



# LAPEER COUNTY



## LAPEER COUNTY, MICHIGAN

### 2 CFR, PART 200 - COST ALLOCATION PLAN

BASED ON ACTUAL COSTS DECEMBER 31, 2016

PREPARED BY:  
MGT Consulting Group, LLC.  
2343 Delta Road  
Bay City, Michigan 48706  
989-316-2220



# Table of Contents

Section 1	Introduction
Section 2	Certification
Section 3	Organizational Chart
Section 4	Reading a Cost Allocation Plan
Section 5	2 CFR Part 200 Cost Allocation Plan
Section 6	Internal Services Reconciliation

# 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 (County) based on actual expenditures for fiscal year 2016. MGT Consulting Group, LLC. 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). This Cost Allocation Plan is submitted for use by the Michigan Department of Human Services and other State and Federal grantors.

This document is prepared in compliance with 2 CFR Part 200, “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” (formerly OMB 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



## COUNTY-WIDE COST ALLOCATION PLAN CERTIFICATE OF INDIRECT COSTS

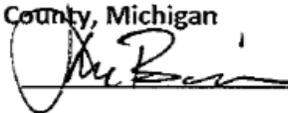
This is to certify that I have reviewed the indirect cost plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this plan are for the fiscal year ending December 31, 2016 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2018, and are allowable in accordance with the requirement 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 allocated to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the costs identified.

I declare that the foregoing is true and correct.

Lapeer County, Michigan

Signature:



---

Name of Official:

John Biscoe

Title:

County Controller

Date:

November 9, 2017

## **Section 3      Organizational Chart**

# LAPEER COUNTY, MICHIGAN

## 2016 Organization Chart

**Lapeer County  
Board of Commissioners**

DHS Board    Veterans Board    **MSU Extension**    Mental Health Board    Health Board

Medical Care    **Veterans Affair**    **MSU Extension**    **Veterans Affair**

Road Commission    Count Surveyor    Register of Deeds    Drain Commissioner    County Treasurer    County Clerk

Lapeer County  
Controller/  
Administrator

**Probate / Circuit  
Judge  
100% GF**

**Probate Register  
100%GF**

**Probate Clerk  
100% GF**

Office of  
Emergency  
Management

**Judicial Assistant  
85% GF  
15%CCF**

**Assistant Court  
Administrator  
75% GF  
25% CCF**

**Truancy Case  
Workers (3)  
100% CCF-IHC**

**Lapeer County  
Community  
Collaborative**

**HDC  
Community  
Development**

**Finance  
Department**

Buildings and  
Grounds

County  
Equalization

Central Dispatch

Accounting

Budgeting

Information  
Systems

Payroll/  
Benefits

Accounts  
Payable

Facilities  
and  
Grounds

Fleet

Fixed  
Assets

Historical  
Courthouse

Torezewski  
Park

Squire  
Park

## **Section 4      Reading a Cost Allocation Plan**

# Reading a Cost Allocation Plan

## Overview

The 2 CFR Part 200 (formerly OMB Circular A-87) Central Services Cost Allocation 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 division and department indirect costs for FY2016.

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) has several plan types which are acceptable under the Circular. This plan is considered a **"fixed with carry-forward"** plan. Under this procedure, total current year allocations are identified. The **"fixed cost"** amounts, 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 (or minus) the **"Carry-Forward"** are combined to identify the **"Proposed Costs"**. **Proposed Costs** are to be applied to the year the plan is being used for recovery. This procedure allows the governmental unit to recover or return any over or under recoveries claimed in the year of the plan.

## Sections

### Table of Contents

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the pages lists the central service, or allocating, departments. Each central service department is broken down into functions. Functions are the specific services provided by a particular department. The middle column lists the allocation base for each corresponding function. The column on the right side of the pages 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 details schedules for every central service department. The detail schedules for each central service department is structured in the following format.

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

Departmental Costs (A). The actual expenditures for that department.

There are three different codes that could be denoted on the Departmental Cost schedule. Those three codes are S, P and D and identify how costs are spread or distributed within a specific department. The S (or S1) stands for salaries. The P stands for a predetermined percentage described in the narrative. The D stands for disallowed.

Incoming Costs (B). The support costs coming into the department from other 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**

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Table of Contents**

Schedule Description	Allocation Basis Units	Allocation Basis Source	Page #
<b>Table of Contents</b>			1
<b>Summary Schedule</b>			4
<b>Carry Forward Schedule</b>			15
<b>Building Depreciation</b>			18
1 Department Costs			19
1 Incoming Costs			21
1 County Complex	Assigned Square Footage by Department	Building And Grounds Department	22
1 Annex	Assigned Square Footage by Department	Building And Grounds Department	23
1 Jail	Assigned Square Footage by Department	Building And Grounds Department	24
1 Health Building	Assigned Square Footage by Department	Building And Grounds Department	25
1 Garage	Assigned Square Footage by Department	Building And Grounds Department	26
1 Storage Building	Assigned Square Footage by Department	Building And Grounds Department	27
1 Animal Shelter	Assigned Square Footage by Department	Building And Grounds Department	28
1 Historic Courthouse	Assigned Square Footage by Department	Building And Grounds Department	29
1 Allocation Summary			30
<b>101-102 Administration</b>			31
2 Department Costs			32
2 Incoming Costs			33
2 Administration	Number of FTE's by Department	County Payroll Records	35
2 Allocation Summary			37
<b>101-210 Professional Services</b>			39
3 Department Costs			41
3 Incoming Costs			42
3 Accounting Serv	Number of revenue and expense transactions by Department	Detail transaction history	43
3 Corporation Council	Dollars of expenditures (Exclude; Health & CMH)	Financials	46
3 Labor Relations	Number of union positions by Department	Union reduction report	49
3 Cost Allocation	Number of functions by Central Service Department	Prior year Cost Plan	50
3 HR Physicals	Number of FTE's by Department	County Payroll Records	51
3 Allocation Summary			53
<b>101-229 Prosecuting Attorney</b>			56
4 Department Costs			58
4 Incoming Costs			60
4 Civil Counsel	Dollars of expenditures (Exclude; Health & CMH)	Financial Statements	62
4 General Government	**Not Allocated**		
4 Allocation Summary			65

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

<b>101-253 Treasurer</b>			68
5 Department Costs			69
5 Incoming Costs			70
5 Cash Accounting	Number of Cash Transactions	General Ledger Detail	72
5 Accounts Payable	Number of Accounts Payable Transactions	General Ledger	75
5 General Government	**Not Allocated**		
5 Allocation Summary			78
 <b>101-258 Computer Operations</b>			 81
6 Department Costs			82
6 Incoming Costs			83
6 Network Support	Number of Assigned PC by Department	PC Inventory	84
6 Desk Top Support	Number of Assigned PC's by Covered department	PC Inver PC Inventory	85
6 Direct Services	Actual Charges	Paid Invoices	86
6 Allocation Summary			87
 <b>101-259 Accounting</b>			 88
7 Department Costs			90
7 Incoming Costs			91
7 General Accounting	Number of revenue and expense transactions by Department	General Ledger Detail	93
7 Accounts Payable	Number of Accounts Payable Transactions	General Ledger Detail	96
7 Payroll	Number of FTE's by Department	County Payroll Records	99
7 Termination Payoff	Number of FTE's by Department	County Payroll Records	101
7 Allocation Summary			103
 <b>101-264 Utilities</b>			 106
8 Department Costs			107
8 Incoming Costs			108
8 County Complex	Assigned Square Footage by Department	Building and Grounds Department	109
8 Annex	Assigned Square Footage by Department	Building and Grounds Department	110
8 Jail	Assigned Square Footage by Department	Building and Grounds Department	111
8 Health	Assigned Square Footage by Department	Buildings and Grounds Department	112
8 Historic Courthouse	Assigned Square Footage by Department	Buildings and Grounds Department	113
8 Storage Building	Assigned Square Footage by Department	Buildings and Grounds Department	114
8 Other Buildings	Dollars of Cost by Building	Ledger	115
8 Allocation Summary			116
 <b>101-265 Building &amp; Grounds</b>			 117
9 Department Costs			120
9 Incoming Costs			124
9 County Complex	Assigned Square Footage by Department	Buildings and Grounds Department	128
9 Annex	Assigned Square Footage by Department	Buildings and Grounds Department	129
9 Jail	Assigned Square Footage by Department	Buildings and Grounds Department	130
9 Health Building	Assigned Square Footage by Department	Buildings and Grounds Department	131
9 Garage	Assigned Square Footage by Department	Buildings and Grounds Department	132
9 Storage	Assigned Square Footage by Department	Buildings and Grounds Department	133
9 Animal Shelter	Direct Assignment	Buildings and Grounds Department	134

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

9 Social Services	Assigned Square Footage	Buildings and Grounds Department	135
9 Central Dispatch	Direct Assignment	Buildings and Grounds Department	136
9 Mental Health	Assigned Square Footage	Buildings and Grounds Department	137
9 Historic Old Courthouse	Assigned Square Footage	Buildings and Grounds Department	138
9 Other Buildings	Assigned Square Footage	Buildings and Grounds Department	139
9 Phone/Network	Number of Lines By Department	Phone Directory	140
9 Direct Services	Dollar Amount of specific Services by Department	Paid Invoices	141
9 Allocation Summary			142
<b>101-954 Insurance</b>			<b>144</b>
10 Department Costs			147
10 Incoming Costs			149
10 General Liability	Dollars of expenditures (Exclude; Health & CMH)	Financials	151
10 Vehilce Insurance	Number of Vehicles by Department	Vehicle Listing	154
10 Sheriff	Dollar values of wages by programs covered	Financials	155
10 Health /Mental Health Liability	Dollar value of premium	Policy detail	156
10 Pubilic Officials Liability	Number of FTE's by Department	County Payroll Records	157
10 County Complex Property	Assigned Square Footage by Department	Buildings & Grounds Department	159
10 Annex Property	Assigned Square Footage by Department	Buildings & Grounds Department	160
10 Jail Property	Assigned Square Footage by Department	Buildings & Grounds Department	161
10 Health Building Property	Assigned Square Footage by Department	Buildings & Grounds Department	162
10 Storage Building	Assigned Square Footage by Department	Buildings & Grounds Department	163
10 Historic Courthouse Property	Assigned Square Footage by Department	Buildings & Grounds Department	164
10 Miscellaneous Buildings	Dollar Value of Premium	Policy premium annalysis	165
10 Allocation Summary			166

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Summary Schedule**

Department	101-101 Board of Commissioners	101-131 Circuit Court	101-136 District Court	101-145 Jury Board	101-147 Indigent Counsel	101-148 Probate Court	101-151 Adult Probation	101-191 Elections	101-215 Clerk	101-225 Equalization
1 Building Depreciation	\$12,121	\$68,914	\$52,662	\$0	\$0	\$0	\$8,781	\$0	\$21,273	\$6,992
2 101-102 Administration	4,705	11,092	13,511	0	0	0	0	0	5,310	605
3 101-210 Professional Services	252	2,004	3,752	32	2,127	14	55	312	10,693	403
4 101-229 Prosecuting Attorney	538	2,802	2,717	8	841	0	50	683	1,112	435
5 101-253 Treasurer	158	4,383	1,214	22	4,672	47	37	397	40,755	116
6 101-258 Computer Operations	6,229	19,576	25,805	0	0	0	0	0	11,873	2,669
7 101-259 Accounting	5,413	9,868	8,708	155	7,613	35	261	1,265	21,333	1,366
8 101-264 Utilities	6,261	35,068	27,192	0	0	0	4,452	0	10,787	3,546
9 101-265 Building & Grounds	13,493	72,096	57,616	0	0	0	9,574	0	22,273	7,589
10 101-954 Insurance	1,443	5,765	5,369	1	153	0	475	125	2,073	535
<b>Total Current Allocations</b>	<b>50,613</b>	<b>231,568</b>	<b>198,545</b>	<b>218</b>	<b>15,407</b>	<b>96</b>	<b>23,686</b>	<b>2,782</b>	<b>147,484</b>	<b>24,256</b>
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
<b>Proposed Costs</b>	<b>\$50,613</b>	<b>\$231,568</b>	<b>\$198,545</b>	<b>\$218</b>	<b>\$15,407</b>	<b>\$96</b>	<b>\$23,686</b>	<b>\$2,782</b>	<b>\$147,484</b>	<b>\$24,256</b>

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Summary Schedule

Department	101-236 Register of Deeds	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	101-801 Planning	101-803 County Memberships
1 Building Depreciation	\$7,760	\$6,561	\$19,715	\$0	\$120,132	\$0	\$0	\$1,687	\$0	\$0
2 101-102 Administration	2,622	1,949	20,368	0	20,099	0	202	1,277	0	0
3 101-210 Professional Services	2,254	479	12,647	10	866	7	356	656	16	4
4 101-229 Prosecuting Attorney	534	393	5,256	21	5,477	183	154	380	7	25
5 101-253 Treasurer	6,228	169	1,151	26	693	1	357	138	11	2
6 101-258 Computer Operations	10,529	2,669	13,592	0	1,838	0	0	2,758	0	0
7 101-259 Accounting	5,690	(591)	556	32	15,911	5	1,821	2,137	77	15
8 101-264 Utilities	4,996	3,327	24,712	0	130,074	0	0	5,917	0	0
9 101-265 Building & Grounds	14,425	7,199	21,899	0	128,574	0	0	17,670	0	0
10 101-954 Insurance	1,048	1,648	88,339	4	70,809	33	56	1,417	1	5
<b>Total Current Allocations</b>	<b>56,086</b>	<b>23,803</b>	<b>208,235</b>	<b>93</b>	<b>494,474</b>	<b>229</b>	<b>2,946</b>	<b>34,037</b>	<b>113</b>	<b>50</b>
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
<b>Proposed Costs</b>	<b>\$56,086</b>	<b>\$23,803</b>	<b>\$208,235</b>	<b>\$93</b>	<b>\$494,474</b>	<b>\$229</b>	<b>\$2,946</b>	<b>\$34,037</b>	<b>\$113</b>	<b>\$50</b>

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Summary Schedule**

Department	101-851 LDC Development	201-449 Road Commission	207-697 208- 691 Parks & Rec	209 Polly Ann Trail	211 911 Fund	213-228 Victims Rights	213-230 PA Special Rev	215-141 Friend of the Court	215-141 DP FOC- DP	216-134 Marriage Counseling
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,947	\$0	\$0
2 101-102 Administration	0	0	2,487	0	12,301	1,479	1,815	11,764	0	0
3 101-210 Professional Services	2	330	596	16	4,782	774	23	4,835	0	537
4 101-229 Prosecuting Attorney	17	406	312	14	2,941	0	580	2,404	0	3
5 101-253 Treasurer	1	731	854	22	1,373	695	0	7,406	0	2,394
6 101-258 Computer Operations	0	0	0	0	13,789	0	0	0	11,031	0
7 101-259 Accounting	5	1,123	4,758	68	14,647	5,030	1,663	15,803	0	910
8 101-264 Utilities	0	0	0	0	0	0	0	16,199	0	0
9 101-265 Building & Grounds	0	0	0	0	16,287	0	0	33,940	0	0
10 101-954 Insurance	3	74	882	3	2,252	206	359	3,775	0	1
<b>Total Current Allocations</b>	<b>27</b>	<b>2,664</b>	<b>9,888</b>	<b>123</b>	<b>68,372</b>	<b>8,184</b>	<b>4,440</b>	<b>128,072</b>	<b>11,031</b>	<b>3,845</b>
Less: Prior Year Allocations	0	0	0	0	0	0	0	134,573	11,538	0
Carry-Forward	0	0	0	0	0	0	0	(6,501)	(507)	0
<b>Proposed Costs</b>	<b>\$27</b>	<b>\$2,664</b>	<b>\$9,888</b>	<b>\$123</b>	<b>\$68,372</b>	<b>\$8,184</b>	<b>\$4,440</b>	<b>\$121,571</b>	<b>\$10,524</b>	<b>\$3,845</b>

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Summary Schedule**

Department	221-XXX Health Department	222-XXX Mental Health	223-XXX Pers. Care- Aide	224-XXX Animal Control	227-XXX Environment al Recycling	231-XXX M.H. Court	242-XXX Remonument ation Grant	County Surveyor	255-XXX Concealed Pistol	256-XXX Reg of Deeds Automation
1 Building Depreciation	\$8,754	\$0	\$4,781	\$4,253	\$0	\$0	\$0	\$0	\$0	\$0
2 101-102 Administration	23,931	51,693	10,554	2,554	0	202	605	0	403	336
3 101-210 Professional Services	8,803	21,149	953	1,284	46	307	162	3	2,699	407
4 101-229 Prosecuting Attorney	4,656	33,752	2,110	490	28	141	0	84	42	110
5 101-253 Treasurer	4,352	8,181	935	1,458	167	258	121	0	11,764	1,221
6 101-258 Computer Operations	22,521	0	3,677	3,559	0	0	0	0	0	0
7 101-259 Accounting	24,063	60,159	13,632	4,379	106	1,635	1,341	0	5,175	1,487
8 101-264 Utilities	30,711	0	3,078	0	0	0	0	0	0	0
9 101-265 Building & Grounds	91,519	55,061	8,822	5,874	0	0	0	0	0	0
10 101-954 Insurance	15,953	31,596	2,217	1,402	5	54	84	15	64	67
<b>Total Current Allocations</b>	<b>235,263</b>	<b>261,591</b>	<b>50,759</b>	<b>25,254</b>	<b>352</b>	<b>2,597</b>	<b>2,313</b>	<b>102</b>	<b>20,147</b>	<b>3,627</b>
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
<b>Proposed Costs</b>	<b>\$235,263</b>	<b>\$261,591</b>	<b>\$50,759</b>	<b>\$25,254</b>	<b>\$352</b>	<b>\$2,597</b>	<b>\$2,313</b>	<b>\$102</b>	<b>\$20,147</b>	<b>\$3,627</b>

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Summary Schedule**

Department	257-XXX Budget Stabilization	259-XXX Rental Property	260-XXX Emergency Manager	261-XXX Community Grants	262-309 Region Anti- Drug Coord	262-316 Region Anti- Drug Oper	263-XXX Police Contracts	264-301 Sheriff	264-309 Regional Ant- Drug Coord	264-318 Liquor License Dist
1 Building Depreciation	\$0	\$0	\$0	\$3,899	\$0	\$0	\$0	\$0	\$0	\$0
2 101-102 Administration	0	0	605	1,882	0	0	12,033	202	0	0
3 101-210 Professional Services	43	134	258	2,842	33	73	2,372	6	2	3
4 101-229 Prosecuting Attorney	0	0	191	610	36	65	2,746	1	0	0
5 101-253 Treasurer	151	305	320	9,786	71	106	2,087	19	9	13
6 101-258 Computer Operations	0	0	460	3,559	0	0	0	0	0	0
7 101-259 Accounting	109	481	1,669	8,911	113	299	21,728	201	3	5
8 101-264 Utilities	0	0	0	1,977	0	0	0	0	0	0
9 101-265 Building & Grounds	0	0	17	4,042	0	0	294	17	0	0
10 101-954 Insurance	0	0	119	581	6	12	36,470	28	0	0
<b>Total Current Allocations</b>	<b>303</b>	<b>920</b>	<b>3,639</b>	<b>38,089</b>	<b>258</b>	<b>556</b>	<b>77,729</b>	<b>475</b>	<b>14</b>	<b>21</b>
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
<b>Proposed Costs</b>	<b>\$303</b>	<b>\$920</b>	<b>\$3,639</b>	<b>\$38,089</b>	<b>\$258</b>	<b>\$556</b>	<b>\$77,729</b>	<b>\$475</b>	<b>\$14</b>	<b>\$21</b>

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Summary Schedule**

Department	264-331 Marine Safety	264-332 SERT	264-335 Dive Team	264-351 Jail/Feeding Prisoners	264-352 Training	265-XXX Policing Contracts	266-304 D.A.R.E. Grant	266-305 Road Patrol Grant	266-307 Motorcycle Safety	266-309 Regional Anti- Drug
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 101-102 Administration	0	0	0	0	0	0	0	1,344	0	0
3 101-210 Professional Services	115	3	11	125	31	0	16	221	7	122
4 101-229 Prosecuting Attorney	26	0	12	27	34	0	16	306	0	27
5 101-253 Treasurer	85	10	19	156	25	0	11	158	31	101
6 101-258 Computer Operations	0	0	0	0	0	0	0	0	0	0
7 101-259 Accounting	645	8	43	556	147	0	628	1,696	11	586
8 101-264 Utilities	0	0	0	0	0	0	0	0	0	0
9 101-265 Building & Grounds	0	0	0	0	0	0	35	0	0	0
10 101-954 Insurance	320	0	2	416	6	0	19	4,310	0	435
<b>Total Current Allocations</b>	<b>1,191</b>	<b>21</b>	<b>88</b>	<b>1,279</b>	<b>244</b>	<b>0</b>	<b>726</b>	<b>8,036</b>	<b>49</b>	<b>1,272</b>
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
<b>Proposed Costs</b>	<b>\$1,191</b>	<b>\$21</b>	<b>\$88</b>	<b>\$1,279</b>	<b>\$244</b>	<b>\$0</b>	<b>\$726</b>	<b>\$8,036</b>	<b>\$49</b>	<b>\$1,272</b>

