



LAPEER COUNTY



REVISED 12-11-2019

LAPEER COUNTY, MICHIGAN

2 CFR, PART 200 - COST ALLOCATION PLAN

BASED ON ACTUAL COSTS DECEMBER 31, 2018

PREPARED BY:
MGT Consulting Group, LLC.
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Bay City, Michigan 48706
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Section 1 Introduction

Introduction

The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of Lapeer County, Michigan (County) based on actual expenditures for fiscal year 2018. MGT Consulting Group, LLC. prepared these documents at the request of the County.

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

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

Section 2 Certification



LAPEER COUNTY



COUNTY-WIDE COST ALLOCATION PLAN CERTIFICATE OF INDIRECT COSTS

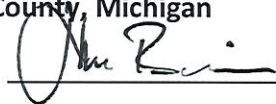
This is to certify that I have reviewed the indirect cost plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this plan are for the fiscal year ending December 31, 2018 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2020, and are allowable in accordance with the requirement of the 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated.
- (2) All costs included in this plan are properly allocated to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the costs identified.

I declare that the foregoing is true and correct.

Lapeer County, Michigan

Signature:



Name of Official:

John Biscoe

Title:

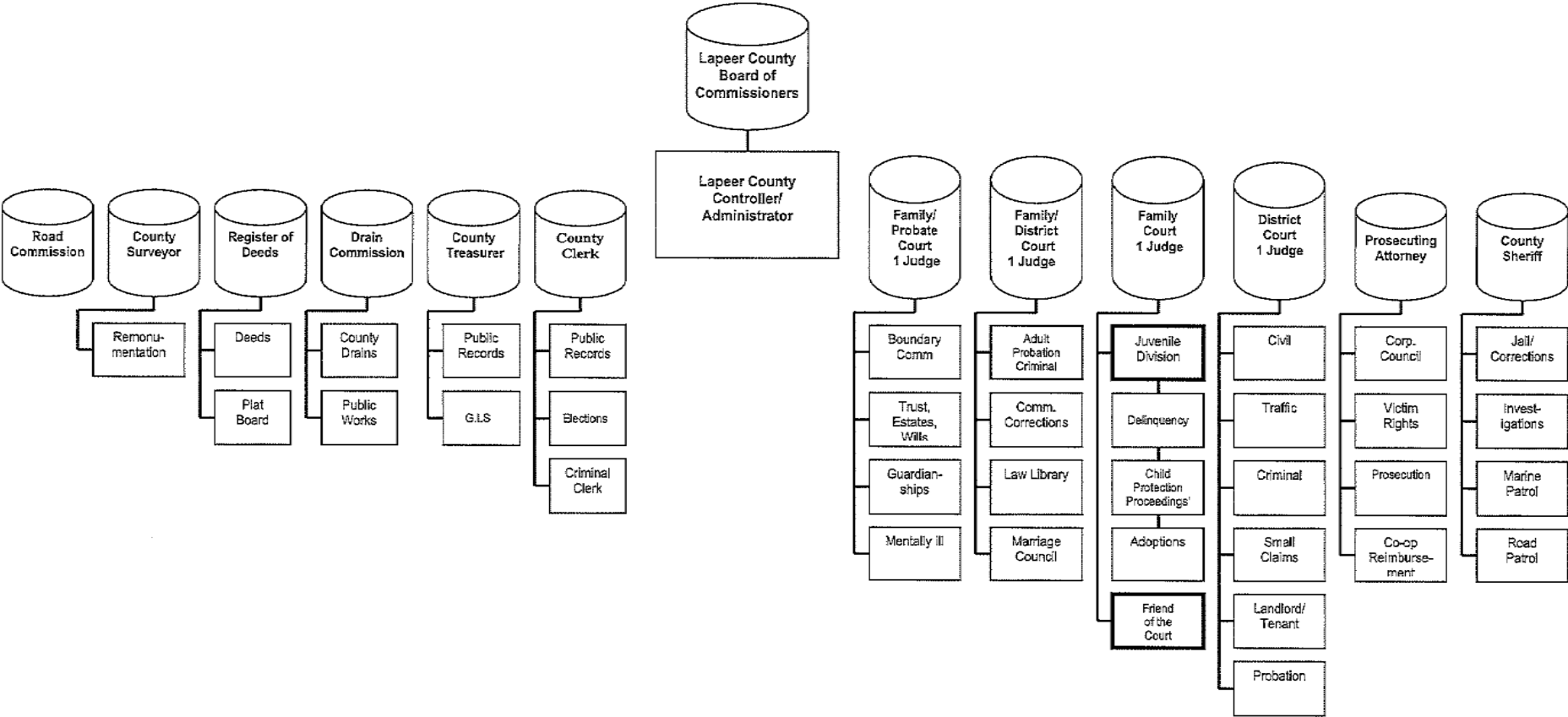
Lapeer County Administrator/Controller

Date:

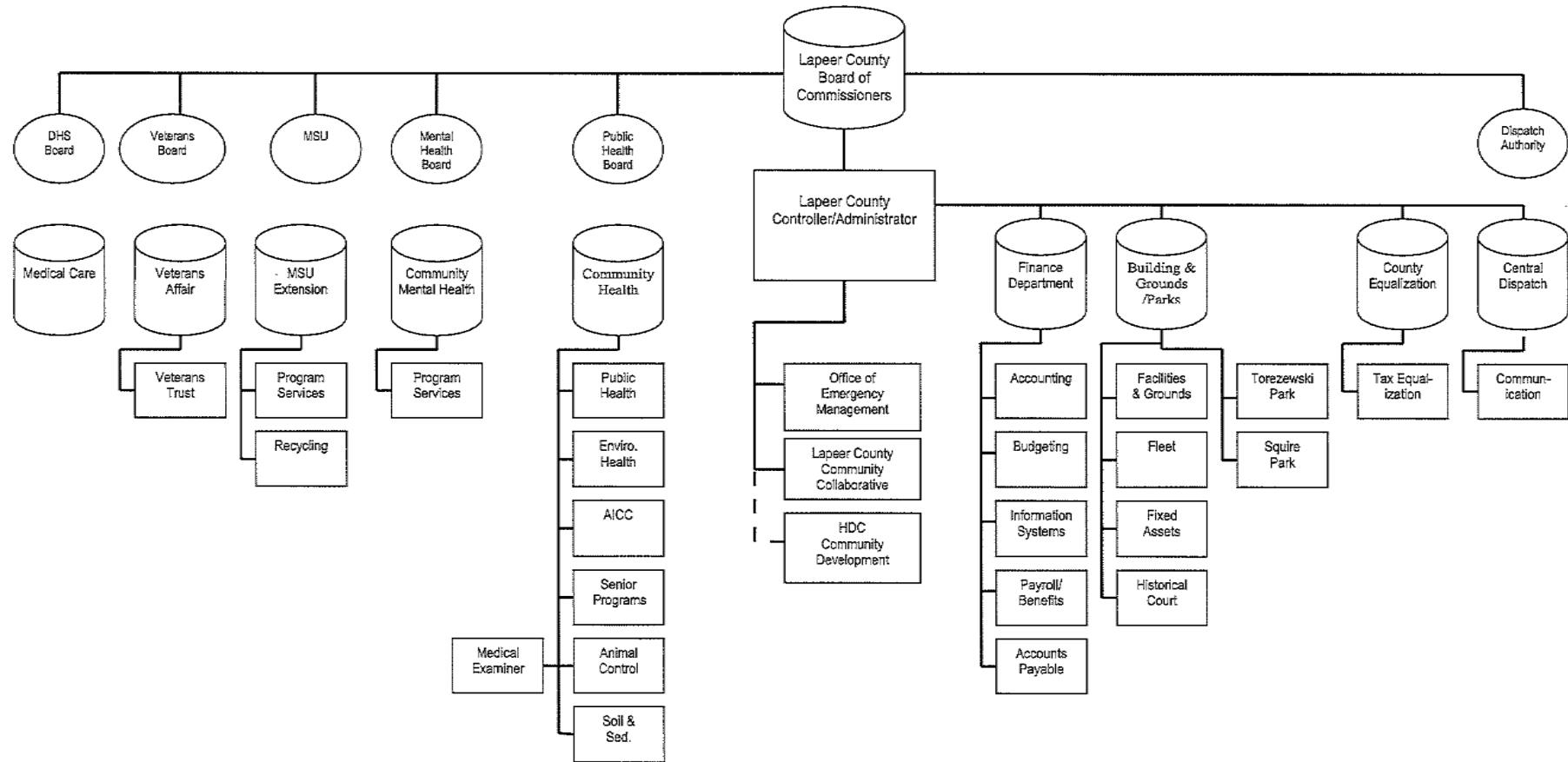
October 9, 2019

Section 3 Organizational Charts

LAPEER COUNTY ELECTORATE ORGANIZATIONAL CHART



LAPEER COUNTY APPOINTED ORGANIZATIONAL CHART



Section 4 Reading a Cost Allocation Plan

Reading a Cost Allocation Plan

Overview

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

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate division and department indirect costs for FY2018.

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

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

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

Process

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

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

Carry-Forward

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

Sections

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

Summary Schedule

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

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

Detail Schedules

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

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

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

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

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

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

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

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

Allocation Summary. The summary of allocated costs by function.

Section 5 2 CFR Part 200 Cost Allocation Plan

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1 Building Depreciation	\$16,265	\$92,495	\$70,665	\$0	\$0	\$0	\$11,786	\$0	\$28,554	\$9,386
2 101-102 Administration	5,239	11,601	14,894	0	0	0	0	0	5,988	748
3 101-210 Professional Services	1,596	8,388	10,901	51	3,611	0	162	1,135	15,377	1,491
4 101-229 Prosecuting Attorney	188	917	947	3	234	0	15	129	398	149
5 101-253 Treasurer	211	4,701	1,345	24	5,058	0	42	334	44,786	176
6 101-258 Computer Operations	7,294	16,151	20,736	0	0	0	0	0	8,336	1,562
7 101-259 Accounting	6,061	18,184	16,490	166	7,478	0	293	1,120	29,324	1,880
8 101-264 Utilities	7,810	43,840	33,922	0	0	0	5,569	0	13,492	4,435
9 101-265 Building & Grounds	12,527	67,167	53,548	0	0	0	8,919	0	20,734	7,048
10 101-954 Insurance	2,985	10,076	10,340	3	290	2,863	627	160	4,084	934
Total Current Allocations	60,177	273,520	233,789	248	16,671	2,863	27,414	2,878	171,073	27,807
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$60,177	\$273,520	\$233,789	\$248	\$16,671	\$2,863	\$27,414	\$2,878	\$171,073	\$27,807

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Department	101-236 Register of Deeds	101-243 Geo Infor Systems	101-275 Drain Commissioner	101-301 Sheriff Administration	101-315 Crime Justice Training	101-351 Jail	101-445 Drain-at- large	101-648 Medical Examiner	101-731 MSU Extension	101-801 Planning
1 Building Depreciation	\$7,724	\$0	\$8,806	\$26,278	\$0	\$160,381	\$0	\$0	\$1,951	\$0
2 101-102 Administration	2,994	0	2,021	23,761	0	22,303	0	0	1,572	0
3 101-210 Professional Services	3,451	48	1,177	20,186	40	19,420	1,497	830	1,397	13
4 101-229 Prosecuting Attorney	176	0	124	1,893	5	1,959	217	57	133	0
5 101-253 Treasurer	6,803	36	235	1,413	12	803	2	523	187	10
6 101-258 Computer Operations	4,168	0	2,813	33,082	0	31,053	0	0	2,188	0
7 101-259 Accounting	7,569	249	3,405	19,388	21	7,907	11	2,087	(1,967)	66
8 101-264 Utilities	5,690	0	4,161	26,369	0	141,355	0	0	5,843	0
9 101-265 Building & Grounds	14,720	0	6,692	21,394	0	124,106	0	0	22,921	0
10 101-954 Insurance	2,040	0	1,895	112,092	6	92,316	268	71	2,195	0
Total Current Allocations	55,335	333	31,330	285,856	85	601,603	1,995	3,567	36,421	90
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$55,335	\$333	\$31,330	\$285,856	\$85	\$601,603	\$1,995	\$3,567	\$36,421	\$90

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Department	101-803 County Memberships	101-851 LDC Development	201-449 Road Commission	207-697 208- 691 Parks & Rec	209-XXX Polly Ann Trail	211-XXX 911 Fund	213-228 Victims Rights	213-230 PA Special Rev	215-141 Friend of the Court	215-DP FOC
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42,881	\$0
2 101-102 Administration	0	0	0	2,021	0	13,696	0	0	13,322	0
3 101-210 Professional Services	58	41	306	1,353	30	12,034	0	10	10,879	0
4 101-229 Prosecuting Attorney	8	6	0	97	2	1,033	0	1	831	0
5 101-253 Treasurer	1	1	677	1,223	15	1,597	0	11	7,850	0
6 101-258 Computer Operations	0	0	0	2,813	0	0	0	0	0	18,548
7 101-259 Accounting	6	6	1,223	4,701	74	6,145	0	10	18,325	0
8 101-264 Utilities	0	0	0	0	0	0	0	0	20,261	0
9 101-265 Building & Grounds	0	0	0	0	0	14,065	0	0	31,623	0
10 101-954 Insurance	10	7	0	1,408	3	6,124	0	1	9,671	0
Total Current Allocations	83	61	2,206	13,616	124	54,694	0	34	155,643	18,548
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	128,072	11,031
Carry-Forward	0	0	0	0	0	0	0	0	27,571	7,517
Proposed Costs	\$83	\$61	\$2,206	\$13,616	\$124	\$54,694	\$0	\$34	\$183,214	\$26,065

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Department	216-134 Marriage Counseling	221-XXX Health Department	222-XXX Mental Health	223-XXX Pers. Care- Aide	224-XXX Animal Control	227-XXX Environment al Recycling	231-XXX M.H. Court	242-XXX Remonument ation Grant	255-XXX Concealed Pistol	256-XXX Reg of Deeds Automation
1 Building Depreciation	\$0	\$10,124	\$0	\$4,759	\$3,562	\$0	\$0	\$0	\$0	\$0
2 101-102 Administration	0	27,617	55,235	12,948	2,994	0	0	748	0	0
3 101-210 Professional Services	582	19,834	104,699	8,072	4,708	62	820	470	2,513	549
4 101-229 Prosecuting Attorney	2	1,734	12,196	716	191	8	83	39	34	28
5 101-253 Treasurer	2,526	7,184	10,038	1,660	8,055	9	237	155	9,598	1,286
6 101-258 Computer Operations	0	38,451	3,126	18,027	4,584	0	0	1,042	0	0
7 101-259 Accounting	1,280	23,490	56,215	17,673	8,796	30	1,238	1,669	5,585	1,053
8 101-264 Utilities	0	30,327	0	3,505	0	0	0	0	0	0
9 101-265 Building & Grounds	0	118,762	61,356	9,000	7,347	0	0	0	0	0
10 101-954 Insurance	3	14,508	24,935	5,936	3,585	10	103	313	42	34
Total Current Allocations	4,393	292,032	327,800	82,296	43,822	119	2,481	4,437	17,771	2,949
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$4,393	\$292,032	\$327,800	\$82,296	\$43,822	\$119	\$2,481	\$4,437	\$17,771	\$2,949

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Department	257-XXX Budget Stabilization	259-XXX Rental Property	260-XXX Emergency Manager	261-XXX Community Corrections	262-309 Region Anti- Drug Coord	262-316 Region Anti- Drug Oper	263-XXX Police Contracts	264-301 Sheriff	264-309 Regional Ant- Drug Coord	264-318 Liquor License Dist
1 Building Depreciation	\$0	\$0	\$0	\$5,234	\$0	\$0	\$0	\$0	\$0	\$0
2 101-102 Administration	0	0	674	1,198	0	0	14,409	0	0	0
3 101-210 Professional Services	55	151	820	3,364	239	186	14,685	22	13	16
4 101-229 Prosecuting Attorney	0	6	68	184	27	16	1,015	1	0	0
5 101-253 Treasurer	196	220	373	6,708	91	103	3,695	25	10	24
6 101-258 Computer Operations	0	0	938	1,667	0	0	20,062	0	0	0
7 101-259 Accounting	156	451	2,296	7,832	250	333	29,371	79	66	74
8 101-264 Utilities	0	0	0	2,473	0	0	0	0	0	0
9 101-265 Building & Grounds	0	0	18	3,772	0	0	314	18	0	0
10 101-954 Insurance	0	8	323	921	33	20	51,116	1	0	0
Total Current Allocations	407	835	5,509	33,351	639	658	134,666	146	89	114
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$407	\$835	\$5,509	\$33,351	\$639	\$658	\$134,666	\$146	\$89	\$114

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Department	264-331 Marine Safety	264-332 SERT	264-333 K-9 Unit	264-337 Mounted Division	264-335 Dive Team	264-351 Jail/Feeding Prisoners	264-352 Training	264-990 Law Enforcement Programs - Other	265-XXX Policing Contracts	266-302 Safe & Sober-Step Grant
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 101-102 Administration	0	0	0	0	0	0	0	0	0	0
3 101-210 Professional Services	189	41	1	9	20	49	117	0	0	238
4 101-229 Prosecuting Attorney	6	1	0	1	0	4	9	0	0	2
5 101-253 Treasurer	115	40	1	12	14	14	45	0	0	180
6 101-258 Computer Operations	0	0	0	0	0	0	0	0	0	0
7 101-259 Accounting	736	153	6	21	100	100	285	0	0	1,122
8 101-264 Utilities	0	0	0	0	0	0	0	0	0	0
9 101-265 Building & Grounds	0	0	0	0	0	0	0	0	0	0
10 101-954 Insurance	317	2	0	1	0	5	11	0	0	105
Total Current Allocations	1,362	237	8	44	134	172	467	0	0	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
Proposed Costs	\$1,362	\$237	\$8	\$44	\$134	\$172	\$467	\$0	\$0	\$1,647

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Department	266-304 D.A.R.E. Grant	266-305 Road Patrol Grant	266-307 Motorcycle Safety	266-309 Regional Anti- Drug	266-351 Jail/Feeding	266-990 Law Enforcement - Other	267-228 Victims Rights	267-229 Prosecutor	267-264 Building Operations	267-301 Sheriff Administra tion
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 101-102 Administration	0	0	0	0	0	0	0	0	0	0
3 101-210 Professional Services	12	616	19	99	96	4	14	41	13	277
4 101-229 Prosecuting Attorney	0	19	0	0	2	0	0	0	0	24
5 101-253 Treasurer	13	212	35	90	112	7	14	132	10	184
6 101-258 Computer Operations	0	0	0	0	0	0	0	0	0	0
7 101-259 Accounting	58	1,319	84	497	368	19	69	125	66	491
8 101-264 Utilities	0	0	0	0	0	0	0	0	0	0
9 101-265 Building & Grounds	37	0	0	0	0	0	0	0	0	0
10 101-954 Insurance	0	981	0	0	3	0	0	0	0	30
Total Current Allocations	119	3,147	138	685	582	31	97	299	89	1,006
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$119	\$3,147	\$138	\$685	\$582	\$31	\$97	\$299	\$89	\$1,006

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Department	267-334 Sheriff Forfeit	267-344 Sheriff Forfeit	269-XXX Law Library	274-XXX Community Development	276-XXX Senior Millage	286-XXX Local Reserve Fund	291-XXX MCF Operations	292-XXX 293- XXX Child Care Fund	294-XXX Veterans Trust	295-XXX Soldiers Relief
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,559	\$0	\$3,597
2 101-102 Administration	0	0	0	0	0	0	0	3,667	0	2,994
3 101-210 Professional Services	14	0	123	214	318	53	365	6,345	0	2,637
4 101-229 Prosecuting Attorney	0	0	10	27	8	0	0	657	0	186
5 101-253 Treasurer	14	0	50	49	1,049	186	1,606	2,598	0	1,355
6 101-258 Computer Operations	0	0	0	0	0	0	0	5,106	0	4,168
7 101-259 Accounting	69	0	287	116	670	151	841	11,528	0	5,458
8 101-264 Utilities	0	0	0	0	0	0	0	1,682	0	2,649
9 101-265 Building & Grounds	0	0	0	37	0	0	0	2,873	0	6,852
10 101-954 Insurance	0	0	12	34	10	0	0	2,294	0	2,217
Total Current Allocations	97	0	482	477	2,056	391	2,813	40,309	0	32,113
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$97	\$0	\$482	\$477	\$2,056	\$391	\$2,813	\$40,309	\$0	\$32,113

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Department	296-XXX Soil & Sed	298-747 Community Collaborative	298-753 Suicide Prev Program	299-XXX Comm Collaborat	356 CC Comm Service Placement	360-XXX Drain Fund	361-382 Debt Serv Fund	466-XXX Jail Construction Fund	469-XXX Cap Projects Fund	470-XXX Old Courthouse Restoration
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 101-102 Administration	0	0	0	0	0	0	0	0	0	0
3 101-210 Professional Services	1,003	258	38	378	1	1	309	253	133	114
4 101-229 Prosecuting Attorney	72	12	3	28	0	0	0	36	17	4
5 101-253 Treasurer	741	167	34	176	5	5	1,237	10	22	333
6 101-258 Computer Operations	0	0	0	0	0	0	0	0	0	0
7 101-259 Accounting	2,305	879	78	904	2	2	808	36	88	228
8 101-264 Utilities	0	0	0	0	0	0	0	0	0	0
9 101-265 Building & Grounds	0	0	0	0	0	0	0	0	0	0
10 101-954 Insurance	90	15	3	35	0	0	0	44	21	5
Total Current Allocations	4,212	1,331	156	1,520	8	8	2,354	378	279	685
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$4,212	\$1,331	\$156	\$1,520	\$8	\$8	\$2,354	\$378	\$279	\$685

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Department	482-XXX 9-1-1 Construction	486-XXX S Branch Mill Creek - Construction	489-XXX Indian Creek Construction	531-XXX Delinquent Tax Fund	532-XXX Foreclosure	601-XXX Revolving Drain Fund	617-XXX Treasurer Office Admin	638-XXX Drain Equipment	649-XXX CMH Equipment	671-XXX M.D.H.H.S.
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 101-102 Administration	0	0	0	0	0	0	0	0	0	0
3 101-210 Professional Services	1,224	0	(31)	10,438	5,612	107	13	550	470	0
4 101-229 Prosecuting Attorney	175	0	(7)	44	173	2	0	53	57	0
5 101-253 Treasurer	16	0	14	46,003	17,626	76	10	151	261	0
6 101-258 Computer Operations	0	0	0	0	0	0	519	0	0	0
7 101-259 Accounting	80	0	69	22,264	10,306	464	66	954	229	0
8 101-264 Utilities	0	0	0	0	0	0	0	0	0	0
9 101-265 Building & Grounds	0	0	0	0	18	0	0	0	0	0
10 101-954 Insurance	217	0	(8)	55	215	3	0	65	71	4,008
Total Current Allocations	1,711	0	38	78,803	33,951	652	609	1,772	1,087	4,008
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$1,711	\$0	\$38	\$78,803	\$33,951	\$652	\$609	\$1,772	\$1,087	\$4,008

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Department	675-XXX Equip Acquisition	676-XXX Unemploye nt Insurance	677-XXX Worker's Comp Fund	678-XXX Health Insurance	679-XXX Retiree Health	701-XXX Trust in Agency	731-XXX Retirement System	736-XXX Health Care Services	801-XXX Special Assessment	FIA Space
1 Building Depreciation	\$5,492	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 101-102 Administration	0	0	0	0	0	0	0	0	0	0
3 101-210 Professional Services	6,017	1,940	2,129	23,997	0	0	17,545	2,469	2,764	0
4 101-229 Prosecuting Attorney	630	4	19	2,732	0	0	2,264	245	352	0
5 101-253 Treasurer	2,840	8,624	8,917	10,272	0	0	8,526	3,431	600	0
6 101-258 Computer Operations	0	0	0	0	0	0	0	0	0	0
7 101-259 Accounting	7,332	4,235	4,494	21,407	0	0	4,347	1,803	1,449	0
8 101-264 Utilities	2,946	0	0	0	0	0	0	0	0	0
9 101-265 Building & Grounds	7,386	0	0	0	0	0	0	0	0	37,346
10 101-954 Insurance	781	5	24	3,384	0	0	2,805	5,456	436	0
Total Current Allocations	33,424	14,808	15,583	61,792	0	0	35,488	13,404	5,601	37,346
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$33,424	\$14,808	\$15,583	\$61,792	\$0	\$0	\$35,488	\$13,404	\$5,601	\$37,346

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Department	All Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$44,064	\$0	\$557,562
2 101-102 Administration	0	0	242,644
3 101-210 Professional Services	84	0	367,082
4 101-229 Prosecuting Attorney	0	0	33,746
5 101-253 Treasurer	197	0	248,699
6 101-258 Computer Operations	0	0	246,436
7 101-259 Accounting	327	0	418,054
8 101-264 Utilities	11,842	0	368,171
9 101-265 Building & Grounds	33,265	63	693,930
10 101-954 Insurance	19,211	0	405,320
Total Current Allocations	<u>108,991</u>	<u>63</u>	<u>3,581,644</u>
Less: Prior Year Allocations	<u>0</u>	<u>0</u>	<u>139,103</u>
Carry-Forward	<u>0</u>	<u>0</u>	<u>35,088</u>
Proposed Costs	<u><u>\$108,991</u></u>	<u><u>\$63</u></u>	<u><u>\$3,616,732</u></u>

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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
11 101-101 Board of Commissioners	60,177	0	0	0	60,177
12 101-131 Circuit Court	273,520	0	0	0	273,520
13 101-136 District Court	233,789	0	0	0	233,789
14 101-145 Jury Board	248	0	0	0	248
15 101-147 Indigent Counsel	16,671	0	0	0	16,671
16 101-148 Probate Court	2,863	0	0	0	2,863
17 101-151 Adult Probation	27,414	0	0	0	27,414
18 101-191 Elections	2,878	0	0	0	2,878
19 101-215 Clerk	171,073	0	0	0	171,073
20 101-225 Equalization	27,807	0	0	0	27,807
21 101-236 Register of Deeds	55,335	0	0	0	55,335
22 101-243 Geo Infor Systems	333	0	0	0	333
23 101-275 Drain Commissioner	31,330	0	0	0	31,330
24 101-301 Sheriff Administration	285,856	0	0	0	285,856
25 101-315 Crime Justice Training	85	0	0	0	85
26 101-351 Jail	601,603	0	0	0	601,603
27 101-445 Drain-at-large	1,995	0	0	0	1,995
28 101-648 Medical Examiner	3,567	0	0	0	3,567
29 101-731 MSU Extension	36,421	0	0	0	36,421
30 101-801 Planning	90	0	0	0	90
31 101-803 County Memberships	83	0	0	0	83
32 101-851 LDC Development	61	0	0	0	61
33 201-449 Road Commission	2,206	0	0	0	2,206
34 207-697 208-691 Parks & Rec	13,616	0	0	0	13,616
35 209-XXX Polly Ann Trail	124	0	0	0	124
36 211-XXX 911 Fund	54,694	0	0	0	54,694
37 213-228 Victims Rights	0	0	0	0	0
38 213-230 PA Special Rev	34	0	0	0	34
39 215-141 Friend of the Court	155,643	128,072	27,571	0	183,214
40 215-DP FOC	18,548	11,031	7,517	0	26,065
41 216-134 Marriage Counseling	4,393	0	0	0	4,393
42 221-XXX Health Department	292,032	0	0	0	292,032
43 222-XXX Mental Health	327,800	0	0	0	327,800
44 223-XXX Pers. Care-Aide	82,296	0	0	0	82,296
45 224-XXX Animal Control	43,822	0	0	0	43,822
46 227-XXX Environmental Recycling	119	0	0	0	119
47 231-XXX M.H. Court	2,481	0	0	0	2,481
48 242-XXX Remonumentation Grant	4,437	0	0	0	4,437
49 255-XXX Concealed Pistol	17,771	0	0	0	17,771
50 256-XXX Reg of Deeds Automation	2,949	0	0	0	2,949

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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
51 257-XXX Budget Stabilization	407	0	0	0	407
52 259-XXX Rental Property	835	0	0	0	835
53 260-XXX Emergency Manager	5,509	0	0	0	5,509
54 261-XXX Community Corrections	33,351	0	0	0	33,351
55 262-309 Region Anti-Drug Coord	639	0	0	0	639
56 262-316 Region Anti-Drug Oper	658	0	0	0	658
57 263-XXX Police Contracts	134,666	0	0	0	134,666
58 264-301 Sheriff	146	0	0	0	146
59 264-309 Regional Ant-Drug Coord	89	0	0	0	89
60 264-318 Liquor License Dist	114	0	0	0	114
61 264-331 Marine Safety	1,362	0	0	0	1,362
62 264-332 SERT	237	0	0	0	237
63 264-333 K-9 Unit	8	0	0	0	8
64 264-337 Mounted Division	44	0	0	0	44
65 264-335 Dive Team	134	0	0	0	134
66 264-351 Jail/Feeding Prisoners	172	0	0	0	172
67 264-352 Training	467	0	0	0	467
68 264-990 Law Enforcement Programs -	0	0	0	0	0
69 265-XXX Policing Contracts	0	0	0	0	0
70 266-302 Safe & Sober-Step Grant	1,647	0	0	0	1,647
71 266-304 D.A.R.E. Grant	119	0	0	0	119
72 266-305 Road Patrol Grant	3,147	0	0	0	3,147
73 266-307 Motorcycle Safety	138	0	0	0	138
74 266-309 Regional Anti-Drug	685	0	0	0	685
75 266-351 Jail/Feeding	582	0	0	0	582
76 266-990 Law Enforcement - Other	31	0	0	0	31
77 267-228 Victims Rights	97	0	0	0	97
78 267-229 Prosecutor	299	0	0	0	299
79 267-264 Building Operations	89	0	0	0	89
80 267-301 Sheriff Administration	1,006	0	0	0	1,006
81 267-334 Sheriff Forfeit	97	0	0	0	97
82 267-344 Sheriff Forfeit	0	0	0	0	0
83 269-XXX Law Library	482	0	0	0	482
84 274-XXX Community Development	477	0	0	0	477
85 276-XXX Senior Millage	2,056	0	0	0	2,056
86 286-XXX Local Reserve Fund	391	0	0	0	391
87 291-XXX MCF Operations	2,813	0	0	0	2,813
88 292-XXX 293-XXX Child Care Fund	40,309	0	0	0	40,309
89 294-XXX Veterans Trust	0	0	0	0	0
90 295-XXX Soldiers Relief	32,113	0	0	0	32,113

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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
91 296-XXX Soil & Sed	4,212	0	0	0	4,212
92 298-747 Community Collaborative	1,331	0	0	0	1,331
93 298-753 Suicide Prev Program	156	0	0	0	156
94 299-XXX Comm Collaborat	1,520	0	0	0	1,520
95 356 CC Comm Service Placement	8	0	0	0	8
96 360-XXX Drain Fund	8	0	0	0	8
97 361-382 Debt Serv Fund	2,354	0	0	0	2,354
98 466-XXX Jail Construction Fund	378	0	0	0	378
99 469-XXX Cap Projects Fund	279	0	0	0	279
100 470-XXX Old Courthouse Restoration	685	0	0	0	685
101 482-XXX 9-1-1 Construction	1,711	0	0	0	1,711
102 486-XXX S Branch Mill Creek - Constr	0	0	0	0	0
103 489-XXX Indian Creek Construction	38	0	0	0	38
104 531-XXX Delinquent Tax Fund	78,803	0	0	0	78,803
105 532-XXX Foreclosure	33,951	0	0	0	33,951
106 601-XXX Revolving Drain Fund	652	0	0	0	652
107 617-XXX Treasurer Office Admin	609	0	0	0	609
108 638-XXX Drain Equipment	1,772	0	0	0	1,772
109 649-XXX CMH Equipment	1,087	0	0	0	1,087
110 671-XXX M.D.H.H.S.	4,008	0	0	0	4,008
111 675-XXX Equip Acquisition	33,424	0	0	0	33,424
112 676-XXX Unemployment Insurance	14,808	0	0	0	14,808
113 677-XXX Worker's Comp Fund	15,583	0	0	0	15,583
114 678-XXX Health Insurance	61,792	0	0	0	61,792
115 679-XXX Retiree Health	0	0	0	0	0
116 701-XXX Trust in Agency	0	0	0	0	0
117 731-XXX Retirement System	35,488	0	0	0	35,488
118 736-XXX Health Care Services	13,404	0	0	0	13,404
119 801-XXX Special Assessment	5,601	0	0	0	5,601
120 FIA Space	37,346	0	0	0	37,346
121 All Other	108,991	0	0	0	108,991
Total	3,581,580	139,103	35,088	0	3,616,668

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

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

Building	Current Year Depreciation
County Complex	\$398,932
Annex	\$17,796
Jail	\$149,419
Health Building	\$13,822
Garage	\$5,479
Storage Building	\$829
Animal Shelter	\$3,554
Historic Courthouse	\$37,851
Total	\$627,682

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 Admin	County Complex	Annex	Jail	Health Building	Garage	Storage Building	Animal Shelter
Personnel Costs										
Wages	S	0	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Fringes	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Depreciation	P	627,681	0	398,932	17,796	149,419	13,822	5,479	829	3,554
Subtotal - Services & Supplies		627,681	0	398,932	17,796	149,419	13,822	5,479	829	3,554
Department Cost Total		627,681	0	398,932	17,796	149,419	13,822	5,479	829	3,554
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		627,681	0	398,932	17,796	149,419	13,822	5,479	829	3,554
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$627,681		\$398,932	\$17,796	\$149,419	\$13,822	\$5,479	\$829	\$3,554

