

**LAPEER COUNTY,
MICHIGAN
COUNTY-WIDE
COST ALLOCATION PLAN
FISCAL 2009**

Based on Actual Costs
For The Year Ended
December 31, 2009

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

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LAPEER COUNTY, MICHIGAN

COUNTY-WIDE COST ALLOCATION PLAN

Certification by the Responsible County Official

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

1.) All costs included in this proposal for the year ended December 31, 2009 to establish cost allocations or billings for the fiscal year beginning January 1, 2011, are allowable in accordance with the requirements of 2 CFR Part 225 (OMB Circular A-87), "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

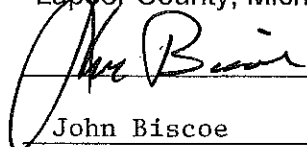
Signature: _____

Name of Official: _____

Title: _____

Date: _____

Lapeer County, Michigan



John Biscoe

County Controller

September 8, 2010

INTRODUCTION

The cost allocation plan for indirect services provided by central service departments were based on actual expenditures for the fiscal year ended 2009. 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, 2009

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Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Allocated Costs By Department

Detail

Central Service Departments	Bd of Comm	Circuit Court	District Court	Jury Board	Indigent Counsel	Probate Court	Adult Probation
Building Use Charge	4,106	11,514	17,959	0	0	12,912	2,726
Administrative	4,882	10,879	16,528	0	0	2,510	0
Professional Services	403	2,541	8,476	68	1,944	498	124
Prosecuting Attorney	1,349	3,007	4,569	0	0	693	0
Treasurer	133	3,337	388	48	3,393	832	79
Computer Operations	3,210	8,210	13,436	0	0	2,303	0
Accounting	2,182	14,687	8,918	327	10,676	2,711	560
Utilities	6,920	19,304	30,067	0	0	21,759	4,594
Building & Grounds	14,097	39,909	62,415	0	0	44,330	9,358
Insurance	3,238	14,358	20,841	0	0	11,888	579
Total Allocated	40,520	127,746	183,597	443	16,013	100,436	18,020
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	40,520	127,746	183,597	443	16,013	100,436	18,020
Adjustments	0	0	0	0	0	0	0
Proposed Costs	40,520	127,746	183,597	443	16,013	100,436	18,020

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	5,789	697	3,487	4,254	23,432	0
Professional Services	244	3,278	774	1,799	2,220	14,298	5
Prosecuting Attorney	0	1,600	193	964	1,176	6,477	0
Treasurer	199	34,709	10	3,483	75	856	2
Computer Operations	0	3,851	1,112	7,538	1,885	23,760	0
Accounting	1,064	3,722	969	2,307	2,603	13,461	22
Utilities	0	12,221	4,017	6,641	3,769	23,517	0
Building & Grounds	0	24,897	8,183	12,918	7,678	21,893	0
Insurance	9	6,800	1,203	3,836	5,615	74,898	0
Total Allocated	1,516	104,119	19,541	44,648	31,511	223,310	29
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,516	104,119	19,541	44,648	31,511	223,310	29
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,516	104,119	19,541	44,648	31,511	223,310	29

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	21,618	0	0	697	2,162	0
Professional Services	107	13,961	462	47	836	1,937	7
Prosecuting Attorney	0	5,976	0	0	193	598	0
Treasurer	34	607	225	42	68	255	3
Computer Operations	0	2,912	0	0	1,891	4,110	0
Accounting	371	11,396	1,485	257	1,285	2,862	30
Utilities	0	126,309	0	0	3,317	8,746	0
Building & Grounds	0	135,046	0	0	6,983	19,572	0
Insurance	94	44,333	113	0	894	3,599	0
Total Allocated	606	468,897	2,285	346	18,194	49,312	40
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	606	468,897	2,285	346	18,194	49,312	40
Adjustments	0	0	0	0	0	0	0
Proposed Costs	606	468,897	2,285	346	18,194	49,312	40

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Allocated Costs By Department

Detail

Central Service Departments	Planning	Co. Memberships	LDC Development	Road Comm	Parks & Rec	Polly Ann Trail	911 Fund
Building Use Charge	0	0	0	0	3,471	0	0
Administrative	0	0	0	0	5,928	0	13,529
Professional Services	240	3	1	303	1,704	114	7,904
Prosecuting Attorney	0	0	0	0	1,639	0	3,740
Treasurer	115	2	1	256	1,051	19	866
Computer Operations	0	0	0	0	472	0	5,861
Accounting	942	15	8	634	7,225	323	8,325
Utilities	0	0	0	0	3,244	0	0
Building & Grounds	0	0	0	0	5,813	0	12,918
Insurance	23	0	0	483	7,985	49	17,109
Total Allocated	1,320	20	10	1,676	38,532	505	70,252
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,320	20	10	1,676	38,532	505	70,252
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,320	20	10	1,676	38,532	505	70,252

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Allocated Costs By Department

Detail

Central Service Departments	Friend of Court	FOC DP	Marriage Counsel	Health Dept	Mental Health	Pers. Care-Aide	Animal Control
Building Use Charge	10,890	0	0	33,627	0	0	4,942
Administrative	13,739	0	0	27,756	47,915	10,460	2,929
Professional Services	7,453	0	23	15,028	45,922	6,252	1,487
Prosecuting Attorney	3,798	0	0	7,672	13,246	2,891	810
Treasurer	3,617	0	1,403	3,320	7,374	1,123	1,257
Computer Operations	0	8,543	0	26,262	28,481	2,215	2,920
Accounting	7,800	0	64	24,023	80,466	8,662	2,705
Utilities	18,353	0	0	36,285	0	0	0
Building & Grounds	37,388	0	0	100,051	78,308	0	3,286
Insurance	19,450	0	0	46,866	91,783	8,763	3,895
Total Allocated	122,488	8,543	1,490	320,890	393,495	40,366	24,231
Roll Forward	(25,904)	(679)	0	0	0	0	0
Cost With Roll Forward	96,584	7,864	1,490	320,890	393,495	40,366	24,231
Adjustments	0	0	0	0	0	0	0
Proposed Costs	96,584	7,864	1,490	320,890	393,495	40,366	24,231

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Allocated Costs By Department

Detail

Central Service Departments	Enviro/Recycling	Emerg. Disaster	County Surveyor	ROD Automation	Rental Property	Emerg Management	Community Grants
Building Use Charge	0	0	0	0	0	0	1,329
Administrative	0	0	697	0	0	697	2,580
Professional Services	32	8	264	124	286	470	1,911
Prosecuting Attorney	0	0	193	0	0	193	713
Treasurer	6	0	17	751	352	139	4,195
Computer Operations	0	0	0	0	0	1,282	2,098
Accounting	85	18	663	589	1,471	1,606	5,348
Utilities	0	0	0	0	0	0	2,240
Building & Grounds	0	0	0	0	0	0	4,563
Insurance	0	3	179	0	0	851	2,799
Total Allocated	123	29	2,013	1,464	2,109	5,238	27,776
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	123	29	2,013	1,464	2,109	5,238	27,776
Adjustments	0	0	0	0	0	0	0
Proposed Costs	123	29	2,013	1,464	2,109	5,238	27,776

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Allocated Costs By Department

Detail

Central Service Departments	T.N.U.	Police Services	Law Enforc Prog	Law Enforc Grant	Law Enforc Other	Law Library	Comm Development
Building Use Charge	0	0	0	0	0	0	532
Administrative	0	11,227	418	1,395	0	0	1,534
Professional Services	274	10,552	296	2,071	184	56	813
Prosecuting Attorney	0	3,103	115	385	0	0	424
Treasurer	232	304	99	160	474	28	295
Computer Operations	0	0	0	0	0	0	2,270
Accounting	1,100	11,848	916	3,476	911	224	2,579
Utilities	0	0	0	0	0	0	896
Building & Grounds	0	0	0	0	0	0	1,826
Insurance	0	18,815	356	2,250	0	0	2,042
Total Allocated	1,606	55,849	2,200	9,737	1,569	308	13,211
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,606	55,849	2,200	9,737	1,569	308	13,211
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,606	55,849	2,200	9,737	1,569	308	13,211

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Allocated Costs By Department

Detail

Central Service Departments	Senior Millage	Senior Activity	Hort Sup/Serv MI	Family Focus	F.I.A.	MCF Operations	Child Care
Building Use Charge	0	2,686	0	0	0	0	0
Administrative	0	0	279	488	349	0	2,441
Professional Services	84	0	234	310	422	411	1,588
Prosecuting Attorney	0	0	77	135	97	0	675
Treasurer	549	0	8	22	258	813	1,701
Computer Operations	0	942	472	472	0	0	1,197
Accounting	291	0	518	724	1,440	861	6,062
Utilities	0	4,389	0	0	0	0	0
Building & Grounds	0	9,240	0	0	0	0	0
Insurance	0	5,296	133	334	294	0	2,728
Total Allocated	924	22,553	1,721	2,485	2,860	2,085	16,392
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	924	22,553	1,721	2,485	2,860	2,085	16,392
Adjustments	0	0	0	0	0	0	0
Proposed Costs	924	22,553	1,721	2,485	2,860	2,085	16,392

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Allocated Costs By Department

Detail

Central Service Departments	Veterans Trust	Comm Collaborat	Debt Serv Funds	Cap Proj Funds	Deliquent Tax	Foreclosure	Revolving Drain
Building Use Charge	0	0	0	0	0	0	0
Administrative	0	4,184	0	0	0	70	0
Professional Services	32	2,697	186	144	59	669	23
Prosecuting Attorney	0	1,156	0	0	0	19	0
Treasurer	24	242	167	141	36,061	16,674	9
Computer Operations	0	0	0	0	0	0	0
Accounting	158	7,480	454	557	128	849	83
Utilities	0	0	0	0	0	0	0
Building & Grounds	0	0	0	0	0	0	0
Insurance	0	4,080	0	0	0	85	0
Total Allocated	214	19,839	807	842	36,248	18,366	115
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	214	19,839	807	842	36,248	18,366	115
Adjustments	0	0	0	0	0	0	0
Proposed Costs	214	19,839	807	842	36,248	18,366	115

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Allocated Costs By Department

Detail

Central Service Departments	Drain Equipment	CMH Equipment	Equip Aquisition	Unempl Insurance	Workers Comp Ins	Health Insurance	Retirement Sys
Building Use Charge	0	0	6,107	0	0	0	0
Administrative	0	0	0	0	0	0	0
Professional Services	195	70	2,333	67	115	5,057	112
Prosecuting Attorney	0	0	0	0	0	0	0
Treasurer	151	2	1,586	1	38	305	9
Computer Operations	0	0	0	0	0	0	0
Accounting	981	156	10,811	146	385	11,371	269
Utilities	0	0	4,248	0	0	0	0
Building & Grounds	0	0	7,109	0	0	0	0
Insurance	0	0	1,964	0	0	0	0
Total Allocated	1,327	228	34,158	214	538	16,733	390
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,327	228	34,158	214	538	16,733	390
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,327	228	34,158	214	538	16,733	390

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Allocated Costs By Department

Detail

Central Service Departments	Health Care Save	Special Assess	FIA Space Costs	All Others	SubTotal	Direct Billed	Unallocated
Building Use Charge	0	0	0	25,341	286,646	0	0
Administrative	0	0	0	0	245,550	0	0
Professional Services	23	199	0	22	172,856	0	0
Prosecuting Attorney	0	0	0	0	67,876	0	1,155,666
Treasurer	2	462	0	3	135,462	0	265,604
Computer Operations	0	0	0	0	157,705	0	0
Accounting	59	861	0	61	298,626	0	0
Utilities	0	0	0	20,836	361,672	0	0
Building & Grounds	0	0	66,599	91,864	826,244	0	0
Insurance	0	0	3,648	9,374	443,935	0	0
Total Allocated	84	1,522	70,247	147,501	2,996,572	0	1,421,270
Roll Forward	0	0	0	0	(26,583)	0	0
Cost With Roll Forward	84	1,522	70,247	147,501	2,969,989	0	1,421,270
Adjustments	0	0	0	0	0	0	0
Proposed Costs	84	1,522	70,247	147,501	2,969,989	0	1,421,270

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Allocated Costs By Department

Detail

Central Service Departments	Total
Building Use Charge	286,646
Administrative	245,550
Professional Services	172,856
Prosecuting Attorney	1,223,542
Treasurer	401,066
Computer Operations	157,705
Accounting	298,626
Utilities	361,672
Building & Grounds	826,244
Insurance	443,935
Total Allocated	4,417,842
Roll Forward	(26,583)
Cost With Roll Forward	4,391,259
Adjustments	0
Proposed Costs	4,391,259

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2009	Fixed Costs Fiscal 2009	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Bd of Comm	40,520	0	0	40,520	0	40,520
Circuit Court	127,746	0	0	127,746	0	127,746
District Court	183,597	0	0	183,597	0	183,597
Jury Board	443	0	0	443	0	443
Indigent Counsel	16,013	0	0	16,013	0	16,013
Probate Court	100,436	0	0	100,436	0	100,436
Adult Probation	18,020	0	0	18,020	0	18,020
Elections	1,516	0	0	1,516	0	1,516
County Clerk	104,119	0	0	104,119	0	104,119
Equalization	19,541	0	0	19,541	0	19,541
Reg of Deeds	44,648	0	0	44,648	0	44,648
Drain Comm	31,511	0	0	31,511	0	31,511
Sheriff Admin	223,310	0	0	223,310	0	223,310
Crim Just Trng	29	0	0	29	0	29
Marine Safety	606	0	0	606	0	606
Jail	468,897	0	0	468,897	0	468,897
Medical Examiner	2,285	0	0	2,285	0	2,285
Veterans Burial	346	0	0	346	0	346
Veterans Affairs	18,194	0	0	18,194	0	18,194
MSU Extension	49,312	0	0	49,312	0	49,312
Conservation Act	40	0	0	40	0	40
Planning	1,320	0	0	1,320	0	1,320
Co. Memberships	20	0	0	20	0	20
LDC Development	10	0	0	10	0	10
Road Comm	1,676	0	0	1,676	0	1,676
Parks & Rec	38,532	0	0	38,532	0	38,532
Polly Ann Trail	505	0	0	505	0	505
911 Fund	70,252	0	0	70,252	0	70,252
Friend of Court	122,488	148,392	(25,904)	96,584	0	96,584
FOC DP	8,543	9,222	(679)	7,864	0	7,864
Marriage Counsel	1,490	0	0	1,490	0	1,490
Health Dept	320,890	0	0	320,890	0	320,890
Mental Health	393,495	0	0	393,495	0	393,495
Pers. Care-Aide	40,366	0	0	40,366	0	40,366



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2009	Fixed Costs Fiscal 2009	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Animal Control	24,231	0	0	24,231	0	24,231
Enviro/Recycling	123	0	0	123	0	123
Emerg. Disaster	29	0	0	29	0	29
County Surveyor	2,013	0	0	2,013	0	2,013
ROD Automation	1,464	0	0	1,464	0	1,464
Rental Property	2,109	0	0	2,109	0	2,109
Emerg Management	5,238	0	0	5,238	0	5,238
Community Grants	27,776	0	0	27,776	0	27,776
T.N.U.	1,606	0	0	1,606	0	1,606
Police Services	55,849	0	0	55,849	0	55,849
Law Enforc Prog	2,200	0	0	2,200	0	2,200
Law Enforc Grant	9,737	0	0	9,737	0	9,737
Law Enforc Other	1,569	0	0	1,569	0	1,569
Law Library	308	0	0	308	0	308
Comm Development	13,211	0	0	13,211	0	13,211
Senior Millage	924	0	0	924	0	924
Senior Activity	22,553	0	0	22,553	0	22,553
Hort Sup/Serv MI	1,721	0	0	1,721	0	1,721
Family Focus	2,485	0	0	2,485	0	2,485
F.I.A.	2,860	0	0	2,860	0	2,860
MCF Operations	2,085	0	0	2,085	0	2,085
Child Care	16,392	0	0	16,392	0	16,392
Veterans Trust	214	0	0	214	0	214
Comm Collaborat	19,839	0	0	19,839	0	19,839
Debt Serv Funds	807	0	0	807	0	807
Cap Proj Funds	842	0	0	842	0	842
Deliquent Tax	36,248	0	0	36,248	0	36,248
Foreclosure	18,366	0	0	18,366	0	18,366
Revolving Drain	115	0	0	115	0	115
Drain Equipment	1,327	0	0	1,327	0	1,327
CMH Equipment	228	0	0	228	0	228
Equip Aquisition	34,158	0	0	34,158	0	34,158
Unempl Insurance	214	0	0	214	0	214
Workers Comp Ins	538	0	0	538	0	538

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2009	Fixed Costs Fiscal 2009	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Health Insurance	16,733	0	0	16,733	0	16,733
Retirement Sys	390	0	0	390	0	390
Health Care Save	84	0	0	84	0	84
Special Assess	1,522	0	0	1,522	0	1,522
FIA Space Costs	70,247	0	0	70,247	0	70,247
All Others	147,501	0	0	147,501	0	147,501
SubTotal	2,996,572	157,614	(26,583)	2,969,989	0	2,969,989
Direct Billed	0					0
Unallocated	1,421,270					1,421,270
Total	4,417,842					4,391,259

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Use Charge	0	304,423	
Administrative	268,802	(31,565)	
Professional Services	201,621	(1,854)	
Prosecuting Attorney	1,249,760	(125,435)	
Treasurer	403,676	(49,907)	
Computer Operations	175,312	1,762	
Accounting	299,027	6,491	
Utilities	390,392	(3,509)	
Building & Grounds	730,850	120,532	
Insurance	481,072	(3,608)	
Bd of Comm			40,520
Circuit Court			127,746
District Court			183,597
Jury Board			443
Indigent Counsel			16,013
Probate Court			100,436
Adult Probation			18,020
Elections			1,516
County Clerk			104,119
Equalization			19,541
Reg of Deeds			44,648
Drain Comm			31,511
Sheriff Admin			223,310
Crim Just Trng			29
Marine Safety			606
Jail			468,897
Medical Examiner			2,285
Veterans Burial			346
Veterans Affairs			18,194
MSU Extension			49,312
Conservation Act			40
Planning			1,320
Co. Memberships			20
LDC Development			10
Road Comm			1,676
Parks & Rec			38,532