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Summary Schedule**

Department	266-351 Jail/Feeding	267-228 Victims Rights	267-229 Prosecutor	267-264 Building Operations	267-301 Sheriff Administratio n	267-344 Sheriff Forfeit	269-XXX Law Library	274-XXX Community Development	276-XXX Senior Millage	286-XXX Local Reserve Fund
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	68	3	44	11	68	4	61	10	266	45
4 101-229 Prosecuting Attorney	158	0	65	7	58	0	22	32	27	0
5 101-253 Treasurer	93	13	105	15	122	18	50	21	1,026	152
6 101-258 Computer Operations	0	0	0	0	0	0	0	0	0	0
7 101-259 Accounting	267	5	143	47	259	6	293	31	586	119
8 101-264 Utilities	0	0	0	0	0	0	0	0	0	0
9 101-265 Building & Grounds	0	0	0	0	0	0	0	35	0	0
10 101-954 Insurance	29	0	12	1	11	0	4	6	5	0
<b>Total Current Allocations</b>	<b>616</b>	<b>21</b>	<b>370</b>	<b>82</b>	<b>517</b>	<b>28</b>	<b>431</b>	<b>134</b>	<b>1,911</b>	<b>316</b>
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
<b>Proposed Costs</b>	<b>\$616</b>	<b>\$21</b>	<b>\$370</b>	<b>\$82</b>	<b>\$517</b>	<b>\$28</b>	<b>\$431</b>	<b>\$134</b>	<b>\$1,911</b>	<b>\$316</b>

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Summary Schedule**

Department	671-XXX M.D.H.H.S.	291-XXX MCF Operations	292-XXX 293- XXX Child Care Fund	294-XXX Veterans Trust	295-XXX Soldiers Relief	296-XXX Soil & Sed	298-XXX Family Cont Coord	299-XXX Comm Collaborat	360-XXX Drain Fund	361-382 Debt Serv Fund
1 Building Depreciation	\$0	\$0	\$2,651	\$0	\$3,613	\$0	\$0	\$0	\$0	\$0
2 101-102 Administration	0	0	2,286	0	2,622	1,076	202	269	0	0
3 101-210 Professional Services	16	358	1,449	703	606	355	119	145	1	298
4 101-229 Prosecuting Attorney	1	0	1,965	25	503	191	34	48	0	0
5 101-253 Treasurer	30	1,577	2,299	43	1,337	486	117	195	4	1,218
6 101-258 Computer Operations	0	0	2,669	0	3,559	0	0	0	0	0
7 101-259 Accounting	61	627	7,763	153	4,485	2,489	736	871	2	600
8 101-264 Utilities	0	0	1,344	0	2,326	0	0	0	0	0
9 101-265 Building & Grounds	0	0	3,112	0	6,715	0	0	0	0	0
10 101-954 Insurance	0	0	3,209	5	730	185	34	46	0	0
<b>Total Current Allocations</b>	<b>108</b>	<b>2,562</b>	<b>28,748</b>	<b>928</b>	<b>26,497</b>	<b>4,782</b>	<b>1,242</b>	<b>1,574</b>	<b>7</b>	<b>2,116</b>
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
<b>Proposed Costs</b>	<b>\$108</b>	<b>\$2,562</b>	<b>\$28,748</b>	<b>\$928</b>	<b>\$26,497</b>	<b>\$4,782</b>	<b>\$1,242</b>	<b>\$1,574</b>	<b>\$7</b>	<b>\$2,116</b>

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Summary Schedule

Department	469 Cap Projects Fund	470 Old Courthouse Restoration	489 Indian Creek Construction	531-XXX Delinquent Tax Fund	532-XXX Foreclosure	601-XXX Revolving Drain Fund	617-XXX Treasurer Office Admin	638-XXX DrainEquipm ent	649-XXX CMH Equipment	675-XXX Equip Acquisition
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,489
2 101-102 Administration	0	0	0	0	807	0	0	403	0	0
3 101-210 Professional Services	106	42	24	10,184	4,315	45	12	225	73	1,580
4 101-229 Prosecuting Attorney	1,968	12	0	0	0	0	0	0	17	194
5 101-253 Treasurer	52	176	21	46,235	18,523	39	8	189	239	2,568
6 101-258 Computer Operations	0	0	0	0	890	0	0	0	0	0
7 101-259 Accounting	184	76	118	16,594	8,678	216	58	1,451	195	6,513
8 101-264 Utilities	0	0	0	0	0	0	0	0	0	3,212
9 101-265 Building & Grounds	0	0	0	0	17	0	0	0	0	6,387
10 101-954 Insurance	359	2	0	0	113	0	0	56	3	35
<b>Total Current Allocations</b>	<b>2,668</b>	<b>308</b>	<b>163</b>	<b>73,014</b>	<b>33,342</b>	<b>300</b>	<b>78</b>	<b>2,324</b>	<b>527</b>	<b>25,978</b>
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
<b>Proposed Costs</b>	<b>\$2,668</b>	<b>\$308</b>	<b>\$163</b>	<b>\$73,014</b>	<b>\$33,342</b>	<b>\$300</b>	<b>\$78</b>	<b>\$2,324</b>	<b>\$527</b>	<b>\$25,978</b>

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Summary Schedule**

Department	676-XXX Unemployem nt Insurance	677-XXX Worker's Comp Fund	678-XXX Health Insurance	679-XXX Retiree Health	701-XXX Trust in Agency	731-XXX Retirement System	736-XXX Health Care Services	801-XXX Special Assessment	FIA Sacc	All Other
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,915
2 101-102 Administration	0	0	0	0	0	0	0	0	0	0
3 101-210 Professional Services	15	47	5,003	40	0	1,817	744	209	0	59
4 101-229 Prosecuting Attorney	8	428	0	9	0	0	0	0	0	0
5 101-253 Treasurer	10	24	9,929	28	0	8,262	3,267	553	0	113
6 101-258 Computer Operations	0	0	0	0	0	0	0	0	0	0
7 101-259 Accounting	73	164	19,186	198	0	2,950	1,308	679	0	228
8 101-264 Utilities	0	0	0	0	0	0	0	0	0	9,830
9 101-265 Building & Grounds	0	0	0	0	0	0	0	0	73,982	19,172
10 101-954 Insurance	1	78	0	2	0	0	0	0	0	22,379
<b>Total Current Allocations</b>	<b>107</b>	<b>742</b>	<b>34,119</b>	<b>278</b>	<b>0</b>	<b>13,029</b>	<b>5,319</b>	<b>1,441</b>	<b>73,982</b>	<b>89,696</b>
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
<b>Proposed Costs</b>	<b>\$107</b>	<b>\$742</b>	<b>\$34,119</b>	<b>\$278</b>	<b>\$0</b>	<b>\$13,029</b>	<b>\$5,319</b>	<b>\$1,441</b>	<b>\$73,982</b>	<b>\$89,696</b>

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Summary Schedule

Department	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$429,901
2 101-102 Administration	0	225,595
3 101-210 Professional Services	0	120,233
4 101-229 Prosecuting Attorney	0	79,581
5 101-253 Treasurer	0	215,136
6 101-258 Computer Operations	0	163,253
7 101-259 Accounting	0	353,902
8 101-264 Utilities	0	325,011
9 101-265 Building & Grounds	0	697,733
10 101-954 Insurance	0	308,343
<b>Total Current Allocations</b>	<u>0</u>	<u>2,918,687</u>
Less: Prior Year Allocations	0	146,111
Carry-Forward	0	(7,008)
<b>Proposed Costs</b>	<u>\$0</u>	<u>\$2,911,679</u>

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
11 101-101 Board of Commissioners	50,613	0	0	0	50,613
12 101-131 Circuit Court	231,568	0	0	0	231,568
13 101-136 District Court	198,545	0	0	0	198,545
14 101-145 Jury Board	218	0	0	0	218
15 101-147 Indigent Counsel	15,407	0	0	0	15,407
16 101-148 Probate Court	96	0	0	0	96
17 101-151 Adult Probation	23,686	0	0	0	23,686
18 101-191 Elections	2,782	0	0	0	2,782
19 101-215 Clerk	147,484	0	0	0	147,484
20 101-225 Equalization	24,256	0	0	0	24,256
21 101-236 Register of Deeds	56,086	0	0	0	56,086
22 101-275 Drain Commissioner	23,803	0	0	0	23,803
23 101-301 Sheriff Administration	208,235	0	0	0	208,235
24 101-315 Crime Justice Training	93	0	0	0	93
25 101-351 Jail	494,474	0	0	0	494,474
26 101-445 Drain-at-large	229	0	0	0	229
27 101-648 Medical Examiner	2,946	0	0	0	2,946
28 101-731 MSU Extension	34,037	0	0	0	34,037
29 101-801 Planning	113	0	0	0	113
30 101-803 County Memberships	50	0	0	0	50
31 101-851 LDC Development	27	0	0	0	27
32 201-449 Road Commission	2,664	0	0	0	2,664
33 207-697 208-691 Parks & Rec	9,888	0	0	0	9,888
34 209 Polly Ann Trail	123	0	0	0	123
35 211 911 Fund	68,372	0	0	0	68,372
36 213-228 Victims Rights	8,184	0	0	0	8,184
37 213-230 PA Special Rev	4,440	0	0	0	4,440
38 215-141 Friend of the Court	128,072	134,573	(6,501)	0	121,571
39 215-141 DP FOC- DP	11,031	11,538	(507)	0	10,524
40 216-134 Marriage Counseling	3,845	0	0	0	3,845
41 221-XXX Health Department	235,263	0	0	0	235,263
42 222-XXX Mental Health	261,591	0	0	0	261,591
43 223-XXX Pers. Care-Aide	50,759	0	0	0	50,759
44 224-XXX Animal Control	25,254	0	0	0	25,254
45 227-XXX Environmental Recycling	352	0	0	0	352
46 231-XXX M.H. Court	2,597	0	0	0	2,597
47 242-XXX Remonumentation Grant	2,313	0	0	0	2,313
48 County Surveyor	102	0	0	0	102
49 255-XXX Concealed Pistol	20,147	0	0	0	20,147
50 256-XXX Reg of Deeds Automation	3,627	0	0	0	3,627

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
51 257-XXX Budget Stabilization	303	0	0	0	303
52 259-XXX Rental Property	920	0	0	0	920
53 260-XXX Emergency Manager	3,639	0	0	0	3,639
54 261-XXX Community Grants	38,089	0	0	0	38,089
55 262-309 Region Anti-Drug Coord	258	0	0	0	258
56 262-316 Region Anti-Drug Oper	556	0	0	0	556
57 263-XXX Police Contracts	77,729	0	0	0	77,729
58 264-301 Sheriff	475	0	0	0	475
59 264-309 Regional Ant-Drug Coord	14	0	0	0	14
60 264-318 Liquor License Dist	21	0	0	0	21
61 264-331 Marine Safety	1,191	0	0	0	1,191
62 264-332 SERT	21	0	0	0	21
63 264-335 Dive Team	88	0	0	0	88
64 264-351 Jail/Feeding Prisoners	1,279	0	0	0	1,279
65 264-352 Training	244	0	0	0	244
66 265-XXX Policing Contracts	0	0	0	0	0
67 266-304 D.A.R.E. Grant	726	0	0	0	726
68 266-305 Road Patrol Grant	8,036	0	0	0	8,036
69 266-307 Motorcycle Safety	49	0	0	0	49
70 266-309 Regional Anti-Drug	1,272	0	0	0	1,272
71 266-351 Jail/Feeding	616	0	0	0	616
72 267-228 Victims Rights	21	0	0	0	21
73 267-229 Prosecutor	370	0	0	0	370
74 267-264 Building Operations	82	0	0	0	82
75 267-301 Sheriff Administration	517	0	0	0	517
76 267-344 Sheriff Forfeit	28	0	0	0	28
77 269-XXX Law Library	431	0	0	0	431
78 274-XXX Community Development	134	0	0	0	134
79 276-XXX Senior Millage	1,911	0	0	0	1,911
80 286-XXX Local Reserve Fund	316	0	0	0	316
81 671-XXX M.D.H.H.S.	108	0	0	0	108
82 291-XXX MCF Operations	2,562	0	0	0	2,562
83 292-XXX 293-XXX Child Care Fund	28,748	0	0	0	28,748
84 294-XXX Veterans Trust	928	0	0	0	928
85 295-XXX Soldiers Relief	26,497	0	0	0	26,497
86 296-XXX Soil & Sed	4,782	0	0	0	4,782
87 298-XXX Family Cont Coord	1,242	0	0	0	1,242
88 299-XXX Comm Collaborat	1,574	0	0	0	1,574
89 360-XXX Drain Fund	7	0	0	0	7
90 361-382 Debt Serv Fund	2,116	0	0	0	2,116

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
91 469 Cap Projects Fund	2,668	0	0	0	2,668
92 470 Old Courthouse Restoration	308	0	0	0	308
93 489 Indian Creek Construction	163	0	0	0	163
94 531-XXX Delinquent Tax Fund	73,014	0	0	0	73,014
95 532-XXX Foreclosure	33,342	0	0	0	33,342
96 601-XXX Revolving Drain Fund	300	0	0	0	300
97 617-XXX Treasurer Office Admin	78	0	0	0	78
98 638-XXX DrainEquipment	2,324	0	0	0	2,324
99 649-XXX CMH Equipment	527	0	0	0	527
100 675-XXX Equip Acquisition	25,978	0	0	0	25,978
101 676-XXX Unemployment Insurance	107	0	0	0	107
102 677-XXX Worker's Comp Fund	742	0	0	0	742
103 678-XXX Health Insurance	34,119	0	0	0	34,119
104 679-XXX Retiree Health	278	0	0	0	278
105 701-XXX Trust in Agency	0	0	0	0	0
106 731-XXX Retirement System	13,029	0	0	0	13,029
107 736-XXX Health Care Services	5,319	0	0	0	5,319
108 801-XXX Special Assessment	1,441	0	0	0	1,441
109 FIA Sace	73,982	0	0	0	73,982
110 All Other	89,696	0	0	0	89,696
<b>Total</b>	<b>2,918,687</b>	<b>146,111</b>	<b>(7,008)</b>	<b>0</b>	<b>2,911,679</b>

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

Lapeer County government operates eight facilities that some of which are assigned to multiple departments. Federal guidelines in **2 CFR, Part 200** allow for the recovery of depreciation expenses identified by local government. The depreciation expense identified for each building listed below.

For the 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.

<b>Building</b>	<b>Current Year Depreciation</b>
County Complex	\$ 296,897
Annex	17,860
jail	111,983
Health buildinmg	11,939
Garage	5,470
Storage Building	649
Animal Shelter	4,238
Historic Courthosue	32,770
	<b>\$ 481,806</b>

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

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

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

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
Salary % Split			.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	481,806	0	296,897	17,860	111,983	11,939	5,470	649	4,238
Subtotal - Services & Supplies		481,806	0	296,897	17,860	111,983	11,939	5,470	649	4,238
<b>Department Cost Total</b>		481,806	0	296,897	17,860	111,983	11,939	5,470	649	4,238
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		481,806	0	296,897	17,860	111,983	11,939	5,470	649	4,238
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$481,806</b>		<b>\$296,897</b>	<b>\$17,860</b>	<b>\$111,983</b>	<b>\$11,939</b>	<b>\$5,470</b>	<b>\$649</b>	<b>\$4,238</b>

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**A. Department Costs**

**Dept:1 Building Depreciation**

Description	Amount	Historic Courthouse
<hr/>		
Personnel Costs		
Wages	0	0
<i>Salary % Split</i>		<i>.00%</i>
Fringes	0	0
Subtotal - Personnel Costs	<hr/> 0	<hr/> 0
Services & Supplies Cost		
Depreciation	481,806	32,770
Subtotal - Services & Supplies	<hr/> 481,806	<hr/> 32,770
<b>Department Cost Total</b>	481,806	32,770
Adjustments to Cost		
Subtotal - Adjustments	<hr/> 0	<hr/> 0
<b>Total Costs After Adjustments</b>	481,806	32,770
General Admin Distribution		0
<b>Grand Total</b>	<hr/> <b>\$481,806</b>	<hr/> <b>\$32,770</b>

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

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	\$1,697	\$1,045	\$63	\$394	\$42	\$19	\$2	\$15	\$115
Subtotal - 101-210 Professional Service	0	1,697	1,045	63	394	42	19	2	15	115
<b>Total Incoming</b>	0	1,697	1,045	63	394	42	19	2	15	115
<b>C. Total Allocated</b>		<b>\$483,503</b>	<b>\$297,942</b>	<b>\$17,923</b>	<b>\$112,377</b>	<b>\$11,981</b>	<b>\$5,489</b>	<b>\$651</b>	<b>\$4,253</b>	<b>\$32,885</b>
			61.62%	3.71%	23.24%	2.48%	1.14%	0.13%	0.88%	6.80%

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**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%	\$5,719	\$0	\$5,719	\$20	\$5,739
4 101-229 Prosecuting Attorney	4,435	7.74%	22,976	0	22,976	81	23,057
5 101-253 Treasurer	2,173	3.79%	11,257	0	11,257	40	11,297
6 101-258 Computer Operations	426	0.74%	2,207	0	2,207	8	2,215
7 101-259 Accounting	1,161	2.03%	6,015	0	6,015	21	6,036
9 101-265 Building & Grounds	700	1.22%	3,626	0	3,626	13	3,639
11 101-101 Board of Commissioners	2,317	4.04%	12,003	0	12,003	42	12,046
12 101-131 Circuit Court	13,240	23.10%	68,590	0	68,590	242	68,832
13 101-136 District Court	10,068	17.57%	52,158	0	52,158	184	52,341
17 101-151 Adult Probation	1,689	2.95%	8,750	0	8,750	31	8,781
19 101-215 Clerk	4,092	7.14%	21,199	0	21,199	75	21,273
20 101-225 Equalization	1,345	2.35%	6,968	0	6,968	25	6,992
22 101-275 Drain Commissioner	1,262	2.20%	6,538	0	6,538	23	6,561
25 101-351 Jail	5,284	9.22%	27,374	0	27,374	96	27,470
38 215-141 Friend of the Court	6,145	10.72%	31,834	0	31,834	112	31,947
54 261-XXX Community Grants	750	1.31%	3,885	0	3,885	14	3,899
83 292-XXX 293-XXX Child Care Fund	510	0.89%	2,642	0	2,642	9	2,651
110 All Other	609	1.06%	3,155	0	3,155	11	3,166
<b>Subtotal</b>	<b>57,310</b>	<b>100.00%</b>	<b>296,897</b>	<b>0</b>	<b>296,897</b>	<b>1,045</b>	<b>297,942</b>
Direct Bills					0		0
<b>Total</b>					<b>\$296,897</b>		<b>\$297,942</b>

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

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**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%	\$7,733	\$0	\$7,733	\$27	\$7,760
43 223-XXX Pers. Care-Aide	1,560	26.68%	4,764	0	4,764	17	4,781
85 295-XXX Soldiers Relief	1,179	20.16%	3,601	0	3,601	13	3,613
110 All Other	577	9.87%	1,762	0	1,762	6	1,768
<b>Subtotal</b>	<b>5,848</b>	<b>100.00%</b>	<b>17,860</b>	<b>0</b>	<b>17,860</b>	<b>63</b>	<b>17,923</b>
Direct Bills					0		0
<b>Total</b>					<b>\$17,860</b>		<b>\$17,923</b>

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

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Jail Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 101-301 Sheriff Administration	7,000	17.54%	\$19,646	\$0	\$19,646	\$69	\$19,715
25 101-351 Jail	32,900	82.46%	92,337	0	92,337	325	92,662
<b>Subtotal</b>	<b>39,900</b>	<b>100.00%</b>	<b>111,983</b>	<b>0</b>	<b>111,983</b>	<b>394</b>	<b>112,377</b>
Direct Bills					0		0
<b>Total</b>					<b>\$111,983</b>		<b>\$112,377</b>

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

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Health Building Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 101-265 Building & Grounds	2,916	12.06%	\$1,440	\$0	\$1,440	\$5	\$1,445
28 101-731 MSU Extension	3,404	14.08%	1,681	0	1,681	6	1,687
41 221-XXX Health Department	17,668	73.07%	8,724	0	8,724	31	8,754
110 All Other	192	0.79%	95	0	95	0	95
<b>Subtotal</b>	<b>24,180</b>	<b>100.00%</b>	<b>11,939</b>	<b>0</b>	<b>11,939</b>	<b>42</b>	<b>11,981</b>
Direct Bills					0		0
<b>Total</b>					<b>\$11,939</b>		<b>\$11,981</b>

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

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
 11/30/2017

**Garage Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100 675-XXX Equip Acquisition	3,456	100.00%	\$5,470	\$0	\$5,470	\$19	\$5,489
<b>Subtotal</b>	<b>3,456</b>	<b>100.00%</b>	<b>5,470</b>	<b>0</b>	<b>5,470</b>	<b>19</b>	<b>5,489</b>
Direct Bills					0		0
<b>Total</b>					<b>\$5,470</b>		<b>\$5,489</b>

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

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
 11/30/2017

**Storage Building Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-229 Prosecuting Attorney	516	26.67%	\$173	\$0	\$173	\$1	\$174
11 101-101 Board of Commissioners	224	11.58%	75	0	75	0	75
12 101-131 Circuit Court	243	12.56%	82	0	82	0	82
13 101-136 District Court	952	49.20%	319	0	319	1	320
<b>Subtotal</b>	<b>1,935</b>	<b>100.00%</b>	<b>649</b>	<b>0</b>	<b>649</b>	<b>2</b>	<b>651</b>
Direct Bills					0		0
<b>Total</b>					<b>\$649</b>		<b>\$651</b>

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

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Animal Shelter Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
44 224-XXX Animal Control	1,715	100.00%	\$4,238	\$0	\$4,238	\$15	\$4,253
<b>Subtotal</b>	1,715	100.00%	4,238	0	4,238	15	4,253
Direct Bills					0		0
<b>Total</b>					<b>\$4,238</b>		<b>\$4,253</b>

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

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
 11/30/2017

**Historic Courthouse Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
110 All Other	6,990	100.00%	\$32,770	\$0	\$32,770	\$115	\$32,885
<b>Subtotal</b>	6,990	100.00%	32,770	0	32,770	115	32,885
Direct Bills					0		0
<b>Total</b>					<b>\$32,770</b>		<b>\$32,885</b>

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

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

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	\$5,739	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,739
4 101-229 Prosecuting Attorney	23,057	0	0	0	0	174	0	0	23,230
5 101-253 Treasurer	11,297	0	0	0	0	0	0	0	11,297
6 101-258 Computer Operations	2,215	0	0	0	0	0	0	0	2,215
7 101-259 Accounting	6,036	0	0	0	0	0	0	0	6,036
9 101-265 Building & Grounds	3,639	0	0	1,445	0	0	0	0	5,084
11 101-101 Board of Commissioners	12,046	0	0	0	0	75	0	0	12,121
12 101-131 Circuit Court	68,832	0	0	0	0	82	0	0	68,914
13 101-136 District Court	52,341	0	0	0	0	320	0	0	52,662
17 101-151 Adult Probation	8,781	0	0	0	0	0	0	0	8,781
19 101-215 Clerk	21,273	0	0	0	0	0	0	0	21,273
20 101-225 Equalization	6,992	0	0	0	0	0	0	0	6,992
21 101-236 Register of Deeds	0	7,760	0	0	0	0	0	0	7,760
22 101-275 Drain Commissioner	6,561	0	0	0	0	0	0	0	6,561
23 101-301 Sheriff Administration	0	0	19,715	0	0	0	0	0	19,715
25 101-351 Jail	27,470	0	92,662	0	0	0	0	0	120,132
28 101-731 MSU Extension	0	0	0	1,687	0	0	0	0	1,687
38 215-141 Friend of the Court	31,947	0	0	0	0	0	0	0	31,947
41 221-XXX Health Department	0	0	0	8,754	0	0	0	0	8,754
43 223-XXX Pers. Care-Aide	0	4,781	0	0	0	0	0	0	4,781
44 224-XXX Animal Control	0	0	0	0	0	0	4,253	0	4,253
54 261-XXX Community Grants	3,899	0	0	0	0	0	0	0	3,899
83 292-XXX 293-XXX Child Care Fund	2,651	0	0	0	0	0	0	0	2,651
85 295-XXX Soldiers Relief	0	3,613	0	0	0	0	0	0	3,613
100 675-XXX Equip Acquisition	0	0	0	0	5,489	0	0	0	5,489
110 All Other	3,166	1,768	0	95	0	0	0	32,885	37,915
<b>Total</b>	<b>\$297,942</b>	<b>\$17,923</b>	<b>\$112,377</b>	<b>\$11,981</b>	<b>\$5,489</b>	<b>\$651</b>	<b>\$4,253</b>	<b>\$32,885</b>	<b>\$483,503</b>

**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 liaison between County Departments and the Board of Commisisoners. The Administrator/Controller 's office has the task of developing systems and programs that will enable the County to provide more effective and efficient services to the citizens.

