



2 CFR Part 200 Cost Allocation Plan

Alpena County, Michigan

Based on Actual Expenditures for the
Fiscal Year Ended December 31, 2024

MGT.us



TABLE OF CONTENTS

SECTION 1 -> INTRODUCTION

SECTION 2 -> CERTIFICATION LETTER

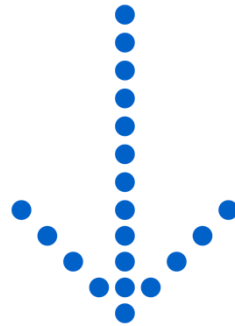
SECTION 3 -> ORGANIZATIONAL CHART

SECTION 4 -> READING A COST ALLOCATION PLAN

SECTION 5 -> 2 CFR PART 200 COST ALLOCATION PLAN

SECTION 6 -> INTERNAL SERVICE FUNDS RECONCILIATION

SECTION 1: Introduction





Introduction

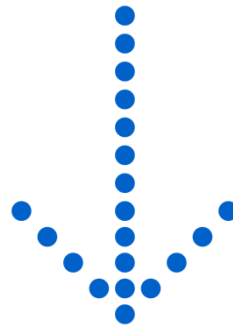
The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of Alpena County, Michigan (“the County”) based on actual expenditures for fiscal year ending December 31, 2024. MGT Impact Solutions, LLC (“MGT”) prepared these documents 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, 2024, and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2026 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.

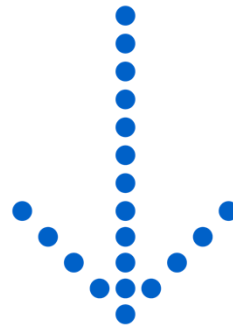
I declare that the foregoing is true and correct.

Alpena County, Michigan

Signature:	<u>Cindy Cebula</u>
Name of Official:	<u>Cindy Cebula</u>
Title:	<u>Treasurer</u>
Date:	<u>September 9, 2025</u>



SECTION 3: Organizational Chart



Citizens

Elected Officials

Clerk
Drain Commissioner
Register of Deeds
Prosecuting Attorney
Sheriff
Treasurer

Board of Commissioners

COUNTY ADMINISTRATOR

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

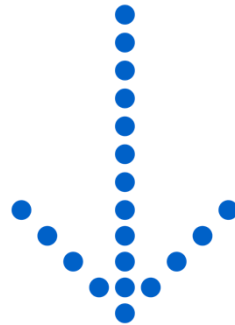
Adult Drug Court

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 2024.

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.

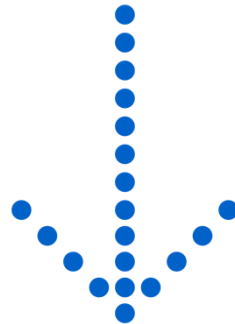
Function Allocations The distribution, or allocation, of the Total Allocated costs by function.

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 - FY2024 Actuals

13297
09/02/25

Table Of Contents

Schedule Description	Allocation Basis Units	Page#
Summary Schedule		4
Carry Forward Schedule		18
Building Depreciation		22
1 Department Costs		23
1 Incoming Costs		24
1 Courthouse	Assigned Square Footage, Courthouse	25
1 Annex	Assigned Square Footage, Annex	26
1 703 W. Chisholm - 911/MDOC	Assigned Square Footage, 703 W. Chisholm - 911/MDOC Building	27
1 MSU Ext	Assigned Square Footage, MSU Extension	28
1 Allocation Summary		29
Equipment Depreciation		30
2 Department Costs		31
2 Incoming Costs		32
2 Equipment Deprecation	\$ CY Depreciation Values	33
2 Telephone System	# Phone Extensions	34
2 Allocation Summary		36
101-101 Board of Comm		37
3 Department Costs		38
3 Incoming Costs		39
3 County Coord.	\$ Operating Expenditures, excluding Circuit Court, FOC, Family Court, and Child Care	41
3 HR / Payroll	Average # FTEs, excluding 26th Circuit Court	45
3 Allocation Summary		46
101-173 Administrator		49
4 Department Costs		50
4 Incoming Costs		51
4 County Admin	\$ Operating Expenditures, excluding Circuit Court, FOC, Family Court, and Child Care	53
4 Allocation Summary		57
101-200 County General		60
5 Department Costs		62
5 Incoming Costs		68

Alpena County, Michigan

2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

5 Personnel Services	Average # FTEs, General Fund and Veterans' Affairs	71
5 Postage	\$ Postage Expenditures	72
5 Audit	\$ Operating Expenditures	73
5 Cost Plan	Equally among Central Service Departments	77
5 Insurance / Bonds	Direct to 101-253 Treasurer	78
5 Shared Use Vehicle	FTEs of Benefitting Departments	79
5 MERS Unfunded Liability	Average # FTEs, General Fund and Veterans' Affairs	80
5 Housing MERS	Direct to 276 Housing Comm Fund	81
5 Library MERS Liability	Direct to Other	82
5 Admin Costs	\$ Operating Expenditures, excluding Circuit Court, FOC, Family Court, and Child Care	83
5 Allocation Summary		87
101-215 County Clerk		93
6 Department Costs		94
6 Incoming Costs		95
6 Accounting	\$ Operating Expenditures	97
6 HR / Payroll	# Full-Time Equivalent (FTE) Employees	101
6 Allocation Summary		102
101-253 Treasurer		105
7 Department Costs		106
7 Incoming Costs		107
7 GF Acct'g	# General Fund Expenditure Transactions posted to the General Ledger	109
7 Non-GF Acct'g	# Non-General Fund Cash & Revenue Transactions posted to the General Ledger	111
7 Allocation Summary		114
101-265 Bldg & Gnds Maint		117
8 Department Costs		118
8 Incoming Costs		122
8 Courthouse	Assigned Square Footage, Courthouse	126
8 Annex	Assigned Square Footage, Annex	127
8 703 W. Chisholm - 911/MDOC	Assigned Square Footage, 703 W. Chisholm - 911/MDOC Building	128
8 MSU Coop Ext	Assigned Square Footage, MSU Extension	129
8 Health Department	Direct to 246 District Health Dept Bldg	130
8 Liability Ins	\$ Operating Expenditures, excluding Airport, DHS, and Recycling	131
8 Allocation Summary		135
101-228 Data Processing / FD402 Equip - DP		141

Alpena County, Michigan

2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

9 Department Costs		142
9 Incoming Costs		148
9 Network Services	# Computers on network	152
9 Financial Software	\$ Operating Expenditures (DP)	154
9 Copier Lease	# Copier Leases	158
9 Copier Supplies and Use	Average # FTEs, excluding 26th Circuit Court	159
9 DP Specific	\$ Specific Costs by Benefitting Department	160
9 Allocation Summary		161
101-270 Human Resources		164
10 Department Costs		165
10 Incoming Costs		166
10 Personnel	Average # FTEs, excluding 26th Circuit Court	167
10 Allocation Summary		168
677 Self-Ins. Fund		169
11 Department Costs		170
11 Incoming Costs		171
11 Self-Insurance	Average # FTEs, excluding 26th Circuit Court	172
11 Allocation Summary		173

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Summary Schedule

Seq #	Department Name	101-245 Survey & Re monument	101-257 Equalization	101-261 Elections	101-262 Board of Canvass.	101-267 DHS State Lease	101-268 Fairgrounds	101-272 Capital Improvements
1	Building Depreciation	\$0	\$1,769	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	126	0	0	0	0	0
3	101-101 Board of Comm	353	4,638	933	10	0	802	0
4	101-173 Administrator	169	1,017	447	5	0	384	0
5	101-200 County General	158	19,054	419	4	0	360	0
6	101-215 County Clerk	331	5,371	875	9	0	752	0
7	101-253 Treasurer	159	3,233	700	496	1,036	2,932	9
8	101-265 Bldg & Gnds Maint	517	36,690	1,364	14	0	1,173	0
9	101-228 Data Processing / FD402 Equip - DP	51	12,927	135	1	0	116	0
10	101-270 Human Resources	0	199	0	0	0	0	0
11	677 Self-Ins. Fund	0	60	0	0	0	0	0
Total Current Allocations		\$1,739	\$85,084	\$4,872	\$539	\$1,037	\$6,520	\$9
Less: Prior Year Allocations		0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$1,739	\$85,084	\$4,872	\$539	\$1,037	\$6,520	\$9

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Summary Schedule

Seq #	Department Name	101-276 CVR Navigator	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
1	Building Depreciation	\$0	\$0	\$135	\$0	\$11,583	\$1,776	\$2,855
2	Equipment Depreciation	32	63	32	0	347	126	158
3	101-101 Board of Comm	215	660	1,185	1,740	13,864	5,644	16
4	101-173 Administrator	103	317	286	834	2,403	1,319	8
5	101-200 County General	97	301	4,681	781	66,817	22,145	7
6	101-215 County Clerk	202	620	1,350	1,633	16,593	6,467	15
7	101-253 Treasurer	957	2,179	2,392	629	5,660	3,207	89
8	101-265 Bldg & Gnds Maint	315	966	1,621	2,546	71,639	13,885	22,947
9	101-228 Data Processing / FD402 Equip - DP	31	5,844	3,960	252	35,841	8,267	2
10	101-270 Human Resources	0	0	47	0	700	229	0
11	677 Self-Ins. Fund	0	0	14	0	212	69	0
Total Current Allocations		\$1,950	\$10,949	\$15,701	\$8,414	\$225,659	\$63,134	\$26,095
Less: Prior Year Allocations		0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$1,950	\$10,949	\$15,701	\$8,414	\$225,659	\$63,134	\$26,095

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Summary Schedule

Seq #	Department Name	101-296 Pros. Att'y	101-296 PA DP	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
1	Building Depreciation	\$5,293	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	315	0	95	788	0	0	0
3	101-101 Board of Comm	12,641	0	250	52,520	902	127	437
4	101-173 Administrator	2,353	0	87	6,623	432	61	209
5	101-200 County General	57,668	0	565	283,166	405	57	196
6	101-215 County Clerk	14,993	0	262	64,956	847	119	410
7	101-253 Treasurer	4,633	0	1,603	8,964	1,798	992	1,860
8	101-265 Bldg & Gnds Maint	36,566	0	267	20,215	1,320	186	639
9	101-228 Data Processing / FD402 Equip - DP	548	43,585	31	140,045	131	18	63
10	101-270 Human Resources	612	0	5	3,063	0	0	0
11	677 Self-Ins. Fund	185	0	2	927	0	0	0
Total Current Allocations		\$135,808	\$43,585	\$3,166	\$581,268	\$5,835	\$1,560	\$3,815
Less: Prior Year Allocations		146,558	56,609	0	0	0	0	0
Carry-Forward		-10,750	-13,024	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$125,057	\$30,561	\$3,166	\$581,268	\$5,835	\$1,560	\$3,815

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Summary Schedule

Seq #	Department Name	101-309 Special Invest.	101-312 Stone Garden Fed Grant	101-313 DARE Program	101-314 HUNT Program	101-351 Jail	101-426 Emerg'y Prepare	101-430 Animal Control
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$1,149	\$0
2	Equipment Depreciation	0	0	0	0	0	473	0
3	101-101 Board of Comm	0	554	0	815	21,105	548	1,243
4	101-173 Administrator	0	266	0	390	10,117	262	596
5	101-200 County General	0	249	0	366	9,474	246	558
6	101-215 County Clerk	0	520	0	764	19,803	514	1,166
7	101-253 Treasurer	0	1,896	0	1,338	9,062	2,471	2,781
8	101-265 Bldg & Gnds Maint	0	810	0	1,192	30,877	10,029	1,819
9	101-228 Data Processing / FD402 Equip - DP	0	80	0	118	3,055	11,575	180
10	101-270 Human Resources	0	0	0	0	0	0	0
11	677 Self-Ins. Fund	0	0	0	0	0	0	0
Total Current Allocations		\$0	\$4,374	\$0	\$4,982	\$103,493	\$27,267	\$8,343
Less: Prior Year Allocations		0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$0	\$4,374	\$0	\$4,982	\$103,493	\$27,267	\$8,343

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Summary Schedule

Seq #	Department Name	101-442 Drain Comm.	101-602 NE MI Mental Health	101-648 Medical Examiner	101-690 Home Improvement	101-702 Planning Comm.	101-704 Com Dev Approp to Outside Orgs	101-710 MSU Extension
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$1,581
2	Equipment Depreciation	32	0	0	0	0	0	252
3	101-101 Board of Comm	136	1,285	761	403	12	1,107	1,090
4	101-173 Administrator	65	616	365	193	6	531	254
5	101-200 County General	61	577	342	195	5	497	4,239
6	101-215 County Clerk	127	1,205	714	378	11	1,039	1,249
7	101-253 Treasurer	1,293	124	1,143	2,675	266	71	1,222
8	101-265 Bldg & Gnds Maint	198	1,879	1,114	590	17	1,620	31,409
9	101-228 Data Processing / FD402 Equip - DP	20	186	110	58	2	160	2,614
10	101-270 Human Resources	0	0	0	0	0	0	44
11	677 Self-Ins. Fund	0	0	0	0	0	0	13
Total Current Allocations		\$1,931	\$5,872	\$4,549	\$4,493	\$318	\$5,024	\$43,969
Less: Prior Year Allocations		0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$1,931	\$5,872	\$4,549	\$4,493	\$318	\$5,024	\$43,969

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Summary Schedule

Seq #	Department Name	101-711 Reg. of Deeds	101-969 Approp. - Other Co. Funds	101-999 Approp. - Outside Orgs	201 County Road Fund	205 Base Security Contract	208 Parks & Rec Fund	210 Ambulance Fund
1	Building Depreciation	\$1,925	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	221	0	0	0	0	0	0
3	101-101 Board of Comm	5,647	0	0	0	0	5,953	11,171
4	101-173 Administrator	1,015	0	0	0	0	1,291	5,354
5	101-200 County General	26,639	0	0	0	0	1,221	5,014
6	101-215 County Clerk	6,728	0	0	0	0	6,906	10,481
7	101-253 Treasurer	2,879	877	0	3,497	262	14,360	2,877
8	101-265 Bldg & Gnds Maint	39,655	0	0	0	0	3,942	16,343
9	101-228 Data Processing / FD402 Equip - DP	44,568	0	0	0	0	8,285	1,617
10	101-270 Human Resources	279	0	0	0	0	258	0
11	677 Self-Ins. Fund	85	0	0	0	0	78	0
Total Current Allocations		\$129,640	\$877	\$0	\$3,497	\$262	\$42,294	\$52,858
Less: Prior Year Allocations		0	0	0	0	550	0	49,873
Carry-Forward		0	0	0	0	-289	0	2,985
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$129,640	\$877	\$0	\$3,497	-\$27	\$42,294	\$55,843

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Summary Schedule

Seq #	Department Name	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	218 FOC DP
1	Building Depreciation	\$0	\$0	\$0	\$6,878	\$11,788	\$6,729	\$0
2	Equipment Depreciation	0	0	0	252	221	252	0
3	101-101 Board of Comm	11	1,133	0	0	0	0	0
4	101-173 Administrator	5	543	0	0	0	0	0
5	101-200 County General	5	509	0	1,970	2,282	2,441	0
6	101-215 County Clerk	10	1,063	0	8,544	14,012	13,123	0
7	101-253 Treasurer	1,487	509	1,790	9,458	10,257	5,879	0
8	101-265 Bldg & Gnds Maint	16	1,658	0	45,447	231,772	44,574	0
9	101-228 Data Processing / FD402 Equip - DP	2	164	0	21,795	19,947	0	14,126
10	101-270 Human Resources	0	0	0	0	0	0	0
11	677 Self-Ins. Fund	0	0	0	0	0	0	0
Total Current Allocations		\$1,536	\$5,580	\$1,790	\$94,344	\$290,277	\$72,998	\$14,126
Less: Prior Year Allocations		0	0	1,379	0	0	64,805	16,137
Carry-Forward		0	0	410	0	0	8,193	-2,011
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$1,536	\$5,580	\$2,200	\$94,344	\$290,277	\$81,191	\$12,115

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Summary Schedule

Seq #	Department Name	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
2	Equipment Depreciation	0	0	0	0	0	0	0
3	101-101 Board of Comm	967	178	300	2,323	130	27	9,302
4	101-173 Administrator	463	85	144	1,113	62	13	4,459
5	101-200 County General	434	80	135	1,043	58	12	4,176
6	101-215 County Clerk	907	167	282	2,179	122	26	8,728
7	101-253 Treasurer	2,437	2,051	1,391	3,387	2,244	110	1,404
8	101-265 Bldg & Gnds Maint	1,415	260	439	50,475	190	40	13,609
9	101-228 Data Processing / FD402 Equip - DP	140	26	43	336	19	4	1,347
10	101-270 Human Resources	0	0	0	0	0	0	0
11	677 Self-Ins. Fund	0	0	0	0	0	0	0
Total Current Allocations		\$6,763	\$2,846	\$2,733	\$60,855	\$2,825	\$232	\$43,025
Less: Prior Year Allocations		0	0	0	0	0	0	31,204
Carry-Forward		0	0	0	0	0	0	11,821
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$6,763	\$2,846	\$2,733	\$60,855	\$2,825	\$232	\$54,846

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

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
1	Building Depreciation	\$1,732	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	63	0	0	0	0	0	0
3	101-101 Board of Comm	19,573	3	84	1,365	46	0	0
4	101-173 Administrator	4,159	1	40	654	22	0	0
5	101-200 County General	3,933	1	38	613	21	0	0
6	101-215 County Clerk	22,778	3	79	1,280	43	0	0
7	101-253 Treasurer	13,713	2,506	399	3,387	647	3,800	1,652
8	101-265 Bldg & Gnds Maint	26,602	4	123	1,996	67	0	0
9	101-228 Data Processing / FD402 Equip - DP	31,209	0	12	198	7	0	0
10	101-270 Human Resources	862	0	0	0	0	0	0
11	677 Self-Ins. Fund	261	0	0	0	0	0	0
Total Current Allocations		\$124,885	\$2,518	\$774	\$9,492	\$852	\$3,800	\$1,652
Less: Prior Year Allocations		116,017	0	0	0	0	0	0
Carry-Forward		8,869	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$133,754	\$2,518	\$774	\$9,492	\$852	\$3,800	\$1,652

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Summary Schedule

Seq #	Department Name	273 Plaza Pool Fund	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
1	Building Depreciation	\$0	\$954	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	32	0	0	0	0	0
3	101-101 Board of Comm	2,597	2,847	2,775	112	1,315	0	5,170
4	101-173 Administrator	1,245	1,022	1,330	54	630	0	2,478
5	101-200 County General	1,166	16,516	1,245	50	590	0	2,321
6	101-215 County Clerk	2,436	2,960	2,603	105	1,234	0	4,851
7	101-253 Treasurer	8,192	6,801	2,643	702	1,033	757	2,464
8	101-265 Bldg & Gnds Maint	3,799	8,417	4,059	164	1,924	0	7,564
9	101-228 Data Processing / FD402 Equip - DP	376	2,275	402	16	190	0	748
10	101-270 Human Resources	0	56	0	0	0	0	0
11	677 Self-Ins. Fund	0	17	0	0	0	0	0
Total Current Allocations		\$19,809	\$41,898	\$15,058	\$1,203	\$6,918	\$757	\$25,597
Less: Prior Year Allocations		0	0	0	0	0	0	27,508
Carry-Forward		0	0	0	0	0	0	-1,911
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$19,809	\$41,898	\$15,058	\$1,203	\$6,918	\$757	\$23,685

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Summary Schedule

Seq #	Department Name	290 Dept. of Human Services	292 Child Care Fund	293 Veterans' Affairs	295 Airport Fund	F296 DHS - Child Care Sub Acct	F297 Materials Mngmt Plan	F298 Family Counseling Fund
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	63	189	0	0	0
3	101-101 Board of Comm	68	7,377	3,722	10,268	24	214	0
4	101-173 Administrator	33	3,536	813	4,196	11	102	0
5	101-200 County General	31	3,312	15,249	3,936	11	96	0
6	101-215 County Clerk	64	6,922	4,312	10,248	22	201	0
7	101-253 Treasurer	496	7,421	3,772	9,651	330	372	1,652
8	101-265 Bldg & Gnds Maint	0	10,793	2,483	0	0	313	0
9	101-228 Data Processing / FD402 Equip - DP	10	1,068	8,053	22,451	3	31	0
10	101-270 Human Resources	0	0	160	120	0	0	0
11	677 Self-Ins. Fund	0	0	49	36	0	0	0
Total Current Allocations		\$701	\$40,430	\$38,676	\$61,095	\$402	\$1,328	\$1,652
Less: Prior Year Allocations		0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$701	\$40,430	\$38,676	\$61,095	\$402	\$1,328	\$1,652

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Summary Schedule

Seq #	Department Name	299 Recycling Fund	363 Capital Improve P&I Debt Fund	366 Jail Bldg Debt	381 Airport Debt Fund	466 Jail Building Fund	469 Bldg Auth Construct Fund	481 Airport Construct Fund
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	101-101 Board of Comm	0	0	5	5	0	0	0
4	101-173 Administrator	0	0	2	2	0	0	0
5	101-200 County General	0	0	2	2	0	0	0
6	101-215 County Clerk	0	0	5	5	0	0	0
7	101-253 Treasurer	840	0	0	0	0	0	0
8	101-265 Bldg & Gnds Maint	0	1	7	7	0	0	0
9	101-228 Data Processing / FD402 Equip - DP	0	0	1	1	0	0	0
10	101-270 Human Resources	0	0	0	0	0	0	0
11	677 Self-Ins. Fund	0	0	0	0	0	0	0
Total Current Allocations		\$840	\$2	\$23	\$22	\$0	\$0	\$0
Less: Prior Year Allocations		0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$840	\$2	\$23	\$22	\$0	\$0	\$0

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Summary Schedule

Seq #	Department Name	F482 Airport MDOT Runway	631 Bldg & Grnds Maint Fund	701 Trust & Agency Fund	721 Library Penal Fine Fund	730 Employees Sick Pay Fund	750 Imprest Payroll Fund	Other
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	101-101 Board of Comm	1,584	291	0	0	0	0	1,136
4	101-173 Administrator	759	139	0	0	0	0	544
5	101-200 County General	711	130	0	0	0	0	29,686
6	101-215 County Clerk	1,486	273	0	0	0	0	1,066
7	101-253 Treasurer	1,377	1,088	0	0	661	0	379
8	101-265 Bldg & Gnds Maint	2,318	425	0	0	0	0	1,662
9	101-228 Data Processing / FD402 Equip - DP	229	42	0	0	0	0	164
10	101-270 Human Resources	0	0	0	0	0	0	0
11	677 Self-Ins. Fund	0	0	0	0	0	0	0
Total Current Allocations		\$8,464	\$2,388	\$0	\$0	\$661	\$0	\$34,637
Less: Prior Year Allocations		0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$8,464	\$2,388	\$0	\$0	\$661	\$0	\$34,637

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Summary Schedule

Seq #	Department Name	General Gov / Unallowable	Subtotal	Not Allocated	Residual Costs	Total
1	Building Depreciation	\$0	\$56,146	\$0	\$0	\$56,146
2	Equipment Depreciation	0	4,128	0	0	4,128
3	101-101 Board of Comm	0	223,714	243,490	-0	467,204
4	101-173 Administrator	0	67,043	0	0	67,043
5	101-200 County General	0	599,364	102,758	-0	702,122
6	101-215 County Clerk	0	279,550	170,866	0	450,416
7	101-253 Treasurer	0	211,760	78,709	0	290,469
8	101-265 Bldg & Gnds Maint	0	816,983	546	0	817,528
9	101-228 Data Processing / FD402 Equip - DP	0	449,913	0	-0	449,913
10	101-270 Human Resources	0	6,635	0	0	6,635
11	677 Self-Ins. Fund	0	2,009	0	0	2,009
Total Current Allocations		\$0	\$2,717,245	\$596,368	\$0	\$3,313,613
Less: Prior Year Allocations		0	510,641	0	0	510,641
Carry-Forward		0	4,292	0	0	4,292
Current Adjustment		0	0	0	0	0
Proposed Costs		\$0	\$3,317,905	\$596,368	\$0	\$3,317,905

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Carry Forward Schedule

Seq #	Department Name	Total Current Allocations	Less: Prior Year Allocations	Carry-Forward	Adjustments	Proposed Costs
12	101-245 Survey & Remonument	1,739	0	0	0	1,739
13	101-257 Equalization	85,084	0	0	0	85,084
14	101-261 Elections	4,872	0	0	0	4,872
15	101-262 Board of Canvass.	539	0	0	0	539
16	101-267 DHS State Lease	1,037	0	0	0	1,037
17	101-268 Fairgrounds	6,520	0	0	0	6,520
18	101-272 Capital Improvements	9	0	0	0	9
19	101-276 CVR Navigator	1,950	0	0	0	1,950
20	101-277 Victims' Rights Services	10,949	0	0	0	10,949
21	101-278 Public Conserv.	15,701	0	0	0	15,701
22	101-279 Public Advocate - Fam/Prob	8,414	0	0	0	8,414
23	101-286 District Court	225,659	0	0	0	225,659
24	101-294 Probate Court	63,134	0	0	0	63,134
25	101-295 Multi-County Probation	26,095	0	0	0	26,095
26	101-296 Pros. Att'y	135,808	146,558	-10,750	0	125,057
27	101-296 PA DP	43,585	56,609	-13,024	0	30,561
28	101-299 Adult Drug Court	3,166	0	0	0	3,166
29	101-301 Sheriff Dept / Jail	581,268	0	0	0	581,268
30	101-304 Sec. Road Patrol	5,835	0	0	0	5,835
31	101-306 DNR Safety Programs	1,560	0	0	0	1,560
32	101-307 School Liaison Program	3,815	0	0	0	3,815
33	101-309 Special Invest.	0	0	0	0	0
34	101-312 Stone Garden Fed Grant	4,374	0	0	0	4,374
35	101-313 DARE Program	0	0	0	0	0
36	101-314 HUNT Program	4,982	0	0	0	4,982
37	101-351 Jail	103,493	0	0	0	103,493
38	101-426 Emerg'y Prepare	27,267	0	0	0	27,267
39	101-430 Animal Control	8,343	0	0	0	8,343

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Seq #	Department Name	Total Current Allocations	Less: Prior Year Allocations	Carry-Forward	Adjustments	Proposed Costs
40	101-442 Drain Comm.	1,931	0	0	0	1,931
41	101-602 NE MI Mental Health	5,872	0	0	0	5,872
42	101-648 Medical Examiner	4,549	0	0	0	4,549
43	101-690 Home Improvement	4,493	0	0	0	4,493
44	101-702 Planning Comm.	318	0	0	0	318
45	101-704 Com Dev Approp to Outside Orgs	5,024	0	0	0	5,024
46	101-710 MSU Extension	43,969	0	0	0	43,969
47	101-711 Reg. of Deeds	129,640	0	0	0	129,640
48	101-969 Approp. - Other Co. Funds	877	0	0	0	877
49	101-999 Approp. - Outside Orgs	0	0	0	0	0
50	201 County Road Fund	3,497	0	0	0	3,497
51	205 Base Security Contract	262	550	-289	0	-27
52	208 Parks & Rec Fund	42,294	0	0	0	42,294
53	210 Ambulance Fund	52,858	49,873	2,985	0	55,843
54	213 New Jail Millage	1,536	0	0	0	1,536
55	214 American Rescue Plan	5,580	0	0	0	5,580
56	215 Friend of the Court Fund	1,790	1,379	410	0	2,200
57	216 Family Div. - Juvenile	94,344	0	0	0	94,344
58	217 Multi-Co. Circuit Court Fund	290,277	0	0	0	290,277
59	218 Multi-Co. FOC Fund	72,998	64,805	8,193	0	81,191
60	218 FOC DP	14,126	16,137	-2,011	0	12,115
61	F221 District Health Dept #4 Fund	6,763	0	0	0	6,763
62	F225 Soil Erosion	2,846	0	0	0	2,846
63	F245 711 Chisholm Building	2,733	0	0	0	2,733
64	246 District Health Dept Bldg	60,855	0	0	0	60,855
65	256 ROD Auto Fund	2,825	0	0	0	2,825
66	259 Crim. Justice Train. Fund	232	0	0	0	232
67	260 Indigent Defense	43,025	31,204	11,821	0	54,846
68	261 Enhanced 911 Fund	124,885	116,017	8,869	0	133,754
69	263 Concealed Pistol Licensing	2,518	0	0	0	2,518

