

**LAPEER COUNTY,
MICHIGAN
COUNTY-WIDE
COST ALLOCATION PLAN
FISCAL 2007**

Based on Actual Costs
For The Year Ended
December 31, 2007

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.

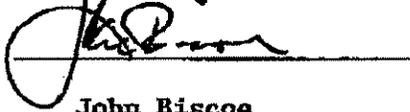
1.) All costs included in this proposal for the year ended December 31, 2007 to establish cost allocations or billings for the fiscal year beginning January 1, 2009, are allowable in accordance with the requirements of 2 CFR Part 225 (OMB Circular A-87), "Cost Principles for State and Local Governments," 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.

Lapeer County, Michigan

Signature:



Name of Official:

John Biscoe

Title:

County Controller / Administrator
Lapeer County

Date:

November 21, 2008

INTRODUCTION

The cost allocation plan for indirect services provided by central service departments were based on actual expenditures for the fiscal year ended 2007. 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, 2007

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**Lapeer County, Michigan
Cost Allocation Plan**

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Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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	3,927	11,014	17,181	0	0	12,348	2,607
Administrative	4,581	4,581	15,051	0	0	8,376	0
Professional Services	269	3,062	5,435	63	1,377	1,514	98
Prosecuting Attorney	1,262	1,262	4,146	0	0	2,308	0
Treasurer	16	353	88	7	170	4,572	9
Computer Operations	2,391	5,123	9,222	0	0	4,782	341
Accounting	1,634	15,405	8,414	275	6,519	9,540	407
Utilities	7,131	19,895	30,989	0	0	22,425	4,734
Building & Grounds	12,862	36,110	56,347	0	0	40,444	8,537
Insurance	9,171	21,872	58,324	0	0	49,136	536
Total Allocated	43,244	118,677	205,197	345	8,066	155,445	17,269
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	43,244	118,677	205,197	345	8,066	155,445	17,269
Adjustments	0	0	0	0	0	0	0
Proposed Costs	43,244	118,677	205,197	345	8,066	155,445	17,269



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Allocated Costs By Department

Detail

Central Service Departments	Elections	County Clerk	Equalization	Reg of Deeds	Drain Comm	Boundary Comm	Sheriff Admin
Building Use Charge	0	6,935	2,279	1,675	2,139	0	20,724
Administrative	0	5,235	655	3,207	3,926	0	21,857
Professional Services	216	518	202	373	311	12	9,182
Prosecuting Attorney	0	1,442	180	883	1,082	0	6,020
Treasurer	123	50,404	2	5,339	26	1	668
Computer Operations	0	2,391	683	5,123	1,367	0	9,222
Accounting	908	3,149	655	2,001	2,014	58	12,801
Utilities	0	12,595	4,140	6,017	3,884	0	20,272
Building & Grounds	0	22,714	7,466	6,468	7,005	0	23,817
Insurance	36	18,729	2,672	11,032	15,262	0	160,534
Total Allocated	1,283	124,112	18,934	42,118	37,016	71	285,097
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,283	124,112	18,934	42,118	37,016	71	285,097
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,283	124,112	18,934	42,118	37,016	71	285,097



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Allocated Costs By Department

Detail

Central Service Departments	Seatbelt Enforc	Crim Just Trng	Marine Safety	Jail	Medical Examiner	Veterans Burial	Veterans Affairs
Building Use Charge	0	0	0	106,357	0	0	2,030
Administrative	0	0	0	19,566	0	0	655
Professional Services	9	5	91	8,428	267	110	253
Prosecuting Attorney	0	0	0	5,389	0	0	180
Treasurer	0	0	7	338	202	14	9
Computer Operations	0	0	0	0	0	0	1,024
Accounting	19	18	342	10,617	838	512	863
Utilities	0	0	0	111,544	0	0	2,827
Building & Grounds	0	0	0	141,271	0	0	4,476
Insurance	0	0	67	110,775	235	0	2,065
Total Allocated	28	23	507	514,285	1,542	636	14,382
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	28	23	507	514,285	1,542	636	14,382
Adjustments	0	0	0	0	0	0	0
Proposed Costs	28	23	507	514,285	1,542	636	14,382



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Allocated Costs By Department

Detail

Central Service Departments	MSU Extension	Conservation Act	Planning	Co. Memberships	LDC Development	Road Comm	Parks & Rec
Building Use Charge	5,471	0	0	0	0	0	3,368
Administrative	1,964	0	0	0	0	0	7,067
Professional Services	518	11	236	11	2	161	1,710
Prosecuting Attorney	541	0	0	0	0	0	1,947
Treasurer	39	1	21	1	0	585	945
Computer Operations	3,758	0	0	0	0	0	683
Accounting	2,374	47	923	52	7	321	6,500
Utilities	7,453	0	0	0	0	0	2,555
Building & Grounds	12,264	0	0	0	0	0	3,672
Insurance	6,231	0	87	0	0	1,369	16,520
Total Allocated	40,613	59	1,267	64	9	2,436	44,967
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	40,613	59	1,267	64	9	2,436	44,967
Adjustments	0	0	0	0	0	0	0
Proposed Costs	40,613	59	1,267	64	9	2,436	44,967



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Allocated Costs By Department

Detail

Central Service Departments	Polly Ann Trail	911 Fund	Friend of Court	FOC DP	Marriage Counsel	Health Dept	Mental Health
Building Use Charge	0	0	10,414	0	0	33,627	0
Administrative	0	12,433	12,368	0	0	33,308	45,609
Professional Services	49	4,914	4,720	0	12	11,413	33,127
Prosecuting Attorney	0	3,425	3,407	0	0	9,176	12,563
Treasurer	2	914	5,103	0	2,294	2,935	2,192
Computer Operations	0	5,123	0	9,222	0	17,762	30,747
Accounting	152	7,135	6,854	0	28	22,884	70,834
Utilities	0	0	18,913	0	0	36,492	0
Building & Grounds	0	14,412	34,110	0	0	104,037	87,315
Insurance	88	64,504	52,503	0	0	157,039	88,540
Total Allocated	291	112,860	148,392	9,222	2,334	428,673	370,927
Roll Forward	0	0	47,826	4,488	0	0	0
Cost With Roll Forward	291	112,860	196,218	13,710	2,334	428,673	370,927
Adjustments	0	0	0	0	0	0	0
Proposed Costs	291	112,860	196,218	13,710	2,334	428,673	370,927



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Allocated Costs By Department

Detail

Central Service Departments	Pers. Care-Aide	Animal Control	Enviro/Recycling	County Surveyor	Pub Impv MCF	ROD Automation	Rental Property
Building Use Charge	0	704	0	0	0	0	0
Administrative	10,535	3,272	0	655	0	0	0
Professional Services	4,170	451	35	169	17	78	346
Prosecuting Attorney	2,902	902	0	180	0	0	0
Treasurer	659	1,493	7	5	0	1,013	348
Computer Operations	0	1,367	0	0	0	0	0
Accounting	7,374	2,365	120	468	34	342	1,598
Utilities	0	0	0	0	0	0	0
Building & Grounds	0	4,013	0	0	0	0	0
Insurance	22,005	12,167	0	634	0	0	0
Total Allocated	47,645	26,734	162	2,111	51	1,433	2,292
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	47,645	26,734	162	2,111	51	1,433	2,292
Adjustments	0	0	0	0	0	0	0
Proposed Costs	47,645	26,734	162	2,111	51	1,433	2,292



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Allocated Costs By Department

Detail

Central Service Departments	Emerg Management	Community Grants	T.N.U.	Police Services	Law Enforc Prog	Law Enforc Grant	Law Enforc Other
Building Use Charge	0	1,271	0	0	0	0	0
Administrative	719	2,422	0	10,340	0	1,309	0
Professional Services	379	1,202	227	5,803	224	1,148	170
Prosecuting Attorney	198	667	0	2,849	0	361	0
Treasurer	82	4,727	164	424	54	107	378
Computer Operations	683	1,367	0	0	0	0	0
Accounting	1,441	3,690	961	7,553	888	2,070	764
Utilities	0	2,308	0	0	0	0	0
Building & Grounds	0	4,163	0	0	0	0	0
Insurance	3,004	7,955	0	55,137	341	7,529	0
Total Allocated	6,506	29,772	1,352	82,106	1,507	12,524	1,312
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	6,506	29,772	1,352	82,106	1,507	12,524	1,312
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,506	29,772	1,352	82,106	1,507	12,524	1,312



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Allocated Costs By Department

Detail

Central Service Departments	Law Library	Comm Development	Senior Millage	Senior Activity	Hort Sup/Serv MI	Family Focus	F.I.A.
Building Use Charge	0	1,017	0	2,686	0	0	0
Administrative	0	2,552	0	0	851	327	0
Professional Services	60	700	43	74	247	150	239
Prosecuting Attorney	0	703	0	0	234	90	0
Treasurer	7	538	587	0	48	29	183
Computer Operations	0	1,024	0	1,367	0	0	0
Accounting	278	2,625	180	156	611	346	909
Utilities	0	1,847	0	3,740	0	0	0
Building & Grounds	0	3,330	0	5,924	0	0	31,478
Insurance	0	6,906	0	2,257	535	205	3,559
Total Allocated	345	21,242	810	16,204	2,526	1,147	36,368
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	345	21,242	810	16,204	2,526	1,147	36,368
Adjustments	0	0	0	0	0	0	0
Proposed Costs	345	21,242	810	16,204	2,526	1,147	36,368



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Allocated Costs By Department

Detail

Central Service Departments	MCF Operations	Child Care	Veterans Trust	Comm Collaborat	Debt Serv Funds	Cap Proj Funds	Deliquent Tax
Building Use Charge	0	0	0	0	0	0	0
Administrative	0	2,159	0	3,926	0	0	0
Professional Services	118	1,024	43	1,338	164	411	75
Prosecuting Attorney	0	595	0	1,082	0	0	0
Treasurer	1,060	1,634	5	201	754	261	49,382
Computer Operations	0	1,708	0	0	0	0	0
Accounting	293	4,098	188	4,438	364	1,850	155
Utilities	0	0	0	0	0	0	0
Building & Grounds	0	0	0	0	0	0	0
Insurance	0	8,571	0	15,103	0	0	0
Total Allocated	1,471	19,789	236	26,088	1,282	2,522	49,612
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,471	19,789	236	26,088	1,282	2,522	49,612
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,471	19,789	236	26,088	1,282	2,522	49,612



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Allocated Costs By Department

Detail

Central Service Departments	Foreclosure	Revolving Drain	Treas Ofc Admin	Drain Equipment	CMH Equipment	Equip Aquisition	Unempl Insurance
Building Use Charge	0	0	0	0	0	6,107	0
Administrative	0	0	0	0	0	0	0
Professional Services	84	37	2	229	40	1,796	23
Prosecuting Attorney	0	0	0	0	0	0	0
Treasurer	17,389	3	0	30	0	291	0
Computer Operations	0	0	0	0	0	0	0
Accounting	293	146	7	1,014	78	8,281	50
Utilities	0	0	0	0	0	3,649	0
Building & Grounds	0	0	0	0	0	7,731	0
Insurance	0	0	0	0	0	2,384	0
Total Allocated	17,766	186	9	1,273	118	30,239	73
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	17,766	186	9	1,273	118	30,239	73
Adjustments	0	0	0	0	0	0	0
Proposed Costs	17,766	186	9	1,273	118	30,239	73



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Allocated Costs By Department

Detail

Central Service Departments	Workers Comp Ins	Health Insurance	Retirement Sys	Health Care Save	Special Assess	All Others	SubTotal
Building Use Charge	0	0	0	0	0	24,377	278,258
Administrative	0	0	0	0	0	0	239,506
Professional Services	62	3,285	47	17	195	44,362	157,963
Prosecuting Attorney	0	0	0	0	0	0	65,976
Treasurer	5	148	1	1	584	0	159,982
Computer Operations	0	0	0	0	0	0	116,480
Accounting	229	6,961	124	48	795	31	259,316
Utilities	0	0	0	0	0	17,873	341,283
Building & Grounds	0	0	0	0	0	54,547	734,513
Insurance	0	0	0	0	0	11,243	1,006,862
Total Allocated	296	10,394	172	66	1,574	152,433	3,360,139
Roll Forward	0	0	0	0	0	0	52,314
Cost With Roll Forward	296	10,394	172	66	1,574	152,433	3,412,453
Adjustments	0	0	0	0	0	0	0
Proposed Costs	296	10,394	172	66	1,574	152,433	3,412,453



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Allocated Costs By Department

Detail

Central Service Departments	Direct Billed	Unallocated	Total
Building Use Charge	0	0	278,258
Administrative	0	0	239,506
Professional Services	0	0	157,963
Prosecuting Attorney	0	1,194,751	1,260,727
Treasurer	0	257,884	417,866
Computer Operations	0	0	116,480
Accounting	0	0	259,316
Utilities	0	0	341,283
Building & Grounds	0	0	734,513
Insurance	0	0	1,006,862
Total Allocated	0	1,452,635	4,812,774
Roll Forward	0	0	52,314
Cost With Roll Forward	0	1,452,635	4,865,088
Adjustments	0	0	0
Proposed Costs	0	1,452,635	4,865,088



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2007	Fixed Costs Fiscal 2007	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Bd of Comm	43,244	0	0	43,244	0	43,244
Circuit Court	118,677	0	0	118,677	0	118,677
District Court	205,197	0	0	205,197	0	205,197
Jury Board	345	0	0	345	0	345
Indigent Counsel	8,066	0	0	8,066	0	8,066
Probate Court	155,445	0	0	155,445	0	155,445
Adult Probation	17,269	0	0	17,269	0	17,269
Elections	1,283	0	0	1,283	0	1,283
County Clerk	124,112	0	0	124,112	0	124,112
Equalization	18,934	0	0	18,934	0	18,934
Reg of Deeds	42,118	0	0	42,118	0	42,118
Drain Comm	37,016	0	0	37,016	0	37,016
Boundary Comm	71	0	0	71	0	71
Sheriff Admin	285,097	0	0	285,097	0	285,097
Seatbelt Enforc	28	0	0	28	0	28
Crim Just Trng	23	0	0	23	0	23
Marine Safety	507	0	0	507	0	507
Jail	514,285	0	0	514,285	0	514,285
Medical Examiner	1,542	0	0	1,542	0	1,542
Veterans Burial	636	0	0	636	0	636
Veterans Affairs	14,382	0	0	14,382	0	14,382
MSU Extension	40,613	0	0	40,613	0	40,613
Conservation Act	59	0	0	59	0	59
Planning	1,267	0	0	1,267	0	1,267
Co. Memberships	64	0	0	64	0	64
LDC Development	9	0	0	9	0	9
Road Comm	2,436	0	0	2,436	0	2,436
Parks & Rec	44,967	0	0	44,967	0	44,967
Polly Ann Trail	291	0	0	291	0	291
911 Fund	112,860	0	0	112,860	0	112,860
Friend of Court	148,392	100,566	47,826	196,218	0	196,218
FOC DP	9,222	4,734	4,488	13,710	0	13,710
Marriage Counsel	2,334	0	0	2,334	0	2,334
Health Dept	428,673	0	0	428,673	0	428,673



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2007	Fixed Costs Fiscal 2007	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Mental Health	370,927	0	0	370,927	0	370,927
Pers. Care-Aide	47,645	0	0	47,645	0	47,645
Animal Control	26,734	0	0	26,734	0	26,734
Enviro/Recycling	162	0	0	162	0	162
County Surveyor	2,111	0	0	2,111	0	2,111
Pub Impv MCF	51	0	0	51	0	51
ROD Automation	1,433	0	0	1,433	0	1,433
Rental Property	2,292	0	0	2,292	0	2,292
Emerg Management	6,506	0	0	6,506	0	6,506
Community Grants	29,772	0	0	29,772	0	29,772
T.N.U.	1,352	0	0	1,352	0	1,352
Police Services	82,106	0	0	82,106	0	82,106
Law Enforc Prog	1,507	0	0	1,507	0	1,507
Law Enforc Grant	12,524	0	0	12,524	0	12,524
Law Enforc Other	1,312	0	0	1,312	0	1,312
Law Library	345	0	0	345	0	345
Comm Development	21,242	0	0	21,242	0	21,242
Senior Millage	810	0	0	810	0	810
Senior Activity	16,204	0	0	16,204	0	16,204
Hort Sup/Serv MI	2,526	0	0	2,526	0	2,526
Family Focus	1,147	0	0	1,147	0	1,147
F.I.A.	36,368	0	0	36,368	0	36,368
MCF Operations	1,471	0	0	1,471	0	1,471
Child Care	19,789	0	0	19,789	0	19,789
Veterans Trust	236	0	0	236	0	236
Comm Collaborat	26,088	0	0	26,088	0	26,088
Debt Serv Funds	1,282	0	0	1,282	0	1,282
Cap Proj Funds	2,522	0	0	2,522	0	2,522
Deliquent Tax	49,612	0	0	49,612	0	49,612
Foreclosure	17,766	0	0	17,766	0	17,766
Revolving Drain	186	0	0	186	0	186
Treas Ofc Admin	9	0	0	9	0	9
Drain Equipment	1,273	0	0	1,273	0	1,273
CMH Equipment	118	0	0	118	0	118



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2007	Fixed Costs Fiscal 2007	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Equip Aquisition	30,239	0	0	30,239	0	30,239
Unempl Insurance	73	0	0	73	0	73
Workers Comp Ins	296	0	0	296	0	296
Health Insurance	10,394	0	0	10,394	0	10,394
Retirement Sys	172	0	0	172	0	172
Health Care Save	66	0	0	66	0	66
Special Assess	1,574	0	0	1,574	0	1,574
All Others	152,433	0	0	152,433	0	152,433
SubTotal	3,360,139	105,300	52,314	3,412,453	0	3,412,453
Direct Billed	0					0
Unallocated	1,452,635					1,452,635
Total	4,812,774					4,865,088



