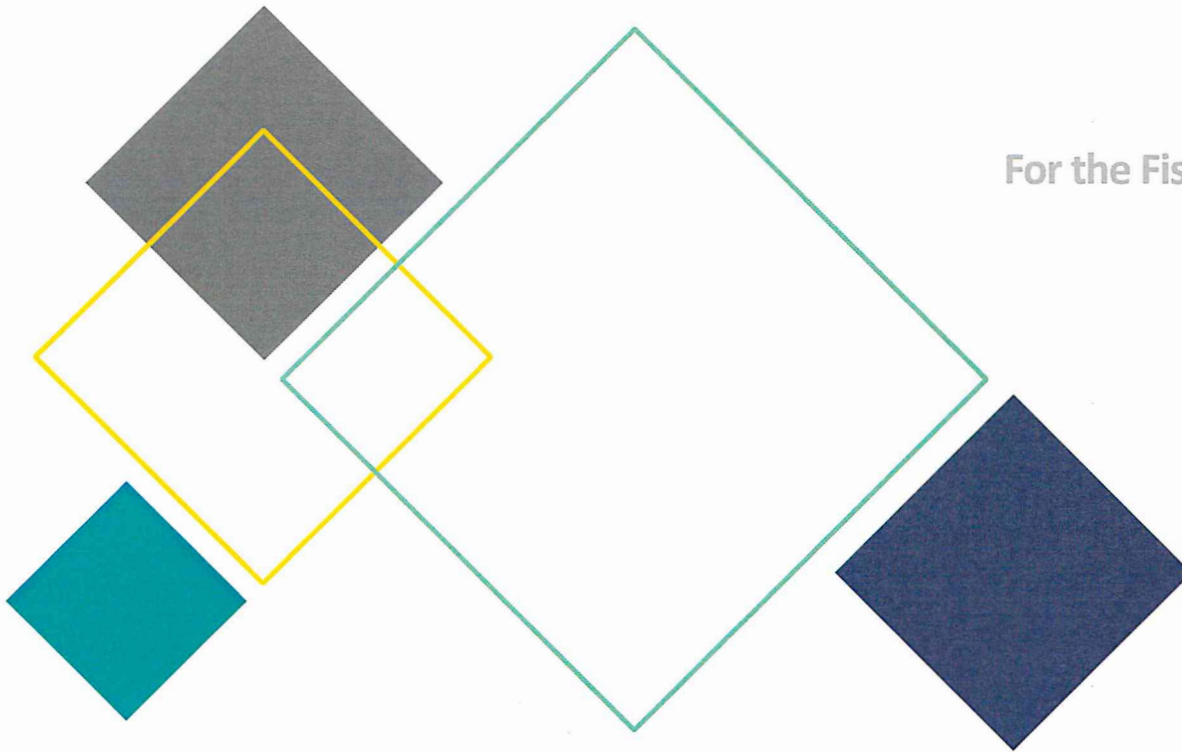




# **LAPEER COUNTY, MICHIGAN HEALTH DEPARTMENT FUND & SENIOR PROGRAM**

## **DEPARTMENT-WIDE FEDERAL 2 CFR 200 COST ALLOCATION PLAN**

Based on Actual Expenditures  
For the Fiscal Year Ended September 30, 2021

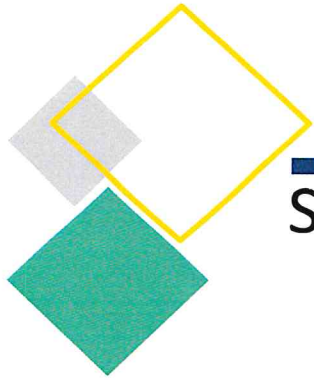


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Bay City, Michigan 48706  
989.316.2220  
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# Table of Contents

Section 1	Introduction
Section 2	Certification Letter
Section 3	Organizational Chart
Section 4	Reading a Cost Allocation Plan
Section 5	2 CFR Part 200 Department-Wide Cost Allocation Plan and Indirect Cost Rate





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## Section 1: Introduction

## Introduction

The enclosed Health Department 2 CFR Part 200 Cost Allocation Plan and Indirect Cost Rate identifies the costs of indirect services provided by central service departments of Lapeer County, Michigan (“the County”) based on actual expenditures for fiscal year ending December 31, 2021. In addition, the plan includes direct costs of intra-fund support from Fund 221 Health Department Fund for the fiscal year ending September 30, 2021. MGT of America Consulting, LLC (MGT) prepared these documents at the request of the County.

This Cost Allocation Plan is used by the Health Department 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.

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## Section 2: Certification

# Lapeer County, Michigan

## Health Department Fund

### DEPARTMENT-WIDE COST ALLOCATION PLAN AND INDIRECT COST RATE STUDY 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) Costs included in this plan are for the fiscal year ending September 30, 2021 with indirect costs from the fiscal year December 31, 2021 applied from the County-wide 2 CFR Part 200 Cost Allocation Plan and are to establish billing or final indirect costs for the fiscal year beginning October 1, 2022 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.



Lapeer County, Michigan

Signature:

Name of Official:

Title:

Date:

*Laqueline Arnold*  
*Laqueline Arnold*  
*Interim Admin/Controller*  
*01/24/2023*

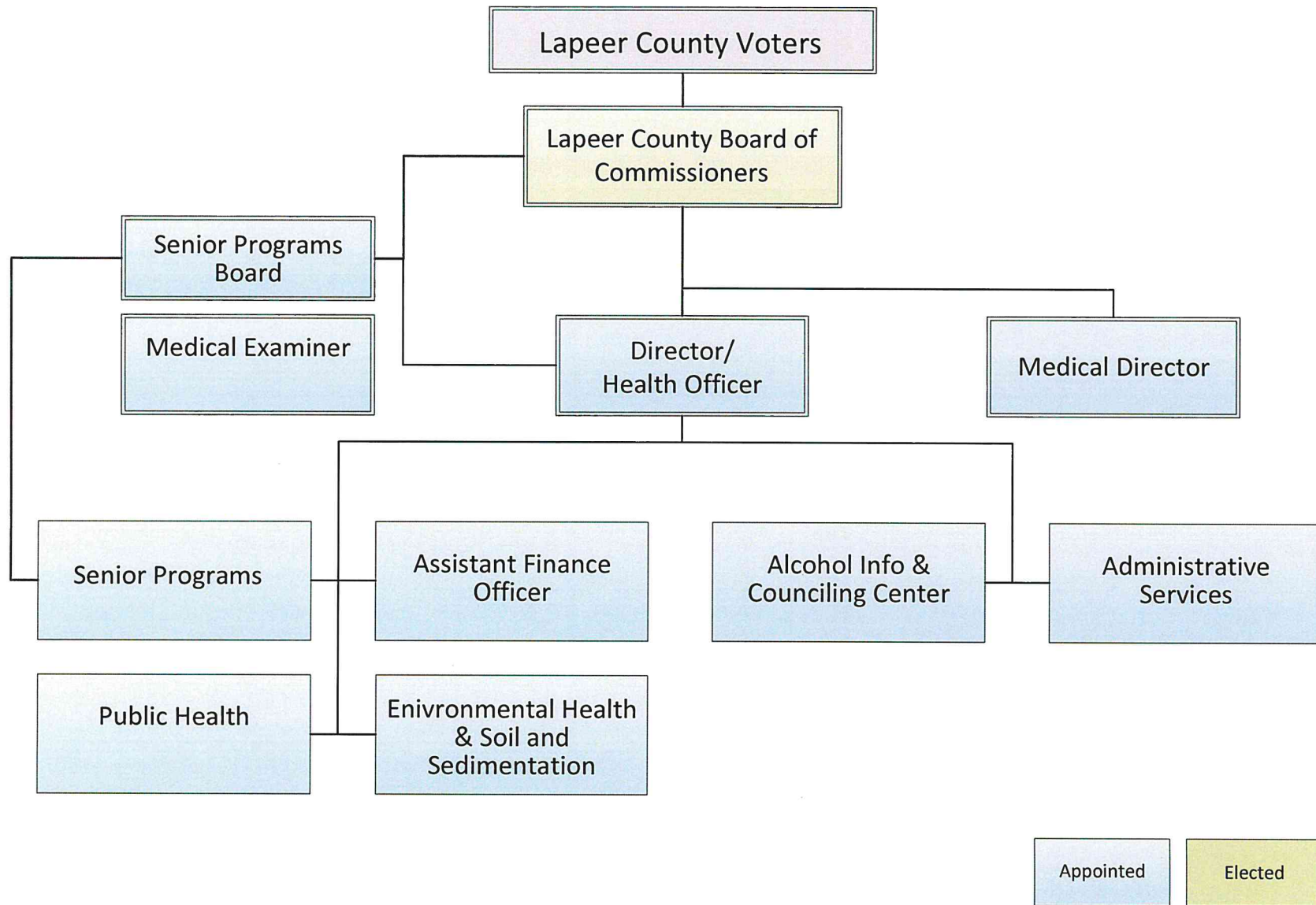


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## Section 3: Organizational Chart

# LAPEER COUNTY, MICHIGAN Health Dept

ORGANIZATIONAL CHART





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## 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 2021.

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

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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**

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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.

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**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





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## Section 5: 2 CFR Part 200 Cost Allocation Plan and Indirect Cost Rate Study

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Table of Contents**

<b>Schedule Description</b>	<b>Allocation Basis Units</b>	<b>Allocation Basis Source</b>	<b>Page #</b>
<b>Table of Contents</b>			1
<b>Summary Schedule</b>			4
<b>Carry Forward Schedule</b>			10
<b>Building Depreciation</b>			12
1 Department Costs			13
1 Incoming Costs			14
1 Health Building Depreciation	Square Footage by Program - Weighted by FTE	Square Footage Calculations	15
1 Annex Building Depreciation	Square Footage by Program	Square Footage	17
1 Allocation Summary			18
<b>101-172 Administration</b>			20
2 Department Costs			21
2 Incoming Costs			22
2 Admin - Health Dept	FTEs by Reporting Unit	County Payroll Records	23
2 Admin - Seniors	FTEs by Reporting Unit	County Payroll Records	25
2 Allocation Summary			26
<b>101-191 Accounting</b>			28
3 Department Costs			30
3 Incoming Costs			31
3 General Acct'g - Health Dept	FTEs by Reporting Unit	Payroll Report	32
3 General Acct'g - Seniors	FTEs by Reporting Unit	Payroll Report	34
3 Term. Payout - Health Dept	Wages by Reporting Unit	Payroll Report	35
3 Term. Payout - Seniors	Wages by Reportnig Unit	Payroll Report	37
3 Allocation Summary			38
<b>101-228 Computer Operations</b>			40
4 Department Costs			41
4 Incoming Costs			42
4 Network Support - Health Department	FTEs by Reporting Unit	Payroll Report	43
4 Network Support - Seniors	FTEs by Reporting Unit	Payroll Report	45
4 Allocation Summary			46
<b>101-239 Professional Services</b>			48
5 Department Costs			49
5 Incoming Costs			50
5 Professional Services - Health Department	FTEs by Reporting Unit	Payroll	51
5 Professional Services - Seniors	FTEs by Reporting Unit	Payroll	53
5 Labor Relations - Health Department	Union FTEs	Payroll	54

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

5 Labor Relations - Seniors	Union FTEs	Payroll	55
5 Allocation Summary			56
<b>101-242 Insurance</b>			58
6 Department Costs			60
6 Incoming Costs			61
6 Liability Insurance - Health Dept	FTEs by Reporting Unit	County Payroll Report	62
6 Liability Insurance - Seniors	FTEs by Reporting Unit	County Payroll Report	64
6 Property Insurance - Health Bldg	Square Footage by Program - Weighted by FTE	Buildings & Grounds	65
6 Property Insurance - Annex	Square Footage by Program	County Payroll Records	67
6 Allocation Summary			68
<b>101-253 Treasurer</b>			70
7 Department Costs			71
7 Incoming Costs			72
7 Treasurer Costs - Health Dept	FTEs by Reporting Unit	County Payroll Records	73
7 Treasurer Costs - Seniors	FTEs by Reporting Unit	County Payroll Records	75
7 Allocation Summary			76
<b>101-264 Utilities</b>			78
8 Department Costs			79
8 Incoming Costs			80
8 Utilities - Health Dept	Square Footage by Program - Weighted by FTE	Buildings and Grounds Department	81
8 Utilities - Annex	Square Footage by Program	Payroll	83
8 Allocation Summary			84
<b>101-265 Building &amp; Grounds</b>			86
9 Department Costs			87
9 Incoming Costs			88
9 Buildings & Grounds - Health Building	Square Footage by Program - Weighted by FTE	Buildings and Grounds Department	89
9 Buildings & Grounds - Annex	Square Footage by Program	Payroll Report	91
9 Phone - Health Dept	FTEs by Reporting Unit	County Payroll Report	92
9 Phone - Seniors	FTEs by Reporting Unit	County Payroll Report	94
9 Allocation Summary			95
<b>221 Health Department</b>			97
10 Department Costs			98
10 Incoming Costs			100
10 221-101 Admin & Policy Mgmt Support	Direct to RU 221-101		101
10 221-102 Clerical	Direct to RU 221-102		102
10 221-205 Gen Envirnmntl Health Svcs (EH)	Direct to RU 221-205		103
10 All Other	**Not Allocated**		
10 Allocation Summary			104
<b>221-101 Administration &amp; Policy Management Support</b>			105
11 Department Costs			106
11 Incoming Costs			107

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

11 Health Dept Admin	FTEs	Payroll Report	109
11 Allocation Summary			111
<b>221-102 Clerical</b>			113
12 Department Costs			114
12 Incoming Costs			115
12 Clerical	FTEs	Payroll Report	117
12 Allocation Summary			119
<b>221-205 General Environmental Health Services (EH)</b>			121
13 Department Costs			122
13 Incoming Costs			123
13 Admin	FTEs of Managed Reporting Units	Payroll Report	125
13 Allocation Summary			126

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Summary Schedule**

Department	221-276 Food Service	221-282 On Site Sewage (Tanks)	221-286 Private Groundwater	221-287 Supervision of Public Water	221-315 Vaccine Quality Assurance	221-316 Immunization	221-317 Immunization Initiative	221-321 Sexually Transmitted Diseases	221-333 IAPP	221-334 Other Communicab le Diseases
1 Building Depreciation	\$288	\$307	\$151	\$216	\$0	\$114	\$22	\$0	\$65	\$19
2 101-172 Administration	1,563	1,664	820	1,172	0	2,274	438	0	8	672
3 101-191 Accounting	1,832	1,938	874	1,338	0	2,357	470	0	13	726
4 101-228 Computer Operations	2,460	2,620	1,291	1,845	0	3,579	689	0	12	1,058
5 101-239 Professional Services	566	592	286	457	0	666	174	0	1	181
6 101-242 Insurance	980	1,043	514	735	0	1,101	212	0	73	309
7 101-253 Treasurer	1,099	1,171	577	824	0	1,599	308	0	5	473
8 101-264 Utilities	1,530	1,629	803	1,147	0	604	116	0	347	99
9 101-265 Building & Grounds	4,822	5,135	2,531	3,616	0	1,960	377	0	1,082	332
10 221 Health Department	0	0	0	0	0	0	0	0	0	0
11 221-101 Administration & Policy Manag	9,891	10,534	5,193	7,418	0	14,391	2,769	0	49	4,253
12 221-102 Clerical	4,530	4,825	2,378	3,398	0	6,592	1,269	0	23	1,948
13 221-205 General Environmental Health	24,426	26,013	12,824	18,319	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>53,986</b>	<b>57,471</b>	<b>28,243</b>	<b>40,486</b>	<b>0</b>	<b>35,236</b>	<b>6,843</b>	<b>0</b>	<b>1,678</b>	<b>10,069</b>
FY2021 Wages	117,074	121,992	44,509	80,773	78	111,146	24,476	12	1,248	38,470
FY2021 Indirect Cost Rate	46.11%	47.11%	63.45%	50.12%	0.52%	31.70%	27.96%	0.53%	134.52%	26.17%



**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Summary Schedule**

Department	221-338 COVID IMMS	221-343 ELC Contact Trace, Inv, Test Coord	221-361 Marijuana Grant	221-365 AICC Local Programs	221-369 AICC Naloxone	221-370 Substance Community Corrections	221-371 Total Substance Abuse	221-372 Substance Abuse Prevention	221-373 AICC Women's Treatment	221-376 Crippled Children (CSHCS)
1 Building Depreciation	\$152	\$96	\$17	\$7	\$4	\$78	\$573	\$118	\$36	\$25
2 101-172 Administration	5,469	3,461	102	39	23	453	3,344	688	211	883
3 101-191 Accounting	5,640	4,563	125	49	30	494	3,860	814	236	920
4 101-228 Computer Operations	8,609	5,449	160	61	37	713	5,264	1,082	332	1,390
5 101-239 Professional Services	1,332	865	15	8	3	133	1,104	156	74	234
6 101-242 Insurance	2,519	1,594	62	24	14	278	2,049	421	129	407
7 101-253 Treasurer	3,847	2,435	71	27	16	319	2,352	484	148	621
8 101-264 Utilities	806	510	92	36	21	412	3,040	625	192	130
9 101-265 Building & Grounds	2,700	1,709	291	112	67	1,300	9,590	1,972	605	436
10 221 Health Department	0	0	0	0	0	0	0	0	0	0
11 221-101 Administration & Policy Manag	34,618	21,908	643	247	148	2,868	21,166	4,352	1,335	5,588
12 221-102 Clerical	15,856	10,035	294	113	68	1,314	9,695	1,993	612	2,560
13 221-205 General Environmental Health	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>81,548</b>	<b>52,624</b>	<b>1,873</b>	<b>723</b>	<b>433</b>	<b>8,362</b>	<b>62,038</b>	<b>12,704</b>	<b>3,911</b>	<b>13,192</b>
FY2021 Wages	261,425	355,890	8,755	3,482	2,210	26,782	238,741	52,958	13,668	43,983
FY2021 Indirect Cost Rate	31.19%	14.79%	21.40%	20.76%	19.61%	31.22%	25.99%	23.99%	28.61%	29.99%

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Summary Schedule**

Department	221-423 Maternal Support Services	221-429 MCH Grant (Infant & Child Health)	221-433 Infant Support Services	221-441 Hearing	221-446 Vision	221-456 WIC General	221-459 WIC Peer Education	221-460 IBCLC	221-476 Blood Lead	221-486 Medicaid Outreach
1 Building Depreciation	\$89	\$36	\$163	\$63	\$56	\$549	\$87	\$6	\$65	\$196
2 101-172 Administration	586	234	1,070	688	617	3,617	570	39	8	23
3 101-191 Accounting	593	243	1,065	668	592	3,885	549	37	10	27
4 101-228 Computer Operations	922	369	1,685	1,082	972	5,694	898	61	12	37
5 101-239 Professional Services	127	68	212	102	238	809	83	6	1	3
6 101-242 Insurance	347	139	634	363	326	2,142	338	23	73	218
7 101-253 Treasurer	412	165	753	484	434	2,545	401	27	5	16
8 101-264 Utilities	472	189	862	332	298	2,913	459	31	347	1,041
9 101-265 Building & Grounds	1,491	596	2,724	1,057	949	9,205	1,451	99	1,082	3,245
10 221 Health Department	0	0	0	0	0	0	0	0	0	0
11 221-101 Administration & Policy Manag	3,709	1,484	6,775	4,352	3,907	22,897	3,610	247	49	148
12 221-102 Clerical	1,699	680	3,103	1,993	1,789	10,488	1,654	113	23	68
13 221-205 General Environmental Health	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>10,447</b>	<b>4,202</b>	<b>19,045</b>	<b>11,183</b>	<b>10,178</b>	<b>64,746</b>	<b>10,101</b>	<b>691</b>	<b>1,676</b>	<b>5,024</b>
FY2021 Wages	25,758	11,450	43,638	24,972	21,011	202,592	19,779	1,185	736	1,612
FY2021 Indirect Cost Rate	40.56%	36.70%	43.64%	44.78%	48.44%	31.96%	51.07%	58.32%	227.67%	311.73%

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Summary Schedule**

Department	221-506 Health Education	221-720 Shared Services Grant	221-801 Bioterrorism Planning	221-807 CRI - City Readiness Initiative	223-482 Respite Care	223-485 Case Coordination	223-487 Care Management	223-673 DOSA - Congregate Meals	223-674 DOSA - Senior Center	223-675 DOSA - Mobile Meals
1 Building Depreciation	\$196	\$327	\$95	\$21	\$44	\$0	\$61	\$2,388	\$2,392	\$261
2 101-172 Administration	23	39	797	180	818	0	1,127	150	225	4,800
3 101-191 Accounting	22	45	975	210	747	0	996	138	202	4,334
4 101-228 Computer Operations	37	61	1,255	283	1,288	0	1,774	237	355	7,556
5 101-239 Professional Services	3	6	120	26	194	0	177	62	90	1,665
6 101-242 Insurance	218	364	444	100	402	0	554	393	430	2,361
7 101-253 Treasurer	16	27	561	126	294	0	405	54	81	1,727
8 101-264 Utilities	1,041	1,735	501	113	236	0	325	1,327	1,349	1,383
9 101-265 Building & Grounds	3,245	5,408	1,590	359	738	0	1,016	5,777	5,845	4,328
10 221 Health Department	0	0	0	0	0	0	0	0	0	0
11 221-101 Administration & Policy Manag	148	247	5,044	1,137	4,846	0	6,676	890	1,335	28,436
12 221-102 Clerical	68	113	2,310	521	2,220	0	3,058	408	612	13,025
13 221-205 General Environmental Health	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>5,019</b>	<b>8,373</b>	<b>13,692</b>	<b>3,077</b>	<b>11,828</b>	<b>0</b>	<b>16,171</b>	<b>11,824</b>	<b>12,917</b>	<b>69,876</b>
FY2021 Wages	749	2,731	67,454	13,275	39,023	5	42,913	7,349	9,595	212,713
FY2021 Indirect Cost Rate	669.83%	306.61%	20.30%	23.17%	30.31%	0.33%	37.68%	160.89%	134.62%	32.85%

