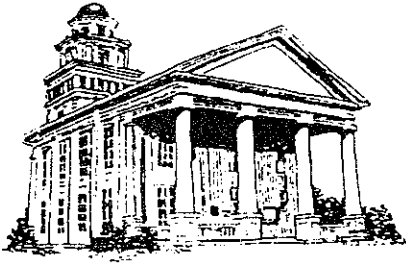


**LAPEER COUNTY,  
MICHIGAN  
COUNTY-WIDE  
COST ALLOCATION PLAN  
FISCAL 2010**

Based on Actual Costs  
For The Year Ended  
December 31, 2010



3941 Traxler Court  
Bay City, Michigan 48706  
(989) 684-4111  
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MICHIGAN'S OLDEST COURTHOUSE

***Lapeer County  
Administration Office***

255 Clay Street  
Lapeer, Michigan 48446

phone 810 area code  
**667-0366**  
**667-0369** FAX  
www county.lapeer.org

**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, 2010 to establish cost allocations or billings for the fiscal year beginning January 1, 2012, 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:

Lapeer County, Michigan  


Name of Official:

John Biscoe

Title:

County Controller/Administrator

Date:

September 27, 2011

## INTRODUCTION

The cost allocation plan for indirect services provided by central service departments were based on actual expenditures for the fiscal year ended 2010. 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, 2010

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**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
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**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	17,960	0	0	12,912	2,881
Administrative	5,621	11,790	17,021	0	0	2,889	0
Professional Services	449	2,147	4,860	82	1,884	572	140
Prosecuting Attorney	1,262	2,646	3,819	0	0	648	0
Treasurer	53	2,968	163	24	3,586	1,086	36
Computer Operations	3,274	10,670	14,274	0	0	1,594	0
Accounting	2,672	14,054	6,995	390	10,304	3,662	612
Utilities	5,851	16,323	25,423	0	0	18,399	4,106
Building & Grounds	18,137	50,607	79,143	0	0	56,368	12,950
Insurance	3,550	15,707	22,192	0	0	12,632	635
Total Allocated	44,975	138,426	191,850	496	15,774	110,762	21,360
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	44,975	138,426	191,850	496	15,774	110,762	21,360
Adjustments	0	0	0	0	0	0	0
Proposed Costs	44,975	138,426	191,850	496	15,774	110,762	21,360

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Allocated Costs By Department**

Detail

Central Service Departments	Elections	County Clerk	Equalization	Reg of Deeds	Drain Comm	Sheriff Admin	Crim Just Trng
Building Use Charge	0	7,252	2,383	1,675	2,236	20,718	0
Administrative	0	6,246	781	3,201	4,685	25,063	0
Professional Services	424	2,123	560	1,125	1,345	7,380	6
Prosecuting Attorney	0	1,401	175	719	1,051	5,623	0
Treasurer	181	47,034	3	4,838	33	739	1
Computer Operations	0	3,720	1,063	8,503	2,126	28,294	0
Accounting	1,878	4,687	979	2,428	3,397	14,865	22
Utilities	0	10,334	3,397	5,714	3,187	23,103	0
Building & Grounds	0	31,826	10,421	14,129	9,986	23,963	0
Insurance	47	7,642	1,337	3,676	6,311	77,470	0
Total Allocated	2,530	122,265	21,099	46,008	34,357	227,218	29
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,530	122,265	21,099	46,008	34,357	227,218	29
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,530	122,265	21,099	46,008	34,357	227,218	29

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Allocated Costs By Department**

Detail

Central Service Departments	Marine Safety	Jail	Medical Examiner	Veterans Burial	Veterans Affairs	MSU Extension	Conservation Act
Building Use Charge	0	106,739	0	0	2,030	5,471	0
Administrative	0	23,190	0	0	781	1,873	0
Professional Services	85	7,621	593	54	622	1,207	12
Prosecuting Attorney	0	5,203	0	0	175	420	0
Treasurer	9	514	199	19	25	80	3
Computer Operations	0	3,189	0	0	3,394	5,315	0
Accounting	230	4,871	1,676	296	1,252	2,621	51
Utilities	0	121,927	0	0	2,519	6,642	0
Building & Grounds	0	143,986	0	0	6,732	18,628	0
Insurance	4	45,483	160	0	975	3,578	0
Total Allocated	328	462,723	2,628	369	18,505	45,835	66
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	328	462,723	2,628	369	18,505	45,835	66
Adjustments	0	0	0	0	0	0	0
Proposed Costs	328	462,723	2,628	369	18,505	45,835	66

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Allocated Costs By Department**

Detail

Central Service Departments	Planning	LDC Development	Road Comm	Parks & Rec	Polly Ann Trail	911 Fund	Friend of Court
Building Use Charge	0	0	0	2,686	0	0	10,890
Administrative	0	0	0	2,108	0	14,289	14,210
Professional Services	182	1	345	1,156	100	4,560	4,309
Prosecuting Attorney	0	0	0	473	0	3,206	3,188
Treasurer	36	1	358	402	6	932	6,303
Computer Operations	0	0	0	531	0	6,613	0
Accounting	687	8	555	4,700	194	7,939	10,458
Utilities	0	0	0	1,592	0	0	15,517
Building & Grounds	0	0	0	4,240	0	14,986	48,415
Insurance	19	0	529	5,912	3	18,846	20,782
Total Allocated	924	10	1,787	23,800	303	71,371	134,072
Roll Forward	0	0	0	0	0	0	( 12,544)
Cost With Roll Forward	924	10	1,787	23,800	303	71,371	121,528
Adjustments	0	0	0	0	0	0	0
Proposed Costs	924	10	1,787	23,800	303	71,371	121,528

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Allocated Costs By Department**

Detail

Central Service Departments	FOC DP	Marriage Counsel	Health Dept	Mental Health	Pers. Care-Aide	Animal Control	Enviro/Recycling
Building Use Charge	0	0	28,863	0	2,686	4,942	0
Administrative	0	0	28,264	54,188	10,775	2,343	0
Professional Services	0	18	8,432	31,991	3,609	1,118	13
Prosecuting Attorney	0	0	6,342	12,158	2,417	526	0
Treasurer	0	1,955	2,309	3,179	520	1,565	2
Computer Operations	10,495	0	29,639	32,937	3,624	1,961	0
Accounting	0	29	24,025	80,796	8,625	3,184	40
Utilities	0	0	25,758	0	3,333	0	0
Building & Grounds	0	0	88,408	80,595	8,758	4,095	0
Insurance	0	0	44,724	85,983	12,859	3,551	0
Total Allocated	10,495	2,002	286,764	381,827	57,206	23,285	55
Roll Forward	1,438	0	0	0	0	0	0
Cost With Roll Forward	11,933	2,002	286,764	381,827	57,206	23,285	55
Adjustments	0	0	0	0	0	0	0
Proposed Costs	11,933	2,002	286,764	381,827	57,206	23,285	55

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Allocated Costs By Department**

Detail

Central Service Departments	County Surveyor	ROD Automation	Rental Property	Emerg Management	Community Grants	T.N.U.	Police Services
Building Use Charge	0	0	0	0	1,329	0	0
Administrative	781	0	0	781	2,733	0	12,258
Professional Services	297	129	294	461	1,998	404	7,515
Prosecuting Attorney	175	0	0	175	613	0	2,750
Treasurer	7	973	264	99	6,687	182	358
Computer Operations	0	0	0	631	2,126	0	0
Accounting	624	557	1,527	1,520	148	1,465	13,297
Utilities	0	0	0	0	1,894	0	0
Building & Grounds	0	0	0	262	5,898	0	1,180
Insurance	201	0	0	951	3,035	0	18,785
Total Allocated	2,085	1,659	2,085	4,880	26,461	2,051	56,143
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,085	1,659	2,085	4,880	26,461	2,051	56,143
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,085	1,659	2,085	4,880	26,461	2,051	56,143



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Allocated Costs By Department**

Detail

Central Service Departments	Law Enforc Prog	Law Enforc Grant	Law Enforc Other	Law Library	Comm Development	Senior Millage	Hort Sup/Serv MI
Building Use Charge	0	0	0	0	785	0	0
Administrative	391	1,561	0	0	781	0	235
Professional Services	376	1,188	151	54	482	94	173
Prosecuting Attorney	87	351	0	0	175	0	52
Treasurer	118	72	270	10	66	679	3
Computer Operations	0	0	0	0	536	0	0
Accounting	1,103	2,314	879	192	1,549	306	316
Utilities	0	0	0	0	465	0	0
Building & Grounds	66	131	0	0	1,191	0	66
Insurance	313	2,259	0	0	1,429	0	112
Total Allocated	2,454	7,876	1,300	256	7,459	1,079	957
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,454	7,876	1,300	256	7,459	1,079	957
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,454	7,876	1,300	256	7,459	1,079	957

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Allocated Costs By Department**

Detail

Central Service Departments	Family Focus	F.I.A.	MCF Operations	Child Care	Veterans Trust	Comm Collaborat	Debt Serv Funds
Building Use Charge	0	0	0	0	0	0	0
Administrative	0	0	0	2,577	0	4,607	0
Professional Services	18	198	521	1,571	16	2,913	205
Prosecuting Attorney	0	0	0	578	0	1,033	0
Treasurer	0	174	1,258	1,919	4	107	231
Computer Operations	0	0	0	1,087	0	0	0
Accounting	29	607	846	5,645	70	7,282	423
Utilities	0	0	0	0	0	0	0
Building & Grounds	0	0	0	131	0	66	0
Insurance	0	3	0	3,378	0	4,897	0
Total Allocated	47	982	2,625	16,886	90	20,905	859
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	47	982	2,625	16,886	90	20,905	859
Adjustments	0	0	0	0	0	0	0
Proposed Costs	47	982	2,625	16,886	90	20,905	859

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Allocated Costs By Department**

Detail

Central Service Departments	Cap Proj Funds	Delinquent Tax	Foreclosure	Land Bank	Revolving Drain	Treas. Ofc Adm	Drain Equipment
Building Use Charge	0	0	0	0	0	0	0
Administrative	0	0	781	0	0	0	0
Professional Services	565	97	806	6	56	19	247
Prosecuting Attorney	0	0	175	0	0	0	0
Treasurer	146	50,089	23,667	0	13	0	74
Computer Operations	0	0	531	0	0	0	0
Accounting	1,057	763	2,055	10	225	31	1,194
Utilities	0	0	0	0	0	0	0
Building & Grounds	0	0	66	0	0	0	0
Insurance	0	0	634	0	0	0	0
Total Allocated	1,768	50,949	28,715	16	294	50	1,515
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,768	50,949	28,715	16	294	50	1,515
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,768	50,949	28,715	16	294	50	1,515

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Allocated Costs By Department**

Detail

Central Service Departments	CMH Equipment	Equip Aquisition	Unempl Insurance	Workers Comp Ins	Health Insurance	Retirement Sys	Health Care Save
Building Use Charge	0	6,107	0	0	0	0	0
Administrative	0	0	0	0	0	0	0
Professional Services	99	1,906	60	103	5,355	90	19
Prosecuting Attorney	0	0	0	0	0	0	0
Treasurer	3	640	1	13	439	0	0
Computer Operations	0	0	0	0	0	0	0
Accounting	190	9,586	104	301	9,396	144	31
Utilities	0	3,086	0	0	0	0	0
Building & Grounds	0	8,338	0	0	0	0	0
Insurance	0	5,034	0	0	0	0	0
Total Allocated	292	34,697	165	417	15,190	234	50
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	292	34,697	165	417	15,190	234	50
Adjustments	0	0	0	0	0	0	0
Proposed Costs	292	34,697	165	417	15,190	234	50

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Allocated Costs By Department**

Detail

Central Service Departments	Special Assess	FIA Space Costs	All Others	SubTotal	Direct Billed	Unallocated	Total
Building Use Charge	0	0	25,717	281,882	0	0	281,882
Administrative	0	0	0	256,804	0	0	256,804
Professional Services	304	0	28	117,943	0	0	117,943
Prosecuting Attorney	0	0	0	57,616	0	1,122,975	1,180,591
Treasurer	517	0	4	168,249	0	217,817	386,066
Computer Operations	0	0	0	176,127	0	0	176,127
Accounting	1,262	0	50	286,280	28,532	0	314,812
Utilities	0	0	15,266	313,836	0	0	313,836
Building & Grounds	0	68,510	81,339	893,617	0	0	893,617
Insurance	0	3,756	9,570	448,964	0	0	448,964
Total Allocated	2,083	72,266	131,974	3,001,318	28,532	1,340,792	4,370,642
Roll Forward	0	0	0	( 11,106)	0	0	( 11,106)
Cost With Roll Forward	2,083	72,266	131,974	2,990,212	28,532	1,340,792	4,359,536
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,083	72,266	131,974	2,990,212	28,532	1,340,792	4,359,536

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2010	Fixed Costs Fiscal 2010	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Bd of Comm	44,975	0	0	44,975	0	44,975
Circuit Court	138,426	0	0	138,426	0	138,426
District Court	191,850	0	0	191,850	0	191,850
Jury Board	496	0	0	496	0	496
Indigent Counsel	15,774	0	0	15,774	0	15,774
Probate Court	110,762	0	0	110,762	0	110,762
Adult Probation	21,360	0	0	21,360	0	21,360
Elections	2,530	0	0	2,530	0	2,530
County Clerk	122,265	0	0	122,265	0	122,265
Equalization	21,099	0	0	21,099	0	21,099
Reg of Deeds	46,008	0	0	46,008	0	46,008
Drain Comm	34,357	0	0	34,357	0	34,357
Sheriff Admin	227,218	0	0	227,218	0	227,218
Crim Just Trng	29	0	0	29	0	29
Marine Safety	328	0	0	328	0	328
Jail	462,723	0	0	462,723	0	462,723
Medical Examiner	2,628	0	0	2,628	0	2,628
Veterans Burial	369	0	0	369	0	369
Veterans Affairs	18,505	0	0	18,505	0	18,505
MSU Extension	45,835	0	0	45,835	0	45,835
Conservation Act	66	0	0	66	0	66
Planning	924	0	0	924	0	924
LDC Development	10	0	0	10	0	10
Road Comm	1,787	0	0	1,787	0	1,787
Parks & Rec	23,800	0	0	23,800	0	23,800
Polly Ann Trail	303	0	0	303	0	303
911 Fund	71,371	0	0	71,371	0	71,371
Friend of Court	134,072	146,616	( 12,544)	121,528	0	121,528
FOC DP	10,495	9,057	1,438	11,933	0	11,933
Marriage Counsel	2,002	0	0	2,002	0	2,002
Health Dept	286,764	0	0	286,764	0	286,764
Mental Health	381,827	0	0	381,827	0	381,827
Pers. Care-Aide	57,206	0	0	57,206	0	57,206
Animal Control	23,285	0	0	23,285	0	23,285



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2010	Fixed Costs Fiscal 2010	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Enviro/Recycling	55	0	0	55	0	55
County Surveyor	2,085	0	0	2,085	0	2,085
ROD Automation	1,659	0	0	1,659	0	1,659
Rental Property	2,085	0	0	2,085	0	2,085
Emerg Management	4,880	0	0	4,880	0	4,880
Community Grants	26,461	0	0	26,461	0	26,461
T.N.U.	2,051	0	0	2,051	0	2,051
Police Services	56,143	0	0	56,143	0	56,143
Law Enforc Prog	2,454	0	0	2,454	0	2,454
Law Enforc Grant	7,876	0	0	7,876	0	7,876
Law Enforc Other	1,300	0	0	1,300	0	1,300
Law Library	256	0	0	256	0	256
Comm Development	7,459	0	0	7,459	0	7,459
Senior Millage	1,079	0	0	1,079	0	1,079
Hort Sup/Serv MI	957	0	0	957	0	957
Family Focus	47	0	0	47	0	47
F.I.A.	982	0	0	982	0	982
MCF Operations	2,625	0	0	2,625	0	2,625
Child Care	16,886	0	0	16,886	0	16,886
Veterans Trust	90	0	0	90	0	90
Comm Collaborat	20,905	0	0	20,905	0	20,905
Debt Serv Funds	859	0	0	859	0	859
Cap Proj Funds	1,768	0	0	1,768	0	1,768
Deliquent Tax	50,949	0	0	50,949	0	50,949
Foreclosure	28,715	0	0	28,715	0	28,715
Land Bank	16	0	0	16	0	16
Revolving Drain	294	0	0	294	0	294
Treas. Ofc Adm	50	0	0	50	0	50
Drain Equipment	1,515	0	0	1,515	0	1,515
CMH Equipment	292	0	0	292	0	292
Equip Aquisition	34,697	0	0	34,697	0	34,697
Unempl Insurance	165	0	0	165	0	165
Workers Comp Ins	417	0	0	417	0	417
Health Insurance	15,190	0	0	15,190	0	15,190



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2010	Fixed Costs Fiscal 2010	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Retirement Sys	234	0	0	234	0	234
Health Care Save	50	0	0	50	0	50
Special Assess	2,083	0	0	2,083	0	2,083
FIA Space Costs	72,266	0	0	72,266	0	72,266
All Others	131,974	0	0	131,974	0	131,974
SubTotal	3,001,318	155,673	( 11,106)	2,990,212	0	2,990,212
Direct Billed	28,532					28,532
Unallocated	1,340,792					1,340,792
Total	4,370,642					4,359,536



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Use Charge	0	304,423	
Administrative	272,638	( 22,154)	
Professional Services	141,010	( 2,774)	
Prosecuting Attorney	1,201,904	( 127,614)	
Treasurer	385,712	( 52,786)	
Computer Operations	176,617	23,133	
Accounting	311,348	10,902	
Utilities	343,177	( 4,558)	
Building & Grounds	735,314	187,843	
Insurance	490,431	( 3,924)	
Bd of Comm			44,975
Circuit Court			138,426
District Court			191,850
Jury Board			496
Indigent Counsel			15,774
Probate Court			110,762
Adult Probation			21,360
Elections			2,530
County Clerk			122,265
Equalization			21,099
Reg of Deeds			46,008
Drain Comm			34,357
Sheriff Admin			227,218
Crim Just Trng			29
Marine Safety			328
Jail			462,723
Medical Examiner			2,628
Veterans Burial			369
Veterans Affairs			18,505
MSU Extension			45,835
Conservation Act			66
Planning			924
LDC Development			10
Road Comm			1,787
Parks & Rec			23,800
Polly Ann Trail			303

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**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
911 Fund			71,371
Friend of Court			134,072
FOC DP			10,495
Marriage Counsel			2,002
Health Dept			286,764
Mental Health			381,827
Pers. Care-Aide			57,206
Animal Control			23,285
Enviro/Recycling			55
County Surveyor			2,085
ROD Automation			1,659
Rental Property			2,085
Emerg Management			4,880
Community Grants			26,461
T.N.U.			2,051
Police Services			56,143
Law Enforc Prog			2,454
Law Enforc Grant			7,876
Law Enforc Other			1,300
Law Library			256
Comm Development			7,459
Senior Millage			1,079
Hort Sup/Serv MI			957
Family Focus			47
F.I.A.			982
MCF Operations			2,625
Child Care			16,886
Veterans Trust			90
Comm Collaborat			20,905
Debt Serv Funds			859
Cap Proj Funds			1,768
Deliquent Tax			50,949
Foreclosure			28,715
Land Bank			16
Revolving Drain			294
Treas. Ofc Adm			50