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A. Department Costs

Dept:1 Building Depreciation

Description		Amount	Historic Courthouse
<hr/>			
Personnel Costs			
Wages	S	0	0
Salary % Split			.00%
Fringes	S	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0
Services & Supplies Cost			
Depreciation	P	627,681	37,851
Subtotal - Services & Supplies		<hr/> 627,681	<hr/> 37,851
Department Cost Total		627,681	37,851
Adjustments to Cost			
Subtotal - Adjustments		<hr/> 0	<hr/> 0
Total Costs After Adjustments		627,681	37,851
General Admin Distribution			0
Grand Total		<hr/> <hr/> \$627,681	<hr/> <hr/> \$37,851

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B. Incoming Costs - (Default Spread Expense%)

Dept:1 Building Depreciation

Department	First Incoming	Second Incoming	County Complex	Annex	Jail	Health Building	Garage	Storage Building	Animal Shelter	Historic Courthouse
3 Cost Allocation	\$0	\$1,548	\$984	\$44	\$369	\$34	\$14	\$2	\$9	\$93
Subtotal - 101-210 Professional Services	0	1,548	984	44	369	34	14	2	9	93
Total Incoming	0	1,548	984	44	369	34	14	2	9	93
C. Total Allocated		\$629,229	\$399,916	\$17,840	\$149,787	\$13,856	\$5,492	\$831	\$3,562	\$37,944
			63.56%	2.84%	23.80%	2.20%	0.87%	0.13%	0.57%	6.03%

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County Complex Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	1,104	1.93%	\$7,685	\$0	\$7,685	\$19	\$7,704
4 101-229 Prosecuting Attorney	4,435	7.74%	30,872	0	30,872	76	30,948
5 101-253 Treasurer	2,173	3.79%	15,126	0	15,126	37	15,163
6 101-258 Computer Operations	426	0.74%	2,965	0	2,965	7	2,973
7 101-259 Accounting	1,161	2.03%	8,082	0	8,082	20	8,102
9 101-265 Building & Grounds	700	1.22%	4,873	0	4,873	12	4,885
11 101-101 Board of Commissioners	2,317	4.04%	16,129	0	16,129	40	16,168
12 101-131 Circuit Court	13,240	23.10%	92,163	0	92,163	227	92,390
13 101-136 District Court	10,068	17.57%	70,083	0	70,083	173	70,256
17 101-151 Adult Probation	1,689	2.95%	11,757	0	11,757	29	11,786
19 101-215 Clerk	4,092	7.14%	28,484	0	28,484	70	28,554
20 101-225 Equalization	1,345	2.35%	9,362	0	9,362	23	9,386
23 101-275 Drain Commissioner	1,262	2.20%	8,785	0	8,785	22	8,806
26 101-351 Jail	5,284	9.22%	36,782	0	36,782	91	36,872
39 215-141 Friend of the Court	6,145	10.72%	42,775	0	42,775	106	42,881
54 261-XXX Community Corrections	750	1.31%	5,221	0	5,221	13	5,234
88 292-XXX 293-XXX Child Care Fund	510	0.89%	3,550	0	3,550	9	3,559
121 All Other	609	1.06%	4,239	0	4,239	10	4,250
Subtotal	57,310	100.00%	398,932	0	398,932	984	399,916
Direct Bills					0		0
Total					\$398,932		\$399,916

Basis Units: Assigned Square Footage by Department

Source: Building And Grounds Department

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Annex Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 101-236 Register of Deeds	2,532	43.30%	\$7,705	\$0	\$7,705	\$19	\$7,724
44 223-XXX Pers. Care-Aide	1,560	26.68%	4,747	0	4,747	12	4,759
90 295-XXX Soldiers Relief	1,179	20.16%	3,588	0	3,588	9	3,597
121 All Other	577	9.87%	1,756	0	1,756	4	1,760
Subtotal	5,848	100.00%	17,796	0	17,796	44	17,840
Direct Bills					0		0
Total					\$17,796		\$17,840

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
24 101-301 Sheriff Administration	7,000	17.54%	\$26,214	\$0	\$26,214	\$65	\$26,278
26 101-351 Jail	32,900	82.46%	123,205	0	123,205	304	123,509
Subtotal	39,900	100.00%	149,419	0	149,419	369	149,787
Direct Bills					0		0
Total					\$149,419		\$149,787

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%	\$1,667	\$0	\$1,667	\$4	\$1,671
29 101-731 MSU Extension	3,404	14.08%	1,946	0	1,946	5	1,951
42 221-XXX Health Department	17,668	73.07%	10,099	0	10,099	25	10,124
121 All Other	192	0.79%	110	0	110	0	110
Subtotal	24,180	100.00%	13,822	0	13,822	34	13,856
Direct Bills					0		0
Total					\$13,822		\$13,856

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
111 675-XXX Equip Acquisition	3,456	100.00%	\$5,479	\$0	\$5,479	\$14	\$5,492
Subtotal	3,456	100.00%	5,479	0	5,479	14	5,492
Direct Bills					0		0
Total					\$5,479		\$5,492

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

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Storage Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-229 Prosecuting Attorney	516	26.67%	\$221	\$0	\$221	\$1	\$222
11 101-101 Board of Commissioners	224	11.58%	96	0	96	0	96
12 101-131 Circuit Court	243	12.56%	104	0	104	0	104
13 101-136 District Court	952	49.20%	408	0	408	1	409
Subtotal	1,935	100.00%	829	0	829	2	831
Direct Bills					0		0
Total					\$829		\$831

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
45 224-XXX Animal Control	1,715	100.00%	\$3,554	\$0	\$3,554	\$9	\$3,562
Subtotal	1,715	100.00%	3,554	0	3,554	9	3,562
Direct Bills					0		0
Total					\$3,554		\$3,562

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%	\$37,851	\$0	\$37,851	\$93	\$37,944
Subtotal	6,990	100.00%	37,851	0	37,851	93	37,944
Direct Bills					0		0
Total					\$37,851		\$37,944

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

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Allocation Summary

Dept:1 Building Depreciation

Department	County Complex	Annex	Jail	Health Building	Garage	Storage Building	Animal Shelter	Historic Courthouse	Total
2 101-102 Administration	\$7,704	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,704
4 101-229 Prosecuting Attorney	30,948	0	0	0	0	222	0	0	31,170
5 101-253 Treasurer	15,163	0	0	0	0	0	0	0	15,163
6 101-258 Computer Operations	2,973	0	0	0	0	0	0	0	2,973
7 101-259 Accounting	8,102	0	0	0	0	0	0	0	8,102
9 101-265 Building & Grounds	4,885	0	0	1,671	0	0	0	0	6,556
11 101-101 Board of Commissioners	16,168	0	0	0	0	96	0	0	16,265
12 101-131 Circuit Court	92,390	0	0	0	0	104	0	0	92,495
13 101-136 District Court	70,256	0	0	0	0	409	0	0	70,665
17 101-151 Adult Probation	11,786	0	0	0	0	0	0	0	11,786
19 101-215 Clerk	28,554	0	0	0	0	0	0	0	28,554
20 101-225 Equalization	9,386	0	0	0	0	0	0	0	9,386
21 101-236 Register of Deeds	0	7,724	0	0	0	0	0	0	7,724
23 101-275 Drain Commissioner	8,806	0	0	0	0	0	0	0	8,806
24 101-301 Sheriff Administration	0	0	26,278	0	0	0	0	0	26,278
26 101-351 Jail	36,872	0	123,509	0	0	0	0	0	160,381
29 101-731 MSU Extension	0	0	0	1,951	0	0	0	0	1,951
39 215-141 Friend of the Court	42,881	0	0	0	0	0	0	0	42,881
42 221-XXX Health Department	0	0	0	10,124	0	0	0	0	10,124
44 223-XXX Pers. Care-Aide	0	4,759	0	0	0	0	0	0	4,759
45 224-XXX Animal Control	0	0	0	0	0	0	3,562	0	3,562
54 261-XXX Community Corrections	5,234	0	0	0	0	0	0	0	5,234
88 292-XXX 293-XXX Child Care Fund	3,559	0	0	0	0	0	0	0	3,559
90 295-XXX Soldiers Relief	0	3,597	0	0	0	0	0	0	3,597
111 675-XXX Equip Acquisition	0	0	0	0	5,492	0	0	0	5,492
121 All Other	4,250	1,760	0	110	0	0	0	37,944	44,064
Total	\$399,916	\$17,840	\$149,787	\$13,856	\$5,492	\$831	\$3,562	\$37,944	\$629,229

Administrator/Controller 101-102
Nature and Extent of Service

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

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

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

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

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A. Department Costs

Dept:2 101-102 Administration

Description		Amount	General Admin	Administration
Personnel Costs				
Salaries	S1	169,427	0	169,427
Salary % Split			.00%	100.00%
Fringes	S	59,064	0	59,064
Subtotal - Personnel Costs		228,491	0	228,491
Services & Supplies Cost				
728.0 Postage	S	400	0	400
729.0 Printing and Binding	S	2,896	0	2,896
730.0 Office Supplies	S	512	0	512
730.1 Copy Costs & Supplies	S	556	0	556
850.0 Telephone	S	0	0	0
900.0 Advertisements	S	624	0	624
940.0 Cost Allocation	D	26,863	0	0
600.1 Misc. Charges for Service	S	(30)	0	(30)
613.4 FOIA Revenue	S	(212)	0	(212)
Subtotal - Services & Supplies		31,609	0	4,746
Department Cost Total		260,100	0	233,237
Adjustments to Cost				
940.0 Cost Allocation	D	(26,863)	0	0
Subtotal - Adjustments		(26,863)	0	0
Total Costs After Adjustments		233,237	0	233,237
General Admin Distribution			0	0
Grand Total		<u>\$233,237</u>		<u>\$233,237</u>

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B. Incoming Costs - (Default Spread Expense%)

Dept:2 101-102 Administration

Department	First Incoming	Second Incoming	Administration
1 County Complex	\$7,685	\$19	\$7,704
Subtotal - Building Depreciation	7,685	19	7,704
2 Administration	0	1,829	1,829
Subtotal - 101-102 Administration	0	1,829	1,829
3 Accounting Serv	0	878	878
3 Corporation Council	0	1,043	1,043
3 Cost Allocation	0	194	194
3 HR Physicals	0	3	3
Subtotal - 101-210 Professional Services	0	2,118	2,118
4 Civil Counsel	0	141	141
Subtotal - 101-229 Prosecuting Attorney	0	141	141
5 Cash Accounting	0	2,373	2,373
5 Accounts Payable	0	227	227
Subtotal - 101-253 Treasurer	0	2,600	2,600
6 Network Support	0	2,757	2,757
Subtotal - 101-258 Computer Operations	0	2,757	2,757
7 General Accounting	0	1,973	1,973
7 Accounts Payable	0	981	981
7 Payroll	0	766	766
7 Termination Payoff	0	960	960
Subtotal - 101-259 Accounting	0	4,679	4,679
8 County Complex	0	3,631	3,631
Subtotal - 101-264 Utilities	0	3,631	3,631
9 County Complex	0	5,221	5,221
9 Phone/Network	0	159	159
9 Shredding Services	0	583	583
Subtotal - 101-265 Building & Grounds	0	5,963	5,963
10 General Liability	0	187	187

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B. Incoming Costs - (Default Spread Expense%)

Dept:2 101-102 Administration

Department	First Incoming	Second Incoming	Administratio n
10 Public Officials Liability	\$0	\$712	\$712
10 County Complex Property	0	396	396
Subtotal - 101-954 Insurance	0	1,295	1,295
Total Incoming	7,685	25,031	32,716
C. Total Allocated		<u>\$265,953</u>	<u>\$265,953</u>
			100.00%

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Administration Allocations

Dept:2 101-102 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	2.70	0.76%	\$1,829	\$0	\$1,829	\$0	\$1,829
4 101-229 Prosecuting Attorney	13.70	3.85%	9,282	0	9,282	972	10,254
5 101-253 Treasurer	4.90	1.38%	3,320	0	3,320	348	3,667
7 101-259 Accounting	5.00	1.41%	3,388	0	3,388	355	3,742
9 101-265 Building & Grounds	5.10	1.43%	3,455	0	3,455	362	3,817
11 101-101 Board of Commissioners	7.00	1.97%	4,743	0	4,743	497	5,239
12 101-131 Circuit Court	15.50	4.36%	10,501	0	10,501	1,099	11,601
13 101-136 District Court	19.90	5.60%	13,482	0	13,482	1,412	14,894
19 101-215 Clerk	8.00	2.25%	5,420	0	5,420	567	5,988
20 101-225 Equalization	1.00	0.28%	678	0	678	71	748
21 101-236 Register of Deeds	4.00	1.12%	2,710	0	2,710	284	2,994
23 101-275 Drain Commissioner	2.70	0.76%	1,829	0	1,829	192	2,021
24 101-301 Sheriff Administration	31.75	8.93%	21,509	0	21,509	2,252	23,761
26 101-351 Jail	29.80	8.38%	20,190	0	20,190	2,114	22,303
29 101-731 MSU Extension	2.10	0.59%	1,423	0	1,423	149	1,572
34 207-697 208-691 Parks & Rec	2.70	0.76%	1,829	0	1,829	192	2,021
36 211-XXX 911 Fund	18.30	5.15%	12,398	0	12,398	1,298	13,696
39 215-141 Friend of the Court	17.80	5.01%	12,060	0	12,060	1,263	13,322
42 221-XXX Health Department	36.90	10.38%	25,000	0	25,000	2,617	27,617
43 222-XXX Mental Health	73.80	20.75%	50,000	0	50,000	5,235	55,235
44 223-XXX Pers. Care-Aide	17.30	4.87%	11,721	0	11,721	1,227	12,948
45 224-XXX Animal Control	4.00	1.12%	2,710	0	2,710	284	2,994
48 242-XXX Remonumentation Grant	1.00	0.28%	678	0	678	71	748
53 260-XXX Emergency Manager	0.90	0.25%	610	0	610	64	674
54 261-XXX Community Corrections	1.60	0.45%	1,084	0	1,084	113	1,198
57 263-XXX Police Contracts	19.25	5.41%	13,044	0	13,044	1,366	14,409
88 292-XXX 293-XXX Child Care Fund	4.90	1.38%	3,320	0	3,320	348	3,667
90 295-XXX Soldiers Relief	4.00	1.12%	2,710	0	2,710	284	2,994
Subtotal	355.60	100.00%	240,922	0	240,922	25,031	265,953
Direct Bills					0		0
Total					\$240,922		\$265,953

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

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Allocation Summary

Dept:2 101-102 Administration

Department	Administration	Total
2 101-102 Administration	\$1,829	\$1,829
4 101-229 Prosecuting Attorney	10,254	10,254
5 101-253 Treasurer	3,667	3,667
7 101-259 Accounting	3,742	3,742
9 101-265 Building & Grounds	3,817	3,817
11 101-101 Board of Commissioners	5,239	5,239
12 101-131 Circuit Court	11,601	11,601
13 101-136 District Court	14,894	14,894
19 101-215 Clerk	5,988	5,988
20 101-225 Equalization	748	748
21 101-236 Register of Deeds	2,994	2,994
23 101-275 Drain Commissioner	2,021	2,021
24 101-301 Sheriff Administration	23,761	23,761
26 101-351 Jail	22,303	22,303
29 101-731 MSU Extension	1,572	1,572
34 207-697 208-691 Parks & Rec	2,021	2,021
36 211-XXX 911 Fund	13,696	13,696
39 215-141 Friend of the Court	13,322	13,322
42 221-XXX Health Department	27,617	27,617
43 222-XXX Mental Health	55,235	55,235
44 223-XXX Pers. Care-Aide	12,948	12,948
45 224-XXX Animal Control	2,994	2,994
48 242-XXX Remonumentation Grant	748	748
53 260-XXX Emergency Manager	674	674
54 261-XXX Community Corrections	1,198	1,198
57 263-XXX Police Contracts	14,409	14,409
88 292-XXX 293-XXX Child Care Fund	3,667	3,667
90 295-XXX Soldiers Relief	2,994	2,994
Total	\$265,953	\$265,953

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

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

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

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

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

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

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

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A. Department Costs

Dept:3 101-210 Professional Services

Description		Amount	General Admin	Accounting Serv	Corporation Council	Labor Relations	Cost Allocation	HR Physicals	Direct Services	General Government
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
801.010 Financial	P	92,255	0	91,707	0	0	0	0	548	0
801.020 Legal	P	302,801	0	0	251,629	45,272	0	0	0	5,900
802.000 Health Services	P	440	0	0	0	0	0	440	0	0
813.000 Cost Plan	P	12,000	0	0	0	0	12,000	0	0	0
840.000 Cost Allocation	D	7,021	0	0	0	0	0	0	0	0
956.40 Education & Programs	P	1,317	0	0	0	0	0	0	1,317	0
Subtotal - Services & Supplies		415,834	0	91,707	251,629	45,272	12,000	440	1,865	5,900
Department Cost Total		415,834	0	91,707	251,629	45,272	12,000	440	1,865	5,900
Adjustments to Cost										
840.000 Cost Allocation	D	(7,021)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(7,021)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		408,813	0	91,707	251,629	45,272	12,000	440	1,865	5,900
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$408,813		\$91,707	\$251,629	\$45,272	\$12,000	\$440	\$1,865	\$5,900
not allocated										

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B. Incoming Costs - (Default Spread Custom%)

Dept:3 101-210 Professional Services

Department	First Incoming	Second Incoming	Accounting Serv	Corporation Council	Labor Relations	Cost Allocation	HR Physicals	Direct Services	General Government
3 Accounting Serv	\$0	\$1,188	\$680	\$23	\$375	\$105	\$4	\$0	\$0
3 Corporation Council	0	1,666	954	32	527	147	6	0	0
3 Cost Allocation	0	1,161	665	22	367	102	4	0	0
Subtotal - 101-210 Professional Services	0	4,014	2,298	78	1,269	354	15	0	0
4 Civil Counsel	0	226	129	4	71	20	1	0	0
Subtotal - 101-229 Prosecuting Attorneys	0	226	129	4	71	20	1	0	0
5 Cash Accounting	0	4,668	2,673	90	1,476	412	18	0	0
5 Accounts Payable	0	68	39	1	21	6	0	0	0
Subtotal - 101-253 Treasurer	0	4,736	2,712	92	1,497	418	18	0	0
7 General Accounting	0	2,668	1,528	52	844	235	10	0	0
7 Accounts Payable	0	294	168	6	93	26	1	0	0
Subtotal - 101-259 Accounting	0	2,962	1,696	57	936	261	11	0	0
10 General Liability	0	298	171	6	94	26	1	0	0
Subtotal - 101-954 Insurance	0	298	171	6	94	26	1	0	0
Total Incoming	0	12,237	7,006	237	3,868	1,079	46	0	0
C. Total Allocated		\$421,050	\$98,713	\$251,866	\$49,140	\$13,079	\$486	\$1,865	\$5,900
			23.44%	59.82%	11.67%	3.11%	0.12%	0.44%	1.40%

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Accounting Serv Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	879	0.96%	\$878	\$0	\$878	\$0	\$878
3 101-210 Professional Services	1,189	1.29%	1,188	0	1,188	0	1,188
4 101-229 Prosecuting Attorney	1,820	1.98%	1,818	0	1,818	142	1,960
5 101-253 Treasurer	3,235	3.52%	3,231	0	3,231	253	3,483
6 101-258 Computer Operations	381	0.41%	381	0	381	30	410
7 101-259 Accounting	1,437	1.57%	1,435	0	1,435	112	1,547
8 101-264 Utilities	611	0.67%	610	0	610	48	658
9 101-265 Building & Grounds	1,736	1.89%	1,734	0	1,734	136	1,869
10 101-954 Insurance	969	1.06%	968	0	968	76	1,043
11 101-101 Board of Commissioners	265	0.29%	265	0	265	21	285
12 101-131 Circuit Court	1,894	2.06%	1,892	0	1,892	148	2,039
13 101-136 District Court	727	0.79%	726	0	726	57	783
14 101-145 Jury Board	30	0.03%	30	0	30	2	32
15 101-147 Indigent Counsel	1,852	2.02%	1,850	0	1,850	145	1,994
17 101-151 Adult Probation	53	0.06%	53	0	53	4	57
18 101-191 Elections	224	0.24%	224	0	224	17	241
19 101-215 Clerk	9,551	10.40%	9,539	0	9,539	746	10,285
20 101-225 Equalization	221	0.24%	221	0	221	17	238
21 101-236 Register of Deeds	1,660	1.81%	1,658	0	1,658	130	1,788
22 101-243 Geo Infor Systems	45	0.05%	45	0	45	4	48
23 101-275 Drain Commissioner	295	0.32%	295	0	295	23	318
24 101-301 Sheriff Administration	1,204	1.31%	1,203	0	1,203	94	1,296
25 101-315 Crime Justice Training	5	0.01%	5	0	5	0	5
26 101-351 Jail	689	0.75%	688	0	688	54	742
27 101-445 Drain-at-large	2	0.00%	2	0	2	0	2
28 101-648 Medical Examiner	405	0.44%	404	0	404	32	436
29 101-731 MSU Extension	235	0.26%	235	0	235	18	253
30 101-801 Planning	12	0.01%	12	0	12	1	13
31 101-803 County Memberships	1	0.00%	1	0	1	0	1
32 101-851 LDC Development	1	0.00%	1	0	1	0	1
33 201-449 Road Commission	284	0.31%	284	0	284	22	306
34 207-697 208-691 Parks & Rec	630	0.69%	629	0	629	49	678
35 209-XXX Polly Ann Trail	14	0.02%	14	0	14	1	15
36 211-XXX 911 Fund	976	1.06%	975	0	975	76	1,051
38 213-230 PA Special Rev	3	0.00%	3	0	3	0	3
39 215-141 Friend of the Court	2,068	2.25%	2,065	0	2,065	161	2,227
41 216-134 Marriage Counseling	526	0.57%	525	0	525	41	566
42 221-XXX Health Department	2,922	3.18%	2,918	0	2,918	228	3,146
43 222-XXX Mental Health	9,058	9.86%	9,047	0	9,047	707	9,754
44 223-XXX Pers. Care-Aide	1,236	1.35%	1,234	0	1,234	96	1,331
45 224-XXX Animal Control	2,017	2.20%	2,014	0	2,014	157	2,172
46 227-XXX Environmental Recycling	6	0.01%	6	0	6	0	6

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Accounting Serv Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 231-XXX M.H. Court	231	0.25%	\$231	\$0	\$231	\$18	\$249
48 242-XXX Remonumentation Grant	184	0.20%	184	0	184	14	198
49 255-XXX Concealed Pistol	2,116	2.30%	2,113	0	2,113	165	2,279
50 256-XXX Reg of Deeds Automation	333	0.36%	333	0	333	26	359
51 257-XXX Budget Stabilization	50	0.05%	50	0	50	4	54
52 259-XXX Rental Property	101	0.11%	101	0	101	8	109
53 260-XXX Emergency Manager	324	0.35%	324	0	324	25	349
54 261-XXX Community Corrections	1,946	2.12%	1,944	0	1,944	152	2,095
55 262-309 Region Anti-Drug Coord	52	0.06%	52	0	52	4	56
56 262-316 Region Anti-Drug Oper	67	0.07%	67	0	67	5	72
57 263-XXX Police Contracts	3,185	3.47%	3,181	0	3,181	249	3,430
58 264-301 Sheriff	16	0.02%	16	0	16	1	17
59 264-309 Regional Ant-Drug Coord	12	0.01%	12	0	12	1	13
60 264-318 Liquor License Dist	15	0.02%	15	0	15	1	16
61 264-331 Marine Safety	134	0.15%	134	0	134	10	144
62 264-332 SERT	30	0.03%	30	0	30	2	32
63 264-333 K-9 Unit	1	0.00%	1	0	1	0	1
64 264-337 Mounted Division	5	0.01%	5	0	5	0	5
65 264-335 Dive Team	18	0.02%	18	0	18	1	19
66 264-351 Jail/Feeding Prisoners	18	0.02%	18	0	18	1	19
67 264-352 Training	52	0.06%	52	0	52	4	56
70 266-302 Safe & Sober-Step Grant	205	0.22%	205	0	205	16	221
71 266-304 D.A.R.E. Grant	11	0.01%	11	0	11	1	12
72 266-305 Road Patrol Grant	241	0.26%	241	0	241	19	260
73 266-307 Motorcycle Safety	18	0.02%	18	0	18	1	19
74 266-309 Regional Anti-Drug	92	0.10%	92	0	92	7	99
75 266-351 Jail/Feeding	74	0.08%	74	0	74	6	80
76 266-990 Law Enforcement - Other	4	0.00%	4	0	4	0	4
77 267-228 Victims Rights	13	0.01%	13	0	13	1	14
78 267-229 Prosecutor	37	0.04%	37	0	37	3	40
79 267-264 Building Operations	12	0.01%	12	0	12	1	13
80 267-301 Sheriff Administration	103	0.11%	103	0	103	8	111
81 267-334 Sheriff Forfeit	13	0.01%	13	0	13	1	14
83 269-XXX Law Library	53	0.06%	53	0	53	4	57
84 274-XXX Community Development	25	0.03%	25	0	25	2	27
85 276-XXX Senior Millage	241	0.26%	241	0	241	19	260
86 286-XXX Local Reserve Fund	48	0.05%	48	0	48	4	52
87 291-XXX MCF Operations	339	0.37%	339	0	339	26	365
88 292-XXX 293-XXX Child Care Fund	1,678	1.83%	1,676	0	1,676	131	1,807
90 295-XXX Soldiers Relief	631	0.69%	630	0	630	49	679
91 296-XXX Soil & Sed	468	0.51%	467	0	467	37	504
92 298-747 Community Collaborative	164	0.18%	164	0	164	13	177

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Accounting Serv Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
93 298-753 Suicide Prev Program	17	0.02%	\$17	\$0	\$17	\$1	\$18
94 299-XXX Comm Collaborat	169	0.18%	169	0	169	13	182
95 356 CC Comm Service Placement	1	0.00%	1	0	1	0	1
96 360-XXX Drain Fund	1	0.00%	1	0	1	0	1
97 361-382 Debt Serv Fund	287	0.31%	287	0	287	22	309
98 466-XXX Jail Construction Fund	7	0.01%	7	0	7	1	8
99 469-XXX Cap Projects Fund	17	0.02%	17	0	17	1	18
100 470-XXX Old Courthouse Restoration	79	0.09%	79	0	79	6	85
101 482-XXX 9-1-1 Construction	15	0.02%	15	0	15	1	16
103 489-XXX Indian Creek Construction	13	0.01%	13	0	13	1	14
104 531-XXX Delinquent Tax Fund	9,410	10.25%	9,398	0	9,398	735	10,133
105 532-XXX Foreclosure	3,894	4.24%	3,889	0	3,889	304	4,193
106 601-XXX Revolving Drain Fund	85	0.09%	85	0	85	7	92
107 617-XXX Treasurer Office Admin	12	0.01%	12	0	12	1	13
108 638-XXX Drain Equipment	174	0.19%	174	0	174	14	187
109 649-XXX CMH Equipment	70	0.08%	70	0	70	5	75
111 675-XXX Equip Acquisition	1,549	1.69%	1,547	0	1,547	121	1,668
112 676-XXX Unemployment Insurance	1,774	1.93%	1,772	0	1,772	138	1,910
113 677-XXX Worker's Comp Fund	1,853	2.02%	1,851	0	1,851	145	1,995
114 678-XXX Health Insurance	4,772	5.20%	4,766	0	4,766	372	5,139
117 731-XXX Retirement System	1,780	1.94%	1,778	0	1,778	139	1,917
118 736-XXX Health Care Services	725	0.79%	724	0	724	57	781
119 801-XXX Special Assessment	311	0.34%	311	0	311	24	335
121 All Other	78	0.08%	78	0	78	6	84
Subtotal	91,821	100.00%	91,707	0	91,707	7,006	98,713
Direct Bills					0		0
Total					\$91,707		\$98,713

Basis Units: Number of revenue and expense transactions by Department

Source: Detail transaction history

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Corporation Council Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	260,341	0.41%	\$1,043	\$0	\$1,043	\$0	\$1,043
3 101-210 Professional Services	415,833	0.66%	1,666	0	1,666	0	1,666
4 101-229 Prosecuting Attorney	1,309,187	2.08%	5,244	0	5,244	5	5,249
5 101-253 Treasurer	420,334	0.67%	1,684	0	1,684	2	1,685
6 101-258 Computer Operations	292,515	0.47%	1,172	0	1,172	1	1,173
7 101-259 Accounting	452,751	0.72%	1,813	0	1,813	2	1,815
8 101-264 Utilities	404,468	0.64%	1,620	0	1,620	2	1,622
9 101-265 Building & Grounds	757,893	1.21%	3,036	0	3,036	3	3,038
10 101-954 Insurance	419,068	0.67%	1,678	0	1,678	2	1,680
11 101-101 Board of Commissioners	324,444	0.52%	1,299	0	1,299	1	1,301
12 101-131 Circuit Court	1,578,278	2.51%	6,321	0	6,321	6	6,327
13 101-136 District Court	1,629,709	2.59%	6,527	0	6,527	6	6,534
14 101-145 Jury Board	4,773	0.01%	19	0	19	0	19
15 101-147 Indigent Counsel	403,224	0.64%	1,615	0	1,615	2	1,617
17 101-151 Adult Probation	26,205	0.04%	105	0	105	0	105
18 101-191 Elections	222,888	0.35%	893	0	893	1	894
19 101-215 Clerk	685,345	1.09%	2,745	0	2,745	3	2,748
20 101-225 Equalization	256,629	0.41%	1,028	0	1,028	1	1,029
21 101-236 Register of Deeds	302,648	0.48%	1,212	0	1,212	1	1,213
23 101-275 Drain Commissioner	213,381	0.34%	855	0	855	1	855
24 101-301 Sheriff Administration	3,258,752	5.19%	13,052	0	13,052	12	13,065
25 101-315 Crime Justice Training	8,708	0.01%	35	0	35	0	35
26 101-351 Jail	3,373,072	5.37%	13,510	0	13,510	13	13,523
27 101-445 Drain-at-large	372,873	0.59%	1,493	0	1,493	1	1,495
28 101-648 Medical Examiner	98,156	0.16%	393	0	393	0	394
29 101-731 MSU Extension	229,271	0.36%	918	0	918	1	919
30 101-801 Planning	112	0.00%	0	0	0	0	0
31 101-803 County Memberships	14,269	0.02%	57	0	57	0	57
32 101-851 LDC Development	10,000	0.02%	40	0	40	0	40
34 207-697 208-691 Parks & Rec	167,291	0.27%	670	0	670	1	671
35 209-XXX Polly Ann Trail	3,623	0.01%	15	0	15	0	15
36 211-XXX 911 Fund	1,778,619	2.83%	7,124	0	7,124	7	7,131
38 213-230 PA Special Rev	1,788	0.00%	7	0	7	0	7
39 215-141 Friend of the Court	1,431,033	2.28%	5,732	0	5,732	5	5,737
41 216-134 Marriage Counseling	3,845	0.01%	15	0	15	0	15
42 221-XXX Health Department	2,985,187	4.75%	11,957	0	11,957	11	11,968
43 222-XXX Mental Health	20,995,140	33.42%	84,091	0	84,091	80	84,171
44 223-XXX Pers. Care-Aide	1,231,898	1.96%	4,934	0	4,934	5	4,939
45 224-XXX Animal Control	328,133	0.52%	1,314	0	1,314	1	1,316
46 227-XXX Environmental Recycling	13,873	0.02%	56	0	56	0	56
47 231-XXX M.H. Court	142,597	0.23%	571	0	571	1	572
48 242-XXX Remonumentation Grant	67,565	0.11%	271	0	271	0	271

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Corporation Council Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 255-XXX Concealed Pistol	58,422	0.09%	\$234	\$0	\$234	\$0	\$234
50 256-XXX Reg of Deeds Automation	47,441	0.08%	190	0	190	0	190
51 257-XXX Budget Stabilization	303	0.00%	1	0	1	0	1
52 259-XXX Rental Property	10,431	0.02%	42	0	42	0	42
53 260-XXX Emergency Manager	117,152	0.19%	469	0	469	0	470
54 261-XXX Community Corrections	315,917	0.50%	1,265	0	1,265	1	1,267
55 262-309 Region Anti-Drug Coord	45,704	0.07%	183	0	183	0	183
56 262-316 Region Anti-Drug Oper	28,394	0.05%	114	0	114	0	114
57 263-XXX Police Contracts	1,747,079	2.78%	6,998	0	6,998	7	7,004
58 264-301 Sheriff	1,224	0.00%	5	0	5	0	5
59 264-309 Regional Ant-Drug Coord	14	0.00%	0	0	0	0	0
60 264-318 Liquor License Dist	21	0.00%	0	0	0	0	0
61 264-331 Marine Safety	11,074	0.02%	44	0	44	0	44
62 264-332 SERT	2,138	0.00%	9	0	9	0	9
63 264-333 K-9 Unit	93	0.00%	0	0	0	0	0
64 264-337 Mounted Division	986	0.00%	4	0	4	0	4
65 264-335 Dive Team	87	0.00%	0	0	0	0	0
66 264-351 Jail/Feeding Prisoners	7,332	0.01%	29	0	29	0	29
67 264-352 Training	15,237	0.02%	61	0	61	0	61
70 266-302 Safe & Sober-Step Grant	4,264	0.01%	17	0	17	0	17
72 266-305 Road Patrol Grant	33,568	0.05%	134	0	134	0	135
75 266-351 Jail/Feeding	4,017	0.01%	16	0	16	0	16
77 267-228 Victims Rights	21	0.00%	0	0	0	0	0
78 267-229 Prosecutor	369	0.00%	1	0	1	0	1
79 267-264 Building Operations	81	0.00%	0	0	0	0	0
80 267-301 Sheriff Administration	41,350	0.07%	166	0	166	0	166
81 267-334 Sheriff Forfeit	28	0.00%	0	0	0	0	0
83 269-XXX Law Library	16,517	0.03%	66	0	66	0	66
84 274-XXX Community Development	46,762	0.07%	187	0	187	0	187
85 276-XXX Senior Millage	14,555	0.02%	58	0	58	0	58
86 286-XXX Local Reserve Fund	316	0.00%	1	0	1	0	1
88 292-XXX 293-XXX Child Care Fund	1,130,284	1.80%	4,527	0	4,527	4	4,531
90 295-XXX Soldiers Relief	320,397	0.51%	1,283	0	1,283	1	1,285
91 296-XXX Soil & Sed	124,488	0.20%	499	0	499	0	499
92 298-747 Community Collaborative	20,220	0.03%	81	0	81	0	81
93 298-753 Suicide Prev Program	4,796	0.01%	19	0	19	0	19
94 299-XXX Comm Collaborat	48,773	0.08%	195	0	195	0	196
98 466-XXX Jail Construction Fund	61,260	0.10%	245	0	245	0	246
99 469-XXX Cap Projects Fund	28,566	0.05%	114	0	114	0	115
100 470-XXX Old Courthouse Restoration	7,338	0.01%	29	0	29	0	29
101 482-XXX 9-1-1 Construction	301,208	0.48%	1,206	0	1,206	1	1,208
103 489-XXX Indian Creek Construction	(11,235)	-0.02%	(45)	0	(45)	(0)	(45)

