



2 CFR Part 200 Cost Allocation Plan

Alpena County, Michigan

Based on Actual Expenditures for the
Fiscal Year Ended December 31, 2023

MGT.us



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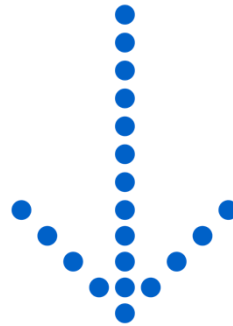
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SECTION 1: Introduction





Introduction

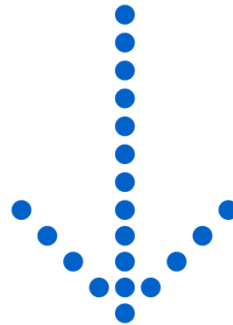
The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of Alpena County, Michigan (“the County”) based on actual expenditures for fiscal year ending December 31, 2023. MGT Impact Solutions, LLC (“MGT”) prepared these documents 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, 2023, and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2025 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:

Name of Official:

Kimberly Ludlow

Title:

Alpena County Treasurer

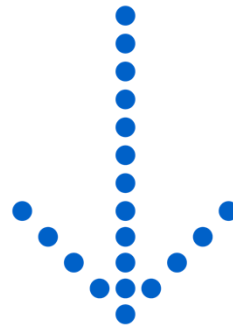
Date:

Nov. 8, 2024



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

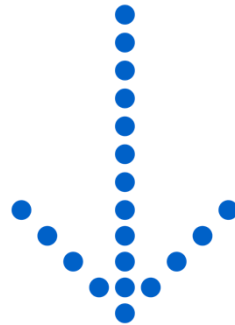
Adult Drug Court

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 2023.

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.

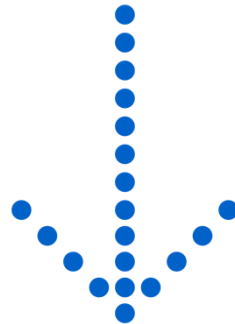
Function Allocations The distribution, or allocation, of the Total Allocated costs by function.

Allocation Summary The summary of allocated costs by function



SECTION 5:

2 CFR Part 200 Cost Allocation Plan



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Summary Schedule

Dept#	Department Name	101-245 Survey & Remonument	101-257 Equalization	101-261 Elections	101-262 Board of Canvass.	101-267 DHS State Lease	101-268 Fairgrounds	101-272 Capital Improvements	101-276 CVR Navigator	101-277 Victims' Rights Services
1	Building Depreciation	\$0.00	\$1,849.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$252.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$63.19	\$126.38
3	101-101 Board of Comm	\$459.78	\$3,881.85	\$30.53	\$0.00	\$164.73	\$832.01	\$0.00	\$368.26	\$747.24
4	101-173 Administrator	\$407.51	\$1,930.36	\$27.06	\$0.00	\$146.00	\$737.42	\$0.00	\$326.39	\$662.28
5	101-200 County General	\$196.35	\$12,703.30	\$13.04	\$0.00	\$70.35	\$355.31	\$0.00	\$164.15	\$382.78
6	101-215 County Clerk	\$388.15	\$4,526.14	\$25.77	\$0.00	\$139.06	\$702.39	\$0.00	\$310.88	\$630.82
7	101-253 Treasurer	\$168.92	\$3,340.94	\$122.00	\$75.08	\$1,642.32	\$2,918.63	\$9.38	\$1,398.31	\$2,421.24
8	101-265 Bldg & Gnds Maint	\$517.09	\$34,850.24	\$34.33	\$0.00	\$185.26	\$935.71	\$0.00	\$414.16	\$840.37
9	101-228 Data Processing / FD402 Equip - DP	\$66.46	\$12,343.70	\$4.41	\$0.00	\$23.81	\$120.26	\$0.00	\$53.23	\$108.01
10	101-270 Human Resources	\$0.00	\$74.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	677 Self-Ins. Fund	\$0.00	\$48.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Current Allocations		\$2,204.26	\$75,801.33	\$257.14	\$75.08	\$2,371.53	\$6,601.73	\$9.38	\$3,098.57	\$5,919.12
Less: Prior Year Allocations		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Carry-Forward		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$2,204.26	\$75,801.33	\$257.14	\$75.08	\$2,371.53	\$6,601.73	\$9.38	\$3,098.57	\$5,919.12

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Dept#	Department Name	101-278 Public Conserv.	101-279 Public Advocate - Fam/Prob	101-286 District Court	101-294 Probate Court	101-295 Multi-County Probation	101-296 Pros. Att'y	101-296 PA DP	101-299 Adult Drug Court	101-301 Sheriff Dept / Jail
1	Building Depreciation	\$133.82	\$0.00	\$11,503.38	\$1,763.78	\$2,858.05	\$5,256.55	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$63.19	\$0.00	\$695.09	\$252.76	\$315.95	\$631.90	\$0.00	\$189.57	\$1,579.75
3	101-101 Board of Comm	\$748.17	\$1,879.64	\$12,523.23	\$5,392.60	\$13.59	\$13,209.41	\$0.00	\$121.44	\$44,947.20
4	101-173 Administrator	\$568.73	\$1,665.94	\$4,572.40	\$2,637.70	\$12.04	\$4,715.90	\$0.00	\$107.64	\$12,995.59
5	101-200 County General	\$1,257.51	\$802.69	\$52,460.86	\$17,596.31	\$5.80	\$54,768.38	\$0.00	\$51.86	\$207,317.71
6	101-215 County Clerk	\$709.68	\$1,586.80	\$15,970.79	\$6,323.97	\$11.47	\$16,934.40	\$0.00	\$102.52	\$60,145.65
7	101-253 Treasurer	\$2,646.47	\$957.24	\$5,161.56	\$3,172.02	\$84.46	\$5,180.33	\$0.00	\$788.31	\$9,797.59
8	101-265 Bldg & Gnds Maint	\$2,096.74	\$2,113.92	\$124,004.01	\$21,470.57	\$5,898.44	\$59,997.25	\$0.00	\$136.58	\$16,490.12
9	101-228 Data Processing / FD402 Equip - DP	\$3,478.80	\$271.69	\$40,108.18	\$12,906.77	\$1.96	\$915.87	\$45,492.06	\$3,391.24	\$131,443.33
10	101-270 Human Resources	\$4.67	\$0.00	\$322.95	\$105.97	\$0.00	\$345.94	\$0.00	\$0.00	\$1,328.08
11	677 Self-Ins. Fund	\$3.02	\$0.00	\$208.64	\$68.46	\$0.00	\$223.49	\$0.00	\$0.00	\$858.01
Total Current Allocations		\$11,710.81	\$9,277.91	\$267,531.10	\$71,690.91	\$9,201.78	\$162,179.43	\$45,492.06	\$4,889.17	\$486,903.03
Less: Prior Year Allocations		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$146,558.00	\$56,609.00	\$0.00	\$0.00
Carry-Forward		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,621.43	-\$11,116.94	\$0.00	\$0.00
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$11,710.81	\$9,277.91	\$267,531.10	\$71,690.91	\$9,201.78	\$177,800.86	\$34,375.12	\$4,889.17	\$486,903.03

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Dept#	Department Name	101-304 Sec. Road Patrol	101-306 DNR Safety Programs	101-307 School Liaison Program	101-309 Special Invest.	101-312 Stone Garden Fed Grant	101-313 DARE Program	101-314 HUNT Program	101-351 Jail	101-426 Emerg'y Prepare
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,150.50
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$947.85
3	101-101 Board of Comm	\$931.75	\$504.73	\$894.58	\$47.01	\$880.61	\$0.00	\$221.86	\$23,108.07	\$1,461.55
4	101-173 Administrator	\$825.82	\$447.35	\$792.87	\$41.67	\$780.49	\$0.00	\$196.64	\$20,480.88	\$569.35
5	101-200 County General	\$397.90	\$215.54	\$382.02	\$20.08	\$376.06	\$0.00	\$94.74	\$9,868.18	\$5,710.97
6	101-215 County Clerk	\$786.59	\$426.09	\$755.20	\$39.69	\$743.41	\$0.00	\$187.30	\$19,507.88	\$1,834.36
7	101-253 Treasurer	\$1,754.93	\$929.08	\$1,998.93	\$459.85	\$1,726.78	\$0.00	\$422.31	\$9,516.05	\$2,571.40
8	101-265 Bldg & Gnds Maint	\$1,047.88	\$567.64	\$1,006.08	\$52.87	\$990.36	\$0.00	\$249.51	\$25,988.23	\$3,090.69
9	101-228 Data Processing / FD402 Equip - DP	\$134.68	\$72.96	\$129.31	\$6.79	\$127.29	\$0.00	\$32.07	\$3,340.13	\$15,369.55
10	101-270 Human Resources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35.92
11	677 Self-Ins. Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23.21
Total Current Allocations		\$5,879.55	\$3,163.39	\$5,958.99	\$667.95	\$5,624.99	\$0.00	\$1,404.43	\$111,809.41	\$32,765.34
Less: Prior Year Allocations		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Carry-Forward		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$5,879.55	\$3,163.39	\$5,958.99	\$667.95	\$5,624.99	\$0.00	\$1,404.43	\$111,809.41	\$32,765.34

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Summary Schedule

Dept#	Department Name	101-430 Ordinance Enforce Off'r	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	101-711 Reg. of Deeds
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,582.67	\$2,012.67
2	Equipment Depreciation	\$0.00	\$63.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$505.52	\$442.33
3	101-101 Board of Comm	\$1,374.49	\$162.58	\$1,328.29	\$797.55	\$590.93	\$92.11	\$1,210.57	\$1,293.04	\$5,277.49
4	101-173 Administrator	\$1,218.22	\$144.10	\$1,177.28	\$706.88	\$523.75	\$81.64	\$1,072.94	\$710.41	\$1,882.26
5	101-200 County General	\$586.97	\$69.43	\$567.24	\$340.59	\$32.14	\$39.33	\$516.97	\$3,604.28	\$22,954.21
6	101-215 County Clerk	\$1,160.35	\$137.25	\$1,121.35	\$673.29	\$0.00	\$77.76	\$1,021.97	\$1,451.90	\$6,767.26
7	101-253 Treasurer	\$2,684.01	\$1,539.08	\$122.00	\$1,276.31	\$2,928.01	\$206.46	\$112.62	\$1,323.24	\$2,928.01
8	101-265 Bldg & Gnds Maint	\$1,545.80	\$182.84	\$1,493.85	\$896.96	\$664.58	\$103.59	\$1,361.46	\$11,588.52	\$37,656.22
9	101-228 Data Processing / FD402 Equip - DP	\$198.67	\$1,710.34	\$192.00	\$115.28	\$85.42	\$13.31	\$174.98	\$2,025.59	\$44,996.50
10	101-270 Human Resources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21.55	\$138.30
11	677 Self-Ins. Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13.92	\$89.35
Total Current Allocations		\$8,768.52	\$4,008.82	\$6,002.00	\$4,806.86	\$4,824.83	\$614.21	\$5,471.50	\$24,120.66	\$125,144.61
Less: Prior Year Allocations		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Carry-Forward		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$8,768.52	\$4,008.82	\$6,002.00	\$4,806.86	\$4,824.83	\$614.21	\$5,471.50	\$24,120.66	\$125,144.61

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Summary Schedule

Dept#	Department Name	101-969 Approp. - Other Co. Funds	101-999 Approp. - Outside Orgs	201 County Road Fund	205 Base Security Contract	208-69x Parks & Rec Fund	210 Ambulance Fund	213 New Jail Millage	214 American Rescue Plan	215 Friend of the Court Fund
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	101-101 Board of Comm	\$0.00	\$0.00	\$0.00	\$0.00	\$3,384.57	\$10,111.35	\$5.00	\$7,643.55	\$0.00
4	101-173 Administrator	\$0.00	\$0.00	\$0.00	\$0.00	\$2,041.41	\$8,961.77	\$4.43	\$6,774.54	\$0.00
5	101-200 County General	\$0.00	\$0.00	\$0.00	\$0.00	\$985.35	\$4,318.00	\$2.14	\$3,264.14	\$0.00
6	101-215 County Clerk	\$0.00	\$0.00	\$0.00	\$0.00	\$3,649.95	\$8,536.02	\$4.22	\$6,452.70	\$0.00
7	101-253 Treasurer	\$1,032.31	\$0.00	\$3,191.34	\$310.27	\$14,626.96	\$1,961.34	\$1,174.59	\$853.24	\$1,418.37
8	101-265 Bldg & Gnds Maint	\$0.00	\$0.00	\$0.00	\$0.00	\$2,590.35	\$11,371.61	\$5.63	\$8,596.23	\$0.00
9	101-228 Data Processing / FD402 Equip - DP	\$0.00	\$0.00	\$0.00	\$0.00	\$5,518.99	\$1,461.53	\$0.72	\$1,104.83	\$0.00
10	101-270 Human Resources	\$0.00	\$0.00	\$0.00	\$0.00	\$47.42	\$0.00	\$0.00	\$0.00	\$0.00
11	677 Self-Ins. Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$30.63	\$0.00	\$0.00	\$0.00	\$0.00
Total Current Allocations		\$1,032.31	\$0.00	\$3,191.34	\$310.27	\$32,875.63	\$46,721.62	\$1,196.74	\$34,689.22	\$1,418.37
Less: Prior Year Allocations		\$0.00	\$0.00	\$0.00	\$550.00	\$0.00	\$49,873.00	\$0.00	\$0.00	\$1,379.00
Carry-Forward		\$0.00	\$0.00	\$0.00	-\$239.73	\$0.00	-\$3,151.38	\$0.00	\$0.00	\$39.37
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$1,032.31	\$0.00	\$3,191.34	\$70.54	\$32,875.63	\$43,570.24	\$1,196.74	\$34,689.22	\$1,457.74

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Dept#	Department Name	216 Family Div. - Juvenile	217 Multi-Co. Circuit Court Fund	218 Multi-Co. FOC Fund	218 FOC DP	221 District Health Dept #4 Fund	F245 711 Chisholm Building	246 District Health Dept Bldg	256 ROD Auto Fund	259 Crim. Justice Train. Fund
1	Building Depreciation	\$6,830.30	\$12,322.43	\$6,683.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$505.52	\$442.33	\$505.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	101-101 Board of Comm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$930.90	\$79.15	\$22.77
4	101-173 Administrator	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$825.07	\$70.15	\$20.19
5	101-200 County General	\$2,006.84	\$1,730.84	\$2,710.12	\$0.00	\$0.00	\$0.00	\$397.54	\$33.80	\$9.73
6	101-215 County Clerk	\$9,533.67	\$11,334.02	\$13,537.83	\$0.00	\$0.00	\$0.00	\$785.87	\$66.82	\$19.23
7	101-253 Treasurer	\$6,936.72	\$7,080.78	\$5,052.95	\$0.00	\$2,426.75	\$210.54	\$2,969.72	\$1,728.64	\$77.57
8	101-265 Bldg & Gnds Maint	\$76,240.78	\$220,816.69	\$74,709.34	\$0.00	\$0.00	\$0.00	\$1,046.93	\$89.02	\$25.61
9	101-228 Data Processing / FD402 Equip - DP	\$17,646.85	\$19,184.02	\$0.00	\$12,583.90	\$0.00	\$0.00	\$134.56	\$11.44	\$3.29
10	101-270 Human Resources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	677 Self-Ins. Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Current Allocations		\$119,700.68	\$272,911.09	\$103,198.86	\$12,583.90	\$2,426.75	\$210.54	\$7,090.57	\$2,079.02	\$178.38
Less: Prior Year Allocations		\$0.00	\$0.00	\$64,805.00	\$16,137.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Carry-Forward		\$0.00	\$0.00	\$38,393.86	-\$3,553.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$119,700.68	\$272,911.09	\$141,592.71	\$9,030.80	\$2,426.75	\$210.54	\$7,090.57	\$2,079.02	\$178.38

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Summary Schedule

Dept#	Department Name	260 Indigent Defense	261 Enhanced 911 Fund	263 Concealed Pistol Licensing	264 Local Correct. Officer Train.	266 Huron Undercover Narcotic Team	269 Law Library Fund	271 Library Fund	272 North'n Lights Arena Surcharge	273 Plaza Pool Fund
1	Building Depreciation	\$0.00	\$1,733.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$126.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	101-101 Board of Comm	\$10,040.61	\$16,632.69	\$3.62	\$102.02	\$1,294.43	\$46.86	\$0.00	\$0.00	\$2,729.25
4	101-173 Administrator	\$8,899.08	\$7,924.23	\$3.21	\$90.42	\$1,147.27	\$41.53	\$0.00	\$0.00	\$2,418.96
5	101-200 County General	\$4,287.79	\$3,818.39	\$1.55	\$43.57	\$552.78	\$20.01	\$0.00	\$0.00	\$1,165.51
6	101-215 County Clerk	\$8,476.30	\$19,680.22	\$3.06	\$86.13	\$1,092.76	\$39.56	\$0.00	\$0.00	\$2,304.04
7	101-253 Treasurer	\$1,673.24	\$11,036.71	\$1,950.26	\$376.76	\$2,958.63	\$509.73	\$3,978.09	\$1,263.24	\$7,612.67
8	101-265 Bldg & Gnds Maint	\$11,292.05	\$13,624.23	\$4.07	\$114.74	\$1,455.77	\$52.70	\$0.00	\$0.00	\$3,069.42
9	101-228 Data Processing / FD402 Equip - DP	\$1,451.31	\$17,766.97	\$0.52	\$14.75	\$187.10	\$6.77	\$0.00	\$0.00	\$394.50
10	101-270 Human Resources	\$0.00	\$337.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	677 Self-Ins. Fund	\$0.00	\$217.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Current Allocations		\$46,120.37	\$92,898.96	\$1,966.28	\$828.38	\$8,688.74	\$717.15	\$3,978.09	\$1,263.24	\$19,694.35
Less: Prior Year Allocations		\$31,204.00	\$116,017.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Carry-Forward		\$14,916.37	-\$23,118.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$61,036.75	\$69,780.92	\$1,966.28	\$828.38	\$8,688.74	\$717.15	\$3,978.09	\$1,263.24	\$19,694.35

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Dept#	Department Name	276 Housing Comm Fund	280 Youth & Rec Fund	F284 Opioid Settlement Fund	F286 BL Dam Special Assess	287 Older Persons Act Fund	290 Dept. of Human Services	292 Child Care Fund	293 Veterans' Affairs	295 Airport Fund
1	Building Depreciation	\$947.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$63.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$126.38	\$379.14
3	101-101 Board of Comm	\$3,773.64	\$4,571.85	\$0.00	\$0.00	\$5,797.01	\$78.01	\$0.00	\$3,853.91	\$8,885.72
4	101-173 Administrator	\$2,756.52	\$4,052.07	\$0.00	\$0.00	\$5,137.94	\$69.14	\$0.00	\$1,266.69	\$7,076.85
5	101-200 County General	\$15,789.60	\$1,952.39	\$0.00	\$0.00	\$2,475.58	\$33.31	\$3,157.72	\$16,703.13	\$3,411.55
6	101-215 County Clerk	\$3,672.13	\$3,859.57	\$0.00	\$0.00	\$4,893.85	\$65.85	\$7,153.55	\$5,031.01	\$8,161.91
7	101-253 Treasurer	\$9,740.23	\$1,994.59	\$642.70	\$0.00	\$2,404.58	\$531.89	\$6,726.18	\$3,268.90	\$10,272.11
8	101-265 Bldg & Gnds Maint	\$13,233.34	\$5,141.68	\$0.00	\$0.00	\$6,519.54	\$87.73	\$9,529.89	\$1,607.31	\$0.00
9	101-228 Data Processing / FD402 Equip - DP	\$2,213.43	\$660.83	\$0.00	\$0.00	\$837.92	\$11.28	\$1,224.83	\$7,235.47	\$18,127.18
10	101-270 Human Resources	\$29.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$106.33	\$39.52
11	677 Self-Ins. Fund	\$18.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68.70	\$25.53
Total Current Allocations		\$52,237.42	\$22,232.97	\$642.70	\$0.00	\$28,066.44	\$877.20	\$27,792.16	\$39,267.83	\$56,379.51
Less: Prior Year Allocations		\$0.00	\$0.00	\$0.00	\$0.00	\$27,508.00	\$0.00	\$0.00	\$0.00	\$0.00
Carry-Forward		\$0.00	\$0.00	\$0.00	\$0.00	\$558.44	\$0.00	\$0.00	\$0.00	\$0.00
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$52,237.42	\$22,232.97	\$642.70	\$0.00	\$28,624.88	\$877.20	\$27,792.16	\$39,267.83	\$56,379.51

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Dept#	Department Name	296 DHS - Child Care Sub Acct	298 Family Counseling Fund	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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	101-101 Board of Comm	\$14.32	\$0.00	\$0.00	\$0.48	\$5.49	\$0.00	\$0.00	\$0.00	\$0.00
4	101-173 Administrator	\$12.70	\$0.00	\$0.00	\$0.42	\$4.87	\$0.00	\$0.00	\$0.00	\$0.00
5	101-200 County General	\$6.12	\$0.00	\$0.00	\$0.20	\$2.34	\$0.00	\$0.00	\$0.00	\$0.00
6	101-215 County Clerk	\$12.09	\$0.00	\$0.00	\$0.40	\$4.64	\$0.00	\$0.00	\$0.00	\$0.00
7	101-253 Treasurer	\$277.03	\$1,484.86	\$642.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33.24
8	101-265 Bldg & Gnds Maint	\$0.00	\$0.00	\$0.00	\$0.54	\$6.18	\$0.00	\$0.00	\$0.00	\$0.00
9	101-228 Data Processing / FD402 Equip - DP	\$2.07	\$0.00	\$0.00	\$0.07	\$0.79	\$0.00	\$0.00	\$0.00	\$0.00
10	101-270 Human Resources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	677 Self-Ins. Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Current Allocations		\$324.32	\$1,484.86	\$642.70	\$2.11	\$24.31	\$0.00	\$0.00	\$0.00	\$33.24
Less: Prior Year Allocations		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Carry-Forward		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$324.32	\$1,484.86	\$642.70	\$2.11	\$24.31	\$0.00	\$0.00	\$0.00	\$33.24

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Dept#	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	General Gov / Unallowable	Residual Costs
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	101-101 Board of Comm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$266,382.02	\$0.00
4	101-173 Administrator	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	101-200 County General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,910.96	\$97,228.51	-\$0.00
6	101-215 County Clerk	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$148,289.56	\$0.00
7	101-253 Treasurer	\$864.32	\$2,471.07	\$0.00	\$0.00	\$498.65	\$0.00	\$848.15	\$70,695.44	\$0.00
8	101-265 Bldg & Grnds Maint	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	101-228 Data Processing / FD402 Equip - DP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	101-270 Human Resources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	677 Self-Ins. Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Current Allocations		\$864.32	\$2,471.07	\$0.00	\$0.00	\$498.65	\$0.00	\$27,759.11	\$582,595.53	\$0.00
Less: Prior Year Allocations		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Carry-Forward		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$864.32	\$2,471.07	\$0.00	\$0.00	\$498.65	\$0.00	\$27,759.11	\$582,595.53	\$0.00

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Dept#	Department Name	Total
1	Building Depreciation	\$56,627.66
2	Equipment Depreciation	\$8,277.88
3	101-101 Board of Comm	\$471,886.10
4	101-173 Administrator	\$122,764.92
5	101-200 County General	\$586,942.57
6	101-215 County Clerk	\$411,947.08
7	101-253 Treasurer	\$268,191.93
8	101-265 Bldg & Gnds Maint	\$819,703.22
9	101-228 Data Processing / FD402 Equip - DP	\$427,240.57
10	101-270 Human Resources	\$2,937.80
11	677 Self-Ins. Fund	\$1,897.96
Total Current Allocations		\$3,178,417.71
Less: Prior Year Allocations		\$510,640.00
Carry-Forward		\$28,350.28
Current Adjustment		\$0.00
Proposed Costs		\$3,206,767.99

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Carry Forward Schedule

Dept#	Department Name	Total Current Allocations	Less: Prior Year Allocations	Carry-Forward	Adjustments	Proposed Costs
12	101-245 Survey & Remonument	\$2,204.26	\$0.00	\$0.00	\$0.00	\$2,204.26
13	101-257 Equalization	\$75,801.33	\$0.00	\$0.00	\$0.00	\$75,801.33
14	101-261 Elections	\$257.14	\$0.00	\$0.00	\$0.00	\$257.14
15	101-262 Board of Canvass.	\$75.08	\$0.00	\$0.00	\$0.00	\$75.08
16	101-267 DHS State Lease	\$2,371.53	\$0.00	\$0.00	\$0.00	\$2,371.53
17	101-268 Fairgrounds	\$6,601.73	\$0.00	\$0.00	\$0.00	\$6,601.73
18	101-272 Capital Improvements	\$9.38	\$0.00	\$0.00	\$0.00	\$9.38
19	101-276 CVR Navigator	\$3,098.57	\$0.00	\$0.00	\$0.00	\$3,098.57
20	101-277 Victims' Rights Services	\$5,919.12	\$0.00	\$0.00	\$0.00	\$5,919.12
21	101-278 Public Conserv.	\$11,710.81	\$0.00	\$0.00	\$0.00	\$11,710.81
22	101-279 Public Advocate - Fam/Prob	\$9,277.91	\$0.00	\$0.00	\$0.00	\$9,277.91
23	101-286 District Court	\$267,531.10	\$0.00	\$0.00	\$0.00	\$267,531.10
24	101-294 Probate Court	\$71,690.91	\$0.00	\$0.00	\$0.00	\$71,690.91
25	101-295 Multi-County Probation	\$9,201.78	\$0.00	\$0.00	\$0.00	\$9,201.78
26	101-296 Pros. Att'y	\$162,179.43	\$146,558.00	\$15,621.43	\$0.00	\$177,800.86
27	101-296 PA DP	\$45,492.06	\$56,609.00	-\$11,116.94	\$0.00	\$34,375.12
28	101-299 Adult Drug Court	\$4,889.17	\$0.00	\$0.00	\$0.00	\$4,889.17
29	101-301 Sheriff Dept / Jail	\$486,903.03	\$0.00	\$0.00	\$0.00	\$486,903.03
30	101-304 Sec. Road Patrol	\$5,879.55	\$0.00	\$0.00	\$0.00	\$5,879.55
31	101-306 DNR Safety Programs	\$3,163.39	\$0.00	\$0.00	\$0.00	\$3,163.39
32	101-307 School Liaison Program	\$5,958.99	\$0.00	\$0.00	\$0.00	\$5,958.99
33	101-309 Special Invest.	\$667.95	\$0.00	\$0.00	\$0.00	\$667.95
34	101-312 Stone Garden Fed Grant	\$5,624.99	\$0.00	\$0.00	\$0.00	\$5,624.99
35	101-313 DARE Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
36	101-314 HUNT Program	\$1,404.43	\$0.00	\$0.00	\$0.00	\$1,404.43
37	101-351 Jail	\$111,809.41	\$0.00	\$0.00	\$0.00	\$111,809.41
38	101-426 Emerg'y Prepare	\$32,765.34	\$0.00	\$0.00	\$0.00	\$32,765.34
39	101-430 Ordinance Enforce Off'r	\$8,768.52	\$0.00	\$0.00	\$0.00	\$8,768.52
40	101-442 Drain Comm.	\$4,008.82	\$0.00	\$0.00	\$0.00	\$4,008.82
41	101-602 NE MI Mental Health	\$6,002.00	\$0.00	\$0.00	\$0.00	\$6,002.00
42	101-648 Medical Examiner	\$4,806.86	\$0.00	\$0.00	\$0.00	\$4,806.86

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Dept#	Department Name	Total Current Allocations	Less: Prior Year Allocations	Carry-Forward	Adjustments	Proposed Costs
43	101-690 Home Improvement	\$4,824.83	\$0.00	\$0.00	\$0.00	\$4,824.83
44	101-702 Planning Comm.	\$614.21	\$0.00	\$0.00	\$0.00	\$614.21
45	101-704 Com Dev Approp to Outside Orgs	\$5,471.50	\$0.00	\$0.00	\$0.00	\$5,471.50
46	101-710 MSU Extension	\$24,120.66	\$0.00	\$0.00	\$0.00	\$24,120.66
47	101-711 Reg. of Deeds	\$125,144.61	\$0.00	\$0.00	\$0.00	\$125,144.61
48	101-969 Approp. - Other Co. Funds	\$1,032.31	\$0.00	\$0.00	\$0.00	\$1,032.31
49	101-999 Approp. - Outside Orgs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50	201 County Road Fund	\$3,191.34	\$0.00	\$0.00	\$0.00	\$3,191.34
51	205 Base Security Contract	\$310.27	\$550.00	-\$239.73	\$0.00	\$70.54
52	208-69x Parks & Rec Fund	\$32,875.63	\$0.00	\$0.00	\$0.00	\$32,875.63
53	210 Ambulance Fund	\$46,721.62	\$49,873.00	-\$3,151.38	\$0.00	\$43,570.24
54	213 New Jail Millage	\$1,196.74	\$0.00	\$0.00	\$0.00	\$1,196.74
55	214 American Rescue Plan	\$34,689.22	\$0.00	\$0.00	\$0.00	\$34,689.22
56	215 Friend of the Court Fund	\$1,418.37	\$1,379.00	\$39.37	\$0.00	\$1,457.74
57	216 Family Div. - Juvenile	\$119,700.68	\$0.00	\$0.00	\$0.00	\$119,700.68
58	217 Multi-Co. Circuit Court Fund	\$272,911.09	\$0.00	\$0.00	\$0.00	\$272,911.09
59	218 Multi-Co. FOC Fund	\$103,198.86	\$64,805.00	\$38,393.86	\$0.00	\$141,592.71
60	218 FOC DP	\$12,583.90	\$16,137.00	-\$3,553.10	\$0.00	\$9,030.80
61	221 District Health Dept #4 Fund	\$2,426.75	\$0.00	\$0.00	\$0.00	\$2,426.75
62	F245 711 Chisholm Building	\$210.54	\$0.00	\$0.00	\$0.00	\$210.54
63	246 District Health Dept Bldg	\$7,090.57	\$0.00	\$0.00	\$0.00	\$7,090.57
64	256 ROD Auto Fund	\$2,079.02	\$0.00	\$0.00	\$0.00	\$2,079.02
65	259 Crim. Justice Train. Fund	\$178.38	\$0.00	\$0.00	\$0.00	\$178.38
66	260 Indigent Defense	\$46,120.37	\$31,204.00	\$14,916.37	\$0.00	\$61,036.75
67	261 Enhanced 911 Fund	\$92,898.96	\$116,017.00	-\$23,118.04	\$0.00	\$69,780.92
68	263 Concealed Pistol Licensing	\$1,966.28	\$0.00	\$0.00	\$0.00	\$1,966.28
69	264 Local Correct. Officer Train.	\$828.38	\$0.00	\$0.00	\$0.00	\$828.38
70	266 Huron Undercover Narcotic Team	\$8,688.74	\$0.00	\$0.00	\$0.00	\$8,688.74
71	269 Law Library Fund	\$717.15	\$0.00	\$0.00	\$0.00	\$717.15
72	271 Library Fund	\$3,978.09	\$0.00	\$0.00	\$0.00	\$3,978.09
73	272 North'n Lights Arena Surcharge	\$1,263.24	\$0.00	\$0.00	\$0.00	\$1,263.24
74	273 Plaza Pool Fund	\$19,694.35	\$0.00	\$0.00	\$0.00	\$19,694.35
75	276 Housing Comm Fund	\$52,237.42	\$0.00	\$0.00	\$0.00	\$52,237.42

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Dept#	Department Name	Total Current Allocations	Less: Prior Year Allocations	Carry-Forward	Adjustments	Proposed Costs
76	280 Youth & Rec Fund	\$22,232.97	\$0.00	\$0.00	\$0.00	\$22,232.97
77	F284 Opioid Settlement Fund	\$642.70	\$0.00	\$0.00	\$0.00	\$642.70
78	F286 BL Dam Special Assess	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
79	287 Older Persons Act Fund	\$28,066.44	\$27,508.00	\$558.44	\$0.00	\$28,624.88
80	290 Dept. of Human Services	\$877.20	\$0.00	\$0.00	\$0.00	\$877.20
81	292 Child Care Fund	\$27,792.16	\$0.00	\$0.00	\$0.00	\$27,792.16
82	293 Veterans' Affairs	\$39,267.83	\$0.00	\$0.00	\$0.00	\$39,267.83
83	295 Airport Fund	\$56,379.51	\$0.00	\$0.00	\$0.00	\$56,379.51
84	296 DHS - Child Care Sub Acct	\$324.32	\$0.00	\$0.00	\$0.00	\$324.32
85	298 Family Counseling Fund	\$1,484.86	\$0.00	\$0.00	\$0.00	\$1,484.86
86	299 Recycling Fund	\$642.70	\$0.00	\$0.00	\$0.00	\$642.70
87	363 Capital Improve P&I Debt Fund	\$2.11	\$0.00	\$0.00	\$0.00	\$2.11
88	366 Jail Bldg Debt	\$24.31	\$0.00	\$0.00	\$0.00	\$24.31
89	381 Airport Debt Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
90	466 Jail Building Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
91	469 Bldg Auth Construct Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
92	481 Airport Construct Fund	\$33.24	\$0.00	\$0.00	\$0.00	\$33.24
93	F482 Airport MDOT Runway	\$864.32	\$0.00	\$0.00	\$0.00	\$864.32
94	631 Bldg & Grnds Maint Fund	\$2,471.07	\$0.00	\$0.00	\$0.00	\$2,471.07
95	701 Trust & Agency Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
96	721 Library Penal Fine Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
97	730 Employees Sick Pay Fund	\$498.65	\$0.00	\$0.00	\$0.00	\$498.65
98	750 Imprest Payroll Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
99	Other	\$27,759.11	\$0.00	\$0.00	\$0.00	\$27,759.11
100	General Gov / Unallowable	\$582,595.53	\$0.00	\$0.00	\$0.00	\$582,595.53
R	Residual Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total		\$3,178,417.71	\$510,640.00	\$28,350.28	\$0.00	\$3,206,767.99

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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. Chisholm 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 benefitting departments.

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

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A. Department Costs

Dept. 1: Building Depreciation

Description	Type	Amount	General Admin	Courthouse	Annex	703 W. Chisholm - 911/MDOC	MSU Ext
Personnel Costs							
Salaries		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fringe Benefits		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal - Personnel Costs		\$0.00	0	0	0	0	0
Services & Supplies Cost							
Building Depreciation	P	\$65,873.56	\$0.00	\$21,825.08	\$36,823.48	\$5,663.96	\$1,561.04
Subtotal - Services & Supplies		\$65,873.56	\$0.00	\$21,825.08	\$36,823.48	\$5,663.96	\$1,561.04
Department Cost Total		\$65,873.56	\$0.00	\$21,825.08	\$36,823.48	\$5,663.96	\$1,561.04
Adjustments to Cost							
Subtotal - Adjustments		\$0.00	0	0	0	0	0
Total Costs After Adjustments		\$65,873.56	\$0.00	\$21,825.08	\$36,823.48	\$5,663.96	\$1,561.04
General Admin Distribution			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total		\$65,873.56	\$0.00	\$21,825.08	\$36,823.48	\$5,663.96	\$1,561.04

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B. Incoming Costs (Default Spread Expenditures)

Dept. 1: Building Depreciation

Dept#	Department/Cost Pool	First Incoming	Second Incoming	Courthouse	Annex	703 W. Chisholm - 911/MDOC	MSU Ext
4	Cost Plan	\$0.00	\$912.90	\$302.46	\$510.31	\$78.49	\$21.63
5	Subtotal - 101-200 County General	\$0.00	\$912.90	\$302.46	\$510.31	\$78.49	\$21.63
Total Incoming		\$0.00	\$912.90	\$302.46	\$510.31	\$78.49	\$21.63
C. Total Allocated			\$66,786.46	\$22,127.54	\$37,333.79	\$5,742.45	\$1,582.67
				33.13%	55.9%	8.6%	2.37%

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Allocation Details

Cost Pool 1: Courthouse

Dept. 1: Building Depreciation

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	710	3.16%	\$690.24	\$0.00	\$690.24	\$9.57	\$699.80
4	101-173 Administrator	67	0.3%	\$65.13	\$0.00	\$65.13	\$0.90	\$66.04
6	101-215 County Clerk	1,896	8.45%	\$1,843.22	\$0.00	\$1,843.22	\$25.54	\$1,868.77
7	101-253 Treasurer	1,737	7.74%	\$1,688.65	\$0.00	\$1,688.65	\$23.40	\$1,712.05
9	101-228 Data Processing / FD402 Equip - DP	1,428	6.36%	\$1,388.25	\$0.00	\$1,388.25	\$19.24	\$1,407.49
10	101-270 Human Resources	192	0.86%	\$186.66	\$0.00	\$186.66	\$2.59	\$189.24
13	101-257 Equalization	1,876	8.36%	\$1,823.78	\$0.00	\$1,823.78	\$25.27	\$1,849.05
47	101-711 Reg. of Deeds	2,042	9.1%	\$1,985.16	\$0.00	\$1,985.16	\$27.51	\$2,012.67
58	217 Multi-Co. Circuit Court Fund	12,502	55.69%	\$12,153.99	\$0.00	\$12,153.99	\$168.43	\$12,322.43
SubTotal		22,450	100%	\$21,825.08	\$0.00	\$21,825.08	\$302.46	\$22,127.54
Direct Bills						-\$0.00		-\$0.00
Total						\$21,825.08		\$22,127.54

Allocation Basis Units: Assigned Square Footage, Courthouse

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Allocation Details

Cost Pool 2: Annex

Dept. 1: Building Depreciation

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	1,458	10.45%	\$3,848.92	\$0.00	\$3,848.92	\$53.34	\$3,902.26
6	101-215 County Clerk	117	0.84%	\$308.86	\$0.00	\$308.86	\$4.28	\$313.14
21	101-278 Public Conserv.	50	0.36%	\$131.99	\$0.00	\$131.99	\$1.83	\$133.82
23	101-286 District Court	4,298	30.81%	\$11,346.14	\$0.00	\$11,346.14	\$157.24	\$11,503.38
24	101-294 Probate Court	659	4.72%	\$1,739.67	\$0.00	\$1,739.67	\$24.11	\$1,763.78
26	101-296 Pros. Att'y	1,964	14.08%	\$5,184.70	\$0.00	\$5,184.70	\$71.85	\$5,256.55
57	216 Family Div. - Juvenile	2,552	18.3%	\$6,736.94	\$0.00	\$6,736.94	\$93.36	\$6,830.30
59	218 Multi-Co. FOC Fund	2,497	17.9%	\$6,591.74	\$0.00	\$6,591.74	\$91.35	\$6,683.09
75	276 Housing Comm Fund	354	2.54%	\$934.51	\$0.00	\$934.51	\$12.95	\$947.46
SubTotal		13,949	100%	\$36,823.48	\$0.00	\$36,823.48	\$510.31	\$37,333.79
Direct Bills						- \$0.00		- \$0.00
Total						\$36,823.48		\$37,333.79

Allocation Basis Units: Assigned Square Footage, Annex

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Allocation Details

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

Dept. 1: Building Depreciation

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25	101-295 Multi-County Probation	2,278	49.77%	\$2,818.99	\$0.00	\$2,818.99	\$39.07	\$2,858.05
38	101-426 Emerg'y Prepare	917	20.03%	\$1,134.77	\$0.00	\$1,134.77	\$15.73	\$1,150.50
67	261 Enhanced 911 Fund	1,382	30.19%	\$1,710.20	\$0.00	\$1,710.20	\$23.70	\$1,733.90
SubTotal		4,577	100%	\$5,663.96	\$0.00	\$5,663.96	\$78.49	\$5,742.45
Direct Bills						-\$0.00		-\$0.00
Total						\$5,663.96		\$5,742.45

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

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Allocation Details

Cost Pool 4: MSU Ext

Dept. 1: Building Depreciation

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46	101-710 MSU Extension	2,310	100%	\$1,561.04	\$0.00	\$1,561.04	\$21.63	\$1,582.67
SubTotal		2,310	100%	\$1,561.04	\$0.00	\$1,561.04	\$21.63	\$1,582.67
Direct Bills						-\$0.00		-\$0.00
Total						\$1,561.04		\$1,582.67

Allocation Basis Units: Assigned Square Footage, MSU Extension

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Allocation Summary

Dept. 1: Building Depreciation

Dept#	Department Name	Courthouse	Annex	703 W. Chisholm - 911/MDOC	MSU Ext	Total
3	101-101 Board of Comm	\$699.80	\$3,902.26	\$0.00	\$0.00	\$4,602.07
4	101-173 Administrator	\$66.04	\$0.00	\$0.00	\$0.00	\$66.04
6	101-215 County Clerk	\$1,868.77	\$313.14	\$0.00	\$0.00	\$2,181.91
7	101-253 Treasurer	\$1,712.05	\$0.00	\$0.00	\$0.00	\$1,712.05
9	101-228 Data Processing / FD402 Equip - DP	\$1,407.49	\$0.00	\$0.00	\$0.00	\$1,407.49
10	101-270 Human Resources	\$189.24	\$0.00	\$0.00	\$0.00	\$189.24
13	101-257 Equalization	\$1,849.05	\$0.00	\$0.00	\$0.00	\$1,849.05
21	101-278 Public Conserv.	\$0.00	\$133.82	\$0.00	\$0.00	\$133.82
23	101-286 District Court	\$0.00	\$11,503.38	\$0.00	\$0.00	\$11,503.38
24	101-294 Probate Court	\$0.00	\$1,763.78	\$0.00	\$0.00	\$1,763.78
25	101-295 Multi-County Probation	\$0.00	\$0.00	\$2,858.05	\$0.00	\$2,858.05
26	101-296 Pros. Att'y	\$0.00	\$5,256.55	\$0.00	\$0.00	\$5,256.55
38	101-426 Emerg'y Prepare	\$0.00	\$0.00	\$1,150.50	\$0.00	\$1,150.50
46	101-710 MSU Extension	\$0.00	\$0.00	\$0.00	\$1,582.67	\$1,582.67
47	101-711 Reg. of Deeds	\$2,012.67	\$0.00	\$0.00	\$0.00	\$2,012.67
57	216 Family Div. - Juvenile	\$0.00	\$6,830.30	\$0.00	\$0.00	\$6,830.30
58	217 Multi-Co. Circuit Court Fund	\$12,322.43	\$0.00	\$0.00	\$0.00	\$12,322.43
59	218 Multi-Co. FOC Fund	\$0.00	\$6,683.09	\$0.00	\$0.00	\$6,683.09
67	261 Enhanced 911 Fund	\$0.00	\$0.00	\$1,733.90	\$0.00	\$1,733.90
75	276 Housing Comm Fund	\$0.00	\$947.46	\$0.00	\$0.00	\$947.46
Direct Bills		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total		\$22,127.54	\$37,333.79	\$5,742.45	\$1,582.67	\$66,786.46

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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.