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Summary Schedule**

Department	223-676 DOSA - Transportation	223-677 DOSA - Home Chores	223-891 Personal Care/Homemaker	223-906 VAAA - Tobacco - Purchase of	223-907 VAAA - Med Mgmt	101-648 Medical Examiner	266-351 Jail Nurse	296-961 Soil & Sedimentation	Other	2nd Allocation Orphans
1 Building Depreciation	\$23	\$52	\$319	\$3	\$4	\$0	\$0	\$0	\$0	\$0
2 101-172 Administration	417	960	5,877	58	67	0	0	0	0	0
3 101-191 Accounting	363	877	5,203	63	73	0	0	0	0	0
4 101-228 Computer Operations	657	1,511	9,252	92	105	0	0	0	0	0
5 101-239 Professional Services	203	163	1,056	13	33	0	0	0	0	0
6 101-242 Insurance	205	472	2,891	29	33	0	0	0	0	0
7 101-253 Treasurer	150	345	2,114	21	24	0	0	0	0	0
8 101-264 Utilities	120	277	1,693	17	19	0	0	0	0	0
9 101-265 Building & Grounds	376	866	5,299	53	60	0	0	0	0	0
10 221 Health Department	0	0	0	0	0	0	0	0	0	0
11 221-101 Administration & Policy Manag	2,473	5,687	34,815	346	396	0	0	0	0	0
12 221-102 Clerical	1,133	2,605	15,947	159	181	0	0	0	0	0
13 221-205 General Environmental Health	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>6,121</b>	<b>13,815</b>	<b>84,466</b>	<b>854</b>	<b>994</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FY2021 Wages	14,118	45,809	226,664	5,789	7,002	0	0	0	0	0
FY2021 Indirect Cost Rate	43.36%	30.16%	37.27%	14.75%	14.20%					

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Summary Schedule**

<b>Department</b>	<b>Total</b>	<b>Fund 221 Health Dept TOTAL</b>	<b>Fund 223 Personal Care-Aide TOTAL</b>
1 Building Depreciation	\$9,786	\$4,238	\$5,548
2 101-172 Administration	46,275	31,774	14,500
3 101-191 Accounting	48,194	35,197	12,997
4 101-228 Computer Operations	72,847	50,020	22,827
5 101-239 Professional Services	12,309	8,652	3,656
6 101-242 Insurance	25,963	18,192	7,771
7 101-253 Treasurer	27,568	22,352	5,216
8 101-264 Utilities	29,220	22,474	6,746
9 101-265 Building & Grounds	95,498	71,141	24,357
10 221 Health Department	0	-	-
11 221-101 Administration & Policy Manag	287,029	201,128	85,901
12 221-102 Clerical	131,471	92,125	39,346
13 221-205 General Environmental Health	81,582	81,582	-
<b>Total Current Allocations</b>	<b>867,742</b>	<b>638,876</b>	<b>228,866</b>
FY2021 Wages		1,984,614	610,979
FY2021 Indirect Cost Rate		32.19%	37.46%

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Carry Forward Schedule**

Department	Current Allocation	FY2021 Wages	FY2021 Indirect Cost Rate	Fund 221 Health Dpt Rates	Fund 223 Personal Care-Aide Rates
14 221-276 Food Service	53,986	117,074	46.11%	46.11%	
15 221-282 On Site Sewage (Tanks)	57,471	121,992	47.11%	47.11%	
16 221-286 Private Groundwater	28,243	44,509	63.45%	63.45%	
17 221-287 Supervision of Public Water	40,486	80,773	50.12%	50.12%	
18 221-315 Vaccine Quality Assurance	0	78	0.52%	0.52%	
19 221-316 Immunization	35,236	111,146	31.70%	31.70%	
20 221-317 Immunization Initiative	6,843	24,476	27.96%	27.96%	
21 221-321 Sexually Transmitted Disease	0	12	0.53%	0.53%	
22 221-333 IAPP	1,678	1,248	134.52%	134.52%	
23 221-334 Other Communicable Disease	10,069	38,470	26.17%	26.17%	
24 221-338 COVID IMMS	81,548	261,425	31.19%	31.19%	
25 221-343 ELC Contact Trace, Inv, Test	52,624	355,890	14.79%	14.79%	
26 221-361 Marijuana Grant	1,873	8,755	21.40%	21.40%	
27 221-365 AICC Local Programs	723	3,482	20.76%	20.76%	
28 221-369 AICC Naloxone	433	2,210	19.61%	19.61%	
29 221-370 Substance Community Correc	8,362	26,782	31.22%	31.22%	
30 221-371 Total Substance Abuse (AICC	62,038	238,741	25.99%	25.99%	
31 221-372 Substance Abuse Prevention	12,704	52,958	23.99%	23.99%	
32 221-373 AICC Women's Treatment	3,911	13,668	28.61%	28.61%	
33 221-376 Crippled Children (CSHCS)	13,192	43,983	29.99%	29.99%	
34 221-423 Maternal Support Services (M	10,447	25,758	40.56%	40.56%	
35 221-429 MCH Grant (Infant & Child He	4,202	11,450	36.70%	36.70%	
36 221-433 Infant Support Services (ISS)	19,045	43,638	43.64%	43.64%	
37 221-441 Hearing	11,183	24,972	44.78%	44.78%	
38 221-446 Vision	10,178	21,011	48.44%	48.44%	
39 221-456 WIC General	64,746	202,592	31.96%	31.96%	
40 221-459 WIC Peer Education	10,101	19,779	51.07%	51.07%	
41 221-460 IBCLC	691	1,185	58.32%	58.32%	
42 221-476 Blood Lead	1,676	736	227.67%	227.67%	
43 221-486 Medicaid Outreach	5,024	1,612	311.73%	311.73%	
44 221-506 Health Education	5,019	749	669.83%	669.83%	
45 221-720 Shared Services Grant	8,373	2,731	306.61%	306.61%	
46 221-801 Bioterrorism Planning	13,692	67,454	20.30%	20.30%	
47 221-807 CRI - City Readiness Initiative	3,077	13,275	23.17%	23.17%	
48 223-482 Respite Care	11,828	39,023	30.31%		30.31%
49 223-485 Case Coordination	0	5	0.33%		0.33%
50 223-487 Care Management	16,171	42,913	37.68%		37.68%
51 223-673 DOSA - Congregate Meals	11,824	7,349	160.89%		160.89%
52 223-674 DOSA - Senior Center	12,917	9,595	134.62%		134.62%
53 223-675 DOSA - Mobile Meals	69,876	212,713	32.85%		32.85%

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Carry Forward Schedule**

Department	Current Allocation	FY2021 Wages	FY2021 Indirect Cost Rate	Fund 221 Health Dpt Rates	Fund 223 Personal Care-Aide Rates
54 223-676 DOSA - Transportation	6,121	14,118	43.36%		43.36%
55 223-677 DOSA - Home Chores	13,815	45,809	30.16%		30.16%
56 223-891 Personal Care/Homemaker	84,466	226,664	37.27%		37.27%
57 223-906 VAAA - Tobacco - Purchase c	854	5,789	14.75%		14.75%
58 223-907 VAAA - Med Mgmt	994	7,002	14.20%		14.20%
59 101-648 Medical Examiner	0	0			
60 266-351 Jail Nurse	0	0			
61 296-961 Soil & Sedimentation	0	0			
62 Other	0	0			
<b>Total</b>	<b>867,742</b>	<b>2,595,593</b>		<b>32.19%</b>	<b>37.46%</b>



Lapeer County, Michigan  
2 CFR Part 200 Health Senior Department Cost Study

FY 2021  
1/10/2023

**Building Deprecation Charge  
Nature and Extent of Service**

Federal guidelines in 2 CFR Part 200 allow for the recovery of depreciation expenses identified by local government.

For the purposes of the Health Department Cost Allocation Plan, the depreciation costs identified through the County's 2021 2 CFR Part 200 Cost Allocation Plan for Fund 221 Health Department and Fund 223 Personal Care - Aide are included in this schedule for allocation to the funds' reporting units.

- **Health Building Depreciation** - The Health Department Fund's share of the cost of depreciation for the Health Building is identified and allocated to benefitting programs based on calculated Reporting Unit square footage.
- **Annex Building Depreciation** - Fund 223's share of the cost of depreciation is identified within this function and is allocated based on the benefitting Reporting Units' occupant FTEs.

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.

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**A. Department Costs**

Dept:1 Building Depreciation

Description		Amount	General Admin	Health Building Depreciation	Annex Building Depreciation
Personnel Costs					
Wages	S	0	0	0	0
Salary % Split			.00%	.00%	.00%
Fringes	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
Services & Supplies Cost					
Health Department Depreciation	P	6,147	0	6,147	0
Annex Depreciation	P	4,760	0	0	4,760
Subtotal - Services & Supplies		10,907	0	6,147	4,760
<b>Department Cost Total</b>		10,907	0	6,147	4,760
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>		10,907	0	6,147	4,760
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$10,907</b>		<b>\$6,147</b>	<b>\$4,760</b>

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**B. Incoming Costs - (Default Spread Expense%)**

**No Indirect Costs**

**Dept:1 Building Depreciation**

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**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Health Building Depreciation Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 221-101 Administration & Policy Manag	1,395.30	7.99%	\$491	\$0	\$491	\$0	\$491
12 221-102 Clerical	1,271.99	7.29%	448	0	448	0	448
13 221-205 General Environmental Health	514.56	2.95%	181	0	181	0	181
14 221-276 Food Service	819.14	4.69%	288	0	288	0	288
15 221-282 On Site Sewage (Tanks)	872.38	5.00%	307	0	307	0	307
16 221-286 Private Groundwater	430.04	2.46%	151	0	151	0	151
17 221-287 Supervision of Public Water	614.36	3.52%	216	0	216	0	216
19 221-316 Immunization	323.34	1.85%	114	0	114	0	114
20 221-317 Immunization Initiative	62.23	0.36%	22	0	22	0	22
22 221-333 IAPP	185.77	1.06%	65	0	65	0	65
23 221-334 Other Communicable Disease	53.03	0.30%	19	0	19	0	19
24 221-338 COVID IMMS	431.67	2.47%	152	0	152	0	152
25 221-343 ELC Contact Trace, Inv, Test	273.19	1.57%	96	0	96	0	96
26 221-361 Marijuana Grant	49.44	0.28%	17	0	17	0	17
27 221-365 AICC Local Programs	19.01	0.11%	7	0	7	0	7
28 221-369 AICC Naloxone	11.41	0.07%	4	0	4	0	4
29 221-370 Substance Community Correc	220.59	1.26%	78	0	78	0	78
30 221-371 Total Substance Abuse (AICC	1,627.76	9.33%	573	0	573	0	573
31 221-372 Substance Abuse Prevention	334.68	1.92%	118	0	118	0	118
32 221-373 AICC Women's Treatment	102.69	0.59%	36	0	36	0	36
33 221-376 Crippled Children (CSHCS)	69.68	0.40%	25	0	25	0	25
34 221-423 Maternal Support Services (M	252.72	1.45%	89	0	89	0	89
35 221-429 MCH Grant (Infant & Child He	101.09	0.58%	36	0	36	0	36
36 221-433 Infant Support Services (ISS)	461.62	2.64%	163	0	163	0	163
37 221-441 Hearing	177.58	1.02%	63	0	63	0	63
38 221-446 Vision	159.41	0.91%	56	0	56	0	56
39 221-456 WIC General	1,560.07	8.94%	549	0	549	0	549
40 221-459 WIC Peer Education	245.97	1.41%	87	0	87	0	87
41 221-460 IBCLC	16.84	0.10%	6	0	6	0	6
42 221-476 Blood Lead	185.77	1.06%	65	0	65	0	65
43 221-486 Medicaid Outreach	557.30	3.19%	196	0	196	0	196
44 221-506 Health Education	557.31	3.19%	196	0	196	0	196
45 221-720 Shared Services Grant	928.84	5.32%	327	0	327	0	327
46 221-801 Bioterrorism Planning	268.53	1.54%	95	0	95	0	95
47 221-807 CRI - City Readiness Initiative	60.55	0.35%	21	0	21	0	21
48 223-482 Respite Care	126.21	0.72%	44	0	44	0	44
50 223-487 Care Management	173.87	1.00%	61	0	61	0	61
51 223-673 DOSA - Congregate Meals	23.18	0.13%	8	0	8	0	8
52 223-674 DOSA - Senior Center	34.77	0.20%	12	0	12	0	12
53 223-675 DOSA - Mobile Meals	740.58	4.24%	261	0	261	0	261
54 223-676 DOSA - Transportation	64.39	0.37%	23	0	23	0	23
55 223-677 DOSA - Home Chores	148.12	0.85%	52	0	52	0	52

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Health Building Depreciation Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56 223-891 Personal Care/Homemaker	906.72	5.20%	\$319	\$0	\$319	\$0	\$319
57 223-906 VAAA - Tobacco - Purchase o	9.02	0.05%	3	0	3	0	3
58 223-907 VAAA - Med Mgmt	10.30	0.06%	4	0	4	0	4
<b>Subtotal</b>	<b>17,453.02</b>	<b>100.00%</b>	<b>6,147</b>	<b>0</b>	<b>6,147</b>	<b>0</b>	<b>6,147</b>
Direct Bills					0		0
<b>Total</b>					<b>\$6,147</b>		<b>\$6,147</b>

Basis Units: Square Footage by Program - Weighted by FTE

Source: Square Footage Calculations

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Annex Building Depreciation Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 223-673 DOSA - Congregate Meals	780	50.00%	\$2,380	\$0	\$2,380	\$0	\$2,380
52 223-674 DOSA - Senior Center	780	50.00%	2,380	0	2,380	0	2,380
<b>Subtotal</b>	1,560	100.00%	4,760	0	4,760	0	4,760
Direct Bills					0		0
<b>Total</b>					<b>\$4,760</b>		<b>\$4,760</b>

Basis Units: Square Footage by Program  
Source: Square Footage

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Allocation Summary**

**Dept:1 Building Depreciation**

Department	Health Building Depreciation	Annex Building Depreciation	Total
11 221-101 Administration & Policy Manag	\$491	\$0	\$491
12 221-102 Clerical	448	0	448
13 221-205 General Environmental Health	181	0	181
14 221-276 Food Service	288	0	288
15 221-282 On Site Sewage (Tanks)	307	0	307
16 221-286 Private Groundwater	151	0	151
17 221-287 Supervision of Public Water	216	0	216
19 221-316 Immunization	114	0	114
20 221-317 Immunization Initiative	22	0	22
22 221-333 IAPP	65	0	65
23 221-334 Other Communicable Disease	19	0	19
24 221-338 COVID IMMS	152	0	152
25 221-343 ELC Contact Trace, Inv, Test	96	0	96
26 221-361 Marijuana Grant	17	0	17
27 221-365 AICC Local Programs	7	0	7
28 221-369 AICC Naloxone	4	0	4
29 221-370 Substance Community Correc	78	0	78
30 221-371 Total Substance Abuse (AICC	573	0	573
31 221-372 Substance Abuse Prevention	118	0	118
32 221-373 AICC Women's Treatment	36	0	36
33 221-376 Crippled Children (CSHCS)	25	0	25
34 221-423 Maternal Support Services (M	89	0	89
35 221-429 MCH Grant (Infant & Child He	36	0	36
36 221-433 Infant Support Services (ISS)	163	0	163
37 221-441 Hearing	63	0	63
38 221-446 Vision	56	0	56
39 221-456 WIC General	549	0	549
40 221-459 WIC Peer Education	87	0	87
41 221-460 IBCLC	6	0	6
42 221-476 Blood Lead	65	0	65
43 221-486 Medicaid Outreach	196	0	196
44 221-506 Health Education	196	0	196
45 221-720 Shared Services Grant	327	0	327
46 221-801 Bioterrorism Planning	95	0	95
47 221-807 CRI - City Readiness Initiative	21	0	21
48 223-482 Respite Care	44	0	44
50 223-487 Care Management	61	0	61
51 223-673 DOSA - Congregate Meals	8	2,380	2,388
52 223-674 DOSA - Senior Center	12	2,380	2,392
53 223-675 DOSA - Mobile Meals	261	0	261
54 223-676 DOSA - Transportation	23	0	23



**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Allocation Summary**

**Dept:1 Building Depreciation**

Department	Health Building Depreciation	Annex Building Depreciation	Total
55 223-677 DOSA - Home Chores	\$52	\$0	\$52
56 223-891 Personal Care/Homemaker	319	0	319
57 223-906 VAAA - Tobacco - Purchase c	3	0	3
58 223-907 VAAA - Med Mgmt	4	0	4
<b>Total</b>	<b>\$6,147</b>	<b>\$4,760</b>	<b>\$10,907</b>

Lapeer County, Michigan  
2 CFR Part 200 Health Senior Department Cost Study

FY 2021  
1/10/2023

**Administrator/Controller 101-172  
Nature and Extent of Service**

Lapeer County government operates under the Michigan Controllers Act. The Controller is the chief accounting officer of the County and has the charge and supervision of the accounts and accounting of every office, officer, and department of the County. The County Administration department is responsible for preparation of budgets, reports resolutions and communications for the Board of Commissioners, as well as serving as liaison between County Departments and the Board of Commisisoners. The Administrator/Controller's office has the task of developing systems and programs that will enable the County to provide more effective and efficient services to the citizens.

For the purposes of the Health Department Cost Allocation Plan, the costs identified within the County's 2021 2 CFR Part 200 Cost Allocation Plan for Fund 221 Health Department and Fund 223 Personal Care - Aide are identified seperately and allocated to benefitting programs based on the number of full-time equivalents (FTEs), respectively.

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.

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**A. Department Costs**

Dept:2 101-172 Administration

Description		Amount	General Admin	Admin - Health Dept	Admin - Seniors
Personnel Costs					
Salaries	S	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
Services & Supplies Cost					
Administration	P	50,415	0	35,915	14,500
Subtotal - Services & Supplies		50,415	0	35,915	14,500
<b>Department Cost Total</b>		50,415	0	35,915	14,500
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>		50,415	0	35,915	14,500
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$50,415</b>		<b>\$35,915</b>	<b>\$14,500</b>

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**B. Incoming Costs - (Default Spread Expense%)**

**No Indirect Costs**

**Dept:2 101-172 Administration**

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**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

Admin - Health Dept Allocations

Dept:2 101-172 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 221-101 Administration & Policy Manag	2.15	4.68%	\$1,680	\$0	\$1,680	\$0	\$1,680
12 221-102 Clerical	1.96	4.26%	1,531	0	1,531	0	1,531
13 221-205 General Environmental Health	1.19	2.59%	930	0	930	0	930
14 221-276 Food Service	2.00	4.35%	1,563	0	1,563	0	1,563
15 221-282 On Site Sewage (Tanks)	2.13	4.63%	1,664	0	1,664	0	1,664
16 221-286 Private Groundwater	1.05	2.28%	820	0	820	0	820
17 221-287 Supervision of Public Water	1.50	3.26%	1,172	0	1,172	0	1,172
19 221-316 Immunization	2.91	6.33%	2,274	0	2,274	0	2,274
20 221-317 Immunization Initiative	0.56	1.22%	438	0	438	0	438
22 221-333 IAPP	0.01	0.02%	8	0	8	0	8
23 221-334 Other Communicable Disease	0.86	1.87%	672	0	672	0	672
24 221-338 COVID IMMS	7.00	15.23%	5,469	0	5,469	0	5,469
25 221-343 ELC Contact Trace, Inv, Test	4.43	9.64%	3,461	0	3,461	0	3,461
26 221-361 Marijuana Grant	0.13	0.28%	102	0	102	0	102
27 221-365 AICC Local Programs	0.05	0.11%	39	0	39	0	39
28 221-369 AICC Naloxone	0.03	0.07%	23	0	23	0	23
29 221-370 Substance Community Correc	0.58	1.26%	453	0	453	0	453
30 221-371 Total Substance Abuse (AICC	4.28	9.31%	3,344	0	3,344	0	3,344
31 221-372 Substance Abuse Prevention	0.88	1.91%	688	0	688	0	688
32 221-373 AICC Women's Treatment	0.27	0.59%	211	0	211	0	211
33 221-376 Crippled Children (CSHCS)	1.13	2.46%	883	0	883	0	883
34 221-423 Maternal Support Services (M	0.75	1.63%	586	0	586	0	586
35 221-429 MCH Grant (Infant & Child He	0.30	0.65%	234	0	234	0	234
36 221-433 Infant Support Services (ISS)	1.37	2.98%	1,070	0	1,070	0	1,070
37 221-441 Hearing	0.88	1.91%	688	0	688	0	688
38 221-446 Vision	0.79	1.72%	617	0	617	0	617
39 221-456 WIC General	4.63	10.07%	3,617	0	3,617	0	3,617
40 221-459 WIC Peer Education	0.73	1.59%	570	0	570	0	570
41 221-460 IBCLC	0.05	0.11%	39	0	39	0	39
42 221-476 Blood Lead	0.01	0.02%	8	0	8	0	8
43 221-486 Medicaid Outreach	0.03	0.07%	23	0	23	0	23
44 221-506 Health Education	0.03	0.07%	23	0	23	0	23
45 221-720 Shared Services Grant	0.05	0.11%	39	0	39	0	39
46 221-801 Bioterrorism Planning	1.02	2.22%	797	0	797	0	797
47 221-807 CRI - City Readiness Initiative	0.23	0.50%	180	0	180	0	180

