



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, 2022

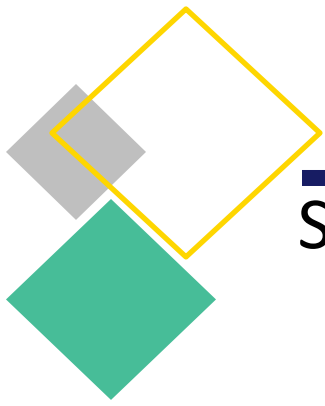


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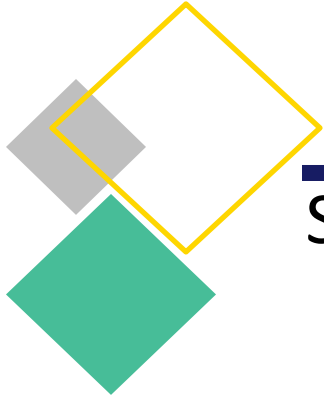
Section 1: Introduction

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.



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, 2022 with indirect costs from fiscal year December 31, 2022 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, 2023 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:

Jacqueline Arnold

Name of Official:

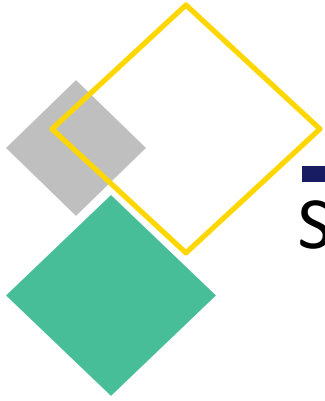
Jacqueline Arnold

Title:

CFO

Date:

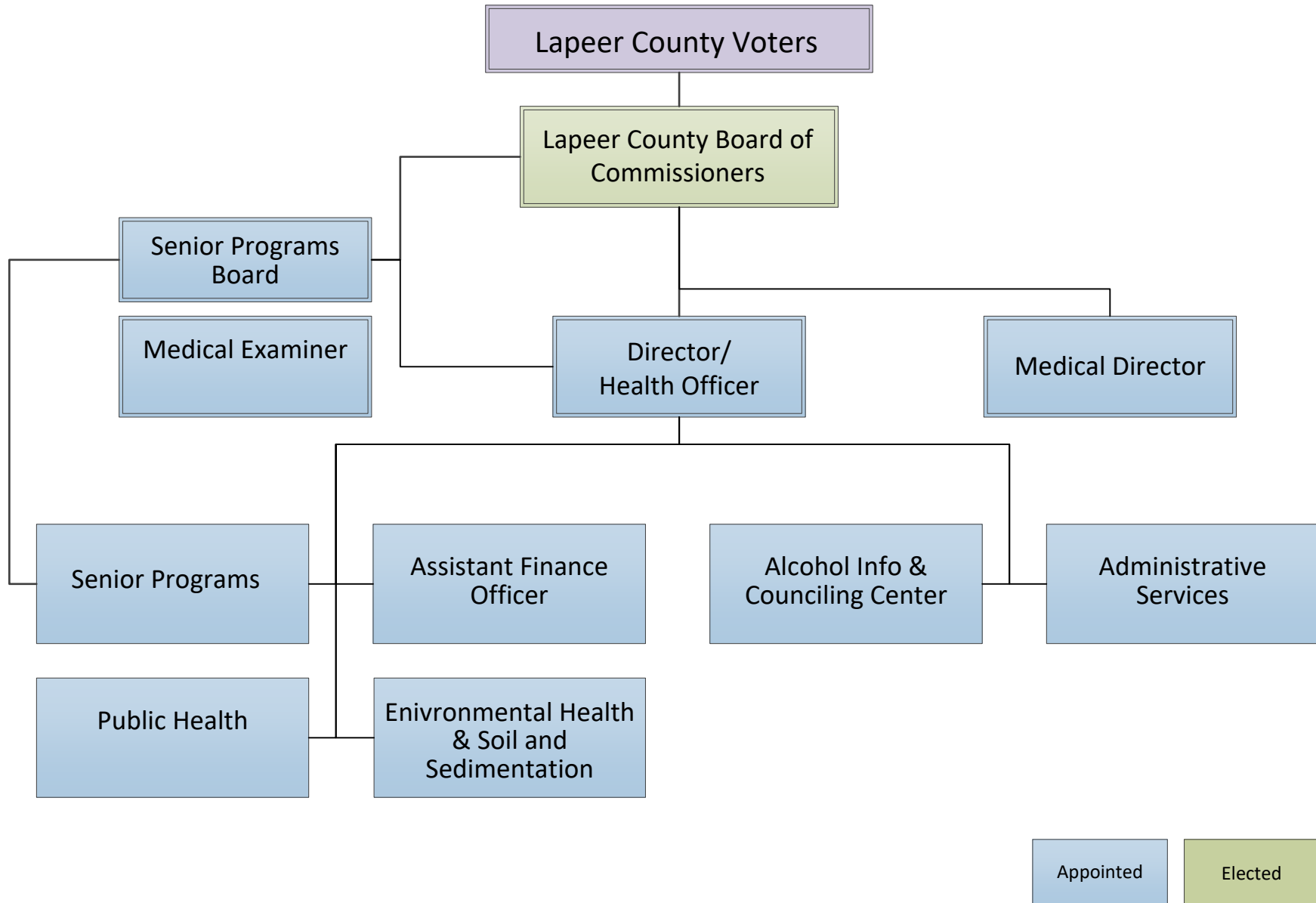
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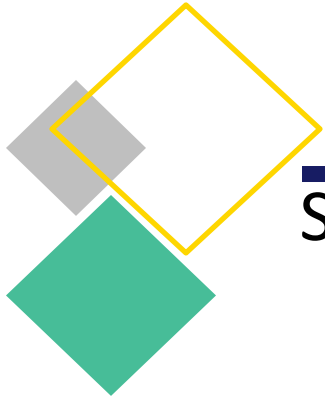


Section 3: Organizational Chart

LAPEER COUNTY, MICHIGAN Health Dept

ORGANIZATIONAL CHART





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 2022.

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

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

Process

A double-step-down allocation methodology is used to allocate the allowable costs of the central service departments. This methodology recognizes the cross support provided between central service departments. For example, Accounting supports Information Technology by providing payroll, paying vouchers, and preparing a

budget. Information Technology, however, also supports Accounting by providing software and hardware and by maintaining and administering various applications and systems.

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

Carry-Forward

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

Sections

Table of Contents

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the page lists the central service, or allocating, departments. Each central service department is broken down into functions. Functions are the specific services provided by the department. The middle column lists the allocation base for each corresponding function. The column on the right side is the applicable page number.

Summary Schedule

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

Detail Schedules

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

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

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

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

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

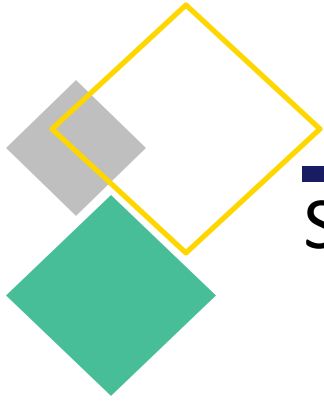
Incoming costs are spread on the ratio of function salaries to departmental salaries. In the few instances where a department has no salaries, incoming costs are spread on the ratio of function expenditures to departmental expenditures. Certain incoming costs, however, may be denoted with an *. The *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

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

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

Allocation Summary The summary of allocated costs by function





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

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

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12/28/2023

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|--|-------------------------|--------------------------------------|-----------------------------------|--|--|-------------------------|---------------------------------------|--|------------------|-----------------|
| 1 Building Depreciation | \$2,748 | \$2,917 | \$1,487 | \$1,837 | \$0 | \$2,732 | \$716 | \$0 | \$0 | \$23 |
| 2 101-172 Administration | 1,612 | 1,711 | 872 | 1,077 | 0 | 2,270 | 595 | 0 | 1 | 67 |
| 3 101-191 Accounting | 2,142 | 2,010 | 1,328 | 1,290 | 40 | 2,621 | 834 | 36 | 62 | 491 |
| 4 101-228 Computer Operations | 3,290 | 3,492 | 1,780 | 2,199 | 0 | 4,634 | 1,215 | 0 | 3 | 137 |
| 5 101-239 Professional Services | 586 | 541 | 361 | 393 | 15 | 525 | 271 | 5 | 24 | 116 |
| 6 101-242 Insurance | 1,241 | 1,317 | 671 | 829 | 0 | 1,611 | 423 | 0 | 1 | 41 |
| 7 101-253 Treasurer | 1,154 | 1,056 | 827 | 701 | 41 | 1,327 | 542 | 19 | 63 | 343 |
| 8 101-264 Utilities | 1,763 | 1,871 | 954 | 1,179 | 0 | 1,752 | 460 | 0 | 0 | 15 |
| 9 101-265 Building & Grounds | 5,381 | 5,711 | 2,912 | 3,597 | 0 | 5,346 | 1,402 | 0 | 1 | 46 |
| 10 221 Health Department | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 221-101 Administration & Policy Manag | 14,311 | 15,188 | 7,744 | 9,566 | 0 | 20,156 | 5,286 | 0 | 12 | 594 |
| 12 221-102 Clerical | 6,662 | 5,786 | 5,068 | 3,921 | 335 | 6,264 | 3,363 | 112 | 510 | 2,359 |
| 13 221-205 General Environmental Health | 28,577 | 30,326 | 15,462 | 19,102 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 69,468 | 71,923 | 39,467 | 45,692 | 432 | 49,239 | 15,107 | 172 | 677 | 4,231 |
| FY2022 Wages | 132,949 | 128,263 | 52,522 | 77,483 | 0 | 120,891 | 34,155 | 0 | 89 | 4,287 |
| FY2022 Indirect Cost Rate | 52.25% | 56.07% | 75.14% | 58.97% | | 40.73% | 44.23% | | 760.91% | 98.68% |

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|--|---|--|---|--|-----------------------|-----------------------------------|--------------------------------|---|-------------------------------|-------------------------------|
| 1 Building Depreciation | \$673 | \$85 | \$5 | \$14 | \$2,569 | \$22 | \$7 | \$1,849 | \$0 | \$99 |
| 2 101-172 Administration | 662 | 84 | 5 | 14 | 2,529 | 21 | 7 | 1,821 | 0 | 56 |
| 3 101-191 Accounting | 1,236 | 337 | 105 | 308 | 3,034 | 32 | 41 | 1,737 | 66 | 272 |
| 4 101-228 Computer Operations | 1,352 | 172 | 9 | 28 | 5,163 | 43 | 15 | 3,716 | 0 | 115 |
| 5 101-239 Professional Services | 314 | 53 | 39 | 80 | 494 | 11 | 15 | 349 | 10 | 77 |
| 6 101-242 Insurance | 455 | 58 | 3 | 10 | 1,739 | 15 | 5 | 1,251 | 0 | 44 |
| 7 101-253 Treasurer | 774 | 184 | 105 | 232 | 1,455 | 23 | 38 | 811 | 37 | 218 |
| 8 101-264 Utilities | 432 | 55 | 3 | 9 | 1,648 | 14 | 5 | 1,186 | 0 | 64 |
| 9 101-265 Building & Grounds | 1,316 | 167 | 9 | 28 | 5,026 | 42 | 14 | 3,618 | 0 | 195 |
| 10 221 Health Department | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 221-101 Administration & Policy Manag | 5,880 | 747 | 41 | 123 | 22,455 | 188 | 65 | 16,164 | 0 | 500 |
| 12 221-102 Clerical | 4,893 | 1,084 | 845 | 1,674 | 6,630 | 159 | 303 | 4,048 | 223 | 1,626 |
| 13 221-205 General Environmental Health | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 17,986 | 3,025 | 1,169 | 2,519 | 52,742 | 570 | 516 | 36,550 | 337 | 3,265 |
| FY2022 Wages | 47,249 | 8,767 | 238 | 2,325 | 143,771 | 0 | 1,207 | 147,609 | 90,000 | 6,661 |
| FY2022 Indirect Cost Rate | 38.07% | 34.51% | 491.26% | 108.36% | 36.68% | | 42.73% | 24.76% | 0.37% | 49.02% |

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| Department | 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) | 221-377 CSHCS Vaccine Initiative | 221-423 Maternal Support Services | 221-429 MCH Grant (Infant & Child Health) |
|--|-----------------------------------|-----------------------------|--|--|---|---|--|---|--|--|
| 1 Building Depreciation | \$131 | \$60 | \$566 | \$4,688 | \$1,214 | \$285 | \$810 | \$26 | \$243 | \$9 |
| 2 101-172 Administration | 74 | 34 | 321 | 2,656 | 688 | 162 | 798 | 25 | 589 | 23 |
| 3 101-191 Accounting | 437 | 275 | 832 | 2,748 | 1,502 | 742 | 1,254 | 146 | 1,086 | 171 |
| 4 101-228 Computer Operations | 151 | 69 | 654 | 5,422 | 1,405 | 330 | 1,629 | 51 | 1,203 | 46 |
| 5 101-239 Professional Services | 143 | 97 | 237 | 581 | 269 | 188 | 288 | 53 | 251 | 53 |
| 6 101-242 Insurance | 58 | 26 | 249 | 2,064 | 535 | 126 | 549 | 17 | 363 | 14 |
| 7 101-253 Treasurer | 388 | 260 | 573 | 1,131 | 827 | 541 | 773 | 135 | 701 | 142 |
| 8 101-264 Utilities | 84 | 38 | 363 | 3,007 | 779 | 183 | 520 | 16 | 156 | 6 |
| 9 101-265 Building & Grounds | 256 | 117 | 1,108 | 9,179 | 2,378 | 558 | 1,586 | 50 | 474 | 18 |
| 10 221 Health Department | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 221-101 Administration & Policy Manag | 659 | 300 | 2,846 | 23,584 | 6,109 | 1,435 | 7,085 | 223 | 5,233 | 200 |
| 12 221-102 Clerical | 3,012 | 2,072 | 3,937 | 4,845 | 4,893 | 5,387 | 4,670 | 1,052 | 4,351 | 1,052 |
| 13 221-205 General Environmental Health | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 5,394 | 3,348 | 11,686 | 59,905 | 20,599 | 9,936 | 19,962 | 1,795 | 14,650 | 1,734 |
| FY2022 Wages | 6,761 | 3,872 | 28,880 | 233,154 | 62,514 | 12,028 | 47,446 | 1,626 | 31,646 | 979 |
| FY2022 Indirect Cost Rate | 79.78% | 86.46% | 40.46% | 25.69% | 32.95% | 82.61% | 42.07% | 110.38% | 46.29% | 177.08% |

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|--|--|--------------------|-------------------|------------------------|----------------------------------|------------------|-----------------------|---------------------------------|--------------------------------|--|
| 1 Building Depreciation | \$339 | \$472 | \$577 | \$6,183 | \$1,060 | \$26 | \$11 | \$2 | \$6 | \$13 |
| 2 101-172 Administration | 823 | 560 | 685 | 3,128 | 536 | 64 | 32 | 6 | 17 | 38 |
| 3 101-191 Accounting | 1,160 | 1,114 | 1,099 | 2,767 | 587 | 170 | 437 | 31 | 143 | 382 |
| 4 101-228 Computer Operations | 1,680 | 1,144 | 1,398 | 6,385 | 1,095 | 130 | 66 | 12 | 35 | 77 |
| 5 101-239 Professional Services | 258 | 308 | 327 | 515 | 124 | 58 | 116 | 11 | 51 | 133 |
| 6 101-242 Insurance | 507 | 374 | 457 | 2,509 | 430 | 39 | 20 | 4 | 10 | 23 |
| 7 101-253 Treasurer | 735 | 700 | 704 | 1,228 | 388 | 157 | 338 | 30 | 137 | 358 |
| 8 101-264 Utilities | 217 | 303 | 370 | 3,967 | 680 | 17 | 7 | 1 | 4 | 8 |
| 9 101-265 Building & Grounds | 662 | 924 | 1,129 | 12,108 | 2,077 | 51 | 22 | 4 | 12 | 26 |
| 10 221 Health Department | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 221-101 Administration & Policy Manag | 7,309 | 4,974 | 6,080 | 27,770 | 4,763 | 564 | 288 | 53 | 153 | 335 |
| 12 221-102 Clerical | 4,367 | 4,319 | 4,192 | 4,861 | 2,247 | 1,195 | 2,439 | 239 | 1,084 | 2,853 |
| 13 221-205 General Environmental Health | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 18,058 | 15,192 | 17,017 | 71,421 | 13,988 | 2,471 | 3,776 | 394 | 1,653 | 4,247 |
| FY2022 Wages | 40,343 | 31,128 | 28,371 | 191,710 | 19,608 | 1,915 | 1,529 | 0 | 697 | 4,786 |
| FY2022 Indirect Cost Rate | 44.76% | 48.80% | 59.98% | 37.25% | 71.34% | 129.05% | 246.95% | | 237.16% | 88.74% |

Lapeer County, Michigan
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Summary Schedule

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|--|-------------------------------------|--|-------------------------|---------------------------------|-------------------------------|--|--|---------------------------------------|-----------------------------------|-------------------------------------|
| 1 Building Depreciation | \$864 | \$84 | \$503 | \$35 | \$404 | \$0 | \$2,738 | \$2,999 | \$2,228 | \$145 |
| 2 101-172 Administration | 633 | 62 | 983 | 68 | 791 | 0 | 512 | 1,022 | 4,358 | 283 |
| 3 101-191 Accounting | 1,183 | 438 | 784 | 138 | 675 | 62 | 1,327 | 1,670 | 1,788 | 474 |
| 4 101-228 Computer Operations | 1,292 | 126 | 2,007 | 140 | 1,614 | 0 | 1,044 | 2,085 | 8,895 | 578 |
| 5 101-239 Professional Services | 216 | 146 | 297 | 49 | 229 | 6 | 346 | 418 | 1,043 | 212 |
| 6 101-242 Insurance | 462 | 45 | 811 | 56 | 652 | 0 | 727 | 1,148 | 3,595 | 233 |
| 7 101-253 Treasurer | 673 | 398 | 635 | 129 | 558 | 27 | 837 | 935 | 1,129 | 407 |
| 8 101-264 Utilities | 554 | 54 | 323 | 22 | 259 | 0 | 1,751 | 1,918 | 1,430 | 93 |
| 9 101-265 Building & Grounds | 1,692 | 165 | 985 | 69 | 792 | 0 | 5,698 | 6,209 | 4,366 | 283 |
| 10 221 Health Department | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 221-101 Administration & Policy Manag | 5,621 | 547 | 7,356 | 512 | 5,915 | 0 | 3,828 | 7,644 | 32,604 | 2,117 |
| 12 221-102 Clerical | 4,112 | 3,108 | 4,973 | 1,084 | 4,431 | 128 | 4,128 | 5,834 | 7,332 | 3,267 |
| 13 221-205 General Environmental Health | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 17,303 | 5,172 | 19,655 | 2,301 | 16,321 | 221 | 22,935 | 31,881 | 68,769 | 8,092 |
| FY2022 Wages | 56,113 | 5,440 | 37,085 | 2,337 | 27,231 | 0 | 21,391 | 40,314 | 175,271 | 12,397 |
| FY2022 Indirect Cost Rate | 30.84% | 95.07% | 53.00% | 98.47% | 59.93% | | 107.22% | 79.08% | 39.24% | 65.27% |

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

FY 2022
12/28/2023

Summary Schedule

| Department | 223-677 DOSA - Home Chores | 223-891 Personal Care/Homem aker | 223-906 VAAA - Tobacco - Purchase of | 223-907 VAAA - Med Mgmt | 296-961 Soil & Sedimentatio n | Other | 2nd Allocation Orphans | Total | Fund 221 Health Dept TOTAL | Fund 223 Personal Care-Aide TOTAL |
|--|-------------------------------------|---|---|-------------------------------|--|-------|------------------------------|-----------|----------------------------------|--|
| 1 Building Depreciation | \$465 | \$3,207 | \$0 | \$27 | \$0 | \$0 | \$0 | \$48,205 | 35,455 | 12,751 |
| 2 101-172 Administration | 909 | 6,271 | 0 | 52 | 0 | 0 | 0 | 40,608 | 25,359 | 15,249 |
| 3 101-191 Accounting | 896 | 2,370 | 29 | 455 | 0 | 119 | 0 | 47,517 | 36,848 | 10,668 |
| 4 101-228 Computer Operations | 1,856 | 12,802 | 0 | 106 | 0 | 0 | 0 | 82,891 | 51,765 | 31,126 |
| 5 101-239 Professional Services | 225 | 706 | 9 | 148 | 0 | 29 | 0 | 12,419 | 8,733 | 3,687 |
| 6 101-242 Insurance | 750 | 5,174 | 0 | 43 | 0 | 0 | 0 | 31,782 | 18,591 | 13,191 |
| 7 101-253 Treasurer | 598 | 1,319 | 25 | 383 | 0 | 88 | 0 | 28,335 | 21,354 | 6,981 |
| 8 101-264 Utilities | 298 | 2,057 | 0 | 17 | 0 | 0 | 0 | 30,913 | 22,745 | 8,168 |
| 9 101-265 Building & Grounds | 911 | 6,284 | 0 | 52 | 0 | 0 | 0 | 95,053 | 69,404 | 25,650 |
| 10 221 Health Department | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 221-101 Administration & Policy Manag | 6,803 | 46,921 | 0 | 388 | 0 | 0 | 0 | 339,236 | 225,150 | 114,086 |
| 12 221-102 Clerical | 4,287 | 8,559 | 207 | 3,108 | 0 | 622 | 0 | 174,113 | 126,775 | 47,338 |
| 13 221-205 General Environmental Health | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 93,467 | 93,467 | 0 |
| Total Current Allocations | 17,999 | 95,670 | 271 | 4,778 | 0 | 858 | 0 | 1,024,539 | 735,645 | 288,894 |
| FY2022 Wages | 29,471 | 219,333 | 0 | 3,719 | 0 | 0 | 0 | 2,377,561 | 1,809,012 | 568,549 |
| FY2022 Indirect Cost Rate | 61.07% | 43.62% | | 128.48% | | | | 43.09% | 40.67% | 50.81% |

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

FY 2022
12/28/2023

Carry Forward Schedule

| Department | Current Allocation | FY2022 Wages | FY2022 Indirect Cost Rate | Fund 221 Health Dept Rates | Fund 223 Health Dept Rates |
|--|-----------------------|-----------------|---------------------------------|----------------------------------|----------------------------------|
| 14 221-276 Food Service | 69,468 | 132,949 | 52.25% | 52.25% | |
| 15 221-282 On Site Sewage (Tanks) | 71,923 | 128,263 | 56.07% | 56.07% | |
| 16 221-286 Private Groundwater | 39,467 | 52,522 | 75.14% | 75.14% | |
| 17 221-287 Supervision of Public Water | 45,692 | 77,483 | 58.97% | 58.97% | |
| 18 221-315 Vaccine Quality Assurance | 432 | 0 | | | |
| 19 221-316 Immunization | 49,239 | 120,891 | 40.73% | 40.73% | |
| 20 221-317 Immunization Initiative | 15,107 | 34,155 | 44.23% | 44.23% | |
| 21 221-321 Sexually Transmitted Disease | 172 | 0 | | | |
| 22 221-330 Hep A | 677 | 89 | 760.91% | 760.91% | |
| 23 221-333 IAPP | 4,231 | 4,287 | 98.68% | 98.68% | |
| 24 221-334 Other Communicable Disease | 17,986 | 47,249 | 38.07% | 38.07% | |
| 25 221-335 CoronaV Grant Imms MI | 3,025 | 8,767 | 34.51% | 34.51% | |
| 26 221-336 CVD19 Infection Prevention | 1,169 | 238 | 491.26% | 491.26% | |
| 27 221-337 ELC Contact Tracing Testing | 2,519 | 2,325 | 108.36% | 108.36% | |
| 28 221-338 COVID IMMS | 52,742 | 143,771 | 36.68% | 36.68% | |
| 29 221-339 PHEP Covid Response | 570 | 0 | | | |
| 30 221-342 Covid/Flu Clinic | 516 | 1,207 | 42.73% | 42.73% | |
| 31 221-343 ELC Contact Trace, Inv, Test | 36,550 | 147,609 | 24.76% | 24.76% | |
| 32 221-344 Workforce Grant | 337 | 90,000 | 0.37% | 0.37% | |
| 33 221-361 Marijuana Grant | 3,265 | 6,661 | 49.02% | 49.02% | |
| 34 221-365 AICC Local Programs | 5,394 | 6,761 | 79.78% | 79.78% | |
| 35 221-369 AICC Naloxone | 3,348 | 3,872 | 86.46% | 86.46% | |
| 36 221-370 Substance Community Correc | 11,686 | 28,880 | 40.46% | 40.46% | |
| 37 221-371 Total Substance Abuse (AICC | 59,905 | 233,154 | 25.69% | 25.69% | |
| 38 221-372 Substance Abuse Prevention | 20,599 | 62,514 | 32.95% | 32.95% | |
| 39 221-373 AICC Women's Treatment | 9,936 | 12,028 | 82.61% | 82.61% | |
| 40 221-376 Crippled Children (CSHCS) | 19,962 | 47,446 | 42.07% | 42.07% | |
| 41 221-377 CSHCS Vaccine Initiative | 1,795 | 1,626 | 110.38% | 110.38% | |
| 42 221-423 Maternal Support Services (M | 14,650 | 31,646 | 46.29% | 46.29% | |
| 43 221-429 MCH Grant (Infant & Child He | 1,734 | 979 | 177.08% | 177.08% | |
| 44 221-433 Infant Support Services (ISS) | 18,058 | 40,343 | 44.76% | 44.76% | |
| 45 221-441 Hearing | 15,192 | 31,128 | 48.80% | 48.80% | |
| 46 221-446 Vision | 17,017 | 28,371 | 59.98% | 59.98% | |
| 47 221-456 WIC General | 71,421 | 191,710 | 37.25% | 37.25% | |
| 48 221-459 WIC Peer Education | 13,988 | 19,608 | 71.34% | 71.34% | |
| 49 221-460 IBCLC | 2,471 | 1,915 | 129.05% | 129.05% | |
| 50 221-476 Blood Lead | 3,776 | 1,529 | 246.95% | 246.95% | |
| 51 221-486 Medicaid Outreach | 394 | 0 | | | |
| 52 221-506 Health Education | 1,653 | 697 | 237.16% | 237.16% | |
| 53 221-720 Shared Services Grant | 4,247 | 4,786 | 88.74% | 88.74% | |

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

FY 2022
12/28/2023

Carry Forward Schedule

| Department | Current Allocation | FY2022 Wages | FY2022 Indirect Cost Rate | Fund 221 Health Dept Rates | Fund 223 Health Dept Rates |
|--|-----------------------|------------------|---------------------------------|----------------------------------|----------------------------------|
| 54 221-801 Bioterrorism Planning | 17,303 | 56,113 | 30.84% | 30.84% | |
| 55 221-807 CRI - City Readiness Initiative | 5,172 | 5,440 | 95.07% | 95.07% | |
| 56 223-482 Respite Care | 19,655 | 37,085 | 53.00% | | 53.00% |
| 57 223-485 Case Coordination | 2,301 | 2,337 | 98.47% | | 98.47% |
| 58 223-487 Care Management | 16,321 | 27,231 | 59.93% | | 59.93% |
| 59 223-672 DOSA - Program Services | 221 | 0 | | | |
| 60 223-673 DOSA - Congregate Meals | 22,935 | 21,391 | 107.22% | | 107.22% |
| 61 223-674 DOSA - Senior Center | 31,881 | 40,314 | 79.08% | | 79.08% |
| 62 223-675 DOSA - Mobile Meals | 68,769 | 175,271 | 39.24% | | 39.24% |
| 63 223-676 DOSA - Transportation | 8,092 | 12,397 | 65.27% | | 65.27% |
| 64 223-677 DOSA - Home Chores | 17,999 | 29,471 | 61.07% | | 61.07% |
| 65 223-891 Personal Care/Homemaker | 95,670 | 219,333 | 43.62% | | 43.62% |
| 66 223-906 VAAA - Tobacco - Purchase c | 271 | 0 | | | |
| 67 223-907 VAAA - Med Mgmt | 4,778 | 3,719 | 128.48% | | 128.48% |
| 68 296-961 Soil & Sedimentation | 0 | 0 | | | |
| 69 Other | 858 | 0 | | | |
| Total | 1,024,539 | 2,377,561 | 43.09% | 40.67% | 50.81% |

Lapeer County, Michigan
2 CFR Part 200 Health Senior Department Cost Study
Building Deprecation Charge
Nature and Extent of Service

FY 2022
12/28/2023

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 FY2022 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 square footage weighted by reporting unit FTEs.
- **Annex Building Depreciation** - Fund 223's share of the cost of depreciation is identified within this function and is allocated based on Reporting Unit square footage.