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Use Charge	0	295,263	
Administrative	243,518	(13,261)	
Professional Services	168,473	0	
Prosecuting Attorney	1,224,490	(81,760)	
Treasurer	511,596	(143,197)	
Computer Operations	125,441	(5,024)	
Accounting	275,939	(17,672)	
Utilities	368,525	0	
Building & Grounds	763,582	(16,705)	
Insurance	483,566	630,000	
Bd of Comm			43,244
Circuit Court			118,677
District Court			205,197
Jury Board			345
Indigent Counsel			8,066
Probate Court			155,445
Adult Probation			17,269
Elections			1,283
County Clerk			124,112
Equalization			18,934
Reg of Deeds			42,118
Drain Comm			37,016
Boundary Comm			71
Sheriff Admin			285,097
Seatbelt Enforc			28
Crim Just Trng			23
Marine Safety			507
Jail			514,285
Medical Examiner			1,542
Veterans Burial			636
Veterans Affairs			14,382
MSU Extension			40,613
Conservation Act			59
Planning			1,267
Co. Memberships			64
LDC Development			9

All Monetary Values Are \$ Dollars

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Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Road Comm			2,436
Parks & Rec			44,967
Polly Ann Trail			291
911 Fund			112,860
Friend of Court			148,392
FOC DP			9,222
Marriage Counsel			2,334
Health Dept			428,673
Mental Health			370,927
Pers. Care-Aide			47,645
Animal Control			26,734
Enviro/Recycling			162
County Surveyor			2,111
Pub Impv MCF			51
ROD Automation			1,433
Rental Property			2,292
Emerg Management			6,506
Community Grants			29,772
T.N.U.			1,352
Police Services			82,106
Law Enforc Prog			1,507
Law Enforc Grant			12,524
Law Enforc Other			1,312
Law Library			345
Comm Development			21,242
Senior Millage			810
Senior Activity			16,204
Hort Sup/Serv MI			2,526
Family Focus			1,147
F.I.A.			36,368
MCF Operations			1,471
Child Care			19,789
Veterans Trust			236
Comm Collaborat			26,088
Debt Serv Funds			1,282
Cap Proj Funds			2,522

All Monetary Values Are \$ Dollars

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Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Deliquent Tax			49,612	
Foreclosure			17,766	
Revolving Drain			186	
Treas Ofc Admin			9	
Drain Equipment			1,273	
CMH Equipment			118	
Equip Aquisition			30,239	
Unempl Insurance			73	
Workers Comp Ins			296	
Health Insurance			10,394	
Retirement Sys			172	
Health Care Save			66	
Special Assess			1,574	
All Others			152,433	
Direct Billed Total			0	
Unallocated Total			1,452,635	
Totals	4,165,130	647,644	4,812,774	Deviation 0



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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	(295,263)	0	0	0	0	0	0
Administrative	1,871	(261,822)	5,406	492	13	955	2,126
Professional Services	0	0	(170,327)	0	7	0	1,847
Prosecuting Attorney	7,575	10,471	1,494	(1,264,481)	106	6,368	7,006
Treasurer	3,683	3,992	849	1,099	(418,306)	3,821	3,041
Computer Operations	722	655	713	180	11	(130,356)	1,686
Accounting	1,968	2,617	799	721	37	1,708	(287,740)
Utilities	0	0	730	0	57	0	2,722
Building & Grounds	1,186	4,581	1,940	1,262	208	1,024	9,110
Insurance	0	0	433	0	1	0	886
Bd of Comm	3,927	4,581	269	1,262	16	2,391	1,634
Circuit Court	11,014	4,581	3,062	1,262	353	5,123	15,405
District Court	17,181	15,051	5,435	4,146	88	9,222	8,414
Jury Board	0	0	63	0	7	0	275
Indigent Counsel	0	0	1,377	0	170	0	6,519
Probate Court	12,348	8,376	1,514	2,308	4,572	4,782	9,540
Adult Probation	2,607	0	98	0	9	341	407
Elections	0	0	216	0	123	0	908
County Clerk	6,935	5,235	518	1,442	50,404	2,391	3,149
Equalization	2,279	655	202	180	2	683	655
Reg of Deeds	1,675	3,207	373	883	5,339	5,123	2,001
Drain Comm	2,139	3,926	311	1,082	26	1,367	2,014
Boundary Comm	0	0	12	0	1	0	58
Sheriff Admin	20,724	21,857	9,182	6,020	668	9,222	12,801
Seatbelt Enforc	0	0	9	0	0	0	19
Crim Just Trng	0	0	5	0	0	0	18
Marine Safety	0	0	91	0	7	0	342
Jail	106,357	19,566	8,428	5,389	338	0	10,617
Medical Examiner	0	0	267	0	202	0	838
Veterans Burial	0	0	110	0	14	0	512
Veterans Affairs	2,030	655	253	180	9	1,024	863
MSU Extension	5,471	1,964	518	541	39	3,758	2,374
Conservation Act	0	0	11	0	1	0	47
Planning	0	0	236	0	21	0	923
Co. Memberships	0	0	11	0	1	0	52



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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
LDC Development	0	0	2	0	0	0	7
Road Comm	0	0	161	0	585	0	321
Parks & Rec	3,368	7,067	1,710	1,947	945	683	6,500
Polly Ann Trail	0	0	49	0	2	0	152
911 Fund	0	12,433	4,914	3,425	914	5,123	7,135
Friend of Court	10,414	12,368	4,720	3,407	5,103	0	6,854
FOC DP	0	0	0	0	0	9,222	0
Marriage Counsel	0	0	12	0	2,294	0	28
Health Dept	33,627	33,308	11,413	9,176	2,935	17,762	22,884
Mental Health	0	45,609	33,127	12,563	2,192	30,747	70,834
Pers. Care-Aide	0	10,535	4,170	2,902	659	0	7,374
Animal Control	704	3,272	451	902	1,493	1,367	2,365
Enviro/Recycling	0	0	35	0	7	0	120
County Surveyor	0	655	169	180	5	0	468
Pub Impv MCF	0	0	17	0	0	0	34
ROD Automation	0	0	78	0	1,013	0	342
Rental Property	0	0	346	0	348	0	1,598
Emerg Management	0	719	379	198	82	683	1,441
Community Grants	1,271	2,422	1,202	667	4,727	1,367	3,690
T.N.U.	0	0	227	0	164	0	961
Police Services	0	10,340	5,803	2,849	424	0	7,553
Law Enforc Prog	0	0	224	0	54	0	888
Law Enforc Grant	0	1,309	1,148	361	107	0	2,070
Law Enforc Other	0	0	170	0	378	0	764
Law Library	0	0	60	0	7	0	278
Comm Development	1,017	2,552	700	703	538	1,024	2,625
Senior Millage	0	0	43	0	587	0	180
Senior Activity	2,686	0	74	0	0	1,367	156
Hort Sup/Serv MI	0	851	247	234	48	0	611
Family Focus	0	327	150	90	29	0	346
F.I.A.	0	0	239	0	183	0	909
MCF Operations	0	0	118	0	1,060	0	293
Child Care	0	2,159	1,024	595	1,634	1,708	4,098
Veterans Trust	0	0	43	0	5	0	188
Comm Collaborat	0	3,926	1,338	1,082	201	0	4,438



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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
Debt Serv Funds	0	0	164	0	754	0	364
Cap Proj Funds	0	0	411	0	261	0	1,850
Deliquent Tax	0	0	75	0	49,382	0	155
Foreclosure	0	0	84	0	17,389	0	293
Revolving Drain	0	0	37	0	3	0	146
Treas Ofc Admin	0	0	2	0	0	0	7
Drain Equipment	0	0	229	0	30	0	1,014
CMH Equipment	0	0	40	0	0	0	78
Equip Aquisition	6,107	0	1,796	0	291	0	8,281
Unempl Insurance	0	0	23	0	0	0	50
Workers Comp Ins	0	0	62	0	5	0	229
Health Insurance	0	0	3,285	0	148	0	6,961
Retirement Sys	0	0	47	0	1	0	124
Health Care Save	0	0	17	0	1	0	48
Special Assess	0	0	195	0	584	0	795
All Others	24,377	0	44,362	0	0	0	31
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	1,194,751	257,884	0	0
Total	0	0	0	0	0	0	0



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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	3,395	5,940	11,367	0
Professional Services	0	0	0	0
Prosecuting Attorney	13,639	24,085	51,007	0
Treasurer	6,682	11,692	15,048	0
Computer Operations	1,310	2,292	2,370	0
Accounting	3,570	6,247	11,806	0
Utilities	(372,034)	0	0	0
Building & Grounds	2,155	(784,769)	16,426	0
Insurance	0	0	(1,114,886)	0
Bd of Comm	7,131	12,862	9,171	43,244
Circuit Court	19,895	36,110	21,872	118,677
District Court	30,989	56,347	58,324	205,197
Jury Board	0	0	0	345
Indigent Counsel	0	0	0	8,066
Probate Court	22,425	40,444	49,136	155,445
Adult Probation	4,734	8,537	536	17,269
Elections	0	0	36	1,283
County Clerk	12,595	22,714	18,729	124,112
Equalization	4,140	7,466	2,672	18,934
Reg of Deeds	6,017	6,468	11,032	42,118
Drain Comm	3,884	7,005	15,262	37,016
Boundary Comm	0	0	0	71
Sheriff Admin	20,272	23,817	160,534	285,097
Seatbelt Enforc	0	0	0	28
Crim Just Trng	0	0	0	23
Marine Safety	0	0	67	507
Jail	111,544	141,271	110,775	514,285
Medical Examiner	0	0	235	1,542
Veterans Burial	0	0	0	636
Veterans Affairs	2,827	4,476	2,065	14,382
MSU Extension	7,453	12,264	6,231	40,613
Conservation Act	0	0	0	59
Planning	0	0	87	1,267
Co. Memberships	0	0	0	64



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Detail Of Allocated Costs

Department	Utilities 8.5	Building & Grounds 9.5	Insurance 10.5	Total Plan Allocated
LDC Development	0	0	0	9
Road Comm	0	0	1,369	2,436
Parks & Rec	2,555	3,672	16,520	44,967
Polly Ann Trail	0	0	88	291
911 Fund	0	14,412	64,504	112,860
Friend of Court	18,913	34,110	52,503	148,392
FOC DP	0	0	0	9,222
Marriage Counsel	0	0	0	2,334
Health Dept	36,492	104,037	157,039	428,673
Mental Health	0	87,315	88,540	370,927
Pers. Care-Aide	0	0	22,005	47,645
Animal Control	0	4,013	12,167	26,734
Enviro/Recycling	0	0	0	162
County Surveyor	0	0	634	2,111
Pub Impv MCF	0	0	0	51
ROD Automation	0	0	0	1,433
Rental Property	0	0	0	2,292
Emerg Management	0	0	3,004	6,506
Community Grants	2,308	4,163	7,955	29,772
T.N.U.	0	0	0	1,352
Police Services	0	0	55,137	82,106
Law Enforc Prog	0	0	341	1,507
Law Enforc Grant	0	0	7,529	12,524
Law Enforc Other	0	0	0	1,312
Law Library	0	0	0	345
Comm Development	1,847	3,330	6,906	21,242
Senior Millage	0	0	0	810
Senior Activity	3,740	5,924	2,257	16,204
Hort Sup/Serv MI	0	0	535	2,526
Family Focus	0	0	205	1,147
F.I.A.	0	31,478	3,559	36,368
MCF Operations	0	0	0	1,471
Child Care	0	0	8,571	19,789
Veterans Trust	0	0	0	236
Comm Collaborat	0	0	15,103	26,088

All Monetary Values Are \$ Dollars

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Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Detail Of Allocated Costs

Department	Utilities 8.5	Building & Grounds 9.5	Insurance 10.5	Total Plan Allocated
Debt Serv Funds	0	0	0	1,282
Cap Proj Funds	0	0	0	2,522
Deliquent Tax	0	0	0	49,612
Foreclosure	0	0	0	17,766
Revolving Drain	0	0	0	186
Treas Ofc Admin	0	0	0	9
Drain Equipment	0	0	0	1,273
CMH Equipment	0	0	0	118
Equip Aquisition	3,649	7,731	2,384	30,239
Unempl Insurance	0	0	0	73
Workers Comp Ins	0	0	0	296
Health Insurance	0	0	0	10,394
Retirement Sys	0	0	0	172
Health Care Save	0	0	0	66
Special Assess	0	0	0	1,574
All Others	17,873	54,547	11,243	152,433
Direct Billings	0	0	0	0
Unallocated	0	0	0	1,452,635
Total	0	0	0	4,812,774



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule E - Summary of Allocation Basis

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



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule E - Summary of Allocation Basis

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



**Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule E - Summary of Allocation Basis**

Department

Allocation Basis:

Allocation Source:



All Monetary Values Are \$ Dollars
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**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	4,856,416	97,128
Annex	503,480	10,070
Jail	5,906,316	118,126
Health Building	1,975,079	39,502
Bank Building	247,993	4,960
Garage	305,365	6,107
Register of Deeds	83,755	1,675
Animal Shelter	35,202	704
Historical Courthouse	863,943	16,991
Total Per Cost Plan		295,263
Central Dispatch	1,038,893	20,778

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, 2007
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	295,263			
Total Departmental Cost Adjustments:	295,263			295,263
Total To Be Allocated:	295,263	0		295,263



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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	295,263	0	97,128	10,070	118,126
Functional Cost	295,263	0	97,128	10,070	118,126
Allocation Step 1					
1st Allocation	295,263	0	97,128	10,070	118,126
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building Use					
Total Allocated	295,263	0	97,128	10,070	118,126



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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	704
Functional Cost	39,502	4,960	6,107	1,675	704
Allocation Step 1					
1st Allocation	39,502	4,960	6,107	1,675	704
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	704



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department Building Use Charge

	Historical CH
<hr/>	
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Departmental Totals	
Total Expenditures	0
Deductions	
Total Deductions	0
Cost Adjustments	
Building Use Charge	16,991
Functional Cost	16,991
Allocation Step 1	
1st Allocation	16,991
Allocation Step 2	
2nd Allocation	0
Total For 0010 Building Use	
Total Allocated	16,991



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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	1,871		1,871		1,871
Prosecuting Attorney	4,435	7.7386	7,516		7,516		7,516
Treasurer	2,173	3.7917	3,683		3,683		3,683
Computer Operations	426	0.7433	722		722		722
Accounting	1,161	2.0258	1,968		1,968		1,968
Building & Grounds	700	1.2214	1,186		1,186		1,186
Bd of Comm	2,317	4.0429	3,927		3,927		3,927
Circuit Court	6,464	11.2790	10,955		10,955		10,955
District Court	10,068	17.5676	17,064		17,064		17,064
Probate Court	7,286	12.7133	12,348		12,348		12,348
Adult Probation	1,538	2.6837	2,607		2,607		2,607
County Clerk	4,092	7.1401	6,935		6,935		6,935
Equalization	1,345	2.3469	2,279		2,279		2,279
Drain Comm	1,262	2.2021	2,139		2,139		2,139
Jail	5,284	9.2200	8,955		8,955		8,955
Friend of Court	6,145	10.7224	10,414		10,414		10,414
Community Grants	750	1.3087	1,271		1,271		1,271
Comm Development	600	1.0469	1,017		1,017		1,017
All Others	160	0.2792	271		271		271
SubTotal	57,310	100.0000	97,128		97,128		97,128
TOTAL	57,310	100.0000	97,128		97,128		97,128

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, 2007
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, 2007
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Jail

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

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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, 2007
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, 2007
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, 2007
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, 2007
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	704		704		704
SubTotal	1,715	100.0000	704		704		704
TOTAL	1,715	100.0000	704		704		704

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, 2007
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	3,368		3,368		3,368
All Others	5,364	80.1794	13,623		13,623		13,623
SubTotal	6,690	100.0000	16,991		16,991		16,991
TOTAL	6,690	100.0000	16,991		16,991		16,991

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, 2007
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Total	County Complex	Annex	Jail	Health Building	Bank Building	Garage
Administrative	1,871	1,871	0	0	0	0	0
Prosecuting Attorney	7,575	7,516	0	0	0	59	0
Treasurer	3,683	3,683	0	0	0	0	0
Computer Operations	722	722	0	0	0	0	0
Accounting	1,968	1,968	0	0	0	0	0
Building & Grounds	1,186	1,186	0	0	0	0	0
Bd of Comm	3,927	3,927	0	0	0	0	0
Circuit Court	11,014	10,955	0	0	0	59	0
District Court	17,181	17,064	0	0	0	117	0
Probate Court	12,348	12,348	0	0	0	0	0
Adult Probation	2,607	2,607	0	0	0	0	0
County Clerk	6,935	6,935	0	0	0	0	0
Equalization	2,279	2,279	0	0	0	0	0
Reg of Deeds	1,675	0	0	0	0	0	0
Drain Comm	2,139	2,139	0	0	0	0	0
Sheriff Admin	20,724	0	0	20,724	0	0	0
Jail	106,357	8,955	0	97,402	0	0	0
Veterans Affairs	2,030	0	2,030	0	0	0	0
MSU Extension	5,471	0	5,354	0	0	117	0
Parks & Rec	3,368	0	0	0	0	0	0
Friend of Court	10,414	10,414	0	0	0	0	0
Health Dept	33,627	0	0	0	33,627	0	0
Animal Control	704	0	0	0	0	0	0
Community Grants	1,271	1,271	0	0	0	0	0
Comm Development	1,017	1,017	0	0	0	0	0
Senior Activity	2,686	0	2,686	0	0	0	0
Equip Aquisition	6,107	0	0	0	0	0	6,107
All Others	24,377	271	0	0	5,875	4,608	0



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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	<u>295,263</u>	<u>97,128</u>	<u>10,070</u>	<u>118,126</u>	<u>39,502</u>	<u>4,960</u>	<u>6,107</u>



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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	3,368
Friend of Court	0	0	0
Health Dept	0	0	0
Animal Control	0	704	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	13,623



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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>704</u>	<u>16,991</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 allocated as follows:

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, 2007
Schedule .2 - Costs To Be Allocated
For Department Administrative