For cost plan purposes the costs of the Administrator/Controller are allocated to all departments and programs based on the number of Full Time Equivalent (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.

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**A. Department Costs**

**Dept:2 101-102 Administration**

Description		Amount	General Admin	Administratio n
<b>Personnel Costs</b>				
Salaries	S1	162,426	0	162,426
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	50,936	0	50,936
<b>Subtotal - Personnel Costs</b>		<b>213,362</b>	<b>0</b>	<b>213,362</b>
<b>Services &amp; Supplies Cost</b>				
729.000 Printing	S	2,529	0	2,529
730.000 Office Supplies	S	242	0	242
730.001 Copy Costs	S	463	0	463
860.050 Mileage	S	65	0	65
900.000 Advertising	D	711	0	0
940.000 Cost Allocation	D	26,672	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>30,682</b>	<b>0</b>	<b>3,299</b>
<b>Department Cost Total</b>		<b>244,044</b>	<b>0</b>	<b>216,661</b>
<b>Adjustments to Cost</b>				
900.000 Advertising	D	(711)	0	0
940.000 Cost Allocation	D	(26,672)	0	0
<b>Subtotal - Adjustments</b>		<b>(27,383)</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>216,661</b>	<b>0</b>	<b>216,661</b>
General Admin Distribution			0	0
<b>Grand Total</b>		<b>\$216,661</b>		<b>\$216,661</b>

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

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

**Dept:2 101-102 Administration**

Department	First Incoming	Second Incoming	Administratio n
1 County Complex	\$5,719	\$20	\$5,739
Subtotal - Building Depreciation	5,719	20	5,739
2 Administration	0	1,595	1,595
Subtotal - 101-102 Administration	0	1,595	1,595
3 Accounting Serv	0	704	704
3 Corporation Council	0	13	13
3 Cost Allocation	0	212	212
3 HR Physicals	0	4	4
Subtotal - 101-210 Professional Service	0	933	933
4 Civil Counsel	0	391	391
Subtotal - 101-229 Prosecuting Attorne	0	391	391
5 Cash Accounting	0	1,913	1,913
5 Accounts Payable	0	162	162
Subtotal - 101-253 Treasurer	0	2,074	2,074
6 Network Support	0	1,331	1,331
6 Desk Top Support	0	1,239	1,239
Subtotal - 101-258 Computer Operator	0	2,569	2,569
7 General Accounting	0	1,144	1,144
7 Accounts Payable	0	820	820
7 Payroll	0	844	844
7 Termination Payoff	0	714	714
Subtotal - 101-259 Accounting	0	3,522	3,522
8 County Complex	0	2,905	2,905
Subtotal - 101-264 Utilities	0	2,905	2,905
9 County Complex	0	5,666	5,666
9 Phone/Network	0	151	151
9 Direct Services	0	695	695

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

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

**Dept:2 101-102 Administration**

Department	First Incoming	Second Incoming	Administratio n
Subtotal - 101-265 Building & Grounds	\$0	\$6,512	\$6,512
10 General Liability	0	76	76
10 Public Officials Liability	0	243	243
10 County Complex Property	0	304	304
Subtotal - 101-954 Insurance	0	623	623
<b>Total Incoming</b>	5,719	21,144	26,863
<b>C. Total Allocated</b>		<u>\$243,524</u>	<u>\$243,524</u>
		100.00%	

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Administration Allocations

Dept:2 101-102 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	2.60	0.72%	\$1,595	\$0	\$1,595	\$0	\$1,595
4 101-229 Prosecuting Attorney	10.30	2.84%	6,319	0	6,319	605	6,924
5 101-253 Treasurer	4.90	1.35%	3,006	0	3,006	288	3,294
7 101-259 Accounting	4.40	1.21%	2,699	0	2,699	259	2,958
9 101-265 Building & Grounds	4.70	1.30%	2,883	0	2,883	276	3,159
11 101-101 Board of Commissioners	7.00	1.93%	4,294	0	4,294	411	4,705
12 101-131 Circuit Court	16.50	4.55%	10,122	0	10,122	969	11,092
13 101-136 District Court	20.10	5.54%	12,331	0	12,331	1,181	13,511
19 101-215 Clerk	7.90	2.18%	4,846	0	4,846	464	5,310
20 101-225 Equalization	0.90	0.25%	552	0	552	53	605
21 101-236 Register of Deeds	3.90	1.08%	2,393	0	2,393	229	2,622
22 101-275 Drain Commissioner	2.90	0.80%	1,779	0	1,779	170	1,949
23 101-301 Sheriff Administration	30.30	8.36%	18,588	0	18,588	1,780	20,368
25 101-351 Jail	29.90	8.25%	18,343	0	18,343	1,757	20,099
27 101-648 Medical Examiner	0.30	0.08%	184	0	184	18	202
28 101-731 MSU Extension	1.90	0.52%	1,166	0	1,166	112	1,277
33 207-697 208-691 Parks & Rec	3.70	1.02%	2,270	0	2,270	217	2,487
35 211 911 Fund	18.30	5.05%	11,226	0	11,226	1,075	12,301
36 213-228 Victims Rights	2.20	0.61%	1,350	0	1,350	129	1,479
37 213-230 PA Special Rev	2.70	0.74%	1,656	0	1,656	159	1,815
38 215-141 Friend of the Court	17.50	4.83%	10,736	0	10,736	1,028	11,764
41 221-XXX Health Department	35.60	9.82%	21,839	0	21,839	2,092	23,931
42 222-XXX Mental Health	76.90	21.21%	47,175	0	47,175	4,518	51,693
43 223-XXX Pers. Care-Aide	15.70	4.33%	9,631	0	9,631	922	10,554
44 224-XXX Animal Control	3.80	1.05%	2,331	0	2,331	223	2,554
46 231-XXX M.H. Court	0.30	0.08%	184	0	184	18	202
47 242-XXX Remonumentation Grant	0.90	0.25%	552	0	552	53	605
49 255-XXX Concealed Pistol	0.60	0.17%	368	0	368	35	403
50 256-XXX Reg of Deeds Automation	0.50	0.14%	307	0	307	29	336
53 260-XXX Emergency Manager	0.90	0.25%	552	0	552	53	605
54 261-XXX Community Grants	2.80	0.77%	1,718	0	1,718	165	1,882
57 263-XXX Police Contracts	17.90	4.94%	10,981	0	10,981	1,052	12,033
58 264-301 Sheriff	0.30	0.08%	184	0	184	18	202
68 266-305 Road Patrol Grant	2.00	0.55%	1,227	0	1,227	118	1,344
83 292-XXX 293-XXX Child Care Fund	3.40	0.94%	2,086	0	2,086	200	2,286
85 295-XXX Soldiers Relief	3.90	1.08%	2,393	0	2,393	229	2,622
86 296-XXX Soil & Sed	1.60	0.44%	982	0	982	94	1,076
87 298-XXX Family Cont Coord	0.30	0.08%	184	0	184	18	202
88 299-XXX Comm Collaborat	0.40	0.11%	245	0	245	24	269
95 532-XXX Foreclosure	1.20	0.33%	736	0	736	71	807
98 638-XXX DrainEquipment	0.60	0.17%	368	0	368	35	403

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Administration Allocations

Dept:2 101-102 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	362.50	100.00%	222,380	0	222,380	21,144	243,524
Direct Bills					0		0
<b>Total</b>					<b>\$222,380</b>		<b>\$243,524</b>

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

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Allocation Summary

Dept:2 101-102 Administration

Department	Administration	Total
2 101-102 Administration	\$1,595	\$1,595
4 101-229 Prosecuting Attorney	6,924	6,924
5 101-253 Treasurer	3,294	3,294
7 101-259 Accounting	2,958	2,958
9 101-265 Building & Grounds	3,159	3,159
11 101-101 Board of Commissioners	4,705	4,705
12 101-131 Circuit Court	11,092	11,092
13 101-136 District Court	13,511	13,511
19 101-215 Clerk	5,310	5,310
20 101-225 Equalization	605	605
21 101-236 Register of Deeds	2,622	2,622
22 101-275 Drain Commissioner	1,949	1,949
23 101-301 Sheriff Administration	20,368	20,368
25 101-351 Jail	20,099	20,099
27 101-648 Medical Examiner	202	202
28 101-731 MSU Extension	1,277	1,277
33 207-697 208-691 Parks & Rec	2,487	2,487
35 211 911 Fund	12,301	12,301
36 213-228 Victims Rights	1,479	1,479
37 213-230 PA Special Rev	1,815	1,815
38 215-141 Friend of the Court	11,764	11,764
41 221-XXX Health Department	23,931	23,931
42 222-XXX Mental Health	51,693	51,693
43 223-XXX Pers. Care-Aide	10,554	10,554
44 224-XXX Animal Control	2,554	2,554
46 231-XXX M.H. Court	202	202
47 242-XXX Remonumentation Grant	605	605
49 255-XXX Concealed Pistol	403	403
50 256-XXX Reg of Deeds Automation	336	336
53 260-XXX Emergency Manager	605	605
54 261-XXX Community Grants	1,882	1,882
57 263-XXX Police Contracts	12,033	12,033
58 264-301 Sheriff	202	202
68 266-305 Road Patrol Grant	1,344	1,344
83 292-XXX 293-XXX Child Care Fund	2,286	2,286
85 295-XXX Soldiers Relief	2,622	2,622
86 296-XXX Soil & Sed	1,076	1,076
87 298-XXX Family Cont Coord	202	202
88 299-XXX Comm Collaborat	269	269
95 532-XXX Foreclosure	807	807
98 638-XXX DrainEquipment	403	403

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Dept:2 101-102 Administration

Allocation Summary

Department	Administration	Total
<hr/>		
Total	<u>\$243,524</u>	<u>\$243,524</u>

**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.

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

- **Consulting Cost Plan Preparation** – The County engages an outside consultant to prepare the County’s annual cost allocation plan. The plan is used to recover over-head 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.
  
- **HR Physicals** – The County requires physicals be performed on 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 employees.

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

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

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**A. Department Costs**

**Dept:3 101-210 Professional Services**

Description		Amount	General Admin	Accounting Serv	Corporation Council	Labor Relations	Cost Allocation	HR Physicals
<b>Personnel Costs</b>								
Salaries	S	0	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0	0	0
<b>Subtotal - Personnel Costs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>								
724.000 Employee Recognition	D	255	0	0	0	0	0	0
801.010 Financial	P	79,830	0	79,830	0	0	0	0
801.020 Legal	P	46,780	0	0	2,701	44,079	0	0
802.000 Health Services	P	500	0	0	0	0	0	500
813.000 Cost Plan	P	12,300	0	0	0	0	12,300	0
840.000 Cost Allocation	D	3,704	0	0	0	0	0	0
956.000 Employee Training	P	28	0	0	0	0	0	28
<b>Subtotal - Services &amp; Supplies</b>		<b>143,397</b>	<b>0</b>	<b>79,830</b>	<b>2,701</b>	<b>44,079</b>	<b>12,300</b>	<b>528</b>
<b>Department Cost Total</b>		<b>143,397</b>	<b>0</b>	<b>79,830</b>	<b>2,701</b>	<b>44,079</b>	<b>12,300</b>	<b>528</b>
<b>Adjustments to Cost</b>								
724.000 Employee Recognition	D	(255)	0	0	0	0	0	0
840.000 Cost Allocation	D	(3,704)	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(3,959)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>139,438</b>	<b>0</b>	<b>79,830</b>	<b>2,701</b>	<b>44,079</b>	<b>12,300</b>	<b>528</b>
General Admin Distribution			0	0	0	0	0	0
<b>Grand Total</b>		<b>\$139,438</b>		<b>\$79,830</b>	<b>\$2,701</b>	<b>\$44,079</b>	<b>\$12,300</b>	<b>\$528</b>

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**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
3 Accounting Serv	\$0	\$867	\$496	\$17	\$274	\$76	\$3
3 Corporation Council	0	8	4	0	2	1	0
3 Cost Allocation	0	848	486	16	268	75	3
Subtotal - 101-210 Professional Services	0	1,723	986	33	545	152	7
4 Civil Counsel	0	230	132	4	73	20	1
Subtotal - 101-229 Prosecuting Attorneys	0	230	132	4	73	20	1
5 Cash Accounting	0	3,381	1,936	65	1,069	298	13
5 Accounts Payable	0	38	22	1	12	3	0
Subtotal - 101-253 Treasurer	0	3,419	1,958	66	1,081	302	13
7 General Accounting	0	1,409	806	27	445	124	5
7 Accounts Payable	0	195	112	4	62	17	1
Subtotal - 101-259 Accounting	0	1,604	918	31	507	141	6
10 General Liability	0	45	26	1	14	4	0
Subtotal - 101-954 Insurance	0	45	26	1	14	4	0
<b>Total Incoming</b>	<b>0</b>	<b>7,021</b>	<b>4,019</b>	<b>136</b>	<b>2,219</b>	<b>619</b>	<b>27</b>
<b>C. Total Allocated</b>		<b>\$146,459</b>	<b>\$83,849</b>	<b>\$2,837</b>	<b>\$46,298</b>	<b>\$12,919</b>	<b>\$555</b>
			57.25%	1.94%	31.61%	8.82%	0.38%

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

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	756	0.88%	\$704	\$0	\$704	\$0	\$704
3 101-210 Professional Services	931	1.09%	867	0	867	0	867
4 101-229 Prosecuting Attorney	1,354	1.58%	1,261	0	1,261	65	1,326
5 101-253 Treasurer	2,933	3.42%	2,731	0	2,731	140	2,872
6 101-258 Computer Operations	362	0.42%	337	0	337	17	354
7 101-259 Accounting	1,161	1.35%	1,081	0	1,081	56	1,137
8 101-264 Utilities	613	0.72%	571	0	571	29	600
9 101-265 Building & Grounds	1,710	1.99%	1,592	0	1,592	82	1,674
10 101-954 Insurance	636	0.74%	592	0	592	30	623
11 101-101 Board of Commissioners	228	0.27%	212	0	212	11	223
12 101-131 Circuit Court	1,927	2.25%	1,795	0	1,795	92	1,887
13 101-136 District Court	754	0.88%	702	0	702	36	738
14 101-145 Jury Board	32	0.04%	30	0	30	2	31
15 101-147 Indegent Counsel	2,144	2.50%	1,997	0	1,997	103	2,099
16 101-148 Probate Court	14	0.02%	13	0	13	1	14
17 101-151 Adult Probation	54	0.06%	50	0	50	3	53
18 101-191 Elections	296	0.35%	276	0	276	14	290
19 101-215 Clerk	9,508	11.09%	8,854	0	8,854	455	9,309
20 101-225 Equalization	168	0.20%	156	0	156	8	164
21 101-236 Register of Deeds	1,596	1.86%	1,486	0	1,486	76	1,563
22 101-275 Drain Commissioner	244	0.28%	227	0	227	12	239
23 101-301 Sheriff Administration	1,098	1.28%	1,023	0	1,023	53	1,075
24 101-315 Crime Justice Training	10	0.01%	9	0	9	0	10
25 101-351 Jail	654	0.76%	609	0	609	31	640
26 101-445 Drain-at-large	1	0.00%	1	0	1	0	1
27 101-648 Medical Examiner	358	0.42%	333	0	333	17	351
28 101-731 MSU Extension	200	0.23%	186	0	186	10	196
29 101-801 Planning	16	0.02%	15	0	15	1	16
30 101-803 County Memberships	3	0.00%	3	0	3	0	3
31 101-851 LDC Development	1	0.00%	1	0	1	0	1
32 201-449 Road Commission	323	0.38%	301	0	301	15	316
33 207-697 208-691 Parks & Rec	592	0.69%	551	0	551	28	580
34 209 Polly Ann Trail	16	0.02%	15	0	15	1	16
35 211 911 Fund	892	1.04%	831	0	831	43	873
36 213-228 Victims Rights	787	0.92%	733	0	733	38	771
38 215-141 Friend of the Court	2,102	2.45%	1,957	0	1,957	101	2,058
40 216-134 Marriage Counseling	548	0.64%	510	0	510	26	537
41 221-XXX Health Department	1,958	2.28%	1,823	0	1,823	94	1,917
42 222-XXX Mental Health	8,296	9.68%	7,726	0	7,726	397	8,122
43 223-XXX Pers. Care-Aide	878	1.02%	818	0	818	42	860
44 224-XXX Animal Control	607	0.71%	565	0	565	29	594
45 227-XXX Environmental Recycling	46	0.05%	43	0	43	2	45

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Accounting Serv Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 231-XXX M.H. Court	308	0.36%	\$287	\$0	\$287	\$15	\$302
47 242-XXX Remonumentation Grant	164	0.19%	153	0	153	8	161
49 255-XXX Concealed Pistol	2,754	3.21%	2,565	0	2,565	132	2,696
50 256-XXX Reg of Deeds Automation	411	0.48%	383	0	383	20	402
51 257-XXX Budget Stabilization	44	0.05%	41	0	41	2	43
52 259-XXX Rental Property	137	0.16%	128	0	128	7	134
53 260-XXX Emergency Manager	256	0.30%	238	0	238	12	251
54 261-XXX Community Grants	2,878	3.36%	2,680	0	2,680	138	2,818
55 262-309 Region Anti-Drug Coord	32	0.04%	30	0	30	2	31
56 262-316 Region Anti-Drug Oper	72	0.08%	67	0	67	3	70
57 263-XXX Police Contracts	2,302	2.69%	2,144	0	2,144	110	2,254
58 264-301 Sheriff	6	0.01%	6	0	6	0	6
59 264-309 Regional Ant-Drug Coord	2	0.00%	2	0	2	0	2
60 264-318 Liquor License Dist	3	0.00%	3	0	3	0	3
61 264-331 Marine Safety	117	0.14%	109	0	109	6	115
62 264-332 SERT	3	0.00%	3	0	3	0	3
63 264-335 Dive Team	11	0.01%	10	0	10	1	11
64 264-351 Jail/Feeding Prisoners	127	0.15%	118	0	118	6	124
65 264-352 Training	31	0.04%	29	0	29	1	30
67 266-304 D.A.R.E. Grant	16	0.02%	15	0	15	1	16
68 266-305 Road Patrol Grant	212	0.25%	197	0	197	10	208
69 266-307 Motorcycle Safety	7	0.01%	7	0	7	0	7
70 266-309 Regional Anti-Drug	124	0.14%	115	0	115	6	121
71 266-351 Jail/Feeding	64	0.07%	60	0	60	3	63
72 267-228 Victims Rights	3	0.00%	3	0	3	0	3
73 267-229 Prosecutor	43	0.05%	40	0	40	2	42
74 267-264 Building Operations	11	0.01%	10	0	10	1	11
75 267-301 Sheriff Administration	67	0.08%	62	0	62	3	66
76 267-344 Sheriff Forfeit	4	0.00%	4	0	4	0	4
77 269-XXX Law Library	62	0.07%	58	0	58	3	61
78 274-XXX Community Development	9	0.01%	8	0	8	0	9
79 276-XXX Senior Millage	271	0.32%	252	0	252	13	265
80 286-XXX Local Reserve Fund	46	0.05%	43	0	43	2	45
81 671-XXX M.D.H.H.S.	16	0.02%	15	0	15	1	16
82 291-XXX MCF Operations	366	0.43%	341	0	341	18	358
83 292-XXX 293-XXX Child Care Fund	1,409	1.64%	1,312	0	1,312	67	1,380
84 294-XXX Veterans Trust	35	0.04%	33	0	33	2	34
85 295-XXX Soldiers Relief	596	0.70%	555	0	555	29	584
86 296-XXX Soil & Sed	354	0.41%	330	0	330	17	347
87 298-XXX Family Cont Coord	120	0.14%	112	0	112	6	117
88 299-XXX Comm Collaborat	146	0.17%	136	0	136	7	143
89 360-XXX Drain Fund	1	0.00%	1	0	1	0	1

