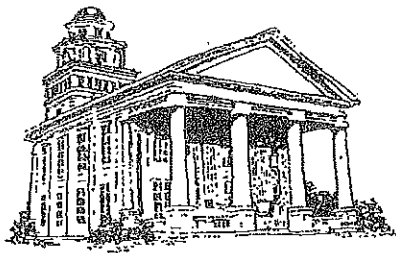


**LAPEER COUNTY,
MICHIGAN
COUNTY-WIDE
COST ALLOCATION PLAN
FISCAL 2008**

Based on Actual Costs
For The Year Ended
December 31, 2008

MAXIMUS[®]
HELPING GOVERNMENT SERVE THE PEOPLE[®]

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MICHIGAN'S OLDEST COURTHOUSE

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LAPEER COUNTY, MICHIGAN

COUNTY-WIDE COST ALLOCATION PLAN

Certification by the Responsible County Official

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

1.) All costs included in this proposal for the year ended December 31, 2008 to establish cost allocations or billings for the fiscal year beginning January 1, 2010, are allowable in accordance with the requirements of 2 CFR Part 225 (OMB Circular A-87), "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

2.) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated, as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

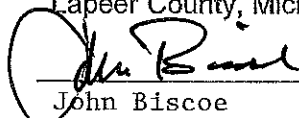
Signature:

Name of Official:

Title:

Date:

Lapeer County, Michigan



John Biscoe

Lapeer County Controller / Administrator

October 7, 2009

INTRODUCTION

The cost allocation plan for indirect services provided by central service departments were based on actual expenditures for the fiscal year ended 2008. The plan was prepared by MAXIMUS, Inc.

METHODOLOGY

The plan was prepared in accordance with the policies and procedures contained in OMB Circular A-87. A consistent approach has been followed in the treatment of direct or indirect costs; in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditure information was obtained from the financial statements for the fiscal year identified in the Cost Allocation Plan. Statistics used to allocate costs were taken from data by performing one hundred percent counts or, in some cases, conducting a representative sample period count.

A double step-down allocation procedure was used to distribute costs among central services and to other departments that receive benefits. The double step-down procedure initially requires a sequential ordering of departments. Department indirect cost allocations are then made in the order selected to all benefiting departments, including cross allocation to other central service departments. To insure that the cross-benefit of services among central service departments is fully recognized, a second step-down allocation for each central service department is made. Costs allocated for each central service department consist of the following:

First Allocation - the actual operating expenditures for the department, exclusive of unallowable items (i.e., capital expenditures, interest expense and general government costs as determined by OMB Circular A-87), plus all allocated costs for other central service departments which have been identified up to this point.

Second Allocation - costs from other central services made subsequent to that department's first allocation.

With respect to the double step-down methodology, two important points should be noted:

- (1) the initial sequencing of departments was made in consideration of the ordering which maximizes the benefits of services, and

- (2) after the second allocation of each central service department, that department was "closed" and could not receive any additional allocation from other central services.

To ease comprehension and avoid unnecessary bulk in the plan, the first and second allocations are shown on the same schedule within the plan.

FORMAT

A table of contents is included at the beginning of the plan. The allocation of costs has been accomplished in the same order as shown in the table of contents. The table of contents also permits the ready identification of the following summary data and sections of the plan:

Summary Data - five summary schedules are provided at the beginning of the plan.

- (1) **Allocated Costs by Department (Schedule A)** - provides the costs allocated from each central service department to each operating department. The central service departments are listed on the left side of the page and the operating departments detailed in the plan are listed across the top with a total at the bottom of the page.
- (2) **Fixed Costs Proposed (Schedule B)** - this schedule computes the difference between the actual (final) costs compiled within this plan to the indirect cost amount used (fixed) during the fiscal period under review. The difference between the final costs and fixed cost is called the roll-forward adjustment. Depending on many factors a positive or negative number would be added to the final costs to compute a proposed cost, plus or minus adjustments, for the next fiscal period.
- (3) **Summary of Allocated Costs (Schedule C)** - summarizes the costs allocated from each central service department. The central service departments are listed along the left side of the page separated by spaces between the grantee departments.
- (4) **Detail of Allocated Costs (Schedule D)** - details the costs allocated from each central service department. The central service departments are listed across the top and the departments that received allocations are listed on the left side of the page.

- (5) **Summary of Allocation Basis (Schedule E)** - provides the basis used to allocate the costs for each function of every central service department.

Sections - sections for each central service department are presented in the following format:

- (1) **Nature and Extent of Services** - a narrative description of the central service and each function that was identified. Also described are the allocation basis used for each function and any other relevant information on expenditures.
- (2) **Costs to be Allocated** - presents the total costs to be allocated based on actual expenditures from the financial statements. Allocated additions represent costs allocated to a central service from other central service departments.
- (3) **Costs to be Allocated by Function** - costs for each department are split into different functions to the extent deemed necessary to insure the application of allocation basis which most closely correlate with the benefits derived to receiving departments. Total costs allocated are the same as reflected on the previous schedule. Functions of the department are listed across the top of the page and a detailed schedule is provided on each function.
- (4) **Detail Allocation** - detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are reallocated to all other departmental functions based on functional costs.
- (5) **Departmental Cost Allocation Summary** - the last schedule in each department provides a summary of the costs allocated by function. The departments that received allocations are listed on the left side of the page and the central service functions are listed across the top.

Based On The Year Ended December 31, 2008

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Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Allocated Costs By Department

Detail

Central Service Departments	Bd of Comm	Circuit Court	District Court	Jury Board	Indigent Counsel	Probate Court	Adult Probation
Building Use Charge	4,106	11,514	17,959	0	0	12,912	2,726
Administrative	4,896	10,420	15,665	0	0	2,797	0
Professional Services	389	3,885	8,988	99	3,025	587	164
Prosecuting Attorney	1,345	2,862	4,303	0	0	768	0
Treasurer	41	2,870	183	18	1,187	1,245	29
Computer Operations	2,348	7,447	10,177	0	0	7,234	505
Accounting	2,043	18,597	9,573	383	12,728	3,271	633
Utilities	7,938	22,146	34,492	0	0	24,961	5,269
Building & Grounds	12,929	36,981	58,000	0	0	40,657	8,583
Insurance	7,330	34,637	47,742	0	0	19,958	554
Total Allocated	43,365	151,359	207,082	500	16,940	114,390	18,463
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	43,365	151,359	207,082	500	16,940	114,390	18,463
Adjustments	15,162	(331)	13,843	0	0	1,156	0
Proposed Costs	58,527	151,028	220,925	500	16,940	115,546	18,463

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Allocated Costs By Department

Detail

Central Service Departments	Elections	County Clerk	Equalization	Reg of Deeds	Drain Comm	Boundary Comm	Sheriff Admin
Building Use Charge	0	7,252	2,383	1,675	2,236	0	20,724
Administrative	0	5,595	700	3,497	4,196	0	23,218
Professional Services	582	3,567	744	2,370	2,340	4	16,178
Prosecuting Attorney	0	1,537	193	961	1,153	0	6,379
Treasurer	229	43,791	3	4,680	42	1	652
Computer Operations	170	3,147	671	6,373	2,277	0	15,348
Accounting	2,295	3,811	800	2,290	2,455	19	13,391
Utilities	0	14,019	4,608	5,530	4,324	0	21,761
Building & Grounds	0	22,834	7,506	16,177	7,042	0	20,948
Insurance	164	15,534	2,330	9,274	12,713	0	126,867
Total Allocated	3,440	121,087	19,938	52,827	38,778	24	265,466
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	3,440	121,087	19,938	52,827	38,778	24	265,466
Adjustments	(242)	7,276	753	4,711	4,251	0	(7,564)
Proposed Costs	3,198	128,363	20,691	57,538	43,029	24	257,902

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Allocated Costs By Department

Detail

Central Service Departments	Crim Just Trng	Marine Safety	Jail	Medical Examiner	Veterans Burial	Veterans Affairs	MSU Extension
Building Use Charge	0	0	106,766	0	0	2,030	5,471
Administrative	0	0	20,840	0	0	700	2,098
Professional Services	6	112	15,319	358	115	855	2,108
Prosecuting Attorney	0	0	5,725	0	0	193	577
Treasurer	1	12	374	201	25	27	88
Computer Operations	0	0	12,894	0	0	1,218	3,067
Accounting	23	371	11,074	1,166	487	1,225	2,818
Utilities	0	0	120,379	0	0	2,798	7,379
Building & Grounds	0	0	127,938	0	0	7,758	22,276
Insurance	0	66	89,551	195	0	1,772	5,488
Total Allocated	30	561	510,860	1,920	627	18,576	51,370
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	30	561	510,860	1,920	627	18,576	51,370
Adjustments	0	(272)	505	80	0	1,286	3,668
Proposed Costs	30	289	511,365	2,000	627	19,862	55,038

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Allocated Costs By Department

Detail

Central Service Departments	Conservation Act	Planning	Co. Memberships	LDC Development	Road Comm	Parks & Rec	Polly Ann Trail
Building Use Charge	0	0	0	0	0	3,471	0
Administrative	0	0	0	0	0	8,112	0
Professional Services	9	275	15	2	228	2,785	124
Prosecuting Attorney	0	0	0	0	0	2,229	0
Treasurer	2	41	3	0	442	1,005	9
Computer Operations	0	0	0	0	0	926	0
Accounting	37	975	63	8	466	9,289	353
Utilities	0	0	0	0	0	2,241	0
Building & Grounds	0	0	0	0	0	4,190	0
Insurance	0	50	0	0	1,173	13,648	68
Total Allocated	48	1,341	81	10	2,309	47,896	554
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	48	1,341	81	10	2,309	47,896	554
Adjustments	0	(74)	0	0	0	(7,413)	(114)
Proposed Costs	48	1,267	81	10	2,309	40,483	440

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Allocated Costs By Department

Detail

Central Service Departments	911 Fund	Friend of Court	FOC DP	Marriage Counsel	Health Dept	Mental Health	Pers. Care-Aide
Building Use Charge	0	10,890	0	0	33,627	0	0
Administrative	13,078	13,288	0	0	32,589	47,967	10,490
Professional Services	8,205	8,164	0	24	18,411	46,597	6,518
Prosecuting Attorney	3,593	3,650	0	0	8,953	13,171	2,882
Treasurer	769	4,525	0	1,866	3,035	3,202	737
Computer Operations	9,727	0	9,057	0	30,186	30,188	2,348
Accounting	8,267	7,736	0	67	28,535	72,415	8,819
Utilities	0	21,053	0	0	32,777	0	0
Building & Grounds	13,312	34,291	0	0	101,597	110,232	0
Insurance	55,459	43,019	0	0	113,869	73,629	18,638
Total Allocated	112,410	146,616	9,057	1,957	403,579	397,401	50,432
Roll Forward	0	62,897	5,616	0	0	0	0
Cost With Roll Forward	112,410	209,513	14,673	1,957	403,579	397,401	50,432
Adjustments	3,077	8,861	0	0	(30,865)	(11,244)	(14,519)
Proposed Costs	115,487	218,374	14,673	1,957	372,714	386,157	35,913

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Allocated Costs By Department

Detail

Central Service Departments	Animal Control	Enviro/Recycling	County Surveyor	Pub Impv MCF	ROD Automation	Rental Property	Emerg Management
Building Use Charge	4,942	0	0	0	0	0	0
Administrative	3,497	0	700	0	0	0	700
Professional Services	2,512	52	230	28	95	444	511
Prosecuting Attorney	961	0	193	0	0	0	193
Treasurer	1,323	8	10	0	924	400	105
Computer Operations	1,554	0	0	0	0	0	671
Accounting	2,847	180	621	58	360	1,854	1,835
Utilities	0	0	0	0	0	0	0
Building & Grounds	4,619	0	0	0	0	0	0
Insurance	10,226	0	491	0	0	0	2,244
Total Allocated	32,481	240	2,245	86	1,379	2,698	6,259
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	32,481	240	2,245	86	1,379	2,698	6,259
Adjustments	3,849	0	(665)	0	0	0	180
Proposed Costs	36,330	240	1,580	86	1,379	2,698	6,439

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Allocated Costs By Department

Detail

Central Service Departments	Community Grants	T.N.U.	Police Services	Law Enforc Prog	Law Enforc Grant	Law Enforc Other	Law Library
Building Use Charge	1,329	0	0	0	0	0	0
Administrative	2,518	0	11,050	490	1,399	0	0
Professional Services	1,453	289	10,337	343	2,021	235	93
Prosecuting Attorney	691	0	3,035	135	384	0	0
Treasurer	3,740	199	384	79	121	470	17
Computer Operations	1,342	0	0	0	0	0	0
Accounting	4,179	1,062	9,647	1,048	3,128	968	356
Utilities	2,569	0	0	0	0	0	0
Building & Grounds	4,185	0	0	0	0	0	0
Insurance	6,237	0	43,395	371	5,694	0	0
Total Allocated	28,243	1,550	77,848	2,466	12,747	1,673	466
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	28,243	1,550	77,848	2,466	12,747	1,673	466
Adjustments	(2,918)	0	1,019	(1,130)	(3)	0	0
Proposed Costs	25,325	1,550	78,867	1,336	12,744	1,673	466

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Allocated Costs By Department

Detail

Central Service Departments	Comm Development	Senior Millage	Senior Activity	Hort Sup/Serv MI	Family Focus	F.I.A.	MCF Operations
Building Use Charge	1,063	0	2,686	0	0	0	0
Administrative	2,587	0	0	700	280	420	0
Professional Services	1,831	59	0	323	176	355	191
Prosecuting Attorney	711	0	0	193	77	115	0
Treasurer	482	535	0	25	33	200	923
Computer Operations	1,006	0	1,342	335	335	0	0
Accounting	2,961	213	0	767	419	1,169	453
Utilities	2,056	0	3,703	0	0	0	0
Building & Grounds	3,348	0	10,265	0	0	0	0
Insurance	5,799	0	4,644	331	187	139	0
Total Allocated	21,844	807	22,640	2,674	1,507	2,398	1,567
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	21,844	807	22,640	2,674	1,507	2,398	1,567
Adjustments	1,547	0	0	(1,795)	(1,012)	(755)	0
Proposed Costs	23,391	807	22,640	879	495	1,643	1,567

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Allocated Costs By Department

Detail

Central Service Departments	Child Care	Veterans Trust	Comm Collaborat	Debt Serv Funds	Cap Proj Funds	Delinquent Tax	Foreclosure
Building Use Charge	0	0	0	0	0	0	0
Administrative	2,378	0	3,847	0	0	0	0
Professional Services	1,650	89	2,477	205	238	67	194
Prosecuting Attorney	653	0	1,057	0	0	0	0
Treasurer	1,586	17	156	669	177	47,958	19,084
Computer Operations	671	0	0	0	0	0	0
Accounting	6,012	354	6,744	513	918	136	644
Utilities	0	0	0	0	0	0	0
Building & Grounds	0	0	0	0	0	0	0
Insurance	7,542	0	10,868	0	0	0	0
Total Allocated	20,492	460	25,149	1,387	1,333	48,161	19,922
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	20,492	460	25,149	1,387	1,333	48,161	19,922
Adjustments	3,138	0	(3,308)	0	0	0	0
Proposed Costs	23,630	460	21,841	1,387	1,333	48,161	19,922

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Allocated Costs By Department

Detail

Central Service Departments	Revolving Drain	Treas Ofc Admin	Delq Tax Revolv	Drain Equipment	CMH Equipment	Equip Aquisition	Unempl Insurance
Building Use Charge	0	0	0	0	0	6,107	0
Administrative	0	0	0	0	0	0	0
Professional Services	36	12	20	214	51	2,922	45
Prosecuting Attorney	0	0	0	0	0	0	0
Treasurer	5	0	4	40	0	656	0
Computer Operations	0	0	0	0	0	0	0
Accounting	122	39	82	836	104	12,115	94
Utilities	0	0	0	0	0	3,388	0
Building & Grounds	0	0	0	0	0	7,885	0
Insurance	0	96	0	0	0	3,438	0
Total Allocated	163	147	106	1,090	155	36,511	139
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	163	147	106	1,090	155	36,511	139
Adjustments	0	(137)	0	0	0	0	0
Proposed Costs	163	10	106	1,090	155	36,511	139

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Allocated Costs By Department

Detail

Central Service Departments	Workers Comp Ins	Health Insurance	Retirement Sys	Health Care Save	Special Assess	FIA Space Costs	All Others
Building Use Charge	0	0	0	0	0	0	24,810
Administrative	0	0	0	0	0	0	0
Professional Services	115	4,277	78	25	235	0	139,767
Prosecuting Attorney	0	0	0	0	0	0	0
Treasurer	16	178	2	0	463	0	1
Computer Operations	0	0	0	0	0	0	0
Accounting	389	9,278	188	56	847	0	59
Utilities	0	0	0	0	0	0	15,338
Building & Grounds	0	0	0	0	0	67,295	109,316
Insurance	0	0	0	0	0	3,528	8,958
Total Allocated	520	13,733	268	81	1,545	70,823	298,249
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	520	13,733	268	81	1,545	70,823	298,249
Adjustments	0	0	0	0	0	0	0
Proposed Costs	520	13,733	268	81	1,545	70,823	298,249

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Allocated Costs By Department

Detail

Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
Building Use Charge	286,679	0	0	286,679
Administrative	250,712	0	0	250,712
Professional Services	327,447	0	0	327,447
Prosecuting Attorney	68,872	0	1,190,636	1,259,508
Treasurer	152,325	0	295,104	447,429
Computer Operations	162,564	0	0	162,564
Accounting	300,138	0	0	300,138
Utilities	358,729	0	0	358,729
Building & Grounds	860,164	0	0	860,164
Insurance	807,916	0	0	807,916
Total Allocated	3,575,546	0	1,485,740	5,061,286
Roll Forward	68,513	0	0	68,513
Cost With Roll Forward	3,644,059	0	1,485,740	5,129,799
Adjustments	(9,999)	0	0	(9,999)
Proposed Costs	3,634,060	0	1,485,740	5,119,800

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2008	Fixed Costs Fiscal 2008	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Bd of Comm	43,365	0	0	43,365	15,162	58,527
Circuit Court	151,359	0	0	151,359	(331)	151,028
District Court	207,082	0	0	207,082	13,843	220,925
Jury Board	500	0	0	500	0	500
Indigent Counsel	16,940	0	0	16,940	0	16,940
Probate Court	114,390	0	0	114,390	1,156	115,546
Adult Probation	18,463	0	0	18,463	0	18,463
Elections	3,440	0	0	3,440	(242)	3,198
County Clerk	121,087	0	0	121,087	7,276	128,363
Equalization	19,938	0	0	19,938	753	20,691
Reg of Deeds	52,827	0	0	52,827	4,711	57,538
Drain Comm	38,778	0	0	38,778	4,251	43,029
Boundary Comm	24	0	0	24	0	24
Sheriff Admin	265,466	0	0	265,466	(7,564)	257,902
Crim Just Trng	30	0	0	30	0	30
Marine Safety	561	0	0	561	(272)	289
Jail	510,860	0	0	510,860	505	511,365
Medical Examiner	1,920	0	0	1,920	80	2,000
Veterans Burial	627	0	0	627	0	627
Veterans Affairs	18,576	0	0	18,576	1,286	19,862
MSU Extension	51,370	0	0	51,370	3,668	55,038
Conservation Act	48	0	0	48	0	48
Planning	1,341	0	0	1,341	(74)	1,267
Co. Memberships	81	0	0	81	0	81
LDC Development	10	0	0	10	0	10
Road Comm	2,309	0	0	2,309	0	2,309
Parks & Rec	47,896	0	0	47,896	(7,413)	40,483
Polly Ann Trail	554	0	0	554	(114)	440
911 Fund	112,410	0	0	112,410	3,077	115,487
Friend of Court	146,616	83,719	62,897	209,513	8,861	218,374
FOC DP	9,057	3,441	5,616	14,673	0	14,673
Marriage Counsel	1,957	0	0	1,957	0	1,957
Health Dept	403,579	0	0	403,579	(30,865)	372,714
Mental Health	397,401	0	0	397,401	(11,244)	386,157



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2008	Fixed Costs Fiscal 2008	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Pers. Care-Aide	50,432	0	0	50,432	(14,519)	35,913
Animal Control	32,481	0	0	32,481	3,849	36,330
Enviro/Recycling	240	0	0	240	0	240
County Surveyor	2,245	0	0	2,245	(665)	1,580
Pub Impv MCF	86	0	0	86	0	86
ROD Automation	1,379	0	0	1,379	0	1,379
Rental Property	2,698	0	0	2,698	0	2,698
Emerg Management	6,259	0	0	6,259	180	6,439
Community Grants	28,243	0	0	28,243	(2,918)	25,325
T.N.U.	1,550	0	0	1,550	0	1,550
Police Services	77,848	0	0	77,848	1,019	78,867
Law Enforc Prog	2,466	0	0	2,466	(1,130)	1,336
Law Enforc Grant	12,747	0	0	12,747	(3)	12,744
Law Enforc Other	1,673	0	0	1,673	0	1,673
Law Library	466	0	0	466	0	466
Comm Development	21,844	0	0	21,844	1,547	23,391
Senior Millage	807	0	0	807	0	807
Senior Activity	22,640	0	0	22,640	0	22,640
Hort Sup/Serv MI	2,674	0	0	2,674	(1,795)	879
Family Focus	1,507	0	0	1,507	(1,012)	495
F.I.A.	2,398	0	0	2,398	(755)	1,643
MCF Operations	1,567	0	0	1,567	0	1,567
Child Care	20,492	0	0	20,492	3,138	23,630
Veterans Trust	460	0	0	460	0	460
Comm Collaborat	25,149	0	0	25,149	(3,308)	21,841
Debt Serv Funds	1,387	0	0	1,387	0	1,387
Cap Proj Funds	1,333	0	0	1,333	0	1,333
Deliquent Tax	48,161	0	0	48,161	0	48,161
Foreclosure	19,922	0	0	19,922	0	19,922
Revolving Drain	163	0	0	163	0	163
Treas Ofc Admin	147	0	0	147	(137)	10
Delq Tax Revolv	106	0	0	106	0	106
Drain Equipment	1,090	0	0	1,090	0	1,090
CMH Equipment	155	0	0	155	0	155