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Corporation Council Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
104 531-XXX Delinquent Tax Fund	76,029	0.12%	\$305	\$0	\$305	\$0	\$305
105 532-XXX Foreclosure	298,515	0.48%	1,196	0	1,196	1	1,197
106 601-XXX Revolving Drain Fund	3,847	0.01%	15	0	15	0	15
107 617-XXX Treasurer Office Admin	78	0.00%	0	0	0	0	0
108 638-XXX Drain Equipment	90,440	0.14%	362	0	362	0	363
109 649-XXX CMH Equipment	98,359	0.16%	394	0	394	0	394
111 675-XXX Equip Acquisition	1,084,823	1.73%	4,345	0	4,345	4	4,349
112 676-XXX Unemployment Insurance	7,347	0.01%	29	0	29	0	29
113 677-XXX Worker's Comp Fund	33,285	0.05%	133	0	133	0	133
114 678-XXX Health Insurance	4,703,797	7.49%	18,840	0	18,840	18	18,858
117 731-XXX Retirement System	3,898,202	6.20%	15,613	0	15,613	15	15,628
118 736-XXX Health Care Services	421,089	0.67%	1,687	0	1,687	2	1,688
119 801-XXX Special Assessment	605,831	0.96%	2,427	0	2,427	2	2,429
Subtotal	62,824,353	100.00%	251,629	0	251,629	237	251,866
Direct Bills					0		0
Total					\$251,629		\$251,866

Basis Units: Dollars of expenditures
Source: Financials

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Labor Relations Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-229 Prosecuting Attorney	7	3.17%	\$1,434	\$0	\$1,434	\$123	\$1,556
5 101-253 Treasurer	2	0.90%	410	0	410	35	445
7 101-259 Accounting	2	0.90%	410	0	410	35	445
9 101-265 Building & Grounds	1	0.45%	205	0	205	18	222
13 101-136 District Court	16	7.24%	3,278	0	3,278	280	3,558
19 101-215 Clerk	7	3.17%	1,434	0	1,434	123	1,556
20 101-225 Equalization	1	0.45%	205	0	205	18	222
21 101-236 Register of Deeds	2	0.90%	410	0	410	35	445
24 101-301 Sheriff Administration	26	11.76%	5,326	0	5,326	455	5,781
26 101-351 Jail	23	10.41%	4,712	0	4,712	403	5,114
29 101-731 MSU Extension	1	0.45%	205	0	205	18	222
36 211-XXX 911 Fund	16	7.24%	3,278	0	3,278	280	3,558
39 215-141 Friend of the Court	13	5.88%	2,663	0	2,663	228	2,891
42 221-XXX Health Department	21	9.50%	4,302	0	4,302	368	4,669
43 222-XXX Mental Health	48	21.72%	9,833	0	9,833	840	10,673
44 223-XXX Pers. Care-Aide	8	3.62%	1,639	0	1,639	140	1,779
45 224-XXX Animal Control	3	1.36%	615	0	615	53	667
57 263-XXX Police Contracts	19	8.60%	3,892	0	3,892	333	4,225
72 266-305 Road Patrol Grant	1	0.45%	205	0	205	18	222
90 295-XXX Soldiers Relief	3	1.36%	615	0	615	53	667
105 532-XXX Foreclosure	1	0.45%	205	0	205	18	222
Subtotal	221	100.00%	45,272	0	45,272	3,868	49,140
Direct Bills					0		0
Total					\$45,272		\$49,140

Basis Units: Number of union positions by Department

Source: Union reduction report

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Cost Allocation Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Building Depreciation	8	12.90%	\$1,548	\$0	\$1,548	\$0	\$1,548
2 101-102 Administration	1	1.61%	194	0	194	0	194
3 101-210 Professional Services	6	9.68%	1,161	0	1,161	0	1,161
4 101-229 Prosecuting Attorney	2	3.23%	387	0	387	46	433
5 101-253 Treasurer	3	4.84%	581	0	581	69	650
6 101-258 Computer Operations	4	6.45%	774	0	774	92	866
7 101-259 Accounting	4	6.45%	774	0	774	92	866
8 101-264 Utilities	7	11.29%	1,355	0	1,355	161	1,516
9 101-265 Building & Grounds	15	24.19%	2,903	0	2,903	344	3,248
10 101-954 Insurance	12	19.35%	2,323	0	2,323	276	2,598
Subtotal	62	100.00%	12,000	0	12,000	1,079	13,079
Direct Bills					0		0
Total					\$12,000		\$13,079

Basis Units: Number of functions by Central Service Department

Source: Prior year Cost Plan

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HR Physicals Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	2.70	0.76%	\$3	\$0	\$3	\$0	\$3
4 101-229 Prosecuting Attorney	13.70	3.85%	17	0	17	2	19
5 101-253 Treasurer	4.90	1.38%	6	0	6	1	7
7 101-259 Accounting	5.00	1.41%	6	0	6	1	7
9 101-265 Building & Grounds	5.10	1.43%	6	0	6	1	7
11 101-101 Board of Commissioners	7.00	1.97%	9	0	9	1	10
12 101-131 Circuit Court	15.50	4.36%	19	0	19	2	21
13 101-136 District Court	19.90	5.60%	25	0	25	3	27
19 101-215 Clerk	8.00	2.25%	10	0	10	1	11
20 101-225 Equalization	1.00	0.28%	1	0	1	0	1
21 101-236 Register of Deeds	4.00	1.12%	5	0	5	1	5
23 101-275 Drain Commissioner	2.70	0.76%	3	0	3	0	4
24 101-301 Sheriff Administration	31.75	8.93%	39	0	39	4	43
26 101-351 Jail	29.80	8.38%	37	0	37	4	41
29 101-731 MSU Extension	2.10	0.59%	3	0	3	0	3
34 207-697 208-691 Parks & Rec	2.70	0.76%	3	0	3	0	4
36 211-XXX 911 Fund	18.30	5.15%	23	0	23	2	25
39 215-141 Friend of the Court	17.80	5.01%	22	0	22	2	24
42 221-XXX Health Department	36.90	10.38%	46	0	46	5	51
43 222-XXX Mental Health	73.80	20.75%	91	0	91	10	101
44 223-XXX Pers. Care-Aide	17.30	4.87%	21	0	21	2	24
45 224-XXX Animal Control	4.00	1.12%	5	0	5	1	5
48 242-XXX Remonumentation Grant	1.00	0.28%	1	0	1	0	1
53 260-XXX Emergency Manager	0.90	0.25%	1	0	1	0	1
54 261-XXX Community Corrections	1.60	0.45%	2	0	2	0	2
57 263-XXX Police Contracts	19.25	5.41%	24	0	24	3	26
88 292-XXX 293-XXX Child Care Fund	4.90	1.38%	6	0	6	1	7
90 295-XXX Soldiers Relief	4.00	1.12%	5	0	5	1	5
Subtotal	355.60	100.00%	440	0	440	46	486
Direct Bills					0		0
Total					\$440		\$486

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

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Direct Services Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-259 Accounting	270	14.48%	\$270	\$0	\$270	\$0	\$270
19 101-215 Clerk	777	41.66%	777	0	777	0	777
36 211-XXX 911 Fund	270	14.48%	270	0	270	0	270
45 224-XXX Animal Control	548	29.38%	548	0	548	0	548
Subtotal	1,865	100.00%	1,865	0	1,865	0	1,865
Direct Bills					0		0
Total					\$1,865		\$1,865

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

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Allocation Summary

Dept:3 101-210 Professional Services

Department	Accounting Serv	Corporation Council	Labor Relations	Cost Allocation	HR Physicals	Direct Services	General Government	Total
1 Building Depreciation	\$0	\$0	\$0	\$1,548	\$0	\$0	\$0	\$1,548
2 101-102 Administration	878	1,043	0	194	3	0	0	2,118
3 101-210 Professional Services	1,188	1,666	0	1,161	0	0	0	4,014
4 101-229 Prosecuting Attorney	1,960	5,249	1,556	433	19	0	0	9,217
5 101-253 Treasurer	3,483	1,685	445	650	7	0	0	6,270
6 101-258 Computer Operations	410	1,173	0	866	0	0	0	2,449
7 101-259 Accounting	1,547	1,815	445	866	7	270	0	4,950
8 101-264 Utilities	658	1,622	0	1,516	0	0	0	3,795
9 101-265 Building & Grounds	1,869	3,038	222	3,248	7	0	0	8,385
10 101-954 Insurance	1,043	1,680	0	2,598	0	0	0	5,322
11 101-101 Board of Commissioners	285	1,301	0	0	10	0	0	1,596
12 101-131 Circuit Court	2,039	6,327	0	0	21	0	0	8,388
13 101-136 District Court	783	6,534	3,558	0	27	0	0	10,901
14 101-145 Jury Board	32	19	0	0	0	0	0	51
15 101-147 Indigent Counsel	1,994	1,617	0	0	0	0	0	3,611
17 101-151 Adult Probation	57	105	0	0	0	0	0	162
18 101-191 Elections	241	894	0	0	0	0	0	1,135
19 101-215 Clerk	10,285	2,748	1,556	0	11	777	0	15,377
20 101-225 Equalization	238	1,029	222	0	1	0	0	1,491
21 101-236 Register of Deeds	1,788	1,213	445	0	5	0	0	3,451
22 101-243 Geo Infor Systems	48	0	0	0	0	0	0	48
23 101-275 Drain Commissioner	318	855	0	0	4	0	0	1,177
24 101-301 Sheriff Administration	1,296	13,065	5,781	0	43	0	0	20,186
25 101-315 Crime Justice Training	5	35	0	0	0	0	0	40
26 101-351 Jail	742	13,523	5,114	0	41	0	0	19,420
27 101-445 Drain-at-large	2	1,495	0	0	0	0	0	1,497
28 101-648 Medical Examiner	436	394	0	0	0	0	0	830
29 101-731 MSU Extension	253	919	222	0	3	0	0	1,397
30 101-801 Planning	13	0	0	0	0	0	0	13
31 101-803 County Memberships	1	57	0	0	0	0	0	58
32 101-851 LDC Development	1	40	0	0	0	0	0	41
33 201-449 Road Commission	306	0	0	0	0	0	0	306
34 207-697 208-691 Parks & Rec	678	671	0	0	4	0	0	1,353
35 209-XXX Polly Ann Trail	15	15	0	0	0	0	0	30
36 211-XXX 911 Fund	1,051	7,131	3,558	0	25	270	0	12,034
38 213-230 PA Special Rev	3	7	0	0	0	0	0	10
39 215-141 Friend of the Court	2,227	5,737	2,891	0	24	0	0	10,879
41 216-134 Marriage Counseling	566	15	0	0	0	0	0	582
42 221-XXX Health Department	3,146	11,968	4,669	0	51	0	0	19,834
43 222-XXX Mental Health	9,754	84,171	10,673	0	101	0	0	104,699
44 223-XXX Pers. Care-Aide	1,331	4,939	1,779	0	24	0	0	8,072

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Allocation Summary

Dept:3 101-210 Professional Services

Department	Accounting Serv	Corporation Council	Labor Relations	Cost Allocation	HR Physicals	Direct Services	General Government	Total
45 224-XXX Animal Control	\$2,172	\$1,316	\$667	\$0	\$5	\$548	\$0	\$4,708
46 227-XXX Environmental Recycling	6	56	0	0	0	0	0	62
47 231-XXX M.H. Court	249	572	0	0	0	0	0	820
48 242-XXX Remonumentation Grant	198	271	0	0	1	0	0	470
49 255-XXX Concealed Pistol	2,279	234	0	0	0	0	0	2,513
50 256-XXX Reg of Deeds Automation	359	190	0	0	0	0	0	549
51 257-XXX Budget Stabilization	54	1	0	0	0	0	0	55
52 259-XXX Rental Property	109	42	0	0	0	0	0	151
53 260-XXX Emergency Manager	349	470	0	0	1	0	0	820
54 261-XXX Community Corrections	2,095	1,267	0	0	2	0	0	3,364
55 262-309 Region Anti-Drug Coord	56	183	0	0	0	0	0	239
56 262-316 Region Anti-Drug Oper	72	114	0	0	0	0	0	186
57 263-XXX Police Contracts	3,430	7,004	4,225	0	26	0	0	14,685
58 264-301 Sheriff	17	5	0	0	0	0	0	22
59 264-309 Regional Ant-Drug Coord	13	0	0	0	0	0	0	13
60 264-318 Liquor License Dist	16	0	0	0	0	0	0	16
61 264-331 Marine Safety	144	44	0	0	0	0	0	189
62 264-332 SERT	32	9	0	0	0	0	0	41
63 264-333 K-9 Unit	1	0	0	0	0	0	0	1
64 264-337 Mounted Division	5	4	0	0	0	0	0	9
65 264-335 Dive Team	19	0	0	0	0	0	0	20
66 264-351 Jail/Feeding Prisoners	19	29	0	0	0	0	0	49
67 264-352 Training	56	61	0	0	0	0	0	117
70 266-302 Safe & Sober-Step Grant	221	17	0	0	0	0	0	238
71 266-304 D.A.R.E. Grant	12	0	0	0	0	0	0	12
72 266-305 Road Patrol Grant	260	135	222	0	0	0	0	616
73 266-307 Motorcycle Safety	19	0	0	0	0	0	0	19
74 266-309 Regional Anti-Drug	99	0	0	0	0	0	0	99
75 266-351 Jail/Feeding	80	16	0	0	0	0	0	96
76 266-990 Law Enforcement - Other	4	0	0	0	0	0	0	4
77 267-228 Victims Rights	14	0	0	0	0	0	0	14
78 267-229 Prosecutor	40	1	0	0	0	0	0	41
79 267-264 Building Operations	13	0	0	0	0	0	0	13
80 267-301 Sheriff Administration	111	166	0	0	0	0	0	277
81 267-334 Sheriff Forfeit	14	0	0	0	0	0	0	14
83 269-XXX Law Library	57	66	0	0	0	0	0	123
84 274-XXX Community Development	27	187	0	0	0	0	0	214
85 276-XXX Senior Millage	260	58	0	0	0	0	0	318
86 286-XXX Local Reserve Fund	52	1	0	0	0	0	0	53
87 291-XXX MCF Operations	365	0	0	0	0	0	0	365
88 292-XXX 293-XXX Child Care Fund	1,807	4,531	0	0	7	0	0	6,345

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Allocation Summary

Dept:3 101-210 Professional Services

Department	Accounting Serv	Corporation Council	Labor Relations	Cost Allocation	HR Physicals	Direct Services	General Government	Total
90 295-XXX Soldiers Relief	\$679	\$1,285	\$667	\$0	\$5	\$0	\$0	\$2,637
91 296-XXX Soil & Sed	504	499	0	0	0	0	0	1,003
92 298-747 Community Collaborative	177	81	0	0	0	0	0	258
93 298-753 Suicide Prev Program	18	19	0	0	0	0	0	38
94 299-XXX Comm Collaborat	182	196	0	0	0	0	0	378
95 356 CC Comm Service Placement	1	0	0	0	0	0	0	1
96 360-XXX Drain Fund	1	0	0	0	0	0	0	1
97 361-382 Debt Serv Fund	309	0	0	0	0	0	0	309
98 466-XXX Jail Construction Fund	8	246	0	0	0	0	0	253
99 469-XXX Cap Projects Fund	18	115	0	0	0	0	0	133
100 470-XXX Old Courthouse Restoration	85	29	0	0	0	0	0	114
101 482-XXX 9-1-1 Construction	16	1,208	0	0	0	0	0	1,224
103 489-XXX Indian Creek Construction	14	(45)	0	0	0	0	0	(31)
104 531-XXX Delinquent Tax Fund	10,133	305	0	0	0	0	0	10,438
105 532-XXX Foreclosure	4,193	1,197	222	0	0	0	0	5,612
106 601-XXX Revolving Drain Fund	92	15	0	0	0	0	0	107
107 617-XXX Treasurer Office Admin	13	0	0	0	0	0	0	13
108 638-XXX Drain Equipment	187	363	0	0	0	0	0	550
109 649-XXX CMH Equipment	75	394	0	0	0	0	0	470
111 675-XXX Equip Acquisition	1,668	4,349	0	0	0	0	0	6,017
112 676-XXX Unemployment Insurance	1,910	29	0	0	0	0	0	1,940
113 677-XXX Worker's Comp Fund	1,995	133	0	0	0	0	0	2,129
114 678-XXX Health Insurance	5,139	18,858	0	0	0	0	0	23,997
117 731-XXX Retirement System	1,917	15,628	0	0	0	0	0	17,545
118 736-XXX Health Care Services	781	1,688	0	0	0	0	0	2,469
119 801-XXX Special Assessment	335	2,429	0	0	0	0	0	2,764
121 All Other	84	0	0	0	0	0	0	84
Total	\$98,713	\$251,866	\$49,140	\$13,079	\$486	\$1,865	\$0	\$415,150

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

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

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

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

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

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

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

Computation of Prosecuting Attorney's Indirect Costs

Based on the year ended December 31, 2018

Description	Total	PA-Operations	PA-DP
Final Costs 2018	\$132,169	\$118,181	\$13,988
Fixed Costs 2018	\$97,487	\$82,674	\$14,813
Carry Forward Adjustment	\$34,682	\$35,507	(\$825)
Proposed Costs for 2020	\$166,851	\$153,688	\$13,163

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A. Department Costs

Dept:4 101-229 Prosecuting Attorney

Description		Amount	General Admin	Civil Counsel	General Government
Personnel Costs					
Salaries	S1	787,381	82,777	19,643	684,961
Salary % Split			10.51%	2.49%	86.99%
Benefits	S	339,716	35,714	8,475	295,527
Subtotal - Personnel Costs		1,127,097	118,491	28,118	980,488
Services & Supplies Cost					
728.000 Postage	S	10	1	0	9
728.10 Postage - Other	S	263	28	7	229
728.200 IV-D Postage	P	2,423	0	0	2,423
730.000 Supplies	S	5,434	571	136	4,727
730.010 Supplies - Other	S	633	67	16	551
730.200 Supplies IV-D	P	673	0	0	673
744.000 Gas Oil and Grease	S	190	20	5	165
805.000 Witness Fees	P	9,342	0	0	9,342
813.010 Stenographers	D	3,405	0	0	0
813.258 Contracted Svcs - Mgt IV-E	P	3,350	0	0	3,350
813.259 Consulting - Mgt IV-D	P	5,046	0	0	5,046
814.000 Serving Subpoenas	S	114	12	3	99
814.200 Process Serving - IV-D	P	913	0	0	913
850.000 Telephone	S	4,822	507	120	4,195
860.000 Mileage/Pool Car	S	107	11	3	93
860.050 Mileage-Reimburs.	S	1,381	145	34	1,201
933.000 Office Equipment Maintenance	S	1,350	142	34	1,174
940.000 Cost Allocation	D	109,759	0	0	0
941.000 Equipment Rental	S	2,925	308	73	2,545
942.000 Vehicle Cost Allocation	S	3,756	395	94	3,267
944.000 Technology License	S	7,812	821	195	6,796
956.000 Employee Training	S	3,873	407	97	3,369
957.000 Memberships	S	4,837	509	121	4,208

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A. Department Costs

Dept:4 101-229 Prosecuting Attorney

Description		Amount	General Admin	Civil Counsel	General Government
979.000 Books	S	9,673	1,017	241	8,415
613.400 FOIA Revenue	S	(75)	(8)	(2)	(65)
Subtotal - Services & Supplies		182,016	4,952	1,175	62,725
Department Cost Total		1,309,113	123,443	29,293	1,043,212
Adjustments to Cost					
813.010 Stenographers	D	(3,405)	0	0	0
940.000 Cost Allocation	D	(109,759)	0	0	0
Subtotal - Adjustments		(113,164)	0	0	0
Total Costs After Adjustments		1,195,949	123,443	29,293	1,043,212
General Admin Distribution			(123,443)	3,441	120,002
Grand Total		<u>\$1,195,949</u>		<u>\$32,735</u>	<u>\$1,163,214</u>
				not allocated	

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B. Incoming Costs - (Default Spread Salary%)

Dept:4 101-229 Prosecuting Attorney

Department	First Incoming	Second Incoming	Civil Counsel	General Government
1 County Complex	\$30,872	\$76	\$863	\$30,085
1 Storage Building	221	1	6	216
Subtotal - Building Depreciation	31,093	77	869	30,301
2 Administration	9,282	972	286	9,968
Subtotal - 101-102 Administration	9,282	972	286	9,968
3 Accounting Serv	1,818	142	55	1,905
3 Corporation Council	5,244	5	146	5,102
3 Labor Relations	1,434	123	43	1,513
3 Cost Allocation	387	46	12	421
3 HR Physicals	17	2	1	18
Subtotal - 101-210 Professional Service	8,899	317	257	8,960
4 Civil Counsel	0	711	20	691
Subtotal - 101-229 Prosecuting Attorney	0	711	20	691
5 Cash Accounting	0	4,527	126	4,401
5 Accounts Payable	0	533	15	519
Subtotal - 101-253 Treasurer	0	5,061	141	4,920
6 Network Support	0	13,988	390	13,598
Subtotal - 101-258 Computer Operation	0	13,988	390	13,598
7 General Accounting	0	4,085	114	3,971
7 Accounts Payable	0	2,304	64	2,240
7 Payroll	0	3,886	108	3,778
7 Termination Payoff	0	4,869	136	4,733
Subtotal - 101-259 Accounting	0	15,144	422	14,722
8 County Complex	0	14,587	407	14,180
8 Storage Building	0	392	11	381
Subtotal - 101-264 Utilities	0	14,979	418	14,561
9 County Complex	0	20,974	585	20,390

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B. Incoming Costs - (Default Spread Salary%)

Dept:4 101-229 Prosecuting Attorney

Department	First Incoming	Second Incoming	Civil Counsel	General Government
9 Storage	\$0	\$1,288	\$36	\$1,252
9 Phone/Network	0	336	9	327
9 Shredding Services	0	583	16	566
9 Direct Services	0	1,606	45	1,561
Subtotal - 101-265 Building & Grounds	0	24,786	691	24,095
10 General Liability	0	939	26	912
10 Vehicle Insurance	0	571	16	555
10 Public Officials Liability	0	3,613	101	3,512
10 County Complex Property	0	1,590	44	1,546
10 Storage Building	0	149	4	145
Subtotal - 101-954 Insurance	0	6,861	191	6,670
Total Incoming	49,274	82,895	3,685	128,485
C. Total Allocated		\$1,328,119	\$36,419	\$1,291,699
			2.74%	97.26%

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Civil Counsel Allocations

Dept:4 101-229 Prosecuting Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	260,341	0.41%	\$141	\$0	\$141	\$0	\$141
3 101-210 Professional Services	415,833	0.66%	226	0	226	0	226
4 101-229 Prosecuting Attorney	1,309,187	2.08%	711	0	711	0	711
5 101-253 Treasurer	420,334	0.67%	228	0	228	16	244
6 101-258 Computer Operations	292,515	0.47%	159	0	159	11	170
7 101-259 Accounting	452,751	0.72%	246	0	246	17	263
8 101-264 Utilities	404,468	0.64%	220	0	220	15	235
9 101-265 Building & Grounds	757,893	1.21%	411	0	411	29	440
10 101-954 Insurance	419,068	0.67%	228	0	228	16	243
11 101-101 Board of Commissioners	324,444	0.52%	176	0	176	12	188
12 101-131 Circuit Court	1,578,278	2.51%	857	0	857	60	917
13 101-136 District Court	1,629,709	2.59%	885	0	885	62	947
14 101-145 Jury Board	4,773	0.01%	3	0	3	0	3
15 101-147 Indigent Counsel	403,224	0.64%	219	0	219	15	234
17 101-151 Adult Probation	26,205	0.04%	14	0	14	1	15
18 101-191 Elections	222,888	0.35%	121	0	121	8	129
19 101-215 Clerk	685,345	1.09%	372	0	372	26	398
20 101-225 Equalization	256,629	0.41%	139	0	139	10	149
21 101-236 Register of Deeds	302,648	0.48%	164	0	164	11	176
23 101-275 Drain Commissioner	213,381	0.34%	116	0	116	8	124
24 101-301 Sheriff Administration	3,258,752	5.19%	1,769	0	1,769	124	1,893
25 101-315 Crime Justice Training	8,708	0.01%	5	0	5	0	5
26 101-351 Jail	3,373,072	5.37%	1,831	0	1,831	128	1,959
27 101-445 Drain-at-large	372,873	0.59%	202	0	202	14	217
28 101-648 Medical Examiner	98,156	0.16%	53	0	53	4	57
29 101-731 MSU Extension	229,271	0.36%	124	0	124	9	133
30 101-801 Planning	112	0.00%	0	0	0	0	0
31 101-803 County Memberships	14,269	0.02%	8	0	8	1	8
32 101-851 LDC Development	10,000	0.02%	5	0	5	0	6
34 207-697 208-691 Parks & Rec	167,291	0.27%	91	0	91	6	97
35 209-XXX Polly Ann Trail	3,623	0.01%	2	0	2	0	2
36 211-XXX 911 Fund	1,778,619	2.83%	966	0	966	68	1,033
38 213-230 PA Special Rev	1,788	0.00%	1	0	1	0	1
39 215-141 Friend of the Court	1,431,033	2.28%	777	0	777	54	831
41 216-134 Marriage Counseling	3,845	0.01%	2	0	2	0	2
42 221-XXX Health Department	2,985,187	4.75%	1,621	0	1,621	113	1,734
43 222-XXX Mental Health	20,995,140	33.42%	11,399	0	11,399	797	12,196
44 223-XXX Pers. Care-Aide	1,231,898	1.96%	669	0	669	47	716
45 224-XXX Animal Control	328,133	0.52%	178	0	178	12	191
46 227-XXX Environmental Recycling	13,873	0.02%	8	0	8	1	8
47 231-XXX M.H. Court	142,597	0.23%	77	0	77	5	83
48 242-XXX Remonumentation Grant	67,565	0.11%	37	0	37	3	39

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Civil Counsel Allocations

Dept:4 101-229 Prosecuting Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 255-XXX Concealed Pistol	58,422	0.09%	\$32	\$0	\$32	\$2	\$34
50 256-XXX Reg of Deeds Automation	47,441	0.08%	26	0	26	2	28
51 257-XXX Budget Stabilization	303	0.00%	0	0	0	0	0
52 259-XXX Rental Property	10,431	0.02%	6	0	6	0	6
53 260-XXX Emergency Manager	117,152	0.19%	64	0	64	4	68
54 261-XXX Community Corrections	315,917	0.50%	172	0	172	12	184
55 262-309 Region Anti-Drug Coord	45,704	0.07%	25	0	25	2	27
56 262-316 Region Anti-Drug Oper	28,394	0.05%	15	0	15	1	16
57 263-XXX Police Contracts	1,747,079	2.78%	949	0	949	66	1,015
58 264-301 Sheriff	1,224	0.00%	1	0	1	0	1
59 264-309 Regional Ant-Drug Coord	14	0.00%	0	0	0	0	0
60 264-318 Liquor License Dist	21	0.00%	0	0	0	0	0
61 264-331 Marine Safety	11,074	0.02%	6	0	6	0	6
62 264-332 SERT	2,138	0.00%	1	0	1	0	1
63 264-333 K-9 Unit	93	0.00%	0	0	0	0	0
64 264-337 Mounted Division	986	0.00%	1	0	1	0	1
65 264-335 Dive Team	87	0.00%	0	0	0	0	0
66 264-351 Jail/Feeding Prisoners	7,332	0.01%	4	0	4	0	4
67 264-352 Training	15,237	0.02%	8	0	8	1	9
70 266-302 Safe & Sober-Step Grant	4,264	0.01%	2	0	2	0	2
72 266-305 Road Patrol Grant	33,568	0.05%	18	0	18	1	19
75 266-351 Jail/Feeding	4,017	0.01%	2	0	2	0	2
77 267-228 Victims Rights	21	0.00%	0	0	0	0	0
78 267-229 Prosecutor	369	0.00%	0	0	0	0	0
79 267-264 Building Operations	81	0.00%	0	0	0	0	0
80 267-301 Sheriff Administration	41,350	0.07%	22	0	22	2	24
81 267-334 Sheriff Forfeit	28	0.00%	0	0	0	0	0
83 269-XXX Law Library	16,517	0.03%	9	0	9	1	10
84 274-XXX Community Development	46,762	0.07%	25	0	25	2	27
85 276-XXX Senior Millage	14,555	0.02%	8	0	8	1	8
86 286-XXX Local Reserve Fund	316	0.00%	0	0	0	0	0
88 292-XXX 293-XXX Child Care Fund	1,130,284	1.80%	614	0	614	43	657
90 295-XXX Soldiers Relief	320,397	0.51%	174	0	174	12	186
91 296-XXX Soil & Sed	124,488	0.20%	68	0	68	5	72
92 298-747 Community Collaborative	20,220	0.03%	11	0	11	1	12
93 298-753 Suicide Prev Program	4,796	0.01%	3	0	3	0	3
94 299-XXX Comm Collaborat	48,773	0.08%	26	0	26	2	28
98 466-XXX Jail Construction Fund	61,260	0.10%	33	0	33	2	36
99 469-XXX Cap Projects Fund	28,566	0.05%	16	0	16	1	17
100 470-XXX Old Courthouse Restoration	7,338	0.01%	4	0	4	0	4
101 482-XXX 9-1-1 Construction	301,208	0.48%	164	0	164	11	175
103 489-XXX Indian Creek Construction	(11,235)	-0.02%	(6)	0	(6)	(0)	(7)

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Civil Counsel Allocations

Dept:4 101-229 Prosecuting Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
104 531-XXX Delinquent Tax Fund	76,029	0.12%	\$41	\$0	\$41	\$3	\$44
105 532-XXX Foreclosure	298,515	0.48%	162	0	162	11	173
106 601-XXX Revolving Drain Fund	3,847	0.01%	2	0	2	0	2
107 617-XXX Treasurer Office Admin	78	0.00%	0	0	0	0	0
108 638-XXX Drain Equipment	90,440	0.14%	49	0	49	3	53
109 649-XXX CMH Equipment	98,359	0.16%	53	0	53	4	57
111 675-XXX Equip Acquisition	1,084,823	1.73%	589	0	589	41	630
112 676-XXX Unemployment Insurance	7,347	0.01%	4	0	4	0	4
113 677-XXX Worker's Comp Fund	33,285	0.05%	18	0	18	1	19
114 678-XXX Health Insurance	4,703,797	7.49%	2,554	0	2,554	179	2,732
117 731-XXX Retirement System	3,898,202	6.20%	2,116	0	2,116	148	2,264
118 736-XXX Health Care Services	421,089	0.67%	229	0	229	16	245
119 801-XXX Special Assessment	605,831	0.96%	329	0	329	23	352
Subtotal	62,824,353	100.00%	34,108	0	34,108	2,311	36,419
Direct Bills					0		0
Total					\$34,108		\$36,419

Basis Units: Dollars of expenditures
Source: Financial Statements

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Allocation Summary

Dept:4 101-229 Prosecuting Attorney

Department	Civil Counsel	General Government	Total
2 101-102 Administration	\$141	\$0	\$141
3 101-210 Professional Services	226	0	226
4 101-229 Prosecuting Attorney	711	0	711
5 101-253 Treasurer	244	0	244
6 101-258 Computer Operations	170	0	170
7 101-259 Accounting	263	0	263
8 101-264 Utilities	235	0	235
9 101-265 Building & Grounds	440	0	440
10 101-954 Insurance	243	0	243
11 101-101 Board of Commissioners	188	0	188
12 101-131 Circuit Court	917	0	917
13 101-136 District Court	947	0	947
14 101-145 Jury Board	3	0	3
15 101-147 Indigent Counsel	234	0	234
17 101-151 Adult Probation	15	0	15
18 101-191 Elections	129	0	129
19 101-215 Clerk	398	0	398
20 101-225 Equalization	149	0	149
21 101-236 Register of Deeds	176	0	176
23 101-275 Drain Commissioner	124	0	124
24 101-301 Sheriff Administration	1,893	0	1,893
25 101-315 Crime Justice Training	5	0	5
26 101-351 Jail	1,959	0	1,959
27 101-445 Drain-at-large	217	0	217
28 101-648 Medical Examiner	57	0	57
29 101-731 MSU Extension	133	0	133
30 101-801 Planning	0	0	0
31 101-803 County Memberships	8	0	8
32 101-851 LDC Development	6	0	6
34 207-697 208-691 Parks & Rec	97	0	97
35 209-XXX Polly Ann Trail	2	0	2
36 211-XXX 911 Fund	1,033	0	1,033
38 213-230 PA Special Rev	1	0	1
39 215-141 Friend of the Court	831	0	831
41 216-134 Marriage Counseling	2	0	2
42 221-XXX Health Department	1,734	0	1,734
43 222-XXX Mental Health	12,196	0	12,196
44 223-XXX Pers. Care-Aide	716	0	716
45 224-XXX Animal Control	191	0	191
46 227-XXX Environmental Recycling	8	0	8
47 231-XXX M.H. Court	83	0	83

