



# LAPEER COUNTY, MICHIGAN

## FEDERAL 2 CFR 200 COST ALLOCATION PLAN

Based on Actual Expenditures  
For the Fiscal Year Ended December 31, 2021

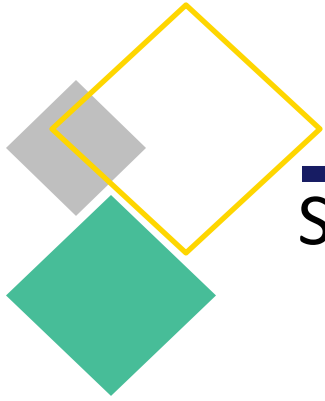


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989.316.2220  
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## Section 1: Introduction

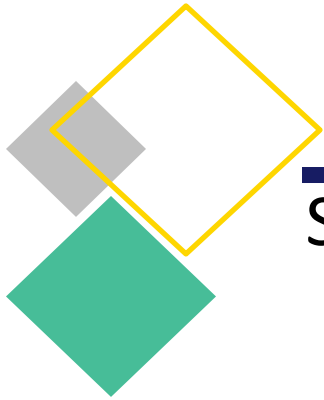
## Introduction

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, 2021. 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.

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## 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, 2021 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2023 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

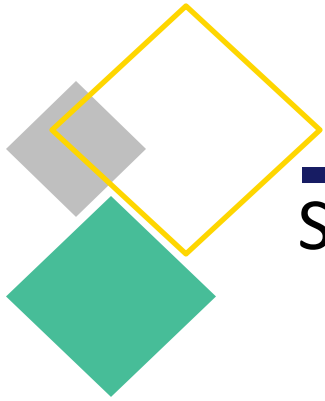
Signature:

Name of Official:

Title:

Date:

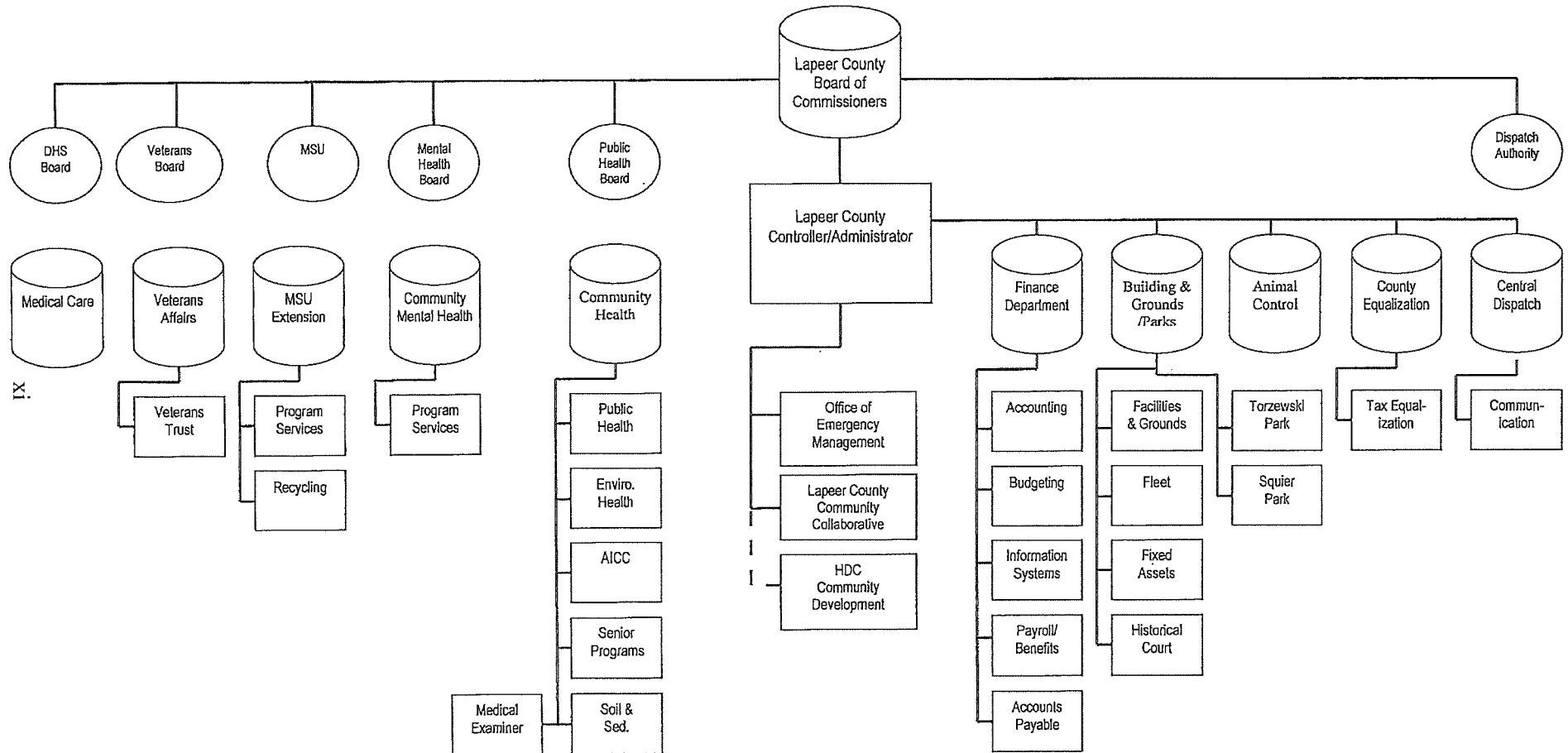
*Jaqueline Arnold*  
Jaqueline Arnold  
Chief Financial Officer  
11-29-22



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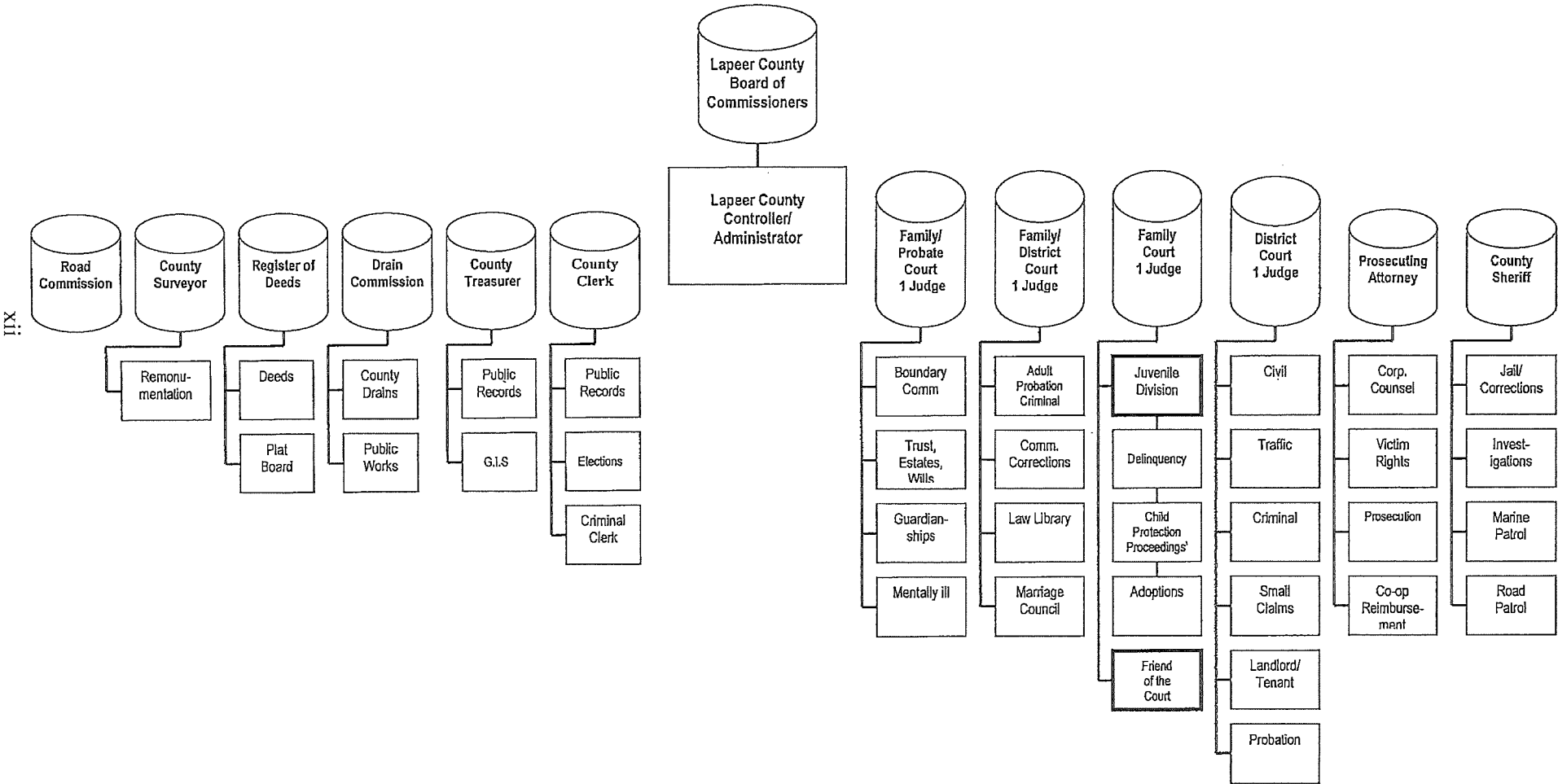
## Section 3: Organizational Chart

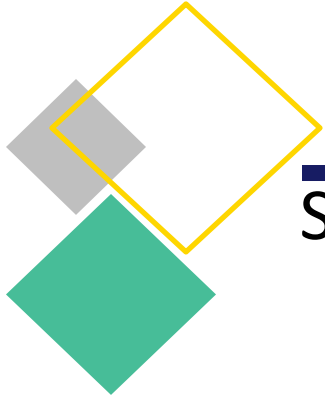
## LAPEER COUNTY APPOINTED ORGANIZATIONAL CHART





**LAPEER COUNTY ELECTORATE ORGANIZATIONAL CHART**





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## 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 FY 2021.

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

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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.

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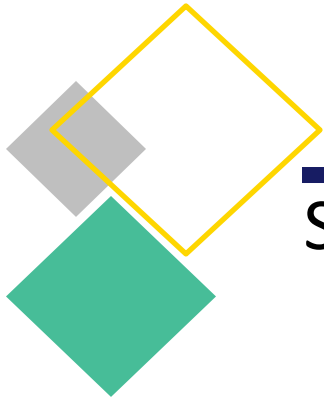
Incoming costs are spread on the ratio of function salaries to departmental salaries. In the few instances where a department has no salaries, incoming costs are spread on the ratio of function expenditures to departmental expenditures. Certain incoming costs, however, may be denoted with an \*. The \* 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

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## Section 5: 2 CFR Part 200 Cost Allocation Plan

**Lapeer County, Michigan**  
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| 1 Garage                             | Assigned Square Footage by Department                    | Building And Grounds Department | 27            |
| 1 Storage Building                   | Assigned Square Footage by Department                    | Building And Grounds Department | 28            |
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**Summary Schedule**

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|------------------------------------|--------------------------------------|------------------|-----------------------------|----------------------------|----------------------------------|-------------------------|----------------------|--------------------------|---------------------------|-----------------------------|
| 1 Building Depreciation            | \$11,083                             | \$19,403         | \$0                         | \$0                        | \$0                              | \$6,378                 | \$0                  | \$62,884                 | \$40,216                  | \$0                         |
| 2 101-172 Administration           | 5,402                                | 6,575            | 0                           | 0                          | 0                                | 772                     | 0                    | 11,529                   | 14,678                    | 0                           |
| 3 101-191 Accounting               | 4,881                                | 26,712           | 0                           | 13                         | 13                               | 1,619                   | 779                  | 8,215                    | 9,660                     | 0                           |
| 4 101-228 Info Tech                | 8,504                                | 10,350           | 0                           | 0                          | 0                                | 1,215                   | 0                    | 18,150                   | 23,106                    | 0                           |
| 5 101-239 Professional Services    | 340                                  | 7,731            | 0                           | 4                          | 5                                | 569                     | 112                  | 2,194                    | 4,243                     | 0                           |
| 6 101-242 Insurance                | 3,418                                | 4,757            | 0                           | 5                          | 7                                | 1,055                   | 12                   | 11,516                   | 10,797                    | 4,873                       |
| 7 101-253 Treasurer                | 1,894                                | 19,880           | 0                           | 6                          | 6                                | 52,622                  | 394                  | 7,460                    | 6,234                     | 3,198                       |
| 8 101-267 Utilities (Building Ops) | 8,093                                | 13,805           | 0                           | 0                          | 0                                | 4,537                   | 0                    | 44,967                   | 29,497                    | 0                           |
| 9 101-265 Building & Grounds       | 16,666                               | 27,389           | 0                           | 0                          | 0                                | 9,316                   | 0                    | 88,243                   | 60,105                    | 320                         |
| <b>Total Current Allocations</b>   | 60,281                               | 136,602          | 0                           | 28                         | 31                               | 78,082                  | 1,298                | 255,157                  | 198,534                   | 8,391                       |
| 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                           |
| <b>Proposed Costs</b>              | <b>\$60,281</b>                      | <b>\$136,602</b> | <b>\$0</b>                  | <b>\$28</b>                | <b>\$31</b>                      | <b>\$78,082</b>         | <b>\$1,298</b>       | <b>\$255,157</b>         | <b>\$198,534</b>          | <b>\$8,391</b>              |

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| Department                         | 101-297 Jury Board | 101-299 Indigent Counsel | 101-295 Adult Probation | 101-296 Prosecuting Attorney | 101-296 PA DP   | 101-301 Sheriff Administration | 101-320 Crime Justice Training | 101-351 Jail     | 101-442 Drain Commissioner | 101-445 Drain-at-large |
|------------------------------------|--------------------|--------------------------|-------------------------|------------------------------|-----------------|--------------------------------|--------------------------------|------------------|----------------------------|------------------------|
| 1 Building Depreciation            | \$0                | \$0                      | \$8,009                 | \$21,251                     | \$0             | \$25,485                       | \$0                            | \$144,832        | \$5,984                    | \$0                    |
| 2 101-172 Administration           | 0                  | 0                        | 0                       | 11,745                       | 0               | 24,687                         | 0                              | 23,892           | 2,369                      | 0                      |
| 3 101-191 Accounting               | 290                | 2,891                    | 500                     | 12,692                       | 0               | 3,559                          | 35                             | 7,531            | 1,345                      | 53                     |
| 4 101-228 Info Tech                | 0                  | 0                        | 0                       | 0                            | 18,490          | 38,863                         | 0                              | 37,612           | 3,730                      | 0                      |
| 5 101-239 Professional Services    | 32                 | 754                      | 54                      | (6,373)                      | 0               | 7,758                          | 7                              | 5,165            | 417                        | 142                    |
| 6 101-242 Insurance                | 4                  | 55                       | 809                     | 8,429                        | 0               | 142,879                        | 3                              | 104,838          | 2,596                      | 304                    |
| 7 101-253 Treasurer                | 130                | 2,087                    | 1,740                   | 5,304                        | 0               | 9,678                          | 19                             | 2,252            | 1,735                      | 24                     |
| 8 101-267 Utilities (Building Ops) | 0                  | 0                        | 5,698                   | 15,599                       | 0               | 23,795                         | 0                              | 129,662          | 4,257                      | 0                      |
| 9 101-265 Building & Grounds       | 0                  | 0                        | 11,682                  | 31,852                       | 0               | 26,465                         | 0                              | 156,707          | 8,316                      | 0                      |
| <b>Total Current Allocations</b>   | 456                | 5,787                    | 28,492                  | 100,500                      | 18,490          | 303,168                        | 64                             | 612,490          | 30,750                     | 523                    |
| Less: Prior Year Allocations       | 0                  | 0                        | 0                       | 118,802                      | 14,790          | 0                              | 0                              | 0                | 0                          | 0                      |
| Carry-Forward                      | 0                  | 0                        | 0                       | (18,302)                     | 3,700           | 0                              | 0                              | 0                | 0                          | 0                      |
| <b>Proposed Costs</b>              | <b>\$456</b>       | <b>\$5,787</b>           | <b>\$28,492</b>         | <b>\$82,197</b>              | <b>\$22,190</b> | <b>\$303,168</b>               | <b>\$64</b>                    | <b>\$612,490</b> | <b>\$30,750</b>            | <b>\$523</b>           |

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| Department                         | 101-648<br>Medical<br>Examiner | 101-710<br>MSU<br>Extension | 101-711<br>Register of<br>Deeds | 101-990-999-<br>201 Co<br>Bridge Fund | 102 Budget<br>Stabilization | 146 Local<br>Reserve<br>Fund | 149 Rental<br>Property | 201 Road<br>Commission | 207/208<br>Parks & Rec | 214 Polly<br>Ann Trail |
|------------------------------------|--------------------------------|-----------------------------|---------------------------------|---------------------------------------|-----------------------------|------------------------------|------------------------|------------------------|------------------------|------------------------|
| 1 Building Depreciation            | \$0                            | \$1,184                     | \$7,726                         | \$0                                   | \$0                         | \$0                          | \$0                    | \$0                    | \$0                    | \$0                    |
| 2 101-172 Administration           | 0                              | 772                         | 3,087                           | 0                                     | 0                           | 0                            | 0                      | 0                      | 1,790                  | 0                      |
| 3 101-191 Accounting               | 66                             | 1,646                       | 9,416                           | 0                                     | 330                         | 321                          | 725                    | 1,366                  | 4,602                  | 105                    |
| 4 101-228 Info Tech                | 0                              | 1,215                       | 4,859                           | 0                                     | 0                           | 0                            | 0                      | 0                      | 2,818                  | 0                      |
| 5 101-239 Professional Services    | 27                             | 318                         | 2,745                           | 63                                    | 77                          | 72                           | 114                    | 320                    | 579                    | 16                     |
| 6 101-242 Insurance                | 37                             | 2,599                       | 2,352                           | 141                                   | 9                           | 4                            | 6                      | 0                      | 3,517                  | 5                      |
| 7 101-253 Treasurer                | 35                             | 2,483                       | 7,446                           | 0                                     | 219                         | 211                          | 391                    | 940                    | 1,848                  | 53                     |
| 8 101-267 Utilities (Building Ops) | 0                              | 6,280                       | 4,168                           | 0                                     | 0                           | 0                            | 0                      | 0                      | 0                      | 0                      |
| 9 101-265 Building & Grounds       | 0                              | 19,743                      | 18,466                          | 0                                     | 0                           | 0                            | 0                      | 0                      | 0                      | 0                      |
| <b>Total Current Allocations</b>   | 164                            | 36,239                      | 60,266                          | 205                                   | 634                         | 608                          | 1,236                  | 2,626                  | 15,156                 | 178                    |
| 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                      |
| <b>Proposed Costs</b>              | <b>\$164</b>                   | <b>\$36,239</b>             | <b>\$60,266</b>                 | <b>\$205</b>                          | <b>\$634</b>                | <b>\$608</b>                 | <b>\$1,236</b>         | <b>\$2,626</b>         | <b>\$15,156</b>        | <b>\$178</b>           |

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**Summary Schedule**

| Department                         | 215 Friend of<br>the Court | 215 FOC DP      | 216 Marriage<br>Counseling | 221 Health<br>Department | 222 Comm.<br>Mental<br>Health | 223 Personal<br>Care-Aide /<br>Senior<br>Activities | 225 Animal<br>Control | 226 Rubbish<br>/ Recycling | 232 Specialty<br>Courts | 245<br>Remonument<br>ation Grant |
|------------------------------------|----------------------------|-----------------|----------------------------|--------------------------|-------------------------------|---|-----------------------|----------------------------|-------------------------|----------------------------------|
| 1 Building Depreciation            | \$29,138                   | \$0             | \$0                        | \$6,147                  | \$0                           | \$4,760   | \$4,608               | \$0                        | \$0                     | \$0                              |
| 2 101-172 Administration           | 12,355                     | 0               | 0                          | 35,915                   | 92,828                        | 14,500  | 3,087                 | 0                          | 401                     | 177                              |
| 3 101-191 Accounting               | 15,205                     | 0               | 1,250                      | 39,649                   | 101,704                       | 12,997  | 9,148                 | 0                          | 2,038                   | 609                              |
| 4 101-228 Info Tech                | 0                          | 19,450          | 0                          | 56,539                   | 3,645                         | 22,827  | 4,859                 | 0                          | 632                     | 279                              |
| 5 101-239 Professional Services    | 4,511                      | 0               | 371                        | 9,644                    | 29,415                        | 3,656   | 1,870                 | 0                          | 361                     | 123                              |
| 6 101-242 Insurance                | 11,269                     | 0               | 0                          | 22,126                   | 83,450                        | 6,810   | 5,673                 | 0                          | 183                     | 94                               |
| 7 101-253 Treasurer                | 8,632                      | 0               | 1,007                      | 25,264                   | 61,590                        | 5,216   | 5,742                 | 0                          | 1,087                   | 327                              |
| 8 101-267 Utilities (Building Ops) | 20,731                     | 0               | 0                          | 32,594                   | 0                             | 2,568   | 0                     | 0                          | 0                       | 0                                |
| 9 101-265 Building & Grounds       | 41,965                     | 0               | 0                          | 102,828                  | 91,881                        | 11,334  | 13,055                | 0                          | 0                       | 0                                |
| <b>Total Current Allocations</b>   | <b>143,806</b>             | <b>19,450</b>   | <b>2,628</b>               | <b>330,707</b>           | <b>464,513</b>                | <b>84,669</b>                                       | <b>48,042</b>         | <b>0</b>                   | <b>4,701</b>            | <b>1,611</b>                     |
| Less: Prior Year Allocations       | 149,011                    | 17,910          | 0                          | 0                        | 0                             | 0   | 0                     | 0                          | 0                       | 0                                |
| Carry-Forward                      | (5,205)                    | 1,540           | 0                          | 0                        | 0                             | 0   | 0                     | 0                          | 0                       | 0                                |
| <b>Proposed Costs</b>              | <b>\$138,600</b>           | <b>\$20,989</b> | <b>\$2,628</b>             | <b>\$330,707</b>         | <b>\$464,513</b>              | <b>\$84,669</b>                                     | <b>\$48,042</b>       | <b>\$0</b>                 | <b>\$4,701</b>          | <b>\$1,611</b>                   |

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| Department                         | 256 ROD<br>Automation | 258 Disaster<br>/ Emerg<br>Mngmt Fund | 260 Indigent<br>Defense | 261 911<br>Fund | 262-296<br>Forfeiture -<br>Prosecutor | 262-267<br>Forfeiture -<br>Building Ops | 262-298<br>Forfeiture -<br>Victims<br>Rights | 262-301<br>Forfeiture -<br>Sheriff | 262-334<br>Sheriff Forfeit | 263<br>Concealed<br>Pistol<br>Licensing |
|------------------------------------|-----------------------|---------------------------------------|-------------------------|-----------------|---------------------------------------|---|--|------------------------------------|----------------------------|---|
| 1 Building Depreciation            | \$0                   | \$0                                   | \$0                     | \$0             | \$0                                   | \$0                                     | \$0  | \$0                                | \$0                        | \$0                                     |
| 2 101-172 Administration           | 0                     | 1,096                                 | 0                       | 14,740          | 0                                     | 0                                       | 0  | 0                                  | 0                          | 849                                     |
| 3 101-191 Accounting               | 1,944                 | 2,333                                 | 1,632                   | 8,128           | 210                                   | 158                                     | 158  | 368                                | 158                        | 3,438                                   |
| 4 101-228 Info Tech                | 0                     | 1,725                                 | 0                       | 0               | 0                                     | 0                                       | 0  | 0                                  | 0                          | 1,336                                   |
| 5 101-239 Professional Services    | 452                   | 460                                   | 313                     | 5,183           | 31                                    | 17                                      | 17   | 60                                 | 17                         | 813                                     |
| 6 101-242 Insurance                | 25                    | 542                                   | 191                     | 13,227          | 1                                     | 0                                       | 0  | 22                                 | 0                          | 353                                     |
| 7 101-253 Treasurer                | 1,312                 | 1,136                                 | 1,173                   | 3,174           | 110                                   | 71                                      | 71   | 186                                | 71                         | 2,198                                   |
| 8 101-267 Utilities (Building Ops) | 0                     | 0                                     | 0                       | 0               | 0                                     | 0                                       | 0  | 0                                  | 0                          | 0                                       |
| 9 101-265 Building & Grounds       | 0                     | 0                                     | 34                      | 22,885          | 0                                     | 0                                       | 0  | 0                                  | 0                          | 0                                       |
| <b>Total Current Allocations</b>   | 3,734                 | 7,292                                 | 3,343                   | 67,338          | 352                                   | 246                                     | 246  | 636                                | 246                        | 8,988                                   |
| 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                                       |
| <b>Proposed Costs</b>              | <b>\$3,734</b>        | <b>\$7,292</b>                        | <b>\$3,343</b>          | <b>\$67,338</b> | <b>\$352</b>                          | <b>\$246</b>                            | <b>\$246</b>                                 | <b>\$636</b>                       | <b>\$246</b>               | <b>\$8,988</b>                          |

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| Department                         | 265-309 Anti-<br>Drug (TNU)<br>Coord | 265-321 Anti-<br>Drug (TNU)<br>Operations | 269 Law<br>Library | 272<br>Community<br>Corrections | 273 Juvenile<br>Grant Fund | 274<br>Community<br>Development | 275-298<br>Victim's<br>Rights | 275-301<br>Sheriff | 275-309<br>Region Anti-<br>Drug Coord | 275-311<br>Comm<br>Policing -<br>RAD |
|------------------------------------|--------------------------------------|---|--------------------|---------------------------------|----------------------------|---------------------------------|-------------------------------|--------------------|---------------------------------------|--------------------------------------|
| 1 Building Depreciation            | \$0                                  | \$0                                       | \$0                | \$3,556                         | \$0                        | \$0                             | \$0                           | \$0                | \$0                                   | \$0                                  |
| 2 101-172 Administration           | 0                                    | 0   | 0                  | 1,543                           | 100                        | 0                               | 0                             | 0                  | 0                                     | 0                                    |
| 3 101-191 Accounting               | 750                                  | 609                                       | 443                | 9,118                           | 99                         | 219                             | 70                            | 162                | 0                                     | 0                                    |
| 4 101-228 Info Tech                | 0                                    | 0   | 0                  | 2,430                           | 0                          | 0                               | 0                             | 0                  | 0                                     | 0                                    |
| 5 101-239 Professional Services    | 100                                  | 92  | 51                 | 2,183                           | 3                          | 28                              | 9                             | 18                 | 0                                     | 0                                    |
| 6 101-242 Insurance                | 19                                   | 35  | 5                  | 1,114                           | 38                         | 0                               | 1                             | 0                  | 0                                     | 0                                    |
| 7 101-253 Treasurer                | 358                                  | 297                                       | 203                | 6,442                           | 12                         | 107                             | 33                            | 75                 | 0                                     | 0                                    |
| 8 101-267 Utilities (Building Ops) | 0                                    | 0   | 0                  | 2,530                           | 0                          | 0                               | 0                             | 0                  | 0                                     | 0                                    |
| 9 101-265 Building & Grounds       | 0                                    | 0   | 0                  | 5,443                           | 0                          | 0                               | 0                             | 0                  | 0                                     | 0                                    |
| <b>Total Current Allocations</b>   | 1,227                                | 1,033                                     | 703                | 34,360                          | 252                        | 355                             | 113                           | 255                | 0                                     | 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                                    |
| <b>Proposed Costs</b>              | <b>\$1,227</b>                       | <b>\$1,033</b>                            | <b>\$703</b>       | <b>\$34,360</b>                 | <b>\$252</b>               | <b>\$355</b>                    | <b>\$113</b>                  | <b>\$255</b>       | <b>\$0</b>                            | <b>\$0</b>                           |



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| Department                         | 275-317<br>Mounted<br>Division | 275-323<br>SERT | 275-330<br>Liquor Law<br>Enforce | 275-331<br>Marine Law<br>Enforce | 275-333 K-9<br>Unit | 275-335 Dive<br>Team | 275-351<br>Jail/Feeding<br>Prisoners | 275-362<br>Training | 276 Senior<br>Millage | 277 Police<br>Svc<br>Contracts |
|------------------------------------|--------------------------------|-----------------|----------------------------------|----------------------------------|---------------------|----------------------|--------------------------------------|---------------------|-----------------------|--------------------------------|
| 1 Building Depreciation            | \$0                            | \$0             | \$0                              | \$0                              | \$0                 | \$0                  | \$0                                  | \$0                 | \$0                   | \$0                            |
| 2 101-172 Administration           | 0                              | 0               | 0                                | 116                              | 0                   | 0                    | 0                                    | 0                   | 0                     | 15,434                         |
| 3 101-191 Accounting               | 158                            | 268             | 219                              | 626                              | 224                 | 198                  | 198                                  | 474                 | 778                   | 27,890                         |
| 4 101-228 Info Tech                | 0                              | 0               | 0                                | 182                              | 0                   | 0                    | 0                                    | 0                   | 0                     | 24,297                         |
| 5 101-239 Professional Services    | 17                             | 30              | 26                               | 127                              | 24                  | 23                   | 22                                   | 60                  | 205                   | 9,441                          |
| 6 101-242 Insurance                | 0                              | 2               | 3                                | 187                              | 1                   | 5                    | 3                                    | 9                   | 5,851                 | 63,372                         |
| 7 101-253 Treasurer                | 71                             | 122             | 102                              | 368                              | 101                 | 89                   | 89                                   | 224                 | 576                   | 12,259                         |
| 8 101-267 Utilities (Building Ops) | 0                              | 0               | 0                                | 0                                | 0                   | 0                    | 0                                    | 0                   | 0                     | 0                              |
| 9 101-265 Building & Grounds       | 0                              | 0               | 0                                | 0                                | 0                   | 0                    | 0                                    | 0                   | 18                    | 0                              |
| <b>Total Current Allocations</b>   | 246                            | 422             | 350                              | 1,606                            | 350                 | 314                  | 312                                  | 766                 | 7,429                 | 152,693                        |
| 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                              |
| <b>Proposed Costs</b>              | <b>\$246</b>                   | <b>\$422</b>    | <b>\$350</b>                     | <b>\$1,606</b>                   | <b>\$350</b>        | <b>\$314</b>         | <b>\$312</b>                         | <b>\$766</b>        | <b>\$7,429</b>        | <b>\$152,693</b>               |

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| Department                         | 278-302 Safe<br>& Sober-Step<br>Grant | 278-304<br>D.A.R.E.<br>Grant | 278-307<br>Motorcycle<br>Safety | 278-309 Anti-<br>Drug<br>(RAD/TNU)<br>Coord | 278-313<br>Seatbelt<br>Enforce<br>Grant | 278-315<br>Traffic /<br>Safety Rd<br>Ptrl | 278-351 Jail /<br>Corrections | 281<br>American<br>Rescue Plan | 282 CARES<br>Act | 291 MCF<br>Operations |
|------------------------------------|---------------------------------------|------------------------------|---------------------------------|---|---|---|-------------------------------|--------------------------------|------------------|-----------------------|
| 1 Building Depreciation            | \$0                                   | \$0                          | \$0                             | \$0   | \$0                                     | \$0                                       | \$0                           | \$0                            | \$0              | \$0                   |
| 2 101-172 Administration           | 0                                     | 0                            | 0                               | 0   | 0                                       | 772                                       | 772                           | 0                              | 0                | 0                     |
| 3 101-191 Accounting               | 235                                   | 158                          | 417                             | 369   | 361                                     | 1,681                                     | 2,947                         | 1,052                          | 902              | 1,036                 |
| 4 101-228 Info Tech                | 0                                     | 0                            | 0                               | 0   | 0                                       | 1,215                                     | 1,215                         | 0                              | 0                | 0                     |
| 5 101-239 Professional Services    | 42                                    | 17                           | 50                              | 88  | 121                                     | 586                                       | 848                           | 335                            | 140              | 290                   |
| 6 101-242 Insurance                | 0                                     | 0                            | 3                               | 528   | 533                                     | 3,085                                     | 3,518                         | 363                            | 52               | 0                     |
| 7 101-253 Treasurer                | 137                                   | 71                           | 196                             | 252   | 310                                     | 900                                       | 1,685                         | 586                            | 446              | 802                   |
| 8 101-267 Utilities (Building Ops) | 0                                     | 0                            | 0                               | 0   | 0                                       | 0   | 0                             | 0                              | 0                | 0                     |
| 9 101-265 Building & Grounds       | 0                                     | 0                            | 0                               | 0   | 0                                       | 0   | 0                             | 0                              | 0                | 0                     |
| <b>Total Current Allocations</b>   | 415                                   | 246                          | 666                             | 1,237                                       | 1,325                                   | 8,239                                     | 10,985                        | 2,335                          | 1,541            | 2,129                 |
| 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                     |
| <b>Proposed Costs</b>              | <b>\$415</b>                          | <b>\$246</b>                 | <b>\$666</b>                    | <b>\$1,237</b>                              | <b>\$1,325</b>                          | <b>\$8,239</b>                            | <b>\$10,985</b>               | <b>\$2,335</b>                 | <b>\$1,541</b>   | <b>\$2,129</b>        |

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| Department                         | 292 Child<br>Care | 293 Veterans<br>Relief | 294 Veterans<br>Trust | 296 Soil &<br>Sed Special<br>Projects | 298-634<br>Community<br>Collaborative | 298-673<br>Senior<br>Coalition | 298-632<br>Suicide Prev<br>Program | 299 Lapeer<br>Comm<br>Collaborat | 361 - 389<br>Debt Service<br>Funds | 401 Capital<br>Projects |
|------------------------------------|-------------------|------------------------|-----------------------|---------------------------------------|---------------------------------------|--------------------------------|------------------------------------|----------------------------------|------------------------------------|-------------------------|
| 1 Building Depreciation            | \$2,418           | \$3,598                | \$0                   | \$0                                   | \$0                                   | \$0                            | \$0                                | \$0                              | \$0                                | \$0                     |
| 2 101-172 Administration           | 4,522             | 3,087                  | 0                     | 0                                     | 417                                   | 0                              | 0                                  | 0                                | 0                                  | 0                       |
| 3 101-191 Accounting               | 11,110            | 5,449                  | 0                     | 1,754                                 | 888                                   | 30                             | 96                                 | 17                               | 0                                  | 0                       |
| 4 101-228 Info Tech                | 7,119             | 4,859                  | 0                     | 0                                     | 656                                   | 0                              | 0                                  | 0                                | 0                                  | 0                       |
| 5 101-239 Professional Services    | 2,113             | 1,467                  | 0                     | 446                                   | 158                                   | 8                              | 18                                 | 7                                | 0                                  | 0                       |
| 6 101-242 Insurance                | 2,491             | 3,839                  | 0                     | 26                                    | 166                                   | 2                              | 3                                  | 10                               | 0                                  | 0                       |
| 7 101-253 Treasurer                | 5,956             | 2,883                  | 0                     | 1,251                                 | 434                                   | 21                             | 55                                 | 10                               | 0                                  | 0                       |
| 8 101-267 Utilities (Building Ops) | 1,721             | 1,941                  | 0                     | 0                                     | 0                                     | 0                              | 0                                  | 0                                | 0                                  | 0                       |
| 9 101-265 Building & Grounds       | 3,874             | 8,717                  | 0                     | 0                                     | 0                                     | 0                              | 0                                  | 0                                | 0                                  | 0                       |
| <b>Total Current Allocations</b>   | 41,324            | 35,840                 | 0                     | 3,477                                 | 2,720                                 | 61                             | 172                                | 44                               | 0                                  | 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                       |
| <b>Proposed Costs</b>              | <b>\$41,324</b>   | <b>\$35,840</b>        | <b>\$0</b>            | <b>\$3,477</b>                        | <b>\$2,720</b>                        | <b>\$61</b>                    | <b>\$172</b>                       | <b>\$44</b>                      | <b>\$0</b>                         | <b>\$0</b>              |

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| Department                         | 470 Old<br>Courthouse<br>Restoration | 471 - 489<br>Drain<br>Construct<br>Funds | 482 911<br>Construction | 516<br>Delinquent<br>Tax Fund | 532<br>Foreclosure | 571 Telecom<br>Fund | 601<br>Revolving<br>Drain Fund | 617<br>Treasurer<br>Office Admin | 631 Bldg &<br>Grnds -<br>Equipment | 639 Drain<br>Equipment |
|------------------------------------|--------------------------------------|--|-------------------------|-------------------------------|--------------------|---------------------|--------------------------------|----------------------------------|------------------------------------|------------------------|
| 1 Building Depreciation            | \$0                                  | \$0                                      | \$0                     | \$0                           | \$0                | \$0                 | \$0                            | \$0                              | \$5,494                            | \$0                    |
| 2 101-172 Administration           | 0                                    | 0  | 0                       | 0                             | 1,543              | 0                   | 0                              | 0                                | 0                                  | 0                      |
| 3 101-191 Accounting               | 327                                  | 1,097                                    | 127                     | 4,847                         | 7,343              | 159                 | 311                            | 0                                | 3,308                              | 1,053                  |
| 4 101-228 Info Tech                | 0                                    | 0  | 0                       | 0                             | 2,430              | 0                   | 0                              | 0                                | 0                                  | 0                      |
| 5 101-239 Professional Services    | 103                                  | 120                                      | 45                      | 1,534                         | 2,270              | 52                  | 35                             | 0                                | 860                                | 114                    |
| 6 101-242 Insurance                | 0                                    | 2,248                                    | 66                      | 0                             | 696                | 0                   | 0                              | 0                                | 485                                | 0                      |
| 7 101-253 Treasurer                | 275                                  | 501                                      | 61                      | 4,081                         | (57,025)           | 136                 | 144                            | 0                                | 2,031                              | 479                    |
| 8 101-267 Utilities (Building Ops) | 0                                    | 0  | 0                       | 0                             | 0                  | 0                   | 0                              | 0                                | 2,426                              | 0                      |
| 9 101-265 Building & Grounds       | 0                                    | 0  | 0                       | 0                             | 34                 | 0                   | 0                              | 0                                | 12,529                             | 0                      |
| <b>Total Current Allocations</b>   | 706                                  | 3,966                                    | 299                     | 10,463                        | (42,709)           | 347                 | 490                            | 0                                | 27,132                             | 1,647                  |
| 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                      |
| <b>Proposed Costs</b>              | <b>\$706</b>                         | <b>\$3,966</b>                           | <b>\$299</b>            | <b>\$10,463</b>               | <b>\$(42,709)</b>  | <b>\$347</b>        | <b>\$490</b>                   | <b>\$0</b>                       | <b>\$27,132</b>                    | <b>\$1,647</b>         |

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| Department                         | 649 CMH<br>Equipment | 676<br>Unemployment<br>Insurance | 677 Worker's<br>Comp Fund | 678 Health<br>Insurance | 731<br>Retirement<br>System | 736 Public<br>Emp Health<br>Care | 710 District<br>Court | 801 Drain<br>Fund | 851 Drain<br>Fund | 882 911 Debt<br>Fund |
|------------------------------------|----------------------|----------------------------------|---------------------------|-------------------------|-----------------------------|----------------------------------|-----------------------|-------------------|-------------------|----------------------|
| 1 Building Depreciation            | \$0                  | \$0                              | \$0                       | \$0                     | \$0                         | \$0                              | \$0                   | \$0               | \$0               | \$0                  |
| 2 101-172 Administration           | 0                    | 0                                | 0                         | 0                       | 0                           | 0                                | 0                     | 0                 | 0                 | 0                    |
| 3 101-191 Accounting               | 421                  | 3,953                            | 4,224                     | 25,781                  | 7,640                       | 3,248                            | 0                     | 1,465             | 9                 | 103                  |
| 4 101-228 Info Tech                | 0                    | 0                                | 0                         | 0                       | 0                           | 0                                | 0                     | 0                 | 0                 | 0                    |
| 5 101-239 Professional Services    | 107                  | 1,254                            | 1,317                     | 9,061                   | 3,044                       | 1,048                            | 0                     | 254               | 3                 | 34                   |
| 6 101-242 Insurance                | 35                   | 11                               | 63                        | 2,500                   | 1,326                       | 62                               | 0                     | 532               | 0                 | 0                    |
| 7 101-253 Treasurer                | 275                  | 3,325                            | 3,466                     | 21,289                  | 6,486                       | 2,720                            | 0                     | 843               | 7                 | 88                   |
| 8 101-267 Utilities (Building Ops) | 0                    | 0                                | 0                         | 0                       | 0                           | 0                                | 0                     | 0                 | 0                 | 0                    |
| 9 101-265 Building & Grounds       | 0                    | 0                                | 0                         | 0                       | 0                           | 0                                | 0                     | 0                 | 0                 | 0                    |
| <b>Total Current Allocations</b>   | 839                  | 8,543                            | 9,069                     | 58,631                  | 18,497                      | 7,079                            | 0                     | 3,095             | 19                | 225                  |
| 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                    |
| <b>Proposed Costs</b>              | <b>\$839</b>         | <b>\$8,543</b>                   | <b>\$9,069</b>            | <b>\$58,631</b>         | <b>\$18,497</b>             | <b>\$7,079</b>                   | <b>\$0</b>            | <b>\$3,095</b>    | <b>\$19</b>       | <b>\$225</b>         |

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| Department                         | FIA Space       | All Other        | 2nd<br>Allocation<br>Orphans | Total              |
|------------------------------------|-----------------|------------------|------------------------------|--------------------|
| 1 Building Depreciation            | \$0             | \$44,328         | \$0                          | \$458,480          |
| 2 101-172 Administration           | 0               | 0                | 0                            | 311,552            |
| 3 101-191 Accounting               | 0               | 1,839            | 0                            | 438,750            |
| 4 101-228 Info Tech                | 0               | 0                | 0                            | 324,607            |
| 5 101-239 Professional Services    | 0               | 572              | 0                            | 125,822            |
| 6 101-242 Insurance                | 4,927           | 5,851            | 0                            | 553,057            |
| 7 101-253 Treasurer                | 0               | 1,255            | 0                            | 274,625            |
| 8 101-267 Utilities (Building Ops) | 0               | 17,974           | 0                            | 372,843            |
| 9 101-265 Building & Grounds       | 74,233          | 42,524           | 0                            | 906,624            |
| <b>Total Current Allocations</b>   | 79,161          | 114,342          | 0                            | 3,766,361          |
| Less: Prior Year Allocations       | 0               | 0                | 0                            | 300,513            |
| Carry-Forward                      | 0               | 0                | 0                            | (18,268)           |
| <b>Proposed Costs</b>              | <b>\$79,161</b> | <b>\$114,342</b> | <b>\$0</b>                   | <b>\$3,748,093</b> |

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**Carry Forward Schedule**

| Department                                 | Current<br>Allocation | Prior Year<br>Allocation | Carry-<br>Forward | Adjustments | Proposed<br>Cost |
|--|-----------------------|--------------------------|-------------------|-------------|------------------|
| 10 101-101 Board of Commissioners          | 60,281                | 0                        | 0                 | 0           | 60,281           |
| 11 101-215 Clerk                           | 136,602               | 0                        | 0                 | 0           | 136,602          |
| 12 101-229 Geo Info Systems                | 0                     | 0                        | 0                 | 0           | 0                |
| 13 101-237 LDC Development                 | 28                    | 0                        | 0                 | 0           | 28               |
| 14 101-241 Memberships & Dues              | 31                    | 0                        | 0                 | 0           | 31               |
| 15 101-257 Equalization                    | 78,082                | 0                        | 0                 | 0           | 78,082           |
| 16 101-262 Elections                       | 1,298                 | 0                        | 0                 | 0           | 1,298            |
| 17 101-283 Circuit Court                   | 255,157               | 0                        | 0                 | 0           | 255,157          |
| 18 101-286 District Court                  | 198,534               | 0                        | 0                 | 0           | 198,534          |
| 19 101-294 Probate Court                   | 8,391                 | 0                        | 0                 | 0           | 8,391            |
| 20 101-297 Jury Board                      | 456                   | 0                        | 0                 | 0           | 456              |
| 21 101-299 Indigent Counsel                | 5,787                 | 0                        | 0                 | 0           | 5,787            |
| 22 101-295 Adult Probation                 | 28,492                | 0                        | 0                 | 0           | 28,492           |
| 23 101-296 Prosecuting Attorney            | 100,500               | 118,802                  | (18,302)          | 0           | 82,197           |
| 24 101-296 PA DP                           | 18,490                | 14,790                   | 3,700             | 0           | 22,190           |
| 25 101-301 Sheriff Administration          | 303,168               | 0                        | 0                 | 0           | 303,168          |
| 26 101-320 Crime Justice Training          | 64                    | 0                        | 0                 | 0           | 64               |
| 27 101-351 Jail                            | 612,490               | 0                        | 0                 | 0           | 612,490          |
| 28 101-442 Drain Commissioner              | 30,750                | 0                        | 0                 | 0           | 30,750           |
| 29 101-445 Drain-at-large                  | 523                   | 0                        | 0                 | 0           | 523              |
| 30 101-648 Medical Examiner                | 164                   | 0                        | 0                 | 0           | 164              |
| 31 101-710 MSU Extension                   | 36,239                | 0                        | 0                 | 0           | 36,239           |
| 32 101-711 Register of Deeds               | 60,266                | 0                        | 0                 | 0           | 60,266           |
| 33 101-990-999-201 Co Bridge Fund          | 205                   | 0                        | 0                 | 0           | 205              |
| 34 102 Budget Stabilization                | 634                   | 0                        | 0                 | 0           | 634              |
| 35 146 Local Reserve Fund                  | 608                   | 0                        | 0                 | 0           | 608              |
| 36 149 Rental Property                     | 1,236                 | 0                        | 0                 | 0           | 1,236            |
| 37 201 Road Commission                     | 2,626                 | 0                        | 0                 | 0           | 2,626            |
| 38 207/208 Parks & Rec                     | 15,156                | 0                        | 0                 | 0           | 15,156           |
| 39 214 Polly Ann Trail                     | 178                   | 0                        | 0                 | 0           | 178              |
| 40 215 Friend of the Court                 | 143,806               | 149,011                  | (5,205)           | 0           | 138,600          |
| 41 215 FOC DP                              | 19,450                | 17,910                   | 1,540             | 0           | 20,989           |
| 42 216 Marriage Counseling                 | 2,628                 | 0                        | 0                 | 0           | 2,628            |
| 43 221 Health Department                   | 330,707               | 0                        | 0                 | 0           | 330,707          |
| 44 222 Comm. Mental Health                 | 464,513               | 0                        | 0                 | 0           | 464,513          |
| 45 223 Personal Care-Aide / Senior Activit | 84,669                | 0                        | 0                 | 0           | 84,669           |
| 46 225 Animal Control                      | 48,042                | 0                        | 0                 | 0           | 48,042           |
| 47 226 Rubbish / Recycling                 | 0                     | 0                        | 0                 | 0           | 0                |
| 48 232 Specialty Courts                    | 4,701                 | 0                        | 0                 | 0           | 4,701            |
| 49 245 Remonumentation Grant               | 1,611                 | 0                        | 0                 | 0           | 1,611            |

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**Carry Forward Schedule**

| Department                             | Current<br>Allocation | Prior Year<br>Allocation | Carry-<br>Forward | Adjustments | Proposed<br>Cost |
|--|-----------------------|--------------------------|-------------------|-------------|------------------|
| 50 256 ROD Automation                  | 3,734                 | 0                        | 0                 | 0           | 3,734            |
| 51 258 Disaster / Emerg Mngmt Fund     | 7,292                 | 0                        | 0                 | 0           | 7,292            |
| 52 260 Indigent Defense                | 3,343                 | 0                        | 0                 | 0           | 3,343            |
| 53 261 911 Fund                        | 67,338                | 0                        | 0                 | 0           | 67,338           |
| 54 262-296 Forfeiture - Prosecutor     | 352                   | 0                        | 0                 | 0           | 352              |
| 55 262-267 Forfeiture - Building Ops   | 246                   | 0                        | 0                 | 0           | 246              |
| 56 262-298 Forfeiture - Victims Rights | 246                   | 0                        | 0                 | 0           | 246              |
| 57 262-301 Forfeiture - Sheriff        | 636                   | 0                        | 0                 | 0           | 636              |
| 58 262-334 Sheriff Forfeit             | 246                   | 0                        | 0                 | 0           | 246              |
| 59 263 Concealed Pistol Licensing      | 8,988                 | 0                        | 0                 | 0           | 8,988            |
| 60 265-309 Anti-Drug (TNU) Coord       | 1,227                 | 0                        | 0                 | 0           | 1,227            |
| 61 265-321 Anti-Drug (TNU) Operations  | 1,033                 | 0                        | 0                 | 0           | 1,033            |
| 62 269 Law Library                     | 703                   | 0                        | 0                 | 0           | 703              |
| 63 272 Community Corrections           | 34,360                | 0                        | 0                 | 0           | 34,360           |
| 64 273 Juvenile Grant Fund             | 252                   | 0                        | 0                 | 0           | 252              |
| 65 274 Community Development           | 355                   | 0                        | 0                 | 0           | 355              |
| 66 275-298 Victim's Rights             | 113                   | 0                        | 0                 | 0           | 113              |
| 67 275-301 Sheriff                     | 255                   | 0                        | 0                 | 0           | 255              |
| 68 275-309 Region Anti-Drug Coord      | 0                     | 0                        | 0                 | 0           | 0                |
| 69 275-311 Comm Policing - RAD         | 0                     | 0                        | 0                 | 0           | 0                |
| 70 275-317 Mounted Division            | 246                   | 0                        | 0                 | 0           | 246              |
| 71 275-323 SERT                        | 422                   | 0                        | 0                 | 0           | 422              |
| 72 275-330 Liquor Law Enforce          | 350                   | 0                        | 0                 | 0           | 350              |
| 73 275-331 Marine Law Enforce          | 1,606                 | 0                        | 0                 | 0           | 1,606            |
| 74 275-333 K-9 Unit                    | 350                   | 0                        | 0                 | 0           | 350              |
| 75 275-335 Dive Team                   | 314                   | 0                        | 0                 | 0           | 314              |
| 76 275-351 Jail/Feeding Prisoners      | 312                   | 0                        | 0                 | 0           | 312              |
| 77 275-362 Training                    | 766                   | 0                        | 0                 | 0           | 766              |
| 78 276 Senior Millage                  | 7,429                 | 0                        | 0                 | 0           | 7,429            |
| 79 277 Police Svc Contracts            | 152,693               | 0                        | 0                 | 0           | 152,693          |
| 80 278-302 Safe & Sober-Step Grant     | 415                   | 0                        | 0                 | 0           | 415              |
| 81 278-304 D.A.R.E. Grant              | 246                   | 0                        | 0                 | 0           | 246              |
| 82 278-307 Motorcycle Safety           | 666                   | 0                        | 0                 | 0           | 666              |
| 83 278-309 Anti-Drug (RAD/TNU) Coord   | 1,237                 | 0                        | 0                 | 0           | 1,237            |
| 84 278-313 Seatbelt Enforce Grant      | 1,325                 | 0                        | 0                 | 0           | 1,325            |
| 85 278-315 Traffic / Safety Rd Ptrl    | 8,239                 | 0                        | 0                 | 0           | 8,239            |
| 86 278-351 Jail / Corrections          | 10,985                | 0                        | 0                 | 0           | 10,985           |
| 87 281 American Rescue Plan            | 2,335                 | 0                        | 0                 | 0           | 2,335            |
| 88 282 CARES Act                       | 1,541                 | 0                        | 0                 | 0           | 1,541            |
| 89 291 MCF Operations                  | 2,129                 | 0                        | 0                 | 0           | 2,129            |



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**Carry Forward Schedule**

| Department                          | Current<br>Allocation | Prior Year<br>Allocation | Carry-<br>Forward | Adjustments | Proposed<br>Cost |
|-------------------------------------|-----------------------|--------------------------|-------------------|-------------|------------------|
| 90 292 Child Care                   | 41,324                | 0                        | 0                 | 0           | 41,324           |
| 91 293 Veterans Relief              | 35,840                | 0                        | 0                 | 0           | 35,840           |
| 92 294 Veterans Trust               | 0                     | 0                        | 0                 | 0           | 0                |
| 93 296 Soil & Sed Special Projects  | 3,477                 | 0                        | 0                 | 0           | 3,477            |
| 94 298-634 Community Collaborative  | 2,720                 | 0                        | 0                 | 0           | 2,720            |
| 95 298-673 Senior Coalition         | 61                    | 0                        | 0                 | 0           | 61               |
| 96 298-632 Suicide Prev Program     | 172                   | 0                        | 0                 | 0           | 172              |
| 97 299 Lapeer Comm Collaborat       | 44                    | 0                        | 0                 | 0           | 44               |
| 98 361 - 389 Debt Service Funds     | 0                     | 0                        | 0                 | 0           | 0                |
| 99 401 Capital Projects             | 0                     | 0                        | 0                 | 0           | 0                |
| 100 470 Old Courthouse Restoration  | 706                   | 0                        | 0                 | 0           | 706              |
| 101 471 - 489 Drain Construct Funds | 3,966                 | 0                        | 0                 | 0           | 3,966            |
| 102 482 911 Construction            | 299                   | 0                        | 0                 | 0           | 299              |
| 103 516 Delinquent Tax Fund         | 10,463                | 0                        | 0                 | 0           | 10,463           |
| 104 532 Foreclosure                 | (42,709)              | 0                        | 0                 | 0           | (42,709)         |
| 105 571 Telecom Fund                | 347                   | 0                        | 0                 | 0           | 347              |
| 106 601 Revolving Drain Fund        | 490                   | 0                        | 0                 | 0           | 490              |
| 107 617 Treasurer Office Admin      | 0                     | 0                        | 0                 | 0           | 0                |
| 108 631 Bldg & Grnds - Equipment    | 27,132                | 0                        | 0                 | 0           | 27,132           |
| 109 639 Drain Equipment             | 1,647                 | 0                        | 0                 | 0           | 1,647            |
| 110 649 CMH Equipment               | 839                   | 0                        | 0                 | 0           | 839              |
| 111 676 Unemployment Insurance      | 8,543                 | 0                        | 0                 | 0           | 8,543            |
| 112 677 Worker's Comp Fund          | 9,069                 | 0                        | 0                 | 0           | 9,069            |
| 113 678 Health Insurance            | 58,631                | 0                        | 0                 | 0           | 58,631           |
| 114 731 Retirement System           | 18,497                | 0                        | 0                 | 0           | 18,497           |
| 115 736 Public Emp Health Care      | 7,079                 | 0                        | 0                 | 0           | 7,079            |
| 116 710 District Court              | 0                     | 0                        | 0                 | 0           | 0                |
| 117 801 Drain Fund                  | 3,095                 | 0                        | 0                 | 0           | 3,095            |
| 118 851 Drain Fund                  | 19                    | 0                        | 0                 | 0           | 19               |
| 119 882 911 Debt Fund               | 225                   | 0                        | 0                 | 0           | 225              |
| 120 FIA Space                       | 79,161                | 0                        | 0                 | 0           | 79,161           |
| 121 All Other                       | 114,342               | 0                        | 0                 | 0           | 114,342          |
| <b>Total</b>                        | <b>3,766,361</b>      | <b>300,513</b>           | <b>(18,268)</b>   | <b>0</b>    | <b>3,748,093</b> |

**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 for the following buildings are identified:

- County Complex
- Annex
- Jail
- CMH / Health Building (Improvements only)
- Maintenance Garage
- Storage Building (Old Register of Deeds building)
- Animal Shelter
- Historic Courthouse

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.