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Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Polly Ann Trail			505
911 Fund			70,252
Friend of Court			122,488
FOC DP			8,543
Marriage Counsel			1,490
Health Dept			320,890
Mental Health			393,495
Pers. Care-Aide			40,366
Animal Control			24,231
Enviro/Recycling			123
Emerg. Disaster			29
County Surveyor			2,013
ROD Automation			1,464
Rental Property			2,109
Emerg Management			5,238
Community Grants			27,776
T.N.U.			1,606
Police Services			55,849
Law Enforc Prog			2,200
Law Enforc Grant			9,737
Law Enforc Other			1,569
Law Library			308
Comm Development			13,211
Senior Millage			924
Senior Activity			22,553
Hort Sup/Serv MI			1,721
Family Focus			2,485
F.I.A.			2,860
MCF Operations			2,085
Child Care			16,392
Veterans Trust			214
Comm Collaborat			19,839
Debt Serv Funds			807
Cap Proj Funds			842
Deliquent Tax			36,248
Foreclosure			18,366

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Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Revolving Drain			115	
Drain Equipment			1,327	
CMH Equipment			228	
Equip Aquisition			34,158	
Unempl Insurance			214	
Workers Comp Ins			538	
Health Insurance			16,733	
Retirement Sys			390	
Health Care Save			84	
Special Assess			1,522	
FIA Space Costs			70,247	
All Others			147,501	
Direct Billed Total			0	
Unallocated Total			1,421,270	
Totals	<u>4,200,512</u>	<u>217,330</u>	<u>4,417,842</u>	Deviation 0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Detail Of Allocated Costs

Department	Building Use Charge 1.5	Administrative 2.5	Professional Services 3.5	Prosecuting Attorney 4.5	Treasurer 5.5	Computer Operations 6.5	Accounting 7.5
Building Use Charge	(304,423)	0	0	0	0	0	0
Administrative	1,956	(268,910)	10,501	555	65	1,802	3,344
Professional Services	0	0	(202,456)	0	38	0	2,651
Prosecuting Attorney	7,918	11,227	5,642	(1,227,451)	383	11,393	8,590
Treasurer	3,851	4,254	3,247	1,176	(403,291)	7,013	5,407
Computer Operations	755	697	1,367	193	91	(187,233)	2,361
Accounting	2,057	2,859	3,007	790	155	7,907	(336,533)
Utilities	0	0	933	0	364	0	3,333
Building & Grounds	1,240	4,323	3,952	1,195	1,120	1,413	10,197
Insurance	0	0	951	0	9	0	2,024
Bd of Comm	4,106	4,882	403	1,349	133	3,210	2,182
Circuit Court	11,514	10,879	2,541	3,007	3,337	8,210	14,687
District Court	17,959	16,528	8,476	4,569	388	13,436	8,918
Jury Board	0	0	68	0	48	0	327
Indigent Counsel	0	0	1,944	0	3,393	0	10,676
Probate Court	12,912	2,510	498	693	832	2,303	2,711
Adult Probation	2,726	0	124	0	79	0	560
Elections	0	0	244	0	199	0	1,064
County Clerk	7,252	5,789	3,278	1,600	34,709	3,851	3,722
Equalization	2,383	697	774	193	10	1,112	969
Reg of Deeds	1,675	3,487	1,799	964	3,483	7,538	2,307
Drain Comm	2,236	4,254	2,220	1,176	75	1,885	2,603
Sheriff Admin	20,718	23,432	14,298	6,477	856	23,760	13,461
Crim Just Trng	0	0	5	0	2	0	22
Marine Safety	0	0	107	0	34	0	371
Jail	106,739	21,618	13,961	5,976	607	2,912	11,396
Medical Examiner	0	0	462	0	225	0	1,485
Veterans Burial	0	0	47	0	42	0	257
Veterans Affairs	2,030	697	836	193	68	1,891	1,285
MSU Extension	5,471	2,162	1,937	598	255	4,110	2,862
Conservation Act	0	0	7	0	3	0	30
Planning	0	0	240	0	115	0	942
Co. Memberships	0	0	3	0	2	0	15
LDC Development	0	0	1	0	1	0	8
Road Comm	0	0	303	0	256	0	634

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Schedule D.001

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Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Detail Of Allocated Costs

Department	Building Use Charge 1.5	Administrative 2.5	Professional Services 3.5	Prosecuting Attorney 4.5	Treasurer 5.5	Computer Operations 6.5	Accounting 7.5
Parks & Rec	3,471	5,928	1,704	1,639	1,051	472	7,225
Polly Ann Trail	0	0	114	0	19	0	323
911 Fund	0	13,529	7,904	3,740	866	5,861	8,325
Friend of Court	10,890	13,739	7,453	3,798	3,617	0	7,800
FOC DP	0	0	0	0	0	8,543	0
Marriage Counsel	0	0	23	0	1,403	0	64
Health Dept	33,627	27,756	15,028	7,672	3,320	26,262	24,023
Mental Health	0	47,915	45,922	13,246	7,374	28,481	80,466
Pers. Care-Aide	0	10,460	6,252	2,891	1,123	2,215	8,662
Animal Control	4,942	2,929	1,487	810	1,257	2,920	2,705
Enviro/Recycling	0	0	32	0	6	0	85
Emerg. Disaster	0	0	8	0	0	0	18
County Surveyor	0	697	264	193	17	0	663
ROD Automation	0	0	124	0	751	0	589
Rental Property	0	0	286	0	352	0	1,471
Emerg Management	0	697	470	193	139	1,282	1,606
Community Grants	1,329	2,580	1,911	713	4,195	2,098	5,348
T.N.U.	0	0	274	0	232	0	1,100
Police Services	0	11,227	10,552	3,103	304	0	11,848
Law Enforc Prog	0	418	296	115	99	0	916
Law Enforc Grant	0	1,395	2,071	385	160	0	3,476
Law Enforc Other	0	0	184	0	474	0	911
Law Library	0	0	56	0	28	0	224
Comm Development	532	1,534	813	424	295	2,270	2,579
Senior Millage	0	0	84	0	549	0	291
Senior Activity	2,686	0	0	0	0	942	0
Hort Sup/Serv MI	0	279	234	77	8	472	518
Family Focus	0	488	310	135	22	472	724
F.I.A.	0	349	422	97	258	0	1,440
MCF Operations	0	0	411	0	813	0	861
Child Care	0	2,441	1,588	675	1,701	1,197	6,062
Veterans Trust	0	0	32	0	24	0	158
Comm Collaborat	0	4,184	2,697	1,156	242	0	7,480
Debt Serv Funds	0	0	186	0	167	0	454
Cap Proj Funds	0	0	144	0	141	0	557

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Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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
Deliquent Tax	0	0	59	0	36,061	0	128
Foreclosure	0	70	669	19	16,674	0	849
Revolving Drain	0	0	23	0	9	0	83
Drain Equipment	0	0	195	0	151	0	981
CMH Equipment	0	0	70	0	2	0	156
Equip Aquisition	6,107	0	2,333	0	1,586	0	10,811
Unempl Insurance	0	0	67	0	1	0	146
Workers Comp Ins	0	0	115	0	38	0	385
Health Insurance	0	0	5,057	0	305	0	11,371
Retirement Sys	0	0	112	0	9	0	269
Health Care Save	0	0	23	0	2	0	59
Special Assess	0	0	199	0	462	0	861
FIA Space Costs	0	0	0	0	0	0	0
All Others	25,341	0	22	0	3	0	61
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	1,155,666	265,604	0	0
Total	0	0	0	0	0	0	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Detail Of Allocated Costs

Department	Utilities 8.5	Building & Grounds 9.5	Insurance 10.5	Total Plan Allocated
Building Use Charge	0	0	0	0
Administrative	3,294	6,626	3,530	0
Professional Services	0	0	0	0
Prosecuting Attorney	13,235	27,193	17,545	0
Treasurer	6,485	13,042	5,047	0
Computer Operations	1,271	2,557	867	0
Accounting	3,465	6,968	3,807	0
Utilities	(391,513)	0	0	0
Building & Grounds	2,091	(882,630)	5,717	0
Insurance	0	0	(480,448)	0
Bd of Comm	6,920	14,097	3,238	40,520
Circuit Court	19,304	39,909	14,358	127,746
District Court	30,067	62,415	20,841	183,597
Jury Board	0	0	0	443
Indigent Counsel	0	0	0	16,013
Probate Court	21,759	44,330	11,888	100,436
Adult Probation	4,594	9,358	579	18,020
Elections	0	0	9	1,516
County Clerk	12,221	24,897	6,800	104,119
Equalization	4,017	8,183	1,203	19,541
Reg of Deeds	6,641	12,918	3,836	44,648
Drain Comm	3,769	7,678	5,615	31,511
Sheriff Admin	23,517	21,893	74,898	223,310
Crim Just Trng	0	0	0	29
Marine Safety	0	0	94	606
Jail	126,309	135,046	44,333	468,897
Medical Examiner	0	0	113	2,285
Veterans Burial	0	0	0	346
Veterans Affairs	3,317	6,983	894	18,194
MSU Extension	8,746	19,572	3,599	49,312
Conservation Act	0	0	0	40
Planning	0	0	23	1,320
Co. Memberships	0	0	0	20
LDC Development	0	0	0	10
Road Comm	0	0	483	1,676

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Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Detail Of Allocated Costs

Department	Utilities 8.5	Building & Grounds 9.5	Insurance 10.5	Total Plan Allocated
Parks & Rec	3,244	5,813	7,985	38,532
Polly Ann Trail	0	0	49	505
911 Fund	0	12,918	17,109	70,252
Friend of Court	18,353	37,388	19,450	122,488
FOC DP	0	0	0	8,543
Marriage Counsel	0	0	0	1,490
Health Dept	36,285	100,051	46,866	320,890
Mental Health	0	78,308	91,783	393,495
Pers. Care-Aide	0	0	8,763	40,366
Animal Control	0	3,286	3,895	24,231
Enviro/Recycling	0	0	0	123
Emerg. Disaster	0	0	3	29
County Surveyor	0	0	179	2,013
ROD Automation	0	0	0	1,464
Rental Property	0	0	0	2,109
Emerg Management	0	0	851	5,238
Community Grants	2,240	4,563	2,799	27,776
T.N.U.	0	0	0	1,606
Police Services	0	0	18,815	55,849
Law Enforc Prog	0	0	356	2,200
Law Enforc Grant	0	0	2,250	9,737
Law Enforc Other	0	0	0	1,569
Law Library	0	0	0	308
Comm Development	896	1,826	2,042	13,211
Senior Millage	0	0	0	924
Senior Activity	4,389	9,240	5,296	22,553
Hort Sup/Serv MI	0	0	133	1,721
Family Focus	0	0	334	2,485
F.I.A.	0	0	294	2,860
MCF Operations	0	0	0	2,085
Child Care	0	0	2,728	16,392
Veterans Trust	0	0	0	214
Comm Collaborat	0	0	4,080	19,839
Debt Serv Funds	0	0	0	807
Cap Proj Funds	0	0	0	842

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Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Detail Of Allocated Costs

Department	Utilities 8.5	Building & Grounds 9.5	Insurance 10.5	Total Plan Allocated
Deliquent Tax	0	0	0	36,248
Foreclosure	0	0	85	18,366
Revolving Drain	0	0	0	115
Drain Equipment	0	0	0	1,327
CMH Equipment	0	0	0	228
Equip Aquisition	4,248	7,109	1,964	34,158
Unempl Insurance	0	0	0	214
Workers Comp Ins	0	0	0	538
Health Insurance	0	0	0	16,733
Retirement Sys	0	0	0	390
Health Care Save	0	0	0	84
Special Assess	0	0	0	1,522
FIA Space Costs	0	66,599	3,648	70,247
All Others	20,836	91,864	9,374	147,501
Direct Billings	0	0	0	0
Unallocated	0	0	0	1,421,270
Total	0	0	0	4,417,842

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Building Use Charge		
1.4.1 County Complex	Assigned square footage by department	Building & Grounds department
1.4.2 Annex	Assigned square footage by department	Building & Grounds department
1.4.3 Jail	Assigned square footage by department	Building & Grounds department
1.4.4 Health Building	Assigned square footage by department	Building & Grounds department
1.4.5 Bank Building	Assigned square footage by department	Building & Grounds department
1.4.6 Garage	Assigned square footage by department	Building & Grounds department
1.4.7 Reg of Deeds	Assigned square footage by department	Building & Grounds department
1.4.8 Animal Shelter	Assigned square footage by department	Building & Grounds department
1.4.9 Historical CH	Assigned square footage by department	Building & Grounds department
Administrative		
2.4.1 Admin Services	Average number of FTE's by department	FTE Summary
Professional Services		
3.4.1 Accounting Serv	Number of general accounting transactions by department	Detail transaction history
3.4.2 Labor Relations	Number of union positions by department	Union deduction report
3.4.3 Legal Services	Dollar amount of assigned services by department	Paid invoices
Prosecuting Attorney		
4.4.1 Civil Counsel	Average number of FTE's by department	FTE Summary
Treasurer		
5.4.1 Cash Accounting	Number of cash receipt transactions by department	Detail transaction history
5.4.2 Accts Payable	Number of accounts payable transactions by department	Detail transaction history
Computer Operations		
6.4.1 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, 2009
Schedule E - Summary of Allocation Basis

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



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule E - Summary of Allocation Basis

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

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

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

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

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, 2009
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, 2009
Schedule .3 - Costs Allocated By Activity
For Department Building Use Charge

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

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Building Use Charge

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

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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, 2009
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	17.5675	17,842		17,842		17,842
Probate Court	7,286	12.7133	12,912		12,912		12,912
Adult Probation	1,538	2.6837	2,726		2,726		2,726
County Clerk	4,092	7.1401	7,252		7,252		7,252
Equalization	1,345	2.3469	2,383		2,383		2,383
Drain Comm	1,262	2.2021	2,236		2,236		2,236
Jail	5,284	9.2200	9,364		9,364		9,364
Friend of Court	6,145	10.7224	10,890		10,890		10,890
Community Grants	750	1.3087	1,329		1,329		1,329
Comm Development	300	0.5235	532		532		532
All Others	460	0.8027	815		815		815
SubTotal	57,310	100.0000	101,560		101,560		101,560
TOTAL	57,310	100.0000	101,560		101,560		101,560

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Annex

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

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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 & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Health Building

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

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Bank Building

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

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Garage

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

Allocation Basis: Assinged square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Reg of Deeds

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

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Animal Shelter

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

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Historical CH

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

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Total	County Complex	Annex	Jail	Health Building	Bank Building	Garage
Administrative	1,956	1,956	0	0	0	0	0
Prosecuting Attorney	7,918	7,859	0	0	0	59	0
Treasurer	3,851	3,851	0	0	0	0	0
Computer Operations	755	755	0	0	0	0	0
Accounting	2,057	2,057	0	0	0	0	0
Building & Grounds	1,240	1,240	0	0	0	0	0
Bd of Comm	4,106	4,106	0	0	0	0	0
Circuit Court	11,514	11,455	0	0	0	59	0
District Court	17,959	17,842	0	0	0	117	0
Probate Court	12,912	12,912	0	0	0	0	0
Adult Probation	2,726	2,726	0	0	0	0	0
County Clerk	7,252	7,252	0	0	0	0	0
Equalization	2,383	2,383	0	0	0	0	0
Reg of Deeds	1,675	0	0	0	0	0	0
Drain Comm	2,236	2,236	0	0	0	0	0
Sheriff Admin	20,718	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	3,471	0	0	0	0	0	0
Friend of Court	10,890	10,890	0	0	0	0	0
Health Dept	33,627	0	0	0	33,627	0	0
Animal Control	4,942	0	0	0	0	0	0
Community Grants	1,329	1,329	0	0	0	0	0
Comm Development	532	532	0	0	0	0	0
Senior Activity	2,686	0	2,686	0	0	0	0
Equip Aquisition	6,107	0	0	0	0	0	6,107
All Others	25,341	815	0	0	5,875	4,608	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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, 2009
Schedule .5 - Allocation Summary
For Department Building Use Charge

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

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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, 2009
Schedule .2 - Costs To Be Allocated
For Department Administrative

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	268,802			268,802
Cost Allocation	(31,565)			
Total Deductions:	(31,565)			(31,565)
Building Use Charge	1,956		1,956	
Administrative		1,908	1,908	
Professional Services		10,501	10,501	
Prosecuting Attorney		555	555	
Treasurer		65	65	
Computer Operations		1,802	1,802	
Accounting		3,344	3,344	
Utilities		3,294	3,294	
Building & Grounds		6,626	6,626	
Insurance		3,530	3,530	
Total Allocated Additions:	1,956	31,625	33,581	33,581
Total To Be Allocated:	239,193	31,625		270,818

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Administrative

	Total	General & Admin	Admin Services
Wages & Benefits			
SALARIES & WAGES	170,629	0	170,629
FRINGE BENEFITS	60,463	0	60,463
Other Expense & Cost			
Supplies	3,929	0	3,929
Operating Expense	2,151	0	2,151
Expendable Equip	65	0	65
*Cost Allocation	31,565	31,565	0
Departmental Totals			
Total Expenditures	268,802	31,565	237,237
Deductions			
Total Deductions	(31,565)	(31,565)	0
Functional Cost	237,237	0	237,237
Allocation Step 1			
Inbound- All Others	1,956	0	1,956
1st Allocation	239,193	0	239,193
Allocation Step 2			
Inbound- All Others	31,625	0	31,625
2nd Allocation	31,625	0	31,625
Total For 0030 Administrative			
Total Allocated	270,818	0	270,818