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Allocation Summary

Dept:4 101-229 Prosecuting Attorney

Department	Civil Counsel	General Government	Total
48 242-XXX Remonumentation Grant	\$39	\$0	\$39
49 255-XXX Concealed Pistol	34	0	34
50 256-XXX Reg of Deeds Automation	28	0	28
51 257-XXX Budget Stabilization	0	0	0
52 259-XXX Rental Property	6	0	6
53 260-XXX Emergency Manager	68	0	68
54 261-XXX Community Corrections	184	0	184
55 262-309 Region Anti-Drug Coord	27	0	27
56 262-316 Region Anti-Drug Oper	16	0	16
57 263-XXX Police Contracts	1,015	0	1,015
58 264-301 Sheriff	1	0	1
59 264-309 Regional Ant-Drug Coord	0	0	0
60 264-318 Liquor License Dist	0	0	0
61 264-331 Marine Safety	6	0	6
62 264-332 SERT	1	0	1
63 264-333 K-9 Unit	0	0	0
64 264-337 Mounted Division	1	0	1
65 264-335 Dive Team	0	0	0
66 264-351 Jail/Feeding Prisoners	4	0	4
67 264-352 Training	9	0	9
70 266-302 Safe & Sober-Step Grant	2	0	2
72 266-305 Road Patrol Grant	19	0	19
75 266-351 Jail/Feeding	2	0	2
77 267-228 Victims Rights	0	0	0
78 267-229 Prosecutor	0	0	0
79 267-264 Building Operations	0	0	0
80 267-301 Sheriff Administration	24	0	24
81 267-334 Sheriff Forfeit	0	0	0
83 269-XXX Law Library	10	0	10
84 274-XXX Community Development	27	0	27
85 276-XXX Senior Millage	8	0	8
86 286-XXX Local Reserve Fund	0	0	0
88 292-XXX 293-XXX Child Care Fund	657	0	657
90 295-XXX Soldiers Relief	186	0	186
91 296-XXX Soil & Sed	72	0	72
92 298-747 Community Collaborative	12	0	12
93 298-753 Suicide Prev Program	3	0	3
94 299-XXX Comm Collaborat	28	0	28
98 466-XXX Jail Construction Fund	36	0	36
99 469-XXX Cap Projects Fund	17	0	17
100 470-XXX Old Courthouse Restoration	4	0	4

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Allocation Summary

Dept:4 101-229 Prosecuting Attorney

Department	Civil Counsel	General Government	Total
101 482-XXX 9-1-1 Construction	\$175	\$0	\$175
103 489-XXX Indian Creek Construction	(7)	0	(7)
104 531-XXX Delinquent Tax Fund	44	0	44
105 532-XXX Foreclosure	173	0	173
106 601-XXX Revolving Drain Fund	2	0	2
107 617-XXX Treasurer Office Admin	0	0	0
108 638-XXX Drain Equipment	53	0	53
109 649-XXX CMH Equipment	57	0	57
111 675-XXX Equip Acquisition	630	0	630
112 676-XXX Unemployment Insurance	4	0	4
113 677-XXX Worker's Comp Fund	19	0	19
114 678-XXX Health Insurance	2,732	0	2,732
117 731-XXX Retirement System	2,264	0	2,264
118 736-XXX Health Care Services	245	0	245
119 801-XXX Special Assessment	352	0	352
Total	\$36,419	\$0	\$36,419

Treasurer 101-253
Nature and Extent of Service

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

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

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

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

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

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A. Department Costs

Dept:5 101-253 Treasurer

Description		Amount	General Admin	Cash Accounting	Accounts Payable	General Government
Personnel Costs						
Salaries	S1	230,532	99,726	79,403	9,096	42,307
Salary % Split			43.26%	34.44%	3.95%	18.35%
Fringes	S	110,993	48,014	38,230	4,379	20,370
Subtotal - Personnel Costs		341,525	147,740	117,632	13,476	62,677
Services & Supplies Cost						
728.000 Postage	S	4,867	2,105	1,676	192	893
729.000 Printing	S	195	84	67	8	36
730.000 Office Supplies	S	97	42	33	4	18
850.000 Telephone	S	1,749	757	602	69	321
940.000 Cost Allocation	D	64,217	0	0	0	0
944.000 Technology License	S	7,684	3,324	2,647	303	1,410
Subtotal - Services & Supplies		78,809	6,312	5,026	576	2,678
Department Cost Total		420,334	154,053	122,658	14,051	65,355
Adjustments to Cost						
940.000 Cost Allocation	D	(64,217)	0	0	0	0
Subtotal - Adjustments		(64,217)	0	0	0	0
Total Costs After Adjustments		356,117	154,053	122,658	14,051	65,355
General Admin Distribution			(154,053)	93,514	10,713	49,826
Grand Total		\$356,117		\$216,172	\$24,764	\$115,181
not allocated						

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B. Incoming Costs - (Default Spread Salary%)

Dept:5 101-253 Treasurer

Department	First Incoming	Second Incoming	Cash Accounting	Accounts Payable	General Government
1 County Complex	\$15,126	\$37	\$9,205	\$1,054	\$4,904
Subtotal - Building Depreciation	15,126	37	9,205	1,054	4,904
2 Administration	3,320	348	2,226	255	1,186
Subtotal - 101-102 Administration	3,320	348	2,226	255	1,186
3 Accounting Serv	3,231	253	2,115	242	1,127
3 Corporation Council	1,684	2	1,023	117	545
3 Labor Relations	410	35	270	31	144
3 Cost Allocation	581	69	394	45	210
3 HR Physicals	6	1	4	0	2
Subtotal - 101-210 Professional Service	5,911	359	3,806	436	2,028
4 Civil Counsel	228	16	148	17	79
Subtotal - 101-229 Prosecuting Attorne	228	16	148	17	79
5 Cash Accounting	0	12,573	7,632	874	4,067
5 Accounts Payable	0	206	125	14	67
Subtotal - 101-253 Treasurer	0	12,779	7,757	889	4,133
6 Network Support	0	6,024	3,657	419	1,948
Subtotal - 101-258 Computer Operatio	0	6,024	3,657	419	1,948
7 General Accounting	0	7,260	4,407	505	2,348
7 Accounts Payable	0	890	540	62	288
7 Payroll	0	1,390	844	97	450
7 Termination Payoff	0	242	147	17	78
Subtotal - 101-259 Accounting	0	9,783	5,938	680	3,164
8 County Complex	0	7,147	4,338	497	2,312
Subtotal - 101-264 Utilities	0	7,147	4,338	497	2,312
9 County Complex	0	10,277	6,238	715	3,324
9 Phone/Network	0	88	54	6	29
9 Shredding Services	0	291	177	20	94

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B. Incoming Costs - (Default Spread Salary%)

Dept:5 101-253 Treasurer

Department	First Incoming	Second Incoming	Cash Accounting	Accounts Payable	General Government
Subtotal - 101-265 Building & Grounds	\$0	\$10,656	\$6,469	\$741	\$3,447
10 General Liability	0	301	183	21	97
10 Public Officials Liability	0	1,292	784	90	418
10 County Complex Property	0	779	473	54	252
Subtotal - 101-954 Insurance	0	2,373	1,440	165	767
Total Incoming	24,585	49,522	44,985	5,153	23,969
C. Total Allocated		<u>\$430,224</u>	<u>\$261,157</u>	<u>\$29,917</u>	<u>\$139,150</u>
			60.70%	6.95%	32.34%

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Cash Accounting Allocations

Dept:5 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	555	1.03%	\$2,373	\$0	\$2,373	\$0	\$2,373
3 101-210 Professional Services	1,092	2.02%	4,668	0	4,668	0	4,668
4 101-229 Prosecuting Attorney	1,059	1.96%	4,527	0	4,527	0	4,527
5 101-253 Treasurer	2,941	5.44%	12,573	0	12,573	0	12,573
6 101-258 Computer Operations	312	0.58%	1,334	0	1,334	194	1,528
7 101-259 Accounting	1,117	2.07%	4,775	0	4,775	694	5,469
8 101-264 Utilities	300	0.55%	1,283	0	1,283	186	1,469
9 101-265 Building & Grounds	520	0.96%	2,223	0	2,223	323	2,546
10 101-954 Insurance	949	1.76%	4,057	0	4,057	589	4,646
12 101-131 Circuit Court	779	1.44%	3,330	0	3,330	484	3,814
13 101-136 District Court	187	0.35%	799	0	799	116	916
15 101-147 Indigent Counsel	874	1.62%	3,736	0	3,736	543	4,279
18 101-191 Elections	38	0.07%	162	0	162	24	186
19 101-215 Clerk	9,069	16.78%	38,771	0	38,771	5,632	44,403
21 101-236 Register of Deeds	1,337	2.47%	5,716	0	5,716	830	6,546
24 101-301 Sheriff Administration	111	0.21%	475	0	475	69	543
25 101-315 Crime Justice Training	2	0.00%	9	0	9	1	10
26 101-351 Jail	62	0.11%	265	0	265	39	304
28 101-648 Medical Examiner	49	0.09%	209	0	209	30	240
33 201-449 Road Commission	110	0.20%	470	0	470	68	539
34 207-697 208-691 Parks & Rec	176	0.33%	752	0	752	109	862
35 209-XXX Polly Ann Trail	1	0.00%	4	0	4	1	5
36 211-XXX 911 Fund	200	0.37%	855	0	855	124	979
38 213-230 PA Special Rev	2	0.00%	9	0	9	1	10
39 215-141 Friend of the Court	1,513	2.80%	6,468	0	6,468	940	7,408
41 216-134 Marriage Counseling	514	0.95%	2,197	0	2,197	319	2,517
42 221-XXX Health Department	1,185	2.19%	5,066	0	5,066	736	5,802
43 222-XXX Mental Health	690	1.28%	2,950	0	2,950	428	3,378
44 223-XXX Pers. Care-Aide	165	0.31%	705	0	705	102	808
45 224-XXX Animal Control	1,573	2.91%	6,725	0	6,725	977	7,702
46 227-XXX Environmental Recycling	1	0.00%	4	0	4	1	5
47 231-XXX M.H. Court	13	0.02%	56	0	56	8	64
48 242-XXX Remonumentation Grant	2	0.00%	9	0	9	1	10
49 255-XXX Concealed Pistol	1,930	3.57%	8,251	0	8,251	1,198	9,449
50 256-XXX Reg of Deeds Automation	249	0.46%	1,065	0	1,065	155	1,219
51 257-XXX Budget Stabilization	38	0.07%	162	0	162	24	186
52 259-XXX Rental Property	34	0.06%	145	0	145	21	166
53 260-XXX Emergency Manager	28	0.05%	120	0	120	17	137
54 261-XXX Community Corrections	1,258	2.33%	5,378	0	5,378	781	6,159
55 262-309 Region Anti-Drug Coord	12	0.02%	51	0	51	7	59
56 262-316 Region Anti-Drug Oper	12	0.02%	51	0	51	7	59
57 263-XXX Police Contracts	283	0.52%	1,210	0	1,210	176	1,386

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Cash Accounting Allocations

Dept:5 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58 264-301 Sheriff	3	0.01%	\$13	\$0	\$13	\$2	\$15
60 264-318 Liquor License Dist	3	0.01%	13	0	13	2	15
61 264-331 Marine Safety	2	0.00%	9	0	9	1	10
62 264-332 SERT	4	0.01%	17	0	17	2	20
64 264-337 Mounted Division	2	0.00%	9	0	9	1	10
67 264-352 Training	1	0.00%	4	0	4	1	5
70 266-302 Safe & Sober-Step Grant	4	0.01%	17	0	17	2	20
71 266-304 D.A.R.E. Grant	1	0.00%	4	0	4	1	5
72 266-305 Road Patrol Grant	5	0.01%	21	0	21	3	24
73 266-307 Motorcycle Safety	5	0.01%	21	0	21	3	24
74 266-309 Regional Anti-Drug	4	0.01%	17	0	17	2	20
75 266-351 Jail/Feeding	13	0.02%	56	0	56	8	64
76 266-990 Law Enforcement - Other	1	0.00%	4	0	4	1	5
77 267-228 Victims Rights	1	0.00%	4	0	4	1	5
78 267-229 Prosecutor	25	0.05%	107	0	107	16	122
80 267-301 Sheriff Administration	25	0.05%	107	0	107	16	122
81 267-334 Sheriff Forfeit	1	0.00%	4	0	4	1	5
83 269-XXX Law Library	2	0.00%	9	0	9	1	10
84 274-XXX Community Development	7	0.01%	30	0	30	4	34
85 276-XXX Senior Millage	209	0.39%	894	0	894	130	1,023
86 286-XXX Local Reserve Fund	36	0.07%	154	0	154	22	176
87 291-XXX MCF Operations	326	0.60%	1,394	0	1,394	202	1,596
88 292-XXX 293-XXX Child Care Fund	308	0.57%	1,317	0	1,317	191	1,508
90 295-XXX Soldiers Relief	208	0.38%	889	0	889	129	1,018
91 296-XXX Soil & Sed	90	0.17%	385	0	385	56	441
92 298-747 Community Collaborative	9	0.02%	38	0	38	6	44
93 298-753 Suicide Prev Program	5	0.01%	21	0	21	3	24
94 299-XXX Comm Collaborat	10	0.02%	43	0	43	6	49
95 356 CC Comm Service Placement	1	0.00%	4	0	4	1	5
96 360-XXX Drain Fund	1	0.00%	4	0	4	1	5
97 361-382 Debt Serv Fund	246	0.46%	1,052	0	1,052	153	1,204
98 466-XXX Jail Construction Fund	1	0.00%	4	0	4	1	5
99 469-XXX Cap Projects Fund	2	0.00%	9	0	9	1	10
100 470-XXX Old Courthouse Restoration	66	0.12%	282	0	282	41	323
101 482-XXX 9-1-1 Construction	1	0.00%	4	0	4	1	5
103 489-XXX Indian Creek Construction	1	0.00%	4	0	4	1	5
104 531-XXX Delinquent Tax Fund	9,393	17.38%	40,156	0	40,156	5,833	45,989
105 532-XXX Foreclosure	3,543	6.55%	15,147	0	15,147	2,200	17,347
106 601-XXX Revolving Drain Fund	2	0.00%	9	0	9	1	10
108 638-XXX Drain Equipment	3	0.01%	13	0	13	2	15
109 649-XXX CMH Equipment	50	0.09%	214	0	214	31	245
111 675-XXX Equip Acquisition	392	0.73%	1,676	0	1,676	243	1,919

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Cash Accounting Allocations

Dept:5 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
112 676-XXX Unemployment Insurance	1,759	3.25%	\$7,520	\$0	\$7,520	\$1,092	\$8,612
113 677-XXX Worker's Comp Fund	1,815	3.36%	7,759	0	7,759	1,127	8,886
114 678-XXX Health Insurance	1,579	2.92%	6,750	0	6,750	981	7,731
117 731-XXX Retirement System	1,734	3.21%	7,413	0	7,413	1,077	8,490
118 736-XXX Health Care Services	696	1.29%	2,975	0	2,975	432	3,408
119 801-XXX Special Assessment	86	0.16%	368	0	368	53	421
121 All Other	33	0.06%	141	0	141	20	162
Subtotal	54,056	100.00%	231,096	0	231,096	30,061	261,157
Direct Bills					0		0
Total					\$231,096		\$261,157

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

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Accounts Payable Allocations

Dept:5 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	324	0.86%	\$227	\$0	\$227	\$0	\$227
3 101-210 Professional Services	97	0.26%	68	0	68	0	68
4 101-229 Prosecuting Attorney	761	2.02%	533	0	533	0	533
5 101-253 Treasurer	294	0.78%	206	0	206	0	206
6 101-258 Computer Operations	69	0.18%	48	0	48	7	55
7 101-259 Accounting	320	0.85%	224	0	224	30	255
8 101-264 Utilities	311	0.82%	218	0	218	30	248
9 101-265 Building & Grounds	1,216	3.22%	852	0	852	115	968
10 101-954 Insurance	20	0.05%	14	0	14	2	16
11 101-101 Board of Commissioners	265	0.70%	186	0	186	25	211
12 101-131 Circuit Court	1,115	2.95%	782	0	782	106	887
13 101-136 District Court	540	1.43%	379	0	379	51	430
14 101-145 Jury Board	30	0.08%	21	0	21	3	24
15 101-147 Indigent Counsel	978	2.59%	686	0	686	93	778
17 101-151 Adult Probation	53	0.14%	37	0	37	5	42
18 101-191 Elections	186	0.49%	130	0	130	18	148
19 101-215 Clerk	482	1.28%	338	0	338	46	384
20 101-225 Equalization	221	0.59%	155	0	155	21	176
21 101-236 Register of Deeds	323	0.86%	226	0	226	31	257
22 101-243 Geo Infor Systems	45	0.12%	32	0	32	4	36
23 101-275 Drain Commissioner	295	0.78%	207	0	207	28	235
24 101-301 Sheriff Administration	1,093	2.89%	766	0	766	104	870
25 101-315 Crime Justice Training	3	0.01%	2	0	2	0	2
26 101-351 Jail	627	1.66%	440	0	440	59	499
27 101-445 Drain-at-large	2	0.01%	1	0	1	0	2
28 101-648 Medical Examiner	356	0.94%	250	0	250	34	283
29 101-731 MSU Extension	235	0.62%	165	0	165	22	187
30 101-801 Planning	12	0.03%	8	0	8	1	10
31 101-803 County Memberships	1	0.00%	1	0	1	0	1
32 101-851 LDC Development	1	0.00%	1	0	1	0	1
33 201-449 Road Commission	174	0.46%	122	0	122	17	138
34 207-697 208-691 Parks & Rec	454	1.20%	318	0	318	43	361
35 209-XXX Polly Ann Trail	13	0.03%	9	0	9	1	10
36 211-XXX 911 Fund	776	2.05%	544	0	544	74	618
38 213-230 PA Special Rev	1	0.00%	1	0	1	0	1
39 215-141 Friend of the Court	555	1.47%	389	0	389	53	442
41 216-134 Marriage Counseling	12	0.03%	8	0	8	1	10
42 221-XXX Health Department	1,737	4.60%	1,218	0	1,218	165	1,382
43 222-XXX Mental Health	8,368	22.16%	5,866	0	5,866	794	6,660
44 223-XXX Pers. Care-Aide	1,071	2.84%	751	0	751	102	852
45 224-XXX Animal Control	444	1.18%	311	0	311	42	353
46 227-XXX Environmental Recycling	5	0.01%	4	0	4	0	4

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Accounts Payable Allocations

Dept:5 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 231-XXX M.H. Court	218	0.58%	\$153	\$0	\$153	\$21	\$174
48 242-XXX Remonumentation Grant	182	0.48%	128	0	128	17	145
49 255-XXX Concealed Pistol	186	0.49%	130	0	130	18	148
50 256-XXX Reg of Deeds Automation	84	0.22%	59	0	59	8	67
51 257-XXX Budget Stabilization	12	0.03%	8	0	8	1	10
52 259-XXX Rental Property	67	0.18%	47	0	47	6	53
53 260-XXX Emergency Manager	296	0.78%	207	0	207	28	236
54 261-XXX Community Corrections	689	1.82%	483	0	483	65	548
55 262-309 Region Anti-Drug Coord	40	0.11%	28	0	28	4	32
56 262-316 Region Anti-Drug Oper	55	0.15%	39	0	39	5	44
57 263-XXX Police Contracts	2,902	7.68%	2,034	0	2,034	275	2,310
58 264-301 Sheriff	13	0.03%	9	0	9	1	10
59 264-309 Regional Ant-Drug Coord	12	0.03%	8	0	8	1	10
60 264-318 Liquor License Dist	12	0.03%	8	0	8	1	10
61 264-331 Marine Safety	132	0.35%	93	0	93	13	105
62 264-332 SERT	26	0.07%	18	0	18	2	21
63 264-333 K-9 Unit	1	0.00%	1	0	1	0	1
64 264-337 Mounted Division	3	0.01%	2	0	2	0	2
65 264-335 Dive Team	18	0.05%	13	0	13	2	14
66 264-351 Jail/Feeding Prisoners	18	0.05%	13	0	13	2	14
67 264-352 Training	51	0.14%	36	0	36	5	41
70 266-302 Safe & Sober-Step Grant	201	0.53%	141	0	141	19	160
71 266-304 D.A.R.E. Grant	10	0.03%	7	0	7	1	8
72 266-305 Road Patrol Grant	236	0.62%	165	0	165	22	188
73 266-307 Motorcycle Safety	13	0.03%	9	0	9	1	10
74 266-309 Regional Anti-Drug	88	0.23%	62	0	62	8	70
75 266-351 Jail/Feeding	61	0.16%	43	0	43	6	49
76 266-990 Law Enforcement - Other	3	0.01%	2	0	2	0	2
77 267-228 Victims Rights	12	0.03%	8	0	8	1	10
78 267-229 Prosecutor	12	0.03%	8	0	8	1	10
79 267-264 Building Operations	12	0.03%	8	0	8	1	10
80 267-301 Sheriff Administration	78	0.21%	55	0	55	7	62
81 267-334 Sheriff Forfeit	12	0.03%	8	0	8	1	10
83 269-XXX Law Library	51	0.14%	36	0	36	5	41
84 274-XXX Community Development	18	0.05%	13	0	13	2	14
85 276-XXX Senior Millage	32	0.08%	22	0	22	3	25
86 286-XXX Local Reserve Fund	12	0.03%	8	0	8	1	10
87 291-XXX MCF Operations	13	0.03%	9	0	9	1	10
88 292-XXX 293-XXX Child Care Fund	1,370	3.63%	960	0	960	130	1,090
90 295-XXX Soldiers Relief	423	1.12%	297	0	297	40	337
91 296-XXX Soil & Sed	378	1.00%	265	0	265	36	301
92 298-747 Community Collaborative	155	0.41%	109	0	109	15	123

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Accounts Payable Allocations

Dept:5 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
93 298-753 Suicide Prev Program	12	0.03%	\$8	\$0	\$8	\$1	\$10
94 299-XXX Comm Collaborat	159	0.42%	111	0	111	15	127
97 361-382 Debt Serv Fund	41	0.11%	29	0	29	4	33
98 466-XXX Jail Construction Fund	6	0.02%	4	0	4	1	5
99 469-XXX Cap Projects Fund	15	0.04%	11	0	11	1	12
100 470-XXX Old Courthouse Restoration	13	0.03%	9	0	9	1	10
101 482-XXX 9-1-1 Construction	14	0.04%	10	0	10	1	11
103 489-XXX Indian Creek Construction	12	0.03%	8	0	8	1	10
104 531-XXX Delinquent Tax Fund	17	0.05%	12	0	12	2	14
105 532-XXX Foreclosure	351	0.93%	246	0	246	33	279
106 601-XXX Revolving Drain Fund	83	0.22%	58	0	58	8	66
107 617-XXX Treasurer Office Admin	12	0.03%	8	0	8	1	10
108 638-XXX Drain Equipment	171	0.45%	120	0	120	16	136
109 649-XXX CMH Equipment	20	0.05%	14	0	14	2	16
111 675-XXX Equip Acquisition	1,157	3.06%	811	0	811	110	921
112 676-XXX Unemployment Insurance	15	0.04%	11	0	11	1	12
113 677-XXX Worker's Comp Fund	38	0.10%	27	0	27	4	30
114 678-XXX Health Insurance	3,193	8.45%	2,238	0	2,238	303	2,541
117 731-XXX Retirement System	46	0.12%	32	0	32	4	37
118 736-XXX Health Care Services	29	0.08%	20	0	20	3	23
119 801-XXX Special Assessment	225	0.60%	158	0	158	21	179
121 All Other	45	0.12%	32	0	32	4	36
Subtotal	37,766	100.00%	26,474	0	26,474	3,444	29,917
Direct Bills					0		0
Total					\$26,474		\$29,917

Basis Units: Number of Accounts Payable Transactions

Source: General Ledger

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Allocation Summary

Dept:5 101-253 Treasurer

Department	Cash Accounting	Accounts Payable	General Government	Total
2 101-102 Administration	\$2,373	\$227	\$0	\$2,600
3 101-210 Professional Services	4,668	68	0	4,736
4 101-229 Prosecuting Attorney	4,527	533	0	5,061
5 101-253 Treasurer	12,573	206	0	12,779
6 101-258 Computer Operations	1,528	55	0	1,582
7 101-259 Accounting	5,469	255	0	5,724
8 101-264 Utilities	1,469	248	0	1,716
9 101-265 Building & Grounds	2,546	968	0	3,514
10 101-954 Insurance	4,646	16	0	4,662
11 101-101 Board of Commissioners	0	211	0	211
12 101-131 Circuit Court	3,814	887	0	4,701
13 101-136 District Court	916	430	0	1,345
14 101-145 Jury Board	0	24	0	24
15 101-147 Indigent Counsel	4,279	778	0	5,058
17 101-151 Adult Probation	0	42	0	42
18 101-191 Elections	186	148	0	334
19 101-215 Clerk	44,403	384	0	44,786
20 101-225 Equalization	0	176	0	176
21 101-236 Register of Deeds	6,546	257	0	6,803
22 101-243 Geo Infor Systems	0	36	0	36
23 101-275 Drain Commissioner	0	235	0	235
24 101-301 Sheriff Administration	543	870	0	1,413
25 101-315 Crime Justice Training	10	2	0	12
26 101-351 Jail	304	499	0	803
27 101-445 Drain-at-large	0	2	0	2
28 101-648 Medical Examiner	240	283	0	523
29 101-731 MSU Extension	0	187	0	187
30 101-801 Planning	0	10	0	10
31 101-803 County Memberships	0	1	0	1
32 101-851 LDC Development	0	1	0	1
33 201-449 Road Commission	539	138	0	677
34 207-697 208-691 Parks & Rec	862	361	0	1,223
35 209-XXX Polly Ann Trail	5	10	0	15
36 211-XXX 911 Fund	979	618	0	1,597
38 213-230 PA Special Rev	10	1	0	11
39 215-141 Friend of the Court	7,408	442	0	7,850
41 216-134 Marriage Counseling	2,517	10	0	2,526
42 221-XXX Health Department	5,802	1,382	0	7,184
43 222-XXX Mental Health	3,378	6,660	0	10,038
44 223-XXX Pers. Care-Aide	808	852	0	1,660
45 224-XXX Animal Control	7,702	353	0	8,055

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Allocation Summary

Dept:5 101-253 Treasurer

Department	Cash Accounting	Accounts Payable	General Government	Total
46 227-XXX Environmental Recycling	\$5	\$4	\$0	\$9
47 231-XXX M.H. Court	64	174	0	237
48 242-XXX Remonumentation Grant	10	145	0	155
49 255-XXX Concealed Pistol	9,449	148	0	9,598
50 256-XXX Reg of Deeds Automation	1,219	67	0	1,286
51 257-XXX Budget Stabilization	186	10	0	196
52 259-XXX Rental Property	166	53	0	220
53 260-XXX Emergency Manager	137	236	0	373
54 261-XXX Community Corrections	6,159	548	0	6,708
55 262-309 Region Anti-Drug Coord	59	32	0	91
56 262-316 Region Anti-Drug Oper	59	44	0	103
57 263-XXX Police Contracts	1,386	2,310	0	3,695
58 264-301 Sheriff	15	10	0	25
59 264-309 Regional Ant-Drug Coord	0	10	0	10
60 264-318 Liquor License Dist	15	10	0	24
61 264-331 Marine Safety	10	105	0	115
62 264-332 SERT	20	21	0	40
63 264-333 K-9 Unit	0	1	0	1
64 264-337 Mounted Division	10	2	0	12
65 264-335 Dive Team	0	14	0	14
66 264-351 Jail/Feeding Prisoners	0	14	0	14
67 264-352 Training	5	41	0	45
70 266-302 Safe & Sober-Step Grant	20	160	0	180
71 266-304 D.A.R.E. Grant	5	8	0	13
72 266-305 Road Patrol Grant	24	188	0	212
73 266-307 Motorcycle Safety	24	10	0	35
74 266-309 Regional Anti-Drug	20	70	0	90
75 266-351 Jail/Feeding	64	49	0	112
76 266-990 Law Enforcement - Other	5	2	0	7
77 267-228 Victims Rights	5	10	0	14
78 267-229 Prosecutor	122	10	0	132
79 267-264 Building Operations	0	10	0	10
80 267-301 Sheriff Administration	122	62	0	184
81 267-334 Sheriff Forfeit	5	10	0	14
83 269-XXX Law Library	10	41	0	50
84 274-XXX Community Development	34	14	0	49
85 276-XXX Senior Millage	1,023	25	0	1,049
86 286-XXX Local Reserve Fund	176	10	0	186
87 291-XXX MCF Operations	1,596	10	0	1,606
88 292-XXX 293-XXX Child Care Fund	1,508	1,090	0	2,598
90 295-XXX Soldiers Relief	1,018	337	0	1,355

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Allocation Summary

Dept:5 101-253 Treasurer

Department	Cash Accounting	Accounts Payable	General Government	Total
91 296-XXX Soil & Sed	\$441	\$301	\$0	\$741
92 298-747 Community Collaborative	44	123	0	167
93 298-753 Suicide Prev Program	24	10	0	34
94 299-XXX Comm Collaborat	49	127	0	176
95 356 CC Comm Service Placement	5	0	0	5
96 360-XXX Drain Fund	5	0	0	5
97 361-382 Debt Serv Fund	1,204	33	0	1,237
98 466-XXX Jail Construction Fund	5	5	0	10
99 469-XXX Cap Projects Fund	10	12	0	22
100 470-XXX Old Courthouse Restoration	323	10	0	333
101 482-XXX 9-1-1 Construction	5	11	0	16
103 489-XXX Indian Creek Construction	5	10	0	14
104 531-XXX Delinquent Tax Fund	45,989	14	0	46,003
105 532-XXX Foreclosure	17,347	279	0	17,626
106 601-XXX Revolving Drain Fund	10	66	0	76
107 617-XXX Treasurer Office Admin	0	10	0	10
108 638-XXX Drain Equipment	15	136	0	151
109 649-XXX CMH Equipment	245	16	0	261
111 675-XXX Equip Acquisition	1,919	921	0	2,840
112 676-XXX Unemployment Insurance	8,612	12	0	8,624
113 677-XXX Worker's Comp Fund	8,886	30	0	8,917
114 678-XXX Health Insurance	7,731	2,541	0	10,272
117 731-XXX Retirement System	8,490	37	0	8,526
118 736-XXX Health Care Services	3,408	23	0	3,431
119 801-XXX Special Assessment	421	179	0	600
121 All Other	162	36	0	197
Total	\$261,157	\$29,917	\$0	\$291,074

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

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

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

- **Network Support** – The Department maintains an infrastructure to provide connectivity both internally and externally for all departments. The department maintains internet connectivity along with maintenance of servers 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 HVC terminal. The allocation for these departments has been adjusted accordingly.
- **Direct Services** – The Computer Operations Department from time to time purchases software or hardware for specific departments. These costs are identified and the costs are allocated directly to the benefitting departments.

NOTE: In 2018, the Lapeer County initiated a technology audit for the Friend of the Court. Costs related to the project were picked up in direct billings to the state. In 2019, the costs were transferred to the Friend of the Court's budget and a credit was applied to the Computer Operations department.