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<br>Admin | County<br>Complex | Annex           | Jail             | Health<br>Building | Garage         | Storage<br>Building | Animal<br>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 | 483,791          | 0                | 270,579           | 17,768          | 144,638          | 8,376              | 5,470          | 828                 | 4,588             |
| Subtotal - Services & Supplies       |   | 483,791          | 0                | 270,579           | 17,768          | 144,638          | 8,376              | 5,470          | 828                 | 4,588             |
| <b>Department Cost Total</b>         |   | 483,791          | 0                | 270,579           | 17,768          | 144,638          | 8,376              | 5,470          | 828                 | 4,588             |
| Adjustments to Cost                  |   |                  |                  |                   |                 |                  |                    |                |                     |                   |
| Subtotal - Adjustments               |   | 0                | 0                | 0                 | 0               | 0                | 0                  | 0              | 0                   | 0                 |
| <b>Total Costs After Adjustments</b> |   | 483,791          | 0                | 270,579           | 17,768          | 144,638          | 8,376              | 5,470          | 828                 | 4,588             |
| General Admin Distribution           |   |                  | 0                | 0                 | 0               | 0                | 0                  | 0              | 0                   | 0                 |
| <b>Grand Total</b>                   |   | <b>\$483,791</b> |                  | <b>\$270,579</b>  | <b>\$17,768</b> | <b>\$144,638</b> | <b>\$8,376</b>     | <b>\$5,470</b> | <b>\$828</b>        | <b>\$4,588</b>    |

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**A. Department Costs**

**Dept:1 Building Depreciation**

| Description                          |   | Amount                | Historic<br>Courthouse |
|--------------------------------------|---|-----------------------|------------------------|
| <hr/>                                |   |                       |                        |
| Personnel Costs                      |   |                       |                        |
| Wages                                | S | 0                     | 0                      |
| <i>Salary % Split</i>                |   |                       | .00%                   |
| Fringes                              | S | 0                     | 0                      |
| Subtotal - Personnel Costs           |   | <hr/> 0               | <hr/> 0                |
|                                      |   |                       |                        |
| Services & Supplies Cost             |   |                       |                        |
| Depreciation                         | P | 483,791               | 31,544                 |
| Subtotal - Services & Supplies       |   | <hr/> 483,791         | <hr/> 31,544           |
|                                      |   |                       |                        |
| <b>Department Cost Total</b>         |   | 483,791               | 31,544                 |
|                                      |   |                       |                        |
| Adjustments to Cost                  |   |                       |                        |
| Subtotal - Adjustments               |   | <hr/> 0               | <hr/> 0                |
|                                      |   |                       |                        |
| <b>Total Costs After Adjustments</b> |   | 483,791               | 31,544                 |
|                                      |   |                       |                        |
| General Admin Distribution           |   |                       | 0                      |
|                                      |   |                       |                        |
| <b>Grand Total</b>                   |   | <hr/> <hr/> \$483,791 | <hr/> <hr/> \$31,544   |

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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 |
|--|----------------|------------------|------------------|-----------------|------------------|-----------------|----------------|------------------|----------------|---------------------|
| 5 Cost Allocation                        | \$0            | \$2,086          | \$1,167          | \$77            | \$624            | \$36            | \$24           | \$4              | \$20           | \$136               |
| Subtotal - 101-239 Professional Services | 0              | 2,086            | 1,167            | 77              | 624              | 36              | 24             | 4                | 20             | 136                 |
| <b>Total Incoming</b>                    | 0              | 2,086            | 1,167            | 77              | 624              | 36              | 24             | 4                | 20             | 136                 |
| <b>C. Total Allocated</b>                |                | <b>\$485,877</b> | <b>\$271,746</b> | <b>\$17,845</b> | <b>\$145,262</b> | <b>\$8,412</b>  | <b>\$5,494</b> | <b>\$832</b>     | <b>\$4,608</b> | <b>\$31,680</b>     |
|  |                |                  | 55.93%           | 3.67%           | 29.90%           | 1.73%           | 1.13%          | 0.17%            | 0.95%          | 6.52%               |

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**County Complex Allocations**

**Dept:1 Building Depreciation**

| Department                        | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 2 101-172 Administration          | 1,104         | 1.93%              | \$5,212          | \$0           | \$5,212               | \$22              | \$5,235          |
| 3 101-191 Accounting              | 1,161         | 2.03%              | 5,481            | 0             | 5,481                 | 24                | 5,505            |
| 4 101-228 Info Tech               | 426           | 0.74%              | 2,011            | 0             | 2,011                 | 9                 | 2,020            |
| 7 101-253 Treasurer               | 2,173         | 3.79%              | 10,259           | 0             | 10,259                | 44                | 10,304           |
| 9 101-265 Building & Grounds      | 700           | 1.22%              | 3,305            | 0             | 3,305                 | 14                | 3,319            |
| 10 101-101 Board of Commissioners | 2,317         | 4.04%              | 10,939           | 0             | 10,939                | 47                | 10,986           |
| 11 101-215 Clerk                  | 4,092         | 7.14%              | 19,320           | 0             | 19,320                | 83                | 19,403           |
| 15 101-257 Equalization           | 1,345         | 2.35%              | 6,350            | 0             | 6,350                 | 27                | 6,378            |
| 17 101-283 Circuit Court          | 13,240        | 23.10%             | 62,510           | 0             | 62,510                | 270               | 62,780           |
| 18 101-286 District Court         | 8,395         | 14.65%             | 39,635           | 0             | 39,635                | 171               | 39,806           |
| 22 101-295 Adult Probation        | 1,689         | 2.95%              | 7,974            | 0             | 7,974                 | 34                | 8,009            |
| 23 101-296 Prosecuting Attorney   | 4,435         | 7.74%              | 20,939           | 0             | 20,939                | 90                | 21,029           |
| 27 101-351 Jail                   | 5,284         | 9.22%              | 24,947           | 0             | 24,947                | 108               | 25,055           |
| 28 101-442 Drain Commissioner     | 1,262         | 2.20%              | 5,958            | 0             | 5,958                 | 26                | 5,984            |
| 40 215 Friend of the Court        | 6,145         | 10.72%             | 29,013           | 0             | 29,013                | 125               | 29,138           |
| 63 272 Community Corrections      | 750           | 1.31%              | 3,541            | 0             | 3,541                 | 15                | 3,556            |
| 90 292 Child Care                 | 510           | 0.89%              | 2,408            | 0             | 2,408                 | 10                | 2,418            |
| 121 All Other                     | 2,282         | 3.98%              | 10,774           | 0             | 10,774                | 46                | 10,821           |
| <b>Subtotal</b>                   | <b>57,310</b> | <b>100.00%</b>     | <b>270,579</b>   | <b>0</b>      | <b>270,579</b>        | <b>1,167</b>      | <b>271,746</b>   |
| Direct Bills                      |               |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                      |               |                    |                  |               | <b>\$270,579</b>      |                   | <b>\$271,746</b> |

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           |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 32 101-711 Register of Deeds               | 2,532 | 43.30%             | \$7,693          | \$0           | \$7,693               | \$33              | \$7,726         |
| 45 223 Personal Care-Aide / Senior Activit | 1,560 | 26.68%             | 4,740            | 0             | 4,740                 | 20                | 4,760           |
| 91 293 Veterans Relief                     | 1,179 | 20.16%             | 3,582            | 0             | 3,582                 | 15                | 3,598           |
| 121 All Other                              | 577   | 9.87%              | 1,753            | 0             | 1,753                 | 8                 | 1,761           |
| <b>Subtotal</b>                            | 5,848 | 100.00%            | 17,768           | 0             | 17,768                | 77                | 17,845          |
| Direct Bills                               |       |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                               |       |                    |                  |               | <b>\$17,768</b>       |                   | <b>\$17,845</b> |

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%             | \$25,375         | \$0           | \$25,375              | \$109             | \$25,485         |
| 27 101-351 Jail                   | 32,900 | 82.46%             | 119,263          | 0             | 119,263               | 514               | 119,777          |
| <b>Subtotal</b>                   | 39,900 | 100.00%            | 144,638          | 0             | 144,638               | 624               | 145,262          |
| Direct Bills                      |        |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                      |        |                    |                  |               | <b>\$144,638</b>      |                   | <b>\$145,262</b> |

Basis Units: Assigned Square Footage by Department

Source: Building And Grounds Department



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**Health Building Allocations**

**Dept:1 Building Depreciation**

| Department                   | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total          |
|------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 9 101-265 Building & Grounds | 2,916  | 12.06%             | \$1,010          | \$0           | \$1,010               | \$4               | \$1,014        |
| 31 101-710 MSU Extension     | 3,404  | 14.08%             | 1,179            | 0             | 1,179                 | 5                 | 1,184          |
| 43 221 Health Department     | 17,668 | 73.07%             | 6,120            | 0             | 6,120                 | 26                | 6,147          |
| 121 All Other                | 192    | 0.79%              | 67               | 0             | 67                    | 0                 | 67             |
| <b>Subtotal</b>              | 24,180 | 100.00%            | 8,376            | 0             | 8,376                 | 36                | 8,412          |
| Direct Bills                 |        |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>                 |        |                    |                  |               | <b>\$8,376</b>        |                   | <b>\$8,412</b> |

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          |
|----------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 108 631 Bldg & Grnds - Equipment | 3,456 | 100.00%            | \$5,470          | \$0           | \$5,470               | \$24              | \$5,494        |
| <b>Subtotal</b>                  | 3,456 | 100.00%            | 5,470            | 0             | 5,470                 | 24                | 5,494          |
| Direct Bills                     |       |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>                     |       |                    |                  |               | <b>\$5,470</b>        |                   | <b>\$5,494</b> |

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         |
| 17 101-283 Circuit Court          | 243   | 12.56%             | 104              | 0             | 104                   | 0                 | 104          |
| 18 101-286 District Court         | 952   | 49.20%             | 407              | 0             | 407                   | 2                 | 409          |
| 23 101-296 Prosecuting Attorney   | 516   | 26.67%             | 221              | 0             | 221                   | 1                 | 222          |
| <b>Subtotal</b>                   | 1,935 | 100.00%            | 828              | 0             | 828                   | 4                 | 832          |
| Direct Bills                      |       |                    |                  |               | 0                     |                   | 0            |
| <b>Total</b>                      |       |                    |                  |               | <b>\$828</b>          |                   | <b>\$832</b> |

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          |
|-----------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 46 225 Animal Control | 1,715 | 100.00%            | \$4,588          | \$0           | \$4,588               | \$20              | \$4,608        |
| <b>Subtotal</b>       | 1,715 | 100.00%            | 4,588            | 0             | 4,588                 | 20                | 4,608          |
| Direct Bills          |       |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>          |       |                    |                  |               | <b>\$4,588</b>        |                   | <b>\$4,608</b> |

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              | \$136             | \$31,680        |
| <b>Subtotal</b> | 6,990 | 100.00%            | 31,544           | 0             | 31,544                | 136               | 31,680          |
| Direct Bills    |       |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>    |       |                    |                  |               | <b>\$31,544</b>       |                   | <b>\$31,680</b> |

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            |
|--|------------------|-----------------|------------------|-----------------|----------------|------------------|----------------|---------------------|------------------|
| 2 101-172 Administration                   | \$5,235          | \$0             | \$0              | \$0             | \$0            | \$0              | \$0            | \$0                 | \$5,235          |
| 3 101-191 Accounting                       | 5,505            | 0               | 0                | 0               | 0              | 0                | 0              | 0                   | 5,505            |
| 4 101-228 Info Tech                        | 2,020            | 0               | 0                | 0               | 0              | 0                | 0              | 0                   | 2,020            |
| 7 101-253 Treasurer                        | 10,304           | 0               | 0                | 0               | 0              | 0                | 0              | 0                   | 10,304           |
| 9 101-265 Building & Grounds               | 3,319            | 0               | 0                | 1,014           | 0              | 0                | 0              | 0                   | 4,334            |
| 10 101-101 Board of Commissioners          | 10,986           | 0               | 0                | 0               | 0              | 96               | 0              | 0                   | 11,083           |
| 11 101-215 Clerk                           | 19,403           | 0               | 0                | 0               | 0              | 0                | 0              | 0                   | 19,403           |
| 15 101-257 Equalization                    | 6,378            | 0               | 0                | 0               | 0              | 0                | 0              | 0                   | 6,378            |
| 17 101-283 Circuit Court                   | 62,780           | 0               | 0                | 0               | 0              | 104              | 0              | 0                   | 62,884           |
| 18 101-286 District Court                  | 39,806           | 0               | 0                | 0               | 0              | 409              | 0              | 0                   | 40,216           |
| 22 101-295 Adult Probation                 | 8,009            | 0               | 0                | 0               | 0              | 0                | 0              | 0                   | 8,009            |
| 23 101-296 Prosecuting Attorney            | 21,029           | 0               | 0                | 0               | 0              | 222              | 0              | 0                   | 21,251           |
| 25 101-301 Sheriff Administration          | 0                | 0               | 25,485           | 0               | 0              | 0                | 0              | 0                   | 25,485           |
| 27 101-351 Jail                            | 25,055           | 0               | 119,777          | 0               | 0              | 0                | 0              | 0                   | 144,832          |
| 28 101-442 Drain Commissioner              | 5,984            | 0               | 0                | 0               | 0              | 0                | 0              | 0                   | 5,984            |
| 31 101-710 MSU Extension                   | 0                | 0               | 0                | 1,184           | 0              | 0                | 0              | 0                   | 1,184            |
| 32 101-711 Register of Deeds               | 0                | 7,726           | 0                | 0               | 0              | 0                | 0              | 0                   | 7,726            |
| 40 215 Friend of the Court                 | 29,138           | 0               | 0                | 0               | 0              | 0                | 0              | 0                   | 29,138           |
| 43 221 Health Department                   | 0                | 0               | 0                | 6,147           | 0              | 0                | 0              | 0                   | 6,147            |
| 45 223 Personal Care-Aide / Senior Activit | 0                | 4,760           | 0                | 0               | 0              | 0                | 0              | 0                   | 4,760            |
| 46 225 Animal Control                      | 0                | 0               | 0                | 0               | 0              | 0                | 4,608          | 0                   | 4,608            |
| 63 272 Community Corrections               | 3,556            | 0               | 0                | 0               | 0              | 0                | 0              | 0                   | 3,556            |
| 90 292 Child Care                          | 2,418            | 0               | 0                | 0               | 0              | 0                | 0              | 0                   | 2,418            |
| 91 293 Veterans Relief                     | 0                | 3,598           | 0                | 0               | 0              | 0                | 0              | 0                   | 3,598            |
| 108 631 Bldg & Grnds - Equipment           | 0                | 0               | 0                | 0               | 5,494          | 0                | 0              | 0                   | 5,494            |
| 121 All Other                              | 10,821           | 1,761           | 0                | 67              | 0              | 0                | 0              | 31,680              | 44,328           |
| <b>Total</b>                               | <b>\$271,746</b> | <b>\$17,845</b> | <b>\$145,262</b> | <b>\$8,412</b>  | <b>\$5,494</b> | <b>\$832</b>     | <b>\$4,608</b> | <b>\$31,680</b>     | <b>\$485,877</b> |

**Administrator/Controller 101-172**  
**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 (FTEs).

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:2 101-172 Administration**

| Description                          |    | Amount           | General Admin | Administration   |
|--------------------------------------|----|------------------|---------------|------------------|
| <hr/>                                |    |                  |               |                  |
| Personnel Costs                      |    |                  |               |                  |
| Salaries                             | S1 | 201,491          | 0             | 201,491          |
| Salary % Split                       |    |                  | .00%          | 100.00%          |
| Fringes                              | S  | 77,299           | 0             | 77,299           |
| Subtotal - Personnel Costs           |    | 278,790          | 0             | 278,790          |
| <hr/>                                |    |                  |               |                  |
| Services & Supplies Cost             |    |                  |               |                  |
| 729-000 Printing And Binding         | S  | 3,541            | 0             | 3,541            |
| 730-000 Office Supplies              | S  | 463              | 0             | 463              |
| 730-001 Copy Costs & Supplies        | S  | 479              | 0             | 479              |
| 860-050 Mileage-Reimburs.            | S  | 661              | 0             | 661              |
| 900-000 Advertisements               | S  | 8,094            | 0             | 8,094            |
| 956-000 Employee Training            | S  | 2,331            | 0             | 2,331            |
| 957-000 Memberships                  | S  | 380              | 0             | 380              |
| Subtotal - Services & Supplies       |    | 15,949           | 0             | 15,949           |
| <hr/>                                |    |                  |               |                  |
| <b>Department Cost Total</b>         |    | 294,739          | 0             | 294,739          |
| <hr/>                                |    |                  |               |                  |
| Adjustments to Cost                  |    |                  |               |                  |
| Subtotal - Adjustments               |    | 0                | 0             | 0                |
| <hr/>                                |    |                  |               |                  |
| <b>Total Costs After Adjustments</b> |    | 294,739          | 0             | 294,739          |
| <hr/>                                |    |                  |               |                  |
| General Admin Distribution           |    |                  | 0             | 0                |
| <hr/>                                |    |                  |               |                  |
| <b>Grand Total</b>                   |    | <b>\$294,739</b> |               | <b>\$294,739</b> |
| <hr/>                                |    |                  |               |                  |



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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:2 101-172 Administration**

| Department                                | First Incoming | Second Incoming | Administration |
|---|----------------|-----------------|----------------|
| 1 County Complex                          | \$5,212        | \$22            | \$5,235        |
| Subtotal - Building Depreciation          | 5,212          | 22              | 5,235          |
| 2 Administration                          | 0              | 1,730           | 1,730          |
| Subtotal - 101-172 Administration         | 0              | 1,730           | 1,730          |
| 3 General Accounting                      | 0              | 2,747           | 2,747          |
| 3 Accounts Payable                        | 0              | 448             | 448            |
| 3 Payroll                                 | 0              | 392             | 392            |
| 3 Termination Payoff                      | 0              | 918             | 918            |
| Subtotal - 101-191 Accounting             | 0              | 4,505           | 4,505          |
| 4 Network Support                         | 0              | 2,895           | 2,895          |
| Subtotal - 101-228 Info Tech              | 0              | 2,895           | 2,895          |
| 5 Accounting Serv                         | 0              | 932             | 932            |
| 5 Corporation Council                     | 0              | 66              | 66             |
| 5 Cost Allocation                         | 0              | 261             | 261            |
| 5 HR Physicals                            | 0              | 7               | 7              |
| Subtotal - 101-239 Professional Service   | 0              | 1,266           | 1,266          |
| 6 General Liability                       | 0              | 152             | 152            |
| 6 Public Officials Liability              | 0              | 715             | 715            |
| 6 County Complex Property                 | 0              | 524             | 524            |
| Subtotal - 101-242 Insurance              | 0              | 1,390           | 1,390          |
| 7 Cash Accounting                         | 0              | 2,367           | 2,367          |
| 7 Accounts Payable                        | 0              | 115             | 115            |
| 7 Phones                                  | 0              | 780             | 780            |
| Subtotal - 101-253 Treasurer              | 0              | 3,261           | 3,261          |
| 8 County Complex                          | 0              | 3,718           | 3,718          |
| Subtotal - 101-267 Utilities (Building Op | 0              | 3,718           | 3,718          |
| 9 County Complex                          | 0              | 7,034           | 7,034          |

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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:2 101-172 Administration**

| Department                            | First<br>Incoming | Second<br>Incoming | Administratio<br>n |
|---------------------------------------|-------------------|--------------------|--------------------|
| 9 Phone/Network                       | \$0               | \$84               | \$84               |
| 9 Shredding Services                  | 0                 | 490                | 490                |
| Subtotal - 101-265 Building & Grounds | 0                 | 7,608              | 7,608              |
| <b>Total Incoming</b>                 | 5,212             | 26,396             | 31,608             |
| <b>C. Total Allocated</b>             |                   | <u>\$326,347</u>   | <u>\$326,347</u>   |
|                                       |                   | 100.00%            |                    |

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**Administration Allocations**

**Dept:2 101-172 Administration**

| Department                                 | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|--|--------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 2 101-172 Administration                   | 2.44   | 0.58%              | \$1,730          | \$0           | \$1,730               | \$0               | \$1,730 |
| 3 101-191 Accounting                       | 4.69   | 1.11%              | 3,325            | 0             | 3,325                 | 294               | 3,619   |
| 7 101-253 Treasurer                        | 5.38   | 1.27%              | 3,814            | 0             | 3,814                 | 338               | 4,152   |
| 9 101-265 Building & Grounds               | 6.86   | 1.62%              | 4,863            | 0             | 4,863                 | 430               | 5,294   |
| 10 101-101 Board of Commissioners          | 7.00   | 1.65%              | 4,963            | 0             | 4,963                 | 439               | 5,402   |
| 11 101-215 Clerk                           | 8.52   | 2.01%              | 6,040            | 0             | 6,040                 | 535               | 6,575   |
| 15 101-257 Equalization                    | 1.00   | 0.24%              | 709              | 0             | 709                   | 63                | 772     |
| 17 101-283 Circuit Court                   | 14.94  | 3.53%              | 10,592           | 0             | 10,592                | 937               | 11,529  |
| 18 101-286 District Court                  | 19.02  | 4.50%              | 13,484           | 0             | 13,484                | 1,193             | 14,678  |
| 23 101-296 Prosecuting Attorney            | 15.22  | 3.60%              | 10,790           | 0             | 10,790                | 955               | 11,745  |
| 25 101-301 Sheriff Administration          | 31.99  | 7.56%              | 22,679           | 0             | 22,679                | 2,007             | 24,687  |
| 27 101-351 Jail                            | 30.96  | 7.32%              | 21,949           | 0             | 21,949                | 1,943             | 23,892  |
| 28 101-442 Drain Commissioner              | 3.07   | 0.73%              | 2,176            | 0             | 2,176                 | 193               | 2,369   |
| 31 101-710 MSU Extension                   | 1.00   | 0.24%              | 709              | 0             | 709                   | 63                | 772     |
| 32 101-711 Register of Deeds               | 4.00   | 0.95%              | 2,836            | 0             | 2,836                 | 251               | 3,087   |
| 38 207/208 Parks & Rec                     | 2.32   | 0.55%              | 1,645            | 0             | 1,645                 | 146               | 1,790   |
| 40 215 Friend of the Court                 | 16.01  | 3.78%              | 11,350           | 0             | 11,350                | 1,005             | 12,355  |
| 43 221 Health Department                   | 46.54  | 11.00%             | 32,995           | 0             | 32,995                | 2,920             | 35,915  |
| 44 222 Comm. Mental Health                 | 120.29 | 28.43%             | 85,280           | 0             | 85,280                | 7,548             | 92,828  |
| 45 223 Personal Care-Aide / Senior Activit | 18.79  | 4.44%              | 13,321           | 0             | 13,321                | 1,179             | 14,500  |
| 46 225 Animal Control                      | 4.00   | 0.95%              | 2,836            | 0             | 2,836                 | 251               | 3,087   |
| 48 232 Specialty Courts                    | 0.52   | 0.12%              | 369              | 0             | 369                   | 33                | 401     |
| 49 245 Remonumentation Grant               | 0.23   | 0.05%              | 163              | 0             | 163                   | 14                | 177     |
| 51 258 Disaster / Emerg Mngmt Fund         | 1.42   | 0.34%              | 1,007            | 0             | 1,007                 | 89                | 1,096   |
| 53 261 911 Fund                            | 19.10  | 4.51%              | 13,541           | 0             | 13,541                | 1,199             | 14,740  |
| 59 263 Concealed Pistol Licensing          | 1.10   | 0.26%              | 780              | 0             | 780                   | 69                | 849     |
| 63 272 Community Corrections               | 2.00   | 0.47%              | 1,418            | 0             | 1,418                 | 125               | 1,543   |
| 64 273 Juvenile Grant Fund                 | 0.13   | 0.03%              | 92               | 0             | 92                    | 8                 | 100     |
| 73 275-331 Marine Law Enforce              | 0.15   | 0.04%              | 106              | 0             | 106                   | 9                 | 116     |
| 79 277 Police Svc Contracts                | 20.00  | 4.73%              | 14,179           | 0             | 14,179                | 1,255             | 15,434  |
| 85 278-315 Traffic / Safety Rd Ptrl        | 1.00   | 0.24%              | 709              | 0             | 709                   | 63                | 772     |
| 86 278-351 Jail / Corrections              | 1.00   | 0.24%              | 709              | 0             | 709                   | 63                | 772     |
| 90 292 Child Care                          | 5.86   | 1.39%              | 4,154            | 0             | 4,154                 | 368               | 4,522   |
| 91 293 Veterans Relief                     | 4.00   | 0.95%              | 2,836            | 0             | 2,836                 | 251               | 3,087   |
| 94 298-634 Community Collaborative         | 0.54   | 0.13%              | 383              | 0             | 383                   | 34                | 417     |
| 104 532 Foreclosure                        | 2.00   | 0.47%              | 1,418            | 0             | 1,418                 | 125               | 1,543   |

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**Administration Allocations**

**Dept:2 101-172 Administration**

| Department      | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| <hr/>           |        |                    |                  |               |                       |                   |                  |
| <b>Subtotal</b> | 423.09 | 100.00%            | 299,952          | 0             | 299,952               | 26,396            | 326,347          |
| Direct Bills    |        |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>    |        |                    |                  |               | <b>\$299,952</b>      |                   | <b>\$326,347</b> |

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

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**Allocation Summary**

**Dept:2 101-172 Administration**

| <b>Department</b>                          | <b>Administratio<br/>n</b> | <b>Total</b>     |
|--|----------------------------|------------------|
| 2 101-172 Administration                   | \$1,730                    | \$1,730          |
| 3 101-191 Accounting                       | 3,619                      | 3,619            |
| 7 101-253 Treasurer                        | 4,152                      | 4,152            |
| 9 101-265 Building & Grounds               | 5,294                      | 5,294            |
| 10 101-101 Board of Commissioners          | 5,402                      | 5,402            |
| 11 101-215 Clerk                           | 6,575                      | 6,575            |
| 15 101-257 Equalization                    | 772                        | 772              |
| 17 101-283 Circuit Court                   | 11,529                     | 11,529           |
| 18 101-286 District Court                  | 14,678                     | 14,678           |
| 23 101-296 Prosecuting Attorney            | 11,745                     | 11,745           |
| 25 101-301 Sheriff Administration          | 24,687                     | 24,687           |
| 27 101-351 Jail                            | 23,892                     | 23,892           |
| 28 101-442 Drain Commissioner              | 2,369                      | 2,369            |
| 31 101-710 MSU Extension                   | 772                        | 772              |
| 32 101-711 Register of Deeds               | 3,087                      | 3,087            |
| 38 207/208 Parks & Rec                     | 1,790                      | 1,790            |
| 40 215 Friend of the Court                 | 12,355                     | 12,355           |
| 43 221 Health Department                   | 35,915                     | 35,915           |
| 44 222 Comm. Mental Health                 | 92,828                     | 92,828           |
| 45 223 Personal Care-Aide / Senior Activit | 14,500                     | 14,500           |
| 46 225 Animal Control                      | 3,087                      | 3,087            |
| 48 232 Specialty Courts                    | 401                        | 401              |
| 49 245 Remonumentation Grant               | 177                        | 177              |
| 51 258 Disaster / Emerg Mngmt Fund         | 1,096                      | 1,096            |
| 53 261 911 Fund                            | 14,740                     | 14,740           |
| 59 263 Concealed Pistol Licensing          | 849                        | 849              |
| 63 272 Community Corrections               | 1,543                      | 1,543            |
| 64 273 Juvenile Grant Fund                 | 100                        | 100              |
| 73 275-331 Marine Law Enforce              | 116                        | 116              |
| 79 277 Police Svc Contracts                | 15,434                     | 15,434           |
| 85 278-315 Traffic / Safety Rd Ptrl        | 772                        | 772              |
| 86 278-351 Jail / Corrections              | 772                        | 772              |
| 90 292 Child Care                          | 4,522                      | 4,522            |
| 91 293 Veterans Relief                     | 3,087                      | 3,087            |
| 94 298-634 Community Collaborative         | 417                        | 417              |
| 104 532 Foreclosure                        | 1,543                      | 1,543            |
| <b>Total</b>                               | <b>\$326,347</b>           | <b>\$326,347</b> |

**Accounting 101-191**  
**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 101-191**  
**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:3 101-191 Accounting**

| Description                          |    | Amount           | General<br>Admin | General<br>Accounting | Accounts<br>Payable | Payroll         | Termination<br>Payoff |
|--------------------------------------|----|------------------|------------------|-----------------------|---------------------|-----------------|-----------------------|
| <b>Personnel Costs</b>               |    |                  |                  |                       |                     |                 |                       |
| Salaries                             | S1 | 273,693          | 6,952            | 153,870               | 55,587              | 43,627          | 13,657                |
| Salary % Split                       |    |                  | 2.54%            | 56.22%                | 20.31%              | 15.94%          | 4.99%                 |
| Benefits                             | S  | 120,519          | 3,061            | 67,756                | 24,477              | 19,211          | 6,014                 |
| Subtotal - Personnel Costs           |    | 394,213          | 10,013           | 221,626               | 80,065              | 62,837          | 19,671                |
| <b>Services &amp; Supplies Cost</b>  |    |                  |                  |                       |                     |                 |                       |
| 728-000 Postage                      | S  | 6,276            | 159              | 3,528                 | 1,275               | 1,000           | 313                   |
| 730-000 Office Supplies              | S  | 5,002            | 127              | 2,812                 | 1,016               | 797             | 250                   |
| 730-001 Copy Costs                   | S  | 1,057            | 27               | 594                   | 215                 | 168             | 53                    |
| 850-000 Telephone                    | S  | 0                | 0                | 0                     | 0                   | 0               | 0                     |
| 860-050 Mileage - Reimbursement      | S  | 0                | 0                | 0                     | 0                   | 0               | 0                     |
| 957-000 Memberships                  | S  | 640              | 16               | 360                   | 130                 | 102             | 32                    |
| 977-000 Machinery & Equipment        | S  | 0                | 0                | 0                     | 0                   | 0               | 0                     |
| Termination Pay                      | P  | 137,807          | 0                | 0                     | 0                   | 0               | 137,807               |
| Subtotal - Services & Supplies       |    | 150,782          | 330              | 7,295                 | 2,635               | 2,068           | 138,454               |
| <b>Department Cost Total</b>         |    | 544,995          | 10,343           | 228,921               | 82,700              | 64,906          | 158,126               |
| <b>Adjustments to Cost</b>           |    |                  |                  |                       |                     |                 |                       |
| Subtotal - Adjustments               |    | 0                | 0                | 0                     | 0                   | 0               | 0                     |
| <b>Total Costs After Adjustments</b> |    | 544,995          | 10,343           | 228,921               | 82,700              | 64,906          | 158,126               |
| General Admin Distribution           |    |                  | (10,343)         | 5,966                 | 2,155               | 1,692           | 530                   |
| <b>Grand Total</b>                   |    | <b>\$544,995</b> |                  | <b>\$234,887</b>      | <b>\$84,855</b>     | <b>\$66,597</b> | <b>\$158,655</b>      |



**Lapeer County, Michigan**  
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:3 101-191 Accounting**

| Department                                | First<br>Incoming | Second<br>Incoming | General<br>Accounting | Accounts<br>Payable | Payroll | Termination<br>Payoff |
|---|-------------------|--------------------|-----------------------|---------------------|---------|-----------------------|
| 1 County Complex                          | \$5,481           | \$24               | \$3,176               | \$1,147             | \$900   | \$282                 |
| Subtotal - Building Depreciation          | 5,481             | 24                 | 3,176                 | 1,147               | 900     | 282                   |
| 2 Administration                          | 3,325             | 294                | 2,088                 | 754                 | 592     | 185                   |
| Subtotal - 101-172 Administration         | 3,325             | 294                | 2,088                 | 754                 | 592     | 185                   |
| 3 General Accounting                      | 0                 | 5,072              | 2,926                 | 1,057               | 829     | 260                   |
| 3 Accounts Payable                        | 0                 | 277                | 160                   | 58                  | 45      | 14                    |
| 3 Payroll                                 | 0                 | 754                | 435                   | 157                 | 123     | 39                    |
| 3 Termination Payoff                      | 0                 | 1,764              | 1,017                 | 368                 | 288     | 90                    |
| Subtotal - 101-191 Accounting             | 0                 | 7,867              | 4,538                 | 1,639               | 1,287   | 403                   |
| 4 Network Support                         | 0                 | 5,564              | 3,209                 | 1,159               | 910     | 285                   |
| Subtotal - 101-228 Info Tech              | 0                 | 5,564              | 3,209                 | 1,159               | 910     | 285                   |
| 5 Accounting Serv                         | 0                 | 1,722              | 993                   | 359                 | 282     | 88                    |
| 5 Corporation Council                     | 0                 | 91                 | 53                    | 19                  | 15      | 5                     |
| 5 Labor Relations                         | 0                 | 444                | 256                   | 93                  | 73      | 23                    |
| 5 Cost Allocation                         | 0                 | 1,043              | 602                   | 217                 | 171     | 53                    |
| 5 HR Physicals                            | 0                 | 13                 | 8                     | 3                   | 2       | 1                     |
| Subtotal - 101-239 Professional Service   | 0                 | 3,313              | 1,911                 | 690                 | 542     | 170                   |
| 6 General Liability                       | 0                 | 209                | 121                   | 44                  | 34      | 11                    |
| 6 Public Officials Liability              | 0                 | 1,374              | 792                   | 286                 | 225     | 70                    |
| 6 County Complex Property                 | 0                 | 551                | 318                   | 115                 | 90      | 28                    |
| Subtotal - 101-242 Insurance              | 0                 | 2,134              | 1,231                 | 445                 | 349     | 109                   |
| 7 Cash Accounting                         | 0                 | 4,371              | 2,521                 | 911                 | 715     | 224                   |
| 7 Accounts Payable                        | 0                 | 71                 | 41                    | 15                  | 12      | 4                     |
| 7 Phones                                  | 0                 | 936                | 540                   | 195                 | 153     | 48                    |
| Subtotal - 101-253 Treasurer              | 0                 | 5,377              | 3,102                 | 1,121               | 879     | 275                   |
| 8 County Complex                          | 0                 | 3,910              | 2,255                 | 815                 | 639     | 200                   |
| Subtotal - 101-267 Utilities (Building Op | 0                 | 3,910              | 2,255                 | 815                 | 639     | 200                   |
| 9 County Complex                          | 0                 | 7,397              | 4,267                 | 1,541               | 1,210   | 379                   |

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:3 101-191 Accounting**

| Department                            | First<br>Incoming | Second<br>Incoming | General<br>Accounting | Accounts<br>Payable | Payroll  | Termination<br>Payoff |
|---------------------------------------|-------------------|--------------------|-----------------------|---------------------|----------|-----------------------|
| 9 Phone/Network                       | \$0               | \$101              | \$58                  | \$21                | \$17     | \$5                   |
| 9 Shredding Services                  | 0                 | 490                | 283                   | 102                 | 80       | 25                    |
| Subtotal - 101-265 Building & Grounds | 0                 | 7,988              | 4,608                 | 1,665               | 1,307    | 409                   |
| <b>Total Incoming</b>                 | 8,806             | 36,471             | 26,119                | 9,436               | 7,405    | 2,318                 |
| <b>C. Total Allocated</b>             |                   | \$590,272          | \$261,006             | \$94,291            | \$74,003 | \$160,973             |
|                                       |                   |                    | 44.22%                | 15.97%              | 12.54%   | 27.27%                |

**Lapeer County, Michigan**  
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**General Accounting Allocations**

**Dept:3 101-191 Accounting**

| Department                                 | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 2 101-172 Administration                   | 697   | 1.14%              | \$2,747          | \$0           | \$2,747               | \$0               | \$2,747 |
| 3 101-191 Accounting                       | 1,287 | 2.11%              | 5,072            | 0             | 5,072                 | 0                 | 5,072   |
| 4 101-228 Info Tech                        | 476   | 0.78%              | 1,876            | 0             | 1,876                 | 170               | 2,046   |
| 5 101-239 Professional Services            | 992   | 1.63%              | 3,909            | 0             | 3,909                 | 354               | 4,263   |
| 6 101-242 Insurance                        | 871   | 1.43%              | 3,432            | 0             | 3,432                 | 311               | 3,743   |
| 7 101-253 Treasurer                        | 2,106 | 3.46%              | 8,299            | 0             | 8,299                 | 752               | 9,051   |
| 8 101-267 Utilities (Building Ops)         | 450   | 0.74%              | 1,773            | 0             | 1,773                 | 161               | 1,934   |
| 9 101-265 Building & Grounds               | 1,091 | 1.79%              | 4,299            | 0             | 4,299                 | 390               | 4,689   |
| 10 101-101 Board of Commissioners          | 179   | 0.29%              | 705              | 0             | 705                   | 64                | 769     |
| 11 101-215 Clerk                           | 4,930 | 8.10%              | 19,427           | 0             | 19,427                | 1,761             | 21,188  |
| 13 101-237 LDC Development                 | 1     | 0.00%              | 4                | 0             | 4                     | 0                 | 4       |
| 14 101-241 Memberships & Dues              | 1     | 0.00%              | 4                | 0             | 4                     | 0                 | 4       |
| 15 101-257 Equalization                    | 202   | 0.33%              | 796              | 0             | 796                   | 72                | 868     |
| 16 101-262 Elections                       | 76    | 0.12%              | 299              | 0             | 299                   | 27                | 327     |
| 17 101-283 Circuit Court                   | 1,320 | 2.17%              | 5,202            | 0             | 5,202                 | 471               | 5,673   |
| 18 101-286 District Court                  | 592   | 0.97%              | 2,333            | 0             | 2,333                 | 211               | 2,544   |
| 20 101-297 Jury Board                      | 22    | 0.04%              | 87               | 0             | 87                    | 8                 | 95      |
| 21 101-299 Indigent Counsel                | 522   | 0.86%              | 2,057            | 0             | 2,057                 | 186               | 2,243   |
| 22 101-295 Adult Probation                 | 38    | 0.06%              | 150              | 0             | 150                   | 14                | 163     |
| 23 101-296 Prosecuting Attorney            | 593   | 0.97%              | 2,337            | 0             | 2,337                 | 212               | 2,549   |
| 25 101-301 Sheriff Administration          | 1,165 | 1.91%              | 4,591            | 0             | 4,591                 | 416               | 5,007   |
| 26 101-320 Crime Justice Training          | 4     | 0.01%              | 16               | 0             | 16                    | 1                 | 17      |
| 27 101-351 Jail                            | 487   | 0.80%              | 1,919            | 0             | 1,919                 | 174               | 2,093   |
| 28 101-442 Drain Commissioner              | 256   | 0.42%              | 1,009            | 0             | 1,009                 | 91                | 1,100   |
| 29 101-445 Drain-at-large                  | 4     | 0.01%              | 16               | 0             | 16                    | 1                 | 17      |
| 30 101-648 Medical Examiner                | 7     | 0.01%              | 28               | 0             | 28                    | 2                 | 30      |
| 31 101-710 MSU Extension                   | 202   | 0.33%              | 796              | 0             | 796                   | 72                | 868     |
| 32 101-711 Register of Deeds               | 1,583 | 2.60%              | 6,238            | 0             | 6,238                 | 565               | 6,803   |
| 34 102 Budget Stabilization                | 52    | 0.09%              | 205              | 0             | 205                   | 19                | 223     |
| 35 146 Local Reserve Fund                  | 50    | 0.08%              | 197              | 0             | 197                   | 18                | 215     |
| 36 149 Rental Property                     | 80    | 0.13%              | 315              | 0             | 315                   | 29                | 344     |
| 37 201 Road Commission                     | 229   | 0.38%              | 902              | 0             | 902                   | 82                | 984     |
| 38 207/208 Parks & Rec                     | 389   | 0.64%              | 1,533            | 0             | 1,533                 | 139               | 1,672   |
| 39 214 Polly Ann Trail                     | 10    | 0.02%              | 39               | 0             | 39                    | 4                 | 43      |
| 40 215 Friend of the Court                 | 1,154 | 1.90%              | 4,547            | 0             | 4,547                 | 412               | 4,960   |
| 42 216 Marriage Counseling                 | 266   | 0.44%              | 1,048            | 0             | 1,048                 | 95                | 1,143   |
| 43 221 Health Department                   | 3,056 | 5.02%              | 12,042           | 0             | 12,042                | 1,091             | 13,134  |
| 44 222 Comm. Mental Health                 | 8,268 | 13.58%             | 32,581           | 0             | 32,581                | 2,953             | 35,534  |
| 45 223 Personal Care-Aide / Senior Activit | 1,051 | 1.73%              | 4,142            | 0             | 4,142                 | 375               | 4,517   |
| 46 225 Animal Control                      | 1,277 | 2.10%              | 5,032            | 0             | 5,032                 | 456               | 5,488   |
| 48 232 Specialty Courts                    | 248   | 0.41%              | 977              | 0             | 977                   | 89                | 1,066   |
| 49 245 Remonumentation Grant               | 79    | 0.13%              | 311              | 0             | 311                   | 28                | 340     |

**Lapeer County, Michigan**  
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**General Accounting Allocations**

**Dept:3 101-191 Accounting**

| Department                             | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 50 256 ROD Automation                  | 316   | 0.52%              | \$1,245          | \$0           | \$1,245               | \$113             | \$1,358 |
| 51 258 Disaster / Emerg Mngmt Fund     | 287   | 0.47%              | 1,131            | 0             | 1,131                 | 102               | 1,233   |
| 52 260 Indigent Defense                | 163   | 0.27%              | 642              | 0             | 642                   | 58                | 701     |
| 53 261 911 Fund                        | 711   | 1.17%              | 2,802            | 0             | 2,802                 | 254               | 3,056   |
| 54 262-296 Forfeiture - Prosecutor     | 22    | 0.04%              | 87               | 0             | 87                    | 8                 | 95      |
| 55 262-267 Forfeiture - Building Ops   | 12    | 0.02%              | 47               | 0             | 47                    | 4                 | 52      |
| 56 262-298 Forfeiture - Victims Rights | 12    | 0.02%              | 47               | 0             | 47                    | 4                 | 52      |
| 57 262-301 Forfeiture - Sheriff        | 36    | 0.06%              | 142              | 0             | 142                   | 13                | 155     |
| 58 262-334 Sheriff Forfeit             | 12    | 0.02%              | 47               | 0             | 47                    | 4                 | 52      |
| 59 263 Concealed Pistol Licensing      | 571   | 0.94%              | 2,250            | 0             | 2,250                 | 204               | 2,454   |
| 60 265-309 Anti-Drug (TNU) Coord       | 65    | 0.11%              | 256              | 0             | 256                   | 23                | 279     |
| 61 265-321 Anti-Drug (TNU) Operations  | 55    | 0.09%              | 217              | 0             | 217                   | 20                | 236     |
| 62 269 Law Library                     | 35    | 0.06%              | 138              | 0             | 138                   | 12                | 150     |
| 63 272 Community Corrections           | 1,506 | 2.47%              | 5,935            | 0             | 5,935                 | 538               | 6,472   |
| 64 273 Juvenile Grant Fund             | 2     | 0.00%              | 8                | 0             | 8                     | 1                 | 9       |
| 65 274 Community Development           | 20    | 0.03%              | 79               | 0             | 79                    | 7                 | 86      |
| 66 275-298 Victim's Rights             | 6     | 0.01%              | 24               | 0             | 24                    | 2                 | 26      |
| 67 275-301 Sheriff                     | 13    | 0.02%              | 51               | 0             | 51                    | 5                 | 56      |
| 70 275-317 Mounted Division            | 12    | 0.02%              | 47               | 0             | 47                    | 4                 | 52      |
| 71 275-323 SERT                        | 21    | 0.03%              | 83               | 0             | 83                    | 7                 | 90      |
| 72 275-330 Liquor Law Enforce          | 18    | 0.03%              | 71               | 0             | 71                    | 6                 | 77      |
| 73 275-331 Marine Law Enforce          | 89    | 0.15%              | 351              | 0             | 351                   | 32                | 382     |
| 74 275-333 K-9 Unit                    | 17    | 0.03%              | 67               | 0             | 67                    | 6                 | 73      |
| 75 275-335 Dive Team                   | 15    | 0.02%              | 59               | 0             | 59                    | 5                 | 64      |
| 76 275-351 Jail/Feeding Prisoners      | 15    | 0.02%              | 59               | 0             | 59                    | 5                 | 64      |
| 77 275-362 Training                    | 40    | 0.07%              | 158              | 0             | 158                   | 14                | 172     |
| 78 276 Senior Millage                  | 146   | 0.24%              | 575              | 0             | 575                   | 52                | 627     |
| 79 277 Police Svc Contracts            | 3,086 | 5.07%              | 12,161           | 0             | 12,161                | 1,102             | 13,263  |
| 80 278-302 Safe & Sober-Step Grant     | 30    | 0.05%              | 118              | 0             | 118                   | 11                | 129     |
| 81 278-304 D.A.R.E. Grant              | 12    | 0.02%              | 47               | 0             | 47                    | 4                 | 52      |
| 82 278-307 Motorcycle Safety           | 35    | 0.06%              | 138              | 0             | 138                   | 12                | 150     |
| 83 278-309 Anti-Drug (RAD/TNU) Coord   | 61    | 0.10%              | 240              | 0             | 240                   | 22                | 262     |
| 84 278-313 Seatbelt Enforce Grant      | 84    | 0.14%              | 331              | 0             | 331                   | 30                | 361     |
| 85 278-315 Traffic / Safety Rd Ptrl    | 237   | 0.39%              | 934              | 0             | 934                   | 85                | 1,019   |
| 86 278-351 Jail / Corrections          | 416   | 0.68%              | 1,639            | 0             | 1,639                 | 149               | 1,788   |
| 87 281 American Rescue Plan            | 123   | 0.20%              | 485              | 0             | 485                   | 44                | 529     |
| 88 282 CARES Act                       | 84    | 0.14%              | 331              | 0             | 331                   | 30                | 361     |
| 89 291 MCF Operations                  | 208   | 0.34%              | 820              | 0             | 820                   | 74                | 894     |
| 90 292 Child Care                      | 1,334 | 2.19%              | 5,257            | 0             | 5,257                 | 476               | 5,733   |
| 91 293 Veterans Relief                 | 472   | 0.78%              | 1,860            | 0             | 1,860                 | 169               | 2,029   |
| 93 296 Soil & Sed Special Projects     | 311   | 0.51%              | 1,226            | 0             | 1,226                 | 111               | 1,337   |
| 94 298-634 Community Collaborative     | 110   | 0.18%              | 433              | 0             | 433                   | 39                | 473     |

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**General Accounting Allocations**

