

**LAPEER COUNTY,
MICHIGAN
COUNTY-WIDE
COST ALLOCATION PLAN
FISCAL 2014**

Based on Actual Costs
For The Year Ended
December 31, 2014

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

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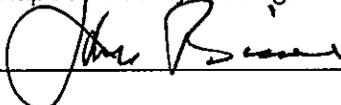
LAPEER COUNTY, MICHIGAN
COUNTY-WIDE COST ALLOCATION PLAN
Certification by the Responsible County Official

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

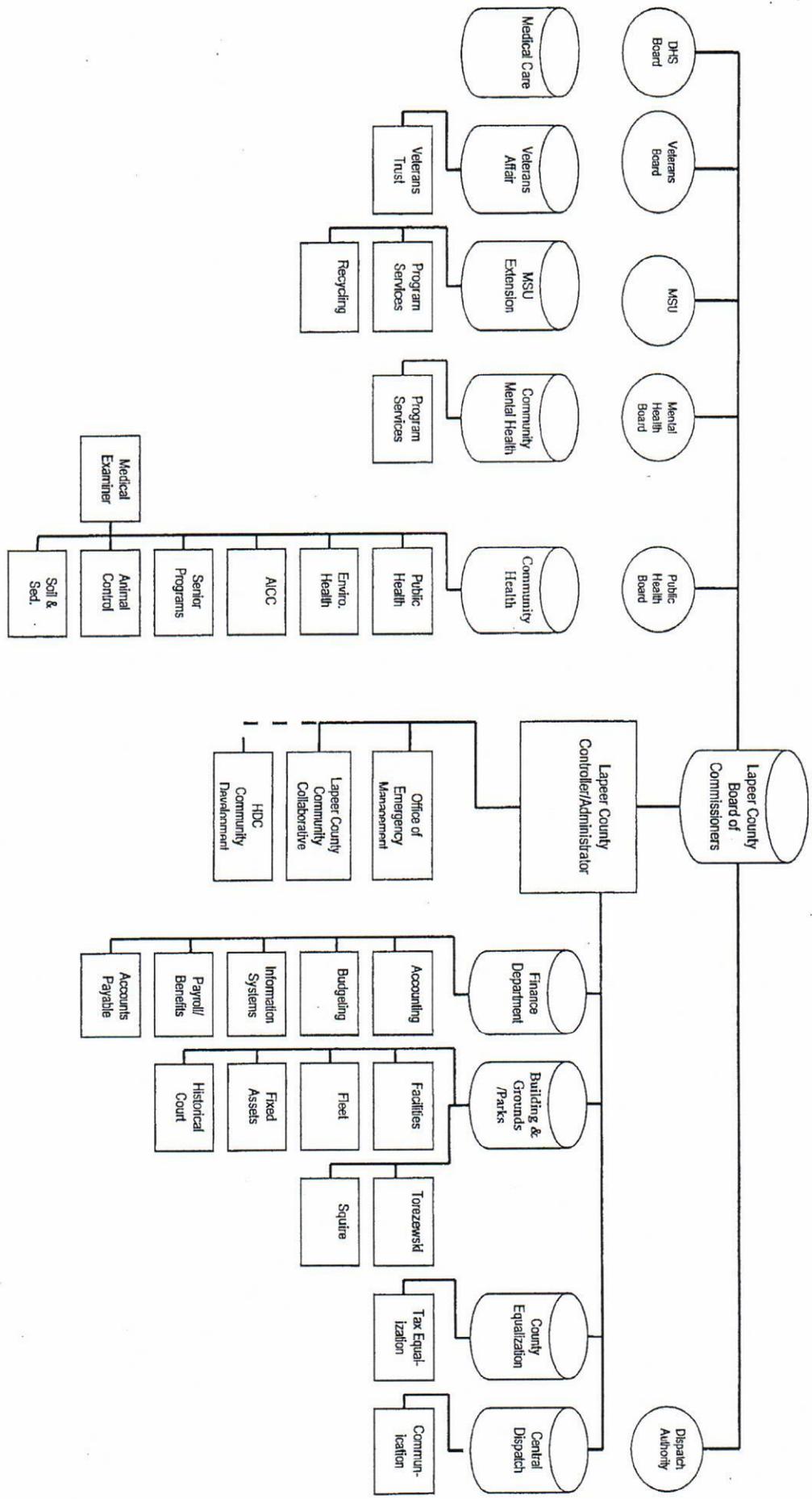
1.) All costs included in this proposal for the year ended December 31, 2014 to establish cost allocations or billings for the year beginning January 1, 2016, are allowable in accordance with the requirements of 2 CFR Part 225, Cost Principles for State, Local and Indian Tribal Governments (OMB Circular A-87) and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

Signature: 
Name of Official: John Biscoe
Title: County Controller/Administrator
Date: August 14, 2015

LAPEER COUNTY APPOINTED ORGANIZATIONAL CHART



INTRODUCTION

The cost allocation plan for indirect services provided by central service departments were based on actual expenditures for the fiscal year ended 2014. 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.

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Table of Contents

Summary Data	Summary	Page #
Schedule A - Allocated Costs By Department	A	1
Schedule B - Fixed Costs Proposed	B	12
Schedule C - Summary Of Allocated Costs	C	15
Schedule D - Detail Of Allocated Costs	D	18
Schedule E - Summary Of Allocation Basis	E	24
Building Use Charge	Detail	Page #
Narrative	1.1	27
Schedule .2 - Detail Costs To Be Allocated	1.2	28
Schedule .3 - Costs To Be Allocated By Activity	1.3	29
Schedule .4 - Detail Activity Allocations-County Complex	1.4.1	31
Schedule .4 - Detail Activity Allocations-Annex	1.4.2	32
Schedule .4 - Detail Activity Allocations-Jail	1.4.3	33
Schedule .4 - Detail Activity Allocations-Health Building	1.4.4	34
Schedule .4 - Detail Activity Allocations-Garage	1.4.5	35
Schedule .4 - Detail Activity Allocations-Storage Bldg	1.4.6	36
Schedule .4 - Detail Activity Allocations-Animal Shelter	1.4.7	37
Schedule .4 - Detail Activity Allocations-Historical CH	1.4.8	38
Schedule .5 - Allocation Summary	1.5	39
Administrative	Detail	Page #
Narrative	2.1	41
Schedule .2 - Detail Costs To Be Allocated	2.2	42
Schedule .3 - Costs To Be Allocated By Activity	2.3	43
Schedule .4 - Detail Activity Allocations-Admin Services	2.4.1	44
Schedule .5 - Allocation Summary	2.5	46
Professional Services	Detail	Page #
Narrative	3.1	48
Schedule .2 - Detail Costs To Be Allocated	3.2	49
Schedule .3 - Costs To Be Allocated By Activity	3.3	50
Schedule .4 - Detail Activity Allocations-Accounting Serv	3.4.1	52
Schedule .4 - Detail Activity Allocations-Consulting Serv	3.4.2	55
Schedule .4 - Detail Activity Allocations-Labor Relations	3.4.3	56
Schedule .4 - Detail Activity Allocations-Direct Services	3.4.4	57
Schedule .5 - Allocation Summary	3.5	58

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Table of Contents

	Detail	Page #
Prosecuting Attorney		
Narrative	4.1	61
Schedule .2 - Detail Costs To Be Allocated	4.2	62
Schedule .3 - Costs To Be Allocated By Activity	4.3	63
Schedule .4 - Detail Activity Allocations-Civil Counsel	4.4.1	65
Schedule .5 - Allocation Summary	4.5	67
Treasurer		
Narrative	5.1	69
Schedule .2 - Detail Costs To Be Allocated	5.2	70
Schedule .3 - Costs To Be Allocated By Activity	5.3	71
Schedule .4 - Detail Activity Allocations-Cash Accounting	5.4.1	73
Schedule .4 - Detail Activity Allocations-Accts Payable	5.4.2	76
Schedule .5 - Allocation Summary	5.5	79
Computer Operations		
Narrative	6.1	82
Schedule .2 - Detail Costs To Be Allocated	6.2	83
Schedule .3 - Costs To Be Allocated By Activity	6.3	84
Schedule .4 - Detail Activity Allocations-Network Support	6.4.1	88
Schedule .4 - Detail Activity Allocations-Desktop Support	6.4.2	90
Schedule .4 - Detail Activity Allocations-Direct Services	6.4.3	91
Schedule .4 - Detail Activity Allocations-General Acctng	6.4.4	92
Schedule .5 - Allocation Summary	6.5	93
Accounting		
Narrative	7.1	95
Schedule .2 - Detail Costs To Be Allocated	7.2	96
Schedule .3 - Costs To Be Allocated By Activity	7.3	97
Schedule .4 - Detail Activity Allocations-General Acctng	7.4.1	101
Schedule .4 - Detail Activity Allocations-Accts Payable	7.4.2	104
Schedule .4 - Detail Activity Allocations-Payroll	7.4.3	107
Schedule .4 - Detail Activity Allocations-Term Payoff	7.4.4	109
Schedule .5 - Allocation Summary	7.5	111
Utilities		
Narrative	8.1	114
Schedule .2 - Detail Costs To Be Allocated	8.2	115
Schedule .3 - Costs To Be Allocated By Activity	8.3	116
Schedule .4 - Detail Activity Allocations-County Complex	8.4.1	118
Schedule .4 - Detail Activity Allocations-Annex	8.4.2	119

Lapeer County, Michigan
 Indirect Cost Allocation Plan

Based On The Year Ended December 31, 2014

Table of Contents

Schedule .4 - Detail Activity Allocations-Jail	8.4.3	120
Schedule .4 - Detail Activity Allocations-Health	8.4.4	121
Schedule .4 - Detail Activity Allocations-Historic CH	8.4.5	122
Schedule .4 - Detail Activity Allocations-Storage Bldg	8.4.6	123
Schedule .4 - Detail Activity Allocations-Other Buildings	8.4.7	124
Schedule .5 - Allocation Summary	8.5	125
Building & Grounds	Detail	Page #
Narrative	9.1	127
Schedule .2 - Detail Costs To Be Allocated	9.2	128
Schedule .3 - Costs To Be Allocated By Activity	9.3	129
Schedule .4 - Detail Activity Allocations-County Complex	9.4.1	137
Schedule .4 - Detail Activity Allocations-Annex	9.4.2	138
Schedule .4 - Detail Activity Allocations-Jail	9.4.3	139
Schedule .4 - Detail Activity Allocations-Health Building	9.4.4	140
Schedule .4 - Detail Activity Allocations-Garage	9.4.5	141
Schedule .4 - Detail Activity Allocations-Storage Bldg	9.4.6	142
Schedule .4 - Detail Activity Allocations-Animal Shelter	9.4.7	143
Schedule .4 - Detail Activity Allocations-Social Services	9.4.8	144
Schedule .4 - Detail Activity Allocations-Central Disp	9.4.9	145
Schedule .4 - Detail Activity Allocations-Mental Health	9.4.10	146
Schedule .4 - Detail Activity Allocations-Historic CH	9.4.11	147
Schedule .4 - Detail Activity Allocations-Other Bldgs	9.4.12	148
Schedule .4 - Detail Activity Allocations-Phone/Network	9.4.13	149
Schedule .4 - Detail Activity Allocations-Direct Services	9.4.14	151
Schedule .5 - Allocation Summary	9.5	152
Insurance	Detail	Page #
Narrative	10.1	158
Schedule .2 - Detail Costs To Be Allocated	10.2	159
Schedule .3 - Costs To Be Allocated By Activity	10.3	160
Schedule .4 - Detail Activity Allocations-General Liab	10.4.1	163
Schedule .4 - Detail Activity Allocations-Vehicle Ins	10.4.2	165
Schedule .4 - Detail Activity Allocations-Sheriff	10.4.3	166
Schedule .4 - Detail Activity Allocations-Health/CMH	10.4.4	167
Schedule .4 - Detail Activity Allocations-Prop Co Complex	10.4.5	168
Schedule .4 - Detail Activity Allocations-Prop Annex	10.4.6	169
Schedule .4 - Detail Activity Allocations-Prop Jail	10.4.7	170
Schedule .4 - Detail Activity Allocations-Prop Health Bld	10.4.8	171



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Table of Contents

Schedule .4 - Detail Activity Allocations-Prop Storage Bd	10.4.9	172
Schedule .4 - Detail Activity Allocations-Prop Hist. CH	10.4.10	173
Schedule .4 - Detail Activity Allocations-Prop Misc Bldgs	10.4.11	174
Schedule .5 - Allocation Summary	10.5	175

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Allocated Costs By Department

Detail

Central Service Departments	Bd of Comm	Circuit Court	District Court	Jury Board	Indigent Counsel	Adult Probation	Elections
Building Use Charge	10,668	62,777	46,344	0	0	7,697	0
Administrative	4,539	10,895	13,489	0	0	0	0
Professional Services	396	3,309	5,198	64	2,341	102	430
Prosecuting Attorney	1,236	2,966	3,673	0	0	0	0
Treasurer	114	5,738	609	44	5,441	69	577
Computer Operations	9,714	25,266	23,914	0	0	0	0
Accounting	2,256	24,314	9,878	301	13,906	476	2,116
Utilities	7,948	42,596	34,448	0	0	5,106	0
Building & Grounds	15,899	91,818	68,833	0	0	11,513	0
Insurance	1,773	13,359	9,442	0	0	686	20
Total Allocated	54,543	283,038	215,828	409	21,688	25,649	3,143
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	54,543	283,038	215,828	409	21,688	25,649	3,143
Adjustments	0	0	0	0	0	0	0
Proposed Costs	54,543	283,038	215,828	409	21,688	25,649	3,143



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Allocated Costs By Department

Detail

Central Service Departments	County Clerk	Equalization	Reg of Deeds	Drain Comm	Sheriff Admin	Crim Just Trng	Jail
Building Use Charge	18,646	6,129	7,784	5,751	21,219	0	123,806
Administrative	5,188	648	2,594	2,529	19,585	0	19,326
Professional Services	2,297	566	1,398	1,210	9,137	7	8,754
Prosecuting Attorney	1,412	176	707	688	5,332	0	5,262
Treasurer	54,901	15	5,475	92	1,081	17	736
Computer Operations	14,194	2,280	9,144	2,401	26,141	0	2,679
Accounting	5,897	1,195	3,187	2,783	5,543	44	6,579
Utilities	12,371	4,067	5,626	3,815	23,955	0	128,561
Building & Grounds	26,065	8,674	18,303	8,391	29,720	0	161,456
Insurance	3,567	809	1,717	2,807	102,467	0	87,922
Total Allocated	144,538	24,559	55,935	30,467	244,180	68	545,081
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	144,538	24,559	55,935	30,467	244,180	68	545,081
Adjustments	0	0	0	0	0	0	0
Proposed Costs	144,538	24,559	55,935	30,467	244,180	68	545,081



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Allocated Costs By Department

Detail

Central Service Departments	Medical Examiner	MSU Extension	Planning	LDC Development	Road Comm	Parks & Rec	Polly Ann Trail
Building Use Charge	0	11,529	0	0	0	0	0
Administrative	0	1,297	0	0	0	1,362	0
Professional Services	528	874	36	2	381	755	29
Prosecuting Attorney	0	353	0	0	0	371	0
Treasurer	279	65	11	2	561	1,383	8
Computer Operations	0	2,158	0	0	0	1,241	0
Accounting	1,898	1,815	123	11	860	4,183	87
Utilities	0	5,711	0	0	0	0	0
Building & Grounds	0	17,762	0	0	0	1,563	0
Insurance	70	1,996	0	0	168	1,771	6
Total Allocated	2,775	43,560	170	15	1,970	12,629	130
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,775	43,560	170	15	1,970	12,629	130
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,775	43,560	170	15	1,970	12,629	130



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Allocated Costs By Department

Detail

Central Service Departments	911 Fund	Friend of Court	FOC DP	Marriage Counsel	Health Dept	Mental Health	Pers. Care-Aide
Building Use Charge	0	28,002	0	0	59,836	0	4,796
Administrative	11,737	11,608	0	0	22,439	46,954	9,079
Professional Services	5,367	4,551	0	22	9,173	30,696	3,728
Prosecuting Attorney	3,196	3,161	0	0	6,110	12,788	2,472
Treasurer	1,503	6,871	0	1,861	2,578	7,296	1,035
Computer Operations	15,541	0	11,538	0	35,615	0	3,009
Accounting	11,048	12,174	0	48	19,766	77,335	9,836
Utilities	0	18,579	0	0	29,639	0	3,465
Building & Grounds	13,302	40,541	0	0	91,316	74,800	10,983
Insurance	7,585	9,086	0	0	18,096	41,425	5,647
Total Allocated	69,279	134,573	11,538	1,931	294,568	291,294	54,050
Roll Forward	0	24,810	(88)	0	0	0	0
Cost With Roll Forward	69,279	159,383	11,450	1,931	294,568	291,294	54,050
Adjustments	0	0	0	0	0	0	0
Proposed Costs	69,279	159,383	11,450	1,931	294,568	291,294	54,050



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Allocated Costs By Department

Detail

Central Service Departments	Animal Control	Environ Recycle	M.H. Court	County Surveyor	ROD Automation	Budget Stablization	Rental Property
Building Use Charge	5,647	0	0	0	0	0	0
Administrative	2,205	0	0	648	129	0	0
Professional Services	1,365	61	17	283	218	32	120
Prosecuting Attorney	600	0	0	176	35	0	0
Treasurer	1,556	107	0	23	1,179	0	311
Computer Operations	2,280	0	0	0	0	0	0
Accounting	(1,633)	137	38	752	923	73	628
Utilities	0	0	0	0	0	0	0
Building & Grounds	7,446	0	0	0	0	0	0
Insurance	2,622	0	2	51	42	0	0
Total Allocated	22,088	305	57	1,933	2,526	105	1,059
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	22,088	305	57	1,933	2,526	105	1,059
Adjustments	0	0	0	0	0	0	0
Proposed Costs	22,088	305	57	1,933	2,526	105	1,059



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	3,418	0	0	0	0	0
Administrative	648	1,621	0	10,376	195	1,297	0
Professional Services	405	1,560	249	7,876	325	985	154
Prosecuting Attorney	176	441	0	2,825	53	353	0
Treasurer	146	4,624	277	363	146	110	283
Computer Operations	760	3,126	0	0	0	0	0
Accounting	1,652	5,125	1,200	11,782	1,284	2,327	719
Utilities	0	2,267	0	0	0	0	0
Building & Grounds	78	4,896	0	1,399	0	155	0
Insurance	298	907	0	40,199	1,985	5,127	0
Total Allocated	4,163	27,985	1,726	74,820	3,988	10,354	1,156
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	4,163	27,985	1,726	74,820	3,988	10,354	1,156
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,163	27,985	1,726	74,820	3,988	10,354	1,156



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Allocated Costs By Department

Detail

Central Service Departments	Law Library	Comm Development	Senior Millage	Local Reserve Fund	F.I.A.	MCF Operations	Child Care
Building Use Charge	0	0	0	0	0	0	0
Administrative	0	0	0	0	0	0	1,751
Professional Services	69	66	138	34	51	543	1,573
Prosecuting Attorney	0	0	0	0	0	0	477
Treasurer	40	47	956	0	70	1,479	2,365
Computer Operations	0	0	0	0	0	0	2,620
Accounting	299	208	612	76	196	1,254	7,124
Utilities	0	0	0	0	0	0	0
Building & Grounds	0	155	0	0	0	0	155
Insurance	0	0	0	0	0	0	643
Total Allocated	408	476	1,706	110	317	3,276	16,708
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	408	476	1,706	110	317	3,276	16,708
Adjustments	0	0	0	0	0	0	0
Proposed Costs	408	476	1,706	110	317	3,276	16,708



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Allocated Costs By Department

Detail

Central Service Departments	Veterans Trust	Soldiers Relief	Soil & Sed	Family Cont Cord	Comm Collaborat	Debt Serv Funds	Cap Proj Funds
Building Use Charge	0	3,625	0	0	0	0	0
Administrative	0	1,881	973	0	454	0	0
Professional Services	181	1,296	516	42	432	167	679
Prosecuting Attorney	0	512	265	0	124	0	0
Treasurer	169	1,047	190	20	94	1,119	193
Computer Operations	0	3,381	0	0	0	0	0
Accounting	967	2,900	2,097	120	1,237	468	1,819
Utilities	0	2,619	0	0	0	0	0
Building & Grounds	0	8,513	0	0	0	0	0
Insurance	0	961	449	18	197	0	0
Total Allocated	1,317	26,735	4,490	200	2,538	1,754	2,691
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,317	26,735	4,490	200	2,538	1,754	2,691
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,317	26,735	4,490	200	2,538	1,754	2,691



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Allocated Costs By Department

Detail

Central Service Departments	Delinquent Tax	Foreclosure	Revolving Drain	Treas Admin Fund	Drain Equipment	CMH Equipment	Equip Aquisition
Building Use Charge	0	0	0	0	0	0	5,589
Administrative	0	908	0	0	454	0	0
Professional Services	132	977	32	22	735	152	2,146
Prosecuting Attorney	0	247	0	0	124	0	0
Treasurer	48,144	20,417	28	0	332	42	2,018
Computer Operations	0	760	0	0	0	0	0
Accounting	475	2,835	156	48	2,542	492	11,998
Utilities	0	0	0	0	0	0	3,623
Building & Grounds	0	78	0	0	0	0	10,021
Insurance	0	315	0	0	187	0	6,030
Total Allocated	48,751	26,537	216	70	4,374	686	41,425
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	48,751	26,537	216	70	4,374	686	41,425
Adjustments	0	0	0	0	0	0	0
Proposed Costs	48,751	26,537	216	70	4,374	686	41,425



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Allocated Costs By Department

Detail

Central Service Departments	Unempl Insurance	Workers Comp Ins	Health Insurance	Retirement Sys	Health Care Save	Special Assess	FIA Space Costs
Building Use Charge	0	0	0	0	0	0	0
Administrative	0	0	0	0	0	0	0
Professional Services	29	71	6,009	132	53	261	0
Prosecuting Attorney	0	0	0	0	0	0	0
Treasurer	2	36	594	9	0	441	0
Computer Operations	0	0	0	0	0	0	0
Accounting	71	289	14,269	329	116	1,262	0
Utilities	0	0	0	0	0	0	0
Building & Grounds	0	0	0	0	0	0	74,286
Insurance	0	0	0	0	0	0	4,144
Total Allocated	102	396	20,872	470	169	1,964	78,430
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	102	396	20,872	470	169	1,964	78,430
Adjustments	0	0	0	0	0	0	0
Proposed Costs	102	396	20,872	470	169	1,964	78,430



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Allocated Costs By Department