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

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

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A. Department Costs

Dept:6 101-258 Computer Operations

Description		Amount	General Admin	Network Support	Direct Services
Personnel Costs					
Salaries	S	0	0	0	0
Salary % Split			.00%	.00%	.00%
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
Services & Supplies Cost					
813.000 Contracted Services	P	250,973	0	249,581	1,392
850.000 Telephone	P	0	0	0	0
940.000 Cost Allocation	D	11,178	0	0	0
944.000 Technology License	P	17,764	0	17,764	0
FOC Technology Audit	D	12,600	0	0	0
Subtotal - Services & Supplies		292,515	0	267,345	1,392
Department Cost Total		292,515	0	267,345	1,392
Adjustments to Cost					
940.000 Cost Allocation	D	(11,178)	0	0	0
FOC Technology Audit	D	(12,600)	0	0	0
Subtotal - Adjustments		(23,778)	0	0	0
Total Costs After Adjustments		268,737	0	267,345	1,392
General Admin Distribution			0	0	0
Grand Total		\$268,737		\$267,345	\$1,392

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B. Incoming Costs - (Default Spread Expense%)

Dept:6 101-258 Computer Operations

Department	First Incoming	Second Incoming	Network Support	Direct Services
1 County Complex	\$2,965	\$7	\$2,957	\$15
Subtotal - Building Depreciation	2,965	7	2,957	15
3 Accounting Serv	381	30	408	2
3 Corporation Council	1,172	1	1,167	6
3 Cost Allocation	774	92	862	4
Subtotal - 101-210 Professional Services	2,326	123	2,436	13
4 Civil Counsel	159	11	169	1
Subtotal - 101-229 Prosecuting Attorney	159	11	169	1
5 Cash Accounting	1,334	194	1,520	8
5 Accounts Payable	48	7	55	0
Subtotal - 101-253 Treasurer	1,382	200	1,574	8
7 General Accounting	0	855	851	4
7 Accounts Payable	0	209	208	1
Subtotal - 101-259 Accounting	0	1,064	1,058	6
8 County Complex	0	1,401	1,394	7
Subtotal - 101-264 Utilities	0	1,401	1,394	7
9 County Complex	0	2,015	2,004	10
9 Phone/Network	0	18	18	0
Subtotal - 101-265 Building & Grounds	0	2,032	2,022	11
10 General Liability	0	210	209	1
10 County Complex Property	0	153	152	1
Subtotal - 101-954 Insurance	0	362	361	2
Total Incoming	6,833	5,201	11,972	62
C. Total Allocated		\$280,771	\$279,316	\$1,455
		99.48%	0.52%	

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Network Support Allocations

Dept:6 101-258 Computer Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	2.70	1.01%	\$2,757	\$0	\$2,757	\$0	\$2,757
4 101-229 Prosecuting Attorney	13.70	5.10%	13,988	0	13,988	0	13,988
5 101-253 Treasurer	5.90	2.20%	6,024	0	6,024	0	6,024
7 101-259 Accounting	5.00	1.86%	5,105	0	5,105	105	5,210
9 101-265 Building & Grounds	6.10	2.27%	6,228	0	6,228	128	6,356
11 101-101 Board of Commissioners	7.00	2.61%	7,147	0	7,147	147	7,294
12 101-131 Circuit Court	15.50	5.77%	15,826	0	15,826	326	16,151
13 101-136 District Court	19.90	7.41%	20,318	0	20,318	418	20,736
19 101-215 Clerk	8.00	2.98%	8,168	0	8,168	168	8,336
20 101-225 Equalization	1.00	0.37%	1,021	0	1,021	21	1,042
21 101-236 Register of Deeds	4.00	1.49%	4,084	0	4,084	84	4,168
23 101-275 Drain Commissioner	2.70	1.01%	2,757	0	2,757	57	2,813
24 101-301 Sheriff Administration	31.75	11.82%	32,415	0	32,415	667	33,082
26 101-351 Jail	29.80	11.10%	30,426	0	30,426	626	31,053
29 101-731 MSU Extension	2.10	0.78%	2,144	0	2,144	44	2,188
34 207-697 208-691 Parks & Rec	2.70	1.01%	2,757	0	2,757	57	2,813
40 215-DP FOC	17.80	6.63%	18,174	0	18,174	374	18,548
42 221-XXX Health Department	36.90	13.74%	37,675	0	37,675	776	38,451
43 222-XXX Mental Health	3.00	1.12%	3,063	0	3,063	63	3,126
44 223-XXX Pers. Care-Aide	17.30	6.44%	17,664	0	17,664	364	18,027
45 224-XXX Animal Control	4.00	1.49%	4,084	0	4,084	84	4,168
48 242-XXX Remonumentation Grant	1.00	0.37%	1,021	0	1,021	21	1,042
53 260-XXX Emergency Manager	0.90	0.34%	919	0	919	19	938
54 261-XXX Community Corrections	1.60	0.60%	1,634	0	1,634	34	1,667
57 263-XXX Police Contracts	19.25	7.17%	19,657	0	19,657	405	20,062
88 292-XXX 293-XXX Child Care Fund	4.90	1.82%	5,003	0	5,003	103	5,106
90 295-XXX Soldiers Relief	4.00	1.49%	4,084	0	4,084	84	4,168
Subtotal	268.50	100.00%	274,142	0	274,142	5,174	279,316
Direct Bills					0		0
Total					\$274,142		\$279,316

Basis Units: Number of FTE's by Department
Source: PC Inventory

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Direct Services Allocations

Dept:6 101-258 Computer Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
20 101-225 Equalization	500	35.71%	\$510	\$0	\$510	\$10	\$519
45 224-XXX Animal Control	400	28.57%	408	0	408	8	416
107 617-XXX Treasurer Office Admin	500	35.71%	510	0	510	10	519
Subtotal	1,400	100.00%	1,428	0	1,428	27	1,455
Direct Bills					0		0
Total					\$1,428		\$1,455
Basis Units: Actual Charges							
Source: Paid Invoices							

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Allocation Summary

Dept:6 101-258 Computer Operations

Department	Network Support	Direct Services	Total
2 101-102 Administration	\$2,757	\$0	\$2,757
4 101-229 Prosecuting Attorney	13,988	0	13,988
5 101-253 Treasurer	6,024	0	6,024
7 101-259 Accounting	5,210	0	5,210
9 101-265 Building & Grounds	6,356	0	6,356
11 101-101 Board of Commissioners	7,294	0	7,294
12 101-131 Circuit Court	16,151	0	16,151
13 101-136 District Court	20,736	0	20,736
19 101-215 Clerk	8,336	0	8,336
20 101-225 Equalization	1,042	519	1,562
21 101-236 Register of Deeds	4,168	0	4,168
23 101-275 Drain Commissioner	2,813	0	2,813
24 101-301 Sheriff Administration	33,082	0	33,082
26 101-351 Jail	31,053	0	31,053
29 101-731 MSU Extension	2,188	0	2,188
34 207-697 208-691 Parks & Rec	2,813	0	2,813
40 215-DP FOC	18,548	0	18,548
42 221-XXX Health Department	38,451	0	38,451
43 222-XXX Mental Health	3,126	0	3,126
44 223-XXX Pers. Care-Aide	18,027	0	18,027
45 224-XXX Animal Control	4,168	416	4,584
48 242-XXX Remonumentation Grant	1,042	0	1,042
53 260-XXX Emergency Manager	938	0	938
54 261-XXX Community Corrections	1,667	0	1,667
57 263-XXX Police Contracts	20,062	0	20,062
88 292-XXX 293-XXX Child Care Fund	5,106	0	5,106
90 295-XXX Soldiers Relief	4,168	0	4,168
107 617-XXX Treasurer Office Admin	0	519	519
Total	\$279,316	\$1,455	\$280,771

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

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

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

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

- **General Accounting** – Costs associated with the posting of journal entries and preparation of periodic financial reports are identified here and related costs are allocated to all departments and programs based on the total number of 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.
- **Termination payoffs** – The costs for the 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 that portion charged to the home departments of the terminated employees.

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

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

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

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A. Department Costs

Dept:7 101-259 Accounting

Description		Amount	General Admin	General Accounting	Accounts Payable	Payroll	Termination Payoff
Personnel Costs							
Salaries	S1	278,256	17,376	121,733	67,560	59,592	11,995
Salary % Split			6.24%	43.75%	24.28%	21.42%	4.31%
Benefits	S	121,564	7,591	53,183	29,515	26,034	5,240
Subtotal - Personnel Costs		399,820	24,968	174,916	97,075	85,627	17,235
Services & Supplies Cost							
728.000 Postage	S	8,526	532	3,730	2,070	1,826	368
730.000 Office Supplies	S	5,087	318	2,225	1,235	1,089	219
730.001 Copy Costs	S	389	24	170	94	83	17
860.050 Mileage-Reimburs.	S	48	3	21	12	10	2
933.000 Office Equip Maint	S	575	36	252	140	123	25
940.000 Cost Allocation	D	37,665	0	0	0	0	0
957.000 Memberships	S	640	40	280	155	137	28
977.000 Machinery & Equip	S	0	0	0	0	0	0
Termination Pay	P	106,073	0	0	0	0	106,073
Subtotal - Services & Supplies		159,003	953	6,678	3,706	3,269	106,731
Department Cost Total		558,823	25,921	181,594	100,782	88,896	123,966
Adjustments to Cost							
940.000 Cost Allocation	D	(37,665)	0	0	0	0	0
Subtotal - Adjustments		(37,665)	0	0	0	0	0
Total Costs After Adjustments		521,158	25,921	181,594	100,782	88,896	123,966
General Admin Distribution			(25,921)	12,095	6,713	5,921	1,192
Grand Total		\$521,158		\$193,689	\$107,494	\$94,817	\$125,158

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 101-259 Accounting

Department	First Incoming	Second Incoming	General Accounting	Accounts Payable	Payroll	Termination Payoff
1 County Complex	\$8,082	\$20	\$3,780	\$2,098	\$1,851	\$372
Subtotal - Building Depreciation	8,082	20	3,780	2,098	1,851	372
2 Administration	3,388	355	1,746	969	855	172
Subtotal - 101-102 Administration	3,388	355	1,746	969	855	172
3 Accounting Serv	1,435	112	722	401	353	71
3 Corporation Council	1,813	2	847	470	415	83
3 Labor Relations	410	35	208	115	102	20
3 Cost Allocation	774	92	404	224	198	40
3 HR Physicals	6	1	3	2	2	0
3 Direct Services	270	0	126	70	62	12
Subtotal - 101-210 Professional Service	4,709	241	2,310	1,282	1,131	228
4 Civil Counsel	246	17	123	68	60	12
Subtotal - 101-229 Prosecuting Attorne	246	17	123	68	60	12
5 Cash Accounting	4,775	694	2,552	1,416	1,249	251
5 Accounts Payable	224	30	119	66	58	12
Subtotal - 101-253 Treasurer	5,000	724	2,671	1,482	1,307	263
6 Network Support	5,105	105	2,431	1,349	1,190	240
Subtotal - 101-258 Computer Operatio	5,105	105	2,431	1,349	1,190	240
7 General Accounting	0	3,225	1,505	835	737	148
7 Accounts Payable	0	969	452	251	221	45
7 Payroll	0	1,418	662	367	324	65
7 Termination Payoff	0	1,777	829	460	406	82
Subtotal - 101-259 Accounting	0	7,389	3,448	1,914	1,688	340
8 County Complex	0	3,819	1,782	989	872	176
Subtotal - 101-264 Utilities	0	3,819	1,782	989	872	176
9 County Complex	0	5,491	2,562	1,422	1,254	252
9 Phone/Network	0	88	41	23	20	4

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 101-259 Accounting

Department	First Incoming	Second Incoming	General Accounting	Accounts Payable	Payroll	Termination Payoff
9 Shredding Services	\$0	\$291	\$136	\$75	\$67	\$13
Subtotal - 101-265 Building & Grounds	0	5,870	2,739	1,520	1,341	270
10 General Liability	0	325	151	84	74	15
10 Public Officials Liability	0	1,319	615	341	301	61
10 County Complex Property	0	416	194	108	95	19
Subtotal - 101-954 Insurance	0	2,059	961	533	470	95
Total Incoming	26,528	20,600	21,991	12,205	10,765	2,167
C. Total Allocated		\$568,286	\$215,681	\$119,699	\$105,582	\$127,324
			37.95%	21.06%	18.58%	22.40%

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General Accounting Allocations

Dept:7 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	879	0.96%	\$1,973	\$0	\$1,973	\$0	\$1,973
3 101-210 Professional Services	1,189	1.29%	2,668	0	2,668	0	2,668
4 101-229 Prosecuting Attorney	1,820	1.98%	4,085	0	4,085	0	4,085
5 101-253 Treasurer	3,235	3.52%	7,260	0	7,260	0	7,260
6 101-258 Computer Operations	381	0.41%	855	0	855	0	855
7 101-259 Accounting	1,437	1.57%	3,225	0	3,225	0	3,225
8 101-264 Utilities	611	0.67%	1,371	0	1,371	71	1,442
9 101-265 Building & Grounds	1,736	1.89%	3,896	0	3,896	201	4,097
10 101-954 Insurance	969	1.06%	2,175	0	2,175	112	2,287
11 101-101 Board of Commissioners	265	0.29%	595	0	595	31	625
12 101-131 Circuit Court	1,894	2.06%	4,251	0	4,251	220	4,470
13 101-136 District Court	727	0.79%	1,632	0	1,632	84	1,716
14 101-145 Jury Board	30	0.03%	67	0	67	3	71
15 101-147 Indigent Counsel	1,852	2.02%	4,156	0	4,156	215	4,371
17 101-151 Adult Probation	53	0.06%	119	0	119	6	125
18 101-191 Elections	224	0.24%	503	0	503	26	529
19 101-215 Clerk	9,551	10.40%	21,435	0	21,435	1,108	22,542
20 101-225 Equalization	221	0.24%	496	0	496	26	522
21 101-236 Register of Deeds	1,660	1.81%	3,725	0	3,725	193	3,918
22 101-243 Geo Infor Systems	45	0.05%	101	0	101	5	106
23 101-275 Drain Commissioner	295	0.32%	662	0	662	34	696
24 101-301 Sheriff Administration	1,204	1.31%	2,702	0	2,702	140	2,842
25 101-315 Crime Justice Training	5	0.01%	11	0	11	1	12
26 101-351 Jail	689	0.75%	1,546	0	1,546	80	1,626
27 101-445 Drain-at-large	2	0.00%	4	0	4	0	5
28 101-648 Medical Examiner	405	0.44%	909	0	909	47	956
29 101-731 MSU Extension	235	0.26%	527	0	527	27	555
30 101-801 Planning	12	0.01%	27	0	27	1	28
31 101-803 County Memberships	1	0.00%	2	0	2	0	2
32 101-851 LDC Development	1	0.00%	2	0	2	0	2
33 201-449 Road Commission	284	0.31%	637	0	637	33	670
34 207-697 208-691 Parks & Rec	630	0.69%	1,414	0	1,414	73	1,487
35 209-XXX Polly Ann Trail	14	0.02%	31	0	31	2	33
36 211-XXX 911 Fund	976	1.06%	2,190	0	2,190	113	2,304
38 213-230 PA Special Rev	3	0.00%	7	0	7	0	7
39 215-141 Friend of the Court	2,068	2.25%	4,641	0	4,641	240	4,881
41 216-134 Marriage Counseling	526	0.57%	1,180	0	1,180	61	1,241
42 221-XXX Health Department	2,922	3.18%	6,558	0	6,558	339	6,897
43 222-XXX Mental Health	9,058	9.86%	20,328	0	20,328	1,051	21,379
44 223-XXX Pers. Care-Aide	1,236	1.35%	2,774	0	2,774	143	2,917
45 224-XXX Animal Control	2,017	2.20%	4,527	0	4,527	234	4,761
46 227-XXX Environmental Recycling	6	0.01%	13	0	13	1	14

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General Accounting Allocations

Dept:7 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 231-XXX M.H. Court	231	0.25%	\$518	\$0	\$518	\$27	\$545
48 242-XXX Remonumentation Grant	184	0.20%	413	0	413	21	434
49 255-XXX Concealed Pistol	2,116	2.30%	4,749	0	4,749	245	4,994
50 256-XXX Reg of Deeds Automation	333	0.36%	747	0	747	39	786
51 257-XXX Budget Stabilization	50	0.05%	112	0	112	6	118
52 259-XXX Rental Property	101	0.11%	227	0	227	12	238
53 260-XXX Emergency Manager	324	0.35%	727	0	727	38	765
54 261-XXX Community Corrections	1,946	2.12%	4,367	0	4,367	226	4,593
55 262-309 Region Anti-Drug Coord	52	0.06%	117	0	117	6	123
56 262-316 Region Anti-Drug Oper	67	0.07%	150	0	150	8	158
57 263-XXX Police Contracts	3,185	3.47%	7,148	0	7,148	369	7,517
58 264-301 Sheriff	16	0.02%	36	0	36	2	38
59 264-309 Regional Ant-Drug Coord	12	0.01%	27	0	27	1	28
60 264-318 Liquor License Dist	15	0.02%	34	0	34	2	35
61 264-331 Marine Safety	134	0.15%	301	0	301	16	316
62 264-332 SERT	30	0.03%	67	0	67	3	71
63 264-333 K-9 Unit	1	0.00%	2	0	2	0	2
64 264-337 Mounted Division	5	0.01%	11	0	11	1	12
65 264-335 Dive Team	18	0.02%	40	0	40	2	42
66 264-351 Jail/Feeding Prisoners	18	0.02%	40	0	40	2	42
67 264-352 Training	52	0.06%	117	0	117	6	123
70 266-302 Safe & Sober-Step Grant	205	0.22%	460	0	460	24	484
71 266-304 D.A.R.E. Grant	11	0.01%	25	0	25	1	26
72 266-305 Road Patrol Grant	241	0.26%	541	0	541	28	569
73 266-307 Motorcycle Safety	18	0.02%	40	0	40	2	42
74 266-309 Regional Anti-Drug	92	0.10%	206	0	206	11	217
75 266-351 Jail/Feeding	74	0.08%	166	0	166	9	175
76 266-990 Law Enforcement - Other	4	0.00%	9	0	9	0	9
77 267-228 Victims Rights	13	0.01%	29	0	29	2	31
78 267-229 Prosecutor	37	0.04%	83	0	83	4	87
79 267-264 Building Operations	12	0.01%	27	0	27	1	28
80 267-301 Sheriff Administration	103	0.11%	231	0	231	12	243
81 267-334 Sheriff Forfeit	13	0.01%	29	0	29	2	31
83 269-XXX Law Library	53	0.06%	119	0	119	6	125
84 274-XXX Community Development	25	0.03%	56	0	56	3	59
85 276-XXX Senior Millage	241	0.26%	541	0	541	28	569
86 286-XXX Local Reserve Fund	48	0.05%	108	0	108	6	113
87 291-XXX MCF Operations	339	0.37%	761	0	761	39	800
88 292-XXX 293-XXX Child Care Fund	1,678	1.83%	3,766	0	3,766	195	3,960
90 295-XXX Soldiers Relief	631	0.69%	1,416	0	1,416	73	1,489
91 296-XXX Soil & Sed	468	0.51%	1,050	0	1,050	54	1,105
92 298-747 Community Collaborative	164	0.18%	368	0	368	19	387

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General Accounting Allocations

Dept:7 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
93 298-753 Suicide Prev Program	17	0.02%	\$38	\$0	\$38	\$2	\$40
94 299-XXX Comm Collaborat	169	0.18%	379	0	379	20	399
95 356 CC Comm Service Placement	1	0.00%	2	0	2	0	2
96 360-XXX Drain Fund	1	0.00%	2	0	2	0	2
97 361-382 Debt Serv Fund	287	0.31%	644	0	644	33	677
98 466-XXX Jail Construction Fund	7	0.01%	16	0	16	1	17
99 469-XXX Cap Projects Fund	17	0.02%	38	0	38	2	40
100 470-XXX Old Courthouse Restoration	79	0.09%	177	0	177	9	186
101 482-XXX 9-1-1 Construction	15	0.02%	34	0	34	2	35
103 489-XXX Indian Creek Construction	13	0.01%	29	0	29	2	31
104 531-XXX Delinquent Tax Fund	9,410	10.25%	21,118	0	21,118	1,091	22,210
105 532-XXX Foreclosure	3,894	4.24%	8,739	0	8,739	452	9,191
106 601-XXX Revolving Drain Fund	85	0.09%	191	0	191	10	201
107 617-XXX Treasurer Office Admin	12	0.01%	27	0	27	1	28
108 638-XXX Drain Equipment	174	0.19%	390	0	390	20	411
109 649-XXX CMH Equipment	70	0.08%	157	0	157	8	165
111 675-XXX Equip Acquisition	1,549	1.69%	3,476	0	3,476	180	3,656
112 676-XXX Unemployment Insurance	1,774	1.93%	3,981	0	3,981	206	4,187
113 677-XXX Worker's Comp Fund	1,853	2.02%	4,159	0	4,159	215	4,373
114 678-XXX Health Insurance	4,772	5.20%	10,709	0	10,709	553	11,263
117 731-XXX Retirement System	1,780	1.94%	3,995	0	3,995	206	4,201
118 736-XXX Health Care Services	725	0.79%	1,627	0	1,627	84	1,711
119 801-XXX Special Assessment	311	0.34%	698	0	698	36	734
121 All Other	78	0.08%	175	0	175	9	184
Subtotal	91,821	100.00%	206,068	0	206,068	9,612	215,681
Direct Bills					0		0
Total					\$206,068		\$215,681

Basis Units: Number of revenue and expense transactions by Department

Source: General Ledger Detail

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Accounts Payable Allocations

Dept:7 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	324	0.86%	\$981	\$0	\$981	\$0	\$981
3 101-210 Professional Services	97	0.26%	294	0	294	0	294
4 101-229 Prosecuting Attorney	761	2.02%	2,304	0	2,304	0	2,304
5 101-253 Treasurer	294	0.78%	890	0	890	0	890
6 101-258 Computer Operations	69	0.18%	209	0	209	0	209
7 101-259 Accounting	320	0.85%	969	0	969	0	969
8 101-264 Utilities	311	0.82%	942	0	942	46	988
9 101-265 Building & Grounds	1,216	3.22%	3,682	0	3,682	181	3,863
10 101-954 Insurance	20	0.05%	61	0	61	3	64
11 101-101 Board of Commissioners	265	0.70%	802	0	802	39	842
12 101-131 Circuit Court	1,115	2.95%	3,376	0	3,376	166	3,542
13 101-136 District Court	540	1.43%	1,635	0	1,635	80	1,715
14 101-145 Jury Board	30	0.08%	91	0	91	4	95
15 101-147 Indigent Counsel	978	2.59%	2,962	0	2,962	145	3,107
17 101-151 Adult Probation	53	0.14%	160	0	160	8	168
18 101-191 Elections	186	0.49%	563	0	563	28	591
19 101-215 Clerk	482	1.28%	1,460	0	1,460	72	1,531
20 101-225 Equalization	221	0.59%	669	0	669	33	702
21 101-236 Register of Deeds	323	0.86%	978	0	978	48	1,026
22 101-243 Geo Infor Systems	45	0.12%	136	0	136	7	143
23 101-275 Drain Commissioner	295	0.78%	893	0	893	44	937
24 101-301 Sheriff Administration	1,093	2.89%	3,310	0	3,310	162	3,472
25 101-315 Crime Justice Training	3	0.01%	9	0	9	0	10
26 101-351 Jail	627	1.66%	1,899	0	1,899	93	1,992
27 101-445 Drain-at-large	2	0.01%	6	0	6	0	6
28 101-648 Medical Examiner	356	0.94%	1,078	0	1,078	53	1,131
29 101-731 MSU Extension	235	0.62%	712	0	712	35	747
30 101-801 Planning	12	0.03%	36	0	36	2	38
31 101-803 County Memberships	1	0.00%	3	0	3	0	3
32 101-851 LDC Development	1	0.00%	3	0	3	0	3
33 201-449 Road Commission	174	0.46%	527	0	527	26	553
34 207-697 208-691 Parks & Rec	454	1.20%	1,375	0	1,375	67	1,442
35 209-XXX Polly Ann Trail	13	0.03%	39	0	39	2	41
36 211-XXX 911 Fund	776	2.05%	2,350	0	2,350	115	2,465
38 213-230 PA Special Rev	1	0.00%	3	0	3	0	3
39 215-141 Friend of the Court	555	1.47%	1,681	0	1,681	82	1,763
41 216-134 Marriage Counseling	12	0.03%	36	0	36	2	38
42 221-XXX Health Department	1,737	4.60%	5,260	0	5,260	258	5,518
43 222-XXX Mental Health	8,368	22.16%	25,340	0	25,340	1,243	26,584
44 223-XXX Pers. Care-Aide	1,071	2.84%	3,243	0	3,243	159	3,402
45 224-XXX Animal Control	444	1.18%	1,345	0	1,345	66	1,411
46 227-XXX Environmental Recycling	5	0.01%	15	0	15	1	16

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Accounts Payable Allocations

Dept:7 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 231-XXX M.H. Court	218	0.58%	\$660	\$0	\$660	\$32	\$693
48 242-XXX Remonumentation Grant	182	0.48%	551	0	551	27	578
49 255-XXX Concealed Pistol	186	0.49%	563	0	563	28	591
50 256-XXX Reg of Deeds Automation	84	0.22%	254	0	254	12	267
51 257-XXX Budget Stabilization	12	0.03%	36	0	36	2	38
52 259-XXX Rental Property	67	0.18%	203	0	203	10	213
53 260-XXX Emergency Manager	296	0.78%	896	0	896	44	940
54 261-XXX Community Corrections	689	1.82%	2,086	0	2,086	102	2,189
55 262-309 Region Anti-Drug Coord	40	0.11%	121	0	121	6	127
56 262-316 Region Anti-Drug Oper	55	0.15%	167	0	167	8	175
57 263-XXX Police Contracts	2,902	7.68%	8,788	0	8,788	431	9,219
58 264-301 Sheriff	13	0.03%	39	0	39	2	41
59 264-309 Regional Ant-Drug Coord	12	0.03%	36	0	36	2	38
60 264-318 Liquor License Dist	12	0.03%	36	0	36	2	38
61 264-331 Marine Safety	132	0.35%	400	0	400	20	419
62 264-332 SERT	26	0.07%	79	0	79	4	83
63 264-333 K-9 Unit	1	0.00%	3	0	3	0	3
64 264-337 Mounted Division	3	0.01%	9	0	9	0	10
65 264-335 Dive Team	18	0.05%	55	0	55	3	57
66 264-351 Jail/Feeding Prisoners	18	0.05%	55	0	55	3	57
67 264-352 Training	51	0.14%	154	0	154	8	162
70 266-302 Safe & Sober-Step Grant	201	0.53%	609	0	609	30	639
71 266-304 D.A.R.E. Grant	10	0.03%	30	0	30	1	32
72 266-305 Road Patrol Grant	236	0.62%	715	0	715	35	750
73 266-307 Motorcycle Safety	13	0.03%	39	0	39	2	41
74 266-309 Regional Anti-Drug	88	0.23%	266	0	266	13	280
75 266-351 Jail/Feeding	61	0.16%	185	0	185	9	194
76 266-990 Law Enforcement - Other	3	0.01%	9	0	9	0	10
77 267-228 Victims Rights	12	0.03%	36	0	36	2	38
78 267-229 Prosecutor	12	0.03%	36	0	36	2	38
79 267-264 Building Operations	12	0.03%	36	0	36	2	38
80 267-301 Sheriff Administration	78	0.21%	236	0	236	12	248
81 267-334 Sheriff Forfeit	12	0.03%	36	0	36	2	38
83 269-XXX Law Library	51	0.14%	154	0	154	8	162
84 274-XXX Community Development	18	0.05%	55	0	55	3	57
85 276-XXX Senior Millage	32	0.08%	97	0	97	5	102
86 286-XXX Local Reserve Fund	12	0.03%	36	0	36	2	38
87 291-XXX MCF Operations	13	0.03%	39	0	39	2	41
88 292-XXX 293-XXX Child Care Fund	1,370	3.63%	4,149	0	4,149	204	4,352
90 295-XXX Soldiers Relief	423	1.12%	1,281	0	1,281	63	1,344
91 296-XXX Soil & Sed	378	1.00%	1,145	0	1,145	56	1,201
92 298-747 Community Collaborative	155	0.41%	469	0	469	23	492

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Accounts Payable Allocations

Dept:7 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
93 298-753 Suicide Prev Program	12	0.03%	\$36	\$0	\$36	\$2	\$38
94 299-XXX Comm Collaborat	159	0.42%	481	0	481	24	505
97 361-382 Debt Serv Fund	41	0.11%	124	0	124	6	130
98 466-XXX Jail Construction Fund	6	0.02%	18	0	18	1	19
99 469-XXX Cap Projects Fund	15	0.04%	45	0	45	2	48
100 470-XXX Old Courthouse Restoration	13	0.03%	39	0	39	2	41
101 482-XXX 9-1-1 Construction	14	0.04%	42	0	42	2	44
103 489-XXX Indian Creek Construction	12	0.03%	36	0	36	2	38
104 531-XXX Delinquent Tax Fund	17	0.05%	51	0	51	3	54
105 532-XXX Foreclosure	351	0.93%	1,063	0	1,063	52	1,115
106 601-XXX Revolving Drain Fund	83	0.22%	251	0	251	12	264
107 617-XXX Treasurer Office Admin	12	0.03%	36	0	36	2	38
108 638-XXX Drain Equipment	171	0.45%	518	0	518	25	543
109 649-XXX CMH Equipment	20	0.05%	61	0	61	3	64
111 675-XXX Equip Acquisition	1,157	3.06%	3,504	0	3,504	172	3,676
112 676-XXX Unemployment Insurance	15	0.04%	45	0	45	2	48
113 677-XXX Worker's Comp Fund	38	0.10%	115	0	115	6	121
114 678-XXX Health Insurance	3,193	8.45%	9,669	0	9,669	474	10,144
117 731-XXX Retirement System	46	0.12%	139	0	139	7	146
118 736-XXX Health Care Services	29	0.08%	88	0	88	4	92
119 801-XXX Special Assessment	225	0.60%	681	0	681	33	715
121 All Other	45	0.12%	136	0	136	7	143
Subtotal	37,766	100.00%	114,364	0	114,364	5,335	119,699
Direct Bills					0		0
Total					\$114,364		\$119,699

Basis Units: Number of Accounts Payable Transactions

Source: General Ledger Detail

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Payroll Allocations

Dept:7 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	2.70	0.76%	\$766	\$0	\$766	\$0	\$766
4 101-229 Prosecuting Attorney	13.70	3.85%	3,886	0	3,886	0	3,886
5 101-253 Treasurer	4.90	1.38%	1,390	0	1,390	0	1,390
7 101-259 Accounting	5.00	1.41%	1,418	0	1,418	0	1,418
9 101-265 Building & Grounds	5.10	1.43%	1,447	0	1,447	73	1,520
11 101-101 Board of Commissioners	7.00	1.97%	1,986	0	1,986	100	2,086
12 101-131 Circuit Court	15.50	4.36%	4,397	0	4,397	221	4,619
13 101-136 District Court	19.90	5.60%	5,645	0	5,645	284	5,930
19 101-215 Clerk	8.00	2.25%	2,269	0	2,269	114	2,384
20 101-225 Equalization	1.00	0.28%	284	0	284	14	298
21 101-236 Register of Deeds	4.00	1.12%	1,135	0	1,135	57	1,192
23 101-275 Drain Commissioner	2.70	0.76%	766	0	766	39	805
24 101-301 Sheriff Administration	31.75	8.93%	9,006	0	9,006	454	9,460
26 101-351 Jail	29.80	8.38%	8,454	0	8,454	426	8,880
29 101-731 MSU Extension	2.10	0.59%	596	0	596	30	626
34 207-697 208-691 Parks & Rec	2.70	0.76%	766	0	766	39	805
36 211-XXX 911 Fund	18.30	5.15%	5,191	0	5,191	262	5,453
39 215-141 Friend of the Court	17.80	5.01%	5,050	0	5,050	254	5,304
42 221-XXX Health Department	36.90	10.38%	10,468	0	10,468	527	10,995
43 222-XXX Mental Health	73.80	20.75%	20,936	0	20,936	1,055	21,990
44 223-XXX Pers. Care-Aide	17.30	4.87%	4,908	0	4,908	247	5,155
45 224-XXX Animal Control	4.00	1.12%	1,135	0	1,135	57	1,192
48 242-XXX Remonumentation Grant	1.00	0.28%	284	0	284	14	298
53 260-XXX Emergency Manager	0.90	0.25%	255	0	255	13	268
54 261-XXX Community Corrections	1.60	0.45%	454	0	454	23	477
57 263-XXX Police Contracts	19.25	5.41%	5,462	0	5,462	275	5,737
88 292-XXX 293-XXX Child Care Fund	4.90	1.38%	1,390	0	1,390	70	1,460
90 295-XXX Soldiers Relief	4.00	1.12%	1,135	0	1,135	57	1,192
Subtotal	355.60	100.00%	100,877	0	100,877	4,706	105,582
Direct Bills					0		0
Total					\$100,877		\$105,582

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

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Termination Payoff Allocations

Dept:7 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	2.70	0.76%	\$960	\$0	\$960	\$0	\$960
4 101-229 Prosecuting Attorney	13.70	3.85%	4,869	0	4,869	0	4,869
5 101-253 Treasurer	4.90	1.38%	1,741	(1,499)	242	0	242
7 101-259 Accounting	5.00	1.41%	1,777	0	1,777	0	1,777
9 101-265 Building & Grounds	5.10	1.43%	1,812	(5,976)	(4,164)	15	(4,149)
11 101-101 Board of Commissioners	7.00	1.97%	2,488	0	2,488	20	2,508
12 101-131 Circuit Court	15.50	4.36%	5,509	0	5,509	45	5,553
13 101-136 District Court	19.90	5.60%	7,072	0	7,072	57	7,130
19 101-215 Clerk	8.00	2.25%	2,843	0	2,843	23	2,866
20 101-225 Equalization	1.00	0.28%	355	0	355	3	358
21 101-236 Register of Deeds	4.00	1.12%	1,422	0	1,422	12	1,433
23 101-275 Drain Commissioner	2.70	0.76%	960	0	960	8	967
24 101-301 Sheriff Administration	31.75	8.93%	11,283	(7,760)	3,523	91	3,614
26 101-351 Jail	29.80	8.38%	10,591	(15,267)	(4,676)	86	(4,591)
29 101-731 MSU Extension	2.10	0.59%	746	(4,646)	(3,900)	6	(3,894)
34 207-697 208-691 Parks & Rec	2.70	0.76%	960	0	960	8	967
36 211-XXX 911 Fund	18.30	5.15%	6,504	(10,633)	(4,129)	53	(4,077)
39 215-141 Friend of the Court	17.80	5.01%	6,326	0	6,326	51	6,377
42 221-XXX Health Department	36.90	10.38%	13,114	(13,140)	(26)	106	80
43 222-XXX Mental Health	73.80	20.75%	26,228	(40,178)	(13,950)	212	(13,738)
44 223-XXX Pers. Care-Aide	17.30	4.87%	6,148	0	6,148	50	6,198
45 224-XXX Animal Control	4.00	1.12%	1,422	0	1,422	12	1,433
48 242-XXX Remonumentation Grant	1.00	0.28%	355	0	355	3	358
53 260-XXX Emergency Manager	0.90	0.25%	320	0	320	3	322
54 261-XXX Community Corrections	1.60	0.45%	569	0	569	5	573
57 263-XXX Police Contracts	19.25	5.41%	6,842	0	6,842	55	6,898
88 292-XXX 293-XXX Child Care Fund	4.90	1.38%	1,741	0	1,741	14	1,756
90 295-XXX Soldiers Relief	4.00	1.12%	1,422	0	1,422	12	1,433
Subtotal	355.60	100.00%	126,377	(99,099)	27,278	947	28,225
Direct Bills					99,099		99,099
Total					\$126,377		\$127,324

