



Lapeer County, Michigan

Cost Allocation Plan

- 2 CFR Part 200 Federal Plan -

Based on Actual Expenditures for the Fiscal Year Ending December 31, 2019

MGT CONSULTING | GREAT LAKES REGION
2343 DELTA ROAD | BAY CITY, MICHIGAN 48706



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Section 1: Introduction

Introduction

The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of Lapeer County, Michigan (“the County”) based on actual expenditures for fiscal year ending December 31, 2019. MGT Consulting Group, LLC (MGT) prepared these documents at the request of the County.

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

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



Section 2: Certification



Lapeer County, Michigan

COUNTY-WIDE COST ALLOCATION PLAN

CERTIFICATE OF INDIRECT COSTS

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

- (1) All costs included in this plan are for the fiscal year ending December 31, 2019 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2021 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.

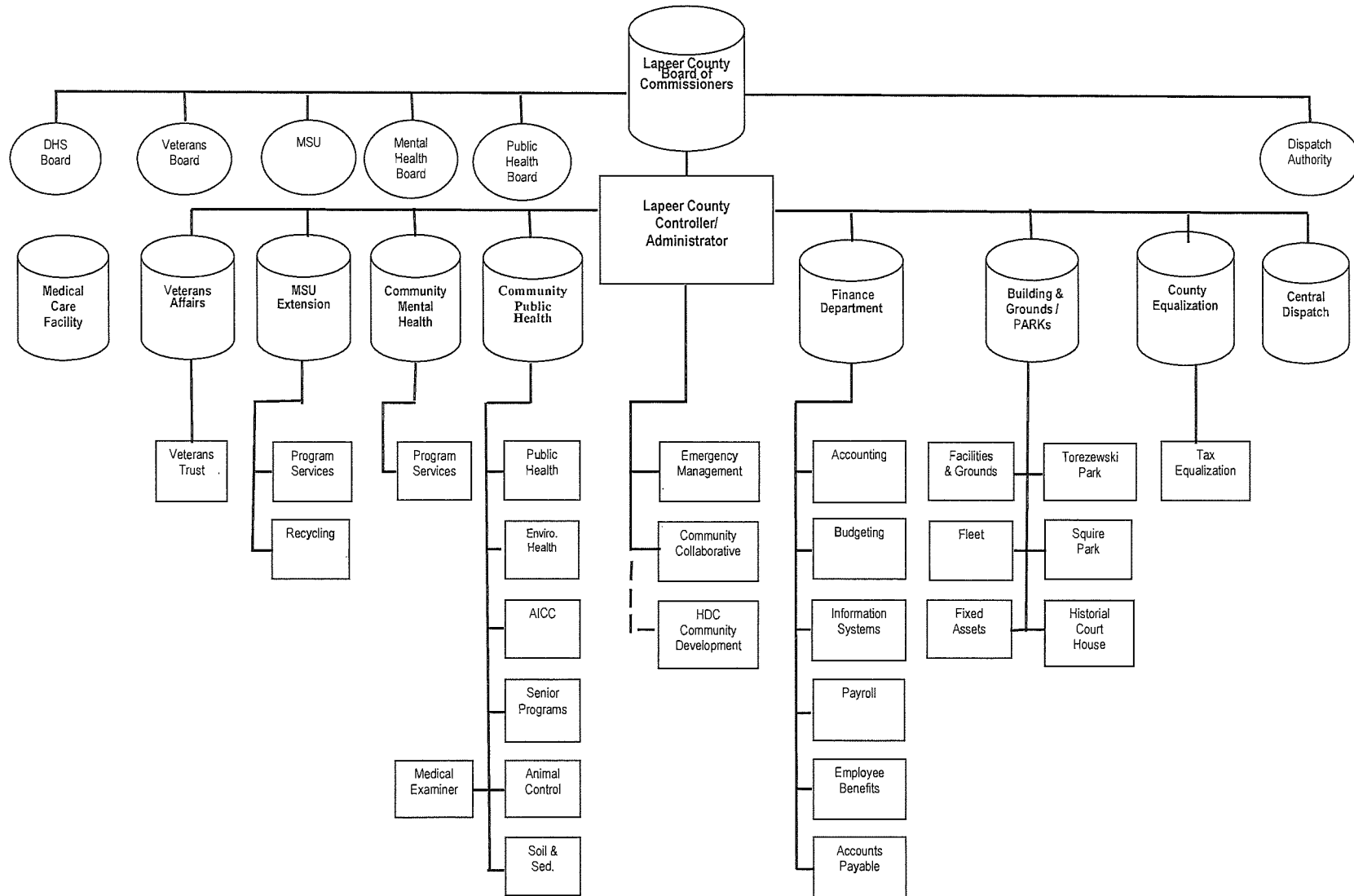
Lapeer County, Michigan

Signature:	<u>Jacqueline Arnold</u>
Name of Official:	Jacqueline Arnold
Title:	<u>Chief Financial Officer</u>
Date:	<u>November 23, 2020</u>

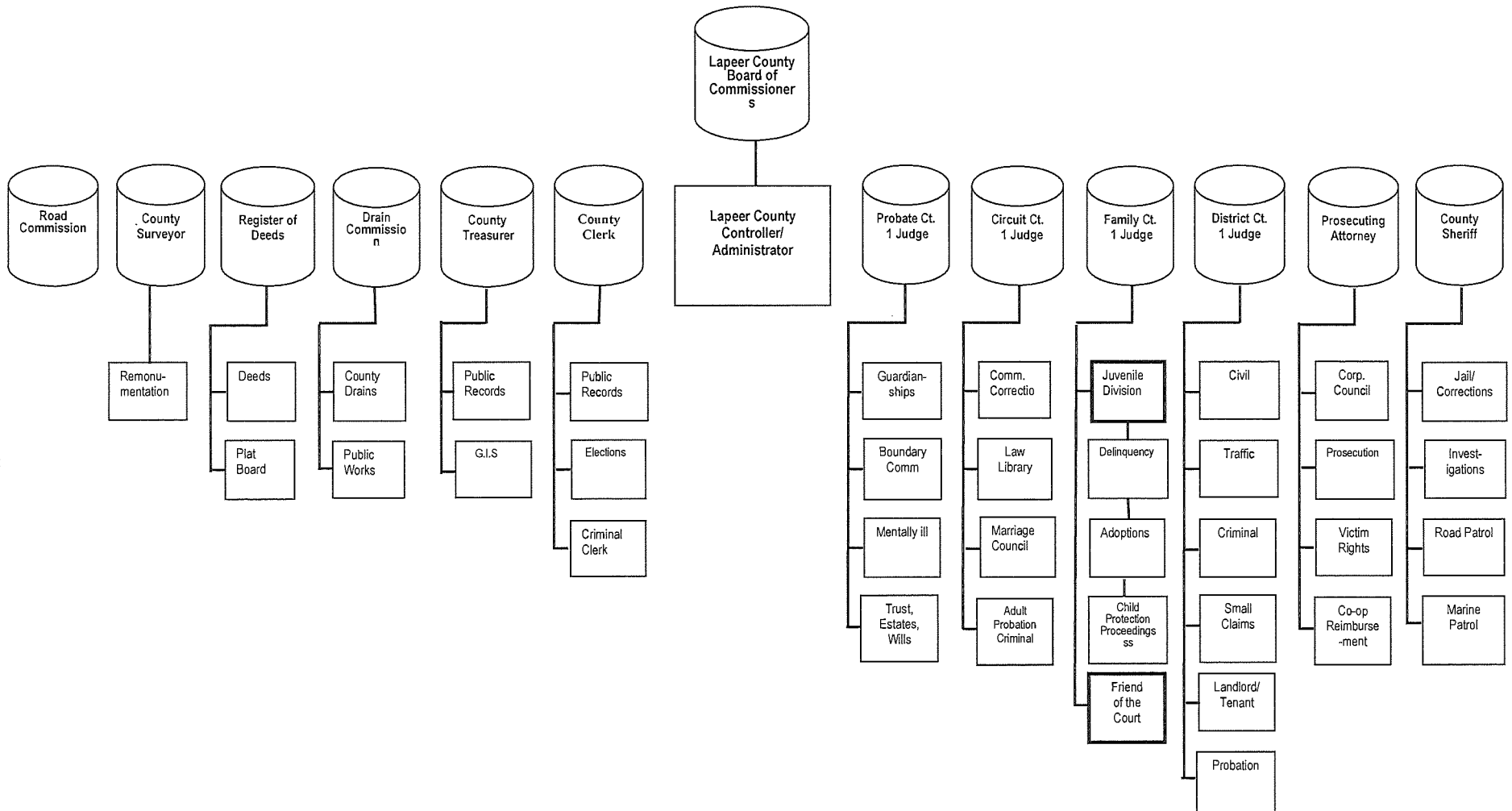


Section 3: Organizational Chart

LAPEER COUNTY APPOINTED ORGANIZATIONAL CHART



LAPEER COUNTY ELECTORATE 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 FY2019.

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

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

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

Summary Schedule

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

Detail Schedules

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

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

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

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

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

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

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

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

Allocation Summary The summary of allocated costs by function



Section 5: 2 CFR Part 200 Cost Allocation Plan

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1 Building Depreciation	\$12,034	\$68,319	\$52,281	\$0	\$0	\$8,702	\$0	\$21,083	\$6,930	\$23,071
2 101-102 Administration	4,778	10,239	12,969	0	0	0	0	7,747	683	10,485
3 101-210 Professional Services	284	1,624	6,216	24	682	35	83	8,721	653	5,116
4 101-253 Treasurer	1,839	9,186	6,200	119	2,228	1,862	329	21,116	45,351	8,751
5 101-258 Computer Operations	6,740	14,444	18,296	0	0	0	0	10,929	963	0
6 101-259 Accounting	5,434	16,402	15,295	324	3,121	427	735	8,511	1,628	18,357
7 101-264 Utilities	8,835	49,415	38,370	0	0	6,272	0	15,195	4,994	17,002
8 101-265 Building & Grounds	14,240	75,684	60,599	0	0	10,059	0	23,484	8,064	27,601
9 101-954 Insurance	3,079	14,296	10,827	3	146	838	33	5,124	1,056	8,419
Total Current Allocations	57,264	259,609	221,053	471	6,177	28,195	1,181	121,909	70,321	118,802
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	114,589
Carry-Forward	0	0	0	0	0	0	0	0	0	4,213
Proposed Costs	\$57,264	\$259,609	\$221,053	\$471	\$6,177	\$28,195	\$1,181	\$121,909	\$70,321	\$123,015

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Department	101-229 PA DP	101-236 Register of Deeds	101-243 Geo Info Systems	101-275 Drain Commissioner	101-301 Sheriff Administration	101-315 Crime Justice Training	101-351 Jail	101-445 Drain-at-large	101-648 Medical Examiner	101-731 MSU Extension
1 Building Depreciation	\$0	\$7,718	\$0	\$6,502	\$25,601	\$0	\$147,548	\$0	\$0	\$403
2 101-102 Administration	0	2,915	0	2,048	20,293	0	20,833	0	587	1,365
3 101-210 Professional Services	0	2,223	0	349	10,562	5	8,640	17	430	659
4 101-253 Treasurer	0	7,178	0	2,024	8,759	18	6,965	5	1,459	3,067
5 101-258 Computer Operations	14,790	4,112	0	2,889	28,628	0	29,388	0	828	1,926
6 101-259 Accounting	0	7,038	0	3,519	14,127	37	12,363	15	2,800	2,335
7 101-264 Utilities	0	4,545	0	4,686	23,851	0	131,721	0	0	5,985
8 101-265 Building & Grounds	0	15,497	0	7,621	17,376	0	110,191	0	0	18,095
9 101-954 Insurance	0	2,233	0	5,432	138,114	5	102,900	90	287	2,619
Total Current Allocations	14,790	53,459	0	35,070	287,310	65	570,548	126	6,390	36,455
Less: Prior Year Allocations	17,636	0	0	0	0	0	0	0	0	0
Carry-Forward	(2,846)	0	0	0	0	0	0	0	0	0
Proposed Costs	\$11,945	\$53,459	\$0	\$35,070	\$287,310	\$65	\$570,548	\$126	\$6,390	\$36,455

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Department	101-801 Planning	101-803 Memberships & Dues	101-851 LDC Development	101-990-999- 201 Co Bridge Fund	201 Road Commission	207 & 208 Parks & Rec	209 Polly Ann Trail	211 911 Fund	213 PA Special Rev	215 Friend of the Court
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,660
2 101-102 Administration	0	0	0	0	0	1,065	0	13,406	0	12,696
3 101-210 Professional Services	13	3	2	31	267	476	27	6,045	0	6,410
4 101-253 Treasurer	65	5	5	3	862	1,729	124	3,301	0	9,477
5 101-258 Computer Operations	0	0	0	0	0	1,502	0	0	0	0
6 101-259 Accounting	177	15	15	4	1,027	4,118	320	17,904	0	18,798
7 101-264 Utilities	0	0	0	0	0	0	0	0	0	22,818
8 101-265 Building & Grounds	0	0	0	0	0	0	0	11,755	0	35,651
9 101-954 Insurance	0	9	6	173	0	3,023	6	8,573	0	11,502
Total Current Allocations	255	32	29	211	2,156	11,912	478	60,983	0	149,011
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	155,821
Carry-Forward	0	0	0	0	0	0	0	0	0	(6,810)
Proposed Costs	\$255	\$32	\$29	\$211	\$2,156	\$11,912	\$478	\$60,983	\$0	\$142,202

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Department	215-DP FOC	216-134 Marriage Counseling	221 Health Department	222 Mental Health	223 Personal Care-Aide	224 Animal Control	227 Environment al Recycling	231 Specialty (MH) Court	242 Remonument ation Grant	255 Concealed Pistol Licensing
1 Building Depreciation	\$0	\$0	\$2,093	\$0	\$4,755	\$4,553	\$0	\$0	\$0	\$0
2 101-102 Administration	0	0	33,849	67,085	15,229	3,590	0	683	218	997
3 101-210 Professional Services	0	312	11,610	30,638	4,040	2,467	33	346	178	791
4 101-253 Treasurer	0	1,002	19,665	48,369	4,821	7,247	103	1,174	578	2,514
5 101-258 Computer Operations	17,910	0	47,751	2,889	21,483	5,065	0	963	308	1,406
6 101-259 Accounting	0	1,177	9,443	88,255	20,717	5,304	128	2,455	1,006	3,861
7 101-264 Utilities	0	0	31,066	0	2,800	0	0	0	0	0
8 101-265 Building & Grounds	0	0	93,835	58,305	9,519	12,636	0	0	0	0
9 101-954 Insurance	0	3	19,995	69,518	6,757	4,262	9	305	117	387
Total Current Allocations	17,910	2,494	269,309	365,059	90,121	45,124	274	5,926	2,406	9,955
Less: Prior Year Allocations	11,577	0	0	0	0	0	0	0	0	0
Carry-Forward	6,333	0	0	0	0	0	0	0	0	0
Proposed Costs	\$24,244	\$2,494	\$269,309	\$365,059	\$90,121	\$45,124	\$274	\$5,926	\$2,406	\$9,955

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Department	256 Reg of Deeds Automation	257 Budget Stabilization	258 Emerg. Mgmt Fund	259 Rental Property	260 MIDC Indigent Defense	261 Community Corrections	262-309 Anti- Drug (TNU) Coord	262-316 Anti- Drug (TNU) Oper	263 Police Contracts	264-228 Victim's Rights
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$3,864	\$0	\$0	\$0	\$0
2 101-102 Administration	0	0	683	0	0	1,365	0	0	14,915	0
3 101-210 Professional Services	351	56	346	94	120	1,636	58	55	11,822	4
4 101-253 Treasurer	1,224	198	1,317	381	734	5,798	237	244	14,393	18
5 101-258 Computer Operations	0	0	963	0	0	1,926	0	0	21,040	0
6 101-259 Accounting	1,914	319	2,522	809	1,244	8,800	592	600	23,730	37
7 101-264 Utilities	0	0	0	0	0	2,785	0	0	0	0
8 101-265 Building & Grounds	0	0	8	0	15	4,225	0	0	136	0
9 101-954 Insurance	28	0	305	9	134	1,060	38	9	66,773	1
Total Current Allocations	3,517	573	6,143	1,293	2,247	31,458	925	907	152,809	59
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$3,517	\$573	\$6,143	\$1,293	\$2,247	\$31,458	\$925	\$907	\$152,809	\$59

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Department	264-301 Sheriff	264-310 Comm Policing - RAD	264-318 Liquor License Dist	264-331 Marine Safety	264-332 SERT	264-333 K-9 Unit	264-335 Dive Team	264-337 Mounted Division	264-351 Jail/Feeding Prisoners	264-352 Training
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 101-102 Administration	0	0	0	116	0	0	0	0	0	0
3 101-210 Professional Services	18	1	17	137	23	23	18	23	22	39
4 101-253 Treasurer	83	5	79	464	105	102	87	102	109	186
5 101-258 Computer Operations	0	0	0	164	0	0	0	0	0	0
6 101-259 Accounting	213	15	191	777	272	243	236	243	294	493
7 101-264 Utilities	0	0	0	0	0	0	0	0	0	0
8 101-265 Building & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-954 Insurance	1	0	0	1,011	6	0	1	3	4	7
Total Current Allocations	315	21	288	2,669	405	368	341	371	429	726
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$315	\$21	\$288	\$2,669	\$405	\$368	\$341	\$371	\$429	\$726

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Department	266-302 Safe & Sober-Step Grant	266-304 D.A.R.E. Grant	266-305 Road Patrol Grant	266-307 Motorcycle Safety	266-309 Anti- Drug (RAD/TNU) Coord	266-313 Seatbelt Enforce Grant	266-351 Jail/Feeding	267-228 Victims Rights	267-229 Prosecutor	267-264 Building Ops
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 101-102 Administration	0	0	683	0	0	0	683	0	0	0
3 101-210 Professional Services	19	16	664	23	13	39	475	19	31	13
4 101-253 Treasurer	84	76	879	106	65	120	392	82	122	65
5 101-258 Computer Operations	0	0	963	0	0	0	963	0	0	0
6 101-259 Accounting	206	206	1,649	265	177	128	1,504	195	246	177
7 101-264 Utilities	0	0	0	0	0	0	0	0	0	0
8 101-265 Building & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-954 Insurance	0	2	3,335	4	1	7	2,930	0	1	1
Total Current Allocations	309	300	8,173	398	256	294	6,947	296	400	256
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$309	\$300	\$8,173	\$398	\$256	\$294	\$6,947	\$296	\$400	\$256

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Department	267-301 Sheriff Admin	267-334 Sheriff Forfeit	269 Law Library	274 Community Development	276 Senior Millage	286 Local Reserve Fund	291 MCF Operations	292 Child Care Probate	294 Veterans Trust	295 Soldiers Relief
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,628	\$0	\$3,594
2 101-102 Administration	0	0	0	0	0	0	0	4,587	0	3,154
3 101-210 Professional Services	54	14	48	29	187	54	286	1,871	37	1,722
4 101-253 Treasurer	231	69	230	120	631	195	899	6,109	153	2,569
5 101-258 Computer Operations	0	0	0	0	0	0	0	6,471	0	4,449
6 101-259 Accounting	541	180	611	298	898	315	960	12,416	405	5,858
7 101-264 Utilities	0	0	0	0	0	0	0	1,894	0	2,116
8 101-265 Building & Grounds	0	0	0	0	0	0	0	3,371	0	7,215
9 101-954 Insurance	13	0	9	19	3,976	0	0	2,650	33	2,578
Total Current Allocations	838	263	898	467	5,692	565	2,146	41,996	629	33,254
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$838	\$263	\$898	\$467	\$5,692	\$565	\$2,146	\$41,996	\$629	\$33,254

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Department	296 Soil & Sed Special Projects	298-747 Community Collaborative	298-752 Senior Coalition	298-753 Suicide Prev Program	299 Lapeer Comm Collaborat	360 Drain Fund	361 - 389 Debt Service Funds	382 911 Debt Fund	469 Cap Projects Fund	470 Old Courthouse Restoration
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 101-102 Administration	0	573	0	0	0	0	0	0	0	0
3 101-210 Professional Services	381	182	1	36	200	3	120	342	47	61
4 101-253 Treasurer	1,266	587	5	158	643	10	444	523	92	212
5 101-258 Computer Operations	0	809	0	0	0	0	0	0	0	0
6 101-259 Accounting	1,799	1,268	15	401	838	11	778	603	250	334
7 101-264 Utilities	0	0	0	0	0	0	0	0	0	0
8 101-265 Building & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-954 Insurance	54	212	0	11	35	0	0	1,034	163	7
Total Current Allocations	3,499	3,632	22	606	1,716	24	1,342	2,501	553	614
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$3,499	\$3,632	\$22	\$606	\$1,716	\$24	\$1,342	\$2,501	\$553	\$614

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Department	471 Marshall Drain Construct	482 911 Construction	489 Indian Creek Construction	531 Delinquent Tax Fund	532 Foreclosure	571 Telecom Fund	601 Revolving Drain Fund	617 Treasurer Office Admin	638 Drain Equipment	649 CMH Equipment
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 101-102 Administration	0	0	0	0	0	0	0	0	0	0
3 101-210 Professional Services	7	28	4	1,752	1,676	9	30	0	98	81
4 101-253 Treasurer	29	58	22	5,499	5,480	27	150	0	485	249
5 101-258 Computer Operations	0	0	0	0	0	0	0	0	0	0
6 101-259 Accounting	66	151	59	6,008	6,499	29	401	0	1,303	400
7 101-264 Utilities	0	0	0	0	0	0	0	0	0	0
8 101-265 Building & Grounds	0	0	0	0	8	0	0	0	0	0
9 101-954 Insurance	14	94	41	59	162	0	0	0	0	64
Total Current Allocations	116	330	126	13,318	13,823	65	582	0	1,886	794
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$116	\$330	\$126	\$13,318	\$13,823	\$65	\$582	\$0	\$1,886	\$794

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Department	675 Equip Acquis & Replace	676 Unemploye nt Insurance	677 Worker's Comp Fund	678 Health Insurance	731 Retirement System	736 Health Care Services	760 District Court	801 Special Assess Drain	FIA Space	All Other
1 Building Depreciation	\$5,488	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36,566
2 101-102 Administration	0	0	0	0	0	0	0	0	0	0
3 101-210 Professional Services	796	1,992	2,046	5,987	2,398	792	2	201	0	70
4 101-253 Treasurer	2,568	6,276	6,443	17,403	6,021	2,465	7	791	0	219
5 101-258 Computer Operations	0	0	0	0	0	0	0	0	0	0
6 101-259 Accounting	4,840	6,811	7,123	19,927	6,574	2,740	7	1,550	0	234
7 101-264 Utilities	2,864	0	0	0	0	0	0	0	0	15,804
8 101-265 Building & Grounds	7,004	0	0	0	0	0	0	0	64,730	21,263
9 101-954 Insurance	745	4	61	3,120	2,838	82	0	982	5,350	5,395
Total Current Allocations	24,306	15,083	15,672	46,437	17,831	6,078	16	3,525	70,080	79,550
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$24,306	\$15,083	\$15,672	\$46,437	\$17,831	\$6,078	\$16	\$3,525	\$70,080	\$79,550

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Department	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$475,392
2 101-102 Administration	0	270,516
3 101-210 Professional Services	0	149,835
4 101-253 Treasurer	0	324,698
5 101-258 Computer Operations	0	270,956
6 101-259 Accounting	0	428,987
7 101-264 Utilities	0	393,020
8 101-265 Building & Grounds	0	718,186
9 101-954 Insurance	5	525,625
Total Current Allocations	5	3,557,216
Less: Prior Year Allocations	0	299,623
Carry-Forward	0	891
Proposed Costs	\$5	\$3,558,107

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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
10 101-101 Board of Commissioners	57,264	0	0	0	57,264
11 101-131 Circuit Court	259,609	0	0	0	259,609
12 101-136 District Court	221,053	0	0	0	221,053
13 101-145 Jury Board	471	0	0	0	471
14 101-147 Indigent Counsel	6,177	0	0	0	6,177
15 101-151 Adult Probation	28,195	0	0	0	28,195
16 101-191 Elections	1,181	0	0	0	1,181
17 101-215 Clerk	121,909	0	0	0	121,909
18 101-225 Equalization	70,321	0	0	0	70,321
19 101-229 Prosecuting Attorney	118,802	114,589	4,213	0	123,015
20 101-229 PA DP	14,790	17,636	(2,846)	0	11,945
21 101-236 Register of Deeds	53,459	0	0	0	53,459
22 101-243 Geo Info Systems	0	0	0	0	0
23 101-275 Drain Commissioner	35,070	0	0	0	35,070
24 101-301 Sheriff Administration	287,310	0	0	0	287,310
25 101-315 Crime Justice Training	65	0	0	0	65
26 101-351 Jail	570,548	0	0	0	570,548
27 101-445 Drain-at-large	126	0	0	0	126
28 101-648 Medical Examiner	6,390	0	0	0	6,390
29 101-731 MSU Extension	36,455	0	0	0	36,455
30 101-801 Planning	255	0	0	0	255
31 101-803 Memberships & Dues	32	0	0	0	32
32 101-851 LDC Development	29	0	0	0	29
33 101-990-999-201 Co Bridge Fund	211	0	0	0	211
34 201 Road Commission	2,156	0	0	0	2,156
35 207 & 208 Parks & Rec	11,912	0	0	0	11,912
36 209 Polly Ann Trail	478	0	0	0	478
37 211 911 Fund	60,983	0	0	0	60,983
38 213 PA Special Rev	0	0	0	0	0
39 215 Friend of the Court	149,011	155,821	(6,810)	0	142,202
40 215-DP FOC	17,910	11,577	6,333	0	24,244
41 216-134 Marriage Counseling	2,494	0	0	0	2,494
42 221 Health Department	269,309	0	0	0	269,309
43 222 Mental Health	365,059	0	0	0	365,059
44 223 Personal Care-Aide	90,121	0	0	0	90,121
45 224 Animal Control	45,124	0	0	0	45,124
46 227 Environmental Recycling	274	0	0	0	274
47 231 Specialty (MH) Court	5,926	0	0	0	5,926
48 242 Remonumentation Grant	2,406	0	0	0	2,406
49 255 Concealed Pistol Licensing	9,955	0	0	0	9,955

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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
50 256 Reg of Deeds Automation	3,517	0	0	0	3,517
51 257 Budget Stabilization	573	0	0	0	573
52 258 Emerg. Mgmt Fund	6,143	0	0	0	6,143
53 259 Rental Property	1,293	0	0	0	1,293
54 260 MIDC Indigent Defense	2,247	0	0	0	2,247
55 261 Community Corrections	31,458	0	0	0	31,458
56 262-309 Anti-Drug (TNU) Coord	925	0	0	0	925
57 262-316 Anti-Drug (TNU) Oper	907	0	0	0	907
58 263 Police Contracts	152,809	0	0	0	152,809
59 264-228 Victim's Rights	59	0	0	0	59
60 264-301 Sheriff	315	0	0	0	315
61 264-310 Comm Policing - RAD	21	0	0	0	21
62 264-318 Liquor License Dist	288	0	0	0	288
63 264-331 Marine Safety	2,669	0	0	0	2,669
64 264-332 SERT	405	0	0	0	405
65 264-333 K-9 Unit	368	0	0	0	368
66 264-335 Dive Team	341	0	0	0	341
67 264-337 Mounted Division	371	0	0	0	371
68 264-351 Jail/Feeding Prisoners	429	0	0	0	429
69 264-352 Training	726	0	0	0	726
70 266-302 Safe & Sober-Step Grant	309	0	0	0	309
71 266-304 D.A.R.E. Grant	300	0	0	0	300
72 266-305 Road Patrol Grant	8,173	0	0	0	8,173
73 266-307 Motorcycle Safety	398	0	0	0	398
74 266-309 Anti-Drug (RAD/TNU) Coord	256	0	0	0	256
75 266-313 Seatbelt Enforce Grant	294	0	0	0	294
76 266-351 Jail/Feeding	6,947	0	0	0	6,947
77 267-228 Victims Rights	296	0	0	0	296
78 267-229 Prosecutor	400	0	0	0	400
79 267-264 Building Ops	256	0	0	0	256
80 267-301 Sheriff Admin	838	0	0	0	838
81 267-334 Sheriff Forfeit	263	0	0	0	263
82 269 Law Library	898	0	0	0	898
83 274 Community Development	467	0	0	0	467
84 276 Senior Millage	5,692	0	0	0	5,692
85 286 Local Reserve Fund	565	0	0	0	565
86 291 MCF Operations	2,146	0	0	0	2,146
87 292 Child Care Probate	41,996	0	0	0	41,996
88 294 Veterans Trust	629	0	0	0	629
89 295 Soldiers Relief	33,254	0	0	0	33,254

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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
90 296 Soil & Sed Special Projects	3,499	0	0	0	3,499
91 298-747 Community Collaborative	3,632	0	0	0	3,632
92 298-752 Senior Coalition	22	0	0	0	22
93 298-753 Suicide Prev Program	606	0	0	0	606
94 299 Lapeer Comm Collaborat	1,716	0	0	0	1,716
95 360 Drain Fund	24	0	0	0	24
96 361 - 389 Debt Service Funds	1,342	0	0	0	1,342
97 382 911 Debt Fund	2,501	0	0	0	2,501
98 469 Cap Projects Fund	553	0	0	0	553
99 470 Old Courthouse Restoration	614	0	0	0	614
100 471 Marshall Drain Construct	116	0	0	0	116
101 482 911 Construction	330	0	0	0	330
102 489 Indian Creek Construction	126	0	0	0	126
103 531 Delinquent Tax Fund	13,318	0	0	0	13,318
104 532 Foreclosure	13,823	0	0	0	13,823
105 571 Telecom Fund	65	0	0	0	65
106 601 Revolving Drain Fund	582	0	0	0	582
107 617 Treasurer Office Admin	0	0	0	0	0
108 638 Drain Equipment	1,886	0	0	0	1,886
109 649 CMH Equipment	794	0	0	0	794
110 675 Equip Acquis & Replace	24,306	0	0	0	24,306
111 676 Unemployment Insurance	15,083	0	0	0	15,083
112 677 Worker's Comp Fund	15,672	0	0	0	15,672
113 678 Health Insurance	46,437	0	0	0	46,437
114 731 Retirement System	17,831	0	0	0	17,831
115 736 Health Care Services	6,078	0	0	0	6,078
116 760 District Court	16	0	0	0	16
117 801 Special Assess Drain	3,525	0	0	0	3,525
118 FIA Space	70,080	0	0	0	70,080
119 All Other	79,550	0	0	0	79,550
Total	3,557,211	299,623	891	0	3,558,102

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Building Depreciation
Nature and Extent of Service

Lapeer County government operates multiple facilities, some of which are occupied by multiple departments. Federal guidelines in 2 CFR Part 200 allow for the recovery of depreciation expenses identified by local government.

The depreciation expenses identified below are included in this schedule for allocation:

Building	Current Year Depreciation
County Complex	\$ 294,311
Annex Building	17,768
Jail	145,450
Health Department Building	2,856
Garage	5,470
Storage Building (Old ROD)	828
Animal Shelter	4,538
Historic Courthouse	31,544
TOTAL	\$ 502,765

For purposes of the cost plan, costs are allocated based on square footage assigned to each department. For facilities with a single occupant, the depreciation cost is allocated directly to that department.

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Building Deprecation
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.