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	0.7975	1,908		1,908		1,908
Prosecuting Attorney	16.10	4.1420	9,907		9,907	1,320	11,227
Treasurer	6.10	1.5693	3,754		3,754	500	4,254
Computer Operations	1.00	0.2573	615		615	82	697
Accounting	4.10	1.0548	2,523		2,523	336	2,859
Building & Grounds	6.20	1.5951	3,815		3,815	508	4,323
Bd of Comm	7.00	1.8009	4,308		4,308	574	4,882
Circuit Court	15.60	4.0134	9,600		9,600	1,279	10,879
District Court	23.70	6.0972	14,584		14,584	1,944	16,528
Probate Court	3.60	0.9262	2,215		2,215	295	2,510
County Clerk	8.30	2.1353	5,108		5,108	681	5,789
Equalization	1.00	0.2573	615		615	82	697
Reg of Deeds	5.00	1.2863	3,077		3,077	410	3,487
Drain Comm	6.10	1.5693	3,754		3,754	500	4,254
Sheriff Admin	33.60	8.6442	20,676		20,676	2,756	23,432
Jail	31.00	7.9753	19,076		19,076	2,542	21,618
Veterans Affairs	1.00	0.2573	615		615	82	697
MSU Extension	3.10	0.7975	1,908		1,908	254	2,162
Parks & Rec	8.50	2.1868	5,231		5,231	697	5,928
911 Fund	19.40	4.9910	11,938		11,938	1,591	13,529
Friend of Court	19.70	5.0682	12,123		12,123	1,616	13,739
Health Dept	39.80	10.2393	24,492		24,492	3,264	27,756
Mental Health	68.70	17.6743	42,275		42,275	5,640	47,915
Pers. Care-Aide	15.00	3.8590	9,230		9,230	1,230	10,460
Animal Control	4.20	1.0805	2,585		2,585	344	2,929
County Surveyor	1.00	0.2573	615		615	82	697
Emerg Management	1.00	0.2573	615		615	82	697
Community Grants	3.70	0.9519	2,277		2,277	303	2,580
Police Services	16.10	4.1420	9,907		9,907	1,320	11,227
Law Enforc Prog	0.60	0.1544	369		369	49	418

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	0.5145	1,231		1,231	164	1,395
Comm Development	2.20	0.5660	1,354		1,354	180	1,534
Hort Sup/Serv MI	0.40	0.1029	246		246	33	279
Family Focus	0.70	0.1801	431		431	57	488
F.I.A.	0.50	0.1286	308		308	41	349
Child Care	3.50	0.9004	2,154		2,154	287	2,441
Comm Collaborat	6.00	1.5436	3,692		3,692	492	4,184
Foreclosure	0.10	0.0257	62		62	8	70
SubTotal	388.70	100.0000	239,193		239,193	31,625	270,818
TOTAL	388.70	100.0000	239,193		239,193	31,625	270,818

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, 2009
Schedule .5 - Allocation Summary
For Department Administrative

Receiving Department	Total	Admin Services
Administrative	1,908	1,908
Prosecuting Attorney	11,227	11,227
Treasurer	4,254	4,254
Computer Operations	697	697
Accounting	2,859	2,859
Building & Grounds	4,323	4,323
Bd of Comm	4,882	4,882
Circuit Court	10,879	10,879
District Court	16,528	16,528
Probate Court	2,510	2,510
County Clerk	5,789	5,789
Equalization	697	697
Reg of Deeds	3,487	3,487
Drain Comm	4,254	4,254
Sheriff Admin	23,432	23,432
Jail	21,618	21,618
Veterans Affairs	697	697
MSU Extension	2,162	2,162
Parks & Rec	5,928	5,928
911 Fund	13,529	13,529
Friend of Court	13,739	13,739
Health Dept	27,756	27,756
Mental Health	47,915	47,915
Pers. Care-Aide	10,460	10,460
Animal Control	2,929	2,929
County Surveyor	697	697
Emerg Management	697	697
Community Grants	2,580	2,580
Police Services	11,227	11,227
Law Enforc Prog	418	418
Law Enforc Grant	1,395	1,395
Comm Development	1,534	1,534
Hort Sup/Serv MI	279	279



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Administrative

Receiving Department	Total	Admin Services
Family Focus	488	488
F.I.A.	349	349
Child Care	2,441	2,441
Comm Collaborat	4,184	4,184
Foreclosure	70	70
Direct Billed	0	0
Total	<u>270,818</u>	<u>270,818</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, 2009
Schedule .2 - Costs To Be Allocated
For Department Professional Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	201,621			201,621
Cost Allocaton	(1,854)			
Total Deductions:	<u>(1,854)</u>			(1,854)
Professional Services		1,245	1,245	
Treasurer		38	38	
Accounting		2,651	2,651	
Total Allocated Additions:		<u>3,934</u>	<u>3,934</u>	3,934
Total To Be Allocated:	<u>199,767</u>	<u>3,934</u>		<u>203,701</u>

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Professional Services

	Total	General & Admin	Accounting Serv	Labor Relations	Legal Services
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Employee Recognit.	2,850	0	0	0	2,850
Financial Services	78,194	0	78,194	0	0
Legal Services	111,985	0	0	111,985	0
Health Services	6,519	0	0	0	6,519
*Cost Allocaton	1,854	1,854	0	0	0
Education	219	0	0	0	219
Departmental Totals					
Total Expenditures	201,621	1,854	78,194	111,985	9,588
Deductions					
Total Deductions	(1,854)	(1,854)	0	0	0
 Functional Cost	 199,767	 0	 78,194	 111,985	 9,588
Allocation Step 1					
1st Allocation	199,767	0	78,194	111,985	9,588
Allocation Step 2					
Inbound- All Others	3,934	3,934	0	0	0
Reallocate Admin Costs		(3,934)	1,540	2,205	189
2nd Allocation	3,934	0	1,540	2,205	189
Total For 0040 Professional					
Total Allocated	203,701	0	79,734	114,190	9,777

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	842	1.4478	1,132		1,132		1,132
Professional Services	926	1.5922	1,245		1,245		1,245
Prosecuting Attorney	1,286	2.2113	1,729		1,729	35	1,764
Treasurer	1,424	2.4485	1,915		1,915	39	1,954
Computer Operations	682	1.1727	917		917	19	936
Accounting	1,266	2.1769	1,702		1,702	35	1,737
Utilities	680	1.1692	914		914	19	933
Building & Grounds	1,625	2.7942	2,185		2,185	44	2,229
Insurance	693	1.1916	932		932	19	951
Bd of Comm	294	0.5055	395		395	8	403
Circuit Court	1,852	3.1845	2,490		2,490	51	2,541
District Court	839	1.4426	1,128		1,128	23	1,151
Jury Board	50	0.0860	67		67	1	68
Indigent Counsel	1,417	2.4365	1,905		1,905	39	1,944
Probate Court	363	0.6242	488		488	10	498
Adult Probation	91	0.1565	122		122	2	124
Elections	178	0.3061	239		239	5	244
County Clerk	504	0.8666	678		678	14	692
Equalization	250	0.4299	336		336	7	343
Reg of Deeds	369	0.6345	496		496	10	506
Drain Comm	362	0.6225	487		487	10	497
Sheriff Admin	999	1.7178	1,343		1,343	27	1,370
Crim Just Trng	4	0.0069	5		5		5
Marine Safety	78	0.1341	105		105	2	107
Jail	753	1.2948	1,012		1,012	21	1,033
Medical Examiner	337	0.5795	453		453	9	462
Veterans Burial	34	0.0585	46		46	1	47
Veterans Affairs	295	0.5072	397		397	8	405
MSU Extension	469	0.8064	631		631	13	644
Conservation Act	5	0.0086	7		7		7

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	175	0.3009	235		235	5	240
Co. Memberships	2	0.0034	3		3		3
LDC Development	1	0.0017	1		1		1
Road Comm	221	0.3800	297		297	6	303
Parks & Rec	1,242	2.1356	1,670		1,670	34	1,704
Polly Ann Trail	83	0.1427	112		112	2	114
911 Fund	736	1.2655	990		990	20	1,010
Friend of Court	721	1.2397	969		969	20	989
Marriage Counsel	17	0.0292	23		23		23
Health Dept	2,473	4.2523	3,325		3,325	68	3,393
Mental Health	14,316	24.6164	19,247		19,247	392	19,639
Pers. Care-Aide	1,102	1.8949	1,482		1,482	30	1,512
Animal Control	456	0.7841	613		613	12	625
Enviro/Recycling	23	0.0395	31		31	1	32
Emerg. Disaster	6	0.0103	8		8		8
County Surveyor	193	0.3319	259		259	5	264
ROD Automation	91	0.1565	122		122	2	124
Rental Property	208	0.3577	280		280	6	286
Emerg Management	343	0.5898	461		461	9	470
Community Grants	1,393	2.3952	1,873		1,873	38	1,911
T.N.U.	200	0.3439	269		269	5	274
Police Services	2,666	4.5841	3,585		3,585	73	3,658
Law Enforc Prog	216	0.3714	290		290	6	296
Law Enforc Grant	881	1.5149	1,185		1,185	24	1,209
Law Enforc Other	134	0.2304	180		180	4	184
Law Library	41	0.0705	55		55	1	56
Comm Development	593	1.0197	797		797	16	813
Senior Millage	61	0.1049	82		82	2	84
Hort Sup/Serv MI	170	0.2923	229		229	5	234
Family Focus	226	0.3886	304		304	6	310

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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
F.I.A.	308	0.5296	414		414	8	422
MCF Operations	300	0.5158	403		403	8	411
Child Care	1,157	1.9894	1,556		1,556	32	1,588
Veterans Trust	23	0.0395	31		31	1	32
Comm Collaborat	1,966	3.3805	2,643		2,643	54	2,697
Debt Serv Funds	135	0.2321	182		182	4	186
Cap Proj Funds	105	0.1805	141		141	3	144
Deliquent Tax	43	0.0739	58		58	1	59
Foreclosure	173	0.2975	233		233	5	238
Revolving Drain	17	0.0292	23		23		23
Drain Equipment	142	0.2442	191		191	4	195
CMH Equipment	51	0.0877	69		69	1	70
Equip Aquisition	1,701	2.9248	2,287		2,287	46	2,333
Unempl Insurance	49	0.0843	66		66	1	67
Workers Comp Ins	84	0.1444	113		113	2	115
Health Insurance	3,686	6.3380	4,956		4,956	101	5,057
Retirement Sys	82	0.1410	110		110	2	112
Health Care Save	17	0.0292	23		23		23
Special Assess	145	0.2493	195		195	4	199
All Others	16	0.0275	22		22		22
SubTotal	58,157	100.0000	78,194		78,194	1,540	79,734
TOTAL	58,157	100.0000	78,194		78,194	1,540	79,734

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, 2009
Schedule .4 - Detail Activity Allocations
For Department Professional Services

Activity - Labor Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Attorney	9	3.3962	3,803		3,803	75	3,878
Treasurer	3	1.1321	1,268		1,268	25	1,293
Computer Operations	1	0.3774	423		423	8	431
Accounting	2	0.7547	845		845	17	862
Building & Grounds	4	1.5094	1,690		1,690	33	1,723
District Court	17	6.4151	7,184		7,184	141	7,325
County Clerk	6	2.2642	2,536		2,536	50	2,586
Equalization	1	0.3774	423		423	8	431
Reg of Deeds	3	1.1321	1,268		1,268	25	1,293
Drain Comm	4	1.5094	1,690		1,690	33	1,723
Sheriff Admin	30	11.3208	12,678		12,678	250	12,928
Jail	30	11.3208	12,678		12,678	250	12,928
Veterans Affairs	1	0.3774	423		423	8	431
MSU Extension	3	1.1321	1,268		1,268	25	1,293
911 Fund	16	6.0377	6,761		6,761	133	6,894
Friend of Court	15	5.6604	6,339		6,339	125	6,464
Health Dept	27	10.1887	11,410		11,410	225	11,635
Mental Health	61	23.0187	25,776		25,776	507	26,283
Pers. Care-Aide	11	4.1509	4,648		4,648	92	4,740
Animal Control	2	0.7547	845		845	17	862
Police Services	16	6.0377	6,761		6,761	133	6,894
Law Enforc Grant	2	0.7547	845		845	17	862
Foreclosure	1	0.3774	423		423	8	431
SubTotal	265	100.0000	111,985		111,985	2,205	114,190
TOTAL	265	100.0000	111,985		111,985	2,205	114,190

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, 2009
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	9,369	97.7159	9,369		9,369		9,369
Accounting	219	2.2841	219		219	189	408
SubTotal	9,588	100.0000	9,588		9,588	189	9,777
TOTAL	9,588	100.0000	9,588		9,588	189	9,777

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, 2009
Schedule .5 - Allocation Summary
For Department Professional Services

Receiving Department	Total	Accounting Serv	Labor Relations	Legal Services
Administrative	10,501	1,132	0	9,369
Professional Services	1,245	1,245	0	0
Prosecuting Attorney	5,642	1,764	3,878	0
Treasurer	3,247	1,954	1,293	0
Computer Operations	1,367	936	431	0
Accounting	3,007	1,737	862	408
Utilities	933	933	0	0
Building & Grounds	3,952	2,229	1,723	0
Insurance	951	951	0	0
Bd of Comm	403	403	0	0
Circuit Court	2,541	2,541	0	0
District Court	8,476	1,151	7,325	0
Jury Board	68	68	0	0
Indigent Counsel	1,944	1,944	0	0
Probate Court	498	498	0	0
Adult Probation	124	124	0	0
Elections	244	244	0	0
County Clerk	3,278	692	2,586	0
Equalization	774	343	431	0
Reg of Deeds	1,799	506	1,293	0
Drain Comm	2,220	497	1,723	0
Sheriff Admin	14,298	1,370	12,928	0
Crim Just Trng	5	5	0	0
Marine Safety	107	107	0	0
Jail	13,961	1,033	12,928	0
Medical Examiner	462	462	0	0
Veterans Burial	47	47	0	0
Veterans Affairs	836	405	431	0
MSU Extension	1,937	644	1,293	0
Conservation Act	7	7	0	0
Planning	240	240	0	0
Co. Memberships	3	3	0	0
LDC Development	1	1	0	0



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Professional Services

Receiving Department	Total	Accounting Serv	Labor Relations	Legal Services
Road Comm	303	303	0	0
Parks & Rec	1,704	1,704	0	0
Polly Ann Trail	114	114	0	0
911 Fund	7,904	1,010	6,894	0
Friend of Court	7,453	989	6,464	0
Marriage Counsel	23	23	0	0
Health Dept	15,028	3,393	11,635	0
Mental Health	45,922	19,639	26,283	0
Pers. Care-Aide	6,252	1,512	4,740	0
Animal Control	1,487	625	862	0
Enviro/Recycling	32	32	0	0
Emerg. Disaster	8	8	0	0
County Surveyor	264	264	0	0
ROD Automation	124	124	0	0
Rental Property	286	286	0	0
Emerg Management	470	470	0	0
Community Grants	1,911	1,911	0	0
T.N.U.	274	274	0	0
Police Services	10,552	3,658	6,894	0
Law Enforc Prog	296	296	0	0
Law Enforc Grant	2,071	1,209	862	0
Law Enforc Other	184	184	0	0
Law Library	56	56	0	0
Comm Development	813	813	0	0
Senior Millage	84	84	0	0
Hort Sup/Serv MI	234	234	0	0
Family Focus	310	310	0	0
F.I.A.	422	422	0	0
MCF Operations	411	411	0	0
Child Care	1,588	1,588	0	0
Veterans Trust	32	32	0	0
Comm Collaborat	2,697	2,697	0	0
Debt Serv Funds	186	186	0	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Professional Services

Receiving Department	Total	Accounting Serv	Labor Relations	Legal Services
Cap Proj Funds	144	144	0	0
Deliquent Tax	59	59	0	0
Foreclosure	669	238	431	0
Revolving Drain	23	23	0	0
Drain Equipment	195	195	0	0
CMH Equipment	70	70	0	0
Equip Aquisition	2,333	2,333	0	0
Unempl Insurance	67	67	0	0
Workers Comp Ins	115	115	0	0
Health Insurance	5,057	5,057	0	0
Retirement Sys	112	112	0	0
Health Care Save	23	23	0	0
Special Assess	199	199	0	0
All Others	22	22	0	0
Direct Billed	0	0	0	0
Total	203,701	79,734	114,190	9,777

**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, 2009

	Total	PA-Misc	PA-DP
Final Costs 2009	\$ 106,008	\$ 94,616	\$ 11,392
Fixed Costs 2009	124,374	118,006	6,368
Roll forward Difference	18,366	23,390	5,024
Proposed Costs for 2011	\$ 87,642	\$ 71,226	\$ 16,416

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .2 - Costs To Be Allocated
For Department Prosecuting Attorney

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,249,760			1,249,760
Cost Allocation	(121,751)			
Vehicle Cost Alloc.	(3,684)			
Total Deductions:	(125,435)			(125,435)
Building Use Charge	7,918		7,918	
Administrative	9,907	1,320	11,227	
Professional Services	5,532	110	5,642	
Prosecuting Attorney		2,882	2,882	
Treasurer		383	383	
Computer Operations		11,393	11,393	
Accounting		8,590	8,590	
Utilities		13,235	13,235	
Building & Grounds		27,193	27,193	
Insurance		17,545	17,545	
Total Allocated Additions:	23,357	82,651	106,008	106,008
F/B Adjustment	0			
Total Departmental Cost Adjustments:	0			0
Total To Be Allocated:	1,147,682	82,651		1,230,333

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Prosecuting Attorney

	Total	General & Admin	Civil Counsel	Other Services
Wages & Benefits				
SALARIES & WAGES	766,112	0	47,079	719,033
FRINGE BENEFITS	306,820	0	18,869	287,951
Other Expense & Cost				
Supplies IV-D	3,703	0	0	3,703
Supplies Other	14,543	0	894	13,649
Process Serv IV-D	1,930	0	0	1,930
Witness Fees	475	0	0	475
Subscriptions	611	0	38	573
Stenograph	(1,121)	0	0	(1,121)
Consulting	8,365	0	0	8,365
Parentage Testing	2,639	0	0	2,639
Telephone	5,852	0	360	5,492
Travel Misc	877	0	54	823
Extraditions	(4,094)	0	0	(4,094)
Equipment Maint	1,272	0	78	1,194
*Cost Allocation	121,751	121,751	0	0
Equipment Rent	3,528	0	217	3,311
*Vehicle Cost Alloc.	3,684	3,684	0	0
Tech License	3,480	0	0	3,480
Training	483	0	30	453
Memberships IV-D	157	0	0	157
Memberships	2,428	0	149	2,279
Books	6,265	0	385	5,880
Departmental Totals				
Total Expenditures	1,249,760	125,435	68,153	1,056,172
Deductions				
Total Deductions	(125,435)	(125,435)	0	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Prosecuting Attorney