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**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Drain Equipment			1,515	
CMH Equipment			292	
Equip Aquisition			34,697	
Unempl Insurance			165	
Workers Comp Ins			417	
Health Insurance			15,190	
Retirement Sys			234	
Health Care Save			50	
Special Assess			2,083	
FIA Space Costs			72,266	
All Others			131,974	
Direct Billed Total			28,532	
Unallocated Total			1,340,792	
Totals	<u>4,058,151</u>	<u>312,491</u>	<u>4,370,642</u>	Deviation 0

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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
Building Use Charge	( 304,423)	0	0	0	0	0	0
Administrative	1,956	( 280,931)	7,183	499	28	2,067	3,496
Professional Services	0	0	( 140,548)	0	17	0	2,295
Prosecuting Attorney	7,918	11,478	3,922	( 1,183,928)	193	12,529	10,356
Treasurer	3,851	4,138	2,693	929	( 387,090)	9,990	5,350
Computer Operations	755	781	1,274	175	39	( 210,364)	2,319
Accounting	2,057	3,123	2,280	701	110	8,057	( 354,715)
Utilities	0	0	1,050	0	166	0	3,479
Building & Grounds	6,004	4,607	3,112	1,033	466	1,594	10,804
Insurance	0	0	1,091	0	5	0	1,804
Bd of Comm	4,106	5,621	449	1,262	53	3,274	2,672
Circuit Court	11,514	11,790	2,147	2,646	2,968	10,670	14,054
District Court	17,960	17,021	4,860	3,819	163	14,274	6,995
Jury Board	0	0	82	0	24	0	390
Indigent Counsel	0	0	1,884	0	3,586	0	10,304
Probate Court	12,912	2,889	572	648	1,086	1,594	3,662
Adult Probation	2,881	0	140	0	36	0	612
Elections	0	0	424	0	181	0	1,878
County Clerk	7,252	6,246	2,123	1,401	47,034	3,720	4,687
Equalization	2,383	781	560	175	3	1,063	979
Reg of Deeds	1,675	3,201	1,125	719	4,838	8,503	2,428
Drain Comm	2,236	4,685	1,345	1,051	33	2,126	3,397
Sheriff Admin	20,718	25,063	7,380	5,623	739	28,294	14,865
Crim Just Trng	0	0	6	0	1	0	22
Marine Safety	0	0	85	0	9	0	230
Jail	106,739	23,190	7,621	5,203	514	3,189	4,871
Medical Examiner	0	0	593	0	199	0	1,676
Veterans Burial	0	0	54	0	19	0	296
Veterans Affairs	2,030	781	622	175	25	3,394	1,252
MSU Extension	5,471	1,873	1,207	420	80	5,315	2,621
Conservation Act	0	0	12	0	3	0	51
Planning	0	0	182	0	36	0	687
LDC Development	0	0	1	0	1	0	8
Road Comm	0	0	345	0	358	0	555
Parks & Rec	2,686	2,108	1,156	473	402	531	4,700

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Schedule D.001

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**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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
Polly Ann Trail	0	0	100	0	6	0	194
911 Fund	0	14,289	4,560	3,206	932	6,613	7,939
Friend of Court	10,890	14,210	4,309	3,188	6,303	0	10,458
FOC DP	0	0	0	0	0	10,495	0
Marriage Counsel	0	0	18	0	1,955	0	29
Health Dept	28,863	28,264	8,432	6,342	2,309	29,639	24,025
Mental Health	0	54,188	31,991	12,158	3,179	32,937	80,796
Pers. Care-Aide	2,686	10,775	3,609	2,417	520	3,624	8,625
Animal Control	4,942	2,343	1,118	526	1,565	1,961	3,184
Enviro/Recycling	0	0	13	0	2	0	40
County Surveyor	0	781	297	175	7	0	624
ROD Automation	0	0	129	0	973	0	557
Rental Property	0	0	294	0	264	0	1,527
Emerg Management	0	781	461	175	99	631	1,520
Community Grants	1,329	2,733	1,998	613	6,687	2,126	148
T.N.U.	0	0	404	0	182	0	1,465
Police Services	0	12,258	7,515	2,750	358	0	13,297
Law Enforc Prog	0	391	376	87	118	0	1,103
Law Enforc Grant	0	1,561	1,188	351	72	0	2,314
Law Enforc Other	0	0	151	0	270	0	879
Law Library	0	0	54	0	10	0	192
Comm Development	785	781	482	175	66	536	1,549
Senior Millage	0	0	94	0	679	0	306
Hort Sup/Serv MI	0	235	173	52	3	0	316
Family Focus	0	0	18	0	0	0	29
F.I.A.	0	0	198	0	174	0	607
MCF Operations	0	0	521	0	1,258	0	846
Child Care	0	2,577	1,571	578	1,919	1,087	5,645
Veterans Trust	0	0	16	0	4	0	70
Comm Collaborat	0	4,607	2,913	1,033	107	0	7,282
Debt Serv Funds	0	0	205	0	231	0	423
Cap Proj Funds	0	0	565	0	146	0	1,057
Deliquent Tax	0	0	97	0	50,089	0	763
Foreclosure	0	781	806	175	23,667	531	2,055
Land Bank	0	0	6	0	0	0	10

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**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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
Revolving Drain	0	0	56	0	13	0	225
Treas. Ofc Adm	0	0	19	0	0	0	31
Drain Equipment	0	0	247	0	74	0	1,194
CMH Equipment	0	0	99	0	3	0	190
Equip Aquisition	6,107	0	1,906	0	640	0	9,586
Unempl Insurance	0	0	60	0	1	0	104
Workers Comp Ins	0	0	103	0	13	0	301
Health Insurance	0	0	5,355	0	439	0	9,396
Retirement Sys	0	0	90	0	0	0	144
Health Care Save	0	0	19	0	0	0	31
Special Assess	0	0	304	0	517	0	1,262
FIA Space Costs	0	0	0	0	0	0	0
All Others	25,717	0	28	0	4	0	50
Direct Billings	0	0	0	0	0	0	28,532
Unallocated	0	0	0	1,122,975	217,817	0	0
Total	0	0	0	0	0	0	0

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	2,785	8,430	4,003	0
Professional Services	0	0	0	0
Prosecuting Attorney	11,188	34,537	17,517	0
Treasurer	5,482	16,405	5,326	0
Computer Operations	1,075	3,218	978	0
Accounting	2,929	8,918	4,290	0
Utilities	( 343,314)	0	0	0
Building & Grounds	6,019	( 965,125)	8,329	0
Insurance	0	0	( 489,407)	0
Bd of Comm	5,851	18,137	3,550	44,975
Circuit Court	16,323	50,607	15,707	138,426
District Court	25,423	79,143	22,192	191,850
Jury Board	0	0	0	496
Indigent Counsel	0	0	0	15,774
Probate Court	18,399	56,368	12,632	110,762
Adult Probation	4,106	12,950	635	21,360
Elections	0	0	47	2,530
County Clerk	10,334	31,826	7,642	122,265
Equalization	3,397	10,421	1,337	21,099
Reg of Deeds	5,714	14,129	3,676	46,008
Drain Comm	3,187	9,986	6,311	34,357
Sheriff Admin	23,103	23,963	77,470	227,218
Crim Just Trng	0	0	0	29
Marine Safety	0	0	4	328
Jail	121,927	143,986	45,483	462,723
Medical Examiner	0	0	160	2,628
Veterans Burial	0	0	0	369
Veterans Affairs	2,519	6,732	975	18,505
MSU Extension	6,642	18,628	3,578	45,835
Conservation Act	0	0	0	66
Planning	0	0	19	924
LDC Development	0	0	0	10
Road Comm	0	0	529	1,787
Parks & Rec	1,592	4,240	5,912	23,800

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**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Detail Of Allocated Costs**

Department	Utilities 8.5	Building & Grounds 9.5	Insurance 10.5	Total Plan Allocated
Polly Ann Trail	0	0	3	303
911 Fund	0	14,986	18,846	71,371
Friend of Court	15,517	48,415	20,782	134,072
FOC DP	0	0	0	10,495
Marriage Counsel	0	0	0	2,002
Health Dept	25,758	88,408	44,724	286,764
Mental Health	0	80,595	85,983	381,827
Pers. Care-Aide	3,333	8,758	12,859	57,206
Animal Control	0	4,095	3,551	23,285
Enviro/Recycling	0	0	0	55
County Surveyor	0	0	201	2,085
ROD Automation	0	0	0	1,659
Rental Property	0	0	0	2,085
Emerg Management	0	262	951	4,880
Community Grants	1,894	5,898	3,035	26,461
T.N.U.	0	0	0	2,051
Police Services	0	1,180	18,785	56,143
Law Enforc Prog	0	66	313	2,454
Law Enforc Grant	0	131	2,259	7,876
Law Enforc Other	0	0	0	1,300
Law Library	0	0	0	256
Comm Development	465	1,191	1,429	7,459
Senior Millage	0	0	0	1,079
Hort Sup/Serv MI	0	66	112	957
Family Focus	0	0	0	47
F.I.A.	0	0	3	982
MCF Operations	0	0	0	2,625
Child Care	0	131	3,378	16,886
Veterans Trust	0	0	0	90
Comm Collaborat	0	66	4,897	20,905
Debt Serv Funds	0	0	0	859
Cap Proj Funds	0	0	0	1,768
Deliquent Tax	0	0	0	50,949
Foreclosure	0	66	634	28,715
Land Bank	0	0	0	16

All Monetary Values Are \$ Dollars

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**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Detail Of Allocated Costs**

Department	Utilities 8.5	Building & Grounds 9.5	Insurance 10.5	Total Plan Allocated
Revolving Drain	0	0	0	294
Treas. Ofc Adm	0	0	0	50
Drain Equipment	0	0	0	1,515
CMH Equipment	0	0	0	292
Equip Aquisition	3,086	8,338	5,034	34,697
Unempl Insurance	0	0	0	165
Workers Comp Ins	0	0	0	417
Health Insurance	0	0	0	15,190
Retirement Sys	0	0	0	234
Health Care Save	0	0	0	50
Special Assess	0	0	0	2,083
FIA Space Costs	0	68,510	3,756	72,266
All Others	15,266	81,339	9,570	131,974
Direct Billings	0	0	0	28,532
Unallocated	0	0	0	1,340,792
Total	0	0	0	4,370,642

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>Building Use Charge</b>		
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
<b>Administrative</b>		
2.4.1 Admin Services	Average number of FTE's by department	FTE Summary
<b>Professional Services</b>		
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
<b>Prosecuting Attorney</b>		
4.4.1 Civil Counsel	Average number of FTE's by department	FTE Summary
<b>Treasurer</b>		
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
<b>Computer Operations</b>		
6.4.1 Network Support	Number of assigned PC's by department	PC Inventory
6.4.2 PC Support	Number of assigned PC's by department	PC Inventory Summary
6.4.3 Specific Serv	Dollar amount of contract services by department	Paid Invoices

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>Accounting</b>		
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
<b>Utilities</b>		
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
<b>Building &amp; Grounds</b>		
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
9.4.14 Phone/Network	Number of lines by department	Phone directory
<b>Insurance</b>		
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

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
10.4.7 Prop Jail	Assigned square footage by department	Building & Grounds department
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

**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.

<b><u>Buildings</u></b>	<b><u>Cost</u></b>	<b><u>Use Charge</u></b>
County Complex	5,077,987	101,560
Annex	503,480	10,070
Jail	5,904,627	118,093
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
<b>Total Per Cost Plan</b>		<b>304,423</b>

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, 2010**  
**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	304,423			
Total Departmental Cost Adjustments:	304,423			304,423
Total To Be Allocated:	304,423	0		304,423

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Use Charge**

	Total	General & Admin	County Complex	Annex	Jail
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Use Charge	304,423	0	101,560	10,070	118,093
Functional Cost	304,423	0	101,560	10,070	118,093
<b>Allocation Step 1</b>					
1st Allocation	304,423	0	101,560	10,070	118,093
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For 0010 Building Use</b>					
Total Allocated	304,423	0	101,560	10,070	118,093



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Use Charge**

	Health Building	Bank Building	Garage	Reg of Deeds	Animal Shelter
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
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
<b>Allocation Step 1</b>					
1st Allocation	39,502	4,960	6,107	1,675	4,942
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For 0010 Building Use</b>					
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, 2010**  
**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, 2010**  
**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	17,843		17,843		17,843
Probate Court	7,286	12.7133	12,912		12,912		12,912
Adult Probation	1,626	2.8372	2,881		2,881		2,881
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
All Others	672	1.1726	1,191		1,191		1,191
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 &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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
Pers. Care-Aide	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 &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	20,718		20,718		20,718
Jail	32,900	82.4561	97,375		97,375		97,375
SubTotal	39,900	100.0000	118,093		118,093		118,093
TOTAL	39,900	100.0000	118,093		118,093		118,093

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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
Building & Grounds	2,916	12.0596	4,764		4,764		4,764
Health Dept	17,668	73.0686	28,863		28,863		28,863
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 &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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 &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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 &amp; Grounds department



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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 &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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 &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	1,026	15.3363	2,686		2,686		2,686
Comm Development	300	4.4843	785		785		785
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 &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	6,004	1,240	0	0	4,764	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	17,960	17,843	0	0	0	117	0
Probate Court	12,912	12,912	0	0	0	0	0
Adult Probation	2,881	2,881	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	20,718	0	0	20,718	0	0	0
Jail	106,739	9,364	0	97,375	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	2,686	0	0	0	0	0	0
Friend of Court	10,890	10,890	0	0	0	0	0
Health Dept	28,863	0	0	0	28,863	0	0
Pers. Care-Aide	2,686	0	2,686	0	0	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	785	0	0	0	0	0	0
Equip Aquisition	6,107	0	0	0	0	0	6,107
All Others	25,717	1,191	0	0	5,875	4,608	0

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	304,423	101,560	10,070	118,093	39,502	4,960	6,107

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	2,686
Friend of Court	0	0	0
Health Dept	0	0	0
Pers. Care-Aide	0	0	0
Animal Control	0	4,942	0
Community Grants	0	0	0
Comm Development	0	0	785
Equip Aquisition	0	0	0
All Others	0	0	14,043

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Administrative**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	272,638			272,638
Payoff	( 6,228)			
Cost Allocation	( 30,195)			
Total Deductions:	( 36,423)			( 36,423)
Building Use Charge	1,956		1,956	
Administrative		2,156	2,156	
Professional Services		7,183	7,183	
Prosecuting Attorney		499	499	
Treasurer		28	28	
Computer Operations		2,067	2,067	
Accounting		3,496	3,496	
Utilities		2,785	2,785	
Building & Grounds		8,430	8,430	
Insurance		4,003	4,003	
Total Allocated Additions:	1,956	30,647	32,603	32,603
Memberships	14,269			
Total Departmental Cost Adjustments:	14,269			14,269
Total To Be Allocated:	252,440	30,647		283,087

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Administrative**

	Total	General & Admin	Admin Services
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	169,255	0	169,255
FRINGE BENEFITS	62,181	0	62,181
<b>Other Expense &amp; Cost</b>			
*Payoff	6,228	6,228	0
Supplies	2,767	0	2,767
Operating Expense	2,012	0	2,012
Expendable Equip	0	0	0
*Cost Allocation	30,195	30,195	0
<b>Departmental Totals</b>			
Total Expenditures	272,638	36,423	236,215
<b>Deductions</b>			
Total Deductions	( 36,423)	( 36,423)	0
<b>Cost Adjustments</b>			
Memberships	14,269	0	14,269
Functional Cost	250,484	0	250,484
<b>Allocation Step 1</b>			
Inbound- All Others	1,956	0	1,956
1st Allocation	252,440	0	252,440
<b>Allocation Step 2</b>			
Inbound- All Others	30,647	0	30,647
2nd Allocation	30,647	0	30,647
<b>Total For 0030 Administrative</b>			
Total Allocated	283,087	0	283,087

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	3.10	0.8542	2,156		2,156		2,156
Prosecuting Attorney	14.70	4.0507	10,226		10,226	1,252	11,478
Treasurer	5.30	1.4605	3,687		3,687	451	4,138
Computer Operations	1.00	0.2756	696		696	85	781
Accounting	4.00	1.1022	2,782		2,782	341	3,123
Building & Grounds	5.90	1.6258	4,104		4,104	503	4,607
Bd of Comm	7.20	1.9840	5,008		5,008	613	5,621
Circuit Court	15.10	4.1609	10,504		10,504	1,286	11,790
District Court	21.80	6.0072	15,164		15,164	1,857	17,021
Probate Court	3.70	1.0196	2,574		2,574	315	2,889
County Clerk	8.00	2.2045	5,565		5,565	681	6,246
Equalization	1.00	0.2756	696		696	85	781
Reg of Deeds	4.10	1.1298	2,852		2,852	349	3,201
Drain Comm	6.00	1.6533	4,174		4,174	511	4,685
Sheriff Admin	32.10	8.8454	22,329		22,329	2,734	25,063
Jail	29.70	8.1841	20,660		20,660	2,530	23,190
Veterans Affairs	1.00	0.2756	696		696	85	781
MSU Extension	2.40	0.6613	1,669		1,669	204	1,873
Parks & Rec	2.70	0.7440	1,878		1,878	230	2,108
911 Fund	18.30	5.0427	12,730		12,730	1,559	14,289
Friend of Court	18.20	5.0152	12,660		12,660	1,550	14,210
Health Dept	36.20	9.9752	25,181		25,181	3,083	28,264
Mental Health	69.40	19.1233	48,274		48,274	5,914	54,188
Pers. Care-Aide	13.80	3.8027	9,600		9,600	1,175	10,775
Animal Control	3.00	0.8267	2,087		2,087	256	2,343
County Surveyor	1.00	0.2756	696		696	85	781
Emerg Management	1.00	0.2756	696		696	85	781
Community Grants	3.50	0.9645	2,435		2,435	298	2,733
Police Services	15.70	4.3263	10,921		10,921	1,337	12,258
Law Enforc Prog	0.50	0.1378	348		348	43	391

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	0.5511	1,391		1,391	170	1,561
Comm Development	1.00	0.2756	696		696	85	781
Hort Sup/Serv MI	0.30	0.0827	209		209	26	235
Child Care	3.30	0.9093	2,296		2,296	281	2,577
Comm Collaborat	5.90	1.6258	4,104		4,104	503	4,607
Foreclosure	1.00	0.2756	696		696	85	781
SubTotal	362.90	100.0000	252,440		252,440	30,647	283,087
TOTAL	362.90	100.0000	252,440		252,440	30,647	283,087

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, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Administrative**