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A. Department Costs

Dept. 2: Equipment Depreciation

Description	Type	Amount	General Admin	Equipment Deprecation	Telephone System
Personnel Costs					
Salaries		\$0.00	\$0.00	\$0.00	\$0.00
Fringe Benefits		\$0.00	\$0.00	\$0.00	\$0.00
Subtotal - Personnel Costs		\$0.00	0	0	0
Services & Supplies Cost					
Data Processing Equipment	P	\$26,408.89	\$0.00	\$26,408.89	\$0.00
Equipment Depreciation	P	\$33,751.41	\$0.00	\$33,751.41	\$0.00
VOIP Equipment	P	\$9,918.00	\$0.00	\$0.00	\$9,918.00
Subtotal - Services & Supplies		\$70,078.30	\$0.00	\$60,160.30	\$9,918.00
Department Cost Total		\$70,078.30	\$0.00	\$60,160.30	\$9,918.00
Adjustments to Cost					
Subtotal - Adjustments		\$0.00	0	0	0
Total Costs After Adjustments		\$70,078.30	\$0.00	\$60,160.30	\$9,918.00
General Admin Distribution			\$0.00	\$0.00	\$0.00
Grand Total		\$70,078.30	\$0.00	\$60,160.30	\$9,918.00

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B. Incoming Costs (Default Spread Expenditures)

Dept. 2: Equipment Depreciation

Dept#	Department/Cost Pool	First Incoming	Second Incoming	Equipment Deprecation	Telephone System
4	Cost Plan	\$0.00	\$912.90	\$783.70	\$129.20
5	Subtotal - 101-200 County General	\$0.00	\$912.90	\$783.70	\$129.20
Total Incoming		\$0.00	\$912.90	\$783.70	\$129.20
C. Total Allocated			\$70,991.20	\$60,944.00	\$10,047.20
				85.85%	14.15%

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Allocation Details

Cost Pool 1: Equipment Deprecation

Dept. 2: Equipment Depreciation

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	2,026.65	3.37%	\$2,026.65	\$0.00	\$2,026.65	\$26.40	\$2,053.05
8	101-265 Bldg & Gnds Maint	31,724.76	52.73%	\$31,724.76	\$0.00	\$31,724.76	\$413.27	\$32,138.03
9	101-228 Data Processing / FD402 Equip - DP	26,408.89	43.9%	\$26,408.89	\$0.00	\$26,408.89	\$344.02	\$26,752.91
SubTotal		60,160.3	100%	\$60,160.30	\$0.00	\$60,160.30	\$783.70	\$60,944.00
Direct Bills						-\$0.00		-\$0.00
Total						\$60,160.30		\$60,944.00

Allocation Basis Units: \$ CY Depreciation Values

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Allocation Details

Cost Pool 2: Telephone System

Dept. 2: Equipment Depreciation

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	7	4.4%	\$436.64	\$0.00	\$436.64	\$5.69	\$442.33
4	101-173 Administrator	1	0.63%	\$62.38	\$0.00	\$62.38	\$0.81	\$63.19
6	101-215 County Clerk	7	4.4%	\$436.64	\$0.00	\$436.64	\$5.69	\$442.33
7	101-253 Treasurer	5	3.14%	\$311.89	\$0.00	\$311.89	\$4.06	\$315.95
8	101-265 Bldg & Gnds Maint	3	1.89%	\$187.13	\$0.00	\$187.13	\$2.44	\$189.57
9	101-228 Data Processing / FD402 Equip - DP	5	3.14%	\$311.89	\$0.00	\$311.89	\$4.06	\$315.95
13	101-257 Equalization	4	2.52%	\$249.51	\$0.00	\$249.51	\$3.25	\$252.76
19	101-276 CVR Navigator	1	0.63%	\$62.38	\$0.00	\$62.38	\$0.81	\$63.19
20	101-277 Victims' Rights Services	2	1.26%	\$124.75	\$0.00	\$124.75	\$1.63	\$126.38
21	101-278 Public Conserv.	1	0.63%	\$62.38	\$0.00	\$62.38	\$0.81	\$63.19
23	101-286 District Court	11	6.92%	\$686.15	\$0.00	\$686.15	\$8.94	\$695.09
24	101-294 Probate Court	4	2.52%	\$249.51	\$0.00	\$249.51	\$3.25	\$252.76
25	101-295 Multi-County Probation	5	3.14%	\$311.89	\$0.00	\$311.89	\$4.06	\$315.95
26	101-296 Pros. Att'y	10	6.29%	\$623.77	\$0.00	\$623.77	\$8.13	\$631.90
28	101-299 Adult Drug Court	3	1.89%	\$187.13	\$0.00	\$187.13	\$2.44	\$189.57
29	101-301 Sheriff Dept / Jail	25	15.72%	\$1,559.43	\$0.00	\$1,559.43	\$20.31	\$1,579.75
38	101-426 Emerg'y Prepare	15	9.43%	\$935.66	\$0.00	\$935.66	\$12.19	\$947.85
40	101-442 Drain Comm.	1	0.63%	\$62.38	\$0.00	\$62.38	\$0.81	\$63.19
46	101-710 MSU Extension	8	5.03%	\$499.02	\$0.00	\$499.02	\$6.50	\$505.52
47	101-711 Reg. of Deeds	7	4.4%	\$436.64	\$0.00	\$436.64	\$5.69	\$442.33
57	216 Family Div. - Juvenile	8	5.03%	\$499.02	\$0.00	\$499.02	\$6.50	\$505.52
58	217 Multi-Co. Circuit Court Fund	7	4.4%	\$436.64	\$0.00	\$436.64	\$5.69	\$442.33
59	218 Multi-Co. FOC Fund	8	5.03%	\$499.02	\$0.00	\$499.02	\$6.50	\$505.52
67	261 Enhanced 911 Fund	2	1.26%	\$124.75	\$0.00	\$124.75	\$1.63	\$126.38
75	276 Housing Comm Fund	1	0.63%	\$62.38	\$0.00	\$62.38	\$0.81	\$63.19
82	293 Veterans' Affairs	2	1.26%	\$124.75	\$0.00	\$124.75	\$1.63	\$126.38
83	295 Airport Fund	6	3.77%	\$374.26	\$0.00	\$374.26	\$4.88	\$379.14
SubTotal		159	100%	\$9,918.00	\$0.00	\$9,918.00	\$129.20	\$10,047.20
Direct Bills						-\$0.00		-\$0.00
Total						\$9,918.00		\$10,047.20

Allocation Basis Units: # Phone Extensions

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Allocation Summary

Dept. 2: Equipment Depreciation

Dept#	Department Name	Equipment Deprecation	Telephone System	Total
3	101-101 Board of Comm	\$2,053.05	\$442.33	\$2,495.38
4	101-173 Administrator	\$0.00	\$63.19	\$63.19
6	101-215 County Clerk	\$0.00	\$442.33	\$442.33
7	101-253 Treasurer	\$0.00	\$315.95	\$315.95
8	101-265 Bldg & Gnds Maint	\$32,138.03	\$189.57	\$32,327.60
9	101-228 Data Processing / FD402 Equip - DP	\$26,752.91	\$315.95	\$27,068.86
13	101-257 Equalization	\$0.00	\$252.76	\$252.76
19	101-276 CVR Navigator	\$0.00	\$63.19	\$63.19
20	101-277 Victims' Rights Services	\$0.00	\$126.38	\$126.38
21	101-278 Public Conserv.	\$0.00	\$63.19	\$63.19
23	101-286 District Court	\$0.00	\$695.09	\$695.09
24	101-294 Probate Court	\$0.00	\$252.76	\$252.76
25	101-295 Multi-County Probation	\$0.00	\$315.95	\$315.95
26	101-296 Pros. Att'y	\$0.00	\$631.90	\$631.90
28	101-299 Adult Drug Court	\$0.00	\$189.57	\$189.57
29	101-301 Sheriff Dept / Jail	\$0.00	\$1,579.75	\$1,579.75
38	101-426 Emerg'y Prepare	\$0.00	\$947.85	\$947.85
40	101-442 Drain Comm.	\$0.00	\$63.19	\$63.19
46	101-710 MSU Extension	\$0.00	\$505.52	\$505.52
47	101-711 Reg. of Deeds	\$0.00	\$442.33	\$442.33
57	216 Family Div. - Juvenile	\$0.00	\$505.52	\$505.52
58	217 Multi-Co. Circuit Court Fund	\$0.00	\$442.33	\$442.33
59	218 Multi-Co. FOC Fund	\$0.00	\$505.52	\$505.52
67	261 Enhanced 911 Fund	\$0.00	\$126.38	\$126.38
75	276 Housing Comm Fund	\$0.00	\$63.19	\$63.19
82	293 Veterans' Affairs	\$0.00	\$126.38	\$126.38
83	295 Airport Fund	\$0.00	\$379.14	\$379.14
Direct Bills		\$0.00	\$0.00	\$0.00
Total		\$60,944.00	\$10,047.20	\$70,991.20

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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 benefitting departments.

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

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A. Department Costs

Dept. 3: 101-101 Board of Comm

Description	Type	Amount	General Admin	County Coord.	HR / Payroll	Gen Gov't
Personnel Costs						
Salaries	S1	\$247,015.99	\$0.00	\$92,153.74	\$47,619.02	\$107,243.23
Fringe Benefits	S	\$57,066.88	\$0.00	\$21,289.82	\$11,001.19	\$24,775.87
Subtotal - Personnel Costs		\$304,082.87	\$0.00	\$113,443.56	\$58,620.21	\$132,019.10
Services & Supplies Cost						
725.000 Committee Meetings	P	\$14,361.13	\$0.00	\$0.00	\$0.00	\$14,361.13
727.000 Office Supplies	S	\$2,472.02	\$0.00	\$922.23	\$476.55	\$1,073.24
728.000 Postage	S	\$194.61	\$0.00	\$72.60	\$37.52	\$84.49
801.000 Professional Services	P	\$14,270.00	\$0.00	\$0.00	\$0.00	\$14,270.00
850.000 Telephone	S	\$429.52	\$0.00	\$160.24	\$82.80	\$186.48
851.000 Cell Phone	P	\$1,969.73	\$0.00	\$0.00	\$0.00	\$1,969.73
860.000 Travel Expenses	P	\$6,010.95	\$0.00	\$0.00	\$0.00	\$6,010.95
880.000 Community Promotion	P	\$1,083.55	\$0.00	\$0.00	\$0.00	\$1,083.55
903.000 Printing & Binding	P	\$960.33	\$0.00	\$0.00	\$0.00	\$960.33
955.000 Miscellaneous Expense	P	\$249.83	\$0.00	\$0.00	\$0.00	\$249.83
955.001 Registrations	P	\$6,289.23	\$0.00	\$0.00	\$0.00	\$6,289.23
964.261 Cost Allocation Refund	P	\$5,133.91	\$0.00	\$0.00	\$0.00	\$5,133.91
Subtotal - Services & Supplies		\$53,424.81	\$0.00	\$1,155.07	\$596.87	\$51,672.87
Department Cost Total		\$357,507.68	\$0.00	\$114,598.64	\$59,217.07	\$183,691.97
Adjustments to Cost						
Subtotal - Adjustments		\$0.00	0	0	0	0
Total Costs After Adjustments		\$357,507.68	\$0.00	\$114,598.64	\$59,217.07	\$183,691.97
General Admin Distribution			\$0.00	\$0.00	\$0.00	\$0.00
Grand Total		\$357,507.68	\$0.00	\$114,598.64	\$59,217.07	\$183,691.97

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B. Incoming Costs (Default Spread Expenditures)

Dept. 3: 101-101 Board of Comm

Dept#	Department/Cost Pool	First Incoming	Second Incoming	County Coord.	HR / Payroll	Gen Gov't
1	Courthouse *	\$690.24	\$9.57	\$184.31	\$0.00	\$515.49
2	Annex	\$3,848.92	\$53.34	\$1,250.87	\$646.37	\$2,005.03
1	Subtotal - Building Depreciation	\$4,539.16	\$62.91	\$1,435.18	\$646.37	\$2,520.52
1	Equipment Deprecation	\$2,026.65	\$26.40	\$658.10	\$340.06	\$1,054.88
2	Telephone System	\$436.64	\$5.69	\$141.79	\$73.27	\$227.27
2	Subtotal - Equipment Depreciation	\$2,463.29	\$32.09	\$799.89	\$413.33	\$1,282.16
1	County Coord.	\$0.00	\$2,341.35	\$750.52	\$387.82	\$1,203.01
2	HR / Payroll	\$0.00	\$4,217.20	\$1,573.30	\$812.98	\$1,830.92
3	Subtotal - 101-101 Board of Comm	\$0.00	\$6,558.55	\$2,323.82	\$1,200.80	\$3,033.93
1	County Admin	\$0.00	\$2,742.80	\$879.20	\$454.31	\$1,409.29
4	Subtotal - 101-173 Administrator	\$0.00	\$2,742.80	\$879.20	\$454.31	\$1,409.29
1	Personnel Services	\$0.00	\$557.50	\$207.99	\$107.47	\$242.04
2	Postage	\$0.00	\$8.55	\$2.74	\$1.42	\$4.39
3	Audit	\$0.00	\$1,234.77	\$395.80	\$204.53	\$634.44
4	Cost Plan	\$0.00	\$912.90	\$292.63	\$151.21	\$469.06
6	Shared Use Vehicle	\$0.00	\$1,182.91	\$441.31	\$228.04	\$513.57
7	MERS Unfunded Liability	\$0.00	\$38,945.14	\$14,529.18	\$7,507.73	\$16,908.23
10	Admin Costs	\$0.00	\$179.64	\$57.58	\$29.75	\$92.30
5	Subtotal - 101-200 County General	\$0.00	\$43,021.40	\$15,927.23	\$8,230.15	\$18,864.03
1	Accounting	\$0.00	\$2,302.43	\$738.04	\$381.37	\$1,183.02
2	HR / Payroll	\$0.00	\$7,682.34	\$2,866.04	\$1,480.98	\$3,335.33
6	Subtotal - 101-215 County Clerk	\$0.00	\$9,984.77	\$3,604.08	\$1,862.35	\$4,518.34
1	GF Acct'g	\$0.00	\$3,477.84	\$1,114.82	\$576.06	\$1,786.96
7	Subtotal - 101-253 Treasurer	\$0.00	\$3,477.84	\$1,114.82	\$576.06	\$1,786.96
1	Courthouse *	\$0.00	\$11,739.84	\$3,092.04	\$0.00	\$8,647.80
2	Annex	\$0.00	\$38,542.84	\$12,354.86	\$6,384.18	\$19,803.80
7	Liability Ins	\$0.00	\$3,686.20	\$1,181.61	\$610.58	\$1,894.02
8	Subtotal - 101-265 Bldg & GnDs Maint	\$0.00	\$53,968.88	\$16,628.51	\$6,994.76	\$30,345.61
1	Network Services	\$0.00	\$29,540.59	\$9,469.20	\$4,893.06	\$15,178.33
2	Financial Software	\$0.00	\$493.45	\$158.18	\$81.73	\$253.54
3	Copier Lease	\$0.00	\$1,852.67	\$593.87	\$306.87	\$951.92
4	Copier Supplies and Use	\$0.00	\$712.35	\$265.75	\$137.32	\$309.27
6	DP Specific	\$0.00	\$4,000.00	\$1,282.19	\$662.55	\$2,055.25
9	Subtotal - 101-228 Data Processing / FD402 Equip - DP	\$0.00	\$36,599.05	\$11,769.19	\$6,081.55	\$18,748.31
1	Personnel	\$0.00	\$255.45	\$95.30	\$49.25	\$110.91

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B. Incoming Costs (Default Spread Expenditures)

Dept. 3: 101-101 Board of Comm

Dept#	Department/Cost Pool	First Incoming	Second Incoming	County Coord.	HR / Payroll	Gen Gov't
10	Subtotal - 101-270 Human Resources	\$0.00	\$255.45	\$95.30	\$49.25	\$110.91
1	Self-Insurance	\$0.00	\$161.22	\$60.14	\$31.08	\$69.99
11	Subtotal - 677 Self-Ins. Fund	\$0.00	\$161.22	\$60.14	\$31.08	\$69.99
Total Incoming		\$7,002.45	\$156,864.96	\$54,637.36	\$26,540.00	\$82,690.05
C. Total Allocated			\$521,375.09	\$169,235.99	\$85,757.08	\$266,382.02
				32.46%	16.45%	51.09%

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Allocation Details

Cost Pool 1: County Coord.

Dept. 3: 101-101 Board of Comm

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	357,510	2%	\$2,341.35	\$0.00	\$2,341.35	\$0.00	\$2,341.35
4	101-173 Administrator	135,450	0.76%	\$887.07	\$0.00	\$887.07	\$406.34	\$1,293.41
5	101-200 County General	728,459	4.08%	\$4,770.71	\$0.00	\$4,770.71	\$2,185.33	\$6,956.04
6	101-215 County Clerk	352,470	1.98%	\$2,308.34	\$0.00	\$2,308.34	\$1,057.39	\$3,365.73
7	101-253 Treasurer	233,599	1.31%	\$1,529.85	\$0.00	\$1,529.85	\$700.78	\$2,230.63
8	101-265 Bldg & Gnds Maint	895,273	5.02%	\$5,863.18	\$0.00	\$5,863.18	\$2,685.76	\$8,548.94
9	101-228 Data Processing / FD402 Equip - DP	625,791	3.51%	\$4,098.33	\$0.00	\$4,098.33	\$1,877.34	\$5,975.66
10	101-270 Human Resources	267	0%	\$1.75	\$0.00	\$1.75	\$0.80	\$2.55
11	677 Self-Ins. Fund	950	0.01%	\$6.22	\$0.00	\$6.22	\$2.85	\$9.07
12	101-245 Survey & Remonument	48,150	0.27%	\$315.34	\$0.00	\$315.34	\$144.45	\$459.78
13	101-257 Equalization	228,085	1.28%	\$1,493.74	\$0.00	\$1,493.74	\$684.24	\$2,177.98
14	101-261 Elections	3,197	0.02%	\$20.94	\$0.00	\$20.94	\$9.59	\$30.53
16	101-267 DHS State Lease	17,251	0.1%	\$112.98	\$0.00	\$112.98	\$51.75	\$164.73
17	101-268 Fairgrounds	87,131	0.49%	\$570.62	\$0.00	\$570.62	\$261.39	\$832.01
19	101-276 CVR Navigator	38,565	0.22%	\$252.56	\$0.00	\$252.56	\$115.69	\$368.26
20	101-277 Victims' Rights Services	78,253	0.44%	\$512.48	\$0.00	\$512.48	\$234.75	\$747.24
21	101-278 Public Conserv.	67,199	0.38%	\$440.09	\$0.00	\$440.09	\$201.59	\$641.68
22	101-279 Public Advocate - Fam/Prob	196,842	1.1%	\$1,289.13	\$0.00	\$1,289.13	\$590.51	\$1,879.64
23	101-286 District Court	540,259	3.03%	\$3,538.18	\$0.00	\$3,538.18	\$1,620.74	\$5,158.92
24	101-294 Probate Court	311,662	1.75%	\$2,041.09	\$0.00	\$2,041.09	\$934.97	\$2,976.05
25	101-295 Multi-County Probation	1,423	0.01%	\$9.32	\$0.00	\$9.32	\$4.27	\$13.59
26	101-296 Pros. Att'y	557,215	3.12%	\$3,649.22	\$0.00	\$3,649.22	\$1,671.61	\$5,320.83
28	101-299 Adult Drug Court	12,718	0.07%	\$83.29	\$0.00	\$83.29	\$38.15	\$121.44
29	101-301 Sheriff Dept / Jail	1,535,515	8.61%	\$10,056.15	\$0.00	\$10,056.15	\$4,606.45	\$14,662.60
30	101-304 Sec. Road Patrol	97,576	0.55%	\$639.03	\$0.00	\$639.03	\$292.72	\$931.75
31	101-306 DNR Safety Programs	52,857	0.3%	\$346.16	\$0.00	\$346.16	\$158.57	\$504.73
32	101-307 School Liaison Program	93,683	0.53%	\$613.53	\$0.00	\$613.53	\$281.04	\$894.58
33	101-309 Special Invest.	4,923	0.03%	\$32.24	\$0.00	\$32.24	\$14.77	\$47.01
34	101-312 Stone Garden Fed Grant	92,220	0.52%	\$603.95	\$0.00	\$603.95	\$276.65	\$880.61
36	101-314 HUNT Program	23,234	0.13%	\$152.16	\$0.00	\$152.16	\$69.70	\$221.86
37	101-351 Jail	2,419,952	13.57%	\$15,848.36	\$0.00	\$15,848.36	\$7,259.71	\$23,108.07
38	101-426 Emerg'y Prepare	67,272	0.38%	\$440.57	\$0.00	\$440.57	\$201.81	\$642.38
39	101-430 Ordinance Enforce Off'r	143,941	0.81%	\$942.68	\$0.00	\$942.68	\$431.81	\$1,374.49

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Allocation Details

Cost Pool 1: County Coord.

Dept. 3: 101-101 Board of Comm

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40	101-442 Drain Comm.	17,026	0.1%	\$111.50	\$0.00	\$111.50	\$51.08	\$162.58
41	101-602 NE MI Mental Health	139,103	0.78%	\$910.99	\$0.00	\$910.99	\$417.30	\$1,328.29
42	101-648 Medical Examiner	83,522	0.47%	\$546.99	\$0.00	\$546.99	\$250.56	\$797.55
43	101-690 Home Improvement	61,884	0.35%	\$405.28	\$0.00	\$405.28	\$185.65	\$590.93
44	101-702 Planning Comm.	9,646	0.05%	\$63.17	\$0.00	\$63.17	\$28.94	\$92.11
45	101-704 Com Dev Approp to Outside Orgs	126,775	0.71%	\$830.25	\$0.00	\$830.25	\$380.32	\$1,210.57
46	101-710 MSU Extension	83,940	0.47%	\$549.73	\$0.00	\$549.73	\$251.81	\$801.54
47	101-711 Reg. of Deeds	222,401	1.25%	\$1,456.51	\$0.00	\$1,456.51	\$667.19	\$2,123.70
52	208-69x Parks & Rec Fund	241,206	1.35%	\$1,579.67	\$0.00	\$1,579.67	\$723.60	\$2,303.27
53	210 Ambulance Fund	1,058,893	5.94%	\$6,934.73	\$0.00	\$6,934.73	\$3,176.61	\$10,111.35
54	213 New Jail Millage	524	0%	\$3.43	\$0.00	\$3.43	\$1.57	\$5.00
55	214 American Rescue Plan	800,457	4.49%	\$5,242.22	\$0.00	\$5,242.22	\$2,401.32	\$7,643.55
63	246 District Health Dept Bldg	97,487	0.55%	\$638.45	\$0.00	\$638.45	\$292.46	\$930.90
64	256 ROD Auto Fund	8,289	0.05%	\$54.28	\$0.00	\$54.28	\$24.87	\$79.15
65	259 Crim. Justice Train. Fund	2,385	0.01%	\$15.62	\$0.00	\$15.62	\$7.15	\$22.77
66	260 Indigent Defense	1,051,485	5.9%	\$6,886.22	\$0.00	\$6,886.22	\$3,154.39	\$10,040.61
67	261 Enhanced 911 Fund	936,301	5.25%	\$6,131.87	\$0.00	\$6,131.87	\$2,808.85	\$8,940.72
68	263 Concealed Pistol Licensing	379	0%	\$2.48	\$0.00	\$2.48	\$1.14	\$3.62
69	264 Local Correct. Officer Train.	10,684	0.06%	\$69.97	\$0.00	\$69.97	\$32.05	\$102.02
70	266 Huron Undercover Narcotic Team	135,557	0.76%	\$887.77	\$0.00	\$887.77	\$406.66	\$1,294.43
71	269 Law Library Fund	4,907	0.03%	\$32.14	\$0.00	\$32.14	\$14.72	\$46.86
74	273 Plaza Pool Fund	285,816	1.6%	\$1,871.82	\$0.00	\$1,871.82	\$857.43	\$2,729.25
75	276 Housing Comm Fund	325,701	1.83%	\$2,133.03	\$0.00	\$2,133.03	\$977.08	\$3,110.11
76	280 Youth & Rec Fund	478,779	2.68%	\$3,135.54	\$0.00	\$3,135.54	\$1,436.31	\$4,571.85
79	287 Older Persons Act Fund	607,082	3.4%	\$3,975.80	\$0.00	\$3,975.80	\$1,821.21	\$5,797.01
80	290 Dept. of Human Services	8,169	0.05%	\$53.50	\$0.00	\$53.50	\$24.51	\$78.01
82	293 Veterans' Affairs	149,668	0.84%	\$980.18	\$0.00	\$980.18	\$448.99	\$1,429.18
83	295 Airport Fund	836,177	4.69%	\$5,476.16	\$0.00	\$5,476.16	\$2,508.48	\$7,984.64
84	296 DHS - Child Care Sub Acct	1,500	0.01%	\$9.82	\$0.00	\$9.82	\$4.50	\$14.32
87	363 Capital Improve P&I Debt Fund	50	0%	\$0.33	\$0.00	\$0.33	\$0.15	\$0.48
88	366 Jail Bldg Debt	575	0%	\$3.77	\$0.00	\$3.77	\$1.72	\$5.49
SubTotal		17,835,260	100%	\$116,803.80	\$0.00	\$116,803.80	\$52,432.19	\$169,235.99
Direct Bills						-\$0.00		-\$0.00

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Allocation Details

Cost Pool 1: County Coord.

Dept. 3: 101-101 Board of Comm

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Total						\$116,803.80		\$169,235.99

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

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Cost Pool 2: HR / Payroll

Dept. 3: 101-101 Board of Comm

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	7.49	7%	\$4,217.20	\$0.00	\$4,217.20	\$0.00	\$4,217.20
4	101-173 Administrator	0.65	0.61%	\$365.98	\$0.00	\$365.98	\$166.48	\$532.46
6	101-215 County Clerk	5	4.67%	\$2,815.22	\$0.00	\$2,815.22	\$1,280.61	\$4,095.83
7	101-253 Treasurer	3	2.8%	\$1,689.13	\$0.00	\$1,689.13	\$768.37	\$2,457.50
8	101-265 Bldg & Gnds Maint	6.99	6.53%	\$3,935.68	\$0.00	\$3,935.68	\$1,790.30	\$5,725.98
9	101-228 Data Processing / FD402 Equip - DP	2.12	1.98%	\$1,193.65	\$0.00	\$1,193.65	\$542.98	\$1,736.63
13	101-257 Equalization	2.08	1.94%	\$1,171.13	\$0.00	\$1,171.13	\$532.74	\$1,703.87
21	101-278 Public Conserv.	0.13	0.12%	\$73.20	\$0.00	\$73.20	\$33.30	\$106.49
23	101-286 District Court	8.99	8.4%	\$5,061.77	\$0.00	\$5,061.77	\$2,302.54	\$7,364.31
24	101-294 Probate Court	2.95	2.76%	\$1,660.98	\$0.00	\$1,660.98	\$755.56	\$2,416.54
26	101-296 Pros. Att'y	9.63	9%	\$5,422.12	\$0.00	\$5,422.12	\$2,466.46	\$7,888.58
29	101-301 Sheriff Dept / Jail	36.97	34.54%	\$20,815.74	\$0.00	\$20,815.74	\$9,468.86	\$30,284.60
38	101-426 Emerg'y Prepare	1	0.93%	\$563.04	\$0.00	\$563.04	\$256.12	\$819.17
46	101-710 MSU Extension	0.6	0.56%	\$337.83	\$0.00	\$337.83	\$153.67	\$491.50
47	101-711 Reg. of Deeds	3.85	3.6%	\$2,167.72	\$0.00	\$2,167.72	\$986.07	\$3,153.79
52	208-69x Parks & Rec Fund	1.32	1.23%	\$743.22	\$0.00	\$743.22	\$338.08	\$1,081.30
67	261 Enhanced 911 Fund	9.39	8.77%	\$5,286.98	\$0.00	\$5,286.98	\$2,404.99	\$7,691.98
75	276 Housing Comm Fund	0.81	0.76%	\$456.07	\$0.00	\$456.07	\$207.46	\$663.53
82	293 Veterans' Affairs	2.96	2.77%	\$1,666.61	\$0.00	\$1,666.61	\$758.12	\$2,424.73
83	295 Airport Fund	1.1	1.03%	\$619.35	\$0.00	\$619.35	\$281.74	\$901.08
SubTotal		107.03	100%	\$60,262.62	\$0.00	\$60,262.62	\$25,494.46	\$85,757.08
Direct Bills						-\$0.00		-\$0.00
Total						\$60,262.62		\$85,757.08

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

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Allocation Details

Cost Pool 3: Gen Gov't

Dept. 3: 101-101 Board of Comm

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100	General Gov / Unallowable	100	100%	\$187,443.71	\$0.00	\$187,443.71	\$78,938.31	\$266,382.02
SubTotal		100	100%	\$187,443.71	\$0.00	\$187,443.71	\$78,938.31	\$266,382.02
Direct Bills						- \$0.00		- \$0.00
Total						\$187,443.71		\$266,382.02

Allocation Basis Units: Direct to General Gov / Unallowable

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Allocation Summary

Dept. 3: 101-101 Board of Comm

Dept#	Department Name	County Coord.	HR / Payroll	Gen Gov't	Total
R	Residual Costs	\$0.00	\$0.00	\$0.00	\$0.00
3	101-101 Board of Comm	\$2,341.35	\$4,217.20	\$0.00	\$6,558.55
4	101-173 Administrator	\$1,293.41	\$532.46	\$0.00	\$1,825.87
5	101-200 County General	\$6,956.04	\$0.00	\$0.00	\$6,956.04
6	101-215 County Clerk	\$3,365.73	\$4,095.83	\$0.00	\$7,461.56
7	101-253 Treasurer	\$2,230.63	\$2,457.50	\$0.00	\$4,688.13
8	101-265 Bldg & Gnds Maint	\$8,548.94	\$5,725.98	\$0.00	\$14,274.92
9	101-228 Data Processing / FD402 Equip - DP	\$5,975.66	\$1,736.63	\$0.00	\$7,712.30
10	101-270 Human Resources	\$2.55	\$0.00	\$0.00	\$2.55
11	677 Self-Ins. Fund	\$9.07	\$0.00	\$0.00	\$9.07
12	101-245 Survey & Remonument	\$459.78	\$0.00	\$0.00	\$459.78
13	101-257 Equalization	\$2,177.98	\$1,703.87	\$0.00	\$3,881.85
14	101-261 Elections	\$30.53	\$0.00	\$0.00	\$30.53
16	101-267 DHS State Lease	\$164.73	\$0.00	\$0.00	\$164.73
17	101-268 Fairgrounds	\$832.01	\$0.00	\$0.00	\$832.01
19	101-276 CVR Navigator	\$368.26	\$0.00	\$0.00	\$368.26
20	101-277 Victims' Rights Services	\$747.24	\$0.00	\$0.00	\$747.24
21	101-278 Public Conserv.	\$641.68	\$106.49	\$0.00	\$748.17
22	101-279 Public Advocate - Fam/Prob	\$1,879.64	\$0.00	\$0.00	\$1,879.64
23	101-286 District Court	\$5,158.92	\$7,364.31	\$0.00	\$12,523.23
24	101-294 Probate Court	\$2,976.05	\$2,416.54	\$0.00	\$5,392.60
25	101-295 Multi-County Probation	\$13.59	\$0.00	\$0.00	\$13.59
26	101-296 Pros. Att'y	\$5,320.83	\$7,888.58	\$0.00	\$13,209.41
28	101-299 Adult Drug Court	\$121.44	\$0.00	\$0.00	\$121.44
29	101-301 Sheriff Dept / Jail	\$14,662.60	\$30,284.60	\$0.00	\$44,947.20
30	101-304 Sec. Road Patrol	\$931.75	\$0.00	\$0.00	\$931.75
31	101-306 DNR Safety Programs	\$504.73	\$0.00	\$0.00	\$504.73
32	101-307 School Liaison Program	\$894.58	\$0.00	\$0.00	\$894.58
33	101-309 Special Invest.	\$47.01	\$0.00	\$0.00	\$47.01
34	101-312 Stone Garden Fed Grant	\$880.61	\$0.00	\$0.00	\$880.61
36	101-314 HUNT Program	\$221.86	\$0.00	\$0.00	\$221.86
37	101-351 Jail	\$23,108.07	\$0.00	\$0.00	\$23,108.07
38	101-426 Emerg'y Prepare	\$642.38	\$819.17	\$0.00	\$1,461.55
39	101-430 Ordinance Enforce Off'r	\$1,374.49	\$0.00	\$0.00	\$1,374.49
40	101-442 Drain Comm.	\$162.58	\$0.00	\$0.00	\$162.58

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Dept. 3: 101-101 Board of Comm

Dept#	Department Name	County Coord.	HR / Payroll	Gen Gov't	Total
41	101-602 NE MI Mental Health	\$1,328.29	\$0.00	\$0.00	\$1,328.29
42	101-648 Medical Examiner	\$797.55	\$0.00	\$0.00	\$797.55
43	101-690 Home Improvement	\$590.93	\$0.00	\$0.00	\$590.93
44	101-702 Planning Comm.	\$92.11	\$0.00	\$0.00	\$92.11
45	101-704 Com Dev Approp to Outside Orgs	\$1,210.57	\$0.00	\$0.00	\$1,210.57
46	101-710 MSU Extension	\$801.54	\$491.50	\$0.00	\$1,293.04
47	101-711 Reg. of Deeds	\$2,123.70	\$3,153.79	\$0.00	\$5,277.49
52	208-69x Parks & Rec Fund	\$2,303.27	\$1,081.30	\$0.00	\$3,384.57
53	210 Ambulance Fund	\$10,111.35	\$0.00	\$0.00	\$10,111.35
54	213 New Jail Millage	\$5.00	\$0.00	\$0.00	\$5.00
55	214 American Rescue Plan	\$7,643.55	\$0.00	\$0.00	\$7,643.55
63	246 District Health Dept Bldg	\$930.90	\$0.00	\$0.00	\$930.90
64	256 ROD Auto Fund	\$79.15	\$0.00	\$0.00	\$79.15
65	259 Crim. Justice Train. Fund	\$22.77	\$0.00	\$0.00	\$22.77
66	260 Indigent Defense	\$10,040.61	\$0.00	\$0.00	\$10,040.61
67	261 Enhanced 911 Fund	\$8,940.72	\$7,691.98	\$0.00	\$16,632.69
68	263 Concealed Pistol Licensing	\$3.62	\$0.00	\$0.00	\$3.62
69	264 Local Correct. Officer Train.	\$102.02	\$0.00	\$0.00	\$102.02
70	266 Huron Undercover Narcotic Team	\$1,294.43	\$0.00	\$0.00	\$1,294.43
71	269 Law Library Fund	\$46.86	\$0.00	\$0.00	\$46.86
74	273 Plaza Pool Fund	\$2,729.25	\$0.00	\$0.00	\$2,729.25
75	276 Housing Comm Fund	\$3,110.11	\$663.53	\$0.00	\$3,773.64
76	280 Youth & Rec Fund	\$4,571.85	\$0.00	\$0.00	\$4,571.85
79	287 Older Persons Act Fund	\$5,797.01	\$0.00	\$0.00	\$5,797.01
80	290 Dept. of Human Services	\$78.01	\$0.00	\$0.00	\$78.01
82	293 Veterans' Affairs	\$1,429.18	\$2,424.73	\$0.00	\$3,853.91
83	295 Airport Fund	\$7,984.64	\$901.08	\$0.00	\$8,885.72
84	296 DHS - Child Care Sub Acct	\$14.32	\$0.00	\$0.00	\$14.32
87	363 Capital Improve P&I Debt Fund	\$0.48	\$0.00	\$0.00	\$0.48
88	366 Jail Bldg Debt	\$5.49	\$0.00	\$0.00	\$5.49
100	General Gov / Unallowable	\$0.00	\$0.00	\$266,382.02	\$266,382.02
Direct Bills		\$0.00	\$0.00	\$0.00	\$0.00
Total		\$169,235.99	\$85,757.08	\$266,382.02	\$521,375.09

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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.