	Total	General & Admin	Civil Counsel	Other Services
Cost Adjustments				
F/B Adjustment	0	0	0	0
 Functional Cost	 1,124,325	 0	 68,153	 1,056,172
Allocation Step 1				
Inbound- All Others	23,357	0	1,435	21,922
Unallocated Costs	(1,078,094)	0	0	(1,078,094)
1st Allocation	69,588	0	69,588	0
Allocation Step 2				
Inbound- All Others	82,651	0	5,079	77,572
Unallocated Costs	(77,572)	0	0	(77,572)
2nd Allocation	5,079	0	5,079	0
Total For 0050 Prosecuting				
Total Allocated	74,667	0	74,667	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	0.7975	555		555		555
Prosecuting Attorney	16.10	4.1420	2,882		2,882		2,882
Treasurer	6.10	1.5693	1,092		1,092	84	1,176
Computer Operations	1.00	0.2573	179		179	14	193
Accounting	4.10	1.0548	734		734	56	790
Building & Grounds	6.20	1.5951	1,110		1,110	85	1,195
Bd of Comm	7.00	1.8009	1,253		1,253	96	1,349
Circuit Court	15.60	4.0134	2,793		2,793	214	3,007
District Court	23.70	6.0972	4,243		4,243	326	4,569
Probate Court	3.60	0.9262	644		644	49	693
County Clerk	8.30	2.1353	1,486		1,486	114	1,600
Equalization	1.00	0.2573	179		179	14	193
Reg of Deeds	5.00	1.2863	895		895	69	964
Drain Comm	6.10	1.5693	1,092		1,092	84	1,176
Sheriff Admin	33.60	8.6442	6,015		6,015	462	6,477
Jail	31.00	7.9753	5,550		5,550	426	5,976
Veterans Affairs	1.00	0.2573	179		179	14	193
MSU Extension	3.10	0.7975	555		555	43	598
Parks & Rec	8.50	2.1868	1,522		1,522	117	1,639
911 Fund	19.40	4.9910	3,473		3,473	267	3,740
Friend of Court	19.70	5.0682	3,527		3,527	271	3,798
Health Dept	39.80	10.2393	7,125		7,125	547	7,672
Mental Health	68.70	17.6743	12,301		12,301	945	13,246
Pers. Care-Aide	15.00	3.8590	2,685		2,685	206	2,891
Animal Control	4.20	1.0805	752		752	58	810
County Surveyor	1.00	0.2573	179		179	14	193
Emerg Management	1.00	0.2573	179		179	14	193
Community Grants	3.70	0.9519	662		662	51	713
Police Services	16.10	4.1420	2,882		2,882	221	3,103
Law Enforc Prog	0.60	0.1544	107		107	8	115

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	0.5145	358		358	27	385
Comm Development	2.20	0.5660	394		394	30	424
Hort Sup/Serv MI	0.40	0.1029	72		72	5	77
Family Focus	0.70	0.1801	125		125	10	135
F.I.A.	0.50	0.1286	90		90	7	97
Child Care	3.50	0.9004	627		627	48	675
Comm Collaborat	6.00	1.5436	1,074		1,074	82	1,156
Foreclosure	0.10	0.0257	18		18	1	19
SubTotal	388.70	100.0000	69,588		69,588	5,079	74,667
TOTAL	388.70	100.0000	69,588		69,588	5,079	74,667

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, 2009
Schedule .5 - Allocation Summary
For Department Prosecuting Attorney

Receiving Department	Total	Civil Counsel
Administrative	555	555
Prosecuting Attorney	2,882	2,882
Treasurer	1,176	1,176
Computer Operations	193	193
Accounting	790	790
Building & Grounds	1,195	1,195
Bd of Comm	1,349	1,349
Circuit Court	3,007	3,007
District Court	4,569	4,569
Probate Court	693	693
County Clerk	1,600	1,600
Equalization	193	193
Reg of Deeds	964	964
Drain Comm	1,176	1,176
Sheriff Admin	6,477	6,477
Jail	5,976	5,976
Veterans Affairs	193	193
MSU Extension	598	598
Parks & Rec	1,639	1,639
911 Fund	3,740	3,740
Friend of Court	3,798	3,798
Health Dept	7,672	7,672
Mental Health	13,246	13,246
Pers. Care-Aide	2,891	2,891
Animal Control	810	810
County Surveyor	193	193
Emerg Management	193	193
Community Grants	713	713
Police Services	3,103	3,103
Law Enforc Prog	115	115
Law Enforc Grant	385	385
Comm Development	424	424
Hort Sup/Serv MI	77	77



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Prosecuting Attorney

Receiving Department	Total	Civil Counsel
Family Focus	135	135
F.I.A.	97	97
Child Care	675	675
Comm Collaborat	1,156	1,156
Foreclosure	19	19
Direct Billed	0	0
Total	<u>74,667</u>	<u>74,667</u>

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

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

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

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

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

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

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

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .2 - Costs To Be Allocated
For Department Treasurer

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	403,676			403,676
Cost Allocation	(49,907)			
Total Deductions:	(49,907)			(49,907)
Building Use Charge	3,851		3,851	
Administrative	3,754	500	4,254	
Professional Services	3,183	64	3,247	
Prosecuting Attorney	1,092	84	1,176	
Treasurer		5,455	5,455	
Computer Operations		7,013	7,013	
Accounting		5,407	5,407	
Utilities		6,485	6,485	
Building & Grounds		13,042	13,042	
Insurance		5,047	5,047	
Total Allocated Additions:	11,880	43,097	54,977	54,977
Total To Be Allocated:	365,649	43,097		408,746

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	General & Admin	Cash Accounting	Accts Payable	General Gov't
Wages & Benefits					
SALARIES & WAGES	231,659	0	70,874	13,991	146,794
FRINGE BENEFITS	90,785	0	27,771	5,483	57,531
Other Expense & Cost					
Postage	6,491	0	0	0	6,491
Supplies	5,473	0	1,674	331	3,468
Contract Services	2,978	62	0	0	2,916
Tech Licenses	8,585	0	0	0	8,585
Operating Expense	3,381	0	1,034	204	2,143
Expendable Equip	700	0	214	42	444
Interest Expense	3,717	0	1,137	225	2,355
*Cost Allocation	49,907	49,907	0	0	0
Departmental Totals					
Total Expenditures	403,676	49,969	102,704	20,276	230,727
Deductions					
Total Deductions	(49,907)	(49,907)	0	0	0
Functional Cost	353,769	62	102,704	20,276	230,727
Allocation Step 1					
Inbound- All Others	11,880	0	3,635	717	7,528
Reallocate Admin Costs		(62)	18	4	40
Unallocated Costs	(238,295)	0	0	0	(238,295)
1st Allocation	127,354	0	106,357	20,997	0
Allocation Step 2					
Inbound- All Others	43,097	0	13,185	2,603	27,309
Unallocated Costs	(27,309)	0	0	0	(27,309)
2nd Allocation	15,788	0	13,185	2,603	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	143,142	0	119,542	23,600	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	1	0.0023	2		2		2
Professional Services	1	0.0023	2		2		2
Prosecuting Attorney	20	0.0452	48		48		48
Treasurer	2,225	5.0300	5,350		5,350		5,350
Computer Operations	1	0.0023	2		2		2
Accounting	18	0.0407	43		43	6	49
Building & Grounds	1	0.0023	2		2		2
Circuit Court	650	1.4694	1,563		1,563	204	1,767
Indigent Counsel	608	1.3745	1,462		1,462	191	1,653
Probate Court	268	0.6059	644		644	84	728
Elections	20	0.0452	48		48	6	54
County Clerk	12,703	28.7171	30,543		30,543	3,989	34,532
Reg of Deeds	1,256	2.8394	3,020		3,020	394	3,414
Sheriff Admin	134	0.3029	322		322	42	364
Jail	62	0.1402	149		149	19	168
Medical Examiner	36	0.0814	87		87	11	98
Road Comm	94	0.2125	226		226	30	256
Parks & Rec	142	0.3210	341		341	45	386
911 Fund	172	0.3888	414		414	54	468
Friend of Court	1,191	2.6924	2,864		2,864	374	3,238
Marriage Counsel	515	1.1642	1,238		1,238	162	1,400
Health Dept	500	1.1303	1,202		1,202	157	1,359
Mental Health	323	0.7302	777		777	101	878
Pers. Care-Aide	106	0.2396	255		255	33	288
Animal Control	411	0.9291	988		988	129	1,117
ROD Automation	244	0.5516	587		587	77	664
Rental Property	45	0.1017	108		108	14	122
Emerg Management	15	0.0339	36		36	5	41
Community Grants	1,479	3.3435	3,556		3,556	464	4,020
T.N.U.	34	0.0769	82		82	11	93

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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
Police Services	112	0.2532	269		269	35	304
Law Enforc Prog	14	0.0316	34		34	4	38
Law Enforc Grant	16	0.0362	38		38	5	43
Law Enforc Other	123	0.2781	296		296	39	335
Comm Development	64	0.1447	154		154	20	174
Senior Millage	191	0.4318	459		459	60	519
Hort Sup/Serv MI	3	0.0068	7		7	1	8
Family Focus	8	0.0181	19		19	3	22
F.I.A.	48	0.1085	115		115	15	130
MCF Operations	299	0.6759	719		719	94	813
Child Care	440	0.9947	1,058		1,058	138	1,196
Comm Collaborat	22	0.0497	53		53	7	60
Debt Serv Funds	55	0.1243	132		132	17	149
Cap Proj Funds	27	0.0610	65		65	8	73
Delinquent Tax	13,264	29.9853	31,893		31,893	4,167	36,060
Foreclosure	6,102	13.7945	14,671		14,671	1,916	16,587
Equip Aquisition	9	0.0203	22		22	3	25
Health Insurance	36	0.0814	87		87	11	98
Special Assess	127	0.2871	305		305	40	345
SubTotal	44,235	100.0000	106,357		106,357	13,185	119,542
TOTAL	44,235	100.0000	106,357		106,357	13,185	119,542

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, 2009
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	56	0.3008	63		63		63
Professional Services	32	0.1719	36		36		36
Prosecuting Attorney	297	1.5953	335		335		335
Treasurer	93	0.4995	105		105		105
Computer Operations	70	0.3760	79		79	10	89
Accounting	83	0.4458	94		94	12	106
Utilities	286	1.5362	323		323	41	364
Building & Grounds	880	4.7269	992		992	126	1,118
Insurance	7	0.0376	8		8	1	9
Bd of Comm	105	0.5640	118		118	15	133
Circuit Court	1,235	6.6337	1,393		1,393	177	1,570
District Court	305	1.6383	344		344	44	388
Jury Board	38	0.2041	43		43	5	48
Indigent Counsel	1,369	7.3535	1,544		1,544	196	1,740
Probate Court	82	0.4405	92		92	12	104
Adult Probation	62	0.3330	70		70	9	79
Elections	114	0.6123	129		129	16	145
County Clerk	139	0.7466	157		157	20	177
Equalization	8	0.0430	9		9	1	10
Reg of Deeds	54	0.2901	61		61	8	69
Drain Comm	59	0.3169	67		67	8	75
Sheriff Admin	387	2.0787	436		436	56	492
Crim Just Trng	2	0.0107	2		2		2
Marine Safety	27	0.1450	30		30	4	34
Jail	345	1.8531	389		389	50	439
Medical Examiner	100	0.5371	113		113	14	127
Veterans Burial	33	0.1773	37		37	5	42
Veterans Affairs	53	0.2847	60		60	8	68
MSU Extension	200	1.0743	226		226	29	255
Conservation Act	3	0.0161	3		3		3

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	90	0.4834	102		102	13	115
Co. Memberships	2	0.0107	2		2		2
LDC Development	1	0.0054	1		1		1
Parks & Rec	523	2.8093	590		590	75	665
Polly Ann Trail	15	0.0806	17		17	2	19
911 Fund	313	1.6813	353		353	45	398
Friend of Court	298	1.6007	336		336	43	379
Marriage Counsel	3	0.0161	3		3		3
Health Dept	1,543	8.2881	1,740		1,740	221	1,961
Mental Health	5,109	27.4428	5,761		5,761	735	6,496
Pers. Care-Aide	657	3.5290	741		741	94	835
Animal Control	110	0.5909	124		124	16	140
Enviro/Recycling	4	0.0215	5		5	1	6
County Surveyor	13	0.0698	15		15	2	17
ROD Automation	68	0.3653	77		77	10	87
Rental Property	181	0.9722	204		204	26	230
Emerg Management	77	0.4136	87		87	11	98
Community Grants	137	0.7359	155		155	20	175
T.N.U.	109	0.5855	123		123	16	139
Law Enforc Prog	48	0.2578	54		54	7	61
Law Enforc Grant	92	0.4942	104		104	13	117
Law Enforc Other	109	0.5855	123		123	16	139
Law Library	22	0.1182	25		25	3	28
Comm Development	95	0.5103	107		107	14	121
Senior Millage	24	0.1289	27		27	3	30
F.I.A.	101	0.5425	114		114	14	128
Child Care	397	2.1325	448		448	57	505
Veterans Trust	19	0.1021	21		21	3	24
Comm Collaborat	143	0.7681	161		161	21	182
Debt Serv Funds	14	0.0752	16		16	2	18

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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
Cap Proj Funds	53	0.2847	60		60	8	68
Deliquent Tax	1	0.0054	1		1		1
Foreclosure	68	0.3653	77		77	10	87
Revolving Drain	7	0.0376	8		8	1	9
Drain Equipment	119	0.6392	134		134	17	151
CMH Equipment	2	0.0107	2		2		2
Equip Aquisition	1,228	6.5961	1,385		1,385	176	1,561
Unempl Insurance	1	0.0054	1		1		1
Workers Comp Ins	30	0.1611	34		34	4	38
Health Insurance	163	0.8755	184		184	23	207
Retirement Sys	7	0.0376	8		8	1	9
Health Care Save	2	0.0107	2		2		2
Special Assess	92	0.4942	104		104	13	117
All Others	3	0.0161	3		3		3
SubTotal	18,617	100.0000	20,997		20,997	2,603	23,600
TOTAL	18,617	100.0000	20,997		20,997	2,603	23,600

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, 2009
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Accts Payable
Administrative	65	2	63
Professional Services	38	2	36
Prosecuting Attorney	383	48	335
Treasurer	5,455	5,350	105
Computer Operations	91	2	89
Accounting	155	49	106
Utilities	364	0	364
Building & Grounds	1,120	2	1,118
Insurance	9	0	9
Bd of Comm	133	0	133
Circuit Court	3,337	1,767	1,570
District Court	388	0	388
Jury Board	48	0	48
Indigent Counsel	3,393	1,653	1,740
Probate Court	832	728	104
Adult Probation	79	0	79
Elections	199	54	145
County Clerk	34,709	34,532	177
Equalization	10	0	10
Reg of Deeds	3,483	3,414	69
Drain Comm	75	0	75
Sheriff Admin	856	364	492
Crim Just Trng	2	0	2
Marine Safety	34	0	34
Jail	607	168	439
Medical Examiner	225	98	127
Veterans Burial	42	0	42
Veterans Affairs	68	0	68
MSU Extension	255	0	255
Conservation Act	3	0	3
Planning	115	0	115
Co. Memberships	2	0	2
LDC Development	1	0	1



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Accts Payable
Road Comm	256	256	0
Parks & Rec	1,051	386	665
Polly Ann Trail	19	0	19
911 Fund	866	468	398
Friend of Court	3,617	3,238	379
Marriage Counsel	1,403	1,400	3
Health Dept	3,320	1,359	1,961
Mental Health	7,374	878	6,496
Pers. Care-Aide	1,123	288	835
Animal Control	1,257	1,117	140
Enviro/Recycling	6	0	6
County Surveyor	17	0	17
ROD Automation	751	664	87
Rental Property	352	122	230
Emerg Management	139	41	98
Community Grants	4,195	4,020	175
T.N.U.	232	93	139
Police Services	304	304	0
Law Enforc Prog	99	38	61
Law Enforc Grant	160	43	117
Law Enforc Other	474	335	139
Law Library	28	0	28
Comm Development	295	174	121
Senior Millage	549	519	30
Hort Sup/Serv MI	8	8	0
Family Focus	22	22	0
F.I.A.	258	130	128
MCF Operations	813	813	0
Child Care	1,701	1,196	505
Veterans Trust	24	0	24
Comm Collaborat	242	60	182
Debt Serv Funds	167	149	18
Cap Proj Funds	141	73	68

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Accts Payable
Deliquent Tax	36,061	36,060	1
Foreclosure	16,674	16,587	87
Revolving Drain	9	0	9
Drain Equipment	151	0	151
CMH Equipment	2	0	2
Equip Aquisition	1,586	25	1,561
Unempl Insurance	1	0	1
Workers Comp Ins	38	0	38
Health Insurance	305	98	207
Retirement Sys	9	0	9
Health Care Save	2	0	2
Special Assess	462	345	117
All Others	3	0	3
Direct Billed	0	0	0
Total	<u>143,142</u>	<u>119,542</u>	<u>23,600</u>

**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, 2009
Schedule .2 - Costs To Be Allocated
For Department Computer Operations

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	175,312			175,312
Cost Allocation	(9,939)			
Total Deductions:	(9,939)			(9,939)
Building Use Charge	755		755	
Administrative	615	82	697	
Professional Services	1,340	27	1,367	
Prosecuting Attorney	179	14	193	
Treasurer	81	10	91	
Computer Operations		451	451	
Accounting		2,361	2,361	
Utilities		1,271	1,271	
Building & Grounds		2,557	2,557	
Insurance		867	867	
Total Allocated Additions:	2,970	7,640	10,610	10,610
Equipment Use	12,210			
Misc Reimb	(509)			
Total Departmental Cost Adjustments:	11,701			11,701
Total To Be Allocated:	180,044	7,640		187,684