Receiving Department	Total	Admin Services
Administrative	2,156	2,156
Prosecuting Attorney	11,478	11,478
Treasurer	4,138	4,138
Computer Operations	781	781
Accounting	3,123	3,123
Building & Grounds	4,607	4,607
Bd of Comm	5,621	5,621
Circuit Court	11,790	11,790
District Court	17,021	17,021
Probate Court	2,889	2,889
County Clerk	6,246	6,246
Equalization	781	781
Reg of Deeds	3,201	3,201
Drain Comm	4,685	4,685
Sheriff Admin	25,063	25,063
Jail	23,190	23,190
Veterans Affairs	781	781
MSU Extension	1,873	1,873
Parks & Rec	2,108	2,108
911 Fund	14,289	14,289
Friend of Court	14,210	14,210
Health Dept	28,264	28,264
Mental Health	54,188	54,188
Pers. Care-Aide	10,775	10,775
Animal Control	2,343	2,343
County Surveyor	781	781
Emerg Management	781	781
Community Grants	2,733	2,733
Police Services	12,258	12,258
Law Enforc Prog	391	391
Law Enforc Grant	1,561	1,561
Comm Development	781	781
Hort Sup/Serv MI	235	235



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Administrative**

Receiving Department	Total	Admin Services
Child Care	2,577	2,577
Comm Collaborat	4,607	4,607
Foreclosure	781	781
Direct Billed	0	0
Total	<u>283,087</u>	<u>283,087</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, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Professional Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	141,010			141,010
Cost Allocaton	( 2,774)			
Total Deductions:	( 2,774)			( 2,774)
Professional Services		1,383	1,383	
Treasurer		17	17	
Accounting		2,295	2,295	
Total Allocated Additions:		3,695	3,695	3,695
Total To Be Allocated:	138,236	3,695		141,931



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Professional Services**

	Total	General & Admin	Accounting Serv	Labor Relations	Legal Services
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
Employee Recognit.	2,200	0	0	0	2,200
Financial Services	78,890	0	78,890	0	0
Legal Services	53,388	0	0	53,388	0
Health Services	3,758	0	0	0	3,758
*Cost Allocaton	2,774	2,774	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	141,010	2,774	78,890	53,388	5,958
<b>Deductions</b>					
Total Deductions	( 2,774)	( 2,774)	0	0	0
Functional Cost	138,236	0	78,890	53,388	5,958
<b>Allocation Step 1</b>					
1st Allocation	138,236	0	78,890	53,388	5,958
<b>Allocation Step 2</b>					
Inbound- All Others	3,695	0	1,847	1,848	0
2nd Allocation	3,695	0	1,847	1,848	0
<b>Total For 0040 Professional</b>					
Total Allocated	141,931	0	80,737	55,236	5,958

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	825	1.5531	1,225		1,225		1,225
Professional Services	931	1.7526	1,383		1,383		1,383
Prosecuting Attorney	1,254	2.3607	1,862		1,862	45	1,907
Treasurer	1,373	2.5847	2,039		2,039	49	2,088
Computer Operations	705	1.3272	1,047		1,047	25	1,072
Accounting	1,234	2.3230	1,833		1,833	44	1,877
Utilities	690	1.2989	1,025		1,025	25	1,050
Building & Grounds	1,516	2.8539	2,251		2,251	55	2,306
Insurance	717	1.3498	1,065		1,065	26	1,091
Bd of Comm	295	0.5553	438		438	11	449
Circuit Court	1,411	2.6563	2,096		2,096	51	2,147
District Court	810	1.5248	1,203		1,203	29	1,232
Jury Board	54	0.1017	80		80	2	82
Indigent Counsel	1,238	2.3306	1,839		1,839	45	1,884
Probate Court	376	0.7078	558		558	14	572
Adult Probation	92	0.1732	137		137	3	140
Elections	279	0.5252	414		414	10	424
County Clerk	468	0.8810	695		695	17	712
Equalization	236	0.4443	350		350	8	358
Reg of Deeds	342	0.6438	508		508	12	520
Drain Comm	354	0.6664	526		526	13	539
Sheriff Admin	1,008	1.8976	1,497		1,497	36	1,533
Crim Just Trng	4	0.0075	6		6		6
Marine Safety	56	0.1054	83		83	2	85
Jail	769	1.4477	1,142		1,142	28	1,170
Medical Examiner	390	0.7342	579		579	14	593
Veterans Burial	36	0.0678	53		53	1	54
Veterans Affairs	276	0.5196	410		410	10	420
MSU Extension	396	0.7455	588		588	14	602
Conservation Act	8	0.0151	12		12		12

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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
Planning	120	0.2259	178		178	4	182
LDC Development	1	0.0019	1		1		1
Road Comm	227	0.4273	337		337	8	345
Parks & Rec	760	1.4307	1,129		1,129	27	1,156
Polly Ann Trail	66	0.1242	98		98	2	100
911 Fund	745	1.4025	1,106		1,106	27	1,133
Friend of Court	712	1.3404	1,057		1,057	26	1,083
Marriage Counsel	12	0.0226	18		18		18
Health Dept	1,965	3.6992	2,918		2,918	71	2,989
Mental Health	12,678	23.8666	18,831		18,831	460	19,291
Pers. Care-Aide	915	1.7225	1,359		1,359	33	1,392
Animal Control	470	0.8848	698		698	17	715
Enviro/Recycling	9	0.0169	13		13		13
County Surveyor	195	0.3671	290		290	7	297
ROD Automation	85	0.1600	126		126	3	129
Rental Property	193	0.3633	287		287	7	294
Emerg Management	303	0.5704	450		450	11	461
Community Grants	1,314	2.4736	1,951		1,951	47	1,998
T.N.U.	265	0.4989	394		394	10	404
Police Services	2,687	5.0584	3,991		3,991	97	4,088
Law Enforc Prog	247	0.4650	367		367	9	376
Law Enforc Grant	516	0.9714	766		766	19	785
Law Enforc Other	99	0.1864	147		147	4	151
Law Library	36	0.0678	53		53	1	54
Comm Development	317	0.5968	471		471	11	482
Senior Millage	62	0.1167	92		92	2	94
Hort Sup/Serv MI	114	0.2146	169		169	4	173
Family Focus	12	0.0226	18		18		18
F.I.A.	130	0.2447	193		193	5	198
MCF Operations	343	0.6457	509		509	12	521

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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
Child Care	1,033	1.9447	1,534		1,534	37	1,571
Veterans Trust	11	0.0207	16		16		16
Comm Collaborat	1,915	3.6050	2,844		2,844	69	2,913
Debt Serv Funds	135	0.2541	200		200	5	205
Cap Proj Funds	372	0.7003	552		552	13	565
Deliquent Tax	64	0.1205	95		95	2	97
Foreclosure	397	0.7474	590		590	14	604
Land Bank	4	0.0075	6		6		6
Revolving Drain	37	0.0697	55		55	1	56
Treas. Ofc Adm	13	0.0245	19		19		19
Drain Equipment	162	0.3050	241		241	6	247
CMH Equipment	65	0.1224	97		97	2	99
Equip Aquisition	1,253	2.3588	1,861		1,861	45	1,906
Unempl Insurance	40	0.0753	59		59	1	60
Workers Comp Ins	68	0.1280	101		101	2	103
Health Insurance	3,520	6.6265	5,228		5,228	127	5,355
Retirement Sys	59	0.1111	88		88	2	90
Health Care Save	13	0.0245	19		19		19
Special Assess	200	0.3765	297		297	7	304
All Others	18	0.0339	27		27	1	28
SubTotal	53,120	100.0000	78,890		78,890	1,847	80,737
TOTAL	53,120	100.0000	78,890		78,890	1,847	80,737

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, 2010**  
**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	10	3.6496	1,948		1,948	67	2,015
Treasurer	3	1.0949	585		585	20	605
Computer Operations	1	0.3650	195		195	7	202
Accounting	2	0.7299	390		390	13	403
Building & Grounds	4	1.4599	779		779	27	806
District Court	18	6.5693	3,507		3,507	121	3,628
County Clerk	7	2.5547	1,364		1,364	47	1,411
Equalization	1	0.3650	195		195	7	202
Reg of Deeds	3	1.0949	585		585	20	605
Drain Comm	4	1.4599	779		779	27	806
Sheriff Admin	29	10.5839	5,651		5,651	196	5,847
Jail	32	11.6788	6,235		6,235	216	6,451
Veterans Affairs	1	0.3650	195		195	7	202
MSU Extension	3	1.0949	585		585	20	605
911 Fund	17	6.2044	3,312		3,312	115	3,427
Friend of Court	16	5.8394	3,118		3,118	108	3,226
Health Dept	27	9.8540	5,261		5,261	182	5,443
Mental Health	63	22.9927	12,274		12,274	426	12,700
Pers. Care-Aide	11	4.0146	2,143		2,143	74	2,217
Animal Control	2	0.7299	390		390	13	403
Police Services	17	6.2044	3,312		3,312	115	3,427
Law Enforc Grant	2	0.7299	390		390	13	403
Foreclosure	1	0.3650	195		195	7	202
SubTotal	274	100.0000	53,388		53,388	1,848	55,236
TOTAL	274	100.0000	53,388		53,388	1,848	55,236

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, 2010**  
**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	5,958	100.0000	5,958		5,958		5,958
SubTotal	5,958	100.0000	5,958		5,958		5,958
TOTAL	5,958	100.0000	5,958		5,958		5,958

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, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Professional Services**

Receiving Department	Total	Accounting Serv	Labor Relations	Legal Services
Administrative	7,183	1,225	0	5,958
Professional Services	1,383	1,383	0	0
Prosecuting Attorney	3,922	1,907	2,015	0
Treasurer	2,693	2,088	605	0
Computer Operations	1,274	1,072	202	0
Accounting	2,280	1,877	403	0
Utilities	1,050	1,050	0	0
Building & Grounds	3,112	2,306	806	0
Insurance	1,091	1,091	0	0
Bd of Comm	449	449	0	0
Circuit Court	2,147	2,147	0	0
District Court	4,860	1,232	3,628	0
Jury Board	82	82	0	0
Indigent Counsel	1,884	1,884	0	0
Probate Court	572	572	0	0
Adult Probation	140	140	0	0
Elections	424	424	0	0
County Clerk	2,123	712	1,411	0
Equalization	560	358	202	0
Reg of Deeds	1,125	520	605	0
Drain Comm	1,345	539	806	0
Sheriff Admin	7,380	1,533	5,847	0
Crim Just Trng	6	6	0	0
Marine Safety	85	85	0	0
Jail	7,621	1,170	6,451	0
Medical Examiner	593	593	0	0
Veterans Burial	54	54	0	0
Veterans Affairs	622	420	202	0
MSU Extension	1,207	602	605	0
Conservation Act	12	12	0	0
Planning	182	182	0	0
LDC Development	1	1	0	0
Road Comm	345	345	0	0

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Professional Services**

Receiving Department	Total	Accounting Serv	Labor Relations	Legal Services
Parks & Rec	1,156	1,156	0	0
Polly Ann Trail	100	100	0	0
911 Fund	4,560	1,133	3,427	0
Friend of Court	4,309	1,083	3,226	0
Marriage Counsel	18	18	0	0
Health Dept	8,432	2,989	5,443	0
Mental Health	31,991	19,291	12,700	0
Pers. Care-Aide	3,609	1,392	2,217	0
Animal Control	1,118	715	403	0
Enviro/Recycling	13	13	0	0
County Surveyor	297	297	0	0
ROD Automation	129	129	0	0
Rental Property	294	294	0	0
Emerg Management	461	461	0	0
Community Grants	1,998	1,998	0	0
T.N.U.	404	404	0	0
Police Services	7,515	4,088	3,427	0
Law Enforc Prog	376	376	0	0
Law Enforc Grant	1,188	785	403	0
Law Enforc Other	151	151	0	0
Law Library	54	54	0	0
Comm Development	482	482	0	0
Senior Millage	94	94	0	0
Hort Sup/Serv MI	173	173	0	0
Family Focus	18	18	0	0
F.I.A.	198	198	0	0
MCF Operations	521	521	0	0
Child Care	1,571	1,571	0	0
Veterans Trust	16	16	0	0
Comm Collaborat	2,913	2,913	0	0
Debt Serv Funds	205	205	0	0
Cap Proj Funds	565	565	0	0
Deliquent Tax	97	97	0	0



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Professional Services**

Receiving Department	Total	Accounting Serv	Labor Relations	Legal Services
Foreclosure	806	604	202	0
Land Bank	6	6	0	0
Revolving Drain	56	56	0	0
Treas. Ofc Adm	19	19	0	0
Drain Equipment	247	247	0	0
CMH Equipment	99	99	0	0
Equip Aquisition	1,906	1,906	0	0
Unempl Insurance	60	60	0	0
Workers Comp Ins	103	103	0	0
Health Insurance	5,355	5,355	0	0
Retirement Sys	90	90	0	0
Health Care Save	19	19	0	0
Special Assess	304	304	0	0
All Others	28	28	0	0
Direct Billed	0	0	0	0
Total	141,931	80,737	55,236	5,958

**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, 2010

	<b>Total</b>	<b>PA-Misc</b>	<b>PA-DP</b>
Final Costs 2010	\$ 112,003	\$ 99,474	\$ 12,529
Fixed Costs 2010	126,373	117,270	9,103
Roll forward Difference	(14,370)	(17,796)	3,426
<b>Proposed Costs for 2012</b>	<b>\$ 97,633</b>	<b>\$ 81,678</b>	<b>\$ 15,955</b>

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Prosecuting Attorney**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,201,904			1,201,904
Cost Allocation	( 123,858)			
Vehicle Cost Alloc.	( 3,756)			
Total Deductions:	( 127,614)			( 127,614)
Building Use Charge	7,918		7,918	
Administrative	10,226	1,252	11,478	
Professional Services	3,810	112	3,922	
Prosecuting Attorney		2,365	2,365	
Treasurer		193	193	
Computer Operations		12,529	12,529	
Accounting		10,356	10,356	
Utilities		11,188	11,188	
Building & Grounds		34,537	34,537	
Insurance		17,517	17,517	
Total Allocated Additions:	21,954	90,049	112,003	112,003
Total To Be Allocated:	1,096,244	90,049		1,186,293

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Prosecuting Attorney**

	Total	General & Admin	Civil Counsel	Other Services
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	719,962	0	39,384	680,578
FRINGE BENEFITS	290,203	0	15,874	274,329
<b>Other Expense &amp; Cost</b>				
Payoff	6,275	0	0	6,275
Supplies IV-D	4,011	0	0	4,011
Supplies Other	14,045	0	768	13,277
Other Services	( 2,500)	0	0	( 2,500)
Witness Fees	650	0	0	650
Subscriptions	332	0	18	314
Stenograph	4,517	0	0	4,517
Consulting	6,272	0	0	6,272
Parentage Testing	3,684	0	0	3,684
Process Serv IV-D	1,842	0	0	1,842
Telephone	4,829	0	264	4,565
Subpoenas	70	0	0	70
Misc	216	0	12	204
Travel	1,117	0	61	1,056
Equipment Maint	1,372	0	75	1,297
*Cost Allocation	123,858	123,858	0	0
Equipment Rent	3,528	0	193	3,335
*Vehicle Cost Alloc.	3,756	3,756	0	0
Tech License	3,800	0	0	3,800
Memberships IV-D	157	0	0	157
Memberships	2,448	0	134	2,314
Books	7,460	0	408	7,052
<b>Departmental Totals</b>				
Total Expenditures	1,201,904	127,614	57,191	1,017,099
<b>Deductions</b>				
Total Deductions	( 127,614)	( 127,614)	0	0

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Prosecuting Attorney**

	Total	General & Admin	Civil Counsel	Other Services
Functional Cost	1,074,290	0	57,191	1,017,099
Allocation Step 1				
Inbound- All Others	21,954	0	1,201	20,753
Unallocated Costs	( 1,037,852)	0	0	( 1,037,852)
1st Allocation	58,392	0	58,392	0
Allocation Step 2				
Inbound- All Others	90,049	0	4,926	85,123
Unallocated Costs	( 85,123)	0	0	( 85,123)
2nd Allocation	4,926	0	4,926	0
Total For 0050 Prosecuting				
Total Allocated	63,318	0	63,318	0

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	3.10	0.8542	499		499		499
Prosecuting Attorney	14.70	4.0507	2,365		2,365		2,365
Treasurer	5.30	1.4605	853		853	76	929
Computer Operations	1.00	0.2756	161		161	14	175
Accounting	4.00	1.1022	644		644	57	701
Building & Grounds	5.90	1.6258	949		949	84	1,033
Bd of Comm	7.20	1.9840	1,159		1,159	103	1,262
Circuit Court	15.10	4.1609	2,430		2,430	216	2,646
District Court	21.80	6.0072	3,508		3,508	311	3,819
Probate Court	3.70	1.0196	595		595	53	648
County Clerk	8.00	2.2045	1,287		1,287	114	1,401
Equalization	1.00	0.2756	161		161	14	175
Reg of Deeds	4.10	1.1298	660		660	59	719
Drain Comm	6.00	1.6533	965		965	86	1,051
Sheriff Admin	32.10	8.8454	5,165		5,165	458	5,623
Jail	29.70	8.1841	4,779		4,779	424	5,203
Veterans Affairs	1.00	0.2756	161		161	14	175
MSU Extension	2.40	0.6613	386		386	34	420
Parks & Rec	2.70	0.7440	434		434	39	473
911 Fund	18.30	5.0427	2,945		2,945	261	3,206
Friend of Court	18.20	5.0152	2,928		2,928	260	3,188
Health Dept	36.20	9.9752	5,825		5,825	517	6,342
Mental Health	69.40	19.1233	11,167		11,167	991	12,158
Pers. Care-Aide	13.80	3.8027	2,220		2,220	197	2,417
Animal Control	3.00	0.8267	483		483	43	526
County Surveyor	1.00	0.2756	161		161	14	175
Emerg Management	1.00	0.2756	161		161	14	175
Community Grants	3.50	0.9645	563		563	50	613
Police Services	15.70	4.3263	2,526		2,526	224	2,750
Law Enforc Prog	0.50	0.1378	80		80	7	87

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	0.5511	322		322	29	351
Comm Development	1.00	0.2756	161		161	14	175
Hort Sup/Serv MI	0.30	0.0827	48		48	4	52
Child Care	3.30	0.9093	531		531	47	578
Comm Collaborat	5.90	1.6258	949		949	84	1,033
Foreclosure	1.00	0.2756	161		161	14	175
SubTotal	362.90	100.0000	58,392		58,392	4,926	63,318
TOTAL	362.90	100.0000	58,392		58,392	4,926	63,318

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, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Prosecuting Attorney**

Receiving Department	Total	Civil Counsel
Administrative	499	499
Prosecuting Attorney	2,365	2,365
Treasurer	929	929
Computer Operations	175	175
Accounting	701	701
Building & Grounds	1,033	1,033
Bd of Comm	1,262	1,262
Circuit Court	2,646	2,646
District Court	3,819	3,819
Probate Court	648	648
County Clerk	1,401	1,401
Equalization	175	175
Reg of Deeds	719	719
Drain Comm	1,051	1,051
Sheriff Admin	5,623	5,623
Jail	5,203	5,203
Veterans Affairs	175	175
MSU Extension	420	420
Parks & Rec	473	473
911 Fund	3,206	3,206
Friend of Court	3,188	3,188
Health Dept	6,342	6,342
Mental Health	12,158	12,158
Pers. Care-Aide	2,417	2,417
Animal Control	526	526
County Surveyor	175	175
Emerg Management	175	175
Community Grants	613	613
Police Services	2,750	2,750
Law Enforc Prog	87	87
Law Enforc Grant	351	351
Comm Development	175	175
Hort Sup/Serv MI	52	52