Detail

Central Service Departments	All Others	SubTotal	Direct Billed	Unallocated	Total
Building Use Charge	49,172	482,435	0	0	482,435
Administrative	0	206,809	0	0	206,809
Professional Services	3	121,542	0	0	121,542
Prosecuting Attorney	0	56,311	0	1,110,147	1,166,458
Treasurer	5	187,344	0	179,674	367,018
Computer Operations	0	197,762	0	0	197,762
Accounting	8	296,933	65,307	0	362,240
Utilities	13,701	348,097	0	0	348,097
Building & Grounds	16,200	814,321	10,778	0	825,099
Insurance	3,256	377,852	0	0	377,852
Total Allocated	82,345	3,089,406	76,085	1,289,821	4,455,312
Roll Forward	0	24,722	0	0	24,722
Cost With Roll Forward	82,345	3,114,128	76,085	1,289,821	4,480,034
Adjustments	0	0	0	0	0
Proposed Costs	82,345	3,114,128	76,085	1,289,821	4,480,034



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2014	Fixed Costs Fiscal 2014	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Bd of Comm	54,543	0	0	54,543	0	54,543
Circuit Court	283,038	0	0	283,038	0	283,038
District Court	215,828	0	0	215,828	0	215,828
Jury Board	409	0	0	409	0	409
Indigent Counsel	21,688	0	0	21,688	0	21,688
Adult Probation	25,649	0	0	25,649	0	25,649
Elections	3,143	0	0	3,143	0	3,143
County Clerk	144,538	0	0	144,538	0	144,538
Equalization	24,559	0	0	24,559	0	24,559
Reg of Deeds	55,935	0	0	55,935	0	55,935
Drain Comm	30,467	0	0	30,467	0	30,467
Sheriff Admin	244,180	0	0	244,180	0	244,180
Crim Just Trng	68	0	0	68	0	68
Jail	545,081	0	0	545,081	0	545,081
Medical Examiner	2,775	0	0	2,775	0	2,775
MSU Extension	43,560	0	0	43,560	0	43,560
Planning	170	0	0	170	0	170
LDC Development	15	0	0	15	0	15
Road Comm	1,970	0	0	1,970	0	1,970
Parks & Rec	12,629	0	0	12,629	0	12,629
Polly Ann Trail	130	0	0	130	0	130
911 Fund	69,279	0	0	69,279	0	69,279
Friend of Court	134,573	109,763	24,810	159,383	0	159,383
FOC DP	11,538	11,626	(88)	11,450	0	11,450
Marriage Counsel	1,931	0	0	1,931	0	1,931
Health Dept	294,568	0	0	294,568	0	294,568
Mental Health	291,294	0	0	291,294	0	291,294
Pers. Care-Aide	54,050	0	0	54,050	0	54,050
Animal Control	22,088	0	0	22,088	0	22,088
Environ Recycle	305	0	0	305	0	305
M.H. Court	57	0	0	57	0	57
County Surveyor	1,933	0	0	1,933	0	1,933
ROD Automation	2,526	0	0	2,526	0	2,526
Budget Stablization	105	0	0	105	0	105



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2014	Fixed Costs Fiscal 2014	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Rental Property	1,059	0	0	1,059	0	1,059
Emerg Management	4,163	0	0	4,163	0	4,163
Community Grants	27,985	0	0	27,985	0	27,985
T.N.U.	1,726	0	0	1,726	0	1,726
Police Services	74,820	0	0	74,820	0	74,820
Law Enforc Prog	3,988	0	0	3,988	0	3,988
Law Enforc Grant	10,354	0	0	10,354	0	10,354
Law Enforc Other	1,156	0	0	1,156	0	1,156
Law Library	408	0	0	408	0	408
Comm Development	476	0	0	476	0	476
Senior Millage	1,706	0	0	1,706	0	1,706
Local Reserve Fund	110	0	0	110	0	110
F.I.A.	317	0	0	317	0	317
MCF Operations	3,276	0	0	3,276	0	3,276
Child Care	16,708	0	0	16,708	0	16,708
Veterans Trust	1,317	0	0	1,317	0	1,317
Soldiers Relief	26,735	0	0	26,735	0	26,735
Soil & Sed	4,490	0	0	4,490	0	4,490
Family Cont Cord	200	0	0	200	0	200
Comm Collaborat	2,538	0	0	2,538	0	2,538
Debt Serv Funds	1,754	0	0	1,754	0	1,754
Cap Proj Funds	2,691	0	0	2,691	0	2,691
Deliquent Tax	48,751	0	0	48,751	0	48,751
Foreclosure	26,537	0	0	26,537	0	26,537
Revolving Drain	216	0	0	216	0	216
Treas Admin Fund	70	0	0	70	0	70
Drain Equipment	4,374	0	0	4,374	0	4,374
CMH Equipment	686	0	0	686	0	686
Equip Aquisition	41,425	0	0	41,425	0	41,425
Unempl Insurance	102	0	0	102	0	102
Workers Comp Ins	396	0	0	396	0	396
Health Insurance	20,872	0	0	20,872	0	20,872
Retirement Sys	470	0	0	470	0	470
Health Care Save	169	0	0	169	0	169



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2014	Fixed Costs Fiscal 2014	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Special Assess	1,964	0	0	1,964	0	1,964
FIA Space Costs	78,430	0	0	78,430	0	78,430
All Others	82,345	0	0	82,345	0	82,345
SubTotal	3,089,406	121,389	24,722	3,114,128	0	3,114,128
Direct Billed	76,085					76,085
Unallocated	1,289,821					1,289,821
Total	4,455,312					4,480,034



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Use Charge	0	537,173	
Administrative	223,289	(24,476)	
Professional Services	151,966	(2,956)	
Prosecuting Attorney	1,151,145	(102,985)	
Treasurer	363,676	(48,202)	
Computer Operations	199,549	58,529	
Accounting	336,290	9,589	
Utilities	384,460	(5,609)	
Building & Grounds	742,073	92,170	
Insurance	393,824	(4,193)	
Bd of Comm			54,543
Circuit Court			283,038
District Court			215,828
Jury Board			409
Indigent Counsel			21,688
Adult Probation			25,649
Elections			3,143
County Clerk			144,538
Equalization			24,559
Reg of Deeds			55,935
Drain Comm			30,467
Sheriff Admin			244,180
Crim Just Trng			68
Jail			545,081
Medical Examiner			2,775
MSU Extension			43,560
Planning			170
LDC Development			15
Road Comm			1,970
Parks & Rec			12,629
Polly Ann Trail			130
911 Fund			69,279
Friend of Court			134,573
FOC DP			11,538
Marriage Counsel			1,931
Health Dept			294,568

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Mental Health			291,294
Pers. Care-Aide			54,050
Animal Control			22,088
Environ Recycle			305
M.H. Court			57
County Surveyor			1,933
ROD Automation			2,526
Budget Stablization			105
Rental Property			1,059
Emerg Management			4,163
Community Grants			27,985
T.N.U.			1,726
Police Services			74,820
Law Enforc Prog			3,988
Law Enforc Grant			10,354
Law Enforc Other			1,156
Law Library			408
Comm Development			476
Senior Millage			1,706
Local Reserve Fund			110
F.I.A.			317
MCF Operations			3,276
Child Care			16,708
Veterans Trust			1,317
Soldiers Relief			26,735
Soil & Sed			4,490
Family Cont Cord			200
Comm Collaborat			2,538
Debt Serv Funds			1,754
Cap Proj Funds			2,691
Deliquent Tax			48,751
Foreclosure			26,537
Revolving Drain			216
Treas Admin Fund			70
Drain Equipment			4,374
CMH Equipment			686

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Equip Aquisition			41,425	
Unempl Insurance			102	
Workers Comp Ins			396	
Health Insurance			20,872	
Retirement Sys			470	
Health Care Save			169	
Special Assess			1,964	
FIA Space Costs			78,430	
All Others			82,345	
Direct Billed Total			76,085	
Unallocated Total			1,289,821	
Totals	3,946,272	509,040	4,455,312	Deviation 0



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	(538,125)	0	952	0	0	0	0
Administrative	5,030	(225,485)	2,388	405	70	2,306	4,396
Professional Services	0	0	(152,714)	0	51	0	3,653
Prosecuting Attorney	20,462	9,079	5,337	(1,169,476)	687	19,056	13,612
Treasurer	9,903	3,178	3,970	866	(370,294)	8,224	6,400
Computer Operations	1,941	648	3,125	176	101	(271,231)	2,799
Accounting	5,290	2,529	5,817	688	159	41,518	(414,470)
Utilities	0	0	1,602	0	530	0	4,367
Building & Grounds	13,064	3,242	5,626	883	1,664	2,365	14,501
Insurance	0	0	2,355	0	14	0	2,502
Bd of Comm	10,668	4,539	396	1,236	114	9,714	2,256
Circuit Court	62,777	10,895	3,309	2,966	5,738	25,266	24,314
District Court	46,344	13,489	5,198	3,673	609	23,914	9,878
Jury Board	0	0	64	0	44	0	301
Indigent Counsel	0	0	2,341	0	5,441	0	13,906
Adult Probation	7,697	0	102	0	69	0	476
Elections	0	0	430	0	577	0	2,116
County Clerk	18,646	5,188	2,297	1,412	54,901	14,194	5,897
Equalization	6,129	648	566	176	15	2,280	1,195
Reg of Deeds	7,784	2,594	1,398	707	5,475	9,144	3,187
Drain Comm	5,751	2,529	1,210	688	92	2,401	2,783
Sheriff Admin	21,219	19,585	9,137	5,332	1,081	26,141	5,543
Crim Just Trng	0	0	7	0	17	0	44
Jail	123,806	19,326	8,754	5,262	736	2,679	6,579
Medical Examiner	0	0	528	0	279	0	1,898
MSU Extension	11,529	1,297	874	353	65	2,158	1,815
Planning	0	0	36	0	11	0	123
LDC Development	0	0	2	0	2	0	11
Road Comm	0	0	381	0	561	0	860
Parks & Rec	0	1,362	755	371	1,383	1,241	4,183
Polly Ann Trail	0	0	29	0	8	0	87
911 Fund	0	11,737	5,367	3,196	1,503	15,541	11,048
Friend of Court	28,002	11,608	4,551	3,161	6,871	0	12,174
FOC DP	0	0	0	0	0	11,538	0
Marriage Counsel	0	0	22	0	1,861	0	48



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Health Dept	59,836	22,439	9,173	6,110	2,578	35,615	19,766
Mental Health	0	46,954	30,696	12,788	7,296	0	77,335
Pers. Care-Aide	4,796	9,079	3,728	2,472	1,035	3,009	9,836
Animal Control	5,647	2,205	1,365	600	1,556	2,280	(1,633)
Environ Recycle	0	0	61	0	107	0	137
M.H. Court	0	0	17	0	0	0	38
County Surveyor	0	648	283	176	23	0	752
ROD Automation	0	129	218	35	1,179	0	923
Budget Stablization	0	0	32	0	0	0	73
Rental Property	0	0	120	0	311	0	628
Emerg Management	0	648	405	176	146	760	1,652
Community Grants	3,418	1,621	1,560	441	4,624	3,126	5,125
T.N.U.	0	0	249	0	277	0	1,200
Police Services	0	10,376	7,876	2,825	363	0	11,782
Law Enforc Prog	0	195	325	53	146	0	1,284
Law Enforc Grant	0	1,297	985	353	110	0	2,327
Law Enforc Other	0	0	154	0	283	0	719
Law Library	0	0	69	0	40	0	299
Comm Development	0	0	66	0	47	0	208
Senior Millage	0	0	138	0	956	0	612
Local Reserve Fund	0	0	34	0	0	0	76
F.I.A.	0	0	51	0	70	0	196
MCF Operations	0	0	543	0	1,479	0	1,254
Child Care	0	1,751	1,573	477	2,365	2,620	7,124
Veterans Trust	0	0	181	0	169	0	967
Soldiers Relief	3,625	1,881	1,296	512	1,047	3,381	2,900
Soil & Sed	0	973	516	265	190	0	2,097
Family Cont Cord	0	0	42	0	20	0	120
Comm Collaborat	0	454	432	124	94	0	1,237
Debt Serv Funds	0	0	167	0	1,119	0	468
Cap Proj Funds	0	0	679	0	193	0	1,819
Deliquent Tax	0	0	132	0	48,144	0	475
Foreclosure	0	908	977	247	20,417	760	2,835
Revolving Drain	0	0	32	0	28	0	156
Treas Admin Fund	0	0	22	0	0	0	48



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Drain Equipment	0	454	735	124	332	0	2,542
CMH Equipment	0	0	152	0	42	0	492
Equip Aquisition	5,589	0	2,146	0	2,018	0	11,998
Unempl Insurance	0	0	29	0	2	0	71
Workers Comp Ins	0	0	71	0	36	0	289
Health Insurance	0	0	6,009	0	594	0	14,269
Retirement Sys	0	0	132	0	9	0	329
Health Care Save	0	0	53	0	0	0	116
Special Assess	0	0	261	0	441	0	1,262
FIA Space Costs	0	0	0	0	0	0	0
All Others	49,172	0	3	0	5	0	8
Direct Billings	0	0	0	0	0	0	65,307
Unallocated	0	0	0	1,110,147	179,674	0	0
Total	0	0	0	0	0	0	0



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	3,333	7,361	1,383	0
Professional Services	0	0	0	0
Prosecuting Attorney	15,560	30,706	6,817	0
Treasurer	6,561	13,500	2,218	0
Computer Operations	1,286	2,648	429	0
Accounting	3,505	7,394	1,691	0
Utilities	(385,350)	0	0	0
Building & Grounds	7,008	(886,708)	4,112	0
Insurance	0	0	(394,502)	0
Bd of Comm	7,948	15,899	1,773	54,543
Circuit Court	42,596	91,818	13,359	283,038
District Court	34,448	68,833	9,442	215,828
Jury Board	0	0	0	409
Indigent Counsel	0	0	0	21,688
Adult Probation	5,106	11,513	686	25,649
Elections	0	0	20	3,143
County Clerk	12,371	26,065	3,567	144,538
Equalization	4,067	8,674	809	24,559
Reg of Deeds	5,626	18,303	1,717	55,935
Drain Comm	3,815	8,391	2,807	30,467
Sheriff Admin	23,955	29,720	102,467	244,180
Crim Just Trng	0	0	0	68
Jail	128,561	161,456	87,922	545,081
Medical Examiner	0	0	70	2,775
MSU Extension	5,711	17,762	1,996	43,560
Planning	0	0	0	170
LDC Development	0	0	0	15
Road Comm	0	0	168	1,970
Parks & Rec	0	1,563	1,771	12,629
Polly Ann Trail	0	0	6	130
911 Fund	0	13,302	7,585	69,279
Friend of Court	18,579	40,541	9,086	134,573
FOC DP	0	0	0	11,538
Marriage Counsel	0	0	0	1,931



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Detail Of Allocated Costs

Department	Utilities 8.5	Building & Grounds 9.5	Insurance 10.5	Total Plan Allocated
Health Dept	29,639	91,316	18,096	294,568
Mental Health	0	74,800	41,425	291,294
Pers. Care-Aide	3,465	10,983	5,647	54,050
Animal Control	0	7,446	2,622	22,088
Environ Recycle	0	0	0	305
M.H. Court	0	0	2	57
County Surveyor	0	0	51	1,933
ROD Automation	0	0	42	2,526
Budget Stablization	0	0	0	105
Rental Property	0	0	0	1,059
Emerg Management	0	78	298	4,163
Community Grants	2,267	4,896	907	27,985
T.N.U.	0	0	0	1,726
Police Services	0	1,399	40,199	74,820
Law Enforc Prog	0	0	1,985	3,988
Law Enforc Grant	0	155	5,127	10,354
Law Enforc Other	0	0	0	1,156
Law Library	0	0	0	408
Comm Development	0	155	0	476
Senior Millage	0	0	0	1,706
Local Reserve Fund	0	0	0	110
F.I.A.	0	0	0	317
MCF Operations	0	0	0	3,276
Child Care	0	155	643	16,708
Veterans Trust	0	0	0	1,317
Soldiers Relief	2,619	8,513	961	26,735
Soil & Sed	0	0	449	4,490
Family Cont Cord	0	0	18	200
Comm Collaborat	0	0	197	2,538
Debt Serv Funds	0	0	0	1,754
Cap Proj Funds	0	0	0	2,691
Deliquent Tax	0	0	0	48,751
Foreclosure	0	78	315	26,537
Revolving Drain	0	0	0	216
Treas Admin Fund	0	0	0	70



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Detail Of Allocated Costs

Department	Utilities 8.5	Building & Grounds 9.5	Insurance 10.5	Total Plan Allocated
Drain Equipment	0	0	187	4,374
CMH Equipment	0	0	0	686
Equip Aquisition	3,623	10,021	6,030	41,425
Unempl Insurance	0	0	0	102
Workers Comp Ins	0	0	0	396
Health Insurance	0	0	0	20,872
Retirement Sys	0	0	0	470
Health Care Save	0	0	0	169
Special Assess	0	0	0	1,964
FIA Space Costs	0	74,286	4,144	78,430
All Others	13,701	16,200	3,256	82,345
Direct Billings	0	10,778	0	76,085
Unallocated	0	0	0	1,289,821
Total	0	0	0	4,455,312

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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 Garage	Assigned square footage by department	Building & Grounds department
1.4.6 Storage Bldg	Assigned square footage by department	Building & Grounds department
1.4.7 Animal Shelter	Assigned square footage by department	Building & Grounds department
1.4.8 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 Consulting Serv	Percentage of effort by Central Service Department	Consultant's time summary
3.4.3 Labor Relations	Number of union positions by department	Union deduction report
3.4.4 Direct Services	Dollar amount of assigned services by department	Paid invoices
Prosecuting Attorney		
4.4.1 Civil Counsel	Average number of FTE's by department	FTE Summary
Treasurer		
5.4.1 Cash Accounting	Number of cash receipt transactions by department	Detail transaction history
5.4.2 Accts Payable	Number of accounts payable transactions by department	Detail transaction history
Computer Operations		
6.4.1 Network Support	Number of assigned PC's by department	PC Inventory
6.4.2 Desktop Support	Number of assigned PC's by department	PC Inventory Summary
6.4.3 Direct Services	Dollar amount of contract services by department	Paid Invoices
6.4.4 General Acctng	Direct allocation to Accounting	Employee time summary



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Accounting		
7.4.1 General Acctng	Number of general accounting transactions by department	Detail transaction history
7.4.2 Accts Payable	Number of accounts payable transactions by department	Detail transaction history
7.4.3 Payroll	Dollar amount of payroll expense by department	General ledger
7.4.4 Term Payoff	Dollar amount of wages by benefiting department	General ledger
Utilities		
8.4.1 County Complex	Assigned square footage by department	Building & Grounds department
8.4.2 Annex	Assigned square footage by department	Building & Grounds department
8.4.3 Jail	Assigned square footage by department	Building & Grounds department
8.4.4 Health	Assigned square footage by department	Building & Grounds department
8.4.5 Historic CH	Assigned square footage by department	Building & Grounds department
8.4.6 Storage Bldg	Assigned square footage by department	Building & Grounds department
8.4.7 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 Garage	Assigned square footage by department	Building & Grounds department
9.4.6 Storage Bldg	Assigned square footage by department	Building & Grounds department
9.4.7 Animal Shelter	Assigned square footage by department	Building & Grounds department
9.4.8 Social Services	Direct allocation to FIA	Building & Grounds department
9.4.9 Central Disp	Assigned square footage by department	Building & Grounds department
9.4.10 Mental Health	Assigned square footage by department	Building & Grounds department
9.4.11 Historic CH	Assigned square footage by department	Building & Grounds department
9.4.12 Other Bldgs	Assigned square footage by department	Building & Grounds department
9.4.13 Phone/Network	Number of lines by department	Phone directory
9.4.14 Direct Services	Dollar amount of specific services by department	Paid invoices



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Insurance		
10.4.1 General Liab	Dollar amount of assigned wages by department	General ledger
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 preimums 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 Storage Bd	Assigned square footage by department	Building & Grounds department
10.4.10 Prop Hist. CH	Assigned square footage by department	Building & Grounds department
10.4.11 Prop Misc Bldgs	Dollar amount of insured value by department	Property insurance summary



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

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

<u>Buildings</u>	<u>Use Charge</u>
County Complex	261,035
Annex	17,860
Jail	120,827
Health Building	81,771
Garage	5,470
Storage Building	828
Animal Shelter	5,528
Historical Courthouse	43,854
Total Per Cost Plan	537,173

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
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Building Use Charge

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Professional Services		952	952	
Total Allocated Additions:		<u>952</u>	<u>952</u>	952
Building Use Charge	537,173			
Total Departmental Cost Adjustments:	<u>537,173</u>			537,173
Total To Be Allocated:	<u><u>537,173</u></u>	<u><u>952</u></u>	<u><u> </u></u>	<u><u>538,125</u></u>



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	537,173	0	261,035	17,860	120,827
Functional Cost	537,173	0	261,035	17,860	120,827
Allocation Step 1					
1st Allocation	537,173	0	261,035	17,860	120,827
Allocation Step 2					
Inbound- All Others	952	0	119	119	119
2nd Allocation	952	0	119	119	119
Total For 0010 Building Use					
Total Allocated	538,125	0	261,154	17,979	120,946



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Building Use Charge

	Health Building	Garage	Storage Bldg	Animal Shelter	Historical CH
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	81,771	5,470	828	5,528	43,854
Functional Cost	81,771	5,470	828	5,528	43,854
Allocation Step 1					
1st Allocation	81,771	5,470	828	5,528	43,854
Allocation Step 2					
Inbound- All Others	119	119	119	119	119
2nd Allocation	119	119	119	119	119
Total For 0010 Building Use					
Total Allocated	81,890	5,589	947	5,647	43,973



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	5,028		5,028	2	5,030
Prosecuting Attorney	4,435	7.7386	20,200		20,200	9	20,209
Treasurer	2,173	3.7917	9,898		9,898	5	9,903
Computer Operations	426	0.7433	1,940		1,940	1	1,941
Accounting	1,161	2.0258	5,288		5,288	2	5,290
Building & Grounds	700	1.2214	3,188		3,188	1	3,189
Bd of Comm	2,317	4.0429	10,553		10,553	5	10,558
Circuit Court	13,750	23.9924	62,630		62,630	28	62,658
District Court	10,068	17.5676	45,858		45,858	21	45,879
Adult Probation	1,689	2.9471	7,693		7,693	4	7,697
County Clerk	4,092	7.1401	18,638		18,638	8	18,646
Equalization	1,345	2.3469	6,126		6,126	3	6,129
Drain Comm	1,262	2.2021	5,748		5,748	3	5,751
Jail	5,284	9.2200	24,068		24,068	11	24,079
Friend of Court	6,145	10.7224	27,989		27,989	13	28,002
Community Grants	750	1.3087	3,416		3,416	2	3,418
All Others	609	1.0626	2,774		2,774	1	2,775
SubTotal	57,310	100.0000	261,035		261,035	119	261,154
TOTAL	57,310	100.0000	261,035		261,035	119	261,154

