

2 CFR Part 200 Cost Allocation Plan

Alpena County, Michigan

Based on Actual Expenditures for the
Fiscal Year Ended December 31, 2025

MGT.us

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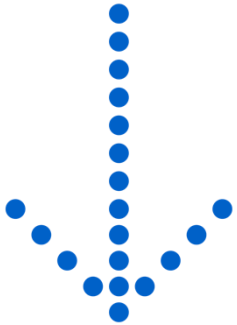
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SECTION 1: Introduction



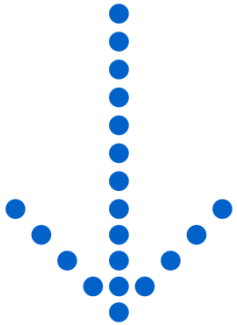
Introduction

The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of Alpena County, Michigan ("the County") based on actual expenditures for fiscal year ending December 31, 2025. MGT Impact Solutions, LLC ("MGT") prepared these documents at the request of the County.

This Cost Allocation Plan is used by the County to claim indirect costs as charges against grants and contracts (awards). The Cost Allocation Plan is submitted for use by the Michigan Department of Health and Human Services and other State and Federal grantors.

This document is prepared in compliance with the federal guidelines contained in 2 CFR Part 200 "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (formerly *OMB Circular A-87*). County personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.

SECTION 2: Certification



Alpena County, Michigan

2 CFR PART 200 COST ALLOCATION PLAN
CERTIFICATE OF INDIRECT COSTS

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

(1) All costs included in this plan are for the fiscal year ending December 31, 2025, and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2027 **and are allowable in accordance with the requirements of the 2 CFR Part 200 "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" and the Federal award(s) to which they** apply. Unallowable costs have been adjusted for in allocating costs as indicated.

(2) All costs included in this plan are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements 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 and the Federal Government will be notified of any accounting changes that would affect the costs identified.

I declare that the foregoing is true and correct.

Alpena County, Michigan

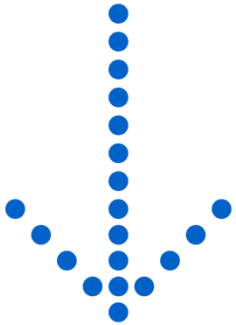
Signature: Jesse Ulmer

Name of Official: JESSE ULMER

Title: CO. ADMIN.

Date: 11/12/2026

SECTION 3:
Organizational Chart



Citizens

Elected Officials

Clerk
Drain Commissioner
Register of Deeds
Prosecuting Attorney
Sheriff
Treasurer

Board of Commissioners

COUNTY ADMINSTRATOR

Medical Examiner
Ordinance Control

Authorities, Boards, and Commissions

reports to

reports to

General Fund

Emergency Management
Equalization
IT
Maintenance
Public Conservator
Human Resources

Other Funds

Airport
Housing
MSU
Veterans
911

Judiciary

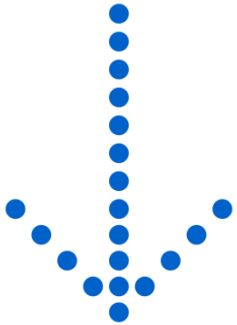
Circuit Court
Supported by:
Adult Drug court
CCAB Programs
Friend of the Court
Probation and Parole

Family Division
Juvenile/Neglect
Adoptions
Drug Court

District Court
Adult Drug Court

Probate Court

SECTION 4:
Reading a Cost Allocation Plan



Reading a Cost Allocation Plan

OVERVIEW

This federal Cost Allocation Plan is prepared under the 2 CFR Part 200 guidelines for Central Services Cost Allocation Plans. This plan is a document that distributes, or allocates, County indirect costs. Indirect costs are those costs incurred by County departments that benefit other County departments. Examples of County indirect costs are administration, accounting, and information technology

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate department indirect costs for FY 2027.

The significant steps involved in preparing the Cost Allocation Plan include the following:

- Identify the County departments that provide support to other County departments. These departments are referred to as central service or allocating departments.
- Identify the County departments that receive support from other County departments. These departments are referred to as grantee or receiving departments.
- Accumulate the allowable actual expenditures of the County departments that provide support to other County departments.
- Distribute, or allocate, the allowable expenditures of the County departments that provide support to other County departments based on available, meaningful, measurable, and auditable allocation statistics that match the service provided to the service received.

PROCESS

A double-step-down allocation methodology is used to allocate the allowable costs of the central service departments. This methodology recognizes the cross support provided between central service departments. For

example, Accounting supports Information Technology by providing payroll, paying vouchers, and preparing a budget. Information Technology, however, also supports Accounting by providing software and hardware and by maintaining and administering various applications and systems.

The double-step-down methodology requires an initial sequencing of allocating departments. In the first step of the double-step methodology, allowable costs from central service departments are allocated in the sequence selected to all County departments, divisions, and funds; including to other central service departments. The second step in the double-step-down methodology is made to fully account for the cross support provided between central service departments. Central service departments are closed after the second step in the double-step down allocation methodology.

CARRY-FORWARD

2 CFR Part 200 (formerly OMB Circular A-87) guidelines have several plan types which are acceptable under the federal procedures. This plan is considered a “fixed with carry-forward” plan. Under this procedure, total current year allocations are identified. The “fixed cost” amounts, identified as “Prior Year Allocations”, which are based on the costs claimed from a prior plan, are compared and the difference is computed and identified as the “Carry-Forward” amount. The current allocation plus the “Carry-Forward” are combined to identify the “Proposed Costs.” Proposed Costs are to be applied to the year the plan is being used for recovery. This procedure allows the governmental unit to recover or return any over or under recoveries claimed in the year of the plan.

SECTIONS

Table of Contents

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the page lists the central service, or allocating, departments. Each central service department is broken down into functions.

Functions are the specific services provided by the department. The middle column lists the allocation base for each corresponding function. The column on the right side is the applicable page number.

Summary Schedule

The next few pages of the Cost Allocation Plan are the Summary Schedule. The Summary Schedule identifies the total dollar amount allocated from every County allocating department to every County receiving department. Allocating departments are listed down the left column and receiving departments, divisions, and funds are listed across the top of each page.

Detail Schedules

The remaining pages of the Cost Allocation Plan are the detail schedules for each central service department. The detail schedules for central service departments are structured in the following format.

Narrative Lists the department name, provides a brief description of the activities performed, and identifies the functions and the corresponding allocation base.

Departmental Costs (A) The actual expenditures for the central service department.

There are three potential codes that can be denoted on the Departmental Cost schedule. The three codes are “S”, “P”, and “D” and identify how costs are spread or distributed within the department to the relevant functions. The “S” (or “S”1) stands for salaries. The “P” stands for a predetermined percentage described in the narrative. The “D” indicates disallowed.

Incoming Costs (B) The support costs coming into the department from other central service, or allocating, departments.

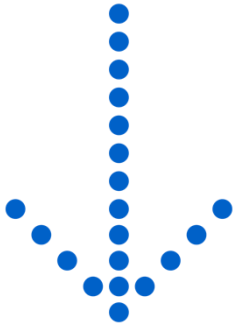
Incoming costs are spread on the ratio of function salaries to departmental salaries. In the few instances where a department has no salaries, incoming costs are spread on the ratio of function expenditures to departmental expenditures. Certain incoming costs, however, may be denoted with an *. The * identifies those incoming costs that are directly identified to departmental functions and spread to departmental functions on a percentage basis.

Total Allocated (C) The total amount allocated for that department. This amount is found at the end of the Incoming Costs schedule.

Function Allocations The distribution, or allocation, of the Total Allocated costs by function.

Allocation Summary The summary of allocated costs by function

SECTION 5:
2 CFR Part 200 Cost Allocation Plan



Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

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1 Annex	Assigned Square Footage, Annex	26
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2 Telephone System	# Phone Extensions	34
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3 Department Costs		37
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3 County Coord.	$ Operating Expendiures, excluding Circuit Court, FOC, Family Court, and Child Care	40
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3 Gen Gov't	Not Allocated	
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8 MSU Coop Ext	Assigned Square Footage, MSU Extension	125
8 Health Department	Direct to 246 District Health Dept Bldg	126
8 Other Buildings	Not Allocated	
8 Liability Ins	$ Operating Expenditures, excluding Airport, DHS, and Recycling	127
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101-228 Data Processing / FD402 Equip - DP		133
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Summary Schedule

Seq #	Department Name	101-245 Survey & Remonument	101-257 Equalization	101-261 Elections	101-262 Board of Canvass.	101-267 DHS State Lease	101-268 Fairgrounds	101-272 Capital Improvements	101-276 CVR Navigator
1	Building Depreciation	$0	$1,677	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	126	0	0	0	32	0	0
3	101-101 Board of Comm	234	1,213	79	0	0	483	0	0
4	101-173 Administrator	235	1,258	80	0	0	494	0	0
5	101-200 County General	219	28,295	74	0	0	6,229	0	0
6	101-215 County Clerk	359	5,973	122	0	0	1,619	0	0
7	101-253 Treasurer	148	2,577	327	0	0	2,562	8	0
8	101-265 Bldg & Gnds Maint	647	30,527	220	0	0	1,360	0	0
9	101-228 Data Processing / FD402 Equip - DP	57	15,035	19	0	0	238	0	0
10	101-270 Human Resources	0	3,013	0	0	0	643	0	0
11	677 Self-Ins. Fund	0	68	0	0	0	14	0	0
Total Current Allocations		**$1,899**	**$89,764**	**$922**	**$0**	**$0**	**$13,675**	**$8**	**$0**
Less: Prior Year Allocations		0	0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0	0
Proposed Costs		**1,899**	**89,764**	**922**	**0**	**0**	**13,675**	**8**	**0**

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Summary Schedule

Seq #	Department Name	101-277 Victims' Rights Services	101-278 Public Conserv.	101-279 Public Advocate - Fam/Prob	101-286 District Court	101-294 Probate Court	101-295 Multi-County Probation	101-296 Pros. Att'y	101-296 PA DP
1	Building Depreciation	$0	$133	$0	$11,463	$1,758	$2,855	$5,238	$0
2	Equipment Depreciation	63	32	0	410	126	158	347	0
3	101-101 Board of Comm	335	388	1,068	2,914	1,654	8	2,848	0
4	101-173 Administrator	352	392	1,075	3,026	1,702	8	2,951	0
5	101-200 County General	11,565	1,794	1,000	73,091	28,822	7	65,162	0
6	101-215 County Clerk	2,213	774	1,641	14,969	6,650	12	13,854	0
7	101-253 Treasurer	2,001	2,095	553	7,358	2,702	47	3,994	0
8	101-265 Bldg & Gnds Maint	969	1,901	2,958	78,940	15,508	16,470	40,386	0
9	101-228 Data Processing / FD402 Equip - DP	4,299	4,117	262	36,028	10,915	80	1,271	45,085
10	101-270 Human Resources	1,246	131	0	7,694	3,013	0	6,951	0
11	677 Self-Ins. Fund	28	3	0	173	68	0	157	0
Total Current Allocations		**$23,070**	**$11,760**	**$8,556**	**$236,066**	**$72,919**	**$19,645**	**$143,158**	**$45,085**
Less: Prior Year Allocations		0	0	0	0	0	0	162,179	45,492
Carry-Forward		0	0	0	0	0	0	(19,022)	(407)
Current Adjustment		0	0	0	0	0	0	0	0
Proposed Costs		**23,070**	**11,760**	**8,556**	**236,066**	**72,919**	**19,645**	**124,136**	**44,678**

Alpena County, Michigan
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Summary Schedule

Seq #	Department Name	101-299 Adult Drug Court	101-301 Sheriff Dept / Jail	101-304 Sec. Road Patrol	101-306 DNR Safety Programs	101-307 School Liaison Program	101-309 Special Invest.	101-312 Stone Garden Fed Grant	101-313 DARE Program
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	32	788	0	0	0	0	0	0
3	101-101 Board of Comm	77	8,078	456	68	541	0	543	0
4	101-173 Administrator	80	8,314	471	72	554	0	546	0
5	101-200 County General	1,517	142,968	9,354	2,409	7,360	0	508	0
6	101-215 County Clerk	338	32,969	2,056	461	1,872	0	834	0
7	101-253 Treasurer	1,526	9,188	1,915	1,106	1,417	0	1,596	0
8	101-265 Bldg & Gnds Maint	219	22,871	1,295	198	1,524	0	1,503	0
9	101-228 Data Processing / FD402 Equip - DP	2,053	153,540	272	59	255	0	133	0
10	101-270 Human Resources	161	15,077	994	261	763	0	0	0
11	677 Self-Ins. Fund	4	339	22	6	17	0	0	0
Total Current Allocations		**$6,006**	**$394,131**	**$16,836**	**$4,640**	**$14,304**	**$0**	**$5,664**	**$0**
Less: Prior Year Allocations		0	0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0	0
Proposed Costs		**6,006**	**394,131**	**16,836**	**4,640**	**14,304**	**0**	**5,664**	**0**

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Summary Schedule

Seq #	Department Name	101-314 HUNT Program	101-351 Jail	101-426 Emerg'y Prepare	101-430 Animal Control	101-442 Drain Comm.	101-602 NE MI Mental Health	101-648 Medical Examiner	101-690 Home Improvement
1	Building Depreciation	$0	$0	$1,149	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	0	473	0	32	0	0	0
3	101-101 Board of Comm	40	12,445	342	601	80	760	464	256
4	101-173 Administrator	40	12,757	349	631	88	765	467	279
5	101-200 County General	578	182,806	3,837	19,861	5,125	711	434	15,770
6	101-215 County Clerk	143	45,113	1,060	3,855	891	1,167	712	2,750
7	101-253 Treasurer	1,230	7,638	1,993	2,499	1,137	93	1,152	2,219
8	101-265 Bldg & Gnds Maint	111	35,094	7,583	1,736	242	2,104	1,284	767
9	101-228 Data Processing / FD402 Equip - DP	19	6,116	30,270	493	126	186	114	341
10	101-270 Human Resources	60	19,064	392	2,150	562	0	0	1,728
11	677 Self-Ins. Fund	1	429	9	48	13	0	0	39
Total Current Allocations		**$2,224**	**$321,463**	**$47,457**	**$31,875**	**$8,296**	**$5,785**	**$4,626**	**$24,149**
Less: Prior Year Allocations		0	0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0	0
Proposed Costs		**2,224**	**321,463**	**47,457**	**31,875**	**8,296**	**5,785**	**4,626**	**24,149**

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Summary Schedule

Seq #	Department Name	101-702 Planning Comm.	101-704 Com Dev Approp to Outside Orgs	101-710 MSU Extension	101-711 Reg. of Deeds	101-969 Approp. - Other Co. Funds	101-999 Approp. - Outside Orgs	201 County Road Fund	205 Base Security Contract
1	Building Depreciation	$0	$0	$1,581	$1,826	$0	$0	$0	$0
2	Equipment Depreciation	0	0	252	221	0	0	0	0
3	101-101 Board of Comm	6	520	332	1,133	0	0	0	0
4	101-173 Administrator	6	523	341	1,177	0	0	0	0
5	101-200 County General	96	486	5,546	28,398	0	0	0	0
6	101-215 County Clerk	23	798	1,304	5,850	0	0	0	0
7	101-253 Treasurer	358	62	1,020	2,492	553	0	3,145	0
8	101-265 Bldg & Gnds Maint	16	1,439	23,407	32,700	0	0	0	0
9	101-228 Data Processing / FD402 Equip - DP	3	127	4,038	43,804	0	0	0	0
10	101-270 Human Resources	10	0	583	3,013	0	0	0	0
11	677 Self-Ins. Fund	0	0	13	68	0	0	0	0
Total Current Allocations		**$518**	**$3,956**	**$38,417**	**$120,682**	**$553**	**$0**	**$3,145**	**$0**
Less: Prior Year Allocations		0	0	0	0	0	0	0	310
Carry-Forward		0	0	0	0	0	0	0	(310)
Current Adjustment		0	0	0	0	0	0	0	0
Proposed Costs		**518**	**3,956**	**38,417**	**120,682**	**553**	**0**	**3,145**	**(310)**

Alpena County, Michigan
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Summary Schedule

Seq #	Department Name	208 Parks & Rec Fund	210 Ambulance Fund	213 New Jail Millage	214 American Rescue Plan	215 Friend of the Court Fund	216 Family Div. - Juvenile	217 Multi-Co. Circuit Court Fund	218 Multi-Co. FOC Fund
1	Building Depreciation	$0	$0	$0	$0	$0	$6,807	$11,178	$6,660
2	Equipment Depreciation	0	0	0	0	0	252	221	252
3	101-101 Board of Comm	1,231	8,967	8	0	0	0	0	0
4	101-173 Administrator	1,267	9,024	9	0	0	0	0	0
5	101-200 County General	1,198	8,390	8	0	41	2,586	1,692	2,819
6	101-215 County Clerk	4,987	13,770	13	0	76	13,435	6,248	12,450
7	101-253 Treasurer	12,404	2,506	1,328	0	1,604	7,304	10,562	5,550
8	101-265 Bldg & Gnds Maint	3,485	24,826	23	0	137	50,339	185,624	48,854
9	101-228 Data Processing / FD402 Equip - DP	10,629	2,196	2	0	12	22,787	22,491	126
10	101-270 Human Resources	2,270	0	0	0	0	0	0	0
11	677 Self-Ins. Fund	51	0	0	0	0	0	0	0
Total Current Allocations		**$37,522**	**$69,679**	**$1,392**	**$0**	**$1,869**	**$103,510**	**$238,015**	**$76,711**
Less: Prior Year Allocations		0	46,722	0	0	1,418	0	0	103,199
Carry-Forward		0	22,957	0	0	451	0	0	(26,488)
Current Adjustment		0	0	0	0	0	0	0	0
Proposed Costs		**37,522**	**92,635**	**1,392**	**0**	**2,320**	**103,510**	**238,015**	**50,223**

Alpena County, Michigan
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Summary Schedule

Seq #	Department Name	218 FOC DP	F221 District Health Dept #4 Fund	F225 Soil Erosion	F245 711 Chisholm Building	246 District Health Dept Bldg	256 ROD Auto Fund	259 Crim. Justice Train. Fund	260 Indigent Defense
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	0	0	0	0	0	0	0
3	101-101 Board of Comm	0	1,201	118	104	552	25	19	5,530
4	101-173 Administrator	0	1,209	118	105	556	25	19	5,565
5	101-200 County General	0	1,124	110	98	517	24	18	5,174
6	101-215 County Clerk	0	1,844	181	160	848	39	30	8,492
7	101-253 Treasurer	0	31	2,130	1,529	3,345	2,005	100	977
8	101-265 Bldg & Gnds Maint	0	3,325	326	289	90,335	70	54	15,310
9	101-228 Data Processing / FD402 Equip - DP	14,640	294	29	26	135	6	5	1,354
10	101-270 Human Resources	0	0	0	0	0	0	0	0
11	677 Self-Ins. Fund	0	0	0	0	0	0	0	0
Total Current Allocations		**$14,640**	**$9,028**	**$3,012**	**$2,311**	**$96,289**	**$2,193**	**$245**	**$42,404**
Less: Prior Year Allocations		12,584	0	0	0	0	0	0	46,120
Carry-Forward		2,056	0	0	0	0	0	0	(3,717)
Current Adjustment		0	0	0	0	0	0	0	0
Proposed Costs		**16,695**	**9,028**	**3,012**	**2,311**	**96,289**	**2,193**	**245**	**38,687**

Alpena County, Michigan
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Summary Schedule

Seq #	Department Name	261 Enhanced 911 Fund	263 Concealed Pistol Licensing	264 Local Correct. Officer Train.	266 Huron Undercover Narcotic Team	269 Law Library Fund	271 Library Fund	272 North'n Lights Arena Surcharge	273 Plaza Pool Fund
1	Building Depreciation	$1,732	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	63	0	0	0	0	0	0	0
3	101-101 Board of Comm	5,236	23	56	523	27	0	0	1,328
4	101-173 Administrator	5,397	24	56	527	27	0	0	1,375
5	101-200 County General	5,108	22	52	490	25	0	0	1,306
6	101-215 County Clerk	22,221	36	85	804	41	0	0	6,328
7	101-253 Treasurer	13,870	2,493	1,228	2,506	576	3,871	1,240	7,693
8	101-265 Bldg & Gnds Maint	24,825	65	154	1,449	74	0	0	3,782
9	101-228 Data Processing / FD402 Equip - DP	26,612	6	14	128	7	0	0	831
10	101-270 Human Resources	10,396	0	0	0	0	0	0	3,144
11	677 Self-Ins. Fund	234	0	0	0	0	0	0	71
Total Current Allocations		**$115,694**	**$2,668**	**$1,644**	**$6,426**	**$775**	**$3,871**	**$1,240**	**$25,857**
Less: Prior Year Allocations		92,899	0	0	0	0	0	0	0
Carry-Forward		22,795	0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0	0
Proposed Costs		**138,489**	**2,668**	**1,644**	**6,426**	**775**	**3,871**	**1,240**	**25,857**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Summary Schedule

Seq #	Department Name	276 Housing Comm Fund	F280 Youth & Rec Fund	F283 Land Bank Authority	F284 Opioid Settlement Fund	F286 BL Dam Special Assess	287 Older Persons Act Fund	290 Dept. of Human Services	292 Child Care Fund
1	Building Depreciation	$944	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	32	0	0	0	0	0	0	0
3	101-101 Board of Comm	2,266	1,861	1,114	363	0	3,341	58	4,764
4	101-173 Administrator	2,280	1,873	1,121	366	0	3,363	58	4,794
5	101-200 County General	18,979	1,742	1,043	340	0	3,126	54	4,457
6	101-215 County Clerk	3,480	2,858	1,711	558	0	5,131	89	7,315
7	101-253 Treasurer	5,250	2,606	576	652	727	2,230	263	6,490
8	101-265 Bldg & Gnds Maint	12,089	5,153	3,085	1,006	0	9,250	0	13,188
9	101-228 Data Processing / FD402 Equip - DP	2,563	456	273	89	0	818	14	1,166
10	101-270 Human Resources	0	0	0	0	0	0	0	0
11	677 Self-Ins. Fund	0	0	0	0	0	0	0	0
Total Current Allocations		**$47,882**	**$16,549**	**$8,923**	**$3,373**	**$727**	**$27,260**	**$538**	**$42,175**
Less: Prior Year Allocations		0	0	0	0	0	28,066	0	0
Carry-Forward		0	0	0	0	0	(806)	0	0
Current Adjustment		0	0	0	0	0	0	0	0
Proposed Costs		**47,882**	**16,549**	**8,923**	**3,373**	**727**	**26,454**	**538**	**42,175**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Summary Schedule

Seq #	Department Name	293 Veterans' Affairs	295 Airport Fund	F296 DHS - Child Care Sub Acct	F297 Materials Mngmt Plan	F298 Family Counseling Fund	299 Recycling Fund	363 Capital Improve P&I Debt Fund	366 Jail Bldg Debt
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	63	189	0	0	0	0	0	0
3	101-101 Board of Comm	1,059	4,389	4	460	47	0	0	3
4	101-173 Administrator	1,090	4,434	4	463	47	0	0	3
5	101-200 County General	19,045	4,136	4	430	44	0	0	2
6	101-215 County Clerk	4,366	8,672	6	706	72	0	0	4
7	101-253 Treasurer	3,132	8,620	50	865	1,616	702	0	0
8	101-265 Bldg & Gnds Maint	2,998	0	0	1,273	129	0	1	7
9	101-228 Data Processing / FD402 Equip - DP	8,584	17,337	1	113	11	0	0	1
10	101-270 Human Resources	2,009	1,416	0	0	0	0	0	0
11	677 Self-Ins. Fund	45	32	0	0	0	0	0	0
Total Current Allocations		**$42,390**	**$49,225**	**$69**	**$4,310**	**$1,966**	**$702**	**$2**	**$20**
Less: Prior Year Allocations		0	0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0	0
Proposed Costs		**42,390**	**49,225**	**69**	**4,310**	**1,966**	**702**	**2**	**20**

Alpena County, Michigan
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Summary Schedule

Seq #	Department Name	381 Airport Debt Fund	466 Jail Building Fund	469 Bldg Auth Construct Fund	481 Airport Construct Fund	F482 Airport MDOT Runway	F483 Airport Hanger Project	631 Bldg & Grnds Maint Fund	701 Trust & Agency Fund
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	0	0	0	0	0	0	0
3	101-101 Board of Comm	3	0	0	0	999	0	175	0
4	101-173 Administrator	3	0	0	0	1,006	0	177	0
5	101-200 County General	3	0	0	0	935	0	164	0
6	101-215 County Clerk	4	0	0	0	1,534	0	269	0
7	101-253 Treasurer	0	0	0	0	451	150	689	0
8	101-265 Bldg & Gnds Maint	8	0	0	0	2,766	0	486	0
9	101-228 Data Processing / FD402 Equip - DP	1	0	0	0	245	0	43	0
10	101-270 Human Resources	0	0	0	0	0	0	0	0
11	677 Self-Ins. Fund	0	0	0	0	0	0	0	0
Total Current Allocations		**$21**	**$0**	**$0**	**$0**	**$7,936**	**$150**	**$2,004**	**$0**
Less: Prior Year Allocations		0	0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0	0
Proposed Costs		**21**	**0**	**0**	**0**	**7,936**	**150**	**2,004**	**0**

Alpena County, Michigan
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Summary Schedule

Seq #	Department Name	721 Library Penal Fine Fund	730 Employees Sick Pay Fund	750 Imprest Payroll Fund	Other	General Gov / Unallowable	Subtotal	Direct Bills	Not Allocated
1	Building Depreciation	$0	$0	$0	$0	$0	$55,002	$0	$0
2	Equipment Depreciation	0	0	0	0	0	4,159	0	0
3	101-101 Board of Comm	0	0	0	603	0	84,429	0	248,426
4	101-173 Administrator	0	0	0	607	0	86,025	0	0
5	101-200 County General	0	0	0	32,096	0	761,423	0	67,513
6	101-215 County Clerk	0	0	0	926	0	280,170	0	168,441
7	101-253 Treasurer	0	576	0	64	0	187,274	0	73,270
8	101-265 Bldg & Gnds Maint	0	0	0	1,670	0	830,437	0	16,332
9	101-228 Data Processing / FD402 Equip - DP	0	0	0	148	0	493,543	0	0
10	101-270 Human Resources	0	0	0	0	0	86,744	0	0
11	677 Self-Ins. Fund	0	0	0	0	0	1,953	0	0
Total Current Allocations		**$0**	**$576**	**$0**	**$36,113**	**$0**	**$2,871,161**	**$0**	**$573,981**
Less: Prior Year Allocations		0	0	0	0	0	538,990	0	0
Carry-Forward		0	0	0	0	0	(2,491)	0	0
Current Adjustment		0	0	0	0	0	0	0	0
Proposed Costs		**0**	**576**	**0**	**36,113**	**0**	**2,868,669**	**0**	**573,981**

Alpena County, Michigan
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Summary Schedule

Seq #	Department Name	Residual Costs	Total
1	Building Depreciation	$0	$55,002
2	Equipment Depreciation	0	4,159
3	101-101 Board of Comm	0	332,854
4	101-173 Administrator	0	86,025
5	101-200 County General	0	828,936
6	101-215 County Clerk	0	448,611
7	101-253 Treasurer	0	260,544
8	101-265 Bldg & Gnds Maint	(0)	846,769
9	101-228 Data Processing / FD402 Equip - DP	(0)	493,543
10	101-270 Human Resources	0	86,744
11	677 Self-Ins. Fund	0	1,953
Total Current Allocations		**$0**	**$3,445,142**
Less: Prior Year Allocations		0	538,990
Carry-Forward		0	(2,491)
Current Adjustment		0	0
Proposed Costs		**0**	**3,442,651**

Alpena County, Michigan
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Carry Forward Schedule

Seq #	Department Name	Total Current Allocations	Less: Prior Year Allocations	Carry-Forward	Adjustments	Proposed Costs
12	101-245 Survey & Remonument	1,899	0	0	0	1,899
13	101-257 Equalization	89,764	0	0	0	89,764
14	101-261 Elections	922	0	0	0	922
15	101-262 Board of Canvass.	0	0	0	0	0
16	101-267 DHS State Lease	0	0	0	0	0
17	101-268 Fairgrounds	13,675	0	0	0	13,675
18	101-272 Capital Improvements	8	0	0	0	8
19	101-276 CVR Navigator	0	0	0	0	0
20	101-277 Victims' Rights Services	23,070	0	0	0	23,070
21	101-278 Public Conserv.	11,760	0	0	0	11,760
22	101-279 Public Advocate - Fam/Prob	8,556	0	0	0	8,556
23	101-286 District Court	236,066	0	0	0	236,066
24	101-294 Probate Court	72,919	0	0	0	72,919
25	101-295 Multi-County Probation	19,645	0	0	0	19,645
26	101-296 Pros. Att'y	143,158	162,179	(19,022)	0	124,136
27	101-296 PA DP	45,085	45,492	(407)	0	44,678
28	101-299 Adult Drug Court	6,006	0	0	0	6,006
29	101-301 Sheriff Dept / Jail	394,131	0	0	0	394,131
30	101-304 Sec. Road Patrol	16,836	0	0	0	16,836
31	101-306 DNR Safety Programs	4,640	0	0	0	4,640
32	101-307 School Liaison Program	14,304	0	0	0	14,304
33	101-309 Special Invest.	0	0	0	0	0
34	101-312 Stone Garden Fed Grant	5,664	0	0	0	5,664
35	101-313 DARE Program	0	0	0	0	0
36	101-314 HUNT Program	2,224	0	0	0	2,224
37	101-351 Jail	321,463	0	0	0	321,463
38	101-426 Emerg'y Prepare	47,457	0	0	0	47,457
39	101-430 Animal Control	31,875	0	0	0	31,875
40	101-442 Drain Comm.	8,296	0	0	0	8,296

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Carry Forward Schedule

Seq #	Department Name	Total Current Allocations	Less: Prior Year Allocations	Carry-Forward	Adjustments	Proposed Costs
41	101-602 NE MI Mental Health	5,785	0	0	0	5,785
42	101-648 Medical Examiner	4,626	0	0	0	4,626
43	101-690 Home Improvement	24,149	0	0	0	24,149
44	101-702 Planning Comm.	518	0	0	0	518
45	101-704 Com Dev Approp to Outside Orgs	3,956	0	0	0	3,956
46	101-710 MSU Extension	38,417	0	0	0	38,417
47	101-711 Reg. of Deeds	120,682	0	0	0	120,682
48	101-969 Approp. - Other Co. Funds	553	0	0	0	553
49	101-999 Approp. - Outside Orgs	0	0	0	0	0
50	201 County Road Fund	3,145	0	0	0	3,145
51	205 Base Security Contract	0	310	(310)	0	(310)
52	208 Parks & Rec Fund	37,522	0	0	0	37,522
53	210 Ambulance Fund	69,679	46,722	22,957	0	92,635
54	213 New Jail Millage	1,392	0	0	0	1,392
55	214 American Rescue Plan	0	0	0	0	0
56	215 Friend of the Court Fund	1,869	1,418	451	0	2,320
57	216 Family Div. - Juvenile	103,510	0	0	0	103,510
58	217 Multi-Co. Circuit Court Fund	238,015	0	0	0	238,015
59	218 Multi-Co. FOC Fund	76,711	103,199	(26,488)	0	50,223
60	218 FOC DP	14,640	12,584	2,056	0	16,695
61	F221 District Health Dept #4 Fund	9,028	0	0	0	9,028
62	F225 Soil Erosion	3,012	0	0	0	3,012
63	F245 711 Chisholm Building	2,311	0	0	0	2,311
64	246 District Health Dept Bldg	96,289	0	0	0	96,289
65	256 ROD Auto Fund	2,193	0	0	0	2,193
66	259 Crim. Justice Train. Fund	245	0	0	0	245
67	260 Indigent Defense	42,404	46,120	(3,717)	0	38,687
68	261 Enhanced 911 Fund	115,694	92,899	22,795	0	138,489
69	263 Concealed Pistol Licensing	2,668	0	0	0	2,668

Alpena County, Michigan
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Carry Forward Schedule

Seq #	Department Name	Total Current Allocations	Less: Prior Year Allocations	Carry-Forward	Adjustments	Proposed Costs
70	264 Local Correct. Officer Train.	1,644	0	0	0	1,644
71	266 Huron Undercover Narcotic Team	6,426	0	0	0	6,426
72	269 Law Library Fund	775	0	0	0	775
73	271 Library Fund	3,871	0	0	0	3,871
74	272 North'n Lights Arena Surcharge	1,240	0	0	0	1,240
75	273 Plaza Pool Fund	25,857	0	0	0	25,857
76	276 Housing Comm Fund	47,882	0	0	0	47,882
77	F280 Youth & Rec Fund	16,549	0	0	0	16,549
78	F283 Land Bank Authority	8,923	0	0	0	8,923
79	F284 Opioid Settlement Fund	3,373	0	0	0	3,373
80	F286 BL Dam Special Assess	727	0	0	0	727
81	287 Older Persons Act Fund	27,260	28,066	(806)	0	26,454
82	290 Dept. of Human Services	538	0	0	0	538
83	292 Child Care Fund	42,175	0	0	0	42,175
84	293 Veterans' Affairs	42,390	0	0	0	42,390
85	295 Airport Fund	49,225	0	0	0	49,225
86	F296 DHS - Child Care Sub Acct	69	0	0	0	69
87	F297 Materials Mngmt Plan	4,310	0	0	0	4,310
88	F298 Family Counseling Fund	1,966	0	0	0	1,966
89	299 Recycling Fund	702	0	0	0	702
90	363 Capital Improve P&I Debt Fund	2	0	0	0	2
91	366 Jail Bldg Debt	20	0	0	0	20
92	381 Airport Debt Fund	21	0	0	0	21
93	466 Jail Building Fund	0	0	0	0	0
94	469 Bldg Auth Construct Fund	0	0	0	0	0
95	481 Airport Construct Fund	0	0	0	0	0
96	F482 Airport MDOT Runway	7,936	0	0	0	7,936
97	F483 Airport Hanger Project	150	0	0	0	150
98	631 Bldg & Grnds Maint Fund	2,004	0	0	0	2,004

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Carry Forward Schedule

Seq #	Department Name	Total Current Allocations	Less: Prior Year Allocations	Carry-Forward	Adjustments	Proposed Costs
99	701 Trust & Agency Fund	0	0	0	0	0
100	721 Library Penal Fine Fund	0	0	0	0	0
101	730 Employees Sick Pay Fund	576	0	0	0	576
102	750 Imprest Payroll Fund	0	0	0	0	0
103	Other	36,113	0	0	0	36,113
104	General Gov / Unallowable	0	0	0	0	0
R	Residual Costs	0	0	0	0	0
Total		**$2,871,161**	**$538,990**	**($2,491)**	**$0**	**$2,868,669**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures
Building Depreciation

Nature and Extent of Services

Alpena County owns multiple facilities that house various County departments. A portion of the cost of providing space for County departments and programs is the capital costs of construction and improvements for buildings owned by the County. The costs of construction and renovations are depreciated over time and their actual current depreciation values are identified within this plan.