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

Admin - Health Dept Allocations

Dept:2 101-172 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	45.97	100.00%	35,915	0	35,915	0	35,915
Direct Bills					0		0
<b>Total</b>					<b>\$35,915</b>		<b>\$35,915</b>

Basis Units: FTEs by Reporting Unit  
Source: County Payroll Records

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Admin - Seniors Allocations**

Dept:2 101-172 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 223-482 Respite Care	0.98	5.64%	\$818	\$0	\$818	\$0	\$818
50 223-487 Care Management	1.35	7.77%	1,127	0	1,127	0	1,127
51 223-673 DOSA - Congregate Meals	0.18	1.04%	150	0	150	0	150
52 223-674 DOSA - Senior Center	0.27	1.55%	225	0	225	0	225
53 223-675 DOSA - Mobile Meals	5.75	33.10%	4,800	0	4,800	0	4,800
54 223-676 DOSA - Transportation	0.50	2.88%	417	0	417	0	417
55 223-677 DOSA - Home Chores	1.15	6.62%	960	0	960	0	960
56 223-891 Personal Care/Homemaker	7.04	40.53%	5,877	0	5,877	0	5,877
57 223-906 VAAA - Tobacco - Purchase c	0.07	0.40%	58	0	58	0	58
58 223-907 VAAA - Med Mgmt	0.08	0.46%	67	0	67	0	67
<b>Subtotal</b>	17.37	100.00%	14,500	0	14,500	0	14,500
Direct Bills					0		0
<b>Total</b>					<b>\$14,500</b>		<b>\$14,500</b>

Basis Units: FTEs by Reporting Unit  
Source: County Payroll Records

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Allocation Summary**

Dept:2 101-172 Administration

Department	Admin - Health Dept	Admin - Seniors	Total
11 221-101 Administration & Policy Manag	\$1,680	\$0	\$1,680
12 221-102 Clerical	1,531	0	1,531
13 221-205 General Environmental Health	930	0	930
14 221-276 Food Service	1,563	0	1,563
15 221-282 On Site Sewage (Tanks)	1,664	0	1,664
16 221-286 Private Groundwater	820	0	820
17 221-287 Supervision of Public Water	1,172	0	1,172
19 221-316 Immunization	2,274	0	2,274
20 221-317 Immunization Initiative	438	0	438
22 221-333 IAPP	8	0	8
23 221-334 Other Communicable Disease	672	0	672
24 221-338 COVID IMMS	5,469	0	5,469
25 221-343 ELC Contact Trace, Inv, Test	3,461	0	3,461
26 221-361 Marijuana Grant	102	0	102
27 221-365 AICC Local Programs	39	0	39
28 221-369 AICC Naloxone	23	0	23
29 221-370 Substance Community Correc	453	0	453
30 221-371 Total Substance Abuse (AICC	3,344	0	3,344
31 221-372 Substance Abuse Prevention	688	0	688
32 221-373 AICC Women's Treatment	211	0	211
33 221-376 Crippled Children (CSHCS)	883	0	883
34 221-423 Maternal Support Services (M	586	0	586
35 221-429 MCH Grant (Infant & Child He.	234	0	234
36 221-433 Infant Support Services (ISS)	1,070	0	1,070
37 221-441 Hearing	688	0	688
38 221-446 Vision	617	0	617
39 221-456 WIC General	3,617	0	3,617
40 221-459 WIC Peer Education	570	0	570
41 221-460 IBCLC	39	0	39
42 221-476 Blood Lead	8	0	8
43 221-486 Medicaid Outreach	23	0	23
44 221-506 Health Education	23	0	23
45 221-720 Shared Services Grant	39	0	39
46 221-801 Bioterrorism Planning	797	0	797
47 221-807 CRI - City Readiness Initiative	180	0	180
48 223-482 Respite Care	0	818	818
50 223-487 Care Management	0	1,127	1,127
51 223-673 DOSA - Congregate Meals	0	150	150
52 223-674 DOSA - Senior Center	0	225	225
53 223-675 DOSA - Mobile Meals	0	4,800	4,800
54 223-676 DOSA - Transportation	0	417	417



**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Allocation Summary**

**Dept:2 101-172 Administration**

Department	Admin - Health Dept	Admin - Seniors	Total
55 223-677 DOSA - Home Chores	\$0	\$960	\$960
56 223-891 Personal Care/Homemaker	0	5,877	5,877
57 223-906 VAAA - Tobacco - Purchase c	0	58	58
58 223-907 VAAA - Med Mgmt	0	67	67
<b>Total</b>	<b>\$35,915</b>	<b>\$14,500</b>	<b>\$50,415</b>

Lapeer County, Michigan  
2 CFR Part 200 Health Senior Department Cost Study

FY 2021  
1/10/2023

**Accounting 101-191  
Nature and Extent of Service**

The Finance Department is an administrative department made up of the following divisions: Accounting, Budgeting, Computers, Accounts Payable, Payroll and Employee Benefits. Their purpose is to accurately present, in accordance with generally accepted accounting principles, the results of the County's financial operations and conditions in a timely manner to all interested parties.

*In addition to the operating functions of the office the County's 2 CFR Part 200 plan identifies the cost of termination payouts. Upon termination, retirement, or resignation, employees of the County receive a portion of their unused sick and vacation pay. For plan purposes, the amount of the payoff is identified and added to the department's expenditures. These costs are allocated and a direct billing credit is allowed for the amounts that were direct charged to the home departments of the terminated employees.*

For the purposes of the Health Department Cost Allocation Plan, the costs identified through the County's 2021 2 CFR Part 200 Cost Allocation Plan for Fund 221 Health Department and Fund 223 Personal Care - Aide are identified and allocated as indicated below:

- **General Accounting** – The Fund 221 and Fund 223 shares of costs associated with the posting of journal entries and preparation of periodic financial reports are identified to their respective functions and allocated to programs based on the number of full-time equivalents (FTEs).
- **Accounts Payable** – The Fund 221 and Fund 223 shares of costs associated with the processing of accounts payable are identified to their respective functions and allocated to all benefitting programs based FTEs.
- **Payroll** – The accounting department processes the bi-weekly payroll, complies with all required tax deposits and reports and withholds optional deductions for employees. The Fund 221 and Fund 223 shares of costs related to payroll processing are identified to their respective functions and are allocated to all program based FTEs.

Lapeer County, Michigan  
2 CFR Part 200 Health Senior Department Cost Study

FY 2021  
1/10/2023

**Accounting 101-191**  
**Nature and Extent of Service**  
**(Continued)**

· **Termination Payoff** – The County policy provides for the payoff of accumulated sick and vacation time when employees separate from the County. 2 CFR Part 200 guidance allows for the recovery of termination payouts, but only as an indirect cost. The costs identified in this function have been previously adjusted for direct charges within the County's 2021 2 CFR Part 200 Cost Allocation Plan. The net expenses are identified to their respective functions and are allocated on FTEs.

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.

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**A. Department Costs**

Dept:3 101-191 Accounting

Description		Amount	General Admin	General Acct'g - Health Dept	General Acct'g - Seniors	Term. Payout - Health Dept	Term. Payout - Seniors
Personnel Costs							
Salaries	S	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
General Accounting	P	17,651	0	13,134	4,517	0	0
Accounts Payable	P	10,113	0	6,795	3,318	0	0
Payroll	P	11,443	0	8,152	3,291	0	0
Termination Payoff	P	13,439	0	0	0	11,568	1,871
Subtotal - Services & Supplies		52,646	0	28,081	11,126	11,568	1,871
<b>Department Cost Total</b>		52,646	0	28,081	11,126	11,568	1,871
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		52,646	0	28,081	11,126	11,568	1,871
General Admin Distribution			0	0	0	0	0
<b>Grand Total</b>		<b>\$52,646</b>		<b>\$28,081</b>	<b>\$11,126</b>	<b>\$11,568</b>	<b>\$1,871</b>

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:3 101-191 Accounting

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**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

General Acct'g - Health Dept Allocations

Dept:3 101-191 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 221-101 Administration & Policy Manag	2.15	4.68%	\$1,313	\$0	\$1,313	\$0	\$1,313
12 221-102 Clerical	1.96	4.26%	1,197	0	1,197	0	1,197
13 221-205 General Environmental Health	1.19	2.59%	727	0	727	0	727
14 221-276 Food Service	2.00	4.35%	1,222	0	1,222	0	1,222
15 221-282 On Site Sewage (Tanks)	2.13	4.63%	1,301	0	1,301	0	1,301
16 221-286 Private Groundwater	1.05	2.28%	641	0	641	0	641
17 221-287 Supervision of Public Water	1.50	3.26%	916	0	916	0	916
19 221-316 Immunization	2.91	6.33%	1,778	0	1,778	0	1,778
20 221-317 Immunization Initiative	0.56	1.22%	342	0	342	0	342
22 221-333 IAPP	0.01	0.02%	6	0	6	0	6
23 221-334 Other Communicable Disease	0.86	1.87%	525	0	525	0	525
24 221-338 COVID IMMS	7.00	15.23%	4,276	0	4,276	0	4,276
25 221-343 ELC Contact Trace, Inv, Test	4.43	9.64%	2,706	0	2,706	0	2,706
26 221-361 Marijuana Grant	0.13	0.28%	79	0	79	0	79
27 221-365 AICC Local Programs	0.05	0.11%	31	0	31	0	31
28 221-369 AICC Naloxone	0.03	0.07%	18	0	18	0	18
29 221-370 Substance Community Correc	0.58	1.26%	354	0	354	0	354
30 221-371 Total Substance Abuse (AICC	4.28	9.31%	2,614	0	2,614	0	2,614
31 221-372 Substance Abuse Prevention	0.88	1.91%	538	0	538	0	538
32 221-373 AICC Women's Treatment	0.27	0.59%	165	0	165	0	165
33 221-376 Crippled Children (CSHCS)	1.13	2.46%	690	0	690	0	690
34 221-423 Maternal Support Services (M	0.75	1.63%	458	0	458	0	458
35 221-429 MCH Grant (Infant & Child He	0.30	0.65%	183	0	183	0	183
36 221-433 Infant Support Services (ISS)	1.37	2.98%	837	0	837	0	837
37 221-441 Hearing	0.88	1.91%	538	0	538	0	538
38 221-446 Vision	0.79	1.72%	483	0	483	0	483
39 221-456 WIC General	4.63	10.07%	2,828	0	2,828	0	2,828
40 221-459 WIC Peer Education	0.73	1.59%	446	0	446	0	446
41 221-460 IBCLC	0.05	0.11%	31	0	31	0	31
42 221-476 Blood Lead	0.01	0.02%	6	0	6	0	6
43 221-486 Medicaid Outreach	0.03	0.07%	18	0	18	0	18
44 221-506 Health Education	0.03	0.07%	18	0	18	0	18
45 221-720 Shared Services Grant	0.05	0.11%	31	0	31	0	31
46 221-801 Bioterrorism Planning	1.02	2.22%	623	0	623	0	623
47 221-807 CRI - City Readiness Initiative	0.23	0.50%	140	0	140	0	140

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

General Acct'g - Health Dept Allocations

Dept:3 101-191 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	45.97	100.00%	28,081	0	28,081	0	28,081
Direct Bills					0		0
<b>Total</b>					<b>\$28,081</b>		<b>\$28,081</b>

Basis Units: FTEs by Reporting Unit  
Source: Payroll Report

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**General Acct'g - Seniors Allocations**

Dept:3 101-191 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 223-482 Respite Care	0.98	5.64%	\$628	\$0	\$628	\$0	\$628
50 223-487 Care Management	1.35	7.77%	865	0	865	0	865
51 223-673 DOSA - Congregate Meals	0.18	1.04%	115	0	115	0	115
52 223-674 DOSA - Senior Center	0.27	1.55%	173	0	173	0	173
53 223-675 DOSA - Mobile Meals	5.75	33.10%	3,683	0	3,683	0	3,683
54 223-676 DOSA - Transportation	0.50	2.88%	320	0	320	0	320
55 223-677 DOSA - Home Chores	1.15	6.62%	737	0	737	0	737
56 223-891 Personal Care/Homemaker	7.04	40.53%	4,509	0	4,509	0	4,509
57 223-906 VAAA - Tobacco - Purchase o	0.07	0.40%	45	0	45	0	45
58 223-907 VAAA - Med Mgmt	0.08	0.46%	51	0	51	0	51
<b>Subtotal</b>	17.37	100.00%	11,126	0	11,126	0	11,126
Direct Bills					0		0
<b>Total</b>					<b>\$11,126</b>		<b>\$11,126</b>

Basis Units: FTEs by Reporting Unit  
Source: Payroll Report



**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

Term. Payout - Health Dept Allocations

Dept:3 101-191 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 221-101 Administration & Policy Manag	104,136	4.70%	\$543	\$0	\$543	\$0	\$543
12 221-102 Clerical	86,536	3.90%	451	0	451	0	451
13 221-205 General Environmental Health	42,147	1.90%	220	0	220	0	220
14 221-276 Food Service	117,074	5.28%	611	0	611	0	611
15 221-282 On Site Sewage (Tanks)	121,992	5.50%	636	0	636	0	636
16 221-286 Private Groundwater	44,509	2.01%	232	0	232	0	232
17 221-287 Supervision of Public Water	80,773	3.64%	421	0	421	0	421
18 221-315 Vaccine Quality Assurance	78	0.00%	0	0	0	0	0
19 221-316 Immunization	111,146	5.01%	580	0	580	0	580
20 221-317 Immunization Initiative	24,476	1.10%	128	0	128	0	128
21 221-321 Sexually Transmitted Disease	12	0.00%	0	0	0	0	0
22 221-333 IAPP	1,248	0.06%	7	0	7	0	7
23 221-334 Other Communicable Disease	38,470	1.73%	201	0	201	0	201
24 221-338 COVID IMMS	261,425	11.79%	1,364	0	1,364	0	1,364
25 221-343 ELC Contact Trace, Inv, Test	355,890	16.05%	1,857	0	1,857	0	1,857
26 221-361 Marijuana Grant	8,755	0.39%	46	0	46	0	46
27 221-365 AICC Local Programs	3,482	0.16%	18	0	18	0	18
28 221-369 AICC Naloxone	2,210	0.10%	12	0	12	0	12
29 221-370 Substance Community Correc	26,782	1.21%	140	0	140	0	140
30 221-371 Total Substance Abuse (AICC	238,741	10.77%	1,246	0	1,246	0	1,246
31 221-372 Substance Abuse Prevention	52,958	2.39%	276	0	276	0	276
32 221-373 AICC Women's Treatment	13,668	0.62%	71	0	71	0	71
33 221-376 Crippled Children (CSHCS)	43,983	1.98%	229	0	229	0	229
34 221-423 Maternal Support Services (M	25,758	1.16%	134	0	134	0	134
35 221-429 MCH Grant (Infant & Child He	11,450	0.52%	60	0	60	0	60
36 221-433 Infant Support Services (ISS)	43,638	1.97%	228	0	228	0	228
37 221-441 Hearing	24,972	1.13%	130	0	130	0	130
38 221-446 Vision	21,011	0.95%	110	0	110	0	110
39 221-456 WIC General	202,592	9.14%	1,057	0	1,057	0	1,057
40 221-459 WIC Peer Education	19,779	0.89%	103	0	103	0	103
41 221-460 IBCLC	1,185	0.05%	6	0	6	0	6
42 221-476 Blood Lead	736	0.03%	4	0	4	0	4
43 221-486 Medicaid Outreach	1,612	0.07%	8	0	8	0	8
44 221-506 Health Education	749	0.03%	4	0	4	0	4
45 221-720 Shared Services Grant	2,731	0.12%	14	0	14	0	14
46 221-801 Bioterrorism Planning	67,454	3.04%	352	0	352	0	352
47 221-807 CRI - City Readiness Initiative	13,275	0.60%	69	0	69	0	69

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

Term. Payout - Health Dept Allocations

Dept:3 101-191 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	2,217,433	100.00%	11,568	0	11,568	0	11,568
Direct Bills					0		0
<b>Total</b>					<b>\$11,568</b>		<b>\$11,568</b>
Basis Units: Wages by Reporting Unit							
Source: Payroll Report							

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

Term. Payout - Seniors Allocations

Dept:3 101-191 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 223-482 Respite Care	39,023	6.39%	\$119	\$0	\$119	\$0	\$119
49 223-485 Case Coordination	5	0.00%	0	0	0	0	0
50 223-487 Care Management	42,913	7.02%	131	0	131	0	131
51 223-673 DOSA - Congregate Meals	7,349	1.20%	23	0	23	0	23
52 223-674 DOSA - Senior Center	9,595	1.57%	29	0	29	0	29
53 223-675 DOSA - Mobile Meals	212,713	34.82%	651	0	651	0	651
54 223-676 DOSA - Transportation	14,118	2.31%	43	0	43	0	43
55 223-677 DOSA - Home Chores	45,809	7.50%	140	0	140	0	140
56 223-891 Personal Care/Homemaker	226,664	37.10%	694	0	694	0	694
57 223-906 VAAA - Tobacco - Purchase o	5,789	0.95%	18	0	18	0	18
58 223-907 VAAA - Med Mgmt	7,002	1.15%	21	0	21	0	21
<b>Subtotal</b>	610,980	100.00%	1,871	0	1,871	0	1,871
Direct Bills					0		0
<b>Total</b>					<b>\$1,871</b>		<b>\$1,871</b>

Basis Units: Wages by Reportnig Unit  
Source: Payroll Report

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Allocation Summary**

Dept:3 101-191 Accounting

Department	General Acct'g - Health Dept	General Acct'g - Seniors	Term. Payout - Health Dept	Term. Payout - Seniors	Total
11 221-101 Administration & Policy Manag	\$1,313	\$0	\$543	\$0	\$1,857
12 221-102 Clerical	1,197	0	451	0	1,649
13 221-205 General Environmental Health	727	0	220	0	947
14 221-276 Food Service	1,222	0	611	0	1,832
15 221-282 On Site Sewage (Tanks)	1,301	0	636	0	1,938
16 221-286 Private Groundwater	641	0	232	0	874
17 221-287 Supervision of Public Water	916	0	421	0	1,338
18 221-315 Vaccine Quality Assurance	0	0	0	0	0
19 221-316 Immunization	1,778	0	580	0	2,357
20 221-317 Immunization Initiative	342	0	128	0	470
21 221-321 Sexually Transmitted Disease	0	0	0	0	0
22 221-333 IAPP	6	0	7	0	13
23 221-334 Other Communicable Disease	525	0	201	0	726
24 221-338 COVID IMMS	4,276	0	1,364	0	5,640
25 221-343 ELC Contact Trace, Inv, Test	2,706	0	1,857	0	4,563
26 221-361 Marijuana Grant	79	0	46	0	125
27 221-365 AICC Local Programs	31	0	18	0	49
28 221-369 AICC Naloxone	18	0	12	0	30
29 221-370 Substance Community Correc	354	0	140	0	494
30 221-371 Total Substance Abuse (AICC	2,614	0	1,246	0	3,860
31 221-372 Substance Abuse Prevention	538	0	276	0	814
32 221-373 AICC Women's Treatment	165	0	71	0	236
33 221-376 Crippled Children (CSHCS)	690	0	229	0	920
34 221-423 Maternal Support Services (M	458	0	134	0	593
35 221-429 MCH Grant (Infant & Child He	183	0	60	0	243
36 221-433 Infant Support Services (ISS)	837	0	228	0	1,065
37 221-441 Hearing	538	0	130	0	668
38 221-446 Vision	483	0	110	0	592
39 221-456 WIC General	2,828	0	1,057	0	3,885
40 221-459 WIC Peer Education	446	0	103	0	549
41 221-460 IBCLC	31	0	6	0	37
42 221-476 Blood Lead	6	0	4	0	10
43 221-486 Medicaid Outreach	18	0	8	0	27
44 221-506 Health Education	18	0	4	0	22
45 221-720 Shared Services Grant	31	0	14	0	45
46 221-801 Bioterrorism Planning	623	0	352	0	975
47 221-807 CRI - City Readiness Initiative	140	0	69	0	210
48 223-482 Respite Care	0	628	0	119	747
49 223-485 Case Coordination	0	0	0	0	0
50 223-487 Care Management	0	865	0	131	996
51 223-673 DOSA - Congregate Meals	0	115	0	23	138

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Allocation Summary**

Dept:3 101-191 Accounting

Department	General Acct'g - Health Dept	General Acct'g - Seniors	Term. Payout - Health Dept	Term. Payout - Seniors	Total
52 223-674 DOSA - Senior Center	\$0	\$173	\$0	\$29	\$202
53 223-675 DOSA - Mobile Meals	0	3,683	0	651	4,334
54 223-676 DOSA - Transportation	0	320	0	43	363
55 223-677 DOSA - Home Chores	0	737	0	140	877
56 223-891 Personal Care/Homemaker	0	4,509	0	694	5,203
57 223-906 VAAA - Tobacco - Purchase c	0	45	0	18	63
58 223-907 VAAA - Med Mgmt	0	51	0	21	73
<b>Total</b>	<b>\$28,081</b>	<b>\$11,126</b>	<b>\$11,568</b>	<b>\$1,871</b>	<b>\$52,646</b>

Lapeer County, Michigan  
2 CFR Part 200 Health Senior Department Cost Study

FY 2021  
1/10/2023

**Computer Operations 101-228  
Nature and Extent of Service**

The Lapeer County Computer Operations provides automated data processing service for all departments and programs in the County. The service is provided with through a contracted vendor that provides both on-site and remote access support. The automated data processing service improves productivity of departments and allows for the efficient collection and storage of various data elements.