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	243,518			243,518
Cost Allocation	(13,127)			
Total Deductions:	(13,127)			(13,127)
Building Use Charge	1,871		1,871	
Administrative		1,728	1,728	
Professional Services		5,406	5,406	
Prosecuting Attorney		492	492	
Treasurer		13	13	
Computer Operations		955	955	
Accounting		2,126	2,126	
Utilities		3,395	3,395	
Building & Grounds		5,940	5,940	
Insurance		11,367	11,367	
Total Allocated Additions:	1,871	31,422	33,293	33,293
Misc Reimb	(134)			
Total Departmental Cost Adjustments:	(134)			(134)
Total To Be Allocated:	232,128	31,422		263,550



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department Administrative

	Total	General & Admin	Admin Services
Wages & Benefits			
SALARIES & WAGES	164,083	0	164,083
FRINGE BENEFITS	60,472	0	60,472
Other Expense & Cost			
Supplies	3,702	0	3,702
Operating Expense	1,838	0	1,838
Expendable Equip	296	0	296
*Cost Allocation	13,127	13,127	0
Departmental Totals			
Total Expenditures	243,518	13,127	230,391
Deductions			
Total Deductions	(13,127)	(13,127)	0
Cost Adjustments			
Misc Reimb	(134)	0	(134)
Functional Cost	230,257	0	230,257
Allocation Step 1			
Inbound- All Others	1,871	0	1,871
1st Allocation	232,128	0	232,128
Allocation Step 2			
Inbound- All Others	31,422	0	31,422
2nd Allocation	31,422	0	31,422
Total For 0030 Administrative			
Total Allocated	263,550	0	263,550



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .4 - Detail Activity Allocations
For Department Administrative

Activity - Admin Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	3.00	0.7442	1,728		1,728		1,728
Prosecuting Attorney	16.00	3.9692	9,214		9,214	1,257	10,471
Treasurer	6.10	1.5133	3,513		3,513	479	3,992
Computer Operations	1.00	0.2481	576		576	79	655
Accounting	4.00	0.9923	2,303		2,303	314	2,617
Building & Grounds	7.00	1.7365	4,031		4,031	550	4,581
Bd of Comm	7.00	1.7365	4,031		4,031	550	4,581
Circuit Court	7.00	1.7365	4,031		4,031	550	4,581
District Court	23.00	5.7058	13,245		13,245	1,806	15,051
Probate Court	12.80	3.1754	7,371		7,371	1,005	8,376
County Clerk	8.00	1.9846	4,607		4,607	628	5,235
Equalization	1.00	0.2481	576		576	79	655
Reg of Deeds	4.90	1.2156	2,822		2,822	385	3,207
Drain Comm	6.00	1.4885	3,455		3,455	471	3,926
Sheriff Admin	33.40	8.2858	19,234		19,234	2,623	21,857
Jail	29.90	7.4175	17,218		17,218	2,348	19,566
Veterans Affairs	1.00	0.2481	576		576	79	655
MSU Extension	3.00	0.7442	1,728		1,728	236	1,964
Parks & Rec	10.80	2.6792	6,219		6,219	848	7,067
911 Fund	19.00	4.7135	10,941		10,941	1,492	12,433
Friend of Court	18.90	4.6887	10,884		10,884	1,484	12,368
Health Dept	50.90	12.6271	29,311		29,311	3,997	33,308
Mental Health	69.70	17.2910	40,135		40,135	5,474	45,609
Pers. Care-Aide	16.10	3.9940	9,271		9,271	1,264	10,535
Animal Control	5.00	1.2404	2,879		2,879	393	3,272
County Surveyor	1.00	0.2481	576		576	79	655
Emerg Management	1.10	0.2729	633		633	86	719
Community Grants	3.70	0.9179	2,131		2,131	291	2,422
Police Services	15.80	3.9196	9,099		9,099	1,241	10,340
Law Enforc Grant	2.00	0.4962	1,152		1,152	157	1,309



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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
Comm Development	3.90	0.9675	2,246		2,246	306	2,552
Hort Sup/Serv MI	1.30	0.3225	749		749	102	851
Family Focus	0.50	0.1240	288		288	39	327
Child Care	3.30	0.8187	1,900		1,900	259	2,159
Comm Collaborat	6.00	1.4885	3,455		3,455	471	3,926
SubTotal	403.10	100.0000	232,128		232,128	31,422	263,550
TOTAL	403.10	100.0000	232,128		232,128	31,422	263,550

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, 2007
Schedule .5 - Allocation Summary
For Department Administrative

Receiving Department	Total	Admin Services
Administrative	1,728	1,728
Prosecuting Attorney	10,471	10,471
Treasurer	3,992	3,992
Computer Operations	655	655
Accounting	2,617	2,617
Building & Grounds	4,581	4,581
Bd of Comm	4,581	4,581
Circuit Court	4,581	4,581
District Court	15,051	15,051
Probate Court	8,376	8,376
County Clerk	5,235	5,235
Equalization	655	655
Reg of Deeds	3,207	3,207
Drain Comm	3,926	3,926
Sheriff Admin	21,857	21,857
Jail	19,566	19,566
Veterans Affairs	655	655
MSU Extension	1,964	1,964
Parks & Rec	7,067	7,067
911 Fund	12,433	12,433
Friend of Court	12,368	12,368
Health Dept	33,308	33,308
Mental Health	45,609	45,609
Pers. Care-Aide	10,535	10,535
Animal Control	3,272	3,272
County Surveyor	655	655
Emerg Management	719	719
Community Grants	2,422	2,422
Police Services	10,340	10,340
Law Enforc Grant	1,309	1,309
Comm Development	2,552	2,552
Hort Sup/Serv MI	851	851
Family Focus	327	327



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .5 - Allocation Summary
For Department Administrative

Receiving Department	Total	Admin Services
Child Care	2,159	2,159
Comm Collaborat	3,926	3,926
Direct Billed	0	0
Total	<u>263,550</u>	<u>263,550</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, 2007
Schedule .2 - Costs To Be Allocated
For Department Professional Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	168,473			168,473
Professional Services		910	910	
Treasurer		7	7	
Accounting		1,847	1,847	
Total Allocated Additions:		<u>2,764</u>	<u>2,764</u>	<u>2,764</u>
Total To Be Allocated:	<u>168,473</u>	<u>2,764</u>		<u>171,237</u>



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department Professional Services

	Total	General & Admin	Accounting Serv	Labor Relations	Legal Services
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Employee Recognit.	4,758	0	0	0	4,758
Financial Services	61,153	0	61,153	0	0
Legal Services	99,250	0	0	59,008	40,242
Health Services	3,187	0	0	0	3,187
Education	125	0	0	0	125
Departmental Totals					
Total Expenditures	168,473	0	61,153	59,008	48,312
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	168,473	0	61,153	59,008	48,312
Allocation Step 1					
1st Allocation	168,473	0	61,153	59,008	48,312
Allocation Step 2					
Inbound- All Others	2,764	2,764	0	0	0
Reallocate Admin Costs		(2,764)	1,003	968	793
2nd Allocation	2,764	0	1,003	968	793
Total For 0040 Professional					
Total Allocated	171,237	0	62,156	59,976	49,105



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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	856	1.0603	648		648		648
Professional Services	1,202	1.4889	910		910		910
Prosecuting Attorney	1,607	1.9905	1,217		1,217	20	1,237
Treasurer	1,102	1.3650	835		835	14	849
Computer Operations	926	1.1470	701		701	12	713
Accounting	1,038	1.2857	786		786	13	799
Utilities	948	1.1742	718		718	12	730
Building & Grounds	2,519	3.1202	1,908		1,908	32	1,940
Insurance	563	0.6974	426		426	7	433
Bd of Comm	350	0.4335	265		265	4	269
Circuit Court	3,975	4.9236	3,011		3,011	51	3,062
District Court	1,374	1.7019	1,041		1,041	18	1,059
Jury Board	82	0.1016	62		62	1	63
Indigent Counsel	1,787	2.2135	1,354		1,354	23	1,377
Probate Court	1,966	2.4352	1,489		1,489	25	1,514
Adult Probation	127	0.1573	96		96	2	98
Elections	280	0.3468	212		212	4	216
County Clerk	672	0.8324	509		509	9	518
Equalization	263	0.3258	199		199	3	202
Reg of Deeds	485	0.6007	367		367	6	373
Drain Comm	404	0.5004	306		306	5	311
Boundary Comm	16	0.0198	12		12		12
Sheriff Admin	1,560	1.9323	1,182		1,182	20	1,202
Seatbelt Enforc	12	0.0149	9		9		9
Crim Just Trng	6	0.0074	5		5		5
Marine Safety	118	0.1462	89		89	2	91
Jail	1,251	1.5496	948		948	16	964
Medical Examiner	347	0.4298	263		263	4	267
Veterans Burial	142	0.1759	108		108	2	110
Veterans Affairs	329	0.4075	249		249	4	253



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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
MSU Extension	672	0.8324	509		509	9	518
Conservation Act	14	0.0173	11		11		11
Planning	306	0.3790	232		232	4	236
Co. Memberships	14	0.0173	11		11		11
LDC Development	2	0.0025	2		2		2
Road Comm	209	0.2589	158		158	3	161
Parks & Rec	1,886	2.3361	1,429		1,429	24	1,453
Polly Ann Trail	64	0.0793	48		48	1	49
911 Fund	1,034	1.2808	783		783	13	796
Friend of Court	1,116	1.3823	845		845	14	859
Marriage Counsel	16	0.0198	12		12		12
Health Dept	3,790	4.6945	2,871		2,871	48	2,919
Mental Health	22,282	27.5992	16,881		16,881	285	17,166
Pers. Care-Aide	1,737	2.1515	1,316		1,316	22	1,338
Animal Control	586	0.7258	444		444	7	451
Enviro/Recycling	45	0.0557	34		34	1	35
County Surveyor	219	0.2713	166		166	3	169
Pub Impv MCF	22	0.0273	17		17		17
ROD Automation	101	0.1251	77		77	1	78
Rental Property	449	0.5562	340		340	6	346
Emerg Management	493	0.6107	373		373	6	379
Community Grants	1,560	1.9323	1,182		1,182	20	1,202
T.N.U.	295	0.3654	223		223	4	227
Police Services	2,522	3.1239	1,910		1,910	32	1,942
Law Enforc Prog	291	0.3604	220		220	4	224
Law Enforc Grant	823	1.0194	623		623	10	633
Law Enforc Other	220	0.2725	167		167	3	170
Law Library	78	0.0966	59		59	1	60
Comm Development	908	1.1247	688		688	12	700
Senior Millage	56	0.0694	42		42	1	43



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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
Senior Activity	97	0.1201	73		73	1	74
Hort Sup/Serv MI	321	0.3976	243		243	4	247
Family Focus	196	0.2428	148		148	2	150
F.I.A.	310	0.3840	235		235	4	239
MCF Operations	153	0.1895	116		116	2	118
Child Care	1,329	1.6462	1,007		1,007	17	1,024
Veterans Trust	56	0.0694	42		42	1	43
Comm Collaborat	1,738	2.1528	1,316		1,316	22	1,338
Debt Serv Funds	212	0.2626	161		161	3	164
Cap Proj Funds	533	0.6602	404		404	7	411
Deliquent Tax	98	0.1214	74		74	1	75
Foreclosure	110	0.1363	83		83	1	84
Revolving Drain	48	0.0595	36		36	1	37
Treas Ofc Admin	2	0.0025	2		2		2
Drain Equipment	297	0.3679	225		225	4	229
CMH Equipment	51	0.0632	39		39	1	40
Equip Aquisition	2,332	2.8885	1,766		1,766	30	1,796
Unempl Insurance	30	0.0372	23		23		23
Workers Comp Ins	80	0.0991	61		61	1	62
Health Insurance	4,265	5.2828	3,231		3,231	54	3,285
Retirement Sys	61	0.0756	46		46	1	47
Health Care Save	23	0.0285	17		17		17
Special Assess	254	0.3146	192		192	3	195
All Others	20	0.0248	15		15		15
SubTotal	80,733	100.0000	61,153		61,153	1,003	62,156
TOTAL	80,733	100.0000	61,153		61,153	1,003	62,156

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, 2007
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	1	0.4292	253		253	4	257
District Court	17	7.2961	4,305		4,305	71	4,376
Sheriff Admin	31	13.3047	7,851		7,851	129	7,980
Jail	29	12.4464	7,344		7,344	120	7,464
Parks & Rec	1	0.4292	253		253	4	257
911 Fund	16	6.8670	4,052		4,052	66	4,118
Friend of Court	15	6.4378	3,799		3,799	62	3,861
Health Dept	33	14.1631	8,357		8,357	137	8,494
Mental Health	62	26.6093	15,702		15,702	259	15,961
Pers. Care-Aide	11	4.7210	2,786		2,786	46	2,832
Police Services	15	6.4378	3,799		3,799	62	3,861
Law Enforc Grant	2	0.8584	507		507	8	515
SubTotal	233	100.0000	59,008		59,008	968	59,976
TOTAL	233	100.0000	59,008		59,008	968	59,976

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, 2007
Schedule .4 - Detail Activity Allocations
For Department Professional Services

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	4,758	9.8485	4,758		4,758		4,758
All Others	43,554	90.1515	43,554		43,554	793	44,347
SubTotal	48,312	100.0000	48,312		48,312	793	49,105
TOTAL	48,312	100.0000	48,312		48,312	793	49,105

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, 2007
Schedule .5 - Allocation Summary
For Department Professional Services

Receiving Department	Total	Accounting Serv	Labor Relations	Legal Services
Administrative	5,406	648	0	4,758
Professional Services	910	910	0	0
Prosecuting Attorney	1,494	1,237	257	0
Treasurer	849	849	0	0
Computer Operations	713	713	0	0
Accounting	799	799	0	0
Utilities	730	730	0	0
Building & Grounds	1,940	1,940	0	0
Insurance	433	433	0	0
Bd of Comm	269	269	0	0
Circuit Court	3,062	3,062	0	0
District Court	5,435	1,059	4,376	0
Jury Board	63	63	0	0
Indigent Counsel	1,377	1,377	0	0
Probate Court	1,514	1,514	0	0
Adult Probation	98	98	0	0
Elections	216	216	0	0
County Clerk	518	518	0	0
Equalization	202	202	0	0
Reg of Deeds	373	373	0	0
Drain Comm	311	311	0	0
Boundary Comm	12	12	0	0
Sheriff Admin	9,182	1,202	7,980	0
Seatbelt Enforc	9	9	0	0
Crim Just Trng	5	5	0	0
Marine Safety	91	91	0	0
Jail	8,428	964	7,464	0
Medical Examiner	267	267	0	0
Veterans Burial	110	110	0	0
Veterans Affairs	253	253	0	0
MSU Extension	518	518	0	0
Conservation Act	11	11	0	0
Planning	236	236	0	0



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .5 - Allocation Summary
For Department Professional Services

Receiving Department	Total	Accounting Serv	Labor Relations	Legal Services
Co. Memberships	11	11	0	0
LDC Development	2	2	0	0
Road Comm	161	161	0	0
Parks & Rec	1,710	1,453	257	0
Polly Ann Trail	49	49	0	0
911 Fund	4,914	796	4,118	0
Friend of Court	4,720	859	3,861	0
Marriage Counsel	12	12	0	0
Health Dept	11,413	2,919	8,494	0
Mental Health	33,127	17,166	15,961	0
Pers. Care-Aide	4,170	1,338	2,832	0
Animal Control	451	451	0	0
Enviro/Recycling	35	35	0	0
County Surveyor	169	169	0	0
Pub Impv MCF	17	17	0	0
ROD Automation	78	78	0	0
Rental Property	346	346	0	0
Emerg Management	379	379	0	0
Community Grants	1,202	1,202	0	0
T.N.U.	227	227	0	0
Police Services	5,803	1,942	3,861	0
Law Enforc Prog	224	224	0	0
Law Enforc Grant	1,148	633	515	0
Law Enforc Other	170	170	0	0
Law Library	60	60	0	0
Comm Development	700	700	0	0
Senior Millage	43	43	0	0
Senior Activity	74	74	0	0
Hort Sup/Serv MI	247	247	0	0
Family Focus	150	150	0	0
F.I.A.	239	239	0	0
MCF Operations	118	118	0	0
Child Care	1,024	1,024	0	0



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .5 - Allocation Summary
For Department Professional Services

Receiving Department	Total	Accounting Serv	Labor Relations	Legal Services
Veterans Trust	43	43	0	0
Comm Collaborat	1,338	1,338	0	0
Debt Serv Funds	164	164	0	0
Cap Proj Funds	411	411	0	0
Deliquent Tax	75	75	0	0
Foreclosure	84	84	0	0
Revolving Drain	37	37	0	0
Treas Ofc Admin	2	2	0	0
Drain Equipment	229	229	0	0
CMH Equipment	40	40	0	0
Equip Aquisition	1,796	1,796	0	0
Unempl Insurance	23	23	0	0
Workers Comp Ins	62	62	0	0
Health Insurance	3,285	3,285	0	0
Retirement Sys	47	47	0	0
Health Care Save	17	17	0	0
Special Assess	195	195	0	0
All Others	44,362	15	0	44,347
Direct Billed	0	0	0	0
Total	171,237	62,156	59,976	49,105



**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.

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.