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Seq #	Department Name	Total Current Allocations	Less: Prior Year Allocations	Carry-Forward	Adjustments	Proposed Costs
70	264 Local Correct. Officer Train.	774	0	0	0	774
71	266 Huron Undercover Narcotic Team	9,492	0	0	0	9,492
72	269 Law Library Fund	852	0	0	0	852
73	271 Library Fund	3,800	0	0	0	3,800
74	272 North'n Lights Arena Surcharge	1,652	0	0	0	1,652
75	273 Plaza Pool Fund	19,809	0	0	0	19,809
76	276 Housing Comm Fund	41,898	0	0	0	41,898
77	F280 Youth & Rec Fund	15,058	0	0	0	15,058
78	F283 Land Bank Authority	1,203	0	0	0	1,203
79	F284 Opioid Settlement Fund	6,918	0	0	0	6,918
80	F286 BL Dam Special Assess	757	0	0	0	757
81	287 Older Persons Act Fund	25,597	27,508	-1,911	0	23,685
82	290 Dept. of Human Services	701	0	0	0	701
83	292 Child Care Fund	40,430	0	0	0	40,430
84	293 Veterans' Affairs	38,676	0	0	0	38,676
85	295 Airport Fund	61,095	0	0	0	61,095
86	F296 DHS - Child Care Sub Acct	402	0	0	0	402
87	F297 Materials Mngmt Plan	1,328	0	0	0	1,328
88	F298 Family Counseling Fund	1,652	0	0	0	1,652
89	299 Recycling Fund	840	0	0	0	840
90	363 Capital Improve P&I Debt Fund	2	0	0	0	2
91	366 Jail Bldg Debt	23	0	0	0	23
92	381 Airport Debt Fund	22	0	0	0	22
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	8,464	0	0	0	8,464
97	631 Bldg & Grnds Maint Fund	2,388	0	0	0	2,388
98	701 Trust & Agency Fund	0	0	0	0	0
99	721 Library Penal Fine Fund	0	0	0	0	0

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Seq #	Department Name	Total Current Allocations	Less: Prior Year Allocations	Carry-Forward	Adjustments	Proposed Costs
100	730 Employees Sick Pay Fund	661	0	0	0	661
101	750 Imprest Payroll Fund	0	0	0	0	0
102	Other	34,637	0	0	0	34,637
103	General Gov / Unallowable	0	0	0	0	0
	Not Allocated	596,368	0	0	0	596,368
R	Residual Costs	0	0	0	0	0
Total		\$3,313,613	\$510,641	\$4,292	\$0	\$3,317,905

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

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
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

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	65,250	0	20,903	37,123	5,664	1,561
Subtotal - Services & Supplies		\$65,250	\$0	\$20,903	\$37,123	\$5,664	\$1,561
Department Cost Total		\$65,250	\$0	\$20,903	\$37,123	\$5,664	\$1,561
Adjustments to Cost							
Subtotal - Adjustments		\$0	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		65,250	0	20,903	37,123	5,664	1,561
General Admin Distribution			0	0	0	0	0
Grand Total		\$65,250	\$0	\$20,903	\$37,123	\$5,664	\$1,561

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

B. Incoming Costs (Default Spread Expenditures)

Seq. 1: Building Depreciation

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Courthouse	Annex	703 W. Chisholm - 911/MDOC	MSU Ext
5	Cost Plan	\$0	\$826	\$265	\$470	\$72	\$20
	Subtotal - 101-200 County General	0	826	265	470	72	20
Total Incoming		\$0	\$826	\$265	\$470	\$72	\$20
C. Total Allocated			\$66,076	\$21,168	\$37,592	\$5,736	\$1,581
				32.03%	56.89%	8.68%	2.39%

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 1: Courthouse

Seq. 1: Building Depreciation

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	710	3.16%	\$661	\$0	\$661	\$8	\$669
4	101-173 Administrator	67	0.30%	62	0	62	1	63
6	101-215 County Clerk	1,896	8.45%	1,765	0	1,765	22	1,788
7	101-253 Treasurer	1,737	7.74%	1,617	0	1,617	20	1,638
9	101-228 Data Processing / FD402 Equip - DP	1,428	6.36%	1,330	0	1,330	17	1,346
10	101-270 Human Resources	192	0.86%	179	0	179	2	181
13	101-257 Equalization	1,876	8.36%	1,747	0	1,747	22	1,769
47	101-711 Reg. of Deeds	2,042	9.10%	1,901	0	1,901	24	1,925
58	217 Multi-Co. Circuit Court Fund	12,502	55.69%	11,640	0	11,640	147	11,788
Subtotal		22,450	100.00%	\$20,903	\$0	\$20,903	\$265	\$21,168
Direct Bills						0		0
Total						\$20,903		\$21,168

Allocation Basis Units: Assigned Square Footage, Courthouse

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 2: Annex

Seq. 1: Building Depreciation

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%	\$3,880	\$0	\$3,880	\$49	\$3,929
6	101-215 County Clerk	117	0.84%	311	0	311	4	315
21	101-278 Public Conserv.	50	0.36%	133	0	133	2	135
23	101-286 District Court	4,298	30.81%	11,438	0	11,438	145	11,583
24	101-294 Probate Court	659	4.72%	1,754	0	1,754	22	1,776
26	101-296 Pros. Att'y	1,964	14.08%	5,227	0	5,227	66	5,293
57	216 Family Div. - Juvenile	2,552	18.30%	6,792	0	6,792	86	6,878
59	218 Multi-Co. FOC Fund	2,497	17.90%	6,645	0	6,645	84	6,729
76	276 Housing Comm Fund	354	2.54%	942	0	942	12	954
Subtotal		13,949	100.00%	\$37,122	\$0	\$37,122	\$470	\$37,592
Direct Bills						0		0
Total						\$37,122		\$37,592

Allocation Basis Units: Assigned Square Footage, Annex

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

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

Seq. 1: Building Depreciation

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	14	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	\$72	\$5,736
Direct Bills						0		0
Total						\$5,664		\$5,736

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

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 4: MSU Ext

Seq. 1: Building Depreciation

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 - FY2024 Actuals

13297
09/02/25

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	\$669	\$3,929	\$0	\$0	\$4,599
4	101-173 Administrator	63	0	0	0	63
6	101-215 County Clerk	1,788	315	0	0	2,103
7	101-253 Treasurer	1,638	0	0	0	1,638
9	101-228 Data Processing / FD402 Equip - DP	1,346	0	0	0	1,346
10	101-270 Human Resources	181	0	0	0	181
13	101-257 Equalization	1,769	0	0	0	1,769
21	101-278 Public Conserv.	0	135	0	0	135
23	101-286 District Court	0	11,583	0	0	11,583
24	101-294 Probate Court	0	1,776	0	0	1,776
25	101-295 Multi-County Probation	0	0	2,855	0	2,855
26	101-296 Pros. Att'y	0	5,293	0	0	5,293
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	1,925	0	0	0	1,925
57	216 Family Div. - Juvenile	0	6,878	0	0	6,878
58	217 Multi-Co. Circuit Court Fund	11,788	0	0	0	11,788
59	218 Multi-Co. FOC Fund	0	6,729	0	0	6,729
68	261 Enhanced 911 Fund	0	0	1,732	0	1,732
76	276 Housing Comm Fund	0	954	0	0	954
Direct Bills		\$0	\$0	\$0	\$0	\$0
Total		\$21,168	\$37,592	\$5,736	\$1,581	\$66,076

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

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 benefitting 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 benefitting 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 - FY2024 Actuals

13297
09/02/25

Seq. 2: Equipment
Depreciation

A. Department Costs

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 - FY2024 Actuals

13297
09/02/25

B. Incoming Costs (Default Spread Expenditures)

Seq. 2: Equipment Depreciation

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Equipment Deprecation	Telephone System
5	Cost Plan	\$0	\$826	\$775	\$51
	Subtotal - 101-200 County General	0	826	775	51
Total Incoming		\$0	\$826	\$775	\$51
C. Total Allocated			\$80,987	\$75,977	\$5,010
				93.81%	6.19%

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 1: Equipment Deprecation

Seq. 2: Equipment Depreciation

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	\$2,048
8	101-265 Bldg & Gnds Maint	49,050.23	65.22%	49,050	0	49,050	505	49,556
9	101-228 Data Processing / FD402 Equip - DP	24,125.17	32.08%	24,125	0	24,125	249	24,374
Subtotal		75,202.05	100.00%	\$75,202	\$0	\$75,202	\$775	\$75,977
Direct Bills						0		0
Total						\$75,202		\$75,977

Allocation Basis Units: \$ CY Depreciation Values

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 2: Telephone System

Seq. 2: Equipment Depreciation

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	7	4.40%	\$218	\$0	\$218	\$2	\$221
4	101-173 Administrator	1	0.63%	31	0	31	0	32
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	3	1.89%	94	0	94	1	95
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
19	101-276 CVR Navigator	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	11	6.92%	343	0	343	4	347
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	10	6.29%	312	0	312	3	315
28	101-299 Adult Drug Court	3	1.89%	94	0	94	1	95
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

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 2: Telephone System

Seq. 2: Equipment Depreciation

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Direct Bills						0		0
Total						\$4,959		\$5,010

Allocation Basis Units: # Phone Extensions

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Summary

Seq. 2: Equipment Depreciation

Seq #	Department Name	Equipment Deprecation	Telephone System	Total
3	101-101 Board of Comm	\$2,048	\$221	\$2,268
4	101-173 Administrator	0	32	32
6	101-215 County Clerk	0	221	221
7	101-253 Treasurer	0	158	158
8	101-265 Bldg & Gnds Maint	49,556	95	49,650
9	101-228 Data Processing / FD402 Equip - DP	24,374	158	24,531
13	101-257 Equalization	0	126	126
19	101-276 CVR Navigator	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	347	347
24	101-294 Probate Court	0	126	126
25	101-295 Multi-County Probation	0	158	158
26	101-296 Pros. Att'y	0	315	315
28	101-299 Adult Drug Court	0	95	95
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		\$75,977	\$5,010	\$80,987

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

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.

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 - FY2024 Actuals

13297
09/02/25

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	\$256,340	\$0	\$90,214	\$58,365	\$107,760
Fringe Benefits	S	65,011	0	22,880	14,802	27,329
Subtotal - Personnel Costs		\$321,351	\$0	\$113,094	\$73,167	\$135,090
Services & Supplies Cost						
725.000 Committee Meetings	P	16,072	0	0	0	16,072
727.000 Office Supplies	S	2,136	0	752	486	898
728.000 Postage	S	83	0	29	19	35
801.000 Professional Services	P	4,612	0	0	0	4,612
850.000 Telephone	S	432	0	152	98	182
851.000 Cell Phone	P	1,066	0	0	0	1,066
860.000 Travel Expenses	P	6,550	0	0	0	6,550
880.000 Community Promotion	P	180	0	0	0	180
903.000 Printing & Binding	P	1,083	0	0	0	1,083
955.000 Miscellaneous Expense	P	86	0	0	0	86
955.001 Registrations	P	1,929	0	0	0	1,929
Subtotal - Services & Supplies		\$34,229	\$0	\$933	\$604	\$32,692
Department Cost Total		\$355,580	\$0	\$114,027	\$73,771	\$167,782
Adjustments to Cost						
Subtotal - Adjustments		\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		355,580	0	114,027	73,771	167,782
General Admin Distribution			0	0	0	0
Grand Total		\$355,580	\$0	\$114,027	\$73,771	\$167,782

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

B. Incoming Costs (Default Spread Expenditures)

Seq. 3: 101-101 Board of Comm

Seq #	Department/Cost Pool	First Incoming	Second Incoming	County Coord.	HR / Payroll	Gen Gov't
1	Courthouse *	\$661	\$8	\$176	\$0	\$493
1	Annex	3,880	49	1,260	815	1,854
	Subtotal - Building Depreciation	4,541	57	1,436	815	2,347
2	Equipment Deprecation	2,027	21	657	425	966
2	Telephone System	218	2	71	46	104
	Subtotal - Equipment Depreciation	2,245	23	727	471	1,070
3	County Coord.	0	2,105	675	437	993
3	HR / Payroll	0	5,165	1,818	1,176	2,171
	Subtotal - 101-101 Board of Comm	0	7,269	2,493	1,613	3,164
4	County Admin	0	1,324	425	275	625
	Subtotal - 101-173 Administrator	0	1,324	425	275	625
5	Personnel Services	0	1,010	356	230	425
5	Postage	0	6	2	1	3
5	Audit	0	1,165	374	242	550
5	Cost Plan	0	826	265	171	390
5	Shared Use Vehicle	0	20	7	5	9
5	MERS Unfunded Liability	0	50,591	17,805	11,519	21,267
5	Admin Costs	0	159	51	33	75
	Subtotal - 101-200 County General	0	53,778	18,859	12,201	22,718
6	Accounting	0	2,317	743	481	1,093
6	HR / Payroll	0	8,079	2,843	1,839	3,396
	Subtotal - 101-215 County Clerk	0	10,396	3,586	2,320	4,490
7	GF Acct'g	0	3,240	1,039	672	1,529
	Subtotal - 101-253 Treasurer	0	3,240	1,039	672	1,529
8	Courthouse *	0	12,147	3,199	0	8,948
8	Annex	0	20,934	6,713	4,343	9,878
8	Liability Ins	0	4,263	1,367	884	2,011
	Subtotal - 101-265 Bldg & Gnds Maint	0	37,344	11,279	5,228	20,837
9	Network Services	0	33,973	10,894	7,048	16,030
9	Financial Software	0	440	141	91	208
9	Copier Lease	0	582	187	121	275
9	Copier Supplies and Use	0	527	185	120	222

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

B. Incoming Costs (Default Spread Expenditures)

Seq. 3: 101-101 Board of Comm

Seq #	Department/Cost Pool	First Incoming	Second Incoming	County Coord.	HR / Payroll	Gen Gov't
9	DP Specific	0	4,000	1,283	830	1,887
	Subtotal - 101-228 Data Processing / FD402 Equip - DP	0	39,521	12,690	8,210	18,621
10	Personnel	0	564	199	128	237
	Subtotal - 101-270 Human Resources	0	564	199	128	237
11	Self-Insurance	0	164	58	37	69
	Subtotal - 677 Self-Ins. Fund	0	164	58	37	69
Total Incoming		\$6,786	\$153,682	\$52,791	\$31,970	\$75,708
C. Total Allocated			\$516,048	\$166,818	\$105,741	\$243,490
				32.33%	20.49%	47.18%
						Not Allocated

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 1: County Coord.

Seq. 3: 101-101 Board of Comm

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	355,557	1.81%	\$2,105	\$0	\$2,105	\$0	\$2,105
4	101-173 Administrator	72,536	0.37%	429	0	429	191	620
5	101-200 County General	866,294	4.41%	5,128	0	5,128	2,277	7,405
6	101-215 County Clerk	369,630	1.88%	2,188	0	2,188	972	3,159
7	101-253 Treasurer	246,890	1.26%	1,461	0	1,461	649	2,110
8	101-265 Bldg & Gnds Maint	825,018	4.20%	4,883	0	4,883	2,169	7,052
9	101-228 Data Processing / FD402 Equip - DP	521,982	2.66%	3,090	0	3,090	1,372	4,462
10	101-270 Human Resources	3,538	0.02%	21	0	21	9	30
11	677 Self-Ins. Fund	950	0.00%	6	0	6	2	8
12	101-245 Survey & Remonument	41,308	0.21%	245	0	245	109	353
13	101-257 Equalization	248,227	1.26%	1,469	0	1,469	652	2,122
14	101-261 Elections	109,099	0.56%	646	0	646	287	933
15	101-262 Board of Canvass.	1,116	0.01%	7	0	7	3	10
16	101-267 DHS State Lease	3	0.00%	0	0	0	0	0
17	101-268 Fairgrounds	93,813	0.48%	555	0	555	247	802
19	101-276 CVR Navigator	25,162	0.13%	149	0	149	66	215
20	101-277 Victims' Rights Services	77,252	0.39%	457	0	457	203	660
21	101-278 Public Conserv.	69,785	0.36%	413	0	413	183	596
22	101-279 Public Advocate - Fam/Prob	203,558	1.04%	1,205	0	1,205	535	1,740
23	101-286 District Court	586,396	2.99%	3,471	0	3,471	1,541	5,012
24	101-294 Probate Court	321,878	1.64%	1,905	0	1,905	846	2,751
25	101-295 Multi-County Probation	1,834	0.01%	11	0	11	5	16
26	101-296 Pros. Att'y	574,219	2.93%	3,399	0	3,399	1,509	4,908
28	101-299 Adult Drug Court	21,318	0.11%	126	0	126	56	182
29	101-301 Sheriff Dept / Jail	1,616,523	8.24%	9,568	0	9,568	4,249	13,817
30	101-304 Sec. Road Patrol	105,553	0.54%	625	0	625	277	902

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 1: County Coord.

Seq. 3: 101-101 Board of Comm

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
31	101-306 DNR Safety Programs	14,837	0.08%	88	0	88	39	127
32	101-307 School Liaison Program	51,121	0.26%	303	0	303	134	437
34	101-312 Stone Garden Fed Grant	64,810	0.33%	384	0	384	170	554
36	101-314 HUNT Program	95,293	0.49%	564	0	564	250	815
37	101-351 Jail	2,469,160	12.58%	14,615	0	14,615	6,490	21,105
38	101-426 Emerg'y Prepare	64,061	0.33%	379	0	379	168	548
39	101-430 Animal Control	145,422	0.74%	861	0	861	382	1,243
40	101-442 Drain Comm.	15,860	0.08%	94	0	94	42	136
41	101-602 NE MI Mental Health	150,294	0.77%	890	0	890	395	1,285
42	101-648 Medical Examiner	89,079	0.45%	527	0	527	234	761
43	101-690 Home Improvement	47,166	0.24%	279	0	279	124	403
44	101-702 Planning Comm.	1,364	0.01%	8	0	8	4	12
45	101-704 Com Dev Approp to Outside Orgs	129,518	0.66%	767	0	767	340	1,107
46	101-710 MSU Extension	62,091	0.32%	368	0	368	163	531
47	101-711 Reg. of Deeds	247,746	1.26%	1,466	0	1,466	651	2,118
52	208 Parks & Rec Fund	315,209	1.61%	1,866	0	1,866	829	2,694
53	210 Ambulance Fund	1,306,878	6.66%	7,735	0	7,735	3,435	11,171
54	213 New Jail Millage	1,273	0.01%	8	0	8	3	11
55	214 American Rescue Plan	132,581	0.68%	785	0	785	348	1,133
61	F221 District Health Dept #4 Fund	113,118	0.58%	670	0	670	297	967
62	F225 Soil Erosion	20,771	0.11%	123	0	123	55	178
63	F245 711 Chisholm Building	35,105	0.18%	208	0	208	92	300
64	246 District Health Dept Bldg	271,717	1.38%	1,608	0	1,608	714	2,323
65	256 ROD Auto Fund	15,189	0.08%	90	0	90	40	130

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 1: County Coord.

Seq. 3: 101-101 Board of Comm

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66	259 Crim. Justice Train. Fund	3,199	0.02%	19	0	19	8	27
67	260 Indigent Defense	1,088,289	5.55%	6,442	0	6,442	2,861	9,302
68	261 Enhanced 911 Fund	1,015,200	5.17%	6,009	0	6,009	2,669	8,677
69	263 Concealed Pistol Licensing	326	0.00%	2	0	2	1	3
70	264 Local Correct. Officer Train.	9,797	0.05%	58	0	58	26	84
71	266 Huron Undercover Narcotic Team	159,648	0.81%	945	0	945	420	1,365
72	269 Law Library Fund	5,352	0.03%	32	0	32	14	46
75	273 Plaza Pool Fund	303,778	1.55%	1,798	0	1,798	798	2,597
76	276 Housing Comm Fund	249,560	1.27%	1,477	0	1,477	656	2,133
77	F280 Youth & Rec Fund	324,614	1.65%	1,921	0	1,921	853	2,775
78	F283 Land Bank Authority	13,087	0.07%	77	0	77	34	112
79	F284 Opioid Settlement Fund	153,882	0.78%	911	0	911	404	1,315
81	287 Older Persons Act Fund	604,856	3.08%	3,580	0	3,580	1,590	5,170
82	290 Dept. of Human Services	7,998	0.04%	47	0	47	21	68
83	292 Child Care Fund	863,106	4.40%	5,109	0	5,109	2,269	7,377
84	293 Veterans' Affairs	198,518	1.01%	1,175	0	1,175	522	1,697
85	295 Airport Fund	1,024,204	5.22%	6,062	0	6,062	2,692	8,754
86	F296 DHS - Child Care Sub Acct	2,775	0.01%	16	0	16	7	24
87	F297 Materials Mngmt Plan	25,000	0.13%	148	0	148	66	214
90	363 Capital Improve P&I Debt Fund	50	0.00%	0	0	0	0	0
91	366 Jail Bldg Debt	595	0.00%	4	0	4	2	5
92	381 Airport Debt Fund	580	0.00%	3	0	3	2	5
96	F482 Airport MDOT Runway	185,327	0.94%	1,097	0	1,097	487	1,584

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 1: County Coord.

Seq. 3: 101-101 Board of Comm

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97	631 Bldg & Grnds Maint Fund	33,993	0.17%	201	0	201	89	291
102	Other	132,886	0.68%	787	0	787	349	1,136
Subtotal		19,625,722	100.00%	\$116,165	\$0	\$116,165	\$50,653	\$166,818
Direct Bills						0		0
Total						\$116,165		\$166,818

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

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 2: HR / Payroll

Seq. 3: 101-101 Board of Comm

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	7.71	6.88%	\$5,165	\$0	\$5,165	\$0	\$5,165
4	101-173 Administrator	0.04	0.04%	27	0	27	12	39
6	101-215 County Clerk	5.00	4.46%	3,349	0	3,349	1,472	4,821
7	101-253 Treasurer	3.00	2.68%	2,010	0	2,010	883	2,893
8	101-265 Bldg & Gnds Maint	6.69	5.97%	4,482	0	4,482	1,969	6,450
9	101-228 Data Processing / FD402 Equip - DP	2.62	2.34%	1,755	0	1,755	771	2,526
13	101-257 Equalization	2.61	2.33%	1,748	0	1,748	768	2,517
21	101-278 Public Conserv.	0.61	0.54%	409	0	409	180	588
23	101-286 District Court	9.18	8.19%	6,150	0	6,150	2,702	8,851
24	101-294 Probate Court	3.00	2.68%	2,010	0	2,010	883	2,893
26	101-296 Pros. Att'y	8.02	7.16%	5,373	0	5,373	2,360	7,733
28	101-299 Adult Drug Court	0.07	0.06%	47	0	47	21	67
29	101-301 Sheriff Dept / Jail	40.14	35.83%	26,890	0	26,890	11,813	38,703
46	101-710 MSU Extension	0.58	0.52%	389	0	389	171	559
47	101-711 Reg. of Deeds	3.66	3.27%	2,452	0	2,452	1,077	3,529
52	208 Parks & Rec Fund	3.38	3.02%	2,264	0	2,264	995	3,259
68	261 Enhanced 911 Fund	11.30	10.09%	7,570	0	7,570	3,326	10,895
76	276 Housing Comm Fund	0.74	0.66%	496	0	496	218	714
84	293 Veterans' Affairs	2.10	1.87%	1,407	0	1,407	618	2,025
85	295 Airport Fund	1.57	1.40%	1,052	0	1,052	462	1,514
Subtotal		112.02	100.00%	\$75,042	\$0	\$75,042	\$30,699	\$105,741
Direct Bills						0		0
Total						\$75,042		\$105,741

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

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Summary

Seq. 3: 101-101 Board of Comm

Seq #	Department Name	County Coord.	HR / Payroll	Total
3	101-101 Board of Comm	\$2,105	\$5,165	\$7,269
4	101-173 Administrator	620	39	659
5	101-200 County General	7,405	0	7,405
6	101-215 County Clerk	3,159	4,821	7,980
7	101-253 Treasurer	2,110	2,893	5,003
8	101-265 Bldg & Gnds Maint	7,052	6,450	13,502
9	101-228 Data Processing / FD402 Equip - DP	4,462	2,526	6,988
10	101-270 Human Resources	30	0	30
11	677 Self-Ins. Fund	8	0	8
12	101-245 Survey & Remonument	353	0	353
13	101-257 Equalization	2,122	2,517	4,638
14	101-261 Elections	933	0	933
15	101-262 Board of Canvass.	10	0	10
16	101-267 DHS State Lease	0	0	0
17	101-268 Fairgrounds	802	0	802
19	101-276 CVR Navigator	215	0	215
20	101-277 Victims' Rights Services	660	0	660
21	101-278 Public Conserv.	596	588	1,185
22	101-279 Public Advocate - Fam/Prob	1,740	0	1,740
23	101-286 District Court	5,012	8,851	13,864
24	101-294 Probate Court	2,751	2,893	5,644
25	101-295 Multi-County Probation	16	0	16
26	101-296 Pros. Att'y	4,908	7,733	12,641
28	101-299 Adult Drug Court	182	67	250
29	101-301 Sheriff Dept / Jail	13,817	38,703	52,520
30	101-304 Sec. Road Patrol	902	0	902
31	101-306 DNR Safety Programs	127	0	127
32	101-307 School Liaison Program	437	0	437
34	101-312 Stone Garden Fed Grant	554	0	554
36	101-314 HUNT Program	815	0	815
37	101-351 Jail	21,105	0	21,105
38	101-426 Emerg'y Prepare	548	0	548

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Summary

Seq. 3: 101-101 Board of Comm

Seq #	Department Name	County Coord.	HR / Payroll	Total
39	101-430 Animal Control	1,243	0	1,243
40	101-442 Drain Comm.	136	0	136
41	101-602 NE MI Mental Health	1,285	0	1,285
42	101-648 Medical Examiner	761	0	761
43	101-690 Home Improvement	403	0	403
44	101-702 Planning Comm.	12	0	12
45	101-704 Com Dev Approp to Outside Orgs	1,107	0	1,107
46	101-710 MSU Extension	531	559	1,090
47	101-711 Reg. of Deeds	2,118	3,529	5,647
52	208 Parks & Rec Fund	2,694	3,259	5,953
53	210 Ambulance Fund	11,171	0	11,171
54	213 New Jail Millage	11	0	11
55	214 American Rescue Plan	1,133	0	1,133
61	F221 District Health Dept #4 Fund	967	0	967
62	F225 Soil Erosion	178	0	178
63	F245 711 Chisholm Building	300	0	300
64	246 District Health Dept Bldg	2,323	0	2,323
65	256 ROD Auto Fund	130	0	130
66	259 Crim. Justice Train. Fund	27	0	27
67	260 Indigent Defense	9,302	0	9,302
68	261 Enhanced 911 Fund	8,677	10,895	19,573
69	263 Concealed Pistol Licensing	3	0	3
70	264 Local Correct. Officer Train.	84	0	84
71	266 Huron Undercover Narcotic Team	1,365	0	1,365
72	269 Law Library Fund	46	0	46
75	273 Plaza Pool Fund	2,597	0	2,597
76	276 Housing Comm Fund	2,133	714	2,847
77	F280 Youth & Rec Fund	2,775	0	2,775
78	F283 Land Bank Authority	112	0	112
79	F284 Opioid Settlement Fund	1,315	0	1,315
81	287 Older Persons Act Fund	5,170	0	5,170
82	290 Dept. of Human Services	68	0	68

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Summary

Seq. 3: 101-101 Board of Comm

Seq #	Department Name	County Coord.	HR / Payroll	Total
83	292 Child Care Fund	7,377	0	7,377
84	293 Veterans' Affairs	1,697	2,025	3,722
85	295 Airport Fund	8,754	1,514	10,268
86	F296 DHS - Child Care Sub Acct	24	0	24
87	F297 Materials Mngmt Plan	214	0	214
90	363 Capital Improve P&I Debt Fund	0	0	0
91	366 Jail Bldg Debt	5	0	5
92	381 Airport Debt Fund	5	0	5
96	F482 Airport MDOT Runway	1,584	0	1,584
97	631 Bldg & Grnds Maint Fund	291	0	291
102	Other	1,136	0	1,136
Direct Bills		\$0	\$0	\$0
Total		\$166,818	\$105,741	\$272,558

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

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 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 - FY2024 Actuals

13297
09/02/25

Seq. 4: 101-173
Administrator

A. Department Costs

Description	Type	Amount	General Admin	County Admin
Personnel Costs				
Salaries	S1	\$62,639	\$0	\$62,639
Fringe Benefits	S	9,399	0	9,399
Subtotal - Personnel Costs		\$72,037	\$0	\$72,037
Services & Supplies Cost				
851.000 Cell Phone	S	467	0	467
860.000 Travel	S	30	0	30
Subtotal - Services & Supplies		\$497	\$0	\$497
Department Cost Total		\$72,534	\$0	\$72,534
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		72,534	0	72,534
General Admin Distribution			0	0
Grand Total		\$72,534	\$0	\$72,534