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2008	Fixed Costs Fiscal 2008	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Equip Aquisition	36,511	0	0	36,511	0	36,511
Unempl Insurance	139	0	0	139	0	139
Workers Comp Ins	520	0	0	520	0	520
Health Insurance	13,733	0	0	13,733	0	13,733
Retirement Sys	268	0	0	268	0	268
Health Care Save	81	0	0	81	0	81
Special Assess	1,545	0	0	1,545	0	1,545
FIA Space Costs	70,823	0	0	70,823	0	70,823
All Others	298,249	0	0	298,249	0	298,249
SubTotal	3,575,546	87,160	68,513	3,644,059	(9,999)	3,634,060
Direct Billed	0					0
Unallocated	1,485,740					1,485,740
Total	5,061,286					5,119,800

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Use Charge	0	304,456	
Administrative	255,666	(11,791)	
Professional Services	348,368	0	
Prosecuting Attorney	1,209,032	(69,217)	
Treasurer	470,278	(74,768)	
Computer Operations	156,954	20,642	
Accounting	278,580	19,121	
Utilities	388,399	0	
Building & Grounds	782,041	90,970	
Insurance	392,555	500,000	
Bd of Comm			43,365
Circuit Court			151,359
District Court			207,082
Jury Board			500
Indigent Counsel			16,940
Probate Court			114,390
Adult Probation			18,463
Elections			3,440
County Clerk			121,087
Equalization			19,938
Reg of Deeds			52,827
Drain Comm			38,778
Boundary Comm			24
Sheriff Admin			265,466
Crim Just Trng			30
Marine Safety			561
Jail			510,860
Medical Examiner			1,920
Veterans Burial			627
Veterans Affairs			18,576
MSU Extension			51,370
Conservation Act			48
Planning			1,341
Co. Memberships			81
LDC Development			10
Road Comm			2,309

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Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Parks & Rec			47,896
Polly Ann Trail			554
911 Fund			112,410
Friend of Court			146,616
FOC DP			9,057
Marriage Counsel			1,957
Health Dept			403,579
Mental Health			397,401
Pers. Care-Aide			50,432
Animal Control			32,481
Enviro/Recycling			240
County Surveyor			2,245
Pub Impv MCF			86
ROD Automation			1,379
Rental Property			2,698
Emerg Management			6,259
Community Grants			28,243
T.N.U.			1,550
Police Services			77,848
Law Enforc Prog			2,466
Law Enforc Grant			12,747
Law Enforc Other			1,673
Law Library			466
Comm Development			21,844
Senior Millage			807
Senior Activity			22,640
Hort Sup/Serv MI			2,674
Family Focus			1,507
F.I.A.			2,398
MCF Operations			1,567
Child Care			20,492
Veterans Trust			460
Comm Collaborat			25,149
Debt Serv Funds			1,387
Cap Proj Funds			1,333
Deliquent Tax			48,161

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Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Foreclosure			19,922	
Revolving Drain			163	
Treas Ofc Admin			147	
Delq Tax Revolv			106	
Drain Equipment			1,090	
CMH Equipment			155	
Equip Aquisition			36,511	
Unempl Insurance			139	
Workers Comp Ins			520	
Health Insurance			13,733	
Retirement Sys			268	
Health Care Save			81	
Special Assess			1,545	
FIA Space Costs			70,823	
All Others			298,249	
Direct Billed Total			0	
Unallocated Total			1,485,740	
Totals	<u>4,281,873</u>	<u>779,413</u>	<u>5,061,286</u>	Deviation 0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Detail Of Allocated Costs

Department	Building Use Charge 1.5	Administrative 2.5	Professional Services 3.5	Prosecuting Attorney 4.5	Treasurer 5.5	Computer Operations 6.5	Accounting 7.5
Building Use Charge	(304,456)	0	0	0	0	0	0
Administrative	1,956	(274,070)	5,464	527	17	943	2,704
Professional Services	0	0	(351,142)	0	21	0	2,753
Prosecuting Attorney	7,918	11,189	5,833	(1,263,379)	170	9,103	7,948
Treasurer	3,851	4,476	2,737	1,230	(448,296)	4,309	4,276
Computer Operations	755	700	1,485	193	25	(188,892)	2,355
Accounting	2,057	2,797	2,110	768	90	10,160	(335,434)
Utilities	0	0	996	0	139	0	3,423
Building & Grounds	1,240	4,196	4,455	1,153	403	1,813	10,551
Insurance	0	0	615	0	2	0	1,286
Bd of Comm	4,106	4,896	389	1,345	41	2,348	2,043
Circuit Court	11,514	10,420	3,885	2,862	2,870	7,447	18,597
District Court	17,959	15,665	8,988	4,303	183	10,177	9,573
Jury Board	0	0	99	0	18	0	383
Indigent Counsel	0	0	3,025	0	1,187	0	12,728
Probate Court	12,912	2,797	587	768	1,245	7,234	3,271
Adult Probation	2,726	0	164	0	29	505	633
Elections	0	0	582	0	229	170	2,295
County Clerk	7,252	5,595	3,567	1,537	43,791	3,147	3,811
Equalization	2,383	700	744	193	3	671	800
Reg of Deeds	1,675	3,497	2,370	961	4,680	6,373	2,290
Drain Comm	2,236	4,196	2,340	1,153	42	2,277	2,455
Boundary Comm	0	0	4	0	1	0	19
Sheriff Admin	20,724	23,218	16,178	6,379	652	15,348	13,391
Crim Just Trng	0	0	6	0	1	0	23
Marine Safety	0	0	112	0	12	0	371
Jail	106,766	20,840	15,319	5,725	374	12,894	11,074
Medical Examiner	0	0	358	0	201	0	1,166
Veterans Burial	0	0	115	0	25	0	487
Veterans Affairs	2,030	700	855	193	27	1,218	1,225
MSU Extension	5,471	2,098	2,108	577	88	3,067	2,818
Conservation Act	0	0	9	0	2	0	37
Planning	0	0	275	0	41	0	975
Co. Memberships	0	0	15	0	3	0	63
LDC Development	0	0	2	0	0	0	8

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Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Detail Of Allocated Costs

Department	Building Use Charge	Administrative	Professional Services	Prosecuting Attorney	Treasurer	Computer Operations	Accounting
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
Road Comm	0	0	228	0	442	0	466
Parks & Rec	3,471	8,112	2,785	2,229	1,005	926	9,289
Polly Ann Trail	0	0	124	0	9	0	353
911 Fund	0	13,078	8,205	3,593	769	9,727	8,267
Friend of Court	10,890	13,288	8,164	3,650	4,525	0	7,736
FOC DP	0	0	0	0	0	9,057	0
Marriage Counsel	0	0	24	0	1,866	0	67
Health Dept	33,627	32,589	18,411	8,953	3,035	30,186	28,535
Mental Health	0	47,967	46,597	13,171	3,202	30,188	72,415
Pers. Care-Aide	0	10,490	6,518	2,882	737	2,348	8,819
Animal Control	4,942	3,497	2,512	961	1,323	1,554	2,847
Enviro/Recycling	0	0	52	0	8	0	180
County Surveyor	0	700	230	193	10	0	621
Pub Impv MCF	0	0	28	0	0	0	58
ROD Automation	0	0	95	0	924	0	360
Rental Property	0	0	444	0	400	0	1,854
Emerg Management	0	700	511	193	105	671	1,835
Community Grants	1,329	2,518	1,453	691	3,740	1,342	4,179
T.N.U.	0	0	289	0	199	0	1,062
Police Services	0	11,050	10,337	3,035	384	0	9,647
Law Enforc Prog	0	490	343	135	79	0	1,048
Law Enforc Grant	0	1,399	2,021	384	121	0	3,128
Law Enforc Other	0	0	235	0	470	0	968
Law Library	0	0	93	0	17	0	356
Comm Development	1,063	2,587	1,831	711	482	1,006	2,961
Senior Millage	0	0	59	0	535	0	213
Senior Activity	2,686	0	0	0	0	1,342	0
Hort Sup/Serv MI	0	700	323	193	25	335	767
Family Focus	0	280	176	77	33	335	419
F.I.A.	0	420	355	115	200	0	1,169
MCF Operations	0	0	191	0	923	0	453
Child Care	0	2,378	1,650	653	1,586	671	6,012
Veterans Trust	0	0	89	0	17	0	354
Comm Collaborat	0	3,847	2,477	1,057	156	0	6,744
Debt Serv Funds	0	0	205	0	669	0	513

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Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Detail Of Allocated Costs

Department	Building Use Charge	Administrative	Professional Services	Prosecuting Attorney	Treasurer	Computer Operations	Accounting
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
Cap Proj Funds	0	0	238	0	177	0	918
Delinquent Tax	0	0	67	0	47,958	0	136
Foreclosure	0	0	194	0	19,084	0	644
Revolving Drain	0	0	36	0	5	0	122
Treas Ofc Admin	0	0	12	0	0	0	39
Delq Tax Revolv	0	0	20	0	4	0	82
Drain Equipment	0	0	214	0	40	0	836
CMH Equipment	0	0	51	0	0	0	104
Equip Aquisition	6,107	0	2,922	0	656	0	12,115
Unempl Insurance	0	0	45	0	0	0	94
Workers Comp Ins	0	0	115	0	16	0	389
Health Insurance	0	0	4,277	0	178	0	9,278
Retirement Sys	0	0	78	0	2	0	188
Health Care Save	0	0	25	0	0	0	56
Special Assess	0	0	235	0	463	0	847
FIA Space Costs	0	0	0	0	0	0	0
All Others	24,810	0	139,767	0	1	0	59
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	1,190,636	295,104	0	0
Total	0	0	0	0	0	0	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Detail Of Allocated Costs

Department	Utilities 8.5	Building & Grounds 9.5	Insurance 10.5	Total Plan Allocated
Building Use Charge	0	0	0	0
Administrative	3,779	6,018	8,787	0
Professional Services	0	0	0	0
Prosecuting Attorney	15,181	25,079	41,143	0
Treasurer	7,438	11,845	12,624	0
Computer Operations	1,458	2,322	2,003	0
Accounting	3,974	6,329	9,448	0
Utilities	(392,957)	0	0	0
Building & Grounds	2,398	(911,757)	12,537	0
Insurance	0	0	(894,458)	0
Bd of Comm	7,938	12,929	7,330	43,365
Circuit Court	22,146	36,981	34,637	151,359
District Court	34,492	58,000	47,742	207,082
Jury Board	0	0	0	500
Indigent Counsel	0	0	0	16,940
Probate Court	24,961	40,657	19,958	114,390
Adult Probation	5,269	8,583	554	18,463
Elections	0	0	164	3,440
County Clerk	14,019	22,834	15,534	121,087
Equalization	4,608	7,506	2,330	19,938
Reg of Deeds	5,530	16,177	9,274	52,827
Drain Comm	4,324	7,042	12,713	38,778
Boundary Comm	0	0	0	24
Sheriff Admin	21,761	20,948	126,867	265,466
Crim Just Trng	0	0	0	30
Marine Safety	0	0	66	561
Jail	120,379	127,938	89,551	510,860
Medical Examiner	0	0	195	1,920
Veterans Burial	0	0	0	627
Veterans Affairs	2,798	7,758	1,772	18,576
MSU Extension	7,379	22,276	5,488	51,370
Conservation Act	0	0	0	48
Planning	0	0	50	1,341
Co. Memberships	0	0	0	81
LDC Development	0	0	0	10

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Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Detail Of Allocated Costs

Department	Utilities 8.5	Building & Grounds 9.5	Insurance 10.5	Total Plan Allocated
Road Comm	0	0	1,173	2,309
Parks & Rec	2,241	4,190	13,648	47,896
Polly Ann Trail	0	0	68	554
911 Fund	0	13,312	55,459	112,410
Friend of Court	21,053	34,291	43,019	146,616
FOC DP	0	0	0	9,057
Marriage Counsel	0	0	0	1,957
Health Dept	32,777	101,597	113,869	403,579
Mental Health	0	110,232	73,629	397,401
Pers. Care-Aide	0	0	18,638	50,432
Animal Control	0	4,619	10,226	32,481
Enviro/Recycling	0	0	0	240
County Surveyor	0	0	491	2,245
Pub Impv MCF	0	0	0	86
ROD Automation	0	0	0	1,379
Rental Property	0	0	0	2,698
Emerg Management	0	0	2,244	6,259
Community Grants	2,569	4,185	6,237	28,243
T.N.U.	0	0	0	1,550
Police Services	0	0	43,395	77,848
Law Enforc Prog	0	0	371	2,466
Law Enforc Grant	0	0	5,694	12,747
Law Enforc Other	0	0	0	1,673
Law Library	0	0	0	466
Comm Development	2,056	3,348	5,799	21,844
Senior Millage	0	0	0	807
Senior Activity	3,703	10,265	4,644	22,640
Hort Sup/Serv MI	0	0	331	2,674
Family Focus	0	0	187	1,507
F.I.A.	0	0	139	2,398
MCF Operations	0	0	0	1,567
Child Care	0	0	7,542	20,492
Veterans Trust	0	0	0	460
Comm Collaborat	0	0	10,868	25,149
Debt Serv Funds	0	0	0	1,387

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Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Detail Of Allocated Costs

Department	Utilities 8.5	Building & Grounds 9.5	Insurance 10.5	Total Plan Allocated
Cap Proj Funds	0	0	0	1,333
Deliquent Tax	0	0	0	48,161
Foreclosure	0	0	0	19,922
Revolving Drain	0	0	0	163
Treas Ofc Admin	0	0	96	147
Delq Tax Revolv	0	0	0	106
Drain Equipment	0	0	0	1,090
CMH Equipment	0	0	0	155
Equip Aquisition	3,388	7,885	3,438	36,511
Unempl Insurance	0	0	0	139
Workers Comp Ins	0	0	0	520
Health Insurance	0	0	0	13,733
Retirement Sys	0	0	0	268
Health Care Save	0	0	0	81
Special Assess	0	0	0	1,545
FIA Space Costs	0	67,295	3,528	70,823
All Others	15,338	109,316	8,958	298,249
Direct Billings	0	0	0	0
Unallocated	0	0	0	1,485,740
Total	0	0	0	5,061,286

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Building Use Charge		
1.4.1 County Complex	Assigned square footage by department	Building & Grounds department
1.4.2 Annex	Assigned square footage by department	Building & Grounds department
1.4.3 Jail	Assigned square footage by department	Building & Grounds department
1.4.4 Health Building	Assigned square footage by department	Building & Grounds department
1.4.5 Bank Building	Assigned square footage by department	Building & Grounds department
1.4.6 Garage	Assigned square footage by department	Building & Grounds department
1.4.7 Reg of Deeds	Assigned square footage by department	Building & Grounds department
1.4.8 Animal Shelter	Assigned square footage by department	Building & Grounds department
1.4.9 Historical CH	Assigned square footage by department	Building & Grounds department
Administrative		
2.4.1 Admin Services	Average number of FTE's by department	FTE Summary
Professional Services		
3.4.1 Accounting Serv	Number of general accounting transactions by department	Detail transaction history
3.4.2 Labor Relations	Number of union positions by department	Union deduction report
3.4.3 Legal Services	Dollar amount of assigned services by department	Paid invoices
Prosecuting Attorney		
4.4.1 Civil Counsel	Average number of FTE's by department	FTE Summary
Treasurer		
5.4.1 Cash Accounting	Number of cash receipt transactions by department	Detail transaction history
5.4.2 Accts Payable	Number of accounts payable transactions by department	Detail transaction history
Computer Operations		
6.4.1 Computer Serv	Number of assigned PC's by department	PC Inventory
6.4.2 Contract Serv	Dollar amount of contract services by department	Paid Invoices

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Accounting		
7.4.1 General Acctng	Number of general accounting transactions by department	Detail transaction history
7.4.2 Accts Payable	Number of accounts payable transactions by department	Detail transaction history
7.4.3 Payroll	Dollar amount of payroll expense by department	Trial balance
Utilities		
8.4.1 County Complex	Assigned square footage by department	Building & Grounds department
8.4.2 Annex	Assigned square footage by department	Building & Grounds department
8.4.3 Jail	Assigned square footage by department	Building & Grounds department
8.4.4 Health	Assigned square footage by department	Building & Grounds department
8.4.5 Historic CH	Assigned square footage by department	Building & Grounds department
8.4.6 Other Buildings	Dollar amount of assigned utilities by department	Paid invoices
Building & Grounds		
9.4.1 County Complex	Assigned square footage by department	Building & Grounds department
9.4.2 Annex	Assigned square footage by department	Building & Grounds department
9.4.3 Jail	Assigned square footage by department	Building & Grounds department
9.4.4 Health Building	Assigned square footage by department	Building & Grounds department
9.4.5 Bank Building	Assigned square footage by department	Building & Grounds department
9.4.6 Garage	Assigned square footage by department	Building & Grounds department
9.4.7 Reg of Deeds	Assigned square footage by department	Building & Grounds department
9.4.8 Animal Shelter	Assigned square footage by department	Building & Grounds department
9.4.9 Social Services	Direct allocation to FIA	Trial balance
9.4.10 Central Disp	Assigned square footage by department	Building & Grounds department
9.4.11 Mental Health	Assigned square footage by department	Building & Grounds department
9.4.12 Historic CH	Assigned square footage by department	Building & Grounds department
9.4.13 Other Bldgs	Assigned square footage by department	Building & Grounds department
Insurance		
10.4.1 General Liab	Dollar amount of assigned wages by department	Trial balance
10.4.2 Vehicle Ins	Dollar amount of insurance premiums by department	Vehicle insurance summary
10.4.3 Sheriff	Dollar amount of wages by dept. (Sheriff programs only)	Trial balance
10.4.4 Health/CMH	Dollar amount of insurance premiums by department	Paid invoice
10.4.5 Prop Co Complex	Assigned square footage by department	Building & Grounds department
10.4.6 Prop Annex	Assigned square footage by department	Building & Grounds department
10.4.7 Prop Jail	Assigned square footage by department	Building & Grounds department



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
10.4.8 Prop Health Bld	Assigned square footage by department	Building & Grounds department
10.4.9 Prop Bank Bldg	Assigned square footage by department	Building & Grounds department
10.4.10 Prop Hist. CH	Assigned square footage by department	Building & Grounds department
10.4.11 Prop Misc Bldgs	Dollar amount of insured value by department	Property insurance summary
10.4.12 Retirement	Dollar amount of Retirement charges by department	Trial Balance

Lapeer County, Michigan
Building Use Charge
Nature and Extent of Services

Building use charges are a portion of total costs for office space needed by County Departments. Building use charges are calculated at two percent of building and land improvements (construction, acquisition, and renovation) plus allowable interest expense. The following facilities have been identified within this schedule for allocation to benefiting departments. The amount of use charge calculation identified below for the Central Dispatch building was not allocated in this cost plan because funding for the construction of this building was provided through a special millage.

<u>Buildings</u>	<u>Cost</u>	<u>Use Charge</u>
County Complex	5,077,987	101,560
Annex	503,480	10,070
Jail	5,906,316	118,126
Health Building	1,975,079	39,502
Bank Building	247,993	4,960
Garage	305,365	6,107
Register of Deeds	83,755	1,675
Animal Shelter	247,102	4,942
Historical Courthouse	890,084	17,514
Total Per Cost Plan		304,456

The building use charge costs for those facilities with multiple departments have been allocated based on usable square footage. In those facilities with a single occupant, the use charge is allocated directly to that department.