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

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

Computation of Prosecuting Attorney Indirect Costs
Based on the year ended December 31, 2007

Final Costs 2007		\$124,374
Fixed Costs 2007	78,100	
Roll forward Difference		<u>46,274</u>
Proposed Costs for 2009		<u>\$170,648</u>

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .2 - Costs To Be Allocated
For Department Prosecuting Attorney

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,224,490			1,224,490
Cost Allocation	(78,100)			
Vehicle Cost Alloc.	(3,660)			
Total Deductions:	(81,760)			(81,760)
Building Use Charge	7,575		7,575	
Administrative	9,214	1,257	10,471	
Professional Services	1,470	24	1,494	
Prosecuting Attorney		2,623	2,623	
Treasurer		106	106	
Computer Operations		6,368	6,368	
Accounting		7,006	7,006	
Utilities		13,639	13,639	
Building & Grounds		24,085	24,085	
Insurance		51,007	51,007	
Total Allocated Additions:	18,259	106,115	124,374	124,374
Total To Be Allocated:	1,160,989	106,115		1,267,104



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department Prosecuting Attorney

	Total	General & Admin	Civil Counsel	Other Services
Wages & Benefits				
SALARIES & WAGES	762,842	0	45,007	717,835
FRINGE BENEFITS	294,511	0	17,376	277,135
Other Expense & Cost				
Supplies IV-D	835	0	0	835
Supplies Other	19,993	0	1,180	18,813
Process Serv IV-D	807	0	0	807
Witness Fees	4,642	0	0	4,642
Stenograph	1,624	0	0	1,624
Parentage Testing	899	0	0	899
Special Proj.	349	0	0	349
Telephone	7,399	0	437	6,962
Extradition	28,078	0	0	28,078
Travel Misc	1,262	0	74	1,188
Travel IV-D	144	0	0	144
Equipment Maint	2,300	0	136	2,164
*Cost Allocation	78,100	78,100	0	0
Equipment Rent	3,180	0	188	2,992
*Vehicle Cost Alloc.	3,660	3,660	0	0
Tech License	3,160	0	0	3,160
Training	1,420	0	84	1,336
Memberships	2,824	2,666	0	158
Expendable Equip	150	0	9	141
Books	6,311	0	372	5,939
Departmental Totals				
Total Expenditures	1,224,490	84,426	64,863	1,075,201
Deductions				
Total Deductions	(81,760)	(81,760)	0	0



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department Prosecuting Attorney

	Total	General & Admin	Civil Counsel	Other Services
Functional Cost	1,142,730	2,666	64,863	1,075,201
Allocation Step 1				
Inbound- All Others	18,259	0	1,077	17,182
Reallocate Admin Costs		(2,666)	152	2,514
Unallocated Costs	(1,094,897)	0	0	(1,094,897)
1st Allocation	66,092	0	66,092	0
Allocation Step 2				
Inbound- All Others	106,115	0	6,261	99,854
Unallocated Costs	(99,854)	0	0	(99,854)
2nd Allocation	6,261	0	6,261	0
Total For 0050 Prosecuting				
Total Allocated	72,353	0	72,353	0



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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	0.7442	492		492		492
Prosecuting Attorney	16	3.9692	2,623		2,623		2,623
Treasurer	6	1.5133	1,000		1,000	99	1,099
Computer Operations	1	0.2481	164		164	16	180
Accounting	4	0.9923	656		656	65	721
Building & Grounds	7	1.7365	1,148		1,148	114	1,262
Bd of Comm	7	1.7365	1,148		1,148	114	1,262
Circuit Court	7	1.7365	1,148		1,148	114	1,262
District Court	23	5.7058	3,771		3,771	375	4,146
Probate Court	12	3.1754	2,099		2,099	209	2,308
County Clerk	8	1.9846	1,312		1,312	130	1,442
Equalization	1	0.2481	164		164	16	180
Reg of Deeds	4	1.2156	803		803	80	883
Drain Comm	6	1.4885	984		984	98	1,082
Sheriff Admin	33	8.2858	5,476		5,476	544	6,020
Jail	29	7.4175	4,902		4,902	487	5,389
Veterans Affairs	1	0.2481	164		164	16	180
MSU Extension	3	0.7442	492		492	49	541
Parks & Rec	10	2.6792	1,771		1,771	176	1,947
911 Fund	19	4.7135	3,115		3,115	310	3,425
Friend of Court	18	4.6887	3,099		3,099	308	3,407
Health Dept	50	12.6271	8,346		8,346	830	9,176
Mental Health	69	17.2910	11,426		11,426	1,137	12,563
Pers. Care-Aide	16	3.9940	2,640		2,640	262	2,902
Animal Control	5	1.2404	820		820	82	902
County Surveyor	1	0.2481	164		164	16	180
Emerg Management	1	0.2729	180		180	18	198
Community Grants	3	0.9179	607		607	60	667
Police Services	15	3.9196	2,591		2,591	258	2,849
Law Enforc Grant	2	0.4962	328		328	33	361



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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
Comm Development	3	0.9675	639		639	64	703
Hort Sup/Serv MI	1	0.3225	213		213	21	234
Family Focus	0	0.1240	82		82	8	90
Child Care	3	0.8187	541		541	54	595
Comm Collaborat	6	1.4885	984		984	98	1,082
SubTotal	403	100.0000	66,092		66,092	6,261	72,353
TOTAL	403	100.0000	66,092		66,092	6,261	72,353

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, 2007
Schedule .5 - Allocation Summary
For Department Prosecuting Attorney

Receiving Department	Total	Civil Counsel
Administrative	492	492
Prosecuting Attorney	2,623	2,623
Treasurer	1,099	1,099
Computer Operations	180	180
Accounting	721	721
Building & Grounds	1,262	1,262
Bd of Comm	1,262	1,262
Circuit Court	1,262	1,262
District Court	4,146	4,146
Probate Court	2,308	2,308
County Clerk	1,442	1,442
Equalization	180	180
Reg of Deeds	883	883
Drain Comm	1,082	1,082
Sheriff Admin	6,020	6,020
Jail	5,389	5,389
Veterans Affairs	180	180
MSU Extension	541	541
Parks & Rec	1,947	1,947
911 Fund	3,425	3,425
Friend of Court	3,407	3,407
Health Dept	9,176	9,176
Mental Health	12,563	12,563
Pers. Care-Aide	2,902	2,902
Animal Control	902	902
County Surveyor	180	180
Emerg Management	198	198
Community Grants	667	667
Police Services	2,849	2,849
Law Enforc Grant	361	361
Comm Development	703	703
Hort Sup/Serv MI	234	234
Family Focus	90	90



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .5 - Allocation Summary
For Department Prosecuting Attorney

Receiving Department	Total	Civil Counsel
Child Care	595	595
Comm Collaborat	1,082	1,082
Direct Billed	0	0
Total	<u>72,353</u>	<u>72,353</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 allocated as follows:

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.

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, 2007
Schedule .2 - Costs To Be Allocated
For Department Treasurer

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	511,596			511,596
Cost Allocation	(143,197)			
Total Deductions:	(143,197)			(143,197)
Building Use Charge	3,683		3,683	
Administrative	3,513	479	3,992	
Professional Services	835	14	849	
Prosecuting Attorney	1,000	99	1,099	
Treasurer		8,515	8,515	
Computer Operations		3,821	3,821	
Accounting		3,041	3,041	
Utilities		6,682	6,682	
Building & Grounds		11,692	11,692	
Insurance		15,048	15,048	
Total Allocated Additions:	9,031	49,391	58,422	58,422
Total To Be Allocated:	377,430	49,391		426,821



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	General & Admin	Cash Accounting	Accts Payable	General Gov't
Wages & Benefits					
SALARIES & WAGES	237,244	33,127	83,907	1,920	118,290
FRINGE BENEFITS	99,043	13,826	35,032	802	49,383
Other Expense & Cost					
Postage	7,343	0	0	0	7,343
Supplies	7,391	1,032	2,614	60	3,685
Contract Services	5,931	0	0	0	5,931
Tech Licenses	8,090	0	0	0	8,090
Operating Expense	2,467	344	873	20	1,230
Interest Expense	890	124	315	7	444
*Cost Allocation	143,197	143,197	0	0	0
Departmental Totals					
Total Expenditures	511,596	191,650	122,741	2,809	194,396
Deductions					
Total Deductions	(143,197)	(143,197)	0	0	0
Functional Cost					
Functional Cost	368,399	48,453	122,741	2,809	194,396
Allocation Step 1					
Inbound- All Others	9,031	1,261	3,194	73	4,503
Reallocate Admin Costs		(49,714)	19,104	437	30,173
Unallocated Costs	(229,072)	0	0	0	(229,072)
1st Allocation	148,358	0	145,039	3,319	0
Allocation Step 2					
Inbound- All Others	49,391	6,897	17,468	400	24,626
Reallocate Admin Costs		(6,897)	2,650	61	4,186
Unallocated Costs	(28,812)	0	0	0	(28,812)
2nd Allocation	20,579	0	20,118	461	0



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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	168,937	0	165,157	3,780	0



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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	0.0024	4		4		4
Prosecuting Attorney	14	0.0340	49		49		49
Treasurer	2,414	5.8585	8,497		8,497		8,497
Accounting	5	0.0121	18		18	3	21
Building & Grounds	8	0.0194	28		28	4	32
District Court	2	0.0049	7		7	1	8
Probate Court	1,094	2.6550	3,851		3,851	568	4,419
Elections	25	0.0607	88		88	13	101
County Clerk	12,473	30.2708	43,904		43,904	6,470	50,374
Reg of Deeds	1,318	3.1986	4,639		4,639	684	5,323
Drain Comm	4	0.0097	14		14	2	16
Sheriff Admin	142	0.3446	500		500	74	574
Jail	63	0.1529	222		222	33	255
Medical Examiner	47	0.1141	165		165	24	189
Road Comm	145	0.3519	510		510	75	585
Parks & Rec	208	0.5048	732		732	108	840
911 Fund	212	0.5145	746		746	110	856
Friend of Court	1,249	3.0312	4,396		4,396	648	5,044
Marriage Counsel	568	1.3785	1,999		1,999	295	2,294
Health Dept	663	1.6090	2,334		2,334	344	2,678
Mental Health	299	0.7256	1,052		1,052	155	1,207
Pers. Care-Aide	135	0.3276	475		475	70	545
Animal Control	364	0.8834	1,281		1,281	189	1,470
Enviro/Recycling	1	0.0024	4		4	1	5
ROD Automation	249	0.6043	876		876	129	1,005
Rental Property	76	0.1844	268		268	39	307
Emerg Management	15	0.0364	53		53	8	61
Community Grants	1,163	2.8225	4,094		4,094	603	4,697
T.N.U.	35	0.0849	123		123	18	141
Police Services	105	0.2548	370		370	54	424



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Cash Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Law Enforc Prog	10	0.0243	35		35	5	40
Law Enforc Grant	23	0.0558	81		81	12	93
Law Enforc Other	89	0.2160	313		313	46	359
Comm Development	126	0.3058	444		444	65	509
Senior Millage	144	0.3495	507		507	75	582
Hort Sup/Serv MI	12	0.0291	42		42	6	48
Family Focus	7	0.0170	25		25	4	29
F.I.A.	41	0.0995	144		144	21	165
MCF Operations	262	0.6358	922		922	136	1,058
Child Care	389	0.9441	1,369		1,369	202	1,571
Comm Collaborat	42	0.1019	148		148	22	170
Debt Serv Funds	186	0.4514	655		655	97	752
Cap Proj Funds	53	0.1286	187		187	27	214
Deliquent Tax	12,227	29.6736	43,038		43,038	6,344	49,382
Foreclosure	4,304	10.4453	15,150		15,150	2,233	17,383
Drain Equipment	1	0.0024	4		4	1	5
Equip Aquisition	20	0.0485	70		70	10	80
Health Insurance	32	0.0777	113		113	17	130
Special Assess	140	0.3398	493		493	73	566
SubTotal	41,205	100.0000	145,039		145,039	20,118	165,157
TOTAL	41,205	100.0000	145,039		145,039	20,118	165,157

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, 2007
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	104	0.2636	9		9		9
Professional Services	88	0.2230	7		7		7
Prosecuting Attorney	682	1.7283	57		57		57
Treasurer	211	0.5347	18		18		18
Computer Operations	113	0.2864	10		10	1	11
Accounting	164	0.4156	14		14	2	16
Utilities	594	1.5053	50		50	7	57
Building & Grounds	1,834	4.6476	154		154	22	176
Insurance	10	0.0253	1		1		1
Bd of Comm	168	0.4257	14		14	2	16
Circuit Court	3,676	9.3155	309		309	44	353
District Court	838	2.1236	70		70	10	80
Jury Board	70	0.1774	6		6	1	7
Indigent Counsel	1,770	4.4854	149		149	21	170
Probate Court	1,594	4.0394	134		134	19	153
Adult Probation	99	0.2509	8		8	1	9
Elections	223	0.5651	19		19	3	22
County Clerk	308	0.7805	26		26	4	30
Equalization	28	0.0710	2		2		2
Reg of Deeds	170	0.4308	14		14	2	16
Drain Comm	110	0.2788	9		9	1	10
Boundary Comm	16	0.0405	1		1		1
Sheriff Admin	978	2.4784	82		82	12	94
Crim Just Trng	4	0.0101					
Marine Safety	70	0.1774	6		6	1	7
Jail	872	2.2098	73		73	10	83
Medical Examiner	134	0.3396	11		11	2	13
Veterans Burial	138	0.3497	12		12	2	14
Veterans Affairs	92	0.2331	8		8	1	9
MSU Extension	402	1.0187	34		34	5	39



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Conservation Act	12	0.0304	1		1		1
Planning	210	0.5322	18		18	3	21
Co. Memberships	14	0.0355	1		1		1
LDC Development	2	0.0051					
Parks & Rec	1,096	2.7774	92		92	13	105
Polly Ann Trail	22	0.0558	2		2		2
911 Fund	612	1.5509	51		51	7	58
Friend of Court	620	1.5712	52		52	7	59
Marriage Counsel	2	0.0051					
Health Dept	2,681	6.7941	225		225	32	257
Mental Health	10,196	25.8383	861		861	124	985
Pers. Care-Aide	1,184	3.0004	100		100	14	114
Animal Control	242	0.6133	20		20	3	23
Enviro/Recycling	24	0.0608	2		2		2
County Surveyor	42	0.1064	4		4	1	5
ROD Automation	88	0.2230	7		7	1	8
Rental Property	426	1.0795	36		36	5	41
Emerg Management	212	0.5372	18		18	3	21
Community Grants	311	0.7881	26		26	4	30
T.N.U.	238	0.6031	20		20	3	23
Law Enforc Prog	142	0.3598	12		12	2	14
Law Enforc Grant	145	0.3675	12		12	2	14
Law Enforc Other	200	0.5068	17		17	2	19
Law Library	74	0.1875	6		6	1	7
Comm Development	303	0.7678	25		25	4	29
Senior Millage	44	0.1115	4		4	1	5
Senior Activity	3	0.0076					
F.I.A.	188	0.4764	16		16	2	18
MCF Operations	27	0.0684	2		2		2
Child Care	657	1.6649	55		55	8	63



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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
Veterans Trust	48	0.1216	4		4	1	5
Comm Collaborat	318	0.8059	27		27	4	31
Debt Serv Funds	18	0.0456	2		2		2
Cap Proj Funds	484	1.2265	41		41	6	47
Deliquent Tax	2	0.0051					
Foreclosure	58	0.1470	5		5	1	6
Revolving Drain	34	0.0862	3		3		3
Treas Ofc Admin	2	0.0051					
Drain Equipment	262	0.6639	22		22	3	25
Equip Aquisition	2,204	5.5853	185		185	26	211
Unempl Insurance	2	0.0051					
Workers Comp Ins	50	0.1267	4		4	1	5
Health Insurance	192	0.4866	16		16	2	18
Retirement Sys	14	0.0355	1		1		1
Health Care Save	6	0.0152	1		1		1
Special Assess	190	0.4815	16		16	2	18
SubTotal	39,461	100.0000	3,319		3,319	461	3,780
TOTAL	39,461	100.0000	3,319		3,319	461	3,780

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, 2007
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Accts Payable
Administrative	13	4	9
Professional Services	7	0	7
Prosecuting Attorney	106	49	57
Treasurer	8,515	8,497	18
Computer Operations	11	0	11
Accounting	37	21	16
Utilities	57	0	57
Building & Grounds	208	32	176
Insurance	1	0	1
Bd of Comm	16	0	16
Circuit Court	353	0	353
District Court	88	8	80
Jury Board	7	0	7
Indigent Counsel	170	0	170
Probate Court	4,572	4,419	153
Adult Probation	9	0	9
Elections	123	101	22
County Clerk	50,404	50,374	30
Equalization	2	0	2
Reg of Deeds	5,339	5,323	16
Drain Comm	26	16	10
Boundary Comm	1	0	1
Sheriff Admin	668	574	94
Marine Safety	7	0	7
Jail	338	255	83
Medical Examiner	202	189	13
Veterans Burial	14	0	14
Veterans Affairs	9	0	9
MSU Extension	39	0	39
Conservation Act	1	0	1
Planning	21	0	21
Co. Memberships	1	0	1
Road Comm	585	585	0



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Accts Payable
Parks & Rec	945	840	105
Polly Ann Trail	2	0	2
911 Fund	914	856	58
Friend of Court	5,103	5,044	59
Marriage Counsel	2,294	2,294	0
Health Dept	2,935	2,678	257
Mental Health	2,192	1,207	985
Pers. Care-Aide	659	545	114
Animal Control	1,493	1,470	23
Enviro/Recycling	7	5	2
County Surveyor	5	0	5
ROD Automation	1,013	1,005	8
Rental Property	348	307	41
Emerg Management	82	61	21
Community Grants	4,727	4,697	30
T.N.U.	164	141	23
Police Services	424	424	0
Law Enforc Prog	54	40	14
Law Enforc Grant	107	93	14
Law Enforc Other	378	359	19
Law Library	7	0	7
Comm Development	538	509	29
Senior Millage	587	582	5
Hort Sup/Serv MI	48	48	0
Family Focus	29	29	0
F.I.A.	183	165	18
MCF Operations	1,060	1,058	2
Child Care	1,634	1,571	63
Veterans Trust	5	0	5
Comm Collaborat	201	170	31
Debt Serv Funds	754	752	2
Cap Proj Funds	261	214	47
Deliquent Tax	49,382	49,382	0



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Accts Payable
Foreclosure	17,389	17,383	6
Revolving Drain	3	0	3
Drain Equipment	30	5	25
Equip Aquisition	291	80	211
Workers Comp Ins	5	0	5
Health Insurance	148	130	18
Retirement Sys	1	0	1
Health Care Save	1	0	1
Special Assess	584	566	18
Direct Billed	0	0	0
Total	168,937	165,157	3,780



**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 services consist of computer operations, data entry and report distribution. Some responsibilities include generation and distribution of the financial systems report development and maintenance of the employee flexible benefit tracking programs general ledger, and budget data input. The basis of allocation is the number of PC's by department.