**Dept:3 101-191 Accounting**

| Department                          | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-------------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 95 298-673 Senior Coalition         | 5             | 0.01%              | \$20             | \$0           | \$20                  | \$2               | \$21             |
| 96 298-632 Suicide Prev Program     | 12            | 0.02%              | 47               | 0             | 47                    | 4                 | 52               |
| 97 299 Lapeer Comm Collaborat       | 2             | 0.00%              | 8                | 0             | 8                     | 1                 | 9                |
| 100 470 Old Courthouse Restoration  | 74            | 0.12%              | 292              | 0             | 292                   | 26                | 318              |
| 101 471 - 489 Drain Construct Funds | 86            | 0.14%              | 339              | 0             | 339                   | 31                | 370              |
| 102 482 911 Construction            | 11            | 0.02%              | 43               | 0             | 43                    | 4                 | 47               |
| 103 516 Delinquent Tax Fund         | 1,099         | 1.80%              | 4,331            | 0             | 4,331                 | 392               | 4,723            |
| 104 532 Foreclosure                 | 1,256         | 2.06%              | 4,949            | 0             | 4,949                 | 449               | 5,398            |
| 105 571 Telecom Fund                | 37            | 0.06%              | 146              | 0             | 146                   | 13                | 159              |
| 106 601 Revolving Drain Fund        | 25            | 0.04%              | 99               | 0             | 99                    | 9                 | 107              |
| 108 631 Bldg & Grnds - Equipment    | 460           | 0.76%              | 1,813            | 0             | 1,813                 | 164               | 1,977            |
| 109 639 Drain Equipment             | 82            | 0.13%              | 323              | 0             | 323                   | 29                | 352              |
| 110 649 CMH Equipment               | 65            | 0.11%              | 256              | 0             | 256                   | 23                | 279              |
| 111 676 Unemployment Insurance      | 895           | 1.47%              | 3,527            | 0             | 3,527                 | 320               | 3,846            |
| 112 677 Worker's Comp Fund          | 923           | 1.52%              | 3,637            | 0             | 3,637                 | 330               | 3,967            |
| 113 678 Health Insurance            | 5,685         | 9.34%              | 22,402           | 0             | 22,402                | 2,030             | 24,433           |
| 114 731 Retirement System           | 1,753         | 2.88%              | 6,908            | 0             | 6,908                 | 626               | 7,534            |
| 115 736 Public Emp Health Care      | 731           | 1.20%              | 2,881            | 0             | 2,881                 | 261               | 3,142            |
| 117 801 Drain Fund                  | 182           | 0.30%              | 717              | 0             | 717                   | 65                | 782              |
| 118 851 Drain Fund                  | 2             | 0.00%              | 8                | 0             | 8                     | 1                 | 9                |
| 119 882 911 Debt Fund               | 24            | 0.04%              | 95               | 0             | 95                    | 9                 | 103              |
| 121 All Other                       | 304           | 0.50%              | 1,198            | 0             | 1,198                 | 109               | 1,307            |
| <b>Subtotal</b>                     | <b>60,896</b> | <b>100.00%</b>     | <b>239,967</b>   | <b>0</b>      | <b>239,967</b>        | <b>21,039</b>     | <b>261,006</b>   |
| Direct Bills                        |               |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                        |               |                    |                  |               | <b>\$239,967</b>      |                   | <b>\$261,006</b> |

Basis Units: Number of revenue and expense transactions by Department

Source: General Ledger Detail

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**Accounts Payable Allocations**

**Dept:3 101-191 Accounting**

| Department                                | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total  |
|---|-------|--------------------|------------------|---------------|-----------------------|-------------------|--------|
| 2 101-172 Administration                  | 55    | 0.52%              | \$448            | \$0           | \$448                 | \$0               | \$448  |
| 3 101-191 Accounting                      | 34    | 0.32%              | 277              | 0             | 277                   | 0                 | 277    |
| 4 101-228 Info Tech                       | 30    | 0.28%              | 245              | 0             | 245                   | 22                | 266    |
| 5 101-239 Professional Services           | 34    | 0.32%              | 277              | 0             | 277                   | 25                | 302    |
| 6 101-242 Insurance                       | 5     | 0.05%              | 41               | 0             | 41                    | 4                 | 44     |
| 7 101-253 Treasurer                       | 9     | 0.08%              | 73               | 0             | 73                    | 6                 | 80     |
| 8 101-267 Utilities (Building Ops)        | 220   | 2.07%              | 1,793            | 0             | 1,793                 | 159               | 1,952  |
| 9 101-265 Building & Grounds              | 447   | 4.20%              | 3,643            | 0             | 3,643                 | 322               | 3,965  |
| 10 101-101 Board of Commissioners         | 25    | 0.24%              | 204              | 0             | 204                   | 18                | 222    |
| 11 101-215 Clerk                          | 89    | 0.84%              | 725              | 0             | 725                   | 64                | 790    |
| 13 101-237 LDC Development                | 1     | 0.01%              | 8                | 0             | 8                     | 1                 | 9      |
| 14 101-241 Memberships & Dues             | 1     | 0.01%              | 8                | 0             | 8                     | 1                 | 9      |
| 15 101-257 Equalization                   | 22    | 0.21%              | 179              | 0             | 179                   | 16                | 195    |
| 16 101-262 Elections                      | 51    | 0.48%              | 416              | 0             | 416                   | 37                | 452    |
| 17 101-283 Circuit Court                  | 182   | 1.71%              | 1,483            | 0             | 1,483                 | 131               | 1,615  |
| 18 101-286 District Court                 | 156   | 1.47%              | 1,272            | 0             | 1,272                 | 112               | 1,384  |
| 20 101-297 Jury Board                     | 22    | 0.21%              | 179              | 0             | 179                   | 16                | 195    |
| 21 101-299 Indigent Counsel               | 73    | 0.69%              | 595              | 0             | 595                   | 53                | 648    |
| 22 101-295 Adult Probation                | 38    | 0.36%              | 310              | 0             | 310                   | 27                | 337    |
| 23 101-296 Prosecuting Attorney           | 190   | 1.79%              | 1,549            | 0             | 1,549                 | 137               | 1,686  |
| 25 101-301 Sheriff Administration         | 300   | 2.82%              | 2,445            | 0             | 2,445                 | 216               | 2,661  |
| 26 101-320 Crime Justice Training         | 2     | 0.02%              | 16               | 0             | 16                    | 1                 | 18     |
| 27 101-351 Jail                           | 204   | 1.92%              | 1,663            | 0             | 1,663                 | 147               | 1,810  |
| 28 101-442 Drain Commissioner             | 53    | 0.50%              | 432              | 0             | 432                   | 38                | 470    |
| 29 101-445 Drain-at-large                 | 4     | 0.04%              | 33               | 0             | 33                    | 3                 | 35     |
| 30 101-648 Medical Examiner               | 4     | 0.04%              | 33               | 0             | 33                    | 3                 | 35     |
| 31 101-710 MSU Extension                  | 25    | 0.24%              | 204              | 0             | 204                   | 18                | 222    |
| 32 101-711 Register of Deeds              | 44    | 0.41%              | 359              | 0             | 359                   | 32                | 390    |
| 34 102 Budget Stabilization               | 12    | 0.11%              | 98               | 0             | 98                    | 9                 | 106    |
| 35 146 Local Reserve Fund                 | 12    | 0.11%              | 98               | 0             | 98                    | 9                 | 106    |
| 36 149 Rental Property                    | 43    | 0.40%              | 350              | 0             | 350                   | 31                | 381    |
| 37 201 Road Commission                    | 43    | 0.40%              | 350              | 0             | 350                   | 31                | 381    |
| 38 207/208 Parks & Rec                    | 185   | 1.74%              | 1,508            | 0             | 1,508                 | 133               | 1,641  |
| 39 214 Polly Ann Trail                    | 7     | 0.07%              | 57               | 0             | 57                    | 5                 | 62     |
| 40 215 Friend of the Court                | 152   | 1.43%              | 1,239            | 0             | 1,239                 | 110               | 1,348  |
| 42 216 Marriage Counseling                | 12    | 0.11%              | 98               | 0             | 98                    | 9                 | 106    |
| 43 221 Health Department                  | 766   | 7.20%              | 6,243            | 0             | 6,243                 | 552               | 6,795  |
| 44 222 Comm. Mental Health                | 3,447 | 32.41%             | 28,095           | 0             | 28,095                | 2,484             | 30,579 |
| 45 223 Personal Care-Aide / Senior Activi | 374   | 3.52%              | 3,048            | 0             | 3,048                 | 270               | 3,318  |
| 46 225 Animal Control                     | 162   | 1.52%              | 1,320            | 0             | 1,320                 | 117               | 1,437  |
| 48 232 Specialty Courts                   | 77    | 0.72%              | 628              | 0             | 628                   | 55                | 683    |
| 49 245 Remonumentation Grant              | 16    | 0.15%              | 130              | 0             | 130                   | 12                | 142    |

**Lapeer County, Michigan**  
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**Accounts Payable Allocations**

**Dept:3 101-191 Accounting**

| Department                             | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 50 256 ROD Automation                  | 66    | 0.62%              | \$538            | \$0           | \$538                 | \$48              | \$586 |
| 51 258 Disaster / Emerg Mngmt Fund     | 35    | 0.33%              | 285              | 0             | 285                   | 25                | 310   |
| 52 260 Indigent Defense                | 105   | 0.99%              | 856              | 0             | 856                   | 76                | 931   |
| 53 261 911 Fund                        | 247   | 2.32%              | 2,013            | 0             | 2,013                 | 178               | 2,191 |
| 54 262-296 Forfeiture - Prosecutor     | 13    | 0.12%              | 106              | 0             | 106                   | 9                 | 115   |
| 55 262-267 Forfeiture - Building Ops   | 12    | 0.11%              | 98               | 0             | 98                    | 9                 | 106   |
| 56 262-298 Forfeiture - Victims Rights | 12    | 0.11%              | 98               | 0             | 98                    | 9                 | 106   |
| 57 262-301 Forfeiture - Sheriff        | 24    | 0.23%              | 196              | 0             | 196                   | 17                | 213   |
| 58 262-334 Sheriff Forfeit             | 12    | 0.11%              | 98               | 0             | 98                    | 9                 | 106   |
| 59 263 Concealed Pistol Licensing      | 42    | 0.39%              | 342              | 0             | 342                   | 30                | 373   |
| 60 265-309 Anti-Drug (TNU) Coord       | 53    | 0.50%              | 432              | 0             | 432                   | 38                | 470   |
| 61 265-321 Anti-Drug (TNU) Operations  | 42    | 0.39%              | 342              | 0             | 342                   | 30                | 373   |
| 62 269 Law Library                     | 33    | 0.31%              | 269              | 0             | 269                   | 24                | 293   |
| 63 272 Community Corrections           | 173   | 1.63%              | 1,410            | 0             | 1,410                 | 125               | 1,535 |
| 64 273 Juvenile Grant Fund             | 2     | 0.02%              | 16               | 0             | 16                    | 1                 | 18    |
| 65 274 Community Development           | 15    | 0.14%              | 122              | 0             | 122                   | 11                | 133   |
| 66 275-298 Victim's Rights             | 5     | 0.05%              | 41               | 0             | 41                    | 4                 | 44    |
| 67 275-301 Sheriff                     | 12    | 0.11%              | 98               | 0             | 98                    | 9                 | 106   |
| 70 275-317 Mounted Division            | 12    | 0.11%              | 98               | 0             | 98                    | 9                 | 106   |
| 71 275-323 SERT                        | 20    | 0.19%              | 163              | 0             | 163                   | 14                | 177   |
| 72 275-330 Liquor Law Enforce          | 16    | 0.15%              | 130              | 0             | 130                   | 12                | 142   |
| 73 275-331 Marine Law Enforce          | 18    | 0.17%              | 147              | 0             | 147                   | 13                | 160   |
| 74 275-333 K-9 Unit                    | 17    | 0.16%              | 139              | 0             | 139                   | 12                | 151   |
| 75 275-335 Dive Team                   | 15    | 0.14%              | 122              | 0             | 122                   | 11                | 133   |
| 76 275-351 Jail/Feeding Prisoners      | 15    | 0.14%              | 122              | 0             | 122                   | 11                | 133   |
| 77 275-362 Training                    | 34    | 0.32%              | 277              | 0             | 277                   | 25                | 302   |
| 78 276 Senior Millage                  | 17    | 0.16%              | 139              | 0             | 139                   | 12                | 151   |
| 79 277 Police Svc Contracts            | 396   | 3.72%              | 3,228            | 0             | 3,228                 | 285               | 3,513 |
| 80 278-302 Safe & Sober-Step Grant     | 12    | 0.11%              | 98               | 0             | 98                    | 9                 | 106   |
| 81 278-304 D.A.R.E. Grant              | 12    | 0.11%              | 98               | 0             | 98                    | 9                 | 106   |
| 82 278-307 Motorcycle Safety           | 30    | 0.28%              | 245              | 0             | 245                   | 22                | 266   |
| 83 278-309 Anti-Drug (RAD/TNU) Coord   | 12    | 0.11%              | 98               | 0             | 98                    | 9                 | 106   |
| 85 278-315 Traffic / Safety Rd Ptrl    | 12    | 0.11%              | 98               | 0             | 98                    | 9                 | 106   |
| 86 278-351 Jail / Corrections          | 68    | 0.64%              | 554              | 0             | 554                   | 49                | 603   |
| 87 281 American Rescue Plan            | 59    | 0.55%              | 481              | 0             | 481                   | 43                | 523   |
| 88 282 CARES Act                       | 61    | 0.57%              | 497              | 0             | 497                   | 44                | 541   |
| 89 291 MCF Operations                  | 16    | 0.15%              | 130              | 0             | 130                   | 12                | 142   |
| 90 292 Child Care                      | 239   | 2.25%              | 1,948            | 0             | 1,948                 | 172               | 2,120 |
| 91 293 Veterans Relief                 | 135   | 1.27%              | 1,100            | 0             | 1,100                 | 97                | 1,198 |
| 93 296 Soil & Sed Special Projects     | 47    | 0.44%              | 383              | 0             | 383                   | 34                | 417   |
| 94 298-634 Community Collaborative     | 13    | 0.12%              | 106              | 0             | 106                   | 9                 | 115   |
| 95 298-673 Senior Coalition            | 1     | 0.01%              | 8                | 0             | 8                     | 1                 | 9     |

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**Accounts Payable Allocations**

**Dept:3 101-191 Accounting**

| Department                          | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-------------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 96 298-632 Suicide Prev Program     | 5      | 0.05%              | \$41             | \$0           | \$41                  | \$4               | \$44            |
| 97 299 Lapeer Comm Collaborat       | 1      | 0.01%              | 8                | 0             | 8                     | 1                 | 9               |
| 100 470 Old Courthouse Restoration  | 1      | 0.01%              | 8                | 0             | 8                     | 1                 | 9               |
| 101 471 - 489 Drain Construct Funds | 82     | 0.77%              | 668              | 0             | 668                   | 59                | 727             |
| 102 482 911 Construction            | 9      | 0.08%              | 73               | 0             | 73                    | 6                 | 80              |
| 103 516 Delinquent Tax Fund         | 14     | 0.13%              | 114              | 0             | 114                   | 10                | 124             |
| 104 532 Foreclosure                 | 94     | 0.88%              | 766              | 0             | 766                   | 68                | 834             |
| 106 601 Revolving Drain Fund        | 23     | 0.22%              | 187              | 0             | 187                   | 17                | 204             |
| 108 631 Bldg & Grnds - Equipment    | 150    | 1.41%              | 1,223            | 0             | 1,223                 | 108               | 1,331           |
| 109 639 Drain Equipment             | 79     | 0.74%              | 644              | 0             | 644                   | 57                | 701             |
| 110 649 CMH Equipment               | 16     | 0.15%              | 130              | 0             | 130                   | 12                | 142             |
| 111 676 Unemployment Insurance      | 12     | 0.11%              | 98               | 0             | 98                    | 9                 | 106             |
| 112 677 Worker's Comp Fund          | 29     | 0.27%              | 236              | 0             | 236                   | 21                | 257             |
| 113 678 Health Insurance            | 152    | 1.43%              | 1,239            | 0             | 1,239                 | 110               | 1,348           |
| 114 731 Retirement System           | 12     | 0.11%              | 98               | 0             | 98                    | 9                 | 106             |
| 115 736 Public Emp Health Care      | 12     | 0.11%              | 98               | 0             | 98                    | 9                 | 106             |
| 117 801 Drain Fund                  | 77     | 0.72%              | 628              | 0             | 628                   | 55                | 683             |
| 121 All Other                       | 60     | 0.56%              | 489              | 0             | 489                   | 43                | 532             |
| <b>Subtotal</b>                     | 10,636 | 100.00%            | 86,690           | 0             | 86,690                | 7,600             | 94,291          |
| Direct Bills                        |        |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                        |        |                    |                  |               | <b>\$86,690</b>       |                   | <b>\$94,291</b> |

Basis Units: Number of Accounts Payable Transactions

Source: General Ledger Detail



**Lapeer County, Michigan**  
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**Payroll Allocations**

**Dept:3 101-191 Accounting**

| Department                                | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total  |
|---|--------|--------------------|------------------|---------------|-----------------------|-------------------|--------|
| 2 101-172 Administration                  | 2.44   | 0.58%              | \$392            | \$0           | \$392                 | \$0               | \$392  |
| 3 101-191 Accounting                      | 4.69   | 1.11%              | 754              | 0             | 754                   | 0                 | 754    |
| 7 101-253 Treasurer                       | 5.38   | 1.27%              | 865              | 0             | 865                   | 77                | 942    |
| 9 101-265 Building & Grounds              | 6.86   | 1.62%              | 1,103            | 0             | 1,103                 | 98                | 1,202  |
| 10 101-101 Board of Commissioners         | 7.00   | 1.65%              | 1,126            | 0             | 1,126                 | 100               | 1,226  |
| 11 101-215 Clerk                          | 8.52   | 2.01%              | 1,370            | 0             | 1,370                 | 122               | 1,492  |
| 15 101-257 Equalization                   | 1.00   | 0.24%              | 161              | 0             | 161                   | 14                | 175    |
| 17 101-283 Circuit Court                  | 14.94  | 3.53%              | 2,403            | 0             | 2,403                 | 214               | 2,617  |
| 18 101-286 District Court                 | 19.02  | 4.50%              | 3,059            | 0             | 3,059                 | 273               | 3,331  |
| 23 101-296 Prosecuting Attorney           | 15.22  | 3.60%              | 2,448            | 0             | 2,448                 | 218               | 2,666  |
| 25 101-301 Sheriff Administration         | 31.99  | 7.56%              | 5,144            | 0             | 5,144                 | 459               | 5,603  |
| 27 101-351 Jail                           | 30.96  | 7.32%              | 4,979            | 0             | 4,979                 | 444               | 5,423  |
| 28 101-442 Drain Commissioner             | 3.07   | 0.73%              | 494              | 0             | 494                   | 44                | 538    |
| 31 101-710 MSU Extension                  | 1.00   | 0.24%              | 161              | 0             | 161                   | 14                | 175    |
| 32 101-711 Register of Deeds              | 4.00   | 0.95%              | 643              | 0             | 643                   | 57                | 701    |
| 38 207/208 Parks & Rec                    | 2.32   | 0.55%              | 373              | 0             | 373                   | 33                | 406    |
| 40 215 Friend of the Court                | 16.01  | 3.78%              | 2,575            | 0             | 2,575                 | 230               | 2,804  |
| 43 221 Health Department                  | 46.54  | 11.00%             | 7,484            | 0             | 7,484                 | 667               | 8,152  |
| 44 222 Comm. Mental Health                | 120.29 | 28.43%             | 19,344           | 0             | 19,344                | 1,725             | 21,069 |
| 45 223 Personal Care-Aide / Senior Activi | 18.79  | 4.44%              | 3,022            | 0             | 3,022                 | 269               | 3,291  |
| 46 225 Animal Control                     | 4.00   | 0.95%              | 643              | 0             | 643                   | 57                | 701    |
| 48 232 Specialty Courts                   | 0.52   | 0.12%              | 84               | 0             | 84                    | 7                 | 91     |
| 49 245 Remonumentation Grant              | 0.23   | 0.05%              | 37               | 0             | 37                    | 3                 | 40     |
| 51 258 Disaster / Emerg Mngmt Fund        | 1.42   | 0.34%              | 228              | 0             | 228                   | 20                | 249    |
| 53 261 911 Fund                           | 19.10  | 4.51%              | 3,071            | 0             | 3,071                 | 274               | 3,345  |
| 59 263 Concealed Pistol Licensing         | 1.10   | 0.26%              | 177              | 0             | 177                   | 16                | 193    |
| 63 272 Community Corrections              | 2.00   | 0.47%              | 322              | 0             | 322                   | 29                | 350    |
| 64 273 Juvenile Grant Fund                | 0.13   | 0.03%              | 21               | 0             | 21                    | 2                 | 23     |
| 73 275-331 Marine Law Enforce             | 0.15   | 0.04%              | 24               | 0             | 24                    | 2                 | 26     |
| 79 277 Police Svc Contracts               | 20.00  | 4.73%              | 3,216            | 0             | 3,216                 | 287               | 3,503  |
| 85 278-315 Traffic / Safety Rd Ptrl       | 1.00   | 0.24%              | 161              | 0             | 161                   | 14                | 175    |
| 86 278-351 Jail / Corrections             | 1.00   | 0.24%              | 161              | 0             | 161                   | 14                | 175    |
| 90 292 Child Care                         | 5.86   | 1.39%              | 942              | 0             | 942                   | 84                | 1,026  |
| 91 293 Veterans Relief                    | 4.00   | 0.95%              | 643              | 0             | 643                   | 57                | 701    |
| 94 298-634 Community Collaborative        | 0.54   | 0.13%              | 87               | 0             | 87                    | 8                 | 95     |
| 104 532 Foreclosure                       | 2.00   | 0.47%              | 322              | 0             | 322                   | 29                | 350    |

**Lapeer County, Michigan**  
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**Payroll Allocations**

**Dept:3 101-191 Accounting**

| Department      | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| <hr/>           |        |                    |                  |               |                       |                   |                 |
| <b>Subtotal</b> | 423.09 | 100.00%            | 68,038           | 0             | 68,038                | 5,965             | 74,003          |
| Direct Bills    |        |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>    |        |                    |                  |               | <b>\$68,038</b>       |                   | <b>\$74,003</b> |
| <hr/> <hr/>     |        |                    |                  |               |                       |                   |                 |

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

**Lapeer County, Michigan**  
**2 CFR Part 200**

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**Termination Payoff Allocations**

**Dept:3 101-191 Accounting**

| Department                                | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|---|--------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 2 101-172 Administration                  | 2.44   | 0.58%              | \$918            | \$0           | \$918                 | \$0               | \$918    |
| 3 101-191 Accounting                      | 4.69   | 1.11%              | 1,764            | 0             | 1,764                 | 0                 | 1,764    |
| 7 101-253 Treasurer                       | 5.38   | 1.27%              | 2,023            | 0             | 2,023                 | 24                | 2,047    |
| 9 101-265 Building & Grounds              | 6.86   | 1.62%              | 2,580            | (14,756)      | (12,176)              | 31                | (12,145) |
| 10 101-101 Board of Commissioners         | 7.00   | 1.65%              | 2,632            | 0             | 2,632                 | 31                | 2,664    |
| 11 101-215 Clerk                          | 8.52   | 2.01%              | 3,204            | 0             | 3,204                 | 38                | 3,242    |
| 15 101-257 Equalization                   | 1.00   | 0.24%              | 376              | 0             | 376                   | 4                 | 381      |
| 17 101-283 Circuit Court                  | 14.94  | 3.53%              | 5,618            | (7,374)       | (1,756)               | 67                | (1,689)  |
| 18 101-286 District Court                 | 19.02  | 4.50%              | 7,153            | (4,838)       | 2,315                 | 85                | 2,400    |
| 23 101-296 Prosecuting Attorney           | 15.22  | 3.60%              | 5,724            | 0             | 5,724                 | 68                | 5,792    |
| 25 101-301 Sheriff Administration         | 31.99  | 7.56%              | 12,030           | (21,886)      | (9,856)               | 144               | (9,712)  |
| 27 101-351 Jail                           | 30.96  | 7.32%              | 11,643           | (13,576)      | (1,934)               | 139               | (1,795)  |
| 28 101-442 Drain Commissioner             | 3.07   | 0.73%              | 1,154            | (1,932)       | (777)                 | 14                | (763)    |
| 31 101-710 MSU Extension                  | 1.00   | 0.24%              | 376              | 0             | 376                   | 4                 | 381      |
| 32 101-711 Register of Deeds              | 4.00   | 0.95%              | 1,504            | 0             | 1,504                 | 18                | 1,522    |
| 38 207/208 Parks & Rec                    | 2.32   | 0.55%              | 872              | 0             | 872                   | 10                | 883      |
| 40 215 Friend of the Court                | 16.01  | 3.78%              | 6,021            | 0             | 6,021                 | 72                | 6,093    |
| 43 221 Health Department                  | 46.54  | 11.00%             | 17,502           | (6,142)       | 11,360                | 209               | 11,568   |
| 44 222 Comm. Mental Health                | 120.29 | 28.43%             | 45,236           | (31,254)      | 13,982                | 540               | 14,522   |
| 45 223 Personal Care-Aide / Senior Activi | 18.79  | 4.44%              | 7,066            | (5,280)       | 1,787                 | 84                | 1,871    |
| 46 225 Animal Control                     | 4.00   | 0.95%              | 1,504            | 0             | 1,504                 | 18                | 1,522    |
| 48 232 Specialty Courts                   | 0.52   | 0.12%              | 196              | 0             | 196                   | 2                 | 198      |
| 49 245 Remonumentation Grant              | 0.23   | 0.05%              | 86               | 0             | 86                    | 1                 | 88       |
| 51 258 Disaster / Emerg Mngmt Fund        | 1.42   | 0.34%              | 534              | 0             | 534                   | 6                 | 540      |
| 53 261 911 Fund                           | 19.10  | 4.51%              | 7,183            | (7,732)       | (550)                 | 86                | (464)    |
| 59 263 Concealed Pistol Licensing         | 1.10   | 0.26%              | 414              | 0             | 414                   | 5                 | 419      |
| 63 272 Community Corrections              | 2.00   | 0.47%              | 752              | 0             | 752                   | 9                 | 761      |
| 64 273 Juvenile Grant Fund                | 0.13   | 0.03%              | 49               | 0             | 49                    | 1                 | 49       |
| 73 275-331 Marine Law Enforce             | 0.15   | 0.04%              | 56               | 0             | 56                    | 1                 | 57       |
| 79 277 Police Svc Contracts               | 20.00  | 4.73%              | 7,521            | 0             | 7,521                 | 90                | 7,611    |
| 85 278-315 Traffic / Safety Rd Ptrl       | 1.00   | 0.24%              | 376              | 0             | 376                   | 4                 | 381      |
| 86 278-351 Jail / Corrections             | 1.00   | 0.24%              | 376              | 0             | 376                   | 4                 | 381      |
| 90 292 Child Care                         | 5.86   | 1.39%              | 2,204            | 0             | 2,204                 | 26                | 2,230    |
| 91 293 Veterans Relief                    | 4.00   | 0.95%              | 1,504            | 0             | 1,504                 | 18                | 1,522    |
| 94 298-634 Community Collaborative        | 0.54   | 0.13%              | 203              | 0             | 203                   | 2                 | 205      |
| 104 532 Foreclosure                       | 2.00   | 0.47%              | 752              | 0             | 752                   | 9                 | 761      |

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**Termination Payoff Allocations**

**Dept:3 101-191 Accounting**

| Department      | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| <b>Subtotal</b> | 423.09 | 100.00%            | 159,106          | (114,769)     | 44,337                | 1,867             | 46,204           |
| Direct Bills    |        |                    |                  |               | 114,769               |                   | 114,769          |
| <b>Total</b>    |        |                    |                  |               | <b>\$159,106</b>      |                   | <b>\$160,973</b> |

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

**Lapeer County, Michigan**  
**2 CFR Part 200**

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**Allocation Summary**

**Dept:3 101-191 Accounting**

| Department                                | General<br>Accounting | Accounts<br>Payable | Payroll | Termination<br>Payoff | Total     |
|---|-----------------------|---------------------|---------|-----------------------|-----------|
| 0 Direct Billed                           | \$0                   | \$0                 | \$0     | \$114,769             | \$114,769 |
| 2 101-172 Administration                  | 2,747                 | 448                 | 392     | 918                   | 4,505     |
| 3 101-191 Accounting                      | 5,072                 | 277                 | 754     | 1,764                 | 7,867     |
| 4 101-228 Info Tech                       | 2,046                 | 266                 | 0       | 0                     | 2,312     |
| 5 101-239 Professional Services           | 4,263                 | 302                 | 0       | 0                     | 4,565     |
| 6 101-242 Insurance                       | 3,743                 | 44                  | 0       | 0                     | 3,788     |
| 7 101-253 Treasurer                       | 9,051                 | 80                  | 942     | 2,047                 | 12,121    |
| 8 101-267 Utilities (Building Ops)        | 1,934                 | 1,952               | 0       | 0                     | 3,886     |
| 9 101-265 Building & Grounds              | 4,689                 | 3,965               | 1,202   | (12,145)              | (2,289)   |
| 10 101-101 Board of Commissioners         | 769                   | 222                 | 1,226   | 2,664                 | 4,881     |
| 11 101-215 Clerk                          | 21,188                | 790                 | 1,492   | 3,242                 | 26,712    |
| 13 101-237 LDC Development                | 4                     | 9                   | 0       | 0                     | 13        |
| 14 101-241 Memberships & Dues             | 4                     | 9                   | 0       | 0                     | 13        |
| 15 101-257 Equalization                   | 868                   | 195                 | 175     | 381                   | 1,619     |
| 16 101-262 Elections                      | 327                   | 452                 | 0       | 0                     | 779       |
| 17 101-283 Circuit Court                  | 5,673                 | 1,615               | 2,617   | (1,689)               | 8,215     |
| 18 101-286 District Court                 | 2,544                 | 1,384               | 3,331   | 2,400                 | 9,660     |
| 20 101-297 Jury Board                     | 95                    | 195                 | 0       | 0                     | 290       |
| 21 101-299 Indigent Counsel               | 2,243                 | 648                 | 0       | 0                     | 2,891     |
| 22 101-295 Adult Probation                | 163                   | 337                 | 0       | 0                     | 500       |
| 23 101-296 Prosecuting Attorney           | 2,549                 | 1,686               | 2,666   | 5,792                 | 12,692    |
| 25 101-301 Sheriff Administration         | 5,007                 | 2,661               | 5,603   | (9,712)               | 3,559     |
| 26 101-320 Crime Justice Training         | 17                    | 18                  | 0       | 0                     | 35        |
| 27 101-351 Jail                           | 2,093                 | 1,810               | 5,423   | (1,795)               | 7,531     |
| 28 101-442 Drain Commissioner             | 1,100                 | 470                 | 538     | (763)                 | 1,345     |
| 29 101-445 Drain-at-large                 | 17                    | 35                  | 0       | 0                     | 53        |
| 30 101-648 Medical Examiner               | 30                    | 35                  | 0       | 0                     | 66        |
| 31 101-710 MSU Extension                  | 868                   | 222                 | 175     | 381                   | 1,646     |
| 32 101-711 Register of Deeds              | 6,803                 | 390                 | 701     | 1,522                 | 9,416     |
| 34 102 Budget Stabilization               | 223                   | 106                 | 0       | 0                     | 330       |
| 35 146 Local Reserve Fund                 | 215                   | 106                 | 0       | 0                     | 321       |
| 36 149 Rental Property                    | 344                   | 381                 | 0       | 0                     | 725       |
| 37 201 Road Commission                    | 984                   | 381                 | 0       | 0                     | 1,366     |
| 38 207/208 Parks & Rec                    | 1,672                 | 1,641               | 406     | 883                   | 4,602     |
| 39 214 Polly Ann Trail                    | 43                    | 62                  | 0       | 0                     | 105       |
| 40 215 Friend of the Court                | 4,960                 | 1,348               | 2,804   | 6,093                 | 15,205    |
| 42 216 Marriage Counseling                | 1,143                 | 106                 | 0       | 0                     | 1,250     |
| 43 221 Health Department                  | 13,134                | 6,795               | 8,152   | 11,568                | 39,649    |
| 44 222 Comm. Mental Health                | 35,534                | 30,579              | 21,069  | 14,522                | 101,704   |
| 45 223 Personal Care-Aide / Senior Activi | 4,517                 | 3,318               | 3,291   | 1,871                 | 12,997    |
| 46 225 Animal Control                     | 5,488                 | 1,437               | 701     | 1,522                 | 9,148     |

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**Allocation Summary**

**Dept:3 101-191 Accounting**

| Department                             | General<br>Accounting | Accounts<br>Payable | Payroll | Termination<br>Payoff | Total   |
|--|-----------------------|---------------------|---------|-----------------------|---------|
| 48 232 Specialty Courts                | \$1,066               | \$683               | \$91    | \$198                 | \$2,038 |
| 49 245 Remonumentation Grant           | 340                   | 142                 | 40      | 88                    | 609     |
| 50 256 ROD Automation                  | 1,358                 | 586                 | 0       | 0                     | 1,944   |
| 51 258 Disaster / Emerg Mngmt Fund     | 1,233                 | 310                 | 249     | 540                   | 2,333   |
| 52 260 Indigent Defense                | 701                   | 931                 | 0       | 0                     | 1,632   |
| 53 261 911 Fund                        | 3,056                 | 2,191               | 3,345   | (464)                 | 8,128   |
| 54 262-296 Forfeiture - Prosecutor     | 95                    | 115                 | 0       | 0                     | 210     |
| 55 262-267 Forfeiture - Building Ops   | 52                    | 106                 | 0       | 0                     | 158     |
| 56 262-298 Forfeiture - Victims Rights | 52                    | 106                 | 0       | 0                     | 158     |
| 57 262-301 Forfeiture - Sheriff        | 155                   | 213                 | 0       | 0                     | 368     |
| 58 262-334 Sheriff Forfeit             | 52                    | 106                 | 0       | 0                     | 158     |
| 59 263 Concealed Pistol Licensing      | 2,454                 | 373                 | 193     | 419                   | 3,438   |
| 60 265-309 Anti-Drug (TNU) Coord       | 279                   | 470                 | 0       | 0                     | 750     |
| 61 265-321 Anti-Drug (TNU) Operations  | 236                   | 373                 | 0       | 0                     | 609     |
| 62 269 Law Library                     | 150                   | 293                 | 0       | 0                     | 443     |
| 63 272 Community Corrections           | 6,472                 | 1,535               | 350     | 761                   | 9,118   |
| 64 273 Juvenile Grant Fund             | 9                     | 18                  | 23      | 49                    | 99      |
| 65 274 Community Development           | 86                    | 133                 | 0       | 0                     | 219     |
| 66 275-298 Victim's Rights             | 26                    | 44                  | 0       | 0                     | 70      |
| 67 275-301 Sheriff                     | 56                    | 106                 | 0       | 0                     | 162     |
| 70 275-317 Mounted Division            | 52                    | 106                 | 0       | 0                     | 158     |
| 71 275-323 SERT                        | 90                    | 177                 | 0       | 0                     | 268     |
| 72 275-330 Liquor Law Enforce          | 77                    | 142                 | 0       | 0                     | 219     |
| 73 275-331 Marine Law Enforce          | 382                   | 160                 | 26      | 57                    | 626     |
| 74 275-333 K-9 Unit                    | 73                    | 151                 | 0       | 0                     | 224     |
| 75 275-335 Dive Team                   | 64                    | 133                 | 0       | 0                     | 198     |
| 76 275-351 Jail/Feeding Prisoners      | 64                    | 133                 | 0       | 0                     | 198     |
| 77 275-362 Training                    | 172                   | 302                 | 0       | 0                     | 474     |
| 78 276 Senior Millage                  | 627                   | 151                 | 0       | 0                     | 778     |
| 79 277 Police Svc Contracts            | 13,263                | 3,513               | 3,503   | 7,611                 | 27,890  |
| 80 278-302 Safe & Sober-Step Grant     | 129                   | 106                 | 0       | 0                     | 235     |
| 81 278-304 D.A.R.E. Grant              | 52                    | 106                 | 0       | 0                     | 158     |
| 82 278-307 Motorcycle Safety           | 150                   | 266                 | 0       | 0                     | 417     |
| 83 278-309 Anti-Drug (RAD/TNU) Coord   | 262                   | 106                 | 0       | 0                     | 369     |
| 84 278-313 Seatbelt Enforce Grant      | 361                   | 0                   | 0       | 0                     | 361     |
| 85 278-315 Traffic / Safety Rd Ptrl    | 1,019                 | 106                 | 175     | 381                   | 1,681   |
| 86 278-351 Jail / Corrections          | 1,788                 | 603                 | 175     | 381                   | 2,947   |
| 87 281 American Rescue Plan            | 529                   | 523                 | 0       | 0                     | 1,052   |
| 88 282 CARES Act                       | 361                   | 541                 | 0       | 0                     | 902     |
| 89 291 MCF Operations                  | 894                   | 142                 | 0       | 0                     | 1,036   |
| 90 292 Child Care                      | 5,733                 | 2,120               | 1,026   | 2,230                 | 11,110  |

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**Allocation Summary**

**Dept:3 101-191 Accounting**

| Department                          | General<br>Accounting | Accounts<br>Payable | Payroll         | Termination<br>Payoff | Total            |
|-------------------------------------|-----------------------|---------------------|-----------------|-----------------------|------------------|
| 91 293 Veterans Relief              | \$2,029               | \$1,198             | \$701           | \$1,522               | \$5,449          |
| 93 296 Soil & Sed Special Projects  | 1,337                 | 417                 | 0               | 0                     | 1,754            |
| 94 298-634 Community Collaborative  | 473                   | 115                 | 95              | 205                   | 888              |
| 95 298-673 Senior Coalition         | 21                    | 9                   | 0               | 0                     | 30               |
| 96 298-632 Suicide Prev Program     | 52                    | 44                  | 0               | 0                     | 96               |
| 97 299 Lapeer Comm Collaborat       | 9                     | 9                   | 0               | 0                     | 17               |
| 100 470 Old Courthouse Restoration  | 318                   | 9                   | 0               | 0                     | 327              |
| 101 471 - 489 Drain Construct Funds | 370                   | 727                 | 0               | 0                     | 1,097            |
| 102 482 911 Construction            | 47                    | 80                  | 0               | 0                     | 127              |
| 103 516 Delinquent Tax Fund         | 4,723                 | 124                 | 0               | 0                     | 4,847            |
| 104 532 Foreclosure                 | 5,398                 | 834                 | 350             | 761                   | 7,343            |
| 105 571 Telecom Fund                | 159                   | 0                   | 0               | 0                     | 159              |
| 106 601 Revolving Drain Fund        | 107                   | 204                 | 0               | 0                     | 311              |
| 108 631 Bldg & Grnds - Equipment    | 1,977                 | 1,331               | 0               | 0                     | 3,308            |
| 109 639 Drain Equipment             | 352                   | 701                 | 0               | 0                     | 1,053            |
| 110 649 CMH Equipment               | 279                   | 142                 | 0               | 0                     | 421              |
| 111 676 Unemployment Insurance      | 3,846                 | 106                 | 0               | 0                     | 3,953            |
| 112 677 Worker's Comp Fund          | 3,967                 | 257                 | 0               | 0                     | 4,224            |
| 113 678 Health Insurance            | 24,433                | 1,348               | 0               | 0                     | 25,781           |
| 114 731 Retirement System           | 7,534                 | 106                 | 0               | 0                     | 7,640            |
| 115 736 Public Emp Health Care      | 3,142                 | 106                 | 0               | 0                     | 3,248            |
| 117 801 Drain Fund                  | 782                   | 683                 | 0               | 0                     | 1,465            |
| 118 851 Drain Fund                  | 9                     | 0                   | 0               | 0                     | 9                |
| 119 882 911 Debt Fund               | 103                   | 0                   | 0               | 0                     | 103              |
| 121 All Other                       | 1,307                 | 532                 | 0               | 0                     | 1,839            |
| <b>Total</b>                        | <b>\$261,006</b>      | <b>\$94,291</b>     | <b>\$74,003</b> | <b>\$160,973</b>      | <b>\$590,272</b> |

**Computer Operations 101-228**  
**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 are 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:4 101-228 Info Tech

| 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                |
| <br>Services & Supplies Cost         |   |                  |               |                  |
| 730-000 Office Supplies              | P | 21               | 0             | 21               |
| 813-000 Contracted Services          | P | 313,774          | 0             | 313,774          |
| 933-000 Office Equipment Maint       | P | 0                | 0             | 0                |
| 944.000 Technology License           | P | 24,398           | 0             | 24,398           |
| Subtotal - Services & Supplies       |   | 338,193          | 0             | 338,193          |
| <b>Department Cost Total</b>         |   | 338,193          | 0             | 338,193          |
| <br>Adjustments to Cost              |   |                  |               |                  |
| Subtotal - Adjustments               |   | 0                | 0             | 0                |
| <b>Total Costs After Adjustments</b> |   | 338,193          | 0             | 338,193          |
| <br>General Admin Distribution       |   |                  |               |                  |
|                                      |   |                  | 0             | 0                |
| <b>Grand Total</b>                   |   | <u>\$338,193</u> |               | <u>\$338,193</u> |

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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:4 101-228 Info Tech**

| <b>Department</b>                         | <b>First<br/>Incoming</b> | <b>Second<br/>Incoming</b> | <b>Network<br/>Support</b> |
|---|---------------------------|----------------------------|----------------------------|
| 1 County Complex                          | \$2,011                   | \$9                        | \$2,020                    |
| Subtotal - Building Depreciation          | 2,011                     | 9                          | 2,020                      |
| 3 General Accounting                      | 1,876                     | 170                        | 2,046                      |
| 3 Accounts Payable                        | 245                       | 22                         | 266                        |
| Subtotal - 101-191 Accounting             | 2,120                     | 192                        | 2,312                      |
| 5 Accounting Serv                         | 0                         | 637                        | 637                        |
| 5 Corporation Council                     | 0                         | 76                         | 76                         |
| 5 Cost Allocation                         | 0                         | 261                        | 261                        |
| Subtotal - 101-239 Professional Service   | 0                         | 973                        | 973                        |
| 6 General Liability                       | 0                         | 174                        | 174                        |
| 6 County Complex Property                 | 0                         | 202                        | 202                        |
| Subtotal - 101-242 Insurance              | 0                         | 376                        | 376                        |
| 7 Cash Accounting                         | 0                         | 1,617                      | 1,617                      |
| 7 Accounts Payable                        | 0                         | 62                         | 62                         |
| 7 Phones                                  | 0                         | 156                        | 156                        |
| Subtotal - 101-253 Treasurer              | 0                         | 1,835                      | 1,835                      |
| 8 County Complex                          | 0                         | 1,435                      | 1,435                      |
| Subtotal - 101-267 Utilities (Building Op | 0                         | 1,435                      | 1,435                      |
| 9 County Complex                          | 0                         | 2,714                      | 2,714                      |
| 9 Phone/Network                           | 0                         | 17                         | 17                         |
| 9 Shredding Services                      | 0                         | 490                        | 490                        |
| Subtotal - 101-265 Building & Grounds     | 0                         | 3,221                      | 3,221                      |
| <b>Total Incoming</b>                     | <b>4,132</b>              | <b>8,040</b>               | <b>12,172</b>              |
| <b>C. Total Allocated</b>                 |                           | <b>\$350,365</b>           | <b>\$350,365</b>           |
|   |                           |                            | 100.00%                    |

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**Network Support Allocations**

**Dept:4 101-228 Info Tech**

| Department                                | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|---|-------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 2 101-172 Administration                  | 2.44  | 0.85%              | \$2,895          | \$0           | \$2,895               | \$0               | \$2,895 |
| 3 101-191 Accounting                      | 4.69  | 1.63%              | 5,564            | 0             | 5,564                 | 0                 | 5,564   |
| 7 101-253 Treasurer                       | 6.38  | 2.21%              | 7,568            | 0             | 7,568                 | 182               | 7,751   |
| 9 101-265 Building & Grounds              | 7.86  | 2.72%              | 9,324            | 0             | 9,324                 | 225               | 9,549   |
| 10 101-101 Board of Commissioners         | 7.00  | 2.43%              | 8,304            | 0             | 8,304                 | 200               | 8,504   |
| 11 101-215 Clerk                          | 8.52  | 2.95%              | 10,107           | 0             | 10,107                | 243               | 10,350  |
| 15 101-257 Equalization                   | 1.00  | 0.35%              | 1,186            | 0             | 1,186                 | 29                | 1,215   |
| 17 101-283 Circuit Court                  | 14.94 | 5.18%              | 17,723           | 0             | 17,723                | 427               | 18,150  |
| 18 101-286 District Court                 | 19.02 | 6.59%              | 22,563           | 0             | 22,563                | 543               | 23,106  |
| 24 101-296 PA DP                          | 15.22 | 5.27%              | 18,055           | 0             | 18,055                | 435               | 18,490  |
| 25 101-301 Sheriff Administration         | 31.99 | 11.09%             | 37,949           | 0             | 37,949                | 914               | 38,863  |
| 27 101-351 Jail                           | 30.96 | 10.73%             | 36,727           | 0             | 36,727                | 884               | 37,612  |
| 28 101-442 Drain Commissioner             | 3.07  | 1.06%              | 3,642            | 0             | 3,642                 | 88                | 3,730   |
| 31 101-710 MSU Extension                  | 1.00  | 0.35%              | 1,186            | 0             | 1,186                 | 29                | 1,215   |
| 32 101-711 Register of Deeds              | 4.00  | 1.39%              | 4,745            | 0             | 4,745                 | 114               | 4,859   |
| 38 207/208 Parks & Rec                    | 2.32  | 0.80%              | 2,752            | 0             | 2,752                 | 66                | 2,818   |
| 41 215 FOC DP                             | 16.01 | 5.55%              | 18,992           | 0             | 18,992                | 457               | 19,450  |
| 43 221 Health Department                  | 46.54 | 16.13%             | 55,209           | 0             | 55,209                | 1,330             | 56,539  |
| 44 222 Comm. Mental Health                | 3.00  | 1.04%              | 3,559            | 0             | 3,559                 | 86                | 3,645   |
| 45 223 Personal Care-Aide / Senior Activi | 18.79 | 6.51%              | 22,290           | 0             | 22,290                | 537               | 22,827  |
| 46 225 Animal Control                     | 4.00  | 1.39%              | 4,745            | 0             | 4,745                 | 114               | 4,859   |
| 48 232 Specialty Courts                   | 0.52  | 0.18%              | 617              | 0             | 617                   | 15                | 632     |
| 49 245 Remonumentation Grant              | 0.23  | 0.08%              | 273              | 0             | 273                   | 7                 | 279     |
| 51 258 Disaster / Emerg Mngmt Fund        | 1.42  | 0.49%              | 1,685            | 0             | 1,685                 | 41                | 1,725   |
| 59 263 Concealed Pistol Licensing         | 1.10  | 0.38%              | 1,305            | 0             | 1,305                 | 31                | 1,336   |
| 63 272 Community Corrections              | 2.00  | 0.69%              | 2,373            | 0             | 2,373                 | 57                | 2,430   |
| 73 275-331 Marine Law Enforce             | 0.15  | 0.05%              | 178              | 0             | 178                   | 4                 | 182     |
| 79 277 Police Svc Contracts               | 20.00 | 6.93%              | 23,726           | 0             | 23,726                | 571               | 24,297  |
| 85 278-315 Traffic / Safety Rd Ptrl       | 1.00  | 0.35%              | 1,186            | 0             | 1,186                 | 29                | 1,215   |
| 86 278-351 Jail / Corrections             | 1.00  | 0.35%              | 1,186            | 0             | 1,186                 | 29                | 1,215   |
| 90 292 Child Care                         | 5.86  | 2.03%              | 6,952            | 0             | 6,952                 | 167               | 7,119   |
| 91 293 Veterans Relief                    | 4.00  | 1.39%              | 4,745            | 0             | 4,745                 | 114               | 4,859   |
| 94 298-634 Community Collaborative        | 0.54  | 0.19%              | 641              | 0             | 641                   | 15                | 656     |
| 104 532 Foreclosure                       | 2.00  | 0.69%              | 2,373            | 0             | 2,373                 | 57                | 2,430   |

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**Network Support Allocations**

**Dept:4 101-228 Info Tech**

| Department      | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| <b>Subtotal</b> | 288.57 | 100.00%            | 342,324          | 0             | 342,324               | 8,040             | 350,365          |
| Direct Bills    |        |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>    |        |                    |                  |               | <b>\$342,324</b>      |                   | <b>\$350,365</b> |

Basis Units: FTEs of supported departments  
Source: Payroll

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**Allocation Summary**

**Dept:4 101-228 Info Tech**

| <b>Department</b>                          | <b>Network<br/>Support</b> | <b>Total</b>     |
|--|----------------------------|------------------|
| 2 101-172 Administration                   | \$2,895                    | \$2,895          |
| 3 101-191 Accounting                       | 5,564                      | 5,564            |
| 7 101-253 Treasurer                        | 7,751                      | 7,751            |
| 9 101-265 Building & Grounds               | 9,549                      | 9,549            |
| 10 101-101 Board of Commissioners          | 8,504                      | 8,504            |
| 11 101-215 Clerk                           | 10,350                     | 10,350           |
| 15 101-257 Equalization                    | 1,215                      | 1,215            |
| 17 101-283 Circuit Court                   | 18,150                     | 18,150           |
| 18 101-286 District Court                  | 23,106                     | 23,106           |
| 24 101-296 PA DP                           | 18,490                     | 18,490           |
| 25 101-301 Sheriff Administration          | 38,863                     | 38,863           |
| 27 101-351 Jail                            | 37,612                     | 37,612           |
| 28 101-442 Drain Commissioner              | 3,730                      | 3,730            |
| 31 101-710 MSU Extension                   | 1,215                      | 1,215            |
| 32 101-711 Register of Deeds               | 4,859                      | 4,859            |
| 38 207/208 Parks & Rec                     | 2,818                      | 2,818            |
| 41 215 FOC DP                              | 19,450                     | 19,450           |
| 43 221 Health Department                   | 56,539                     | 56,539           |
| 44 222 Comm. Mental Health                 | 3,645                      | 3,645            |
| 45 223 Personal Care-Aide / Senior Activit | 22,827                     | 22,827           |
| 46 225 Animal Control                      | 4,859                      | 4,859            |
| 48 232 Specialty Courts                    | 632                        | 632              |
| 49 245 Remonumentation Grant               | 279                        | 279              |
| 51 258 Disaster / Emerg Mngmt Fund         | 1,725                      | 1,725            |
| 59 263 Concealed Pistol Licensing          | 1,336                      | 1,336            |
| 63 272 Community Corrections               | 2,430                      | 2,430            |
| 73 275-331 Marine Law Enforce              | 182                        | 182              |
| 79 277 Police Svc Contracts                | 24,297                     | 24,297           |
| 85 278-315 Traffic / Safety Rd Ptrl        | 1,215                      | 1,215            |
| 86 278-351 Jail / Corrections              | 1,215                      | 1,215            |
| 90 292 Child Care                          | 7,119                      | 7,119            |
| 91 293 Veterans Relief                     | 4,859                      | 4,859            |
| 94 298-634 Community Collaborative         | 656                        | 656              |
| 104 532 Foreclosure                        | 2,430                      | 2,430            |
| <b>Total</b>                               | <b>\$350,365</b>           | <b>\$350,365</b> |