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Computer Operations

	Total	General & Admin	Network Support	PC Support	Specific Serv
Wages & Benefits					
SALARIES & WAGES	38,707	0	38,707	0	0
FRINGE BENEFITS	17,985	0	17,985	0	0
Other Expense & Cost					
Supplies	8,553	0	8,553	0	0
Contract Services	80,198	0	46,283	12,325	21,590
Operating Expense	1,241	0	1,241	0	0
Technology License	18,689	0	0	12,089	6,600
*Cost Allocation	9,939	9,939	0	0	0
Departmental Totals					
Total Expenditures	175,312	9,939	112,769	24,414	28,190
Deductions					
Total Deductions	(9,939)	(9,939)	0	0	0
Cost Adjustments					
Equipment Use	12,210	0	5,124	4,989	2,097
Misc Reimb	(509)	0	(509)	0	0
Functional Cost	177,074	0	117,384	29,403	30,287
Allocation Step 1					
Inbound- All Others	2,970	0	2,970	0	0
1st Allocation	180,044	0	120,354	29,403	30,287
Allocation Step 2					
Inbound- All Others	7,640	0	7,640	0	0
2nd Allocation	7,640	0	7,640	0	0
Total For 0070 Computer					
Total Allocated	187,684	0	127,994	29,403	30,287

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	4	0.9828	1,183		1,183		1,183
Prosecuting Attorney	20	4.9140	5,914		5,914		5,914
Treasurer	13	3.1941	3,844		3,844		3,844
Computer Operations	1	0.2457	296		296		296
Accounting	5	1.2285	1,479		1,479	104	1,583
Building & Grounds	3	0.7371	887		887	62	949
Bd of Comm	6	1.4742	1,774		1,774	124	1,898
Circuit Court	17	4.1769	5,027		5,027	352	5,379
District Court	26	6.3882	7,688		7,688	538	8,226
Probate Court	3	0.7371	887		887	62	949
County Clerk	7	1.7199	2,070		2,070	145	2,215
Equalization	2	0.4914	591		591	41	632
Reg of Deeds	16	3.9312	4,731		4,731	331	5,062
Drain Comm	4	0.9828	1,183		1,183	83	1,266
Sheriff Admin	24	5.8968	7,097		7,097	497	7,594
Jail	6	1.4742	1,774		1,774	124	1,898
Veterans Affairs	3	0.7371	887		887	62	949
MSU Extension	8	1.9656	2,366		2,366	166	2,532
Parks & Rec	1	0.2457	296		296	21	317
911 Fund	13	3.1941	3,844		3,844	269	4,113
FOC DP	27	6.6339	7,984		7,984	559	8,543
Health Dept	83	20.3931	24,544		24,544	1,718	26,262
Mental Health	90	22.1131	26,616		26,616	1,865	28,481
Pers. Care-Aide	7	1.7199	2,070		2,070	145	2,215
Animal Control	4	0.9828	1,183		1,183	83	1,266
Emerg Management	2	0.4914	591		591	41	632
Community Grants	4	0.9828	1,183		1,183	83	1,266
Comm Development	2	0.4914	591		591	41	632
Senior Activity	2	0.4914	591		591	41	632
Hort Sup/Serv MI	1	0.2457	296		296	21	317

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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
Family Focus	1	0.2457	296		296	21	317
Child Care	2	0.4914	591		591	41	632
SubTotal	407	100.0000	120,354		120,354	7,640	127,994
TOTAL	407	100.0000	120,354		120,354	7,640	127,994

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, 2009
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	4	2.1053	619		619		619
Prosecuting Attorney	17	8.9474	2,631		2,631		2,631
Treasurer	13	6.8421	2,012		2,012		2,012
Computer Operations	1	0.5263	155		155		155
Accounting	5	2.6316	774		774		774
Building & Grounds	3	1.5789	464		464		464
Bd of Comm	6	3.1579	929		929		929
Circuit Court	17	8.9474	2,631		2,631		2,631
District Court	26	13.6844	4,020		4,020		4,020
Probate Court	3	1.5789	464		464		464
County Clerk	7	3.6842	1,083		1,083		1,083
Equalization	2	1.0526	310		310		310
Reg of Deeds	16	8.4211	2,476		2,476		2,476
Drain Comm	4	2.1053	619		619		619
Sheriff Admin	23	12.1053	3,559		3,559		3,559
Jail	6	3.1579	929		929		929
Veterans Affairs	3	1.5789	464		464		464
MSU Extension	8	4.2105	1,238		1,238		1,238
Parks & Rec	1	0.5263	155		155		155
911 Fund	8	4.2105	1,238		1,238		1,238
Animal Control	3	1.5789	464		464		464
Emerg Management	2	1.0526	310		310		310
Community Grants	4	2.1053	619		619		619
Comm Development	2	1.0526	310		310		310
Senior Activity	2	1.0526	310		310		310
Hort Sup/Serv MI	1	0.5263	155		155		155
Family Focus	1	0.5263	155		155		155
Child Care	2	1.0526	310		310		310
SubTotal	190	100.0000	29,403		29,403		29,403
TOTAL	190	100.0000	29,403		29,403		29,403

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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, 2009
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
Prosecuting Attorney	2,847.50	9.4017	2,848		2,848		2,848
Treasurer	1,156.91	3.8198	1,157		1,157		1,157
Accounting	5,550.00	18.3247	5,550		5,550		5,550
Bd of Comm	382.50	1.2629	383		383		383
Circuit Court	199.51	0.6587	200		200		200
District Court	1,190.00	3.9291	1,190		1,190		1,190
Probate Court	890.00	2.9386	890		890		890
County Clerk	552.50	1.8242	553		553		553
Equalization	170.00	0.5613	170		170		170
Sheriff Admin	12,610.00	41.6353	12,607		12,607		12,607
Jail	85.00	0.2806	85		85		85
Veterans Affairs	478.03	1.5783	478		478		478
MSU Extension	340.00	1.1226	340		340		340
911 Fund	510.00	1.6839	510		510		510
Animal Control	1,190.00	3.9291	1,190		1,190		1,190
Emerg Management	340.00	1.1226	340		340		340
Community Grants	212.50	0.7016	213		213		213
Comm Development	1,327.50	4.3831	1,328		1,328		1,328
Child Care	255.00	0.8419	255		255		255
SubTotal	30,286.95	100.0000	30,287		30,287		30,287
TOTAL	30,286.95	100.0000	30,287		30,287		30,287

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, 2009
Schedule .5 - Allocation Summary
For Department Computer Operations

Receiving Department	Total	Network Support	PC Support	Specific Serv
Administrative	1,802	1,183	619	0
Prosecuting Attorney	11,393	5,914	2,631	2,848
Treasurer	7,013	3,844	2,012	1,157
Computer Operations	451	296	155	0
Accounting	7,907	1,583	774	5,550
Building & Grounds	1,413	949	464	0
Bd of Comm	3,210	1,898	929	383
Circuit Court	8,210	5,379	2,631	200
District Court	13,436	8,226	4,020	1,190
Probate Court	2,303	949	464	890
County Clerk	3,851	2,215	1,083	553
Equalization	1,112	632	310	170
Reg of Deeds	7,538	5,062	2,476	0
Drain Comm	1,885	1,266	619	0
Sheriff Admin	23,760	7,594	3,559	12,607
Jail	2,912	1,898	929	85
Veterans Affairs	1,891	949	464	478
MSU Extension	4,110	2,532	1,238	340
Parks & Rec	472	317	155	0
911 Fund	5,861	4,113	1,238	510
FOC DP	8,543	8,543	0	0
Health Dept	26,262	26,262	0	0
Mental Health	28,481	28,481	0	0
Pers. Care-Aide	2,215	2,215	0	0
Animal Control	2,920	1,266	464	1,190
Emerg Management	1,282	632	310	340
Community Grants	2,098	1,266	619	213
Comm Development	2,270	632	310	1,328
Senior Activity	942	632	310	0
Hort Sup/Serv MI	472	317	155	0
Family Focus	472	317	155	0
Child Care	1,197	632	310	255

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Computer Operations

Receiving Department	Total	Network Support	PC Support	Specific Serv
Direct Billed	0	0	0	0
Total	187,684	127,994	29,403	30,287

Lapeer County, Michigan
Accounting
Nature and Extent of Services

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

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

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

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

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

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

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

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .2 - Costs To Be Allocated
For Department Accounting

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	299,027			299,027
Cost Allocation	(29,473)			
Total Deductions:	(29,473)			(29,473)
Building Use Charge	2,057		2,057	
Administrative	2,523	336	2,859	
Professional Services	2,766	241	3,007	
Prosecuting Attorney	734	56	790	
Treasurer	137	18	155	
Computer Operations	7,803	104	7,907	
Accounting		4,714	4,714	
Utilities		3,465	3,465	
Building & Grounds		6,968	6,968	
Insurance		3,807	3,807	
Total Allocated Additions:	16,020	19,709	35,729	35,729
Misc Reimb	(329)			
Bank Charges	36,293			
Total Departmental Cost Adjustments:	35,964			35,964
Total To Be Allocated:	321,538	19,709		341,247

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Accounting

	Total	General & Admin	General Acctng	Accts Payable	Payroll
Wages & Benefits					
SALARIES & WAGES	184,618	0	79,459	52,672	52,487
FRINGE BENEFITS	74,990	0	32,275	21,395	21,320
Other Expense & Cost					
Postage	3,707	0	0	3,707	0
Supplies	4,340	0	1,868	1,238	1,234
Operating Expense	1,754	0	755	500	499
Expendable Equip	145	0	63	41	41
*Cost Allocation	29,473	29,473	0	0	0
Departmental Totals					
Total Expenditures	299,027	29,473	114,420	79,553	75,581
Deductions					
Total Deductions	(29,473)	(29,473)	0	0	0
Cost Adjustments					
Misc Reimb	(329)	(329)	0	0	0
Bank Charges	36,293	0	36,293	0	0
Functional Cost	305,518	(329)	150,713	79,553	75,581
Allocation Step 1					
Inbound- All Others	16,020	0	6,895	4,571	4,554
Reallocate Admin Costs		329	(161)	(86)	(82)
1st Allocation	321,538	0	157,447	84,038	80,053
Allocation Step 2					
Inbound- All Others	19,709	0	8,484	5,623	5,602
2nd Allocation	19,709	0	8,484	5,623	5,602

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Accounting

	Total	General & Admin	General Acctng	Accts Payable	Payroll
Total For 0080 Accounting					
Total Allocated	341,247	0	165,931	89,661	85,655

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	842	1.4478	2,280		2,280		2,280
Professional Services	926	1.5922	2,507		2,507		2,507
Prosecuting Attorney	1,286	2.2113	3,482		3,482		3,482
Treasurer	1,424	2.4485	3,855		3,855		3,855
Computer Operations	682	1.1727	1,846		1,846		1,846
Accounting	1,266	2.1769	3,427		3,427		3,427
Utilities	680	1.1692	1,841		1,841	112	1,953
Building & Grounds	1,625	2.7942	4,399		4,399	267	4,666
Insurance	693	1.1916	1,876		1,876	114	1,990
Bd of Comm	294	0.5055	796		796	48	844
Circuit Court	1,852	3.1845	5,014		5,014	304	5,318
District Court	839	1.4426	2,271		2,271	138	2,409
Jury Board	50	0.0860	135		135	8	143
Indigent Counsel	1,417	2.4365	3,836		3,836	232	4,068
Probate Court	363	0.6242	983		983	60	1,043
Adult Probation	91	0.1565	246		246	15	261
Elections	178	0.3061	482		482	29	511
County Clerk	504	0.8666	1,364		1,364	83	1,447
Equalization	250	0.4299	677		677	41	718
Reg of Deeds	369	0.6345	999		999	61	1,060
Drain Comm	362	0.6225	980		980	59	1,039
Sheriff Admin	999	1.7178	2,705		2,705	164	2,869
Crim Just Trng	4	0.0069	11		11	1	12
Marine Safety	78	0.1341	211		211	13	224
Jail	753	1.2948	2,039		2,039	123	2,162
Medical Examiner	337	0.5795	912		912	55	967
Veterans Burial	34	0.0585	92		92	6	98
Veterans Affairs	295	0.5072	799		799	48	847
MSU Extension	469	0.8064	1,270		1,270	77	1,347
Conservation Act	5	0.0086	14		14	1	15

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	175	0.3009	474		474	29	503
Co. Memberships	2	0.0034	5		5		5
LDC Development	1	0.0017	3		3		3
Road Comm	221	0.3800	598		598	36	634
Parks & Rec	1,242	2.1356	3,362		3,362	204	3,566
Polly Ann Trail	83	0.1427	225		225	14	239
911 Fund	736	1.2655	1,993		1,993	121	2,114
Friend of Court	721	1.2397	1,952		1,952	118	2,070
Marriage Counsel	17	0.0292	46		46	3	49
Health Dept	2,473	4.2523	6,695		6,695	406	7,101
Mental Health	14,316	24.6164	38,760		38,760	2,345	41,105
Pers. Care-Aide	1,102	1.8949	2,983		2,983	181	3,164
Animal Control	456	0.7841	1,235		1,235	75	1,310
Enviro/Recycling	23	0.0395	62		62	4	66
Emerg. Disaster	6	0.0103	16		16	1	17
County Surveyor	193	0.3319	523		523	32	555
ROD Automation	91	0.1565	246		246	15	261
Rental Property	208	0.3577	563		563	34	597
Emerg Management	343	0.5898	929		929	56	985
Community Grants	1,393	2.3952	3,771		3,771	228	3,999
T.N.U.	200	0.3439	541		541	33	574
Police Services	2,666	4.5841	7,218		7,218	437	7,655
Law Enforc Prog	216	0.3714	585		585	35	620
Law Enforc Grant	881	1.5149	2,385		2,385	144	2,529
Law Enforc Other	134	0.2304	363		363	22	385
Law Library	41	0.0705	111		111	7	118
Comm Development	593	1.0197	1,605		1,605	97	1,702
Senior Millage	61	0.1049	165		165	10	175
Hort Sup/Serv MI	170	0.2923	460		460	28	488
Family Focus	226	0.3886	612		612	37	649

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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
F.I.A.	308	0.5296	834		834	51	885
MCF Operations	300	0.5158	812		812	49	861
Child Care	1,157	1.9894	3,132		3,132	190	3,322
Veterans Trust	23	0.0395	62		62	4	66
Comm Collaborat	1,966	3.3805	5,323		5,323	322	5,645
Debt Serv Funds	135	0.2321	365		365	22	387
Cap Proj Funds	105	0.1805	284		284	17	301
Deliquent Tax	43	0.0739	116		116	7	123
Foreclosure	173	0.2975	468		468	28	496
Revolving Drain	17	0.0292	46		46	3	49
Drain Equipment	142	0.2442	384		384	23	407
CMH Equipment	51	0.0877	138		138	8	146
Equip Aquisition	1,701	2.9248	4,605		4,605	279	4,884
Unempl Insurance	49	0.0843	133		133	8	141
Workers Comp Ins	84	0.1444	227		227	14	241
Health Insurance	3,686	6.3380	9,979		9,979	605	10,584
Retirement Sys	82	0.1410	222		222	13	235
Health Care Save	17	0.0292	46		46	3	49
Special Assess	145	0.2493	393		393	24	417
All Others	16	0.0275	43		43	3	46
SubTotal	58,157	100.0000	157,447		157,447	8,484	165,931
TOTAL	58,157	100.0000	157,447		157,447	8,484	165,931

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, 2009
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	56	0.3008	253		253		253
Professional Services	32	0.1719	144		144		144
Prosecuting Attorney	297	1.5953	1,341		1,341		1,341
Treasurer	93	0.4995	420		420		420
Computer Operations	70	0.3760	316		316		316
Accounting	83	0.4458	375		375		375
Utilities	286	1.5362	1,291		1,291	89	1,380
Building & Grounds	880	4.7269	3,972		3,972	275	4,247
Insurance	7	0.0376	32		32	2	34
Bd of Comm	105	0.5640	474		474	33	507
Circuit Court	1,235	6.6337	5,575		5,575	386	5,961
District Court	305	1.6383	1,377		1,377	95	1,472
Jury Board	38	0.2041	172		172	12	184
Indigent Counsel	1,369	7.3535	6,180		6,180	428	6,608
Probate Court	82	0.4405	370		370	26	396
Adult Probation	62	0.3330	280		280	19	299
Elections	114	0.6123	515		515	36	551
County Clerk	139	0.7466	627		627	43	670
Equalization	8	0.0430	36		36	3	39
Reg of Deeds	54	0.2901	244		244	17	261
Drain Comm	59	0.3169	266		266	18	284
Sheriff Admin	387	2.0787	1,747		1,747	121	1,868
Crim Just Trng	2	0.0107	9		9	1	10
Marine Safety	27	0.1450	122		122	8	130
Jail	345	1.8531	1,557		1,557	108	1,665
Medical Examiner	100	0.5371	451		451	31	482
Veterans Burial	33	0.1773	149		149	10	159
Veterans Affairs	53	0.2847	239		239	17	256
MSU Extension	200	1.0743	903		903	63	966
Conservation Act	3	0.0161	14		14	1	15

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	90	0.4834	406		406	28	434
Co. Memberships	2	0.0107	9		9	1	10
LDC Development	1	0.0054	5		5		5
Parks & Rec	523	2.8093	2,361		2,361	164	2,525
Polly Ann Trail	15	0.0806	68		68	5	73
911 Fund	313	1.6813	1,413		1,413	98	1,511
Friend of Court	298	1.6007	1,345		1,345	93	1,438
Marriage Counsel	3	0.0161	14		14	1	15
Health Dept	1,543	8.2881	6,965		6,965	482	7,447
Mental Health	5,109	27.4428	23,058		23,058	1,597	24,655
Pers. Care-Aide	657	3.5290	2,966		2,966	205	3,171
Animal Control	110	0.5909	497		497	34	531
Enviro/Recycling	4	0.0215	18		18	1	19
County Surveyor	13	0.0698	59		59	4	63
ROD Automation	68	0.3653	307		307	21	328
Rental Property	181	0.9722	817		817	57	874
Emerg Management	77	0.4136	348		348	24	372
Community Grants	137	0.7359	618		618	43	661
T.N.U.	109	0.5855	492		492	34	526
Law Enforc Prog	48	0.2578	217		217	15	232
Law Enforc Grant	92	0.4942	415		415	29	444
Law Enforc Other	109	0.5855	492		492	34	526
Law Library	22	0.1182	99		99	7	106
Comm Development	95	0.5103	429		429	30	459
Senior Millage	24	0.1289	108		108	8	116
F.I.A.	101	0.5425	456		456	32	488
Child Care	397	2.1325	1,792		1,792	124	1,916
Veterans Trust	19	0.1021	86		86	6	92
Comm Collaborat	143	0.7681	646		646	45	691
Debt Serv Funds	14	0.0752	63		63	4	67