The following buildings have been identified for Building Depreciation allocations:

Courthouse - The current year depreciation on the Courthouse building and improvements is identified in this function and allocated to occupant departments based on assigned square footage.

Annex Building - The current year depreciation on the Courthouse Annex building and improvements is identified in this function and allocated to occupant departments based on assigned square footage.

703 W Chisholm - 911/MDOC- The building located at 703 W. Chisolm is occupied by Adult Probation, Emergency Management, and 911 Dispatch. The current year depreciation on the building and improvements is identified in this function and allocated to occupant departments based on assigned square footage.

MSU Extension Building - The current year depreciation on the MSU Extension building and improvements is identified in this function and allocated to occupant departments based on assigned square footage.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefiting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

Alpena County, Michigan
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A. Department Costs **Seq. 1: Building Depreciation**

Description	Type	Amount	General Admin	Courthouse	Annex	703 W. Chisholm - 911/MDOC	MSU Ext
Personnel Costs							
Salaries		$0	$0	$0	$0	$0	$0
Fringe Benefits		0	0	0	0	0	0
Subtotal - Personnel Costs		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Services & Supplies Cost							
Building Depreciation	P	63,770	0	19,816	36,729	5,664	1,561
Subtotal - Services & Supplies		**$63,770**	**$0**	**$19,816**	**$36,729**	**$5,664**	**$1,561**
Department Cost Total		**$63,770**	**$0**	**$19,816**	**$36,729**	**$5,664**	**$1,561**
Adjustments to Cost							
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**63,770**	**0**	**19,816**	**36,729**	**5,664**	**1,561**
General Admin Distribution			0	0	0	0	0
Grand Total		**$63,770**	**$0**	**$19,816**	**$36,729**	**$5,664**	**$1,561**

Alpena County, Michigan
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B. Incoming Costs (Default Spread Expenditures) **Seq. 1: Building Depreciation**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Courthouse	Annex	703 W. Chisholm - 911/MDOC	MSU Ext
5	Cost Plan	$0	$824	$824	$256	$475	$73	$20
	Subtotal - 101-200 County General	**0**	**824**	**824**	**256**	**475**	**73**	**20**
Total Incoming		**$0**	**$824**	**$824**	**$256**	**$475**	**$73**	**$20**
C. Total Allocated				**$64,594**	**$20,072**	**$37,204**	**$5,737**	**$1,581**
					31.07%	**57.60%**	**8.88%**	**2.45%**

Alpena County, Michigan
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Allocation Details **Seq. 1: Building Depreciation**

Cost Pool 1: Courthouse

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	710	3.16%	$627	$0	$627	$8	$635
4	101-173 Administrator	67	0.30%	59	0	59	1	60
6	101-215 County Clerk	1,896	8.45%	1,674	0	1,674	22	1,695
7	101-253 Treasurer	1,737	7.74%	1,533	0	1,533	20	1,553
9	101-228 Data Processing / FD402 Equip - DP	1,428	6.36%	1,260	0	1,260	16	1,277
10	101-270 Human Resources	192	0.86%	169	0	169	2	172
13	101-257 Equalization	1,876	8.36%	1,656	0	1,656	21	1,677
47	101-711 Reg. of Deeds	2,042	9.10%	1,802	0	1,802	23	1,826
58	217 Multi-Co. Circuit Court Fund	12,502	55.69%	11,035	0	11,035	143	11,178
Subtotal		**22,450**	**100.00%**	**$19,816**	**$0**	**$19,816**	**$256**	**$20,072**
Direct Bills						0		0
Total						**$19,816**		**$20,072**

Allocation Basis Units: Assigned Square Footage, Courthouse

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 1: Building Depreciation**

Cost Pool 2: Annex

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	1,458	10.45%	$3,839	$0	$3,839	$50	$3,889
6	101-215 County Clerk	117	0.84%	308	0	308	4	312
21	101-278 Public Conserv.	50	0.36%	132	0	132	2	133
23	101-286 District Court	4,298	30.81%	11,317	0	11,317	146	11,463
24	101-294 Probate Court	659	4.72%	1,735	0	1,735	22	1,758
26	101-296 Pros. Att'y	1,964	14.08%	5,171	0	5,171	67	5,238
57	216 Family Div. - Juvenile	2,552	18.30%	6,720	0	6,720	87	6,807
59	218 Multi-Co. FOC Fund	2,497	17.90%	6,575	0	6,575	85	6,660
76	276 Housing Comm Fund	354	2.54%	932	0	932	12	944
Subtotal		**13,949**	**100.00%**	**$36,729**	**$0**	**$36,729**	**$475**	**$37,204**
Direct Bills						0		0
Total						**$36,729**		**$37,204**

Allocation Basis Units: Assigned Square Footage, Annex

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 1: Building Depreciation**

Cost Pool 3: 703 W. Chisholm - 911/MDOC

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25	101-295 Multi-County Probation	2,278	49.77%	$2,819	$0	$2,819	$36	$2,855
38	101-426 Emerg'y Prepare	917	20.03%	1,135	0	1,135	15	1,149
68	261 Enhanced 911 Fund	1,382	30.19%	1,710	0	1,710	22	1,732
Subtotal		**4,577**	**100.00%**	**$5,664**	**$0**	**$5,664**	**$73**	**$5,737**
Direct Bills						0		0
Total						**$5,664**		**$5,737**

Allocation Basis Units: Assigned Square Footage, 703 W. Chisholm - 911/MODC Building

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 1: Building Depreciation**

Cost Pool 4: MSU Ext

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46	101-710 MSU Extension	2,310	100.00%	$1,561	$0	$1,561	$20	$1,581
Subtotal		**2,310**	**100.00%**	**$1,561**	**$0**	**$1,561**	**$20**	**$1,581**
Direct Bills						0		0
Total						**$1,561**		**$1,581**

Allocation Basis Units: Assigned Square Footage, MSU Extension

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Summary

Seq. 1: Building Depreciation

Seq #	Department Name	Courthouse	Annex	703 W. Chisholm - 911/MDOC	MSU Ext	Total
3	101-101 Board of Comm	$635	$3,889	$0	$0	$4,523
4	101-173 Administrator	60	0	0	0	60
6	101-215 County Clerk	1,695	312	0	0	2,007
7	101-253 Treasurer	1,553	0	0	0	1,553
9	101-228 Data Processing / FD402 Equip - DP	1,277	0	0	0	1,277
10	101-270 Human Resources	172	0	0	0	172
13	101-257 Equalization	1,677	0	0	0	1,677
21	101-278 Public Conserv.	0	133	0	0	133
23	101-286 District Court	0	11,463	0	0	11,463
24	101-294 Probate Court	0	1,758	0	0	1,758
25	101-295 Multi-County Probation	0	0	2,855	0	2,855
26	101-296 Pros. Att'y	0	5,238	0	0	5,238
38	101-426 Emerg'y Prepare	0	0	1,149	0	1,149
46	101-710 MSU Extension	0	0	0	1,581	1,581
47	101-711 Reg. of Deeds	1,826	0	0	0	1,826
57	216 Family Div. - Juvenile	0	6,807	0	0	6,807
58	217 Multi-Co. Circuit Court Fund	11,178	0	0	0	11,178
59	218 Multi-Co. FOC Fund	0	6,660	0	0	6,660
68	261 Enhanced 911 Fund	0	0	1,732	0	1,732
76	276 Housing Comm Fund	0	944	0	0	944
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**
Total		**$20,072**	**$37,204**	**$5,737**	**$1,581**	**$64,594**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures
Equipment Depreciation

Nature and Extent of Services

A portion of the cost of providing services within the central service departments is the cost of equipment purchases. This plan identifies equipment depreciation costs in two functions:

Specific Equipment Depreciation - Central Service departments make purchases of specific equipment that they are depreciating based on accepted useful life calculations. The current year depreciation is allocated to benefiting departments based on the current year depreciation amount.

Phone System - In 2014, the County purchased and installed a new telephone system, with a cost of $99,180. The cost of the system was capitalized, and the current year depreciation value is allocated to user departments based on the number of extensions in use.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefiting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing costs.

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

A. Department Costs

Seq. 2: Equipment Depreciation

Description	Type	Amount	General Admin	Equipment Deprecation	Telephone System
Personnel Costs					
Salaries		$0	$0	$0	$0
Fringe Benefits		0	0	0	0
Subtotal - Personnel Costs		**$0**	**$0**	**$0**	**$0**
Services & Supplies Cost					
Data Processing Equipment	P	24,125	0	24,125	0
Equipment Depreciation	P	51,077	0	51,077	0
VOIP Equipment	P	4,959	0	0	4,959
Subtotal - Services & Supplies		**$80,161**	**$0**	**$75,202**	**$4,959**
Department Cost Total		**$80,161**	**$0**	**$75,202**	**$4,959**
Adjustments to Cost					
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**80,161**	**0**	**75,202**	**4,959**
General Admin Distribution			0	0	0
Grand Total		**$80,161**	**$0**	**$75,202**	**$4,959**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

B. Incoming Costs (Default Spread Expenditures)

Seq. 2: Equipment Depreciation

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Equipment Deprecation	Telephone System
5	Cost Plan	$0	$824	$824	$773	$51
	Subtotal - 101-200 County General	**0**	**824**	**824**	**773**	**51**
Total Incoming		**$0**	**$824**	**$824**	**$773**	**$51**
C. Total Allocated				**$80,986**	**$75,976**	**$5,010**
					93.81%	**6.19%**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 2: Equipment Depreciation**

Cost Pool 1: Equipment Deprecation

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	2,026.65	2.69%	$2,027	$0	$2,027	$21	$2,047
8	101-265 Bldg & Gnds Maint	49,050.23	65.22%	49,050	0	49,050	504	49,555
9	101-228 Data Processing / FD402 Equip - DP	24,125.17	32.08%	24,125	0	24,125	248	24,373
Subtotal		**75,202.05**	**100.00%**	**$75,202**	**$0**	**$75,202**	**$773**	**$75,976**
Direct Bills						0		0
Total						**$75,202**		**$75,976**

Allocation Basis Units: $ CY Depreciation Values

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 2: Equipment Depreciation**

Cost Pool 2: Telephone System

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	8	5.03%	$250	$0	$250	$3	$252
6	101-215 County Clerk	7	4.40%	218	0	218	2	221
7	101-253 Treasurer	5	3.14%	156	0	156	2	158
8	101-265 Bldg & Gnds Maint	2	1.26%	62	0	62	1	63
9	101-228 Data Processing / FD402 Equip - DP	5	3.14%	156	0	156	2	158
13	101-257 Equalization	4	2.52%	125	0	125	1	126
17	101-268 Fairgrounds	1	0.63%	31	0	31	0	32
20	101-277 Victims' Rights Services	2	1.26%	62	0	62	1	63
21	101-278 Public Conserv.	1	0.63%	31	0	31	0	32
23	101-286 District Court	13	8.18%	405	0	405	4	410
24	101-294 Probate Court	4	2.52%	125	0	125	1	126
25	101-295 Multi-County Probation	5	3.14%	156	0	156	2	158
26	101-296 Pros. Att'y	11	6.92%	343	0	343	4	347
28	101-299 Adult Drug Court	1	0.63%	31	0	31	0	32
29	101-301 Sheriff Dept / Jail	25	15.72%	780	0	780	8	788
38	101-426 Emerg'y Prepare	15	9.43%	468	0	468	5	473
40	101-442 Drain Comm.	1	0.63%	31	0	31	0	32
46	101-710 MSU Extension	8	5.03%	250	0	250	3	252
47	101-711 Reg. of Deeds	7	4.40%	218	0	218	2	221
57	216 Family Div. - Juvenile	8	5.03%	250	0	250	3	252
58	217 Multi-Co. Circuit Court Fund	7	4.40%	218	0	218	2	221
59	218 Multi-Co. FOC Fund	8	5.03%	250	0	250	3	252
68	261 Enhanced 911 Fund	2	1.26%	62	0	62	1	63
76	276 Housing Comm Fund	1	0.63%	31	0	31	0	32
84	293 Veterans' Affairs	2	1.26%	62	0	62	1	63
85	295 Airport Fund	6	3.77%	187	0	187	2	189
Subtotal		**159**	**100.00%**	**$4,959**	**$0**	**$4,959**	**$51**	**$5,010**
Direct Bills						0		0
Total						**$4,959**		**$5,010**

Allocation Basis Units: # Phone Extensions

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Summary

Seq. 2: Equipment Depreciation

Seq #	Department Name	Equipment Deprecation	Telephone System	Total
3	101-101 Board of Comm	$2,047	$252	$2,300
6	101-215 County Clerk	0	221	221
7	101-253 Treasurer	0	158	158
8	101-265 Bldg & Gnds Maint	49,555	63	49,618
9	101-228 Data Processing / FD402 Equip - DP	24,373	158	24,531
13	101-257 Equalization	0	126	126
17	101-268 Fairgrounds	0	32	32
20	101-277 Victims' Rights Services	0	63	63
21	101-278 Public Conserv.	0	32	32
23	101-286 District Court	0	410	410
24	101-294 Probate Court	0	126	126
25	101-295 Multi-County Probation	0	158	158
26	101-296 Pros. Att'y	0	347	347
28	101-299 Adult Drug Court	0	32	32
29	101-301 Sheriff Dept / Jail	0	788	788
38	101-426 Emerg'y Prepare	0	473	473
40	101-442 Drain Comm.	0	32	32
46	101-710 MSU Extension	0	252	252
47	101-711 Reg. of Deeds	0	221	221
57	216 Family Div. - Juvenile	0	252	252
58	217 Multi-Co. Circuit Court Fund	0	221	221
59	218 Multi-Co. FOC Fund	0	252	252
68	261 Enhanced 911 Fund	0	63	63
76	276 Housing Comm Fund	0	32	32
84	293 Veterans' Affairs	0	63	63
85	295 Airport Fund	0	189	189
Direct Bills		**$0**	**$0**	**$0**
Total		**$75,976**	**$5,010**	**$80,986**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures
101-101 Board of Comm

Nature and Extent of Service

The Alpena County Board of Commissioners is the elected legislative board for the County. Most activities relating to the Board of Commissioners are considered general government in nature and are not allowable as costs for central service allocations under the Federal 2 CFR Part 200. However, certain costs reported in this department are allowable and have been identified as follows:

County Coordinator - Alpena County employs administrative assistants and secretaries for the Board, performing a variety of activities relating to the administration and coordination of County departments and programs. These activities are deemed allowable for cost allocation. Costs relating to those activities have been identified and allocated to all departments based on their expenditures.

Note: The 26th Circuit Court, including the Friend of the Court and the Juvenile Court, are not included in the allocation as the County Coordinator does not provide any services to these departments.

HR / Payroll - Salaries and benefits of the HR Specialist are identified in this function and the costs are allocated to all departments on the number of full-time equivalent (FTE) employees. In FY2025, the accounting for the HR personnel was reported in 101-270.

The plan is designed to allocate other central service departments' costs to the various departments included in this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefiting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

A. Department Costs

Seq. 3: 101-101 Board of Comm

Description	Type	Amount	General Admin	County Coord.	HR / Payroll	Gen Gov't
Personnel Costs						
Salaries	S1	$159,054	$0	$50,596	($853)	$109,312
Salary % Split			*0.00%*	*31.81%*	*(0.54)%*	*68.73%*
Fringe Benefits	S	21,458	0	6,826	(115)	14,747
Subtotal - Personnel Costs		**$180,512**	**$0**	**$57,421**	**($968)**	**$124,059**
Services & Supplies Cost						
725.000 Committee Meetings	P	10,790	0	0	0	10,790
727.000 Office Supplies	S	1,182	0	376	(6)	812
728.000 Postage	S	34	0	11	(0)	23
801.000 Professional Services	P	900	0	0	0	900
850.000 Telephone	S	368	0	117	(2)	253
851.000 Cell Phone	P	371	0	0	0	371
860.000 Travel Expenses	P	5,387	0	0	0	5,387
880.000 Community Promotion	P	810	0	0	0	810
903.000 Printing and Binding	P	228	0	0	0	228
955.000 Miscellaneous Expense	P	92	0	0	0	92
955.001 Registrations	P	426	0	0	0	426
Subtotal - Services & Supplies		**$20,587**	**$0**	**$504**	**($8)**	**$20,092**
Department Cost Total		**$201,099**	**$0**	**$57,925**	**($977)**	**$144,152**
Adjustments to Cost						
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**201,099**	**0**	**57,925**	**(977)**	**144,152**
General Admin Distribution			0	0	0	0
Grand Total		**$201,099**	**$0**	**$57,925**	**($977)**	**$144,152**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

B. Incoming Costs (Default Spread Custom %)

Seq. 3: 101-101 Board of Comm

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	County Coord.	HR / Payroll	Gen Gov't
1	Courthouse *	$627	$8	$635	$167	$0	$468
1	Annex	3,839	50	3,889	1,114	0	2,774
	Subtotal - Building Depreciation	**4,466**	**58**	**4,523**	**1,282**	**0**	**3,242**
2	Equipment Deprecation	2,027	21	2,047	587	0	1,461
2	Telephone System	250	3	252	72	0	180
	Subtotal - Equipment Depreciation	**2,276**	**23**	**2,300**	**659**	**0**	**1,641**
3	County Coord.	0	593	593	170	0	423
3	HR / Payroll	0	(50)	(50)	(16)	0	(35)
	Subtotal - 101-101 Board of Comm	**0**	**542**	**542**	**154**	**0**	**388**
4	County Admin	0	952	952	273	0	679
	Subtotal - 101-173 Administrator	**0**	**952**	**952**	**273**	**0**	**679**
5	Personnel Services	0	780	780	248	(4)	536
5	Postage	0	3	3	1	0	2
5	Audit	0	819	819	235	0	584
5	Cost Plan	0	824	824	236	0	588
5	Shared Use Vehicle	0	48	48	15	(0)	33
5	MERS Unfunded Liability	0	48,030	48,030	15,279	(258)	33,010
5	Admin Costs	0	102	102	29	0	73
	Subtotal - 101-200 County General	**0**	**50,606**	**50,606**	**16,043**	**(262)**	**34,825**
6	Accounting	0	1,285	1,285	368	0	916
6	HR / Payroll	0	6,216	6,216	1,977	(33)	4,272
	Subtotal - 101-215 County Clerk	**0**	**7,501**	**7,501**	**2,345**	**(33)**	**5,188**
7	GF Acct'g	0	2,614	2,614	749	0	1,865
	Subtotal - 101-253 Treasurer	**0**	**2,614**	**2,614**	**749**	**0**	**1,865**
8	Courthouse *	0	9,751	9,751	2,568	0	7,183
8	Annex	0	22,915	22,915	6,568	0	16,348
8	Liability Ins	0	2,699	2,699	773	0	1,925
	Subtotal - 101-265 Bldg & Gnds Maint	**0**	**35,365**	**35,365**	**9,909**	**0**	**25,456**
9	Network Services	0	31,097	31,097	8,912	0	22,185
9	Financial Software	0	248	248	71	0	177
9	Phone System	0	126	126	36	0	90
9	Copier Lease	0	1,745	1,745	500	0	1,245
9	Copier Supplies and Use	0	887	887	282	(5)	610

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

B. Incoming Costs (Default Spread Custom %)

Seq. 3: 101-101 Board of Comm

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	County Coord.	HR / Payroll	Gen Gov't
9	DP Specific	0	4,000	4,000	1,146	0	2,854
	Subtotal - 101-228 Data Processing / FD402 Equip - DP	**0**	**38,103**	**38,103**	**10,948**	**(5)**	**27,160**
10	Personnel	0	5,457	5,457	1,736	(29)	3,750
	Subtotal - 101-270 Human Resources	**0**	**5,457**	**5,457**	**1,736**	**(29)**	**3,750**
11	Self-Insurance	0	117	117	37	(1)	81
	Subtotal - 677 Self-Ins. Fund	**0**	**117**	**117**	**37**	**(1)**	**81**
Total Incoming		**$6,742**	**$141,338**	**$148,080**	**$44,135**	**($330)**	**$104,274**
C. Total Allocated				**$349,179**	**$102,060**	**($1,307)**	**$248,426**
					29.23%	**(0.37)%**	**71.15%**
							Not Allocated

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 3: 101-101 Board of Comm**

Cost Pool 1: County Coord.

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	201,100	0.99%	$593	$0	$593	$0	$593
4	101-173 Administrator	95,784	0.47%	282	0	282	201	483
5	101-200 County General	1,021,969	5.03%	3,011	0	3,011	2,146	5,157
6	101-215 County Clerk	367,283	1.81%	1,082	0	1,082	771	1,853
7	101-253 Treasurer	222,942	1.10%	657	0	657	468	1,125
8	101-265 Bldg & Gnds Maint	832,177	4.10%	2,452	0	2,452	1,747	4,199
9	101-228 Data Processing / FD402 Equip - DP	538,776	2.65%	1,588	0	1,588	1,131	2,719
10	101-270 Human Resources	87,915	0.43%	259	0	259	185	444
11	677 Self-Ins. Fund	950	0.00%	3	0	3	2	5
12	101-245 Survey & Remonument	46,333	0.23%	137	0	137	97	234
13	101-257 Equalization	247,714	1.22%	730	0	730	520	1,250
14	101-261 Elections	15,749	0.08%	46	0	46	33	79
17	101-268 Fairgrounds	97,351	0.48%	287	0	287	204	491
20	101-277 Victims' Rights Services	69,336	0.34%	204	0	204	146	350
21	101-278 Public Conserv.	77,281	0.38%	228	0	228	162	390
22	101-279 Public Advocate - Fam/Prob	211,739	1.04%	624	0	624	445	1,068
23	101-286 District Court	595,929	2.93%	1,756	0	1,756	1,251	3,007
24	101-294 Probate Court	335,085	1.65%	987	0	987	704	1,691
25	101-295 Multi-County Probation	1,515	0.01%	4	0	4	3	8
26	101-296 Pros. Att'y	581,099	2.86%	1,712	0	1,712	1,220	2,932
28	101-299 Adult Drug Court	15,703	0.08%	46	0	46	33	79
29	101-301 Sheriff Dept / Jail	1,637,178	8.06%	4,824	0	4,824	3,437	8,261
30	101-304 Sec. Road Patrol	92,722	0.46%	273	0	273	195	468
31	101-306 DNR Safety Programs	14,173	0.07%	42	0	42	30	72
32	101-307 School Liaison Program	109,085	0.54%	321	0	321	229	550
34	101-312 Stone Garden Fed Grant	107,619	0.53%	317	0	317	226	543
36	101-314 HUNT Program	7,973	0.04%	23	0	23	17	40
37	101-351 Jail	2,512,159	12.37%	7,402	0	7,402	5,274	12,677
38	101-426 Emerg'y Prepare	68,790	0.34%	203	0	203	144	347
39	101-430 Animal Control	124,298	0.61%	366	0	366	261	627

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 3: 101-101 Board of Comm**

Cost Pool 1: County Coord.

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40	101-442 Drain Comm.	17,303	0.09%	51	0	51	36	87
41	101-602 NE MI Mental Health	150,585	0.74%	444	0	444	316	760
42	101-648 Medical Examiner	91,903	0.45%	271	0	271	193	464
43	101-690 Home Improvement	54,934	0.27%	162	0	162	115	277
44	101-702 Planning Comm.	1,178	0.01%	3	0	3	2	6
45	101-704 Com Dev Approp to Outside Orgs	103,009	0.51%	304	0	304	216	520
46	101-710 MSU Extension	67,125	0.33%	198	0	198	141	339
47	101-711 Reg. of Deeds	231,830	1.14%	683	0	683	487	1,170
52	208 Parks & Rec Fund	249,482	1.23%	735	0	735	524	1,259
53	210 Ambulance Fund	1,777,109	8.75%	5,236	0	5,236	3,731	8,967
54	213 New Jail Millage	1,680	0.01%	5	0	5	4	8
61	F221 District Health Dept #4 Fund	238,031	1.17%	701	0	701	500	1,201
62	F225 Soil Erosion	23,332	0.11%	69	0	69	49	118
63	F245 711 Chisholm Building	20,692	0.10%	61	0	61	43	104
64	246 District Health Dept Bldg	109,471	0.54%	323	0	323	230	552
65	256 ROD Auto Fund	4,986	0.02%	15	0	15	10	25
66	259 Crim. Justice Train. Fund	3,830	0.02%	11	0	11	8	19
67	260 Indigent Defense	1,095,967	5.40%	3,229	0	3,229	2,301	5,530
68	261 Enhanced 911 Fund	1,062,733	5.23%	3,131	0	3,131	2,231	5,363
69	263 Concealed Pistol Licensing	4,630	0.02%	14	0	14	10	23
70	264 Local Correct. Officer Train.	11,017	0.05%	32	0	32	23	56
71	266 Huron Undercover Narcotic Team	103,701	0.51%	306	0	306	218	523
72	269 Law Library Fund	5,264	0.03%	16	0	16	11	27
75	273 Plaza Pool Fund	270,753	1.33%	798	0	798	568	1,366
76	276 Housing Comm Fund	449,069	2.21%	1,323	0	1,323	943	2,266
77	F280 Youth & Rec Fund	368,877	1.82%	1,087	0	1,087	774	1,861
78	F283 Land Bank Authority	220,822	1.09%	651	0	651	464	1,114
79	F284 Opioid Settlement Fund	72,000	0.35%	212	0	212	151	363
81	287 Older Persons Act Fund	662,186	3.26%	1,951	0	1,951	1,390	3,341
82	290 Dept. of Human Services	11,515	0.06%	34	0	34	24	58

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 3: 101-101 Board of Comm**

Cost Pool 1: County Coord.

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
83	292 Child Care Fund	944,066	4.65%	2,782	0	2,782	1,982	4,764
84	293 Veterans' Affairs	214,633	1.06%	632	0	632	451	1,083
85	295 Airport Fund	873,236	4.30%	2,573	0	2,573	1,833	4,406
86	F296 DHS - Child Care Sub Acct	774	0.00%	2	0	2	2	4
87	F297 Materials Mngmt Plan	91,162	0.45%	269	0	269	191	460
88	F298 Family Counseling Fund	9,250	0.05%	27	0	27	19	47
90	363 Capital Improve P&I Debt Fund	50	0.00%	0	0	0	0	0
91	366 Jail Bldg Debt	525	0.00%	2	0	2	1	3
92	381 Airport Debt Fund	549	0.00%	2	0	2	1	3
96	F482 Airport MDOT Runway	198,026	0.98%	583	0	583	416	999
98	631 Bldg & Grnds Maint Fund	34,776	0.17%	102	0	102	73	175
103	Other	119,515	0.59%	352	0	352	251	603
Subtotal		**20,309,303**	**100.00%**	**$59,842**	**$0**	**$59,842**	**$42,218**	**$102,060**
Direct Bills						0		0
Total						**$59,842**		**$102,060**

Allocation Basis Units: $ Operating Expendiures, excluding Circuit Court, FOC, Family Court, and Child Care

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 3: 101-101 Board of Comm**

Cost Pool 2: HR / Payroll

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	5.59	5.15%	($50)	$0	($50)	$0	($50)
4	101-173 Administrator	0.08	0.07%	(1)	0	(1)	(0)	(1)
6	101-215 County Clerk	5.00	4.61%	(45)	0	(45)	(16)	(61)
7	101-253 Treasurer	2.03	1.87%	(18)	0	(18)	(7)	(25)
8	101-265 Bldg & Gnds Maint	5.53	5.09%	(50)	0	(50)	(18)	(67)
9	101-228 Data Processing / FD402 Equip - DP	3.00	2.76%	(27)	0	(27)	(10)	(37)
10	101-270 Human Resources	0.96	0.88%	(9)	0	(9)	(3)	(12)
13	101-257 Equalization	3.00	2.76%	(27)	0	(27)	(10)	(37)
17	101-268 Fairgrounds	0.64	0.59%	(6)	0	(6)	(2)	(8)
20	101-277 Victims' Rights Services	1.24	1.14%	(11)	0	(11)	(4)	(15)
21	101-278 Public Conserv.	0.13	0.12%	(1)	0	(1)	(0)	(2)
23	101-286 District Court	7.66	7.06%	(69)	0	(69)	(25)	(93)
24	101-294 Probate Court	3.00	2.76%	(27)	0	(27)	(10)	(37)
26	101-296 Pros. Att'y	6.92	6.37%	(62)	0	(62)	(22)	(84)
28	101-299 Adult Drug Court	0.16	0.15%	(1)	0	(1)	(1)	(2)
29	101-301 Sheriff Dept / Jail	15.01	13.83%	(135)	0	(135)	(48)	(183)
30	101-304 Sec. Road Patrol	0.99	0.91%	(9)	0	(9)	(3)	(12)
31	101-306 DNR Safety Programs	0.26	0.24%	(2)	0	(2)	(1)	(3)
32	101-307 School Liaison Program	0.76	0.70%	(7)	0	(7)	(2)	(9)
36	101-314 HUNT Program	0.06	0.06%	(1)	0	(1)	(0)	(1)
37	101-351 Jail	18.98	17.49%	(171)	0	(171)	(61)	(232)
38	101-426 Emerg'y Prepare	0.39	0.36%	(4)	0	(4)	(1)	(5)
39	101-430 Animal Control	2.14	1.97%	(19)	0	(19)	(7)	(26)
40	101-442 Drain Comm.	0.56	0.52%	(5)	0	(5)	(2)	(7)
43	101-690 Home Improvement	1.72	1.58%	(15)	0	(15)	(6)	(21)
44	101-702 Planning Comm.	0.01	0.01%	(0)	0	(0)	(0)	(0)
46	101-710 MSU Extension	0.58	0.53%	(5)	0	(5)	(2)	(7)
47	101-711 Reg. of Deeds	3.00	2.76%	(27)	0	(27)	(10)	(37)
52	208 Parks & Rec Fund	2.26	2.08%	(20)	0	(20)	(7)	(28)
68	261 Enhanced 911 Fund	10.35	9.53%	(93)	0	(93)	(33)	(126)

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 3: 101-101 Board of Comm**

Cost Pool 2: HR / Payroll

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
75	273 Plaza Pool Fund	3.13	2.88%	(28)	0	(28)	(10)	(38)
84	293 Veterans' Affairs	2.00	1.84%	(18)	0	(18)	(6)	(24)
85	295 Airport Fund	1.41	1.30%	(13)	0	(13)	(5)	(17)
Subtotal		**108.55**	**100.00%**	**($977)**	**$0**	**($977)**	**($330)**	**($1,307)**
Direct Bills						0		0
Total						**($977)**		**($1,307)**

Allocation Basis Units: Average # FTEs, excluding 26th Circuit Court

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Summary

Seq. 3: 101-101 Board of Comm

Seq #	Department Name	County Coord.	HR / Payroll	Total
3	101-101 Board of Comm	$593	($50)	$542
4	101-173 Administrator	483	(1)	482
5	101-200 County General	5,157	0	5,157
6	101-215 County Clerk	1,853	(61)	1,792
7	101-253 Treasurer	1,125	(25)	1,100
8	101-265 Bldg & Gnds Maint	4,199	(67)	4,132
9	101-228 Data Processing / FD402 Equip - DP	2,719	(37)	2,682
10	101-270 Human Resources	444	(12)	432
11	677 Self-Ins. Fund	5	0	5
12	101-245 Survey & Remonument	234	0	234
13	101-257 Equalization	1,250	(37)	1,213
14	101-261 Elections	79	0	79
17	101-268 Fairgrounds	491	(8)	483
20	101-277 Victims' Rights Services	350	(15)	335
21	101-278 Public Conserv.	390	(2)	388
22	101-279 Public Advocate - Fam/Prob	1,068	0	1,068
23	101-286 District Court	3,007	(93)	2,914
24	101-294 Probate Court	1,691	(37)	1,654
25	101-295 Multi-County Probation	8	0	8
26	101-296 Pros. Att'y	2,932	(84)	2,848
28	101-299 Adult Drug Court	79	(2)	77
29	101-301 Sheriff Dept / Jail	8,261	(183)	8,078
30	101-304 Sec. Road Patrol	468	(12)	456
31	101-306 DNR Safety Programs	72	(3)	68
32	101-307 School Liaison Program	550	(9)	541
34	101-312 Stone Garden Fed Grant	543	0	543
36	101-314 HUNT Program	40	(1)	40
37	101-351 Jail	12,677	(232)	12,445
38	101-426 Emerg'y Prepare	347	(5)	342
39	101-430 Animal Control	627	(26)	601
40	101-442 Drain Comm.	87	(7)	80
41	101-602 NE MI Mental Health	760	0	760

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Summary

Seq. 3: 101-101 Board of Comm

Seq #	Department Name	County Coord.	HR / Payroll	Total
42	101-648 Medical Examiner	464	0	464
43	101-690 Home Improvement	277	(21)	256
44	101-702 Planning Comm.	6	(0)	6
45	101-704 Com Dev Approp to Outside Orgs	520	0	520
46	101-710 MSU Extension	339	(7)	332
47	101-711 Reg. of Deeds	1,170	(37)	1,133
52	208 Parks & Rec Fund	1,259	(28)	1,231
53	210 Ambulance Fund	8,967	0	8,967
54	213 New Jail Millage	8	0	8
61	F221 District Health Dept #4 Fund	1,201	0	1,201
62	F225 Soil Erosion	118	0	118
63	F245 711 Chisholm Building	104	0	104
64	246 District Health Dept Bldg	552	0	552
65	256 ROD Auto Fund	25	0	25
66	259 Crim. Justice Train. Fund	19	0	19
67	260 Indigent Defense	5,530	0	5,530
68	261 Enhanced 911 Fund	5,363	(126)	5,236
69	263 Concealed Pistol Licensing	23	0	23
70	264 Local Correct. Officer Train.	56	0	56
71	266 Huron Undercover Narcotic Team	523	0	523
72	269 Law Library Fund	27	0	27
75	273 Plaza Pool Fund	1,366	(38)	1,328
76	276 Housing Comm Fund	2,266	0	2,266
77	F280 Youth & Rec Fund	1,861	0	1,861
78	F283 Land Bank Authority	1,114	0	1,114
79	F284 Opioid Settlement Fund	363	0	363
81	287 Older Persons Act Fund	3,341	0	3,341
82	290 Dept. of Human Services	58	0	58
83	292 Child Care Fund	4,764	0	4,764
84	293 Veterans' Affairs	1,083	(24)	1,059
85	295 Airport Fund	4,406	(17)	4,389
86	F296 DHS - Child Care Sub Acct	4	0	4

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Summary

Seq. 3: 101-101 Board of Comm

Seq #	Department Name	County Coord.	HR / Payroll	Total
87	F297 Materials Mngmt Plan	460	0	460
88	F298 Family Counseling Fund	47	0	47
90	363 Capital Improve P&I Debt Fund	0	0	0
91	366 Jail Bldg Debt	3	0	3
92	381 Airport Debt Fund	3	0	3
96	F482 Airport MDOT Runway	999	0	999
98	631 Bldg & Grnds Maint Fund	175	0	175
103	Other	603	0	603
Direct Bills		**$0**	**$0**	**$0**
Total		**$102,060**	**($1,307)**	**$100,753**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures
101-173 Administrator

Nature and Extent of Service

The County Administrator performs a variety of activities relating to the administration and coordination of County departments and programs. These activities are deemed allowable for cost allocation. Costs relating to those activities have been identified and allocated to all departments based on their expenditures.