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Reg of Deeds	2,532	43.2969	7,733		7,733	51	7,784
Pers. Care-Aide	1,560	26.6758	4,764		4,764	32	4,796
Soldiers Relief	1,179	20.1607	3,601		3,601	24	3,625
All Others	577	9.8666	1,762		1,762	12	1,774
SubTotal	5,848	100.0000	17,860		17,860	119	17,979
TOTAL	5,848	100.0000	17,860		17,860	119	17,979

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	21,198		21,198	21	21,219
Jail	32,900	82.4561	99,629		99,629	98	99,727
SubTotal	39,900	100.0000	120,827		120,827	119	120,946
TOTAL	39,900	100.0000	120,827		120,827	119	120,946

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Health Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building & Grounds	2,916	12.0596	9,861		9,861	14	9,875
MSU Extension	3,404	14.0778	11,512		11,512	17	11,529
Health Dept	17,668	73.0686	59,749		59,749	87	59,836
All Others	192	0.7940	649		649	1	650
SubTotal	24,180	100.0000	81,771		81,771	119	81,890
TOTAL	24,180	100.0000	81,771		81,771	119	81,890

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	5,470		5,470	119	5,589
SubTotal	3,456	100.0000	5,470		5,470	119	5,589
TOTAL	3,456	100.0000	5,470		5,470	119	5,589

Allocation Basis: Assinged square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Storage Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Attorney	516	26.6667	221		221	32	253
Bd of Comm	224	11.5762	96		96	14	110
Circuit Court	243	12.5581	104		104	15	119
District Court	952	49.1990	407		407	58	465
SubTotal	1,935	100.0000	828		828	119	947
TOTAL	1,935	100.0000	828		828	119	947

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	5,528		5,528	119	5,647
SubTotal	1,715	100.0000	5,528		5,528	119	5,647
TOTAL	1,715	100.0000	5,528		5,528	119	5,647

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
All Others	6,690	100.0000	43,854		43,854	119	43,973
SubTotal	6,690	100.0000	43,854		43,854	119	43,973
TOTAL	6,690	100.0000	43,854		43,854	119	43,973

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Total	County Complex	Annex	Jail	Health Building	Garage	Storage Bldg
Administrative	5,030	5,030	0	0	0	0	0
Prosecuting Attorney	20,462	20,209	0	0	0	0	253
Treasurer	9,903	9,903	0	0	0	0	0
Computer Operations	1,941	1,941	0	0	0	0	0
Accounting	5,290	5,290	0	0	0	0	0
Building & Grounds	13,064	3,189	0	0	9,875	0	0
Bd of Comm	10,668	10,558	0	0	0	0	110
Circuit Court	62,777	62,658	0	0	0	0	119
District Court	46,344	45,879	0	0	0	0	465
Adult Probation	7,697	7,697	0	0	0	0	0
County Clerk	18,646	18,646	0	0	0	0	0
Equalization	6,129	6,129	0	0	0	0	0
Reg of Deeds	7,784	0	7,784	0	0	0	0
Drain Comm	5,751	5,751	0	0	0	0	0
Sheriff Admin	21,219	0	0	21,219	0	0	0
Jail	123,806	24,079	0	99,727	0	0	0
MSU Extension	11,529	0	0	0	11,529	0	0
Friend of Court	28,002	28,002	0	0	0	0	0
Health Dept	59,836	0	0	0	59,836	0	0
Pers. Care-Aide	4,796	0	4,796	0	0	0	0
Animal Control	5,647	0	0	0	0	0	0
Community Grants	3,418	3,418	0	0	0	0	0
Soldiers Relief	3,625	0	3,625	0	0	0	0
Equip Aquisition	5,589	0	0	0	0	5,589	0
All Others	49,172	2,775	1,774	0	650	0	0
Direct Billed	0	0	0	0	0	0	0
Total	538,125	261,154	17,979	120,946	81,890	5,589	947



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Animal Shelter	Historical CH
Administrative	0	0
Prosecuting Attorney	0	0
Treasurer	0	0
Computer Operations	0	0
Accounting	0	0
Building & Grounds	0	0
Bd of Comm	0	0
Circuit Court	0	0
District Court	0	0
Adult Probation	0	0
County Clerk	0	0
Equalization	0	0
Reg of Deeds	0	0
Drain Comm	0	0
Sheriff Admin	0	0
Jail	0	0
MSU Extension	0	0
Friend of Court	0	0
Health Dept	0	0
Pers. Care-Aide	0	0
Animal Control	5,647	0
Community Grants	0	0
Soldiers Relief	0	0
Equip Aquisition	0	0
All Others	0	43,973
Direct Billed	0	0
Total	5,647	43,973



**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 costs of this department have been separated into the following activities based on the assigned responsibilities of the individuals within this department. Those individuals that spend 100% of their time related to a specific activity have been assigned to their respective activity. If an individual is split between 2 or more activities, a time and effort summary was used to distribute the appropriate percentage of effort between the benefiting activities.

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

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

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

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Administrative

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	223,289			223,289
Advertising	(2,766)			
Cost Allocation	(21,640)			
Total Deductions:	(24,406)			(24,406)
Building Use Charge	5,028	2	5,030	
Administrative		1,455	1,455	
Professional Services		2,388	2,388	
Prosecuting Attorney		405	405	
Treasurer		70	70	
Computer Operations		2,306	2,306	
Accounting		4,396	4,396	
Utilities		3,333	3,333	
Building & Grounds		7,361	7,361	
Insurance		1,383	1,383	
Total Allocated Additions:	5,028	23,099	28,127	28,127
Misc Reimb	(70)			
Total Departmental Cost Adjustments:	(70)			(70)
Total To Be Allocated:	203,841	23,099		226,940



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Administrative

	Total	General & Admin	Admin Services
Wages & Benefits			
SALARIES & WAGES	152,003	0	152,003
FRINGE BENEFITS	43,231	0	43,231
Other Expense & Cost			
Supplies	3,463	0	3,463
Operating Expense	186	0	186
*Advertising	2,766	2,766	0
*Cost Allocation	21,640	21,640	0
Departmental Totals			
Total Expenditures	223,289	24,406	198,883
Deductions			
Total Deductions	(24,406)	(24,406)	0
Cost Adjustments			
Misc Reimb	(70)	0	(70)
Functional Cost			
Functional Cost	198,813	0	198,813
Allocation Step 1			
Inbound- All Others	5,028	0	5,028
1st Allocation	203,841	0	203,841
Allocation Step 2			
Inbound- All Others	23,099	0	23,099
2nd Allocation	23,099	0	23,099
Total For 0030 Administrative			
Total Allocated	226,940	0	226,940



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	2.50	0.7139	1,455		1,455		1,455
Prosecuting Attorney	14.00	3.9977	8,149		8,149	930	9,079
Treasurer	4.90	1.3992	2,852		2,852	326	3,178
Computer Operations	1.00	0.2856	582		582	66	648
Accounting	3.90	1.1136	2,270		2,270	259	2,529
Building & Grounds	5.00	1.4278	2,910		2,910	332	3,242
Bd of Comm	7.00	1.9989	4,074		4,074	465	4,539
Circuit Court	16.80	4.7973	9,779		9,779	1,116	10,895
District Court	20.80	5.9395	12,107		12,107	1,382	13,489
County Clerk	8.00	2.2844	4,657		4,657	531	5,188
Equalization	1.00	0.2856	582		582	66	648
Reg of Deeds	4.00	1.1422	2,328		2,328	266	2,594
Drain Comm	3.90	1.1136	2,270		2,270	259	2,529
Sheriff Admin	30.20	8.6236	17,579		17,579	2,006	19,585
Jail	29.80	8.5094	17,346		17,346	1,980	19,326
MSU Extension	2.00	0.5711	1,164		1,164	133	1,297
Parks & Rec	2.10	0.5997	1,222		1,222	140	1,362
911 Fund	18.10	5.1685	10,535		10,535	1,202	11,737
Friend of Court	17.90	5.1114	10,419		10,419	1,189	11,608
Health Dept	34.60	9.8801	20,140		20,140	2,299	22,439
Mental Health	72.40	20.6735	42,144		42,144	4,810	46,954
Pers. Care-Aide	14.00	3.9977	8,149		8,149	930	9,079
Animal Control	3.40	0.9709	1,979		1,979	226	2,205
County Surveyor	1.00	0.2856	582		582	66	648
ROD Automation	0.20	0.0571	116		116	13	129
Emerg Management	1.00	0.2856	582		582	66	648
Community Grants	2.50	0.7139	1,455		1,455	166	1,621
Police Services	16.00	4.5688	9,313		9,313	1,063	10,376
Law Enforc Prog	0.30	0.0857	175		175	20	195
Law Enforc Grant	2.00	0.5711	1,164		1,164	133	1,297



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Child Care	2.70	0.7710	1,572		1,572	179	1,751
Soldiers Relief	2.90	0.8281	1,688		1,688	193	1,881
Soil & Sed	1.50	0.4283	873		873	100	973
Comm Collaborat	0.70	0.1999	407		407	47	454
Foreclosure	1.40	0.3998	815		815	93	908
Drain Equipment	0.70	0.1999	407		407	47	454
SubTotal	350.20	100.0000	203,841		203,841	23,099	226,940
TOTAL	350.20	100.0000	203,841		203,841	23,099	226,940

Allocation Basis: Average number of FTE's by department

Allocation Source: FTE Summary



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Administrative

Receiving Department	Total	Admin Services
Administrative	1,455	1,455
Prosecuting Attorney	9,079	9,079
Treasurer	3,178	3,178
Computer Operations	648	648
Accounting	2,529	2,529
Building & Grounds	3,242	3,242
Bd of Comm	4,539	4,539
Circuit Court	10,895	10,895
District Court	13,489	13,489
County Clerk	5,188	5,188
Equalization	648	648
Reg of Deeds	2,594	2,594
Drain Comm	2,529	2,529
Sheriff Admin	19,585	19,585
Jail	19,326	19,326
MSU Extension	1,297	1,297
Parks & Rec	1,362	1,362
911 Fund	11,737	11,737
Friend of Court	11,608	11,608
Health Dept	22,439	22,439
Mental Health	46,954	46,954
Pers. Care-Aide	9,079	9,079
Animal Control	2,205	2,205
County Surveyor	648	648
ROD Automation	129	129
Emerg Management	648	648
Community Grants	1,621	1,621
Police Services	10,376	10,376
Law Enforc Prog	195	195
Law Enforc Grant	1,297	1,297
Child Care	1,751	1,751
Soldiers Relief	1,881	1,881
Soil & Sed	973	973



All Monetary Values Are \$ Dollars
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Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Administrative

Receiving Department	Total	Admin Services
Comm Collaborat	454	454
Foreclosure	908	908
Drain Equipment	454	454
Direct Billed	0	0
Total	226,940	226,940



**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 general accounting transactions by department.

Consulting Services – this activity accounts includes the costs associated with the preparation of the central service cost allocation plan. The basis of allocation is the percentage of effort by central service 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.

Direct 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 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
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Professional Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	151,966			151,966
Cost Allocation	(2,956)			
Total Deductions:	(2,956)			(2,956)
Professional Services		2,224	2,224	
Treasurer		51	51	
Accounting		3,653	3,653	
Total Allocated Additions:		5,928	5,928	5,928
Total To Be Allocated:	149,010	5,928		154,938



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Professional Services

	Total	General & Admin	Accounting Serv	Consulting Serv	Labor Relations
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Financial Services	84,365	0	72,465	11,900	0
Legal Services	63,643	0	0	0	63,643
Health Services	371	0	0	0	0
*Cost Allocation	2,956	2,956	0	0	0
Education Prog	631	0	0	0	0
Departmental Totals					
Total Expenditures	151,966	2,956	72,465	11,900	63,643
Deductions					
Total Deductions	(2,956)	(2,956)	0	0	0
Functional Cost					
Functional Cost	149,010	0	72,465	11,900	63,643
Allocation Step 1					
1st Allocation	149,010	0	72,465	11,900	63,643
Allocation Step 2					
Inbound- All Others	5,928	0	2,882	474	2,532
2nd Allocation	5,928	0	2,882	474	2,532
Total For 0040 Professional					
Total Allocated	154,938	0	75,347	12,374	66,175



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Professional Services

	Direct Services
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
Financial Services	0
Legal Services	0
Health Services	371
*Cost Allocation	0
Education Prog	631
Departmental Totals	
Total Expenditures	1,002
Deductions	
Total Deductions	0
Functional Cost	1,002
Allocation Step 1	
1st Allocation	1,002
Allocation Step 2	
Inbound- All Others	40
2nd Allocation	40
Total For 0040 Professional	
Total Allocated	1,042



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	747	1.7977	1,303		1,303		1,303
Professional Services	934	2.2477	1,629		1,629		1,629
Prosecuting Attorney	1,260	3.0322	2,197		2,197	91	2,288
Treasurer	1,145	2.7555	1,997		1,997	83	2,080
Computer Operations	548	1.3188	956		956	40	996
Accounting	1,177	2.8325	2,053		2,053	85	2,138
Utilities	607	1.4608	1,059		1,059	44	1,103
Building & Grounds	1,648	3.9659	2,874		2,874	119	2,993
Insurance	609	1.4656	1,062		1,062	44	1,106
Bd of Comm	218	0.5246	380		380	16	396
Circuit Court	1,822	4.3847	3,177		3,177	132	3,309
District Court	752	1.8097	1,311		1,311	54	1,365
Jury Board	35	0.0842	61		61	3	64
Indigent Counsel	1,289	3.1020	2,248		2,248	93	2,341
Adult Probation	56	0.1348	98		98	4	102
Elections	237	0.5703	413		413	17	430
County Clerk	421	1.0131	734		734	30	764
Equalization	171	0.4115	298		298	12	310
Reg of Deeds	348	0.8375	607		607	25	632
Drain Comm	244	0.5872	426		426	18	444
Sheriff Admin	951	2.2886	1,658		1,658	69	1,727
Crim Just Trng	4	0.0096	7		7		7
Jail	600	1.4439	1,046		1,046	43	1,089
Medical Examiner	291	0.7003	507		507	21	528
MSU Extension	200	0.4813	349		349	14	363
Planning	20	0.0481	35		35	1	36
LDC Development	1	0.0024	2		2		2
Road Comm	210	0.5054	366		366	15	381
Parks & Rec	416	1.0011	725		725	30	755
Polly Ann Trail	16	0.0385	28		28	1	29



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
911 Fund	704	1.6942	1,228		1,228	51	1,279
Friend of Court	536	1.2899	935		935	39	974
Marriage Counsel	12	0.0289	21		21	1	22
Health Dept	1,534	3.6916	2,675		2,675	111	2,786
Mental Health	8,036	19.3384	14,018		14,018	582	14,600
Pers. Care-Aide	786	1.8915	1,371		1,371	57	1,428
Animal Control	470	1.1311	820		820	34	854
Environ Recycle	34	0.0818	59		59	2	61
M.H. Court	9	0.0217	16		16	1	17
County Surveyor	156	0.3754	272		272	11	283
ROD Automation	120	0.2888	209		209	9	218
Budget Stablization	18	0.0433	31		31	1	32
Rental Property	66	0.1588	115		115	5	120
Emerg Management	223	0.5367	389		389	16	405
Community Grants	859	2.0672	1,498		1,498	62	1,560
T.N.U.	137	0.3297	239		239	10	249
Police Services	1,945	4.6807	3,392		3,392	141	3,533
Law Enforc Prog	179	0.4308	312		312	13	325
Law Enforc Grant	261	0.6281	455		455	19	474
Law Enforc Other	85	0.2046	148		148	6	154
Law Library	38	0.0914	66		66	3	69
Comm Development	36	0.0866	63		63	3	66
Senior Millage	76	0.1829	133		133	5	138
Local Reserve Fund	19	0.0457	33		33	1	34
F.I.A.	28	0.0674	49		49	2	51
MCF Operations	299	0.7195	521		521	22	543
Child Care	866	2.0840	1,510		1,510	63	1,573
Veterans Trust	100	0.2407	174		174	7	181
Soldiers Relief	292	0.7027	509		509	21	530
Soil & Sed	284	0.6834	495		495	21	516



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Professional Services

Activity - Accounting Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Family Cont Cord	23	0.0554	40		40	2	42
Comm Collaborat	238	0.5727	415		415	17	432
Debt Serv Funds	92	0.2214	160		160	7	167
Cap Proj Funds	374	0.9000	652		652	27	679
Deliquent Tax	73	0.1757	127		127	5	132
Foreclosure	397	0.9554	692		692	29	721
Revolving Drain	18	0.0433	31		31	1	32
Treas Admin Fund	12	0.0289	21		21	1	22
Drain Equipment	264	0.6353	460		460	19	479
CMH Equipment	84	0.2021	146		146	6	152
Equip Aquisition	1,182	2.8445	2,061		2,061	85	2,146
Unempl Insurance	16	0.0385	28		28	1	29
Workers Comp Ins	39	0.0939	68		68	3	71
Health Insurance	3,309	7.9631	5,770		5,770	239	6,009
Retirement Sys	73	0.1757	127		127	5	132
Health Care Save	29	0.0698	51		51	2	53
Special Assess	144	0.3465	251		251	10	261
All Others	2	0.0048	3		3		3
SubTotal	41,554	100.0000	72,465		72,465	2,882	75,347
TOTAL	41,554	100.0000	72,465		72,465	2,882	75,347

Allocation Basis: Number of general accounting transactions by department

Allocation Source: Detail transaction history



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Professional Services

Activity - Consulting Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building Use Charge	8	8.0000	952		952		952
Administrative	6	6.0000	714		714		714
Professional Services	5	5.0000	595		595		595
Prosecuting Attorney	6	6.0000	714		714	35	749
Treasurer	9	9.0000	1,071		1,071	53	1,124
Computer Operations	15	15.0000	1,785		1,785	88	1,873
Accounting	20	20.0000	2,380		2,380	117	2,497
Utilities	4	4.0000	476		476	23	499
Building & Grounds	17	17.0000	2,023		2,023	99	2,122
Insurance	10	10.0000	1,190		1,190	59	1,249
SubTotal	100	100.0000	11,900		11,900	474	12,374
TOTAL	100	100.0000	11,900		11,900	474	12,374

Allocation Basis: Percentage of effort by Central Service Department

Allocation Source: Consultant's time summary



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Professional Services

Activity - Labor Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Attorney	9	3.4749	2,212		2,212	88	2,300
Treasurer	3	1.1583	737		737	29	766
Computer Operations	1	0.3861	246		246	10	256
Accounting	2	0.7722	491		491	20	511
Building & Grounds	2	0.7722	491		491	20	511
District Court	15	5.7915	3,686		3,686	147	3,833
County Clerk	6	2.3166	1,474		1,474	59	1,533
Equalization	1	0.3861	246		246	10	256
Reg of Deeds	3	1.1583	737		737	29	766
Drain Comm	3	1.1583	737		737	29	766
Sheriff Admin	29	11.1969	7,126		7,126	284	7,410
Jail	30	11.5830	7,372		7,372	293	7,665
MSU Extension	2	0.7722	491		491	20	511
911 Fund	16	6.1776	3,932		3,932	156	4,088
Friend of Court	14	5.4054	3,440		3,440	137	3,577
Health Dept	25	9.6525	6,143		6,143	244	6,387
Mental Health	63	24.3244	15,482		15,482	614	16,096
Pers. Care-Aide	9	3.4749	2,212		2,212	88	2,300
Animal Control	2	0.7722	491		491	20	511
Police Services	17	6.5637	4,177		4,177	166	4,343
Law Enforc Grant	2	0.7722	491		491	20	511
Soldiers Relief	3	1.1583	737		737	29	766
Foreclosure	1	0.3861	246		246	10	256
Drain Equipment	1	0.3861	246		246	10	256
SubTotal	259	100.0000	63,643		63,643	2,532	66,175
TOTAL	259	100.0000	63,643		63,643	2,532	66,175

Allocation Basis: Number of union positions by department

Allocation Source: Union deduction report



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Professional Services

Activity - Direct Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	371	37.0259	371		371		371
Accounting	631	62.9741	631		631	40	671
SubTotal	1,002	100.0000	1,002		1,002	40	1,042
TOTAL	1,002	100.0000	1,002		1,002	40	1,042

Allocation Basis: Dollar amount of assigned services by department

Allocation Source: Paid invoices



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Professional Services

Receiving Department	Total	Accounting Serv	Consulting Serv	Labor Relations	Direct Services
Building Use Charge	952	0	952	0	0
Administrative	2,388	1,303	714	0	371
Professional Services	2,224	1,629	595	0	0
Prosecuting Attorney	5,337	2,288	749	2,300	0
Treasurer	3,970	2,080	1,124	766	0
Computer Operations	3,125	996	1,873	256	0
Accounting	5,817	2,138	2,497	511	671
Utilities	1,602	1,103	499	0	0
Building & Grounds	5,626	2,993	2,122	511	0
Insurance	2,355	1,106	1,249	0	0
Bd of Comm	396	396	0	0	0
Circuit Court	3,309	3,309	0	0	0
District Court	5,198	1,365	0	3,833	0
Jury Board	64	64	0	0	0
Indigent Counsel	2,341	2,341	0	0	0
Adult Probation	102	102	0	0	0
Elections	430	430	0	0	0
County Clerk	2,297	764	0	1,533	0
Equalization	566	310	0	256	0
Reg of Deeds	1,398	632	0	766	0
Drain Comm	1,210	444	0	766	0
Sheriff Admin	9,137	1,727	0	7,410	0
Crim Just Trng	7	7	0	0	0
Jail	8,754	1,089	0	7,665	0
Medical Examiner	528	528	0	0	0
MSU Extension	874	363	0	511	0
Planning	36	36	0	0	0
LDC Development	2	2	0	0	0
Road Comm	381	381	0	0	0
Parks & Rec	755	755	0	0	0
Polly Ann Trail	29	29	0	0	0
911 Fund	5,367	1,279	0	4,088	0
Friend of Court	4,551	974	0	3,577	0