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

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

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

FY 2022
12/28/2023

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 | 52,130 | 0 | 52,130 | 0 |
| Annex Depreciation | P | 4,953 | 0 | 0 | 4,953 |
| Subtotal - Services & Supplies | | 57,082 | 0 | 52,130 | 4,953 |
| Department Cost Total | | 57,082 | 0 | 52,130 | 4,953 |
| Adjustments to Cost | | | | | |
| Subtotal - Adjustments | | 0 | 0 | 0 | 0 |
| Total Costs After Adjustments | | 57,082 | 0 | 52,130 | 4,953 |
| General Admin Distribution | | | 0 | 0 | 0 |
| Grand Total | | <u>\$57,082</u> | | <u>\$52,130</u> | <u>\$4,953</u> |

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

FY 2022
12/28/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:1 Building Depreciation

No Indirect Costs

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

FY 2022
12/28/2023

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 | 1,171.46 | 6.71% | \$3,499 | \$0 | \$3,499 | \$0 | \$3,499 |
| 12 221-102 Clerical | 1,430.17 | 8.19% | 4,272 | 0 | 4,272 | 0 | 4,272 |
| 13 221-205 General Environmental Health | 370.48 | 2.12% | 1,107 | 0 | 1,107 | 0 | 1,107 |
| 14 221-276 Food Service | 920.14 | 5.27% | 2,748 | 0 | 2,748 | 0 | 2,748 |
| 15 221-282 On Site Sewage (Tanks) | 976.47 | 5.59% | 2,917 | 0 | 2,917 | 0 | 2,917 |
| 16 221-286 Private Groundwater | 497.87 | 2.85% | 1,487 | 0 | 1,487 | 0 | 1,487 |
| 17 221-287 Supervision of Public Water | 615.06 | 3.52% | 1,837 | 0 | 1,837 | 0 | 1,837 |
| 19 221-316 Immunization | 914.54 | 5.24% | 2,732 | 0 | 2,732 | 0 | 2,732 |
| 20 221-317 Immunization Initiative | 239.84 | 1.37% | 716 | 0 | 716 | 0 | 716 |
| 22 221-330 Hep A | 0.15 | 0.00% | 0 | 0 | 0 | 0 | 0 |
| 23 221-333 IAPP | 7.82 | 0.04% | 23 | 0 | 23 | 0 | 23 |
| 24 221-334 Other Communicable Disease | 225.19 | 1.29% | 673 | 0 | 673 | 0 | 673 |
| 25 221-335 CoronaV Grant Imms MI | 28.59 | 0.16% | 85 | 0 | 85 | 0 | 85 |
| 26 221-336 CVD19 Infection Prevention | 1.58 | 0.01% | 5 | 0 | 5 | 0 | 5 |
| 27 221-337 ELC Contact Tracing Testing | 4.73 | 0.03% | 14 | 0 | 14 | 0 | 14 |
| 28 221-338 COVID IMMS | 860.00 | 4.93% | 2,569 | 0 | 2,569 | 0 | 2,569 |
| 29 221-339 PHEP Covid Response | 7.21 | 0.04% | 22 | 0 | 22 | 0 | 22 |
| 30 221-342 Covid/Flu Clinic | 2.48 | 0.01% | 7 | 0 | 7 | 0 | 7 |
| 31 221-343 ELC Contact Trace, Inv, Test | 619.06 | 3.55% | 1,849 | 0 | 1,849 | 0 | 1,849 |
| 33 221-361 Marijuana Grant | 33.26 | 0.19% | 99 | 0 | 99 | 0 | 99 |
| 34 221-365 AICC Local Programs | 43.83 | 0.25% | 131 | 0 | 131 | 0 | 131 |
| 35 221-369 AICC Naloxone | 19.95 | 0.11% | 60 | 0 | 60 | 0 | 60 |
| 36 221-370 Substance Community Correc | 189.39 | 1.09% | 566 | 0 | 566 | 0 | 566 |
| 37 221-371 Total Substance Abuse (AICC | 1,569.54 | 8.99% | 4,688 | 0 | 4,688 | 0 | 4,688 |
| 38 221-372 Substance Abuse Prevention | 406.57 | 2.33% | 1,214 | 0 | 1,214 | 0 | 1,214 |
| 39 221-373 AICC Women's Treatment | 95.48 | 0.55% | 285 | 0 | 285 | 0 | 285 |
| 40 221-376 Crippled Children (CSHCS) | 271.35 | 1.55% | 810 | 0 | 810 | 0 | 810 |
| 41 221-377 CSHCS Vaccine Initiative | 8.56 | 0.05% | 26 | 0 | 26 | 0 | 26 |
| 42 221-423 Maternal Support Services (M | 81.27 | 0.47% | 243 | 0 | 243 | 0 | 243 |
| 43 221-429 MCH Grant (Infant & Child He | 3.10 | 0.02% | 9 | 0 | 9 | 0 | 9 |
| 44 221-433 Infant Support Services (ISS) | 113.49 | 0.65% | 339 | 0 | 339 | 0 | 339 |
| 45 221-441 Hearing | 158.09 | 0.91% | 472 | 0 | 472 | 0 | 472 |
| 46 221-446 Vision | 193.22 | 1.11% | 577 | 0 | 577 | 0 | 577 |
| 47 221-456 WIC General | 2,070.16 | 11.86% | 6,183 | 0 | 6,183 | 0 | 6,183 |
| 48 221-459 WIC Peer Education | 355.03 | 2.03% | 1,060 | 0 | 1,060 | 0 | 1,060 |
| 49 221-460 IBCLC | 8.76 | 0.05% | 26 | 0 | 26 | 0 | 26 |
| 50 221-476 Blood Lead | 3.80 | 0.02% | 11 | 0 | 11 | 0 | 11 |
| 51 221-486 Medicaid Outreach | 0.70 | 0.00% | 2 | 0 | 2 | 0 | 2 |
| 52 221-506 Health Education | 2.01 | 0.01% | 6 | 0 | 6 | 0 | 6 |
| 53 221-720 Shared Services Grant | 4.42 | 0.03% | 13 | 0 | 13 | 0 | 13 |
| 54 221-801 Bioterrorism Planning | 289.31 | 1.66% | 864 | 0 | 864 | 0 | 864 |
| 55 221-807 CRI - City Readiness Initiative | 28.14 | 0.16% | 84 | 0 | 84 | 0 | 84 |

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

FY 2022
12/28/2023

Health Building Depreciation Allocations

Dept:1 Building Depreciation

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|------------------------------------|------------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 56 223-482 Respite Care | 168.32 | 0.96% | \$503 | \$0 | \$503 | \$0 | \$503 |
| 57 223-485 Case Coordination | 11.71 | 0.07% | 35 | 0 | 35 | 0 | 35 |
| 58 223-487 Care Management | 135.36 | 0.78% | 404 | 0 | 404 | 0 | 404 |
| 60 223-673 DOSA - Congregate Meals | 87.59 | 0.50% | 262 | 0 | 262 | 0 | 262 |
| 61 223-674 DOSA - Senior Center | 174.92 | 1.00% | 522 | 0 | 522 | 0 | 522 |
| 62 223-675 DOSA - Mobile Meals | 746.09 | 4.27% | 2,228 | 0 | 2,228 | 0 | 2,228 |
| 63 223-676 DOSA - Transportation | 48.44 | 0.28% | 145 | 0 | 145 | 0 | 145 |
| 64 223-677 DOSA - Home Chores | 155.68 | 0.89% | 465 | 0 | 465 | 0 | 465 |
| 65 223-891 Personal Care/Homemaker | 1,073.74 | 6.15% | 3,207 | 0 | 3,207 | 0 | 3,207 |
| 67 223-907 VAAA - Med Mgmt | 8.88 | 0.05% | 27 | 0 | 27 | 0 | 27 |
| Subtotal | 17,453.00 | 100.00% | 52,130 | 0 | 52,130 | 0 | 52,130 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$52,130 | | \$52,130 |

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 2022
12/28/2023

Annex Building Depreciation Allocations

Dept:1 Building Depreciation

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 60 223-673 DOSA - Congregate Meals | 780 | 50.00% | \$2,476 | \$0 | \$2,476 | \$0 | \$2,476 |
| 61 223-674 DOSA - Senior Center | 780 | 50.00% | 2,476 | 0 | 2,476 | 0 | 2,476 |
| Subtotal | 1,560 | 100.00% | 4,953 | 0 | 4,953 | 0 | 4,953 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$4,953 | | \$4,953 |
| Basis Units: Square Footage by Program | | | | | | | |
| Source: Square Footage | | | | | | | |

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

FY 2022
12/28/2023

Allocation Summary

Dept:1 Building Depreciation

| Department | Health Building Depreciation | Annex Building Depreciation | Total |
|--|------------------------------------|-----------------------------------|---------|
| 11 221-101 Administration & Policy Manag | \$3,499 | \$0 | \$3,499 |
| 12 221-102 Clerical | 4,272 | 0 | 4,272 |
| 13 221-205 General Environmental Health | 1,107 | 0 | 1,107 |
| 14 221-276 Food Service | 2,748 | 0 | 2,748 |
| 15 221-282 On Site Sewage (Tanks) | 2,917 | 0 | 2,917 |
| 16 221-286 Private Groundwater | 1,487 | 0 | 1,487 |
| 17 221-287 Supervision of Public Water | 1,837 | 0 | 1,837 |
| 19 221-316 Immunization | 2,732 | 0 | 2,732 |
| 20 221-317 Immunization Initiative | 716 | 0 | 716 |
| 22 221-330 Hep A | 0 | 0 | 0 |
| 23 221-333 IAPP | 23 | 0 | 23 |
| 24 221-334 Other Communicable Disease | 673 | 0 | 673 |
| 25 221-335 CoronaV Grant Imms MI | 85 | 0 | 85 |
| 26 221-336 CVD19 Infection Prevention | 5 | 0 | 5 |
| 27 221-337 ELC Contact Tracing Testing | 14 | 0 | 14 |
| 28 221-338 COVID IMMS | 2,569 | 0 | 2,569 |
| 29 221-339 PHEP Covid Response | 22 | 0 | 22 |
| 30 221-342 Covid/Flu Clinic | 7 | 0 | 7 |
| 31 221-343 ELC Contact Trace, Inv, Test | 1,849 | 0 | 1,849 |
| 33 221-361 Marijuana Grant | 99 | 0 | 99 |
| 34 221-365 AICC Local Programs | 131 | 0 | 131 |
| 35 221-369 AICC Naloxone | 60 | 0 | 60 |
| 36 221-370 Substance Community Correc | 566 | 0 | 566 |
| 37 221-371 Total Substance Abuse (AICC | 4,688 | 0 | 4,688 |
| 38 221-372 Substance Abuse Prevention | 1,214 | 0 | 1,214 |
| 39 221-373 AICC Women's Treatment | 285 | 0 | 285 |
| 40 221-376 Crippled Children (CSHCS) | 810 | 0 | 810 |
| 41 221-377 CSHCS Vaccine Initiative | 26 | 0 | 26 |
| 42 221-423 Maternal Support Services (M | 243 | 0 | 243 |
| 43 221-429 MCH Grant (Infant & Child He | 9 | 0 | 9 |
| 44 221-433 Infant Support Services (ISS) | 339 | 0 | 339 |
| 45 221-441 Hearing | 472 | 0 | 472 |
| 46 221-446 Vision | 577 | 0 | 577 |
| 47 221-456 WIC General | 6,183 | 0 | 6,183 |
| 48 221-459 WIC Peer Education | 1,060 | 0 | 1,060 |
| 49 221-460 IBCLC | 26 | 0 | 26 |
| 50 221-476 Blood Lead | 11 | 0 | 11 |
| 51 221-486 Medicaid Outreach | 2 | 0 | 2 |
| 52 221-506 Health Education | 6 | 0 | 6 |
| 53 221-720 Shared Services Grant | 13 | 0 | 13 |
| 54 221-801 Bioterrorism Planning | 864 | 0 | 864 |

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

FY 2022
12/28/2023

Allocation Summary

Dept:1 Building Depreciation

| Department | Health Building Depreciation | Annex Building Depreciation | Total |
|--|------------------------------------|-----------------------------------|-----------------|
| 55 221-807 CRI - City Readiness Initiative | \$84 | \$0 | \$84 |
| 56 223-482 Respite Care | 503 | 0 | 503 |
| 57 223-485 Case Coordination | 35 | 0 | 35 |
| 58 223-487 Care Management | 404 | 0 | 404 |
| 60 223-673 DOSA - Congregate Meals | 262 | 2,476 | 2,738 |
| 61 223-674 DOSA - Senior Center | 522 | 2,476 | 2,999 |
| 62 223-675 DOSA - Mobile Meals | 2,228 | 0 | 2,228 |
| 63 223-676 DOSA - Transportation | 145 | 0 | 145 |
| 64 223-677 DOSA - Home Chores | 465 | 0 | 465 |
| 65 223-891 Personal Care/Homemaker | 3,207 | 0 | 3,207 |
| 67 223-907 VAAA - Med Mgmt | 27 | 0 | 27 |
| Total | \$52,130 | \$4,953 | \$57,082 |

Lapeer County, Michigan
2 CFR Part 200 Health Senior Department Cost Study
Administrator/Controller 101-172
Nature and Extent of Service

FY 2022
12/28/2023

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 FY2022 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 2022
12/28/2023

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 |
| Salary % Split | | | .00% | .00% | .00% |
| Benefits | S | 0 | 0 | 0 | 0 |
| Subtotal - Personnel Costs | | 0 | 0 | 0 | 0 |
| Services & Supplies Cost | | | | | |
| Administration | P | 43,854 | 0 | 28,605 | 15,249 |
| Subtotal - Services & Supplies | | 43,854 | 0 | 28,605 | 15,249 |
| Department Cost Total | | 43,854 | 0 | 28,605 | 15,249 |
| Adjustments to Cost | | | | | |
| Subtotal - Adjustments | | 0 | 0 | 0 | 0 |
| Total Costs After Adjustments | | 43,854 | 0 | 28,605 | 15,249 |
| General Admin Distribution | | | 0 | 0 | 0 |
| Grand Total | | \$43,854 | | \$28,605 | \$15,249 |

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

FY 2022
12/28/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:2 101-172 Administration

No Indirect Costs

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

FY 2022
12/28/2023

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 | 1.77 | 4.09% | \$1,170 | \$0 | \$1,170 | \$0 | \$1,170 |
| 12 221-102 Clerical | 2.16 | 4.99% | 1,428 | 0 | 1,428 | 0 | 1,428 |
| 13 221-205 General Environmental Health | 0.98 | 2.27% | 649 | 0 | 649 | 0 | 649 |
| 14 221-276 Food Service | 2.43 | 5.64% | 1,612 | 0 | 1,612 | 0 | 1,612 |
| 15 221-282 On Site Sewage (Tanks) | 2.58 | 5.98% | 1,711 | 0 | 1,711 | 0 | 1,711 |
| 16 221-286 Private Groundwater | 1.32 | 3.05% | 872 | 0 | 872 | 0 | 872 |
| 17 221-287 Supervision of Public Water | 1.63 | 3.77% | 1,077 | 0 | 1,077 | 0 | 1,077 |
| 19 221-316 Immunization | 3.43 | 7.94% | 2,270 | 0 | 2,270 | 0 | 2,270 |
| 20 221-317 Immunization Initiative | 0.90 | 2.08% | 595 | 0 | 595 | 0 | 595 |
| 22 221-330 Hep A | 0.00 | 0.00% | 1 | 0 | 1 | 0 | 1 |
| 23 221-333 IAPP | 0.10 | 0.23% | 67 | 0 | 67 | 0 | 67 |
| 24 221-334 Other Communicable Disease | 1.00 | 2.32% | 662 | 0 | 662 | 0 | 662 |
| 25 221-335 CoronaV Grant Imms MI | 0.13 | 0.29% | 84 | 0 | 84 | 0 | 84 |
| 26 221-336 CVD19 Infection Prevention | 0.01 | 0.02% | 5 | 0 | 5 | 0 | 5 |
| 27 221-337 ELC Contact Tracing Testing | 0.02 | 0.05% | 14 | 0 | 14 | 0 | 14 |
| 28 221-338 COVID IMMS | 3.82 | 8.84% | 2,529 | 0 | 2,529 | 0 | 2,529 |
| 29 221-339 PHEP Covid Response | 0.03 | 0.07% | 21 | 0 | 21 | 0 | 21 |
| 30 221-342 Covid/Flu Clinic | 0.01 | 0.03% | 7 | 0 | 7 | 0 | 7 |
| 31 221-343 ELC Contact Trace, Inv, Test | 2.75 | 6.36% | 1,821 | 0 | 1,821 | 0 | 1,821 |
| 33 221-361 Marijuana Grant | 0.09 | 0.20% | 56 | 0 | 56 | 0 | 56 |
| 34 221-365 AICC Local Programs | 0.11 | 0.26% | 74 | 0 | 74 | 0 | 74 |
| 35 221-369 AICC Naloxone | 0.05 | 0.12% | 34 | 0 | 34 | 0 | 34 |
| 36 221-370 Substance Community Correc | 0.48 | 1.12% | 321 | 0 | 321 | 0 | 321 |
| 37 221-371 Total Substance Abuse (AICC | 4.01 | 9.29% | 2,656 | 0 | 2,656 | 0 | 2,656 |
| 38 221-372 Substance Abuse Prevention | 1.04 | 2.41% | 688 | 0 | 688 | 0 | 688 |
| 39 221-373 AICC Women's Treatment | 0.24 | 0.56% | 162 | 0 | 162 | 0 | 162 |
| 40 221-376 Crippled Children (CSHCS) | 1.21 | 2.79% | 798 | 0 | 798 | 0 | 798 |
| 41 221-377 CSHCS Vaccine Initiative | 0.04 | 0.09% | 25 | 0 | 25 | 0 | 25 |
| 42 221-423 Maternal Support Services (M | 0.89 | 2.06% | 589 | 0 | 589 | 0 | 589 |
| 43 221-429 MCH Grant (Infant & Child He | 0.03 | 0.08% | 23 | 0 | 23 | 0 | 23 |
| 44 221-433 Infant Support Services (ISS) | 1.24 | 2.88% | 823 | 0 | 823 | 0 | 823 |
| 45 221-441 Hearing | 0.85 | 1.96% | 560 | 0 | 560 | 0 | 560 |
| 46 221-446 Vision | 1.03 | 2.39% | 685 | 0 | 685 | 0 | 685 |
| 47 221-456 WIC General | 4.72 | 10.93% | 3,128 | 0 | 3,128 | 0 | 3,128 |
| 48 221-459 WIC Peer Education | 0.81 | 1.88% | 536 | 0 | 536 | 0 | 536 |
| 49 221-460 IBCLC | 0.10 | 0.22% | 64 | 0 | 64 | 0 | 64 |
| 50 221-476 Blood Lead | 0.05 | 0.11% | 32 | 0 | 32 | 0 | 32 |
| 51 221-486 Medicaid Outreach | 0.01 | 0.02% | 6 | 0 | 6 | 0 | 6 |
| 52 221-506 Health Education | 0.03 | 0.06% | 17 | 0 | 17 | 0 | 17 |
| 53 221-720 Shared Services Grant | 0.06 | 0.13% | 38 | 0 | 38 | 0 | 38 |
| 54 221-801 Bioterrorism Planning | 0.96 | 2.21% | 633 | 0 | 633 | 0 | 633 |
| 55 221-807 CRI - City Readiness Initiative | 0.09 | 0.22% | 62 | 0 | 62 | 0 | 62 |

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

FY 2022
12/28/2023

Admin - Health Dept Allocations

Dept:2 101-172 Administration

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| Subtotal | 43.19 | 100.00% | 28,605 | 0 | 28,605 | 0 | 28,605 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$28,605 | | \$28,605 |

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

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

FY 2022
12/28/2023

Admin - Seniors Allocations

Dept:2 101-172 Administration

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|------------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 56 223-482 Respite Care | 1.25 | 6.45% | \$983 | \$0 | \$983 | \$0 | \$983 |
| 57 223-485 Case Coordination | 0.09 | 0.45% | 68 | 0 | 68 | 0 | 68 |
| 58 223-487 Care Management | 1.01 | 5.18% | 791 | 0 | 791 | 0 | 791 |
| 60 223-673 DOSA - Congregate Meals | 0.65 | 3.36% | 512 | 0 | 512 | 0 | 512 |
| 61 223-674 DOSA - Senior Center | 1.30 | 6.70% | 1,022 | 0 | 1,022 | 0 | 1,022 |
| 62 223-675 DOSA - Mobile Meals | 5.55 | 28.58% | 4,358 | 0 | 4,358 | 0 | 4,358 |
| 63 223-676 DOSA - Transportation | 0.36 | 1.86% | 283 | 0 | 283 | 0 | 283 |
| 64 223-677 DOSA - Home Chores | 1.16 | 5.96% | 909 | 0 | 909 | 0 | 909 |
| 65 223-891 Personal Care/Homemaker | 7.98 | 41.13% | 6,271 | 0 | 6,271 | 0 | 6,271 |
| 67 223-907 VAAA - Med Mgmt | 0.07 | 0.34% | 52 | 0 | 52 | 0 | 52 |
| Subtotal | 19.40 | 100.00% | 15,249 | 0 | 15,249 | 0 | 15,249 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$15,249 | | \$15,249 |

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

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

FY 2022
12/28/2023

Allocation Summary

Dept:2 101-172 Administration

| Department | Admin - Health Dept | Admin - Seniors | Total |
|--|------------------------|--------------------|---------|
| 11 221-101 Administration & Policy Manag | \$1,170 | \$0 | \$1,170 |
| 12 221-102 Clerical | 1,428 | 0 | 1,428 |
| 13 221-205 General Environmental Health | 649 | 0 | 649 |
| 14 221-276 Food Service | 1,612 | 0 | 1,612 |
| 15 221-282 On Site Sewage (Tanks) | 1,711 | 0 | 1,711 |
| 16 221-286 Private Groundwater | 872 | 0 | 872 |
| 17 221-287 Supervision of Public Water | 1,077 | 0 | 1,077 |
| 19 221-316 Immunization | 2,270 | 0 | 2,270 |
| 20 221-317 Immunization Initiative | 595 | 0 | 595 |
| 22 221-330 Hep A | 1 | 0 | 1 |
| 23 221-333 IAPP | 67 | 0 | 67 |
| 24 221-334 Other Communicable Disease | 662 | 0 | 662 |
| 25 221-335 CoronaV Grant Imms MI | 84 | 0 | 84 |
| 26 221-336 CVD19 Infection Prevention | 5 | 0 | 5 |
| 27 221-337 ELC Contact Tracing Testing | 14 | 0 | 14 |
| 28 221-338 COVID IMMS | 2,529 | 0 | 2,529 |
| 29 221-339 PHEP Covid Response | 21 | 0 | 21 |
| 30 221-342 Covid/Flu Clinic | 7 | 0 | 7 |
| 31 221-343 ELC Contact Trace, Inv, Test | 1,821 | 0 | 1,821 |
| 33 221-361 Marijuana Grant | 56 | 0 | 56 |
| 34 221-365 AICC Local Programs | 74 | 0 | 74 |
| 35 221-369 AICC Naloxone | 34 | 0 | 34 |
| 36 221-370 Substance Community Correc | 321 | 0 | 321 |
| 37 221-371 Total Substance Abuse (AICC | 2,656 | 0 | 2,656 |
| 38 221-372 Substance Abuse Prevention | 688 | 0 | 688 |
| 39 221-373 AICC Women's Treatment | 162 | 0 | 162 |
| 40 221-376 Crippled Children (CSHCS) | 798 | 0 | 798 |
| 41 221-377 CSHCS Vaccine Initiative | 25 | 0 | 25 |
| 42 221-423 Maternal Support Services (M | 589 | 0 | 589 |
| 43 221-429 MCH Grant (Infant & Child He | 23 | 0 | 23 |
| 44 221-433 Infant Support Services (ISS) | 823 | 0 | 823 |
| 45 221-441 Hearing | 560 | 0 | 560 |
| 46 221-446 Vision | 685 | 0 | 685 |
| 47 221-456 WIC General | 3,128 | 0 | 3,128 |
| 48 221-459 WIC Peer Education | 536 | 0 | 536 |
| 49 221-460 IBCLC | 64 | 0 | 64 |
| 50 221-476 Blood Lead | 32 | 0 | 32 |
| 51 221-486 Medicaid Outreach | 6 | 0 | 6 |
| 52 221-506 Health Education | 17 | 0 | 17 |
| 53 221-720 Shared Services Grant | 38 | 0 | 38 |
| 54 221-801 Bioterrorism Planning | 633 | 0 | 633 |

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

FY 2022
12/28/2023

Allocation Summary

Dept:2 101-172 Administration

| Department | Admin - Health Dept | Admin - Seniors | Total |
|--|------------------------|--------------------|-----------------|
| 55 221-807 CRI - City Readiness Initiative | \$62 | \$0 | \$62 |
| 56 223-482 Respite Care | 0 | 983 | 983 |
| 57 223-485 Case Coordination | 0 | 68 | 68 |
| 58 223-487 Care Management | 0 | 791 | 791 |
| 60 223-673 DOSA - Congregate Meals | 0 | 512 | 512 |
| 61 223-674 DOSA - Senior Center | 0 | 1,022 | 1,022 |
| 62 223-675 DOSA - Mobile Meals | 0 | 4,358 | 4,358 |
| 63 223-676 DOSA - Transportation | 0 | 283 | 283 |
| 64 223-677 DOSA - Home Chores | 0 | 909 | 909 |
| 65 223-891 Personal Care/Homemaker | 0 | 6,271 | 6,271 |
| 67 223-907 VAAA - Med Mgmt | 0 | 52 | 52 |
| Total | \$28,605 | \$15,249 | \$43,854 |

Lapeer County, Michigan
2 CFR Part 200 Health Senior Department Cost Study
Accounting 101-191
Nature and Extent of Service

FY 2022
12/28/2023

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 2022 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 expenditure and revenue transactions posted to the general ledger.
- **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 based on the number of expenditure transactions, excluding payroll, posted to the general ledger.
- **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 on FTEs.

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

FY 2022
12/28/2023

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 2022 2 CFR Part 200 Cost Allocation Plan. The net expenses are identified to their respective functions and are allocated on wages.

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 2022
12/28/2023

A. Department Costs

Dept:3 101-191 Accounting

| Description | | Amount | General Admin | General Acct'g - Health Dept | General Acct'g - Seniors | Accts Payable - Health Dept | Accts Payable - Seniors | Payroll - Health Dept | Payroll - Seniors | Term. Payout - Health Dept |
|--------------------------------------|---|-----------------|------------------|------------------------------------|--------------------------------|-----------------------------------|-------------------------------|--------------------------|----------------------|-------------------------------|
| Personnel Costs | | | | | | | | | | |
| Salaries | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Salary % Split</i> | | | .00% | .00% | .00% | .00% | .00% | .00% | .00% | .00% |
| Benefits | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal - Personnel Costs | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Services & Supplies Cost | | | | | | | | | | |
| General Accounting | P | 22,510 | 0 | 17,002 | 5,508 | 0 | 0 | 0 | 0 | 0 |
| Accounts Payable | P | 13,313 | 0 | 0 | 0 | 8,756 | 4,557 | 0 | 0 | 0 |
| Payroll | P | 9,456 | 0 | 0 | 0 | 0 | 0 | 6,168 | 3,288 | 0 |
| Termination Payoff | P | 7,898 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,582 |
| Subtotal - Services & Supplies | | 53,177 | 0 | 17,002 | 5,508 | 8,756 | 4,557 | 6,168 | 3,288 | 10,582 |
| Department Cost Total | | 53,177 | 0 | 17,002 | 5,508 | 8,756 | 4,557 | 6,168 | 3,288 | 10,582 |
| Adjustments to Cost | | | | | | | | | | |
| Subtotal - Adjustments | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Costs After Adjustments | | 53,177 | 0 | 17,002 | 5,508 | 8,756 | 4,557 | 6,168 | 3,288 | 10,582 |
| General Admin Distribution | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grand Total | | \$53,177 | | \$17,002 | \$5,508 | \$8,756 | \$4,557 | \$6,168 | \$3,288 | \$10,582 |

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

FY 2022
12/28/2023

A. Department Costs

Dept:3 101-191 Accounting

| Description | | Amount | Term. Payout - Seniors |
|--------------------------------------|---|-----------------------|---------------------------|
| <hr/> | | | |
| Personnel Costs | | | |
| Salaries | S | 0 | 0 |
| <i>Salary % Split</i> | | | .00% |
| Benefits | S | 0 | 0 |
| Subtotal - Personnel Costs | | <hr/> 0 | <hr/> 0 |
| | | | |
| Services & Supplies Cost | | | |
| General Accounting | P | 22,510 | 0 |
| Accounts Payable | P | 13,313 | 0 |
| Payroll | P | 9,456 | 0 |
| Termination Payoff | P | 7,898 | (2,684) |
| Subtotal - Services & Supplies | | <hr/> 53,177 | <hr/> (2,684) |
| | | | |
| Department Cost Total | | 53,177 | (2,684) |
| | | | |
| Adjustments to Cost | | | |
| Subtotal - Adjustments | | <hr/> 0 | <hr/> 0 |
| | | | |
| Total Costs After Adjustments | | 53,177 | (2,684) |
| | | | |
| General Admin Distribution | | | 0 |
| | | | |
| Grand Total | | <hr/> \$53,177 | <hr/> \$(2,684) |

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

FY 2022
12/28/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:3 101-191 Accounting

No Indirect Costs

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

FY 2022
12/28/2023

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 | 417 | 4.70% | \$798 | \$0 | \$798 | \$0 | \$798 |
| 12 221-102 Clerical | 214 | 2.41% | 410 | 0 | 410 | 0 | 410 |
| 13 221-205 General Environmental Health | 396 | 4.46% | 758 | 0 | 758 | 0 | 758 |
| 14 221-276 Food Service | 418 | 4.71% | 800 | 0 | 800 | 0 | 800 |
| 15 221-282 On Site Sewage (Tanks) | 363 | 4.09% | 695 | 0 | 695 | 0 | 695 |
| 16 221-286 Private Groundwater | 318 | 3.58% | 609 | 0 | 609 | 0 | 609 |
| 17 221-287 Supervision of Public Water | 246 | 2.77% | 471 | 0 | 471 | 0 | 471 |
| 18 221-315 Vaccine Quality Assurance | 21 | 0.24% | 40 | 0 | 40 | 0 | 40 |
| 19 221-316 Immunization | 393 | 4.43% | 752 | 0 | 752 | 0 | 752 |
| 20 221-317 Immunization Initiative | 211 | 2.38% | 404 | 0 | 404 | 0 | 404 |
| 21 221-321 Sexually Transmitted Disease | 7 | 0.08% | 13 | 0 | 13 | 0 | 13 |
| 22 221-330 Hep A | 32 | 0.36% | 61 | 0 | 61 | 0 | 61 |
| 23 221-333 IAPP | 148 | 1.67% | 283 | 0 | 283 | 0 | 283 |
| 24 221-334 Other Communicable Disease | 307 | 3.46% | 588 | 0 | 588 | 0 | 588 |
| 25 221-335 CoronaV Grant Imms MI | 68 | 0.77% | 130 | 0 | 130 | 0 | 130 |
| 26 221-336 CVD19 Infection Prevention | 53 | 0.60% | 101 | 0 | 101 | 0 | 101 |
| 27 221-337 ELC Contact Tracing Testing | 105 | 1.18% | 201 | 0 | 201 | 0 | 201 |
| 28 221-338 COVID IMMS | 416 | 4.68% | 796 | 0 | 796 | 0 | 796 |
| 29 221-339 PHEP Covid Response | 10 | 0.11% | 19 | 0 | 19 | 0 | 19 |
| 30 221-342 Covid/Flu Clinic | 19 | 0.21% | 36 | 0 | 36 | 0 | 36 |
| 31 221-343 ELC Contact Trace, Inv, Test | 254 | 2.86% | 486 | 0 | 486 | 0 | 486 |
| 32 221-344 Workforce Grant | 14 | 0.16% | 27 | 0 | 27 | 0 | 27 |
| 33 221-361 Marijuana Grant | 102 | 1.15% | 195 | 0 | 195 | 0 | 195 |
| 34 221-365 AICC Local Programs | 189 | 2.13% | 362 | 0 | 362 | 0 | 362 |
| 35 221-369 AICC Naloxone | 130 | 1.46% | 249 | 0 | 249 | 0 | 249 |
| 36 221-370 Substance Community Correc | 247 | 2.78% | 473 | 0 | 473 | 0 | 473 |
| 37 221-371 Total Substance Abuse (AICC | 304 | 3.42% | 582 | 0 | 582 | 0 | 582 |
| 38 221-372 Substance Abuse Prevention | 307 | 3.46% | 588 | 0 | 588 | 0 | 588 |
| 39 221-373 AICC Women's Treatment | 238 | 2.68% | 456 | 0 | 456 | 0 | 456 |
| 40 221-376 Crippled Children (CSHCS) | 293 | 3.30% | 561 | 0 | 561 | 0 | 561 |
| 41 221-377 CSHCS Vaccine Initiative | 66 | 0.74% | 126 | 0 | 126 | 0 | 126 |
| 42 221-423 Maternal Support Services (M | 273 | 3.07% | 523 | 0 | 523 | 0 | 523 |
| 43 221-429 MCH Grant (Infant & Child He | 66 | 0.74% | 126 | 0 | 126 | 0 | 126 |
| 44 221-433 Infant Support Services (ISS) | 274 | 3.09% | 525 | 0 | 525 | 0 | 525 |
| 45 221-441 Hearing | 271 | 3.05% | 519 | 0 | 519 | 0 | 519 |
| 46 221-446 Vision | 263 | 2.96% | 503 | 0 | 503 | 0 | 503 |
| 47 221-456 WIC General | 305 | 3.43% | 584 | 0 | 584 | 0 | 584 |
| 48 221-459 WIC Peer Education | 141 | 1.59% | 270 | 0 | 270 | 0 | 270 |
| 49 221-460 IBCLC | 75 | 0.84% | 144 | 0 | 144 | 0 | 144 |
| 50 221-476 Blood Lead | 153 | 1.72% | 293 | 0 | 293 | 0 | 293 |
| 51 221-486 Medicaid Outreach | 15 | 0.17% | 29 | 0 | 29 | 0 | 29 |
| 52 221-506 Health Education | 68 | 0.77% | 130 | 0 | 130 | 0 | 130 |

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

FY 2022
12/28/2023

General Acct'g - Health Dept Allocations

Dept:3 101-191 Accounting

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|--------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 53 221-720 Shared Services Grant | 179 | 2.02% | \$343 | \$0 | \$343 | \$0 | \$343 |
| 54 221-801 Bioterrorism Planning | 258 | 2.91% | 494 | 0 | 494 | 0 | 494 |
| 55 221-807 CRI - City Readiness Initiative | 195 | 2.20% | 373 | 0 | 373 | 0 | 373 |
| 69 Other | 39 | 0.44% | 75 | 0 | 75 | 0 | 75 |
| Subtotal | 8,881 | 100.00% | 17,002 | 0 | 17,002 | 0 | 17,002 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$17,002 | | \$17,002 |

Basis Units: # Expenditure & Revenue transactions posted

Source: General Ledger

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

FY 2022
12/28/2023

General Acct'g - Seniors Allocations

Dept:3 101-191 Accounting

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|--------------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 56 223-482 Respite Care | 312 | 10.16% | \$560 | \$0 | \$560 | \$0 | \$560 |
| 57 223-485 Case Coordination | 68 | 2.21% | 122 | 0 | 122 | 0 | 122 |
| 58 223-487 Care Management | 278 | 9.06% | 499 | 0 | 499 | 0 | 499 |
| 59 223-672 DOSA - Program Services | 8 | 0.26% | 14 | 0 | 14 | 0 | 14 |
| 60 223-673 DOSA - Congregate Meals | 359 | 11.69% | 644 | 0 | 644 | 0 | 644 |
| 61 223-674 DOSA - Senior Center | 366 | 11.92% | 657 | 0 | 657 | 0 | 657 |
| 62 223-675 DOSA - Mobile Meals | 460 | 14.98% | 825 | 0 | 825 | 0 | 825 |
| 63 223-676 DOSA - Transportation | 205 | 6.68% | 368 | 0 | 368 | 0 | 368 |
| 64 223-677 DOSA - Home Chores | 269 | 8.76% | 483 | 0 | 483 | 0 | 483 |
| 65 223-891 Personal Care/Homemaker | 537 | 17.49% | 963 | 0 | 963 | 0 | 963 |
| 66 223-906 VAAA - Tobacco - Purchase o | 13 | 0.42% | 23 | 0 | 23 | 0 | 23 |
| 67 223-907 VAAA - Med Mgmt | 195 | 6.35% | 350 | 0 | 350 | 0 | 350 |
| Subtotal | 3,070 | 100.00% | 5,508 | 0 | 5,508 | 0 | 5,508 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$5,508 | | \$5,508 |