For the purposes of the Health Department Cost Allocation Plan, the costs identified within the County's 2021 2 CFR Part 200 Cost Allocation Plan for Fund 221 Health Department and Fund 223 Personal Care - Aide are identified and allocated as indicated below:

- **Network Support** – The Department maintains an infrastructure to provide connectivity both internally and externally for all departments. The department maintains internet connectivity along with maintenance of servers. The Fund 221 and Fund 223 share of costs for network support are identified to their respective functions and allocated to benefitting programs based on full-time equivalents (FTEs).

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.

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**A. Department Costs**

Dept:4 101-228 Computer Operations

Description		Amount	General Admin	Network Support - Health	Network Support - Seniors
Personnel Costs					
Salaries	S	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
Services & Supplies Cost					
Computer Operations	P	79,366	0	56,539	22,827
Subtotal - Services & Supplies		79,366	0	56,539	22,827
<b>Department Cost Total</b>		79,366	0	56,539	22,827
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>		79,366	0	56,539	22,827
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$79,366</b>		<b>\$56,539</b>	<b>\$22,827</b>

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**B. Incoming Costs - (Default Spread Expense%)**

**No Indirect Costs**

**Dept:4 101-228 Computer Operations**

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**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Network Support - Health Department Allocations**

**Dept:4 101-228 Computer Operations**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 221-101 Administration & Policy Manag	2.15	4.68%	\$2,644	\$0	\$2,644	\$0	\$2,644
12 221-102 Clerical	1.96	4.26%	2,411	0	2,411	0	2,411
13 221-205 General Environmental Health	1.19	2.59%	1,464	0	1,464	0	1,464
14 221-276 Food Service	2.00	4.35%	2,460	0	2,460	0	2,460
15 221-282 On Site Sewage (Tanks)	2.13	4.63%	2,620	0	2,620	0	2,620
16 221-286 Private Groundwater	1.05	2.28%	1,291	0	1,291	0	1,291
17 221-287 Supervision of Public Water	1.50	3.26%	1,845	0	1,845	0	1,845
19 221-316 Immunization	2.91	6.33%	3,579	0	3,579	0	3,579
20 221-317 Immunization Initiative	0.56	1.22%	689	0	689	0	689
22 221-333 IAPP	0.01	0.02%	12	0	12	0	12
23 221-334 Other Communicable Disease	0.86	1.87%	1,058	0	1,058	0	1,058
24 221-338 COVID IMMS	7.00	15.23%	8,609	0	8,609	0	8,609
25 221-343 ELC Contact Trace, Inv, Test	4.43	9.64%	5,449	0	5,449	0	5,449
26 221-361 Marijuana Grant	0.13	0.28%	160	0	160	0	160
27 221-365 AICC Local Programs	0.05	0.11%	61	0	61	0	61
28 221-369 AICC Naloxone	0.03	0.07%	37	0	37	0	37
29 221-370 Substance Community Correc	0.58	1.26%	713	0	713	0	713
30 221-371 Total Substance Abuse (AICC	4.28	9.31%	5,264	0	5,264	0	5,264
31 221-372 Substance Abuse Prevention	0.88	1.91%	1,082	0	1,082	0	1,082
32 221-373 AICC Women's Treatment	0.27	0.59%	332	0	332	0	332
33 221-376 Crippled Children (CSHCS)	1.13	2.46%	1,390	0	1,390	0	1,390
34 221-423 Maternal Support Services (M	0.75	1.63%	922	0	922	0	922
35 221-429 MCH Grant (Infant & Child He.	0.30	0.65%	369	0	369	0	369
36 221-433 Infant Support Services (ISS)	1.37	2.98%	1,685	0	1,685	0	1,685
37 221-441 Hearing	0.88	1.91%	1,082	0	1,082	0	1,082
38 221-446 Vision	0.79	1.72%	972	0	972	0	972
39 221-456 WIC General	4.63	10.07%	5,694	0	5,694	0	5,694
40 221-459 WIC Peer Education	0.73	1.59%	898	0	898	0	898
41 221-460 IBCLC	0.05	0.11%	61	0	61	0	61
42 221-476 Blood Lead	0.01	0.02%	12	0	12	0	12
43 221-486 Medicaid Outreach	0.03	0.07%	37	0	37	0	37
44 221-506 Health Education	0.03	0.07%	37	0	37	0	37
45 221-720 Shared Services Grant	0.05	0.11%	61	0	61	0	61
46 221-801 Bioterrorism Planning	1.02	2.22%	1,255	0	1,255	0	1,255
47 221-807 CRI - City Readiness Initiative	0.23	0.50%	283	0	283	0	283

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Network Support - Health Department Allocations**

**Dept:4 101-228 Computer Operations**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	45.97	100.00%	56,539	0	56,539	0	56,539
Direct Bills					0		0
<b>Total</b>					<b>\$56,539</b>		<b>\$56,539</b>

Basis Units: FTEs by Reporting Unit  
Source: Payroll Report

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Network Support - Seniors Allocations**

Dept:4 101-228 Computer Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 223-482 Respite Care	0.98	5.64%	\$1,288	\$0	\$1,288	\$0	\$1,288
50 223-487 Care Management	1.35	7.77%	1,774	0	1,774	0	1,774
51 223-673 DOSA - Congregate Meals	0.18	1.04%	237	0	237	0	237
52 223-674 DOSA - Senior Center	0.27	1.55%	355	0	355	0	355
53 223-675 DOSA - Mobile Meals	5.75	33.10%	7,556	0	7,556	0	7,556
54 223-676 DOSA - Transportation	0.50	2.88%	657	0	657	0	657
55 223-677 DOSA - Home Chores	1.15	6.62%	1,511	0	1,511	0	1,511
56 223-891 Personal Care/Homemaker	7.04	40.53%	9,252	0	9,252	0	9,252
57 223-906 VAAA - Tobacco - Purchase c	0.07	0.40%	92	0	92	0	92
58 223-907 VAAA - Med Mgmt	0.08	0.46%	105	0	105	0	105
<b>Subtotal</b>	17.37	100.00%	22,827	0	22,827	0	22,827
Direct Bills					0		0
<b>Total</b>					<b>\$22,827</b>		<b>\$22,827</b>

Basis Units: FTEs by Reporting Unit  
Source: Payroll Report

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Allocation Summary**

Dept:4 101-228 Computer Operations

Department	Network Support - Health	Network Support - Seniors	Total
11 221-101 Administration & Policy Manag	\$2,644	\$0	\$2,644
12 221-102 Clerical	2,411	0	2,411
13 221-205 General Environmental Health	1,464	0	1,464
14 221-276 Food Service	2,460	0	2,460
15 221-282 On Site Sewage (Tanks)	2,620	0	2,620
16 221-286 Private Groundwater	1,291	0	1,291
17 221-287 Supervision of Public Water	1,845	0	1,845
19 221-316 Immunization	3,579	0	3,579
20 221-317 Immunization Initiative	689	0	689
22 221-333 IAPP	12	0	12
23 221-334 Other Communicable Disease	1,058	0	1,058
24 221-338 COVID IMMS	8,609	0	8,609
25 221-343 ELC Contact Trace, Inv, Test	5,449	0	5,449
26 221-361 Marijuana Grant	160	0	160
27 221-365 AICC Local Programs	61	0	61
28 221-369 AICC Naloxone	37	0	37
29 221-370 Substance Community Correc	713	0	713
30 221-371 Total Substance Abuse (AICC	5,264	0	5,264
31 221-372 Substance Abuse Prevention	1,082	0	1,082
32 221-373 AICC Women's Treatment	332	0	332
33 221-376 Crippled Children (CSHCS)	1,390	0	1,390
34 221-423 Maternal Support Services (M	922	0	922
35 221-429 MCH Grant (Infant & Child He.	369	0	369
36 221-433 Infant Support Services (ISS)	1,685	0	1,685
37 221-441 Hearing	1,082	0	1,082
38 221-446 Vision	972	0	972
39 221-456 WIC General	5,694	0	5,694
40 221-459 WIC Peer Education	898	0	898
41 221-460 IBCLC	61	0	61
42 221-476 Blood Lead	12	0	12
43 221-486 Medicaid Outreach	37	0	37
44 221-506 Health Education	37	0	37
45 221-720 Shared Services Grant	61	0	61
46 221-801 Bioterrorism Planning	1,255	0	1,255
47 221-807 CRI - City Readiness Initiative	283	0	283
48 223-482 Respite Care	0	1,288	1,288
50 223-487 Care Management	0	1,774	1,774
51 223-673 DOSA - Congregate Meals	0	237	237
52 223-674 DOSA - Senior Center	0	355	355
53 223-675 DOSA - Mobile Meals	0	7,556	7,556
54 223-676 DOSA - Transportation	0	657	657

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Allocation Summary**

**Dept:4 101-228 Computer Operations**

Department	Network Support - Health	Network Support - Seniors	Total
55 223-677 DOSA - Home Chores	\$0	\$1,511	\$1,511
56 223-891 Personal Care/Homemaker	0	9,252	9,252
57 223-906 VAAA - Tobacco - Purchase o	0	92	92
58 223-907 VAAA - Med Mgmt	0	105	105
<b>Total</b>	<b>\$56,539</b>	<b>\$22,827</b>	<b>\$79,366</b>

Lapeer County, Michigan  
2 CFR Part 200 Health Senior Department Cost Study

FY 2021  
1/10/2023

**Professional Services 101-239  
Nature and Extent of Service**

Lapeer County engages various professional experts to assist in the administration and operation of the County. The costs of these services are considered central services and are identified in this department. For the purposes of the Health Department Cost Allocation Plan, costs identified through the County's 2021 2 CFR Part 200 Cost Allocation Plan for Fund 221 Health Department and Fund 223 Personal Care - Aide are identified and allocated as indicated below:

- **Accounting Services** – The County is required to have an annual financial audit performed. The audit assures the Commission and the citizens of the fiscal integrity of the County's financial operations. The Fund 221 and Fund 223 shares of the cost for the County's annual audit are identified in their respective functions and are allocated to all programs based on the number of full-time equivalents (FTEs).
- **Corporation Counsel** – The County engages legal counsel to advise the Board and Administration on various legal matters to minimize any actions or respond to any issues that may be identified. The Fund 221 and Fund 223 shares of the cost for the legal counsel are identified in their respective functions and allocated to all programs based on their FTEs.
- **Labor Relations** – The County operates with several bargaining units that require negotiation, interpretation, and enforcement of labor agreements. The County retains an attorney to represent the County in such negotiations. The Fund 221 and Fund 223 shares of the cost of this representation are identified to their respective functions and allocated to those programs with bargaining unit members based on the FTE of union employees.
- **HR Physicals** – The County requires physicals be performed on all new employees. The Fund 221 and Fund 223 shares of the cost for the physicals are identified to their respective functions and are allocated to all programs based on FTEs.

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.

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**A. Department Costs**

Dept:5 101-239 Professional Services

Description		Amount	General Admin	Professional Services - Health	Professional Services - Seniors	Labor Relations - Health	Labor Relations - Seniors
Personnel Costs							
Salaries	S	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
Accounting Services	P	5,733	0	4,266	1,467	0	0
Corporation Council	P	1,131	0	847	284	0	0
Labor Relations	P	6,246	0	0	0	4,395	1,851
HR Physicals	P	191	0	136	55	0	0
Subtotal - Services & Supplies		13,301	0	5,249	1,806	4,395	1,851
<b>Department Cost Total</b>		13,301	0	5,249	1,806	4,395	1,851
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		13,301	0	5,249	1,806	4,395	1,851
General Admin Distribution			0	0	0	0	0
<b>Grand Total</b>		<b>\$13,301</b>		<b>\$5,249</b>	<b>\$1,806</b>	<b>\$4,395</b>	<b>\$1,851</b>

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**B. Incoming Costs - (Default Spread Expense%)**

**No Indirect Costs**

**Dept:5 101-239 Professional Services**

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**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Professional Services - Health Department Allocations**

Dept:5 101-239 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 221-101 Administration & Policy Manag	2.15	4.68%	\$245	\$0	\$245	\$0	\$245
12 221-102 Clerical	1.96	4.26%	224	0	224	0	224
13 221-205 General Environmental Health	1.19	2.59%	136	0	136	0	136
14 221-276 Food Service	2.00	4.35%	228	0	228	0	228
15 221-282 On Site Sewage (Tanks)	2.13	4.63%	243	0	243	0	243
16 221-286 Private Groundwater	1.05	2.28%	120	0	120	0	120
17 221-287 Supervision of Public Water	1.50	3.26%	171	0	171	0	171
19 221-316 Immunization	2.91	6.33%	332	0	332	0	332
20 221-317 Immunization Initiative	0.56	1.22%	64	0	64	0	64
22 221-333 IAPP	0.01	0.02%	1	0	1	0	1
23 221-334 Other Communicable Disease	0.86	1.87%	98	0	98	0	98
24 221-338 COVID IMMS	7.00	15.23%	799	0	799	0	799
25 221-343 ELC Contact Trace, Inv, Test	4.43	9.64%	506	0	506	0	506
26 221-361 Marijuana Grant	0.13	0.28%	15	0	15	0	15
27 221-365 AICC Local Programs	0.05	0.11%	6	0	6	0	6
28 221-369 AICC Naloxone	0.03	0.07%	3	0	3	0	3
29 221-370 Substance Community Correc	0.58	1.26%	66	0	66	0	66
30 221-371 Total Substance Abuse (AICC	4.28	9.31%	489	0	489	0	489
31 221-372 Substance Abuse Prevention	0.88	1.91%	100	0	100	0	100
32 221-373 AICC Women's Treatment	0.27	0.59%	31	0	31	0	31
33 221-376 Crippled Children (CSHCS)	1.13	2.46%	129	0	129	0	129
34 221-423 Maternal Support Services (M	0.75	1.63%	86	0	86	0	86
35 221-429 MCH Grant (Infant & Child He	0.30	0.65%	34	0	34	0	34
36 221-433 Infant Support Services (ISS)	1.37	2.98%	156	0	156	0	156
37 221-441 Hearing	0.88	1.91%	100	0	100	0	100
38 221-446 Vision	0.79	1.72%	90	0	90	0	90
39 221-456 WIC General	4.63	10.07%	529	0	529	0	529
40 221-459 WIC Peer Education	0.73	1.59%	83	0	83	0	83
41 221-460 IBCLC	0.05	0.11%	6	0	6	0	6
42 221-476 Blood Lead	0.01	0.02%	1	0	1	0	1
43 221-486 Medicaid Outreach	0.03	0.07%	3	0	3	0	3
44 221-506 Health Education	0.03	0.07%	3	0	3	0	3
45 221-720 Shared Services Grant	0.05	0.11%	6	0	6	0	6
46 221-801 Bioterrorism Planning	1.02	2.22%	116	0	116	0	116
47 221-807 CRI - City Readiness Initiative	0.23	0.50%	26	0	26	0	26

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Professional Services - Health Department Allocations**

Dept:5 101-239 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	45.97	100.00%	5,249	0	5,249	0	5,249
Direct Bills					0		0
<b>Total</b>					<b>\$5,249</b>		<b>\$5,249</b>

Basis Units: FTEs by Reporting Unit  
Source: Payroll

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Professional Services - Seniors Allocations**

Dept:5 101-239 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 223-482 Respite Care	0.98	5.64%	\$102	\$0	\$102	\$0	\$102
50 223-487 Care Management	1.35	7.77%	140	0	140	0	140
51 223-673 DOSA - Congregate Meals	0.18	1.04%	19	0	19	0	19
52 223-674 DOSA - Senior Center	0.27	1.55%	28	0	28	0	28
53 223-675 DOSA - Mobile Meals	5.75	33.10%	598	0	598	0	598
54 223-676 DOSA - Transportation	0.50	2.88%	52	0	52	0	52
55 223-677 DOSA - Home Chores	1.15	6.62%	120	0	120	0	120
56 223-891 Personal Care/Homemaker	7.04	40.53%	732	0	732	0	732
57 223-906 VAAA - Tobacco - Purchase c	0.07	0.40%	7	0	7	0	7
58 223-907 VAAA - Med Mgmt	0.08	0.46%	8	0	8	0	8
<b>Subtotal</b>	17.37	100.00%	1,806	0	1,806	0	1,806
Direct Bills					0		0
<b>Total</b>					<b>\$1,806</b>		<b>\$1,806</b>

Basis Units: FTEs by Reporting Unit  
Source: Payroll

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Labor Relations - Health Department Allocations**

**Dept:5 101-239 Professional Services**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 221-101 Administration & Policy Manag	0.08	0.36%	\$16	\$0	\$16	\$0	\$16
12 221-102 Clerical	1.04	4.67%	205	0	205	0	205
13 221-205 General Environmental Health	0.84	3.77%	166	0	166	0	166
14 221-276 Food Service	1.71	7.68%	337	0	337	0	337
15 221-282 On Site Sewage (Tanks)	1.77	7.94%	349	0	349	0	349
16 221-286 Private Groundwater	0.84	3.77%	166	0	166	0	166
17 221-287 Supervision of Public Water	1.45	6.51%	286	0	286	0	286
19 221-316 Immunization	1.69	7.59%	333	0	333	0	333
20 221-317 Immunization Initiative	0.56	2.51%	110	0	110	0	110
23 221-334 Other Communicable Disease	0.42	1.89%	83	0	83	0	83
24 221-338 COVID IMMS	2.70	12.12%	533	0	533	0	533
25 221-343 ELC Contact Trace, Inv, Test	1.82	8.17%	359	0	359	0	359
27 221-365 AICC Local Programs	0.01	0.04%	2	0	2	0	2
29 221-370 Substance Community Correc	0.34	1.53%	67	0	67	0	67
30 221-371 Total Substance Abuse (AICC	3.12	14.00%	615	0	615	0	615
31 221-372 Substance Abuse Prevention	0.28	1.26%	55	0	55	0	55
32 221-373 AICC Women's Treatment	0.22	0.99%	43	0	43	0	43
33 221-376 Crippled Children (CSHCS)	0.53	2.38%	105	0	105	0	105
34 221-423 Maternal Support Services (M	0.21	0.94%	41	0	41	0	41
35 221-429 MCH Grant (Infant & Child He	0.17	0.76%	34	0	34	0	34
36 221-433 Infant Support Services (ISS)	0.28	1.26%	55	0	55	0	55
37 221-441 Hearing	0.01	0.04%	2	0	2	0	2
38 221-446 Vision	0.75	3.37%	148	0	148	0	148
39 221-456 WIC General	1.42	6.37%	280	0	280	0	280
46 221-801 Bioterrorism Planning	0.02	0.09%	4	0	4	0	4
<b>Subtotal</b>	<b>22.28</b>	<b>100.00%</b>	<b>4,395</b>	<b>0</b>	<b>4,395</b>	<b>0</b>	<b>4,395</b>
Direct Bills					0		0
<b>Total</b>					<b>\$4,395</b>		<b>\$4,395</b>

Basis Units: Union FTEs  
Source: Payroll

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Labor Relations - Seniors Allocations**

Dept:5 101-239 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 223-482 Respite Care	0.30	5.00%	\$93	\$0	\$93	\$0	\$93
50 223-487 Care Management	0.12	2.00%	37	0	37	0	37
51 223-673 DOSA - Congregate Meals	0.14	2.33%	43	0	43	0	43
52 223-674 DOSA - Senior Center	0.20	3.33%	62	0	62	0	62
53 223-675 DOSA - Mobile Meals	3.46	57.67%	1,067	0	1,067	0	1,067
54 223-676 DOSA - Transportation	0.49	8.17%	151	0	151	0	151
55 223-677 DOSA - Home Chores	0.14	2.33%	43	0	43	0	43
56 223-891 Personal Care/Homemaker	1.05	17.50%	324	0	324	0	324
57 223-906 VAAA - Tobacco - Purchase c	0.02	0.33%	6	0	6	0	6
58 223-907 VAAA - Med Mgmt	0.08	1.33%	25	0	25	0	25
<b>Subtotal</b>	6.00	100.00%	1,851	0	1,851	0	1,851
Direct Bills					0		0
<b>Total</b>					<b>\$1,851</b>		<b>\$1,851</b>

Basis Units: Union FTEs  
Source: Payroll

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Allocation Summary**

Dept:5 101-239 Professional Services

Department	Professional Services - Health	Professional Services - Seniors	Labor Relations - Health	Labor Relations - Seniors	Total
11 221-101 Administration & Policy Manag	\$245	\$0	\$16	\$0	\$261
12 221-102 Clerical	224	0	205	0	429
13 221-205 General Environmental Health	136	0	166	0	302
14 221-276 Food Service	228	0	337	0	566
15 221-282 On Site Sewage (Tanks)	243	0	349	0	592
16 221-286 Private Groundwater	120	0	166	0	286
17 221-287 Supervision of Public Water	171	0	286	0	457
19 221-316 Immunization	332	0	333	0	666
20 221-317 Immunization Initiative	64	0	110	0	174
22 221-333 IAPP	1	0	0	0	1
23 221-334 Other Communicable Disease	98	0	83	0	181
24 221-338 COVID IMMS	799	0	533	0	1,332
25 221-343 ELC Contact Trace, Inv, Test	506	0	359	0	865
26 221-361 Marijuana Grant	15	0	0	0	15
27 221-365 AICC Local Programs	6	0	2	0	8
28 221-369 AICC Naloxone	3	0	0	0	3
29 221-370 Substance Community Correc	66	0	67	0	133
30 221-371 Total Substance Abuse (AICC	489	0	615	0	1,104
31 221-372 Substance Abuse Prevention	100	0	55	0	156
32 221-373 AICC Women's Treatment	31	0	43	0	74
33 221-376 Crippled Children (CSHCS)	129	0	105	0	234
34 221-423 Maternal Support Services (M	86	0	41	0	127
35 221-429 MCH Grant (Infant & Child He	34	0	34	0	68
36 221-433 Infant Support Services (ISS)	156	0	55	0	212
37 221-441 Hearing	100	0	2	0	102
38 221-446 Vision	90	0	148	0	238
39 221-456 WIC General	529	0	280	0	809
40 221-459 WIC Peer Education	83	0	0	0	83
41 221-460 IBCLC	6	0	0	0	6
42 221-476 Blood Lead	1	0	0	0	1
43 221-486 Medicaid Outreach	3	0	0	0	3
44 221-506 Health Education	3	0	0	0	3
45 221-720 Shared Services Grant	6	0	0	0	6
46 221-801 Bioterrorism Planning	116	0	4	0	120
47 221-807 CRI - City Readiness Initiative	26	0	0	0	26
48 223-482 Respite Care	0	102	0	93	194
50 223-487 Care Management	0	140	0	37	177
51 223-673 DOSA - Congregate Meals	0	19	0	43	62
52 223-674 DOSA - Senior Center	0	28	0	62	90
53 223-675 DOSA - Mobile Meals	0	598	0	1,067	1,665
54 223-676 DOSA - Transportation	0	52	0	151	203

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Allocation Summary**

**Dept:5 101-239 Professional Services**

Department	Professional Services - Health	Professional Services - Seniors	Labor Relations - Health	Labor Relations - Seniors	Total
55 223-677 DOSA - Home Chores	\$0	\$120	\$0	\$43	\$163
56 223-891 Personal Care/Homemaker	0	732	0	324	1,056
57 223-906 VAAA - Tobacco - Purchase c	0	7	0	6	13
58 223-907 VAAA - Med Mgmt	0	8	0	25	33
<b>Total</b>	<b>\$5,249</b>	<b>\$1,806</b>	<b>\$4,395</b>	<b>\$1,851</b>	<b>\$13,301</b>

Lapeer County, Michigan  
2 CFR Part 200 Health Senior Department Cost Study

FY 2021  
1/10/2023

**Insurance 101-242**  
**Nature and Extent of Service**

Lapeer County is a member of the Michigan Municipal Risk Management Association (MMRMA) which is an organization of Michigan County governments that band together to share risks that arise from the operations in which they are involved. MMRMA collects premiums and sets reserve levels for members. From time to time, a distribution of excess assets of the organization is declared and premiums are returned to the membership.