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A. Department Costs

Dept. 4: 101-173 Administrator

Description	Type	Amount	General Admin	County Admin
Personnel Costs				
Salaries	S1	\$104,999.96	\$0.00	\$104,999.96
Fringe Benefits	S	\$30,154.77	\$0.00	\$30,154.77
Subtotal - Personnel Costs		\$135,154.73	\$0.00	\$135,154.73
Services & Supplies Cost				
851.000 Cell Phone	S	\$46.79	\$0.00	\$46.79
860.000 Travel	S	\$49.21	\$0.00	\$49.21
955.002 Dues and Subscriptions	S	\$200.00	\$0.00	\$200.00
Subtotal - Services & Supplies		\$296.00	\$0.00	\$296.00
Department Cost Total		\$135,450.73	\$0.00	\$135,450.73
Adjustments to Cost				
Subtotal - Adjustments		\$0.00	0	0
Total Costs After Adjustments		\$135,450.73	\$0.00	\$135,450.73
General Admin Distribution			\$0.00	\$0.00
Grand Total		\$135,450.73	\$0.00	\$135,450.73

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B. Incoming Costs (Default Spread Expenditures)

Dept. 4: 101-173 Administrator

Dept#	Department/Cost Pool	First Incoming	Second Incoming	County Admin
1	Courthouse	\$65.13	\$0.90	\$66.04
1	Subtotal - Building Depreciation	\$65.13	\$0.90	\$66.04
2	Telephone System	\$62.38	\$0.81	\$63.19
2	Subtotal - Equipment Depreciation	\$62.38	\$0.81	\$63.19
1	County Coord.	\$887.07	\$406.34	\$1,293.41
2	HR / Payroll	\$365.98	\$166.48	\$532.46
3	Subtotal - 101-101 Board of Comm	\$1,253.05	\$572.82	\$1,825.87
1	County Admin	\$0.00	\$1,039.17	\$1,039.17
4	Subtotal - 101-173 Administrator	\$0.00	\$1,039.17	\$1,039.17
1	Personnel Services	\$0.00	\$48.38	\$48.38
3	Audit	\$0.00	\$467.82	\$467.82
4	Cost Plan	\$0.00	\$912.90	\$912.90
6	Shared Use Vehicle	\$0.00	\$102.66	\$102.66
7	MERS Unfunded Liability	\$0.00	\$3,379.75	\$3,379.75
10	Admin Costs	\$0.00	\$68.06	\$68.06
5	Subtotal - 101-200 County General	\$0.00	\$4,979.56	\$4,979.56
1	Accounting	\$0.00	\$872.32	\$872.32
2	HR / Payroll	\$0.00	\$666.69	\$666.69
6	Subtotal - 101-215 County Clerk	\$0.00	\$1,539.01	\$1,539.01
1	GF Acct'g	\$0.00	\$1,248.07	\$1,248.07
7	Subtotal - 101-253 Treasurer	\$0.00	\$1,248.07	\$1,248.07
1	Courthouse	\$0.00	\$1,107.84	\$1,107.84
7	Liability Ins	\$0.00	\$1,396.59	\$1,396.59
8	Subtotal - 101-265 Bldg & Gnds Maint	\$0.00	\$2,504.44	\$2,504.44
1	Network Services	\$0.00	\$1,554.77	\$1,554.77
2	Financial Software	\$0.00	\$186.95	\$186.95
4	Copier Supplies and Use	\$0.00	\$61.82	\$61.82
9	Subtotal - 101-228 Data Processing / FD402 Equip - DP	\$0.00	\$1,803.54	\$1,803.54
1	Personnel	\$0.00	\$22.17	\$22.17
10	Subtotal - 101-270 Human Resources	\$0.00	\$22.17	\$22.17
1	Self-Insurance	\$0.00	\$13.99	\$13.99
11	Subtotal - 677 Self-Ins. Fund	\$0.00	\$13.99	\$13.99
Total Incoming		\$1,380.56	\$13,724.48	\$15,105.04
C. Total Allocated			\$150,555.77	\$150,555.77

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B. Incoming Costs (Default Spread Expenditures)

Dept. 4: 101-173 Administrator

Dept#	Department/Cost Pool	First Incoming	Second Incoming	County Admin
				100%

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Allocation Details

Cost Pool 1: County Admin

Dept. 4: 101-173 Administrator

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	357,510	2%	\$2,742.80	\$0.00	\$2,742.80	\$0.00	\$2,742.80
4	101-173 Administrator	135,450	0.76%	\$1,039.17	\$0.00	\$1,039.17	\$0.00	\$1,039.17
5	101-200 County General	728,459	4.08%	\$5,588.70	\$0.00	\$5,588.70	\$576.49	\$6,165.20
6	101-215 County Clerk	352,470	1.98%	\$2,704.13	\$0.00	\$2,704.13	\$278.94	\$2,983.07
7	101-253 Treasurer	233,599	1.31%	\$1,792.16	\$0.00	\$1,792.16	\$184.87	\$1,977.03
8	101-265 Bldg & Gnds Maint	895,273	5.02%	\$6,868.49	\$0.00	\$6,868.49	\$708.51	\$7,577.00
9	101-228 Data Processing / FD402 Equip - DP	625,791	3.51%	\$4,801.04	\$0.00	\$4,801.04	\$495.24	\$5,296.28
10	101-270 Human Resources	267	0%	\$2.05	\$0.00	\$2.05	\$0.21	\$2.26
11	677 Self-Ins. Fund	950	0.01%	\$7.29	\$0.00	\$7.29	\$0.75	\$8.04
12	101-245 Survey & Remonument	48,150	0.27%	\$369.40	\$0.00	\$369.40	\$38.11	\$407.51
13	101-257 Equalization	228,085	1.28%	\$1,749.86	\$0.00	\$1,749.86	\$180.50	\$1,930.36
14	101-261 Elections	3,197	0.02%	\$24.53	\$0.00	\$24.53	\$2.53	\$27.06
16	101-267 DHS State Lease	17,251	0.1%	\$132.35	\$0.00	\$132.35	\$13.65	\$146.00
17	101-268 Fairgrounds	87,131	0.49%	\$668.46	\$0.00	\$668.46	\$68.95	\$737.42
19	101-276 CVR Navigator	38,565	0.22%	\$295.87	\$0.00	\$295.87	\$30.52	\$326.39
20	101-277 Victims' Rights Services	78,253	0.44%	\$600.35	\$0.00	\$600.35	\$61.93	\$662.28
21	101-278 Public Conserv.	67,199	0.38%	\$515.55	\$0.00	\$515.55	\$53.18	\$568.73
22	101-279 Public Advocate - Fam/Prob	196,842	1.1%	\$1,510.16	\$0.00	\$1,510.16	\$155.78	\$1,665.94
23	101-286 District Court	540,259	3.03%	\$4,144.84	\$0.00	\$4,144.84	\$427.55	\$4,572.40
24	101-294 Probate Court	311,662	1.75%	\$2,391.06	\$0.00	\$2,391.06	\$246.65	\$2,637.70
25	101-295 Multi-County Probation	1,423	0.01%	\$10.92	\$0.00	\$10.92	\$1.13	\$12.04
26	101-296 Pros. Att'y	557,215	3.12%	\$4,274.93	\$0.00	\$4,274.93	\$440.97	\$4,715.90
28	101-299 Adult Drug Court	12,718	0.07%	\$97.57	\$0.00	\$97.57	\$10.06	\$107.64
29	101-301 Sheriff Dept / Jail	1,535,515	8.61%	\$11,780.40	\$0.00	\$11,780.40	\$1,215.19	\$12,995.59
30	101-304 Sec. Road Patrol	97,576	0.55%	\$748.60	\$0.00	\$748.60	\$77.22	\$825.82
31	101-306 DNR Safety Programs	52,857	0.3%	\$405.52	\$0.00	\$405.52	\$41.83	\$447.35
32	101-307 School Liaison Program	93,683	0.53%	\$718.73	\$0.00	\$718.73	\$74.14	\$792.87
33	101-309 Special Invest.	4,923	0.03%	\$37.77	\$0.00	\$37.77	\$3.90	\$41.67
34	101-312 Stone Garden Fed Grant	92,220	0.52%	\$707.51	\$0.00	\$707.51	\$72.98	\$780.49
36	101-314 HUNT Program	23,234	0.13%	\$178.25	\$0.00	\$178.25	\$18.39	\$196.64
37	101-351 Jail	2,419,952	13.57%	\$18,565.76	\$0.00	\$18,565.76	\$1,915.12	\$20,480.88
38	101-426 Emerg'y Prepare	67,272	0.38%	\$516.11	\$0.00	\$516.11	\$53.24	\$569.35
39	101-430 Ordinance Enforce Off'r	143,941	0.81%	\$1,104.31	\$0.00	\$1,104.31	\$113.91	\$1,218.22

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Allocation Details

Cost Pool 1: County Admin

Dept. 4: 101-173 Administrator

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40	101-442 Drain Comm.	17,026	0.1%	\$130.62	\$0.00	\$130.62	\$13.47	\$144.10
41	101-602 NE MI Mental Health	139,103	0.78%	\$1,067.19	\$0.00	\$1,067.19	\$110.08	\$1,177.28
42	101-648 Medical Examiner	83,522	0.47%	\$640.78	\$0.00	\$640.78	\$66.10	\$706.88
43	101-690 Home Improvement	61,884	0.35%	\$474.77	\$0.00	\$474.77	\$48.97	\$523.75
44	101-702 Planning Comm.	9,646	0.05%	\$74.00	\$0.00	\$74.00	\$7.63	\$81.64
45	101-704 Com Dev Approp to Outside Orgs	126,775	0.71%	\$972.61	\$0.00	\$972.61	\$100.33	\$1,072.94
46	101-710 MSU Extension	83,940	0.47%	\$643.98	\$0.00	\$643.98	\$66.43	\$710.41
47	101-711 Reg. of Deeds	222,401	1.25%	\$1,706.25	\$0.00	\$1,706.25	\$176.01	\$1,882.26
52	208-69x Parks & Rec Fund	241,206	1.35%	\$1,850.52	\$0.00	\$1,850.52	\$190.89	\$2,041.41
53	210 Ambulance Fund	1,058,893	5.94%	\$8,123.78	\$0.00	\$8,123.78	\$837.99	\$8,961.77
54	213 New Jail Millage	524	0%	\$4.02	\$0.00	\$4.02	\$0.41	\$4.43
55	214 American Rescue Plan	800,457	4.49%	\$6,141.07	\$0.00	\$6,141.07	\$633.47	\$6,774.54
63	246 District Health Dept Bldg	97,487	0.55%	\$747.92	\$0.00	\$747.92	\$77.15	\$825.07
64	256 ROD Auto Fund	8,289	0.05%	\$63.59	\$0.00	\$63.59	\$6.56	\$70.15
65	259 Crim. Justice Train. Fund	2,385	0.01%	\$18.30	\$0.00	\$18.30	\$1.89	\$20.19
66	260 Indigent Defense	1,051,485	5.9%	\$8,066.94	\$0.00	\$8,066.94	\$832.13	\$8,899.08
67	261 Enhanced 911 Fund	936,301	5.25%	\$7,183.26	\$0.00	\$7,183.26	\$740.98	\$7,924.23
68	263 Concealed Pistol Licensing	379	0%	\$2.91	\$0.00	\$2.91	\$0.30	\$3.21
69	264 Local Correct. Officer Train.	10,684	0.06%	\$81.97	\$0.00	\$81.97	\$8.46	\$90.42
70	266 Huron Undercover Narcotic Team	135,557	0.76%	\$1,039.99	\$0.00	\$1,039.99	\$107.28	\$1,147.27
71	269 Law Library Fund	4,907	0.03%	\$37.65	\$0.00	\$37.65	\$3.88	\$41.53
74	273 Plaza Pool Fund	285,816	1.6%	\$2,192.77	\$0.00	\$2,192.77	\$226.19	\$2,418.96
75	276 Housing Comm Fund	325,701	1.83%	\$2,498.76	\$0.00	\$2,498.76	\$257.76	\$2,756.52
76	280 Youth & Rec Fund	478,779	2.68%	\$3,673.17	\$0.00	\$3,673.17	\$378.90	\$4,052.07
79	287 Older Persons Act Fund	607,082	3.4%	\$4,657.50	\$0.00	\$4,657.50	\$480.44	\$5,137.94
80	290 Dept. of Human Services	8,169	0.05%	\$62.67	\$0.00	\$62.67	\$6.46	\$69.14
82	293 Veterans' Affairs	149,668	0.84%	\$1,148.25	\$0.00	\$1,148.25	\$118.45	\$1,266.69
83	295 Airport Fund	836,177	4.69%	\$6,415.11	\$0.00	\$6,415.11	\$661.74	\$7,076.85
84	296 DHS - Child Care Sub Acct	1,500	0.01%	\$11.51	\$0.00	\$11.51	\$1.19	\$12.70
87	363 Capital Improve P&I Debt Fund	50	0%	\$0.38	\$0.00	\$0.38	\$0.04	\$0.42
88	366 Jail Bldg Debt	575	0%	\$4.41	\$0.00	\$4.41	\$0.46	\$4.87
SubTotal		17,835,260	100%	\$136,831.29	\$0.00	\$136,831.29	\$13,724.48	\$150,555.77
Direct Bills						-\$0.00		-\$0.00

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Allocation Details

Cost Pool 1: County Admin

Dept. 4: 101-173 Administrator

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Total						\$136,831.29		\$150,555.77

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

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Allocation Summary

Dept. 4: 101-173 Administrator

Dept#	Department Name	County Admin	Total
3	101-101 Board of Comm	\$2,742.80	\$2,742.80
4	101-173 Administrator	\$1,039.17	\$1,039.17
5	101-200 County General	\$6,165.20	\$6,165.20
6	101-215 County Clerk	\$2,983.07	\$2,983.07
7	101-253 Treasurer	\$1,977.03	\$1,977.03
8	101-265 Bldg & Gnds Maint	\$7,577.00	\$7,577.00
9	101-228 Data Processing / FD402 Equip - DP	\$5,296.28	\$5,296.28
10	101-270 Human Resources	\$2.26	\$2.26
11	677 Self-Ins. Fund	\$8.04	\$8.04
12	101-245 Survey & Remonument	\$407.51	\$407.51
13	101-257 Equalization	\$1,930.36	\$1,930.36
14	101-261 Elections	\$27.06	\$27.06
16	101-267 DHS State Lease	\$146.00	\$146.00
17	101-268 Fairgrounds	\$737.42	\$737.42
19	101-276 CVR Navigator	\$326.39	\$326.39
20	101-277 Victims' Rights Services	\$662.28	\$662.28
21	101-278 Public Conserv.	\$568.73	\$568.73
22	101-279 Public Advocate - Fam/Prob	\$1,665.94	\$1,665.94
23	101-286 District Court	\$4,572.40	\$4,572.40
24	101-294 Probate Court	\$2,637.70	\$2,637.70
25	101-295 Multi-County Probation	\$12.04	\$12.04
26	101-296 Pros. Att'y	\$4,715.90	\$4,715.90
28	101-299 Adult Drug Court	\$107.64	\$107.64
29	101-301 Sheriff Dept / Jail	\$12,995.59	\$12,995.59
30	101-304 Sec. Road Patrol	\$825.82	\$825.82
31	101-306 DNR Safety Programs	\$447.35	\$447.35
32	101-307 School Liaison Program	\$792.87	\$792.87
33	101-309 Special Invest.	\$41.67	\$41.67
34	101-312 Stone Garden Fed Grant	\$780.49	\$780.49
36	101-314 HUNT Program	\$196.64	\$196.64
37	101-351 Jail	\$20,480.88	\$20,480.88
38	101-426 Emerg'y Prepare	\$569.35	\$569.35
39	101-430 Ordinance Enforce Off'r	\$1,218.22	\$1,218.22
40	101-442 Drain Comm.	\$144.10	\$144.10
41	101-602 NE MI Mental Health	\$1,177.28	\$1,177.28

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Allocation Summary

Dept. 4: 101-173 Administrator

Dept#	Department Name	County Admin	Total
42	101-648 Medical Examiner	\$706.88	\$706.88
43	101-690 Home Improvement	\$523.75	\$523.75
44	101-702 Planning Comm.	\$81.64	\$81.64
45	101-704 Com Dev Approp to Outside Orgs	\$1,072.94	\$1,072.94
46	101-710 MSU Extension	\$710.41	\$710.41
47	101-711 Reg. of Deeds	\$1,882.26	\$1,882.26
52	208-69x Parks & Rec Fund	\$2,041.41	\$2,041.41
53	210 Ambulance Fund	\$8,961.77	\$8,961.77
54	213 New Jail Millage	\$4.43	\$4.43
55	214 American Rescue Plan	\$6,774.54	\$6,774.54
63	246 District Health Dept Bldg	\$825.07	\$825.07
64	256 ROD Auto Fund	\$70.15	\$70.15
65	259 Crim. Justice Train. Fund	\$20.19	\$20.19
66	260 Indigent Defense	\$8,899.08	\$8,899.08
67	261 Enhanced 911 Fund	\$7,924.23	\$7,924.23
68	263 Concealed Pistol Licensing	\$3.21	\$3.21
69	264 Local Correct. Officer Train.	\$90.42	\$90.42
70	266 Huron Undercover Narcotic Team	\$1,147.27	\$1,147.27
71	269 Law Library Fund	\$41.53	\$41.53
74	273 Plaza Pool Fund	\$2,418.96	\$2,418.96
75	276 Housing Comm Fund	\$2,756.52	\$2,756.52
76	280 Youth & Rec Fund	\$4,052.07	\$4,052.07
79	287 Older Persons Act Fund	\$5,137.94	\$5,137.94
80	290 Dept. of Human Services	\$69.14	\$69.14
82	293 Veterans' Affairs	\$1,266.69	\$1,266.69
83	295 Airport Fund	\$7,076.85	\$7,076.85
84	296 DHS - Child Care Sub Acct	\$12.70	\$12.70
87	363 Capital Improve P&I Debt Fund	\$0.42	\$0.42
88	366 Jail Bldg Debt	\$4.87	\$4.87
Direct Bills		\$0.00	\$0.00
Total		\$150,555.77	\$150,555.77

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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 allocated directly to the General Government / Unallowable receiving pool

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.

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A. Department Costs

Dept. 5: 101-200 County General

Description	Type	Amount	General Admin	Personnel Services	Postage	Audit	Cost Plan	Insurance / Bonds	Shared Use Vehicle
Personnel Costs									
Salaries		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fringe Benefits		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal - Personnel Costs		\$0.00	0	0	0	0	0	0	0
Services & Supplies Cost									
724.022 Retirement - Unfunded Liability	P	\$483,960.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
724.023 Northland Library MERS Unfunded Liability	P	\$25,718.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
724.024 Housing MERS Unfunded Liability	P	\$13,750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
801.000 Professional Services	P	\$1,206.00	\$0.00	\$1,206.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
801.002 Outside Attorney Fees	P	\$85,479.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
801.006 Target Service Agreement	P	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
802.000 New Employee Testing	P	\$3,615.47	\$0.00	\$3,615.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
803.000 Public Bonds	P	\$4,407.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,407.01	\$0.00
804.000 Group Accident Insurance	P	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
820.000 Audit Services	P	\$68,925.00	\$0.00	\$0.00	\$0.00	\$68,925.00	\$0.00	\$0.00	\$0.00
821.000 Cost Allocation Contract	P	\$9,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,000.00	\$0.00	\$0.00
826.000 Vehicle Maint Management	P	\$410.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$410.56
903.000 Printing & Binding	P	\$106.42	\$0.00	\$106.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
934.000 Vehicle Maintenance	P	\$1,383.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,383.14
940.001 Postage - Rental/Maint Agree/Supplies	P	\$4,451.82	\$0.00	\$0.00	\$4,451.82	\$0.00	\$0.00	\$0.00	\$0.00
948.000 Vehicle Lease	P	\$2,209.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,209.82
955.000 Miscellaneous Expense	P	\$15.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
955.002 Dues and Subscriptions (ASCAP, BMI, MUNETRIX)	P	\$8,835.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
962.000 County Settlements	P	\$2,549.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
964.261 Cost Allocation Refund	D	\$2,435.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
969.000 Com Found Grant To Nmma	D	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
991.000 Debt Service Payment (Lease) - Principal	D	\$43,563.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
993.000 Debt Serv Payment (Lease) - Interest	D	\$3,138.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
995.284 Trnsfer To 284/Opioid	D	\$212,467.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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A. Department Costs

Dept. 5: 101-200 County General

Description	Type	Amount	General Admin	Personnel Services	Postage	Audit	Cost Plan	Insurance / Bonds	Shared Use Vehicle
Rev - 693.001 Sale of Asset - Vehicle	P	-\$111.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$111.00
Subtotal - Services & Supplies		\$987,516.04	\$0.00	\$6,927.89	\$4,451.82	\$68,925.00	\$9,000.00	\$4,407.01	\$3,892.52
Department Cost Total		\$987,516.04	\$0.00	\$6,927.89	\$4,451.82	\$68,925.00	\$9,000.00	\$4,407.01	\$3,892.52
Adjustments to Cost									
995.284 Trnsfer To 284/Opioid	D	-\$212,467.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
991.000 Debt Service Payment (Lease) - Principal	D	-\$43,563.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
969.000 Com Found Grant To Nmma	D	-\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
993.000 Debt Serv Payment (Lease) - Interest	D	-\$3,138.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
964.261 Cost Allocation Refund	D	-\$2,435.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal - Adjustments		-\$264,603.94	0	0	0	0	0	0	0
Total Costs After Adjustments		\$722,912.10	\$0.00	\$6,927.89	\$4,451.82	\$68,925.00	\$9,000.00	\$4,407.01	\$3,892.52
General Admin Distribution			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total		\$722,912.10	\$0.00	\$6,927.89	\$4,451.82	\$68,925.00	\$9,000.00	\$4,407.01	\$3,892.52

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A. Department Costs

Dept. 5: 101-200 County General

Description	Type	Amount	MERS Unfunded Liability	Housing MERS	Library MERS Liability	Admin Costs	Gen Gov't
Personnel Costs							
Salaries		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fringe Benefits		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal - Personnel Costs		\$0.00	0	0	0	0	0
Services & Supplies Cost							
724.022 Retirement - Unfunded Liability	P	\$483,960.78	\$483,960.78	\$0.00	\$0.00	\$0.00	\$0.00
724.023 Northland Library MERS Unfunded Liability	P	\$25,718.00	\$0.00	\$0.00	\$25,718.00	\$0.00	\$0.00
724.024 Housing MERS Unfunded Liability	P	\$13,750.00	\$0.00	\$13,750.00	\$0.00	\$0.00	\$0.00
801.000 Professional Services	P	\$1,206.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
801.002 Outside Attorney Fees	P	\$85,479.77	\$0.00	\$0.00	\$0.00	\$0.00	\$85,479.77
801.006 Target Service Agreement	P	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
802.000 New Employee Testing	P	\$3,615.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
803.000 Public Bonds	P	\$4,407.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
804.000 Group Accident Insurance	P	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
820.000 Audit Services	P	\$68,925.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
821.000 Cost Allocation Contract	P	\$9,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
826.000 Vehicle Maint Management	P	\$410.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
903.000 Printing & Binding	P	\$106.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
934.000 Vehicle Maintenance	P	\$1,383.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
940.001 Postage - Rental/Maint Agree/Supplies	P	\$4,451.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
948.000 Vehicle Lease	P	\$2,209.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
955.000 Miscellaneous Expense	P	\$15.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15.00
955.002 Dues and Subscriptions (ASCAP, BMI, MUNETRIX)	P	\$8,835.00	\$0.00	\$0.00	\$0.00	\$8,835.00	\$0.00
962.000 County Settlements	P	\$2,549.31	\$0.00	\$0.00	\$0.00	\$0.00	\$2,549.31
964.261 Cost Allocation Refund	D	\$2,435.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
969.000 Com Found Grant To Nmmma	D	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
991.000 Debt Service Payment (Lease) - Principal	D	\$43,563.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
993.000 Debt Serv Payment (Lease) - Interest	D	\$3,138.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
995.284 Trnsfer To 284/Opioid	D	\$212,467.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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A. Department Costs

Dept. 5: 101-200 County General

Description	Type	Amount	MERS Unfunded Liability	Housing MERS	Library MERS Liability	Admin Costs	Gen Gov't
Rev - 693.001 Sale of Asset - Vehicle	P	-\$111.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal - Services & Supplies		\$987,516.04	\$483,960.78	\$13,750.00	\$25,718.00	\$8,835.00	\$93,044.08
Department Cost Total		\$987,516.04	\$483,960.78	\$13,750.00	\$25,718.00	\$8,835.00	\$93,044.08
Adjustments to Cost							
995.284 Trnsfer To 284/Opioid	D	-\$212,467.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
991.000 Debt Service Payment (Lease) - Principal	D	-\$43,563.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
969.000 Com Found Grant To Nmma	D	-\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
993.000 Debt Serv Payment (Lease) - Interest	D	-\$3,138.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
964.261 Cost Allocation Refund	D	-\$2,435.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal - Adjustments		-\$264,603.94	0	0	0	0	0
Total Costs After Adjustments		\$722,912.10	\$483,960.78	\$13,750.00	\$25,718.00	\$8,835.00	\$93,044.08
General Admin Distribution			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total		\$722,912.10	\$483,960.78	\$13,750.00	\$25,718.00	\$8,835.00	\$93,044.08

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B. Incoming Costs (Default Spread Expenditures)

Dept. 5: 101-200 County General

Dept#	Department/Cost Pool	First Incoming	Second Incoming	Personnel Services	Postage	Audit	Cost Plan	Insurance / Bonds	Shared Use Vehicle
1	County Coord.	\$4,770.71	\$2,185.33	\$66.66	\$42.84	\$663.21	\$86.60	\$42.41	\$37.45
3	Subtotal - 101-101 Board of Comm	\$4,770.71	\$2,185.33	\$66.66	\$42.84	\$663.21	\$86.60	\$42.41	\$37.45
1	County Admin	\$5,588.70	\$576.49	\$59.08	\$37.97	\$587.81	\$76.75	\$37.58	\$33.20
4	Subtotal - 101-173 Administrator	\$5,588.70	\$576.49	\$59.08	\$37.97	\$587.81	\$76.75	\$37.58	\$33.20
3	Audit	\$0.00	\$2,515.96	\$24.11	\$15.49	\$239.88	\$31.32	\$15.34	\$13.55
4	Cost Plan	\$0.00	\$912.90	\$8.75	\$5.62	\$87.04	\$11.37	\$5.57	\$4.92
10	Admin Costs	\$0.00	\$366.03	\$3.51	\$2.25	\$34.90	\$4.56	\$2.23	\$1.97
5	Subtotal - 101-200 County General	\$0.00	\$3,794.88	\$36.37	\$23.37	\$361.82	\$47.24	\$23.13	\$20.43
1	Accounting	\$0.00	\$4,691.41	\$44.96	\$28.89	\$447.30	\$58.41	\$28.60	\$25.26
6	Subtotal - 101-215 County Clerk	\$0.00	\$4,691.41	\$44.96	\$28.89	\$447.30	\$58.41	\$28.60	\$25.26
1	GF Acct'g *	\$0.00	\$1,423.10	\$468.98	\$105.12	\$105.12	\$8.09	\$16.17	\$113.20
7	Subtotal - 101-253 Treasurer	\$0.00	\$1,423.10	\$468.98	\$105.12	\$105.12	\$8.09	\$16.17	\$113.20
7	Liability Ins	\$0.00	\$7,510.97	\$71.98	\$46.25	\$716.12	\$93.51	\$45.79	\$40.44
8	Subtotal - 101-265 Bldg & Gn ds Maint	\$0.00	\$7,510.97	\$71.98	\$46.25	\$716.12	\$93.51	\$45.79	\$40.44
2	Financial Software	\$0.00	\$1,005.45	\$9.64	\$6.19	\$95.86	\$12.52	\$6.13	\$5.41
9	Subtotal - 101-228 Data Processing / FD402 Equip - DP	\$0.00	\$1,005.45	\$9.64	\$6.19	\$95.86	\$12.52	\$6.13	\$5.41
Total Incoming		\$10,359.41	\$21,187.63	\$757.66	\$290.62	\$2,977.24	\$383.12	\$199.81	\$275.40
C. Total Allocated			\$754,459.14	\$7,685.55	\$4,742.44	\$71,902.24	\$9,383.12	\$4,606.82	\$4,167.92
				1.02%	0.63%	9.53%	1.24%	0.61%	0.55%

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B. Incoming Costs (Default Spread Expenditures)

Dept. 5: 101-200 County General

Dept#	Department/Cost Pool	First Incoming	Second Incoming	MERS Unfunded Liability	Housing MERS	Library MERS Liability	Admin Costs	Gen Gov't
1	County Coord.	\$4,770.71	\$2,185.33	\$4,656.79	\$132.31	\$247.46	\$85.01	\$895.29
3	Subtotal - 101-101 Board of Comm	\$4,770.71	\$2,185.33	\$4,656.79	\$132.31	\$247.46	\$85.01	\$895.29
1	County Admin	\$5,588.70	\$576.49	\$4,127.35	\$117.26	\$219.33	\$75.35	\$793.51
4	Subtotal - 101-173 Administrator	\$5,588.70	\$576.49	\$4,127.35	\$117.26	\$219.33	\$75.35	\$793.51
3	Audit	\$0.00	\$2,515.96	\$1,684.33	\$47.85	\$89.51	\$30.75	\$323.82
4	Cost Plan	\$0.00	\$912.90	\$611.15	\$17.36	\$32.48	\$11.16	\$117.50
10	Admin Costs	\$0.00	\$366.03	\$245.04	\$6.96	\$13.02	\$4.47	\$47.11
5	Subtotal - 101-200 County General	\$0.00	\$3,794.88	\$2,540.52	\$72.18	\$135.00	\$46.38	\$488.43
1	Accounting	\$0.00	\$4,691.41	\$3,140.71	\$89.23	\$166.90	\$57.34	\$603.82
6	Subtotal - 101-215 County Clerk	\$0.00	\$4,691.41	\$3,140.71	\$89.23	\$166.90	\$57.34	\$603.82
1	GF Acct'g *	\$0.00	\$1,423.10	\$137.46	\$0.00	\$121.29	\$40.43	\$307.26
7	Subtotal - 101-253 Treasurer	\$0.00	\$1,423.10	\$137.46	\$0.00	\$121.29	\$40.43	\$307.26
7	Liability Ins	\$0.00	\$7,510.97	\$5,028.29	\$142.86	\$267.21	\$91.79	\$966.72
8	Subtotal - 101-265 Bldg & Gnds Maint	\$0.00	\$7,510.97	\$5,028.29	\$142.86	\$267.21	\$91.79	\$966.72
2	Financial Software	\$0.00	\$1,005.45	\$673.11	\$19.12	\$35.77	\$12.29	\$129.41
9	Subtotal - 101-228 Data Processing / FD402 Equip - DP	\$0.00	\$1,005.45	\$673.11	\$19.12	\$35.77	\$12.29	\$129.41
Total Incoming		\$10,359.41	\$21,187.63	\$20,304.23	\$572.97	\$1,192.96	\$408.59	\$4,184.43
C. Total Allocated			\$754,459.14	\$504,265.01	\$14,322.97	\$26,910.96	\$9,243.59	\$97,228.51
				66.84%	1.9%	3.57%	1.23%	12.89%

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Allocation Details

Cost Pool 1: Personnel Services

Dept. 5: 101-200 County General

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	7.49	7.93%	\$557.50	\$0.00	\$557.50	\$0.00	\$557.50
4	101-173 Administrator	0.65	0.69%	\$48.38	\$0.00	\$48.38	\$0.00	\$48.38
6	101-215 County Clerk	5	5.3%	\$372.16	\$0.00	\$372.16	\$38.16	\$410.32
7	101-253 Treasurer	3	3.18%	\$223.30	\$0.00	\$223.30	\$22.90	\$246.19
8	101-265 Bldg & Gnds Maint	6.99	7.4%	\$520.28	\$0.00	\$520.28	\$53.35	\$573.63
9	101-228 Data Processing / FD402 Equip - DP	2.12	2.25%	\$157.80	\$0.00	\$157.80	\$16.18	\$173.98
13	101-257 Equalization	2.08	2.2%	\$154.82	\$0.00	\$154.82	\$15.87	\$170.69
21	101-278 Public Conserv.	0.13	0.14%	\$9.68	\$0.00	\$9.68	\$0.99	\$10.67
23	101-286 District Court	8.99	9.52%	\$669.15	\$0.00	\$669.15	\$68.61	\$737.76
24	101-294 Probate Court	2.95	3.12%	\$219.58	\$0.00	\$219.58	\$22.51	\$242.09
26	101-296 Pros. Att'y	9.63	10.2%	\$716.78	\$0.00	\$716.78	\$73.49	\$790.28
29	101-301 Sheriff Dept / Jail	36.97	39.16%	\$2,751.77	\$0.00	\$2,751.77	\$282.14	\$3,033.91
38	101-426 Emerg'y Prepare	1	1.06%	\$74.43	\$0.00	\$74.43	\$7.63	\$82.06
46	101-710 MSU Extension	0.6	0.64%	\$44.66	\$0.00	\$44.66	\$4.58	\$49.24
47	101-711 Reg. of Deeds	3.85	4.08%	\$286.56	\$0.00	\$286.56	\$29.38	\$315.95
82	293 Veterans' Affairs	2.96	3.14%	\$220.32	\$0.00	\$220.32	\$22.59	\$242.91
SubTotal		94.41	100%	\$7,027.17	\$0.00	\$7,027.17	\$658.38	\$7,685.55
Direct Bills						-\$0.00		-\$0.00
Total						\$7,027.17		\$7,685.55

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

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Cost Pool 2: Postage

Dept. 5: 101-200 County General

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	61.44	0.19%	\$8.55	\$0.00	\$8.55	\$0.00	\$8.55
6	101-215 County Clerk	4,824.45	14.86%	\$671.11	\$0.00	\$671.11	\$33.78	\$704.89
7	101-253 Treasurer	2,852.94	8.79%	\$396.86	\$0.00	\$396.86	\$19.97	\$416.84
13	101-257 Equalization	748.65	2.31%	\$104.14	\$0.00	\$104.14	\$5.24	\$109.38
19	101-276 CVR Navigator	47.16	0.15%	\$6.56	\$0.00	\$6.56	\$0.33	\$6.89
20	101-277 Victims' Rights Services	435.81	1.34%	\$60.62	\$0.00	\$60.62	\$3.05	\$63.67
21	101-278 Public Conserv.	1,893.94	5.83%	\$263.46	\$0.00	\$263.46	\$13.26	\$276.72
23	101-286 District Court	9,460.79	29.14%	\$1,316.06	\$0.00	\$1,316.06	\$66.23	\$1,382.29
24	101-294 Probate Court	1,966.23	6.06%	\$273.52	\$0.00	\$273.52	\$13.77	\$287.28
26	101-296 Pros. Att'y	966.46	2.98%	\$134.44	\$0.00	\$134.44	\$6.77	\$141.21
29	101-301 Sheriff Dept / Jail	432.4	1.33%	\$60.15	\$0.00	\$60.15	\$3.03	\$63.18
47	101-711 Reg. of Deeds	3,134.69	9.66%	\$436.06	\$0.00	\$436.06	\$21.95	\$458.00
52	208-69x Parks & Rec Fund	12	0.04%	\$1.67	\$0.00	\$1.67	\$0.08	\$1.75
58	217 Multi-Co. Circuit Court Fund	752.17	2.32%	\$104.63	\$0.00	\$104.63	\$5.27	\$109.90
59	218 Multi-Co. FOC Fund	4,856.25	14.96%	\$675.54	\$0.00	\$675.54	\$34.00	\$709.53
67	261 Enhanced 911 Fund	2.04	0.01%	\$0.28	\$0.00	\$0.28	\$0.01	\$0.30
82	293 Veterans' Affairs	2.22	0.01%	\$0.31	\$0.00	\$0.31	\$0.02	\$0.32
83	295 Airport Fund	11.97	0.04%	\$1.67	\$0.00	\$1.67	\$0.08	\$1.75
SubTotal		32,461.61	100%	\$4,515.62	\$0.00	\$4,515.62	\$226.83	\$4,742.44
Direct Bills						-\$0.00		-\$0.00
Total						\$4,515.62		\$4,742.44