Note: The 26th Circuit Court, including the Friend of the Court and the Juvenile Court, are not included in the allocation as the County Coordinator does not provide any services to these departments.

The plan is designed to allocate other central service departments' costs to the various departments included in this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefiting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

A. Department Costs

Seq. 4: 101-173 Administrator

Description	Type	Amount	General Admin	County Admin
Personnel Costs				
Salaries	S1	$82,000	$0	$82,000
Salary % Split			*0.00%*	*100.00%*
Fringe Benefits	S	12,543	0	12,543
Subtotal - Personnel Costs		**$94,543**	**$0**	**$94,543**
Services & Supplies Cost				
727.000 Office Supplies	S	111	0	111
851.000 Cellphone	S	381	0	381
860.000 Travel	S	308	0	308
955.002 Dues and Subscriptions	S	442	0	442
Subtotal - Services & Supplies		**$1,242**	**$0**	**$1,242**
Department Cost Total		**$95,785**	**$0**	**$95,785**
Adjustments to Cost				
Subtotal - Adjustments		**$0**	**$0**	**$0**
Total Costs After Adjustments		**95,785**	**0**	**95,785**
General Admin Distribution			0	0
Grand Total		**$95,785**	**$0**	**$95,785**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

B. Incoming Costs (Default Spread Expenditures)

Seq. 4: 101-173 Administrator

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	County Admin
1	Courthouse	$59	$1	$60	$60
	Subtotal - Building Depreciation	**59**	**1**	**60**	**60**
3	County Coord.	282	201	483	483
3	HR / Payroll	(1)	(0)	(1)	(1)
	Subtotal - 101-101 Board of Comm	**282**	**201**	**482**	**482**
4	County Admin	0	453	453	453
	Subtotal - 101-173 Administrator	**0**	**453**	**453**	**453**
5	Personnel Services	0	11	11	11
5	Audit	0	390	390	390
5	Cost Plan	0	824	824	824
5	Shared Use Vehicle	0	1	1	1
5	MERS Unfunded Liability	0	687	687	687
5	Admin Costs	0	48	48	48
	Subtotal - 101-200 County General	**0**	**1,962**	**1,962**	**1,962**
6	Accounting	0	612	612	612
6	HR / Payroll	0	89	89	89
	Subtotal - 101-215 County Clerk	**0**	**701**	**701**	**701**
7	GF Acct'g	0	1,170	1,170	1,170
	Subtotal - 101-253 Treasurer	**0**	**1,170**	**1,170**	**1,170**
8	Courthouse	0	920	920	920
8	Liability Ins	0	1,285	1,285	1,285
	Subtotal - 101-265 Bldg & Gnds Maint	**0**	**2,205**	**2,205**	**2,205**
9	Financial Software	0	118	118	118
9	Copier Supplies and Use	0	13	13	13
	Subtotal - 101-228 Data Processing / FD402 Equip - DP	**0**	**131**	**131**	**131**
10	Personnel	0	78	78	78
	Subtotal - 101-270 Human Resources	**0**	**78**	**78**	**78**
11	Self-Insurance	0	2	2	2
	Subtotal - 677 Self-Ins. Fund	**0**	**2**	**2**	**2**
Total Incoming		**$341**	**$6,904**	**$7,245**	**$7,245**
C. Total Allocated				**$103,030**	**$103,030**
					100.00%

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 4: 101-173 Administrator**

Cost Pool 1: County Admin

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	201,100	0.99%	$952	$0	$952	$0	$952
4	101-173 Administrator	95,784	0.47%	453	0	453	0	453
5	101-200 County General	1,021,969	5.03%	4,837	0	4,837	353	5,190
6	101-215 County Clerk	367,283	1.81%	1,738	0	1,738	127	1,865
7	101-253 Treasurer	222,942	1.10%	1,055	0	1,055	77	1,132
8	101-265 Bldg & Gnds Maint	832,177	4.10%	3,939	0	3,939	287	4,226
9	101-228 Data Processing / FD402 Equip - DP	538,776	2.65%	2,550	0	2,550	186	2,736
10	101-270 Human Resources	87,915	0.43%	416	0	416	30	446
11	677 Self-Ins. Fund	950	0.00%	4	0	4	0	5
12	101-245 Survey & Remonument	46,333	0.23%	219	0	219	16	235
13	101-257 Equalization	247,714	1.22%	1,172	0	1,172	85	1,258
14	101-261 Elections	15,749	0.08%	75	0	75	5	80
17	101-268 Fairgrounds	97,351	0.48%	461	0	461	34	494
20	101-277 Victims' Rights Services	69,336	0.34%	328	0	328	24	352
21	101-278 Public Conserv.	77,281	0.38%	366	0	366	27	392
22	101-279 Public Advocate - Fam/Prob	211,739	1.04%	1,002	0	1,002	73	1,075
23	101-286 District Court	595,929	2.93%	2,821	0	2,821	206	3,026
24	101-294 Probate Court	335,085	1.65%	1,586	0	1,586	116	1,702
25	101-295 Multi-County Probation	1,515	0.01%	7	0	7	1	8
26	101-296 Pros. Att'y	581,099	2.86%	2,750	0	2,750	200	2,951
28	101-299 Adult Drug Court	15,703	0.08%	74	0	74	5	80
29	101-301 Sheriff Dept / Jail	1,637,178	8.06%	7,749	0	7,749	565	8,314
30	101-304 Sec. Road Patrol	92,722	0.46%	439	0	439	32	471
31	101-306 DNR Safety Programs	14,173	0.07%	67	0	67	5	72
32	101-307 School Liaison Program	109,085	0.54%	516	0	516	38	554
34	101-312 Stone Garden Fed Grant	107,619	0.53%	509	0	509	37	546
36	101-314 HUNT Program	7,973	0.04%	38	0	38	3	40
37	101-351 Jail	2,512,159	12.37%	11,890	0	11,890	867	12,757
38	101-426 Emerg'y Prepare	68,790	0.34%	326	0	326	24	349
39	101-430 Animal Control	124,298	0.61%	588	0	588	43	631

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 4: 101-173 Administrator**

Cost Pool 1: County Admin

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40	101-442 Drain Comm.	17,303	0.09%	82	0	82	6	88
41	101-602 NE MI Mental Health	150,585	0.74%	713	0	713	52	765
42	101-648 Medical Examiner	91,903	0.45%	435	0	435	32	467
43	101-690 Home Improvement	54,934	0.27%	260	0	260	19	279
44	101-702 Planning Comm.	1,178	0.01%	6	0	6	0	6
45	101-704 Com Dev Approp to Outside Orgs	103,009	0.51%	488	0	488	36	523
46	101-710 MSU Extension	67,125	0.33%	318	0	318	23	341
47	101-711 Reg. of Deeds	231,830	1.14%	1,097	0	1,097	80	1,177
52	208 Parks & Rec Fund	249,482	1.23%	1,181	0	1,181	86	1,267
53	210 Ambulance Fund	1,777,109	8.75%	8,411	0	8,411	613	9,024
54	213 New Jail Millage	1,680	0.01%	8	0	8	1	9
61	F221 District Health Dept #4 Fund	238,031	1.17%	1,127	0	1,127	82	1,209
62	F225 Soil Erosion	23,332	0.11%	110	0	110	8	118
63	F245 711 Chisholm Building	20,692	0.10%	98	0	98	7	105
64	246 District Health Dept Bldg	109,471	0.54%	518	0	518	38	556
65	256 ROD Auto Fund	4,986	0.02%	24	0	24	2	25
66	259 Crim. Justice Train. Fund	3,830	0.02%	18	0	18	1	19
67	260 Indigent Defense	1,095,967	5.40%	5,187	0	5,187	378	5,565
68	261 Enhanced 911 Fund	1,062,733	5.23%	5,030	0	5,030	367	5,397
69	263 Concealed Pistol Licensing	4,630	0.02%	22	0	22	2	24
70	264 Local Correct. Officer Train.	11,017	0.05%	52	0	52	4	56
71	266 Huron Undercover Narcotic Team	103,701	0.51%	491	0	491	36	527
72	269 Law Library Fund	5,264	0.03%	25	0	25	2	27
75	273 Plaza Pool Fund	270,753	1.33%	1,281	0	1,281	93	1,375
76	276 Housing Comm Fund	449,069	2.21%	2,125	0	2,125	155	2,280
77	F280 Youth & Rec Fund	368,877	1.82%	1,746	0	1,746	127	1,873
78	F283 Land Bank Authority	220,822	1.09%	1,045	0	1,045	76	1,121
79	F284 Opioid Settlement Fund	72,000	0.35%	341	0	341	25	366
81	287 Older Persons Act Fund	662,186	3.26%	3,134	0	3,134	228	3,363
82	290 Dept. of Human Services	11,515	0.06%	55	0	55	4	58

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 4: 101-173 Administrator**

Cost Pool 1: County Admin

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
83	292 Child Care Fund	944,066	4.65%	4,468	0	4,468	326	4,794
84	293 Veterans' Affairs	214,633	1.06%	1,016	0	1,016	74	1,090
85	295 Airport Fund	873,236	4.30%	4,133	0	4,133	301	4,434
86	F296 DHS - Child Care Sub Acct	774	0.00%	4	0	4	0	4
87	F297 Materials Mngmt Plan	91,162	0.45%	431	0	431	31	463
88	F298 Family Counseling Fund	9,250	0.05%	44	0	44	3	47
90	363 Capital Improve P&I Debt Fund	50	0.00%	0	0	0	0	0
91	366 Jail Bldg Debt	525	0.00%	2	0	2	0	3
92	381 Airport Debt Fund	549	0.00%	3	0	3	0	3
96	F482 Airport MDOT Runway	198,026	0.98%	937	0	937	68	1,006
98	631 Bldg & Grnds Maint Fund	34,776	0.17%	165	0	165	12	177
103	Other	119,515	0.59%	566	0	566	41	607
Subtotal		**20,309,303**	**100.00%**	**$96,125**	**$0**	**$96,125**	**$6,904**	**$103,030**
Direct Bills						0		0
Total						**$96,125**		**$103,030**

Allocation Basis Units: $ Operating Expendiures, excluding Circuit Court, FOC, Family Court, and Child Care

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Summary

Seq. 4: 101-173 Administrator

Seq #	Department Name	County Admin	Total
3	101-101 Board of Comm	$952	$952
4	101-173 Administrator	453	453
5	101-200 County General	5,190	5,190
6	101-215 County Clerk	1,865	1,865
7	101-253 Treasurer	1,132	1,132
8	101-265 Bldg & Gnds Maint	4,226	4,226
9	101-228 Data Processing / FD402 Equip - DP	2,736	2,736
10	101-270 Human Resources	446	446
11	677 Self-Ins. Fund	5	5
12	101-245 Survey & Remonument	235	235
13	101-257 Equalization	1,258	1,258
14	101-261 Elections	80	80
17	101-268 Fairgrounds	494	494
20	101-277 Victims' Rights Services	352	352
21	101-278 Public Conserv.	392	392
22	101-279 Public Advocate - Fam/Prob	1,075	1,075
23	101-286 District Court	3,026	3,026
24	101-294 Probate Court	1,702	1,702
25	101-295 Multi-County Probation	8	8
26	101-296 Pros. Att'y	2,951	2,951
28	101-299 Adult Drug Court	80	80
29	101-301 Sheriff Dept / Jail	8,314	8,314
30	101-304 Sec. Road Patrol	471	471
31	101-306 DNR Safety Programs	72	72
32	101-307 School Liaison Program	554	554
34	101-312 Stone Garden Fed Grant	546	546
36	101-314 HUNT Program	40	40
37	101-351 Jail	12,757	12,757
38	101-426 Emerg'y Prepare	349	349
39	101-430 Animal Control	631	631
40	101-442 Drain Comm.	88	88
41	101-602 NE MI Mental Health	765	765

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Summary

Seq. 4: 101-173 Administrator

Seq #	Department Name	County Admin	Total
42	101-648 Medical Examiner	467	467
43	101-690 Home Improvement	279	279
44	101-702 Planning Comm.	6	6
45	101-704 Com Dev Approp to Outside Orgs	523	523
46	101-710 MSU Extension	341	341
47	101-711 Reg. of Deeds	1,177	1,177
52	208 Parks & Rec Fund	1,267	1,267
53	210 Ambulance Fund	9,024	9,024
54	213 New Jail Millage	9	9
61	F221 District Health Dept #4 Fund	1,209	1,209
62	F225 Soil Erosion	118	118
63	F245 711 Chisholm Building	105	105
64	246 District Health Dept Bldg	556	556
65	256 ROD Auto Fund	25	25
66	259 Crim. Justice Train. Fund	19	19
67	260 Indigent Defense	5,565	5,565
68	261 Enhanced 911 Fund	5,397	5,397
69	263 Concealed Pistol Licensing	24	24
70	264 Local Correct. Officer Train.	56	56
71	266 Huron Undercover Narcotic Team	527	527
72	269 Law Library Fund	27	27
75	273 Plaza Pool Fund	1,375	1,375
76	276 Housing Comm Fund	2,280	2,280
77	F280 Youth & Rec Fund	1,873	1,873
78	F283 Land Bank Authority	1,121	1,121
79	F284 Opioid Settlement Fund	366	366
81	287 Older Persons Act Fund	3,363	3,363
82	290 Dept. of Human Services	58	58
83	292 Child Care Fund	4,794	4,794
84	293 Veterans' Affairs	1,090	1,090
85	295 Airport Fund	4,434	4,434
86	F296 DHS - Child Care Sub Acct	4	4

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Summary

Seq. 4: 101-173 Administrator

Seq #	Department Name	County Admin	Total
87	F297 Materials Mngmt Plan	463	463
88	F298 Family Counseling Fund	47	47
90	363 Capital Improve P&I Debt Fund	0	0
91	366 Jail Bldg Debt	3	3
92	381 Airport Debt Fund	3	3
96	F482 Airport MDOT Runway	1,006	1,006
98	631 Bldg & Grnds Maint Fund	177	177
103	Other	607	607
Direct Bills		**$0**	**$0**
Total		**$103,030**	**$103,030**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures
101-200 County General

Nature and Extent of Services

The County General department provides for a wide variety of specific expenditures relating to County departments and programs, including: legal services, the county-wide audit, personnel management consulting, maintaining the postage machine, and the costs of insurance and bonds.

The plan has identified and allocated these General service costs as follows:

Personnel Services - The costs relating to personnel management consulting and other employee services are identified within this function and are allocated based on the number full-time equivalent (FTE) employees. Note: The 26th Circuit Court, including the Friend of the Court and the Juvenile Court, are not included in the allocation, as the County does not provide these services to these departments.

Postage - Costs of the postage machine rental and supplies are identified within this function and allocated to benefiting departments based on postage usage.

Audit - The cost of the annual County-wide audit is identified within this function and allocated to all departments based on their total operating expenditures.

Cost Plan - The cost of preparing the annual Cost Allocation Plan is identified and allocated equally to all central service departments in the prior year plan.

Insurance and Bonds - Costs relating to public bonds are identified and allocated directly to the Treasurer.

Retirement (MERS) Unfunded Liability - The County participates in MERS (Municipal Employees Retirement Program).Expenses related to contributions to the program are identified and allocated to all participating departments based on full-time equivalent employees (FTEs). This excludes Parks, 911, Airport, Circuit Court, Juvenile, and Friend of the Court.

Housing Commission MERS - The County participates in MERS (Municipal Employees Retirement Program). Expenses related to contributions to the program specific to the Housing Commission are identified and allocated directly to the Housing Commission fund.

Northland Library MERS Unfunded Liability - From 1970-2002, the County included Northland Library employees in their payroll and MERS funding and continues to maintain MERS benefits for these former employees. The cost of the unfunded liability is allocated directly to Other.

Administrative Costs - Certain costs that benefit the county as a whole are identified in this function and allocated on audited expenditures.

General Government - Certain costs are identified as general government in nature and are not allocated.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefiting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

A. Department Costs **Seq. 5: 101-200 County General**

Description	Type	Amount	General Admin	Personnel Services	Postage	Audit	Cost Plan	Insurance / Bonds
Personnel Costs								
Salaries		$0	$0	$0	$0	$0	$0	$0
Fringe Benefits		0	0	0	0	0	0	0
Subtotal - Personnel Costs		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Services & Supplies Cost								
724.022 Retirement - Unfunded Liability	P	779,343	0	0	0	0	0	0
724.023 Northland Library MERS Unfunded Liability	P	30,394	0	0	0	0	0	0
724.024 Housing MERS Unfunded Liability	P	16,250	0	0	0	0	0	0
801.000 Professional Services	P	12,424	0	12,424	0	0	0	0
801.002 Outside Attorney Fees	P	47,202	0	0	0	0	0	0
801.008 Contractual Services	P	15,000	0	0	0	0	0	0
803.000 Public Bonds	P	6,545	0	0	0	0	0	6,545
804.000 Group Accident Insurance	P	1,000	0	0	0	0	0	0
820.000 Audit Services	P	88,321	0	0	0	88,321	0	0
821.000 Cost Allocation Contract	P	9,000	0	0	0	0	9,000	0
826.000 Vehicle Maint Management	P	8	0	0	0	0	0	0
903.000 Printing & Binding	P	228	0	228	0	0	0	0
934.000 Vehicle Maintenance	P	659	0	0	0	0	0	0
940.001 Postage - Rental/Maint Agree/Supplies	P	3,535	0	0	3,535	0	0	0
955.000 Miscellaneous Expense	P	394	0	0	0	0	0	0
955.001 Educate & Training Reimbursment	P	200	0	0	0	0	0	0
955.002 Dues and Subscriptions (ASCAP, BMI, MUNETRIX)	P	8,986	0	0	0	0	0	0
962.000 County Settlements	P	2,480	0	0	0	0	0	0
Subtotal - Services & Supplies		**$1,021,968**	**$0**	**$12,652**	**$3,535**	**$88,321**	**$9,000**	**$6,545**
Department Cost Total		**$1,021,968**	**$0**	**$12,652**	**$3,535**	**$88,321**	**$9,000**	**$6,545**
Adjustments to Cost								
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

A. Department Costs **Seq. 5: 101-200 County General**

Description	Type	Amount	General Admin	Personnel Services	Postage	Audit	Cost Plan	Insurance / Bonds
Total Costs After Adjustments		**1,021,968**	**0**	**12,652**	**3,535**	**88,321**	**9,000**	**6,545**
General Admin Distribution			0	0	0	0	0	0
Grand Total		**$1,021,968**	**$0**	**$12,652**	**$3,535**	**$88,321**	**$9,000**	**$6,545**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

A. Department Costs **Seq. 5: 101-200 County General**

Description	Type	Amount	Shared Use Vehicle	MERS Unfunded Liability	Housing MERS	Library MERS Liability	Admin Costs	Gen Gov't
Personnel Costs								
Salaries		$0	$0	$0	$0	$0	$0	$0
Fringe Benefits		0	0	0	0	0	0	0
Subtotal - Personnel Costs		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Services & Supplies Cost								
724.022 Retirement - Unfunded Liability	P	779,343	0	779,343	0	0	0	0
724.023 Northland Library MERS Unfunded Liability	P	30,394	0	0	0	30,394	0	0
724.024 Housing MERS Unfunded Liability	P	16,250	0	0	16,250	0	0	0
801.000 Professional Services	P	12,424	0	0	0	0	0	0
801.002 Outside Attorney Fees	P	47,202	0	0	0	0	0	47,202
801.008 Contractual Services	P	15,000	0	0	0	0	0	15,000
803.000 Public Bonds	P	6,545	0	0	0	0	0	0
804.000 Group Accident Insurance	P	1,000	0	0	0	0	1,000	0
820.000 Audit Services	P	88,321	0	0	0	0	0	0
821.000 Cost Allocation Contract	P	9,000	0	0	0	0	0	0
826.000 Vehicle Maint Management	P	8	8	0	0	0	0	0
903.000 Printing & Binding	P	228	0	0	0	0	0	0
934.000 Vehicle Maintenance	P	659	659	0	0	0	0	0
940.001 Postage - Rental/Maint Agree/Supplies	P	3,535	0	0	0	0	0	0
955.000 Miscellaneous Expense	P	394	0	0	0	0	0	394
955.001 Educate & Training Reimbursment	P	200	0	0	0	0	200	0
955.002 Dues and Subscriptions (ASCAP, BMI, MUNETRIX)	P	8,986	0	0	0	0	8,986	0
962.000 County Settlements	P	2,480	0	0	0	0	0	2,480
Subtotal - Services & Supplies		**$1,021,968**	**$667**	**$779,343**	**$16,250**	**$30,394**	**$10,186**	**$65,076**
Department Cost Total		**$1,021,968**	**$667**	**$779,343**	**$16,250**	**$30,394**	**$10,186**	**$65,076**
Adjustments to Cost								
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

A. Department Costs **Seq. 5: 101-200 County General**

Description	Type	Amount	Shared Use Vehicle	MERS Unfunded Liability	Housing MERS	Library MERS Liability	Admin Costs	Gen Gov't
Total Costs After Adjustments		**1,021,968**	**667**	**779,343**	**16,250**	**30,394**	**10,186**	**65,076**
General Admin Distribution			0	0	0	0	0	0
Grand Total		**$1,021,968**	**$667**	**$779,343**	**$16,250**	**$30,394**	**$10,186**	**$65,076**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

B. Incoming Costs (Default Spread Expenditures) **Seq. 5: 101-200 County General**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Personnel Services	Postage	Audit	Cost Plan
3	County Coord.	$3,011	$2,146	$5,157	$64	$18	$446	$45
	Subtotal - 101-101 Board of Comm	**3,011**	**2,146**	**5,157**	**64**	**18**	**446**	**45**
4	County Admin	4,837	353	5,190	64	18	449	46
	Subtotal - 101-173 Administrator	**4,837**	**353**	**5,190**	**64**	**18**	**449**	**46**
5	Audit	0	4,161	4,161	52	14	360	37
5	Cost Plan	0	824	824	10	3	71	7
5	Admin Costs	0	516	516	6	2	45	5
	Subtotal - 101-200 County General	**0**	**5,502**	**5,502**	**68**	**19**	**476**	**48**
6	Accounting	0	6,528	6,528	81	23	564	57
	Subtotal - 101-215 County Clerk	**0**	**6,528**	**6,528**	**81**	**23**	**564**	**57**
7	GF Acct'g	0	909	909	11	3	79	8
	Subtotal - 101-253 Treasurer	**0**	**909**	**909**	**11**	**3**	**79**	**8**
8	Liability Ins	0	13,714	13,714	170	47	1,185	121
	Subtotal - 101-265 Bldg & Gnds Maint	**0**	**13,714**	**13,714**	**170**	**47**	**1,185**	**121**
9	Financial Software	0	1,263	1,263	16	4	109	11
	Subtotal - 101-228 Data Processing / FD402 Equip - DP	**0**	**1,263**	**1,263**	**16**	**4**	**109**	**11**
Total Incoming		**$7,848**	**$30,414**	**$38,262**	**$474**	**$132**	**$3,307**	**$337**
C. Total Allocated				**$1,060,230**	**$13,126**	**$3,667**	**$91,628**	**$9,337**
					1.24%	**0.35%**	**8.64%**	**0.88%**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

B. Incoming Costs (Default Spread Expenditures) **Seq. 5: 101-200 County General**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Insurance / Bonds	Shared Use Vehicle	MERS Unfunded Liability	Housing MERS
3	County Coord.	$3,011	$2,146	$5,157	$33	$3	$3,933	$82
	Subtotal - 101-101 Board of Comm	**3,011**	**2,146**	**5,157**	**33**	**3**	**3,933**	**82**
4	County Admin	4,837	353	5,190	33	3	3,958	83
	Subtotal - 101-173 Administrator	**4,837**	**353**	**5,190**	**33**	**3**	**3,958**	**83**
5	Audit	0	4,161	4,161	27	3	3,173	66
5	Cost Plan	0	824	824	5	1	629	13
5	Admin Costs	0	516	516	3	0	394	8
	Subtotal - 101-200 County General	**0**	**5,502**	**5,502**	**35**	**4**	**4,196**	**87**
6	Accounting	0	6,528	6,528	42	4	4,978	104
	Subtotal - 101-215 County Clerk	**0**	**6,528**	**6,528**	**42**	**4**	**4,978**	**104**
7	GF Acct'g	0	909	909	6	1	694	14
	Subtotal - 101-253 Treasurer	**0**	**909**	**909**	**6**	**1**	**694**	**14**
8	Liability Ins	0	13,714	13,714	88	9	10,458	218
	Subtotal - 101-265 Bldg & Gnds Maint	**0**	**13,714**	**13,714**	**88**	**9**	**10,458**	**218**
9	Financial Software	0	1,263	1,263	8	1	963	20
	Subtotal - 101-228 Data Processing / FD402 Equip - DP	**0**	**1,263**	**1,263**	**8**	**1**	**963**	**20**
Total Incoming		**$7,848**	**$30,414**	**$38,262**	**$245**	**$25**	**$29,178**	**$608**
C. Total Allocated				**$1,060,230**	**$6,790**	**$692**	**$808,521**	**$16,858**
					0.64%	**0.07%**	**76.26%**	**1.59%**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

B. Incoming Costs (Default Spread Expenditures) **Seq. 5: 101-200 County General**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Library MERS Liability	Admin Costs	Gen Gov't
3	County Coord.	$3,011	$2,146	$5,157	$153	$51	$328
	Subtotal - 101-101 Board of Comm	**3,011**	**2,146**	**5,157**	**153**	**51**	**328**
4	County Admin	4,837	353	5,190	154	52	330
	Subtotal - 101-173 Administrator	**4,837**	**353**	**5,190**	**154**	**52**	**330**
5	Audit	0	4,161	4,161	124	41	265
5	Cost Plan	0	824	824	25	8	52
5	Admin Costs	0	516	516	15	5	33
	Subtotal - 101-200 County General	**0**	**5,502**	**5,502**	**164**	**55**	**350**
6	Accounting	0	6,528	6,528	194	65	416
	Subtotal - 101-215 County Clerk	**0**	**6,528**	**6,528**	**194**	**65**	**416**
7	GF Acct'g	0	909	909	27	9	58
	Subtotal - 101-253 Treasurer	**0**	**909**	**909**	**27**	**9**	**58**
8	Liability Ins	0	13,714	13,714	408	137	873
	Subtotal - 101-265 Bldg & Gnds Maint	**0**	**13,714**	**13,714**	**408**	**137**	**873**
9	Financial Software	0	1,263	1,263	38	13	80
	Subtotal - 101-228 Data Processing / FD402 Equip - DP	**0**	**1,263**	**1,263**	**38**	**13**	**80**
Total Incoming		**$7,848**	**$30,414**	**$38,262**	**$1,138**	**$381**	**$2,436**
C. Total Allocated				**$1,060,230**	**$31,532**	**$10,567**	**$67,513**
					2.97%	**1.00%**	**6.37%**
							Not Allocated

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 5: 101-200 County General**

Cost Pool 1: Personnel Services

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	5.59	6.12%	$780	$0	$780	$0	$780
4	101-173 Administrator	0.08	0.09%	11	0	11	0	11
6	101-215 County Clerk	5.00	5.47%	697	0	697	22	719
7	101-253 Treasurer	2.03	2.22%	283	0	283	9	292
8	101-265 Bldg & Gnds Maint	5.53	6.05%	771	0	771	24	796
9	101-228 Data Processing / FD402 Equip - DP	3.00	3.28%	418	0	418	13	432
10	101-270 Human Resources	0.96	1.05%	134	0	134	4	138
13	101-257 Equalization	3.00	3.28%	418	0	418	13	432
17	101-268 Fairgrounds	0.64	0.70%	89	0	89	3	92
20	101-277 Victims' Rights Services	1.24	1.36%	173	0	173	5	178
21	101-278 Public Conserv.	0.13	0.14%	18	0	18	1	19
23	101-286 District Court	7.66	8.38%	1,068	0	1,068	34	1,102
24	101-294 Probate Court	3.00	3.28%	418	0	418	13	432
26	101-296 Pros. Att'y	6.92	7.57%	965	0	965	30	996
28	101-299 Adult Drug Court	0.16	0.18%	22	0	22	1	23
29	101-301 Sheriff Dept / Jail	15.01	16.42%	2,094	0	2,094	66	2,160
30	101-304 Sec. Road Patrol	0.99	1.08%	138	0	138	4	142
31	101-306 DNR Safety Programs	0.26	0.28%	36	0	36	1	37
32	101-307 School Liaison Program	0.76	0.83%	106	0	106	3	109
36	101-314 HUNT Program	0.06	0.07%	8	0	8	0	9
37	101-351 Jail	18.98	20.77%	2,647	0	2,647	83	2,731
38	101-426 Emerg'y Prepare	0.39	0.43%	54	0	54	2	56
39	101-430 Animal Control	2.14	2.34%	299	0	299	9	308
40	101-442 Drain Comm.	0.56	0.61%	78	0	78	2	81
43	101-690 Home Improvement	1.72	1.88%	240	0	240	8	247
44	101-702 Planning Comm.	0.01	0.01%	1	0	1	0	1
46	101-710 MSU Extension	0.58	0.63%	81	0	81	3	83
47	101-711 Reg. of Deeds	3.00	3.28%	418	0	418	13	432
84	293 Veterans' Affairs	2.00	2.19%	279	0	279	9	288
Subtotal		**91.40**	**100.00%**	**$12,749**	**$0**	**$12,749**	**$377**	**$13,126**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 5: 101-200 County General**

Cost Pool 1: Personnel Services

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Direct Bills						0		0
Total						**$12,749**		**$13,126**

Allocation Basis Units: Average # FTEs, General Fund and Veterans' Affairs

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 5: 101-200 County General**

Cost Pool 2: Postage

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	33.54	0.09%	$3	$0	$3	$0	$3
6	101-215 County Clerk	6,730.99	18.02%	642	0	642	19	661
7	101-253 Treasurer	3,514.88	9.41%	335	0	335	10	345
13	101-257 Equalization	811.87	2.17%	77	0	77	2	80
20	101-277 Victims' Rights Services	596.10	1.60%	57	0	57	2	59
21	101-278 Public Conserv.	2,620.84	7.02%	250	0	250	7	257
23	101-286 District Court	12,414.05	33.24%	1,184	0	1,184	35	1,219
24	101-294 Probate Court	1,975.96	5.29%	188	0	188	6	194
26	101-296 Pros. Att'y	322.16	0.86%	31	0	31	1	32
29	101-301 Sheriff Dept / Jail	498.61	1.34%	48	0	48	1	49
43	101-690 Home Improvement	44.83	0.12%	4	0	4	0	4
47	101-711 Reg. of Deeds	2,624.10	7.03%	250	0	250	7	258
58	217 Multi-Co. Circuit Court Fund	942.80	2.52%	90	0	90	3	93
59	218 Multi-Co. FOC Fund	4,196.73	11.24%	400	0	400	12	412
84	293 Veterans' Affairs	4.83	0.01%	0	0	0	0	0
85	295 Airport Fund	13.32	0.04%	1	0	1	0	1
Subtotal		**37,345.61**	**100.00%**	**$3,562**	**$0**	**$3,562**	**$105**	**$3,667**
Direct Bills						0		0
Total						**$3,562**		**$3,667**

Allocation Basis Units: $ Postage Expenditures

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 5: 101-200 County General**

Cost Pool 3: Audit

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	201,100	0.92%	$819	$0	$819	$0	$819
4	101-173 Administrator	95,784	0.44%	390	0	390	0	390
5	101-200 County General	1,021,969	4.68%	4,161	0	4,161	0	4,161
6	101-215 County Clerk	367,283	1.68%	1,496	0	1,496	47	1,543
7	101-253 Treasurer	222,942	1.02%	908	0	908	29	936
8	101-265 Bldg & Gnds Maint	832,177	3.81%	3,389	0	3,389	107	3,495
9	101-228 Data Processing / FD402 Equip - DP	538,776	2.46%	2,194	0	2,194	69	2,263
10	101-270 Human Resources	87,915	0.40%	358	0	358	11	369
11	677 Self-Ins. Fund	950	0.00%	4	0	4	0	4
12	101-245 Survey & Remonument	46,333	0.21%	189	0	189	6	195
13	101-257 Equalization	247,714	1.13%	1,009	0	1,009	32	1,040
14	101-261 Elections	15,749	0.07%	64	0	64	2	66
17	101-268 Fairgrounds	97,351	0.45%	396	0	396	12	409
20	101-277 Victims' Rights Services	69,336	0.32%	282	0	282	9	291
21	101-278 Public Conserv.	77,281	0.35%	315	0	315	10	325
22	101-279 Public Advocate - Fam/Prob	211,739	0.97%	862	0	862	27	889
23	101-286 District Court	595,929	2.73%	2,427	0	2,427	76	2,503
24	101-294 Probate Court	335,085	1.53%	1,364	0	1,364	43	1,407
25	101-295 Multi-County Probation	1,515	0.01%	6	0	6	0	6
26	101-296 Pros. Att'y	581,099	2.66%	2,366	0	2,366	74	2,441
28	101-299 Adult Drug Court	15,703	0.07%	64	0	64	2	66
29	101-301 Sheriff Dept / Jail	1,637,178	7.49%	6,666	0	6,666	210	6,876
30	101-304 Sec. Road Patrol	92,722	0.42%	378	0	378	12	389
31	101-306 DNR Safety Programs	14,173	0.06%	58	0	58	2	60
32	101-307 School Liaison Program	109,085	0.50%	444	0	444	14	458
34	101-312 Stone Garden Fed Grant	107,619	0.49%	438	0	438	14	452
36	101-314 HUNT Program	7,973	0.04%	32	0	32	1	33
37	101-351 Jail	2,512,159	11.49%	10,229	0	10,229	322	10,551
38	101-426 Emerg'y Prepare	68,790	0.31%	280	0	280	9	289
39	101-430 Animal Control	124,298	0.57%	506	0	506	16	522