**Professional Services 101-239**  
**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. Beginning in the 2nd quarter of 2021, the Prosecuting Attorney was assigned these Corporation Counsel duties and the additional pay and benefits related to these duties is identified. Appropriate direct billing credits are applied.
- **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 101-239**  
**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:5 101-239 Professional Services

| Description                          |   | Amount           | General<br>Admin | Accounting<br>Serv | Corporation<br>Council | Labor<br>Relations | Cost<br>Allocation | HR Physicals   | General<br>Government |
|--------------------------------------|---|------------------|------------------|--------------------|------------------------|--------------------|--------------------|----------------|-----------------------|
| <b>Personnel Costs</b>               |   |                  |                  |                    |                        |                    |                    |                |                       |
| Salaries                             | S | 0                | 0                | 0                  | 0                      | 0                  | 0                  | 0              | 0                     |
| Salary % Split                       |   |                  | .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                     |
| <b>Services &amp; Supplies Cost</b>  |   |                  |                  |                    |                        |                    |                    |                |                       |
| 801-010 Financial                    | P | 79,411           | 0                | 79,411             | 0                      | 0                  | 0                  | 0              | 0                     |
| 801-020 Legal                        | P | 44,172           | 0                | 0                  | 0                      | 44,172             | 0                  | 0              | 0                     |
| 801-030 Consultant -Other            | P | 8,500            | 0                | 0                  | 0                      | 0                  | 0                  | 0              | 8,500                 |
| 802-000 Health Services              | P | 1,157            | 0                | 0                  | 0                      | 0                  | 0                  | 1,157          | 0                     |
| 813-000 Cost Plan                    | P | 15,000           | 0                | 0                  | 0                      | 0                  | 15,000             | 0              | 0                     |
| Corporation Counsel - Prosecutor     | P | 13,725           | 0                | 0                  | 13,725                 | 0                  | 0                  | 0              | 0                     |
| Subtotal - Services & Supplies       |   | 161,965          | 0                | 79,411             | 13,725                 | 44,172             | 15,000             | 1,157          | 8,500                 |
| <b>Department Cost Total</b>         |   | 161,965          | 0                | 79,411             | 13,725                 | 44,172             | 15,000             | 1,157          | 8,500                 |
| <b>Adjustments to Cost</b>           |   |                  |                  |                    |                        |                    |                    |                |                       |
| Subtotal - Adjustments               |   | 0                | 0                | 0                  | 0                      | 0                  | 0                  | 0              | 0                     |
| <b>Total Costs After Adjustments</b> |   | 161,965          | 0                | 79,411             | 13,725                 | 44,172             | 15,000             | 1,157          | 8,500                 |
| General Admin Distribution           |   |                  | 0                | 0                  | 0                      | 0                  | 0                  | 0              | 0                     |
| <b>Grand Total</b>                   |   | <b>\$161,965</b> |                  | <b>\$79,411</b>    | <b>\$13,725</b>        | <b>\$44,172</b>    | <b>\$15,000</b>    | <b>\$1,157</b> | <b>\$8,500</b>        |
| not allocated                        |   |                  |                  |                    |                        |                    |                    |                |                       |



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**B. Incoming Costs - (Default Spread Expense%)**

Dept:5 101-239 Professional Services

| Department                              | First Incoming | Second Incoming | Accounting Serv | Corporation Council | Labor Relations | Cost Allocation | HR Physicals | General Government |
|---|----------------|-----------------|-----------------|---------------------|-----------------|-----------------|--------------|--------------------|
| 3 General Accounting                    | \$3,909        | \$354           | \$2,090         | \$361               | \$1,163         | \$395           | \$30         | \$224              |
| 3 Accounts Payable                      | 277            | 25              | 148             | 26                  | 82              | 28              | 2            | 16                 |
| Subtotal - 101-191 Accounting           | 4,186          | 379             | 2,238           | 387                 | 1,245           | 423             | 33           | 240                |
| 5 Accounting Serv                       | 0              | 1,327           | 651             | 112                 | 362             | 123             | 9            | 70                 |
| 5 Corporation Council                   | 0              | 33              | 16              | 3                   | 9               | 3               | 0            | 2                  |
| 5 Cost Allocation                       | 0              | 1,565           | 767             | 133                 | 427             | 145             | 11           | 82                 |
| Subtotal - 101-239 Professional Service | 0              | 2,925           | 1,434           | 248                 | 798             | 271             | 21           | 154                |
| 6 General Liability                     | 0              | 76              | 37              | 6                   | 21              | 7               | 1            | 4                  |
| Subtotal - 101-242 Insurance            | 0              | 76              | 37              | 6                   | 21              | 7               | 1            | 4                  |
| 7 Cash Accounting                       | 0              | 3,369           | 1,652           | 285                 | 919             | 312             | 24           | 177                |
| 7 Accounts Payable                      | 0              | 71              | 35              | 6                   | 19              | 7               | 1            | 4                  |
| Subtotal - 101-253 Treasurer            | 0              | 3,440           | 1,687           | 291                 | 938             | 319             | 25           | 181                |
| <b>Total Incoming</b>                   | 4,186          | 6,820           | 5,396           | 933                 | 3,002           | 1,019           | 79           | 578                |
| <b>C. Total Allocated</b>               |                | \$172,971       | \$84,807        | \$14,658            | \$47,173        | \$16,019        | \$1,236      | \$9,078            |
|   |                |                 | 49.03%          | 8.47%               | 27.27%          | 9.26%           | 0.71%        | 5.25%              |

**Lapeer County, Michigan**  
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**Accounting Serv Allocations**

**Dept:5 101-239 Professional Services**

| Department                                | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total  |
|---|-------|--------------------|------------------|---------------|-----------------------|-------------------|--------|
| 2 101-172 Administration                  | 697   | 1.14%              | \$932            | \$0           | \$932                 | \$0               | \$932  |
| 3 101-191 Accounting                      | 1,287 | 2.11%              | 1,722            | 0             | 1,722                 | 0                 | 1,722  |
| 4 101-228 Info Tech                       | 476   | 0.78%              | 637              | 0             | 637                   | 0                 | 637    |
| 5 101-239 Professional Services           | 992   | 1.63%              | 1,327            | 0             | 1,327                 | 0                 | 1,327  |
| 6 101-242 Insurance                       | 871   | 1.43%              | 1,165            | 0             | 1,165                 | 51                | 1,216  |
| 7 101-253 Treasurer                       | 2,106 | 3.46%              | 2,817            | 0             | 2,817                 | 123               | 2,940  |
| 8 101-267 Utilities (Building Ops)        | 450   | 0.74%              | 602              | 0             | 602                   | 26                | 628    |
| 9 101-265 Building & Grounds              | 1,091 | 1.79%              | 1,459            | 0             | 1,459                 | 64                | 1,523  |
| 10 101-101 Board of Commissioners         | 179   | 0.29%              | 239              | 0             | 239                   | 10                | 250    |
| 11 101-215 Clerk                          | 4,930 | 8.10%              | 6,595            | 0             | 6,595                 | 287               | 6,882  |
| 13 101-237 LDC Development                | 1     | 0.00%              | 1                | 0             | 1                     | 0                 | 1      |
| 14 101-241 Memberships & Dues             | 1     | 0.00%              | 1                | 0             | 1                     | 0                 | 1      |
| 15 101-257 Equalization                   | 202   | 0.33%              | 270              | 0             | 270                   | 12                | 282    |
| 16 101-262 Elections                      | 76    | 0.12%              | 102              | 0             | 102                   | 4                 | 106    |
| 17 101-283 Circuit Court                  | 1,320 | 2.17%              | 1,766            | 0             | 1,766                 | 77                | 1,843  |
| 18 101-286 District Court                 | 592   | 0.97%              | 792              | 0             | 792                   | 34                | 826    |
| 20 101-297 Jury Board                     | 22    | 0.04%              | 29               | 0             | 29                    | 1                 | 31     |
| 21 101-299 Indigent Counsel               | 522   | 0.86%              | 698              | 0             | 698                   | 30                | 729    |
| 22 101-295 Adult Probation                | 38    | 0.06%              | 51               | 0             | 51                    | 2                 | 53     |
| 23 101-296 Prosecuting Attorney           | 593   | 0.97%              | 793              | 0             | 793                   | 35                | 828    |
| 25 101-301 Sheriff Administration         | 1,165 | 1.91%              | 1,558            | 0             | 1,558                 | 68                | 1,626  |
| 26 101-320 Crime Justice Training         | 4     | 0.01%              | 5                | 0             | 5                     | 0                 | 6      |
| 27 101-351 Jail                           | 487   | 0.80%              | 651              | 0             | 651                   | 28                | 680    |
| 28 101-442 Drain Commissioner             | 256   | 0.42%              | 342              | 0             | 342                   | 15                | 357    |
| 29 101-445 Drain-at-large                 | 4     | 0.01%              | 5                | 0             | 5                     | 0                 | 6      |
| 30 101-648 Medical Examiner               | 7     | 0.01%              | 9                | 0             | 9                     | 0                 | 10     |
| 31 101-710 MSU Extension                  | 202   | 0.33%              | 270              | 0             | 270                   | 12                | 282    |
| 32 101-711 Register of Deeds              | 1,583 | 2.60%              | 2,118            | 0             | 2,118                 | 92                | 2,210  |
| 34 102 Budget Stabilization               | 52    | 0.09%              | 70               | 0             | 70                    | 3                 | 73     |
| 35 146 Local Reserve Fund                 | 50    | 0.08%              | 67               | 0             | 67                    | 3                 | 70     |
| 36 149 Rental Property                    | 80    | 0.13%              | 107              | 0             | 107                   | 5                 | 112    |
| 37 201 Road Commission                    | 229   | 0.38%              | 306              | 0             | 306                   | 13                | 320    |
| 38 207/208 Parks & Rec                    | 389   | 0.64%              | 520              | 0             | 520                   | 23                | 543    |
| 39 214 Polly Ann Trail                    | 10    | 0.02%              | 13               | 0             | 13                    | 1                 | 14     |
| 40 215 Friend of the Court                | 1,154 | 1.90%              | 1,544            | 0             | 1,544                 | 67                | 1,611  |
| 42 216 Marriage Counseling                | 266   | 0.44%              | 356              | 0             | 356                   | 15                | 371    |
| 43 221 Health Department                  | 3,056 | 5.02%              | 4,088            | 0             | 4,088                 | 178               | 4,266  |
| 44 222 Comm. Mental Health                | 8,268 | 13.58%             | 11,060           | 0             | 11,060                | 481               | 11,542 |
| 45 223 Personal Care-Aide / Senior Activi | 1,051 | 1.73%              | 1,406            | 0             | 1,406                 | 61                | 1,467  |
| 46 225 Animal Control                     | 1,277 | 2.10%              | 1,708            | 0             | 1,708                 | 74                | 1,783  |
| 48 232 Specialty Courts                   | 248   | 0.41%              | 332              | 0             | 332                   | 14                | 346    |
| 49 245 Remonumentation Grant              | 79    | 0.13%              | 106              | 0             | 106                   | 5                 | 110    |

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**Accounting Serv Allocations**

**Dept:5 101-239 Professional Services**

| Department                             | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 50 256 ROD Automation                  | 316   | 0.52%              | \$423            | \$0           | \$423                 | \$18              | \$441 |
| 51 258 Disaster / Emerg Mngmt Fund     | 287   | 0.47%              | 384              | 0             | 384                   | 17                | 401   |
| 52 260 Indigent Defense                | 163   | 0.27%              | 218              | 0             | 218                   | 9                 | 228   |
| 53 261 911 Fund                        | 711   | 1.17%              | 951              | 0             | 951                   | 41                | 993   |
| 54 262-296 Forfeiture - Prosecutor     | 22    | 0.04%              | 29               | 0             | 29                    | 1                 | 31    |
| 55 262-267 Forfeiture - Building Ops   | 12    | 0.02%              | 16               | 0             | 16                    | 1                 | 17    |
| 56 262-298 Forfeiture - Victims Rights | 12    | 0.02%              | 16               | 0             | 16                    | 1                 | 17    |
| 57 262-301 Forfeiture - Sheriff        | 36    | 0.06%              | 48               | 0             | 48                    | 2                 | 50    |
| 58 262-334 Sheriff Forfeit             | 12    | 0.02%              | 16               | 0             | 16                    | 1                 | 17    |
| 59 263 Concealed Pistol Licensing      | 571   | 0.94%              | 764              | 0             | 764                   | 33                | 797   |
| 60 265-309 Anti-Drug (TNU) Coord       | 65    | 0.11%              | 87               | 0             | 87                    | 4                 | 91    |
| 61 265-321 Anti-Drug (TNU) Operations  | 55    | 0.09%              | 74               | 0             | 74                    | 3                 | 77    |
| 62 269 Law Library                     | 35    | 0.06%              | 47               | 0             | 47                    | 2                 | 49    |
| 63 272 Community Corrections           | 1,506 | 2.47%              | 2,015            | 0             | 2,015                 | 88                | 2,102 |
| 64 273 Juvenile Grant Fund             | 2     | 0.00%              | 3                | 0             | 3                     | 0                 | 3     |
| 65 274 Community Development           | 20    | 0.03%              | 27               | 0             | 27                    | 1                 | 28    |
| 66 275-298 Victim's Rights             | 6     | 0.01%              | 8                | 0             | 8                     | 0                 | 8     |
| 67 275-301 Sheriff                     | 13    | 0.02%              | 17               | 0             | 17                    | 1                 | 18    |
| 70 275-317 Mounted Division            | 12    | 0.02%              | 16               | 0             | 16                    | 1                 | 17    |
| 71 275-323 SERT                        | 21    | 0.03%              | 28               | 0             | 28                    | 1                 | 29    |
| 72 275-330 Liquor Law Enforce          | 18    | 0.03%              | 24               | 0             | 24                    | 1                 | 25    |
| 73 275-331 Marine Law Enforce          | 89    | 0.15%              | 119              | 0             | 119                   | 5                 | 124   |
| 74 275-333 K-9 Unit                    | 17    | 0.03%              | 23               | 0             | 23                    | 1                 | 24    |
| 75 275-335 Dive Team                   | 15    | 0.02%              | 20               | 0             | 20                    | 1                 | 21    |
| 76 275-351 Jail/Feeding Prisoners      | 15    | 0.02%              | 20               | 0             | 20                    | 1                 | 21    |
| 77 275-362 Training                    | 40    | 0.07%              | 54               | 0             | 54                    | 2                 | 56    |
| 78 276 Senior Millage                  | 146   | 0.24%              | 195              | 0             | 195                   | 8                 | 204   |
| 79 277 Police Svc Contracts            | 3,086 | 5.07%              | 4,128            | 0             | 4,128                 | 180               | 4,308 |
| 80 278-302 Safe & Sober-Step Grant     | 30    | 0.05%              | 40               | 0             | 40                    | 2                 | 42    |
| 81 278-304 D.A.R.E. Grant              | 12    | 0.02%              | 16               | 0             | 16                    | 1                 | 17    |
| 82 278-307 Motorcycle Safety           | 35    | 0.06%              | 47               | 0             | 47                    | 2                 | 49    |
| 83 278-309 Anti-Drug (RAD/TNU) Coord   | 61    | 0.10%              | 82               | 0             | 82                    | 4                 | 85    |
| 84 278-313 Seatbelt Enforce Grant      | 84    | 0.14%              | 112              | 0             | 112                   | 5                 | 117   |
| 85 278-315 Traffic / Safety Rd Ptrl    | 237   | 0.39%              | 317              | 0             | 317                   | 14                | 331   |
| 86 278-351 Jail / Corrections          | 416   | 0.68%              | 557              | 0             | 557                   | 24                | 581   |
| 87 281 American Rescue Plan            | 123   | 0.20%              | 165              | 0             | 165                   | 7                 | 172   |
| 88 282 CARES Act                       | 84    | 0.14%              | 112              | 0             | 112                   | 5                 | 117   |
| 89 291 MCF Operations                  | 208   | 0.34%              | 278              | 0             | 278                   | 12                | 290   |
| 90 292 Child Care                      | 1,334 | 2.19%              | 1,785            | 0             | 1,785                 | 78                | 1,862 |
| 91 293 Veterans Relief                 | 472   | 0.78%              | 631              | 0             | 631                   | 27                | 659   |
| 93 296 Soil & Sed Special Projects     | 311   | 0.51%              | 416              | 0             | 416                   | 18                | 434   |
| 94 298-634 Community Collaborative     | 110   | 0.18%              | 147              | 0             | 147                   | 6                 | 154   |

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**Accounting Serv Allocations**

**Dept:5 101-239 Professional Services**

| Department                          | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-------------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 95 298-673 Senior Coalition         | 5             | 0.01%              | \$7              | \$0           | \$7                   | \$0               | \$7             |
| 96 298-632 Suicide Prev Program     | 12            | 0.02%              | 16               | 0             | 16                    | 1                 | 17              |
| 97 299 Lapeer Comm Collaborat       | 2             | 0.00%              | 3                | 0             | 3                     | 0                 | 3               |
| 100 470 Old Courthouse Restoration  | 74            | 0.12%              | 99               | 0             | 99                    | 4                 | 103             |
| 101 471 - 489 Drain Construct Funds | 86            | 0.14%              | 115              | 0             | 115                   | 5                 | 120             |
| 102 482 911 Construction            | 11            | 0.02%              | 15               | 0             | 15                    | 1                 | 15              |
| 103 516 Delinquent Tax Fund         | 1,099         | 1.80%              | 1,470            | 0             | 1,470                 | 64                | 1,534           |
| 104 532 Foreclosure                 | 1,256         | 2.06%              | 1,680            | 0             | 1,680                 | 73                | 1,753           |
| 105 571 Telecom Fund                | 37            | 0.06%              | 49               | 0             | 49                    | 2                 | 52              |
| 106 601 Revolving Drain Fund        | 25            | 0.04%              | 33               | 0             | 33                    | 1                 | 35              |
| 108 631 Bldg & Grnds - Equipment    | 460           | 0.76%              | 615              | 0             | 615                   | 27                | 642             |
| 109 639 Drain Equipment             | 82            | 0.13%              | 110              | 0             | 110                   | 5                 | 114             |
| 110 649 CMH Equipment               | 65            | 0.11%              | 87               | 0             | 87                    | 4                 | 91              |
| 111 676 Unemployment Insurance      | 895           | 1.47%              | 1,197            | 0             | 1,197                 | 52                | 1,249           |
| 112 677 Worker's Comp Fund          | 923           | 1.52%              | 1,235            | 0             | 1,235                 | 54                | 1,288           |
| 113 678 Health Insurance            | 5,685         | 9.34%              | 7,605            | 0             | 7,605                 | 331               | 7,936           |
| 114 731 Retirement System           | 1,753         | 2.88%              | 2,345            | 0             | 2,345                 | 102               | 2,447           |
| 115 736 Public Emp Health Care      | 731           | 1.20%              | 978              | 0             | 978                   | 43                | 1,020           |
| 117 801 Drain Fund                  | 182           | 0.30%              | 243              | 0             | 243                   | 11                | 254             |
| 118 851 Drain Fund                  | 2             | 0.00%              | 3                | 0             | 3                     | 0                 | 3               |
| 119 882 911 Debt Fund               | 24            | 0.04%              | 32               | 0             | 32                    | 1                 | 34              |
| 121 All Other                       | 304           | 0.50%              | 407              | 0             | 407                   | 18                | 424             |
| <b>Subtotal</b>                     | <b>60,896</b> | <b>100.00%</b>     | <b>81,463</b>    | <b>0</b>      | <b>81,463</b>         | <b>3,344</b>      | <b>84,807</b>   |
| Direct Bills                        |               |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                        |               |                    |                  |               | <b>\$81,463</b>       |                   | <b>\$84,807</b> |

Basis Units: Number of revenue and expense transactions by Department

Source: Detail transaction history

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**Corporation Council Allocations**

**Dept:5 101-239 Professional Services**

| Department                                | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|---|------------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 2 101-172 Administration                  | 294,739    | 0.47%              | \$66             | \$0           | \$66                  | \$0               | \$66    |
| 3 101-191 Accounting                      | 407,188    | 0.65%              | 91               | 0             | 91                    | 0                 | 91      |
| 4 101-228 Info Tech                       | 338,193    | 0.54%              | 76               | 0             | 76                    | 0                 | 76      |
| 5 101-239 Professional Services           | 148,240    | 0.24%              | 33               | 0             | 33                    | 0                 | 33      |
| 6 101-242 Insurance                       | 561,274    | 0.89%              | 126              | 0             | 126                   | 5                 | 131     |
| 7 101-253 Treasurer                       | 372,268    | 0.59%              | 83               | 0             | 83                    | 3                 | 87      |
| 8 101-267 Utilities (Building Ops)        | 388,070    | 0.62%              | 87               | 0             | 87                    | 4                 | 90      |
| 9 101-265 Building & Grounds              | 898,818    | 1.43%              | 201              | 0             | 201                   | 8                 | 209     |
| 10 101-101 Board of Commissioners         | 298,737    | 0.47%              | 67               | 0             | 67                    | 3                 | 70      |
| 11 101-215 Clerk                          | 557,431    | 0.89%              | 125              | 0             | 125                   | 5                 | 130     |
| 13 101-237 LDC Development                | 10,000     | 0.02%              | 2                | 0             | 2                     | 0                 | 2       |
| 14 101-241 Memberships & Dues             | 14,269     | 0.02%              | 3                | 0             | 3                     | 0                 | 3       |
| 15 101-257 Equalization                   | 226,807    | 0.36%              | 51               | 0             | 51                    | 2                 | 53      |
| 16 101-262 Elections                      | 24,075     | 0.04%              | 5                | 0             | 5                     | 0                 | 6       |
| 17 101-283 Circuit Court                  | 1,319,903  | 2.10%              | 295              | 0             | 295                   | 12                | 308     |
| 18 101-286 District Court                 | 1,517,060  | 2.41%              | 339              | 0             | 339                   | 14                | 353     |
| 20 101-297 Jury Board                     | 7,388      | 0.01%              | 2                | 0             | 2                     | 0                 | 2       |
| 21 101-299 Indigent Counsel               | 106,808    | 0.17%              | 24               | 0             | 24                    | 1                 | 25      |
| 22 101-295 Adult Probation                | 3,698      | 0.01%              | 1                | 0             | 1                     | 0                 | 1       |
| 23 101-296 Prosecuting Attorney           | 1,226,701  | 1.95%              | 274              | (9,150)       | (8,876)               | 11                | (8,864) |
| 25 101-301 Sheriff Administration         | 3,079,072  | 4.89%              | 689              | 0             | 689                   | 29                | 717     |
| 26 101-320 Crime Justice Training         | 5,748      | 0.01%              | 1                | 0             | 1                     | 0                 | 1       |
| 27 101-351 Jail                           | 2,975,326  | 4.73%              | 665              | 0             | 665                   | 28                | 693     |
| 28 101-442 Drain Commissioner             | 218,583    | 0.35%              | 49               | 0             | 49                    | 2                 | 51      |
| 29 101-445 Drain-at-large                 | 587,260    | 0.93%              | 131              | 0             | 131                   | 5                 | 137     |
| 30 101-648 Medical Examiner               | 72,000     | 0.11%              | 16               | 0             | 16                    | 1                 | 17      |
| 31 101-710 MSU Extension                  | 140,824    | 0.22%              | 31               | 0             | 31                    | 1                 | 33      |
| 32 101-711 Register of Deeds              | 262,127    | 0.42%              | 59               | 0             | 59                    | 2                 | 61      |
| 33 101-990-999-201 Co Bridge Fund         | 272,496    | 0.43%              | 61               | 0             | 61                    | 3                 | 63      |
| 34 102 Budget Stabilization               | 17,829     | 0.03%              | 4                | 0             | 4                     | 0                 | 4       |
| 35 146 Local Reserve Fund                 | 7,565      | 0.01%              | 2                | 0             | 2                     | 0                 | 2       |
| 36 149 Rental Property                    | 11,073     | 0.02%              | 2                | 0             | 2                     | 0                 | 3       |
| 38 207/208 Parks & Rec                    | 125,046    | 0.20%              | 28               | 0             | 28                    | 1                 | 29      |
| 39 214 Polly Ann Trail                    | 9,057      | 0.01%              | 2                | 0             | 2                     | 0                 | 2       |
| 40 215 Friend of the Court                | 1,326,261  | 2.11%              | 297              | 0             | 297                   | 12                | 309     |
| 42 216 Marriage Counseling                | 1          | 0.00%              | 0                | 0             | 0                     | 0                 | 0       |
| 43 221 Health Department                  | 3,635,405  | 5.77%              | 813              | 0             | 813                   | 34                | 847     |
| 44 222 Comm. Mental Health                | 22,584,456 | 35.87%             | 5,050            | 0             | 5,050                 | 211               | 5,262   |
| 45 223 Personal Care-Aide / Senior Activi | 1,217,413  | 1.93%              | 272              | 0             | 272                   | 11                | 284     |
| 46 225 Animal Control                     | 324,380    | 0.52%              | 73               | 0             | 73                    | 3                 | 76      |
| 48 232 Specialty Courts                   | 56,581     | 0.09%              | 13               | 0             | 13                    | 1                 | 13      |
| 49 245 Remonumentation Grant              | 51,503     | 0.08%              | 12               | 0             | 12                    | 0                 | 12      |

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**Corporation Council Allocations**

**Dept:5 101-239 Professional Services**

| Department                            | Units     | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|---------------------------------------|-----------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 50 256 ROD Automation                 | 48,496    | 0.08%              | \$11             | \$0           | \$11                  | \$0               | \$11  |
| 51 258 Disaster / Emerg Mngmt Fund    | 238,146   | 0.38%              | 53               | 0             | 53                    | 2                 | 55    |
| 52 260 Indigent Defense               | 368,955   | 0.59%              | 83               | 0             | 83                    | 3                 | 86    |
| 53 261 911 Fund                       | 1,861,682 | 2.96%              | 416              | 0             | 416                   | 17                | 434   |
| 54 262-296 Forfeiture - Prosecutor    | 1,081     | 0.00%              | 0                | 0             | 0                     | 0                 | 0     |
| 57 262-301 Forfeiture - Sheriff       | 41,819    | 0.07%              | 9                | 0             | 9                     | 0                 | 10    |
| 59 263 Concealed Pistol Licensing     | 55,362    | 0.09%              | 12               | 0             | 12                    | 1                 | 13    |
| 60 265-309 Anti-Drug (TNU) Coord      | 37,665    | 0.06%              | 8                | 0             | 8                     | 0                 | 9     |
| 61 265-321 Anti-Drug (TNU) Operations | 67,340    | 0.11%              | 15               | 0             | 15                    | 1                 | 16    |
| 62 269 Law Library                    | 10,093    | 0.02%              | 2                | 0             | 2                     | 0                 | 2     |
| 63 272 Community Corrections          | 320,142   | 0.51%              | 72               | 0             | 72                    | 3                 | 75    |
| 65 274 Community Development          | 959       | 0.00%              | 0                | 0             | 0                     | 0                 | 0     |
| 66 275-298 Victim's Rights            | 1,762     | 0.00%              | 0                | 0             | 0                     | 0                 | 0     |
| 71 275-323 SERT                       | 4,283     | 0.01%              | 1                | 0             | 1                     | 0                 | 1     |
| 72 275-330 Liquor Law Enforce         | 4,963     | 0.01%              | 1                | 0             | 1                     | 0                 | 1     |
| 73 275-331 Marine Law Enforce         | 11,468    | 0.02%              | 3                | 0             | 3                     | 0                 | 3     |
| 74 275-333 K-9 Unit                   | 1,606     | 0.00%              | 0                | 0             | 0                     | 0                 | 0     |
| 75 275-335 Dive Team                  | 9,114     | 0.01%              | 2                | 0             | 2                     | 0                 | 2     |
| 76 275-351 Jail/Feeding Prisoners     | 5,969     | 0.01%              | 1                | 0             | 1                     | 0                 | 1     |
| 77 275-362 Training                   | 16,722    | 0.03%              | 4                | 0             | 4                     | 0                 | 4     |
| 78 276 Senior Millage                 | 6,420     | 0.01%              | 1                | 0             | 1                     | 0                 | 1     |
| 79 277 Police Svc Contracts           | 1,922,622 | 3.05%              | 430              | 0             | 430                   | 18                | 448   |
| 82 278-307 Motorcycle Safety          | 6,401     | 0.01%              | 1                | 0             | 1                     | 0                 | 1     |
| 83 278-309 Anti-Drug (RAD/TNU) Coord  | 14,118    | 0.02%              | 3                | 0             | 3                     | 0                 | 3     |
| 84 278-313 Seatbelt Enforce Grant     | 14,420    | 0.02%              | 3                | 0             | 3                     | 0                 | 3     |
| 85 278-315 Traffic / Safety Rd Ptrl   | 89,803    | 0.14%              | 20               | 0             | 20                    | 1                 | 21    |
| 86 278-351 Jail / Corrections         | 143,592   | 0.23%              | 32               | 0             | 32                    | 1                 | 33    |
| 87 281 American Rescue Plan           | 700,380   | 1.11%              | 157              | 0             | 157                   | 7                 | 163   |
| 88 282 CARES Act                      | 99,685    | 0.16%              | 22               | 0             | 22                    | 1                 | 23    |
| 90 292 Child Care                     | 1,002,219 | 1.59%              | 224              | 0             | 224                   | 9                 | 233   |
| 91 293 Veterans Relief                | 439,431   | 0.70%              | 98               | 0             | 98                    | 4                 | 102   |
| 93 296 Soil & Sed Special Projects    | 50,592    | 0.08%              | 11               | 0             | 11                    | 0                 | 12    |
| 94 298-634 Community Collaborative    | 13,928    | 0.02%              | 3                | 0             | 3                     | 0                 | 3     |
| 95 298-673 Senior Coalition           | 3,589     | 0.01%              | 1                | 0             | 1                     | 0                 | 1     |
| 96 298-632 Suicide Prev Program       | 5,201     | 0.01%              | 1                | 0             | 1                     | 0                 | 1     |
| 97 299 Lapeer Comm Collaborat         | 18,500    | 0.03%              | 4                | 0             | 4                     | 0                 | 4     |
| 100 470 Old Courthouse Restoration    | 706       | 0.00%              | 0                | 0             | 0                     | 0                 | 0     |
| 102 482 911 Construction              | 127,526   | 0.20%              | 29               | 0             | 29                    | 1                 | 30    |
| 104 532 Foreclosure                   | 205,574   | 0.33%              | 46               | 0             | 46                    | 2                 | 48    |
| 108 631 Bldg & Grnds - Equipment      | 936,199   | 1.49%              | 209              | 0             | 209                   | 9                 | 218   |
| 110 649 CMH Equipment                 | 68,452    | 0.11%              | 15               | 0             | 15                    | 1                 | 16    |
| 111 676 Unemployment Insurance        | 21,557    | 0.03%              | 5                | 0             | 5                     | 0                 | 5     |

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**Corporation Council Allocations**

**Dept:5 101-239 Professional Services**

| Department                     | Units             | Allocation<br>Percent | First<br>Allocation | Direct Billed  | Department<br>Allocation | Second<br>Allocation | Total           |
|--------------------------------|-------------------|-----------------------|---------------------|----------------|--------------------------|----------------------|-----------------|
| 112 677 Worker's Comp Fund     | 120,912           | 0.19%                 | \$27                | \$0            | \$27                     | \$1                  | \$28            |
| 113 678 Health Insurance       | 4,829,433         | 7.67%                 | 1,080               | 0              | 1,080                    | 45                   | 1,125           |
| 114 731 Retirement System      | 2,562,109         | 4.07%                 | 573                 | 0              | 573                      | 24                   | 597             |
| 115 736 Public Emp Health Care | 119,399           | 0.19%                 | 27                  | 0              | 27                       | 1                    | 28              |
| 121 All Other                  | 632,511           | 1.00%                 | 141                 | 0              | 141                      | 6                    | 147             |
| <b>Subtotal</b>                | <b>62,964,579</b> | <b>100.00%</b>        | <b>14,080</b>       | <b>(9,150)</b> | <b>4,930</b>             | <b>578</b>           | <b>5,508</b>    |
| Direct Bills                   |                   |                       |                     |                | 9,150                    |                      | 9,150           |
| <b>Total</b>                   |                   |                       |                     |                | <b>\$14,080</b>          |                      | <b>\$14,658</b> |

Basis Units: Dollars of expenditures  
Source: Financials

**Lapeer County, Michigan**  
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**Labor Relations Allocations**

**Dept:5 101-239 Professional Services**

| Department                                | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|---|------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 3 101-191 Accounting                      | 2          | 0.98%              | \$444            | \$0           | \$444                 | \$0               | \$444           |
| 7 101-253 Treasurer                       | 1          | 0.49%              | 222              | 0             | 222                   | 9                 | 231             |
| 9 101-265 Building & Grounds              | 2          | 0.98%              | 444              | 0             | 444                   | 18                | 463             |
| 11 101-215 Clerk                          | 3          | 1.47%              | 666              | 0             | 666                   | 28                | 694             |
| 15 101-257 Equalization                   | 1          | 0.49%              | 222              | 0             | 222                   | 9                 | 231             |
| 18 101-286 District Court                 | 13         | 6.37%              | 2,888            | 0             | 2,888                 | 120               | 3,007           |
| 23 101-296 Prosecuting Attorney           | 7          | 3.43%              | 1,555            | 0             | 1,555                 | 64                | 1,619           |
| 25 101-301 Sheriff Administration         | 23         | 11.27%             | 5,109            | 0             | 5,109                 | 212               | 5,321           |
| 27 101-351 Jail                           | 16         | 7.84%              | 3,554            | 0             | 3,554                 | 147               | 3,701           |
| 32 101-711 Register of Deeds              | 2          | 0.98%              | 444              | 0             | 444                   | 18                | 463             |
| 40 215 Friend of the Court                | 11         | 5.39%              | 2,443            | 0             | 2,443                 | 101               | 2,545           |
| 43 221 Health Department                  | 19         | 9.31%              | 4,220            | 0             | 4,220                 | 175               | 4,395           |
| 44 222 Comm. Mental Health                | 53         | 25.98%             | 11,773           | 0             | 11,773                | 488               | 12,261          |
| 45 223 Personal Care-Aide / Senior Activi | 8          | 3.92%              | 1,777            | 0             | 1,777                 | 74                | 1,851           |
| 53 261 911 Fund                           | 16         | 7.84%              | 3,554            | 0             | 3,554                 | 147               | 3,701           |
| 79 277 Police Svc Contracts               | 20         | 9.80%              | 4,442            | 0             | 4,442                 | 184               | 4,627           |
| 85 278-315 Traffic / Safety Rd Ptrl       | 1          | 0.49%              | 222              | 0             | 222                   | 9                 | 231             |
| 86 278-351 Jail / Corrections             | 1          | 0.49%              | 222              | 0             | 222                   | 9                 | 231             |
| 91 293 Veterans Relief                    | 3          | 1.47%              | 666              | 0             | 666                   | 28                | 694             |
| 104 532 Foreclosure                       | 2          | 0.98%              | 444              | 0             | 444                   | 18                | 463             |
| <b>Subtotal</b>                           | <b>204</b> | <b>100.00%</b>     | <b>45,313</b>    | <b>0</b>      | <b>45,313</b>         | <b>1,860</b>      | <b>47,173</b>   |
| Direct Bills                              |            |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                              |            |                    |                  |               | <b>\$45,313</b>       |                   | <b>\$47,173</b> |

Basis Units: Number of union positions by Department

Source: Union reduction report



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**Cost Allocation Allocations**

**Dept:5 101-239 Professional Services**

| Department                         | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|------------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 1 Building Depreciation            | 8     | 13.56%             | \$2,086          | \$0           | \$2,086               | \$0               | \$2,086         |
| 2 101-172 Administration           | 1     | 1.69%              | 261              | 0             | 261                   | 0                 | 261             |
| 3 101-191 Accounting               | 4     | 6.78%              | 1,043            | 0             | 1,043                 | 0                 | 1,043           |
| 4 101-228 Info Tech                | 1     | 1.69%              | 261              | 0             | 261                   | 0                 | 261             |
| 5 101-239 Professional Services    | 6     | 10.17%             | 1,565            | 0             | 1,565                 | 0                 | 1,565           |
| 6 101-242 Insurance                | 12    | 20.34%             | 3,130            | 0             | 3,130                 | 194               | 3,324           |
| 7 101-253 Treasurer                | 5     | 8.47%              | 1,304            | 0             | 1,304                 | 81                | 1,385           |
| 8 101-267 Utilities (Building Ops) | 7     | 11.86%             | 1,826            | 0             | 1,826                 | 113               | 1,939           |
| 9 101-265 Building & Grounds       | 15    | 25.42%             | 3,912            | 0             | 3,912                 | 243               | 4,155           |
| <b>Subtotal</b>                    | 59    | 100.00%            | 15,388           | 0             | 15,388                | 632               | 16,019          |
| Direct Bills                       |       |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                       |       |                    |                  |               | <b>\$15,388</b>       |                   | <b>\$16,019</b> |

Basis Units: Number of functions by Central Service Department

Source: Prior year Cost Plan

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**HR Physicals Allocations**

**Dept:5 101-239 Professional Services**

| Department                                 | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|--------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 2 101-172 Administration                   | 2.44   | 0.58%              | \$7              | \$0           | \$7                   | \$0               | \$7   |
| 3 101-191 Accounting                       | 4.69   | 1.11%              | 13               | 0             | 13                    | 0                 | 13    |
| 7 101-253 Treasurer                        | 5.38   | 1.27%              | 15               | 0             | 15                    | 1                 | 16    |
| 9 101-265 Building & Grounds               | 6.86   | 1.62%              | 19               | 0             | 19                    | 1                 | 20    |
| 10 101-101 Board of Commissioners          | 7.00   | 1.65%              | 20               | 0             | 20                    | 1                 | 20    |
| 11 101-215 Clerk                           | 8.52   | 2.01%              | 24               | 0             | 24                    | 1                 | 25    |
| 15 101-257 Equalization                    | 1.00   | 0.24%              | 3                | 0             | 3                     | 0                 | 3     |
| 17 101-283 Circuit Court                   | 14.94  | 3.53%              | 42               | 0             | 42                    | 2                 | 44    |
| 18 101-286 District Court                  | 19.02  | 4.50%              | 53               | 0             | 53                    | 2                 | 56    |
| 23 101-296 Prosecuting Attorney            | 15.22  | 3.60%              | 43               | 0             | 43                    | 2                 | 44    |
| 25 101-301 Sheriff Administration          | 31.99  | 7.56%              | 90               | 0             | 90                    | 4                 | 93    |
| 27 101-351 Jail                            | 30.96  | 7.32%              | 87               | 0             | 87                    | 4                 | 90    |
| 28 101-442 Drain Commissioner              | 3.07   | 0.73%              | 9                | 0             | 9                     | 0                 | 9     |
| 31 101-710 MSU Extension                   | 1.00   | 0.24%              | 3                | 0             | 3                     | 0                 | 3     |
| 32 101-711 Register of Deeds               | 4.00   | 0.95%              | 11               | 0             | 11                    | 0                 | 12    |
| 38 207/208 Parks & Rec                     | 2.32   | 0.55%              | 7                | 0             | 7                     | 0                 | 7     |
| 40 215 Friend of the Court                 | 16.01  | 3.78%              | 45               | 0             | 45                    | 2                 | 47    |
| 43 221 Health Department                   | 46.54  | 11.00%             | 131              | 0             | 131                   | 5                 | 136   |
| 44 222 Comm. Mental Health                 | 120.29 | 28.43%             | 337              | 0             | 337                   | 14                | 352   |
| 45 223 Personal Care-Aide / Senior Activit | 18.79  | 4.44%              | 53               | 0             | 53                    | 2                 | 55    |
| 46 225 Animal Control                      | 4.00   | 0.95%              | 11               | 0             | 11                    | 0                 | 12    |
| 48 232 Specialty Courts                    | 0.52   | 0.12%              | 1                | 0             | 1                     | 0                 | 2     |
| 49 245 Remonumentation Grant               | 0.23   | 0.05%              | 1                | 0             | 1                     | 0                 | 1     |
| 51 258 Disaster / Emerg Mngmt Fund         | 1.42   | 0.34%              | 4                | 0             | 4                     | 0                 | 4     |
| 53 261 911 Fund                            | 19.10  | 4.51%              | 54               | 0             | 54                    | 2                 | 56    |
| 59 263 Concealed Pistol Licensing          | 1.10   | 0.26%              | 3                | 0             | 3                     | 0                 | 3     |
| 63 272 Community Corrections               | 2.00   | 0.47%              | 6                | 0             | 6                     | 0                 | 6     |
| 64 273 Juvenile Grant Fund                 | 0.13   | 0.03%              | 0                | 0             | 0                     | 0                 | 0     |
| 73 275-331 Marine Law Enforce              | 0.15   | 0.04%              | 0                | 0             | 0                     | 0                 | 0     |
| 79 277 Police Svc Contracts                | 20.00  | 4.73%              | 56               | 0             | 56                    | 2                 | 58    |
| 85 278-315 Traffic / Safety Rd Ptrl        | 1.00   | 0.24%              | 3                | 0             | 3                     | 0                 | 3     |
| 86 278-351 Jail / Corrections              | 1.00   | 0.24%              | 3                | 0             | 3                     | 0                 | 3     |
| 90 292 Child Care                          | 5.86   | 1.39%              | 16               | 0             | 16                    | 1                 | 17    |
| 91 293 Veterans Relief                     | 4.00   | 0.95%              | 11               | 0             | 11                    | 0                 | 12    |
| 94 298-634 Community Collaborative         | 0.54   | 0.13%              | 2                | 0             | 2                     | 0                 | 2     |
| 104 532 Foreclosure                        | 2.00   | 0.47%              | 6                | 0             | 6                     | 0                 | 6     |

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**HR Physicals Allocations**

**Dept:5 101-239 Professional Services**

| Department      | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total          |
|-----------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| <hr/>           |        |                    |                  |               |                       |                   |                |
| <b>Subtotal</b> | 423.09 | 100.00%            | 1,187            | 0             | 1,187                 | 49                | 1,236          |
| Direct Bills    |        |                    |                  |               | 0                     |                   | 0              |
| <hr/>           |        |                    |                  |               |                       |                   |                |
| <b>Total</b>    |        |                    |                  |               | <b>\$1,187</b>        |                   | <b>\$1,236</b> |
| <hr/>           |        |                    |                  |               |                       |                   |                |

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

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**Allocation Summary**

**Dept:5 101-239 Professional Services**

| Department                         | Accounting<br>Serv | Corporation<br>Council | Labor<br>Relations | Cost<br>Allocation | HR Physicals | General<br>Government | Total   |
|------------------------------------|--------------------|------------------------|--------------------|--------------------|--------------|-----------------------|---------|
| 0 Direct Billed                    | \$0                | \$9,150                | \$0                | \$0                | \$0          | \$0                   | \$9,150 |
| 1 Building Depreciation            | 0                  | 0                      | 0                  | 2,086              | 0            | 0                     | 2,086   |
| 2 101-172 Administration           | 932                | 66                     | 0                  | 261                | 7            | 0                     | 1,266   |
| 3 101-191 Accounting               | 1,722              | 91                     | 444                | 1,043              | 13           | 0                     | 3,313   |
| 4 101-228 Info Tech                | 637                | 76                     | 0                  | 261                | 0            | 0                     | 973     |
| 5 101-239 Professional Services    | 1,327              | 33                     | 0                  | 1,565              | 0            | 0                     | 2,925   |
| 6 101-242 Insurance                | 1,216              | 131                    | 0                  | 3,324              | 0            | 0                     | 4,671   |
| 7 101-253 Treasurer                | 2,940              | 87                     | 231                | 1,385              | 16           | 0                     | 4,659   |
| 8 101-267 Utilities (Building Ops) | 628                | 90                     | 0                  | 1,939              | 0            | 0                     | 2,658   |
| 9 101-265 Building & Grounds       | 1,523              | 209                    | 463                | 4,155              | 20           | 0                     | 6,370   |
| 10 101-101 Board of Commissioners  | 250                | 70                     | 0                  | 0                  | 20           | 0                     | 340     |
| 11 101-215 Clerk                   | 6,882              | 130                    | 694                | 0                  | 25           | 0                     | 7,731   |
| 13 101-237 LDC Development         | 1                  | 2                      | 0                  | 0                  | 0            | 0                     | 4       |
| 14 101-241 Memberships & Dues      | 1                  | 3                      | 0                  | 0                  | 0            | 0                     | 5       |
| 15 101-257 Equalization            | 282                | 53                     | 231                | 0                  | 3            | 0                     | 569     |
| 16 101-262 Elections               | 106                | 6                      | 0                  | 0                  | 0            | 0                     | 112     |
| 17 101-283 Circuit Court           | 1,843              | 308                    | 0                  | 0                  | 44           | 0                     | 2,194   |
| 18 101-286 District Court          | 826                | 353                    | 3,007              | 0                  | 56           | 0                     | 4,243   |
| 20 101-297 Jury Board              | 31                 | 2                      | 0                  | 0                  | 0            | 0                     | 32      |
| 21 101-299 Indigent Counsel        | 729                | 25                     | 0                  | 0                  | 0            | 0                     | 754     |
| 22 101-295 Adult Probation         | 53                 | 1                      | 0                  | 0                  | 0            | 0                     | 54      |
| 23 101-296 Prosecuting Attorney    | 828                | (8,864)                | 1,619              | 0                  | 44           | 0                     | (6,373) |
| 25 101-301 Sheriff Administration  | 1,626              | 717                    | 5,321              | 0                  | 93           | 0                     | 7,758   |
| 26 101-320 Crime Justice Training  | 6                  | 1                      | 0                  | 0                  | 0            | 0                     | 7       |
| 27 101-351 Jail                    | 680                | 693                    | 3,701              | 0                  | 90           | 0                     | 5,165   |
| 28 101-442 Drain Commissioner      | 357                | 51                     | 0                  | 0                  | 9            | 0                     | 417     |
| 29 101-445 Drain-at-large          | 6                  | 137                    | 0                  | 0                  | 0            | 0                     | 142     |
| 30 101-648 Medical Examiner        | 10                 | 17                     | 0                  | 0                  | 0            | 0                     | 27      |
| 31 101-710 MSU Extension           | 282                | 33                     | 0                  | 0                  | 3            | 0                     | 318     |
| 32 101-711 Register of Deeds       | 2,210              | 61                     | 463                | 0                  | 12           | 0                     | 2,745   |
| 33 101-990-999-201 Co Bridge Fund  | 0                  | 63                     | 0                  | 0                  | 0            | 0                     | 63      |
| 34 102 Budget Stabilization        | 73                 | 4                      | 0                  | 0                  | 0            | 0                     | 77      |
| 35 146 Local Reserve Fund          | 70                 | 2                      | 0                  | 0                  | 0            | 0                     | 72      |
| 36 149 Rental Property             | 112                | 3                      | 0                  | 0                  | 0            | 0                     | 114     |
| 37 201 Road Commission             | 320                | 0                      | 0                  | 0                  | 0            | 0                     | 320     |
| 38 207/208 Parks & Rec             | 543                | 29                     | 0                  | 0                  | 7            | 0                     | 579     |
| 39 214 Polly Ann Trail             | 14                 | 2                      | 0                  | 0                  | 0            | 0                     | 16      |
| 40 215 Friend of the Court         | 1,611              | 309                    | 2,545              | 0                  | 47           | 0                     | 4,511   |
| 42 216 Marriage Counseling         | 371                | 0                      | 0                  | 0                  | 0            | 0                     | 371     |
| 43 221 Health Department           | 4,266              | 847                    | 4,395              | 0                  | 136          | 0                     | 9,644   |
| 44 222 Comm. Mental Health         | 11,542             | 5,262                  | 12,261             | 0                  | 352          | 0                     | 29,415  |

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**Allocation Summary**

**Dept:5 101-239 Professional Services**

| Department                                 | Accounting<br>Serv | Corporation<br>Council | Labor<br>Relations | Cost<br>Allocation | HR Physicals | General<br>Government | Total   |
|--|--------------------|------------------------|--------------------|--------------------|--------------|-----------------------|---------|
| 45 223 Personal Care-Aide / Senior Activit | \$1,467            | \$284                  | \$1,851            | \$0                | \$55         | \$0                   | \$3,656 |
| 46 225 Animal Control                      | 1,783              | 76                     | 0                  | 0                  | 12           | 0                     | 1,870   |
| 48 232 Specialty Courts                    | 346                | 13                     | 0                  | 0                  | 2            | 0                     | 361     |
| 49 245 Remonumentation Grant               | 110                | 12                     | 0                  | 0                  | 1            | 0                     | 123     |
| 50 256 ROD Automation                      | 441                | 11                     | 0                  | 0                  | 0            | 0                     | 452     |
| 51 258 Disaster / Emerg Mngmt Fund         | 401                | 55                     | 0                  | 0                  | 4            | 0                     | 460     |
| 52 260 Indigent Defense                    | 228                | 86                     | 0                  | 0                  | 0            | 0                     | 313     |
| 53 261 911 Fund                            | 993                | 434                    | 3,701              | 0                  | 56           | 0                     | 5,183   |
| 54 262-296 Forfeiture - Prosecutor         | 31                 | 0                      | 0                  | 0                  | 0            | 0                     | 31      |
| 55 262-267 Forfeiture - Building Ops       | 17                 | 0                      | 0                  | 0                  | 0            | 0                     | 17      |
| 56 262-298 Forfeiture - Victims Rights     | 17                 | 0                      | 0                  | 0                  | 0            | 0                     | 17      |
| 57 262-301 Forfeiture - Sheriff            | 50                 | 10                     | 0                  | 0                  | 0            | 0                     | 60      |
| 58 262-334 Sheriff Forfeit                 | 17                 | 0                      | 0                  | 0                  | 0            | 0                     | 17      |
| 59 263 Concealed Pistol Licensing          | 797                | 13                     | 0                  | 0                  | 3            | 0                     | 813     |
| 60 265-309 Anti-Drug (TNU) Coord           | 91                 | 9                      | 0                  | 0                  | 0            | 0                     | 100     |
| 61 265-321 Anti-Drug (TNU) Operations      | 77                 | 16                     | 0                  | 0                  | 0            | 0                     | 92      |
| 62 269 Law Library                         | 49                 | 2                      | 0                  | 0                  | 0            | 0                     | 51      |
| 63 272 Community Corrections               | 2,102              | 75                     | 0                  | 0                  | 6            | 0                     | 2,183   |
| 64 273 Juvenile Grant Fund                 | 3                  | 0                      | 0                  | 0                  | 0            | 0                     | 3       |
| 65 274 Community Development               | 28                 | 0                      | 0                  | 0                  | 0            | 0                     | 28      |
| 66 275-298 Victim's Rights                 | 8                  | 0                      | 0                  | 0                  | 0            | 0                     | 9       |
| 67 275-301 Sheriff                         | 18                 | 0                      | 0                  | 0                  | 0            | 0                     | 18      |
| 70 275-317 Mounted Division                | 17                 | 0                      | 0                  | 0                  | 0            | 0                     | 17      |
| 71 275-323 SERT                            | 29                 | 1                      | 0                  | 0                  | 0            | 0                     | 30      |
| 72 275-330 Liquor Law Enforce              | 25                 | 1                      | 0                  | 0                  | 0            | 0                     | 26      |
| 73 275-331 Marine Law Enforce              | 124                | 3                      | 0                  | 0                  | 0            | 0                     | 127     |
| 74 275-333 K-9 Unit                        | 24                 | 0                      | 0                  | 0                  | 0            | 0                     | 24      |
| 75 275-335 Dive Team                       | 21                 | 2                      | 0                  | 0                  | 0            | 0                     | 23      |
| 76 275-351 Jail/Feeding Prisoners          | 21                 | 1                      | 0                  | 0                  | 0            | 0                     | 22      |
| 77 275-362 Training                        | 56                 | 4                      | 0                  | 0                  | 0            | 0                     | 60      |
| 78 276 Senior Millage                      | 204                | 1                      | 0                  | 0                  | 0            | 0                     | 205     |
| 79 277 Police Svc Contracts                | 4,308              | 448                    | 4,627              | 0                  | 58           | 0                     | 9,441   |
| 80 278-302 Safe & Sober-Step Grant         | 42                 | 0                      | 0                  | 0                  | 0            | 0                     | 42      |
| 81 278-304 D.A.R.E. Grant                  | 17                 | 0                      | 0                  | 0                  | 0            | 0                     | 17      |
| 82 278-307 Motorcycle Safety               | 49                 | 1                      | 0                  | 0                  | 0            | 0                     | 50      |
| 83 278-309 Anti-Drug (RAD/TNU) Coord       | 85                 | 3                      | 0                  | 0                  | 0            | 0                     | 88      |
| 84 278-313 Seatbelt Enforce Grant          | 117                | 3                      | 0                  | 0                  | 0            | 0                     | 121     |
| 85 278-315 Traffic / Safety Rd Ptrl        | 331                | 21                     | 231                | 0                  | 3            | 0                     | 586     |
| 86 278-351 Jail / Corrections              | 581                | 33                     | 231                | 0                  | 3            | 0                     | 848     |
| 87 281 American Rescue Plan                | 172                | 163                    | 0                  | 0                  | 0            | 0                     | 335     |
| 88 282 CARES Act                           | 117                | 23                     | 0                  | 0                  | 0            | 0                     | 140     |