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Professional Services

Receiving Department	Total	Accounting Serv	Consulting Serv	Labor Relations	Direct Services
Marriage Counsel	22	22	0	0	0
Health Dept	9,173	2,786	0	6,387	0
Mental Health	30,696	14,600	0	16,096	0
Pers. Care-Aide	3,728	1,428	0	2,300	0
Animal Control	1,365	854	0	511	0
Environ Recycle	61	61	0	0	0
M.H. Court	17	17	0	0	0
County Surveyor	283	283	0	0	0
ROD Automation	218	218	0	0	0
Budget Stablization	32	32	0	0	0
Rental Property	120	120	0	0	0
Emerg Management	405	405	0	0	0
Community Grants	1,560	1,560	0	0	0
T.N.U.	249	249	0	0	0
Police Services	7,876	3,533	0	4,343	0
Law Enforc Prog	325	325	0	0	0
Law Enforc Grant	985	474	0	511	0
Law Enforc Other	154	154	0	0	0
Law Library	69	69	0	0	0
Comm Development	66	66	0	0	0
Senior Millage	138	138	0	0	0
Local Reserve Fund	34	34	0	0	0
F.I.A.	51	51	0	0	0
MCF Operations	543	543	0	0	0
Child Care	1,573	1,573	0	0	0
Veterans Trust	181	181	0	0	0
Soldiers Relief	1,296	530	0	766	0
Soil & Sed	516	516	0	0	0
Family Cont Cord	42	42	0	0	0
Comm Collaborat	432	432	0	0	0
Debt Serv Funds	167	167	0	0	0
Cap Proj Funds	679	679	0	0	0
Deliquent Tax	132	132	0	0	0



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Professional Services

Receiving Department	Total	Accounting Serv	Consulting Serv	Labor Relations	Direct Services
Foreclosure	977	721	0	256	0
Revolving Drain	32	32	0	0	0
Treas Admin Fund	22	22	0	0	0
Drain Equipment	735	479	0	256	0
CMH Equipment	152	152	0	0	0
Equip Aquisition	2,146	2,146	0	0	0
Unempl Insurance	29	29	0	0	0
Workers Comp Ins	71	71	0	0	0
Health Insurance	6,009	6,009	0	0	0
Retirement Sys	132	132	0	0	0
Health Care Save	53	53	0	0	0
Special Assess	261	261	0	0	0
All Others	3	3	0	0	0
Direct Billed	0	0	0	0	0
Total	154,938	75,347	12,374	66,175	1,042



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

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

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

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

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

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

**Computation of Prosecuting Attorney Indirect Costs
Based on the year ended December 31, 2014**

	Total	PA-Misc	PA-DP
Final Costs 2014	\$ 123,586	\$ 104,530	\$ 19,056
Fixed Costs 2014	104,610	85,785	18,825
Roll forward Difference	18,976	18,745	231
Proposed Costs for 2016	\$ 142,562	\$ 123,275	\$ 19,287

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Prosecuting Attorney

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,151,145			1,151,145
Cost Allocation	(102,985)			
Total Deductions:	(102,985)			(102,985)
Building Use Charge	20,421	41	20,462	
Administrative	8,149	930	9,079	
Professional Services	5,123	214	5,337	
Prosecuting Attorney		2,270	2,270	
Treasurer		687	687	
Computer Operations		19,056	19,056	
Accounting		13,612	13,612	
Utilities		15,560	15,560	
Building & Grounds		30,706	30,706	
Insurance		6,817	6,817	
Total Allocated Additions:	33,693	89,893	123,586	123,586
Total To Be Allocated:	1,081,853	89,893		1,171,746



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Prosecuting Attorney

	Total	General & Admin	Civil Counsel	Other Services
Wages & Benefits				
SALARIES & WAGES	716,847	53,850	35,281	627,716
FRINGE BENEFITS	264,229	19,844	13,000	231,385
Other Expense & Cost				
Supplies IV-D	3,797	0	0	3,797
Supplies Other	18,192	1,366	895	15,931
Witness Fees	(22)	0	0	(22)
Subscriptions	28	2	1	25
Stenograph	482	0	0	482
Consulting	6,931	0	0	6,931
Parentage Testing	2,444	0	0	2,444
Subpoenas	282	0	0	282
Process Serv IV-D	678	0	0	678
Telephone	6,919	520	340	6,059
Extraditions	2,532	0	0	2,532
Mileage	1,192	0	0	1,192
Equipment Maint	426	32	21	373
*Cost Allocation	102,985	102,985	0	0
Equipment Rent	4,025	302	198	3,525
Vehicle Cost Alloc.	3,756	0	0	3,756
Tech License	4,146	0	0	4,146
Training	2,844	214	140	2,490
Memberships	1,590	119	78	1,393
Books	6,842	514	337	5,991
Departmental Totals				
Total Expenditures	1,151,145	179,748	50,291	921,106
Deductions				
Total Deductions	(102,985)	(102,985)	0	0



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Prosecuting Attorney

	Total	General & Admin	Civil Counsel	Other Services
Functional Cost	1,048,160	76,763	50,291	921,106
Allocation Step 1				
Inbound- 0040 Professional Services:	714	0	714	0
Inbound- All Others	32,979	2,477	1,623	28,879
Reallocate Admin Costs		(79,240)	4,159	75,081
Unallocated Costs	(1,025,066)	0	0	(1,025,066)
1st Allocation	56,787	0	56,787	0
Allocation Step 2				
Inbound- 0040 Professional Services:	35	0	35	0
Inbound- All Others	89,858	6,750	4,423	78,685
Reallocate Admin Costs		(6,750)	354	6,396
Unallocated Costs	(85,081)	0	0	(85,081)
2nd Allocation	4,812	0	4,812	0
Total For 0050 Prosecuting				
Total Allocated	61,599	0	61,599	0



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	2.50	0.7139	405		405		405
Prosecuting Attorney	14.00	3.9977	2,270		2,270		2,270
Treasurer	4.90	1.3992	795		795	71	866
Computer Operations	1.00	0.2856	162		162	14	176
Accounting	3.90	1.1136	632		632	56	688
Building & Grounds	5.00	1.4278	811		811	72	883
Bd of Comm	7.00	1.9989	1,135		1,135	101	1,236
Circuit Court	16.80	4.7973	2,724		2,724	242	2,966
District Court	20.80	5.9395	3,373		3,373	300	3,673
County Clerk	8.00	2.2844	1,297		1,297	115	1,412
Equalization	1.00	0.2856	162		162	14	176
Reg of Deeds	4.00	1.1422	649		649	58	707
Drain Comm	3.90	1.1136	632		632	56	688
Sheriff Admin	30.20	8.6236	4,897		4,897	435	5,332
Jail	29.80	8.5094	4,832		4,832	430	5,262
MSU Extension	2.00	0.5711	324		324	29	353
Parks & Rec	2.10	0.5997	341		341	30	371
911 Fund	18.10	5.1685	2,935		2,935	261	3,196
Friend of Court	17.90	5.1114	2,903		2,903	258	3,161
Health Dept	34.60	9.8801	5,611		5,611	499	6,110
Mental Health	72.40	20.6735	11,742		11,742	1,046	12,788
Pers. Care-Aide	14.00	3.9977	2,270		2,270	202	2,472
Animal Control	3.40	0.9709	551		551	49	600
County Surveyor	1.00	0.2856	162		162	14	176
ROD Automation	0.20	0.0571	32		32	3	35
Emerg Management	1.00	0.2856	162		162	14	176
Community Grants	2.50	0.7139	405		405	36	441
Police Services	16.00	4.5688	2,594		2,594	231	2,825
Law Enforc Prog	0.30	0.0857	49		49	4	53
Law Enforc Grant	2.00	0.5711	324		324	29	353



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Child Care	2.70	0.7710	438		438	39	477
Soldiers Relief	2.90	0.8281	470		470	42	512
Soil & Sed	1.50	0.4283	243		243	22	265
Comm Collaborat	0.70	0.1999	114		114	10	124
Foreclosure	1.40	0.3998	227		227	20	247
Drain Equipment	0.70	0.1999	114		114	10	124
SubTotal	350.20	100.0000	56,787		56,787	4,812	61,599
TOTAL	350.20	100.0000	56,787		56,787	4,812	61,599

Allocation Basis: Average number of FTE's by department

Allocation Source: FTE Summary



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Prosecuting Attorney

Receiving Department	Total	Civil Counsel
Administrative	405	405
Prosecuting Attorney	2,270	2,270
Treasurer	866	866
Computer Operations	176	176
Accounting	688	688
Building & Grounds	883	883
Bd of Comm	1,236	1,236
Circuit Court	2,966	2,966
District Court	3,673	3,673
County Clerk	1,412	1,412
Equalization	176	176
Reg of Deeds	707	707
Drain Comm	688	688
Sheriff Admin	5,332	5,332
Jail	5,262	5,262
MSU Extension	353	353
Parks & Rec	371	371
911 Fund	3,196	3,196
Friend of Court	3,161	3,161
Health Dept	6,110	6,110
Mental Health	12,788	12,788
Pers. Care-Aide	2,472	2,472
Animal Control	600	600
County Surveyor	176	176
ROD Automation	35	35
Emerg Management	176	176
Community Grants	441	441
Police Services	2,825	2,825
Law Enforc Prog	53	53
Law Enforc Grant	353	353
Child Care	477	477
Soldiers Relief	512	512
Soil & Sed	265	265



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Prosecuting Attorney

Receiving Department	Total	Civil Counsel
Comm Collaborat	124	124
Foreclosure	247	247
Drain Equipment	124	124
Direct Billed	0	0
Total	61,599	61,599



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

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

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

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

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

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

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

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Treasurer

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	363,676			363,676
Cost Allocation	(48,202)			
Total Deductions:	(48,202)			(48,202)
Building Use Charge	9,898	5	9,903	
Administrative	2,852	326	3,178	
Professional Services	3,805	165	3,970	
Prosecuting Attorney	795	71	866	
Treasurer		8,057	8,057	
Computer Operations		8,224	8,224	
Accounting		6,400	6,400	
Utilities		6,561	6,561	
Building & Grounds		13,500	13,500	
Insurance		2,218	2,218	
Total Allocated Additions:	17,350	45,527	62,877	62,877
Total To Be Allocated:	332,824	45,527		378,351



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	General & Admin	Cash Accounting	Accts Payable	General Gov't
Wages & Benefits					
SALARIES & WAGES	217,292	0	101,255	15,784	100,253
FRINGE BENEFITS	89,222	0	41,577	6,478	41,167
Other Expense & Cost					
Postage	4,964	0	0	0	4,964
Supplies	2,548	0	1,187	185	1,176
Telephone	1,319	0	614	96	609
*Cost Allocation	48,202	48,202	0	0	0
Interest Exp	129	0	0	0	129
Departmental Totals					
Total Expenditures	363,676	48,202	144,633	22,543	148,298
Deductions					
Total Deductions	(48,202)	(48,202)	0	0	0
Functional Cost	315,474	0	144,633	22,543	148,298
Allocation Step 1					
Inbound- 0010 Building Use Charge: County	9,898	0	3,732	582	5,584
Inbound- All Others	7,452	0	3,473	541	3,438
Unallocated Costs	(157,320)	0	0	0	(157,320)
1st Allocation	175,504	0	151,838	23,666	0
Allocation Step 2					
Inbound- 0010 Building Use Charge: County	5	0	2	0	3
Inbound- 0100 Building & Grounds: County	13,111	0	4,943	771	7,397
Inbound- All Others	32,411	0	15,103	2,354	14,954
Unallocated Costs	(22,354)	0	0	0	(22,354)
2nd Allocation	23,173	0	20,048	3,125	0



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	198,677	0	171,886	26,791	0



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	3	0.0075	11		11		11
Prosecuting Attorney	24	0.0596	90		90		90
Treasurer	2,120	5.2645	7,993		7,993		7,993
Accounting	15	0.0372	57		57	8	65
Building & Grounds	19	0.0472	72		72	10	82
Circuit Court	744	1.8475	2,805		2,805	391	3,196
District Court	6	0.0149	23		23	3	26
Indigent Counsel	708	1.7581	2,670		2,670	372	3,042
Elections	61	0.1515	230		230	32	262
County Clerk	12,704	31.5469	47,901		47,901	6,678	54,579
Reg of Deeds	1,253	3.1115	4,724		4,724	659	5,383
Sheriff Admin	91	0.2260	343		343	48	391
Crim Just Trng	2	0.0050	8		8	1	9
Jail	45	0.1117	170		170	24	194
Medical Examiner	26	0.0646	98		98	14	112
Road Comm	130	0.3228	490		490	68	558
Parks & Rec	187	0.4644	705		705	98	803
Polly Ann Trail	1	0.0025	4		4	1	5
911 Fund	201	0.4991	758		758	106	864
Friend of Court	1,481	3.6777	5,584		5,584	779	6,363
Marriage Counsel	433	1.0752	1,633		1,633	228	1,861
Health Dept	334	0.8294	1,259		1,259	176	1,435
Mental Health	252	0.6258	950		950	133	1,083
Pers. Care-Aide	76	0.1887	287		287	40	327
Animal Control	282	0.7003	1,063		1,063	148	1,211
Environ Recycle	25	0.0621	94		94	13	107
ROD Automation	248	0.6158	935		935	130	1,065
Rental Property	49	0.1217	185		185	26	211
Emerg Management	18	0.0447	68		68	9	77
Community Grants	1,032	2.5627	3,891		3,891	543	4,434



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
T.N.U.	23	0.0571	87		87	12	99
Police Services	84	0.2086	317		317	44	361
Law Enforc Prog	9	0.0223	34		34	5	39
Law Enforc Grant	12	0.0298	45		45	6	51
Law Enforc Other	42	0.1043	158		158	22	180
Comm Development	7	0.0174	26		26	4	30
Senior Millage	203	0.5041	765		765	107	872
F.I.A.	11	0.0273	41		41	6	47
MCF Operations	341	0.8468	1,286		1,286	179	1,465
Child Care	387	0.9610	1,459		1,459	204	1,663
Veterans Trust	3	0.0075	11		11	2	13
Soldiers Relief	203	0.5041	765		765	107	872
Soil & Sed	32	0.0795	121		121	17	138
Family Cont Cord	4	0.0099	15		15	2	17
Comm Collaborat	14	0.0348	53		53	7	60
Debt Serv Funds	254	0.6307	958		958	134	1,092
Cap Proj Funds	25	0.0621	94		94	13	107
Deliquent Tax	11,194	27.7974	42,207		42,207	5,887	48,094
Foreclosure	4,703	11.6787	17,733		17,733	2,473	20,206
Revolving Drain	1	0.0025	4		4	1	5
Drain Equipment	4	0.0099	15		15	2	17
Equip Aquisition	6	0.0149	23		23	3	26
Health Insurance	78	0.1937	294		294	41	335
Special Assess	59	0.1465	222		222	31	253
All Others	1	0.0025	4		4	1	5
SubTotal	40,270	100.0000	151,838		151,838	20,048	171,886
TOTAL	40,270	100.0000	151,838		151,838	20,048	171,886



**Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Allocation Basis: Number of cash receipt transactions by department

Allocation Source: Detail transaction history

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	35	0.2495	59		59		59
Professional Services	30	0.2139	51		51		51
Prosecuting Attorney	354	2.5237	597		597		597
Treasurer	38	0.2709	64		64		64
Computer Operations	53	0.3778	89		89	12	101
Accounting	49	0.3493	83		83	11	94
Utilities	276	1.9676	466		466	64	530
Building & Grounds	825	5.8815	1,392		1,392	190	1,582
Insurance	7	0.0499	12		12	2	14
Bd of Comm	59	0.4206	100		100	14	114
Circuit Court	1,326	9.4532	2,237		2,237	305	2,542
District Court	304	2.1672	513		513	70	583
Jury Board	23	0.1640	39		39	5	44
Indigent Counsel	1,251	8.9185	2,111		2,111	288	2,399
Adult Probation	36	0.2566	61		61	8	69
Elections	164	1.1692	277		277	38	315
County Clerk	168	1.1977	283		283	39	322
Equalization	8	0.0570	13		13	2	15
Reg of Deeds	48	0.3422	81		81	11	92
Drain Comm	48	0.3422	81		81	11	92
Sheriff Admin	360	2.5665	607		607	83	690
Crim Just Trng	4	0.0285	7		7	1	8
Jail	283	2.0175	477		477	65	542
Medical Examiner	87	0.6202	147		147	20	167
MSU Extension	34	0.2424	57		57	8	65
Planning	6	0.0428	10		10	1	11
LDC Development	1	0.0071	2		2		2
Road Comm	2	0.0143	3		3		3
Parks & Rec	302	2.1530	510		510	70	580
Polly Ann Trail	2	0.0143	3		3		3



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
911 Fund	333	2.3740	562		562	77	639
Friend of Court	265	1.8892	447		447	61	508
Health Dept	596	4.2489	1,006		1,006	137	1,143
Mental Health	3,240	23.0988	5,464		5,464	749	6,213
Pers. Care-Aide	369	2.6306	623		623	85	708
Animal Control	180	1.2832	304		304	41	345
County Surveyor	12	0.0855	20		20	3	23
ROD Automation	59	0.4206	100		100	14	114
Rental Property	52	0.3707	88		88	12	100
Emerg Management	36	0.2566	61		61	8	69
Community Grants	99	0.7058	167		167	23	190
T.N.U.	93	0.6630	157		157	21	178
Police Services	1	0.0071	2		2		2
Law Enforc Prog	56	0.3992	94		94	13	107
Law Enforc Grant	31	0.2210	52		52	7	59
Law Enforc Other	54	0.3850	91		91	12	103
Law Library	21	0.1497	35		35	5	40
Comm Development	9	0.0642	15		15	2	17
Senior Millage	44	0.3137	74		74	10	84
F.I.A.	12	0.0855	20		20	3	23
MCF Operations	7	0.0499	12		12	2	14
Child Care	366	2.6093	618		618	84	702
Veterans Trust	81	0.5775	137		137	19	156
Soldiers Relief	91	0.6487	154		154	21	175
Soil & Sed	27	0.1925	46		46	6	52
Family Cont Cord	2	0.0143	3		3		3
Comm Collaborat	18	0.1283	30		30	4	34
Debt Serv Funds	14	0.0998	24		24	3	27
Cap Proj Funds	45	0.3208	76		76	10	86
Deliquent Tax	26	0.1854	44		44	6	50



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Foreclosure	110	0.7842	186		186	25	211
Revolving Drain	12	0.0855	20		20	3	23
Drain Equipment	164	1.1692	277		277	38	315
CMH Equipment	22	0.1568	37		37	5	42
Equip Aquisition	1,039	7.4071	1,753		1,753	239	1,992
Unempl Insurance	1	0.0071	2		2		2
Workers Comp Ins	19	0.1355	32		32	4	36
Health Insurance	135	0.9624	228		228	31	259
Retirement Sys	5	0.0356	8		8	1	9
Special Assess	98	0.6987	165		165	23	188
SubTotal	14,027	100.0000	23,666		23,666	3,125	26,791
TOTAL	14,027	100.0000	23,666		23,666	3,125	26,791

Allocation Basis: Number of accounts payable transactions by department

Allocation Source: Detail transaction history



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Accts Payable
Administrative	70	11	59
Professional Services	51	0	51
Prosecuting Attorney	687	90	597
Treasurer	8,057	7,993	64
Computer Operations	101	0	101
Accounting	159	65	94
Utilities	530	0	530
Building & Grounds	1,664	82	1,582
Insurance	14	0	14
Bd of Comm	114	0	114
Circuit Court	5,738	3,196	2,542
District Court	609	26	583
Jury Board	44	0	44
Indigent Counsel	5,441	3,042	2,399
Adult Probation	69	0	69
Elections	577	262	315
County Clerk	54,901	54,579	322
Equalization	15	0	15
Reg of Deeds	5,475	5,383	92
Drain Comm	92	0	92
Sheriff Admin	1,081	391	690
Crim Just Trng	17	9	8
Jail	736	194	542
Medical Examiner	279	112	167
MSU Extension	65	0	65
Planning	11	0	11
LDC Development	2	0	2
Road Comm	561	558	3
Parks & Rec	1,383	803	580
Polly Ann Trail	8	5	3
911 Fund	1,503	864	639
Friend of Court	6,871	6,363	508
Marriage Counsel	1,861	1,861	0



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Accts Payable
Health Dept	2,578	1,435	1,143
Mental Health	7,296	1,083	6,213
Pers. Care-Aide	1,035	327	708
Animal Control	1,556	1,211	345
Environ Recycle	107	107	0
County Surveyor	23	0	23
ROD Automation	1,179	1,065	114
Rental Property	311	211	100
Emerg Management	146	77	69
Community Grants	4,624	4,434	190
T.N.U.	277	99	178
Police Services	363	361	2
Law Enforc Prog	146	39	107
Law Enforc Grant	110	51	59
Law Enforc Other	283	180	103
Law Library	40	0	40
Comm Development	47	30	17
Senior Millage	956	872	84
F.I.A.	70	47	23
MCF Operations	1,479	1,465	14
Child Care	2,365	1,663	702
Veterans Trust	169	13	156
Soldiers Relief	1,047	872	175
Soil & Sed	190	138	52
Family Cont Cord	20	17	3
Comm Collaborat	94	60	34
Debt Serv Funds	1,119	1,092	27
Cap Proj Funds	193	107	86
Deliquent Tax	48,144	48,094	50
Foreclosure	20,417	20,206	211
Revolving Drain	28	5	23
Drain Equipment	332	17	315
CMH Equipment	42	0	42

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Accts Payable
Equip Aquisition	2,018	26	1,992
Unempl Insurance	2	0	2
Workers Comp Ins	36	0	36
Health Insurance	594	335	259
Retirement Sys	9	0	9
Special Assess	441	253	188
All Others	5	5	0
Direct Billed	0	0	0
Total	198,677	171,886	26,791



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

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

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

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

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

General Accounting – this activity includes time associated with performing support services that are considered general accounting in nature. This cost is allocated to the Accounting Department for redistribution.