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

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

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .2 - Costs To Be Allocated
For Department Building Use Charge

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
Building Use Charge	304,456			
Total Departmental Cost Adjustments:	304,456			304,456
Total To Be Allocated:	304,456	0		304,456

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .3 - Costs Allocated By Activity
For Department Building Use Charge

	Total	General & Admin	County Complex	Annex	Jail
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Use Charge	304,456	0	101,560	10,070	118,126
 Functional Cost	 304,456	 0	 101,560	 10,070	 118,126
Allocation Step 1					
1st Allocation	304,456	0	101,560	10,070	118,126
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building Use					
Total Allocated	304,456	0	101,560	10,070	118,126

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .3 - Costs Allocated By Activity
For Department Building Use Charge

	Health Building	Bank Building	Garage	Reg of Deeds	Animal Shelter
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Use Charge	39,502	4,960	6,107	1,675	4,942
Functional Cost	39,502	4,960	6,107	1,675	4,942
Allocation Step 1					
1st Allocation	39,502	4,960	6,107	1,675	4,942
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building Use					
Total Allocated	39,502	4,960	6,107	1,675	4,942

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .3 - Costs Allocated By Activity
For Department Building Use Charge

	Historical CH
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Departmental Totals	
Total Expenditures	0
Deductions	
Total Deductions	0
Cost Adjustments	
Building Use Charge	17,514
Functional Cost	17,514
Allocation Step 1	
1st Allocation	17,514
Allocation Step 2	
2nd Allocation	0
Total For 0010 Building Use	
Total Allocated	17,514

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - County Complex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	1,104	1.9264	1,956		1,956		1,956
Prosecuting Attorney	4,435	7.7386	7,859		7,859		7,859
Treasurer	2,173	3.7917	3,851		3,851		3,851
Computer Operations	426	0.7433	755		755		755
Accounting	1,161	2.0258	2,057		2,057		2,057
Building & Grounds	700	1.2214	1,240		1,240		1,240
Bd of Comm	2,317	4.0429	4,106		4,106		4,106
Circuit Court	6,464	11.2790	11,455		11,455		11,455
District Court	10,068	17.5676	17,842		17,842		17,842
Probate Court	7,286	12.7133	12,912		12,912		12,912
Adult Probation	1,538	2.6837	2,726		2,726		2,726
County Clerk	4,092	7.1401	7,252		7,252		7,252
Equalization	1,345	2.3469	2,383		2,383		2,383
Drain Comm	1,262	2.2021	2,236		2,236		2,236
Jail	5,284	9.2200	9,364		9,364		9,364
Friend of Court	6,145	10.7224	10,890		10,890		10,890
Community Grants	750	1.3087	1,329		1,329		1,329
Comm Development	600	1.0469	1,063		1,063		1,063
All Others	160	0.2792	284		284		284
SubTotal	57,310	100.0000	101,560		101,560		101,560
TOTAL	57,310	100.0000	101,560		101,560		101,560

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Annex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Veterans Affairs	1,179	20.1607	2,030		2,030		2,030
MSU Extension	3,109	53.1635	5,354		5,354		5,354
Senior Activity	1,560	26.6758	2,686		2,686		2,686
SubTotal	5,848	100.0000	10,070		10,070		10,070
TOTAL	5,848	100.0000	10,070		10,070		10,070

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Jail

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Admin	7,000	17.5439	20,724		20,724		20,724
Jail	32,900	82.4561	97,402		97,402		97,402
SubTotal	39,900	100.0000	118,126		118,126		118,126
TOTAL	39,900	100.0000	118,126		118,126		118,126

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Health Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health Dept	20,584	85.1282	33,627		33,627		33,627
All Others	3,596	14.8718	5,875		5,875		5,875
SubTotal	24,180	100.0000	39,502		39,502		39,502
TOTAL	24,180	100.0000	39,502		39,502		39,502

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Bank Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Attorney	150	1.1829	59		59		59
Circuit Court	150	1.1829	59		59		59
District Court	300	2.3657	117		117		117
MSU Extension	300	2.3657	117		117		117
All Others	11,781	92.9028	4,608		4,608		4,608
SubTotal	12,681	100.0000	4,960		4,960		4,960
TOTAL	12,681	100.0000	4,960		4,960		4,960

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Garage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Equip Aquisition	3,456	100.0000	6,107		6,107		6,107
SubTotal	3,456	100.0000	6,107		6,107		6,107
TOTAL	3,456	100.0000	6,107		6,107		6,107

Allocation Basis: Assinged square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Reg of Deeds

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Reg of Deeds	2,880	100.0000	1,675		1,675		1,675
SubTotal	2,880	100.0000	1,675		1,675		1,675
TOTAL	2,880	100.0000	1,675		1,675		1,675

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Animal Shelter

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Animal Control	1,715	100.0000	4,942		4,942		4,942
SubTotal	1,715	100.0000	4,942		4,942		4,942
TOTAL	1,715	100.0000	4,942		4,942		4,942

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Historical CH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Rec	1,326	19.8206	3,471		3,471		3,471
All Others	5,364	80.1794	14,043		14,043		14,043
SubTotal	6,690	100.0000	17,514		17,514		17,514
TOTAL	6,690	100.0000	17,514		17,514		17,514

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Total	County Complex	Annex	Jail	Health Building	Bank Building	Garage
Administrative	1,956	1,956	0	0	0	0	0
Prosecuting Attorney	7,918	7,859	0	0	0	59	0
Treasurer	3,851	3,851	0	0	0	0	0
Computer Operations	755	755	0	0	0	0	0
Accounting	2,057	2,057	0	0	0	0	0
Building & Grounds	1,240	1,240	0	0	0	0	0
Bd of Comm	4,106	4,106	0	0	0	0	0
Circuit Court	11,514	11,455	0	0	0	59	0
District Court	17,959	17,842	0	0	0	117	0
Probate Court	12,912	12,912	0	0	0	0	0
Adult Probation	2,726	2,726	0	0	0	0	0
County Clerk	7,252	7,252	0	0	0	0	0
Equalization	2,383	2,383	0	0	0	0	0
Reg of Deeds	1,675	0	0	0	0	0	0
Drain Comm	2,236	2,236	0	0	0	0	0
Sheriff Admin	20,724	0	0	20,724	0	0	0
Jail	106,766	9,364	0	97,402	0	0	0
Veterans Affairs	2,030	0	2,030	0	0	0	0
MSU Extension	5,471	0	5,354	0	0	117	0
Parks & Rec	3,471	0	0	0	0	0	0
Friend of Court	10,890	10,890	0	0	0	0	0
Health Dept	33,627	0	0	0	33,627	0	0
Animal Control	4,942	0	0	0	0	0	0
Community Grants	1,329	1,329	0	0	0	0	0
Comm Development	1,063	1,063	0	0	0	0	0
Senior Activity	2,686	0	2,686	0	0	0	0
Equip Aquisition	6,107	0	0	0	0	0	6,107
All Others	24,810	284	0	0	5,875	4,608	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Total	County Complex	Annex	Jail	Health Building	Bank Building	Garage
Direct Billed	0	0	0	0	0	0	0
Total	304,456	101,560	10,070	118,126	39,502	4,960	6,107

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Reg of Deeds	Animal Shelter	Historical CH
Administrative	0	0	0
Prosecuting Attorney	0	0	0
Treasurer	0	0	0
Computer Operations	0	0	0
Accounting	0	0	0
Building & Grounds	0	0	0
Bd of Comm	0	0	0
Circuit Court	0	0	0
District Court	0	0	0
Probate Court	0	0	0
Adult Probation	0	0	0
County Clerk	0	0	0
Equalization	0	0	0
Reg of Deeds	1,675	0	0
Drain Comm	0	0	0
Sheriff Admin	0	0	0
Jail	0	0	0
Veterans Affairs	0	0	0
MSU Extension	0	0	0
Parks & Rec	0	0	3,471
Friend of Court	0	0	0
Health Dept	0	0	0
Animal Control	0	4,942	0
Community Grants	0	0	0
Comm Development	0	0	0
Senior Activity	0	0	0
Equip Aquisition	0	0	0
All Others	0	0	14,043

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Reg of Deeds	Animal Shelter	Historical CH
Direct Billed	0	0	0
Total	<u>1,675</u>	<u>4,942</u>	<u>17,514</u>

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

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

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

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

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

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .2 - Costs To Be Allocated
For Department Administrative

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	255,666			255,666
Cost Allocation	(10,074)			
Total Deductions:	(10,074)			(10,074)
Building Use Charge	1,956		1,956	
Administrative		1,868	1,868	
Professional Services		5,464	5,464	
Prosecuting Attorney		527	527	
Treasurer		17	17	
Computer Operations		943	943	
Accounting		2,704	2,704	
Utilities		3,779	3,779	
Building & Grounds		6,018	6,018	
Insurance		8,787	8,787	
Total Allocated Additions:	1,956	30,107	32,063	32,063
F/B Adjustment	(1,717)			
Total Departmental Cost Adjustments:	(1,717)			(1,717)
Total To Be Allocated:	245,831	30,107		275,938

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .3 - Costs Allocated By Activity
For Department Administrative

	Total	General & Admin	Admin Services
Wages & Benefits			
SALARIES & WAGES	168,056	0	168,056
FRINGE BENEFITS	73,001	0	73,001
Other Expense & Cost			
Supplies	2,738	0	2,738
Operating Expense	1,745	0	1,745
Expendable Equip	52	0	52
*Cost Allocation	10,074	10,074	0
Departmental Totals			
Total Expenditures	255,666	10,074	245,592
Deductions			
Total Deductions	(10,074)	(10,074)	0
Cost Adjustments			
F/B Adjustment	(1,717)	0	(1,717)
Functional Cost	243,875	0	243,875
Allocation Step 1			
Inbound- All Others	1,956	0	1,956
1st Allocation	245,831	0	245,831
Allocation Step 2			
Inbound- All Others	30,107	0	30,107
2nd Allocation	30,107	0	30,107
Total For 0030 Administrative			
Total Allocated	275,938	0	275,938

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Administrative

Activity - Admin Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	3.00	0.7597	1,868		1,868		1,868
Prosecuting Attorney	16.00	4.0517	9,960		9,960	1,229	11,189
Treasurer	6.40	1.6207	3,984		3,984	492	4,476
Computer Operations	1.00	0.2532	623		623	77	700
Accounting	4.00	1.0129	2,490		2,490	307	2,797
Building & Grounds	6.00	1.5194	3,735		3,735	461	4,196
Bd of Comm	7.00	1.7726	4,358		4,358	538	4,896
Circuit Court	14.90	3.7731	9,275		9,275	1,145	10,420
District Court	22.40	5.6723	13,944		13,944	1,721	15,665
Probate Court	4.00	1.0129	2,490		2,490	307	2,797
County Clerk	8.00	2.0258	4,980		4,980	615	5,595
Equalization	1.00	0.2532	623		623	77	700
Reg of Deeds	5.00	1.2661	3,113		3,113	384	3,497
Drain Comm	6.00	1.5194	3,735		3,735	461	4,196
Sheriff Admin	33.20	8.4072	20,667		20,667	2,551	23,218
Jail	29.80	7.5462	18,551		18,551	2,289	20,840
Veterans Affairs	1.00	0.2532	623		623	77	700
MSU Extension	3.00	0.7597	1,868		1,868	230	2,098
Parks & Rec	11.60	2.9375	7,221		7,221	891	8,112
911 Fund	18.70	4.7354	11,641		11,641	1,437	13,078
Friend of Court	19.00	4.8113	11,828		11,828	1,460	13,288
Health Dept	46.60	11.8005	29,009		29,009	3,580	32,589
Mental Health	68.60	17.3716	42,700		42,700	5,267	47,967
Pers. Care-Aide	15.00	3.7984	9,338		9,338	1,152	10,490
Animal Control	5.00	1.2661	3,113		3,113	384	3,497
County Surveyor	1.00	0.2532	623		623	77	700
Emerg Management	1.00	0.2532	623		623	77	700
Community Grants	3.60	0.9116	2,241		2,241	277	2,518
Police Services	15.80	4.0010	9,836		9,836	1,214	11,050
Law Enforc Prog	0.70	0.1773	436		436	54	490

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Administrative

Activity - Admin Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Law Enforc Grant	2.00	0.5065	1,245		1,245	154	1,399
Comm Development	3.70	0.9369	2,303		2,303	284	2,587
Hort Sup/Serv MI	1.00	0.2532	623		623	77	700
Family Focus	0.40	0.1013	249		249	31	280
F.I.A.	0.60	0.1519	374		374	46	420
Child Care	3.40	0.8610	2,117		2,117	261	2,378
Comm Collaborat	5.50	1.3928	3,424		3,424	423	3,847
SubTotal	394.90	100.0000	245,831		245,831	30,107	275,938
TOTAL	394.90	100.0000	245,831		245,831	30,107	275,938

Allocation Basis: Average number of FTE's by department

Allocation Source: FTE Summary

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .5 - Allocation Summary
For Department Administrative

Receiving Department	Total	Admin Services
Administrative	1,868	1,868
Prosecuting Attorney	11,189	11,189
Treasurer	4,476	4,476
Computer Operations	700	700
Accounting	2,797	2,797
Building & Grounds	4,196	4,196
Bd of Comm	4,896	4,896
Circuit Court	10,420	10,420
District Court	15,665	15,665
Probate Court	2,797	2,797
County Clerk	5,595	5,595
Equalization	700	700
Reg of Deeds	3,497	3,497
Drain Comm	4,196	4,196
Sheriff Admin	23,218	23,218
Jail	20,840	20,840
Veterans Affairs	700	700
MSU Extension	2,098	2,098
Parks & Rec	8,112	8,112
911 Fund	13,078	13,078
Friend of Court	13,288	13,288
Health Dept	32,589	32,589
Mental Health	47,967	47,967
Pers. Care-Aide	10,490	10,490
Animal Control	3,497	3,497
County Surveyor	700	700
Emerg Management	700	700
Community Grants	2,518	2,518
Police Services	11,050	11,050
Law Enforc Prog	490	490
Law Enforc Grant	1,399	1,399
Comm Development	2,587	2,587
Hort Sup/Serv MI	700	700



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .5 - Allocation Summary
For Department Administrative

Receiving Department	Total	Admin Services
Family Focus	280	280
F.I.A.	420	420
Child Care	2,378	2,378
Comm Collaborat	3,847	3,847
Direct Billed	0	0
Total	<u>275,938</u>	<u>275,938</u>

Lapeer County, Michigan
Professional Services
Nature and Extent of Services

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

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

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

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

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

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

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .2 - Costs To Be Allocated
For Department Professional Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	348,368			348,368
Professional Services		1,309	1,309	
Treasurer		21	21	
Accounting		2,753	2,753	
Total Allocated Additions:		4,083	4,083	4,083
Total To Be Allocated:	348,368	4,083		352,451

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .3 - Costs Allocated By Activity
For Department Professional Services

	Total	General & Admin	Accounting Serv	Labor Relations	Legal Services
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Employee Recognit.	4,130	0	0	0	4,130
Financial Services	80,167	0	79,124	0	1,043
Legal Services	263,607	0	0	125,536	138,071
Health Services	129	0	0	0	129
Education	335	0	0	0	335
Departmental Totals					
Total Expenditures	348,368	0	79,124	125,536	143,708
Deductions					
Total Deductions	0	0	0	0	0
 Functional Cost	 348,368	 0	 79,124	 125,536	 143,708
Allocation Step 1					
1st Allocation	348,368	0	79,124	125,536	143,708
Allocation Step 2					
Inbound- All Others	4,083	4,083	0	0	0
Reallocate Admin Costs		(4,083)	927	1,471	1,685
2nd Allocation	4,083	0	927	1,471	1,685
Total For 0040 Professional					
Total Allocated	352,451	0	80,051	127,007	145,393

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Professional Services

Activity - Accounting Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	837	1.1000	870		870		870
Professional Services	1,259	1.6547	1,309		1,309		1,309
Prosecuting Attorney	1,490	1.9583	1,549		1,549	19	1,568
Treasurer	1,250	1.6428	1,300		1,300	16	1,316
Computer Operations	962	1.2643	1,000		1,000	12	1,012
Accounting	1,104	1.4510	1,148		1,148	14	1,162
Utilities	946	1.2433	984		984	12	996
Building & Grounds	2,432	3.1963	2,529		2,529	30	2,559
Insurance	585	0.7688	608		608	7	615
Bd of Comm	369	0.4850	384		384	5	389
Circuit Court	3,692	4.8523	3,839		3,839	46	3,885
District Court	1,335	1.7545	1,388		1,388	17	1,405
Jury Board	94	0.1235	98		98	1	99
Indigent Counsel	2,874	3.7772	2,989		2,989	36	3,025
Probate Court	558	0.7334	580		580	7	587
Adult Probation	156	0.2050	162		162	2	164
Elections	553	0.7268	575		575	7	582
County Clerk	687	0.9029	714		714	9	723
Equalization	258	0.3391	268		268	3	271
Reg of Deeds	450	0.5914	468		468	6	474
Drain Comm	422	0.5546	439		439	5	444
Boundary Comm	4	0.0053	4		4		4
Sheriff Admin	1,311	1.7230	1,363		1,363	16	1,379
Crim Just Trng	6	0.0079	6		6		6
Marine Safety	107	0.1406	111		111	1	112
Jail	1,046	1.3747	1,088		1,088	13	1,101
Medical Examiner	340	0.4469	354		354	4	358
Veterans Burial	110	0.1446	114		114	1	115
Veterans Affairs	363	0.4771	377		377	5	382
MSU Extension	653	0.8582	679		679	8	687

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Professional Services

Activity - Accounting Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Conservation Act	9	0.0118	9		9		9
Planning	262	0.3443	272		272	3	275
Co. Memberships	14	0.0184	15		15		15
LDC Development	2	0.0026	2		2		2
Road Comm	216	0.2839	225		225	3	228
Parks & Rec	2,196	2.8861	2,284		2,284	28	2,312
Polly Ann Trail	118	0.1551	123		123	1	124
911 Fund	1,042	1.3695	1,084		1,084	13	1,097
Friend of Court	1,003	1.3182	1,043		1,043	13	1,056
Marriage Counsel	23	0.0302	24		24		24
Health Dept	4,435	5.8288	4,612		4,612	56	4,668
Mental Health	16,800	22.0796	17,474		17,474	212	17,686
Pers. Care-Aide	1,691	2.2224	1,758		1,758	21	1,779
Animal Control	586	0.7702	609		609	7	616
Enviro/Recycling	49	0.0644	51		51	1	52
County Surveyor	218	0.2865	227		227	3	230
Pub Impv MCF	27	0.0355	28		28		28
ROD Automation	90	0.1183	94		94	1	95
Rental Property	422	0.5546	439		439	5	444
Emerg Management	486	0.6387	505		505	6	511
Community Grants	1,381	1.8150	1,436		1,436	17	1,453
T.N.U.	275	0.3614	286		286	3	289
Police Services	2,617	3.4394	2,721		2,721	33	2,754
Law Enforc Prog	326	0.4285	339		339	4	343
Law Enforc Grant	1,019	1.3392	1,060		1,060	13	1,073
Law Enforc Other	223	0.2931	232		232	3	235
Law Library	88	0.1157	92		92	1	93
Comm Development	839	1.1027	872		872	11	883
Senior Millage	56	0.0736	58		58	1	59
Hort Sup/Serv MI	307	0.4035	319		319	4	323

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Professional Services

Activity - Accounting Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Family Focus	167	0.2195	174		174	2	176
F.I.A.	338	0.4442	351		351	4	355
MCF Operations	182	0.2392	189		189	2	191
Child Care	1,567	2.0595	1,630		1,630	20	1,650
Veterans Trust	85	0.1117	88		88	1	89
Comm Collaborat	2,354	3.0938	2,448		2,448	29	2,477
Debt Serv Funds	195	0.2563	203		203	2	205
Cap Proj Funds	226	0.2970	235		235	3	238
Deliquent Tax	63	0.0828	66		66	1	67
Foreclosure	185	0.2431	192		192	2	194
Revolving Drain	35	0.0460	36		36		36
Treas Ofc Admin	12	0.0158	12		12		12
Delq Tax Revolv	19	0.0250	20		20		20
Drain Equipment	203	0.2668	211		211	3	214
CMH Equipment	48	0.0631	50		50	1	51
Equip Aquisition	2,776	3.6484	2,887		2,887	35	2,922
Unempl Insurance	42	0.0552	44		44	1	45
Workers Comp Ins	110	0.1446	114		114	1	115
Health Insurance	4,064	5.3412	4,226		4,226	51	4,277
Retirement Sys	74	0.0973	77		77	1	78
Health Care Save	24	0.0315	25		25		25
Special Assess	223	0.2931	232		232	3	235
All Others	23	0.0302	24		24		24
SubTotal	76,088	100.0000	79,124		79,124	927	80,051
TOTAL	76,088	100.0000	79,124		79,124	927	80,051

Allocation Basis: Number of general accounting transactions by department

Allocation Source: Detail transaction history

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Professional Services

Activity - Labor Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Attorney	9	3.3582	4,216		4,216	49	4,265
Treasurer	3	1.1194	1,405		1,405	16	1,421
Computer Operations	1	0.3731	468		468	5	473
Accounting	2	0.7463	937		937	11	948
Building & Grounds	4	1.4925	1,874		1,874	22	1,896
District Court	16	5.9701	7,495		7,495	88	7,583
County Clerk	6	2.2388	2,811		2,811	33	2,844
Equalization	1	0.3731	468		468	5	473
Reg of Deeds	4	1.4925	1,874		1,874	22	1,896
Drain Comm	4	1.4925	1,874		1,874	22	1,896
Sheriff Admin	29	10.8209	13,584		13,584	159	13,743
Jail	30	11.1940	14,053		14,053	165	14,218
Veterans Affairs	1	0.3731	468		468	5	473
MSU Extension	3	1.1194	1,405		1,405	16	1,421
Parks & Rec	1	0.3731	468		468	5	473
911 Fund	15	5.5970	7,026		7,026	82	7,108
Friend of Court	15	5.5970	7,026		7,026	82	7,108
Health Dept	29	10.8209	13,584		13,584	159	13,743
Mental Health	61	22.7616	28,573		28,573	338	28,911
Pers. Care-Aide	10	3.7313	4,684		4,684	55	4,739
Animal Control	4	1.4925	1,874		1,874	22	1,896
Police Services	16	5.9701	7,495		7,495	88	7,583
Law Enforc Grant	2	0.7463	937		937	11	948
Comm Development	2	0.7463	937		937	11	948
SubTotal	268	100.0000	125,536		125,536	1,471	127,007
TOTAL	268	100.0000	125,536		125,536	1,471	127,007

Allocation Basis: Number of union positions by department

Allocation Source: Union deduction report

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Professional Services

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	4,594	3.1968	4,594		4,594		4,594
Sheriff Admin	1,043	0.7258	1,043		1,043	13	1,056
All Others	138,071	96.0774	138,071		138,071	1,672	139,743
SubTotal	143,708	100.0000	143,708		143,708	1,685	145,393
TOTAL	143,708	100.0000	143,708		143,708	1,685	145,393