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**Allocation Summary**

**Dept:5 101-239 Professional Services**

| Department                          | Accounting<br>Serv | Corporation<br>Council | Labor<br>Relations | Cost<br>Allocation | HR Physicals   | General<br>Government | Total            |
|-------------------------------------|--------------------|------------------------|--------------------|--------------------|----------------|-----------------------|------------------|
| 89 291 MCF Operations               | \$290              | \$0                    | \$0                | \$0                | \$0            | \$0                   | \$290            |
| 90 292 Child Care                   | 1,862              | 233                    | 0                  | 0                  | 17             | 0                     | 2,113            |
| 91 293 Veterans Relief              | 659                | 102                    | 694                | 0                  | 12             | 0                     | 1,467            |
| 93 296 Soil & Sed Special Projects  | 434                | 12                     | 0                  | 0                  | 0              | 0                     | 446              |
| 94 298-634 Community Collaborative  | 154                | 3                      | 0                  | 0                  | 2              | 0                     | 158              |
| 95 298-673 Senior Coalition         | 7                  | 1                      | 0                  | 0                  | 0              | 0                     | 8                |
| 96 298-632 Suicide Prev Program     | 17                 | 1                      | 0                  | 0                  | 0              | 0                     | 18               |
| 97 299 Lapeer Comm Collaborat       | 3                  | 4                      | 0                  | 0                  | 0              | 0                     | 7                |
| 100 470 Old Courthouse Restoration  | 103                | 0                      | 0                  | 0                  | 0              | 0                     | 103              |
| 101 471 - 489 Drain Construct Funds | 120                | 0                      | 0                  | 0                  | 0              | 0                     | 120              |
| 102 482 911 Construction            | 15                 | 30                     | 0                  | 0                  | 0              | 0                     | 45               |
| 103 516 Delinquent Tax Fund         | 1,534              | 0                      | 0                  | 0                  | 0              | 0                     | 1,534            |
| 104 532 Foreclosure                 | 1,753              | 48                     | 463                | 0                  | 6              | 0                     | 2,270            |
| 105 571 Telecom Fund                | 52                 | 0                      | 0                  | 0                  | 0              | 0                     | 52               |
| 106 601 Revolving Drain Fund        | 35                 | 0                      | 0                  | 0                  | 0              | 0                     | 35               |
| 108 631 Bldg & Grnds - Equipment    | 642                | 218                    | 0                  | 0                  | 0              | 0                     | 860              |
| 109 639 Drain Equipment             | 114                | 0                      | 0                  | 0                  | 0              | 0                     | 114              |
| 110 649 CMH Equipment               | 91                 | 16                     | 0                  | 0                  | 0              | 0                     | 107              |
| 111 676 Unemployment Insurance      | 1,249              | 5                      | 0                  | 0                  | 0              | 0                     | 1,254            |
| 112 677 Worker's Comp Fund          | 1,288              | 28                     | 0                  | 0                  | 0              | 0                     | 1,317            |
| 113 678 Health Insurance            | 7,936              | 1,125                  | 0                  | 0                  | 0              | 0                     | 9,061            |
| 114 731 Retirement System           | 2,447              | 597                    | 0                  | 0                  | 0              | 0                     | 3,044            |
| 115 736 Public Emp Health Care      | 1,020              | 28                     | 0                  | 0                  | 0              | 0                     | 1,048            |
| 117 801 Drain Fund                  | 254                | 0                      | 0                  | 0                  | 0              | 0                     | 254              |
| 118 851 Drain Fund                  | 3                  | 0                      | 0                  | 0                  | 0              | 0                     | 3                |
| 119 882 911 Debt Fund               | 34                 | 0                      | 0                  | 0                  | 0              | 0                     | 34               |
| 121 All Other                       | 424                | 147                    | 0                  | 0                  | 0              | 0                     | 572              |
| <b>Total</b>                        | <b>\$84,807</b>    | <b>\$14,658</b>        | <b>\$47,173</b>    | <b>\$16,019</b>    | <b>\$1,236</b> | <b>\$0</b>            | <b>\$163,893</b> |

**Insurance 101-242****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 101-242**  
**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 101-242**

**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:6 101-242 Insurance

| Description                          |   | Amount           | General<br>Admin | General<br>Liability | Vehicle<br>Insurance | Law<br>Enforcement<br>Coverage | Public<br>Officials<br>Liability | County<br>Complex<br>Property | Annex<br>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 | 558,432          | 0                | 34,321               | 96,428               | 224,194                        | 122,209                          | 26,818                        | 2,345             | 14,976          |
| 713-030 Misc Insurance               | P | 2,842            | 0                | 0                    | 0                    | 0                              | 0                                | 0                             | 0                 | 0               |
| Subtotal - Services & Supplies       |   | 561,274          | 0                | 34,321               | 96,428               | 224,194                        | 122,209                          | 26,818                        | 2,345             | 14,976          |
| <b>Department Cost Total</b>         |   | 561,274          | 0                | 34,321               | 96,428               | 224,194                        | 122,209                          | 26,818                        | 2,345             | 14,976          |
| Adjustments to Cost                  |   |                  |                  |                      |                      |                                |                                  |                               |                   |                 |
| Subtotal - Adjustments               |   | 0                | 0                | 0                    | 0                    | 0                              | 0                                | 0                             | 0                 | 0               |
| <b>Total Costs After Adjustments</b> |   | 561,274          | 0                | 34,321               | 96,428               | 224,194                        | 122,209                          | 26,818                        | 2,345             | 14,976          |
| General Admin Distribution           |   |                  | 0                | 0                    | 0                    | 0                              | 0                                | 0                             | 0                 | 0               |
| <b>Grand Total</b>                   |   | <b>\$561,274</b> |                  | <b>\$34,321</b>      | <b>\$96,428</b>      | <b>\$224,194</b>               | <b>\$122,209</b>                 | <b>\$26,818</b>               | <b>\$2,345</b>    | <b>\$14,976</b> |

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**A. Department Costs**

Dept:6 101-242 Insurance

| Description                          |   | Amount           | Health<br>Building<br>Property | Storage<br>Building | Historic<br>Courthouse<br>Property | Miscellaneous<br>Buildings | Additional<br>Insurance |
|--------------------------------------|---|------------------|--------------------------------|---------------------|------------------------------------|----------------------------|-------------------------|
| Personnel Costs                      |   |                  |                                |                     |                                    |                            |                         |
| Salaries                             | S | 0                | 0                              | 0                   | 0                                  | 0                          | 0                       |
| Salary % Split                       |   |                  | .00%                           | .00%                | .00%                               | .00%                       | .00%                    |
| Benefits                             | S | 0                | 0                              | 0                   | 0                                  | 0                          | 0                       |
| Subtotal - Personnel Costs           |   | 0                | 0                              | 0                   | 0                                  | 0                          | 0                       |
| Services & Supplies Cost             |   |                  |                                |                     |                                    |                            |                         |
| 713.000 Insurance Premiums           | P | 558,432          | 8,740                          | 778                 | 3,340                              | 24,284                     | 0                       |
| 713-030 Misc Insurance               | P | 2,842            | 0                              | 0                   | 0                                  | 0                          | 2,842                   |
| Subtotal - Services & Supplies       |   | 561,274          | 8,740                          | 778                 | 3,340                              | 24,284                     | 2,842                   |
| <b>Department Cost Total</b>         |   | 561,274          | 8,740                          | 778                 | 3,340                              | 24,284                     | 2,842                   |
| Adjustments to Cost                  |   |                  |                                |                     |                                    |                            |                         |
| Subtotal - Adjustments               |   | 0                | 0                              | 0                   | 0                                  | 0                          | 0                       |
| <b>Total Costs After Adjustments</b> |   | 561,274          | 8,740                          | 778                 | 3,340                              | 24,284                     | 2,842                   |
| General Admin Distribution           |   |                  | 0                              | 0                   | 0                                  | 0                          | 0                       |
| <b>Grand Total</b>                   |   | <b>\$561,274</b> | <b>\$8,740</b>                 | <b>\$778</b>        | <b>\$3,340</b>                     | <b>\$24,284</b>            | <b>\$2,842</b>          |

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**B. Incoming Costs - (Default Spread Expense%)**

Dept:6 101-242 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 General Accounting                    | \$3,432        | \$311            | \$229             | \$643             | \$1,495                  | \$815                      | \$179                   | \$16           | \$100           | \$58                     |
| 3 Accounts Payable                      | 41             | 4                | 3                 | 8                 | 18                       | 10                         | 2                       | 0              | 1               | 1                        |
| Subtotal - 101-191 Accounting           | 3,473          | 315              | 232               | 651               | 1,513                    | 825                        | 181                     | 16             | 101             | 59                       |
| 5 Accounting Serv                       | 1,165          | 51               | 74                | 209               | 486                      | 265                        | 58                      | 5              | 32              | 19                       |
| 5 Corporation Council                   | 126            | 5                | 8                 | 22                | 52                       | 28                         | 6                       | 1              | 3               | 2                        |
| 5 Cost Allocation                       | 3,130          | 194              | 203               | 571               | 1,328                    | 724                        | 159                     | 14             | 89              | 52                       |
| Subtotal - 101-239 Professional Service | 4,420          | 250              | 286               | 802               | 1,866                    | 1,017                      | 223                     | 20             | 125             | 73                       |
| 6 General Liability                     | 0              | 289              | 18                | 50                | 115                      | 63                         | 14                      | 1              | 8               | 4                        |
| Subtotal - 101-242 Insurance            | 0              | 289              | 18                | 50                | 115                      | 63                         | 14                      | 1              | 8               | 4                        |
| 7 Cash Accounting                       | 0              | 2,958            | 181               | 508               | 1,182                    | 644                        | 141                     | 12             | 79              | 46                       |
| 7 Accounts Payable                      | 0              | 10               | 1                 | 2                 | 4                        | 2                          | 0                       | 0              | 0               | 0                        |
| Subtotal - 101-253 Treasurer            | 0              | 2,968            | 182               | 510               | 1,186                    | 646                        | 142                     | 12             | 79              | 46                       |
| <b>Total Incoming</b>                   | <b>7,893</b>   | <b>3,822</b>     | <b>716</b>        | <b>2,013</b>      | <b>4,680</b>             | <b>2,551</b>               | <b>560</b>              | <b>49</b>      | <b>313</b>      | <b>182</b>               |
| <b>C. Total Allocated</b>               |                | <b>\$572,989</b> | <b>\$35,037</b>   | <b>\$98,441</b>   | <b>\$228,873</b>         | <b>\$124,760</b>           | <b>\$27,378</b>         | <b>\$2,393</b> | <b>\$15,289</b> | <b>\$8,922</b>           |
|   |                |                  | 6.11%             | 17.18%            | 39.94%                   | 21.77%                     | 4.78%                   | 0.42%          | 2.67%           | 1.56%                    |

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**B. Incoming Costs - (Default Spread Expense%)**

Dept:6 101-242 Insurance

| Department                              | First Incoming   | Second Incoming | Storage Building | Historic Courthouse Property | Miscellaneous Buildings | Additional Insurance |
|---|------------------|-----------------|------------------|------------------------------|-------------------------|----------------------|
| 3 General Accounting                    | \$3,432          | \$311           | \$5              | \$22                         | \$162                   | \$19                 |
| 3 Accounts Payable                      | 41               | 4               | 0                | 0                            | 2                       | 0                    |
| Subtotal - 101-191 Accounting           | 3,473            | 315             | 5                | 23                           | 164                     | 19                   |
| 5 Accounting Serv                       | 1,165            | 51              | 2                | 7                            | 53                      | 6                    |
| 5 Corporation Council                   | 126              | 5               | 0                | 1                            | 6                       | 1                    |
| 5 Cost Allocation                       | 3,130            | 194             | 5                | 20                           | 144                     | 17                   |
| Subtotal - 101-239 Professional Service | 4,420            | 250             | 6                | 28                           | 202                     | 24                   |
| 6 General Liability                     | 0                | 289             | 0                | 2                            | 12                      | 1                    |
| Subtotal - 101-242 Insurance            | 0                | 289             | 0                | 2                            | 12                      | 1                    |
| 7 Cash Accounting                       | 0                | 2,958           | 4                | 18                           | 128                     | 15                   |
| 7 Accounts Payable                      | 0                | 10              | 0                | 0                            | 0                       | 0                    |
| Subtotal - 101-253 Treasurer            | 0                | 2,968           | 4                | 18                           | 128                     | 15                   |
| <b>Total Incoming</b>                   | <b>7,893</b>     | <b>3,822</b>    | <b>16</b>        | <b>70</b>                    | <b>507</b>              | <b>59</b>            |
| <b>C. Total Allocated</b>               |                  |                 |                  |                              |                         |                      |
|   | <b>\$572,989</b> | <b>\$794</b>    | <b>\$3,409</b>   | <b>\$24,791</b>              | <b>\$2,902</b>          |                      |
|   |                  | 0.14%           | 0.59%            | 4.33%                        | 0.51%                   |                      |

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**General Liability Allocations**

**Dept:6 101-242 Insurance**

| Department                                | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total  |
|---|------------|--------------------|------------------|---------------|-----------------------|-------------------|--------|
| 2 101-172 Administration                  | 294,739    | 0.44%              | \$152            | \$0           | \$152                 | \$0               | \$152  |
| 3 101-191 Accounting                      | 407,188    | 0.60%              | 209              | 0             | 209                   | 0                 | 209    |
| 4 101-228 Info Tech                       | 338,193    | 0.50%              | 174              | 0             | 174                   | 0                 | 174    |
| 5 101-239 Professional Services           | 148,240    | 0.22%              | 76               | 0             | 76                    | 0                 | 76     |
| 6 101-242 Insurance                       | 561,274    | 0.83%              | 289              | 0             | 289                   | 0                 | 289    |
| 7 101-253 Treasurer                       | 372,268    | 0.55%              | 191              | 0             | 191                   | 1                 | 193    |
| 8 101-267 Utilities (Building Ops)        | 388,070    | 0.57%              | 199              | 0             | 199                   | 1                 | 201    |
| 9 101-265 Building & Grounds              | 898,818    | 1.33%              | 462              | 0             | 462                   | 3                 | 465    |
| 10 101-101 Board of Commissioners         | 298,737    | 0.44%              | 154              | 0             | 154                   | 1                 | 155    |
| 11 101-215 Clerk                          | 557,431    | 0.82%              | 287              | 0             | 287                   | 2                 | 289    |
| 13 101-237 LDC Development                | 10,000     | 0.01%              | 5                | 0             | 5                     | 0                 | 5      |
| 14 101-241 Memberships & Dues             | 14,269     | 0.02%              | 7                | 0             | 7                     | 0                 | 7      |
| 15 101-257 Equalization                   | 226,807    | 0.34%              | 117              | 0             | 117                   | 1                 | 117    |
| 16 101-262 Elections                      | 24,075     | 0.04%              | 12               | 0             | 12                    | 0                 | 12     |
| 17 101-283 Circuit Court                  | 1,319,903  | 1.95%              | 679              | 0             | 679                   | 5                 | 683    |
| 18 101-286 District Court                 | 1,517,060  | 2.24%              | 780              | 0             | 780                   | 5                 | 785    |
| 20 101-297 Jury Board                     | 7,388      | 0.01%              | 4                | 0             | 4                     | 0                 | 4      |
| 21 101-299 Indigent Counsel               | 106,808    | 0.16%              | 55               | 0             | 55                    | 0                 | 55     |
| 22 101-295 Adult Probation                | 3,698      | 0.01%              | 2                | 0             | 2                     | 0                 | 2      |
| 23 101-296 Prosecuting Attorney           | 1,226,701  | 1.81%              | 631              | 0             | 631                   | 4                 | 635    |
| 25 101-301 Sheriff Administration         | 3,079,072  | 4.55%              | 1,583            | 0             | 1,583                 | 11                | 1,594  |
| 26 101-320 Crime Justice Training         | 5,748      | 0.01%              | 3                | 0             | 3                     | 0                 | 3      |
| 27 101-351 Jail                           | 2,975,326  | 4.39%              | 1,530            | 0             | 1,530                 | 11                | 1,540  |
| 28 101-442 Drain Commissioner             | 218,583    | 0.32%              | 112              | 0             | 112                   | 1                 | 113    |
| 29 101-445 Drain-at-large                 | 587,260    | 0.87%              | 302              | 0             | 302                   | 2                 | 304    |
| 30 101-648 Medical Examiner               | 72,000     | 0.11%              | 37               | 0             | 37                    | 0                 | 37     |
| 31 101-710 MSU Extension                  | 140,824    | 0.21%              | 72               | 0             | 72                    | 0                 | 73     |
| 32 101-711 Register of Deeds              | 262,127    | 0.39%              | 135              | 0             | 135                   | 1                 | 136    |
| 33 101-990-999-201 Co Bridge Fund         | 272,496    | 0.40%              | 140              | 0             | 140                   | 1                 | 141    |
| 34 102 Budget Stabilization               | 17,829     | 0.03%              | 9                | 0             | 9                     | 0                 | 9      |
| 35 146 Local Reserve Fund                 | 7,565      | 0.01%              | 4                | 0             | 4                     | 0                 | 4      |
| 36 149 Rental Property                    | 11,073     | 0.02%              | 6                | 0             | 6                     | 0                 | 6      |
| 38 207/208 Parks & Rec                    | 125,046    | 0.18%              | 64               | 0             | 64                    | 0                 | 65     |
| 39 214 Polly Ann Trail                    | 9,057      | 0.01%              | 5                | 0             | 5                     | 0                 | 5      |
| 40 215 Friend of the Court                | 1,326,261  | 1.96%              | 682              | 0             | 682                   | 5                 | 686    |
| 42 216 Marriage Counseling                | 1          | 0.00%              | 0                | 0             | 0                     | 0                 | 0      |
| 43 221 Health Department                  | 3,635,405  | 5.37%              | 1,869            | 0             | 1,869                 | 13                | 1,882  |
| 44 222 Comm. Mental Health                | 22,584,456 | 33.36%             | 11,610           | 0             | 11,610                | 80                | 11,690 |
| 45 223 Personal Care-Aide / Senior Activi | 1,217,413  | 1.80%              | 626              | 0             | 626                   | 4                 | 630    |
| 46 225 Animal Control                     | 324,380    | 0.48%              | 167              | 0             | 167                   | 1                 | 168    |
| 48 232 Specialty Courts                   | 56,581     | 0.08%              | 29               | 0             | 29                    | 0                 | 29     |
| 49 245 Remonumentation Grant              | 51,503     | 0.08%              | 26               | 0             | 26                    | 0                 | 27     |

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**General Liability Allocations**

**Dept:6 101-242 Insurance**

| Department                            | Units     | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|---------------------------------------|-----------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 50 256 ROD Automation                 | 48,496    | 0.07%              | \$25             | \$0           | \$25                  | \$0               | \$25  |
| 51 258 Disaster / Emerg Mngmt Fund    | 238,146   | 0.35%              | 122              | 0             | 122                   | 1                 | 123   |
| 52 260 Indigent Defense               | 368,955   | 0.54%              | 190              | 0             | 190                   | 1                 | 191   |
| 53 261 911 Fund                       | 1,861,682 | 2.75%              | 957              | 0             | 957                   | 7                 | 964   |
| 54 262-296 Forfeiture - Prosecutor    | 1,081     | 0.00%              | 1                | 0             | 1                     | 0                 | 1     |
| 57 262-301 Forfeiture - Sheriff       | 41,819    | 0.06%              | 21               | 0             | 21                    | 0                 | 22    |
| 59 263 Concealed Pistol Licensing     | 55,362    | 0.08%              | 28               | 0             | 28                    | 0                 | 29    |
| 60 265-309 Anti-Drug (TNU) Coord      | 37,665    | 0.06%              | 19               | 0             | 19                    | 0                 | 19    |
| 61 265-321 Anti-Drug (TNU) Operations | 67,340    | 0.10%              | 35               | 0             | 35                    | 0                 | 35    |
| 62 269 Law Library                    | 10,093    | 0.01%              | 5                | 0             | 5                     | 0                 | 5     |
| 63 272 Community Corrections          | 320,142   | 0.47%              | 165              | 0             | 165                   | 1                 | 166   |
| 65 274 Community Development          | 959       | 0.00%              | 0                | 0             | 0                     | 0                 | 0     |
| 66 275-298 Victim's Rights            | 1,762     | 0.00%              | 1                | 0             | 1                     | 0                 | 1     |
| 71 275-323 SERT                       | 4,283     | 0.01%              | 2                | 0             | 2                     | 0                 | 2     |
| 72 275-330 Liquor Law Enforce         | 4,963     | 0.01%              | 3                | 0             | 3                     | 0                 | 3     |
| 73 275-331 Marine Law Enforce         | 11,468    | 0.02%              | 6                | 0             | 6                     | 0                 | 6     |
| 74 275-333 K-9 Unit                   | 1,606     | 0.00%              | 1                | 0             | 1                     | 0                 | 1     |
| 75 275-335 Dive Team                  | 9,114     | 0.01%              | 5                | 0             | 5                     | 0                 | 5     |
| 76 275-351 Jail/Feeding Prisoners     | 5,969     | 0.01%              | 3                | 0             | 3                     | 0                 | 3     |
| 77 275-362 Training                   | 16,722    | 0.02%              | 9                | 0             | 9                     | 0                 | 9     |
| 78 276 Senior Millage                 | 6,420     | 0.01%              | 3                | 0             | 3                     | 0                 | 3     |
| 79 277 Police Svc Contracts           | 1,922,622 | 2.84%              | 988              | 0             | 988                   | 7                 | 995   |
| 82 278-307 Motorcycle Safety          | 6,401     | 0.01%              | 3                | 0             | 3                     | 0                 | 3     |
| 83 278-309 Anti-Drug (RAD/TNU) Coord  | 14,118    | 0.02%              | 7                | 0             | 7                     | 0                 | 7     |
| 84 278-313 Seatbelt Enforce Grant     | 14,420    | 0.02%              | 7                | 0             | 7                     | 0                 | 7     |
| 85 278-315 Traffic / Safety Rd Ptrl   | 89,803    | 0.13%              | 46               | 0             | 46                    | 0                 | 46    |
| 86 278-351 Jail / Corrections         | 143,592   | 0.21%              | 74               | 0             | 74                    | 1                 | 74    |
| 87 281 American Rescue Plan           | 700,380   | 1.03%              | 360              | 0             | 360                   | 2                 | 363   |
| 88 282 CARES Act                      | 99,685    | 0.15%              | 51               | 0             | 51                    | 0                 | 52    |
| 90 292 Child Care                     | 1,002,219 | 1.48%              | 515              | 0             | 515                   | 4                 | 519   |
| 91 293 Veterans Relief                | 439,431   | 0.65%              | 226              | 0             | 226                   | 2                 | 227   |
| 93 296 Soil & Sed Special Projects    | 50,592    | 0.07%              | 26               | 0             | 26                    | 0                 | 26    |
| 94 298-634 Community Collaborative    | 13,928    | 0.02%              | 7                | 0             | 7                     | 0                 | 7     |
| 95 298-673 Senior Coalition           | 3,589     | 0.01%              | 2                | 0             | 2                     | 0                 | 2     |
| 96 298-632 Suicide Prev Program       | 5,201     | 0.01%              | 3                | 0             | 3                     | 0                 | 3     |
| 97 299 Lapeer Comm Collaborat         | 18,500    | 0.03%              | 10               | 0             | 10                    | 0                 | 10    |
| 100 470 Old Courthouse Restoration    | 706       | 0.00%              | 0                | 0             | 0                     | 0                 | 0     |
| 101 471 - 489 Drain Construct Funds   | 4,342,233 | 6.41%              | 2,232            | 0             | 2,232                 | 15                | 2,248 |
| 102 482 911 Construction              | 127,526   | 0.19%              | 66               | 0             | 66                    | 0                 | 66    |
| 104 532 Foreclosure                   | 205,574   | 0.30%              | 106              | 0             | 106                   | 1                 | 106   |
| 108 631 Bldg & Grnds - Equipment      | 936,199   | 1.38%              | 481              | 0             | 481                   | 3                 | 485   |
| 110 649 CMH Equipment                 | 68,452    | 0.10%              | 35               | 0             | 35                    | 0                 | 35    |

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**General Liability Allocations**

**Dept:6 101-242 Insurance**

| Department                     | Units      | Allocation<br>Percent | First<br>Allocation | Direct Billed | Department<br>Allocation | Second<br>Allocation | Total           |
|--------------------------------|------------|-----------------------|---------------------|---------------|--------------------------|----------------------|-----------------|
| 111 676 Unemployment Insurance | 21,557     | 0.03%                 | \$11                | \$0           | \$11                     | \$0                  | \$11            |
| 112 677 Worker's Comp Fund     | 120,912    | 0.18%                 | 62                  | 0             | 62                       | 0                    | 63              |
| 113 678 Health Insurance       | 4,829,433  | 7.13%                 | 2,483               | 0             | 2,483                    | 17                   | 2,500           |
| 114 731 Retirement System      | 2,562,109  | 3.78%                 | 1,317               | 0             | 1,317                    | 9                    | 1,326           |
| 115 736 Public Emp Health Care | 119,399    | 0.18%                 | 61                  | 0             | 61                       | 0                    | 62              |
| 117 801 Drain Fund             | 1,027,845  | 1.52%                 | 528                 | 0             | 528                      | 4                    | 532             |
| <b>Subtotal</b>                | 67,702,146 | 100.00%               | 34,804              | 0             | 34,804                   | 234                  | 35,037          |
| Direct Bills                   |            |                       |                     |               | 0                        |                      | 0               |
| <b>Total</b>                   |            |                       |                     |               | <b>\$34,804</b>          |                      | <b>\$35,037</b> |

Basis Units: Dollars of expenditures  
Source: Financials



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**Vehicle Insurance Allocations**

**Dept:6 101-242 Insurance**

| Department                        | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------------------------|------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 9 101-265 Building & Grounds      | 6          | 5.94%              | \$5,809          | \$0           | \$5,809               | \$39              | \$5,848         |
| 19 101-294 Probate Court          | 5          | 4.95%              | 4,841            | 0             | 4,841                 | 33                | 4,873           |
| 23 101-296 Prosecuting Attorney   | 1          | 0.99%              | 968              | 0             | 968                   | 7                 | 975             |
| 25 101-301 Sheriff Administration | 44         | 43.56%             | 42,599           | 0             | 42,599                | 286               | 42,885          |
| 28 101-442 Drain Commissioner     | 1          | 0.99%              | 968              | 0             | 968                   | 7                 | 975             |
| 31 101-710 MSU Extension          | 1          | 0.99%              | 968              | 0             | 968                   | 7                 | 975             |
| 38 207/208 Parks & Rec            | 1          | 0.99%              | 968              | 0             | 968                   | 7                 | 975             |
| 40 215 Friend of the Court        | 3          | 2.97%              | 2,904            | 0             | 2,904                 | 20                | 2,924           |
| 44 222 Comm. Mental Health        | 27         | 26.73%             | 26,140           | 0             | 26,140                | 176               | 26,316          |
| 46 225 Animal Control             | 4          | 3.96%              | 3,873            | 0             | 3,873                 | 26                | 3,899           |
| 78 276 Senior Millage             | 6          | 5.94%              | 5,809            | 0             | 5,809                 | 39                | 5,848           |
| 91 293 Veterans Relief            | 2          | 1.98%              | 1,936            | 0             | 1,936                 | 13                | 1,949           |
| <b>Subtotal</b>                   | <b>101</b> | <b>100.00%</b>     | <b>97,784</b>    | <b>0</b>      | <b>97,784</b>         | <b>657</b>        | <b>98,441</b>   |
| Direct Bills                      |            |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                      |            |                    |                  |               | <b>\$97,784</b>       |                   | <b>\$98,441</b> |

Basis Units: Number of vehicles  
Source: Vehicle Listing

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**Law Enforcement Coverage Allocations**

Dept:6 101-242 Insurance

| Department                           | Units     | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|--------------------------------------|-----------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 25 101-301 Sheriff Administration    | 1,848,573 | 37.70%             | \$85,708         | \$0           | \$85,708              | \$576             | \$86,284         |
| 27 101-351 Jail                      | 1,693,285 | 34.53%             | 78,508           | 0             | 78,508                | 527               | 79,035           |
| 73 275-331 Marine Law Enforce        | 2,930     | 0.06%              | 136              | 0             | 136                   | 1                 | 137              |
| 79 277 Police Svc Contracts          | 1,210,025 | 24.68%             | 56,102           | 0             | 56,102                | 377               | 56,479           |
| 83 278-309 Anti-Drug (RAD/TNU) Coord | 11,154    | 0.23%              | 517              | 0             | 517                   | 3                 | 521              |
| 84 278-313 Seatbelt Enforce Grant    | 11,268    | 0.23%              | 522              | 0             | 522                   | 4                 | 526              |
| 85 278-315 Traffic / Safety Rd Ptrl  | 58,787    | 1.20%              | 2,726            | 0             | 2,726                 | 18                | 2,744            |
| 86 278-351 Jail / Corrections        | 67,453    | 1.38%              | 3,127            | 0             | 3,127                 | 21                | 3,148            |
| <b>Subtotal</b>                      | 4,903,475 | 100.00%            | 227,347          | 0             | 227,347               | 1,527             | 228,873          |
| Direct Bills                         |           |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                         |           |                    |                  |               | <b>\$227,347</b>      |                   | <b>\$228,873</b> |

Basis Units: Dollar values of wages by programs covered

Source: Financials

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**Public Officials Liability Allocations**

**Dept:6 101-242 Insurance**

| Department                                | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total  |
|---|--------|--------------------|------------------|---------------|-----------------------|-------------------|--------|
| 2 101-172 Administration                  | 2.44   | 0.58%              | \$715            | \$0           | \$715                 | \$0               | \$715  |
| 3 101-191 Accounting                      | 4.69   | 1.11%              | 1,374            | 0             | 1,374                 | 0                 | 1,374  |
| 7 101-253 Treasurer                       | 5.38   | 1.27%              | 1,576            | 0             | 1,576                 | 11                | 1,587  |
| 9 101-265 Building & Grounds              | 6.86   | 1.62%              | 2,009            | 0             | 2,009                 | 14                | 2,023  |
| 10 101-101 Board of Commissioners         | 7.00   | 1.65%              | 2,050            | 0             | 2,050                 | 14                | 2,064  |
| 11 101-215 Clerk                          | 8.52   | 2.01%              | 2,496            | 0             | 2,496                 | 17                | 2,513  |
| 15 101-257 Equalization                   | 1.00   | 0.24%              | 293              | 0             | 293                   | 2                 | 295    |
| 17 101-283 Circuit Court                  | 14.94  | 3.53%              | 4,376            | 0             | 4,376                 | 30                | 4,406  |
| 18 101-286 District Court                 | 19.02  | 4.50%              | 5,571            | 0             | 5,571                 | 38                | 5,609  |
| 23 101-296 Prosecuting Attorney           | 15.22  | 3.60%              | 4,458            | 0             | 4,458                 | 30                | 4,489  |
| 25 101-301 Sheriff Administration         | 31.99  | 7.56%              | 9,370            | 0             | 9,370                 | 64                | 9,434  |
| 27 101-351 Jail                           | 30.96  | 7.32%              | 9,069            | 0             | 9,069                 | 62                | 9,130  |
| 28 101-442 Drain Commissioner             | 3.07   | 0.73%              | 899              | 0             | 899                   | 6                 | 905    |
| 31 101-710 MSU Extension                  | 1.00   | 0.24%              | 293              | 0             | 293                   | 2                 | 295    |
| 32 101-711 Register of Deeds              | 4.00   | 0.95%              | 1,172            | 0             | 1,172                 | 8                 | 1,180  |
| 38 207/208 Parks & Rec                    | 2.32   | 0.55%              | 680              | 0             | 680                   | 5                 | 684    |
| 40 215 Friend of the Court                | 16.01  | 3.78%              | 4,689            | 0             | 4,689                 | 32                | 4,722  |
| 43 221 Health Department                  | 46.54  | 11.00%             | 13,632           | 0             | 13,632                | 93                | 13,725 |
| 44 222 Comm. Mental Health                | 120.29 | 28.43%             | 35,234           | 0             | 35,234                | 241               | 35,475 |
| 45 223 Personal Care-Aide / Senior Activi | 18.79  | 4.44%              | 5,504            | 0             | 5,504                 | 38                | 5,541  |
| 46 225 Animal Control                     | 4.00   | 0.95%              | 1,172            | 0             | 1,172                 | 8                 | 1,180  |
| 48 232 Specialty Courts                   | 0.52   | 0.12%              | 152              | 0             | 152                   | 1                 | 153    |
| 49 245 Remonumentation Grant              | 0.23   | 0.05%              | 67               | 0             | 67                    | 0                 | 68     |
| 51 258 Disaster / Emerg Mngmt Fund        | 1.42   | 0.34%              | 416              | 0             | 416                   | 3                 | 419    |
| 53 261 911 Fund                           | 19.10  | 4.51%              | 5,595            | 0             | 5,595                 | 38                | 5,633  |
| 59 263 Concealed Pistol Licensing         | 1.10   | 0.26%              | 322              | 0             | 322                   | 2                 | 324    |
| 63 272 Community Corrections              | 2.00   | 0.47%              | 586              | 0             | 586                   | 4                 | 590    |
| 64 273 Juvenile Grant Fund                | 0.13   | 0.03%              | 38               | 0             | 38                    | 0                 | 38     |
| 73 275-331 Marine Law Enforce             | 0.15   | 0.04%              | 44               | 0             | 44                    | 0                 | 44     |
| 79 277 Police Svc Contracts               | 20.00  | 4.73%              | 5,858            | 0             | 5,858                 | 40                | 5,898  |
| 85 278-315 Traffic / Safety Rd Ptrl       | 1.00   | 0.24%              | 293              | 0             | 293                   | 2                 | 295    |
| 86 278-351 Jail / Corrections             | 1.00   | 0.24%              | 293              | 0             | 293                   | 2                 | 295    |
| 90 292 Child Care                         | 5.86   | 1.39%              | 1,716            | 0             | 1,716                 | 12                | 1,728  |
| 91 293 Veterans Relief                    | 4.00   | 0.95%              | 1,172            | 0             | 1,172                 | 8                 | 1,180  |
| 94 298-634 Community Collaborative        | 0.54   | 0.13%              | 158              | 0             | 158                   | 1                 | 159    |
| 104 532 Foreclosure                       | 2.00   | 0.47%              | 586              | 0             | 586                   | 4                 | 590    |

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**Public Officials Liability Allocations**

**Dept:6 101-242 Insurance**

| Department      | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| <b>Subtotal</b> | 423.09 | 100.00%            | 123,927          | 0             | 123,927               | 832               | 124,760          |
| Direct Bills    |        |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>    |        |                    |                  |               | <b>\$123,927</b>      |                   | <b>\$124,760</b> |

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

**Lapeer County, Michigan**  
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**County Complex Property Allocations**

**Dept:6 101-242 Insurance**

| Department                        | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 2 101-172 Administration          | 1,104         | 1.93%              | \$524            | \$0           | \$524                 | \$0               | \$524           |
| 3 101-191 Accounting              | 1,161         | 2.03%              | 551              | 0             | 551                   | 0                 | 551             |
| 4 101-228 Info Tech               | 426           | 0.74%              | 202              | 0             | 202                   | 0                 | 202             |
| 7 101-253 Treasurer               | 2,173         | 3.79%              | 1,031            | 0             | 1,031                 | 7                 | 1,038           |
| 9 101-265 Building & Grounds      | 700           | 1.22%              | 332              | 0             | 332                   | 2                 | 335             |
| 10 101-101 Board of Commissioners | 2,317         | 4.04%              | 1,099            | 0             | 1,099                 | 8                 | 1,107           |
| 11 101-215 Clerk                  | 4,092         | 7.14%              | 1,942            | 0             | 1,942                 | 14                | 1,955           |
| 15 101-257 Equalization           | 1,345         | 2.35%              | 638              | 0             | 638                   | 4                 | 643             |
| 17 101-283 Circuit Court          | 13,240        | 23.10%             | 6,283            | 0             | 6,283                 | 44                | 6,327           |
| 18 101-286 District Court         | 8,395         | 14.65%             | 3,984            | 0             | 3,984                 | 28                | 4,012           |
| 22 101-295 Adult Probation        | 1,689         | 2.95%              | 801              | 0             | 801                   | 6                 | 807             |
| 23 101-296 Prosecuting Attorney   | 4,435         | 7.74%              | 2,105            | 0             | 2,105                 | 15                | 2,119           |
| 27 101-351 Jail                   | 5,284         | 9.22%              | 2,507            | 0             | 2,507                 | 18                | 2,525           |
| 28 101-442 Drain Commissioner     | 1,262         | 2.20%              | 599              | 0             | 599                   | 4                 | 603             |
| 40 215 Friend of the Court        | 6,145         | 10.72%             | 2,916            | 0             | 2,916                 | 21                | 2,937           |
| 63 272 Community Corrections      | 750           | 1.31%              | 356              | 0             | 356                   | 3                 | 358             |
| 90 292 Child Care                 | 510           | 0.89%              | 242              | 0             | 242                   | 2                 | 244             |
| 121 All Other                     | 2,282         | 3.98%              | 1,083            | 0             | 1,083                 | 8                 | 1,090           |
| <b>Subtotal</b>                   | <b>57,310</b> | <b>100.00%</b>     | <b>27,195</b>    | <b>0</b>      | <b>27,195</b>         | <b>183</b>        | <b>27,378</b>   |
| Direct Bills                      |               |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                      |               |                    |                  |               | <b>\$27,195</b>       |                   | <b>\$27,378</b> |

Basis Units: Assigned Square Footage by Department

Source: Buildings & Grounds Department

**Lapeer County, Michigan**  
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**Annex Property Allocations**

**Dept:6 101-242 Insurance**

| Department                                 | Units        | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total          |
|--|--------------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 32 101-711 Register of Deeds               | 2,532        | 43.30%             | \$1,029          | \$0           | \$1,029               | \$7               | \$1,036        |
| 45 223 Personal Care-Aide / Senior Activit | 1,560        | 26.68%             | 634              | 0             | 634                   | 4                 | 638            |
| 91 293 Veterans Relief                     | 1,179        | 20.16%             | 479              | 0             | 479                   | 3                 | 483            |
| 121 All Other                              | 577          | 9.87%              | 235              | 0             | 235                   | 2                 | 236            |
| <b>Subtotal</b>                            | <b>5,848</b> | <b>100.00%</b>     | <b>2,378</b>     | <b>0</b>      | <b>2,378</b>          | <b>16</b>         | <b>2,393</b>   |
| Direct Bills                               |              |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>                               |              |                    |                  |               | <b>\$2,378</b>        |                   | <b>\$2,393</b> |

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

**Lapeer County, Michigan**  
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**Jail Property Allocations**

**Dept:6 101-242 Insurance**

| Department                        | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 25 101-301 Sheriff Administration | 7,000  | 17.54%             | \$2,664          | \$0           | \$2,664               | \$18              | \$2,682         |
| 27 101-351 Jail                   | 32,900 | 82.46%             | 12,523           | 0             | 12,523                | 84                | 12,607          |
| <b>Subtotal</b>                   | 39,900 | 100.00%            | 15,187           | 0             | 15,187                | 102               | 15,289          |
| Direct Bills                      |        |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                      |        |                    |                  |               | <b>\$15,187</b>       |                   | <b>\$15,289</b> |

Basis Units: Assigned Square Footage by Department

Source: Buildings & Grounds Department

**Lapeer County, Michigan**  
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**Health Building Property Allocations**

**Dept:6 101-242 Insurance**

| Department                   | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total          |
|------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 9 101-265 Building & Grounds | 2,916         | 12.06%             | \$1,069          | \$0           | \$1,069               | \$7               | \$1,076        |
| 31 101-710 MSU Extension     | 3,404         | 14.08%             | 1,248            | 0             | 1,248                 | 8                 | 1,256          |
| 43 221 Health Department     | 17,668        | 73.07%             | 6,476            | 0             | 6,476                 | 43                | 6,519          |
| 121 All Other                | 192           | 0.79%              | 70               | 0             | 70                    | 0                 | 71             |
| <b>Subtotal</b>              | <b>24,180</b> | <b>100.00%</b>     | <b>8,863</b>     | <b>0</b>      | <b>8,863</b>          | <b>60</b>         | <b>8,922</b>   |
| Direct Bills                 |               |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>                 |               |                    |                  |               | <b>\$8,863</b>        |                   | <b>\$8,922</b> |

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



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**Storage Building Allocations**

**Dept:6 101-242 Insurance**

| Department                        | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total        |
|-----------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|--------------|
| 10 101-101 Board of Commissioners | 224   | 11.58%             | \$91             | \$0           | \$91                  | \$1               | \$92         |
| 17 101-283 Circuit Court          | 243   | 12.56%             | 99               | 0             | 99                    | 1                 | 100          |
| 18 101-286 District Court         | 952   | 49.20%             | 388              | 0             | 388                   | 3                 | 391          |
| 23 101-296 Prosecuting Attorney   | 516   | 26.67%             | 210              | 0             | 210                   | 1                 | 212          |
| <b>Subtotal</b>                   | 1,935 | 100.00%            | 788              | 0             | 788                   | 5                 | 794          |
| Direct Bills                      |       |                    |                  |               | 0                     |                   | 0            |
| <b>Total</b>                      |       |                    |                  |               | <b>\$788</b>          |                   | <b>\$794</b> |

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

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**Historic Courthouse Property Allocations**

**Dept:6 101-242 Insurance**

| Department      | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total          |
|-----------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 121 All Other   | 6,990 | 100.00%            | \$3,387          | \$0           | \$3,387               | \$23              | \$3,409        |
| <b>Subtotal</b> | 6,990 | 100.00%            | 3,387            | 0             | 3,387                 | 23                | 3,409          |
| Direct Bills    |       |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>    |       |                    |                  |               | <b>\$3,387</b>        |                   | <b>\$3,409</b> |

Basis Units: Assigned Square Footage by Department

Source: Buildings & Grounds Department

**Lapeer County, Michigan**  
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**Miscellaneous Buildings Allocations**

**Dept:6 101-242 Insurance**

| Department                 | Units             | Allocation<br>Percent | First<br>Allocation | Direct Billed | Department<br>Allocation | Second<br>Allocation | Total           |
|----------------------------|-------------------|-----------------------|---------------------|---------------|--------------------------|----------------------|-----------------|
| 38 207/208 Parks & Rec     | 1,314,977         | 7.24%                 | \$1,782             | \$0           | \$1,782                  | \$12                 | \$1,794         |
| 44 222 Comm. Mental Health | 7,308,071         | 40.21%                | 9,902               | 0             | 9,902                    | 66                   | 9,969           |
| 46 225 Animal Control      | 312,892           | 1.72%                 | 424                 | 0             | 424                      | 3                    | 427             |
| 53 261 911 Fund            | 4,860,760         | 26.75%                | 6,586               | 0             | 6,586                    | 44                   | 6,631           |
| 120 FIA Space              | 3,612,057         | 19.87%                | 4,894               | 0             | 4,894                    | 33                   | 4,927           |
| 121 All Other              | 765,277           | 4.21%                 | 1,037               | 0             | 1,037                    | 7                    | 1,044           |
| <b>Subtotal</b>            | <b>18,174,034</b> | <b>100.00%</b>        | <b>24,626</b>       | <b>0</b>      | <b>24,626</b>            | <b>165</b>           | <b>24,791</b>   |
| Direct Bills               |                   |                       |                     |               | 0                        |                      | 0               |
| <b>Total</b>               |                   |                       |                     |               | <b>\$24,626</b>          |                      | <b>\$24,791</b> |

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

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**Additional Insurance Allocations**

**Dept:6 101-242 Insurance**

| Department                   | Units    | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total          |
|------------------------------|----------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 9 101-265 Building & Grounds | 2,313.43 | 100.00%            | \$2,882          | \$0           | \$2,882               | \$19              | \$2,902        |
| <b>Subtotal</b>              | 2,313.43 | 100.00%            | 2,882            | 0             | 2,882                 | 19                | 2,902          |
| Direct Bills                 |          |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>                 |          |                    |                  |               | <b>\$2,882</b>        |                   | <b>\$2,902</b> |
| Basis Units: \$ Costs        |          |                    |                  |               |                       |                   |                |
| Source: Invoices             |          |                    |                  |               |                       |                   |                |

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**Allocation Summary**

**Dept:6 101-242 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 |
|---|-------------------|-------------------|--------------------------|----------------------------|-------------------------|----------------|---------------|--------------------------|------------------|------------------------------|
| 2 101-172 Administration                  | \$152             | \$0               | \$0                      | \$715                      | \$524                   | \$0            | \$0           | \$0                      | \$0              | \$0                          |
| 3 101-191 Accounting                      | 209               | 0                 | 0                        | 1,374                      | 551                     | 0              | 0             | 0                        | 0                | 0                            |
| 4 101-228 Info Tech                       | 174               | 0                 | 0                        | 0                          | 202                     | 0              | 0             | 0                        | 0                | 0                            |
| 5 101-239 Professional Services           | 76                | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 6 101-242 Insurance                       | 289               | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 7 101-253 Treasurer                       | 193               | 0                 | 0                        | 1,587                      | 1,038                   | 0              | 0             | 0                        | 0                | 0                            |
| 8 101-267 Utilities (Building Ops)        | 201               | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 9 101-265 Building & Grounds              | 465               | 5,848             | 0                        | 2,023                      | 335                     | 0              | 0             | 1,076                    | 0                | 0                            |
| 10 101-101 Board of Commissioners         | 155               | 0                 | 0                        | 2,064                      | 1,107                   | 0              | 0             | 0                        | 92               | 0                            |
| 11 101-215 Clerk                          | 289               | 0                 | 0                        | 2,513                      | 1,955                   | 0              | 0             | 0                        | 0                | 0                            |
| 13 101-237 LDC Development                | 5                 | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 14 101-241 Memberships & Dues             | 7                 | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 15 101-257 Equalization                   | 117               | 0                 | 0                        | 295                        | 643                     | 0              | 0             | 0                        | 0                | 0                            |
| 16 101-262 Elections                      | 12                | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 17 101-283 Circuit Court                  | 683               | 0                 | 0                        | 4,406                      | 6,327                   | 0              | 0             | 0                        | 100              | 0                            |
| 18 101-286 District Court                 | 785               | 0                 | 0                        | 5,609                      | 4,012                   | 0              | 0             | 0                        | 391              | 0                            |
| 19 101-294 Probate Court                  | 0                 | 4,873             | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 20 101-297 Jury Board                     | 4                 | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 21 101-299 Indigent Counsel               | 55                | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 22 101-295 Adult Probation                | 2                 | 0                 | 0                        | 0                          | 807                     | 0              | 0             | 0                        | 0                | 0                            |
| 23 101-296 Prosecuting Attorney           | 635               | 975               | 0                        | 4,489                      | 2,119                   | 0              | 0             | 0                        | 212              | 0                            |
| 25 101-301 Sheriff Administration         | 1,594             | 42,885            | 86,284                   | 9,434                      | 0                       | 0              | 2,682         | 0                        | 0                | 0                            |
| 26 101-320 Crime Justice Training         | 3                 | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 27 101-351 Jail                           | 1,540             | 0                 | 79,035                   | 9,130                      | 2,525                   | 0              | 12,607        | 0                        | 0                | 0                            |
| 28 101-442 Drain Commissioner             | 113               | 975               | 0                        | 905                        | 603                     | 0              | 0             | 0                        | 0                | 0                            |
| 29 101-445 Drain-at-large                 | 304               | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 30 101-648 Medical Examiner               | 37                | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 31 101-710 MSU Extension                  | 73                | 975               | 0                        | 295                        | 0                       | 0              | 0             | 1,256                    | 0                | 0                            |
| 32 101-711 Register of Deeds              | 136               | 0                 | 0                        | 1,180                      | 0                       | 1,036          | 0             | 0                        | 0                | 0                            |
| 33 101-990-999-201 Co Bridge Fund         | 141               | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 34 102 Budget Stabilization               | 9                 | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 35 146 Local Reserve Fund                 | 4                 | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 36 149 Rental Property                    | 6                 | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 38 207/208 Parks & Rec                    | 65                | 975               | 0                        | 684                        | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 39 214 Polly Ann Trail                    | 5                 | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 40 215 Friend of the Court                | 686               | 2,924             | 0                        | 4,722                      | 2,937                   | 0              | 0             | 0                        | 0                | 0                            |
| 42 216 Marriage Counseling                | 0                 | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 43 221 Health Department                  | 1,882             | 0                 | 0                        | 13,725                     | 0                       | 0              | 0             | 6,519                    | 0                | 0                            |
| 44 222 Comm. Mental Health                | 11,690            | 26,316            | 0                        | 35,475                     | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 45 223 Personal Care-Aide / Senior Activi | 630               | 0                 | 0                        | 5,541                      | 0                       | 638            | 0             | 0                        | 0                | 0                            |
| 46 225 Animal Control                     | 168               | 3,899             | 0                        | 1,180                      | 0                       | 0              | 0             | 0                        | 0                | 0                            |