Allocation Basis Units: \$ Postage Expenditures

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Cost Pool 3: Audit

Dept. 5: 101-200 County General

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	357,510	1.77%	\$1,234.77	\$0.00	\$1,234.77	\$0.00	\$1,234.77
4	101-173 Administrator	135,450	0.67%	\$467.82	\$0.00	\$467.82	\$0.00	\$467.82
5	101-200 County General	728,459	3.6%	\$2,515.96	\$0.00	\$2,515.96	\$0.00	\$2,515.96
6	101-215 County Clerk	352,470	1.74%	\$1,217.36	\$0.00	\$1,217.36	\$36.87	\$1,254.23
7	101-253 Treasurer	233,599	1.15%	\$806.81	\$0.00	\$806.81	\$24.43	\$831.24
8	101-265 Bldg & Gnds Maint	895,273	4.42%	\$3,092.10	\$0.00	\$3,092.10	\$93.64	\$3,185.74
9	101-228 Data Processing / FD402 Equip - DP	625,791	3.09%	\$2,161.36	\$0.00	\$2,161.36	\$65.46	\$2,226.82
11	677 Self-Ins. Fund	950	0%	\$3.28	\$0.00	\$3.28	\$0.10	\$3.38
12	101-245 Survey & Remonument	48,150	0.24%	\$166.30	\$0.00	\$166.30	\$5.04	\$171.34
13	101-257 Equalization	228,085	1.13%	\$787.76	\$0.00	\$787.76	\$23.86	\$811.62
14	101-261 Elections	3,197	0.02%	\$11.04	\$0.00	\$11.04	\$0.33	\$11.38
16	101-267 DHS State Lease	17,251	0.09%	\$59.58	\$0.00	\$59.58	\$1.80	\$61.39
17	101-268 Fairgrounds	87,131	0.43%	\$300.93	\$0.00	\$300.93	\$9.11	\$310.05
19	101-276 CVR Navigator	38,565	0.19%	\$133.20	\$0.00	\$133.20	\$4.03	\$137.23
20	101-277 Victims' Rights Services	78,253	0.39%	\$270.27	\$0.00	\$270.27	\$8.19	\$278.46
21	101-278 Public Conserv.	67,199	0.33%	\$232.09	\$0.00	\$232.09	\$7.03	\$239.12
22	101-279 Public Advocate - Fam/Prob	196,842	0.97%	\$679.85	\$0.00	\$679.85	\$20.59	\$700.44
23	101-286 District Court	540,259	2.67%	\$1,865.95	\$0.00	\$1,865.95	\$56.51	\$1,922.46
24	101-294 Probate Court	311,662	1.54%	\$1,076.42	\$0.00	\$1,076.42	\$32.60	\$1,109.02
25	101-295 Multi-County Probation	1,423	0.01%	\$4.91	\$0.00	\$4.91	\$0.15	\$5.06
26	101-296 Pros. Att'y	557,215	2.75%	\$1,924.51	\$0.00	\$1,924.51	\$58.28	\$1,982.80
28	101-299 Adult Drug Court	12,718	0.06%	\$43.93	\$0.00	\$43.93	\$1.33	\$45.26
29	101-301 Sheriff Dept / Jail	1,535,515	7.59%	\$5,303.37	\$0.00	\$5,303.37	\$160.61	\$5,463.98
30	101-304 Sec. Road Patrol	97,576	0.48%	\$337.01	\$0.00	\$337.01	\$10.21	\$347.21
31	101-306 DNR Safety Programs	52,857	0.26%	\$182.56	\$0.00	\$182.56	\$5.53	\$188.09
32	101-307 School Liaison Program	93,683	0.46%	\$323.56	\$0.00	\$323.56	\$9.80	\$333.36
33	101-309 Special Invest.	4,923	0.02%	\$17.00	\$0.00	\$17.00	\$0.51	\$17.52
34	101-312 Stone Garden Fed Grant	92,220	0.46%	\$318.51	\$0.00	\$318.51	\$9.65	\$328.16
36	101-314 HUNT Program	23,234	0.11%	\$80.25	\$0.00	\$80.25	\$2.43	\$82.68
37	101-351 Jail	2,419,952	11.95%	\$8,358.05	\$0.00	\$8,358.05	\$253.12	\$8,611.17
38	101-426 Emerg'y Prepare	67,272	0.33%	\$232.34	\$0.00	\$232.34	\$7.04	\$239.38
39	101-430 Ordinance Enforce Off'r	143,941	0.71%	\$497.14	\$0.00	\$497.14	\$15.06	\$512.20
40	101-442 Drain Comm.	17,026	0.08%	\$58.80	\$0.00	\$58.80	\$1.78	\$60.59

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Cost Pool 3: Audit

Dept. 5: 101-200 County General

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
41	101-602 NE MI Mental Health	139,103	0.69%	\$480.43	\$0.00	\$480.43	\$14.55	\$494.98
42	101-648 Medical Examiner	83,522	0.41%	\$288.47	\$0.00	\$288.47	\$8.74	\$297.21
44	101-702 Planning Comm.	9,646	0.05%	\$33.32	\$0.00	\$33.32	\$1.01	\$34.32
45	101-704 Com Dev Approp to Outside Orgs	126,775	0.63%	\$437.86	\$0.00	\$437.86	\$13.26	\$451.12
46	101-710 MSU Extension	83,940	0.41%	\$289.91	\$0.00	\$289.91	\$8.78	\$298.69
47	101-711 Reg. of Deeds	222,401	1.1%	\$768.13	\$0.00	\$768.13	\$23.26	\$791.39
52	208-69x Parks & Rec Fund	241,206	1.19%	\$833.08	\$0.00	\$833.08	\$25.23	\$858.31
53	210 Ambulance Fund	1,058,893	5.23%	\$3,657.21	\$0.00	\$3,657.21	\$110.76	\$3,767.97
54	213 New Jail Millage	524	0%	\$1.81	\$0.00	\$1.81	\$0.05	\$1.86
55	214 American Rescue Plan	800,457	3.95%	\$2,764.62	\$0.00	\$2,764.62	\$83.73	\$2,848.35
57	216 Family Div. - Juvenile	563,971	2.79%	\$1,947.85	\$0.00	\$1,947.85	\$58.99	\$2,006.84
58	217 Multi-Co. Circuit Court Fund	455,524	2.25%	\$1,573.29	\$0.00	\$1,573.29	\$47.65	\$1,620.94
59	218 Multi-Co. FOC Fund	562,216	2.78%	\$1,941.79	\$0.00	\$1,941.79	\$58.81	\$2,000.59
63	246 District Health Dept Bldg	97,487	0.48%	\$336.70	\$0.00	\$336.70	\$10.20	\$346.90
64	256 ROD Auto Fund	8,289	0.04%	\$28.63	\$0.00	\$28.63	\$0.87	\$29.50
65	259 Crim. Justice Train. Fund	2,385	0.01%	\$8.24	\$0.00	\$8.24	\$0.25	\$8.49
66	260 Indigent Defense	1,051,485	5.19%	\$3,631.63	\$0.00	\$3,631.63	\$109.98	\$3,741.61
67	261 Enhanced 911 Fund	936,301	4.63%	\$3,233.80	\$0.00	\$3,233.80	\$97.94	\$3,331.74
68	263 Concealed Pistol Licensing	379	0%	\$1.31	\$0.00	\$1.31	\$0.04	\$1.35
69	264 Local Correct. Officer Train.	10,684	0.05%	\$36.90	\$0.00	\$36.90	\$1.12	\$38.02
70	266 Huron Undercover Narcotic Team	135,557	0.67%	\$468.19	\$0.00	\$468.19	\$14.18	\$482.37
71	269 Law Library Fund	4,907	0.02%	\$16.95	\$0.00	\$16.95	\$0.51	\$17.46
74	273 Plaza Pool Fund	285,816	1.41%	\$987.15	\$0.00	\$987.15	\$29.90	\$1,017.05
75	276 Housing Comm Fund	325,701	1.61%	\$1,124.91	\$0.00	\$1,124.91	\$34.07	\$1,158.98
76	280 Youth & Rec Fund	478,779	2.37%	\$1,653.61	\$0.00	\$1,653.61	\$50.08	\$1,703.69
79	287 Older Persons Act Fund	607,082	3%	\$2,096.74	\$0.00	\$2,096.74	\$63.50	\$2,160.24
80	290 Dept. of Human Services	8,169	0.04%	\$28.21	\$0.00	\$28.21	\$0.85	\$29.07
81	292 Child Care Fund	887,397	4.38%	\$3,064.90	\$0.00	\$3,064.90	\$92.82	\$3,157.72
82	293 Veterans' Affairs	149,668	0.74%	\$516.92	\$0.00	\$516.92	\$15.65	\$532.58
83	295 Airport Fund	836,177	4.13%	\$2,887.99	\$0.00	\$2,887.99	\$87.46	\$2,975.46
84	296 DHS - Child Care Sub Acct	1,500	0.01%	\$5.18	\$0.00	\$5.18	\$0.16	\$5.34
87	363 Capital Improve P&I Debt Fund	50	0%	\$0.17	\$0.00	\$0.17	\$0.01	\$0.18
88	366 Jail Bldg Debt	575	0%	\$1.99	\$0.00	\$1.99	\$0.06	\$2.05

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Cost Pool 3: Audit

Dept. 5: 101-200 County General

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
SubTotal		20,242,217	100%	\$69,912.70	\$0.00	\$69,912.70	\$1,989.54	\$71,902.24
Direct Bills						-\$0.00		-\$0.00
Total						\$69,912.70		\$71,902.24

Allocation Basis Units: \$ Operating Expenditures

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Allocation Details

Cost Pool 4: Cost Plan

Dept. 5: 101-200 County General

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1	Building Depreciation	1	10%	\$912.90	\$0.00	\$912.90	\$0.00	\$912.90
2	Equipment Depreciation	1	10%	\$912.90	\$0.00	\$912.90	\$0.00	\$912.90
3	101-101 Board of Comm	1	10%	\$912.90	\$0.00	\$912.90	\$0.00	\$912.90
4	101-173 Administrator	1	10%	\$912.90	\$0.00	\$912.90	\$0.00	\$912.90
5	101-200 County General	1	10%	\$912.90	\$0.00	\$912.90	\$0.00	\$912.90
6	101-215 County Clerk	1	10%	\$912.90	\$0.00	\$912.90	\$50.83	\$963.73
7	101-253 Treasurer	1	10%	\$912.90	\$0.00	\$912.90	\$50.83	\$963.73
8	101-265 Bldg & Gnds Maint	1	10%	\$912.90	\$0.00	\$912.90	\$50.83	\$963.73
9	101-228 Data Processing / FD402 Equip - DP	1	10%	\$912.90	\$0.00	\$912.90	\$50.83	\$963.73
11	677 Self-Ins. Fund	1	10%	\$912.90	\$0.00	\$912.90	\$50.83	\$963.73
SubTotal		10	100%	\$9,128.97	\$0.00	\$9,128.97	\$254.15	\$9,383.12
Direct Bills						- \$0.00		- \$0.00
Total						\$9,128.97		\$9,383.12

Allocation Basis Units: Equally among Central Service Departments

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Cost Pool 5: Insurance / Bonds

Dept. 5: 101-200 County General

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	101-253 Treasurer	100	100%	\$4,470.16	\$0.00	\$4,470.16	\$136.66	\$4,606.82
SubTotal		100	100%	\$4,470.16	\$0.00	\$4,470.16	\$136.66	\$4,606.82
Direct Bills						-\$0.00		-\$0.00
Total						\$4,470.16		\$4,606.82

Allocation Basis Units: Direct to 101-253 Treasurer

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Cost Pool 6: Shared Use Vehicle

Dept. 5: 101-200 County General

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	7.49	29.96%	\$1,182.91	\$0.00	\$1,182.91	\$0.00	\$1,182.91
4	101-173 Administrator	0.65	2.6%	\$102.66	\$0.00	\$102.66	\$0.00	\$102.66
6	101-215 County Clerk	5	20%	\$789.66	\$0.00	\$789.66	\$65.13	\$854.79
7	101-253 Treasurer	3	12%	\$473.80	\$0.00	\$473.80	\$39.08	\$512.87
9	101-228 Data Processing / FD402 Equip - DP	2.12	8.48%	\$334.82	\$0.00	\$334.82	\$27.62	\$362.43
13	101-257 Equalization	2.08	8.32%	\$328.50	\$0.00	\$328.50	\$27.09	\$355.59
47	101-711 Reg. of Deeds	3.85	15.4%	\$608.04	\$0.00	\$608.04	\$50.15	\$658.19
75	276 Housing Comm Fund	0.81	3.24%	\$127.92	\$0.00	\$127.92	\$10.55	\$138.48
SubTotal		25	100%	\$3,948.30	\$0.00	\$3,948.30	\$219.62	\$4,167.92
Direct Bills						- \$0.00		- \$0.00
Total						\$3,948.30		\$4,167.92

Allocation Basis Units: FTEs of Benefitting Departments

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Cost Pool 7: MERS Unfunded Liability

Dept. 5: 101-200 County General

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	7.49	7.93%	\$38,945.14	\$0.00	\$38,945.14	\$0.00	\$38,945.14
4	101-173 Administrator	0.65	0.69%	\$3,379.75	\$0.00	\$3,379.75	\$0.00	\$3,379.75
6	101-215 County Clerk	5	5.3%	\$25,998.09	\$0.00	\$25,998.09	\$774.84	\$26,772.93
7	101-253 Treasurer	3	3.18%	\$15,598.86	\$0.00	\$15,598.86	\$464.90	\$16,063.76
8	101-265 Bldg & Gnds Maint	6.99	7.4%	\$36,345.33	\$0.00	\$36,345.33	\$1,083.22	\$37,428.55
9	101-228 Data Processing / FD402 Equip - DP	2.12	2.25%	\$11,023.19	\$0.00	\$11,023.19	\$328.53	\$11,351.72
13	101-257 Equalization	2.08	2.2%	\$10,815.21	\$0.00	\$10,815.21	\$322.33	\$11,137.54
21	101-278 Public Conserv.	0.13	0.14%	\$675.95	\$0.00	\$675.95	\$20.15	\$696.10
23	101-286 District Court	8.99	9.52%	\$46,744.57	\$0.00	\$46,744.57	\$1,393.16	\$48,137.73
24	101-294 Probate Court	2.95	3.12%	\$15,338.87	\$0.00	\$15,338.87	\$457.15	\$15,796.03
26	101-296 Pros. Att'y	9.63	10.2%	\$50,072.33	\$0.00	\$50,072.33	\$1,492.33	\$51,564.66
29	101-301 Sheriff Dept / Jail	36.97	39.16%	\$192,229.90	\$0.00	\$192,229.90	\$5,729.14	\$197,959.04
38	101-426 Emerg'y Prepare	1	1.06%	\$5,199.62	\$0.00	\$5,199.62	\$154.97	\$5,354.59
46	101-710 MSU Extension	0.6	0.64%	\$3,119.77	\$0.00	\$3,119.77	\$92.98	\$3,212.75
47	101-711 Reg. of Deeds	3.85	4.08%	\$20,018.53	\$0.00	\$20,018.53	\$596.62	\$20,615.16
82	293 Veterans' Affairs	2.96	3.14%	\$15,390.87	\$0.00	\$15,390.87	\$458.70	\$15,849.57
SubTotal		94.41	100%	\$490,895.99	\$0.00	\$490,895.99	\$13,369.02	\$504,265.01
Direct Bills						-\$0.00		-\$0.00
Total						\$490,895.99		\$504,265.01

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

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Allocation Details

Cost Pool 8: Housing MERS

Dept. 5: 101-200 County General

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
75	276 Housing Comm Fund	100	100%	\$13,947.04	\$0.00	\$13,947.04	\$375.93	\$14,322.97
SubTotal		100	100%	\$13,947.04	\$0.00	\$13,947.04	\$375.93	\$14,322.97
Direct Bills						-\$0.00		-\$0.00
Total						\$13,947.04		\$14,322.97

Allocation Basis Units: Direct to 276 Housing Comm Fund

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Allocation Details

Cost Pool 9: Library MERS Liability

Dept. 5: 101-200 County General

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
99	Other	100	100%	\$26,086.54	\$0.00	\$26,086.54	\$824.42	\$26,910.96
SubTotal		100	100%	\$26,086.54	\$0.00	\$26,086.54	\$824.42	\$26,910.96
Direct Bills						-\$0.00		-\$0.00
Total						\$26,086.54		\$26,910.96

Allocation Basis Units: Direct to Other

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Allocation Details

Cost Pool 10: Admin Costs

Dept. 5: 101-200 County General

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	357,510	2%	\$179.64	\$0.00	\$179.64	\$0.00	\$179.64
4	101-173 Administrator	135,450	0.76%	\$68.06	\$0.00	\$68.06	\$0.00	\$68.06
5	101-200 County General	728,459	4.08%	\$366.03	\$0.00	\$366.03	\$0.00	\$366.03
6	101-215 County Clerk	352,470	1.98%	\$177.10	\$0.00	\$177.10	\$5.98	\$183.09
7	101-253 Treasurer	233,599	1.31%	\$117.38	\$0.00	\$117.38	\$3.96	\$121.34
8	101-265 Bldg & Gnds Maint	895,273	5.02%	\$449.84	\$0.00	\$449.84	\$15.20	\$465.04
9	101-228 Data Processing / FD402 Equip - DP	625,791	3.51%	\$314.44	\$0.00	\$314.44	\$10.62	\$325.06
10	101-270 Human Resources	267	0%	\$0.13	\$0.00	\$0.13	\$0.00	\$0.14
11	677 Self-Ins. Fund	950	0.01%	\$0.48	\$0.00	\$0.48	\$0.02	\$0.49
12	101-245 Survey & Remonument	48,150	0.27%	\$24.19	\$0.00	\$24.19	\$0.82	\$25.01
13	101-257 Equalization	228,085	1.28%	\$114.60	\$0.00	\$114.60	\$3.87	\$118.48
14	101-261 Elections	3,197	0.02%	\$1.61	\$0.00	\$1.61	\$0.05	\$1.66
16	101-267 DHS State Lease	17,251	0.1%	\$8.67	\$0.00	\$8.67	\$0.29	\$8.96
17	101-268 Fairgrounds	87,131	0.49%	\$43.78	\$0.00	\$43.78	\$1.48	\$45.26
19	101-276 CVR Navigator	38,565	0.22%	\$19.38	\$0.00	\$19.38	\$0.65	\$20.03
20	101-277 Victims' Rights Services	78,253	0.44%	\$39.32	\$0.00	\$39.32	\$1.33	\$40.65
21	101-278 Public Conserv.	67,199	0.38%	\$33.77	\$0.00	\$33.77	\$1.14	\$34.91
22	101-279 Public Advocate - Fam/Prob	196,842	1.1%	\$98.91	\$0.00	\$98.91	\$3.34	\$102.25
23	101-286 District Court	540,259	3.03%	\$271.46	\$0.00	\$271.46	\$9.17	\$280.63
24	101-294 Probate Court	311,662	1.75%	\$156.60	\$0.00	\$156.60	\$5.29	\$161.89
25	101-295 Multi-County Probation	1,423	0.01%	\$0.72	\$0.00	\$0.72	\$0.02	\$0.74
26	101-296 Pros. Att'y	557,215	3.12%	\$279.98	\$0.00	\$279.98	\$9.46	\$289.44
28	101-299 Adult Drug Court	12,718	0.07%	\$6.39	\$0.00	\$6.39	\$0.22	\$6.61
29	101-301 Sheriff Dept / Jail	1,535,515	8.61%	\$771.54	\$0.00	\$771.54	\$26.06	\$797.61
30	101-304 Sec. Road Patrol	97,576	0.55%	\$49.03	\$0.00	\$49.03	\$1.66	\$50.68
31	101-306 DNR Safety Programs	52,857	0.3%	\$26.56	\$0.00	\$26.56	\$0.90	\$27.46
32	101-307 School Liaison Program	93,683	0.53%	\$47.07	\$0.00	\$47.07	\$1.59	\$48.66
33	101-309 Special Invest.	4,923	0.03%	\$2.47	\$0.00	\$2.47	\$0.08	\$2.56
34	101-312 Stone Garden Fed Grant	92,220	0.52%	\$46.34	\$0.00	\$46.34	\$1.57	\$47.90
36	101-314 HUNT Program	23,234	0.13%	\$11.67	\$0.00	\$11.67	\$0.39	\$12.07
37	101-351 Jail	2,419,952	13.57%	\$1,215.94	\$0.00	\$1,215.94	\$41.07	\$1,257.02
38	101-426 Emerg'y Prepare	67,272	0.38%	\$33.80	\$0.00	\$33.80	\$1.14	\$34.94
39	101-430 Ordinance Enforce Off'r	143,941	0.81%	\$72.33	\$0.00	\$72.33	\$2.44	\$74.77

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Allocation Details

Cost Pool 10: Admin Costs

Dept. 5: 101-200 County General

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40	101-442 Drain Comm.	17,026	0.1%	\$8.55	\$0.00	\$8.55	\$0.29	\$8.84
41	101-602 NE MI Mental Health	139,103	0.78%	\$69.89	\$0.00	\$69.89	\$2.36	\$72.26
42	101-648 Medical Examiner	83,522	0.47%	\$41.97	\$0.00	\$41.97	\$1.42	\$43.38
43	101-690 Home Improvement	61,884	0.35%	\$31.09	\$0.00	\$31.09	\$1.05	\$32.14
44	101-702 Planning Comm.	9,646	0.05%	\$4.85	\$0.00	\$4.85	\$0.16	\$5.01
45	101-704 Com Dev Approp to Outside Orgs	126,775	0.71%	\$63.70	\$0.00	\$63.70	\$2.15	\$65.85
46	101-710 MSU Extension	83,940	0.47%	\$42.18	\$0.00	\$42.18	\$1.42	\$43.60
47	101-711 Reg. of Deeds	222,401	1.25%	\$111.75	\$0.00	\$111.75	\$3.77	\$115.52
52	208-69x Parks & Rec Fund	241,206	1.35%	\$121.20	\$0.00	\$121.20	\$4.09	\$125.29
53	210 Ambulance Fund	1,058,893	5.94%	\$532.06	\$0.00	\$532.06	\$17.97	\$550.03
54	213 New Jail Millage	524	0%	\$0.26	\$0.00	\$0.26	\$0.01	\$0.27
55	214 American Rescue Plan	800,457	4.49%	\$402.20	\$0.00	\$402.20	\$13.59	\$415.79
63	246 District Health Dept Bldg	97,487	0.55%	\$48.98	\$0.00	\$48.98	\$1.65	\$50.64
64	256 ROD Auto Fund	8,289	0.05%	\$4.16	\$0.00	\$4.16	\$0.14	\$4.31
65	259 Crim. Justice Train. Fund	2,385	0.01%	\$1.20	\$0.00	\$1.20	\$0.04	\$1.24
66	260 Indigent Defense	1,051,485	5.9%	\$528.34	\$0.00	\$528.34	\$17.85	\$546.18
67	261 Enhanced 911 Fund	936,301	5.25%	\$470.46	\$0.00	\$470.46	\$15.89	\$486.35
68	263 Concealed Pistol Licensing	379	0%	\$0.19	\$0.00	\$0.19	\$0.01	\$0.20
69	264 Local Correct. Officer Train.	10,684	0.06%	\$5.37	\$0.00	\$5.37	\$0.18	\$5.55
70	266 Huron Undercover Narcotic Team	135,557	0.76%	\$68.11	\$0.00	\$68.11	\$2.30	\$70.41
71	269 Law Library Fund	4,907	0.03%	\$2.47	\$0.00	\$2.47	\$0.08	\$2.55
74	273 Plaza Pool Fund	285,816	1.6%	\$143.61	\$0.00	\$143.61	\$4.85	\$148.46
75	276 Housing Comm Fund	325,701	1.83%	\$163.65	\$0.00	\$163.65	\$5.53	\$169.18
76	280 Youth & Rec Fund	478,779	2.68%	\$240.57	\$0.00	\$240.57	\$8.13	\$248.70
79	287 Older Persons Act Fund	607,082	3.4%	\$305.04	\$0.00	\$305.04	\$10.30	\$315.34
80	290 Dept. of Human Services	8,169	0.05%	\$4.10	\$0.00	\$4.10	\$0.14	\$4.24
82	293 Veterans' Affairs	149,668	0.84%	\$75.20	\$0.00	\$75.20	\$2.54	\$77.74
83	295 Airport Fund	836,177	4.69%	\$420.15	\$0.00	\$420.15	\$14.19	\$434.34
84	296 DHS - Child Care Sub Acct	1,500	0.01%	\$0.75	\$0.00	\$0.75	\$0.03	\$0.78
87	363 Capital Improve P&I Debt Fund	50	0%	\$0.03	\$0.00	\$0.03	\$0.00	\$0.03
88	366 Jail Bldg Debt	575	0%	\$0.29	\$0.00	\$0.29	\$0.01	\$0.30
SubTotal		17,835,260	100%	\$8,961.61	\$0.00	\$8,961.61	\$281.98	\$9,243.59
Direct Bills						-\$0.00		-\$0.00

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Allocation Details

Cost Pool 10: Admin Costs

Dept. 5: 101-200 County General

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Total						\$8,961.61		\$9,243.59

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

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Allocation Details

Cost Pool 11: Gen Gov't

Dept. 5: 101-200 County General

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100	General Gov / Unallowable	100	100%	\$94,377.41	\$0.00	\$94,377.41	\$2,851.10	\$97,228.51
SubTotal		100	100%	\$94,377.41	\$0.00	\$94,377.41	\$2,851.10	\$97,228.51
Direct Bills						-\$0.00		-\$0.00
Total						\$94,377.41		\$97,228.51

Allocation Basis Units: Direct to General Gov / Unallowable

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Allocation Summary

Dept. 5: 101-200 County General

Dept#	Department Name	Personnel Services	Postage	Audit	Cost Plan	Insurance / Bonds	Shared Use Vehicle	MERS Unfunded Liability	Housing MERS
R	Residual Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$912.90	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$912.90	\$0.00	\$0.00	\$0.00	\$0.00
3	101-101 Board of Comm	\$557.50	\$8.55	\$1,234.77	\$912.90	\$0.00	\$1,182.91	\$38,945.14	\$0.00
4	101-173 Administrator	\$48.38	\$0.00	\$467.82	\$912.90	\$0.00	\$102.66	\$3,379.75	\$0.00
5	101-200 County General	\$0.00	\$0.00	\$2,515.96	\$912.90	\$0.00	\$0.00	\$0.00	\$0.00
6	101-215 County Clerk	\$410.32	\$704.89	\$1,254.23	\$963.73	\$0.00	\$854.79	\$26,772.93	\$0.00
7	101-253 Treasurer	\$246.19	\$416.84	\$831.24	\$963.73	\$4,606.82	\$512.87	\$16,063.76	\$0.00
8	101-265 Bldg & Gnds Maint	\$573.63	\$0.00	\$3,185.74	\$963.73	\$0.00	\$0.00	\$37,428.55	\$0.00
9	101-228 Data Processing / FD402 Equip - DP	\$173.98	\$0.00	\$2,226.82	\$963.73	\$0.00	\$362.43	\$11,351.72	\$0.00
10	101-270 Human Resources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	677 Self-Ins. Fund	\$0.00	\$0.00	\$3.38	\$963.73	\$0.00	\$0.00	\$0.00	\$0.00
12	101-245 Survey & Remonument	\$0.00	\$0.00	\$171.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	101-257 Equalization	\$170.69	\$109.38	\$811.62	\$0.00	\$0.00	\$355.59	\$11,137.54	\$0.00
14	101-261 Elections	\$0.00	\$0.00	\$11.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
16	101-267 DHS State Lease	\$0.00	\$0.00	\$61.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
17	101-268 Fairgrounds	\$0.00	\$0.00	\$310.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
19	101-276 CVR Navigator	\$0.00	\$6.89	\$137.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20	101-277 Victims' Rights Services	\$0.00	\$63.67	\$278.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21	101-278 Public Conserv.	\$10.67	\$276.72	\$239.12	\$0.00	\$0.00	\$0.00	\$696.10	\$0.00
22	101-279 Public Advocate - Fam/Prob	\$0.00	\$0.00	\$700.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23	101-286 District Court	\$737.76	\$1,382.29	\$1,922.46	\$0.00	\$0.00	\$0.00	\$48,137.73	\$0.00
24	101-294 Probate Court	\$242.09	\$287.28	\$1,109.02	\$0.00	\$0.00	\$0.00	\$15,796.03	\$0.00
25	101-295 Multi-County Probation	\$0.00	\$0.00	\$5.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
26	101-296 Pros. Att'y	\$790.28	\$141.21	\$1,982.80	\$0.00	\$0.00	\$0.00	\$51,564.66	\$0.00
28	101-299 Adult Drug Court	\$0.00	\$0.00	\$45.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
29	101-301 Sheriff Dept / Jail	\$3,033.91	\$63.18	\$5,463.98	\$0.00	\$0.00	\$0.00	\$197,959.04	\$0.00
30	101-304 Sec. Road Patrol	\$0.00	\$0.00	\$347.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31	101-306 DNR Safety Programs	\$0.00	\$0.00	\$188.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32	101-307 School Liaison Program	\$0.00	\$0.00	\$333.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
33	101-309 Special Invest.	\$0.00	\$0.00	\$17.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
34	101-312 Stone Garden Fed Grant	\$0.00	\$0.00	\$328.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
36	101-314 HUNT Program	\$0.00	\$0.00	\$82.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37	101-351 Jail	\$0.00	\$0.00	\$8,611.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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Allocation Summary

Dept. 5: 101-200 County General

Dept#	Department Name	Personnel Services	Postage	Audit	Cost Plan	Insurance / Bonds	Shared Use Vehicle	MERS Unfunded Liability	Housing MERS
38	101-426 Emerg'y Prepare	\$82.06	\$0.00	\$239.38	\$0.00	\$0.00	\$0.00	\$5,354.59	\$0.00
39	101-430 Ordinance Enforce Off'r	\$0.00	\$0.00	\$512.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
40	101-442 Drain Comm.	\$0.00	\$0.00	\$60.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
41	101-602 NE MI Mental Health	\$0.00	\$0.00	\$494.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42	101-648 Medical Examiner	\$0.00	\$0.00	\$297.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43	101-690 Home Improvement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
44	101-702 Planning Comm.	\$0.00	\$0.00	\$34.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
45	101-704 Com Dev Approp to Outside Orgs	\$0.00	\$0.00	\$451.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
46	101-710 MSU Extension	\$49.24	\$0.00	\$298.69	\$0.00	\$0.00	\$0.00	\$3,212.75	\$0.00
47	101-711 Reg. of Deeds	\$315.95	\$458.00	\$791.39	\$0.00	\$0.00	\$658.19	\$20,615.16	\$0.00
52	208-69x Parks & Rec Fund	\$0.00	\$1.75	\$858.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
53	210 Ambulance Fund	\$0.00	\$0.00	\$3,767.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
54	213 New Jail Millage	\$0.00	\$0.00	\$1.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55	214 American Rescue Plan	\$0.00	\$0.00	\$2,848.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
57	216 Family Div. - Juvenile	\$0.00	\$0.00	\$2,006.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
58	217 Multi-Co. Circuit Court Fund	\$0.00	\$109.90	\$1,620.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
59	218 Multi-Co. FOC Fund	\$0.00	\$709.53	\$2,000.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
63	246 District Health Dept Bldg	\$0.00	\$0.00	\$346.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
64	256 ROD Auto Fund	\$0.00	\$0.00	\$29.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65	259 Crim. Justice Train. Fund	\$0.00	\$0.00	\$8.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66	260 Indigent Defense	\$0.00	\$0.00	\$3,741.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
67	261 Enhanced 911 Fund	\$0.00	\$0.30	\$3,331.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
68	263 Concealed Pistol Licensing	\$0.00	\$0.00	\$1.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
69	264 Local Correct. Officer Train.	\$0.00	\$0.00	\$38.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
70	266 Huron Undercover Narcotic Team	\$0.00	\$0.00	\$482.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
71	269 Law Library Fund	\$0.00	\$0.00	\$17.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
74	273 Plaza Pool Fund	\$0.00	\$0.00	\$1,017.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
75	276 Housing Comm Fund	\$0.00	\$0.00	\$1,158.98	\$0.00	\$0.00	\$138.48	\$0.00	\$14,322.97
76	280 Youth & Rec Fund	\$0.00	\$0.00	\$1,703.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
79	287 Older Persons Act Fund	\$0.00	\$0.00	\$2,160.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
80	290 Dept. of Human Services	\$0.00	\$0.00	\$29.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
81	292 Child Care Fund	\$0.00	\$0.00	\$3,157.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
82	293 Veterans' Affairs	\$242.91	\$0.32	\$532.58	\$0.00	\$0.00	\$0.00	\$15,849.57	\$0.00
83	295 Airport Fund	\$0.00	\$1.75	\$2,975.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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Allocation Summary

Dept. 5: 101-200 County General

Dept#	Department Name	Personnel Services	Postage	Audit	Cost Plan	Insurance / Bonds	Shared Use Vehicle	MERS Unfunded Liability	Housing MERS
84	296 DHS - Child Care Sub Acct	\$0.00	\$0.00	\$5.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
87	363 Capital Improve P&I Debt Fund	\$0.00	\$0.00	\$0.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
88	366 Jail Bldg Debt	\$0.00	\$0.00	\$2.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
99	Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	General Gov / Unallowable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Direct Bills		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total		\$7,685.55	\$4,742.44	\$71,902.24	\$9,383.12	\$4,606.82	\$4,167.92	\$504,265.01	\$14,322.97

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Allocation Summary

Dept. 5: 101-200 County General

Dept#	Department Name	Library MERS Liability	Admin Costs	Gen Gov't	Total
R	Residual Costs	\$0.00	\$0.00	\$0.00	\$0.00
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$912.90
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$912.90
3	101-101 Board of Comm	\$0.00	\$179.64	\$0.00	\$43,021.40
4	101-173 Administrator	\$0.00	\$68.06	\$0.00	\$4,979.56
5	101-200 County General	\$0.00	\$366.03	\$0.00	\$3,794.88
6	101-215 County Clerk	\$0.00	\$183.09	\$0.00	\$31,143.97
7	101-253 Treasurer	\$0.00	\$121.34	\$0.00	\$23,762.79
8	101-265 Bldg & Gnds Maint	\$0.00	\$465.04	\$0.00	\$42,616.69
9	101-228 Data Processing / FD402 Equip - DP	\$0.00	\$325.06	\$0.00	\$15,403.73
10	101-270 Human Resources	\$0.00	\$0.14	\$0.00	\$0.14
11	677 Self-Ins. Fund	\$0.00	\$0.49	\$0.00	\$967.60
12	101-245 Survey & Remonument	\$0.00	\$25.01	\$0.00	\$196.35
13	101-257 Equalization	\$0.00	\$118.48	\$0.00	\$12,703.30
14	101-261 Elections	\$0.00	\$1.66	\$0.00	\$13.04
16	101-267 DHS State Lease	\$0.00	\$8.96	\$0.00	\$70.35
17	101-268 Fairgrounds	\$0.00	\$45.26	\$0.00	\$355.31
19	101-276 CVR Navigator	\$0.00	\$20.03	\$0.00	\$164.15
20	101-277 Victims' Rights Services	\$0.00	\$40.65	\$0.00	\$382.78
21	101-278 Public Conserv.	\$0.00	\$34.91	\$0.00	\$1,257.51
22	101-279 Public Advocate - Fam/Prob	\$0.00	\$102.25	\$0.00	\$802.69
23	101-286 District Court	\$0.00	\$280.63	\$0.00	\$52,460.86
24	101-294 Probate Court	\$0.00	\$161.89	\$0.00	\$17,596.31
25	101-295 Multi-County Probation	\$0.00	\$0.74	\$0.00	\$5.80
26	101-296 Pros. Att'y	\$0.00	\$289.44	\$0.00	\$54,768.38
28	101-299 Adult Drug Court	\$0.00	\$6.61	\$0.00	\$51.86
29	101-301 Sheriff Dept / Jail	\$0.00	\$797.61	\$0.00	\$207,317.71
30	101-304 Sec. Road Patrol	\$0.00	\$50.68	\$0.00	\$397.90
31	101-306 DNR Safety Programs	\$0.00	\$27.46	\$0.00	\$215.54
32	101-307 School Liaison Program	\$0.00	\$48.66	\$0.00	\$382.02
33	101-309 Special Invest.	\$0.00	\$2.56	\$0.00	\$20.08
34	101-312 Stone Garden Fed Grant	\$0.00	\$47.90	\$0.00	\$376.06
36	101-314 HUNT Program	\$0.00	\$12.07	\$0.00	\$94.74
37	101-351 Jail	\$0.00	\$1,257.02	\$0.00	\$9,868.18
38	101-426 Emerg'y Prepare	\$0.00	\$34.94	\$0.00	\$5,710.97

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Allocation Summary

Dept. 5: 101-200 County General

Dept#	Department Name	Library MERS Liability	Admin Costs	Gen Gov't	Total
39	101-430 Ordinance Enforce Off'r	\$0.00	\$74.77	\$0.00	\$586.97
40	101-442 Drain Comm.	\$0.00	\$8.84	\$0.00	\$69.43
41	101-602 NE MI Mental Health	\$0.00	\$72.26	\$0.00	\$567.24
42	101-648 Medical Examiner	\$0.00	\$43.38	\$0.00	\$340.59
43	101-690 Home Improvement	\$0.00	\$32.14	\$0.00	\$32.14
44	101-702 Planning Comm.	\$0.00	\$5.01	\$0.00	\$39.33
45	101-704 Com Dev Approp to Outside Orgs	\$0.00	\$65.85	\$0.00	\$516.97
46	101-710 MSU Extension	\$0.00	\$43.60	\$0.00	\$3,604.28
47	101-711 Reg. of Deeds	\$0.00	\$115.52	\$0.00	\$22,954.21
52	208-69x Parks & Rec Fund	\$0.00	\$125.29	\$0.00	\$985.35
53	210 Ambulance Fund	\$0.00	\$550.03	\$0.00	\$4,318.00
54	213 New Jail Millage	\$0.00	\$0.27	\$0.00	\$2.14
55	214 American Rescue Plan	\$0.00	\$415.79	\$0.00	\$3,264.14
57	216 Family Div. - Juvenile	\$0.00	\$0.00	\$0.00	\$2,006.84
58	217 Multi-Co. Circuit Court Fund	\$0.00	\$0.00	\$0.00	\$1,730.84
59	218 Multi-Co. FOC Fund	\$0.00	\$0.00	\$0.00	\$2,710.12
63	246 District Health Dept Bldg	\$0.00	\$50.64	\$0.00	\$397.54
64	256 ROD Auto Fund	\$0.00	\$4.31	\$0.00	\$33.80
65	259 Crim. Justice Train. Fund	\$0.00	\$1.24	\$0.00	\$9.73
66	260 Indigent Defense	\$0.00	\$546.18	\$0.00	\$4,287.79
67	261 Enhanced 911 Fund	\$0.00	\$486.35	\$0.00	\$3,818.39
68	263 Concealed Pistol Licensing	\$0.00	\$0.20	\$0.00	\$1.55
69	264 Local Correct. Officer Train.	\$0.00	\$5.55	\$0.00	\$43.57
70	266 Huron Undercover Narcotic Team	\$0.00	\$70.41	\$0.00	\$552.78
71	269 Law Library Fund	\$0.00	\$2.55	\$0.00	\$20.01
74	273 Plaza Pool Fund	\$0.00	\$148.46	\$0.00	\$1,165.51
75	276 Housing Comm Fund	\$0.00	\$169.18	\$0.00	\$15,789.60
76	280 Youth & Rec Fund	\$0.00	\$248.70	\$0.00	\$1,952.39
79	287 Older Persons Act Fund	\$0.00	\$315.34	\$0.00	\$2,475.58
80	290 Dept. of Human Services	\$0.00	\$4.24	\$0.00	\$33.31
81	292 Child Care Fund	\$0.00	\$0.00	\$0.00	\$3,157.72
82	293 Veterans' Affairs	\$0.00	\$77.74	\$0.00	\$16,703.13
83	295 Airport Fund	\$0.00	\$434.34	\$0.00	\$3,411.55
84	296 DHS - Child Care Sub Acct	\$0.00	\$0.78	\$0.00	\$6.12
87	363 Capital Improve P&I Debt Fund	\$0.00	\$0.03	\$0.00	\$0.20

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Allocation Summary

Dept. 5: 101-200 County General

Dept#	Department Name	Library MERS Liability	Admin Costs	Gen Gov't	Total
88	366 Jail Bldg Debt	\$0.00	\$0.30	\$0.00	\$2.34
99	Other	\$26,910.96	\$0.00	\$0.00	\$26,910.96
100	General Gov / Unallowable	\$0.00	\$0.00	\$97,228.51	\$97,228.51
Direct Bills		\$0.00	\$0.00	\$0.00	\$0.00
Total		\$26,910.96	\$9,243.59	\$97,228.51	\$754,459.14

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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 allocated directly to the General Government / Unallowable receiving pool.