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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
Cap Proj Funds	53	0.2847	239		239	17	256
Deliquent Tax	1	0.0054	5		5		5
Foreclosure	68	0.3653	307		307	21	328
Revolving Drain	7	0.0376	32		32	2	34
Drain Equipment	119	0.6392	537		537	37	574
CMH Equipment	2	0.0107	9		9	1	10
Equip Aquisition	1,228	6.5961	5,543		5,543	384	5,927
Unempl Insurance	1	0.0054	5		5		5
Workers Comp Ins	30	0.1611	135		135	9	144
Health Insurance	163	0.8755	736		736	51	787
Retirement Sys	7	0.0376	32		32	2	34
Health Care Save	2	0.0107	9		9	1	10
Special Assess	92	0.4942	415		415	29	444
All Others	3	0.0161	14		14	1	15
SubTotal	18,617	100.0000	84,038		84,038	5,623	89,661
TOTAL	18,617	100.0000	84,038		84,038	5,623	89,661

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, 2009
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	231,091	1.0136	811		811		811
Prosecuting Attorney	1,072,932	4.7062	3,767		3,767		3,767
Treasurer	322,444	1.4143	1,132		1,132		1,132
Computer Operations	56,693	0.2487	199		199		199
Accounting	259,608	1.1387	912		912		912
Building & Grounds	339,797	1.4905	1,193		1,193	91	1,284
Bd of Comm	219,823	0.9642	772		772	59	831
Circuit Court	901,523	3.9544	3,166		3,166	242	3,408
District Court	1,332,409	5.8444	4,679		4,679	358	5,037
Probate Court	336,668	1.4767	1,182		1,182	90	1,272
Elections	564	0.0025	2		2		2
County Clerk	424,751	1.8631	1,491		1,491	114	1,605
Equalization	56,074	0.2460	197		197	15	212
Reg of Deeds	260,849	1.1442	916		916	70	986
Drain Comm	338,530	1.4849	1,189		1,189	91	1,280
Sheriff Admin	2,308,007	10.1237	8,104		8,104	620	8,724
Marine Safety	4,449	0.0195	16		16	1	17
Jail	2,002,228	8.7824	7,031		7,031	538	7,569
Medical Examiner	9,403	0.0412	33		33	3	36
Veterans Affairs	48,269	0.2117	169		169	13	182
MSU Extension	145,380	0.6377	510		510	39	549
Planning	1,542	0.0068	5		5		5
Parks & Rec	299,850	1.3152	1,053		1,053	81	1,134
Polly Ann Trail	2,972	0.0130	10		10	1	11
911 Fund	1,243,326	5.4536	4,366		4,366	334	4,700
Friend of Court	1,135,564	4.9810	3,987		3,987	305	4,292
Health Dept	2,506,804	10.9957	8,802		8,802	673	9,475
Mental Health	3,889,548	17.0610	13,661		13,661	1,045	14,706
Pers. Care-Aide	615,679	2.7006	2,162		2,162	165	2,327
Animal Control	228,802	1.0036	803		803	61	864

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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
Emerg. Disaster	196	0.0009	1		1		1
County Surveyor	11,884	0.0521	42		42	3	45
Emerg Management	65,662	0.2880	231		231	18	249
Community Grants	182,101	0.7988	639		639	49	688
Police Services	1,109,371	4.8661	3,895		3,895	298	4,193
Law Enforc Prog	16,833	0.0738	59		59	5	64
Law Enforc Grant	133,059	0.5836	467		467	36	503
Comm Development	110,622	0.4852	388		388	30	418
Hort Sup/Serv MI	8,023	0.0352	28		28	2	30
Family Focus	20,058	0.0880	70		70	5	75
F.I.A.	17,701	0.0776	62		62	5	67
Child Care	217,843	0.9555	765		765	59	824
Comm Collaborat	302,672	1.3276	1,063		1,063	81	1,144
Foreclosure	6,493	0.0285	23		23	2	25
SubTotal	22,798,097	100.0000	80,053		80,053	5,602	85,655
TOTAL	22,798,097	100.0000	80,053		80,053	5,602	85,655

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, 2009
Schedule .5 - Allocation Summary
For Department Accounting

Receiving Department	Total	General Acctng	Accts Payable	Payroll
Administrative	3,344	2,280	253	811
Professional Services	2,651	2,507	144	0
Prosecuting Attorney	8,590	3,482	1,341	3,767
Treasurer	5,407	3,855	420	1,132
Computer Operations	2,361	1,846	316	199
Accounting	4,714	3,427	375	912
Utilities	3,333	1,953	1,380	0
Building & Grounds	10,197	4,666	4,247	1,284
Insurance	2,024	1,990	34	0
Bd of Comm	2,182	844	507	831
Circuit Court	14,687	5,318	5,961	3,408
District Court	8,918	2,409	1,472	5,037
Jury Board	327	143	184	0
Indigent Counsel	10,676	4,068	6,608	0
Probate Court	2,711	1,043	396	1,272
Adult Probation	560	261	299	0
Elections	1,064	511	551	2
County Clerk	3,722	1,447	670	1,605
Equalization	969	718	39	212
Reg of Deeds	2,307	1,060	261	986
Drain Comm	2,603	1,039	284	1,280
Sheriff Admin	13,461	2,869	1,868	8,724
Crim Just Trng	22	12	10	0
Marine Safety	371	224	130	17
Jail	11,396	2,162	1,665	7,569
Medical Examiner	1,485	967	482	36
Veterans Burial	257	98	159	0
Veterans Affairs	1,285	847	256	182
MSU Extension	2,862	1,347	966	549
Conservation Act	30	15	15	0
Planning	942	503	434	5
Co. Memberships	15	5	10	0
LDC Development	8	3	5	0



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Accounting

Receiving Department	Total	General Acctng	Accts Payable	Payroll
Road Comm	634	634	0	0
Parks & Rec	7,225	3,566	2,525	1,134
Polly Ann Trail	323	239	73	11
911 Fund	8,325	2,114	1,511	4,700
Friend of Court	7,800	2,070	1,438	4,292
Marriage Counsel	64	49	15	0
Health Dept	24,023	7,101	7,447	9,475
Mental Health	80,466	41,105	24,655	14,706
Pers. Care-Aide	8,662	3,164	3,171	2,327
Animal Control	2,705	1,310	531	864
Enviro/Recycling	85	66	19	0
Emerg. Disaster	18	17	0	1
County Surveyor	663	555	63	45
ROD Automation	589	261	328	0
Rental Property	1,471	597	874	0
Emerg Management	1,606	985	372	249
Community Grants	5,348	3,999	661	688
T.N.U.	1,100	574	526	0
Police Services	11,848	7,655	0	4,193
Law Enforc Prog	916	620	232	64
Law Enforc Grant	3,476	2,529	444	503
Law Enforc Other	911	385	526	0
Law Library	224	118	106	0
Comm Development	2,579	1,702	459	418
Senior Millage	291	175	116	0
Hort Sup/Serv MI	518	488	0	30
Family Focus	724	649	0	75
F.I.A.	1,440	885	488	67
MCF Operations	861	861	0	0
Child Care	6,062	3,322	1,916	824
Veterans Trust	158	66	92	0
Comm Collaborat	7,480	5,645	691	1,144
Debt Serv Funds	454	387	67	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Accounting

Receiving Department	Total	General Acctng	Accts Payable	Payroll
Cap Proj Funds	557	301	256	0
Deliquent Tax	128	123	5	0
Foreclosure	849	496	328	25
Revolving Drain	83	49	34	0
Drain Equipment	981	407	574	0
CMH Equipment	156	146	10	0
Equip Aquisition	10,811	4,884	5,927	0
Unempl Insurance	146	141	5	0
Workers Comp Ins	385	241	144	0
Health Insurance	11,371	10,584	787	0
Retirement Sys	269	235	34	0
Health Care Save	59	49	10	0
Special Assess	861	417	444	0
All Others	61	46	15	0
Direct Billed	0	0	0	0
Total	341,247	165,931	89,661	85,655

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, 2009
Schedule .2 - Costs To Be Allocated
For Department Utilities

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	390,392			390,392
Cost Allocation	(3,509)			
Total Deductions:	(3,509)			(3,509)
Professional Services	914	19	933	
Treasurer	323	41	364	
Accounting	3,132	201	3,333	
Total Allocated Additions:	4,369	261	4,630	4,630
Total To Be Allocated:	391,252	261		391,513

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Utilities

	Total	General & Admin	County Complex	Annex	Jail
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Utilities	386,883	0	169,113	16,257	132,460
*Cost Allocation	3,509	3,509	0	0	0
Departmental Totals					
Total Expenditures	390,392	3,509	169,113	16,257	132,460
Deductions					
Total Deductions	(3,509)	(3,509)	0	0	0
Functional Cost	386,883	0	169,113	16,257	132,460
Allocation Step 1					
Inbound- All Others	4,369	4,369	0	0	0
Reallocate Admin Costs		(4,369)	1,908	184	1,496
1st Allocation	391,252	0	171,021	16,441	133,956
Allocation Step 2					
Inbound- All Others	261	261	0	0	0
Reallocate Admin Costs		(261)	115	11	89
2nd Allocation	261	0	115	11	89
Total For 0090 Utilities					
Total Allocated	391,513	0	171,136	16,452	134,045

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Utilities

	Health	Historic CH	Other Buildings
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
Utilities	42,120	16,173	10,760
*Cost Allocation	0	0	0
Departmental Totals			
Total Expenditures	42,120	16,173	10,760
Deductions			
Total Deductions	0	0	0
 Functional Cost	 42,120	 16,173	 10,760
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	476	183	122
1st Allocation	42,596	16,356	10,882
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	28	11	7
2nd Allocation	28	11	7
Total For 0090 Utilities			
Total Allocated	42,624	16,367	10,889

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - County Complex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	1,104	1.9264	3,294		3,294		3,294
Prosecuting Attorney	4,435	7.7386	13,235		13,235		13,235
Treasurer	2,173	3.7917	6,485		6,485		6,485
Computer Operations	426	0.7433	1,271		1,271		1,271
Accounting	1,161	2.0258	3,465		3,465		3,465
Building & Grounds	700	1.2214	2,089		2,089	2	2,091
Bd of Comm	2,317	4.0429	6,914		6,914	6	6,920
Circuit Court	6,464	11.2790	19,289		19,289	15	19,304
District Court	10,068	17.5675	30,044		30,044	23	30,067
Probate Court	7,286	12.7133	21,742		21,742	17	21,759
Adult Probation	1,538	2.6837	4,590		4,590	4	4,594
County Clerk	4,092	7.1401	12,211		12,211	10	12,221
Equalization	1,345	2.3469	4,014		4,014	3	4,017
Drain Comm	1,262	2.2021	3,766		3,766	3	3,769
Jail	5,284	9.2200	15,768		15,768	13	15,781
Friend of Court	6,145	10.7224	18,338		18,338	15	18,353
Community Grants	750	1.3087	2,238		2,238	2	2,240
Comm Development	300	0.5235	895		895	1	896
All Others	460	0.8027	1,373		1,373	1	1,374
SubTotal	57,310	100.0000	171,021		171,021	115	171,136
TOTAL	57,310	100.0000	171,021		171,021	115	171,136

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	3,315		3,315	2	3,317
MSU Extension	3,109	53.1635	8,740		8,740	6	8,746
Senior Activity	1,560	26.6758	4,386		4,386	3	4,389
SubTotal	5,848	100.0000	16,441		16,441	11	16,452
TOTAL	5,848	100.0000	16,441		16,441	11	16,452

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	23,501		23,501	16	23,517
Jail	32,900	82.4561	110,455		110,455	73	110,528
SubTotal	39,900	100.0000	133,956		133,956	89	134,045
TOTAL	39,900	100.0000	133,956		133,956	89	134,045

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - Health

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health Dept	20,584	85.1282	36,261		36,261	24	36,285
All Others	3,596	14.8718	6,335		6,335	4	6,339
SubTotal	24,180	100.0000	42,596		42,596	28	42,624
TOTAL	24,180	100.0000	42,596		42,596	28	42,624

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - Historic CH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Rec	1,326	19.8206	3,242		3,242	2	3,244
All Others	5,364	80.1794	13,114		13,114	9	13,123
SubTotal	6,690	100.0000	16,356		16,356	11	16,367
TOTAL	6,690	100.0000	16,356		16,356	11	16,367

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	6,563	60.9944	6,637		6,637	4	6,641
Equip Aquisition	4,197	39.0056	4,245		4,245	3	4,248
SubTotal	10,760	100.0000	10,882		10,882	7	10,889
TOTAL	10,760	100.0000	10,882		10,882	7	10,889

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, 2009
Schedule .5 - Allocation Summary
For Department Utilities

Receiving Department	Total	County Complex	Annex	Jail	Health	Historic CH	Other Buildings
Administrative	3,294	3,294	0	0	0	0	0
Prosecuting Attorney	13,235	13,235	0	0	0	0	0
Treasurer	6,485	6,485	0	0	0	0	0
Computer Operations	1,271	1,271	0	0	0	0	0
Accounting	3,465	3,465	0	0	0	0	0
Building & Grounds	2,091	2,091	0	0	0	0	0
Bd of Comm	6,920	6,920	0	0	0	0	0
Circuit Court	19,304	19,304	0	0	0	0	0
District Court	30,067	30,067	0	0	0	0	0
Probate Court	21,759	21,759	0	0	0	0	0
Adult Probation	4,594	4,594	0	0	0	0	0
County Clerk	12,221	12,221	0	0	0	0	0
Equalization	4,017	4,017	0	0	0	0	0
Reg of Deeds	6,641	0	0	0	0	0	6,641
Drain Comm	3,769	3,769	0	0	0	0	0
Sheriff Admin	23,517	0	0	23,517	0	0	0
Jail	126,309	15,781	0	110,528	0	0	0
Veterans Affairs	3,317	0	3,317	0	0	0	0
MSU Extension	8,746	0	8,746	0	0	0	0
Parks & Rec	3,244	0	0	0	0	3,244	0
Friend of Court	18,353	18,353	0	0	0	0	0
Health Dept	36,285	0	0	0	36,285	0	0
Community Grants	2,240	2,240	0	0	0	0	0
Comm Development	896	896	0	0	0	0	0
Senior Activity	4,389	0	4,389	0	0	0	0
Equip Aquisition	4,248	0	0	0	0	0	4,248
All Others	20,836	1,374	0	0	6,339	13,123	0
Direct Billed	0	0	0	0	0	0	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Utilities

Receiving Department	Total	County Complex	Annex	Jail	Health	Historic CH	Other Buildings
Total	391,513	171,136	16,452	134,045	42,624	16,367	10,889

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

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

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

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

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

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

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .2 - Costs To Be Allocated
For Department Building & Grounds

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	730,850			730,850
Cost Allocation	(37,892)			
Total Deductions:	(37,892)			(37,892)
Building Use Charge	1,240		1,240	
Administrative	3,815	508	4,323	
Professional Services	3,875	77	3,952	
Prosecuting Attorney	1,110	85	1,195	
Treasurer	994	126	1,120	
Computer Operations	1,351	62	1,413	
Accounting	9,564	633	10,197	
Utilities	2,089	2	2,091	
Building & Grounds		4,201	4,201	
Insurance		5,717	5,717	
Total Allocated Additions:	24,038	11,411	35,449	35,449
Rental Property	34,672			
Old Courthouse	8,612			
Equipment Use	115,140			
Total Departmental Cost Adjustments:	158,424			158,424
Total To Be Allocated:	875,420	11,411		886,831

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Total	General & Admin	County Complex	Annex	Jail
Wages & Benefits					
SALARIES & WAGES	234,039	0	80,065	8,893	36,955
FRINGE BENEFITS	105,758	0	36,179	4,019	16,699
Other Expense & Cost					
Supplies	13,028	0	4,456	495	2,057
Repair & Maint	34,507	0	11,326	2,186	11,112
Operating Expenses	7,899	0	2,702	300	1,247
Building Maint	198,854	9,983	108,688	13,866	27,570
Bldg Maint MICOA	52,015	0	0	0	0
Rubbish Removal	20,524	0	7,020	780	3,241
*Cost Allocation	37,892	37,892	0	0	0
Vehicle	5,640	0	1,930	214	891
Tech License	18,978	0	6,493	721	2,997
Expendable Equip	1,716	0	584	65	271
Departmental Totals					
Total Expenditures	730,850	47,875	259,443	31,539	103,040
Deductions					
Total Deductions	(37,892)	(37,892)	0	0	0
Cost Adjustments					
Rental Property	34,672	0	0	0	0
Old Courthouse	8,612	0	0	0	0
Equipment Use	115,140	34,829	58,688	0	9,856
Functional Cost	851,382	44,812	318,131	31,539	112,896
Allocation Step 1					
Inbound- All Others	24,038	0	8,225	913	3,796
Reallocate Admin Costs		(44,812)	17,606	1,751	6,296
1st Allocation	875,420	0	343,962	34,203	122,988

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Total	General & Admin	County Complex	Annex	Jail
Allocation Step 2					
Inbound- All Others	11,411	0	3,905	434	1,802
2nd Allocation	11,411	0	3,905	434	1,802
Total For 0100 Building & Grounds					
Total Allocated	886,831	0	347,867	34,637	124,790