Basis Units: # Expenditure & Revenue transactions posted
Source: General Ledger

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

FY 2022
12/28/2023

Accts Payable - 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 | 213 | 13.61% | \$1,192 | \$0 | \$1,192 | \$0 | \$1,192 |
| 12 221-102 Clerical | 2 | 0.13% | 11 | 0 | 11 | 0 | 11 |
| 13 221-205 General Environmental Health | 66 | 4.22% | 369 | 0 | 369 | 0 | 369 |
| 14 221-276 Food Service | 50 | 3.19% | 280 | 0 | 280 | 0 | 280 |
| 15 221-282 On Site Sewage (Tanks) | 46 | 2.94% | 257 | 0 | 257 | 0 | 257 |
| 16 221-286 Private Groundwater | 43 | 2.75% | 241 | 0 | 241 | 0 | 241 |
| 17 221-287 Supervision of Public Water | 30 | 1.92% | 168 | 0 | 168 | 0 | 168 |
| 19 221-316 Immunization | 131 | 8.37% | 733 | 0 | 733 | 0 | 733 |
| 20 221-317 Immunization Initiative | 22 | 1.41% | 123 | 0 | 123 | 0 | 123 |
| 21 221-321 Sexually Transmitted Disease | 4 | 0.26% | 22 | 0 | 22 | 0 | 22 |
| 23 221-333 IAPP | 30 | 1.92% | 168 | 0 | 168 | 0 | 168 |
| 24 221-334 Other Communicable Disease | 45 | 2.88% | 252 | 0 | 252 | 0 | 252 |
| 25 221-335 CoronaV Grant Imms MI | 26 | 1.66% | 145 | 0 | 145 | 0 | 145 |
| 27 221-337 ELC Contact Tracing Testing | 17 | 1.09% | 95 | 0 | 95 | 0 | 95 |
| 28 221-338 COVID IMMS | 160 | 10.22% | 895 | 0 | 895 | 0 | 895 |
| 31 221-343 ELC Contact Trace, Inv, Test | 11 | 0.70% | 62 | 0 | 62 | 0 | 62 |
| 32 221-344 Workforce Grant | 7 | 0.45% | 39 | 0 | 39 | 0 | 39 |
| 33 221-361 Marijuana Grant | 6 | 0.38% | 34 | 0 | 34 | 0 | 34 |
| 34 221-365 AICC Local Programs | 4 | 0.26% | 22 | 0 | 22 | 0 | 22 |
| 36 221-370 Substance Community Correc | 26 | 1.66% | 145 | 0 | 145 | 0 | 145 |
| 37 221-371 Total Substance Abuse (AICC | 71 | 4.54% | 397 | 0 | 397 | 0 | 397 |
| 38 221-372 Substance Abuse Prevention | 80 | 5.11% | 448 | 0 | 448 | 0 | 448 |
| 39 221-373 AICC Women's Treatment | 34 | 2.17% | 190 | 0 | 190 | 0 | 190 |
| 40 221-376 Crippled Children (CSHCS) | 48 | 3.07% | 269 | 0 | 269 | 0 | 269 |
| 41 221-377 CSHCS Vaccine Initiative | 1 | 0.06% | 6 | 0 | 6 | 0 | 6 |
| 42 221-423 Maternal Support Services (M | 49 | 3.13% | 274 | 0 | 274 | 0 | 274 |
| 43 221-429 MCH Grant (Infant & Child He | 6 | 0.38% | 34 | 0 | 34 | 0 | 34 |
| 44 221-433 Infant Support Services (ISS) | 45 | 2.88% | 252 | 0 | 252 | 0 | 252 |
| 45 221-441 Hearing | 55 | 3.51% | 308 | 0 | 308 | 0 | 308 |
| 46 221-446 Vision | 54 | 3.45% | 302 | 0 | 302 | 0 | 302 |
| 47 221-456 WIC General | 84 | 5.37% | 470 | 0 | 470 | 0 | 470 |
| 48 221-459 WIC Peer Education | 17 | 1.09% | 95 | 0 | 95 | 0 | 95 |
| 50 221-476 Blood Lead | 23 | 1.47% | 129 | 0 | 129 | 0 | 129 |
| 52 221-506 Health Education | 1 | 0.06% | 6 | 0 | 6 | 0 | 6 |
| 53 221-720 Shared Services Grant | 1 | 0.06% | 6 | 0 | 6 | 0 | 6 |
| 54 221-801 Bioterrorism Planning | 45 | 2.88% | 252 | 0 | 252 | 0 | 252 |
| 55 221-807 CRI - City Readiness Initiative | 4 | 0.26% | 22 | 0 | 22 | 0 | 22 |
| 69 Other | 8 | 0.51% | 45 | 0 | 45 | 0 | 45 |

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

FY 2022
12/28/2023

Accts Payable - Health Dept Allocations

Dept:3 101-191 Accounting

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-------|-----------------------|---------------------|---------------|--------------------------|----------------------|----------------|
| Subtotal | 1,565 | 100.00% | 8,756 | 0 | 8,756 | 0 | 8,756 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$8,756 | | \$8,756 |

Basis Units: # Expenditure (exc. Payroll) transactions posted

Source: General Ledger

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

FY 2022
12/28/2023

Accts Payable - Seniors Allocations

Dept:3 101-191 Accounting

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|------------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 56 223-482 Respite Care | 33 | 4.27% | \$195 | \$0 | \$195 | \$0 | \$195 |
| 57 223-485 Case Coordination | 2 | 0.26% | 12 | 0 | 12 | 0 | 12 |
| 58 223-487 Care Management | 25 | 3.24% | 148 | 0 | 148 | 0 | 148 |
| 59 223-672 DOSA - Program Services | 8 | 1.04% | 47 | 0 | 47 | 0 | 47 |
| 60 223-673 DOSA - Congregate Meals | 115 | 14.90% | 679 | 0 | 679 | 0 | 679 |
| 61 223-674 DOSA - Senior Center | 168 | 21.76% | 992 | 0 | 992 | 0 | 992 |
| 62 223-675 DOSA - Mobile Meals | 154 | 19.95% | 909 | 0 | 909 | 0 | 909 |
| 63 223-676 DOSA - Transportation | 18 | 2.33% | 106 | 0 | 106 | 0 | 106 |
| 64 223-677 DOSA - Home Chores | 62 | 8.03% | 366 | 0 | 366 | 0 | 366 |
| 65 223-891 Personal Care/Homemaker | 170 | 22.02% | 1,003 | 0 | 1,003 | 0 | 1,003 |
| 66 223-906 VAAA - Tobacco - Purchase o | 1 | 0.13% | 6 | 0 | 6 | 0 | 6 |
| 67 223-907 VAAA - Med Mgmt | 16 | 2.07% | 94 | 0 | 94 | 0 | 94 |
| Subtotal | 772 | 100.00% | 4,557 | 0 | 4,557 | 0 | 4,557 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$4,557 | | \$4,557 |

Basis Units: # Expenditure (exc. Payroll) transactions posted
Source: General Ledger

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

FY 2022
12/28/2023

Payroll - 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 | 1.77 | 4.09% | \$252 | \$0 | \$252 | \$0 | \$252 |
| 12 221-102 Clerical | 2.16 | 4.99% | 308 | 0 | 308 | 0 | 308 |
| 13 221-205 General Environmental Health | 0.98 | 2.27% | 140 | 0 | 140 | 0 | 140 |
| 14 221-276 Food Service | 2.43 | 5.64% | 348 | 0 | 348 | 0 | 348 |
| 15 221-282 On Site Sewage (Tanks) | 2.58 | 5.98% | 369 | 0 | 369 | 0 | 369 |
| 16 221-286 Private Groundwater | 1.32 | 3.05% | 188 | 0 | 188 | 0 | 188 |
| 17 221-287 Supervision of Public Water | 1.63 | 3.77% | 232 | 0 | 232 | 0 | 232 |
| 19 221-316 Immunization | 3.43 | 7.94% | 489 | 0 | 489 | 0 | 489 |
| 20 221-317 Immunization Initiative | 0.90 | 2.08% | 128 | 0 | 128 | 0 | 128 |
| 22 221-330 Hep A | 0.00 | 0.00% | 0 | 0 | 0 | 0 | 0 |
| 23 221-333 IAPP | 0.10 | 0.23% | 14 | 0 | 14 | 0 | 14 |
| 24 221-334 Other Communicable Disease | 1.00 | 2.32% | 143 | 0 | 143 | 0 | 143 |
| 25 221-335 CoronaV Grant Imms MI | 0.13 | 0.29% | 18 | 0 | 18 | 0 | 18 |
| 26 221-336 CVD19 Infection Prevention | 0.01 | 0.02% | 1 | 0 | 1 | 0 | 1 |
| 27 221-337 ELC Contact Tracing Testing | 0.02 | 0.05% | 3 | 0 | 3 | 0 | 3 |
| 28 221-338 COVID IMMS | 3.82 | 8.84% | 545 | 0 | 545 | 0 | 545 |
| 29 221-339 PHEP Covid Response | 0.03 | 0.07% | 5 | 0 | 5 | 0 | 5 |
| 30 221-342 Covid/Flu Clinic | 0.01 | 0.03% | 2 | 0 | 2 | 0 | 2 |
| 31 221-343 ELC Contact Trace, Inv, Test | 2.75 | 6.36% | 393 | 0 | 393 | 0 | 393 |
| 33 221-361 Marijuana Grant | 0.09 | 0.20% | 12 | 0 | 12 | 0 | 12 |
| 34 221-365 AICC Local Programs | 0.11 | 0.26% | 16 | 0 | 16 | 0 | 16 |
| 35 221-369 AICC Naloxone | 0.05 | 0.12% | 7 | 0 | 7 | 0 | 7 |
| 36 221-370 Substance Community Correc | 0.48 | 1.12% | 69 | 0 | 69 | 0 | 69 |
| 37 221-371 Total Substance Abuse (AICC | 4.01 | 9.29% | 573 | 0 | 573 | 0 | 573 |
| 38 221-372 Substance Abuse Prevention | 1.04 | 2.41% | 148 | 0 | 148 | 0 | 148 |
| 39 221-373 AICC Women's Treatment | 0.24 | 0.56% | 35 | 0 | 35 | 0 | 35 |
| 40 221-376 Crippled Children (CSHCS) | 1.21 | 2.79% | 172 | 0 | 172 | 0 | 172 |
| 41 221-377 CSHCS Vaccine Initiative | 0.04 | 0.09% | 5 | 0 | 5 | 0 | 5 |
| 42 221-423 Maternal Support Services (M | 0.89 | 2.06% | 127 | 0 | 127 | 0 | 127 |
| 43 221-429 MCH Grant (Infant & Child He | 0.03 | 0.08% | 5 | 0 | 5 | 0 | 5 |
| 44 221-433 Infant Support Services (ISS) | 1.24 | 2.88% | 177 | 0 | 177 | 0 | 177 |
| 45 221-441 Hearing | 0.85 | 1.96% | 121 | 0 | 121 | 0 | 121 |
| 46 221-446 Vision | 1.03 | 2.39% | 148 | 0 | 148 | 0 | 148 |
| 47 221-456 WIC General | 4.72 | 10.93% | 674 | 0 | 674 | 0 | 674 |
| 48 221-459 WIC Peer Education | 0.81 | 1.88% | 116 | 0 | 116 | 0 | 116 |
| 49 221-460 IBCLC | 0.10 | 0.22% | 14 | 0 | 14 | 0 | 14 |
| 50 221-476 Blood Lead | 0.05 | 0.11% | 7 | 0 | 7 | 0 | 7 |
| 51 221-486 Medicaid Outreach | 0.01 | 0.02% | 1 | 0 | 1 | 0 | 1 |
| 52 221-506 Health Education | 0.03 | 0.06% | 4 | 0 | 4 | 0 | 4 |
| 53 221-720 Shared Services Grant | 0.06 | 0.13% | 8 | 0 | 8 | 0 | 8 |
| 54 221-801 Bioterrorism Planning | 0.96 | 2.21% | 137 | 0 | 137 | 0 | 137 |
| 55 221-807 CRI - City Readiness Initiative | 0.09 | 0.22% | 13 | 0 | 13 | 0 | 13 |

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

FY 2022
12/28/2023

Payroll - Health Dept Allocations

Dept:3 101-191 Accounting

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-------|-----------------------|---------------------|---------------|--------------------------|----------------------|----------------|
| Subtotal | 43.19 | 100.00% | 6,168 | 0 | 6,168 | 0 | 6,168 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$6,168 | | \$6,168 |

Basis Units: FTEs by Reporting Unit
Source: Payroll Report

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

FY 2022
12/28/2023

Payroll - Seniors Allocations

Dept:3 101-191 Accounting

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|------------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 56 223-482 Respite Care | 1.25 | 6.45% | \$212 | \$0 | \$212 | \$0 | \$212 |
| 57 223-485 Case Coordination | 0.09 | 0.45% | 15 | 0 | 15 | 0 | 15 |
| 58 223-487 Care Management | 1.01 | 5.18% | 170 | 0 | 170 | 0 | 170 |
| 60 223-673 DOSA - Congregate Meals | 0.65 | 3.36% | 110 | 0 | 110 | 0 | 110 |
| 61 223-674 DOSA - Senior Center | 1.30 | 6.70% | 220 | 0 | 220 | 0 | 220 |
| 62 223-675 DOSA - Mobile Meals | 5.55 | 28.58% | 940 | 0 | 940 | 0 | 940 |
| 63 223-676 DOSA - Transportation | 0.36 | 1.86% | 61 | 0 | 61 | 0 | 61 |
| 64 223-677 DOSA - Home Chores | 1.16 | 5.96% | 196 | 0 | 196 | 0 | 196 |
| 65 223-891 Personal Care/Homemaker | 7.98 | 41.13% | 1,352 | 0 | 1,352 | 0 | 1,352 |
| 67 223-907 VAAA - Med Mgmt | 0.07 | 0.34% | 11 | 0 | 11 | 0 | 11 |
| Subtotal | 19.40 | 100.00% | 3,288 | 0 | 3,288 | 0 | 3,288 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$3,288 | | \$3,288 |

Basis Units: FTEs by Reporting Unit
Source: Payroll Report

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

FY 2022
12/28/2023

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 | 139,673 | 6.76% | \$715 | \$0 | \$715 | \$0 | \$715 |
| 12 221-102 Clerical | 94,405 | 4.57% | 483 | 0 | 483 | 0 | 483 |
| 13 221-205 General Environmental Health | 43,667 | 2.11% | 224 | 0 | 224 | 0 | 224 |
| 14 221-276 Food Service | 139,622 | 6.75% | 715 | 0 | 715 | 0 | 715 |
| 15 221-282 On Site Sewage (Tanks) | 134,549 | 6.51% | 689 | 0 | 689 | 0 | 689 |
| 16 221-286 Private Groundwater | 56,795 | 2.75% | 291 | 0 | 291 | 0 | 291 |
| 17 221-287 Supervision of Public Water | 81,874 | 3.96% | 419 | 0 | 419 | 0 | 419 |
| 19 221-316 Immunization | 126,290 | 6.11% | 647 | 0 | 647 | 0 | 647 |
| 20 221-317 Immunization Initiative | 34,943 | 1.69% | 179 | 0 | 179 | 0 | 179 |
| 22 221-330 Hep A | 120 | 0.01% | 1 | 0 | 1 | 0 | 1 |
| 23 221-333 IAPP | 4,929 | 0.24% | 25 | 0 | 25 | 0 | 25 |
| 24 221-334 Other Communicable Disease | 49,606 | 2.40% | 254 | 0 | 254 | 0 | 254 |
| 25 221-335 CoronaV Grant Imms MI | 8,390 | 0.41% | 43 | 0 | 43 | 0 | 43 |
| 26 221-336 CVD19 Infection Prevention | 518 | 0.03% | 3 | 0 | 3 | 0 | 3 |
| 27 221-337 ELC Contact Tracing Testing | 1,680 | 0.08% | 9 | 0 | 9 | 0 | 9 |
| 28 221-338 COVID IMMS | 155,757 | 7.53% | 797 | 0 | 797 | 0 | 797 |
| 29 221-339 PHEP Covid Response | 1,681 | 0.08% | 9 | 0 | 9 | 0 | 9 |
| 30 221-342 Covid/Flu Clinic | 658 | 0.03% | 3 | 0 | 3 | 0 | 3 |
| 31 221-343 ELC Contact Trace, Inv, Test | 155,530 | 7.52% | 796 | 0 | 796 | 0 | 796 |
| 33 221-361 Marijuana Grant | 6,145 | 0.30% | 31 | 0 | 31 | 0 | 31 |
| 34 221-365 AICC Local Programs | 7,189 | 0.35% | 37 | 0 | 37 | 0 | 37 |
| 35 221-369 AICC Naloxone | 3,676 | 0.18% | 19 | 0 | 19 | 0 | 19 |
| 36 221-370 Substance Community Correc | 28,331 | 1.37% | 145 | 0 | 145 | 0 | 145 |
| 37 221-371 Total Substance Abuse (AICC | 233,551 | 11.30% | 1,196 | 0 | 1,196 | 0 | 1,196 |
| 38 221-372 Substance Abuse Prevention | 62,211 | 3.01% | 318 | 0 | 318 | 0 | 318 |
| 39 221-373 AICC Women's Treatment | 11,938 | 0.58% | 61 | 0 | 61 | 0 | 61 |
| 40 221-376 Crippled Children (CSHCS) | 49,347 | 2.39% | 253 | 0 | 253 | 0 | 253 |
| 41 221-377 CSHCS Vaccine Initiative | 1,706 | 0.08% | 9 | 0 | 9 | 0 | 9 |
| 42 221-423 Maternal Support Services (M | 31,691 | 1.53% | 162 | 0 | 162 | 0 | 162 |
| 43 221-429 MCH Grant (Infant & Child He | 1,302 | 0.06% | 7 | 0 | 7 | 0 | 7 |
| 44 221-433 Infant Support Services (ISS) | 40,302 | 1.95% | 206 | 0 | 206 | 0 | 206 |
| 45 221-441 Hearing | 32,466 | 1.57% | 166 | 0 | 166 | 0 | 166 |
| 46 221-446 Vision | 28,544 | 1.38% | 146 | 0 | 146 | 0 | 146 |
| 47 221-456 WIC General | 202,877 | 9.81% | 1,039 | 0 | 1,039 | 0 | 1,039 |
| 48 221-459 WIC Peer Education | 20,756 | 1.00% | 106 | 0 | 106 | 0 | 106 |
| 49 221-460 IBCLC | 2,471 | 0.12% | 13 | 0 | 13 | 0 | 13 |
| 50 221-476 Blood Lead | 1,573 | 0.08% | 8 | 0 | 8 | 0 | 8 |
| 51 221-486 Medicaid Outreach | 233 | 0.01% | 1 | 0 | 1 | 0 | 1 |
| 52 221-506 Health Education | 716 | 0.03% | 4 | 0 | 4 | 0 | 4 |
| 53 221-720 Shared Services Grant | 4,962 | 0.24% | 25 | 0 | 25 | 0 | 25 |
| 54 221-801 Bioterrorism Planning | 58,788 | 2.84% | 301 | 0 | 301 | 0 | 301 |
| 55 221-807 CRI - City Readiness Initiative | 5,686 | 0.28% | 29 | 0 | 29 | 0 | 29 |

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

FY 2022
12/28/2023

Term. Payout - Health Dept Allocations

Dept:3 101-191 Accounting

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-----------|-----------------------|---------------------|---------------|--------------------------|----------------------|-----------------|
| Subtotal | 2,067,148 | 100.00% | 10,582 | 0 | 10,582 | 0 | 10,582 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$10,582 | | \$10,582 |

Basis Units: Wages by Reporting Unit
Source: Payroll Report

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

FY 2022
12/28/2023

Term. Payout - Seniors Allocations

Dept:3 101-191 Accounting

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|------------------------------------|----------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 56 223-482 Respite Care | 36,275 | 6.80% | \$(182) | \$0 | \$(182) | \$0 | \$(182) |
| 57 223-485 Case Coordination | 2,091 | 0.39% | (11) | 0 | (11) | 0 | (11) |
| 58 223-487 Care Management | 28,138 | 5.27% | (142) | 0 | (142) | 0 | (142) |
| 60 223-673 DOSA - Congregate Meals | 21,195 | 3.97% | (107) | 0 | (107) | 0 | (107) |
| 61 223-674 DOSA - Senior Center | 39,501 | 7.40% | (199) | 0 | (199) | 0 | (199) |
| 62 223-675 DOSA - Mobile Meals | 176,159 | 33.01% | (886) | 0 | (886) | 0 | (886) |
| 63 223-676 DOSA - Transportation | 12,096 | 2.27% | (61) | 0 | (61) | 0 | (61) |
| 64 223-677 DOSA - Home Chores | 29,589 | 5.54% | (149) | 0 | (149) | 0 | (149) |
| 65 223-891 Personal Care/Homemaker | 188,688 | 35.35% | (949) | 0 | (949) | 0 | (949) |
| Subtotal | 533,732 | 100.00% | (2,684) | 0 | (2,684) | 0 | (2,684) |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$(2,684) | | \$(2,684) |

Basis Units: Wages by Reportng Unit
Source: Payroll Report

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

FY 2022
12/28/2023

Allocation Summary

Dept:3 101-191 Accounting

| Department | General Acct'g - Health Dept | General Acct'g - Seniors | Accts Payable - Health Dept | Accts Payable - Seniors | Payroll - Health Dept | Payroll - Seniors | Term. Payout - Health Dept | Term. Payout - Seniors | Total |
|--|------------------------------------|--------------------------------|-----------------------------------|-------------------------------|--------------------------|----------------------|-------------------------------|---------------------------|---------|
| 11 221-101 Administration & Policy Manag | \$798 | \$0 | \$1,192 | \$0 | \$252 | \$0 | \$715 | \$0 | \$2,957 |
| 12 221-102 Clerical | 410 | 0 | 11 | 0 | 308 | 0 | 483 | 0 | 1,212 |
| 13 221-205 General Environmental Health | 758 | 0 | 369 | 0 | 140 | 0 | 224 | 0 | 1,491 |
| 14 221-276 Food Service | 800 | 0 | 280 | 0 | 348 | 0 | 715 | 0 | 2,142 |
| 15 221-282 On Site Sewage (Tanks) | 695 | 0 | 257 | 0 | 369 | 0 | 689 | 0 | 2,010 |
| 16 221-286 Private Groundwater | 609 | 0 | 241 | 0 | 188 | 0 | 291 | 0 | 1,328 |
| 17 221-287 Supervision of Public Water | 471 | 0 | 168 | 0 | 232 | 0 | 419 | 0 | 1,290 |
| 18 221-315 Vaccine Quality Assurance | 40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40 |
| 19 221-316 Immunization | 752 | 0 | 733 | 0 | 489 | 0 | 647 | 0 | 2,621 |
| 20 221-317 Immunization Initiative | 404 | 0 | 123 | 0 | 128 | 0 | 179 | 0 | 834 |
| 21 221-321 Sexually Transmitted Disease | 13 | 0 | 22 | 0 | 0 | 0 | 0 | 0 | 36 |
| 22 221-330 Hep A | 61 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 62 |
| 23 221-333 IAPP | 283 | 0 | 168 | 0 | 14 | 0 | 25 | 0 | 491 |
| 24 221-334 Other Communicable Disease | 588 | 0 | 252 | 0 | 143 | 0 | 254 | 0 | 1,236 |
| 25 221-335 CoronaV Grant Imms MI | 130 | 0 | 145 | 0 | 18 | 0 | 43 | 0 | 337 |
| 26 221-336 CVD19 Infection Prevention | 101 | 0 | 0 | 0 | 1 | 0 | 3 | 0 | 105 |
| 27 221-337 ELC Contact Tracing Testing | 201 | 0 | 95 | 0 | 3 | 0 | 9 | 0 | 308 |
| 28 221-338 COVID IMMS | 796 | 0 | 895 | 0 | 545 | 0 | 797 | 0 | 3,034 |
| 29 221-339 PHEP Covid Response | 19 | 0 | 0 | 0 | 5 | 0 | 9 | 0 | 32 |
| 30 221-342 Covid/Flu Clinic | 36 | 0 | 0 | 0 | 2 | 0 | 3 | 0 | 41 |
| 31 221-343 ELC Contact Trace, Inv, Test | 486 | 0 | 62 | 0 | 393 | 0 | 796 | 0 | 1,737 |
| 32 221-344 Workforce Grant | 27 | 0 | 39 | 0 | 0 | 0 | 0 | 0 | 66 |
| 33 221-361 Marijuana Grant | 195 | 0 | 34 | 0 | 12 | 0 | 31 | 0 | 272 |
| 34 221-365 AICC Local Programs | 362 | 0 | 22 | 0 | 16 | 0 | 37 | 0 | 437 |
| 35 221-369 AICC Naloxone | 249 | 0 | 0 | 0 | 7 | 0 | 19 | 0 | 275 |
| 36 221-370 Substance Community Correc | 473 | 0 | 145 | 0 | 69 | 0 | 145 | 0 | 832 |
| 37 221-371 Total Substance Abuse (AICC | 582 | 0 | 397 | 0 | 573 | 0 | 1,196 | 0 | 2,748 |
| 38 221-372 Substance Abuse Prevention | 588 | 0 | 448 | 0 | 148 | 0 | 318 | 0 | 1,502 |
| 39 221-373 AICC Women's Treatment | 456 | 0 | 190 | 0 | 35 | 0 | 61 | 0 | 742 |
| 40 221-376 Crippled Children (CSHCS) | 561 | 0 | 269 | 0 | 172 | 0 | 253 | 0 | 1,254 |
| 41 221-377 CSHCS Vaccine Initiative | 126 | 0 | 6 | 0 | 5 | 0 | 9 | 0 | 146 |
| 42 221-423 Maternal Support Services (M | 523 | 0 | 274 | 0 | 127 | 0 | 162 | 0 | 1,086 |
| 43 221-429 MCH Grant (Infant & Child He | 126 | 0 | 34 | 0 | 5 | 0 | 7 | 0 | 171 |
| 44 221-433 Infant Support Services (ISS) | 525 | 0 | 252 | 0 | 177 | 0 | 206 | 0 | 1,160 |
| 45 221-441 Hearing | 519 | 0 | 308 | 0 | 121 | 0 | 166 | 0 | 1,114 |
| 46 221-446 Vision | 503 | 0 | 302 | 0 | 148 | 0 | 146 | 0 | 1,099 |
| 47 221-456 WIC General | 584 | 0 | 470 | 0 | 674 | 0 | 1,039 | 0 | 2,767 |
| 48 221-459 WIC Peer Education | 270 | 0 | 95 | 0 | 116 | 0 | 106 | 0 | 587 |
| 49 221-460 IBCLC | 144 | 0 | 0 | 0 | 14 | 0 | 13 | 0 | 170 |
| 50 221-476 Blood Lead | 293 | 0 | 129 | 0 | 7 | 0 | 8 | 0 | 437 |
| 51 221-486 Medicaid Outreach | 29 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 31 |

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

FY 2022
12/28/2023

Allocation Summary

Dept:3 101-191 Accounting

| Department | General Acct'g - Health Dept | General Acct'g - Seniors | Accts Payable - Health Dept | Accts Payable - Seniors | Payroll - Health Dept | Payroll - Seniors | Term. Payout - Health Dept | Term. Payout - Seniors | Total |
|--|------------------------------------|--------------------------------|-----------------------------------|-------------------------------|--------------------------|----------------------|-------------------------------|---------------------------|-----------------|
| 52 221-506 Health Education | \$130 | \$0 | \$6 | \$0 | \$4 | \$0 | \$4 | \$0 | \$143 |
| 53 221-720 Shared Services Grant | 343 | 0 | 6 | 0 | 8 | 0 | 25 | 0 | 382 |
| 54 221-801 Bioterrorism Planning | 494 | 0 | 252 | 0 | 137 | 0 | 301 | 0 | 1,183 |
| 55 221-807 CRI - City Readiness Initiative | 373 | 0 | 22 | 0 | 13 | 0 | 29 | 0 | 438 |
| 56 223-482 Respite Care | 0 | 560 | 0 | 195 | 0 | 212 | 0 | (182) | 784 |
| 57 223-485 Case Coordination | 0 | 122 | 0 | 12 | 0 | 15 | 0 | (11) | 138 |
| 58 223-487 Care Management | 0 | 499 | 0 | 148 | 0 | 170 | 0 | (142) | 675 |
| 59 223-672 DOSA - Program Services | 0 | 14 | 0 | 47 | 0 | 0 | 0 | 0 | 62 |
| 60 223-673 DOSA - Congregate Meals | 0 | 644 | 0 | 679 | 0 | 110 | 0 | (107) | 1,327 |
| 61 223-674 DOSA - Senior Center | 0 | 657 | 0 | 992 | 0 | 220 | 0 | (199) | 1,670 |
| 62 223-675 DOSA - Mobile Meals | 0 | 825 | 0 | 909 | 0 | 940 | 0 | (886) | 1,788 |
| 63 223-676 DOSA - Transportation | 0 | 368 | 0 | 106 | 0 | 61 | 0 | (61) | 474 |
| 64 223-677 DOSA - Home Chores | 0 | 483 | 0 | 366 | 0 | 196 | 0 | (149) | 896 |
| 65 223-891 Personal Care/Homemaker | 0 | 963 | 0 | 1,003 | 0 | 1,352 | 0 | (949) | 2,370 |
| 66 223-906 VAAA - Tobacco - Purchase c | 0 | 23 | 0 | 6 | 0 | 0 | 0 | 0 | 29 |
| 67 223-907 VAAA - Med Mgmt | 0 | 350 | 0 | 94 | 0 | 11 | 0 | 0 | 455 |
| 69 Other | 75 | 0 | 45 | 0 | 0 | 0 | 0 | 0 | 119 |
| Total | \$17,002 | \$5,508 | \$8,756 | \$4,557 | \$6,168 | \$3,288 | \$10,582 | \$(2,684) | \$53,177 |

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

FY 2022
12/28/2023

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 FY2022 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 2022
12/28/2023

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 |
| Salary % Split | | | .00% | .00% | .00% |
| Benefits | S | 0 | 0 | 0 | 0 |
| Subtotal - Personnel Costs | | 0 | 0 | 0 | 0 |
| Services & Supplies Cost | | | | | |
| Computer Operations | P | 89,518 | 0 | 58,391 | 31,126 |
| Subtotal - Services & Supplies | | 89,518 | 0 | 58,391 | 31,126 |
| Department Cost Total | | 89,518 | 0 | 58,391 | 31,126 |
| Adjustments to Cost | | | | | |
| Subtotal - Adjustments | | 0 | 0 | 0 | 0 |
| Total Costs After Adjustments | | 89,518 | 0 | 58,391 | 31,126 |
| General Admin Distribution | | | 0 | 0 | 0 |
| Grand Total | | \$89,518 | | \$58,391 | \$31,126 |

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B. Incoming Costs - (Default Spread Expense%)

Dept:4 101-228 Computer Operations

No Indirect Costs

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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 | 1.77 | 4.09% | \$2,387 | \$0 | \$2,387 | \$0 | \$2,387 |
| 12 221-102 Clerical | 2.16 | 4.99% | 2,915 | 0 | 2,915 | 0 | 2,915 |
| 13 221-205 General Environmental Health | 0.98 | 2.27% | 1,325 | 0 | 1,325 | 0 | 1,325 |
| 14 221-276 Food Service | 2.43 | 5.64% | 3,290 | 0 | 3,290 | 0 | 3,290 |
| 15 221-282 On Site Sewage (Tanks) | 2.58 | 5.98% | 3,492 | 0 | 3,492 | 0 | 3,492 |
| 16 221-286 Private Groundwater | 1.32 | 3.05% | 1,780 | 0 | 1,780 | 0 | 1,780 |
| 17 221-287 Supervision of Public Water | 1.63 | 3.77% | 2,199 | 0 | 2,199 | 0 | 2,199 |
| 19 221-316 Immunization | 3.43 | 7.94% | 4,634 | 0 | 4,634 | 0 | 4,634 |
| 20 221-317 Immunization Initiative | 0.90 | 2.08% | 1,215 | 0 | 1,215 | 0 | 1,215 |
| 22 221-330 Hep A | 0.00 | 0.00% | 3 | 0 | 3 | 0 | 3 |
| 23 221-333 IAPP | 0.10 | 0.23% | 137 | 0 | 137 | 0 | 137 |
| 24 221-334 Other Communicable Disease | 1.00 | 2.32% | 1,352 | 0 | 1,352 | 0 | 1,352 |
| 25 221-335 CoronaV Grant Imms MI | 0.13 | 0.29% | 172 | 0 | 172 | 0 | 172 |
| 26 221-336 CVD19 Infection Prevention | 0.01 | 0.02% | 9 | 0 | 9 | 0 | 9 |
| 27 221-337 ELC Contact Tracing Testing | 0.02 | 0.05% | 28 | 0 | 28 | 0 | 28 |
| 28 221-338 COVID IMMS | 3.82 | 8.84% | 5,163 | 0 | 5,163 | 0 | 5,163 |
| 29 221-339 PHEP Covid Response | 0.03 | 0.07% | 43 | 0 | 43 | 0 | 43 |
| 30 221-342 Covid/Flu Clinic | 0.01 | 0.03% | 15 | 0 | 15 | 0 | 15 |
| 31 221-343 ELC Contact Trace, Inv, Test | 2.75 | 6.36% | 3,716 | 0 | 3,716 | 0 | 3,716 |
| 33 221-361 Marijuana Grant | 0.09 | 0.20% | 115 | 0 | 115 | 0 | 115 |
| 34 221-365 AICC Local Programs | 0.11 | 0.26% | 151 | 0 | 151 | 0 | 151 |
| 35 221-369 AICC Naloxone | 0.05 | 0.12% | 69 | 0 | 69 | 0 | 69 |
| 36 221-370 Substance Community Correc | 0.48 | 1.12% | 654 | 0 | 654 | 0 | 654 |
| 37 221-371 Total Substance Abuse (AICC | 4.01 | 9.29% | 5,422 | 0 | 5,422 | 0 | 5,422 |
| 38 221-372 Substance Abuse Prevention | 1.04 | 2.41% | 1,405 | 0 | 1,405 | 0 | 1,405 |
| 39 221-373 AICC Women's Treatment | 0.24 | 0.56% | 330 | 0 | 330 | 0 | 330 |
| 40 221-376 Crippled Children (CSHCS) | 1.21 | 2.79% | 1,629 | 0 | 1,629 | 0 | 1,629 |
| 41 221-377 CSHCS Vaccine Initiative | 0.04 | 0.09% | 51 | 0 | 51 | 0 | 51 |
| 42 221-423 Maternal Support Services (M | 0.89 | 2.06% | 1,203 | 0 | 1,203 | 0 | 1,203 |
| 43 221-429 MCH Grant (Infant & Child He | 0.03 | 0.08% | 46 | 0 | 46 | 0 | 46 |
| 44 221-433 Infant Support Services (ISS) | 1.24 | 2.88% | 1,680 | 0 | 1,680 | 0 | 1,680 |
| 45 221-441 Hearing | 0.85 | 1.96% | 1,144 | 0 | 1,144 | 0 | 1,144 |
| 46 221-446 Vision | 1.03 | 2.39% | 1,398 | 0 | 1,398 | 0 | 1,398 |
| 47 221-456 WIC General | 4.72 | 10.93% | 6,385 | 0 | 6,385 | 0 | 6,385 |
| 48 221-459 WIC Peer Education | 0.81 | 1.88% | 1,095 | 0 | 1,095 | 0 | 1,095 |
| 49 221-460 IBCLC | 0.10 | 0.22% | 130 | 0 | 130 | 0 | 130 |
| 50 221-476 Blood Lead | 0.05 | 0.11% | 66 | 0 | 66 | 0 | 66 |
| 51 221-486 Medicaid Outreach | 0.01 | 0.02% | 12 | 0 | 12 | 0 | 12 |
| 52 221-506 Health Education | 0.03 | 0.06% | 35 | 0 | 35 | 0 | 35 |
| 53 221-720 Shared Services Grant | 0.06 | 0.13% | 77 | 0 | 77 | 0 | 77 |
| 54 221-801 Bioterrorism Planning | 0.96 | 2.21% | 1,292 | 0 | 1,292 | 0 | 1,292 |
| 55 221-807 CRI - City Readiness Initiative | 0.09 | 0.22% | 126 | 0 | 126 | 0 | 126 |