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Prosecuting Attorney**

Receiving Department	Total	Civil Counsel
Child Care	578	578
Comm Collaborat	1,033	1,033
Foreclosure	175	175
Direct Billed	0	0
Total	63,318	63,318

**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, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Treasurer**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	385,712			385,712
Cost Allocation	( 52,786)			
Total Deductions:	( 52,786)			( 52,786)
Building Use Charge	3,851		3,851	
Administrative	3,687	451	4,138	
Professional Services	2,624	69	2,693	
Prosecuting Attorney	853	76	929	
Treasurer		7,434	7,434	
Computer Operations		9,990	9,990	
Accounting		5,350	5,350	
Utilities		5,482	5,482	
Building & Grounds		16,405	16,405	
Insurance		5,326	5,326	
Total Allocated Additions:	11,015	50,583	61,598	61,598
Total To Be Allocated:	343,941	50,583		394,524

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Treasurer**

	Total	General & Admin	Cash Accounting	Accts Payable	General Gov't
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	250,445	0	97,946	5,023	147,476
FRINGE BENEFITS	111,638	0	43,662	2,244	65,732
<b>Other Expense &amp; Cost</b>					
Postage	4,549	0	0	0	4,549
Supplies	3,697	0	1,446	74	2,177
Contract Services	1,050	150	0	0	900
Tech Licenses	7,600	0	0	0	7,600
Operating Expense	2,008	0	785	40	1,183
Expendable Equip	225	0	88	5	132
* Cost Allocation	52,786	52,786	0	0	0
Wage & Fringe Adj	( 48,286)	0	0	0	( 48,286)
<b>Departmental Totals</b>					
Total Expenditures	385,712	52,936	143,927	7,386	181,463
<b>Deductions</b>					
Total Deductions	( 52,786)	( 52,786)	0	0	0
<b>Functional Cost</b>	332,926	150	143,927	7,386	181,463
<b>Allocation Step 1</b>					
Inbound- All Others	11,015	0	4,308	221	6,486
Reallocate Admin Costs		( 150)	65	3	82
Unallocated Costs	( 188,031)	0	0	0	( 188,031)
1st Allocation	155,910	0	148,300	7,610	0
<b>Allocation Step 2</b>					
Inbound- All Others	50,583	0	19,782	1,015	29,786
Unallocated Costs	( 29,786)	0	0	0	( 29,786)
2nd Allocation	20,797	0	19,782	1,015	0

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	176,707	0	168,082	8,625	0

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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
Administrative	2	0.0045	7		7		7
Prosecuting Attorney	17	0.0379	56		56		56
Treasurer	2,236	4.9884	7,398		7,398		7,398
Accounting	21	0.0469	69		69	10	79
Building & Grounds	2	0.0045	7		7	1	8
Circuit Court	661	1.4747	2,187		2,187	307	2,494
Indigent Counsel	771	1.7201	2,551		2,551	358	2,909
Probate Court	273	0.6090	903		903	127	1,030
Elections	19	0.0424	63		63	9	72
County Clerk	12,445	27.7641	41,174		41,174	5,783	46,957
Reg of Deeds	1,276	2.8467	4,222		4,222	593	4,815
Sheriff Admin	137	0.3056	453		453	64	517
Jail	86	0.1919	285		285	40	325
Medical Examiner	37	0.0825	122		122	17	139
Road Comm	95	0.2119	314		314	44	358
Parks & Rec	58	0.1294	192		192	27	219
Polly Ann Trail	1	0.0022	3		3		3
911 Fund	199	0.4440	658		658	92	750
Friend of Court	1,625	3.6253	5,376		5,376	755	6,131
Marriage Counsel	518	1.1556	1,714		1,714	241	1,955
Health Dept	484	1.0798	1,601		1,601	225	1,826
Mental Health	253	0.5644	837		837	118	955
Pers. Care-Aide	70	0.1562	232		232	33	265
Animal Control	392	0.8745	1,297		1,297	182	1,479
ROD Automation	249	0.5555	824		824	116	940
Rental Property	44	0.0982	146		146	20	166
Emerg Management	17	0.0379	56		56	8	64
Community Grants	1,756	3.9175	5,810		5,810	816	6,626
T.N.U.	28	0.0625	93		93	13	106
Police Services	95	0.2119	314		314	44	358

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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 Prog	21	0.0469	69		69	10	79
Law Enforc Grant	13	0.0290	43		43	6	49
Law Enforc Other	56	0.1249	185		185	26	211
Comm Development	6	0.0134	20		20	3	23
Senior Millage	176	0.3926	582		582	82	664
Hort Sup/Serv MI	1	0.0022	3		3		3
F.I.A.	39	0.0870	129		129	18	147
MCF Operations	333	0.7429	1,102		1,102	155	1,257
Child Care	468	1.0441	1,548		1,548	217	1,765
Comm Collaborat	13	0.0290	43		43	6	49
Debt Serv Funds	59	0.1316	195		195	27	222
Cap Proj Funds	35	0.0781	116		116	16	132
Deliquent Tax	13,259	29.5802	43,869		43,869	6,163	50,032
Foreclosure	6,253	13.9501	20,688		20,688	2,906	23,594
Equip Aquisition	9	0.0201	30		30	4	34
Health Insurance	97	0.2164	321		321	45	366
Special Assess	118	0.2633	390		390	55	445
All Others	1	0.0022	3		3		3
SubTotal	44,824	100.0000	148,300		148,300	19,782	168,082
TOTAL	44,824	100.0000	148,300		148,300	19,782	168,082

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, 2010**  
**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	42	0.2768	21		21		21
Professional Services	34	0.2241	17		17		17
Prosecuting Attorney	274	1.8060	137		137		137
Treasurer	72	0.4746	36		36		36
Computer Operations	67	0.4416	34		34	5	39
Accounting	53	0.3493	27		27	4	31
Utilities	292	1.9246	146		146	20	166
Building & Grounds	803	5.2926	403		403	55	458
Insurance	8	0.0527	4		4	1	5
Bd of Comm	94	0.6196	47		47	6	53
Circuit Court	831	5.4772	417		417	57	474
District Court	285	1.8785	143		143	20	163
Jury Board	42	0.2768	21		21	3	24
Indigent Counsel	1,186	7.8170	595		595	82	677
Probate Court	98	0.6459	49		49	7	56
Adult Probation	63	0.4152	32		32	4	36
Elections	192	1.2655	96		96	13	109
County Clerk	135	0.8898	68		68	9	77
Equalization	6	0.0395	3		3		3
Reg of Deeds	39	0.2571	20		20	3	23
Drain Comm	58	0.3823	29		29	4	33
Sheriff Admin	389	2.5639	195		195	27	222
Crim Just Trng	2	0.0132	1		1		1
Marine Safety	15	0.0989	8		8	1	9
Jail	331	2.1817	166		166	23	189
Medical Examiner	106	0.6987	53		53	7	60
Veterans Burial	34	0.2241	17		17	2	19
Veterans Affairs	44	0.2900	22		22	3	25
MSU Extension	140	0.9228	70		70	10	80
Conservation Act	5	0.0330	3		3		3

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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
Planning	63	0.4152	32		32	4	36
LDC Development	1	0.0066	1		1		1
Parks & Rec	321	2.1157	161		161	22	183
Polly Ann Trail	5	0.0330	3		3		3
911 Fund	318	2.0960	160		160	22	182
Friend of Court	302	1.9905	151		151	21	172
Health Dept	847	5.5827	425		425	58	483
Mental Health	3,915	25.8038	1,955		1,955	269	2,224
Pers. Care-Aide	446	2.9396	224		224	31	255
Animal Control	152	1.0018	76		76	10	86
Enviro/Recycling	3	0.0198	2		2		2
County Surveyor	12	0.0791	6		6	1	7
ROD Automation	57	0.3757	29		29	4	33
Rental Property	172	1.1337	86		86	12	98
Emerg Management	61	0.4021	31		31	4	35
Community Grants	108	0.7118	54		54	7	61
T.N.U.	133	0.8766	67		67	9	76
Law Enforc Prog	67	0.4416	34		34	5	39
Law Enforc Grant	39	0.2571	20		20	3	23
Law Enforc Other	104	0.6855	52		52	7	59
Law Library	17	0.1120	9		9	1	10
Comm Development	76	0.5009	38		38	5	43
Senior Millage	25	0.1648	13		13	2	15
F.I.A.	47	0.3098	24		24	3	27
MCF Operations	1	0.0066	1		1		1
Child Care	269	1.7730	135		135	19	154
Veterans Trust	7	0.0461	4		4		4
Comm Collaborat	101	0.6657	51		51	7	58
Debt Serv Funds	15	0.0989	8		8	1	9
Cap Proj Funds	24	0.1582	12		12	2	14

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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
Deliquent Tax	99	0.6525	50		50	7	57
Foreclosure	128	0.8437	64		64	9	73
Revolving Drain	22	0.1450	11		11	2	13
Drain Equipment	130	0.8568	65		65	9	74
CMH Equipment	5	0.0330	3		3		3
Equip Aquisition	1,063	7.0063	533		533	73	606
Unempl Insurance	1	0.0066	1		1		1
Workers Comp Ins	22	0.1450	11		11	2	13
Health Insurance	127	0.8371	64		64	9	73
Special Assess	126	0.8305	63		63	9	72
All Others	1	0.0066	1		1		1
SubTotal	15,172	100.0000	7,610		7,610	1,015	8,625
TOTAL	15,172	100.0000	7,610		7,610	1,015	8,625

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, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Treasurer**

Receiving Department	Total	Cash Accounting	Accts Payable
Administrative	28	7	21
Professional Services	17	0	17
Prosecuting Attorney	193	56	137
Treasurer	7,434	7,398	36
Computer Operations	39	0	39
Accounting	110	79	31
Utilities	166	0	166
Building & Grounds	466	8	458
Insurance	5	0	5
Bd of Comm	53	0	53
Circuit Court	2,968	2,494	474
District Court	163	0	163
Jury Board	24	0	24
Indigent Counsel	3,586	2,909	677
Probate Court	1,086	1,030	56
Adult Probation	36	0	36
Elections	181	72	109
County Clerk	47,034	46,957	77
Equalization	3	0	3
Reg of Deeds	4,838	4,815	23
Drain Comm	33	0	33
Sheriff Admin	739	517	222
Crim Just Trng	1	0	1
Marine Safety	9	0	9
Jail	514	325	189
Medical Examiner	199	139	60
Veterans Burial	19	0	19
Veterans Affairs	25	0	25
MSU Extension	80	0	80
Conservation Act	3	0	3
Planning	36	0	36
LDC Development	1	0	1
Road Comm	358	358	0

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Treasurer**

Receiving Department	Total	Cash Accounting	Accts Payable
Parks & Rec	402	219	183
Polly Ann Trail	6	3	3
911 Fund	932	750	182
Friend of Court	6,303	6,131	172
Marriage Counsel	1,955	1,955	0
Health Dept	2,309	1,826	483
Mental Health	3,179	955	2,224
Pers. Care-Aide	520	265	255
Animal Control	1,565	1,479	86
Enviro/Recycling	2	0	2
County Surveyor	7	0	7
ROD Automation	973	940	33
Rental Property	264	166	98
Emerg Management	99	64	35
Community Grants	6,687	6,626	61
T.N.U.	182	106	76
Police Services	358	358	0
Law Enforc Prog	118	79	39
Law Enforc Grant	72	49	23
Law Enforc Other	270	211	59
Law Library	10	0	10
Comm Development	66	23	43
Senior Millage	679	664	15
Hort Sup/Serv MI	3	3	0
F.I.A.	174	147	27
MCF Operations	1,258	1,257	1
Child Care	1,919	1,765	154
Veterans Trust	4	0	4
Comm Collaborat	107	49	58
Debt Serv Funds	231	222	9
Cap Proj Funds	146	132	14
Deliquent Tax	50,089	50,032	57
Foreclosure	23,667	23,594	73

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Treasurer**

Receiving Department	Total	Cash Accounting	Accts Payable
Revolving Drain	13	0	13
Drain Equipment	74	0	74
CMH Equipment	3	0	3
Equip Aquisition	640	34	606
Unempl Insurance	1	0	1
Workers Comp Ins	13	0	13
Health Insurance	439	366	73
Special Assess	517	445	72
All Others	4	3	1
Direct Billed	0	0	0
Total	176,707	168,082	8,625

**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.

**Network Support / Computer Services** - The services included in this activity consists of computer operations, data entry, report distribution, county network maintenance and county wide virus protection. 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.

**PC Support** – This activity accounts for the costs associated with PC maintenance for those departments that do not pay directly for PC maintenance. The basis of allocation is the number of PC by benefiting 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.

**Lapeer County, Michigan  
Computer Operations  
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, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Computer Operations**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	176,617			176,617
Cost Allocation	( 11,296)			
Total Deductions:	( 11,296)			( 11,296)
Building Use Charge	755		755	
Administrative	696	85	781	
Professional Services	1,242	32	1,274	
Prosecuting Attorney	161	14	175	
Treasurer	34	5	39	
Computer Operations		509	509	
Accounting		2,319	2,319	
Utilities		1,075	1,075	
Building & Grounds		3,218	3,218	
Insurance		978	978	
Total Allocated Additions:	2,888	8,235	11,123	11,123
Expendable Equip	26,720			
Equipment Use	7,709			
Total Departmental Cost Adjustments:	34,429			34,429
Total To Be Allocated:	202,638	8,235		210,873

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Computer Operations**

	Total	General & Admin	Network Support	PC Support	Specific Serv
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	39,816	0	39,816	0	0
FRINGE BENEFITS	19,216	0	19,216	0	0
<b>Other Expense &amp; Cost</b>					
Supplies	7,139	0	7,139	0	0
Contract Services	85,340	0	47,685	22,483	15,172
Operating Expense	1,362	0	1,362	0	0
Technology License	12,448	0	0	7,048	5,400
*Cost Allocation	11,296	11,296	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	176,617	11,296	115,218	29,531	20,572
<b>Deductions</b>					
Total Deductions	( 11,296)	( 11,296)	0	0	0
<b>Cost Adjustments</b>					
Expendable Equip	26,720	0	14,365	341	12,014
Equipment Use	7,709	0	6,290	1,419	0
<b>Functional Cost</b>	199,750	0	135,873	31,291	32,586
<b>Allocation Step 1</b>					
Inbound- All Others	2,888	0	2,888	0	0
1st Allocation	202,638	0	138,761	31,291	32,586
<b>Allocation Step 2</b>					
Inbound- All Others	8,235	0	8,235	0	0
2nd Allocation	8,235	0	8,235	0	0
<b>Total For 0070 Computer</b>					
Total Allocated	210,873	0	146,996	31,291	32,586

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Computer Operations**

## Activity - Network Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	3	0.7426	1,030		1,030		1,030
Prosecuting Attorney	20	4.9505	6,869		6,869		6,869
Treasurer	13	3.2178	4,465		4,465		4,465
Computer Operations	1	0.2475	343		343		343
Accounting	5	1.2376	1,717		1,717	112	1,829
Building & Grounds	3	0.7426	1,030		1,030	67	1,097
Bd of Comm	6	1.4851	2,061		2,061	135	2,196
Circuit Court	17	4.2079	5,839		5,839	381	6,220
District Court	26	6.4356	8,930		8,930	583	9,513
Probate Court	3	0.7426	1,030		1,030	67	1,097
County Clerk	7	1.7327	2,404		2,404	157	2,561
Equalization	2	0.4951	687		687	45	732
Reg of Deeds	16	3.9604	5,495		5,495	359	5,854
Drain Comm	4	0.9901	1,374		1,374	90	1,464
Sheriff Admin	24	5.9406	8,243		8,243	539	8,782
Jail	6	1.4851	2,061		2,061	135	2,196
Veterans Affairs	3	0.7426	1,030		1,030	67	1,097
MSU Extension	10	2.4752	3,435		3,435	224	3,659
Parks & Rec	1	0.2475	343		343	22	365
911 Fund	14	3.4653	4,809		4,809	314	5,123
FOC DP	27	6.6832	9,274		9,274	606	9,880
Health Dept	81	20.0495	27,821		27,821	1,818	29,639
Mental Health	90	22.2774	30,916		30,916	2,021	32,937
Pers. Care-Aide	9	2.2277	3,091		3,091	202	3,293
Animal Control	4	0.9901	1,374		1,374	90	1,464
Emerg Management	1	0.2475	343		343	22	365
Community Grants	4	0.9901	1,374		1,374	90	1,464
Comm Development	1	0.2475	343		343	22	365
Child Care	2	0.4951	687		687	45	732
Foreclosure	1	0.2475	343		343	22	365

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Computer Operations**

Activity - Network Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	404	100.0000	138,761		138,761	8,235	146,996
TOTAL	404	100.0000	138,761		138,761	8,235	146,996

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, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Computer Operations**

## Activity - PC Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	3	1.5873	497		497		497
Prosecuting Attorney	17	8.9947	2,815		2,815		2,815
Treasurer	13	6.8783	2,152		2,152		2,152
Computer Operations	1	0.5291	166		166		166
Accounting	5	2.6455	828		828		828
Building & Grounds	3	1.5873	497		497		497
Bd of Comm	6	3.1746	993		993		993
Circuit Court	17	8.9947	2,815		2,815		2,815
District Court	26	13.7567	4,301		4,301		4,301
Probate Court	3	1.5873	497		497		497
County Clerk	7	3.7037	1,159		1,159		1,159
Equalization	2	1.0582	331		331		331
Reg of Deeds	16	8.4656	2,649		2,649		2,649
Drain Comm	4	2.1164	662		662		662
Sheriff Admin	23	12.1693	3,808		3,808		3,808
Jail	6	3.1746	993		993		993
Veterans Affairs	3	1.5873	497		497		497
MSU Extension	10	5.2910	1,656		1,656		1,656
Parks & Rec	1	0.5291	166		166		166
911 Fund	9	4.7619	1,490		1,490		1,490
Pers. Care-Aide	2	1.0582	331		331		331
Animal Control	3	1.5873	497		497		497
Emerg Management	1	0.5291	166		166		166
Community Grants	4	2.1164	662		662		662
Comm Development	1	0.5291	166		166		166
Child Care	2	1.0582	331		331		331
Foreclosure	1	0.5291	166		166		166
SubTotal	189	100.0000	31,291		31,291		31,291
TOTAL	189	100.0000	31,291		31,291		31,291

**Lapeer County, Michigan  
Cost Allocation Plan  
Based On The Year Ended December 31, 2010  
Schedule .4 - Detail Activity Allocations  
For Department Computer Operations**

Allocation Basis: Number of assigned PC's by department

Allocation Source: PC Inventory Summary



All Monetary Values Are \$ Dollars  
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**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Computer Operations**