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.

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A. Department Costs

Dept. 6: 101-215 County Clerk

Description	Type	Amount	General Admin	Accounting	HR / Payroll	Gen Gov't
Personnel Costs						
Salaries	S1	\$250,953.08	\$50,190.62	\$69,388.53	\$67,581.66	\$63,792.27
Fringe Benefits	S	\$70,210.38	\$14,042.08	\$19,413.17	\$18,907.66	\$17,847.48
Subtotal - Personnel Costs		\$321,163.46	\$64,232.69	\$88,801.70	\$86,489.32	\$81,639.75
Services & Supplies Cost						
727.000 Office Supplies	S	\$1,790.97	\$358.19	\$495.20	\$482.31	\$455.26
728.000 Postage	S	\$8,683.94	\$1,736.79	\$2,401.11	\$2,338.59	\$2,207.46
801.001 HIV Testing	P	\$358.10	\$0.00	\$0.00	\$0.00	\$358.10
850.000 Telephone	S	\$485.23	\$97.05	\$134.17	\$130.67	\$123.35
860.000 Travel Expense	S	\$2,002.71	\$400.54	\$553.75	\$539.33	\$509.09
903.000 Printing & Binding	S	\$2,556.14	\$511.23	\$706.77	\$688.37	\$649.77
955.002 Dues and Subscriptions	S	\$225.00	\$45.00	\$62.21	\$60.59	\$57.20
964.261 Cost Allocation Refund	D	\$15,203.68	\$0.00	\$0.00	\$0.00	\$0.00
Rev - 677.000 Reimb & Refund	S	-\$50.00	-\$10.00	-\$13.82	-\$13.46	-\$12.71
Rev - 684.000 Miscellaneous Revenue	S	-\$87.00	-\$17.40	-\$24.06	-\$23.43	-\$22.12
Subtotal - Services & Supplies		\$31,168.77	\$3,121.40	\$4,315.33	\$4,202.96	\$4,325.40
Department Cost Total		\$352,332.23	\$67,354.09	\$93,117.03	\$90,692.28	\$85,965.15
Adjustments to Cost						
964.261 Cost Allocation Refund	D	-\$15,203.68	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal - Adjustments		-\$15,203.68	0	0	0	0
Total Costs After Adjustments		\$337,128.55	\$67,354.09	\$93,117.03	\$90,692.28	\$85,965.15
General Admin Distribution			-\$67,354.09	\$23,248.36	\$22,642.97	\$21,462.76
Grand Total		\$337,128.55	-\$0.00	\$116,365.39	\$113,335.26	\$107,427.91

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B. Incoming Costs (Default Spread Expenditures)

Dept. 6: 101-215 County Clerk

Dept#	Department/Cost Pool	First Incoming	Second Incoming	Accounting	HR / Payroll	Gen Gov't
1	Courthouse	\$1,843.22	\$25.54	\$645.04	\$628.24	\$595.49
2	Annex	\$308.86	\$4.28	\$108.09	\$105.27	\$99.79
1	Subtotal - Building Depreciation	\$2,152.09	\$29.82	\$753.12	\$733.51	\$695.28
2	Telephone System	\$436.64	\$5.69	\$152.68	\$148.70	\$140.95
2	Subtotal - Equipment Depreciation	\$436.64	\$5.69	\$152.68	\$148.70	\$140.95
1	County Coord.	\$2,308.34	\$1,057.39	\$1,161.74	\$1,131.48	\$1,072.51
2	HR / Payroll	\$2,815.22	\$1,280.61	\$1,413.74	\$1,376.93	\$1,305.16
3	Subtotal - 101-101 Board of Comm	\$5,123.56	\$2,338.00	\$2,575.48	\$2,508.41	\$2,377.67
1	County Admin	\$2,704.13	\$278.94	\$1,029.66	\$1,002.84	\$950.57
4	Subtotal - 101-173 Administrator	\$2,704.13	\$278.94	\$1,029.66	\$1,002.84	\$950.57
1	Personnel Services	\$372.16	\$38.16	\$141.63	\$137.94	\$130.75
2	Postage	\$671.11	\$33.78	\$243.30	\$236.97	\$224.62
3	Audit	\$1,217.36	\$36.87	\$432.92	\$421.65	\$399.67
4	Cost Plan	\$912.90	\$50.83	\$332.65	\$323.98	\$307.10
6	Shared Use Vehicle	\$789.66	\$65.13	\$295.05	\$287.36	\$272.38
7	MERS Unfunded Liability	\$25,998.09	\$774.84	\$9,241.11	\$9,000.47	\$8,531.34
10	Admin Costs	\$177.10	\$5.98	\$63.20	\$61.55	\$58.34
5	Subtotal - 101-200 County General	\$30,138.39	\$1,005.58	\$10,749.85	\$10,469.92	\$9,924.20
1	Accounting	\$0.00	\$2,269.97	\$783.52	\$763.11	\$723.34
2	HR / Payroll	\$0.00	\$5,128.40	\$1,770.15	\$1,724.06	\$1,634.19
6	Subtotal - 101-215 County Clerk	\$0.00	\$7,398.37	\$2,553.67	\$2,487.17	\$2,357.53
1	GF Acct'g	\$0.00	\$2,975.57	\$1,027.07	\$1,000.32	\$948.18
7	Subtotal - 101-253 Treasurer	\$0.00	\$2,975.57	\$1,027.07	\$1,000.32	\$948.18
1	Courthouse	\$0.00	\$31,350.33	\$10,821.07	\$10,539.30	\$9,989.96
2	Annex	\$0.00	\$3,092.94	\$1,067.58	\$1,039.78	\$985.58
7	Liability Ins	\$0.00	\$3,634.23	\$1,254.41	\$1,221.75	\$1,158.07
8	Subtotal - 101-265 Bldg & GnDs Maint	\$0.00	\$38,077.51	\$13,143.07	\$12,800.83	\$12,133.61
1	Network Services	\$0.00	\$15,547.68	\$5,366.53	\$5,226.79	\$4,954.35
2	Financial Software	\$0.00	\$486.49	\$167.92	\$163.55	\$155.02
4	Copier Supplies and Use	\$0.00	\$475.53	\$164.14	\$159.86	\$151.53
6	DP Specific	\$0.00	\$18,779.25	\$6,481.96	\$6,313.17	\$5,984.11
9	Subtotal - 101-228 Data Processing / FD402 Equip - DP	\$0.00	\$35,288.95	\$12,180.55	\$11,863.38	\$11,245.02
1	Personnel	\$0.00	\$170.53	\$58.86	\$57.33	\$54.34
10	Subtotal - 101-270 Human Resources	\$0.00	\$170.53	\$58.86	\$57.33	\$54.34
1	Self-Insurance	\$0.00	\$107.62	\$37.15	\$36.18	\$34.29

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B. Incoming Costs (Default Spread Expenditures)

Dept. 6: 101-215 County Clerk

Dept#	Department/Cost Pool	First Incoming	Second Incoming	Accounting	HR / Payroll	Gen Gov't
11	Subtotal - 677 Self-Ins. Fund	\$0.00	\$107.62	\$37.15	\$36.18	\$34.29
Total Incoming		\$40,554.81	\$87,676.59	\$44,261.15	\$43,108.60	\$40,861.66
C. Total Allocated			\$465,359.95	\$160,626.53	\$156,443.85	\$148,289.56
				34.52%	33.62%	31.87%

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Allocation Details

Cost Pool 1: Accounting

Dept. 6: 101-215 County Clerk

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	357,510	1.77%	\$2,302.43	\$0.00	\$2,302.43	\$0.00	\$2,302.43
4	101-173 Administrator	135,450	0.67%	\$872.32	\$0.00	\$872.32	\$0.00	\$872.32
5	101-200 County General	728,459	3.6%	\$4,691.41	\$0.00	\$4,691.41	\$0.00	\$4,691.41
6	101-215 County Clerk	352,470	1.74%	\$2,269.97	\$0.00	\$2,269.97	\$0.00	\$2,269.97
7	101-253 Treasurer	233,599	1.15%	\$1,504.42	\$0.00	\$1,504.42	\$378.68	\$1,883.10
8	101-265 Bldg & Gnds Maint	895,273	4.42%	\$5,765.72	\$0.00	\$5,765.72	\$1,451.32	\$7,217.04
9	101-228 Data Processing / FD402 Equip - DP	625,791	3.09%	\$4,030.21	\$0.00	\$4,030.21	\$1,014.46	\$5,044.67
11	677 Self-Ins. Fund	950	0%	\$6.12	\$0.00	\$6.12	\$1.54	\$7.66
12	101-245 Survey & Remonument	48,150	0.24%	\$310.09	\$0.00	\$310.09	\$78.06	\$388.15
13	101-257 Equalization	228,085	1.13%	\$1,468.91	\$0.00	\$1,468.91	\$369.75	\$1,838.65
14	101-261 Elections	3,197	0.02%	\$20.59	\$0.00	\$20.59	\$5.18	\$25.77
16	101-267 DHS State Lease	17,251	0.09%	\$111.10	\$0.00	\$111.10	\$27.97	\$139.06
17	101-268 Fairgrounds	87,131	0.43%	\$561.14	\$0.00	\$561.14	\$141.25	\$702.39
19	101-276 CVR Navigator	38,565	0.19%	\$248.37	\$0.00	\$248.37	\$62.52	\$310.88
20	101-277 Victims' Rights Services	78,253	0.39%	\$503.96	\$0.00	\$503.96	\$126.85	\$630.82
21	101-278 Public Conserv.	67,199	0.33%	\$432.77	\$0.00	\$432.77	\$108.94	\$541.71
22	101-279 Public Advocate - Fam/Prob	196,842	0.97%	\$1,267.70	\$0.00	\$1,267.70	\$319.10	\$1,586.80
23	101-286 District Court	540,259	2.67%	\$3,479.37	\$0.00	\$3,479.37	\$875.81	\$4,355.17
24	101-294 Probate Court	311,662	1.54%	\$2,007.16	\$0.00	\$2,007.16	\$505.23	\$2,512.39
25	101-295 Multi-County Probation	1,423	0.01%	\$9.16	\$0.00	\$9.16	\$2.31	\$11.47
26	101-296 Pros. Att'y	557,215	2.75%	\$3,588.57	\$0.00	\$3,588.57	\$903.29	\$4,491.86
28	101-299 Adult Drug Court	12,718	0.06%	\$81.91	\$0.00	\$81.91	\$20.62	\$102.52
29	101-301 Sheriff Dept / Jail	1,535,515	7.59%	\$9,888.99	\$0.00	\$9,888.99	\$2,489.20	\$12,378.20
30	101-304 Sec. Road Patrol	97,576	0.48%	\$628.41	\$0.00	\$628.41	\$158.18	\$786.59
31	101-306 DNR Safety Programs	52,857	0.26%	\$340.41	\$0.00	\$340.41	\$85.69	\$426.09
32	101-307 School Liaison Program	93,683	0.46%	\$603.34	\$0.00	\$603.34	\$151.87	\$755.20
33	101-309 Special Invest.	4,923	0.02%	\$31.71	\$0.00	\$31.71	\$7.98	\$39.69
34	101-312 Stone Garden Fed Grant	92,220	0.46%	\$593.91	\$0.00	\$593.91	\$149.50	\$743.41
36	101-314 HUNT Program	23,234	0.11%	\$149.63	\$0.00	\$149.63	\$37.66	\$187.30
37	101-351 Jail	2,419,952	11.95%	\$15,584.93	\$0.00	\$15,584.93	\$3,922.95	\$19,507.88
38	101-426 Emerg'y Prepare	67,272	0.33%	\$433.24	\$0.00	\$433.24	\$109.05	\$542.30
39	101-430 Ordinance Enforce Off'r	143,941	0.71%	\$927.01	\$0.00	\$927.01	\$233.34	\$1,160.35
40	101-442 Drain Comm.	17,026	0.08%	\$109.65	\$0.00	\$109.65	\$27.60	\$137.25

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Allocation Details

Cost Pool 1: Accounting

Dept. 6: 101-215 County Clerk

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
41	101-602 NE MI Mental Health	139,103	0.69%	\$895.85	\$0.00	\$895.85	\$225.50	\$1,121.35
42	101-648 Medical Examiner	83,522	0.41%	\$537.90	\$0.00	\$537.90	\$135.40	\$673.29
44	101-702 Planning Comm.	9,646	0.05%	\$62.12	\$0.00	\$62.12	\$15.64	\$77.76
45	101-704 Com Dev Approp to Outside Orgs	126,775	0.63%	\$816.45	\$0.00	\$816.45	\$205.51	\$1,021.97
46	101-710 MSU Extension	83,940	0.41%	\$540.59	\$0.00	\$540.59	\$136.07	\$676.66
47	101-711 Reg. of Deeds	222,401	1.1%	\$1,432.30	\$0.00	\$1,432.30	\$360.53	\$1,792.83
52	208-69x Parks & Rec Fund	241,206	1.19%	\$1,553.41	\$0.00	\$1,553.41	\$391.02	\$1,944.43
53	210 Ambulance Fund	1,058,893	5.23%	\$6,819.46	\$0.00	\$6,819.46	\$1,716.56	\$8,536.02
54	213 New Jail Millage	524	0%	\$3.37	\$0.00	\$3.37	\$0.85	\$4.22
55	214 American Rescue Plan	800,457	3.95%	\$5,155.09	\$0.00	\$5,155.09	\$1,297.61	\$6,452.70
57	216 Family Div. - Juvenile	563,971	2.79%	\$3,632.08	\$0.00	\$3,632.08	\$914.25	\$4,546.32
58	217 Multi-Co. Circuit Court Fund	455,524	2.25%	\$2,933.66	\$0.00	\$2,933.66	\$738.44	\$3,672.10
59	218 Multi-Co. FOC Fund	562,216	2.78%	\$3,620.77	\$0.00	\$3,620.77	\$911.40	\$4,532.17
63	246 District Health Dept Bldg	97,487	0.48%	\$627.83	\$0.00	\$627.83	\$158.03	\$785.87
64	256 ROD Auto Fund	8,289	0.04%	\$53.38	\$0.00	\$53.38	\$13.44	\$66.82
65	259 Crim. Justice Train. Fund	2,385	0.01%	\$15.36	\$0.00	\$15.36	\$3.87	\$19.23
66	260 Indigent Defense	1,051,485	5.19%	\$6,771.75	\$0.00	\$6,771.75	\$1,704.55	\$8,476.30
67	261 Enhanced 911 Fund	936,301	4.63%	\$6,029.95	\$0.00	\$6,029.95	\$1,517.83	\$7,547.77
68	263 Concealed Pistol Licensing	379	0%	\$2.44	\$0.00	\$2.44	\$0.61	\$3.06
69	264 Local Correct. Officer Train.	10,684	0.05%	\$68.81	\$0.00	\$68.81	\$17.32	\$86.13
70	266 Huron Undercover Narcotic Team	135,557	0.67%	\$873.01	\$0.00	\$873.01	\$219.75	\$1,092.76
71	269 Law Library Fund	4,907	0.02%	\$31.60	\$0.00	\$31.60	\$7.95	\$39.56
74	273 Plaza Pool Fund	285,816	1.41%	\$1,840.71	\$0.00	\$1,840.71	\$463.33	\$2,304.04
75	276 Housing Comm Fund	325,701	1.61%	\$2,097.57	\$0.00	\$2,097.57	\$527.99	\$2,625.56
76	280 Youth & Rec Fund	478,779	2.37%	\$3,083.42	\$0.00	\$3,083.42	\$776.14	\$3,859.57
79	287 Older Persons Act Fund	607,082	3%	\$3,909.72	\$0.00	\$3,909.72	\$984.13	\$4,893.85
80	290 Dept. of Human Services	8,169	0.04%	\$52.61	\$0.00	\$52.61	\$13.24	\$65.85
81	292 Child Care Fund	887,397	4.38%	\$5,715.00	\$0.00	\$5,715.00	\$1,438.55	\$7,153.55
82	293 Veterans' Affairs	149,668	0.74%	\$963.89	\$0.00	\$963.89	\$242.62	\$1,206.51
83	295 Airport Fund	836,177	4.13%	\$5,385.13	\$0.00	\$5,385.13	\$1,355.52	\$6,740.65
84	296 DHS - Child Care Sub Acct	1,500	0.01%	\$9.66	\$0.00	\$9.66	\$2.43	\$12.09
87	363 Capital Improve P&I Debt Fund	50	0%	\$0.32	\$0.00	\$0.32	\$0.08	\$0.40
88	366 Jail Bldg Debt	575	0%	\$3.70	\$0.00	\$3.70	\$0.93	\$4.64

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Allocation Details

Cost Pool 1: Accounting

Dept. 6: 101-215 County Clerk

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
SubTotal		20,242,217	100%	\$130,363.54	\$0.00	\$130,363.54	\$30,263.00	\$160,626.53
Direct Bills						-\$0.00		-\$0.00
Total						\$130,363.54		\$160,626.53

Allocation Basis Units: \$ Operating Expenditures

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Allocation Details

Cost Pool 2: HR / Payroll

Dept. 6: 101-215 County Clerk

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	7.49	6.05%	\$7,682.34	\$0.00	\$7,682.34	\$0.00	\$7,682.34
4	101-173 Administrator	0.65	0.53%	\$666.69	\$0.00	\$666.69	\$0.00	\$666.69
6	101-215 County Clerk	5	4.04%	\$5,128.40	\$0.00	\$5,128.40	\$0.00	\$5,128.40
7	101-253 Treasurer	3	2.42%	\$3,077.04	\$0.00	\$3,077.04	\$799.14	\$3,876.18
8	101-265 Bldg & Gnds Maint	6.99	5.65%	\$7,169.50	\$0.00	\$7,169.50	\$1,862.00	\$9,031.50
9	101-228 Data Processing / FD402 Equip - DP	2.12	1.71%	\$2,174.44	\$0.00	\$2,174.44	\$564.73	\$2,739.17
13	101-257 Equalization	2.08	1.68%	\$2,133.41	\$0.00	\$2,133.41	\$554.07	\$2,687.48
21	101-278 Public Conserv.	0.13	0.11%	\$133.34	\$0.00	\$133.34	\$34.63	\$167.97
23	101-286 District Court	8.99	7.26%	\$9,220.86	\$0.00	\$9,220.86	\$2,394.76	\$11,615.62
24	101-294 Probate Court	2.95	2.38%	\$3,025.76	\$0.00	\$3,025.76	\$785.82	\$3,811.58
26	101-296 Pros. Att'y	9.63	7.78%	\$9,877.30	\$0.00	\$9,877.30	\$2,565.24	\$12,442.54
29	101-301 Sheriff Dept / Jail	36.97	29.87%	\$37,919.38	\$0.00	\$37,919.38	\$9,848.07	\$47,767.45
38	101-426 Emerg'y Prepare	1	0.81%	\$1,025.68	\$0.00	\$1,025.68	\$266.38	\$1,292.06
46	101-710 MSU Extension	0.6	0.48%	\$615.41	\$0.00	\$615.41	\$159.83	\$775.24
47	101-711 Reg. of Deeds	3.85	3.11%	\$3,948.87	\$0.00	\$3,948.87	\$1,025.56	\$4,974.43
52	208-69x Parks & Rec Fund	1.32	1.07%	\$1,353.90	\$0.00	\$1,353.90	\$351.62	\$1,705.52
57	216 Family Div. - Juvenile	3.86	3.12%	\$3,959.12	\$0.00	\$3,959.12	\$1,028.23	\$4,987.35
58	217 Multi-Co. Circuit Court Fund	5.93	4.79%	\$6,082.28	\$0.00	\$6,082.28	\$1,579.63	\$7,661.91
59	218 Multi-Co. FOC Fund	6.97	5.63%	\$7,148.99	\$0.00	\$7,148.99	\$1,856.67	\$9,005.66
67	261 Enhanced 911 Fund	9.39	7.59%	\$9,631.13	\$0.00	\$9,631.13	\$2,501.31	\$12,132.44
75	276 Housing Comm Fund	0.81	0.65%	\$830.80	\$0.00	\$830.80	\$215.77	\$1,046.57
82	293 Veterans' Affairs	2.96	2.39%	\$3,036.01	\$0.00	\$3,036.01	\$788.48	\$3,824.50
83	295 Airport Fund	1.1	0.89%	\$1,128.25	\$0.00	\$1,128.25	\$293.02	\$1,421.27
SubTotal		123.79	100%	\$126,968.90	\$0.00	\$126,968.90	\$29,474.95	\$156,443.85
Direct Bills						-\$0.00		-\$0.00
Total						\$126,968.90		\$156,443.85

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

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Allocation Details

Cost Pool 3: Gen Gov't

Dept. 6: 101-215 County Clerk

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100	General Gov / Unallowable	100	100%	\$120,350.93	\$0.00	\$120,350.93	\$27,938.64	\$148,289.56
SubTotal		100	100%	\$120,350.93	\$0.00	\$120,350.93	\$27,938.64	\$148,289.56
Direct Bills						-\$0.00		-\$0.00
Total						\$120,350.93		\$148,289.56

Allocation Basis Units: Direct to General Gov / Unallowable

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Allocation Summary

Dept. 6: 101-215 County Clerk

Dept#	Department Name	Accounting	HR / Payroll	Gen Gov't	Total
3	101-101 Board of Comm	\$2,302.43	\$7,682.34	\$0.00	\$9,984.77
4	101-173 Administrator	\$872.32	\$666.69	\$0.00	\$1,539.01
5	101-200 County General	\$4,691.41	\$0.00	\$0.00	\$4,691.41
6	101-215 County Clerk	\$2,269.97	\$5,128.40	\$0.00	\$7,398.37
7	101-253 Treasurer	\$1,883.10	\$3,876.18	\$0.00	\$5,759.28
8	101-265 Bldg & Gnds Maint	\$7,217.04	\$9,031.50	\$0.00	\$16,248.53
9	101-228 Data Processing / FD402 Equip - DP	\$5,044.67	\$2,739.17	\$0.00	\$7,783.84
11	677 Self-Ins. Fund	\$7.66	\$0.00	\$0.00	\$7.66
12	101-245 Survey & Remonument	\$388.15	\$0.00	\$0.00	\$388.15
13	101-257 Equalization	\$1,838.65	\$2,687.48	\$0.00	\$4,526.14
14	101-261 Elections	\$25.77	\$0.00	\$0.00	\$25.77
16	101-267 DHS State Lease	\$139.06	\$0.00	\$0.00	\$139.06
17	101-268 Fairgrounds	\$702.39	\$0.00	\$0.00	\$702.39
19	101-276 CVR Navigator	\$310.88	\$0.00	\$0.00	\$310.88
20	101-277 Victims' Rights Services	\$630.82	\$0.00	\$0.00	\$630.82
21	101-278 Public Conserv.	\$541.71	\$167.97	\$0.00	\$709.68
22	101-279 Public Advocate - Fam/Prob	\$1,586.80	\$0.00	\$0.00	\$1,586.80
23	101-286 District Court	\$4,355.17	\$11,615.62	\$0.00	\$15,970.79
24	101-294 Probate Court	\$2,512.39	\$3,811.58	\$0.00	\$6,323.97
25	101-295 Multi-County Probation	\$11.47	\$0.00	\$0.00	\$11.47
26	101-296 Pros. Att'y	\$4,491.86	\$12,442.54	\$0.00	\$16,934.40
28	101-299 Adult Drug Court	\$102.52	\$0.00	\$0.00	\$102.52
29	101-301 Sheriff Dept / Jail	\$12,378.20	\$47,767.45	\$0.00	\$60,145.65
30	101-304 Sec. Road Patrol	\$786.59	\$0.00	\$0.00	\$786.59
31	101-306 DNR Safety Programs	\$426.09	\$0.00	\$0.00	\$426.09
32	101-307 School Liaison Program	\$755.20	\$0.00	\$0.00	\$755.20
33	101-309 Special Invest.	\$39.69	\$0.00	\$0.00	\$39.69
34	101-312 Stone Garden Fed Grant	\$743.41	\$0.00	\$0.00	\$743.41
36	101-314 HUNT Program	\$187.30	\$0.00	\$0.00	\$187.30
37	101-351 Jail	\$19,507.88	\$0.00	\$0.00	\$19,507.88
38	101-426 Emerg'y Prepare	\$542.30	\$1,292.06	\$0.00	\$1,834.36
39	101-430 Ordinance Enforce Off'r	\$1,160.35	\$0.00	\$0.00	\$1,160.35
40	101-442 Drain Comm.	\$137.25	\$0.00	\$0.00	\$137.25
41	101-602 NE MI Mental Health	\$1,121.35	\$0.00	\$0.00	\$1,121.35
42	101-648 Medical Examiner	\$673.29	\$0.00	\$0.00	\$673.29

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Allocation Summary

Dept. 6: 101-215 County Clerk

Dept#	Department Name	Accounting	HR / Payroll	Gen Gov't	Total
44	101-702 Planning Comm.	\$77.76	\$0.00	\$0.00	\$77.76
45	101-704 Com Dev Approp to Outside Orgs	\$1,021.97	\$0.00	\$0.00	\$1,021.97
46	101-710 MSU Extension	\$676.66	\$775.24	\$0.00	\$1,451.90
47	101-711 Reg. of Deeds	\$1,792.83	\$4,974.43	\$0.00	\$6,767.26
52	208-69x Parks & Rec Fund	\$1,944.43	\$1,705.52	\$0.00	\$3,649.95
53	210 Ambulance Fund	\$8,536.02	\$0.00	\$0.00	\$8,536.02
54	213 New Jail Millage	\$4.22	\$0.00	\$0.00	\$4.22
55	214 American Rescue Plan	\$6,452.70	\$0.00	\$0.00	\$6,452.70
57	216 Family Div. - Juvenile	\$4,546.32	\$4,987.35	\$0.00	\$9,533.67
58	217 Multi-Co. Circuit Court Fund	\$3,672.10	\$7,661.91	\$0.00	\$11,334.02
59	218 Multi-Co. FOC Fund	\$4,532.17	\$9,005.66	\$0.00	\$13,537.83
63	246 District Health Dept Bldg	\$785.87	\$0.00	\$0.00	\$785.87
64	256 ROD Auto Fund	\$66.82	\$0.00	\$0.00	\$66.82
65	259 Crim. Justice Train. Fund	\$19.23	\$0.00	\$0.00	\$19.23
66	260 Indigent Defense	\$8,476.30	\$0.00	\$0.00	\$8,476.30
67	261 Enhanced 911 Fund	\$7,547.77	\$12,132.44	\$0.00	\$19,680.22
68	263 Concealed Pistol Licensing	\$3.06	\$0.00	\$0.00	\$3.06
69	264 Local Correct. Officer Train.	\$86.13	\$0.00	\$0.00	\$86.13
70	266 Huron Undercover Narcotic Team	\$1,092.76	\$0.00	\$0.00	\$1,092.76
71	269 Law Library Fund	\$39.56	\$0.00	\$0.00	\$39.56
74	273 Plaza Pool Fund	\$2,304.04	\$0.00	\$0.00	\$2,304.04
75	276 Housing Comm Fund	\$2,625.56	\$1,046.57	\$0.00	\$3,672.13
76	280 Youth & Rec Fund	\$3,859.57	\$0.00	\$0.00	\$3,859.57
79	287 Older Persons Act Fund	\$4,893.85	\$0.00	\$0.00	\$4,893.85
80	290 Dept. of Human Services	\$65.85	\$0.00	\$0.00	\$65.85
81	292 Child Care Fund	\$7,153.55	\$0.00	\$0.00	\$7,153.55
82	293 Veterans' Affairs	\$1,206.51	\$3,824.50	\$0.00	\$5,031.01
83	295 Airport Fund	\$6,740.65	\$1,421.27	\$0.00	\$8,161.91
84	296 DHS - Child Care Sub Acct	\$12.09	\$0.00	\$0.00	\$12.09
87	363 Capital Improve P&I Debt Fund	\$0.40	\$0.00	\$0.00	\$0.40
88	366 Jail Bldg Debt	\$4.64	\$0.00	\$0.00	\$4.64
100	General Gov / Unallowable	\$0.00	\$0.00	\$148,289.56	\$148,289.56
Direct Bills		\$0.00	\$0.00	\$0.00	\$0.00
Total		\$160,626.53	\$156,443.85	\$148,289.56	\$465,359.95

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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.

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A. Department Costs

Dept. 7: 101-253 Treasurer

Description	Type	Amount	General Admin	GF Acct'g	Non-GF Acct'g	Gen Gov't
Personnel Costs						
Salaries	S1	\$163,112.36	\$0.00	\$57,431.86	\$71,557.39	\$34,123.11
Fringe Benefits	S	\$51,263.36	\$0.00	\$18,049.83	\$22,489.24	\$10,724.29
Subtotal - Personnel Costs		\$214,375.72	\$0.00	\$75,481.69	\$94,046.63	\$44,847.40
Services & Supplies Cost						
727.000 Office Supplies	S	\$581.41	\$0.00	\$204.71	\$255.06	\$121.63
728.000 Postage	P	\$2,852.94	\$0.00	\$0.00	\$0.00	\$2,852.94
801.001 Prof Services - Vets Commission	P	\$3,497.91	\$0.00	\$0.00	\$0.00	\$3,497.91
850.000 Telephone	S	\$305.76	\$0.00	\$107.66	\$134.14	\$63.96
860.000 Travel Expenses	S	\$1,806.05	\$0.00	\$635.91	\$792.31	\$377.83
903.000 Printing and Binding	S	\$4,250.62	\$0.00	\$1,496.64	\$1,864.75	\$889.23
903.001 Animal Control Printing & Binding	P	\$1,247.87	\$0.00	\$0.00	\$0.00	\$1,247.87
955.002 Dues and Subscriptions	S	\$275.00	\$0.00	\$96.83	\$120.64	\$57.53
964.261 Cost Allocation Refund	D	\$4,403.97	\$0.00	\$0.00	\$0.00	\$0.00
Rev - 613.000 Treasurer's Fees	S	-\$10,115.27	\$0.00	-\$3,561.59	-\$4,437.57	-\$2,116.11
Rev - 684.000 Miscellaneous Revenue	S	-\$5,406.60	\$0.00	-\$1,903.66	-\$2,371.88	-\$1,131.06
Subtotal - Services & Supplies		\$3,699.66	\$0.00	-\$2,923.50	-\$3,642.54	\$5,861.73
Department Cost Total		\$218,075.38	\$0.00	\$72,558.19	\$90,404.09	\$50,709.13
Adjustments to Cost						
964.261 Cost Allocation Refund	D	-\$4,403.97	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal - Adjustments		-\$4,403.97	0	0	0	0
Total Costs After Adjustments		\$213,671.41	\$0.00	\$72,558.19	\$90,404.09	\$50,709.13
General Admin Distribution			\$0.00	\$0.00	\$0.00	\$0.00
Grand Total		\$213,671.41	\$0.00	\$72,558.19	\$90,404.09	\$50,709.13

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B. Incoming Costs (Default Spread Expenditures)

Dept. 7: 101-253 Treasurer

Dept#	Department/Cost Pool	First Incoming	Second Incoming	GF Acct'g	Non-GF Acct'g	Gen Gov't
1	Courthouse	\$1,688.65	\$23.40	\$581.38	\$724.37	\$406.31
1	Subtotal - Building Depreciation	\$1,688.65	\$23.40	\$581.38	\$724.37	\$406.31
2	Telephone System	\$311.89	\$4.06	\$107.29	\$133.68	\$74.98
2	Subtotal - Equipment Depreciation	\$311.89	\$4.06	\$107.29	\$133.68	\$74.98
1	County Coord.	\$1,529.85	\$700.78	\$757.47	\$943.78	\$529.38
2	HR / Payroll	\$1,689.13	\$768.37	\$834.51	\$1,039.77	\$583.22
3	Subtotal - 101-101 Board of Comm	\$3,218.98	\$1,469.15	\$1,591.99	\$1,983.54	\$1,112.60
1	County Admin	\$1,792.16	\$184.87	\$671.36	\$836.48	\$469.19
4	Subtotal - 101-173 Administrator	\$1,792.16	\$184.87	\$671.36	\$836.48	\$469.19
1	Personnel Services	\$223.30	\$22.90	\$83.60	\$104.16	\$58.43
2	Postage	\$396.86	\$19.97	\$141.55	\$176.36	\$98.92
3	Audit	\$806.81	\$24.43	\$282.27	\$351.70	\$197.27
4	Cost Plan	\$912.90	\$50.83	\$327.26	\$407.75	\$228.71
5	Insurance / Bonds	\$4,470.16	\$136.66	\$1,564.38	\$1,949.14	\$1,093.30
6	Shared Use Vehicle	\$473.80	\$39.08	\$174.16	\$217.00	\$121.72
7	MERS Unfunded Liability	\$15,598.86	\$464.90	\$5,454.90	\$6,796.55	\$3,812.30
10	Admin Costs	\$117.38	\$3.96	\$41.20	\$51.34	\$28.80
5	Subtotal - 101-200 County General	\$23,000.05	\$762.74	\$8,069.33	\$10,054.00	\$5,639.46
1	Accounting	\$1,504.42	\$378.68	\$639.46	\$796.74	\$446.90
2	HR / Payroll	\$3,077.04	\$799.14	\$1,316.27	\$1,640.01	\$919.91
6	Subtotal - 101-215 County Clerk	\$4,581.46	\$1,177.82	\$1,955.73	\$2,436.75	\$1,366.81
1	GF Acct'g	\$0.00	\$2,914.69	\$989.77	\$1,233.20	\$691.72
7	Subtotal - 101-253 Treasurer	\$0.00	\$2,914.69	\$989.77	\$1,233.20	\$691.72
1	Courthouse	\$0.00	\$28,721.27	\$9,753.12	\$12,151.93	\$6,816.22
7	Liability Ins	\$0.00	\$2,408.58	\$817.90	\$1,019.07	\$571.61
8	Subtotal - 101-265 Bldg & Gnds Maint	\$0.00	\$31,129.85	\$10,571.02	\$13,171.00	\$7,387.83
1	Network Services	\$0.00	\$9,328.61	\$3,167.79	\$3,946.92	\$2,213.89
2	Financial Software	\$0.00	\$322.42	\$109.49	\$136.42	\$76.52
3	Copier Lease	\$0.00	\$1,852.67	\$629.13	\$783.86	\$439.68
4	Copier Supplies and Use	\$0.00	\$285.32	\$96.89	\$120.72	\$67.71
9	Subtotal - 101-228 Data Processing / FD402 Equip - DP	\$0.00	\$11,789.02	\$4,003.30	\$4,987.92	\$2,797.80
1	Personnel	\$0.00	\$102.32	\$34.74	\$43.29	\$24.28
10	Subtotal - 101-270 Human Resources	\$0.00	\$102.32	\$34.74	\$43.29	\$24.28
1	Self-Insurance	\$0.00	\$64.57	\$21.93	\$27.32	\$15.32
11	Subtotal - 677 Self-Ins. Fund	\$0.00	\$64.57	\$21.93	\$27.32	\$15.32

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B. Incoming Costs (Default Spread Expenditures)

Dept. 7: 101-253 Treasurer

Dept#	Department/Cost Pool	First Incoming	Second Incoming	GF Acct'g	Non-GF Acct'g	Gen Gov't
Total Incoming		\$34,593.19	\$49,622.49	\$28,597.82	\$35,631.54	\$19,986.31
C. Total Allocated			\$297,887.09	\$101,156.02	\$126,035.63	\$70,695.44
				33.96%	42.31%	23.73%

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Allocation Details

Cost Pool 1: GF Acct'g

Dept. 7: 101-253 Treasurer

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	457	4.13%	\$3,477.84	\$0.00	\$3,477.84	\$0.00	\$3,477.84
4	101-173 Administrator	164	1.48%	\$1,248.07	\$0.00	\$1,248.07	\$0.00	\$1,248.07
5	101-200 County General	187	1.69%	\$1,423.10	\$0.00	\$1,423.10	\$0.00	\$1,423.10
6	101-215 County Clerk	391	3.53%	\$2,975.57	\$0.00	\$2,975.57	\$0.00	\$2,975.57
7	101-253 Treasurer	383	3.46%	\$2,914.69	\$0.00	\$2,914.69	\$0.00	\$2,914.69
8	101-265 Bldg & Gnds Maint	1,026	9.26%	\$7,808.02	\$0.00	\$7,808.02	\$1,820.64	\$9,628.66
9	101-228 Data Processing / FD402 Equip - DP	642	5.8%	\$4,885.72	\$0.00	\$4,885.72	\$1,139.23	\$6,024.95
10	101-270 Human Resources	2	0.02%	\$15.22	\$0.00	\$15.22	\$3.55	\$18.77
12	101-245 Survey & Remonument	18	0.16%	\$136.98	\$0.00	\$136.98	\$31.94	\$168.92
13	101-257 Equalization	356	3.21%	\$2,709.22	\$0.00	\$2,709.22	\$631.72	\$3,340.94
14	101-261 Elections	13	0.12%	\$98.93	\$0.00	\$98.93	\$23.07	\$122.00
15	101-262 Board of Canvass.	8	0.07%	\$60.88	\$0.00	\$60.88	\$14.20	\$75.08
16	101-267 DHS State Lease	175	1.58%	\$1,331.78	\$0.00	\$1,331.78	\$310.54	\$1,642.32
17	101-268 Fairgrounds	311	2.81%	\$2,366.76	\$0.00	\$2,366.76	\$551.87	\$2,918.63
18	101-272 Capital Improvements	1	0.01%	\$7.61	\$0.00	\$7.61	\$1.77	\$9.38
19	101-276 CVR Navigator	149	1.35%	\$1,133.91	\$0.00	\$1,133.91	\$264.40	\$1,398.31
20	101-277 Victims' Rights Services	258	2.33%	\$1,963.42	\$0.00	\$1,963.42	\$457.82	\$2,421.24
21	101-278 Public Conserv.	282	2.55%	\$2,146.06	\$0.00	\$2,146.06	\$500.41	\$2,646.47
22	101-279 Public Advocate - Fam/Prob	102	0.92%	\$776.24	\$0.00	\$776.24	\$181.00	\$957.24
23	101-286 District Court	550	4.96%	\$4,185.59	\$0.00	\$4,185.59	\$975.98	\$5,161.56
24	101-294 Probate Court	338	3.05%	\$2,572.23	\$0.00	\$2,572.23	\$599.78	\$3,172.02
25	101-295 Multi-County Probation	9	0.08%	\$68.49	\$0.00	\$68.49	\$15.97	\$84.46
26	101-296 Pros. Att'y	552	4.98%	\$4,200.81	\$0.00	\$4,200.81	\$979.53	\$5,180.33
28	101-299 Adult Drug Court	84	0.76%	\$639.25	\$0.00	\$639.25	\$149.06	\$788.31
29	101-301 Sheriff Dept / Jail	1,044	9.42%	\$7,945.00	\$0.00	\$7,945.00	\$1,852.59	\$9,797.59
30	101-304 Sec. Road Patrol	187	1.69%	\$1,423.10	\$0.00	\$1,423.10	\$331.83	\$1,754.93
31	101-306 DNR Safety Programs	99	0.89%	\$753.41	\$0.00	\$753.41	\$175.68	\$929.08
32	101-307 School Liaison Program	213	1.92%	\$1,620.96	\$0.00	\$1,620.96	\$377.97	\$1,998.93
33	101-309 Special Invest.	49	0.44%	\$372.90	\$0.00	\$372.90	\$86.95	\$459.85
34	101-312 Stone Garden Fed Grant	184	1.66%	\$1,400.27	\$0.00	\$1,400.27	\$326.51	\$1,726.78
36	101-314 HUNT Program	45	0.41%	\$342.46	\$0.00	\$342.46	\$79.85	\$422.31
37	101-351 Jail	1,014	9.15%	\$7,716.70	\$0.00	\$7,716.70	\$1,799.35	\$9,516.05
38	101-426 Emerg'y Prepare	274	2.47%	\$2,085.18	\$0.00	\$2,085.18	\$486.22	\$2,571.40