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A. Department Costs

Dept:1 Building Depreciation

Description		Amount	General Admin	County Complex	Annex	Jail	Health Building	Garage	Storage Building	Animal Shelter
Personnel Costs										
Wages	S	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Fringes	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										
Depreciation	P	502,765	0	294,311	17,768	145,450	2,856	5,470	828	4,538
Subtotal - Services & Supplies		502,765	0	294,311	17,768	145,450	2,856	5,470	828	4,538
Department Cost Total		502,765	0	294,311	17,768	145,450	2,856	5,470	828	4,538
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		502,765	0	294,311	17,768	145,450	2,856	5,470	828	4,538
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$502,765		\$294,311	\$17,768	\$145,450	\$2,856	\$5,470	\$828	\$4,538

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A. Department Costs

Dept:1 Building Depreciation

Description		Amount	Historic Courthouse
<hr/>			
Personnel Costs			
Wages	S	0	0
<i>Salary % Split</i>			.00%
Fringes	S	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0
Services & Supplies Cost			
Depreciation	P	502,765	31,544
Subtotal - Services & Supplies		<hr/> 502,765	<hr/> 31,544
Department Cost Total		502,765	31,544
Adjustments to Cost			
Subtotal - Adjustments		<hr/> 0	<hr/> 0
Total Costs After Adjustments		502,765	31,544
General Admin Distribution			0
Grand Total		<hr/> <hr/> \$502,765	<hr/> <hr/> \$31,544

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B. Incoming Costs - (Default Spread Expense%)

Dept:1 Building Depreciation

Department	First Incoming	Second Incoming	County Complex	Annex	Jail	Health Building	Garage	Storage Building	Animal Shelter	Historic Courthouse
3 Cost Allocation	\$0	\$1,639	\$960	\$58	\$474	\$9	\$18	\$3	\$15	\$103
Subtotal - 101-210 Professional Services	0	1,639	960	58	474	9	18	3	15	103
Total Incoming	0	1,639	960	58	474	9	18	3	15	103
C. Total Allocated		\$504,404	\$295,270	\$17,826	\$145,925	\$2,865	\$5,488	\$831	\$4,553	\$31,647
			58.54%	3.53%	28.93%	0.57%	1.09%	0.16%	0.90%	6.27%

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County Complex Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	1,104	1.93%	\$5,669	\$0	\$5,669	\$18	\$5,688
4 101-253 Treasurer	2,173	3.79%	11,159	0	11,159	36	11,196
5 101-258 Computer Operations	426	0.74%	2,188	0	2,188	7	2,195
6 101-259 Accounting	1,161	2.03%	5,962	0	5,962	19	5,982
8 101-265 Building & Grounds	700	1.22%	3,595	0	3,595	12	3,607
10 101-101 Board of Commissioners	2,317	4.04%	11,899	0	11,899	39	11,938
11 101-131 Circuit Court	13,240	23.10%	67,993	0	67,993	222	68,215
12 101-136 District Court	10,068	17.57%	51,703	0	51,703	169	51,872
15 101-151 Adult Probation	1,689	2.95%	8,674	0	8,674	28	8,702
17 101-215 Clerk	4,092	7.14%	21,014	0	21,014	69	21,083
18 101-225 Equalization	1,345	2.35%	6,907	0	6,907	23	6,930
19 101-229 Prosecuting Attorney	4,435	7.74%	22,776	0	22,776	74	22,850
23 101-275 Drain Commissioner	1,262	2.20%	6,481	0	6,481	21	6,502
26 101-351 Jail	5,284	9.22%	27,136	0	27,136	88	27,224
39 215 Friend of the Court	6,145	10.72%	31,557	0	31,557	103	31,660
55 261 Community Corrections	750	1.31%	3,852	0	3,852	13	3,864
87 292 Child Care Probate	510	0.89%	2,619	0	2,619	9	2,628
119 All Other	609	1.06%	3,127	0	3,127	10	3,138
Subtotal	57,310	100.00%	294,311	0	294,311	960	295,270
Direct Bills					0		0
Total					\$294,311		\$295,270

Basis Units: Assigned Square Footage by Department
Source: Building And Grounds Department

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Annex Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 101-236 Register of Deeds	2,532	43.30%	\$7,693	\$0	\$7,693	\$25	\$7,718
44 223 Personal Care-Aide	1,560	26.68%	4,740	0	4,740	15	4,755
89 295 Soldiers Relief	1,179	20.16%	3,582	0	3,582	12	3,594
119 All Other	577	9.87%	1,753	0	1,753	6	1,759
Subtotal	5,848	100.00%	17,768	0	17,768	58	17,826
Direct Bills					0		0
Total					\$17,768		\$17,826

Basis Units: Assigned Square Footage by Department
Source: Building And Grounds Department

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Jail Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 101-301 Sheriff Administration	7,000	17.54%	\$25,518	\$0	\$25,518	\$83	\$25,601
26 101-351 Jail	32,900	82.46%	119,933	0	119,933	391	120,324
Subtotal	39,900	100.00%	145,450	0	145,450	474	145,925
Direct Bills					0		0
Total					\$145,450		\$145,925

Basis Units: Assigned Square Footage by Department
Source: Building And Grounds Department

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Health Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Building & Grounds	2,916	12.06%	\$344	\$0	\$344	\$1	\$346
29 101-731 MSU Extension	3,404	14.08%	402	0	402	1	403
42 221 Health Department	17,668	73.07%	2,087	0	2,087	7	2,093
119 All Other	192	0.79%	23	0	23	0	23
Subtotal	24,180	100.00%	2,856	0	2,856	9	2,865
Direct Bills					0		0
Total					\$2,856		\$2,865

Basis Units: Assigned Square Footage by Department
Source: Building And Grounds Department

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Garage Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
110 675 Equip Acquis & Replace	3,456	100.00%	\$5,470	\$0	\$5,470	\$18	\$5,488
Subtotal	3,456	100.00%	5,470	0	5,470	18	5,488
Direct Bills					0		0
Total					\$5,470		\$5,488

Basis Units: Assigned Square Footage by Department
Source: Building And Grounds Department

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Storage Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 101-101 Board of Commissioners	224	11.58%	\$96	\$0	\$96	\$0	\$96
11 101-131 Circuit Court	243	12.56%	104	0	104	0	104
12 101-136 District Court	952	49.20%	407	0	407	1	409
19 101-229 Prosecuting Attorney	516	26.67%	221	0	221	1	222
Subtotal	1,935	100.00%	828	0	828	3	831
Direct Bills					0		0
Total					\$828		\$831

Basis Units: Assigned Square Footage by Department
Source: Building And Grounds Department

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Animal Shelter Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
45 224 Animal Control	1,715	100.00%	\$4,538	\$0	\$4,538	\$15	\$4,553
Subtotal	1,715	100.00%	4,538	0	4,538	15	4,553
Direct Bills					0		0
Total					\$4,538		\$4,553
Basis Units: Assigned Square Footage by Department							
Source: Building And Grounds Department							

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Historic Courthouse Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
119 All Other	6,990	100.00%	\$31,544	\$0	\$31,544	\$103	\$31,647
Subtotal	6,990	100.00%	31,544	0	31,544	103	31,647
Direct Bills					0		0
Total					\$31,544		\$31,647
Basis Units: Assigned Square Footage by Department							
Source: Building And Grounds Department							

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Allocation Summary

Dept:1 Building Depreciation

Department	County Complex	Annex	Jail	Health Building	Garage	Storage Building	Animal Shelter	Historic Courthouse	Total
2 101-102 Administration	\$5,688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,688
4 101-253 Treasurer	11,196	0	0	0	0	0	0	0	11,196
5 101-258 Computer Operations	2,195	0	0	0	0	0	0	0	2,195
6 101-259 Accounting	5,982	0	0	0	0	0	0	0	5,982
8 101-265 Building & Grounds	3,607	0	0	346	0	0	0	0	3,952
10 101-101 Board of Commissioners	11,938	0	0	0	0	96	0	0	12,034
11 101-131 Circuit Court	68,215	0	0	0	0	104	0	0	68,319
12 101-136 District Court	51,872	0	0	0	0	409	0	0	52,281
15 101-151 Adult Probation	8,702	0	0	0	0	0	0	0	8,702
17 101-215 Clerk	21,083	0	0	0	0	0	0	0	21,083
18 101-225 Equalization	6,930	0	0	0	0	0	0	0	6,930
19 101-229 Prosecuting Attorney	22,850	0	0	0	0	222	0	0	23,071
21 101-236 Register of Deeds	0	7,718	0	0	0	0	0	0	7,718
23 101-275 Drain Commissioner	6,502	0	0	0	0	0	0	0	6,502
24 101-301 Sheriff Administration	0	0	25,601	0	0	0	0	0	25,601
26 101-351 Jail	27,224	0	120,324	0	0	0	0	0	147,548
29 101-731 MSU Extension	0	0	0	403	0	0	0	0	403
39 215 Friend of the Court	31,660	0	0	0	0	0	0	0	31,660
42 221 Health Department	0	0	0	2,093	0	0	0	0	2,093
44 223 Personal Care-Aide	0	4,755	0	0	0	0	0	0	4,755
45 224 Animal Control	0	0	0	0	0	0	4,553	0	4,553
55 261 Community Corrections	3,864	0	0	0	0	0	0	0	3,864
87 292 Child Care Probate	2,628	0	0	0	0	0	0	0	2,628
89 295 Soldiers Relief	0	3,594	0	0	0	0	0	0	3,594
110 675 Equip Acquis & Replace	0	0	0	0	5,488	0	0	0	5,488
119 All Other	3,138	1,759	0	23	0	0	0	31,647	36,566
Total	\$295,270	\$17,826	\$145,925	\$2,865	\$5,488	\$831	\$4,553	\$31,647	\$504,404

Administrator/Controller 101-102
Nature and Extent of Service

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

For cost plan purposes, the costs of the Administrator/Controller are allocated to all departments and programs based on the number of Full Time Equivalents (FTE's).

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:2 101-102 Administration

Description		Amount	General Admin	Administration
Personnel Costs				
Salaries	S1	177,412	0	177,412
Salary % Split			.00%	100.00%
Fringes	S	66,960	0	66,960
Subtotal - Personnel Costs		244,372	0	244,372
Services & Supplies Cost				
728-000 Postage	S	24	0	24
729-000 Printing and Binding	S	2,765	0	2,765
730-000 Office Supplies	S	443	0	443
730-001 Copy Costs & Supplies	S	671	0	671
900-000 Advertisements	S	479	0	479
940-000 Cost Allocation	D	35,024	0	0
600-001 Misc. Charges for Service	S	0	0	0
613-040 FOIA Revenue	S	(70)	0	(70)
Subtotal - Services & Supplies		39,336	0	4,312
Department Cost Total		283,708	0	248,684
Adjustments to Cost				
940-000 Cost Allocation	D	(35,024)	0	0
Subtotal - Adjustments		(35,024)	0	0
Total Costs After Adjustments		248,684	0	248,684
General Admin Distribution			0	0
Grand Total		<u>\$248,684</u>		<u>\$248,684</u>

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B. Incoming Costs - (Default Spread Expense%)

Dept:2 101-102 Administration

Department	First Incoming	Second Incoming	Administration
1 County Complex	\$5,669	\$18	\$5,688
Subtotal - Building Depreciation	5,669	18	5,688
2 Administration	0	2,468	2,468
Subtotal - 101-102 Administration	0	2,468	2,468
3 Accounting Serv	0	751	751
3 Corporation Council	0	31	31
3 Cost Allocation	0	205	205
3 HR Physicals	0	12	12
3 Direct Services	0	94	94
Subtotal - 101-210 Professional Services	0	1,092	1,092
4 Cash Accounting	0	2,268	2,268
4 Accounts Payable	0	75	75
4 Phones	0	1,042	1,042
Subtotal - 101-253 Treasurer	0	3,385	3,385
5 Network Support	0	3,787	3,787
Subtotal - 101-258 Computer Operations	0	3,787	3,787
6 General Accounting	0	2,614	2,614
6 Accounts Payable	0	443	443
6 Payroll	0	734	734
6 Termination Payoff	0	1,647	1,647
Subtotal - 101-259 Accounting	0	5,438	5,438
7 County Complex	0	4,089	4,089
Subtotal - 101-264 Utilities	0	4,089	4,089
8 County Complex	0	5,910	5,910
8 Phone/Network	0	65	65
8 Shredding Services	0	944	944
Subtotal - 101-265 Building & Grounds	0	6,920	6,920
9 General Liability	0	182	182

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B. Incoming Costs - (Default Spread Expense%)

Dept:2 101-102 Administration

Department	First Incoming	Second Incoming	Administratio n
9 Public Officials Liability	\$0	\$951	\$951
9 County Complex Property	0	533	533
Subtotal - 101-954 Insurance	0	1,666	1,666
Total Incoming	5,669	28,863	34,532
C. Total Allocated		\$283,216	\$283,216
			100.00%

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Administration Allocations

Dept:2 101-102 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	4.03	0.97%	\$2,468	\$0	\$2,468	\$0	\$2,468
4 101-253 Treasurer	5.00	1.20%	3,062	0	3,062	351	3,413
6 101-259 Accounting	4.00	0.96%	2,450	0	2,450	281	2,730
8 101-265 Building & Grounds	5.99	1.44%	3,668	0	3,668	420	4,089
10 101-101 Board of Commissioners	7.00	1.69%	4,287	0	4,287	491	4,778
11 101-131 Circuit Court	15.00	3.61%	9,186	0	9,186	1,053	10,239
12 101-136 District Court	19.00	4.57%	11,636	0	11,636	1,333	12,969
17 101-215 Clerk	11.35	2.73%	6,951	0	6,951	796	7,747
18 101-225 Equalization	1.00	0.24%	612	0	612	70	683
19 101-229 Prosecuting Attorney	15.36	3.70%	9,407	0	9,407	1,078	10,485
21 101-236 Register of Deeds	4.27	1.03%	2,615	0	2,615	300	2,915
23 101-275 Drain Commissioner	3.00	0.72%	1,837	0	1,837	211	2,048
24 101-301 Sheriff Administration	29.73	7.16%	18,207	0	18,207	2,086	20,293
26 101-351 Jail	30.52	7.35%	18,691	0	18,691	2,142	20,833
28 101-648 Medical Examiner	0.86	0.21%	527	0	527	60	587
29 101-731 MSU Extension	2.00	0.48%	1,225	0	1,225	140	1,365
35 207 & 208 Parks & Rec	1.56	0.38%	955	0	955	109	1,065
37 211 911 Fund	19.64	4.73%	12,028	0	12,028	1,378	13,406
39 215 Friend of the Court	18.60	4.48%	11,391	0	11,391	1,305	12,696
42 221 Health Department	49.59	11.94%	30,370	0	30,370	3,480	33,849
43 222 Mental Health	98.28	23.66%	60,188	0	60,188	6,897	67,085
44 223 Personal Care-Aide	22.31	5.37%	13,663	0	13,663	1,566	15,229
45 224 Animal Control	5.26	1.27%	3,221	0	3,221	369	3,590
47 231 Specialty (MH) Court	1.00	0.24%	612	0	612	70	683
48 242 Remonumentation Grant	0.32	0.08%	196	0	196	22	218
49 255 Concealed Pistol Licensing	1.46	0.35%	894	0	894	102	997
52 258 Emerg. Mgmt Fund	1.00	0.24%	612	0	612	70	683
55 261 Community Corrections	2.00	0.48%	1,225	0	1,225	140	1,365
58 263 Police Contracts	21.85	5.26%	13,381	0	13,381	1,533	14,915
63 264-331 Marine Safety	0.17	0.04%	104	0	104	12	116
72 266-305 Road Patrol Grant	1.00	0.24%	612	0	612	70	683
76 266-351 Jail/Feeding	1.00	0.24%	612	0	612	70	683
87 292 Child Care Probate	6.72	1.62%	4,115	0	4,115	472	4,587
89 295 Soldiers Relief	4.62	1.11%	2,829	0	2,829	324	3,154
91 298-747 Community Collaborative	0.84	0.20%	514	0	514	59	573

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Administration Allocations

Dept:2 101-102 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	415.33	100.00%	254,353	0	254,353	28,863	283,216
Direct Bills					0		0
<hr/>							
Total					\$254,353		\$283,216
<hr/>							

Basis Units: Number of FTE's by Department
Source: County Payroll Records

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Allocation Summary

Dept:2 101-102 Administration

Department	Administration	Total
2 101-102 Administration	\$2,468	\$2,468
4 101-253 Treasurer	3,413	3,413
6 101-259 Accounting	2,730	2,730
8 101-265 Building & Grounds	4,089	4,089
10 101-101 Board of Commissioners	4,778	4,778
11 101-131 Circuit Court	10,239	10,239
12 101-136 District Court	12,969	12,969
17 101-215 Clerk	7,747	7,747
18 101-225 Equalization	683	683
19 101-229 Prosecuting Attorney	10,485	10,485
21 101-236 Register of Deeds	2,915	2,915
23 101-275 Drain Commissioner	2,048	2,048
24 101-301 Sheriff Administration	20,293	20,293
26 101-351 Jail	20,833	20,833
28 101-648 Medical Examiner	587	587
29 101-731 MSU Extension	1,365	1,365
35 207 & 208 Parks & Rec	1,065	1,065
37 211 911 Fund	13,406	13,406
39 215 Friend of the Court	12,696	12,696
42 221 Health Department	33,849	33,849
43 222 Mental Health	67,085	67,085
44 223 Personal Care-Aide	15,229	15,229
45 224 Animal Control	3,590	3,590
47 231 Specialty (MH) Court	683	683
48 242 Remonumentation Grant	218	218
49 255 Concealed Pistol Licensing	997	997
52 258 Emerg. Mgmt Fund	683	683
55 261 Community Corrections	1,365	1,365
58 263 Police Contracts	14,915	14,915
63 264-331 Marine Safety	116	116
72 266-305 Road Patrol Grant	683	683
76 266-351 Jail/Feeding	683	683
87 292 Child Care Probate	4,587	4,587
89 295 Soldiers Relief	3,154	3,154
91 298-747 Community Collaborative	573	573
Total	\$283,216	\$283,216

Professional Services 101-210
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. The costs have been separated into the following categories, the services are described and the allocation basis delineated:

- **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 cost for the County's annual audit is identified here and is allocated to all departments based on the combined number of revenue and expenditures transactions posted to the general ledger.
- **Corporation Counsel** – The County engages legal counsel to advise the Board and Administration on various legal matters in order to minimize any actions or respond to any issues that may be identified. The cost for the legal counsel is allocated to all departments and programs based on their expenditures.
- **Labor Relations** – The County operates with several bargaining units that require negotiations, interpretations and enforcement of labor agreements. The County retains an attorney to represent the County in such negotiations. The cost of this representation is identified here and allocated to those departments with bargaining unit members based on the number of positions covered.
- **Cost Plan Preparation** – The County engages an outside consultant to prepare the County's annual cost allocation plan. The plan is used to identify and recover overhead costs from various programs. The cost for the preparation of the plan is identified here and is allocated to the central service departments based on the number of functions per central service department included in the prior year plan.

Professional Services 101-210
Nature and Extent of Service (Continued)

- **HR Physicals** – The County requires physicals for all new employees. The cost for the physicals is included in this department. These costs are allocated to all departments and programs based on the number of full-time equivalents (FTEs).
- **Direct Expenses** - Expenses that directly benefit specific departments are identified within this function and are allocated to benefitting departments based on actual expenditures.
- **General Government** - Expenses related to the general function of government have been identified within this function and have not been further allocated.

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

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

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A. Department Costs

Dept:3 101-210 Professional Services

Description		Amount	General Admin	Accounting Serv	Corporation Council	Labor Relations	Cost Allocation	HR Physicals	Direct Services	General Government
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			.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										
801-010 Financial	P	66,776	0	66,776	0	0	0	0	0	0
801-020 Legal	P	83,920	0	0	7,109	76,811	0	0	0	0
802-000 Health Services	P	1,200	0	0	0	0	0	1,200	0	0
813-000 Cost Plan	P	12,500	0	0	0	0	12,500	0	0	0
840-000 Cost Allocation	D	9,337	0	0	0	0	0	0	0	0
956-040 Education & Programs	P	94	0	0	0	0	0	0	94	0
Subtotal - Services & Supplies		173,827	0	66,776	7,109	76,811	12,500	1,200	94	0
Department Cost Total		173,827	0	66,776	7,109	76,811	12,500	1,200	94	0
Adjustments to Cost										
840-000 Cost Allocation	D	(9,337)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(9,337)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		164,490	0	66,776	7,109	76,811	12,500	1,200	94	0
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$164,490		\$66,776	\$7,109	\$76,811	\$12,500	\$1,200	\$94	\$0
not allocated										

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B. Incoming Costs - (Default Spread Custom%)

Dept:3 101-210 Professional Services

Department	First Incoming	Second Incoming	Accounting Serv	Corporation Council	Labor Relations	Cost Allocation	HR Physicals	Direct Services	General Government
3 Accounting Serv	\$0	\$1,152	\$660	\$22	\$364	\$102	\$4	\$0	\$0
3 Corporation Council	0	19	11	0	6	2	0	0	0
3 Cost Allocation	0	1,434	821	28	453	127	5	0	0
Subtotal - 101-210 Professional Services	0	2,605	1,492	50	824	230	10	0	0
4 Cash Accounting	0	3,482	1,993	67	1,101	307	13	0	0
4 Accounts Payable	0	85	49	2	27	8	0	0	0
Subtotal - 101-253 Treasurer	0	3,567	2,042	69	1,128	315	14	0	0
6 General Accounting	0	4,013	2,298	78	1,269	354	15	0	0
6 Accounts Payable	0	506	290	10	160	45	2	0	0
Subtotal - 101-259 Accounting	0	4,519	2,587	88	1,429	399	17	0	0
9 General Liability	0	111	64	2	35	10	0	0	0
Subtotal - 101-954 Insurance	0	111	64	2	35	10	0	0	0
Total Incoming	0	10,803	6,185	209	3,415	953	41	0	0
C. Total Allocated		\$175,293	\$72,961	\$7,319	\$80,226	\$13,453	\$1,241	\$94	\$0
			41.62%	4.18%	45.77%	7.67%	0.71%	0.05%	

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Accounting Serv Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	755	1.12%	\$751	\$0	\$751	\$0	\$751
3 101-210 Professional Services	1,159	1.73%	1,152	0	1,152	0	1,152
4 101-253 Treasurer	2,440	3.63%	2,426	0	2,426	231	2,657
5 101-258 Computer Operations	475	0.71%	472	0	472	45	517
6 101-259 Accounting	1,440	2.14%	1,432	0	1,432	136	1,568
7 101-264 Utilities	553	0.82%	550	0	550	52	602
8 101-265 Building & Grounds	1,272	1.89%	1,265	0	1,265	121	1,385
9 101-954 Insurance	944	1.41%	938	0	938	89	1,028
10 101-101 Board of Commissioners	207	0.31%	206	0	206	20	225
11 101-131 Circuit Court	1,279	1.90%	1,272	0	1,272	121	1,393
12 101-136 District Court	618	0.92%	614	0	614	59	673
13 101-145 Jury Board	22	0.03%	22	0	22	2	24
14 101-147 Indigent Counsel	603	0.90%	599	0	599	57	657
15 101-151 Adult Probation	29	0.04%	29	0	29	3	32
16 101-191 Elections	71	0.11%	71	0	71	7	77
17 101-215 Clerk	5,820	8.66%	5,786	0	5,786	552	6,338
18 101-225 Equalization	223	0.33%	222	0	222	21	243
19 101-229 Prosecuting Attorney	1,673	2.49%	1,663	0	1,663	159	1,822
21 101-236 Register of Deeds	1,651	2.46%	1,641	0	1,641	156	1,798
23 101-275 Drain Commissioner	289	0.43%	287	0	287	27	315
24 101-301 Sheriff Administration	937	1.40%	932	0	932	89	1,020
25 101-315 Crime Justice Training	4	0.01%	4	0	4	0	4
26 101-351 Jail	543	0.81%	540	0	540	51	591
27 101-445 Drain-at-large	1	0.00%	1	0	1	0	1
28 101-648 Medical Examiner	379	0.56%	377	0	377	36	413
29 101-731 MSU Extension	230	0.34%	229	0	229	22	250
30 101-801 Planning	12	0.02%	12	0	12	1	13
31 101-803 Memberships & Dues	1	0.00%	1	0	1	0	1
32 101-851 LDC Development	1	0.00%	1	0	1	0	1
33 101-990-999-201 Co Bridge Fund	1	0.00%	1	0	1	0	1
34 201 Road Commission	245	0.36%	244	0	244	23	267
35 207 & 208 Parks & Rec	418	0.62%	416	0	416	40	455
36 209 Polly Ann Trail	24	0.04%	24	0	24	2	26
37 211 911 Fund	799	1.19%	794	0	794	76	870
39 215 Friend of the Court	1,513	2.25%	1,504	0	1,504	143	1,648
41 216-134 Marriage Counseling	286	0.43%	284	0	284	27	311
42 221 Health Department	2,567	3.82%	2,552	0	2,552	243	2,795
43 222 Mental Health	7,924	11.80%	7,878	0	7,878	751	8,629
44 223 Personal Care-Aide	1,082	1.61%	1,076	0	1,076	103	1,178
45 224 Animal Control	1,869	2.78%	1,858	0	1,858	177	2,035
46 227 Environmental Recycling	29	0.04%	29	0	29	3	32
47 231 Specialty (MH) Court	304	0.45%	302	0	302	29	331

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Accounting Serv Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 242 Remonumentation Grant	156	0.23%	\$155	\$0	\$155	\$15	\$170
49 255 Concealed Pistol Licensing	716	1.07%	712	0	712	68	780
50 256 Reg of Deeds Automation	318	0.47%	316	0	316	30	346
51 257 Budget Stabilization	51	0.08%	51	0	51	5	56
52 258 Emerg. Mgmt Fund	304	0.45%	302	0	302	29	331
53 259 Rental Property	85	0.13%	85	0	85	8	93
54 260 MIDC Indigent Defense	89	0.13%	88	0	88	8	97
55 261 Community Corrections	1,461	2.18%	1,452	0	1,452	138	1,591
56 262-309 Anti-Drug (TNU) Coord	47	0.07%	47	0	47	4	51
57 262-316 Anti-Drug (TNU) Oper	49	0.07%	49	0	49	5	53
58 263 Police Contracts	3,310	4.93%	3,291	0	3,291	314	3,604
59 264-228 Victim's Rights	4	0.01%	4	0	4	0	4
60 264-301 Sheriff	16	0.02%	16	0	16	2	17
61 264-310 Comm Policing - RAD	1	0.00%	1	0	1	0	1
62 264-318 Liquor License Dist	16	0.02%	16	0	16	2	17
63 264-331 Marine Safety	124	0.18%	123	0	123	12	135
64 264-332 SERT	20	0.03%	20	0	20	2	22
65 264-333 K-9 Unit	21	0.03%	21	0	21	2	23
66 264-335 Dive Team	16	0.02%	16	0	16	2	17
67 264-337 Mounted Division	21	0.03%	21	0	21	2	23
68 264-351 Jail/Feeding Prisoners	20	0.03%	20	0	20	2	22
69 264-352 Training	35	0.05%	35	0	35	3	38
70 266-302 Safe & Sober-Step Grant	17	0.03%	17	0	17	2	19
71 266-304 D.A.R.E. Grant	14	0.02%	14	0	14	1	15
72 266-305 Road Patrol Grant	250	0.37%	249	0	249	24	272
73 266-307 Motorcycle Safety	21	0.03%	21	0	21	2	23
74 266-309 Anti-Drug (RAD/TNU) Coord	12	0.02%	12	0	12	1	13
75 266-313 Seatbelt Enforce Grant	35	0.05%	35	0	35	3	38
76 266-351 Jail/Feeding	83	0.12%	83	0	83	8	90
77 267-228 Victims Rights	17	0.03%	17	0	17	2	19
78 267-229 Prosecutor	28	0.04%	28	0	28	3	30
79 267-264 Building Ops	12	0.02%	12	0	12	1	13
80 267-301 Sheriff Admin	48	0.07%	48	0	48	5	52
81 267-334 Sheriff Forfeit	13	0.02%	13	0	13	1	14
82 269 Law Library	43	0.06%	43	0	43	4	47
83 274 Community Development	24	0.04%	24	0	24	2	26
84 276 Senior Millage	170	0.25%	169	0	169	16	185
85 286 Local Reserve Fund	50	0.07%	50	0	50	5	54
86 291 MCF Operations	263	0.39%	261	0	261	25	286
87 292 Child Care Probate	1,571	2.34%	1,562	0	1,562	149	1,711
88 294 Veterans Trust	29	0.04%	29	0	29	3	32
89 295 Soldiers Relief	492	0.73%	489	0	489	47	536

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Accounting Serv Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
90 296 Soil & Sed Special Projects	341	0.51%	\$339	\$0	\$339	\$32	\$371
91 298-747 Community Collaborative	163	0.24%	162	0	162	15	177
92 298-752 Senior Coalition	1	0.00%	1	0	1	0	1
93 298-753 Suicide Prev Program	31	0.05%	31	0	31	3	34
94 299 Lapeer Comm Collaborat	178	0.27%	177	0	177	17	194
95 360 Drain Fund	3	0.00%	3	0	3	0	3
96 361 - 389 Debt Service Funds	110	0.16%	109	0	109	10	120
97 382 911 Debt Fund	150	0.22%	149	0	149	14	163
98 469 Cap Projects Fund	17	0.03%	17	0	17	2	19
99 470 Old Courthouse Restoration	55	0.08%	55	0	55	5	60
100 471 Marshall Drain Construct	6	0.01%	6	0	6	1	7
101 482 911 Construction	11	0.02%	11	0	11	1	12
102 489 Indian Creek Construction	4	0.01%	4	0	4	0	4
103 531 Delinquent Tax Fund	1,600	2.38%	1,591	0	1,591	152	1,742
104 532 Foreclosure	1,513	2.25%	1,504	0	1,504	143	1,648
105 571 Telecom Fund	8	0.01%	8	0	8	1	9
106 601 Revolving Drain Fund	28	0.04%	28	0	28	3	30
108 638 Drain Equipment	90	0.13%	89	0	89	9	98
109 649 CMH Equipment	64	0.10%	64	0	64	6	70
110 675 Equip Acquis & Replace	613	0.91%	609	0	609	58	668
111 676 Unemployment Insurance	1,829	2.72%	1,818	0	1,818	173	1,992
112 677 Worker's Comp Fund	1,869	2.78%	1,858	0	1,858	177	2,035
113 678 Health Insurance	5,003	7.45%	4,974	0	4,974	474	5,448
114 731 Retirement System	1,752	2.61%	1,742	0	1,742	166	1,908
115 736 Health Care Services	714	1.06%	710	0	710	68	778
116 760 District Court	2	0.00%	2	0	2	0	2
117 801 Special Assess Drain	185	0.28%	184	0	184	18	201
119 All Other	64	0.10%	64	0	64	6	70
Subtotal	67,168	100.00%	66,776	0	66,776	6,185	72,961
Direct Bills					0		0
Total					\$66,776		\$72,961

Basis Units: Number of revenue and expense transactions by Department
Source: Detail transaction history