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

B. Incoming Costs (Default Spread Expenditures)

Seq. 4: 101-173 Administrator

Seq #	Department/Cost Pool	First Incoming	Second Incoming	County Admin
1	Courthouse	\$62	\$1	\$63
	Subtotal - Building Depreciation	62	1	63
2	Telephone System	31	0	32
	Subtotal - Equipment Depreciation	31	0	32
3	County Coord.	429	191	620
3	HR / Payroll	27	12	39
	Subtotal - 101-101 Board of Comm	456	202	659
4	County Admin	0	270	270
	Subtotal - 101-173 Administrator	0	270	270
5	Personnel Services	0	5	5
5	Audit	0	238	238
5	Cost Plan	0	826	826
5	Shared Use Vehicle	0	0	0
5	MERS Unfunded Liability	0	262	262
5	Admin Costs	0	32	32
	Subtotal - 101-200 County General	0	1,364	1,364
6	Accounting	0	473	473
6	HR / Payroll	0	42	42
	Subtotal - 101-215 County Clerk	0	515	515
7	GF Acct'g	0	913	913
	Subtotal - 101-253 Treasurer	0	913	913
8	Courthouse	0	1,146	1,146
8	Liability Ins	0	870	870
	Subtotal - 101-265 Bldg & Gnds Maint	0	2,016	2,016
9	Network Services	0	1,788	1,788
9	Financial Software	0	90	90
9	Copier Supplies and Use	0	3	3
	Subtotal - 101-228 Data Processing / FD402 Equip - DP	0	1,881	1,881
10	Personnel	0	3	3
	Subtotal - 101-270 Human Resources	0	3	3
11	Self-Insurance	0	1	1
	Subtotal - 677 Self-Ins. Fund	0	1	1

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

B. Incoming Costs (Default Spread Expenditures)

Seq. 4: 101-173 Administrator

Seq #	Department/Cost Pool	First Incoming	Second Incoming	County Admin
Total Incoming		\$550	\$7,166	\$7,716
C. Total Allocated			\$80,250	\$80,250
				100.00%

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 1: County Admin

Seq. 4: 101-173 Administrator

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	355,557	1.81%	\$1,324	\$0	\$1,324	\$0	\$1,324
4	101-173 Administrator	72,536	0.37%	270	0	270	0	270
5	101-200 County General	866,294	4.41%	3,226	0	3,226	323	3,549
6	101-215 County Clerk	369,630	1.88%	1,376	0	1,376	138	1,514
7	101-253 Treasurer	246,890	1.26%	919	0	919	92	1,012
8	101-265 Bldg & Gnds Maint	825,018	4.20%	3,072	0	3,072	308	3,380
9	101-228 Data Processing / FD402 Equip - DP	521,982	2.66%	1,944	0	1,944	195	2,139
10	101-270 Human Resources	3,538	0.02%	13	0	13	1	14
11	677 Self-Ins. Fund	950	0.00%	4	0	4	0	4
12	101-245 Survey & Remonument	41,308	0.21%	154	0	154	15	169
13	101-257 Equalization	248,227	1.26%	924	0	924	93	1,017
14	101-261 Elections	109,099	0.56%	406	0	406	41	447
15	101-262 Board of Canvass.	1,116	0.01%	4	0	4	0	5
16	101-267 DHS State Lease	3	0.00%	0	0	0	0	0
17	101-268 Fairgrounds	93,813	0.48%	349	0	349	35	384
19	101-276 CVR Navigator	25,162	0.13%	94	0	94	9	103
20	101-277 Victims' Rights Services	77,252	0.39%	288	0	288	29	317
21	101-278 Public Conserv.	69,785	0.36%	260	0	260	26	286
22	101-279 Public Advocate - Fam/Prob	203,558	1.04%	758	0	758	76	834
23	101-286 District Court	586,396	2.99%	2,184	0	2,184	219	2,403
24	101-294 Probate Court	321,878	1.64%	1,199	0	1,199	120	1,319
25	101-295 Multi-County Probation	1,834	0.01%	7	0	7	1	8
26	101-296 Pros. Att'y	574,219	2.93%	2,138	0	2,138	214	2,353
28	101-299 Adult Drug Court	21,318	0.11%	79	0	79	8	87
29	101-301 Sheriff Dept / Jail	1,616,523	8.24%	6,020	0	6,020	603	6,623
30	101-304 Sec. Road Patrol	105,553	0.54%	393	0	393	39	432

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 1: County Admin

Seq. 4: 101-173 Administrator

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
31	101-306 DNR Safety Programs	14,837	0.08%	55	0	55	6	61
32	101-307 School Liaison Program	51,121	0.26%	190	0	190	19	209
34	101-312 Stone Garden Fed Grant	64,810	0.33%	241	0	241	24	266
36	101-314 HUNT Program	95,293	0.49%	355	0	355	36	390
37	101-351 Jail	2,469,160	12.58%	9,195	0	9,195	922	10,117
38	101-426 Emerg'y Prepare	64,061	0.33%	239	0	239	24	262
39	101-430 Animal Control	145,422	0.74%	542	0	542	54	596
40	101-442 Drain Comm.	15,860	0.08%	59	0	59	6	65
41	101-602 NE MI Mental Health	150,294	0.77%	560	0	560	56	616
42	101-648 Medical Examiner	89,079	0.45%	332	0	332	33	365
43	101-690 Home Improvement	47,166	0.24%	176	0	176	18	193
44	101-702 Planning Comm.	1,364	0.01%	5	0	5	1	6
45	101-704 Com Dev Approp to Outside Orgs	129,518	0.66%	482	0	482	48	531
46	101-710 MSU Extension	62,091	0.32%	231	0	231	23	254
47	101-711 Reg. of Deeds	247,746	1.26%	923	0	923	92	1,015
52	208 Parks & Rec Fund	315,209	1.61%	1,174	0	1,174	118	1,291
53	210 Ambulance Fund	1,306,878	6.66%	4,867	0	4,867	488	5,354
54	213 New Jail Millage	1,273	0.01%	5	0	5	0	5
55	214 American Rescue Plan	132,581	0.68%	494	0	494	49	543
61	F221 District Health Dept #4 Fund	113,118	0.58%	421	0	421	42	463
62	F225 Soil Erosion	20,771	0.11%	77	0	77	8	85
63	F245 711 Chisholm Building	35,105	0.18%	131	0	131	13	144
64	246 District Health Dept Bldg	271,717	1.38%	1,012	0	1,012	101	1,113
65	256 ROD Auto Fund	15,189	0.08%	57	0	57	6	62

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 1: County Admin

Seq. 4: 101-173 Administrator

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66	259 Crim. Justice Train. Fund	3,199	0.02%	12	0	12	1	13
67	260 Indigent Defense	1,088,289	5.55%	4,053	0	4,053	406	4,459
68	261 Enhanced 911 Fund	1,015,200	5.17%	3,780	0	3,780	379	4,159
69	263 Concealed Pistol Licensing	326	0.00%	1	0	1	0	1
70	264 Local Correct. Officer Train.	9,797	0.05%	36	0	36	4	40
71	266 Huron Undercover Narcotic Team	159,648	0.81%	595	0	595	60	654
72	269 Law Library Fund	5,352	0.03%	20	0	20	2	22
75	273 Plaza Pool Fund	303,778	1.55%	1,131	0	1,131	113	1,245
76	276 Housing Comm Fund	249,560	1.27%	929	0	929	93	1,022
77	F280 Youth & Rec Fund	324,614	1.65%	1,209	0	1,209	121	1,330
78	F283 Land Bank Authority	13,087	0.07%	49	0	49	5	54
79	F284 Opioid Settlement Fund	153,882	0.78%	573	0	573	57	630
81	287 Older Persons Act Fund	604,856	3.08%	2,252	0	2,252	226	2,478
82	290 Dept. of Human Services	7,998	0.04%	30	0	30	3	33
83	292 Child Care Fund	863,106	4.40%	3,214	0	3,214	322	3,536
84	293 Veterans' Affairs	198,518	1.01%	739	0	739	74	813
85	295 Airport Fund	1,024,204	5.22%	3,814	0	3,814	382	4,196
86	F296 DHS - Child Care Sub Acct	2,775	0.01%	10	0	10	1	11
87	F297 Materials Mngmt Plan	25,000	0.13%	93	0	93	9	102
90	363 Capital Improve P&I Debt Fund	50	0.00%	0	0	0	0	0
91	366 Jail Bldg Debt	595	0.00%	2	0	2	0	2
92	381 Airport Debt Fund	580	0.00%	2	0	2	0	2
96	F482 Airport MDOT Runway	185,327	0.94%	690	0	690	69	759

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 1: County Admin

Seq. 4: 101-173 Administrator

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97	631 Bldg & Grnds Maint Fund	33,993	0.17%	127	0	127	13	139
102	Other	132,886	0.68%	495	0	495	50	544
Subtotal		19,625,722	100.00%	\$73,084	\$0	\$73,084	\$7,166	\$80,250
Direct Bills						0		0
Total						\$73,084		\$80,250

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

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Summary

Seq. 4: 101-173 Administrator

Seq #	Department Name	County Admin	Total
3	101-101 Board of Comm	\$1,324	\$1,324
4	101-173 Administrator	270	270
5	101-200 County General	3,549	3,549
6	101-215 County Clerk	1,514	1,514
7	101-253 Treasurer	1,012	1,012
8	101-265 Bldg & Gnds Maint	3,380	3,380
9	101-228 Data Processing / FD402 Equip - DP	2,139	2,139
10	101-270 Human Resources	14	14
11	677 Self-Ins. Fund	4	4
12	101-245 Survey & Remonument	169	169
13	101-257 Equalization	1,017	1,017
14	101-261 Elections	447	447
15	101-262 Board of Canvass.	5	5
16	101-267 DHS State Lease	0	0
17	101-268 Fairgrounds	384	384
19	101-276 CVR Navigator	103	103
20	101-277 Victims' Rights Services	317	317
21	101-278 Public Conserv.	286	286
22	101-279 Public Advocate - Fam/Prob	834	834
23	101-286 District Court	2,403	2,403
24	101-294 Probate Court	1,319	1,319
25	101-295 Multi-County Probation	8	8
26	101-296 Pros. Att'y	2,353	2,353
28	101-299 Adult Drug Court	87	87
29	101-301 Sheriff Dept / Jail	6,623	6,623
30	101-304 Sec. Road Patrol	432	432
31	101-306 DNR Safety Programs	61	61
32	101-307 School Liaison Program	209	209
34	101-312 Stone Garden Fed Grant	266	266
36	101-314 HUNT Program	390	390
37	101-351 Jail	10,117	10,117
38	101-426 Emerg'y Prepare	262	262

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Summary

Seq. 4: 101-173 Administrator

Seq #	Department Name	County Admin	Total
39	101-430 Animal Control	596	596
40	101-442 Drain Comm.	65	65
41	101-602 NE MI Mental Health	616	616
42	101-648 Medical Examiner	365	365
43	101-690 Home Improvement	193	193
44	101-702 Planning Comm.	6	6
45	101-704 Com Dev Approp to Outside Orgs	531	531
46	101-710 MSU Extension	254	254
47	101-711 Reg. of Deeds	1,015	1,015
52	208 Parks & Rec Fund	1,291	1,291
53	210 Ambulance Fund	5,354	5,354
54	213 New Jail Millage	5	5
55	214 American Rescue Plan	543	543
61	F221 District Health Dept #4 Fund	463	463
62	F225 Soil Erosion	85	85
63	F245 711 Chisholm Building	144	144
64	246 District Health Dept Bldg	1,113	1,113
65	256 ROD Auto Fund	62	62
66	259 Crim. Justice Train. Fund	13	13
67	260 Indigent Defense	4,459	4,459
68	261 Enhanced 911 Fund	4,159	4,159
69	263 Concealed Pistol Licensing	1	1
70	264 Local Correct. Officer Train.	40	40
71	266 Huron Undercover Narcotic Team	654	654
72	269 Law Library Fund	22	22
75	273 Plaza Pool Fund	1,245	1,245
76	276 Housing Comm Fund	1,022	1,022
77	F280 Youth & Rec Fund	1,330	1,330
78	F283 Land Bank Authority	54	54
79	F284 Opioid Settlement Fund	630	630
81	287 Older Persons Act Fund	2,478	2,478
82	290 Dept. of Human Services	33	33

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Summary

Seq. 4: 101-173 Administrator

Seq #	Department Name	County Admin	Total
83	292 Child Care Fund	3,536	3,536
84	293 Veterans' Affairs	813	813
85	295 Airport Fund	4,196	4,196
86	F296 DHS - Child Care Sub Acct	11	11
87	F297 Materials Mngmt Plan	102	102
90	363 Capital Improve P&I Debt Fund	0	0
91	366 Jail Bldg Debt	2	2
92	381 Airport Debt Fund	2	2
96	F482 Airport MDOT Runway	759	759
97	631 Bldg & Grnds Maint Fund	139	139
102	Other	544	544
Direct Bills		\$0	\$0
Total		\$80,250	\$80,250

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

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 Coordinator does not provide any services to these departments.

Postage - Costs of the postage machine rental and supplies are identified within this function and allocated to benefitting 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 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.

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

101-200 County General

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 - FY2024 Actuals

13297
09/02/25

A. Department Costs

Seq. 5: 101-200
County General

Description	Type	Amount	General Admin	Personnel Services	Postage	Audit	Cost Plan
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							
724.022 Retirement - Unfunded Liability	P	617,605	0	0	0	0	0
724.023 Northland Library MERS Unfunded Liability	P	28,056	0	0	0	0	0
724.024 Housing MERS Unfunded Liability	P	15,000	0	0	0	0	0
801.000 Professional Services	P	12,113	0	12,113	0	0	0
801.002 Outside Attorney Fees	P	87,336	0	0	0	0	0
801.006 Target Service Agreement	P	10,000	0	0	0	0	0
802.000 New Employee Testing	P	0	0	0	0	0	0
803.000 Public Bonds	P	3,011	0	0	0	0	0
804.000 Group Accident Insurance	P	0	0	0	0	0	0
820.000 Audit Services	P	69,510	0	0	0	69,510	0
821.000 Cost Allocation Contract	P	9,000	0	0	0	0	9,000
826.000 Vehicle Maint Management	P	16	0	0	0	0	0
903.000 Printing & Binding	P	219	0	219	0	0	0
934.000 Vehicle Maintenance	P	320	0	0	0	0	0
940.001 Postage - Rental/Maint Agree/Supplies	P	3,853	0	0	3,853	0	0
948.000 Vehicle Lease	P	0	0	0	0	0	0
955.000 Miscellaneous Expense	P	20	0	0	0	0	0
955.002 Dues and Subscriptions (ASCAP, BMI, MUNETRIX)	P	8,702	0	0	0	0	0
962.000 County Settlements	P	1,533	0	0	0	0	0
Subtotal - Services & Supplies		\$866,294	\$0	\$12,332	\$3,853	\$69,510	\$9,000
Department Cost Total		\$866,294	\$0	\$12,332	\$3,853	\$69,510	\$9,000

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

A. Department Costs

Seq. 5: 101-200
County General

Description	Type	Amount	General Admin	Personnel Services	Postage	Audit	Cost Plan
Adjustments to Cost							
Subtotal - Adjustments		\$0	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		866,294	0	12,332	3,853	69,510	9,000
General Admin Distribution			0	0	0	0	0
Grand Total		\$866,294	\$0	\$12,332	\$3,853	\$69,510	\$9,000

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

A. Department Costs

Seq. 5: 101-200
County General

Description	Type	Amount	Insurance / Bonds	Shared Use Vehicle	MERS Unfunded Liability	Housing MERS	Library MERS Liability
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							
724.022 Retirement - Unfunded Liability	P	617,605	0	0	617,605	0	0
724.023 Northland Library MERS Unfunded Liability	P	28,056	0	0	0	0	28,056
724.024 Housing MERS Unfunded Liability	P	15,000	0	0	0	15,000	0
801.000 Professional Services	P	12,113	0	0	0	0	0
801.002 Outside Attorney Fees	P	87,336	0	0	0	0	0
801.006 Target Service Agreement	P	10,000	0	0	0	0	0
802.000 New Employee Testing	P	0	0	0	0	0	0
803.000 Public Bonds	P	3,011	3,011	0	0	0	0
804.000 Group Accident Insurance	P	0	0	0	0	0	0
820.000 Audit Services	P	69,510	0	0	0	0	0
821.000 Cost Allocation Contract	P	9,000	0	0	0	0	0
826.000 Vehicle Maint Management	P	16	0	16	0	0	0
903.000 Printing & Binding	P	219	0	0	0	0	0
934.000 Vehicle Maintenance	P	320	0	320	0	0	0
940.001 Postage - Rental/Maint Agree/Supplies	P	3,853	0	0	0	0	0
948.000 Vehicle Lease	P	0	0	0	0	0	0
955.000 Miscellaneous Expense	P	20	0	0	0	0	0
955.002 Dues and Subscriptions (ASCAP, BMI, MUNETRIX)	P	8,702	0	0	0	0	0
962.000 County Settlements	P	1,533	0	0	0	0	0
Subtotal - Services & Supplies		\$866,294	\$3,011	\$336	\$617,605	\$15,000	\$28,056
Department Cost Total		\$866,294	\$3,011	\$336	\$617,605	\$15,000	\$28,056

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

A. Department Costs

Seq. 5: 101-200
County General

Description	Type	Amount	Insurance / Bonds	Shared Use Vehicle	MERS Unfunded Liability	Housing MERS	Library MERS Liability
Adjustments to Cost							
Subtotal - Adjustments		\$0	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		866,294	3,011	336	617,605	15,000	28,056
General Admin Distribution			0	0	0	0	0
Grand Total		\$866,294	\$3,011	\$336	\$617,605	\$15,000	\$28,056

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Seq. 5: 101-200
County General

A. Department Costs

Description	Type	Amount	Admin Costs	Gen Gov't
Personnel Costs				
Salaries		\$0	\$0	\$0
Fringe Benefits		0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0
Services & Supplies Cost				
724.022 Retirement - Unfunded Liability	P	617,605	0	0
724.023 Northland Library MERS Unfunded Liability	P	28,056	0	0
724.024 Housing MERS Unfunded Liability	P	15,000	0	0
801.000 Professional Services	P	12,113	0	0
801.002 Outside Attorney Fees	P	87,336	0	87,336
801.006 Target Service Agreement	P	10,000	0	10,000
802.000 New Employee Testing	P	0	0	0
803.000 Public Bonds	P	3,011	0	0
804.000 Group Accident Insurance	P	0	0	0
820.000 Audit Services	P	69,510	0	0
821.000 Cost Allocation Contract	P	9,000	0	0
826.000 Vehicle Maint Management	P	16	0	0
903.000 Printing & Binding	P	219	0	0
934.000 Vehicle Maintenance	P	320	0	0
940.001 Postage - Rental/Maint Agree/Supplies	P	3,853	0	0
948.000 Vehicle Lease	P	0	0	0
955.000 Miscellaneous Expense	P	20	0	20
955.002 Dues and Subscriptions (ASCAP, BMI, MUNETRIX)	P	8,702	8,702	0
962.000 County Settlements	P	1,533	0	1,533
Subtotal - Services & Supplies		\$866,294	\$8,702	\$98,889
Department Cost Total		\$866,294	\$8,702	\$98,889

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Seq. 5: 101-200
County General

A. Department Costs

Description	Type	Amount	Admin Costs	Gen Gov't
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		866,294	8,702	98,889
General Admin Distribution			0	0
Grand Total		\$866,294	\$8,702	\$98,889

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

B. Incoming Costs (Default Spread Expenditures)

Seq. 5: 101-200 County General

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Personnel Services	Postage	Audit	Cost Plan
3	County Coord.	\$5,128	\$2,277	\$105	\$33	\$594	\$77
	Subtotal - 101-101 Board of Comm	5,128	2,277	105	33	594	77
4	County Admin	3,226	323	51	16	285	37
	Subtotal - 101-173 Administrator	3,226	323	51	16	285	37
5	Audit	0	2,838	40	13	228	29
5	Cost Plan	0	826	12	4	66	9
5	Admin Costs	0	388	6	2	31	4
	Subtotal - 101-200 County General	0	4,052	58	18	325	42
6	Accounting	0	5,646	80	25	453	59
	Subtotal - 101-215 County Clerk	0	5,646	80	25	453	59
7	GF Acct'g *	0	942	311	70	70	5
	Subtotal - 101-253 Treasurer	0	942	311	70	70	5
8	Liability Ins	0	10,386	148	46	833	108
	Subtotal - 101-265 Bldg & Gnds Maint	0	10,386	148	46	833	108
9	Financial Software	0	1,072	15	5	86	11
	Subtotal - 101-228 Data Processing / FD402 Equip - DP	0	1,072	15	5	86	11
Total Incoming		\$8,354	\$24,699	\$768	\$212	\$2,646	\$339
C. Total Allocated			\$899,346	\$13,099	\$4,065	\$72,156	\$9,339
				1.46%	0.45%	8.02%	1.04%

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

B. Incoming Costs (Default Spread Expenditures)

Seq. 5: 101-200 County General

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Insurance / Bonds	Shared Use Vehicle	MERS Unfunded Liability	Housing MERS
3	County Coord.	\$5,128	\$2,277	\$26	\$3	\$5,279	\$128
	Subtotal - 101-101 Board of Comm	5,128	2,277	26	3	5,279	128
4	County Admin	3,226	323	12	1	2,530	61
	Subtotal - 101-173 Administrator	3,226	323	12	1	2,530	61
5	Audit	0	2,838	10	1	2,024	49
5	Cost Plan	0	826	3	0	589	14
5	Admin Costs	0	388	1	0	276	7
	Subtotal - 101-200 County General	0	4,052	14	2	2,889	70
6	Accounting	0	5,646	20	2	4,025	98
	Subtotal - 101-215 County Clerk	0	5,646	20	2	4,025	98
7	GF Acct'g *	0	942	11	75	91	0
	Subtotal - 101-253 Treasurer	0	942	11	75	91	0
8	Liability Ins	0	10,386	36	4	7,404	180
	Subtotal - 101-265 Bldg & Gnds Maint	0	10,386	36	4	7,404	180
9	Financial Software	0	1,072	4	0	764	19
	Subtotal - 101-228 Data Processing / FD402 Equip - DP	0	1,072	4	0	764	19
Total Incoming		\$8,354	\$24,699	\$122	\$87	\$22,983	\$556
C. Total Allocated			\$899,346	\$3,133	\$423	\$640,588	\$15,556
				0.35%	0.05%	71.23%	1.73%

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

B. Incoming Costs (Default Spread Expenditures)

Seq. 5: 101-200 County General

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Library MERS Liability	Admin Costs	Gen Gov't
3	County Coord.	\$5,128	\$2,277	\$240	\$74	\$845
	Subtotal - 101-101 Board of Comm	5,128	2,277	240	74	845
4	County Admin	3,226	323	115	36	405
	Subtotal - 101-173 Administrator	3,226	323	115	36	405
5	Audit	0	2,838	92	29	324
5	Cost Plan	0	826	27	8	94
5	Admin Costs	0	388	13	4	44
	Subtotal - 101-200 County General	0	4,052	131	41	463
6	Accounting	0	5,646	183	57	644
	Subtotal - 101-215 County Clerk	0	5,646	183	57	644
7	GF Acct'g *	0	942	80	27	203
	Subtotal - 101-253 Treasurer	0	942	80	27	203
8	Liability Ins	0	10,386	336	104	1,186
	Subtotal - 101-265 Bldg & Gnds Maint	0	10,386	336	104	1,186
9	Financial Software	0	1,072	35	11	122
	Subtotal - 101-228 Data Processing / FD402 Equip - DP	0	1,072	35	11	122
Total Incoming		\$8,354	\$24,699	\$1,120	\$349	\$3,869
C. Total Allocated			\$899,346	\$29,176	\$9,052	\$102,758
				3.24%	1.01%	11.43%
						Not Allocated

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 1: Personnel Services

Seq. 5: 101-200 County General

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	7.71	8.11%	\$1,010	\$0	\$1,010	\$0	\$1,010
4	101-173 Administrator	0.04	0.04%	5	0	5	0	5
6	101-215 County Clerk	5.00	5.26%	655	0	655	37	692
7	101-253 Treasurer	3.00	3.16%	393	0	393	22	415
8	101-265 Bldg & GnDs Maint	6.69	7.04%	877	0	877	50	926
9	101-228 Data Processing / FD402 Equip - DP	2.62	2.76%	343	0	343	19	363
13	101-257 Equalization	2.61	2.75%	342	0	342	19	361
21	101-278 Public Conserv.	0.61	0.64%	80	0	80	5	84
23	101-286 District Court	9.18	9.66%	1,203	0	1,203	68	1,271
24	101-294 Probate Court	3.00	3.16%	393	0	393	22	415
26	101-296 Pros. Att'y	8.02	8.44%	1,051	0	1,051	60	1,110
28	101-299 Adult Drug Court	0.07	0.07%	9	0	9	1	10
29	101-301 Sheriff Dept / Jail	40.14	42.24%	5,259	0	5,259	298	5,557
46	101-710 MSU Extension	0.58	0.61%	76	0	76	4	80
47	101-711 Reg. of Deeds	3.66	3.85%	480	0	480	27	507
84	293 Veterans' Affairs	2.10	2.21%	275	0	275	16	291
Subtotal		95.03	100.00%	\$12,451	\$0	\$12,451	\$649	\$13,099
Direct Bills						0		0
Total						\$12,451		\$13,099

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

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 2: Postage

Seq. 5: 101-200 County General

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	53.83	0.16%	\$6	\$0	\$6	\$0	\$6
6	101-215 County Clerk	5,721.37	16.98%	661	0	661	30	691
7	101-253 Treasurer	3,144.60	9.34%	363	0	363	16	380
13	101-257 Equalization	798.27	2.37%	92	0	92	4	96
20	101-277 Victims' Rights Services	37.06	0.11%	4	0	4	0	4
21	101-278 Public Conserv.	1,697.36	5.04%	196	0	196	9	205
23	101-286 District Court	10,254.63	30.44%	1,184	0	1,184	53	1,238
24	101-294 Probate Court	1,775.03	5.27%	205	0	205	9	214
26	101-296 Pros. Att'y	1,147.81	3.41%	133	0	133	6	139
29	101-301 Sheriff Dept / Jail	445.12	1.32%	51	0	51	2	54
43	101-690 Home Improvement	113.86	0.34%	13	0	13	1	14
47	101-711 Reg. of Deeds	3,640.52	10.81%	420	0	420	19	439
58	217 Multi-Co. Circuit Court Fund	934.40	2.77%	108	0	108	5	113
59	218 Multi-Co. FOC Fund	3,911.12	11.61%	452	0	452	20	472
85	295 Airport Fund	10.35	0.03%	1	0	1	0	1
Subtotal		33,685.33	100.00%	\$3,890	\$0	\$3,890	\$175	\$4,065
Direct Bills						0		0
Total						\$3,890		\$4,065

Allocation Basis Units: \$ Postage Expenditures

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 3: Audit

Seq. 5: 101-200 County General

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	355,557	1.66%	\$1,165	\$0	\$1,165	\$0	\$1,165
4	101-173 Administrator	72,536	0.34%	238	0	238	0	238
5	101-200 County General	866,294	4.04%	2,838	0	2,838	0	2,838
6	101-215 County Clerk	369,630	1.73%	1,211	0	1,211	36	1,247
7	101-253 Treasurer	246,890	1.15%	809	0	809	24	833
8	101-265 Bldg & Gnds Maint	825,018	3.85%	2,703	0	2,703	81	2,784
9	101-228 Data Processing / FD402 Equip - DP	521,982	2.44%	1,710	0	1,710	51	1,762
10	101-270 Human Resources	3,538	0.02%	12	0	12	0	12
11	677 Self-Ins. Fund	950	0.00%	3	0	3	0	3
12	101-245 Survey & Remonument	41,308	0.19%	135	0	135	4	139
13	101-257 Equalization	248,227	1.16%	813	0	813	24	838
14	101-261 Elections	109,099	0.51%	357	0	357	11	368
15	101-262 Board of Canvass.	1,116	0.01%	4	0	4	0	4
16	101-267 DHS State Lease	3	0.00%	0	0	0	0	0
17	101-268 Fairgrounds	93,813	0.44%	307	0	307	9	317
19	101-276 CVR Navigator	25,162	0.12%	82	0	82	2	85
20	101-277 Victims' Rights Services	77,252	0.36%	253	0	253	8	261
21	101-278 Public Conserv.	69,785	0.33%	229	0	229	7	236
22	101-279 Public Advocate - Fam/Prob	203,558	0.95%	667	0	667	20	687
23	101-286 District Court	586,396	2.74%	1,921	0	1,921	58	1,979
24	101-294 Probate Court	321,878	1.50%	1,055	0	1,055	32	1,086
25	101-295 Multi-County Probation	1,834	0.01%	6	0	6	0	6
26	101-296 Pros. Att'y	574,219	2.68%	1,881	0	1,881	56	1,938
28	101-299 Adult Drug Court	21,318	0.10%	70	0	70	2	72
29	101-301 Sheriff Dept / Jail	1,616,523	7.55%	5,297	0	5,297	159	5,455
30	101-304 Sec. Road Patrol	105,553	0.49%	346	0	346	10	356