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Accounting Serv Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
90 361-382 Debt Serv Fund	304	0.35%	\$283	\$0	\$283	\$15	\$298
91 469 Cap Projects Fund	42	0.05%	39	0	39	2	41
92 470 Old Courthouse Restoration	42	0.05%	39	0	39	2	41
93 489 Indian Creek Construction	25	0.03%	23	0	23	1	24
94 531-XXX Delinquent Tax Fund	10,402	12.13%	9,687	0	9,687	498	10,184
95 532-XXX Foreclosure	4,405	5.14%	4,102	0	4,102	211	4,313
96 601-XXX Revolving Drain Fund	46	0.05%	43	0	43	2	45
97 617-XXX Treasurer Office Admin	12	0.01%	11	0	11	1	12
98 638-XXX DrainEquipment	229	0.27%	213	0	213	11	224
99 649-XXX CMH Equipment	74	0.09%	69	0	69	4	72
100 675-XXX Equip Acquisition	1,607	1.87%	1,497	0	1,497	77	1,573
101 676-XXX Unemployment Insurance	15	0.02%	14	0	14	1	15
102 677-XXX Worker's Comp Fund	34	0.04%	32	0	32	2	33
103 678-XXX Health Insurance	5,110	5.96%	4,759	0	4,759	244	5,003
104 679-XXX Retiree Health	41	0.05%	38	0	38	2	40
106 731-XXX Retirement System	1,856	2.17%	1,728	0	1,728	89	1,817
107 736-XXX Health Care Services	760	0.89%	708	0	708	36	744
108 801-XXX Special Assessment	213	0.25%	198	0	198	10	209
110 All Other	60	0.07%	56	0	56	3	59
<b>Subtotal</b>	<b>85,724</b>	<b>100.00%</b>	<b>79,830</b>	<b>0</b>	<b>79,830</b>	<b>4,019</b>	<b>83,849</b>
Direct Bills					0		0
<b>Total</b>					<b>\$79,830</b>		<b>\$83,849</b>

Basis Units: Number of revenue and expense transactions by Department

Source: Detail transaction history

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

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	244,045	0.49%	\$13	\$0	\$13	\$0	\$13
3 101-210 Professional Services	143,397	0.29%	8	0	8	0	8
4 101-229 Prosecuting Attorney	995,752	1.99%	54	0	54	3	56
5 101-253 Treasurer	386,317	0.77%	21	0	21	1	22
6 101-258 Computer Operations	201,921	0.40%	11	0	11	1	11
7 101-259 Accounting	410,817	0.82%	22	0	22	1	23
8 101-264 Utilities	358,513	0.72%	19	0	19	1	20
9 101-265 Building & Grounds	760,433	1.52%	41	0	41	2	43
10 101-954 Insurance	314,693	0.63%	17	0	17	1	18
11 101-101 Board of Commissioners	312,344	0.62%	17	0	17	1	18
12 101-131 Circuit Court	1,627,432	3.25%	88	0	88	4	92
13 101-136 District Court	1,578,047	3.15%	85	0	85	4	89
14 101-145 Jury Board	4,695	0.01%	0	0	0	0	0
15 101-147 Indegent Counsel	488,666	0.98%	26	0	26	1	28
17 101-151 Adult Probation	29,161	0.06%	2	0	2	0	2
18 101-191 Elections	396,923	0.79%	21	0	21	1	23
19 101-215 Clerk	646,088	1.29%	35	0	35	2	37
20 101-225 Equalization	252,426	0.50%	14	0	14	1	14
21 101-236 Register of Deeds	310,269	0.62%	17	0	17	1	18
22 101-275 Drain Commissioner	228,349	0.46%	12	0	12	1	13
23 101-301 Sheriff Administration	3,053,396	6.10%	165	0	165	8	173
24 101-315 Crime Justice Training	12,362	0.02%	1	0	1	0	1
25 101-351 Jail	3,181,507	6.36%	172	0	172	9	180
26 101-445 Drain-at-large	106,143	0.21%	6	0	6	0	6
27 101-648 Medical Examiner	89,640	0.18%	5	0	5	0	5
28 101-731 MSU Extension	220,942	0.44%	12	0	12	1	13
29 101-801 Planning	4,124	0.01%	0	0	0	0	0
30 101-803 County Memberships	14,548	0.03%	1	0	1	0	1
31 101-851 LDC Development	10,000	0.02%	1	0	1	0	1
32 201-449 Road Commission	235,785	0.47%	13	0	13	1	13
33 207-697 208-691 Parks & Rec	181,209	0.36%	10	0	10	0	10
34 209 Polly Ann Trail	8,130	0.02%	0	0	0	0	0
35 211 911 Fund	1,708,509	3.41%	92	0	92	5	97
37 213-230 PA Special Rev	336,778	0.67%	18	0	18	1	19
38 215-141 Friend of the Court	1,396,630	2.79%	75	0	75	4	79
40 216-134 Marriage Counseling	1,931	0.00%	0	0	0	0	0
41 221-XXX Health Department	2,704,595	5.40%	146	0	146	7	153
42 222-XXX Mental Health	19,606,546	39.18%	1,058	0	1,058	54	1,112
43 223-XXX Pers. Care-Aide	1,225,641	2.45%	66	0	66	3	70
44 224-XXX Animal Control	284,636	0.57%	15	0	15	1	16
45 227-XXX Environmental Recycling	16,211	0.03%	1	0	1	0	1
46 231-XXX M.H. Court	82,053	0.16%	4	0	4	0	5

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Corporation Council Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 County Surveyor	48,850	0.10%	\$3	\$0	\$3	\$0	\$3
49 255-XXX Concealed Pistol	24,602	0.05%	1	0	1	0	1
50 256-XXX Reg of Deeds Automation	63,786	0.13%	3	0	3	0	4
53 260-XXX Emergency Manager	110,999	0.22%	6	0	6	0	6
54 261-XXX Community Grants	354,307	0.71%	19	0	19	1	20
55 262-309 Region Anti-Drug Coord	20,698	0.04%	1	0	1	0	1
56 262-316 Region Anti-Drug Oper	38,036	0.08%	2	0	2	0	2
57 263-XXX Police Contracts	1,595,246	3.19%	86	0	86	4	90
58 264-301 Sheriff	850	0.00%	0	0	0	0	0
61 264-331 Marine Safety	15,010	0.03%	1	0	1	0	1
62 264-332 SERT	100	0.00%	0	0	0	0	0
63 264-335 Dive Team	7,221	0.01%	0	0	0	0	0
64 264-351 Jail/Feeding Prisoners	15,580	0.03%	1	0	1	0	1
65 264-352 Training	19,901	0.04%	1	0	1	0	1
67 266-304 D.A.R.E. Grant	9,411	0.02%	1	0	1	0	1
68 266-305 Road Patrol Grant	177,943	0.36%	10	0	10	0	10
70 266-309 Regional Anti-Drug	15,936	0.03%	1	0	1	0	1
71 266-351 Jail/Feeding	91,998	0.18%	5	0	5	0	5
73 267-229 Prosecutor	38,047	0.08%	2	0	2	0	2
74 267-264 Building Operations	4,296	0.01%	0	0	0	0	0
75 267-301 Sheriff Administration	33,894	0.07%	2	0	2	0	2
77 269-XXX Law Library	12,783	0.03%	1	0	1	0	1
78 274-XXX Community Development	18,450	0.04%	1	0	1	0	1
79 276-XXX Senior Millage	15,813	0.03%	1	0	1	0	1
81 671-XXX M.D.H.H.S.	850	0.00%	0	0	0	0	0
83 292-XXX 293-XXX Child Care Fund	1,141,245	2.28%	62	0	62	3	65
84 294-XXX Veterans Trust	14,553	0.03%	1	0	1	0	1
85 295-XXX Soldiers Relief	292,425	0.58%	16	0	16	1	17
86 296-XXX Soil & Sed	111,048	0.22%	6	0	6	0	6
87 298-XXX Family Cont Coord	19,950	0.04%	1	0	1	0	1
88 299-XXX Comm Collaborat	27,823	0.06%	2	0	2	0	2
91 469 Cap Projects Fund	1,143,233	2.28%	62	0	62	3	65
92 470 Old Courthouse Restoration	7,096	0.01%	0	0	0	0	0
99 649-XXX CMH Equipment	9,657	0.02%	1	0	1	0	1
100 675-XXX Equip Acquisition	112,854	0.23%	6	0	6	0	6
101 676-XXX Unemployment Insurance	4,420	0.01%	0	0	0	0	0
102 677-XXX Worker's Comp Fund	248,897	0.50%	13	0	13	1	14
104 679-XXX Retiree Health	5,261	0.01%	0	0	0	0	0
110 All Other	127	0.00%	0	0	0	0	0

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Corporation Council Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	50,044,800	100.00%	2,701	0	2,701	136	2,837
Direct Bills					0		0
<b>Total</b>					<b>\$2,701</b>		<b>\$2,837</b>

Basis Units: Dollars of expenditures (Exclude; Health & CMH)  
Source: Financials

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Labor Relations Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-229 Prosecuting Attorney	7	3.37%	\$1,483	\$0	\$1,483	\$75	\$1,558
5 101-253 Treasurer	2	0.96%	424	0	424	21	445
7 101-259 Accounting	2	0.96%	424	0	424	21	445
9 101-265 Building & Grounds	2	0.96%	424	0	424	21	445
13 101-136 District Court	13	6.25%	2,755	0	2,755	139	2,894
19 101-215 Clerk	6	2.88%	1,272	0	1,272	64	1,336
20 101-225 Equalization	1	0.48%	212	0	212	11	223
21 101-236 Register of Deeds	3	1.44%	636	0	636	32	668
22 101-275 Drain Commissioner	1	0.48%	212	0	212	11	223
23 101-301 Sheriff Administration	51	24.52%	10,808	0	10,808	544	11,352
28 101-731 MSU Extension	2	0.96%	424	0	424	21	445
35 211 911 Fund	17	8.17%	3,603	0	3,603	181	3,784
38 215-141 Friend of the Court	12	5.77%	2,543	0	2,543	128	2,671
41 221-XXX Health Department	30	14.42%	6,358	0	6,358	320	6,678
42 222-XXX Mental Health	53	25.48%	11,232	0	11,232	566	11,797
44 224-XXX Animal Control	3	1.44%	636	0	636	32	668
84 294-XXX Veterans Trust	3	1.44%	636	0	636	32	668
<b>Subtotal</b>	<b>208</b>	<b>100.00%</b>	<b>44,079</b>	<b>0</b>	<b>44,079</b>	<b>2,219</b>	<b>46,298</b>
Direct Bills					0		0
<b>Total</b>					<b>\$44,079</b>		<b>\$46,298</b>

Basis Units: Number of union positions by Department

Source: Union reduction report

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**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	13.79%	\$1,697	\$0	\$1,697	\$0	\$1,697
2 101-102 Administration	1	1.72%	212	0	212	0	212
3 101-210 Professional Services	4	6.90%	848	0	848	0	848
4 101-229 Prosecuting Attorney	2	3.45%	424	0	424	28	452
5 101-253 Treasurer	3	5.17%	636	0	636	41	677
6 101-258 Computer Operations	4	6.90%	848	0	848	55	903
7 101-259 Accounting	4	6.90%	848	0	848	55	903
8 101-264 Utilities	7	12.07%	1,484	0	1,484	96	1,581
9 101-265 Building & Grounds	14	24.14%	2,969	0	2,969	193	3,162
10 101-954 Insurance	11	18.97%	2,333	0	2,333	151	2,484
<b>Subtotal</b>	<b>58</b>	<b>100.00%</b>	<b>12,300</b>	<b>0</b>	<b>12,300</b>	<b>619</b>	<b>12,919</b>
Direct Bills					0		0
<b>Total</b>					<b>\$12,300</b>		<b>\$12,919</b>

Basis Units: Number of functions by Central Service Department

Source: Prior year Cost Plan

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

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	2.60	0.72%	\$4	\$0	\$4	\$0	\$4
4 101-229 Prosecuting Attorney	10.30	2.84%	15	0	15	1	16
5 101-253 Treasurer	4.90	1.35%	7	0	7	0	7
7 101-259 Accounting	4.40	1.21%	6	0	6	0	7
9 101-265 Building & Grounds	4.70	1.30%	7	0	7	0	7
11 101-101 Board of Commissioners	7.00	1.93%	10	0	10	1	11
12 101-131 Circuit Court	16.50	4.55%	24	0	24	1	25
13 101-136 District Court	20.10	5.54%	29	0	29	1	31
19 101-215 Clerk	7.90	2.18%	12	0	12	1	12
20 101-225 Equalization	0.90	0.25%	1	0	1	0	1
21 101-236 Register of Deeds	3.90	1.08%	6	0	6	0	6
22 101-275 Drain Commissioner	2.90	0.80%	4	0	4	0	4
23 101-301 Sheriff Administration	30.30	8.36%	44	0	44	2	46
25 101-351 Jail	29.90	8.25%	44	0	44	2	46
27 101-648 Medical Examiner	0.30	0.08%	0	0	0	0	0
28 101-731 MSU Extension	1.90	0.52%	3	0	3	0	3
33 207-697 208-691 Parks & Rec	3.70	1.02%	5	0	5	0	6
35 211 911 Fund	18.30	5.05%	27	0	27	1	28
36 213-228 Victims Rights	2.20	0.61%	3	0	3	0	3
37 213-230 PA Special Rev	2.70	0.74%	4	0	4	0	4
38 215-141 Friend of the Court	17.50	4.83%	25	0	25	1	27
41 221-XXX Health Department	35.60	9.82%	52	0	52	3	54
42 222-XXX Mental Health	76.90	21.21%	112	0	112	6	118
43 223-XXX Pers. Care-Aide	15.70	4.33%	23	0	23	1	24
44 224-XXX Animal Control	3.80	1.05%	6	0	6	0	6
46 231-XXX M.H. Court	0.30	0.08%	0	0	0	0	0
47 242-XXX Remonumentation Grant	0.90	0.25%	1	0	1	0	1
49 255-XXX Concealed Pistol	0.60	0.17%	1	0	1	0	1
50 256-XXX Reg of Deeds Automation	0.50	0.14%	1	0	1	0	1
53 260-XXX Emergency Manager	0.90	0.25%	1	0	1	0	1
54 261-XXX Community Grants	2.80	0.77%	4	0	4	0	4
57 263-XXX Police Contracts	17.90	4.94%	26	0	26	1	27
58 264-301 Sheriff	0.30	0.08%	0	0	0	0	0
68 266-305 Road Patrol Grant	2.00	0.55%	3	0	3	0	3
83 292-XXX 293-XXX Child Care Fund	3.40	0.94%	5	0	5	0	5
85 295-XXX Soldiers Relief	3.90	1.08%	6	0	6	0	6
86 296-XXX Soil & Sed	1.60	0.44%	2	0	2	0	2
87 298-XXX Family Cont Coord	0.30	0.08%	0	0	0	0	0
88 299-XXX Comm Collaborat	0.40	0.11%	1	0	1	0	1
95 532-XXX Foreclosure	1.20	0.33%	2	0	2	0	2
98 638-XXX DrainEquipment	0.60	0.17%	1	0	1	0	1

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

HR Physicals Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	362.50	100.00%	528	0	528	27	555
Direct Bills					0		0
<b>Total</b>					<b>\$528</b>		<b>\$555</b>

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

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Allocation Summary**

**Dept:3 101-210 Professional Services**

Department	Accounting Serv	Corporation Council	Labor Relations	Cost Allocation	HR Physicals	Total
1 Building Depreciation	\$0	\$0	\$0	\$1,697	\$0	\$1,697
2 101-102 Administration	704	13	0	212	4	933
3 101-210 Professional Services	867	8	0	848	0	1,723
4 101-229 Prosecuting Attorney	1,326	56	1,558	452	16	3,408
5 101-253 Treasurer	2,872	22	445	677	7	4,024
6 101-258 Computer Operations	354	11	0	903	0	1,269
7 101-259 Accounting	1,137	23	445	903	7	2,515
8 101-264 Utilities	600	20	0	1,581	0	2,201
9 101-265 Building & Grounds	1,674	43	445	3,162	7	5,331
10 101-954 Insurance	623	18	0	2,484	0	3,125
11 101-101 Board of Commissioners	223	18	0	0	11	252
12 101-131 Circuit Court	1,887	92	0	0	25	2,004
13 101-136 District Court	738	89	2,894	0	31	3,752
14 101-145 Jury Board	31	0	0	0	0	32
15 101-147 Indegent Counsel	2,099	28	0	0	0	2,127
16 101-148 Probate Court	14	0	0	0	0	14
17 101-151 Adult Probation	53	2	0	0	0	55
18 101-191 Elections	290	23	0	0	0	312
19 101-215 Clerk	9,309	37	1,336	0	12	10,693
20 101-225 Equalization	164	14	223	0	1	403
21 101-236 Register of Deeds	1,563	18	668	0	6	2,254
22 101-275 Drain Commissioner	239	13	223	0	4	479
23 101-301 Sheriff Administration	1,075	173	11,352	0	46	12,647
24 101-315 Crime Justice Training	10	1	0	0	0	10
25 101-351 Jail	640	180	0	0	46	866
26 101-445 Drain-at-large	1	6	0	0	0	7
27 101-648 Medical Examiner	351	5	0	0	0	356
28 101-731 MSU Extension	196	13	445	0	3	656
29 101-801 Planning	16	0	0	0	0	16
30 101-803 County Memberships	3	1	0	0	0	4
31 101-851 LDC Development	1	1	0	0	0	2
32 201-449 Road Commission	316	13	0	0	0	330
33 207-697 208-691 Parks & Rec	580	10	0	0	6	596
34 209 Polly Ann Trail	16	0	0	0	0	16
35 211 911 Fund	873	97	3,784	0	28	4,782
36 213-228 Victims Rights	771	0	0	0	3	774
37 213-230 PA Special Rev	0	19	0	0	4	23
38 215-141 Friend of the Court	2,058	79	2,671	0	27	4,835
40 216-134 Marriage Counseling	537	0	0	0	0	537
41 221-XXX Health Department	1,917	153	6,678	0	54	8,803
42 222-XXX Mental Health	8,122	1,112	11,797	0	118	21,149

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Allocation Summary

Dept:3 101-210 Professional Services

Department	Accounting Serv	Corporation Council	Labor Relations	Cost Allocation	HR Physicals	Total
43 223-XXX Pers. Care-Aide	\$860	\$70	\$0	\$0	\$24	\$953
44 224-XXX Animal Control	594	16	668	0	6	1,284
45 227-XXX Environmental Recycling	45	1	0	0	0	46
46 231-XXX M.H. Court	302	5	0	0	0	307
47 242-XXX Remonumentation Grant	161	0	0	0	1	162
48 County Surveyor	0	3	0	0	0	3
49 255-XXX Concealed Pistol	2,696	1	0	0	1	2,699
50 256-XXX Reg of Deeds Automation	402	4	0	0	1	407
51 257-XXX Budget Stabilization	43	0	0	0	0	43
52 259-XXX Rental Property	134	0	0	0	0	134
53 260-XXX Emergency Manager	251	6	0	0	1	258
54 261-XXX Community Grants	2,818	20	0	0	4	2,842
55 262-309 Region Anti-Drug Coord	31	1	0	0	0	33
56 262-316 Region Anti-Drug Oper	70	2	0	0	0	73
57 263-XXX Police Contracts	2,254	90	0	0	27	2,372
58 264-301 Sheriff	6	0	0	0	0	6
59 264-309 Regional Ant-Drug Coord	2	0	0	0	0	2
60 264-318 Liquor License Dist	3	0	0	0	0	3
61 264-331 Marine Safety	115	1	0	0	0	115
62 264-332 SERT	3	0	0	0	0	3
63 264-335 Dive Team	11	0	0	0	0	11
64 264-351 Jail/Feeding Prisoners	124	1	0	0	0	125
65 264-352 Training	30	1	0	0	0	31
67 266-304 D.A.R.E. Grant	16	1	0	0	0	16
68 266-305 Road Patrol Grant	208	10	0	0	3	221
69 266-307 Motorcycle Safety	7	0	0	0	0	7
70 266-309 Regional Anti-Drug	121	1	0	0	0	122
71 266-351 Jail/Feeding	63	5	0	0	0	68
72 267-228 Victims Rights	3	0	0	0	0	3
73 267-229 Prosecutor	42	2	0	0	0	44
74 267-264 Building Operations	11	0	0	0	0	11
75 267-301 Sheriff Administration	66	2	0	0	0	68
76 267-344 Sheriff Forfeit	4	0	0	0	0	4
77 269-XXX Law Library	61	1	0	0	0	61
78 274-XXX Community Development	9	1	0	0	0	10
79 276-XXX Senior Millage	265	1	0	0	0	266
80 286-XXX Local Reserve Fund	45	0	0	0	0	45
81 671-XXX M.D.H.H.S.	16	0	0	0	0	16
82 291-XXX MCF Operations	358	0	0	0	0	358
83 292-XXX 293-XXX Child Care Fund	1,380	65	0	0	5	1,449
84 294-XXX Veterans Trust	34	1	668	0	0	703