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 5: 101-200 County General**

Cost Pool 3: Audit

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40	101-442 Drain Comm.	17,303	0.08%	70	0	70	2	73
41	101-602 NE MI Mental Health	150,585	0.69%	613	0	613	19	632
42	101-648 Medical Examiner	91,903	0.42%	374	0	374	12	386
43	101-690 Home Improvement	54,934	0.25%	224	0	224	7	231
44	101-702 Planning Comm.	1,178	0.01%	5	0	5	0	5
45	101-704 Com Dev Approp to Outside Orgs	103,009	0.47%	419	0	419	13	433
46	101-710 MSU Extension	67,125	0.31%	273	0	273	9	282
47	101-711 Reg. of Deeds	231,830	1.06%	944	0	944	30	974
52	208 Parks & Rec Fund	249,482	1.14%	1,016	0	1,016	32	1,048
53	210 Ambulance Fund	1,777,109	8.13%	7,236	0	7,236	227	7,464
54	213 New Jail Millage	1,680	0.01%	7	0	7	0	7
56	215 Friend of the Court Fund	9,782	0.04%	40	0	40	1	41
57	216 Family Div. - Juvenile	602,065	2.75%	2,452	0	2,452	77	2,529
58	217 Multi-Co. Circuit Court Fund	375,568	1.72%	1,529	0	1,529	48	1,577
59	218 Multi-Co. FOC Fund	560,416	2.56%	2,282	0	2,282	72	2,354
61	F221 District Health Dept #4 Fund	238,031	1.09%	969	0	969	30	1,000
62	F225 Soil Erosion	23,332	0.11%	95	0	95	3	98
63	F245 711 Chisholm Building	20,692	0.09%	84	0	84	3	87
64	246 District Health Dept Bldg	109,471	0.50%	446	0	446	14	460
65	256 ROD Auto Fund	4,986	0.02%	20	0	20	1	21
66	259 Crim. Justice Train. Fund	3,830	0.02%	16	0	16	0	16
67	260 Indigent Defense	1,095,967	5.01%	4,463	0	4,463	140	4,603
68	261 Enhanced 911 Fund	1,062,733	4.86%	4,327	0	4,327	136	4,463
69	263 Concealed Pistol Licensing	4,630	0.02%	19	0	19	1	19
70	264 Local Correct. Officer Train.	11,017	0.05%	45	0	45	1	46
71	266 Huron Undercover Narcotic Team	103,701	0.47%	422	0	422	13	436
72	269 Law Library Fund	5,264	0.02%	21	0	21	1	22
75	273 Plaza Pool Fund	270,753	1.24%	1,102	0	1,102	35	1,137
76	276 Housing Comm Fund	449,069	2.05%	1,829	0	1,829	57	1,886
77	F280 Youth & Rec Fund	368,877	1.69%	1,502	0	1,502	47	1,549

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 5: 101-200 County General**

Cost Pool 3: Audit

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78	F283 Land Bank Authority	220,822	1.01%	899	0	899	28	927
79	F284 Opioid Settlement Fund	72,000	0.33%	293	0	293	9	302
81	287 Older Persons Act Fund	662,186	3.03%	2,696	0	2,696	85	2,781
82	290 Dept. of Human Services	11,515	0.05%	47	0	47	1	48
83	292 Child Care Fund	944,066	4.32%	3,844	0	3,844	121	3,965
84	293 Veterans' Affairs	214,633	0.98%	874	0	874	27	901
85	295 Airport Fund	873,236	4.00%	3,556	0	3,556	112	3,667
86	F296 DHS - Child Care Sub Acct	774	0.00%	3	0	3	0	3
87	F297 Materials Mngmt Plan	91,162	0.42%	371	0	371	12	383
88	F298 Family Counseling Fund	9,250	0.04%	38	0	38	1	39
90	363 Capital Improve P&I Debt Fund	50	0.00%	0	0	0	0	0
91	366 Jail Bldg Debt	525	0.00%	2	0	2	0	2
92	381 Airport Debt Fund	549	0.00%	2	0	2	0	2
96	F482 Airport MDOT Runway	198,026	0.91%	806	0	806	25	832
98	631 Bldg & Grnds Maint Fund	34,776	0.16%	142	0	142	4	146
103	Other	119,515	0.55%	487	0	487	15	502
Subtotal		**21,857,134**	**100.00%**	**$89,000**	**$0**	**$89,000**	**$2,628**	**$91,628**
Direct Bills						0		0
Total						**$89,000**		**$91,628**

Allocation Basis Units: $ Operating Expenditures

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 5: 101-200 County General**

Cost Pool 4: Cost Plan

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1	Building Depreciation	1	9.09%	$824	$0	$824	$0	$824
2	Equipment Depreciation	1	9.09%	824	0	824	0	824
3	101-101 Board of Comm	1	9.09%	824	0	824	0	824
4	101-173 Administrator	1	9.09%	824	0	824	0	824
5	101-200 County General	1	9.09%	824	0	824	0	824
6	101-215 County Clerk	1	9.09%	824	0	824	45	869
7	101-253 Treasurer	1	9.09%	824	0	824	45	869
8	101-265 Bldg & Gnds Maint	1	9.09%	824	0	824	45	869
9	101-228 Data Processing / FD402 Equip - DP	1	9.09%	824	0	824	45	869
10	101-270 Human Resources	1	9.09%	824	0	824	45	869
11	677 Self-Ins. Fund	1	9.09%	824	0	824	45	869
Subtotal		**11**	**100.00%**	**$9,069**	**$0**	**$9,069**	**$268**	**$9,337**
Direct Bills						0		0
Total						**$9,069**		**$9,337**

Allocation Basis Units: Equally among Central Service Departments

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 5: 101-200 County General**

Cost Pool 5: Insurance / Bonds

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	101-253 Treasurer	100	100.00%	$6,595	$0	$6,595	$195	$6,790
Subtotal		**100**	**100.00%**	**$6,595**	**$0**	**$6,595**	**$195**	**$6,790**
Direct Bills						0		0
Total						**$6,595**		**$6,790**

Allocation Basis Units: Direct to 101-253 Treasurer

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 5: 101-200 County General**

Cost Pool 6: Shared Use Vehicle

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	5.59	7.09%	$48	$0	$48	$0	$48
4	101-173 Administrator	0.08	0.10%	1	0	1	0	1
6	101-215 County Clerk	5.00	6.34%	43	0	43	1	44
7	101-253 Treasurer	2.03	2.58%	17	0	17	1	18
9	101-228 Data Processing / FD402 Equip - DP	3.00	3.81%	26	0	26	1	26
10	101-270 Human Resources	0.96	1.22%	8	0	8	0	8
13	101-257 Equalization	3.00	3.81%	26	0	26	1	26
17	101-268 Fairgrounds	0.64	0.81%	5	0	5	0	6
20	101-277 Victims' Rights Services	1.24	1.57%	11	0	11	0	11
21	101-278 Public Conserv.	0.13	0.16%	1	0	1	0	1
23	101-286 District Court	7.66	9.72%	65	0	65	2	67
24	101-294 Probate Court	3.00	3.81%	26	0	26	1	26
26	101-296 Pros. Att'y	6.92	8.78%	59	0	59	2	61
28	101-299 Adult Drug Court	0.16	0.20%	1	0	1	0	1
43	101-690 Home Improvement	1.72	2.18%	15	0	15	0	15
44	101-702 Planning Comm.	0.01	0.01%	0	0	0	0	0
46	101-710 MSU Extension	0.58	0.74%	5	0	5	0	5
47	101-711 Reg. of Deeds	3.00	3.81%	26	0	26	1	26
52	208 Parks & Rec Fund	2.26	2.87%	19	0	19	1	20
57	216 Family Div. - Juvenile	6.49	8.23%	55	0	55	2	57
58	217 Multi-Co. Circuit Court Fund	2.47	3.13%	21	0	21	1	22
59	218 Multi-Co. FOC Fund	6.00	7.61%	51	0	51	2	53
68	261 Enhanced 911 Fund	10.35	13.13%	88	0	88	3	91
75	273 Plaza Pool Fund	3.13	3.97%	27	0	27	1	28
84	293 Veterans' Affairs	2.00	2.54%	17	0	17	1	18
85	295 Airport Fund	1.41	1.79%	12	0	12	0	12
Subtotal		**78.83**	**100.00%**	**$672**	**$0**	**$672**	**$20**	**$692**
Direct Bills						0		0
Total						**$672**		**$692**

Allocation Basis Units: FTEs of Benefitting Departments

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 5: 101-200 County General**

Cost Pool 7: MERS Unfunded Liability

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	5.59	6.12%	$48,030	$0	$48,030	$0	$48,030
4	101-173 Administrator	0.08	0.09%	687	0	687	0	687
6	101-215 County Clerk	5.00	5.47%	42,961	0	42,961	1,353	44,314
7	101-253 Treasurer	2.03	2.22%	17,442	0	17,442	549	17,991
8	101-265 Bldg & Gnds Maint	5.53	6.05%	47,515	0	47,515	1,496	49,011
9	101-228 Data Processing / FD402 Equip - DP	3.00	3.28%	25,777	0	25,777	812	26,588
10	101-270 Human Resources	0.96	1.05%	8,249	0	8,249	260	8,508
13	101-257 Equalization	3.00	3.28%	25,777	0	25,777	812	26,588
17	101-268 Fairgrounds	0.64	0.70%	5,499	0	5,499	173	5,672
20	101-277 Victims' Rights Services	1.24	1.36%	10,654	0	10,654	335	10,990
21	101-278 Public Conserv.	0.13	0.14%	1,117	0	1,117	35	1,152
23	101-286 District Court	7.66	8.38%	65,816	0	65,816	2,072	67,889
24	101-294 Probate Court	3.00	3.28%	25,777	0	25,777	812	26,588
26	101-296 Pros. Att'y	6.92	7.57%	59,458	0	59,458	1,872	61,330
28	101-299 Adult Drug Court	0.16	0.18%	1,375	0	1,375	43	1,418
29	101-301 Sheriff Dept / Jail	15.01	16.42%	128,969	0	128,969	4,061	133,030
30	101-304 Sec. Road Patrol	0.99	1.08%	8,506	0	8,506	268	8,774
31	101-306 DNR Safety Programs	0.26	0.28%	2,234	0	2,234	70	2,304
32	101-307 School Liaison Program	0.76	0.83%	6,530	0	6,530	206	6,736
36	101-314 HUNT Program	0.06	0.07%	516	0	516	16	532
37	101-351 Jail	18.98	20.77%	163,080	0	163,080	5,135	168,215
38	101-426 Emerg'y Prepare	0.39	0.43%	3,351	0	3,351	106	3,456
39	101-430 Animal Control	2.14	2.34%	18,387	0	18,387	579	18,966
40	101-442 Drain Comm.	0.56	0.61%	4,812	0	4,812	152	4,963
43	101-690 Home Improvement	1.72	1.88%	14,779	0	14,779	465	15,244
44	101-702 Planning Comm.	0.01	0.01%	86	0	86	3	89
46	101-710 MSU Extension	0.58	0.63%	4,983	0	4,983	157	5,140
47	101-711 Reg. of Deeds	3.00	3.28%	25,777	0	25,777	812	26,588
84	293 Veterans' Affairs	2.00	2.19%	17,184	0	17,184	541	17,725
Subtotal		**91.40**	**100.00%**	**$785,328**	**$0**	**$785,328**	**$23,193**	**$808,521**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 5: 101-200 County General**

Cost Pool 7: MERS Unfunded Liability

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Direct Bills						0		0
Total						**$785,328**		**$808,521**

Allocation Basis Units: Average # FTEs, General Fund and Veterans' Affairs

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 5: 101-200 County General**

Cost Pool 8: Housing MERS

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
76	276 Housing Comm Fund	100	100.00%	$16,375	$0	$16,375	$484	$16,858
Subtotal		**100**	**100.00%**	**$16,375**	**$0**	**$16,375**	**$484**	**$16,858**
Direct Bills						0		0
Total						**$16,375**		**$16,858**

Allocation Basis Units: Direct to 276 Housing Comm Fund

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 5: 101-200 County General**

Cost Pool 9: Library MERS Liability

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103	Other	100	100.00%	$30,627	$0	$30,627	$905	$31,532
Subtotal		**100**	**100.00%**	**$30,627**	**$0**	**$30,627**	**$905**	**$31,532**
Direct Bills						0		0
Total						**$30,627**		**$31,532**

Allocation Basis Units: Direct to Other

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 5: 101-200 County General**

Cost Pool 10: Admin Costs

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	201,100	0.99%	$102	$0	$102	$0	$102
4	101-173 Administrator	95,784	0.47%	48	0	48	0	48
5	101-200 County General	1,021,969	5.03%	516	0	516	0	516
6	101-215 County Clerk	367,283	1.81%	186	0	186	6	191
7	101-253 Treasurer	222,942	1.10%	113	0	113	4	116
8	101-265 Bldg & Gnds Maint	832,177	4.10%	421	0	421	13	434
9	101-228 Data Processing / FD402 Equip - DP	538,776	2.65%	272	0	272	9	281
10	101-270 Human Resources	87,915	0.43%	44	0	44	1	46
11	677 Self-Ins. Fund	950	0.00%	0	0	0	0	0
12	101-245 Survey & Remonument	46,333	0.23%	23	0	23	1	24
13	101-257 Equalization	247,714	1.22%	125	0	125	4	129
14	101-261 Elections	15,749	0.08%	8	0	8	0	8
17	101-268 Fairgrounds	97,351	0.48%	49	0	49	2	51
20	101-277 Victims' Rights Services	69,336	0.34%	35	0	35	1	36
21	101-278 Public Conserv.	77,281	0.38%	39	0	39	1	40
22	101-279 Public Advocate - Fam/Prob	211,739	1.04%	107	0	107	3	110
23	101-286 District Court	595,929	2.93%	301	0	301	10	311
24	101-294 Probate Court	335,085	1.65%	169	0	169	5	175
25	101-295 Multi-County Probation	1,515	0.01%	1	0	1	0	1
26	101-296 Pros. Att'y	581,099	2.86%	294	0	294	9	303
28	101-299 Adult Drug Court	15,703	0.08%	8	0	8	0	8
29	101-301 Sheriff Dept / Jail	1,637,178	8.06%	827	0	827	26	854
30	101-304 Sec. Road Patrol	92,722	0.46%	47	0	47	1	48
31	101-306 DNR Safety Programs	14,173	0.07%	7	0	7	0	7
32	101-307 School Liaison Program	109,085	0.54%	55	0	55	2	57
34	101-312 Stone Garden Fed Grant	107,619	0.53%	54	0	54	2	56
36	101-314 HUNT Program	7,973	0.04%	4	0	4	0	4
37	101-351 Jail	2,512,159	12.37%	1,270	0	1,270	40	1,310
38	101-426 Emerg'y Prepare	68,790	0.34%	35	0	35	1	36
39	101-430 Animal Control	124,298	0.61%	63	0	63	2	65

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 5: 101-200 County General**

Cost Pool 10: Admin Costs

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40	101-442 Drain Comm.	17,303	0.09%	9	0	9	0	9
41	101-602 NE MI Mental Health	150,585	0.74%	76	0	76	2	79
42	101-648 Medical Examiner	91,903	0.45%	46	0	46	1	48
43	101-690 Home Improvement	54,934	0.27%	28	0	28	1	29
44	101-702 Planning Comm.	1,178	0.01%	1	0	1	0	1
45	101-704 Com Dev Approp to Outside Orgs	103,009	0.51%	52	0	52	2	54
46	101-710 MSU Extension	67,125	0.33%	34	0	34	1	35
47	101-711 Reg. of Deeds	231,830	1.14%	117	0	117	4	121
52	208 Parks & Rec Fund	249,482	1.23%	126	0	126	4	130
53	210 Ambulance Fund	1,777,109	8.75%	898	0	898	28	927
54	213 New Jail Millage	1,680	0.01%	1	0	1	0	1
61	F221 District Health Dept #4 Fund	238,031	1.17%	120	0	120	4	124
62	F225 Soil Erosion	23,332	0.11%	12	0	12	0	12
63	F245 711 Chisholm Building	20,692	0.10%	10	0	10	0	11
64	246 District Health Dept Bldg	109,471	0.54%	55	0	55	2	57
65	256 ROD Auto Fund	4,986	0.02%	3	0	3	0	3
66	259 Crim. Justice Train. Fund	3,830	0.02%	2	0	2	0	2
67	260 Indigent Defense	1,095,967	5.40%	554	0	554	17	571
68	261 Enhanced 911 Fund	1,062,733	5.23%	537	0	537	17	554
69	263 Concealed Pistol Licensing	4,630	0.02%	2	0	2	0	2
70	264 Local Correct. Officer Train.	11,017	0.05%	6	0	6	0	6
71	266 Huron Undercover Narcotic Team	103,701	0.51%	52	0	52	2	54
72	269 Law Library Fund	5,264	0.03%	3	0	3	0	3
75	273 Plaza Pool Fund	270,753	1.33%	137	0	137	4	141
76	276 Housing Comm Fund	449,069	2.21%	227	0	227	7	234
77	F280 Youth & Rec Fund	368,877	1.82%	186	0	186	6	192
78	F283 Land Bank Authority	220,822	1.09%	112	0	112	4	115
79	F284 Opioid Settlement Fund	72,000	0.35%	36	0	36	1	38
81	287 Older Persons Act Fund	662,186	3.26%	335	0	335	11	345
82	290 Dept. of Human Services	11,515	0.06%	6	0	6	0	6

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 5: 101-200 County General**

Cost Pool 10: Admin Costs

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
83	292 Child Care Fund	944,066	4.65%	477	0	477	15	492
84	293 Veterans' Affairs	214,633	1.06%	108	0	108	3	112
85	295 Airport Fund	873,236	4.30%	441	0	441	14	455
86	F296 DHS - Child Care Sub Acct	774	0.00%	0	0	0	0	0
87	F297 Materials Mngmt Plan	91,162	0.45%	46	0	46	1	48
88	F298 Family Counseling Fund	9,250	0.05%	5	0	5	0	5
90	363 Capital Improve P&I Debt Fund	50	0.00%	0	0	0	0	0
91	366 Jail Bldg Debt	525	0.00%	0	0	0	0	0
92	381 Airport Debt Fund	549	0.00%	0	0	0	0	0
96	F482 Airport MDOT Runway	198,026	0.98%	100	0	100	3	103
98	631 Bldg & Grnds Maint Fund	34,776	0.17%	18	0	18	1	18
103	Other	119,515	0.59%	60	0	60	2	62
Subtotal		**20,309,303**	**100.00%**	**$10,264**	**$0**	**$10,264**	**$303**	**$10,567**
Direct Bills						0		0
Total						**$10,264**		**$10,567**

Allocation Basis Units: $ Operating Expendiures, excluding Circuit Court, FOC, Family Court, and Child Care

Alpena County, Michigan
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Allocation Summary **Seq. 5: 101-200 County General**

Seq #	Department Name	Personnel Services	Postage	Audit	Cost Plan	Insurance / Bonds	Shared Use Vehicle	MERS Unfunded Liability
1	Building Depreciation	$0	$0	$0	$824	$0	$0	$0
2	Equipment Depreciation	0	0	0	824	0	0	0
3	101-101 Board of Comm	780	3	819	824	0	48	48,030
4	101-173 Administrator	11	0	390	824	0	1	687
5	101-200 County General	0	0	4,161	824	0	0	0
6	101-215 County Clerk	719	661	1,543	869	0	44	44,314
7	101-253 Treasurer	292	345	936	869	6,790	18	17,991
8	101-265 Bldg & Gnds Maint	796	0	3,495	869	0	0	49,011
9	101-228 Data Processing / FD402 Equip - DP	432	0	2,263	869	0	26	26,588
10	101-270 Human Resources	138	0	369	869	0	8	8,508
11	677 Self-Ins. Fund	0	0	4	869	0	0	0
12	101-245 Survey & Remonument	0	0	195	0	0	0	0
13	101-257 Equalization	432	80	1,040	0	0	26	26,588
14	101-261 Elections	0	0	66	0	0	0	0
17	101-268 Fairgrounds	92	0	409	0	0	6	5,672
20	101-277 Victims' Rights Services	178	59	291	0	0	11	10,990
21	101-278 Public Conserv.	19	257	325	0	0	1	1,152
22	101-279 Public Advocate - Fam/Prob	0	0	889	0	0	0	0
23	101-286 District Court	1,102	1,219	2,503	0	0	67	67,889
24	101-294 Probate Court	432	194	1,407	0	0	26	26,588
25	101-295 Multi-County Probation	0	0	6	0	0	0	0
26	101-296 Pros. Att'y	996	32	2,441	0	0	61	61,330
28	101-299 Adult Drug Court	23	0	66	0	0	1	1,418
29	101-301 Sheriff Dept / Jail	2,160	49	6,876	0	0	0	133,030
30	101-304 Sec. Road Patrol	142	0	389	0	0	0	8,774
31	101-306 DNR Safety Programs	37	0	60	0	0	0	2,304
32	101-307 School Liaison Program	109	0	458	0	0	0	6,736
34	101-312 Stone Garden Fed Grant	0	0	452	0	0	0	0
36	101-314 HUNT Program	9	0	33	0	0	0	532
37	101-351 Jail	2,731	0	10,551	0	0	0	168,215
38	101-426 Emerg'y Prepare	56	0	289	0	0	0	3,456

Alpena County, Michigan
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Allocation Summary **Seq. 5: 101-200 County General**

Seq #	Department Name	Personnel Services	Postage	Audit	Cost Plan	Insurance / Bonds	Shared Use Vehicle	MERS Unfunded Liability
39	101-430 Animal Control	308	0	522	0	0	0	18,966
40	101-442 Drain Comm.	81	0	73	0	0	0	4,963
41	101-602 NE MI Mental Health	0	0	632	0	0	0	0
42	101-648 Medical Examiner	0	0	386	0	0	0	0
43	101-690 Home Improvement	247	4	231	0	0	15	15,244
44	101-702 Planning Comm.	1	0	5	0	0	0	89
45	101-704 Com Dev Approp to Outside Orgs	0	0	433	0	0	0	0
46	101-710 MSU Extension	83	0	282	0	0	5	5,140
47	101-711 Reg. of Deeds	432	258	974	0	0	26	26,588
52	208 Parks & Rec Fund	0	0	1,048	0	0	20	0
53	210 Ambulance Fund	0	0	7,464	0	0	0	0
54	213 New Jail Millage	0	0	7	0	0	0	0
56	215 Friend of the Court Fund	0	0	41	0	0	0	0
57	216 Family Div. - Juvenile	0	0	2,529	0	0	57	0
58	217 Multi-Co. Circuit Court Fund	0	93	1,577	0	0	22	0
59	218 Multi-Co. FOC Fund	0	412	2,354	0	0	53	0
61	F221 District Health Dept #4 Fund	0	0	1,000	0	0	0	0
62	F225 Soil Erosion	0	0	98	0	0	0	0
63	F245 711 Chisholm Building	0	0	87	0	0	0	0
64	246 District Health Dept Bldg	0	0	460	0	0	0	0
65	256 ROD Auto Fund	0	0	21	0	0	0	0
66	259 Crim. Justice Train. Fund	0	0	16	0	0	0	0
67	260 Indigent Defense	0	0	4,603	0	0	0	0
68	261 Enhanced 911 Fund	0	0	4,463	0	0	91	0
69	263 Concealed Pistol Licensing	0	0	19	0	0	0	0
70	264 Local Correct. Officer Train.	0	0	46	0	0	0	0
71	266 Huron Undercover Narcotic Team	0	0	436	0	0	0	0
72	269 Law Library Fund	0	0	22	0	0	0	0
75	273 Plaza Pool Fund	0	0	1,137	0	0	28	0
76	276 Housing Comm Fund	0	0	1,886	0	0	0	0
77	F280 Youth & Rec Fund	0	0	1,549	0	0	0	0

Alpena County, Michigan
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Allocation Summary **Seq. 5: 101-200 County General**

Seq #	Department Name	Personnel Services	Postage	Audit	Cost Plan	Insurance / Bonds	Shared Use Vehicle	MERS Unfunded Liability
78	F283 Land Bank Authority	0	0	927	0	0	0	0
79	F284 Opioid Settlement Fund	0	0	302	0	0	0	0
81	287 Older Persons Act Fund	0	0	2,781	0	0	0	0
82	290 Dept. of Human Services	0	0	48	0	0	0	0
83	292 Child Care Fund	0	0	3,965	0	0	0	0
84	293 Veterans' Affairs	288	0	901	0	0	18	17,725
85	295 Airport Fund	0	1	3,667	0	0	12	0
86	F296 DHS - Child Care Sub Acct	0	0	3	0	0	0	0
87	F297 Materials Mngmt Plan	0	0	383	0	0	0	0
88	F298 Family Counseling Fund	0	0	39	0	0	0	0
90	363 Capital Improve P&I Debt Fund	0	0	0	0	0	0	0
91	366 Jail Bldg Debt	0	0	2	0	0	0	0
92	381 Airport Debt Fund	0	0	2	0	0	0	0
96	F482 Airport MDOT Runway	0	0	832	0	0	0	0
98	631 Bldg & Grnds Maint Fund	0	0	146	0	0	0	0
103	Other	0	0	502	0	0	0	0
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total		**$13,126**	**$3,667**	**$91,628**	**$9,337**	**$6,790**	**$692**	**$808,521**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Summary

Seq. 5: 101-200 County General

Seq #	Department Name	Housing MERS Liability	Library MERS	Admin Costs	Total
1	Building Depreciation	$0	$0	$0	$824
2	Equipment Depreciation	0	0	0	824
3	101-101 Board of Comm	0	0	102	50,606
4	101-173 Administrator	0	0	48	1,962
5	101-200 County General	0	0	516	5,502
6	101-215 County Clerk	0	0	191	48,341
7	101-253 Treasurer	0	0	116	27,358
8	101-265 Bldg & Gnds Maint	0	0	434	54,605
9	101-228 Data Processing / FD402 Equip - DP	0	0	281	30,459
10	101-270 Human Resources	0	0	46	9,939
11	677 Self-Ins. Fund	0	0	0	874
12	101-245 Survey & Remonument	0	0	24	219
13	101-257 Equalization	0	0	129	28,295
14	101-261 Elections	0	0	8	74
17	101-268 Fairgrounds	0	0	51	6,229
20	101-277 Victims' Rights Services	0	0	36	11,565
21	101-278 Public Conserv.	0	0	40	1,794
22	101-279 Public Advocate - Fam/Prob	0	0	110	1,000
23	101-286 District Court	0	0	311	73,091
24	101-294 Probate Court	0	0	175	28,822
25	101-295 Multi-County Probation	0	0	1	7
26	101-296 Pros. Att'y	0	0	303	65,162
28	101-299 Adult Drug Court	0	0	8	1,517
29	101-301 Sheriff Dept / Jail	0	0	854	142,968
30	101-304 Sec. Road Patrol	0	0	48	9,354
31	101-306 DNR Safety Programs	0	0	7	2,409
32	101-307 School Liaison Program	0	0	57	7,360
34	101-312 Stone Garden Fed Grant	0	0	56	508
36	101-314 HUNT Program	0	0	4	578
37	101-351 Jail	0	0	1,310	182,806
38	101-426 Emerg'y Prepare	0	0	36	3,837

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Summary

Seq. 5: 101-200 County General

Seq #	Department Name	Housing MERS Liability	Library MERS	Admin Costs	Total
39	101-430 Animal Control	0	0	65	19,861
40	101-442 Drain Comm.	0	0	9	5,125
41	101-602 NE MI Mental Health	0	0	79	711
42	101-648 Medical Examiner	0	0	48	434
43	101-690 Home Improvement	0	0	29	15,770
44	101-702 Planning Comm.	0	0	1	96
45	101-704 Com Dev Approp to Outside Orgs	0	0	54	486
46	101-710 MSU Extension	0	0	35	5,546
47	101-711 Reg. of Deeds	0	0	121	28,398
52	208 Parks & Rec Fund	0	0	130	1,198
53	210 Ambulance Fund	0	0	927	8,390
54	213 New Jail Millage	0	0	1	8
56	215 Friend of the Court Fund	0	0	0	41
57	216 Family Div. - Juvenile	0	0	0	2,586
58	217 Multi-Co. Circuit Court Fund	0	0	0	1,692
59	218 Multi-Co. FOC Fund	0	0	0	2,819
61	F221 District Health Dept #4 Fund	0	0	124	1,124
62	F225 Soil Erosion	0	0	12	110
63	F245 711 Chisholm Building	0	0	11	98
64	246 District Health Dept Bldg	0	0	57	517
65	256 ROD Auto Fund	0	0	3	24
66	259 Crim. Justice Train. Fund	0	0	2	18
67	260 Indigent Defense	0	0	571	5,174
68	261 Enhanced 911 Fund	0	0	554	5,108
69	263 Concealed Pistol Licensing	0	0	2	22
70	264 Local Correct. Officer Train.	0	0	6	52
71	266 Huron Undercover Narcotic Team	0	0	54	490
72	269 Law Library Fund	0	0	3	25
75	273 Plaza Pool Fund	0	0	141	1,306
76	276 Housing Comm Fund	16,858	0	234	18,979
77	F280 Youth & Rec Fund	0	0	192	1,742

Alpena County, Michigan
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Allocation Summary

Seq. 5: 101-200 County General

Seq #	Department Name	Housing MERS	Library MERS Liability	Admin Costs	Total
78	F283 Land Bank Authority	0	0	115	1,043
79	F284 Opioid Settlement Fund	0	0	38	340
81	287 Older Persons Act Fund	0	0	345	3,126
82	290 Dept. of Human Services	0	0	6	54
83	292 Child Care Fund	0	0	492	4,457
84	293 Veterans' Affairs	0	0	112	19,045
85	295 Airport Fund	0	0	455	4,136
86	F296 DHS - Child Care Sub Acct	0	0	0	4
87	F297 Materials Mngmt Plan	0	0	48	430
88	F298 Family Counseling Fund	0	0	5	44
90	363 Capital Improve P&I Debt Fund	0	0	0	0
91	366 Jail Bldg Debt	0	0	0	2
92	381 Airport Debt Fund	0	0	0	3
96	F482 Airport MDOT Runway	0	0	103	935
98	631 Bldg & Grnds Maint Fund	0	0	18	164
103	Other	0	31,532	62	32,096
Direct Bills		**$0**	**$0**	**$0**	**$0**
Total		**$16,858**	**$31,532**	**$10,567**	**$992,718**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures
101-215 County Clerk

Nature and Extent of Services

The County Clerk's office provides several services to the County departments. It performs accounting services, administration services for the Board of Elections, vital statistics registrations, and is Clerk for the Circuit Court. For plan purposes, elections and vital statistics activities are considered General Government and are not allocated. Wages are distributed to functions based on the actual employee time spent on each activity.

For plan purposes, the following functions have been identified, and their costs and allocations calculated as described:

A/P Accounting - The County Clerk's office provides accounting services, including accounts payable, and maintains the general ledger. The costs associated with these activities are allocated to benefiting departments based on the number of expenditure transactions recorded.

HR/Payroll - Costs associated with the activities of preparing and maintaining payroll records, distributing paychecks, and maintaining employee personnel records have been identified in this function. These are necessary services for compensating employees within all County departments. These costs have been allocated to benefiting departments based on the number of full-time equivalent (FTE) employees.