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 3: Audit

Seq. 5: 101-200 County General

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
31	101-306 DNR Safety Programs	14,837	0.07%	49	0	49	1	50
32	101-307 School Liaison Program	51,121	0.24%	167	0	167	5	173
34	101-312 Stone Garden Fed Grant	64,810	0.30%	212	0	212	6	219
36	101-314 HUNT Program	95,293	0.44%	312	0	312	9	322
37	101-351 Jail	2,469,160	11.53%	8,090	0	8,090	242	8,333
38	101-426 Emerg'y Prepare	64,061	0.30%	210	0	210	6	216
39	101-430 Animal Control	145,422	0.68%	476	0	476	14	491
40	101-442 Drain Comm.	15,860	0.07%	52	0	52	2	54
41	101-602 NE MI Mental Health	150,294	0.70%	492	0	492	15	507
42	101-648 Medical Examiner	89,079	0.42%	292	0	292	9	301
43	101-690 Home Improvement	47,166	0.22%	155	0	155	5	159
44	101-702 Planning Comm.	1,364	0.01%	4	0	4	0	5
45	101-704 Com Dev Approp to Outside Orgs	129,518	0.60%	424	0	424	13	437
46	101-710 MSU Extension	62,091	0.29%	203	0	203	6	210
47	101-711 Reg. of Deeds	247,746	1.16%	812	0	812	24	836
52	208 Parks & Rec Fund	315,209	1.47%	1,033	0	1,033	31	1,064
53	210 Ambulance Fund	1,306,878	6.10%	4,282	0	4,282	128	4,410
54	213 New Jail Millage	1,273	0.01%	4	0	4	0	4
55	214 American Rescue Plan	132,581	0.62%	434	0	434	13	447
57	216 Family Div. - Juvenile	580,862	2.71%	1,903	0	1,903	57	1,960
58	217 Multi-Co. Circuit Court Fund	635,946	2.97%	2,084	0	2,084	62	2,146
59	218 Multi-Co. FOC Fund	576,868	2.69%	1,890	0	1,890	57	1,947
61	F221 District Health Dept #4 Fund	113,118	0.53%	371	0	371	11	382
62	F225 Soil Erosion	20,771	0.10%	68	0	68	2	70
63	F245 711 Chisholm Building	35,105	0.16%	115	0	115	3	118

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 3: Audit

Seq. 5: 101-200 County General

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64	246 District Health Dept Bldg	271,717	1.27%	890	0	890	27	917
65	256 ROD Auto Fund	15,189	0.07%	50	0	50	1	51
66	259 Crim. Justice Train. Fund	3,199	0.01%	10	0	10	0	11
67	260 Indigent Defense	1,088,289	5.08%	3,566	0	3,566	107	3,673
68	261 Enhanced 911 Fund	1,015,200	4.74%	3,326	0	3,326	100	3,426
69	263 Concealed Pistol Licensing	326	0.00%	1	0	1	0	1
70	264 Local Correct. Officer Train.	9,797	0.05%	32	0	32	1	33
71	266 Huron Undercover Narcotic Team	159,648	0.75%	523	0	523	16	539
72	269 Law Library Fund	5,352	0.02%	18	0	18	1	18
75	273 Plaza Pool Fund	303,778	1.42%	995	0	995	30	1,025
76	276 Housing Comm Fund	249,560	1.17%	818	0	818	25	842
77	F280 Youth & Rec Fund	324,614	1.52%	1,064	0	1,064	32	1,095
78	F283 Land Bank Authority	13,087	0.06%	43	0	43	1	44
79	F284 Opioid Settlement Fund	153,882	0.72%	504	0	504	15	519
81	287 Older Persons Act Fund	604,856	2.82%	1,982	0	1,982	59	2,041
82	290 Dept. of Human Services	7,998	0.04%	26	0	26	1	27
83	292 Child Care Fund	863,106	4.03%	2,828	0	2,828	85	2,913
84	293 Veterans' Affairs	198,518	0.93%	650	0	650	19	670
85	295 Airport Fund	1,024,204	4.78%	3,356	0	3,356	101	3,456
86	F296 DHS - Child Care Sub Acct	2,775	0.01%	9	0	9	0	9
87	F297 Materials Mngmt Plan	25,000	0.12%	82	0	82	2	84
90	363 Capital Improve P&I Debt Fund	50	0.00%	0	0	0	0	0
91	366 Jail Bldg Debt	595	0.00%	2	0	2	0	2

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 3: Audit

Seq. 5: 101-200 County General

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
92	381 Airport Debt Fund	580	0.00%	2	0	2	0	2
96	F482 Airport MDOT Runway	185,327	0.87%	607	0	607	18	625
97	631 Bldg & Grnds Maint Fund	33,993	0.16%	111	0	111	3	115
102	Other	132,886	0.62%	435	0	435	13	448
Subtotal		21,419,398	100.00%	\$70,180	\$0	\$70,180	\$1,976	\$72,156
Direct Bills						0		0
Total						\$70,180		\$72,156

Allocation Basis Units: \$ Operating Expenditures

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 4: Cost Plan

Seq. 5: 101-200 County General

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1	Building Depreciation	1	9.09%	\$826	\$0	\$826	\$0	\$826
2	Equipment Depreciation	1	9.09%	826	0	826	0	826
3	101-101 Board of Comm	1	9.09%	826	0	826	0	826
4	101-173 Administrator	1	9.09%	826	0	826	0	826
5	101-200 County General	1	9.09%	826	0	826	0	826
6	101-215 County Clerk	1	9.09%	826	0	826	42	868
7	101-253 Treasurer	1	9.09%	826	0	826	42	868
8	101-265 Bldg & Gnds Maint	1	9.09%	826	0	826	42	868
9	101-228 Data Processing / FD402 Equip - DP	1	9.09%	826	0	826	42	868
10	101-270 Human Resources	1	9.09%	826	0	826	42	868
11	677 Self-Ins. Fund	1	9.09%	826	0	826	42	868
Subtotal		11	100.00%	\$9,087	\$0	\$9,087	\$252	\$9,339
Direct Bills						0		0
Total						\$9,087		\$9,339

Allocation Basis Units: Equally among Central Service Departments

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 5: Insurance / Bonds

Seq. 5: 101-200 County General

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	101-253 Treasurer	100	100.00%	\$3,040	\$0	\$3,040	\$93	\$3,133
Subtotal		100	100.00%	\$3,040	\$0	\$3,040	\$93	\$3,133
Direct Bills						0		0
Total						\$3,040		\$3,133

Allocation Basis Units: Direct to 101-253 Treasurer

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 6: Shared Use Vehicle

Seq. 5: 101-200 County General

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	7.71	6.00%	\$20	\$0	\$20	\$0	\$20
4	101-173 Administrator	0.04	0.03%	0	0	0	0	0
6	101-215 County Clerk	5.00	3.89%	13	0	13	3	17
7	101-253 Treasurer	3.00	2.34%	8	0	8	2	10
8	101-265 Bldg & Gnds Maint	6.69	5.21%	18	0	18	5	22
9	101-228 Data Processing / FD402 Equip - DP	2.62	2.04%	7	0	7	2	9
13	101-257 Equalization	2.61	2.03%	7	0	7	2	9
21	101-278 Public Conserv.	0.61	0.47%	2	0	2	0	2
23	101-286 District Court	9.18	7.15%	24	0	24	6	31
24	101-294 Probate Court	3.00	2.34%	8	0	8	2	10
26	101-296 Pros. Att'y	8.02	6.24%	21	0	21	6	27
28	101-299 Adult Drug Court	0.07	0.05%	0	0	0	0	0
29	101-301 Sheriff Dept / Jail	40.14	31.25%	106	0	106	28	134
46	101-710 MSU Extension	0.58	0.45%	2	0	2	0	2
47	101-711 Reg. of Deeds	3.66	2.85%	10	0	10	3	12
52	208 Parks & Rec Fund	3.38	2.63%	9	0	9	2	11
57	216 Family Div. - Juvenile	3.00	2.34%	8	0	8	2	10
58	217 Multi-Co. Circuit Court Fund	6.88	5.36%	18	0	18	5	23
59	218 Multi-Co. FOC Fund	6.56	5.11%	17	0	17	5	22
68	261 Enhanced 911 Fund	11.30	8.80%	30	0	30	8	38
76	276 Housing Comm Fund	0.74	0.58%	2	0	2	1	2
84	293 Veterans' Affairs	2.10	1.63%	6	0	6	1	7
85	295 Airport Fund	1.57	1.22%	4	0	4	1	5
Subtotal		128.46	100.00%	\$339	\$0	\$339	\$84	\$423
Direct Bills						0		0
Total						\$339		\$423

Allocation Basis Units: FTEs of Benefitting Departments

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 7: MERS Unfunded Liability

Seq. 5: 101-200 County General

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	7.71	8.11%	\$50,591	\$0	\$50,591	\$0	\$50,591
4	101-173 Administrator	0.04	0.04%	262	0	262	0	262
6	101-215 County Clerk	5.00	5.26%	32,809	0	32,809	975	33,784
7	101-253 Treasurer	3.00	3.16%	19,685	0	19,685	585	20,270
8	101-265 Bldg & GnDs Maint	6.69	7.04%	43,898	0	43,898	1,305	45,203
9	101-228 Data Processing / FD402 Equip - DP	2.62	2.76%	17,192	0	17,192	511	17,703
13	101-257 Equalization	2.61	2.75%	17,126	0	17,126	509	17,635
21	101-278 Public Conserv.	0.61	0.64%	4,003	0	4,003	119	4,122
23	101-286 District Court	9.18	9.66%	60,237	0	60,237	1,791	62,028
24	101-294 Probate Court	3.00	3.16%	19,685	0	19,685	585	20,270
26	101-296 Pros. Att'y	8.02	8.44%	52,625	0	52,625	1,565	54,190
28	101-299 Adult Drug Court	0.07	0.07%	459	0	459	14	473
29	101-301 Sheriff Dept / Jail	40.14	42.24%	263,388	0	263,388	7,831	271,218
46	101-710 MSU Extension	0.58	0.61%	3,806	0	3,806	113	3,919
47	101-711 Reg. of Deeds	3.66	3.85%	24,016	0	24,016	714	24,730
84	293 Veterans' Affairs	2.10	2.21%	13,780	0	13,780	410	14,189
Subtotal		95.03	100.00%	\$623,560	\$0	\$623,560	\$17,028	\$640,588
Direct Bills						0		0
Total						\$623,560		\$640,588

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

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 8: Housing MERS

Seq. 5: 101-200 County General

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
76	276 Housing Comm Fund	100	100.00%	\$15,145	\$0	\$15,145	\$411	\$15,556
Subtotal		100	100.00%	\$15,145	\$0	\$15,145	\$411	\$15,556
Direct Bills						0		0
Total						\$15,145		\$15,556

Allocation Basis Units: Direct to 276 Housing Comm Fund

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 9: Library MERS Liability

Seq. 5: 101-200 County General

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
102	Other	100	100.00%	\$28,327	\$0	\$28,327	\$850	\$29,176
Subtotal		100	100.00%	\$28,327	\$0	\$28,327	\$850	\$29,176
Direct Bills						0		0
Total						\$28,327		\$29,176

Allocation Basis Units: Direct to Other

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 10: Admin Costs

Seq. 5: 101-200 County General

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	355,557	1.81%	\$159	\$0	\$159	\$0	\$159
4	101-173 Administrator	72,536	0.37%	32	0	32	0	32
5	101-200 County General	866,294	4.41%	388	0	388	0	388
6	101-215 County Clerk	369,630	1.88%	165	0	165	5	171
7	101-253 Treasurer	246,890	1.26%	111	0	111	4	114
8	101-265 Bldg & Gnds Maint	825,018	4.20%	369	0	369	12	381
9	101-228 Data Processing / FD402 Equip - DP	521,982	2.66%	234	0	234	8	241
10	101-270 Human Resources	3,538	0.02%	2	0	2	0	2
11	677 Self-Ins. Fund	950	0.00%	0	0	0	0	0
12	101-245 Survey & Remonument	41,308	0.21%	18	0	18	1	19
13	101-257 Equalization	248,227	1.26%	111	0	111	4	115
14	101-261 Elections	109,099	0.56%	49	0	49	2	50
15	101-262 Board of Canvass.	1,116	0.01%	0	0	0	0	1
16	101-267 DHS State Lease	3	0.00%	0	0	0	0	0
17	101-268 Fairgrounds	93,813	0.48%	42	0	42	1	43
19	101-276 CVR Navigator	25,162	0.13%	11	0	11	0	12
20	101-277 Victims' Rights Services	77,252	0.39%	35	0	35	1	36
21	101-278 Public Conserv.	69,785	0.36%	31	0	31	1	32
22	101-279 Public Advocate - Fam/Prob	203,558	1.04%	91	0	91	3	94
23	101-286 District Court	586,396	2.99%	263	0	263	8	271
24	101-294 Probate Court	321,878	1.64%	144	0	144	5	149
25	101-295 Multi-County Probation	1,834	0.01%	1	0	1	0	1
26	101-296 Pros. Att'y	574,219	2.93%	257	0	257	8	265
28	101-299 Adult Drug Court	21,318	0.11%	10	0	10	0	10
29	101-301 Sheriff Dept / Jail	1,616,523	8.24%	724	0	724	23	747
30	101-304 Sec. Road Patrol	105,553	0.54%	47	0	47	2	49

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 10: Admin Costs

Seq. 5: 101-200 County General

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
31	101-306 DNR Safety Programs	14,837	0.08%	7	0	7	0	7
32	101-307 School Liaison Program	51,121	0.26%	23	0	23	1	24
34	101-312 Stone Garden Fed Grant	64,810	0.33%	29	0	29	1	30
36	101-314 HUNT Program	95,293	0.49%	43	0	43	1	44
37	101-351 Jail	2,469,160	12.58%	1,105	0	1,105	36	1,141
38	101-426 Emerg'y Prepare	64,061	0.33%	29	0	29	1	30
39	101-430 Animal Control	145,422	0.74%	65	0	65	2	67
40	101-442 Drain Comm.	15,860	0.08%	7	0	7	0	7
41	101-602 NE MI Mental Health	150,294	0.77%	67	0	67	2	69
42	101-648 Medical Examiner	89,079	0.45%	40	0	40	1	41
43	101-690 Home Improvement	47,166	0.24%	21	0	21	1	22
44	101-702 Planning Comm.	1,364	0.01%	1	0	1	0	1
45	101-704 Com Dev Approp to Outside Orgs	129,518	0.66%	58	0	58	2	60
46	101-710 MSU Extension	62,091	0.32%	28	0	28	1	29
47	101-711 Reg. of Deeds	247,746	1.26%	111	0	111	4	115
52	208 Parks & Rec Fund	315,209	1.61%	141	0	141	5	146
53	210 Ambulance Fund	1,306,878	6.66%	585	0	585	19	604
54	213 New Jail Millage	1,273	0.01%	1	0	1	0	1
55	214 American Rescue Plan	132,581	0.68%	59	0	59	2	61
61	F221 District Health Dept #4 Fund	113,118	0.58%	51	0	51	2	52
62	F225 Soil Erosion	20,771	0.11%	9	0	9	0	10
63	F245 711 Chisholm Building	35,105	0.18%	16	0	16	1	16
64	246 District Health Dept Bldg	271,717	1.38%	122	0	122	4	126
65	256 ROD Auto Fund	15,189	0.08%	7	0	7	0	7

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 10: Admin Costs

Seq. 5: 101-200 County General

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66	259 Crim. Justice Train. Fund	3,199	0.02%	1	0	1	0	1
67	260 Indigent Defense	1,088,289	5.55%	487	0	487	16	503
68	261 Enhanced 911 Fund	1,015,200	5.17%	454	0	454	15	469
69	263 Concealed Pistol Licensing	326	0.00%	0	0	0	0	0
70	264 Local Correct. Officer Train.	9,797	0.05%	4	0	4	0	5
71	266 Huron Undercover Narcotic Team	159,648	0.81%	71	0	71	2	74
72	269 Law Library Fund	5,352	0.03%	2	0	2	0	2
75	273 Plaza Pool Fund	303,778	1.55%	136	0	136	4	140
76	276 Housing Comm Fund	249,560	1.27%	112	0	112	4	115
77	F280 Youth & Rec Fund	324,614	1.65%	145	0	145	5	150
78	F283 Land Bank Authority	13,087	0.07%	6	0	6	0	6
79	F284 Opioid Settlement Fund	153,882	0.78%	69	0	69	2	71
81	287 Older Persons Act Fund	604,856	3.08%	271	0	271	9	280
82	290 Dept. of Human Services	7,998	0.04%	4	0	4	0	4
83	292 Child Care Fund	863,106	4.40%	386	0	386	12	399
84	293 Veterans' Affairs	198,518	1.01%	89	0	89	3	92
85	295 Airport Fund	1,024,204	5.22%	459	0	459	15	473
86	F296 DHS - Child Care Sub Acct	2,775	0.01%	1	0	1	0	1
87	F297 Materials Mngmt Plan	25,000	0.13%	11	0	11	0	12
90	363 Capital Improve P&I Debt Fund	50	0.00%	0	0	0	0	0
91	366 Jail Bldg Debt	595	0.00%	0	0	0	0	0
92	381 Airport Debt Fund	580	0.00%	0	0	0	0	0
96	F482 Airport MDOT Runway	185,327	0.94%	83	0	83	3	86

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 10: Admin Costs

Seq. 5: 101-200 County General

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97	631 Bldg & Grnds Maint Fund	33,993	0.17%	15	0	15	0	16
102	Other	132,886	0.68%	59	0	59	2	61
Subtotal		19,625,722	100.00%	\$8,786	\$0	\$8,786	\$265	\$9,052
Direct Bills						0		0
Total						\$8,786		\$9,052

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

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Summary

Seq. 5: 101-200 County General

Seq #	Department Name	Personnel Services	Postage	Audit	Cost Plan	Insurance / Bonds	Shared Use Vehicle
1	Building Depreciation	\$0	\$0	\$0	\$826	\$0	\$0
2	Equipment Depreciation	0	0	0	826	0	0
3	101-101 Board of Comm	1,010	6	1,165	826	0	20
4	101-173 Administrator	5	0	238	826	0	0
5	101-200 County General	0	0	2,838	826	0	0
6	101-215 County Clerk	692	691	1,247	868	0	17
7	101-253 Treasurer	415	380	833	868	3,133	10
8	101-265 Bldg & Gnds Maint	926	0	2,784	868	0	22
9	101-228 Data Processing / FD402 Equip - DP	363	0	1,762	868	0	9
10	101-270 Human Resources	0	0	12	868	0	0
11	677 Self-Ins. Fund	0	0	3	868	0	0
12	101-245 Survey & Remonument	0	0	139	0	0	0
13	101-257 Equalization	361	96	838	0	0	9
14	101-261 Elections	0	0	368	0	0	0
15	101-262 Board of Canvass.	0	0	4	0	0	0
16	101-267 DHS State Lease	0	0	0	0	0	0
17	101-268 Fairgrounds	0	0	317	0	0	0
19	101-276 CVR Navigator	0	0	85	0	0	0
20	101-277 Victims' Rights Services	0	4	261	0	0	0
21	101-278 Public Conserv.	84	205	236	0	0	2
22	101-279 Public Advocate - Fam/Prob	0	0	687	0	0	0
23	101-286 District Court	1,271	1,238	1,979	0	0	31
24	101-294 Probate Court	415	214	1,086	0	0	10
25	101-295 Multi-County Probation	0	0	6	0	0	0
26	101-296 Pros. Att'y	1,110	139	1,938	0	0	27
28	101-299 Adult Drug Court	10	0	72	0	0	0
29	101-301 Sheriff Dept / Jail	5,557	54	5,455	0	0	134
30	101-304 Sec. Road Patrol	0	0	356	0	0	0
31	101-306 DNR Safety Programs	0	0	50	0	0	0
32	101-307 School Liaison Program	0	0	173	0	0	0
34	101-312 Stone Garden Fed Grant	0	0	219	0	0	0
36	101-314 HUNT Program	0	0	322	0	0	0

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Summary

Seq. 5: 101-200 County General

Seq #	Department Name	Personnel Services	Postage	Audit	Cost Plan	Insurance / Bonds	Shared Use Vehicle
37	101-351 Jail	0	0	8,333	0	0	0
38	101-426 Emerg'y Prepare	0	0	216	0	0	0
39	101-430 Animal Control	0	0	491	0	0	0
40	101-442 Drain Comm.	0	0	54	0	0	0
41	101-602 NE MI Mental Health	0	0	507	0	0	0
42	101-648 Medical Examiner	0	0	301	0	0	0
43	101-690 Home Improvement	0	14	159	0	0	0
44	101-702 Planning Comm.	0	0	5	0	0	0
45	101-704 Com Dev Approp to Outside Orgs	0	0	437	0	0	0
46	101-710 MSU Extension	80	0	210	0	0	2
47	101-711 Reg. of Deeds	507	439	836	0	0	12
52	208 Parks & Rec Fund	0	0	1,064	0	0	11
53	210 Ambulance Fund	0	0	4,410	0	0	0
54	213 New Jail Millage	0	0	4	0	0	0
55	214 American Rescue Plan	0	0	447	0	0	0
57	216 Family Div. - Juvenile	0	0	1,960	0	0	10
58	217 Multi-Co. Circuit Court Fund	0	113	2,146	0	0	23
59	218 Multi-Co. FOC Fund	0	472	1,947	0	0	22
61	F221 District Health Dept #4 Fund	0	0	382	0	0	0
62	F225 Soil Erosion	0	0	70	0	0	0
63	F245 711 Chisholm Building	0	0	118	0	0	0
64	246 District Health Dept Bldg	0	0	917	0	0	0
65	256 ROD Auto Fund	0	0	51	0	0	0
66	259 Crim. Justice Train. Fund	0	0	11	0	0	0
67	260 Indigent Defense	0	0	3,673	0	0	0
68	261 Enhanced 911 Fund	0	0	3,426	0	0	38
69	263 Concealed Pistol Licensing	0	0	1	0	0	0
70	264 Local Correct. Officer Train.	0	0	33	0	0	0
71	266 Huron Undercover Narcotic Team	0	0	539	0	0	0
72	269 Law Library Fund	0	0	18	0	0	0
75	273 Plaza Pool Fund	0	0	1,025	0	0	0
76	276 Housing Comm Fund	0	0	842	0	0	2

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Summary

Seq. 5: 101-200 County General

Seq #	Department Name	Personnel Services	Postage	Audit	Cost Plan	Insurance / Bonds	Shared Use Vehicle
77	F280 Youth & Rec Fund	0	0	1,095	0	0	0
78	F283 Land Bank Authority	0	0	44	0	0	0
79	F284 Opioid Settlement Fund	0	0	519	0	0	0
81	287 Older Persons Act Fund	0	0	2,041	0	0	0
82	290 Dept. of Human Services	0	0	27	0	0	0
83	292 Child Care Fund	0	0	2,913	0	0	0
84	293 Veterans' Affairs	291	0	670	0	0	7
85	295 Airport Fund	0	1	3,456	0	0	5
86	F296 DHS - Child Care Sub Acct	0	0	9	0	0	0
87	F297 Materials Mngmt Plan	0	0	84	0	0	0
90	363 Capital Improve P&I Debt Fund	0	0	0	0	0	0
91	366 Jail Bldg Debt	0	0	2	0	0	0
92	381 Airport Debt Fund	0	0	2	0	0	0
96	F482 Airport MDOT Runway	0	0	625	0	0	0
97	631 Bldg & Grnds Maint Fund	0	0	115	0	0	0
102	Other	0	0	448	0	0	0
Direct Bills		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$13,099	\$4,065	\$72,156	\$9,339	\$3,133	\$423

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Summary

Seq. 5: 101-200 County General

Seq #	Department Name	MERS Unfunded Liability	Housing MERS	Library MERS Liability	Admin Costs	Total
1	Building Depreciation	\$0	\$0	\$0	\$0	\$826
2	Equipment Depreciation	0	0	0	0	826
3	101-101 Board of Comm	50,591	0	0	159	53,778
4	101-173 Administrator	262	0	0	32	1,364
5	101-200 County General	0	0	0	388	4,052
6	101-215 County Clerk	33,784	0	0	171	37,470
7	101-253 Treasurer	20,270	0	0	114	26,024
8	101-265 Bldg & Gnds Maint	45,203	0	0	381	50,185
9	101-228 Data Processing / FD402 Equip - DP	17,703	0	0	241	20,945
10	101-270 Human Resources	0	0	0	2	882
11	677 Self-Ins. Fund	0	0	0	0	872
12	101-245 Survey & Remonument	0	0	0	19	158
13	101-257 Equalization	17,635	0	0	115	19,054
14	101-261 Elections	0	0	0	50	419
15	101-262 Board of Canvass.	0	0	0	1	4
16	101-267 DHS State Lease	0	0	0	0	0
17	101-268 Fairgrounds	0	0	0	43	360
19	101-276 CVR Navigator	0	0	0	12	97
20	101-277 Victims' Rights Services	0	0	0	36	301
21	101-278 Public Conserv.	4,122	0	0	32	4,681
22	101-279 Public Advocate - Fam/Prob	0	0	0	94	781
23	101-286 District Court	62,028	0	0	271	66,817
24	101-294 Probate Court	20,270	0	0	149	22,145
25	101-295 Multi-County Probation	0	0	0	1	7
26	101-296 Pros. Att'y	54,190	0	0	265	57,668
28	101-299 Adult Drug Court	473	0	0	10	565
29	101-301 Sheriff Dept / Jail	271,218	0	0	747	283,166
30	101-304 Sec. Road Patrol	0	0	0	49	405
31	101-306 DNR Safety Programs	0	0	0	7	57
32	101-307 School Liaison Program	0	0	0	24	196
34	101-312 Stone Garden Fed Grant	0	0	0	30	249
36	101-314 HUNT Program	0	0	0	44	366

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Summary

Seq. 5: 101-200 County General

Seq #	Department Name	MERS Unfunded Liability	Housing MERS	Library MERS Liability	Admin Costs	Total
37	101-351 Jail	0	0	0	1,141	9,474
38	101-426 Emerg'y Prepare	0	0	0	30	246
39	101-430 Animal Control	0	0	0	67	558
40	101-442 Drain Comm.	0	0	0	7	61
41	101-602 NE MI Mental Health	0	0	0	69	577
42	101-648 Medical Examiner	0	0	0	41	342
43	101-690 Home Improvement	0	0	0	22	195
44	101-702 Planning Comm.	0	0	0	1	5
45	101-704 Com Dev Approp to Outside Orgs	0	0	0	60	497
46	101-710 MSU Extension	3,919	0	0	29	4,239
47	101-711 Reg. of Deeds	24,730	0	0	115	26,639
52	208 Parks & Rec Fund	0	0	0	146	1,221
53	210 Ambulance Fund	0	0	0	604	5,014
54	213 New Jail Millage	0	0	0	1	5
55	214 American Rescue Plan	0	0	0	61	509
57	216 Family Div. - Juvenile	0	0	0	0	1,970
58	217 Multi-Co. Circuit Court Fund	0	0	0	0	2,282
59	218 Multi-Co. FOC Fund	0	0	0	0	2,441
61	F221 District Health Dept #4 Fund	0	0	0	52	434
62	F225 Soil Erosion	0	0	0	10	80
63	F245 711 Chisholm Building	0	0	0	16	135
64	246 District Health Dept Bldg	0	0	0	126	1,043
65	256 ROD Auto Fund	0	0	0	7	58
66	259 Crim. Justice Train. Fund	0	0	0	1	12
67	260 Indigent Defense	0	0	0	503	4,176
68	261 Enhanced 911 Fund	0	0	0	469	3,933
69	263 Concealed Pistol Licensing	0	0	0	0	1
70	264 Local Correct. Officer Train.	0	0	0	5	38
71	266 Huron Undercover Narcotic Team	0	0	0	74	613
72	269 Law Library Fund	0	0	0	2	21
75	273 Plaza Pool Fund	0	0	0	140	1,166
76	276 Housing Comm Fund	0	15,556	0	115	16,516

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Summary

Seq. 5: 101-200 County General

Seq #	Department Name	MERS Unfunded Liability	Housing MERS	Library MERS Liability	Admin Costs	Total
77	F280 Youth & Rec Fund	0	0	0	150	1,245
78	F283 Land Bank Authority	0	0	0	6	50
79	F284 Opioid Settlement Fund	0	0	0	71	590
81	287 Older Persons Act Fund	0	0	0	280	2,321
82	290 Dept. of Human Services	0	0	0	4	31
83	292 Child Care Fund	0	0	0	399	3,312
84	293 Veterans' Affairs	14,189	0	0	92	15,249
85	295 Airport Fund	0	0	0	473	3,936
86	F296 DHS - Child Care Sub Acct	0	0	0	1	11
87	F297 Materials Mngmt Plan	0	0	0	12	96
90	363 Capital Improve P&I Debt Fund	0	0	0	0	0
91	366 Jail Bldg Debt	0	0	0	0	2
92	381 Airport Debt Fund	0	0	0	0	2
96	F482 Airport MDOT Runway	0	0	0	86	711
97	631 Bldg & Grnds Maint Fund	0	0	0	16	130
102	Other	0	0	29,176	61	29,686
Direct Bills		\$0	\$0	\$0	\$0	\$0
Total		\$640,588	\$15,556	\$29,176	\$9,052	\$796,588

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

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 benefitting 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 benefitting 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 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 - FY2024 Actuals