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Allocation Summary

Dept:3 101-210 Professional Services

Department	Accounting Serv	Corporation Council	Labor Relations	Cost Allocation	HR Physicals	Total
85 295-XXX Soldiers Relief	\$584	\$17	\$0	\$0	\$6	\$606
86 296-XXX Soil & Sed	347	6	0	0	2	355
87 298-XXX Family Cont Coord	117	1	0	0	0	119
88 299-XXX Comm Collaborat	143	2	0	0	1	145
89 360-XXX Drain Fund	1	0	0	0	0	1
90 361-382 Debt Serv Fund	298	0	0	0	0	298
91 469 Cap Projects Fund	41	65	0	0	0	106
92 470 Old Courthouse Restoration	41	0	0	0	0	42
93 489 Indian Creek Construction	24	0	0	0	0	24
94 531-XXX Delinquent Tax Fund	10,184	0	0	0	0	10,184
95 532-XXX Foreclosure	4,313	0	0	0	2	4,315
96 601-XXX Revolving Drain Fund	45	0	0	0	0	45
97 617-XXX Treasurer Office Admin	12	0	0	0	0	12
98 638-XXX DrainEquipment	224	0	0	0	1	225
99 649-XXX CMH Equipment	72	1	0	0	0	73
100 675-XXX Equip Acquisition	1,573	6	0	0	0	1,580
101 676-XXX Unemployment Insurance	15	0	0	0	0	15
102 677-XXX Worker's Comp Fund	33	14	0	0	0	47
103 678-XXX Health Insurance	5,003	0	0	0	0	5,003
104 679-XXX Retiree Health	40	0	0	0	0	40
106 731-XXX Retirement System	1,817	0	0	0	0	1,817
107 736-XXX Health Care Services	744	0	0	0	0	744
108 801-XXX Special Assessment	209	0	0	0	0	209
110 All Other	59	0	0	0	0	59
<b>Total</b>	<b>\$83,849</b>	<b>\$2,837</b>	<b>\$46,298</b>	<b>\$12,919</b>	<b>\$555</b>	<b>\$146,459</b>

**Prosecuting Attorney – Civil Counsel 101-229  
Nature and Extent of Service**

The Lapeer County Prosecutor is an elected official responsible for the enforcement of the law in the County. The prosecutor and his staff work with local and state police in bringing criminals to justice through the court system. In addition, the prosecutor's staff also provides the County with corporation counsel advising the commissioners, the administration and departments with legal guidance in order to comply with statutes and avoid any missteps that might place the County at risk.

For plan purposes the costs of the office are separated as follows:

- **Corporation Counsel** - Costs associated with the Corporation Counsel function are allocated to all departments based on their expenditure levels.
- **General Government** – The balance of the costs for the office relate to the enforcement of civil and criminal statutes and the enforcement of the Title IV-D Child Support program under a contract with the Michigan Department of Health and Human service – Office of Child Support Enforcement. These activities 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.

Prosecuting Attorney – Civil Counsel 101-229  
Nature and Extent of Service  
(Continued)

**Computation of Prosecuting Attorney’s Indirect Costs**  
**Based on the year ended December 31, 2016**

Description	Total	PA-Operations	PA-DP
Final Costs 2016	\$97,487	\$82,674	\$14,813
Fixed Costs 2016	123,586	104,530	19,056
Carry Forward Adjustment	-26,099	-21,856	-4,243
<b>Proposed Costs for 2018</b>	<b>\$71,388</b>	<b>\$60,818</b>	<b>\$10,570</b>

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**A. Department Costs**

**Dept:4 101-229 Prosecuting Attorney**

Description		Amount	General Admin	Civil Counsel	General Government
<b>Personnel Costs</b>					
Salaries	S1	586,029	213,237	33,455	339,337
<i>Salary % Split</i>			<i>36.39%</i>	<i>5.71%</i>	<i>57.90%</i>
Benefits	S	230,922	84,025	13,183	133,714
<b>Subtotal - Personnel Costs</b>		<b>816,951</b>	<b>297,262</b>	<b>46,638</b>	<b>473,051</b>
<b>Services &amp; Supplies Cost</b>					
728.000 Postage	S	879	320	50	509
728.200 IV-D Postage	P	1,282	0	0	1,282
730.000 Supplies	S	7,618	2,772	435	4,411
730.200 Supplies IV-D	P	538	0	0	538
744.000 Gas Oil and Grease	S	795	289	45	460
805.000 Witness Fees	P	5,797	0	0	5,797
813.010 Stenographers	P	3,596	0	0	3,596
813.200 Parentage Testing	P	(46)	0	0	(46)
813.259 Consulting	S	368	134	21	213
814.000 Service Sobpoenas	P	144	0	0	144
850.000 Telephone	S	6,910	2,514	394	4,001
860.020 Prisoner Extradition	P	2,643	0	0	2,643
860.050 Mileage	S	1,105	402	63	640
933.200 Office Equip Maint	S	637	232	36	369
940.000 Cost Allocation	D	121,319	0	0	0
941.000 Equipment Rental	S	3,584	1,304	205	2,075
942.000 Vehicle Cost Allocation	S	3,756	1,367	214	2,175
944.000 Technology License	S	6,342	2,308	362	3,672
956.000 Employee Training	S	1,130	411	65	654
957.000 Memberships	S	3,070	1,117	175	1,778
977.000 Machinery & Equip	S	7,506	2,731	428	4,346
<b>Subtotal - Services &amp; Supplies</b>		<b>178,973</b>	<b>15,901</b>	<b>2,495</b>	<b>39,258</b>
<b>Department Cost Total</b>		<b>995,924</b>	<b>313,163</b>	<b>49,133</b>	<b>512,309</b>
<b>Adjustments to Cost</b>					
940.000 Cost Allocation	D	(121,319)	0	0	0

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
 11/30/2017

**A. Department Costs**

**Dept:4 101-229 Prosecuting Attorney**

Description	Amount	General Admin	Civil Counsel	General Government
Subtotal - Adjustments	(121,319)	0	0	0
<b>Total Costs After Adjustments</b>	<b>874,605</b>	<b>313,163</b>	<b>49,133</b>	<b>512,309</b>
General Admin Distribution		(313,163)	28,104	285,059
<b>Grand Total</b>	<b>\$874,605</b>		<b>\$77,236</b>	<b>\$797,369</b>
			not allocated	

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

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

**Dept:4 101-229 Prosecuting Attorney**

Department	First Incoming	Second Incoming	Civil Counsel	General Government
1 County Complex	\$22,976	\$81	\$2,069	\$20,987
1 Storage Building	173	1	16	158
Subtotal - Building Depreciation	23,149	82	2,085	21,146
2 Administration	6,319	605	621	6,302
Subtotal - 101-102 Administration	6,319	605	621	6,302
3 Accounting Serv	1,261	65	119	1,207
3 Corporation Council	54	3	5	51
3 Labor Relations	1,483	75	140	1,418
3 Cost Allocation	424	28	41	411
3 HR Physicals	15	1	1	14
Subtotal - 101-210 Professional Service	3,237	170	306	3,102
4 Civil Counsel	0	1,595	143	1,452
Subtotal - 101-229 Prosecuting Attorne	0	1,595	143	1,452
5 Cash Accounting	0	2,022	181	1,840
5 Accounts Payable	0	509	46	464
Subtotal - 101-253 Treasurer	0	2,531	227	2,304
6 Network Support	0	8,428	756	7,672
6 Desk Top Support	0	7,845	704	7,141
Subtotal - 101-258 Computer Operatio	0	16,273	1,460	14,813
7 General Accounting	0	2,049	184	1,865
7 Accounts Payable	0	2,584	232	2,352
7 Payroll	0	3,343	300	3,043
7 Termination Payoff	0	(4,803)	(431)	(4,372)
Subtotal - 101-259 Accounting	0	3,173	285	2,888
8 County Complex	0	11,669	1,047	10,622
8 Storage Building	0	352	32	321
Subtotal - 101-264 Utilities	0	12,021	1,079	10,942
9 County Complex	0	22,763	2,043	20,720

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

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

**Dept:4 101-229 Prosecuting Attorney**

Department	First Incoming	Second Incoming	Civil Counsel	General Government
9 Storage	\$0	\$1,469	\$132	\$1,337
9 Phone/Network	0	318	29	289
9 Direct Services	0	695	62	632
Subtotal - 101-265 Building & Grounds	0	25,245	2,265	22,979
10 General Liability	0	312	28	284
10 Vehilce Insurance	0	477	43	434
10 Public Officials Liability	0	963	86	877
10 County Complex Property	0	1,220	110	1,111
10 Storage Building	0	114	10	104
Subtotal - 101-954 Insurance	0	3,087	277	2,810
<b>Total Incoming</b>	<b>32,705</b>	<b>64,782</b>	<b>8,749</b>	<b>88,738</b>
<b>C. Total Allocated</b>		<b>\$972,091</b>	<b>\$85,985</b>	<b>\$886,107</b>
			8.85%	91.15%

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Civil Counsel Allocations

Dept:4 101-229 Prosecuting Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	244,045	0.49%	\$391	\$0	\$391	\$0	\$391
3 101-210 Professional Services	143,397	0.29%	230	0	230	0	230
4 101-229 Prosecuting Attorney	995,752	1.99%	1,595	0	1,595	0	1,595
5 101-253 Treasurer	386,317	0.77%	619	0	619	46	665
6 101-258 Computer Operations	201,921	0.40%	323	0	323	24	348
7 101-259 Accounting	410,817	0.82%	658	0	658	49	707
8 101-264 Utilities	358,513	0.72%	574	0	574	43	617
9 101-265 Building & Grounds	760,433	1.52%	1,218	0	1,218	91	1,309
10 101-954 Insurance	314,693	0.63%	504	0	504	38	542
11 101-101 Board of Commissioners	312,344	0.62%	500	0	500	37	538
12 101-131 Circuit Court	1,627,432	3.25%	2,607	0	2,607	194	2,802
13 101-136 District Court	1,578,047	3.15%	2,528	0	2,528	189	2,717
14 101-145 Jury Board	4,695	0.01%	8	0	8	1	8
15 101-147 Indegent Counsel	488,666	0.98%	783	0	783	58	841
17 101-151 Adult Probation	29,161	0.06%	47	0	47	3	50
18 101-191 Elections	396,923	0.79%	636	0	636	47	683
19 101-215 Clerk	646,088	1.29%	1,035	0	1,035	77	1,112
20 101-225 Equalization	252,426	0.50%	404	0	404	30	435
21 101-236 Register of Deeds	310,269	0.62%	497	0	497	37	534
22 101-275 Drain Commissioner	228,349	0.46%	366	0	366	27	393
23 101-301 Sheriff Administration	3,053,396	6.10%	4,892	0	4,892	365	5,256
24 101-315 Crime Justice Training	12,362	0.02%	20	0	20	1	21
25 101-351 Jail	3,181,507	6.36%	5,097	0	5,097	380	5,477
26 101-445 Drain-at-large	106,143	0.21%	170	0	170	13	183
27 101-648 Medical Examiner	89,640	0.18%	144	0	144	11	154
28 101-731 MSU Extension	220,942	0.44%	354	0	354	26	380
29 101-801 Planning	4,124	0.01%	7	0	7	0	7
30 101-803 County Memberships	14,548	0.03%	23	0	23	2	25
31 101-851 LDC Development	10,000	0.02%	16	0	16	1	17
32 201-449 Road Commission	235,785	0.47%	378	0	378	28	406
33 207-697 208-691 Parks & Rec	181,209	0.36%	290	0	290	22	312
34 209 Polly Ann Trail	8,130	0.02%	13	0	13	1	14
35 211 911 Fund	1,708,509	3.41%	2,737	0	2,737	204	2,941
37 213-230 PA Special Rev	336,778	0.67%	540	0	540	40	580
38 215-141 Friend of the Court	1,396,630	2.79%	2,237	0	2,237	167	2,404
40 216-134 Marriage Counseling	1,931	0.00%	3	0	3	0	3
41 221-XXX Health Department	2,704,595	5.40%	4,333	0	4,333	323	4,656
42 222-XXX Mental Health	19,606,546	39.18%	31,409	0	31,409	2,342	33,752
43 223-XXX Pers. Care-Aide	1,225,641	2.45%	1,963	0	1,963	146	2,110
44 224-XXX Animal Control	284,636	0.57%	456	0	456	34	490
45 227-XXX Environmental Recycling	16,211	0.03%	26	0	26	2	28
46 231-XXX M.H. Court	82,053	0.16%	131	0	131	10	141

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Civil Counsel Allocations

Dept:4 101-229 Prosecuting Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 County Surveyor	48,850	0.10%	\$78	\$0	\$78	\$6	\$84
49 255-XXX Concealed Pistol	24,602	0.05%	39	0	39	3	42
50 256-XXX Reg of Deeds Automation	63,786	0.13%	102	0	102	8	110
53 260-XXX Emergency Manager	110,999	0.22%	178	0	178	13	191
54 261-XXX Community Grants	354,307	0.71%	568	0	568	42	610
55 262-309 Region Anti-Drug Coord	20,698	0.04%	33	0	33	2	36
56 262-316 Region Anti-Drug Oper	38,036	0.08%	61	0	61	5	65
57 263-XXX Police Contracts	1,595,246	3.19%	2,556	0	2,556	191	2,746
58 264-301 Sheriff	850	0.00%	1	0	1	0	1
61 264-331 Marine Safety	15,010	0.03%	24	0	24	2	26
62 264-332 SERT	100	0.00%	0	0	0	0	0
63 264-335 Dive Team	7,221	0.01%	12	0	12	1	12
64 264-351 Jail/Feeding Prisoners	15,580	0.03%	25	0	25	2	27
65 264-352 Training	19,901	0.04%	32	0	32	2	34
67 266-304 D.A.R.E. Grant	9,411	0.02%	15	0	15	1	16
68 266-305 Road Patrol Grant	177,943	0.36%	285	0	285	21	306
70 266-309 Regional Anti-Drug	15,936	0.03%	26	0	26	2	27
71 266-351 Jail/Feeding	91,998	0.18%	147	0	147	11	158
73 267-229 Prosecutor	38,047	0.08%	61	0	61	5	65
74 267-264 Building Operations	4,296	0.01%	7	0	7	1	7
75 267-301 Sheriff Administration	33,894	0.07%	54	0	54	4	58
77 269-XXX Law Library	12,783	0.03%	20	0	20	2	22
78 274-XXX Community Development	18,450	0.04%	30	0	30	2	32
79 276-XXX Senior Millage	15,813	0.03%	25	0	25	2	27
81 671-XXX M.D.H.H.S.	850	0.00%	1	0	1	0	1
83 292-XXX 293-XXX Child Care Fund	1,141,245	2.28%	1,828	0	1,828	136	1,965
84 294-XXX Veterans Trust	14,553	0.03%	23	0	23	2	25
85 295-XXX Soldiers Relief	292,425	0.58%	468	0	468	35	503
86 296-XXX Soil & Sed	111,048	0.22%	178	0	178	13	191
87 298-XXX Family Cont Coord	19,950	0.04%	32	0	32	2	34
88 299-XXX Comm Collaborat	27,823	0.06%	45	0	45	3	48
91 469 Cap Projects Fund	1,143,233	2.28%	1,831	0	1,831	137	1,968
92 470 Old Courthouse Restoration	7,096	0.01%	11	0	11	1	12
99 649-XXX CMH Equipment	9,657	0.02%	15	0	15	1	17
100 675-XXX Equip Acquisition	112,854	0.23%	181	0	181	13	194
101 676-XXX Unemployment Insurance	4,420	0.01%	7	0	7	1	8
102 677-XXX Worker's Comp Fund	248,897	0.50%	399	0	399	30	428
104 679-XXX Retiree Health	5,261	0.01%	8	0	8	1	9
110 All Other	127	0.00%	0	0	0	0	0

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Civil Counsel Allocations

Dept:4 101-229 Prosecuting Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	50,044,800	100.00%	80,171	0	80,171	5,814	85,985
Direct Bills					0		0
<b>Total</b>					<b>\$80,171</b>		<b>\$85,985</b>

Basis Units: Dollars of expenditures (Exclude; Health & CMH)  
Source: Financial Statements

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Allocation Summary

Dept:4 101-229 Prosecuting Attorney

Department	Civil Counsel	General Government	Total
2 101-102 Administration	\$391	\$0	\$391
3 101-210 Professional Services	230	0	230
4 101-229 Prosecuting Attorney	1,595	0	1,595
5 101-253 Treasurer	665	0	665
6 101-258 Computer Operations	348	0	348
7 101-259 Accounting	707	0	707
8 101-264 Utilities	617	0	617
9 101-265 Building & Grounds	1,309	0	1,309
10 101-954 Insurance	542	0	542
11 101-101 Board of Commissioners	538	0	538
12 101-131 Circuit Court	2,802	0	2,802
13 101-136 District Court	2,717	0	2,717
14 101-145 Jury Board	8	0	8
15 101-147 Indegent Counsel	841	0	841
17 101-151 Adult Probation	50	0	50
18 101-191 Elections	683	0	683
19 101-215 Clerk	1,112	0	1,112
20 101-225 Equalization	435	0	435
21 101-236 Register of Deeds	534	0	534
22 101-275 Drain Commissioner	393	0	393
23 101-301 Sheriff Administration	5,256	0	5,256
24 101-315 Crime Justice Training	21	0	21
25 101-351 Jail	5,477	0	5,477
26 101-445 Drain-at-large	183	0	183
27 101-648 Medical Examiner	154	0	154
28 101-731 MSU Extension	380	0	380
29 101-801 Planning	7	0	7
30 101-803 County Memberships	25	0	25
31 101-851 LDC Development	17	0	17
32 201-449 Road Commission	406	0	406
33 207-697 208-691 Parks & Rec	312	0	312
34 209 Polly Ann Trail	14	0	14
35 211 911 Fund	2,941	0	2,941
37 213-230 PA Special Rev	580	0	580
38 215-141 Friend of the Court	2,404	0	2,404
40 216-134 Marriage Counseling	3	0	3
41 221-XXX Health Department	4,656	0	4,656
42 222-XXX Mental Health	33,752	0	33,752
43 223-XXX Pers. Care-Aide	2,110	0	2,110
44 224-XXX Animal Control	490	0	490
45 227-XXX Environmental Recycling	28	0	28

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Allocation Summary

Dept:4 101-229 Prosecuting Attorney

Department	Civil Counsel	General Government	Total
46 231-XXX M.H. Court	\$141	\$0	\$141
48 County Surveyor	84	0	84
49 255-XXX Concealed Pistol	42	0	42
50 256-XXX Reg of Deeds Automation	110	0	110
53 260-XXX Emergency Manager	191	0	191
54 261-XXX Community Grants	610	0	610
55 262-309 Region Anti-Drug Coord	36	0	36
56 262-316 Region Anti-Drug Oper	65	0	65
57 263-XXX Police Contracts	2,746	0	2,746
58 264-301 Sheriff	1	0	1
61 264-331 Marine Safety	26	0	26
62 264-332 SERT	0	0	0
63 264-335 Dive Team	12	0	12
64 264-351 Jail/Feeding Prisoners	27	0	27
65 264-352 Training	34	0	34
67 266-304 D.A.R.E. Grant	16	0	16
68 266-305 Road Patrol Grant	306	0	306
70 266-309 Regional Anti-Drug	27	0	27
71 266-351 Jail/Feeding	158	0	158
73 267-229 Prosecutor	65	0	65
74 267-264 Building Operations	7	0	7
75 267-301 Sheriff Administration	58	0	58
77 269-XXX Law Library	22	0	22
78 274-XXX Community Development	32	0	32
79 276-XXX Senior Millage	27	0	27
81 671-XXX M.D.H.H.S.	1	0	1
83 292-XXX 293-XXX Child Care Fund	1,965	0	1,965
84 294-XXX Veterans Trust	25	0	25
85 295-XXX Soldiers Relief	503	0	503
86 296-XXX Soil & Sed	191	0	191
87 298-XXX Family Cont Coord	34	0	34
88 299-XXX Comm Collaborat	48	0	48
91 469 Cap Projects Fund	1,968	0	1,968
92 470 Old Courthouse Restoration	12	0	12
99 649-XXX CMH Equipment	17	0	17
100 675-XXX Equip Acquisition	194	0	194
101 676-XXX Unemployment Insurance	8	0	8
102 677-XXX Worker's Comp Fund	428	0	428
104 679-XXX Retiree Health	9	0	9
110 All Other	0	0	0

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Allocation Summary

Dept:4 101-229 Prosecuting Attorney

Department	Civil Counsel	General Government	Total
<hr/>			
<b>Total</b>	<u>\$85,985</u>	<u>\$0</u>	<u>\$85,985</u>

**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 cash 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 transactions posted to the general ledger.
- **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.