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Corporation Council Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	283,778	0.43%	\$31	\$0	\$31	\$0	\$31
3 101-210 Professional Services	173,827	0.26%	19	0	19	0	19
4 101-253 Treasurer	432,259	0.66%	47	0	47	1	48
5 101-258 Computer Operations	303,454	0.46%	33	0	33	1	34
6 101-259 Accounting	474,382	0.72%	51	0	51	2	53
7 101-264 Utilities	417,210	0.63%	45	0	45	1	46
8 101-265 Building & Grounds	768,487	1.17%	83	0	83	2	85
9 101-954 Insurance	540,989	0.82%	58	0	58	2	60
10 101-101 Board of Commissioners	334,970	0.51%	36	0	36	1	37
11 101-131 Circuit Court	1,676,984	2.54%	181	0	181	5	186
12 101-136 District Court	1,699,727	2.58%	183	0	183	5	189
13 101-145 Jury Board	4,640	0.01%	1	0	1	0	1
14 101-147 Indigent Counsel	227,455	0.35%	25	0	25	1	25
15 101-151 Adult Probation	32,532	0.05%	4	0	4	0	4
16 101-191 Elections	51,178	0.08%	6	0	6	0	6
17 101-215 Clerk	714,193	1.08%	77	0	77	2	79
18 101-225 Equalization	262,166	0.40%	28	0	28	1	29
19 101-229 Prosecuting Attorney	1,328,643	2.02%	143	0	143	4	148
21 101-236 Register of Deeds	306,390	0.46%	33	0	33	1	34
23 101-275 Drain Commissioner	230,002	0.35%	25	0	25	1	26
24 101-301 Sheriff Administration	3,336,154	5.06%	360	0	360	11	370
25 101-315 Crime Justice Training	8,261	0.01%	1	0	1	0	1
26 101-351 Jail	3,506,029	5.32%	378	0	378	11	389
27 101-445 Drain-at-large	139,457	0.21%	15	0	15	0	15
28 101-648 Medical Examiner	130,055	0.20%	14	0	14	0	14
29 101-731 MSU Extension	219,600	0.33%	24	0	24	1	24
30 101-801 Planning	90	0.00%	0	0	0	0	0
31 101-803 Memberships & Dues	14,267	0.02%	2	0	2	0	2
32 101-851 LDC Development	10,000	0.02%	1	0	1	0	1
33 101-990-999-201 Co Bridge Fund	269,631	0.41%	29	0	29	1	30
35 207 & 208 Parks & Rec	141,566	0.21%	15	0	15	0	16
36 209 Polly Ann Trail	10,043	0.02%	1	0	1	0	1
37 211 911 Fund	1,770,123	2.69%	191	0	191	6	197
39 215 Friend of the Court	1,490,999	2.26%	161	0	161	5	166
41 216-134 Marriage Counseling	4,605	0.01%	0	0	0	0	1
42 221 Health Department	3,072,658	4.66%	331	0	331	10	341
43 222 Mental Health	21,756,854	33.01%	2,347	0	2,347	70	2,416
44 223 Personal Care-Aide	1,317,865	2.00%	142	0	142	4	146
45 224 Animal Control	339,007	0.51%	37	0	37	1	38
46 227 Environmental Recycling	14,544	0.02%	2	0	2	0	2
47 231 Specialty (MH) Court	106,784	0.16%	12	0	12	0	12
48 242 Remonumentation Grant	64,776	0.10%	7	0	7	0	7

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Corporation Council Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 255 Concealed Pistol Licensing	64,471	0.10%	\$7	\$0	\$7	\$0	\$7
50 256 Reg of Deeds Automation	42,949	0.07%	5	0	5	0	5
51 257 Budget Stabilization	430	0.00%	0	0	0	0	0
52 258 Emerg. Mgmt Fund	107,259	0.16%	12	0	12	0	12
53 259 Rental Property	14,514	0.02%	2	0	2	0	2
54 260 MIDC Indigent Defense	208,920	0.32%	23	0	23	1	23
55 261 Community Corrections	348,314	0.53%	38	0	38	1	39
56 262-309 Anti-Drug (TNU) Coord	58,896	0.09%	6	0	6	0	7
57 262-316 Anti-Drug (TNU) Oper	13,261	0.02%	1	0	1	0	1
58 263 Police Contracts	1,848,964	2.80%	199	0	199	6	205
59 264-228 Victim's Rights	853	0.00%	0	0	0	0	0
60 264-301 Sheriff	1,045	0.00%	0	0	0	0	0
61 264-310 Comm Policing - RAD	75	0.00%	0	0	0	0	0
62 264-318 Liquor License Dist	17	0.00%	0	0	0	0	0
63 264-331 Marine Safety	12,590	0.02%	1	0	1	0	1
64 264-332 SERT	8,574	0.01%	1	0	1	0	1
65 264-333 K-9 Unit	778	0.00%	0	0	0	0	0
66 264-335 Dive Team	948	0.00%	0	0	0	0	0
67 264-337 Mounted Division	4,565	0.01%	0	0	0	0	1
68 264-351 Jail/Feeding Prisoners	5,525	0.01%	1	0	1	0	1
69 264-352 Training	11,671	0.02%	1	0	1	0	1
70 266-302 Safe & Sober-Step Grant	328	0.00%	0	0	0	0	0
71 266-304 D.A.R.E. Grant	3,277	0.00%	0	0	0	0	0
72 266-305 Road Patrol Grant	90,640	0.14%	10	0	10	0	10
73 266-307 Motorcycle Safety	5,535	0.01%	1	0	1	0	1
74 266-309 Anti-Drug (RAD/TNU) Coord	1,186	0.00%	0	0	0	0	0
75 266-313 Seatbelt Enforce Grant	11,122	0.02%	1	0	1	0	1
76 266-351 Jail/Feeding	24,995	0.04%	3	0	3	0	3
77 267-228 Victims Rights	8	0.00%	0	0	0	0	0
78 267-229 Prosecutor	1,589	0.00%	0	0	0	0	0
79 267-264 Building Ops	1,139	0.00%	0	0	0	0	0
80 267-301 Sheriff Admin	19,564	0.03%	2	0	2	0	2
81 267-334 Sheriff Forfeit	17	0.00%	0	0	0	0	0
82 269 Law Library	13,776	0.02%	1	0	1	0	2
83 274 Community Development	29,653	0.04%	3	0	3	0	3
84 276 Senior Millage	18,940	0.03%	2	0	2	0	2
85 286 Local Reserve Fund	386	0.00%	0	0	0	0	0
87 292 Child Care Probate	1,266,429	1.92%	137	0	137	4	141
88 294 Veterans Trust	51,808	0.08%	6	0	6	0	6
89 295 Soldiers Relief	333,372	0.51%	36	0	36	1	37
90 296 Soil & Sed Special Projects	83,851	0.13%	9	0	9	0	9
91 298-747 Community Collaborative	20,337	0.03%	2	0	2	0	2

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Corporation Council Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
92 298-752 Senior Coalition	777	0.00%	\$0	\$0	\$0	\$0	\$0
93 298-753 Suicide Prev Program	17,003	0.03%	2	0	2	0	2
94 299 Lapeer Comm Collaborat	54,710	0.08%	6	0	6	0	6
97 382 911 Debt Fund	1,609,250	2.44%	174	0	174	5	179
98 469 Cap Projects Fund	254,205	0.39%	27	0	27	1	28
99 470 Old Courthouse Restoration	10,447	0.02%	1	0	1	0	1
101 482 911 Construction	145,778	0.22%	16	0	16	0	16
103 531 Delinquent Tax Fund	91,428	0.14%	10	0	10	0	10
104 532 Foreclosure	251,942	0.38%	27	0	27	1	28
109 649 CMH Equipment	99,732	0.15%	11	0	11	0	11
110 675 Equip Acquis & Replace	1,159,340	1.76%	125	0	125	4	129
111 676 Unemployment Insurance	6,646	0.01%	1	0	1	0	1
112 677 Worker's Comp Fund	94,436	0.14%	10	0	10	0	10
113 678 Health Insurance	4,856,892	7.37%	524	0	524	16	539
114 731 Retirement System	4,418,434	6.70%	477	0	477	14	491
115 736 Health Care Services	126,952	0.19%	14	0	14	0	14
Subtotal	65,917,177	100.00%	7,109	0	7,109	209	7,319
Direct Bills					0		0
Total					\$7,109		\$7,319

Basis Units: Dollars of expenditures
Source: Financials

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Labor Relations Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-253 Treasurer	2	0.94%	\$725	\$0	\$725	\$32	\$757
6 101-259 Accounting	2	0.94%	725	0	725	32	757
8 101-265 Building & Grounds	2	0.94%	725	0	725	32	757
12 101-136 District Court	14	6.60%	5,072	0	5,072	226	5,298
17 101-215 Clerk	6	2.83%	2,174	0	2,174	97	2,271
18 101-225 Equalization	1	0.47%	362	0	362	16	378
19 101-229 Prosecuting Attorney	7	3.30%	2,536	0	2,536	113	2,649
21 101-236 Register of Deeds	1	0.47%	362	0	362	16	378
24 101-301 Sheriff Administration	24	11.32%	8,696	0	8,696	387	9,082
26 101-351 Jail	20	9.43%	7,246	0	7,246	322	7,568
29 101-731 MSU Extension	1	0.47%	362	0	362	16	378
37 211 911 Fund	13	6.13%	4,710	0	4,710	209	4,920
39 215 Friend of the Court	12	5.66%	4,348	0	4,348	193	4,541
42 221 Health Department	22	10.38%	7,971	0	7,971	354	8,325
43 222 Mental Health	51	24.06%	18,478	0	18,478	822	19,300
44 223 Personal Care-Aide	7	3.30%	2,536	0	2,536	113	2,649
45 224 Animal Control	1	0.47%	362	0	362	16	378
58 263 Police Contracts	21	9.91%	7,609	0	7,609	338	7,947
72 266-305 Road Patrol Grant	1	0.47%	362	0	362	16	378
76 266-351 Jail/Feeding	1	0.47%	362	0	362	16	378
89 295 Soldiers Relief	3	1.42%	1,087	0	1,087	48	1,135
Subtotal	212	100.00%	76,811	0	76,811	3,415	80,226
Direct Bills					0		0
Total					\$76,811		\$80,226

Basis Units: Number of union positions by Department

Source: Union reduction report

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Cost Allocation Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Building Depreciation	8	13.11%	\$1,639	\$0	\$1,639	\$0	\$1,639
2 101-102 Administration	1	1.64%	205	0	205	0	205
3 101-210 Professional Services	7	11.48%	1,434	0	1,434	0	1,434
4 101-253 Treasurer	3	4.92%	615	0	615	64	678
5 101-258 Computer Operations	2	3.28%	410	0	410	42	452
6 101-259 Accounting	4	6.56%	820	0	820	85	904
7 101-264 Utilities	7	11.48%	1,434	0	1,434	148	1,583
8 101-265 Building & Grounds	15	24.59%	3,074	0	3,074	318	3,391
9 101-954 Insurance	12	19.67%	2,459	0	2,459	254	2,713
19 101-229 Prosecuting Attorney	2	3.28%	410	0	410	42	452
Subtotal	61	100.00%	12,500	0	12,500	953	13,453
Direct Bills					0		0
Total					\$12,500		\$13,453

Basis Units: Number of functions by Central Service Department
Source: Prior year Cost Plan

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HR Physicals Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	4.03	0.97%	\$12	\$0	\$12	\$0	\$12
4 101-253 Treasurer	5.00	1.20%	14	0	14	0	15
6 101-259 Accounting	4.00	0.96%	12	0	12	0	12
8 101-265 Building & Grounds	5.99	1.44%	17	0	17	1	18
10 101-101 Board of Commissioners	7.00	1.69%	20	0	20	1	21
11 101-131 Circuit Court	15.00	3.61%	43	0	43	1	45
12 101-136 District Court	19.00	4.57%	55	0	55	2	57
17 101-215 Clerk	11.35	2.73%	33	0	33	1	34
18 101-225 Equalization	1.00	0.24%	3	0	3	0	3
19 101-229 Prosecuting Attorney	15.36	3.70%	44	0	44	2	46
21 101-236 Register of Deeds	4.27	1.03%	12	0	12	0	13
23 101-275 Drain Commissioner	3.00	0.72%	9	0	9	0	9
24 101-301 Sheriff Administration	29.73	7.16%	86	0	86	3	89
26 101-351 Jail	30.52	7.35%	88	0	88	3	91
28 101-648 Medical Examiner	0.86	0.21%	2	0	2	0	3
29 101-731 MSU Extension	2.00	0.48%	6	0	6	0	6
35 207 & 208 Parks & Rec	1.56	0.38%	5	0	5	0	5
37 211 911 Fund	19.64	4.73%	57	0	57	2	59
39 215 Friend of the Court	18.60	4.48%	54	0	54	2	56
42 221 Health Department	49.59	11.94%	143	0	143	5	148
43 222 Mental Health	98.28	23.66%	284	0	284	10	294
44 223 Personal Care-Aide	22.31	5.37%	64	0	64	2	67
45 224 Animal Control	5.26	1.27%	15	0	15	1	16
47 231 Specialty (MH) Court	1.00	0.24%	3	0	3	0	3
48 242 Remonumentation Grant	0.32	0.08%	1	0	1	0	1
49 255 Concealed Pistol Licensing	1.46	0.35%	4	0	4	0	4
52 258 Emerg. Mgmt Fund	1.00	0.24%	3	0	3	0	3
55 261 Community Corrections	2.00	0.48%	6	0	6	0	6
58 263 Police Contracts	21.85	5.26%	63	0	63	2	65
63 264-331 Marine Safety	0.17	0.04%	0	0	0	0	1
72 266-305 Road Patrol Grant	1.00	0.24%	3	0	3	0	3
76 266-351 Jail/Feeding	1.00	0.24%	3	0	3	0	3
87 292 Child Care Probate	6.72	1.62%	19	0	19	1	20
89 295 Soldiers Relief	4.62	1.11%	13	0	13	0	14
91 298-747 Community Collaborative	0.84	0.20%	2	0	2	0	3

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HR Physicals Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	415.33	100.00%	1,200	0	1,200	41	1,241
Direct Bills					0		0
<hr/>							
Total					\$1,200		\$1,241
<hr/>							

Basis Units: Number of FTE's by Department
Source: County Payroll Records

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Direct Services Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	94.30	100.00%	\$94	\$0	\$94	\$0	\$94
Subtotal	94.30	100.00%	94	0	94	0	94
Direct Bills					0		0
Total					\$94		\$94
Basis Units: Direct to Benefitting Department							
Source: Financial Transaction History							

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Allocation Summary

Dept:3 101-210 Professional Services

Department	Accounting Serv	Corporation Council	Labor Relations	Cost Allocation	HR Physicals	Direct Services	General Government	Total
1 Building Depreciation	\$0	\$0	\$0	\$1,639	\$0	\$0	\$0	\$1,639
2 101-102 Administration	751	31	0	205	12	94	0	1,092
3 101-210 Professional Services	1,152	19	0	1,434	0	0	0	2,605
4 101-253 Treasurer	2,657	48	757	678	15	0	0	4,155
5 101-258 Computer Operations	517	34	0	452	0	0	0	1,003
6 101-259 Accounting	1,568	53	757	904	12	0	0	3,294
7 101-264 Utilities	602	46	0	1,583	0	0	0	2,231
8 101-265 Building & Grounds	1,385	85	757	3,391	18	0	0	5,637
9 101-954 Insurance	1,028	60	0	2,713	0	0	0	3,801
10 101-101 Board of Commissioners	225	37	0	0	21	0	0	284
11 101-131 Circuit Court	1,393	186	0	0	45	0	0	1,624
12 101-136 District Court	673	189	5,298	0	57	0	0	6,216
13 101-145 Jury Board	24	1	0	0	0	0	0	24
14 101-147 Indigent Counsel	657	25	0	0	0	0	0	682
15 101-151 Adult Probation	32	4	0	0	0	0	0	35
16 101-191 Elections	77	6	0	0	0	0	0	83
17 101-215 Clerk	6,338	79	2,271	0	34	0	0	8,721
18 101-225 Equalization	243	29	378	0	3	0	0	653
19 101-229 Prosecuting Attorney	1,822	148	2,649	452	46	0	0	5,116
21 101-236 Register of Deeds	1,798	34	378	0	13	0	0	2,223
23 101-275 Drain Commissioner	315	26	0	0	9	0	0	349
24 101-301 Sheriff Administration	1,020	370	9,082	0	89	0	0	10,562
25 101-315 Crime Justice Training	4	1	0	0	0	0	0	5
26 101-351 Jail	591	389	7,568	0	91	0	0	8,640
27 101-445 Drain-at-large	1	15	0	0	0	0	0	17
28 101-648 Medical Examiner	413	14	0	0	3	0	0	430
29 101-731 MSU Extension	250	24	378	0	6	0	0	659
30 101-801 Planning	13	0	0	0	0	0	0	13
31 101-803 Memberships & Dues	1	2	0	0	0	0	0	3
32 101-851 LDC Development	1	1	0	0	0	0	0	2
33 101-990-999-201 Co Bridge Fund	1	30	0	0	0	0	0	31
34 201 Road Commission	267	0	0	0	0	0	0	267
35 207 & 208 Parks & Rec	455	16	0	0	5	0	0	476
36 209 Polly Ann Trail	26	1	0	0	0	0	0	27
37 211 911 Fund	870	197	4,920	0	59	0	0	6,045
39 215 Friend of the Court	1,648	166	4,541	0	56	0	0	6,410
41 216-134 Marriage Counseling	311	1	0	0	0	0	0	312
42 221 Health Department	2,795	341	8,325	0	148	0	0	11,610
43 222 Mental Health	8,629	2,416	19,300	0	294	0	0	30,638
44 223 Personal Care-Aide	1,178	146	2,649	0	67	0	0	4,040
45 224 Animal Control	2,035	38	378	0	16	0	0	2,467

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Allocation Summary

Dept:3 101-210 Professional Services

Department	Accounting Serv	Corporation Council	Labor Relations	Cost Allocation	HR Physicals	Direct Services	General Government	Total
46 227 Environmental Recycling	\$32	\$2	\$0	\$0	\$0	\$0	\$0	\$33
47 231 Specialty (MH) Court	331	12	0	0	3	0	0	346
48 242 Remonumentation Grant	170	7	0	0	1	0	0	178
49 255 Concealed Pistol Licensing	780	7	0	0	4	0	0	791
50 256 Reg of Deeds Automation	346	5	0	0	0	0	0	351
51 257 Budget Stabilization	56	0	0	0	0	0	0	56
52 258 Emerg. Mgmt Fund	331	12	0	0	3	0	0	346
53 259 Rental Property	93	2	0	0	0	0	0	94
54 260 MIDC Indigent Defense	97	23	0	0	0	0	0	120
55 261 Community Corrections	1,591	39	0	0	6	0	0	1,636
56 262-309 Anti-Drug (TNU) Coord	51	7	0	0	0	0	0	58
57 262-316 Anti-Drug (TNU) Oper	53	1	0	0	0	0	0	55
58 263 Police Contracts	3,604	205	7,947	0	65	0	0	11,822
59 264-228 Victim's Rights	4	0	0	0	0	0	0	4
60 264-301 Sheriff	17	0	0	0	0	0	0	18
61 264-310 Comm Policing - RAD	1	0	0	0	0	0	0	1
62 264-318 Liquor License Dist	17	0	0	0	0	0	0	17
63 264-331 Marine Safety	135	1	0	0	1	0	0	137
64 264-332 SERT	22	1	0	0	0	0	0	23
65 264-333 K-9 Unit	23	0	0	0	0	0	0	23
66 264-335 Dive Team	17	0	0	0	0	0	0	18
67 264-337 Mounted Division	23	1	0	0	0	0	0	23
68 264-351 Jail/Feeding Prisoners	22	1	0	0	0	0	0	22
69 264-352 Training	38	1	0	0	0	0	0	39
70 266-302 Safe & Sober-Step Grant	19	0	0	0	0	0	0	19
71 266-304 D.A.R.E. Grant	15	0	0	0	0	0	0	16
72 266-305 Road Patrol Grant	272	10	378	0	3	0	0	664
73 266-307 Motorcycle Safety	23	1	0	0	0	0	0	23
74 266-309 Anti-Drug (RAD/TNU) Coord	13	0	0	0	0	0	0	13
75 266-313 Seatbelt Enforce Grant	38	1	0	0	0	0	0	39
76 266-351 Jail/Feeding	90	3	378	0	3	0	0	475
77 267-228 Victims Rights	19	0	0	0	0	0	0	19
78 267-229 Prosecutor	30	0	0	0	0	0	0	31
79 267-264 Building Ops	13	0	0	0	0	0	0	13
80 267-301 Sheriff Admin	52	2	0	0	0	0	0	54
81 267-334 Sheriff Forfeit	14	0	0	0	0	0	0	14
82 269 Law Library	47	2	0	0	0	0	0	48
83 274 Community Development	26	3	0	0	0	0	0	29
84 276 Senior Millage	185	2	0	0	0	0	0	187
85 286 Local Reserve Fund	54	0	0	0	0	0	0	54
86 291 MCF Operations	286	0	0	0	0	0	0	286

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Allocation Summary

Dept:3 101-210 Professional Services

Department	Accounting Serv	Corporation Council	Labor Relations	Cost Allocation	HR Physicals	Direct Services	General Government	Total
87 292 Child Care Probate	\$1,711	\$141	\$0	\$0	\$20	\$0	\$0	\$1,871
88 294 Veterans Trust	32	6	0	0	0	0	0	37
89 295 Soldiers Relief	536	37	1,135	0	14	0	0	1,722
90 296 Soil & Sed Special Projects	371	9	0	0	0	0	0	381
91 298-747 Community Collaborative	177	2	0	0	3	0	0	182
92 298-752 Senior Coalition	1	0	0	0	0	0	0	1
93 298-753 Suicide Prev Program	34	2	0	0	0	0	0	36
94 299 Lapeer Comm Collaborat	194	6	0	0	0	0	0	200
95 360 Drain Fund	3	0	0	0	0	0	0	3
96 361 - 389 Debt Service Funds	120	0	0	0	0	0	0	120
97 382 911 Debt Fund	163	179	0	0	0	0	0	342
98 469 Cap Projects Fund	19	28	0	0	0	0	0	47
99 470 Old Courthouse Restoration	60	1	0	0	0	0	0	61
100 471 Marshall Drain Construct	7	0	0	0	0	0	0	7
101 482 911 Construction	12	16	0	0	0	0	0	28
102 489 Indian Creek Construction	4	0	0	0	0	0	0	4
103 531 Delinquent Tax Fund	1,742	10	0	0	0	0	0	1,752
104 532 Foreclosure	1,648	28	0	0	0	0	0	1,676
105 571 Telecom Fund	9	0	0	0	0	0	0	9
106 601 Revolving Drain Fund	30	0	0	0	0	0	0	30
108 638 Drain Equipment	98	0	0	0	0	0	0	98
109 649 CMH Equipment	70	11	0	0	0	0	0	81
110 675 Equip Acquis & Replace	668	129	0	0	0	0	0	796
111 676 Unemployment Insurance	1,992	1	0	0	0	0	0	1,992
112 677 Worker's Comp Fund	2,035	10	0	0	0	0	0	2,046
113 678 Health Insurance	5,448	539	0	0	0	0	0	5,987
114 731 Retirement System	1,908	491	0	0	0	0	0	2,398
115 736 Health Care Services	778	14	0	0	0	0	0	792
116 760 District Court	2	0	0	0	0	0	0	2
117 801 Special Assess Drain	201	0	0	0	0	0	0	201
119 All Other	70	0	0	0	0	0	0	70
Total	\$72,961	\$7,319	\$80,226	\$13,453	\$1,241	\$94	\$0	\$175,293

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

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

For plan purposes the costs of the Treasurer's office is separated into the following operating functions. A description of the functions and the allocation of the costs for each function follows:

- **Cash Accounting** – The process of receipting revenues from all of the departments in the County is identified in this function. Centralizing the collection of revenues in an individual office provides for better control and accounting and lowers the cost of proper internal cash control. These costs are allocated to all benefitting departments based on the number of transactions posted to the general ledger.
- **Accounts Payable Processing** – The Treasurer's office processes all outgoing checks for the County. The cost for this service is identified in this function and are allocated to the benefitting departments based on the number of accounts payable (expenditures, excluding payroll) transactions posted to the general ledger.
- **Phones** - The Treasurer's office provides phone support for the County. The cost of this service has been identified and has been allocated based on the number of phone lines by department.
- **Equalization / GIS** - Costs identified to time spent on Equalization and GIS are allocated directly to Equalization.

Treasurer 101-253
Nature and Extent of Service
Continued

- **General Government** - The balance of the Treasurer's activities including delinquent taxes, forfeitures, dog license, and all other functions are considered general government under the federal guideline and are not allocated in this plan.

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:4 101-253 Treasurer

Description		Amount	General Admin	Cash Accounting	Accounts Payable	Phones	EQ / GIS	General Government
Personnel Costs								
Salaries	S1	238,696	65,856	92,256	8,354	26,782	17,831	27,617
Salary % Split			27.59%	38.65%	3.50%	11.22%	7.47%	11.57%
Fringes	S	115,974	31,997	44,824	4,059	13,012	8,663	13,418
Subtotal - Personnel Costs		354,670	97,853	137,080	12,413	39,794	26,494	41,035
Services & Supplies Cost								
728-000 Postage	S	3,765	1,039	1,455	132	422	281	436
729-000 Printing and Binding	S	975	269	377	34	109	73	113
730-000 Office Supplies	S	28	8	11	1	3	2	3
850-000 Telephone	S	234	64	90	8	26	17	27
940-000 Cost Allocation	D	72,253	0	0	0	0	0	0
944-000 Technology License	S	334	92	129	12	37	25	39
Subtotal - Services & Supplies		77,589	1,472	2,062	187	599	399	617
Department Cost Total		432,259	99,326	139,142	12,600	40,393	26,892	41,653
Adjustments to Cost								
940-000 Cost Allocation	D	(72,253)	0	0	0	0	0	0
Subtotal - Adjustments		(72,253)	0	0	0	0	0	0
Total Costs After Adjustments		360,006	99,326	139,142	12,600	40,393	26,892	41,653
General Admin Distribution			(99,326)	53,017	4,801	15,391	10,247	15,871
Grand Total		<u>\$360,006</u>		<u>\$192,159</u>	<u>\$17,401</u>	<u>\$55,783</u>	<u>\$37,139</u>	<u>\$57,523</u>
not allocated								

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B. Incoming Costs - (Default Spread Salary%)

Dept:4 101-253 Treasurer

Department	First Incoming	Second Incoming	Cash Accounting	Accounts Payable	Phones	EQ / GIS	General Government
1 County Complex	\$11,159	\$36	\$5,976	\$541	\$1,735	\$1,155	\$1,789
Subtotal - Building Depreciation	11,159	36	5,976	541	1,735	1,155	1,789
2 Administration	3,062	351	1,822	165	529	352	545
Subtotal - 101-102 Administration	3,062	351	1,822	165	529	352	545
3 Accounting Serv	2,426	231	1,418	128	412	274	425
3 Corporation Council	47	1	26	2	7	5	8
3 Labor Relations	725	32	404	37	117	78	121
3 Cost Allocation	615	64	362	33	105	70	108
3 HR Physicals	14	0	8	1	2	2	2
Subtotal - 101-210 Professional Service	3,826	329	2,218	201	644	429	664
4 Cash Accounting	0	7,330	3,913	354	1,136	756	1,171
4 Accounts Payable	0	50	27	2	8	5	8
4 Phones	0	579	309	28	90	60	92
Subtotal - 101-253 Treasurer	0	7,959	4,248	385	1,233	821	1,272
5 Network Support	0	5,638	3,010	273	874	582	901
Subtotal - 101-258 Computer Operation	0	5,638	3,010	273	874	582	901
6 General Accounting	0	8,449	4,510	408	1,309	872	1,350
6 Accounts Payable	0	295	158	14	46	30	47
6 Payroll	0	911	486	44	141	94	146
6 Termination Payoff	0	2,043	1,090	99	317	211	326
Subtotal - 101-259 Accounting	0	11,698	6,244	565	1,813	1,207	1,869
7 County Complex	0	8,048	4,296	389	1,247	830	1,286
Subtotal - 101-264 Utilities	0	8,048	4,296	389	1,247	830	1,286
8 County Complex	0	11,633	6,209	562	1,803	1,200	1,859
8 Phone/Network	0	36	19	2	6	4	6
8 Shredding Services	0	472	252	23	73	49	75
Subtotal - 101-265 Building & Grounds	0	12,141	6,481	587	1,881	1,253	1,940
9 General Liability	0	277	148	13	43	29	44

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B. Incoming Costs - (Default Spread Salary%)

Dept:4 101-253 Treasurer

Department	First Incoming	Second Incoming	Cash Accounting	Accounts Payable	Phones	EQ / GIS	General Government
9 Public Officials Liability	\$0	\$1,180	\$630	\$57	\$183	\$122	\$189
9 County Complex Property	0	1,048	560	51	162	108	168
Subtotal - 101-954 Insurance	0	2,505	1,337	121	388	258	400
Total Incoming	18,048	48,706	35,631	3,227	10,344	6,886	10,666
C. Total Allocated		\$426,759	\$227,790	\$20,628	\$66,127	\$44,026	\$68,190
			53.38%	4.83%	15.50%	10.32%	15.98%

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Cash Accounting Allocations

Dept:4 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	755	1.12%	\$2,268	\$0	\$2,268	\$0	\$2,268
3 101-210 Professional Services	1,159	1.73%	3,482	0	3,482	0	3,482
4 101-253 Treasurer	2,440	3.63%	7,330	0	7,330	0	7,330
5 101-258 Computer Operations	475	0.71%	1,427	0	1,427	197	1,624
6 101-259 Accounting	1,440	2.14%	4,326	0	4,326	596	4,922
7 101-264 Utilities	553	0.82%	1,661	0	1,661	229	1,890
8 101-265 Building & Grounds	1,272	1.89%	3,821	0	3,821	526	4,348
9 101-954 Insurance	944	1.41%	2,836	0	2,836	391	3,227
10 101-101 Board of Commissioners	207	0.31%	622	0	622	86	708
11 101-131 Circuit Court	1,279	1.90%	3,842	0	3,842	529	4,372
12 101-136 District Court	618	0.92%	1,857	0	1,857	256	2,112
13 101-145 Jury Board	22	0.03%	66	0	66	9	75
14 101-147 Indigent Counsel	603	0.90%	1,812	0	1,812	250	2,061
15 101-151 Adult Probation	29	0.04%	87	0	87	12	99
16 101-191 Elections	71	0.11%	213	0	213	29	243
17 101-215 Clerk	5,820	8.66%	17,485	0	17,485	2,409	19,894
18 101-225 Equalization	223	0.33%	670	0	670	92	762
19 101-229 Prosecuting Attorney	1,673	2.49%	5,026	0	5,026	692	5,719
21 101-236 Register of Deeds	1,651	2.46%	4,960	0	4,960	683	5,643
23 101-275 Drain Commissioner	289	0.43%	868	0	868	120	988
24 101-301 Sheriff Administration	937	1.40%	2,815	0	2,815	388	3,203
25 101-315 Crime Justice Training	4	0.01%	12	0	12	2	14
26 101-351 Jail	543	0.81%	1,631	0	1,631	225	1,856
27 101-445 Drain-at-large	1	0.00%	3	0	3	0	3
28 101-648 Medical Examiner	379	0.56%	1,139	0	1,139	157	1,295
29 101-731 MSU Extension	230	0.34%	691	0	691	95	786
30 101-801 Planning	12	0.02%	36	0	36	5	41
31 101-803 Memberships & Dues	1	0.00%	3	0	3	0	3
32 101-851 LDC Development	1	0.00%	3	0	3	0	3
33 101-990-999-201 Co Bridge Fund	1	0.00%	3	0	3	0	3
34 201 Road Commission	245	0.36%	736	0	736	101	837
35 207 & 208 Parks & Rec	418	0.62%	1,256	0	1,256	173	1,429
36 209 Polly Ann Trail	24	0.04%	72	0	72	10	82
37 211 911 Fund	799	1.19%	2,400	0	2,400	331	2,731
39 215 Friend of the Court	1,513	2.25%	4,545	0	4,545	626	5,172
41 216-134 Marriage Counseling	286	0.43%	859	0	859	118	978
42 221 Health Department	2,567	3.82%	7,712	0	7,712	1,062	8,774
43 222 Mental Health	7,924	11.80%	23,806	0	23,806	3,280	27,086
44 223 Personal Care-Aide	1,082	1.61%	3,251	0	3,251	448	3,698
45 224 Animal Control	1,869	2.78%	5,615	0	5,615	774	6,389
46 227 Environmental Recycling	29	0.04%	87	0	87	12	99
47 231 Specialty (MH) Court	304	0.45%	913	0	913	126	1,039