13297
09/02/25

A. Department Costs

Seq. 6: 101-215
County Clerk

Description	Type	Amount	General Admin	Accounting	HR / Payroll	Gen Gov't
Personnel Costs						
Salaries	S1	\$273,558	\$53,098	\$76,542	\$73,259	\$70,660
Fringe Benefits	S	78,896	15,314	22,075	21,128	20,379
Subtotal - Personnel Costs		\$352,454	\$68,411	\$98,617	\$94,387	\$91,039
Services & Supplies Cost						
725.000 Jury Commission Per Diem	P	150	0	0	0	150
727.000 Office Supplies	S	1,437	279	402	385	371
728.000 Postage	P	8,479	0	0	0	8,479
801.000 Professional Services	S	1,056	205	295	283	273
801.001 HIV Testing	P	720	0	0	720	0
850.000 Telephone	S	454	88	127	121	117
860.000 Travel Expense	S	931	181	260	249	240
903.000 Printing & Binding	S	3,481	676	974	932	899
931.000 Equipment Maintenance	S	188	36	52	50	48
955.002 Dues and Subscriptions	S	225	44	63	60	58
955.005 Notary	P	55	0	0	0	55
Rev - 677.000 Reimb & Refund	S	-51	-10	-14	-14	-13
Rev - 684.000 Miscellaneous Revenue	S	-30	-6	-8	-8	-8
Subtotal - Services & Supplies		\$17,094	\$1,493	\$2,152	\$2,779	\$10,671
Department Cost Total		\$369,548	\$69,904	\$100,768	\$97,166	\$101,710
Adjustments to Cost						
Subtotal - Adjustments		\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		369,548	69,904	100,768	97,166	101,710
General Admin Distribution			-69,904	23,508	22,668	23,728
Grand Total		\$369,548	\$0	\$124,276	\$119,834	\$125,437

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

B. Incoming Costs (Default Spread Expenditures)

Seq. 6: 101-215 County Clerk

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Accounting	HR / Payroll	Gen Gov't
1	Courthouse	\$1,765	\$22	\$601	\$580	\$607
1	Annex	311	4	106	102	107
	Subtotal - Building Depreciation	2,077	26	707	682	714
2	Telephone System	218	2	74	72	75
	Subtotal - Equipment Depreciation	218	2	74	72	75
3	County Coord.	2,188	972	1,062	1,025	1,072
3	HR / Payroll	3,349	1,472	1,621	1,563	1,636
	Subtotal - 101-101 Board of Comm	5,537	2,443	2,684	2,588	2,709
4	County Admin	1,376	138	509	491	514
	Subtotal - 101-173 Administrator	1,376	138	509	491	514
5	Personnel Services	655	37	233	224	235
5	Postage	661	30	232	224	234
5	Audit	1,211	36	419	404	423
5	Cost Plan	826	42	292	282	295
5	Shared Use Vehicle	13	3	6	5	6
5	MERS Unfunded Liability	32,809	975	11,361	10,955	11,467
5	Admin Costs	165	5	57	55	58
	Subtotal - 101-200 County General	36,340	1,130	12,601	12,150	12,719
6	Accounting	0	2,409	810	781	818
6	HR / Payroll	0	5,239	1,762	1,699	1,778
	Subtotal - 101-215 County Clerk	0	7,648	2,572	2,480	2,596
7	GF Acct'g	0	2,834	953	919	962
	Subtotal - 101-253 Treasurer	0	2,834	953	919	962
8	Courthouse	0	32,438	10,909	10,519	11,011
8	Annex	0	1,680	565	545	570
8	Liability Ins	0	4,431	1,490	1,437	1,504
	Subtotal - 101-265 Bldg & Gn ds Maint	0	38,549	12,964	12,500	13,085
9	Network Services	0	19,668	6,614	6,378	6,676
9	Financial Software	0	457	154	148	155
9	Copier Supplies and Use	0	342	115	111	116
9	DP Specific	0	14,577	4,902	4,727	4,948
	Subtotal - 101-228 Data Processing / FD402 Equip - DP	0	35,044	11,785	11,364	11,895

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

B. Incoming Costs (Default Spread Expenditures)

Seq. 6: 101-215 County Clerk

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Accounting	HR / Payroll	Gen Gov't
10	Personnel	0	366	123	119	124
	Subtotal - 101-270 Human Resources	0	366	123	119	124
11	Self-Insurance	0	106	36	35	36
	Subtotal - 677 Self-Ins. Fund	0	106	36	35	36
Total Incoming		\$45,549	\$88,287	\$45,008	\$43,399	\$45,429
C. Total Allocated			\$503,384	\$169,284	\$163,234	\$170,866
				33.63%	32.43%	33.94%
						Not Allocated

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 1: Accounting

Seq. 6: 101-215 County Clerk

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	355,557	1.66%	\$2,317	\$0	\$2,317	\$0	\$2,317
4	101-173 Administrator	72,536	0.34%	473	0	473	0	473
5	101-200 County General	866,294	4.04%	5,646	0	5,646	0	5,646
6	101-215 County Clerk	369,630	1.73%	2,409	0	2,409	0	2,409
7	101-253 Treasurer	246,890	1.15%	1,609	0	1,609	371	1,980
8	101-265 Bldg & Gnds Maint	825,018	3.85%	5,377	0	5,377	1,240	6,617
9	101-228 Data Processing / FD402 Equip - DP	521,982	2.44%	3,402	0	3,402	784	4,186
10	101-270 Human Resources	3,538	0.02%	23	0	23	5	28
11	677 Self-Ins. Fund	950	0.00%	6	0	6	1	8
12	101-245 Survey & Remonument	41,308	0.19%	269	0	269	62	331
13	101-257 Equalization	248,227	1.16%	1,618	0	1,618	373	1,991
14	101-261 Elections	109,099	0.51%	711	0	711	164	875
15	101-262 Board of Canvass.	1,116	0.01%	7	0	7	2	9
16	101-267 DHS State Lease	3	0.00%	0	0	0	0	0
17	101-268 Fairgrounds	93,813	0.44%	611	0	611	141	752
19	101-276 CVR Navigator	25,162	0.12%	164	0	164	38	202
20	101-277 Victims' Rights Services	77,252	0.36%	503	0	503	116	620
21	101-278 Public Conserv.	69,785	0.33%	455	0	455	105	560
22	101-279 Public Advocate - Fam/Prob	203,558	0.95%	1,327	0	1,327	306	1,633
23	101-286 District Court	586,396	2.74%	3,822	0	3,822	881	4,703
24	101-294 Probate Court	321,878	1.50%	2,098	0	2,098	484	2,581
25	101-295 Multi-County Probation	1,834	0.01%	12	0	12	3	15
26	101-296 Pros. Att'y	574,219	2.68%	3,742	0	3,742	863	4,605
28	101-299 Adult Drug Court	21,318	0.10%	139	0	139	32	171
29	101-301 Sheriff Dept / Jail	1,616,523	7.55%	10,535	0	10,535	2,429	12,965
30	101-304 Sec. Road Patrol	105,553	0.49%	688	0	688	159	847

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 1: Accounting

Seq. 6: 101-215 County Clerk

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
31	101-306 DNR Safety Programs	14,837	0.07%	97	0	97	22	119
32	101-307 School Liaison Program	51,121	0.24%	333	0	333	77	410
34	101-312 Stone Garden Fed Grant	64,810	0.30%	422	0	422	97	520
36	101-314 HUNT Program	95,293	0.44%	621	0	621	143	764
37	101-351 Jail	2,469,160	11.53%	16,092	0	16,092	3,711	19,803
38	101-426 Emerg'y Prepare	64,061	0.30%	417	0	417	96	514
39	101-430 Animal Control	145,422	0.68%	948	0	948	219	1,166
40	101-442 Drain Comm.	15,860	0.07%	103	0	103	24	127
41	101-602 NE MI Mental Health	150,294	0.70%	979	0	979	226	1,205
42	101-648 Medical Examiner	89,079	0.42%	581	0	581	134	714
43	101-690 Home Improvement	47,166	0.22%	307	0	307	71	378
44	101-702 Planning Comm.	1,364	0.01%	9	0	9	2	11
45	101-704 Com Dev Approp to Outside Orgs	129,518	0.60%	844	0	844	195	1,039
46	101-710 MSU Extension	62,091	0.29%	405	0	405	93	498
47	101-711 Reg. of Deeds	247,746	1.16%	1,615	0	1,615	372	1,987
52	208 Parks & Rec Fund	315,209	1.47%	2,054	0	2,054	474	2,528
53	210 Ambulance Fund	1,306,878	6.10%	8,517	0	8,517	1,964	10,481
54	213 New Jail Millage	1,273	0.01%	8	0	8	2	10
55	214 American Rescue Plan	132,581	0.62%	864	0	864	199	1,063
57	216 Family Div. - Juvenile	580,862	2.71%	3,786	0	3,786	873	4,659
58	217 Multi-Co. Circuit Court Fund	635,946	2.97%	4,145	0	4,145	956	5,100
59	218 Multi-Co. FOC Fund	576,868	2.69%	3,760	0	3,760	867	4,627
61	F221 District Health Dept #4 Fund	113,118	0.53%	737	0	737	170	907
62	F225 Soil Erosion	20,771	0.10%	135	0	135	31	167
63	F245 711 Chisholm Building	35,105	0.16%	229	0	229	53	282

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 1: Accounting

Seq. 6: 101-215 County Clerk

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64	246 District Health Dept Bldg	271,717	1.27%	1,771	0	1,771	408	2,179
65	256 ROD Auto Fund	15,189	0.07%	99	0	99	23	122
66	259 Crim. Justice Train. Fund	3,199	0.01%	21	0	21	5	26
67	260 Indigent Defense	1,088,289	5.08%	7,093	0	7,093	1,636	8,728
68	261 Enhanced 911 Fund	1,015,200	4.74%	6,616	0	6,616	1,526	8,142
69	263 Concealed Pistol Licensing	326	0.00%	2	0	2	0	3
70	264 Local Correct. Officer Train.	9,797	0.05%	64	0	64	15	79
71	266 Huron Undercover Narcotic Team	159,648	0.75%	1,040	0	1,040	240	1,280
72	269 Law Library Fund	5,352	0.02%	35	0	35	8	43
75	273 Plaza Pool Fund	303,778	1.42%	1,980	0	1,980	457	2,436
76	276 Housing Comm Fund	249,560	1.17%	1,626	0	1,626	375	2,001
77	F280 Youth & Rec Fund	324,614	1.52%	2,116	0	2,116	488	2,603
78	F283 Land Bank Authority	13,087	0.06%	85	0	85	20	105
79	F284 Opioid Settlement Fund	153,882	0.72%	1,003	0	1,003	231	1,234
81	287 Older Persons Act Fund	604,856	2.82%	3,942	0	3,942	909	4,851
82	290 Dept. of Human Services	7,998	0.04%	52	0	52	12	64
83	292 Child Care Fund	863,106	4.03%	5,625	0	5,625	1,297	6,922
84	293 Veterans' Affairs	198,518	0.93%	1,294	0	1,294	298	1,592
85	295 Airport Fund	1,024,204	4.78%	6,675	0	6,675	1,539	8,214
86	F296 DHS - Child Care Sub Acct	2,775	0.01%	18	0	18	4	22
87	F297 Materials Mngmt Plan	25,000	0.12%	163	0	163	38	201
90	363 Capital Improve P&I Debt Fund	50	0.00%	0	0	0	0	0
91	366 Jail Bldg Debt	595	0.00%	4	0	4	1	5

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 1: Accounting

Seq. 6: 101-215 County Clerk

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
92	381 Airport Debt Fund	580	0.00%	4	0	4	1	5
96	F482 Airport MDOT Runway	185,327	0.87%	1,208	0	1,208	279	1,486
97	631 Bldg & Grnds Maint Fund	33,993	0.16%	222	0	222	51	273
102	Other	132,886	0.62%	866	0	866	200	1,066
Subtotal		21,419,398	100.00%	\$139,594	\$0	\$139,594	\$29,690	\$169,284
Direct Bills						0		0
Total						\$139,594		\$169,284

Allocation Basis Units: \$ Operating Expenditures

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 2: HR / Payroll

Seq. 6: 101-215 County Clerk

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	7.71	6.00%	\$8,079	\$0	\$8,079	\$0	\$8,079
4	101-173 Administrator	0.04	0.03%	42	0	42	0	42
6	101-215 County Clerk	5.00	3.89%	5,239	0	5,239	0	5,239
7	101-253 Treasurer	3.00	2.34%	3,143	0	3,143	742	3,886
8	101-265 Bldg & Gnds Maint	6.69	5.21%	7,010	0	7,010	1,655	8,665
9	101-228 Data Processing / FD402 Equip - DP	2.62	2.04%	2,745	0	2,745	648	3,394
13	101-257 Equalization	2.61	2.03%	2,735	0	2,735	646	3,381
21	101-278 Public Conserv.	0.61	0.47%	639	0	639	151	790
23	101-286 District Court	9.18	7.15%	9,619	0	9,619	2,271	11,890
24	101-294 Probate Court	3.00	2.34%	3,143	0	3,143	742	3,886
26	101-296 Pros. Att'y	8.02	6.24%	8,404	0	8,404	1,984	10,388
28	101-299 Adult Drug Court	0.07	0.05%	73	0	73	17	91
29	101-301 Sheriff Dept / Jail	40.14	31.25%	42,060	0	42,060	9,932	51,992
46	101-710 MSU Extension	0.58	0.45%	608	0	608	144	751
47	101-711 Reg. of Deeds	3.66	2.85%	3,835	0	3,835	906	4,741
52	208 Parks & Rec Fund	3.38	2.63%	3,542	0	3,542	836	4,378
57	216 Family Div. - Juvenile	3.00	2.34%	3,143	0	3,143	742	3,886
58	217 Multi-Co. Circuit Court Fund	6.88	5.36%	7,209	0	7,209	1,702	8,911
59	218 Multi-Co. FOC Fund	6.56	5.11%	6,874	0	6,874	1,623	8,497
68	261 Enhanced 911 Fund	11.30	8.80%	11,841	0	11,841	2,796	14,636
76	276 Housing Comm Fund	0.74	0.58%	775	0	775	183	958
84	293 Veterans' Affairs	2.10	1.63%	2,200	0	2,200	520	2,720
85	295 Airport Fund	1.57	1.22%	1,645	0	1,645	388	2,034
Subtotal		128.46	100.00%	\$134,605	\$0	\$134,605	\$28,629	\$163,234
Direct Bills						0		0
Total						\$134,605		\$163,234

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

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Summary

Seq. 6: 101-215 County Clerk

Seq #	Department Name	Accounting	HR / Payroll	Total
3	101-101 Board of Comm	\$2,317	\$8,079	\$10,396
4	101-173 Administrator	473	42	515
5	101-200 County General	5,646	0	5,646
6	101-215 County Clerk	2,409	5,239	7,648
7	101-253 Treasurer	1,980	3,886	5,866
8	101-265 Bldg & Gnds Maint	6,617	8,665	15,282
9	101-228 Data Processing / FD402 Equip - DP	4,186	3,394	7,580
10	101-270 Human Resources	28	0	28
11	677 Self-Ins. Fund	8	0	8
12	101-245 Survey & Remonument	331	0	331
13	101-257 Equalization	1,991	3,381	5,371
14	101-261 Elections	875	0	875
15	101-262 Board of Canvass.	9	0	9
16	101-267 DHS State Lease	0	0	0
17	101-268 Fairgrounds	752	0	752
19	101-276 CVR Navigator	202	0	202
20	101-277 Victims' Rights Services	620	0	620
21	101-278 Public Conserv.	560	790	1,350
22	101-279 Public Advocate - Fam/Prob	1,633	0	1,633
23	101-286 District Court	4,703	11,890	16,593
24	101-294 Probate Court	2,581	3,886	6,467
25	101-295 Multi-County Probation	15	0	15
26	101-296 Pros. Att'y	4,605	10,388	14,993
28	101-299 Adult Drug Court	171	91	262
29	101-301 Sheriff Dept / Jail	12,965	51,992	64,956
30	101-304 Sec. Road Patrol	847	0	847
31	101-306 DNR Safety Programs	119	0	119
32	101-307 School Liaison Program	410	0	410
34	101-312 Stone Garden Fed Grant	520	0	520
36	101-314 HUNT Program	764	0	764
37	101-351 Jail	19,803	0	19,803
38	101-426 Emerg'y Prepare	514	0	514

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Summary

Seq. 6: 101-215 County Clerk

Seq #	Department Name	Accounting	HR / Payroll	Total
39	101-430 Animal Control	1,166	0	1,166
40	101-442 Drain Comm.	127	0	127
41	101-602 NE MI Mental Health	1,205	0	1,205
42	101-648 Medical Examiner	714	0	714
43	101-690 Home Improvement	378	0	378
44	101-702 Planning Comm.	11	0	11
45	101-704 Com Dev Approp to Outside Orgs	1,039	0	1,039
46	101-710 MSU Extension	498	751	1,249
47	101-711 Reg. of Deeds	1,987	4,741	6,728
52	208 Parks & Rec Fund	2,528	4,378	6,906
53	210 Ambulance Fund	10,481	0	10,481
54	213 New Jail Millage	10	0	10
55	214 American Rescue Plan	1,063	0	1,063
57	216 Family Div. - Juvenile	4,659	3,886	8,544
58	217 Multi-Co. Circuit Court Fund	5,100	8,911	14,012
59	218 Multi-Co. FOC Fund	4,627	8,497	13,123
61	F221 District Health Dept #4 Fund	907	0	907
62	F225 Soil Erosion	167	0	167
63	F245 711 Chisholm Building	282	0	282
64	246 District Health Dept Bldg	2,179	0	2,179
65	256 ROD Auto Fund	122	0	122
66	259 Crim. Justice Train. Fund	26	0	26
67	260 Indigent Defense	8,728	0	8,728
68	261 Enhanced 911 Fund	8,142	14,636	22,778
69	263 Concealed Pistol Licensing	3	0	3
70	264 Local Correct. Officer Train.	79	0	79
71	266 Huron Undercover Narcotic Team	1,280	0	1,280
72	269 Law Library Fund	43	0	43
75	273 Plaza Pool Fund	2,436	0	2,436
76	276 Housing Comm Fund	2,001	958	2,960
77	F280 Youth & Rec Fund	2,603	0	2,603
78	F283 Land Bank Authority	105	0	105

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Summary

Seq. 6: 101-215 County Clerk

Seq #	Department Name	Accounting	HR / Payroll	Total
79	F284 Opioid Settlement Fund	1,234	0	1,234
81	287 Older Persons Act Fund	4,851	0	4,851
82	290 Dept. of Human Services	64	0	64
83	292 Child Care Fund	6,922	0	6,922
84	293 Veterans' Affairs	1,592	2,720	4,312
85	295 Airport Fund	8,214	2,034	10,248
86	F296 DHS - Child Care Sub Acct	22	0	22
87	F297 Materials Mngmt Plan	201	0	201
90	363 Capital Improve P&I Debt Fund	0	0	0
91	366 Jail Bldg Debt	5	0	5
92	381 Airport Debt Fund	5	0	5
96	F482 Airport MDOT Runway	1,486	0	1,486
97	631 Bldg & Grnds Maint Fund	273	0	273
102	Other	1,066	0	1,066
Direct Bills		\$0	\$0	\$0
Total		\$169,284	\$163,234	\$332,518

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

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 out and have not been 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 allocated directly to the General Government / Unallowable receiving pool.

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 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 - FY2024 Actuals

13297
09/02/25

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	\$176,649	\$0	\$55,150	\$81,683	\$39,817
Fringe Benefits	S	53,822	0	16,803	24,887	12,131
Subtotal - Personnel Costs		\$230,471	\$0	\$71,953	\$106,570	\$51,948
Services & Supplies Cost						
727.000 Office Supplies	S	884	0	276	409	199
728.000 Postage	P	3,145	0	0	0	3,145
801.001 Prof Services - Vets Commission	P	2,620	0	0	0	2,620
850.000 Telephone	S	324	0	101	150	73
860.000 Travel Expenses	S	2,383	0	744	1,102	537
903.000 Printing and Binding	S	6,128	0	1,913	2,834	1,381
903.001 Animal Control Printing & Binding	P	935	0	0	0	935
Rev - 613.000 Treasurer's Fees	S	-9,294	0	-2,902	-4,298	-2,095
Rev - 677.000 Reimb & Refund	S	-50	0	-16	-23	-11
Rev - 684.000 Miscellaneous Revenue	S	-7,460	0	-2,329	-3,450	-1,682
Rev - 689.000 Over/Short	S	1	0	0	0	0
Subtotal - Services & Supplies		-\$386	\$0	-\$2,212	-\$3,276	\$5,102
Department Cost Total		\$230,084	\$0	\$69,741	\$103,293	\$57,050
Adjustments to Cost						
Subtotal - Adjustments		\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		230,084	0	69,741	103,293	57,050
General Admin Distribution			0	0	0	0
Grand Total		\$230,084	\$0	\$69,741	\$103,293	\$57,050

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

B. Incoming Costs (Default Spread Expenditures)

Seq. 7: 101-253 Treasurer

Seq #	Department/Cost Pool	First Incoming	Second Incoming	GF Acct'g	Non-GF Acct'g	Gen Gov't
1	Courthouse	\$1,617	\$20	\$496	\$735	\$406
	Subtotal - Building Depreciation	1,617	20	496	735	406
2	Telephone System	156	2	48	71	39
	Subtotal - Equipment Depreciation	156	2	48	71	39
3	County Coord.	1,461	649	640	947	523
3	HR / Payroll	2,010	883	877	1,299	717
	Subtotal - 101-101 Board of Comm	3,471	1,532	1,516	2,246	1,240
4	County Admin	919	92	307	454	251
	Subtotal - 101-173 Administrator	919	92	307	454	251
5	Personnel Services	393	22	126	186	103
5	Postage	363	16	115	170	94
5	Audit	809	24	253	374	207
5	Cost Plan	826	42	263	390	215
5	Insurance / Bonds	3,040	93	950	1,407	777
5	Shared Use Vehicle	8	2	3	4	2
5	MERS Unfunded Liability	19,685	585	6,144	9,100	5,026
5	Admin Costs	111	4	35	51	28
	Subtotal - 101-200 County General	25,235	789	7,888	11,683	6,453
6	Accounting	1,609	371	600	889	491
6	HR / Payroll	3,143	742	1,178	1,744	963
	Subtotal - 101-215 County Clerk	4,753	1,113	1,778	2,633	1,454
7	GF Acct'g	0	2,870	870	1,289	712
	Subtotal - 101-253 Treasurer	0	2,870	870	1,289	712
8	Courthouse	0	29,718	9,008	13,341	7,369
8	Liability Ins	0	2,960	897	1,329	734
	Subtotal - 101-265 Bldg & Gnds Maint	0	32,678	9,905	14,670	8,102
9	Network Services	0	10,728	3,252	4,816	2,660
9	Financial Software	0	305	93	137	76
9	Copier Lease	0	582	176	261	144
9	Copier Supplies and Use	0	205	62	92	51
	Subtotal - 101-228 Data Processing / FD402 Equip - DP	0	11,821	3,583	5,307	2,931
10	Personnel	0	220	67	99	54

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

B. Incoming Costs (Default Spread Expenditures)

Seq. 7: 101-253 Treasurer

Seq #	Department/Cost Pool	First Incoming	Second Incoming	GF Acct'g	Non-GF Acct'g	Gen Gov't
	Subtotal - 101-270 Human Resources	0	220	67	99	54
11	Self-Insurance	0	64	19	29	16
	Subtotal - 677 Self-Ins. Fund	0	64	19	29	16
Total Incoming		\$36,151	\$51,201	\$26,477	\$39,215	\$21,659
C. Total Allocated			\$317,436	\$96,218	\$142,509	\$78,709
				30.31%	44.89%	24.80%
						Not Allocated

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 1: GF Acct'g

Seq. 7: 101-253 Treasurer

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	447	4.02%	\$3,240	\$0	\$3,240	\$0	\$3,240
4	101-173 Administrator	126	1.13%	913	0	913	0	913
5	101-200 County General	130	1.17%	942	0	942	0	942
6	101-215 County Clerk	391	3.51%	2,834	0	2,834	0	2,834
7	101-253 Treasurer	396	3.56%	2,870	0	2,870	0	2,870
8	101-265 Bldg & Gnds Maint	944	8.48%	6,843	0	6,843	1,519	8,362
9	101-228 Data Processing / FD402 Equip - DP	571	5.13%	4,139	0	4,139	919	5,058
10	101-270 Human Resources	35	0.31%	254	0	254	56	310
12	101-245 Survey & Remonument	18	0.16%	130	0	130	29	159
13	101-257 Equalization	365	3.28%	2,646	0	2,646	587	3,233
14	101-261 Elections	79	0.71%	573	0	573	127	700
15	101-262 Board of Canvass.	56	0.50%	406	0	406	90	496
16	101-267 DHS State Lease	117	1.05%	848	0	848	188	1,036
17	101-268 Fairgrounds	331	2.97%	2,399	0	2,399	533	2,932
18	101-272 Capital Improvements	1	0.01%	7	0	7	2	9
19	101-276 CVR Navigator	108	0.97%	783	0	783	174	957
20	101-277 Victims' Rights Services	246	2.21%	1,783	0	1,783	396	2,179
21	101-278 Public Conserv.	270	2.43%	1,957	0	1,957	435	2,392
22	101-279 Public Advocate - Fam/Prob	71	0.64%	515	0	515	114	629
23	101-286 District Court	639	5.74%	4,632	0	4,632	1,028	5,660
24	101-294 Probate Court	362	3.25%	2,624	0	2,624	583	3,207
25	101-295 Multi-County Probation	10	0.09%	72	0	72	16	89
26	101-296 Pros. Att'y	523	4.70%	3,791	0	3,791	842	4,633
28	101-299 Adult Drug Court	181	1.63%	1,312	0	1,312	291	1,603
29	101-301 Sheriff Dept / Jail	1,012	9.09%	7,336	0	7,336	1,629	8,964

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 1: GF Acct'g

Seq. 7: 101-253 Treasurer

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30	101-304 Sec. Road Patrol	203	1.82%	1,471	0	1,471	327	1,798
31	101-306 DNR Safety Programs	112	1.01%	812	0	812	180	992
32	101-307 School Liaison Program	210	1.89%	1,522	0	1,522	338	1,860
34	101-312 Stone Garden Fed Grant	214	1.92%	1,551	0	1,551	344	1,896
36	101-314 HUNT Program	151	1.36%	1,095	0	1,095	243	1,338
37	101-351 Jail	1,023	9.19%	7,415	0	7,415	1,646	9,062
38	101-426 Emerg'y Prepare	279	2.51%	2,022	0	2,022	449	2,471
39	101-430 Animal Control	314	2.82%	2,276	0	2,276	505	2,781
40	101-442 Drain Comm.	146	1.31%	1,058	0	1,058	235	1,293
41	101-602 NE MI Mental Health	14	0.13%	101	0	101	23	124
42	101-648 Medical Examiner	129	1.16%	935	0	935	208	1,143
43	101-690 Home Improvement	302	2.71%	2,189	0	2,189	486	2,675
44	101-702 Planning Comm.	30	0.27%	217	0	217	48	266
45	101-704 Com Dev Approp to Outside Orgs	8	0.07%	58	0	58	13	71
46	101-710 MSU Extension	138	1.24%	1,000	0	1,000	222	1,222
47	101-711 Reg. of Deeds	325	2.92%	2,356	0	2,356	523	2,879
48	101-969 Approp. - Other Co. Funds	99	0.89%	718	0	718	159	877
102	Other	7	0.06%	51	0	51	11	62
Subtotal		11,133	100.00%	\$80,699	\$0	\$80,699	\$15,519	\$96,218
Direct Bills						0		0
Total						\$80,699		\$96,218

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

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 2: Non-GF Acct'g

Seq. 7: 101-253 Treasurer

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	101-228 Data Processing / FD402 Equip - DP	127	1.23%	\$1,466	\$0	\$1,466	\$282	\$1,748
11	677 Self-Ins. Fund	50	0.48%	577	0	577	111	688
50	201 County Road Fund	254	2.45%	2,933	0	2,933	564	3,497
51	205 Base Security Contract	19	0.18%	219	0	219	42	262
52	208 Parks & Rec Fund	1,043	10.08%	12,044	0	12,044	2,316	14,360
53	210 Ambulance Fund	209	2.02%	2,413	0	2,413	464	2,877
54	213 New Jail Millage	108	1.04%	1,247	0	1,247	240	1,487
55	214 American Rescue Plan	37	0.36%	427	0	427	82	509
56	215 Friend of the Court Fund	130	1.26%	1,501	0	1,501	289	1,790
57	216 Family Div. - Juvenile	687	6.64%	7,933	0	7,933	1,526	9,458
58	217 Multi-Co. Circuit Court Fund	745	7.20%	8,603	0	8,603	1,654	10,257
59	218 Multi-Co. FOC Fund	427	4.13%	4,931	0	4,931	948	5,879
61	F221 District Health Dept #4 Fund	177	1.71%	2,044	0	2,044	393	2,437
62	F225 Soil Erosion	149	1.44%	1,721	0	1,721	331	2,051
63	F245 711 Chisholm Building	101	0.98%	1,166	0	1,166	224	1,391
64	246 District Health Dept Bldg	246	2.38%	2,841	0	2,841	546	3,387
65	256 ROD Auto Fund	163	1.57%	1,882	0	1,882	362	2,244
66	259 Crim. Justice Train. Fund	8	0.08%	92	0	92	18	110
67	260 Indigent Defense	102	0.99%	1,178	0	1,178	227	1,404
68	261 Enhanced 911 Fund	996	9.62%	11,501	0	11,501	2,212	13,713
69	263 Concealed Pistol Licensing	182	1.76%	2,102	0	2,102	404	2,506
70	264 Local Correct. Officer Train.	29	0.28%	335	0	335	64	399
71	266 Huron Undercover Narcotic Team	246	2.38%	2,841	0	2,841	546	3,387