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**A. Department Costs**

Dept:5 101-253 Treasurer

Description		Amount	General Admin	Cash Accounting	Accounts Payable	General Government
<b>Personnel Costs</b>						
Salaries	S1	220,429	88,251	74,343	8,093	49,742
<i>Salary % Split</i>			<i>40.04%</i>	<i>33.73%</i>	<i>3.67%</i>	<i>22.57%</i>
Benefits	S	98,847	39,574	33,338	3,629	22,306
<b>Subtotal - Personnel Costs</b>		<b>319,276</b>	<b>127,825</b>	<b>107,681</b>	<b>11,722</b>	<b>72,048</b>
<b>Services &amp; Supplies Cost</b>						
729.000 Postage	S	3,514	1,407	1,185	129	793
730.000 Office Supplies	S	1,397	559	471	51	315
850.000 Telephone	S	1,422	569	480	52	321
940.000 Cost Allocation	D	54,820	0	0	0	0
944.000 Technology	S	5,884	2,356	1,984	216	1,328
933.000 Interest	D	5	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>67,042</b>	<b>4,891</b>	<b>4,120</b>	<b>449</b>	<b>2,757</b>
<b>Department Cost Total</b>		<b>386,318</b>	<b>132,717</b>	<b>111,801</b>	<b>12,171</b>	<b>74,805</b>
<b>Adjustments to Cost</b>						
940.000 Cost Allocation	D	(54,820)	0	0	0	0
933.000 Interest	D	(5)	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(54,825)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>331,493</b>	<b>132,717</b>	<b>111,801</b>	<b>12,171</b>	<b>74,805</b>
General Admin Distribution			(132,717)	74,646	8,126	49,945
<b>Grand Total</b>		<b>\$331,493</b>		<b>\$186,447</b>	<b>\$20,297</b>	<b>\$124,749</b>
						not allocated

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

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

Dept:5 101-253 Treasurer

Department	First Incoming	Second Incoming	Cash Accounting	Accounts Payable	General Government
1 County Complex	\$11,257	\$40	\$6,354	\$692	\$4,251
Subtotal - Building Depreciation	11,257	40	6,354	692	4,251
2 Administration	3,006	288	1,853	202	1,240
Subtotal - 101-102 Administration	3,006	288	1,853	202	1,240
3 Accounting Serv	2,731	140	1,615	176	1,081
3 Corporation Council	21	1	12	1	8
3 Labor Relations	424	21	250	27	168
3 Cost Allocation	636	41	381	41	255
3 HR Physicals	7	0	4	0	3
Subtotal - 101-210 Professional Service	3,819	204	2,263	246	1,514
4 Civil Counsel	619	46	374	41	250
Subtotal - 101-229 Prosecuting Attorne	619	46	374	41	250
5 Cash Accounting	0	10,482	5,895	642	3,945
5 Accounts Payable	0	148	83	9	56
Subtotal - 101-253 Treasurer	0	10,629	5,978	651	4,000
6 Network Support	0	3,992	2,245	244	1,502
6 Desk Top Support	0	3,716	2,090	228	1,398
Subtotal - 101-258 Computer Operati	0	7,708	4,335	472	2,901
7 General Accounting	0	4,438	2,496	272	1,670
7 Accounts Payable	0	749	421	46	282
7 Payroll	0	1,590	894	97	598
7 Termination Payoff	0	1,345	757	82	506
Subtotal - 101-259 Accounting	0	8,122	4,568	497	3,057
8 County Complex	0	5,717	3,216	350	2,152
Subtotal - 101-264 Utilities	0	5,717	3,216	350	2,152
9 County Complex	0	11,153	6,273	683	4,197
9 Phone/Network	0	84	47	5	31

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

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

Dept:5 101-253 Treasurer

Department	First Incoming	Second Incoming	Cash Accounting	Accounts Payable	General Government
9 Direct Services	\$0	\$347	\$195	\$21	\$131
Subtotal - 101-265 Building & Grounds	0	11,584	6,515	709	4,359
10 General Liability	0	121	68	7	46
10 Public Officials Liability	0	458	258	28	172
10 County Complex Property	0	598	336	37	225
Subtotal - 101-954 Insurance	0	1,177	662	72	443
<b>Total Incoming</b>	<b>18,702</b>	<b>45,517</b>	<b>36,119</b>	<b>3,932</b>	<b>24,167</b>
<b>C. Total Allocated</b>		<b>\$395,711</b>	<b>\$222,566</b>	<b>\$24,229</b>	<b>\$148,916</b>
			56.24%	6.12%	37.63%

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Cash Accounting Allocations

Dept:5 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	491	0.97%	\$1,913	\$0	\$1,913	\$0	\$1,913
3 101-210 Professional Services	868	1.72%	3,381	0	3,381	0	3,381
4 101-229 Prosecuting Attorney	519	1.03%	2,022	0	2,022	0	2,022
5 101-253 Treasurer	2,691	5.32%	10,482	0	10,482	0	10,482
6 101-258 Computer Operations	316	0.62%	1,231	0	1,231	176	1,407
7 101-259 Accounting	893	1.77%	3,478	0	3,478	497	3,975
8 101-264 Utilities	303	0.60%	1,180	0	1,180	169	1,349
9 101-265 Building & Grounds	506	1.00%	1,971	0	1,971	282	2,253
10 101-954 Insurance	616	1.22%	2,399	0	2,399	343	2,742
12 101-131 Circuit Court	811	1.60%	3,159	0	3,159	451	3,610
13 101-136 District Court	184	0.36%	717	0	717	102	819
15 101-147 Indegent Counsel	848	1.68%	3,303	0	3,303	472	3,775
16 101-148 Probate Court	10	0.02%	39	0	39	6	45
18 101-191 Elections	51	0.10%	199	0	199	28	227
19 101-215 Clerk	9,090	17.98%	35,407	0	35,407	5,059	40,466
21 101-236 Register of Deeds	1,363	2.70%	5,309	0	5,309	759	6,068
23 101-301 Sheriff Administration	104	0.21%	405	0	405	58	463
24 101-315 Crime Justice Training	5	0.01%	19	0	19	3	22
25 101-351 Jail	64	0.13%	249	0	249	36	285
27 101-648 Medical Examiner	29	0.06%	113	0	113	16	129
32 201-449 Road Commission	135	0.27%	526	0	526	75	601
33 207-697 208-691 Parks & Rec	118	0.23%	460	0	460	66	525
34 209 Polly Ann Trail	3	0.01%	12	0	12	2	13
35 211 911 Fund	201	0.40%	783	0	783	112	895
36 213-228 Victims Rights	40	0.08%	156	0	156	22	178
38 215-141 Friend of the Court	1,583	3.13%	6,166	0	6,166	881	7,047
40 216-134 Marriage Counseling	536	1.06%	2,088	0	2,088	298	2,386
41 221-XXX Health Department	797	1.58%	3,104	0	3,104	444	3,548
42 222-XXX Mental Health	648	1.28%	2,524	0	2,524	361	2,885
43 223-XXX Pers. Care-Aide	87	0.17%	339	0	339	48	387
44 224-XXX Animal Control	276	0.55%	1,075	0	1,075	154	1,229
45 227-XXX Environmental Recycling	36	0.07%	140	0	140	20	160
46 231-XXX M.H. Court	12	0.02%	47	0	47	7	53
47 242-XXX Remonumentation Grant	2	0.00%	8	0	8	1	9
49 255-XXX Concealed Pistol	2,622	5.19%	10,213	0	10,213	1,459	11,672
50 256-XXX Reg of Deeds Automation	249	0.49%	970	0	970	139	1,108
51 257-XXX Budget Stabilization	32	0.06%	125	0	125	18	142
52 259-XXX Rental Property	56	0.11%	218	0	218	31	249
53 260-XXX Emergency Manager	38	0.08%	148	0	148	21	169
54 261-XXX Community Grants	2,073	4.10%	8,075	0	8,075	1,154	9,228
55 262-309 Region Anti-Drug Coord	13	0.03%	51	0	51	7	58
56 262-316 Region Anti-Drug Oper	15	0.03%	58	0	58	8	67

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Cash Accounting Allocations

Dept:5 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 263-XXX Police Contracts	131	0.26%	\$510	\$0	\$510	\$73	\$583
58 264-301 Sheriff	4	0.01%	16	0	16	2	18
59 264-309 Regional Ant-Drug Coord	2	0.00%	8	0	8	1	9
60 264-318 Liquor License Dist	3	0.01%	12	0	12	2	13
61 264-331 Marine Safety	1	0.00%	4	0	4	1	4
62 264-332 SERT	2	0.00%	8	0	8	1	9
63 264-335 Dive Team	3	0.01%	12	0	12	2	13
64 264-351 Jail/Feeding Prisoners	18	0.04%	70	0	70	10	80
65 264-352 Training	1	0.00%	4	0	4	1	4
68 266-305 Road Patrol Grant	3	0.01%	12	0	12	2	13
69 266-307 Motorcycle Safety	7	0.01%	27	0	27	4	31
70 266-309 Regional Anti-Drug	4	0.01%	16	0	16	2	18
71 266-351 Jail/Feeding	13	0.03%	51	0	51	7	58
72 267-228 Victims Rights	3	0.01%	12	0	12	2	13
73 267-229 Prosecutor	20	0.04%	78	0	78	11	89
74 267-264 Building Operations	2	0.00%	8	0	8	1	9
75 267-301 Sheriff Administration	20	0.04%	78	0	78	11	89
76 267-344 Sheriff Forfeit	4	0.01%	16	0	16	2	18
77 269-XXX Law Library	2	0.00%	8	0	8	1	9
78 274-XXX Community Development	4	0.01%	16	0	16	2	18
79 276-XXX Senior Millage	223	0.44%	869	0	869	124	993
80 286-XXX Local Reserve Fund	32	0.06%	125	0	125	18	142
81 671-XXX M.D.H.H.S.	5	0.01%	19	0	19	3	22
82 291-XXX MCF Operations	352	0.70%	1,371	0	1,371	196	1,567
83 292-XXX 293-XXX Child Care Fund	352	0.70%	1,371	0	1,371	196	1,567
84 294-XXX Veterans Trust	5	0.01%	19	0	19	3	22
85 295-XXX Soldiers Relief	246	0.49%	958	0	958	137	1,095
86 296-XXX Soil & Sed	64	0.13%	249	0	249	36	285
87 298-XXX Family Cont Coord	9	0.02%	35	0	35	5	40
88 299-XXX Comm Collaborat	25	0.05%	97	0	97	14	111
89 360-XXX Drain Fund	1	0.00%	4	0	4	1	4
90 361-382 Debt Serv Fund	268	0.53%	1,044	0	1,044	149	1,193
91 469 Cap Projects Fund	6	0.01%	23	0	23	3	27
92 470 Old Courthouse Restoration	39	0.08%	152	0	152	22	174
93 489 Indian Creek Construction	1	0.00%	4	0	4	1	4
94 531-XXX Delinquent Tax Fund	10,383	20.53%	40,443	0	40,443	5,779	46,222
95 532-XXX Foreclosure	4,116	8.14%	16,032	0	16,032	2,291	18,323
96 601-XXX Revolving Drain Fund	2	0.00%	8	0	8	1	9
98 638-XXX DrainEquipment	8	0.02%	31	0	31	4	36
99 649-XXX CMH Equipment	50	0.10%	195	0	195	28	223
100 675-XXX Equip Acquisition	387	0.77%	1,507	0	1,507	215	1,723
103 678-XXX Health Insurance	1,700	3.36%	6,622	0	6,622	946	7,568

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Cash Accounting Allocations**

Dept:5 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
106 731-XXX Retirement System	1,856	3.67%	\$7,229	\$0	\$7,229	\$1,033	\$8,262
107 736-XXX Health Care Services	729	1.44%	2,840	0	2,840	406	3,245
108 801-XXX Special Assessment	108	0.21%	421	0	421	60	481
110 All Other	19	0.04%	74	0	74	11	85
<b>Subtotal</b>	<b>50,567</b>	<b>100.00%</b>	<b>196,966</b>	<b>0</b>	<b>196,966</b>	<b>25,601</b>	<b>222,566</b>
Direct Bills					0		0
<b>Total</b>					<b>\$196,966</b>		<b>\$222,566</b>

Basis Units: Number of Cash Transactions  
Source: General Ledger Detail

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Accounts Payable Allocations

Dept:5 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	265	0.75%	\$162	\$0	\$162	\$0	\$162
3 101-210 Professional Services	63	0.18%	38	0	38	0	38
4 101-229 Prosecuting Attorney	835	2.38%	509	0	509	0	509
5 101-253 Treasurer	242	0.69%	148	0	148	0	148
6 101-258 Computer Operations	46	0.13%	28	0	28	4	32
7 101-259 Accounting	268	0.76%	163	0	163	22	186
8 101-264 Utilities	310	0.88%	189	0	189	26	215
9 101-265 Building & Grounds	1,204	3.42%	734	0	734	99	834
10 101-954 Insurance	20	0.06%	12	0	12	2	14
11 101-101 Board of Commissioners	228	0.65%	139	0	139	19	158
12 101-131 Circuit Court	1,116	3.17%	681	0	681	92	773
13 101-136 District Court	570	1.62%	348	0	348	47	395
14 101-145 Jury Board	32	0.09%	20	0	20	3	22
15 101-147 Indegent Counsel	1,296	3.69%	790	0	790	107	897
16 101-148 Probate Court	4	0.01%	2	0	2	0	3
17 101-151 Adult Probation	54	0.15%	33	0	33	4	37
18 101-191 Elections	245	0.70%	149	0	149	20	170
19 101-215 Clerk	418	1.19%	255	0	255	35	289
20 101-225 Equalization	168	0.48%	102	0	102	14	116
21 101-236 Register of Deeds	232	0.66%	141	0	141	19	161
22 101-275 Drain Commissioner	244	0.69%	149	0	149	20	169
23 101-301 Sheriff Administration	994	2.83%	606	0	606	82	688
24 101-315 Crime Justice Training	5	0.01%	3	0	3	0	3
25 101-351 Jail	590	1.68%	360	0	360	49	409
26 101-445 Drain-at-large	1	0.00%	1	0	1	0	1
27 101-648 Medical Examiner	329	0.94%	201	0	201	27	228
28 101-731 MSU Extension	200	0.57%	122	0	122	17	138
29 101-801 Planning	16	0.05%	10	0	10	1	11
30 101-803 County Memberships	3	0.01%	2	0	2	0	2
31 101-851 LDC Development	1	0.00%	1	0	1	0	1
32 201-449 Road Commission	188	0.53%	115	0	115	16	130
33 207-697 208-691 Parks & Rec	474	1.35%	289	0	289	39	328
34 209 Polly Ann Trail	13	0.04%	8	0	8	1	9
35 211 911 Fund	691	1.97%	421	0	421	57	478
36 213-228 Victims Rights	747	2.12%	456	0	456	62	517
38 215-141 Friend of the Court	519	1.48%	317	0	317	43	359
40 216-134 Marriage Counseling	12	0.03%	7	0	7	1	8
41 221-XXX Health Department	1,161	3.30%	708	0	708	96	804
42 222-XXX Mental Health	7,648	21.75%	4,665	0	4,665	632	5,296
43 223-XXX Pers. Care-Aide	791	2.25%	482	0	482	65	548
44 224-XXX Animal Control	331	0.94%	202	0	202	27	229
45 227-XXX Environmental Recycling	10	0.03%	6	0	6	1	7

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Accounts Payable Allocations

Dept:5 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 231-XXX M.H. Court	296	0.84%	\$181	\$0	\$181	\$24	\$205
47 242-XXX Remonumentation Grant	162	0.46%	99	0	99	13	112
49 255-XXX Concealed Pistol	132	0.38%	81	0	81	11	91
50 256-XXX Reg of Deeds Automation	162	0.46%	99	0	99	13	112
51 257-XXX Budget Stabilization	12	0.03%	7	0	7	1	8
52 259-XXX Rental Property	81	0.23%	49	0	49	7	56
53 260-XXX Emergency Manager	218	0.62%	133	0	133	18	151
54 261-XXX Community Grants	805	2.29%	491	0	491	66	557
55 262-309 Region Anti-Drug Coord	19	0.05%	12	0	12	2	13
56 262-316 Region Anti-Drug Oper	57	0.16%	35	0	35	5	39
57 263-XXX Police Contracts	2,171	6.18%	1,324	0	1,324	179	1,503
58 264-301 Sheriff	2	0.01%	1	0	1	0	1
61 264-331 Marine Safety	116	0.33%	71	0	71	10	80
62 264-332 SERT	1	0.00%	1	0	1	0	1
63 264-335 Dive Team	8	0.02%	5	0	5	1	6
64 264-351 Jail/Feeding Prisoners	109	0.31%	66	0	66	9	75
65 264-352 Training	30	0.09%	18	0	18	2	21
67 266-304 D.A.R.E. Grant	16	0.05%	10	0	10	1	11
68 266-305 Road Patrol Grant	209	0.59%	127	0	127	17	145
70 266-309 Regional Anti-Drug	120	0.34%	73	0	73	10	83
71 266-351 Jail/Feeding	51	0.15%	31	0	31	4	35
73 267-229 Prosecutor	23	0.07%	14	0	14	2	16
74 267-264 Building Operations	9	0.03%	5	0	5	1	6
75 267-301 Sheriff Administration	47	0.13%	29	0	29	4	33
77 269-XXX Law Library	60	0.17%	37	0	37	5	42
78 274-XXX Community Development	5	0.01%	3	0	3	0	3
79 276-XXX Senior Millage	48	0.14%	29	0	29	4	33
80 286-XXX Local Reserve Fund	14	0.04%	9	0	9	1	10
81 671-XXX M.D.H.H.S.	11	0.03%	7	0	7	1	8
82 291-XXX MCF Operations	14	0.04%	9	0	9	1	10
83 292-XXX 293-XXX Child Care Fund	1,057	3.01%	645	0	645	87	732
84 294-XXX Veterans Trust	30	0.09%	18	0	18	2	21
85 295-XXX Soldiers Relief	350	1.00%	213	0	213	29	242
86 296-XXX Soil & Sed	290	0.82%	177	0	177	24	201
87 298-XXX Family Cont Coord	111	0.32%	68	0	68	9	77
88 299-XXX Comm Collaborat	121	0.34%	74	0	74	10	84
90 361-382 Debt Serv Fund	36	0.10%	22	0	22	3	25
91 469 Cap Projects Fund	36	0.10%	22	0	22	3	25
92 470 Old Courthouse Restoration	3	0.01%	2	0	2	0	2
93 489 Indian Creek Construction	24	0.07%	15	0	15	2	17
94 531-XXX Delinquent Tax Fund	19	0.05%	12	0	12	2	13
95 532-XXX Foreclosure	289	0.82%	176	0	176	24	200

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Accounts Payable Allocations**

Dept:5 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 601-XXX Revolving Drain Fund	44	0.13%	\$27	\$0	\$27	\$4	\$30
97 617-XXX Treasurer Office Admin	12	0.03%	7	0	7	1	8
98 638-XXX DrainEquipment	221	0.63%	135	0	135	18	153
99 649-XXX CMH Equipment	24	0.07%	15	0	15	2	17
100 675-XXX Equip Acquisition	1,220	3.47%	744	0	744	101	845
101 676-XXX Unemployment Insurance	15	0.04%	9	0	9	1	10
102 677-XXX Worker's Comp Fund	34	0.10%	21	0	21	3	24
103 678-XXX Health Insurance	3,410	9.70%	2,080	0	2,080	282	2,361
104 679-XXX Retiree Health	41	0.12%	25	0	25	3	28
107 736-XXX Health Care Services	31	0.09%	19	0	19	3	21
108 801-XXX Special Assessment	105	0.30%	64	0	64	9	73
110 All Other	41	0.12%	25	0	25	3	28
<b>Subtotal</b>	<b>35,156</b>	<b>100.00%</b>	<b>21,442</b>	<b>0</b>	<b>21,442</b>	<b>2,787</b>	<b>24,229</b>
Direct Bills					0		0
<b>Total</b>					<b>\$21,442</b>		<b>\$24,229</b>

Basis Units: Number of Accounts Payable Transactions  
Source: General Ledger

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Allocation Summary

Dept:5 101-253 Treasurer

Department	Cash Accounting	Accounts Payable	General Government	Total
2 101-102 Administration	\$1,913	\$162	\$0	\$2,074
3 101-210 Professional Services	3,381	38	0	3,419
4 101-229 Prosecuting Attorney	2,022	509	0	2,531
5 101-253 Treasurer	10,482	148	0	10,629
6 101-258 Computer Operations	1,407	32	0	1,439
7 101-259 Accounting	3,975	186	0	4,161
8 101-264 Utilities	1,349	215	0	1,564
9 101-265 Building & Grounds	2,253	834	0	3,086
10 101-954 Insurance	2,742	14	0	2,756
11 101-101 Board of Commissioners	0	158	0	158
12 101-131 Circuit Court	3,610	773	0	4,383
13 101-136 District Court	819	395	0	1,214
14 101-145 Jury Board	0	22	0	22
15 101-147 Indegent Counsel	3,775	897	0	4,672
16 101-148 Probate Court	45	3	0	47
17 101-151 Adult Probation	0	37	0	37
18 101-191 Elections	227	170	0	397
19 101-215 Clerk	40,466	289	0	40,755
20 101-225 Equalization	0	116	0	116
21 101-236 Register of Deeds	6,068	161	0	6,228
22 101-275 Drain Commissioner	0	169	0	169
23 101-301 Sheriff Administration	463	688	0	1,151
24 101-315 Crime Justice Training	22	3	0	26
25 101-351 Jail	285	409	0	693
26 101-445 Drain-at-large	0	1	0	1
27 101-648 Medical Examiner	129	228	0	357
28 101-731 MSU Extension	0	138	0	138
29 101-801 Planning	0	11	0	11
30 101-803 County Memberships	0	2	0	2
31 101-851 LDC Development	0	1	0	1
32 201-449 Road Commission	601	130	0	731
33 207-697 208-691 Parks & Rec	525	328	0	854
34 209 Polly Ann Trail	13	9	0	22
35 211 911 Fund	895	478	0	1,373
36 213-228 Victims Rights	178	517	0	695
38 215-141 Friend of the Court	7,047	359	0	7,406
40 216-134 Marriage Counseling	2,386	8	0	2,394
41 221-XXX Health Department	3,548	804	0	4,352
42 222-XXX Mental Health	2,885	5,296	0	8,181
43 223-XXX Pers. Care-Aide	387	548	0	935
44 224-XXX Animal Control	1,229	229	0	1,458