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Allocation Details

Cost Pool 1: GF Acct'g

Dept. 7: 101-253 Treasurer

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39	101-430 Ordinance Enforce Off'r	286	2.58%	\$2,176.50	\$0.00	\$2,176.50	\$507.51	\$2,684.01
40	101-442 Drain Comm.	164	1.48%	\$1,248.07	\$0.00	\$1,248.07	\$291.02	\$1,539.08
41	101-602 NE MI Mental Health	13	0.12%	\$98.93	\$0.00	\$98.93	\$23.07	\$122.00
42	101-648 Medical Examiner	136	1.23%	\$1,034.98	\$0.00	\$1,034.98	\$241.33	\$1,276.31
43	101-690 Home Improvement	312	2.82%	\$2,374.37	\$0.00	\$2,374.37	\$553.65	\$2,928.01
44	101-702 Planning Comm.	22	0.2%	\$167.42	\$0.00	\$167.42	\$39.04	\$206.46
45	101-704 Com Dev Approp to Outside Orgs	12	0.11%	\$91.32	\$0.00	\$91.32	\$21.29	\$112.62
46	101-710 MSU Extension	141	1.27%	\$1,073.03	\$0.00	\$1,073.03	\$250.21	\$1,323.24
47	101-711 Reg. of Deeds	312	2.82%	\$2,374.37	\$0.00	\$2,374.37	\$553.65	\$2,928.01
48	101-969 Approp. - Other Co. Funds	110	0.99%	\$837.12	\$0.00	\$837.12	\$195.20	\$1,032.31
99	Other	3	0.03%	\$22.83	\$0.00	\$22.83	\$5.32	\$28.15
SubTotal		11,078	100%	\$84,305.29	\$0.00	\$84,305.29	\$16,850.73	\$101,156.02
Direct Bills						-\$0.00		-\$0.00
Total						\$84,305.29		\$101,156.02

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

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Allocation Details

Cost Pool 2: Non-GF Acct'g

Dept. 7: 101-253 Treasurer

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	101-228 Data Processing / FD402 Equip - DP	135	1.19%	\$1,246.74	\$0.00	\$1,246.74	\$249.20	\$1,495.94
11	677 Self-Ins. Fund	44	0.39%	\$406.35	\$0.00	\$406.35	\$81.22	\$487.57
50	201 County Road Fund	288	2.53%	\$2,659.72	\$0.00	\$2,659.72	\$531.62	\$3,191.34
51	205 Base Security Contract	28	0.25%	\$258.58	\$0.00	\$258.58	\$51.69	\$310.27
52	208-69x Parks & Rec Fund	1,320	11.61%	\$12,190.38	\$0.00	\$12,190.38	\$2,436.58	\$14,626.96
53	210 Ambulance Fund	177	1.56%	\$1,634.62	\$0.00	\$1,634.62	\$326.72	\$1,961.34
54	213 New Jail Millage	106	0.93%	\$978.92	\$0.00	\$978.92	\$195.66	\$1,174.59
55	214 American Rescue Plan	77	0.68%	\$711.11	\$0.00	\$711.11	\$142.13	\$853.24
56	215 Friend of the Court Fund	128	1.13%	\$1,182.10	\$0.00	\$1,182.10	\$236.27	\$1,418.37
57	216 Family Div. - Juvenile	626	5.5%	\$5,781.19	\$0.00	\$5,781.19	\$1,155.53	\$6,936.72
58	217 Multi-Co. Circuit Court Fund	639	5.62%	\$5,901.25	\$0.00	\$5,901.25	\$1,179.53	\$7,080.78
59	218 Multi-Co. FOC Fund	456	4.01%	\$4,211.22	\$0.00	\$4,211.22	\$841.73	\$5,052.95
61	221 District Health Dept #4 Fund	219	1.93%	\$2,022.49	\$0.00	\$2,022.49	\$404.25	\$2,426.75
62	F245 711 Chisholm Building	19	0.17%	\$175.47	\$0.00	\$175.47	\$35.07	\$210.54
63	246 District Health Dept Bldg	268	2.36%	\$2,475.02	\$0.00	\$2,475.02	\$494.70	\$2,969.72
64	256 ROD Auto Fund	156	1.37%	\$1,440.68	\$0.00	\$1,440.68	\$287.96	\$1,728.64
65	259 Crim. Justice Train. Fund	7	0.06%	\$64.65	\$0.00	\$64.65	\$12.92	\$77.57
66	260 Indigent Defense	151	1.33%	\$1,394.51	\$0.00	\$1,394.51	\$278.73	\$1,673.24
67	261 Enhanced 911 Fund	996	8.76%	\$9,198.19	\$0.00	\$9,198.19	\$1,838.51	\$11,036.71
68	263 Concealed Pistol Licensing	176	1.55%	\$1,625.38	\$0.00	\$1,625.38	\$324.88	\$1,950.26
69	264 Local Correct. Officer Train.	34	0.3%	\$313.99	\$0.00	\$313.99	\$62.76	\$376.76
70	266 Huron Undercover Narcotic Team	267	2.35%	\$2,465.78	\$0.00	\$2,465.78	\$492.85	\$2,958.63
71	269 Law Library Fund	46	0.4%	\$424.82	\$0.00	\$424.82	\$84.91	\$509.73
72	271 Library Fund	359	3.16%	\$3,315.41	\$0.00	\$3,315.41	\$662.68	\$3,978.09
73	272 North'n Lights Arena Surcharge	114	1%	\$1,052.81	\$0.00	\$1,052.81	\$210.43	\$1,263.24
74	273 Plaza Pool Fund	687	6.04%	\$6,344.54	\$0.00	\$6,344.54	\$1,268.13	\$7,612.67
75	276 Housing Comm Fund	879	7.73%	\$8,117.68	\$0.00	\$8,117.68	\$1,622.54	\$9,740.23
76	280 Youth & Rec Fund	180	1.58%	\$1,662.32	\$0.00	\$1,662.32	\$332.26	\$1,994.59
77	F284 Opioid Settlement Fund	58	0.51%	\$535.64	\$0.00	\$535.64	\$107.06	\$642.70
79	287 Older Persons Act Fund	217	1.91%	\$2,004.02	\$0.00	\$2,004.02	\$400.56	\$2,404.58
80	290 Dept. of Human Services	48	0.42%	\$443.29	\$0.00	\$443.29	\$88.60	\$531.89
81	292 Child Care Fund	607	5.34%	\$5,605.73	\$0.00	\$5,605.73	\$1,120.46	\$6,726.18
82	293 Veterans' Affairs	295	2.59%	\$2,724.36	\$0.00	\$2,724.36	\$544.54	\$3,268.90

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Allocation Details

Cost Pool 2: Non-GF Acct'g

Dept. 7: 101-253 Treasurer

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
83	295 Airport Fund	927	8.15%	\$8,560.97	\$0.00	\$8,560.97	\$1,711.14	\$10,272.11
84	296 DHS - Child Care Sub Acct	25	0.22%	\$230.88	\$0.00	\$230.88	\$46.15	\$277.03
85	298 Family Counseling Fund	134	1.18%	\$1,237.51	\$0.00	\$1,237.51	\$247.35	\$1,484.86
86	299 Recycling Fund	58	0.51%	\$535.64	\$0.00	\$535.64	\$107.06	\$642.70
92	481 Airport Construct Fund	3	0.03%	\$27.71	\$0.00	\$27.71	\$5.54	\$33.24
93	F482 Airport MDOT Runway	78	0.69%	\$720.34	\$0.00	\$720.34	\$143.98	\$864.32
94	631 Bldg & Grnds Maint Fund	223	1.96%	\$2,059.44	\$0.00	\$2,059.44	\$411.63	\$2,471.07
97	730 Employees Sick Pay Fund	45	0.4%	\$415.58	\$0.00	\$415.58	\$83.07	\$498.65
99	Other	74	0.65%	\$683.40	\$0.00	\$683.40	\$136.60	\$820.00
SubTotal		11,374	100%	\$105,040.42	\$0.00	\$105,040.42	\$20,995.21	\$126,035.63
Direct Bills						- \$0.00		- \$0.00
Total						\$105,040.42		\$126,035.63

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

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Allocation Details

Cost Pool 3: Gen Gov't

Dept. 7: 101-253 Treasurer

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100	General Gov / Unallowable	100	100%	\$58,918.88	\$0.00	\$58,918.88	\$11,776.56	\$70,695.44
SubTotal		100	100%	\$58,918.88	\$0.00	\$58,918.88	\$11,776.56	\$70,695.44
Direct Bills						- \$0.00		- \$0.00
Total						\$58,918.88		\$70,695.44

Allocation Basis Units: Direct to General Gov / Unallowable

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Allocation Summary

Dept. 7: 101-253 Treasurer

Dept#	Department Name	GF Acct'g	Non-GF Acct'g	Gen Gov't	Total
3	101-101 Board of Comm	\$3,477.84	\$0.00	\$0.00	\$3,477.84
4	101-173 Administrator	\$1,248.07	\$0.00	\$0.00	\$1,248.07
5	101-200 County General	\$1,423.10	\$0.00	\$0.00	\$1,423.10
6	101-215 County Clerk	\$2,975.57	\$0.00	\$0.00	\$2,975.57
7	101-253 Treasurer	\$2,914.69	\$0.00	\$0.00	\$2,914.69
8	101-265 Bldg & Gnds Maint	\$9,628.66	\$0.00	\$0.00	\$9,628.66
9	101-228 Data Processing / FD402 Equip - DP	\$6,024.95	\$1,495.94	\$0.00	\$7,520.89
10	101-270 Human Resources	\$18.77	\$0.00	\$0.00	\$18.77
11	677 Self-Ins. Fund	\$0.00	\$487.57	\$0.00	\$487.57
12	101-245 Survey & Remonument	\$168.92	\$0.00	\$0.00	\$168.92
13	101-257 Equalization	\$3,340.94	\$0.00	\$0.00	\$3,340.94
14	101-261 Elections	\$122.00	\$0.00	\$0.00	\$122.00
15	101-262 Board of Canvass.	\$75.08	\$0.00	\$0.00	\$75.08
16	101-267 DHS State Lease	\$1,642.32	\$0.00	\$0.00	\$1,642.32
17	101-268 Fairgrounds	\$2,918.63	\$0.00	\$0.00	\$2,918.63
18	101-272 Capital Improvements	\$9.38	\$0.00	\$0.00	\$9.38
19	101-276 CVR Navigator	\$1,398.31	\$0.00	\$0.00	\$1,398.31
20	101-277 Victims' Rights Services	\$2,421.24	\$0.00	\$0.00	\$2,421.24
21	101-278 Public Conserv.	\$2,646.47	\$0.00	\$0.00	\$2,646.47
22	101-279 Public Advocate - Fam/Prob	\$957.24	\$0.00	\$0.00	\$957.24
23	101-286 District Court	\$5,161.56	\$0.00	\$0.00	\$5,161.56
24	101-294 Probate Court	\$3,172.02	\$0.00	\$0.00	\$3,172.02
25	101-295 Multi-County Probation	\$84.46	\$0.00	\$0.00	\$84.46
26	101-296 Pros. Att'y	\$5,180.33	\$0.00	\$0.00	\$5,180.33
28	101-299 Adult Drug Court	\$788.31	\$0.00	\$0.00	\$788.31
29	101-301 Sheriff Dept / Jail	\$9,797.59	\$0.00	\$0.00	\$9,797.59
30	101-304 Sec. Road Patrol	\$1,754.93	\$0.00	\$0.00	\$1,754.93
31	101-306 DNR Safety Programs	\$929.08	\$0.00	\$0.00	\$929.08
32	101-307 School Liaison Program	\$1,998.93	\$0.00	\$0.00	\$1,998.93
33	101-309 Special Invest.	\$459.85	\$0.00	\$0.00	\$459.85
34	101-312 Stone Garden Fed Grant	\$1,726.78	\$0.00	\$0.00	\$1,726.78
36	101-314 HUNT Program	\$422.31	\$0.00	\$0.00	\$422.31
37	101-351 Jail	\$9,516.05	\$0.00	\$0.00	\$9,516.05
38	101-426 Emerg'y Prepare	\$2,571.40	\$0.00	\$0.00	\$2,571.40
39	101-430 Ordinance Enforce Off'r	\$2,684.01	\$0.00	\$0.00	\$2,684.01

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Allocation Summary

Dept. 7: 101-253 Treasurer

Dept#	Department Name	GF Acct'g	Non-GF Acct'g	Gen Gov't	Total
40	101-442 Drain Comm.	\$1,539.08	\$0.00	\$0.00	\$1,539.08
41	101-602 NE MI Mental Health	\$122.00	\$0.00	\$0.00	\$122.00
42	101-648 Medical Examiner	\$1,276.31	\$0.00	\$0.00	\$1,276.31
43	101-690 Home Improvement	\$2,928.01	\$0.00	\$0.00	\$2,928.01
44	101-702 Planning Comm.	\$206.46	\$0.00	\$0.00	\$206.46
45	101-704 Com Dev Approp to Outside Orgs	\$112.62	\$0.00	\$0.00	\$112.62
46	101-710 MSU Extension	\$1,323.24	\$0.00	\$0.00	\$1,323.24
47	101-711 Reg. of Deeds	\$2,928.01	\$0.00	\$0.00	\$2,928.01
48	101-969 Approp. - Other Co. Funds	\$1,032.31	\$0.00	\$0.00	\$1,032.31
50	201 County Road Fund	\$0.00	\$3,191.34	\$0.00	\$3,191.34
51	205 Base Security Contract	\$0.00	\$310.27	\$0.00	\$310.27
52	208-69x Parks & Rec Fund	\$0.00	\$14,626.96	\$0.00	\$14,626.96
53	210 Ambulance Fund	\$0.00	\$1,961.34	\$0.00	\$1,961.34
54	213 New Jail Millage	\$0.00	\$1,174.59	\$0.00	\$1,174.59
55	214 American Rescue Plan	\$0.00	\$853.24	\$0.00	\$853.24
56	215 Friend of the Court Fund	\$0.00	\$1,418.37	\$0.00	\$1,418.37
57	216 Family Div. - Juvenile	\$0.00	\$6,936.72	\$0.00	\$6,936.72
58	217 Multi-Co. Circuit Court Fund	\$0.00	\$7,080.78	\$0.00	\$7,080.78
59	218 Multi-Co. FOC Fund	\$0.00	\$5,052.95	\$0.00	\$5,052.95
61	221 District Health Dept #4 Fund	\$0.00	\$2,426.75	\$0.00	\$2,426.75
62	F245 711 Chisholm Building	\$0.00	\$210.54	\$0.00	\$210.54
63	246 District Health Dept Bldg	\$0.00	\$2,969.72	\$0.00	\$2,969.72
64	256 ROD Auto Fund	\$0.00	\$1,728.64	\$0.00	\$1,728.64
65	259 Crim. Justice Train. Fund	\$0.00	\$77.57	\$0.00	\$77.57
66	260 Indigent Defense	\$0.00	\$1,673.24	\$0.00	\$1,673.24
67	261 Enhanced 911 Fund	\$0.00	\$11,036.71	\$0.00	\$11,036.71
68	263 Concealed Pistol Licensing	\$0.00	\$1,950.26	\$0.00	\$1,950.26
69	264 Local Correct. Officer Train.	\$0.00	\$376.76	\$0.00	\$376.76
70	266 Huron Undercover Narcotic Team	\$0.00	\$2,958.63	\$0.00	\$2,958.63
71	269 Law Library Fund	\$0.00	\$509.73	\$0.00	\$509.73
72	271 Library Fund	\$0.00	\$3,978.09	\$0.00	\$3,978.09
73	272 North'n Lights Arena Surcharge	\$0.00	\$1,263.24	\$0.00	\$1,263.24
74	273 Plaza Pool Fund	\$0.00	\$7,612.67	\$0.00	\$7,612.67
75	276 Housing Comm Fund	\$0.00	\$9,740.23	\$0.00	\$9,740.23
76	280 Youth & Rec Fund	\$0.00	\$1,994.59	\$0.00	\$1,994.59

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Allocation Summary

Dept. 7: 101-253 Treasurer

Dept#	Department Name	GF Acct'g	Non-GF Acct'g	Gen Gov't	Total
77	F284 Opioid Settlement Fund	\$0.00	\$642.70	\$0.00	\$642.70
79	287 Older Persons Act Fund	\$0.00	\$2,404.58	\$0.00	\$2,404.58
80	290 Dept. of Human Services	\$0.00	\$531.89	\$0.00	\$531.89
81	292 Child Care Fund	\$0.00	\$6,726.18	\$0.00	\$6,726.18
82	293 Veterans' Affairs	\$0.00	\$3,268.90	\$0.00	\$3,268.90
83	295 Airport Fund	\$0.00	\$10,272.11	\$0.00	\$10,272.11
84	296 DHS - Child Care Sub Acct	\$0.00	\$277.03	\$0.00	\$277.03
85	298 Family Counseling Fund	\$0.00	\$1,484.86	\$0.00	\$1,484.86
86	299 Recycling Fund	\$0.00	\$642.70	\$0.00	\$642.70
92	481 Airport Construct Fund	\$0.00	\$33.24	\$0.00	\$33.24
93	F482 Airport MDOT Runway	\$0.00	\$864.32	\$0.00	\$864.32
94	631 Bldg & Grnds Maint Fund	\$0.00	\$2,471.07	\$0.00	\$2,471.07
97	730 Employees Sick Pay Fund	\$0.00	\$498.65	\$0.00	\$498.65
99	Other	\$28.15	\$820.00	\$0.00	\$848.15
100	General Gov / Unallowable	\$0.00	\$0.00	\$70,695.44	\$70,695.44
Direct Bills		\$0.00	\$0.00	\$0.00	\$0.00
Total		\$101,156.02	\$126,035.63	\$70,695.44	\$297,887.09

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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 department are excluded. The following costs are identified:

\$1,011,191 - 101-265 Building & Grounds Maintenance

(\$ 1,628) - 101-265-693.001 Sale of Vehicle

\$ 3,661 - Fund 402 Equip & Replace Fund – Aging Equipment

\$ 0 - Fund 402 Equip & Replace Fund – Maintenance

\$1,009,593 - Total for Allocation

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.

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A. Department Costs

**Dept. 8: 101-265 Bldg & Gnds
Maint**

Description	Type	Amount	General Admin	Courthouse	Annex	703 W. Chisholm - 911/MDOC	MSU Coop Ext	Health Department	Other Buildings
Personnel Costs									
Salaries	S1	\$364,407.40	\$0.00	\$178,907.34	\$175,027.06	\$5,500.20	\$4,972.79	\$0.00	\$0.00
Fringe Benefits	S	\$121,997.82	\$0.00	\$59,895.34	\$58,596.29	\$1,841.38	\$1,664.81	\$0.00	\$0.00
Subtotal - Personnel Costs		\$486,405.22	\$0.00	\$238,802.69	\$233,623.35	\$7,341.59	\$6,637.60	\$0.00	\$0.00
Services & Supplies Cost									
743.000 Gasoline & Diesel	S	\$9,199.89	\$0.00	\$4,516.72	\$4,418.76	\$138.86	\$125.54	\$0.00	\$0.00
783.000 Bldg/Grounds Supplies	S	\$5,528.41	\$0.00	\$2,714.20	\$2,655.33	\$83.44	\$75.44	\$0.00	\$0.00
784.000 Janitorial Supplies	S	\$8,236.99	\$0.00	\$4,043.98	\$3,956.28	\$124.33	\$112.40	\$0.00	\$0.00
801.000 Professional Service (OTIS)	P	\$4,945.91	\$0.00	\$0.00	\$4,945.91	\$0.00	\$0.00	\$0.00	\$0.00
801.002 Maintenance Uniform Service	S	\$3,187.25	\$0.00	\$1,564.79	\$1,530.86	\$48.11	\$43.49	\$0.00	\$0.00
802.000 Fire Suppression	S	\$2,611.27	\$0.00	\$1,282.01	\$1,254.21	\$39.41	\$35.63	\$0.00	\$0.00
803.000 Public Liability Insurance	P	\$177,641.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
826.000 Vehicle Maint Management	S	\$2,101.42	\$0.00	\$1,031.70	\$1,009.32	\$31.72	\$28.68	\$0.00	\$0.00
850.000 Telephone	S	\$237.65	\$0.00	\$116.68	\$114.14	\$3.59	\$3.24	\$0.00	\$0.00
851.000 Cell Phones	S	\$5,637.16	\$0.00	\$2,767.59	\$2,707.56	\$85.08	\$76.93	\$0.00	\$0.00
920.000 Natural Gas	S	\$20,861.70	\$0.00	\$10,242.14	\$10,020.00	\$314.88	\$284.68	\$0.00	\$0.00
920.005 Natural Gas-DHHS	S	\$5,387.38	\$0.00	\$2,644.96	\$2,587.59	\$81.31	\$73.52	\$0.00	\$0.00
921.000 Lights	S	\$62,583.56	\$0.00	\$30,725.66	\$30,059.26	\$944.61	\$854.03	\$0.00	\$0.00
921.005 Lights(Power)DHHS	S	\$5,147.05	\$0.00	\$2,526.97	\$2,472.16	\$77.69	\$70.24	\$0.00	\$0.00
922.000 Water and Sewage	S	\$6,230.50	\$0.00	\$3,058.89	\$2,992.55	\$94.04	\$85.02	\$0.00	\$0.00
922.005 Water & Sewage DHHS	S	\$501.42	\$0.00	\$246.17	\$240.84	\$7.57	\$6.84	\$0.00	\$0.00
925.000 Garbage Removal	S	\$3,766.54	\$0.00	\$1,849.20	\$1,809.09	\$56.85	\$51.40	\$0.00	\$0.00
931.000 Equipment Maintenance	S	\$18,245.34	\$0.00	\$8,957.63	\$8,763.35	\$275.39	\$248.98	\$0.00	\$0.00
931.001 Defibrillator Maintenance	S	\$317.87	\$0.00	\$156.06	\$152.67	\$4.80	\$4.34	\$0.00	\$0.00
932.000 Building Maintenance	S	\$6,110.99	\$0.00	\$3,000.22	\$2,935.15	\$92.24	\$83.39	\$0.00	\$0.00
933.000 Grounds Maintenance	S	\$7,123.05	\$0.00	\$3,497.09	\$3,421.24	\$107.51	\$97.20	\$0.00	\$0.00
934.000 Vehicle Maintenance	S	\$2,396.44	\$0.00	\$1,176.54	\$1,151.02	\$36.17	\$32.70	\$0.00	\$0.00
934.001 Outfit Maintenance Vehicle	S	\$5,199.00	\$0.00	\$2,552.47	\$2,497.11	\$78.47	\$70.95	\$0.00	\$0.00
948.000 Vehicle Lease	S	\$3,556.62	\$0.00	\$1,746.14	\$1,708.27	\$53.68	\$48.53	\$0.00	\$0.00
964.261 Cost Allocation Refund	D	\$41,883.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
966.000 State Extended Purchasing Program	S	\$230.00	\$0.00	\$112.92	\$110.47	\$3.47	\$3.14	\$0.00	\$0.00
988.000 Capital Outlay - Lease Financing	D	\$89,885.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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A. Department Costs

**Dept. 8: 101-265 Bldg & Gnds
Maint**

Description	Type	Amount	General Admin	Courthouse	Annex	703 W. Chisholm - 911/MDOC	MSU Coop Ext	Health Department	Other Buildings
991.000 Debt Service Payment (Lease) - Principal	D	\$20,588.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
993.000 Debt Serv Payment (Lease) - Interest	D	\$5,445.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rev - 693.001 Sale of Asset - Vehicle	S	-\$1,628.00	\$0.00	-\$799.27	-\$781.94	-\$24.57	-\$22.22	\$0.00	\$0.00
Subtotal - Services & Supplies		\$523,157.68	\$0.00	\$89,731.45	\$92,731.20	\$2,758.64	\$2,494.11	\$0.00	\$0.00
Department Cost Total		\$1,009,562.90	\$0.00	\$328,534.14	\$326,354.55	\$10,100.23	\$9,131.71	\$0.00	\$0.00
Adjustments to Cost									
991.000 Debt Service Payment (Lease) - Principal	D	-\$20,588.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
988.000 Capital Outlay - Lease Financing	D	-\$89,885.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
993.000 Debt Serv Payment (Lease) - Interest	D	-\$5,445.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
964.261 Cost Allocation Refund	D	-\$41,883.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal - Adjustments		-\$157,801.27	0	0	0	0	0	0	0
Total Costs After Adjustments		\$851,761.63	\$0.00	\$328,534.14	\$326,354.55	\$10,100.23	\$9,131.71	\$0.00	\$0.00
General Admin Distribution			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total		\$851,761.63	\$0.00	\$328,534.14	\$326,354.55	\$10,100.23	\$9,131.71	\$0.00	\$0.00

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A. Department Costs

**Dept. 8: 101-265 Bldg & Gnds
Maint**

Description	Type	Amount	Liability Ins
Personnel Costs			
Salaries	S1	\$364,407.40	\$0.00
Fringe Benefits	S	\$121,997.82	\$0.00
Subtotal - Personnel Costs		\$486,405.22	\$0.00
Services & Supplies Cost			
743.000 Gasoline & Diesel	S	\$9,199.89	\$0.00
783.000 Bldg/Grounds Supplies	S	\$5,528.41	\$0.00
784.000 Janitorial Supplies	S	\$8,236.99	\$0.00
801.000 Professional Service (OTIS)	P	\$4,945.91	\$0.00
801.002 Maintenance Uniform Service	S	\$3,187.25	\$0.00
802.000 Fire Suppression	S	\$2,611.27	\$0.00
803.000 Public Liability Insurance	P	\$177,641.00	\$177,641.00
826.000 Vehicle Maint Management	S	\$2,101.42	\$0.00
850.000 Telephone	S	\$237.65	\$0.00
851.000 Cell Phones	S	\$5,637.16	\$0.00
920.000 Natural Gas	S	\$20,861.70	\$0.00
920.005 Natural Gas-DHHS	S	\$5,387.38	\$0.00
921.000 Lights	S	\$62,583.56	\$0.00
921.005 Lights(Power)DHHS	S	\$5,147.05	\$0.00
922.000 Water and Sewage	S	\$6,230.50	\$0.00
922.005 Water & Sewage DHHS	S	\$501.42	\$0.00
925.000 Garbage Removal	S	\$3,766.54	\$0.00
931.000 Equipment Maintenance	S	\$18,245.34	\$0.00
931.001 Defibrillator Maintenance	S	\$317.87	\$0.00
932.000 Building Maintenance	S	\$6,110.99	\$0.00
933.000 Grounds Maintenance	S	\$7,123.05	\$0.00
934.000 Vehicle Maintenance	S	\$2,396.44	\$0.00
934.001 Outfit Maintenance Vehicle	S	\$5,199.00	\$0.00
948.000 Vehicle Lease	S	\$3,556.62	\$0.00
964.261 Cost Allocation Refund	D	\$41,883.27	\$0.00
966.000 State Extended Purchasing Program	S	\$230.00	\$0.00
988.000 Capital Outlay - Lease Financing	D	\$89,885.00	\$0.00

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A. Department Costs

**Dept. 8: 101-265 Bldg & Gnds
Maint**

Description	Type	Amount	Liability Ins
991.000 Debt Service Payment (Lease) - Principal	D	\$20,588.00	\$0.00
993.000 Debt Serv Payment (Lease) - Interest	D	\$5,445.00	\$0.00
Rev - 693.001 Sale of Asset - Vehicle	S	-\$1,628.00	\$0.00
Subtotal - Services & Supplies		\$523,157.68	\$177,641.00
Department Cost Total		\$1,009,562.90	\$177,641.00
Adjustments to Cost			
991.000 Debt Service Payment (Lease) - Principal	D	-\$20,588.00	\$0.00
988.000 Capital Outlay - Lease Financing	D	-\$89,885.00	\$0.00
993.000 Debt Serv Payment (Lease) - Interest	D	-\$5,445.00	\$0.00
964.261 Cost Allocation Refund	D	-\$41,883.27	\$0.00
Subtotal - Adjustments		-\$157,801.27	0
Total Costs After Adjustments		\$851,761.63	\$177,641.00
General Admin Distribution			\$0.00
Grand Total		\$851,761.63	\$177,641.00

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B. Incoming Costs (Default Spread Expenditures)

Dept. 8: 101-265 Bldg & Gnds Maint

Dept#	Department/Cost Pool	First Incoming	Second Incoming	Courthouse	Annex	703 W. Chisholm - 911/MDOC	MSU Coop Ext	Health Department	Other Buildings
1	Equipment Deprecation	\$31,724.76	\$413.27	\$12,396.00	\$12,313.77	\$381.09	\$344.55	\$0.00	\$0.00
2	Telephone System	\$187.13	\$2.44	\$73.12	\$72.63	\$2.25	\$2.03	\$0.00	\$0.00
2	Subtotal - Equipment Depreciation	\$31,911.89	\$415.71	\$12,469.12	\$12,386.40	\$383.34	\$346.58	\$0.00	\$0.00
1	County Coord.	\$5,863.18	\$2,685.76	\$3,297.42	\$3,275.55	\$101.37	\$91.65	\$0.00	\$0.00
2	HR / Payroll	\$3,935.68	\$1,790.30	\$2,208.57	\$2,193.92	\$67.90	\$61.39	\$0.00	\$0.00
3	Subtotal - 101-101 Board of Comm	\$9,798.86	\$4,476.06	\$5,506.00	\$5,469.47	\$169.27	\$153.04	\$0.00	\$0.00
1	County Admin	\$6,868.49	\$708.51	\$2,922.54	\$2,903.15	\$89.85	\$81.23	\$0.00	\$0.00
4	Subtotal - 101-173 Administrator	\$6,868.49	\$708.51	\$2,922.54	\$2,903.15	\$89.85	\$81.23	\$0.00	\$0.00
1	Personnel Services	\$520.28	\$53.35	\$221.25	\$219.79	\$6.80	\$6.15	\$0.00	\$0.00
3	Audit	\$3,092.10	\$93.64	\$1,228.78	\$1,220.63	\$37.78	\$34.15	\$0.00	\$0.00
4	Cost Plan	\$912.90	\$50.83	\$371.72	\$369.25	\$11.43	\$10.33	\$0.00	\$0.00
7	MERS Unfunded Liability	\$36,345.33	\$1,083.22	\$14,436.62	\$14,340.84	\$443.83	\$401.27	\$0.00	\$0.00
10	Admin Costs	\$449.84	\$15.20	\$179.37	\$178.18	\$5.51	\$4.99	\$0.00	\$0.00
5	Subtotal - 101-200 County General	\$41,320.46	\$1,296.23	\$16,437.74	\$16,328.69	\$505.35	\$456.89	\$0.00	\$0.00
1	Accounting	\$5,765.72	\$1,451.32	\$2,783.69	\$2,765.22	\$85.58	\$77.37	\$0.00	\$0.00
2	HR / Payroll	\$7,169.50	\$1,862.00	\$3,483.55	\$3,460.44	\$107.10	\$96.83	\$0.00	\$0.00
6	Subtotal - 101-215 County Clerk	\$12,935.22	\$3,313.31	\$6,267.24	\$6,225.67	\$192.68	\$174.20	\$0.00	\$0.00
1	GF Acct'g	\$7,808.02	\$1,820.64	\$3,713.88	\$3,689.25	\$114.18	\$103.23	\$0.00	\$0.00
7	Subtotal - 101-253 Treasurer	\$7,808.02	\$1,820.64	\$3,713.88	\$3,689.25	\$114.18	\$103.23	\$0.00	\$0.00
7	Liability Ins	\$0.00	\$9,230.95	\$3,560.48	\$3,536.86	\$109.46	\$98.96	\$0.00	\$0.00
8	Subtotal - 101-265 Bldg & Gnds Maint	\$0.00	\$9,230.95	\$3,560.48	\$3,536.86	\$109.46	\$98.96	\$0.00	\$0.00
1	Network Services	\$0.00	\$10,883.37	\$4,197.84	\$4,169.99	\$129.06	\$116.68	\$0.00	\$0.00
2	Financial Software	\$0.00	\$1,235.70	\$476.62	\$473.46	\$14.65	\$13.25	\$0.00	\$0.00
4	Copier Supplies and Use	\$0.00	\$664.79	\$256.42	\$254.72	\$7.88	\$7.13	\$0.00	\$0.00
9	Subtotal - 101-228 Data Processing / FD402 Equip - DP	\$0.00	\$12,783.86	\$4,930.88	\$4,898.17	\$151.59	\$137.06	\$0.00	\$0.00
1	Personnel	\$0.00	\$238.40	\$91.95	\$91.34	\$2.83	\$2.56	\$0.00	\$0.00
10	Subtotal - 101-270 Human Resources	\$0.00	\$238.40	\$91.95	\$91.34	\$2.83	\$2.56	\$0.00	\$0.00
1	Self-Insurance	\$0.00	\$150.45	\$58.03	\$57.65	\$1.78	\$1.61	\$0.00	\$0.00
11	Subtotal - 677 Self-Ins. Fund	\$0.00	\$150.45	\$58.03	\$57.65	\$1.78	\$1.61	\$0.00	\$0.00
Total Incoming		\$110,642.94	\$34,434.14	\$55,957.88	\$55,586.64	\$1,720.33	\$1,555.37	\$0.00	\$0.00
C. Total Allocated			\$996,838.70	\$384,492.02	\$381,941.18	\$11,820.56	\$10,687.08	\$0.00	\$0.00
				38.57%	38.32%	1.19%	1.07%	0%	0%

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B. Incoming Costs (Default Spread Expenditures)

**Dept. 8: 101-265 Bldg & Gnds
Maint**

Dept#	Department/Cost Pool	First Incoming	Second Incoming	Liability Ins
1	Equipment Deprecation	\$31,724.76	\$413.27	\$6,702.62
2	Telephone System	\$187.13	\$2.44	\$39.54
2	Subtotal - Equipment Depreciation	\$31,911.89	\$415.71	\$6,742.15
1	County Coord.	\$5,863.18	\$2,685.76	\$1,782.94
2	HR / Payroll	\$3,935.68	\$1,790.30	\$1,194.19
3	Subtotal - 101-101 Board of Comm	\$9,798.86	\$4,476.06	\$2,977.14
1	County Admin	\$6,868.49	\$708.51	\$1,580.24
4	Subtotal - 101-173 Administrator	\$6,868.49	\$708.51	\$1,580.24
1	Personnel Services	\$520.28	\$53.35	\$119.63
3	Audit	\$3,092.10	\$93.64	\$664.41
4	Cost Plan	\$912.90	\$50.83	\$200.99
7	MERS Unfunded Liability	\$36,345.33	\$1,083.22	\$7,805.99
10	Admin Costs	\$449.84	\$15.20	\$96.99
5	Subtotal - 101-200 County General	\$41,320.46	\$1,296.23	\$8,888.02
1	Accounting	\$5,765.72	\$1,451.32	\$1,505.16
2	HR / Payroll	\$7,169.50	\$1,862.00	\$1,883.58
6	Subtotal - 101-215 County Clerk	\$12,935.22	\$3,313.31	\$3,388.75
1	GF Acct'g	\$7,808.02	\$1,820.64	\$2,008.13
7	Subtotal - 101-253 Treasurer	\$7,808.02	\$1,820.64	\$2,008.13
7	Liability Ins	\$0.00	\$9,230.95	\$1,925.18
8	Subtotal - 101-265 Bldg & Gnds Maint	\$0.00	\$9,230.95	\$1,925.18
1	Network Services	\$0.00	\$10,883.37	\$2,269.81
2	Financial Software	\$0.00	\$1,235.70	\$257.71
4	Copier Supplies and Use	\$0.00	\$664.79	\$138.65
9	Subtotal - 101-228 Data Processing / FD402 Equip - DP	\$0.00	\$12,783.86	\$2,666.17
1	Personnel	\$0.00	\$238.40	\$49.72
10	Subtotal - 101-270 Human Resources	\$0.00	\$238.40	\$49.72
1	Self-Insurance	\$0.00	\$150.45	\$31.38
11	Subtotal - 677 Self-Ins. Fund	\$0.00	\$150.45	\$31.38
Total Incoming		\$110,642.94	\$34,434.14	\$30,256.87
C. Total Allocated			\$996,838.70	\$207,897.87

20.86%

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Allocation Details

Cost Pool 1: Courthouse

**Dept. 8: 101-265 Bldg & Gnds
Maint**

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	710	3.16%	\$11,739.84	\$0.00	\$11,739.84	\$0.00	\$11,739.84
4	101-173 Administrator	67	0.3%	\$1,107.84	\$0.00	\$1,107.84	\$0.00	\$1,107.84
6	101-215 County Clerk	1,896	8.45%	\$31,350.33	\$0.00	\$31,350.33	\$0.00	\$31,350.33
7	101-253 Treasurer	1,737	7.74%	\$28,721.27	\$0.00	\$28,721.27	\$0.00	\$28,721.27
9	101-228 Data Processing / FD402 Equip - DP	1,428	6.36%	\$23,611.96	\$0.00	\$23,611.96	\$1,051.34	\$24,663.30
10	101-270 Human Resources	192	0.86%	\$3,174.72	\$0.00	\$3,174.72	\$141.36	\$3,316.07
13	101-257 Equalization	1,876	8.36%	\$31,019.63	\$0.00	\$31,019.63	\$1,381.17	\$32,400.80
47	101-711 Reg. of Deeds	2,042	9.1%	\$33,764.44	\$0.00	\$33,764.44	\$1,503.39	\$35,267.82
58	217 Multi-Co. Circuit Court Fund	12,502	55.69%	\$206,720.36	\$0.00	\$206,720.36	\$9,204.38	\$215,924.74
SubTotal		22,450	100%	\$371,210.38	\$0.00	\$371,210.38	\$13,281.64	\$384,492.02
Direct Bills						-\$0.00		-\$0.00
Total						\$371,210.38		\$384,492.02