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Cash Accounting Allocations

Dept:4 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 242 Remonumentation Grant	156	0.23%	\$469	\$0	\$469	\$65	\$533
49 255 Concealed Pistol Licensing	716	1.07%	2,151	0	2,151	296	2,447
50 256 Reg of Deeds Automation	318	0.47%	955	0	955	132	1,087
51 257 Budget Stabilization	51	0.08%	153	0	153	21	174
52 258 Emerg. Mgmt Fund	304	0.45%	913	0	913	126	1,039
53 259 Rental Property	85	0.13%	255	0	255	35	291
54 260 MIDC Indigent Defense	89	0.13%	267	0	267	37	304
55 261 Community Corrections	1,461	2.18%	4,389	0	4,389	605	4,994
56 262-309 Anti-Drug (TNU) Coord	47	0.07%	141	0	141	19	161
57 262-316 Anti-Drug (TNU) Oper	49	0.07%	147	0	147	20	167
58 263 Police Contracts	3,310	4.93%	9,944	0	9,944	1,370	11,314
59 264-228 Victim's Rights	4	0.01%	12	0	12	2	14
60 264-301 Sheriff	16	0.02%	48	0	48	7	55
61 264-310 Comm Policing - RAD	1	0.00%	3	0	3	0	3
62 264-318 Liquor License Dist	16	0.02%	48	0	48	7	55
63 264-331 Marine Safety	124	0.18%	373	0	373	51	424
64 264-332 SERT	20	0.03%	60	0	60	8	68
65 264-333 K-9 Unit	21	0.03%	63	0	63	9	72
66 264-335 Dive Team	16	0.02%	48	0	48	7	55
67 264-337 Mounted Division	21	0.03%	63	0	63	9	72
68 264-351 Jail/Feeding Prisoners	20	0.03%	60	0	60	8	68
69 264-352 Training	35	0.05%	105	0	105	14	120
70 266-302 Safe & Sober-Step Grant	17	0.03%	51	0	51	7	58
71 266-304 D.A.R.E. Grant	14	0.02%	42	0	42	6	48
72 266-305 Road Patrol Grant	250	0.37%	751	0	751	103	855
73 266-307 Motorcycle Safety	21	0.03%	63	0	63	9	72
74 266-309 Anti-Drug (RAD/TNU) Coord	12	0.02%	36	0	36	5	41
75 266-313 Seatbelt Enforce Grant	35	0.05%	105	0	105	14	120
76 266-351 Jail/Feeding	83	0.12%	249	0	249	34	284
77 267-228 Victims Rights	17	0.03%	51	0	51	7	58
78 267-229 Prosecutor	28	0.04%	84	0	84	12	96
79 267-264 Building Ops	12	0.02%	36	0	36	5	41
80 267-301 Sheriff Admin	48	0.07%	144	0	144	20	164
81 267-334 Sheriff Forfeit	13	0.02%	39	0	39	5	44
82 269 Law Library	43	0.06%	129	0	129	18	147
83 274 Community Development	24	0.04%	72	0	72	10	82
84 276 Senior Millage	170	0.25%	511	0	511	70	581
85 286 Local Reserve Fund	50	0.07%	150	0	150	21	171
86 291 MCF Operations	263	0.39%	790	0	790	109	899
87 292 Child Care Probate	1,571	2.34%	4,720	0	4,720	650	5,370
88 294 Veterans Trust	29	0.04%	87	0	87	12	99
89 295 Soldiers Relief	492	0.73%	1,478	0	1,478	204	1,682

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Cash Accounting Allocations

Dept:4 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
90 296 Soil & Sed Special Projects	341	0.51%	\$1,024	\$0	\$1,024	\$141	\$1,166
91 298-747 Community Collaborative	163	0.24%	490	0	490	67	557
92 298-752 Senior Coalition	1	0.00%	3	0	3	0	3
93 298-753 Suicide Prev Program	31	0.05%	93	0	93	13	106
94 299 Lapeer Comm Collaborat	178	0.27%	535	0	535	74	608
95 360 Drain Fund	3	0.00%	9	0	9	1	10
96 361 - 389 Debt Service Funds	110	0.16%	330	0	330	46	376
97 382 911 Debt Fund	150	0.22%	451	0	451	62	513
98 469 Cap Projects Fund	17	0.03%	51	0	51	7	58
99 470 Old Courthouse Restoration	55	0.08%	165	0	165	23	188
100 471 Marshall Drain Construct	6	0.01%	18	0	18	2	21
101 482 911 Construction	11	0.02%	33	0	33	5	38
102 489 Indian Creek Construction	4	0.01%	12	0	12	2	14
103 531 Delinquent Tax Fund	1,600	2.38%	4,807	0	4,807	662	5,469
104 532 Foreclosure	1,513	2.25%	4,545	0	4,545	626	5,172
105 571 Telecom Fund	8	0.01%	24	0	24	3	27
106 601 Revolving Drain Fund	28	0.04%	84	0	84	12	96
108 638 Drain Equipment	90	0.13%	270	0	270	37	308
109 649 CMH Equipment	64	0.10%	192	0	192	26	219
110 675 Equip Acquis & Replace	613	0.91%	1,842	0	1,842	254	2,095
111 676 Unemployment Insurance	1,829	2.72%	5,495	0	5,495	757	6,252
112 677 Worker's Comp Fund	1,869	2.78%	5,615	0	5,615	774	6,389
113 678 Health Insurance	5,003	7.45%	15,030	0	15,030	2,071	17,101
114 731 Retirement System	1,752	2.61%	5,264	0	5,264	725	5,989
115 736 Health Care Services	714	1.06%	2,145	0	2,145	296	2,441
116 760 District Court	2	0.00%	6	0	6	1	7
117 801 Special Assess Drain	185	0.28%	556	0	556	77	632
119 All Other	64	0.10%	192	0	192	26	219
Subtotal	67,168	100.00%	201,792	0	201,792	25,998	227,790
Direct Bills					0		0
Total					\$201,792		\$227,790

Basis Units: Number of revenue and expense transactions by Department
Source: General Ledger Detail

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Accounts Payable Allocations

Dept:4 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	42	0.41%	\$75	\$0	\$75	\$0	\$75
3 101-210 Professional Services	48	0.47%	85	0	85	0	85
4 101-253 Treasurer	28	0.27%	50	0	50	0	50
5 101-258 Computer Operations	52	0.51%	93	0	93	12	105
6 101-259 Accounting	41	0.40%	73	0	73	10	83
7 101-264 Utilities	253	2.47%	451	0	451	59	509
8 101-265 Building & Grounds	456	4.44%	812	0	812	106	918
9 101-954 Insurance	12	0.12%	21	0	21	3	24
10 101-101 Board of Commissioners	41	0.40%	73	0	73	10	83
11 101-131 Circuit Court	242	2.36%	431	0	431	56	487
12 101-136 District Court	142	1.38%	253	0	253	33	286
13 101-145 Jury Board	22	0.21%	39	0	39	5	44
14 101-147 Indigent Counsel	83	0.81%	148	0	148	19	167
15 101-151 Adult Probation	29	0.28%	52	0	52	7	58
16 101-191 Elections	43	0.42%	77	0	77	10	87
17 101-215 Clerk	86	0.84%	153	0	153	20	173
18 101-225 Equalization	19	0.19%	34	0	34	4	38
19 101-229 Prosecuting Attorney	269	2.62%	479	0	479	62	542
21 101-236 Register of Deeds	46	0.45%	82	0	82	11	93
23 101-275 Drain Commissioner	59	0.58%	105	0	105	14	119
24 101-301 Sheriff Administration	285	2.78%	508	0	508	66	574
25 101-315 Crime Justice Training	2	0.02%	4	0	4	0	4
26 101-351 Jail	193	1.88%	344	0	344	45	389
27 101-445 Drain-at-large	1	0.01%	2	0	2	0	2
28 101-648 Medical Examiner	81	0.79%	144	0	144	19	163
29 101-731 MSU Extension	26	0.25%	46	0	46	6	52
30 101-801 Planning	12	0.12%	21	0	21	3	24
31 101-803 Memberships & Dues	1	0.01%	2	0	2	0	2
32 101-851 LDC Development	1	0.01%	2	0	2	0	2
34 201 Road Commission	12	0.12%	21	0	21	3	24
35 207 & 208 Parks & Rec	149	1.45%	265	0	265	35	300
36 209 Polly Ann Trail	21	0.20%	37	0	37	5	42
37 211 911 Fund	283	2.76%	504	0	504	66	570
39 215 Friend of the Court	185	1.80%	329	0	329	43	372
41 216-134 Marriage Counseling	12	0.12%	21	0	21	3	24
42 221 Health Department	395	3.85%	704	0	704	92	795
43 222 Mental Health	3,213	31.32%	5,722	0	5,722	746	6,468
44 223 Personal Care-Aide	362	3.53%	645	0	645	84	729
45 224 Animal Control	166	1.62%	296	0	296	39	334
46 227 Environmental Recycling	2	0.02%	4	0	4	0	4
47 231 Specialty (MH) Court	67	0.65%	119	0	119	16	135
48 242 Remonumentation Grant	22	0.21%	39	0	39	5	44

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Accounts Payable Allocations

Dept:4 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 255 Concealed Pistol Licensing	33	0.32%	\$59	\$0	\$59	\$8	\$66
50 256 Reg of Deeds Automation	68	0.66%	121	0	121	16	137
51 257 Budget Stabilization	12	0.12%	21	0	21	3	24
52 258 Emerg. Mgmt Fund	73	0.71%	130	0	130	17	147
53 259 Rental Property	45	0.44%	80	0	80	10	91
54 260 MIDC Indigent Defense	83	0.81%	148	0	148	19	167
55 261 Community Corrections	204	1.99%	363	0	363	47	411
56 262-309 Anti-Drug (TNU) Coord	38	0.37%	68	0	68	9	77
57 262-316 Anti-Drug (TNU) Oper	38	0.37%	68	0	68	9	77
58 263 Police Contracts	357	3.48%	636	0	636	83	719
59 264-228 Victim's Rights	2	0.02%	4	0	4	0	4
60 264-301 Sheriff	14	0.14%	25	0	25	3	28
61 264-310 Comm Policing - RAD	1	0.01%	2	0	2	0	2
62 264-318 Liquor License Dist	12	0.12%	21	0	21	3	24
63 264-331 Marine Safety	20	0.19%	36	0	36	5	40
64 264-332 SERT	18	0.18%	32	0	32	4	36
65 264-333 K-9 Unit	15	0.15%	27	0	27	3	30
66 264-335 Dive Team	16	0.16%	28	0	28	4	32
67 264-337 Mounted Division	15	0.15%	27	0	27	3	30
68 264-351 Jail/Feeding Prisoners	20	0.19%	36	0	36	5	40
69 264-352 Training	33	0.32%	59	0	59	8	66
70 266-302 Safe & Sober-Step Grant	13	0.13%	23	0	23	3	26
71 266-304 D.A.R.E. Grant	14	0.14%	25	0	25	3	28
72 266-305 Road Patrol Grant	12	0.12%	21	0	21	3	24
73 266-307 Motorcycle Safety	17	0.17%	30	0	30	4	34
74 266-309 Anti-Drug (RAD/TNU) Coord	12	0.12%	21	0	21	3	24
76 266-351 Jail/Feeding	54	0.53%	96	0	96	13	109
77 267-228 Victims Rights	12	0.12%	21	0	21	3	24
78 267-229 Prosecutor	13	0.13%	23	0	23	3	26
79 267-264 Building Ops	12	0.12%	21	0	21	3	24
80 267-301 Sheriff Admin	33	0.32%	59	0	59	8	66
81 267-334 Sheriff Forfeit	12	0.12%	21	0	21	3	24
82 269 Law Library	41	0.40%	73	0	73	10	83
83 274 Community Development	19	0.19%	34	0	34	4	38
84 276 Senior Millage	25	0.24%	45	0	45	6	50
85 286 Local Reserve Fund	12	0.12%	21	0	21	3	24
87 292 Child Care Probate	237	2.31%	422	0	422	55	477
88 294 Veterans Trust	27	0.26%	48	0	48	6	54
89 295 Soldiers Relief	115	1.12%	205	0	205	27	232
90 296 Soil & Sed Special Projects	50	0.49%	89	0	89	12	101
91 298-747 Community Collaborative	15	0.15%	27	0	27	3	30
92 298-752 Senior Coalition	1	0.01%	2	0	2	0	2

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Accounts Payable Allocations

Dept:4 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
93 298-753 Suicide Prev Program	26	0.25%	\$46	\$0	\$46	\$6	\$52
94 299 Lapeer Comm Collaborat	17	0.17%	30	0	30	4	34
96 361 - 389 Debt Service Funds	34	0.33%	61	0	61	8	68
97 382 911 Debt Fund	5	0.05%	9	0	9	1	10
98 469 Cap Projects Fund	17	0.17%	30	0	30	4	34
99 470 Old Courthouse Restoration	12	0.12%	21	0	21	3	24
100 471 Marshall Drain Construct	4	0.04%	7	0	7	1	8
101 482 911 Construction	10	0.10%	18	0	18	2	20
102 489 Indian Creek Construction	4	0.04%	7	0	7	1	8
103 531 Delinquent Tax Fund	15	0.15%	27	0	27	3	30
104 532 Foreclosure	88	0.86%	157	0	157	20	177
106 601 Revolving Drain Fund	27	0.26%	48	0	48	6	54
108 638 Drain Equipment	88	0.86%	157	0	157	20	177
109 649 CMH Equipment	15	0.15%	27	0	27	3	30
110 675 Equip Acquis & Replace	235	2.29%	419	0	419	55	473
111 676 Unemployment Insurance	12	0.12%	21	0	21	3	24
112 677 Worker's Comp Fund	27	0.26%	48	0	48	6	54
113 678 Health Insurance	150	1.46%	267	0	267	35	302
114 731 Retirement System	16	0.16%	28	0	28	4	32
115 736 Health Care Services	12	0.12%	21	0	21	3	24
117 801 Special Assess Drain	79	0.77%	141	0	141	18	159
Subtotal	10,260	100.00%	18,274	0	18,274	2,354	20,628
Direct Bills					0		0
Total					\$18,274		\$20,628

Basis Units: Number of Accounts Payable Transactions

Source: General Ledger

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Phones Allocations

Dept:4 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	9	1.78%	\$1,042	\$0	\$1,042	\$0	\$1,042
4 101-253 Treasurer	5	0.99%	579	0	579	0	579
5 101-258 Computer Operations	1	0.20%	116	0	116	15	131
6 101-259 Accounting	5	0.99%	579	0	579	77	656
8 101-265 Building & Grounds	4	0.79%	463	0	463	61	524
10 101-101 Board of Commissioners	8	1.58%	926	0	926	123	1,049
11 101-131 Circuit Court	33	6.52%	3,820	0	3,820	506	4,327
12 101-136 District Court	29	5.73%	3,357	0	3,357	445	3,802
15 101-151 Adult Probation	13	2.57%	1,505	0	1,505	199	1,704
17 101-215 Clerk	8	1.58%	926	0	926	123	1,049
18 101-225 Equalization	4	0.79%	463	0	463	61	524
19 101-229 Prosecuting Attorney	19	3.75%	2,200	0	2,200	291	2,491
21 101-236 Register of Deeds	11	2.17%	1,273	0	1,273	169	1,442
23 101-275 Drain Commissioner	7	1.38%	810	0	810	107	918
24 101-301 Sheriff Administration	38	7.51%	4,399	0	4,399	583	4,982
26 101-351 Jail	36	7.11%	4,168	0	4,168	552	4,720
29 101-731 MSU Extension	17	3.36%	1,968	0	1,968	261	2,229
39 215 Friend of the Court	30	5.93%	3,473	0	3,473	460	3,933
42 221 Health Department	77	15.22%	8,914	0	8,914	1,181	10,095
43 222 Mental Health	113	22.33%	13,082	0	13,082	1,733	14,815
44 223 Personal Care-Aide	3	0.59%	347	0	347	46	393
45 224 Animal Control	4	0.79%	463	0	463	61	524
52 258 Emerg. Mgmt Fund	1	0.20%	116	0	116	15	131
54 260 MIDC Indigent Defense	2	0.40%	232	0	232	31	262
55 261 Community Corrections	3	0.59%	347	0	347	46	393
58 263 Police Contracts	18	3.56%	2,084	0	2,084	276	2,360
87 292 Child Care Probate	2	0.40%	232	0	232	31	262
89 295 Soldiers Relief	5	0.99%	579	0	579	77	656
104 532 Foreclosure	1	0.20%	116	0	116	15	131
Subtotal	506	100.00%	58,580	0	58,580	7,547	66,127
Direct Bills					0		0
Total					\$58,580		\$66,127

Basis Units: Number of Phone Lines
Source:

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EQ / GIS Allocations

Dept:4 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 101-225 Equalization	1	100.00%	\$39,001	\$0	\$39,001	\$5,025	\$44,026
Subtotal	1	100.00%	39,001	0	39,001	5,025	44,026
Direct Bills					0		0
Total					\$39,001		\$44,026
Basis Units: Direct to Equalization							
Source:							

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Allocation Summary

Dept:4 101-253 Treasurer

Department	Cash Accounting	Accounts Payable	Phones	EQ / GIS	General Government	Total
2 101-102 Administration	\$2,268	\$75	\$1,042	\$0	\$0	\$3,385
3 101-210 Professional Services	3,482	85	0	0	0	3,567
4 101-253 Treasurer	7,330	50	579	0	0	7,959
5 101-258 Computer Operations	1,624	105	131	0	0	1,859
6 101-259 Accounting	4,922	83	656	0	0	5,660
7 101-264 Utilities	1,890	509	0	0	0	2,400
8 101-265 Building & Grounds	4,348	918	524	0	0	5,790
9 101-954 Insurance	3,227	24	0	0	0	3,251
10 101-101 Board of Commissioners	708	83	1,049	0	0	1,839
11 101-131 Circuit Court	4,372	487	4,327	0	0	9,186
12 101-136 District Court	2,112	286	3,802	0	0	6,200
13 101-145 Jury Board	75	44	0	0	0	119
14 101-147 Indigent Counsel	2,061	167	0	0	0	2,228
15 101-151 Adult Probation	99	58	1,704	0	0	1,862
16 101-191 Elections	243	87	0	0	0	329
17 101-215 Clerk	19,894	173	1,049	0	0	21,116
18 101-225 Equalization	762	38	524	44,026	0	45,351
19 101-229 Prosecuting Attorney	5,719	542	2,491	0	0	8,751
21 101-236 Register of Deeds	5,643	93	1,442	0	0	7,178
23 101-275 Drain Commissioner	988	119	918	0	0	2,024
24 101-301 Sheriff Administration	3,203	574	4,982	0	0	8,759
25 101-315 Crime Justice Training	14	4	0	0	0	18
26 101-351 Jail	1,856	389	4,720	0	0	6,965
27 101-445 Drain-at-large	3	2	0	0	0	5
28 101-648 Medical Examiner	1,295	163	0	0	0	1,459
29 101-731 MSU Extension	786	52	2,229	0	0	3,067
30 101-801 Planning	41	24	0	0	0	65
31 101-803 Memberships & Dues	3	2	0	0	0	5
32 101-851 LDC Development	3	2	0	0	0	5
33 101-990-999-201 Co Bridge Fund	3	0	0	0	0	3
34 201 Road Commission	837	24	0	0	0	862
35 207 & 208 Parks & Rec	1,429	300	0	0	0	1,729
36 209 Polly Ann Trail	82	42	0	0	0	124
37 211 911 Fund	2,731	570	0	0	0	3,301
39 215 Friend of the Court	5,172	372	3,933	0	0	9,477
41 216-134 Marriage Counseling	978	24	0	0	0	1,002
42 221 Health Department	8,774	795	10,095	0	0	19,665
43 222 Mental Health	27,086	6,468	14,815	0	0	48,369
44 223 Personal Care-Aide	3,698	729	393	0	0	4,821
45 224 Animal Control	6,389	334	524	0	0	7,247
46 227 Environmental Recycling	99	4	0	0	0	103

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Allocation Summary

Dept:4 101-253 Treasurer

Department	Cash Accounting	Accounts Payable	Phones	EQ / GIS	General Government	Total
47 231 Specialty (MH) Court	\$1,039	\$135	\$0	\$0	\$0	\$1,174
48 242 Remonumentation Grant	533	44	0	0	0	578
49 255 Concealed Pistol Licensing	2,447	66	0	0	0	2,514
50 256 Reg of Deeds Automation	1,087	137	0	0	0	1,224
51 257 Budget Stabilization	174	24	0	0	0	198
52 258 Emerg. Mgmt Fund	1,039	147	131	0	0	1,317
53 259 Rental Property	291	91	0	0	0	381
54 260 MIDC Indigent Defense	304	167	262	0	0	734
55 261 Community Corrections	4,994	411	393	0	0	5,798
56 262-309 Anti-Drug (TNU) Coord	161	77	0	0	0	237
57 262-316 Anti-Drug (TNU) Oper	167	77	0	0	0	244
58 263 Police Contracts	11,314	719	2,360	0	0	14,393
59 264-228 Victim's Rights	14	4	0	0	0	18
60 264-301 Sheriff	55	28	0	0	0	83
61 264-310 Comm Policing - RAD	3	2	0	0	0	5
62 264-318 Liquor License Dist	55	24	0	0	0	79
63 264-331 Marine Safety	424	40	0	0	0	464
64 264-332 SERT	68	36	0	0	0	105
65 264-333 K-9 Unit	72	30	0	0	0	102
66 264-335 Dive Team	55	32	0	0	0	87
67 264-337 Mounted Division	72	30	0	0	0	102
68 264-351 Jail/Feeding Prisoners	68	40	0	0	0	109
69 264-352 Training	120	66	0	0	0	186
70 266-302 Safe & Sober-Step Grant	58	26	0	0	0	84
71 266-304 D.A.R.E. Grant	48	28	0	0	0	76
72 266-305 Road Patrol Grant	855	24	0	0	0	879
73 266-307 Motorcycle Safety	72	34	0	0	0	106
74 266-309 Anti-Drug (RAD/TNU) Coord	41	24	0	0	0	65
75 266-313 Seatbelt Enforce Grant	120	0	0	0	0	120
76 266-351 Jail/Feeding	284	109	0	0	0	392
77 267-228 Victims Rights	58	24	0	0	0	82
78 267-229 Prosecutor	96	26	0	0	0	122
79 267-264 Building Ops	41	24	0	0	0	65
80 267-301 Sheriff Admin	164	66	0	0	0	231
81 267-334 Sheriff Forfeit	44	24	0	0	0	69
82 269 Law Library	147	83	0	0	0	230
83 274 Community Development	82	38	0	0	0	120
84 276 Senior Millage	581	50	0	0	0	631
85 286 Local Reserve Fund	171	24	0	0	0	195
86 291 MCF Operations	899	0	0	0	0	899
87 292 Child Care Probate	5,370	477	262	0	0	6,109

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Allocation Summary

Dept:4 101-253 Treasurer

Department	Cash Accounting	Accounts Payable	Phones	EQ / GIS	General Government	Total
88 294 Veterans Trust	\$99	\$54	\$0	\$0	\$0	\$153
89 295 Soldiers Relief	1,682	232	656	0	0	2,569
90 296 Soil & Sed Special Projects	1,166	101	0	0	0	1,266
91 298-747 Community Collaborative	557	30	0	0	0	587
92 298-752 Senior Coalition	3	2	0	0	0	5
93 298-753 Suicide Prev Program	106	52	0	0	0	158
94 299 Lapeer Comm Collaborat	608	34	0	0	0	643
95 360 Drain Fund	10	0	0	0	0	10
96 361 - 389 Debt Service Funds	376	68	0	0	0	444
97 382 911 Debt Fund	513	10	0	0	0	523
98 469 Cap Projects Fund	58	34	0	0	0	92
99 470 Old Courthouse Restoration	188	24	0	0	0	212
100 471 Marshall Drain Construct	21	8	0	0	0	29
101 482 911 Construction	38	20	0	0	0	58
102 489 Indian Creek Construction	14	8	0	0	0	22
103 531 Delinquent Tax Fund	5,469	30	0	0	0	5,499
104 532 Foreclosure	5,172	177	131	0	0	5,480
105 571 Telecom Fund	27	0	0	0	0	27
106 601 Revolving Drain Fund	96	54	0	0	0	150
108 638 Drain Equipment	308	177	0	0	0	485
109 649 CMH Equipment	219	30	0	0	0	249
110 675 Equip Acquis & Replace	2,095	473	0	0	0	2,568
111 676 Unemployment Insurance	6,252	24	0	0	0	6,276
112 677 Worker's Comp Fund	6,389	54	0	0	0	6,443
113 678 Health Insurance	17,101	302	0	0	0	17,403
114 731 Retirement System	5,989	32	0	0	0	6,021
115 736 Health Care Services	2,441	24	0	0	0	2,465
116 760 District Court	7	0	0	0	0	7
117 801 Special Assess Drain	632	159	0	0	0	791
119 All Other	219	0	0	0	0	219
Total	\$227,790	\$20,628	\$66,127	\$44,026	\$0	\$358,570

**Computer Operations 101-258
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 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 plan purposes, the costs of Computer Operations have been separated and are allocated as follows:

- **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 and helpdesk support. Costs for the network support are allocated to all departments and programs based on the number of FTEs of supported departments. **NOTE:** The 911 Fund self-funds their helpdesk support and Community Mental Health only has three supported computers. Additionally, the Treasurer has a public terminal and Buildings and Grounds has one HVAC terminal. The allocations for these departments has been adjusted accordingly.
- **Direct Services** – The Computer Operations Department from time to time purchases software or hardware for specific departments. These costs are identified and the costs are allocated directly to the benefitting departments.

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

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

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A. Department Costs

Dept:5 101-258 Computer Operations

Description		Amount	General Admin	Network Support	Direct Services
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					
813.000 Contracted Services	P	268,626	0	268,626	0
850.000 Telephone	P	0	0	0	0
940.000 Cost Allocation	D	24,005	0	0	0
944.000 Technology License	P	10,823	0	10,823	0
Subtotal - Services & Supplies		303,454	0	279,449	0
Department Cost Total		303,454	0	279,449	0
Adjustments to Cost					
940.000 Cost Allocation	D	(24,005)	0	0	0
Subtotal - Adjustments		(24,005)	0	0	0
Total Costs After Adjustments		279,449	0	279,449	0
General Admin Distribution			0	0	0
Grand Total		\$279,449		\$279,449	\$0

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B. Incoming Costs - (Default Spread Expense%)

Dept:5 101-258 Computer Operations

Department	First Incoming	Second Incoming	Network Support	Direct Services
1 County Complex	\$2,188	\$7	\$2,195	\$0
Subtotal - Building Depreciation	2,188	7	2,195	0
3 Accounting Serv	472	45	517	0
3 Corporation Council	33	1	34	0
3 Cost Allocation	410	42	452	0
Subtotal - 101-210 Professional Services	915	88	1,003	0
4 Cash Accounting	1,427	197	1,624	0
4 Accounts Payable	93	12	105	0
4 Phones	116	15	131	0
Subtotal - 101-253 Treasurer	1,635	224	1,859	0
6 General Accounting	0	1,645	1,645	0
6 Accounts Payable	0	548	548	0
Subtotal - 101-259 Accounting	0	2,193	2,193	0
7 County Complex	0	1,578	1,578	0
Subtotal - 101-264 Utilities	0	1,578	1,578	0
8 County Complex	0	2,281	2,281	0
8 Phone/Network	0	7	7	0
Subtotal - 101-265 Building & Grounds	0	2,288	2,288	0
9 General Liability	0	194	194	0
9 County Complex Property	0	206	206	0
Subtotal - 101-954 Insurance	0	400	400	0
Total Incoming	4,738	6,778	11,516	0
C. Total Allocated		\$290,965	\$290,965	\$0
		100.00%		

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Network Support Allocations

Dept:5 101-258 Computer Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	4.03	1.33%	\$3,787	\$0	\$3,787	\$0	\$3,787
4 101-253 Treasurer	6.00	1.98%	5,638	0	5,638	0	5,638
6 101-259 Accounting	4.00	1.32%	3,759	0	3,759	93	3,852
8 101-265 Building & Grounds	6.99	2.31%	6,569	0	6,569	162	6,731
10 101-101 Board of Commissioners	7.00	2.31%	6,578	0	6,578	162	6,740
11 101-131 Circuit Court	15.00	4.96%	14,096	0	14,096	348	14,444
12 101-136 District Court	19.00	6.28%	17,855	0	17,855	440	18,296
17 101-215 Clerk	11.35	3.75%	10,666	0	10,666	263	10,929
18 101-225 Equalization	1.00	0.33%	940	0	940	23	963
20 101-229 PA DP	15.36	5.08%	14,434	0	14,434	356	14,790
21 101-236 Register of Deeds	4.27	1.41%	4,013	0	4,013	99	4,112
23 101-275 Drain Commissioner	3.00	0.99%	2,819	0	2,819	70	2,889
24 101-301 Sheriff Administration	29.73	9.83%	27,938	0	27,938	689	28,628
26 101-351 Jail	30.52	10.09%	28,681	0	28,681	708	29,388
28 101-648 Medical Examiner	0.86	0.28%	808	0	808	20	828
29 101-731 MSU Extension	2.00	0.66%	1,879	0	1,879	46	1,926
35 207 & 208 Parks & Rec	1.56	0.52%	1,466	0	1,466	36	1,502
40 215-DP FOC	18.60	6.15%	17,479	0	17,479	431	17,910
42 221 Health Department	49.59	16.40%	46,602	0	46,602	1,150	47,751
43 222 Mental Health	3.00	0.99%	2,819	0	2,819	70	2,889
44 223 Personal Care-Aide	22.31	7.38%	20,966	0	20,966	517	21,483
45 224 Animal Control	5.26	1.74%	4,943	0	4,943	122	5,065
47 231 Specialty (MH) Court	1.00	0.33%	940	0	940	23	963
48 242 Remonumentation Grant	0.32	0.11%	301	0	301	7	308
49 255 Concealed Pistol Licensing	1.46	0.48%	1,372	0	1,372	34	1,406
52 258 Emerg. Mgmt Fund	1.00	0.33%	940	0	940	23	963
55 261 Community Corrections	2.00	0.66%	1,879	0	1,879	46	1,926
58 263 Police Contracts	21.85	7.23%	20,533	0	20,533	507	21,040
63 264-331 Marine Safety	0.17	0.06%	160	0	160	4	164
72 266-305 Road Patrol Grant	1.00	0.33%	940	0	940	23	963
76 266-351 Jail/Feeding	1.00	0.33%	940	0	940	23	963
87 292 Child Care Probate	6.72	2.22%	6,315	0	6,315	156	6,471
89 295 Soldiers Relief	4.62	1.53%	4,342	0	4,342	107	4,449
91 298-747 Community Collaborative	0.84	0.28%	789	0	789	19	809

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Network Support Allocations

Dept:5 101-258 Computer Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	302.41	100.00%	284,187	0	284,187	6,778	290,965
Direct Bills					0		0
<hr/>							
Total					\$284,187		\$290,965
<hr/>							
Basis Units: FTEs of supported departments							
Source: Payroll							

Accounting 101-259
Nature and Extent of Service

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

In addition to the operating functions of the office the plan identifies the termination payoffs. Upon termination, retirement or resignation employees of the County can 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.

For plan purposes, the costs of the Accounting Department are separated and allocated as follows:

- **General Accounting** – Costs associated with the posting of journal entries and preparation of periodic financial reports are identified here and related costs are allocated to all departments and programs based on the total number of revenue and expenditure transactions posted during the year.
- **Accounts Payable** – The processing of accounts payable is identified within this function. These costs are allocated to all benefitting departments based on the number of accounts payable transactions posted.
- **Payroll** – The accounting department processes the bi-weekly payroll, complies with all required tax deposits and reports and withholds optional deductions for employees. The cost for payroll processing is identified here and is allocated to all departments based on the number of full-time equivalents (FTEs).

Accounting 101-259
Nature and Extent of Service (Continued)

- **Termination payoffs** – The accumulated sick and vacation payoffs of terminated employees are added to the expenses and are allocated to all departments based on the number of employees. A direct billing credit is allowed for the amounts that were direct charged to the home departments of the terminated employees. **Note:** In the case of the Friend of the Court and Prosecuting Attorney the direct billing credits are not included in that they do not bill the Title IV-D program for termination payoffs.