Activity - Specific Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	540.00	1.6572	540		540		540
Prosecuting Attorney	2,845.00	8.7307	2,845		2,845		2,845
Treasurer	3,373.00	10.3511	3,373		3,373		3,373
Accounting	5,400.00	16.5715	5,400		5,400		5,400
Bd of Comm	85.00	0.2608	85		85		85
Circuit Court	1,635.00	5.0175	1,635		1,635		1,635
District Court	460.00	1.4116	460		460		460
Sheriff Admin	15,704.00	48.1926	15,704		15,704		15,704
Veterans Affairs	1,800.00	5.5238	1,800		1,800		1,800
FOC DP	615.00	1.8873	615		615		615
Emerg Management	100.00	0.3069	100		100		100
Comm Development	5.00	0.0153	5		5		5
Child Care	24.00	0.0737	24		24		24
SubTotal	32,586.00	100.0000	32,586		32,586		32,586
TOTAL	32,586.00	100.0000	32,586		32,586		32,586

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, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Computer Operations**

Receiving Department	Total	Network Support	PC Support	Specific Serv
Administrative	2,067	1,030	497	540
Prosecuting Attorney	12,529	6,869	2,815	2,845
Treasurer	9,990	4,465	2,152	3,373
Computer Operations	509	343	166	0
Accounting	8,057	1,829	828	5,400
Building & Grounds	1,594	1,097	497	0
Bd of Comm	3,274	2,196	993	85
Circuit Court	10,670	6,220	2,815	1,635
District Court	14,274	9,513	4,301	460
Probate Court	1,594	1,097	497	0
County Clerk	3,720	2,561	1,159	0
Equalization	1,063	732	331	0
Reg of Deeds	8,503	5,854	2,649	0
Drain Comm	2,126	1,464	662	0
Sheriff Admin	28,294	8,782	3,808	15,704
Jail	3,189	2,196	993	0
Veterans Affairs	3,394	1,097	497	1,800
MSU Extension	5,315	3,659	1,656	0
Parks & Rec	531	365	166	0
911 Fund	6,613	5,123	1,490	0
FOC DP	10,495	9,880	0	615
Health Dept	29,639	29,639	0	0
Mental Health	32,937	32,937	0	0
Pers. Care-Aide	3,624	3,293	331	0
Animal Control	1,961	1,464	497	0
Emerg Management	631	365	166	100
Community Grants	2,126	1,464	662	0
Comm Development	536	365	166	5
Child Care	1,087	732	331	24
Foreclosure	531	365	166	0



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Computer Operations**

Receiving Department	Total	Network Support	PC Support	Specific Serv
Direct Billed	0	0	0	0
Total	210,873	146,996	31,291	32,586

**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. An adjustment was included in this activity for the costs associated with vacation payoffs for terminated positions. A credit was provided to those departments where the wages were originally charged per the general ledger. A credit was not provided to the Friend of the Court, Prosecuting Attorney or Administration because the costs associated with the payoffs for these departments were

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

excluded from their direct costs for reimbursement purposes. Costs of this activity are distributed to all County departments. The basis of allocation is the dollar amount of the payroll costs 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, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Accounting**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	311,348			311,348
Cost Allocation	( 37,733)			
Total Deductions:	( 37,733)			( 37,733)
Building Use Charge	2,057		2,057	
Administrative	2,782	341	3,123	
Professional Services	2,223	57	2,280	
Prosecuting Attorney	644	57	701	
Treasurer	96	14	110	
Computer Operations	7,945	112	8,057	
Accounting		4,648	4,648	
Utilities		2,929	2,929	
Building & Grounds		8,918	8,918	
Insurance		4,290	4,290	
Total Allocated Additions:	15,747	21,366	37,113	37,113
Misc Reimb	( 132)			
Payoff	48,767			
Total Departmental Cost Adjustments:	48,635			48,635
Total To Be Allocated:	337,997	21,366		359,363

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Accounting**

	Total	General & Admin	General Acctng	Accts Payable	Payroll
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	188,017	0	78,839	54,874	54,304
FRINGE BENEFITS	77,974	0	32,694	22,761	22,519
<b>Other Expense &amp; Cost</b>					
Postage	4,778	1,660	0	3,118	0
Supplies	1,648	0	691	481	476
Operating Expense	1,198	0	502	350	346
*Cost Allocation	37,733	37,733	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	311,348	39,393	112,726	81,584	77,645
<b>Deductions</b>					
Total Deductions	( 37,733)	( 37,733)	0	0	0
<b>Cost Adjustments</b>					
Misc Reimb	( 132)	( 132)	0	0	0
Payoff	48,767	0	0	0	48,767
<b>Functional Cost</b>	322,250	1,528	112,726	81,584	126,412
<b>Allocation Step 1</b>					
Inbound- All Others	15,747	0	6,603	4,596	4,548
Reallocate Admin Costs		( 1,528)	542	391	595
1st Allocation	337,997	0	119,871	86,571	131,555
<b>Allocation Step 2</b>					
Inbound- All Others	21,366	0	8,959	6,236	6,171
2nd Allocation	21,366	0	8,959	6,236	6,171
<b>Total For 0080 Accounting</b>					
Total Allocated	359,363	0	128,830	92,807	137,726

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	825	1.5531	1,862		1,862		1,862
Professional Services	931	1.7526	2,101		2,101		2,101
Prosecuting Attorney	1,254	2.3607	2,830		2,830		2,830
Treasurer	1,373	2.5847	3,098		3,098		3,098
Computer Operations	705	1.3272	1,591		1,591		1,591
Accounting	1,234	2.3230	2,785		2,785		2,785
Utilities	690	1.2989	1,557		1,557	132	1,689
Building & Grounds	1,516	2.8539	3,421		3,421	290	3,711
Insurance	717	1.3498	1,618		1,618	137	1,755
Bd of Comm	295	0.5553	666		666	56	722
Circuit Court	1,411	2.6563	3,184		3,184	270	3,454
District Court	810	1.5248	1,828		1,828	155	1,983
Jury Board	54	0.1017	122		122	10	132
Indigent Counsel	1,238	2.3306	2,794		2,794	237	3,031
Probate Court	376	0.7078	848		848	72	920
Adult Probation	92	0.1732	208		208	18	226
Elections	279	0.5252	630		630	53	683
County Clerk	468	0.8810	1,056		1,056	90	1,146
Equalization	236	0.4443	533		533	45	578
Reg of Deeds	342	0.6438	772		772	65	837
Drain Comm	354	0.6664	799		799	68	867
Sheriff Admin	1,008	1.8976	2,275		2,275	193	2,468
Crim Just Trng	4	0.0075	9		9	1	10
Marine Safety	56	0.1054	126		126	11	137
Jail	769	1.4477	1,735		1,735	147	1,882
Medical Examiner	390	0.7342	880		880	75	955
Veterans Burial	36	0.0678	81		81	7	88
Veterans Affairs	276	0.5196	623		623	53	676
MSU Extension	396	0.7455	894		894	76	970
Conservation Act	8	0.0151	18		18	2	20

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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
Planning	120	0.2259	271		271	23	294
LDC Development	1	0.0019	2		2		2
Road Comm	227	0.4273	512		512	43	555
Parks & Rec	760	1.4307	1,715		1,715	145	1,860
Polly Ann Trail	66	0.1242	149		149	13	162
911 Fund	745	1.4025	1,681		1,681	143	1,824
Friend of Court	712	1.3404	1,607		1,607	136	1,743
Marriage Counsel	12	0.0226	27		27	2	29
Health Dept	1,965	3.6992	4,434		4,434	376	4,810
Mental Health	12,678	23.8666	28,610		28,610	2,429	31,039
Pers. Care-Aide	915	1.7225	2,065		2,065	175	2,240
Animal Control	470	0.8848	1,061		1,061	90	1,151
Enviro/Recycling	9	0.0169	20		20	2	22
County Surveyor	195	0.3671	440		440	37	477
ROD Automation	85	0.1600	192		192	16	208
Rental Property	193	0.3633	436		436	37	473
Emerg Management	303	0.5704	684		684	58	742
Community Grants	1,314	2.4736	2,965		2,965	252	3,217
T.N.U.	265	0.4989	598		598	51	649
Police Services	2,687	5.0584	6,064		6,064	514	6,578
Law Enforc Prog	247	0.4650	557		557	47	604
Law Enforc Grant	516	0.9714	1,164		1,164	99	1,263
Law Enforc Other	99	0.1864	223		223	19	242
Law Library	36	0.0678	81		81	7	88
Comm Development	317	0.5968	715		715	61	776
Senior Millage	62	0.1167	140		140	12	152
Hort Sup/Serv MI	114	0.2146	257		257	22	279
Family Focus	12	0.0226	27		27	2	29
F.I.A.	130	0.2447	293		293	25	318
MCF Operations	343	0.6457	774		774	66	840

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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
Child Care	1,033	1.9447	2,331		2,331	198	2,529
Veterans Trust	11	0.0207	25		25	2	27
Comm Collaborat	1,915	3.6050	4,321		4,321	367	4,688
Debt Serv Funds	135	0.2541	305		305	26	331
Cap Proj Funds	372	0.7003	839		839	71	910
Deliquent Tax	64	0.1205	144		144	12	156
Foreclosure	397	0.7474	896		896	76	972
Land Bank	4	0.0075	9		9	1	10
Revolving Drain	37	0.0697	83		83	7	90
Treas. Ofc Adm	13	0.0245	29		29	2	31
Drain Equipment	162	0.3050	366		366	31	397
CMH Equipment	65	0.1224	147		147	12	159
Equip Aquisition	1,253	2.3588	2,828		2,828	240	3,068
Unempl Insurance	40	0.0753	90		90	8	98
Workers Comp Ins	68	0.1280	153		153	13	166
Health Insurance	3,520	6.6265	7,943		7,943	674	8,617
Retirement Sys	59	0.1111	133		133	11	144
Health Care Save	13	0.0245	29		29	2	31
Special Assess	200	0.3765	451		451	38	489
All Others	18	0.0339	41		41	3	44
SubTotal	53,120	100.0000	119,871		119,871	8,959	128,830
TOTAL	53,120	100.0000	119,871		119,871	8,959	128,830

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, 2010**  
**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	42	0.2768	240		240		240
Professional Services	34	0.2241	194		194		194
Prosecuting Attorney	274	1.8060	1,563		1,563		1,563
Treasurer	72	0.4746	411		411		411
Computer Operations	67	0.4416	382		382		382
Accounting	53	0.3493	302		302		302
Utilities	292	1.9246	1,666		1,666	124	1,790
Building & Grounds	803	5.2926	4,582		4,582	342	4,924
Insurance	8	0.0527	46		46	3	49
Bd of Comm	94	0.6196	536		536	40	576
Circuit Court	831	5.4772	4,742		4,742	354	5,096
District Court	285	1.8785	1,626		1,626	121	1,747
Jury Board	42	0.2768	240		240	18	258
Indigent Counsel	1,186	7.8170	6,767		6,767	506	7,273
Probate Court	98	0.6459	559		559	42	601
Adult Probation	63	0.4152	359		359	27	386
Elections	192	1.2655	1,096		1,096	82	1,178
County Clerk	135	0.8898	770		770	58	828
Equalization	6	0.0395	34		34	3	37
Reg of Deeds	39	0.2571	223		223	17	240
Drain Comm	58	0.3823	331		331	25	356
Sheriff Admin	389	2.5639	2,220		2,220	166	2,386
Crim Just Trng	2	0.0132	11		11	1	12
Marine Safety	15	0.0989	86		86	6	92
Jail	331	2.1817	1,889		1,889	141	2,030
Medical Examiner	106	0.6987	605		605	45	650
Veterans Burial	34	0.2241	194		194	14	208
Veterans Affairs	44	0.2900	251		251	19	270
MSU Extension	140	0.9228	799		799	60	859
Conservation Act	5	0.0330	29		29	2	31

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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
Planning	63	0.4152	359		359	27	386
LDC Development	1	0.0066	6		6		6
Parks & Rec	321	2.1157	1,832		1,832	137	1,969
Polly Ann Trail	5	0.0330	29		29	2	31
911 Fund	318	2.0960	1,814		1,814	136	1,950
Friend of Court	302	1.9905	1,723		1,723	129	1,852
Health Dept	847	5.5827	4,833		4,833	361	5,194
Mental Health	3,915	25.8038	22,337		22,337	1,671	24,008
Pers. Care-Aide	446	2.9396	2,545		2,545	190	2,735
Animal Control	152	1.0018	867		867	65	932
Enviro/Recycling	3	0.0198	17		17	1	18
County Surveyor	12	0.0791	68		68	5	73
ROD Automation	57	0.3757	325		325	24	349
Rental Property	172	1.1337	981		981	73	1,054
Emerg Management	61	0.4021	348		348	26	374
Community Grants	108	0.7118	616		616	46	662
T.N.U.	133	0.8766	759		759	57	816
Law Enforc Prog	67	0.4416	382		382	29	411
Law Enforc Grant	39	0.2571	223		223	17	240
Law Enforc Other	104	0.6855	593		593	44	637
Law Library	17	0.1120	97		97	7	104
Comm Development	76	0.5009	434		434	32	466
Senior Millage	25	0.1648	143		143	11	154
F.I.A.	47	0.3098	268		268	20	288
MCF Operations	1	0.0066	6		6		6
Child Care	269	1.7730	1,535		1,535	115	1,650
Veterans Trust	7	0.0461	40		40	3	43
Comm Collaborat	101	0.6657	576		576	43	619
Debt Serv Funds	15	0.0989	86		86	6	92
Cap Proj Funds	24	0.1582	137		137	10	147

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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
Deliquent Tax	99	0.6525	565		565	42	607
Foreclosure	128	0.8437	730		730	55	785
Revolving Drain	22	0.1450	126		126	9	135
Drain Equipment	130	0.8568	742		742	55	797
CMH Equipment	5	0.0330	29		29	2	31
Equip Aquisition	1,063	7.0063	6,065		6,065	453	6,518
Unempl Insurance	1	0.0066	6		6		6
Workers Comp Ins	22	0.1450	126		126	9	135
Health Insurance	127	0.8371	725		725	54	779
Special Assess	126	0.8305	719		719	54	773
All Others	1	0.0066	6		6		6
SubTotal	15,172	100.0000	86,571		86,571	6,236	92,807
TOTAL	15,172	100.0000	86,571		86,571	6,236	92,807

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, 2010**  
**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	237,664	1.0599	1,394		1,394		1,394
Prosecuting Attorney	1,016,440	4.5329	5,963		5,963		5,963
Treasurer	313,797	1.3994	1,841		1,841		1,841
Computer Operations	59,032	0.2633	346		346		346
Accounting	265,991	1.1862	1,561		1,561		1,561
Building & Grounds	351,676	1.5683	2,063		2,063	106	2,169
Bd of Comm	222,722	0.9932	1,307		1,307	67	1,374
Circuit Court	892,562	3.9804	5,236		5,236	268	5,504
District Court	1,286,194	5.7358	7,546	-4,668	2,878	387	3,265
Probate Court	347,257	1.5486	2,037		2,037	104	2,141
Elections	2,793	0.0125	16		16	1	17
County Clerk	439,901	1.9618	2,581		2,581	132	2,713
Equalization	58,989	0.2631	346		346	18	364
Reg of Deeds	218,999	0.9766	1,285		1,285	66	1,351
Drain Comm	352,579	1.5723	2,068		2,068	106	2,174
Sheriff Admin	2,293,571	10.2283	13,456	-4,134	9,322	689	10,011
Marine Safety	160	0.0007	1		1		1
Jail	2,007,577	8.9529	11,778	-11,422	356	603	959
Medical Examiner	11,618	0.0518	68		68	3	71
Veterans Affairs	49,591	0.2212	291		291	15	306
MSU Extension	128,319	0.5722	753		753	39	792
Planning	1,140	0.0051	7		7		7
Parks & Rec	141,270	0.6300	829		829	42	871
Polly Ann Trail	190	0.0008	1		1		1
911 Fund	1,239,631	5.5282	7,273	-3,481	3,792	373	4,165
Friend of Court	1,112,830	4.9627	6,529		6,529	334	6,863
Health Dept	2,273,421	10.1384	13,338		13,338	683	14,021
Mental Health	4,175,008	18.6189	24,493		24,493	1,256	25,749
Pers. Care-Aide	591,858	2.6394	3,472		3,472	178	3,650
Animal Control	178,439	0.7958	1,047		1,047	54	1,101

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	11,881	0.0530	70		70	4	74
Emerg Management	65,477	0.2920	384		384	20	404
Community Grants	177,726	0.7926	1,043	-4,827	-3,784	53	-3,731
Police Services	1,089,477	4.8586	6,392		6,392	327	6,719
Law Enforc Prog	14,314	0.0638	84		84	4	88
Law Enforc Grant	131,423	0.5861	771		771	40	811
Comm Development	49,696	0.2216	292		292	15	307
Hort Sup/Serv MI	6,020	0.0268	35		35	2	37
F.I.A.	141	0.0006	1		1		1
Child Care	237,834	1.0606	1,395		1,395	71	1,466
Comm Collaborat	320,286	1.4283	1,879		1,879	96	1,975
Foreclosure	48,286	0.2153	283		283	15	298
SubTotal	22,423,780	100.0000	131,555	-28,532	103,023	6,171	109,194
Direct Billed				28,532	28,532		28,532
TOTAL	22,423,780	100.0000	131,555		131,555	6,171	137,726

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, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Accounting**

Receiving Department	Total	General Acctng	Accts Payable	Payroll
Administrative	3,496	1,862	240	1,394
Professional Services	2,295	2,101	194	0
Prosecuting Attorney	10,356	2,830	1,563	5,963
Treasurer	5,350	3,098	411	1,841
Computer Operations	2,319	1,591	382	346
Accounting	4,648	2,785	302	1,561
Utilities	3,479	1,689	1,790	0
Building & Grounds	10,804	3,711	4,924	2,169
Insurance	1,804	1,755	49	0
Bd of Comm	2,672	722	576	1,374
Circuit Court	14,054	3,454	5,096	5,504
District Court	6,995	1,983	1,747	3,265
Jury Board	390	132	258	0
Indigent Counsel	10,304	3,031	7,273	0
Probate Court	3,662	920	601	2,141
Adult Probation	612	226	386	0
Elections	1,878	683	1,178	17
County Clerk	4,687	1,146	828	2,713
Equalization	979	578	37	364
Reg of Deeds	2,428	837	240	1,351
Drain Comm	3,397	867	356	2,174
Sheriff Admin	14,865	2,468	2,386	10,011
Crim Just Trng	22	10	12	0
Marine Safety	230	137	92	1
Jail	4,871	1,882	2,030	959
Medical Examiner	1,676	955	650	71
Veterans Burial	296	88	208	0
Veterans Affairs	1,252	676	270	306
MSU Extension	2,621	970	859	792
Conservation Act	51	20	31	0
Planning	687	294	386	7
LDC Development	8	2	6	0
Road Comm	555	555	0	0