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, 2007
Schedule .2 - Costs To Be Allocated
For Department Computer Operations

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	125,441			125,441
Cost Allocation	(5,024)			
Total Deductions:	(5,024)			(5,024)
Building Use Charge	722		722	
Administrative	576	79	655	
Professional Services	701	12	713	
Prosecuting Attorney	164	16	180	
Treasurer	10	1	11	
Computer Operations		318	318	
Accounting		1,686	1,686	
Utilities		1,310	1,310	
Building & Grounds		2,292	2,292	
Insurance		2,370	2,370	
Total Allocated Additions:	2,173	8,084	10,257	10,257
Total To Be Allocated:	122,590	8,084		130,674



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department Computer Operations

	Total	General & Admin	Computer Serv
Wages & Benefits			
SALARIES & WAGES	37,881	0	37,881
FRINGE BENEFITS	16,051	0	16,051
Other Expense & Cost			
Supplies	5,902	0	5,902
Contract Services	45,485	0	45,485
Operating Expense	15,098	0	15,098
*Cost Allocation	5,024	5,024	0
Departmental Totals			
Total Expenditures	125,441	5,024	120,417
Deductions			
Total Deductions	(5,024)	(5,024)	0
Functional Cost	120,417	0	120,417
Allocation Step 1			
Inbound- All Others	2,173	0	2,173
1st Allocation	122,590	0	122,590
Allocation Step 2			
Inbound- All Others	8,084	0	8,084
2nd Allocation	8,084	0	8,084
Total For 0070 Computer			
Total Allocated	130,674	0	130,674



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .4 - Detail Activity Allocations
For Department Computer Operations

Activity - Computer Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	3	0.7792	955		955		955
Prosecuting Attorney	20	5.1948	6,368		6,368		6,368
Treasurer	12	3.1169	3,821		3,821		3,821
Computer Operations	1	0.2597	318		318		318
Accounting	5	1.2987	1,592		1,592	116	1,708
Building & Grounds	3	0.7792	955		955	69	1,024
Bd of Comm	7	1.8182	2,229		2,229	162	2,391
Circuit Court	15	3.8961	4,776		4,776	347	5,123
District Court	27	7.0130	8,597		8,597	625	9,222
Probate Court	14	3.6364	4,458		4,458	324	4,782
Adult Probation	1	0.2597	318		318	23	341
County Clerk	7	1.8182	2,229		2,229	162	2,391
Equalization	2	0.5195	637		637	46	683
Reg of Deeds	15	3.8961	4,776		4,776	347	5,123
Drain Comm	4	1.0390	1,274		1,274	93	1,367
Sheriff Admin	27	7.0130	8,597		8,597	625	9,222
Veterans Affairs	3	0.7792	955		955	69	1,024
MSU Extension	11	2.8571	3,503		3,503	255	3,758
Parks & Rec	2	0.5195	637		637	46	683
911 Fund	15	3.8961	4,776		4,776	347	5,123
FOC DP	27	7.0130	8,597		8,597	625	9,222
Health Dept	52	13.5065	16,558		16,558	1,204	17,762
Mental Health	90	23.3765	28,658		28,658	2,089	30,747
Animal Control	4	1.0390	1,274		1,274	93	1,367
Emerg Management	2	0.5195	637		637	46	683
Community Grants	4	1.0390	1,274		1,274	93	1,367
Comm Development	3	0.7792	955		955	69	1,024
Senior Activity	4	1.0390	1,274		1,274	93	1,367
Child Care	5	1.2987	1,592		1,592	116	1,708
SubTotal	385	100.0000	122,590		122,590	8,084	130,674



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .4 - Detail Activity Allocations
For Department Computer Operations

Activity - Computer Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	385	100.0000	122,590		122,590	8,084	130,674

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, 2007
Schedule .5 - Allocation Summary
For Department Computer Operations

Receiving Department	Total	Computer Serv
Administrative	955	955
Prosecuting Attorney	6,368	6,368
Treasurer	3,821	3,821
Computer Operations	318	318
Accounting	1,708	1,708
Building & Grounds	1,024	1,024
Bd of Comm	2,391	2,391
Circuit Court	5,123	5,123
District Court	9,222	9,222
Probate Court	4,782	4,782
Adult Probation	341	341
County Clerk	2,391	2,391
Equalization	683	683
Reg of Deeds	5,123	5,123
Drain Comm	1,367	1,367
Sheriff Admin	9,222	9,222
Veterans Affairs	1,024	1,024
MSU Extension	3,758	3,758
Parks & Rec	683	683
911 Fund	5,123	5,123
FOC DP	9,222	9,222
Health Dept	17,762	17,762
Mental Health	30,747	30,747
Animal Control	1,367	1,367
Emerg Management	683	683
Community Grants	1,367	1,367
Comm Development	1,024	1,024
Senior Activity	1,367	1,367
Child Care	1,708	1,708



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .5 - Allocation Summary
For Department Computer Operations

Receiving Department	Total	Computer Serv
Direct Billed	0	0
Total	<u>130,674</u>	<u>130,674</u>



Lapeer County, Michigan
Accounting
Nature and Extent of Services

The Accounting department is responsible for accounting, budgetary control, and payroll preparation. The cost plan has separated the Accounting department into the following 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.

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, 2007
Schedule .2 - Costs To Be Allocated
For Department Accounting

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	275,939			275,939
Cost Allocation	(17,643)			
Total Deductions:	(17,643)			(17,643)
Building Use Charge	1,968		1,968	
Administrative	2,303	314	2,617	
Professional Services	786	13	799	
Prosecuting Attorney	656	65	721	
Treasurer	32	5	37	
Computer Operations	1,592	116	1,708	
Accounting		2,581	2,581	
Utilities		3,570	3,570	
Building & Grounds		6,247	6,247	
Insurance		11,806	11,806	
Total Allocated Additions:	7,337	24,717	32,054	32,054
Misc Reimb	(29)			
Total Departmental Cost Adjustments:	(29)			(29)
Total To Be Allocated:	265,604	24,717		290,321



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department Accounting

	Total	General & Admin	General Acctng	Accts Payable	Payroll
Wages & Benefits					
SALARIES & WAGES	178,813	0	75,799	51,659	51,355
FRINGE BENEFITS	71,353	0	30,246	20,614	20,493
Other Expense & Cost					
Supplies	6,895	0	2,923	1,992	1,980
Operating Expense	1,021	0	433	295	293
Expendable Equip	214	0	91	62	61
*Cost Allocation	17,643	17,643	0	0	0
Departmental Totals					
Total Expenditures	275,939	17,643	109,492	74,622	74,182
Deductions					
Total Deductions	(17,643)	(17,643)	0	0	0
Cost Adjustments					
Misc Reimb	(29)	(29)	0	0	0
Functional Cost	258,267	(29)	109,492	74,622	74,182
Allocation Step 1					
Inbound- All Others	7,337	0	3,110	2,120	2,107
Reallocate Admin Costs		29	(13)	(8)	(8)
1st Allocation	265,604	0	112,589	76,734	76,281
Allocation Step 2					
Inbound- All Others	24,717	0	10,478	7,140	7,099
2nd Allocation	24,717	0	10,478	7,140	7,099
Total For 0080 Accounting					
Total Allocated	290,321	0	123,067	83,874	83,380



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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	856	1.0603	1,194		1,194		1,194
Professional Services	1,202	1.4889	1,676		1,676		1,676
Prosecuting Attorney	1,607	1.9905	2,241		2,241		2,241
Treasurer	1,102	1.3650	1,537		1,537		1,537
Computer Operations	926	1.1470	1,291		1,291		1,291
Accounting	1,038	1.2857	1,448		1,448		1,448
Utilities	948	1.1742	1,322		1,322	134	1,456
Building & Grounds	2,519	3.1202	3,513		3,513	357	3,870
Insurance	563	0.6974	785		785	80	865
Bd of Comm	350	0.4335	488		488	50	538
Circuit Court	3,975	4.9236	5,543		5,543	563	6,106
District Court	1,374	1.7019	1,916		1,916	195	2,111
Jury Board	82	0.1016	114		114	12	126
Indigent Counsel	1,787	2.2135	2,492		2,492	253	2,745
Probate Court	1,966	2.4352	2,742		2,742	278	3,020
Adult Probation	127	0.1573	177		177	18	195
Elections	280	0.3468	390		390	40	430
County Clerk	672	0.8324	937		937	95	1,032
Equalization	263	0.3258	367		367	37	404
Reg of Deeds	485	0.6007	676		676	69	745
Drain Comm	404	0.5004	563		563	57	620
Boundary Comm	16	0.0198	22		22	2	24
Sheriff Admin	1,560	1.9323	2,176		2,176	221	2,397
Seatbelt Enforc	12	0.0149	17		17	2	19
Crim Just Trng	6	0.0074	8		8	1	9
Marine Safety	118	0.1462	165		165	17	182
Jail	1,251	1.5496	1,745		1,745	177	1,922
Medical Examiner	347	0.4298	484		484	49	533
Veterans Burial	142	0.1759	198		198	20	218
Veterans Affairs	329	0.4075	459		459	47	506



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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
MSU Extension	672	0.8324	937		937	95	1,032
Conservation Act	14	0.0173	20		20	2	22
Planning	306	0.3790	427		427	43	470
Co. Memberships	14	0.0173	20		20	2	22
LDC Development	2	0.0025	3		3		3
Road Comm	209	0.2589	291		291	30	321
Parks & Rec	1,886	2.3361	2,630		2,630	267	2,897
Polly Ann Trail	64	0.0793	89		89	9	98
911 Fund	1,034	1.2808	1,442		1,442	146	1,588
Friend of Court	1,116	1.3823	1,556		1,556	158	1,714
Marriage Counsel	16	0.0198	22		22	2	24
Health Dept	3,790	4.6945	5,285		5,285	537	5,822
Mental Health	22,282	27.5992	31,077		31,077	3,153	34,230
Pers. Care-Aide	1,737	2.1515	2,422		2,422	246	2,668
Animal Control	586	0.7258	817		817	83	900
Enviro/Recycling	45	0.0557	63		63	6	69
County Surveyor	219	0.2713	305		305	31	336
Pub Impv MCF	22	0.0273	31		31	3	34
ROD Automation	101	0.1251	141		141	14	155
Rental Property	449	0.5562	626		626	64	690
Emerg Management	493	0.6107	688		688	70	758
Community Grants	1,560	1.9323	2,176		2,176	221	2,397
T.N.U.	295	0.3654	411		411	42	453
Police Services	2,522	3.1239	3,517		3,517	357	3,874
Law Enforc Prog	291	0.3604	406		406	41	447
Law Enforc Grant	823	1.0194	1,148		1,148	117	1,265
Law Enforc Other	220	0.2725	307		307	31	338
Law Library	78	0.0966	109		109	11	120
Comm Development	908	1.1247	1,266		1,266	129	1,395
Senior Millage	56	0.0694	78		78	8	86



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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
Senior Activity	97	0.1201	135		135	14	149
Hort Sup/Serv MI	321	0.3976	448		448	45	493
Family Focus	196	0.2428	273		273	28	301
F.I.A.	310	0.3840	432		432	44	476
MCF Operations	153	0.1895	213		213	22	235
Child Care	1,329	1.6462	1,853		1,853	188	2,041
Veterans Trust	56	0.0694	78		78	8	86
Comm Collaborat	1,738	2.1528	2,424		2,424	246	2,670
Debt Serv Funds	212	0.2626	296		296	30	326
Cap Proj Funds	533	0.6602	743		743	75	818
Deliquent Tax	98	0.1214	137		137	14	151
Foreclosure	110	0.1363	153		153	16	169
Revolving Drain	48	0.0595	67		67	7	74
Treas Ofc Admin	2	0.0025	3		3		3
Drain Equipment	297	0.3679	414		414	42	456
CMH Equipment	51	0.0632	71		71	7	78
Equip Aquisition	2,332	2.8885	3,252		3,252	330	3,582
Unempl Insurance	30	0.0372	42		42	4	46
Workers Comp Ins	80	0.0991	112		112	11	123
Health Insurance	4,265	5.2828	5,948		5,948	604	6,552
Retirement Sys	61	0.0756	85		85	9	94
Health Care Save	23	0.0285	32		32	3	35
Special Assess	254	0.3146	354		354	36	390
All Others	20	0.0248	28		28	3	31
SubTotal	80,733	100.0000	112,589		112,589	10,478	123,067
TOTAL	80,733	100.0000	112,589		112,589	10,478	123,067

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, 2007
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	104	0.2636	202		202		202
Professional Services	88	0.2230	171		171		171
Prosecuting Attorney	682	1.7283	1,326		1,326		1,326
Treasurer	211	0.5347	410		410		410
Computer Operations	113	0.2864	220		220		220
Accounting	164	0.4156	319		319		319
Utilities	594	1.5053	1,155		1,155	111	1,266
Building & Grounds	1,834	4.6476	3,566		3,566	344	3,910
Insurance	10	0.0253	19		19	2	21
Bd of Comm	168	0.4257	327		327	31	358
Circuit Court	3,676	9.3155	7,148		7,148	689	7,837
District Court	838	2.1236	1,630		1,630	157	1,787
Jury Board	70	0.1774	136		136	13	149
Indigent Counsel	1,770	4.4854	3,442		3,442	332	3,774
Probate Court	1,594	4.0394	3,100		3,100	299	3,399
Adult Probation	99	0.2509	193		193	19	212
Elections	223	0.5651	434		434	42	476
County Clerk	308	0.7805	599		599	58	657
Equalization	28	0.0710	54		54	5	59
Reg of Deeds	170	0.4308	331		331	32	363
Drain Comm	110	0.2788	214		214	21	235
Boundary Comm	16	0.0405	31		31	3	34
Sheriff Admin	978	2.4784	1,902		1,902	183	2,085
Crim Just Trng	4	0.0101	8		8	1	9
Marine Safety	70	0.1774	136		136	13	149
Jail	872	2.2098	1,696		1,696	163	1,859
Medical Examiner	134	0.3396	261		261	25	286
Veterans Burial	138	0.3497	268		268	26	294
Veterans Affairs	92	0.2331	179		179	17	196
MSU Extension	402	1.0187	782		782	75	857



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .4 - Detail Activity Allocations
For Department Accounting

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Conservation Act	12	0.0304	23		23	2	25
Planning	210	0.5322	408		408	39	447
Co. Memberships	14	0.0355	27		27	3	30
LDC Development	2	0.0051	4		4		4
Parks & Rec	1,096	2.7774	2,131		2,131	205	2,336
Polly Ann Trail	22	0.0558	43		43	4	47
911 Fund	612	1.5509	1,190		1,190	115	1,305
Friend of Court	620	1.5712	1,206		1,206	116	1,322
Marriage Counsel	2	0.0051	4		4		4
Health Dept	2,681	6.7941	5,213		5,213	502	5,715
Mental Health	10,196	25.8383	19,825		19,825	1,914	21,739
Pers. Care-Aide	1,184	3.0004	2,302		2,302	222	2,524
Animal Control	242	0.6133	471		471	45	516
Enviro/Recycling	24	0.0608	47		47	4	51
County Surveyor	42	0.1064	82		82	8	90
ROD Automation	88	0.2230	171		171	16	187
Rental Property	426	1.0795	828		828	80	908
Emerg Management	212	0.5372	412		412	40	452
Community Grants	311	0.7881	605		605	58	663
T.N.U.	238	0.6031	463		463	45	508
Law Enforc Prog	142	0.3598	276		276	27	303
Law Enforc Grant	145	0.3675	282		282	27	309
Law Enforc Other	200	0.5068	389		389	37	426
Law Library	74	0.1875	144		144	14	158
Comm Development	303	0.7678	589		589	57	646
Senior Millage	44	0.1115	86		86	8	94
Senior Activity	3	0.0076	6		6	1	7
F.I.A.	188	0.4764	366		366	35	401
MCF Operations	27	0.0684	53		53	5	58
Child Care	657	1.6649	1,278		1,278	123	1,401

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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
Veterans Trust	48	0.1216	93		93	9	102
Comm Collaborat	318	0.8059	618		618	60	678
Debt Serv Funds	18	0.0456	35		35	3	38
Cap Proj Funds	484	1.2265	941		941	91	1,032
Deliquent Tax	2	0.0051	4		4		4
Foreclosure	58	0.1470	113		113	11	124
Revolving Drain	34	0.0862	66		66	6	72
Treas Ofc Admin	2	0.0051	4		4		4
Drain Equipment	262	0.6639	509		509	49	558
Equip Aquisition	2,204	5.5853	4,286		4,286	413	4,699
Unempl Insurance	2	0.0051	4		4		4
Workers Comp Ins	50	0.1267	97		97	9	106
Health Insurance	192	0.4866	373		373	36	409
Retirement Sys	14	0.0355	27		27	3	30
Health Care Save	6	0.0152	12		12	1	13
Special Assess	190	0.4815	369		369	36	405
SubTotal	39,461	100.0000	76,734		76,734	7,140	83,874
TOTAL	39,461	100.0000	76,734		76,734	7,140	83,874

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, 2007
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	224,555	0.9575	730		730		730
Prosecuting Attorney	1,057,353	4.5084	3,439		3,439		3,439
Treasurer	336,287	1.4339	1,094		1,094		1,094
Computer Operations	53,932	0.2300	175		175		175
Accounting	250,166	1.0667	814		814		814
Building & Grounds	371,382	1.5835	1,208		1,208	122	1,330
Bd of Comm	205,977	0.8783	670		670	68	738
Circuit Court	408,132	1.7402	1,327		1,327	135	1,462
District Court	1,260,644	5.3752	4,100		4,100	416	4,516
Probate Court	871,305	3.7151	2,834		2,834	287	3,121
Elections	701	0.0030	2		2		2
County Clerk	407,652	1.7382	1,326		1,326	134	1,460
Equalization	53,517	0.2282	174		174	18	192
Reg of Deeds	249,411	1.0635	811		811	82	893
Drain Comm	323,382	1.3789	1,052		1,052	107	1,159
Sheriff Admin	2,322,215	9.9017	7,553		7,553	766	8,319
Marine Safety	3,225	0.0138	10		10	1	11
Jail	1,908,291	8.1367	6,207		6,207	629	6,836
Medical Examiner	5,130	0.0219	17		17	2	19
Veterans Affairs	44,916	0.1915	146		146	15	161
MSU Extension	135,405	0.5774	440		440	45	485
Planning	1,589	0.0068	5		5	1	6
Parks & Rec	353,589	1.5077	1,150		1,150	117	1,267
Polly Ann Trail	1,709	0.0073	6		6	1	7
911 Fund	1,184,241	5.0495	3,852		3,852	390	4,242
Friend of Court	1,065,901	4.5449	3,467		3,467	351	3,818
Health Dept	3,167,655	13.5065	10,303		10,303	1,044	11,347
Mental Health	4,149,504	17.6928	13,498		13,498	1,367	14,865
Pers. Care-Aide	609,144	2.5973	1,981		1,981	201	2,182
Animal Control	265,045	1.1301	862		862	87	949