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

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

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A. Department Costs

Dept:6 101-259 Accounting

Description		Amount	General Admin	General Accounting	Accounts Payable	Payroll	Termination Payoff
<hr/>							
Personnel Costs							
Salaries	S1	290,123	7,572	147,847	68,759	48,102	17,843
<i>Salary % Split</i>			<i>2.61%</i>	<i>50.96%</i>	<i>23.70%</i>	<i>16.58%</i>	<i>6.15%</i>
Benefits	S	126,325	3,297	64,375	29,939	20,945	7,769
Subtotal - Personnel Costs		416,449	10,869	212,222	98,698	69,047	25,612
<hr/>							
Services & Supplies Cost							
728-000 Postage	S	20	1	10	5	3	1
730-000 Office Supplies	S	4,710	123	2,400	1,116	781	290
730-001 Copy Costs	S	543	14	277	129	90	33
860-050 Mileage - Reimbursement	S	30	1	15	7	5	2
933-000 Office Equip Maintenance	S	715	19	364	169	119	44
940-000 Cost Allocation	D	50,102	0	0	0	0	0
956-000 Employee Training	S	23	1	12	5	4	1
957-000 Memberships	S	640	17	326	152	106	39
977-000 Machinery & Equipment	S	1,150	30	586	273	191	71
Termination Pay	P	141,626	0	0	0	0	141,626
Subtotal - Services & Supplies		199,559	204	3,991	1,856	1,298	142,108
<hr/>							
Department Cost Total		616,008	11,074	216,213	100,554	70,346	167,719
<hr/>							
Adjustments to Cost							
940-000 Cost Allocation	D	(50,102)	0	0	0	0	0
Subtotal - Adjustments		(50,102)	0	0	0	0	0
<hr/>							
Total Costs After Adjustments		565,906	11,074	216,213	100,554	70,346	167,719
<hr/>							
General Admin Distribution			(11,074)	5,794	2,695	1,885	699
<hr/>							
Grand Total		\$565,906		\$222,007	\$103,249	\$72,231	\$168,419
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B. Incoming Costs - (Default Spread Salary%)

Dept:6 101-259 Accounting

Department	First Incoming	Second Incoming	General Accounting	Accounts Payable	Payroll	Termination Payoff
1 County Complex	\$5,962	\$19	\$3,130	\$1,456	\$1,018	\$378
Subtotal - Building Depreciation	5,962	19	3,130	1,456	1,018	378
2 Administration	2,450	281	1,429	664	465	172
Subtotal - 101-102 Administration	2,450	281	1,429	664	465	172
3 Accounting Serv	1,432	136	821	382	267	99
3 Corporation Council	51	2	28	13	9	3
3 Labor Relations	725	32	396	184	129	48
3 Cost Allocation	820	85	473	220	154	57
3 HR Physicals	12	0	6	3	2	1
Subtotal - 101-210 Professional Service	3,039	255	1,724	802	561	208
4 Cash Accounting	4,326	596	2,576	1,198	838	311
4 Accounts Payable	73	10	43	20	14	5
4 Phones	579	77	343	160	112	41
Subtotal - 101-253 Treasurer	4,978	682	2,962	1,377	964	357
5 Network Support	3,759	93	2,015	937	656	243
Subtotal - 101-258 Computer Operation	3,759	93	2,015	937	656	243
6 General Accounting	0	4,986	2,609	1,213	849	315
6 Accounts Payable	0	432	226	105	74	27
6 Payroll	0	729	381	177	124	46
6 Termination Payoff	0	1,634	855	398	278	103
Subtotal - 101-259 Accounting	0	7,781	4,072	1,894	1,325	491
7 County Complex	0	4,300	2,250	1,046	732	272
Subtotal - 101-264 Utilities	0	4,300	2,250	1,046	732	272
8 County Complex	0	6,215	3,252	1,513	1,058	392
8 Phone/Network	0	36	19	9	6	2
8 Shredding Services	0	472	247	115	80	30
Subtotal - 101-265 Building & Grounds	0	6,724	3,518	1,636	1,145	425
9 General Liability	0	304	159	74	52	19

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B. Incoming Costs - (Default Spread Salary%)

Dept:6 101-259 Accounting

Department	First Incoming	Second Incoming	General Accounting	Accounts Payable	Payroll	Termination Payoff
9 Public Officials Liability	\$0	\$944	\$494	\$230	\$161	\$60
9 County Complex Property	0	560	293	136	95	35
Subtotal - 101-954 Insurance	0	1,808	946	440	308	114
Total Incoming	20,187	21,944	22,045	10,253	7,173	2,661
C. Total Allocated		\$608,037	\$244,053	\$113,502	\$79,403	\$171,079
			40.14%	18.67%	13.06%	28.14%

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General Accounting Allocations

Dept:6 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	755	1.12%	\$2,614	\$0	\$2,614	\$0	\$2,614
3 101-210 Professional Services	1,159	1.73%	4,013	0	4,013	0	4,013
4 101-253 Treasurer	2,440	3.63%	8,449	0	8,449	0	8,449
5 101-258 Computer Operations	475	0.71%	1,645	0	1,645	0	1,645
6 101-259 Accounting	1,440	2.14%	4,986	0	4,986	0	4,986
7 101-264 Utilities	553	0.82%	1,915	0	1,915	104	2,019
8 101-265 Building & Grounds	1,272	1.89%	4,404	0	4,404	240	4,644
9 101-954 Insurance	944	1.41%	3,269	0	3,269	178	3,447
10 101-101 Board of Commissioners	207	0.31%	717	0	717	39	756
11 101-131 Circuit Court	1,279	1.90%	4,429	0	4,429	241	4,670
12 101-136 District Court	618	0.92%	2,140	0	2,140	117	2,256
13 101-145 Jury Board	22	0.03%	76	0	76	4	80
14 101-147 Indigent Counsel	603	0.90%	2,088	0	2,088	114	2,202
15 101-151 Adult Probation	29	0.04%	100	0	100	5	106
16 101-191 Elections	71	0.11%	246	0	246	13	259
17 101-215 Clerk	5,820	8.66%	20,152	0	20,152	1,097	21,249
18 101-225 Equalization	223	0.33%	772	0	772	42	814
19 101-229 Prosecuting Attorney	1,673	2.49%	5,793	0	5,793	315	6,108
21 101-236 Register of Deeds	1,651	2.46%	5,717	0	5,717	311	6,028
23 101-275 Drain Commissioner	289	0.43%	1,001	0	1,001	54	1,055
24 101-301 Sheriff Administration	937	1.40%	3,244	0	3,244	177	3,421
25 101-315 Crime Justice Training	4	0.01%	14	0	14	1	15
26 101-351 Jail	543	0.81%	1,880	0	1,880	102	1,983
27 101-445 Drain-at-large	1	0.00%	3	0	3	0	4
28 101-648 Medical Examiner	379	0.56%	1,312	0	1,312	71	1,384
29 101-731 MSU Extension	230	0.34%	796	0	796	43	840
30 101-801 Planning	12	0.02%	42	0	42	2	44
31 101-803 Memberships & Dues	1	0.00%	3	0	3	0	4
32 101-851 LDC Development	1	0.00%	3	0	3	0	4
33 101-990-999-201 Co Bridge Fund	1	0.00%	3	0	3	0	4
34 201 Road Commission	245	0.36%	848	0	848	46	895
35 207 & 208 Parks & Rec	418	0.62%	1,447	0	1,447	79	1,526
36 209 Polly Ann Trail	24	0.04%	83	0	83	5	88
37 211 911 Fund	799	1.19%	2,767	0	2,767	151	2,917
39 215 Friend of the Court	1,513	2.25%	5,239	0	5,239	285	5,524
41 216-134 Marriage Counseling	286	0.43%	990	0	990	54	1,044
42 221 Health Department	2,567	3.82%	8,888	0	8,888	484	9,372
43 222 Mental Health	7,924	11.80%	27,437	0	27,437	1,494	28,931
44 223 Personal Care-Aide	1,082	1.61%	3,746	0	3,746	204	3,950
45 224 Animal Control	1,869	2.78%	6,471	0	6,471	352	6,824
46 227 Environmental Recycling	29	0.04%	100	0	100	5	106
47 231 Specialty (MH) Court	304	0.45%	1,053	0	1,053	57	1,110

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General Accounting Allocations

Dept:6 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 242 Remonumentation Grant	156	0.23%	\$540	\$0	\$540	\$29	\$570
49 255 Concealed Pistol Licensing	716	1.07%	2,479	0	2,479	135	2,614
50 256 Reg of Deeds Automation	318	0.47%	1,101	0	1,101	60	1,161
51 257 Budget Stabilization	51	0.08%	177	0	177	10	186
52 258 Emerg. Mgmt Fund	304	0.45%	1,053	0	1,053	57	1,110
53 259 Rental Property	85	0.13%	294	0	294	16	310
54 260 MIDC Indigent Defense	89	0.13%	308	0	308	17	325
55 261 Community Corrections	1,461	2.18%	5,059	0	5,059	275	5,334
56 262-309 Anti-Drug (TNU) Coord	47	0.07%	163	0	163	9	172
57 262-316 Anti-Drug (TNU) Oper	49	0.07%	170	0	170	9	179
58 263 Police Contracts	3,310	4.93%	11,461	0	11,461	624	12,085
59 264-228 Victim's Rights	4	0.01%	14	0	14	1	15
60 264-301 Sheriff	16	0.02%	55	0	55	3	58
61 264-310 Comm Policing - RAD	1	0.00%	3	0	3	0	4
62 264-318 Liquor License Dist	16	0.02%	55	0	55	3	58
63 264-331 Marine Safety	124	0.18%	429	0	429	23	453
64 264-332 SERT	20	0.03%	69	0	69	4	73
65 264-333 K-9 Unit	21	0.03%	73	0	73	4	77
66 264-335 Dive Team	16	0.02%	55	0	55	3	58
67 264-337 Mounted Division	21	0.03%	73	0	73	4	77
68 264-351 Jail/Feeding Prisoners	20	0.03%	69	0	69	4	73
69 264-352 Training	35	0.05%	121	0	121	7	128
70 266-302 Safe & Sober-Step Grant	17	0.03%	59	0	59	3	62
71 266-304 D.A.R.E. Grant	14	0.02%	48	0	48	3	51
72 266-305 Road Patrol Grant	250	0.37%	866	0	866	47	913
73 266-307 Motorcycle Safety	21	0.03%	73	0	73	4	77
74 266-309 Anti-Drug (RAD/TNU) Coord	12	0.02%	42	0	42	2	44
75 266-313 Seatbelt Enforce Grant	35	0.05%	121	0	121	7	128
76 266-351 Jail/Feeding	83	0.12%	287	0	287	16	303
77 267-228 Victims Rights	17	0.03%	59	0	59	3	62
78 267-229 Prosecutor	28	0.04%	97	0	97	5	102
79 267-264 Building Ops	12	0.02%	42	0	42	2	44
80 267-301 Sheriff Admin	48	0.07%	166	0	166	9	175
81 267-334 Sheriff Forfeit	13	0.02%	45	0	45	2	47
82 269 Law Library	43	0.06%	149	0	149	8	157
83 274 Community Development	24	0.04%	83	0	83	5	88
84 276 Senior Millage	170	0.25%	589	0	589	32	621
85 286 Local Reserve Fund	50	0.07%	173	0	173	9	183
86 291 MCF Operations	263	0.39%	911	0	911	50	960
87 292 Child Care Probate	1,571	2.34%	5,440	0	5,440	296	5,736
88 294 Veterans Trust	29	0.04%	100	0	100	5	106
89 295 Soldiers Relief	492	0.73%	1,704	0	1,704	93	1,796

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General Accounting Allocations

Dept:6 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
90 296 Soil & Sed Special Projects	341	0.51%	\$1,181	\$0	\$1,181	\$64	\$1,245
91 298-747 Community Collaborative	163	0.24%	564	0	564	31	595
92 298-752 Senior Coalition	1	0.00%	3	0	3	0	4
93 298-753 Suicide Prev Program	31	0.05%	107	0	107	6	113
94 299 Lapeer Comm Collaborat	178	0.27%	616	0	616	34	650
95 360 Drain Fund	3	0.00%	10	0	10	1	11
96 361 - 389 Debt Service Funds	110	0.16%	381	0	381	21	402
97 382 911 Debt Fund	150	0.22%	519	0	519	28	548
98 469 Cap Projects Fund	17	0.03%	59	0	59	3	62
99 470 Old Courthouse Restoration	55	0.08%	190	0	190	10	201
100 471 Marshall Drain Construct	6	0.01%	21	0	21	1	22
101 482 911 Construction	11	0.02%	38	0	38	2	40
102 489 Indian Creek Construction	4	0.01%	14	0	14	1	15
103 531 Delinquent Tax Fund	1,600	2.38%	5,540	0	5,540	302	5,842
104 532 Foreclosure	1,513	2.25%	5,239	0	5,239	285	5,524
105 571 Telecom Fund	8	0.01%	28	0	28	2	29
106 601 Revolving Drain Fund	28	0.04%	97	0	97	5	102
108 638 Drain Equipment	90	0.13%	312	0	312	17	329
109 649 CMH Equipment	64	0.10%	222	0	222	12	234
110 675 Equip Acquis & Replace	613	0.91%	2,123	0	2,123	116	2,238
111 676 Unemployment Insurance	1,829	2.72%	6,333	0	6,333	345	6,678
112 677 Worker's Comp Fund	1,869	2.78%	6,471	0	6,471	352	6,824
113 678 Health Insurance	5,003	7.45%	17,323	0	17,323	943	18,266
114 731 Retirement System	1,752	2.61%	6,066	0	6,066	330	6,397
115 736 Health Care Services	714	1.06%	2,472	0	2,472	135	2,607
116 760 District Court	2	0.00%	7	0	7	0	7
117 801 Special Assess Drain	185	0.28%	641	0	641	35	675
119 All Other	64	0.10%	222	0	222	12	234
Subtotal	67,168	100.00%	232,570	0	232,570	11,482	244,053
Direct Bills					0		0
Total					\$232,570		\$244,053

Basis Units: Number of revenue and expense transactions by Department
Source: General Ledger Detail

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Accounts Payable Allocations

Dept:6 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	42	0.41%	\$443	\$0	\$443	\$0	\$443
3 101-210 Professional Services	48	0.47%	506	0	506	0	506
4 101-253 Treasurer	28	0.27%	295	0	295	0	295
5 101-258 Computer Operations	52	0.51%	548	0	548	0	548
6 101-259 Accounting	41	0.40%	432	0	432	0	432
7 101-264 Utilities	253	2.47%	2,667	0	2,667	134	2,802
8 101-265 Building & Grounds	456	4.44%	4,807	0	4,807	242	5,050
9 101-954 Insurance	12	0.12%	127	0	127	6	133
10 101-101 Board of Commissioners	41	0.40%	432	0	432	22	454
11 101-131 Circuit Court	242	2.36%	2,551	0	2,551	129	2,680
12 101-136 District Court	142	1.38%	1,497	0	1,497	75	1,572
13 101-145 Jury Board	22	0.21%	232	0	232	12	244
14 101-147 Indigent Counsel	83	0.81%	875	0	875	44	919
15 101-151 Adult Probation	29	0.28%	306	0	306	15	321
16 101-191 Elections	43	0.42%	453	0	453	23	476
17 101-215 Clerk	86	0.84%	907	0	907	46	952
18 101-225 Equalization	19	0.19%	200	0	200	10	210
19 101-229 Prosecuting Attorney	269	2.62%	2,836	0	2,836	143	2,979
21 101-236 Register of Deeds	46	0.45%	485	0	485	24	509
23 101-275 Drain Commissioner	59	0.58%	622	0	622	31	653
24 101-301 Sheriff Administration	285	2.78%	3,004	0	3,004	151	3,156
25 101-315 Crime Justice Training	2	0.02%	21	0	21	1	22
26 101-351 Jail	193	1.88%	2,035	0	2,035	103	2,137
27 101-445 Drain-at-large	1	0.01%	11	0	11	1	11
28 101-648 Medical Examiner	81	0.79%	854	0	854	43	897
29 101-731 MSU Extension	26	0.25%	274	0	274	14	288
30 101-801 Planning	12	0.12%	127	0	127	6	133
31 101-803 Memberships & Dues	1	0.01%	11	0	11	1	11
32 101-851 LDC Development	1	0.01%	11	0	11	1	11
34 201 Road Commission	12	0.12%	127	0	127	6	133
35 207 & 208 Parks & Rec	149	1.45%	1,571	0	1,571	79	1,650
36 209 Polly Ann Trail	21	0.20%	221	0	221	11	233
37 211 911 Fund	283	2.76%	2,983	0	2,983	150	3,134
39 215 Friend of the Court	185	1.80%	1,950	0	1,950	98	2,049
41 216-134 Marriage Counseling	12	0.12%	127	0	127	6	133
42 221 Health Department	395	3.85%	4,164	0	4,164	210	4,374
43 222 Mental Health	3,213	31.32%	33,872	0	33,872	1,707	35,579
44 223 Personal Care-Aide	362	3.53%	3,816	0	3,816	192	4,009
45 224 Animal Control	166	1.62%	1,750	0	1,750	88	1,838
46 227 Environmental Recycling	2	0.02%	21	0	21	1	22
47 231 Specialty (MH) Court	67	0.65%	706	0	706	36	742
48 242 Remonumentation Grant	22	0.21%	232	0	232	12	244

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Accounts Payable Allocations

Dept:6 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 255 Concealed Pistol Licensing	33	0.32%	\$348	\$0	\$348	\$18	\$365
50 256 Reg of Deeds Automation	68	0.66%	717	0	717	36	753
51 257 Budget Stabilization	12	0.12%	127	0	127	6	133
52 258 Emerg. Mgmt Fund	73	0.71%	770	0	770	39	808
53 259 Rental Property	45	0.44%	474	0	474	24	498
54 260 MIDC Indigent Defense	83	0.81%	875	0	875	44	919
55 261 Community Corrections	204	1.99%	2,151	0	2,151	108	2,259
56 262-309 Anti-Drug (TNU) Coord	38	0.37%	401	0	401	20	421
57 262-316 Anti-Drug (TNU) Oper	38	0.37%	401	0	401	20	421
58 263 Police Contracts	357	3.48%	3,764	0	3,764	190	3,953
59 264-228 Victim's Rights	2	0.02%	21	0	21	1	22
60 264-301 Sheriff	14	0.14%	148	0	148	7	155
61 264-310 Comm Policing - RAD	1	0.01%	11	0	11	1	11
62 264-318 Liquor License Dist	12	0.12%	127	0	127	6	133
63 264-331 Marine Safety	20	0.19%	211	0	211	11	221
64 264-332 SERT	18	0.18%	190	0	190	10	199
65 264-333 K-9 Unit	15	0.15%	158	0	158	8	166
66 264-335 Dive Team	16	0.16%	169	0	169	9	177
67 264-337 Mounted Division	15	0.15%	158	0	158	8	166
68 264-351 Jail/Feeding Prisoners	20	0.19%	211	0	211	11	221
69 264-352 Training	33	0.32%	348	0	348	18	365
70 266-302 Safe & Sober-Step Grant	13	0.13%	137	0	137	7	144
71 266-304 D.A.R.E. Grant	14	0.14%	148	0	148	7	155
72 266-305 Road Patrol Grant	12	0.12%	127	0	127	6	133
73 266-307 Motorcycle Safety	17	0.17%	179	0	179	9	188
74 266-309 Anti-Drug (RAD/TNU) Coord	12	0.12%	127	0	127	6	133
76 266-351 Jail/Feeding	54	0.53%	569	0	569	29	598
77 267-228 Victims Rights	12	0.12%	127	0	127	6	133
78 267-229 Prosecutor	13	0.13%	137	0	137	7	144
79 267-264 Building Ops	12	0.12%	127	0	127	6	133
80 267-301 Sheriff Admin	33	0.32%	348	0	348	18	365
81 267-334 Sheriff Forfeit	12	0.12%	127	0	127	6	133
82 269 Law Library	41	0.40%	432	0	432	22	454
83 274 Community Development	19	0.19%	200	0	200	10	210
84 276 Senior Millage	25	0.24%	264	0	264	13	277
85 286 Local Reserve Fund	12	0.12%	127	0	127	6	133
87 292 Child Care Probate	237	2.31%	2,498	0	2,498	126	2,624
88 294 Veterans Trust	27	0.26%	285	0	285	14	299
89 295 Soldiers Relief	115	1.12%	1,212	0	1,212	61	1,273
90 296 Soil & Sed Special Projects	50	0.49%	527	0	527	27	554
91 298-747 Community Collaborative	15	0.15%	158	0	158	8	166
92 298-752 Senior Coalition	1	0.01%	11	0	11	1	11

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Accounts Payable Allocations

Dept:6 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
93 298-753 Suicide Prev Program	26	0.25%	\$274	\$0	\$274	\$14	\$288
94 299 Lapeer Comm Collaborat	17	0.17%	179	0	179	9	188
96 361 - 389 Debt Service Funds	34	0.33%	358	0	358	18	376
97 382 911 Debt Fund	5	0.05%	53	0	53	3	55
98 469 Cap Projects Fund	17	0.17%	179	0	179	9	188
99 470 Old Courthouse Restoration	12	0.12%	127	0	127	6	133
100 471 Marshall Drain Construct	4	0.04%	42	0	42	2	44
101 482 911 Construction	10	0.10%	105	0	105	5	111
102 489 Indian Creek Construction	4	0.04%	42	0	42	2	44
103 531 Delinquent Tax Fund	15	0.15%	158	0	158	8	166
104 532 Foreclosure	88	0.86%	928	0	928	47	974
106 601 Revolving Drain Fund	27	0.26%	285	0	285	14	299
108 638 Drain Equipment	88	0.86%	928	0	928	47	974
109 649 CMH Equipment	15	0.15%	158	0	158	8	166
110 675 Equip Acquis & Replace	235	2.29%	2,477	0	2,477	125	2,602
111 676 Unemployment Insurance	12	0.12%	127	0	127	6	133
112 677 Worker's Comp Fund	27	0.26%	285	0	285	14	299
113 678 Health Insurance	150	1.46%	1,581	0	1,581	80	1,661
114 731 Retirement System	16	0.16%	169	0	169	9	177
115 736 Health Care Services	12	0.12%	127	0	127	6	133
117 801 Special Assess Drain	79	0.77%	833	0	833	42	875
Subtotal	10,260	100.00%	108,162	0	108,162	5,340	113,502
Direct Bills					0		0
Total					\$108,162		\$113,502

Basis Units: Number of Accounts Payable Transactions

Source: General Ledger Detail

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Payroll Allocations

Dept:6 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	4.03	0.97%	\$734	\$0	\$734	\$0	\$734
4 101-253 Treasurer	5.00	1.20%	911	0	911	0	911
6 101-259 Accounting	4.00	0.96%	729	0	729	0	729
8 101-265 Building & Grounds	5.99	1.44%	1,091	0	1,091	56	1,147
10 101-101 Board of Commissioners	7.00	1.69%	1,275	0	1,275	65	1,340
11 101-131 Circuit Court	15.00	3.61%	2,733	0	2,733	139	2,872
12 101-136 District Court	19.00	4.57%	3,462	0	3,462	176	3,638
17 101-215 Clerk	11.35	2.73%	2,068	0	2,068	105	2,173
18 101-225 Equalization	1.00	0.24%	182	0	182	9	191
19 101-229 Prosecuting Attorney	15.36	3.70%	2,798	0	2,798	143	2,941
21 101-236 Register of Deeds	4.27	1.03%	778	0	778	40	818
23 101-275 Drain Commissioner	3.00	0.72%	547	0	547	28	574
24 101-301 Sheriff Administration	29.73	7.16%	5,416	0	5,416	276	5,692
26 101-351 Jail	30.52	7.35%	5,560	0	5,560	283	5,844
28 101-648 Medical Examiner	0.86	0.21%	157	0	157	8	165
29 101-731 MSU Extension	2.00	0.48%	364	0	364	19	383
35 207 & 208 Parks & Rec	1.56	0.38%	284	0	284	14	299
37 211 911 Fund	19.64	4.73%	3,578	0	3,578	182	3,761
39 215 Friend of the Court	18.60	4.48%	3,389	0	3,389	173	3,561
42 221 Health Department	49.59	11.94%	9,035	0	9,035	460	9,495
43 222 Mental Health	98.28	23.66%	17,905	0	17,905	913	18,818
44 223 Personal Care-Aide	22.31	5.37%	4,065	0	4,065	207	4,272
45 224 Animal Control	5.26	1.27%	958	0	958	49	1,007
47 231 Specialty (MH) Court	1.00	0.24%	182	0	182	9	191
48 242 Remonumentation Grant	0.32	0.08%	58	0	58	3	61
49 255 Concealed Pistol Licensing	1.46	0.35%	266	0	266	14	280
52 258 Emerg. Mgmt Fund	1.00	0.24%	182	0	182	9	191
55 261 Community Corrections	2.00	0.48%	364	0	364	19	383
58 263 Police Contracts	21.85	5.26%	3,981	0	3,981	203	4,184
63 264-331 Marine Safety	0.17	0.04%	31	0	31	2	33
72 266-305 Road Patrol Grant	1.00	0.24%	182	0	182	9	191
76 266-351 Jail/Feeding	1.00	0.24%	182	0	182	9	191
87 292 Child Care Probate	6.72	1.62%	1,224	0	1,224	62	1,287
89 295 Soldiers Relief	4.62	1.11%	842	0	842	43	885
91 298-747 Community Collaborative	0.84	0.20%	153	0	153	8	161

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Payroll Allocations

Dept:6 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	415.33	100.00%	75,668	0	75,668	3,736	79,403
Direct Bills					0		0
<hr/>							
Total					\$75,668		\$79,403
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Basis Units: Number of FTE's by Department
Source: County Payroll Records

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Termination Payoff Allocations

Dept:6 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	4.03	0.97%	\$1,647	\$0	\$1,647	\$0	\$1,647
4 101-253 Treasurer	5.00	1.20%	2,043	0	2,043	0	2,043
6 101-259 Accounting	4.00	0.96%	1,634	0	1,634	0	1,634
8 101-265 Building & Grounds	5.99	1.44%	2,447	0	2,447	21	2,468
10 101-101 Board of Commissioners	7.00	1.69%	2,860	0	2,860	24	2,884
11 101-131 Circuit Court	15.00	3.61%	6,129	0	6,129	52	6,180
12 101-136 District Court	19.00	4.57%	7,763	0	7,763	65	7,828
17 101-215 Clerk	11.35	2.73%	4,637	(20,540)	(15,903)	39	(15,864)
18 101-225 Equalization	1.00	0.24%	409	0	409	3	412
19 101-229 Prosecuting Attorney	15.36	3.70%	6,276	0	6,276	53	6,329
21 101-236 Register of Deeds	4.27	1.03%	1,745	(2,076)	(332)	15	(317)
23 101-275 Drain Commissioner	3.00	0.72%	1,226	0	1,226	10	1,236
24 101-301 Sheriff Administration	29.73	7.16%	12,147	(10,392)	1,755	102	1,858
26 101-351 Jail	30.52	7.35%	12,470	(10,175)	2,294	105	2,400
28 101-648 Medical Examiner	0.86	0.21%	351	0	351	3	354
29 101-731 MSU Extension	2.00	0.48%	817	0	817	7	824
35 207 & 208 Parks & Rec	1.56	0.38%	637	0	637	5	643
37 211 911 Fund	19.64	4.73%	8,024	0	8,024	68	8,092
39 215 Friend of the Court	18.60	4.48%	7,599	0	7,599	64	7,664
42 221 Health Department	49.59	11.94%	20,261	(34,230)	(13,969)	171	(13,798)
43 222 Mental Health	98.28	23.66%	40,155	(35,566)	4,589	339	4,927
44 223 Personal Care-Aide	22.31	5.37%	9,115	(706)	8,410	77	8,487
45 224 Animal Control	5.26	1.27%	2,149	(6,533)	(4,383)	18	(4,365)
47 231 Specialty (MH) Court	1.00	0.24%	409	0	409	3	412
48 242 Remonumentation Grant	0.32	0.08%	131	0	131	1	132
49 255 Concealed Pistol Licensing	1.46	0.35%	597	0	597	5	602
52 258 Emerg. Mgmt Fund	1.00	0.24%	409	0	409	3	412
55 261 Community Corrections	2.00	0.48%	817	0	817	7	824
58 263 Police Contracts	21.85	5.26%	8,927	(5,494)	3,433	75	3,509
63 264-331 Marine Safety	0.17	0.04%	69	0	69	1	70
72 266-305 Road Patrol Grant	1.00	0.24%	409	0	409	3	412
76 266-351 Jail/Feeding	1.00	0.24%	409	0	409	3	412
87 292 Child Care Probate	6.72	1.62%	2,746	0	2,746	23	2,769
89 295 Soldiers Relief	4.62	1.11%	1,888	0	1,888	16	1,904
91 298-747 Community Collaborative	0.84	0.20%	343	0	343	3	346

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Termination Payoff Allocations

Dept:6 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	415.33	100.00%	169,693	(125,712)	43,981	1,386	45,367
Direct Bills					125,712		125,712
Total					\$169,693		\$171,079

Basis Units: Number of FTE's by Department
Source: County Payroll Records

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Allocation Summary

Dept:6 101-259 Accounting

Department	General Accounting	Accounts Payable	Payroll	Termination Payoff	Total
0 Direct Billed	\$0	\$0	\$0	\$125,712	\$125,712
2 101-102 Administration	2,614	443	734	1,647	5,438
3 101-210 Professional Services	4,013	506	0	0	4,519
4 101-253 Treasurer	8,449	295	911	2,043	11,698
5 101-258 Computer Operations	1,645	548	0	0	2,193
6 101-259 Accounting	4,986	432	729	1,634	7,781
7 101-264 Utilities	2,019	2,802	0	0	4,821
8 101-265 Building & Grounds	4,644	5,050	1,147	2,468	13,309
9 101-954 Insurance	3,447	133	0	0	3,579
10 101-101 Board of Commissioners	756	454	1,340	2,884	5,434
11 101-131 Circuit Court	4,670	2,680	2,872	6,180	16,402
12 101-136 District Court	2,256	1,572	3,638	7,828	15,295
13 101-145 Jury Board	80	244	0	0	324
14 101-147 Indigent Counsel	2,202	919	0	0	3,121
15 101-151 Adult Probation	106	321	0	0	427
16 101-191 Elections	259	476	0	0	735
17 101-215 Clerk	21,249	952	2,173	(15,864)	8,511
18 101-225 Equalization	814	210	191	412	1,628
19 101-229 Prosecuting Attorney	6,108	2,979	2,941	6,329	18,357
21 101-236 Register of Deeds	6,028	509	818	(317)	7,038
23 101-275 Drain Commissioner	1,055	653	574	1,236	3,519
24 101-301 Sheriff Administration	3,421	3,156	5,692	1,858	14,127
25 101-315 Crime Justice Training	15	22	0	0	37
26 101-351 Jail	1,983	2,137	5,844	2,400	12,363
27 101-445 Drain-at-large	4	11	0	0	15
28 101-648 Medical Examiner	1,384	897	165	354	2,800
29 101-731 MSU Extension	840	288	383	824	2,335
30 101-801 Planning	44	133	0	0	177
31 101-803 Memberships & Dues	4	11	0	0	15
32 101-851 LDC Development	4	11	0	0	15
33 101-990-999-201 Co Bridge Fund	4	0	0	0	4
34 201 Road Commission	895	133	0	0	1,027
35 207 & 208 Parks & Rec	1,526	1,650	299	643	4,118
36 209 Polly Ann Trail	88	233	0	0	320
37 211 911 Fund	2,917	3,134	3,761	8,092	17,904
39 215 Friend of the Court	5,524	2,049	3,561	7,664	18,798
41 216-134 Marriage Counseling	1,044	133	0	0	1,177
42 221 Health Department	9,372	4,374	9,495	(13,798)	9,443
43 222 Mental Health	28,931	35,579	18,818	4,927	88,255
44 223 Personal Care-Aide	3,950	4,009	4,272	8,487	20,717
45 224 Animal Control	6,824	1,838	1,007	(4,365)	5,304