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Network Support - Health Department Allocations

Dept:4 101-228 Computer Operations

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-------|-----------------------|---------------------|---------------|--------------------------|----------------------|-----------------|
| Subtotal | 43.19 | 100.00% | 58,391 | 0 | 58,391 | 0 | 58,391 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$58,391 | | \$58,391 |

Basis Units: FTEs by Reporting Unit
Source: Payroll Report

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Network Support - Seniors Allocations

Dept:4 101-228 Computer Operations

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|------------------------------------|-------|-----------------------|---------------------|---------------|--------------------------|----------------------|-----------------|
| 56 223-482 Respite Care | 1.25 | 6.45% | \$2,007 | \$0 | \$2,007 | \$0 | \$2,007 |
| 57 223-485 Case Coordination | 0.09 | 0.45% | 140 | 0 | 140 | 0 | 140 |
| 58 223-487 Care Management | 1.01 | 5.18% | 1,614 | 0 | 1,614 | 0 | 1,614 |
| 60 223-673 DOSA - Congregate Meals | 0.65 | 3.36% | 1,044 | 0 | 1,044 | 0 | 1,044 |
| 61 223-674 DOSA - Senior Center | 1.30 | 6.70% | 2,085 | 0 | 2,085 | 0 | 2,085 |
| 62 223-675 DOSA - Mobile Meals | 5.55 | 28.58% | 8,895 | 0 | 8,895 | 0 | 8,895 |
| 63 223-676 DOSA - Transportation | 0.36 | 1.86% | 578 | 0 | 578 | 0 | 578 |
| 64 223-677 DOSA - Home Chores | 1.16 | 5.96% | 1,856 | 0 | 1,856 | 0 | 1,856 |
| 65 223-891 Personal Care/Homemaker | 7.98 | 41.13% | 12,802 | 0 | 12,802 | 0 | 12,802 |
| 67 223-907 VAAA - Med Mgmt | 0.07 | 0.34% | 106 | 0 | 106 | 0 | 106 |
| Subtotal | 19.40 | 100.00% | 31,126 | 0 | 31,126 | 0 | 31,126 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$31,126 | | \$31,126 |

Basis Units: FTEs by Reporting Unit
Source: Payroll Report

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

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Allocation Summary

Dept:4 101-228 Computer Operations

| Department | Network Support - Health | Network Support - Seniors | Total |
|--|--------------------------------|---------------------------------|---------|
| 11 221-101 Administration & Policy Manag | \$2,387 | \$0 | \$2,387 |
| 12 221-102 Clerical | 2,915 | 0 | 2,915 |
| 13 221-205 General Environmental Health | 1,325 | 0 | 1,325 |
| 14 221-276 Food Service | 3,290 | 0 | 3,290 |
| 15 221-282 On Site Sewage (Tanks) | 3,492 | 0 | 3,492 |
| 16 221-286 Private Groundwater | 1,780 | 0 | 1,780 |
| 17 221-287 Supervision of Public Water | 2,199 | 0 | 2,199 |
| 19 221-316 Immunization | 4,634 | 0 | 4,634 |
| 20 221-317 Immunization Initiative | 1,215 | 0 | 1,215 |
| 22 221-330 Hep A | 3 | 0 | 3 |
| 23 221-333 IAPP | 137 | 0 | 137 |
| 24 221-334 Other Communicable Disease | 1,352 | 0 | 1,352 |
| 25 221-335 CoronaV Grant Imms MI | 172 | 0 | 172 |
| 26 221-336 CVD19 Infection Prevention | 9 | 0 | 9 |
| 27 221-337 ELC Contact Tracing Testing | 28 | 0 | 28 |
| 28 221-338 COVID IMMS | 5,163 | 0 | 5,163 |
| 29 221-339 PHEP Covid Response | 43 | 0 | 43 |
| 30 221-342 Covid/Flu Clinic | 15 | 0 | 15 |
| 31 221-343 ELC Contact Trace, Inv, Test | 3,716 | 0 | 3,716 |
| 33 221-361 Marijuana Grant | 115 | 0 | 115 |
| 34 221-365 AICC Local Programs | 151 | 0 | 151 |
| 35 221-369 AICC Naloxone | 69 | 0 | 69 |
| 36 221-370 Substance Community Correc | 654 | 0 | 654 |
| 37 221-371 Total Substance Abuse (AICC | 5,422 | 0 | 5,422 |
| 38 221-372 Substance Abuse Prevention | 1,405 | 0 | 1,405 |
| 39 221-373 AICC Women's Treatment | 330 | 0 | 330 |
| 40 221-376 Crippled Children (CSHCS) | 1,629 | 0 | 1,629 |
| 41 221-377 CSHCS Vaccine Initiative | 51 | 0 | 51 |
| 42 221-423 Maternal Support Services (M | 1,203 | 0 | 1,203 |
| 43 221-429 MCH Grant (Infant & Child He | 46 | 0 | 46 |
| 44 221-433 Infant Support Services (ISS) | 1,680 | 0 | 1,680 |
| 45 221-441 Hearing | 1,144 | 0 | 1,144 |
| 46 221-446 Vision | 1,398 | 0 | 1,398 |
| 47 221-456 WIC General | 6,385 | 0 | 6,385 |
| 48 221-459 WIC Peer Education | 1,095 | 0 | 1,095 |
| 49 221-460 IBCLC | 130 | 0 | 130 |
| 50 221-476 Blood Lead | 66 | 0 | 66 |
| 51 221-486 Medicaid Outreach | 12 | 0 | 12 |
| 52 221-506 Health Education | 35 | 0 | 35 |
| 53 221-720 Shared Services Grant | 77 | 0 | 77 |
| 54 221-801 Bioterrorism Planning | 1,292 | 0 | 1,292 |

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Allocation Summary

Dept:4 101-228 Computer Operations

| Department | Network Support - Health | Network Support - Seniors | Total |
|--|--------------------------------|---------------------------------|-----------------|
| 55 221-807 CRI - City Readiness Initiative | \$126 | \$0 | \$126 |
| 56 223-482 Respite Care | 0 | 2,007 | 2,007 |
| 57 223-485 Case Coordination | 0 | 140 | 140 |
| 58 223-487 Care Management | 0 | 1,614 | 1,614 |
| 60 223-673 DOSA - Congregate Meals | 0 | 1,044 | 1,044 |
| 61 223-674 DOSA - Senior Center | 0 | 2,085 | 2,085 |
| 62 223-675 DOSA - Mobile Meals | 0 | 8,895 | 8,895 |
| 63 223-676 DOSA - Transportation | 0 | 578 | 578 |
| 64 223-677 DOSA - Home Chores | 0 | 1,856 | 1,856 |
| 65 223-891 Personal Care/Homemaker | 0 | 12,802 | 12,802 |
| 67 223-907 VAAA - Med Mgmt | 0 | 106 | 106 |
| Total | \$58,391 | \$31,126 | \$89,518 |

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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 FY2022 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 expenditure and revenue transactions posted the general ledger.
- **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

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A. Department Costs

Dept:5 101-239 Professional Services

| Description | | Amount | General Admin | Acc'ting Services - Health Dept | Acc'ting Services - Seniors | Professional Services - Health | Professional Services - Seniors | Labor Relations - Health | Labor Relations - Seniors |
|--------------------------------------|---|-----------------|------------------|---------------------------------------|-----------------------------------|--------------------------------------|---------------------------------------|--------------------------------|---------------------------------|
| Personnel Costs | | | | | | | | | |
| Salaries | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Salary % Split | | | .00% | .00% | .00% | .00% | .00% | .00% | .00% |
| Benefits | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal - Personnel Costs | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Services & Supplies Cost | | | | | | | | | |
| Accounting Services | P | 8,678 | 0 | 6,554 | 2,123 | 0 | 0 | 0 | 0 |
| Corporation Council | P | 1,393 | 0 | 0 | 0 | 1,038 | 355 | 0 | 0 |
| Labor Relations | P | 3,356 | 0 | 0 | 0 | 0 | 0 | 2,148 | 1,208 |
| HR Physicals | P | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal - Services & Supplies | | 13,426 | 0 | 6,554 | 2,123 | 1,038 | 355 | 2,148 | 1,208 |
| Department Cost Total | | 13,426 | 0 | 6,554 | 2,123 | 1,038 | 355 | 2,148 | 1,208 |
| Adjustments to Cost | | | | | | | | | |
| Subtotal - Adjustments | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Costs After Adjustments | | 13,426 | 0 | 6,554 | 2,123 | 1,038 | 355 | 2,148 | 1,208 |
| General Admin Distribution | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grand Total | | \$13,426 | | \$6,554 | \$2,123 | \$1,038 | \$355 | \$2,148 | \$1,208 |

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B. Incoming Costs - (Default Spread Expense%)

Dept:5 101-239 Professional Services

No Indirect Costs

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Lapeer County, Michigan
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Acc'ting Services - Health Dept 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 | 417 | 4.70% | \$308 | \$0 | \$308 | \$0 | \$308 |
| 12 221-102 Clerical | 214 | 2.41% | 158 | 0 | 158 | 0 | 158 |
| 13 221-205 General Environmental Health | 396 | 4.46% | 292 | 0 | 292 | 0 | 292 |
| 14 221-276 Food Service | 418 | 4.71% | 308 | 0 | 308 | 0 | 308 |
| 15 221-282 On Site Sewage (Tanks) | 363 | 4.09% | 268 | 0 | 268 | 0 | 268 |
| 16 221-286 Private Groundwater | 318 | 3.58% | 235 | 0 | 235 | 0 | 235 |
| 17 221-287 Supervision of Public Water | 246 | 2.77% | 182 | 0 | 182 | 0 | 182 |
| 18 221-315 Vaccine Quality Assurance | 21 | 0.24% | 15 | 0 | 15 | 0 | 15 |
| 19 221-316 Immunization | 393 | 4.43% | 290 | 0 | 290 | 0 | 290 |
| 20 221-317 Immunization Initiative | 211 | 2.38% | 156 | 0 | 156 | 0 | 156 |
| 21 221-321 Sexually Transmitted Disease | 7 | 0.08% | 5 | 0 | 5 | 0 | 5 |
| 22 221-330 Hep A | 32 | 0.36% | 24 | 0 | 24 | 0 | 24 |
| 23 221-333 IAPP | 148 | 1.67% | 109 | 0 | 109 | 0 | 109 |
| 24 221-334 Other Communicable Disease | 307 | 3.46% | 227 | 0 | 227 | 0 | 227 |
| 25 221-335 CoronaV Grant Imms MI | 68 | 0.77% | 50 | 0 | 50 | 0 | 50 |
| 26 221-336 CVD19 Infection Prevention | 53 | 0.60% | 39 | 0 | 39 | 0 | 39 |
| 27 221-337 ELC Contact Tracing Testing | 105 | 1.18% | 77 | 0 | 77 | 0 | 77 |
| 28 221-338 COVID IMMS | 416 | 4.68% | 307 | 0 | 307 | 0 | 307 |
| 29 221-339 PHEP Covid Response | 10 | 0.11% | 7 | 0 | 7 | 0 | 7 |
| 30 221-342 Covid/Flu Clinic | 19 | 0.21% | 14 | 0 | 14 | 0 | 14 |
| 31 221-343 ELC Contact Trace, Inv, Test | 254 | 2.86% | 187 | 0 | 187 | 0 | 187 |
| 32 221-344 Workforce Grant | 14 | 0.16% | 10 | 0 | 10 | 0 | 10 |
| 33 221-361 Marijuana Grant | 102 | 1.15% | 75 | 0 | 75 | 0 | 75 |
| 34 221-365 AICC Local Programs | 189 | 2.13% | 139 | 0 | 139 | 0 | 139 |
| 35 221-369 AICC Naloxone | 130 | 1.46% | 96 | 0 | 96 | 0 | 96 |
| 36 221-370 Substance Community Correc | 247 | 2.78% | 182 | 0 | 182 | 0 | 182 |
| 37 221-371 Total Substance Abuse (AICC | 304 | 3.42% | 224 | 0 | 224 | 0 | 224 |
| 38 221-372 Substance Abuse Prevention | 307 | 3.46% | 227 | 0 | 227 | 0 | 227 |
| 39 221-373 AICC Women's Treatment | 238 | 2.68% | 176 | 0 | 176 | 0 | 176 |
| 40 221-376 Crippled Children (CSHCS) | 293 | 3.30% | 216 | 0 | 216 | 0 | 216 |
| 41 221-377 CSHCS Vaccine Initiative | 66 | 0.74% | 49 | 0 | 49 | 0 | 49 |
| 42 221-423 Maternal Support Services (M | 273 | 3.07% | 201 | 0 | 201 | 0 | 201 |
| 43 221-429 MCH Grant (Infant & Child He | 66 | 0.74% | 49 | 0 | 49 | 0 | 49 |
| 44 221-433 Infant Support Services (ISS) | 274 | 3.09% | 202 | 0 | 202 | 0 | 202 |
| 45 221-441 Hearing | 271 | 3.05% | 200 | 0 | 200 | 0 | 200 |
| 46 221-446 Vision | 263 | 2.96% | 194 | 0 | 194 | 0 | 194 |
| 47 221-456 WIC General | 305 | 3.43% | 225 | 0 | 225 | 0 | 225 |
| 48 221-459 WIC Peer Education | 141 | 1.59% | 104 | 0 | 104 | 0 | 104 |
| 49 221-460 IBCLC | 75 | 0.84% | 55 | 0 | 55 | 0 | 55 |
| 50 221-476 Blood Lead | 153 | 1.72% | 113 | 0 | 113 | 0 | 113 |
| 51 221-486 Medicaid Outreach | 15 | 0.17% | 11 | 0 | 11 | 0 | 11 |
| 52 221-506 Health Education | 68 | 0.77% | 50 | 0 | 50 | 0 | 50 |

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Acc'ting Services - Health Dept Allocations

Dept:5 101-239 Professional Services

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|--------------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 53 221-720 Shared Services Grant | 179 | 2.02% | \$132 | \$0 | \$132 | \$0 | \$132 |
| 54 221-801 Bioterrorism Planning | 258 | 2.91% | 190 | 0 | 190 | 0 | 190 |
| 55 221-807 CRI - City Readiness Initiative | 195 | 2.20% | 144 | 0 | 144 | 0 | 144 |
| 69 Other | 39 | 0.44% | 29 | 0 | 29 | 0 | 29 |
| Subtotal | 8,881 | 100.00% | 6,554 | 0 | 6,554 | 0 | 6,554 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$6,554 | | \$6,554 |

Basis Units: # Expenditure & Revenue transactions posted

Source: General Ledger

Lapeer County, Michigan
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Acc'ting Services - Seniors Allocations

Dept:5 101-239 Professional Services

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|--------------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 56 223-482 Respite Care | 312 | 10.16% | \$216 | \$0 | \$216 | \$0 | \$216 |
| 57 223-485 Case Coordination | 68 | 2.21% | 47 | 0 | 47 | 0 | 47 |
| 58 223-487 Care Management | 278 | 9.06% | 192 | 0 | 192 | 0 | 192 |
| 59 223-672 DOSA - Program Services | 8 | 0.26% | 6 | 0 | 6 | 0 | 6 |
| 60 223-673 DOSA - Congregate Meals | 359 | 11.69% | 248 | 0 | 248 | 0 | 248 |
| 61 223-674 DOSA - Senior Center | 366 | 11.92% | 253 | 0 | 253 | 0 | 253 |
| 62 223-675 DOSA - Mobile Meals | 460 | 14.98% | 318 | 0 | 318 | 0 | 318 |
| 63 223-676 DOSA - Transportation | 205 | 6.68% | 142 | 0 | 142 | 0 | 142 |
| 64 223-677 DOSA - Home Chores | 269 | 8.76% | 186 | 0 | 186 | 0 | 186 |
| 65 223-891 Personal Care/Homemaker | 537 | 17.49% | 371 | 0 | 371 | 0 | 371 |
| 66 223-906 VAAA - Tobacco - Purchase o | 13 | 0.42% | 9 | 0 | 9 | 0 | 9 |
| 67 223-907 VAAA - Med Mgmt | 195 | 6.35% | 135 | 0 | 135 | 0 | 135 |
| Subtotal | 3,070 | 100.00% | 2,123 | 0 | 2,123 | 0 | 2,123 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$2,123 | | \$2,123 |

Basis Units: # Expenditure & Revenue transactions posted
Source: General Ledger

Lapeer County, Michigan
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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 | 1.77 | 4.09% | \$42 | \$0 | \$42 | \$0 | \$42 |
| 12 221-102 Clerical | 2.16 | 4.99% | 52 | 0 | 52 | 0 | 52 |
| 13 221-205 General Environmental Health | 0.98 | 2.27% | 24 | 0 | 24 | 0 | 24 |
| 14 221-276 Food Service | 2.43 | 5.64% | 58 | 0 | 58 | 0 | 58 |
| 15 221-282 On Site Sewage (Tanks) | 2.58 | 5.98% | 62 | 0 | 62 | 0 | 62 |
| 16 221-286 Private Groundwater | 1.32 | 3.05% | 32 | 0 | 32 | 0 | 32 |
| 17 221-287 Supervision of Public Water | 1.63 | 3.77% | 39 | 0 | 39 | 0 | 39 |
| 19 221-316 Immunization | 3.43 | 7.94% | 82 | 0 | 82 | 0 | 82 |
| 20 221-317 Immunization Initiative | 0.90 | 2.08% | 22 | 0 | 22 | 0 | 22 |
| 22 221-330 Hep A | 0.00 | 0.00% | 0 | 0 | 0 | 0 | 0 |
| 23 221-333 IAPP | 0.10 | 0.23% | 2 | 0 | 2 | 0 | 2 |
| 24 221-334 Other Communicable Disease | 1.00 | 2.32% | 24 | 0 | 24 | 0 | 24 |
| 25 221-335 CoronaV Grant Imms MI | 0.13 | 0.29% | 3 | 0 | 3 | 0 | 3 |
| 26 221-336 CVD19 Infection Prevention | 0.01 | 0.02% | 0 | 0 | 0 | 0 | 0 |
| 27 221-337 ELC Contact Tracing Testing | 0.02 | 0.05% | 1 | 0 | 1 | 0 | 1 |
| 28 221-338 COVID IMMS | 3.82 | 8.84% | 92 | 0 | 92 | 0 | 92 |
| 29 221-339 PHEP Covid Response | 0.03 | 0.07% | 1 | 0 | 1 | 0 | 1 |
| 30 221-342 Covid/Flu Clinic | 0.01 | 0.03% | 0 | 0 | 0 | 0 | 0 |
| 31 221-343 ELC Contact Trace, Inv, Test | 2.75 | 6.36% | 66 | 0 | 66 | 0 | 66 |
| 33 221-361 Marijuana Grant | 0.09 | 0.20% | 2 | 0 | 2 | 0 | 2 |
| 34 221-365 AICC Local Programs | 0.11 | 0.26% | 3 | 0 | 3 | 0 | 3 |
| 35 221-369 AICC Naloxone | 0.05 | 0.12% | 1 | 0 | 1 | 0 | 1 |
| 36 221-370 Substance Community Correc | 0.48 | 1.12% | 12 | 0 | 12 | 0 | 12 |
| 37 221-371 Total Substance Abuse (AICC | 4.01 | 9.29% | 96 | 0 | 96 | 0 | 96 |
| 38 221-372 Substance Abuse Prevention | 1.04 | 2.41% | 25 | 0 | 25 | 0 | 25 |
| 39 221-373 AICC Women's Treatment | 0.24 | 0.56% | 6 | 0 | 6 | 0 | 6 |
| 40 221-376 Crippled Children (CSHCS) | 1.21 | 2.79% | 29 | 0 | 29 | 0 | 29 |
| 41 221-377 CSHCS Vaccine Initiative | 0.04 | 0.09% | 1 | 0 | 1 | 0 | 1 |
| 42 221-423 Maternal Support Services (M | 0.89 | 2.06% | 21 | 0 | 21 | 0 | 21 |
| 43 221-429 MCH Grant (Infant & Child He | 0.03 | 0.08% | 1 | 0 | 1 | 0 | 1 |
| 44 221-433 Infant Support Services (ISS) | 1.24 | 2.88% | 30 | 0 | 30 | 0 | 30 |
| 45 221-441 Hearing | 0.85 | 1.96% | 20 | 0 | 20 | 0 | 20 |
| 46 221-446 Vision | 1.03 | 2.39% | 25 | 0 | 25 | 0 | 25 |
| 47 221-456 WIC General | 4.72 | 10.93% | 113 | 0 | 113 | 0 | 113 |
| 48 221-459 WIC Peer Education | 0.81 | 1.88% | 19 | 0 | 19 | 0 | 19 |
| 49 221-460 IBCLC | 0.10 | 0.22% | 2 | 0 | 2 | 0 | 2 |
| 50 221-476 Blood Lead | 0.05 | 0.11% | 1 | 0 | 1 | 0 | 1 |
| 51 221-486 Medicaid Outreach | 0.01 | 0.02% | 0 | 0 | 0 | 0 | 0 |
| 52 221-506 Health Education | 0.03 | 0.06% | 1 | 0 | 1 | 0 | 1 |
| 53 221-720 Shared Services Grant | 0.06 | 0.13% | 1 | 0 | 1 | 0 | 1 |
| 54 221-801 Bioterrorism Planning | 0.96 | 2.21% | 23 | 0 | 23 | 0 | 23 |
| 55 221-807 CRI - City Readiness Initiative | 0.09 | 0.22% | 2 | 0 | 2 | 0 | 2 |

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

FY 2022
12/28/2023

Professional Services - Health Department Allocations

Dept:5 101-239 Professional Services

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-------|-----------------------|---------------------|---------------|--------------------------|----------------------|----------------|
| Subtotal | 43.19 | 100.00% | 1,038 | 0 | 1,038 | 0 | 1,038 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$1,038 | | \$1,038 |

Basis Units: FTEs by Reporting Unit
Source: General Ledger

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

FY 2022
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Professional Services - Seniors Allocations

Dept:5 101-239 Professional Services

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|------------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|--------------|
| 56 223-482 Respite Care | 1.25 | 6.45% | \$23 | \$0 | \$23 | \$0 | \$23 |
| 57 223-485 Case Coordination | 0.09 | 0.45% | 2 | 0 | 2 | 0 | 2 |
| 58 223-487 Care Management | 1.01 | 5.18% | 18 | 0 | 18 | 0 | 18 |
| 60 223-673 DOSA - Congregate Meals | 0.65 | 3.36% | 12 | 0 | 12 | 0 | 12 |
| 61 223-674 DOSA - Senior Center | 1.30 | 6.70% | 24 | 0 | 24 | 0 | 24 |
| 62 223-675 DOSA - Mobile Meals | 5.55 | 28.58% | 102 | 0 | 102 | 0 | 102 |
| 63 223-676 DOSA - Transportation | 0.36 | 1.86% | 7 | 0 | 7 | 0 | 7 |
| 64 223-677 DOSA - Home Chores | 1.16 | 5.96% | 21 | 0 | 21 | 0 | 21 |
| 65 223-891 Personal Care/Homemaker | 7.98 | 41.13% | 146 | 0 | 146 | 0 | 146 |
| 67 223-907 VAAA - Med Mgmt | 0.07 | 0.34% | 1 | 0 | 1 | 0 | 1 |
| Subtotal | 19.40 | 100.00% | 355 | 0 | 355 | 0 | 355 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$355 | | \$355 |

Basis Units: FTEs by Reporting Unit
Source: General Ledger

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

FY 2022
12/28/2023

Labor Relations - Health Department Allocations

Dept:5 101-239 Professional Services

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 12 221-102 Clerical | 0.59 | 2.97% | \$64 | \$0 | \$64 | \$0 | \$64 |
| 13 221-205 General Environmental Health | 0.62 | 3.15% | 68 | 0 | 68 | 0 | 68 |
| 14 221-276 Food Service | 2.02 | 10.20% | 219 | 0 | 219 | 0 | 219 |
| 15 221-282 On Site Sewage (Tanks) | 1.94 | 9.81% | 211 | 0 | 211 | 0 | 211 |
| 16 221-286 Private Groundwater | 0.88 | 4.43% | 95 | 0 | 95 | 0 | 95 |
| 17 221-287 Supervision of Public Water | 1.59 | 8.04% | 173 | 0 | 173 | 0 | 173 |
| 19 221-316 Immunization | 1.41 | 7.13% | 153 | 0 | 153 | 0 | 153 |
| 20 221-317 Immunization Initiative | 0.86 | 4.34% | 93 | 0 | 93 | 0 | 93 |
| 22 221-330 Hep A | 0.00 | 0.01% | 0 | 0 | 0 | 0 | 0 |
| 23 221-333 IAPP | 0.04 | 0.19% | 4 | 0 | 4 | 0 | 4 |
| 24 221-334 Other Communicable Disease | 0.58 | 2.93% | 63 | 0 | 63 | 0 | 63 |
| 27 221-337 ELC Contact Tracing Testing | 0.02 | 0.09% | 2 | 0 | 2 | 0 | 2 |
| 28 221-338 COVID IMMS | 0.88 | 4.42% | 95 | 0 | 95 | 0 | 95 |
| 29 221-339 PHEP Covid Response | 0.03 | 0.13% | 3 | 0 | 3 | 0 | 3 |
| 30 221-342 Covid/Flu Clinic | 0.00 | 0.02% | 0 | 0 | 0 | 0 | 0 |
| 31 221-343 ELC Contact Trace, Inv, Test | 0.88 | 4.46% | 96 | 0 | 96 | 0 | 96 |
| 34 221-365 AICC Local Programs | 0.01 | 0.06% | 1 | 0 | 1 | 0 | 1 |
| 36 221-370 Substance Community Correc | 0.40 | 2.02% | 43 | 0 | 43 | 0 | 43 |
| 37 221-371 Total Substance Abuse (AICC | 2.40 | 12.10% | 260 | 0 | 260 | 0 | 260 |
| 38 221-372 Substance Abuse Prevention | 0.16 | 0.80% | 17 | 0 | 17 | 0 | 17 |
| 39 221-373 AICC Women's Treatment | 0.06 | 0.30% | 7 | 0 | 7 | 0 | 7 |
| 40 221-376 Crippled Children (CSHCS) | 0.40 | 2.02% | 43 | 0 | 43 | 0 | 43 |
| 41 221-377 CSHCS Vaccine Initiative | 0.03 | 0.14% | 3 | 0 | 3 | 0 | 3 |
| 42 221-423 Maternal Support Services (M | 0.26 | 1.31% | 28 | 0 | 28 | 0 | 28 |
| 43 221-429 MCH Grant (Infant & Child He | 0.03 | 0.17% | 4 | 0 | 4 | 0 | 4 |
| 44 221-433 Infant Support Services (ISS) | 0.24 | 1.23% | 26 | 0 | 26 | 0 | 26 |
| 45 221-441 Hearing | 0.81 | 4.08% | 88 | 0 | 88 | 0 | 88 |
| 46 221-446 Vision | 1.00 | 5.04% | 108 | 0 | 108 | 0 | 108 |
| 47 221-456 WIC General | 1.62 | 8.19% | 176 | 0 | 176 | 0 | 176 |
| 50 221-476 Blood Lead | 0.01 | 0.07% | 2 | 0 | 2 | 0 | 2 |
| 52 221-506 Health Education | 0.00 | 0.02% | 0 | 0 | 0 | 0 | 0 |
| 54 221-801 Bioterrorism Planning | 0.03 | 0.14% | 3 | 0 | 3 | 0 | 3 |
| Subtotal | 19.80 | 100.00% | 2,148 | 0 | 2,148 | 0 | 2,148 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$2,148 | | \$2,148 |

Basis Units: Union FTEs
Source: Payroll

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

FY 2022
12/28/2023

Labor Relations - Seniors Allocations

Dept:5 101-239 Professional Services

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|------------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 56 223-482 Respite Care | 0.32 | 4.81% | \$58 | \$0 | \$58 | \$0 | \$58 |
| 57 223-485 Case Coordination | 0.00 | 0.01% | 0 | 0 | 0 | 0 | 0 |
| 58 223-487 Care Management | 0.10 | 1.51% | 18 | 0 | 18 | 0 | 18 |
| 60 223-673 DOSA - Congregate Meals | 0.48 | 7.06% | 85 | 0 | 85 | 0 | 85 |
| 61 223-674 DOSA - Senior Center | 0.79 | 11.66% | 141 | 0 | 141 | 0 | 141 |
| 62 223-675 DOSA - Mobile Meals | 3.48 | 51.61% | 624 | 0 | 624 | 0 | 624 |
| 63 223-676 DOSA - Transportation | 0.36 | 5.27% | 64 | 0 | 64 | 0 | 64 |
| 64 223-677 DOSA - Home Chores | 0.10 | 1.48% | 18 | 0 | 18 | 0 | 18 |
| 65 223-891 Personal Care/Homemaker | 1.05 | 15.61% | 189 | 0 | 189 | 0 | 189 |
| 67 223-907 VAAA - Med Mgmt | 0.07 | 0.98% | 12 | 0 | 12 | 0 | 12 |
| Subtotal | 6.74 | 100.00% | 1,208 | 0 | 1,208 | 0 | 1,208 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$1,208 | | \$1,208 |

Basis Units: Union FTEs
Source: Payroll

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

FY 2022
12/28/2023

Allocation Summary

Dept:5 101-239 Professional Services

| Department | Acc'ting Services - Health Dept | Acc'ting Services - Seniors | Professional Services - Health | Professional Services - Seniors | Labor Relations - Health | Labor Relations - Seniors | Total |
|--|---------------------------------------|-----------------------------------|--------------------------------------|---------------------------------------|--------------------------------|---------------------------------|-------|
| 11 221-101 Administration & Policy Manag | \$308 | \$0 | \$42 | \$0 | \$0 | \$0 | \$350 |
| 12 221-102 Clerical | 158 | 0 | 52 | 0 | 64 | 0 | 274 |
| 13 221-205 General Environmental Health | 292 | 0 | 24 | 0 | 68 | 0 | 383 |
| 14 221-276 Food Service | 308 | 0 | 58 | 0 | 219 | 0 | 586 |
| 15 221-282 On Site Sewage (Tanks) | 268 | 0 | 62 | 0 | 211 | 0 | 541 |
| 16 221-286 Private Groundwater | 235 | 0 | 32 | 0 | 95 | 0 | 361 |
| 17 221-287 Supervision of Public Water | 182 | 0 | 39 | 0 | 173 | 0 | 393 |
| 18 221-315 Vaccine Quality Assurance | 15 | 0 | 0 | 0 | 0 | 0 | 15 |
| 19 221-316 Immunization | 290 | 0 | 82 | 0 | 153 | 0 | 525 |
| 20 221-317 Immunization Initiative | 156 | 0 | 22 | 0 | 93 | 0 | 271 |
| 21 221-321 Sexually Transmitted Disease | 5 | 0 | 0 | 0 | 0 | 0 | 5 |
| 22 221-330 Hep A | 24 | 0 | 0 | 0 | 0 | 0 | 24 |
| 23 221-333 IAPP | 109 | 0 | 2 | 0 | 4 | 0 | 116 |
| 24 221-334 Other Communicable Disease | 227 | 0 | 24 | 0 | 63 | 0 | 314 |
| 25 221-335 CoronaV Grant Imms MI | 50 | 0 | 3 | 0 | 0 | 0 | 53 |
| 26 221-336 CVD19 Infection Prevention | 39 | 0 | 0 | 0 | 0 | 0 | 39 |
| 27 221-337 ELC Contact Tracing Testing | 77 | 0 | 1 | 0 | 2 | 0 | 80 |
| 28 221-338 COVID IMMS | 307 | 0 | 92 | 0 | 95 | 0 | 494 |
| 29 221-339 PHEP Covid Response | 7 | 0 | 1 | 0 | 3 | 0 | 11 |
| 30 221-342 Covid/Flu Clinic | 14 | 0 | 0 | 0 | 0 | 0 | 15 |
| 31 221-343 ELC Contact Trace, Inv, Test | 187 | 0 | 66 | 0 | 96 | 0 | 349 |
| 32 221-344 Workforce Grant | 10 | 0 | 0 | 0 | 0 | 0 | 10 |
| 33 221-361 Marijuana Grant | 75 | 0 | 2 | 0 | 0 | 0 | 77 |
| 34 221-365 AICC Local Programs | 139 | 0 | 3 | 0 | 1 | 0 | 143 |
| 35 221-369 AICC Naloxone | 96 | 0 | 1 | 0 | 0 | 0 | 97 |
| 36 221-370 Substance Community Correc | 182 | 0 | 12 | 0 | 43 | 0 | 237 |
| 37 221-371 Total Substance Abuse (AICC | 224 | 0 | 96 | 0 | 260 | 0 | 581 |
| 38 221-372 Substance Abuse Prevention | 227 | 0 | 25 | 0 | 17 | 0 | 269 |
| 39 221-373 AICC Women's Treatment | 176 | 0 | 6 | 0 | 7 | 0 | 188 |
| 40 221-376 Crippled Children (CSHCS) | 216 | 0 | 29 | 0 | 43 | 0 | 288 |
| 41 221-377 CSHCS Vaccine Initiative | 49 | 0 | 1 | 0 | 3 | 0 | 53 |
| 42 221-423 Maternal Support Services (M | 201 | 0 | 21 | 0 | 28 | 0 | 251 |
| 43 221-429 MCH Grant (Infant & Child He | 49 | 0 | 1 | 0 | 4 | 0 | 53 |
| 44 221-433 Infant Support Services (ISS) | 202 | 0 | 30 | 0 | 26 | 0 | 258 |
| 45 221-441 Hearing | 200 | 0 | 20 | 0 | 88 | 0 | 308 |
| 46 221-446 Vision | 194 | 0 | 25 | 0 | 108 | 0 | 327 |
| 47 221-456 WIC General | 225 | 0 | 113 | 0 | 176 | 0 | 515 |
| 48 221-459 WIC Peer Education | 104 | 0 | 19 | 0 | 0 | 0 | 124 |
| 49 221-460 IBCLC | 55 | 0 | 2 | 0 | 0 | 0 | 58 |
| 50 221-476 Blood Lead | 113 | 0 | 1 | 0 | 2 | 0 | 116 |
| 51 221-486 Medicaid Outreach | 11 | 0 | 0 | 0 | 0 | 0 | 11 |