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Allocation Summary**

Dept:5 101-253 Treasurer

Department	Cash Accounting	Accounts Payable	General Government	Total
45 227-XXX Environmental Recycling	\$160	\$7	\$0	\$167
46 231-XXX M.H. Court	53	205	0	258
47 242-XXX Remonumentation Grant	9	112	0	121
49 255-XXX Concealed Pistol	11,672	91	0	11,764
50 256-XXX Reg of Deeds Automation	1,108	112	0	1,221
51 257-XXX Budget Stabilization	142	8	0	151
52 259-XXX Rental Property	249	56	0	305
53 260-XXX Emergency Manager	169	151	0	320
54 261-XXX Community Grants	9,228	557	0	9,786
55 262-309 Region Anti-Drug Coord	58	13	0	71
56 262-316 Region Anti-Drug Oper	67	39	0	106
57 263-XXX Police Contracts	583	1,503	0	2,087
58 264-301 Sheriff	18	1	0	19
59 264-309 Regional Ant-Drug Coord	9	0	0	9
60 264-318 Liquor License Dist	13	0	0	13
61 264-331 Marine Safety	4	80	0	85
62 264-332 SERT	9	1	0	10
63 264-335 Dive Team	13	6	0	19
64 264-351 Jail/Feeding Prisoners	80	75	0	156
65 264-352 Training	4	21	0	25
67 266-304 D.A.R.E. Grant	0	11	0	11
68 266-305 Road Patrol Grant	13	145	0	158
69 266-307 Motorcycle Safety	31	0	0	31
70 266-309 Regional Anti-Drug	18	83	0	101
71 266-351 Jail/Feeding	58	35	0	93
72 267-228 Victims Rights	13	0	0	13
73 267-229 Prosecutor	89	16	0	105
74 267-264 Building Operations	9	6	0	15
75 267-301 Sheriff Administration	89	33	0	122
76 267-344 Sheriff Forfeit	18	0	0	18
77 269-XXX Law Library	9	42	0	50
78 274-XXX Community Development	18	3	0	21
79 276-XXX Senior Millage	993	33	0	1,026
80 286-XXX Local Reserve Fund	142	10	0	152
81 671-XXX M.D.H.H.S.	22	8	0	30
82 291-XXX MCF Operations	1,567	10	0	1,577
83 292-XXX 293-XXX Child Care Fund	1,567	732	0	2,299
84 294-XXX Veterans Trust	22	21	0	43
85 295-XXX Soldiers Relief	1,095	242	0	1,337
86 296-XXX Soil & Sed	285	201	0	486
87 298-XXX Family Cont Coord	40	77	0	117

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Allocation Summary**

**Dept:5 101-253 Treasurer**

Department	Cash Accounting	Accounts Payable	General Government	Total
88 299-XXX Comm Collaborat	\$111	\$84	\$0	\$195
89 360-XXX Drain Fund	4	0	0	4
90 361-382 Debt Serv Fund	1,193	25	0	1,218
91 469 Cap Projects Fund	27	25	0	52
92 470 Old Courthouse Restoration	174	2	0	176
93 489 Indian Creek Construction	4	17	0	21
94 531-XXX Delinquent Tax Fund	46,222	13	0	46,235
95 532-XXX Foreclosure	18,323	200	0	18,523
96 601-XXX Revolving Drain Fund	9	30	0	39
97 617-XXX Treasurer Office Admin	0	8	0	8
98 638-XXX DrainEquipment	36	153	0	189
99 649-XXX CMH Equipment	223	17	0	239
100 675-XXX Equip Acquisition	1,723	845	0	2,568
101 676-XXX Unemployment Insurance	0	10	0	10
102 677-XXX Worker's Comp Fund	0	24	0	24
103 678-XXX Health Insurance	7,568	2,361	0	9,929
104 679-XXX Retiree Health	0	28	0	28
106 731-XXX Retirement System	8,262	0	0	8,262
107 736-XXX Health Care Services	3,245	21	0	3,267
108 801-XXX Special Assessment	481	73	0	553
110 All Other	85	28	0	113
<b>Total</b>	<b>\$222,566</b>	<b>\$24,229</b>	<b>\$0</b>	<b>\$246,795</b>

**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 the Computer Operations have been separated and are described 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. Costs for the network support are allocated to all departments and programs based on the number of computers connected to the network.
- **PC Support** – The Computer Operations vendor provides direct services to various departments. The services include troubleshooting problems with PC's, replacing PC's and installing software on PC's. Costs for the PC support is allocated to those departments covered by the service based on the number of PC's.
- **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.

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**A. Department Costs**

**Dept:6 101-258 Computer Operations**

Description		Amount	General Admin	Network Support	Desk Top Support	Direct Services
<b>Personnel Costs</b>						
Salaries	S	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0
<b>Subtotal - Personnel Costs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>						
813.000 Contracted Services	P	170,591	3,165	102,085	54,968	10,373
850.000 Telephone	P	33	33	0	0	0
940.000 Cost Allocation	D	13,153	0	0	0	0
944.000 Technology License	P	18,145	0	18,145	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>201,922</b>	<b>3,198</b>	<b>120,230</b>	<b>54,968</b>	<b>10,373</b>
<b>Department Cost Total</b>		<b>201,922</b>	<b>3,198</b>	<b>120,230</b>	<b>54,968</b>	<b>10,373</b>
<b>Adjustments to Cost</b>						
940.000 Cost Allocation	D	(13,153)	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(13,153)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>188,769</b>	<b>3,198</b>	<b>120,230</b>	<b>54,968</b>	<b>10,373</b>
General Admin Distribution			(3,198)	2,072	947	179
<b>Grand Total</b>		<b>\$188,769</b>		<b>\$122,302</b>	<b>\$55,916</b>	<b>\$10,552</b>

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

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

**Dept:6 101-258 Computer Operations**

Department	First Incoming	Second Incoming	Network Support	Desk Top Support	Direct Services
1 County Complex	\$2,207	\$8	\$1,435	\$656	\$124
Subtotal - Building Depreciation	2,207	8	1,435	656	124
3 Accounting Serv	337	17	230	105	20
3 Corporation Council	11	1	7	3	1
3 Cost Allocation	848	55	585	268	50
Subtotal - 101-210 Professional Service	1,196	73	822	376	71
4 Civil Counsel	323	24	225	103	19
Subtotal - 101-229 Prosecuting Attorne	323	24	225	103	19
5 Cash Accounting	1,231	176	911	417	79
5 Accounts Payable	28	4	21	9	2
Subtotal - 101-253 Treasurer	1,259	180	932	426	80
6 Network Support	0	887	575	263	50
6 Desk Top Support	0	826	535	245	46
Subtotal - 101-258 Computer Operator	0	1,713	1,110	507	96
7 General Accounting	0	548	355	162	31
7 Accounts Payable	0	142	92	42	8
Subtotal - 101-259 Accounting	0	690	447	204	39
8 County Complex	0	1,121	726	332	63
Subtotal - 101-264 Utilities	0	1,121	726	332	63
9 County Complex	0	2,186	1,417	648	122
9 Phone/Network	0	17	11	5	1
Subtotal - 101-265 Building & Grounds	0	2,203	1,427	653	123
10 General Liability	0	63	41	19	4
10 County Complex Property	0	117	76	35	7
Subtotal - 101-954 Insurance	0	180	117	53	10
<b>Total Incoming</b>	<b>4,986</b>	<b>6,192</b>	<b>7,242</b>	<b>3,311</b>	<b>625</b>
<b>C. Total Allocated</b>		<b>\$199,947</b>	<b>\$129,543</b>	<b>\$59,227</b>	<b>\$11,177</b>
			64.79%	29.62%	5.59%

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Network Support Allocations

Dept:6 101-258 Computer Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	3	1.06%	\$1,331	\$0	\$1,331	\$0	\$1,331
4 101-229 Prosecuting Attorney	19	6.71%	8,428	0	8,428	0	8,428
5 101-253 Treasurer	9	3.18%	3,992	0	3,992	0	3,992
6 101-258 Computer Operations	2	0.71%	887	0	887	0	887
7 101-259 Accounting	4	1.41%	1,774	0	1,774	64	1,838
9 101-265 Building & Grounds	3	1.06%	1,331	0	1,331	48	1,379
11 101-101 Board of Commissioners	7	2.47%	3,105	0	3,105	112	3,217
12 101-131 Circuit Court	22	7.77%	9,759	0	9,759	353	10,112
13 101-136 District Court	29	10.25%	12,864	0	12,864	465	13,329
19 101-215 Clerk	11	3.89%	4,879	0	4,879	177	5,056
20 101-225 Equalization	3	1.06%	1,331	0	1,331	48	1,379
21 101-236 Register of Deeds	8	2.83%	3,549	0	3,549	128	3,677
22 101-275 Drain Commissioner	3	1.06%	1,331	0	1,331	48	1,379
23 101-301 Sheriff Administration	22	7.77%	9,759	0	9,759	353	10,112
25 101-351 Jail	4	1.41%	1,774	0	1,774	64	1,838
28 101-731 MSU Extension	6	2.12%	2,661	0	2,661	96	2,758
35 211 911 Fund	30	10.60%	13,307	0	13,307	481	13,789
39 215-141 DP FOC- DP	24	8.48%	10,646	0	10,646	385	11,031
41 221-XXX Health Department	49	17.31%	21,735	0	21,735	786	22,521
43 223-XXX Pers. Care-Aide	8	2.83%	3,549	0	3,549	128	3,677
44 224-XXX Animal Control	4	1.41%	1,774	0	1,774	64	1,838
53 260-XXX Emergency Manager	1	0.35%	444	0	444	16	460
54 261-XXX Community Grants	4	1.41%	1,774	0	1,774	64	1,838
83 292-XXX 293-XXX Child Care Fund	3	1.06%	1,331	0	1,331	48	1,379
85 295-XXX Soldiers Relief	4	1.41%	1,774	0	1,774	64	1,838
95 532-XXX Foreclosure	1	0.35%	444	0	444	16	460
<b>Subtotal</b>	<b>283</b>	<b>100.00%</b>	<b>125,532</b>	<b>0</b>	<b>125,532</b>	<b>4,012</b>	<b>129,543</b>
Direct Bills					0		0
<b>Total</b>					<b>\$125,532</b>		<b>\$129,543</b>

Basis Units: Number of Assigned PC by Department  
Source: PC Inventory

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Desk Top Support Allocations**

**Dept:6 101-258 Computer Operations**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	3	2.16%	\$1,239	\$0	\$1,239	\$0	\$1,239
4 101-229 Prosecuting Attorney	19	13.67%	7,845	0	7,845	0	7,845
5 101-253 Treasurer	9	6.47%	3,716	0	3,716	0	3,716
6 101-258 Computer Operations	2	1.44%	826	0	826	0	826
7 101-259 Accounting	4	2.88%	1,652	0	1,652	69	1,721
9 101-265 Building & Grounds	3	2.16%	1,239	0	1,239	52	1,291
11 101-101 Board of Commissioners	7	5.04%	2,890	0	2,890	121	3,011
12 101-131 Circuit Court	22	15.83%	9,084	0	9,084	381	9,464
13 101-136 District Court	29	20.86%	11,974	0	11,974	502	12,476
19 101-215 Clerk	11	7.91%	4,542	0	4,542	190	4,732
20 101-225 Equalization	3	2.16%	1,239	0	1,239	52	1,291
21 101-236 Register of Deeds	8	5.76%	3,303	0	3,303	138	3,442
22 101-275 Drain Commissioner	3	2.16%	1,239	0	1,239	52	1,291
44 224-XXX Animal Control	4	2.88%	1,652	0	1,652	69	1,721
54 261-XXX Community Grants	4	2.88%	1,652	0	1,652	69	1,721
83 292-XXX 293-XXX Child Care Fund	3	2.16%	1,239	0	1,239	52	1,291
85 295-XXX Soldiers Relief	4	2.88%	1,652	0	1,652	69	1,721
95 532-XXX Foreclosure	1	0.72%	413	0	413	17	430
<b>Subtotal</b>	<b>139</b>	<b>100.00%</b>	<b>57,392</b>	<b>0</b>	<b>57,392</b>	<b>1,834</b>	<b>59,227</b>
Direct Bills					0		0
<b>Total</b>					<b>\$57,392</b>		<b>\$59,227</b>

Basis Units: Number of Assigned PC's by Covered department PC Inventory  
Source: PC Inventory

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Direct Services Allocations

Dept:6 101-258 Computer Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-259 Accounting	2,043	19.70%	\$2,133	\$0	\$2,133	\$68	\$2,201
19 101-215 Clerk	1,935	18.65%	2,020	0	2,020	65	2,085
21 101-236 Register of Deeds	3,165	30.51%	3,305	0	3,305	106	3,410
23 101-301 Sheriff Administration	3,230	31.14%	3,372	0	3,372	108	3,480
<b>Subtotal</b>	10,373	100.00%	10,831	0	10,831	346	11,177
Direct Bills					0		0
<b>Total</b>					<b>\$10,831</b>		<b>\$11,177</b>

Basis Units: Actual Charges  
Source: Paid Invoices

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Allocation Summary**

**Dept:6 101-258 Computer Operations**

Department	Network Support	Desk Top Support	Direct Services	Total
2 101-102 Administration	\$1,331	\$1,239	\$0	\$2,569
4 101-229 Prosecuting Attorney	8,428	7,845	0	16,273
5 101-253 Treasurer	3,992	3,716	0	7,708
6 101-258 Computer Operations	887	826	0	1,713
7 101-259 Accounting	1,838	1,721	2,201	5,761
9 101-265 Building & Grounds	1,379	1,291	0	2,669
11 101-101 Board of Commissioners	3,217	3,011	0	6,229
12 101-131 Circuit Court	10,112	9,464	0	19,576
13 101-136 District Court	13,329	12,476	0	25,805
19 101-215 Clerk	5,056	4,732	2,085	11,873
20 101-225 Equalization	1,379	1,291	0	2,669
21 101-236 Register of Deeds	3,677	3,442	3,410	10,529
22 101-275 Drain Commissioner	1,379	1,291	0	2,669
23 101-301 Sheriff Administration	10,112	0	3,480	13,592
25 101-351 Jail	1,838	0	0	1,838
28 101-731 MSU Extension	2,758	0	0	2,758
35 211 911 Fund	13,789	0	0	13,789
39 215-141 DP FOC- DP	11,031	0	0	11,031
41 221-XXX Health Department	22,521	0	0	22,521
43 223-XXX Pers. Care-Aide	3,677	0	0	3,677
44 224-XXX Animal Control	1,838	1,721	0	3,559
53 260-XXX Emergency Manager	460	0	0	460
54 261-XXX Community Grants	1,838	1,721	0	3,559
83 292-XXX 293-XXX Child Care Fund	1,379	1,291	0	2,669
85 295-XXX Soldiers Relief	1,838	1,721	0	3,559
95 532-XXX Foreclosure	460	430	0	890
<b>Total</b>	<b>\$129,543</b>	<b>\$59,227</b>	<b>\$11,177</b>	<b>\$199,947</b>

**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. These costs are allocated and a direct billing credit is allowed for the amounts that were directly charged to the home departments of the terminated employees. **(Note: In the case of the Friend of the Court the direct billing credit is not included in that the FOC does not bill the Title IV-D program for termination payoffs.)***

For plan purposes the costs of the Accounting Department are separated, described 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 accounting 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.

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

- **Termination payoffs** – The costs for the payoffs of terminated employees is added to the expenses and is allocated to all departments based on the number of employees. A direct billing credit is allowed for that portion charged to the home departments of the terminated employees.

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

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

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**A. Department Costs**

**Dept:7 101-259 Accounting**

Description		Amount	General Admin	General Accounting	Accounts Payable	Payroll	Termination Payoff
<b>Personnel Costs</b>							
Salaries	S1	234,821	43,274	68,408	57,388	62,045	3,706
<i>Salary % Split</i>			<i>18.43%</i>	<i>29.13%</i>	<i>24.44%</i>	<i>26.42%</i>	<i>1.58%</i>
Benefits	S	95,176	17,540	27,727	23,260	25,148	1,502
<b>Subtotal - Personnel Costs</b>		<b>329,997</b>	<b>60,814</b>	<b>96,135</b>	<b>80,648</b>	<b>87,193</b>	<b>5,208</b>
<b>Services &amp; Supplies Cost</b>							
728.000 Postage	S	3,417	630	995	835	903	54
730.000 Office Supplies	S	6,701	1,235	1,952	1,638	1,771	106
730.001 Copy Costs	S	654	121	191	160	173	10
850.000 Telephone	S	165	30	48	40	44	3
860.000 Mileage	S	653	120	190	160	173	10
940.000 Cost Allocation	D	68,591	0	0	0	0	0
957.000 Memberships	S	640	118	186	156	169	10
Termination Pay	P	92,567	0	0	0	0	92,567
<b>Subtotal - Services &amp; Supplies</b>		<b>173,388</b>	<b>2,254</b>	<b>3,563</b>	<b>2,989</b>	<b>3,231</b>	<b>92,760</b>
<b>Department Cost Total</b>		<b>503,385</b>	<b>63,067</b>	<b>99,697</b>	<b>83,637</b>	<b>90,424</b>	<b>97,968</b>
<b>Adjustments to Cost</b>							
940.000 Cost Allocation	D	(68,591)	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(68,591)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>434,794</b>	<b>63,067</b>	<b>99,697</b>	<b>83,637</b>	<b>90,424</b>	<b>97,968</b>
General Admin Distribution			(63,067)	22,524	18,895	20,428	1,220
<b>Grand Total</b>		<b>\$434,794</b>		<b>\$122,221</b>	<b>\$102,532</b>	<b>\$110,853</b>	<b>\$99,188</b>

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

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

**Dept:7 101-259 Accounting**

Department	First Incoming	Second Incoming	General Accounting	Accounts Payable	Payroll	Termination Payoff
1 County Complex	\$6,015	\$21	\$2,156	\$1,808	\$1,955	\$117
Subtotal - Building Depreciation	6,015	21	2,156	1,808	1,955	117
2 Administration	2,699	259	1,056	886	958	57
Subtotal - 101-102 Administration	2,699	259	1,056	886	958	57
3 Accounting Serv	1,081	56	406	341	368	22
3 Corporation Council	22	1	8	7	8	0
3 Labor Relations	424	21	159	133	144	9
3 Cost Allocation	848	55	323	271	293	17
3 HR Physicals	6	0	2	2	2	0
Subtotal - 101-210 Professional Service	2,382	133	898	754	815	49
4 Civil Counsel	658	49	253	212	229	14
Subtotal - 101-229 Prosecuting Attorne	658	49	253	212	229	14
5 Cash Accounting	3,478	497	1,420	1,191	1,288	77
5 Accounts Payable	163	22	66	56	60	4
Subtotal - 101-253 Treasurer	3,642	519	1,486	1,247	1,348	81
6 Network Support	1,774	64	657	551	596	36
6 Desk Top Support	1,652	69	615	516	557	33
6 Direct Services	2,133	68	786	660	713	43
Subtotal - 101-258 Computer Operati	5,559	202	2,057	1,726	1,866	111
7 General Accounting	0	1,757	627	526	569	34
7 Accounts Payable	0	829	296	249	269	16
7 Payroll	0	1,428	510	428	463	28
7 Termination Payoff	0	1,208	431	362	391	23
Subtotal - 101-259 Accounting	0	5,222	1,865	1,565	1,691	101
8 County Complex	0	3,055	1,091	915	989	59
Subtotal - 101-264 Utilities	0	3,055	1,091	915	989	59
9 County Complex	0	5,959	2,128	1,785	1,930	115

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

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

**Dept:7 101-259 Accounting**

Department	First Incoming	Second Incoming	General Accounting	Accounts Payable	Payroll	Termination Payoff
9 Phone/Network	\$0	\$84	\$30	\$25	\$27	\$2
9 Direct Services	0	347	124	104	113	7
Subtotal - 101-265 Building & Grounds	0	6,390	2,282	1,914	2,070	124
10 General Liability	0	129	46	39	42	2
10 Public Officials Liability	0	412	147	123	133	8
10 County Complex Property	0	319	114	96	103	6
Subtotal - 101-954 Insurance	0	860	307	258	278	17
<b>Total Incoming</b>	20,955	16,709	13,451	11,284	12,200	729
<b>C. Total Allocated</b>		<u>\$472,458</u>	<u>\$135,672</u>	<u>\$113,816</u>	<u>\$123,052</u>	<u>\$99,917</u>
			28.72%	24.09%	26.05%	21.15%