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 2: Non-GF Acct'g

Seq. 7: 101-253 Treasurer

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
72	269 Law Library Fund	47	0.45%	543	0	543	104	647
73	271 Library Fund	276	2.67%	3,187	0	3,187	613	3,800
74	272 North'n Lights Arena Surcharge	120	1.16%	1,386	0	1,386	266	1,652
75	273 Plaza Pool Fund	595	5.75%	6,870	0	6,870	1,321	8,192
76	276 Housing Comm Fund	494	4.77%	5,704	0	5,704	1,097	6,801
77	F280 Youth & Rec Fund	192	1.85%	2,217	0	2,217	426	2,643
78	F283 Land Bank Authority	51	0.49%	589	0	589	113	702
79	F284 Opioid Settlement Fund	75	0.72%	866	0	866	167	1,033
80	F286 BL Dam Special Assess	55	0.53%	635	0	635	122	757
81	287 Older Persons Act Fund	179	1.73%	2,067	0	2,067	397	2,464
82	290 Dept. of Human Services	36	0.35%	416	0	416	80	496
83	292 Child Care Fund	539	5.21%	6,224	0	6,224	1,197	7,421
84	293 Veterans' Affairs	274	2.65%	3,164	0	3,164	608	3,772
85	295 Airport Fund	701	6.77%	8,094	0	8,094	1,557	9,651
86	F296 DHS - Child Care Sub Acct	24	0.23%	277	0	277	53	330
87	F297 Materials Mngmt Plan	27	0.26%	312	0	312	60	372
88	F298 Family Counseling Fund	120	1.16%	1,386	0	1,386	266	1,652
89	299 Recycling Fund	61	0.59%	704	0	704	135	840
96	F482 Airport MDOT Runway	100	0.97%	1,155	0	1,155	222	1,377
97	631 Bldg & Grnds Maint Fund	79	0.76%	912	0	912	175	1,088
100	730 Employees Sick Pay Fund	48	0.46%	554	0	554	107	661
102	Other	23	0.22%	266	0	266	51	317
Subtotal		10,351	100.00%	\$119,523	\$0	\$119,523	\$22,986	\$142,509

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 2: Non-GF Acct'g

Seq. 7: 101-253 Treasurer

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Direct Bills						0		0
Total						\$119,523		\$142,509

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

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Summary

Seq. 7: 101-253 Treasurer

Seq #	Department Name	GF Acct'g	Non-GF Acct'g	Total
3	101-101 Board of Comm	\$3,240	\$0	\$3,240
4	101-173 Administrator	913	0	913
5	101-200 County General	942	0	942
6	101-215 County Clerk	2,834	0	2,834
7	101-253 Treasurer	2,870	0	2,870
8	101-265 Bldg & Gnds Maint	8,362	0	8,362
9	101-228 Data Processing / FD402 Equip - DP	5,058	1,748	6,806
10	101-270 Human Resources	310	0	310
11	677 Self-Ins. Fund	0	688	688
12	101-245 Survey & Remonument	159	0	159
13	101-257 Equalization	3,233	0	3,233
14	101-261 Elections	700	0	700
15	101-262 Board of Canvass.	496	0	496
16	101-267 DHS State Lease	1,036	0	1,036
17	101-268 Fairgrounds	2,932	0	2,932
18	101-272 Capital Improvements	9	0	9
19	101-276 CVR Navigator	957	0	957
20	101-277 Victims' Rights Services	2,179	0	2,179
21	101-278 Public Conserv.	2,392	0	2,392
22	101-279 Public Advocate - Fam/Prob	629	0	629
23	101-286 District Court	5,660	0	5,660
24	101-294 Probate Court	3,207	0	3,207
25	101-295 Multi-County Probation	89	0	89
26	101-296 Pros. Att'y	4,633	0	4,633
28	101-299 Adult Drug Court	1,603	0	1,603
29	101-301 Sheriff Dept / Jail	8,964	0	8,964
30	101-304 Sec. Road Patrol	1,798	0	1,798
31	101-306 DNR Safety Programs	992	0	992
32	101-307 School Liaison Program	1,860	0	1,860
34	101-312 Stone Garden Fed Grant	1,896	0	1,896
36	101-314 HUNT Program	1,338	0	1,338
37	101-351 Jail	9,062	0	9,062

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Summary

Seq. 7: 101-253 Treasurer

Seq #	Department Name	GF Acct'g	Non-GF Acct'g	Total
38	101-426 Emerg'y Prepare	2,471	0	2,471
39	101-430 Animal Control	2,781	0	2,781
40	101-442 Drain Comm.	1,293	0	1,293
41	101-602 NE MI Mental Health	124	0	124
42	101-648 Medical Examiner	1,143	0	1,143
43	101-690 Home Improvement	2,675	0	2,675
44	101-702 Planning Comm.	266	0	266
45	101-704 Com Dev Approp to Outside Orgs	71	0	71
46	101-710 MSU Extension	1,222	0	1,222
47	101-711 Reg. of Deeds	2,879	0	2,879
48	101-969 Approp. - Other Co. Funds	877	0	877
50	201 County Road Fund	0	3,497	3,497
51	205 Base Security Contract	0	262	262
52	208 Parks & Rec Fund	0	14,360	14,360
53	210 Ambulance Fund	0	2,877	2,877
54	213 New Jail Millage	0	1,487	1,487
55	214 American Rescue Plan	0	509	509
56	215 Friend of the Court Fund	0	1,790	1,790
57	216 Family Div. - Juvenile	0	9,458	9,458
58	217 Multi-Co. Circuit Court Fund	0	10,257	10,257
59	218 Multi-Co. FOC Fund	0	5,879	5,879
61	F221 District Health Dept #4 Fund	0	2,437	2,437
62	F225 Soil Erosion	0	2,051	2,051
63	F245 711 Chisholm Building	0	1,391	1,391
64	246 District Health Dept Bldg	0	3,387	3,387
65	256 ROD Auto Fund	0	2,244	2,244
66	259 Crim. Justice Train. Fund	0	110	110
67	260 Indigent Defense	0	1,404	1,404
68	261 Enhanced 911 Fund	0	13,713	13,713
69	263 Concealed Pistol Licensing	0	2,506	2,506
70	264 Local Correct. Officer Train.	0	399	399
71	266 Huron Undercover Narcotic Team	0	3,387	3,387

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Summary

Seq. 7: 101-253 Treasurer

Seq #	Department Name	GF Acct'g	Non-GF Acct'g	Total
72	269 Law Library Fund	0	647	647
73	271 Library Fund	0	3,800	3,800
74	272 North'n Lights Arena Surcharge	0	1,652	1,652
75	273 Plaza Pool Fund	0	8,192	8,192
76	276 Housing Comm Fund	0	6,801	6,801
77	F280 Youth & Rec Fund	0	2,643	2,643
78	F283 Land Bank Authority	0	702	702
79	F284 Opioid Settlement Fund	0	1,033	1,033
80	F286 BL Dam Special Assess	0	757	757
81	287 Older Persons Act Fund	0	2,464	2,464
82	290 Dept. of Human Services	0	496	496
83	292 Child Care Fund	0	7,421	7,421
84	293 Veterans' Affairs	0	3,772	3,772
85	295 Airport Fund	0	9,651	9,651
86	F296 DHS - Child Care Sub Acct	0	330	330
87	F297 Materials Mngmt Plan	0	372	372
88	F298 Family Counseling Fund	0	1,652	1,652
89	299 Recycling Fund	0	840	840
96	F482 Airport MDOT Runway	0	1,377	1,377
97	631 Bldg & Grnds Maint Fund	0	1,088	1,088
100	730 Employees Sick Pay Fund	0	661	661
102	Other	62	317	379
Direct Bills		\$0	\$0	\$0
Total		\$96,218	\$142,509	\$238,727

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

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 following costs are identified:

Description	Source	Amount
101-265 Building Maintenance Expenditures	Audit	\$ 867,961
Debt Service & Vehicle Lease	101-265-948.000, 991.000, & 993.000	(46,375)
Revenues	101-265-677.000 & 101-265-693.001	(2,487)
Total for Allocation		\$ 819,037

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.

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 - FY2024 Actuals

13297
09/02/25

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
Personnel Costs							
Salaries	S1	\$318,615	\$0	\$185,880	\$87,205	\$14,943	\$16,218
Fringe Benefits	S	108,442	0	63,265	29,680	5,086	5,520
Subtotal - Personnel Costs		\$427,057	\$0	\$249,145	\$116,885	\$20,029	\$21,737
Services & Supplies Cost							
743.000 Gasoline & Diesel	S	9,554	0	5,574	2,615	448	486
783.000 Bldg/Grounds Supplies	S	4,277	0	2,495	1,171	201	218
784.000 Janitorial Supplies	S	7,139	0	4,165	1,954	335	363
801.000 Professional Service (OTIS)	P	10,040	0	0	10,040	0	0
801.002 Maintenance Uniform Service	S	2,982	0	1,740	816	140	152
802.000 Fire Suppression	S	2,572	0	1,500	704	121	131
803.000 Public Liability Insurance	P	211,021	0	0	0	0	0
826.000 Vehicle Maint Management	S	2,709	0	1,581	742	127	138
850.000 Telephone	S	164	0	96	45	8	8
851.000 Cell Phones	S	4,399	0	2,566	1,204	206	224
920.000 Natural Gas	P	20,493	0	10,577	7,084	2,832	0
921.000 Lights	P	73,180	0	28,191	17,016	11,330	25
922.000 Water and Sewage	P	3,888	0	907	1,821	706	0
923.000 Snow Removal	S	2,000	0	1,167	547	94	102
925.000 Garbage Removal	S	4,185	0	2,441	1,145	196	213
931.000 Equipment Maintenance	S	17,616	0	10,277	4,822	826	897
931.001 Defibrillator Maintenance	S	472	0	275	129	22	24
932.000 Building Maintenance	S	10,390	0	6,062	2,844	487	529
933.000 Grounds Maintenance	S	5,788	0	3,376	1,584	271	295
934.000 Vehicle Maintenance	S	1,432	0	836	392	67	73
948.000 Vehicle Lease	D	3,432	0	0	0	0	0
966.000 State Extended Purchasing Program	S	230	0	134	63	11	12
991.000 Debt Service Payment (Lease) - Principal	D	36,053	0	0	0	0	0
993.000 Debt Serv Payment (Lease) - Interest	D	6,890	0	0	0	0	0

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

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
Rev - 677.000 Reimb & Refund	S	-1,874	0	-1,093	-513	-88	-95
Rev - 693.001 Sale of Asset - Vehicle	S	-613	0	-358	-168	-29	-31
Subtotal - Services & Supplies		\$438,417	\$0	\$82,508	\$56,056	\$18,312	\$3,762
Department Cost Total		\$865,473	\$0	\$331,653	\$172,941	\$38,341	\$25,500
Adjustments to Cost							
993.000 Debt Serv Payment (Lease) - Interest	D	-6,890	0	0	0	0	0
948.000 Vehicle Lease	D	-3,432	0	0	0	0	0
991.000 Debt Service Payment (Lease) - Principal	D	-36,053	0	0	0	0	0
Subtotal - Adjustments		-\$46,375	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		819,099	0	331,653	172,941	38,341	25,500
General Admin Distribution			0	0	0	0	0
Grand Total		\$819,099	\$0	\$331,653	\$172,941	\$38,341	\$25,500

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

A. Department Costs

Seq. 8: 101-265
Bldg & Gnds Maint

Description	Type	Amount	Health Department	Other Buildings	Liability Ins
Personnel Costs					
Salaries	S1	\$318,615	\$14,370	\$0	\$0
Fringe Benefits	S	108,442	4,891	0	0
Subtotal - Personnel Costs		\$427,057	\$19,260	\$0	\$0
Services & Supplies Cost					
743.000 Gasoline & Diesel	S	9,554	431	0	0
783.000 Bldg/Grounds Supplies	S	4,277	193	0	0
784.000 Janitorial Supplies	S	7,139	322	0	0
801.000 Professional Service (OTIS)	P	10,040	0	0	0
801.002 Maintenance Uniform Service	S	2,982	135	0	0
802.000 Fire Suppression	S	2,572	116	0	0
803.000 Public Liability Insurance	P	211,021	0	0	211,021
826.000 Vehicle Maint Management	S	2,709	122	0	0
850.000 Telephone	S	164	7	0	0
851.000 Cell Phones	S	4,399	198	0	0
920.000 Natural Gas	P	20,493	0	0	0
921.000 Lights	P	73,180	16,617	0	0
922.000 Water and Sewage	P	3,888	0	454	0
923.000 Snow Removal	S	2,000	90	0	0
925.000 Garbage Removal	S	4,185	189	0	0
931.000 Equipment Maintenance	S	17,616	794	0	0
931.001 Defibrillator Maintenance	S	472	21	0	0
932.000 Building Maintenance	S	10,390	469	0	0
933.000 Grounds Maintenance	S	5,788	261	0	0
934.000 Vehicle Maintenance	S	1,432	65	0	0
948.000 Vehicle Lease	D	3,432	0	0	0
966.000 State Extended Purchasing Program	S	230	10	0	0
991.000 Debt Service Payment (Lease) - Principal	D	36,053	0	0	0
993.000 Debt Serv Payment (Lease) - Interest	D	6,890	0	0	0

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297

09/02/25

Seq. 8: 101-265
 Bldg & Gnds Maint

A. Department Costs

Description	Type	Amount	Health Department	Other Buildings	Liability Ins
Rev - 677.000 Reimb & Refund	S	-1,874	-85	0	0
Rev - 693.001 Sale of Asset - Vehicle	S	-613	-28	0	0
Subtotal - Services & Supplies		\$438,417	\$19,928	\$454	\$211,021
Department Cost Total		\$865,473	\$39,188	\$454	\$211,021
Adjustments to Cost					
993.000 Debt Serv Payment (Lease) - Interest	D	-6,890	0	0	0
948.000 Vehicle Lease	D	-3,432	0	0	0
991.000 Debt Service Payment (Lease) - Principal	D	-36,053	0	0	0
Subtotal - Adjustments		-\$46,375	\$0	\$0	\$0
Total Costs After Adjustments		819,099	39,188	454	211,021
General Admin Distribution			0	0	0
Grand Total		\$819,099	\$39,188	\$454	\$211,021

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

B. Incoming Costs (Default Spread Expenditures)

Seq. 8: 101-265 Bldg & Gnds Maint

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Courthouse	Annex	703 W. Chisholm - 911/MDOC	MSU Coop Ext
2	Equipment Deprecation	\$49,050	\$505	\$20,065	\$10,463	\$2,320	\$1,543
2	Telephone System	94	1	38	20	4	3
	Subtotal - Equipment Depreciation	49,144	506	20,103	10,483	2,324	1,546
3	County Coord.	4,883	2,169	2,855	1,489	330	220
3	HR / Payroll	4,482	1,969	2,612	1,362	302	201
	Subtotal - 101-101 Board of Comm	9,365	4,138	5,467	2,851	632	420
4	County Admin	3,072	308	1,369	714	158	105
	Subtotal - 101-173 Administrator	3,072	308	1,369	714	158	105
5	Personnel Services	877	50	375	196	43	29
5	Audit	2,703	81	1,127	588	130	87
5	Cost Plan	826	42	351	183	41	27
5	Shared Use Vehicle	18	5	9	5	1	1
5	MERS Unfunded Liability	43,898	1,305	18,303	9,544	2,116	1,407
5	Admin Costs	369	12	154	81	18	12
	Subtotal - 101-200 County General	48,691	1,495	20,320	10,596	2,349	1,562
6	Accounting	5,377	1,240	2,679	1,397	310	206
6	HR / Payroll	7,010	1,655	3,509	1,830	406	270
	Subtotal - 101-215 County Clerk	12,387	2,895	6,188	3,227	715	476
7	GF Acct'g	6,843	1,519	3,386	1,766	391	260
	Subtotal - 101-253 Treasurer	6,843	1,519	3,386	1,766	391	260
8	Liability Ins	0	9,891	4,005	2,088	463	308
	Subtotal - 101-265 Bldg & Gnds Maint	0	9,891	4,005	2,088	463	308
9	Network Services	0	12,516	5,068	2,643	586	390
9	Financial Software	0	1,021	413	216	48	32
9	Copier Supplies and Use	0	457	185	97	21	14
	Subtotal - 101-228 Data Processing / FD402 Equip - DP	0	13,994	5,666	2,955	655	436
10	Personnel	0	490	198	103	23	15
	Subtotal - 101-270 Human Resources	0	490	198	103	23	15
11	Self-Insurance	0	142	58	30	7	4
	Subtotal - 677 Self-Ins. Fund	0	142	58	30	7	4
Total Incoming		\$129,501	\$35,378	\$66,760	\$34,812	\$7,718	\$5,133

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

B. Incoming Costs (Default Spread Expenditures)

Seq. 8: 101-265 Bldg & Gnds Maint

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Courthouse	Annex	703 W. Chisholm - 911/MDOC	MSU Coop Ext
C. Total Allocated			\$983,978	\$398,413	\$207,753	\$46,059	\$30,632
				40.49%	21.11%	4.68%	3.11%

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

B. Incoming Costs (Default Spread Expenditures)

Seq. 8: 101-265 Bldg & Gnds Maint

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Health Department	Other Buildings	Liability Ins
2	Equipment Deprecation	\$49,050	\$505	\$2,371	\$27	\$12,767
2	Telephone System	94	1	5	0	24
	Subtotal - Equipment Depreciation	49,144	506	2,375	28	12,791
3	County Coord.	4,883	2,169	337	4	1,817
3	HR / Payroll	4,482	1,969	309	4	1,662
	Subtotal - 101-101 Board of Comm	9,365	4,138	646	7	3,479
4	County Admin	3,072	308	162	2	871
	Subtotal - 101-173 Administrator	3,072	308	162	2	871
5	Personnel Services	877	50	44	1	239
5	Audit	2,703	81	133	2	717
5	Cost Plan	826	42	42	0	224
5	Shared Use Vehicle	18	5	1	0	6
5	MERS Unfunded Liability	43,898	1,305	2,163	25	11,645
5	Admin Costs	369	12	18	0	98
	Subtotal - 101-200 County General	48,691	1,495	2,401	28	12,929
6	Accounting	5,377	1,240	317	4	1,705
6	HR / Payroll	7,010	1,655	415	5	2,232
	Subtotal - 101-215 County Clerk	12,387	2,895	731	8	3,937
7	GF Acct'g	6,843	1,519	400	5	2,154
	Subtotal - 101-253 Treasurer	6,843	1,519	400	5	2,154
8	Liability Ins	0	9,891	473	5	2,548
	Subtotal - 101-265 Bldg & Gnds Maint	0	9,891	473	5	2,548
9	Network Services	0	12,516	599	7	3,224
9	Financial Software	0	1,021	49	1	263
9	Copier Supplies and Use	0	457	22	0	118
	Subtotal - 101-228 Data Processing / FD402 Equip - DP	0	13,994	670	8	3,605
10	Personnel	0	490	23	0	126
	Subtotal - 101-270 Human Resources	0	490	23	0	126
11	Self-Insurance	0	142	7	0	37
	Subtotal - 677 Self-Ins. Fund	0	142	7	0	37
Total Incoming		\$129,501	\$35,378	\$7,888	\$91	\$42,477

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

B. Incoming Costs (Default Spread Expenditures)

Seq. 8: 101-265 Bldg & Gnds Maint

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Health Department	Other Buildings	Liability Ins
C. Total Allocated			\$983,978	\$47,077	\$546	\$253,498
				4.78%	0.06%	25.76%
					Not Allocated	

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 1: Courthouse

Seq. 8: 101-265 Bldg & Gn ds Maint

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	710	3.16%	\$12,147	\$0	\$12,147	\$0	\$12,147
4	101-173 Administrator	67	0.30%	1,146	0	1,146	0	1,146
6	101-215 County Clerk	1,896	8.45%	32,438	0	32,438	0	32,438
7	101-253 Treasurer	1,737	7.74%	29,718	0	29,718	0	29,718
9	101-228 Data Processing / FD402 Equip - DP	1,428	6.36%	24,431	0	24,431	1,134	25,565
10	101-270 Human Resources	192	0.86%	3,285	0	3,285	152	3,437
13	101-257 Equalization	1,876	8.36%	32,096	0	32,096	1,490	33,585
47	101-711 Reg. of Deeds	2,042	9.10%	34,936	0	34,936	1,621	36,557
58	217 Multi-Co. Circuit Court Fund	12,502	55.69%	213,892	0	213,892	9,927	223,819
Subtotal		22,450	100.00%	\$384,088	\$0	\$384,088	\$14,325	\$398,413
Direct Bills						0		0
Total						\$384,088		\$398,413

Allocation Basis Units: Assigned Square Footage, Courthouse

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 2: Annex

Seq. 8: 101-265 Bldg & Gn ds Maint

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%	\$20,934	\$0	\$20,934	\$0	\$20,934
6	101-215 County Clerk	117	0.84%	1,680	0	1,680	0	1,680
21	101-278 Public Conserv.	50	0.36%	718	0	718	30	748
23	101-286 District Court	4,298	30.81%	61,712	0	61,712	2,594	64,306
24	101-294 Probate Court	659	4.72%	9,462	0	9,462	398	9,860
26	101-296 Pros. Att'y	1,964	14.08%	28,200	0	28,200	1,186	29,385
57	216 Family Div. - Juvenile	2,552	18.30%	36,642	0	36,642	1,541	38,183
59	218 Multi-Co. FOC Fund	2,497	17.90%	35,853	0	35,853	1,507	37,360
76	276 Housing Comm Fund	354	2.54%	5,083	0	5,083	214	5,297
Subtotal		13,949	100.00%	\$200,284	\$0	\$200,284	\$7,470	\$207,753
Direct Bills						0		0
Total						\$200,284		\$207,753

Allocation Basis Units: Assigned Square Footage, Annex

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

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

Seq. 8: 101-265 Bldg & GnDs Maint

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%	\$22,100	\$0	\$22,100	\$824	\$22,924
38	101-426 Emerg'y Prepare	917	20.03%	8,896	0	8,896	332	9,228
68	261 Enhanced 911 Fund	1,382	30.19%	13,407	0	13,407	500	13,907
Subtotal		4,577	100.00%	\$44,403	\$0	\$44,403	\$1,656	\$46,059
Direct Bills						0		0
Total						\$44,403		\$46,059

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

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 4: MSU Coop Ext

Seq. 8: 101-265 Bldg & Gnds Maint

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46	101-710 MSU Extension	2,310	100.00%	\$29,531	\$0	\$29,531	\$1,101	\$30,632
Subtotal		2,310	100.00%	\$29,531	\$0	\$29,531	\$1,101	\$30,632
Direct Bills						0		0
Total						\$29,531		\$30,632

Allocation Basis Units: Assigned Square Footage, MSU Extension

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 5: Health Department

Seq. 8: 101-265 Bldg & GnDs Maint

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64	246 District Health Dept Bldg	100	100.00%	\$45,384	\$0	\$45,384	\$1,693	\$47,077
Subtotal		100	100.00%	\$45,384	\$0	\$45,384	\$1,693	\$47,077
Direct Bills						0		0
Total						\$45,384		\$47,077

Allocation Basis Units: Direct to 246 District Health Dept Bldg

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 7: Liability Ins

Seq. 8: 101-265 Bldg & Gn ds Maint

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	355,557	1.74%	\$4,263	\$0	\$4,263	\$0	\$4,263
4	101-173 Administrator	72,536	0.36%	870	0	870	0	870
5	101-200 County General	866,294	4.25%	10,386	0	10,386	0	10,386
6	101-215 County Clerk	369,630	1.81%	4,431	0	4,431	0	4,431
7	101-253 Treasurer	246,890	1.21%	2,960	0	2,960	0	2,960
8	101-265 Bldg & Gn ds Maint	825,018	4.05%	9,891	0	9,891	0	9,891
9	101-228 Data Processing / FD402 Equip - DP	521,982	2.56%	6,258	0	6,258	270	6,527
10	101-270 Human Resources	3,538	0.02%	42	0	42	2	44
11	677 Self-Ins. Fund	950	0.00%	11	0	11	0	12
12	101-245 Survey & Remonument	41,308	0.20%	495	0	495	21	517
13	101-257 Equalization	248,227	1.22%	2,976	0	2,976	128	3,104
14	101-261 Elections	109,099	0.54%	1,308	0	1,308	56	1,364
15	101-262 Board of Canvass.	1,116	0.01%	13	0	13	1	14
16	101-267 DHS State Lease	3	0.00%	0	0	0	0	0
17	101-268 Fairgrounds	93,813	0.46%	1,125	0	1,125	48	1,173
19	101-276 CVR Navigator	25,162	0.12%	302	0	302	13	315
20	101-277 Victims' Rights Services	77,252	0.38%	926	0	926	40	966
21	101-278 Public Conserv.	69,785	0.34%	837	0	837	36	873
22	101-279 Public Advocate - Fam/Prob	203,558	1.00%	2,440	0	2,440	105	2,546
23	101-286 District Court	586,396	2.88%	7,030	0	7,030	303	7,333
24	101-294 Probate Court	321,878	1.58%	3,859	0	3,859	166	4,025
25	101-295 Multi-County Probation	1,834	0.01%	22	0	22	1	23
26	101-296 Pros. Att'y	574,219	2.82%	6,884	0	6,884	297	7,181
28	101-299 Adult Drug Court	21,318	0.10%	256	0	256	11	267
29	101-301 Sheriff Dept / Jail	1,616,523	7.93%	19,380	0	19,380	835	20,215
30	101-304 Sec. Road Patrol	105,553	0.52%	1,265	0	1,265	55	1,320

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 7: Liability Ins

Seq. 8: 101-265 Bldg & Gn ds Maint

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
31	101-306 DNR Safety Programs	14,837	0.07%	178	0	178	8	186
32	101-307 School Liaison Program	51,121	0.25%	613	0	613	26	639
34	101-312 Stone Garden Fed Grant	64,810	0.32%	777	0	777	33	810
36	101-314 HUNT Program	95,293	0.47%	1,142	0	1,142	49	1,192
37	101-351 Jail	2,469,160	12.11%	29,602	0	29,602	1,275	30,877
38	101-426 Emerg'y Prepare	64,061	0.31%	768	0	768	33	801
39	101-430 Animal Control	145,422	0.71%	1,743	0	1,743	75	1,819
40	101-442 Drain Comm.	15,860	0.08%	190	0	190	8	198
41	101-602 NE MI Mental Health	150,294	0.74%	1,802	0	1,802	78	1,879
42	101-648 Medical Examiner	89,079	0.44%	1,068	0	1,068	46	1,114
43	101-690 Home Improvement	47,166	0.23%	565	0	565	24	590
44	101-702 Planning Comm.	1,364	0.01%	16	0	16	1	17
45	101-704 Com Dev Approp to Outside Orgs	129,518	0.64%	1,553	0	1,553	67	1,620
46	101-710 MSU Extension	62,091	0.30%	744	0	744	32	776
47	101-711 Reg. of Deeds	247,746	1.22%	2,970	0	2,970	128	3,098
52	208 Parks & Rec Fund	315,209	1.55%	3,779	0	3,779	163	3,942
53	210 Ambulance Fund	1,306,878	6.41%	15,668	0	15,668	675	16,343
54	213 New Jail Millage	1,273	0.01%	15	0	15	1	16
55	214 American Rescue Plan	132,581	0.65%	1,589	0	1,589	68	1,658
57	216 Family Div. - Juvenile	580,862	2.85%	6,964	0	6,964	300	7,264
58	217 Multi-Co. Circuit Court Fund	635,946	3.12%	7,624	0	7,624	328	7,953
59	218 Multi-Co. FOC Fund	576,868	2.83%	6,916	0	6,916	298	7,214
61	F221 District Health Dept #4 Fund	113,118	0.55%	1,356	0	1,356	58	1,415
62	F225 Soil Erosion	20,771	0.10%	249	0	249	11	260
63	F245 711 Chisholm Building	35,105	0.17%	421	0	421	18	439