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

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

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

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Computer Operations

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	199,549			199,549
Cost Allocation	(11,336)			
Total Deductions:	(11,336)			(11,336)
Building Use Charge	1,940	1	1,941	
Administrative	582	66	648	
Professional Services	2,987	138	3,125	
Prosecuting Attorney	162	14	176	
Treasurer	89	12	101	
Computer Operations		995	995	
Accounting		2,799	2,799	
Utilities		1,286	1,286	
Building & Grounds		2,648	2,648	
Insurance		429	429	
Total Allocated Additions:	5,760	8,388	14,148	14,148
Expendable Equip	52,308			
Equipment Use	17,557			
Total Departmental Cost Adjustments:	69,865			69,865
Total To Be Allocated:	263,838	8,388		272,226



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Computer Operations

	Total	General & Admin	Network Support	Desktop Support	Direct Services
Wages & Benefits					
SALARIES & WAGES	41,580	0	24,948	0	0
FRINGE BENEFITS	17,832	0	10,699	0	0
Other Expense & Cost					
Supplies	6,471	0	3,883	0	0
Contract Services	100,390	0	29,112	30,943	40,335
Operating Expense	104	0	62	0	0
Technology License	17,095	0	11,695	0	5,400
Equipment Maint	4,741	0	4,741	0	0
*Cost Allocation	11,336	11,336	0	0	0
Departmental Totals					
Total Expenditures	199,549	11,336	85,140	30,943	45,735
Deductions					
Total Deductions	(11,336)	(11,336)	0	0	0
Cost Adjustments					
Expendable Equip	52,308	0	31,673	7,301	13,334
Equipment Use	17,557	0	17,557	0	0
Functional Cost	258,078	0	134,370	38,244	59,069
Allocation Step 1					
Inbound- All Others	5,760	0	3,456	0	0
1st Allocation	263,838	0	137,826	38,244	59,069
Allocation Step 2					
Inbound- All Others	8,388	0	5,033	0	0
2nd Allocation	8,388	0	5,033	0	0



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Computer Operations

	Total	General & Admin	Network Support	Desktop Support	Direct Services
Total For 0070 Computer					
Total Allocated	272,226	0	142,859	38,244	59,069



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Computer Operations

General Acctng	
Wages & Benefits	
SALARIES & WAGES	16,632
FRINGE BENEFITS	7,133
Other Expense & Cost	
Supplies	2,588
Contract Services	0
Operating Expense	42
Technology License	0
Equipment Maint	0
*Cost Allocation	0
Departmental Totals	
Total Expenditures	26,395
Deductions	
Total Deductions	0
Cost Adjustments	
Expendable Equip	0
Equipment Use	0
Functional Cost	
	26,395
Allocation Step 1	
Inbound- All Others	2,304
1st Allocation	28,699
Allocation Step 2	
Inbound- All Others	3,355
2nd Allocation	3,355



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Computer Operations

	General Acctng
<hr/>	
Total For 0070 Computer	
Total Allocated	32,054



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Computer Operations

Activity - Network Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	2	0.6993	964		964		964
Prosecuting Attorney	18	6.2937	8,674		8,674		8,674
Treasurer	10	3.4965	4,819		4,819		4,819
Computer Operations	1	0.3497	482		482		482
Accounting	4	1.3986	1,928		1,928	79	2,007
Building & Grounds	3	1.0490	1,446		1,446	59	1,505
Bd of Comm	7	2.4476	3,373		3,373	138	3,511
Circuit Court	20	6.9930	9,638		9,638	395	10,033
District Court	26	9.0909	12,530		12,530	513	13,043
County Clerk	8	2.7972	3,855		3,855	158	4,013
Equalization	3	1.0490	1,446		1,446	59	1,505
Reg of Deeds	15	5.2448	7,229		7,229	296	7,525
Drain Comm	3	1.0490	1,446		1,446	59	1,505
Sheriff Admin	22	7.6923	10,602		10,602	434	11,036
Jail	5	1.7483	2,410		2,410	99	2,509
MSU Extension	2	0.6993	964		964	39	1,003
Parks & Rec	1	0.3497	482		482	20	502
911 Fund	20	6.9930	9,638		9,638	395	10,033
FOC DP	23	8.0420	11,084		11,084	454	11,538
Health Dept	71	24.8246	34,213		34,213	1,402	35,615
Pers. Care-Aide	6	2.0979	2,891		2,891	118	3,009
Animal Control	3	1.0490	1,446		1,446	59	1,505
Emerg Management	1	0.3497	482		482	20	502
Community Grants	4	1.3986	1,928		1,928	79	2,007
Child Care	3	1.0490	1,446		1,446	59	1,505
Soldiers Relief	4	1.3986	1,928		1,928	79	2,007
Foreclosure	1	0.3497	482		482	20	502
SubTotal	286	100.0000	137,826		137,826	5,033	142,859
TOTAL	286	100.0000	137,826		137,826	5,033	142,859



**Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Computer Operations**

Allocation Basis: Number of assigned PC's by department

Allocation Source: PC Inventory

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Computer Operations

Activity - Desktop Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	2	1.3514	517		517		517
Prosecuting Attorney	16	10.8108	4,134		4,134		4,134
Treasurer	10	6.7568	2,584		2,584		2,584
Computer Operations	1	0.6757	258		258		258
Accounting	4	2.7027	1,034		1,034		1,034
Building & Grounds	3	2.0270	775		775		775
Bd of Comm	7	4.7297	1,809		1,809		1,809
Circuit Court	20	13.5135	5,168		5,168		5,168
District Court	26	17.5675	6,721		6,721		6,721
County Clerk	8	5.4054	2,067		2,067		2,067
Equalization	3	2.0270	775		775		775
Reg of Deeds	6	4.0541	1,550		1,550		1,550
Drain Comm	3	2.0270	775		775		775
MSU Extension	2	1.3514	517		517		517
Parks & Rec	1	0.6757	258		258		258
911 Fund	20	13.5135	5,168		5,168		5,168
Animal Control	3	2.0270	775		775		775
Emerg Management	1	0.6757	258		258		258
Community Grants	4	2.7027	1,034		1,034		1,034
Child Care	3	2.0270	775		775		775
Soldiers Relief	4	2.7027	1,034		1,034		1,034
Foreclosure	1	0.6757	258		258		258
SubTotal	148	100.0000	38,244		38,244		38,244
TOTAL	148	100.0000	38,244		38,244		38,244

Allocation Basis: Number of assigned PC's by department

Allocation Source: PC Inventory Summary



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Computer Operations

Activity - Direct Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	825.00	1.3967	825		825		825
Prosecuting Attorney	6,247.50	10.5767	6,248		6,248		6,248
Treasurer	821.04	1.3900	821		821		821
Computer Operations	255.00	0.4317	255		255		255
Accounting	6,422.61	10.8731	6,423		6,423		6,423
Building & Grounds	85.00	0.1439	85		85		85
Bd of Comm	4,393.52	7.4380	4,394		4,394		4,394
Circuit Court	10,065.07	17.0396	10,065		10,065		10,065
District Court	4,150.37	7.0263	4,150		4,150		4,150
County Clerk	8,114.37	13.7372	8,114		8,114		8,114
Reg of Deeds	68.64	0.1162	69		69		69
Drain Comm	121.25	0.2053	121		121		121
Sheriff Admin	15,106.06	25.5735	15,105		15,105		15,105
Jail	170.00	0.2878	170		170		170
MSU Extension	637.50	1.0793	638		638		638
Parks & Rec	480.82	0.8140	481		481		481
911 Fund	340.00	0.5756	340		340		340
Community Grants	85.00	0.1439	85		85		85
Child Care	340.00	0.5756	340		340		340
Soldiers Relief	340.00	0.5756	340		340		340
SubTotal	59,068.75	100.0000	59,069		59,069		59,069
TOTAL	59,068.75	100.0000	59,069		59,069		59,069

Allocation Basis: Dollar amount of contract services by department

Allocation Source: Paid Invoices



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Computer Operations

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Accounting	100	100.0000	28,699		28,699	3,355	32,054
SubTotal	100	100.0000	28,699		28,699	3,355	32,054
TOTAL	100	100.0000	28,699		28,699	3,355	32,054

Allocation Basis: Direct allocation to Accounting

Allocation Source: Employee time summary



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Computer Operations

Receiving Department	Total	Network Support	Desktop Support	Direct Services	General Acctng
Administrative	2,306	964	517	825	0
Prosecuting Attorney	19,056	8,674	4,134	6,248	0
Treasurer	8,224	4,819	2,584	821	0
Computer Operations	995	482	258	255	0
Accounting	41,518	2,007	1,034	6,423	32,054
Building & Grounds	2,365	1,505	775	85	0
Bd of Comm	9,714	3,511	1,809	4,394	0
Circuit Court	25,266	10,033	5,168	10,065	0
District Court	23,914	13,043	6,721	4,150	0
County Clerk	14,194	4,013	2,067	8,114	0
Equalization	2,280	1,505	775	0	0
Reg of Deeds	9,144	7,525	1,550	69	0
Drain Comm	2,401	1,505	775	121	0
Sheriff Admin	26,141	11,036	0	15,105	0
Jail	2,679	2,509	0	170	0
MSU Extension	2,158	1,003	517	638	0
Parks & Rec	1,241	502	258	481	0
911 Fund	15,541	10,033	5,168	340	0
FOC DP	11,538	11,538	0	0	0
Health Dept	35,615	35,615	0	0	0
Pers. Care-Aide	3,009	3,009	0	0	0
Animal Control	2,280	1,505	775	0	0
Emerg Management	760	502	258	0	0
Community Grants	3,126	2,007	1,034	85	0
Child Care	2,620	1,505	775	340	0
Soldiers Relief	3,381	2,007	1,034	340	0
Foreclosure	760	502	258	0	0
Direct Billed	0	0	0	0	0



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Computer Operations

Receiving Department	Total	Network Support	Desktop Support	Direct Services	General Acctng
Total	272,226	142,859	38,244	59,069	32,054



Lapeer County, Michigan
Accounting
Nature and Extent of Services

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

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

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

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

Lapeer County, Michigan
Accounting
Nature and Extent of Services

Termination Payoff - An adjustment was included in this activity for the costs associated with vacation payoffs for terminated positions. A credit was provided to those departments where the wages were originally charged per the general ledger. The basis of allocation is the dollar amount of the wages 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
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Accounting

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	336,290			336,290
Cost Allocation	(55,634)			
Total Deductions:	(55,634)			(55,634)
Building Use Charge	5,288	2	5,290	
Administrative	2,270	259	2,529	
Professional Services	5,555	262	5,817	
Prosecuting Attorney	632	56	688	
Treasurer	140	19	159	
Computer Operations	38,084	3,434	41,518	
Accounting		6,661	6,661	
Utilities		3,505	3,505	
Building & Grounds		7,394	7,394	
Insurance		1,691	1,691	
Total Allocated Additions:	51,969	23,283	75,252	75,252
Misc Reimb	(84)			
Term Payoff	65,307			
Total Departmental Cost Adjustments:	65,223			65,223
Total To Be Allocated:	397,848	23,283		421,131



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Accounting

	Total	General & Admin	General Acctng	Accts Payable	Payroll
Wages & Benefits					
SALARIES & WAGES	198,454	0	82,832	57,916	57,706
FRINGE BENEFITS	74,477	0	31,087	21,732	21,658
Other Expense & Cost					
Postage	4,733	560	0	4,173	0
Supplies	1,490	0	622	435	433
Operating Expense	1,502	0	627	438	437
*Cost Allocation	55,634	55,634	0	0	0
Departmental Totals					
Total Expenditures	336,290	56,194	115,168	84,694	80,234
Deductions					
Total Deductions	(55,634)	(55,634)	0	0	0
Cost Adjustments					
Misc Reimb	(84)	0	0	0	(84)
Term Payoff	65,307	0	0	0	0
Functional Cost	345,879	560	115,168	84,694	80,150
Allocation Step 1					
Inbound- 0070 Computer Operations: General	28,699	0	28,699	0	0
Inbound- All Others	23,270	0	9,713	6,791	6,766
Reallocate Admin Costs		(560)	234	163	163
1st Allocation	397,848	0	153,814	91,648	87,079
Allocation Step 2					
Inbound- 0070 Computer Operations: General	3,355	0	3,355	0	0
Inbound- All Others	19,928	0	8,317	5,816	5,795
2nd Allocation	23,283	0	11,672	5,816	5,795



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Accounting

	Total	General & Admin	General Acctng	Accts Payable	Payroll
Total For 0080 Accounting					
Total Allocated	421,131	0	165,486	97,464	92,874



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Accounting

	Term Payoff
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
Postage	0
Supplies	0
Operating Expense	0
*Cost Allocation	0
Departmental Totals	
Total Expenditures	0
Deductions	
Total Deductions	0
Cost Adjustments	
Misc Reimb	0
Term Payoff	65,307
Functional Cost	65,307
Allocation Step 1	
Inbound- 0070 Computer Operations: General	0
Inbound- All Others	0
Reallocate Admin Costs	0
1st Allocation	65,307
Allocation Step 2	
Inbound- 0070 Computer Operations: General	0
Inbound- All Others	0
2nd Allocation	0



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Accounting

	Term Payoff
<hr/>	
Total For 0080 Accounting	
Total Allocated	65,307



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	747	1.7977	2,765		2,765		2,765
Professional Services	934	2.2477	3,457		3,457		3,457
Prosecuting Attorney	1,260	3.0322	4,664		4,664		4,664
Treasurer	1,145	2.7555	4,238		4,238		4,238
Computer Operations	548	1.3188	2,028		2,028		2,028
Accounting	1,177	2.8325	4,357		4,357		4,357
Utilities	607	1.4608	2,247		2,247	198	2,445
Building & Grounds	1,648	3.9659	6,100		6,100	538	6,638
Insurance	609	1.4656	2,254		2,254	199	2,453
Bd of Comm	218	0.5246	807		807	71	878
Circuit Court	1,822	4.3847	6,744		6,744	595	7,339
District Court	752	1.8097	2,784		2,784	246	3,030
Jury Board	35	0.0842	130		130	11	141
Indigent Counsel	1,289	3.1020	4,771		4,771	421	5,192
Adult Probation	56	0.1348	207		207	18	225
Elections	237	0.5703	877		877	77	954
County Clerk	421	1.0131	1,558		1,558	137	1,695
Equalization	171	0.4115	633		633	56	689
Reg of Deeds	348	0.8375	1,288		1,288	114	1,402
Drain Comm	244	0.5872	903		903	80	983
Sheriff Admin	951	2.2886	3,520		3,520	311	3,831
Crim Just Trng	4	0.0096	15		15	1	16
Jail	600	1.4439	2,221		2,221	196	2,417
Medical Examiner	291	0.7003	1,077		1,077	95	1,172
MSU Extension	200	0.4813	740		740	65	805
Planning	20	0.0481	74		74	7	81
LDC Development	1	0.0024	4		4		4
Road Comm	210	0.5054	777		777	69	846
Parks & Rec	416	1.0011	1,540		1,540	136	1,676
Polly Ann Trail	16	0.0385	59		59	5	64

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
911 Fund	704	1.6942	2,606		2,606	230	2,836
Friend of Court	536	1.2899	1,984		1,984	175	2,159
Marriage Counsel	12	0.0289	44		44	4	48
Health Dept	1,534	3.6916	5,678		5,678	501	6,179
Mental Health	8,036	19.3384	29,750		29,750	2,622	32,372
Pers. Care-Aide	786	1.8915	2,909		2,909	257	3,166
Animal Control	470	1.1311	1,740		1,740	153	1,893
Environ Recycle	34	0.0818	126		126	11	137
M.H. Court	9	0.0217	33		33	3	36
County Surveyor	156	0.3754	577		577	51	628
ROD Automation	120	0.2888	444		444	39	483
Budget Stabilization	18	0.0433	67		67	6	73
Rental Property	66	0.1588	244		244	22	266
Emerg Management	223	0.5367	825		825	73	898
Community Grants	859	2.0672	3,180		3,180	281	3,461
T.N.U.	137	0.3297	507		507	45	552
Police Services	1,945	4.6807	7,200		7,200	635	7,835
Law Enforc Prog	179	0.4308	663		663	58	721
Law Enforc Grant	261	0.6281	966		966	85	1,051
Law Enforc Other	85	0.2046	315		315	28	343
Law Library	38	0.0914	141		141	12	153
Comm Development	36	0.0866	133		133	12	145
Senior Millage	76	0.1829	281		281	25	306
Local Reserve Fund	19	0.0457	70		70	6	76
F.I.A.	28	0.0674	104		104	9	113
MCF Operations	299	0.7195	1,107		1,107	98	1,205
Child Care	866	2.0840	3,206		3,206	283	3,489
Veterans Trust	100	0.2407	370		370	33	403
Soldiers Relief	292	0.7027	1,081		1,081	95	1,176
Soil & Sed	284	0.6834	1,051		1,051	93	1,144



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Accounting

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Family Cont Cord	23	0.0554	85		85	8	93
Comm Collaborat	238	0.5727	881		881	78	959
Debt Serv Funds	92	0.2214	341		341	30	371
Cap Proj Funds	374	0.9000	1,384		1,384	122	1,506
Deliquent Tax	73	0.1757	270		270	24	294
Foreclosure	397	0.9554	1,470		1,470	130	1,600
Revolving Drain	18	0.0433	67		67	6	73
Treas Admin Fund	12	0.0289	44		44	4	48
Drain Equipment	264	0.6353	977		977	86	1,063
CMH Equipment	84	0.2021	311		311	27	338
Equip Aquisition	1,182	2.8445	4,375		4,375	386	4,761
Unempl Insurance	16	0.0385	59		59	5	64
Workers Comp Ins	39	0.0939	144		144	13	157
Health Insurance	3,309	7.9631	12,248		12,248	1,081	13,329
Retirement Sys	73	0.1757	270		270	24	294
Health Care Save	29	0.0698	107		107	9	116
Special Assess	144	0.3465	533		533	47	580
All Others	2	0.0048	7		7	1	8
SubTotal	41,554	100.0000	153,814		153,814	11,672	165,486
TOTAL	41,554	100.0000	153,814		153,814	11,672	165,486

Allocation Basis: Number of general accounting transactions by department

Allocation Source: Detail transaction history



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	35	0.2495	229		229		229
Professional Services	30	0.2139	196		196		196
Prosecuting Attorney	354	2.5237	2,313		2,313		2,313
Treasurer	38	0.2709	248		248		248
Computer Operations	53	0.3778	346		346		346
Accounting	49	0.3493	320		320		320
Utilities	276	1.9676	1,803		1,803	119	1,922
Building & Grounds	825	5.8815	5,390		5,390	356	5,746
Insurance	7	0.0499	46		46	3	49
Bd of Comm	59	0.4206	385		385	25	410
Circuit Court	1,326	9.4532	8,664		8,664	573	9,237
District Court	304	2.1672	1,986		1,986	131	2,117
Jury Board	23	0.1640	150		150	10	160
Indigent Counsel	1,251	8.9185	8,174		8,174	540	8,714
Adult Probation	36	0.2566	235		235	16	251
Elections	164	1.1692	1,072		1,072	71	1,143
County Clerk	168	1.1977	1,098		1,098	73	1,171
Equalization	8	0.0570	52		52	3	55
Reg of Deeds	48	0.3422	314		314	21	335
Drain Comm	48	0.3422	314		314	21	335
Sheriff Admin	360	2.5665	2,352		2,352	155	2,507
Crim Just Trng	4	0.0285	26		26	2	28
Jail	283	2.0175	1,849		1,849	122	1,971
Medical Examiner	87	0.6202	568		568	38	606
MSU Extension	34	0.2424	222		222	15	237
Planning	6	0.0428	39		39	3	42
LDC Development	1	0.0071	7		7		7
Road Comm	2	0.0143	13		13	1	14
Parks & Rec	302	2.1530	1,973		1,973	130	2,103
Polly Ann Trail	2	0.0143	13		13	1	14



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
911 Fund	333	2.3740	2,176		2,176	144	2,320
Friend of Court	265	1.8892	1,731		1,731	114	1,845
Health Dept	596	4.2489	3,894		3,894	257	4,151
Mental Health	3,240	23.0988	21,170		21,170	1,402	22,572
Pers. Care-Aide	369	2.6306	2,411		2,411	159	2,570
Animal Control	180	1.2832	1,176		1,176	78	1,254
County Surveyor	12	0.0855	78		78	5	83
ROD Automation	59	0.4206	385		385	25	410
Rental Property	52	0.3707	340		340	22	362
Emerg Management	36	0.2566	235		235	16	251
Community Grants	99	0.7058	647		647	43	690
T.N.U.	93	0.6630	608		608	40	648
Police Services	1	0.0071	7		7		7
Law Enforc Prog	56	0.3992	366		366	24	390
Law Enforc Grant	31	0.2210	203		203	13	216
Law Enforc Other	54	0.3850	353		353	23	376
Law Library	21	0.1497	137		137	9	146
Comm Development	9	0.0642	59		59	4	63
Senior Millage	44	0.3137	287		287	19	306
F.I.A.	12	0.0855	78		78	5	83
MCF Operations	7	0.0499	46		46	3	49
Child Care	366	2.6093	2,391		2,391	158	2,549
Veterans Trust	81	0.5775	529		529	35	564
Soldiers Relief	91	0.6487	595		595	39	634
Soil & Sed	27	0.1925	176		176	12	188
Family Cont Cord	2	0.0143	13		13	1	14
Comm Collaborat	18	0.1283	118		118	8	126
Debt Serv Funds	14	0.0998	91		91	6	97
Cap Proj Funds	45	0.3208	294		294	19	313
Deliquent Tax	26	0.1854	170		170	11	181



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Foreclosure	110	0.7842	719		719	48	767
Revolving Drain	12	0.0855	78		78	5	83
Drain Equipment	164	1.1692	1,072		1,072	71	1,143
CMH Equipment	22	0.1568	144		144	10	154
Equip Aquisition	1,039	7.4071	6,788		6,788	449	7,237
Unempl Insurance	1	0.0071	7		7		7
Workers Comp Ins	19	0.1355	124		124	8	132
Health Insurance	135	0.9624	882		882	58	940
Retirement Sys	5	0.0356	33		33	2	35
Special Assess	98	0.6987	640		640	42	682
SubTotal	14,027	100.0000	91,648		91,648	5,816	97,464
TOTAL	14,027	100.0000	91,648		91,648	5,816	97,464

Allocation Basis: Number of accounts payable transactions by department

Allocation Source: Detail transaction history



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	195,233	0.8700	758		758		758
Prosecuting Attorney	981,077	4.3718	3,807		3,807		3,807
Treasurer	306,514	1.3659	1,189		1,189		1,189
Computer Operations	59,412	0.2648	231		231		231
Accounting	272,931	1.2162	1,059		1,059		1,059
Building & Grounds	291,828	1.3004	1,132		1,132	82	1,214
Bd of Comm	232,621	1.0366	903		903	65	968
Circuit Court	1,160,121	5.1697	4,502		4,502	326	4,828
District Court	1,232,746	5.4933	4,784		4,784	346	5,130
Elections	3,784	0.0169	15		15	1	16
County Clerk	447,692	1.9950	1,737		1,737	126	1,863
Equalization	60,594	0.2700	235		235	17	252
Reg of Deeds	229,345	1.0220	890		890	64	954
Drain Comm	231,586	1.0320	899		899	65	964
Sheriff Admin	2,254,828	10.0479	8,750		8,750	634	9,384
Jail	2,165,907	9.6516	8,405		8,405	609	9,014
Medical Examiner	16,102	0.0718	62		62	5	67
MSU Extension	105,216	0.4689	408		408	30	438
Parks & Rec	65,302	0.2910	253		253	18	271
Polly Ann Trail	978	0.0044	4		4		4
911 Fund	1,232,215	5.4910	4,781		4,781	346	5,127
Friend of Court	1,096,757	4.8873	4,256		4,256	308	4,564
Health Dept	2,040,161	9.0913	7,917		7,917	573	8,490
Mental Health	4,862,437	21.6675	18,867		18,867	1,366	20,233
Pers. Care-Aide	614,462	2.7381	2,384		2,384	173	2,557
Animal Control	182,307	0.8124	707		707	51	758
M.H. Court	443	0.0020	2		2		2
County Surveyor	9,904	0.0441	38		38	3	41
ROD Automation	7,308	0.0326	28		28	2	30
Emerg Management	66,771	0.2975	259		259	19	278