Allocation Basis: Dollar amount of assigned services by department

Allocation Source: Paid invoices

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .5 - Allocation Summary
For Department Professional Services

Receiving Department	Total	Accounting Serv	Labor Relations	Legal Services
Administrative	5,464	870	0	4,594
Professional Services	1,309	1,309	0	0
Prosecuting Attorney	5,833	1,568	4,265	0
Treasurer	2,737	1,316	1,421	0
Computer Operations	1,485	1,012	473	0
Accounting	2,110	1,162	948	0
Utilities	996	996	0	0
Building & Grounds	4,455	2,559	1,896	0
Insurance	615	615	0	0
Bd of Comm	389	389	0	0
Circuit Court	3,885	3,885	0	0
District Court	8,988	1,405	7,583	0
Jury Board	99	99	0	0
Indigent Counsel	3,025	3,025	0	0
Probate Court	587	587	0	0
Adult Probation	164	164	0	0
Elections	582	582	0	0
County Clerk	3,567	723	2,844	0
Equalization	744	271	473	0
Reg of Deeds	2,370	474	1,896	0
Drain Comm	2,340	444	1,896	0
Boundary Comm	4	4	0	0
Sheriff Admin	16,178	1,379	13,743	1,056
Crim Just Trng	6	6	0	0
Marine Safety	112	112	0	0
Jail	15,319	1,101	14,218	0
Medical Examiner	358	358	0	0
Veterans Burial	115	115	0	0
Veterans Affairs	855	382	473	0
MSU Extension	2,108	687	1,421	0
Conservation Act	9	9	0	0
Planning	275	275	0	0
Co. Memberships	15	15	0	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .5 - Allocation Summary
For Department Professional Services

Receiving Department	Total	Accounting Serv	Labor Relations	Legal Services
LDC Development	2	2	0	0
Road Comm	228	228	0	0
Parks & Rec	2,785	2,312	473	0
Polly Ann Trail	124	124	0	0
911 Fund	8,205	1,097	7,108	0
Friend of Court	8,164	1,056	7,108	0
Marriage Counsel	24	24	0	0
Health Dept	18,411	4,668	13,743	0
Mental Health	46,597	17,686	28,911	0
Pers. Care-Aide	6,518	1,779	4,739	0
Animal Control	2,512	616	1,896	0
Enviro/Recycling	52	52	0	0
County Surveyor	230	230	0	0
Pub Impv MCF	28	28	0	0
ROD Automation	95	95	0	0
Rental Property	444	444	0	0
Emerg Management	511	511	0	0
Community Grants	1,453	1,453	0	0
T.N.U.	289	289	0	0
Police Services	10,337	2,754	7,583	0
Law Enforc Prog	343	343	0	0
Law Enforc Grant	2,021	1,073	948	0
Law Enforc Other	235	235	0	0
Law Library	93	93	0	0
Comm Development	1,831	883	948	0
Senior Millage	59	59	0	0
Hort Sup/Serv MI	323	323	0	0
Family Focus	176	176	0	0
F.I.A.	355	355	0	0
MCF Operations	191	191	0	0
Child Care	1,650	1,650	0	0
Veterans Trust	89	89	0	0
Comm Collaborat	2,477	2,477	0	0



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .5 - Allocation Summary
For Department Professional Services

Receiving Department	Total	Accounting Serv	Labor Relations	Legal Services
Debt Serv Funds	205	205	0	0
Cap Proj Funds	238	238	0	0
Deliquent Tax	67	67	0	0
Foreclosure	194	194	0	0
Revolving Drain	36	36	0	0
Treas Ofc Admin	12	12	0	0
Delq Tax Revolv	20	20	0	0
Drain Equipment	214	214	0	0
CMH Equipment	51	51	0	0
Equip Aquisition	2,922	2,922	0	0
Unempl Insurance	45	45	0	0
Workers Comp Ins	115	115	0	0
Health Insurance	4,277	4,277	0	0
Retirement Sys	78	78	0	0
Health Care Save	25	25	0	0
Special Assess	235	235	0	0
All Others	139,767	24	0	139,743
Direct Billed	0	0	0	0
Total	352,451	80,051	127,007	145,393

**Lapeer County, Michigan
Prosecuting Attorney
Nature and Extent of Services**

The office of the Prosecuting Attorney provides civil counsel to various County departments and prosecutes all criminal matters of the County. For purposes of this cost allocation plan, the only portion of the Prosecuting Attorney's office that is allocated is for time spent handling civil counsel matters for county departments. The cost of this department has been separated into the following activities based on the assigned responsibilities of the individuals within this department. Those individuals that spend 100% of their time related to a specific activity have been assigned to their respective activity. If an individual is split between 2 or more activities, a time and effort summary was used to distribute the appropriate percentage of effort between the benefiting activities.

Civil Counsel - involves providing legal advice, drawing up and evaluating contracts and preparing legal opinions as requested. This activity is an allowable function and has been allocated based on the number of FTE employees by department.

General Government - all other activities within the Prosecuting Attorney's office are considered general government in nature and are not allocated, including the child support recovery which is included in a cooperative reimbursement contract.

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

**Lapeer County, Michigan
Prosecuting Attorney
Nature and Extent of Services**

Computation of Prosecuting Attorney Indirect Costs
Based on the year ended December 31, 2008

	Total	PA-Misc	PA-DP
Final Costs 2008	\$ 126,373	\$ 117,270	\$ 9,103
Fixed Costs 2008	63,319	60,607	3,242
Roll forward Difference	63,054	57,193	5,861
Proposed Costs for 2010	\$ 189,427	\$ 174,463	\$ 14,964

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .2 - Costs To Be Allocated
For Department Prosecuting Attorney

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,209,032			1,209,032
Cost Allocation	(63,319)			
Vehicle Cost Alloc.	(3,684)			
Total Deductions:	(67,003)			(67,003)
Building Use Charge	7,918		7,918	
Administrative	9,960	1,229	11,189	
Professional Services	5,765	68	5,833	
Prosecuting Attorney		2,809	2,809	
Treasurer		170	170	
Computer Operations		9,103	9,103	
Accounting		7,948	7,948	
Utilities		15,181	15,181	
Building & Grounds		25,079	25,079	
Insurance		41,143	41,143	
Total Allocated Additions:	23,643	102,730	126,373	126,373
F/B Adjustment	(2,214)			
Total Departmental Cost Adjustments:	(2,214)			(2,214)
Total To Be Allocated:	1,163,458	102,730		1,266,188

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .3 - Costs Allocated By Activity
For Department Prosecuting Attorney

	Total	General & Admin	Civil Counsel	Other Services
Wages & Benefits				
SALARIES & WAGES	784,334	0	47,420	736,914
FRINGE BENEFITS	301,166	0	18,221	282,945
Other Expense & Cost				
Supplies IV-D	3,889	0	0	3,889
Supplies Other	13,720	0	830	12,890
Process Serv IV-D	1,577	0	0	1,577
Witness Fees	1,838	0	0	1,838
Stenograph	2,258	0	0	2,258
Consulting	2,092	0	0	2,092
Parentage Testing	2,095	0	0	2,095
Special Proj.	10	0	0	10
Telephone	8,184	0	495	7,689
Travel Misc	1,466	0	89	1,377
Travel IV-D	157	0	0	157
Equipment Maint	1,996	0	121	1,875
*Cost Allocation	63,319	63,319	0	0
Equipment Rent	3,528	0	213	3,315
*Vehicle Cost Alloc.	3,684	3,684	0	0
Tech License	2,700	0	0	2,700
Training	1,070	0	65	1,005
Memberships IV-D	158	0	0	158
Memberships	2,743	0	166	2,577
Books	7,048	0	426	6,622
Departmental Totals				
Total Expenditures	1,209,032	67,003	68,046	1,073,983
Deductions				
Total Deductions	(67,003)	(67,003)	0	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .3 - Costs Allocated By Activity
For Department Prosecuting Attorney

	Total	General & Admin	Civil Counsel	Other Services
Cost Adjustments				
F/B Adjustment	(2,214)	0	(134)	(2,080)
Functional Cost	1,139,815	0	67,912	1,071,903
Allocation Step 1				
Inbound- All Others	23,643	0	1,429	22,214
Unallocated Costs	(1,094,117)	0	0	(1,094,117)
1st Allocation	69,341	0	69,341	0
Allocation Step 2				
Inbound- All Others	102,730	0	6,211	96,519
Unallocated Costs	(96,519)	0	0	(96,519)
2nd Allocation	6,211	0	6,211	0
Total For 0050 Prosecuting				
Total Allocated	75,552	0	75,552	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Prosecuting Attorney

Activity - Civil Counsel

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	3.00	0.7597	527		527		527
Prosecuting Attorney	16.00	4.0517	2,809		2,809		2,809
Treasurer	6.40	1.6207	1,124		1,124	106	1,230
Computer Operations	1.00	0.2532	176		176	17	193
Accounting	4.00	1.0129	702		702	66	768
Building & Grounds	6.00	1.5194	1,054		1,054	99	1,153
Bd of Comm	7.00	1.7726	1,229		1,229	116	1,345
Circuit Court	14.90	3.7731	2,616		2,616	246	2,862
District Court	22.40	5.6723	3,933		3,933	370	4,303
Probate Court	4.00	1.0129	702		702	66	768
County Clerk	8.00	2.0258	1,405		1,405	132	1,537
Equalization	1.00	0.2532	176		176	17	193
Reg of Deeds	5.00	1.2661	878		878	83	961
Drain Comm	6.00	1.5194	1,054		1,054	99	1,153
Sheriff Admin	33.20	8.4072	5,830		5,830	549	6,379
Jail	29.80	7.5462	5,233		5,233	492	5,725
Veterans Affairs	1.00	0.2532	176		176	17	193
MSU Extension	3.00	0.7597	527		527	50	577
Parks & Rec	11.60	2.9375	2,037		2,037	192	2,229
911 Fund	18.70	4.7354	3,284		3,284	309	3,593
Friend of Court	19.00	4.8113	3,336		3,336	314	3,650
Health Dept	46.60	11.8005	8,183		8,183	770	8,953
Mental Health	68.60	17.3716	12,042		12,042	1,129	13,171
Pers. Care-Aide	15.00	3.7984	2,634		2,634	248	2,882
Animal Control	5.00	1.2661	878		878	83	961
County Surveyor	1.00	0.2532	176		176	17	193
Emerg Management	1.00	0.2532	176		176	17	193
Community Grants	3.60	0.9116	632		632	59	691
Police Services	15.80	4.0010	2,774		2,774	261	3,035
Law Enforc Prog	0.70	0.1773	123		123	12	135

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Prosecuting Attorney

Activity - Civil Counsel

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Law Enforc Grant	2.00	0.5065	351		351	33	384
Comm Development	3.70	0.9369	650		650	61	711
Hort Sup/Serv MI	1.00	0.2532	176		176	17	193
Family Focus	0.40	0.1013	70		70	7	77
F.I.A.	0.60	0.1519	105		105	10	115
Child Care	3.40	0.8610	597		597	56	653
Comm Collaborat	5.50	1.3928	966		966	91	1,057
SubTotal	394.90	100.0000	69,341		69,341	6,211	75,552
TOTAL	394.90	100.0000	69,341		69,341	6,211	75,552

Allocation Basis: Average number of FTE's by department

Allocation Source: FTE Summary

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .5 - Allocation Summary
For Department Prosecuting Attorney

Receiving Department	Total	Civil Counsel
Administrative	527	527
Prosecuting Attorney	2,809	2,809
Treasurer	1,230	1,230
Computer Operations	193	193
Accounting	768	768
Building & Grounds	1,153	1,153
Bd of Comm	1,345	1,345
Circuit Court	2,862	2,862
District Court	4,303	4,303
Probate Court	768	768
County Clerk	1,537	1,537
Equalization	193	193
Reg of Deeds	961	961
Drain Comm	1,153	1,153
Sheriff Admin	6,379	6,379
Jail	5,725	5,725
Veterans Affairs	193	193
MSU Extension	577	577
Parks & Rec	2,229	2,229
911 Fund	3,593	3,593
Friend of Court	3,650	3,650
Health Dept	8,953	8,953
Mental Health	13,171	13,171
Pers. Care-Aide	2,882	2,882
Animal Control	961	961
County Surveyor	193	193
Emerg Management	193	193
Community Grants	691	691
Police Services	3,035	3,035
Law Enforc Prog	135	135
Law Enforc Grant	384	384
Comm Development	711	711
Hort Sup/Serv MI	193	193



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .5 - Allocation Summary
For Department Prosecuting Attorney

Receiving Department	Total	Civil Counsel
Family Focus	77	77
F.I.A.	115	115
Child Care	653	653
Comm Collaborat	1,057	1,057
Direct Billed	0	0
Total	<u>75,552</u>	<u>75,552</u>

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

The Lapeer County Treasurer's department is responsible for the collection, recording, depositing and investing of all money received from and for other county departments including federal and state grant remittances. The cost of this department has been separated into the following activities based on the assigned responsibilities of the individuals within this department. Those individuals that spend 100% of their time related to a specific activity have been assigned to their respective activity. If an individual is split between 2 or more activities, a time and effort summary was used to distribute the appropriate percentage of effort between the benefiting activities.

Cash Accounting – this activity identifies the costs of processing and reconciling cash receipts associated with all county departments. The basis of allocation is the number of cash receipt transactions by department.

Accounts Payable – this activity identifies the costs associated with processing Accounts Payable checks. The basis of allocation is the number of accounts payable checks by benefiting department.

General Government – This activity accounts for all remaining services performed by the Treasurer's office and includes providing services to the general public, handling delinquent taxes, and investment of county funds.

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

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

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .2 - Costs To Be Allocated
For Department Treasurer

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	470,278			470,278
Cost Allocation	(77,726)			
Total Deductions:	(77,726)			(77,726)
Building Use Charge	3,851		3,851	
Administrative	3,984	492	4,476	
Professional Services	2,705	32	2,737	
Prosecuting Attorney	1,124	106	1,230	
Treasurer		7,459	7,459	
Computer Operations		4,309	4,309	
Accounting		4,276	4,276	
Utilities		7,438	7,438	
Building & Grounds		11,845	11,845	
Insurance		12,624	12,624	
Total Allocated Additions:	11,664	48,581	60,245	60,245
F/B Adjustment	2,958			
Total Departmental Cost Adjustments:	2,958			2,958
Total To Be Allocated:	407,174	48,581		455,755

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	General & Admin	Cash Accounting	Accts Payable	General Gov't
Wages & Benefits					
SALARIES & WAGES	247,705	0	86,856	5,035	155,814
FRINGE BENEFITS	103,897	0	36,426	2,109	65,362
Other Expense & Cost					
Postage	4,991	0	0	0	4,991
Supplies	7,099	0	2,489	144	4,466
Contract Services	8,409	174	0	0	8,235
Tech Licenses	9,435	0	0	0	9,435
Operating Expense	3,101	0	1,087	63	1,951
Expendable Equip	700	0	245	14	441
Interest Expense	7,215	0	2,530	146	4,539
*Cost Allocation	77,726	77,726	0	0	0
Departmental Totals					
Total Expenditures	470,278	77,900	129,633	7,511	255,234
Deductions					
Total Deductions	(77,726)	(77,726)	0	0	0
Cost Adjustments					
F/B Adjustment	2,958	0	1,037	60	1,861
Functional Cost	395,510	174	130,670	7,571	257,095
Allocation Step 1					
Inbound- All Others	11,664	0	4,090	237	7,337
Reallocate Admin Costs		(174)	58	3	113
Unallocated Costs	(264,545)	0	0	0	(264,545)
1st Allocation	142,629	0	134,818	7,811	0
Allocation Step 2					
Inbound- All Others	48,581	0	17,035	987	30,559
Unallocated Costs	(30,559)	0	0	0	(30,559)
2nd Allocation	18,022	0	17,035	987	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	General & Admin	Cash Accounting	Accts Payable	General Gov't
Total For 0060 Treasurer					
Total Allocated	160,651	0	151,853	8,798	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Cash Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Attorney	18	0.0427	58		58		58
Treasurer	2,316	5.4943	7,407		7,407		7,407
Accounting	15	0.0356	48		48	6	54
Circuit Court	593	1.4068	1,897		1,897	254	2,151
Indigent Counsel	147	0.3487	470		470	63	533
Probate Court	326	0.7734	1,043		1,043	139	1,182
Elections	33	0.0783	106		106	14	120
County Clerk	12,057	28.6029	38,562		38,562	5,158	43,720
Reg of Deeds	1,282	3.0413	4,100		4,100	548	4,648
Drain Comm	4	0.0095	13		13	2	15
Sheriff Admin	132	0.3131	422		422	56	478
Jail	63	0.1495	201		201	27	228
Medical Examiner	44	0.1044	141		141	19	160
Road Comm	122	0.2894	390		390	52	442
Parks & Rec	191	0.4531	611		611	82	693
911 Fund	173	0.4104	553		553	74	627
Friend of Court	1,210	2.8705	3,870		3,870	518	4,388
Marriage Counsel	514	1.2194	1,644		1,644	220	1,864
Health Dept	619	1.4685	1,980		1,980	265	2,245
Mental Health	295	0.6998	943		943	126	1,069
Pers. Care-Aide	126	0.2989	403		403	54	457
Animal Control	350	0.8303	1,119		1,119	150	1,269
ROD Automation	250	0.5931	800		800	107	907
Rental Property	84	0.1993	269		269	36	305
Emerg Management	14	0.0332	45		45	6	51
Community Grants	1,017	2.4126	3,253		3,253	435	3,688
T.N.U.	42	0.0996	134		134	18	152
Police Services	106	0.2515	339		339	45	384
Law Enforc Prog	14	0.0332	45		45	6	51
Law Enforc Grant	22	0.0522	70		70	9	79

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Cash Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Law Enforc Other	116	0.2752	371		371	50	421
Comm Development	119	0.2823	381		381	51	432
Senior Millage	145	0.3440	464		464	62	526
Hort Sup/Serv MI	7	0.0166	22		22	3	25
Family Focus	9	0.0214	29		29	4	33
F.I.A.	44	0.1044	141		141	19	160
MCF Operations	253	0.6002	809		809	108	917
Child Care	387	0.9181	1,238		1,238	166	1,404
Comm Collaborat	28	0.0664	90		90	12	102
Debt Serv Funds	182	0.4318	582		582	78	660
Cap Proj Funds	37	0.0878	118		118	16	134
Deliquent Tax	13,226	31.3760	42,300		42,300	5,658	47,958
Foreclosure	5,256	12.4689	16,810		16,810	2,249	19,059
Equip Aquisition	12	0.0285	38		38	5	43
Health Insurance	35	0.0830	112		112	15	127
Special Assess	118	0.2799	377		377	50	427
SubTotal	42,153	100.0000	134,818		134,818	17,035	151,853
TOTAL	42,153	100.0000	134,818		134,818	17,035	151,853

Allocation Basis: Number of cash receipt transactions by department

Allocation Source: Detail transaction history

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	84	0.2205	17		17		17
Professional Services	104	0.2730	21		21		21
Prosecuting Attorney	548	1.4385	112		112		112
Treasurer	252	0.6615	52		52		52
Computer Operations	108	0.2835	22		22	3	25
Accounting	158	0.4148	32		32	4	36
Utilities	598	1.5698	123		123	16	139
Building & Grounds	1,740	4.5676	357		357	46	403
Insurance	10	0.0263	2		2		2
Bd of Comm	176	0.4620	36		36	5	41
Circuit Court	3,102	8.1430	636		636	83	719
District Court	790	2.0738	162		162	21	183
Jury Board	78	0.2048	16		16	2	18
Indigent Counsel	2,824	7.4132	579		579	75	654
Probate Court	272	0.7140	56		56	7	63
Adult Probation	128	0.3360	26		26	3	29
Elections	470	1.2338	96		96	13	109
County Clerk	308	0.8085	63		63	8	71
Equalization	16	0.0420	3		3		3
Reg of Deeds	138	0.3623	28		28	4	32
Drain Comm	118	0.3098	24		24	3	27
Boundary Comm	4	0.0105	1		1		1
Sheriff Admin	752	1.9741	154		154	20	174
Crim Just Trng	4	0.0105	1		1		1
Marine Safety	54	0.1418	11		11	1	12
Jail	628	1.6486	129		129	17	146
Medical Examiner	178	0.4673	36		36	5	41
Veterans Burial	108	0.2835	22		22	3	25
Veterans Affairs	118	0.3098	24		24	3	27
MSU Extension	380	0.9975	78		78	10	88

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Conservation Act	8	0.0210	2		2		2
Planning	176	0.4620	36		36	5	41
Co. Memberships	14	0.0368	3		3		3
LDC Development	2	0.0053					
Parks & Rec	1,348	3.5386	276		276	36	312
Polly Ann Trail	40	0.1050	8		8	1	9
911 Fund	616	1.6171	126		126	16	142
Friend of Court	592	1.5541	121		121	16	137
Marriage Counsel	8	0.0210	2		2		2
Health Dept	3,411	8.9542	699		699	91	790
Mental Health	9,187	24.1159	1,888		1,888	245	2,133
Pers. Care-Aide	1,210	3.1764	248		248	32	280
Animal Control	236	0.6195	48		48	6	54
Enviro/Recycling	32	0.0840	7		7	1	8
County Surveyor	44	0.1155	9		9	1	10
ROD Automation	72	0.1890	15		15	2	17
Rental Property	408	1.0710	84		84	11	95
Emerg Management	234	0.6143	48		48	6	54
Community Grants	224	0.5880	46		46	6	52
T.N.U.	203	0.5329	42		42	5	47
Law Enforc Prog	120	0.3150	25		25	3	28
Law Enforc Grant	179	0.4699	37		37	5	42
Law Enforc Other	210	0.5513	43		43	6	49
Law Library	72	0.1890	15		15	2	17
Comm Development	214	0.5618	44		44	6	50
Senior Millage	40	0.1050	8		8	1	9
F.I.A.	171	0.4489	35		35	5	40
MCF Operations	26	0.0683	5		5	1	6
Child Care	784	2.0581	161		161	21	182
Veterans Trust	74	0.1943	15		15	2	17