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .4 - Detail Activity Allocations
For Department Accounting

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Surveyor	11,815	0.0504	38		38	4	42
Emerg Management	64,443	0.2748	210		210	21	231
Community Grants	175,850	0.7498	572		572	58	630
Police Services	1,026,887	4.3785	3,340		3,340	339	3,679
Law Enforc Prog	38,281	0.1632	125		125	13	138
Law Enforc Grant	138,449	0.5903	450		450	46	496
Comm Development	162,952	0.6948	530		530	54	584
Hort Sup/Serv MI	33,028	0.1408	107		107	11	118
Family Focus	12,669	0.0540	41		41	4	45
F.I.A.	8,786	0.0375	29		29	3	32
Child Care	183,169	0.7810	596		596	60	656
Comm Collaborat	304,511	1.2984	990		990	100	1,090
SubTotal	23,452,795	100.0000	76,281		76,281	7,099	83,380
TOTAL	23,452,795	100.0000	76,281		76,281	7,099	83,380

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, 2007
Schedule .5 - Allocation Summary
For Department Accounting

Receiving Department	Total	General Acctng	Accts Payable	Payroll
Administrative	2,126	1,194	202	730
Professional Services	1,847	1,676	171	0
Prosecuting Attorney	7,006	2,241	1,326	3,439
Treasurer	3,041	1,537	410	1,094
Computer Operations	1,686	1,291	220	175
Accounting	2,581	1,448	319	814
Utilities	2,722	1,456	1,266	0
Building & Grounds	9,110	3,870	3,910	1,330
Insurance	886	865	21	0
Bd of Comm	1,634	538	358	738
Circuit Court	15,405	6,106	7,837	1,462
District Court	8,414	2,111	1,787	4,516
Jury Board	275	126	149	0
Indigent Counsel	6,519	2,745	3,774	0
Probate Court	9,540	3,020	3,399	3,121
Adult Probation	407	195	212	0
Elections	908	430	476	2
County Clerk	3,149	1,032	657	1,460
Equalization	655	404	59	192
Reg of Deeds	2,001	745	363	893
Drain Comm	2,014	620	235	1,159
Boundary Comm	58	24	34	0
Sheriff Admin	12,801	2,397	2,085	8,319
Seatbelt Enforc	19	19	0	0
Crim Just Trng	18	9	9	0
Marine Safety	342	182	149	11
Jail	10,617	1,922	1,859	6,836
Medical Examiner	838	533	286	19
Veterans Burial	512	218	294	0
Veterans Affairs	863	506	196	161
MSU Extension	2,374	1,032	857	485
Conservation Act	47	22	25	0
Planning	923	470	447	6

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .5 - Allocation Summary
For Department Accounting

Receiving Department	Total	General Acctng	Accts Payable	Payroll
Co. Memberships	52	22	30	0
LDC Development	7	3	4	0
Road Comm	321	321	0	0
Parks & Rec	6,500	2,897	2,336	1,267
Polly Ann Trail	152	98	47	7
911 Fund	7,135	1,588	1,305	4,242
Friend of Court	6,854	1,714	1,322	3,818
Marriage Counsel	28	24	4	0
Health Dept	22,884	5,822	5,715	11,347
Mental Health	70,834	34,230	21,739	14,865
Pers. Care-Aide	7,374	2,668	2,524	2,182
Animal Control	2,365	900	516	949
Enviro/Recycling	120	69	51	0
County Surveyor	468	336	90	42
Pub Impv MCF	34	34	0	0
ROD Automation	342	155	187	0
Rental Property	1,598	690	908	0
Emerg Management	1,441	758	452	231
Community Grants	3,690	2,397	663	630
T.N.U.	961	453	508	0
Police Services	7,553	3,874	0	3,679
Law Enforc Prog	888	447	303	138
Law Enforc Grant	2,070	1,265	309	496
Law Enforc Other	764	338	426	0
Law Library	278	120	158	0
Comm Development	2,625	1,395	646	584
Senior Millage	180	86	94	0
Senior Activity	156	149	7	0
Hort Sup/Serv MI	611	493	0	118
Family Focus	346	301	0	45
F.I.A.	909	476	401	32
MCF Operations	293	235	58	0
Child Care	4,098	2,041	1,401	656

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .5 - Allocation Summary
For Department Accounting

Receiving Department	Total	General Acctng	Accts Payable	Payroll
Veterans Trust	188	86	102	0
Comm Collaborat	4,438	2,670	678	1,090
Debt Serv Funds	364	326	38	0
Cap Proj Funds	1,850	818	1,032	0
Deliquent Tax	155	151	4	0
Foreclosure	293	169	124	0
Revolving Drain	146	74	72	0
Treas Ofc Admin	7	3	4	0
Drain Equipment	1,014	456	558	0
CMH Equipment	78	78	0	0
Equip Aquisition	8,281	3,582	4,699	0
Unempl Insurance	50	46	4	0
Workers Comp Ins	229	123	106	0
Health Insurance	6,961	6,552	409	0
Retirement Sys	124	94	30	0
Health Care Save	48	35	13	0
Special Assess	795	390	405	0
All Others	31	31	0	0
Direct Billed	0	0	0	0
Total	290,321	123,067	83,874	83,380



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, 2007
Schedule .2 - Costs To Be Allocated
For Department Utilities

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	368,525			368,525
Professional Services	718	12	730	
Treasurer	50	7	57	
Accounting	2,477	245	2,722	
Total Allocated Additions:	3,245	264	3,509	3,509
Total To Be Allocated:	371,770	264		372,034



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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	368,525	0	174,702	13,888	114,463
Departmental Totals					
Total Expenditures	368,525	0	174,702	13,888	114,463
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	368,525	0	174,702	13,888	114,463
Allocation Step 1					
Inbound- All Others	3,245	3,245	0	0	0
Reallocate Admin Costs		(3,245)	1,539	122	1,008
1st Allocation	371,770	0	176,241	14,010	115,471
Allocation Step 2					
Inbound- All Others	264	264	0	0	0
Reallocate Admin Costs		(264)	126	10	82
2nd Allocation	264	0	126	10	82
Total For 0090 Utilities					
Total Allocated	372,034	0	176,367	14,020	115,553



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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	42,462	12,770	10,240
Departmental Totals			
Total Expenditures	42,462	12,770	10,240
Deductions			
Total Deductions	0	0	0
Functional Cost	42,462	12,770	10,240
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	374	112	90
1st Allocation	42,836	12,882	10,330
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	30	9	7
2nd Allocation	30	9	7
Total For 0090 Utilities			
Total Allocated	42,866	12,891	10,337



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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	3,395		3,395		3,395
Prosecuting Attorney	4,435	7.7386	13,639		13,639		13,639
Treasurer	2,173	3.7917	6,682		6,682		6,682
Computer Operations	426	0.7433	1,310		1,310		1,310
Accounting	1,161	2.0258	3,570		3,570		3,570
Building & Grounds	700	1.2214	2,153		2,153	2	2,155
Bd of Comm	2,317	4.0429	7,125		7,125	6	7,131
Circuit Court	6,464	11.2790	19,878		19,878	17	19,895
District Court	10,068	17.5676	30,963		30,963	26	30,989
Probate Court	7,286	12.7133	22,406		22,406	19	22,425
Adult Probation	1,538	2.6837	4,730		4,730	4	4,734
County Clerk	4,092	7.1401	12,584		12,584	11	12,595
Equalization	1,345	2.3469	4,136		4,136	4	4,140
Drain Comm	1,262	2.2021	3,881		3,881	3	3,884
Jail	5,284	9.2200	16,249		16,249	14	16,263
Friend of Court	6,145	10.7224	18,897		18,897	16	18,913
Community Grants	750	1.3087	2,306		2,306	2	2,308
Comm Development	600	1.0469	1,845		1,845	2	1,847
All Others	160	0.2792	492		492		492
SubTotal	57,310	100.0000	176,241		176,241	126	176,367
TOTAL	57,310	100.0000	176,241		176,241	126	176,367

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, 2007
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - Annex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Veterans Affairs	1,179	20.1607	2,825		2,825	2	2,827
MSU Extension	3,109	53.1635	7,448		7,448	5	7,453
Senior Activity	1,560	26.6758	3,737		3,737	3	3,740
SubTotal	5,848	100.0000	14,010		14,010	10	14,020
TOTAL	5,848	100.0000	14,010		14,010	10	14,020

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, 2007
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	20,258		20,258	14	20,272
Jail	32,900	82.4561	95,213		95,213	68	95,281
SubTotal	39,900	100.0000	115,471		115,471	82	115,553
TOTAL	39,900	100.0000	115,471		115,471	82	115,553

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, 2007
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	36,466		36,466	26	36,492
All Others	3,596	14.8718	6,370		6,370	4	6,374
SubTotal	24,180	100.0000	42,836		42,836	30	42,866
TOTAL	24,180	100.0000	42,836		42,836	30	42,866

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, 2007
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - Historic CH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Rec	1,326	19.8206	2,553		2,553	2	2,555
All Others	5,364	80.1794	10,329		10,329	7	10,336
SubTotal	6,690	100.0000	12,882		12,882	9	12,891
TOTAL	6,690	100.0000	12,882		12,882	9	12,891

Allocation Basis:

Allocation Source:



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - Other Buildings

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Reg of Deeds	5,960	58.2032	6,012		6,012	5	6,017
Equip Aquisition	3,615	35.3027	3,647		3,647	2	3,649
All Others	665	6.4941	671		671		671
SubTotal	10,240	100.0000	10,330		10,330	7	10,337
TOTAL	10,240	100.0000	10,330		10,330	7	10,337

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, 2007
Schedule .5 - Allocation Summary
For Department Utilities

Receiving Department	Total	County Complex	Annex	Jail	Health	Historic CH	Other Buildings
Administrative	3,395	3,395	0	0	0	0	0
Prosecuting Attorney	13,639	13,639	0	0	0	0	0
Treasurer	6,682	6,682	0	0	0	0	0
Computer Operations	1,310	1,310	0	0	0	0	0
Accounting	3,570	3,570	0	0	0	0	0
Building & Grounds	2,155	2,155	0	0	0	0	0
Bd of Comm	7,131	7,131	0	0	0	0	0
Circuit Court	19,895	19,895	0	0	0	0	0
District Court	30,989	30,989	0	0	0	0	0
Probate Court	22,425	22,425	0	0	0	0	0
Adult Probation	4,734	4,734	0	0	0	0	0
County Clerk	12,595	12,595	0	0	0	0	0
Equalization	4,140	4,140	0	0	0	0	0
Reg of Deeds	6,017	0	0	0	0	0	6,017
Drain Comm	3,884	3,884	0	0	0	0	0
Sheriff Admin	20,272	0	0	20,272	0	0	0
Jail	111,544	16,263	0	95,281	0	0	0
Veterans Affairs	2,827	0	2,827	0	0	0	0
MSU Extension	7,453	0	7,453	0	0	0	0
Parks & Rec	2,555	0	0	0	0	2,555	0
Friend of Court	18,913	18,913	0	0	0	0	0
Health Dept	36,492	0	0	0	36,492	0	0
Community Grants	2,308	2,308	0	0	0	0	0
Comm Development	1,847	1,847	0	0	0	0	0
Senior Activity	3,740	0	3,740	0	0	0	0
Equip Aquisition	3,649	0	0	0	0	0	3,649
All Others	17,873	492	0	0	6,374	10,336	671
Direct Billed	0	0	0	0	0	0	0



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .5 - Allocation Summary
For Department Utilities

Receiving Department	Total	County Complex	Annex	Jail	Health	Historic CH	Other Buildings
Total	372,034	176,367	14,020	115,553	42,866	12,891	10,337



**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, 2007
Schedule .2 - Costs To Be Allocated
For Department Building & Grounds

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	763,582			763,582
Cost Allocation	(16,705)			
Total Deductions:	(16,705)			(16,705)
Building Use Charge	1,186		1,186	
Administrative	4,031	550	4,581	
Professional Services	1,908	32	1,940	
Prosecuting Attorney	1,148	114	1,262	
Treasurer	182	26	208	
Computer Operations	955	69	1,024	
Accounting	8,287	823	9,110	
Utilities	2,153	2	2,155	
Building & Grounds		3,766	3,766	
Insurance		16,426	16,426	
Total Allocated Additions:	19,850	21,808	41,658	41,658
Total To Be Allocated:	766,727	21,808		788,535



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Total	General & Admin	County Complex	Annex	Jail
Wages & Benefits					
SALARIES & WAGES	258,392	0	95,501	10,594	44,056
FRINGE BENEFITS	112,990	0	41,761	4,633	19,265
Other Expense & Cost					
Supplies	12,977	0	4,797	532	2,213
Repair & Maint	47,117	0	6,417	2,414	24,780
Operating Expenses	7,870	0	2,909	323	1,342
Bldg Maint	213,406	8,784	130,293	0	28,185
Bldg Maint MICOA	51,314	0	0	0	0
Rubbish Removal	17,884	0	6,610	733	3,049
*Cost Allocation	16,705	16,705	0	0	0
Vehicle	3,720	0	1,374	153	634
Tech Licnese	20,024	0	7,401	821	3,414
Expendable Equip	1,183	0	435	49	202
Departmental Totals					
Total Expenditures	763,582	25,489	297,498	20,252	127,140
Deductions					
Total Deductions	(16,705)	(16,705)	0	0	0
Functional Cost	746,877	8,784	297,498	20,252	127,140
Allocation Step 1					
Inbound- All Others	19,850	0	7,334	815	3,385
Reallocate Admin Costs		(8,784)	3,531	244	1,513
1st Allocation	766,727	0	308,363	21,311	132,038
Allocation Step 2					
Inbound- All Others	21,808	0	8,057	895	3,719
2nd Allocation	21,808	0	8,057	895	3,719



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Total	General & Admin	County Complex	Annex	Jail
Total For 0100 Building & Grounds					
Total Allocated	788,535	0	316,420	22,206	135,757

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Health Building	Bank Building	Garage	Reg of Deeds	Animal Shelter
Wages & Benefits					
SALARIES & WAGES	34,237	7,416	3,824	3,178	1,886
FRINGE BENEFITS	14,971	3,243	1,672	1,390	825
Other Expense & Cost					
Supplies	1,719	372	192	160	95
Repair & Maint	6,368	0	593	533	487
Operating Expenses	1,043	226	116	97	57
Bldg Maint	0	5,470	0	0	0
Bldg Maint MICOA	51,314	0	0	0	0
Rubbish Removal	2,370	513	265	220	131
*Cost Allocation	0	0	0	0	0
Vehicle	493	107	55	46	27
Tech Licnese	2,653	575	296	246	146
Expendable Equip	157	34	18	15	9
Departmental Totals					
Total Expenditures	115,325	17,956	7,031	5,885	3,663
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
	115,325	17,956	7,031	5,885	3,663
Allocation Step 1					
Inbound- All Others	2,630	570	293	244	146
Reallocate Admin Costs	1,367	215	85	71	44
1st Allocation	119,322	18,741	7,409	6,200	3,853
Allocation Step 2					
Inbound- All Others	2,890	626	322	268	160
2nd Allocation	2,890	626	322	268	160



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Health Building	Bank Building	Garage	Reg of Deeds	Animal Shelter
Total For 0100 Building & Grounds					
Total Allocated	122,212	19,367	7,731	6,468	4,013



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Social Services	Central Disp	Mental Health	Historic CH	Other Bldgs
Wages & Benefits					
SALARIES & WAGES	0	7,726	39,767	8,889	1,318
FRINGE BENEFITS	0	3,378	17,389	3,887	576
Other Expense & Cost					
Supplies	0	388	1,997	446	66
Repair & Maint	3,608	0	0	1,745	172
Operating Expenses	0	235	1,211	271	40
Bldg Maint	27,509	0	12,990	175	0
Bldg Maint MICOA	0	0	0	0	0
Rubbish Removal	0	535	2,752	615	91
*Cost Allocation	0	0	0	0	0
Vehicle	0	111	573	128	19
Tech Licnese	0	599	3,082	689	102
Expendable Equip	0	35	182	41	6
Departmental Totals					
Total Expenditures	31,117	13,007	79,943	16,886	2,390
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
	31,117	13,007	79,943	16,886	2,390
Allocation Step 1					
Inbound- All Others	0	594	3,054	683	102
Reallocate Admin Costs	361	158	962	204	29
1st Allocation	31,478	13,759	83,959	17,773	2,521
Allocation Step 2					
Inbound- All Others	0	653	3,356	750	112
2nd Allocation	0	653	3,356	750	112



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Social Services	Central Disp	Mental Health	Historic CH	Other Bldgs
Total For 0100 Building & Grounds					
Total Allocated	31,478	14,412	87,315	18,523	2,633