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Community Grants	124,245	0.5537	482		482	35	517
Police Services	1,152,084	5.1339	4,471		4,471	324	4,795
Law Enforc Prog	40,685	0.1813	158		158	11	169
Law Enforc Grant	146,560	0.6531	569		569	41	610
Child Care	143,949	0.6415	559		559	40	599
Soldiers Relief	148,977	0.6639	578		578	42	620
Soil & Sed	101,815	0.4537	395		395	29	424
Family Cont Cord	3,071	0.0137	12		12	1	13
Comm Collaborat	36,682	0.1635	142		142	10	152
Foreclosure	69,626	0.3103	270		270	20	290
Drain Equipment	46,543	0.2074	181		181	13	194
SubTotal	22,440,819	100.0000	87,079		87,079	5,795	92,874
TOTAL	22,440,819	100.0000	87,079		87,079	5,795	92,874

Allocation Basis: Dollar amount of payroll expense by department

Allocation Source: General ledger



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Accounting

Activity - Term Payoff

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	137,941	0.9857	644		644		644
Prosecuting Attorney	605,913	4.3296	2,828		2,828		2,828
Treasurer	155,305	1.1097	725		725		725
Computer Operations	41,580	0.2971	194		194		194
Accounting	198,112	1.4156	925		925		925
Building & Grounds	193,448	1.3823	903		903		903
Circuit Court	623,657	4.4564	2,910		2,910		2,910
District Court	807,779	5.7720	3,770	-4,169	-399		-399
Elections	560	0.0040	3		3		3
County Clerk	250,308	1.7886	1,168		1,168		1,168
Equalization	42,628	0.3046	199		199		199
Reg of Deeds	106,379	0.7601	496		496		496
Drain Comm	107,360	0.7671	501		501		501
Sheriff Admin	1,388,311	9.9203	6,479	-16,658	-10,179		-10,179
Jail	1,365,700	9.7587	6,373	-13,196	-6,823		-6,823
Medical Examiner	11,399	0.0815	53		53		53
MSU Extension	71,888	0.5137	335		335		335
Parks & Rec	28,429	0.2031	133		133		133
Polly Ann Trail	978	0.0070	5		5		5
911 Fund	788,984	5.6377	3,682	-2,917	765		765
Friend of Court	772,725	5.5216	3,606		3,606		3,606
Health Dept	1,312,303	9.3772	6,124	-5,178	946		946
Mental Health	3,181,191	22.7313	14,843	-12,685	2,158		2,158
Pers. Care-Aide	330,736	2.3633	1,543		1,543		1,543
Animal Control	117,275	0.8380	547	-6,085	-5,538		-5,538
Emerg Management	48,239	0.3447	225		225		225
Community Grants	97,935	0.6998	457		457		457
Police Services	763,824	5.4580	3,564	-4,419	-855		-855
Law Enforc Prog	789	0.0056	4		4		4
Law Enforc Grant	96,460	0.6893	450		450		450



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Accounting

Activity - Term Payoff

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Child Care	104,298	0.7453	487		487		487
Soldiers Relief	100,721	0.7197	470		470		470
Soil & Sed	73,091	0.5223	341		341		341
Foreclosure	38,037	0.2718	178		178		178
Drain Equipment	30,405	0.2173	142		142		142
SubTotal	13,994,688	100.0000	65,307	-65,307			
Direct Billed				65,307	65,307		65,307
TOTAL	13,994,688	100.0000	65,307		65,307		65,307

Allocation Basis: Dollar amount of wages by benefiting department

Allocation Source: General ledger

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Accounting

Receiving Department	Total	General Acctng	Accts Payable	Payroll	Term Payoff
Administrative	4,396	2,765	229	758	644
Professional Services	3,653	3,457	196	0	0
Prosecuting Attorney	13,612	4,664	2,313	3,807	2,828
Treasurer	6,400	4,238	248	1,189	725
Computer Operations	2,799	2,028	346	231	194
Accounting	6,661	4,357	320	1,059	925
Utilities	4,367	2,445	1,922	0	0
Building & Grounds	14,501	6,638	5,746	1,214	903
Insurance	2,502	2,453	49	0	0
Bd of Comm	2,256	878	410	968	0
Circuit Court	24,314	7,339	9,237	4,828	2,910
District Court	9,878	3,030	2,117	5,130	(399)
Jury Board	301	141	160	0	0
Indigent Counsel	13,906	5,192	8,714	0	0
Adult Probation	476	225	251	0	0
Elections	2,116	954	1,143	16	3
County Clerk	5,897	1,695	1,171	1,863	1,168
Equalization	1,195	689	55	252	199
Reg of Deeds	3,187	1,402	335	954	496
Drain Comm	2,783	983	335	964	501
Sheriff Admin	5,543	3,831	2,507	9,384	(10,179)
Crim Just Trng	44	16	28	0	0
Jail	6,579	2,417	1,971	9,014	(6,823)
Medical Examiner	1,898	1,172	606	67	53
MSU Extension	1,815	805	237	438	335
Planning	123	81	42	0	0
LDC Development	11	4	7	0	0
Road Comm	860	846	14	0	0
Parks & Rec	4,183	1,676	2,103	271	133
Polly Ann Trail	87	64	14	4	5
911 Fund	11,048	2,836	2,320	5,127	765
Friend of Court	12,174	2,159	1,845	4,564	3,606
Marriage Counsel	48	48	0	0	0



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Accounting

Receiving Department	Total	General Acctng	Accts Payable	Payroll	Term Payoff
Health Dept	19,766	6,179	4,151	8,490	946
Mental Health	77,335	32,372	22,572	20,233	2,158
Pers. Care-Aide	9,836	3,166	2,570	2,557	1,543
Animal Control	(1,633)	1,893	1,254	758	(5,538)
Environ Recycle	137	137	0	0	0
M.H. Court	38	36	0	2	0
County Surveyor	752	628	83	41	0
ROD Automation	923	483	410	30	0
Budget Stablization	73	73	0	0	0
Rental Property	628	266	362	0	0
Emerg Management	1,652	898	251	278	225
Community Grants	5,125	3,461	690	517	457
T.N.U.	1,200	552	648	0	0
Police Services	11,782	7,835	7	4,795	(855)
Law Enforc Prog	1,284	721	390	169	4
Law Enforc Grant	2,327	1,051	216	610	450
Law Enforc Other	719	343	376	0	0
Law Library	299	153	146	0	0
Comm Development	208	145	63	0	0
Senior Millage	612	306	306	0	0
Local Reserve Fund	76	76	0	0	0
F.I.A.	196	113	83	0	0
MCF Operations	1,254	1,205	49	0	0
Child Care	7,124	3,489	2,549	599	487
Veterans Trust	967	403	564	0	0
Soldiers Relief	2,900	1,176	634	620	470
Soil & Sed	2,097	1,144	188	424	341
Family Cont Cord	120	93	14	13	0
Comm Collaborat	1,237	959	126	152	0
Debt Serv Funds	468	371	97	0	0
Cap Proj Funds	1,819	1,506	313	0	0
Deliquent Tax	475	294	181	0	0
Foreclosure	2,835	1,600	767	290	178

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Accounting

Receiving Department	Total	General Acctng	Accts Payable	Payroll	Term Payoff
Revolving Drain	156	73	83	0	0
Treas Admin Fund	48	48	0	0	0
Drain Equipment	2,542	1,063	1,143	194	142
CMH Equipment	492	338	154	0	0
Equip Aquisition	11,998	4,761	7,237	0	0
Unempl Insurance	71	64	7	0	0
Workers Comp Ins	289	157	132	0	0
Health Insurance	14,269	13,329	940	0	0
Retirement Sys	329	294	35	0	0
Health Care Save	116	116	0	0	0
Special Assess	1,262	580	682	0	0
All Others	8	8	0	0	0
Direct Billed	65,307	0	0	0	65,307
Total	421,131	165,486	97,464	92,874	65,307



**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
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Utilities

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	384,460			384,460
Cost Allocation	(5,609)			
Total Deductions:	<u>(5,609)</u>			(5,609)
Professional Services	1,535	67	1,602	
Treasurer	466	64	530	
Accounting	4,050	317	4,367	
Total Allocated Additions:	<u>6,051</u>	<u>448</u>	<u>6,499</u>	6,499
Total To Be Allocated:	<u><u>384,902</u></u>	<u><u>448</u></u>		<u><u>385,350</u></u>



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	378,851	0	170,307	12,772	134,238
*Cost Allocation	5,609	5,609	0	0	0
Departmental Totals					
Total Expenditures	384,460	5,609	170,307	12,772	134,238
Deductions					
Total Deductions	(5,609)	(5,609)	0	0	0
Functional Cost					
Functional Cost	378,851	0	170,307	12,772	134,238
Allocation Step 1					
Inbound- All Others	6,051	6,051	0	0	0
Reallocate Admin Costs		(6,051)	2,720	204	2,144
1st Allocation	384,902	0	173,027	12,976	136,382
Allocation Step 2					
Inbound- All Others	448	448	0	0	0
Reallocate Admin Costs		(448)	202	15	159
2nd Allocation	448	0	202	15	159
Total For 0090 Utilities					
Total Allocated	385,350	0	173,229	12,991	136,541



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Utilities

	Health	Historic CH	Storage Bldg	Other Buildings
Wages & Benefits				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
Other Expense & Cost				
Utilities	39,880	10,083	8,009	3,562
*Cost Allocation	0	0	0	0
Departmental Totals				
Total Expenditures	39,880	10,083	8,009	3,562
Deductions				
Total Deductions	0	0	0	0
Functional Cost	39,880	10,083	8,009	3,562
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	637	161	128	57
1st Allocation	40,517	10,244	8,137	3,619
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	47	12	9	4
2nd Allocation	47	12	9	4
Total For 0090 Utilities				
Total Allocated	40,564	10,256	8,146	3,623



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	3,333		3,333		3,333
Prosecuting Attorney	4,435	7.7386	13,390		13,390		13,390
Treasurer	2,173	3.7917	6,561		6,561		6,561
Computer Operations	426	0.7433	1,286		1,286		1,286
Accounting	1,161	2.0258	3,505		3,505		3,505
Building & Grounds	700	1.2214	2,113		2,113	3	2,116
Bd of Comm	2,317	4.0429	6,995		6,995	10	7,005
Circuit Court	13,750	23.9924	41,514		41,514	58	41,572
District Court	10,068	17.5676	30,397		30,397	42	30,439
Adult Probation	1,689	2.9471	5,099		5,099	7	5,106
County Clerk	4,092	7.1401	12,354		12,354	17	12,371
Equalization	1,345	2.3469	4,061		4,061	6	4,067
Drain Comm	1,262	2.2021	3,810		3,810	5	3,815
Jail	5,284	9.2200	15,953		15,953	22	15,975
Friend of Court	6,145	10.7224	18,553		18,553	26	18,579
Community Grants	750	1.3087	2,264		2,264	3	2,267
All Others	609	1.0626	1,839		1,839	3	1,842
SubTotal	57,310	100.0000	173,027		173,027	202	173,229
TOTAL	57,310	100.0000	173,027		173,027	202	173,229

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Reg of Deeds	2,532	43.2969	5,619		5,619	7	5,626
Pers. Care-Aide	1,560	26.6758	3,461		3,461	4	3,465
Soldiers Relief	1,179	20.1607	2,616		2,616	3	2,619
All Others	577	9.8666	1,280		1,280	1	1,281
SubTotal	5,848	100.0000	12,976		12,976	15	12,991
TOTAL	5,848	100.0000	12,976		12,976	15	12,991

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - Jail

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Admin	7,000	17.5439	23,927		23,927	28	23,955
Jail	32,900	82.4561	112,455		112,455	131	112,586
SubTotal	39,900	100.0000	136,382		136,382	159	136,541
TOTAL	39,900	100.0000	136,382		136,382	159	136,541

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - Health

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building & Grounds	2,916	12.0596	4,886		4,886	6	4,892
MSU Extension	3,404	14.0778	5,704		5,704	7	5,711
Health Dept	17,668	73.0686	29,605		29,605	34	29,639
All Others	192	0.7940	322		322		322
SubTotal	24,180	100.0000	40,517		40,517	47	40,564
TOTAL	24,180	100.0000	40,517		40,517	47	40,564

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
All Others	6,690	100.0000	10,244		10,244	12	10,256
SubTotal	6,690	100.0000	10,244		10,244	12	10,256
TOTAL	6,690	100.0000	10,244		10,244	12	10,256

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - Storage Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Attorney	516	26.6667	2,170		2,170		2,170
Bd of Comm	224	11.5762	942		942	1	943
Circuit Court	243	12.5581	1,022		1,022	2	1,024
District Court	952	49.1990	4,003		4,003	6	4,009
SubTotal	1,935	100.0000	8,137		8,137	9	8,146
TOTAL	1,935	100.0000	8,137		8,137	9	8,146

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Equip Aquisition	3,562	100.0000	3,619		3,619	4	3,623
SubTotal	3,562	100.0000	3,619		3,619	4	3,623
TOTAL	3,562	100.0000	3,619		3,619	4	3,623

Allocation Basis: Dollar amount of assigned utilities by department

Allocation Source: Paid invoices

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Utilities

Receiving Department	Total	County Complex	Annex	Jail	Health	Historic CH	Storage Bldg
Administrative	3,333	3,333	0	0	0	0	0
Prosecuting Attorney	15,560	13,390	0	0	0	0	2,170
Treasurer	6,561	6,561	0	0	0	0	0
Computer Operations	1,286	1,286	0	0	0	0	0
Accounting	3,505	3,505	0	0	0	0	0
Building & Grounds	7,008	2,116	0	0	4,892	0	0
Bd of Comm	7,948	7,005	0	0	0	0	943
Circuit Court	42,596	41,572	0	0	0	0	1,024
District Court	34,448	30,439	0	0	0	0	4,009
Adult Probation	5,106	5,106	0	0	0	0	0
County Clerk	12,371	12,371	0	0	0	0	0
Equalization	4,067	4,067	0	0	0	0	0
Reg of Deeds	5,626	0	5,626	0	0	0	0
Drain Comm	3,815	3,815	0	0	0	0	0
Sheriff Admin	23,955	0	0	23,955	0	0	0
Jail	128,561	15,975	0	112,586	0	0	0
MSU Extension	5,711	0	0	0	5,711	0	0
Friend of Court	18,579	18,579	0	0	0	0	0
Health Dept	29,639	0	0	0	29,639	0	0
Pers. Care-Aide	3,465	0	3,465	0	0	0	0
Community Grants	2,267	2,267	0	0	0	0	0
Soldiers Relief	2,619	0	2,619	0	0	0	0
Equip Aquisition	3,623	0	0	0	0	0	0
All Others	13,701	1,842	1,281	0	322	10,256	0
Direct Billed	0	0	0	0	0	0	0
Total	385,350	173,229	12,991	136,541	40,564	10,256	8,146



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Utilities

Receiving Department	Other Buildings
Administrative	0
Prosecuting Attorney	0
Treasurer	0
Computer Operations	0
Accounting	0
Building & Grounds	0
Bd of Comm	0
Circuit Court	0
District Court	0
Adult Probation	0
County Clerk	0
Equalization	0
Reg of Deeds	0
Drain Comm	0
Sheriff Admin	0
Jail	0
MSU Extension	0
Friend of Court	0
Health Dept	0
Pers. Care-Aide	0
Community Grants	0
Soldiers Relief	0
Equip Aquisition	3,623
All Others	0
Direct Billed	0
Total	3,623



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

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

Building Operations - The costs included in this schedule have been separately identified for the following facilities: County Complex, Annex, Jail, Health Building, Bank Building, Garage, Register of Storage Building, Animal Shelter, Social Services, Central Dispatch, Mental Health, and Historical Courthouse. The costs associated with each building have been allocated based on assigned square footage by occupant department for each respective building.

Telephone/Network – this activity identifies the costs associated with providing connectivity for both phones and the computer network. The basis of allocation is the number of lines by department.

Direct Services – this activity includes costs associated with expendable equipment that are for the benefit of specific departments. The costs are allocated based on the dollar amount of expenses 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.

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

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

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Building & Grounds

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	742,073			742,073
Cost Allocation	(41,512)			
Total Deductions:	(41,512)			(41,512)
Building Use Charge	13,049	15	13,064	
Administrative	2,910	332	3,242	
Professional Services	5,388	238	5,626	
Prosecuting Attorney	811	72	883	
Treasurer	1,464	200	1,664	
Computer Operations	2,306	59	2,365	
Accounting	13,525	976	14,501	
Utilities	6,999	9	7,008	
Building & Grounds		18,188	18,188	
Insurance		4,112	4,112	
Total Allocated Additions:	46,452	24,201	70,653	70,653
Expendable Equip	122,448			
Equipment Use	11,602			
Misc Reimb	(368)			
Total Departmental Cost Adjustments:	133,682			133,682
Total To Be Allocated:	880,695	24,201		904,896



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Total	General & Admin	County Complex	Annex	Jail
Wages & Benefits					
SALARIES & WAGES	209,545	0	75,519	8,382	34,868
FRINGE BENEFITS	82,283	0	29,655	3,291	13,692
Other Expense & Cost					
Office Supplies	748	0	270	30	124
Janitorial Supplies	7,219	0	2,602	289	1,201
Repair & Maint	51,557	0	14,318	1,154	20,653
Operating Expenses	12,097	0	4,360	484	2,013
Contract Services	3,256	0	1,179	0	0
Building Maint	206,574	0	107,982	14,250	25,946
Building Maint misc	15,573	0	5,612	623	2,591
Bldg Maint MICOA	46,752	0	0	0	0
Rubbish Removal	12,720	0	4,584	509	2,117
Disposal Service	19,575	0	14,049	0	3,028
*Cost Allocation	41,512	41,512	0	0	0
Vehicle	5,961	0	2,149	238	992
Tech License	15,801	0	5,695	632	2,629
Phone System	9,623	0	0	0	0
Misc Equip	1,277	0	462	51	212
Departmental Totals					
Total Expenditures	742,073	41,512	268,436	29,933	110,066
Deductions					
Total Deductions	(41,512)	(41,512)	0	0	0
Cost Adjustments					
Expendable Equip	122,448	0	59,699	7,526	30,699
Equipment Use	11,602	664	797	0	0
Misc Reimb	(368)	(368)	0	0	0
Functional Cost					
	834,243	296	328,932	37,459	140,765



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Total	General & Admin	County Complex	Annex	Jail
Allocation Step 1					
Inbound- All Others	46,452	0	16,742	1,859	7,729
Reallocate Admin Costs		(296)	108	12	49
1st Allocation	880,695	0	345,782	39,330	148,543
Allocation Step 2					
Inbound- All Others	24,201	0	8,723	969	4,026
2nd Allocation	24,201	0	8,723	969	4,026
Total For 0100 Building & Grounds					
Total Allocated	904,896	0	354,505	40,299	152,569



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Health Building	Garage	Storage Bldg	Animal Shelter	Social Services
Wages & Benefits					
SALARIES & WAGES	27,094	3,017	2,473	1,509	16,324
FRINGE BENEFITS	10,639	1,185	971	592	6,410
Other Expense & Cost					
Office Supplies	97	11	9	5	58
Janitorial Supplies	933	104	85	52	562
Repair & Maint	5,544	170	306	2,623	3,901
Operating Expenses	1,564	174	143	87	942
Contract Services	415	0	0	73	0
Building Maint	3,932	0	235	130	30,603
Building Maint misc	2,014	224	184	112	1,213
Bldg Maint MICOA	46,752	0	0	0	0
Rubbish Removal	1,645	183	150	92	991
Disposal Service	0	0	0	130	2,168
*Cost Allocation	0	0	0	0	0
Vehicle	771	86	70	43	464
Tech License	2,043	228	186	114	1,231
Phone System	0	0	0	0	0
Misc Equip	165	18	15	9	99
Departmental Totals					
Total Expenditures	103,608	5,400	4,827	5,571	64,966
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Expendable Equip	3,574	3,599	1,750	1,057	3,790
Equipment Use	0	0	0	0	0
Misc Reimb	0	0	0	0	0
Functional Cost	107,182	8,999	6,577	6,628	68,756



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Health Building	Garage	Storage Bldg	Animal Shelter	Social Services
Allocation Step 1					
Inbound- All Others	6,005	669	546	332	3,621
Reallocate Admin Costs	38	4	3	2	23
1st Allocation	113,225	9,672	7,126	6,962	72,400
Allocation Step 2					
Inbound- All Others	3,128	349	285	173	1,886
2nd Allocation	3,128	349	285	173	1,886
Total For 0100 Building & Grounds					
Total Allocated	116,353	10,021	7,411	7,135	74,286



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Central Disp	Mental Health	Historic CH	Other Bldgs	Phone/Network
Wages & Benefits					
SALARIES & WAGES	6,119	31,453	0	2,787	0
FRINGE BENEFITS	2,403	12,351	0	1,094	0
Other Expense & Cost					
Office Supplies	22	112	0	10	0
Janitorial Supplies	211	1,084	0	96	0
Repair & Maint	0	0	2,300	588	0
Operating Expenses	353	1,816	0	161	0
Contract Services	0	1,339	250	0	0
Building Maint	625	800	2,347	0	19,724
Building Maint misc	455	2,338	0	207	0
Bldg Maint MICOA	0	0	0	0	0
Rubbish Removal	371	1,909	0	169	0
Disposal Service	0	0	0	0	0
*Cost Allocation	0	0	0	0	0
Vehicle	174	895	0	79	0
Tech License	461	2,372	0	210	0
Phone System	0	0	0	0	9,623
Misc Equip	37	192	0	17	0
Departmental Totals					
Total Expenditures	11,231	56,661	4,897	5,418	29,347
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Expendable Equip	0	500	5,231	0	0
Equipment Use	0	0	0	0	10,141
Misc Reimb	0	0	0	0	0
Functional Cost					
Functional Cost	11,231	57,161	10,128	5,418	39,488