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Comm Collaborat	233	0.6116	48		48	6	54
Debt Serv Funds	40	0.1050	8		8	1	9
Cap Proj Funds	186	0.4883	38		38	5	43
Foreclosure	106	0.2783	22		22	3	25
Revolving Drain	20	0.0525	4		4	1	5
Treas Ofc Admin	2	0.0053					
Delq Tax Revolv	18	0.0473	4		4		4
Drain Equipment	172	0.4515	35		35	5	40
Equip Aquisition	2,650	6.9565	543		543	70	613
Unempl Insurance	2	0.0053					
Workers Comp Ins	66	0.1733	14		14	2	16
Health Insurance	220	0.5775	45		45	6	51
Retirement Sys	12	0.0315	2		2		2
Health Care Save	2	0.0053					
Special Assess	158	0.4148	32		32	4	36
All Others	4	0.0105	1		1		1
SubTotal	38,094	100.0000	7,811		7,811	987	8,798
TOTAL	38,094	100.0000	7,811		7,811	987	8,798

Allocation Basis: Number of accounts payable transactions by department

Allocation Source: Detail transaction history

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Accts Payable
Administrative	17	0	17
Professional Services	21	0	21
Prosecuting Attorney	170	58	112
Treasurer	7,459	7,407	52
Computer Operations	25	0	25
Accounting	90	54	36
Utilities	139	0	139
Building & Grounds	403	0	403
Insurance	2	0	2
Bd of Comm	41	0	41
Circuit Court	2,870	2,151	719
District Court	183	0	183
Jury Board	18	0	18
Indigent Counsel	1,187	533	654
Probate Court	1,245	1,182	63
Adult Probation	29	0	29
Elections	229	120	109
County Clerk	43,791	43,720	71
Equalization	3	0	3
Reg of Deeds	4,680	4,648	32
Drain Comm	42	15	27
Boundary Comm	1	0	1
Sheriff Admin	652	478	174
Crim Just Trng	1	0	1
Marine Safety	12	0	12
Jail	374	228	146
Medical Examiner	201	160	41
Veterans Burial	25	0	25
Veterans Affairs	27	0	27
MSU Extension	88	0	88
Conservation Act	2	0	2
Planning	41	0	41
Co. Memberships	3	0	3

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Accts Payable
Road Comm	442	442	0
Parks & Rec	1,005	693	312
Polly Ann Trail	9	0	9
911 Fund	769	627	142
Friend of Court	4,525	4,388	137
Marriage Counsel	1,866	1,864	2
Health Dept	3,035	2,245	790
Mental Health	3,202	1,069	2,133
Pers. Care-Aide	737	457	280
Animal Control	1,323	1,269	54
Enviro/Recycling	8	0	8
County Surveyor	10	0	10
ROD Automation	924	907	17
Rental Property	400	305	95
Emerg Management	105	51	54
Community Grants	3,740	3,688	52
T.N.U.	199	152	47
Police Services	384	384	0
Law Enforc Prog	79	51	28
Law Enforc Grant	121	79	42
Law Enforc Other	470	421	49
Law Library	17	0	17
Comm Development	482	432	50
Senior Millage	535	526	9
Hort Sup/Serv MI	25	25	0
Family Focus	33	33	0
F.I.A.	200	160	40
MCF Operations	923	917	6
Child Care	1,586	1,404	182
Veterans Trust	17	0	17
Comm Collaborat	156	102	54
Debt Serv Funds	669	660	9
Cap Proj Funds	177	134	43



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Accts Payable
Deliquent Tax	47,958	47,958	0
Foreclosure	19,084	19,059	25
Revolving Drain	5	0	5
Delq Tax Revolv	4	0	4
Drain Equipment	40	0	40
Equip Aquisition	656	43	613
Workers Comp Ins	16	0	16
Health Insurance	178	127	51
Retirement Sys	2	0	2
Special Assess	463	427	36
All Others	1	0	1
Direct Billed	0	0	0
Total	160,651	151,853	8,798

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

The Lapeer County Computer Operations department is responsible for providing automated data processing services for all county departments. The cost of this department has been separated into the following activities based on the assigned responsibilities of the individuals within this department. Those individuals that spend 100% of their time related to a specific activity have been assigned to their respective activity. If an individual is split between 2 or more activities, a time and effort summary was used to distribute the appropriate percentage of effort between the benefiting activities.

Computer Services - The services included in this activity consists of computer operations, data entry and report distribution. Some responsibilities include generation and distribution of the financial systems report development and maintenance of the employee flexible benefit tracking programs general ledger, and budget data input. The basis of allocation is the number of PC's by department.

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

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

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

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .2 - Costs To Be Allocated
For Department Computer Operations

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	156,954			156,954
Cost Allocation	(4,227)			
Total Deductions:	(4,227)			(4,227)
Building Use Charge	755		755	
Administrative	623	77	700	
Professional Services	1,468	17	1,485	
Prosecuting Attorney	176	17	193	
Treasurer	22	3	25	
Computer Operations		629	629	
Accounting		2,355	2,355	
Utilities		1,458	1,458	
Building & Grounds		2,322	2,322	
Insurance		2,003	2,003	
Total Allocated Additions:	3,044	8,881	11,925	11,925
Equipment Use	24,123			
F/B Adjustment	746			
Total Departmental Cost Adjustments:	24,869			24,869
Total To Be Allocated:	180,640	8,881		189,521

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .3 - Costs Allocated By Activity
For Department Computer Operations

	Total	General & Admin	Computer Serv	Contract Serv
Wages & Benefits				
SALARIES & WAGES	37,788	0	37,788	0
FRINGE BENEFITS	16,553	0	16,553	0
Other Expense & Cost				
Supplies	7,742	0	7,742	0
Contract Services	74,545	0	44,537	30,008
Operating Expense	1,200	0	1,200	0
Technology License	14,899	0	8,299	6,600
*Cost Allocation	4,227	4,227	0	0
Departmental Totals				
Total Expenditures	156,954	4,227	116,119	36,608
Deductions				
Total Deductions	(4,227)	(4,227)	0	0
Cost Adjustments				
Equipment Use	24,123	0	24,123	0
F/B Adjustment	746	0	746	0
Functional Cost	177,596	0	140,988	36,608
Allocation Step 1				
Inbound- All Others	3,044	0	3,044	0
1st Allocation	180,640	0	144,032	36,608
Allocation Step 2				
Inbound- All Others	8,881	0	8,881	0
2nd Allocation	8,881	0	8,881	0
Total For 0070 Computer				
Total Allocated	189,521	0	152,913	36,608

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Computer Operations

Activity - Computer Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	3	0.6550	943		943		943
Prosecuting Attorney	18	3.9301	5,661		5,661		5,661
Treasurer	11	2.4017	3,459		3,459		3,459
Computer Operations	2	0.4367	629		629		629
Accounting	5	1.0917	1,572		1,572	105	1,677
Building & Grounds	3	0.6550	943		943	63	1,006
Bd of Comm	7	1.5284	2,201		2,201	147	2,348
Circuit Court	20	4.3668	6,290		6,290	419	6,709
District Court	27	5.8952	8,491		8,491	566	9,057
Probate Court	20	4.3668	6,290		6,290	419	6,709
Adult Probation	1	0.2183	314		314	21	335
County Clerk	9	1.9651	2,830		2,830	189	3,019
Equalization	2	0.4367	629		629	42	671
Reg of Deeds	19	4.1485	5,975		5,975	398	6,373
Drain Comm	4	0.8734	1,258		1,258	84	1,342
Sheriff Admin	24	5.2402	7,548		7,548	503	8,051
Jail	6	1.3100	1,887		1,887	126	2,013
Veterans Affairs	3	0.6550	943		943	63	1,006
MSU Extension	8	1.7467	2,516		2,516	168	2,684
Parks & Rec	2	0.4367	629		629	42	671
911 Fund	29	6.3319	9,120		9,120	607	9,727
FOC DP	27	5.8952	8,491		8,491	566	9,057
Health Dept	90	19.6506	28,306		28,306	1,880	30,186
Mental Health	90	19.6507	28,303		28,303	1,885	30,188
Pers. Care-Aide	7	1.5284	2,201		2,201	147	2,348
Animal Control	4	0.8734	1,258		1,258	84	1,342
Emerg Management	2	0.4367	629		629	42	671
Community Grants	4	0.8734	1,258		1,258	84	1,342
Comm Development	3	0.6550	943		943	63	1,006
Senior Activity	4	0.8734	1,258		1,258	84	1,342

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Computer Operations

Activity - Computer Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Hort Sup/Serv MI	1	0.2183	314		314	21	335
Family Focus	1	0.2183	314		314	21	335
Child Care	2	0.4367	629		629	42	671
SubTotal	458	100.0000	144,032		144,032	8,881	152,913
TOTAL	458	100.0000	144,032		144,032	8,881	152,913

Allocation Basis: Number of assigned PC's by department

Allocation Source: PC Inventory

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Computer Operations

Activity - Contract Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Attorney	3,442.50	9.4037	3,442		3,442		3,442
Treasurer	850.00	2.3219	850		850		850
Accounting	8,482.50	23.1712	8,483		8,483		8,483
Building & Grounds	807.50	2.2058	807		807		807
Circuit Court	737.67	2.0151	738		738		738
District Court	1,120.16	3.0599	1,120		1,120		1,120
Probate Court	525.17	1.4346	525		525		525
Adult Probation	170.00	0.4644	170		170		170
Elections	170.00	0.4644	170		170		170
County Clerk	127.50	0.3483	128		128		128
Drain Comm	935.00	2.5541	935		935		935
Sheriff Admin	7,297.50	19.9342	7,297		7,297		7,297
Jail	10,880.00	29.7199	10,881		10,881		10,881
Veterans Affairs	212.50	0.5805	212		212		212
MSU Extension	382.50	1.0449	383		383		383
Parks & Rec	255.00	0.6966	255		255		255
Animal Control	212.50	0.5805	212		212		212
SubTotal	36,608.00	100.0000	36,608		36,608		36,608
TOTAL	36,608.00	100.0000	36,608		36,608		36,608

Allocation Basis: Dollar amount of contract services by department

Allocation Source: Paid Invoices

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .5 - Allocation Summary
For Department Computer Operations

Receiving Department	Total	Computer Serv	Contract Serv
Administrative	943	943	0
Prosecuting Attorney	9,103	5,661	3,442
Treasurer	4,309	3,459	850
Computer Operations	629	629	0
Accounting	10,160	1,677	8,483
Building & Grounds	1,813	1,006	807
Bd of Comm	2,348	2,348	0
Circuit Court	7,447	6,709	738
District Court	10,177	9,057	1,120
Probate Court	7,234	6,709	525
Adult Probation	505	335	170
Elections	170	0	170
County Clerk	3,147	3,019	128
Equalization	671	671	0
Reg of Deeds	6,373	6,373	0
Drain Comm	2,277	1,342	935
Sheriff Admin	15,348	8,051	7,297
Jail	12,894	2,013	10,881
Veterans Affairs	1,218	1,006	212
MSU Extension	3,067	2,684	383
Parks & Rec	926	671	255
911 Fund	9,727	9,727	0
FOC DP	9,057	9,057	0
Health Dept	30,186	30,186	0
Mental Health	30,188	30,188	0
Pers. Care-Aide	2,348	2,348	0
Animal Control	1,554	1,342	212
Emerg Management	671	671	0
Community Grants	1,342	1,342	0
Comm Development	1,006	1,006	0
Senior Activity	1,342	1,342	0
Hort Sup/Serv MI	335	335	0
Family Focus	335	335	0



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .5 - Allocation Summary
For Department Computer Operations

Receiving Department	Total	Computer Serv	Contract Serv
Child Care	671	671	0
Direct Billed	0	0	0
Total	189,521	152,913	36,608

Lapeer County, Michigan
Accounting
Nature and Extent of Services

The Accounting department is responsible for accounting, budgetary control, and payroll preparation. The cost of this department has been separated into the following activities based on the assigned responsibilities of the individuals within this department. Those individuals that spend 100% of their time related to a specific activity have been assigned to their respective activity. If an individual is split between 2 or more activities, a time and effort summary was used to distribute the appropriate percentage of effort between the benefiting activities.

General Accounting - this activity identifies the costs of operating and maintaining the countywide General Ledger system, preparing journal entries, and the development and review of County department budgets. Related costs are distributed to all County departments. The basis of allocation is the total number of accounting transactions posted by department.

Accounts Payable - this activity distributes the costs associated with processing accounts payable transactions. Related costs have been distributed to all County departments. The basis of allocation is the number of payment vouchers processed by department.

Payroll Services - this function distributes the cost of managing the preparation of the payroll and related reports, withholdings and filings for all County employees receiving payroll services. Costs of this service are distributed to all County departments. The basis of allocation is the dollar amount of the payroll costs by department.

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

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

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

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .2 - Costs To Be Allocated
For Department Accounting

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	278,580			278,580
Cost Allocation	(13,914)			
Total Deductions:	(13,914)			(13,914)
Building Use Charge	2,057		2,057	
Administrative	2,490	307	2,797	
Professional Services	2,085	25	2,110	
Prosecuting Attorney	702	66	768	
Treasurer	80	10	90	
Computer Operations	10,055	105	10,160	
Accounting		3,452	3,452	
Utilities		3,974	3,974	
Building & Grounds		6,329	6,329	
Insurance		9,448	9,448	
Total Allocated Additions:	17,469	23,716	41,185	41,185
Misc Reimb	(185)			
Bank Charges	32,475			
F/B Adjustment	745			
Total Departmental Cost Adjustments:	33,035			33,035
Total To Be Allocated:	315,170	23,716		338,886

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .3 - Costs Allocated By Activity
For Department Accounting

	Total	General & Admin	General Acctng	Accts Payable	Payroll
Wages & Benefits					
SALARIES & WAGES	182,110	0	77,682	52,186	52,242
FRINGE BENEFITS	74,364	0	31,716	21,313	21,335
Other Expense & Cost					
Supplies	6,229	0	2,657	1,785	1,787
Operating Expense	1,896	0	809	543	544
Expendable Equip	67	0	29	19	19
*Cost Allocation	13,914	13,914	0	0	0
Departmental Totals					
Total Expenditures	278,580	13,914	112,893	75,846	75,927
Deductions					
Total Deductions	(13,914)	(13,914)	0	0	0
Cost Adjustments					
Misc Reimb	(185)	(185)	0	0	0
Bank Charges	32,475	0	32,475	0	0
F/B Adjustment	745	0	317	214	214
Functional Cost	297,701	(185)	145,685	76,060	76,141
Allocation Step 1					
Inbound- All Others	17,469	0	7,452	5,006	5,011
Reallocate Admin Costs		185	(89)	(48)	(48)
1st Allocation	315,170	0	153,048	81,018	81,104
Allocation Step 2					
Inbound- All Others	23,716	0	10,117	6,796	6,803
2nd Allocation	23,716	0	10,117	6,796	6,803

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .3 - Costs Allocated By Activity
For Department Accounting

	Total	General & Admin	General Acctng	Accts Payable	Payroll
Total For 0080 Accounting					
Total Allocated	338,886	0	163,165	87,814	87,907

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Accounting

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	837	1.1000	1,684		1,684		1,684
Professional Services	1,259	1.6547	2,532		2,532		2,532
Prosecuting Attorney	1,490	1.9583	2,997		2,997		2,997
Treasurer	1,250	1.6428	2,514		2,514		2,514
Computer Operations	962	1.2643	1,935		1,935		1,935
Accounting	1,104	1.4510	2,221		2,221		2,221
Utilities	946	1.2433	1,903		1,903	138	2,041
Building & Grounds	2,432	3.1963	4,892		4,892	356	5,248
Insurance	585	0.7688	1,177		1,177	86	1,263
Bd of Comm	369	0.4850	742		742	54	796
Circuit Court	3,692	4.8523	7,426		7,426	540	7,966
District Court	1,335	1.7545	2,685		2,685	195	2,880
Jury Board	94	0.1235	189		189	14	203
Indigent Counsel	2,874	3.7772	5,781		5,781	420	6,201
Probate Court	558	0.7334	1,122		1,122	82	1,204
Adult Probation	156	0.2050	314		314	23	337
Elections	553	0.7268	1,112		1,112	81	1,193
County Clerk	687	0.9029	1,382		1,382	100	1,482
Equalization	258	0.3391	519		519	38	557
Reg of Deeds	450	0.5914	905		905	66	971
Drain Comm	422	0.5546	849		849	62	911
Boundary Comm	4	0.0053	8		8	1	9
Sheriff Admin	1,311	1.7230	2,637		2,637	192	2,829
Crim Just Trng	6	0.0079	12		12	1	13
Marine Safety	107	0.1406	215		215	16	231
Jail	1,046	1.3747	2,104		2,104	153	2,257
Medical Examiner	340	0.4469	684		684	50	734
Veterans Burial	110	0.1446	221		221	16	237
Veterans Affairs	363	0.4771	730		730	53	783
MSU Extension	653	0.8582	1,313		1,313	95	1,408

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Accounting

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Conservation Act	9	0.0118	18		18	1	19
Planning	262	0.3443	527		527	38	565
Co. Memberships	14	0.0184	28		28	2	30
LDC Development	2	0.0026	4		4		4
Road Comm	216	0.2839	434		434	32	466
Parks & Rec	2,196	2.8861	4,417		4,417	321	4,738
Polly Ann Trail	118	0.1551	237		237	17	254
911 Fund	1,042	1.3695	2,096		2,096	152	2,248
Friend of Court	1,003	1.3182	2,017		2,017	147	2,164
Marriage Counsel	23	0.0302	46		46	3	49
Health Dept	4,435	5.8288	8,921		8,921	649	9,570
Mental Health	16,800	22.0796	33,794		33,794	2,454	36,248
Pers. Care-Aide	1,691	2.2224	3,401		3,401	247	3,648
Animal Control	586	0.7702	1,179		1,179	86	1,265
Enviro/Recycling	49	0.0644	99		99	7	106
County Surveyor	218	0.2865	438		438	32	470
Pub Impv MCF	27	0.0355	54		54	4	58
ROD Automation	90	0.1183	181		181	13	194
Rental Property	422	0.5546	849		849	62	911
Emerg Management	486	0.6387	978		978	71	1,049
Community Grants	1,381	1.8150	2,778		2,778	202	2,980
T.N.U.	275	0.3614	553		553	40	593
Police Services	2,617	3.4394	5,264		5,264	383	5,647
Law Enforc Prog	326	0.4285	656		656	48	704
Law Enforc Grant	1,019	1.3392	2,050		2,050	149	2,199
Law Enforc Other	223	0.2931	449		449	33	482
Law Library	88	0.1157	177		177	13	190
Comm Development	839	1.1027	1,688		1,688	123	1,811
Senior Millage	56	0.0736	113		113	8	121
Hort Sup/Serv MI	307	0.4035	618		618	45	663

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Accounting

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Family Focus	167	0.2195	336		336	24	360
F.I.A.	338	0.4442	680		680	49	729
MCF Operations	182	0.2392	366		366	27	393
Child Care	1,567	2.0595	3,152		3,152	229	3,381
Veterans Trust	85	0.1117	171		171	12	183
Comm Collaborat	2,354	3.0938	4,735		4,735	344	5,079
Debt Serv Funds	195	0.2563	392		392	29	421
Cap Proj Funds	226	0.2970	455		455	33	488
Deliquent Tax	63	0.0828	127		127	9	136
Foreclosure	185	0.2431	372		372	27	399
Revolving Drain	35	0.0460	70		70	5	75
Treas Ofc Admin	12	0.0158	24		24	2	26
Delq Tax Revolv	19	0.0250	38		38	3	41
Drain Equipment	203	0.2668	408		408	30	438
CMH Equipment	48	0.0631	97		97	7	104
Equip Aquisition	2,776	3.6484	5,584		5,584	406	5,990
Unempl Insurance	42	0.0552	84		84	6	90
Workers Comp Ins	110	0.1446	221		221	16	237
Health Insurance	4,064	5.3412	8,175		8,175	594	8,769
Retirement Sys	74	0.0973	149		149	11	160
Health Care Save	24	0.0315	48		48	4	52
Special Assess	223	0.2931	449		449	33	482
All Others	23	0.0302	46		46	3	49
SubTotal	76,088	100.0000	153,048		153,048	10,117	163,165
TOTAL	76,088	100.0000	153,048		153,048	10,117	163,165