Allocation Basis Units: Assigned Square Footage, Courthouse

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Allocation Details

Cost Pool 2: Annex

Dept. 8: 101-265 Bldg & Gnds
Maint

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	1,458	10.45%	\$38,542.84	\$0.00	\$38,542.84	\$0.00	\$38,542.84
6	101-215 County Clerk	117	0.84%	\$3,092.94	\$0.00	\$3,092.94	\$0.00	\$3,092.94
21	101-278 Public Conserv.	50	0.36%	\$1,321.77	\$0.00	\$1,321.77	\$53.31	\$1,375.08
23	101-286 District Court	4,298	30.81%	\$113,619.43	\$0.00	\$113,619.43	\$4,582.65	\$118,202.08
24	101-294 Probate Court	659	4.72%	\$17,420.94	\$0.00	\$17,420.94	\$702.65	\$18,123.59
26	101-296 Pros. Att'y	1,964	14.08%	\$51,919.16	\$0.00	\$51,919.16	\$2,094.07	\$54,013.24
57	216 Family Div. - Juvenile	2,552	18.3%	\$67,463.19	\$0.00	\$67,463.19	\$2,721.02	\$70,184.21
59	218 Multi-Co. FOC Fund	2,497	17.9%	\$66,009.24	\$0.00	\$66,009.24	\$2,662.37	\$68,671.62
75	276 Housing Comm Fund	354	2.54%	\$9,358.14	\$0.00	\$9,358.14	\$377.45	\$9,735.58
SubTotal		13,949	100%	\$368,747.66	\$0.00	\$368,747.66	\$13,193.52	\$381,941.18
Direct Bills						-\$0.00		-\$0.00
Total						\$368,747.66		\$381,941.18

Allocation Basis Units: Assigned Square Footage, Annex

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Allocation Details

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

Dept. 8: 101-265 Bldg & Gnds
Maint

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25	101-295 Multi-County Probation	2,278	49.77%	\$5,679.94	\$0.00	\$5,679.94	\$203.22	\$5,883.16
38	101-426 Emerg'y Prepare	917	20.03%	\$2,286.44	\$0.00	\$2,286.44	\$81.81	\$2,368.24
67	261 Enhanced 911 Fund	1,382	30.19%	\$3,445.86	\$0.00	\$3,445.86	\$123.29	\$3,569.15
SubTotal		4,577	100%	\$11,412.24	\$0.00	\$11,412.24	\$408.32	\$11,820.56
Direct Bills						-\$0.00		-\$0.00
Total						\$11,412.24		\$11,820.56

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

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Allocation Details

Cost Pool 4: MSU Coop Ext

Dept. 8: 101-265 Bldg & Gnds
Maint

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46	101-710 MSU Extension	2,310	100%	\$10,317.91	\$0.00	\$10,317.91	\$369.17	\$10,687.08
SubTotal		2,310	100%	\$10,317.91	\$0.00	\$10,317.91	\$369.17	\$10,687.08
Direct Bills						-\$0.00		-\$0.00
Total						\$10,317.91		\$10,687.08

Allocation Basis Units: Assigned Square Footage, MSU Extension

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Allocation Details

Cost Pool 5: Health Department

Dept. 8: 101-265 Bldg & Gnds
Maint

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63	246 District Health Dept Bldg	100	100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SubTotal		100	100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Direct Bills						-\$0.00		-\$0.00
Total						\$0.00		\$0.00

Allocation Basis Units: Direct to 246 District Health Dept Bldg

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Allocation Details

Cost Pool 6: Other Buildings

Dept. 8: 101-265 Bldg & Gnds
Maint

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100	General Gov / Unallowable	100	100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SubTotal		100	100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Direct Bills						-\$0.00		-\$0.00
Total						\$0.00		\$0.00

Allocation Basis Units: Direct to General Gov / Unallowable

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Allocation Details

Cost Pool 7: Liability Ins

**Dept. 8: 101-265 Bldg & Gnds
Maint**

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	357,510	1.84%	\$3,686.20	\$0.00	\$3,686.20	\$0.00	\$3,686.20
4	101-173 Administrator	135,450	0.7%	\$1,396.59	\$0.00	\$1,396.59	\$0.00	\$1,396.59
5	101-200 County General	728,459	3.74%	\$7,510.97	\$0.00	\$7,510.97	\$0.00	\$7,510.97
6	101-215 County Clerk	352,470	1.81%	\$3,634.23	\$0.00	\$3,634.23	\$0.00	\$3,634.23
7	101-253 Treasurer	233,599	1.2%	\$2,408.58	\$0.00	\$2,408.58	\$0.00	\$2,408.58
8	101-265 Bldg & Gnds Maint	895,273	4.6%	\$9,230.95	\$0.00	\$9,230.95	\$0.00	\$9,230.95
9	101-228 Data Processing / FD402 Equip - DP	625,791	3.21%	\$6,452.38	\$0.00	\$6,452.38	\$268.08	\$6,720.46
10	101-270 Human Resources	267	0%	\$2.75	\$0.00	\$2.75	\$0.11	\$2.87
11	677 Self-Ins. Fund	950	0%	\$9.80	\$0.00	\$9.80	\$0.41	\$10.20
12	101-245 Survey & Remonument	48,150	0.25%	\$496.46	\$0.00	\$496.46	\$20.63	\$517.09
13	101-257 Equalization	228,085	1.17%	\$2,351.73	\$0.00	\$2,351.73	\$97.71	\$2,449.44
14	101-261 Elections	3,197	0.02%	\$32.96	\$0.00	\$32.96	\$1.37	\$34.33
16	101-267 DHS State Lease	17,251	0.09%	\$177.87	\$0.00	\$177.87	\$7.39	\$185.26
17	101-268 Fairgrounds	87,131	0.45%	\$898.39	\$0.00	\$898.39	\$37.33	\$935.71
19	101-276 CVR Navigator	38,565	0.2%	\$397.63	\$0.00	\$397.63	\$16.52	\$414.16
20	101-277 Victims' Rights Services	78,253	0.4%	\$806.85	\$0.00	\$806.85	\$33.52	\$840.37
21	101-278 Public Conserv.	67,199	0.35%	\$692.87	\$0.00	\$692.87	\$28.79	\$721.66
22	101-279 Public Advocate - Fam/Prob	196,842	1.01%	\$2,029.59	\$0.00	\$2,029.59	\$84.32	\$2,113.92
23	101-286 District Court	540,259	2.78%	\$5,570.48	\$0.00	\$5,570.48	\$231.44	\$5,801.92
24	101-294 Probate Court	311,662	1.6%	\$3,213.47	\$0.00	\$3,213.47	\$133.51	\$3,346.98
25	101-295 Multi-County Probation	1,423	0.01%	\$14.67	\$0.00	\$14.67	\$0.61	\$15.28
26	101-296 Pros. Att'y	557,215	2.86%	\$5,745.31	\$0.00	\$5,745.31	\$238.70	\$5,984.02
28	101-299 Adult Drug Court	12,718	0.07%	\$131.13	\$0.00	\$131.13	\$5.45	\$136.58
29	101-301 Sheriff Dept / Jail	1,535,515	7.89%	\$15,832.33	\$0.00	\$15,832.33	\$657.80	\$16,490.12
30	101-304 Sec. Road Patrol	97,576	0.5%	\$1,006.08	\$0.00	\$1,006.08	\$41.80	\$1,047.88
31	101-306 DNR Safety Programs	52,857	0.27%	\$545.00	\$0.00	\$545.00	\$22.64	\$567.64
32	101-307 School Liaison Program	93,683	0.48%	\$965.94	\$0.00	\$965.94	\$40.13	\$1,006.08
33	101-309 Special Invest.	4,923	0.03%	\$50.76	\$0.00	\$50.76	\$2.11	\$52.87
34	101-312 Stone Garden Fed Grant	92,220	0.47%	\$950.86	\$0.00	\$950.86	\$39.51	\$990.36
36	101-314 HUNT Program	23,234	0.12%	\$239.56	\$0.00	\$239.56	\$9.95	\$249.51
37	101-351 Jail	2,419,952	12.43%	\$24,951.54	\$0.00	\$24,951.54	\$1,036.68	\$25,988.23
38	101-426 Emerg'y Prepare	67,272	0.35%	\$693.63	\$0.00	\$693.63	\$28.82	\$722.44
39	101-430 Ordinance Enforce Off'r	143,941	0.74%	\$1,484.14	\$0.00	\$1,484.14	\$61.66	\$1,545.80

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Allocation Details

Cost Pool 7: Liability Ins

**Dept. 8: 101-265 Bldg & GnDs
Maint**

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40	101-442 Drain Comm.	17,026	0.09%	\$175.55	\$0.00	\$175.55	\$7.29	\$182.84
41	101-602 NE MI Mental Health	139,103	0.71%	\$1,434.26	\$0.00	\$1,434.26	\$59.59	\$1,493.85
42	101-648 Medical Examiner	83,522	0.43%	\$861.18	\$0.00	\$861.18	\$35.78	\$896.96
43	101-690 Home Improvement	61,884	0.32%	\$638.07	\$0.00	\$638.07	\$26.51	\$664.58
44	101-702 Planning Comm.	9,646	0.05%	\$99.46	\$0.00	\$99.46	\$4.13	\$103.59
45	101-704 Com Dev Approp to Outside Orgs	126,775	0.65%	\$1,307.15	\$0.00	\$1,307.15	\$54.31	\$1,361.46
46	101-710 MSU Extension	83,940	0.43%	\$865.49	\$0.00	\$865.49	\$35.96	\$901.44
47	101-711 Reg. of Deeds	222,401	1.14%	\$2,293.12	\$0.00	\$2,293.12	\$95.27	\$2,388.40
52	208-69x Parks & Rec Fund	241,206	1.24%	\$2,487.02	\$0.00	\$2,487.02	\$103.33	\$2,590.35
53	210 Ambulance Fund	1,058,893	5.44%	\$10,917.99	\$0.00	\$10,917.99	\$453.62	\$11,371.61
54	213 New Jail Millage	524	0%	\$5.40	\$0.00	\$5.40	\$0.22	\$5.63
55	214 American Rescue Plan	800,457	4.11%	\$8,253.32	\$0.00	\$8,253.32	\$342.91	\$8,596.23
57	216 Family Div. - Juvenile	563,971	2.9%	\$5,814.97	\$0.00	\$5,814.97	\$241.60	\$6,056.57
58	217 Multi-Co. Circuit Court Fund	455,524	2.34%	\$4,696.80	\$0.00	\$4,696.80	\$195.14	\$4,891.94
59	218 Multi-Co. FOC Fund	562,216	2.89%	\$5,796.87	\$0.00	\$5,796.87	\$240.85	\$6,037.72
63	246 District Health Dept Bldg	97,487	0.5%	\$1,005.17	\$0.00	\$1,005.17	\$41.76	\$1,046.93
64	256 ROD Auto Fund	8,289	0.04%	\$85.47	\$0.00	\$85.47	\$3.55	\$89.02
65	259 Crim. Justice Train. Fund	2,385	0.01%	\$24.59	\$0.00	\$24.59	\$1.02	\$25.61
66	260 Indigent Defense	1,051,485	5.4%	\$10,841.61	\$0.00	\$10,841.61	\$450.44	\$11,292.05
67	261 Enhanced 911 Fund	936,301	4.81%	\$9,653.97	\$0.00	\$9,653.97	\$401.10	\$10,055.08
68	263 Concealed Pistol Licensing	379	0%	\$3.91	\$0.00	\$3.91	\$0.16	\$4.07
69	264 Local Correct. Officer Train.	10,684	0.05%	\$110.16	\$0.00	\$110.16	\$4.58	\$114.74
70	266 Huron Undercover Narcotic Team	135,557	0.7%	\$1,397.70	\$0.00	\$1,397.70	\$58.07	\$1,455.77
71	269 Law Library Fund	4,907	0.03%	\$50.59	\$0.00	\$50.59	\$2.10	\$52.70
74	273 Plaza Pool Fund	285,816	1.47%	\$2,946.98	\$0.00	\$2,946.98	\$122.44	\$3,069.42
75	276 Housing Comm Fund	325,701	1.67%	\$3,358.22	\$0.00	\$3,358.22	\$139.53	\$3,497.75
76	280 Youth & Rec Fund	478,779	2.46%	\$4,936.58	\$0.00	\$4,936.58	\$205.10	\$5,141.68
79	287 Older Persons Act Fund	607,082	3.12%	\$6,259.48	\$0.00	\$6,259.48	\$260.07	\$6,519.54
80	290 Dept. of Human Services	8,169	0.04%	\$84.23	\$0.00	\$84.23	\$3.50	\$87.73
81	292 Child Care Fund	887,397	4.56%	\$9,149.74	\$0.00	\$9,149.74	\$380.15	\$9,529.89
82	293 Veterans' Affairs	149,668	0.77%	\$1,543.19	\$0.00	\$1,543.19	\$64.12	\$1,607.31
87	363 Capital Improve P&I Debt Fund	50	0%	\$0.52	\$0.00	\$0.52	\$0.02	\$0.54
88	366 Jail Bldg Debt	575	0%	\$5.93	\$0.00	\$5.93	\$0.25	\$6.18

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Allocation Details

Cost Pool 7: Liability Ins

Dept. 8: 101-265 Bldg & Gnds
Maint

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
SubTotal		19,466,691	100%	\$200,716.38	\$0.00	\$200,716.38	\$7,181.49	\$207,897.87
Direct Bills						-\$0.00		-\$0.00
Total						\$200,716.38		\$207,897.87

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

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Allocation Summary

Dept. 8: 101-265 Bldg & Gnds Maint

Dept#	Department Name	Courthouse	Annex	703 W. Chisholm - 911/MDOC	MSU Coop Ext	Health Department	Other Buildings	Liability Ins	Total
R	Residual Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	101-101 Board of Comm	\$11,739.84	\$38,542.84	\$0.00	\$0.00	\$0.00	\$0.00	\$3,686.20	\$53,968.88
4	101-173 Administrator	\$1,107.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,396.59	\$2,504.44
5	101-200 County General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,510.97	\$7,510.97
6	101-215 County Clerk	\$31,350.33	\$3,092.94	\$0.00	\$0.00	\$0.00	\$0.00	\$3,634.23	\$38,077.51
7	101-253 Treasurer	\$28,721.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,408.58	\$31,129.85
8	101-265 Bldg & Gnds Maint	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,230.95	\$9,230.95
9	101-228 Data Processing / FD402 Equip - DP	\$24,663.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,720.46	\$31,383.76
10	101-270 Human Resources	\$3,316.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.87	\$3,318.94
11	677 Self-Ins. Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10.20	\$10.20
12	101-245 Survey & Remonument	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$517.09	\$517.09
13	101-257 Equalization	\$32,400.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,449.44	\$34,850.24
14	101-261 Elections	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34.33	\$34.33
16	101-267 DHS State Lease	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$185.26	\$185.26
17	101-268 Fairgrounds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$935.71	\$935.71
19	101-276 CVR Navigator	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$414.16	\$414.16
20	101-277 Victims' Rights Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$840.37	\$840.37
21	101-278 Public Conserv.	\$0.00	\$1,375.08	\$0.00	\$0.00	\$0.00	\$0.00	\$721.66	\$2,096.74
22	101-279 Public Advocate - Fam/Prob	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,113.92	\$2,113.92
23	101-286 District Court	\$0.00	\$118,202.08	\$0.00	\$0.00	\$0.00	\$0.00	\$5,801.92	\$124,004.01
24	101-294 Probate Court	\$0.00	\$18,123.59	\$0.00	\$0.00	\$0.00	\$0.00	\$3,346.98	\$21,470.57
25	101-295 Multi-County Probation	\$0.00	\$0.00	\$5,883.16	\$0.00	\$0.00	\$0.00	\$15.28	\$5,898.44
26	101-296 Pros. Att'y	\$0.00	\$54,013.24	\$0.00	\$0.00	\$0.00	\$0.00	\$5,984.02	\$59,997.25
28	101-299 Adult Drug Court	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$136.58	\$136.58
29	101-301 Sheriff Dept / Jail	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,490.12	\$16,490.12
30	101-304 Sec. Road Patrol	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,047.88	\$1,047.88
31	101-306 DNR Safety Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$567.64	\$567.64
32	101-307 School Liaison Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,006.08	\$1,006.08
33	101-309 Special Invest.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$52.87	\$52.87
34	101-312 Stone Garden Fed Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$990.36	\$990.36
36	101-314 HUNT Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$249.51	\$249.51
37	101-351 Jail	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,988.23	\$25,988.23
38	101-426 Emerg'y Prepare	\$0.00	\$0.00	\$2,368.24	\$0.00	\$0.00	\$0.00	\$722.44	\$3,090.69
39	101-430 Ordinance Enforce Off'r	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,545.80	\$1,545.80

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Allocation Summary

**Dept. 8: 101-265 Bldg & Gnds
Maint**

Dept#	Department Name	Courthouse	Annex	703 W. Chisholm - 911/MDOC	MSU Coop Ext	Health Department	Other Buildings	Liability Ins	Total
40	101-442 Drain Comm.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$182.84	\$182.84
41	101-602 NE MI Mental Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,493.85	\$1,493.85
42	101-648 Medical Examiner	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$896.96	\$896.96
43	101-690 Home Improvement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$664.58	\$664.58
44	101-702 Planning Comm.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$103.59	\$103.59
45	101-704 Com Dev Approp to Outside Orgs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,361.46	\$1,361.46
46	101-710 MSU Extension	\$0.00	\$0.00	\$0.00	\$10,687.08	\$0.00	\$0.00	\$901.44	\$11,588.52
47	101-711 Reg. of Deeds	\$35,267.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,388.40	\$37,656.22
52	208-69x Parks & Rec Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,590.35	\$2,590.35
53	210 Ambulance Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,371.61	\$11,371.61
54	213 New Jail Millage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5.63	\$5.63
55	214 American Rescue Plan	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,596.23	\$8,596.23
57	216 Family Div. - Juvenile	\$0.00	\$70,184.21	\$0.00	\$0.00	\$0.00	\$0.00	\$6,056.57	\$76,240.78
58	217 Multi-Co. Circuit Court Fund	\$215,924.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,891.94	\$220,816.69
59	218 Multi-Co. FOC Fund	\$0.00	\$68,671.62	\$0.00	\$0.00	\$0.00	\$0.00	\$6,037.72	\$74,709.34
63	246 District Health Dept Bldg	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,046.93	\$1,046.93
64	256 ROD Auto Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$89.02	\$89.02
65	259 Crim. Justice Train. Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25.61	\$25.61
66	260 Indigent Defense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,292.05	\$11,292.05
67	261 Enhanced 911 Fund	\$0.00	\$0.00	\$3,569.15	\$0.00	\$0.00	\$0.00	\$10,055.08	\$13,624.23
68	263 Concealed Pistol Licensing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4.07	\$4.07
69	264 Local Correct. Officer Train.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$114.74	\$114.74
70	266 Huron Undercover Narcotic Team	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,455.77	\$1,455.77
71	269 Law Library Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$52.70	\$52.70
74	273 Plaza Pool Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,069.42	\$3,069.42
75	276 Housing Comm Fund	\$0.00	\$9,735.58	\$0.00	\$0.00	\$0.00	\$0.00	\$3,497.75	\$13,233.34
76	280 Youth & Rec Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,141.68	\$5,141.68
79	287 Older Persons Act Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,519.54	\$6,519.54
80	290 Dept. of Human Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$87.73	\$87.73
81	292 Child Care Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,529.89	\$9,529.89
82	293 Veterans' Affairs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,607.31	\$1,607.31
87	363 Capital Improve P&I Debt Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.54	\$0.54
88	366 Jail Bldg Debt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6.18	\$6.18

Alpena County, Michigan
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Allocation Summary

**Dept. 8: 101-265 Bldg & Gnds
Maint**

Dept#	Department Name	Courthouse	Annex	703 W. Chisholm - 911/MDOC	MSU Coop Ext	Health Department	Other Buildings	Liability Ins	Total
Direct Bills		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total		\$384,492.02	\$381,941.18	\$11,820.56	\$10,687.08	\$0.00	\$0.00	\$207,897.87	\$996,838.70

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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.

Phones - VOIP phone costs are identified in this function and are allocated to all departments on the number of lines.

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.

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2 CFR Part 200 Cost Allocation Plan - FY2023

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A. Department Costs

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

Description	Type	Amount	General Admin	Network Services	Financial Software	Copier Lease	Copier Supplies and Use	VOIP	DP Specific
Personnel Costs									
Salaries	S1	\$185,895.99	\$0.00	\$185,895.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fringe Benefits	S	\$49,295.27	\$0.00	\$49,295.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal - Personnel Costs		\$235,191.26	\$0.00	\$235,191.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Services & Supplies Cost									
727.000 Supplies	S	\$16,017.98	\$0.00	\$16,017.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
738.000 Copier Supplies/Per Copy Charge	P	\$10,179.23	\$0.00	\$0.00	\$0.00	\$0.00	\$10,179.23	\$0.00	\$0.00
803.000 Consulting Fees	S	\$11,204.11	\$0.00	\$11,204.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
803.002 Cyber Liability Insurance	S	\$9,889.50	\$0.00	\$9,889.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
803.003 Control Solu HVAC Mainten Agreem	S	\$2,095.00	\$0.00	\$2,095.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
820.001 Svc Agree JIS - District Court	P	\$11,517.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,517.99
820.002 Svc Agree - Register of Deeds	P	\$29,141.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,141.78
820.003 Svc Agree - Sheriff Core (Records)	P	\$18,639.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,639.00
820.004 Svc -Sheriff Livescan IDNetworks	P	\$6,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,100.00
820.004 Svc Agree - Jail Tracker	P	\$4,603.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,603.56
820.006 Sheriff - Net Motion	P	\$3,180.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,180.00
820.007 Sheriff - Lexis Nexis Maintenance	P	\$2,024.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,024.10
820.008 Sheriff - Transunion	P	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
820.011 Svc Agree - Equal Apex Assr	P	\$1,710.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,710.00
820.014 Svc Agree - Time Management	P	\$5,381.15	\$0.00	\$5,381.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
820.016 Svc Agree - Cherry Land, Clk & PA	P	\$18,598.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,598.50
820.018 Svc Agree JIS - Probate Court	P	\$3,761.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,761.82
820.019 Svc Agree E911 ESRI	P	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00
820.021 Svc Agree - Anti Virus	P	\$8,297.25	\$0.00	\$8,297.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
820.024 Merit Internet	P	\$3,657.86	\$0.00	\$3,657.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
820.025 Office 365 License Subscriptions	P	\$13,041.60	\$0.00	\$13,041.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
820.028 Svc Agree - Mailstore	P	\$1,950.00	\$0.00	\$1,950.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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A. Department Costs

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

Description	Type	Amount	General Admin	Network Services	Financial Software	Copier Lease	Copier Supplies and Use	VOIP	DP Specific
820.032 Svc Agreement - DEKETO	P	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
820.033 Svc Agree - BS&A.Net	P	\$25,525.00	\$0.00	\$0.00	\$25,525.00	\$0.00	\$0.00	\$0.00	\$0.00
820.036 Svc Agree - BFA	P	\$6,480.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,480.00
820.037 Svc Agree - Board Book Subscription	P	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00
820.038 Svc Agree - BOMGAR	P	\$3,207.90	\$0.00	\$3,207.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
850.000 Telephone	S	\$501.04	\$0.00	\$501.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
851.000 Cellular	S	\$2,534.16	\$0.00	\$2,534.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
851.002 State of MI LEIN VPN	P	\$1,548.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,548.00
851.004 Cellular - Sheriff (MDT)	P	\$5,705.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,705.02
860.000 Travel	S	\$1,436.32	\$0.00	\$1,436.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
931.000 Equipment Maintenance	P	\$27,894.16	\$0.00	\$27,894.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
940.000 Copier Rental	P	\$5,558.00	\$0.00	\$0.00	\$0.00	\$5,558.00	\$0.00	\$0.00	\$0.00
940.001 CISCO Switch Lease	P	\$6,027.66	\$0.00	\$6,027.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
955.001 Education & Training Reimbursement	S	\$4,126.91	\$0.00	\$4,126.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
955.002 GMIS Annual Dues	S	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
956.000 Software Purchases	P	\$45,475.01	\$0.00	\$45,475.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
956.001 BS&A Cash to Accrual	P	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00
964.261 Cost Allocation Refund	D	\$59,274.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rev - 676.012 City Bomgar Maintenanc	P	-\$1,069.30	\$0.00	-\$1,069.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rev - 676.011 City State of Mi Lein Vpn	P	-\$774.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$774.00
Rev - 676.013 City Anti Virus	S	-\$2,765.75	\$0.00	-\$2,765.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rev - 676.015 City Netmotion Maintenance	P	-\$1,060.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$1,060.00
Rev - 676.016 City Control Solutions Maintenance	S	-\$1,047.50	\$0.00	-\$1,047.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rev - 677.000 Reimb & Refund	P	-\$1,116.24	-\$1,116.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rev - 677.002 City of Alpena MIS Contract	S	-\$110,812.00	\$0.00	-\$110,812.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rev - 677.015 Reimburs City Portion Merit Intern	S	-\$1,272.00	\$0.00	-\$1,272.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rev - 684.000 Miscellaneous Revenue	P	-\$21,067.04	-\$21,067.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal - Services & Supplies		\$246,900.67	-\$22,183.28	\$45,971.06	\$28,025.00	\$5,558.00	\$10,179.23	\$0.00	\$120,075.77

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2023

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A. Department Costs

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

Description	Type	Amount	General Admin	Network Services	Financial Software	Copier Lease	Copier Supplies and Use	VOIP	DP Specific
Department Cost Total		\$482,091.93	-\$22,183.28	\$281,162.32	\$28,025.00	\$5,558.00	\$10,179.23	\$0.00	\$120,075.77
Adjustments to Cost									
964.261 Cost Allocation Refund	D	-\$59,274.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal - Adjustments		-\$59,274.89	0	0	0	0	0	0	0
Total Costs After Adjustments		\$422,817.04	-\$22,183.28	\$281,162.32	\$28,025.00	\$5,558.00	\$10,179.23	\$0.00	\$120,075.77
General Admin Distribution			\$22,183.28	-\$22,183.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total		\$422,817.04	\$0.00	\$258,979.04	\$28,025.00	\$5,558.00	\$10,179.23	\$0.00	\$120,075.77

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B. Incoming Costs (Default Spread Custom %)

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

Dept#	Department/Cost Pool	First Incoming	Second Incoming	Network Services	Financial Software	Copier Lease	Copier Supplies and Use	VOIP	DP Specific
1	Courthouse	\$1,388.25	\$19.24	\$1,407.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1	Subtotal - Building Depreciation	\$1,388.25	\$19.24	\$1,407.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1	Equipment Deprecation	\$26,408.89	\$344.02	\$26,752.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Telephone System	\$311.89	\$4.06	\$315.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Subtotal - Equipment Depreciation	\$26,720.78	\$348.09	\$27,068.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1	County Coord.	\$4,098.33	\$1,877.34	\$5,975.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	HR / Payroll	\$1,193.65	\$542.98	\$1,736.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	Subtotal - 101-101 Board of Comm	\$5,291.98	\$2,420.32	\$7,712.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1	County Admin	\$4,801.04	\$495.24	\$5,296.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	Subtotal - 101-173 Administrator	\$4,801.04	\$495.24	\$5,296.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1	Personnel Services	\$157.80	\$16.18	\$173.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	Audit	\$2,161.36	\$65.46	\$2,226.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	Cost Plan	\$912.90	\$50.83	\$963.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6	Shared Use Vehicle	\$334.82	\$27.62	\$362.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7	MERS Unfunded Liability	\$11,023.19	\$328.53	\$11,351.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	Admin Costs	\$314.44	\$10.62	\$325.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	Subtotal - 101-200 County General	\$14,904.50	\$499.23	\$15,403.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1	Accounting	\$4,030.21	\$1,014.46	\$5,044.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	HR / Payroll	\$2,174.44	\$564.73	\$2,739.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6	Subtotal - 101-215 County Clerk	\$6,204.65	\$1,579.19	\$7,783.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1	GF Acct'g	\$4,885.72	\$1,139.23	\$6,024.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Non-GF Acct'g	\$1,246.74	\$249.20	\$1,495.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7	Subtotal - 101-253 Treasurer	\$6,132.46	\$1,388.43	\$7,520.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1	Courthouse	\$23,611.96	\$1,051.34	\$24,663.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7	Liability Ins	\$6,452.38	\$268.08	\$6,720.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	Subtotal - 101-265 Bldg & Gnds Maint	\$30,064.34	\$1,319.42	\$31,383.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1	Network Services	\$0.00	\$13,992.91	\$13,992.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Financial Software	\$0.00	\$863.74	\$863.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	Copier Supplies and Use	\$0.00	\$201.63	\$201.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	Subtotal - 101-228 Data Processing / FD402 Equip - DP	\$0.00	\$15,058.28	\$15,058.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1	Personnel	\$0.00	\$72.30	\$72.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	Subtotal - 101-270 Human Resources	\$0.00	\$72.30	\$72.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1	Self-Insurance	\$0.00	\$45.63	\$45.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	Subtotal - 677 Self-Ins. Fund	\$0.00	\$45.63	\$45.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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B. Incoming Costs (Default Spread Custom %)

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

Dept#	Department/Cost Pool	First Incoming	Second Incoming	Network Services	Financial Software	Copier Lease	Copier Supplies and Use	VOIP	DP Specific
Total Incoming		\$95,508.00	\$23,245.37	\$118,753.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
C. Total Allocated			\$541,570.41	\$377,732.41	\$28,025.00	\$5,558.00	\$10,179.23	\$0.00	\$120,075.77
				69.75%	5.17%	1.03%	1.88%	0%	22.17%

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Allocation Details

Cost Pool 1: Network Services

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

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	19	8.33%	\$29,540.59	\$0.00	\$29,540.59	\$0.00	\$29,540.59
4	101-173 Administrator	1	0.44%	\$1,554.77	\$0.00	\$1,554.77	\$0.00	\$1,554.77
6	101-215 County Clerk	10	4.39%	\$15,547.68	\$0.00	\$15,547.68	\$0.00	\$15,547.68
7	101-253 Treasurer	6	2.63%	\$9,328.61	\$0.00	\$9,328.61	\$0.00	\$9,328.61
8	101-265 Bldg & Gnds Maint	7	3.07%	\$10,883.37	\$0.00	\$10,883.37	\$0.00	\$10,883.37
9	101-228 Data Processing / FD402 Equip - DP	9	3.95%	\$13,992.91	\$0.00	\$13,992.91	\$0.00	\$13,992.91
13	101-257 Equalization	6	2.63%	\$9,328.61	\$0.00	\$9,328.61	\$792.46	\$10,121.06
21	101-278 Public Conserv.	2	0.88%	\$3,109.54	\$0.00	\$3,109.54	\$264.15	\$3,373.69
23	101-286 District Court	16	7.02%	\$24,876.28	\$0.00	\$24,876.28	\$2,113.22	\$26,989.50
24	101-294 Probate Court	5	2.19%	\$7,773.84	\$0.00	\$7,773.84	\$660.38	\$8,434.22
27	101-296 PA DP	21	9.21%	\$32,650.12	\$0.00	\$32,650.12	\$2,773.60	\$35,423.72
28	101-299 Adult Drug Court	2	0.88%	\$3,109.54	\$0.00	\$3,109.54	\$264.15	\$3,373.69
29	101-301 Sheriff Dept / Jail	50	21.93%	\$77,738.39	\$0.00	\$77,738.39	\$6,603.80	\$84,342.18
38	101-426 Emerg'y Prepare	9	3.95%	\$13,992.91	\$0.00	\$13,992.91	\$1,188.68	\$15,181.59
40	101-442 Drain Comm.	1	0.44%	\$1,554.77	\$0.00	\$1,554.77	\$132.08	\$1,686.84
47	101-711 Reg. of Deeds	9	3.95%	\$13,992.91	\$0.00	\$13,992.91	\$1,188.68	\$15,181.59
52	208-69x Parks & Rec Fund	3	1.32%	\$4,664.30	\$0.00	\$4,664.30	\$396.23	\$5,060.53
57	216 Family Div. - Juvenile	10	4.39%	\$15,547.68	\$0.00	\$15,547.68	\$1,320.76	\$16,868.44
58	217 Multi-Co. Circuit Court Fund	11	4.82%	\$17,102.44	\$0.00	\$17,102.44	\$1,452.84	\$18,555.28
60	218 FOC DP	7	3.07%	\$10,883.37	\$0.00	\$10,883.37	\$924.53	\$11,807.91
67	261 Enhanced 911 Fund	9	3.95%	\$13,992.91	\$0.00	\$13,992.91	\$1,188.68	\$15,181.59
75	276 Housing Comm Fund	1	0.44%	\$1,554.77	\$0.00	\$1,554.77	\$132.08	\$1,686.84
82	293 Veterans' Affairs	4	1.75%	\$6,219.07	\$0.00	\$6,219.07	\$528.30	\$6,747.37
83	295 Airport Fund	10	4.39%	\$15,547.68	\$0.00	\$15,547.68	\$1,320.76	\$16,868.44
SubTotal		228	100%	\$354,487.04	\$0.00	\$354,487.04	\$23,245.37	\$377,732.41
Direct Bills						-\$0.00		-\$0.00
Total						\$354,487.04		\$377,732.41

Allocation Basis Units: # Computers on network

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Allocation Details

Cost Pool 2: Financial Software

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

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	357,510	1.76%	\$493.45	\$0.00	\$493.45	\$0.00	\$493.45
4	101-173 Administrator	135,450	0.67%	\$186.95	\$0.00	\$186.95	\$0.00	\$186.95
5	101-200 County General	728,459	3.59%	\$1,005.45	\$0.00	\$1,005.45	\$0.00	\$1,005.45
6	101-215 County Clerk	352,470	1.74%	\$486.49	\$0.00	\$486.49	\$0.00	\$486.49
7	101-253 Treasurer	233,599	1.15%	\$322.42	\$0.00	\$322.42	\$0.00	\$322.42
8	101-265 Bldg & Gnds Maint	895,273	4.41%	\$1,235.70	\$0.00	\$1,235.70	\$0.00	\$1,235.70
9	101-228 Data Processing / FD402 Equip - DP	625,791	3.08%	\$863.74	\$0.00	\$863.74	\$0.00	\$863.74
10	101-270 Human Resources	267	0%	\$0.37	\$0.00	\$0.37	\$0.00	\$0.37
11	677 Self-Ins. Fund	950	0%	\$1.31	\$0.00	\$1.31	\$0.00	\$1.31
12	101-245 Survey & Remonument	48,150	0.24%	\$66.46	\$0.00	\$66.46	\$0.00	\$66.46
13	101-257 Equalization	228,085	1.12%	\$314.81	\$0.00	\$314.81	\$0.00	\$314.81
14	101-261 Elections	3,197	0.02%	\$4.41	\$0.00	\$4.41	\$0.00	\$4.41
16	101-267 DHS State Lease	17,251	0.08%	\$23.81	\$0.00	\$23.81	\$0.00	\$23.81
17	101-268 Fairgrounds	87,131	0.43%	\$120.26	\$0.00	\$120.26	\$0.00	\$120.26
19	101-276 CVR Navigator	38,565	0.19%	\$53.23	\$0.00	\$53.23	\$0.00	\$53.23
20	101-277 Victims' Rights Services	78,253	0.39%	\$108.01	\$0.00	\$108.01	\$0.00	\$108.01
21	101-278 Public Conserv.	67,199	0.33%	\$92.75	\$0.00	\$92.75	\$0.00	\$92.75
22	101-279 Public Advocate - Fam/Prob	196,842	0.97%	\$271.69	\$0.00	\$271.69	\$0.00	\$271.69
23	101-286 District Court	540,259	2.66%	\$745.69	\$0.00	\$745.69	\$0.00	\$745.69
24	101-294 Probate Court	311,662	1.53%	\$430.17	\$0.00	\$430.17	\$0.00	\$430.17
25	101-295 Multi-County Probation	1,423	0.01%	\$1.96	\$0.00	\$1.96	\$0.00	\$1.96
27	101-296 PA DP	557,215	2.74%	\$769.09	\$0.00	\$769.09	\$0.00	\$769.09
28	101-299 Adult Drug Court	12,718	0.06%	\$17.55	\$0.00	\$17.55	\$0.00	\$17.55
29	101-301 Sheriff Dept / Jail	1,535,515	7.56%	\$2,119.39	\$0.00	\$2,119.39	\$0.00	\$2,119.39
30	101-304 Sec. Road Patrol	97,576	0.48%	\$134.68	\$0.00	\$134.68	\$0.00	\$134.68
31	101-306 DNR Safety Programs	52,857	0.26%	\$72.96	\$0.00	\$72.96	\$0.00	\$72.96
32	101-307 School Liaison Program	93,683	0.46%	\$129.31	\$0.00	\$129.31	\$0.00	\$129.31
33	101-309 Special Invest.	4,923	0.02%	\$6.79	\$0.00	\$6.79	\$0.00	\$6.79
34	101-312 Stone Garden Fed Grant	92,220	0.45%	\$127.29	\$0.00	\$127.29	\$0.00	\$127.29
36	101-314 HUNT Program	23,234	0.11%	\$32.07	\$0.00	\$32.07	\$0.00	\$32.07
37	101-351 Jail	2,419,952	11.92%	\$3,340.13	\$0.00	\$3,340.13	\$0.00	\$3,340.13
38	101-426 Emerg'y Prepare	67,272	0.33%	\$92.85	\$0.00	\$92.85	\$0.00	\$92.85
39	101-430 Ordinance Enforce Off'r	143,941	0.71%	\$198.67	\$0.00	\$198.67	\$0.00	\$198.67