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 7: Liability Ins

Seq. 8: 101-265 Bldg & Gn ds Maint

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64	246 District Health Dept Bldg	271,717	1.33%	3,258	0	3,258	140	3,398
65	256 ROD Auto Fund	15,189	0.07%	182	0	182	8	190
66	259 Crim. Justice Train. Fund	3,199	0.02%	38	0	38	2	40
67	260 Indigent Defense	1,088,289	5.34%	13,047	0	13,047	562	13,609
68	261 Enhanced 911 Fund	1,015,200	4.98%	12,171	0	12,171	524	12,695
69	263 Concealed Pistol Licensing	326	0.00%	4	0	4	0	4
70	264 Local Correct. Officer Train.	9,797	0.05%	117	0	117	5	123
71	266 Huron Undercover Narcotic Team	159,648	0.78%	1,914	0	1,914	82	1,996
72	269 Law Library Fund	5,352	0.03%	64	0	64	3	67
75	273 Plaza Pool Fund	303,778	1.49%	3,642	0	3,642	157	3,799
76	276 Housing Comm Fund	249,560	1.22%	2,992	0	2,992	129	3,121
77	F280 Youth & Rec Fund	324,614	1.59%	3,892	0	3,892	168	4,059
78	F283 Land Bank Authority	13,087	0.06%	157	0	157	7	164
79	F284 Opioid Settlement Fund	153,882	0.75%	1,845	0	1,845	79	1,924
81	287 Older Persons Act Fund	604,856	2.97%	7,251	0	7,251	312	7,564
83	292 Child Care Fund	863,106	4.23%	10,348	0	10,348	446	10,793
84	293 Veterans' Affairs	198,518	0.97%	2,380	0	2,380	103	2,483
87	F297 Materials Mngmt Plan	25,000	0.12%	300	0	300	13	313
90	363 Capital Improve P&I Debt Fund	50	0.00%	1	0	1	0	1
91	366 Jail Bldg Debt	595	0.00%	7	0	7	0	7
92	381 Airport Debt Fund	580	0.00%	7	0	7	0	7
96	F482 Airport MDOT Runway	185,327	0.91%	2,222	0	2,222	96	2,318
97	631 Bldg & Gn ds Maint Fund	33,993	0.17%	408	0	408	18	425

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 7: Liability Ins

Seq. 8: 101-265 Bldg & Gnds Maint

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
102	Other	132,886	0.65%	1,593	0	1,593	69	1,662
Subtotal		20,384,421	100.00%	\$244,384	\$0	\$244,384	\$9,114	\$253,498
Direct Bills						0		0
Total						\$244,384		\$253,498

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

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

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
3	101-101 Board of Comm	\$12,147	\$20,934	\$0	\$0	\$0	\$0
4	101-173 Administrator	1,146	0	0	0	0	0
5	101-200 County General	0	0	0	0	0	0
6	101-215 County Clerk	32,438	1,680	0	0	0	0
7	101-253 Treasurer	29,718	0	0	0	0	0
8	101-265 Bldg & Gnds Maint	0	0	0	0	0	0
9	101-228 Data Processing / FD402 Equip - DP	25,565	0	0	0	0	0
10	101-270 Human Resources	3,437	0	0	0	0	0
11	677 Self-Ins. Fund	0	0	0	0	0	0
12	101-245 Survey & Remonument	0	0	0	0	0	0
13	101-257 Equalization	33,585	0	0	0	0	0
14	101-261 Elections	0	0	0	0	0	0
15	101-262 Board of Canvass.	0	0	0	0	0	0
16	101-267 DHS State Lease	0	0	0	0	0	0
17	101-268 Fairgrounds	0	0	0	0	0	0
19	101-276 CVR Navigator	0	0	0	0	0	0
20	101-277 Victims' Rights Services	0	0	0	0	0	0
21	101-278 Public Conserv.	0	748	0	0	0	0
22	101-279 Public Advocate - Fam/Prob	0	0	0	0	0	0
23	101-286 District Court	0	64,306	0	0	0	0
24	101-294 Probate Court	0	9,860	0	0	0	0
25	101-295 Multi-County Probation	0	0	22,924	0	0	0
26	101-296 Pros. Att'y	0	29,385	0	0	0	0
28	101-299 Adult Drug Court	0	0	0	0	0	0
29	101-301 Sheriff Dept / Jail	0	0	0	0	0	0
30	101-304 Sec. Road Patrol	0	0	0	0	0	0
31	101-306 DNR Safety Programs	0	0	0	0	0	0
32	101-307 School Liaison Program	0	0	0	0	0	0
34	101-312 Stone Garden Fed Grant	0	0	0	0	0	0
36	101-314 HUNT Program	0	0	0	0	0	0
37	101-351 Jail	0	0	0	0	0	0
38	101-426 Emerg'y Prepare	0	0	9,228	0	0	0

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

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
39	101-430 Animal Control	0	0	0	0	0	0
40	101-442 Drain Comm.	0	0	0	0	0	0
41	101-602 NE MI Mental Health	0	0	0	0	0	0
42	101-648 Medical Examiner	0	0	0	0	0	0
43	101-690 Home Improvement	0	0	0	0	0	0
44	101-702 Planning Comm.	0	0	0	0	0	0
45	101-704 Com Dev Approp to Outside Orgs	0	0	0	0	0	0
46	101-710 MSU Extension	0	0	0	30,632	0	0
47	101-711 Reg. of Deeds	36,557	0	0	0	0	0
52	208 Parks & Rec Fund	0	0	0	0	0	0
53	210 Ambulance Fund	0	0	0	0	0	0
54	213 New Jail Millage	0	0	0	0	0	0
55	214 American Rescue Plan	0	0	0	0	0	0
57	216 Family Div. - Juvenile	0	38,183	0	0	0	0
58	217 Multi-Co. Circuit Court Fund	223,819	0	0	0	0	0
59	218 Multi-Co. FOC Fund	0	37,360	0	0	0	0
61	F221 District Health Dept #4 Fund	0	0	0	0	0	0
62	F225 Soil Erosion	0	0	0	0	0	0
63	F245 711 Chisholm Building	0	0	0	0	0	0
64	246 District Health Dept Bldg	0	0	0	0	47,077	0
65	256 ROD Auto Fund	0	0	0	0	0	0
66	259 Crim. Justice Train. Fund	0	0	0	0	0	0
67	260 Indigent Defense	0	0	0	0	0	0
68	261 Enhanced 911 Fund	0	0	13,907	0	0	0
69	263 Concealed Pistol Licensing	0	0	0	0	0	0
70	264 Local Correct. Officer Train.	0	0	0	0	0	0
71	266 Huron Undercover Narcotic Team	0	0	0	0	0	0
72	269 Law Library Fund	0	0	0	0	0	0
75	273 Plaza Pool Fund	0	0	0	0	0	0
76	276 Housing Comm Fund	0	5,297	0	0	0	0
77	F280 Youth & Rec Fund	0	0	0	0	0	0
78	F283 Land Bank Authority	0	0	0	0	0	0

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Summary

Seq. 8: 101-265 Bldg & Gn ds Maint

Seq #	Department Name	Courthouse	Annex	703 W. Chisholm - 911/MDOC	MSU Coop Ext	Health Department	Liability Ins
79	F284 Opioid Settlement Fund	0	0	0	0	0	0
81	287 Older Persons Act Fund	0	0	0	0	0	0
83	292 Child Care Fund	0	0	0	0	0	0
84	293 Veterans' Affairs	0	0	0	0	0	0
87	F297 Materials Mngmt Plan	0	0	0	0	0	0
90	363 Capital Improve P&I Debt Fund	0	0	0	0	0	0
91	366 Jail Bldg Debt	0	0	0	0	0	0
92	381 Airport Debt Fund	0	0	0	0	0	0
96	F482 Airport MDOT Runway	0	0	0	0	0	0
97	631 Bldg & Grnds Maint Fund	0	0	0	0	0	0
102	Other	0	0	0	0	0	0
Direct Bills		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$398,413	\$207,753	\$46,059	\$30,632	\$47,077	\$0

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Summary

Seq. 8: 101-265 Bldg & Gnds Maint

Seq #	Department Name	Total
3	101-101 Board of Comm	\$37,344
4	101-173 Administrator	2,016
5	101-200 County General	10,386
6	101-215 County Clerk	38,549
7	101-253 Treasurer	32,678
8	101-265 Bldg & Gnds Maint	9,891
9	101-228 Data Processing / FD402 Equip - DP	32,092
10	101-270 Human Resources	3,482
11	677 Self-Ins. Fund	12
12	101-245 Survey & Remonument	517
13	101-257 Equalization	36,690
14	101-261 Elections	1,364
15	101-262 Board of Canvass.	14
16	101-267 DHS State Lease	0
17	101-268 Fairgrounds	1,173
19	101-276 CVR Navigator	315
20	101-277 Victims' Rights Services	966
21	101-278 Public Conserv.	1,621
22	101-279 Public Advocate - Fam/Prob	2,546
23	101-286 District Court	71,639
24	101-294 Probate Court	13,885
25	101-295 Multi-County Probation	22,947
26	101-296 Pros. Att'y	36,566
28	101-299 Adult Drug Court	267
29	101-301 Sheriff Dept / Jail	20,215
30	101-304 Sec. Road Patrol	1,320
31	101-306 DNR Safety Programs	186
32	101-307 School Liaison Program	639
34	101-312 Stone Garden Fed Grant	810
36	101-314 HUNT Program	1,192
37	101-351 Jail	30,877
38	101-426 Emerg'y Prepare	10,029

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Summary

Seq. 8: 101-265 Bldg & Gnds Maint

Seq #	Department Name	Total
39	101-430 Animal Control	1,819
40	101-442 Drain Comm.	198
41	101-602 NE MI Mental Health	1,879
42	101-648 Medical Examiner	1,114
43	101-690 Home Improvement	590
44	101-702 Planning Comm.	17
45	101-704 Com Dev Approp to Outside Orgs	1,620
46	101-710 MSU Extension	31,409
47	101-711 Reg. of Deeds	39,655
52	208 Parks & Rec Fund	3,942
53	210 Ambulance Fund	16,343
54	213 New Jail Millage	16
55	214 American Rescue Plan	1,658
57	216 Family Div. - Juvenile	45,447
58	217 Multi-Co. Circuit Court Fund	231,772
59	218 Multi-Co. FOC Fund	44,574
61	F221 District Health Dept #4 Fund	1,415
62	F225 Soil Erosion	260
63	F245 711 Chisholm Building	439
64	246 District Health Dept Bldg	50,475
65	256 ROD Auto Fund	190
66	259 Crim. Justice Train. Fund	40
67	260 Indigent Defense	13,609
68	261 Enhanced 911 Fund	26,602
69	263 Concealed Pistol Licensing	4
70	264 Local Correct. Officer Train.	123
71	266 Huron Undercover Narcotic Team	1,996
72	269 Law Library Fund	67
75	273 Plaza Pool Fund	3,799
76	276 Housing Comm Fund	8,417
77	F280 Youth & Rec Fund	4,059
78	F283 Land Bank Authority	164

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Summary

Seq. 8: 101-265 Bldg & Gn ds Maint

Seq #	Department Name	Total
79	F284 Opioid Settlement Fund	1,924
81	287 Older Persons Act Fund	7,564
83	292 Child Care Fund	10,793
84	293 Veterans' Affairs	2,483
87	F297 Materials Mngmt Plan	313
90	363 Capital Improve P&I Debt Fund	1
91	366 Jail Bldg Debt	7
92	381 Airport Debt Fund	7
96	F482 Airport MDOT Runway	2,318
97	631 Bldg & Grnds Maint Fund	425
102	Other	1,662
Direct Bills		\$0
Total		\$983,432

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

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. The cost of network services is adjusted to reflect this revenue.

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

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 Data Processing department is responsible for the maintenance and rental contracts for the copier, as well as the costs of supplies. These costs are identified in this function and allocated to all benefitting 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 benefitting 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 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 - FY2024 Actuals

13297
09/02/25

A. Department Costs

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

Description	Type	Amount	General Admin	Network Services	Financial Software	Copier Lease	Copier Supplies and Use
Personnel Costs							
Salaries	S1	\$189,155	\$0	\$189,155	\$0	\$0	\$0
Fringe Benefits	S	54,024	0	54,024	0	0	0
Subtotal - Personnel Costs		\$243,179	\$0	\$243,179	\$0	\$0	\$0
Services & Supplies Cost							
727.000 Supplies	S	14,420	0	14,420	0	0	0
728.000 Postage	S	72	0	72	0	0	0
738.000 Copier Supplies/Per Copy Charge	P	7,656	0	0	0	0	7,656
803.000 Consulting Fees	S	5,641	0	5,641	0	0	0
803.002 Cyber Liability Insurance	S	10,392	0	10,392	0	0	0
803.003 Control Solu HVAC Mainten Agreem	S	2,890	0	2,890	0	0	0
804.000 Fiber Consortium	S	1,000	0	1,000	0	0	0
820.002 Svc Agree - Register of Deeds	P	30,599	0	0	0	0	0
820.003 Svc Agree - Sheriff Core (Records)	P	20,315	0	0	0	0	0
820.004 Svc -Sheriff Livescan IDNetworks	P	5,052	0	0	0	0	0
820.004 Svc Agree - Jail Tracker	P	4,604	0	0	0	0	0
820.006 Sheriff - Net Motion	P	2,121	0	0	0	0	0
820.007 Sheriff - Lexis Nexis Maintenance	P	1,573	0	0	0	0	0
820.008 Sheriff - Transunion	P	1,523	0	0	0	0	0
820.011 Svc Agree - Equal Apex Assr	P	345	0	0	0	0	0
820.014 Svc Agree - Time Management	P	5,047	0	5,047	0	0	0
820.015 Svc Agree - Auto Business Eq	P	600	0	0	0	0	0
820.016 Svc Agree - Cherry Land, Clk & PA	P	16,774	0	0	0	0	0
820.019 Svc Agree E911 ESRI	P	440	0	0	0	0	0
820.021 Svc Agree - Anti Virus	P	7,905	0	7,905	0	0	0
820.024 Merit Internet	P	6,678	0	6,678	0	0	0
820.025 Office 365 License Subscriptions	P	20,927	0	20,927	0	0	0
820.028 Svc Agree - Mailstore	P	975	0	975	0	0	0
820.030 SLA-IPA/Boundary Protection	P	11,487	0	11,487	0	0	0
820.032 Svc Agreement - DEKETO	P	3,000	0	0	0	0	0

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

A. Department Costs

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

Description	Type	Amount	General Admin	Network Services	Financial Software	Copier Lease	Copier Supplies and Use
820.033 Svc Agree - BS&A.Net	P	26,503	0	0	26,503	0	0
820.036 Svc Agree - BFA	P	3,190	0	0	0	0	0
820.037 Svc Agree - Board Book Subscription	P	4,000	0	0	0	0	0
820.038 Svc Agree - BOMGAR	P	2,136	0	2,136	0	0	0
850.000 Telephone	S	990	0	990	0	0	0
851.000 Cellular	S	1,878	0	1,878	0	0	0
851.002 State of MI LEIN VPN	P	1,548	0	0	0	0	0
851.004 Cellular - Sheriff (MDT)	P	6,304	0	0	0	0	0
860.000 Travel	S	2,389	0	2,389	0	0	0
931.000 Equipment Maintenance	P	10,084	0	10,084	0	0	0
940.000 Copier Rental	P	1,746	0	0	0	1,746	0
955.001 Education & Training Reimbursment	S	1,950	0	1,950	0	0	0
955.002 GMIS Annual Dues	S	250	0	250	0	0	0
956.000 Software Purchases	P	33,828	0	33,828	0	0	0
Rev - 676.012 City Bomgar Maintenanc	P	-1,068	0	-1,068	0	0	0
Rev - 676.011 City State of Mi Lein Vpn	P	-774	0	0	0	0	0
Rev - 676.013 City Anti Virus	S	-2,635	0	-2,635	0	0	0
Rev - 676.015 City Netmotion Maintenance	P	-848	0	0	0	0	0
Rev - 677.000 Reimb & Refund	P	-9,034	-9,034	0	0	0	0
Rev - 677.002 City of Alpena MIS Contract	S	-86,838	0	-86,838	0	0	0
Rev - 677.015 Reimburs City Portion Merit Intern	S	-2,540	0	-2,540	0	0	0
Rev - 684.000 Miscellaneous Revenue	P	-2,400	-2,400	0	0	0	0
SBITA Amortization - IT Partners	P	34,704	0	34,704	0	0	0
Subtotal - Services & Supplies		\$207,397	-\$11,434	\$82,561	\$26,503	\$1,746	\$7,656
Department Cost Total		\$450,575	-\$11,434	\$325,740	\$26,503	\$1,746	\$7,656

Adjustments to Cost

Subtotal - Adjustments		\$0	\$0	\$0	\$0	\$0	\$0
-------------------------------	--	------------	------------	------------	------------	------------	------------

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

A. Department Costs

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

Description	Type	Amount	General Admin	Network Services	Financial Software	Copier Lease	Copier Supplies and Use
Total Costs After Adjustments		450,575	-11,434	325,740	26,503	1,746	7,656
General Admin Distribution			11,434	-11,434	0	0	0
Grand Total		\$450,575	\$0	\$314,306	\$26,503	\$1,746	\$7,656

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

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

A. Department Costs

Description	Type	Amount	DP Specific
Personnel Costs			
Salaries	S1	\$189,155	\$0
Fringe Benefits	S	54,024	0
Subtotal - Personnel Costs		\$243,179	\$0
Services & Supplies Cost			
727.000 Supplies	S	14,420	0
728.000 Postage	S	72	0
738.000 Copier Supplies/Per Copy Charge	P	7,656	0
803.000 Consulting Fees	S	5,641	0
803.002 Cyber Liability Insurance	S	10,392	0
803.003 Control Solu HVAC Mainten Agreem	S	2,890	0
804.000 Fiber Consortium	S	1,000	0
820.002 Svc Agree - Register of Deeds	P	30,599	30,599
820.003 Svc Agree - Sheriff Core (Records)	P	20,315	20,315
820.004 Svc -Sheriff Livescan IDNetworks	P	5,052	5,052
820.004 Svc Agree - Jail Tracker	P	4,604	4,604
820.006 Sheriff - Net Motion	P	2,121	2,121
820.007 Sheriff - Lexis Nexis Maintenance	P	1,573	1,573
820.008 Sheriff - Transunion	P	1,523	1,523
820.011 Svc Agree - Equal Apex Assr	P	345	345
820.014 Svc Agree - Time Management	P	5,047	0
820.015 Svc Agree - Auto Business Eq	P	600	600
820.016 Svc Agree - Cherry Land, Clk & PA	P	16,774	16,774
820.019 Svc Agree E911 ESRI	P	440	440
820.021 Svc Agree - Anti Virus	P	7,905	0
820.024 Merit Internet	P	6,678	0
820.025 Office 365 License Subscriptions	P	20,927	0
820.028 Svc Agree - Mailstore	P	975	0
820.030 SLA-IPA/Boundary Protection	P	11,487	0
820.032 Svc Agreement - DEKETO	P	3,000	3,000

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

A. Department Costs

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

Description	Type	Amount	DP Specific
820.033 Svc Agree - BS&A.Net	P	26,503	0
820.036 Svc Agree - BFA	P	3,190	3,190
820.037 Svc Agree - Board Book Subscription	P	4,000	4,000
820.038 Svc Agree - BOMGAR	P	2,136	0
850.000 Telephone	S	990	0
851.000 Cellular	S	1,878	0
851.002 State of MI LEIN VPN	P	1,548	1,548
851.004 Cellular - Sheriff (MDT)	P	6,304	6,304
860.000 Travel	S	2,389	0
931.000 Equipment Maintenance	P	10,084	0
940.000 Copier Rental	P	1,746	0
955.001 Education & Training Reimbursment	S	1,950	0
955.002 GMIS Annual Dues	S	250	0
956.000 Software Purchases	P	33,828	0
Rev - 676.012 City Bomgar Maintenanc	P	-1,068	0
Rev - 676.011 City State of Mi Lein Vpn	P	-774	-774
Rev - 676.013 City Anti Virus	S	-2,635	0
Rev - 676.015 City Netmotion Maintenance	P	-848	-848
Rev - 677.000 Reimb & Refund	P	-9,034	0
Rev - 677.002 City of Alpena MIS Contract	S	-86,838	0
Rev - 677.015 Reimburs City Portion Merit Intern	S	-2,540	0
Rev - 684.000 Miscellaneous Revenue	P	-2,400	0
SBITA Amortization - IT Partners	P	34,704	0
Subtotal - Services & Supplies		\$207,397	\$100,365
Department Cost Total		\$450,575	\$100,365

Adjustments to Cost

Subtotal - Adjustments		\$0	\$0
-------------------------------	--	------------	------------

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

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

A. Department Costs

Description	Type	Amount	DP Specific
Total Costs After Adjustments		450,575	100,365
General Admin Distribution			0
Grand Total		\$450,575	\$100,365

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

B. Incoming Costs (Default Spread Custom %)

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

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Network Services	Financial Software	Copier Lease	Copier Supplies and Use
1	Courthouse	\$1,330	\$17	\$1,346	\$0	\$0	\$0
	Subtotal - Building Depreciation	1,330	17	1,346	0	0	0
2	Equipment Deprecation	24,125	249	24,374	0	0	0
2	Telephone System	156	2	158	0	0	0
	Subtotal - Equipment Depreciation	24,281	250	24,531	0	0	0
3	County Coord.	3,090	1,372	4,462	0	0	0
3	HR / Payroll	1,755	771	2,526	0	0	0
	Subtotal - 101-101 Board of Comm	4,845	2,143	6,988	0	0	0
4	County Admin	1,944	195	2,139	0	0	0
	Subtotal - 101-173 Administrator	1,944	195	2,139	0	0	0
5	Personnel Services	343	19	363	0	0	0
5	Audit	1,710	51	1,762	0	0	0
5	Cost Plan	826	42	868	0	0	0
5	Shared Use Vehicle	7	2	9	0	0	0
5	MERS Unfunded Liability	17,192	511	17,703	0	0	0
5	Admin Costs	234	8	241	0	0	0
	Subtotal - 101-200 County General	20,312	633	20,945	0	0	0
6	Accounting	3,402	784	4,186	0	0	0
6	HR / Payroll	2,745	648	3,394	0	0	0
	Subtotal - 101-215 County Clerk	6,147	1,433	7,580	0	0	0
7	GF Acct'g	4,139	919	5,058	0	0	0
7	Non-GF Acct'g	1,466	282	1,748	0	0	0
	Subtotal - 101-253 Treasurer	5,605	1,201	6,806	0	0	0
8	Courthouse	24,431	1,134	25,565	0	0	0
8	Liability Ins	6,258	270	6,527	0	0	0
	Subtotal - 101-265 Bldg & Gnds Maint	30,689	1,403	32,092	0	0	0
9	Network Services	0	14,304	14,304	0	0	0
9	Financial Software	0	646	646	0	0	0
9	Copier Supplies and Use	0	179	179	0	0	0
	Subtotal - 101-228 Data Processing / FD402 Equip - DP	0	15,129	15,129	0	0	0
10	Personnel	0	192	192	0	0	0

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

B. Incoming Costs (Default Spread Custom %)

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

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Network Services	Financial Software	Copier Lease	Copier Supplies and Use
	Subtotal - 101-270 Human Resources	0	192	192	0	0	0
11	Self-Insurance	0	56	56	0	0	0
	Subtotal - 677 Self-Ins. Fund	0	56	56	0	0	0
Total Incoming		\$95,153	\$22,652	\$117,805	\$0	\$0	\$0
C. Total Allocated			\$568,380	\$432,111	\$26,503	\$1,746	\$7,656
				76.02%	4.66%	0.31%	1.35%

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

B. Incoming Costs (Default Spread Custom %)

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

Seq #	Department/Cost Pool	First Incoming	Second Incoming	DP Specific
1	Courthouse	\$1,330	\$17	\$0
	Subtotal - Building Depreciation	1,330	17	0
2	Equipment Deprecation	24,125	249	0
2	Telephone System	156	2	0
	Subtotal - Equipment Depreciation	24,281	250	0
3	County Coord.	3,090	1,372	0
3	HR / Payroll	1,755	771	0
	Subtotal - 101-101 Board of Comm	4,845	2,143	0
4	County Admin	1,944	195	0
	Subtotal - 101-173 Administrator	1,944	195	0
5	Personnel Services	343	19	0
5	Audit	1,710	51	0
5	Cost Plan	826	42	0
5	Shared Use Vehicle	7	2	0
5	MERS Unfunded Liability	17,192	511	0
5	Admin Costs	234	8	0
	Subtotal - 101-200 County General	20,312	633	0
6	Accounting	3,402	784	0
6	HR / Payroll	2,745	648	0
	Subtotal - 101-215 County Clerk	6,147	1,433	0
7	GF Acct'g	4,139	919	0
7	Non-GF Acct'g	1,466	282	0
	Subtotal - 101-253 Treasurer	5,605	1,201	0
8	Courthouse	24,431	1,134	0
8	Liability Ins	6,258	270	0
	Subtotal - 101-265 Bldg & GnDs Maint	30,689	1,403	0
9	Network Services	0	14,304	0
9	Financial Software	0	646	0
9	Copier Supplies and Use	0	179	0
	Subtotal - 101-228 Data Processing / FD402 Equip - DP	0	15,129	0
10	Personnel	0	192	0

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

B. Incoming Costs (Default Spread Custom %)

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

Seq #	Department/Cost Pool	First Incoming	Second Incoming	DP Specific
	Subtotal - 101-270 Human Resources	0	192	0
11	Self-Insurance	0	56	0
	Subtotal - 677 Self-Ins. Fund	0	56	0
Total Incoming		\$95,153	\$22,652	\$0
C. Total Allocated			\$568,380	\$100,365
				17.66%

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 1: Network Services

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

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	19	8.30%	\$33,973	\$0	\$33,973	\$0	\$33,973
4	101-173 Administrator	1	0.44%	1,788	0	1,788	0	1,788
6	101-215 County Clerk	11	4.80%	19,668	0	19,668	0	19,668
7	101-253 Treasurer	6	2.62%	10,728	0	10,728	0	10,728
8	101-265 Bldg & Gnds Maint	7	3.06%	12,516	0	12,516	0	12,516
9	101-228 Data Processing / FD402 Equip - DP	8	3.49%	14,304	0	14,304	0	14,304
13	101-257 Equalization	6	2.62%	10,728	0	10,728	768	11,496
20	101-277 Victims' Rights Services	3	1.31%	5,364	0	5,364	384	5,748
21	101-278 Public Conserv.	2	0.87%	3,576	0	3,576	256	3,832
23	101-286 District Court	18	7.86%	32,185	0	32,185	2,304	34,488
24	101-294 Probate Court	4	1.75%	7,152	0	7,152	512	7,664
27	101-296 PA DP	18	7.86%	32,185	0	32,185	2,304	34,488
29	101-301 Sheriff Dept / Jail	49	21.40%	87,613	0	87,613	6,271	93,884
38	101-426 Emerg'y Prepare	6	2.62%	10,728	0	10,728	768	11,496
46	101-710 MSU Extension	1	0.44%	1,788	0	1,788	128	1,916
47	101-711 Reg. of Deeds	7	3.06%	12,516	0	12,516	896	13,412
52	208 Parks & Rec Fund	4	1.75%	7,152	0	7,152	512	7,664
57	216 Family Div. - Juvenile	11	4.80%	19,668	0	19,668	1,408	21,076
58	217 Multi-Co. Circuit Court Fund	10	4.37%	17,880	0	17,880	1,280	19,160
60	218 FOC DP	7	3.06%	12,516	0	12,516	896	13,412
68	261 Enhanced 911 Fund	15	6.55%	26,820	0	26,820	1,920	28,740
76	276 Housing Comm Fund	1	0.44%	1,788	0	1,788	128	1,916
84	293 Veterans' Affairs	4	1.75%	7,152	0	7,152	512	7,664
85	295 Airport Fund	11	4.80%	19,668	0	19,668	1,408	21,076
Subtotal		229	100.00%	\$409,459	\$0	\$409,459	\$22,652	\$432,111
Direct Bills						0		0
Total						\$409,459		\$432,111

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Basis Units: # Computers on network

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 2: Financial Software

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

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	355,557	1.66%	\$440	\$0	\$440	\$0	\$440
4	101-173 Administrator	72,536	0.34%	90	0	90	0	90
5	101-200 County General	866,294	4.04%	1,072	0	1,072	0	1,072
6	101-215 County Clerk	369,630	1.73%	457	0	457	0	457
7	101-253 Treasurer	246,890	1.15%	305	0	305	0	305
8	101-265 Bldg & Gnds Maint	825,018	3.85%	1,021	0	1,021	0	1,021
9	101-228 Data Processing / FD402 Equip - DP	521,982	2.44%	646	0	646	0	646
10	101-270 Human Resources	3,538	0.02%	4	0	4	0	4
11	677 Self-Ins. Fund	950	0.00%	1	0	1	0	1
12	101-245 Survey & Remonument	41,308	0.19%	51	0	51	0	51
13	101-257 Equalization	248,227	1.16%	307	0	307	0	307
14	101-261 Elections	109,099	0.51%	135	0	135	0	135
15	101-262 Board of Canvass.	1,116	0.01%	1	0	1	0	1
16	101-267 DHS State Lease	3	0.00%	0	0	0	0	0
17	101-268 Fairgrounds	93,813	0.44%	116	0	116	0	116
19	101-276 CVR Navigator	25,162	0.12%	31	0	31	0	31
20	101-277 Victims' Rights Services	77,252	0.36%	96	0	96	0	96
21	101-278 Public Conserv.	69,785	0.33%	86	0	86	0	86
22	101-279 Public Advocate - Fam/Prob	203,558	0.95%	252	0	252	0	252
23	101-286 District Court	586,396	2.74%	726	0	726	0	726
24	101-294 Probate Court	321,878	1.50%	398	0	398	0	398
25	101-295 Multi-County Probation	1,834	0.01%	2	0	2	0	2
27	101-296 PA DP	574,219	2.68%	711	0	711	0	711
28	101-299 Adult Drug Court	21,318	0.10%	26	0	26	0	26
29	101-301 Sheriff Dept / Jail	1,616,523	7.55%	2,000	0	2,000	0	2,000