Allocation Basis: Number of general accounting transactions by department

Allocation Source: Detail transaction history

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Accounting

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	84	0.2205	179		179		179
Professional Services	104	0.2730	221		221		221
Prosecuting Attorney	548	1.4385	1,165		1,165		1,165
Treasurer	252	0.6615	536		536		536
Computer Operations	108	0.2835	230		230		230
Accounting	158	0.4148	336		336		336
Utilities	598	1.5698	1,272		1,272	110	1,382
Building & Grounds	1,740	4.5676	3,701		3,701	321	4,022
Insurance	10	0.0263	21		21	2	23
Bd of Comm	176	0.4620	374		374	32	406
Circuit Court	3,102	8.1430	6,597		6,597	572	7,169
District Court	790	2.0738	1,680		1,680	146	1,826
Jury Board	78	0.2048	166		166	14	180
Indigent Counsel	2,824	7.4132	6,006		6,006	521	6,527
Probate Court	272	0.7140	578		578	50	628
Adult Probation	128	0.3360	272		272	24	296
Elections	470	1.2338	1,000		1,000	87	1,087
County Clerk	308	0.8085	655		655	57	712
Equalization	16	0.0420	34		34	3	37
Reg of Deeds	138	0.3623	293		293	25	318
Drain Comm	118	0.3098	251		251	22	273
Boundary Comm	4	0.0105	9		9	1	10
Sheriff Admin	752	1.9741	1,599		1,599	139	1,738
Crim Just Trng	4	0.0105	9		9	1	10
Marine Safety	54	0.1418	115		115	10	125
Jail	628	1.6486	1,336		1,336	116	1,452
Medical Examiner	178	0.4673	379		379	33	412
Veterans Burial	108	0.2835	230		230	20	250
Veterans Affairs	118	0.3098	251		251	22	273
MSU Extension	380	0.9975	808		808	70	878

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Accounting

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Conservation Act	8	0.0210	17		17	1	18
Planning	176	0.4620	374		374	32	406
Co. Memberships	14	0.0368	30		30	3	33
LDC Development	2	0.0053	4		4		4
Parks & Rec	1,348	3.5386	2,867		2,867	249	3,116
Polly Ann Trail	40	0.1050	85		85	7	92
911 Fund	616	1.6171	1,310		1,310	114	1,424
Friend of Court	592	1.5541	1,259		1,259	109	1,368
Marriage Counsel	8	0.0210	17		17	1	18
Health Dept	3,411	8.9542	7,254		7,254	629	7,883
Mental Health	9,187	24.1159	19,539		19,539	1,697	21,236
Pers. Care-Aide	1,210	3.1764	2,573		2,573	223	2,796
Animal Control	236	0.6195	502		502	44	546
Enviro/Recycling	32	0.0840	68		68	6	74
County Surveyor	44	0.1155	94		94	8	102
ROD Automation	72	0.1890	153		153	13	166
Rental Property	408	1.0710	868		868	75	943
Emerg Management	234	0.6143	498		498	43	541
Community Grants	224	0.5880	476		476	41	517
T.N.U.	203	0.5329	432		432	37	469
Law Enforc Prog	120	0.3150	255		255	22	277
Law Enforc Grant	179	0.4699	381		381	33	414
Law Enforc Other	210	0.5513	447		447	39	486
Law Library	72	0.1890	153		153	13	166
Comm Development	214	0.5618	455		455	39	494
Senior Millage	40	0.1050	85		85	7	92
F.I.A.	171	0.4489	364		364	32	396
MCF Operations	26	0.0683	55		55	5	60
Child Care	784	2.0581	1,667		1,667	145	1,812
Veterans Trust	74	0.1943	157		157	14	171

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Accounting

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Comm Collaborat	233	0.6116	496		496	43	539
Debt Serv Funds	40	0.1050	85		85	7	92
Cap Proj Funds	186	0.4883	396		396	34	430
Foreclosure	106	0.2783	225		225	20	245
Revolving Drain	20	0.0525	43		43	4	47
Treas Ofc Admin	2	0.0053	4		4		4
Delq Tax Revolv	18	0.0473	38		38	3	41
Drain Equipment	172	0.4515	366		366	32	398
Equip Aquisition	2,650	6.9565	5,636		5,636	489	6,125
Unempl Insurance	2	0.0053	4		4		4
Workers Comp Ins	66	0.1733	140		140	12	152
Health Insurance	220	0.5775	468		468	41	509
Retirement Sys	12	0.0315	26		26	2	28
Health Care Save	2	0.0053	4		4		4
Special Assess	158	0.4148	336		336	29	365
All Others	4	0.0105	9		9	1	10
SubTotal	38,094	100.0000	81,018		81,018	6,796	87,814
TOTAL	38,094	100.0000	81,018		81,018	6,796	87,814

Allocation Basis: Number of accounts payable transactions by department

Allocation Source: Detail transaction history

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Accounting

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	241,057	1.0367	841		841		841
Prosecuting Attorney	1,085,500	4.6681	3,786		3,786		3,786
Treasurer	351,603	1.5120	1,226		1,226		1,226
Computer Operations	54,341	0.2337	190		190		190
Accounting	256,475	1.1030	895		895		895
Building & Grounds	336,420	1.4468	1,173		1,173	108	1,281
Bd of Comm	220,720	0.9492	770		770	71	841
Circuit Court	909,147	3.9097	3,171		3,171	291	3,462
District Court	1,278,291	5.4972	4,458		4,458	409	4,867
Probate Court	377,750	1.6245	1,318		1,318	121	1,439
Elections	3,909	0.0168	14		14	1	15
County Clerk	424,581	1.8259	1,481		1,481	136	1,617
Equalization	54,170	0.2330	189		189	17	206
Reg of Deeds	262,972	1.1309	917		917	84	1,001
Drain Comm	333,802	1.4355	1,164		1,164	107	1,271
Sheriff Admin	2,317,618	9.9668	8,083		8,083	741	8,824
Marine Safety	4,123	0.0177	14		14	1	15
Jail	1,934,185	8.3178	6,746		6,746	619	7,365
Medical Examiner	5,106	0.0220	18		18	2	20
Veterans Affairs	44,411	0.1910	155		155	14	169
MSU Extension	139,599	0.6003	487		487	45	532
Planning	1,218	0.0052	4		4		4
Parks & Rec	376,867	1.6207	1,314		1,314	121	1,435
Polly Ann Trail	1,845	0.0079	6		6	1	7
911 Fund	1,206,768	5.1896	4,209		4,209	386	4,595
Friend of Court	1,104,265	4.7488	3,851		3,851	353	4,204
Health Dept	2,910,535	12.5166	10,151		10,151	931	11,082
Mental Health	3,921,147	16.8627	13,679		13,679	1,252	14,931
Pers. Care-Aide	623,689	2.6821	2,175		2,175	200	2,375
Animal Control	272,063	1.1700	949		949	87	1,036

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Accounting

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Surveyor	12,799	0.0550	45		45	4	49
Emerg Management	64,358	0.2768	224		224	21	245
Community Grants	179,216	0.7707	625		625	57	682
Police Services	1,050,548	4.5178	3,664		3,664	336	4,000
Law Enforc Prog	17,413	0.0749	61		61	6	67
Law Enforc Grant	135,421	0.5824	472		472	43	515
Comm Development	172,352	0.7412	601		601	55	656
Hort Sup/Serv MI	27,248	0.1172	95		95	9	104
Family Focus	15,361	0.0661	54		54	5	59
F.I.A.	11,465	0.0493	40		40	4	44
Child Care	215,169	0.9253	750		750	69	819
Comm Collaborat	295,652	1.2714	1,031		1,031	95	1,126
Treas Ofc Admin	2,257	0.0097	8		8	1	9
SubTotal	23,253,436	100.0000	81,104		81,104	6,803	87,907
TOTAL	23,253,436	100.0000	81,104		81,104	6,803	87,907

Allocation Basis: Dollar amount of payroll expense by department

Allocation Source: Trial balance

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .5 - Allocation Summary
For Department Accounting

Receiving Department	Total	General Acctng	Accts Payable	Payroll
Administrative	2,704	1,684	179	841
Professional Services	2,753	2,532	221	0
Prosecuting Attorney	7,948	2,997	1,165	3,786
Treasurer	4,276	2,514	536	1,226
Computer Operations	2,355	1,935	230	190
Accounting	3,452	2,221	336	895
Utilities	3,423	2,041	1,382	0
Building & Grounds	10,551	5,248	4,022	1,281
Insurance	1,286	1,263	23	0
Bd of Comm	2,043	796	406	841
Circuit Court	18,597	7,966	7,169	3,462
District Court	9,573	2,880	1,826	4,867
Jury Board	383	203	180	0
Indigent Counsel	12,728	6,201	6,527	0
Probate Court	3,271	1,204	628	1,439
Adult Probation	633	337	296	0
Elections	2,295	1,193	1,087	15
County Clerk	3,811	1,482	712	1,617
Equalization	800	557	37	206
Reg of Deeds	2,290	971	318	1,001
Drain Comm	2,455	911	273	1,271
Boundary Comm	19	9	10	0
Sheriff Admin	13,391	2,829	1,738	8,824
Crim Just Trng	23	13	10	0
Marine Safety	371	231	125	15
Jail	11,074	2,257	1,452	7,365
Medical Examiner	1,166	734	412	20
Veterans Burial	487	237	250	0
Veterans Affairs	1,225	783	273	169
MSU Extension	2,818	1,408	878	532
Conservation Act	37	19	18	0
Planning	975	565	406	4
Co. Memberships	63	30	33	0



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .5 - Allocation Summary
For Department Accounting

Receiving Department	Total	General Acctng	Accts Payable	Payroll
LDC Development	8	4	4	0
Road Comm	466	466	0	0
Parks & Rec	9,289	4,738	3,116	1,435
Polly Ann Trail	353	254	92	7
911 Fund	8,267	2,248	1,424	4,595
Friend of Court	7,736	2,164	1,368	4,204
Marriage Counsel	67	49	18	0
Health Dept	28,535	9,570	7,883	11,082
Mental Health	72,415	36,248	21,236	14,931
Pers. Care-Aide	8,819	3,648	2,796	2,375
Animal Control	2,847	1,265	546	1,036
Enviro/Recycling	180	106	74	0
County Surveyor	621	470	102	49
Pub Impv MCF	58	58	0	0
ROD Automation	360	194	166	0
Rental Property	1,854	911	943	0
Emerg Management	1,835	1,049	541	245
Community Grants	4,179	2,980	517	682
T.N.U.	1,062	593	469	0
Police Services	9,647	5,647	0	4,000
Law Enforc Prog	1,048	704	277	67
Law Enforc Grant	3,128	2,199	414	515
Law Enforc Other	968	482	486	0
Law Library	356	190	166	0
Comm Development	2,961	1,811	494	656
Senior Millage	213	121	92	0
Hort Sup/Serv MI	767	663	0	104
Family Focus	419	360	0	59
F.I.A.	1,169	729	396	44
MCF Operations	453	393	60	0
Child Care	6,012	3,381	1,812	819
Veterans Trust	354	183	171	0
Comm Collaborat	6,744	5,079	539	1,126



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .5 - Allocation Summary
For Department Accounting

Receiving Department	Total	General Acctng	Accts Payable	Payroll
Debt Serv Funds	513	421	92	0
Cap Proj Funds	918	488	430	0
Deliquent Tax	136	136	0	0
Foreclosure	644	399	245	0
Revolving Drain	122	75	47	0
Treas Ofc Admin	39	26	4	9
Delq Tax Revolv	82	41	41	0
Drain Equipment	836	438	398	0
CMH Equipment	104	104	0	0
Equip Aquisition	12,115	5,990	6,125	0
Unempl Insurance	94	90	4	0
Workers Comp Ins	389	237	152	0
Health Insurance	9,278	8,769	509	0
Retirement Sys	188	160	28	0
Health Care Save	56	52	4	0
Special Assess	847	482	365	0
All Others	59	49	10	0
Direct Billed	0	0	0	0
Total	338,886	163,165	87,814	87,907

Lapeer County, Michigan
Utilities
Nature and Extent of Services

This schedule accounts for centrally budget utility costs for several County buildings. The utility costs have been identified with the appropriate building and in turn allocated to the occupants of each respective building based on the number of assigned square footage by department at each location. Utility costs associated with single occupant buildings are identified in the activity titled "Other Buildings". The costs identified in this activity have been allocated based on the dollar amount of utility costs by benefiting department.

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

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

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .2 - Costs To Be Allocated
For Department Utilities

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	388,399			388,399
Professional Services	984	12	996	
Treasurer	123	16	139	
Accounting	3,175	248	3,423	
Total Allocated Additions:	4,282	276	4,558	4,558
Total To Be Allocated:	392,681	276		392,957

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .3 - Costs Allocated By Activity
For Department Utilities

	Total	General & Admin	County Complex	Annex	Jail
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Utilities	388,399	0	194,036	13,719	122,599
Departmental Totals					
Total Expenditures	388,399	0	194,036	13,719	122,599
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	388,399	0	194,036	13,719	122,599
Allocation Step 1					
Inbound- All Others	4,282	4,282	0	0	0
Reallocate Admin Costs		(4,282)	2,139	151	1,352
1st Allocation	392,681	0	196,175	13,870	123,951
Allocation Step 2					
Inbound- All Others	276	276	0	0	0
Reallocate Admin Costs		(276)	138	10	87
2nd Allocation	276	0	138	10	87
Total For 0090 Utilities					
Total Allocated	392,957	0	196,313	13,880	124,038

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .3 - Costs Allocated By Activity
For Department Utilities

	Health	Historic CH	Other Buildings
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
Utilities	38,056	11,174	8,815
Departmental Totals			
Total Expenditures	38,056	11,174	8,815
Deductions			
Total Deductions	0	0	0
Functional Cost	38,056	11,174	8,815
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	420	123	97
1st Allocation	38,476	11,297	8,912
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	27	8	6
2nd Allocation	27	8	6
Total For 0090 Utilities			
Total Allocated	38,503	11,305	8,918

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - County Complex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	1,104	1.9264	3,779		3,779		3,779
Prosecuting Attorney	4,435	7.7386	15,181		15,181		15,181
Treasurer	2,173	3.7917	7,438		7,438		7,438
Computer Operations	426	0.7433	1,458		1,458		1,458
Accounting	1,161	2.0258	3,974		3,974		3,974
Building & Grounds	700	1.2214	2,396		2,396	2	2,398
Bd of Comm	2,317	4.0429	7,931		7,931	7	7,938
Circuit Court	6,464	11.2790	22,127		22,127	19	22,146
District Court	10,068	17.5676	34,464		34,464	28	34,492
Probate Court	7,286	12.7133	24,940		24,940	21	24,961
Adult Probation	1,538	2.6837	5,265		5,265	4	5,269
County Clerk	4,092	7.1401	14,007		14,007	12	14,019
Equalization	1,345	2.3469	4,604		4,604	4	4,608
Drain Comm	1,262	2.2021	4,320		4,320	4	4,324
Jail	5,284	9.2200	18,087		18,087	15	18,102
Friend of Court	6,145	10.7224	21,035		21,035	18	21,053
Community Grants	750	1.3087	2,567		2,567	2	2,569
Comm Development	600	1.0469	2,054		2,054	2	2,056
All Others	160	0.2792	548		548		548
SubTotal	57,310	100.0000	196,175		196,175	138	196,313
TOTAL	57,310	100.0000	196,175		196,175	138	196,313

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - Annex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Veterans Affairs	1,179	20.1607	2,796		2,796	2	2,798
MSU Extension	3,109	53.1635	7,374		7,374	5	7,379
Senior Activity	1,560	26.6758	3,700		3,700	3	3,703
SubTotal	5,848	100.0000	13,870		13,870	10	13,880
TOTAL	5,848	100.0000	13,870		13,870	10	13,880

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - Jail

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Admin	7,000	17.5439	21,746		21,746	15	21,761
Jail	32,900	82.4561	102,205		102,205	72	102,277
SubTotal	39,900	100.0000	123,951		123,951	87	124,038
TOTAL	39,900	100.0000	123,951		123,951	87	124,038

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - Health

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health Dept	20,584	85.1282	32,754		32,754	23	32,777
All Others	3,596	14.8718	5,722		5,722	4	5,726
SubTotal	24,180	100.0000	38,476		38,476	27	38,503
TOTAL	24,180	100.0000	38,476		38,476	27	38,503

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - Historic CH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Rec	1,326	19.8206	2,239		2,239	2	2,241
All Others	5,364	80.1794	9,058		9,058	6	9,064
SubTotal	6,690	100.0000	11,297		11,297	8	11,305
TOTAL	6,690	100.0000	11,297		11,297	8	11,305

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - Other Buildings

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Reg of Deeds	5,466	62.0079	5,526		5,526	4	5,530
Equip Aquisition	3,349	37.9921	3,386		3,386	2	3,388
SubTotal	8,815	100.0000	8,912		8,912	6	8,918
TOTAL	8,815	100.0000	8,912		8,912	6	8,918

Allocation Basis: Dollar amount of assigned utilities by department

Allocation Source: Paid invoices

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .5 - Allocation Summary
For Department Utilities

Receiving Department	Total	County Complex	Annex	Jail	Health	Historic CH	Other Buildings
Administrative	3,779	3,779	0	0	0	0	0
Prosecuting Attorney	15,181	15,181	0	0	0	0	0
Treasurer	7,438	7,438	0	0	0	0	0
Computer Operations	1,458	1,458	0	0	0	0	0
Accounting	3,974	3,974	0	0	0	0	0
Building & Grounds	2,398	2,398	0	0	0	0	0
Bd of Comm	7,938	7,938	0	0	0	0	0
Circuit Court	22,146	22,146	0	0	0	0	0
District Court	34,492	34,492	0	0	0	0	0
Probate Court	24,961	24,961	0	0	0	0	0
Adult Probation	5,269	5,269	0	0	0	0	0
County Clerk	14,019	14,019	0	0	0	0	0
Equalization	4,608	4,608	0	0	0	0	0
Reg of Deeds	5,530	0	0	0	0	0	5,530
Drain Comm	4,324	4,324	0	0	0	0	0
Sheriff Admin	21,761	0	0	21,761	0	0	0
Jail	120,379	18,102	0	102,277	0	0	0
Veterans Affairs	2,798	0	2,798	0	0	0	0
MSU Extension	7,379	0	7,379	0	0	0	0
Parks & Rec	2,241	0	0	0	0	2,241	0
Friend of Court	21,053	21,053	0	0	0	0	0
Health Dept	32,777	0	0	0	32,777	0	0
Community Grants	2,569	2,569	0	0	0	0	0
Comm Development	2,056	2,056	0	0	0	0	0
Senior Activity	3,703	0	3,703	0	0	0	0
Equip Aquisition	3,388	0	0	0	0	0	3,388
All Others	15,338	548	0	0	5,726	9,064	0
Direct Billed	0	0	0	0	0	0	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .5 - Allocation Summary
For Department Utilities

Receiving Department	Total	County Complex	Annex	Jail	Health	Historic CH	Other Buildings
Total	392,957	196,313	13,880	124,038	38,503	11,305	8,918

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

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

The costs included in this schedule have been separately identified for the following facilities: County Complex, Annex, Jail, Health Building, Bank Building, Garage, Register of Deeds Office, Animal Shelter, Social Services, Central Dispatch, Mental Health, and Historical Courthouse.

The costs associated with each building have been allocated based on assigned square footage by occupant department. All areas received essentially the same type and level of service.