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

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Dept:7 101-259 Accounting

Department	General Accounting	Accounts Payable	Payroll	Termination Payoff	Total
0 Direct Billed	\$0	\$0	\$0	\$99,099	\$99,099
2 101-102 Administration	1,973	981	766	960	4,679
3 101-210 Professional Services	2,668	294	0	0	2,962
4 101-229 Prosecuting Attorney	4,085	2,304	3,886	4,869	15,144
5 101-253 Treasurer	7,260	890	1,390	242	9,783
6 101-258 Computer Operations	855	209	0	0	1,064
7 101-259 Accounting	3,225	969	1,418	1,777	7,389
8 101-264 Utilities	1,442	988	0	0	2,430
9 101-265 Building & Grounds	4,097	3,863	1,520	(4,149)	5,331
10 101-954 Insurance	2,287	64	0	0	2,351
11 101-101 Board of Commissioners	625	842	2,086	2,508	6,061
12 101-131 Circuit Court	4,470	3,542	4,619	5,553	18,184
13 101-136 District Court	1,716	1,715	5,930	7,130	16,490
14 101-145 Jury Board	71	95	0	0	166
15 101-147 Indigent Counsel	4,371	3,107	0	0	7,478
17 101-151 Adult Probation	125	168	0	0	293
18 101-191 Elections	529	591	0	0	1,120
19 101-215 Clerk	22,542	1,531	2,384	2,866	29,324
20 101-225 Equalization	522	702	298	358	1,880
21 101-236 Register of Deeds	3,918	1,026	1,192	1,433	7,569
22 101-243 Geo Infor Systems	106	143	0	0	249
23 101-275 Drain Commissioner	696	937	805	967	3,405
24 101-301 Sheriff Administration	2,842	3,472	9,460	3,614	19,388
25 101-315 Crime Justice Training	12	10	0	0	21
26 101-351 Jail	1,626	1,992	8,880	(4,591)	7,907
27 101-445 Drain-at-large	5	6	0	0	11
28 101-648 Medical Examiner	956	1,131	0	0	2,087
29 101-731 MSU Extension	555	747	626	(3,894)	(1,967)
30 101-801 Planning	28	38	0	0	66
31 101-803 County Memberships	2	3	0	0	6
32 101-851 LDC Development	2	3	0	0	6
33 201-449 Road Commission	670	553	0	0	1,223
34 207-697 208-691 Parks & Rec	1,487	1,442	805	967	4,701
35 209-XXX Polly Ann Trail	33	41	0	0	74
36 211-XXX 911 Fund	2,304	2,465	5,453	(4,077)	6,145
38 213-230 PA Special Rev	7	3	0	0	10
39 215-141 Friend of the Court	4,881	1,763	5,304	6,377	18,325
41 216-134 Marriage Counseling	1,241	38	0	0	1,280
42 221-XXX Health Department	6,897	5,518	10,995	80	23,490
43 222-XXX Mental Health	21,379	26,584	21,990	(13,738)	56,215
44 223-XXX Pers. Care-Aide	2,917	3,402	5,155	6,198	17,673

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Allocation Summary

Dept:7 101-259 Accounting

Department	General Accounting	Accounts Payable	Payroll	Termination Payoff	Total
45 224-XXX Animal Control	\$4,761	\$1,411	\$1,192	\$1,433	\$8,796
46 227-XXX Environmental Recycling	14	16	0	0	30
47 231-XXX M.H. Court	545	693	0	0	1,238
48 242-XXX Remonumentation Grant	434	578	298	358	1,669
49 255-XXX Concealed Pistol	4,994	591	0	0	5,585
50 256-XXX Reg of Deeds Automation	786	267	0	0	1,053
51 257-XXX Budget Stabilization	118	38	0	0	156
52 259-XXX Rental Property	238	213	0	0	451
53 260-XXX Emergency Manager	765	940	268	322	2,296
54 261-XXX Community Corrections	4,593	2,189	477	573	7,832
55 262-309 Region Anti-Drug Coord	123	127	0	0	250
56 262-316 Region Anti-Drug Oper	158	175	0	0	333
57 263-XXX Police Contracts	7,517	9,219	5,737	6,898	29,371
58 264-301 Sheriff	38	41	0	0	79
59 264-309 Regional Ant-Drug Coord	28	38	0	0	66
60 264-318 Liquor License Dist	35	38	0	0	74
61 264-331 Marine Safety	316	419	0	0	736
62 264-332 SERT	71	83	0	0	153
63 264-333 K-9 Unit	2	3	0	0	6
64 264-337 Mounted Division	12	10	0	0	21
65 264-335 Dive Team	42	57	0	0	100
66 264-351 Jail/Feeding Prisoners	42	57	0	0	100
67 264-352 Training	123	162	0	0	285
70 266-302 Safe & Sober-Step Grant	484	639	0	0	1,122
71 266-304 D.A.R.E. Grant	26	32	0	0	58
72 266-305 Road Patrol Grant	569	750	0	0	1,319
73 266-307 Motorcycle Safety	42	41	0	0	84
74 266-309 Regional Anti-Drug	217	280	0	0	497
75 266-351 Jail/Feeding	175	194	0	0	368
76 266-990 Law Enforcement - Other	9	10	0	0	19
77 267-228 Victims Rights	31	38	0	0	69
78 267-229 Prosecutor	87	38	0	0	125
79 267-264 Building Operations	28	38	0	0	66
80 267-301 Sheriff Administration	243	248	0	0	491
81 267-334 Sheriff Forfeit	31	38	0	0	69
83 269-XXX Law Library	125	162	0	0	287
84 274-XXX Community Development	59	57	0	0	116
85 276-XXX Senior Millage	569	102	0	0	670
86 286-XXX Local Reserve Fund	113	38	0	0	151
87 291-XXX MCF Operations	800	41	0	0	841
88 292-XXX 293-XXX Child Care Fund	3,960	4,352	1,460	1,756	11,528

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Allocation Summary

Dept:7 101-259 Accounting

Department	General Accounting	Accounts Payable	Payroll	Termination Payoff	Total
90 295-XXX Soldiers Relief	\$1,489	\$1,344	\$1,192	\$1,433	\$5,458
91 296-XXX Soil & Sed	1,105	1,201	0	0	2,305
92 298-747 Community Collaborative	387	492	0	0	879
93 298-753 Suicide Prev Program	40	38	0	0	78
94 299-XXX Comm Collaborat	399	505	0	0	904
95 356 CC Comm Service Placement	2	0	0	0	2
96 360-XXX Drain Fund	2	0	0	0	2
97 361-382 Debt Serv Fund	677	130	0	0	808
98 466-XXX Jail Construction Fund	17	19	0	0	36
99 469-XXX Cap Projects Fund	40	48	0	0	88
100 470-XXX Old Courthouse Restoration	186	41	0	0	228
101 482-XXX 9-1-1 Construction	35	44	0	0	80
103 489-XXX Indian Creek Construction	31	38	0	0	69
104 531-XXX Delinquent Tax Fund	22,210	54	0	0	22,264
105 532-XXX Foreclosure	9,191	1,115	0	0	10,306
106 601-XXX Revolving Drain Fund	201	264	0	0	464
107 617-XXX Treasurer Office Admin	28	38	0	0	66
108 638-XXX Drain Equipment	411	543	0	0	954
109 649-XXX CMH Equipment	165	64	0	0	229
111 675-XXX Equip Acquisition	3,656	3,676	0	0	7,332
112 676-XXX Unemployment Insurance	4,187	48	0	0	4,235
113 677-XXX Worker's Comp Fund	4,373	121	0	0	4,494
114 678-XXX Health Insurance	11,263	10,144	0	0	21,407
117 731-XXX Retirement System	4,201	146	0	0	4,347
118 736-XXX Health Care Services	1,711	92	0	0	1,803
119 801-XXX Special Assessment	734	715	0	0	1,449
121 All Other	184	143	0	0	327
Total	\$215,681	\$119,699	\$105,582	\$127,324	\$568,286

Utilities 101-264
Nature and Extent of Service

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

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

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

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A. Department Costs

Dept:8 101-264 Utilities

Description		Amount	General Admin	County Complex	Annex	Jail	Health	Historic Courthouse	Storage Building	Other Buildings
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
920.000 Utilities	P	0	0	0	0	0	0	0	0	0
920.010 Old Courthouse	P	8,037	0	0	0	0	0	8,037	0	0
920.020 Annex Building	P	12,867	0	0	12,867	0	0	0	0	0
920.030 Jail	P	147,171	0	0	0	147,171	0	0	0	0
920.040 Register of Deeds	P	1,443	0	0	0	0	0	0	1,443	0
920.060 Complex	P	184,947	0	184,947	0	0	0	0	0	0
920.070 Garage	P	2,885	0	0	0	0	0	0	0	2,885
920.080 315 Clay Street	P	4	0	4	0	0	0	0	0	0
920.120 MICOA Building	P	40,640	0	0	0	0	40,640	0	0	0
920.000 Cost Allocation	D	6,474	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		404,468	0	184,951	12,867	147,171	40,640	8,037	1,443	2,885
Department Cost Total		404,468	0	184,951	12,867	147,171	40,640	8,037	1,443	2,885
Adjustments to Cost										
920.000 Cost Allocation	D	(6,474)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(6,474)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		397,994	0	184,951	12,867	147,171	40,640	8,037	1,443	2,885
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$397,994		\$184,951	\$12,867	\$147,171	\$40,640	\$8,037	\$1,443	\$2,885

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B. Incoming Costs - (Default Spread Expense%)

Dept:8 101-264 Utilities

Department	First Incoming	Second Incoming	County Complex	Annex	Jail	Health	Historic Courthouse	Storage Building	Other Buildings
3 Accounting Serv	\$610	\$48	\$306	\$21	\$243	\$67	\$13	\$2	\$5
3 Corporation Council	1,620	2	754	52	600	166	33	6	12
3 Cost Allocation	1,355	161	704	49	560	155	31	5	11
Subtotal - 101-210 Professional Services	3,585	210	1,764	123	1,403	388	77	14	28
4 Civil Counsel	220	15	109	8	87	24	5	1	2
Subtotal - 101-229 Prosecuting Attorneys	220	15	109	8	87	24	5	1	2
5 Cash Accounting	1,283	186	683	47	543	150	30	5	11
5 Accounts Payable	218	30	115	8	92	25	5	1	2
Subtotal - 101-253 Treasurer	1,501	216	798	55	635	175	35	6	12
7 General Accounting	1,371	71	670	47	533	147	29	5	10
7 Accounts Payable	942	46	459	32	365	101	20	4	7
Subtotal - 101-259 Accounting	2,313	117	1,129	79	899	248	49	9	18
10 General Liability	0	290	135	9	107	30	6	1	2
Subtotal - 101-954 Insurance	0	290	135	9	107	30	6	1	2
Total Incoming	7,618	848	3,934	274	3,131	865	171	31	61
C. Total Allocated		\$406,460	\$188,885	\$13,141	\$150,302	\$41,505	\$8,208	\$1,474	\$2,946
		46.47%	3.23%	36.98%	10.21%	2.02%	0.36%	0.72%	

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County Complex Allocations

Dept:8 101-264 Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	1,104	1.93%	\$3,631	\$0	\$3,631	\$0	\$3,631
4 101-229 Prosecuting Attorney	4,435	7.74%	14,587	0	14,587	0	14,587
5 101-253 Treasurer	2,173	3.79%	7,147	0	7,147	0	7,147
6 101-258 Computer Operations	426	0.74%	1,401	0	1,401	0	1,401
7 101-259 Accounting	1,161	2.03%	3,819	0	3,819	0	3,819
9 101-265 Building & Grounds	700	1.22%	2,302	0	2,302	6	2,308
11 101-101 Board of Commissioners	2,317	4.04%	7,621	0	7,621	19	7,640
12 101-131 Circuit Court	13,240	23.10%	43,546	0	43,546	109	43,655
13 101-136 District Court	10,068	17.57%	33,113	0	33,113	83	33,196
17 101-151 Adult Probation	1,689	2.95%	5,555	0	5,555	14	5,569
19 101-215 Clerk	4,092	7.14%	13,458	0	13,458	34	13,492
20 101-225 Equalization	1,345	2.35%	4,424	0	4,424	11	4,435
23 101-275 Drain Commissioner	1,262	2.20%	4,151	0	4,151	10	4,161
26 101-351 Jail	5,284	9.22%	17,379	0	17,379	43	17,422
39 215-141 Friend of the Court	6,145	10.72%	20,211	0	20,211	50	20,261
54 261-XXX Community Corrections	750	1.31%	2,467	0	2,467	6	2,473
88 292-XXX 293-XXX Child Care Fund	510	0.89%	1,677	0	1,677	4	1,682
121 All Other	609	1.06%	2,003	0	2,003	5	2,008
Subtotal	57,310	100.00%	188,491	0	188,491	394	188,885
Direct Bills					0		0
Total					\$188,491		\$188,885

Basis Units: Assigned Square Footage by Department

Source: Building and Grounds Department

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Annex Allocations

Dept:8 101-264 Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 101-236 Register of Deeds	2,532	43.30%	\$5,678	\$0	\$5,678	\$12	\$5,690
44 223-XXX Pers. Care-Aide	1,560	26.68%	3,498	0	3,498	7	3,505
90 295-XXX Soldiers Relief	1,179	20.16%	2,644	0	2,644	6	2,649
121 All Other	577	9.87%	1,294	0	1,294	3	1,297
Subtotal	5,848	100.00%	13,113	0	13,113	27	13,141
Direct Bills					0		0
Total					\$13,113		\$13,141

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

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Jail Allocations

Dept:8 101-264 Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 101-301 Sheriff Administration	7,000	17.54%	\$26,314	\$0	\$26,314	\$55	\$26,369
26 101-351 Jail	32,900	82.46%	123,674	0	123,674	259	123,933
Subtotal	39,900	100.00%	149,988	0	149,988	314	150,302
Direct Bills					0		0
Total					\$149,988		\$150,302

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

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Health Allocations

Dept:8 101-264 Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 101-265 Building & Grounds	2,916	12.06%	\$4,995	\$0	\$4,995	\$10	\$5,005
29 101-731 MSU Extension	3,404	14.08%	5,831	0	5,831	12	5,843
42 221-XXX Health Department	17,668	73.07%	30,264	0	30,264	63	30,327
121 All Other	192	0.79%	329	0	329	1	330
Subtotal	24,180	100.00%	41,418	0	41,418	87	41,505
Direct Bills					0		0
Total					\$41,418		\$41,505

Basis Units: Assigned Square Footage by Department

Source: Buildings and Grounds Department

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Historic Courthouse Allocations

Dept:8 101-264 Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 All Other	6,990	100.00%	\$8,191	\$0	\$8,191	\$17	\$8,208
Subtotal	6,990	100.00%	8,191	0	8,191	17	8,208
Direct Bills					0		0
Total					\$8,191		\$8,208

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

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Storage Building Allocations

Dept:8 101-264 Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-229 Prosecuting Attorney	516	26.67%	\$392	\$0	\$392	\$0	\$392
11 101-101 Board of Commissioners	224	11.58%	170	0	170	0	171
12 101-131 Circuit Court	243	12.56%	185	0	185	1	185
13 101-136 District Court	952	49.20%	724	0	724	2	726
Subtotal	1,935	100.00%	1,471	0	1,471	3	1,474
Direct Bills					0		0
Total					\$1,471		\$1,474

Basis Units: Assigned Square Footage by Department

Source: Buildings and Grounds Department

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Other Buildings Allocations

Dept:8 101-264 Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
111 675-XXX Equip Acquisition	100	100.00%	\$2,940	\$0	\$2,940	\$6	\$2,946
Subtotal	100	100.00%	2,940	0	2,940	6	2,946
Direct Bills					0		0
Total					\$2,940		\$2,946

Basis Units: Dollars of Cost by Building
Source: Ledger

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Allocation Summary

Dept:8 101-264 Utilities

Department	County Complex	Annex	Jail	Health	Historic Courthouse	Storage Building	Other Buildings	Total
2 101-102 Administration	\$3,631	\$0	\$0	\$0	\$0	\$0	\$0	\$3,631
4 101-229 Prosecuting Attorney	14,587	0	0	0	0	392	0	14,979
5 101-253 Treasurer	7,147	0	0	0	0	0	0	7,147
6 101-258 Computer Operations	1,401	0	0	0	0	0	0	1,401
7 101-259 Accounting	3,819	0	0	0	0	0	0	3,819
9 101-265 Building & Grounds	2,308	0	0	5,005	0	0	0	7,313
11 101-101 Board of Commissioners	7,640	0	0	0	0	171	0	7,810
12 101-131 Circuit Court	43,655	0	0	0	0	185	0	43,840
13 101-136 District Court	33,196	0	0	0	0	726	0	33,922
17 101-151 Adult Probation	5,569	0	0	0	0	0	0	5,569
19 101-215 Clerk	13,492	0	0	0	0	0	0	13,492
20 101-225 Equalization	4,435	0	0	0	0	0	0	4,435
21 101-236 Register of Deeds	0	5,690	0	0	0	0	0	5,690
23 101-275 Drain Commissioner	4,161	0	0	0	0	0	0	4,161
24 101-301 Sheriff Administration	0	0	26,369	0	0	0	0	26,369
26 101-351 Jail	17,422	0	123,933	0	0	0	0	141,355
29 101-731 MSU Extension	0	0	0	5,843	0	0	0	5,843
39 215-141 Friend of the Court	20,261	0	0	0	0	0	0	20,261
42 221-XXX Health Department	0	0	0	30,327	0	0	0	30,327
44 223-XXX Pers. Care-Aide	0	3,505	0	0	0	0	0	3,505
54 261-XXX Community Corrections	2,473	0	0	0	0	0	0	2,473
88 292-XXX 293-XXX Child Care Fund	1,682	0	0	0	0	0	0	1,682
90 295-XXX Soldiers Relief	0	2,649	0	0	0	0	0	2,649
111 675-XXX Equip Acquisition	0	0	0	0	0	0	2,946	2,946
121 All Other	2,008	1,297	0	330	8,208	0	0	11,842
Total	\$188,885	\$13,141	\$150,302	\$41,505	\$8,208	\$1,474	\$2,946	\$406,460

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

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

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

- **County Complex** – Maintenance and repairs of the County Complex are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Annex** - Maintenance and repairs of the County Annex are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Jail** - Maintenance and repairs of the County Jail are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Health Building** - Maintenance and repairs of the County Health Building are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Garage** - Maintenance and repairs of the County Garage are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Storage Building** - Maintenance and repairs of the County Storage Building are identified and the costs are allocated to all occupant departments based on their assigned square footages.
-

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

- **Animal Shelter-** Maintenance and repairs of the County Animal Shelter are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Social Services Building** - Maintenance and repairs of the Social Services Building are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Central Dispatch (911)** - Maintenance and repairs of the Central Dispatch are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Mental Health Building** - Maintenance and repairs of the Mental Health Building are identified and the costs are allocated to the Other category based on total square footage.
- **Historic Courthouse** - Maintenance and repairs of the Historic Courthouse are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Other Buildings** - Maintenance and repairs of Other County Property are identified and the costs are allocated to the Other category.
- **Phones/ Networks** – The telephone system is a necessary service required by all operating 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.

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

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

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

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

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A. Department Costs

Dept:9 101-265 Building & Grounds

Description		Amount	General Admin	County Complex	Annex	Jail	Health Building	Garage	Storage	Animal Shelter
<hr/>										
Personnel Costs										
Salaries	S1	219,083	0	78,958	8,763	36,455	28,327	3,155	2,585	1,577
Salary % Split			.00%	36.04%	4.00%	16.64%	12.93%	1.44%	1.18%	.72%
Benefits	S	100,574	0	36,247	4,023	16,736	13,004	1,448	1,187	724
Subtotal - Personnel Costs		319,657	0	115,204	12,786	53,191	41,332	4,603	3,772	2,302
<hr/>										
Services & Supplies Cost										
728.000 Postage	S	149	0	54	6	25	19	2	2	1
279.000 Printing	S	69	0	25	3	11	9	1	1	0
730.000 Office Supplies	S	429	0	155	17	71	55	6	5	3
730.100 Supplies - Other	S	100	0	36	4	17	13	1	1	1
730.200 Janitorial Supplies	S	6,658	0	2,400	266	1,108	861	96	79	48
743.000 Uniforms	S	839	0	302	34	140	108	12	10	6
744.000 Gas	S	3,796	0	1,368	152	632	491	55	45	27
775.010 R & M Old Courthouse	P	1,679	0	0	0	0	0	0	0	0
755.020 R & M Annex	P	1,545	0	0	1,545	0	0	0	0	0
755.035 Jail	P	25,009	0	0	0	25,009	0	0	0	0
755.040 Animal Building	P	3,633	0	0	0	0	0	0	0	3,633
755.050 Reg of Deeds	P	0	0	0	0	0	0	0	0	0
755.060 R & M Lyle Street	P	0	0	0	0	0	0	0	0	0
755.070 R & M Social Services	D	2,889	0	0	0	0	0	0	0	0
755.080 R & M Complex	P	7,897	0	7,897	0	0	0	0	0	0
755.090 R & M Garage	P	1,087	0	0	0	0	0	1,087	0	0
755.100 R & M Cedar Street	P	28	28	0	0	0	0	0	0	0
755.120 R & M MICOA Building	P	4,342	0	0	0	0	4,342	0	0	0
813.000 Contracted Services	S	2,910	0	1,049	116	484	376	42	34	21
850.000 Telephone	P	2,681	0	0	0	0	0	0	0	0
850.020 Telephone Other	P	5,374	0	0	0	0	0	0	0	0
930.020 Buildings and Grounds Care	P	206,589	25,506	102,901	12,702	15,682	28,407	0	0	0
930.120 Micoa Health.	P	59,827	0	0	0	0	59,827	0	0	0

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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
933.000 Office Equipment Maint	P	1,817	1,817	0	0	0	0	0	0	0
934.000 Rubbish Removal	P	24,787	8,826	6,123	680	2,827	0	245	200	122
940.000 Cost Allocation	D	52,944	0	0	0	0	0	0	0	0
941.000 Equipment Rental	S	0	0	0	0	0	0	0	0	0
942.000 Vehicle Cost Allocation	D	5,724	0	0	0	0	0	0	0	0
944.000 Technology Licenses	S	14,711	0	5,302	588	2,448	1,902	212	174	106
977.000 Machinery & Equipment	S	721	0	260	29	120	93	10	9	5
Subtotal - Services & Supplies		438,234	36,177	127,871	16,142	48,574	96,505	1,770	559	3,974
Department Cost Total		757,891	36,177	243,076	28,929	101,765	137,836	6,373	4,330	6,275
Adjustments to Cost										
755.070 R & M Social Services	D	(2,889)	0	0	0	0	0	0	0	0
940.000 Cost Allocation	D	(52,944)	0	0	0	0	0	0	0	0
942.000 Vehicle Cost Allocation	D	(5,724)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(61,557)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		696,334	36,177	243,076	28,929	101,765	137,836	6,373	4,330	6,275
General Admin Distribution			(36,177)	13,321	1,585	5,577	7,554	349	237	344
Grand Total		\$696,334		\$256,396	\$30,514	\$107,342	\$145,390	\$6,722	\$4,568	\$6,619

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A. Department Costs

Dept:9 101-265 Building & Grounds

Description		Amount	Social Services	Central Dispatch	Mental Health	Historic Old Courthouse	Other Buildings	Phone/Netwo rk	Shredding Services	Direct Services
Personnel Costs										
Salaries	S1	219,083	17,067	6,397	32,884	0	2,914	0	0	0
Salary % Split			7.79%	2.92%	15.01%	.00%	1.33%	.00%	.00%	.00%
Benefits	S	100,574	7,835	2,937	15,096	0	1,338	0	0	0
Subtotal - Personnel Costs		319,657	24,901	9,334	47,981	0	4,251	0	0	0
Services & Supplies Cost										
728.000 Postage	S	149	12	4	22	0	2	0	0	0
279.000 Printing	S	69	5	2	10	0	1	0	0	0
730.000 Office Supplies	S	429	33	13	64	0	6	0	0	0
730.100 Supplies - Other	S	100	8	3	15	0	1	0	0	0
730.200 Janitorial Supplies	S	6,658	519	194	999	0	89	0	0	0
743.000 Uniforms	S	839	65	24	126	0	11	0	0	0
744.000 Gas	S	3,796	296	111	570	0	50	0	0	0
775.010 R & M Old Courthouse	P	1,679	0	0	0	1,679	0	0	0	0
755.020 R & M Annex	P	1,545	0	0	0	0	0	0	0	0
755.035 Jail	P	25,009	0	0	0	0	0	0	0	0
755.040 Animal Building	P	3,633	0	0	0	0	0	0	0	0
755.050 Reg of Deeds	P	0	0	0	0	0	0	0	0	0
755.060 R & M Lyle Street	P	0	0	0	0	0	0	0	0	0
755.070 R & M Social Services	D	2,889	0	0	0	0	0	0	0	0
755.080 R & M Complex	P	7,897	0	0	0	0	0	0	0	0
755.090 R & M Garage	P	1,087	0	0	0	0	0	0	0	0
755.100 R & M Cedar Street	P	28	0	0	0	0	0	0	0	0
755.120 R & M MICOA Building	P	4,342	0	0	0	0	0	0	0	0
813.000 Contracted Services	S	2,910	227	85	437	0	39	0	0	0
850.000 Telephone	P	2,681	0	0	0	0	0	2,681	0	0
850.020 Telephone Other	P	5,374	0	0	0	0	0	5,374	0	0
930.020 Buildings and Grounds Care	P	206,589	3,630	1,914	282	14,123	0	0	0	1,440
930.120 Micoa Health.	P	59,827	0	0	0	0	0	0	0	0

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A. Department Costs

Dept:9 101-265 Building & Grounds

Description		Amount	Social Services	Central Dispatch	Mental Health	Historic Old Courthouse	Other Buildings	Phone/Netwo rk	Shredding Services	Direct Services
933.000 Office Equipment Maint	P	1,817	0	0	0	0	0	0	0	0
934.000 Rubbish Removal	P	24,787	1,323	0	0	0	0	0	4,441	0
940.000 Cost Allocation	D	52,944	0	0	0	0	0	0	0	0
941.000 Equipment Rental	S	0	0	0	0	0	0	0	0	0
942.000 Vehicle Cost Allocation	D	5,724	0	0	0	0	0	0	0	0
944.000 Technology Licenses	S	14,711	1,146	430	2,208	0	196	0	0	0
977.000 Machinery & Equipment	S	721	56	21	108	0	10	0	0	0
Subtotal - Services & Supplies		438,234	7,320	2,801	4,842	15,802	404	8,055	4,441	1,440
Department Cost Total		757,891	32,221	12,135	52,823	15,802	4,656	8,055	4,441	1,440
Adjustments to Cost										
755.070 R & M Social Services	D	(2,889)	0	0	0	0	0	0	0	0
940.000 Cost Allocation	D	(52,944)	0	0	0	0	0	0	0	0
942.000 Vehicle Cost Allocation	D	(5,724)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(61,557)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		696,334	32,221	12,135	52,823	15,802	4,656	8,055	4,441	1,440
General Admin Distribution			1,766	665	2,895	866	255	441	243	79
Grand Total		\$696,334	\$33,987	\$12,800	\$55,718	\$16,668	\$4,911	\$8,496	\$4,684	\$1,519

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B. Incoming Costs - (Default Spread Expense%)

Dept:9 101-265 Building & Grounds

Department	First Incoming	Second Incoming	County Complex	Annex	Jail	Health Building	Garage	Storage	Animal Shelter	Social Services
1 County Complex	\$4,873	\$12	\$1,799	\$214	\$753	\$1,020	\$47	\$32	\$46	\$238
1 Health Building	1,667	4	615	73	258	349	16	11	16	82
Subtotal - Building Depreciation	6,540	16	2,414	287	1,011	1,369	63	43	62	320
2 Administration	3,455	362	1,405	167	588	797	37	25	36	186
Subtotal - 101-102 Administration	3,455	362	1,405	167	588	797	37	25	36	186
3 Accounting Serv	1,734	136	688	82	288	390	18	12	18	91
3 Corporation Council	3,036	3	1,119	133	468	634	29	20	29	148
3 Labor Relations	205	18	82	10	34	46	2	1	2	11
3 Cost Allocation	2,903	344	1,196	142	501	678	31	21	31	159
3 HR Physicals	6	1	3	0	1	1	0	0	0	0
Subtotal - 101-210 Professional Service	7,884	501	3,087	367	1,293	1,751	81	55	80	409
4 Civil Counsel	411	29	162	19	68	92	4	3	4	21
Subtotal - 101-229 Prosecuting Attorne	411	29	162	19	68	92	4	3	4	21
5 Cash Accounting	2,223	323	937	112	392	532	25	17	24	124
5 Accounts Payable	852	115	356	42	149	202	9	6	9	47
Subtotal - 101-253 Treasurer	3,075	438	1,294	154	542	734	34	23	33	172
6 Network Support	6,228	128	2,340	279	980	1,327	61	42	60	310
Subtotal - 101-258 Computer Operatio	6,228	128	2,340	279	980	1,327	61	42	60	310
7 General Accounting	3,896	201	1,509	180	632	855	40	27	39	200
7 Accounts Payable	3,682	181	1,422	169	595	807	37	25	37	189
7 Payroll	1,447	73	560	67	234	317	15	10	14	74
7 Termination Payoff	(4,164)	15	(1,528)	(182)	(640)	(866)	(40)	(27)	(39)	(202)
Subtotal - 101-259 Accounting	4,862	470	1,963	234	822	1,113	51	35	51	260
8 County Complex	2,302	6	850	101	356	482	22	15	22	113
8 Health	4,995	10	1,843	219	772	1,045	48	33	48	244
Subtotal - 101-264 Utilities	7,297	16	2,693	320	1,127	1,527	71	48	70	357
9 County Complex	0	3,310	1,219	145	510	691	32	22	31	162

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B. Incoming Costs - (Default Spread Expense%)

Dept:9 101-265 Building & Grounds

Department	First Incoming	Second Incoming	County Complex	Annex	Jail	Health Building	Garage	Storage	Animal Shelter	Social Services
9 Health Building	\$0	\$18,534	\$6,825	\$812	\$2,857	\$3,870	\$179	\$122	\$176	\$905
9 Phone/Network	0	71	26	3	11	15	1	0	1	3
Subtotal - 101-265 Building & Grounds	0	21,916	8,069	960	3,378	4,576	212	144	208	1,070
10 General Liability	0	543	200	24	84	113	5	4	5	27
10 Vehicle Insurance	0	2,283	840	100	352	477	22	15	22	111
10 Public Officials Liability	0	1,345	495	59	207	281	13	9	13	66
10 County Complex Property	0	251	92	11	39	52	2	2	2	12
10 Health Building Property	0	769	283	34	119	161	7	5	7	38
Subtotal - 101-954 Insurance	0	5,191	1,911	227	800	1,084	50	34	49	253
Total Incoming	39,752	29,067	25,340	3,016	10,609	14,369	664	451	654	3,359
C. Total Allocated		\$765,153	\$281,736	\$33,530	\$117,950	\$159,759	\$7,386	\$5,019	\$7,273	\$37,346
			36.82%	4.38%	15.42%	20.88%	0.97%	0.66%	0.95%	4.88%

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B. Incoming Costs - (Default Spread Expense%)

Dept:9 101-265 Building & Grounds

Department	First Incoming	Second Incoming	Central Dispatch	Mental Health	Historic Old Courthouse	Other Buildings	Phone/Netwo rk	Shredding Services	Direct Services
1 County Complex	\$4,873	\$12	\$90	\$391	\$117	\$34	\$60	\$33	\$11
1 Health Building	1,667	4	31	134	40	12	20	11	4
Subtotal - Building Depreciation	6,540	16	121	525	157	46	80	44	14
2 Administration	3,455	362	70	305	91	27	47	26	8
Subtotal - 101-102 Administration	3,455	362	70	305	91	27	47	26	8
3 Accounting Serv	1,734	136	34	150	45	13	23	13	4
3 Corporation Council	3,036	3	56	243	73	21	37	20	7
3 Labor Relations	205	18	4	18	5	2	3	1	0
3 Cost Allocation	2,903	344	60	260	78	23	40	22	7
3 HR Physicals	6	1	0	1	0	0	0	0	0
Subtotal - 101-210 Professional Service	7,884	501	154	671	201	59	102	56	18
4 Civil Counsel	411	29	8	35	11	3	5	3	1
Subtotal - 101-229 Prosecuting Attorne	411	29	8	35	11	3	5	3	1
5 Cash Accounting	2,223	323	47	204	61	18	31	17	6
5 Accounts Payable	852	115	18	77	23	7	12	7	2
Subtotal - 101-253 Treasurer	3,075	438	65	281	84	25	43	24	8
6 Network Support	6,228	128	117	509	152	45	78	43	14
Subtotal - 101-258 Computer Operatio	6,228	128	117	509	152	45	78	43	14
7 General Accounting	3,896	201	75	328	98	29	50	28	9
7 Accounts Payable	3,682	181	71	309	92	27	47	26	8
7 Payroll	1,447	73	28	122	36	11	19	10	3
7 Termination Payoff	(4,164)	15	(76)	(332)	(99)	(29)	(51)	(28)	(9)
Subtotal - 101-259 Accounting	4,862	470	98	427	128	38	65	36	12
8 County Complex	2,302	6	42	185	55	16	28	16	5
8 Health	4,995	10	92	400	120	35	61	34	11
Subtotal - 101-264 Utilities	7,297	16	134	585	175	52	89	49	16
9 County Complex	0	3,310	61	265	79	23	40	22	7

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B. Incoming Costs - (Default Spread Expense%)