For cost plan purposes, the cost of the premium is functionalized as detailed in the annual premium contribution detail. Costs identified within the County's 2021 2 CFR Part 200 Cost Allocation Plan for Fund 221 Health Department and Fund 223 Personal Care - Aide are identified and allocated as indicated below:

- **General Liability** – General liability coverage protects the County from losses they may occur from actions taken or not taken by the County that result in a loss to an individual or organization that can claim and prove the County's negligence. The Fund 221 and Fund 223 shares of these costs are identified in their respective functions and allocated based on full-time equivalents (FTEs).
- **Health Building** - County properties, including the Health Building, are covered for damage that may result from any number of events including fire, wind or flooding. The Fund 221 share of those costs are identified and allocated based on calculated square footage.
- **Annex Building** - County properties, including the Annex, are covered for damage that may result from any number of events including fire, wind or flooding. The Fund 223 share of those costs are identified and allocated based on assigned FTEs.
- **Public Officials Liability** – Employees of the County expose the County to a wide variety of risks through the execution of their assigned duties. In the event that the actions of one of these employees is deemed to have caused damage or injury or if the actions result in a financial loss to the County there is coverage to protect the County. The Fund 221 and Fund 223 shares of this cost are identified in their respective functions and are distributed to programs based on the number of FTEs.



Lapeer County, Michigan  
2 CFR Part 200 Health Senior Department Cost Study

FY 2021  
1/10/2023

**Insurance 101-242**  
**Nature and Extent of Service**  
**Continued**

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.

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**A. Department Costs**

Dept:6 101-242 Insurance

Description		Amount	General Admin	Liability Insurance - Health Dept	Liability Insurance - Seniors	Property Insurance - Health Bldg	Property Insurance - Annex
Personnel Costs							
Salaries	S	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
General Liability	P	2,512	0	1,806	706	0	0
Vehicle Insurance	P	0	0	0	0	0	0
Public Officials Liability	P	19,267	0	13,676	5,591	0	0
Health Building Property Insurance	P	6,519	0	0	0	6,519	0
Annex Property Insurance	P	638	0	0	0	0	638
Subtotal - Services & Supplies		28,936	0	15,482	6,297	6,519	638
<b>Department Cost Total</b>		28,936	0	15,482	6,297	6,519	638
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		28,936	0	15,482	6,297	6,519	638
General Admin Distribution			0	0	0	0	0
<b>Grand Total</b>		<b>\$28,936</b>		<b>\$15,482</b>	<b>\$6,297</b>	<b>\$6,519</b>	<b>\$638</b>

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**B. Incoming Costs - (Default Spread Expense%)**

**Dept:6 101-242 Insurance**

**No Indirect Costs**

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**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Liability Insurance - Health Dept Allocations**

**Dept:6 101-242 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 221-101 Administration & Policy Manag	2.15	4.68%	\$724	\$0	\$724	\$0	\$724
12 221-102 Clerical	1.96	4.26%	660	0	660	0	660
13 221-205 General Environmental Health	1.19	2.59%	401	0	401	0	401
14 221-276 Food Service	2.00	4.35%	674	0	674	0	674
15 221-282 On Site Sewage (Tanks)	2.13	4.63%	717	0	717	0	717
16 221-286 Private Groundwater	1.05	2.28%	354	0	354	0	354
17 221-287 Supervision of Public Water	1.50	3.26%	505	0	505	0	505
19 221-316 Immunization	2.91	6.33%	980	0	980	0	980
20 221-317 Immunization Initiative	0.56	1.22%	189	0	189	0	189
22 221-333 IAPP	0.01	0.02%	3	0	3	0	3
23 221-334 Other Communicable Disease	0.86	1.87%	290	0	290	0	290
24 221-338 COVID IMMS	7.00	15.23%	2,357	0	2,357	0	2,357
25 221-343 ELC Contact Trace, Inv, Test	4.43	9.64%	1,492	0	1,492	0	1,492
26 221-361 Marijuana Grant	0.13	0.28%	44	0	44	0	44
27 221-365 AICC Local Programs	0.05	0.11%	17	0	17	0	17
28 221-369 AICC Naloxone	0.03	0.07%	10	0	10	0	10
29 221-370 Substance Community Correc	0.58	1.26%	195	0	195	0	195
30 221-371 Total Substance Abuse (AICC	4.28	9.31%	1,441	0	1,441	0	1,441
31 221-372 Substance Abuse Prevention	0.88	1.91%	296	0	296	0	296
32 221-373 AICC Women's Treatment	0.27	0.59%	91	0	91	0	91
33 221-376 Crippled Children (CSHCS)	1.13	2.46%	381	0	381	0	381
34 221-423 Maternal Support Services (M	0.75	1.63%	253	0	253	0	253
35 221-429 MCH Grant (Infant & Child He	0.30	0.65%	101	0	101	0	101
36 221-433 Infant Support Services (ISS)	1.37	2.98%	461	0	461	0	461
37 221-441 Hearing	0.88	1.91%	296	0	296	0	296
38 221-446 Vision	0.79	1.72%	266	0	266	0	266
39 221-456 WIC General	4.63	10.07%	1,559	0	1,559	0	1,559
40 221-459 WIC Peer Education	0.73	1.59%	246	0	246	0	246
41 221-460 IBCLC	0.05	0.11%	17	0	17	0	17
42 221-476 Blood Lead	0.01	0.02%	3	0	3	0	3
43 221-486 Medicaid Outreach	0.03	0.07%	10	0	10	0	10
44 221-506 Health Education	0.03	0.07%	10	0	10	0	10
45 221-720 Shared Services Grant	0.05	0.11%	17	0	17	0	17
46 221-801 Bioterrorism Planning	1.02	2.22%	344	0	344	0	344
47 221-807 CRI - City Readiness Initiative	0.23	0.50%	77	0	77	0	77

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Liability Insurance - Health Dept Allocations**

**Dept:6 101-242 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	45.97	100.00%	15,482	0	15,482	0	15,482
Direct Bills					0		0
<b>Total</b>					<b>\$15,482</b>		<b>\$15,482</b>

Basis Units: FTEs by Reporting Unit  
Source: County Payroll Report

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Liability Insurance - Seniors Allocations**

**Dept:6 101-242 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 223-482 Respite Care	0.98	5.64%	\$355	\$0	\$355	\$0	\$355
50 223-487 Care Management	1.35	7.77%	489	0	489	0	489
51 223-673 DOSA - Congregate Meals	0.18	1.04%	65	0	65	0	65
52 223-674 DOSA - Senior Center	0.27	1.55%	98	0	98	0	98
53 223-675 DOSA - Mobile Meals	5.75	33.10%	2,084	0	2,084	0	2,084
54 223-676 DOSA - Transportation	0.50	2.88%	181	0	181	0	181
55 223-677 DOSA - Home Chores	1.15	6.62%	417	0	417	0	417
56 223-891 Personal Care/Homemaker	7.04	40.53%	2,552	0	2,552	0	2,552
57 223-906 VAAA - Tobacco - Purchase o	0.07	0.40%	25	0	25	0	25
58 223-907 VAAA - Med Mgmt	0.08	0.46%	29	0	29	0	29
<b>Subtotal</b>	17.37	100.00%	6,297	0	6,297	0	6,297
Direct Bills					0		0
<b>Total</b>					<b>\$6,297</b>		<b>\$6,297</b>

Basis Units: FTEs by Reporting Unit  
Source: County Payroll Report

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Property Insurance - Health Bldg Allocations**

Dept:6 101-242 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 221-101 Administration & Policy Manag	1,395.30	7.99%	\$521	\$0	\$521	\$0	\$521
12 221-102 Clerical	1,271.99	7.29%	475	0	475	0	475
13 221-205 General Environmental Health	514.56	2.95%	192	0	192	0	192
14 221-276 Food Service	819.14	4.69%	306	0	306	0	306
15 221-282 On Site Sewage (Tanks)	872.38	5.00%	326	0	326	0	326
16 221-286 Private Groundwater	430.04	2.46%	161	0	161	0	161
17 221-287 Supervision of Public Water	614.36	3.52%	229	0	229	0	229
19 221-316 Immunization	323.34	1.85%	121	0	121	0	121
20 221-317 Immunization Initiative	62.23	0.36%	23	0	23	0	23
22 221-333 IAPP	185.77	1.06%	69	0	69	0	69
23 221-334 Other Communicable Disease	53.03	0.30%	20	0	20	0	20
24 221-338 COVID IMMS	431.67	2.47%	161	0	161	0	161
25 221-343 ELC Contact Trace, Inv, Test	273.19	1.57%	102	0	102	0	102
26 221-361 Marijuana Grant	49.44	0.28%	18	0	18	0	18
27 221-365 AICC Local Programs	19.01	0.11%	7	0	7	0	7
28 221-369 AICC Naloxone	11.41	0.07%	4	0	4	0	4
29 221-370 Substance Community Correc	220.59	1.26%	82	0	82	0	82
30 221-371 Total Substance Abuse (AICC	1,627.76	9.33%	608	0	608	0	608
31 221-372 Substance Abuse Prevention	334.68	1.92%	125	0	125	0	125
32 221-373 AICC Women's Treatment	102.69	0.59%	38	0	38	0	38
33 221-376 Crippled Children (CSHCS)	69.68	0.40%	26	0	26	0	26
34 221-423 Maternal Support Services (M	252.72	1.45%	94	0	94	0	94
35 221-429 MCH Grant (Infant & Child He	101.09	0.58%	38	0	38	0	38
36 221-433 Infant Support Services (ISS)	461.62	2.64%	172	0	172	0	172
37 221-441 Hearing	177.58	1.02%	66	0	66	0	66
38 221-446 Vision	159.41	0.91%	60	0	60	0	60
39 221-456 WIC General	1,560.07	8.94%	583	0	583	0	583
40 221-459 WIC Peer Education	245.97	1.41%	92	0	92	0	92
41 221-460 IBCLC	16.84	0.10%	6	0	6	0	6
42 221-476 Blood Lead	185.77	1.06%	69	0	69	0	69
43 221-486 Medicaid Outreach	557.30	3.19%	208	0	208	0	208
44 221-506 Health Education	557.31	3.19%	208	0	208	0	208
45 221-720 Shared Services Grant	928.84	5.32%	347	0	347	0	347
46 221-801 Bioterrorism Planning	268.53	1.54%	100	0	100	0	100
47 221-807 CRI - City Readiness Initiative	60.55	0.35%	23	0	23	0	23
48 223-482 Respite Care	126.21	0.72%	47	0	47	0	47
50 223-487 Care Management	173.87	1.00%	65	0	65	0	65
51 223-673 DOSA - Congregate Meals	23.18	0.13%	9	0	9	0	9
52 223-674 DOSA - Senior Center	34.77	0.20%	13	0	13	0	13
53 223-675 DOSA - Mobile Meals	740.58	4.24%	277	0	277	0	277
54 223-676 DOSA - Transportation	64.39	0.37%	24	0	24	0	24
55 223-677 DOSA - Home Chores	148.12	0.85%	55	0	55	0	55

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Property Insurance - Health Bldg Allocations**

**Dept:6 101-242 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56 223-891 Personal Care/Homemaker	906.72	5.20%	\$339	\$0	\$339	\$0	\$339
57 223-906 VAAA - Tobacco - Purchase o	9.02	0.05%	3	0	3	0	3
58 223-907 VAAA - Med Mgmt	10.30	0.06%	4	0	4	0	4
<b>Subtotal</b>	<b>17,453.02</b>	<b>100.00%</b>	<b>6,519</b>	<b>0</b>	<b>6,519</b>	<b>0</b>	<b>6,519</b>
Direct Bills					0		0
<b>Total</b>					<b>\$6,519</b>		<b>\$6,519</b>

Basis Units: Square Footage by Program - Weighted by FTE

Source: Buildings & Grounds



**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Property Insurance - Annex Allocations**

**Dept:6 101-242 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 223-673 DOSA - Congregate Meals	780	50.00%	\$319	\$0	\$319	\$0	\$319
52 223-674 DOSA - Senior Center	780	50.00%	319	0	319	0	319
<b>Subtotal</b>	1,560	100.00%	638	0	638	0	638
Direct Bills					0		0
<b>Total</b>					<b>\$638</b>		<b>\$638</b>

Basis Units: Square Footage by Program  
Source: County Payroll Records

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Allocation Summary**

Dept:6 101-242 Insurance

Department	Liability Insurance - Health Dept	Liability Insurance - Seniors	Property Insurance - Health Bldg	Property Insurance - Annex	Total
11 221-101 Administration & Policy Manag	\$724	\$0	\$521	\$0	\$1,245
12 221-102 Clerical	660	0	475	0	1,135
13 221-205 General Environmental Health	401	0	192	0	593
14 221-276 Food Service	674	0	306	0	980
15 221-282 On Site Sewage (Tanks)	717	0	326	0	1,043
16 221-286 Private Groundwater	354	0	161	0	514
17 221-287 Supervision of Public Water	505	0	229	0	735
19 221-316 Immunization	980	0	121	0	1,101
20 221-317 Immunization Initiative	189	0	23	0	212
22 221-333 IAPP	3	0	69	0	73
23 221-334 Other Communicable Disease	290	0	20	0	309
24 221-338 COVID IMMS	2,357	0	161	0	2,519
25 221-343 ELC Contact Trace, Inv, Test	1,492	0	102	0	1,594
26 221-361 Marijuana Grant	44	0	18	0	62
27 221-365 AICC Local Programs	17	0	7	0	24
28 221-369 AICC Naloxone	10	0	4	0	14
29 221-370 Substance Community Correc	195	0	82	0	278
30 221-371 Total Substance Abuse (AICC	1,441	0	608	0	2,049
31 221-372 Substance Abuse Prevention	296	0	125	0	421
32 221-373 AICC Women's Treatment	91	0	38	0	129
33 221-376 Crippled Children (CSHCS)	381	0	26	0	407
34 221-423 Maternal Support Services (M	253	0	94	0	347
35 221-429 MCH Grant (Infant & Child He	101	0	38	0	139
36 221-433 Infant Support Services (ISS)	461	0	172	0	634
37 221-441 Hearing	296	0	66	0	363
38 221-446 Vision	266	0	60	0	326
39 221-456 WIC General	1,559	0	583	0	2,142
40 221-459 WIC Peer Education	246	0	92	0	338
41 221-460 IBCLC	17	0	6	0	23
42 221-476 Blood Lead	3	0	69	0	73
43 221-486 Medicaid Outreach	10	0	208	0	218
44 221-506 Health Education	10	0	208	0	218
45 221-720 Shared Services Grant	17	0	347	0	364
46 221-801 Bioterrorism Planning	344	0	100	0	444
47 221-807 CRI - City Readiness Initiative	77	0	23	0	100
48 223-482 Respite Care	0	355	47	0	402
50 223-487 Care Management	0	489	65	0	554
51 223-673 DOSA - Congregate Meals	0	65	9	319	393
52 223-674 DOSA - Senior Center	0	98	13	319	430
53 223-675 DOSA - Mobile Meals	0	2,084	277	0	2,361
54 223-676 DOSA - Transportation	0	181	24	0	205

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Allocation Summary**

**Dept:6 101-242 Insurance**

Department	Liability Insurance - Health Dept	Liability Insurance - Seniors	Property Insurance - Health Bldg	Property Insurance - Annex	Total
55 223-677 DOSA - Home Chores	\$0	\$417	\$55	\$0	\$472
56 223-891 Personal Care/Homemaker	0	2,552	339	0	2,891
57 223-906 VAAA - Tobacco - Purchase o	0	25	3	0	29
58 223-907 VAAA - Med Mgmt	0	29	4	0	33
<b>Total</b>	<b>\$15,482</b>	<b>\$6,297</b>	<b>\$6,519</b>	<b>\$638</b>	<b>\$28,936</b>

Lapeer County, Michigan  
2 CFR Part 200 Health Senior Department Cost Study

FY 2021  
1/10/2023

**Treasurer 101-253**  
**Nature and Extent of Service**

The County Treasurer is an elected position responsible under the Michigan Constitution for the collection of all county revenues, investment of excess funds, and settlement of taxes between the various taxing units in the County. The Treasurer also processes all the accounts payable checks the County issues and is responsible for the collection of delinquent taxes and sale of forfeiture properties.

For the purposes of the Health Department Cost Allocation Plan, the costs identified within the County's 2021 2 CFR Part 200 Cost Allocation Plan for Fund 221 Health Department and Fund 223 Personal Care - Aide are identified and allocated as indicated below:

- **Cash Accounting** – The process of receipting revenues from all the departments in the County is identified in this function. Centralizing the collection of revenues in an individual office provides for better control and accounting and lowers the cost of proper internal cash control. The Fund 221 and Fund 223 shares of costs are identified to their respective functions and allocated to programs based on the number of full-time equivalents (FTEs).
- **Accounts Payable Processing** – The Treasurer's office processes all outgoing checks for the County. The Fund 221 and Fund 223 shares of costs are identified to their respective functions and allocated to programs based on FTEs.
- **Phones** - The costs of the County's phone service are centralized in the Treasurer's office. The Fund 221 and Fund 223 shares of costs are identified to their respective functions and allocated to programs based FTEs.

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.