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Health Building	Bank Building	Garage	Reg of Deeds	Animal Shelter
Wages & Benefits					
SALARIES & WAGES	28,717	6,225	3,206	2,668	1,591
FRINGE BENEFITS	12,977	2,813	1,449	1,206	719
Other Expense & Cost					
Supplies	1,599	347	178	149	89
Repair & Maint	3,668	0	618	398	110
Operating Expenses	969	210	108	90	54
Building Maint	0	0	67	6,814	0
Bldg Maint MICOA	52,015	0	0	0	0
Rubbish Removal	2,518	546	281	234	140
*Cost Allocation	0	0	0	0	0
Vehicle	692	150	77	64	38
Tech License	2,329	505	260	216	129
Expendable Equip	211	46	24	20	12
Departmental Totals					
Total Expenditures	105,695	10,842	6,268	11,859	2,882
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Rental Property	0	34,672	0	0	0
Old Courthouse	0	0	0	0	0
Equipment Use	1,539	0	0	0	0
Functional Cost	107,234	45,514	6,268	11,859	2,882
Allocation Step 1					
Inbound- All Others	2,950	639	329	274	163
Reallocate Admin Costs	5,945	2,490	356	655	164
1st Allocation	116,129	48,643	6,953	12,788	3,209

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	1,400	304	156	130	77
2nd Allocation	1,400	304	156	130	77
Total For 0100 Building & Grounds					
Total Allocated	117,529	48,947	7,109	12,918	3,286

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Social Services	Central Disp	Mental Health	Historic CH	Other Bldgs
Wages & Benefits					
SALARIES & WAGES	17,319	6,483	33,351	7,466	1,100
FRINGE BENEFITS	7,826	2,929	15,071	3,374	497
Other Expense & Cost					
Supplies	964	361	1,856	416	61
Repair & Maint	4,171	0	0	534	384
Operating Expenses	585	219	1,126	252	37
Building Maint	26,279	0	1,830	3,757	0
Bldg Maint MICOA	0	0	0	0	0
Rubbish Removal	1,519	569	2,925	655	96
*Cost Allocation	0	0	0	0	0
Vehicle	417	156	804	180	27
Tech License	1,404	526	2,704	605	89
Expendable Equip	127	48	245	55	8
Departmental Totals					
Total Expenditures	60,611	11,291	59,912	17,294	2,299
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Rental Property	0	0	0	0	0
Old Courthouse	0	0	0	8,612	0
Equipment Use	0	0	9,420	808	0
Functional Cost					
Functional Cost	60,611	11,291	69,332	26,714	2,299
Allocation Step 1					
Inbound- All Others	1,778	666	3,425	766	114
Reallocate Admin Costs	3,366	645	3,925	1,483	130
1st Allocation	65,755	12,602	76,682	28,963	2,543

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	844	316	1,626	363	54
2nd Allocation	844	316	1,626	363	54
Total For 0100 Building & Grounds					
Total Allocated	66,599	12,918	78,308	29,326	2,597

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - County Complex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	1,104	1.9264	6,626		6,626		6,626
Prosecuting Attorney	4,435	7.7386	26,618		26,618		26,618
Treasurer	2,173	3.7917	13,042		13,042		13,042
Computer Operations	426	0.7433	2,557		2,557		2,557
Accounting	1,161	2.0258	6,968		6,968		6,968
Building & Grounds	700	1.2214	4,201		4,201		4,201
Bd of Comm	2,317	4.0429	13,906		13,906	191	14,097
Circuit Court	6,464	11.2790	38,796		38,796	534	39,330
District Court	10,068	17.5675	60,426		60,426	831	61,257
Probate Court	7,286	12.7133	43,729		43,729	601	44,330
Adult Probation	1,538	2.6837	9,231		9,231	127	9,358
County Clerk	4,092	7.1401	24,559		24,559	338	24,897
Equalization	1,345	2.3469	8,072		8,072	111	8,183
Drain Comm	1,262	2.2021	7,574		7,574	104	7,678
Jail	5,284	9.2200	31,713		31,713	436	32,149
Friend of Court	6,145	10.7224	36,881		36,881	507	37,388
Community Grants	750	1.3087	4,501		4,501	62	4,563
Comm Development	300	0.5235	1,801		1,801	25	1,826
All Others	460	0.8027	2,761		2,761	38	2,799
SubTotal	57,310	100.0000	343,962		343,962	3,905	347,867
TOTAL	57,310	100.0000	343,962		343,962	3,905	347,867

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	6,896		6,896	87	6,983
MSU Extension	3,109	53.1635	18,183		18,183	231	18,414
Senior Activity	1,560	26.6758	9,124		9,124	116	9,240
SubTotal	5,848	100.0000	34,203		34,203	434	34,637
TOTAL	5,848	100.0000	34,203		34,203	434	34,637

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	21,577		21,577	316	21,893
Jail	32,900	82.4561	101,411		101,411	1,486	102,897
SubTotal	39,900	100.0000	122,988		122,988	1,802	124,790
TOTAL	39,900	100.0000	122,988		122,988	1,802	124,790

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Health Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health Dept	20,584	85.1282	98,859		98,859	1,192	100,051
All Others	3,596	14.8718	17,270		17,270	208	17,478
SubTotal	24,180	100.0000	116,129		116,129	1,400	117,529
TOTAL	24,180	100.0000	116,129		116,129	1,400	117,529

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	575		575		575
Circuit Court	150	1.1829	575		575	4	579
District Court	300	2.3657	1,151		1,151	7	1,158
MSU Extension	300	2.3657	1,151		1,151	7	1,158
All Others	11,781	92.9028	45,191		45,191	286	45,477
SubTotal	12,681	100.0000	48,643		48,643	304	48,947
TOTAL	12,681	100.0000	48,643		48,643	304	48,947

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	6,953		6,953	156	7,109
SubTotal	3,456	100.0000	6,953		6,953	156	7,109
TOTAL	3,456	100.0000	6,953		6,953	156	7,109

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	12,788		12,788	130	12,918
SubTotal	2,880	100.0000	12,788		12,788	130	12,918
TOTAL	2,880	100.0000	12,788		12,788	130	12,918

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	3,209		3,209	77	3,286
SubTotal	1,715	100.0000	3,209		3,209	77	3,286
TOTAL	1,715	100.0000	3,209		3,209	77	3,286

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Social Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIA Space Costs	100	100.0000	65,755		65,755	844	66,599
SubTotal	100	100.0000	65,755		65,755	844	66,599
TOTAL	100	100.0000	65,755		65,755	844	66,599

Allocation Basis: Direct allocation to FIA

Allocation Source: Trial balance

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Central Disp

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
911 Fund	7,000	100.0000	12,602		12,602	316	12,918
SubTotal	7,000	100.0000	12,602		12,602	316	12,918
TOTAL	7,000	100.0000	12,602		12,602	316	12,918

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	76,682		76,682	1,626	78,308
SubTotal	36,000	100.0000	76,682		76,682	1,626	78,308
TOTAL	36,000	100.0000	76,682		76,682	1,626	78,308

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Historic CH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Rec	1,326	19.8206	5,741		5,741	72	5,813
All Others	5,364	80.1794	23,222		23,222	291	23,513
SubTotal	6,690	100.0000	28,963		28,963	363	29,326
TOTAL	6,690	100.0000	28,963		28,963	363	29,326

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Other Bldgs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
All Others	1,200	100.0000	2,543		2,543	54	2,597
SubTotal	1,200	100.0000	2,543		2,543	54	2,597
TOTAL	1,200	100.0000	2,543		2,543	54	2,597

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Total	County Complex	Annex	Jail	Health Building	Bank Building	Garage
Administrative	6,626	6,626	0	0	0	0	0
Prosecuting Attorney	27,193	26,618	0	0	0	575	0
Treasurer	13,042	13,042	0	0	0	0	0
Computer Operations	2,557	2,557	0	0	0	0	0
Accounting	6,968	6,968	0	0	0	0	0
Building & Grounds	4,201	4,201	0	0	0	0	0
Bd of Comm	14,097	14,097	0	0	0	0	0
Circuit Court	39,909	39,330	0	0	0	579	0
District Court	62,415	61,257	0	0	0	1,158	0
Probate Court	44,330	44,330	0	0	0	0	0
Adult Probation	9,358	9,358	0	0	0	0	0
County Clerk	24,897	24,897	0	0	0	0	0
Equalization	8,183	8,183	0	0	0	0	0
Reg of Deeds	12,918	0	0	0	0	0	0
Drain Comm	7,678	7,678	0	0	0	0	0
Sheriff Admin	21,893	0	0	21,893	0	0	0
Jail	135,046	32,149	0	102,897	0	0	0
Veterans Affairs	6,983	0	6,983	0	0	0	0
MSU Extension	19,572	0	18,414	0	0	1,158	0
Parks & Rec	5,813	0	0	0	0	0	0
911 Fund	12,918	0	0	0	0	0	0
Friend of Court	37,388	37,388	0	0	0	0	0
Health Dept	100,051	0	0	0	100,051	0	0
Mental Health	78,308	0	0	0	0	0	0
Animal Control	3,286	0	0	0	0	0	0
Community Grants	4,563	4,563	0	0	0	0	0
Comm Development	1,826	1,826	0	0	0	0	0
Senior Activity	9,240	0	9,240	0	0	0	0
Equip Aquisition	7,109	0	0	0	0	0	7,109
FIA Space Costs	66,599	0	0	0	0	0	0
All Others	91,864	2,799	0	0	17,478	45,477	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Total	County Complex	Annex	Jail	Health Building	Bank Building	Garage
Direct Billed	0	0	0	0	0	0	0
Total	886,831	347,867	34,637	124,790	117,529	48,947	7,109

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	12,918	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	5,813	0
911 Fund	0	0	0	12,918	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	78,308	0	0
Animal Control	0	3,286	0	0	0	0	0
Community Grants	0	0	0	0	0	0	0
Comm Development	0	0	0	0	0	0	0
Senior Activity	0	0	0	0	0	0	0
Equip Aquisition	0	0	0	0	0	0	0
FIA Space Costs	0	0	66,599	0	0	0	0
All Others	0	0	0	0	0	23,513	2,597

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Reg of Deeds	Animal Shelter	Social Services	Central Disp	Mental Health	Historic CH	Other Bldgs
Direct Billed	0	0	0	0	0	0	0
Total	12,918	3,286	66,599	12,918	78,308	29,326	2,597

**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, 2009
Schedule .2 - Costs To Be Allocated
For Department Insurance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	481,072			481,072
Tax Bond	(2,288)			
Cost Allocationi	(1,320)			
Total Deductions:	(3,608)			(3,608)
Professional Services	932	19	951	
Treasurer	8	1	9	
Accounting	1,908	116	2,024	
Total Allocated Additions:	2,848	136	2,984	2,984
Total To Be Allocated:	480,312	136		480,448

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Insurance

	Total	General & Admin	General Liab	Vehicle Ins	Sheriff
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Property	67,954	0	0	0	0
Auto Liability	64,159	0	0	64,159	0
Other Liability	345,351	0	295,609	0	22,208
*Tax Bond	2,288	2,288	0	0	0
*Cost Allocationi	1,320	1,320	0	0	0
Departmental Totals					
Total Expenditures	481,072	3,608	295,609	64,159	22,208
Deductions					
Total Deductions	(3,608)	(3,608)	0	0	0
Functional Cost	477,464	0	295,609	64,159	22,208
Allocation Step 1					
Inbound- All Others	2,848	2,848	0	0	0
Reallocate Admin Costs		(2,848)	1,765	383	132
1st Allocation	480,312	0	297,374	64,542	22,340
Allocation Step 2					
Inbound- All Others	136	136	0	0	0
Reallocate Admin Costs		(136)	86	18	6
2nd Allocation	136	0	86	18	6
Total For 0110 Insurance					
Total Allocated	480,448	0	297,460	64,560	22,346

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Insurance

	Health/CMH	Prop Co Complex	Prop Annex	Prop Jail	Prop Health Bld
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Property	0	21,441	1,543	10,342	8,466
Auto Liability	0	0	0	0	0
Other Liability	27,534	0	0	0	0
*Tax Bond	0	0	0	0	0
*Cost Allocationi	0	0	0	0	0
Departmental Totals					
Total Expenditures	27,534	21,441	1,543	10,342	8,466
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	27,534	21,441	1,543	10,342	8,466
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	164	128	9	62	50
1st Allocation	27,698	21,569	1,552	10,404	8,516
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	8	6	0	3	2
2nd Allocation	8	6	0	3	2
Total For 0110 Insurance					
Total Allocated	27,706	21,575	1,552	10,407	8,518

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .3 - Costs Allocated By Activity
For Department Insurance

	Prop Bank Bldg	Prop Hist. CH	Prop Misc Bldgs
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
Property	4,752	3,408	18,002
Auto Liability	0	0	0
Other Liability	0	0	0
*Tax Bond	0	0	0
*Cost Allocationi	0	0	0
Departmental Totals			
Total Expenditures	4,752	3,408	18,002
Deductions			
Total Deductions	0	0	0
 Functional Cost	 4,752	 3,408	 18,002
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	28	20	107
1st Allocation	4,780	3,428	18,109
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	1	1	5
2nd Allocation	1	1	5
Total For 0110 Insurance			
Total Allocated	4,781	3,429	18,114

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	170,629	1.0474	3,115		3,115		3,115
Prosecuting Attorney	766,112	4.7027	13,985		13,985		13,985
Treasurer	231,659	1.4220	4,229		4,229		4,229
Computer Operations	38,707	0.2376	707		707		707
Accounting	184,618	1.1333	3,370		3,370		3,370
Building & Grounds	234,039	1.4366	4,272		4,272		4,272
Bd of Comm	129,582	0.7954	2,365		2,365	1	2,366
Circuit Court	649,882	3.9893	11,863		11,863	4	11,867
District Court	927,594	5.6940	16,932		16,932	5	16,937
Probate Court	249,690	1.5327	4,558		4,558	1	4,559
Elections	473	0.0029	9		9		9
County Clerk	288,006	1.7679	5,257		5,257	2	5,259
Equalization	38,201	0.2345	697		697		697
Reg of Deeds	177,262	1.0881	3,236		3,236	1	3,237
Drain Comm	232,968	1.4301	4,253		4,253	1	4,254
Sheriff Admin	1,653,664	10.1509	30,186		30,186	10	30,196
Marine Safety	3,947	0.0242	72		72		72
Jail	1,413,120	8.6744	25,795		25,795	8	25,803
Medical Examiner	6,208	0.0381	113		113		113
Veterans Affairs	31,850	0.1955	581		581		581
MSU Extension	95,510	0.5863	1,743		1,743	1	1,744
Planning	1,284	0.0079	23		23		23
Road Comm	26,443	0.1623	483		483		483
Parks & Rec	229,435	1.4084	4,188		4,188	1	4,189
Polly Ann Trail	2,674	0.0164	49		49		49
911 Fund	836,211	5.1330	15,264		15,264	5	15,269
Friend of Court	787,687	4.8352	14,379		14,379	5	14,384
Health Dept	1,875,890	11.5151	34,243		34,243	11	34,254
Mental Health	2,788,401	17.1167	50,903		50,903	17	50,920
Pers. Care-Aide	479,892	2.9458	8,760		8,760	3	8,763

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	155,523	0.9547	2,839		2,839	1	2,840
Emerg. Disaster	164	0.0010	3		3		3
County Surveyor	9,828	0.0603	179		179		179
Emerg Management	46,629	0.2862	851		851		851
Community Grants	137,814	0.8460	2,516		2,516	1	2,517
Police Services	787,486	4.8339	14,375		14,375	5	14,380
Law Enforc Prog	14,921	0.0916	272		272		272
Law Enforc Grant	94,168	0.5780	1,719		1,719	1	1,720
Comm Development	73,324	0.4501	1,338		1,338		1,338
Hort Sup/Serv MI	7,311	0.0449	133		133		133
Family Focus	18,277	0.1122	334		334		334
F.I.A.	16,129	0.0990	294		294		294
Child Care	149,374	0.9169	2,727		2,727	1	2,728
Comm Collaborat	223,472	1.3718	4,079		4,079	1	4,080
Foreclosure	4,683	0.0287	85		85		85
SubTotal	16,290,741	100.0000	297,374		297,374	86	297,460
TOTAL	16,290,741	100.0000	297,374		297,374	86	297,460

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, 2009
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	1,823.21	2.8417	1,834		1,834		1,834
Building & Grounds	1,174.67	1.8309	1,182		1,182		1,182
Probate Court	4,558.04	7.1043	4,585		4,585	1	4,586
Drain Comm	881.00	1.3732	886		886		886
Sheriff Admin	33,348.00	51.9769	33,548		33,548	12	33,560
MSU Extension	911.61	1.4209	917		917		917
Parks & Rec	587.33	0.9154	591		591		591
Friend of Court	2,734.82	4.2626	2,751		2,751	1	2,752
Mental Health	10,615.01	16.5449	10,678		10,678	3	10,681
Animal Control	881.00	1.3732	886		886		886
Comm Development	587.33	0.9154	591		591		591
Senior Activity	4,851.71	7.5620	4,881		4,881	1	4,882
Equip Aquisition	1,205.27	1.8786	1,212		1,212		1,212
SubTotal	64,159.00	100.0000	64,542		64,542	18	64,560
TOTAL	64,159.00	100.0000	64,542		64,542	18	64,560

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, 2009
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	1,653,664	41.6823	9,313		9,313	3	9,316
Marine Safety	3,947	0.0995	22		22		22
Jail	1,413,120	35.6191	7,957		7,957	2	7,959
Police Services	787,486	19.8494	4,434		4,434	1	4,435
Law Enforc Prog	14,921	0.3761	84		84		84
Law Enforc Grant	94,168	2.3736	530		530		530
SubTotal	3,967,306	100.0000	22,340		22,340	6	22,346
TOTAL	3,967,306	100.0000	22,340		22,340	6	22,346

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, 2009
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	5,326	19.3434	5,358		5,358	2	5,360
Mental Health	22,208	80.6566	22,340		22,340	6	22,346
SubTotal	27,534	100.0000	27,698		27,698	8	27,706
TOTAL	27,534	100.0000	27,698		27,698	8	27,706