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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	5,940		5,940		5,940
Prosecuting Attorney	4,435	7.7386	23,863		23,863		23,863
Treasurer	2,173	3.7917	11,692		11,692		11,692
Computer Operations	426	0.7433	2,292		2,292		2,292
Accounting	1,161	2.0258	6,247		6,247		6,247
Building & Grounds	700	1.2214	3,766		3,766		3,766
Bd of Comm	2,317	4.0429	12,467		12,467	395	12,862
Circuit Court	6,464	11.2790	34,780		34,780	1,101	35,881
District Court	10,068	17.5676	54,175		54,175	1,714	55,889
Probate Court	7,286	12.7133	39,203		39,203	1,241	40,444
Adult Probation	1,538	2.6837	8,275		8,275	262	8,537
County Clerk	4,092	7.1401	22,017		22,017	697	22,714
Equalization	1,345	2.3469	7,237		7,237	229	7,466
Drain Comm	1,262	2.2021	6,790		6,790	215	7,005
Jail	5,284	9.2200	28,431		28,431	900	29,331
Friend of Court	6,145	10.7224	33,064		33,064	1,046	34,110
Community Grants	750	1.3087	4,035		4,035	128	4,163
Comm Development	600	1.0469	3,228		3,228	102	3,330
All Others	160	0.2792	861		861	27	888
SubTotal	57,310	100.0000	308,363		308,363	8,057	316,420
TOTAL	57,310	100.0000	308,363		308,363	8,057	316,420

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, 2007
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	4,296		4,296	180	4,476
MSU Extension	3,109	53.1635	11,330		11,330	476	11,806
Senior Activity	1,560	26.6758	5,685		5,685	239	5,924
SubTotal	5,848	100.0000	21,311		21,311	895	22,206
TOTAL	5,848	100.0000	21,311		21,311	895	22,206

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, 2007
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	23,165		23,165	652	23,817
Jail	32,900	82.4561	108,873		108,873	3,067	111,940
SubTotal	39,900	100.0000	132,038		132,038	3,719	135,757
TOTAL	39,900	100.0000	132,038		132,038	3,719	135,757

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, 2007
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	101,577		101,577	2,460	104,037
All Others	3,596	14.8718	17,745		17,745	430	18,175
SubTotal	24,180	100.0000	119,322		119,322	2,890	122,212
TOTAL	24,180	100.0000	119,322		119,322	2,890	122,212

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, 2007
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	222		222		222
Circuit Court	150	1.1829	222		222	7	229
District Court	300	2.3657	443		443	15	458
MSU Extension	300	2.3657	443		443	15	458
All Others	11,781	92.9028	17,411		17,411	589	18,000
SubTotal	12,681	100.0000	18,741		18,741	626	19,367
TOTAL	12,681	100.0000	18,741		18,741	626	19,367

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, 2007
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Garage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Equip Aquisition	3,456	100.0000	7,409		7,409	322	7,731
SubTotal	3,456	100.0000	7,409		7,409	322	7,731
TOTAL	3,456	100.0000	7,409		7,409	322	7,731

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, 2007
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	6,200		6,200	268	6,468
SubTotal	2,880	100.0000	6,200		6,200	268	6,468
TOTAL	2,880	100.0000	6,200		6,200	268	6,468

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, 2007
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	3,853		3,853	160	4,013
SubTotal	1,715	100.0000	3,853		3,853	160	4,013
TOTAL	1,715	100.0000	3,853		3,853	160	4,013

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, 2007
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
F.I.A.	100	100.0000	31,478		31,478		31,478
SubTotal	100	100.0000	31,478		31,478		31,478
TOTAL	100	100.0000	31,478		31,478		31,478

Allocation Basis: Direct allocation to FIA

Allocation Source: Trial balance



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Central Disp

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
911 Fund	7,000	100.0000	13,759		13,759	653	14,412
SubTotal	7,000	100.0000	13,759		13,759	653	14,412
TOTAL	7,000	100.0000	13,759		13,759	653	14,412

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, 2007
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	83,959		83,959	3,356	87,315
SubTotal	36,000	100.0000	83,959		83,959	3,356	87,315
TOTAL	36,000	100.0000	83,959		83,959	3,356	87,315

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, 2007
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	3,523		3,523	149	3,672
All Others	5,364	80.1794	14,250		14,250	601	14,851
SubTotal	6,690	100.0000	17,773		17,773	750	18,523
TOTAL	6,690	100.0000	17,773		17,773	750	18,523

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, 2007
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	2,521		2,521	112	2,633
SubTotal	1,200	100.0000	2,521		2,521	112	2,633
TOTAL	1,200	100.0000	2,521		2,521	112	2,633

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, 2007
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Total	County Complex	Annex	Jail	Health Building	Bank Building	Garage
Administrative	5,940	5,940	0	0	0	0	0
Prosecuting Attorney	24,085	23,863	0	0	0	222	0
Treasurer	11,692	11,692	0	0	0	0	0
Computer Operations	2,292	2,292	0	0	0	0	0
Accounting	6,247	6,247	0	0	0	0	0
Building & Grounds	3,766	3,766	0	0	0	0	0
Bd of Comm	12,862	12,862	0	0	0	0	0
Circuit Court	36,110	35,881	0	0	0	229	0
District Court	56,347	55,889	0	0	0	458	0
Probate Court	40,444	40,444	0	0	0	0	0
Adult Probation	8,537	8,537	0	0	0	0	0
County Clerk	22,714	22,714	0	0	0	0	0
Equalization	7,466	7,466	0	0	0	0	0
Reg of Deeds	6,468	0	0	0	0	0	0
Drain Comm	7,005	7,005	0	0	0	0	0
Sheriff Admin	23,817	0	0	23,817	0	0	0
Jail	141,271	29,331	0	111,940	0	0	0
Veterans Affairs	4,476	0	4,476	0	0	0	0
MSU Extension	12,264	0	11,806	0	0	458	0
Parks & Rec	3,672	0	0	0	0	0	0
911 Fund	14,412	0	0	0	0	0	0
Friend of Court	34,110	34,110	0	0	0	0	0
Health Dept	104,037	0	0	0	104,037	0	0
Mental Health	87,315	0	0	0	0	0	0
Animal Control	4,013	0	0	0	0	0	0
Community Grants	4,163	4,163	0	0	0	0	0
Comm Development	3,330	3,330	0	0	0	0	0
Senior Activity	5,924	0	5,924	0	0	0	0
F.I.A.	31,478	0	0	0	0	0	0
Equip Aquisition	7,731	0	0	0	0	0	7,731
All Others	54,547	888	0	0	18,175	18,000	0



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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	<u>788,535</u>	<u>316,420</u>	<u>22,206</u>	<u>135,757</u>	<u>122,212</u>	<u>19,367</u>	<u>7,731</u>



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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	6,468	0	0	0	0	0	0
Drain Comm	0	0	0	0	0	0	0
Sheriff Admin	0	0	0	0	0	0	0
Jail	0	0	0	0	0	0	0
Veterans Affairs	0	0	0	0	0	0	0
MSU Extension	0	0	0	0	0	0	0
Parks & Rec	0	0	0	0	0	3,672	0
911 Fund	0	0	0	14,412	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	87,315	0	0
Animal Control	0	4,013	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
F.I.A.	0	0	31,478	0	0	0	0
Equip Aquisition	0	0	0	0	0	0	0
All Others	0	0	0	0	0	14,851	2,633



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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	<u>6,468</u>	<u>4,013</u>	<u>31,478</u>	<u>14,412</u>	<u>87,315</u>	<u>18,523</u>	<u>2,633</u>



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

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

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

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

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

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

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

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

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

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

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

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .2 - Costs To Be Allocated
For Department Insurance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	483,566			483,566
Professional Services	426	7	433	
Treasurer	1		1	
Accounting	804	82	886	
Total Allocated Additions:	1,231	89	1,320	1,320
Retirement	630,000			
Total Departmental Cost Adjustments:	630,000			630,000
Total To Be Allocated:	1,114,797	89		1,114,886



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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	66,149	0	0	0	0
Auto Liability	67,666	0	0	67,666	0
Other Liability	349,751	0	293,988	0	19,003
Departmental Totals					
Total Expenditures	483,566	0	293,988	67,666	19,003
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Retirement	630,000	0	0	0	0
Functional Cost					
Functional Cost	1,113,566	0	293,988	67,666	19,003
Allocation Step 1					
Inbound- All Others	1,231	1,231	0	0	0
Reallocate Admin Costs		(1,231)	325	75	21
1st Allocation	1,114,797	0	294,313	67,741	19,024
Allocation Step 2					
Inbound- All Others	89	89	0	0	0
Reallocate Admin Costs		(89)	23	5	2
2nd Allocation	89	0	23	5	2
Total For 0110 Insurance					
Total Allocated	1,114,886	0	294,336	67,746	19,026



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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	19,949	1,450	9,720	7,957
Auto Liability	0	0	0	0	0
Other Liability	36,760	0	0	0	0
Departmental Totals					
Total Expenditures	36,760	19,949	1,450	9,720	7,957
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Retirement	0	0	0	0	0
Functional Cost					
Functional Cost	36,760	19,949	1,450	9,720	7,957
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	41	22	2	11	9
1st Allocation	36,801	19,971	1,452	9,731	7,966
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	3	2	0	1	1
2nd Allocation	3	2	0	1	1
Total For 0110 Insurance					
Total Allocated	36,804	19,973	1,452	9,732	7,967



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department Insurance

	Prop Bank Bldg	Prop Hist. CH	Prop Misc Bldgs	Retirement
Wages & Benefits				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
Other Expense & Cost				
Property	4,466	3,203	19,404	0
Auto Liability	0	0	0	0
Other Liability	0	0	0	0
Departmental Totals				
Total Expenditures	4,466	3,203	19,404	0
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Retirement	0	0	0	630,000
Functional Cost	4,466	3,203	19,404	630,000
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	5	4	21	695
1st Allocation	4,471	3,207	19,425	630,695
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	0	0	2	50
2nd Allocation	0	0	2	50
Total For 0110 Insurance				
Total Allocated	4,471	3,207	19,427	630,745



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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	164,083	0.9902	2,914		2,914		2,914
Prosecuting Attorney	762,842	4.6036	13,549		13,549		13,549
Treasurer	237,244	1.4317	4,214		4,214		4,214
Computer Operations	37,881	0.2286	673		673		673
Accounting	178,813	1.0791	3,176		3,176		3,176
Building & Grounds	258,392	1.5594	4,589		4,589		4,589
Bd of Comm	124,550	0.7516	2,212		2,212		2,212
Circuit Court	292,129	1.7630	5,189		5,189		5,189
District Court	890,223	5.3724	15,812		15,812	1	15,813
Probate Court	629,655	3.7999	11,184		11,184	1	11,185
Elections	587	0.0035	10		10		10
County Clerk	281,613	1.6995	5,002		5,002		5,002
Equalization	37,561	0.2267	667		667		667
Reg of Deeds	171,404	1.0344	3,044		3,044		3,044
Drain Comm	225,907	1.3633	4,012		4,012		4,012
Sheriff Admin	1,657,968	10.0056	29,448		29,448	3	29,451
Marine Safety	2,939	0.0177	52		52		52
Jail	1,352,175	8.1602	24,016		24,016	2	24,018
Medical Examiner	3,500	0.0211	62		62		62
Veterans Affairs	30,212	0.1823	537		537		537
MSU Extension	91,290	0.5509	1,621		1,621		1,621
Planning	1,324	0.0080	24		24		24
Road Comm	28,058	0.1693	498		498		498
Parks & Rec	274,040	1.6538	4,867		4,867		4,867
Polly Ann Trail	1,433	0.0086	25		25		25
911 Fund	827,115	4.9915	14,691		14,691	1	14,692
Friend of Court	752,285	4.5399	13,362		13,362	1	13,363
Health Dept	2,357,743	14.2286	41,877		41,877	4	41,881
Mental Health	2,684,424	16.2004	47,678		47,678	8	47,686
Pers. Care-Aide	484,799	2.9257	8,611		8,611	1	8,612



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
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	184,761	1.1150	3,282		3,282		3,282
County Surveyor	9,446	0.0570	168		168		168
Emerg Management	46,203	0.2788	821		821		821
Community Grants	133,481	0.8055	2,371		2,371		2,371
Police Services	724,578	4.3727	12,869		12,869	1	12,870
Law Enforc Prog	12,419	0.0749	221		221		221
Law Enforc Grant	99,154	0.5984	1,761		1,761		1,761
Comm Development	115,276	0.6957	2,047		2,047		2,047
Hort Sup/Serv MI	30,094	0.1816	535		535		535
Family Focus	11,544	0.0697	205		205		205
F.I.A.	8,321	0.0502	148		148		148
Child Care	127,262	0.7680	2,260		2,260		2,260
Comm Collaborat	225,690	1.3620	4,009		4,009		4,009
SubTotal	16,570,418	100.0000	294,313		294,313	23	294,336
TOTAL	16,570,418	100.0000	294,313		294,313	23	294,336

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, 2007
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	877.38	1.2966	878		878		878
Building & Grounds	266.90	0.3944	267		267		267
Probate Court	4,386.90	6.4832	4,392		4,392		4,392
Drain Comm	800.70	1.1833	802		802		802
Sheriff Admin	36,225.35	53.5356	36,265		36,265	4	36,269
Parks & Rec	925.54	1.3678	927		927		927
Friend of Court	4,386.90	6.4832	4,392		4,392		4,392
Mental Health	15,182.35	22.4372	15,199		15,199	1	15,200
Animal Control	800.70	1.1833	802		802		802
Comm Development	266.90	0.3944	267		267		267
Senior Activity	1,868.30	2.7611	1,870		1,870		1,870
Equip Aquisition	1,678.08	2.4799	1,680		1,680		1,680
SubTotal	67,666.00	100.0000	67,741		67,741	5	67,746
TOTAL	67,666.00	100.0000	67,741		67,741	5	67,746

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, 2007
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	1,657,968	43.0727	8,194		8,194	1	8,195
Marine Safety	2,939	0.0764	15		15		15
Jail	1,352,175	35.1284	6,683		6,683	1	6,684
Police Services	724,578	18.8240	3,581		3,581		3,581
Law Enforc Prog	12,419	0.3226	61		61		61
Law Enforc Grant	99,154	2.5759	490		490		490
SubTotal	3,849,233	100.0000	19,024		19,024	2	19,026
TOTAL	3,849,233	100.0000	19,024		19,024	2	19,026

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, 2007
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	18,362	49.9510	18,382		18,382	1	18,383
Mental Health	18,398	50.0490	18,419		18,419	2	18,421
SubTotal	36,760	100.0000	36,801		36,801	3	36,804
TOTAL	36,760	100.0000	36,801		36,801	3	36,804

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, 2007
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	385		385		385
Prosecuting Attorney	4,435	7.7386	1,545		1,545		1,545
Treasurer	2,173	3.7917	757		757		757
Computer Operations	426	0.7433	148		148		148
Accounting	1,161	2.0258	405		405		405
Building & Grounds	700	1.2214	244		244		244
Bd of Comm	2,317	4.0429	807		807		807
Circuit Court	6,464	11.2790	2,253		2,253		2,253
District Court	10,068	17.5676	3,509		3,509	2	3,511
Probate Court	7,286	12.7133	2,539		2,539		2,539
Adult Probation	1,538	2.6837	536		536		536
County Clerk	4,092	7.1401	1,426		1,426		1,426
Equalization	1,345	2.3469	469		469		469
Drain Comm	1,262	2.2021	440		440		440
Jail	5,284	9.2200	1,841		1,841		1,841
Friend of Court	6,145	10.7224	2,141		2,141		2,141
Community Grants	750	1.3087	261		261		261
Comm Development	600	1.0469	209		209		209
All Others	160	0.2792	56		56		56
SubTotal	57,310	100.0000	19,971		19,971	2	19,973
TOTAL	57,310	100.0000	19,971		19,971	2	19,973

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, 2007
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	293		293		293
MSU Extension	3,109	53.1635	772		772		772
Senior Activity	1,560	26.6758	387		387		387
SubTotal	5,848	100.0000	1,452		1,452		1,452
TOTAL	5,848	100.0000	1,452		1,452		1,452

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, 2007
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	1,707		1,707		1,707
Jail	32,900	82.4561	8,024		8,024	1	8,025
SubTotal	39,900	100.0000	9,731		9,731	1	9,732
TOTAL	39,900	100.0000	9,731		9,731	1	9,732

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, 2007
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	6,781		6,781	1	6,782
All Others	3,596	14.8718	1,185		1,185		1,185
SubTotal	24,180	100.0000	7,966		7,966	1	7,967
TOTAL	24,180	100.0000	7,966		7,966	1	7,967

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, 2007
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	53		53		53
Circuit Court	150	1.1829	53		53		53
District Court	300	2.3657	106		106		106
MSU Extension	300	2.3657	106		106		106
All Others	11,781	92.9028	4,153		4,153		4,153
SubTotal	12,681	100.0000	4,471		4,471		4,471
TOTAL	12,681	100.0000	4,471		4,471		4,471

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, 2007
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	636		636		636
All Others	5,364	80.1794	2,571		2,571		2,571
SubTotal	6,690	100.0000	3,207		3,207		3,207
TOTAL	6,690	100.0000	3,207		3,207		3,207

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, 2007
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	366,816	2.8834	560		560		560
Parks & Rec	1,546,596	12.1574	2,362		2,362		2,362
911 Fund	1,126,750	8.8571	1,720		1,720		1,720
Mental Health	4,735,708	37.2263	7,231		7,231	2	7,233
Animal Control	103,813	0.8160	159		159		159
F.I.A.	2,234,144	17.5620	3,411		3,411		3,411
Equip Aquisition	460,939	3.6233	704		704		704
All Others	2,146,679	16.8745	3,278		3,278		3,278
SubTotal	12,721,445	100.0000	19,425		19,425	2	19,427
TOTAL	12,721,445	100.0000	19,425		19,425	2	19,427

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, 2007
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Retirement