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

FY 2022
12/28/2023

Allocation Summary

Dept:5 101-239 Professional Services

| Department | Acc'ting Services - Health Dept | Acc'ting Services - Seniors | Professional Services - Health | Professional Services - Seniors | Labor Relations - Health | Labor Relations - Seniors | Total |
|--|---------------------------------------|-----------------------------------|--------------------------------------|---------------------------------------|--------------------------------|---------------------------------|-----------------|
| 52 221-506 Health Education | \$50 | \$0 | \$1 | \$0 | \$0 | \$0 | \$51 |
| 53 221-720 Shared Services Grant | 132 | 0 | 1 | 0 | 0 | 0 | 133 |
| 54 221-801 Bioterrorism Planning | 190 | 0 | 23 | 0 | 3 | 0 | 216 |
| 55 221-807 CRI - City Readiness Initiative | 144 | 0 | 2 | 0 | 0 | 0 | 146 |
| 56 223-482 Respite Care | 0 | 216 | 0 | 23 | 0 | 58 | 297 |
| 57 223-485 Case Coordination | 0 | 47 | 0 | 2 | 0 | 0 | 49 |
| 58 223-487 Care Management | 0 | 192 | 0 | 18 | 0 | 18 | 229 |
| 59 223-672 DOSA - Program Services | 0 | 6 | 0 | 0 | 0 | 0 | 6 |
| 60 223-673 DOSA - Congregate Meals | 0 | 248 | 0 | 12 | 0 | 85 | 346 |
| 61 223-674 DOSA - Senior Center | 0 | 253 | 0 | 24 | 0 | 141 | 418 |
| 62 223-675 DOSA - Mobile Meals | 0 | 318 | 0 | 102 | 0 | 624 | 1,043 |
| 63 223-676 DOSA - Transportation | 0 | 142 | 0 | 7 | 0 | 64 | 212 |
| 64 223-677 DOSA - Home Chores | 0 | 186 | 0 | 21 | 0 | 18 | 225 |
| 65 223-891 Personal Care/Homemaker | 0 | 371 | 0 | 146 | 0 | 189 | 706 |
| 66 223-906 VAAA - Tobacco - Purchase c | 0 | 9 | 0 | 0 | 0 | 0 | 9 |
| 67 223-907 VAAA - Med Mgmt | 0 | 135 | 0 | 1 | 0 | 12 | 148 |
| 69 Other | 29 | 0 | 0 | 0 | 0 | 0 | 29 |
| Total | \$6,554 | \$2,123 | \$1,038 | \$355 | \$2,148 | \$1,208 | \$13,426 |

Lapeer County, Michigan
2 CFR Part 200 Health Senior Department Cost Study
Insurance 101-242
Nature and Extent of Service

FY 2022
12/28/2023

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 FY2022 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:

- **Liability** – General liability and public officials liability coverages are identified in this function. 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. Additionally, 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 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 costs are identified and allocated to the users based on square footage weighted by FTEs.
- **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 costs are identified and allocated based on assigned square footage.

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

FY 2022
12/28/2023

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 2022
12/28/2023

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 | 2,169 | 0 | 1,616 | 553 | 0 | 0 |
| Vehicle Insurance | P | 9,695 | 0 | 4,155 | 5,540 | 0 | 0 |
| Public Officials Liability | P | 15,979 | 0 | 10,423 | 5,556 | 0 | 0 |
| Health Building Property Insurance | P | 6,226 | 0 | 0 | 0 | 6,226 | 0 |
| Annex Property Insurance | P | 610 | 0 | 0 | 0 | 0 | 610 |
| Subtotal - Services & Supplies | | 34,680 | 0 | 16,194 | 11,649 | 6,226 | 610 |
| Department Cost Total | | 34,680 | 0 | 16,194 | 11,649 | 6,226 | 610 |
| Adjustments to Cost | | | | | | | |
| Subtotal - Adjustments | | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Costs After Adjustments | | 34,680 | 0 | 16,194 | 11,649 | 6,226 | 610 |
| General Admin Distribution | | | 0 | 0 | 0 | 0 | 0 |
| Grand Total | | \$34,680 | | \$16,194 | \$11,649 | \$6,226 | \$610 |

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

FY 2022
12/28/2023

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 2022
12/28/2023

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 | 1.77 | 4.09% | \$662 | \$0 | \$662 | \$0 | \$662 |
| 12 221-102 Clerical | 2.16 | 4.99% | 808 | 0 | 808 | 0 | 808 |
| 13 221-205 General Environmental Health | 0.98 | 2.27% | 367 | 0 | 367 | 0 | 367 |
| 14 221-276 Food Service | 2.43 | 5.64% | 913 | 0 | 913 | 0 | 913 |
| 15 221-282 On Site Sewage (Tanks) | 2.58 | 5.98% | 968 | 0 | 968 | 0 | 968 |
| 16 221-286 Private Groundwater | 1.32 | 3.05% | 494 | 0 | 494 | 0 | 494 |
| 17 221-287 Supervision of Public Water | 1.63 | 3.77% | 610 | 0 | 610 | 0 | 610 |
| 19 221-316 Immunization | 3.43 | 7.94% | 1,285 | 0 | 1,285 | 0 | 1,285 |
| 20 221-317 Immunization Initiative | 0.90 | 2.08% | 337 | 0 | 337 | 0 | 337 |
| 22 221-330 Hep A | 0.00 | 0.00% | 1 | 0 | 1 | 0 | 1 |
| 23 221-333 IAPP | 0.10 | 0.23% | 38 | 0 | 38 | 0 | 38 |
| 24 221-334 Other Communicable Disease | 1.00 | 2.32% | 375 | 0 | 375 | 0 | 375 |
| 25 221-335 CoronaV Grant Imms MI | 0.13 | 0.29% | 48 | 0 | 48 | 0 | 48 |
| 26 221-336 CVD19 Infection Prevention | 0.01 | 0.02% | 3 | 0 | 3 | 0 | 3 |
| 27 221-337 ELC Contact Tracing Testing | 0.02 | 0.05% | 8 | 0 | 8 | 0 | 8 |
| 28 221-338 COVID IMMS | 3.82 | 8.84% | 1,432 | 0 | 1,432 | 0 | 1,432 |
| 29 221-339 PHEP Covid Response | 0.03 | 0.07% | 12 | 0 | 12 | 0 | 12 |
| 30 221-342 Covid/Flu Clinic | 0.01 | 0.03% | 4 | 0 | 4 | 0 | 4 |
| 31 221-343 ELC Contact Trace, Inv, Test | 2.75 | 6.36% | 1,031 | 0 | 1,031 | 0 | 1,031 |
| 33 221-361 Marijuana Grant | 0.09 | 0.20% | 32 | 0 | 32 | 0 | 32 |
| 34 221-365 AICC Local Programs | 0.11 | 0.26% | 42 | 0 | 42 | 0 | 42 |
| 35 221-369 AICC Naloxone | 0.05 | 0.12% | 19 | 0 | 19 | 0 | 19 |
| 36 221-370 Substance Community Correc | 0.48 | 1.12% | 181 | 0 | 181 | 0 | 181 |
| 37 221-371 Total Substance Abuse (AICC | 4.01 | 9.29% | 1,504 | 0 | 1,504 | 0 | 1,504 |
| 38 221-372 Substance Abuse Prevention | 1.04 | 2.41% | 390 | 0 | 390 | 0 | 390 |
| 39 221-373 AICC Women's Treatment | 0.24 | 0.56% | 91 | 0 | 91 | 0 | 91 |
| 40 221-376 Crippled Children (CSHCS) | 1.21 | 2.79% | 452 | 0 | 452 | 0 | 452 |
| 41 221-377 CSHCS Vaccine Initiative | 0.04 | 0.09% | 14 | 0 | 14 | 0 | 14 |
| 42 221-423 Maternal Support Services (M | 0.89 | 2.06% | 334 | 0 | 334 | 0 | 334 |
| 43 221-429 MCH Grant (Infant & Child He | 0.03 | 0.08% | 13 | 0 | 13 | 0 | 13 |
| 44 221-433 Infant Support Services (ISS) | 1.24 | 2.88% | 466 | 0 | 466 | 0 | 466 |
| 45 221-441 Hearing | 0.85 | 1.96% | 317 | 0 | 317 | 0 | 317 |
| 46 221-446 Vision | 1.03 | 2.39% | 388 | 0 | 388 | 0 | 388 |
| 47 221-456 WIC General | 4.72 | 10.93% | 1,771 | 0 | 1,771 | 0 | 1,771 |
| 48 221-459 WIC Peer Education | 0.81 | 1.88% | 304 | 0 | 304 | 0 | 304 |
| 49 221-460 IBCLC | 0.10 | 0.22% | 36 | 0 | 36 | 0 | 36 |
| 50 221-476 Blood Lead | 0.05 | 0.11% | 18 | 0 | 18 | 0 | 18 |
| 51 221-486 Medicaid Outreach | 0.01 | 0.02% | 3 | 0 | 3 | 0 | 3 |
| 52 221-506 Health Education | 0.03 | 0.06% | 10 | 0 | 10 | 0 | 10 |
| 53 221-720 Shared Services Grant | 0.06 | 0.13% | 21 | 0 | 21 | 0 | 21 |
| 54 221-801 Bioterrorism Planning | 0.96 | 2.21% | 358 | 0 | 358 | 0 | 358 |
| 55 221-807 CRI - City Readiness Initiative | 0.09 | 0.22% | 35 | 0 | 35 | 0 | 35 |

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

FY 2022
12/28/2023

Liability Insurance - Health Dept Allocations

Dept:6 101-242 Insurance

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-------|-----------------------|---------------------|---------------|--------------------------|----------------------|-----------------|
| Subtotal | 43.19 | 100.00% | 16,194 | 0 | 16,194 | 0 | 16,194 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$16,194 | | \$16,194 |

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

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

FY 2022
12/28/2023

Liability Insurance - Seniors Allocations

Dept:6 101-242 Insurance

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|------------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 56 223-482 Respite Care | 1.25 | 6.45% | \$751 | \$0 | \$751 | \$0 | \$751 |
| 57 223-485 Case Coordination | 0.09 | 0.45% | 52 | 0 | 52 | 0 | 52 |
| 58 223-487 Care Management | 1.01 | 5.18% | 604 | 0 | 604 | 0 | 604 |
| 60 223-673 DOSA - Congregate Meals | 0.65 | 3.36% | 391 | 0 | 391 | 0 | 391 |
| 61 223-674 DOSA - Senior Center | 1.30 | 6.70% | 781 | 0 | 781 | 0 | 781 |
| 62 223-675 DOSA - Mobile Meals | 5.55 | 28.58% | 3,329 | 0 | 3,329 | 0 | 3,329 |
| 63 223-676 DOSA - Transportation | 0.36 | 1.86% | 216 | 0 | 216 | 0 | 216 |
| 64 223-677 DOSA - Home Chores | 1.16 | 5.96% | 695 | 0 | 695 | 0 | 695 |
| 65 223-891 Personal Care/Homemaker | 7.98 | 41.13% | 4,791 | 0 | 4,791 | 0 | 4,791 |
| 67 223-907 VAAA - Med Mgmt | 0.07 | 0.34% | 40 | 0 | 40 | 0 | 40 |
| Subtotal | 19.40 | 100.00% | 11,649 | 0 | 11,649 | 0 | 11,649 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$11,649 | | \$11,649 |

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

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

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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 | 1,171.46 | 6.71% | \$418 | \$0 | \$418 | \$0 | \$418 |
| 12 221-102 Clerical | 1,430.17 | 8.19% | 510 | 0 | 510 | 0 | 510 |
| 13 221-205 General Environmental Health | 370.48 | 2.12% | 132 | 0 | 132 | 0 | 132 |
| 14 221-276 Food Service | 920.14 | 5.27% | 328 | 0 | 328 | 0 | 328 |
| 15 221-282 On Site Sewage (Tanks) | 976.47 | 5.59% | 348 | 0 | 348 | 0 | 348 |
| 16 221-286 Private Groundwater | 497.87 | 2.85% | 178 | 0 | 178 | 0 | 178 |
| 17 221-287 Supervision of Public Water | 615.06 | 3.52% | 219 | 0 | 219 | 0 | 219 |
| 19 221-316 Immunization | 914.54 | 5.24% | 326 | 0 | 326 | 0 | 326 |
| 20 221-317 Immunization Initiative | 239.84 | 1.37% | 86 | 0 | 86 | 0 | 86 |
| 22 221-330 Hep A | 0.15 | 0.00% | 0 | 0 | 0 | 0 | 0 |
| 23 221-333 IAPP | 7.82 | 0.04% | 3 | 0 | 3 | 0 | 3 |
| 24 221-334 Other Communicable Disease | 225.19 | 1.29% | 80 | 0 | 80 | 0 | 80 |
| 25 221-335 CoronaV Grant Imms MI | 28.59 | 0.16% | 10 | 0 | 10 | 0 | 10 |
| 26 221-336 CVD19 Infection Prevention | 1.58 | 0.01% | 1 | 0 | 1 | 0 | 1 |
| 27 221-337 ELC Contact Tracing Testing | 4.73 | 0.03% | 2 | 0 | 2 | 0 | 2 |
| 28 221-338 COVID IMMS | 860.00 | 4.93% | 307 | 0 | 307 | 0 | 307 |
| 29 221-339 PHEP Covid Response | 7.21 | 0.04% | 3 | 0 | 3 | 0 | 3 |
| 30 221-342 Covid/Flu Clinic | 2.48 | 0.01% | 1 | 0 | 1 | 0 | 1 |
| 31 221-343 ELC Contact Trace, Inv, Test | 619.06 | 3.55% | 221 | 0 | 221 | 0 | 221 |
| 33 221-361 Marijuana Grant | 33.26 | 0.19% | 12 | 0 | 12 | 0 | 12 |
| 34 221-365 AICC Local Programs | 43.83 | 0.25% | 16 | 0 | 16 | 0 | 16 |
| 35 221-369 AICC Naloxone | 19.95 | 0.11% | 7 | 0 | 7 | 0 | 7 |
| 36 221-370 Substance Community Correc | 189.39 | 1.09% | 68 | 0 | 68 | 0 | 68 |
| 37 221-371 Total Substance Abuse (AICC | 1,569.54 | 8.99% | 560 | 0 | 560 | 0 | 560 |
| 38 221-372 Substance Abuse Prevention | 406.57 | 2.33% | 145 | 0 | 145 | 0 | 145 |
| 39 221-373 AICC Women's Treatment | 95.48 | 0.55% | 34 | 0 | 34 | 0 | 34 |
| 40 221-376 Crippled Children (CSHCS) | 271.35 | 1.55% | 97 | 0 | 97 | 0 | 97 |
| 41 221-377 CSHCS Vaccine Initiative | 8.56 | 0.05% | 3 | 0 | 3 | 0 | 3 |
| 42 221-423 Maternal Support Services (M | 81.27 | 0.47% | 29 | 0 | 29 | 0 | 29 |
| 43 221-429 MCH Grant (Infant & Child He | 3.10 | 0.02% | 1 | 0 | 1 | 0 | 1 |
| 44 221-433 Infant Support Services (ISS) | 113.49 | 0.65% | 40 | 0 | 40 | 0 | 40 |
| 45 221-441 Hearing | 158.09 | 0.91% | 56 | 0 | 56 | 0 | 56 |
| 46 221-446 Vision | 193.22 | 1.11% | 69 | 0 | 69 | 0 | 69 |
| 47 221-456 WIC General | 2,070.16 | 11.86% | 739 | 0 | 739 | 0 | 739 |
| 48 221-459 WIC Peer Education | 355.03 | 2.03% | 127 | 0 | 127 | 0 | 127 |
| 49 221-460 IBCLC | 8.76 | 0.05% | 3 | 0 | 3 | 0 | 3 |
| 50 221-476 Blood Lead | 3.80 | 0.02% | 1 | 0 | 1 | 0 | 1 |
| 51 221-486 Medicaid Outreach | 0.70 | 0.00% | 0 | 0 | 0 | 0 | 0 |
| 52 221-506 Health Education | 2.01 | 0.01% | 1 | 0 | 1 | 0 | 1 |
| 53 221-720 Shared Services Grant | 4.42 | 0.03% | 2 | 0 | 2 | 0 | 2 |
| 54 221-801 Bioterrorism Planning | 289.31 | 1.66% | 103 | 0 | 103 | 0 | 103 |
| 55 221-807 CRI - City Readiness Initiative | 28.14 | 0.16% | 10 | 0 | 10 | 0 | 10 |

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Property Insurance - Health Bldg Allocations

Dept:6 101-242 Insurance

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|------------------------------------|------------------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 56 223-482 Respite Care | 168.32 | 0.96% | \$60 | \$0 | \$60 | \$0 | \$60 |
| 57 223-485 Case Coordination | 11.71 | 0.07% | 4 | 0 | 4 | 0 | 4 |
| 58 223-487 Care Management | 135.36 | 0.78% | 48 | 0 | 48 | 0 | 48 |
| 60 223-673 DOSA - Congregate Meals | 87.59 | 0.50% | 31 | 0 | 31 | 0 | 31 |
| 61 223-674 DOSA - Senior Center | 174.92 | 1.00% | 62 | 0 | 62 | 0 | 62 |
| 62 223-675 DOSA - Mobile Meals | 746.09 | 4.27% | 266 | 0 | 266 | 0 | 266 |
| 63 223-676 DOSA - Transportation | 48.44 | 0.28% | 17 | 0 | 17 | 0 | 17 |
| 64 223-677 DOSA - Home Chores | 155.68 | 0.89% | 56 | 0 | 56 | 0 | 56 |
| 65 223-891 Personal Care/Homemaker | 1,073.74 | 6.15% | 383 | 0 | 383 | 0 | 383 |
| 67 223-907 VAAA - Med Mgmt | 8.88 | 0.05% | 3 | 0 | 3 | 0 | 3 |
| Subtotal | 17,453.00 | 100.00% | 6,226 | 0 | 6,226 | 0 | 6,226 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$6,226 | | \$6,226 |

Basis Units: Square Footage by Program - Weighted by FTE
Source: Buildings & Grounds

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Property Insurance - Annex Allocations

Dept:6 101-242 Insurance

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|------------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|--------------|
| 60 223-673 DOSA - Congregate Meals | 780 | 50.00% | \$305 | \$0 | \$305 | \$0 | \$305 |
| 61 223-674 DOSA - Senior Center | 780 | 50.00% | 305 | 0 | 305 | 0 | 305 |
| Subtotal | 1,560 | 100.00% | 610 | 0 | 610 | 0 | 610 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$610 | | \$610 |

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

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

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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 | \$662 | \$0 | \$418 | \$0 | \$1,080 |
| 12 221-102 Clerical | 808 | 0 | 510 | 0 | 1,319 |
| 13 221-205 General Environmental Health | 367 | 0 | 132 | 0 | 500 |
| 14 221-276 Food Service | 913 | 0 | 328 | 0 | 1,241 |
| 15 221-282 On Site Sewage (Tanks) | 968 | 0 | 348 | 0 | 1,317 |
| 16 221-286 Private Groundwater | 494 | 0 | 178 | 0 | 671 |
| 17 221-287 Supervision of Public Water | 610 | 0 | 219 | 0 | 829 |
| 19 221-316 Immunization | 1,285 | 0 | 326 | 0 | 1,611 |
| 20 221-317 Immunization Initiative | 337 | 0 | 86 | 0 | 423 |
| 22 221-330 Hep A | 1 | 0 | 0 | 0 | 1 |
| 23 221-333 IAPP | 38 | 0 | 3 | 0 | 41 |
| 24 221-334 Other Communicable Disease | 375 | 0 | 80 | 0 | 455 |
| 25 221-335 CoronaV Grant Imms MI | 48 | 0 | 10 | 0 | 58 |
| 26 221-336 CVD19 Infection Prevention | 3 | 0 | 1 | 0 | 3 |
| 27 221-337 ELC Contact Tracing Testing | 8 | 0 | 2 | 0 | 10 |
| 28 221-338 COVID IMMS | 1,432 | 0 | 307 | 0 | 1,739 |
| 29 221-339 PHEP Covid Response | 12 | 0 | 3 | 0 | 15 |
| 30 221-342 Covid/Flu Clinic | 4 | 0 | 1 | 0 | 5 |
| 31 221-343 ELC Contact Trace, Inv, Test | 1,031 | 0 | 221 | 0 | 1,251 |
| 33 221-361 Marijuana Grant | 32 | 0 | 12 | 0 | 44 |
| 34 221-365 AICC Local Programs | 42 | 0 | 16 | 0 | 58 |
| 35 221-369 AICC Naloxone | 19 | 0 | 7 | 0 | 26 |
| 36 221-370 Substance Community Correc | 181 | 0 | 68 | 0 | 249 |
| 37 221-371 Total Substance Abuse (AICC | 1,504 | 0 | 560 | 0 | 2,064 |
| 38 221-372 Substance Abuse Prevention | 390 | 0 | 145 | 0 | 535 |
| 39 221-373 AICC Women's Treatment | 91 | 0 | 34 | 0 | 126 |
| 40 221-376 Crippled Children (CSHCS) | 452 | 0 | 97 | 0 | 549 |
| 41 221-377 CSHCS Vaccine Initiative | 14 | 0 | 3 | 0 | 17 |
| 42 221-423 Maternal Support Services (M | 334 | 0 | 29 | 0 | 363 |
| 43 221-429 MCH Grant (Infant & Child He | 13 | 0 | 1 | 0 | 14 |
| 44 221-433 Infant Support Services (ISS) | 466 | 0 | 40 | 0 | 507 |
| 45 221-441 Hearing | 317 | 0 | 56 | 0 | 374 |
| 46 221-446 Vision | 388 | 0 | 69 | 0 | 457 |
| 47 221-456 WIC General | 1,771 | 0 | 739 | 0 | 2,509 |
| 48 221-459 WIC Peer Education | 304 | 0 | 127 | 0 | 430 |
| 49 221-460 IBCLC | 36 | 0 | 3 | 0 | 39 |
| 50 221-476 Blood Lead | 18 | 0 | 1 | 0 | 20 |
| 51 221-486 Medicaid Outreach | 3 | 0 | 0 | 0 | 4 |
| 52 221-506 Health Education | 10 | 0 | 1 | 0 | 10 |
| 53 221-720 Shared Services Grant | 21 | 0 | 2 | 0 | 23 |
| 54 221-801 Bioterrorism Planning | 358 | 0 | 103 | 0 | 462 |

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

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Allocation Summary

Dept:6 101-242 Insurance

| Department | Liability Insurance - Health Dept | Liability Insurance - Seniors | Property Insurance - Health Bldg | Property Insurance - Annex | Total |
|--|---|-------------------------------------|--|----------------------------------|-----------------|
| 55 221-807 CRI - City Readiness Initiative | \$35 | \$0 | \$10 | \$0 | \$45 |
| 56 223-482 Respite Care | 0 | 751 | 60 | 0 | 811 |
| 57 223-485 Case Coordination | 0 | 52 | 4 | 0 | 56 |
| 58 223-487 Care Management | 0 | 604 | 48 | 0 | 652 |
| 60 223-673 DOSA - Congregate Meals | 0 | 391 | 31 | 305 | 727 |
| 61 223-674 DOSA - Senior Center | 0 | 781 | 62 | 305 | 1,148 |
| 62 223-675 DOSA - Mobile Meals | 0 | 3,329 | 266 | 0 | 3,595 |
| 63 223-676 DOSA - Transportation | 0 | 216 | 17 | 0 | 233 |
| 64 223-677 DOSA - Home Chores | 0 | 695 | 56 | 0 | 750 |
| 65 223-891 Personal Care/Homemaker | 0 | 4,791 | 383 | 0 | 5,174 |
| 67 223-907 VAAA - Med Mgmt | 0 | 40 | 3 | 0 | 43 |
| Total | \$16,194 | \$11,649 | \$6,226 | \$610 | \$34,680 |

Lapeer County, Michigan
2 CFR Part 200 Health Senior Department Cost Study
Treasurer 101-253
Nature and Extent of Service

FY 2022
12/28/2023

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 FY2022 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 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 expenditure and revenue transactions posted to the general ledger.
- **Accounts Payable Processing** - The Treasurer's office processes all outgoing checks for the County. The Fund 221 and Fund 223 shares of costs for this service are identified in this function and are allocated based on the number of expenditure transactions (excluding payroll) posted to the general ledger.
- **Phones** - The Treasurer's office provides phone support for the County. The Fund 221 and Fund 223 shares of costs are identified and allocated based on the number 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

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A. Department Costs

Dept:7 101-253 Treasurer

| Description | | Amount | General Admin | Cash Receipts - Health Dept | Cash Receipts - Seniors | Accounts Payable - Health Dept | Accounts Payable - Seniors | Phones - Health Dept | Phones - Seniors |
|--------------------------------------|---|-----------------|------------------|-----------------------------------|-------------------------------|--------------------------------------|----------------------------------|-------------------------|---------------------|
| Personnel Costs | | | | | | | | | |
| Salaries | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Salary % Split | | | .00% | .00% | .00% | .00% | .00% | .00% | .00% |
| Fringes | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal - Personnel Costs | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Services & Supplies Cost | | | | | | | | | |
| Accounts Payable | P | 3,360 | 0 | 0 | 0 | 2,210 | 1,150 | 0 | 0 |
| Cash Accounting | P | 23,044 | 0 | 17,405 | 5,638 | 0 | 0 | 0 | 0 |
| Phones | P | 4,872 | 0 | 0 | 0 | 0 | 0 | 4,679 | 192 |
| Subtotal - Services & Supplies | | 31,275 | 0 | 17,405 | 5,638 | 2,210 | 1,150 | 4,679 | 192 |
| Department Cost Total | | 31,275 | 0 | 17,405 | 5,638 | 2,210 | 1,150 | 4,679 | 192 |
| Adjustments to Cost | | | | | | | | | |
| Subtotal - Adjustments | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Costs After Adjustments | | 31,275 | 0 | 17,405 | 5,638 | 2,210 | 1,150 | 4,679 | 192 |
| General Admin Distribution | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grand Total | | \$31,275 | | \$17,405 | \$5,638 | \$2,210 | \$1,150 | \$4,679 | \$192 |

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

FY 2022
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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 2022
12/28/2023

Cash Receipts - 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 | 417 | 4.70% | \$817 | \$0 | \$817 | \$0 | \$817 |
| 12 221-102 Clerical | 214 | 2.41% | 419 | 0 | 419 | 0 | 419 |
| 13 221-205 General Environmental Health | 396 | 4.46% | 776 | 0 | 776 | 0 | 776 |
| 14 221-276 Food Service | 418 | 4.71% | 819 | 0 | 819 | 0 | 819 |
| 15 221-282 On Site Sewage (Tanks) | 363 | 4.09% | 711 | 0 | 711 | 0 | 711 |
| 16 221-286 Private Groundwater | 318 | 3.58% | 623 | 0 | 623 | 0 | 623 |
| 17 221-287 Supervision of Public Water | 246 | 2.77% | 482 | 0 | 482 | 0 | 482 |
| 18 221-315 Vaccine Quality Assurance | 21 | 0.24% | 41 | 0 | 41 | 0 | 41 |
| 19 221-316 Immunization | 393 | 4.43% | 770 | 0 | 770 | 0 | 770 |
| 20 221-317 Immunization Initiative | 211 | 2.38% | 414 | 0 | 414 | 0 | 414 |
| 21 221-321 Sexually Transmitted Disease | 7 | 0.08% | 14 | 0 | 14 | 0 | 14 |
| 22 221-330 Hep A | 32 | 0.36% | 63 | 0 | 63 | 0 | 63 |
| 23 221-333 IAPP | 148 | 1.67% | 290 | 0 | 290 | 0 | 290 |
| 24 221-334 Other Communicable Disease | 307 | 3.46% | 602 | 0 | 602 | 0 | 602 |
| 25 221-335 CoronaV Grant Imms MI | 68 | 0.77% | 133 | 0 | 133 | 0 | 133 |
| 26 221-336 CVD19 Infection Prevention | 53 | 0.60% | 104 | 0 | 104 | 0 | 104 |
| 27 221-337 ELC Contact Tracing Testing | 105 | 1.18% | 206 | 0 | 206 | 0 | 206 |
| 28 221-338 COVID IMMS | 416 | 4.68% | 815 | 0 | 815 | 0 | 815 |
| 29 221-339 PHEP Covid Response | 10 | 0.11% | 20 | 0 | 20 | 0 | 20 |
| 30 221-342 Covid/Flu Clinic | 19 | 0.21% | 37 | 0 | 37 | 0 | 37 |
| 31 221-343 ELC Contact Trace, Inv, Test | 254 | 2.86% | 498 | 0 | 498 | 0 | 498 |
| 32 221-344 Workforce Grant | 14 | 0.16% | 27 | 0 | 27 | 0 | 27 |
| 33 221-361 Marijuana Grant | 102 | 1.15% | 200 | 0 | 200 | 0 | 200 |
| 34 221-365 AICC Local Programs | 189 | 2.13% | 370 | 0 | 370 | 0 | 370 |
| 35 221-369 AICC Naloxone | 130 | 1.46% | 255 | 0 | 255 | 0 | 255 |
| 36 221-370 Substance Community Correc | 247 | 2.78% | 484 | 0 | 484 | 0 | 484 |
| 37 221-371 Total Substance Abuse (AICC | 304 | 3.42% | 596 | 0 | 596 | 0 | 596 |
| 38 221-372 Substance Abuse Prevention | 307 | 3.46% | 602 | 0 | 602 | 0 | 602 |
| 39 221-373 AICC Women's Treatment | 238 | 2.68% | 466 | 0 | 466 | 0 | 466 |
| 40 221-376 Crippled Children (CSHCS) | 293 | 3.30% | 574 | 0 | 574 | 0 | 574 |
| 41 221-377 CSHCS Vaccine Initiative | 66 | 0.74% | 129 | 0 | 129 | 0 | 129 |
| 42 221-423 Maternal Support Services (M | 273 | 3.07% | 535 | 0 | 535 | 0 | 535 |
| 43 221-429 MCH Grant (Infant & Child He | 66 | 0.74% | 129 | 0 | 129 | 0 | 129 |
| 44 221-433 Infant Support Services (ISS) | 274 | 3.09% | 537 | 0 | 537 | 0 | 537 |
| 45 221-441 Hearing | 271 | 3.05% | 531 | 0 | 531 | 0 | 531 |
| 46 221-446 Vision | 263 | 2.96% | 515 | 0 | 515 | 0 | 515 |
| 47 221-456 WIC General | 305 | 3.43% | 598 | 0 | 598 | 0 | 598 |
| 48 221-459 WIC Peer Education | 141 | 1.59% | 276 | 0 | 276 | 0 | 276 |
| 49 221-460 IBCLC | 75 | 0.84% | 147 | 0 | 147 | 0 | 147 |
| 50 221-476 Blood Lead | 153 | 1.72% | 300 | 0 | 300 | 0 | 300 |
| 51 221-486 Medicaid Outreach | 15 | 0.17% | 29 | 0 | 29 | 0 | 29 |
| 52 221-506 Health Education | 68 | 0.77% | 133 | 0 | 133 | 0 | 133 |

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Cash Receipts - Health Dept Allocations