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

Dept:7 101-253 Treasurer

**A. Department Costs**

Description		Amount	General Admin	Treasurer Costs - Health Dept	Treasurer Costs - Seniors
Personnel Costs					
Salaries	S	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%
Fringes	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
Services & Supplies Cost					
Accounts Payable	P	2,557	0	1,718	839
Cash Accounting	P	15,133	0	11,261	3,873
Phones	P	12,791	0	12,286	505
Subtotal - Services & Supplies		30,481	0	25,264	5,216
<b>Department Cost Total</b>		30,481	0	25,264	5,216
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>		30,481	0	25,264	5,216
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$30,481</b>		<b>\$25,264</b>	<b>\$5,216</b>

Lapeer County, Michigan  
2 CFR Part 200 Health Senior Department Cost Study

FY 2021  
1/10/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:7 101-253 Treasurer

No Indirect Costs

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**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Treasurer Costs - Health Dept Allocations**

**Dept:7 101-253 Treasurer**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 221-101 Administration & Policy Manag	2.15	4.68%	\$1,182	\$0	\$1,182	\$0	\$1,182
12 221-102 Clerical	1.96	4.26%	1,077	0	1,077	0	1,077
13 221-205 General Environmental Health	1.19	2.59%	654	0	654	0	654
14 221-276 Food Service	2.00	4.35%	1,099	0	1,099	0	1,099
15 221-282 On Site Sewage (Tanks)	2.13	4.63%	1,171	0	1,171	0	1,171
16 221-286 Private Groundwater	1.05	2.28%	577	0	577	0	577
17 221-287 Supervision of Public Water	1.50	3.26%	824	0	824	0	824
19 221-316 Immunization	2.91	6.33%	1,599	0	1,599	0	1,599
20 221-317 Immunization Initiative	0.56	1.22%	308	0	308	0	308
22 221-333 IAPP	0.01	0.02%	5	0	5	0	5
23 221-334 Other Communicable Disease	0.86	1.87%	473	0	473	0	473
24 221-338 COVID IMMS	7.00	15.23%	3,847	0	3,847	0	3,847
25 221-343 ELC Contact Trace, Inv, Test	4.43	9.64%	2,435	0	2,435	0	2,435
26 221-361 Marijuana Grant	0.13	0.28%	71	0	71	0	71
27 221-365 AICC Local Programs	0.05	0.11%	27	0	27	0	27
28 221-369 AICC Naloxone	0.03	0.07%	16	0	16	0	16
29 221-370 Substance Community Correc	0.58	1.26%	319	0	319	0	319
30 221-371 Total Substance Abuse (AICC	4.28	9.31%	2,352	0	2,352	0	2,352
31 221-372 Substance Abuse Prevention	0.88	1.91%	484	0	484	0	484
32 221-373 AICC Women's Treatment	0.27	0.59%	148	0	148	0	148
33 221-376 Crippled Children (CSHCS)	1.13	2.46%	621	0	621	0	621
34 221-423 Maternal Support Services (M	0.75	1.63%	412	0	412	0	412
35 221-429 MCH Grant (Infant & Child He.	0.30	0.65%	165	0	165	0	165
36 221-433 Infant Support Services (ISS)	1.37	2.98%	753	0	753	0	753
37 221-441 Hearing	0.88	1.91%	484	0	484	0	484
38 221-446 Vision	0.79	1.72%	434	0	434	0	434
39 221-456 WIC General	4.63	10.07%	2,545	0	2,545	0	2,545
40 221-459 WIC Peer Education	0.73	1.59%	401	0	401	0	401
41 221-460 IBCLC	0.05	0.11%	27	0	27	0	27
42 221-476 Blood Lead	0.01	0.02%	5	0	5	0	5
43 221-486 Medicaid Outreach	0.03	0.07%	16	0	16	0	16
44 221-506 Health Education	0.03	0.07%	16	0	16	0	16
45 221-720 Shared Services Grant	0.05	0.11%	27	0	27	0	27
46 221-801 Bioterrorism Planning	1.02	2.22%	561	0	561	0	561
47 221-807 CRI - City Readiness Initiative	0.23	0.50%	126	0	126	0	126

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Treasurer Costs - Health Dept Allocations**

Dept:7 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	45.97	100.00%	25,264	0	25,264	0	25,264
Direct Bills					0		0
<b>Total</b>					<b>\$25,264</b>		<b>\$25,264</b>

Basis Units: FTEs by Reporting Unit  
Source: County Payroll Records



**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Treasurer Costs - Seniors Allocations**

Dept:7 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 223-482 Respite Care	0.98	5.64%	\$294	\$0	\$294	\$0	\$294
50 223-487 Care Management	1.35	7.77%	405	0	405	0	405
51 223-673 DOSA - Congregate Meals	0.18	1.04%	54	0	54	0	54
52 223-674 DOSA - Senior Center	0.27	1.55%	81	0	81	0	81
53 223-675 DOSA - Mobile Meals	5.75	33.10%	1,727	0	1,727	0	1,727
54 223-676 DOSA - Transportation	0.50	2.88%	150	0	150	0	150
55 223-677 DOSA - Home Chores	1.15	6.62%	345	0	345	0	345
56 223-891 Personal Care/Homemaker	7.04	40.53%	2,114	0	2,114	0	2,114
57 223-906 VAAA - Tobacco - Purchase o	0.07	0.40%	21	0	21	0	21
58 223-907 VAAA - Med Mgmt	0.08	0.46%	24	0	24	0	24
<b>Subtotal</b>	17.37	100.00%	5,216	0	5,216	0	5,216
Direct Bills					0		0
<b>Total</b>					<b>\$5,216</b>		<b>\$5,216</b>

Basis Units: FTEs by Reporting Unit  
Source: County Payroll Records

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Allocation Summary**

Dept:7 101-253 Treasurer

Department	Treasurer Costs - Health Dept	Treasurer Costs - Seniors	Total
11 221-101 Administration & Policy Manag	\$1,182	\$0	\$1,182
12 221-102 Clerical	1,077	0	1,077
13 221-205 General Environmental Health	654	0	654
14 221-276 Food Service	1,099	0	1,099
15 221-282 On Site Sewage (Tanks)	1,171	0	1,171
16 221-286 Private Groundwater	577	0	577
17 221-287 Supervision of Public Water	824	0	824
19 221-316 Immunization	1,599	0	1,599
20 221-317 Immunization Initiative	308	0	308
22 221-333 IAPP	5	0	5
23 221-334 Other Communicable Disease	473	0	473
24 221-338 COVID IMMS	3,847	0	3,847
25 221-343 ELC Contact Trace, Inv, Test	2,435	0	2,435
26 221-361 Marijuana Grant	71	0	71
27 221-365 AICC Local Programs	27	0	27
28 221-369 AICC Naloxone	16	0	16
29 221-370 Substance Community Correc	319	0	319
30 221-371 Total Substance Abuse (AICC	2,352	0	2,352
31 221-372 Substance Abuse Prevention	484	0	484
32 221-373 AICC Women's Treatment	148	0	148
33 221-376 Crippled Children (CSHCS)	621	0	621
34 221-423 Maternal Support Services (M	412	0	412
35 221-429 MCH Grant (Infant & Child He	165	0	165
36 221-433 Infant Support Services (ISS)	753	0	753
37 221-441 Hearing	484	0	484
38 221-446 Vision	434	0	434
39 221-456 WIC General	2,545	0	2,545
40 221-459 WIC Peer Education	401	0	401
41 221-460 IBCLC	27	0	27
42 221-476 Blood Lead	5	0	5
43 221-486 Medicaid Outreach	16	0	16
44 221-506 Health Education	16	0	16
45 221-720 Shared Services Grant	27	0	27
46 221-801 Bioterrorism Planning	561	0	561
47 221-807 CRI - City Readiness Initiative	126	0	126
48 223-482 Respite Care	0	294	294
50 223-487 Care Management	0	405	405
51 223-673 DOSA - Congregate Meals	0	54	54
52 223-674 DOSA - Senior Center	0	81	81
53 223-675 DOSA - Mobile Meals	0	1,727	1,727
54 223-676 DOSA - Transportation	0	150	150

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Allocation Summary**

**Dept:7 101-253 Treasurer**

Department	Treasurer Costs - Health Dept	Treasurer Costs - Seniors	Total
55 223-677 DOSA - Home Chores	\$0	\$345	\$345
56 223-891 Personal Care/Homemaker	0	2,114	2,114
57 223-906 VAAA - Tobacco - Purchase c	0	21	21
58 223-907 VAAA - Med Mgmt	0	24	24
<b>Total</b>	<b>\$25,264</b>	<b>\$5,216</b>	<b>\$30,481</b>

Lapeer County, Michigan  
2 CFR Part 200 Health Senior Department Cost Study

FY 2021  
1/10/2023

**Utilities 101-264**  
**Nature and Extent of Service**

Lapeer County maintains a separate activity within the General Fund (101-264) to track utility costs for specific buildings. Utilities are a portion of the cost of providing space for departments and programs to operate. Costs for the utilities are accumulated in specific accounts identified by building.

- **Health Building Utilities** - For plan purposes, the cost of utilities from the County's 2 CFR Part 200 Cost Allocation Plan for Fund 221 Health Department is identified and allocated to the Health Department and related Reporting Units based on their assigned square footages.
- **Annex Utilities** - The cost of utilities related to the management of the senior program is identified within this function and is allocated to the calculated Reporting Unit FTEs for benefitting programs.

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.

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**A. Department Costs**

Dept:8 101-264 Utilities

Description		Amount	General Admin	Utilities - Health Dept	Utilities - Annex
Personnel Costs					
Salaries	S	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
Services & Supplies Cost					
Utilities	P	35,162	0	32,594	2,568
Subtotal - Services & Supplies		35,162	0	32,594	2,568
<b>Department Cost Total</b>		35,162	0	32,594	2,568
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>		35,162	0	32,594	2,568
General Admin Distribution			0	0	0
<b>Grand Total</b>		<u>\$35,162</u>		<u>\$32,594</u>	<u>\$2,568</u>

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**B. Incoming Costs - (Default Spread Expense%)**

**Dept:8 101-264 Utilities**

**No Indirect Costs**

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**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

Utilities - Health Dept Allocations

Dept:8 101-264 Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 221-101 Administration & Policy Manag	1,395.30	7.99%	\$2,606	\$0	\$2,606	\$0	\$2,606
12 221-102 Clerical	1,271.99	7.29%	2,375	0	2,375	0	2,375
13 221-205 General Environmental Health	514.56	2.95%	961	0	961	0	961
14 221-276 Food Service	819.14	4.69%	1,530	0	1,530	0	1,530
15 221-282 On Site Sewage (Tanks)	872.38	5.00%	1,629	0	1,629	0	1,629
16 221-286 Private Groundwater	430.04	2.46%	803	0	803	0	803
17 221-287 Supervision of Public Water	614.36	3.52%	1,147	0	1,147	0	1,147
19 221-316 Immunization	323.34	1.85%	604	0	604	0	604
20 221-317 Immunization Initiative	62.23	0.36%	116	0	116	0	116
22 221-333 IAPP	185.77	1.06%	347	0	347	0	347
23 221-334 Other Communicable Disease	53.03	0.30%	99	0	99	0	99
24 221-338 COVID IMMS	431.67	2.47%	806	0	806	0	806
25 221-343 ELC Contact Trace, Inv, Test	273.19	1.57%	510	0	510	0	510
26 221-361 Marijuana Grant	49.44	0.28%	92	0	92	0	92
27 221-365 AICC Local Programs	19.01	0.11%	36	0	36	0	36
28 221-369 AICC Naloxone	11.41	0.07%	21	0	21	0	21
29 221-370 Substance Community Correc	220.59	1.26%	412	0	412	0	412
30 221-371 Total Substance Abuse (AICC	1,627.76	9.33%	3,040	0	3,040	0	3,040
31 221-372 Substance Abuse Prevention	334.68	1.92%	625	0	625	0	625
32 221-373 AICC Women's Treatment	102.69	0.59%	192	0	192	0	192
33 221-376 Crippled Children (CSHCS)	69.68	0.40%	130	0	130	0	130
34 221-423 Maternal Support Services (M	252.72	1.45%	472	0	472	0	472
35 221-429 MCH Grant (Infant & Child He	101.09	0.58%	189	0	189	0	189
36 221-433 Infant Support Services (ISS)	461.62	2.64%	862	0	862	0	862
37 221-441 Hearing	177.58	1.02%	332	0	332	0	332
38 221-446 Vision	159.41	0.91%	298	0	298	0	298
39 221-456 WIC General	1,560.07	8.94%	2,913	0	2,913	0	2,913
40 221-459 WIC Peer Education	245.97	1.41%	459	0	459	0	459
41 221-460 IBCLC	16.84	0.10%	31	0	31	0	31
42 221-476 Blood Lead	185.77	1.06%	347	0	347	0	347
43 221-486 Medicaid Outreach	557.30	3.19%	1,041	0	1,041	0	1,041
44 221-506 Health Education	557.31	3.19%	1,041	0	1,041	0	1,041
45 221-720 Shared Services Grant	928.84	5.32%	1,735	0	1,735	0	1,735
46 221-801 Bioterrorism Planning	268.53	1.54%	501	0	501	0	501
47 221-807 CRI - City Readiness Initiative	60.55	0.35%	113	0	113	0	113
48 223-482 Respite Care	126.21	0.72%	236	0	236	0	236
50 223-487 Care Management	173.87	1.00%	325	0	325	0	325
51 223-673 DOSA - Congregate Meals	23.18	0.13%	43	0	43	0	43
52 223-674 DOSA - Senior Center	34.77	0.20%	65	0	65	0	65
53 223-675 DOSA - Mobile Meals	740.58	4.24%	1,383	0	1,383	0	1,383
54 223-676 DOSA - Transportation	64.39	0.37%	120	0	120	0	120
55 223-677 DOSA - Home Chores	148.12	0.85%	277	0	277	0	277

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Utilities - Health Dept Allocations**

**Dept:8 101-264 Utilities**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56 223-891 Personal Care/Homemaker	906.72	5.20%	\$1,693	\$0	\$1,693	\$0	\$1,693
57 223-906 VAAA - Tobacco - Purchase o	9.02	0.05%	17	0	17	0	17
58 223-907 VAAA - Med Mgmt	10.30	0.06%	19	0	19	0	19
<b>Subtotal</b>	<b>17,453.02</b>	<b>100.00%</b>	<b>32,594</b>	<b>0</b>	<b>32,594</b>	<b>0</b>	<b>32,594</b>
Direct Bills					0		0
<b>Total</b>					<b>\$32,594</b>		<b>\$32,594</b>

Basis Units: Square Footage by Program - Weighted by FTE

Source: Buildings and Grounds Department



**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Utilities - Annex Allocations**

Dept:8 101-264 Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 223-673 DOSA - Congregate Meals	780	50.00%	\$1,284	\$0	\$1,284	\$0	\$1,284
52 223-674 DOSA - Senior Center	780	50.00%	1,284	0	1,284	0	1,284
<b>Subtotal</b>	1,560	100.00%	2,568	0	2,568	0	2,568
Direct Bills					0		0
<b>Total</b>					<b>\$2,568</b>		<b>\$2,568</b>
Basis Units: Square Footage by Program							
Source: Payroll							

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Allocation Summary**

**Dept:8 101-264 Utilities**

Department	Utilities - Health Dept	Utilities - Annex	Total
11 221-101 Administration & Policy Manag	\$2,606	\$0	\$2,606
12 221-102 Clerical	2,375	0	2,375
13 221-205 General Environmental Health	961	0	961
14 221-276 Food Service	1,530	0	1,530
15 221-282 On Site Sewage (Tanks)	1,629	0	1,629
16 221-286 Private Groundwater	803	0	803
17 221-287 Supervision of Public Water	1,147	0	1,147
19 221-316 Immunization	604	0	604
20 221-317 Immunization Initiative	116	0	116
22 221-333 IAPP	347	0	347
23 221-334 Other Communicable Disease	99	0	99
24 221-338 COVID IMMS	806	0	806
25 221-343 ELC Contact Trace, Inv, Test	510	0	510
26 221-361 Marijuana Grant	92	0	92
27 221-365 AICC Local Programs	36	0	36
28 221-369 AICC Naloxone	21	0	21
29 221-370 Substance Community Correc	412	0	412
30 221-371 Total Substance Abuse (AICC	3,040	0	3,040
31 221-372 Substance Abuse Prevention	625	0	625
32 221-373 AICC Women's Treatment	192	0	192
33 221-376 Crippled Children (CSHCS)	130	0	130
34 221-423 Maternal Support Services (M	472	0	472
35 221-429 MCH Grant (Infant & Child He	189	0	189
36 221-433 Infant Support Services (ISS)	862	0	862
37 221-441 Hearing	332	0	332
38 221-446 Vision	298	0	298
39 221-456 WIC General	2,913	0	2,913
40 221-459 WIC Peer Education	459	0	459
41 221-460 IBCLC	31	0	31
42 221-476 Blood Lead	347	0	347
43 221-486 Medicaid Outreach	1,041	0	1,041
44 221-506 Health Education	1,041	0	1,041
45 221-720 Shared Services Grant	1,735	0	1,735
46 221-801 Bioterrorism Planning	501	0	501
47 221-807 CRI - City Readiness Initiative	113	0	113
48 223-482 Respite Care	236	0	236
50 223-487 Care Management	325	0	325
51 223-673 DOSA - Congregate Meals	43	1,284	1,327
52 223-674 DOSA - Senior Center	65	1,284	1,349
53 223-675 DOSA - Mobile Meals	1,383	0	1,383
54 223-676 DOSA - Transportation	120	0	120

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Allocation Summary**

Dept:8 101-264 Utilities

Department	Utilities - Health Dept	Utilities - Annex	Total
55 223-677 DOSA - Home Chores	\$277	\$0	\$277
56 223-891 Personal Care/Homemaker	1,693	0	1,693
57 223-906 VAAA - Tobacco - Purchase c	17	0	17
58 223-907 VAAA - Med Mgmt	19	0	19
<b>Total</b>	<b>\$32,594</b>	<b>\$2,568</b>	<b>\$35,162</b>

Lapeer County, Michigan  
2 CFR Part 200 Health Senior Department Cost Study

FY 2021  
1/10/2023

**Buildings and Grounds 101-265  
Nature and Extent of Service**

The Lapeer County Buildings and Grounds department maintains the various County-owned facilities. Clean, well-maintained office space is an essential part of the central services provided by the County and a general requirement of operations for all departments. In addition to general janitorial and maintenance, the department provides snow removal, trash removal, and shredding services. The Buildings and Grounds department also coordinates the County's telephone network, arranging for installation, repair, and replacement of devices.

For plan purposes, the costs of providing building maintenance services and phone/network support to Fund 221 Health Department and Fund 223 Personal Care-Aide are identified and allocated as indicated:

- **Health Building** - The building and grounds costs identified to Fund 221 in the County's 2020 2 CFR Part 200 Cost Allocation Plan, which includes costs associated with Fund 223 and other related departments, are included in this function and are allocated to benefitting programs on Reporting Unit Square Footage.
- **Annex Building** - The allocation for building and grounds maintenance identified to Fund 223 in the County's 2020 2 CFR Part 200 Cost Allocation Plan is identified within this function and allocated to benefitting reporting units based assigned FTEs.
- **Phones/ Networks** – The telephone system is a necessary service required by all operating department to communicate with clients and other department within the County. The Fund 221 and Fund 223 shares of costs related to maintaining the telephone system and network are identified to their respective functions and are allocated based on FTEs.

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.

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

Dept:9 101-265 Building & Grounds

**A. Department Costs**

Description		Amount	General Admin	Buildings & Grounds - Health	Buildings & Grounds - Annex	Phone - Health Dept	Phone - Seniors
Personnel Costs							
Salaries	S	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
Health Dept Bldg & Grounds	P	101,597	0	101,597	0	0	0
Annex Bldg & Grounds	P	11,283	0	0	11,283	0	0
Phone/Network	P	1,282	0	0	0	1,231	51
Subtotal - Services & Supplies		114,162	0	101,597	11,283	1,231	51
<b>Department Cost Total</b>		114,162	0	101,597	11,283	1,231	51
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		114,162	0	101,597	11,283	1,231	51
General Admin Distribution			0	0	0	0	0
<b>Grand Total</b>		<b>\$114,162</b>		<b>\$101,597</b>	<b>\$11,283</b>	<b>\$1,231</b>	<b>\$51</b>

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:9 101-265 Building & Grounds

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**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Buildings & Grounds - Health Building Allocations**

**Dept:9 101-265 Building & Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 221-101 Administration & Policy Manag	1,395.30	7.99%	\$8,122	\$0	\$8,122	\$0	\$8,122
12 221-102 Clerical	1,271.99	7.29%	7,404	0	7,404	0	7,404
13 221-205 General Environmental Health	514.56	2.95%	2,995	0	2,995	0	2,995
14 221-276 Food Service	819.14	4.69%	4,768	0	4,768	0	4,768
15 221-282 On Site Sewage (Tanks)	872.38	5.00%	5,078	0	5,078	0	5,078
16 221-286 Private Groundwater	430.04	2.46%	2,503	0	2,503	0	2,503
17 221-287 Supervision of Public Water	614.36	3.52%	3,576	0	3,576	0	3,576
19 221-316 Immunization	323.34	1.85%	1,882	0	1,882	0	1,882
20 221-317 Immunization Initiative	62.23	0.36%	362	0	362	0	362
22 221-333 IAPP	185.77	1.06%	1,081	0	1,081	0	1,081
23 221-334 Other Communicable Disease	53.03	0.30%	309	0	309	0	309
24 221-338 COVID IMMS	431.67	2.47%	2,513	0	2,513	0	2,513
25 221-343 ELC Contact Trace, Inv, Test	273.19	1.57%	1,590	0	1,590	0	1,590
26 221-361 Marijuana Grant	49.44	0.28%	288	0	288	0	288
27 221-365 AICC Local Programs	19.01	0.11%	111	0	111	0	111
28 221-369 AICC Naloxone	11.41	0.07%	66	0	66	0	66
29 221-370 Substance Community Correc	220.59	1.26%	1,284	0	1,284	0	1,284
30 221-371 Total Substance Abuse (AICC	1,627.76	9.33%	9,475	0	9,475	0	9,475
31 221-372 Substance Abuse Prevention	334.68	1.92%	1,948	0	1,948	0	1,948
32 221-373 AICC Women's Treatment	102.69	0.59%	598	0	598	0	598
33 221-376 Crippled Children (CSHCS)	69.68	0.40%	406	0	406	0	406
34 221-423 Maternal Support Services (M	252.72	1.45%	1,471	0	1,471	0	1,471
35 221-429 MCH Grant (Infant & Child He.	101.09	0.58%	588	0	588	0	588
36 221-433 Infant Support Services (ISS)	461.62	2.64%	2,687	0	2,687	0	2,687
37 221-441 Hearing	177.58	1.02%	1,034	0	1,034	0	1,034
38 221-446 Vision	159.41	0.91%	928	0	928	0	928
39 221-456 WIC General	1,560.07	8.94%	9,081	0	9,081	0	9,081
40 221-459 WIC Peer Education	245.97	1.41%	1,432	0	1,432	0	1,432
41 221-460 IBCLC	16.84	0.10%	98	0	98	0	98
42 221-476 Blood Lead	185.77	1.06%	1,081	0	1,081	0	1,081
43 221-486 Medicaid Outreach	557.30	3.19%	3,244	0	3,244	0	3,244
44 221-506 Health Education	557.31	3.19%	3,244	0	3,244	0	3,244
45 221-720 Shared Services Grant	928.84	5.32%	5,407	0	5,407	0	5,407
46 221-801 Bioterrorism Planning	268.53	1.54%	1,563	0	1,563	0	1,563
47 221-807 CRI - City Readiness Initiative	60.55	0.35%	352	0	352	0	352
48 223-482 Respite Care	126.21	0.72%	735	0	735	0	735
50 223-487 Care Management	173.87	1.00%	1,012	0	1,012	0	1,012
51 223-673 DOSA - Congregate Meals	23.18	0.13%	135	0	135	0	135
52 223-674 DOSA - Senior Center	34.77	0.20%	202	0	202	0	202
53 223-675 DOSA - Mobile Meals	740.58	4.24%	4,311	0	4,311	0	4,311
54 223-676 DOSA - Transportation	64.39	0.37%	375	0	375	0	375
55 223-677 DOSA - Home Chores	148.12	0.85%	862	0	862	0	862