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

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

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .2 - Costs To Be Allocated
For Department Building & Grounds

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	782,041			782,041
Cost Allocation	(13,304)			
Total Deductions:	(13,304)			(13,304)
Building Use Charge	1,240		1,240	
Administrative	3,735	461	4,196	
Professional Services	4,403	52	4,455	
Prosecuting Attorney	1,054	99	1,153	
Treasurer	357	46	403	
Computer Operations	1,750	63	1,813	
Accounting	9,766	785	10,551	
Utilities	2,396	2	2,398	
Building & Grounds		3,816	3,816	
Insurance		12,537	12,537	
Total Allocated Additions:	24,701	17,861	42,562	42,562
Utilities & Maint	43,142			
Equipment Use	56,674			
F/B Adjustment	4,458			
Total Departmental Cost Adjustments:	104,274			104,274
Total To Be Allocated:	897,712	17,861		915,573

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Total	General & Admin	County Complex	Annex	Jail
Wages & Benefits					
SALARIES & WAGES	230,988	0	79,020	8,778	36,473
FRINGE BENEFITS	105,432	0	36,069	4,006	16,648
Other Expense & Cost					
Supplies	14,708	0	5,033	559	2,322
Repair & Maint	35,943	0	5,104	1,221	14,283
Operating Expenses	10,965	0	3,750	417	1,731
Bldg Maint	260,640	10,322	110,483	17,177	26,941
Bldg Maint MICOA	51,629	0	0	0	0
Rubbish Removal	30,208	0	10,333	1,148	4,770
*Cost Allocation	13,304	13,304	0	0	0
Vehicle	5,640	0	1,930	214	891
Tech License	21,684	0	7,417	824	3,424
Expendable Equip	900	0	309	34	142
Departmental Totals					
Total Expenditures	782,041	23,626	259,448	34,378	107,625
Deductions					
Total Deductions	(13,304)	(13,304)	0	0	0
Cost Adjustments					
Utilities & Maint	43,142	0	0	0	0
Equipment Use	56,674	15,051	34,146	1,247	1,055
F/B Adjustment	4,458	0	1,526	169	704
Functional Cost	873,011	25,373	295,120	35,794	109,384
Allocation Step 1					
Inbound- All Others	24,701	0	8,449	939	3,901
Reallocate Admin Costs		(25,373)	8,831	1,068	3,295
1st Allocation	897,712	0	312,400	37,801	116,580

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Total	General & Admin	County Complex	Annex	Jail
Allocation Step 2					
Inbound- All Others	17,861	0	6,110	679	2,821
2nd Allocation	17,861	0	6,110	679	2,821
Total For 0100 Building & Grounds					
Total Allocated	915,573	0	318,510	38,480	119,401

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Health Building	Bank Building	Garage	Reg of Deeds	Animal Shelter
Wages & Benefits					
SALARIES & WAGES	28,342	6,144	3,165	2,633	1,571
FRINGE BENEFITS	12,937	2,804	1,444	1,202	717
Other Expense & Cost					
Supplies	1,805	391	201	168	100
Repair & Maint	3,470	0	1,266	1,401	1,314
Operating Expenses	1,345	292	150	125	75
Bldg Maint	0	19,174	0	8,567	0
Bldg Maint MICOA	51,629	0	0	0	0
Rubbish Removal	3,707	804	414	344	205
*Cost Allocation	0	0	0	0	0
Vehicle	692	150	77	64	38
Tech License	2,661	577	297	247	147
Expendable Equip	110	24	12	10	6
Departmental Totals					
Total Expenditures	106,698	30,360	7,026	14,761	4,173
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Utilities & Maint	0	43,142	0	0	0
Equipment Use	3,567	0	0	428	0
F/B Adjustment	547	119	61	51	30
Functional Cost	110,812	73,621	7,087	15,240	4,203
Allocation Step 1					
Inbound- All Others	3,031	657	338	282	168
Reallocate Admin Costs	3,311	2,160	216	451	127
1st Allocation	117,154	76,438	7,641	15,973	4,498

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Health Building	Bank Building	Garage	Reg of Deeds	Animal Shelter
Allocation Step 2					
Inbound- All Others	2,192	475	244	204	121
2nd Allocation	2,192	475	244	204	121
Total For 0100 Building & Grounds					
Total Allocated	119,346	76,913	7,885	16,177	4,619

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Social Services	Central Disp	Mental Health	Historic CH	Other Bldgs
Wages & Benefits					
SALARIES & WAGES	17,093	6,398	32,916	7,369	1,086
FRINGE BENEFITS	7,802	2,920	15,024	3,363	496
Other Expense & Cost					
Supplies	1,088	407	2,096	469	69
Repair & Maint	7,349	0	0	535	0
Operating Expenses	811	304	1,563	350	52
Bldg Maint	23,484	0	39,882	4,610	0
Bldg Maint MICOA	0	0	0	0	0
Rubbish Removal	2,235	837	4,305	964	142
*Cost Allocation	0	0	0	0	0
Vehicle	417	156	804	180	27
Tech License	1,605	601	3,090	692	102
Expendable Equip	67	25	128	29	4
Departmental Totals					
Total Expenditures	61,951	11,648	99,808	18,561	1,978
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Utilities & Maint	0	0	0	0	0
Equipment Use	0	0	680	500	0
F/B Adjustment	330	123	635	142	21
Functional Cost	62,281	11,771	101,123	19,203	1,999
Allocation Step 1					
Inbound- All Others	1,828	684	3,520	787	117
Reallocate Admin Costs	1,865	362	3,044	581	62
1st Allocation	65,974	12,817	107,687	20,571	2,178

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Social Services	Central Disp	Mental Health	Historic CH	Other Bldgs
Allocation Step 2					
Inbound- All Others	1,321	495	2,545	569	85
2nd Allocation	1,321	495	2,545	569	85
Total For 0100 Building & Grounds					
Total Allocated	67,295	13,312	110,232	21,140	2,263

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - County Complex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	1,104	1.9264	6,018		6,018		6,018
Prosecuting Attorney	4,435	7.7386	24,175		24,175		24,175
Treasurer	2,173	3.7917	11,845		11,845		11,845
Computer Operations	426	0.7433	2,322		2,322		2,322
Accounting	1,161	2.0258	6,329		6,329		6,329
Building & Grounds	700	1.2214	3,816		3,816		3,816
Bd of Comm	2,317	4.0429	12,630		12,630	299	12,929
Circuit Court	6,464	11.2790	35,236		35,236	835	36,071
District Court	10,068	17.5676	54,881		54,881	1,300	56,181
Probate Court	7,286	12.7133	39,716		39,716	941	40,657
Adult Probation	1,538	2.6837	8,384		8,384	199	8,583
County Clerk	4,092	7.1401	22,306		22,306	528	22,834
Equalization	1,345	2.3469	7,332		7,332	174	7,506
Drain Comm	1,262	2.2021	6,879		6,879	163	7,042
Jail	5,284	9.2200	28,803		28,803	682	29,485
Friend of Court	6,145	10.7224	33,497		33,497	794	34,291
Community Grants	750	1.3087	4,088		4,088	97	4,185
Comm Development	600	1.0469	3,271		3,271	77	3,348
All Others	160	0.2792	872		872	21	893
SubTotal	57,310	100.0000	312,400		312,400	6,110	318,510
TOTAL	57,310	100.0000	312,400		312,400	6,110	318,510

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Annex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Veterans Affairs	1,179	20.1607	7,621		7,621	137	7,758
MSU Extension	3,109	53.1635	20,096		20,096	361	20,457
Senior Activity	1,560	26.6758	10,084		10,084	181	10,265
SubTotal	5,848	100.0000	37,801		37,801	679	38,480
TOTAL	5,848	100.0000	37,801		37,801	679	38,480

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Jail

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Admin	7,000	17.5439	20,453		20,453	495	20,948
Jail	32,900	82.4561	96,127		96,127	2,326	98,453
SubTotal	39,900	100.0000	116,580		116,580	2,821	119,401
TOTAL	39,900	100.0000	116,580		116,580	2,821	119,401

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Health Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health Dept	20,584	85.1282	99,731		99,731	1,866	101,597
All Others	3,596	14.8718	17,423		17,423	326	17,749
SubTotal	24,180	100.0000	117,154		117,154	2,192	119,346
TOTAL	24,180	100.0000	117,154		117,154	2,192	119,346

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Bank Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Attorney	150	1.1829	904		904		904
Circuit Court	150	1.1829	904		904	6	910
District Court	300	2.3657	1,808		1,808	11	1,819
MSU Extension	300	2.3657	1,808		1,808	11	1,819
All Others	11,781	92.9028	71,014		71,014	447	71,461
SubTotal	12,681	100.0000	76,438		76,438	475	76,913
TOTAL	12,681	100.0000	76,438		76,438	475	76,913

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Garage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Equip Aquisition	3,456	100.0000	7,641		7,641	244	7,885
SubTotal	3,456	100.0000	7,641		7,641	244	7,885
TOTAL	3,456	100.0000	7,641		7,641	244	7,885

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Reg of Deeds

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Reg of Deeds	2,880	100.0000	15,973		15,973	204	16,177
SubTotal	2,880	100.0000	15,973		15,973	204	16,177
TOTAL	2,880	100.0000	15,973		15,973	204	16,177

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Animal Shelter

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Animal Control	1,715	100.0000	4,498		4,498	121	4,619
SubTotal	1,715	100.0000	4,498		4,498	121	4,619
TOTAL	1,715	100.0000	4,498		4,498	121	4,619

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Social Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIA Space Costs	100	100.0000	65,974		65,974	1,321	67,295
SubTotal	100	100.0000	65,974		65,974	1,321	67,295
TOTAL	100	100.0000	65,974		65,974	1,321	67,295

Allocation Basis: Direct allocation to FIA

Allocation Source: Trial balance

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Central Disp

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
911 Fund	7,000	100.0000	12,817		12,817	495	13,312
SubTotal	7,000	100.0000	12,817		12,817	495	13,312
TOTAL	7,000	100.0000	12,817		12,817	495	13,312

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Mental Health

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Mental Health	36,000	100.0000	107,687		107,687	2,545	110,232
SubTotal	36,000	100.0000	107,687		107,687	2,545	110,232
TOTAL	36,000	100.0000	107,687		107,687	2,545	110,232

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Historic CH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Rec	1,326	19.8206	4,077		4,077	113	4,190
All Others	5,364	80.1794	16,494		16,494	456	16,950
SubTotal	6,690	100.0000	20,571		20,571	569	21,140
TOTAL	6,690	100.0000	20,571		20,571	569	21,140

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Other Bldgs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
All Others	1,200	100.0000	2,178		2,178	85	2,263
SubTotal	1,200	100.0000	2,178		2,178	85	2,263
TOTAL	1,200	100.0000	2,178		2,178	85	2,263

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Total	County Complex	Annex	Jail	Health Building	Bank Building	Garage
Administrative	6,018	6,018	0	0	0	0	0
Prosecuting Attorney	25,079	24,175	0	0	0	904	0
Treasurer	11,845	11,845	0	0	0	0	0
Computer Operations	2,322	2,322	0	0	0	0	0
Accounting	6,329	6,329	0	0	0	0	0
Building & Grounds	3,816	3,816	0	0	0	0	0
Bd of Comm	12,929	12,929	0	0	0	0	0
Circuit Court	36,981	36,071	0	0	0	910	0
District Court	58,000	56,181	0	0	0	1,819	0
Probate Court	40,657	40,657	0	0	0	0	0
Adult Probation	8,583	8,583	0	0	0	0	0
County Clerk	22,834	22,834	0	0	0	0	0
Equalization	7,506	7,506	0	0	0	0	0
Reg of Deeds	16,177	0	0	0	0	0	0
Drain Comm	7,042	7,042	0	0	0	0	0
Sheriff Admin	20,948	0	0	20,948	0	0	0
Jail	127,938	29,485	0	98,453	0	0	0
Veterans Affairs	7,758	0	7,758	0	0	0	0
MSU Extension	22,276	0	20,457	0	0	1,819	0
Parks & Rec	4,190	0	0	0	0	0	0
911 Fund	13,312	0	0	0	0	0	0
Friend of Court	34,291	34,291	0	0	0	0	0
Health Dept	101,597	0	0	0	101,597	0	0
Mental Health	110,232	0	0	0	0	0	0
Animal Control	4,619	0	0	0	0	0	0
Community Grants	4,185	4,185	0	0	0	0	0
Comm Development	3,348	3,348	0	0	0	0	0
Senior Activity	10,265	0	10,265	0	0	0	0
Equip Aquisition	7,885	0	0	0	0	0	7,885
FIA Space Costs	67,295	0	0	0	0	0	0
All Others	109,316	893	0	0	17,749	71,461	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Total	County Complex	Annex	Jail	Health Building	Bank Building	Garage
Direct Billed	0	0	0	0	0	0	0
Total	915,573	318,510	38,480	119,401	119,346	76,913	7,885

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Reg of Deeds	Animal Shelter	Social Services	Central Disp	Mental Health	Historic CH	Other Bldgs
Administrative	0	0	0	0	0	0	0
Prosecuting Attorney	0	0	0	0	0	0	0
Treasurer	0	0	0	0	0	0	0
Computer Operations	0	0	0	0	0	0	0
Accounting	0	0	0	0	0	0	0
Building & Grounds	0	0	0	0	0	0	0
Bd of Comm	0	0	0	0	0	0	0
Circuit Court	0	0	0	0	0	0	0
District Court	0	0	0	0	0	0	0
Probate Court	0	0	0	0	0	0	0
Adult Probation	0	0	0	0	0	0	0
County Clerk	0	0	0	0	0	0	0
Equalization	0	0	0	0	0	0	0
Reg of Deeds	16,177	0	0	0	0	0	0
Drain Comm	0	0	0	0	0	0	0
Sheriff Admin	0	0	0	0	0	0	0
Jail	0	0	0	0	0	0	0
Veterans Affairs	0	0	0	0	0	0	0
MSU Extension	0	0	0	0	0	0	0
Parks & Rec	0	0	0	0	0	4,190	0
911 Fund	0	0	0	13,312	0	0	0
Friend of Court	0	0	0	0	0	0	0
Health Dept	0	0	0	0	0	0	0
Mental Health	0	0	0	0	110,232	0	0
Animal Control	0	4,619	0	0	0	0	0
Community Grants	0	0	0	0	0	0	0
Comm Development	0	0	0	0	0	0	0
Senior Activity	0	0	0	0	0	0	0
Equip Aquisition	0	0	0	0	0	0	0
FIA Space Costs	0	0	67,295	0	0	0	0
All Others	0	0	0	0	0	16,950	2,263

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Reg of Deeds	Animal Shelter	Social Services	Central Disp	Mental Health	Historic CH	Other Bldgs
Direct Billed	0	0	0	0	0	0	0
Total	16,177	4,619	67,295	13,312	110,232	21,140	2,263

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

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

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

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

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

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

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

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

Retirement – this activity accounts for an additional contribution by the General Fund to the Retirement fund that was not charged back to individual departments. The basis of allocation is the dollar amount of original retirement charges by benefiting department. Community Mental Health was excluded from the allocation base because they paid directly for the full amount of their share.

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

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

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .2 - Costs To Be Allocated
For Department Insurance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	392,555			392,555
Professional Services	608	7	615	
Treasurer	2		2	
Accounting	1,198	88	1,286	
Total Allocated Additions:	1,808	95	1,903	1,903
Retirement	500,000			
Total Departmental Cost Adjustments:	500,000			500,000
Total To Be Allocated:	894,363	95		894,458

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .3 - Costs Allocated By Activity
For Department Insurance

	Total	General & Admin	General Liab	Vehicle Ins	Sheriff
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Property	65,789	0	0	0	0
Auto Liability	60,253	0	0	60,253	0
Other Liability	266,513	0	221,881	0	16,669
Departmental Totals					
Total Expenditures	392,555	0	221,881	60,253	16,669
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Retirement	500,000	0	0	0	0
Functional Cost	892,555	0	221,881	60,253	16,669
Allocation Step 1					
Inbound- All Others	1,808	1,808	0	0	0
Reallocate Admin Costs		(1,808)	449	122	34
1st Allocation	894,363	0	222,330	60,375	16,703
Allocation Step 2					
Inbound- All Others	95	95	0	0	0
Reallocate Admin Costs		(95)	24	6	2
2nd Allocation	95	0	24	6	2
Total For 0110 Insurance					
Total Allocated	894,458	0	222,354	60,381	16,705

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .3 - Costs Allocated By Activity
For Department Insurance

	Health/CMH	Prop Co Complex	Prop Annex	Prop Jail	Prop Health Bld
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Property	0	20,618	1,499	10,043	8,221
Auto Liability	0	0	0	0	0
Other Liability	27,963	0	0	0	0
Departmental Totals					
Total Expenditures	27,963	20,618	1,499	10,043	8,221
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Retirement	0	0	0	0	0
Functional Cost	27,963	20,618	1,499	10,043	8,221
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	57	42	3	20	17
1st Allocation	28,020	20,660	1,502	10,063	8,238
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	3	2	0	1	1
2nd Allocation	3	2	0	1	1
Total For 0110 Insurance					
Total Allocated	28,023	20,662	1,502	10,064	8,239

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .3 - Costs Allocated By Activity
For Department Insurance

	Prop Bank Bldg	Prop Hist. CH	Prop Misc Bldgs	Retirement
Wages & Benefits				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
Other Expense & Cost				
Property	4,615	3,309	17,484	0
Auto Liability	0	0	0	0
Other Liability	0	0	0	0
Departmental Totals				
Total Expenditures	4,615	3,309	17,484	0
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Retirement	0	0	0	500,000
Functional Cost	4,615	3,309	17,484	500,000
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	9	7	35	1,013
1st Allocation	4,624	3,316	17,519	501,013
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	0	0	2	54
2nd Allocation	0	0	2	54
Total For 0110 Insurance				
Total Allocated	4,624	3,316	17,521	501,067

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - General Liab

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	168,055	1.0082	2,242		2,242		2,242
Prosecuting Attorney	784,334	4.7054	10,462		10,462		10,462
Treasurer	247,705	1.4860	3,304		3,304		3,304
Computer Operations	37,788	0.2267	504		504		504
Accounting	182,111	1.0925	2,429		2,429		2,429
Building & Grounds	230,988	1.3858	3,081		3,081		3,081
Bd of Comm	127,041	0.7622	1,694		1,694		1,694
Circuit Court	650,780	3.9042	8,680		8,680	1	8,681
District Court	891,710	5.3496	11,894		11,894	1	11,895
Probate Court	253,008	1.5179	3,375		3,375		3,375
Elections	3,282	0.0197	44		44		44
County Clerk	285,291	1.7115	3,805		3,805		3,805
Equalization	37,703	0.2262	503		503		503
Reg of Deeds	175,380	1.0521	2,339		2,339		2,339
Drain Comm	229,836	1.3788	3,066		3,066		3,066
Sheriff Admin	1,667,816	10.0056	22,246		22,246	3	22,249
Marine Safety	3,757	0.0225	50		50		50
Jail	1,381,635	8.2888	18,428		18,428	2	18,430
Medical Examiner	3,512	0.0211	47		47		47
Veterans Affairs	29,196	0.1752	389		389		389
MSU Extension	93,594	0.5615	1,248		1,248		1,248
Planning	1,027	0.0062	14		14		14
Road Comm	28,358	0.1701	378		378		378
Parks & Rec	294,989	1.7697	3,935		3,935		3,935
Polly Ann Trail	1,574	0.0094	21		21		21
911 Fund	840,044	5.0396	11,205		11,205	1	11,206
Friend of Court	775,388	4.6517	10,342		10,342	1	10,343
Health Dept	2,170,699	13.0226	28,953		28,953	3	28,956
Mental Health	2,800,688	16.8021	37,354		37,354	10	37,364
Pers. Care-Aide	489,468	2.9364	6,529		6,529	1	6,530

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - General Liab

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Animal Control	187,278	1.1235	2,498		2,498		2,498
County Surveyor	9,610	0.0577	128		128		128
Emerg Management	45,606	0.2736	608		608		608
Community Grants	136,590	0.8194	1,822		1,822		1,822
Police Services	748,435	4.4900	9,983		9,983	1	9,984
Law Enforc Prog	15,648	0.0939	209		209		209
Law Enforc Grant	97,522	0.5851	1,301		1,301		1,301
Comm Development	122,923	0.7374	1,640		1,640		1,640
Hort Sup/Serv MI	24,828	0.1489	331		331		331
Family Focus	13,996	0.0840	187		187		187
F.I.A.	10,448	0.0627	139		139		139
Child Care	149,032	0.8941	1,988		1,988		1,988
Comm Collaborat	218,193	1.3090	2,910		2,910		2,910
Treas Ofc Admin	1,892	0.0114	25		25		25
SubTotal	16,668,758	100.0000	222,330		222,330	24	222,354
TOTAL	16,668,758	100.0000	222,330		222,330	24	222,354

Allocation Basis: Dollar amount of assigned wages by department

Allocation Source: Trial balance

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Vehicle Ins

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Attorney	911.65	1.5130	913		913		913
Building & Grounds	881.00	1.4622	883		883		883
Probate Court	4,558.27	7.5652	4,567		4,567		4,567
Drain Comm	881.00	1.4622	883		883		883
Sheriff Admin	31,264.00	51.8877	31,327		31,327	5	31,332
Parks & Rec	587.33	0.9748	589		589		589
Friend of Court	2,734.96	4.5391	2,740		2,740		2,740
Mental Health	10,321.86	17.1309	10,343		10,343	1	10,344
Animal Control	881.00	1.4622	883		883		883
Comm Development	293.67	0.4874	294		294		294
Senior Activity	4,233.95	7.0270	4,243		4,243		4,243
Equip Aquisition	2,704.31	4.4883	2,710		2,710		2,710
SubTotal	60,253.00	100.0000	60,375		60,375	6	60,381
TOTAL	60,253.00	100.0000	60,375		60,375	6	60,381

Allocation Basis: Dollar amount of insurance premiums by department

Allocation Source: Vehicle insurance summary

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Sheriff

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Admin	1,667,816	42.6027	7,116		7,116	1	7,117
Marine Safety	3,757	0.0960	16		16		16
Jail	1,381,635	35.2925	5,895		5,895	1	5,896
Police Services	748,435	19.1180	3,193		3,193		3,193
Law Enforc Prog	15,648	0.3997	67		67		67
Law Enforc Grant	97,522	2.4911	416		416		416
SubTotal	3,914,813	100.0000	16,703		16,703	2	16,705
TOTAL	3,914,813	100.0000	16,703		16,703	2	16,705

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

Allocation Source: Trial balance

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Health/CMH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health Dept	9,662	34.5528	9,682		9,682	1	9,683
Mental Health	18,301	65.4472	18,338		18,338	2	18,340
SubTotal	27,963	100.0000	28,020		28,020	3	28,023
TOTAL	27,963	100.0000	28,020		28,020	3	28,023

Allocation Basis: Dollar amount of insurance premiums by department

Allocation Source: Paid invoice

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Prop Co Complex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	1,104	1.9264	398		398		398
Prosecuting Attorney	4,435	7.7386	1,599		1,599		1,599
Treasurer	2,173	3.7917	783		783		783
Computer Operations	426	0.7433	154		154		154
Accounting	1,161	2.0258	419		419		419
Building & Grounds	700	1.2214	252		252		252
Bd of Comm	2,317	4.0429	835		835		835
Circuit Court	6,464	11.2790	2,330		2,330		2,330
District Court	10,068	17.5676	3,630		3,630	2	3,632
Probate Court	7,286	12.7133	2,627		2,627		2,627
Adult Probation	1,538	2.6837	554		554		554
County Clerk	4,092	7.1401	1,475		1,475		1,475
Equalization	1,345	2.3469	485		485		485
Drain Comm	1,262	2.2021	455		455		455
Jail	5,284	9.2200	1,905		1,905		1,905
Friend of Court	6,145	10.7224	2,215		2,215		2,215
Community Grants	750	1.3087	270		270		270
Comm Development	600	1.0469	216		216		216
All Others	160	0.2792	58		58		58
SubTotal	57,310	100.0000	20,660		20,660	2	20,662
TOTAL	57,310	100.0000	20,660		20,660	2	20,662

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Prop Annex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Veterans Affairs	1,179	20.1607	303		303		303
MSU Extension	3,109	53.1635	798		798		798
Senior Activity	1,560	26.6758	401		401		401
SubTotal	5,848	100.0000	1,502		1,502		1,502
TOTAL	5,848	100.0000	1,502		1,502		1,502