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Allocation Summary

Dept:6 101-259 Accounting

Department	General Accounting	Accounts Payable	Payroll	Termination Payoff	Total
46 227 Environmental Recycling	\$106	\$22	\$0	\$0	\$128
47 231 Specialty (MH) Court	1,110	742	191	412	2,455
48 242 Remonumentation Grant	570	244	61	132	1,006
49 255 Concealed Pistol Licensing	2,614	365	280	602	3,861
50 256 Reg of Deeds Automation	1,161	753	0	0	1,914
51 257 Budget Stabilization	186	133	0	0	319
52 258 Emerg. Mgmt Fund	1,110	808	191	412	2,522
53 259 Rental Property	310	498	0	0	809
54 260 MIDC Indigent Defense	325	919	0	0	1,244
55 261 Community Corrections	5,334	2,259	383	824	8,800
56 262-309 Anti-Drug (TNU) Coord	172	421	0	0	592
57 262-316 Anti-Drug (TNU) Oper	179	421	0	0	600
58 263 Police Contracts	12,085	3,953	4,184	3,509	23,730
59 264-228 Victim's Rights	15	22	0	0	37
60 264-301 Sheriff	58	155	0	0	213
61 264-310 Comm Policing - RAD	4	11	0	0	15
62 264-318 Liquor License Dist	58	133	0	0	191
63 264-331 Marine Safety	453	221	33	70	777
64 264-332 SERT	73	199	0	0	272
65 264-333 K-9 Unit	77	166	0	0	243
66 264-335 Dive Team	58	177	0	0	236
67 264-337 Mounted Division	77	166	0	0	243
68 264-351 Jail/Feeding Prisoners	73	221	0	0	294
69 264-352 Training	128	365	0	0	493
70 266-302 Safe & Sober-Step Grant	62	144	0	0	206
71 266-304 D.A.R.E. Grant	51	155	0	0	206
72 266-305 Road Patrol Grant	913	133	191	412	1,649
73 266-307 Motorcycle Safety	77	188	0	0	265
74 266-309 Anti-Drug (RAD/TNU) Coord	44	133	0	0	177
75 266-313 Seatbelt Enforce Grant	128	0	0	0	128
76 266-351 Jail/Feeding	303	598	191	412	1,504
77 267-228 Victims Rights	62	133	0	0	195
78 267-229 Prosecutor	102	144	0	0	246
79 267-264 Building Ops	44	133	0	0	177
80 267-301 Sheriff Admin	175	365	0	0	541
81 267-334 Sheriff Forfeit	47	133	0	0	180
82 269 Law Library	157	454	0	0	611
83 274 Community Development	88	210	0	0	298
84 276 Senior Millage	621	277	0	0	898
85 286 Local Reserve Fund	183	133	0	0	315
86 291 MCF Operations	960	0	0	0	960

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Allocation Summary

Dept:6 101-259 Accounting

Department	General Accounting	Accounts Payable	Payroll	Termination Payoff	Total
87 292 Child Care Probate	\$5,736	\$2,624	\$1,287	\$2,769	\$12,416
88 294 Veterans Trust	106	299	0	0	405
89 295 Soldiers Relief	1,796	1,273	885	1,904	5,858
90 296 Soil & Sed Special Projects	1,245	554	0	0	1,799
91 298-747 Community Collaborative	595	166	161	346	1,268
92 298-752 Senior Coalition	4	11	0	0	15
93 298-753 Suicide Prev Program	113	288	0	0	401
94 299 Lapeer Comm Collaborat	650	188	0	0	838
95 360 Drain Fund	11	0	0	0	11
96 361 - 389 Debt Service Funds	402	376	0	0	778
97 382 911 Debt Fund	548	55	0	0	603
98 469 Cap Projects Fund	62	188	0	0	250
99 470 Old Courthouse Restoration	201	133	0	0	334
100 471 Marshall Drain Construct	22	44	0	0	66
101 482 911 Construction	40	111	0	0	151
102 489 Indian Creek Construction	15	44	0	0	59
103 531 Delinquent Tax Fund	5,842	166	0	0	6,008
104 532 Foreclosure	5,524	974	0	0	6,499
105 571 Telecom Fund	29	0	0	0	29
106 601 Revolving Drain Fund	102	299	0	0	401
108 638 Drain Equipment	329	974	0	0	1,303
109 649 CMH Equipment	234	166	0	0	400
110 675 Equip Acquis & Replace	2,238	2,602	0	0	4,840
111 676 Unemployment Insurance	6,678	133	0	0	6,811
112 677 Worker's Comp Fund	6,824	299	0	0	7,123
113 678 Health Insurance	18,266	1,661	0	0	19,927
114 731 Retirement System	6,397	177	0	0	6,574
115 736 Health Care Services	2,607	133	0	0	2,740
116 760 District Court	7	0	0	0	7
117 801 Special Assess Drain	675	875	0	0	1,550
119 All Other	234	0	0	0	234
Total	\$244,053	\$113,502	\$79,403	\$171,079	\$608,037

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. For plan purposes, these costs are separated by building and then allocated to the building's occupants based on their assigned 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.

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A. Department Costs

Dept:7 101-264 Utilities

Description		Amount	General Admin	County Complex	Annex	Jail	Health	Historic Courthouse	Storage Building	Other Buildings
<hr/>										
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
<hr/>										
Services & Supplies Cost										
920-000 Utilities	P	0	0	0	0	0	0	0	0	0
920-010 Old Courthouse	P	11,887	0	0	0	0	0	11,887	0	0
920-020 Annex Building	P	10,254	0	0	10,254	0	0	0	0	0
920-030 Jail	P	132,796	0	0	0	132,796	0	0	0	0
920-040 Register of Deeds	P	1,954	0	0	0	0	0	0	1,954	0
920-060 Complex	P	207,824	0	207,824	0	0	0	0	0	0
920-070 Garage	P	2,798	0	0	0	0	0	0	0	2,798
920-080 315 Clay Street	P	0	0	0	0	0	0	0	0	0
920-120 MICOA Building	P	41,530	0	0	0	0	41,530	0	0	0
920-000 Cost Allocation	D	8,167	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		417,210	0	207,824	10,254	132,796	41,530	11,887	1,954	2,798
Department Cost Total		417,210	0	207,824	10,254	132,796	41,530	11,887	1,954	2,798
<hr/>										
Adjustments to Cost										
920-000 Cost Allocation	D	(8,167)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(8,167)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		409,043	0	207,824	10,254	132,796	41,530	11,887	1,954	2,798
<hr/>										
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$409,043		\$207,824	\$10,254	\$132,796	\$41,530	\$11,887	\$1,954	\$2,798

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B. Incoming Costs - (Default Spread Expense%)

Dept:7 101-264 Utilities

Department	First Incoming	Second Incoming	County Complex	Annex	Jail	Health	Historic Courthouse	Storage Building	Other Buildings
3 Accounting Serv	\$550	\$52	\$306	\$15	\$195	\$61	\$17	\$3	\$4
3 Corporation Council	45	1	24	1	15	5	1	0	0
3 Cost Allocation	1,434	148	804	40	514	161	46	8	11
Subtotal - 101-210 Professional Service	2,029	202	1,134	56	724	227	65	11	15
4 Cash Accounting	1,661	229	960	47	614	192	55	9	13
4 Accounts Payable	451	59	259	13	165	52	15	2	3
Subtotal - 101-253 Treasurer	2,112	288	1,219	60	779	244	70	11	16
6 General Accounting	1,915	104	1,026	51	655	205	59	10	14
6 Accounts Payable	2,667	134	1,423	70	910	284	81	13	19
Subtotal - 101-259 Accounting	4,582	239	2,449	121	1,565	489	140	23	33
9 General Liability	0	267	136	7	87	27	8	1	2
Subtotal - 101-954 Insurance	0	267	136	7	87	27	8	1	2
Total Incoming	8,723	996	4,938	244	3,155	987	282	46	66
C. Total Allocated		\$418,761	\$212,762	\$10,498	\$135,951	\$42,517	\$12,169	\$2,001	\$2,864
			50.81%	2.51%	32.46%	10.15%	2.91%	0.48%	0.68%

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County Complex Allocations

Dept:7 101-264 Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	1,104	1.93%	\$4,089	\$0	\$4,089	\$0	\$4,089
4 101-253 Treasurer	2,173	3.79%	8,048	0	8,048	0	8,048
5 101-258 Computer Operations	426	0.74%	1,578	0	1,578	0	1,578
6 101-259 Accounting	1,161	2.03%	4,300	0	4,300	0	4,300
8 101-265 Building & Grounds	700	1.22%	2,593	0	2,593	7	2,599
10 101-101 Board of Commissioners	2,317	4.04%	8,581	0	8,581	22	8,604
11 101-131 Circuit Court	13,240	23.10%	49,036	0	49,036	128	49,164
12 101-136 District Court	10,068	17.57%	37,288	0	37,288	97	37,385
15 101-151 Adult Probation	1,689	2.95%	6,255	0	6,255	16	6,272
17 101-215 Clerk	4,092	7.14%	15,155	0	15,155	39	15,195
18 101-225 Equalization	1,345	2.35%	4,981	0	4,981	13	4,994
19 101-229 Prosecuting Attorney	4,435	7.74%	16,426	0	16,426	43	16,468
23 101-275 Drain Commissioner	1,262	2.20%	4,674	0	4,674	12	4,686
26 101-351 Jail	5,284	9.22%	19,570	0	19,570	51	19,621
39 215 Friend of the Court	6,145	10.72%	22,759	0	22,759	59	22,818
55 261 Community Corrections	750	1.31%	2,778	0	2,778	7	2,785
87 292 Child Care Probate	510	0.89%	1,889	0	1,889	5	1,894
119 All Other	609	1.06%	2,256	0	2,256	6	2,261
Subtotal	57,310	100.00%	212,256	0	212,256	506	212,762
Direct Bills					0		0
Total					\$212,256		\$212,762

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

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Annex Allocations

Dept:7 101-264 Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 101-236 Register of Deeds	2,532	43.30%	\$4,534	\$0	\$4,534	\$11	\$4,545
44 223 Personal Care-Aide	1,560	26.68%	2,794	0	2,794	7	2,800
89 295 Soldiers Relief	1,179	20.16%	2,111	0	2,111	5	2,116
119 All Other	577	9.87%	1,033	0	1,033	2	1,036
Subtotal	5,848	100.00%	10,473	0	10,473	25	10,498
Direct Bills					0		0
Total					\$10,473		\$10,498

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

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Jail Allocations

Dept:7 101-264 Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 101-301 Sheriff Administration	7,000	17.54%	\$23,794	\$0	\$23,794	\$57	\$23,851
26 101-351 Jail	32,900	82.46%	111,833	0	111,833	267	112,100
Subtotal	39,900	100.00%	135,627	0	135,627	323	135,951
Direct Bills					0		0
Total					\$135,627		\$135,951

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

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Health Allocations

Dept:7 101-264 Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Building & Grounds	2,916	12.06%	\$5,115	\$0	\$5,115	\$12	\$5,127
29 101-731 MSU Extension	3,404	14.08%	5,971	0	5,971	14	5,985
42 221 Health Department	17,668	73.07%	30,992	0	30,992	74	31,066
119 All Other	192	0.79%	337	0	337	1	338
Subtotal	24,180	100.00%	42,416	0	42,416	101	42,517
Direct Bills					0		0
Total					\$42,416		\$42,517

Basis Units: Assigned Square Footage by Department
Source: Buildings and Grounds Department

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Historic Courthouse Allocations

Dept:7 101-264 Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
119 All Other	6,990	100.00%	\$12,140	\$0	\$12,140	\$29	\$12,169
Subtotal	6,990	100.00%	12,140	0	12,140	29	12,169
Direct Bills					0		0
Total					\$12,140		\$12,169

Basis Units: Assigned Square Footage by Department
Source: Buildings and Grounds Department

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Storage Building Allocations

Dept:7 101-264 Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 101-101 Board of Commissioners	224	11.58%	\$231	\$0	\$231	\$1	\$232
11 101-131 Circuit Court	243	12.56%	251	0	251	1	251
12 101-136 District Court	952	49.20%	982	0	982	2	984
19 101-229 Prosecuting Attorney	516	26.67%	532	0	532	1	533
Subtotal	1,935	100.00%	1,996	0	1,996	5	2,001
Direct Bills					0		0
Total					\$1,996		\$2,001

Basis Units: Assigned Square Footage by Department
Source: Buildings and Grounds Department

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Other Buildings Allocations

Dept:7 101-264 Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
110 675 Equip Acquis & Replace	1	100.00%	\$2,858	\$0	\$2,858	\$7	\$2,864
Subtotal	1	100.00%	2,858	0	2,858	7	2,864
Direct Bills					0		0
Total					\$2,858		\$2,864

Basis Units: Dollars of Cost by Building
Source: Ledger

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Allocation Summary

Dept:7 101-264 Utilities

Department	County Complex	Annex	Jail	Health	Historic Courthouse	Storage Building	Other Buildings	Total
2 101-102 Administration	\$4,089	\$0	\$0	\$0	\$0	\$0	\$0	\$4,089
4 101-253 Treasurer	8,048	0	0	0	0	0	0	8,048
5 101-258 Computer Operations	1,578	0	0	0	0	0	0	1,578
6 101-259 Accounting	4,300	0	0	0	0	0	0	4,300
8 101-265 Building & Grounds	2,599	0	0	5,127	0	0	0	7,727
10 101-101 Board of Commissioners	8,604	0	0	0	0	232	0	8,835
11 101-131 Circuit Court	49,164	0	0	0	0	251	0	49,415
12 101-136 District Court	37,385	0	0	0	0	984	0	38,370
15 101-151 Adult Probation	6,272	0	0	0	0	0	0	6,272
17 101-215 Clerk	15,195	0	0	0	0	0	0	15,195
18 101-225 Equalization	4,994	0	0	0	0	0	0	4,994
19 101-229 Prosecuting Attorney	16,468	0	0	0	0	533	0	17,002
21 101-236 Register of Deeds	0	4,545	0	0	0	0	0	4,545
23 101-275 Drain Commissioner	4,686	0	0	0	0	0	0	4,686
24 101-301 Sheriff Administration	0	0	23,851	0	0	0	0	23,851
26 101-351 Jail	19,621	0	112,100	0	0	0	0	131,721
29 101-731 MSU Extension	0	0	0	5,985	0	0	0	5,985
39 215 Friend of the Court	22,818	0	0	0	0	0	0	22,818
42 221 Health Department	0	0	0	31,066	0	0	0	31,066
44 223 Personal Care-Aide	0	2,800	0	0	0	0	0	2,800
55 261 Community Corrections	2,785	0	0	0	0	0	0	2,785
87 292 Child Care Probate	1,894	0	0	0	0	0	0	1,894
89 295 Soldiers Relief	0	2,116	0	0	0	0	0	2,116
110 675 Equip Acquis & Replace	0	0	0	0	0	0	2,864	2,864
119 All Other	2,261	1,036	0	338	12,169	0	0	15,804
Total	\$212,762	\$10,498	\$135,951	\$42,517	\$12,169	\$2,001	\$2,864	\$418,761

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 cost plan purposes, the costs of the department have been functionalized and allocated as follows:

- **County Complex** – Maintenance and repairs of the County Complex are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Annex** - Maintenance and repairs of the County Annex are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Jail** - Maintenance and repairs of the County Jail are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Health Building** - Maintenance and repairs of the County Health Building are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Garage** - Maintenance and repairs of the County Garage are identified and the costs are allocated to all occupant departments based on their assigned square footages.

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Nature and Extent of Service
Continued

- **Storage Building** - Maintenance and repairs of the County Storage Building are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Animal Shelter**- Maintenance and repairs of the County Animal Shelter are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Social Services Building** - Maintenance and repairs of the Social Services Building are identified and the costs are allocated directly to FIA.
- **Central Dispatch (911)** - Maintenance and repairs of the Central Dispatch building are identified and allocated directly to Central Dispatch.
- **Mental Health Building** - Maintenance and repairs of the Mental Health Building are identified and the costs are allocated based on allocated square footage.
- **Historic Courthouse** - Maintenance and repairs of the Historic Courthouse are identified and allocated to Other.
- **Other Buildings** - Maintenance and repairs of Other County Property are identified and allocated to Other.

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Nature and Extent of Service
Continued

- **Phones / Networks** – The telephone system is a necessary service required by all operating departments in order to communicate with clients and other departments within the County. Costs for maintaining the telephone system and network are identified within this function and allocated to all departments based on the number of telephone lines assigned.
- **Shredding Services** – The County maintains an ongoing relationship with a shredding service to destroy and dispose of unnecessary paper documents. To assure the proper destruction of these documents the service collects these documents in containers distributed throughout the County Complex. For plan purposes the cost of the shredding service is allocated based on the number of collection containers available. In those cases where multiple containers are assigned to departments the allocation is doubled.
- **Direct Services** - Expenses that directly benefit specific departments have been identified within this function and have been allocated to benefitting departments based on actual expenditures.

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

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

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A. Department Costs

Dept:8 101-265 Building & Grounds

Description		Amount	General Admin	County Complex	Annex	Jail	Health Building	Garage	Storage	Animal Shelter
<hr/>										
Personnel Costs										
Salaries	S1	222,712	0	80,265	8,908	37,059	28,797	3,207	2,628	1,604
<i>Salary % Split</i>			<i>.00%</i>	<i>36.04%</i>	<i>4.00%</i>	<i>16.64%</i>	<i>12.93%</i>	<i>1.44%</i>	<i>1.18%</i>	<i>.72%</i>
Benefits	S	100,886	0	36,359	4,035	16,788	13,045	1,453	1,190	726
Subtotal - Personnel Costs		323,598	0	116,625	12,944	53,847	41,841	4,660	3,818	2,330
<hr/>										
Services & Supplies Cost										
729-000 Printing & Binding	S	120	0	43	5	20	15	2	1	1
730-000 Office Supplies	S	1,453	0	524	58	242	188	21	17	10
730-010 Supplies - Other	S	429	0	155	17	71	55	6	5	3
730-020 Janitorial Supplies	S	8,640	0	3,114	346	1,438	1,117	124	102	62
743-000 Uniforms	S	695	0	250	28	116	90	10	8	5
744-000 Gas, Oil, Grease	S	3,381	0	1,218	135	563	437	49	40	24
775- Repairs & Maintenance	P	47,498	0	10,512	941	20,000	4,747	878	942	2,298
813-000 Contracted Services	P	4,207	0	0	0	0	0	0	0	4,207
850-000 Telephone	P	2,938	0	0	0	0	0	0	0	0
850-020 Telephone - Other	P	415	0	0	0	0	0	0	0	0
930-020 B/G Care & Maintenance	P	199,449	12,525	137,889	15,632	4,559	0	0	51	1,906
930-120 Maint Contract - MICOA Bldg	P	61,782	0	0	0	0	61,782	0	0	0
933-000 Office Equipment Maint	S	310	0	112	12	52	40	4	4	2
934-000 Rubbish Removal	P	27,699	6,837	7,195	799	3,322	0	287	236	144
940-000 Cost Allocation	D	71,348	0	0	0	0	0	0	0	0
942.000 Vehicle Cost Allocation	D	8,131	0	0	0	0	0	0	0	0
944.000 Technology Licenses	S	5,334	0	1,922	213	888	690	77	63	38
977.000 Machinery & Equipment	S	1,060	0	382	42	176	137	15	13	8
Subtotal - Services & Supplies		444,889	19,362	163,317	18,229	31,446	69,299	1,473	1,481	8,708
<hr/>										
Department Cost Total		768,487	19,362	279,942	31,173	85,292	111,140	6,133	5,300	11,038
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Adjustments to Cost										
940-000 Cost Allocation	D	(71,348)	0	0	0	0	0	0	0	0

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A. Department Costs

Dept:8 101-265 Building & Grounds

Description		Amount	General Admin	County Complex	Annex	Jail	Health Building	Garage	Storage	Animal Shelter
942.000 Vehicle Cost Allocation	D	(8,131)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(79,479)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		689,007	19,362	279,942	31,173	85,292	111,140	6,133	5,300	11,038
General Admin Distribution			(19,362)	8,094	901	2,466	3,214	177	153	319
Grand Total		\$689,007		\$288,036	\$32,074	\$87,759	\$114,354	\$6,310	\$5,453	\$11,357

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A. Department Costs

Dept:8 101-265 Building & Grounds

Description		Amount	Social Services	Central Dispatch	Mental Health	Historic Old Courthouse	Other Buildings	Phone/Netwo rk	Shredding Services	Direct Services
Personnel Costs										
Salaries	S1	222,712	17,349	6,503	33,429	0	2,962	0	0	0
Salary % Split			7.79%	2.92%	15.01%	.00%	1.33%	.00%	.00%	.00%
Benefits	S	100,886	7,859	2,946	15,143	0	1,342	0	0	0
Subtotal - Personnel Costs		323,598	25,208	9,449	48,572	0	4,304	0	0	0
Services & Supplies Cost										
729-000 Printing & Binding	S	120	9	3	18	0	2	0	0	0
730-000 Office Supplies	S	1,453	113	42	218	0	19	0	0	0
730-010 Supplies - Other	S	429	33	13	64	0	6	0	0	0
730-020 Janitorial Supplies	S	8,640	673	252	1,297	0	115	0	0	0
743-000 Uniforms	S	695	54	20	104	0	9	0	0	0
744-000 Gas, Oil, Grease	S	3,381	263	99	507	0	45	0	0	0
775- Repairs & Maintenance	P	47,498	2,929	0	0	1,587	2,664	0	0	0
813-000 Contracted Services	P	4,207	0	0	0	0	0	0	0	0
850-000 Telephone	P	2,938	0	0	0	0	0	2,938	0	0
850-020 Telephone - Other	P	415	0	0	0	0	0	415	0	0
930-020 B/G Care & Maintenance	P	199,449	25,321	219	175	948	224	0	0	0
930-120 Maint Contract - MICOA Bldg	P	61,782	0	0	0	0	0	0	0	0
933-000 Office Equipment Maint	S	310	24	9	47	0	4	0	0	0
934-000 Rubbish Removal	P	27,699	1,556	0	0	0	0	0	7,324	0
940-000 Cost Allocation	D	71,348	0	0	0	0	0	0	0	0
942.000 Vehicle Cost Allocation	D	8,131	0	0	0	0	0	0	0	0
944.000 Technology Licenses	S	5,334	416	156	801	0	71	0	0	0
977.000 Machinery & Equipment	S	1,060	83	31	159	0	14	0	0	0
Subtotal - Services & Supplies		444,889	31,474	845	3,390	2,535	3,173	3,353	7,324	0
Department Cost Total		768,487	56,682	10,294	51,962	2,535	7,477	3,353	7,324	0
Adjustments to Cost										
940-000 Cost Allocation	D	(71,348)	0	0	0	0	0	0	0	0

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A. Department Costs

Dept:8 101-265 Building & Grounds

Description		Amount	Social Services	Central Dispatch	Mental Health	Historic Old Courthouse	Other Buildings	Phone/Netwo rk	Shredding Services	Direct Services
942.000 Vehicle Cost Allocation	D	(8,131)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(79,479)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		689,007	56,682	10,294	51,962	2,535	7,477	3,353	7,324	0
General Admin Distribution			1,639	298	1,502	73	216	97	212	0
Grand Total		\$689,007	\$58,321	\$10,591	\$53,465	\$2,608	\$7,693	\$3,450	\$7,536	\$0

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B. Incoming Costs - (Default Spread Expense%)

Dept:8 101-265 Building & Grounds

Department	First Incoming	Second Incoming	County Complex	Annex	Jail	Health Building	Garage	Storage	Animal Shelter	Social Services
1 County Complex	\$3,595	\$12	\$1,508	\$168	\$459	\$599	\$33	\$29	\$59	\$305
1 Health Building	344	1	144	16	44	57	3	3	6	29
Subtotal - Building Depreciation	3,939	13	1,652	184	503	656	36	31	65	335
2 Administration	3,668	420	1,709	190	521	679	37	32	67	346
Subtotal - 101-102 Administration	3,668	420	1,709	190	521	679	37	32	67	346
3 Accounting Serv	1,265	121	579	64	176	230	13	11	23	117
3 Corporation Council	83	2	36	4	11	14	1	1	1	7
3 Labor Relations	725	32	316	35	96	126	7	6	12	64
3 Cost Allocation	3,074	318	1,418	158	432	563	31	27	56	287
3 HR Physicals	17	1	7	1	2	3	0	0	0	2
Subtotal - 101-210 Professional Services	5,163	473	2,356	262	718	936	52	45	93	477
4 Cash Accounting	3,821	526	1,818	202	554	722	40	34	72	368
4 Accounts Payable	812	106	384	43	117	152	8	7	15	78
4 Phones	463	61	219	24	67	87	5	4	9	44
Subtotal - 101-253 Treasurer	5,097	694	2,421	270	738	961	53	46	95	490
5 Network Support	6,569	162	2,814	313	857	1,117	62	53	111	570
Subtotal - 101-258 Computer Operations	6,569	162	2,814	313	857	1,117	62	53	111	570
6 General Accounting	4,404	240	1,941	216	592	771	43	37	77	393
6 Accounts Payable	4,807	242	2,111	235	643	838	46	40	83	427
6 Payroll	1,091	56	479	53	146	190	11	9	19	97
6 Termination Payoff	2,447	21	1,032	115	314	410	23	20	41	209
Subtotal - 101-259 Accounting	12,750	558	5,564	620	1,695	2,209	122	105	219	1,127
7 County Complex	2,593	7	1,087	121	331	431	24	21	43	220
7 Health	5,115	12	2,143	239	653	851	47	41	85	434
Subtotal - 101-264 Utilities	7,708	19	3,230	360	984	1,282	71	61	127	654
8 County Complex	0	3,747	1,567	174	477	622	34	30	62	317
8 Health Building	0	14,689	6,141	684	1,871	2,438	135	116	242	1,243
8 Phone/Network	0	29	12	1	4	5	0	0	0	2

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B. Incoming Costs - (Default Spread Expense%)

Dept:8 101-265 Building & Grounds

Department	First Incoming	Second Incoming	County Complex	Annex	Jail	Health Building	Garage	Storage	Animal Shelter	Social Services
Subtotal - 101-265 Building & Grounds	\$0	\$18,466	\$7,719	\$860	\$2,352	\$3,065	\$169	\$146	\$304	\$1,563
9 General Liability	0	492	206	23	63	82	5	4	8	42
9 Vehicle Insurance	0	4,744	1,983	221	604	787	43	38	78	402
9 Public Officials Liability	0	1,414	591	66	180	235	13	11	23	120
9 County Complex Property	0	338	141	16	43	56	3	3	6	29
9 Health Building Property	0	1,035	433	48	132	172	9	8	17	88
9 Additional Insurance	0	1,995	834	93	254	331	18	16	33	169
Subtotal - 101-954 Insurance	0	10,018	4,188	466	1,276	1,663	92	79	165	848
Total Incoming	44,894	30,823	31,653	3,525	9,644	12,567	693	599	1,248	6,409
C. Total Allocated		\$764,725	\$319,689	\$35,599	\$97,403	\$126,920	\$7,004	\$6,052	\$12,605	\$64,730
			41.80%	4.66%	12.74%	16.60%	0.92%	0.79%	1.65%	8.46%

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B. Incoming Costs - (Default Spread Expense%)

Dept:8 101-265 Building & Grounds

Department	First Incoming	Second Incoming	Central Dispatch	Mental Health	Historic Old Courthouse	Other Buildings	Phone/Netwo rk	Shredding Services	Direct Services
1 County Complex	\$3,595	\$12	\$55	\$280	\$14	\$40	\$18	\$39	\$0
1 Health Building	344	1	5	27	1	4	2	4	0
Subtotal - Building Depreciation	3,939	13	61	307	15	44	20	43	0
2 Administration	3,668	420	63	317	15	46	20	45	0
Subtotal - 101-102 Administration	3,668	420	63	317	15	46	20	45	0
3 Accounting Serv	1,265	121	21	107	5	15	7	15	0
3 Corporation Council	83	2	1	7	0	1	0	1	0
3 Labor Relations	725	32	12	59	3	8	4	8	0
3 Cost Allocation	3,074	318	52	263	13	38	17	37	0
3 HR Physicals	17	1	0	1	0	0	0	0	0
Subtotal - 101-210 Professional Service	5,163	473	87	437	21	63	28	62	0
4 Cash Accounting	3,821	526	67	337	16	49	22	48	0
4 Accounts Payable	812	106	14	71	3	10	5	10	0
4 Phones	463	61	8	41	2	6	3	6	0
Subtotal - 101-253 Treasurer	5,097	694	89	449	22	65	29	63	0
5 Network Support	6,569	162	103	522	25	75	34	74	0
Subtotal - 101-258 Computer Operation	6,569	162	103	522	25	75	34	74	0
6 General Accounting	4,404	240	71	360	18	52	23	51	0
6 Accounts Payable	4,807	242	78	392	19	56	25	55	0
6 Payroll	1,091	56	18	89	4	13	6	13	0
6 Termination Payoff	2,447	21	38	192	9	28	12	27	0
Subtotal - 101-259 Accounting	12,750	558	205	1,033	50	149	67	146	0
7 County Complex	2,593	7	40	202	10	29	13	28	0
7 Health	5,115	12	79	398	19	57	26	56	0
Subtotal - 101-264 Utilities	7,708	19	119	600	29	86	39	85	0
8 County Complex	0	3,747	58	291	14	42	19	41	0
8 Health Building	0	14,689	226	1,140	56	164	74	161	0
8 Phone/Network	0	29	0	2	0	0	0	0	0

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B. Incoming Costs - (Default Spread Expense%)

Dept:8 101-265 Building & Grounds

Department	First Incoming	Second Incoming	Central Dispatch	Mental Health	Historic Old Courthouse	Other Buildings	Phone/Network	Shredding Services	Direct Services
Subtotal - 101-265 Building & Grounds	\$0	\$18,466	\$284	\$1,433	\$70	\$206	\$92	\$202	\$0
9 General Liability	0	492	8	38	2	5	2	5	0
9 Vehicle Insurance	0	4,744	73	368	18	53	24	52	0
9 Public Officials Liability	0	1,414	22	110	5	16	7	15	0
9 County Complex Property	0	338	5	26	1	4	2	4	0
9 Health Building Property	0	1,035	16	80	4	12	5	11	0
9 Additional Insurance	0	1,995	31	155	8	22	10	22	0
Subtotal - 101-954 Insurance	0	10,018	154	777	38	112	50	110	0
Total Incoming	44,894	30,823	1,164	5,875	287	845	379	828	0
C. Total Allocated		\$764,725	\$11,755	\$59,340	\$2,895	\$8,538	\$3,829	\$8,364	\$0
			1.54%	7.76%	0.38%	1.12%	0.50%	1.09%	

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County Complex Allocations

Dept:8 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	1,104	1.93%	\$5,910	\$0	\$5,910	\$0	\$5,910
4 101-253 Treasurer	2,173	3.79%	11,633	0	11,633	0	11,633
5 101-258 Computer Operations	426	0.74%	2,281	0	2,281	0	2,281
6 101-259 Accounting	1,161	2.03%	6,215	0	6,215	0	6,215
8 101-265 Building & Grounds	700	1.22%	3,747	0	3,747	0	3,747
10 101-101 Board of Commissioners	2,317	4.04%	12,404	0	12,404	577	12,981
11 101-131 Circuit Court	13,240	23.10%	70,879	0	70,879	3,297	74,176
12 101-136 District Court	10,068	17.57%	53,898	0	53,898	2,507	56,405
15 101-151 Adult Probation	1,689	2.95%	9,042	0	9,042	421	9,462
17 101-215 Clerk	4,092	7.14%	21,906	0	21,906	1,019	22,925
18 101-225 Equalization	1,345	2.35%	7,200	0	7,200	335	7,535
19 101-229 Prosecuting Attorney	4,435	7.74%	23,742	0	23,742	1,104	24,847
23 101-275 Drain Commissioner	1,262	2.20%	6,756	0	6,756	314	7,070
26 101-351 Jail	5,284	9.22%	28,287	0	28,287	1,316	29,603
39 215 Friend of the Court	6,145	10.72%	32,897	0	32,897	1,530	34,427
55 261 Community Corrections	750	1.31%	4,015	0	4,015	187	4,202
87 292 Child Care Probate	510	0.89%	2,730	0	2,730	127	2,857
119 All Other	609	1.06%	3,260	0	3,260	152	3,412
Subtotal	57,310	100.00%	306,804	0	306,804	12,886	319,689
Direct Bills					0		0
Total					\$306,804		\$319,689