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Accounting**

Receiving Department	Total	General Acctng	Accts Payable	Payroll
Parks & Rec	4,700	1,860	1,969	871
Polly Ann Trail	194	162	31	1
911 Fund	7,939	1,824	1,950	4,165
Friend of Court	10,458	1,743	1,852	6,863
Marriage Counsel	29	29	0	0
Health Dept	24,025	4,810	5,194	14,021
Mental Health	80,796	31,039	24,008	25,749
Pers. Care-Aide	8,625	2,240	2,735	3,650
Animal Control	3,184	1,151	932	1,101
Enviro/Recycling	40	22	18	0
County Surveyor	624	477	73	74
ROD Automation	557	208	349	0
Rental Property	1,527	473	1,054	0
Emerg Management	1,520	742	374	404
Community Grants	148	3,217	662	( 3,731)
T.N.U.	1,465	649	816	0
Police Services	13,297	6,578	0	6,719
Law Enforc Prog	1,103	604	411	88
Law Enforc Grant	2,314	1,263	240	811
Law Enforc Other	879	242	637	0
Law Library	192	88	104	0
Comm Development	1,549	776	466	307
Senior Millage	306	152	154	0
Hort Sup/Serv MI	316	279	0	37
Family Focus	29	29	0	0
F.I.A.	607	318	288	1
MCF Operations	846	840	6	0
Child Care	5,645	2,529	1,650	1,466
Veterans Trust	70	27	43	0
Comm Collaborat	7,282	4,688	619	1,975
Debt Serv Funds	423	331	92	0
Cap Proj Funds	1,057	910	147	0
Deliquent Tax	763	156	607	0

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Accounting**

Receiving Department	Total	General Acctng	Accts Payable	Payroll
Foreclosure	2,055	972	785	298
Land Bank	10	10	0	0
Revolving Drain	225	90	135	0
Treas. Ofc Adm	31	31	0	0
Drain Equipment	1,194	397	797	0
CMH Equipment	190	159	31	0
Equip Aquisition	9,586	3,068	6,518	0
Unempl Insurance	104	98	6	0
Workers Comp Ins	301	166	135	0
Health Insurance	9,396	8,617	779	0
Retirement Sys	144	144	0	0
Health Care Save	31	31	0	0
Special Assess	1,262	489	773	0
All Others	50	44	6	0
Direct Billed	28,532	0	0	28,532
Total	359,363	128,830	92,807	137,726



**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, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Utilities**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	343,177			343,177
Cost Allocation	( 4,558)			
Total Deductions:	( 4,558)			( 4,558)
Professional Services	1,025	25	1,050	
Treasurer	146	20	166	
Accounting	3,223	256	3,479	
Total Allocated Additions:	4,394	301	4,695	4,695
Total To Be Allocated:	343,013	301		343,314

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Utilities**

	Total	General & Admin	County Complex	Annex	Jail
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
Utilities	338,619	0	142,719	12,323	129,887
*Cost Allocation	4,558	4,558	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	343,177	4,558	142,719	12,323	129,887
<b>Deductions</b>					
Total Deductions	( 4,558)	( 4,558)	0	0	0
<b>Functional Cost</b>	338,619	0	142,719	12,323	129,887
<b>Allocation Step 1</b>					
Inbound- All Others	4,394	4,394	0	0	0
Reallocate Admin Costs		( 4,394)	1,852	160	1,685
1st Allocation	343,013	0	144,571	12,483	131,572
<b>Allocation Step 2</b>					
Inbound- All Others	301	301	0	0	0
Reallocate Admin Costs		( 301)	127	11	115
2nd Allocation	301	0	127	11	115
<b>Total For 0090 Utilities</b>					
Total Allocated	343,314	0	144,698	12,494	131,687

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Utilities**

	Health	Historic CH	Other Buildings
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Other Expense &amp; Cost</b>			
Utilities	34,770	10,241	8,679
*Cost Allocation	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	34,770	10,241	8,679
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>	34,770	10,241	8,679
<b>Allocation Step 1</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	451	133	113
1st Allocation	35,221	10,374	8,792
<b>Allocation Step 2</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	31	9	8
2nd Allocation	31	9	8
<b>Total For 0090 Utilities</b>			
Total Allocated	35,252	10,383	8,800

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	2,785		2,785		2,785
Prosecuting Attorney	4,435	7.7386	11,188		11,188		11,188
Treasurer	2,173	3.7917	5,482		5,482		5,482
Computer Operations	426	0.7433	1,075		1,075		1,075
Accounting	1,161	2.0258	2,929		2,929		2,929
Building & Grounds	700	1.2214	1,766		1,766	2	1,768
Bd of Comm	2,317	4.0429	5,845		5,845	6	5,851
Circuit Court	6,464	11.2790	16,306		16,306	17	16,323
District Court	10,068	17.5676	25,396		25,396	27	25,423
Probate Court	7,286	12.7133	18,380		18,380	19	18,399
Adult Probation	1,626	2.8372	4,102		4,102	4	4,106
County Clerk	4,092	7.1401	10,323		10,323	11	10,334
Equalization	1,345	2.3469	3,393		3,393	4	3,397
Drain Comm	1,262	2.2021	3,184		3,184	3	3,187
Jail	5,284	9.2200	13,329		13,329	14	13,343
Friend of Court	6,145	10.7224	15,501		15,501	16	15,517
Community Grants	750	1.3087	1,892		1,892	2	1,894
All Others	672	1.1726	1,695		1,695	2	1,697
SubTotal	57,310	100.0000	144,571		144,571	127	144,698
TOTAL	57,310	100.0000	144,571		144,571	127	144,698

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	2,517		2,517	2	2,519
MSU Extension	3,109	53.1635	6,636		6,636	6	6,642
Pers. Care-Aide	1,560	26.6758	3,330		3,330	3	3,333
SubTotal	5,848	100.0000	12,483		12,483	11	12,494
TOTAL	5,848	100.0000	12,483		12,483	11	12,494

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	23,083		23,083	20	23,103
Jail	32,900	82.4561	108,489		108,489	95	108,584
SubTotal	39,900	100.0000	131,572		131,572	115	131,687
TOTAL	39,900	100.0000	131,572		131,572	115	131,687

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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
Building & Grounds	2,916	12.0596	4,247		4,247	4	4,251
Health Dept	17,668	73.0686	25,736		25,736	22	25,758
All Others	3,596	14.8718	5,238		5,238	5	5,243
SubTotal	24,180	100.0000	35,221		35,221	31	35,252
TOTAL	24,180	100.0000	35,221		35,221	31	35,252

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	1,026	15.3363	1,591		1,591	1	1,592
Comm Development	300	4.4843	465		465		465
All Others	5,364	80.1794	8,318		8,318	8	8,326
SubTotal	6,690	100.0000	10,374		10,374	9	10,383
TOTAL	6,690	100.0000	10,374		10,374	9	10,383

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	5,636	64.9384	5,709		5,709	5	5,714
Equip Aquisition	3,043	35.0616	3,083		3,083	3	3,086
SubTotal	8,679	100.0000	8,792		8,792	8	8,800
TOTAL	8,679	100.0000	8,792		8,792	8	8,800

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, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Utilities**

Receiving Department	Total	County Complex	Annex	Jail	Health	Historic CH	Other Buildings
Administrative	2,785	2,785	0	0	0	0	0
Prosecuting Attorney	11,188	11,188	0	0	0	0	0
Treasurer	5,482	5,482	0	0	0	0	0
Computer Operations	1,075	1,075	0	0	0	0	0
Accounting	2,929	2,929	0	0	0	0	0
Building & Grounds	6,019	1,768	0	0	4,251	0	0
Bd of Comm	5,851	5,851	0	0	0	0	0
Circuit Court	16,323	16,323	0	0	0	0	0
District Court	25,423	25,423	0	0	0	0	0
Probate Court	18,399	18,399	0	0	0	0	0
Adult Probation	4,106	4,106	0	0	0	0	0
County Clerk	10,334	10,334	0	0	0	0	0
Equalization	3,397	3,397	0	0	0	0	0
Reg of Deeds	5,714	0	0	0	0	0	5,714
Drain Comm	3,187	3,187	0	0	0	0	0
Sheriff Admin	23,103	0	0	23,103	0	0	0
Jail	121,927	13,343	0	108,584	0	0	0
Veterans Affairs	2,519	0	2,519	0	0	0	0
MSU Extension	6,642	0	6,642	0	0	0	0
Parks & Rec	1,592	0	0	0	0	1,592	0
Friend of Court	15,517	15,517	0	0	0	0	0
Health Dept	25,758	0	0	0	25,758	0	0
Pers. Care-Aide	3,333	0	3,333	0	0	0	0
Community Grants	1,894	1,894	0	0	0	0	0
Comm Development	465	0	0	0	0	465	0
Equip Aquisition	3,086	0	0	0	0	0	3,086
All Others	15,266	1,697	0	0	5,243	8,326	0
Direct Billed	0	0	0	0	0	0	0

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Utilities**

Receiving Department	Total	County Complex	Annex	Jail	Health	Historic CH	Other Buildings
Total	343,314	144,698	12,494	131,687	35,252	10,383	8,800

**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 in this schedule have been allocated as follows:

**Building Operations** - 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 for each respective building.

**Telephone/Network** – this activity identifies the costs associated with providing connectivity for both phones and the computer network. The basis of allocation is the number of lines 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, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Building & Grounds**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	735,314			735,314
Cost Allocation	( 38,746)			
Total Deductions:	( 38,746)			( 38,746)
Building Use Charge	6,004		6,004	
Administrative	4,104	503	4,607	
Professional Services	3,030	82	3,112	
Prosecuting Attorney	949	84	1,033	
Treasurer	410	56	466	
Computer Operations	1,527	67	1,594	
Accounting	10,066	738	10,804	
Utilities	6,013	6	6,019	
Building & Grounds		18,206	18,206	
Insurance		8,329	8,329	
Total Allocated Additions:	32,103	28,071	60,174	60,174
Rental Property	22,439			
Old Courthouse	4,584			
Expendable Equip	189,448			
Equipment Use	10,118			
Total Departmental Cost Adjustments:	226,589			226,589
Total To Be Allocated:	955,260	28,071		983,331

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building & Grounds**

	Total	General & Admin	County Complex	Annex	Jail
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	240,185	0	82,167	9,127	37,925
FRINGE BENEFITS	111,491	0	38,142	4,237	17,604
<b>Other Expense &amp; Cost</b>					
Supplies	13,519	0	4,625	514	2,135
Repair & Maint	45,171	0	12,139	984	12,863
Operating Expenses	7,879	0	2,695	299	1,244
Building Maint	185,933	7,161	102,461	12,477	27,263
Bldg Maint MICOA	45,144	0	0	0	0
Rubbish Removal	22,308	0	7,631	848	3,522
*Cost Allocation	38,746	38,746	0	0	0
Vehicle	5,724	0	1,957	218	904
Tech License	18,559	0	6,350	705	2,930
Misc Equip	655	0	227	25	103
<b>Departmental Totals</b>					
Total Expenditures	735,314	45,907	258,394	29,434	106,493
<b>Deductions</b>					
Total Deductions	( 38,746)	( 38,746)	0	0	0
<b>Cost Adjustments</b>					
Rental Property	22,439	0	0	0	0
Old Courthouse	4,584	0	0	0	0
Expendable Equip	189,448	1,058	149,539	0	5,708
Equipment Use	10,118	3,234	0	0	0
<b>Functional Cost</b>	923,157	11,453	407,933	29,434	112,201
<b>Allocation Step 1</b>					
Inbound- All Others	32,103	0	10,984	1,220	5,070
Reallocate Admin Costs		( 11,453)	5,084	372	1,423
1st Allocation	955,260	0	424,001	31,026	118,694

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building & Grounds**

	Total	General & Admin	County Complex	Annex	Jail
Allocation Step 2					
Inbound- All Others	28,071	0	9,603	1,067	4,433
2nd Allocation	28,071	0	9,603	1,067	4,433
Total For 0100 Building & Grounds					
Total Allocated	983,331	0	433,604	32,093	123,127



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building & Grounds**

	Health Building	Bank Building	Garage	Reg of Deeds	Animal Shelter
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	29,471	6,389	3,291	2,738	1,633
FRINGE BENEFITS	13,680	2,966	1,527	1,271	758
<b>Other Expense &amp; Cost</b>					
Supplies	1,659	360	185	154	92
Repair & Maint	4,998	0	1,062	1,269	522
Operating Expenses	967	210	108	90	54
Building Maint	0	80	0	6,569	0
Bldg Maint MICOA	45,144	0	0	0	0
Rubbish Removal	2,737	593	306	254	152
*Cost Allocation	0	0	0	0	0
Vehicle	702	152	78	65	39
Tech License	2,277	494	254	212	126
Misc Equip	80	17	9	7	4
<b>Departmental Totals</b>					
Total Expenditures	101,715	11,261	6,820	12,629	3,380
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Rental Property	0	22,439	0	0	0
Old Courthouse	0	0	0	0	0
Expendable Equip	0	0	600	0	0
Equipment Use	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	101,715	33,700	7,420	12,629	3,380
<b>Allocation Step 1</b>					
Inbound- All Others	3,939	854	439	366	218
Reallocate Admin Costs	1,282	419	95	158	44
1st Allocation	106,936	34,973	7,954	13,153	3,642

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	3,444	747	384	320	191
2nd Allocation	3,444	747	384	320	191
Total For 0100 Building & Grounds					
Total Allocated	110,380	35,720	8,338	13,473	3,833

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building & Grounds**

	Social Services	Central Disp	Mental Health	Historic CH	Other Bldgs
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	17,774	6,653	34,226	7,662	1,129
FRINGE BENEFITS	8,250	3,088	15,887	3,557	524
<b>Other Expense &amp; Cost</b>					
Supplies	1,000	374	1,926	431	64
Repair & Maint	6,175	0	0	1,053	4,106
Operating Expenses	583	218	1,123	251	37
Building Maint	25,684	0	409	3,829	0
Bldg Maint MICOA	0	0	0	0	0
Rubbish Removal	1,651	618	3,179	712	105
*Cost Allocation	0	0	0	0	0
Vehicle	424	159	816	183	27
Tech License	1,373	514	2,645	592	87
Misc Equip	48	18	93	21	3
<b>Departmental Totals</b>					
Total Expenditures	62,962	11,642	60,304	18,291	6,082
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Rental Property	0	0	0	0	0
Old Courthouse	0	0	0	4,584	0
Expendable Equip	300	600	3,285	0	0
Equipment Use	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	63,262	12,242	63,589	22,875	6,082
<b>Allocation Step 1</b>					
Inbound- All Others	2,375	889	4,574	1,023	152
Reallocate Admin Costs	796	159	827	290	76
1st Allocation	66,433	13,290	68,990	24,188	6,310

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	2,077	778	4,000	894	133
2nd Allocation	2,077	778	4,000	894	133
Total For 0100 Building & Grounds					
Total Allocated	68,510	14,068	72,990	25,082	6,443

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building & Grounds**

	Phone/Network
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
Supplies	0
Repair & Maint	0
Operating Expenses	0
Building Maint	0
Bldg Maint MICOA	0
Rubbish Removal	0
*Cost Allocation	0
Vehicle	0
Tech License	0
Misc Equip	0
Departmental Totals	
Total Expenditures	0
Deductions	
Total Deductions	0
Cost Adjustments	
Rental Property	0
Old Courthouse	0
Expendable Equip	28,358
Equipment Use	6,884
Functional Cost	35,242
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	428
1st Allocation	35,670

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building & Grounds**

	Phone/Network
Allocation Step 2	
Inbound- All Others	0
2nd Allocation	0
Total For 0100 Building & Grounds	
Total Allocated	35,670

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	8,168		8,168		8,168
Prosecuting Attorney	4,435	7.7386	32,812		32,812		32,812
Treasurer	2,173	3.7917	16,077		16,077		16,077
Computer Operations	426	0.7433	3,152		3,152		3,152
Accounting	1,161	2.0258	8,590		8,590		8,590
Building & Grounds	700	1.2214	5,179		5,179		5,179
Bd of Comm	2,317	4.0429	17,142		17,142	470	17,612
Circuit Court	6,464	11.2790	47,823		47,823	1,312	49,135
District Court	10,068	17.5676	74,484		74,484	2,044	76,528
Probate Court	7,286	12.7133	53,905		53,905	1,479	55,384
Adult Probation	1,626	2.8372	12,030		12,030	330	12,360
County Clerk	4,092	7.1401	30,274		30,274	831	31,105
Equalization	1,345	2.3469	9,951		9,951	273	10,224
Drain Comm	1,262	2.2021	9,337		9,337	256	9,593
Jail	5,284	9.2200	39,093		39,093	1,073	40,166
Friend of Court	6,145	10.7224	45,463		45,463	1,247	46,710
Community Grants	750	1.3087	5,549		5,549	152	5,701
All Others	672	1.1726	4,972		4,972	136	5,108
SubTotal	57,310	100.0000	424,001		424,001	9,603	433,604
TOTAL	57,310	100.0000	424,001		424,001	9,603	433,604

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	6,255		6,255	215	6,470
MSU Extension	3,109	53.1635	16,495		16,495	567	17,062
Pers. Care-Aide	1,560	26.6758	8,276		8,276	285	8,561
SubTotal	5,848	100.0000	31,026		31,026	1,067	32,093
TOTAL	5,848	100.0000	31,026		31,026	1,067	32,093

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	20,824		20,824	778	21,602
Jail	32,900	82.4561	97,870		97,870	3,655	101,525
SubTotal	39,900	100.0000	118,694		118,694	4,433	123,127
TOTAL	39,900	100.0000	118,694		118,694	4,433	123,127

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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
Building & Grounds	2,916	12.0596	12,896		12,896		12,896
Health Dept	17,668	73.0686	78,137		78,137	2,862	80,999
All Others	3,596	14.8718	15,903		15,903	582	16,485
SubTotal	24,180	100.0000	106,936		106,936	3,444	110,380
TOTAL	24,180	100.0000	106,936		106,936	3,444	110,380

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	414		414		414
Circuit Court	150	1.1829	414		414	9	423
District Court	300	2.3657	827		827	18	845
MSU Extension	300	2.3657	827		827	18	845
All Others	11,781	92.9028	32,491		32,491	702	33,193
SubTotal	12,681	100.0000	34,973		34,973	747	35,720
TOTAL	12,681	100.0000	34,973		34,973	747	35,720

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	7,954		7,954	384	8,338
SubTotal	3,456	100.0000	7,954		7,954	384	8,338
TOTAL	3,456	100.0000	7,954		7,954	384	8,338

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	13,153		13,153	320	13,473
SubTotal	2,880	100.0000	13,153		13,153	320	13,473
TOTAL	2,880	100.0000	13,153		13,153	320	13,473

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	3,642		3,642	191	3,833
SubTotal	1,715	100.0000	3,642		3,642	191	3,833
TOTAL	1,715	100.0000	3,642		3,642	191	3,833

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	66,433		66,433	2,077	68,510
SubTotal	100	100.0000	66,433		66,433	2,077	68,510
TOTAL	100	100.0000	66,433		66,433	2,077	68,510

Allocation Basis: Direct allocation to FIA

Allocation Source: Trial balance

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	13,290		13,290	778	14,068
SubTotal	7,000	100.0000	13,290		13,290	778	14,068
TOTAL	7,000	100.0000	13,290		13,290	778	14,068

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	68,990		68,990	4,000	72,990
SubTotal	36,000	100.0000	68,990		68,990	4,000	72,990
TOTAL	36,000	100.0000	68,990		68,990	4,000	72,990