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Buildings & Grounds - Health Building Allocations**

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56 223-891 Personal Care/Homemaker	906.72	5.20%	\$5,278	\$0	\$5,278	\$0	\$5,278
57 223-906 VAAA - Tobacco - Purchase o	9.02	0.05%	53	0	53	0	53
58 223-907 VAAA - Med Mgmt	10.30	0.06%	60	0	60	0	60
<b>Subtotal</b>	<b>17,453.02</b>	<b>100.00%</b>	<b>101,597</b>	<b>0</b>	<b>101,597</b>	<b>0</b>	<b>101,597</b>
Direct Bills					0		0
<b>Total</b>					<b>\$101,597</b>		<b>\$101,597</b>

Basis Units: Square Footage by Program - Weighted by FTE

Source: Buildings and Grounds Department



**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Buildings & Grounds - Annex Allocations**

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 223-673 DOSA - Congregate Meals	780	50.00%	\$5,642	\$0	\$5,642	\$0	\$5,642
52 223-674 DOSA - Senior Center	780	50.00%	5,642	0	5,642	0	5,642
<b>Subtotal</b>	1,560	100.00%	11,283	0	11,283	0	11,283
Direct Bills					0		0
<b>Total</b>					<b>\$11,283</b>		<b>\$11,283</b>
Basis Units: Square Footage by Program							
Source: Payroll Report							

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

Phone - Health Dept Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 221-101 Administration & Policy Manag	2.15	4.68%	\$58	\$0	\$58	\$0	\$58
12 221-102 Clerical	1.96	4.26%	52	0	52	0	52
13 221-205 General Environmental Health	1.19	2.59%	32	0	32	0	32
14 221-276 Food Service	2.00	4.35%	54	0	54	0	54
15 221-282 On Site Sewage (Tanks)	2.13	4.63%	57	0	57	0	57
16 221-286 Private Groundwater	1.05	2.28%	28	0	28	0	28
17 221-287 Supervision of Public Water	1.50	3.26%	40	0	40	0	40
19 221-316 Immunization	2.91	6.33%	78	0	78	0	78
20 221-317 Immunization Initiative	0.56	1.22%	15	0	15	0	15
22 221-333 IAPP	0.01	0.02%	0	0	0	0	0
23 221-334 Other Communicable Disease	0.86	1.87%	23	0	23	0	23
24 221-338 COVID IMMS	7.00	15.23%	187	0	187	0	187
25 221-343 ELC Contact Trace, Inv, Test	4.43	9.64%	119	0	119	0	119
26 221-361 Marijuana Grant	0.13	0.28%	3	0	3	0	3
27 221-365 AICC Local Programs	0.05	0.11%	1	0	1	0	1
28 221-369 AICC Naloxone	0.03	0.07%	1	0	1	0	1
29 221-370 Substance Community Correc	0.58	1.26%	16	0	16	0	16
30 221-371 Total Substance Abuse (AICC	4.28	9.31%	115	0	115	0	115
31 221-372 Substance Abuse Prevention	0.88	1.91%	24	0	24	0	24
32 221-373 AICC Women's Treatment	0.27	0.59%	7	0	7	0	7
33 221-376 Crippled Children (CSHCS)	1.13	2.46%	30	0	30	0	30
34 221-423 Maternal Support Services (M	0.75	1.63%	20	0	20	0	20
35 221-429 MCH Grant (Infant & Child He	0.30	0.65%	8	0	8	0	8
36 221-433 Infant Support Services (ISS)	1.37	2.98%	37	0	37	0	37
37 221-441 Hearing	0.88	1.91%	24	0	24	0	24
38 221-446 Vision	0.79	1.72%	21	0	21	0	21
39 221-456 WIC General	4.63	10.07%	124	0	124	0	124
40 221-459 WIC Peer Education	0.73	1.59%	20	0	20	0	20
41 221-460 IBCLC	0.05	0.11%	1	0	1	0	1
42 221-476 Blood Lead	0.01	0.02%	0	0	0	0	0
43 221-486 Medicaid Outreach	0.03	0.07%	1	0	1	0	1
44 221-506 Health Education	0.03	0.07%	1	0	1	0	1
45 221-720 Shared Services Grant	0.05	0.11%	1	0	1	0	1
46 221-801 Bioterrorism Planning	1.02	2.22%	27	0	27	0	27
47 221-807 CRI - City Readiness Initiative	0.23	0.50%	6	0	6	0	6

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

Phone - Health Dept Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	45.97	100.00%	1,231	0	1,231	0	1,231
Direct Bills					0		0
<b>Total</b>					<b>\$1,231</b>		<b>\$1,231</b>

Basis Units: FTEs by Reporting Unit  
Source: County Payroll Report

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

Phone - Seniors Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 223-482 Respite Care	0.98	5.64%	\$3	\$0	\$3	\$0	\$3
50 223-487 Care Management	1.35	7.77%	4	0	4	0	4
51 223-673 DOSA - Congregate Meals	0.18	1.04%	1	0	1	0	1
52 223-674 DOSA - Senior Center	0.27	1.55%	1	0	1	0	1
53 223-675 DOSA - Mobile Meals	5.75	33.10%	17	0	17	0	17
54 223-676 DOSA - Transportation	0.50	2.88%	1	0	1	0	1
55 223-677 DOSA - Home Chores	1.15	6.62%	3	0	3	0	3
56 223-891 Personal Care/Homemaker	7.04	40.53%	21	0	21	0	21
57 223-906 VAAA - Tobacco - Purchase o	0.07	0.40%	0	0	0	0	0
58 223-907 VAAA - Med Mgmt	0.08	0.46%	0	0	0	0	0
<b>Subtotal</b>	17.37	100.00%	51	0	51	0	51
Direct Bills					0		0
<b>Total</b>					<b>\$51</b>		<b>\$51</b>

Basis Units: FTEs by Reporting Unit  
Source: County Payroll Report

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Allocation Summary**

Dept:9 101-265 Building & Grounds

Department	Buildings & Grounds - Health	Buildings & Grounds - Annex	Phone - Health Dept	Phone - Seniors	Total
11 221-101 Administration & Policy Manag	\$8,122	\$0	\$58	\$0	\$8,180
12 221-102 Clerical	7,404	0	52	0	7,457
13 221-205 General Environmental Health	2,995	0	32	0	3,027
14 221-276 Food Service	4,768	0	54	0	4,822
15 221-282 On Site Sewage (Tanks)	5,078	0	57	0	5,135
16 221-286 Private Groundwater	2,503	0	28	0	2,531
17 221-287 Supervision of Public Water	3,576	0	40	0	3,616
19 221-316 Immunization	1,882	0	78	0	1,960
20 221-317 Immunization Initiative	362	0	15	0	377
22 221-333 IAPP	1,081	0	0	0	1,082
23 221-334 Other Communicable Disease	309	0	23	0	332
24 221-338 COVID IMMS	2,513	0	187	0	2,700
25 221-343 ELC Contact Trace, Inv, Test	1,590	0	119	0	1,709
26 221-361 Marijuana Grant	288	0	3	0	291
27 221-365 AICC Local Programs	111	0	1	0	112
28 221-369 AICC Naloxone	66	0	1	0	67
29 221-370 Substance Community Correc	1,284	0	16	0	1,300
30 221-371 Total Substance Abuse (AICC	9,475	0	115	0	9,590
31 221-372 Substance Abuse Prevention	1,948	0	24	0	1,972
32 221-373 AICC Women's Treatment	598	0	7	0	605
33 221-376 Crippled Children (CSHCS)	406	0	30	0	436
34 221-423 Maternal Support Services (M	1,471	0	20	0	1,491
35 221-429 MCH Grant (Infant & Child He.	588	0	8	0	596
36 221-433 Infant Support Services (ISS)	2,687	0	37	0	2,724
37 221-441 Hearing	1,034	0	24	0	1,057
38 221-446 Vision	928	0	21	0	949
39 221-456 WIC General	9,081	0	124	0	9,205
40 221-459 WIC Peer Education	1,432	0	20	0	1,451
41 221-460 IBCLC	98	0	1	0	99
42 221-476 Blood Lead	1,081	0	0	0	1,082
43 221-486 Medicaid Outreach	3,244	0	1	0	3,245
44 221-506 Health Education	3,244	0	1	0	3,245
45 221-720 Shared Services Grant	5,407	0	1	0	5,408
46 221-801 Bioterrorism Planning	1,563	0	27	0	1,590
47 221-807 CRI - City Readiness Initiative	352	0	6	0	359
48 223-482 Respite Care	735	0	0	3	738
50 223-487 Care Management	1,012	0	0	4	1,016
51 223-673 DOSA - Congregate Meals	135	5,642	0	1	5,777
52 223-674 DOSA - Senior Center	202	5,642	0	1	5,845
53 223-675 DOSA - Mobile Meals	4,311	0	0	17	4,328
54 223-676 DOSA - Transportation	375	0	0	1	376

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Allocation Summary**

Dept:9 101-265 Building & Grounds

Department	Buildings & Grounds - Health	Buildings & Grounds - Annex	Phone - Health Dept	Phone - Seniors	Total
55 223-677 DOSA - Home Chores	\$862	\$0	\$0	\$3	\$866
56 223-891 Personal Care/Homemaker	5,278	0	0	21	5,299
57 223-906 VAAA - Tobacco - Purchase c	53	0	0	0	53
58 223-907 VAAA - Med Mgmt	60	0	0	0	60
<b>Total</b>	<b>\$101,597</b>	<b>\$11,283</b>	<b>\$1,231</b>	<b>\$51</b>	<b>\$114,162</b>

Lapeer County, Michigan  
2 CFR Part 200 Health Senior Department Cost Study

FY 2021  
1/10/2023

**Fund 221 Health Department  
Nature and Extent of Service**

Lapeer County's Health Department Fund operates a variety of programs. Due to the size, scope and additional complexity of the operation, administrative costs and policy management support is centrally budgeted. The Health Department also oversees the administration of the Department of Aging and Medical Examiner.

The audited costs of the Health Department are identified in this schedule and are distributed to the Central Service Reporting Units identified below based on wages and expenditure detail:

- **221-101 Administration & Policy Management Support**
- **221-102 Clerical**
- **221-205 General Environmental Health Services (EH)**

All other costs relating to the general operation of the Health Department are excluded from 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.

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**A. Department Costs**

Dept:10 221 Health Department

Description		Amount	General Admin	221-101 Admin & Policy Mgmt	221-102 Clerical	221-205 Gen Environmtl Health Svcs	All Other
<b>Personnel Costs</b>							
Salaries	S1	2,065,419	0	91,292	78,486	40,689	1,854,953
Salary % Split			.00%	4.42%	3.80%	1.97%	89.81%
Benefits	S	845,776	0	37,383	32,139	16,662	759,591
Subtotal - Personnel Costs		2,911,195	0	128,675	110,625	57,351	2,614,544
<b>Services &amp; Supplies Cost</b>							
720 000 Liability / Risk Insurance	P	0	0	0	0	0	0
728 000 Postage	P	9,466	0	5,304	0	19	4,143
729 000 Printing and Binding	P	9,857	0	197	0	0	9,660
730 000 Office Supplies	P	21,277	0	9,859	23	947	10,448
730 010 Supplies - Other	P	48,142	0	384	0	226	47,532
730 030 Medical Supplies	P	249,588	0	0	0	0	249,588
740 000 Food	P	4,499	0	0	0	0	4,499
744 000 Gas, Oil, & Grease	P	16	0	0	0	0	16
801 030 Consultant - Other	P	50,000	0	50,000	0	0	0
801 060 Professional & Contractual	P	6,336	0	0	0	0	6,336
802 000 Health Services	P	86	0	0	0	86	0
809 000 Subscriptions	P	30	0	30	0	0	0
813 000 Contracted Services	P	93,205	0	1,102	0	0	92,103
816 000 Licensing Fees	P	180	0	0	0	0	180
839 001 Lab Charges-Water Testing	P	788	0	0	0	0	788
850 000 Telephone	P	8,502	0	225	0	60	8,216
860 000 Mileage/Pool Car	P	3,137	0	0	11	3,126	0
860 050 Mileage-Reimburs	P	8,270	0	633	0	0	7,637
900 000 Advertisements	P	521	0	0	0	0	521
930 020 B&G Care & Maint	P	6,168	0	145	0	0	6,023
933 000 Office Equipment Maintenance	P	35,651	0	35,351	0	0	300
941 000 Equip Rental / Lease	P	240	0	0	0	0	240
944 000 Technology License	P	7,020	0	0	0	0	7,020



**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**A. Department Costs**

Dept:10 221 Health Department

Description		Amount	General Admin	221-101 Admin & Policy Mgmt	221-102 Clerical	221-205 Gen Envrnmntl Health Svcs	All Other
956 000 Employee Training	P	6,045	0	3,920	0	0	2,125
957 000 Memberships	P	36,388	0	35,750	0	0	638
969 000 Cost Allocation	D	481,143	0	0	0	0	0
976 010 Bldg Repair / Improvement	P	2,556	0	2,556	0	0	0
977 000 Machinery and Equipment	P	75,419	0	1,504	0	0	73,915
977 010 Computer / Automation	P	8,512	0	2,128	0	2,128	4,256
980 000 Vehicle	D	32,311	0	0	0	0	0
Subtotal - Services & Supplies		1,205,354	0	149,089	34	6,593	536,184
<b>Department Cost Total</b>		4,116,548	0	277,764	110,659	63,943	3,150,728
Adjustments to Cost							
969 000 Cost Allocation	D	(481,143)	0	0	0	0	0
980 000 Vehicle	D	(32,311)	0	0	0	0	0
Subtotal - Adjustments		(513,454)	0	0	0	0	0
<b>Total Costs After Adjustments</b>		3,603,094	0	277,764	110,659	63,943	3,150,728
General Admin Distribution			0	0	0	0	0
<b>Grand Total</b>		<b>\$3,603,094</b>		<b>\$277,764</b>	<b>\$110,659</b>	<b>\$63,943</b>	<b>\$3,150,728</b>
not allocated							

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:10 221 Health Department

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**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**221-101 Admin & Policy Mgmt Support Allocations**

**Dept:10 221 Health Department**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 221-101 Administration & Policy Manag	1	100.00%	\$277,764	\$0	\$277,764	\$0	\$277,764
<b>Subtotal</b>	1	100.00%	277,764	0	277,764	0	277,764
Direct Bills					0		0
<b>Total</b>					<b>\$277,764</b>		<b>\$277,764</b>

Basis Units: Direct to RU 221-101

Source:

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**221-102 Clerical Allocations**

**Dept:10 221 Health Department**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 221-102 Clerical	1	100.00%	\$110,659	\$0	\$110,659	\$0	\$110,659
<b>Subtotal</b>	1	100.00%	110,659	0	110,659	0	110,659
Direct Bills					0		0
<b>Total</b>					<b>\$110,659</b>		<b>\$110,659</b>

Basis Units: Direct to RU 221-102  
Source:

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**221-205 Gen Envirnmntl Health Svcs (EH) Allocations**

Dept:10 221 Health Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 221-205 General Environmental Health	1	100.00%	\$63,943	\$0	\$63,943	\$0	\$63,943
<b>Subtotal</b>	1	100.00%	63,943	0	63,943	0	63,943
Direct Bills					0		0
<b>Total</b>					\$63,943		\$63,943

Basis Units: Direct to RU 221-205  
Source:

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Allocation Summary**

**Dept:10 221 Health Department**

Department	221-101 Admin & Policy Mgmt	221-102 Clerical	221-205 Gen Environmtl Health Svcs	All Other	Total
11 221-101 Administration & Policy Manag	\$277,764	\$0	\$0	\$0	\$277,764
12 221-102 Clerical	0	110,659	0	0	110,659
13 221-205 General Environmental Health	0	0	63,943	0	63,943
<b>Total</b>	<b>\$277,764</b>	<b>\$110,659</b>	<b>\$63,943</b>	<b>\$0</b>	<b>\$452,366</b>

Lapeer County, Michigan  
2 CFR Part 200 Health Senior Department Cost Study  
**221-101 Administration & Policy Management Support**  
**Nature and Extent of Service**

FY 2021  
1/10/2023

The Administration & Policy Management Support reporting unit oversees the administration of the Department of Aging and Medical Examiner.

This schedule identifies the audited Health Department fund costs related to this reporting unit and the share of other overhead costs identified through this cost study. Activities of the Administration & Policy Management Support unit include, but are not limited to, the distribution of financial transactions, clerical support, administration, and personnel support.

Costs identified within this schedule are allocated to benefitting reporting units based on full-time equivalents (FTEs).

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.

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**A. Department Costs**

Dept:11 221-101 Administration & Policy Management Support

Description		Amount	General Admin	Health Dept Admin
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			.00%	.00%
Benefits	S	0	0	0
Subtotal - Services & Supplies		<hr/> 0	<hr/> 0	<hr/> 0
<b>Department Cost Total</b>		0	0	0
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
<b>Total Costs After Adjustments</b>		0	0	0
General Admin Distribution			0	0
<b>Grand Total</b>		<hr/> <hr/> \$0	<hr/> <hr/> \$0	



**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**B. Incoming Costs - (Default Spread Custom%)**

Dept:11 221-101 Administration & Policy Management Support

Department	First Incoming	Second Incoming	Health Dept Admin
1 Health Building Depreciation	\$491	\$0	\$491
Subtotal - Building Depreciation	491	0	491
2 Admin - Health Dept	1,680	0	1,680
Subtotal - 101-172 Administration	1,680	0	1,680
3 General Acct'g - Health Dept	1,313	0	1,313
3 Term. Payout - Health Dept	543	0	543
Subtotal - 101-191 Accounting	1,857	0	1,857
4 Network Support - Health Department	2,644	0	2,644
Subtotal - 101-228 Computer Operation	2,644	0	2,644
5 Professional Services - Health Department	245	0	245
5 Labor Relations - Health Department	16	0	16
Subtotal - 101-239 Professional Services	261	0	261
6 Liability Insurance - Health Dept	724	0	724
6 Property Insurance - Health Bldg	521	0	521
Subtotal - 101-242 Insurance	1,245	0	1,245
7 Treasurer Costs - Health Dept	1,182	0	1,182
Subtotal - 101-253 Treasurer	1,182	0	1,182
8 Utilities - Health Dept	2,606	0	2,606
Subtotal - 101-264 Utilities	2,606	0	2,606
9 Buildings & Grounds - Health Building	8,122	0	8,122
9 Phone - Health Dept	58	0	58
Subtotal - 101-265 Building & Grounds	8,180	0	8,180
10 221-101 Admin & Policy Mgmt Support	277,764	0	277,764
Subtotal - 221 Health Department	277,764	0	277,764
11 Health Dept Admin	0	10,112	10,112

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**B. Incoming Costs - (Default Spread Custom%)**

Dept:11 221-101 Administration & Policy Management Support

Department	First Incoming	Second Incoming	Health Dept Admin
Subtotal - 221-101 Administration & Po	\$0	\$10,112	\$10,112
12 Clerical	0	4,697	4,697
Subtotal - 221-102 Clerical	0	4,697	4,697
<b>Total Incoming</b>	297,909	14,810	312,719
<b>C. Total Allocated</b>		<u>\$312,719</u>	<u>\$312,719</u>
		100.00%	