Dept:9 101-265 Building & Grounds

Department	First Incoming	Second Incoming	Central Dispatch	Mental Health	Historic Old Courthouse	Other Buildings	Phone/Network	Shredding Services	Direct Services
9 Health Building	\$0	\$18,534	\$341	\$1,483	\$444	\$131	\$226	\$125	\$40
9 Phone/Network	0	71	1	6	2	0	1	0	0
Subtotal - 101-265 Building & Grounds	0	21,916	403	1,754	525	155	267	147	48
10 General Liability	0	543	10	43	13	4	7	4	1
10 Vehicle Insurance	0	2,283	42	183	55	16	28	15	5
10 Public Officials Liability	0	1,345	25	108	32	9	16	9	3
10 County Complex Property	0	251	5	20	6	2	3	2	1
10 Health Building Property	0	769	14	62	18	5	9	5	2
Subtotal - 101-954 Insurance	0	5,191	95	415	124	37	63	35	11
Total Incoming	39,752	29,067	1,265	5,507	1,647	485	840	463	150
C. Total Allocated		\$765,153	\$14,065	\$61,224	\$18,316	\$5,396	\$9,336	\$5,147	\$1,669
			1.84%	8.00%	2.39%	0.71%	1.22%	0.67%	0.22%

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County Complex Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	1,104	1.93%	\$5,221	\$0	\$5,221	\$0	\$5,221
4 101-229 Prosecuting Attorney	4,435	7.74%	20,974	0	20,974	0	20,974
5 101-253 Treasurer	2,173	3.79%	10,277	0	10,277	0	10,277
6 101-258 Computer Operations	426	0.74%	2,015	0	2,015	0	2,015
7 101-259 Accounting	1,161	2.03%	5,491	0	5,491	0	5,491
9 101-265 Building & Grounds	700	1.22%	3,310	0	3,310	0	3,310
11 101-101 Board of Commissioners	2,317	4.04%	10,958	0	10,958	524	11,482
12 101-131 Circuit Court	13,240	23.10%	62,615	0	62,615	2,995	65,610
13 101-136 District Court	10,068	17.57%	47,614	0	47,614	2,278	49,892
17 101-151 Adult Probation	1,689	2.95%	7,988	0	7,988	382	8,370
19 101-215 Clerk	4,092	7.14%	19,352	0	19,352	926	20,278
20 101-225 Equalization	1,345	2.35%	6,361	0	6,361	304	6,665
23 101-275 Drain Commissioner	1,262	2.20%	5,968	0	5,968	285	6,254
26 101-351 Jail	5,284	9.22%	24,989	0	24,989	1,195	26,185
39 215-141 Friend of the Court	6,145	10.72%	29,061	0	29,061	1,390	30,451
54 261-XXX Community Corrections	750	1.31%	3,547	0	3,547	170	3,717
88 292-XXX 293-XXX Child Care Fund	510	0.89%	2,412	0	2,412	115	2,527
121 All Other	609	1.06%	2,880	0	2,880	138	3,018
Subtotal	57,310	100.00%	271,034	0	271,034	10,703	281,736
Direct Bills					0		0
Total					\$271,034		\$281,736

Basis Units: Assigned Square Footage by Department

Source: Buildings and Grounds Department

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Annex Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 101-236 Register of Deeds	2,532	43.30%	\$13,966	\$0	\$13,966	\$551	\$14,517
44 223-XXX Pers. Care-Aide	1,560	26.68%	8,605	0	8,605	340	8,944
90 295-XXX Soldiers Relief	1,179	20.16%	6,503	0	6,503	257	6,760
121 All Other	577	9.87%	3,183	0	3,183	126	3,308
Subtotal	5,848	100.00%	32,256	0	32,256	1,274	33,530
Direct Bills					0		0
Total					\$32,256		\$33,530

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
24 101-301 Sheriff Administration	7,000	17.54%	\$19,907	\$0	\$19,907	\$786	\$20,693
26 101-351 Jail	32,900	82.46%	93,563	0	93,563	3,695	97,257
Subtotal	39,900	100.00%	113,469	0	113,469	4,481	117,950
Direct Bills					0		0
Total					\$113,469		\$117,950

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%	\$18,534	\$0	\$18,534	\$0	\$18,534
29 101-731 MSU Extension	3,404	14.08%	21,636	0	21,636	972	22,608
42 221-XXX Health Department	17,668	73.07%	112,299	0	112,299	5,043	117,342
121 All Other	192	0.79%	1,220	0	1,220	55	1,275
Subtotal	24,180	100.00%	153,690	0	153,690	6,069	159,759
Direct Bills					0		0
Total					\$153,690		\$159,759

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
111 675-XXX Equip Acquisition	3,456	100.00%	\$7,106	\$0	\$7,106	\$281	\$7,386
Subtotal	3,456	100.00%	7,106	0	7,106	281	7,386
Direct Bills					0		0
Total					\$7,106		\$7,386

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

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Storage Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-229 Prosecuting Attorney	516	26.67%	\$1,288	\$0	\$1,288	\$0	\$1,288
11 101-101 Board of Commissioners	224	11.58%	559	0	559	30	589
12 101-131 Circuit Court	243	12.56%	606	0	606	33	639
13 101-136 District Court	952	49.20%	2,376	0	2,376	128	2,504
Subtotal	1,935	100.00%	4,829	0	4,829	191	5,019
Direct Bills					0		0
Total					\$4,829		\$5,019

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
45 224-XXX Animal Control	100	100.00%	\$6,997	\$0	\$6,997	\$276	\$7,273
Subtotal	100	100.00%	6,997	0	6,997	276	7,273
Direct Bills					0		0
Total					\$6,997		\$7,273

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%	\$35,927	\$0	\$35,927	\$1,419	\$37,346
Subtotal	100	100.00%	35,927	0	35,927	1,419	37,346
Direct Bills					0		0
Total					\$35,927		\$37,346

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
36 211-XXX 911 Fund	100	100.00%	\$13,531	\$0	\$13,531	\$534	\$14,065
Subtotal	100	100.00%	13,531	0	13,531	534	14,065
Direct Bills					0		0
Total					\$13,531		\$14,065

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
43 222-XXX Mental Health	34,852	96.81%	\$57,020	\$0	\$57,020	\$2,252	\$59,272
121 All Other	1,148	3.19%	1,878	0	1,878	74	1,952
Subtotal	36,000	100.00%	58,898	0	58,898	2,326	61,224
Direct Bills					0		0
Total					\$58,898		\$61,224

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%	\$17,620	\$0	\$17,620	\$696	\$18,316
Subtotal	6,690	100.00%	17,620	0	17,620	696	18,316
Direct Bills					0		0
Total					\$17,620		\$18,316

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%	\$5,191	\$0	\$5,191	\$205	\$5,396
Subtotal	3,200	100.00%	5,191	0	5,191	205	5,396
Direct Bills					0		0
Total					\$5,191		\$5,396

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

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Phone/Network Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	9	1.77%	\$159	\$0	\$159	\$0	\$159
4 101-229 Prosecuting Attorney	19	3.74%	336	0	336	0	336
5 101-253 Treasurer	5	0.98%	88	0	88	0	88
6 101-258 Computer Operations	1	0.20%	18	0	18	0	18
7 101-259 Accounting	5	0.98%	88	0	88	0	88
9 101-265 Building & Grounds	4	0.79%	71	0	71	0	71
11 101-101 Board of Commissioners	8	1.57%	141	0	141	6	148
12 101-131 Circuit Court	33	6.50%	583	0	583	25	609
13 101-136 District Court	29	5.71%	513	0	513	22	535
17 101-151 Adult Probation	13	2.56%	230	0	230	10	240
19 101-215 Clerk	8	1.57%	141	0	141	6	148
20 101-225 Equalization	4	0.79%	71	0	71	3	74
21 101-236 Register of Deeds	11	2.17%	194	0	194	8	203
23 101-275 Drain Commissioner	7	1.38%	124	0	124	5	129
24 101-301 Sheriff Administration	38	7.48%	672	0	672	29	701
26 101-351 Jail	36	7.09%	636	0	636	27	664
29 101-731 MSU Extension	17	3.35%	301	0	301	13	314
39 215-141 Friend of the Court	30	5.91%	530	0	530	23	553
42 221-XXX Health Department	77	15.16%	1,361	0	1,361	59	1,420
43 222-XXX Mental Health	113	22.24%	1,998	0	1,998	86	2,084
44 223-XXX Pers. Care-Aide	3	0.59%	53	0	53	2	55
45 224-XXX Animal Control	4	0.79%	71	0	71	3	74
53 260-XXX Emergency Manager	1	0.20%	18	0	18	1	18
54 261-XXX Community Corrections	3	0.59%	53	0	53	2	55
57 263-XXX Police Contracts	17	3.35%	301	0	301	13	314
58 264-301 Sheriff	1	0.20%	18	0	18	1	18
71 266-304 D.A.R.E. Grant	2	0.39%	35	0	35	2	37
84 274-XXX Community Development	2	0.39%	35	0	35	2	37
88 292-XXX 293-XXX Child Care Fund	2	0.39%	35	0	35	2	37
90 295-XXX Soldiers Relief	5	0.98%	88	0	88	4	92
105 532-XXX Foreclosure	1	0.20%	18	0	18	1	18
Subtotal	508	100.00%	8,981	0	8,981	355	9,336
Direct Bills					0		0
Total					\$8,981		\$9,336

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

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Shredding Services Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	2	11.76%	\$583	\$0	\$583	\$0	\$583
4 101-229 Prosecuting Attorney	2	11.76%	583	0	583	0	583
5 101-253 Treasurer	1	5.88%	291	0	291	0	291
7 101-259 Accounting	1	5.88%	291	0	291	0	291
11 101-101 Board of Commissioners	1	5.88%	291	0	291	18	309
12 101-131 Circuit Court	1	5.88%	291	0	291	18	309
13 101-136 District Court	2	11.76%	583	0	583	36	618
17 101-151 Adult Probation	1	5.88%	291	0	291	18	309
19 101-215 Clerk	1	5.88%	291	0	291	18	309
20 101-225 Equalization	1	5.88%	291	0	291	18	309
23 101-275 Drain Commissioner	1	5.88%	291	0	291	18	309
39 215-141 Friend of the Court	2	11.76%	583	0	583	36	618
88 292-XXX 293-XXX Child Care Fund	1	5.88%	291	0	291	18	309
Subtotal	17	100.00%	4,952	0	4,952	196	5,147
Direct Bills					0		0
Total					\$4,952		\$5,147

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

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Direct Services Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-229 Prosecuting Attorney	1,440	100.00%	\$1,606	\$0	\$1,606	\$0	\$1,606
##### 2nd Allocation Orphans	0	0.00%	0	0	0	63	63
Subtotal	1,440	100.00%	1,606	0	1,606	63	1,669
Direct Bills					0		0
Total					\$1,606		\$1,669

Basis Units: Dollar Amount of specific Services by Department

Source: Paid Invoices

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Allocation Summary

Dept:9 101-265 Building & Grounds

Department	County Complex	Annex	Jail	Health Building	Garage	Storage	Animal Shelter	Social Services	Central Dispatch	Mental Health
2 101-102 Administration	\$5,221	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 101-229 Prosecuting Attorney	20,974	0	0	0	0	1,288	0	0	0	0
5 101-253 Treasurer	10,277	0	0	0	0	0	0	0	0	0
6 101-258 Computer Operations	2,015	0	0	0	0	0	0	0	0	0
7 101-259 Accounting	5,491	0	0	0	0	0	0	0	0	0
9 101-265 Building & Grounds	3,310	0	0	18,534	0	0	0	0	0	0
11 101-101 Board of Commissioners	11,482	0	0	0	0	589	0	0	0	0
12 101-131 Circuit Court	65,610	0	0	0	0	639	0	0	0	0
13 101-136 District Court	49,892	0	0	0	0	2,504	0	0	0	0
17 101-151 Adult Probation	8,370	0	0	0	0	0	0	0	0	0
19 101-215 Clerk	20,278	0	0	0	0	0	0	0	0	0
20 101-225 Equalization	6,665	0	0	0	0	0	0	0	0	0
21 101-236 Register of Deeds	0	14,517	0	0	0	0	0	0	0	0
23 101-275 Drain Commissioner	6,254	0	0	0	0	0	0	0	0	0
24 101-301 Sheriff Administration	0	0	20,693	0	0	0	0	0	0	0
26 101-351 Jail	26,185	0	97,257	0	0	0	0	0	0	0
29 101-731 MSU Extension	0	0	0	22,608	0	0	0	0	0	0
36 211-XXX 911 Fund	0	0	0	0	0	0	0	0	14,065	0
39 215-141 Friend of the Court	30,451	0	0	0	0	0	0	0	0	0
42 221-XXX Health Department	0	0	0	117,342	0	0	0	0	0	0
43 222-XXX Mental Health	0	0	0	0	0	0	0	0	0	59,272
44 223-XXX Pers. Care-Aide	0	8,944	0	0	0	0	0	0	0	0
45 224-XXX Animal Control	0	0	0	0	0	0	7,273	0	0	0
53 260-XXX Emergency Manager	0	0	0	0	0	0	0	0	0	0
54 261-XXX Community Corrections	3,717	0	0	0	0	0	0	0	0	0
57 263-XXX Police Contracts	0	0	0	0	0	0	0	0	0	0
58 264-301 Sheriff	0	0	0	0	0	0	0	0	0	0
71 266-304 D.A.R.E. Grant	0	0	0	0	0	0	0	0	0	0
84 274-XXX Community Development	0	0	0	0	0	0	0	0	0	0
88 292-XXX 293-XXX Child Care Fund	2,527	0	0	0	0	0	0	0	0	0
90 295-XXX Soldiers Relief	0	6,760	0	0	0	0	0	0	0	0
105 532-XXX Foreclosure	0	0	0	0	0	0	0	0	0	0
111 675-XXX Equip Acquisition	0	0	0	0	7,386	0	0	0	0	0
120 FIA Space	0	0	0	0	0	0	0	37,346	0	0
121 All Other	3,018	3,308	0	1,275	0	0	0	0	0	1,952
##### 2nd Allocation Orphans	0	0	0	0	0	0	0	0	0	0
Total	\$281,736	\$33,530	\$117,950	\$159,759	\$7,386	\$5,019	\$7,273	\$37,346	\$14,065	\$61,224

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Allocation Summary

Dept:9 101-265 Building & Grounds

Department	Historic Old Courthouse	Other Buildings	Phone/Netwo rk	Shredding Services	Direct Services	Total
2 101-102 Administration	\$0	\$0	\$159	\$583	\$0	\$5,963
4 101-229 Prosecuting Attorney	0	0	336	583	1,606	24,786
5 101-253 Treasurer	0	0	88	291	0	10,656
6 101-258 Computer Operations	0	0	18	0	0	2,032
7 101-259 Accounting	0	0	88	291	0	5,870
9 101-265 Building & Grounds	0	0	71	0	0	21,916
11 101-101 Board of Commissioners	0	0	148	309	0	12,527
12 101-131 Circuit Court	0	0	609	309	0	67,167
13 101-136 District Court	0	0	535	618	0	53,548
17 101-151 Adult Probation	0	0	240	309	0	8,919
19 101-215 Clerk	0	0	148	309	0	20,734
20 101-225 Equalization	0	0	74	309	0	7,048
21 101-236 Register of Deeds	0	0	203	0	0	14,720
23 101-275 Drain Commissioner	0	0	129	309	0	6,692
24 101-301 Sheriff Administration	0	0	701	0	0	21,394
26 101-351 Jail	0	0	664	0	0	124,106
29 101-731 MSU Extension	0	0	314	0	0	22,921
36 211-XXX 911 Fund	0	0	0	0	0	14,065
39 215-141 Friend of the Court	0	0	553	618	0	31,623
42 221-XXX Health Department	0	0	1,420	0	0	118,762
43 222-XXX Mental Health	0	0	2,084	0	0	61,356
44 223-XXX Pers. Care-Aide	0	0	55	0	0	9,000
45 224-XXX Animal Control	0	0	74	0	0	7,347
53 260-XXX Emergency Manager	0	0	18	0	0	18
54 261-XXX Community Corrections	0	0	55	0	0	3,772
57 263-XXX Police Contracts	0	0	314	0	0	314
58 264-301 Sheriff	0	0	18	0	0	18
71 266-304 D.A.R.E. Grant	0	0	37	0	0	37
84 274-XXX Community Development	0	0	37	0	0	37
88 292-XXX 293-XXX Child Care Fund	0	0	37	309	0	2,873
90 295-XXX Soldiers Relief	0	0	92	0	0	6,852
105 532-XXX Foreclosure	0	0	18	0	0	18
111 675-XXX Equip Acquisition	0	0	0	0	0	7,386
120 FIA Space	0	0	0	0	0	37,346
121 All Other	18,316	5,396	0	0	0	33,265
##### 2nd Allocation Orphans	0	0	0	0	63	63
Total	\$18,316	\$5,396	\$9,336	\$5,147	\$1,669	\$765,153

**Insurance 101-954
Nature and Extent of Service**

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

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

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

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

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

Insurance 101-954

Nature and Extent of Service (Continued)

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

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

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

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A. Department Costs

Dept:10 101-954 Insurance

Description		Amount	General Admin	General Liability	Vehicle Insurance	Law Enforcement Coverage	Health /Mental Health	Public Officials Liability	County Complex Property	Annex Property
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
713.000 Insurance Premiums	P	409,683	40,478	24,306	50,308	169,167	17,293	56,371	17,940	1,534
713.000 UST Premium	P	1,789	1,789	0	0	0	0	0	0	0
713.000 Adjustment	D	(168,662)	0	0	0	0	0	0	0	0
940.000 Cost Allocation	D	7,597	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		250,407	42,267	24,306	50,308	169,167	17,293	56,371	17,940	1,534
Department Cost Total		250,407	42,267	24,306	50,308	169,167	17,293	56,371	17,940	1,534
Adjustments to Cost										
713.000 Adjustment	D	168,662	0	0	0	0	0	0	0	0
940.000 Cost Allocation	D	(7,597)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		161,065	0	0	0	0	0	0	0	0
Total Costs After Adjustments		411,472	42,267	24,306	50,308	169,167	17,293	56,371	17,940	1,534
General Admin Distribution			(42,267)	2,783	5,759	19,367	1,980	6,453	2,054	176
Grand Total		\$411,472		\$27,089	\$56,067	\$188,534	\$19,273	\$62,825	\$19,994	\$1,710

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A. Department Costs

Dept:10 101-954 Insurance

Description		Amount	Jail Property	Health Building Property	Storage Building	Historic Courthouse Property	Miscellaneous Buildings
Personnel Costs							
Salaries	S	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
713.000 Insurance Premiums	P	409,683	9,901	5,569	487	2,253	14,075
713.000 UST Premium	P	1,789	0	0	0	0	0
713.000 Adjustment	D	(168,662)	0	0	0	0	0
940.000 Cost Allocation	D	7,597	0	0	0	0	0
Subtotal - Services & Supplies		250,407	9,901	5,569	487	2,253	14,075
Department Cost Total		250,407	9,901	5,569	487	2,253	14,075
Adjustments to Cost							
713.000 Adjustment	D	168,662	0	0	0	0	0
940.000 Cost Allocation	D	(7,597)	0	0	0	0	0
Subtotal - Adjustments		161,065	0	0	0	0	0
Total Costs After Adjustments		411,472	9,901	5,569	487	2,253	14,075
General Admin Distribution			1,133	638	56	258	1,611
Grand Total		\$411,472	\$11,035	\$6,207	\$543	\$2,511	\$15,686

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B. Incoming Costs - (Default Spread Expense%)

Dept:10 101-954 Insurance

Department	First Incoming	Second Incoming	General Liability	Vehicle Insurance	Law Enforcement Coverage	Health /Mental Health	Public Officials Liability	County Complex Property	Annex Property	Jail Property
3 Accounting Serv	\$968	\$76	\$69	\$142	\$478	\$49	\$159	\$51	\$4	\$28
3 Corporation Council	1,678	2	111	229	770	79	257	82	7	45
3 Cost Allocation	2,323	276	171	354	1,190	122	397	126	11	70
Subtotal - 101-210 Professional Services	4,969	353	350	725	2,438	249	813	259	22	143
4 Civil Counsel	228	16	16	33	112	11	37	12	1	7
Subtotal - 101-229 Prosecuting Attorney	228	16	16	33	112	11	37	12	1	7
5 Cash Accounting	4,057	589	306	633	2,129	218	709	226	19	125
5 Accounts Payable	14	2	1	2	7	1	2	1	0	0
Subtotal - 101-253 Treasurer	4,071	591	307	635	2,136	218	712	227	19	125
7 General Accounting	2,175	112	151	312	1,048	107	349	111	10	61
7 Accounts Payable	61	3	4	9	29	3	10	3	0	2
Subtotal - 101-259 Accounting	2,235	115	155	320	1,077	110	359	114	10	63
10 General Liability	0	300	20	41	138	14	46	15	1	8
Subtotal - 101-954 Insurance	0	300	20	41	138	14	46	15	1	8
Total Incoming	11,503	1,376	848	1,755	5,901	603	1,966	626	54	345
C. Total Allocated		\$424,350	\$27,936	\$57,822	\$194,435	\$19,876	\$64,791	\$20,620	\$1,763	\$11,380
			6.58%	13.63%	45.82%	4.68%	15.27%	4.86%	0.42%	2.68%

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B. Incoming Costs - (Default Spread Expense%)

Dept:10 101-954 Insurance

Department	First Incoming	Second Incoming	Health Building Property	Storage Building	Historic Courthouse Property	Miscellaneous Buildings
3 Accounting Serv	\$968	\$76	\$16	\$1	\$6	\$40
3 Corporation Council	1,678	2	25	2	10	64
3 Cost Allocation	2,323	276	39	3	16	99
Subtotal - 101-210 Professional Services	4,969	353	80	7	32	203
4 Civil Counsel	228	16	4	0	1	9
Subtotal - 101-229 Prosecuting Attorneys	228	16	4	0	1	9
5 Cash Accounting	4,057	589	70	6	28	177
5 Accounts Payable	14	2	0	0	0	1
Subtotal - 101-253 Treasurer	4,071	591	70	6	28	178
7 General Accounting	2,175	112	34	3	14	87
7 Accounts Payable	61	3	1	0	0	2
Subtotal - 101-259 Accounting	2,235	115	35	3	14	90
10 General Liability	0	300	5	0	2	11
Subtotal - 101-954 Insurance	0	300	5	0	2	11
Total Incoming	11,503	1,376	194	17	79	491
C. Total Allocated		\$424,350	\$6,401	\$560	\$2,590	\$16,177
			1.51%	0.13%	0.61%	3.81%

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General Liability Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	260,341	0.67%	\$187	\$0	\$187	\$0	\$187
3 101-210 Professional Services	415,833	1.07%	298	0	298	0	298
4 101-229 Prosecuting Attorney	1,309,187	3.37%	939	0	939	0	939
5 101-253 Treasurer	420,334	1.08%	301	0	301	0	301
6 101-258 Computer Operations	292,515	0.75%	210	0	210	0	210
7 101-259 Accounting	452,751	1.17%	325	0	325	0	325
8 101-264 Utilities	404,468	1.04%	290	0	290	0	290
9 101-265 Building & Grounds	757,893	1.95%	543	0	543	0	543
10 101-954 Insurance	419,068	1.08%	300	0	300	0	300
11 101-101 Board of Commissioners	324,444	0.84%	233	0	233	1	233
12 101-131 Circuit Court	1,578,278	4.06%	1,131	0	1,131	4	1,136
13 101-136 District Court	1,629,709	4.20%	1,168	0	1,168	4	1,173
14 101-145 Jury Board	4,773	0.01%	3	0	3	0	3
15 101-147 Indigent Counsel	403,224	1.04%	289	0	289	1	290
17 101-151 Adult Probation	26,205	0.07%	19	0	19	0	19
18 101-191 Elections	222,888	0.57%	160	0	160	1	160
19 101-215 Clerk	685,345	1.76%	491	0	491	2	493
20 101-225 Equalization	256,629	0.66%	184	0	184	1	185
21 101-236 Register of Deeds	302,648	0.78%	217	0	217	1	218
23 101-275 Drain Commissioner	213,381	0.55%	153	0	153	1	154
24 101-301 Sheriff Administration	3,258,752	8.39%	2,336	0	2,336	9	2,345
25 101-315 Crime Justice Training	8,708	0.02%	6	0	6	0	6
26 101-351 Jail	3,373,072	8.68%	2,418	0	2,418	9	2,427
27 101-445 Drain-at-large	372,873	0.96%	267	0	267	1	268
28 101-648 Medical Examiner	98,156	0.25%	70	0	70	0	71
29 101-731 MSU Extension	229,271	0.59%	164	0	164	1	165
30 101-801 Planning	112	0.00%	0	0	0	0	0
31 101-803 County Memberships	14,269	0.04%	10	0	10	0	10
32 101-851 LDC Development	10,000	0.03%	7	0	7	0	7
34 207-697 208-691 Parks & Rec	167,291	0.43%	120	0	120	0	120
35 209-XXX Polly Ann Trail	3,623	0.01%	3	0	3	0	3
36 211-XXX 911 Fund	1,778,619	4.58%	1,275	0	1,275	5	1,280
38 213-230 PA Special Rev	1,788	0.00%	1	0	1	0	1
39 215-141 Friend of the Court	1,431,033	3.68%	1,026	0	1,026	4	1,030
41 216-134 Marriage Counseling	3,845	0.01%	3	0	3	0	3
44 223-XXX Pers. Care-Aide	1,231,898	3.17%	883	0	883	3	886
45 224-XXX Animal Control	328,133	0.84%	235	0	235	1	236
46 227-XXX Environmental Recycling	13,873	0.04%	10	0	10	0	10
47 231-XXX M.H. Court	142,597	0.37%	102	0	102	0	103
48 242-XXX Remonumentation Grant	67,565	0.17%	48	0	48	0	49
49 255-XXX Concealed Pistol	58,422	0.15%	42	0	42	0	42
50 256-XXX Reg of Deeds Automation	47,441	0.12%	34	0	34	0	34

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General Liability Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 257-XXX Budget Stabilization	303	0.00%	\$0	\$0	\$0	\$0	\$0
52 259-XXX Rental Property	10,431	0.03%	7	0	7	0	8
53 260-XXX Emergency Manager	117,152	0.30%	84	0	84	0	84
54 261-XXX Community Corrections	315,917	0.81%	226	0	226	1	227
55 262-309 Region Anti-Drug Coord	45,704	0.12%	33	0	33	0	33
56 262-316 Region Anti-Drug Oper	28,394	0.07%	20	0	20	0	20
57 263-XXX Police Contracts	1,747,079	4.50%	1,252	0	1,252	5	1,257
58 264-301 Sheriff	1,224	0.00%	1	0	1	0	1
59 264-309 Regional Ant-Drug Coord	14	0.00%	0	0	0	0	0
60 264-318 Liquor License Dist	21	0.00%	0	0	0	0	0
61 264-331 Marine Safety	11,074	0.03%	8	0	8	0	8
62 264-332 SERT	2,138	0.01%	2	0	2	0	2
63 264-333 K-9 Unit	93	0.00%	0	0	0	0	0
64 264-337 Mounted Division	986	0.00%	1	0	1	0	1
65 264-335 Dive Team	87	0.00%	0	0	0	0	0
66 264-351 Jail/Feeding Prisoners	7,332	0.02%	5	0	5	0	5
67 264-352 Training	15,237	0.04%	11	0	11	0	11
70 266-302 Safe & Sober-Step Grant	4,264	0.01%	3	0	3	0	3
72 266-305 Road Patrol Grant	33,568	0.09%	24	0	24	0	24
75 266-351 Jail/Feeding	4,017	0.01%	3	0	3	0	3
77 267-228 Victims Rights	21	0.00%	0	0	0	0	0
78 267-229 Prosecutor	369	0.00%	0	0	0	0	0
79 267-264 Building Operations	81	0.00%	0	0	0	0	0
80 267-301 Sheriff Administration	41,350	0.11%	30	0	30	0	30
81 267-334 Sheriff Forfeit	28	0.00%	0	0	0	0	0
83 269-XXX Law Library	16,517	0.04%	12	0	12	0	12
84 274-XXX Community Development	46,762	0.12%	34	0	34	0	34
85 276-XXX Senior Millage	14,555	0.04%	10	0	10	0	10
86 286-XXX Local Reserve Fund	316	0.00%	0	0	0	0	0
88 292-XXX 293-XXX Child Care Fund	1,130,284	2.91%	810	0	810	3	813
90 295-XXX Soldiers Relief	320,397	0.82%	230	0	230	1	231
91 296-XXX Soil & Sed	124,488	0.32%	89	0	89	0	90
92 298-747 Community Collaborative	20,220	0.05%	14	0	14	0	15
93 298-753 Suicide Prev Program	4,796	0.01%	3	0	3	0	3
94 299-XXX Comm Collaborat	48,773	0.13%	35	0	35	0	35
98 466-XXX Jail Construction Fund	61,260	0.16%	44	0	44	0	44
99 469-XXX Cap Projects Fund	28,566	0.07%	20	0	20	0	21
100 470-XXX Old Courthouse Restoration	7,338	0.02%	5	0	5	0	5
101 482-XXX 9-1-1 Construction	301,208	0.78%	216	0	216	1	217
103 489-XXX Indian Creek Construction	(11,235)	-0.03%	(8)	0	(8)	(0)	(8)
104 531-XXX Delinquent Tax Fund	76,029	0.20%	55	0	55	0	55
105 532-XXX Foreclosure	298,515	0.77%	214	0	214	1	215

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General Liability Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
106 601-XXX Revolving Drain Fund	3,847	0.01%	\$3	\$0	\$3	\$0	\$3
107 617-XXX Treasurer Office Admin	78	0.00%	0	0	0	0	0
108 638-XXX Drain Equipment	90,440	0.23%	65	0	65	0	65
109 649-XXX CMH Equipment	98,359	0.25%	71	0	71	0	71
111 675-XXX Equip Acquisition	1,084,823	2.79%	778	0	778	3	781
112 676-XXX Unemployment Insurance	7,347	0.02%	5	0	5	0	5
113 677-XXX Worker's Comp Fund	33,285	0.09%	24	0	24	0	24
114 678-XXX Health Insurance	4,703,797	12.11%	3,372	0	3,372	12	3,384
117 731-XXX Retirement System	3,898,202	10.04%	2,794	0	2,794	10	2,805
118 736-XXX Health Care Services	421,089	1.08%	302	0	302	1	303
119 801-XXX Special Assessment	605,831	1.56%	434	0	434	2	436
Subtotal	38,844,026	100.00%	27,846	0	27,846	91	27,936
Direct Bills					0		0
Total					\$27,846		\$27,936

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

Source: Financials

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Vehicle Insurance Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-229 Prosecuting Attorney	1	0.99%	\$571	\$0	\$571	\$0	\$571
9 101-265 Building & Grounds	4	3.96%	2,283	0	2,283	0	2,283
16 101-148 Probate Court	5	4.95%	2,853	0	2,853	10	2,863
23 101-275 Drain Commissioner	1	0.99%	571	0	571	2	573
24 101-301 Sheriff Administration	38	37.62%	21,684	0	21,684	74	21,759
29 101-731 MSU Extension	1	0.99%	571	0	571	2	573
34 207-697 208-691 Parks & Rec	1	0.99%	571	0	571	2	573
39 215-141 Friend of the Court	3	2.97%	1,712	0	1,712	6	1,718
43 222-XXX Mental Health	26	25.74%	14,837	0	14,837	51	14,887
45 224-XXX Animal Control	4	3.96%	2,283	0	2,283	8	2,290
90 295-XXX Soldiers Relief	1	0.99%	571	0	571	2	573
110 671-XXX M.D.H.H.S.	7	6.93%	3,994	0	3,994	14	4,008
118 736-XXX Health Care Services	9	8.91%	5,136	0	5,136	18	5,153
Subtotal	101	100.00%	57,635	0	57,635	187	57,822
Direct Bills					0		0
Total					\$57,635		\$57,822

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

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Law Enforcement Coverage Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 101-301 Sheriff Administration	1,802,301	39.90%	\$77,337	\$0	\$77,337	\$252	\$77,589
26 101-351 Jail	1,642,638	36.37%	70,486	0	70,486	229	70,716
57 263-XXX Police Contracts	1,039,795	23.02%	44,618	0	44,618	145	44,763
61 264-331 Marine Safety	7,172	0.16%	308	0	308	1	309
70 266-302 Safe & Sober-Step Grant	2,369	0.05%	102	0	102	0	102
72 266-305 Road Patrol Grant	22,215	0.49%	953	0	953	3	956
Subtotal	4,516,490	100.00%	193,804	0	193,804	630	194,435
Direct Bills					0		0
Total					\$193,804		\$194,435

Basis Units: Dollar values of wages by programs covered

Source: Financials

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Health /Mental Health Liability Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
42 221-XXX Health Department	9,731	49.45%	\$9,797	\$0	\$9,797	\$32	\$9,829
43 222-XXX Mental Health	9,947	50.55%	10,015	0	10,015	33	10,047
Subtotal	19,678	100.00%	19,812	0	19,812	64	19,876
Direct Bills					0		0
Total					\$19,812		\$19,876