General Government - All other expenses of this department, including elections, court clerk, and vital statistics registration, are considered General Government in nature and are not allocated.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefiting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

A. Department Costs

Seq. 6: 101-215 County Clerk

Description	Type	Amount	General Admin	Accounting	HR / Payroll	Gen Gov't
Personnel Costs						
Salaries	S1	$272,279	$52,523	$75,421	$74,196	$70,139
Salary % Split			*19.29%*	*27.70%*	*27.25%*	*25.76%*
Fringe Benefits	S	80,180	15,467	22,210	21,849	20,654
Subtotal - Personnel Costs		**$352,459**	**$67,989**	**$97,631**	**$96,045**	**$90,793**
Services & Supplies Cost						
725.000 Jury Commission Per Diem	P	270	0	0	0	270
727.000 Office Supplies	S	2,274	439	630	620	586
728.000 Postage	P	7,016	0	0	0	7,016
850.000 Telephone	S	336	65	93	92	87
860.000 Travel Expense	S	1,318	254	365	359	340
903.000 Printing & Binding	S	2,845	549	788	775	733
955.001 Education & Training	S	60	12	17	16	15
955.002 Dues and Subscriptions	S	225	43	62	61	58
955.005 Notary	P	130	0	0	0	130
965.000 Births And Deaths	P	350	0	0	0	350
Rev - 677.000 Reimb & Refund	S	(1,277)	(246)	(354)	(348)	(329)
Rev - 684.000 Miscellaneous Revenue	S	(115)	(22)	(32)	(31)	(30)
Subtotal - Services & Supplies		**$13,431**	**$1,093**	**$1,569**	**$1,544**	**$9,225**
Department Cost Total		**$365,890**	**$69,082**	**$99,200**	**$97,589**	**$100,019**
Adjustments to Cost						
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**365,890**	**69,082**	**99,200**	**97,589**	**100,019**
General Admin Distribution			(69,082)	23,089	22,714	23,279
Grand Total		**$365,890**	**$0**	**$122,289**	**$120,303**	**$123,298**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

B. Incoming Costs (Default Spread Expenditures) **Seq. 6: 101-215 County Clerk**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Accounting	HR / Payroll	Gen Gov't
1	Courthouse	$1,674	$22	$1,695	$567	$557	$571
1	Annex	308	4	312	104	103	105
	Subtotal - Building Depreciation	**1,982**	**26**	**2,007**	**671**	**660**	**676**
2	Telephone System	218	2	221	74	73	74
	Subtotal - Equipment Depreciation	**218**	**2**	**221**	**74**	**73**	**74**
3	County Coord.	1,082	771	1,853	619	609	625
3	HR / Payroll	(45)	(16)	(61)	(20)	(20)	(21)
	Subtotal - 101-101 Board of Comm	**1,037**	**755**	**1,792**	**599**	**589**	**604**
4	County Admin	1,738	127	1,865	623	613	629
	Subtotal - 101-173 Administrator	**1,738**	**127**	**1,865**	**623**	**613**	**629**
5	Personnel Services	697	22	719	240	237	242
5	Postage	642	19	661	221	217	223
5	Audit	1,496	47	1,543	516	507	520
5	Cost Plan	824	45	869	290	286	293
5	Shared Use Vehicle	43	1	44	15	14	15
5	MERS Unfunded Liability	42,961	1,353	44,314	14,811	14,570	14,933
5	Admin Costs	186	6	191	64	63	65
	Subtotal - 101-200 County General	**46,849**	**1,492**	**48,341**	**16,157**	**15,894**	**16,290**
6	Accounting	0	2,346	2,346	784	771	791
6	HR / Payroll	0	5,560	5,560	1,858	1,828	1,874
	Subtotal - 101-215 County Clerk	**0**	**7,906**	**7,906**	**2,642**	**2,599**	**2,664**
7	GF Acct'g	0	2,550	2,550	852	838	859
	Subtotal - 101-253 Treasurer	**0**	**2,550**	**2,550**	**852**	**838**	**859**
8	Courthouse	0	26,040	26,040	8,703	8,562	8,775
8	Annex	0	1,839	1,839	615	605	620
8	Liability Ins	0	4,929	4,929	1,647	1,620	1,661
	Subtotal - 101-265 Bldg & Gnds Maint	**0**	**32,807**	**32,807**	**10,965**	**10,787**	**11,055**
9	Network Services	0	16,463	16,463	5,502	5,413	5,548
9	Financial Software	0	454	454	152	149	153
9	Phone System	0	110	110	37	36	37
9	Copier Supplies and Use	0	793	793	265	261	267
9	DP Specific	0	13,666	13,666	4,568	4,493	4,605
	Subtotal - 101-228 Data Processing / FD402 Equip - DP	**0**	**31,487**	**31,487**	**10,524**	**10,353**	**10,611**

Alpena County, Michigan
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B. Incoming Costs (Default Spread Expenditures)

Seq. 6: 101-215 County Clerk

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Accounting	HR / Payroll	Gen Gov't
10	Personnel	0	4,881	4,881	1,631	1,605	1,645
	Subtotal - 101-270 Human Resources	**0**	**4,881**	**4,881**	**1,631**	**1,605**	**1,645**
11	Self-Insurance	0	105	105	35	34	35
	Subtotal - 677 Self-Ins. Fund	**0**	**105**	**105**	**35**	**34**	**35**
Total Incoming		**$51,824**	**$82,138**	**$133,962**	**$44,773**	**$44,046**	**$45,143**
C. Total Allocated				**$499,852**	**$167,063**	**$164,349**	**$168,441**
					33.42%	**32.88%**	**33.70%**
							Not Allocated

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 6: 101-215 County Clerk**

Cost Pool 1: Accounting

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	201,100	0.92%	$1,285	$0	$1,285	$0	$1,285
4	101-173 Administrator	95,784	0.44%	612	0	612	0	612
5	101-200 County General	1,021,969	4.68%	6,528	0	6,528	0	6,528
6	101-215 County Clerk	367,283	1.68%	2,346	0	2,346	0	2,346
7	101-253 Treasurer	222,942	1.02%	1,424	0	1,424	303	1,727
8	101-265 Bldg & Gnds Maint	832,177	3.81%	5,315	0	5,315	1,133	6,448
9	101-228 Data Processing / FD402 Equip - DP	538,776	2.46%	3,441	0	3,441	733	4,175
10	101-270 Human Resources	87,915	0.40%	562	0	562	120	681
11	677 Self-Ins. Fund	950	0.00%	6	0	6	1	7
12	101-245 Survey & Remonument	46,333	0.21%	296	0	296	63	359
13	101-257 Equalization	247,714	1.13%	1,582	0	1,582	337	1,919
14	101-261 Elections	15,749	0.07%	101	0	101	21	122
17	101-268 Fairgrounds	97,351	0.45%	622	0	622	132	754
20	101-277 Victims' Rights Services	69,336	0.32%	443	0	443	94	537
21	101-278 Public Conserv.	77,281	0.35%	494	0	494	105	599
22	101-279 Public Advocate - Fam/Prob	211,739	0.97%	1,352	0	1,352	288	1,641
23	101-286 District Court	595,929	2.73%	3,806	0	3,806	811	4,617
24	101-294 Probate Court	335,085	1.53%	2,140	0	2,140	456	2,596
25	101-295 Multi-County Probation	1,515	0.01%	10	0	10	2	12
26	101-296 Pros. Att'y	581,099	2.66%	3,712	0	3,712	791	4,503
28	101-299 Adult Drug Court	15,703	0.07%	100	0	100	21	122
29	101-301 Sheriff Dept / Jail	1,637,178	7.49%	10,457	0	10,457	2,228	12,685
30	101-304 Sec. Road Patrol	92,722	0.42%	592	0	592	126	718
31	101-306 DNR Safety Programs	14,173	0.06%	91	0	91	19	110
32	101-307 School Liaison Program	109,085	0.50%	697	0	697	148	845
34	101-312 Stone Garden Fed Grant	107,619	0.49%	687	0	687	146	834
36	101-314 HUNT Program	7,973	0.04%	51	0	51	11	62
37	101-351 Jail	2,512,159	11.49%	16,046	0	16,046	3,419	19,465
38	101-426 Emerg'y Prepare	68,790	0.31%	439	0	439	94	533
39	101-430 Animal Control	124,298	0.57%	794	0	794	169	963

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 6: 101-215 County Clerk**

Cost Pool 1: Accounting

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40	101-442 Drain Comm.	17,303	0.08%	111	0	111	24	134
41	101-602 NE MI Mental Health	150,585	0.69%	962	0	962	205	1,167
42	101-648 Medical Examiner	91,903	0.42%	587	0	587	125	712
43	101-690 Home Improvement	54,934	0.25%	351	0	351	75	426
44	101-702 Planning Comm.	1,178	0.01%	8	0	8	2	9
45	101-704 Com Dev Approp to Outside Orgs	103,009	0.47%	658	0	658	140	798
46	101-710 MSU Extension	67,125	0.31%	429	0	429	91	520
47	101-711 Reg. of Deeds	231,830	1.06%	1,481	0	1,481	316	1,796
52	208 Parks & Rec Fund	249,482	1.14%	1,594	0	1,594	340	1,933
53	210 Ambulance Fund	1,777,109	8.13%	11,351	0	11,351	2,419	13,770
54	213 New Jail Millage	1,680	0.01%	11	0	11	2	13
56	215 Friend of the Court Fund	9,782	0.04%	62	0	62	13	76
57	216 Family Div. - Juvenile	602,065	2.75%	3,846	0	3,846	819	4,665
58	217 Multi-Co. Circuit Court Fund	375,568	1.72%	2,399	0	2,399	511	2,910
59	218 Multi-Co. FOC Fund	560,416	2.56%	3,580	0	3,580	763	4,342
61	F221 District Health Dept #4 Fund	238,031	1.09%	1,520	0	1,520	324	1,844
62	F225 Soil Erosion	23,332	0.11%	149	0	149	32	181
63	F245 711 Chisholm Building	20,692	0.09%	132	0	132	28	160
64	246 District Health Dept Bldg	109,471	0.50%	699	0	699	149	848
65	256 ROD Auto Fund	4,986	0.02%	32	0	32	7	39
66	259 Crim. Justice Train. Fund	3,830	0.02%	24	0	24	5	30
67	260 Indigent Defense	1,095,967	5.01%	7,000	0	7,000	1,492	8,492
68	261 Enhanced 911 Fund	1,062,733	4.86%	6,788	0	6,788	1,446	8,234
69	263 Concealed Pistol Licensing	4,630	0.02%	30	0	30	6	36
70	264 Local Correct. Officer Train.	11,017	0.05%	70	0	70	15	85
71	266 Huron Undercover Narcotic Team	103,701	0.47%	662	0	662	141	804
72	269 Law Library Fund	5,264	0.02%	34	0	34	7	41
75	273 Plaza Pool Fund	270,753	1.24%	1,729	0	1,729	368	2,098
76	276 Housing Comm Fund	449,069	2.05%	2,868	0	2,868	611	3,480
77	F280 Youth & Rec Fund	368,877	1.69%	2,356	0	2,356	502	2,858

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 6: 101-215 County Clerk**

Cost Pool 1: Accounting

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78	F283 Land Bank Authority	220,822	1.01%	1,410	0	1,410	301	1,711
79	F284 Opioid Settlement Fund	72,000	0.33%	460	0	460	98	558
81	287 Older Persons Act Fund	662,186	3.03%	4,230	0	4,230	901	5,131
82	290 Dept. of Human Services	11,515	0.05%	74	0	74	16	89
83	292 Child Care Fund	944,066	4.32%	6,030	0	6,030	1,285	7,315
84	293 Veterans' Affairs	214,633	0.98%	1,371	0	1,371	292	1,663
85	295 Airport Fund	873,236	4.00%	5,578	0	5,578	1,188	6,766
86	F296 DHS - Child Care Sub Acct	774	0.00%	5	0	5	1	6
87	F297 Materials Mngmt Plan	91,162	0.42%	582	0	582	124	706
88	F298 Family Counseling Fund	9,250	0.04%	59	0	59	13	72
90	363 Capital Improve P&I Debt Fund	50	0.00%	0	0	0	0	0
91	366 Jail Bldg Debt	525	0.00%	3	0	3	1	4
92	381 Airport Debt Fund	549	0.00%	4	0	4	1	4
96	F482 Airport MDOT Runway	198,026	0.91%	1,265	0	1,265	270	1,534
98	631 Bldg & Grnds Maint Fund	34,776	0.16%	222	0	222	47	269
103	Other	119,515	0.55%	763	0	763	163	926
Subtotal		**21,857,134**	**100.00%**	**$139,610**	**$0**	**$139,610**	**$27,453**	**$167,063**
Direct Bills						0		0
Total						**$139,610**		**$167,063**

Allocation Basis Units: $ Operating Expenditures

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 6: 101-215 County Clerk**

Cost Pool 2: HR / Payroll

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	5.59	4.53%	$6,216	$0	$6,216	$0	$6,216
4	101-173 Administrator	0.08	0.06%	89	0	89	0	89
6	101-215 County Clerk	5.00	4.05%	5,560	0	5,560	0	5,560
7	101-253 Treasurer	2.03	1.64%	2,257	0	2,257	486	2,743
8	101-265 Bldg & Gnds Maint	5.53	4.48%	6,149	0	6,149	1,324	7,473
9	101-228 Data Processing / FD402 Equip - DP	3.00	2.43%	3,336	0	3,336	718	4,054
10	101-270 Human Resources	0.96	0.78%	1,068	0	1,068	230	1,297
13	101-257 Equalization	3.00	2.43%	3,336	0	3,336	718	4,054
17	101-268 Fairgrounds	0.64	0.52%	712	0	712	153	865
20	101-277 Victims' Rights Services	1.24	1.00%	1,379	0	1,379	297	1,676
21	101-278 Public Conserv.	0.13	0.11%	145	0	145	31	176
23	101-286 District Court	7.66	6.20%	8,518	0	8,518	1,833	10,351
24	101-294 Probate Court	3.00	2.43%	3,336	0	3,336	718	4,054
26	101-296 Pros. Att'y	6.92	5.60%	7,695	0	7,695	1,656	9,351
28	101-299 Adult Drug Court	0.16	0.13%	178	0	178	38	216
29	101-301 Sheriff Dept / Jail	15.01	12.15%	16,691	0	16,691	3,592	20,283
30	101-304 Sec. Road Patrol	0.99	0.80%	1,101	0	1,101	237	1,338
31	101-306 DNR Safety Programs	0.26	0.21%	289	0	289	62	351
32	101-307 School Liaison Program	0.76	0.62%	845	0	845	182	1,027
36	101-314 HUNT Program	0.06	0.05%	67	0	67	14	81
37	101-351 Jail	18.98	15.37%	21,106	0	21,106	4,543	25,648
38	101-426 Emerg'y Prepare	0.39	0.32%	434	0	434	93	527
39	101-430 Animal Control	2.14	1.73%	2,380	0	2,380	512	2,892
40	101-442 Drain Comm.	0.56	0.45%	623	0	623	134	757
43	101-690 Home Improvement	1.72	1.39%	1,913	0	1,913	412	2,324
44	101-702 Planning Comm.	0.01	0.01%	11	0	11	2	14
46	101-710 MSU Extension	0.58	0.47%	645	0	645	139	784
47	101-711 Reg. of Deeds	3.00	2.43%	3,336	0	3,336	718	4,054
52	208 Parks & Rec Fund	2.26	1.83%	2,513	0	2,513	541	3,054
57	216 Family Div. - Juvenile	6.49	5.25%	7,217	0	7,217	1,553	8,770

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 6: 101-215 County Clerk**

Cost Pool 2: HR / Payroll

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58	217 Multi-Co. Circuit Court Fund	2.47	2.00%	2,747	0	2,747	591	3,338
59	218 Multi-Co. FOC Fund	6.00	4.86%	6,672	0	6,672	1,436	8,108
68	261 Enhanced 911 Fund	10.35	8.38%	11,509	0	11,509	2,477	13,986
75	273 Plaza Pool Fund	3.13	2.53%	3,481	0	3,481	749	4,230
84	293 Veterans' Affairs	2.00	1.62%	2,224	0	2,224	479	2,703
85	295 Airport Fund	1.41	1.14%	1,568	0	1,568	337	1,905
Subtotal		**123.51**	**100.00%**	**$137,342**	**$0**	**$137,342**	**$27,007**	**$164,349**
Direct Bills						0		0
Total						**$137,342**		**$164,349**

Allocation Basis Units: # Full-Time Equivalent (FTE) Employees

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Summary

Seq. 6: 101-215 County Clerk

Seq #	Department Name	Accounting	HR / Payroll	Total
3	101-101 Board of Comm	$1,285	$6,216	$7,501
4	101-173 Administrator	612	89	701
5	101-200 County General	6,528	0	6,528
6	101-215 County Clerk	2,346	5,560	7,906
7	101-253 Treasurer	1,727	2,743	4,471
8	101-265 Bldg & Gnds Maint	6,448	7,473	13,921
9	101-228 Data Processing / FD402 Equip - DP	4,175	4,054	8,229
10	101-270 Human Resources	681	1,297	1,978
11	677 Self-Ins. Fund	7	0	7
12	101-245 Survey & Remonument	359	0	359
13	101-257 Equalization	1,919	4,054	5,973
14	101-261 Elections	122	0	122
17	101-268 Fairgrounds	754	865	1,619
20	101-277 Victims' Rights Services	537	1,676	2,213
21	101-278 Public Conserv.	599	176	774
22	101-279 Public Advocate - Fam/Prob	1,641	0	1,641
23	101-286 District Court	4,617	10,351	14,969
24	101-294 Probate Court	2,596	4,054	6,650
25	101-295 Multi-County Probation	12	0	12
26	101-296 Pros. Att'y	4,503	9,351	13,854
28	101-299 Adult Drug Court	122	216	338
29	101-301 Sheriff Dept / Jail	12,685	20,283	32,969
30	101-304 Sec. Road Patrol	718	1,338	2,056
31	101-306 DNR Safety Programs	110	351	461
32	101-307 School Liaison Program	845	1,027	1,872
34	101-312 Stone Garden Fed Grant	834	0	834
36	101-314 HUNT Program	62	81	143
37	101-351 Jail	19,465	25,648	45,113
38	101-426 Emerg'y Prepare	533	527	1,060
39	101-430 Animal Control	963	2,892	3,855
40	101-442 Drain Comm.	134	757	891
41	101-602 NE MI Mental Health	1,167	0	1,167

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Summary

Seq. 6: 101-215 County Clerk

Seq #	Department Name	Accounting	HR / Payroll	Total
42	101-648 Medical Examiner	712	0	712
43	101-690 Home Improvement	426	2,324	2,750
44	101-702 Planning Comm.	9	14	23
45	101-704 Com Dev Approp to Outside Orgs	798	0	798
46	101-710 MSU Extension	520	784	1,304
47	101-711 Reg. of Deeds	1,796	4,054	5,850
52	208 Parks & Rec Fund	1,933	3,054	4,987
53	210 Ambulance Fund	13,770	0	13,770
54	213 New Jail Millage	13	0	13
56	215 Friend of the Court Fund	76	0	76
57	216 Family Div. - Juvenile	4,665	8,770	13,435
58	217 Multi-Co. Circuit Court Fund	2,910	3,338	6,248
59	218 Multi-Co. FOC Fund	4,342	8,108	12,450
61	F221 District Health Dept #4 Fund	1,844	0	1,844
62	F225 Soil Erosion	181	0	181
63	F245 711 Chisholm Building	160	0	160
64	246 District Health Dept Bldg	848	0	848
65	256 ROD Auto Fund	39	0	39
66	259 Crim. Justice Train. Fund	30	0	30
67	260 Indigent Defense	8,492	0	8,492
68	261 Enhanced 911 Fund	8,234	13,986	22,221
69	263 Concealed Pistol Licensing	36	0	36
70	264 Local Correct. Officer Train.	85	0	85
71	266 Huron Undercover Narcotic Team	804	0	804
72	269 Law Library Fund	41	0	41
75	273 Plaza Pool Fund	2,098	4,230	6,328
76	276 Housing Comm Fund	3,480	0	3,480
77	F280 Youth & Rec Fund	2,858	0	2,858
78	F283 Land Bank Authority	1,711	0	1,711
79	F284 Opioid Settlement Fund	558	0	558
81	287 Older Persons Act Fund	5,131	0	5,131
82	290 Dept. of Human Services	89	0	89

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Summary

Seq. 6: 101-215 County Clerk

Seq #	Department Name	Accounting	HR / Payroll	Total
83	292 Child Care Fund	7,315	0	7,315
84	293 Veterans' Affairs	1,663	2,703	4,366
85	295 Airport Fund	6,766	1,905	8,672
86	F296 DHS - Child Care Sub Acct	6	0	6
87	F297 Materials Mngmt Plan	706	0	706
88	F298 Family Counseling Fund	72	0	72
90	363 Capital Improve P&I Debt Fund	0	0	0
91	366 Jail Bldg Debt	4	0	4
92	381 Airport Debt Fund	4	0	4
96	F482 Airport MDOT Runway	1,534	0	1,534
98	631 Bldg & Grnds Maint Fund	269	0	269
103	Other	926	0	926
Direct Bills		**$0**	**$0**	**$0**
Total		**$167,063**	**$164,349**	**$331,411**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures
101-253 Treasurer

Nature and Extent of Services

The County Treasurer's office is responsible for the cash management and revenue management for Alpena County. The accounting services provided by the Treasurer's office include: maintaining and reconciling bank accounts, overall control of the general ledger, and departmental receipting. Cash and revenue management of the general ledger includes posting, monitoring, and reconciling of: revenue collected by other departments, current tax collections by local governmental entities, the sale of dog licenses, and delinquent taxes, as well as the signing of disbursements.

For plan purposes, costs associated with the services provided by the Treasurer's office are segregated into three categories: General Fund Cash/Revenue Accounting, Special Revenue Fund Cash/Revenue Accounting, and cash and revenue accounting for accounts which are considered General Government in nature. Wages relating to the Treasurer's services are distributed between the functions based on the number of cash and revenue transactions recorded in the general ledger by fund type. These activities perpetuate internal control, which is an integral part of the entire County accounting system. All departments and grant programs benefit from this service because all transactions are performed in a manner which gives all concerned parties reasonable assurance that assets are managed properly. These activities are an integral part of the entire County accounting system. Costs are distributed to all County departments.

The following functions are identified, and costs are allocated as described:

General Fund Accounting - Costs relating to the General Fund for accounting services provided by the Treasurer's office are identified and distributed based on the number of general ledger expenditure transactions posted by benefitting department. All General Fund departments benefit from the services provided by the Treasurer's office, including overall control of the general ledger. Note: Costs relating to general tax revenue and dog licenses collected in the Treasurer's office are segregated and are not distributed within this function.

Other Funds Cash/Rev Accounting - Costs relating to the cash and revenue accounting services provided by the Treasurer's office for all other funds are identified in this function. The cost for the Treasurer's office accounting services are distributed to Special Revenue Funds, Internal Service Funds, and Enterprise Funds based on the number of cash and revenue transactions posted to the general ledger.

General Government Cash/Rev Accounting - Costs relating to the cash and revenue accounting services for the General Fund tax activities, dog

license activities, Debt Service Funds, Delinquent Tax Funds, and Trust and Agency Funds have been identified in this function. These costs are considered General Government in nature and are not allocated.

Note: The County Treasurer's office provides other services such as tax certification and other miscellaneous services in addition to the services identified above. Fees are charged for these other services. Departmental expenses are reduced by revenue received for the Treasurer's services.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second incoming costs and are added to the expenses of the department for further allocation to benefiting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

A. Department Costs

Seq. 7: 101-253 Treasurer

Description	Type	Amount	General Admin	GF Acct'g	Non-GF Acct'g	Gen Gov't
Personnel Costs						
Salaries	S1	$166,647	$0	$52,509	$75,605	$38,534
Salary % Split			*0.00%*	*31.51%*	*45.37%*	*23.12%*
Fringe Benefits	S	40,500	0	12,761	18,374	9,365
Subtotal - Personnel Costs		**$207,147**	**$0**	**$65,270**	**$93,979**	**$47,898**
Services & Supplies Cost						
727.000 Office Supplies	S	845	0	266	383	195
728.000 Postage	P	3,515	0	0	0	3,515
801.001 Prof Services - Vets Commission	P	2,196	0	0	0	2,196
850.000 Telephone	S	273	0	86	124	63
860.000 Travel Expenses	S	2,299	0	724	1,043	532
903.000 Printing and Binding	S	5,267	0	1,660	2,389	1,218
903.001 Animal Control Printing & Binding	P	923	0	0	0	923
955.001 Education & Training	S	200	0	63	91	46
955.002 Dues and Subscriptions	S	275	0	87	125	64
Rev - 613.000 Treasurer's Fees	S	(9,304)	0	(2,932)	(4,221)	(2,151)
Rev - 677.000 Reimb & Refund	S	(11)	0	(4)	(5)	(3)
Rev - 684.000 Miscellaneous Revenue	S	(7,722)	0	(2,433)	(3,503)	(1,785)
Rev - 689.000 Over/Short	S	0	0	0	0	0
Subtotal - Services & Supplies		**($1,244)**	**$0**	**($2,482)**	**($3,574)**	**$4,812**
Department Cost Total		**$205,903**	**$0**	**$62,787**	**$90,404**	**$52,711**
Adjustments to Cost						
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**205,903**	**0**	**62,787**	**90,404**	**52,711**
General Admin Distribution			0	0	0	0
Grand Total		**$205,903**	**$0**	**$62,787**	**$90,404**	**$52,711**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

B. Incoming Costs (Default Spread Expenditures) **Seq. 7: 101-253 Treasurer**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	GF Acct'g	Non-GF Acct'g	Gen Gov't
1	Courthouse	$1,533	$20	$1,553	$474	$682	$398
	Subtotal - Building Depreciation	**1,533**	**20**	**1,553**	**474**	**682**	**398**
2	Telephone System	156	2	158	48	69	40
	Subtotal - Equipment Depreciation	**156**	**2**	**158**	**48**	**69**	**40**
3	County Coord.	657	468	1,125	343	494	288
3	HR / Payroll	(18)	(7)	(25)	(8)	(11)	(6)
	Subtotal - 101-101 Board of Comm	**639**	**462**	**1,100**	**335**	**483**	**282**
4	County Admin	1,055	77	1,132	345	497	290
	Subtotal - 101-173 Administrator	**1,055**	**77**	**1,132**	**345**	**497**	**290**
5	Personnel Services	283	9	292	89	128	75
5	Postage	335	10	345	105	152	88
5	Audit	908	29	936	286	411	240
5	Cost Plan	824	45	869	265	382	222
5	Insurance / Bonds	6,595	195	6,790	2,070	2,981	1,738
5	Shared Use Vehicle	17	1	18	5	8	5
5	MERS Unfunded Liability	17,442	549	17,991	5,486	7,899	4,606
5	Admin Costs	113	4	116	35	51	30
	Subtotal - 101-200 County General	**26,518**	**840**	**27,358**	**8,342**	**12,012**	**7,004**
6	Accounting	1,424	303	1,727	527	758	442
6	HR / Payroll	2,257	486	2,743	837	1,204	702
	Subtotal - 101-215 County Clerk	**3,681**	**789**	**4,471**	**1,363**	**1,963**	**1,144**
7	GF Acct'g	0	2,270	2,270	692	997	581
	Subtotal - 101-253 Treasurer	**0**	**2,270**	**2,270**	**692**	**997**	**581**
8	Courthouse	0	23,856	23,856	7,275	10,474	6,107
8	Liability Ins	0	2,992	2,992	912	1,314	766
	Subtotal - 101-265 Bldg & Gnds Maint	**0**	**26,848**	**26,848**	**8,187**	**11,788**	**6,873**
9	Network Services	0	10,975	10,975	3,347	4,819	2,810
9	Financial Software	0	275	275	84	121	71
9	Phone System	0	79	79	24	35	20
9	Copier Lease	0	1,745	1,745	532	766	447
9	Copier Supplies and Use	0	322	322	98	141	82
	Subtotal - 101-228 Data Processing / FD402 Equip - DP	**0**	**13,396**	**13,396**	**4,085**	**5,882**	**3,429**
10	Personnel	0	1,982	1,982	604	870	507

Alpena County, Michigan
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B. Incoming Costs (Default Spread Expenditures) **Seq. 7: 101-253 Treasurer**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	GF Acct'g	Non-GF Acct'g	Gen Gov't
	Subtotal - 101-270 Human Resources	**0**	**1,982**	**1,982**	**604**	**870**	**507**
11	Self-Insurance	0	43	43	13	19	11
	Subtotal - 677 Self-Ins. Fund	**0**	**43**	**43**	**13**	**19**	**11**
Total Incoming		**$33,582**	**$46,728**	**$80,310**	**$24,490**	**$35,261**	**$20,559**
C. Total Allocated				**$286,213**	**$87,277**	**$125,666**	**$73,270**
					30.49%	**43.91%**	**25.60%**
							Not Allocated

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 7: 101-253 Treasurer**

Cost Pool 1: GF Acct'g

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	411	3.58%	$2,614	$0	$2,614	$0	$2,614
4	101-173 Administrator	184	1.60%	1,170	0	1,170	0	1,170
5	101-200 County General	143	1.25%	909	0	909	0	909
6	101-215 County Clerk	401	3.49%	2,550	0	2,550	0	2,550
7	101-253 Treasurer	357	3.11%	2,270	0	2,270	0	2,270
8	101-265 Bldg & Gnds Maint	898	7.82%	5,711	0	5,711	1,281	6,992
9	101-228 Data Processing / FD402 Equip - DP	620	5.40%	3,943	0	3,943	885	4,828
10	101-270 Human Resources	296	2.58%	1,882	0	1,882	422	2,305
12	101-245 Survey & Remonument	19	0.17%	121	0	121	27	148
13	101-257 Equalization	331	2.88%	2,105	0	2,105	472	2,577
14	101-261 Elections	42	0.37%	267	0	267	60	327
17	101-268 Fairgrounds	329	2.87%	2,092	0	2,092	469	2,562
18	101-272 Capital Improvements	1	0.01%	6	0	6	1	8
20	101-277 Victims' Rights Services	257	2.24%	1,634	0	1,634	367	2,001
21	101-278 Public Conserv.	269	2.34%	1,711	0	1,711	384	2,095
22	101-279 Public Advocate - Fam/Prob	71	0.62%	452	0	452	101	553
23	101-286 District Court	945	8.23%	6,010	0	6,010	1,348	7,358
24	101-294 Probate Court	347	3.02%	2,207	0	2,207	495	2,702
25	101-295 Multi-County Probation	6	0.05%	38	0	38	9	47
26	101-296 Pros. Att'y	513	4.47%	3,262	0	3,262	732	3,994
28	101-299 Adult Drug Court	196	1.71%	1,246	0	1,246	280	1,526
29	101-301 Sheriff Dept / Jail	1,180	10.28%	7,504	0	7,504	1,684	9,188
30	101-304 Sec. Road Patrol	246	2.14%	1,564	0	1,564	351	1,915
31	101-306 DNR Safety Programs	142	1.24%	903	0	903	203	1,106
32	101-307 School Liaison Program	182	1.58%	1,157	0	1,157	260	1,417
34	101-312 Stone Garden Fed Grant	205	1.79%	1,304	0	1,304	292	1,596
36	101-314 HUNT Program	158	1.38%	1,005	0	1,005	225	1,230
37	101-351 Jail	981	8.54%	6,239	0	6,239	1,400	7,638
38	101-426 Emerg'y Prepare	256	2.23%	1,628	0	1,628	365	1,993
39	101-430 Animal Control	321	2.80%	2,041	0	2,041	458	2,499

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 7: 101-253 Treasurer**

Cost Pool 1: GF Acct'g

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40	101-442 Drain Comm.	146	1.27%	929	0	929	208	1,137
41	101-602 NE MI Mental Health	12	0.10%	76	0	76	17	93
42	101-648 Medical Examiner	148	1.29%	941	0	941	211	1,152
43	101-690 Home Improvement	285	2.48%	1,812	0	1,812	407	2,219
44	101-702 Planning Comm.	46	0.40%	293	0	293	66	358
45	101-704 Com Dev Approp to Outside Orgs	8	0.07%	51	0	51	11	62
46	101-710 MSU Extension	131	1.14%	833	0	833	187	1,020
47	101-711 Reg. of Deeds	320	2.79%	2,035	0	2,035	457	2,492
48	101-969 Approp. - Other Co. Funds	71	0.62%	452	0	452	101	553
61	F221 District Health Dept #4 Fund	4	0.03%	25	0	25	6	31
103	Other	5	0.04%	32	0	32	7	39
Subtotal		**11,483**	**100.00%**	**$73,028**	**$0**	**$73,028**	**$14,249**	**$87,277**
Direct Bills						0		0
Total						**$73,028**		**$87,277**

Allocation Basis Units: # General Fund Expenditure Transactions posted to the General Ledger

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 7: 101-253 Treasurer**

Cost Pool 2: Non-GF Acct'g

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	101-228 Data Processing / FD402 Equip - DP	117	1.17%	$1,227	$0	$1,227	$239	$1,466
11	677 Self-Ins. Fund	45	0.45%	472	0	472	92	564
50	201 County Road Fund	251	2.50%	2,631	0	2,631	513	3,145
52	208 Parks & Rec Fund	990	9.87%	10,379	0	10,379	2,025	12,404
53	210 Ambulance Fund	200	1.99%	2,097	0	2,097	409	2,506
54	213 New Jail Millage	106	1.06%	1,111	0	1,111	217	1,328
56	215 Friend of the Court Fund	128	1.28%	1,342	0	1,342	262	1,604
57	216 Family Div. - Juvenile	583	5.81%	6,112	0	6,112	1,193	7,304
58	217 Multi-Co. Circuit Court Fund	843	8.40%	8,838	0	8,838	1,724	10,562
59	218 Multi-Co. FOC Fund	443	4.42%	4,644	0	4,644	906	5,550
62	F225 Soil Erosion	170	1.69%	1,782	0	1,782	348	2,130
63	F245 711 Chisholm Building	122	1.22%	1,279	0	1,279	250	1,529
64	246 District Health Dept Bldg	267	2.66%	2,799	0	2,799	546	3,345
65	256 ROD Auto Fund	160	1.60%	1,677	0	1,677	327	2,005
66	259 Crim. Justice Train. Fund	8	0.08%	84	0	84	16	100
67	260 Indigent Defense	78	0.78%	818	0	818	160	977
68	261 Enhanced 911 Fund	1,107	11.04%	11,605	0	11,605	2,264	13,870
69	263 Concealed Pistol Licensing	199	1.98%	2,086	0	2,086	407	2,493
70	264 Local Correct. Officer Train.	98	0.98%	1,027	0	1,027	200	1,228
71	266 Huron Undercover Narcotic Team	200	1.99%	2,097	0	2,097	409	2,506
72	269 Law Library Fund	46	0.46%	482	0	482	94	576
73	271 Library Fund	309	3.08%	3,239	0	3,239	632	3,871
74	272 North'n Lights Arena Surcharge	99	0.99%	1,038	0	1,038	203	1,240
75	273 Plaza Pool Fund	614	6.12%	6,437	0	6,437	1,256	7,693
76	276 Housing Comm Fund	419	4.18%	4,393	0	4,393	857	5,250
77	F280 Youth & Rec Fund	208	2.07%	2,181	0	2,181	425	2,606
78	F283 Land Bank Authority	46	0.46%	482	0	482	94	576
79	F284 Opioid Settlement Fund	52	0.52%	545	0	545	106	652
80	F286 BL Dam Special Assess	58	0.58%	608	0	608	119	727
81	287 Older Persons Act Fund	178	1.77%	1,866	0	1,866	364	2,230