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**Allocation Summary**

**Dept:6 101-242 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 |
|---------------------------------------|-------------------|-------------------|--------------------------|----------------------------|-------------------------|----------------|---------------|--------------------------|------------------|------------------------------|
| 48 232 Specialty Courts               | \$29              | \$0               | \$0                      | \$153                      | \$0                     | \$0            | \$0           | \$0                      | \$0              | \$0                          |
| 49 245 Remonumentation Grant          | 27                | 0                 | 0                        | 68                         | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 50 256 ROD Automation                 | 25                | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 51 258 Disaster / Emerg Mngmt Fund    | 123               | 0                 | 0                        | 419                        | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 52 260 Indigent Defense               | 191               | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 53 261 911 Fund                       | 964               | 0                 | 0                        | 5,633                      | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 54 262-296 Forfeiture - Prosecutor    | 1                 | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 57 262-301 Forfeiture - Sheriff       | 22                | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 59 263 Concealed Pistol Licensing     | 29                | 0                 | 0                        | 324                        | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 60 265-309 Anti-Drug (TNU) Coord      | 19                | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 61 265-321 Anti-Drug (TNU) Operations | 35                | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 62 269 Law Library                    | 5                 | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 63 272 Community Corrections          | 166               | 0                 | 0                        | 590                        | 358                     | 0              | 0             | 0                        | 0                | 0                            |
| 64 273 Juvenile Grant Fund            | 0                 | 0                 | 0                        | 38                         | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 65 274 Community Development          | 0                 | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 66 275-298 Victim's Rights            | 1                 | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 71 275-323 SERT                       | 2                 | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 72 275-330 Liquor Law Enforce         | 3                 | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 73 275-331 Marine Law Enforce         | 6                 | 0                 | 137                      | 44                         | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 74 275-333 K-9 Unit                   | 1                 | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 75 275-335 Dive Team                  | 5                 | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 76 275-351 Jail/Feeding Prisoners     | 3                 | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 77 275-362 Training                   | 9                 | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 78 276 Senior Millage                 | 3                 | 5,848             | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 79 277 Police Svc Contracts           | 995               | 0                 | 56,479                   | 5,898                      | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 82 278-307 Motorcycle Safety          | 3                 | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 83 278-309 Anti-Drug (RAD/TNU) Coord  | 7                 | 0                 | 521                      | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 84 278-313 Seatbelt Enforce Grant     | 7                 | 0                 | 526                      | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 85 278-315 Traffic / Safety Rd Ptrl   | 46                | 0                 | 2,744                    | 295                        | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 86 278-351 Jail / Corrections         | 74                | 0                 | 3,148                    | 295                        | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 87 281 American Rescue Plan           | 363               | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 88 282 CARES Act                      | 52                | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 90 292 Child Care                     | 519               | 0                 | 0                        | 1,728                      | 244                     | 0              | 0             | 0                        | 0                | 0                            |
| 91 293 Veterans Relief                | 227               | 1,949             | 0                        | 1,180                      | 0                       | 483            | 0             | 0                        | 0                | 0                            |
| 93 296 Soil & Sed Special Projects    | 26                | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 94 298-634 Community Collaborative    | 7                 | 0                 | 0                        | 159                        | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 95 298-673 Senior Coalition           | 2                 | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 96 298-632 Suicide Prev Program       | 3                 | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 97 299 Lapeer Comm Collaborat         | 10                | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 100 470 Old Courthouse Restoration    | 0                 | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |
| 101 471 - 489 Drain Construct Funds   | 2,248             | 0                 | 0                        | 0                          | 0                       | 0              | 0             | 0                        | 0                | 0                            |

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**Allocation Summary**

Dept:6 101-242 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 |
|----------------------------------|-------------------|-------------------|--------------------------|----------------------------|-------------------------|----------------|-----------------|--------------------------|------------------|------------------------------|
| 102 482 911 Construction         | \$66              | \$0               | \$0                      | \$0                        | \$0                     | \$0            | \$0             | \$0                      | \$0              | \$0                          |
| 104 532 Foreclosure              | 106               | 0                 | 0                        | 590                        | 0                       | 0              | 0               | 0                        | 0                | 0                            |
| 108 631 Bldg & Grnds - Equipment | 485               | 0                 | 0                        | 0                          | 0                       | 0              | 0               | 0                        | 0                | 0                            |
| 110 649 CMH Equipment            | 35                | 0                 | 0                        | 0                          | 0                       | 0              | 0               | 0                        | 0                | 0                            |
| 111 676 Unemployment Insurance   | 11                | 0                 | 0                        | 0                          | 0                       | 0              | 0               | 0                        | 0                | 0                            |
| 112 677 Worker's Comp Fund       | 63                | 0                 | 0                        | 0                          | 0                       | 0              | 0               | 0                        | 0                | 0                            |
| 113 678 Health Insurance         | 2,500             | 0                 | 0                        | 0                          | 0                       | 0              | 0               | 0                        | 0                | 0                            |
| 114 731 Retirement System        | 1,326             | 0                 | 0                        | 0                          | 0                       | 0              | 0               | 0                        | 0                | 0                            |
| 115 736 Public Emp Health Care   | 62                | 0                 | 0                        | 0                          | 0                       | 0              | 0               | 0                        | 0                | 0                            |
| 117 801 Drain Fund               | 532               | 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                          | 1,090                   | 236            | 0               | 71                       | 0                | 3,409                        |
| <b>Total</b>                     | <b>\$35,037</b>   | <b>\$98,441</b>   | <b>\$228,873</b>         | <b>\$124,760</b>           | <b>\$27,378</b>         | <b>\$2,393</b> | <b>\$15,289</b> | <b>\$8,922</b>           | <b>\$794</b>     | <b>\$3,409</b>               |

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**Dept:6 101-242 Insurance**

| Department                                | Miscellaneous Buildings | Additional Insurance | Total   |
|---|-------------------------|----------------------|---------|
| 2 101-172 Administration                  | \$0                     | \$0                  | \$1,390 |
| 3 101-191 Accounting                      | 0                       | 0                    | 2,134   |
| 4 101-228 Info Tech                       | 0                       | 0                    | 376     |
| 5 101-239 Professional Services           | 0                       | 0                    | 76      |
| 6 101-242 Insurance                       | 0                       | 0                    | 289     |
| 7 101-253 Treasurer                       | 0                       | 0                    | 2,818   |
| 8 101-267 Utilities (Building Ops)        | 0                       | 0                    | 201     |
| 9 101-265 Building & Grounds              | 0                       | 2,902                | 12,648  |
| 10 101-101 Board of Commissioners         | 0                       | 0                    | 3,418   |
| 11 101-215 Clerk                          | 0                       | 0                    | 4,757   |
| 13 101-237 LDC Development                | 0                       | 0                    | 5       |
| 14 101-241 Memberships & Dues             | 0                       | 0                    | 7       |
| 15 101-257 Equalization                   | 0                       | 0                    | 1,055   |
| 16 101-262 Elections                      | 0                       | 0                    | 12      |
| 17 101-283 Circuit Court                  | 0                       | 0                    | 11,516  |
| 18 101-286 District Court                 | 0                       | 0                    | 10,797  |
| 19 101-294 Probate Court                  | 0                       | 0                    | 4,873   |
| 20 101-297 Jury Board                     | 0                       | 0                    | 4       |
| 21 101-299 Indigent Counsel               | 0                       | 0                    | 55      |
| 22 101-295 Adult Probation                | 0                       | 0                    | 809     |
| 23 101-296 Prosecuting Attorney           | 0                       | 0                    | 8,429   |
| 25 101-301 Sheriff Administration         | 0                       | 0                    | 142,879 |
| 26 101-320 Crime Justice Training         | 0                       | 0                    | 3       |
| 27 101-351 Jail                           | 0                       | 0                    | 104,838 |
| 28 101-442 Drain Commissioner             | 0                       | 0                    | 2,596   |
| 29 101-445 Drain-at-large                 | 0                       | 0                    | 304     |
| 30 101-648 Medical Examiner               | 0                       | 0                    | 37      |
| 31 101-710 MSU Extension                  | 0                       | 0                    | 2,599   |
| 32 101-711 Register of Deeds              | 0                       | 0                    | 2,352   |
| 33 101-990-999-201 Co Bridge Fund         | 0                       | 0                    | 141     |
| 34 102 Budget Stabilization               | 0                       | 0                    | 9       |
| 35 146 Local Reserve Fund                 | 0                       | 0                    | 4       |
| 36 149 Rental Property                    | 0                       | 0                    | 6       |
| 38 207/208 Parks & Rec                    | 1,794                   | 0                    | 3,517   |
| 39 214 Polly Ann Trail                    | 0                       | 0                    | 5       |
| 40 215 Friend of the Court                | 0                       | 0                    | 11,269  |
| 42 216 Marriage Counseling                | 0                       | 0                    | 0       |
| 43 221 Health Department                  | 0                       | 0                    | 22,126  |
| 44 222 Comm. Mental Health                | 9,969                   | 0                    | 83,450  |
| 45 223 Personal Care-Aide / Senior Activi | 0                       | 0                    | 6,810   |
| 46 225 Animal Control                     | 427                     | 0                    | 5,673   |



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**Allocation Summary**

**Dept:6 101-242 Insurance**

| <b>Department</b>                     | <b>Miscellaneous Buildings</b> | <b>Additional Insurance</b> | <b>Total</b> |
|---------------------------------------|--------------------------------|-----------------------------|--------------|
| 48 232 Specialty Courts               | \$0                            | \$0                         | \$183        |
| 49 245 Remonumentation Grant          | 0                              | 0                           | 94           |
| 50 256 ROD Automation                 | 0                              | 0                           | 25           |
| 51 258 Disaster / Emerg Mngmt Fund    | 0                              | 0                           | 542          |
| 52 260 Indigent Defense               | 0                              | 0                           | 191          |
| 53 261 911 Fund                       | 6,631                          | 0                           | 13,227       |
| 54 262-296 Forfeiture - Prosecutor    | 0                              | 0                           | 1            |
| 57 262-301 Forfeiture - Sheriff       | 0                              | 0                           | 22           |
| 59 263 Concealed Pistol Licensing     | 0                              | 0                           | 353          |
| 60 265-309 Anti-Drug (TNU) Coord      | 0                              | 0                           | 19           |
| 61 265-321 Anti-Drug (TNU) Operations | 0                              | 0                           | 35           |
| 62 269 Law Library                    | 0                              | 0                           | 5            |
| 63 272 Community Corrections          | 0                              | 0                           | 1,114        |
| 64 273 Juvenile Grant Fund            | 0                              | 0                           | 38           |
| 65 274 Community Development          | 0                              | 0                           | 0            |
| 66 275-298 Victim's Rights            | 0                              | 0                           | 1            |
| 71 275-323 SERT                       | 0                              | 0                           | 2            |
| 72 275-330 Liquor Law Enforce         | 0                              | 0                           | 3            |
| 73 275-331 Marine Law Enforce         | 0                              | 0                           | 187          |
| 74 275-333 K-9 Unit                   | 0                              | 0                           | 1            |
| 75 275-335 Dive Team                  | 0                              | 0                           | 5            |
| 76 275-351 Jail/Feeding Prisoners     | 0                              | 0                           | 3            |
| 77 275-362 Training                   | 0                              | 0                           | 9            |
| 78 276 Senior Millage                 | 0                              | 0                           | 5,851        |
| 79 277 Police Svc Contracts           | 0                              | 0                           | 63,372       |
| 82 278-307 Motorcycle Safety          | 0                              | 0                           | 3            |
| 83 278-309 Anti-Drug (RAD/TNU) Coord  | 0                              | 0                           | 528          |
| 84 278-313 Seatbelt Enforce Grant     | 0                              | 0                           | 533          |
| 85 278-315 Traffic / Safety Rd Ptrl   | 0                              | 0                           | 3,085        |
| 86 278-351 Jail / Corrections         | 0                              | 0                           | 3,518        |
| 87 281 American Rescue Plan           | 0                              | 0                           | 363          |
| 88 282 CARES Act                      | 0                              | 0                           | 52           |
| 90 292 Child Care                     | 0                              | 0                           | 2,491        |
| 91 293 Veterans Relief                | 0                              | 0                           | 3,839        |
| 93 296 Soil & Sed Special Projects    | 0                              | 0                           | 26           |
| 94 298-634 Community Collaborative    | 0                              | 0                           | 166          |
| 95 298-673 Senior Coalition           | 0                              | 0                           | 2            |
| 96 298-632 Suicide Prev Program       | 0                              | 0                           | 3            |
| 97 299 Lapeer Comm Collaborat         | 0                              | 0                           | 10           |
| 100 470 Old Courthouse Restoration    | 0                              | 0                           | 0            |
| 101 471 - 489 Drain Construct Funds   | 0                              | 0                           | 2,248        |

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**Allocation Summary**

**Dept:6 101-242 Insurance**

| Department                       | Miscellaneous Buildings | Additional Insurance | Total            |
|----------------------------------|-------------------------|----------------------|------------------|
| 102 482 911 Construction         | \$0                     | \$0                  | \$66             |
| 104 532 Foreclosure              | 0                       | 0                    | 696              |
| 108 631 Bldg & Grnds - Equipment | 0                       | 0                    | 485              |
| 110 649 CMH Equipment            | 0                       | 0                    | 35               |
| 111 676 Unemployment Insurance   | 0                       | 0                    | 11               |
| 112 677 Worker's Comp Fund       | 0                       | 0                    | 63               |
| 113 678 Health Insurance         | 0                       | 0                    | 2,500            |
| 114 731 Retirement System        | 0                       | 0                    | 1,326            |
| 115 736 Public Emp Health Care   | 0                       | 0                    | 62               |
| 117 801 Drain Fund               | 0                       | 0                    | 532              |
| 120 FIA Space                    | 4,927                   | 0                    | 4,927            |
| 121 All Other                    | 1,044                   | 0                    | 5,851            |
| <b>Total</b>                     | <b>\$24,791</b>         | <b>\$2,902</b>       | <b>\$572,989</b> |

**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:7 101-253 Treasurer

| Description                          |    | Amount           | General<br>Admin | Cash<br>Accounting | Accounts<br>Payable | Phones          | EQ / GIS        | General<br>Government |
|--------------------------------------|----|------------------|------------------|--------------------|---------------------|-----------------|-----------------|-----------------------|
| Personnel Costs                      |    |                  |                  |                    |                     |                 |                 |                       |
| Salaries                             | S1 | 244,935          | 111,739          | 66,794             | 7,152               | 21,456          | 15,455          | 22,338                |
| Salary % Split                       |    |                  | 45.62%           | 27.27%             | 2.92%               | 8.76%           | 6.31%           | 9.12%                 |
| Fringes                              | S  | 122,964          | 56,096           | 33,532             | 3,591               | 10,772          | 7,759           | 11,214                |
| Subtotal - Personnel Costs           |    | 367,899          | 167,835          | 100,326            | 10,743              | 32,228          | 23,214          | 33,552                |
| Services & Supplies Cost             |    |                  |                  |                    |                     |                 |                 |                       |
| 728-000 Postage                      | S  | 2,013            | 918              | 549                | 59                  | 176             | 127             | 184                   |
| 730-000 Office Supplies              | S  | 2,356            | 1,075            | 643                | 69                  | 206             | 149             | 215                   |
| 993-000 Interest Payment             | S  | 0                | 0                | 0                  | 0                   | 0               | 0               | 0                     |
| Subtotal - Services & Supplies       |    | 4,369            | 1,993            | 1,191              | 128                 | 383             | 276             | 398                   |
| <b>Department Cost Total</b>         |    | 372,268          | 169,828          | 101,517            | 10,870              | 32,611          | 23,490          | 33,951                |
| Adjustments to Cost                  |    |                  |                  |                    |                     |                 |                 |                       |
| Subtotal - Adjustments               |    | 0                | 0                | 0                  | 0                   | 0               | 0               | 0                     |
| <b>Total Costs After Adjustments</b> |    | 372,268          | 169,828          | 101,517            | 10,870              | 32,611          | 23,490          | 33,951                |
| General Admin Distribution           |    |                  | (169,828)        | 85,164             | 9,119               | 27,357          | 19,706          | 28,482                |
| <b>Grand Total</b>                   |    | <b>\$372,268</b> |                  | <b>\$186,681</b>   | <b>\$19,989</b>     | <b>\$59,968</b> | <b>\$43,196</b> | <b>\$62,433</b>       |
|                                      |    |                  |                  |                    |                     |                 | not allocated   |                       |

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:7 101-253 Treasurer**

| Department                                | First<br>Incoming | Second<br>Incoming | Cash<br>Accounting | Accounts<br>Payable | Phones  | EQ / GIS | General<br>Government |
|---|-------------------|--------------------|--------------------|---------------------|---------|----------|-----------------------|
| 1 County Complex                          | \$10,259          | \$44               | \$5,167            | \$553               | \$1,660 | \$1,196  | \$1,728               |
| Subtotal - Building Depreciation          | 10,259            | 44                 | 5,167              | 553                 | 1,660   | 1,196    | 1,728                 |
| 2 Administration                          | 3,814             | 338                | 2,082              | 223                 | 669     | 482      | 696                   |
| Subtotal - 101-172 Administration         | 3,814             | 338                | 2,082              | 223                 | 669     | 482      | 696                   |
| 3 General Accounting                      | 8,299             | 752                | 4,539              | 486                 | 1,458   | 1,050    | 1,518                 |
| 3 Accounts Payable                        | 73                | 6                  | 40                 | 4                   | 13      | 9        | 13                    |
| 3 Payroll                                 | 865               | 77                 | 473                | 51                  | 152     | 109      | 158                   |
| 3 Termination Payoff                      | 2,023             | 24                 | 1,027              | 110                 | 330     | 238      | 343                   |
| Subtotal - 101-191 Accounting             | 11,261            | 860                | 6,078              | 651                 | 1,952   | 1,406    | 2,033                 |
| 4 Network Support                         | 7,568             | 182                | 3,887              | 416                 | 1,249   | 899      | 1,300                 |
| Subtotal - 101-228 Info Tech              | 7,568             | 182                | 3,887              | 416                 | 1,249   | 899      | 1,300                 |
| 5 Accounting Serv                         | 2,817             | 123                | 1,474              | 158                 | 474     | 341      | 493                   |
| 5 Corporation Council                     | 83                | 3                  | 43                 | 5                   | 14      | 10       | 15                    |
| 5 Labor Relations                         | 222               | 9                  | 116                | 12                  | 37      | 27       | 39                    |
| 5 Cost Allocation                         | 1,304             | 81                 | 695                | 74                  | 223     | 161      | 232                   |
| 5 HR Physicals                            | 15                | 1                  | 8                  | 1                   | 3       | 2        | 3                     |
| Subtotal - 101-239 Professional Service   | 4,442             | 217                | 2,336              | 250                 | 750     | 541      | 781                   |
| 6 General Liability                       | 191               | 1                  | 97                 | 10                  | 31      | 22       | 32                    |
| 6 Public Officials Liability              | 1,576             | 11                 | 796                | 85                  | 256     | 184      | 266                   |
| 6 County Complex Property                 | 1,031             | 7                  | 521                | 56                  | 167     | 120      | 174                   |
| Subtotal - 101-242 Insurance              | 2,798             | 19                 | 1,413              | 151                 | 454     | 327      | 473                   |
| 7 Cash Accounting                         | 0                 | 7,152              | 3,587              | 384                 | 1,152   | 830      | 1,200                 |
| 7 Accounts Payable                        | 0                 | 19                 | 9                  | 1                   | 3       | 2        | 3                     |
| 7 Phones                                  | 0                 | 780                | 391                | 42                  | 126     | 90       | 131                   |
| Subtotal - 101-253 Treasurer              | 0                 | 7,951              | 3,987              | 427                 | 1,281   | 923      | 1,333                 |
| 8 County Complex                          | 0                 | 7,318              | 3,670              | 393                 | 1,179   | 849      | 1,227                 |
| Subtotal - 101-267 Utilities (Building Op | 0                 | 7,318              | 3,670              | 393                 | 1,179   | 849      | 1,227                 |
| 9 County Complex                          | 0                 | 13,845             | 6,943              | 743                 | 2,230   | 1,606    | 2,322                 |

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:7 101-253 Treasurer**

| Department                            | First<br>Incoming | Second<br>Incoming | Cash<br>Accounting | Accounts<br>Payable | Phones   | EQ / GIS | General<br>Government |
|---------------------------------------|-------------------|--------------------|--------------------|---------------------|----------|----------|-----------------------|
| 9 Phone/Network                       | \$0               | \$84               | \$42               | \$5                 | \$14     | \$10     | \$14                  |
| 9 Shredding Services                  | 0                 | 490                | 246                | 26                  | 79       | 57       | 82                    |
| Subtotal - 101-265 Building & Grounds | 0                 | 14,419             | 7,231              | 774                 | 2,323    | 1,673    | 2,418                 |
| <b>Total Incoming</b>                 | 40,143            | 31,348             | 35,851             | 3,839               | 11,516   | 8,296    | 11,990                |
| <b>C. Total Allocated</b>             |                   | \$443,759          | \$222,532          | \$23,828            | \$71,485 | \$51,492 | \$74,422              |
|                                       |                   |                    | 50.15%             | 5.37%               | 16.11%   | 11.60%   | 16.77%                |

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**Cash Accounting Allocations**

**Dept:7 101-253 Treasurer**

| Department                                 | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 2 101-172 Administration                   | 697   | 1.14%              | \$2,367          | \$0           | \$2,367               | \$0               | \$2,367 |
| 3 101-191 Accounting                       | 1,287 | 2.11%              | 4,371            | 0             | 4,371                 | 0                 | 4,371   |
| 4 101-228 Info Tech                        | 476   | 0.78%              | 1,617            | 0             | 1,617                 | 0                 | 1,617   |
| 5 101-239 Professional Services            | 992   | 1.63%              | 3,369            | 0             | 3,369                 | 0                 | 3,369   |
| 6 101-242 Insurance                        | 871   | 1.43%              | 2,958            | 0             | 2,958                 | 0                 | 2,958   |
| 7 101-253 Treasurer                        | 2,106 | 3.46%              | 7,152            | 0             | 7,152                 | 0                 | 7,152   |
| 8 101-267 Utilities (Building Ops)         | 450   | 0.74%              | 1,528            | 0             | 1,528                 | 130               | 1,658   |
| 9 101-265 Building & Grounds               | 1,091 | 1.79%              | 3,705            | 0             | 3,705                 | 315               | 4,020   |
| 10 101-101 Board of Commissioners          | 179   | 0.29%              | 608              | 0             | 608                   | 52                | 660     |
| 11 101-215 Clerk                           | 4,930 | 8.10%              | 16,743           | 0             | 16,743                | 1,423             | 18,166  |
| 13 101-237 LDC Development                 | 1     | 0.00%              | 3                | 0             | 3                     | 0                 | 4       |
| 14 101-241 Memberships & Dues              | 1     | 0.00%              | 3                | 0             | 3                     | 0                 | 4       |
| 15 101-257 Equalization                    | 202   | 0.33%              | 686              | 0             | 686                   | 58                | 744     |
| 16 101-262 Elections                       | 76    | 0.12%              | 258              | 0             | 258                   | 22                | 280     |
| 17 101-283 Circuit Court                   | 1,320 | 2.17%              | 4,483            | 0             | 4,483                 | 381               | 4,864   |
| 18 101-286 District Court                  | 592   | 0.97%              | 2,011            | 0             | 2,011                 | 171               | 2,181   |
| 20 101-297 Jury Board                      | 22    | 0.04%              | 75               | 0             | 75                    | 6                 | 81      |
| 21 101-299 Indigent Counsel                | 522   | 0.86%              | 1,773            | 0             | 1,773                 | 151               | 1,923   |
| 22 101-295 Adult Probation                 | 38    | 0.06%              | 129              | 0             | 129                   | 11                | 140     |
| 23 101-296 Prosecuting Attorney            | 593   | 0.97%              | 2,014            | 0             | 2,014                 | 171               | 2,185   |
| 25 101-301 Sheriff Administration          | 1,165 | 1.91%              | 3,957            | 0             | 3,957                 | 336               | 4,293   |
| 26 101-320 Crime Justice Training          | 4     | 0.01%              | 14               | 0             | 14                    | 1                 | 15      |
| 27 101-351 Jail                            | 487   | 0.80%              | 1,654            | 0             | 1,654                 | 141               | 1,794   |
| 28 101-442 Drain Commissioner              | 256   | 0.42%              | 869              | 0             | 869                   | 74                | 943     |
| 29 101-445 Drain-at-large                  | 4     | 0.01%              | 14               | 0             | 14                    | 1                 | 15      |
| 30 101-648 Medical Examiner                | 7     | 0.01%              | 24               | 0             | 24                    | 2                 | 26      |
| 31 101-710 MSU Extension                   | 202   | 0.33%              | 686              | 0             | 686                   | 58                | 744     |
| 32 101-711 Register of Deeds               | 1,583 | 2.60%              | 5,376            | 0             | 5,376                 | 457               | 5,833   |
| 34 102 Budget Stabilization                | 52    | 0.09%              | 177              | 0             | 177                   | 15                | 192     |
| 35 146 Local Reserve Fund                  | 50    | 0.08%              | 170              | 0             | 170                   | 14                | 184     |
| 36 149 Rental Property                     | 80    | 0.13%              | 272              | 0             | 272                   | 23                | 295     |
| 37 201 Road Commission                     | 229   | 0.38%              | 778              | 0             | 778                   | 66                | 844     |
| 38 207/208 Parks & Rec                     | 389   | 0.64%              | 1,321            | 0             | 1,321                 | 112               | 1,433   |
| 39 214 Polly Ann Trail                     | 10    | 0.02%              | 34               | 0             | 34                    | 3                 | 37      |
| 40 215 Friend of the Court                 | 1,154 | 1.90%              | 3,919            | 0             | 3,919                 | 333               | 4,252   |
| 42 216 Marriage Counseling                 | 266   | 0.44%              | 903              | 0             | 903                   | 77                | 980     |
| 43 221 Health Department                   | 3,056 | 5.02%              | 10,379           | 0             | 10,379                | 882               | 11,261  |
| 44 222 Comm. Mental Health                 | 8,268 | 13.58%             | 28,079           | 0             | 28,079                | 2,386             | 30,466  |
| 45 223 Personal Care-Aide / Senior Activit | 1,051 | 1.73%              | 3,569            | 0             | 3,569                 | 303               | 3,873   |
| 46 225 Animal Control                      | 1,277 | 2.10%              | 4,337            | 0             | 4,337                 | 369               | 4,705   |
| 48 232 Specialty Courts                    | 248   | 0.41%              | 842              | 0             | 842                   | 72                | 914     |
| 49 245 Remonumentation Grant               | 79    | 0.13%              | 268              | 0             | 268                   | 23                | 291     |



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**Cash Accounting Allocations**

**Dept:7 101-253 Treasurer**

| Department                             | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 50 256 ROD Automation                  | 316   | 0.52%              | \$1,073          | \$0           | \$1,073               | \$91              | \$1,164 |
| 51 258 Disaster / Emerg Mngmt Fund     | 287   | 0.47%              | 975              | 0             | 975                   | 83                | 1,058   |
| 52 260 Indigent Defense                | 163   | 0.27%              | 554              | 0             | 554                   | 47                | 601     |
| 53 261 911 Fund                        | 711   | 1.17%              | 2,415            | 0             | 2,415                 | 205               | 2,620   |
| 54 262-296 Forfeiture - Prosecutor     | 22    | 0.04%              | 75               | 0             | 75                    | 6                 | 81      |
| 55 262-267 Forfeiture - Building Ops   | 12    | 0.02%              | 41               | 0             | 41                    | 3                 | 44      |
| 56 262-298 Forfeiture - Victims Rights | 12    | 0.02%              | 41               | 0             | 41                    | 3                 | 44      |
| 57 262-301 Forfeiture - Sheriff        | 36    | 0.06%              | 122              | 0             | 122                   | 10                | 133     |
| 58 262-334 Sheriff Forfeit             | 12    | 0.02%              | 41               | 0             | 41                    | 3                 | 44      |
| 59 263 Concealed Pistol Licensing      | 571   | 0.94%              | 1,939            | 0             | 1,939                 | 165               | 2,104   |
| 60 265-309 Anti-Drug (TNU) Coord       | 65    | 0.11%              | 221              | 0             | 221                   | 19                | 240     |
| 61 265-321 Anti-Drug (TNU) Operations  | 55    | 0.09%              | 187              | 0             | 187                   | 16                | 203     |
| 62 269 Law Library                     | 35    | 0.06%              | 119              | 0             | 119                   | 10                | 129     |
| 63 272 Community Corrections           | 1,506 | 2.47%              | 5,115            | 0             | 5,115                 | 435               | 5,549   |
| 64 273 Juvenile Grant Fund             | 2     | 0.00%              | 7                | 0             | 7                     | 1                 | 7       |
| 65 274 Community Development           | 20    | 0.03%              | 68               | 0             | 68                    | 6                 | 74      |
| 66 275-298 Victim's Rights             | 6     | 0.01%              | 20               | 0             | 20                    | 2                 | 22      |
| 67 275-301 Sheriff                     | 13    | 0.02%              | 44               | 0             | 44                    | 4                 | 48      |
| 70 275-317 Mounted Division            | 12    | 0.02%              | 41               | 0             | 41                    | 3                 | 44      |
| 71 275-323 SERT                        | 21    | 0.03%              | 71               | 0             | 71                    | 6                 | 77      |
| 72 275-330 Liquor Law Enforce          | 18    | 0.03%              | 61               | 0             | 61                    | 5                 | 66      |
| 73 275-331 Marine Law Enforce          | 89    | 0.15%              | 302              | 0             | 302                   | 26                | 328     |
| 74 275-333 K-9 Unit                    | 17    | 0.03%              | 58               | 0             | 58                    | 5                 | 63      |
| 75 275-335 Dive Team                   | 15    | 0.02%              | 51               | 0             | 51                    | 4                 | 55      |
| 76 275-351 Jail/Feeding Prisoners      | 15    | 0.02%              | 51               | 0             | 51                    | 4                 | 55      |
| 77 275-362 Training                    | 40    | 0.07%              | 136              | 0             | 136                   | 12                | 147     |
| 78 276 Senior Millage                  | 146   | 0.24%              | 496              | 0             | 496                   | 42                | 538     |
| 79 277 Police Svc Contracts            | 3,086 | 5.07%              | 10,481           | 0             | 10,481                | 891               | 11,371  |
| 80 278-302 Safe & Sober-Step Grant     | 30    | 0.05%              | 102              | 0             | 102                   | 9                 | 111     |
| 81 278-304 D.A.R.E. Grant              | 12    | 0.02%              | 41               | 0             | 41                    | 3                 | 44      |
| 82 278-307 Motorcycle Safety           | 35    | 0.06%              | 119              | 0             | 119                   | 10                | 129     |
| 83 278-309 Anti-Drug (RAD/TNU) Coord   | 61    | 0.10%              | 207              | 0             | 207                   | 18                | 225     |
| 84 278-313 Seatbelt Enforce Grant      | 84    | 0.14%              | 285              | 0             | 285                   | 24                | 310     |
| 85 278-315 Traffic / Safety Rd Ptrl    | 237   | 0.39%              | 805              | 0             | 805                   | 68                | 873     |
| 86 278-351 Jail / Corrections          | 416   | 0.68%              | 1,413            | 0             | 1,413                 | 120               | 1,533   |
| 87 281 American Rescue Plan            | 123   | 0.20%              | 418              | 0             | 418                   | 36                | 453     |
| 88 282 CARES Act                       | 84    | 0.14%              | 285              | 0             | 285                   | 24                | 310     |
| 89 291 MCF Operations                  | 208   | 0.34%              | 706              | 0             | 706                   | 60                | 766     |
| 90 292 Child Care                      | 1,334 | 2.19%              | 4,530            | 0             | 4,530                 | 385               | 4,915   |
| 91 293 Veterans Relief                 | 472   | 0.78%              | 1,603            | 0             | 1,603                 | 136               | 1,739   |
| 93 296 Soil & Sed Special Projects     | 311   | 0.51%              | 1,056            | 0             | 1,056                 | 90                | 1,146   |
| 94 298-634 Community Collaborative     | 110   | 0.18%              | 374              | 0             | 374                   | 32                | 405     |

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**Cash Accounting Allocations**

**Dept:7 101-253 Treasurer**

| Department                          | Units         | Allocation Percent | First Allocation | Direct Billed   | Department Allocation | Second Allocation | Total            |
|-------------------------------------|---------------|--------------------|------------------|-----------------|-----------------------|-------------------|------------------|
| 95 298-673 Senior Coalition         | 5             | 0.01%              | \$17             | \$0             | \$17                  | \$1               | \$18             |
| 96 298-632 Suicide Prev Program     | 12            | 0.02%              | 41               | 0               | 41                    | 3                 | 44               |
| 97 299 Lapeer Comm Collaborat       | 2             | 0.00%              | 7                | 0               | 7                     | 1                 | 7                |
| 100 470 Old Courthouse Restoration  | 74            | 0.12%              | 251              | 0               | 251                   | 21                | 273              |
| 101 471 - 489 Drain Construct Funds | 86            | 0.14%              | 292              | 0               | 292                   | 25                | 317              |
| 102 482 911 Construction            | 11            | 0.02%              | 37               | 0               | 37                    | 3                 | 41               |
| 103 516 Delinquent Tax Fund         | 1,099         | 1.80%              | 3,732            | 0               | 3,732                 | 317               | 4,050            |
| 104 532 Foreclosure                 | 1,256         | 2.06%              | 4,266            | (62,200)        | (57,935)              | 363               | (57,572)         |
| 105 571 Telecom Fund                | 37            | 0.06%              | 126              | 0               | 126                   | 11                | 136              |
| 106 601 Revolving Drain Fund        | 25            | 0.04%              | 85               | 0               | 85                    | 7                 | 92               |
| 108 631 Bldg & Grnds - Equipment    | 460           | 0.76%              | 1,562            | 0               | 1,562                 | 133               | 1,695            |
| 109 639 Drain Equipment             | 82            | 0.13%              | 278              | 0               | 278                   | 24                | 302              |
| 110 649 CMH Equipment               | 65            | 0.11%              | 221              | 0               | 221                   | 19                | 240              |
| 111 676 Unemployment Insurance      | 895           | 1.47%              | 3,040            | 0               | 3,040                 | 258               | 3,298            |
| 112 677 Worker's Comp Fund          | 923           | 1.52%              | 3,135            | 0               | 3,135                 | 266               | 3,401            |
| 113 678 Health Insurance            | 5,685         | 9.34%              | 19,307           | 0               | 19,307                | 1,641             | 20,948           |
| 114 731 Retirement System           | 1,753         | 2.88%              | 5,953            | 0               | 5,953                 | 506               | 6,459            |
| 115 736 Public Emp Health Care      | 731           | 1.20%              | 2,483            | 0               | 2,483                 | 211               | 2,694            |
| 117 801 Drain Fund                  | 182           | 0.30%              | 618              | 0               | 618                   | 53                | 671              |
| 118 851 Drain Fund                  | 2             | 0.00%              | 7                | 0               | 7                     | 1                 | 7                |
| 119 882 911 Debt Fund               | 24            | 0.04%              | 82               | 0               | 82                    | 7                 | 88               |
| 121 All Other                       | 304           | 0.50%              | 1,032            | 0               | 1,032                 | 88                | 1,120            |
| <b>Subtotal</b>                     | <b>60,896</b> | <b>100.00%</b>     | <b>206,812</b>   | <b>(62,200)</b> | <b>144,612</b>        | <b>15,720</b>     | <b>160,332</b>   |
| Direct Bills                        |               |                    |                  |                 | 62,200                |                   | 62,200           |
| <b>Total</b>                        |               |                    |                  |                 | <b>\$206,812</b>      |                   | <b>\$222,532</b> |

Basis Units: Number of revenue and expense transactions by Department

Source: General Ledger Detail

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**Accounts Payable Allocations**

**Dept:7 101-253 Treasurer**

| Department                                | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|---|-------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 2 101-172 Administration                  | 55    | 0.52%              | \$115            | \$0           | \$115                 | \$0               | \$115 |
| 3 101-191 Accounting                      | 34    | 0.32%              | 71               | 0             | 71                    | 0                 | 71    |
| 4 101-228 Info Tech                       | 30    | 0.28%              | 62               | 0             | 62                    | 0                 | 62    |
| 5 101-239 Professional Services           | 34    | 0.32%              | 71               | 0             | 71                    | 0                 | 71    |
| 6 101-242 Insurance                       | 5     | 0.05%              | 10               | 0             | 10                    | 0                 | 10    |
| 7 101-253 Treasurer                       | 9     | 0.08%              | 19               | 0             | 19                    | 0                 | 19    |
| 8 101-267 Utilities (Building Ops)        | 220   | 2.07%              | 458              | 0             | 458                   | 35                | 493   |
| 9 101-265 Building & Grounds              | 447   | 4.20%              | 931              | 0             | 931                   | 72                | 1,003 |
| 10 101-101 Board of Commissioners         | 25    | 0.24%              | 52               | 0             | 52                    | 4                 | 56    |
| 11 101-215 Clerk                          | 89    | 0.84%              | 185              | 0             | 185                   | 14                | 200   |
| 13 101-237 LDC Development                | 1     | 0.01%              | 2                | 0             | 2                     | 0                 | 2     |
| 14 101-241 Memberships & Dues             | 1     | 0.01%              | 2                | 0             | 2                     | 0                 | 2     |
| 15 101-257 Equalization                   | 22    | 0.21%              | 46               | 0             | 46                    | 4                 | 49    |
| 16 101-262 Elections                      | 51    | 0.48%              | 106              | 0             | 106                   | 8                 | 114   |
| 17 101-283 Circuit Court                  | 182   | 1.71%              | 379              | 0             | 379                   | 29                | 408   |
| 18 101-286 District Court                 | 156   | 1.47%              | 325              | 0             | 325                   | 25                | 350   |
| 20 101-297 Jury Board                     | 22    | 0.21%              | 46               | 0             | 46                    | 4                 | 49    |
| 21 101-299 Indigent Counsel               | 73    | 0.69%              | 152              | 0             | 152                   | 12                | 164   |
| 22 101-295 Adult Probation                | 38    | 0.36%              | 79               | 0             | 79                    | 6                 | 85    |
| 23 101-296 Prosecuting Attorney           | 190   | 1.79%              | 396              | 0             | 396                   | 31                | 426   |
| 25 101-301 Sheriff Administration         | 300   | 2.82%              | 625              | 0             | 625                   | 48                | 673   |
| 26 101-320 Crime Justice Training         | 2     | 0.02%              | 4                | 0             | 4                     | 0                 | 4     |
| 27 101-351 Jail                           | 204   | 1.92%              | 425              | 0             | 425                   | 33                | 458   |
| 28 101-442 Drain Commissioner             | 53    | 0.50%              | 110              | 0             | 110                   | 9                 | 119   |
| 29 101-445 Drain-at-large                 | 4     | 0.04%              | 8                | 0             | 8                     | 1                 | 9     |
| 30 101-648 Medical Examiner               | 4     | 0.04%              | 8                | 0             | 8                     | 1                 | 9     |
| 31 101-710 MSU Extension                  | 25    | 0.24%              | 52               | 0             | 52                    | 4                 | 56    |
| 32 101-711 Register of Deeds              | 44    | 0.41%              | 92               | 0             | 92                    | 7                 | 99    |
| 34 102 Budget Stabilization               | 12    | 0.11%              | 25               | 0             | 25                    | 2                 | 27    |
| 35 146 Local Reserve Fund                 | 12    | 0.11%              | 25               | 0             | 25                    | 2                 | 27    |
| 36 149 Rental Property                    | 43    | 0.40%              | 90               | 0             | 90                    | 7                 | 96    |
| 37 201 Road Commission                    | 43    | 0.40%              | 90               | 0             | 90                    | 7                 | 96    |
| 38 207/208 Parks & Rec                    | 185   | 1.74%              | 385              | 0             | 385                   | 30                | 415   |
| 39 214 Polly Ann Trail                    | 7     | 0.07%              | 15               | 0             | 15                    | 1                 | 16    |
| 40 215 Friend of the Court                | 152   | 1.43%              | 316              | 0             | 316                   | 24                | 341   |
| 42 216 Marriage Counseling                | 12    | 0.11%              | 25               | 0             | 25                    | 2                 | 27    |
| 43 221 Health Department                  | 766   | 7.20%              | 1,595            | 0             | 1,595                 | 123               | 1,718 |
| 44 222 Comm. Mental Health                | 3,447 | 32.41%             | 7,177            | 0             | 7,177                 | 554               | 7,731 |
| 45 223 Personal Care-Aide / Senior Activi | 374   | 3.52%              | 779              | 0             | 779                   | 60                | 839   |
| 46 225 Animal Control                     | 162   | 1.52%              | 337              | 0             | 337                   | 26                | 363   |
| 48 232 Specialty Courts                   | 77    | 0.72%              | 160              | 0             | 160                   | 12                | 173   |
| 49 245 Remonumentation Grant              | 16    | 0.15%              | 33               | 0             | 33                    | 3                 | 36    |

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**Accounts Payable Allocations**

Dept:7 101-253 Treasurer

| Department                             | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 50 256 ROD Automation                  | 66    | 0.62%              | \$137            | \$0           | \$137                 | \$11              | \$148 |
| 51 258 Disaster / Emerg Mngmt Fund     | 35    | 0.33%              | 73               | 0             | 73                    | 6                 | 78    |
| 52 260 Indigent Defense                | 105   | 0.99%              | 219              | 0             | 219                   | 17                | 235   |
| 53 261 911 Fund                        | 247   | 2.32%              | 514              | 0             | 514                   | 40                | 554   |
| 54 262-296 Forfeiture - Prosecutor     | 13    | 0.12%              | 27               | 0             | 27                    | 2                 | 29    |
| 55 262-267 Forfeiture - Building Ops   | 12    | 0.11%              | 25               | 0             | 25                    | 2                 | 27    |
| 56 262-298 Forfeiture - Victims Rights | 12    | 0.11%              | 25               | 0             | 25                    | 2                 | 27    |
| 57 262-301 Forfeiture - Sheriff        | 24    | 0.23%              | 50               | 0             | 50                    | 4                 | 54    |
| 58 262-334 Sheriff Forfeit             | 12    | 0.11%              | 25               | 0             | 25                    | 2                 | 27    |
| 59 263 Concealed Pistol Licensing      | 42    | 0.39%              | 87               | 0             | 87                    | 7                 | 94    |
| 60 265-309 Anti-Drug (TNU) Coord       | 53    | 0.50%              | 110              | 0             | 110                   | 9                 | 119   |
| 61 265-321 Anti-Drug (TNU) Operations  | 42    | 0.39%              | 87               | 0             | 87                    | 7                 | 94    |
| 62 269 Law Library                     | 33    | 0.31%              | 69               | 0             | 69                    | 5                 | 74    |
| 63 272 Community Corrections           | 173   | 1.63%              | 360              | 0             | 360                   | 28                | 388   |
| 64 273 Juvenile Grant Fund             | 2     | 0.02%              | 4                | 0             | 4                     | 0                 | 4     |
| 65 274 Community Development           | 15    | 0.14%              | 31               | 0             | 31                    | 2                 | 34    |
| 66 275-298 Victim's Rights             | 5     | 0.05%              | 10               | 0             | 10                    | 1                 | 11    |
| 67 275-301 Sheriff                     | 12    | 0.11%              | 25               | 0             | 25                    | 2                 | 27    |
| 70 275-317 Mounted Division            | 12    | 0.11%              | 25               | 0             | 25                    | 2                 | 27    |
| 71 275-323 SERT                        | 20    | 0.19%              | 42               | 0             | 42                    | 3                 | 45    |
| 72 275-330 Liquor Law Enforce          | 16    | 0.15%              | 33               | 0             | 33                    | 3                 | 36    |
| 73 275-331 Marine Law Enforce          | 18    | 0.17%              | 37               | 0             | 37                    | 3                 | 40    |
| 74 275-333 K-9 Unit                    | 17    | 0.16%              | 35               | 0             | 35                    | 3                 | 38    |
| 75 275-335 Dive Team                   | 15    | 0.14%              | 31               | 0             | 31                    | 2                 | 34    |
| 76 275-351 Jail/Feeding Prisoners      | 15    | 0.14%              | 31               | 0             | 31                    | 2                 | 34    |
| 77 275-362 Training                    | 34    | 0.32%              | 71               | 0             | 71                    | 5                 | 76    |
| 78 276 Senior Millage                  | 17    | 0.16%              | 35               | 0             | 35                    | 3                 | 38    |
| 79 277 Police Svc Contracts            | 396   | 3.72%              | 824              | 0             | 824                   | 64                | 888   |
| 80 278-302 Safe & Sober-Step Grant     | 12    | 0.11%              | 25               | 0             | 25                    | 2                 | 27    |
| 81 278-304 D.A.R.E. Grant              | 12    | 0.11%              | 25               | 0             | 25                    | 2                 | 27    |
| 82 278-307 Motorcycle Safety           | 30    | 0.28%              | 62               | 0             | 62                    | 5                 | 67    |
| 83 278-309 Anti-Drug (RAD/TNU) Coord   | 12    | 0.11%              | 25               | 0             | 25                    | 2                 | 27    |
| 85 278-315 Traffic / Safety Rd Ptrl    | 12    | 0.11%              | 25               | 0             | 25                    | 2                 | 27    |
| 86 278-351 Jail / Corrections          | 68    | 0.64%              | 142              | 0             | 142                   | 11                | 153   |
| 87 281 American Rescue Plan            | 59    | 0.55%              | 123              | 0             | 123                   | 9                 | 132   |
| 88 282 CARES Act                       | 61    | 0.57%              | 127              | 0             | 127                   | 10                | 137   |
| 89 291 MCF Operations                  | 16    | 0.15%              | 33               | 0             | 33                    | 3                 | 36    |
| 90 292 Child Care                      | 239   | 2.25%              | 498              | 0             | 498                   | 38                | 536   |
| 91 293 Veterans Relief                 | 135   | 1.27%              | 281              | 0             | 281                   | 22                | 303   |
| 93 296 Soil & Sed Special Projects     | 47    | 0.44%              | 98               | 0             | 98                    | 8                 | 105   |
| 94 298-634 Community Collaborative     | 13    | 0.12%              | 27               | 0             | 27                    | 2                 | 29    |
| 95 298-673 Senior Coalition            | 1     | 0.01%              | 2                | 0             | 2                     | 0                 | 2     |

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**Accounts Payable Allocations**

Dept:7 101-253 Treasurer

| Department                          | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-------------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 96 298-632 Suicide Prev Program     | 5      | 0.05%              | \$10             | \$0           | \$10                  | \$1               | \$11            |
| 97 299 Lapeer Comm Collaborat       | 1      | 0.01%              | 2                | 0             | 2                     | 0                 | 2               |
| 100 470 Old Courthouse Restoration  | 1      | 0.01%              | 2                | 0             | 2                     | 0                 | 2               |
| 101 471 - 489 Drain Construct Funds | 82     | 0.77%              | 171              | 0             | 171                   | 13                | 184             |
| 102 482 911 Construction            | 9      | 0.08%              | 19               | 0             | 19                    | 1                 | 20              |
| 103 516 Delinquent Tax Fund         | 14     | 0.13%              | 29               | 0             | 29                    | 2                 | 31              |
| 104 532 Foreclosure                 | 94     | 0.88%              | 196              | 0             | 196                   | 15                | 211             |
| 106 601 Revolving Drain Fund        | 23     | 0.22%              | 48               | 0             | 48                    | 4                 | 52              |
| 108 631 Bldg & Grnds - Equipment    | 150    | 1.41%              | 312              | 0             | 312                   | 24                | 336             |
| 109 639 Drain Equipment             | 79     | 0.74%              | 164              | 0             | 164                   | 13                | 177             |
| 110 649 CMH Equipment               | 16     | 0.15%              | 33               | 0             | 33                    | 3                 | 36              |
| 111 676 Unemployment Insurance      | 12     | 0.11%              | 25               | 0             | 25                    | 2                 | 27              |
| 112 677 Worker's Comp Fund          | 29     | 0.27%              | 60               | 0             | 60                    | 5                 | 65              |
| 113 678 Health Insurance            | 152    | 1.43%              | 316              | 0             | 316                   | 24                | 341             |
| 114 731 Retirement System           | 12     | 0.11%              | 25               | 0             | 25                    | 2                 | 27              |
| 115 736 Public Emp Health Care      | 12     | 0.11%              | 25               | 0             | 25                    | 2                 | 27              |
| 117 801 Drain Fund                  | 77     | 0.72%              | 160              | 0             | 160                   | 12                | 173             |
| 121 All Other                       | 60     | 0.56%              | 125              | 0             | 125                   | 10                | 135             |
| <b>Subtotal</b>                     | 10,636 | 100.00%            | 22,145           | 0             | 22,145                | 1,683             | 23,828          |
| Direct Bills                        |        |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                        |        |                    |                  |               | <b>\$22,145</b>       |                   | <b>\$23,828</b> |

Basis Units: Number of Accounts Payable Transactions

Source: General Ledger

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**Phones Allocations**

**Dept:7 101-253 Treasurer**

| Department                                | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|---|------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 2 101-172 Administration                  | 5          | 1.17%              | \$780            | \$0           | \$780                 | \$0               | \$780           |
| 3 101-191 Accounting                      | 6          | 1.41%              | 936              | 0             | 936                   | 0                 | 936             |
| 4 101-228 Info Tech                       | 1          | 0.23%              | 156              | 0             | 156                   | 0                 | 156             |
| 7 101-253 Treasurer                       | 5          | 1.17%              | 780              | 0             | 780                   | 0                 | 780             |
| 9 101-265 Building & Grounds              | 3          | 0.70%              | 468              | 0             | 468                   | 37                | 505             |
| 10 101-101 Board of Commissioners         | 7          | 1.64%              | 1,092            | 0             | 1,092                 | 86                | 1,178           |
| 11 101-215 Clerk                          | 9          | 2.11%              | 1,404            | 0             | 1,404                 | 111               | 1,515           |
| 15 101-257 Equalization                   | 2          | 0.47%              | 312              | 0             | 312                   | 25                | 337             |
| 17 101-283 Circuit Court                  | 13         | 3.05%              | 2,027            | 0             | 2,027                 | 161               | 2,188           |
| 18 101-286 District Court                 | 22         | 5.16%              | 3,431            | 0             | 3,431                 | 272               | 3,703           |
| 19 101-294 Probate Court                  | 19         | 4.46%              | 2,963            | 0             | 2,963                 | 235               | 3,198           |
| 22 101-295 Adult Probation                | 9          | 2.11%              | 1,404            | 0             | 1,404                 | 111               | 1,515           |
| 23 101-296 Prosecuting Attorney           | 16         | 3.76%              | 2,495            | 0             | 2,495                 | 198               | 2,693           |
| 25 101-301 Sheriff Administration         | 28         | 6.57%              | 4,367            | 0             | 4,367                 | 346               | 4,712           |
| 28 101-442 Drain Commissioner             | 4          | 0.94%              | 624              | 0             | 624                   | 49                | 673             |
| 31 101-710 MSU Extension                  | 10         | 2.35%              | 1,559            | 0             | 1,559                 | 123               | 1,683           |
| 32 101-711 Register of Deeds              | 9          | 2.11%              | 1,404            | 0             | 1,404                 | 111               | 1,515           |
| 40 215 Friend of the Court                | 24         | 5.63%              | 3,743            | 0             | 3,743                 | 296               | 4,039           |
| 43 221 Health Department                  | 73         | 17.14%             | 11,384           | 0             | 11,384                | 901               | 12,286          |
| 44 222 Comm. Mental Health                | 139        | 32.63%             | 21,677           | 0             | 21,677                | 1,716             | 23,393          |
| 45 223 Personal Care-Aide / Senior Activi | 3          | 0.70%              | 468              | 0             | 468                   | 37                | 505             |
| 46 225 Animal Control                     | 4          | 0.94%              | 624              | 0             | 624                   | 49                | 673             |
| 52 260 Indigent Defense                   | 2          | 0.47%              | 312              | 0             | 312                   | 25                | 337             |
| 63 272 Community Corrections              | 3          | 0.70%              | 468              | 0             | 468                   | 37                | 505             |
| 90 292 Child Care                         | 3          | 0.70%              | 468              | 0             | 468                   | 37                | 505             |
| 91 293 Veterans Relief                    | 5          | 1.17%              | 780              | 0             | 780                   | 62                | 841             |
| 104 532 Foreclosure                       | 2          | 0.47%              | 312              | 0             | 312                   | 25                | 337             |
| <b>Subtotal</b>                           | <b>426</b> | <b>100.00%</b>     | <b>66,435</b>    | <b>0</b>      | <b>66,435</b>         | <b>5,050</b>      | <b>71,485</b>   |
| Direct Bills                              |            |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                              |            |                    |                  |               | <b>\$66,435</b>       |                   | <b>\$71,485</b> |