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Prop Jail

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Admin	7,000	17.5439	1,765		1,765		1,765
Jail	32,900	82.4561	8,298		8,298	1	8,299
SubTotal	39,900	100.0000	10,063		10,063	1	10,064
TOTAL	39,900	100.0000	10,063		10,063	1	10,064

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Prop Health Bld

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health Dept	20,584	85.1282	7,013		7,013	1	7,014
All Others	3,596	14.8718	1,225		1,225		1,225
SubTotal	24,180	100.0000	8,238		8,238	1	8,239
TOTAL	24,180	100.0000	8,238		8,238	1	8,239

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Prop Bank Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Attorney	150	1.1829	55		55		55
Circuit Court	150	1.1829	55		55		55
District Court	300	2.3657	109		109		109
MSU Extension	300	2.3657	109		109		109
All Others	11,781	92.9028	4,296		4,296		4,296
SubTotal	12,681	100.0000	4,624		4,624		4,624
TOTAL	12,681	100.0000	4,624		4,624		4,624

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Prop Hist. CH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Rec	1,326	19.8206	657		657		657
All Others	5,364	80.1794	2,659		2,659		2,659
SubTotal	6,690	100.0000	3,316		3,316		3,316
TOTAL	6,690	100.0000	3,316		3,316		3,316

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Prop Misc Bldgs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Reg of Deeds	377,820	3.3065	579		579		579
Parks & Rec	1,592,992	13.9413	2,442		2,442		2,442
911 Fund	1,160,552	10.1567	1,779		1,779		1,779
Mental Health	4,942,779	43.2573	7,579		7,579	2	7,581
Animal Control	106,927	0.9358	164		164		164
Equip Aquisition	474,767	4.1550	728		728		728
FIA Space Costs	2,301,167	20.1390	3,528		3,528		3,528
All Others	469,443	4.1084	720		720		720
SubTotal	11,426,447	100.0000	17,519		17,519	2	17,521
TOTAL	11,426,447	100.0000	17,519		17,519	2	17,521

Allocation Basis: Dollar amount of insured value by department

Allocation Source: Property insurance summary

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Retirement

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	15,724.75	1.2270	6,147		6,147		6,147
Prosecuting Attorney	71,914.22	5.6115	28,114		28,114		28,114
Treasurer	21,837.26	1.7040	8,537		8,537		8,537
Computer Operations	3,441.56	0.2685	1,345		1,345		1,345
Accounting	16,882.71	1.3174	6,600		6,600		6,600
Building & Grounds	21,285.22	1.6609	8,321		8,321		8,321
Bd of Comm	12,278.98	0.9581	4,800		4,800	1	4,801
Circuit Court	60,285.34	4.7041	23,568		23,568	3	23,571
District Court	82,113.77	6.4073	32,102		32,102	4	32,106
Probate Court	24,013.26	1.8738	9,388		9,388	1	9,389
Elections	306.69	0.0239	120		120		120
County Clerk	26,227.47	2.0465	10,253		10,253	1	10,254
Equalization	3,433.37	0.2679	1,342		1,342		1,342
Reg of Deeds	16,256.28	1.2685	6,355		6,355	1	6,356
Drain Comm	21,251.97	1.6583	8,308		8,308	1	8,309
Sheriff Admin	164,721.14	12.8532	64,396		64,396	8	64,404
Jail	140,722.36	10.9806	55,014		55,014	7	55,021
Medical Examiner	379.00	0.0296	148		148		148
Veterans Affairs	2,761.40	0.2155	1,080		1,080		1,080
MSU Extension	8,525.26	0.6652	3,333		3,333		3,333
Planning	92.80	0.0072	36		36		36
Road Comm	2,033.32	0.1587	795		795		795
Parks & Rec	15,408.57	1.2023	6,024		6,024	1	6,025
Polly Ann Trail	118.97	0.0093	47		47		47
911 Fund	108,632.26	8.4766	42,469		42,469	5	42,474
Friend of Court	70,900.22	5.5323	27,718		27,718	3	27,721
Health Dept	174,467.77	13.6137	68,207		68,207	9	68,216
Pers. Care-Aide	30,968.47	2.4165	12,107		12,107	1	12,108
Animal Control	17,086.96	1.3333	6,680		6,680	1	6,681
County Surveyor	928.86	0.0725	363		363		363

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Retirement

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Emerg Management	4,185.31	0.3266	1,636		1,636		1,636
Community Grants	10,599.27	0.8271	4,144		4,144	1	4,145
Police Services	77,284.89	6.0305	30,214		30,214	4	30,218
Law Enforc Prog	242.50	0.0189	95		95		95
Law Enforc Grant	10,172.29	0.7937	3,977		3,977		3,977
Comm Development	9,333.18	0.7283	3,649		3,649		3,649
Child Care	14,203.62	1.1083	5,553		5,553	1	5,554
Comm Collaborat	20,354.22	1.5882	7,957		7,957	1	7,958
Treas Ofc Admin	182.02	0.0142	71		71		71
SubTotal	1,281,557.51	100.0000	501,013		501,013	54	501,067
TOTAL	1,281,557.51	100.0000	501,013		501,013	54	501,067

Allocation Basis: Dollar amount of Retirement charges by department

Allocation Source: Trial Balance

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Vehicle Ins	Sheriff	Health/CMH	Prop Co Complex	Prop Annex
Administrative	8,787	2,242	0	0	0	398	0
Prosecuting Attorney	41,143	10,462	913	0	0	1,599	0
Treasurer	12,624	3,304	0	0	0	783	0
Computer Operations	2,003	504	0	0	0	154	0
Accounting	9,448	2,429	0	0	0	419	0
Building & Grounds	12,537	3,081	883	0	0	252	0
Bd of Comm	7,330	1,694	0	0	0	835	0
Circuit Court	34,637	8,681	0	0	0	2,330	0
District Court	47,742	11,895	0	0	0	3,632	0
Probate Court	19,958	3,375	4,567	0	0	2,627	0
Adult Probation	554	0	0	0	0	554	0
Elections	164	44	0	0	0	0	0
County Clerk	15,534	3,805	0	0	0	1,475	0
Equalization	2,330	503	0	0	0	485	0
Reg of Deeds	9,274	2,339	0	0	0	0	0
Drain Comm	12,713	3,066	883	0	0	455	0
Sheriff Admin	126,867	22,249	31,332	7,117	0	0	0
Marine Safety	66	50	0	16	0	0	0
Jail	89,551	18,430	0	5,896	0	1,905	0
Medical Examiner	195	47	0	0	0	0	0
Veterans Affairs	1,772	389	0	0	0	0	303
MSU Extension	5,488	1,248	0	0	0	0	798
Planning	50	14	0	0	0	0	0
Road Comm	1,173	378	0	0	0	0	0
Parks & Rec	13,648	3,935	589	0	0	0	0
Polly Ann Trail	68	21	0	0	0	0	0
911 Fund	55,459	11,206	0	0	0	0	0
Friend of Court	43,019	10,343	2,740	0	0	2,215	0
Health Dept	113,869	28,956	0	0	9,683	0	0
Mental Health	73,629	37,364	10,344	0	18,340	0	0
Pers. Care-Aide	18,638	6,530	0	0	0	0	0
Animal Control	10,226	2,498	883	0	0	0	0
County Surveyor	491	128	0	0	0	0	0



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Vehicle Ins	Sheriff	Health/CMH	Prop Co Complex	Prop Annex
Emerg Management	2,244	608	0	0	0	0	0
Community Grants	6,237	1,822	0	0	0	270	0
Police Services	43,395	9,984	0	3,193	0	0	0
Law Enforc Prog	371	209	0	67	0	0	0
Law Enforc Grant	5,694	1,301	0	416	0	0	0
Comm Development	5,799	1,640	294	0	0	216	0
Senior Activity	4,644	0	4,243	0	0	0	401
Hort Sup/Serv MI	331	331	0	0	0	0	0
Family Focus	187	187	0	0	0	0	0
F.I.A.	139	139	0	0	0	0	0
Child Care	7,542	1,988	0	0	0	0	0
Comm Collaborat	10,868	2,910	0	0	0	0	0
Treas Ofc Admin	96	25	0	0	0	0	0
Equip Aquisition	3,438	0	2,710	0	0	0	0
FIA Space Costs	3,528	0	0	0	0	0	0
All Others	8,958	0	0	0	0	58	0
Direct Billed	0	0	0	0	0	0	0
Total	894,458	222,354	60,381	16,705	28,023	20,662	1,502

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Prop Jail	Prop Health Bld	Prop Bank Bldg	Prop Hist. CH	Prop Misc Bldgs	Retirement
Administrative	0	0	0	0	0	6,147
Prosecuting Attorney	0	0	55	0	0	28,114
Treasurer	0	0	0	0	0	8,537
Computer Operations	0	0	0	0	0	1,345
Accounting	0	0	0	0	0	6,600
Building & Grounds	0	0	0	0	0	8,321
Bd of Comm	0	0	0	0	0	4,801
Circuit Court	0	0	55	0	0	23,571
District Court	0	0	109	0	0	32,106
Probate Court	0	0	0	0	0	9,389
Adult Probation	0	0	0	0	0	0
Elections	0	0	0	0	0	120
County Clerk	0	0	0	0	0	10,254
Equalization	0	0	0	0	0	1,342
Reg of Deeds	0	0	0	0	579	6,356
Drain Comm	0	0	0	0	0	8,309
Sheriff Admin	1,765	0	0	0	0	64,404
Marine Safety	0	0	0	0	0	0
Jail	8,299	0	0	0	0	55,021
Medical Examiner	0	0	0	0	0	148
Veterans Affairs	0	0	0	0	0	1,080
MSU Extension	0	0	109	0	0	3,333
Planning	0	0	0	0	0	36
Road Comm	0	0	0	0	0	795
Parks & Rec	0	0	0	657	2,442	6,025
Polly Ann Trail	0	0	0	0	0	47
911 Fund	0	0	0	0	1,779	42,474
Friend of Court	0	0	0	0	0	27,721
Health Dept	0	7,014	0	0	0	68,216
Mental Health	0	0	0	0	7,581	0
Pers. Care-Aide	0	0	0	0	0	12,108
Animal Control	0	0	0	0	164	6,681
County Surveyor	0	0	0	0	0	363



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2008
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Prop Jail	Prop Health Bld	Prop Bank Bldg	Prop Hist. CH	Prop Misc Bldgs	Retirement
Emerg Management	0	0	0	0	0	1,636
Community Grants	0	0	0	0	0	4,145
Police Services	0	0	0	0	0	30,218
Law Enforc Prog	0	0	0	0	0	95
Law Enforc Grant	0	0	0	0	0	3,977
Comm Development	0	0	0	0	0	3,649
Senior Activity	0	0	0	0	0	0
Hort Sup/Serv MI	0	0	0	0	0	0
Family Focus	0	0	0	0	0	0
F.I.A.	0	0	0	0	0	0
Child Care	0	0	0	0	0	5,554
Comm Collaborat	0	0	0	0	0	7,958
Treas Ofc Admin	0	0	0	0	0	71
Equip Aquisition	0	0	0	0	728	0
FIA Space Costs	0	0	0	0	3,528	0
All Others	0	1,225	4,296	2,659	720	0
Direct Billed	0	0	0	0	0	0
Total	10,064	8,239	4,624	3,316	17,521	501,067

Internal Service Fund

Schedules

Lapeer County, Michigan
Internal Service Fund Summary
Based On The Year Ended December 31, 2008

The following pages provide a description of the Internal Service Funds, balance sheet, income statement, and working capital reserve, which are also included as part of the 2008 annual financial statements.

An operating transfer was made from the Workers' Compensation fund to the Health Insurance fund. While these are both fringe benefit funds, the rates used to charge back the cost of workers' compensation does not affect programs exactly the same as the rates used in the Health Insurance fund. An adjustment was included in the cost allocation plan which provides each program with a net adjustment based on the applied rate for each fund with the amount transferred. Because the amount transferred out of the Workers Compensation fund was exactly the same amount transferred into the Health Insurance fund, the net impact for all programs was zero with some programs receiving net increases and others receiving a net decrease.

Since the adjustment compensates each program for the inequities that resulted due to the different rates, the operating transfer should remain in each fund as if billed correctly. Going forward, the County will no longer transfer funds from one fringe benefit fund to another, but will adjust the individual rates accordingly.

The Equipment Acquisition & Replacement fund has been subsidized each year through a General Fund appropriation. The cumulative amount of appropriations from prior years has been adjusted from the retained earnings in order to restate the retained earnings per OMB circular A-87.

Lapeer County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended December 31, 2008

Income Statement:	Total	Health Insurance	Unemployment Insurance	Workers Comp	Centralized Purchasing	CMH Equipment	Equipment Acquisition & Replacement
Operating Revenues	4,361,562	3,601,282	15,913	337,115	-	45,269	361,983
Operating Expenses	(4,712,674)	(4,303,479)	(20,598)	(38,152)	-	-	(350,445)
Depreciation	(401,504)	-	-	-	-	(36,829)	(364,675)
Total Expenses	(5,114,178)	(4,303,479)	(20,598)	(38,152)	-	(36,829)	(715,120)
Net Profit/(Loss)	(752,616)	(702,197)	(4,685)	298,963	-	8,440	(353,137)
Non Operating Revenue/(Exp)	46,007	4,322	3,867	41,883	-	-	(4,065)
Operating Transfers In/(Out)	368,976	752,954	-	(752,954)	-	-	368,976
Net Increase/(Decrease)	(337,633)	55,079	(818)	(412,108)	-	8,440	11,774
Beginning R.E. per CAFR	5,648,755	872,910	201,605	1,240,902	6,009	541,043	2,786,286
Ending R.E. per CAFR	5,311,122	927,989	200,787	828,794	6,009	549,483	2,798,060
<i>A-87 R.E. Adjustments:</i>							
Prior Year Adjustments	(7,301,643)	(1,317,464)	(247,290)	(1,002,783)	(6,009)	(610,699)	(4,117,398)
Current Year Adjustments	(368,976)	-	-	-	-	-	(368,976)
Total Adjustments	(7,670,619)	(1,317,464)	(247,290)	(1,002,783)	(6,009)	(610,699)	(4,486,374)
A-87 Adjusted R.E.	(2,359,497)	(389,475)	(46,503)	(173,989)	-	(61,216)	(1,688,314)
Sixty Day Operating Expense	(785,446)	(717,247)	(3,433)	(6,359)	-	-	(58,408)
Excess Reserves	(3,144,943)	(1,106,722)	(49,936)	(180,348)	-	(61,216)	(1,746,722)
Available months of WCR	(6.0)	(1.1)	(27.1)	(54.7)	N/A	N/A	(57.8)

INTERNAL SERVICE FUNDS

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

LAPUER COUNTY, MICHIGAN
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
DECEMBER 31, 2008

	Health Insurance	Unemployment Insurance	Workers' Compensation	Centralized Purchasing
ASSETS				
Current Assets:				
Cash and cash equivalents	\$ 534,878	\$ 200,287	\$ 827,372	\$ 10,009
Deposits with agent	-	-	44,000	-
Receivables -				
Accrued interest and other	-	6	-	-
Due from other funds	-	494	9,910	-
Prepaid expenses	393,111	-	16,794	-
Total Current Assets	927,989	200,787	898,076	10,009
Noncurrent Assets:				
Property, plant, and equipment net of accumulated depreciation	-	-	-	-
Total Assets	927,989	200,787	898,076	10,009
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts payable	-	-	282	-
Current portion of claims liabilities	-	-	12,000	-
Total Current Liabilities	-	-	12,282	-
Long-Term Liabilities:				
Accrued claims liabilities	-	-	57,000	-
Advances from other funds	-	-	-	4,000
Total Long-Term Liabilities	-	-	57,000	4,000
Total Liabilities	-	-	69,282	4,000
Net Assets				
Invested in capital assets, net of related liabilities	-	-	-	-
Unrestricted	927,989	200,787	828,794	6,009
Total Net Assets	927,989	200,787	828,794	6,009
Total Liabilities and Net Assets	\$ 927,989	\$ 200,787	\$ 898,076	\$ 10,009

CMH		
Equipment Acquisition & Replacement	Equipment Acquisition & Replacement	Total
\$ 95,531	\$ 385,520	\$ 2,053,597
-	-	44,000
-	-	6
-	-	10,404
-	-	409,905
95,531	385,520	2,517,912
453,952	2,554,929	3,008,881
549,483	2,940,449	5,526,793
-	38,389	38,671
-	-	12,000
-	38,389	50,671
-	-	57,000
-	104,000	108,000
-	104,000	165,000
-	142,389	215,671
453,952	2,554,929	3,008,881
95,531	243,131	2,302,241
549,483	2,798,060	5,311,122
\$ 549,483	\$ 2,940,449	\$ 5,526,793

LAPPEER COUNTY, MICHIGAN

**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008**

	Health Insurance	Unemployment Insurance	Workers' Compensation	Centralized Purchasing
Operating Revenues:				
Charges for services	\$ 3,601,282	\$ 15,913	\$ 337,115	\$ -
Operating Expenses:				
Administrative and operating	-	-	-	-
Insurance and claims	4,303,479	20,598	38,152	-
Depreciation	-	-	-	-
Total Operating Expenses	<u>4,303,479</u>	<u>20,598</u>	<u>38,152</u>	<u>-</u>
Operating Income (Loss)	(702,197)	(4,685)	298,963	-
Non-operating Revenues:				
Interest	4,322	3,867	41,883	-
Loss on disposal of assets	-	-	-	-
Total Non-operating Revenues	<u>4,322</u>	<u>3,867</u>	<u>41,883</u>	<u>-</u>
Net Income (Loss) Before Transfers	(697,875)	(818)	340,846	-
Transfers:				
Transfers In	752,954	-	-	-
Transfers Out	<u>752,954</u>	<u>-</u>	<u>(752,954)</u>	<u>-</u>
Change in net assets	55,079	(818)	(412,108)	-
Net Assets at beginning of year	872,910	201,605	1,240,902	6,009
Net Assets at end of year	<u>\$ 927,989</u>	<u>\$ 200,787</u>	<u>\$ 828,794</u>	<u>\$ 6,009</u>

CMH Equipment Acquisition & Replacement	Equipment Acquisition & Replacement	Total
<u>\$ 45,269</u>	<u>\$ 361,983</u>	<u>\$ 4,361,562</u>
-	350,445	350,445
-	-	4,362,229
<u>36,829</u>	<u>364,675</u>	<u>401,504</u>
<u>36,829</u>	<u>715,120</u>	<u>5,114,178</u>
<u>8,440</u>	<u>(353,137)</u>	<u>(752,616)</u>
-	-	50,072
-	(4,065)	(4,065)
-	(4,065)	46,007
<u>8,440</u>	<u>(357,202)</u>	<u>(706,609)</u>
-	368,976	1,121,930
-	-	(752,954)
-	<u>368,976</u>	<u>368,976</u>
8,440	11,774	(337,633)
<u>541,043</u>	<u>2,786,286</u>	<u>5,648,755</u>
<u>\$ 549,483</u>	<u>\$ 2,798,060</u>	<u>\$ 5,311,122</u>

LAPPEER COUNTY, MICHIGAN
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008

	Health Insurance	Unemployment Insurance	Workers' Compensation	Centralized Purchasing
Cash Flows From Operating Activities:				
Receipts for services	\$ 3,601,282	\$ 40,847	\$ 337,115	\$ -
Payments to suppliers	(4,423,478)	(20,598)	(41,410)	-
Other cash payments	-	-	13,868	-
Net Cash Provided (Used) By Operating Activities	<u>(822,196)</u>	<u>20,249</u>	<u>309,573</u>	<u>-</u>
Cash Flows From Noncapital Financing Activities:				
Interfund	450,000	-	(450,000)	-
Transfers in	752,954	-	-	-
Transfers out	-	-	(752,954)	-
Net Cash Provided (used) By Non-capital Financing Activities	<u>1,202,954</u>	<u>-</u>	<u>(1,202,954)</u>	<u>-</u>
Cash Flows From Capital and Related Financing Activities:				
Acquisition and disposal of fixed assets	-	-	-	-
Loss on disposal of assets	-	-	-	-
Net Cash Used by Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows From Investing Activities:				
Interest earned	4,322	3,867	41,883	-
Net Cash Provided by Investing Activities	<u>4,322</u>	<u>3,867</u>	<u>41,883</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	385,080	24,116	(851,498)	-
Cash and Cash Equivalents at beginning of year	149,798	176,171	1,722,870	10,009
Cash and Cash Equivalents at end of year	<u>\$ 534,878</u>	<u>\$ 200,287</u>	<u>\$ 871,372</u>	<u>\$ 10,009</u>
Statement of Net Assets -				
Cash and Cash Equivalents	534,878	200,287	827,372	10,009
Deposits with agent	-	-	44,000	-
Cash and Cash Equivalents at end of year	<u>\$ 534,878</u>	<u>\$ 200,287</u>	<u>\$ 871,372</u>	<u>\$ 10,009</u>
Reconciliation of Operating Loss to Net Cash Used by Operating Activities:				
Operating Income (Loss)	\$(702,197)	\$(4,685)	\$ 298,963	\$ -
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	-	-	-
Change in assets and liabilities:				
Due to/from other funds	-	24,934	(1,338)	-
Prepaid expenses	(119,999)	-	(16,794)	-
Accounts payable	-	-	(3,258)	-
Accrued claims	-	-	32,000	-
Net Cash Provided (Used) by Operating Activities	<u>\$(822,196)</u>	<u>\$ 20,249</u>	<u>\$ 309,573</u>	<u>\$ -</u>