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 7: 101-253 Treasurer**

Cost Pool 2: Non-GF Acct'g

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82	290 Dept. of Human Services	21	0.21%	220	0	220	43	263
83	292 Child Care Fund	518	5.16%	5,430	0	5,430	1,060	6,490
84	293 Veterans' Affairs	250	2.49%	2,621	0	2,621	511	3,132
85	295 Airport Fund	688	6.86%	7,213	0	7,213	1,407	8,620
86	F296 DHS - Child Care Sub Acct	4	0.04%	42	0	42	8	50
87	F297 Materials Mngmt Plan	69	0.69%	723	0	723	141	865
88	F298 Family Counseling Fund	129	1.29%	1,352	0	1,352	264	1,616
89	299 Recycling Fund	56	0.56%	587	0	587	115	702
96	F482 Airport MDOT Runway	36	0.36%	377	0	377	74	451
97	F483 Airport Hanger Project	12	0.12%	126	0	126	25	150
98	631 Bldg & Grnds Maint Fund	55	0.55%	577	0	577	113	689
101	730 Employees Sick Pay Fund	46	0.46%	482	0	482	94	576
103	Other	2	0.02%	21	0	21	4	25
Subtotal		**10,030**	**100.00%**	**$105,149**	**$0**	**$105,149**	**$20,517**	**$125,666**
Direct Bills						0		0
Total						**$105,149**		**$125,666**

Allocation Basis Units: # Non-General Fund Cash & Revenue Transactions posted to the General Ledger

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Summary

Seq. 7: 101-253 Treasurer

Seq #	Department Name	GF Acct'g	Non-GF Acct'g	Total
3	101-101 Board of Comm	$2,614	$0	$2,614
4	101-173 Administrator	1,170	0	1,170
5	101-200 County General	909	0	909
6	101-215 County Clerk	2,550	0	2,550
7	101-253 Treasurer	2,270	0	2,270
8	101-265 Bldg & Gnds Maint	6,992	0	6,992
9	101-228 Data Processing / FD402 Equip - DP	4,828	1,466	6,293
10	101-270 Human Resources	2,305	0	2,305
11	677 Self-Ins. Fund	0	564	564
12	101-245 Survey & Remonument	148	0	148
13	101-257 Equalization	2,577	0	2,577
14	101-261 Elections	327	0	327
17	101-268 Fairgrounds	2,562	0	2,562
18	101-272 Capital Improvements	8	0	8
20	101-277 Victims' Rights Services	2,001	0	2,001
21	101-278 Public Conserv.	2,095	0	2,095
22	101-279 Public Advocate - Fam/Prob	553	0	553
23	101-286 District Court	7,358	0	7,358
24	101-294 Probate Court	2,702	0	2,702
25	101-295 Multi-County Probation	47	0	47
26	101-296 Pros. Att'y	3,994	0	3,994
28	101-299 Adult Drug Court	1,526	0	1,526
29	101-301 Sheriff Dept / Jail	9,188	0	9,188
30	101-304 Sec. Road Patrol	1,915	0	1,915
31	101-306 DNR Safety Programs	1,106	0	1,106
32	101-307 School Liaison Program	1,417	0	1,417
34	101-312 Stone Garden Fed Grant	1,596	0	1,596
36	101-314 HUNT Program	1,230	0	1,230
37	101-351 Jail	7,638	0	7,638
38	101-426 Emerg'y Prepare	1,993	0	1,993
39	101-430 Animal Control	2,499	0	2,499
40	101-442 Drain Comm.	1,137	0	1,137

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Summary

Seq. 7: 101-253 Treasurer

Seq #	Department Name	GF Acct'g	Non-GF Acct'g	Total
41	101-602 NE MI Mental Health	93	0	93
42	101-648 Medical Examiner	1,152	0	1,152
43	101-690 Home Improvement	2,219	0	2,219
44	101-702 Planning Comm.	358	0	358
45	101-704 Com Dev Approp to Outside Orgs	62	0	62
46	101-710 MSU Extension	1,020	0	1,020
47	101-711 Reg. of Deeds	2,492	0	2,492
48	101-969 Approp. - Other Co. Funds	553	0	553
50	201 County Road Fund	0	3,145	3,145
52	208 Parks & Rec Fund	0	12,404	12,404
53	210 Ambulance Fund	0	2,506	2,506
54	213 New Jail Millage	0	1,328	1,328
56	215 Friend of the Court Fund	0	1,604	1,604
57	216 Family Div. - Juvenile	0	7,304	7,304
58	217 Multi-Co. Circuit Court Fund	0	10,562	10,562
59	218 Multi-Co. FOC Fund	0	5,550	5,550
61	F221 District Health Dept #4 Fund	31	0	31
62	F225 Soil Erosion	0	2,130	2,130
63	F245 711 Chisholm Building	0	1,529	1,529
64	246 District Health Dept Bldg	0	3,345	3,345
65	256 ROD Auto Fund	0	2,005	2,005
66	259 Crim. Justice Train. Fund	0	100	100
67	260 Indigent Defense	0	977	977
68	261 Enhanced 911 Fund	0	13,870	13,870
69	263 Concealed Pistol Licensing	0	2,493	2,493
70	264 Local Correct. Officer Train.	0	1,228	1,228
71	266 Huron Undercover Narcotic Team	0	2,506	2,506
72	269 Law Library Fund	0	576	576
73	271 Library Fund	0	3,871	3,871
74	272 North'n Lights Arena Surcharge	0	1,240	1,240
75	273 Plaza Pool Fund	0	7,693	7,693
76	276 Housing Comm Fund	0	5,250	5,250

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Summary

Seq. 7: 101-253 Treasurer

Seq #	Department Name	GF Acct'g	Non-GF Acct'g	Total
77	F280 Youth & Rec Fund	0	2,606	2,606
78	F283 Land Bank Authority	0	576	576
79	F284 Opioid Settlement Fund	0	652	652
80	F286 BL Dam Special Assess	0	727	727
81	287 Older Persons Act Fund	0	2,230	2,230
82	290 Dept. of Human Services	0	263	263
83	292 Child Care Fund	0	6,490	6,490
84	293 Veterans' Affairs	0	3,132	3,132
85	295 Airport Fund	0	8,620	8,620
86	F296 DHS - Child Care Sub Acct	0	50	50
87	F297 Materials Mngmt Plan	0	865	865
88	F298 Family Counseling Fund	0	1,616	1,616
89	299 Recycling Fund	0	702	702
96	F482 Airport MDOT Runway	0	451	451
97	F483 Airport Hanger Project	0	150	150
98	631 Bldg & Grnds Maint Fund	0	689	689
101	730 Employees Sick Pay Fund	0	576	576
103	Other	39	25	64
Direct Bills		**$0**	**$0**	**$0**
Total		**$87,277**	**$125,666**	**$212,943**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures
101-265 Bldg & Gnds Maint

Nature and Extent of Services

The Alpena County Building and Grounds Maintenance department is responsible for the operation and maintenance of County real estate and buildings. Costs for this department are related to provided office space for County departments and grant programs. This department performs necessary maintenance, repair, and upkeep programs to keep all office space in efficient operating condition. These costs include grounds maintenance, janitorial services, building maintenance, and other costs related to operating County facilities. Expenses are distributed to individual County buildings based on reported staff activity.

In addition to the General Fund costs reported in department 101-265 Building and Grounds Larger equipment purchases and maintenance costs are recorded in special funds. Aging Equipment and Tools are funded through Fund 402. Costs that are capitalized and allocated in the Equipment Depreciation schedule are excluded.

The Building and Grounds department also includes the costs of Liability Insurance to protect the County from financial loss due to a variety of circumstances. The General Liability insurance purchased by the county is recorded in account 101-265-803.000 and included in this schedule.

The following buildings and functions have been identified and costs have been allocated as described:

Courthouse, Annex, 703 W. Chisholm (E911/MDOC), MSU Cooperative Extension - Costs identified as relating to operation and maintenance of these multi-occupant buildings are identified in separate functions and allocated to occupant departments based on assigned square footage.

Health Department Building - Certain portions of the salaries and other costs associated with the Health Department building are reported in Fund 246. To ensure accurate distribution of costs in relation to reported time and with appropriate indirect costs identified, the salaries and related fringes reported in Fund 246 are identified here for allocation, and a credit is applied to avoid double-counting any costs. The net costs are allocated directly to the Health Department Building Fund.

Other Buildings - Costs relating to other facilities have not been allocated within this plan.

Liability Insurance - The costs relating to the County's Liability Insurance coverage have been identified in this function and allocated to benefitting departments based on the dollar amount of expenditures by department, excluding DHS, Airport, and Recycling.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

A. Department Costs **Seq. 8: 101-265 Bldg & Gnds Maint**

Description	Type	Amount	General Admin	Courthouse	Annex	703 W. Chisholm - 911/MDOC	MSU Coop Ext	Health Department
Personnel Costs								
Salaries	S1	$293,695	$0	$139,417	$96,009	$6,814	$10,426	$41,029
Salary % Split			*0.00%*	*47.47%*	*32.69%*	*2.32%*	*3.55%*	*13.97%*
Fringe Benefits	S	84,333	0	40,033	27,568	1,957	2,994	11,781
Subtotal - Personnel Costs		**$378,028**	**$0**	**$179,450**	**$123,577**	**$8,770**	**$13,420**	**$52,811**
Services & Supplies Cost								
Fund 245 & 246 Salaries & Benefits	P	45,930	0	3,446	4,308	862	2,585	22,388
743.000 Gasoline & Diesel	S	8,330	0	3,954	2,723	193	296	1,164
743.001 Ice Storm Cleanup Gas Cards	S	500	0	237	163	12	18	70
783.000 Bldg/Grounds Supplies	S	5,241	0	2,488	1,713	122	186	732
784.000 Janitorial Supplies	S	8,895	0	4,222	2,908	206	316	1,243
801.000 Professional Service (OTIS)	P	6,353	0	0	6,353	0	0	0
801.002 Maintenance Uniform Service	S	2,412	0	1,145	788	56	86	337
802.000 Fire Suppression	S	3,428	0	1,627	1,120	80	122	479
803.000 Public Liability Insurance	P	247,830	0	0	0	0	0	0
826.000 Vehicle Maint Management	S	2,593	0	1,231	848	60	92	362
850.000 Telephone	S	63	0	30	21	1	2	9
850.004 Elevator Telephone	P	598	0	598	0	0	0	0
851.000 Cell Phones	S	3,156	0	1,498	1,032	73	112	441
903.000 Advertising	S	53	0	25	17	1	2	7
920.000 Natural Gas	P	23,956	0	13,120	7,174	3,662	0	0
921.000 Lights	P	77,757	0	28,050	19,388	11,843	34	18,278
922.000 Water and Sewage	P	6,058	0	1,394	1,098	426	0	0
925.000 Garbage Removal	S	3,186	0	1,512	1,042	74	113	445
931.000 Equipment Maintenance	S	16,324	0	7,749	5,336	379	580	2,280
932.000 Building Maintenance	S	9,604	0	4,559	3,140	223	341	1,342
933.000 Grounds Maintenance	S	12,172	0	5,778	3,979	282	432	1,700
934.000 Vehicle Maintenance	S	11,756	0	5,580	3,843	273	417	1,642
934.001 Outfit Maintenance Vehicle	S	54	0	26	18	1	2	8
948.000 Vehicle Lease	D	3,831	0	0	0	0	0	0
991.000 Debt Service Payment (Lease) -	D	40,376	0	0	0	0	0	0

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

A. Department Costs **Seq. 8: 101-265 Bldg & Gnds Maint**

Description	Type	Amount	General Admin	Courthouse	Annex	703 W. Chisholm - 911/MDOC	MSU Coop Ext	Health Department
Principal								
993.000 Debt Serv Payment (Lease) - Interest	D	4,224	0	0	0	0	0	0
Rev - 677.000 Reimb & Refund	S	(1,124)	0	(534)	(367)	(26)	(40)	(157)
Rev - 693.001 Sale of Asset - Vehicle	S	(1,500)	0	(712)	(490)	(35)	(53)	(210)
Credit: Fund 246 Salary & Fringe Benefits	P	(33,721)	0	0	0	0	0	(33,721)
Subtotal - Services & Supplies		**$508,334**	**$0**	**$87,025**	**$66,154**	**$18,768**	**$5,641**	**$18,838**
Department Cost Total		**$886,362**	**$0**	**$266,474**	**$189,731**	**$27,538**	**$19,061**	**$71,649**
Adjustments to Cost								
993.000 Debt Serv Payment (Lease) - Interest	D	(4,224)	0	0	0	0	0	0
948.000 Vehicle Lease	D	(3,831)	0	0	0	0	0	0
991.000 Debt Service Payment (Lease) - Principal	D	(40,376)	0	0	0	0	0	0
Subtotal - Adjustments		**($48,431)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**837,930**	**0**	**266,474**	**189,731**	**27,538**	**19,061**	**71,649**
General Admin Distribution			0	0	0	0	0	0
Grand Total		**$837,930**	**$0**	**$266,474**	**$189,731**	**$27,538**	**$19,061**	**$71,649**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

A. Department Costs

Seq. 8: 101-265 Bldg & Gnds Maint

Description	Type	Amount	Other Buildings	Liability Ins
Personnel Costs				
Salaries	S1	$293,695	$0	$0
Salary % Split			*0.00%*	*0.00%*
Fringe Benefits	S	84,333	0	0
Subtotal - Personnel Costs		**$378,028**	**$0**	**$0**
Services & Supplies Cost				
Fund 245 & 246 Salaries & Benefits	P	45,930	12,342	0
743.000 Gasoline & Diesel	S	8,330	0	0
743.001 Ice Storm Cleanup Gas Cards	S	500	0	0
783.000 Bldg/Grounds Supplies	S	5,241	0	0
784.000 Janitorial Supplies	S	8,895	0	0
801.000 Professional Service (OTIS)	P	6,353	0	0
801.002 Maintenance Uniform Service	S	2,412	0	0
802.000 Fire Suppression	S	3,428	0	0
803.000 Public Liability Insurance	P	247,830	0	247,830
826.000 Vehicle Maint Management	S	2,593	0	0
850.000 Telephone	S	63	0	0
850.004 Elevator Telephone	P	598	0	0
851.000 Cell Phones	S	3,156	0	0
903.000 Advertising	S	53	0	0
920.000 Natural Gas	P	23,956	0	0
921.000 Lights	P	77,757	165	0
922.000 Water and Sewage	P	6,058	3,140	0
925.000 Garbage Removal	S	3,186	0	0
931.000 Equipment Maintenance	S	16,324	0	0
932.000 Building Maintenance	S	9,604	0	0
933.000 Grounds Maintenance	S	12,172	0	0
934.000 Vehicle Maintenance	S	11,756	0	0
934.001 Outfit Maintenance Vehicle	S	54	0	0
948.000 Vehicle Lease	D	3,831	0	0
991.000 Debt Service Payment (Lease) - Principal	D	40,376	0	0

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

A. Department Costs

Seq. 8: 101-265 Bldg & Gnds Maint

Description	Type	Amount	Other Buildings	Liability Ins
993.000 Debt Serv Payment (Lease) - Interest	D	4,224	0	0
Rev - 677.000 Reimb & Refund	S	(1,124)	0	0
Rev - 693.001 Sale of Asset - Vehicle	S	(1,500)	0	0
Credit: Fund 246 Salary & Fringe Benefits	P	(33,721)	0	0
Subtotal - Services & Supplies		**$508,334**	**$15,647**	**$247,830**
Department Cost Total		**$886,362**	**$15,647**	**$247,830**
Adjustments to Cost				
993.000 Debt Serv Payment (Lease) - Interest	D	(4,224)	0	0
948.000 Vehicle Lease	D	(3,831)	0	0
991.000 Debt Service Payment (Lease) - Principal	D	(40,376)	0	0
Subtotal - Adjustments		**($48,431)**	**$0**	**$0**
Total Costs After Adjustments		**837,930**	**15,647**	**247,830**
General Admin Distribution			0	0
Grand Total		**$837,930**	**$15,647**	**$247,830**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

B. Incoming Costs (Default Spread Custom %) **Seq. 8: 101-265 Bldg & Gnds Maint**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Courthouse	Annex	703 W. Chisholm - 911/MDOC	MSU Coop Ext
2	Equipment Deprecation	$49,050	$504	$49,555	$16,522	$11,645	$1,675	$1,036
2	Telephone System	62	1	63	21	15	2	1
	Subtotal - Equipment Depreciation	**49,113**	**505**	**49,618**	**16,543**	**11,660**	**1,677**	**1,037**
3	County Coord.	2,452	1,747	4,199	1,400	987	142	88
3	HR / Payroll	(50)	(18)	(67)	(22)	(16)	(2)	(1)
	Subtotal - 101-101 Board of Comm	**2,402**	**1,729**	**4,132**	**1,378**	**971**	**140**	**86**
4	County Admin	3,939	287	4,226	1,409	993	143	88
	Subtotal - 101-173 Administrator	**3,939**	**287**	**4,226**	**1,409**	**993**	**143**	**88**
5	Personnel Services	771	24	796	265	187	27	17
5	Audit	3,389	107	3,495	1,165	821	118	73
5	Cost Plan	824	45	869	290	204	29	18
5	MERS Unfunded Liability	47,515	1,496	49,011	16,340	11,518	1,657	1,024
5	Admin Costs	421	13	434	145	102	15	9
	Subtotal - 101-200 County General	**52,920**	**1,685**	**54,605**	**18,205**	**12,832**	**1,846**	**1,141**
6	Accounting	5,315	1,133	6,448	2,150	1,515	218	135
6	HR / Payroll	6,149	1,324	7,473	2,491	1,756	253	156
	Subtotal - 101-215 County Clerk	**11,465**	**2,456**	**13,921**	**4,641**	**3,271**	**471**	**291**
7	GF Acct'g	5,711	1,281	6,992	2,331	1,643	236	146
	Subtotal - 101-253 Treasurer	**5,711**	**1,281**	**6,992**	**2,331**	**1,643**	**236**	**146**
8	Liability Ins	0	11,167	11,167	3,723	2,624	377	233
	Subtotal - 101-265 Bldg & Gnds Maint	**0**	**11,167**	**11,167**	**3,723**	**2,624**	**377**	**233**
9	Network Services	0	10,975	10,975	3,659	2,579	371	229
9	Financial Software	0	1,028	1,028	343	242	35	21
9	Phone System	0	31	31	10	7	1	1
9	Copier Supplies and Use	0	877	877	293	206	30	18
	Subtotal - 101-228 Data Processing / FD402 Equip - DP	**0**	**12,913**	**12,913**	**4,305**	**3,034**	**436**	**270**
10	Personnel	0	5,398	5,398	1,800	1,269	182	113
	Subtotal - 101-270 Human Resources	**0**	**5,398**	**5,398**	**1,800**	**1,269**	**182**	**113**
11	Self-Insurance	0	116	116	39	27	4	2
	Subtotal - 677 Self-Ins. Fund	**0**	**116**	**116**	**39**	**27**	**4**	**2**
Total Incoming		**$125,549**	**$37,537**	**$163,086**	**$54,373**	**$38,325**	**$5,512**	**$3,409**
C. Total Allocated				**$1,001,017**	**$320,847**	**$228,056**	**$33,050**	**$22,470**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

B. Incoming Costs (Default Spread Custom %)

Seq. 8: 101-265 Bldg & Gnds Maint

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Courthouse	Annex	703 W. Chisholm - 911/MDOC	MSU Coop Ext
					32.05%	22.78%	3.30%	2.24%

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

B. Incoming Costs (Default Spread Custom %) **Seq. 8: 101-265 Bldg & Gnds Maint**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Health Department	Other Buildings	Liability Ins
2	Equipment Deprecation	$49,050	$504	$49,555	$5,213	$208	$13,256
2	Telephone System	62	1	63	7	0	17
	Subtotal - Equipment Depreciation	**49,113**	**505**	**49,618**	**5,220**	**208**	**13,273**
3	County Coord.	2,452	1,747	4,199	442	18	1,123
3	HR / Payroll	(50)	(18)	(67)	(7)	(0)	(18)
	Subtotal - 101-101 Board of Comm	**2,402**	**1,729**	**4,132**	**435**	**17**	**1,105**
4	County Admin	3,939	287	4,226	445	18	1,130
	Subtotal - 101-173 Administrator	**3,939**	**287**	**4,226**	**445**	**18**	**1,130**
5	Personnel Services	771	24	796	84	3	213
5	Audit	3,389	107	3,495	368	15	935
5	Cost Plan	824	45	869	91	4	232
5	MERS Unfunded Liability	47,515	1,496	49,011	5,156	206	13,110
5	Admin Costs	421	13	434	46	2	116
	Subtotal - 101-200 County General	**52,920**	**1,685**	**54,605**	**5,744**	**229**	**14,607**
6	Accounting	5,315	1,133	6,448	678	27	1,725
6	HR / Payroll	6,149	1,324	7,473	786	31	1,999
	Subtotal - 101-215 County Clerk	**11,465**	**2,456**	**13,921**	**1,464**	**58**	**3,724**
7	GF Acct'g	5,711	1,281	6,992	736	29	1,870
	Subtotal - 101-253 Treasurer	**5,711**	**1,281**	**6,992**	**736**	**29**	**1,870**
8	Liability Ins	0	11,167	11,167	1,175	47	2,987
	Subtotal - 101-265 Bldg & Gnds Maint	**0**	**11,167**	**11,167**	**1,175**	**47**	**2,987**
9	Network Services	0	10,975	10,975	1,155	46	2,936
9	Financial Software	0	1,028	1,028	108	4	275
9	Phone System	0	31	31	3	0	8
9	Copier Supplies and Use	0	877	877	92	4	235
	Subtotal - 101-228 Data Processing / FD402 Equip - DP	**0**	**12,913**	**12,913**	**1,358**	**54**	**3,454**
10	Personnel	0	5,398	5,398	568	23	1,444
	Subtotal - 101-270 Human Resources	**0**	**5,398**	**5,398**	**568**	**23**	**1,444**
11	Self-Insurance	0	116	116	12	0	31
	Subtotal - 677 Self-Ins. Fund	**0**	**116**	**116**	**12**	**0**	**31**
Total Incoming		**$125,549**	**$37,537**	**$163,086**	**$17,157**	**$685**	**$43,626**
C. Total Allocated				**$1,001,017**	**$88,806**	**$16,332**	**$291,456**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

B. Incoming Costs (Default Spread Custom %)

Seq. 8: 101-265 Bldg & Gnds Maint

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Health Department	Other Buildings	Liability Ins
					8.87%	1.63%	29.12%
						Not Allocated	

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 8: 101-265 Bldg & Gnds Maint**

Cost Pool 1: Courthouse

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	710	3.16%	$9,751	$0	$9,751	$0	$9,751
4	101-173 Administrator	67	0.30%	920	0	920	0	920
6	101-215 County Clerk	1,896	8.45%	26,040	0	26,040	0	26,040
7	101-253 Treasurer	1,737	7.74%	23,856	0	23,856	0	23,856
9	101-228 Data Processing / FD402 Equip - DP	1,428	6.36%	19,612	0	19,612	991	20,603
10	101-270 Human Resources	192	0.86%	2,637	0	2,637	133	2,770
13	101-257 Equalization	1,876	8.36%	25,765	0	25,765	1,301	27,067
47	101-711 Reg. of Deeds	2,042	9.10%	28,045	0	28,045	1,417	29,462
58	217 Multi-Co. Circuit Court Fund	12,502	55.69%	171,705	0	171,705	8,673	180,378
Subtotal		**22,450**	**100.00%**	**$308,332**	**$0**	**$308,332**	**$12,515**	**$320,847**
Direct Bills						0		0
Total						**$308,332**		**$320,847**

Allocation Basis Units: Assigned Square Footage, Courthouse

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 8: 101-265 Bldg & Gnds Maint**

Cost Pool 2: Annex

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	1,458	10.45%	$22,915	$0	$22,915	$0	$22,915
6	101-215 County Clerk	117	0.84%	1,839	0	1,839	0	1,839
21	101-278 Public Conserv.	50	0.36%	786	0	786	36	821
23	101-286 District Court	4,298	30.81%	67,551	0	67,551	3,064	70,615
24	101-294 Probate Court	659	4.72%	10,357	0	10,357	470	10,827
26	101-296 Pros. Att'y	1,964	14.08%	30,868	0	30,868	1,400	32,268
57	216 Family Div. - Juvenile	2,552	18.30%	40,110	0	40,110	1,819	41,929
59	218 Multi-Co. FOC Fund	2,497	17.90%	39,245	0	39,245	1,780	41,025
76	276 Housing Comm Fund	354	2.54%	5,564	0	5,564	252	5,816
Subtotal		**13,949**	**100.00%**	**$219,235**	**$0**	**$219,235**	**$8,821**	**$228,056**
Direct Bills						0		0
Total						**$219,235**		**$228,056**

Allocation Basis Units: Assigned Square Footage, Annex

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 8: 101-265 Bldg & Gnds Maint**

Cost Pool 3: 703 W. Chisholm - 911/MDOC

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25	101-295 Multi-County Probation	2,278	49.77%	$15,818	$0	$15,818	$631	$16,449
38	101-426 Emerg'y Prepare	917	20.03%	6,367	0	6,367	254	6,622
68	261 Enhanced 911 Fund	1,382	30.19%	9,596	0	9,596	383	9,979
Subtotal		**4,577**	**100.00%**	**$31,781**	**$0**	**$31,781**	**$1,269**	**$33,050**
Direct Bills						0		0
Total						**$31,781**		**$33,050**

Allocation Basis Units: Assigned Square Footage, 703 W. Chisholm - 911/MODC Building

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 8: 101-265 Bldg & Gnds Maint**

Cost Pool 4: MSU Coop Ext

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46	101-710 MSU Extension	2,310	100.00%	$21,685	$0	$21,685	$785	$22,470
Subtotal		**2,310**	**100.00%**	**$21,685**	**$0**	**$21,685**	**$785**	**$22,470**
Direct Bills						0		0
Total						**$21,685**		**$22,470**

Allocation Basis Units: Assigned Square Footage, MSU Extension

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 8: 101-265 Bldg & Gnds Maint**

Cost Pool 5: Health Department

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64	246 District Health Dept Bldg	100	100.00%	$84,857	$0	$84,857	$3,949	$88,806
Subtotal		**100**	**100.00%**	**$84,857**	**$0**	**$84,857**	**$3,949**	**$88,806**
Direct Bills						0		0
Total						**$84,857**		**$88,806**

Allocation Basis Units: Direct to 246 District Health Dept Bldg

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 8: 101-265 Bldg & Gnds Maint**

Cost Pool 7: Liability Ins

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	201,100	0.96%	$2,699	$0	$2,699	$0	$2,699
4	101-173 Administrator	95,784	0.46%	1,285	0	1,285	0	1,285
5	101-200 County General	1,021,969	4.87%	13,714	0	13,714	0	13,714
6	101-215 County Clerk	367,283	1.75%	4,929	0	4,929	0	4,929
7	101-253 Treasurer	222,942	1.06%	2,992	0	2,992	0	2,992
8	101-265 Bldg & Gnds Maint	832,177	3.97%	11,167	0	11,167	0	11,167
9	101-228 Data Processing / FD402 Equip - DP	538,776	2.57%	7,230	0	7,230	297	7,526
10	101-270 Human Resources	87,915	0.42%	1,180	0	1,180	48	1,228
11	677 Self-Ins. Fund	950	0.00%	13	0	13	1	13
12	101-245 Survey & Remonument	46,333	0.22%	622	0	622	26	647
13	101-257 Equalization	247,714	1.18%	3,324	0	3,324	136	3,460
14	101-261 Elections	15,749	0.08%	211	0	211	9	220
17	101-268 Fairgrounds	97,351	0.46%	1,306	0	1,306	54	1,360
20	101-277 Victims' Rights Services	69,336	0.33%	930	0	930	38	969
21	101-278 Public Conserv.	77,281	0.37%	1,037	0	1,037	43	1,080
22	101-279 Public Advocate - Fam/Prob	211,739	1.01%	2,841	0	2,841	117	2,958
23	101-286 District Court	595,929	2.84%	7,997	0	7,997	328	8,325
24	101-294 Probate Court	335,085	1.60%	4,496	0	4,496	185	4,681
25	101-295 Multi-County Probation	1,515	0.01%	20	0	20	1	21
26	101-296 Pros. Att'y	581,099	2.77%	7,798	0	7,798	320	8,118
28	101-299 Adult Drug Court	15,703	0.07%	211	0	211	9	219
29	101-301 Sheriff Dept / Jail	1,637,178	7.81%	21,969	0	21,969	902	22,871
30	101-304 Sec. Road Patrol	92,722	0.44%	1,244	0	1,244	51	1,295
31	101-306 DNR Safety Programs	14,173	0.07%	190	0	190	8	198
32	101-307 School Liaison Program	109,085	0.52%	1,464	0	1,464	60	1,524
34	101-312 Stone Garden Fed Grant	107,619	0.51%	1,444	0	1,444	59	1,503
36	101-314 HUNT Program	7,973	0.04%	107	0	107	4	111
37	101-351 Jail	2,512,159	11.98%	33,710	0	33,710	1,384	35,094
38	101-426 Emerg'y Prepare	68,790	0.33%	923	0	923	38	961
39	101-430 Animal Control	124,298	0.59%	1,668	0	1,668	68	1,736

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 8: 101-265 Bldg & Gnds Maint**

Cost Pool 7: Liability Ins

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40	101-442 Drain Comm.	17,303	0.08%	232	0	232	10	242
41	101-602 NE MI Mental Health	150,585	0.72%	2,021	0	2,021	83	2,104
42	101-648 Medical Examiner	91,903	0.44%	1,233	0	1,233	51	1,284
43	101-690 Home Improvement	54,934	0.26%	737	0	737	30	767
44	101-702 Planning Comm.	1,178	0.01%	16	0	16	1	16
45	101-704 Com Dev Approp to Outside Orgs	103,009	0.49%	1,382	0	1,382	57	1,439
46	101-710 MSU Extension	67,125	0.32%	901	0	901	37	938
47	101-711 Reg. of Deeds	231,830	1.11%	3,111	0	3,111	128	3,239
52	208 Parks & Rec Fund	249,482	1.19%	3,348	0	3,348	137	3,485
53	210 Ambulance Fund	1,777,109	8.47%	23,847	0	23,847	979	24,826
54	213 New Jail Millage	1,680	0.01%	23	0	23	1	23
56	215 Friend of the Court Fund	9,782	0.05%	131	0	131	5	137
57	216 Family Div. - Juvenile	602,065	2.87%	8,079	0	8,079	332	8,411
58	217 Multi-Co. Circuit Court Fund	375,568	1.79%	5,040	0	5,040	207	5,247
59	218 Multi-Co. FOC Fund	560,416	2.67%	7,520	0	7,520	309	7,829
61	F221 District Health Dept #4 Fund	238,031	1.14%	3,194	0	3,194	131	3,325
62	F225 Soil Erosion	23,332	0.11%	313	0	313	13	326
63	F245 711 Chisholm Building	20,692	0.10%	278	0	278	11	289
64	246 District Health Dept Bldg	109,471	0.52%	1,469	0	1,469	60	1,529
65	256 ROD Auto Fund	4,986	0.02%	67	0	67	3	70
66	259 Crim. Justice Train. Fund	3,830	0.02%	51	0	51	2	54
67	260 Indigent Defense	1,095,967	5.23%	14,707	0	14,707	604	15,310
68	261 Enhanced 911 Fund	1,062,733	5.07%	14,261	0	14,261	585	14,846
69	263 Concealed Pistol Licensing	4,630	0.02%	62	0	62	3	65
70	264 Local Correct. Officer Train.	11,017	0.05%	148	0	148	6	154
71	266 Huron Undercover Narcotic Team	103,701	0.49%	1,392	0	1,392	57	1,449
72	269 Law Library Fund	5,264	0.03%	71	0	71	3	74
75	273 Plaza Pool Fund	270,753	1.29%	3,633	0	3,633	149	3,782
76	276 Housing Comm Fund	449,069	2.14%	6,026	0	6,026	247	6,273
77	F280 Youth & Rec Fund	368,877	1.76%	4,950	0	4,950	203	5,153

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 8: 101-265 Bldg & Gnds Maint**

Cost Pool 7: Liability Ins

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78	F283 Land Bank Authority	220,822	1.05%	2,963	0	2,963	122	3,085
79	F284 Opioid Settlement Fund	72,000	0.34%	966	0	966	40	1,006
81	287 Older Persons Act Fund	662,186	3.16%	8,886	0	8,886	365	9,250
83	292 Child Care Fund	944,066	4.50%	12,668	0	12,668	520	13,188
84	293 Veterans' Affairs	214,633	1.02%	2,880	0	2,880	118	2,998
87	F297 Materials Mngmt Plan	91,162	0.43%	1,223	0	1,223	50	1,273
88	F298 Family Counseling Fund	9,250	0.04%	124	0	124	5	129
90	363 Capital Improve P&I Debt Fund	50	0.00%	1	0	1	0	1
91	366 Jail Bldg Debt	525	0.00%	7	0	7	0	7
92	381 Airport Debt Fund	549	0.00%	7	0	7	0	8
96	F482 Airport MDOT Runway	198,026	0.94%	2,657	0	2,657	109	2,766
98	631 Bldg & Grnds Maint Fund	34,776	0.17%	467	0	467	19	486
103	Other	119,515	0.57%	1,604	0	1,604	66	1,670
Subtotal		**20,971,609**	**100.00%**	**$281,414**	**$0**	**$281,414**	**$10,041**	**$291,456**
Direct Bills						0		0
Total						**$281,414**		**$291,456**

Allocation Basis Units: $ Operating Expenditures, excluding Airport, DHS, and Recycling

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Summary **Seq. 8: 101-265 Bldg & Gnds Maint**