Dept:7 101-253 Treasurer

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|--------------|-----------------------|---------------------|---------------|--------------------------|----------------------|-----------------|
| 53 221-720 Shared Services Grant | 179 | 2.02% | \$351 | \$0 | \$351 | \$0 | \$351 |
| 54 221-801 Bioterrorism Planning | 258 | 2.91% | 506 | 0 | 506 | 0 | 506 |
| 55 221-807 CRI - City Readiness Initiative | 195 | 2.20% | 382 | 0 | 382 | 0 | 382 |
| 69 Other | 39 | 0.44% | 76 | 0 | 76 | 0 | 76 |
| Subtotal | 8,881 | 100.00% | 17,405 | 0 | 17,405 | 0 | 17,405 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$17,405 | | \$17,405 |

Basis Units: # Expenditure & Revenue transactions posted

Source: General Ledger

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

FY 2022
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Cash Receipts - Seniors Allocations

Dept:7 101-253 Treasurer

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|--------------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 56 223-482 Respite Care | 312 | 10.16% | \$573 | \$0 | \$573 | \$0 | \$573 |
| 57 223-485 Case Coordination | 68 | 2.21% | 125 | 0 | 125 | 0 | 125 |
| 58 223-487 Care Management | 278 | 9.06% | 511 | 0 | 511 | 0 | 511 |
| 59 223-672 DOSA - Program Services | 8 | 0.26% | 15 | 0 | 15 | 0 | 15 |
| 60 223-673 DOSA - Congregate Meals | 359 | 11.69% | 659 | 0 | 659 | 0 | 659 |
| 61 223-674 DOSA - Senior Center | 366 | 11.92% | 672 | 0 | 672 | 0 | 672 |
| 62 223-675 DOSA - Mobile Meals | 460 | 14.98% | 845 | 0 | 845 | 0 | 845 |
| 63 223-676 DOSA - Transportation | 205 | 6.68% | 377 | 0 | 377 | 0 | 377 |
| 64 223-677 DOSA - Home Chores | 269 | 8.76% | 494 | 0 | 494 | 0 | 494 |
| 65 223-891 Personal Care/Homemaker | 537 | 17.49% | 986 | 0 | 986 | 0 | 986 |
| 66 223-906 VAAA - Tobacco - Purchase o | 13 | 0.42% | 24 | 0 | 24 | 0 | 24 |
| 67 223-907 VAAA - Med Mgmt | 195 | 6.35% | 358 | 0 | 358 | 0 | 358 |
| Subtotal | 3,070 | 100.00% | 5,638 | 0 | 5,638 | 0 | 5,638 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$5,638 | | \$5,638 |

Basis Units: # Expenditure & Revenue transactions posted
Source: General Ledger

Lapeer County, Michigan
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Accounts Payable - 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 | 213 | 13.61% | \$301 | \$0 | \$301 | \$0 | \$301 |
| 12 221-102 Clerical | 2 | 0.13% | 3 | 0 | 3 | 0 | 3 |
| 13 221-205 General Environmental Health | 66 | 4.22% | 93 | 0 | 93 | 0 | 93 |
| 14 221-276 Food Service | 50 | 3.19% | 71 | 0 | 71 | 0 | 71 |
| 15 221-282 On Site Sewage (Tanks) | 46 | 2.94% | 65 | 0 | 65 | 0 | 65 |
| 16 221-286 Private Groundwater | 43 | 2.75% | 61 | 0 | 61 | 0 | 61 |
| 17 221-287 Supervision of Public Water | 30 | 1.92% | 42 | 0 | 42 | 0 | 42 |
| 19 221-316 Immunization | 131 | 8.37% | 185 | 0 | 185 | 0 | 185 |
| 20 221-317 Immunization Initiative | 22 | 1.41% | 31 | 0 | 31 | 0 | 31 |
| 21 221-321 Sexually Transmitted Disease | 4 | 0.26% | 6 | 0 | 6 | 0 | 6 |
| 23 221-333 IAPP | 30 | 1.92% | 42 | 0 | 42 | 0 | 42 |
| 24 221-334 Other Communicable Disease | 45 | 2.88% | 64 | 0 | 64 | 0 | 64 |
| 25 221-335 CoronaV Grant Imms MI | 26 | 1.66% | 37 | 0 | 37 | 0 | 37 |
| 27 221-337 ELC Contact Tracing Testing | 17 | 1.09% | 24 | 0 | 24 | 0 | 24 |
| 28 221-338 COVID IMMS | 160 | 10.22% | 226 | 0 | 226 | 0 | 226 |
| 31 221-343 ELC Contact Trace, Inv, Test | 11 | 0.70% | 16 | 0 | 16 | 0 | 16 |
| 32 221-344 Workforce Grant | 7 | 0.45% | 10 | 0 | 10 | 0 | 10 |
| 33 221-361 Marijuana Grant | 6 | 0.38% | 8 | 0 | 8 | 0 | 8 |
| 34 221-365 AICC Local Programs | 4 | 0.26% | 6 | 0 | 6 | 0 | 6 |
| 36 221-370 Substance Community Correc | 26 | 1.66% | 37 | 0 | 37 | 0 | 37 |
| 37 221-371 Total Substance Abuse (AICC | 71 | 4.54% | 100 | 0 | 100 | 0 | 100 |
| 38 221-372 Substance Abuse Prevention | 80 | 5.11% | 113 | 0 | 113 | 0 | 113 |
| 39 221-373 AICC Women's Treatment | 34 | 2.17% | 48 | 0 | 48 | 0 | 48 |
| 40 221-376 Crippled Children (CSHCS) | 48 | 3.07% | 68 | 0 | 68 | 0 | 68 |
| 41 221-377 CSHCS Vaccine Initiative | 1 | 0.06% | 1 | 0 | 1 | 0 | 1 |
| 42 221-423 Maternal Support Services (M | 49 | 3.13% | 69 | 0 | 69 | 0 | 69 |
| 43 221-429 MCH Grant (Infant & Child He | 6 | 0.38% | 8 | 0 | 8 | 0 | 8 |
| 44 221-433 Infant Support Services (ISS) | 45 | 2.88% | 64 | 0 | 64 | 0 | 64 |
| 45 221-441 Hearing | 55 | 3.51% | 78 | 0 | 78 | 0 | 78 |
| 46 221-446 Vision | 54 | 3.45% | 76 | 0 | 76 | 0 | 76 |
| 47 221-456 WIC General | 84 | 5.37% | 119 | 0 | 119 | 0 | 119 |
| 48 221-459 WIC Peer Education | 17 | 1.09% | 24 | 0 | 24 | 0 | 24 |
| 50 221-476 Blood Lead | 23 | 1.47% | 32 | 0 | 32 | 0 | 32 |
| 52 221-506 Health Education | 1 | 0.06% | 1 | 0 | 1 | 0 | 1 |
| 53 221-720 Shared Services Grant | 1 | 0.06% | 1 | 0 | 1 | 0 | 1 |
| 54 221-801 Bioterrorism Planning | 45 | 2.88% | 64 | 0 | 64 | 0 | 64 |
| 55 221-807 CRI - City Readiness Initiative | 4 | 0.26% | 6 | 0 | 6 | 0 | 6 |
| 69 Other | 8 | 0.51% | 11 | 0 | 11 | 0 | 11 |

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

FY 2022
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Accounts Payable - Health Dept Allocations

Dept:7 101-253 Treasurer

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-------|-----------------------|---------------------|---------------|--------------------------|----------------------|----------------|
| <hr/> | | | | | | | |
| Subtotal | 1,565 | 100.00% | 2,210 | 0 | 2,210 | 0 | 2,210 |
| Direct Bills | | | | | 0 | | 0 |
| <hr/> | | | | | | | |
| Total | | | | | \$2,210 | | \$2,210 |

Basis Units: # Expenditure (exc. Payroll) transactions posted

Source: General Ledger

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

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Accounts Payable - Seniors Allocations

Dept:7 101-253 Treasurer

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 56 223-482 Respite Care | 33 | 4.27% | \$49 | \$0 | \$49 | \$0 | \$49 |
| 57 223-485 Case Coordination | 2 | 0.26% | 3 | 0 | 3 | 0 | 3 |
| 58 223-487 Care Management | 25 | 3.24% | 37 | 0 | 37 | 0 | 37 |
| 59 223-672 DOSA - Program Services | 8 | 1.04% | 12 | 0 | 12 | 0 | 12 |
| 60 223-673 DOSA - Congregate Meals | 115 | 14.90% | 171 | 0 | 171 | 0 | 171 |
| 61 223-674 DOSA - Senior Center | 168 | 21.76% | 250 | 0 | 250 | 0 | 250 |
| 62 223-675 DOSA - Mobile Meals | 154 | 19.95% | 229 | 0 | 229 | 0 | 229 |
| 63 223-676 DOSA - Transportation | 18 | 2.33% | 27 | 0 | 27 | 0 | 27 |
| 64 223-677 DOSA - Home Chores | 62 | 8.03% | 92 | 0 | 92 | 0 | 92 |
| 65 223-891 Personal Care/Homemaker | 170 | 22.02% | 253 | 0 | 253 | 0 | 253 |
| 66 223-906 VAAA - Tobacco - Purchase o | 1 | 0.13% | 1 | 0 | 1 | 0 | 1 |
| 67 223-907 VAAA - Med Mgmt | 16 | 2.07% | 24 | 0 | 24 | 0 | 24 |
| Subtotal | 772 | 100.00% | 1,150 | 0 | 1,150 | 0 | 1,150 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$1,150 | | \$1,150 |

Basis Units: # Expenditure (exc. Payroll) transactions posted
Source: General Ledger

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

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Phones - 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 | 1.77 | 4.09% | \$191 | \$0 | \$191 | \$0 | \$191 |
| 12 221-102 Clerical | 2.16 | 4.99% | 234 | 0 | 234 | 0 | 234 |
| 13 221-205 General Environmental Health | 0.98 | 2.27% | 106 | 0 | 106 | 0 | 106 |
| 14 221-276 Food Service | 2.43 | 5.64% | 264 | 0 | 264 | 0 | 264 |
| 15 221-282 On Site Sewage (Tanks) | 2.58 | 5.98% | 280 | 0 | 280 | 0 | 280 |
| 16 221-286 Private Groundwater | 1.32 | 3.05% | 143 | 0 | 143 | 0 | 143 |
| 17 221-287 Supervision of Public Water | 1.63 | 3.77% | 176 | 0 | 176 | 0 | 176 |
| 19 221-316 Immunization | 3.43 | 7.94% | 371 | 0 | 371 | 0 | 371 |
| 20 221-317 Immunization Initiative | 0.90 | 2.08% | 97 | 0 | 97 | 0 | 97 |
| 22 221-330 Hep A | 0.00 | 0.00% | 0 | 0 | 0 | 0 | 0 |
| 23 221-333 IAPP | 0.10 | 0.23% | 11 | 0 | 11 | 0 | 11 |
| 24 221-334 Other Communicable Disease | 1.00 | 2.32% | 108 | 0 | 108 | 0 | 108 |
| 25 221-335 CoronaV Grant Imms MI | 0.13 | 0.29% | 14 | 0 | 14 | 0 | 14 |
| 26 221-336 CVD19 Infection Prevention | 0.01 | 0.02% | 1 | 0 | 1 | 0 | 1 |
| 27 221-337 ELC Contact Tracing Testing | 0.02 | 0.05% | 2 | 0 | 2 | 0 | 2 |
| 28 221-338 COVID IMMS | 3.82 | 8.84% | 414 | 0 | 414 | 0 | 414 |
| 29 221-339 PHEP Covid Response | 0.03 | 0.07% | 3 | 0 | 3 | 0 | 3 |
| 30 221-342 Covid/Flu Clinic | 0.01 | 0.03% | 1 | 0 | 1 | 0 | 1 |
| 31 221-343 ELC Contact Trace, Inv, Test | 2.75 | 6.36% | 298 | 0 | 298 | 0 | 298 |
| 33 221-361 Marijuana Grant | 0.09 | 0.20% | 9 | 0 | 9 | 0 | 9 |
| 34 221-365 AICC Local Programs | 0.11 | 0.26% | 12 | 0 | 12 | 0 | 12 |
| 35 221-369 AICC Naloxone | 0.05 | 0.12% | 6 | 0 | 6 | 0 | 6 |
| 36 221-370 Substance Community Correc | 0.48 | 1.12% | 52 | 0 | 52 | 0 | 52 |
| 37 221-371 Total Substance Abuse (AICC | 4.01 | 9.29% | 435 | 0 | 435 | 0 | 435 |
| 38 221-372 Substance Abuse Prevention | 1.04 | 2.41% | 113 | 0 | 113 | 0 | 113 |
| 39 221-373 AICC Women's Treatment | 0.24 | 0.56% | 26 | 0 | 26 | 0 | 26 |
| 40 221-376 Crippled Children (CSHCS) | 1.21 | 2.79% | 131 | 0 | 131 | 0 | 131 |
| 41 221-377 CSHCS Vaccine Initiative | 0.04 | 0.09% | 4 | 0 | 4 | 0 | 4 |
| 42 221-423 Maternal Support Services (M | 0.89 | 2.06% | 96 | 0 | 96 | 0 | 96 |
| 43 221-429 MCH Grant (Infant & Child He | 0.03 | 0.08% | 4 | 0 | 4 | 0 | 4 |
| 44 221-433 Infant Support Services (ISS) | 1.24 | 2.88% | 135 | 0 | 135 | 0 | 135 |
| 45 221-441 Hearing | 0.85 | 1.96% | 92 | 0 | 92 | 0 | 92 |
| 46 221-446 Vision | 1.03 | 2.39% | 112 | 0 | 112 | 0 | 112 |
| 47 221-456 WIC General | 4.72 | 10.93% | 512 | 0 | 512 | 0 | 512 |
| 48 221-459 WIC Peer Education | 0.81 | 1.88% | 88 | 0 | 88 | 0 | 88 |
| 49 221-460 IBCLC | 0.10 | 0.22% | 10 | 0 | 10 | 0 | 10 |
| 50 221-476 Blood Lead | 0.05 | 0.11% | 5 | 0 | 5 | 0 | 5 |
| 51 221-486 Medicaid Outreach | 0.01 | 0.02% | 1 | 0 | 1 | 0 | 1 |
| 52 221-506 Health Education | 0.03 | 0.06% | 3 | 0 | 3 | 0 | 3 |
| 53 221-720 Shared Services Grant | 0.06 | 0.13% | 6 | 0 | 6 | 0 | 6 |
| 54 221-801 Bioterrorism Planning | 0.96 | 2.21% | 104 | 0 | 104 | 0 | 104 |
| 55 221-807 CRI - City Readiness Initiative | 0.09 | 0.22% | 10 | 0 | 10 | 0 | 10 |

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Phones - Health Dept Allocations

Dept:7 101-253 Treasurer

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-------|-----------------------|---------------------|---------------|--------------------------|----------------------|----------------|
| Subtotal | 43.19 | 100.00% | 4,679 | 0 | 4,679 | 0 | 4,679 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$4,679 | | \$4,679 |

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

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Phones - Seniors Allocations

Dept:7 101-253 Treasurer

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|------------------------------------|-------|-----------------------|---------------------|---------------|--------------------------|----------------------|--------------|
| 56 223-482 Respite Care | 1.25 | 6.45% | \$12 | \$0 | \$12 | \$0 | \$12 |
| 57 223-485 Case Coordination | 0.09 | 0.45% | 1 | 0 | 1 | 0 | 1 |
| 58 223-487 Care Management | 1.01 | 5.18% | 10 | 0 | 10 | 0 | 10 |
| 60 223-673 DOSA - Congregate Meals | 0.65 | 3.36% | 6 | 0 | 6 | 0 | 6 |
| 61 223-674 DOSA - Senior Center | 1.30 | 6.70% | 13 | 0 | 13 | 0 | 13 |
| 62 223-675 DOSA - Mobile Meals | 5.55 | 28.58% | 55 | 0 | 55 | 0 | 55 |
| 63 223-676 DOSA - Transportation | 0.36 | 1.86% | 4 | 0 | 4 | 0 | 4 |
| 64 223-677 DOSA - Home Chores | 1.16 | 5.96% | 11 | 0 | 11 | 0 | 11 |
| 65 223-891 Personal Care/Homemaker | 7.98 | 41.13% | 79 | 0 | 79 | 0 | 79 |
| 67 223-907 VAAA - Med Mgmt | 0.07 | 0.34% | 1 | 0 | 1 | 0 | 1 |
| Subtotal | 19.40 | 100.00% | 192 | 0 | 192 | 0 | 192 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$192 | | \$192 |

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

Lapeer County, Michigan
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Allocation Summary

Dept:7 101-253 Treasurer

| Department | Cash Receipts - Health Dept | Cash Receipts - Seniors | Accounts Payable - Health Dept | Accounts Payable - Seniors | Phones - Health Dept | Phones - Seniors | Total |
|--|-----------------------------------|-------------------------------|--------------------------------------|----------------------------------|-------------------------|---------------------|---------|
| 11 221-101 Administration & Policy Manag | \$817 | \$0 | \$301 | \$0 | \$191 | \$0 | \$1,309 |
| 12 221-102 Clerical | 419 | 0 | 3 | 0 | 234 | 0 | 656 |
| 13 221-205 General Environmental Health | 776 | 0 | 93 | 0 | 106 | 0 | 975 |
| 14 221-276 Food Service | 819 | 0 | 71 | 0 | 264 | 0 | 1,154 |
| 15 221-282 On Site Sewage (Tanks) | 711 | 0 | 65 | 0 | 280 | 0 | 1,056 |
| 16 221-286 Private Groundwater | 623 | 0 | 61 | 0 | 143 | 0 | 827 |
| 17 221-287 Supervision of Public Water | 482 | 0 | 42 | 0 | 176 | 0 | 701 |
| 18 221-315 Vaccine Quality Assurance | 41 | 0 | 0 | 0 | 0 | 0 | 41 |
| 19 221-316 Immunization | 770 | 0 | 185 | 0 | 371 | 0 | 1,327 |
| 20 221-317 Immunization Initiative | 414 | 0 | 31 | 0 | 97 | 0 | 542 |
| 21 221-321 Sexually Transmitted Disease | 14 | 0 | 6 | 0 | 0 | 0 | 19 |
| 22 221-330 Hep A | 63 | 0 | 0 | 0 | 0 | 0 | 63 |
| 23 221-333 IAPP | 290 | 0 | 42 | 0 | 11 | 0 | 343 |
| 24 221-334 Other Communicable Disease | 602 | 0 | 64 | 0 | 108 | 0 | 774 |
| 25 221-335 CoronaV Grant Imms MI | 133 | 0 | 37 | 0 | 14 | 0 | 184 |
| 26 221-336 CVD19 Infection Prevention | 104 | 0 | 0 | 0 | 1 | 0 | 105 |
| 27 221-337 ELC Contact Tracing Testing | 206 | 0 | 24 | 0 | 2 | 0 | 232 |
| 28 221-338 COVID IMMS | 815 | 0 | 226 | 0 | 414 | 0 | 1,455 |
| 29 221-339 PHEP Covid Response | 20 | 0 | 0 | 0 | 3 | 0 | 23 |
| 30 221-342 Covid/Flu Clinic | 37 | 0 | 0 | 0 | 1 | 0 | 38 |
| 31 221-343 ELC Contact Trace, Inv, Test | 498 | 0 | 16 | 0 | 298 | 0 | 811 |
| 32 221-344 Workforce Grant | 27 | 0 | 10 | 0 | 0 | 0 | 37 |
| 33 221-361 Marijuana Grant | 200 | 0 | 8 | 0 | 9 | 0 | 218 |
| 34 221-365 AICC Local Programs | 370 | 0 | 6 | 0 | 12 | 0 | 388 |
| 35 221-369 AICC Naloxone | 255 | 0 | 0 | 0 | 6 | 0 | 260 |
| 36 221-370 Substance Community Correc | 484 | 0 | 37 | 0 | 52 | 0 | 573 |
| 37 221-371 Total Substance Abuse (AICC | 596 | 0 | 100 | 0 | 435 | 0 | 1,131 |
| 38 221-372 Substance Abuse Prevention | 602 | 0 | 113 | 0 | 113 | 0 | 827 |
| 39 221-373 AICC Women's Treatment | 466 | 0 | 48 | 0 | 26 | 0 | 541 |
| 40 221-376 Crippled Children (CSHCS) | 574 | 0 | 68 | 0 | 131 | 0 | 773 |
| 41 221-377 CSHCS Vaccine Initiative | 129 | 0 | 1 | 0 | 4 | 0 | 135 |
| 42 221-423 Maternal Support Services (M | 535 | 0 | 69 | 0 | 96 | 0 | 701 |
| 43 221-429 MCH Grant (Infant & Child He | 129 | 0 | 8 | 0 | 4 | 0 | 142 |
| 44 221-433 Infant Support Services (ISS) | 537 | 0 | 64 | 0 | 135 | 0 | 735 |
| 45 221-441 Hearing | 531 | 0 | 78 | 0 | 92 | 0 | 700 |
| 46 221-446 Vision | 515 | 0 | 76 | 0 | 112 | 0 | 704 |
| 47 221-456 WIC General | 598 | 0 | 119 | 0 | 512 | 0 | 1,228 |
| 48 221-459 WIC Peer Education | 276 | 0 | 24 | 0 | 88 | 0 | 388 |
| 49 221-460 IBCLC | 147 | 0 | 0 | 0 | 10 | 0 | 157 |
| 50 221-476 Blood Lead | 300 | 0 | 32 | 0 | 5 | 0 | 338 |
| 51 221-486 Medicaid Outreach | 29 | 0 | 0 | 0 | 1 | 0 | 30 |

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Allocation Summary

Dept:7 101-253 Treasurer

| Department | Cash Receipts - Health Dept | Cash Receipts - Seniors | Accounts Payable - Health Dept | Accounts Payable - Seniors | Phones - Health Dept | Phones - Seniors | Total |
|--|-----------------------------------|-------------------------------|--------------------------------------|----------------------------------|-------------------------|---------------------|-----------------|
| 52 221-506 Health Education | \$133 | \$0 | \$1 | \$0 | \$3 | \$0 | \$137 |
| 53 221-720 Shared Services Grant | 351 | 0 | 1 | 0 | 6 | 0 | 358 |
| 54 221-801 Bioterrorism Planning | 506 | 0 | 64 | 0 | 104 | 0 | 673 |
| 55 221-807 CRI - City Readiness Initiative | 382 | 0 | 6 | 0 | 10 | 0 | 398 |
| 56 223-482 Respite Care | 0 | 573 | 0 | 49 | 0 | 12 | 635 |
| 57 223-485 Case Coordination | 0 | 125 | 0 | 3 | 0 | 1 | 129 |
| 58 223-487 Care Management | 0 | 511 | 0 | 37 | 0 | 10 | 558 |
| 59 223-672 DOSA - Program Services | 0 | 15 | 0 | 12 | 0 | 0 | 27 |
| 60 223-673 DOSA - Congregate Meals | 0 | 659 | 0 | 171 | 0 | 6 | 837 |
| 61 223-674 DOSA - Senior Center | 0 | 672 | 0 | 250 | 0 | 13 | 935 |
| 62 223-675 DOSA - Mobile Meals | 0 | 845 | 0 | 229 | 0 | 55 | 1,129 |
| 63 223-676 DOSA - Transportation | 0 | 377 | 0 | 27 | 0 | 4 | 407 |
| 64 223-677 DOSA - Home Chores | 0 | 494 | 0 | 92 | 0 | 11 | 598 |
| 65 223-891 Personal Care/Homemaker | 0 | 986 | 0 | 253 | 0 | 79 | 1,319 |
| 66 223-906 VAAA - Tobacco - Purchase c | 0 | 24 | 0 | 1 | 0 | 0 | 25 |
| 67 223-907 VAAA - Med Mgmt | 0 | 358 | 0 | 24 | 0 | 1 | 383 |
| 69 Other | 76 | 0 | 11 | 0 | 0 | 0 | 88 |
| Total | \$17,405 | \$5,638 | \$2,210 | \$1,150 | \$4,679 | \$192 | \$31,275 |

Lapeer County, Michigan
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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, weighted by FTEs.
- **Annex Utilities** - The costs of utilities related the Annex are identified within this function and is allocated based on square footages.

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
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A. Department Costs

Dept:8 101-264 Utilities

| Description | | Amount | General Admin | Utilities - Health Dept | Utilities - Annex |
|--------------------------------------|---|-----------------|------------------|----------------------------|----------------------|
| <hr/> | | | | | |
| Personnel Costs | | | | | |
| Salaries | S | 0 | 0 | 0 | 0 |
| Salary % Split | | | .00% | .00% | .00% |
| Benefits | S | 0 | 0 | 0 | 0 |
| Subtotal - Personnel Costs | | 0 | 0 | 0 | 0 |
| <hr/> | | | | | |
| Services & Supplies Cost | | | | | |
| Utilities | P | 36,609 | 0 | 33,443 | 3,166 |
| Subtotal - Services & Supplies | | 36,609 | 0 | 33,443 | 3,166 |
| <hr/> | | | | | |
| Department Cost Total | | 36,609 | 0 | 33,443 | 3,166 |
| <hr/> | | | | | |
| Adjustments to Cost | | | | | |
| Subtotal - Adjustments | | 0 | 0 | 0 | 0 |
| <hr/> | | | | | |
| Total Costs After Adjustments | | 36,609 | 0 | 33,443 | 3,166 |
| <hr/> | | | | | |
| General Admin Distribution | | | 0 | 0 | 0 |
| <hr/> | | | | | |
| Grand Total | | \$36,609 | | \$33,443 | \$3,166 |
| <hr/> | | | | | |

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B. Incoming Costs - (Default Spread Expense%)

Dept:8 101-264 Utilities

No Indirect Costs

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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 | 1,171.46 | 6.71% | \$2,245 | \$0 | \$2,245 | \$0 | \$2,245 |
| 12 221-102 Clerical | 1,430.17 | 8.19% | 2,740 | 0 | 2,740 | 0 | 2,740 |
| 13 221-205 General Environmental Health | 370.48 | 2.12% | 710 | 0 | 710 | 0 | 710 |
| 14 221-276 Food Service | 920.14 | 5.27% | 1,763 | 0 | 1,763 | 0 | 1,763 |
| 15 221-282 On Site Sewage (Tanks) | 976.47 | 5.59% | 1,871 | 0 | 1,871 | 0 | 1,871 |
| 16 221-286 Private Groundwater | 497.87 | 2.85% | 954 | 0 | 954 | 0 | 954 |
| 17 221-287 Supervision of Public Water | 615.06 | 3.52% | 1,179 | 0 | 1,179 | 0 | 1,179 |
| 19 221-316 Immunization | 914.54 | 5.24% | 1,752 | 0 | 1,752 | 0 | 1,752 |
| 20 221-317 Immunization Initiative | 239.84 | 1.37% | 460 | 0 | 460 | 0 | 460 |
| 22 221-330 Hep A | 0.15 | 0.00% | 0 | 0 | 0 | 0 | 0 |
| 23 221-333 IAPP | 7.82 | 0.04% | 15 | 0 | 15 | 0 | 15 |
| 24 221-334 Other Communicable Disease | 225.19 | 1.29% | 432 | 0 | 432 | 0 | 432 |
| 25 221-335 CoronaV Grant Imms MI | 28.59 | 0.16% | 55 | 0 | 55 | 0 | 55 |
| 26 221-336 CVD19 Infection Prevention | 1.58 | 0.01% | 3 | 0 | 3 | 0 | 3 |
| 27 221-337 ELC Contact Tracing Testing | 4.73 | 0.03% | 9 | 0 | 9 | 0 | 9 |
| 28 221-338 COVID IMMS | 860.00 | 4.93% | 1,648 | 0 | 1,648 | 0 | 1,648 |
| 29 221-339 PHEP Covid Response | 7.21 | 0.04% | 14 | 0 | 14 | 0 | 14 |
| 30 221-342 Covid/Flu Clinic | 2.48 | 0.01% | 5 | 0 | 5 | 0 | 5 |
| 31 221-343 ELC Contact Trace, Inv, Test | 619.06 | 3.55% | 1,186 | 0 | 1,186 | 0 | 1,186 |
| 33 221-361 Marijuana Grant | 33.26 | 0.19% | 64 | 0 | 64 | 0 | 64 |
| 34 221-365 AICC Local Programs | 43.83 | 0.25% | 84 | 0 | 84 | 0 | 84 |
| 35 221-369 AICC Naloxone | 19.95 | 0.11% | 38 | 0 | 38 | 0 | 38 |
| 36 221-370 Substance Community Correc | 189.39 | 1.09% | 363 | 0 | 363 | 0 | 363 |
| 37 221-371 Total Substance Abuse (AICC | 1,569.54 | 8.99% | 3,007 | 0 | 3,007 | 0 | 3,007 |
| 38 221-372 Substance Abuse Prevention | 406.57 | 2.33% | 779 | 0 | 779 | 0 | 779 |
| 39 221-373 AICC Women's Treatment | 95.48 | 0.55% | 183 | 0 | 183 | 0 | 183 |
| 40 221-376 Crippled Children (CSHCS) | 271.35 | 1.55% | 520 | 0 | 520 | 0 | 520 |
| 41 221-377 CSHCS Vaccine Initiative | 8.56 | 0.05% | 16 | 0 | 16 | 0 | 16 |
| 42 221-423 Maternal Support Services (M | 81.27 | 0.47% | 156 | 0 | 156 | 0 | 156 |
| 43 221-429 MCH Grant (Infant & Child He | 3.10 | 0.02% | 6 | 0 | 6 | 0 | 6 |
| 44 221-433 Infant Support Services (ISS) | 113.49 | 0.65% | 217 | 0 | 217 | 0 | 217 |
| 45 221-441 Hearing | 158.09 | 0.91% | 303 | 0 | 303 | 0 | 303 |
| 46 221-446 Vision | 193.22 | 1.11% | 370 | 0 | 370 | 0 | 370 |
| 47 221-456 WIC General | 2,070.16 | 11.86% | 3,967 | 0 | 3,967 | 0 | 3,967 |
| 48 221-459 WIC Peer Education | 355.03 | 2.03% | 680 | 0 | 680 | 0 | 680 |
| 49 221-460 IBCLC | 8.76 | 0.05% | 17 | 0 | 17 | 0 | 17 |
| 50 221-476 Blood Lead | 3.80 | 0.02% | 7 | 0 | 7 | 0 | 7 |
| 51 221-486 Medicaid Outreach | 0.70 | 0.00% | 1 | 0 | 1 | 0 | 1 |
| 52 221-506 Health Education | 2.01 | 0.01% | 4 | 0 | 4 | 0 | 4 |
| 53 221-720 Shared Services Grant | 4.42 | 0.03% | 8 | 0 | 8 | 0 | 8 |
| 54 221-801 Bioterrorism Planning | 289.31 | 1.66% | 554 | 0 | 554 | 0 | 554 |
| 55 221-807 CRI - City Readiness Initiative | 28.14 | 0.16% | 54 | 0 | 54 | 0 | 54 |

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Utilities - Health Dept Allocations

Dept:8 101-264 Utilities

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|------------------------------------|------------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 56 223-482 Respite Care | 168.32 | 0.96% | \$323 | \$0 | \$323 | \$0 | \$323 |
| 57 223-485 Case Coordination | 11.71 | 0.07% | 22 | 0 | 22 | 0 | 22 |
| 58 223-487 Care Management | 135.36 | 0.78% | 259 | 0 | 259 | 0 | 259 |
| 60 223-673 DOSA - Congregate Meals | 87.59 | 0.50% | 168 | 0 | 168 | 0 | 168 |
| 61 223-674 DOSA - Senior Center | 174.92 | 1.00% | 335 | 0 | 335 | 0 | 335 |
| 62 223-675 DOSA - Mobile Meals | 746.09 | 4.27% | 1,430 | 0 | 1,430 | 0 | 1,430 |
| 63 223-676 DOSA - Transportation | 48.44 | 0.28% | 93 | 0 | 93 | 0 | 93 |
| 64 223-677 DOSA - Home Chores | 155.68 | 0.89% | 298 | 0 | 298 | 0 | 298 |
| 65 223-891 Personal Care/Homemaker | 1,073.74 | 6.15% | 2,057 | 0 | 2,057 | 0 | 2,057 |
| 67 223-907 VAAA - Med Mgmt | 8.88 | 0.05% | 17 | 0 | 17 | 0 | 17 |
| Subtotal | 17,453.00 | 100.00% | 33,443 | 0 | 33,443 | 0 | 33,443 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$33,443 | | \$33,443 |

Basis Units: Square Footage by Program - Weighted by FTE

Source: Buildings and Grounds Department

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Utilities - Annex Allocations

Dept:8 101-264 Utilities

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 60 223-673 DOSA - Congregate Meals | 780 | 50.00% | \$1,583 | \$0 | \$1,583 | \$0 | \$1,583 |
| 61 223-674 DOSA - Senior Center | 780 | 50.00% | 1,583 | 0 | 1,583 | 0 | 1,583 |
| Subtotal | 1,560 | 100.00% | 3,166 | 0 | 3,166 | 0 | 3,166 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$3,166 | | \$3,166 |
| Basis Units: Square Footage by Program | | | | | | | |
| Source: Payroll | | | | | | | |