Basis Units: Number of Phone Lines  
Source:

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**EQ / GIS Allocations**

**Dept:7 101-253 Treasurer**

| Department                          | Units | Allocation<br>Percent | First<br>Allocation | Direct Billed | Department<br>Allocation | Second<br>Allocation | Total           |
|-------------------------------------|-------|-----------------------|---------------------|---------------|--------------------------|----------------------|-----------------|
| 15 101-257 Equalization             | 1     | 100.00%               | \$47,854            | \$0           | \$47,854                 | \$3,638              | \$51,492        |
| <b>Subtotal</b>                     | 1     | 100.00%               | 47,854              | 0             | 47,854                   | 3,638                | 51,492          |
| Direct Bills                        |       |                       |                     |               | 0                        |                      | 0               |
| <b>Total</b>                        |       |                       |                     |               | <b>\$47,854</b>          |                      | <b>\$51,492</b> |
| Basis Units: Direct to Equalization |       |                       |                     |               |                          |                      |                 |
| Source:                             |       |                       |                     |               |                          |                      |                 |

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**Allocation Summary**

**Dept:7 101-253 Treasurer**

| Department                                | Cash<br>Accounting | Accounts<br>Payable | Phones | EQ / GIS | General<br>Government | Total    |
|---|--------------------|---------------------|--------|----------|-----------------------|----------|
| 0 Direct Billed                           | \$62,200           | \$0                 | \$0    | \$0      | \$0                   | \$62,200 |
| 2 101-172 Administration                  | 2,367              | 115                 | 780    | 0        | 0                     | 3,261    |
| 3 101-191 Accounting                      | 4,371              | 71                  | 936    | 0        | 0                     | 5,377    |
| 4 101-228 Info Tech                       | 1,617              | 62                  | 156    | 0        | 0                     | 1,835    |
| 5 101-239 Professional Services           | 3,369              | 71                  | 0      | 0        | 0                     | 3,440    |
| 6 101-242 Insurance                       | 2,958              | 10                  | 0      | 0        | 0                     | 2,968    |
| 7 101-253 Treasurer                       | 7,152              | 19                  | 780    | 0        | 0                     | 7,951    |
| 8 101-267 Utilities (Building Ops)        | 1,658              | 493                 | 0      | 0        | 0                     | 2,152    |
| 9 101-265 Building & Grounds              | 4,020              | 1,003               | 505    | 0        | 0                     | 5,528    |
| 10 101-101 Board of Commissioners         | 660                | 56                  | 1,178  | 0        | 0                     | 1,894    |
| 11 101-215 Clerk                          | 18,166             | 200                 | 1,515  | 0        | 0                     | 19,880   |
| 13 101-237 LDC Development                | 4                  | 2                   | 0      | 0        | 0                     | 6        |
| 14 101-241 Memberships & Dues             | 4                  | 2                   | 0      | 0        | 0                     | 6        |
| 15 101-257 Equalization                   | 744                | 49                  | 337    | 51,492   | 0                     | 52,622   |
| 16 101-262 Elections                      | 280                | 114                 | 0      | 0        | 0                     | 394      |
| 17 101-283 Circuit Court                  | 4,864              | 408                 | 2,188  | 0        | 0                     | 7,460    |
| 18 101-286 District Court                 | 2,181              | 350                 | 3,703  | 0        | 0                     | 6,234    |
| 19 101-294 Probate Court                  | 0                  | 0                   | 3,198  | 0        | 0                     | 3,198    |
| 20 101-297 Jury Board                     | 81                 | 49                  | 0      | 0        | 0                     | 130      |
| 21 101-299 Indigent Counsel               | 1,923              | 164                 | 0      | 0        | 0                     | 2,087    |
| 22 101-295 Adult Probation                | 140                | 85                  | 1,515  | 0        | 0                     | 1,740    |
| 23 101-296 Prosecuting Attorney           | 2,185              | 426                 | 2,693  | 0        | 0                     | 5,304    |
| 25 101-301 Sheriff Administration         | 4,293              | 673                 | 4,712  | 0        | 0                     | 9,678    |
| 26 101-320 Crime Justice Training         | 15                 | 4                   | 0      | 0        | 0                     | 19       |
| 27 101-351 Jail                           | 1,794              | 458                 | 0      | 0        | 0                     | 2,252    |
| 28 101-442 Drain Commissioner             | 943                | 119                 | 673    | 0        | 0                     | 1,735    |
| 29 101-445 Drain-at-large                 | 15                 | 9                   | 0      | 0        | 0                     | 24       |
| 30 101-648 Medical Examiner               | 26                 | 9                   | 0      | 0        | 0                     | 35       |
| 31 101-710 MSU Extension                  | 744                | 56                  | 1,683  | 0        | 0                     | 2,483    |
| 32 101-711 Register of Deeds              | 5,833              | 99                  | 1,515  | 0        | 0                     | 7,446    |
| 34 102 Budget Stabilization               | 192                | 27                  | 0      | 0        | 0                     | 219      |
| 35 146 Local Reserve Fund                 | 184                | 27                  | 0      | 0        | 0                     | 211      |
| 36 149 Rental Property                    | 295                | 96                  | 0      | 0        | 0                     | 391      |
| 37 201 Road Commission                    | 844                | 96                  | 0      | 0        | 0                     | 940      |
| 38 207/208 Parks & Rec                    | 1,433              | 415                 | 0      | 0        | 0                     | 1,848    |
| 39 214 Polly Ann Trail                    | 37                 | 16                  | 0      | 0        | 0                     | 53       |
| 40 215 Friend of the Court                | 4,252              | 341                 | 4,039  | 0        | 0                     | 8,632    |
| 42 216 Marriage Counseling                | 980                | 27                  | 0      | 0        | 0                     | 1,007    |
| 43 221 Health Department                  | 11,261             | 1,718               | 12,286 | 0        | 0                     | 25,264   |
| 44 222 Comm. Mental Health                | 30,466             | 7,731               | 23,393 | 0        | 0                     | 61,590   |
| 45 223 Personal Care-Aide / Senior Activi | 3,873              | 839                 | 505    | 0        | 0                     | 5,216    |



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**Allocation Summary**

**Dept:7 101-253 Treasurer**

| Department                             | Cash<br>Accounting | Accounts<br>Payable | Phones | EQ / GIS | General<br>Government | Total   |
|--|--------------------|---------------------|--------|----------|-----------------------|---------|
| 46 225 Animal Control                  | \$4,705            | \$363               | \$673  | \$0      | \$0                   | \$5,742 |
| 48 232 Specialty Courts                | 914                | 173                 | 0      | 0        | 0                     | 1,087   |
| 49 245 Remonumentation Grant           | 291                | 36                  | 0      | 0        | 0                     | 327     |
| 50 256 ROD Automation                  | 1,164              | 148                 | 0      | 0        | 0                     | 1,312   |
| 51 258 Disaster / Emerg Mngmt Fund     | 1,058              | 78                  | 0      | 0        | 0                     | 1,136   |
| 52 260 Indigent Defense                | 601                | 235                 | 337    | 0        | 0                     | 1,173   |
| 53 261 911 Fund                        | 2,620              | 554                 | 0      | 0        | 0                     | 3,174   |
| 54 262-296 Forfeiture - Prosecutor     | 81                 | 29                  | 0      | 0        | 0                     | 110     |
| 55 262-267 Forfeiture - Building Ops   | 44                 | 27                  | 0      | 0        | 0                     | 71      |
| 56 262-298 Forfeiture - Victims Rights | 44                 | 27                  | 0      | 0        | 0                     | 71      |
| 57 262-301 Forfeiture - Sheriff        | 133                | 54                  | 0      | 0        | 0                     | 186     |
| 58 262-334 Sheriff Forfeit             | 44                 | 27                  | 0      | 0        | 0                     | 71      |
| 59 263 Concealed Pistol Licensing      | 2,104              | 94                  | 0      | 0        | 0                     | 2,198   |
| 60 265-309 Anti-Drug (TNU) Coord       | 240                | 119                 | 0      | 0        | 0                     | 358     |
| 61 265-321 Anti-Drug (TNU) Operations  | 203                | 94                  | 0      | 0        | 0                     | 297     |
| 62 269 Law Library                     | 129                | 74                  | 0      | 0        | 0                     | 203     |
| 63 272 Community Corrections           | 5,549              | 388                 | 505    | 0        | 0                     | 6,442   |
| 64 273 Juvenile Grant Fund             | 7                  | 4                   | 0      | 0        | 0                     | 12      |
| 65 274 Community Development           | 74                 | 34                  | 0      | 0        | 0                     | 107     |
| 66 275-298 Victim's Rights             | 22                 | 11                  | 0      | 0        | 0                     | 33      |
| 67 275-301 Sheriff                     | 48                 | 27                  | 0      | 0        | 0                     | 75      |
| 70 275-317 Mounted Division            | 44                 | 27                  | 0      | 0        | 0                     | 71      |
| 71 275-323 SERT                        | 77                 | 45                  | 0      | 0        | 0                     | 122     |
| 72 275-330 Liquor Law Enforce          | 66                 | 36                  | 0      | 0        | 0                     | 102     |
| 73 275-331 Marine Law Enforce          | 328                | 40                  | 0      | 0        | 0                     | 368     |
| 74 275-333 K-9 Unit                    | 63                 | 38                  | 0      | 0        | 0                     | 101     |
| 75 275-335 Dive Team                   | 55                 | 34                  | 0      | 0        | 0                     | 89      |
| 76 275-351 Jail/Feeding Prisoners      | 55                 | 34                  | 0      | 0        | 0                     | 89      |
| 77 275-362 Training                    | 147                | 76                  | 0      | 0        | 0                     | 224     |
| 78 276 Senior Millage                  | 538                | 38                  | 0      | 0        | 0                     | 576     |
| 79 277 Police Svc Contracts            | 11,371             | 888                 | 0      | 0        | 0                     | 12,259  |
| 80 278-302 Safe & Sober-Step Grant     | 111                | 27                  | 0      | 0        | 0                     | 137     |
| 81 278-304 D.A.R.E. Grant              | 44                 | 27                  | 0      | 0        | 0                     | 71      |
| 82 278-307 Motorcycle Safety           | 129                | 67                  | 0      | 0        | 0                     | 196     |
| 83 278-309 Anti-Drug (RAD/TNU) Coord   | 225                | 27                  | 0      | 0        | 0                     | 252     |
| 84 278-313 Seatbelt Enforce Grant      | 310                | 0                   | 0      | 0        | 0                     | 310     |
| 85 278-315 Traffic / Safety Rd Ptrl    | 873                | 27                  | 0      | 0        | 0                     | 900     |
| 86 278-351 Jail / Corrections          | 1,533              | 153                 | 0      | 0        | 0                     | 1,685   |
| 87 281 American Rescue Plan            | 453                | 132                 | 0      | 0        | 0                     | 586     |
| 88 282 CARES Act                       | 310                | 137                 | 0      | 0        | 0                     | 446     |
| 89 291 MCF Operations                  | 766                | 36                  | 0      | 0        | 0                     | 802     |

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**Allocation Summary**

Dept:7 101-253 Treasurer

| Department                          | Cash<br>Accounting | Accounts<br>Payable | Phones          | EQ / GIS        | General<br>Government | Total            |
|-------------------------------------|--------------------|---------------------|-----------------|-----------------|-----------------------|------------------|
| 90 292 Child Care                   | \$4,915            | \$536               | \$505           | \$0             | \$0                   | \$5,956          |
| 91 293 Veterans Relief              | 1,739              | 303                 | 841             | 0               | 0                     | 2,883            |
| 93 296 Soil & Sed Special Projects  | 1,146              | 105                 | 0               | 0               | 0                     | 1,251            |
| 94 298-634 Community Collaborative  | 405                | 29                  | 0               | 0               | 0                     | 434              |
| 95 298-673 Senior Coalition         | 18                 | 2                   | 0               | 0               | 0                     | 21               |
| 96 298-632 Suicide Prev Program     | 44                 | 11                  | 0               | 0               | 0                     | 55               |
| 97 299 Lapeer Comm Collaborat       | 7                  | 2                   | 0               | 0               | 0                     | 10               |
| 100 470 Old Courthouse Restoration  | 273                | 2                   | 0               | 0               | 0                     | 275              |
| 101 471 - 489 Drain Construct Funds | 317                | 184                 | 0               | 0               | 0                     | 501              |
| 102 482 911 Construction            | 41                 | 20                  | 0               | 0               | 0                     | 61               |
| 103 516 Delinquent Tax Fund         | 4,050              | 31                  | 0               | 0               | 0                     | 4,081            |
| 104 532 Foreclosure                 | (57,572)           | 211                 | 337             | 0               | 0                     | (57,025)         |
| 105 571 Telecom Fund                | 136                | 0                   | 0               | 0               | 0                     | 136              |
| 106 601 Revolving Drain Fund        | 92                 | 52                  | 0               | 0               | 0                     | 144              |
| 108 631 Bldg & Grnds - Equipment    | 1,695              | 336                 | 0               | 0               | 0                     | 2,031            |
| 109 639 Drain Equipment             | 302                | 177                 | 0               | 0               | 0                     | 479              |
| 110 649 CMH Equipment               | 240                | 36                  | 0               | 0               | 0                     | 275              |
| 111 676 Unemployment Insurance      | 3,298              | 27                  | 0               | 0               | 0                     | 3,325            |
| 112 677 Worker's Comp Fund          | 3,401              | 65                  | 0               | 0               | 0                     | 3,466            |
| 113 678 Health Insurance            | 20,948             | 341                 | 0               | 0               | 0                     | 21,289           |
| 114 731 Retirement System           | 6,459              | 27                  | 0               | 0               | 0                     | 6,486            |
| 115 736 Public Emp Health Care      | 2,694              | 27                  | 0               | 0               | 0                     | 2,720            |
| 117 801 Drain Fund                  | 671                | 173                 | 0               | 0               | 0                     | 843              |
| 118 851 Drain Fund                  | 7                  | 0                   | 0               | 0               | 0                     | 7                |
| 119 882 911 Debt Fund               | 88                 | 0                   | 0               | 0               | 0                     | 88               |
| 121 All Other                       | 1,120              | 135                 | 0               | 0               | 0                     | 1,255            |
| <b>Total</b>                        | <b>\$222,532</b>   | <b>\$23,828</b>     | <b>\$71,485</b> | <b>\$51,492</b> | <b>\$0</b>            | <b>\$369,337</b> |

**Utilities 101-267**  
**Nature and Extent of Service**

Lapeer County maintains a separate activity within the general fund (101-267) to track utility costs for specific buildings. Utilities are a portion of the cost of providing space for departments and programs to operate. Costs for the utilities are accumulated in specific accounts identified by building.

For plan purposes, these costs are separated by building and then allocated to the building's occupants based on their assigned square footages.

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

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

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**A. Department Costs**

**Dept:8 101-267 Utilities (Building Ops)**

| Description                          |   | Amount           | General<br>Admin | County<br>Complex | Annex          | Jail             | Health          | Historic<br>Courthouse | Storage<br>Building | Other<br>Buildings |
|--------------------------------------|---|------------------|------------------|-------------------|----------------|------------------|-----------------|------------------------|---------------------|--------------------|
| <hr/>                                |   |                  |                  |                   |                |                  |                 |                        |                     |                    |
| 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                  |
| <hr/>                                |   |                  |                  |                   |                |                  |                 |                        |                     |                    |
| Services & Supplies Cost             |   |                  |                  |                   |                |                  |                 |                        |                     |                    |
| 920-000 Utilities                    | P | 0                | 0                | 0                 | 0              | 0                | 0               | 0                      | 0                   | 0                  |
| 920-010 Old Courthouse               | P | 8,771            | 0                | 0                 | 0              | 0                | 0               | 8,771                  | 0                   | 0                  |
| 920-020 Annex Building               | P | 9,411            | 0                | 0                 | 9,411          | 0                | 0               | 0                      | 0                   | 0                  |
| 920-030 Jail                         | P | 132,592          | 0                | 0                 | 0              | 132,592          | 0               | 0                      | 0                   | 0                  |
| 920-040 Register of Deeds            | P | 2,335            | 0                | 0                 | 0              | 0                | 0               | 0                      | 2,335               | 0                  |
| 920-060 Complex                      | P | 188,981          | 0                | 188,981           | 0              | 0                | 0               | 0                      | 0                   | 0                  |
| 920-070 Garage                       | P | 2,371            | 0                | 0                 | 0              | 0                | 0               | 0                      | 0                   | 2,371              |
| 920-120 MICOA Building               | P | 43,608           | 0                | 0                 | 0              | 0                | 43,608          | 0                      | 0                   | 0                  |
| Subtotal - Services & Supplies       |   | 388,070          | 0                | 188,981           | 9,411          | 132,592          | 43,608          | 8,771                  | 2,335               | 2,371              |
| <hr/>                                |   |                  |                  |                   |                |                  |                 |                        |                     |                    |
| <b>Department Cost Total</b>         |   | 388,070          | 0                | 188,981           | 9,411          | 132,592          | 43,608          | 8,771                  | 2,335               | 2,371              |
| <hr/>                                |   |                  |                  |                   |                |                  |                 |                        |                     |                    |
| Adjustments to Cost                  |   |                  |                  |                   |                |                  |                 |                        |                     |                    |
| Subtotal - Adjustments               |   | 0                | 0                | 0                 | 0              | 0                | 0               | 0                      | 0                   | 0                  |
| <hr/>                                |   |                  |                  |                   |                |                  |                 |                        |                     |                    |
| <b>Total Costs After Adjustments</b> |   | 388,070          | 0                | 188,981           | 9,411          | 132,592          | 43,608          | 8,771                  | 2,335               | 2,371              |
| <hr/>                                |   |                  |                  |                   |                |                  |                 |                        |                     |                    |
| General Admin Distribution           |   |                  | 0                | 0                 | 0              | 0                | 0               | 0                      | 0                   | 0                  |
| <hr/>                                |   |                  |                  |                   |                |                  |                 |                        |                     |                    |
| <b>Grand Total</b>                   |   | <b>\$388,070</b> |                  | <b>\$188,981</b>  | <b>\$9,411</b> | <b>\$132,592</b> | <b>\$43,608</b> | <b>\$8,771</b>         | <b>\$2,335</b>      | <b>\$2,371</b>     |

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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:8 101-267 Utilities (Building Ops)**

| Department                              | First Incoming | Second Incoming  | County Complex   | Annex          | Jail             | Health          | Historic Courthouse | Storage Building | Other Buildings |
|---|----------------|------------------|------------------|----------------|------------------|-----------------|---------------------|------------------|-----------------|
| 3 General Accounting                    | \$1,773        | \$161            | \$942            | \$47           | \$661            | \$217           | \$44                | \$12             | \$12            |
| 3 Accounts Payable                      | 1,793          | 159              | 950              | 47             | 667              | 219             | 44                  | 12               | 12              |
| Subtotal - 101-191 Accounting           | 3,566          | 319              | 1,892            | 94             | 1,328            | 437             | 88                  | 23               | 24              |
| 5 Accounting Serv                       | 602            | 26               | 306              | 15             | 215              | 71              | 14                  | 4                | 4               |
| 5 Corporation Council                   | 87             | 4                | 44               | 2              | 31               | 10              | 2                   | 1                | 1               |
| 5 Cost Allocation                       | 1,826          | 113              | 944              | 47             | 663              | 218             | 44                  | 12               | 12              |
| Subtotal - 101-239 Professional Service | 2,514          | 143              | 1,294            | 64             | 908              | 299             | 60                  | 16               | 16              |
| 6 General Liability                     | 199            | 1                | 98               | 5              | 69               | 23              | 5                   | 1                | 1               |
| Subtotal - 101-242 Insurance            | 199            | 1                | 98               | 5              | 69               | 23              | 5                   | 1                | 1               |
| 7 Cash Accounting                       | 1,528          | 130              | 807              | 40             | 567              | 186             | 37                  | 10               | 10              |
| 7 Accounts Payable                      | 458            | 35               | 240              | 12             | 169              | 55              | 11                  | 3                | 3               |
| Subtotal - 101-253 Treasurer            | 1,986          | 165              | 1,048            | 52             | 735              | 242             | 49                  | 13               | 13              |
| <b>Total Incoming</b>                   | <b>8,267</b>   | <b>629</b>       | <b>4,332</b>     | <b>216</b>     | <b>3,039</b>     | <b>1,000</b>    | <b>201</b>          | <b>54</b>        | <b>54</b>       |
| <b>C. Total Allocated</b>               |                | <b>\$396,965</b> | <b>\$193,313</b> | <b>\$9,627</b> | <b>\$135,631</b> | <b>\$44,608</b> | <b>\$8,972</b>      | <b>\$2,389</b>   | <b>\$2,426</b>  |
|   |                |                  | 48.70%           | 2.43%          | 34.17%           | 11.24%          | 2.26%               | 0.60%            | 0.61%           |

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**County Complex Allocations**

**Dept:8 101-267 Utilities (Building Ops)**

| Department                        | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 2 101-172 Administration          | 1,104         | 1.93%              | \$3,718          | \$0           | \$3,718               | \$0               | \$3,718          |
| 3 101-191 Accounting              | 1,161         | 2.03%              | 3,910            | 0             | 3,910                 | 0                 | 3,910            |
| 4 101-228 Info Tech               | 426           | 0.74%              | 1,435            | 0             | 1,435                 | 0                 | 1,435            |
| 7 101-253 Treasurer               | 2,173         | 3.79%              | 7,318            | 0             | 7,318                 | 0                 | 7,318            |
| 9 101-265 Building & Grounds      | 700           | 1.22%              | 2,357            | 0             | 2,357                 | 4                 | 2,362            |
| 10 101-101 Board of Commissioners | 2,317         | 4.04%              | 7,803            | 0             | 7,803                 | 14                | 7,817            |
| 11 101-215 Clerk                  | 4,092         | 7.14%              | 13,781           | 0             | 13,781                | 24                | 13,805           |
| 15 101-257 Equalization           | 1,345         | 2.35%              | 4,530            | 0             | 4,530                 | 8                 | 4,537            |
| 17 101-283 Circuit Court          | 13,240        | 23.10%             | 44,589           | 0             | 44,589                | 77                | 44,667           |
| 18 101-286 District Court         | 8,395         | 14.65%             | 28,272           | 0             | 28,272                | 49                | 28,321           |
| 22 101-295 Adult Probation        | 1,689         | 2.95%              | 5,688            | 0             | 5,688                 | 10                | 5,698            |
| 23 101-296 Prosecuting Attorney   | 4,435         | 7.74%              | 14,936           | 0             | 14,936                | 26                | 14,962           |
| 27 101-351 Jail                   | 5,284         | 9.22%              | 17,795           | 0             | 17,795                | 31                | 17,826           |
| 28 101-442 Drain Commissioner     | 1,262         | 2.20%              | 4,250            | 0             | 4,250                 | 7                 | 4,257            |
| 40 215 Friend of the Court        | 6,145         | 10.72%             | 20,695           | 0             | 20,695                | 36                | 20,731           |
| 63 272 Community Corrections      | 750           | 1.31%              | 2,526            | 0             | 2,526                 | 4                 | 2,530            |
| 90 292 Child Care                 | 510           | 0.89%              | 1,718            | 0             | 1,718                 | 3                 | 1,721            |
| 121 All Other                     | 2,282         | 3.98%              | 7,685            | 0             | 7,685                 | 13                | 7,699            |
| <b>Subtotal</b>                   | <b>57,310</b> | <b>100.00%</b>     | <b>193,007</b>   | <b>0</b>      | <b>193,007</b>        | <b>306</b>        | <b>193,313</b>   |
| Direct Bills                      |               |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                      |               |                    |                  |               | <b>\$193,007</b>      |                   | <b>\$193,313</b> |

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

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**Annex Allocations**

**Dept:8 101-267 Utilities (Building Ops)**

| Department                                 | Units        | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total          |
|--|--------------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 32 101-711 Register of Deeds               | 2,532        | 43.30%             | \$4,162          | \$0           | \$4,162               | \$7               | \$4,168        |
| 45 223 Personal Care-Aide / Senior Activit | 1,560        | 26.68%             | 2,564            | 0             | 2,564                 | 4                 | 2,568          |
| 91 293 Veterans Relief                     | 1,179        | 20.16%             | 1,938            | 0             | 1,938                 | 3                 | 1,941          |
| 121 All Other                              | 577          | 9.87%              | 948              | 0             | 948                   | 2                 | 950            |
| <b>Subtotal</b>                            | <b>5,848</b> | <b>100.00%</b>     | <b>9,612</b>     | <b>0</b>      | <b>9,612</b>          | <b>15</b>         | <b>9,627</b>   |
| Direct Bills                               |              |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>                               |              |                    |                  |               | <b>\$9,612</b>        |                   | <b>\$9,627</b> |

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

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**Jail Allocations**

**Dept:8 101-267 Utilities (Building Ops)**

| Department                        | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 25 101-301 Sheriff Administration | 7,000  | 17.54%             | \$23,757         | \$0           | \$23,757              | \$38              | \$23,795         |
| 27 101-351 Jail                   | 32,900 | 82.46%             | 111,659          | 0             | 111,659               | 177               | 111,836          |
| <b>Subtotal</b>                   | 39,900 | 100.00%            | 135,416          | 0             | 135,416               | 215               | 135,631          |
| Direct Bills                      |        |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                      |        |                    |                  |               | <b>\$135,416</b>      |                   | <b>\$135,631</b> |

Basis Units: Assigned Square Footage by Department

Source: Building and Grounds Department



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**Health Allocations**

**Dept:8 101-267 Utilities (Building Ops)**

| Department                   | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 9 101-265 Building & Grounds | 2,916  | 12.06%             | \$5,371          | \$0           | \$5,371               | \$9               | \$5,379         |
| 31 101-710 MSU Extension     | 3,404  | 14.08%             | 6,270            | 0             | 6,270                 | 10                | 6,280           |
| 43 221 Health Department     | 17,668 | 73.07%             | 32,543           | 0             | 32,543                | 52                | 32,594          |
| 121 All Other                | 192    | 0.79%              | 354              | 0             | 354                   | 1                 | 354             |
| <b>Subtotal</b>              | 24,180 | 100.00%            | 44,537           | 0             | 44,537                | 71                | 44,608          |
| Direct Bills                 |        |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                 |        |                    |                  |               | <b>\$44,537</b>       |                   | <b>\$44,608</b> |

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

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**Historic Courthouse Allocations**

**Dept:8 101-267 Utilities (Building Ops)**

| Department      | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total          |
|-----------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 121 All Other   | 6,990 | 100.00%            | \$8,958          | \$0           | \$8,958               | \$14              | \$8,972        |
| <b>Subtotal</b> | 6,990 | 100.00%            | 8,958            | 0             | 8,958                 | 14                | 8,972          |
| Direct Bills    |       |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>    |       |                    |                  |               | <b>\$8,958</b>        |                   | <b>\$8,972</b> |

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

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**Storage Building Allocations**

**Dept:8 101-267 Utilities (Building Ops)**

| Department                        | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total          |
|-----------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 10 101-101 Board of Commissioners | 224   | 11.58%             | \$276            | \$0           | \$276                 | \$0               | \$277          |
| 17 101-283 Circuit Court          | 243   | 12.56%             | 300              | 0             | 300                   | 0                 | 300            |
| 18 101-286 District Court         | 952   | 49.20%             | 1,173            | 0             | 1,173                 | 2                 | 1,175          |
| 23 101-296 Prosecuting Attorney   | 516   | 26.67%             | 636              | 0             | 636                   | 1                 | 637            |
| <b>Subtotal</b>                   | 1,935 | 100.00%            | 2,385            | 0             | 2,385                 | 4                 | 2,389          |
| Direct Bills                      |       |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>                      |       |                    |                  |               | <b>\$2,385</b>        |                   | <b>\$2,389</b> |

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

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**Other Buildings Allocations**

**Dept:8 101-267 Utilities (Building Ops)**

| Department                               | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 108 631 Bldg & Grnds - Equipment         | 1     | 100.00%            | \$2,422          | \$0           | \$2,422               | \$4               | \$2,426 |
| <b>Subtotal</b>                          | 1     | 100.00%            | 2,422            | 0             | 2,422                 | 4                 | 2,426   |
| Direct Bills                             |       |                    |                  |               | 0                     |                   | 0       |
| <b>Total</b>                             |       |                    |                  |               | \$2,422               |                   | \$2,426 |
| Basis Units: Dollars of Cost by Building |       |                    |                  |               |                       |                   |         |
| Source: Ledger                           |       |                    |                  |               |                       |                   |         |

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**Allocation Summary**

**Dept:8 101-267 Utilities (Building Ops)**

| Department                                 | County Complex   | Annex          | Jail             | Health          | Historic Courthouse | Storage Building | Other Buildings | Total            |
|--|------------------|----------------|------------------|-----------------|---------------------|------------------|-----------------|------------------|
| 2 101-172 Administration                   | \$3,718          | \$0            | \$0              | \$0             | \$0                 | \$0              | \$0             | \$3,718          |
| 3 101-191 Accounting                       | 3,910            | 0              | 0                | 0               | 0                   | 0                | 0               | 3,910            |
| 4 101-228 Info Tech                        | 1,435            | 0              | 0                | 0               | 0                   | 0                | 0               | 1,435            |
| 7 101-253 Treasurer                        | 7,318            | 0              | 0                | 0               | 0                   | 0                | 0               | 7,318            |
| 9 101-265 Building & Grounds               | 2,362            | 0              | 0                | 5,379           | 0                   | 0                | 0               | 7,741            |
| 10 101-101 Board of Commissioners          | 7,817            | 0              | 0                | 0               | 0                   | 277              | 0               | 8,093            |
| 11 101-215 Clerk                           | 13,805           | 0              | 0                | 0               | 0                   | 0                | 0               | 13,805           |
| 15 101-257 Equalization                    | 4,537            | 0              | 0                | 0               | 0                   | 0                | 0               | 4,537            |
| 17 101-283 Circuit Court                   | 44,667           | 0              | 0                | 0               | 0                   | 300              | 0               | 44,967           |
| 18 101-286 District Court                  | 28,321           | 0              | 0                | 0               | 0                   | 1,175            | 0               | 29,497           |
| 22 101-295 Adult Probation                 | 5,698            | 0              | 0                | 0               | 0                   | 0                | 0               | 5,698            |
| 23 101-296 Prosecuting Attorney            | 14,962           | 0              | 0                | 0               | 0                   | 637              | 0               | 15,599           |
| 25 101-301 Sheriff Administration          | 0                | 0              | 23,795           | 0               | 0                   | 0                | 0               | 23,795           |
| 27 101-351 Jail                            | 17,826           | 0              | 111,836          | 0               | 0                   | 0                | 0               | 129,662          |
| 28 101-442 Drain Commissioner              | 4,257            | 0              | 0                | 0               | 0                   | 0                | 0               | 4,257            |
| 31 101-710 MSU Extension                   | 0                | 0              | 0                | 6,280           | 0                   | 0                | 0               | 6,280            |
| 32 101-711 Register of Deeds               | 0                | 4,168          | 0                | 0               | 0                   | 0                | 0               | 4,168            |
| 40 215 Friend of the Court                 | 20,731           | 0              | 0                | 0               | 0                   | 0                | 0               | 20,731           |
| 43 221 Health Department                   | 0                | 0              | 0                | 32,594          | 0                   | 0                | 0               | 32,594           |
| 45 223 Personal Care-Aide / Senior Activit | 0                | 2,568          | 0                | 0               | 0                   | 0                | 0               | 2,568            |
| 63 272 Community Corrections               | 2,530            | 0              | 0                | 0               | 0                   | 0                | 0               | 2,530            |
| 90 292 Child Care                          | 1,721            | 0              | 0                | 0               | 0                   | 0                | 0               | 1,721            |
| 91 293 Veterans Relief                     | 0                | 1,941          | 0                | 0               | 0                   | 0                | 0               | 1,941            |
| 108 631 Bldg & Grnds - Equipment           | 0                | 0              | 0                | 0               | 0                   | 0                | 2,426           | 2,426            |
| 121 All Other                              | 7,699            | 950            | 0                | 354             | 8,972               | 0                | 0               | 17,974           |
| <b>Total</b>                               | <b>\$193,313</b> | <b>\$9,627</b> | <b>\$135,631</b> | <b>\$44,608</b> | <b>\$8,972</b>      | <b>\$2,389</b>   | <b>\$2,426</b>  | <b>\$396,965</b> |

**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.

**Buildings and Grounds 101-265**  
**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.

**Buildings and Grounds 101-265**  
**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:9 101-265 Building & Grounds**

| Description                         |    | Amount         | General Admin | County Complex | Annex         | Jail           | Health Building | Garage        | Storage      | Animal Shelter |
|-------------------------------------|----|----------------|---------------|----------------|---------------|----------------|-----------------|---------------|--------------|----------------|
| <b>Personnel Costs</b>              |    |                |               |                |               |                |                 |               |              |                |
| Salaries                            | S1 | 335,495        | 0             | 120,912        | 13,420        | 55,826         | 43,380          | 4,831         | 3,959        | 2,416          |
| Salary % Split                      |    |                | .00%          | 36.04%         | 4.00%         | 16.64%         | 12.93%          | 1.44%         | 1.18%        | .72%           |
| Benefits                            | S  | 159,355        | 0             | 57,432         | 6,374         | 26,517         | 20,605          | 2,295         | 1,880        | 1,147          |
| Subtotal - Personnel Costs          |    | 494,851        | 0             | 178,344        | 19,794        | 82,343         | 63,984          | 7,126         | 5,839        | 3,563          |
| <b>Services &amp; Supplies Cost</b> |    |                |               |                |               |                |                 |               |              |                |
| 728-000 Postage                     | S  | 100            | 0             | 36             | 4             | 17             | 13              | 1             | 1            | 1              |
| 729-000 Printing & Binding          | S  | 192            | 0             | 69             | 8             | 32             | 25              | 3             | 2            | 1              |
| 730-000 Office Supplies             | S  | 99             | 0             | 36             | 4             | 16             | 13              | 1             | 1            | 1              |
| 730-010 Supplies - Other            | S  | 1,177          | 0             | 424            | 47            | 196            | 152             | 17            | 14           | 8              |
| 730-020 Janitorial Supplies         | S  | 2,090          | 0             | 753            | 84            | 348            | 270             | 30            | 25           | 15             |
| 743-000 Uniforms                    | S  | 635            | 0             | 229            | 25            | 106            | 82              | 9             | 7            | 5              |
| 744-000 Gas, Oil, Grease            | S  | 4,697          | 0             | 1,693          | 188           | 782            | 607             | 68            | 55           | 34             |
| 775-x Repairs & Maintenance         | P  | 61,196         | 0             | 12,514         | 1,353         | 34,878         | 5,578           | 2,170         | 497          | 234            |
| 813-000 Contracted Services         | S  | 1,162          | 0             | 419            | 46            | 193            | 150             | 17            | 14           | 8              |
| 850-000 Telephone                   | P  | 7,183          | 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  | 217,613        | 13,142        | 135,918        | 15,946        | 6,401          | 2,380           | 0             | 13           | 7,575          |
| 930-120 Maint Contract - MICOA Bldg | P  | 50,996         | 0             | 0              | 0             | 0              | 50,996          | 0             | 0            | 0              |
| 933-000 Office Equipment Maint      | S  | 1,621          | 0             | 584            | 65            | 270            | 210             | 23            | 19           | 12             |
| 934-000 Rubbish Removal             | P  | 30,444         | 9,243         | 3,189          | 354           | 4,352          | 0               | 1,486         | 104          | 743            |
| 942.000 Vehicle Cost Allocation     | D  | 8,131          | 0             | 0              | 0             | 0              | 0               | 0             | 0            | 0              |
| 944.000 Technology Licenses         | S  | 15,752         | 0             | 5,677          | 630           | 2,621          | 2,037           | 227           | 186          | 113            |
| 977.000 Machinery & Equipment       | S  | 878            | 0             | 317            | 35            | 146            | 114             | 13            | 10           | 6              |
| Subtotal - Services & Supplies      |    | 403,968        | 22,386        | 161,858        | 18,788        | 50,358         | 62,626          | 4,065         | 950          | 8,756          |
| <b>Department Cost Total</b>        |    | <b>898,819</b> | <b>22,386</b> | <b>340,202</b> | <b>38,582</b> | <b>132,701</b> | <b>126,610</b>  | <b>11,191</b> | <b>6,789</b> | <b>12,319</b>  |
| <b>Adjustments to Cost</b>          |    |                |               |                |               |                |                 |               |              |                |
| 942.000 Vehicle Cost Allocation     | D  | (8,131)        | 0             | 0              | 0             | 0              | 0               | 0             | 0            | 0              |

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**A. Department Costs**

**Dept:9 101-265 Building & Grounds**

| Description                          | Amount           | General<br>Admin | County<br>Complex | Annex           | Jail             | Health<br>Building | Garage          | Storage        | Animal<br>Shelter |
|--------------------------------------|------------------|------------------|-------------------|-----------------|------------------|--------------------|-----------------|----------------|-------------------|
| Subtotal - Adjustments               | (8,131)          | 0                | 0                 | 0               | 0                | 0                  | 0               | 0              | 0                 |
| <b>Total Costs After Adjustments</b> | 890,687          | 22,386           | 340,202           | 38,582          | 132,701          | 126,610            | 11,191          | 6,789          | 12,319            |
| General Admin Distribution           |                  | (22,386)         | 8,068             | 895             | 3,725            | 2,894              | 322             | 264            | 161               |
| <b>Grand Total</b>                   | <b>\$890,687</b> |                  | <b>\$348,270</b>  | <b>\$39,478</b> | <b>\$136,426</b> | <b>\$129,504</b>   | <b>\$11,513</b> | <b>\$7,053</b> | <b>\$12,480</b>   |

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**A. Department Costs**

**Dept:9 101-265 Building & Grounds**

| Description                         |    | Amount         | Social<br>Services | Central<br>Dispatch | Mental<br>Health | Historic Old<br>Courthouse | Other<br>Buildings | Phone/Netwo<br>rk | Shredding<br>Services | Direct<br>Services |
|-------------------------------------|----|----------------|--------------------|---------------------|------------------|----------------------------|--------------------|-------------------|-----------------------|--------------------|
| <b>Personnel Costs</b>              |    |                |                    |                     |                  |                            |                    |                   |                       |                    |
| Salaries                            | S1 | 335,495        | 26,135             | 9,796               | 50,358           | 0                          | 4,462              | 0                 | 0                     | 0                  |
| Salary % Split                      |    |                | 7.79%              | 2.92%               | 15.01%           | .00%                       | 1.33%              | .00%              | .00%                  | .00%               |
| Benefits                            | S  | 159,355        | 12,414             | 4,653               | 23,919           | 0                          | 2,119              | 0                 | 0                     | 0                  |
| Subtotal - Personnel Costs          |    | 494,851        | 38,549             | 14,450              | 74,277           | 0                          | 6,582              | 0                 | 0                     | 0                  |
| <b>Services &amp; Supplies Cost</b> |    |                |                    |                     |                  |                            |                    |                   |                       |                    |
| 728-000 Postage                     | S  | 100            | 8                  | 3                   | 15               | 0                          | 1                  | 0                 | 0                     | 0                  |
| 729-000 Printing & Binding          | S  | 192            | 15                 | 6                   | 29               | 0                          | 3                  | 0                 | 0                     | 0                  |
| 730-000 Office Supplies             | S  | 99             | 8                  | 3                   | 15               | 0                          | 1                  | 0                 | 0                     | 0                  |
| 730-010 Supplies - Other            | S  | 1,177          | 92                 | 34                  | 177              | 0                          | 16                 | 0                 | 0                     | 0                  |
| 730-020 Janitorial Supplies         | S  | 2,090          | 163                | 61                  | 314              | 0                          | 28                 | 0                 | 0                     | 0                  |
| 743-000 Uniforms                    | S  | 635            | 50                 | 19                  | 95               | 0                          | 8                  | 0                 | 0                     | 0                  |
| 744-000 Gas, Oil, Grease            | S  | 4,697          | 366                | 137                 | 705              | 0                          | 62                 | 0                 | 0                     | 0                  |
| 775-x Repairs & Maintenance         | P  | 61,196         | 2,369              | 0                   | 0                | 1,276                      | 328                | 0                 | 0                     | 0                  |
| 813-000 Contracted Services         | S  | 1,162          | 91                 | 34                  | 174              | 0                          | 15                 | 0                 | 0                     | 0                  |
| 850-000 Telephone                   | P  | 7,183          | 0                  | 0                   | 0                | 0                          | 0                  | 7,183             | 0                     | 0                  |
| 850-020 Telephone - Other           | P  | 0              | 0                  | 0                   | 0                | 0                          | 0                  | 0                 | 0                     | 0                  |
| 930-020 B/G Care & Maintenance      | P  | 217,613        | 21,636             | 4,893               | 0                | 9,583                      | 0                  | 0                 | 0                     | 126                |
| 930-120 Maint Contract - MICOA Bldg | P  | 50,996         | 0                  | 0                   | 0                | 0                          | 0                  | 0                 | 0                     | 0                  |
| 933-000 Office Equipment Maint      | S  | 1,621          | 126                | 47                  | 243              | 0                          | 22                 | 0                 | 0                     | 0                  |
| 934-000 Rubbish Removal             | P  | 30,444         | 2,229              | 0                   | 0                | 0                          | 0                  | 0                 | 8,334                 | 410                |
| 942.000 Vehicle Cost Allocation     | D  | 8,131          | 0                  | 0                   | 0                | 0                          | 0                  | 0                 | 0                     | 0                  |
| 944.000 Technology Licenses         | S  | 15,752         | 1,227              | 460                 | 2,364            | 0                          | 209                | 0                 | 0                     | 0                  |
| 977.000 Machinery & Equipment       | S  | 878            | 68                 | 26                  | 132              | 0                          | 12                 | 0                 | 0                     | 0                  |
| Subtotal - Services & Supplies      |    | 403,968        | 28,447             | 5,723               | 4,264            | 10,859                     | 705                | 7,183             | 8,334                 | 536                |
| <b>Department Cost Total</b>        |    | <b>898,819</b> | <b>66,996</b>      | <b>20,173</b>       | <b>78,541</b>    | <b>10,859</b>              | <b>7,287</b>       | <b>7,183</b>      | <b>8,334</b>          | <b>536</b>         |
| <b>Adjustments to Cost</b>          |    |                |                    |                     |                  |                            |                    |                   |                       |                    |
| 942.000 Vehicle Cost Allocation     | D  | (8,131)        | 0                  | 0                   | 0                | 0                          | 0                  | 0                 | 0                     | 0                  |

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**A. Department Costs**

**Dept:9 101-265 Building & Grounds**

| Description                          | Amount           | Social<br>Services | Central<br>Dispatch | Mental<br>Health | Historic Old<br>Courthouse | Other<br>Buildings | Phone/Netwo<br>rk | Shredding<br>Services | Direct<br>Services |
|--------------------------------------|------------------|--------------------|---------------------|------------------|----------------------------|--------------------|-------------------|-----------------------|--------------------|
| Subtotal - Adjustments               | (8,131)          | 0                  | 0                   | 0                | 0                          | 0                  | 0                 | 0                     | 0                  |
| <b>Total Costs After Adjustments</b> | 890,687          | 66,996             | 20,173              | 78,541           | 10,859                     | 7,287              | 7,183             | 8,334                 | 536                |
| General Admin Distribution           |                  | 1,744              | 654                 | 3,360            | 0                          | 298                | 0                 | 0                     | 0                  |
| <b>Grand Total</b>                   | <b>\$890,687</b> | <b>\$68,740</b>    | <b>\$20,826</b>     | <b>\$81,901</b>  | <b>\$10,859</b>            | <b>\$7,585</b>     | <b>\$7,183</b>    | <b>\$8,334</b>        | <b>\$536</b>       |

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:9 101-265 Building & Grounds**

| Department                              | First<br>Incoming | Second<br>Incoming | County<br>Complex | Annex | Jail    | Health<br>Building | Garage | Storage | Animal<br>Shelter | Social<br>Services |
|---|-------------------|--------------------|-------------------|-------|---------|--------------------|--------|---------|-------------------|--------------------|
| 1 County Complex                        | \$3,305           | \$14               | \$1,196           | \$133 | \$552   | \$429              | \$48   | \$39    | \$24              | \$259              |
| 1 Health Building                       | 1,010             | 4                  | 366               | 41    | 169     | 131                | 15     | 12      | 7                 | 79                 |
| Subtotal - Building Depreciation        | 4,315             | 19                 | 1,562             | 173   | 721     | 560                | 62     | 51      | 31                | 338                |
| 2 Administration                        | 4,863             | 430                | 1,908             | 212   | 881     | 685                | 76     | 62      | 38                | 412                |
| Subtotal - 101-172 Administration       | 4,863             | 430                | 1,908             | 212   | 881     | 685                | 76     | 62      | 38                | 412                |
| 3 General Accounting                    | 4,299             | 390                | 1,690             | 188   | 780     | 606                | 68     | 55      | 34                | 365                |
| 3 Accounts Payable                      | 3,643             | 322                | 1,429             | 159   | 660     | 513                | 57     | 47      | 29                | 309                |
| 3 Payroll                               | 1,103             | 98                 | 433               | 48    | 200     | 155                | 17     | 14      | 9                 | 94                 |
| 3 Termination Payoff                    | (12,176)          | 31                 | (4,377)           | (486) | (2,021) | (1,570)            | (175)  | (143)   | (87)              | (946)              |
| Subtotal - 101-191 Accounting           | (3,130)           | 841                | (825)             | (92)  | (381)   | (296)              | (33)   | (27)    | (16)              | (178)              |
| 4 Network Support                       | 9,324             | 225                | 3,441             | 382   | 1,589   | 1,235              | 138    | 113     | 69                | 744                |
| Subtotal - 101-228 Info Tech            | 9,324             | 225                | 3,441             | 382   | 1,589   | 1,235              | 138    | 113     | 69                | 744                |
| 5 Accounting Serv                       | 1,459             | 64                 | 549               | 61    | 253     | 197                | 22     | 18      | 11                | 119                |
| 5 Corporation Council                   | 201               | 8                  | 75                | 8     | 35      | 27                 | 3      | 2       | 2                 | 16                 |
| 5 Labor Relations                       | 444               | 18                 | 167               | 19    | 77      | 60                 | 7      | 5       | 3                 | 36                 |
| 5 Cost Allocation                       | 3,912             | 243                | 1,497             | 166   | 691     | 537                | 60     | 49      | 30                | 324                |
| 5 HR Physicals                          | 19                | 1                  | 7                 | 1     | 3       | 3                  | 0      | 0       | 0                 | 2                  |
| Subtotal - 101-239 Professional Service | 6,036             | 334                | 2,296             | 255   | 1,060   | 824                | 92     | 75      | 46                | 496                |
| 6 General Liability                     | 462               | 3                  | 168               | 19    | 77      | 60                 | 7      | 5       | 3                 | 36                 |
| 6 Vehicle Insurance                     | 5,809             | 39                 | 2,108             | 234   | 973     | 756                | 84     | 69      | 42                | 456                |
| 6 Public Officials Liability            | 2,009             | 14                 | 729               | 81    | 337     | 262                | 29     | 24      | 15                | 158                |
| 6 County Complex Property               | 332               | 2                  | 121               | 13    | 56      | 43                 | 5      | 4       | 2                 | 26                 |
| 6 Health Building Property              | 1,069             | 7                  | 388               | 43    | 179     | 139                | 15     | 13      | 8                 | 84                 |
| 6 Additional Insurance                  | 2,882             | 19                 | 1,046             | 116   | 483     | 375                | 42     | 34      | 21                | 226                |
| Subtotal - 101-242 Insurance            | 12,564            | 85                 | 4,559             | 506   | 2,105   | 1,635              | 182    | 149     | 91                | 985                |
| 7 Cash Accounting                       | 3,705             | 315                | 1,449             | 161   | 669     | 520                | 58     | 47      | 29                | 313                |
| 7 Accounts Payable                      | 931               | 72                 | 361               | 40    | 167     | 130                | 14     | 12      | 7                 | 78                 |
| 7 Phones                                | 468               | 37                 | 182               | 20    | 84      | 65                 | 7      | 6       | 4                 | 39                 |
| Subtotal - 101-253 Treasurer            | 5,104             | 424                | 1,992             | 221   | 920     | 715                | 80     | 65      | 40                | 431                |
| 8 County Complex                        | 2,357             | 4                  | 851               | 94    | 393     | 305                | 34     | 28      | 17                | 184                |

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:9 101-265 Building & Grounds**

| Department                                | First<br>Incoming | Second<br>Incoming | County<br>Complex | Annex    | Jail      | Health<br>Building | Garage   | Storage | Animal<br>Shelter | Social<br>Services |
|---|-------------------|--------------------|-------------------|----------|-----------|--------------------|----------|---------|-------------------|--------------------|
| 8 Health                                  | \$5,371           | \$9                | \$1,939           | \$215    | \$895     | \$696              | \$77     | \$63    | \$39              | \$419              |
| Subtotal - 101-267 Utilities (Building Op | 7,728             | 13                 | 2,790             | 310      | 1,288     | 1,001              | 111      | 91      | 56                | 603                |
| 9 County Complex                          | 0                 | 4,460              | 1,607             | 178      | 742       | 577                | 64       | 53      | 32                | 347                |
| 9 Health Building                         | 0                 | 16,347             | 5,892             | 654      | 2,720     | 2,114              | 235      | 193     | 118               | 1,273              |
| 9 Phone/Network                           | 0                 | 51                 | 18                | 2        | 8         | 7                  | 1        | 1       | 0                 | 4                  |
| 9 Shredding Services                      | 0                 | 490                | 177               | 20       | 82        | 63                 | 7        | 6       | 4                 | 38                 |
| Subtotal - 101-265 Building & Grounds     | 0                 | 21,348             | 7,694             | 854      | 3,552     | 2,760              | 307      | 252     | 154               | 1,663              |
| <b>Total Incoming</b>                     | 46,804            | 23,718             | 25,416            | 2,821    | 11,735    | 9,119              | 1,016    | 832     | 508               | 5,494              |
| <b>C. Total Allocated</b>                 |                   | \$961,209          | \$373,686         | \$42,298 | \$148,161 | \$138,623          | \$12,529 | \$7,885 | \$12,988          | \$74,233           |
|   |                   |                    | 38.88%            | 4.40%    | 15.41%    | 14.42%             | 1.30%    | 0.82%   | 1.35%             | 7.72%              |