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Allocation Details

Cost Pool 2: Financial Software

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

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40	101-442 Drain Comm.	17,026	0.08%	\$23.50	\$0.00	\$23.50	\$0.00	\$23.50
41	101-602 NE MI Mental Health	139,103	0.69%	\$192.00	\$0.00	\$192.00	\$0.00	\$192.00
42	101-648 Medical Examiner	83,522	0.41%	\$115.28	\$0.00	\$115.28	\$0.00	\$115.28
43	101-690 Home Improvement	61,884	0.3%	\$85.42	\$0.00	\$85.42	\$0.00	\$85.42
44	101-702 Planning Comm.	9,646	0.05%	\$13.31	\$0.00	\$13.31	\$0.00	\$13.31
45	101-704 Com Dev Approp to Outside Orgs	126,775	0.62%	\$174.98	\$0.00	\$174.98	\$0.00	\$174.98
46	101-710 MSU Extension	83,940	0.41%	\$115.86	\$0.00	\$115.86	\$0.00	\$115.86
47	101-711 Reg. of Deeds	222,401	1.1%	\$306.97	\$0.00	\$306.97	\$0.00	\$306.97
52	208-69x Parks & Rec Fund	241,206	1.19%	\$332.92	\$0.00	\$332.92	\$0.00	\$332.92
53	210 Ambulance Fund	1,058,893	5.22%	\$1,461.53	\$0.00	\$1,461.53	\$0.00	\$1,461.53
54	213 New Jail Millage	524	0%	\$0.72	\$0.00	\$0.72	\$0.00	\$0.72
55	214 American Rescue Plan	800,457	3.94%	\$1,104.83	\$0.00	\$1,104.83	\$0.00	\$1,104.83
57	216 Family Div. - Juvenile	563,971	2.78%	\$778.42	\$0.00	\$778.42	\$0.00	\$778.42
58	217 Multi-Co. Circuit Court Fund	455,524	2.24%	\$628.73	\$0.00	\$628.73	\$0.00	\$628.73
60	218 FOC DP	562,216	2.77%	\$776.00	\$0.00	\$776.00	\$0.00	\$776.00
63	246 District Health Dept Bldg	97,487	0.48%	\$134.56	\$0.00	\$134.56	\$0.00	\$134.56
64	256 ROD Auto Fund	8,289	0.04%	\$11.44	\$0.00	\$11.44	\$0.00	\$11.44
65	259 Crim. Justice Train. Fund	2,385	0.01%	\$3.29	\$0.00	\$3.29	\$0.00	\$3.29
66	260 Indigent Defense	1,051,485	5.18%	\$1,451.31	\$0.00	\$1,451.31	\$0.00	\$1,451.31
67	261 Enhanced 911 Fund	936,301	4.61%	\$1,292.32	\$0.00	\$1,292.32	\$0.00	\$1,292.32
68	263 Concealed Pistol Licensing	379	0%	\$0.52	\$0.00	\$0.52	\$0.00	\$0.52
69	264 Local Correct. Officer Train.	10,684	0.05%	\$14.75	\$0.00	\$14.75	\$0.00	\$14.75
70	266 Huron Undercover Narcotic Team	135,557	0.67%	\$187.10	\$0.00	\$187.10	\$0.00	\$187.10
71	269 Law Library Fund	4,907	0.02%	\$6.77	\$0.00	\$6.77	\$0.00	\$6.77
74	273 Plaza Pool Fund	285,816	1.41%	\$394.50	\$0.00	\$394.50	\$0.00	\$394.50
75	276 Housing Comm Fund	325,701	1.6%	\$449.55	\$0.00	\$449.55	\$0.00	\$449.55
76	280 Youth & Rec Fund	478,779	2.36%	\$660.83	\$0.00	\$660.83	\$0.00	\$660.83
79	287 Older Persons Act Fund	607,082	2.99%	\$837.92	\$0.00	\$837.92	\$0.00	\$837.92
80	290 Dept. of Human Services	8,169	0.04%	\$11.28	\$0.00	\$11.28	\$0.00	\$11.28
81	292 Child Care Fund	887,397	4.37%	\$1,224.83	\$0.00	\$1,224.83	\$0.00	\$1,224.83
82	293 Veterans' Affairs	149,668	0.74%	\$206.58	\$0.00	\$206.58	\$0.00	\$206.58
83	295 Airport Fund	836,177	4.12%	\$1,154.13	\$0.00	\$1,154.13	\$0.00	\$1,154.13
84	296 DHS - Child Care Sub Acct	1,500	0.01%	\$2.07	\$0.00	\$2.07	\$0.00	\$2.07

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Allocation Details

Cost Pool 2: Financial Software

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

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
87	363 Capital Improve P&I Debt Fund	50	0%	\$0.07	\$0.00	\$0.07	\$0.00	\$0.07
88	366 Jail Bldg Debt	575	0%	\$0.79	\$0.00	\$0.79	\$0.00	\$0.79
SubTotal		20,304,368	100%	\$28,025.00	\$0.00	\$28,025.00	\$0.00	\$28,025.00
Direct Bills						-\$0.00		-\$0.00
Total						\$28,025.00		\$28,025.00

Allocation Basis Units: \$ Operating Expenditures (DP)

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Allocation Details

Cost Pool 3: Copier Lease

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

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	1	33.33%	\$1,852.67	\$0.00	\$1,852.67	\$0.00	\$1,852.67
7	101-253 Treasurer	1	33.33%	\$1,852.67	\$0.00	\$1,852.67	\$0.00	\$1,852.67
46	101-710 MSU Extension	1	33.33%	\$1,852.67	\$0.00	\$1,852.67	\$0.00	\$1,852.67
SubTotal		3	100%	\$5,558.00	\$0.00	\$5,558.00	\$0.00	\$5,558.00
Direct Bills						-\$0.00		-\$0.00
Total						\$5,558.00		\$5,558.00

Allocation Basis Units: # Copier Leases

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Allocation Details

Cost Pool 4: Copier Supplies and Use

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

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	7.49	7%	\$712.35	\$0.00	\$712.35	\$0.00	\$712.35
4	101-173 Administrator	0.65	0.61%	\$61.82	\$0.00	\$61.82	\$0.00	\$61.82
6	101-215 County Clerk	5	4.67%	\$475.53	\$0.00	\$475.53	\$0.00	\$475.53
7	101-253 Treasurer	3	2.8%	\$285.32	\$0.00	\$285.32	\$0.00	\$285.32
8	101-265 Bldg & Gnds Maint	6.99	6.53%	\$664.79	\$0.00	\$664.79	\$0.00	\$664.79
9	101-228 Data Processing / FD402 Equip - DP	2.12	1.98%	\$201.63	\$0.00	\$201.63	\$0.00	\$201.63
13	101-257 Equalization	2.08	1.94%	\$197.82	\$0.00	\$197.82	\$0.00	\$197.82
21	101-278 Public Conserv.	0.13	0.12%	\$12.36	\$0.00	\$12.36	\$0.00	\$12.36
23	101-286 District Court	8.99	8.4%	\$855.01	\$0.00	\$855.01	\$0.00	\$855.01
24	101-294 Probate Court	2.95	2.76%	\$280.56	\$0.00	\$280.56	\$0.00	\$280.56
26	101-296 Pros. Att'y	9.63	9%	\$915.87	\$0.00	\$915.87	\$0.00	\$915.87
29	101-301 Sheriff Dept / Jail	36.97	34.54%	\$3,516.08	\$0.00	\$3,516.08	\$0.00	\$3,516.08
38	101-426 Emerg'y Prepare	1	0.93%	\$95.11	\$0.00	\$95.11	\$0.00	\$95.11
46	101-710 MSU Extension	0.6	0.56%	\$57.06	\$0.00	\$57.06	\$0.00	\$57.06
47	101-711 Reg. of Deeds	3.85	3.6%	\$366.16	\$0.00	\$366.16	\$0.00	\$366.16
52	208-69x Parks & Rec Fund	1.32	1.23%	\$125.54	\$0.00	\$125.54	\$0.00	\$125.54
67	261 Enhanced 911 Fund	9.39	8.77%	\$893.05	\$0.00	\$893.05	\$0.00	\$893.05
75	276 Housing Comm Fund	0.81	0.76%	\$77.04	\$0.00	\$77.04	\$0.00	\$77.04
82	293 Veterans' Affairs	2.96	2.77%	\$281.51	\$0.00	\$281.51	\$0.00	\$281.51
83	295 Airport Fund	1.1	1.03%	\$104.62	\$0.00	\$104.62	\$0.00	\$104.62
SubTotal		107.03	100%	\$10,179.23	\$0.00	\$10,179.23	\$0.00	\$10,179.23
Direct Bills						-\$0.00		-\$0.00
Total						\$10,179.23		\$10,179.23

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

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Allocation Details

Cost Pool 5: VOIP

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

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	7	4.4%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	101-173 Administrator	1	0.63%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6	101-215 County Clerk	7	4.4%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7	101-253 Treasurer	5	3.14%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	101-265 Bldg & Gnds Maint	3	1.89%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	101-228 Data Processing / FD402 Equip - DP	5	3.14%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	101-257 Equalization	4	2.52%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
19	101-276 CVR Navigator	1	0.63%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20	101-277 Victims' Rights Services	2	1.26%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21	101-278 Public Conserv.	1	0.63%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23	101-286 District Court	11	6.92%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
24	101-294 Probate Court	4	2.52%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25	101-295 Multi-County Probation	5	3.14%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
26	101-296 Pros. Att'y	10	6.29%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
28	101-299 Adult Drug Court	3	1.89%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
29	101-301 Sheriff Dept / Jail	25	15.72%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
38	101-426 Emerg'y Prepare	15	9.43%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
40	101-442 Drain Comm.	1	0.63%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
46	101-710 MSU Extension	8	5.03%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47	101-711 Reg. of Deeds	7	4.4%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
57	216 Family Div. - Juvenile	8	5.03%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
58	217 Multi-Co. Circuit Court Fund	7	4.4%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
59	218 Multi-Co. FOC Fund	8	5.03%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
67	261 Enhanced 911 Fund	2	1.26%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
75	276 Housing Comm Fund	1	0.63%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
82	293 Veterans' Affairs	2	1.26%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
83	295 Airport Fund	6	3.77%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SubTotal		159	100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Direct Bills						-\$0.00		-\$0.00
Total						\$0.00		\$0.00

Allocation Basis Units: # Phone Extensions

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Allocation Details

Cost Pool 6: DP Specific

Dept. 9: 101-228 Data Processing
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Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	4,000	3.33%	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00
6	101-215 County Clerk	18,779.25	15.64%	\$18,779.25	\$0.00	\$18,779.25	\$0.00	\$18,779.25
13	101-257 Equalization	1,710	1.42%	\$1,710.00	\$0.00	\$1,710.00	\$0.00	\$1,710.00
23	101-286 District Court	11,517.99	9.59%	\$11,517.99	\$0.00	\$11,517.99	\$0.00	\$11,517.99
24	101-294 Probate Court	3,761.82	3.13%	\$3,761.82	\$0.00	\$3,761.82	\$0.00	\$3,761.82
27	101-296 PA DP	9,299.25	7.74%	\$9,299.25	\$0.00	\$9,299.25	\$0.00	\$9,299.25
29	101-301 Sheriff Dept / Jail	41,465.68	34.53%	\$41,465.68	\$0.00	\$41,465.68	\$0.00	\$41,465.68
47	101-711 Reg. of Deeds	29,141.78	24.27%	\$29,141.78	\$0.00	\$29,141.78	\$0.00	\$29,141.78
67	261 Enhanced 911 Fund	400	0.33%	\$400.00	\$0.00	\$400.00	\$0.00	\$400.00
SubTotal		120,075.77	100%	\$120,075.77	\$0.00	\$120,075.77	\$0.00	\$120,075.77
Direct Bills						-\$0.00		-\$0.00
Total						\$120,075.77		\$120,075.77

Allocation Basis Units: \$ Specific Costs by Benefitting Department

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Allocation Summary

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

Dept#	Department Name	Network Services	Financial Software	Copier Lease	Copier Supplies and Use	VOIP	DP Specific	Total
3	101-101 Board of Comm	\$29,540.59	\$493.45	\$1,852.67	\$712.35	\$0.00	\$4,000.00	\$36,599.05
4	101-173 Administrator	\$1,554.77	\$186.95	\$0.00	\$61.82	\$0.00	\$0.00	\$1,803.54
5	101-200 County General	\$0.00	\$1,005.45	\$0.00	\$0.00	\$0.00	\$0.00	\$1,005.45
6	101-215 County Clerk	\$15,547.68	\$486.49	\$0.00	\$475.53	\$0.00	\$18,779.25	\$35,288.95
7	101-253 Treasurer	\$9,328.61	\$322.42	\$1,852.67	\$285.32	\$0.00	\$0.00	\$11,789.02
8	101-265 Bldg & Gnds Maint	\$10,883.37	\$1,235.70	\$0.00	\$664.79	\$0.00	\$0.00	\$12,783.86
9	101-228 Data Processing / FD402 Equip - DP	\$13,992.91	\$863.74	\$0.00	\$201.63	\$0.00	\$0.00	\$15,058.28
10	101-270 Human Resources	\$0.00	\$0.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.37
11	677 Self-Ins. Fund	\$0.00	\$1.31	\$0.00	\$0.00	\$0.00	\$0.00	\$1.31
12	101-245 Survey & Remonument	\$0.00	\$66.46	\$0.00	\$0.00	\$0.00	\$0.00	\$66.46
13	101-257 Equalization	\$10,121.06	\$314.81	\$0.00	\$197.82	\$0.00	\$1,710.00	\$12,343.70
14	101-261 Elections	\$0.00	\$4.41	\$0.00	\$0.00	\$0.00	\$0.00	\$4.41
16	101-267 DHS State Lease	\$0.00	\$23.81	\$0.00	\$0.00	\$0.00	\$0.00	\$23.81
17	101-268 Fairgrounds	\$0.00	\$120.26	\$0.00	\$0.00	\$0.00	\$0.00	\$120.26
19	101-276 CVR Navigator	\$0.00	\$53.23	\$0.00	\$0.00	\$0.00	\$0.00	\$53.23
20	101-277 Victims' Rights Services	\$0.00	\$108.01	\$0.00	\$0.00	\$0.00	\$0.00	\$108.01
21	101-278 Public Conserv.	\$3,373.69	\$92.75	\$0.00	\$12.36	\$0.00	\$0.00	\$3,478.80
22	101-279 Public Advocate - Fam/Prob	\$0.00	\$271.69	\$0.00	\$0.00	\$0.00	\$0.00	\$271.69
23	101-286 District Court	\$26,989.50	\$745.69	\$0.00	\$855.01	\$0.00	\$11,517.99	\$40,108.18
24	101-294 Probate Court	\$8,434.22	\$430.17	\$0.00	\$280.56	\$0.00	\$3,761.82	\$12,906.77
25	101-295 Multi-County Probation	\$0.00	\$1.96	\$0.00	\$0.00	\$0.00	\$0.00	\$1.96
26	101-296 Pros. Att'y	\$0.00	\$0.00	\$0.00	\$915.87	\$0.00	\$0.00	\$915.87
27	101-296 PA DP	\$35,423.72	\$769.09	\$0.00	\$0.00	\$0.00	\$9,299.25	\$45,492.06
28	101-299 Adult Drug Court	\$3,373.69	\$17.55	\$0.00	\$0.00	\$0.00	\$0.00	\$3,391.24
29	101-301 Sheriff Dept / Jail	\$84,342.18	\$2,119.39	\$0.00	\$3,516.08	\$0.00	\$41,465.68	\$131,443.33
30	101-304 Sec. Road Patrol	\$0.00	\$134.68	\$0.00	\$0.00	\$0.00	\$0.00	\$134.68
31	101-306 DNR Safety Programs	\$0.00	\$72.96	\$0.00	\$0.00	\$0.00	\$0.00	\$72.96
32	101-307 School Liaison Program	\$0.00	\$129.31	\$0.00	\$0.00	\$0.00	\$0.00	\$129.31
33	101-309 Special Invest.	\$0.00	\$6.79	\$0.00	\$0.00	\$0.00	\$0.00	\$6.79
34	101-312 Stone Garden Fed Grant	\$0.00	\$127.29	\$0.00	\$0.00	\$0.00	\$0.00	\$127.29
36	101-314 HUNT Program	\$0.00	\$32.07	\$0.00	\$0.00	\$0.00	\$0.00	\$32.07
37	101-351 Jail	\$0.00	\$3,340.13	\$0.00	\$0.00	\$0.00	\$0.00	\$3,340.13
38	101-426 Emerg'y Prepare	\$15,181.59	\$92.85	\$0.00	\$95.11	\$0.00	\$0.00	\$15,369.55
39	101-430 Ordinance Enforce Off'r	\$0.00	\$198.67	\$0.00	\$0.00	\$0.00	\$0.00	\$198.67

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

Dept#	Department Name	Network Services	Financial Software	Copier Lease	Copier Supplies and Use	VOIP	DP Specific	Total
40	101-442 Drain Comm.	\$1,686.84	\$23.50	\$0.00	\$0.00	\$0.00	\$0.00	\$1,710.34
41	101-602 NE MI Mental Health	\$0.00	\$192.00	\$0.00	\$0.00	\$0.00	\$0.00	\$192.00
42	101-648 Medical Examiner	\$0.00	\$115.28	\$0.00	\$0.00	\$0.00	\$0.00	\$115.28
43	101-690 Home Improvement	\$0.00	\$85.42	\$0.00	\$0.00	\$0.00	\$0.00	\$85.42
44	101-702 Planning Comm.	\$0.00	\$13.31	\$0.00	\$0.00	\$0.00	\$0.00	\$13.31
45	101-704 Com Dev Approp to Outside Orgs	\$0.00	\$174.98	\$0.00	\$0.00	\$0.00	\$0.00	\$174.98
46	101-710 MSU Extension	\$0.00	\$115.86	\$1,852.67	\$57.06	\$0.00	\$0.00	\$2,025.59
47	101-711 Reg. of Deeds	\$15,181.59	\$306.97	\$0.00	\$366.16	\$0.00	\$29,141.78	\$44,996.50
52	208-69x Parks & Rec Fund	\$5,060.53	\$332.92	\$0.00	\$125.54	\$0.00	\$0.00	\$5,518.99
53	210 Ambulance Fund	\$0.00	\$1,461.53	\$0.00	\$0.00	\$0.00	\$0.00	\$1,461.53
54	213 New Jail Millage	\$0.00	\$0.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.72
55	214 American Rescue Plan	\$0.00	\$1,104.83	\$0.00	\$0.00	\$0.00	\$0.00	\$1,104.83
57	216 Family Div. - Juvenile	\$16,868.44	\$778.42	\$0.00	\$0.00	\$0.00	\$0.00	\$17,646.85
58	217 Multi-Co. Circuit Court Fund	\$18,555.28	\$628.73	\$0.00	\$0.00	\$0.00	\$0.00	\$19,184.02
60	218 FOC DP	\$11,807.91	\$776.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,583.90
63	246 District Health Dept Bldg	\$0.00	\$134.56	\$0.00	\$0.00	\$0.00	\$0.00	\$134.56
64	256 ROD Auto Fund	\$0.00	\$11.44	\$0.00	\$0.00	\$0.00	\$0.00	\$11.44
65	259 Crim. Justice Train. Fund	\$0.00	\$3.29	\$0.00	\$0.00	\$0.00	\$0.00	\$3.29
66	260 Indigent Defense	\$0.00	\$1,451.31	\$0.00	\$0.00	\$0.00	\$0.00	\$1,451.31
67	261 Enhanced 911 Fund	\$15,181.59	\$1,292.32	\$0.00	\$893.05	\$0.00	\$400.00	\$17,766.97
68	263 Concealed Pistol Licensing	\$0.00	\$0.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.52
69	264 Local Correct. Officer Train.	\$0.00	\$14.75	\$0.00	\$0.00	\$0.00	\$0.00	\$14.75
70	266 Huron Undercover Narcotic Team	\$0.00	\$187.10	\$0.00	\$0.00	\$0.00	\$0.00	\$187.10
71	269 Law Library Fund	\$0.00	\$6.77	\$0.00	\$0.00	\$0.00	\$0.00	\$6.77
74	273 Plaza Pool Fund	\$0.00	\$394.50	\$0.00	\$0.00	\$0.00	\$0.00	\$394.50
75	276 Housing Comm Fund	\$1,686.84	\$449.55	\$0.00	\$77.04	\$0.00	\$0.00	\$2,213.43
76	280 Youth & Rec Fund	\$0.00	\$660.83	\$0.00	\$0.00	\$0.00	\$0.00	\$660.83
79	287 Older Persons Act Fund	\$0.00	\$837.92	\$0.00	\$0.00	\$0.00	\$0.00	\$837.92
80	290 Dept. of Human Services	\$0.00	\$11.28	\$0.00	\$0.00	\$0.00	\$0.00	\$11.28
81	292 Child Care Fund	\$0.00	\$1,224.83	\$0.00	\$0.00	\$0.00	\$0.00	\$1,224.83
82	293 Veterans' Affairs	\$6,747.37	\$206.58	\$0.00	\$281.51	\$0.00	\$0.00	\$7,235.47
83	295 Airport Fund	\$16,868.44	\$1,154.13	\$0.00	\$104.62	\$0.00	\$0.00	\$18,127.18
84	296 DHS - Child Care Sub Acct	\$0.00	\$2.07	\$0.00	\$0.00	\$0.00	\$0.00	\$2.07
87	363 Capital Improve P&I Debt Fund	\$0.00	\$0.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.07

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Allocation Summary

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

Dept#	Department Name	Network Services	Financial Software	Copier Lease	Copier Supplies and Use	VOIP	DP Specific	Total
88	366 Jail Bldg Debt	\$0.00	\$0.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.79
Direct Bills		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total		\$377,732.41	\$28,025.00	\$5,558.00	\$10,179.23	\$0.00	\$120,075.77	\$541,570.41

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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 benefitting departments.

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

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A. Department Costs

**Dept. 10: 101-270 Human
Resources**

Description	Type	Amount	General Admin	Personnel
Personnel Costs				
Salaries		\$0.00	\$0.00	\$0.00
Fringe Benefits		\$0.00	\$0.00	\$0.00
Subtotal - Personnel Costs		\$0.00	0	0
Services & Supplies Cost				
801.002 Pre-Employment Physicals	P	\$226.00	\$0.00	\$226.00
851.000 Cell Phone	P	\$40.71	\$0.00	\$40.71
Subtotal - Services & Supplies		\$266.71	\$0.00	\$266.71
Department Cost Total		\$266.71	\$0.00	\$266.71
Adjustments to Cost				
Subtotal - Adjustments		\$0.00	0	0
Total Costs After Adjustments		\$266.71	\$0.00	\$266.71
General Admin Distribution			\$0.00	\$0.00
Grand Total		\$266.71	\$0.00	\$266.71

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B. Incoming Costs (Default Spread Expenditures)

Dept. 10: 101-270 Human
Resources

Dept#	Department/Cost Pool	First Incoming	Second Incoming	Personnel
1	Courthouse	\$186.66	\$2.59	\$189.24
1	Subtotal - Building Depreciation	\$186.66	\$2.59	\$189.24
1	County Coord.	\$1.75	\$0.80	\$2.55
3	Subtotal - 101-101 Board of Comm	\$1.75	\$0.80	\$2.55
1	County Admin	\$2.05	\$0.21	\$2.26
4	Subtotal - 101-173 Administrator	\$2.05	\$0.21	\$2.26
10	Admin Costs	\$0.13	\$0.00	\$0.14
5	Subtotal - 101-200 County General	\$0.13	\$0.00	\$0.14
1	GF Acct'g	\$15.22	\$3.55	\$18.77
7	Subtotal - 101-253 Treasurer	\$15.22	\$3.55	\$18.77
1	Courthouse	\$3,174.72	\$141.36	\$3,316.07
7	Liability Ins	\$2.75	\$0.11	\$2.87
8	Subtotal - 101-265 Bldg & Gnds Maint	\$3,177.47	\$141.47	\$3,318.94
2	Financial Software	\$0.37	\$0.00	\$0.37
9	Subtotal - 101-228 Data Processing / FD402 Equip - DP	\$0.37	\$0.00	\$0.37
Total Incoming		\$3,383.65	\$148.62	\$3,532.27
C. Total Allocated			\$3,798.98	\$3,798.98
				100%

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Allocation Details

Cost Pool 1: Personnel

Dept. 10: 101-270 Human Resources

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	7.49	7%	\$255.45	\$0.00	\$255.45	\$0.00	\$255.45
4	101-173 Administrator	0.65	0.61%	\$22.17	\$0.00	\$22.17	\$0.00	\$22.17
6	101-215 County Clerk	5	4.67%	\$170.53	\$0.00	\$170.53	\$0.00	\$170.53
7	101-253 Treasurer	3	2.8%	\$102.32	\$0.00	\$102.32	\$0.00	\$102.32
8	101-265 Bldg & Gnds Maint	6.99	6.53%	\$238.40	\$0.00	\$238.40	\$0.00	\$238.40
9	101-228 Data Processing / FD402 Equip - DP	2.12	1.98%	\$72.30	\$0.00	\$72.30	\$0.00	\$72.30
13	101-257 Equalization	2.08	1.94%	\$70.94	\$0.00	\$70.94	\$3.78	\$74.72
21	101-278 Public Conserv.	0.13	0.12%	\$4.43	\$0.00	\$4.43	\$0.24	\$4.67
23	101-286 District Court	8.99	8.4%	\$306.61	\$0.00	\$306.61	\$16.34	\$322.95
24	101-294 Probate Court	2.95	2.76%	\$100.61	\$0.00	\$100.61	\$5.36	\$105.97
26	101-296 Pros. Att'y	9.63	9%	\$328.44	\$0.00	\$328.44	\$17.50	\$345.94
29	101-301 Sheriff Dept / Jail	36.97	34.54%	\$1,260.90	\$0.00	\$1,260.90	\$67.19	\$1,328.08
38	101-426 Emerg'y Prepare	1	0.93%	\$34.11	\$0.00	\$34.11	\$1.82	\$35.92
46	101-710 MSU Extension	0.6	0.56%	\$20.46	\$0.00	\$20.46	\$1.09	\$21.55
47	101-711 Reg. of Deeds	3.85	3.6%	\$131.31	\$0.00	\$131.31	\$7.00	\$138.30
52	208-69x Parks & Rec Fund	1.32	1.23%	\$45.02	\$0.00	\$45.02	\$2.40	\$47.42
67	261 Enhanced 911 Fund	9.39	8.77%	\$320.25	\$0.00	\$320.25	\$17.07	\$337.32
75	276 Housing Comm Fund	0.81	0.76%	\$27.63	\$0.00	\$27.63	\$1.47	\$29.10
82	293 Veterans' Affairs	2.96	2.77%	\$100.95	\$0.00	\$100.95	\$5.38	\$106.33
83	295 Airport Fund	1.1	1.03%	\$37.52	\$0.00	\$37.52	\$2.00	\$39.52
SubTotal		107.03	100%	\$3,650.36	\$0.00	\$3,650.36	\$148.62	\$3,798.98
Direct Bills						-\$0.00		-\$0.00
Total						\$3,650.36		\$3,798.98

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

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Allocation Summary

**Dept. 10: 101-270 Human
Resources**

Dept#	Department Name	Personnel	Total
3	101-101 Board of Comm	\$255.45	\$255.45
4	101-173 Administrator	\$22.17	\$22.17
6	101-215 County Clerk	\$170.53	\$170.53
7	101-253 Treasurer	\$102.32	\$102.32
8	101-265 Bldg & Gnds Maint	\$238.40	\$238.40
9	101-228 Data Processing / FD402 Equip - DP	\$72.30	\$72.30
13	101-257 Equalization	\$74.72	\$74.72
21	101-278 Public Conserv.	\$4.67	\$4.67
23	101-286 District Court	\$322.95	\$322.95
24	101-294 Probate Court	\$105.97	\$105.97
26	101-296 Pros. Att'y	\$345.94	\$345.94
29	101-301 Sheriff Dept / Jail	\$1,328.08	\$1,328.08
38	101-426 Emerg'y Prepare	\$35.92	\$35.92
46	101-710 MSU Extension	\$21.55	\$21.55
47	101-711 Reg. of Deeds	\$138.30	\$138.30
52	208-69x Parks & Rec Fund	\$47.42	\$47.42
67	261 Enhanced 911 Fund	\$337.32	\$337.32
75	276 Housing Comm Fund	\$29.10	\$29.10
82	293 Veterans' Affairs	\$106.33	\$106.33
83	295 Airport Fund	\$39.52	\$39.52
Direct Bills		\$0.00	\$0.00
Total		\$3,798.98	\$3,798.98

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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 have been 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 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.

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A. Department Costs

Dept. 11: 677 Self-Ins. Fund

Description	Type	Amount	General Admin	Self-Insurance
Personnel Costs				
Salaries		\$0.00	\$0.00	\$0.00
Fringe Benefits		\$0.00	\$0.00	\$0.00
Subtotal - Personnel Costs		\$0.00	0	0
Services & Supplies Cost				
835.007 Wellness Program	P	\$950.00	\$0.00	\$950.00
995.000 Transfers	D	\$55,000.00	\$0.00	\$0.00
Subtotal - Services & Supplies		\$55,950.00	\$0.00	\$950.00
Department Cost Total		\$55,950.00	\$0.00	\$950.00
Adjustments to Cost				
995.000 Transfers	D	-\$55,000.00	\$0.00	\$0.00
Subtotal - Adjustments		-\$55,000.00	0	0
Total Costs After Adjustments		\$950.00	\$0.00	\$950.00
General Admin Distribution			\$0.00	\$0.00
Grand Total		\$950.00	\$0.00	\$950.00

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B. Incoming Costs (Default Spread Expenditures)

Dept. 11: 677 Self-Ins. Fund

Dept#	Department/Cost Pool	First Incoming	Second Incoming	Self-Insurance
1	County Coord.	\$6.22	\$2.85	\$9.07
3	Subtotal - 101-101 Board of Comm	\$6.22	\$2.85	\$9.07
1	County Admin	\$7.29	\$0.75	\$8.04
4	Subtotal - 101-173 Administrator	\$7.29	\$0.75	\$8.04
3	Audit	\$3.28	\$0.10	\$3.38
4	Cost Plan	\$912.90	\$50.83	\$963.73
10	Admin Costs	\$0.48	\$0.02	\$0.49
5	Subtotal - 101-200 County General	\$916.66	\$50.94	\$967.60
1	Accounting	\$6.12	\$1.54	\$7.66
6	Subtotal - 101-215 County Clerk	\$6.12	\$1.54	\$7.66
2	Non-GF Acct'g	\$406.35	\$81.22	\$487.57
7	Subtotal - 101-253 Treasurer	\$406.35	\$81.22	\$487.57
7	Liability Ins	\$9.80	\$0.41	\$10.20
8	Subtotal - 101-265 Bldg & Gnds Maint	\$9.80	\$0.41	\$10.20
2	Financial Software	\$1.31	\$0.00	\$1.31
9	Subtotal - 101-228 Data Processing / FD402 Equip - DP	\$1.31	\$0.00	\$1.31
Total Incoming		\$1,353.74	\$137.71	\$1,491.45
C. Total Allocated			\$2,441.45	\$2,441.45
				100%

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Allocation Details

Cost Pool 1: Self-Insurance

Dept. 11: 677 Self-Ins. Fund

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-101 Board of Comm	7.49	7%	\$161.22	\$0.00	\$161.22	\$0.00	\$161.22
4	101-173 Administrator	0.65	0.61%	\$13.99	\$0.00	\$13.99	\$0.00	\$13.99
6	101-215 County Clerk	5	4.67%	\$107.62	\$0.00	\$107.62	\$0.00	\$107.62
7	101-253 Treasurer	3	2.8%	\$64.57	\$0.00	\$64.57	\$0.00	\$64.57
8	101-265 Bldg & Gnds Maint	6.99	6.53%	\$150.45	\$0.00	\$150.45	\$0.00	\$150.45
9	101-228 Data Processing / FD402 Equip - DP	2.12	1.98%	\$45.63	\$0.00	\$45.63	\$0.00	\$45.63
13	101-257 Equalization	2.08	1.94%	\$44.77	\$0.00	\$44.77	\$3.50	\$48.27
21	101-278 Public Conserv.	0.13	0.12%	\$2.80	\$0.00	\$2.80	\$0.22	\$3.02
23	101-286 District Court	8.99	8.4%	\$193.50	\$0.00	\$193.50	\$15.14	\$208.64
24	101-294 Probate Court	2.95	2.76%	\$63.50	\$0.00	\$63.50	\$4.97	\$68.46
26	101-296 Pros. Att'y	9.63	9%	\$207.28	\$0.00	\$207.28	\$16.22	\$223.49
29	101-301 Sheriff Dept / Jail	36.97	34.54%	\$795.75	\$0.00	\$795.75	\$62.26	\$858.01
38	101-426 Emerg'y Prepare	1	0.93%	\$21.52	\$0.00	\$21.52	\$1.68	\$23.21
46	101-710 MSU Extension	0.6	0.56%	\$12.91	\$0.00	\$12.91	\$1.01	\$13.92
47	101-711 Reg. of Deeds	3.85	3.6%	\$82.87	\$0.00	\$82.87	\$6.48	\$89.35
52	208-69x Parks & Rec Fund	1.32	1.23%	\$28.41	\$0.00	\$28.41	\$2.22	\$30.63
67	261 Enhanced 911 Fund	9.39	8.77%	\$202.11	\$0.00	\$202.11	\$15.81	\$217.92
75	276 Housing Comm Fund	0.81	0.76%	\$17.43	\$0.00	\$17.43	\$1.36	\$18.80
82	293 Veterans' Affairs	2.96	2.77%	\$63.71	\$0.00	\$63.71	\$4.98	\$68.70
83	295 Airport Fund	1.1	1.03%	\$23.68	\$0.00	\$23.68	\$1.85	\$25.53
SubTotal		107.03	100%	\$2,303.74	\$0.00	\$2,303.74	\$137.71	\$2,441.45
Direct Bills						-\$0.00		-\$0.00
Total						\$2,303.74		\$2,441.45

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

Alpena County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2023

11168
11/01/24

Allocation Summary

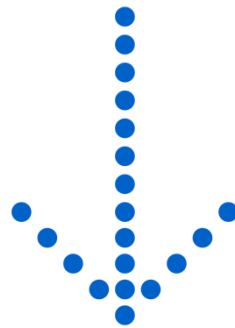
Dept. 11: 677 Self-Ins. Fund

Dept#	Department Name	Self-Insurance	Total
3	101-101 Board of Comm	\$161.22	\$161.22
4	101-173 Administrator	\$13.99	\$13.99
6	101-215 County Clerk	\$107.62	\$107.62
7	101-253 Treasurer	\$64.57	\$64.57
8	101-265 Bldg & Gnds Maint	\$150.45	\$150.45
9	101-228 Data Processing / FD402 Equip - DP	\$45.63	\$45.63
13	101-257 Equalization	\$48.27	\$48.27
21	101-278 Public Conserv.	\$3.02	\$3.02
23	101-286 District Court	\$208.64	\$208.64
24	101-294 Probate Court	\$68.46	\$68.46
26	101-296 Pros. Att'y	\$223.49	\$223.49
29	101-301 Sheriff Dept / Jail	\$858.01	\$858.01
38	101-426 Emerg'y Prepare	\$23.21	\$23.21
46	101-710 MSU Extension	\$13.92	\$13.92
47	101-711 Reg. of Deeds	\$89.35	\$89.35
52	208-69x Parks & Rec Fund	\$30.63	\$30.63
67	261 Enhanced 911 Fund	\$217.92	\$217.92
75	276 Housing Comm Fund	\$18.80	\$18.80
82	293 Veterans' Affairs	\$68.70	\$68.70
83	295 Airport Fund	\$25.53	\$25.53
Direct Bills		\$0.00	\$0.00
Total		\$2,441.45	\$2,441.45



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	\$ 9,182		\$ -		\$ 9,182
State grants	\$ -		\$ -		\$ -
TOTAL OPERATING REVENUES	9,182		-		9,182
Operating Expenses					
Contracted Services	-		950		\$ 950
Capital Outlay	305,445		-		\$ 305,445
TOTAL OPERATING EXPENSES	305,445		950		950
OPERATING INCOME (LOSS)	(296,263)		(950)		8,232
Non-operating (Revenues) Expenses					
Investment income and rents	1,854		1,934		\$ 3,788
Insurance proceeds	-		-		\$ -
TOTAL NON-OPERATING (REVENUES) EXPENSES	1,854		1,934		3,788
Net Income before Transfers	(294,409)		984		12,020
Transfers					
Transfers In	375,000		-		\$ 375,000
Transfers out	-		(55,000)		\$ (55,000)
Total Tranfers	375,000		(55,000)		\$ 320,000
CHANGE IN NET ASSETS	80,591		(54,016)		332,020
NET POSITION - Beginning of Year	193,516		282,207		\$ 475,723
NET POSITION - End of Year	<u>\$ 274,107</u>		<u>\$ 228,191</u>		<u>\$ 807,743</u>
2 CFR Part 200 Adjustment (IN/OUT Transfers)					
2023 Adjustments	\$ (375,000)		\$ 55,000		\$ (320,000)
Adjusted End of Year Balance	\$ (100,893)		\$ 283,191		\$ 487,743
2 CFR Part 200 FUND BALANCE RECONCILIATION					
Daily reserve amount	\$ -		\$ 3		
Sixty Day Reserve Amount	\$ -		\$ 156		
Total days reserve	<u>n/a</u>		<u>94,397</u>		

Notes:

County of Alpena

Internal Service Funds
Combining Statement of Net Position

December 31, 2023

	Building and Grounds Maintenance Fund	Self- Insurance Fund	Total Internal Service Funds
Assets			
Current Assets			
Cash and cash equivalents	\$ 274,107	\$ 228,191	\$ 502,298
Total Assets	<u>\$ 274,107</u>	<u>\$ 228,191</u>	<u>\$ 502,298</u>
Liabilities			
Current liabilities	\$ -	\$ -	\$ -
Net Position			
Unrestricted	<u>274,107</u>	<u>228,191</u>	<u>502,298</u>
Total Net Position	<u>\$ 274,107</u>	<u>\$ 228,191</u>	<u>\$ 502,298</u>

County of Alpena

Internal Service Funds

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

For the Year Ended December 31, 2023

	Building and Grounds Maintenance Fund	Self- Insurance Fund	Total Internal Service Funds
Operating Revenues			
Charges for services	\$ 9,182	\$ -	\$ 9,182
Operating Expenses			
Contracted services	-	950	950
Capital outlay	305,445	-	305,445
Total Operating Expenses	305,445	950	306,395
Operating Income (Loss)	(296,263)	(950)	(297,213)
Nonoperating Revenues (Expenses)			
Investment income and rents	1,854	1,934	3,788
Insurance proceeds	-	-	-
Total Nonoperating Revenues (Expenses)	1,854	1,934	3,788
Net Income (Loss) Before Transfers	(294,409)	984	(293,425)
Transfers			
Transfers in	375,000	-	375,000
Transfers out	-	(55,000)	(55,000)
	375,000	(55,000)	320,000
Change in Net Position	80,591	(54,016)	26,575
Net Position, beginning of the year	193,516	282,207	475,723
Net Position, end of the year	\$ 274,107	\$ 228,191	\$ 502,298

County of Alpena

Internal Service Funds
Statement of Cash Flows

For the Year Ended December 31, 2023

	Building and Grounds Maintenance Fund	Self- Insurance Fund	Total Internal Service Funds
Cash Flows from Operating Activities			
Payments to suppliers	\$ (320,373)	\$ (950)	\$ (321,323)
Receipts from interfund services provided	9,182	-	9,182
Net cash provided (used) by operating activities	<u>(311,191)</u>	<u>(950)</u>	<u>(312,141)</u>
Cash Flows from Noncapital Financing Activities			
Transfers from other funds	375,000	-	375,000
Transfers to other funds	-	(55,000)	(55,000)
Net cash provided (used) by operating activities	<u>375,000</u>	<u>(55,000)</u>	<u>320,000</u>
Cash Flows from Investing Activities			
Interest and dividends received	1,854	1,934	3,788
Net cash provided (used) by investing activities	<u>1,854</u>	<u>1,934</u>	<u>3,788</u>
Net increase (decrease) in cash and cash equivalents	65,663	(54,016)	11,647
Cash and Cash Equivalents, beginning of the year	<u>208,444</u>	<u>282,207</u>	<u>490,651</u>
Cash and Cash Equivalents, end of the year	<u><u>\$ 274,107</u></u>	<u><u>\$ 228,191</u></u>	<u><u>\$ 502,298</u></u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities			
Operating income (loss)	\$ (296,263)	\$ (950)	\$ (297,213)
Increase (decrease) in accounts payable	<u>(14,928)</u>	<u>-</u>	<u>(14,928)</u>
Net cash provided (used) by operating activities	<u><u>\$ (311,191)</u></u>	<u><u>\$ (950)</u></u>	<u><u>\$ (312,141)</u></u>