Seq #	Department Name	Courthouse	Annex	703 W. Chisholm - 911/MDOC	MSU Coop Ext	Health Department	Liability Ins	Total
3	101-101 Board of Comm	$9,751	$22,915	$0	$0	$0	$2,699	$35,365
4	101-173 Administrator	920	0	0	0	0	1,285	2,205
5	101-200 County General	0	0	0	0	0	13,714	13,714
6	101-215 County Clerk	26,040	1,839	0	0	0	4,929	32,807
7	101-253 Treasurer	23,856	0	0	0	0	2,992	26,848
8	101-265 Bldg & Gnds Maint	0	0	0	0	0	11,167	11,167
9	101-228 Data Processing / FD402 Equip - DP	20,603	0	0	0	0	7,526	28,130
10	101-270 Human Resources	2,770	0	0	0	0	1,228	3,998
11	677 Self-Ins. Fund	0	0	0	0	0	13	13
12	101-245 Survey & Remonument	0	0	0	0	0	647	647
13	101-257 Equalization	27,067	0	0	0	0	3,460	30,527
14	101-261 Elections	0	0	0	0	0	220	220
17	101-268 Fairgrounds	0	0	0	0	0	1,360	1,360
20	101-277 Victims' Rights Services	0	0	0	0	0	969	969
21	101-278 Public Conserv.	0	821	0	0	0	1,080	1,901
22	101-279 Public Advocate - Fam/Prob	0	0	0	0	0	2,958	2,958
23	101-286 District Court	0	70,615	0	0	0	8,325	78,940
24	101-294 Probate Court	0	10,827	0	0	0	4,681	15,508
25	101-295 Multi-County Probation	0	0	16,449	0	0	21	16,470
26	101-296 Pros. Att'y	0	32,268	0	0	0	8,118	40,386
28	101-299 Adult Drug Court	0	0	0	0	0	219	219
29	101-301 Sheriff Dept / Jail	0	0	0	0	0	22,871	22,871
30	101-304 Sec. Road Patrol	0	0	0	0	0	1,295	1,295
31	101-306 DNR Safety Programs	0	0	0	0	0	198	198
32	101-307 School Liaison Program	0	0	0	0	0	1,524	1,524
34	101-312 Stone Garden Fed Grant	0	0	0	0	0	1,503	1,503
36	101-314 HUNT Program	0	0	0	0	0	111	111
37	101-351 Jail	0	0	0	0	0	35,094	35,094
38	101-426 Emerg'y Prepare	0	0	6,622	0	0	961	7,583
39	101-430 Animal Control	0	0	0	0	0	1,736	1,736
40	101-442 Drain Comm.	0	0	0	0	0	242	242

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Summary **Seq. 8: 101-265 Bldg & Gnds Maint**

Seq #	Department Name	Courthouse	Annex	703 W. Chisholm - 911/MDOC	MSU Coop Ext	Health Department	Liability Ins	Total
41	101-602 NE MI Mental Health	0	0	0	0	0	2,104	2,104
42	101-648 Medical Examiner	0	0	0	0	0	1,284	1,284
43	101-690 Home Improvement	0	0	0	0	0	767	767
44	101-702 Planning Comm.	0	0	0	0	0	16	16
45	101-704 Com Dev Approp to Outside Orgs	0	0	0	0	0	1,439	1,439
46	101-710 MSU Extension	0	0	0	22,470	0	938	23,407
47	101-711 Reg. of Deeds	29,462	0	0	0	0	3,239	32,700
52	208 Parks & Rec Fund	0	0	0	0	0	3,485	3,485
53	210 Ambulance Fund	0	0	0	0	0	24,826	24,826
54	213 New Jail Millage	0	0	0	0	0	23	23
56	215 Friend of the Court Fund	0	0	0	0	0	137	137
57	216 Family Div. - Juvenile	0	41,929	0	0	0	8,411	50,339
58	217 Multi-Co. Circuit Court Fund	180,378	0	0	0	0	5,247	185,624
59	218 Multi-Co. FOC Fund	0	41,025	0	0	0	7,829	48,854
61	F221 District Health Dept #4 Fund	0	0	0	0	0	3,325	3,325
62	F225 Soil Erosion	0	0	0	0	0	326	326
63	F245 711 Chisholm Building	0	0	0	0	0	289	289
64	246 District Health Dept Bldg	0	0	0	0	88,806	1,529	90,335
65	256 ROD Auto Fund	0	0	0	0	0	70	70
66	259 Crim. Justice Train. Fund	0	0	0	0	0	54	54
67	260 Indigent Defense	0	0	0	0	0	15,310	15,310
68	261 Enhanced 911 Fund	0	0	9,979	0	0	14,846	24,825
69	263 Concealed Pistol Licensing	0	0	0	0	0	65	65
70	264 Local Correct. Officer Train.	0	0	0	0	0	154	154
71	266 Huron Undercover Narcotic Team	0	0	0	0	0	1,449	1,449
72	269 Law Library Fund	0	0	0	0	0	74	74
75	273 Plaza Pool Fund	0	0	0	0	0	3,782	3,782
76	276 Housing Comm Fund	0	5,816	0	0	0	6,273	12,089
77	F280 Youth & Rec Fund	0	0	0	0	0	5,153	5,153
78	F283 Land Bank Authority	0	0	0	0	0	3,085	3,085
79	F284 Opioid Settlement Fund	0	0	0	0	0	1,006	1,006

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Summary **Seq. 8: 101-265 Bldg & Gnds Maint**

Seq #	Department Name	Courthouse	Annex	703 W. Chisholm - 911/MDOC	MSU Coop Ext	Health Department	Liability Ins	Total
81	287 Older Persons Act Fund	0	0	0	0	0	9,250	9,250
83	292 Child Care Fund	0	0	0	0	0	13,188	13,188
84	293 Veterans' Affairs	0	0	0	0	0	2,998	2,998
87	F297 Materials Mngmt Plan	0	0	0	0	0	1,273	1,273
88	F298 Family Counseling Fund	0	0	0	0	0	129	129
90	363 Capital Improve P&I Debt Fund	0	0	0	0	0	1	1
91	366 Jail Bldg Debt	0	0	0	0	0	7	7
92	381 Airport Debt Fund	0	0	0	0	0	8	8
96	F482 Airport MDOT Runway	0	0	0	0	0	2,766	2,766
98	631 Bldg & Grnds Maint Fund	0	0	0	0	0	486	486
103	Other	0	0	0	0	0	1,670	1,670
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total		**$320,847**	**$228,056**	**$33,050**	**$22,470**	**$88,806**	**$291,456**	**$984,685**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures
101-228 Data Processing / FD402 Equip - DP

Nature and Extent of Services

Alpena County's Data Processing department provides County departments with network and data management services to assist departments in their activities.

For plan purposes, the following functions have been identified and costs allocated as described:

Network Services - Costs relating to the County network and network support are identified in this function and allocated to all departments based on the number of computers connected to the network. Note: Cities within the County pay network fees to the County for maintaining the shared fiber network and this revenue is included to reduce the allocated costs.

Financial Software - Costs for support of the financial software package used by the County are identified in this function and allocated to all benefiting departments based on the dollar amount of their expenses.

Phone System – The software license and maintenance for the phone system is identified here and allocated on the number of phone extension.

Copier Leases - The Data Processing department is responsible for the maintenance and rental contracts for the copier, as well as the costs of supplies. The costs of copier leases are allocated equally to departments with leases.

Copier Supplies and Use - The cost of paper and supplies for the shared copiers are identified in this function and allocated to all benefiting departments based on average number of employees in each department. The 26th Circuit Court, including Friend of the Court and Juvenile Division, do not use this copier and are excluded from the allocation.

Other Specific - Other specific costs relating to services and systems exclusively used by specific departments have been identified in this function and allocated directly to those benefiting departments.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second incoming costs and are added to the expenses of the department for further allocation to benefiting departments.

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

A. Department Costs **Seq. 9: 101-228 Data Processing / FD402 Equip - DP**

Description	Type	Amount	General Admin	Network Services	Financial Software	Phone System	Copier Lease	Copier Supplies and Use
Personnel Costs								
Salaries	S1	$184,530	$0	$184,530	$0	$0	$0	$0
Salary % Split			*0.00%*	*100.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Fringe Benefits	S	53,983	0	53,983	0	0	0	0
Subtotal - Personnel Costs		**$238,513**	**$0**	**$238,513**	**$0**	**$0**	**$0**	**$0**
Services & Supplies Cost								
727.000 Supplies	S	10,342	0	10,342	0	0	0	0
728.000 Postage	S	(30)	0	(30)	0	0	0	0
738.000 Printer Expense/Paper/Lease	P	17,225	0	0	0	0	0	17,225
803.000 Consulting Fees	S	(0)	0	(0)	0	0	0	0
803.002 SLA-Cyber Liability Insurance	S	10,492	0	10,492	0	0	0	0
803.003 Control Solu HVAC Mainten Agreem	S	0	0	0	0	0	0	0
804.000 Fiber Consortium	S	500	0	500	0	0	0	0
820.002 SLA-RMS (Register of Deeds)	P	32,969	0	0	0	0	0	0
820.003 SLA-Lein Software	P	31,517	0	0	0	0	0	0
820.005 SLA-Idnetworks	P	6,415	0	0	0	0	0	0
820.004 SLA-Jail Management Software	P	4,029	0	0	0	0	0	0
820.006 SLA-Netmotion	P	3,240	0	0	0	0	0	0
820.007 SLA-Lexisnexis	P	1,573	0	0	0	0	0	0
820.008 SLA-Transunion	P	1,886	0	0	0	0	0	0
820.011 SLA-Apex Assessor	P	1,035	0	0	0	0	0	0
820.014 SLA-Time Management	P	6,049	0	6,049	0	0	0	0
820.015 SLA-Auto Business Eq	P	1,200	0	0	0	0	0	0
820.016 SLA-RMS (Clerk & Prosecutor)	P	17,006	0	0	0	0	0	0
820.019 SLA-GIS Software	P	1,708	0	0	0	0	0	0
820.021 SLA-Endpoint Detect & Response (EDR)	P	9,583	0	9,583	0	0	0	0
820.023 SLA-Phone System Maintenance	P	2,500	0	0	0	2,500	0	0
820.024 Internet	P	5,064	0	5,064	0	0	0	0
820.025 SLA-Email	P	19,080	0	19,080	0	0	0	0
820.028 SLA-Email Archive & Retention	P	1,950	0	1,950	0	0	0	0

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

A. Department Costs **Seq. 9: 101-228 Data Processing / FD402 Equip - DP**

Description	Type	Amount	General Admin	Network Services	Financial Software	Phone System	Copier Lease	Copier Supplies and Use
820.030 SLA-IPA/Boundary Protection	P	0	0	0	0	0	0	0
820.032 SLA-RMS (Vital Records)	P	4,000	0	0	0	0	0	0
820.033 SLA-ERP Software	P	27,005	0	0	27,005	0	0	0
820.036 SLA- BFA	P	1,163	0	0	0	0	0	0
820.037 SLA-Board Book	P	4,000	0	0	0	0	0	0
820.038 SLA-Remote Support Software	P	7,179	0	7,179	0	0	0	0
820.041 SLA-Website	P	9,735	0	9,735	0	0	0	0
850.000 Telephone	S	429	0	429	0	0	0	0
851.000 Cellular	S	1,492	0	1,492	0	0	0	0
851.002 SLA-State of MI LGNET VPN	P	1,548	0	0	0	0	0	0
851.004 Cellular-Routers & Mdt	P	6,959	0	0	0	0	0	0
860.000 Travel	S	1,879	0	1,879	0	0	0	0
931.000 Equipment Maintenance	P	6,186	0	6,186	0	0	0	0
955.000 Miscellaneous Expense	S	840	0	840	0	0	0	0
955.001 Education & Training Reimbursment	S	2,603	0	2,603	0	0	0	0
955.002 Gmis Annual Dues	S	250	0	250	0	0	0	0
956.000 Software	P	39,663	0	39,663	0	0	0	0
420-234-980.251 Data Processing	P	93,858	0	88,623	0	0	5,234	0
Rev - 676.012 City Bomgar Maintenanc	P	(3,590)	0	(3,590)	0	0	0	0
Rev - 676.011 City State of MI Lein VPN	P	(774)	0	0	0	0	0	0
Rev - 676.013 City Anti Virus	S	(3,163)	0	(3,163)	0	0	0	0
Rev - 676.015 City Netmotion Maintenance	P	(1,296)	0	0	0	0	0	0
Rev - 677.000 Reimb & Refund	P	(31,512)	(31,512)	0	0	0	0	0
Rev - 677.002 City Of Alpena Mis Contract	S	(130,296)	0	(130,296)	0	0	0	0
Rev - 677.015 Reimburs City Portion Merit Intern	S	(2,532)	0	(2,532)	0	0	0	0
Rev - 684.000 Miscellaneous Revenue	P	(10,406)	(10,406)	0	0	0	0	0
SBITA Amortization - IT Partners	P	34,704	0	34,704	0	0	0	0
Subtotal - Services & Supplies		**$245,257**	**($41,918)**	**$117,033**	**$27,005**	**$2,500**	**$5,234**	**$17,225**
Department Cost Total		**$483,770**	**($41,918)**	**$355,546**	**$27,005**	**$2,500**	**$5,234**	**$17,225**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

A. Department Costs **Seq. 9: 101-228 Data Processing / FD402 Equip - DP**

Description	Type	Amount	General Admin	Network Services	Financial Software	Phone System	Copier Lease	Copier Supplies and Use
Adjustments to Cost								
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**483,770**	**(41,918)**	**355,546**	**27,005**	**2,500**	**5,234**	**17,225**
General Admin Distribution			41,918	(41,918)	0	0	0	0
Grand Total		**$483,770**	**$0**	**$313,628**	**$27,005**	**$2,500**	**$5,234**	**$17,225**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

A. Department Costs

Seq. 9: 101-228 Data Processing / FD402 Equip - DP

Description	Type	Amount	DP Specific
Personnel Costs			
Salaries	S1	$184,530	$0
Salary % Split			*0.00%*
Fringe Benefits	S	53,983	0
Subtotal - Personnel Costs		**$238,513**	**$0**
Services & Supplies Cost			
727.000 Supplies	S	10,342	0
728.000 Postage	S	(30)	0
738.000 Printer Expense/Paper/Lease	P	17,225	0
803.000 Consulting Fees	S	(0)	0
803.002 SLA-Cyber Liability Insurance	S	10,492	0
803.003 Control Solu HVAC Mainten Agreem	S	0	0
804.000 Fiber Consortium	S	500	0
820.002 SLA-RMS (Register of Deeds)	P	32,969	32,969
820.003 SLA-Lein Software	P	31,517	31,517
820.005 SLA-Idnetworks	P	6,415	6,415
820.004 SLA-Jail Management Software	P	4,029	4,029
820.006 SLA-Netmotion	P	3,240	3,240
820.007 SLA-Lexisnexis	P	1,573	1,573
820.008 SLA-Transunion	P	1,886	1,886
820.011 SLA-Apex Assessor	P	1,035	1,035
820.014 SLA-Time Management	P	6,049	0
820.015 SLA-Auto Business Eq	P	1,200	1,200
820.016 SLA-RMS (Clerk & Prosecutor)	P	17,006	17,006
820.019 SLA-GIS Software	P	1,708	1,708
820.021 SLA-Endpoint Detect & Response (EDR)	P	9,583	0
820.023 SLA-Phone System Maintenance	P	2,500	0
820.024 Internet	P	5,064	0
820.025 SLA-Email	P	19,080	0
820.028 SLA-Email Archive & Retention	P	1,950	0
820.030 SLA-IPA/Boundary Protection	P	0	0

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

A. Department Costs

Seq. 9: 101-228 Data Processing / FD402 Equip - DP

Description	Type	Amount	DP Specific
820.032 SLA-RMS (Vital Records)	P	4,000	4,000
820.033 SLA-ERP Software	P	27,005	0
820.036 SLA- BFA	P	1,163	1,163
820.037 SLA-Board Book	P	4,000	4,000
820.038 SLA-Remote Support Software	P	7,179	0
820.041 SLA-Website	P	9,735	0
850.000 Telephone	S	429	0
851.000 Cellular	S	1,492	0
851.002 SLA-State of MI LGNET VPN	P	1,548	1,548
851.004 Cellular-Routers & Mdt	P	6,959	6,959
860.000 Travel	S	1,879	0
931.000 Equipment Maintenance	P	6,186	0
955.000 Miscellaneous Expense	S	840	0
955.001 Education & Training Reimbursment	S	2,603	0
955.002 Gmis Annual Dues	S	250	0
956.000 Software	P	39,663	0
420-234-980.251 Data Processing	P	93,858	0
Rev - 676.012 City Bomgar Maintenanc	P	(3,590)	0
Rev - 676.011 City State of MI Lein VPN	P	(774)	(774)
Rev - 676.013 City Anti Virus	S	(3,163)	0
Rev - 676.015 City Netmotion Maintenance	P	(1,296)	(1,296)
Rev - 677.000 Reimb & Refund	P	(31,512)	0
Rev - 677.002 City Of Alpena Mis Contract	S	(130,296)	0
Rev - 677.015 Reimburs City Portion Merit Intern	S	(2,532)	0
Rev - 684.000 Miscellaneous Revenue	P	(10,406)	0
SBITA Amortization - IT Partners	P	34,704	0
Subtotal - Services & Supplies		**$245,257**	**$118,178**
Department Cost Total		**$483,770**	**$118,178**

Adjustments to Cost

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

A. Department Costs

Seq. 9: 101-228 Data Processing / FD402 Equip - DP

Description	Type	Amount	DP Specific
Subtotal - Adjustments		**$0**	**$0**
Total Costs After Adjustments		**483,770**	**118,178**
General Admin Distribution			0
Grand Total		**$483,770**	**$118,178**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

B. Incoming Costs (Default Spread Custom %)

Seq. 9: 101-228 Data Processing / FD402 Equip - DP

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Network Services	Financial Software	Phone System	Copier Lease
1	Courthouse	$1,260	$16	$1,277	$1,277	$0	$0	$0
	Subtotal - Building Depreciation	**1,260**	**16**	**1,277**	**1,277**	**0**	**0**	**0**
2	Equipment Deprecation	24,125	248	24,373	24,373	0	0	0
2	Telephone System	156	2	158	158	0	0	0
	Subtotal - Equipment Depreciation	**24,281**	**250**	**24,531**	**24,531**	**0**	**0**	**0**
3	County Coord.	1,588	1,131	2,719	2,719	0	0	0
3	HR / Payroll	(27)	(10)	(37)	(37)	0	0	0
	Subtotal - 101-101 Board of Comm	**1,561**	**1,122**	**2,682**	**2,682**	**0**	**0**	**0**
4	County Admin	2,550	186	2,736	2,736	0	0	0
	Subtotal - 101-173 Administrator	**2,550**	**186**	**2,736**	**2,736**	**0**	**0**	**0**
5	Personnel Services	418	13	432	432	0	0	0
5	Audit	2,194	69	2,263	2,263	0	0	0
5	Cost Plan	824	45	869	869	0	0	0
5	Shared Use Vehicle	26	1	26	26	0	0	0
5	MERS Unfunded Liability	25,777	812	26,588	26,588	0	0	0
5	Admin Costs	272	9	281	281	0	0	0
	Subtotal - 101-200 County General	**29,511**	**948**	**30,459**	**30,459**	**0**	**0**	**0**
6	Accounting	3,441	733	4,175	4,175	0	0	0
6	HR / Payroll	3,336	718	4,054	4,054	0	0	0
	Subtotal - 101-215 County Clerk	**6,777**	**1,451**	**8,229**	**8,229**	**0**	**0**	**0**
7	GF Acct'g	3,943	885	4,828	4,828	0	0	0
7	Non-GF Acct'g	1,227	239	1,466	1,466	0	0	0
	Subtotal - 101-253 Treasurer	**5,170**	**1,124**	**6,293**	**6,293**	**0**	**0**	**0**
8	Courthouse	19,612	991	20,603	20,603	0	0	0
8	Liability Ins	7,230	297	7,526	7,526	0	0	0
	Subtotal - 101-265 Bldg & Gnds Maint	**26,842**	**1,287**	**28,130**	**28,130**	**0**	**0**	**0**
9	Network Services	0	18,292	18,292	18,292	0	0	0
9	Financial Software	0	666	666	666	0	0	0
9	Phone System	0	79	79	79	0	0	0
9	Copier Supplies and Use	0	476	476	476	0	0	0
	Subtotal - 101-228 Data Processing / FD402 Equip - DP	**0**	**19,513**	**19,513**	**19,513**	**0**	**0**	**0**
10	Personnel	0	2,928	2,928	2,928	0	0	0
	Subtotal - 101-270 Human Resources	**0**	**2,928**	**2,928**	**2,928**	**0**	**0**	**0**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

B. Incoming Costs (Default Spread Custom %)

Seq. 9: 101-228 Data Processing / FD402 Equip - DP

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Network Services	Financial Software	Phone System	Copier Lease
11	Self-Insurance	0	63	63	63	0	0	0
	Subtotal - 677 Self-Ins. Fund	**0**	**63**	**63**	**63**	**0**	**0**	**0**
Total Incoming		**$97,952**	**$28,888**	**$126,840**	**$126,840**	**$0**	**$0**	**$0**
C. Total Allocated				**$610,610**	**$440,468**	**$27,005**	**$2,500**	**$5,234**
					72.14%	**4.42%**	**0.41%**	**0.86%**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

B. Incoming Costs (Default Spread Custom %)

Seq. 9: 101-228 Data Processing / FD402 Equip - DP

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Copier Supplies and Use	DP Specific
1	Courthouse	$1,260	$16	$1,277	$0	$0
	Subtotal - Building Depreciation	**1,260**	**16**	**1,277**	**0**	**0**
2	Equipment Deprecation	24,125	248	24,373	0	0
2	Telephone System	156	2	158	0	0
	Subtotal - Equipment Depreciation	**24,281**	**250**	**24,531**	**0**	**0**
3	County Coord.	1,588	1,131	2,719	0	0
3	HR / Payroll	(27)	(10)	(37)	0	0
	Subtotal - 101-101 Board of Comm	**1,561**	**1,122**	**2,682**	**0**	**0**
4	County Admin	2,550	186	2,736	0	0
	Subtotal - 101-173 Administrator	**2,550**	**186**	**2,736**	**0**	**0**
5	Personnel Services	418	13	432	0	0
5	Audit	2,194	69	2,263	0	0
5	Cost Plan	824	45	869	0	0
5	Shared Use Vehicle	26	1	26	0	0
5	MERS Unfunded Liability	25,777	812	26,588	0	0
5	Admin Costs	272	9	281	0	0
	Subtotal - 101-200 County General	**29,511**	**948**	**30,459**	**0**	**0**
6	Accounting	3,441	733	4,175	0	0
6	HR / Payroll	3,336	718	4,054	0	0
	Subtotal - 101-215 County Clerk	**6,777**	**1,451**	**8,229**	**0**	**0**
7	GF Acct'g	3,943	885	4,828	0	0
7	Non-GF Acct'g	1,227	239	1,466	0	0
	Subtotal - 101-253 Treasurer	**5,170**	**1,124**	**6,293**	**0**	**0**
8	Courthouse	19,612	991	20,603	0	0
8	Liability Ins	7,230	297	7,526	0	0
	Subtotal - 101-265 Bldg & Gnds Maint	**26,842**	**1,287**	**28,130**	**0**	**0**
9	Network Services	0	18,292	18,292	0	0
9	Financial Software	0	666	666	0	0
9	Phone System	0	79	79	0	0
9	Copier Supplies and Use	0	476	476	0	0
	Subtotal - 101-228 Data Processing / FD402 Equip - DP	**0**	**19,513**	**19,513**	**0**	**0**
10	Personnel	0	2,928	2,928	0	0

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

B. Incoming Costs (Default Spread Custom %)

Seq. 9: 101-228 Data Processing / FD402 Equip - DP

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Copier Supplies and Use	DP Specific
	Subtotal - 101-270 Human Resources	**0**	**2,928**	**2,928**	**0**	**0**
11	Self-Insurance	0	63	63	0	0
	Subtotal - 677 Self-Ins. Fund	**0**	**63**	**63**	**0**	**0**
Total Incoming		**$97,952**	**$28,888**	**$126,840**	**$0**	**$0**
C. Total Allocated				**$610,610**	**$17,225**	**$118,178**
					2.82%	**19.35%**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 9: 101-228 Data Processing / FD402 Equip - DP**

Cost Pool 1: Network Services

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	17	7.56%	$31,097	$0	$31,097	$0	$31,097
6	101-215 County Clerk	9	4.00%	16,463	0	16,463	0	16,463
7	101-253 Treasurer	6	2.67%	10,975	0	10,975	0	10,975
8	101-265 Bldg & Gnds Maint	6	2.67%	10,975	0	10,975	0	10,975
9	101-228 Data Processing / FD402 Equip - DP	10	4.44%	18,292	0	18,292	0	18,292
13	101-257 Equalization	6	2.67%	10,975	0	10,975	979	11,955
20	101-277 Victims' Rights Services	2	0.89%	3,658	0	3,658	326	3,985
21	101-278 Public Conserv.	2	0.89%	3,658	0	3,658	326	3,985
23	101-286 District Court	17	7.56%	31,097	0	31,097	2,775	33,872
24	101-294 Probate Court	5	2.22%	9,146	0	9,146	816	9,962
27	101-296 PA DP	18	8.00%	32,926	0	32,926	2,938	35,864
28	101-299 Adult Drug Court	1	0.44%	1,829	0	1,829	163	1,992
29	101-301 Sheriff Dept / Jail	47	20.89%	85,975	0	85,975	7,671	93,645
38	101-426 Emerg'y Prepare	15	6.67%	27,439	0	27,439	2,448	29,887
46	101-710 MSU Extension	1	0.44%	1,829	0	1,829	163	1,992
47	101-711 Reg. of Deeds	5	2.22%	9,146	0	9,146	816	9,962
52	208 Parks & Rec Fund	5	2.22%	9,146	0	9,146	816	9,962
57	216 Family Div. - Juvenile	11	4.89%	20,122	0	20,122	1,795	21,917
58	217 Multi-Co. Circuit Court Fund	11	4.89%	20,122	0	20,122	1,795	21,917
60	218 FOC DP	7	3.11%	12,805	0	12,805	1,142	13,947
68	261 Enhanced 911 Fund	11	4.89%	20,122	0	20,122	1,795	21,917
76	276 Housing Comm Fund	1	0.44%	1,829	0	1,829	163	1,992
84	293 Veterans' Affairs	4	1.78%	7,317	0	7,317	653	7,970
85	295 Airport Fund	8	3.56%	14,634	0	14,634	1,306	15,940
Subtotal		**225**	**100.00%**	**$411,580**	**$0**	**$411,580**	**$28,888**	**$440,468**
Direct Bills						0		0
Total						**$411,580**		**$440,468**

Allocation Basis Units: # Computers on network

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 9: 101-228 Data Processing / FD402 Equip - DP**

Cost Pool 2: Financial Software

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	201,100	0.92%	$248	$0	$248	$0	$248
4	101-173 Administrator	95,784	0.44%	118	0	118	0	118
5	101-200 County General	1,021,969	4.68%	1,263	0	1,263	0	1,263
6	101-215 County Clerk	367,283	1.68%	454	0	454	0	454
7	101-253 Treasurer	222,942	1.02%	275	0	275	0	275
8	101-265 Bldg & Gnds Maint	832,177	3.81%	1,028	0	1,028	0	1,028
9	101-228 Data Processing / FD402 Equip - DP	538,776	2.46%	666	0	666	0	666
10	101-270 Human Resources	87,915	0.40%	109	0	109	0	109
11	677 Self-Ins. Fund	950	0.00%	1	0	1	0	1
12	101-245 Survey & Remonument	46,333	0.21%	57	0	57	0	57
13	101-257 Equalization	247,714	1.13%	306	0	306	0	306
14	101-261 Elections	15,749	0.07%	19	0	19	0	19
17	101-268 Fairgrounds	97,351	0.45%	120	0	120	0	120
20	101-277 Victims' Rights Services	69,336	0.32%	86	0	86	0	86
21	101-278 Public Conserv.	77,281	0.35%	95	0	95	0	95
22	101-279 Public Advocate - Fam/Prob	211,739	0.97%	262	0	262	0	262
23	101-286 District Court	595,929	2.73%	736	0	736	0	736
24	101-294 Probate Court	335,085	1.53%	414	0	414	0	414
25	101-295 Multi-County Probation	1,515	0.01%	2	0	2	0	2
27	101-296 PA DP	581,099	2.66%	718	0	718	0	718
28	101-299 Adult Drug Court	15,703	0.07%	19	0	19	0	19
29	101-301 Sheriff Dept / Jail	1,637,178	7.49%	2,023	0	2,023	0	2,023
30	101-304 Sec. Road Patrol	92,722	0.42%	115	0	115	0	115
31	101-306 DNR Safety Programs	14,173	0.06%	18	0	18	0	18
32	101-307 School Liaison Program	109,085	0.50%	135	0	135	0	135
34	101-312 Stone Garden Fed Grant	107,619	0.49%	133	0	133	0	133
36	101-314 HUNT Program	7,973	0.04%	10	0	10	0	10
37	101-351 Jail	2,512,159	11.49%	3,104	0	3,104	0	3,104
38	101-426 Emerg'y Prepare	68,790	0.31%	85	0	85	0	85
39	101-430 Animal Control	124,298	0.57%	154	0	154	0	154

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 9: 101-228 Data Processing / FD402 Equip - DP**

Cost Pool 2: Financial Software

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40	101-442 Drain Comm.	17,303	0.08%	21	0	21	0	21
41	101-602 NE MI Mental Health	150,585	0.69%	186	0	186	0	186
42	101-648 Medical Examiner	91,903	0.42%	114	0	114	0	114
43	101-690 Home Improvement	54,934	0.25%	68	0	68	0	68
44	101-702 Planning Comm.	1,178	0.01%	1	0	1	0	1
45	101-704 Com Dev Approp to Outside Orgs	103,009	0.47%	127	0	127	0	127
46	101-710 MSU Extension	67,125	0.31%	83	0	83	0	83
47	101-711 Reg. of Deeds	231,830	1.06%	286	0	286	0	286
52	208 Parks & Rec Fund	249,482	1.14%	308	0	308	0	308
53	210 Ambulance Fund	1,777,109	8.13%	2,196	0	2,196	0	2,196
54	213 New Jail Millage	1,680	0.01%	2	0	2	0	2
56	215 Friend of the Court Fund	9,782	0.04%	12	0	12	0	12
57	216 Family Div. - Juvenile	602,065	2.75%	744	0	744	0	744
58	217 Multi-Co. Circuit Court Fund	375,568	1.72%	464	0	464	0	464
60	218 FOC DP	560,416	2.56%	692	0	692	0	692
61	F221 District Health Dept #4 Fund	238,031	1.09%	294	0	294	0	294
62	F225 Soil Erosion	23,332	0.11%	29	0	29	0	29
63	F245 711 Chisholm Building	20,692	0.09%	26	0	26	0	26
64	246 District Health Dept Bldg	109,471	0.50%	135	0	135	0	135
65	256 ROD Auto Fund	4,986	0.02%	6	0	6	0	6
66	259 Crim. Justice Train. Fund	3,830	0.02%	5	0	5	0	5
67	260 Indigent Defense	1,095,967	5.01%	1,354	0	1,354	0	1,354
68	261 Enhanced 911 Fund	1,062,733	4.86%	1,313	0	1,313	0	1,313
69	263 Concealed Pistol Licensing	4,630	0.02%	6	0	6	0	6
70	264 Local Correct. Officer Train.	11,017	0.05%	14	0	14	0	14
71	266 Huron Undercover Narcotic Team	103,701	0.47%	128	0	128	0	128
72	269 Law Library Fund	5,264	0.02%	7	0	7	0	7
75	273 Plaza Pool Fund	270,753	1.24%	335	0	335	0	335
76	276 Housing Comm Fund	449,069	2.05%	555	0	555	0	555
77	F280 Youth & Rec Fund	368,877	1.69%	456	0	456	0	456

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 9: 101-228 Data Processing / FD402 Equip - DP**

Cost Pool 2: Financial Software

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78	F283 Land Bank Authority	220,822	1.01%	273	0	273	0	273
79	F284 Opioid Settlement Fund	72,000	0.33%	89	0	89	0	89
81	287 Older Persons Act Fund	662,186	3.03%	818	0	818	0	818
82	290 Dept. of Human Services	11,515	0.05%	14	0	14	0	14
83	292 Child Care Fund	944,066	4.32%	1,166	0	1,166	0	1,166
84	293 Veterans' Affairs	214,633	0.98%	265	0	265	0	265
85	295 Airport Fund	873,236	4.00%	1,079	0	1,079	0	1,079
86	F296 DHS - Child Care Sub Acct	774	0.00%	1	0	1	0	1
87	F297 Materials Mngmt Plan	91,162	0.42%	113	0	113	0	113
88	F298 Family Counseling Fund	9,250	0.04%	11	0	11	0	11
90	363 Capital Improve P&I Debt Fund	50	0.00%	0	0	0	0	0
91	366 Jail Bldg Debt	525	0.00%	1	0	1	0	1
92	381 Airport Debt Fund	549	0.00%	1	0	1	0	1
96	F482 Airport MDOT Runway	198,026	0.91%	245	0	245	0	245
98	631 Bldg & Grnds Maint Fund	34,776	0.16%	43	0	43	0	43
103	Other	119,515	0.55%	148	0	148	0	148
Subtotal		**21,857,134**	**100.00%**	**$27,005**	**$0**	**$27,005**	**$0**	**$27,005**
Direct Bills						0		0
Total						**$27,005**		**$27,005**

Allocation Basis Units: $ Operating Expenditures (DP)

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 9: 101-228 Data Processing / FD402 Equip - DP**

Cost Pool 3: Phone System

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	8	5.03%	$126	$0	$126	$0	$126
6	101-215 County Clerk	7	4.40%	110	0	110	0	110
7	101-253 Treasurer	5	3.14%	79	0	79	0	79
8	101-265 Bldg & Gnds Maint	2	1.26%	31	0	31	0	31
9	101-228 Data Processing / FD402 Equip - DP	5	3.14%	79	0	79	0	79
13	101-257 Equalization	4	2.52%	63	0	63	0	63
17	101-268 Fairgrounds	1	0.63%	16	0	16	0	16
20	101-277 Victims' Rights Services	2	1.26%	31	0	31	0	31
21	101-278 Public Conserv.	1	0.63%	16	0	16	0	16
23	101-286 District Court	13	8.18%	204	0	204	0	204
24	101-294 Probate Court	4	2.52%	63	0	63	0	63
25	101-295 Multi-County Probation	5	3.14%	79	0	79	0	79
26	101-296 Pros. Att'y	11	6.92%	173	0	173	0	173
28	101-299 Adult Drug Court	1	0.63%	16	0	16	0	16
29	101-301 Sheriff Dept / Jail	25	15.72%	393	0	393	0	393
38	101-426 Emerg'y Prepare	15	9.43%	236	0	236	0	236
40	101-442 Drain Comm.	1	0.63%	16	0	16	0	16
46	101-710 MSU Extension	8	5.03%	126	0	126	0	126
47	101-711 Reg. of Deeds	7	4.40%	110	0	110	0	110
57	216 Family Div. - Juvenile	8	5.03%	126	0	126	0	126
58	217 Multi-Co. Circuit Court Fund	7	4.40%	110	0	110	0	110
59	218 Multi-Co. FOC Fund	8	5.03%	126	0	126	0	126
68	261 Enhanced 911 Fund	2	1.26%	31	0	31	0	31
76	276 Housing Comm Fund	1	0.63%	16	0	16	0	16
84	293 Veterans' Affairs	2	1.26%	31	0	31	0	31
85	295 Airport Fund	6	3.77%	94	0	94	0	94
Subtotal		**159**	**100.00%**	**$2,500**	**$0**	**$2,500**	**$0**	**$2,500**
Direct Bills						0		0
Total						**$2,500**		**$2,500**