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 2: Financial Software

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

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30	101-304 Sec. Road Patrol	105,553	0.49%	131	0	131	0	131
31	101-306 DNR Safety Programs	14,837	0.07%	18	0	18	0	18
32	101-307 School Liaison Program	51,121	0.24%	63	0	63	0	63
34	101-312 Stone Garden Fed Grant	64,810	0.30%	80	0	80	0	80
36	101-314 HUNT Program	95,293	0.44%	118	0	118	0	118
37	101-351 Jail	2,469,160	11.53%	3,055	0	3,055	0	3,055
38	101-426 Emerg'y Prepare	64,061	0.30%	79	0	79	0	79
39	101-430 Animal Control	145,422	0.68%	180	0	180	0	180
40	101-442 Drain Comm.	15,860	0.07%	20	0	20	0	20
41	101-602 NE MI Mental Health	150,294	0.70%	186	0	186	0	186
42	101-648 Medical Examiner	89,079	0.42%	110	0	110	0	110
43	101-690 Home Improvement	47,166	0.22%	58	0	58	0	58
44	101-702 Planning Comm.	1,364	0.01%	2	0	2	0	2
45	101-704 Com Dev Approp to Outside Orgs	129,518	0.60%	160	0	160	0	160
46	101-710 MSU Extension	62,091	0.29%	77	0	77	0	77
47	101-711 Reg. of Deeds	247,746	1.16%	307	0	307	0	307
52	208 Parks & Rec Fund	315,209	1.47%	390	0	390	0	390
53	210 Ambulance Fund	1,306,878	6.10%	1,617	0	1,617	0	1,617
54	213 New Jail Millage	1,273	0.01%	2	0	2	0	2
55	214 American Rescue Plan	132,581	0.62%	164	0	164	0	164
57	216 Family Div. - Juvenile	580,862	2.71%	719	0	719	0	719
58	217 Multi-Co. Circuit Court Fund	635,946	2.97%	787	0	787	0	787
60	218 FOC DP	576,868	2.69%	714	0	714	0	714
61	F221 District Health Dept #4 Fund	113,118	0.53%	140	0	140	0	140
62	F225 Soil Erosion	20,771	0.10%	26	0	26	0	26

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 2: Financial Software

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

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63	F245 711 Chisholm Building	35,105	0.16%	43	0	43	0	43
64	246 District Health Dept Bldg	271,717	1.27%	336	0	336	0	336
65	256 ROD Auto Fund	15,189	0.07%	19	0	19	0	19
66	259 Crim. Justice Train. Fund	3,199	0.01%	4	0	4	0	4
67	260 Indigent Defense	1,088,289	5.08%	1,347	0	1,347	0	1,347
68	261 Enhanced 911 Fund	1,015,200	4.74%	1,256	0	1,256	0	1,256
69	263 Concealed Pistol Licensing	326	0.00%	0	0	0	0	0
70	264 Local Correct. Officer Train.	9,797	0.05%	12	0	12	0	12
71	266 Huron Undercover Narcotic Team	159,648	0.75%	198	0	198	0	198
72	269 Law Library Fund	5,352	0.02%	7	0	7	0	7
75	273 Plaza Pool Fund	303,778	1.42%	376	0	376	0	376
76	276 Housing Comm Fund	249,560	1.17%	309	0	309	0	309
77	F280 Youth & Rec Fund	324,614	1.52%	402	0	402	0	402
78	F283 Land Bank Authority	13,087	0.06%	16	0	16	0	16
79	F284 Opioid Settlement Fund	153,882	0.72%	190	0	190	0	190
81	287 Older Persons Act Fund	604,856	2.82%	748	0	748	0	748
82	290 Dept. of Human Services	7,998	0.04%	10	0	10	0	10
83	292 Child Care Fund	863,106	4.03%	1,068	0	1,068	0	1,068
84	293 Veterans' Affairs	198,518	0.93%	246	0	246	0	246
85	295 Airport Fund	1,024,204	4.78%	1,267	0	1,267	0	1,267
86	F296 DHS - Child Care Sub Acct	2,775	0.01%	3	0	3	0	3
87	F297 Materials Mngmt Plan	25,000	0.12%	31	0	31	0	31

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 2: Financial Software

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

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
90	363 Capital Improve P&I Debt Fund	50	0.00%	0	0	0	0	0
91	366 Jail Bldg Debt	595	0.00%	1	0	1	0	1
92	381 Airport Debt Fund	580	0.00%	1	0	1	0	1
96	F482 Airport MDOT Runway	185,327	0.87%	229	0	229	0	229
97	631 Bldg & Grnds Maint Fund	33,993	0.16%	42	0	42	0	42
102	Other	132,886	0.62%	164	0	164	0	164
Subtotal		21,419,398	100.00%	\$26,503	\$0	\$26,503	\$0	\$26,503
Direct Bills						0		0
Total						\$26,503		\$26,503

Allocation Basis Units: \$ Operating Expenditures (DP)

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 3: Copier Lease

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

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	1	33.33%	\$582	\$0	\$582	\$0	\$582
7	101-253 Treasurer	1	33.33%	582	0	582	0	582
46	101-710 MSU Extension	1	33.33%	582	0	582	0	582
Subtotal		3	100.00%	\$1,746	\$0	\$1,746	\$0	\$1,746
Direct Bills						0		0
Total						\$1,746		\$1,746

Allocation Basis Units: # Copier Leases

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 4: Copier Supplies and Use

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

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	7.71	6.88%	\$527	\$0	\$527	\$0	\$527
4	101-173 Administrator	0.04	0.04%	3	0	3	0	3
6	101-215 County Clerk	5.00	4.46%	342	0	342	0	342
7	101-253 Treasurer	3.00	2.68%	205	0	205	0	205
8	101-265 Bldg & Gnds Maint	6.69	5.97%	457	0	457	0	457
9	101-228 Data Processing / FD402 Equip - DP	2.62	2.34%	179	0	179	0	179
13	101-257 Equalization	2.61	2.33%	178	0	178	0	178
21	101-278 Public Conserv.	0.61	0.54%	42	0	42	0	42
23	101-286 District Court	9.18	8.19%	627	0	627	0	627
24	101-294 Probate Court	3.00	2.68%	205	0	205	0	205
26	101-296 Pros. Att'y	8.02	7.16%	548	0	548	0	548
28	101-299 Adult Drug Court	0.07	0.06%	5	0	5	0	5
29	101-301 Sheriff Dept / Jail	40.14	35.83%	2,743	0	2,743	0	2,743
46	101-710 MSU Extension	0.58	0.52%	40	0	40	0	40
47	101-711 Reg. of Deeds	3.66	3.27%	250	0	250	0	250
52	208 Parks & Rec Fund	3.38	3.02%	231	0	231	0	231
68	261 Enhanced 911 Fund	11.30	10.09%	772	0	772	0	772
76	276 Housing Comm Fund	0.74	0.66%	51	0	51	0	51
84	293 Veterans' Affairs	2.10	1.87%	144	0	144	0	144
85	295 Airport Fund	1.57	1.40%	107	0	107	0	107
Subtotal		112.02	100.00%	\$7,656	\$0	\$7,656	\$0	\$7,656
Direct Bills						0		0
Total						\$7,656		\$7,656

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

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 5: DP Specific

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

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	4,000.00	3.99%	\$4,000	\$0	\$4,000	\$0	\$4,000
6	101-215 County Clerk	14,576.75	14.52%	14,577	0	14,577	0	14,577
13	101-257 Equalization	945.00	0.94%	945	0	945	0	945
27	101-296 PA DP	8,386.75	8.36%	8,387	0	8,387	0	8,387
29	101-301 Sheriff Dept / Jail	41,417.50	41.27%	41,418	0	41,418	0	41,418
47	101-711 Reg. of Deeds	30,598.87	30.49%	30,599	0	30,599	0	30,599
68	261 Enhanced 911 Fund	440.00	0.44%	440	0	440	0	440
Subtotal		100,364.87	100.00%	\$100,365	\$0	\$100,365	\$0	\$100,365
Direct Bills						0		0
Total						\$100,365		\$100,365

Allocation Basis Units: \$ Specific Costs by Benefitting Department

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Summary

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

Seq #	Department Name	Network Services	Financial Software	Copier Lease	Copier Supplies and Use	DP Specific	Total
3	101-101 Board of Comm	\$33,973	\$440	\$582	\$527	\$4,000	\$39,521
4	101-173 Administrator	1,788	90	0	3	0	1,881
5	101-200 County General	0	1,072	0	0	0	1,072
6	101-215 County Clerk	19,668	457	0	342	14,577	35,044
7	101-253 Treasurer	10,728	305	582	205	0	11,821
8	101-265 Bldg & Gnds Maint	12,516	1,021	0	457	0	13,994
9	101-228 Data Processing / FD402 Equip - DP	14,304	646	0	179	0	15,129
10	101-270 Human Resources	0	4	0	0	0	4
11	677 Self-Ins. Fund	0	1	0	0	0	1
12	101-245 Survey & Remonument	0	51	0	0	0	51
13	101-257 Equalization	11,496	307	0	178	945	12,927
14	101-261 Elections	0	135	0	0	0	135
15	101-262 Board of Canvass.	0	1	0	0	0	1
16	101-267 DHS State Lease	0	0	0	0	0	0
17	101-268 Fairgrounds	0	116	0	0	0	116
19	101-276 CVR Navigator	0	31	0	0	0	31
20	101-277 Victims' Rights Services	5,748	96	0	0	0	5,844
21	101-278 Public Conserv.	3,832	86	0	42	0	3,960
22	101-279 Public Advocate - Fam/Prob	0	252	0	0	0	252
23	101-286 District Court	34,488	726	0	627	0	35,841
24	101-294 Probate Court	7,664	398	0	205	0	8,267
25	101-295 Multi-County Probation	0	2	0	0	0	2
26	101-296 Pros. Att'y	0	0	0	548	0	548
27	101-296 PA DP	34,488	711	0	0	8,387	43,585
28	101-299 Adult Drug Court	0	26	0	5	0	31
29	101-301 Sheriff Dept / Jail	93,884	2,000	0	2,743	41,418	140,045
30	101-304 Sec. Road Patrol	0	131	0	0	0	131
31	101-306 DNR Safety Programs	0	18	0	0	0	18
32	101-307 School Liaison Program	0	63	0	0	0	63
34	101-312 Stone Garden Fed Grant	0	80	0	0	0	80
36	101-314 HUNT Program	0	118	0	0	0	118
37	101-351 Jail	0	3,055	0	0	0	3,055

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Summary

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

Seq #	Department Name	Network Services	Financial Software	Copier Lease	Copier Supplies and Use	DP Specific	Total
38	101-426 Emerg'y Prepare	11,496	79	0	0	0	11,575
39	101-430 Animal Control	0	180	0	0	0	180
40	101-442 Drain Comm.	0	20	0	0	0	20
41	101-602 NE MI Mental Health	0	186	0	0	0	186
42	101-648 Medical Examiner	0	110	0	0	0	110
43	101-690 Home Improvement	0	58	0	0	0	58
44	101-702 Planning Comm.	0	2	0	0	0	2
45	101-704 Com Dev Approp to Outside Orgs	0	160	0	0	0	160
46	101-710 MSU Extension	1,916	77	582	40	0	2,614
47	101-711 Reg. of Deeds	13,412	307	0	250	30,599	44,568
52	208 Parks & Rec Fund	7,664	390	0	231	0	8,285
53	210 Ambulance Fund	0	1,617	0	0	0	1,617
54	213 New Jail Millage	0	2	0	0	0	2
55	214 American Rescue Plan	0	164	0	0	0	164
57	216 Family Div. - Juvenile	21,076	719	0	0	0	21,795
58	217 Multi-Co. Circuit Court Fund	19,160	787	0	0	0	19,947
60	218 FOC DP	13,412	714	0	0	0	14,126
61	F221 District Health Dept #4 Fund	0	140	0	0	0	140
62	F225 Soil Erosion	0	26	0	0	0	26
63	F245 711 Chisholm Building	0	43	0	0	0	43
64	246 District Health Dept Bldg	0	336	0	0	0	336
65	256 ROD Auto Fund	0	19	0	0	0	19
66	259 Crim. Justice Train. Fund	0	4	0	0	0	4
67	260 Indigent Defense	0	1,347	0	0	0	1,347
68	261 Enhanced 911 Fund	28,740	1,256	0	772	440	31,209
69	263 Concealed Pistol Licensing	0	0	0	0	0	0
70	264 Local Correct. Officer Train.	0	12	0	0	0	12
71	266 Huron Undercover Narcotic Team	0	198	0	0	0	198
72	269 Law Library Fund	0	7	0	0	0	7
75	273 Plaza Pool Fund	0	376	0	0	0	376
76	276 Housing Comm Fund	1,916	309	0	51	0	2,275
77	F280 Youth & Rec Fund	0	402	0	0	0	402

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Summary

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

Seq #	Department Name	Network Services	Financial Software	Copier Lease	Copier Supplies and Use	DP Specific	Total
78	F283 Land Bank Authority	0	16	0	0	0	16
79	F284 Opioid Settlement Fund	0	190	0	0	0	190
81	287 Older Persons Act Fund	0	748	0	0	0	748
82	290 Dept. of Human Services	0	10	0	0	0	10
83	292 Child Care Fund	0	1,068	0	0	0	1,068
84	293 Veterans' Affairs	7,664	246	0	144	0	8,053
85	295 Airport Fund	21,076	1,267	0	107	0	22,451
86	F296 DHS - Child Care Sub Acct	0	3	0	0	0	3
87	F297 Materials Mngmt Plan	0	31	0	0	0	31
90	363 Capital Improve P&I Debt Fund	0	0	0	0	0	0
91	366 Jail Bldg Debt	0	1	0	0	0	1
92	381 Airport Debt Fund	0	1	0	0	0	1
96	F482 Airport MDOT Runway	0	229	0	0	0	229
97	631 Bldg & Grnds Maint Fund	0	42	0	0	0	42
102	Other	0	164	0	0	0	164
Direct Bills		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$432,111	\$26,503	\$1,746	\$7,656	\$100,365	\$568,380

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

101-270 Human Resources

Nature and Extent of Service

Department 101-270 Human Resources was established in 2023. The cost of the Human Resources Assistant continued to be funded and allocated through department 101-101 Board of Commissioners, but certain personnel-related costs were recorded in this department.

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 - FY2024 Actuals

13297
09/02/25

Seq. 10: 101-270
Human Resources

A. Department Costs

Description	Type	Amount	General Admin	Personnel
Personnel Costs				
Salaries		\$0	\$0	\$0
Fringe Benefits	P	14	0	14
Subtotal - Personnel Costs		\$14	\$0	\$14
Services & Supplies Cost				
727.000 Office Supplies	P	80	0	80
801.001 Background Checks	P	1,616	0	1,616
801.002 Pre-Employment Physicals	P	791	0	791
851.000 Cell Phone	P	477	0	477
860.000 Travel	P	380	0	380
903.000 Advertising Positions	P	180	0	180
Subtotal - Services & Supplies		\$3,523	\$0	\$3,523
Department Cost Total		\$3,537	\$0	\$3,537
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		3,537	0	3,537
General Admin Distribution			0	0
Grand Total		\$3,537	\$0	\$3,537

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

B. Incoming Costs (Default Spread Expenditures)

Seq. 10: 101-270 Human Resources

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Personnel
1	Courthouse	\$179	\$2	\$181
	Subtotal - Building Depreciation	179	2	181
3	County Coord.	21	9	30
	Subtotal - 101-101 Board of Comm	21	9	30
4	County Admin	13	1	14
	Subtotal - 101-173 Administrator	13	1	14
5	Audit	12	0	12
5	Cost Plan	826	42	868
5	Admin Costs	2	0	2
	Subtotal - 101-200 County General	839	42	882
6	Accounting	23	5	28
	Subtotal - 101-215 County Clerk	23	5	28
7	GF Acct'g	254	56	310
	Subtotal - 101-253 Treasurer	254	56	310
8	Courthouse	3,285	152	3,437
8	Liability Ins	42	2	44
	Subtotal - 101-265 Bldg & Gnds Maint	3,327	154	3,482
9	Financial Software	4	0	4
	Subtotal - 101-228 Data Processing / FD402 Equip - DP	4	0	4
Total Incoming		\$4,661	\$271	\$4,932
C. Total Allocated			\$8,469	\$8,469
				100.00%

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 1: Personnel

Seq. 10: 101-270 Human Resources

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	7.71	6.88%	\$564	\$0	\$564	\$0	\$564
4	101-173 Administrator	0.04	0.04%	3	0	3	0	3
6	101-215 County Clerk	5.00	4.46%	366	0	366	0	366
7	101-253 Treasurer	3.00	2.68%	220	0	220	0	220
8	101-265 Bldg & Gnds Maint	6.69	5.97%	490	0	490	0	490
9	101-228 Data Processing / FD402 Equip - DP	2.62	2.34%	192	0	192	0	192
13	101-257 Equalization	2.61	2.33%	191	0	191	8	199
21	101-278 Public Conserv.	0.61	0.54%	45	0	45	2	47
23	101-286 District Court	9.18	8.19%	672	0	672	29	700
24	101-294 Probate Court	3.00	2.68%	220	0	220	9	229
26	101-296 Pros. Att'y	8.02	7.16%	587	0	587	25	612
28	101-299 Adult Drug Court	0.07	0.06%	5	0	5	0	5
29	101-301 Sheriff Dept / Jail	40.14	35.83%	2,937	0	2,937	125	3,063
46	101-710 MSU Extension	0.58	0.52%	42	0	42	2	44
47	101-711 Reg. of Deeds	3.66	3.27%	268	0	268	11	279
52	208 Parks & Rec Fund	3.38	3.02%	247	0	247	11	258
68	261 Enhanced 911 Fund	11.30	10.09%	827	0	827	35	862
76	276 Housing Comm Fund	0.74	0.66%	54	0	54	2	56
84	293 Veterans' Affairs	2.10	1.87%	154	0	154	7	160
85	295 Airport Fund	1.57	1.40%	115	0	115	5	120
Subtotal		112.02	100.00%	\$8,198	\$0	\$8,198	\$271	\$8,469
Direct Bills						0		0
Total						\$8,198		\$8,469

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

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Summary

Seq. 10: 101-270 Human Resources

Seq #	Department Name	Personnel	Total
3	101-101 Board of Comm	\$564	\$564
4	101-173 Administrator	3	3
6	101-215 County Clerk	366	366
7	101-253 Treasurer	220	220
8	101-265 Bldg & Gnds Maint	490	490
9	101-228 Data Processing / FD402 Equip - DP	192	192
13	101-257 Equalization	199	199
21	101-278 Public Conserv.	47	47
23	101-286 District Court	700	700
24	101-294 Probate Court	229	229
26	101-296 Pros. Att'y	612	612
28	101-299 Adult Drug Court	5	5
29	101-301 Sheriff Dept / Jail	3,063	3,063
46	101-710 MSU Extension	44	44
47	101-711 Reg. of Deeds	279	279
52	208 Parks & Rec Fund	258	258
68	261 Enhanced 911 Fund	862	862
76	276 Housing Comm Fund	56	56
84	293 Veterans' Affairs	160	160
85	295 Airport Fund	120	120
Direct Bills		\$0	\$0
Total		\$8,469	\$8,469

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

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 benefitting 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 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 - FY2024 Actuals

13297
09/02/25

Seq. 11: 677 Self-
Ins. Fund

A. Department Costs

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 - FY2024 Actuals

13297
09/02/25

B. Incoming Costs (Default Spread Expenditures)

Seq. 11: 677 Self-Ins. Fund

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Self-Insurance
3	County Coord.	\$6	\$2	\$8
	Subtotal - 101-101 Board of Comm	6	2	8
4	County Admin	4	0	4
	Subtotal - 101-173 Administrator	4	0	4
5	Audit	3	0	3
5	Cost Plan	826	42	868
5	Admin Costs	0	0	0
	Subtotal - 101-200 County General	830	42	872
6	Accounting	6	1	8
	Subtotal - 101-215 County Clerk	6	1	8
7	Non-GF Acct'g	577	111	688
	Subtotal - 101-253 Treasurer	577	111	688
8	Liability Ins	11	0	12
	Subtotal - 101-265 Bldg & Gnds Maint	11	0	12
9	Financial Software	1	0	1
	Subtotal - 101-228 Data Processing / FD402 Equip - DP	1	0	1
Total Incoming		\$1,435	\$158	\$1,593
C. Total Allocated			\$2,543	\$2,543
				100.00%

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Details

Cost Pool 1: Self-Insurance

Seq. 11: 677 Self-Ins. Fund

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	7.71	6.88%	\$164	\$0	\$164	\$0	\$164
4	101-173 Administrator	0.04	0.04%	1	0	1	0	1
6	101-215 County Clerk	5.00	4.46%	106	0	106	0	106
7	101-253 Treasurer	3.00	2.68%	64	0	64	0	64
8	101-265 Bldg & Gnds Maint	6.69	5.97%	142	0	142	0	142
9	101-228 Data Processing / FD402 Equip - DP	2.62	2.34%	56	0	56	0	56
13	101-257 Equalization	2.61	2.33%	56	0	56	5	60
21	101-278 Public Conserv.	0.61	0.54%	13	0	13	1	14
23	101-286 District Court	9.18	8.19%	195	0	195	17	212
24	101-294 Probate Court	3.00	2.68%	64	0	64	5	69
26	101-296 Pros. Att'y	8.02	7.16%	171	0	171	15	185
28	101-299 Adult Drug Court	0.07	0.06%	1	0	1	0	2
29	101-301 Sheriff Dept / Jail	40.14	35.83%	855	0	855	73	927
46	101-710 MSU Extension	0.58	0.52%	12	0	12	1	13
47	101-711 Reg. of Deeds	3.66	3.27%	78	0	78	7	85
52	208 Parks & Rec Fund	3.38	3.02%	72	0	72	6	78
68	261 Enhanced 911 Fund	11.30	10.09%	241	0	241	21	261
76	276 Housing Comm Fund	0.74	0.66%	16	0	16	1	17
84	293 Veterans' Affairs	2.10	1.87%	45	0	45	4	49
85	295 Airport Fund	1.57	1.40%	33	0	33	3	36
Subtotal		112.02	100.00%	\$2,385	\$0	\$2,385	\$158	\$2,543
Direct Bills						0		0
Total						\$2,385		\$2,543

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

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2024 Actuals

13297
09/02/25

Allocation Summary

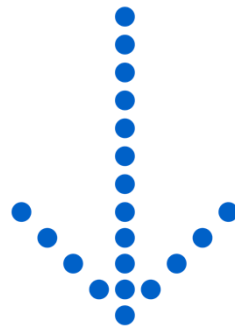
Seq. 11: 677 Self-Ins. Fund

Seq #	Department Name	Self-Insurance	Total
3	101-101 Board of Comm	\$164	\$164
4	101-173 Administrator	1	1
6	101-215 County Clerk	106	106
7	101-253 Treasurer	64	64
8	101-265 Bldg & Gnds Maint	142	142
9	101-228 Data Processing / FD402 Equip - DP	56	56
13	101-257 Equalization	60	60
21	101-278 Public Conserv.	14	14
23	101-286 District Court	212	212
24	101-294 Probate Court	69	69
26	101-296 Pros. Att'y	185	185
28	101-299 Adult Drug Court	2	2
29	101-301 Sheriff Dept / Jail	927	927
46	101-710 MSU Extension	13	13
47	101-711 Reg. of Deeds	85	85
52	208 Parks & Rec Fund	78	78
68	261 Enhanced 911 Fund	261	261
76	276 Housing Comm Fund	17	17
84	293 Veterans' Affairs	49	49
85	295 Airport Fund	36	36
Direct Bills		\$0	\$0
Total		\$2,543	\$2,543



SECTION 6:

Internal Service Funds Reconciliation



COUNTY OF ALPENA, MICHIGAN
ALL INTERNAL SERVICE 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	44,994	-	\$ 44,994
Depreciation	33,993	-	\$ 33,993
TOTAL OPERATING EXPENSES	78,987	950	950
OPERATING INCOME (LOSS)	(78,987)	(950)	(950)
Non-operating (Revenues) Expenses			
Investment income and rents	2,620	1,992	\$ 4,612
Insurance proceeds	-	-	\$ -
TOTAL NON-OPERATING (REVENUES) EXPENSES	2,620	1,992	4,612
Net Income before Transfers	(76,367)	1,042	3,662
Transfers			
Transfers In	50,000	-	\$ 50,000
Transfers out	(21,750)	(80,000)	\$ (101,750)
Total Tranfers	28,250	(80,000)	\$ (51,750)
CHANGE IN NET ASSETS	(48,117)	(78,958)	(48,088)
NET POSITION - Beginning of Year	595,209	228,191	\$ 823,400
NET POSITION - End of Year	\$ 547,092	\$ 149,233	\$ 775,312
2 CFR Part 200 Adjustment (IN/OUT Transfers)			
2024 Adjustments	\$ (28,250)	\$ 80,000	\$ 51,750
Adjusted End of Year Balance	\$ 518,842	\$ 229,233	\$ 827,062
2 CFR Part 200 FUND BALANCE RECONCILIATION			
Daily reserve amount	\$ 93	\$ 3	
Sixty Day Reserve Amount	\$ 5,588	\$ 156	
Total days reserve	5,579	76,411	

Notes:

County of Alpena

Internal Service Funds
Combining Statement of Net Position

December 31, 2024

	Building and Grounds Maintenance Fund	Self- Insurance Fund	Total Internal Service Funds
Assets			
Current Assets			
Cash and cash equivalents	\$ 243,488	\$ 149,233	\$ 392,721
Noncurrent Assets			
Capital assets being depreciated, net	303,604	-	303,604
Total Assets	<u>\$ 547,092</u>	<u>\$ 149,233</u>	<u>\$ 696,325</u>
Liabilities			
Current liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Position			
Net investment in capital assets	303,604	-	303,604
Unrestricted	<u>243,488</u>	<u>149,233</u>	<u>392,721</u>
Total Net Position	<u>\$ 547,092</u>	<u>\$ 149,233</u>	<u>\$ 696,325</u>

County of Alpena

Internal Service Funds

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

For the Year Ended December 31, 2024

	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	44,994	-	44,994
Depreciation	33,993	-	33,993
Total Operating Expenses	78,987	950	79,937
Operating Income (Loss)	(78,987)	(950)	(79,937)
Nonoperating Revenues (Expenses)			
Investment income and rents	2,620	1,992	4,612
Net Income (Loss) Before Transfers	(76,367)	1,042	(75,325)
Transfers			
Transfers in	50,000	-	50,000
Transfers out	(21,750)	(80,000)	(101,750)
	28,250	(80,000)	(51,750)
Change in Net Position	(48,117)	(78,958)	(127,075)
Net Position , beginning of the year, as previously stated	274,107	228,191	502,298
Error correction	321,102	-	321,102
Net Position , beginning of the year, as restated	595,209	228,191	823,400
Net Position , end of the year	\$ 547,092	\$ 149,233	\$ 696,325

County of Alpena

Internal Service Funds
Statement of Cash Flows

For the Year Ended December 31, 2024

	Building and Grounds Maintenance Fund	Self- Insurance Fund	Total Internal Service Funds
Cash Flows from Operating Activities			
Payments to suppliers	\$ (44,994)	\$ (950)	\$ (45,944)
Net cash provided (used) by operating activities	<u>(44,994)</u>	<u>(950)</u>	<u>(45,944)</u>
Cash Flows from Noncapital Financing Activities			
Transfers from other funds	50,000	-	50,000
Transfers to other funds	(21,750)	(80,000)	(101,750)
Net cash provided (used) by operating activities	<u>28,250</u>	<u>(80,000)</u>	<u>(51,750)</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition of capital assets	(16,495)	-	(16,495)
Net cash provided (used) by capital and related financing activities	<u>(16,495)</u>	<u>-</u>	<u>(16,495)</u>
Cash Flows from Investing Activities			
Interest and dividends received	2,620	1,992	4,612
Net cash provided (used) by investing activities	<u>2,620</u>	<u>1,992</u>	<u>4,612</u>
Net increase (decrease) in cash and cash equivalents	(30,619)	(78,958)	(109,577)
Cash and Cash Equivalents, beginning of the year	<u>274,107</u>	<u>228,191</u>	<u>502,298</u>
Cash and Cash Equivalents, end of the year	<u>\$ 243,488</u>	<u>\$ 149,233</u>	<u>\$ 392,721</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities			
Operating income (loss)	<u>(78,987)</u>	<u>(950)</u>	<u>(79,937)</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	<u>33,993</u>	<u>-</u>	<u>33,993</u>
Net cash provided (used) by operating activities	<u>\$ (44,994)</u>	<u>\$ (950)</u>	<u>\$ (45,944)</u>