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, 2009
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	415		415		415
Prosecuting Attorney	4,435	7.7386	1,669		1,669		1,669
Treasurer	2,173	3.7917	818		818		818
Computer Operations	426	0.7433	160		160		160
Accounting	1,161	2.0258	437		437		437
Building & Grounds	700	1.2214	263		263		263
Bd of Comm	2,317	4.0429	872		872		872
Circuit Court	6,464	11.2790	2,433		2,433	1	2,434
District Court	10,068	17.5675	3,790		3,790	1	3,791
Probate Court	7,286	12.7133	2,742		2,742	1	2,743
Adult Probation	1,538	2.6837	579		579		579
County Clerk	4,092	7.1401	1,540		1,540	1	1,541
Equalization	1,345	2.3469	506		506		506
Drain Comm	1,262	2.2021	475		475		475
Jail	5,284	9.2200	1,989		1,989	1	1,990
Friend of Court	6,145	10.7224	2,313		2,313	1	2,314
Community Grants	750	1.3087	282		282		282
Comm Development	300	0.5235	113		113		113
All Others	460	0.8027	173		173		173
SubTotal	57,310	100.0000	21,569		21,569	6	21,575
TOTAL	57,310	100.0000	21,569		21,569	6	21,575

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	313		313		313
MSU Extension	3,109	53.1635	825		825		825
Senior Activity	1,560	26.6758	414		414		414
SubTotal	5,848	100.0000	1,552		1,552		1,552
TOTAL	5,848	100.0000	1,552		1,552		1,552

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	1,825		1,825	1	1,826
Jail	32,900	82.4561	8,579		8,579	2	8,581
SubTotal	39,900	100.0000	10,404		10,404	3	10,407
TOTAL	39,900	100.0000	10,404		10,404	3	10,407

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Prop Health Bld

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health Dept	20,584	85.1282	7,250		7,250	2	7,252
All Others	3,596	14.8718	1,266		1,266		1,266
SubTotal	24,180	100.0000	8,516		8,516	2	8,518
TOTAL	24,180	100.0000	8,516		8,516	2	8,518

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	57		57		57
Circuit Court	150	1.1829	57		57		57
District Court	300	2.3657	113		113		113
MSU Extension	300	2.3657	113		113		113
All Others	11,781	92.9028	4,440		4,440	1	4,441
SubTotal	12,681	100.0000	4,780		4,780	1	4,781
TOTAL	12,681	100.0000	4,780		4,780	1	4,781

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Prop Hist. CH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Rec	1,326	19.8206	679		679		679
All Others	5,364	80.1794	2,749		2,749	1	2,750
SubTotal	6,690	100.0000	3,428		3,428	1	3,429
TOTAL	6,690	100.0000	3,428		3,428	1	3,429

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	389,154	3.3065	599		599		599
Parks & Rec	1,640,781	13.9413	2,525		2,525	1	2,526
911 Fund	1,195,368	10.1567	1,839		1,839	1	1,840
Mental Health	5,091,061	43.2573	7,834		7,834	2	7,836
Animal Control	110,134	0.9358	169		169		169
Equip Aquisition	489,009	4.1550	752		752		752
FIA Space Costs	2,370,201	20.1390	3,647		3,647	1	3,648
All Others	483,524	4.1084	744		744		744
SubTotal	11,769,232	100.0000	18,109		18,109	5	18,114
TOTAL	11,769,232	100.0000	18,109		18,109	5	18,114

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, 2009
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Vehicle Ins	Sheriff	Health/CMH	Prop Co Complex	Prop Annex
Administrative	3,530	3,115	0	0	0	415	0
Prosecuting Attorney	17,545	13,985	1,834	0	0	1,669	0
Treasurer	5,047	4,229	0	0	0	818	0
Computer Operations	867	707	0	0	0	160	0
Accounting	3,807	3,370	0	0	0	437	0
Building & Grounds	5,717	4,272	1,182	0	0	263	0
Bd of Comm	3,238	2,366	0	0	0	872	0
Circuit Court	14,358	11,867	0	0	0	2,434	0
District Court	20,841	16,937	0	0	0	3,791	0
Probate Court	11,888	4,559	4,586	0	0	2,743	0
Adult Probation	579	0	0	0	0	579	0
Elections	9	9	0	0	0	0	0
County Clerk	6,800	5,259	0	0	0	1,541	0
Equalization	1,203	697	0	0	0	506	0
Reg of Deeds	3,836	3,237	0	0	0	0	0
Drain Comm	5,615	4,254	886	0	0	475	0
Sheriff Admin	74,898	30,196	33,560	9,316	0	0	0
Marine Safety	94	72	0	22	0	0	0
Jail	44,333	25,803	0	7,959	0	1,990	0
Medical Examiner	113	113	0	0	0	0	0
Veterans Affairs	894	581	0	0	0	0	313
MSU Extension	3,599	1,744	917	0	0	0	825
Planning	23	23	0	0	0	0	0
Road Comm	483	483	0	0	0	0	0
Parks & Rec	7,985	4,189	591	0	0	0	0
Polly Ann Trail	49	49	0	0	0	0	0
911 Fund	17,109	15,269	0	0	0	0	0
Friend of Court	19,450	14,384	2,752	0	0	2,314	0
Health Dept	46,866	34,254	0	0	5,360	0	0
Mental Health	91,783	50,920	10,681	0	22,346	0	0
Pers. Care-Aide	8,763	8,763	0	0	0	0	0
Animal Control	3,895	2,840	886	0	0	0	0
Emerg. Disaster	3	3	0	0	0	0	0



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Vehicle Ins	Sheriff	Health/CMH	Prop Co Complex	Prop Annex
County Surveyor	179	179	0	0	0	0	0
Emerg Management	851	851	0	0	0	0	0
Community Grants	2,799	2,517	0	0	0	282	0
Police Services	18,815	14,380	0	4,435	0	0	0
Law Enforc Prog	356	272	0	84	0	0	0
Law Enforc Grant	2,250	1,720	0	530	0	0	0
Comm Development	2,042	1,338	591	0	0	113	0
Senior Activity	5,296	0	4,882	0	0	0	414
Hort Sup/Serv MI	133	133	0	0	0	0	0
Family Focus	334	334	0	0	0	0	0
F.I.A.	294	294	0	0	0	0	0
Child Care	2,728	2,728	0	0	0	0	0
Comm Collaborat	4,080	4,080	0	0	0	0	0
Foreclosure	85	85	0	0	0	0	0
Equip Aquisition	1,964	0	1,212	0	0	0	0
FIA Space Costs	3,648	0	0	0	0	0	0
All Others	9,374	0	0	0	0	173	0
Direct Billed	0	0	0	0	0	0	0
Total	480,448	297,460	64,560	22,346	27,706	21,575	1,552

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
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	57	0	0
Treasurer	0	0	0	0	0
Computer Operations	0	0	0	0	0
Accounting	0	0	0	0	0
Building & Grounds	0	0	0	0	0
Bd of Comm	0	0	0	0	0
Circuit Court	0	0	57	0	0
District Court	0	0	113	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	599
Drain Comm	0	0	0	0	0
Sheriff Admin	1,826	0	0	0	0
Marine Safety	0	0	0	0	0
Jail	8,581	0	0	0	0
Medical Examiner	0	0	0	0	0
Veterans Affairs	0	0	0	0	0
MSU Extension	0	0	113	0	0
Planning	0	0	0	0	0
Road Comm	0	0	0	0	0
Parks & Rec	0	0	0	679	2,526
Polly Ann Trail	0	0	0	0	0
911 Fund	0	0	0	0	1,840
Friend of Court	0	0	0	0	0
Health Dept	0	7,252	0	0	0
Mental Health	0	0	0	0	7,836
Pers. Care-Aide	0	0	0	0	0
Animal Control	0	0	0	0	169
Emerg. Disaster	0	0	0	0	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2009
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Prop Jail	Prop Health Bld	Prop Bank Bldg	Prop Hist. CH	Prop Misc Bldgs
County Surveyor	0	0	0	0	0
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	0	0
Senior Activity	0	0	0	0	0
Hort Sup/Serv MI	0	0	0	0	0
Family Focus	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	752
FIA Space Costs	0	0	0	0	3,648
All Others	0	1,266	4,441	2,750	744
Direct Billed	0	0	0	0	0
Total	10,407	8,518	4,781	3,429	18,114

Internal Service Fund

Schedules

Lapeer County, Michigan
Internal Service Fund Summary
Based On The Year Ended December 31, 2009

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 2009 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 in order to satisfy the above requirement.

The Workers Compensation fund as of the end of 2009 has 4.6 months of working capital reserve. This fund had a negative retained earnings balance in the previous year and is only slightly higher than the proposed level. It will be necessary for the County to monitor the rates charged to individual departments for this coverage to insure the retained earnings are reduced to acceptable levels.

The remaining funds identified in this schedule have less than the maximum level of allowed retained earnings after taking into consideration prior year adjustments. No additional action is necessary at this time.

Lapeer County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended December 31, 2009

Income Statement:	Total	Health Insurance	Unemployment Insurance	Workers Comp	Centralized Purchasing	CMH Equipment	Equipment Acquisition & Replacement
Operating Revenues	4,716,103	3,638,636	15,659	332,059	-	39,569	690,180
Operating Expenses	(4,195,812)	(3,718,066)	(31,996)	(116,671)	-	(118)	(328,961)
Depreciation	(411,315)	-	-	-	-	(39,617)	(371,698)
Total Expenses	(4,607,127)	(3,718,066)	(31,996)	(116,671)	-	(39,735)	(700,659)
Net Profit/(Loss)	108,976	(79,430)	(16,337)	215,388	-	(166)	(10,479)
Non Operating Revenue/(Exp)	14,601	300	333	3,582	-	-	10,386
Operating Transfers In/(Out)	38,563	-	-	-	-	-	38,563
Net Increase/(Decrease)	162,140	(79,130)	(16,004)	218,970	-	(166)	38,470
Beginning R.E. per CAFR	5,311,122	927,989	200,787	828,794	6,009	549,483	2,798,060
Ending R.E. per CAFR	5,473,262	848,859	184,783	1,047,764	6,009	549,317	2,836,530
<i>A-87 R.E. Adjustments:</i>							
Prior Year Adjustments	(7,670,619)	(1,317,464)	(247,290)	(1,002,783)	(6,009)	(610,699)	(4,486,374)
Current Year Adjustments	(264,987)	-	-	-	-	-	(264,987)
Total Adjustments	(7,935,606)	(1,317,464)	(247,290)	(1,002,783)	(6,009)	(610,699)	(4,751,361)
A-87 Adjusted R.E.	(2,462,344)	(468,605)	(62,507)	44,981	-	(61,382)	(1,914,831)
Sixty Day Operating Expense	(699,302)	(619,678)	(5,333)	(19,445)	-	(20)	(54,827)
Excess Reserves	(3,161,646)	(1,088,283)	(67,840)	25,536	-	(61,402)	(1,969,658)
Available months of WCR		(1.5)	(23.4)	4.6	N/A	N/A	(69.9)

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 and health care, and to account for payment of related insurance claims and expenses.

LAPEER COUNTY, MICHIGAN

**COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
DECEMBER 31, 2009**

ASSETS

Current Assets:

Cash and cash equivalents
Deposits with agent
Receivables -
 Accrued interest and other
Due from other funds
Prepaid expenses

Total Current Assets

Noncurrent Assets:

Property, plant, and equipment
net of accumulated depreciation

Total Assets

	Health Insurance	Unemployment Insurance	Workers' Compensation	Centralized Purchasing
\$	588,718	\$ 184,617	\$ 1,071,583	\$ 10,009
	-	-	28,000	-
	-	6	-	-
	-	160	3,049	-
	260,141	-	-	-
	848,859	184,783	1,102,632	10,009
	-	-	-	-
	848,859	184,783	1,102,632	10,009

LIABILITIES AND NET ASSETS

Current Liabilities:

Accounts payable
Current portion of claims liabilities
Total Current Liabilities

Long-Term Liabilities:

Accrued claims liabilities
Advances from other funds
Total Long-Term Liabilities

Total Liabilities

Net Assets

Invested in capital assets, net
of related liabilities
Unrestricted

Total Net Assets

Total Liabilities and Net Assets

	-	-	4,868	-
	-	-	9,500	-
	-	-	14,368	-
	-	-	40,500	-
	-	-	-	4,000
	-	-	40,500	4,000
	-	-	54,868	4,000
	-	-	-	-
	848,859	184,783	1,047,764	6,009
	848,859	184,783	1,047,764	6,009
	848,859	184,783	1,102,632	10,009

CMH	Equipment Acquisition & Replacement	Equipment Acquisition & Replacement	Total
\$	109,534	\$ 540,908	\$ 2,505,369
	-	-	28,000
	-	-	6
	-	-	3,209
	-	-	260,141
	109,534	540,908	2,796,725
	439,783	2,408,768	2,848,551
	549,317	2,949,676	5,645,276
	-	9,146	14,014
	-	-	9,500
	-	9,146	23,514
	-	-	40,500
	-	104,000	108,000
	-	104,000	148,500
	-	113,146	172,014
	439,783	2,408,768	2,848,551
	109,534	427,762	2,624,711
	549,317	2,836,530	5,473,262
\$	549,317	\$ 2,949,676	\$ 5,645,276

LAPEER COUNTY, MICHIGAN

**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009**

	Health Insurance	Unemployment Insurance	Workers' Compensation	Centralized Purchasing
Operating Revenues:				
Charges for services	\$ 3,638,636	\$ 15,659	\$ 332,059	\$ -
Operating Expenses:				
Administrative and operating	10,394	73	296	-
Insurance and claims	3,707,672	31,923	116,375	-
Depreciation	-	-	-	-
Total Operating Expenses	<u>3,718,066</u>	<u>31,996</u>	<u>116,671</u>	<u>-</u>
Operating Income (Loss)	(79,430)	(16,337)	215,388	-
Non-Operating Revenues:				
Interest	300	333	3,582	-
Gain on sale of assets	-	-	-	-
Total Non-Operating Revenues	<u>300</u>	<u>333</u>	<u>3,582</u>	<u>-</u>
Net Income (Loss) before Transfers	(79,130)	(16,004)	218,970	-
Transfers:				
Transfers In	-	-	-	-
Change in net assets	(79,130)	(16,004)	218,970	-
Net Assets at beginning of year	<u>927,989</u>	<u>200,787</u>	<u>828,794</u>	<u>6,009</u>
Net Assets at end of year	<u>\$ 848,859</u>	<u>\$ 184,783</u>	<u>\$ 1,047,764</u>	<u>\$ 6,009</u>

CMH	Equipment Acquisition & Replacement	Equipment Acquisition & Replacement	Total
\$	39,569	\$ 690,180	\$ 4,716,103
	118	328,961	339,842
	-	-	3,855,970
	39,617	371,698	411,315
	39,735	700,659	4,607,127
(166)	(10,479)	108,976
	-	-	4,215
	-	10,386	10,386
	-	10,386	14,601
(166)	(93)	123,577
	-	38,563	38,563
(166)	38,470	162,140
	549,483	2,798,060	5,311,122
\$	549,317	\$ 2,836,530	\$ 5,473,262

LAPEER COUNTY, MICHIGAN
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	Health Insurance	Unemployment Insurance	Workers' Compensation	Centralized Purchasing
Cash Flows From Operating Activities:				
Receipts for services	\$ 3,638,636	\$ 15,993	\$ 338,920	\$ -
Payments to suppliers	(3,585,096)	(31,996)	(114,291)	-
Net Cash Provided (Used) By Operating Activities	<u>53,540</u>	<u>(16,003)</u>	<u>224,629</u>	<u>-</u>
Cash Flows From Noncapital Financing Activities:				
Transfers in	-	-	-	-
Net Cash Provided By Non-capital Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows From Capital and Related Financing Activities:				
Acquisition and disposal of fixed assets	-	-	-	-
Gain on sale of assets	-	-	-	-
Net Cash Used by Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows From Investing Activities:				
Interest earned	300	333	3,582	-
Net Cash Provided by Investing Activities	<u>300</u>	<u>333</u>	<u>3,582</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	53,840	(15,670)	228,211	-
Cash and Cash Equivalents at beginning of year	534,878	200,287	871,372	10,009
Cash and Cash Equivalents at end of year	<u>\$ 588,718</u>	<u>\$ 184,617</u>	<u>\$ 1,099,583</u>	<u>\$ 10,009</u>
Statement of Net Assets -				
Cash and Cash Equivalents	\$ 588,718	\$ 184,617	\$ 1,071,583	\$ 10,009
Deposits with agent	-	-	28,000	-
Cash and Cash Equivalents at end of year	<u>\$ 588,718</u>	<u>\$ 184,617</u>	<u>\$ 1,099,583</u>	<u>\$ 10,009</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating Income (Loss)	\$ (79,430)	\$ (16,337)	\$ 215,388	\$ -
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	-	334	6,861	-
Prepaid expenses/deposits	132,970	-	16,794	-
Accounts payable	-	-	4,586	-
Accrued claims	-	-	(19,000)	-
Net Cash Provided (Used) by Operating Activities	<u>\$ 53,540</u>	<u>\$ (16,003)</u>	<u>\$ 224,629</u>	<u>\$ -</u>

CMH	Equipment Acquisition & Replacement	Equipment Acquisition & Replacement	Total
	\$ 39,569	\$ 690,180	\$ 4,723,298
	(118)	(358,204)	(4,089,705)
	<u>39,451</u>	<u>331,976</u>	<u>633,593</u>
	-	38,563	38,563
	<u>-</u>	<u>38,563</u>	<u>38,563</u>
	(25,448)	(225,537)	(250,985)
	-	10,386	10,386
	<u>(25,448)</u>	<u>(215,151)</u>	<u>(240,599)</u>
	-	-	4,215
	<u>-</u>	<u>-</u>	<u>4,215</u>
	14,003	155,388	435,772
	<u>95,531</u>	<u>385,520</u>	<u>2,097,597</u>
	<u>\$ 109,534</u>	<u>\$ 540,908</u>	<u>\$ 2,533,369</u>
	\$ 109,534	\$ 540,908	\$ 2,505,369
	-	-	28,000
	<u>\$ 109,534</u>	<u>\$ 540,908</u>	<u>\$ 2,533,369</u>
	\$(166)	\$(10,479)	\$ 108,976
	39,617	371,698	411,315
	-	-	7,195
	-	-	149,764
	-	(29,243)	(24,657)
	<u>-</u>	<u>-</u>	<u>(19,000)</u>
	\$ 39,451	\$ 331,976	\$ 633,593