Allocation Basis Units: # Phone Extensions

Alpena County, Michigan
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Allocation Details **Seq. 9: 101-228 Data Processing / FD402 Equip - DP**

Cost Pool 4: Copier Lease

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	1	33.33%	$1,745	$0	$1,745	$0	$1,745
7	101-253 Treasurer	1	33.33%	1,745	0	1,745	0	1,745
46	101-710 MSU Extension	1	33.33%	1,745	0	1,745	0	1,745
Subtotal		**3**	**100.00%**	**$5,234**	**$0**	**$5,234**	**$0**	**$5,234**
Direct Bills						0		0
Total						**$5,234**		**$5,234**

Allocation Basis Units: # Copier Leases

Alpena County, Michigan
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Allocation Details **Seq. 9: 101-228 Data Processing / FD402 Equip - DP**

Cost Pool 5: Copier Supplies and Use

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	5.59	5.15%	$887	$0	$887	$0	$887
4	101-173 Administrator	0.08	0.07%	13	0	13	0	13
6	101-215 County Clerk	5.00	4.61%	793	0	793	0	793
7	101-253 Treasurer	2.03	1.87%	322	0	322	0	322
8	101-265 Bldg & Gnds Maint	5.53	5.09%	877	0	877	0	877
9	101-228 Data Processing / FD402 Equip - DP	3.00	2.76%	476	0	476	0	476
10	101-270 Human Resources	0.96	0.88%	152	0	152	0	152
13	101-257 Equalization	3.00	2.76%	476	0	476	0	476
17	101-268 Fairgrounds	0.64	0.59%	102	0	102	0	102
20	101-277 Victims' Rights Services	1.24	1.14%	197	0	197	0	197
21	101-278 Public Conserv.	0.13	0.12%	21	0	21	0	21
23	101-286 District Court	7.66	7.06%	1,215	0	1,215	0	1,215
24	101-294 Probate Court	3.00	2.76%	476	0	476	0	476
26	101-296 Pros. Att'y	6.92	6.37%	1,098	0	1,098	0	1,098
28	101-299 Adult Drug Court	0.16	0.15%	25	0	25	0	25
29	101-301 Sheriff Dept / Jail	15.01	13.83%	2,382	0	2,382	0	2,382
30	101-304 Sec. Road Patrol	0.99	0.91%	157	0	157	0	157
31	101-306 DNR Safety Programs	0.26	0.24%	41	0	41	0	41
32	101-307 School Liaison Program	0.76	0.70%	121	0	121	0	121
36	101-314 HUNT Program	0.06	0.06%	10	0	10	0	10
37	101-351 Jail	18.98	17.49%	3,012	0	3,012	0	3,012
38	101-426 Emerg'y Prepare	0.39	0.36%	62	0	62	0	62
39	101-430 Animal Control	2.14	1.97%	340	0	340	0	340
40	101-442 Drain Comm.	0.56	0.52%	89	0	89	0	89
43	101-690 Home Improvement	1.72	1.58%	273	0	273	0	273
44	101-702 Planning Comm.	0.01	0.01%	2	0	2	0	2
46	101-710 MSU Extension	0.58	0.53%	92	0	92	0	92
47	101-711 Reg. of Deeds	3.00	2.76%	476	0	476	0	476
52	208 Parks & Rec Fund	2.26	2.08%	359	0	359	0	359
68	261 Enhanced 911 Fund	10.35	9.53%	1,642	0	1,642	0	1,642

Alpena County, Michigan
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Allocation Details **Seq. 9: 101-228 Data Processing / FD402 Equip - DP**

Cost Pool 5: Copier Supplies and Use

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
75	273 Plaza Pool Fund	3.13	2.88%	497	0	497	0	497
84	293 Veterans' Affairs	2.00	1.84%	317	0	317	0	317
85	295 Airport Fund	1.41	1.30%	224	0	224	0	224
Subtotal		**108.55**	**100.00%**	**$17,225**	**$0**	**$17,225**	**$0**	**$17,225**
Direct Bills						0		0
Total						**$17,225**		**$17,225**

Allocation Basis Units: Average # FTEs, excluding 26th Circuit Court

Alpena County, Michigan
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Allocation Details **Seq. 9: 101-228 Data Processing / FD402 Equip - DP**

Cost Pool 6: DP Specific

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	4,000.00	3.38%	$4,000	$0	$4,000	$0	$4,000
6	101-215 County Clerk	13,666.45	11.56%	13,666	0	13,666	0	13,666
13	101-257 Equalization	2,235.00	1.89%	2,235	0	2,235	0	2,235
27	101-296 PA DP	8,503.12	7.20%	8,503	0	8,503	0	8,503
29	101-301 Sheriff Dept / Jail	55,097.00	46.62%	55,097	0	55,097	0	55,097
47	101-711 Reg. of Deeds	32,968.84	27.90%	32,969	0	32,969	0	32,969
68	261 Enhanced 911 Fund	1,707.81	1.45%	1,708	0	1,708	0	1,708
Subtotal		**118,178.23**	**100.00%**	**$118,178**	**$0**	**$118,178**	**$0**	**$118,178**
Direct Bills						0		0
Total						**$118,178**		**$118,178**

Allocation Basis Units: $ Specific Costs by Benefitting Department

Alpena County, Michigan
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Allocation Summary **Seq. 9: 101-228 Data Processing / FD402 Equip - DP**

Seq #	Department Name	Network Services	Financial Software	Phone System	Copier Lease	Copier Supplies and Use	DP Specific	Total
3	101-101 Board of Comm	$31,097	$248	$126	$1,745	$887	$4,000	$38,103
4	101-173 Administrator	0	118	0	0	13	0	131
5	101-200 County General	0	1,263	0	0	0	0	1,263
6	101-215 County Clerk	16,463	454	110	0	793	13,666	31,487
7	101-253 Treasurer	10,975	275	79	1,745	322	0	13,396
8	101-265 Bldg & Gnds Maint	10,975	1,028	31	0	877	0	12,913
9	101-228 Data Processing / FD402 Equip - DP	18,292	666	79	0	476	0	19,513
10	101-270 Human Resources	0	109	0	0	152	0	261
11	677 Self-Ins. Fund	0	1	0	0	0	0	1
12	101-245 Survey & Remonument	0	57	0	0	0	0	57
13	101-257 Equalization	11,955	306	63	0	476	2,235	15,035
14	101-261 Elections	0	19	0	0	0	0	19
17	101-268 Fairgrounds	0	120	16	0	102	0	238
20	101-277 Victims' Rights Services	3,985	86	31	0	197	0	4,299
21	101-278 Public Conserv.	3,985	95	16	0	21	0	4,117
22	101-279 Public Advocate - Fam/Prob	0	262	0	0	0	0	262
23	101-286 District Court	33,872	736	204	0	1,215	0	36,028
24	101-294 Probate Court	9,962	414	63	0	476	0	10,915
25	101-295 Multi-County Probation	0	2	79	0	0	0	80
26	101-296 Pros. Att'y	0	0	173	0	1,098	0	1,271
27	101-296 PA DP	35,864	718	0	0	0	8,503	45,085
28	101-299 Adult Drug Court	1,992	19	16	0	25	0	2,053
29	101-301 Sheriff Dept / Jail	93,645	2,023	393	0	2,382	55,097	153,540
30	101-304 Sec. Road Patrol	0	115	0	0	157	0	272
31	101-306 DNR Safety Programs	0	18	0	0	41	0	59
32	101-307 School Liaison Program	0	135	0	0	121	0	255
34	101-312 Stone Garden Fed Grant	0	133	0	0	0	0	133
36	101-314 HUNT Program	0	10	0	0	10	0	19
37	101-351 Jail	0	3,104	0	0	3,012	0	6,116
38	101-426 Emerg'y Prepare	29,887	85	236	0	62	0	30,270
39	101-430 Animal Control	0	154	0	0	340	0	493

Alpena County, Michigan
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Allocation Summary **Seq. 9: 101-228 Data Processing / FD402 Equip - DP**

Seq #	Department Name	Network Services	Financial Software	Phone System	Copier Lease	Copier Supplies and Use	DP Specific	Total
40	101-442 Drain Comm.	0	21	16	0	89	0	126
41	101-602 NE MI Mental Health	0	186	0	0	0	0	186
42	101-648 Medical Examiner	0	114	0	0	0	0	114
43	101-690 Home Improvement	0	68	0	0	273	0	341
44	101-702 Planning Comm.	0	1	0	0	2	0	3
45	101-704 Com Dev Approp to Outside Orgs	0	127	0	0	0	0	127
46	101-710 MSU Extension	1,992	83	126	1,745	92	0	4,038
47	101-711 Reg. of Deeds	9,962	286	110	0	476	32,969	43,804
52	208 Parks & Rec Fund	9,962	308	0	0	359	0	10,629
53	210 Ambulance Fund	0	2,196	0	0	0	0	2,196
54	213 New Jail Millage	0	2	0	0	0	0	2
56	215 Friend of the Court Fund	0	12	0	0	0	0	12
57	216 Family Div. - Juvenile	21,917	744	126	0	0	0	22,787
58	217 Multi-Co. Circuit Court Fund	21,917	464	110	0	0	0	22,491
59	218 Multi-Co. FOC Fund	0	0	126	0	0	0	126
60	218 FOC DP	13,947	692	0	0	0	0	14,640
61	F221 District Health Dept #4 Fund	0	294	0	0	0	0	294
62	F225 Soil Erosion	0	29	0	0	0	0	29
63	F245 711 Chisholm Building	0	26	0	0	0	0	26
64	246 District Health Dept Bldg	0	135	0	0	0	0	135
65	256 ROD Auto Fund	0	6	0	0	0	0	6
66	259 Crim. Justice Train. Fund	0	5	0	0	0	0	5
67	260 Indigent Defense	0	1,354	0	0	0	0	1,354
68	261 Enhanced 911 Fund	21,917	1,313	31	0	1,642	1,708	26,612
69	263 Concealed Pistol Licensing	0	6	0	0	0	0	6
70	264 Local Correct. Officer Train.	0	14	0	0	0	0	14
71	266 Huron Undercover Narcotic Team	0	128	0	0	0	0	128
72	269 Law Library Fund	0	7	0	0	0	0	7
75	273 Plaza Pool Fund	0	335	0	0	497	0	831
76	276 Housing Comm Fund	1,992	555	16	0	0	0	2,563
77	F280 Youth & Rec Fund	0	456	0	0	0	0	456

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Summary **Seq. 9: 101-228 Data Processing / FD402 Equip - DP**

Seq #	Department Name	Network Services	Financial Software	Phone System	Copier Lease	Copier Supplies and Use	DP Specific	Total
78	F283 Land Bank Authority	0	273	0	0	0	0	273
79	F284 Opioid Settlement Fund	0	89	0	0	0	0	89
81	287 Older Persons Act Fund	0	818	0	0	0	0	818
82	290 Dept. of Human Services	0	14	0	0	0	0	14
83	292 Child Care Fund	0	1,166	0	0	0	0	1,166
84	293 Veterans' Affairs	7,970	265	31	0	317	0	8,584
85	295 Airport Fund	15,940	1,079	94	0	224	0	17,337
86	F296 DHS - Child Care Sub Acct	0	1	0	0	0	0	1
87	F297 Materials Mngmt Plan	0	113	0	0	0	0	113
88	F298 Family Counseling Fund	0	11	0	0	0	0	11
90	363 Capital Improve P&I Debt Fund	0	0	0	0	0	0	0
91	366 Jail Bldg Debt	0	1	0	0	0	0	1
92	381 Airport Debt Fund	0	1	0	0	0	0	1
96	F482 Airport MDOT Runway	0	245	0	0	0	0	245
98	631 Bldg & Grnds Maint Fund	0	43	0	0	0	0	43
103	Other	0	148	0	0	0	0	148
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total		**$440,468**	**$27,005**	**$2,500**	**$5,234**	**$17,225**	**$118,178**	**$610,610**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures
101-270 Human Resources

Nature and Extent of Service

Department 101-270 Human Resources was established in 2023. In FY25, the majority of the costs related to these activities were reported here in 101-270. In FY2026, these activities will revert to being funded and allocated through department 101-101 Board of Commissioners.

For cost allocation purposes, these costs related to Human Resources activities are identified and allocated to all departments on the number of full-time equivalent (FTE) employees, excluding the Circuit Court.

The plan is designed to allocate other central service departments' costs to the various departments included in this department. These costs are designated as first and second incoming costs and are added to the expenses of the department for further allocation to benefiting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

A. Department Costs

Seq. 10: 101-270 Human Resources

Description	Type	Amount	General Admin	Personnel
Personnel Costs				
Salaries	S1	$58,747	$0	$58,747
Salary % Split			*0.00%*	*100.00%*
Fringe Benefits	S	24,563	0	24,563
Subtotal - Personnel Costs		**$83,311**	**$0**	**$83,311**
Services & Supplies Cost				
727.000 Office Supplies	S	218	0	218
801.000 Professional Serv - Employ Navig	S	1,788	0	1,788
801.001 Background Checks	S	1,919	0	1,919
850.000 Telephone	S	32	0	32
851.000 Cell Phone	S	349	0	349
955.002 Dues & Subscriptions	S	299	0	299
Subtotal - Services & Supplies		**$4,605**	**$0**	**$4,605**
Department Cost Total		**$87,916**	**$0**	**$87,916**
Adjustments to Cost				
Subtotal - Adjustments		**$0**	**$0**	**$0**
Total Costs After Adjustments		**87,916**	**0**	**87,916**
General Admin Distribution			0	0
Grand Total		**$87,916**	**$0**	**$87,916**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

B. Incoming Costs (Default Spread Expenditures)

Seq. 10: 101-270 Human Resources

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Personnel
1	Courthouse	$169	$2	$172	$172
	Subtotal - Building Depreciation	**169**	**2**	**172**	**172**
3	County Coord.	259	185	444	444
3	HR / Payroll	(9)	(3)	(12)	(12)
	Subtotal - 101-101 Board of Comm	**250**	**182**	**432**	**432**
4	County Admin	416	30	446	446
	Subtotal - 101-173 Administrator	**416**	**30**	**446**	**446**
5	Personnel Services	134	4	138	138
5	Audit	358	11	369	369
5	Cost Plan	824	45	869	869
5	Shared Use Vehicle	8	0	8	8
5	MERS Unfunded Liability	8,249	260	8,508	8,508
5	Admin Costs	44	1	46	46
	Subtotal - 101-200 County General	**9,617**	**321**	**9,939**	**9,939**
6	Accounting	562	120	681	681
6	HR / Payroll	1,068	230	1,297	1,297
	Subtotal - 101-215 County Clerk	**1,629**	**349**	**1,978**	**1,978**
7	GF Acct'g	1,882	422	2,305	2,305
	Subtotal - 101-253 Treasurer	**1,882**	**422**	**2,305**	**2,305**
8	Courthouse	2,637	133	2,770	2,770
8	Liability Ins	1,180	48	1,228	1,228
	Subtotal - 101-265 Bldg & Gnds Maint	**3,817**	**182**	**3,998**	**3,998**
9	Financial Software	109	0	109	109
9	Copier Supplies and Use	152	0	152	152
	Subtotal - 101-228 Data Processing / FD402 Equip - DP	**261**	**0**	**261**	**261**
10	Personnel	0	937	937	937
	Subtotal - 101-270 Human Resources	**0**	**937**	**937**	**937**
11	Self-Insurance	0	20	20	20
	Subtotal - 677 Self-Ins. Fund	**0**	**20**	**20**	**20**
Total Incoming		**$18,043**	**$2,446**	**$20,489**	**$20,489**
C. Total Allocated				**$108,405**	**$108,405**
					100.00%

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 10: 101-270 Human Resources**

Cost Pool 1: Personnel

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	5.59	5.15%	$5,457	$0	$5,457	$0	$5,457
4	101-173 Administrator	0.08	0.07%	78	0	78	0	78
6	101-215 County Clerk	5.00	4.61%	4,881	0	4,881	0	4,881
7	101-253 Treasurer	2.03	1.87%	1,982	0	1,982	0	1,982
8	101-265 Bldg & Gnds Maint	5.53	5.09%	5,398	0	5,398	0	5,398
9	101-228 Data Processing / FD402 Equip - DP	3.00	2.76%	2,928	0	2,928	0	2,928
10	101-270 Human Resources	0.96	0.88%	937	0	937	0	937
13	101-257 Equalization	3.00	2.76%	2,928	0	2,928	85	3,013
17	101-268 Fairgrounds	0.64	0.59%	625	0	625	18	643
20	101-277 Victims' Rights Services	1.24	1.14%	1,210	0	1,210	35	1,246
21	101-278 Public Conserv.	0.13	0.12%	127	0	127	4	131
23	101-286 District Court	7.66	7.06%	7,477	0	7,477	217	7,694
24	101-294 Probate Court	3.00	2.76%	2,928	0	2,928	85	3,013
26	101-296 Pros. Att'y	6.92	6.37%	6,755	0	6,755	196	6,951
28	101-299 Adult Drug Court	0.16	0.15%	156	0	156	5	161
29	101-301 Sheriff Dept / Jail	15.01	13.83%	14,652	0	14,652	425	15,077
30	101-304 Sec. Road Patrol	0.99	0.91%	966	0	966	28	994
31	101-306 DNR Safety Programs	0.26	0.24%	254	0	254	7	261
32	101-307 School Liaison Program	0.76	0.70%	742	0	742	22	763
36	101-314 HUNT Program	0.06	0.06%	59	0	59	2	60
37	101-351 Jail	18.98	17.49%	18,527	0	18,527	538	19,064
38	101-426 Emerg'y Prepare	0.39	0.36%	381	0	381	11	392
39	101-430 Animal Control	2.14	1.97%	2,089	0	2,089	61	2,150
40	101-442 Drain Comm.	0.56	0.52%	547	0	547	16	562
43	101-690 Home Improvement	1.72	1.58%	1,679	0	1,679	49	1,728
44	101-702 Planning Comm.	0.01	0.01%	10	0	10	0	10
46	101-710 MSU Extension	0.58	0.53%	566	0	566	16	583
47	101-711 Reg. of Deeds	3.00	2.76%	2,928	0	2,928	85	3,013
52	208 Parks & Rec Fund	2.26	2.08%	2,206	0	2,206	64	2,270
68	261 Enhanced 911 Fund	10.35	9.53%	10,103	0	10,103	293	10,396

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 10: 101-270 Human Resources**

Cost Pool 1: Personnel

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
75	273 Plaza Pool Fund	3.13	2.88%	3,055	0	3,055	89	3,144
84	293 Veterans' Affairs	2.00	1.84%	1,952	0	1,952	57	2,009
85	295 Airport Fund	1.41	1.30%	1,376	0	1,376	40	1,416
Subtotal		**108.55**	**100.00%**	**$105,959**	**$0**	**$105,959**	**$2,446**	**$108,405**
Direct Bills						0		0
Total						**$105,959**		**$108,405**

Allocation Basis Units: Average # FTEs, excluding 26th Circuit Court

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Summary

Seq. 10: 101-270 Human Resources

Seq #	Department Name	Personnel	Total
3	101-101 Board of Comm	$5,457	$5,457
4	101-173 Administrator	78	78
6	101-215 County Clerk	4,881	4,881
7	101-253 Treasurer	1,982	1,982
8	101-265 Bldg & Gnds Maint	5,398	5,398
9	101-228 Data Processing / FD402 Equip - DP	2,928	2,928
10	101-270 Human Resources	937	937
13	101-257 Equalization	3,013	3,013
17	101-268 Fairgrounds	643	643
20	101-277 Victims' Rights Services	1,246	1,246
21	101-278 Public Conserv.	131	131
23	101-286 District Court	7,694	7,694
24	101-294 Probate Court	3,013	3,013
26	101-296 Pros. Att'y	6,951	6,951
28	101-299 Adult Drug Court	161	161
29	101-301 Sheriff Dept / Jail	15,077	15,077
30	101-304 Sec. Road Patrol	994	994
31	101-306 DNR Safety Programs	261	261
32	101-307 School Liaison Program	763	763
36	101-314 HUNT Program	60	60
37	101-351 Jail	19,064	19,064
38	101-426 Emerg'y Prepare	392	392
39	101-430 Animal Control	2,150	2,150
40	101-442 Drain Comm.	562	562
43	101-690 Home Improvement	1,728	1,728
44	101-702 Planning Comm.	10	10
46	101-710 MSU Extension	583	583
47	101-711 Reg. of Deeds	3,013	3,013
52	208 Parks & Rec Fund	2,270	2,270
68	261 Enhanced 911 Fund	10,396	10,396
75	273 Plaza Pool Fund	3,144	3,144
84	293 Veterans' Affairs	2,009	2,009

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Summary

Seq. 10: 101-270 Human Resources

Seq #	Department Name	Personnel	Total
85	295 Airport Fund	1,416	1,416
Direct Bills		**$0**	**$0**
Total		**$108,405**	**$108,405**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures
677 Self-Ins. Fund

Nature and Extent of Services

Alpena County provides health insurance to its employees through a self-insurance fund, Internal Service Fund 677. The costs associated with providing this service to all employees are identified in this function and allocated to all benefiting departments based on their average number of employees. Note: Several departments, including the 26th Circuit Court, have opted out of this insurance and are excluded from the allocation.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second incoming costs and are added to the expenses of the department for further allocation to benefiting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

A. Department Costs

Seq. 11: 677 Self-Ins. Fund

Description	Type	Amount	General Admin	Self-Insurance
Personnel Costs				
Salaries		$0	$0	$0
Fringe Benefits		0	0	0
Subtotal - Personnel Costs		**$0**	**$0**	**$0**
Services & Supplies Cost				
835.007 Wellness Program	P	950	0	950
995.000 Transfers	D	80,000	0	0
Subtotal - Services & Supplies		**$80,950**	**$0**	**$950**
Department Cost Total		**$80,950**	**$0**	**$950**
Adjustments to Cost				
995.000 Transfers	D	(80,000)	0	0
Subtotal - Adjustments		**($80,000)**	**$0**	**$0**
Total Costs After Adjustments		**950**	**0**	**950**
General Admin Distribution			0	0
Grand Total		**$950**	**$0**	**$950**

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

B. Incoming Costs (Default Spread Expenditures)

Seq. 11: 677 Self-Ins. Fund

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Self-Insurance
3	County Coord.	$3	$2	$5	$5
	Subtotal - 101-101 Board of Comm	**3**	**2**	**5**	**5**
4	County Admin	4	0	5	5
	Subtotal - 101-173 Administrator	**4**	**0**	**5**	**5**
5	Audit	4	0	4	4
5	Cost Plan	824	45	869	869
5	Admin Costs	0	0	0	0
	Subtotal - 101-200 County General	**829**	**45**	**874**	**874**
6	Accounting	6	1	7	7
	Subtotal - 101-215 County Clerk	**6**	**1**	**7**	**7**
7	Non-GF Acct'g	472	92	564	564
	Subtotal - 101-253 Treasurer	**472**	**92**	**564**	**564**
8	Liability Ins	13	1	13	13
	Subtotal - 101-265 Bldg & Gnds Maint	**13**	**1**	**13**	**13**
9	Financial Software	1	0	1	1
	Subtotal - 101-228 Data Processing / FD402 Equip - DP	**1**	**0**	**1**	**1**
Total Incoming		**$1,328**	**$141**	**$1,469**	**$1,469**
C. Total Allocated				**$2,419**	**$2,419**
					100.00%

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 11: 677 Self-Ins. Fund**

Cost Pool 1: Self-Insurance

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	5.59	5.15%	$117	$0	$117	$0	$117
4	101-173 Administrator	0.08	0.07%	2	0	2	0	2
6	101-215 County Clerk	5.00	4.61%	105	0	105	0	105
7	101-253 Treasurer	2.03	1.87%	43	0	43	0	43
8	101-265 Bldg & Gnds Maint	5.53	5.09%	116	0	116	0	116
9	101-228 Data Processing / FD402 Equip - DP	3.00	2.76%	63	0	63	0	63
10	101-270 Human Resources	0.96	0.88%	20	0	20	0	20
13	101-257 Equalization	3.00	2.76%	63	0	63	5	68
17	101-268 Fairgrounds	0.64	0.59%	13	0	13	1	14
20	101-277 Victims' Rights Services	1.24	1.14%	26	0	26	2	28
21	101-278 Public Conserv.	0.13	0.12%	3	0	3	0	3
23	101-286 District Court	7.66	7.06%	161	0	161	13	173
24	101-294 Probate Court	3.00	2.76%	63	0	63	5	68
26	101-296 Pros. Att'y	6.92	6.37%	145	0	145	11	157
28	101-299 Adult Drug Court	0.16	0.15%	3	0	3	0	4
29	101-301 Sheriff Dept / Jail	15.01	13.83%	315	0	315	25	339
30	101-304 Sec. Road Patrol	0.99	0.91%	21	0	21	2	22
31	101-306 DNR Safety Programs	0.26	0.24%	5	0	5	0	6
32	101-307 School Liaison Program	0.76	0.70%	16	0	16	1	17
36	101-314 HUNT Program	0.06	0.06%	1	0	1	0	1
37	101-351 Jail	18.98	17.49%	398	0	398	31	429
38	101-426 Emerg'y Prepare	0.39	0.36%	8	0	8	1	9
39	101-430 Animal Control	2.14	1.97%	45	0	45	3	48
40	101-442 Drain Comm.	0.56	0.52%	12	0	12	1	13
43	101-690 Home Improvement	1.72	1.58%	36	0	36	3	39
44	101-702 Planning Comm.	0.01	0.01%	0	0	0	0	0
46	101-710 MSU Extension	0.58	0.53%	12	0	12	1	13
47	101-711 Reg. of Deeds	3.00	2.76%	63	0	63	5	68
52	208 Parks & Rec Fund	2.26	2.08%	47	0	47	4	51
68	261 Enhanced 911 Fund	10.35	9.53%	217	0	217	17	234

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Details **Seq. 11: 677 Self-Ins. Fund**

Cost Pool 1: Self-Insurance

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
75	273 Plaza Pool Fund	3.13	2.88%	66	0	66	5	71
84	293 Veterans' Affairs	2.00	1.84%	42	0	42	3	45
85	295 Airport Fund	1.41	1.30%	30	0	30	2	32
Subtotal		**108.55**	**100.00%**	**$2,278**	**$0**	**$2,278**	**$141**	**$2,419**
Direct Bills						0		0
Total						**$2,278**		**$2,419**

Allocation Basis Units: Average # FTEs, excluding 26th Circuit Court

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Summary

Seq. 11: 677 Self-Ins. Fund

Seq #	Department Name	Self-Insurance	Total
3	101-101 Board of Comm	$117	$117
4	101-173 Administrator	2	2
6	101-215 County Clerk	105	105
7	101-253 Treasurer	43	43
8	101-265 Bldg & Gnds Maint	116	116
9	101-228 Data Processing / FD402 Equip - DP	63	63
10	101-270 Human Resources	20	20
13	101-257 Equalization	68	68
17	101-268 Fairgrounds	14	14
20	101-277 Victims' Rights Services	28	28
21	101-278 Public Conserv.	3	3
23	101-286 District Court	173	173
24	101-294 Probate Court	68	68
26	101-296 Pros. Att'y	157	157
28	101-299 Adult Drug Court	4	4
29	101-301 Sheriff Dept / Jail	339	339
30	101-304 Sec. Road Patrol	22	22
31	101-306 DNR Safety Programs	6	6
32	101-307 School Liaison Program	17	17
36	101-314 HUNT Program	1	1
37	101-351 Jail	429	429
38	101-426 Emerg'y Prepare	9	9
39	101-430 Animal Control	48	48
40	101-442 Drain Comm.	13	13
43	101-690 Home Improvement	39	39
44	101-702 Planning Comm.	0	0
46	101-710 MSU Extension	13	13
47	101-711 Reg. of Deeds	68	68
52	208 Parks & Rec Fund	51	51
68	261 Enhanced 911 Fund	234	234
75	273 Plaza Pool Fund	71	71
84	293 Veterans' Affairs	45	45

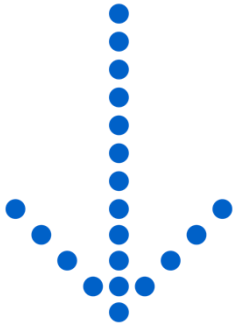
Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actual Expenditures

Allocation Summary

Seq. 11: 677 Self-Ins. Fund

Seq #	Department Name	Self-Insurance	Total
85	295 Airport Fund	32	32
Direct Bills		**$0**	**$0**
Total		**$2,419**	**$2,419**

SECTION 6:
Internal Service Funds Reconciliation



COUNTY OF ALPENA, MICHIGAN
ALL INTERNAL SERVCE FUNDS
2 CRF PART 200 FUND BALANCE RECONCILIATION

	Building and Grounds Maintenance Fund		Self-Insurance Fund		Total
Operating Revenues					
Charges for Services	$ -		$ -		$ -
State grants	$ -		$ -		$ -
TOTAL OPERATING REVENUES	**-**		**-**		**-**
Operating Expenses					
Contracted Services	-		950		$ 950
Capital Outlay	50,065		-		$ 50,065
Depreciation	34,776		-		$ 34,776
TOTAL OPERATING EXPENSES	**84,841**		**950**		**950**
OPERATING INCOME (LOSS)	**(84,841)**		**(950)**		**(950)**
Non-operating (Revenues) Expenses					
Investment income and rents	2,066		1,999		$ 4,065
Insurance proceeds	-		-		$ -
TOTAL NON-OPERATING (REVENUES) EXPENSES	**2,066**		**1,999**		**4,065**
Net Income before Transfers	(82,775)		1,049		3,115
Transfers					
Transfers In	85,100		100,000		$ 185,100
Transfers out	-		(80,000)		$ (80,000)
Total Tranfers	**85,100**		**20,000**		**$ 105,100**
CHANGE IN NET ASSETS	2,325		21,049		108,215
NET POSITION - Beginning of Year	547,092		149,233		$ 696,325
NET POSITION - End of Year	$ 549,417		$ 170,282		$ 804,540
2 CFR Part 200 Adjustment (Transfers & Depreciation)					
2015-2024 Adjustments	(1,501,445)		600,278		(901,167)
2025 Adjustments	(119,876)		(20,000)		(139,876)
Adjusted End of Year Balance	**$ (1,071,904)**		**$ 750,560**		**$ 664,664**
2 CFR Part 200 FUND BALANCE RECONCILIATION					
Daily reserve amount	$ 95		$ 3		
Sixty Day Reserve Amount	$ 5,717		$ 156		
Total days reserve	**(11,283)**		**250,187**		

Notes:

County of Alpena

Internal Service Funds
Combining Statement of Net Position

December 31, 2025

	Building and Grounds Maintenance Fund	Self-Insurance Fund	Total Internal Service Funds
Assets			
Current Assets			
Cash and cash equivalents	$ 80,162	$ 108,754	$ 188,916
Investments	200,427	61,528	261,955
Total current assets	280,589	170,282	450,871
Noncurrent Assets			
Capital assets being depreciated, net	268,828	-	268,828
Total Assets	$ 549,417	$ 170,282	$ 719,699
Liabilities			
Current liabilities	$ -	$ -	$ -
Net Position			
Net investment in capital assets	268,828	-	268,828
Unrestricted	280,589	170,282	450,871
Total Net Position	$ 549,417	$ 170,282	$ 719,699

County of Alpena

Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Fund Net Position

For the Year Ended December 31, 2025

	Building and Grounds Maintenance Fund	Self-Insurance Fund	Total Internal Service Funds
Operating Revenues			
Charges for services	$ -	$ -	$ -
Operating Expenses			
Contracted services	-	950	950
Capital outlay	50,065	-	50,065
Depreciation	34,776	-	34,776
Total Operating Expenses	84,841	950	85,791
Operating Income (Loss)	(84,841)	(950)	(85,791)
Nonoperating Revenues (Expenses)			
Investment income and rents	2,066	1,999	4,065
Net Income (Loss) Before Transfers	(82,775)	1,049	(81,726)
Transfers			
Transfers in	85,100	100,000	185,100
Transfers out	-	(80,000)	(80,000)
	85,100	20,000	105,100
Change in Net Position	2,325	21,049	23,374
Net Position, beginning of the year	547,092	149,233	696,325
Net Position, end of the year	$ 549,417	$ 170,282	$ 719,699

County of Alpena

Internal Service Funds
Statement of Cash Flows

For the Year Ended December 31, 2025

	Building and Grounds Maintenance Fund	Self-Insurance Fund	Total Internal Service Funds
Cash Flows from Operating Activities			
Payments to suppliers	$ (50,065)	$ (950)	$ (51,015)
Net cash provided (used) by operating activities	(50,065)	(950)	(51,015)
Cash Flows from Noncapital Financing Activities			
Transfers from other funds	85,100	100,000	185,100
Transfers to other funds	-	(80,000)	(80,000)
Net cash provided (used) by operating activities	85,100	20,000	105,100
Cash Flows from Investing Activities			
Purchase of investments	(200,427)	(61,528)	(261,955)
Interest and dividends received	2,066	1,999	4,065
Net cash provided (used) by investing activities	(198,361)	(59,529)	(257,890)
Net increase (decrease) in cash and cash equivalents	(163,326)	(40,479)	(203,805)
Cash and Cash Equivalents, beginning of the year	243,488	149,233	392,721
Cash and Cash Equivalents, end of the year	$ 80,162	$ 108,754	$ 188,916
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities			
Operating income (loss)	(84,841)	(950)	(85,791)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	34,776	-	34,776
Net cash provided (used) by operating activities	$ (50,065)	$ (950)	$ (51,015)