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	1,026	15.3363	3,710		3,710	137	3,847
Comm Development	300	4.4843	1,085		1,085	40	1,125
All Others	5,364	80.1794	19,393		19,393	717	20,110
SubTotal	6,690	100.0000	24,188		24,188	894	25,082
TOTAL	6,690	100.0000	24,188		24,188	894	25,082

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	6,310		6,310	133	6,443
SubTotal	1,200	100.0000	6,310		6,310	133	6,443
TOTAL	1,200	100.0000	6,310		6,310	133	6,443

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building & Grounds**

## Activity - Phone/Network

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	4	0.7353	262		262		262
Prosecuting Attorney	20	3.6765	1,311		1,311		1,311
Treasurer	5	0.9191	328		328		328
Computer Operations	1	0.1838	66		66		66
Accounting	5	0.9191	328		328		328
Building & Grounds	2	0.3676	131		131		131
Bd of Comm	8	1.4706	525		525		525
Circuit Court	16	2.9412	1,049		1,049		1,049
District Court	27	4.9632	1,770		1,770		1,770
Probate Court	15	2.7574	984		984		984
Adult Probation	9	1.6544	590		590		590
County Clerk	11	2.0221	721		721		721
Equalization	3	0.5515	197		197		197
Reg of Deeds	10	1.8382	656		656		656
Drain Comm	6	1.1029	393		393		393
Sheriff Admin	36	6.6176	2,361		2,361		2,361
Jail	35	6.4338	2,295		2,295		2,295
Veterans Affairs	4	0.7353	262		262		262
MSU Extension	11	2.0221	721		721		721
Parks & Rec	6	1.1029	393		393		393
911 Fund	14	2.5735	918		918		918
Friend of Court	26	4.7794	1,705		1,705		1,705
Health Dept	113	20.7721	7,409		7,409		7,409
Mental Health	116	21.3238	7,605		7,605		7,605
Pers. Care-Aide	3	0.5515	197		197		197
Animal Control	4	0.7353	262		262		262
Emerg Management	4	0.7353	262		262		262
Community Grants	3	0.5515	197		197		197
Police Services	18	3.3088	1,180		1,180		1,180
Law Enforc Prog	1	0.1838	66		66		66

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building & Grounds**

Activity - Phone/Network

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Law Enforc Grant	2	0.3676	131		131		131
Comm Development	1	0.1838	66		66		66
Hort Sup/Serv MI	1	0.1838	66		66		66
Child Care	2	0.3676	131		131		131
Comm Collaborat	1	0.1838	66		66		66
Foreclosure	1	0.1838	66		66		66
SubTotal	544	100.0000	35,670		35,670		35,670
TOTAL	544	100.0000	35,670		35,670		35,670

Allocation Basis: Number of lines by department

Allocation Source: Phone directory

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Building & Grounds**

Receiving Department	Total	County Complex	Annex	Jail	Health Building	Bank Building	Garage
Administrative	8,430	8,168	0	0	0	0	0
Prosecuting Attorney	34,537	32,812	0	0	0	414	0
Treasurer	16,405	16,077	0	0	0	0	0
Computer Operations	3,218	3,152	0	0	0	0	0
Accounting	8,918	8,590	0	0	0	0	0
Building & Grounds	18,206	5,179	0	0	12,896	0	0
Bd of Comm	18,137	17,612	0	0	0	0	0
Circuit Court	50,607	49,135	0	0	0	423	0
District Court	79,143	76,528	0	0	0	845	0
Probate Court	56,368	55,384	0	0	0	0	0
Adult Probation	12,950	12,360	0	0	0	0	0
County Clerk	31,826	31,105	0	0	0	0	0
Equalization	10,421	10,224	0	0	0	0	0
Reg of Deeds	14,129	0	0	0	0	0	0
Drain Comm	9,986	9,593	0	0	0	0	0
Sheriff Admin	23,963	0	0	21,602	0	0	0
Jail	143,986	40,166	0	101,525	0	0	0
Veterans Affairs	6,732	0	6,470	0	0	0	0
MSU Extension	18,628	0	17,062	0	0	845	0
Parks & Rec	4,240	0	0	0	0	0	0
911 Fund	14,986	0	0	0	0	0	0
Friend of Court	48,415	46,710	0	0	0	0	0
Health Dept	88,408	0	0	0	80,999	0	0
Mental Health	80,595	0	0	0	0	0	0
Pers. Care-Aide	8,758	0	8,561	0	0	0	0
Animal Control	4,095	0	0	0	0	0	0
Emerg Management	262	0	0	0	0	0	0
Community Grants	5,898	5,701	0	0	0	0	0
Police Services	1,180	0	0	0	0	0	0
Law Enforc Prog	66	0	0	0	0	0	0
Law Enforc Grant	131	0	0	0	0	0	0
Comm Development	1,191	0	0	0	0	0	0
Hort Sup/Serv MI	66	0	0	0	0	0	0



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Building & Grounds**

Receiving Department	Total	County Complex	Annex	Jail	Health Building	Bank Building	Garage
Child Care	131	0	0	0	0	0	0
Comm Collaborat	66	0	0	0	0	0	0
Foreclosure	66	0	0	0	0	0	0
Equip Aquisition	8,338	0	0	0	0	0	8,338
FIA Space Costs	68,510	0	0	0	0	0	0
All Others	81,339	5,108	0	0	16,485	33,193	0
Direct Billed	0	0	0	0	0	0	0
Total	983,331	433,604	32,093	123,127	110,380	35,720	8,338

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	13,473	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	3,847	0
911 Fund	0	0	0	14,068	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	72,990	0	0
Pers. Care-Aide	0	0	0	0	0	0	0
Animal Control	0	3,833	0	0	0	0	0
Emerg Management	0	0	0	0	0	0	0
Community Grants	0	0	0	0	0	0	0
Police Services	0	0	0	0	0	0	0
Law Enforc Prog	0	0	0	0	0	0	0
Law Enforc Grant	0	0	0	0	0	0	0
Comm Development	0	0	0	0	0	1,125	0
Hort Sup/Serv MI	0	0	0	0	0	0	0





**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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
Child Care	0	0	0	0	0	0	0
Comm Collaborat	0	0	0	0	0	0	0
Foreclosure	0	0	0	0	0	0	0
Equip Aquisition	0	0	0	0	0	0	0
FIA Space Costs	0	0	68,510	0	0	0	0
All Others	0	0	0	0	0	20,110	6,443
Direct Billed	0	0	0	0	0	0	0
Total	13,473	3,833	68,510	14,068	72,990	25,082	6,443

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Building & Grounds**

Receiving Department	Phone/Network
Administrative	262
Prosecuting Attorney	1,311
Treasurer	328
Computer Operations	66
Accounting	328
Building & Grounds	131
Bd of Comm	525
Circuit Court	1,049
District Court	1,770
Probate Court	984
Adult Probation	590
County Clerk	721
Equalization	197
Reg of Deeds	656
Drain Comm	393
Sheriff Admin	2,361
Jail	2,295
Veterans Affairs	262
MSU Extension	721
Parks & Rec	393
911 Fund	918
Friend of Court	1,705
Health Dept	7,409
Mental Health	7,605
Pers. Care-Aide	197
Animal Control	262
Emerg Management	262
Community Grants	197
Police Services	1,180
Law Enforc Prog	66
Law Enforc Grant	131
Comm Development	66
Hort Sup/Serv MI	66



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Building & Grounds**

Receiving Department	Phone/Network
Child Care	131
Comm Collaborat	66
Foreclosure	66
Equip Aquisition	0
FIA Space Costs	0
All Others	0
Direct Billed	0
Total	35,670

**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.

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, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Insurance**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	490,431			490,431
Tax Bond	( 2,021)			
Cost Allocation	( 1,903)			
Total Deductions:	( 3,924)			( 3,924)
Professional Services	1,065	26	1,091	
Treasurer	4	1	5	
Accounting	1,664	140	1,804	
Total Allocated Additions:	2,733	167	2,900	2,900
Total To Be Allocated:	489,240	167		489,407

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Insurance**

	Total	General & Admin	General Liab	Vehicle Ins	Sheriff
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
Property	69,994	0	0	0	0
Auto Liability	68,098	0	0	68,098	0
Other Liability	348,415	0	320,847	0	16,669
*Tax Bond	2,021	2,021	0	0	0
*Cost Allocation	1,903	1,903	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	490,431	3,924	320,847	68,098	16,669
<b>Deductions</b>					
Total Deductions	( 3,924)	( 3,924)	0	0	0
 Functional Cost	 486,507	 0	 320,847	 68,098	 16,669
<b>Allocation Step 1</b>					
Inbound- All Others	2,733	2,733	0	0	0
Reallocate Admin Costs		( 2,733)	1,802	383	94
1st Allocation	489,240	0	322,649	68,481	16,763
<b>Allocation Step 2</b>					
Inbound- All Others	167	167	0	0	0
Reallocate Admin Costs		( 167)	109	23	6
2nd Allocation	167	0	109	23	6
<b>Total For 0110 Insurance</b>					
Total Allocated	489,407	0	322,758	68,504	16,769

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Insurance**

	Health/CMH	Prop Co Complex	Prop Annex	Prop Jail	Prop Health Bld
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
Property	0	22,259	1,589	10,651	8,719
Auto Liability	0	0	0	0	0
Other Liability	10,899	0	0	0	0
*Tax Bond	0	0	0	0	0
*Cost Allocation	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	10,899	22,259	1,589	10,651	8,719
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>	10,899	22,259	1,589	10,651	8,719
<b>Allocation Step 1</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	61	125	9	60	49
1st Allocation	10,960	22,384	1,598	10,711	8,768
<b>Allocation Step 2</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	4	8	1	4	3
2nd Allocation	4	8	1	4	3
<b>Total For 0110 Insurance</b>					
Total Allocated	10,964	22,392	1,599	10,715	8,771



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Insurance**

	Prop Bank Bldg	Prop Hist. CH	Prop Misc Bldgs
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Other Expense &amp; Cost</b>			
Property	4,894	3,510	18,372
Auto Liability	0	0	0
Other Liability	0	0	0
*Tax Bond	0	0	0
*Cost Allocation	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	4,894	3,510	18,372
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>	4,894	3,510	18,372
<b>Allocation Step 1</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	27	20	103
1st Allocation	4,921	3,530	18,475
<b>Allocation Step 2</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	2	1	6
2nd Allocation	2	1	6
<b>Total For 0110 Insurance</b>			
Total Allocated	4,923	3,531	18,481

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	175,040	1.1070	3,572		3,572		3,572
Prosecuting Attorney	725,791	4.5903	14,810		14,810		14,810
Treasurer	219,393	1.3875	4,477		4,477		4,477
Computer Operations	39,816	0.2518	812		812		812
Accounting	188,017	1.1891	3,837		3,837		3,837
Building & Grounds	240,185	1.5190	4,901		4,901		4,901
Bd of Comm	129,582	0.8195	2,644		2,644	1	2,645
Circuit Court	642,855	4.0657	13,118		13,118	5	13,123
District Court	888,554	5.6197	18,132		18,132	7	18,139
Probate Court	254,676	1.6107	5,197		5,197	2	5,199
Elections	2,315	0.0146	47		47		47
County Clerk	296,042	1.8723	6,041		6,041	2	6,043
Equalization	39,816	0.2518	812		812		812
Reg of Deeds	149,847	0.9477	3,058		3,058	1	3,059
Drain Comm	241,574	1.5278	4,930		4,930	2	4,932
Sheriff Admin	1,614,627	10.2117	32,948		32,948	12	32,960
Marine Safety	133	0.0008	3		3		3
Jail	1,397,823	8.8405	28,524		28,524	11	28,535
Medical Examiner	7,863	0.0497	160		160		160
Veterans Affairs	32,008	0.2024	653		653		653
MSU Extension	82,948	0.5246	1,693		1,693	1	1,694
Planning	952	0.0060	19		19		19
Road Comm	25,923	0.1640	529		529		529
Parks & Rec	106,798	0.6754	2,179		2,179	1	2,180
Polly Ann Trail	162	0.0010	3		3		3
911 Fund	830,412	5.2519	16,945		16,945	6	16,951
Friend of Court	765,662	4.8424	15,624		15,624	6	15,630
Health Dept	1,684,679	10.6547	34,377		34,377	13	34,390
Mental Health	2,918,352	18.4576	59,553		59,553	23	59,576
Pers. Care-Aide	458,282	2.8984	9,352		9,352	4	9,356

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	122,004	0.7716	2,490		2,490	1	2,491
County Surveyor	9,828	0.0622	201		201		201
Emerg Management	46,619	0.2948	951		951		951
Community Grants	134,338	0.8496	2,741		2,741	1	2,742
Police Services	759,309	4.8022	15,494		15,494	6	15,500
Law Enforc Prog	12,642	0.0800	258		258		258
Law Enforc Grant	91,276	0.5773	1,863		1,863	1	1,864
Comm Development	33,332	0.2108	680		680		680
Hort Sup/Serv MI	5,485	0.0347	112		112		112
F.I.A.	129	0.0008	3		3		3
Child Care	165,498	1.0467	3,377		3,377	1	3,378
Comm Collaborat	239,905	1.5173	4,895		4,895	2	4,897
Foreclosure	31,053	0.1964	634		634		634
SubTotal	15,811,545	100.0000	322,649		322,649	109	322,758
TOTAL	15,811,545	100.0000	322,649		322,649	109	322,758

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, 2010**  
**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	911.61	1.3387	917		917		917
Building & Grounds	2,086.27	3.0636	2,098		2,098		2,098
Probate Court	4,558.04	6.6934	4,584		4,584	2	4,586
Drain Comm	881.00	1.2937	886		886		886
Sheriff Admin	35,433.00	52.0322	35,631		35,631	14	35,645
MSU Extension	911.61	1.3387	917		917		917
Parks & Rec	587.33	0.8625	591		591		591
Friend of Court	2,734.82	4.0160	2,750		2,750	1	2,751
Mental Health	11,232.95	16.4953	11,296		11,296	4	11,300
Pers. Care-Aide	3,059.27	4.4925	3,076		3,076	1	3,077
Animal Control	881.00	1.2937	886		886		886
Comm Development	587.33	0.8625	591		591		591
Equip Aquisition	4,233.77	6.2172	4,258		4,258	1	4,259
SubTotal	68,098.00	100.0000	68,481		68,481	23	68,504
TOTAL	68,098.00	100.0000	68,481		68,481	23	68,504

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, 2010**  
**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	1,614,627	41.6591	6,982		6,982	3	6,985
Marine Safety	133	0.0034	1		1		1
Jail	1,397,823	36.0653	6,046		6,046	2	6,048
Police Services	759,309	19.5910	3,284		3,284	1	3,285
Law Enforc Prog	12,642	0.3262	55		55		55
Law Enforc Grant	91,276	2.3550	395		395		395
SubTotal	3,875,810	100.0000	16,763		16,763	6	16,769
TOTAL	3,875,810	100.0000	16,763		16,763	6	16,769

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, 2010**  
**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	3,902	35.8015	3,924		3,924	1	3,925
Mental Health	6,997	64.1985	7,036		7,036	3	7,039
SubTotal	10,899	100.0000	10,960		10,960	4	10,964
TOTAL	10,899	100.0000	10,960		10,960	4	10,964

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, 2010**  
**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	431		431		431
Prosecuting Attorney	4,435	7.7386	1,732		1,732		1,732
Treasurer	2,173	3.7917	849		849		849
Computer Operations	426	0.7433	166		166		166
Accounting	1,161	2.0258	453		453		453
Building & Grounds	700	1.2214	273		273		273
Bd of Comm	2,317	4.0429	905		905		905
Circuit Court	6,464	11.2790	2,525		2,525	1	2,526
District Court	10,068	17.5676	3,934		3,934	3	3,937
Probate Court	7,286	12.7133	2,846		2,846	1	2,847
Adult Probation	1,626	2.8372	635		635		635
County Clerk	4,092	7.1401	1,598		1,598	1	1,599
Equalization	1,345	2.3469	525		525		525
Drain Comm	1,262	2.2021	493		493		493
Jail	5,284	9.2200	2,064		2,064	1	2,065
Friend of Court	6,145	10.7224	2,400		2,400	1	2,401
Community Grants	750	1.3087	293		293		293
All Others	672	1.1726	262		262		262
SubTotal	57,310	100.0000	22,384		22,384	8	22,392
TOTAL	57,310	100.0000	22,384		22,384	8	22,392

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	322		322		322
MSU Extension	3,109	53.1635	850		850	1	851
Pers. Care-Aide	1,560	26.6758	426		426		426
SubTotal	5,848	100.0000	1,598		1,598	1	1,599
TOTAL	5,848	100.0000	1,598		1,598	1	1,599

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	1,879		1,879	1	1,880
Jail	32,900	82.4561	8,832		8,832	3	8,835
SubTotal	39,900	100.0000	10,711		10,711	4	10,715
TOTAL	39,900	100.0000	10,711		10,711	4	10,715

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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
Building & Grounds	2,916	12.0596	1,057		1,057		1,057
Health Dept	17,668	73.0686	6,407		6,407	2	6,409
All Others	3,596	14.8718	1,304		1,304	1	1,305
SubTotal	24,180	100.0000	8,768		8,768	3	8,771
TOTAL	24,180	100.0000	8,768		8,768	3	8,771

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	58		58		58
Circuit Court	150	1.1829	58		58		58
District Court	300	2.3657	116		116		116
MSU Extension	300	2.3657	116		116		116
All Others	11,781	92.9028	4,573		4,573	2	4,575
SubTotal	12,681	100.0000	4,921		4,921	2	4,923
TOTAL	12,681	100.0000	4,921		4,921	2	4,923

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	1,026	15.3363	541		541		541
Comm Development	300	4.4843	158		158		158
All Others	5,364	80.1794	2,831		2,831	1	2,832
SubTotal	6,690	100.0000	3,530		3,530	1	3,531
TOTAL	6,690	100.0000	3,530		3,530	1	3,531

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**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	400,828	3.3370	617		617		617
Parks & Rec	1,690,004	14.0698	2,599		2,599	1	2,600
911 Fund	1,231,229	10.2503	1,894		1,894	1	1,895
Mental Health	5,243,792	43.6561	8,065		8,065	3	8,068
Animal Control	113,438	0.9444	174		174		174
Equip Aquisition	503,678	4.1933	775		775		775
FIA Space Costs	2,441,306	20.3246	3,755		3,755	1	3,756
All Others	387,314	3.2245	596		596		596
SubTotal	12,011,589	100.0000	18,475		18,475	6	18,481
TOTAL	12,011,589	100.0000	18,475		18,475	6	18,481

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, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Insurance**