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	17,628.64	1.2792	8,068		8,068		8,068
Prosecuting Attorney	76,433.68	5.5465	34,982		34,982		34,982
Treasurer	22,018.06	1.5978	10,077		10,077		10,077
Computer Operations	3,383.78	0.2455	1,549		1,549		1,549
Accounting	17,971.06	1.3041	8,225		8,225		8,225
Building & Grounds	24,747.98	1.7959	11,326		11,326		11,326
Bd of Comm	13,438.88	0.9752	6,151		6,151	1	6,152
Circuit Court	31,411.05	2.2794	14,376		14,376	1	14,377
District Court	84,975.12	6.1663	38,891		38,891	3	38,894
Probate Court	67,771.24	4.9179	31,017		31,017	3	31,020
Elections	57.26	0.0042	26		26		26
County Clerk	26,874.73	1.9502	12,300		12,300	1	12,301
Equalization	3,355.19	0.2435	1,536		1,536		1,536
Reg of Deeds	16,228.68	1.1777	7,427		7,427	1	7,428
Drain Comm	21,864.65	1.5866	10,007		10,007	1	10,008
Sheriff Admin	185,512.53	13.4620	84,904		84,904	8	84,912
Jail	153,387.23	11.1308	70,201		70,201	6	70,207
Medical Examiner	379.00	0.0275	173		173		173
Veterans Affairs	2,698.61	0.1958	1,235		1,235		1,235
MSU Extension	8,154.46	0.5917	3,732		3,732		3,732
Planning	137.25	0.0100	63		63		63
Road Comm	1,902.96	0.1381	871		871		871
Parks & Rec	16,883.52	1.2252	7,727		7,727	1	7,728
Polly Ann Trail	137.59	0.0100	63		63		63
911 Fund	105,070.37	7.6246	48,088		48,088	4	48,092
Friend of Court	71,238.34	5.1695	32,604		32,604	3	32,607
Health Dept	196,607.65	14.2670	89,983		89,983	10	89,993
Pers. Care-Aide	29,260.66	2.1233	13,392		13,392	1	13,393
Animal Control	17,312.02	1.2563	7,923		7,923	1	7,924
County Surveyor	1,019.20	0.0740	466		466		466



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Retirement

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Emerg Management	4,770.67	0.3462	2,183		2,183		2,183
Community Grants	11,631.54	0.8441	5,323		5,323		5,323
Police Services	84,520.38	6.1334	38,683		38,683	3	38,686
Law Enforc Prog	127.87	0.0093	59		59		59
Law Enforc Grant	11,532.15	0.8368	5,278		5,278		5,278
Comm Development	9,576.99	0.6950	4,383		4,383		4,383
Child Care	13,788.15	1.0006	6,310		6,310	1	6,311
Comm Collaborat	24,236.87	1.7588	11,093		11,093	1	11,094
SubTotal	1,378,046.01	100.0000	630,695		630,695	50	630,745
TOTAL	1,378,046.01	100.0000	630,695		630,695	50	630,745

Allocation Basis: Dollar amount of Retirement charges by department

Allocation Source: Trial Balance

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Vehicle Ins	Sheriff	Health/CMH	Prop Co Complex	Prop Annex
Administrative	11,367	2,914	0	0	0	385	0
Prosecuting Attorney	51,007	13,549	878	0	0	1,545	0
Treasurer	15,048	4,214	0	0	0	757	0
Computer Operations	2,370	673	0	0	0	148	0
Accounting	11,806	3,176	0	0	0	405	0
Building & Grounds	16,426	4,589	267	0	0	244	0
Bd of Comm	9,171	2,212	0	0	0	807	0
Circuit Court	21,872	5,189	0	0	0	2,253	0
District Court	58,324	15,813	0	0	0	3,511	0
Probate Court	49,136	11,185	4,392	0	0	2,539	0
Adult Probation	536	0	0	0	0	536	0
Elections	36	10	0	0	0	0	0
County Clerk	18,729	5,002	0	0	0	1,426	0
Equalization	2,672	667	0	0	0	469	0
Reg of Deeds	11,032	3,044	0	0	0	0	0
Drain Comm	15,262	4,012	802	0	0	440	0
Sheriff Admin	160,534	29,451	36,269	8,195	0	0	0
Marine Safety	67	52	0	15	0	0	0
Jail	110,775	24,018	0	6,684	0	1,841	0
Medical Examiner	235	62	0	0	0	0	0
Veterans Affairs	2,065	537	0	0	0	0	293
MSU Extension	6,231	1,621	0	0	0	0	772
Planning	87	24	0	0	0	0	0
Road Comm	1,369	498	0	0	0	0	0
Parks & Rec	16,520	4,867	927	0	0	0	0
Polly Ann Trail	88	25	0	0	0	0	0
911 Fund	64,504	14,692	0	0	0	0	0
Friend of Court	52,503	13,363	4,392	0	0	2,141	0
Health Dept	157,039	41,881	0	0	18,383	0	0
Mental Health	88,540	47,686	15,200	0	18,421	0	0
Pers. Care-Aide	22,005	8,612	0	0	0	0	0
Animal Control	12,167	3,282	802	0	0	0	0
County Surveyor	634	168	0	0	0	0	0



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Vehicle Ins	Sheriff	Health/CMH	Prop Co Complex	Prop Annex
Emerg Management	3,004	821	0	0	0	0	0
Community Grants	7,955	2,371	0	0	0	261	0
Police Services	55,137	12,870	0	3,581	0	0	0
Law Enforc Prog	341	221	0	61	0	0	0
Law Enforc Grant	7,529	1,761	0	490	0	0	0
Comm Development	6,906	2,047	267	0	0	209	0
Senior Activity	2,257	0	1,870	0	0	0	387
Hort Sup/Serv MI	535	535	0	0	0	0	0
Family Focus	205	205	0	0	0	0	0
F.I.A.	3,559	148	0	0	0	0	0
Child Care	8,571	2,260	0	0	0	0	0
Comm Collaborat	15,103	4,009	0	0	0	0	0
Equip Aquisition	2,384	0	1,680	0	0	0	0
All Others	11,243	0	0	0	0	56	0
Direct Billed	0	0	0	0	0	0	0
Total	1,114,886	294,336	67,746	19,026	36,804	19,973	1,452



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Prop Jail	Prop Health Bld	Prop Bank Bldg	Prop Hist. CH	Prop Misc Bldgs	Retirement
Administrative	0	0	0	0	0	8,068
Prosecuting Attorney	0	0	53	0	0	34,982
Treasurer	0	0	0	0	0	10,077
Computer Operations	0	0	0	0	0	1,549
Accounting	0	0	0	0	0	8,225
Building & Grounds	0	0	0	0	0	11,326
Bd of Comm	0	0	0	0	0	6,152
Circuit Court	0	0	53	0	0	14,377
District Court	0	0	106	0	0	38,894
Probate Court	0	0	0	0	0	31,020
Adult Probation	0	0	0	0	0	0
Elections	0	0	0	0	0	26
County Clerk	0	0	0	0	0	12,301
Equalization	0	0	0	0	0	1,536
Reg of Deeds	0	0	0	0	560	7,428
Drain Comm	0	0	0	0	0	10,008
Sheriff Admin	1,707	0	0	0	0	84,912
Marine Safety	0	0	0	0	0	0
Jail	8,025	0	0	0	0	70,207
Medical Examiner	0	0	0	0	0	173
Veterans Affairs	0	0	0	0	0	1,235
MSU Extension	0	0	106	0	0	3,732
Planning	0	0	0	0	0	63
Road Comm	0	0	0	0	0	871
Parks & Rec	0	0	0	636	2,362	7,728
Polly Ann Trail	0	0	0	0	0	63
911 Fund	0	0	0	0	1,720	48,092
Friend of Court	0	0	0	0	0	32,607
Health Dept	0	6,782	0	0	0	89,993
Mental Health	0	0	0	0	7,233	0
Pers. Care-Aide	0	0	0	0	0	13,393
Animal Control	0	0	0	0	159	7,924
County Surveyor	0	0	0	0	0	466



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2007
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Prop Jail	Prop Health Bld	Prop Bank Bldg	Prop Hist. CH	Prop Misc Bldgs	Retirement
Emerg Management	0	0	0	0	0	2,183
Community Grants	0	0	0	0	0	5,323
Police Services	0	0	0	0	0	38,686
Law Enforc Prog	0	0	0	0	0	59
Law Enforc Grant	0	0	0	0	0	5,278
Comm Development	0	0	0	0	0	4,383
Senior Activity	0	0	0	0	0	0
Hort Sup/Serv MI	0	0	0	0	0	0
Family Focus	0	0	0	0	0	0
F.I.A.	0	0	0	0	3,411	0
Child Care	0	0	0	0	0	6,311
Comm Collaborat	0	0	0	0	0	11,094
Equip Aquisition	0	0	0	0	704	0
All Others	0	1,185	4,153	2,571	3,278	0
Direct Billed	0	0	0	0	0	0
Total	9,732	7,967	4,471	3,207	19,427	630,745



Internal Service Fund

Schedules

Lapeer County, Michigan
Internal Service Fund Summary
Based On The Year Ended December 31, 2007

The following pages provide a description of the Internal Service Funds, balance sheet, income statement, and working capital reserve, which are also included as part of the 2007 annual financial statements.

The Equipment Acquisition & Replacement fund has been subsidized through General Fund appropriations. The cumulative amount of appropriations from prior years has been adjusted from the retained earnings.

INTERNAL SERVICE FUNDS

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

LAPPEER COUNTY, MICHIGAN
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
DECEMBER 31, 2007

	Health Insurance	Unemployment Insurance	Workers' Compensation	Centralized Purchasing
ASSETS				
Current Assets:				
Cash and cash equivalents	\$ 149,798	\$ 176,171	\$ 1,716,870	\$ 10,009
Cash on deposit with agent	-	-	6,000	-
Receivables -				
Accrued interest and other	-	6	-	-
Due from other funds	450,000	25,428	8,572	-
Prepaid expenses	273,112	-	-	-
Total Current Assets	872,910	201,605	1,731,442	10,009
Noncurrent Assets:				
Property, plant, and equipment net of accumulated depreciation	-	-	-	-
Total Assets	872,910	201,605	1,731,442	10,009
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts payable	-	-	3,540	-
Current portion of claims liabilities	-	-	11,000	-
Due to other funds	-	-	450,000	-
Total Current Liabilities	-	-	464,540	-
Long-Term Liabilities:				
Accrued claims liabilities	-	-	26,000	-
Advances from other funds	-	-	26,000	4,000
Total Long-Term Liabilities	-	-	490,540	4,000
Net Assets				
Invested in capital assets, net of related liabilities	-	-	-	-
Unrestricted	872,910	201,605	1,240,902	6,009
Total Net Assets	872,910	201,605	1,240,902	6,009
Total Liabilities and Net Assets	<u>\$ 872,910</u>	<u>\$ 201,605</u>	<u>\$ 1,731,442</u>	<u>\$ 10,009</u>

CMH			
Equipment Acquisition & Replacement	Equipment Acquisition & Replacement		Total
\$ 50,262	\$ 586,631	\$ 2,689,741	
-	-	6,000	
-	-	6	
-	-	484,000	
-	-	273,112	
50,262	586,631	3,452,859	
490,781	2,311,906	2,802,687	
541,043	2,898,537	6,255,546	
-	8,251	11,791	
-	-	11,000	
-	-	450,000	
-	8,251	472,791	
-	-	26,000	
-	104,000	108,000	
-	104,000	134,000	
-	112,251	606,791	
490,781	2,311,906	2,802,687	
50,262	474,380	2,846,068	
541,043	2,786,286	5,648,755	
\$ 541,043	\$ 2,898,537	\$ 6,255,546	

LAPPEER COUNTY, MICHIGAN

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	Health Insurance	Unemployment Insurance	Workers' Compensation	Centralized Purchasing
Operating Revenues:				
Charges for services	\$ 3,530,664	\$ 15,806	\$ 334,883	\$ -
Operating Expenses:				
Administrative and operating	-	-	-	-
Insurance and claims	3,506,483	17,902	50,331	-
Depreciation	-	-	-	-
Total Operating Expenses	3,506,483	17,902	50,331	-
Operating Income (Loss)	24,181	(2,096)	284,552	-
Non-operating Revenues:				
Intergovernmental-	-	-	-	-
Federal/State	-	8,210	73,280	-
Interest	-	-	-	-
Loss on disposal of assets	-	-	-	-
Total Non-operating Revenues	-	8,210	73,280	-
Net Income (Loss) Before Transfers	24,181	6,114	357,832	-
Transfers:				
Transfers In	-	-	-	-
Change in net assets	24,181	6,114	357,832	-
Net Assets at beginning of year	848,729	195,491	883,070	6,009
Net Assets at end of year	\$ 872,910	\$ 201,605	\$ 1,240,902	\$ 6,009

CMH		
Equipment Acquisition & Replacement	Equipment Acquisition & Replacement	Total
\$ 49,347	\$ 348,011	\$ 4,278,711
14,122	220,990	235,112
-	-	3,574,716
<u>52,238</u>	<u>363,950</u>	<u>416,188</u>
66,360	584,940	4,226,016
(17,013)	(236,929)	52,695
-	4,972	4,972
-	-	81,490
<u>-</u>	<u>(24,277)</u>	<u>(24,277)</u>
-	(19,305)	62,185
(17,013)	(256,234)	114,880
-	150,500	150,500
(17,013)	(105,734)	265,380
<u>558,056</u>	<u>2,892,020</u>	<u>5,383,375</u>
\$ <u>541,043</u>	\$ <u>2,786,286</u>	\$ <u>5,648,755</u>

LAPPEER COUNTY, MICHIGAN
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	Health Insurance	Unemployment Insurance	Workers' Compensation	Centralized Purchasing
Cash Flows From Operating Activities:				
Receipts for services	\$ 3,530,664	\$ 15,743	\$ 334,883	\$ -
Payments to suppliers	(3,330,652)	(17,902)	(47,791)	-
Other cash (payments)	-	-	(1,254)	-
Net Cash Provided (Used) By Operating Activities	<u>200,012</u>	<u>(2,159)</u>	<u>285,838</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	-	-	-	-
Net Cash Used by Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows From Investing Activities:				
Interest earned	-	8,210	73,280	-
Net Cash Provided by Investing Activities	<u>-</u>	<u>8,210</u>	<u>73,280</u>	<u>-</u>
Net increase in cash and cash equivalents	200,012	6,051	359,118	-
Cash and Cash Equivalents at beginning of year	(50,214)	170,120	1,363,752	10,009
Cash and Cash Equivalents at end of year	<u>\$ 149,798</u>	<u>\$ 176,171</u>	<u>\$ 1,722,870</u>	<u>\$ 10,009</u>
Reconciliation of Operating Loss to Net Cash Used by Operating Activities:				
Operating Income (Loss)	\$ 24,181	\$(2,096)	\$ 284,552	\$ -
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	-	(63)	(1,254)	-
Prepaid expenses	175,831	-	-	-
Accounts payable	-	-	3,540	-
Accrued claims	-	-	(1,000)	-
Net Cash Provided (Used) by Operating Activities	<u>\$ 200,012</u>	<u>\$(2,159)</u>	<u>\$ 285,838</u>	<u>\$ -</u>

CMH			
Equipment Acquisition & Replacement	Equipment Acquisition & Replacement		Total
\$ 49,347	\$ 350,011	\$	4,280,648
(14,122)	(252,117)	(3,662,584)
-	-	(1,254)
<u>35,225</u>	<u>97,894</u>		<u>616,810</u>
-	150,500		150,500
-	<u>150,500</u>		<u>150,500</u>
-	(143,058)	(143,058)
-	(143,058)	(143,058)
-	-		81,490
-	-		<u>81,490</u>
35,225	105,336		705,742
15,037	481,295		1,989,999
<u>\$ 50,262</u>	<u>\$ 586,631</u>	<u>\$</u>	<u>2,695,741</u>
\$(17,013)	\$(236,929)	\$	52,695
52,238	363,950		416,188
-	2,000		683
-	15,835		191,666
-	(46,962)	(43,422)
-	-	(1,000)
<u>\$ 35,225</u>	<u>\$ 97,894</u>	<u>\$</u>	<u>616,810</u>

Lapeer County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended December 31, 2007

Income Statement:	Total	Health Insurance	Unemployment Insurance	Workers Comp	Centralized Purchasing	CMH Equipment	Equipment Acquisition & Replacement
Operating Revenues	4,278,711	3,530,664	15,806	334,883	-	49,347	348,011
Operating Expenses	(3,809,828)	(3,506,483)	(17,902)	(50,331)	-	(14,122)	(220,990)
Depreciation	(416,188)	-	-	-	-	(52,238)	(363,950)
Total Expenses	<u>(4,226,016)</u>	<u>(3,506,483)</u>	<u>(17,902)</u>	<u>(50,331)</u>	<u>-</u>	<u>(66,360)</u>	<u>(584,940)</u>
Net Profit/(Loss)	52,695	24,181	(2,096)	284,552	-	(17,013)	(236,929)
Non Operating Revenue/(Exp)	62,185	-	8,210	73,280	-	-	(19,305)
Operating Transfers In/(Out)	<u>150,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,500</u>
Net Increase/(Decrease)	265,380	24,181	6,114	357,832	-	(17,013)	(105,734)
Beginning R/E per CAFR	<u>5,383,375</u>	<u>848,729</u>	<u>195,491</u>	<u>883,070</u>	<u>6,009</u>	<u>558,056</u>	<u>2,892,020</u>
Ending R/E per CAFR	<u><u>5,648,755</u></u>	<u><u>872,910</u></u>	<u><u>201,605</u></u>	<u><u>1,240,902</u></u>	<u><u>6,009</u></u>	<u><u>541,043</u></u>	<u><u>2,786,286</u></u>
A-87 R/E Adjustments:							
Prior Year Adjustments	(3,463,450)	-	-	-	-	-	(3,463,450)
Current Year Adjustments	<u>(150,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(150,500)</u>
Total Adjustments	<u><u>(3,613,950)</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>(3,613,950)</u></u>
A-87 Adjusted R/E	<u><u>2,034,805</u></u>	<u><u>872,910</u></u>	<u><u>201,605</u></u>	<u><u>1,240,902</u></u>	<u><u>6,009</u></u>	<u><u>541,043</u></u>	<u><u>(827,664)</u></u>
Sixty Day Operating Expense	(634,971)	(584,414)	(2,984)	(8,389)	-	2,354	36,832
Excess Reserves	1,399,834	288,496	198,621	1,232,514	6,009	543,397	(790,832)
Available months of WCR	6.4	3.0	135.1	295.9	N/A	459.7	(44.9)