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Allocation Summary

Dept:8 101-264 Utilities

| Department | Utilities - Health Dept | Utilities - Annex | Total |
|--|----------------------------|----------------------|---------|
| 11 221-101 Administration & Policy Manag | \$2,245 | \$0 | \$2,245 |
| 12 221-102 Clerical | 2,740 | 0 | 2,740 |
| 13 221-205 General Environmental Health | 710 | 0 | 710 |
| 14 221-276 Food Service | 1,763 | 0 | 1,763 |
| 15 221-282 On Site Sewage (Tanks) | 1,871 | 0 | 1,871 |
| 16 221-286 Private Groundwater | 954 | 0 | 954 |
| 17 221-287 Supervision of Public Water | 1,179 | 0 | 1,179 |
| 19 221-316 Immunization | 1,752 | 0 | 1,752 |
| 20 221-317 Immunization Initiative | 460 | 0 | 460 |
| 22 221-330 Hep A | 0 | 0 | 0 |
| 23 221-333 IAPP | 15 | 0 | 15 |
| 24 221-334 Other Communicable Disease | 432 | 0 | 432 |
| 25 221-335 CoronaV Grant Imms MI | 55 | 0 | 55 |
| 26 221-336 CVD19 Infection Prevention | 3 | 0 | 3 |
| 27 221-337 ELC Contact Tracing Testing | 9 | 0 | 9 |
| 28 221-338 COVID IMMS | 1,648 | 0 | 1,648 |
| 29 221-339 PHEP Covid Response | 14 | 0 | 14 |
| 30 221-342 Covid/Flu Clinic | 5 | 0 | 5 |
| 31 221-343 ELC Contact Trace, Inv, Test | 1,186 | 0 | 1,186 |
| 33 221-361 Marijuana Grant | 64 | 0 | 64 |
| 34 221-365 AICC Local Programs | 84 | 0 | 84 |
| 35 221-369 AICC Naloxone | 38 | 0 | 38 |
| 36 221-370 Substance Community Correc | 363 | 0 | 363 |
| 37 221-371 Total Substance Abuse (AICC | 3,007 | 0 | 3,007 |
| 38 221-372 Substance Abuse Prevention | 779 | 0 | 779 |
| 39 221-373 AICC Women's Treatment | 183 | 0 | 183 |
| 40 221-376 Crippled Children (CSHCS) | 520 | 0 | 520 |
| 41 221-377 CSHCS Vaccine Initiative | 16 | 0 | 16 |
| 42 221-423 Maternal Support Services (M | 156 | 0 | 156 |
| 43 221-429 MCH Grant (Infant & Child He | 6 | 0 | 6 |
| 44 221-433 Infant Support Services (ISS) | 217 | 0 | 217 |
| 45 221-441 Hearing | 303 | 0 | 303 |
| 46 221-446 Vision | 370 | 0 | 370 |
| 47 221-456 WIC General | 3,967 | 0 | 3,967 |
| 48 221-459 WIC Peer Education | 680 | 0 | 680 |
| 49 221-460 IBCLC | 17 | 0 | 17 |
| 50 221-476 Blood Lead | 7 | 0 | 7 |
| 51 221-486 Medicaid Outreach | 1 | 0 | 1 |
| 52 221-506 Health Education | 4 | 0 | 4 |
| 53 221-720 Shared Services Grant | 8 | 0 | 8 |
| 54 221-801 Bioterrorism Planning | 554 | 0 | 554 |

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

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Allocation Summary

Dept:8 101-264 Utilities

| Department | Utilities - Health Dept | Utilities - Annex | Total |
|--|----------------------------|----------------------|-----------------|
| 55 221-807 CRI - City Readiness Initiative | \$54 | \$0 | \$54 |
| 56 223-482 Respite Care | 323 | 0 | 323 |
| 57 223-485 Case Coordination | 22 | 0 | 22 |
| 58 223-487 Care Management | 259 | 0 | 259 |
| 60 223-673 DOSA - Congregate Meals | 168 | 1,583 | 1,751 |
| 61 223-674 DOSA - Senior Center | 335 | 1,583 | 1,918 |
| 62 223-675 DOSA - Mobile Meals | 1,430 | 0 | 1,430 |
| 63 223-676 DOSA - Transportation | 93 | 0 | 93 |
| 64 223-677 DOSA - Home Chores | 298 | 0 | 298 |
| 65 223-891 Personal Care/Homemaker | 2,057 | 0 | 2,057 |
| 67 223-907 VAAA - Med Mgmt | 17 | 0 | 17 |
| Total | \$33,443 | \$3,166 | \$36,609 |

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

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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 FY2022 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 square footage weighted by reporting unit FTEs.
- **Annex Building** - The allocation for building and grounds maintenance identified to Fund 223 in the County's FY2022 2 CFR Part 200 Cost Allocation Plan is identified within this function and allocated to benefitting reporting units based on square footage.
- **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
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A. Department Costs

Dept:9 101-265 Building & Grounds

| 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 |
| 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 | | | | | | | |
| Health Dept Bldg & Grounds | P | 102,169 | 0 | 102,169 | 0 | 0 | 0 |
| Annex Bldg & Grounds | P | 10,349 | 0 | 0 | 10,349 | 0 | 0 |
| Phone/Network | P | (98) | 0 | 0 | 0 | (94) | (4) |
| Direct Services | P | 21 | 0 | 0 | 21 | 0 | 0 |
| Subtotal - Services & Supplies | | 112,441 | 0 | 102,169 | 10,370 | (94) | (4) |
| Department Cost Total | | 112,441 | 0 | 102,169 | 10,370 | (94) | (4) |
| Adjustments to Cost | | | | | | | |
| Subtotal - Adjustments | | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Costs After Adjustments | | 112,441 | 0 | 102,169 | 10,370 | (94) | (4) |
| General Admin Distribution | | | 0 | 0 | 0 | 0 | 0 |
| Grand Total | | \$112,441 | | \$102,169 | \$10,370 | \$(94) | \$(4) |

Lapeer County, Michigan
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B. Incoming Costs - (Default Spread Expense%)

Dept:9 101-265 Building & Grounds

No Indirect Costs

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

FY 2022
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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 | 1,171.46 | 6.71% | \$6,858 | \$0 | \$6,858 | \$0 | \$6,858 |
| 12 221-102 Clerical | 1,430.17 | 8.19% | 8,372 | 0 | 8,372 | 0 | 8,372 |
| 13 221-205 General Environmental Health | 370.48 | 2.12% | 2,169 | 0 | 2,169 | 0 | 2,169 |
| 14 221-276 Food Service | 920.14 | 5.27% | 5,386 | 0 | 5,386 | 0 | 5,386 |
| 15 221-282 On Site Sewage (Tanks) | 976.47 | 5.59% | 5,716 | 0 | 5,716 | 0 | 5,716 |
| 16 221-286 Private Groundwater | 497.87 | 2.85% | 2,915 | 0 | 2,915 | 0 | 2,915 |
| 17 221-287 Supervision of Public Water | 615.06 | 3.52% | 3,601 | 0 | 3,601 | 0 | 3,601 |
| 19 221-316 Immunization | 914.54 | 5.24% | 5,354 | 0 | 5,354 | 0 | 5,354 |
| 20 221-317 Immunization Initiative | 239.84 | 1.37% | 1,404 | 0 | 1,404 | 0 | 1,404 |
| 22 221-330 Hep A | 0.15 | 0.00% | 1 | 0 | 1 | 0 | 1 |
| 23 221-333 IAPP | 7.82 | 0.04% | 46 | 0 | 46 | 0 | 46 |
| 24 221-334 Other Communicable Disease | 225.19 | 1.29% | 1,318 | 0 | 1,318 | 0 | 1,318 |
| 25 221-335 CoronaV Grant Imms MI | 28.59 | 0.16% | 167 | 0 | 167 | 0 | 167 |
| 26 221-336 CVD19 Infection Prevention | 1.58 | 0.01% | 9 | 0 | 9 | 0 | 9 |
| 27 221-337 ELC Contact Tracing Testing | 4.73 | 0.03% | 28 | 0 | 28 | 0 | 28 |
| 28 221-338 COVID IMMS | 860.00 | 4.93% | 5,034 | 0 | 5,034 | 0 | 5,034 |
| 29 221-339 PHEP Covid Response | 7.21 | 0.04% | 42 | 0 | 42 | 0 | 42 |
| 30 221-342 Covid/Flu Clinic | 2.48 | 0.01% | 15 | 0 | 15 | 0 | 15 |
| 31 221-343 ELC Contact Trace, Inv, Test | 619.06 | 3.55% | 3,624 | 0 | 3,624 | 0 | 3,624 |
| 33 221-361 Marijuana Grant | 33.26 | 0.19% | 195 | 0 | 195 | 0 | 195 |
| 34 221-365 AICC Local Programs | 43.83 | 0.25% | 257 | 0 | 257 | 0 | 257 |
| 35 221-369 AICC Naloxone | 19.95 | 0.11% | 117 | 0 | 117 | 0 | 117 |
| 36 221-370 Substance Community Correc | 189.39 | 1.09% | 1,109 | 0 | 1,109 | 0 | 1,109 |
| 37 221-371 Total Substance Abuse (AICC | 1,569.54 | 8.99% | 9,188 | 0 | 9,188 | 0 | 9,188 |
| 38 221-372 Substance Abuse Prevention | 406.57 | 2.33% | 2,380 | 0 | 2,380 | 0 | 2,380 |
| 39 221-373 AICC Women's Treatment | 95.48 | 0.55% | 559 | 0 | 559 | 0 | 559 |
| 40 221-376 Crippled Children (CSHCS) | 271.35 | 1.55% | 1,588 | 0 | 1,588 | 0 | 1,588 |
| 41 221-377 CSHCS Vaccine Initiative | 8.56 | 0.05% | 50 | 0 | 50 | 0 | 50 |
| 42 221-423 Maternal Support Services (M | 81.27 | 0.47% | 476 | 0 | 476 | 0 | 476 |
| 43 221-429 MCH Grant (Infant & Child He | 3.10 | 0.02% | 18 | 0 | 18 | 0 | 18 |
| 44 221-433 Infant Support Services (ISS) | 113.49 | 0.65% | 664 | 0 | 664 | 0 | 664 |
| 45 221-441 Hearing | 158.09 | 0.91% | 925 | 0 | 925 | 0 | 925 |
| 46 221-446 Vision | 193.22 | 1.11% | 1,131 | 0 | 1,131 | 0 | 1,131 |
| 47 221-456 WIC General | 2,070.16 | 11.86% | 12,119 | 0 | 12,119 | 0 | 12,119 |
| 48 221-459 WIC Peer Education | 355.03 | 2.03% | 2,078 | 0 | 2,078 | 0 | 2,078 |
| 49 221-460 IBCLC | 8.76 | 0.05% | 51 | 0 | 51 | 0 | 51 |
| 50 221-476 Blood Lead | 3.80 | 0.02% | 22 | 0 | 22 | 0 | 22 |
| 51 221-486 Medicaid Outreach | 0.70 | 0.00% | 4 | 0 | 4 | 0 | 4 |
| 52 221-506 Health Education | 2.01 | 0.01% | 12 | 0 | 12 | 0 | 12 |
| 53 221-720 Shared Services Grant | 4.42 | 0.03% | 26 | 0 | 26 | 0 | 26 |
| 54 221-801 Bioterrorism Planning | 289.31 | 1.66% | 1,694 | 0 | 1,694 | 0 | 1,694 |
| 55 221-807 CRI - City Readiness Initiative | 28.14 | 0.16% | 165 | 0 | 165 | 0 | 165 |

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

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Buildings & Grounds - Health Building Allocations

Dept:9 101-265 Building & Grounds

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|------------------------------------|------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 56 223-482 Respite Care | 168.32 | 0.96% | \$985 | \$0 | \$985 | \$0 | \$985 |
| 57 223-485 Case Coordination | 11.71 | 0.07% | 69 | 0 | 69 | 0 | 69 |
| 58 223-487 Care Management | 135.36 | 0.78% | 792 | 0 | 792 | 0 | 792 |
| 60 223-673 DOSA - Congregate Meals | 87.59 | 0.50% | 513 | 0 | 513 | 0 | 513 |
| 61 223-674 DOSA - Senior Center | 174.92 | 1.00% | 1,024 | 0 | 1,024 | 0 | 1,024 |
| 62 223-675 DOSA - Mobile Meals | 746.09 | 4.27% | 4,368 | 0 | 4,368 | 0 | 4,368 |
| 63 223-676 DOSA - Transportation | 48.44 | 0.28% | 284 | 0 | 284 | 0 | 284 |
| 64 223-677 DOSA - Home Chores | 155.68 | 0.89% | 911 | 0 | 911 | 0 | 911 |
| 65 223-891 Personal Care/Homemaker | 1,073.74 | 6.15% | 6,286 | 0 | 6,286 | 0 | 6,286 |
| 67 223-907 VAAA - Med Mgmt | 8.88 | 0.05% | 52 | 0 | 52 | 0 | 52 |
| Subtotal | 17,453.00 | 100.00% | 102,169 | 0 | 102,169 | 0 | 102,169 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$102,169 | | \$102,169 |

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

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Buildings & Grounds - Annex Allocations

Dept:9 101-265 Building & Grounds

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|------------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 60 223-673 DOSA - Congregate Meals | 780 | 50.00% | \$5,185 | \$0 | \$5,185 | \$0 | \$5,185 |
| 61 223-674 DOSA - Senior Center | 780 | 50.00% | 5,185 | 0 | 5,185 | 0 | 5,185 |
| Subtotal | 1,560 | 100.00% | 10,370 | 0 | 10,370 | 0 | 10,370 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$10,370 | | \$10,370 |

Basis Units: Square Footage by Program
Source: Building and Grounds Department

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

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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 | 1.77 | 4.09% | \$(4) | \$0 | \$(4) | \$0 | \$(4) |
| 12 221-102 Clerical | 2.16 | 4.99% | (5) | 0 | (5) | 0 | (5) |
| 13 221-205 General Environmental Health | 0.98 | 2.27% | (2) | 0 | (2) | 0 | (2) |
| 14 221-276 Food Service | 2.43 | 5.64% | (5) | 0 | (5) | 0 | (5) |
| 15 221-282 On Site Sewage (Tanks) | 2.58 | 5.98% | (6) | 0 | (6) | 0 | (6) |
| 16 221-286 Private Groundwater | 1.32 | 3.05% | (3) | 0 | (3) | 0 | (3) |
| 17 221-287 Supervision of Public Water | 1.63 | 3.77% | (4) | 0 | (4) | 0 | (4) |
| 19 221-316 Immunization | 3.43 | 7.94% | (7) | 0 | (7) | 0 | (7) |
| 20 221-317 Immunization Initiative | 0.90 | 2.08% | (2) | 0 | (2) | 0 | (2) |
| 22 221-330 Hep A | 0.00 | 0.00% | (0) | 0 | (0) | 0 | (0) |
| 23 221-333 IAPP | 0.10 | 0.23% | (0) | 0 | (0) | 0 | (0) |
| 24 221-334 Other Communicable Disease | 1.00 | 2.32% | (2) | 0 | (2) | 0 | (2) |
| 25 221-335 CoronaV Grant Imms MI | 0.13 | 0.29% | (0) | 0 | (0) | 0 | (0) |
| 26 221-336 CVD19 Infection Prevention | 0.01 | 0.02% | (0) | 0 | (0) | 0 | (0) |
| 27 221-337 ELC Contact Tracing Testing | 0.02 | 0.05% | (0) | 0 | (0) | 0 | (0) |
| 28 221-338 COVID IMMS | 3.82 | 8.84% | (8) | 0 | (8) | 0 | (8) |
| 29 221-339 PHEP Covid Response | 0.03 | 0.07% | (0) | 0 | (0) | 0 | (0) |
| 30 221-342 Covid/Flu Clinic | 0.01 | 0.03% | (0) | 0 | (0) | 0 | (0) |
| 31 221-343 ELC Contact Trace, Inv, Test | 2.75 | 6.36% | (6) | 0 | (6) | 0 | (6) |
| 33 221-361 Marijuana Grant | 0.09 | 0.20% | (0) | 0 | (0) | 0 | (0) |
| 34 221-365 AICC Local Programs | 0.11 | 0.26% | (0) | 0 | (0) | 0 | (0) |
| 35 221-369 AICC Naloxone | 0.05 | 0.12% | (0) | 0 | (0) | 0 | (0) |
| 36 221-370 Substance Community Correc | 0.48 | 1.12% | (1) | 0 | (1) | 0 | (1) |
| 37 221-371 Total Substance Abuse (AICC | 4.01 | 9.29% | (9) | 0 | (9) | 0 | (9) |
| 38 221-372 Substance Abuse Prevention | 1.04 | 2.41% | (2) | 0 | (2) | 0 | (2) |
| 39 221-373 AICC Women's Treatment | 0.24 | 0.56% | (1) | 0 | (1) | 0 | (1) |
| 40 221-376 Crippled Children (CSHCS) | 1.21 | 2.79% | (3) | 0 | (3) | 0 | (3) |
| 41 221-377 CSHCS Vaccine Initiative | 0.04 | 0.09% | (0) | 0 | (0) | 0 | (0) |
| 42 221-423 Maternal Support Services (M | 0.89 | 2.06% | (2) | 0 | (2) | 0 | (2) |
| 43 221-429 MCH Grant (Infant & Child He | 0.03 | 0.08% | (0) | 0 | (0) | 0 | (0) |
| 44 221-433 Infant Support Services (ISS) | 1.24 | 2.88% | (3) | 0 | (3) | 0 | (3) |
| 45 221-441 Hearing | 0.85 | 1.96% | (2) | 0 | (2) | 0 | (2) |
| 46 221-446 Vision | 1.03 | 2.39% | (2) | 0 | (2) | 0 | (2) |
| 47 221-456 WIC General | 4.72 | 10.93% | (10) | 0 | (10) | 0 | (10) |
| 48 221-459 WIC Peer Education | 0.81 | 1.88% | (2) | 0 | (2) | 0 | (2) |
| 49 221-460 IBCLC | 0.10 | 0.22% | (0) | 0 | (0) | 0 | (0) |
| 50 221-476 Blood Lead | 0.05 | 0.11% | (0) | 0 | (0) | 0 | (0) |
| 51 221-486 Medicaid Outreach | 0.01 | 0.02% | (0) | 0 | (0) | 0 | (0) |
| 52 221-506 Health Education | 0.03 | 0.06% | (0) | 0 | (0) | 0 | (0) |
| 53 221-720 Shared Services Grant | 0.06 | 0.13% | (0) | 0 | (0) | 0 | (0) |
| 54 221-801 Bioterrorism Planning | 0.96 | 2.21% | (2) | 0 | (2) | 0 | (2) |
| 55 221-807 CRI - City Readiness Initiative | 0.09 | 0.22% | (0) | 0 | (0) | 0 | (0) |

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Phone - Health Dept Allocations

Dept:9 101-265 Building & Grounds

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-------|-----------------------|---------------------|---------------|--------------------------|----------------------|---------------|
| Subtotal | 43.19 | 100.00% | (94) | 0 | (94) | 0 | (94) |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$(94) | | \$(94) |

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

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

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Phone - Seniors Allocations

Dept:9 101-265 Building & Grounds

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|------------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|--------------|
| 56 223-482 Respite Care | 1.25 | 6.45% | \$(0) | \$0 | \$(0) | \$0 | \$(0) |
| 57 223-485 Case Coordination | 0.09 | 0.45% | (0) | 0 | (0) | 0 | (0) |
| 58 223-487 Care Management | 1.01 | 5.18% | (0) | 0 | (0) | 0 | (0) |
| 60 223-673 DOSA - Congregate Meals | 0.65 | 3.36% | (0) | 0 | (0) | 0 | (0) |
| 61 223-674 DOSA - Senior Center | 1.30 | 6.70% | (0) | 0 | (0) | 0 | (0) |
| 62 223-675 DOSA - Mobile Meals | 5.55 | 28.58% | (1) | 0 | (1) | 0 | (1) |
| 63 223-676 DOSA - Transportation | 0.36 | 1.86% | (0) | 0 | (0) | 0 | (0) |
| 64 223-677 DOSA - Home Chores | 1.16 | 5.96% | (0) | 0 | (0) | 0 | (0) |
| 65 223-891 Personal Care/Homemaker | 7.98 | 41.13% | (2) | 0 | (2) | 0 | (2) |
| 67 223-907 VAAA - Med Mgmt | 0.07 | 0.34% | (0) | 0 | (0) | 0 | (0) |
| Subtotal | 19.40 | 100.00% | (4) | 0 | (4) | 0 | (4) |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$(4) | | \$(4) |

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

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

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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 | \$6,858 | \$0 | \$(4) | \$0 | \$6,854 |
| 12 221-102 Clerical | 8,372 | 0 | (5) | 0 | 8,367 |
| 13 221-205 General Environmental Health | 2,169 | 0 | (2) | 0 | 2,167 |
| 14 221-276 Food Service | 5,386 | 0 | (5) | 0 | 5,381 |
| 15 221-282 On Site Sewage (Tanks) | 5,716 | 0 | (6) | 0 | 5,711 |
| 16 221-286 Private Groundwater | 2,915 | 0 | (3) | 0 | 2,912 |
| 17 221-287 Supervision of Public Water | 3,601 | 0 | (4) | 0 | 3,597 |
| 19 221-316 Immunization | 5,354 | 0 | (7) | 0 | 5,346 |
| 20 221-317 Immunization Initiative | 1,404 | 0 | (2) | 0 | 1,402 |
| 22 221-330 Hep A | 1 | 0 | (0) | 0 | 1 |
| 23 221-333 IAPP | 46 | 0 | (0) | 0 | 46 |
| 24 221-334 Other Communicable Disease | 1,318 | 0 | (2) | 0 | 1,316 |
| 25 221-335 CoronaV Grant Imms MI | 167 | 0 | (0) | 0 | 167 |
| 26 221-336 CVD19 Infection Prevention | 9 | 0 | (0) | 0 | 9 |
| 27 221-337 ELC Contact Tracing Testing | 28 | 0 | (0) | 0 | 28 |
| 28 221-338 COVID IMMS | 5,034 | 0 | (8) | 0 | 5,026 |
| 29 221-339 PHEP Covid Response | 42 | 0 | (0) | 0 | 42 |
| 30 221-342 Covid/Flu Clinic | 15 | 0 | (0) | 0 | 14 |
| 31 221-343 ELC Contact Trace, Inv, Test | 3,624 | 0 | (6) | 0 | 3,618 |
| 33 221-361 Marijuana Grant | 195 | 0 | (0) | 0 | 195 |
| 34 221-365 AICC Local Programs | 257 | 0 | (0) | 0 | 256 |
| 35 221-369 AICC Naloxone | 117 | 0 | (0) | 0 | 117 |
| 36 221-370 Substance Community Correc | 1,109 | 0 | (1) | 0 | 1,108 |
| 37 221-371 Total Substance Abuse (AICC | 9,188 | 0 | (9) | 0 | 9,179 |
| 38 221-372 Substance Abuse Prevention | 2,380 | 0 | (2) | 0 | 2,378 |
| 39 221-373 AICC Women's Treatment | 559 | 0 | (1) | 0 | 558 |
| 40 221-376 Crippled Children (CSHCS) | 1,588 | 0 | (3) | 0 | 1,586 |
| 41 221-377 CSHCS Vaccine Initiative | 50 | 0 | (0) | 0 | 50 |
| 42 221-423 Maternal Support Services (M | 476 | 0 | (2) | 0 | 474 |
| 43 221-429 MCH Grant (Infant & Child He | 18 | 0 | (0) | 0 | 18 |
| 44 221-433 Infant Support Services (ISS) | 664 | 0 | (3) | 0 | 662 |
| 45 221-441 Hearing | 925 | 0 | (2) | 0 | 924 |
| 46 221-446 Vision | 1,131 | 0 | (2) | 0 | 1,129 |
| 47 221-456 WIC General | 12,119 | 0 | (10) | 0 | 12,108 |
| 48 221-459 WIC Peer Education | 2,078 | 0 | (2) | 0 | 2,077 |
| 49 221-460 IBCLC | 51 | 0 | (0) | 0 | 51 |
| 50 221-476 Blood Lead | 22 | 0 | (0) | 0 | 22 |
| 51 221-486 Medicaid Outreach | 4 | 0 | (0) | 0 | 4 |
| 52 221-506 Health Education | 12 | 0 | (0) | 0 | 12 |
| 53 221-720 Shared Services Grant | 26 | 0 | (0) | 0 | 26 |
| 54 221-801 Bioterrorism Planning | 1,694 | 0 | (2) | 0 | 1,692 |

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Allocation Summary

Dept:9 101-265 Building & Grounds

| Department | Buildings & Grounds - Health | Buildings & Grounds - Annex | Phone - Health Dept | Phone - Seniors | Total |
|--|------------------------------------|-----------------------------------|------------------------|--------------------|------------------|
| 55 221-807 CRI - City Readiness Initiative | \$165 | \$0 | \$(0) | \$0 | \$165 |
| 56 223-482 Respite Care | 985 | 0 | 0 | (0) | 985 |
| 57 223-485 Case Coordination | 69 | 0 | 0 | (0) | 69 |
| 58 223-487 Care Management | 792 | 0 | 0 | (0) | 792 |
| 60 223-673 DOSA - Congregate Meals | 513 | 5,185 | 0 | (0) | 5,698 |
| 61 223-674 DOSA - Senior Center | 1,024 | 5,185 | 0 | (0) | 6,209 |
| 62 223-675 DOSA - Mobile Meals | 4,368 | 0 | 0 | (1) | 4,366 |
| 63 223-676 DOSA - Transportation | 284 | 0 | 0 | (0) | 283 |
| 64 223-677 DOSA - Home Chores | 911 | 0 | 0 | (0) | 911 |
| 65 223-891 Personal Care/Homemaker | 6,286 | 0 | 0 | (2) | 6,284 |
| 67 223-907 VAAA - Med Mgmt | 52 | 0 | 0 | (0) | 52 |
| Total | \$102,169 | \$10,370 | \$(94) | \$(4) | \$112,441 |

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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
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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 |
|--------------------------------------|----|-----------|------------------|-----------------------------------|---------------------|--|-----------|
| Personnel Costs | | | | | | | |
| Salaries | S1 | 2,074,038 | 0 | 140,139 | 94,719 | 43,812 | 1,795,368 |
| Salary % Split | | | .00% | 6.76% | 4.57% | 2.11% | 86.56% |
| Benefits | S | 878,089 | 0 | 59,331 | 40,101 | 18,549 | 760,108 |
| Subtotal - Personnel Costs | | 2,952,127 | 0 | 199,469 | 134,821 | 62,361 | 2,555,476 |
| Services & Supplies Cost | | | | | | | |
| 728 000 Postage | P | 10,112 | 0 | 2,599 | 0 | 459 | 7,055 |
| 729 000 Printing and Binding | P | 2,150 | 0 | 0 | 0 | 128 | 2,022 |
| 730 000 Office Supplies | P | 6,888 | 0 | 2,675 | 254 | (491) | 4,449 |
| 730 010 Supplies - Other | P | 178,179 | 0 | 21,340 | 15,993 | 928 | 139,919 |
| 730 030 Medical Supplies | P | 115,017 | 0 | 0 | 0 | 0 | 115,017 |
| 801 030 Consultant - Other | P | 46,667 | 0 | 46,667 | 0 | 0 | 0 |
| 801 060 Professional & Contractual | P | 4,157 | 0 | 882 | 0 | 138 | 3,137 |
| 802 000 Health Services | P | 474 | 0 | 0 | 0 | 0 | 474 |
| 809 000 Subscriptions | P | 97 | 0 | 97 | 0 | 0 | 0 |
| 813 000 Contracted Services | P | 110,440 | 0 | 1,442 | 0 | 0 | 108,998 |
| 839 001 Lab Charges-Water Testing | P | 249 | 0 | 0 | 0 | 0 | 249 |
| 850 000 Telephone | P | 30,391 | 0 | 227 | 0 | 193 | 29,971 |
| 850.200 Technology License | P | 7,231 | 0 | 0 | 0 | 5,967 | 1,264 |
| 860 000 Mileage/Pool Car | P | 2,524 | 0 | 38 | 0 | 4 | 2,482 |
| 860.010 Travel - Other | P | 147 | 0 | 0 | 0 | 0 | 147 |
| 860 050 Mileage-Reimburs | P | 11,260 | 0 | 1,155 | 0 | 0 | 10,105 |
| 900 000 Advertisements | P | 443 | 0 | 0 | 0 | 0 | 443 |
| 933 000 Office Equipment Maintenance | P | 22,255 | 0 | 2,758 | 0 | 538 | 18,958 |
| 941 000 Equip Rental / Lease | P | 280 | 0 | 0 | 0 | 0 | 280 |
| 956 000 Employee Training | P | 6,735 | 0 | 4,591 | 0 | 1,308 | 837 |
| 957 000 Memberships | P | 39,179 | 0 | 38,199 | 0 | 30 | 950 |
| 969 000 Cost Allocation | D | 546,538 | 0 | 0 | 0 | 0 | 0 |
| 976 010 Bldg Repair / Improvement | P | 16,686 | 0 | 7,182 | 0 | 524 | 8,980 |

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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 |
|--------------------------------------|---|--------------------|------------------|-----------------------------------|---------------------|--|--------------------|
| 980 000 Vehicle | D | 89,260 | 0 | 0 | 0 | 0 | 0 |
| Subtotal - Services & Supplies | | 1,247,360 | 0 | 129,852 | 16,247 | 9,726 | 455,736 |
| Department Cost Total | | 4,199,486 | 0 | 329,322 | 151,068 | 72,086 | 3,011,212 |
| Adjustments to Cost | | | | | | | |
| 969 000 Cost Allocation | D | (546,538) | 0 | 0 | 0 | 0 | 0 |
| 980 000 Vehicle | D | (89,260) | 0 | 0 | 0 | 0 | 0 |
| Subtotal - Adjustments | | (635,798) | 0 | 0 | 0 | 0 | 0 |
| Total Costs After Adjustments | | 3,563,688 | 0 | 329,322 | 151,068 | 72,086 | 3,011,212 |
| General Admin Distribution | | | 0 | 0 | 0 | 0 | 0 |
| Grand Total | | \$3,563,688 | | \$329,322 | \$151,068 | \$72,086 | \$3,011,212 |
| | | | | | | | not allocated |

Lapeer County, Michigan
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B. Incoming Costs - (Default Spread Expense%)

Dept:10 221 Health Department

No Indirect Costs

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Lapeer County, Michigan
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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 Mana | 1 | 100.00% | \$329,322 | \$0 | \$329,322 | \$0 | \$329,322 |
| Subtotal | 1 | 100.00% | 329,322 | 0 | 329,322 | 0 | 329,322 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$329,322 | | \$329,322 |

Basis Units: Direct to RU 221-101
Source:

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

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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% | \$151,068 | \$0 | \$151,068 | \$0 | \$151,068 |
| Subtotal | 1 | 100.00% | 151,068 | 0 | 151,068 | 0 | 151,068 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$151,068 | | \$151,068 |

Basis Units: Direct to RU 221-102
Source:

Lapeer County, Michigan
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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% | \$72,086 | \$0 | \$72,086 | \$0 | \$72,086 |
| Subtotal | 1 | 100.00% | 72,086 | 0 | 72,086 | 0 | 72,086 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$72,086 | | \$72,086 |

Basis Units: Direct to RU 221-205
Source:

Lapeer County, Michigan
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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 | \$329,322 | \$0 | \$0 | \$0 | \$329,322 |
| 12 221-102 Clerical | 0 | 151,068 | 0 | 0 | 151,068 |
| 13 221-205 General Environmental Health | 0 | 0 | 72,086 | 0 | 72,086 |
| Total | \$329,322 | \$151,068 | \$72,086 | \$0 | \$552,476 |

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

FY 2022
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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

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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 |
| Salary % Split | | | .00% | .00% |
| Benefits | S | 0 | 0 | 0 |
| Subtotal - Services & Supplies | | <hr/> 0 | <hr/> 0 | <hr/> 0 |
| Department Cost Total | | 0 | 0 | 0 |
| Adjustments to Cost | | | | |
| Subtotal - Adjustments | | <hr/> 0 | <hr/> 0 | <hr/> 0 |
| Total Costs After Adjustments | | 0 | 0 | 0 |
| General Admin Distribution | | | 0 | 0 |
| Grand Total | | <hr/> <hr/> \$0 | <hr/> <hr/> \$0 | |

Lapeer County, Michigan
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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 | \$3,499 | \$0 | \$3,499 |
| Subtotal - Building Depreciation | 3,499 | 0 | 3,499 |
| 2 Admin - Health Dept | 1,170 | 0 | 1,170 |
| Subtotal - 101-172 Administration | 1,170 | 0 | 1,170 |
| 3 General Acct'g - Health Dept | 798 | 0 | 798 |
| 3 Accts Payable - Health Dept | 1,192 | 0 | 1,192 |
| 3 Payroll - Health Dept | 252 | 0 | 252 |
| 3 Term. Payout - Health Dept | 715 | 0 | 715 |
| Subtotal - 101-191 Accounting | 2,957 | 0 | 2,957 |
| 4 Network Support - Health Department | 2,387 | 0 | 2,387 |
| Subtotal - 101-228 Computer Operation | 2,387 | 0 | 2,387 |
| 5 Acc'ting Services - Health Dept | 308 | 0 | 308 |
| 5 Professional Services - Health Department | 42 | 0 | 42 |
| Subtotal - 101-239 Professional Services | 350 | 0 | 350 |
| 6 Liability Insurance - Health Dept | 662 | 0 | 662 |
| 6 Property Insurance - Health Bldg | 418 | 0 | 418 |
| Subtotal - 101-242 Insurance | 1,080 | 0 | 1,080 |
| 7 Cash Receipts - Health Dept | 817 | 0 | 817 |
| 7 Accounts Payable - Health Dept | 301 | 0 | 301 |
| 7 Phones - Health Dept | 191 | 0 | 191 |
| Subtotal - 101-253 Treasurer | 1,309 | 0 | 1,309 |
| 8 Utilities - Health Dept | 2,245 | 0 | 2,245 |
| Subtotal - 101-264 Utilities | 2,245 | 0 | 2,245 |
| 9 Buildings & Grounds - Health Building | 6,858 | 0 | 6,858 |
| 9 Phone - Health Dept | (4) | 0 | (4) |
| Subtotal - 101-265 Building & Grounds | 6,854 | 0 | 6,854 |
| 10 221-101 Admin & Policy Mgmt Support | 329,322 | 0 | 329,322 |