Receiving Department	Total	General Liab	Vehicle Ins	Sheriff	Health/CMH	Prop Co Complex	Prop Annex
Administrative	4,003	3,572	0	0	0	431	0
Prosecuting Attorney	17,517	14,810	917	0	0	1,732	0
Treasurer	5,326	4,477	0	0	0	849	0
Computer Operations	978	812	0	0	0	166	0
Accounting	4,290	3,837	0	0	0	453	0
Building & Grounds	8,329	4,901	2,098	0	0	273	0
Bd of Comm	3,550	2,645	0	0	0	905	0
Circuit Court	15,707	13,123	0	0	0	2,526	0
District Court	22,192	18,139	0	0	0	3,937	0
Probate Court	12,632	5,199	4,586	0	0	2,847	0
Adult Probation	635	0	0	0	0	635	0
Elections	47	47	0	0	0	0	0
County Clerk	7,642	6,043	0	0	0	1,599	0
Equalization	1,337	812	0	0	0	525	0
Reg of Deeds	3,676	3,059	0	0	0	0	0
Drain Comm	6,311	4,932	886	0	0	493	0
Sheriff Admin	77,470	32,960	35,645	6,985	0	0	0
Marine Safety	4	3	0	1	0	0	0
Jail	45,483	28,535	0	6,048	0	2,065	0
Medical Examiner	160	160	0	0	0	0	0
Veterans Affairs	975	653	0	0	0	0	322
MSU Extension	3,578	1,694	917	0	0	0	851
Planning	19	19	0	0	0	0	0
Road Comm	529	529	0	0	0	0	0
Parks & Rec	5,912	2,180	591	0	0	0	0
Polly Ann Trail	3	3	0	0	0	0	0
911 Fund	18,846	16,951	0	0	0	0	0
Friend of Court	20,782	15,630	2,751	0	0	2,401	0
Health Dept	44,724	34,390	0	0	3,925	0	0
Mental Health	85,983	59,576	11,300	0	7,039	0	0
Pers. Care-Aide	12,859	9,356	3,077	0	0	0	426
Animal Control	3,551	2,491	886	0	0	0	0
County Surveyor	201	201	0	0	0	0	0



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Insurance**

Receiving Department	Total	General Liab	Vehicle Ins	Sheriff	Health/CMH	Prop Co Complex	Prop Annex
Emerg Management	951	951	0	0	0	0	0
Community Grants	3,035	2,742	0	0	0	293	0
Police Services	18,785	15,500	0	3,285	0	0	0
Law Enforc Prog	313	258	0	55	0	0	0
Law Enforc Grant	2,259	1,864	0	395	0	0	0
Comm Development	1,429	680	591	0	0	0	0
Hort Sup/Serv MI	112	112	0	0	0	0	0
F.I.A.	3	3	0	0	0	0	0
Child Care	3,378	3,378	0	0	0	0	0
Comm Collaborat	4,897	4,897	0	0	0	0	0
Foreclosure	634	634	0	0	0	0	0
Equip Aquisition	5,034	0	4,259	0	0	0	0
FIA Space Costs	3,756	0	0	0	0	0	0
All Others	9,570	0	0	0	0	262	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>489,407</b>	<b>322,758</b>	<b>68,504</b>	<b>16,769</b>	<b>10,964</b>	<b>22,392</b>	<b>1,599</b>

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Insurance**

Receiving Department	Prop Jail	Prop Health Bld	Prop Bank Bldg	Prop Hist. CH	Prop Misc Bldgs
Administrative	0	0	0	0	0
Prosecuting Attorney	0	0	58	0	0
Treasurer	0	0	0	0	0
Computer Operations	0	0	0	0	0
Accounting	0	0	0	0	0
Building & Grounds	0	1,057	0	0	0
Bd of Comm	0	0	0	0	0
Circuit Court	0	0	58	0	0
District Court	0	0	116	0	0
Probate Court	0	0	0	0	0
Adult Probation	0	0	0	0	0
Elections	0	0	0	0	0
County Clerk	0	0	0	0	0
Equalization	0	0	0	0	0
Reg of Deeds	0	0	0	0	617
Drain Comm	0	0	0	0	0
Sheriff Admin	1,880	0	0	0	0
Marine Safety	0	0	0	0	0
Jail	8,835	0	0	0	0
Medical Examiner	0	0	0	0	0
Veterans Affairs	0	0	0	0	0
MSU Extension	0	0	116	0	0
Planning	0	0	0	0	0
Road Comm	0	0	0	0	0
Parks & Rec	0	0	0	541	2,600
Polly Ann Trail	0	0	0	0	0
911 Fund	0	0	0	0	1,895
Friend of Court	0	0	0	0	0
Health Dept	0	6,409	0	0	0
Mental Health	0	0	0	0	8,068
Pers. Care-Aide	0	0	0	0	0
Animal Control	0	0	0	0	174
County Surveyor	0	0	0	0	0



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Insurance**

Receiving Department	Prop Jail	Prop Health Bld	Prop Bank Bldg	Prop Hist. CH	Prop Misc Bldgs
Emerg Management	0	0	0	0	0
Community Grants	0	0	0	0	0
Police Services	0	0	0	0	0
Law Enforc Prog	0	0	0	0	0
Law Enforc Grant	0	0	0	0	0
Comm Development	0	0	0	158	0
Hort Sup/Serv MI	0	0	0	0	0
F.I.A.	0	0	0	0	0
Child Care	0	0	0	0	0
Comm Collaborat	0	0	0	0	0
Foreclosure	0	0	0	0	0
Equip Aquisition	0	0	0	0	775
FIA Space Costs	0	0	0	0	3,756
All Others	0	1,305	4,575	2,832	596
Direct Billed	0	0	0	0	0
Total	10,715	8,771	4,923	3,531	18,481

# **Internal Service Fund**

## **Schedules**

**Lapeer County, Michigan**  
**Internal Service Fund Summary**  
**Based On The Year Ended December 31, 2010**

The following pages provide a description of the Internal Service Funds (ISF), balance sheet, income statement, and working capital reserve, which are also included as part of the 2010 annual financial statements. OMB Circular A-87 requires that Internal Service funds operate with a working capital reserve of up to 60 days (2 months) cash expenses. ISF with reserve levels in excess of the allowable amount are required to make the necessary adjustment to reduce the working capital reserves to acceptable levels. The following information is provided so the County may take the necessary corrective action necessary to satisfy the above requirement

The Public Employees Health Care Fund was transferred from the fiduciary group of funds to the Internal Services Funds in 2010 including the retained earnings. While the retained earnings for this fund are in excess of the allowable amount per OMB Circular A-87 for internal service funds, the retained earnings will be transferred to the Municipal Employees Retirement System in 2011 which will eliminate the excess reserves. The remaining internal service funds are at or below acceptable levels with the exception of the Retirement Fund which is only slightly above. It will be necessary for the County to monitor the rates charged to individual departments for this coverage to insure the retained earnings are maintained at acceptable levels.

**Lapeer County, Michigan**  
**Internal Service Fund Summary**  
**Based On The Fiscal Year Ended December 31, 2010**

<b>Income Statement:</b>	<b>Total</b>	<b>Health Insurance</b>	<b>Unemployment Insurance</b>	<b>Workers Comp</b>	<b>Centralized Purchasing</b>	<b>CMH Equipment</b>	<b>Equipment Acquisition &amp; Replacement</b>
Operating Revenues	6,392,888	3,358,089	148,981	178,480	-	43,740	746,424
Operating Expenses	(6,101,782)	(3,453,558)	(199,991)	(284,738)	-	(331)	(420,844)
Depreciation	(419,120)	-	-	-	-	(53,763)	(365,357)
Total Expenses	(6,520,902)	(3,453,558)	(199,991)	(284,738)	-	(54,094)	(786,201)
Net Profit/(Loss)	(128,014)	(95,469)	(51,010)	(106,258)	-	(10,354)	(39,777)
Non Operating Revenue/(Exp)	30,197	434	235	2,930	-	2,162	24,436
Operating Transfers In/(Out)	5,967	-	-	-	-	-	5,967
Net Increase/(Decrease)	(91,850)	(95,035)	(50,775)	(103,328)	-	(8,192)	(9,374)
Beginning R.E. per CAFR	6,300,430	848,859	184,783	1,047,764	6,009	549,317	2,836,530
<b>Ending R.E. per CAFR</b>	<b>6,208,580</b>	<b>753,824</b>	<b>134,008</b>	<b>944,436</b>	<b>6,009</b>	<b>541,125</b>	<b>2,827,156</b>
<i>A-87 R.E. Adjustments:</i>							
Prior Year Adjustments	(7,935,606)	(1,317,464)	(247,290)	(1,002,783)	(6,009)	(610,699)	(4,751,361)
Current Year Adjustments	(218,892)	-	-	-	-	-	(218,892)
<b>Total Adjustments</b>	<b>(8,154,498)</b>	<b>(1,317,464)</b>	<b>(247,290)</b>	<b>(1,002,783)</b>	<b>(6,009)</b>	<b>(610,699)</b>	<b>(4,970,253)</b>
A-87 Adjusted R.E.	(1,945,918)	(563,640)	(113,282)	(58,347)	-	(69,574)	(2,143,097)
Sixty Day Operating Expense	(1,016,964)	(575,593)	(33,332)	(47,456)	-	(55)	(70,141)
<b>Excess Reserves</b>	<b>(2,962,882)</b>	<b>(1,139,233)</b>	<b>(146,614)</b>	<b>(105,803)</b>	<b>-</b>	<b>(69,629)</b>	<b>(2,213,238)</b>
Excess months of WCR		(4.0)	(8.8)	(4.5)	N/A	N/A	(63.1)

**Lapeer County, Michigan**  
**Internal Service Fund Summary**  
**Based On The Fiscal Year Ended December 31, 2010**

	<b>Retirement</b>	<b>Public Employees Health Care</b>
<b>Income Statement:</b>		
Operating Revenues	1,793,844	123,330
Operating Expenses	(1,742,239)	(81)
Depreciation	-	-
Total Expenses	(1,742,239)	(81)
Net Profit/(Loss)	51,605	123,249
Non Operating Revenue/(Exp)	-	-
Operating Transfers In/(Out)	-	-
Net Increase/(Decrease)	51,605	123,249
Beginning R.E. per CAFR	343,571	483,597
<b>Ending R.E. per CAFR</b>	<b>395,176</b>	<b>606,846</b>
<i>A-87 R.E. Adjustments:</i>		
Prior Year Adjustments	-	-
Current Year Adjustments	-	-
<b>Total Adjustments</b>	<b>-</b>	<b>-</b>
A-87 Adjusted R.E.	395,176	606,846
Sixty Day Operating Expense	(290,373)	(14)
<b>Excess Reserves</b>	<b>104,803</b>	<b>606,833</b>
Excess months of WCR	0.7	89,901.1

## **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, worker's compensation, equipment acquisition and replacement, health care, health care savings and retirement and to account for payment of related insurance claims, expenses and contributions remitted to third party administrators.

**LAPEER COUNTY, MICHIGAN**  
**COMBINING STATEMENT OF NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
**DECEMBER 31, 2010**

	Health Insurance	Unemployment Insurance	Workers' Compensation	Centralized Purchasing
<b>ASSETS</b>				
<b>Current Assets:</b>				
Cash and cash equivalents	\$ 385,821	\$ 229,784	\$ 1,136,656	\$ 6,009
Deposits with agent	9,000	-	8,000	-
Receivables -				
Accrued interest and other	-	6	-	-
Due from other funds	-	1,926	1,926	-
Prepaid expenses	359,003	-	15,550	-
Total Current Assets	753,824	231,716	1,162,132	6,009
<b>Noncurrent Assets:</b>				
Property, plant, and equipment net of accumulated depreciation	-	-	-	-
Total Assets	753,824	231,716	1,162,132	6,009
<b>LIABILITIES</b>				
<b>Current Liabilities:</b>				
Accounts payable	-	97,708	7,696	-
Good faith deposit	-	-	-	-
Current portion of claims liabilities	-	-	175,000	-
Total Current Liabilities	-	97,708	182,696	-
<b>Long-Term Liabilities:</b>				
Accrued claims liabilities	-	-	35,000	-
Total Liabilities	-	97,708	217,696	-
<b>NET ASSETS</b>				
<b>Net Assets</b>				
Invested in capital assets, net of related liabilities	-	-	-	-
Unrestricted	753,824	134,008	944,436	6,009
Total Net Assets	\$ 753,824	\$ 134,008	\$ 944,436	\$ 6,009

CMH					
Equipment Acquisition & Replacement	Equipment Acquisition & Replacement	Retirement	Public Employee Health Care	Total	
\$ 94,428	\$ 585,145	\$ 604,385	\$ 606,846	\$ 3,649,074	
-	-	-	-	17,000	
-	-	-	-	6	
-	14,203	18,807	-	36,862	
-	2,594	-	-	377,147	
94,428	601,942	623,192	606,846	4,080,089	
446,697	2,266,763	-	-	2,713,460	
541,125	2,868,705	623,192	606,846	6,793,549	
-	16,549	228,016	-	349,969	
-	25,000	-	-	25,000	
-	-	-	-	175,000	
-	41,549	228,016	-	549,969	
-	-	-	-	35,000	
-	41,549	228,016	-	584,969	
446,697	2,266,763	-	-	2,713,460	
94,428	560,393	395,176	606,846	3,495,120	
\$ 541,125	\$ 2,827,156	\$ 395,176	\$ 606,846	\$ 6,208,580	



# LAPEER COUNTY, MICHIGAN

## **COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS** **INTERNAL SERVICE FUNDS** **FOR THE YEAR ENDED DECEMBER 31, 2010**

	Health Insurance	Unemployment Insurance	Workers' Compensation	Centralized Purchasing
<b>Operating Revenues:</b>				
Charges for services	\$ 3,358,089	\$ 148,981	\$ 178,480	\$ -
<b>Operating Expenses:</b>				
Administrative and operating	13,733	139	520	-
Retirement contributions	-	-	-	-
Insurance and claims	3,439,825	199,852	284,218	-
Depreciation	-	-	-	-
Total Operating Expenses	<u>3,453,558</u>	<u>199,991</u>	<u>284,738</u>	<u>-</u>
Operating Income (Loss)	( <u>95,469</u> )	( <u>51,010</u> )	( <u>106,258</u> )	-
<b>Non-Operating Revenues:</b>				
Interest	434	235	2,930	-
Gain on sale of assets	<u>434</u>	<u>235</u>	<u>2,930</u>	<u>-</u>
Total Non-Operating Revenues				
Net Income (Loss) before Transfers	( 95,035 )	( 50,775 )	( 103,328 )	-
<b>Transfers:</b>				
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	( 95,035 )	( 50,775 )	( 103,328 )	-
Net Assets at beginning of year	<u>848,859</u>	<u>184,783</u>	<u>1,047,764</u>	<u>6,009</u>
Net Assets at end of year	<u><u>\$ 753,824</u></u>	<u><u>\$ 134,008</u></u>	<u><u>\$ 944,436</u></u>	<u><u>\$ 6,009</u></u>

CMH		Public		Total
Equipment Acquisition & Replacement	Equipment Acquisition & Replacement	Retirement	Employee Health Care	
\$ 43,740	\$ 746,424	\$ 1,793,844	\$ 123,330	\$ 6,392,888
331	420,844	267	81	435,915
-	-	1,741,972	-	1,741,972
-	-	-	-	3,923,895
53,763	365,357	-	-	419,120
54,094	786,201	1,742,239	81	6,520,902
( 10,354)	( 39,777)	51,605	123,249	( 128,014)
-	-	-	-	3,599
2,162	24,436	-	-	26,598
2,162	24,436	-	-	30,197
( 8,192)	( 15,341)	51,605	123,249	( 97,817)
-	5,967	-	-	5,967
( 8,192)	( 9,374)	51,605	123,249	( 91,850)
549,317	2,836,530	343,571	483,597	6,300,430
\$ 541,125	\$ 2,827,156	\$ 395,176	\$ 606,846	\$ 6,208,580

**LAPEER COUNTY, MICHIGAN**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**

	Health Insurance	Unemployment Insurance	Workers' Compensation	Centralized Purchasing
<b>Cash Flows From Operating Activities:</b>				
Receipts for services	\$ 3,358,089	\$ 147,215	\$ 179,603	\$ -
Payments to suppliers	( 3,561,420)	( 102,283)	( 117,460)	-
Net Cash Provided (Used) By Operating Activities	<u>( 203,331)</u>	<u>44,932</u>	<u>62,143</u>	<u>-</u>
<b>Cash Flows From Noncapital Financing Activities:</b>				
Transfers in	-	-	-	-
Payment of advance from other funds	-	-	-	( 4,000)
Net Cash Used By Non-capital Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>( 4,000)</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>				
Acquisition of capital assets	-	-	-	-
Good faith deposit received	-	-	-	-
Proceeds from sale of assets	-	-	-	-
Net Cash Used by Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash Flows From Investing Activities:</b>				
Interest earned	434	235	2,930	-
Net Cash Provided by Investing Activities	<u>434</u>	<u>235</u>	<u>2,930</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	( 202,897)	45,167	65,073	( 4,000)
Cash and Cash Equivalents at beginning of year	588,718	184,617	1,071,583	10,009
Cash and Cash Equivalents at end of year	<u>\$ 385,821</u>	<u>\$ 229,784</u>	<u>\$ 1,136,656</u>	<u>\$ 6,009</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>				
Operating Income (Loss)	\$( 95,469)	\$( 51,010)	\$( 106,258)	\$ -
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	-	( 1,766)	1,123	-
Prepaid expenses/deposits	( 107,862)	-	4,450	-
Accounts payable	-	97,708	2,828	-
Accrued claims	-	-	160,000	-
Net Cash Provided (Used) by Operating Activities	<u>\$( 203,331)</u>	<u>\$ 44,932</u>	<u>\$ 62,143</u>	<u>\$ -</u>

CMH						Public		Total
Equipment Acquisition & Replacement		Equipment Acquisition & Replacement		Retirement		Employee Health Care		
\$ 43,740	\$ 746,424	\$ 1,792,805	\$ 123,330	\$ 6,391,206				
( 331)	( 430,238)	( 1,729,042)	( 81)	( 5,940,855)				
<u>43,409</u>	<u>316,186</u>	<u>63,763</u>	<u>123,249</u>	<u>450,351</u>				
-	5,967	-	-	5,967				
-	( 104,000)	-	-	( 108,000)				
-	( 98,033)	-	-	( 102,033)				
( 60,677)	( 223,352)	-	-	( 284,029)				
-	25,000	-	-	25,000				
<u>2,162</u>	<u>24,436</u>	-	-	<u>26,598</u>				
( 58,515)	( 173,916)	-	-	( 232,431)				
-	-	-	-	3,599				
-	-	-	-	3,599				
( 15,106)	44,237	63,763	123,249	119,486				
<u>109,534</u>	<u>540,908</u>	<u>540,622</u>	<u>483,597</u>	<u>3,529,588</u>				
\$ 94,428	\$ 585,145	\$ 604,385	\$ 606,846	\$ 3,649,074				
\$( 10,354)	\$( 39,777)	\$ 51,605	\$ 123,249	\$( 128,014)				
53,763	365,357	-	-	419,120				
-	( 14,203)	( 1,039)	-	( 15,885)				
-	( 2,594)	-	-	( 106,006)				
-	7,403	13,197	-	121,136				
-	-	-	-	160,000				
<u>\$ 43,409</u>	<u>\$ 316,186</u>	<u>\$ 63,763</u>	<u>\$ 123,249</u>	<u>\$ 450,351</u>				