Basis Units: Dollar value of premium
Source: Policy detail

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Public Officials Liability Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	2.70	1.10%	\$712	\$0	\$712	\$0	\$712
4 101-229 Prosecuting Attorney	13.70	5.59%	3,613	0	3,613	0	3,613
5 101-253 Treasurer	4.90	2.00%	1,292	0	1,292	0	1,292
7 101-259 Accounting	5.00	2.04%	1,319	0	1,319	0	1,319
9 101-265 Building & Grounds	5.10	2.08%	1,345	0	1,345	0	1,345
11 101-101 Board of Commissioners	7.00	2.86%	1,846	0	1,846	7	1,853
12 101-131 Circuit Court	15.50	6.33%	4,087	0	4,087	15	4,103
13 101-136 District Court	19.90	8.13%	5,248	0	5,248	20	5,267
19 101-215 Clerk	8.00	3.27%	2,110	0	2,110	8	2,117
20 101-225 Equalization	1.00	0.41%	264	0	264	1	265
21 101-236 Register of Deeds	4.00	1.63%	1,055	0	1,055	4	1,059
23 101-275 Drain Commissioner	2.70	1.10%	712	0	712	3	715
24 101-301 Sheriff Administration	31.75	12.96%	8,372	0	8,372	31	8,403
26 101-351 Jail	29.80	12.17%	7,858	0	7,858	29	7,888
29 101-731 MSU Extension	2.10	0.86%	554	0	554	2	556
34 207-697 208-691 Parks & Rec	2.70	1.10%	712	0	712	3	715
36 211-XXX 911 Fund	18.30	7.47%	4,826	0	4,826	18	4,844
39 215-141 Friend of the Court	17.80	7.27%	4,694	0	4,694	18	4,711
44 223-XXX Pers. Care-Aide	17.30	7.06%	4,562	0	4,562	17	4,579
45 224-XXX Animal Control	4.00	1.63%	1,055	0	1,055	4	1,059
48 242-XXX Remonumentation Grant	1.00	0.41%	264	0	264	1	265
53 260-XXX Emergency Manager	0.90	0.37%	237	0	237	1	238
54 261-XXX Community Corrections	1.60	0.65%	422	0	422	2	423
57 263-XXX Police Contracts	19.25	7.86%	5,077	0	5,077	19	5,096
88 292-XXX 293-XXX Child Care Fund	4.90	2.00%	1,292	0	1,292	5	1,297
90 295-XXX Soldiers Relief	4.00	1.63%	1,055	0	1,055	4	1,059
Subtotal	244.90	100.00%	64,581	0	64,581	210	64,791
Direct Bills					0		0
Total					\$64,581		\$64,791

Basis Units: Number of FTE's by Department (Exclude: Health & Mental Health)
Source: County Payroll Records

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County Complex Property Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	1,104	1.93%	\$396	\$0	\$396	\$0	\$396
4 101-229 Prosecuting Attorney	4,435	7.74%	1,590	0	1,590	0	1,590
5 101-253 Treasurer	2,173	3.79%	779	0	779	0	779
6 101-258 Computer Operations	426	0.74%	153	0	153	0	153
7 101-259 Accounting	1,161	2.03%	416	0	416	0	416
9 101-265 Building & Grounds	700	1.22%	251	0	251	0	251
11 101-101 Board of Commissioners	2,317	4.04%	831	0	831	3	834
12 101-131 Circuit Court	13,240	23.10%	4,748	0	4,748	19	4,767
13 101-136 District Court	10,068	17.57%	3,611	0	3,611	14	3,625
17 101-151 Adult Probation	1,689	2.95%	606	0	606	2	608
19 101-215 Clerk	4,092	7.14%	1,467	0	1,467	6	1,473
20 101-225 Equalization	1,345	2.35%	482	0	482	2	484
23 101-275 Drain Commissioner	1,262	2.20%	453	0	453	2	454
26 101-351 Jail	5,284	9.22%	1,895	0	1,895	7	1,902
39 215-141 Friend of the Court	6,145	10.72%	2,204	0	2,204	9	2,212
54 261-XXX Community Corrections	750	1.31%	269	0	269	1	270
88 292-XXX 293-XXX Child Care Fund	510	0.89%	183	0	183	1	184
121 All Other	609	1.06%	218	0	218	1	219
Subtotal	57,310	100.00%	20,553	0	20,553	67	20,620
Direct Bills					0		0
Total					\$20,553		\$20,620

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

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Annex Property Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 101-236 Register of Deeds	2,532	43.30%	\$761	\$0	\$761	\$2	\$763
44 223-XXX Pers. Care-Aide	1,560	26.68%	469	0	469	2	470
90 295-XXX Soldiers Relief	1,179	20.16%	354	0	354	1	355
121 All Other	577	9.87%	173	0	173	1	174
Subtotal	5,848	100.00%	1,757	0	1,757	6	1,763
Direct Bills					0		0
Total					\$1,757		\$1,763

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

Lapeer County, Michigan
2 CFR, Part 200

CY 2018
12/11/2019

Jail Property Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 101-301 Sheriff Administration	7,000	17.54%	\$1,990	\$0	\$1,990	\$6	\$1,996
26 101-351 Jail	32,900	82.46%	9,353	0	9,353	30	9,383
Subtotal	39,900	100.00%	11,343	0	11,343	37	11,380
Direct Bills					0		0
Total					\$11,343		\$11,380

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

Lapeer County, Michigan
2 CFR, Part 200

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12/11/2019

Health Building Property Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 101-265 Building & Grounds	2,916	12.06%	\$769	\$0	\$769	\$0	\$769
29 101-731 MSU Extension	3,404	14.08%	898	0	898	3	901
42 221-XXX Health Department	17,668	73.07%	4,662	0	4,662	17	4,679
121 All Other	192	0.79%	51	0	51	0	51
Subtotal	24,180	100.00%	6,380	0	6,380	21	6,401
Direct Bills					0		0
Total					\$6,380		\$6,401

Basis Units: Assigned Square Footage by Department

Source: Buildings & Grounds Department

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Storage Building Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-229 Prosecuting Attorney	516	26.67%	\$149	\$0	\$149	\$0	\$149
11 101-101 Board of Commissioners	224	11.58%	65	0	65	0	65
12 101-131 Circuit Court	243	12.56%	70	0	70	0	70
13 101-136 District Court	952	49.20%	274	0	274	1	276
Subtotal	1,935	100.00%	558	0	558	2	560
Direct Bills					0		0
Total					\$558		\$560

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

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2 CFR, Part 200

CY 2018
12/11/2019

Historic Courthouse Property Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 All Other	6,990	100.00%	\$2,581	\$0	\$2,581	\$8	\$2,590
Subtotal	6,990	100.00%	2,581	0	2,581	8	2,590
Direct Bills					0		0
Total					\$2,581		\$2,590

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

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CY 2018
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Miscellaneous Buildings Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 All Other	100	100.00%	\$16,125	\$0	\$16,125	\$52	\$16,177
Subtotal	100	100.00%	16,125	0	16,125	52	16,177
Direct Bills					0		0
Total					\$16,125		\$16,177

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

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Allocation Summary

Dept:10 101-954 Insurance

Department	General Liability	Vehicle Insurance	Law Enforcement Coverage	Health /Mental Health	Public Officials Liability	County Complex Property	Annex Property	Jail Property	Health Building Property	Storage Building
2 101-102 Administration	\$187	\$0	\$0	\$0	\$712	\$396	\$0	\$0	\$0	\$0
3 101-210 Professional Services	298	0	0	0	0	0	0	0	0	0
4 101-229 Prosecuting Attorney	939	571	0	0	3,613	1,590	0	0	0	149
5 101-253 Treasurer	301	0	0	0	1,292	779	0	0	0	0
6 101-258 Computer Operations	210	0	0	0	0	153	0	0	0	0
7 101-259 Accounting	325	0	0	0	1,319	416	0	0	0	0
8 101-264 Utilities	290	0	0	0	0	0	0	0	0	0
9 101-265 Building & Grounds	543	2,283	0	0	1,345	251	0	0	769	0
10 101-954 Insurance	300	0	0	0	0	0	0	0	0	0
11 101-101 Board of Commissioners	233	0	0	0	1,853	834	0	0	0	65
12 101-131 Circuit Court	1,136	0	0	0	4,103	4,767	0	0	0	70
13 101-136 District Court	1,173	0	0	0	5,267	3,625	0	0	0	276
14 101-145 Jury Board	3	0	0	0	0	0	0	0	0	0
15 101-147 Indigent Counsel	290	0	0	0	0	0	0	0	0	0
16 101-148 Probate Court	0	2,863	0	0	0	0	0	0	0	0
17 101-151 Adult Probation	19	0	0	0	0	608	0	0	0	0
18 101-191 Elections	160	0	0	0	0	0	0	0	0	0
19 101-215 Clerk	493	0	0	0	2,117	1,473	0	0	0	0
20 101-225 Equalization	185	0	0	0	265	484	0	0	0	0
21 101-236 Register of Deeds	218	0	0	0	1,059	0	763	0	0	0
23 101-275 Drain Commissioner	154	573	0	0	715	454	0	0	0	0
24 101-301 Sheriff Administration	2,345	21,759	77,589	0	8,403	0	0	1,996	0	0
25 101-315 Crime Justice Training	6	0	0	0	0	0	0	0	0	0
26 101-351 Jail	2,427	0	70,716	0	7,888	1,902	0	9,383	0	0
27 101-445 Drain-at-large	268	0	0	0	0	0	0	0	0	0
28 101-648 Medical Examiner	71	0	0	0	0	0	0	0	0	0
29 101-731 MSU Extension	165	573	0	0	556	0	0	0	901	0
30 101-801 Planning	0	0	0	0	0	0	0	0	0	0
31 101-803 County Memberships	10	0	0	0	0	0	0	0	0	0
32 101-851 LDC Development	7	0	0	0	0	0	0	0	0	0
34 207-697 208-691 Parks & Rec	120	573	0	0	715	0	0	0	0	0
35 209-XXX Polly Ann Trail	3	0	0	0	0	0	0	0	0	0
36 211-XXX 911 Fund	1,280	0	0	0	4,844	0	0	0	0	0
38 213-230 PA Special Rev	1	0	0	0	0	0	0	0	0	0
39 215-141 Friend of the Court	1,030	1,718	0	0	4,711	2,212	0	0	0	0
41 216-134 Marriage Counseling	3	0	0	0	0	0	0	0	0	0
42 221-XXX Health Department	0	0	0	9,829	0	0	0	0	4,679	0
43 222-XXX Mental Health	0	14,887	0	10,047	0	0	0	0	0	0
44 223-XXX Pers. Care-Aide	886	0	0	0	4,579	0	470	0	0	0
45 224-XXX Animal Control	236	2,290	0	0	1,059	0	0	0	0	0
46 227-XXX Environmental Recycling	10	0	0	0	0	0	0	0	0	0

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Allocation Summary

Dept:10 101-954 Insurance

Department	General Liability	Vehicle Insurance	Law Enforcement Coverage	Health /Mental Health	Public Officials Liability	County Complex Property	Annex Property	Jail Property	Health Building Property	Storage Building
47 231-XXX M.H. Court	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48 242-XXX Remonumentation Grant	49	0	0	0	265	0	0	0	0	0
49 255-XXX Concealed Pistol	42	0	0	0	0	0	0	0	0	0
50 256-XXX Reg of Deeds Automation	34	0	0	0	0	0	0	0	0	0
51 257-XXX Budget Stabilization	0	0	0	0	0	0	0	0	0	0
52 259-XXX Rental Property	8	0	0	0	0	0	0	0	0	0
53 260-XXX Emergency Manager	84	0	0	0	238	0	0	0	0	0
54 261-XXX Community Corrections	227	0	0	0	423	270	0	0	0	0
55 262-309 Region Anti-Drug Coord	33	0	0	0	0	0	0	0	0	0
56 262-316 Region Anti-Drug Oper	20	0	0	0	0	0	0	0	0	0
57 263-XXX Police Contracts	1,257	0	44,763	0	5,096	0	0	0	0	0
58 264-301 Sheriff	1	0	0	0	0	0	0	0	0	0
59 264-309 Regional Ant-Drug Coord	0	0	0	0	0	0	0	0	0	0
60 264-318 Liquor License Dist	0	0	0	0	0	0	0	0	0	0
61 264-331 Marine Safety	8	0	309	0	0	0	0	0	0	0
62 264-332 SERT	2	0	0	0	0	0	0	0	0	0
63 264-333 K-9 Unit	0	0	0	0	0	0	0	0	0	0
64 264-337 Mounted Division	1	0	0	0	0	0	0	0	0	0
65 264-335 Dive Team	0	0	0	0	0	0	0	0	0	0
66 264-351 Jail/Feeding Prisoners	5	0	0	0	0	0	0	0	0	0
67 264-352 Training	11	0	0	0	0	0	0	0	0	0
70 266-302 Safe & Sober-Step Grant	3	0	102	0	0	0	0	0	0	0
72 266-305 Road Patrol Grant	24	0	956	0	0	0	0	0	0	0
75 266-351 Jail/Feeding	3	0	0	0	0	0	0	0	0	0
77 267-228 Victims Rights	0	0	0	0	0	0	0	0	0	0
78 267-229 Prosecutor	0	0	0	0	0	0	0	0	0	0
79 267-264 Building Operations	0	0	0	0	0	0	0	0	0	0
80 267-301 Sheriff Administration	30	0	0	0	0	0	0	0	0	0
81 267-334 Sheriff Forfeit	0	0	0	0	0	0	0	0	0	0
83 269-XXX Law Library	12	0	0	0	0	0	0	0	0	0
84 274-XXX Community Development	34	0	0	0	0	0	0	0	0	0
85 276-XXX Senior Millage	10	0	0	0	0	0	0	0	0	0
86 286-XXX Local Reserve Fund	0	0	0	0	0	0	0	0	0	0
88 292-XXX 293-XXX Child Care Fund	813	0	0	0	1,297	184	0	0	0	0
90 295-XXX Soldiers Relief	231	573	0	0	1,059	0	355	0	0	0
91 296-XXX Soil & Sed	90	0	0	0	0	0	0	0	0	0
92 298-747 Community Collaborative	15	0	0	0	0	0	0	0	0	0
93 298-753 Suicide Prev Program	3	0	0	0	0	0	0	0	0	0
94 299-XXX Comm Collaborat	35	0	0	0	0	0	0	0	0	0
98 466-XXX Jail Construction Fund	44	0	0	0	0	0	0	0	0	0
99 469-XXX Cap Projects Fund	21	0	0	0	0	0	0	0	0	0

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CY 2018
12/11/2019

Allocation Summary

Dept:10 101-954 Insurance

Department	General Liability	Vehicle Insurance	Law Enforcement Coverage	Health /Mental Health	Public Officials Liability	County Complex Property	Annex Property	Jail Property	Health Building Property	Storage Building
100 470-XXX Old Courthouse Restoration	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 482-XXX 9-1-1 Construction	217	0	0	0	0	0	0	0	0	0
103 489-XXX Indian Creek Construction	(8)	0	0	0	0	0	0	0	0	0
104 531-XXX Delinquent Tax Fund	55	0	0	0	0	0	0	0	0	0
105 532-XXX Foreclosure	215	0	0	0	0	0	0	0	0	0
106 601-XXX Revolving Drain Fund	3	0	0	0	0	0	0	0	0	0
107 617-XXX Treasurer Office Admin	0	0	0	0	0	0	0	0	0	0
108 638-XXX Drain Equipment	65	0	0	0	0	0	0	0	0	0
109 649-XXX CMH Equipment	71	0	0	0	0	0	0	0	0	0
110 671-XXX M.D.H.H.S.	0	4,008	0	0	0	0	0	0	0	0
111 675-XXX Equip Acquisition	781	0	0	0	0	0	0	0	0	0
112 676-XXX Unemployment Insurance	5	0	0	0	0	0	0	0	0	0
113 677-XXX Worker's Comp Fund	24	0	0	0	0	0	0	0	0	0
114 678-XXX Health Insurance	3,384	0	0	0	0	0	0	0	0	0
117 731-XXX Retirement System	2,805	0	0	0	0	0	0	0	0	0
118 736-XXX Health Care Services	303	5,153	0	0	0	0	0	0	0	0
119 801-XXX Special Assessment	436	0	0	0	0	0	0	0	0	0
121 All Other	0	0	0	0	0	219	174	0	51	0
Total	\$27,936	\$57,822	\$194,435	\$19,876	\$64,791	\$20,620	\$1,763	\$11,380	\$6,401	\$560

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2 CFR, Part 200

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Allocation Summary

Dept:10 101-954 Insurance

Department	Historic Courthouse Property	Miscellaneous Buildings	Total
2 101-102 Administration	\$0	\$0	\$1,295
3 101-210 Professional Services	0	0	298
4 101-229 Prosecuting Attorney	0	0	6,861
5 101-253 Treasurer	0	0	2,373
6 101-258 Computer Operations	0	0	362
7 101-259 Accounting	0	0	2,059
8 101-264 Utilities	0	0	290
9 101-265 Building & Grounds	0	0	5,191
10 101-954 Insurance	0	0	300
11 101-101 Board of Commissioners	0	0	2,985
12 101-131 Circuit Court	0	0	10,076
13 101-136 District Court	0	0	10,340
14 101-145 Jury Board	0	0	3
15 101-147 Indigent Counsel	0	0	290
16 101-148 Probate Court	0	0	2,863
17 101-151 Adult Probation	0	0	627
18 101-191 Elections	0	0	160
19 101-215 Clerk	0	0	4,084
20 101-225 Equalization	0	0	934
21 101-236 Register of Deeds	0	0	2,040
23 101-275 Drain Commissioner	0	0	1,895
24 101-301 Sheriff Administration	0	0	112,092
25 101-315 Crime Justice Training	0	0	6
26 101-351 Jail	0	0	92,316
27 101-445 Drain-at-large	0	0	268
28 101-648 Medical Examiner	0	0	71
29 101-731 MSU Extension	0	0	2,195
30 101-801 Planning	0	0	0
31 101-803 County Memberships	0	0	10
32 101-851 LDC Development	0	0	7
34 207-697 208-691 Parks & Rec	0	0	1,408
35 209-XXX Polly Ann Trail	0	0	3
36 211-XXX 911 Fund	0	0	6,124
38 213-230 PA Special Rev	0	0	1
39 215-141 Friend of the Court	0	0	9,671
41 216-134 Marriage Counseling	0	0	3
42 221-XXX Health Department	0	0	14,508
43 222-XXX Mental Health	0	0	24,935
44 223-XXX Pers. Care-Aide	0	0	5,936
45 224-XXX Animal Control	0	0	3,585
46 227-XXX Environmental Recycling	0	0	10

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Allocation Summary

Dept:10 101-954 Insurance

Department	Historic Courthouse Property	Miscellaneous Buildings	Total
47 231-XXX M.H. Court	\$0	\$0	\$103
48 242-XXX Remonumentation Grant	0	0	313
49 255-XXX Concealed Pistol	0	0	42
50 256-XXX Reg of Deeds Automation	0	0	34
51 257-XXX Budget Stabilization	0	0	0
52 259-XXX Rental Property	0	0	8
53 260-XXX Emergency Manager	0	0	323
54 261-XXX Community Corrections	0	0	921
55 262-309 Region Anti-Drug Coord	0	0	33
56 262-316 Region Anti-Drug Oper	0	0	20
57 263-XXX Police Contracts	0	0	51,116
58 264-301 Sheriff	0	0	1
59 264-309 Regional Ant-Drug Coord	0	0	0
60 264-318 Liquor License Dist	0	0	0
61 264-331 Marine Safety	0	0	317
62 264-332 SERT	0	0	2
63 264-333 K-9 Unit	0	0	0
64 264-337 Mounted Division	0	0	1
65 264-335 Dive Team	0	0	0
66 264-351 Jail/Feeding Prisoners	0	0	5
67 264-352 Training	0	0	11
70 266-302 Safe & Sober-Step Grant	0	0	105
72 266-305 Road Patrol Grant	0	0	981
75 266-351 Jail/Feeding	0	0	3
77 267-228 Victims Rights	0	0	0
78 267-229 Prosecutor	0	0	0
79 267-264 Building Operations	0	0	0
80 267-301 Sheriff Administration	0	0	30
81 267-334 Sheriff Forfeit	0	0	0
83 269-XXX Law Library	0	0	12
84 274-XXX Community Development	0	0	34
85 276-XXX Senior Millage	0	0	10
86 286-XXX Local Reserve Fund	0	0	0
88 292-XXX 293-XXX Child Care Fund	0	0	2,294
90 295-XXX Soldiers Relief	0	0	2,217
91 296-XXX Soil & Sed	0	0	90
92 298-747 Community Collaborative	0	0	15
93 298-753 Suicide Prev Program	0	0	3
94 299-XXX Comm Collaborat	0	0	35
98 466-XXX Jail Construction Fund	0	0	44
99 469-XXX Cap Projects Fund	0	0	21

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Allocation Summary

Dept:10 101-954 Insurance

Department	Historic Courthouse Property	Miscellaneous Buildings	Total
100 470-XXX Old Courthouse Restoration	\$0	\$0	\$5
101 482-XXX 9-1-1 Construction	0	0	217
103 489-XXX Indian Creek Construction	0	0	(8)
104 531-XXX Delinquent Tax Fund	0	0	55
105 532-XXX Foreclosure	0	0	215
106 601-XXX Revolving Drain Fund	0	0	3
107 617-XXX Treasurer Office Admin	0	0	0
108 638-XXX Drain Equipment	0	0	65
109 649-XXX CMH Equipment	0	0	71
110 671-XXX M.D.H.H.S.	0	0	4,008
111 675-XXX Equip Acquisition	0	0	781
112 676-XXX Unemployment Insurance	0	0	5
113 677-XXX Worker's Comp Fund	0	0	24
114 678-XXX Health Insurance	0	0	3,384
117 731-XXX Retirement System	0	0	2,805
118 736-XXX Health Care Services	0	0	5,456
119 801-XXX Special Assessment	0	0	436
121 All Other	2,590	16,177	19,211
Total	\$2,590	\$16,177	\$424,350

Section 6 Internal Services Reconciliation

Lapeer County, Michigan
Internal Service Fund Reconciliation
Based on Fiscal Year 2018

	Health Insurance	Unemployment Insurance	Worker's Comp	Centralized Purchasing	CMH Equipment Acquisition & Replacement	Equipment Acquisition & Replacement	Retirement	Public Employee Health Care	Total
Operating Revenue									
Charges for Services	\$ 4,605,525	\$ 8,622	\$ 396,070	\$ -	\$ 113,511	\$ 801,860	\$ 2,798,021	\$ 118,770	\$ 8,842,379
Operating Expenses									
Administrative and General	34,118	107	741		527	533,142	13,977	5,319	587,931
Retirement and health care savings contributions							3,884,225	415,770	4,299,995
Insurance and claims	4,669,679	7,240	32,544						4,709,463
Depreciation					97,832	551,681			649,513
Total Operating Expenses	4,703,797	7,347	33,285	-	98,359	1,084,823	3,898,202	421,089	10,246,902
Operating Income (Loss)	(98,272)	1,275	362,785	-	15,152	(282,963)	(1,100,181)	(302,319)	(1,404,523)
Non-Operating Revenue:									
Gain on Sale of Assets					628	22,630	-		23,258
Net Income (Loss) before transfers	(98,272)	1,275	362,785	-	15,780	(260,333)	(1,100,181)	(302,319)	(1,381,265)
Transfers									
Transfers In	274,000					166,105	1,150,000	300,000	1,890,105
Transfers Out			(274,000)	(6,009)		(350,495)	(300,000)		(930,504)
Total Transfers	274,000	-	(274,000)	(6,009)	-	(184,390)	850,000	300,000	959,601
Change in Net Position	175,728	1,275	88,785	(6,009)	15,780	(444,723)	(250,181)	(2,319)	(421,664)
Net Position at beginning of year	770,019	29,891	552	6,009	713,516	4,206,589	791,400	23,060	6,541,036
Net position at end of year	\$ 945,747	\$ 31,166	\$ 89,337	\$ -	\$ 729,296	\$ 3,761,866	\$ 541,219	\$ 20,741	\$ 6,119,372
2 CFR, Part 200 Adjustments									
Prior Year Adjustments	(1,701,464)	2,710	71,217	-	(610,699)	(6,808,301)	(2,531,558)	(1,200,853)	(12,778,948)
Current Year Adjustments	(274,000)	-	274,000	6,009	-	184,390	(850,000)	(300,000)	(959,601)
Total Adjustments	(1,975,464)	2,710	345,217	6,009	(610,699)	(6,623,911)	(3,381,558)	(1,500,853)	(13,738,549)
2 CFR Part 200 Adjusted R/E	(1,029,717)	33,876	434,554	6,009	118,597	(2,862,045)	(2,840,339)	(1,480,112)	(7,619,177)
Sixty Day Operating Expense	783,966	1,225	5,548	-	16,393	180,804	649,700	70,182	1,707,817
Excess reserves	(1,813,683)	32,652	429,007	6,009	102,204	(3,042,849)	(3,490,039)	(1,550,294)	(9,326,994)
Excess Months of WCR	(4.63)	53.33	154.67		12.47	(33.66)	(10.74)	(44.18)	

LAPEER COUNTY, MICHIGAN

COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS DECEMBER 31, 2018

	Health Insurance	Unemployment Insurance	Workers' Compensation	Centralized Purchasing
Assets:				
Current Assets -				
Cash and cash equivalents	\$ 929,103	\$ 38,168	\$ 140,743	\$ -
Deposits with agent	2,163	-	16,000	-
Due from other funds	-	218	9,596	-
Prepaid items	22,779	-	-	-
Total Current Assets	<u>954,045</u>	<u>38,386</u>	<u>166,339</u>	<u>-</u>
Property, Plant, and Equipment, Net	-	-	-	-
Total Assets	<u>954,045</u>	<u>38,386</u>	<u>166,339</u>	<u>-</u>
Liabilities:				
Current Liabilities -				
Accounts payable	8,298	7,240	-	-
Accrued claims	-	-	77,002	-
Total Current Liabilities	<u>8,298</u>	<u>7,240</u>	<u>77,002</u>	<u>-</u>
Net Position:				
Investment in capital assets	-	-	-	-
Unrestricted	<u>945,747</u>	<u>31,146</u>	<u>89,337</u>	<u>-</u>
Total Net Position	<u>\$ 945,747</u>	<u>\$ 31,146</u>	<u>\$ 89,337</u>	<u>\$ -</u>

CMH Equipment Acquisition & Replacement	Equipment Acquisition & Replacement	Retirement	Public Employee Health Care	Total
\$ 259,216	\$ 1,014,322	\$ 1,431,907	\$ 20,741	\$ 3,834,200
-	-	-	-	18,163
-	-	59,312	-	69,126
-	-	-	-	22,779
<u>259,216</u>	<u>1,014,322</u>	<u>1,491,219</u>	<u>20,741</u>	<u>3,944,268</u>
470,080	2,786,856	-	-	3,256,936
<u>729,296</u>	<u>3,801,178</u>	<u>1,491,219</u>	<u>20,741</u>	<u>7,201,204</u>
-	39,312	950,000	-	1,004,850
-	-	-	-	77,002
<u>-</u>	<u>39,312</u>	<u>950,000</u>	<u>-</u>	<u>1,081,852</u>
470,080	2,786,856	-	-	3,256,936
<u>259,216</u>	<u>975,010</u>	<u>541,219</u>	<u>20,741</u>	<u>2,862,416</u>
<u>\$ 729,296</u>	<u>\$ 3,761,866</u>	<u>\$ 541,219</u>	<u>\$ 20,741</u>	<u>\$ 6,119,352</u>

LAPEER COUNTY, MICHIGAN

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION INTERNAL SERVICE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2018

	Health Insurance	Unemployment Insurance	Workers' Compensation	Centralized Purchasing
Operating Revenues:				
Charges for services	\$ 4,605,525	\$ 8,622	\$ 396,070	\$ -
Operating Expenses:				
Administrative and general	34,118	107	741	-
Retirement and health care savings contributions	-	-	-	-
Insurance and claims	4,669,679	7,240	32,544	-
Depreciation	-	-	-	-
Total Operating Expenses	<u>4,703,797</u>	<u>7,347</u>	<u>33,285</u>	<u>-</u>
Operating Income (Loss)	(98,272)	1,275	362,785	-
Non-Operating Revenue:				
Gain on sale of assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Income (Loss) before Transfers	<u>(98,272)</u>	<u>1,275</u>	<u>362,785</u>	<u>-</u>
Transfers:				
Transfers In	274,000	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	(274,000)	(6,009)
Total Transfers	<u>274,000</u>	<u>-</u>	<u>(274,000)</u>	<u>(6,009)</u>
Change in Net Position	175,728	1,275	88,785	(6,009)
Net Position at beginning of year	<u>770,019</u>	<u>29,871</u>	<u>552</u>	<u>6,009</u>
Net Position at end of year	<u>\$ 945,747</u>	<u>\$ 31,146</u>	<u>\$ 89,337</u>	<u>\$ -</u>

CMH Equipment Acquisition & Replacement	Equipment Acquisition & Replacement	Retirement	Public Employee Health Care	Total
<u>\$ 113,511</u>	<u>\$ 801,860</u>	<u>\$ 2,798,021</u>	<u>\$ 118,770</u>	<u>\$ 8,842,379</u>
527	533,142	13,977	5,319	587,931
-	-	3,884,225	415,770	4,299,995
-	-	-	-	4,709,463
<u>97,832</u>	<u>551,681</u>	<u>-</u>	<u>-</u>	<u>649,513</u>
<u>98,359</u>	<u>1,084,823</u>	<u>3,898,202</u>	<u>421,089</u>	<u>10,246,902</u>
15,152	(282,963)	(1,100,181)	(302,319)	(1,404,523)
<u>628</u>	<u>22,630</u>	<u>-</u>	<u>-</u>	<u>23,258</u>
<u>15,780</u>	<u>(260,333)</u>	<u>(1,100,181)</u>	<u>(302,319)</u>	<u>(1,381,265)</u>
-	166,105	1,150,000	300,000	1,890,105
<u>-</u>	<u>(350,495)</u>	<u>(300,000)</u>	<u>-</u>	<u>(930,504)</u>
<u>-</u>	<u>(184,390)</u>	<u>850,000</u>	<u>300,000</u>	<u>959,601</u>
15,780	(444,723)	(250,181)	(2,319)	(421,664)
<u>713,516</u>	<u>4,206,589</u>	<u>791,400</u>	<u>23,060</u>	<u>6,541,016</u>
<u>\$ 729,296</u>	<u>\$ 3,761,866</u>	<u>\$ 541,219</u>	<u>\$ 20,741</u>	<u>\$ 6,119,352</u>

LAPEER COUNTY, MICHIGAN

COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2018

	Health Insurance	Unemployment Insurance	Workers' Compensation	Centralized Purchasing
Cash Flows From Operating Activities:				
Cash receipts for interfund services	\$ 4,605,525	\$ 8,404	\$ 386,474	\$ -
Cash payments to suppliers	(4,713,481)	(6,985)	(143,599)	-
Net Cash Provided by (Used in) Operating Activities	<u>(107,956)</u>	<u>1,419</u>	<u>242,875</u>	<u>-</u>
Cash Flows From Noncapital Financing Activities:				
Transfers in	274,000	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>(274,000)</u>	<u>(6,009)</u>
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>274,000</u>	<u>-</u>	<u>(274,000)</u>	<u>(6,009)</u>
Cash Flows From Capital and Related Financing Activities:				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Acquisition of capital assets	-	-	-	-
Proceeds from sale of assets	-	-	-	-
Net Cash Used in Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Increase (decrease) in cash and cash equivalents	166,044	1,419	(31,125)	(6,009)
Cash and cash equivalents at beginning of year	<u>763,059</u>	<u>36,749</u>	<u>171,868</u>	<u>6,009</u>
Cash and cash equivalents at end of year	<u><u>\$ 929,103</u></u>	<u><u>\$ 38,168</u></u>	<u><u>\$ 140,743</u></u>	<u><u>\$ -</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:				
Operating Income (Loss)	\$(98,272)	\$ 1,275	\$ 362,785	\$ -
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities -				
Depreciation	-	-	-	-
Change in assets and liabilities:				
Due to/from other funds	-	(218)	(9,596)	-
Prepaid items/Deposits with agent	(17,982)	-	-	-
Accounts payable	8,298	362	(4,296)	-
Accrued claims	<u>-</u>	<u>-</u>	<u>(106,018)</u>	<u>-</u>
Net Cash Provided by (Used in) Operating Activities	<u><u>\$(107,956)</u></u>	<u><u>\$ 1,419</u></u>	<u><u>\$ 242,875</u></u>	<u><u>\$ -</u></u>

CMH Equipment Acquisition & Replacement	Equipment Acquisition & Replacement	Retirement	Public Employee Health Care	Total
\$ 113,511	\$ 801,860	\$ 2,794,550	\$ 118,770	\$ 8,829,094
(527)	(511,547)	(3,137,791)	(430,869)	(8,944,799)
<u>112,984</u>	<u>290,313</u>	<u>(343,241)</u>	<u>(312,099)</u>	<u>(115,705)</u>
-	-	1,150,000	300,000	1,724,000
-	-	(300,000)	-	(580,009)
-	-	850,000	300,000	1,143,991
-	166,105	-	-	166,105
-	(350,495)	-	-	(350,495)
(54,793)	(714,970)	-	-	(769,763)
628	29,097	-	-	29,725
<u>(54,165)</u>	<u>(870,263)</u>	<u>-</u>	<u>-</u>	<u>(924,428)</u>
58,819	(579,950)	506,759	(12,099)	103,858
<u>200,397</u>	<u>1,594,272</u>	<u>925,148</u>	<u>32,840</u>	<u>3,730,342</u>
<u>\$ 259,216</u>	<u>\$ 1,014,322</u>	<u>\$ 1,431,907</u>	<u>\$ 20,741</u>	<u>\$ 3,834,200</u>
\$ 15,152	\$(282,963)	\$(1,100,181)	\$(302,319)	\$(1,404,523)
97,832	551,681	-	-	649,513
-	-	(3,471)	-	(13,285)
-	7,433	-	-	(10,549)
-	14,162	760,411	(9,780)	769,157
-	-	-	-	(106,018)
<u>\$ 112,984</u>	<u>\$ 290,313</u>	<u>\$(343,241)</u>	<u>\$(312,099)</u>	<u>\$(115,705)</u>