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Central Disp	Mental Health	Historic CH	Other Bldgs	Phone/Network
Allocation Step 1					
Inbound- All Others	1,356	6,973	0	620	0
Reallocate Admin Costs	9	44	0	4	0
1st Allocation	12,596	64,178	10,128	6,042	39,488
Allocation Step 2					
Inbound- All Others	706	3,633	0	323	0
2nd Allocation	706	3,633	0	323	0
Total For 0100 Building & Grounds					
Total Allocated	13,302	67,811	10,128	6,365	39,488



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

Direct Services	
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
Office Supplies	0
Janitorial Supplies	0
Repair & Maint	0
Operating Expenses	0
Contract Services	0
Building Maint	0
Building Maint misc	0
Bldg Maint MICOA	0
Rubbish Removal	0
Disposal Service	200
*Cost Allocation	0
Vehicle	0
Tech License	0
Phone System	0
Misc Equip	0
Departmental Totals	
Total Expenditures	200
Deductions	
Total Deductions	0
Cost Adjustments	
Expendable Equip	5,023
Equipment Use	0
Misc Reimb	0
 Functional Cost	 5,223



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Direct Services
<hr/>	
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	0
1st Allocation	5,223
Allocation Step 2	
Inbound- All Others	0
2nd Allocation	0
Total For 0100 Building & Grounds	
Total Allocated	5,223



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - County Complex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	1,104	1.9264	6,661		6,661		6,661
Prosecuting Attorney	4,435	7.7386	26,759		26,759		26,759
Treasurer	2,173	3.7917	13,111		13,111		13,111
Computer Operations	426	0.7433	2,570		2,570		2,570
Accounting	1,161	2.0258	7,005		7,005		7,005
Building & Grounds	700	1.2214	4,223		4,223		4,223
Bd of Comm	2,317	4.0429	13,980		13,980	427	14,407
Circuit Court	13,750	23.9924	82,962		82,962	2,537	85,499
District Court	10,068	17.5676	60,746		60,746	1,856	62,602
Adult Probation	1,689	2.9471	10,191		10,191	311	10,502
County Clerk	4,092	7.1401	24,689		24,689	754	25,443
Equalization	1,345	2.3469	8,115		8,115	248	8,363
Drain Comm	1,262	2.2021	7,614		7,614	233	7,847
Jail	5,284	9.2200	31,881		31,881	974	32,855
Friend of Court	6,145	10.7224	37,076		37,076	1,133	38,209
Community Grants	750	1.3087	4,525		4,525	138	4,663
All Others	609	1.0626	3,674		3,674	112	3,786
SubTotal	57,310	100.0000	345,782		345,782	8,723	354,505
TOTAL	57,310	100.0000	345,782		345,782	8,723	354,505

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Reg of Deeds	2,532	43.2969	17,028		17,028	420	17,448
Pers. Care-Aide	1,560	26.6758	10,492		10,492	258	10,750
Soldiers Relief	1,179	20.1607	7,929		7,929	195	8,124
All Others	577	9.8666	3,881		3,881	96	3,977
SubTotal	5,848	100.0000	39,330		39,330	969	40,299
TOTAL	5,848	100.0000	39,330		39,330	969	40,299

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	26,060		26,060	706	26,766
Jail	32,900	82.4561	122,483		122,483	3,320	125,803
SubTotal	39,900	100.0000	148,543		148,543	4,026	152,569
TOTAL	39,900	100.0000	148,543		148,543	4,026	152,569

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Health Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building & Grounds	2,916	12.0596	13,654		13,654		13,654
MSU Extension	3,404	14.0778	15,940		15,940	501	16,441
Health Dept	17,668	73.0686	82,732		82,732	2,599	85,331
All Others	192	0.7940	899		899	28	927
SubTotal	24,180	100.0000	113,225		113,225	3,128	116,353
TOTAL	24,180	100.0000	113,225		113,225	3,128	116,353

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	9,672		9,672	349	10,021
SubTotal	3,456	100.0000	9,672		9,672	349	10,021
TOTAL	3,456	100.0000	9,672		9,672	349	10,021

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Storage Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Attorney	516	26.6667	1,900		1,900		1,900
Bd of Comm	224	11.5762	825		825	45	870
Circuit Court	243	12.5581	895		895	49	944
District Court	952	49.1990	3,506		3,506	191	3,697
SubTotal	1,935	100.0000	7,126		7,126	285	7,411
TOTAL	1,935	100.0000	7,126		7,126	285	7,411

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	6,962		6,962	173	7,135
SubTotal	1,715	100.0000	6,962		6,962	173	7,135
TOTAL	1,715	100.0000	6,962		6,962	173	7,135

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Social Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIA Space Costs	100	100.0000	72,400		72,400	1,886	74,286
SubTotal	100	100.0000	72,400		72,400	1,886	74,286
TOTAL	100	100.0000	72,400		72,400	1,886	74,286

Allocation Basis: Direct allocation to FIA

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Central Disp

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
911 Fund	7,000	100.0000	12,596		12,596	706	13,302
SubTotal	7,000	100.0000	12,596		12,596	706	13,302
TOTAL	7,000	100.0000	12,596		12,596	706	13,302

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	35,047	97.3528	62,479		62,479	3,537	66,016
All Others	953	2.6472	1,699	-10,778	-9,079	96	-8,983
SubTotal	36,000	100.0000	64,178	-10,778	53,400	3,633	57,033
Direct Billed				10,778	10,778		10,778
TOTAL	36,000	100.0000	64,178		64,178	3,633	67,811

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
All Others	6,690	100.0000	10,128		10,128		10,128
SubTotal	6,690	100.0000	10,128		10,128		10,128
TOTAL	6,690	100.0000	10,128		10,128		10,128

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	3,200	100.0000	6,042		6,042	323	6,365
SubTotal	3,200	100.0000	6,042		6,042	323	6,365
TOTAL	3,200	100.0000	6,042		6,042	323	6,365

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Phone/Network

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	9	1.7717	700		700		700
Prosecuting Attorney	19	3.7402	1,477		1,477		1,477
Treasurer	5	0.9843	389		389		389
Computer Operations	1	0.1969	78		78		78
Accounting	5	0.9843	389		389		389
Building & Grounds	4	0.7874	311		311		311
Bd of Comm	8	1.5748	622		622		622
Circuit Court	33	6.4961	2,565		2,565		2,565
District Court	29	5.7087	2,254		2,254		2,254
Adult Probation	13	2.5591	1,011		1,011		1,011
County Clerk	8	1.5748	622		622		622
Equalization	4	0.7874	311		311		311
Reg of Deeds	11	2.1654	855		855		855
Drain Comm	7	1.3780	544		544		544
Sheriff Admin	38	7.4803	2,954		2,954		2,954
Jail	36	7.0866	2,798		2,798		2,798
MSU Extension	17	3.3465	1,321		1,321		1,321
Friend of Court	30	5.9055	2,332		2,332		2,332
Health Dept	77	15.1575	5,985		5,985		5,985
Mental Health	113	22.2434	8,784		8,784		8,784
Pers. Care-Aide	3	0.5906	233		233		233
Animal Control	4	0.7874	311		311		311
Emerg Management	1	0.1969	78		78		78
Community Grants	3	0.5906	233		233		233
Police Services	18	3.5433	1,399		1,399		1,399
Law Enforc Grant	2	0.3937	155		155		155
Comm Development	2	0.3937	155		155		155
Child Care	2	0.3937	155		155		155
Soldiers Relief	5	0.9843	389		389		389
Foreclosure	1	0.1969	78		78		78



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Phone/Network

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	508	100.0000	39,488		39,488		39,488
TOTAL	508	100.0000	39,488		39,488		39,488

Allocation Basis: Number of lines by department

Allocation Source: Phone directory

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Direct Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Attorney	570	10.9133	570		570		570
Circuit Court	2,810	53.8005	2,810		2,810		2,810
District Court	280	5.3609	280		280		280
Parks & Rec	1,563	29.9253	1,563		1,563		1,563
SubTotal	5,223	100.0000	5,223		5,223		5,223
TOTAL	5,223	100.0000	5,223		5,223		5,223

Allocation Basis: Dollar amount of specific services by department

Allocation Source: Paid invoices



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Total	County Complex	Annex	Jail	Health Building	Garage	Storage Bldg
Administrative	7,361	6,661	0	0	0	0	0
Prosecuting Attorney	30,706	26,759	0	0	0	0	1,900
Treasurer	13,500	13,111	0	0	0	0	0
Computer Operations	2,648	2,570	0	0	0	0	0
Accounting	7,394	7,005	0	0	0	0	0
Building & Grounds	18,188	4,223	0	0	13,654	0	0
Bd of Comm	15,899	14,407	0	0	0	0	870
Circuit Court	91,818	85,499	0	0	0	0	944
District Court	68,833	62,602	0	0	0	0	3,697
Adult Probation	11,513	10,502	0	0	0	0	0
County Clerk	26,065	25,443	0	0	0	0	0
Equalization	8,674	8,363	0	0	0	0	0
Reg of Deeds	18,303	0	17,448	0	0	0	0
Drain Comm	8,391	7,847	0	0	0	0	0
Sheriff Admin	29,720	0	0	26,766	0	0	0
Jail	161,456	32,855	0	125,803	0	0	0
MSU Extension	17,762	0	0	0	16,441	0	0
Parks & Rec	1,563	0	0	0	0	0	0
911 Fund	13,302	0	0	0	0	0	0
Friend of Court	40,541	38,209	0	0	0	0	0
Health Dept	91,316	0	0	0	85,331	0	0
Mental Health	74,800	0	0	0	0	0	0
Pers. Care-Aide	10,983	0	10,750	0	0	0	0
Animal Control	7,446	0	0	0	0	0	0
Emerg Management	78	0	0	0	0	0	0
Community Grants	4,896	4,663	0	0	0	0	0
Police Services	1,399	0	0	0	0	0	0
Law Enforc Grant	155	0	0	0	0	0	0
Comm Development	155	0	0	0	0	0	0
Child Care	155	0	0	0	0	0	0
Soldiers Relief	8,513	0	8,124	0	0	0	0
Foreclosure	78	0	0	0	0	0	0
Equip Aquisition	10,021	0	0	0	0	10,021	0



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Total	County Complex	Annex	Jail	Health Building	Garage	Storage Bldg
FIA Space Costs	74,286	0	0	0	0	0	0
All Others	16,200	3,786	3,977	0	927	0	0
Direct Billed	10,778	0	0	0	0	0	0
Total	904,896	354,505	40,299	152,569	116,353	10,021	7,411



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Animal Shelter	Social Services	Central Disp	Mental Health	Historic CH	Other Bldgs	Phone/Network
Administrative	0	0	0	0	0	0	700
Prosecuting Attorney	0	0	0	0	0	0	1,477
Treasurer	0	0	0	0	0	0	389
Computer Operations	0	0	0	0	0	0	78
Accounting	0	0	0	0	0	0	389
Building & Grounds	0	0	0	0	0	0	311
Bd of Comm	0	0	0	0	0	0	622
Circuit Court	0	0	0	0	0	0	2,565
District Court	0	0	0	0	0	0	2,254
Adult Probation	0	0	0	0	0	0	1,011
County Clerk	0	0	0	0	0	0	622
Equalization	0	0	0	0	0	0	311
Reg of Deeds	0	0	0	0	0	0	855
Drain Comm	0	0	0	0	0	0	544
Sheriff Admin	0	0	0	0	0	0	2,954
Jail	0	0	0	0	0	0	2,798
MSU Extension	0	0	0	0	0	0	1,321
Parks & Rec	0	0	0	0	0	0	0
911 Fund	0	0	13,302	0	0	0	0
Friend of Court	0	0	0	0	0	0	2,332
Health Dept	0	0	0	0	0	0	5,985
Mental Health	0	0	0	66,016	0	0	8,784
Pers. Care-Aide	0	0	0	0	0	0	233
Animal Control	7,135	0	0	0	0	0	311
Emerg Management	0	0	0	0	0	0	78
Community Grants	0	0	0	0	0	0	233
Police Services	0	0	0	0	0	0	1,399
Law Enforc Grant	0	0	0	0	0	0	155
Comm Development	0	0	0	0	0	0	155
Child Care	0	0	0	0	0	0	155
Soldiers Relief	0	0	0	0	0	0	389
Foreclosure	0	0	0	0	0	0	78
Equip Aquisition	0	0	0	0	0	0	0



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Animal Shelter	Social Services	Central Disp	Mental Health	Historic CH	Other Bldgs	Phone/Network
FIA Space Costs	0	74,286	0	0	0	0	0
All Others	0	0	0	(8,983)	10,128	6,365	0
Direct Billed	0	0	0	10,778	0	0	0
Total	7,135	74,286	13,302	67,811	10,128	6,365	39,488



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Direct Services
Administrative	0
Prosecuting Attorney	570
Treasurer	0
Computer Operations	0
Accounting	0
Building & Grounds	0
Bd of Comm	0
Circuit Court	2,810
District Court	280
Adult Probation	0
County Clerk	0
Equalization	0
Reg of Deeds	0
Drain Comm	0
Sheriff Admin	0
Jail	0
MSU Extension	0
Parks & Rec	1,563
911 Fund	0
Friend of Court	0
Health Dept	0
Mental Health	0
Pers. Care-Aide	0
Animal Control	0
Emerg Management	0
Community Grants	0
Police Services	0
Law Enforc Grant	0
Comm Development	0
Child Care	0
Soldiers Relief	0
Foreclosure	0
Equip Aquisition	0



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Direct Services
FIA Space Costs	0
All Others	0
Direct Billed	0
Total	<u>5,223</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.

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
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .2 - Costs To Be Allocated
For Department Insurance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	393,824			393,824
Cost Allocation	(4,193)			
Total Deductions:	(4,193)			(4,193)
Professional Services	2,252	103	2,355	
Treasurer	12	2	14	
Accounting	2,300	202	2,502	
Total Allocated Additions:	4,564	307	4,871	4,871
Total To Be Allocated:	394,195	307		394,502

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	62,632	0	0	0	0
Auto Liability	48,648	0	0	48,648	0
Other Liability	278,351	0	96,531	0	176,277
*Cost Allocation	4,193	4,193	0	0	0
Departmental Totals					
Total Expenditures	393,824	4,193	96,531	48,648	176,277
Deductions					
Total Deductions	(4,193)	(4,193)	0	0	0
Functional Cost	389,631	0	96,531	48,648	176,277
Allocation Step 1					
Inbound- All Others	4,564	0	1,131	570	2,065
1st Allocation	394,195	0	97,662	49,218	178,342
Allocation Step 2					
Inbound- All Others	307	0	76	38	141
2nd Allocation	307	0	76	38	141
Total For 0110 Insurance					
Total Allocated	394,502	0	97,738	49,256	178,483



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	22,985	1,673	11,854	6,619
Auto Liability	0	0	0	0	0
Other Liability	5,543	0	0	0	0
*Cost Allocation	0	0	0	0	0
Departmental Totals					
Total Expenditures	5,543	22,985	1,673	11,854	6,619
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
	5,543	22,985	1,673	11,854	6,619
Allocation Step 1					
Inbound- All Others	65	269	20	139	78
1st Allocation	5,608	23,254	1,693	11,993	6,697
Allocation Step 2					
Inbound- All Others	4	18	1	9	5
2nd Allocation	4	18	1	9	5
Total For 0110 Insurance					
Total Allocated	5,612	23,272	1,694	12,002	6,702



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .3 - Costs Allocated By Activity
For Department Insurance

	Prop Storage Bd	Prop Hist. CH	Prop Misc Bldgs
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
Property	621	2,276	16,604
Auto Liability	0	0	0
Other Liability	0	0	0
*Cost Allocation	0	0	0
Departmental Totals			
Total Expenditures	621	2,276	16,604
Deductions			
Total Deductions	0	0	0
Functional Cost	621	2,276	16,604
Allocation Step 1			
Inbound- All Others	7	26	194
1st Allocation	628	2,302	16,798
Allocation Step 2			
Inbound- All Others	0	2	13
2nd Allocation	0	2	13
Total For 0110 Insurance			
Total Allocated	628	2,304	16,811



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	152,003	0.9569	935		935		935
Prosecuting Attorney	716,847	4.5127	4,407		4,407		4,407
Treasurer	217,292	1.3679	1,336		1,336		1,336
Computer Operations	41,580	0.2618	256		256		256
Accounting	198,454	1.2493	1,220		1,220		1,220
Building & Grounds	209,545	1.3191	1,288		1,288		1,288
Bd of Comm	135,208	0.8512	831		831	1	832
Circuit Court	866,093	5.4523	5,325		5,325	5	5,330
District Court	869,913	5.4763	5,348		5,348	5	5,353
Elections	3,318	0.0209	20		20		20
County Clerk	309,533	1.9486	1,903		1,903	2	1,905
Equalization	42,628	0.2684	262		262		262
Reg of Deeds	159,775	1.0058	982		982	1	983
Drain Comm	161,696	1.0179	994		994	1	995
Sheriff Admin	1,611,855	10.1470	9,910		9,910	9	9,919
Jail	1,521,086	9.5756	9,352		9,352	8	9,360
Medical Examiner	11,399	0.0718	70		70		70
MSU Extension	71,888	0.4526	442		442		442
Road Comm	27,379	0.1724	168		168		168
Parks & Rec	54,223	0.3413	333		333		333
Polly Ann Trail	978	0.0062	6		6		6
911 Fund	869,553	5.4740	5,346		5,346	5	5,351
Friend of Court	773,372	4.8686	4,755		4,755	4	4,759
Health Dept	1,556,452	9.7982	9,569		9,569	8	9,577
Mental Health	3,191,893	20.0934	19,626		19,626	15	19,641
Pers. Care-Aide	476,001	2.9965	2,926		2,926	3	2,929
Animal Control	129,998	0.8184	799		799	1	800
M.H. Court	385	0.0024	2		2		2
County Surveyor	8,300	0.0523	51		51		51
ROD Automation	6,790	0.0427	42		42		42



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Emerg Management	48,527	0.3055	298		298		298
Community Grants	97,935	0.6165	602		602	1	603
Police Services	805,848	5.0730	4,954		4,954	4	4,958
Law Enforc Prog	39,788	0.2505	245		245		245
Law Enforc Grant	102,751	0.6468	632		632	1	633
Child Care	104,345	0.6569	642		642	1	643
Soldiers Relief	100,721	0.6341	619		619	1	620
Soil & Sed	73,091	0.4601	449		449		449
Family Cont Cord	2,853	0.0180	18		18		18
Comm Collaborat	32,065	0.2019	197		197		197
Foreclosure	51,269	0.3228	315		315		315
Drain Equipment	30,405	0.1914	187		187		187
SubTotal	15,885,035	100.0000	97,662		97,662	76	97,738
TOTAL	15,885,035	100.0000	97,662		97,662	76	97,738

Allocation Basis: Dollar amount of assigned wages by department

Allocation Source: General ledger



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	603.36	1.2403	610		610		610
Building & Grounds	1,711.64	3.5184	1,732		1,732		1,732
Circuit Court	2,413.46	4.9611	2,442		2,442	2	2,444
Drain Comm	1,283.73	2.6388	1,299		1,299	1	1,300
Sheriff Admin	19,705.48	40.5062	19,937		19,937	17	19,954
MSU Extension	603.36	1.2403	610		610		610
Parks & Rec	427.91	0.8796	433		433		433
Friend of Court	1,810.09	3.7208	1,831		1,831	1	1,832
Mental Health	11,740.33	24.1332	11,878		11,878	10	11,888
Pers. Care-Aide	2,238.00	4.6004	2,264		2,264	2	2,266
Animal Control	855.82	1.7592	866		866	1	867
Equip Aquisition	5,254.82	10.8017	5,316		5,316	4	5,320
SubTotal	48,648.00	100.0000	49,218		49,218	38	49,256
TOTAL	48,648.00	100.0000	49,218		49,218	38	49,256

Allocation Basis: Dollar amount of insurance premiums by department

Allocation Source: Vehicle insurance summary

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	1,611,855	39.4933	70,433		70,433	55	70,488
Jail	1,521,086	37.2694	66,467		66,467	53	66,520
Police Services	805,848	19.7448	35,213		35,213	28	35,241
Law Enforc Prog	39,788	0.9749	1,739		1,739	1	1,740
Law Enforc Grant	102,751	2.5176	4,490		4,490	4	4,494
SubTotal	4,081,328	100.0000	178,342		178,342	141	178,483
TOTAL	4,081,328	100.0000	178,342		178,342	141	178,483

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

Allocation Source: Trial balance

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Health/CMH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health Dept	3,190	64.5357	3,619		3,619	3	3,622
Mental Health	1,753	35.4643	1,989		1,989	1	1,990
SubTotal	4,943	100.0000	5,608		5,608	4	5,612
TOTAL	4,943	100.0000	5,608		5,608	4	5,612

Allocation Basis: Dollar amount of insurance premiums by department

Allocation Source: Paid invoice

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	448		448		448
Prosecuting Attorney	4,435	7.7386	1,800		1,800		1,800
Treasurer	2,173	3.7917	882		882		882
Computer Operations	426	0.7433	173		173		173
Accounting	1,161	2.0258	471		471		471
Building & Grounds	700	1.2214	284		284		284
Bd of Comm	2,317	4.0429	940		940	1	941
Circuit Court	13,750	23.9924	5,580		5,580	5	5,585
District Court	10,068	17.5676	4,085		4,085	4	4,089
Adult Probation	1,689	2.9471	685		685	1	686
County Clerk	4,092	7.1401	1,660		1,660	2	1,662
Equalization	1,345	2.3469	546		546	1	547
Drain Comm	1,262	2.2021	512		512		512
Jail	5,284	9.2200	2,144		2,144	2	2,146
Friend of Court	6,145	10.7224	2,493		2,493	2	2,495
Community Grants	750	1.3087	304		304		304
All Others	609	1.0626	247		247		247
SubTotal	57,310	100.0000	23,254		23,254	18	23,272
TOTAL	57,310	100.0000	23,254		23,254	18	23,272

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Reg of Deeds	2,532	43.2969	733		733	1	734
Pers. Care-Aide	1,560	26.6758	452		452		452
Soldiers Relief	1,179	20.1607	341		341		341
All Others	577	9.8666	167		167		167
SubTotal	5,848	100.0000	1,693		1,693	1	1,694
TOTAL	5,848	100.0000	1,693		1,693	1	1,694

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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	2,104		2,104	2	2,106
Jail	32,900	82.4561	9,889		9,889	7	9,896
SubTotal	39,900	100.0000	11,993		11,993	9	12,002
TOTAL	39,900	100.0000	11,993		11,993	9	12,002

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Prop Health Bld

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building & Grounds	2,916	12.0596	808		808		808
MSU Extension	3,404	14.0778	943		943	1	944
Health Dept	17,668	73.0686	4,893		4,893	4	4,897
All Others	192	0.7940	53		53		53
SubTotal	24,180	100.0000	6,697		6,697	5	6,702
TOTAL	24,180	100.0000	6,697		6,697	5	6,702