Basis Units: Assigned Square Footage by Department
Source: Buildings and Grounds Department

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Annex Allocations

Dept:8 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 101-236 Register of Deeds	2,532	43.30%	\$14,792	\$0	\$14,792	\$621	\$15,413
44 223 Personal Care-Aide	1,560	26.68%	9,114	0	9,114	383	9,496
89 295 Soldiers Relief	1,179	20.16%	6,888	0	6,888	289	7,177
119 All Other	577	9.87%	3,371	0	3,371	142	3,512
Subtotal	5,848	100.00%	34,164	0	34,164	1,435	35,599
Direct Bills					0		0
Total					\$34,164		\$35,599

Basis Units: Assigned Square Footage by Department
Source: Buildings and Grounds Department

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Jail Allocations

Dept:8 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 101-301 Sheriff Administration	7,000	17.54%	\$16,399	\$0	\$16,399	\$689	\$17,088
26 101-351 Jail	32,900	82.46%	77,077	0	77,077	3,237	80,315
Subtotal	39,900	100.00%	93,477	0	93,477	3,926	97,403
Direct Bills					0		0
Total					\$93,477		\$97,403

Basis Units: Assigned Square Footage by Department

Source: Buildings and Grounds Department

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Health Building Allocations

Dept:8 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Building & Grounds	2,916	12.06%	\$14,689	\$0	\$14,689	\$0	\$14,689
29 101-731 MSU Extension	3,404	14.08%	17,147	0	17,147	819	17,966
42 221 Health Department	17,668	73.07%	89,001	0	89,001	4,251	93,252
119 All Other	192	0.79%	967	0	967	46	1,013
Subtotal	24,180	100.00%	121,805	0	121,805	5,116	126,920
Direct Bills					0		0
Total					\$121,805		\$126,920

Basis Units: Assigned Square Footage by Department
Source: Buildings and Grounds Department

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Garage Allocations

Dept:8 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
110 675 Equip Acquis & Replace	3,456	100.00%	\$6,722	\$0	\$6,722	\$282	\$7,004
Subtotal	3,456	100.00%	6,722	0	6,722	282	7,004
Direct Bills					0		0
Total					\$6,722		\$7,004
Basis Units: Assigned Square Footage by Department							
Source: Buildings and Grounds Department							

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Storage Allocations

Dept:8 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 101-101 Board of Commissioners	224	11.58%	\$672	\$0	\$672	\$28	\$701
11 101-131 Circuit Court	243	12.56%	729	0	729	31	760
12 101-136 District Court	952	49.20%	2,858	0	2,858	120	2,978
19 101-229 Prosecuting Attorney	516	26.67%	1,549	0	1,549	65	1,614
Subtotal	1,935	100.00%	5,808	0	5,808	244	6,052
Direct Bills					0		0
Total					\$5,808		\$6,052

Basis Units: Assigned Square Footage by Department
Source: Buildings and Grounds Department

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Animal Shelter Allocations

Dept:8 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
45 224 Animal Control	100	100.00%	\$12,097	\$0	\$12,097	\$508	\$12,605
Subtotal	100	100.00%	12,097	0	12,097	508	12,605
Direct Bills					0		0
Total					\$12,097		\$12,605
Basis Units: Direct Assignment							
Source: Buildings and Grounds Department							

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Social Services Allocations

Dept:8 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
118 FIA Space	100	100.00%	\$62,121	\$0	\$62,121	\$2,609	\$64,730
Subtotal	100	100.00%	62,121	0	62,121	2,609	64,730
Direct Bills					0		0
Total					\$62,121		\$64,730
Basis Units: Assigned Square Footage							
Source: Buildings and Grounds Department							

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Central Dispatch Allocations

Dept:8 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
37 211 911 Fund	100	100.00%	\$11,281	\$0	\$11,281	\$474	\$11,755
Subtotal	100	100.00%	11,281	0	11,281	474	11,755
Direct Bills					0		0
Total					\$11,281		\$11,755
Basis Units: Direct Assignment							
Source: Buildings and Grounds Department							

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Mental Health Allocations

Dept:8 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
43 222 Mental Health	34,852	96.81%	\$55,132	\$0	\$55,132	\$2,316	\$57,448
119 All Other	1,148	3.19%	1,816	0	1,816	76	1,892
Subtotal	36,000	100.00%	56,948	0	56,948	2,392	59,340
Direct Bills					0		0
Total					\$56,948		\$59,340

Basis Units: Assigned Square Footage
Source: Buildings and Grounds Department

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Historic Old Courthouse Allocations

Dept:8 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
119 All Other	6,690	100.00%	\$2,778	\$0	\$2,778	\$117	\$2,895
Subtotal	6,690	100.00%	2,778	0	2,778	117	2,895
Direct Bills					0		0
Total					\$2,778		\$2,895
Basis Units: Assigned Square Footage							
Source: Buildings and Grounds Department							

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Other Buildings Allocations

Dept:8 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
119 All Other	3,200	100.00%	\$8,194	\$0	\$8,194	\$344	\$8,538
Subtotal	3,200	100.00%	8,194	0	8,194	344	8,538
Direct Bills					0		0
Total					\$8,194		\$8,538
Basis Units: Assigned Square Footage							
Source: Buildings and Grounds Department							

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Phone/Network Allocations

Dept:8 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	9	1.78%	\$65	\$0	\$65	\$0	\$65
4 101-253 Treasurer	5	0.99%	36	0	36	0	36
5 101-258 Computer Operations	1	0.20%	7	0	7	0	7
6 101-259 Accounting	5	0.99%	36	0	36	0	36
8 101-265 Building & Grounds	4	0.79%	29	0	29	0	29
10 101-101 Board of Commissioners	8	1.58%	58	0	58	3	61
11 101-131 Circuit Court	33	6.52%	240	0	240	11	250
12 101-136 District Court	29	5.73%	211	0	211	9	220
15 101-151 Adult Probation	13	2.57%	94	0	94	4	99
17 101-215 Clerk	8	1.58%	58	0	58	3	61
18 101-225 Equalization	4	0.79%	29	0	29	1	30
19 101-229 Prosecuting Attorney	19	3.75%	138	0	138	6	144
21 101-236 Register of Deeds	11	2.17%	80	0	80	4	83
23 101-275 Drain Commissioner	7	1.38%	51	0	51	2	53
24 101-301 Sheriff Administration	38	7.51%	276	0	276	12	288
26 101-351 Jail	36	7.11%	261	0	261	12	273
29 101-731 MSU Extension	17	3.36%	123	0	123	5	129
39 215 Friend of the Court	30	5.93%	218	0	218	10	227
42 221 Health Department	77	15.22%	559	0	559	25	584
43 222 Mental Health	113	22.33%	821	0	821	36	857
44 223 Personal Care-Aide	3	0.59%	22	0	22	1	23
45 224 Animal Control	4	0.79%	29	0	29	1	30
52 258 Emerg. Mgmt Fund	1	0.20%	7	0	7	0	8
54 260 MIDC Indigent Defense	2	0.40%	15	0	15	1	15
55 261 Community Corrections	3	0.59%	22	0	22	1	23
58 263 Police Contracts	18	3.56%	131	0	131	6	136
87 292 Child Care Probate	2	0.40%	15	0	15	1	15
89 295 Soldiers Relief	5	0.99%	36	0	36	2	38
104 532 Foreclosure	1	0.20%	7	0	7	0	8
Subtotal	506	100.00%	3,674	0	3,674	154	3,829
Direct Bills					0		0
Total					\$3,674		\$3,829

Basis Units: Number of Phone Lines
Source: Phone Directory

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Shredding Services Allocations

Dept:8 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	2	11.76%	\$944	\$0	\$944	\$0	\$944
4 101-253 Treasurer	1	5.88%	472	0	472	0	472
6 101-259 Accounting	1	5.88%	472	0	472	0	472
10 101-101 Board of Commissioners	1	5.88%	472	0	472	26	498
11 101-131 Circuit Court	1	5.88%	472	0	472	26	498
12 101-136 District Court	2	11.76%	944	0	944	52	996
15 101-151 Adult Probation	1	5.88%	472	0	472	26	498
17 101-215 Clerk	1	5.88%	472	0	472	26	498
18 101-225 Equalization	1	5.88%	472	0	472	26	498
19 101-229 Prosecuting Attorney	2	11.76%	944	0	944	52	996
23 101-275 Drain Commissioner	1	5.88%	472	0	472	26	498
39 215 Friend of the Court	2	11.76%	944	0	944	52	996
87 292 Child Care Probate	1	5.88%	472	0	472	26	498
Subtotal	17	100.00%	8,027	0	8,027	337	8,364
Direct Bills					0		0
Total					\$8,027		\$8,364

Basis Units: Number of Shredding Collection Containers

Source: Buildings and Grounds

Insurance 101-954

Nature and Extent of Service

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

For cost plan purposes the cost of the premium is functionalized as detailed in the annual premium contribution detail. The following describes each category, the coverage and the allocation procedure used to distribute the costs:

- **General Liability** – General liability coverage protects the County from losses that may occur from actions taken or not taken by the County that result in a loss to an individual or organization that can claim and prove the County's negligence. The cost for this coverage is allocated to all County departments and programs based on the level of expenditures identified in the financial statements.
- **Vehicle Coverage** – The County operates vehicles that are assigned to various departments. In the event the vehicles are involved in any accident the costs associated with the incident are covered after a deductible is met by the County. The cost for the coverage is distributed to the various departments based on the number of vehicles assigned to the department as identified on the vehicle log.
- **Law Enforcement Coverage** – Law enforcement personnel are subject to broader liability exposure than general county personnel. The cost for this higher level of exposure is accounted for and the associated premium is separately identified in the annual fee paid. The cost for the law enforcement coverage is allocated to the various law enforcement programs based on the wages paid from each program.

Insurance 101-954

Nature and Extent of Service

Continued

- **Public Officials Liability** – Employees of the County expose the County to a wide variety of risks through the execution of their assigned duties. In the event that the actions of one of these employees is deemed to have caused damage or injury or if the actions result in a financial loss to the County there is coverage to protect the County. The cost for this coverage is distributed to all departments and programs based on the number of full-time equivalent (FTE) employees identified through the payroll system.
- **County Complex** – The County Complex is covered for damage that may result from any number of events including fire, wind or flooding. The cost to recover from these events is identified here and allocated to the various occupants of the building based on their assigned square footages.
- **Annex** - The County Annex is covered for damage that may result from any number of events including fire, wind or flooding. The cost to recover from these events is identified here and allocated to the various occupants of the building based on their assigned square footages.
- **Jail** - The County Jail is covered for damage that may result from any number of events including fire, wind or flooding. The cost to recover from these events is identified here and allocated to the various occupants of the building based on their assigned square footages.
- **Health Building** - The Health Department building is covered for damage that may result from any number of events including fire, wind or flooding. The cost to recover from these events is identified and allocated to the various occupants of the building based on their assigned square footages.

Insurance 101-954

Nature and Extent of Service

Continued

- **Storage Building** - The former Register of Deeds building, now used for Storage, is covered for damage that may result from any number of events including fire, wind or flooding. The cost to recover from these events is identified here and allocated to the various occupants of the building based on their assigned square footages.
- **Historic Courthouse** - The Historic Courthouse is covered for damage that may result from any number of events including fire, wind or flooding. The cost to recover from these events is identified here and allocated to Other.
- **Miscellaneous Buildings** - Additional single-occupant buildings are covered for damage that may result from any number of events including fire, wind or flooding. The cost to recover from these events is identified here and is allocated to the various buildings based on the building value.
- **Miscellaneous Insurance** - Additional insurance costs are identified and allocated to benefitting departments based on the costs.

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:9 101-954 Insurance

Description		Amount	General Admin	General Liability	Vehicle Insurance	Law Enforcement Coverage	Public Officials Liability	County Complex Property	Annex Property	Jail Property
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										
713.000 Insurance Premiums	P	529,810	0	42,494	83,093	229,610	96,262	27,157	2,323	14,988
713-030 Misc Insurance	P	1,959	0	0	0	0	0	0	0	0
940-000 Cost Allocation	D	9,220	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		540,989	0	42,494	83,093	229,610	96,262	27,157	2,323	14,988
Department Cost Total		540,989	0	42,494	83,093	229,610	96,262	27,157	2,323	14,988
Adjustments to Cost										
940-000 Cost Allocation	D	(9,220)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(9,220)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		531,769	0	42,494	83,093	229,610	96,262	27,157	2,323	14,988
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$531,769		\$42,494	\$83,093	\$229,610	\$96,262	\$27,157	\$2,323	\$14,988

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A. Department Costs

Dept:9 101-954 Insurance

Description		Amount	Health Building Property	Storage Building	Historic Courthouse Property	Miscellaneous Buildings	Additional Insurance
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							
713.000 Insurance Premiums	P	529,810	8,430	737	3,410	21,307	0
713-030 Misc Insurance	P	1,959	0	0	0	0	1,959
940-000 Cost Allocation	D	9,220	0	0	0	0	0
Subtotal - Services & Supplies		540,989	8,430	737	3,410	21,307	1,959
Department Cost Total		540,989	8,430	737	3,410	21,307	1,959
Adjustments to Cost							
940-000 Cost Allocation	D	(9,220)	0	0	0	0	0
Subtotal - Adjustments		(9,220)	0	0	0	0	0
Total Costs After Adjustments		531,769	8,430	737	3,410	21,307	1,959
General Admin Distribution			0	0	0	0	0
Grand Total		\$531,769	\$8,430	\$737	\$3,410	\$21,307	\$1,959

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B. Incoming Costs - (Default Spread Expense%)

Dept:9 101-954 Insurance

Department	First Incoming	Second Incoming	General Liability	Vehicle Insurance	Law Enforcement Coverage	Public Officials Liability	County Complex Property	Annex Property	Jail Property	Health Building Property
3 Accounting Serv	\$938	\$89	\$82	\$161	\$444	\$186	\$52	\$4	\$29	\$16
3 Corporation Council	58	2	5	9	26	11	3	0	2	1
3 Cost Allocation	2,459	254	217	424	1,171	491	139	12	76	43
Subtotal - 101-210 Professional Service	3,456	345	304	594	1,641	688	194	17	107	60
4 Cash Accounting	2,836	391	258	504	1,393	584	165	14	91	51
4 Accounts Payable	21	3	2	4	10	4	1	0	1	0
Subtotal - 101-253 Treasurer	2,857	393	260	508	1,404	588	166	14	92	52
6 General Accounting	3,269	178	275	539	1,488	624	176	15	97	55
6 Accounts Payable	127	6	11	21	57	24	7	1	4	2
Subtotal - 101-259 Accounting	3,395	184	286	559	1,546	648	183	16	101	57
9 General Liability	0	347	28	54	150	63	18	2	10	5
Subtotal - 101-954 Insurance	0	347	28	54	150	63	18	2	10	5
Total Incoming	9,708	1,270	877	1,715	4,740	1,987	561	48	309	174
C. Total Allocated		\$542,747	\$43,371	\$84,808	\$234,351	\$98,250	\$27,717	\$2,370	\$15,298	\$8,604
			7.99%	15.63%	43.18%	18.10%	5.11%	0.44%	2.82%	1.59%

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B. Incoming Costs - (Default Spread Expense%)

Dept:9 101-954 Insurance

Department	First Incoming	Second Incoming	Storage Building	Historic Courthouse Property	Miscellaneous Buildings	Additional Insurance
3 Accounting Serv	\$938	\$89	\$1	\$7	\$41	\$4
3 Corporation Council	58	2	0	0	2	0
3 Cost Allocation	2,459	254	4	17	109	10
Subtotal - 101-210 Professional Service	3,456	345	5	24	152	14
4 Cash Accounting	2,836	391	4	21	129	12
4 Accounts Payable	21	3	0	0	1	0
Subtotal - 101-253 Treasurer	2,857	393	5	21	130	12
6 General Accounting	3,269	178	5	22	138	13
6 Accounts Payable	127	6	0	1	5	0
Subtotal - 101-259 Accounting	3,395	184	5	23	143	13
9 General Liability	0	347	0	2	14	1
Subtotal - 101-954 Insurance	0	347	0	2	14	1
Total Incoming	9,708	1,270	15	70	440	40
C. Total Allocated	\$542,747	\$752	\$3,481	\$21,747	\$1,999	
			0.14%	0.64%	4.01%	0.37%

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General Liability Allocations

Dept:9 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	283,778	0.42%	\$182	\$0	\$182	\$0	\$182
3 101-210 Professional Services	173,827	0.26%	111	0	111	0	111
4 101-253 Treasurer	432,259	0.64%	277	0	277	0	277
5 101-258 Computer Operations	303,454	0.45%	194	0	194	0	194
6 101-259 Accounting	474,382	0.70%	304	0	304	0	304
7 101-264 Utilities	417,210	0.62%	267	0	267	0	267
8 101-265 Building & Grounds	768,487	1.14%	492	0	492	0	492
9 101-954 Insurance	540,989	0.80%	347	0	347	0	347
10 101-101 Board of Commissioners	334,970	0.50%	215	0	215	1	215
11 101-131 Circuit Court	1,676,984	2.48%	1,074	0	1,074	3	1,077
12 101-136 District Court	1,699,727	2.52%	1,089	0	1,089	3	1,092
13 101-145 Jury Board	4,640	0.01%	3	0	3	0	3
14 101-147 Indigent Counsel	227,455	0.34%	146	0	146	0	146
15 101-151 Adult Probation	32,532	0.05%	21	0	21	0	21
16 101-191 Elections	51,178	0.08%	33	0	33	0	33
17 101-215 Clerk	714,193	1.06%	458	0	458	1	459
18 101-225 Equalization	262,166	0.39%	168	0	168	0	168
19 101-229 Prosecuting Attorney	1,328,643	1.97%	851	0	851	2	853
21 101-236 Register of Deeds	306,390	0.45%	196	0	196	0	197
23 101-275 Drain Commissioner	230,002	0.34%	147	0	147	0	148
24 101-301 Sheriff Administration	3,336,154	4.94%	2,138	0	2,138	5	2,143
25 101-315 Crime Justice Training	8,261	0.01%	5	0	5	0	5
26 101-351 Jail	3,506,029	5.19%	2,246	0	2,246	6	2,252
27 101-445 Drain-at-large	139,457	0.21%	89	0	89	0	90
28 101-648 Medical Examiner	130,055	0.19%	83	0	83	0	84
29 101-731 MSU Extension	219,600	0.33%	141	0	141	0	141
30 101-801 Planning	90	0.00%	0	0	0	0	0
31 101-803 Memberships & Dues	14,267	0.02%	9	0	9	0	9
32 101-851 LDC Development	10,000	0.01%	6	0	6	0	6
33 101-990-999-201 Co Bridge Fund	269,631	0.40%	173	0	173	0	173
35 207 & 208 Parks & Rec	141,566	0.21%	91	0	91	0	91
36 209 Polly Ann Trail	10,043	0.01%	6	0	6	0	6
37 211 911 Fund	1,770,123	2.62%	1,134	0	1,134	3	1,137
39 215 Friend of the Court	1,490,999	2.21%	955	0	955	2	958
41 216-134 Marriage Counseling	4,605	0.01%	3	0	3	0	3
42 221 Health Department	3,072,658	4.55%	1,969	0	1,969	5	1,974
43 222 Mental Health	21,756,854	32.22%	13,940	0	13,940	34	13,974
44 223 Personal Care-Aide	1,317,865	1.95%	844	0	844	2	846
45 224 Animal Control	339,007	0.50%	217	0	217	1	218
46 227 Environmental Recycling	14,544	0.02%	9	0	9	0	9
47 231 Specialty (MH) Court	106,784	0.16%	68	0	68	0	69
48 242 Remonumentation Grant	64,776	0.10%	42	0	42	0	42

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General Liability Allocations

Dept:9 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 255 Concealed Pistol Licensing	64,471	0.10%	\$41	\$0	\$41	\$0	\$41
50 256 Reg of Deeds Automation	42,949	0.06%	28	0	28	0	28
51 257 Budget Stabilization	430	0.00%	0	0	0	0	0
52 258 Emerg. Mgmt Fund	107,259	0.16%	69	0	69	0	69
53 259 Rental Property	14,514	0.02%	9	0	9	0	9
54 260 MIDC Indigent Defense	208,920	0.31%	134	0	134	0	134
55 261 Community Corrections	348,314	0.52%	223	0	223	1	224
56 262-309 Anti-Drug (TNU) Coord	58,896	0.09%	38	0	38	0	38
57 262-316 Anti-Drug (TNU) Oper	13,261	0.02%	8	0	8	0	9
58 263 Police Contracts	1,848,964	2.74%	1,185	0	1,185	3	1,188
59 264-228 Victim's Rights	853	0.00%	1	0	1	0	1
60 264-301 Sheriff	1,045	0.00%	1	0	1	0	1
61 264-310 Comm Policing - RAD	75	0.00%	0	0	0	0	0
62 264-318 Liquor License Dist	17	0.00%	0	0	0	0	0
63 264-331 Marine Safety	12,590	0.02%	8	0	8	0	8
64 264-332 SERT	8,574	0.01%	5	0	5	0	6
65 264-333 K-9 Unit	778	0.00%	0	0	0	0	0
66 264-335 Dive Team	948	0.00%	1	0	1	0	1
67 264-337 Mounted Division	4,565	0.01%	3	0	3	0	3
68 264-351 Jail/Feeding Prisoners	5,525	0.01%	4	0	4	0	4
69 264-352 Training	11,671	0.02%	7	0	7	0	7
70 266-302 Safe & Sober-Step Grant	328	0.00%	0	0	0	0	0
71 266-304 D.A.R.E. Grant	3,277	0.00%	2	0	2	0	2
72 266-305 Road Patrol Grant	90,640	0.13%	58	0	58	0	58
73 266-307 Motorcycle Safety	5,535	0.01%	4	0	4	0	4
74 266-309 Anti-Drug (RAD/TNU) Coord	1,186	0.00%	1	0	1	0	1
75 266-313 Seatbelt Enforce Grant	11,122	0.02%	7	0	7	0	7
76 266-351 Jail/Feeding	24,995	0.04%	16	0	16	0	16
77 267-228 Victims Rights	8	0.00%	0	0	0	0	0
78 267-229 Prosecutor	1,589	0.00%	1	0	1	0	1
79 267-264 Building Ops	1,139	0.00%	1	0	1	0	1
80 267-301 Sheriff Admin	19,564	0.03%	13	0	13	0	13
81 267-334 Sheriff Forfeit	17	0.00%	0	0	0	0	0
82 269 Law Library	13,776	0.02%	9	0	9	0	9
83 274 Community Development	29,653	0.04%	19	0	19	0	19
84 276 Senior Millage	18,940	0.03%	12	0	12	0	12
85 286 Local Reserve Fund	386	0.00%	0	0	0	0	0
87 292 Child Care Probate	1,266,429	1.88%	811	0	811	2	813
88 294 Veterans Trust	51,808	0.08%	33	0	33	0	33
89 295 Soldiers Relief	333,372	0.49%	214	0	214	1	214
90 296 Soil & Sed Special Projects	83,851	0.12%	54	0	54	0	54
91 298-747 Community Collaborative	20,337	0.03%	13	0	13	0	13

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General Liability Allocations

Dept:9 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
92 298-752 Senior Coalition	777	0.00%	\$0	\$0	\$0	\$0	\$0
93 298-753 Suicide Prev Program	17,003	0.03%	11	0	11	0	11
94 299 Lapeer Comm Collaborat	54,710	0.08%	35	0	35	0	35
97 382 911 Debt Fund	1,609,250	2.38%	1,031	0	1,031	3	1,034
98 469 Cap Projects Fund	254,205	0.38%	163	0	163	0	163
99 470 Old Courthouse Restoration	10,447	0.02%	7	0	7	0	7
100 471 Marshall Drain Construct	22,254	0.03%	14	0	14	0	14
101 482 911 Construction	145,778	0.22%	93	0	93	0	94
102 489 Indian Creek Construction	63,920	0.09%	41	0	41	0	41
103 531 Delinquent Tax Fund	91,428	0.14%	59	0	59	0	59
104 532 Foreclosure	251,942	0.37%	161	0	161	0	162
109 649 CMH Equipment	99,732	0.15%	64	0	64	0	64
110 675 Equip Acquis & Replace	1,159,340	1.72%	743	0	743	2	745
111 676 Unemployment Insurance	6,646	0.01%	4	0	4	0	4
112 677 Worker's Comp Fund	94,436	0.14%	61	0	61	0	61
113 678 Health Insurance	4,856,892	7.19%	3,112	0	3,112	8	3,120
114 731 Retirement System	4,418,434	6.54%	2,831	0	2,831	7	2,838
115 736 Health Care Services	126,952	0.19%	81	0	81	0	82
117 801 Special Assess Drain	1,529,170	2.26%	980	0	980	2	982
Subtotal	67,532,521	100.00%	43,269	0	43,269	101	43,371
Direct Bills					0		0
Total					\$43,269		\$43,371

Basis Units: Dollars of expenditures
Source: Financials

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Vehicle Insurance Allocations

Dept:9 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Building & Grounds	6	5.61%	\$4,744	\$0	\$4,744	\$0	\$4,744
11 101-131 Circuit Court	4	3.74%	3,163	0	3,163	8	3,171
19 101-229 Prosecuting Attorney	2	1.87%	1,581	0	1,581	4	1,585
23 101-275 Drain Commissioner	5	4.67%	3,954	0	3,954	10	3,964
24 101-301 Sheriff Administration	46	42.99%	36,374	0	36,374	90	36,465
29 101-731 MSU Extension	1	0.93%	791	0	791	2	793
35 207 & 208 Parks & Rec	1	0.93%	791	0	791	2	793
39 215 Friend of the Court	4	3.74%	3,163	0	3,163	8	3,171
43 222 Mental Health	28	26.17%	22,141	0	22,141	55	22,196
45 224 Animal Control	3	2.80%	2,372	0	2,372	6	2,378
63 264-331 Marine Safety	1	0.93%	791	0	791	2	793
84 276 Senior Millage	5	4.67%	3,954	0	3,954	10	3,964
89 295 Soldiers Relief	1	0.93%	791	0	791	2	793
Subtotal	107	100.00%	84,610	0	84,610	198	84,808
Direct Bills					0		0
Total					\$84,610		\$84,808

Basis Units: Number of vehicles
Source: Vehicle Listing

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Law Enforcement Coverage Allocations

Dept:9 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 101-301 Sheriff Administration	1,822,432	38.31%	\$89,579	\$0	\$89,579	\$210	\$89,789
26 101-351 Jail	1,588,389	33.39%	78,075	0	78,075	183	78,258
58 263 Police Contracts	1,226,253	25.78%	60,274	0	60,274	141	60,416
63 264-331 Marine Safety	3,455	0.07%	170	0	170	0	170
72 266-305 Road Patrol Grant	61,716	1.30%	3,034	0	3,034	7	3,041
76 266-351 Jail/Feeding	54,344	1.14%	2,671	0	2,671	6	2,677
Subtotal	4,756,589	100.00%	233,802	0	233,802	548	234,351
Direct Bills					0		0
Total					\$233,802		\$234,351

Basis Units: Dollar values of wages by programs covered

Source: Financials

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Public Officials Liability Allocations

Dept:9 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	4.03	0.97%	\$951	\$0	\$951	\$0	\$951
4 101-253 Treasurer	5.00	1.20%	1,180	0	1,180	0	1,180
6 101-259 Accounting	4.00	0.96%	944	0	944	0	944
8 101-265 Building & Grounds	5.99	1.44%	1,414	0	1,414	0	1,414
10 101-101 Board of Commissioners	7.00	1.69%	1,652	0	1,652	4	1,656
11 101-131 Circuit Court	15.00	3.61%	3,540	0	3,540	9	3,549
12 101-136 District Court	19.00	4.57%	4,484	0	4,484	11	4,495
17 101-215 Clerk	11.35	2.73%	2,679	0	2,679	7	2,685
18 101-225 Equalization	1.00	0.24%	236	0	236	1	237
19 101-229 Prosecuting Attorney	15.36	3.70%	3,625	0	3,625	9	3,634
21 101-236 Register of Deeds	4.27	1.03%	1,008	0	1,008	2	1,010
23 101-275 Drain Commissioner	3.00	0.72%	708	0	708	2	710
24 101-301 Sheriff Administration	29.73	7.16%	7,016	0	7,016	17	7,034
26 101-351 Jail	30.52	7.35%	7,203	0	7,203	18	7,221
28 101-648 Medical Examiner	0.86	0.21%	203	0	203	0	203
29 101-731 MSU Extension	2.00	0.48%	472	0	472	1	473
35 207 & 208 Parks & Rec	1.56	0.38%	368	0	368	1	369
37 211 911 Fund	19.64	4.73%	4,635	0	4,635	11	4,647
39 215 Friend of the Court	18.60	4.48%	4,390	0	4,390	11	4,400
42 221 Health Department	49.59	11.94%	11,703	0	11,703	29	11,732
43 222 Mental Health	98.28	23.66%	23,195	0	23,195	57	23,252
44 223 Personal Care-Aide	22.31	5.37%	5,265	0	5,265	13	5,278
45 224 Animal Control	5.26	1.27%	1,241	0	1,241	3	1,244
47 231 Specialty (MH) Court	1.00	0.24%	236	0	236	1	237
48 242 Remonumentation Grant	0.32	0.08%	76	0	76	0	76
49 255 Concealed Pistol Licensing	1.46	0.35%	345	0	345	1	345
52 258 Emerg. Mgmt Fund	1.00	0.24%	236	0	236	1	237
55 261 Community Corrections	2.00	0.48%	472	0	472	1	473
58 263 Police Contracts	21.85	5.26%	5,157	0	5,157	13	5,169
63 264-331 Marine Safety	0.17	0.04%	40	0	40	0	40
72 266-305 Road Patrol Grant	1.00	0.24%	236	0	236	1	237
76 266-351 Jail/Feeding	1.00	0.24%	236	0	236	1	237
87 292 Child Care Probate	6.72	1.62%	1,586	0	1,586	4	1,590
89 295 Soldiers Relief	4.62	1.11%	1,090	0	1,090	3	1,093
91 298-747 Community Collaborative	0.84	0.20%	198	0	198	0	199

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Public Officials Liability Allocations

Dept:9 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	415.33	100.00%	98,020	0	98,020	230	98,250
Direct Bills					0		0
<hr/>							
Total					\$98,020		\$98,250
<hr/>							

Basis Units: Number of FTE's by Department
Source: County Payroll Records

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County Complex Property Allocations