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

Health Dept Admin Allocations

Dept:11 221-101 Administration & Policy Management Support

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 221-101 Administration & Policy Mana	2.15	3.39%	\$10,112	\$0	\$10,112	\$0	\$10,112
12 221-102 Clerical	1.96	3.09%	9,219	0	9,219	474	9,693
13 221-205 General Environmental Health	1.19	1.88%	5,597	0	5,597	288	5,885
14 221-276 Food Service	2.00	3.16%	9,407	0	9,407	484	9,891
15 221-282 On Site Sewage (Tanks)	2.13	3.36%	10,018	0	10,018	516	10,534
16 221-286 Private Groundwater	1.05	1.66%	4,939	0	4,939	254	5,193
17 221-287 Supervision of Public Water	1.50	2.37%	7,055	0	7,055	363	7,418
19 221-316 Immunization	2.91	4.59%	13,687	0	13,687	704	14,391
20 221-317 Immunization Initiative	0.56	0.88%	2,634	0	2,634	136	2,769
22 221-333 IAPP	0.01	0.02%	47	0	47	2	49
23 221-334 Other Communicable Disease	0.86	1.36%	4,045	0	4,045	208	4,253
24 221-338 COVID IMMS	7.00	11.05%	32,923	0	32,923	1,694	34,618
25 221-343 ELC Contact Trace, Inv, Test	4.43	6.99%	20,836	0	20,836	1,072	21,908
26 221-361 Marijuana Grant	0.13	0.21%	611	0	611	31	643
27 221-365 AICC Local Programs	0.05	0.08%	235	0	235	12	247
28 221-369 AICC Naloxone	0.03	0.05%	141	0	141	7	148
29 221-370 Substance Community Correc	0.58	0.92%	2,728	0	2,728	140	2,868
30 221-371 Total Substance Abuse (AICC	4.28	6.76%	20,130	0	20,130	1,036	21,166
31 221-372 Substance Abuse Prevention	0.88	1.39%	4,139	0	4,139	213	4,352
32 221-373 AICC Women's Treatment	0.27	0.43%	1,270	0	1,270	65	1,335
33 221-376 Crippled Children (CSHCS)	1.13	1.78%	5,315	0	5,315	273	5,588
34 221-423 Maternal Support Services (M	0.75	1.18%	3,528	0	3,528	182	3,709
35 221-429 MCH Grant (Infant & Child He.	0.30	0.47%	1,411	0	1,411	73	1,484
36 221-433 Infant Support Services (ISS)	1.37	2.16%	6,444	0	6,444	332	6,775
37 221-441 Hearing	0.88	1.39%	4,139	0	4,139	213	4,352
38 221-446 Vision	0.79	1.25%	3,716	0	3,716	191	3,907
39 221-456 WIC General	4.63	7.31%	21,776	0	21,776	1,121	22,897
40 221-459 WIC Peer Education	0.73	1.15%	3,433	0	3,433	177	3,610
41 221-460 IBCLC	0.05	0.08%	235	0	235	12	247
42 221-476 Blood Lead	0.01	0.02%	47	0	47	2	49
43 221-486 Medicaid Outreach	0.03	0.05%	141	0	141	7	148
44 221-506 Health Education	0.03	0.05%	141	0	141	7	148
45 221-720 Shared Services Grant	0.05	0.08%	235	0	235	12	247
46 221-801 Bioterrorism Planning	1.02	1.61%	4,797	0	4,797	247	5,044
47 221-807 CRI - City Readiness Initiative	0.23	0.36%	1,082	0	1,082	56	1,137
48 223-482 Respite Care	0.98	1.55%	4,609	0	4,609	237	4,846
50 223-487 Care Management	1.35	2.13%	6,350	0	6,350	327	6,676
51 223-673 DOSA - Congregate Meals	0.18	0.28%	847	0	847	44	890
52 223-674 DOSA - Senior Center	0.27	0.43%	1,270	0	1,270	65	1,335
53 223-675 DOSA - Mobile Meals	5.75	9.08%	27,044	0	27,044	1,392	28,436
54 223-676 DOSA - Transportation	0.50	0.79%	2,352	0	2,352	121	2,473
55 223-677 DOSA - Home Chores	1.15	1.82%	5,409	0	5,409	278	5,687

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Health Dept Admin Allocations**

Dept:11 221-101 Administration & Policy Management Support

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56 223-891 Personal Care/Homemaker	7.04	11.11%	\$33,112	\$0	\$33,112	\$1,704	\$34,815
57 223-906 VAAA - Tobacco - Purchase o	0.07	0.11%	329	0	329	17	346
58 223-907 VAAA - Med Mgmt	0.08	0.13%	376	0	376	19	396
<b>Subtotal</b>	63.34	100.00%	297,909	0	297,909	14,810	312,719
Direct Bills					0		0
<b>Total</b>					<b>\$297,909</b>		<b>\$312,719</b>

Basis Units: FTEs  
Source: Payroll Report

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Allocation Summary**

Dept:11 221-101 Administration & Policy Management Support

Department	Health Dept Admin	Total
11 221-101 Administration & Policy Manag	\$10,112	\$10,112
12 221-102 Clerical	9,693	9,693
13 221-205 General Environmental Health	5,885	5,885
14 221-276 Food Service	9,891	9,891
15 221-282 On Site Sewage (Tanks)	10,534	10,534
16 221-286 Private Groundwater	5,193	5,193
17 221-287 Supervision of Public Water	7,418	7,418
19 221-316 Immunization	14,391	14,391
20 221-317 Immunization Initiative	2,769	2,769
22 221-333 IAPP	49	49
23 221-334 Other Communicable Disease	4,253	4,253
24 221-338 COVID IMMS	34,618	34,618
25 221-343 ELC Contact Trace, Inv, Test	21,908	21,908
26 221-361 Marijuana Grant	643	643
27 221-365 AICC Local Programs	247	247
28 221-369 AICC Naloxone	148	148
29 221-370 Substance Community Correc	2,868	2,868
30 221-371 Total Substance Abuse (AICC	21,166	21,166
31 221-372 Substance Abuse Prevention	4,352	4,352
32 221-373 AICC Women's Treatment	1,335	1,335
33 221-376 Crippled Children (CSHCS)	5,588	5,588
34 221-423 Maternal Support Services (M	3,709	3,709
35 221-429 MCH Grant (Infant & Child He.	1,484	1,484
36 221-433 Infant Support Services (ISS)	6,775	6,775
37 221-441 Hearing	4,352	4,352
38 221-446 Vision	3,907	3,907
39 221-456 WIC General	22,897	22,897
40 221-459 WIC Peer Education	3,610	3,610
41 221-460 IBCLC	247	247
42 221-476 Blood Lead	49	49
43 221-486 Medicaid Outreach	148	148
44 221-506 Health Education	148	148
45 221-720 Shared Services Grant	247	247
46 221-801 Bioterrorism Planning	5,044	5,044
47 221-807 CRI - City Readiness Initiative	1,137	1,137
48 223-482 Respite Care	4,846	4,846
50 223-487 Care Management	6,676	6,676
51 223-673 DOSA - Congregate Meals	890	890
52 223-674 DOSA - Senior Center	1,335	1,335
53 223-675 DOSA - Mobile Meals	28,436	28,436
54 223-676 DOSA - Transportation	2,473	2,473

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Allocation Summary**

Dept:11 221-101 Administration & Policy Management Support

Department	Health Dept Admin	Total
55 223-677 DOSA - Home Chores	\$5,687	\$5,687
56 223-891 Personal Care/Homemaker	34,815	34,815
57 223-906 VAAA - Tobacco - Purchase c	346	346
58 223-907 VAAA - Med Mgmt	396	396
<b>Total</b>	<b>\$312,719</b>	<b>\$312,719</b>

Lapeer County, Michigan  
2 CFR Part 200 Health Senior Department Cost Study

FY 2021  
1/10/2023

**221-102 Clerical  
Nature and Extent of Service**

The Clerical reporting unit identifies the costs of clerical support services that have been centrally budgeted within the Health Fund. The Health Department also oversees the administration of the Department of Aging and Medical Examiner. Activities include, but are not limited to, processing financial transactions and providing clerical support.

This schedule identifies the share of audited costs and overhead costs related to the clerical support functions and allocates to benefitting departments based on full-time equivalents (FTEs) by reporting unit.

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.

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**A. Department Costs**

Dept:12 221-102 Clerical

Description		Amount	General Admin	Clerical
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			.00%	.00%
Benefits	S	0	0	0
Subtotal - Services & Supplies		0	0	0
<b>Department Cost Total</b>		0	0	0
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		0	0	0
General Admin Distribution			0	0
<b>Grand Total</b>		<b>\$0</b>		<b>\$0</b>



**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**B. Incoming Costs - (Default Spread Custom%)**

Dept:12 221-102 Clerical

Department	First Incoming	Second Incoming	Clerical
1 Health Building Depreciation	\$448	\$0	\$448
Subtotal - Building Depreciation	448	0	448
2 Admin - Health Dept	1,531	0	1,531
Subtotal - 101-172 Administration	1,531	0	1,531
3 General Acct'g - Health Dept	1,197	0	1,197
3 Term. Payout - Health Dept	451	0	451
Subtotal - 101-191 Accounting	1,649	0	1,649
4 Network Support - Health Department	2,411	0	2,411
Subtotal - 101-228 Computer Operatior	2,411	0	2,411
5 Professional Services - Health Departm	224	0	224
5 Labor Relations - Health Department	205	0	205
Subtotal - 101-239 Professional Servi	429	0	429
6 Liability Insurance - Health Dept	660	0	660
6 Property Insurance - Health Bldg	475	0	475
Subtotal - 101-242 Insurance	1,135	0	1,135
7 Treasurer Costs - Health Dept	1,077	0	1,077
Subtotal - 101-253 Treasurer	1,077	0	1,077
8 Utilities - Health Dept	2,375	0	2,375
Subtotal - 101-264 Utilities	2,375	0	2,375
9 Buildings & Grounds - Health Building	7,404	0	7,404
9 Phone - Health Dept	52	0	52
Subtotal - 101-265 Building & Grounds	7,457	0	7,457
10 221-102 Clerical	110,659	0	110,659
Subtotal - 221 Health Department	110,659	0	110,659
11 Health Dept Admin	9,219	474	9,693

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**B. Incoming Costs - (Default Spread Custom%)**

**Dept:12 221-102 Clerical**

Department	First Incoming	Second Incoming	Clerical
Subtotal - 221-101 Administration & Po	\$9,219	\$474	\$9,693
12 Clerical	0	4,282	4,282
Subtotal - 221-102 Clerical	0	4,282	4,282
<b>Total Incoming</b>	138,390	4,757	143,147
<b>C. Total Allocated</b>		\$143,147	\$143,147
			100.00%

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Clerical Allocations**

**Dept:12 221-102 Clerical**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 221-101 Administration & Policy Manag	2.15	3.39%	\$4,697	\$0	\$4,697	\$0	\$4,697
12 221-102 Clerical	1.96	3.09%	4,282	0	4,282	0	4,282
13 221-205 General Environmental Health	1.19	1.88%	2,600	0	2,600	96	2,696
14 221-276 Food Service	2.00	3.16%	4,370	0	4,370	161	4,530
15 221-282 On Site Sewage (Tanks)	2.13	3.36%	4,654	0	4,654	171	4,825
16 221-286 Private Groundwater	1.05	1.66%	2,294	0	2,294	84	2,378
17 221-287 Supervision of Public Water	1.50	2.37%	3,277	0	3,277	120	3,398
19 221-316 Immunization	2.91	4.59%	6,358	0	6,358	234	6,592
20 221-317 Immunization Initiative	0.56	0.88%	1,224	0	1,224	45	1,269
22 221-333 IAPP	0.01	0.02%	22	0	22	1	23
23 221-334 Other Communicable Disease	0.86	1.36%	1,879	0	1,879	69	1,948
24 221-338 COVID IMMS	7.00	11.05%	15,294	0	15,294	562	15,856
25 221-343 ELC Contact Trace, Inv, Test	4.43	6.99%	9,679	0	9,679	356	10,035
26 221-361 Marijuana Grant	0.13	0.21%	284	0	284	10	294
27 221-365 AICC Local Programs	0.05	0.08%	109	0	109	4	113
28 221-369 AICC Naloxone	0.03	0.05%	66	0	66	2	68
29 221-370 Substance Community Correc	0.58	0.92%	1,267	0	1,267	47	1,314
30 221-371 Total Substance Abuse (AICC	4.28	6.76%	9,351	0	9,351	344	9,695
31 221-372 Substance Abuse Prevention	0.88	1.39%	1,923	0	1,923	71	1,993
32 221-373 AICC Women's Treatment	0.27	0.43%	590	0	590	22	612
33 221-376 Crippled Children (CSHCS)	1.13	1.78%	2,469	0	2,469	91	2,560
34 221-423 Maternal Support Services (M	0.75	1.18%	1,639	0	1,639	60	1,699
35 221-429 MCH Grant (Infant & Child He	0.30	0.47%	655	0	655	24	680
36 221-433 Infant Support Services (ISS)	1.37	2.16%	2,993	0	2,993	110	3,103
37 221-441 Hearing	0.88	1.39%	1,923	0	1,923	71	1,993
38 221-446 Vision	0.79	1.25%	1,726	0	1,726	63	1,789
39 221-456 WIC General	4.63	7.31%	10,116	0	10,116	372	10,488
40 221-459 WIC Peer Education	0.73	1.15%	1,595	0	1,595	59	1,654
41 221-460 IBCLC	0.05	0.08%	109	0	109	4	113
42 221-476 Blood Lead	0.01	0.02%	22	0	22	1	23
43 221-486 Medicaid Outreach	0.03	0.05%	66	0	66	2	68
44 221-506 Health Education	0.03	0.05%	66	0	66	2	68
45 221-720 Shared Services Grant	0.05	0.08%	109	0	109	4	113
46 221-801 Bioterrorism Planning	1.02	1.61%	2,229	0	2,229	82	2,310
47 221-807 CRI - City Readiness Initiative	0.23	0.36%	503	0	503	18	521
48 223-482 Respite Care	0.98	1.55%	2,141	0	2,141	79	2,220
50 223-487 Care Management	1.35	2.13%	2,950	0	2,950	108	3,058
51 223-673 DOSA - Congregate Meals	0.18	0.28%	393	0	393	14	408
52 223-674 DOSA - Senior Center	0.27	0.43%	590	0	590	22	612
53 223-675 DOSA - Mobile Meals	5.75	9.08%	12,563	0	12,563	462	13,025
54 223-676 DOSA - Transportation	0.50	0.79%	1,092	0	1,092	40	1,133
55 223-677 DOSA - Home Chores	1.15	1.82%	2,513	0	2,513	92	2,605

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Clerical Allocations**

Dept:12 221-102 Clerical

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56 223-891 Personal Care/Homemaker	7.04	11.11%	\$15,382	\$0	\$15,382	\$565	\$15,947
57 223-906 VAAA - Tobacco - Purchase o	0.07	0.11%	153	0	153	6	159
58 223-907 VAAA - Med Mgmt	0.08	0.13%	175	0	175	6	181
<b>Subtotal</b>	63.34	100.00%	138,390	0	138,390	4,757	143,147
Direct Bills					0		0
<b>Total</b>					<b>\$138,390</b>		<b>\$143,147</b>

Basis Units: FTEs  
Source: Payroll Report

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Allocation Summary**

**Dept:12 221-102 Clerical**

Department	Clerical	Total
11 221-101 Administration & Policy Manag	\$4,697	\$4,697
12 221-102 Clerical	4,282	4,282
13 221-205 General Environmental Health	2,696	2,696
14 221-276 Food Service	4,530	4,530
15 221-282 On Site Sewage (Tanks)	4,825	4,825
16 221-286 Private Groundwater	2,378	2,378
17 221-287 Supervision of Public Water	3,398	3,398
19 221-316 Immunization	6,592	6,592
20 221-317 Immunization Initiative	1,269	1,269
22 221-333 IAPP	23	23
23 221-334 Other Communicable Disease	1,948	1,948
24 221-338 COVID IMMS	15,856	15,856
25 221-343 ELC Contact Trace, Inv, Test	10,035	10,035
26 221-361 Marijuana Grant	294	294
27 221-365 AICC Local Programs	113	113
28 221-369 AICC Naloxone	68	68
29 221-370 Substance Community Correc	1,314	1,314
30 221-371 Total Substance Abuse (AICC	9,695	9,695
31 221-372 Substance Abuse Prevention	1,993	1,993
32 221-373 AICC Women's Treatment	612	612
33 221-376 Crippled Children (CSHCS)	2,560	2,560
34 221-423 Maternal Support Services (M	1,699	1,699
35 221-429 MCH Grant (Infant & Child He.	680	680
36 221-433 Infant Support Services (ISS)	3,103	3,103
37 221-441 Hearing	1,993	1,993
38 221-446 Vision	1,789	1,789
39 221-456 WIC General	10,488	10,488
40 221-459 WIC Peer Education	1,654	1,654
41 221-460 IBCLC	113	113
42 221-476 Blood Lead	23	23
43 221-486 Medicaid Outreach	68	68
44 221-506 Health Education	68	68
45 221-720 Shared Services Grant	113	113
46 221-801 Bioterrorism Planning	2,310	2,310
47 221-807 CRI - City Readiness Initiative	521	521
48 223-482 Respite Care	2,220	2,220
50 223-487 Care Management	3,058	3,058
51 223-673 DOSA - Congregate Meals	408	408
52 223-674 DOSA - Senior Center	612	612
53 223-675 DOSA - Mobile Meals	13,025	13,025
54 223-676 DOSA - Transportation	1,133	1,133

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Allocation Summary**

**Dept:12 221-102 Clerical**

Department	Clerical	Total
55 223-677 DOSA - Home Chores	\$2,605	\$2,605
56 223-891 Personal Care/Homemaker	15,947	15,947
57 223-906 VAAA - Tobacco - Purchase o	159	159
58 223-907 VAAA - Med Mgmt	181	181
<b>Total</b>	<b>\$143,147</b>	<b>\$143,147</b>

Lapeer County, Michigan  
2 CFR Part 200 Health Senior Department Cost Study  
**221-205 General Environmental Health Services (EH)**  
**Nature and Extent of Service**

FY 2021  
1/10/2023

Due to the size and scope of the Environmental Health Division, the Health Department centrally budgets some administrative costs as they benefit multiple departments. The centrally budgeted costs include support various of various programs that interface with the public but are not identified within a specific reporting unit; additionally, reporting unit 221-205 identifies costs for the general administration of the Environmental Health Division.

This schedule identifies the Environmental Health Division's share of the Health Department's audited costs, and the overhead costs identified through this cost study related to the general administration of the Environmental Health Division. These costs are allocated to the Environmental Health programs based on the number of full-time equivalents (FTEs) of those benefitting reporting units.

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.

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**A. Department Costs**

Dept:13 221-205 General Environmental Health Services (EH)

Description		Amount	General Admin	Admin
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Services & Supplies		0	0	0
<b>Department Cost Total</b>		0	0	0
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		0	0	0
General Admin Distribution			0	0
<b>Grand Total</b>		<b>\$0</b>		<b>\$0</b>



**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**B. Incoming Costs - (Default Spread Custom%)**

Dept:13 221-205 General Environmental Health Services (EH)

Department	First Incoming	Second Incoming	Admin
1 Health Building Depreciation	\$181	\$0	\$181
Subtotal - Building Depreciation	181	0	181
2 Admin - Health Dept	930	0	930
Subtotal - 101-172 Administration	930	0	930
3 General Acct'g - Health Dept	727	0	727
3 Term. Payout - Health Dept	220	0	220
Subtotal - 101-191 Accounting	947	0	947
4 Network Support - Health Department	1,464	0	1,464
Subtotal - 101-228 Computer Operatio	1,464	0	1,464
5 Professional Services - Health Departm	136	0	136
5 Labor Relations - Health Department	166	0	166
Subtotal - 101-239 Professional Servi	302	0	302
6 Liability Insurance - Health Dept	401	0	401
6 Property Insurance - Health Bldg	192	0	192
Subtotal - 101-242 Insurance	593	0	593
7 Treasurer Costs - Health Dept	654	0	654
Subtotal - 101-253 Treasurer	654	0	654
8 Utilities - Health Dept	961	0	961
Subtotal - 101-264 Utilities	961	0	961
9 Buildings & Grounds - Health Building	2,995	0	2,995
9 Phone - Health Dept	32	0	32
Subtotal - 101-265 Building & Grounds	3,027	0	3,027
10 221-205 Gen Envirnmntl Health Svcs (E	63,943	0	63,943
Subtotal - 221 Health Department	63,943	0	63,943
11 Health Dept Admin	5,597	288	5,885

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**B. Incoming Costs - (Default Spread Custom%)**

Dept:13 221-205 General Environmental Health Services (EH)

Department	First Incoming	Second Incoming	Admin
Subtotal - 221-101 Administration & Po	\$5,597	\$288	\$5,885
12 Clerical	2,600	96	2,696
Subtotal - 221-102 Clerical	2,600	96	2,696
13 Admin	0	12,278	12,278
Subtotal - 221-205 General Environmei	0	12,278	12,278
<b>Total Incoming</b>	81,198	12,661	93,860
<b>C. Total Allocated</b>		<u>\$93,860</u>	<u>\$93,860</u>
			100.00%

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Admin Allocations**

**Dept:13 221-205 General Environmental Health Services (EH)**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 221-205 General Environmental Health	1.19	15.12%	\$12,278	\$0	\$12,278	\$0	\$12,278
14 221-276 Food Service	2.00	25.41%	20,635	0	20,635	3,791	24,426
15 221-282 On Site Sewage (Tanks)	2.13	27.06%	21,976	0	21,976	4,037	26,013
16 221-286 Private Groundwater	1.05	13.34%	10,833	0	10,833	1,990	12,824
17 221-287 Supervision of Public Water	1.50	19.06%	15,476	0	15,476	2,843	18,319
<b>Subtotal</b>	<b>7.87</b>	<b>100.00%</b>	<b>81,198</b>	<b>0</b>	<b>81,198</b>	<b>12,661</b>	<b>93,860</b>
Direct Bills					0		0
<b>Total</b>					<b>\$81,198</b>		<b>\$93,860</b>

Basis Units: FTEs of Managed Reporting Units  
Source: Payroll Report

**Lapeer County, Michigan**  
**2 CFR Part 200 Health Senior Department Cost Study**

FY 2021  
1/10/2023

**Allocation Summary**

Dept:13 221-205 General Environmental Health Services (EH)

Department	Admin	Total
13 221-205 General Environmental Health	\$12,278	\$12,278
14 221-276 Food Service	24,426	24,426
15 221-282 On Site Sewage (Tanks)	26,013	26,013
16 221-286 Private Groundwater	12,824	12,824
17 221-287 Supervision of Public Water	18,319	18,319
<b>Total</b>	<b>\$93,860</b>	<b>\$93,860</b>