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Prop Storage Bd

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Animal Control	1,715	100.0000	628		628		628
SubTotal	1,715	100.0000	628		628		628
TOTAL	1,715	100.0000	628		628		628

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
All Others	3,200	100.0000	2,302		2,302	2	2,304
SubTotal	3,200	100.0000	2,302		2,302	2	2,304
TOTAL	3,200	100.0000	2,302		2,302	2	2,304

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
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
Parks & Rec	835,690	5.9763	1,004		1,004	1	1,005
911 Fund	1,857,937	13.2866	2,232		2,232	2	2,234
Mental Health	6,576,767	47.0322	7,900		7,900	6	7,906
Animal Control	271,929	1.9446	327		327		327
Equip Aquisition	590,435	4.2224	709		709	1	710
FIA Space Costs	3,447,379	24.6532	4,141		4,141	3	4,144
All Others	403,381	2.8847	485		485		485
SubTotal	13,983,518	100.0000	16,798		16,798	13	16,811
TOTAL	13,983,518	100.0000	16,798		16,798	13	16,811

Allocation Basis: Dollar amount of insured value by department

Allocation Source: Property insurance summary



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Vehicle Ins	Sheriff	Health/CMH	Prop Co Complex	Prop Annex
Administrative	1,383	935	0	0	0	448	0
Prosecuting Attorney	6,817	4,407	610	0	0	1,800	0
Treasurer	2,218	1,336	0	0	0	882	0
Computer Operations	429	256	0	0	0	173	0
Accounting	1,691	1,220	0	0	0	471	0
Building & Grounds	4,112	1,288	1,732	0	0	284	0
Bd of Comm	1,773	832	0	0	0	941	0
Circuit Court	13,359	5,330	2,444	0	0	5,585	0
District Court	9,442	5,353	0	0	0	4,089	0
Adult Probation	686	0	0	0	0	686	0
Elections	20	20	0	0	0	0	0
County Clerk	3,567	1,905	0	0	0	1,662	0
Equalization	809	262	0	0	0	547	0
Reg of Deeds	1,717	983	0	0	0	0	734
Drain Comm	2,807	995	1,300	0	0	512	0
Sheriff Admin	102,467	9,919	19,954	70,488	0	0	0
Jail	87,922	9,360	0	66,520	0	2,146	0
Medical Examiner	70	70	0	0	0	0	0
MSU Extension	1,996	442	610	0	0	0	0
Road Comm	168	168	0	0	0	0	0
Parks & Rec	1,771	333	433	0	0	0	0
Polly Ann Trail	6	6	0	0	0	0	0
911 Fund	7,585	5,351	0	0	0	0	0
Friend of Court	9,086	4,759	1,832	0	0	2,495	0
Health Dept	18,096	9,577	0	0	3,622	0	0
Mental Health	41,425	19,641	11,888	0	1,990	0	0
Pers. Care-Aide	5,647	2,929	2,266	0	0	0	452
Animal Control	2,622	800	867	0	0	0	0
M.H. Court	2	2	0	0	0	0	0
County Surveyor	51	51	0	0	0	0	0
ROD Automation	42	42	0	0	0	0	0
Emerg Management	298	298	0	0	0	0	0
Community Grants	907	603	0	0	0	304	0



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Vehicle Ins	Sheriff	Health/CMH	Prop Co Complex	Prop Annex
Police Services	40,199	4,958	0	35,241	0	0	0
Law Enforc Prog	1,985	245	0	1,740	0	0	0
Law Enforc Grant	5,127	633	0	4,494	0	0	0
Child Care	643	643	0	0	0	0	0
Soldiers Relief	961	620	0	0	0	0	341
Soil & Sed	449	449	0	0	0	0	0
Family Cont Cord	18	18	0	0	0	0	0
Comm Collaborat	197	197	0	0	0	0	0
Foreclosure	315	315	0	0	0	0	0
Drain Equipment	187	187	0	0	0	0	0
Equip Aquisition	6,030	0	5,320	0	0	0	0
FIA Space Costs	4,144	0	0	0	0	0	0
All Others	3,256	0	0	0	0	247	167
Direct Billed	0	0	0	0	0	0	0
Total	394,502	97,738	49,256	178,483	5,612	23,272	1,694



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Prop Jail	Prop Health Bld	Prop Storage Bd	Prop Hist. CH	Prop Misc Bldgs
Administrative	0	0	0	0	0
Prosecuting Attorney	0	0	0	0	0
Treasurer	0	0	0	0	0
Computer Operations	0	0	0	0	0
Accounting	0	0	0	0	0
Building & Grounds	0	808	0	0	0
Bd of Comm	0	0	0	0	0
Circuit Court	0	0	0	0	0
District Court	0	0	0	0	0
Adult Probation	0	0	0	0	0
Elections	0	0	0	0	0
County Clerk	0	0	0	0	0
Equalization	0	0	0	0	0
Reg of Deeds	0	0	0	0	0
Drain Comm	0	0	0	0	0
Sheriff Admin	2,106	0	0	0	0
Jail	9,896	0	0	0	0
Medical Examiner	0	0	0	0	0
MSU Extension	0	944	0	0	0
Road Comm	0	0	0	0	0
Parks & Rec	0	0	0	0	1,005
Polly Ann Trail	0	0	0	0	0
911 Fund	0	0	0	0	2,234
Friend of Court	0	0	0	0	0
Health Dept	0	4,897	0	0	0
Mental Health	0	0	0	0	7,906
Pers. Care-Aide	0	0	0	0	0
Animal Control	0	0	628	0	327
M.H. Court	0	0	0	0	0
County Surveyor	0	0	0	0	0
ROD Automation	0	0	0	0	0
Emerg Management	0	0	0	0	0
Community Grants	0	0	0	0	0



Lapeer County, Michigan
Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2014
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Prop Jail	Prop Health Bld	Prop Storage Bd	Prop Hist. CH	Prop Misc Bldgs
Police Services	0	0	0	0	0
Law Enforc Prog	0	0	0	0	0
Law Enforc Grant	0	0	0	0	0
Child Care	0	0	0	0	0
Soldiers Relief	0	0	0	0	0
Soil & Sed	0	0	0	0	0
Family Cont Cord	0	0	0	0	0
Comm Collaborat	0	0	0	0	0
Foreclosure	0	0	0	0	0
Drain Equipment	0	0	0	0	0
Equip Aquisition	0	0	0	0	710
FIA Space Costs	0	0	0	0	4,144
All Others	0	53	0	2,304	485
Direct Billed	0	0	0	0	0
Total	12,002	6,702	628	2,304	16,811



Internal Service Fund

Schedules

Lapeer County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended December 31, 2014

The following pages provide a description of the Internal Service Funds, balance sheet, income statement, and working capital reserve, which are also included in the fiscal 2014 annual financial statements.

Working capital reserves - Internal service funds are dependent upon a reasonable level of working capital reserve to operate from one billing cycle to the next. Charges by an internal service activity to provide for the establishment and maintenance of a reasonable level of working capital reserve, in addition to the full recovery of costs, are allowable. A working capital reserve as part of retained earnings of up to 60 days cash expenses for normal operating purposes is considered reasonable. A working capital reserve exceeding 60 days may be approved by the cognizant Federal agency in exceptional cases.

Contributions to a reserve for certain self-insurance programs including workers compensation, unemployment compensation, and severance pay are allowable subject to the following provisions:

(1) The type of coverage and the extent of coverage and the rates and premiums would have been allowed had insurance (including reinsurance) been purchased to cover the risks. However, provision for known or reasonably estimated self-insured liabilities, which do not become payable for more than one year after the provision is made, shall not exceed the discounted present value of the liability. The rate used for discounting the liability must be determined by giving consideration to such factors as the governmental unit's settlement rate for those liabilities and its investment rate of return.

(2) Earnings or investment income on reserves must be credited to those reserves.

(3) Contributions to reserves must be based on sound actuarial principles using historical experience and reasonable assumptions. Reserve levels must be analyzed and updated at least biennially for each major risk being insured and take into account any reinsurance, coinsurance, etc. Reserve levels related to employee-related coverages will normally be limited to the value of claims submitted and adjudicated but not paid, submitted but not adjudicated, and incurred but not submitted. Reserve levels in excess of the amounts based on the above must be identified and justified in the cost allocation plan or indirect cost rate proposal.

(4) Accounting records, actuarial studies, and cost allocations (or billings) must recognize any significant differences due to types of insured risk and losses generated by the various insured activities or agencies of the governmental unit. If individual departments or agencies of the governmental unit experience significantly different levels of claims for a particular risk, those differences are to be recognized by the use of separate allocations or other techniques resulting in an equitable allocation.

(5) Whenever funds are transferred from a self-insurance reserve to other accounts (e.g., general fund), refunds shall be made to the Federal Government for its share of funds transferred, including earned or imputed interest from the date of transfer.

The following information is provided for information purposes. It will be necessary for the County to monitor the retained earnings for each type of coverage to insure that retained earnings are within acceptable limits. The retained earnings for each fund per the audit were adjusted to reflect capital contributions, operating transfers in, and operating transfers out

that were either subsidies or withdrawals from each respective fund and were not based on provided services

Unemployment – the County has discontinued charging departments for Unemployment in 2015 and will re-evaluate the fund balance needed for 2016.

Workers Compensation – the County has discontinued charging departments for Workers Compensation in 2015 and will re-evaluate the fund balance needed for 2016.

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, health care, health care savings and retirement and to account for payment of related insurance claims, expenses and contributions remitted to third party administrators.

LAPEER COUNTY, MICHIGAN

**COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2014**

	Health Insurance	Unemployment Insurance	Workers' Compensation	Centralized Purchasing
Assets:				
Current Assets:				
Cash and cash equivalents	\$ 1,108,289	\$ 66,108	\$ 433,899	\$ 6,009
Deposits with agent	3,075	-	16,000	-
Due from other funds	-	-	-	-
Prepaid items	6,653	-	-	-
Total Current Assets	1,118,017	66,108	449,899	6,009
Property, Plant, and Equipment, Net	-	-	-	-
Total Assets	1,118,017	66,108	449,899	6,009
Liabilities:				
Current Liabilities:				
Accounts payable	32,121	19,570	1,545	-
Accrued claims	-	-	85,000	-
Total Current Liabilities	32,121	19,570	86,545	-
Long-Term Liabilities:				
Accrued claims	-	-	10,000	-
Total Liabilities	32,121	19,570	96,545	-
Net Position:				
Net investment in capital assets	-	-	-	-
Unrestricted	1,085,896	46,538	353,354	6,009
Total Net Position	\$ 1,085,896	\$ 46,538	\$ 353,354	\$ 6,009

CMH Equipment Acquisition & Replacement	Equipment Acquisition & Replacement	Retirement	Public Employee Health Care	Total
\$ 24,313	\$ 2,234,737	\$ 597,194	\$ 590,407	\$ 5,060,956
-	-	-	-	19,075
-	-	34,227	-	34,227
-	-	112	-	6,765
<u>24,313</u>	<u>2,234,737</u>	<u>631,533</u>	<u>590,407</u>	<u>5,121,023</u>
633,625	2,192,311	-	-	2,825,936
<u>657,938</u>	<u>4,427,048</u>	<u>631,533</u>	<u>590,407</u>	<u>7,946,959</u>
-	211,427	391,843	556,676	1,213,182
-	-	-	-	85,000
-	<u>211,427</u>	<u>391,843</u>	<u>556,676</u>	<u>1,298,182</u>
-	-	-	-	10,000
-	<u>211,427</u>	<u>391,843</u>	<u>556,676</u>	<u>1,308,182</u>
633,625	2,192,311	-	-	2,825,936
<u>24,313</u>	<u>2,023,310</u>	<u>239,690</u>	<u>33,731</u>	<u>3,812,841</u>
<u>\$ 657,938</u>	<u>\$ 4,215,621</u>	<u>\$ 239,690</u>	<u>\$ 33,731</u>	<u>\$ 6,638,777</u>

LAPEER COUNTY, MICHIGAN

**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014**

	Health Insurance	Unemployment Insurance	Workers' Compensation	Centralized Purchasing
Operating Revenues:				
Charges for services	\$ 3,938,481	\$ -	\$ -	\$ -
Operating Expenses:				
Administrative and general	17,697	211	462	-
Retirement and health care savings contributions	-	-	-	-
Insurance and claims	3,718,476	19,570	93,537	-
Depreciation	-	-	-	-
Total Operating Expenses	3,736,173	19,781	93,999	-
Operating Income (Loss)	202,308	(19,781)	(93,999)	-
Non-Operating Revenues:				
Gain on sale of assets	-	-	-	-
Net Income (Loss) before Transfers	202,308	(19,781)	(93,999)	-
Transfers:				
Transfers In	-	-	-	-
Transfers Out	(90,000)	(50,000)	(800,000)	-
Total Transfers	(90,000)	(50,000)	(800,000)	-
Change in Net Position	112,308	(69,781)	(893,999)	-
Net Position at beginning of year	973,588	116,319	1,247,353	6,009
Net Position at end of year	\$ 1,085,896	\$ 46,538	\$ 353,354	\$ 6,009

<u>CMH Equipment Acquisition & Replacement</u>	<u>Equipment Acquisition & Replacement</u>	<u>Retirement</u>	<u>Public Employee Health Care</u>	<u>Total</u>
\$ 106,903	\$ 589,649	\$ 1,801,950	\$ 120,390	\$ 6,557,373
355	410,186	-	56	428,967
-	-	3,133,372	681,445	3,814,817
-	-	-	-	3,831,583
87,188	372,446	-	-	459,634
<u>87,543</u>	<u>782,632</u>	<u>3,133,372</u>	<u>681,501</u>	<u>8,535,001</u>
19,360	(192,983)	(1,331,422)	(561,111)	(1,977,628)
-	8,058	-	-	8,058
<u>19,360</u>	<u>(184,925)</u>	<u>(1,331,422)</u>	<u>(561,111)</u>	<u>(1,969,570)</u>
100,000	763,723	1,350,000	589,795	2,803,518
-	-	-	-	(940,000)
<u>100,000</u>	<u>763,723</u>	<u>1,350,000</u>	<u>589,795</u>	<u>1,863,518</u>
119,360	578,798	18,578	28,684	(106,052)
538,578	3,636,823	221,112	5,047	6,744,829
<u>\$ 657,938</u>	<u>\$ 4,215,621</u>	<u>\$ 239,690</u>	<u>\$ 33,731</u>	<u>\$ 6,638,777</u>

LAPEER COUNTY, MICHIGAN
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Health Insurance</u>	<u>Unemployment Insurance</u>	<u>Workers' Compensation</u>	<u>Centralized Purchasing</u>
Cash Flows From Operating Activities:				
Cash receipts for interfund services	\$ 3,938,481	\$ -	\$ -	\$ -
Cash payments to suppliers	<u>(3,691,424)</u>	<u>(30,804)</u>	<u>(50,264)</u>	<u>-</u>
Net Cash Provided by (Used in) Operating Activities	<u>247,057</u>	<u>(30,804)</u>	<u>(50,264)</u>	<u>-</u>
Cash Flows From Noncapital Financing Activities:				
Transfers in	-	-	-	-
Transfers out	<u>(90,000)</u>	<u>(50,000)</u>	<u>(800,000)</u>	<u>-</u>
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>(90,000)</u>	<u>(50,000)</u>	<u>(800,000)</u>	<u>-</u>
Cash Flows From Capital and Related Financing Activities:				
Acquisition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Proceeds from sale of assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Cash Provided by (Used in) Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Increase (decrease) in cash and cash equivalents	157,057	(80,804)	(850,264)	-
Cash and cash equivalents at beginning of year	<u>951,232</u>	<u>146,912</u>	<u>1,284,163</u>	<u>6,009</u>
Cash and cash equivalents at end of year	<u>\$ 1,108,289</u>	<u>\$ 66,108</u>	<u>\$ 433,899</u>	<u>\$ 6,009</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:				
Operating Income (Loss)	\$ 202,308	\$(19,781)	\$(93,999)	\$ -
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities -				
Depreciation	-	-	-	-
Change in assets and liabilities:				
Due to/from other funds	-	-	-	-
Prepaid items/Deposits with agent	12,628	-	-	-
Accounts payable	32,121	(11,023)	(1,265)	-
Accrued claims	<u>-</u>	<u>-</u>	<u>45,000</u>	<u>-</u>
Net Cash Provided by (Used in) Operating Activities	<u>\$ 247,057</u>	<u>\$(30,804)</u>	<u>\$(50,264)</u>	<u>\$ -</u>

<u>CMH Equipment Acquisition & Replacement</u>	<u>Equipment Acquisition & Replacement</u>	<u>Retirement</u>	<u>Public Employee Health Care</u>	<u>Total</u>
\$ 106,903	\$ 589,649	\$ 1,795,570	\$ 120,390	\$ 6,550,993
(355)	(249,647)	(2,872,004)	(124,825)	(7,019,323)
<u>106,548</u>	<u>340,002</u>	<u>(1,076,434)</u>	<u>(4,435)</u>	<u>(468,330)</u>
-	-	1,350,000	589,795	1,939,795
-	-	-	-	(940,000)
<u>-</u>	<u>-</u>	<u>1,350,000</u>	<u>589,795</u>	<u>999,795</u>
(326,074)	(587,521)	-	-	(913,595)
100,000	763,723	-	-	863,723
<u>-</u>	<u>12,602</u>	<u>-</u>	<u>-</u>	<u>12,602</u>
(226,074)	188,804	-	-	(37,270)
(119,526)	528,806	273,566	585,360	494,195
143,839	1,705,931	323,628	5,047	4,566,761
<u>\$ 24,313</u>	<u>\$ 2,234,737</u>	<u>\$ 597,194</u>	<u>\$ 590,407</u>	<u>\$ 5,060,956</u>
\$ 19,360	\$(192,983)	\$(1,331,422)	\$(561,111)	\$(1,977,628)
87,188	372,446	-	-	459,634
-	-	(6,380)	-	(6,380)
-	8,175	(112)	-	20,691
-	152,364	261,480	556,676	990,353
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,000</u>
<u>\$ 106,548</u>	<u>\$ 340,002</u>	<u>\$(1,076,434)</u>	<u>\$(4,435)</u>	<u>\$(468,330)</u>

Lapeer County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended December 31, 2014

Income Statement:	Total	Health Insurance	Unemployment Insurance	Workers Comp	Centralized Purchasing	CMH Equipment	Equipment Acquisition & Replacement
Operating Revenues	6,557,373	3,938,481	-	-	-	106,903	589,649
Operating Expenses	(8,075,367)	(3,736,173)	(19,781)	(93,999)	-	(355)	(410,186)
Depreciation	(459,634)	-	-	-	-	(87,188)	(372,446)
Total Expenses	<u>(8,535,001)</u>	<u>(3,736,173)</u>	<u>(19,781)</u>	<u>(93,999)</u>	<u>-</u>	<u>(87,543)</u>	<u>(782,632)</u>
Net Profit/(Loss)	(1,977,628)	202,308	(19,781)	(93,999)	-	19,360	(192,983)
Non Operating Revenue/(Exp)	8,058	-	-	-	-	-	8,058
Operating Transfers In/(Out)	<u>1,863,518</u>	<u>(90,000)</u>	<u>(50,000)</u>	<u>(800,000)</u>	<u>-</u>	<u>100,000</u>	<u>763,723</u>
Net Increase/(Decrease)	(106,052)	112,308	(69,781)	(893,999)	-	119,360	578,798
Beginning R.E. per CAFR	<u>6,744,829</u>	<u>973,588</u>	<u>116,319</u>	<u>1,247,353</u>	<u>6,009</u>	<u>538,578</u>	<u>3,636,823</u>
Ending R.E. per CAFR	<u><u>6,638,777</u></u>	<u><u>1,085,896</u></u>	<u><u>46,538</u></u>	<u><u>353,354</u></u>	<u><u>6,009</u></u>	<u><u>657,938</u></u>	<u><u>4,215,621</u></u>
<i>A-87 R.E. Adjustments:</i>							
Prior Year Adjustments	(8,996,492)	(1,317,464)	(47,290)	(1,002,783)	(6,009)	(610,699)	(6,012,247)
Current Year Adjustments	<u>(25,302)</u>	<u>90,000</u>	<u>50,000</u>	<u>800,000</u>	<u>-</u>	<u>-</u>	<u>(965,302)</u>
Total Adjustments	<u><u>(9,021,794)</u></u>	<u><u>(1,227,464)</u></u>	<u><u>2,710</u></u>	<u><u>(202,783)</u></u>	<u><u>(6,009)</u></u>	<u><u>(610,699)</u></u>	<u><u>(6,977,549)</u></u>
A-87 Adjusted R.E.	(2,383,017)	(141,568)	49,248	150,571	-	47,239	(2,761,928)
Sixty Day Operating Expense	<u>(1,345,895)</u>	<u>(622,696)</u>	<u>(3,297)</u>	<u>(15,667)</u>	<u>-</u>	<u>(59)</u>	<u>(68,364)</u>
Excess Reserves	<u><u>(3,728,912)</u></u>	<u><u>(764,264)</u></u>	<u><u>45,951</u></u>	<u><u>134,905</u></u>	<u><u>-</u></u>	<u><u>47,180</u></u>	<u><u>(2,830,292)</u></u>
Excess months of WCR		(2.5)	27.9	17.2	N/A	N/A	(82.8)

Lapeer County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended December 31, 2014

Income Statement:	Retirement	Public Employees Health Care
Operating Revenues	1,801,950	120,390
Operating Expenses	(3,133,372)	(681,501)
Depreciation	-	-
Total Expenses	<u>(3,133,372)</u>	<u>(681,501)</u>
Net Profit/(Loss)	(1,331,422)	(561,111)
Non Operating Revenue/(Exp)	-	-
Operating Transfers In/(Out)	<u>1,350,000</u>	<u>589,795</u>
Net Increase/(Decrease)	18,578	28,684
Beginning R.E. per CAFR	<u>221,112</u>	<u>5,047</u>
Ending R.E. per CAFR	<u><u>239,690</u></u>	<u><u>33,731</u></u>
 <i><u>A-87 R.E. Adjustments:</u></i>		
Prior Year Adjustments	-	-
Current Year Adjustments	<u>(1,350,000)</u>	<u>(589,795)</u>
Total Adjustments	<u><u>(1,350,000)</u></u>	<u><u>(589,795)</u></u>
A-87 Adjusted R.E.	(1,110,310)	(556,064)
Sixty Day Operating Expense	<u>(522,229)</u>	<u>(113,584)</u>
Excess Reserves	<u><u>(1,632,539)</u></u>	<u><u>(669,648)</u></u>
Excess months of WCR	(6.3)	(11.8)