Dept:9 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	1,104	1.93%	\$533	\$0	\$533	\$0	\$533
4 101-253 Treasurer	2,173	3.79%	1,048	0	1,048	0	1,048
5 101-258 Computer Operations	426	0.74%	206	0	206	0	206
6 101-259 Accounting	1,161	2.03%	560	0	560	0	560
8 101-265 Building & Grounds	700	1.22%	338	0	338	0	338
10 101-101 Board of Commissioners	2,317	4.04%	1,118	0	1,118	3	1,121
11 101-131 Circuit Court	13,240	23.10%	6,388	0	6,388	17	6,405
12 101-136 District Court	10,068	17.57%	4,858	0	4,858	13	4,870
15 101-151 Adult Probation	1,689	2.95%	815	0	815	2	817
17 101-215 Clerk	4,092	7.14%	1,974	0	1,974	5	1,980
18 101-225 Equalization	1,345	2.35%	649	0	649	2	651
19 101-229 Prosecuting Attorney	4,435	7.74%	2,140	0	2,140	6	2,145
23 101-275 Drain Commissioner	1,262	2.20%	609	0	609	2	611
26 101-351 Jail	5,284	9.22%	2,550	0	2,550	7	2,556
39 215 Friend of the Court	6,145	10.72%	2,965	0	2,965	8	2,973
55 261 Community Corrections	750	1.31%	362	0	362	1	363
87 292 Child Care Probate	510	0.89%	246	0	246	1	247
119 All Other	609	1.06%	294	0	294	1	295
Subtotal	57,310	100.00%	27,652	0	27,652	65	27,717
Direct Bills					0		0
Total					\$27,652		\$27,717

Basis Units: Assigned Square Footage by Department
Source: Buildings & Grounds Department

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Annex Property Allocations

Dept:9 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 101-236 Register of Deeds	2,532	43.30%	\$1,024	\$0	\$1,024	\$2	\$1,026
44 223 Personal Care-Aide	1,560	26.68%	631	0	631	1	632
89 295 Soldiers Relief	1,179	20.16%	477	0	477	1	478
119 All Other	577	9.87%	233	0	233	1	234
Subtotal	5,848	100.00%	2,365	0	2,365	6	2,370
Direct Bills					0		0
Total					\$2,365		\$2,370

Basis Units: Assigned Square Footage by Department
Source: Buildings & Grounds Department

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Jail Property Allocations

Dept:9 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 101-301 Sheriff Administration	7,000	17.54%	\$2,678	\$0	\$2,678	\$6	\$2,684
26 101-351 Jail	32,900	82.46%	12,584	0	12,584	30	12,614
Subtotal	39,900	100.00%	15,262	0	15,262	36	15,298
Direct Bills					0		0
Total					\$15,262		\$15,298

Basis Units: Assigned Square Footage by Department
Source: Buildings & Grounds Department

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Health Building Property Allocations

Dept:9 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Building & Grounds	2,916	12.06%	\$1,035	\$0	\$1,035	\$0	\$1,035
29 101-731 MSU Extension	3,404	14.08%	1,208	0	1,208	3	1,212
42 221 Health Department	17,668	73.07%	6,272	0	6,272	17	6,289
119 All Other	192	0.79%	68	0	68	0	68
Subtotal	24,180	100.00%	8,584	0	8,584	20	8,604
Direct Bills					0		0
Total					\$8,584		\$8,604

Basis Units: Assigned Square Footage by Department
Source: Buildings & Grounds Department

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Storage Building Allocations

Dept:9 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 101-101 Board of Commissioners	224	11.58%	\$87	\$0	\$87	\$0	\$87
11 101-131 Circuit Court	243	12.56%	94	0	94	0	94
12 101-136 District Court	952	49.20%	369	0	369	1	370
19 101-229 Prosecuting Attorney	516	26.67%	200	0	200	0	200
Subtotal	1,935	100.00%	750	0	750	2	752
Direct Bills					0		0
Total					\$750		\$752

Basis Units: Assigned Square Footage by Department
Source: Buildings & Grounds Department

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Historic Courthouse Property Allocations

Dept:9 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
119 All Other	6,990	100.00%	\$3,472	\$0	\$3,472	\$8	\$3,481
Subtotal	6,990	100.00%	3,472	0	3,472	8	3,481
Direct Bills					0		0
Total					\$3,472		\$3,481
Basis Units: Assigned Square Footage by Department							
Source: Buildings & Grounds Department							

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Miscellaneous Buildings Allocations

Dept:9 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35 207 & 208 Parks & Rec	1,206,189	8.14%	\$1,766	\$0	\$1,766	\$4	\$1,770
37 211 911 Fund	1,900,305	12.83%	2,783	0	2,783	7	2,789
43 222 Mental Health	6,878,811	46.43%	10,073	0	10,073	24	10,097
45 224 Animal Control	287,577	1.94%	421	0	421	1	422
118 FIA Space	3,645,116	24.60%	5,338	0	5,338	13	5,350
119 All Other	897,973	6.06%	1,315	0	1,315	3	1,318
Subtotal	14,815,971	100.00%	21,696	0	21,696	51	21,747
Direct Bills					0		0
Total					\$21,696		\$21,747

Basis Units: Dollar Value of Premium
Source: Policy Premium Analysis

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Additional Insurance Allocations

Dept:9 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Building & Grounds	1,958.78	100.00%	\$1,995	\$0	\$1,995	\$0	\$1,995
2nd Allocation Orphans	0.00	0.00%	0	0	0	5	5
Subtotal	1,958.78	100.00%	1,995	0	1,995	5	1,999
Direct Bills					0		0
Total					\$1,995		\$1,999
Basis Units: \$ Costs							
Source: Invoices							

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Allocation Summary

Dept:9 101-954 Insurance

Department	General Liability	Vehicle Insurance	Law Enforcement Coverage	Public Officials Liability	County Complex Property	Annex Property	Jail Property	Health Building Property	Storage Building	Historic Courthouse Property
2 101-102 Administration	\$182	\$0	\$0	\$951	\$533	\$0	\$0	\$0	\$0	\$0
3 101-210 Professional Services	111	0	0	0	0	0	0	0	0	0
4 101-253 Treasurer	277	0	0	1,180	1,048	0	0	0	0	0
5 101-258 Computer Operations	194	0	0	0	206	0	0	0	0	0
6 101-259 Accounting	304	0	0	944	560	0	0	0	0	0
7 101-264 Utilities	267	0	0	0	0	0	0	0	0	0
8 101-265 Building & Grounds	492	4,744	0	1,414	338	0	0	1,035	0	0
9 101-954 Insurance	347	0	0	0	0	0	0	0	0	0
10 101-101 Board of Commissioners	215	0	0	1,656	1,121	0	0	0	87	0
11 101-131 Circuit Court	1,077	3,171	0	3,549	6,405	0	0	0	94	0
12 101-136 District Court	1,092	0	0	4,495	4,870	0	0	0	370	0
13 101-145 Jury Board	3	0	0	0	0	0	0	0	0	0
14 101-147 Indigent Counsel	146	0	0	0	0	0	0	0	0	0
15 101-151 Adult Probation	21	0	0	0	817	0	0	0	0	0
16 101-191 Elections	33	0	0	0	0	0	0	0	0	0
17 101-215 Clerk	459	0	0	2,685	1,980	0	0	0	0	0
18 101-225 Equalization	168	0	0	237	651	0	0	0	0	0
19 101-229 Prosecuting Attorney	853	1,585	0	3,634	2,145	0	0	0	200	0
21 101-236 Register of Deeds	197	0	0	1,010	0	1,026	0	0	0	0
23 101-275 Drain Commissioner	148	3,964	0	710	611	0	0	0	0	0
24 101-301 Sheriff Administration	2,143	36,465	89,789	7,034	0	0	2,684	0	0	0
25 101-315 Crime Justice Training	5	0	0	0	0	0	0	0	0	0
26 101-351 Jail	2,252	0	78,258	7,221	2,556	0	12,614	0	0	0
27 101-445 Drain-at-large	90	0	0	0	0	0	0	0	0	0
28 101-648 Medical Examiner	84	0	0	203	0	0	0	0	0	0
29 101-731 MSU Extension	141	793	0	473	0	0	0	1,212	0	0
30 101-801 Planning	0	0	0	0	0	0	0	0	0	0
31 101-803 Memberships & Dues	9	0	0	0	0	0	0	0	0	0
32 101-851 LDC Development	6	0	0	0	0	0	0	0	0	0
33 101-990-999-201 Co Bridge Fund	173	0	0	0	0	0	0	0	0	0
35 207 & 208 Parks & Rec	91	793	0	369	0	0	0	0	0	0
36 209 Polly Ann Trail	6	0	0	0	0	0	0	0	0	0
37 211 911 Fund	1,137	0	0	4,647	0	0	0	0	0	0
39 215 Friend of the Court	958	3,171	0	4,400	2,973	0	0	0	0	0
41 216-134 Marriage Counseling	3	0	0	0	0	0	0	0	0	0
42 221 Health Department	1,974	0	0	11,732	0	0	0	6,289	0	0
43 222 Mental Health	13,974	22,196	0	23,252	0	0	0	0	0	0
44 223 Personal Care-Aide	846	0	0	5,278	0	632	0	0	0	0
45 224 Animal Control	218	2,378	0	1,244	0	0	0	0	0	0
46 227 Environmental Recycling	9	0	0	0	0	0	0	0	0	0
47 231 Specialty (MH) Court	69	0	0	237	0	0	0	0	0	0

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Allocation Summary

Dept:9 101-954 Insurance

Department	General Liability	Vehicle Insurance	Law Enforcement Coverage	Public Officials Liability	County Complex Property	Annex Property	Jail Property	Health Building Property	Storage Building	Historic Courthouse Property
48 242 Remonumentation Grant	\$42	\$0	\$0	\$76	\$0	\$0	\$0	\$0	\$0	\$0
49 255 Concealed Pistol Licensing	41	0	0	345	0	0	0	0	0	0
50 256 Reg of Deeds Automation	28	0	0	0	0	0	0	0	0	0
51 257 Budget Stabilization	0	0	0	0	0	0	0	0	0	0
52 258 Emerg. Mgmt Fund	69	0	0	237	0	0	0	0	0	0
53 259 Rental Property	9	0	0	0	0	0	0	0	0	0
54 260 MIDC Indigent Defense	134	0	0	0	0	0	0	0	0	0
55 261 Community Corrections	224	0	0	473	363	0	0	0	0	0
56 262-309 Anti-Drug (TNU) Coord	38	0	0	0	0	0	0	0	0	0
57 262-316 Anti-Drug (TNU) Oper	9	0	0	0	0	0	0	0	0	0
58 263 Police Contracts	1,188	0	60,416	5,169	0	0	0	0	0	0
59 264-228 Victim's Rights	1	0	0	0	0	0	0	0	0	0
60 264-301 Sheriff	1	0	0	0	0	0	0	0	0	0
61 264-310 Comm Policing - RAD	0	0	0	0	0	0	0	0	0	0
62 264-318 Liquor License Dist	0	0	0	0	0	0	0	0	0	0
63 264-331 Marine Safety	8	793	170	40	0	0	0	0	0	0
64 264-332 SERT	6	0	0	0	0	0	0	0	0	0
65 264-333 K-9 Unit	0	0	0	0	0	0	0	0	0	0
66 264-335 Dive Team	1	0	0	0	0	0	0	0	0	0
67 264-337 Mounted Division	3	0	0	0	0	0	0	0	0	0
68 264-351 Jail/Feeding Prisoners	4	0	0	0	0	0	0	0	0	0
69 264-352 Training	7	0	0	0	0	0	0	0	0	0
70 266-302 Safe & Sober-Step Grant	0	0	0	0	0	0	0	0	0	0
71 266-304 D.A.R.E. Grant	2	0	0	0	0	0	0	0	0	0
72 266-305 Road Patrol Grant	58	0	3,041	237	0	0	0	0	0	0
73 266-307 Motorcycle Safety	4	0	0	0	0	0	0	0	0	0
74 266-309 Anti-Drug (RAD/TNU) Coord	1	0	0	0	0	0	0	0	0	0
75 266-313 Seatbelt Enforce Grant	7	0	0	0	0	0	0	0	0	0
76 266-351 Jail/Feeding	16	0	2,677	237	0	0	0	0	0	0
77 267-228 Victims Rights	0	0	0	0	0	0	0	0	0	0
78 267-229 Prosecutor	1	0	0	0	0	0	0	0	0	0
79 267-264 Building Ops	1	0	0	0	0	0	0	0	0	0
80 267-301 Sheriff Admin	13	0	0	0	0	0	0	0	0	0
81 267-334 Sheriff Forfeit	0	0	0	0	0	0	0	0	0	0
82 269 Law Library	9	0	0	0	0	0	0	0	0	0
83 274 Community Development	19	0	0	0	0	0	0	0	0	0
84 276 Senior Millage	12	3,964	0	0	0	0	0	0	0	0
85 286 Local Reserve Fund	0	0	0	0	0	0	0	0	0	0
87 292 Child Care Probate	813	0	0	1,590	247	0	0	0	0	0
88 294 Veterans Trust	33	0	0	0	0	0	0	0	0	0
89 295 Soldiers Relief	214	793	0	1,093	0	478	0	0	0	0

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Allocation Summary

Dept:9 101-954 Insurance

Department	General Liability	Vehicle Insurance	Law Enforcement Coverage	Public Officials Liability	County Complex Property	Annex Property	Jail Property	Health Building Property	Storage Building	Historic Courthouse Property
90 296 Soil & Sed Special Projects	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91 298-747 Community Collaborative	13	0	0	199	0	0	0	0	0	0
92 298-752 Senior Coalition	0	0	0	0	0	0	0	0	0	0
93 298-753 Suicide Prev Program	11	0	0	0	0	0	0	0	0	0
94 299 Lapeer Comm Collaborat	35	0	0	0	0	0	0	0	0	0
97 382 911 Debt Fund	1,034	0	0	0	0	0	0	0	0	0
98 469 Cap Projects Fund	163	0	0	0	0	0	0	0	0	0
99 470 Old Courthouse Restoration	7	0	0	0	0	0	0	0	0	0
100 471 Marshall Drain Construct	14	0	0	0	0	0	0	0	0	0
101 482 911 Construction	94	0	0	0	0	0	0	0	0	0
102 489 Indian Creek Construction	41	0	0	0	0	0	0	0	0	0
103 531 Delinquent Tax Fund	59	0	0	0	0	0	0	0	0	0
104 532 Foreclosure	162	0	0	0	0	0	0	0	0	0
109 649 CMH Equipment	64	0	0	0	0	0	0	0	0	0
110 675 Equip Acquis & Replace	745	0	0	0	0	0	0	0	0	0
111 676 Unemployment Insurance	4	0	0	0	0	0	0	0	0	0
112 677 Worker's Comp Fund	61	0	0	0	0	0	0	0	0	0
113 678 Health Insurance	3,120	0	0	0	0	0	0	0	0	0
114 731 Retirement System	2,838	0	0	0	0	0	0	0	0	0
115 736 Health Care Services	82	0	0	0	0	0	0	0	0	0
117 801 Special Assess Drain	982	0	0	0	0	0	0	0	0	0
118 FIA Space	0	0	0	0	0	0	0	0	0	0
119 All Other	0	0	0	0	295	234	0	68	0	3,481
2nd Allocation Orphans	0	0	0	0	0	0	0	0	0	0
Total	\$43,371	\$84,808	\$234,351	\$98,250	\$27,717	\$2,370	\$15,298	\$8,604	\$752	\$3,481

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Allocation Summary

Dept:9 101-954 Insurance

Department	Miscellaneous Buildings	Additional Insurance	Total
2 101-102 Administration	\$0	\$0	\$1,666
3 101-210 Professional Services	0	0	111
4 101-253 Treasurer	0	0	2,505
5 101-258 Computer Operations	0	0	400
6 101-259 Accounting	0	0	1,808
7 101-264 Utilities	0	0	267
8 101-265 Building & Grounds	0	1,995	10,018
9 101-954 Insurance	0	0	347
10 101-101 Board of Commissioners	0	0	3,079
11 101-131 Circuit Court	0	0	14,296
12 101-136 District Court	0	0	10,827
13 101-145 Jury Board	0	0	3
14 101-147 Indigent Counsel	0	0	146
15 101-151 Adult Probation	0	0	838
16 101-191 Elections	0	0	33
17 101-215 Clerk	0	0	5,124
18 101-225 Equalization	0	0	1,056
19 101-229 Prosecuting Attorney	0	0	8,419
21 101-236 Register of Deeds	0	0	2,233
23 101-275 Drain Commissioner	0	0	5,432
24 101-301 Sheriff Administration	0	0	138,114
25 101-315 Crime Justice Training	0	0	5
26 101-351 Jail	0	0	102,900
27 101-445 Drain-at-large	0	0	90
28 101-648 Medical Examiner	0	0	287
29 101-731 MSU Extension	0	0	2,619
30 101-801 Planning	0	0	0
31 101-803 Memberships & Dues	0	0	9
32 101-851 LDC Development	0	0	6
33 101-990-999-201 Co Bridge Fund	0	0	173
35 207 & 208 Parks & Rec	1,770	0	3,023
36 209 Polly Ann Trail	0	0	6
37 211 911 Fund	2,789	0	8,573
39 215 Friend of the Court	0	0	11,502
41 216-134 Marriage Counseling	0	0	3
42 221 Health Department	0	0	19,995
43 222 Mental Health	10,097	0	69,518
44 223 Personal Care-Aide	0	0	6,757
45 224 Animal Control	422	0	4,262
46 227 Environmental Recycling	0	0	9
47 231 Specialty (MH) Court	0	0	305

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Allocation Summary

Dept:9 101-954 Insurance

Department	Miscellaneous Buildings	Additional Insurance	Total
48 242 Remonumentation Grant	\$0	\$0	\$117
49 255 Concealed Pistol Licensing	0	0	387
50 256 Reg of Deeds Automation	0	0	28
51 257 Budget Stabilization	0	0	0
52 258 Emerg. Mgmt Fund	0	0	305
53 259 Rental Property	0	0	9
54 260 MIDC Indigent Defense	0	0	134
55 261 Community Corrections	0	0	1,060
56 262-309 Anti-Drug (TNU) Coord	0	0	38
57 262-316 Anti-Drug (TNU) Oper	0	0	9
58 263 Police Contracts	0	0	66,773
59 264-228 Victim's Rights	0	0	1
60 264-301 Sheriff	0	0	1
61 264-310 Comm Policing - RAD	0	0	0
62 264-318 Liquor License Dist	0	0	0
63 264-331 Marine Safety	0	0	1,011
64 264-332 SERT	0	0	6
65 264-333 K-9 Unit	0	0	0
66 264-335 Dive Team	0	0	1
67 264-337 Mounted Division	0	0	3
68 264-351 Jail/Feeding Prisoners	0	0	4
69 264-352 Training	0	0	7
70 266-302 Safe & Sober-Step Grant	0	0	0
71 266-304 D.A.R.E. Grant	0	0	2
72 266-305 Road Patrol Grant	0	0	3,335
73 266-307 Motorcycle Safety	0	0	4
74 266-309 Anti-Drug (RAD/TNU) Coord	0	0	1
75 266-313 Seatbelt Enforce Grant	0	0	7
76 266-351 Jail/Feeding	0	0	2,930
77 267-228 Victims Rights	0	0	0
78 267-229 Prosecutor	0	0	1
79 267-264 Building Ops	0	0	1
80 267-301 Sheriff Admin	0	0	13
81 267-334 Sheriff Forfeit	0	0	0
82 269 Law Library	0	0	9
83 274 Community Development	0	0	19
84 276 Senior Millage	0	0	3,976
85 286 Local Reserve Fund	0	0	0
87 292 Child Care Probate	0	0	2,650
88 294 Veterans Trust	0	0	33
89 295 Soldiers Relief	0	0	2,578

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Allocation Summary

Dept:9 101-954 Insurance

Department	Miscellaneous Buildings	Additional Insurance	Total
90 296 Soil & Sed Special Projects	\$0	\$0	\$54
91 298-747 Community Collaborative	0	0	212
92 298-752 Senior Coalition	0	0	0
93 298-753 Suicide Prev Program	0	0	11
94 299 Lapeer Comm Collaborat	0	0	35
97 382 911 Debt Fund	0	0	1,034
98 469 Cap Projects Fund	0	0	163
99 470 Old Courthouse Restoration	0	0	7
100 471 Marshall Drain Construct	0	0	14
101 482 911 Construction	0	0	94
102 489 Indian Creek Construction	0	0	41
103 531 Delinquent Tax Fund	0	0	59
104 532 Foreclosure	0	0	162
109 649 CMH Equipment	0	0	64
110 675 Equip Acquis & Replace	0	0	745
111 676 Unemployment Insurance	0	0	4
112 677 Worker's Comp Fund	0	0	61
113 678 Health Insurance	0	0	3,120
114 731 Retirement System	0	0	2,838
115 736 Health Care Services	0	0	82
117 801 Special Assess Drain	0	0	982
118 FIA Space	5,350	0	5,350
119 All Other	1,318	0	5,395
2nd Allocation Orphans	0	5	5
Total	\$21,747	\$1,999	\$542,747



Section 6: Internal Service Funds Reconciliation

Lapeer County, Michigan
Internal Service Fund Reconciliation
Based on Fiscal Year 2019

	Health Insurance	Unemployment Insurance	Worker's Comp	CMH Equipment Acquisition & Replacement	Equipment Acquisition & Replacement	Retirement	Public Employee Health Care	Total
Operating Revenue								
Charges for Services	\$ 4,978,978	\$ 8,750	\$ 401,646	\$ 115,266	\$ 1,046,821	\$ 3,301,278	\$ 121,770	\$ 9,974,509
Operating Expenses								
Administrative and General	61,237	146	1,695	1,094	586,936	32,074	7,042	690,224
Retirement and health care savings contributions						4,386,360	119,910	4,506,270
Insurance and claims	4,795,655	6,500	92,741					4,894,896
Depreciation				98,638	572,404			671,042
Total Operating Expenses	4,856,892	6,646	94,436	99,732	1,159,340	4,418,434	126,952	10,762,432
Operating Income (Loss)	122,086	2,104	307,210	15,534	(112,519)	(1,117,156)	(5,182)	(787,923)
Non-Operating Revenue:								
Gain on Sale of Assets				-	19,120	-		19,120
Net Income (Loss) before transfers	122,086	2,104	307,210	15,534	(93,399)	(1,117,156)	(5,182)	(768,803)
Transfers								
Transfers In	-				120,000	1,125,000	-	1,245,000
Transfers Out			-		(90,000)	-		(90,000)
Total Transfers	-	-	-	-	30,000	1,125,000	-	1,155,000
Change in Net Position	122,086	2,104	307,210	15,534	(63,399)	7,844	(5,182)	386,197
Net Position at beginning of year	945,747	31,146	89,337	729,296	3,761,866	541,219	20,741	6,119,352
Net position at end of year	\$ 1,067,833	\$ 33,250	\$ 396,547	\$ 744,830	\$ 3,698,467	\$ 549,063	\$ 15,559	\$ 6,505,549
2 CFR, Part 200 Adjustments								
Prior Year Adjustments	(1,975,464)	2,710	345,217	(610,699)	(6,623,911)	(3,381,558)	(1,500,853)	(12,778,948)
Current Year Adjustments	-	-	-	-	(30,000)	(1,125,000)	-	(1,155,000)
Total Adjustments	(1,975,464)	2,710	345,217	(610,699)	(6,653,911)	(4,506,558)	(1,500,853)	(13,933,948)
2 CFR Part 200 Adjusted R/E	(907,631)	35,960	741,764	134,131	(2,955,444)	(3,957,495)	(1,485,294)	(7,428,399)
Sixty Day Operating Expense	809,482	1,108	15,739	16,622	193,223	736,406	21,159	1,793,739
Excess reserves	(1,717,113)	34,852	726,025	117,509	(3,148,667)	(4,693,901)	(1,506,453)	(9,222,138)
Excess Months of WCR	(4.24)	62.93	92.26	14.14	(32.59)	(12.75)	(142.40)	

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for financing of goods or services provided by one department or agency to other departments or agencies of the County for unemployment, workers' compensation, equipment acquisition and replacement, health care, health care savings and retirement, and to account for payment of related insurance claims, expenses, and contributions remitted to third-party administrators.

LAPEER COUNTY, MICHIGAN

**COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2019**

	<u>Health Insurance</u>	<u>Unemployment Insurance</u>	<u>Workers' Compensation</u>	<u>CMH Equipment Acquisition & Replacement</u>
Assets:				
Current Assets -				
Cash and cash equivalents	\$ 1,036,057	\$ 39,501	\$ 464,372	\$ 336,658
Deposits with agent	3,348	-	15,000	-
Due from other funds	-	249	10,838	-
Prepaid items	28,428	-	-	-
Total Current Assets	<u>1,067,833</u>	<u>39,750</u>	<u>490,210</u>	<u>336,658</u>
 Property, Plant, and Equipment, Net	 -	 -	 -	 408,172
Total Assets	<u>1,067,833</u>	<u>39,750</u>	<u>490,210</u>	<u>744,830</u>
 Liabilities:				
Current Liabilities -				
Accounts payable	-	6,500	10,603	-
Accrued claims	-	-	83,060	-
Total Current Liabilities	<u>-</u>	<u>6,500</u>	<u>93,663</u>	<u>-</u>
 Net Position:				
Investment in capital assets	-	-	-	408,172
Unrestricted	<u>1,067,833</u>	<u>33,250</u>	<u>396,547</u>	<u>336,658</u>
 Total Net Position	<u>\$ 1,067,833</u>	<u>\$ 33,250</u>	<u>\$ 396,547</u>	<u>\$ 744,830</u>

<u>Equipment Acquisition & Replacement</u>	<u>Retirement</u>	<u>Public Employee Health Care</u>	<u>Total</u>
\$ 1,148,730	\$ 1,669,780	\$ 15,559	\$ 4,710,657
-	-	-	18,348
-	73,656	-	84,743
-	-	-	28,428
<u>1,148,730</u>	<u>1,743,436</u>	<u>15,559</u>	<u>4,842,176</u>
2,555,711	-	-	2,963,883
<u>3,704,441</u>	<u>1,743,436</u>	<u>15,559</u>	<u>7,806,059</u>
5,974	1,194,373	-	1,217,450
-	-	-	83,060
<u>5,974</u>	<u>1,194,373</u>	<u>-</u>	<u>1,300,510</u>
2,555,711	-	-	2,963,883
<u>1,142,756</u>	<u>549,063</u>	<u>15,559</u>	<u>3,541,666</u>
<u>\$ 3,698,467</u>	<u>\$ 549,063</u>	<u>\$ 15,559</u>	<u>\$ 6,505,549</u>

LAPEER COUNTY, MICHIGAN

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>Health Insurance</u>	<u>Unemployment Insurance</u>	<u>Workers' Compensation</u>	<u>CMH Equipment Acquisition & Replacement</u>
Operating Revenues:				
Charges for services	\$ 4,978,978	\$ 8,750	\$ 401,646	\$ 115,266
Operating Expenses:				
Administrative and general	61,237	146	1,695	1,094
Retirement and health care savings contributions	-	-	-	-
Insurance and claims	4,795,655	6,500	92,741	-
Depreciation	-	-	-	98,638
Total Operating Expenses	<u>4,856,892</u>	<u>6,646</u>	<u>94,436</u>	<u>99,732</u>
Operating Income (Loss)	122,086	2,104	307,210	15,534
Non-Operating Revenue:				
Gain on sale of assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Income (Loss) before Transfers	<u>122,086</u>	<u>2,104</u>	<u>307,210</u>	<u>15,534</u>
Transfers:				
Transfers In	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	122,086	2,104	307,210	15,534
Net Position at beginning of year	<u>945,747</u>	<u>31,146</u>	<u>89,337</u>	<u>729,296</u>
Net Position at end of year	<u><u>\$ 1,067,833</u></u>	<u><u>\$ 33,250</u></u>	<u><u>\$ 396,547</u></u>	<u><u>\$ 744,830</u></u>

<u>Equipment Acquisition & Replacement</u>	<u>Retirement</u>	<u>Public Employee Health Care</u>	<u>Total</u>
\$ 1,046,821	\$ 3,301,278	\$ 121,770	\$ 9,974,509
586,936	32,074	7,042	690,224
-	4,386,360	119,910	4,506,270
-	-	-	4,894,896
572,404	-	-	671,042
<u>1,159,340</u>	<u>4,418,434</u>	<u>126,952</u>	<u>10,762,432</u>
(112,519)	(1,117,156)	(5,182)	(787,923)
19,120	-	-	19,120
<u>(93,399)</u>	<u>(1,117,156)</u>	<u>(5,182)</u>	<u>(768,803)</u>
120,000	1,125,000	-	1,245,000
<u>(90,000)</u>	<u>-</u>	<u>-</u>	<u>(90,000)</u>
<u>30,000</u>	<u>1,125,000</u>	<u>-</u>	<u>1,155,000</u>
(63,399)	7,844	(5,182)	386,197
<u>3,761,866</u>	<u>541,219</u>	<u>20,741</u>	<u>6,119,352</u>
<u>\$ 3,698,467</u>	<u>\$ 549,063</u>	<u>\$ 15,559</u>	<u>\$ 6,505,549</u>

LAPEER COUNTY, MICHIGAN

**COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

	Health Insurance	Unemployment Insurance	Workers' Compensation	CMH Equipment Acquisition & Replacement
Cash Flows From Operating Activities:				
Cash receipts for interfund services	\$ 4,978,978	\$ 8,719	\$ 400,404	\$ 115,266
Cash payments to suppliers	(4,872,024)	(7,386)	(76,775)	(1,094)
Net Cash Provided by (Used in) Operating Activities	<u>106,954</u>	<u>1,333</u>	<u>323,629</u>	<u>114,172</u>
Cash Flows From Noncapital Financing Activities:				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows From Capital and Related Financing Activities:				
Transfers in	-	-	-	-
Acquisition of capital assets	-	-	-	(36,730)
Proceeds from sale of assets	-	-	-	-
Net Cash Used in Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(36,730)</u>
Increase (decrease) in cash and cash equivalents	106,954	1,333	323,629	77,442
Cash and cash equivalents at beginning of year	<u>929,103</u>	<u>38,168</u>	<u>140,743</u>	<u>259,216</u>
Cash and cash equivalents at end of year	<u><u>\$ 1,036,057</u></u>	<u><u>\$ 39,501</u></u>	<u><u>\$ 464,372</u></u>	<u><u>\$ 336,658</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:				
Operating Income (Loss)	\$ 122,086	\$ 2,104	\$ 307,210	\$ 15,534
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities -				
Depreciation	-	-	-	98,638
Change in assets and liabilities:				
Due to/from other funds	-	(31)	(1,242)	-
Prepaid items/Deposits with agent	(15,132)	-	1,000	-
Accounts payable	-	(740)	10,603	-
Accrued claims	-	-	6,058	-
Net Cash Provided by (Used in) Operating Activities	<u><u>\$ 106,954</u></u>	<u><u>\$ 1,333</u></u>	<u><u>\$ 323,629</u></u>	<u><u>\$ 114,172</u></u>

Equipment Acquisition & Replacement	Retirement	Public Employee Health Care	Total
\$ 1,046,821	\$ 3,286,934	\$ 121,770	\$ 9,958,892
(620,274)	(4,174,061)	(126,952)	(9,878,566)
<u>426,547</u>	<u>(887,127)</u>	<u>(5,182)</u>	<u>80,326</u>
-	1,125,000	-	1,125,000
(90,000)	-	-	(90,000)
<u>(90,000)</u>	<u>1,125,000</u>	<u>-</u>	<u>1,035,000</u>
120,000	-	-	120,000
(341,259)	-	-	(377,989)
19,120	-	-	19,120
<u>(202,139)</u>	<u>-</u>	<u>-</u>	<u>(238,869)</u>
134,408	237,873	(5,182)	876,457
<u>1,014,322</u>	<u>1,431,907</u>	<u>20,741</u>	<u>3,834,200</u>
<u>\$ 1,148,730</u>	<u>\$ 1,669,780</u>	<u>\$ 15,559</u>	<u>\$ 4,710,657</u>
\$(112,519)	\$(1,117,156)	\$(5,182)	\$(787,923)
572,404	-	-	671,042
-	(14,344)	-	(15,617)
-	-	-	(14,132)
(33,338)	244,373	-	220,898
<u>-</u>	<u>-</u>	<u>-</u>	<u>6,058</u>
<u>\$ 426,547</u>	<u>\$(887,127)</u>	<u>\$(5,182)</u>	<u>\$ 80,326</u>