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2 CFR Part 200 Health Senior Department Cost Study

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B. Incoming Costs - (Default Spread Custom%)

Dept:11 221-101 Administration & Policy Management Support

| Department | First Incoming | Second Incoming | Health Dept Admin |
|--|----------------|-----------------|-------------------|
| Subtotal - 221 Health Department | \$329,322 | \$0 | \$329,322 |
| 11 Health Dept Admin | 0 | 9,907 | 9,907 |
| Subtotal - 221-101 Administration & Po | 0 | 9,907 | 9,907 |
| 12 Clerical | 0 | 6,502 | 6,502 |
| Subtotal - 221-102 Clerical | 0 | 6,502 | 6,502 |
| Total Incoming | 351,173 | 16,409 | 367,582 |
| C. Total Allocated | | \$367,582 | \$367,582 |
| | | | 100.00% |

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

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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 Management Support | 1.77 | 2.82% | \$9,907 | \$0 | \$9,907 | \$0 | \$9,907 |
| 12 221-102 Clerical | 2.16 | 3.44% | 12,095 | 0 | 12,095 | 582 | 12,677 |
| 13 221-205 General Environmental Health | 0.98 | 1.57% | 5,498 | 0 | 5,498 | 264 | 5,762 |
| 14 221-276 Food Service | 2.43 | 3.89% | 13,655 | 0 | 13,655 | 657 | 14,311 |
| 15 221-282 On Site Sewage (Tanks) | 2.58 | 4.13% | 14,491 | 0 | 14,491 | 697 | 15,188 |
| 16 221-286 Private Groundwater | 1.32 | 2.10% | 7,388 | 0 | 7,388 | 355 | 7,744 |
| 17 221-287 Supervision of Public Water | 1.63 | 2.60% | 9,128 | 0 | 9,128 | 439 | 9,566 |
| 19 221-316 Immunization | 3.43 | 5.48% | 19,231 | 0 | 19,231 | 925 | 20,156 |
| 20 221-317 Immunization Initiative | 0.90 | 1.44% | 5,043 | 0 | 5,043 | 243 | 5,286 |
| 22 221-330 Hep A | 0.00 | 0.00% | 11 | 0 | 11 | 1 | 12 |
| 23 221-333 IAPP | 0.10 | 0.16% | 567 | 0 | 567 | 27 | 594 |
| 24 221-334 Other Communicable Disease | 1.00 | 1.60% | 5,610 | 0 | 5,610 | 270 | 5,880 |
| 25 221-335 CoronaV Grant Imms MI | 0.13 | 0.20% | 712 | 0 | 712 | 34 | 747 |
| 26 221-336 CVD19 Infection Prevention | 0.01 | 0.01% | 39 | 0 | 39 | 2 | 41 |
| 27 221-337 ELC Contact Tracing Testing | 0.02 | 0.03% | 118 | 0 | 118 | 6 | 123 |
| 28 221-338 COVID IMMS | 3.82 | 6.10% | 21,425 | 0 | 21,425 | 1,030 | 22,455 |
| 29 221-339 PHEP Covid Response | 0.03 | 0.05% | 180 | 0 | 180 | 9 | 188 |
| 30 221-342 Covid/Flu Clinic | 0.01 | 0.02% | 62 | 0 | 62 | 3 | 65 |
| 31 221-343 ELC Contact Trace, Inv, Test | 2.75 | 4.39% | 15,422 | 0 | 15,422 | 742 | 16,164 |
| 33 221-361 Marijuana Grant | 0.09 | 0.14% | 477 | 0 | 477 | 23 | 500 |
| 34 221-365 AICC Local Programs | 0.11 | 0.18% | 628 | 0 | 628 | 30 | 659 |
| 35 221-369 AICC Naloxone | 0.05 | 0.08% | 286 | 0 | 286 | 14 | 300 |
| 36 221-370 Substance Community Correc | 0.48 | 0.77% | 2,715 | 0 | 2,715 | 131 | 2,846 |
| 37 221-371 Total Substance Abuse (AICC | 4.01 | 6.41% | 22,502 | 0 | 22,502 | 1,082 | 23,584 |
| 38 221-372 Substance Abuse Prevention | 1.04 | 1.66% | 5,829 | 0 | 5,829 | 280 | 6,109 |
| 39 221-373 AICC Women's Treatment | 0.24 | 0.39% | 1,369 | 0 | 1,369 | 66 | 1,435 |
| 40 221-376 Crippled Children (CSHCS) | 1.21 | 1.93% | 6,760 | 0 | 6,760 | 325 | 7,085 |
| 41 221-377 CSHCS Vaccine Initiative | 0.04 | 0.06% | 213 | 0 | 213 | 10 | 223 |
| 42 221-423 Maternal Support Services (M | 0.89 | 1.42% | 4,993 | 0 | 4,993 | 240 | 5,233 |
| 43 221-429 MCH Grant (Infant & Child He | 0.03 | 0.05% | 191 | 0 | 191 | 9 | 200 |
| 44 221-433 Infant Support Services (ISS) | 1.24 | 1.99% | 6,973 | 0 | 6,973 | 335 | 7,309 |
| 45 221-441 Hearing | 0.85 | 1.35% | 4,746 | 0 | 4,746 | 228 | 4,974 |
| 46 221-446 Vision | 1.03 | 1.65% | 5,801 | 0 | 5,801 | 279 | 6,080 |
| 47 221-456 WIC General | 4.72 | 7.55% | 26,496 | 0 | 26,496 | 1,274 | 27,770 |
| 48 221-459 WIC Peer Education | 0.81 | 1.29% | 4,544 | 0 | 4,544 | 219 | 4,763 |
| 49 221-460 IBCLC | 0.10 | 0.15% | 539 | 0 | 539 | 26 | 564 |
| 50 221-476 Blood Lead | 0.05 | 0.08% | 275 | 0 | 275 | 13 | 288 |
| 51 221-486 Medicaid Outreach | 0.01 | 0.01% | 50 | 0 | 50 | 2 | 53 |
| 52 221-506 Health Education | 0.03 | 0.04% | 146 | 0 | 146 | 7 | 153 |
| 53 221-720 Shared Services Grant | 0.06 | 0.09% | 320 | 0 | 320 | 15 | 335 |
| 54 221-801 Bioterrorism Planning | 0.96 | 1.53% | 5,363 | 0 | 5,363 | 258 | 5,621 |
| 55 221-807 CRI - City Readiness Initiative | 0.09 | 0.15% | 522 | 0 | 522 | 25 | 547 |

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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 |
|------------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 56 223-482 Respite Care | 1.25 | 2.00% | \$7,018 | \$0 | \$7,018 | \$337 | \$7,356 |
| 57 223-485 Case Coordination | 0.09 | 0.14% | 488 | 0 | 488 | 23 | 512 |
| 58 223-487 Care Management | 1.01 | 1.61% | 5,644 | 0 | 5,644 | 271 | 5,915 |
| 60 223-673 DOSA - Congregate Meals | 0.65 | 1.04% | 3,652 | 0 | 3,652 | 176 | 3,828 |
| 61 223-674 DOSA - Senior Center | 1.30 | 2.08% | 7,293 | 0 | 7,293 | 351 | 7,644 |
| 62 223-675 DOSA - Mobile Meals | 5.55 | 8.86% | 31,108 | 0 | 31,108 | 1,496 | 32,604 |
| 63 223-676 DOSA - Transportation | 0.36 | 0.58% | 2,020 | 0 | 2,020 | 97 | 2,117 |
| 64 223-677 DOSA - Home Chores | 1.16 | 1.85% | 6,491 | 0 | 6,491 | 312 | 6,803 |
| 65 223-891 Personal Care/Homemaker | 7.98 | 12.75% | 44,768 | 0 | 44,768 | 2,153 | 46,921 |
| 67 223-907 VAAA - Med Mgmt | 0.07 | 0.11% | 370 | 0 | 370 | 18 | 388 |
| Subtotal | 62.60 | 100.00% | 351,173 | 0 | 351,173 | 16,409 | 367,582 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$351,173 | | \$367,582 |

Basis Units: FTEs

Source: Payroll Report

Lapeer County, Michigan
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Allocation Summary

Dept:11 221-101 Administration & Policy Management Support

| Department | Health Dept Admin | Total |
|--|----------------------|---------|
| 11 221-101 Administration & Policy Manag | \$9,907 | \$9,907 |
| 12 221-102 Clerical | 12,677 | 12,677 |
| 13 221-205 General Environmental Health | 5,762 | 5,762 |
| 14 221-276 Food Service | 14,311 | 14,311 |
| 15 221-282 On Site Sewage (Tanks) | 15,188 | 15,188 |
| 16 221-286 Private Groundwater | 7,744 | 7,744 |
| 17 221-287 Supervision of Public Water | 9,566 | 9,566 |
| 19 221-316 Immunization | 20,156 | 20,156 |
| 20 221-317 Immunization Initiative | 5,286 | 5,286 |
| 22 221-330 Hep A | 12 | 12 |
| 23 221-333 IAPP | 594 | 594 |
| 24 221-334 Other Communicable Disease | 5,880 | 5,880 |
| 25 221-335 CoronaV Grant Imms MI | 747 | 747 |
| 26 221-336 CVD19 Infection Prevention | 41 | 41 |
| 27 221-337 ELC Contact Tracing Testing | 123 | 123 |
| 28 221-338 COVID IMMS | 22,455 | 22,455 |
| 29 221-339 PHEP Covid Response | 188 | 188 |
| 30 221-342 Covid/Flu Clinic | 65 | 65 |
| 31 221-343 ELC Contact Trace, Inv, Test | 16,164 | 16,164 |
| 33 221-361 Marijuana Grant | 500 | 500 |
| 34 221-365 AICC Local Programs | 659 | 659 |
| 35 221-369 AICC Naloxone | 300 | 300 |
| 36 221-370 Substance Community Correc | 2,846 | 2,846 |
| 37 221-371 Total Substance Abuse (AICC | 23,584 | 23,584 |
| 38 221-372 Substance Abuse Prevention | 6,109 | 6,109 |
| 39 221-373 AICC Women's Treatment | 1,435 | 1,435 |
| 40 221-376 Crippled Children (CSHCS) | 7,085 | 7,085 |
| 41 221-377 CSHCS Vaccine Initiative | 223 | 223 |
| 42 221-423 Maternal Support Services (M | 5,233 | 5,233 |
| 43 221-429 MCH Grant (Infant & Child He | 200 | 200 |
| 44 221-433 Infant Support Services (ISS) | 7,309 | 7,309 |
| 45 221-441 Hearing | 4,974 | 4,974 |
| 46 221-446 Vision | 6,080 | 6,080 |
| 47 221-456 WIC General | 27,770 | 27,770 |
| 48 221-459 WIC Peer Education | 4,763 | 4,763 |
| 49 221-460 IBCLC | 564 | 564 |
| 50 221-476 Blood Lead | 288 | 288 |
| 51 221-486 Medicaid Outreach | 53 | 53 |
| 52 221-506 Health Education | 153 | 153 |
| 53 221-720 Shared Services Grant | 335 | 335 |
| 54 221-801 Bioterrorism Planning | 5,621 | 5,621 |

Lapeer County, Michigan
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Allocation Summary

Dept:11 221-101 Administration & Policy Management Support

| Department | Health Dept Admin | Total |
|--|----------------------|------------------|
| 55 221-807 CRI - City Readiness Initiative | \$547 | \$547 |
| 56 223-482 Respite Care | 7,356 | 7,356 |
| 57 223-485 Case Coordination | 512 | 512 |
| 58 223-487 Care Management | 5,915 | 5,915 |
| 60 223-673 DOSA - Congregate Meals | 3,828 | 3,828 |
| 61 223-674 DOSA - Senior Center | 7,644 | 7,644 |
| 62 223-675 DOSA - Mobile Meals | 32,604 | 32,604 |
| 63 223-676 DOSA - Transportation | 2,117 | 2,117 |
| 64 223-677 DOSA - Home Chores | 6,803 | 6,803 |
| 65 223-891 Personal Care/Homemaker | 46,921 | 46,921 |
| 67 223-907 VAAA - Med Mgmt | 388 | 388 |
| Total | \$367,582 | \$367,582 |

Lapeer County, Michigan
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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 the number of revenue and expenditure transactions posted to the ledger.

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

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

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A. Department Costs

Dept:12 221-102 Clerical

| Description | | Amount | General Admin | Clerical |
|--------------------------------------|---|-----------------|------------------|-----------------|
| <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 |
| Department Cost Total | | 0 | 0 | 0 |
| Adjustments to Cost | | | | |
| Subtotal - Adjustments | | <hr/> 0 | <hr/> 0 | <hr/> 0 |
| Total Costs After Adjustments | | 0 | 0 | 0 |
| General Admin Distribution | | | 0 | 0 |
| Grand Total | | <hr/> <hr/> \$0 | <hr/> <hr/> \$0 | <hr/> <hr/> \$0 |

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B. Incoming Costs - (Default Spread Custom%)

Dept:12 221-102 Clerical

| Department | First Incoming | Second Incoming | Clerical |
|--|----------------|-----------------|----------|
| 1 Health Building Depreciation | \$4,272 | \$0 | \$4,272 |
| Subtotal - Building Depreciation | 4,272 | 0 | 4,272 |
| 2 Admin - Health Dept | 1,428 | 0 | 1,428 |
| Subtotal - 101-172 Administration | 1,428 | 0 | 1,428 |
| 3 General Acct'g - Health Dept | 410 | 0 | 410 |
| 3 Accts Payable - Health Dept | 11 | 0 | 11 |
| 3 Payroll - Health Dept | 308 | 0 | 308 |
| 3 Term. Payout - Health Dept | 483 | 0 | 483 |
| Subtotal - 101-191 Accounting | 1,212 | 0 | 1,212 |
| 4 Network Support - Health Department | 2,915 | 0 | 2,915 |
| Subtotal - 101-228 Computer Operation | 2,915 | 0 | 2,915 |
| 5 Acc'ting Services - Health Dept | 158 | 0 | 158 |
| 5 Professional Services - Health Departm | 52 | 0 | 52 |
| 5 Labor Relations - Health Department | 64 | 0 | 64 |
| Subtotal - 101-239 Professional Service | 274 | 0 | 274 |
| 6 Liability Insurance - Health Dept | 808 | 0 | 808 |
| 6 Property Insurance - Health Bldg | 510 | 0 | 510 |
| Subtotal - 101-242 Insurance | 1,319 | 0 | 1,319 |
| 7 Cash Receipts - Health Dept | 419 | 0 | 419 |
| 7 Accounts Payable - Health Dept | 3 | 0 | 3 |
| 7 Phones - Health Dept | 234 | 0 | 234 |
| Subtotal - 101-253 Treasurer | 656 | 0 | 656 |
| 8 Utilities - Health Dept | 2,740 | 0 | 2,740 |
| Subtotal - 101-264 Utilities | 2,740 | 0 | 2,740 |
| 9 Buildings & Grounds - Health Building | 8,372 | 0 | 8,372 |
| 9 Phone - Health Dept | (5) | 0 | (5) |
| Subtotal - 101-265 Building & Grounds | 8,367 | 0 | 8,367 |
| 10 221-102 Clerical | 151,068 | 0 | 151,068 |

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B. Incoming Costs - (Default Spread Custom%)

Dept:12 221-102 Clerical

| Department | First Incoming | Second Incoming | Clerical |
|--|-------------------|--------------------|-----------|
| Subtotal - 221 Health Department | \$151,068 | \$0 | \$151,068 |
| 11 Health Dept Admin | 12,095 | 582 | 12,677 |
| Subtotal - 221-101 Administration & Po | 12,095 | 582 | 12,677 |
| 12 Clerical | 0 | 3,337 | 3,337 |
| Subtotal - 221-102 Clerical | 0 | 3,337 | 3,337 |
| Total Incoming | 186,345 | 3,918 | 190,263 |
| C. Total Allocated | | \$190,263 | \$190,263 |
| | | | 100.00% |

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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 | 417 | 3.49% | \$6,502 | \$0 | \$6,502 | \$0 | \$6,502 |
| 12 221-102 Clerical | 214 | 1.79% | 3,337 | 0 | 3,337 | 0 | 3,337 |
| 13 221-205 General Environmental Health | 396 | 3.31% | 6,175 | 0 | 6,175 | 137 | 6,312 |
| 14 221-276 Food Service | 418 | 3.50% | 6,518 | 0 | 6,518 | 145 | 6,662 |
| 15 221-282 On Site Sewage (Tanks) | 363 | 3.04% | 5,660 | 0 | 5,660 | 126 | 5,786 |
| 16 221-286 Private Groundwater | 318 | 2.66% | 4,958 | 0 | 4,958 | 110 | 5,068 |
| 17 221-287 Supervision of Public Water | 246 | 2.06% | 3,836 | 0 | 3,836 | 85 | 3,921 |
| 18 221-315 Vaccine Quality Assurance | 21 | 0.18% | 327 | 0 | 327 | 7 | 335 |
| 19 221-316 Immunization | 393 | 3.29% | 6,128 | 0 | 6,128 | 136 | 6,264 |
| 20 221-317 Immunization Initiative | 211 | 1.77% | 3,290 | 0 | 3,290 | 73 | 3,363 |
| 21 221-321 Sexually Transmitted Disease | 7 | 0.06% | 109 | 0 | 109 | 2 | 112 |
| 22 221-330 Hep A | 32 | 0.27% | 499 | 0 | 499 | 11 | 510 |
| 23 221-333 IAPP | 148 | 1.24% | 2,308 | 0 | 2,308 | 51 | 2,359 |
| 24 221-334 Other Communicable Disease | 307 | 2.57% | 4,787 | 0 | 4,787 | 106 | 4,893 |
| 25 221-335 CoronaV Grant Imms MI | 68 | 0.57% | 1,060 | 0 | 1,060 | 24 | 1,084 |
| 26 221-336 CVD19 Infection Prevention | 53 | 0.44% | 826 | 0 | 826 | 18 | 845 |
| 27 221-337 ELC Contact Tracing Testing | 105 | 0.88% | 1,637 | 0 | 1,637 | 36 | 1,674 |
| 28 221-338 COVID IMMS | 416 | 3.48% | 6,486 | 0 | 6,486 | 144 | 6,630 |
| 29 221-339 PHEP Covid Response | 10 | 0.08% | 156 | 0 | 156 | 3 | 159 |
| 30 221-342 Covid/Flu Clinic | 19 | 0.16% | 296 | 0 | 296 | 7 | 303 |
| 31 221-343 ELC Contact Trace, Inv, Test | 254 | 2.13% | 3,960 | 0 | 3,960 | 88 | 4,048 |
| 32 221-344 Workforce Grant | 14 | 0.12% | 218 | 0 | 218 | 5 | 223 |
| 33 221-361 Marijuana Grant | 102 | 0.85% | 1,590 | 0 | 1,590 | 35 | 1,626 |
| 34 221-365 AICC Local Programs | 189 | 1.58% | 2,947 | 0 | 2,947 | 65 | 3,012 |
| 35 221-369 AICC Naloxone | 130 | 1.09% | 2,027 | 0 | 2,027 | 45 | 2,072 |
| 36 221-370 Substance Community Correc | 247 | 2.07% | 3,851 | 0 | 3,851 | 85 | 3,937 |
| 37 221-371 Total Substance Abuse (AICC | 304 | 2.54% | 4,740 | 0 | 4,740 | 105 | 4,845 |
| 38 221-372 Substance Abuse Prevention | 307 | 2.57% | 4,787 | 0 | 4,787 | 106 | 4,893 |
| 39 221-373 AICC Women's Treatment | 338 | 2.83% | 5,270 | 0 | 5,270 | 117 | 5,387 |
| 40 221-376 Crippled Children (CSHCS) | 293 | 2.45% | 4,569 | 0 | 4,569 | 101 | 4,670 |
| 41 221-377 CSHCS Vaccine Initiative | 66 | 0.55% | 1,029 | 0 | 1,029 | 23 | 1,052 |
| 42 221-423 Maternal Support Services (M | 273 | 2.28% | 4,257 | 0 | 4,257 | 94 | 4,351 |
| 43 221-429 MCH Grant (Infant & Child He | 66 | 0.55% | 1,029 | 0 | 1,029 | 23 | 1,052 |
| 44 221-433 Infant Support Services (ISS) | 274 | 2.29% | 4,272 | 0 | 4,272 | 95 | 4,367 |
| 45 221-441 Hearing | 271 | 2.27% | 4,226 | 0 | 4,226 | 94 | 4,319 |
| 46 221-446 Vision | 263 | 2.20% | 4,101 | 0 | 4,101 | 91 | 4,192 |
| 47 221-456 WIC General | 305 | 2.55% | 4,756 | 0 | 4,756 | 106 | 4,861 |
| 48 221-459 WIC Peer Education | 141 | 1.18% | 2,199 | 0 | 2,199 | 49 | 2,247 |
| 49 221-460 IBCLC | 75 | 0.63% | 1,169 | 0 | 1,169 | 26 | 1,195 |
| 50 221-476 Blood Lead | 153 | 1.28% | 2,386 | 0 | 2,386 | 53 | 2,439 |
| 51 221-486 Medicaid Outreach | 15 | 0.13% | 234 | 0 | 234 | 5 | 239 |
| 52 221-506 Health Education | 68 | 0.57% | 1,060 | 0 | 1,060 | 24 | 1,084 |

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Clerical Allocations

Dept:12 221-102 Clerical

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 53 221-720 Shared Services Grant | 179 | 1.50% | \$2,791 | \$0 | \$2,791 | \$62 | \$2,853 |
| 54 221-801 Bioterrorism Planning | 258 | 2.16% | 4,023 | 0 | 4,023 | 89 | 4,112 |
| 55 221-807 CRI - City Readiness Initiative | 195 | 1.63% | 3,041 | 0 | 3,041 | 67 | 3,108 |
| 56 223-482 Respite Care | 312 | 2.61% | 4,865 | 0 | 4,865 | 108 | 4,973 |
| 57 223-485 Case Coordination | 68 | 0.57% | 1,060 | 0 | 1,060 | 24 | 1,084 |
| 58 223-487 Care Management | 278 | 2.33% | 4,335 | 0 | 4,335 | 96 | 4,431 |
| 59 223-672 DOSA - Program Services | 8 | 0.07% | 125 | 0 | 125 | 3 | 128 |
| 60 223-673 DOSA - Congregate Meals | 259 | 2.17% | 4,038 | 0 | 4,038 | 90 | 4,128 |
| 61 223-674 DOSA - Senior Center | 366 | 3.06% | 5,707 | 0 | 5,707 | 127 | 5,834 |
| 62 223-675 DOSA - Mobile Meals | 460 | 3.85% | 7,173 | 0 | 7,173 | 159 | 7,332 |
| 63 223-676 DOSA - Transportation | 205 | 1.72% | 3,196 | 0 | 3,196 | 71 | 3,267 |
| 64 223-677 DOSA - Home Chores | 269 | 2.25% | 4,194 | 0 | 4,194 | 93 | 4,287 |
| 65 223-891 Personal Care/Homemaker | 537 | 4.49% | 8,373 | 0 | 8,373 | 186 | 8,559 |
| 66 223-906 VAAA - Tobacco - Purchase c | 13 | 0.11% | 203 | 0 | 203 | 4 | 207 |
| 67 223-907 VAAA - Med Mgmt | 195 | 1.63% | 3,041 | 0 | 3,041 | 67 | 3,108 |
| 69 Other | 39 | 0.33% | 608 | 0 | 608 | 13 | 622 |
| Subtotal | 11,951 | 100.00% | 186,345 | 0 | 186,345 | 3,918 | 190,263 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$186,345 | | \$190,263 |

Basis Units: # Expenditure and Revenue transactions posted

Source: Teneral Ledger

Lapeer County, Michigan
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Allocation Summary

Dept:12 221-102 Clerical

| Department | Clerical | Total |
|--|----------|---------|
| 11 221-101 Administration & Policy Manag | \$6,502 | \$6,502 |
| 12 221-102 Clerical | 3,337 | 3,337 |
| 13 221-205 General Environmental Health | 6,312 | 6,312 |
| 14 221-276 Food Service | 6,662 | 6,662 |
| 15 221-282 On Site Sewage (Tanks) | 5,786 | 5,786 |
| 16 221-286 Private Groundwater | 5,068 | 5,068 |
| 17 221-287 Supervision of Public Water | 3,921 | 3,921 |
| 18 221-315 Vaccine Quality Assurance | 335 | 335 |
| 19 221-316 Immunization | 6,264 | 6,264 |
| 20 221-317 Immunization Initiative | 3,363 | 3,363 |
| 21 221-321 Sexually Transmitted Disease | 112 | 112 |
| 22 221-330 Hep A | 510 | 510 |
| 23 221-333 IAPP | 2,359 | 2,359 |
| 24 221-334 Other Communicable Disease | 4,893 | 4,893 |
| 25 221-335 CoronaV Grant Imms MI | 1,084 | 1,084 |
| 26 221-336 CVD19 Infection Prevention | 845 | 845 |
| 27 221-337 ELC Contact Tracing Testing | 1,674 | 1,674 |
| 28 221-338 COVID IMMS | 6,630 | 6,630 |
| 29 221-339 PHEP Covid Response | 159 | 159 |
| 30 221-342 Covid/Flu Clinic | 303 | 303 |
| 31 221-343 ELC Contact Trace, Inv, Test | 4,048 | 4,048 |
| 32 221-344 Workforce Grant | 223 | 223 |
| 33 221-361 Marijuana Grant | 1,626 | 1,626 |
| 34 221-365 AICC Local Programs | 3,012 | 3,012 |
| 35 221-369 AICC Naloxone | 2,072 | 2,072 |
| 36 221-370 Substance Community Correc | 3,937 | 3,937 |
| 37 221-371 Total Substance Abuse (AICC | 4,845 | 4,845 |
| 38 221-372 Substance Abuse Prevention | 4,893 | 4,893 |
| 39 221-373 AICC Women's Treatment | 5,387 | 5,387 |
| 40 221-376 Crippled Children (CSHCS) | 4,670 | 4,670 |
| 41 221-377 CSHCS Vaccine Initiative | 1,052 | 1,052 |
| 42 221-423 Maternal Support Services (M | 4,351 | 4,351 |
| 43 221-429 MCH Grant (Infant & Child He | 1,052 | 1,052 |
| 44 221-433 Infant Support Services (ISS) | 4,367 | 4,367 |
| 45 221-441 Hearing | 4,319 | 4,319 |
| 46 221-446 Vision | 4,192 | 4,192 |
| 47 221-456 WIC General | 4,861 | 4,861 |
| 48 221-459 WIC Peer Education | 2,247 | 2,247 |
| 49 221-460 IBCLC | 1,195 | 1,195 |
| 50 221-476 Blood Lead | 2,439 | 2,439 |
| 51 221-486 Medicaid Outreach | 239 | 239 |

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Allocation Summary

Dept:12 221-102 Clerical

| Department | Clerical | Total |
|--|------------------|------------------|
| 52 221-506 Health Education | \$1,084 | \$1,084 |
| 53 221-720 Shared Services Grant | 2,853 | 2,853 |
| 54 221-801 Bioterrorism Planning | 4,112 | 4,112 |
| 55 221-807 CRI - City Readiness Initiative | 3,108 | 3,108 |
| 56 223-482 Respite Care | 4,973 | 4,973 |
| 57 223-485 Case Coordination | 1,084 | 1,084 |
| 58 223-487 Care Management | 4,431 | 4,431 |
| 59 223-672 DOSA - Program Services | 128 | 128 |
| 60 223-673 DOSA - Congregate Meals | 4,128 | 4,128 |
| 61 223-674 DOSA - Senior Center | 5,834 | 5,834 |
| 62 223-675 DOSA - Mobile Meals | 7,332 | 7,332 |
| 63 223-676 DOSA - Transportation | 3,267 | 3,267 |
| 64 223-677 DOSA - Home Chores | 4,287 | 4,287 |
| 65 223-891 Personal Care/Homemaker | 8,559 | 8,559 |
| 66 223-906 VAAA - Tobacco - Purchase c | 207 | 207 |
| 67 223-907 VAAA - Med Mgmt | 3,108 | 3,108 |
| 69 Other | 622 | 622 |
| Total | \$190,263 | \$190,263 |

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221-205 General Environmental Health Services (EH)
Nature and Extent of Service

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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.

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A. Department Costs

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

| Description | | Amount | General Admin | 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 |
| Department Cost Total | | 0 | 0 | 0 |
| Adjustments to Cost | | | | |
| Subtotal - Adjustments | | <hr/> 0 | <hr/> 0 | <hr/> 0 |
| Total Costs After Adjustments | | 0 | 0 | 0 |
| General Admin Distribution | | | 0 | 0 |
| Grand Total | | <hr/> <hr/> \$0 | <hr/> <hr/> \$0 | <hr/> <hr/> \$0 |

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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 | \$1,107 | \$0 | \$1,107 |
| Subtotal - Building Depreciation | 1,107 | 0 | 1,107 |
| 2 Admin - Health Dept | 649 | 0 | 649 |
| Subtotal - 101-172 Administration | 649 | 0 | 649 |
| 3 General Acct'g - Health Dept | 758 | 0 | 758 |
| 3 Accts Payable - Health Dept | 369 | 0 | 369 |
| 3 Payroll - Health Dept | 140 | 0 | 140 |
| 3 Term. Payout - Health Dept | 224 | 0 | 224 |
| Subtotal - 101-191 Accounting | 1,491 | 0 | 1,491 |
| 4 Network Support - Health Department | 1,325 | 0 | 1,325 |
| Subtotal - 101-228 Computer Operation | 1,325 | 0 | 1,325 |
| 5 Acc'ting Services - Health Dept | 292 | 0 | 292 |
| 5 Professional Services - Health Departm | 24 | 0 | 24 |
| 5 Labor Relations - Health Department | 68 | 0 | 68 |
| Subtotal - 101-239 Professional Service | 383 | 0 | 383 |
| 6 Liability Insurance - Health Dept | 367 | 0 | 367 |
| 6 Property Insurance - Health Bldg | 132 | 0 | 132 |
| Subtotal - 101-242 Insurance | 500 | 0 | 500 |
| 7 Cash Receipts - Health Dept | 776 | 0 | 776 |
| 7 Accounts Payable - Health Dept | 93 | 0 | 93 |
| 7 Phones - Health Dept | 106 | 0 | 106 |
| Subtotal - 101-253 Treasurer | 975 | 0 | 975 |
| 8 Utilities - Health Dept | 710 | 0 | 710 |
| Subtotal - 101-264 Utilities | 710 | 0 | 710 |
| 9 Buildings & Grounds - Health Building | 2,169 | 0 | 2,169 |
| 9 Phone - Health Dept | (2) | 0 | (2) |
| Subtotal - 101-265 Building & Grounds | 2,167 | 0 | 2,167 |
| 10 221-205 Gen Envirnmntl Health Svcs (E | 72,086 | 0 | 72,086 |

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B. Incoming Costs - (Default Spread Custom%)

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

| Department | First Incoming | Second Incoming | Admin |
|--|-------------------|--------------------|------------------|
| Subtotal - 221 Health Department | \$72,086 | \$0 | \$72,086 |
| 11 Health Dept Admin | 5,498 | 264 | 5,762 |
| Subtotal - 221-101 Administration & Po | 5,498 | 264 | 5,762 |
| 12 Clerical | 6,175 | 137 | 6,312 |
| Subtotal - 221-102 Clerical | 6,175 | 137 | 6,312 |
| 13 Admin | 0 | 10,201 | 10,201 |
| Subtotal - 221-205 General Environme | 0 | 10,201 | 10,201 |
| Total Incoming | 93,065 | 10,602 | 103,667 |
| C. Total Allocated | | \$103,667 | \$103,667 |
| | | | 100.00% |

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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 | 0.98 | 10.96% | \$10,201 | \$0 | \$10,201 | \$0 | \$10,201 |
| 14 221-276 Food Service | 2.43 | 27.22% | 25,335 | 0 | 25,335 | 3,241 | 28,577 |
| 15 221-282 On Site Sewage (Tanks) | 2.58 | 28.89% | 26,886 | 0 | 26,886 | 3,440 | 30,326 |
| 16 221-286 Private Groundwater | 1.32 | 14.73% | 13,708 | 0 | 13,708 | 1,754 | 15,462 |
| 17 221-287 Supervision of Public Water | 1.63 | 18.20% | 16,935 | 0 | 16,935 | 2,167 | 19,102 |
| Subtotal | 8.94 | 100.00% | 93,065 | 0 | 93,065 | 10,602 | 103,667 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$93,065 | | \$103,667 |

Basis Units: FTEs of Managed Reporting Units

Source: Payroll Report

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Allocation Summary

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

| Department | Admin | Total |
|---|------------------|------------------|
| 13 221-205 General Environmental Health | \$10,201 | \$10,201 |
| 14 221-276 Food Service | 28,577 | 28,577 |
| 15 221-282 On Site Sewage (Tanks) | 30,326 | 30,326 |
| 16 221-286 Private Groundwater | 15,462 | 15,462 |
| 17 221-287 Supervision of Public Water | 19,102 | 19,102 |
| Total | \$103,667 | \$103,667 |