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:9 101-265 Building & Grounds**

| Department                              | First<br>Incoming | Second<br>Incoming | Central<br>Dispatch | Mental<br>Health | Historic Old<br>Courthouse | Other<br>Buildings | Phone/Netwo<br>rk | Shredding<br>Services | Direct<br>Services |
|---|-------------------|--------------------|---------------------|------------------|----------------------------|--------------------|-------------------|-----------------------|--------------------|
| 1 County Complex                        | \$3,305           | \$14               | \$97                | \$498            | \$0                        | \$44               | \$0               | \$0                   | \$0                |
| 1 Health Building                       | 1,010             | 4                  | 30                  | 152              | 0                          | 13                 | 0                 | 0                     | 0                  |
| Subtotal - Building Depreciation        | 4,315             | 19                 | 127                 | 650              | 0                          | 58                 | 0                 | 0                     | 0                  |
| 2 Administration                        | 4,863             | 430                | 155                 | 795              | 0                          | 70                 | 0                 | 0                     | 0                  |
| Subtotal - 101-172 Administration       | 4,863             | 430                | 155                 | 795              | 0                          | 70                 | 0                 | 0                     | 0                  |
| 3 General Accounting                    | 4,299             | 390                | 137                 | 704              | 0                          | 62                 | 0                 | 0                     | 0                  |
| 3 Accounts Payable                      | 3,643             | 322                | 116                 | 595              | 0                          | 53                 | 0                 | 0                     | 0                  |
| 3 Payroll                               | 1,103             | 98                 | 35                  | 180              | 0                          | 16                 | 0                 | 0                     | 0                  |
| 3 Termination Payoff                    | (12,176)          | 31                 | (355)               | (1,823)          | 0                          | (162)              | 0                 | 0                     | 0                  |
| Subtotal - 101-191 Accounting           | (3,130)           | 841                | (67)                | (344)            | 0                          | (30)               | 0                 | 0                     | 0                  |
| 4 Network Support                       | 9,324             | 225                | 279                 | 1,433            | 0                          | 127                | 0                 | 0                     | 0                  |
| Subtotal - 101-228 Info Tech            | 9,324             | 225                | 279                 | 1,433            | 0                          | 127                | 0                 | 0                     | 0                  |
| 5 Accounting Serv                       | 1,459             | 64                 | 44                  | 229              | 0                          | 20                 | 0                 | 0                     | 0                  |
| 5 Corporation Council                   | 201               | 8                  | 6                   | 31               | 0                          | 3                  | 0                 | 0                     | 0                  |
| 5 Labor Relations                       | 444               | 18                 | 14                  | 69               | 0                          | 6                  | 0                 | 0                     | 0                  |
| 5 Cost Allocation                       | 3,912             | 243                | 121                 | 624              | 0                          | 55                 | 0                 | 0                     | 0                  |
| 5 HR Physicals                          | 19                | 1                  | 1                   | 3                | 0                          | 0                  | 0                 | 0                     | 0                  |
| Subtotal - 101-239 Professional Service | 6,036             | 334                | 186                 | 956              | 0                          | 85                 | 0                 | 0                     | 0                  |
| 6 General Liability                     | 462               | 3                  | 14                  | 70               | 0                          | 6                  | 0                 | 0                     | 0                  |
| 6 Vehicle Insurance                     | 5,809             | 39                 | 171                 | 878              | 0                          | 78                 | 0                 | 0                     | 0                  |
| 6 Public Officials Liability            | 2,009             | 14                 | 59                  | 304              | 0                          | 27                 | 0                 | 0                     | 0                  |
| 6 County Complex Property               | 332               | 2                  | 10                  | 50               | 0                          | 4                  | 0                 | 0                     | 0                  |
| 6 Health Building Property              | 1,069             | 7                  | 31                  | 162              | 0                          | 14                 | 0                 | 0                     | 0                  |
| 6 Additional Insurance                  | 2,882             | 19                 | 85                  | 436              | 0                          | 39                 | 0                 | 0                     | 0                  |
| Subtotal - 101-242 Insurance            | 12,564            | 85                 | 369                 | 1,899            | 0                          | 168                | 0                 | 0                     | 0                  |
| 7 Cash Accounting                       | 3,705             | 315                | 117                 | 603              | 0                          | 53                 | 0                 | 0                     | 0                  |
| 7 Accounts Payable                      | 931               | 72                 | 29                  | 150              | 0                          | 13                 | 0                 | 0                     | 0                  |
| 7 Phones                                | 468               | 37                 | 15                  | 76               | 0                          | 7                  | 0                 | 0                     | 0                  |
| Subtotal - 101-253 Treasurer            | 5,104             | 424                | 161                 | 830              | 0                          | 74                 | 0                 | 0                     | 0                  |
| 8 County Complex                        | 2,357             | 4                  | 69                  | 354              | 0                          | 31                 | 0                 | 0                     | 0                  |

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:9 101-265 Building & Grounds**

| Department                                | First<br>Incoming | Second<br>Incoming | Central<br>Dispatch | Mental<br>Health | Historic Old<br>Courthouse | Other<br>Buildings | Phone/Netwo<br>rk | Shredding<br>Services | Direct<br>Services |
|---|-------------------|--------------------|---------------------|------------------|----------------------------|--------------------|-------------------|-----------------------|--------------------|
| 8 Health                                  | \$5,371           | \$9                | \$157               | \$807            | \$0                        | \$72               | \$0               | \$0                   | \$0                |
| Subtotal - 101-267 Utilities (Building Op | 7,728             | 13                 | 226                 | 1,162            | 0                          | 103                | 0                 | 0                     | 0                  |
| 9 County Complex                          | 0                 | 4,460              | 130                 | 669              | 0                          | 59                 | 0                 | 0                     | 0                  |
| 9 Health Building                         | 0                 | 16,347             | 477                 | 2,454            | 0                          | 217                | 0                 | 0                     | 0                  |
| 9 Phone/Network                           | 0                 | 51                 | 1                   | 8                | 0                          | 1                  | 0                 | 0                     | 0                  |
| 9 Shredding Services                      | 0                 | 490                | 14                  | 74               | 0                          | 7                  | 0                 | 0                     | 0                  |
| Subtotal - 101-265 Building & Grounds     | 0                 | 21,348             | 623                 | 3,204            | 0                          | 284                | 0                 | 0                     | 0                  |
| <b>Total Incoming</b>                     | 46,804            | 23,718             | 2,059               | 10,585           | 0                          | 938                | 0                 | 0                     | 0                  |
| <b>C. Total Allocated</b>                 |                   | \$961,209          | \$22,885            | \$92,486         | \$10,859                   | \$8,523            | \$7,183           | \$8,334               | \$536              |
|   |                   |                    | 2.38%               | 9.62%            | 1.13%                      | 0.89%              | 0.75%             | 0.87%                 | 0.06%              |



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**County Complex Allocations**

**Dept:9 101-265 Building & Grounds**

| Department                        | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 2 101-172 Administration          | 1,104         | 1.93%              | \$7,034          | \$0           | \$7,034               | \$0               | \$7,034          |
| 3 101-191 Accounting              | 1,161         | 2.03%              | 7,397            | 0             | 7,397                 | 0                 | 7,397            |
| 4 101-228 Info Tech               | 426           | 0.74%              | 2,714            | 0             | 2,714                 | 0                 | 2,714            |
| 7 101-253 Treasurer               | 2,173         | 3.79%              | 13,845           | 0             | 13,845                | 0                 | 13,845           |
| 9 101-265 Building & Grounds      | 700           | 1.22%              | 4,460            | 0             | 4,460                 | 0                 | 4,460            |
| 10 101-101 Board of Commissioners | 2,317         | 4.04%              | 14,762           | 0             | 14,762                | 383               | 15,145           |
| 11 101-215 Clerk                  | 4,092         | 7.14%              | 26,071           | 0             | 26,071                | 676               | 26,747           |
| 15 101-257 Equalization           | 1,345         | 2.35%              | 8,569            | 0             | 8,569                 | 222               | 8,792            |
| 17 101-283 Circuit Court          | 13,240        | 23.10%             | 84,356           | 0             | 84,356                | 2,187             | 86,543           |
| 18 101-286 District Court         | 8,395         | 14.65%             | 53,487           | 0             | 53,487                | 1,387             | 54,874           |
| 22 101-295 Adult Probation        | 1,689         | 2.95%              | 10,761           | 0             | 10,761                | 279               | 11,040           |
| 23 101-296 Prosecuting Attorney   | 4,435         | 7.74%              | 28,257           | 0             | 28,257                | 733               | 28,989           |
| 27 101-351 Jail                   | 5,284         | 9.22%              | 33,666           | 0             | 33,666                | 873               | 34,539           |
| 28 101-442 Drain Commissioner     | 1,262         | 2.20%              | 8,041            | 0             | 8,041                 | 208               | 8,249            |
| 40 215 Friend of the Court        | 6,145         | 10.72%             | 39,152           | 0             | 39,152                | 1,015             | 40,167           |
| 63 272 Community Corrections      | 750           | 1.31%              | 4,778            | 0             | 4,778                 | 124               | 4,902            |
| 90 292 Child Care                 | 510           | 0.89%              | 3,249            | 0             | 3,249                 | 84                | 3,334            |
| 121 All Other                     | 2,282         | 3.98%              | 14,539           | 0             | 14,539                | 377               | 14,916           |
| <b>Subtotal</b>                   | <b>57,310</b> | <b>100.00%</b>     | <b>365,138</b>   | <b>0</b>      | <b>365,138</b>        | <b>8,548</b>      | <b>373,686</b>   |
| Direct Bills                      |               |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                      |               |                    |                  |               | <b>\$365,138</b>      |                   | <b>\$373,686</b> |

Basis Units: Assigned Square Footage by Department

Source: Buildings and Grounds Department

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**Annex Allocations**

**Dept:9 101-265 Building & Grounds**

| Department                                 | Units        | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|--|--------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 32 101-711 Register of Deeds               | 2,532        | 43.30%             | \$17,903         | \$0           | \$17,903              | \$411             | \$18,314        |
| 45 223 Personal Care-Aide / Senior Activit | 1,560        | 26.68%             | 11,030           | 0             | 11,030                | 253               | 11,283          |
| 91 293 Veterans Relief                     | 1,179        | 20.16%             | 8,336            | 0             | 8,336                 | 191               | 8,528           |
| 121 All Other                              | 577          | 9.87%              | 4,080            | 0             | 4,080                 | 94                | 4,173           |
| <b>Subtotal</b>                            | <b>5,848</b> | <b>100.00%</b>     | <b>41,350</b>    | <b>0</b>      | <b>41,350</b>         | <b>949</b>        | <b>42,298</b>   |
| Direct Bills                               |              |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                               |              |                    |                  |               | <b>\$41,350</b>       |                   | <b>\$42,298</b> |

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

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**Jail Allocations**

**Dept:9 101-265 Building & Grounds**

| Department                        | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 25 101-301 Sheriff Administration | 7,000  | 17.54%             | \$25,301         | \$0           | \$25,301              | \$692             | \$25,993         |
| 27 101-351 Jail                   | 32,900 | 82.46%             | 118,914          | 0             | 118,914               | 3,254             | 122,168          |
| <b>Subtotal</b>                   | 39,900 | 100.00%            | 144,214          | 0             | 144,214               | 3,947             | 148,161          |
| Direct Bills                      |        |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                      |        |                    |                  |               | <b>\$144,214</b>      |                   | <b>\$148,161</b> |

Basis Units: Assigned Square Footage by Department

Source: Buildings and Grounds Department

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**Health Building Allocations**

**Dept:9 101-265 Building & Grounds**

| Department                   | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 9 101-265 Building & Grounds | 2,916         | 12.06%             | \$16,347         | \$0           | \$16,347              | \$0               | \$16,347         |
| 31 101-710 MSU Extension     | 3,404         | 14.08%             | 19,083           | 0             | 19,083                | 491               | 19,574           |
| 43 221 Health Department     | 17,668        | 73.07%             | 99,049           | 0             | 99,049                | 2,548             | 101,597          |
| 121 All Other                | 192           | 0.79%              | 1,076            | 0             | 1,076                 | 28                | 1,104            |
| <b>Subtotal</b>              | <b>24,180</b> | <b>100.00%</b>     | <b>135,556</b>   | <b>0</b>      | <b>135,556</b>        | <b>3,067</b>      | <b>138,623</b>   |
| Direct Bills                 |               |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                 |               |                    |                  |               | <b>\$135,556</b>      |                   | <b>\$138,623</b> |

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

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**Garage Allocations**

**Dept:9 101-265 Building & Grounds**

| Department                       | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|----------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 108 631 Bldg & Grnds - Equipment | 3,456 | 100.00%            | \$12,187         | \$0           | \$12,187              | \$342             | \$12,529        |
| <b>Subtotal</b>                  | 3,456 | 100.00%            | 12,187           | 0             | 12,187                | 342               | 12,529          |
| Direct Bills                     |       |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                     |       |                    |                  |               | <b>\$12,187</b>       |                   | <b>\$12,529</b> |

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

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**Storage Allocations**

**Dept:9 101-265 Building & Grounds**

| Department                        | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total          |
|-----------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 10 101-101 Board of Commissioners | 224   | 11.58%             | \$880            | \$0           | \$880                 | \$32              | \$913          |
| 17 101-283 Circuit Court          | 243   | 12.56%             | 955              | 0             | 955                   | 35                | 990            |
| 18 101-286 District Court         | 952   | 49.20%             | 3,742            | 0             | 3,742                 | 138               | 3,879          |
| 23 101-296 Prosecuting Attorney   | 516   | 26.67%             | 2,028            | 0             | 2,028                 | 75                | 2,103          |
| <b>Subtotal</b>                   | 1,935 | 100.00%            | 7,605            | 0             | 7,605                 | 280               | 7,885          |
| Direct Bills                      |       |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>                      |       |                    |                  |               | <b>\$7,605</b>        |                   | <b>\$7,885</b> |

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

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**Animal Shelter Allocations**

**Dept:9 101-265 Building & Grounds**

| Department                               | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 46 225 Animal Control                    | 100   | 100.00%            | \$12,817         | \$0           | \$12,817              | \$171             | \$12,988        |
| <b>Subtotal</b>                          | 100   | 100.00%            | 12,817           | 0             | 12,817                | 171               | 12,988          |
| Direct Bills                             |       |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                             |       |                    |                  |               | <b>\$12,817</b>       |                   | <b>\$12,988</b> |
| Basis Units: Direct Assignment           |       |                    |                  |               |                       |                   |                 |
| Source: Buildings and Grounds Department |       |                    |                  |               |                       |                   |                 |

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**Social Services Allocations**

**Dept:9 101-265 Building & Grounds**

| Department                               | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 120 FIA Space                            | 100   | 100.00%            | \$72,386         | \$0           | \$72,386              | \$1,848           | \$74,233        |
| <b>Subtotal</b>                          | 100   | 100.00%            | 72,386           | 0             | 72,386                | 1,848             | 74,233          |
| Direct Bills                             |       |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                             |       |                    |                  |               | <b>\$72,386</b>       |                   | <b>\$74,233</b> |
| Basis Units: Assigned Square Footage     |       |                    |                  |               |                       |                   |                 |
| Source: Buildings and Grounds Department |       |                    |                  |               |                       |                   |                 |



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**Central Dispatch Allocations**

**Dept:9 101-265 Building & Grounds**

| Department                               | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 53 261 911 Fund                          | 100   | 100.00%            | \$22,193         | \$0           | \$22,193              | \$693             | \$22,885        |
| <b>Subtotal</b>                          | 100   | 100.00%            | 22,193           | 0             | 22,193                | 693               | 22,885          |
| Direct Bills                             |       |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                             |       |                    |                  |               | <b>\$22,193</b>       |                   | <b>\$22,885</b> |
| Basis Units: Direct Assignment           |       |                    |                  |               |                       |                   |                 |
| Source: Buildings and Grounds Department |       |                    |                  |               |                       |                   |                 |

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**Mental Health Allocations**

**Dept:9 101-265 Building & Grounds**

| Department                               | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|--|--------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 44 222 Comm. Mental Health               | 34,852 | 96.81%             | \$86,090         | \$0           | \$86,090              | \$3,447           | \$89,537        |
| 121 All Other                            | 1,148  | 3.19%              | 2,836            | 0             | 2,836                 | 114               | 2,949           |
| <b>Subtotal</b>                          | 36,000 | 100.00%            | 88,926           | 0             | 88,926                | 3,560             | 92,486          |
| Direct Bills                             |        |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                             |        |                    |                  |               | <b>\$88,926</b>       |                   | <b>\$92,486</b> |
| Basis Units: Assigned Square Footage     |        |                    |                  |               |                       |                   |                 |
| Source: Buildings and Grounds Department |        |                    |                  |               |                       |                   |                 |

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**Historic Old Courthouse Allocations**

**Dept:9 101-265 Building & Grounds**

| Department                               | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 121 All Other                            | 6,690 | 100.00%            | \$10,859         | \$0           | \$10,859              | \$0               | \$10,859        |
| <b>Subtotal</b>                          | 6,690 | 100.00%            | 10,859           | 0             | 10,859                | 0                 | 10,859          |
| Direct Bills                             |       |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                             |       |                    |                  |               | <b>\$10,859</b>       |                   | <b>\$10,859</b> |
| Basis Units: Assigned Square Footage     |       |                    |                  |               |                       |                   |                 |
| Source: Buildings and Grounds Department |       |                    |                  |               |                       |                   |                 |

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**Other Buildings Allocations**

**Dept:9 101-265 Building & Grounds**

| Department                               | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total          |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 121 All Other                            | 3,200 | 100.00%            | \$8,207          | \$0           | \$8,207               | \$315             | \$8,523        |
| <b>Subtotal</b>                          | 3,200 | 100.00%            | 8,207            | 0             | 8,207                 | 315               | 8,523          |
| Direct Bills                             |       |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>                             |       |                    |                  |               | <b>\$8,207</b>        |                   | <b>\$8,523</b> |
| Basis Units: Assigned Square Footage     |       |                    |                  |               |                       |                   |                |
| Source: Buildings and Grounds Department |       |                    |                  |               |                       |                   |                |

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**Phone/Network Allocations**

**Dept:9 101-265 Building & Grounds**

| Department                                 | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total          |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 2 101-172 Administration                   | 5     | 1.17%              | \$84             | \$0           | \$84                  | \$0               | \$84           |
| 3 101-191 Accounting                       | 6     | 1.41%              | 101              | 0             | 101                   | 0                 | 101            |
| 4 101-228 Info Tech                        | 1     | 0.23%              | 17               | 0             | 17                    | 0                 | 17             |
| 7 101-253 Treasurer                        | 5     | 1.17%              | 84               | 0             | 84                    | 0                 | 84             |
| 9 101-265 Building & Grounds               | 3     | 0.70%              | 51               | 0             | 51                    | 0                 | 51             |
| 10 101-101 Board of Commissioners          | 7     | 1.64%              | 118              | 0             | 118                   | 0                 | 118            |
| 11 101-215 Clerk                           | 9     | 2.11%              | 152              | 0             | 152                   | 0                 | 152            |
| 15 101-257 Equalization                    | 2     | 0.47%              | 34               | 0             | 34                    | 0                 | 34             |
| 17 101-283 Circuit Court                   | 13    | 3.05%              | 219              | 0             | 219                   | 0                 | 219            |
| 18 101-286 District Court                  | 22    | 5.16%              | 371              | 0             | 371                   | 0                 | 371            |
| 19 101-294 Probate Court                   | 19    | 4.46%              | 320              | 0             | 320                   | 0                 | 320            |
| 22 101-295 Adult Probation                 | 9     | 2.11%              | 152              | 0             | 152                   | 0                 | 152            |
| 23 101-296 Prosecuting Attorney            | 16    | 3.76%              | 270              | 0             | 270                   | 0                 | 270            |
| 25 101-301 Sheriff Administration          | 28    | 6.57%              | 472              | 0             | 472                   | 0                 | 472            |
| 28 101-442 Drain Commissioner              | 4     | 0.94%              | 67               | 0             | 67                    | 0                 | 67             |
| 31 101-710 MSU Extension                   | 10    | 2.35%              | 169              | 0             | 169                   | 0                 | 169            |
| 32 101-711 Register of Deeds               | 9     | 2.11%              | 152              | 0             | 152                   | 0                 | 152            |
| 40 215 Friend of the Court                 | 24    | 5.63%              | 405              | 0             | 405                   | 0                 | 405            |
| 43 221 Health Department                   | 73    | 17.14%             | 1,231            | 0             | 1,231                 | 0                 | 1,231          |
| 44 222 Comm. Mental Health                 | 139   | 32.63%             | 2,344            | 0             | 2,344                 | 0                 | 2,344          |
| 45 223 Personal Care-Aide / Senior Activit | 3     | 0.70%              | 51               | 0             | 51                    | 0                 | 51             |
| 46 225 Animal Control                      | 4     | 0.94%              | 67               | 0             | 67                    | 0                 | 67             |
| 52 260 Indigent Defense                    | 2     | 0.47%              | 34               | 0             | 34                    | 0                 | 34             |
| 63 272 Community Corrections               | 3     | 0.70%              | 51               | 0             | 51                    | 0                 | 51             |
| 90 292 Child Care                          | 3     | 0.70%              | 51               | 0             | 51                    | 0                 | 51             |
| 91 293 Veterans Relief                     | 5     | 1.17%              | 84               | 0             | 84                    | 0                 | 84             |
| 104 532 Foreclosure                        | 2     | 0.47%              | 34               | 0             | 34                    | 0                 | 34             |
| <b>Subtotal</b>                            | 426   | 100.00%            | 7,183            | 0             | 7,183                 | 0                 | 7,183          |
| Direct Bills                               |       |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>                               |       |                    |                  |               | <b>\$7,183</b>        |                   | <b>\$7,183</b> |

Basis Units: Number of Phone Lines  
Source: Phone Directory

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**Shredding Services Allocations**

**Dept:9 101-265 Building & Grounds**

| Department                        | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total          |
|-----------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 2 101-172 Administration          | 1     | 5.88%              | \$490            | \$0           | \$490                 | \$0               | \$490          |
| 3 101-191 Accounting              | 1     | 5.88%              | 490              | 0             | 490                   | 0                 | 490            |
| 4 101-228 Info Tech               | 1     | 5.88%              | 490              | 0             | 490                   | 0                 | 490            |
| 7 101-253 Treasurer               | 1     | 5.88%              | 490              | 0             | 490                   | 0                 | 490            |
| 9 101-265 Building & Grounds      | 1     | 5.88%              | 490              | 0             | 490                   | 0                 | 490            |
| 10 101-101 Board of Commissioners | 1     | 5.88%              | 490              | 0             | 490                   | 0                 | 490            |
| 11 101-215 Clerk                  | 1     | 5.88%              | 490              | 0             | 490                   | 0                 | 490            |
| 15 101-257 Equalization           | 1     | 5.88%              | 490              | 0             | 490                   | 0                 | 490            |
| 17 101-283 Circuit Court          | 1     | 5.88%              | 490              | 0             | 490                   | 0                 | 490            |
| 18 101-286 District Court         | 2     | 11.76%             | 980              | 0             | 980                   | 0                 | 980            |
| 22 101-295 Adult Probation        | 1     | 5.88%              | 490              | 0             | 490                   | 0                 | 490            |
| 23 101-296 Prosecuting Attorney   | 1     | 5.88%              | 490              | 0             | 490                   | 0                 | 490            |
| 40 215 Friend of the Court        | 2     | 11.76%             | 980              | 0             | 980                   | 0                 | 980            |
| 63 272 Community Corrections      | 1     | 5.88%              | 490              | 0             | 490                   | 0                 | 490            |
| 90 292 Child Care                 | 1     | 5.88%              | 490              | 0             | 490                   | 0                 | 490            |
| <b>Subtotal</b>                   | 17    | 100.00%            | 8,334            | 0             | 8,334                 | 0                 | 8,334          |
| Direct Bills                      |       |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>                      |       |                    |                  |               | <b>\$8,334</b>        |                   | <b>\$8,334</b> |

Basis Units: Access to Shredding Containers

Source: Buildings and Grounds

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**Direct Services Allocations**

**Dept:9 101-265 Building & Grounds**

| Department                 | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total        |
|----------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|--------------|
| 40 215 Friend of the Court | 425.00 | 77.10%             | \$414            | \$0           | \$414                 | \$0               | \$414        |
| 78 276 Senior Millage      | 18.78  | 3.41%              | 18               | 0             | 18                    | 0                 | 18           |
| 91 293 Veterans Relief     | 107.48 | 19.50%             | 105              | 0             | 105                   | 0                 | 105          |
| <b>Subtotal</b>            | 551.26 | 100.00%            | 536              | 0             | 536                   | 0                 | 536          |
| Direct Bills               |        |                    |                  |               | 0                     |                   | 0            |
| <b>Total</b>               |        |                    |                  |               | <b>\$536</b>          |                   | <b>\$536</b> |

Basis Units: Dollar Amount of specific Services by Department

Source: Paid Invoices

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**Allocation Summary**

**Dept:9 101-265 Building & Grounds**

| Department                                | County Complex   | Annex           | Jail             | Health Building  | Garage          | Storage        | Animal Shelter  | Social Services | Central Dispatch | Mental Health   |
|---|------------------|-----------------|------------------|------------------|-----------------|----------------|-----------------|-----------------|------------------|-----------------|
| 2 101-172 Administration                  | \$7,034          | \$0             | \$0              | \$0              | \$0             | \$0            | \$0             | \$0             | \$0              | \$0             |
| 3 101-191 Accounting                      | 7,397            | 0               | 0                | 0                | 0               | 0              | 0               | 0               | 0                | 0               |
| 4 101-228 Info Tech                       | 2,714            | 0               | 0                | 0                | 0               | 0              | 0               | 0               | 0                | 0               |
| 7 101-253 Treasurer                       | 13,845           | 0               | 0                | 0                | 0               | 0              | 0               | 0               | 0                | 0               |
| 9 101-265 Building & Grounds              | 4,460            | 0               | 0                | 16,347           | 0               | 0              | 0               | 0               | 0                | 0               |
| 10 101-101 Board of Commissioners         | 15,145           | 0               | 0                | 0                | 0               | 913            | 0               | 0               | 0                | 0               |
| 11 101-215 Clerk                          | 26,747           | 0               | 0                | 0                | 0               | 0              | 0               | 0               | 0                | 0               |
| 15 101-257 Equalization                   | 8,792            | 0               | 0                | 0                | 0               | 0              | 0               | 0               | 0                | 0               |
| 17 101-283 Circuit Court                  | 86,543           | 0               | 0                | 0                | 0               | 990            | 0               | 0               | 0                | 0               |
| 18 101-286 District Court                 | 54,874           | 0               | 0                | 0                | 0               | 3,879          | 0               | 0               | 0                | 0               |
| 19 101-294 Probate Court                  | 0                | 0               | 0                | 0                | 0               | 0              | 0               | 0               | 0                | 0               |
| 22 101-295 Adult Probation                | 11,040           | 0               | 0                | 0                | 0               | 0              | 0               | 0               | 0                | 0               |
| 23 101-296 Prosecuting Attorney           | 28,989           | 0               | 0                | 0                | 0               | 2,103          | 0               | 0               | 0                | 0               |
| 25 101-301 Sheriff Administration         | 0                | 0               | 25,993           | 0                | 0               | 0              | 0               | 0               | 0                | 0               |
| 27 101-351 Jail                           | 34,539           | 0               | 122,168          | 0                | 0               | 0              | 0               | 0               | 0                | 0               |
| 28 101-442 Drain Commissioner             | 8,249            | 0               | 0                | 0                | 0               | 0              | 0               | 0               | 0                | 0               |
| 31 101-710 MSU Extension                  | 0                | 0               | 0                | 19,574           | 0               | 0              | 0               | 0               | 0                | 0               |
| 32 101-711 Register of Deeds              | 0                | 18,314          | 0                | 0                | 0               | 0              | 0               | 0               | 0                | 0               |
| 40 215 Friend of the Court                | 40,167           | 0               | 0                | 0                | 0               | 0              | 0               | 0               | 0                | 0               |
| 43 221 Health Department                  | 0                | 0               | 0                | 101,597          | 0               | 0              | 0               | 0               | 0                | 0               |
| 44 222 Comm. Mental Health                | 0                | 0               | 0                | 0                | 0               | 0              | 0               | 0               | 0                | 89,537          |
| 45 223 Personal Care-Aide / Senior Activi | 0                | 11,283          | 0                | 0                | 0               | 0              | 0               | 0               | 0                | 0               |
| 46 225 Animal Control                     | 0                | 0               | 0                | 0                | 0               | 0              | 12,988          | 0               | 0                | 0               |
| 52 260 Indigent Defense                   | 0                | 0               | 0                | 0                | 0               | 0              | 0               | 0               | 0                | 0               |
| 53 261 911 Fund                           | 0                | 0               | 0                | 0                | 0               | 0              | 0               | 0               | 22,885           | 0               |
| 63 272 Community Corrections              | 4,902            | 0               | 0                | 0                | 0               | 0              | 0               | 0               | 0                | 0               |
| 78 276 Senior Millage                     | 0                | 0               | 0                | 0                | 0               | 0              | 0               | 0               | 0                | 0               |
| 90 292 Child Care                         | 3,334            | 0               | 0                | 0                | 0               | 0              | 0               | 0               | 0                | 0               |
| 91 293 Veterans Relief                    | 0                | 8,528           | 0                | 0                | 0               | 0              | 0               | 0               | 0                | 0               |
| 104 532 Foreclosure                       | 0                | 0               | 0                | 0                | 0               | 0              | 0               | 0               | 0                | 0               |
| 108 631 Bldg & Grnds - Equipment          | 0                | 0               | 0                | 0                | 12,529          | 0              | 0               | 0               | 0                | 0               |
| 120 FIA Space                             | 0                | 0               | 0                | 0                | 0               | 0              | 0               | 74,233          | 0                | 0               |
| 121 All Other                             | 14,916           | 4,173           | 0                | 1,104            | 0               | 0              | 0               | 0               | 0                | 2,949           |
| <b>Total</b>                              | <b>\$373,686</b> | <b>\$42,298</b> | <b>\$148,161</b> | <b>\$138,623</b> | <b>\$12,529</b> | <b>\$7,885</b> | <b>\$12,988</b> | <b>\$74,233</b> | <b>\$22,885</b>  | <b>\$92,486</b> |



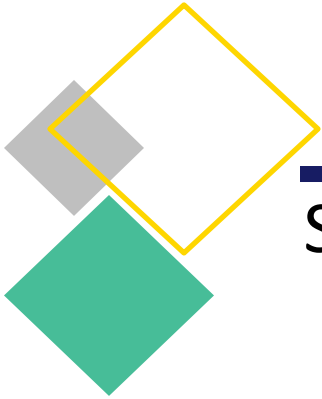
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**Allocation Summary**

**Dept:9 101-265 Building & Grounds**

| Department                                | Historic Old<br>Courthouse | Other<br>Buildings | Phone/Netwo<br>rk | Shredding<br>Services | Direct<br>Services | Total            |
|---|----------------------------|--------------------|-------------------|-----------------------|--------------------|------------------|
| 2 101-172 Administration                  | \$0                        | \$0                | \$84              | \$490                 | \$0                | \$7,608          |
| 3 101-191 Accounting                      | 0                          | 0                  | 101               | 490                   | 0                  | 7,988            |
| 4 101-228 Info Tech                       | 0                          | 0                  | 17                | 490                   | 0                  | 3,221            |
| 7 101-253 Treasurer                       | 0                          | 0                  | 84                | 490                   | 0                  | 14,419           |
| 9 101-265 Building & Grounds              | 0                          | 0                  | 51                | 490                   | 0                  | 21,348           |
| 10 101-101 Board of Commissioners         | 0                          | 0                  | 118               | 490                   | 0                  | 16,666           |
| 11 101-215 Clerk                          | 0                          | 0                  | 152               | 490                   | 0                  | 27,389           |
| 15 101-257 Equalization                   | 0                          | 0                  | 34                | 490                   | 0                  | 9,316            |
| 17 101-283 Circuit Court                  | 0                          | 0                  | 219               | 490                   | 0                  | 88,243           |
| 18 101-286 District Court                 | 0                          | 0                  | 371               | 980                   | 0                  | 60,105           |
| 19 101-294 Probate Court                  | 0                          | 0                  | 320               | 0                     | 0                  | 320              |
| 22 101-295 Adult Probation                | 0                          | 0                  | 152               | 490                   | 0                  | 11,682           |
| 23 101-296 Prosecuting Attorney           | 0                          | 0                  | 270               | 490                   | 0                  | 31,852           |
| 25 101-301 Sheriff Administration         | 0                          | 0                  | 472               | 0                     | 0                  | 26,465           |
| 27 101-351 Jail                           | 0                          | 0                  | 0                 | 0                     | 0                  | 156,707          |
| 28 101-442 Drain Commissioner             | 0                          | 0                  | 67                | 0                     | 0                  | 8,316            |
| 31 101-710 MSU Extension                  | 0                          | 0                  | 169               | 0                     | 0                  | 19,743           |
| 32 101-711 Register of Deeds              | 0                          | 0                  | 152               | 0                     | 0                  | 18,466           |
| 40 215 Friend of the Court                | 0                          | 0                  | 405               | 980                   | 414                | 41,965           |
| 43 221 Health Department                  | 0                          | 0                  | 1,231             | 0                     | 0                  | 102,828          |
| 44 222 Comm. Mental Health                | 0                          | 0                  | 2,344             | 0                     | 0                  | 91,881           |
| 45 223 Personal Care-Aide / Senior Activi | 0                          | 0                  | 51                | 0                     | 0                  | 11,334           |
| 46 225 Animal Control                     | 0                          | 0                  | 67                | 0                     | 0                  | 13,055           |
| 52 260 Indigent Defense                   | 0                          | 0                  | 34                | 0                     | 0                  | 34               |
| 53 261 911 Fund                           | 0                          | 0                  | 0                 | 0                     | 0                  | 22,885           |
| 63 272 Community Corrections              | 0                          | 0                  | 51                | 490                   | 0                  | 5,443            |
| 78 276 Senior Millage                     | 0                          | 0                  | 0                 | 0                     | 18                 | 18               |
| 90 292 Child Care                         | 0                          | 0                  | 51                | 490                   | 0                  | 3,874            |
| 91 293 Veterans Relief                    | 0                          | 0                  | 84                | 0                     | 105                | 8,717            |
| 104 532 Foreclosure                       | 0                          | 0                  | 34                | 0                     | 0                  | 34               |
| 108 631 Bldg & Grnds - Equipment          | 0                          | 0                  | 0                 | 0                     | 0                  | 12,529           |
| 120 FIA Space                             | 0                          | 0                  | 0                 | 0                     | 0                  | 74,233           |
| 121 All Other                             | 10,859                     | 8,523              | 0                 | 0                     | 0                  | 42,524           |
| <b>Total</b>                              | <b>\$10,859</b>            | <b>\$8,523</b>     | <b>\$7,183</b>    | <b>\$8,334</b>        | <b>\$536</b>       | <b>\$961,209</b> |



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## Section 6: Internal Service Funds Reconciliation

**Lapeer County, Michigan**  
**Internal Service Fund Reconciliation**  
**Based on Fiscal Year 2021**

|                                    | Health<br>Insurance | Unemployment<br>Insurance | Worker's<br>Comp | CMH<br>Equipment<br>Acquisition &<br>Replacement | Equipment<br>Acquisition &<br>Replacement | Retirement   | Public<br>Employee<br>Health Care | Total        |
|------------------------------------|---------------------|---------------------------|------------------|--|---|--------------|-----------------------------------|--------------|
| Operating Revenue                  |                     |                           |                  |  |   |              |                                   |              |
| Charges for Services               | \$ 5,524,508        | \$ 4,423                  | \$ 203,256       | \$ 83,960  | \$ 784,994                                | \$ 2,734,400 | \$ 125,400                        | \$ 9,460,941 |
| Operating Expenses                 |                     |                           |                  |  |   |              |                                   |              |
| Fringe Benefits                    | 4,829,433           | 21,557                    | 120,912          | -  | -   | 2,562,109    | 119,400                           | 7,653,411    |
| Other                              | 46,437              | 15,083                    | 15,673           | 795  | 383,959                                   | 17,831       | 6,078                             | 485,856      |
| Depreciation                       |                     |                           |                  | 68,451   | 552,240                                   | -            | -                                 | 620,691      |
| Total Operating Expenses           | 4,875,870           | 36,640                    | 136,585          | 69,246   | 936,199                                   | 2,579,940    | 125,478                           | 8,759,958    |
| Operating Income (Loss)            | 648,638             | (32,217)                  | 66,671           | 14,714   | (151,205)                                 | 154,460      | (78)                              | 700,983      |
| Non-Operating Revenue:             |                     |                           |                  |  |   |              |                                   |              |
| Gain on Sale of Assets             | -                   | -                         | -                | -  | 44,885                                    | -            | -                                 | 44,885       |
| Net Income (Loss) before transfers | 648,638             | (32,217)                  | 66,671           | 14,714   | (106,320)                                 | 154,460      | (78)                              | 745,868      |
| Transfers                          |                     |                           |                  |  |   |              |                                   |              |
| Transfers In                       | -                   | 32,000                    |                  |  | 140,718                                   | -            | -                                 | 172,718      |
| Transfers Out                      | (32,000)            |                           | -                |  | -   | -            |                                   | (32,000)     |
| Total Transfers                    | (32,000)            | 32,000                    | -                | -  | 140,718                                   | -            | -                                 | 140,718      |
| Change in Net Position             | 616,638             | (217)                     | 66,671           | 14,714   | 34,398                                    | 154,460      | (78)                              | 886,586      |
| Net Position at beginning of year  | 1,392,315           | 24,128                    | 720,087          | 757,444  | 3,805,565                                 | 490,751      | 5,785                             | 7,196,075    |
| Net position at end of year        | \$ 2,008,953        | \$ 23,911                 | \$ 786,758       | \$ 772,158                                       | \$ 3,839,963                              | \$ 645,211   | \$ 5,707                          | \$ 8,082,661 |
| 2 CFR, Part 200 Adjustments        |                     |                           |                  |  |   |              |                                   |              |
| Prior Year Adjustments             | (1,975,464)         | 2,710                     | 345,217          | (610,699)  | (6,908,079)                               | (4,506,558)  | (1,500,853)                       | (13,033,116) |
| Current Year Adjustments           | 32,000              | (32,000)                  | -                | -  | (140,718)                                 | -            | -                                 | (140,718)    |
| Total Adjustments                  | (1,943,464)         | (29,290)                  | 345,217          | (610,699)  | (7,048,797)                               | (4,506,558)  | (1,500,853)                       | (13,173,834) |
| 2 CFR Part 200 Adjusted R/E        | 65,489              | (5,379)                   | 1,131,975        | 161,459  | (3,208,834)                               | (3,861,347)  | (1,495,146)                       | (5,091,173)  |
| Sixty Day Operating Expense        | 812,645             | 6,107                     | 22,764           | 11,541   | 156,033                                   | 429,990      | 20,913                            | 1,459,993    |
| Excess reserves                    | (747,156)           | (11,486)                  | 1,109,211        | 149,918  | (3,364,867)                               | (4,291,337)  | (1,516,059)                       | (6,551,166)  |
| Excess Months of WCR               | (1.84)              | (3.76)                    | 97.45            | 25.98  | (43.13)                                   | (19.96)      | (144.99)                          |              |

## **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, 2021**

|                                     | <u>Health<br/>Insurance</u> | <u>Unemployment<br/>Insurance</u> | <u>Workers'<br/>Compensation</u> | <u>CMH<br/>Equipment<br/>Acquisition &amp;<br/>Replacement</u> |
|-------------------------------------|-----------------------------|-----------------------------------|----------------------------------|--|
| <b>Assets:</b>                      |                             |                                   |                                  |  |
| Current Assets -                    |                             |                                   |                                  |  |
| Cash and cash equivalents           | \$ 1,983,681                | \$ 45,467                         | \$ 843,124                       | \$ 498,475   |
| Deposits with agent                 | 2,592                       | -                                 | 15,000                           | -  |
| Due from other funds                | -                           | -                                 | -                                | -  |
| Prepaid items                       | 22,680                      | -                                 | 30,222                           | -  |
| Total Current Assets                | <u>2,008,953</u>            | <u>45,467</u>                     | <u>888,346</u>                   | <u>498,475</u>   |
| Property, Plant, and Equipment, Net | -                           | -                                 | -                                | 301,265  |
| Total Assets                        | <u>2,008,953</u>            | <u>45,467</u>                     | <u>888,346</u>                   | <u>799,740</u>   |
| <b>Liabilities:</b>                 |                             |                                   |                                  |  |
| Current Liabilities -               |                             |                                   |                                  |  |
| Accounts payable                    | -                           | 21,556                            | 6,085                            | 27,582   |
| Accrued claims                      | -                           | -                                 | 95,503                           | -  |
| Total Current Liabilities           | <u>-</u>                    | <u>21,556</u>                     | <u>101,588</u>                   | <u>27,582</u>  |
| <b>Net Position:</b>                |                             |                                   |                                  |  |
| Investment in capital assets        | -                           | -                                 | -                                | 301,265  |
| Unrestricted                        | <u>2,008,953</u>            | <u>23,911</u>                     | <u>786,758</u>                   | <u>470,893</u>   |
| Total Net Position                  | <u>\$ 2,008,953</u>         | <u>\$ 23,911</u>                  | <u>\$ 786,758</u>                | <u>\$ 772,158</u>  |

| Equipment<br>Acquisition &<br>Replacement | Retirement | Public<br>Employee<br>Health Care | Total        |
|---|------------|-----------------------------------|--------------|
| \$ 1,729,704                              | \$ 924,614 | \$ 5,707                          | \$ 6,030,772 |
| -   | -          | -                                 | 17,592       |
| -   | 41,325     | -                                 | 41,325       |
| -   | -          | -                                 | 52,902       |
| 1,729,704                                 | 965,939    | 5,707                             | 6,142,591    |
| 2,135,900                                 | -          | -                                 | 2,437,165    |
| 3,865,604                                 | 965,939    | 5,707                             | 8,579,756    |
| 25,641                                    | 320,728    | -                                 | 401,592      |
| -   | -          | -                                 | 95,503       |
| 25,641                                    | 320,728    | -                                 | 497,095      |
| 2,135,900                                 | -          | -                                 | 2,437,165    |
| 1,704,063                                 | 645,211    | 5,707                             | 5,645,496    |
| \$ 3,839,963                              | \$ 645,211 | \$ 5,707                          | \$ 8,082,661 |

# LAPEER COUNTY, MICHIGAN

## COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION INTERNAL SERVICE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2021

|                                    | Health<br>Insurance        | Unemployment<br>Insurance | Workers'<br>Compensation | CMH<br>Equipment<br>Acquisition &<br>Replacement |
|------------------------------------|----------------------------|---------------------------|--------------------------|--|
| <b>Operating Revenues:</b>         |                            |                           |                          |  |
| Charges for services               | \$ 5,524,508               | \$ 4,423                  | \$ 203,256               | \$ 83,960  |
| <b>Operating Expenses:</b>         |                            |                           |                          |  |
| Fringe benefits                    | 4,829,433                  | 21,557                    | 120,912                  | -  |
| Other                              | 46,437                     | 15,083                    | 15,673                   | 795  |
| Depreciation                       | -                          | -                         | -                        | 68,451   |
| Total Operating Expenses           | <u>4,875,870</u>           | <u>36,640</u>             | <u>136,585</u>           | <u>69,246</u>                                    |
| Operating Income (Loss)            | 648,638                    | ( 32,217)                 | 66,671                   | 14,714   |
| <b>Non-Operating Revenue:</b>      |                            |                           |                          |  |
| Gain on sale of assets             | <u>-</u>                   | <u>-</u>                  | <u>-</u>                 | <u>-</u>   |
| Net Income (Loss) before Transfers | 648,638                    | ( 32,217)                 | 66,671                   | 14,714   |
| <b>Transfers:</b>                  |                            |                           |                          |  |
| Transfers In                       | -                          | 32,000                    | -                        | -  |
| Transfers Out                      | ( 32,000)                  | -                         | -                        | -  |
| Total Transfers                    | <u>( 32,000)</u>           | <u>32,000</u>             | <u>-</u>                 | <u>-</u>   |
| Change in Net Position             | 616,638                    | ( 217)                    | 66,671                   | 14,714   |
| Net Position at beginning of year  | <u>1,392,315</u>           | <u>24,128</u>             | <u>720,087</u>           | <u>757,444</u>                                   |
| Net Position at end of year        | <u><u>\$ 2,008,953</u></u> | <u><u>\$ 23,911</u></u>   | <u><u>\$ 786,758</u></u> | <u><u>\$ 772,158</u></u>                         |

| Equipment<br>Acquisition &<br>Replacement | Retirement          | Public<br>Employee<br>Health Care | Total               |
|---|---------------------|-----------------------------------|---------------------|
| <u>\$ 784,994</u>                         | <u>\$ 2,734,400</u> | <u>\$ 125,400</u>                 | <u>\$ 9,460,941</u> |
| -   | 2,562,109           | 119,400                           | 7,653,411           |
| 383,959                                   | 17,831              | 6,078                             | 485,856             |
| <u>552,240</u>                            | <u>-</u>            | <u>-</u>                          | <u>620,691</u>      |
| <u>936,199</u>                            | <u>2,579,940</u>    | <u>125,478</u>                    | <u>8,759,958</u>    |
| ( 151,205)                                | 154,460             | ( 78)                             | 700,983             |
| <u>44,885</u>                             | <u>-</u>            | <u>-</u>                          | <u>44,885</u>       |
| ( 106,320)                                | 154,460             | ( 78)                             | 745,868             |
| 140,718                                   | -                   | -                                 | 172,718             |
| <u>-</u>                                  | <u>-</u>            | <u>-</u>                          | <u>( 32,000)</u>    |
| <u>140,718</u>                            | <u>-</u>            | <u>-</u>                          | <u>140,718</u>      |
| 34,398                                    | 154,460             | ( 78)                             | 886,586             |
| <u>3,805,565</u>                          | <u>490,751</u>      | <u>5,785</u>                      | <u>7,196,075</u>    |
| <u>\$ 3,839,963</u>                       | <u>\$ 645,211</u>   | <u>\$ 5,707</u>                   | <u>\$ 8,082,661</u> |



**LAPEER COUNTY, MICHIGAN**

**COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

|  | Health<br>Insurance | Unemployment<br>Insurance | Workers'<br>Compensation | CMH<br>Equipment<br>Acquisition &<br>Replacement |
|--|---------------------|---------------------------|--------------------------|--|
| <b>Cash Flows From Operating Activities:</b>   |                     |                           |                          |  |
| Cash receipts for interfund services   | \$ 5,524,508        | \$ 4,502                  | \$ 206,721               | \$ 83,960  |
| Cash payments to suppliers   | ( 4,543,287)        | ( 18,376)                 | ( 105,380)               | 26,787   |
| Net Cash Provided by (Used in) Operating Activities  | <u>981,221</u>      | <u>( 13,874)</u>          | <u>101,341</u>           | <u>110,747</u>                                   |
| <b>Cash Flows From Noncapital Financing Activities:</b>  |                     |                           |                          |  |
| Transfers in   | -                   | 32,000                    | -                        | -  |
| Transfers out  | ( 32,000)           | -                         | -                        | -  |
| Net Cash Provided by (Used in) Noncapital<br>Financing Activities  | <u>( 32,000)</u>    | <u>32,000</u>             | <u>-</u>                 | <u>-</u>   |
| <b>Cash Flows From Capital and Related Financing Activities:</b>   |                     |                           |                          |  |
| Transfers in   | -                   | -                         | -                        | -  |
| Acquisition of capital assets  | -                   | -                         | -                        | ( 50,837)  |
| Proceeds from sale of assets   | -                   | -                         | -                        | -  |
| Net Cash Used in Capital and Related Financing Activities  | <u>-</u>            | <u>-</u>                  | <u>-</u>                 | <u>( 50,837)</u>                                 |
| Increase (decrease) in cash and cash equivalents   | 949,221             | 18,126                    | 101,341                  | 59,910   |
| Cash and cash equivalents at beginning of year   | <u>1,034,460</u>    | <u>27,341</u>             | <u>741,783</u>           | <u>438,565</u>                                   |
| Cash and cash equivalents at end of year   | <u>\$ 1,983,681</u> | <u>\$ 45,467</u>          | <u>\$ 843,124</u>        | <u>\$ 498,475</u>                                |
| <b>Reconciliation of Operating Income (Loss) to Net Cash<br/>Provided by (Used in) Operating Activities:</b> |                     |                           |                          |  |
| Operating Income (Loss)  | \$ 648,638          | \$( 32,217)               | \$ 66,671                | \$ 14,714  |
| Adjustments to reconcile operating income (loss)<br>to net cash provided by (used in) operating activities - |                     |                           |                          |  |
| Depreciation   | -                   | -                         | -                        | 68,451   |
| Change in assets and liabilities:  |                     |                           |                          |  |
| Due to/from other funds  | -                   | 79                        | 3,465                    | -  |
| Prepaid items/Deposits with agent  | 337,770             | -                         | 33,493                   | -  |
| Accounts payable   | ( 5,187)            | 18,264                    | 6,085                    | 27,582   |
| Accrued claims   | -                   | -                         | ( 8,373)                 | -  |
| Net Cash Provided by (Used in) Operating Activities  | <u>\$ 981,221</u>   | <u>\$( 13,874)</u>        | <u>\$ 101,341</u>        | <u>\$ 110,747</u>                                |

| Equipment<br>Acquisition &<br>Replacement | Retirement        | Public<br>Employee<br>Health Care | Total               |
|---|-------------------|-----------------------------------|---------------------|
| \$ 784,994                                | \$ 2,717,829      | \$ 125,400                        | \$ 9,447,914        |
| ( 369,933)                                | ( 2,560,040)      | ( 125,478)                        | ( 7,695,707)        |
| <u>415,061</u>                            | <u>157,789</u>    | <u>( 78)</u>                      | <u>1,752,207</u>    |
| -   | -                 | -                                 | 32,000              |
| <u>-</u>                                  | <u>-</u>          | <u>-</u>                          | <u>( 32,000)</u>    |
| -   | -                 | -                                 | -                   |
| <u>-</u>                                  | <u>-</u>          | <u>-</u>                          | <u>-</u>            |
| 140,718                                   | -                 | -                                 | 140,718             |
| ( 338,136)                                | -                 | -                                 | ( 388,973)          |
| <u>50,792</u>                             | <u>-</u>          | <u>-</u>                          | <u>50,792</u>       |
| ( 146,626)                                | -                 | -                                 | ( 197,463)          |
| 268,435                                   | 157,789           | ( 78)                             | 1,554,744           |
| <u>1,461,269</u>                          | <u>766,825</u>    | <u>5,785</u>                      | <u>4,476,028</u>    |
| <u>\$ 1,729,704</u>                       | <u>\$ 924,614</u> | <u>\$ 5,707</u>                   | <u>\$ 6,030,772</u> |
| \$ ( 151,205)                             | \$ 154,460        | \$ ( 78)                          | \$ 700,983          |
| 552,240                                   | -                 | -                                 | 620,691             |
| -   | ( 16,571)         | -                                 | ( 13,027)           |
| -   | -                 | -                                 | 371,263             |
| 14,026                                    | 19,900            | -                                 | 80,670              |
| <u>-</u>                                  | <u>-</u>          | <u>-</u>                          | <u>( 8,373)</u>     |
| <u>\$ 415,061</u>                         | <u>\$ 157,789</u> | <u>\$ ( 78)</u>                   | <u>\$ 1,752,207</u> |