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

General Accounting Allocations

Dept:7 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	756	0.88%	\$1,144	\$0	\$1,144	\$0	\$1,144
3 101-210 Professional Services	931	1.09%	1,409	0	1,409	0	1,409
4 101-229 Prosecuting Attorney	1,354	1.58%	2,049	0	2,049	0	2,049
5 101-253 Treasurer	2,933	3.42%	4,438	0	4,438	0	4,438
6 101-258 Computer Operations	362	0.42%	548	0	548	0	548
7 101-259 Accounting	1,161	1.35%	1,757	0	1,757	0	1,757
8 101-264 Utilities	613	0.72%	928	0	928	47	974
9 101-265 Building & Grounds	1,710	1.99%	2,587	0	2,587	130	2,718
10 101-954 Insurance	636	0.74%	962	0	962	49	1,011
11 101-101 Board of Commissioners	228	0.27%	345	0	345	17	362
12 101-131 Circuit Court	1,927	2.25%	2,916	0	2,916	147	3,063
13 101-136 District Court	754	0.88%	1,141	0	1,141	58	1,198
14 101-145 Jury Board	32	0.04%	48	0	48	2	51
15 101-147 Indegent Counsel	2,144	2.50%	3,244	0	3,244	164	3,408
16 101-148 Probate Court	14	0.02%	21	0	21	1	22
17 101-151 Adult Probation	54	0.06%	82	0	82	4	86
18 101-191 Elections	296	0.35%	448	0	448	23	470
19 101-215 Clerk	9,508	11.09%	14,386	0	14,386	725	15,112
20 101-225 Equalization	168	0.20%	254	0	254	13	267
21 101-236 Register of Deeds	1,595	1.86%	2,413	0	2,413	122	2,535
22 101-275 Drain Commissioner	244	0.28%	369	0	369	19	388
23 101-301 Sheriff Administration	1,098	1.28%	1,661	0	1,661	84	1,745
24 101-315 Crime Justice Training	10	0.01%	15	0	15	1	16
25 101-351 Jail	654	0.76%	990	0	990	50	1,039
26 101-445 Drain-at-large	1	0.00%	2	0	2	0	2
27 101-648 Medical Examiner	358	0.42%	542	0	542	27	569
28 101-731 MSU Extension	200	0.23%	303	0	303	15	318
29 101-801 Planning	16	0.02%	24	0	24	1	25
30 101-803 County Memberships	3	0.00%	5	0	5	0	5
31 101-851 LDC Development	1	0.00%	2	0	2	0	2
32 201-449 Road Commission	323	0.38%	489	0	489	25	513
33 207-697 208-691 Parks & Rec	592	0.69%	896	0	896	45	941
34 209 Polly Ann Trail	16	0.02%	24	0	24	1	25
35 211 911 Fund	892	1.04%	1,350	0	1,350	68	1,418
36 213-228 Victims Rights	787	0.92%	1,191	0	1,191	60	1,251
38 215-141 Friend of the Court	2,102	2.45%	3,180	0	3,180	160	3,341
40 216-134 Marriage Counseling	548	0.64%	829	0	829	42	871
41 221-XXX Health Department	1,958	2.28%	2,963	0	2,963	149	3,112
42 222-XXX Mental Health	8,296	9.68%	12,552	0	12,552	633	13,185
43 223-XXX Pers. Care-Aide	878	1.02%	1,328	0	1,328	67	1,395
44 224-XXX Animal Control	607	0.71%	918	0	918	46	965
45 227-XXX Environmental Recycling	46	0.05%	70	0	70	4	73

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

General Accounting Allocations

Dept:7 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 231-XXX M.H. Court	308	0.36%	\$466	\$0	\$466	\$23	\$490
47 242-XXX Remonumentation Grant	164	0.19%	248	0	248	13	261
49 255-XXX Concealed Pistol	2,754	3.21%	4,167	0	4,167	210	4,377
50 256-XXX Reg of Deeds Automation	411	0.48%	622	0	622	31	653
51 257-XXX Budget Stabilization	44	0.05%	67	0	67	3	70
52 259-XXX Rental Property	137	0.16%	207	0	207	10	218
53 260-XXX Emergency Manager	256	0.30%	387	0	387	20	407
54 261-XXX Community Grants	2,878	3.36%	4,355	0	4,355	220	4,574
55 262-309 Region Anti-Drug Coord	32	0.04%	48	0	48	2	51
56 262-316 Region Anti-Drug Oper	72	0.08%	109	0	109	5	114
57 263-XXX Police Contracts	2,302	2.69%	3,483	0	3,483	176	3,659
58 264-301 Sheriff	6	0.01%	9	0	9	0	10
59 264-309 Regional Ant-Drug Coord	2	0.00%	3	0	3	0	3
60 264-318 Liquor License Dist	3	0.00%	5	0	5	0	5
61 264-331 Marine Safety	117	0.14%	177	0	177	9	186
62 264-332 SERT	3	0.00%	5	0	5	0	5
63 264-335 Dive Team	11	0.01%	17	0	17	1	17
64 264-351 Jail/Feeding Prisoners	127	0.15%	192	0	192	10	202
65 264-352 Training	31	0.04%	47	0	47	2	49
67 266-304 D.A.R.E. Grant	16	0.02%	24	0	24	1	25
68 266-305 Road Patrol Grant	212	0.25%	321	0	321	16	337
69 266-307 Motorcycle Safety	7	0.01%	11	0	11	1	11
70 266-309 Regional Anti-Drug	124	0.14%	188	0	188	9	197
71 266-351 Jail/Feeding	64	0.07%	97	0	97	5	102
72 267-228 Victims Rights	3	0.00%	5	0	5	0	5
73 267-229 Prosecutor	43	0.05%	65	0	65	3	68
74 267-264 Building Operations	11	0.01%	17	0	17	1	17
75 267-301 Sheriff Administration	67	0.08%	101	0	101	5	106
76 267-344 Sheriff Forfeit	4	0.00%	6	0	6	0	6
77 269-XXX Law Library	62	0.07%	94	0	94	5	99
78 274-XXX Community Development	9	0.01%	14	0	14	1	14
79 276-XXX Senior Millage	271	0.32%	410	0	410	21	431
80 286-XXX Local Reserve Fund	46	0.05%	70	0	70	4	73
81 671-XXX M.D.H.H.S.	16	0.02%	24	0	24	1	25
82 291-XXX MCF Operations	366	0.43%	554	0	554	28	582
83 292-XXX 293-XXX Child Care Fund	1,409	1.64%	2,132	0	2,132	107	2,239
84 294-XXX Veterans Trust	35	0.04%	53	0	53	3	56
85 295-XXX Soldiers Relief	596	0.70%	902	0	902	45	947
86 296-XXX Soil & Sed	354	0.41%	536	0	536	27	563
87 298-XXX Family Cont Coord	120	0.14%	182	0	182	9	191
88 299-XXX Comm Collaborat	146	0.17%	221	0	221	11	232
89 360-XXX Drain Fund	1	0.00%	2	0	2	0	2

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

General Accounting Allocations

Dept:7 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
90 361-382 Debt Serv Fund	304	0.35%	\$460	\$0	\$460	\$23	\$483
91 469 Cap Projects Fund	42	0.05%	64	0	64	3	67
92 470 Old Courthouse Restoration	42	0.05%	64	0	64	3	67
93 489 Indian Creek Construction	25	0.03%	38	0	38	2	40
94 531-XXX Delinquent Tax Fund	10,402	12.13%	15,739	0	15,739	794	16,532
95 532-XXX Foreclosure	4,405	5.14%	6,665	0	6,665	336	7,001
96 601-XXX Revolving Drain Fund	46	0.05%	70	0	70	4	73
97 617-XXX Treasurer Office Admin	12	0.01%	18	0	18	1	19
98 638-XXX DrainEquipment	229	0.27%	346	0	346	17	364
99 649-XXX CMH Equipment	74	0.09%	112	0	112	6	118
100 675-XXX Equip Acquisition	1,607	1.87%	2,431	0	2,431	123	2,554
101 676-XXX Unemployment Insurance	15	0.02%	23	0	23	1	24
102 677-XXX Worker's Comp Fund	34	0.04%	51	0	51	3	54
103 678-XXX Health Insurance	5,110	5.96%	7,732	0	7,732	390	8,122
104 679-XXX Retiree Health	41	0.05%	62	0	62	3	65
106 731-XXX Retirement System	1,856	2.17%	2,808	0	2,808	142	2,950
107 736-XXX Health Care Services	760	0.89%	1,150	0	1,150	58	1,208
108 801-XXX Special Assessment	213	0.25%	322	0	322	16	339
110 All Other	60	0.07%	91	0	91	5	95
<b>Subtotal</b>	<b>85,723</b>	<b>100.00%</b>	<b>129,705</b>	<b>0</b>	<b>129,705</b>	<b>5,967</b>	<b>135,672</b>
Direct Bills					0		0
<b>Total</b>					<b>\$129,705</b>		<b>\$135,672</b>

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

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Accounts Payable Allocations

Dept:7 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	265	0.75%	\$820	\$0	\$820	\$0	\$820
3 101-210 Professional Services	63	0.18%	195	0	195	0	195
4 101-229 Prosecuting Attorney	835	2.38%	2,584	0	2,584	0	2,584
5 101-253 Treasurer	242	0.69%	749	0	749	0	749
6 101-258 Computer Operations	46	0.13%	142	0	142	0	142
7 101-259 Accounting	268	0.76%	829	0	829	0	829
8 101-264 Utilities	310	0.88%	959	0	959	46	1,006
9 101-265 Building & Grounds	1,204	3.42%	3,726	0	3,726	180	3,907
10 101-954 Insurance	20	0.06%	62	0	62	3	65
11 101-101 Board of Commissioners	228	0.65%	706	0	706	34	740
12 101-131 Circuit Court	1,116	3.17%	3,454	0	3,454	167	3,621
13 101-136 District Court	570	1.62%	1,764	0	1,764	85	1,850
14 101-145 Jury Board	32	0.09%	99	0	99	5	104
15 101-147 Indegent Counsel	1,296	3.69%	4,011	0	4,011	194	4,205
16 101-148 Probate Court	4	0.01%	12	0	12	1	13
17 101-151 Adult Probation	54	0.15%	167	0	167	8	175
18 101-191 Elections	245	0.70%	758	0	758	37	795
19 101-215 Clerk	418	1.19%	1,294	0	1,294	63	1,356
20 101-225 Equalization	168	0.48%	520	0	520	25	545
21 101-236 Register of Deeds	232	0.66%	718	0	718	35	753
22 101-275 Drain Commissioner	244	0.69%	755	0	755	37	792
23 101-301 Sheriff Administration	994	2.83%	3,076	0	3,076	149	3,225
24 101-315 Crime Justice Training	5	0.01%	15	0	15	1	16
25 101-351 Jail	590	1.68%	1,826	0	1,826	88	1,914
26 101-445 Drain-at-large	1	0.00%	3	0	3	0	3
27 101-648 Medical Examiner	329	0.94%	1,018	0	1,018	49	1,068
28 101-731 MSU Extension	200	0.57%	619	0	619	30	649
29 101-801 Planning	16	0.05%	50	0	50	2	52
30 101-803 County Memberships	3	0.01%	9	0	9	0	10
31 101-851 LDC Development	1	0.00%	3	0	3	0	3
32 201-449 Road Commission	188	0.53%	582	0	582	28	610
33 207-697 208-691 Parks & Rec	474	1.35%	1,467	0	1,467	71	1,538
34 209 Polly Ann Trail	13	0.04%	40	0	40	2	42
35 211 911 Fund	691	1.97%	2,139	0	2,139	103	2,242
36 213-228 Victims Rights	747	2.12%	2,312	0	2,312	112	2,424
38 215-141 Friend of the Court	519	1.48%	1,606	0	1,606	78	1,684
40 216-134 Marriage Counseling	12	0.03%	37	0	37	2	39
41 221-XXX Health Department	1,161	3.30%	3,593	0	3,593	174	3,767
42 222-XXX Mental Health	7,648	21.75%	23,671	0	23,671	1,145	24,816
43 223-XXX Pers. Care-Aide	791	2.25%	2,448	0	2,448	118	2,567
44 224-XXX Animal Control	331	0.94%	1,024	0	1,024	50	1,074
45 227-XXX Environmental Recycling	10	0.03%	31	0	31	1	32

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Accounts Payable Allocations

Dept:7 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 231-XXX M.H. Court	296	0.84%	\$916	\$0	\$916	\$44	\$960
47 242-XXX Remonumentation Grant	162	0.46%	501	0	501	24	526
49 255-XXX Concealed Pistol	132	0.38%	409	0	409	20	428
50 256-XXX Reg of Deeds Automation	162	0.46%	501	0	501	24	526
51 257-XXX Budget Stabilization	12	0.03%	37	0	37	2	39
52 259-XXX Rental Property	81	0.23%	251	0	251	12	263
53 260-XXX Emergency Manager	218	0.62%	675	0	675	33	707
54 261-XXX Community Grants	805	2.29%	2,492	0	2,492	121	2,612
55 262-309 Region Anti-Drug Coord	19	0.05%	59	0	59	3	62
56 262-316 Region Anti-Drug Oper	57	0.16%	176	0	176	9	185
57 263-XXX Police Contracts	2,171	6.18%	6,719	0	6,719	325	7,044
58 264-301 Sheriff	2	0.01%	6	0	6	0	6
61 264-331 Marine Safety	116	0.33%	359	0	359	17	376
62 264-332 SERT	1	0.00%	3	0	3	0	3
63 264-335 Dive Team	8	0.02%	25	0	25	1	26
64 264-351 Jail/Feeding Prisoners	109	0.31%	337	0	337	16	354
65 264-352 Training	30	0.09%	93	0	93	4	97
67 266-304 D.A.R.E. Grant	16	0.05%	50	0	50	2	52
68 266-305 Road Patrol Grant	209	0.59%	647	0	647	31	678
70 266-309 Regional Anti-Drug	120	0.34%	371	0	371	18	389
71 266-351 Jail/Feeding	51	0.15%	158	0	158	8	165
73 267-229 Prosecutor	23	0.07%	71	0	71	3	75
74 267-264 Building Operations	9	0.03%	28	0	28	1	29
75 267-301 Sheriff Administration	47	0.13%	145	0	145	7	153
77 269-XXX Law Library	60	0.17%	186	0	186	9	195
78 274-XXX Community Development	5	0.01%	15	0	15	1	16
79 276-XXX Senior Millage	48	0.14%	149	0	149	7	156
80 286-XXX Local Reserve Fund	14	0.04%	43	0	43	2	45
81 671-XXX M.D.H.H.S.	11	0.03%	34	0	34	2	36
82 291-XXX MCF Operations	14	0.04%	43	0	43	2	45
83 292-XXX 293-XXX Child Care Fund	1,057	3.01%	3,271	0	3,271	158	3,430
84 294-XXX Veterans Trust	30	0.09%	93	0	93	4	97
85 295-XXX Soldiers Relief	350	1.00%	1,083	0	1,083	52	1,136
86 296-XXX Soil & Sed	290	0.82%	898	0	898	43	941
87 298-XXX Family Cont Coord	111	0.32%	344	0	344	17	360
88 299-XXX Comm Collaborat	121	0.34%	375	0	375	18	393
90 361-382 Debt Serv Fund	36	0.10%	111	0	111	5	117
91 469 Cap Projects Fund	36	0.10%	111	0	111	5	117
92 470 Old Courthouse Restoration	3	0.01%	9	0	9	0	10
93 489 Indian Creek Construction	24	0.07%	74	0	74	4	78
94 531-XXX Delinquent Tax Fund	19	0.05%	59	0	59	3	62
95 532-XXX Foreclosure	289	0.82%	894	0	894	43	938

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Accounts Payable Allocations**

**Dept:7 101-259 Accounting**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 601-XXX Revolving Drain Fund	44	0.13%	\$136	\$0	\$136	\$7	\$143
97 617-XXX Treasurer Office Admin	12	0.03%	37	0	37	2	39
98 638-XXX DrainEquipment	221	0.63%	684	0	684	33	717
99 649-XXX CMH Equipment	24	0.07%	74	0	74	4	78
100 675-XXX Equip Acquisition	1,220	3.47%	3,776	0	3,776	183	3,959
101 676-XXX Unemployment Insurance	15	0.04%	46	0	46	2	49
102 677-XXX Worker's Comp Fund	34	0.10%	105	0	105	5	110
103 678-XXX Health Insurance	3,410	9.70%	10,554	0	10,554	511	11,065
104 679-XXX Retiree Health	41	0.12%	127	0	127	6	133
107 736-XXX Health Care Services	31	0.09%	96	0	96	5	101
108 801-XXX Special Assessment	105	0.30%	325	0	325	16	341
110 All Other	41	0.12%	127	0	127	6	133
<b>Subtotal</b>	<b>35,156</b>	<b>100.00%</b>	<b>108,810</b>	<b>0</b>	<b>108,810</b>	<b>5,006</b>	<b>113,816</b>
Direct Bills					0		0
<b>Total</b>					<b>\$108,810</b>		<b>\$113,816</b>

Basis Units: Number of Accounts Payable Transactions  
Source: General Ledger Detail

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Payroll Allocations

Dept:7 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	2.60	0.72%	\$844	\$0	\$844	\$0	\$844
4 101-229 Prosecuting Attorney	10.30	2.84%	3,343	0	3,343	0	3,343
5 101-253 Treasurer	4.90	1.35%	1,590	0	1,590	0	1,590
7 101-259 Accounting	4.40	1.21%	1,428	0	1,428	0	1,428
9 101-265 Building & Grounds	4.70	1.30%	1,525	0	1,525	75	1,600
11 101-101 Board of Commissioners	7.00	1.93%	2,272	0	2,272	111	2,383
12 101-131 Circuit Court	16.50	4.55%	5,355	0	5,355	262	5,617
13 101-136 District Court	20.10	5.54%	6,523	0	6,523	320	6,843
19 101-215 Clerk	7.90	2.18%	2,564	0	2,564	126	2,689
20 101-225 Equalization	0.90	0.25%	292	0	292	14	306
21 101-236 Register of Deeds	3.90	1.08%	1,266	0	1,266	62	1,328
22 101-275 Drain Commissioner	2.90	0.80%	941	0	941	46	987
23 101-301 Sheriff Administration	30.30	8.36%	9,833	0	9,833	482	10,315
25 101-351 Jail	29.90	8.25%	9,703	0	9,703	476	10,179
27 101-648 Medical Examiner	0.30	0.08%	97	0	97	5	102
28 101-731 MSU Extension	1.90	0.52%	617	0	617	30	647
33 207-697 208-691 Parks & Rec	3.70	1.02%	1,201	0	1,201	59	1,260
35 211 911 Fund	18.30	5.05%	5,939	0	5,939	291	6,230
36 213-228 Victims Rights	2.20	0.61%	714	0	714	35	749
37 213-230 PA Special Rev	2.70	0.74%	876	0	876	43	919
38 215-141 Friend of the Court	17.50	4.83%	5,679	0	5,679	278	5,958
41 221-XXX Health Department	35.60	9.82%	11,553	0	11,553	566	12,119
42 222-XXX Mental Health	76.90	21.21%	24,956	0	24,956	1,223	26,179
43 223-XXX Pers. Care-Aide	15.70	4.33%	5,095	0	5,095	250	5,345
44 224-XXX Animal Control	3.80	1.05%	1,233	0	1,233	60	1,294
46 231-XXX M.H. Court	0.30	0.08%	97	0	97	5	102
47 242-XXX Remonumentation Grant	0.90	0.25%	292	0	292	14	306
49 255-XXX Concealed Pistol	0.60	0.17%	195	0	195	10	204
50 256-XXX Reg of Deeds Automation	0.50	0.14%	162	0	162	8	170
53 260-XXX Emergency Manager	0.90	0.25%	292	0	292	14	306
54 261-XXX Community Grants	2.80	0.77%	909	0	909	45	953
57 263-XXX Police Contracts	17.90	4.94%	5,809	0	5,809	285	6,094
58 264-301 Sheriff	0.30	0.08%	97	0	97	5	102
68 266-305 Road Patrol Grant	2.00	0.55%	649	0	649	32	681
83 292-XXX 293-XXX Child Care Fund	3.40	0.94%	1,103	0	1,103	54	1,157
85 295-XXX Soldiers Relief	3.90	1.08%	1,266	0	1,266	62	1,328
86 296-XXX Soil & Sed	1.60	0.44%	519	0	519	25	545
87 298-XXX Family Cont Coord	0.30	0.08%	97	0	97	5	102
88 299-XXX Comm Collaborat	0.40	0.11%	130	0	130	6	136
95 532-XXX Foreclosure	1.20	0.33%	389	0	389	19	409
98 638-XXX DrainEquipment	0.60	0.17%	195	0	195	10	204

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
 11/30/2017

**Payroll Allocations**

**Dept:7 101-259 Accounting**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	362.50	100.00%	117,640	0	117,640	5,412	123,052
Direct Bills					0		0
<b>Total</b>					<b>\$117,640</b>		<b>\$123,052</b>

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

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Termination Payoff Allocations

Dept:7 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	2.60	0.72%	\$714	\$0	\$714	\$0	\$714
4 101-229 Prosecuting Attorney	10.30	2.84%	2,827	(7,630)	(4,803)	0	(4,803)
5 101-253 Treasurer	4.90	1.35%	1,345	0	1,345	0	1,345
7 101-259 Accounting	4.40	1.21%	1,208	0	1,208	0	1,208
9 101-265 Building & Grounds	4.70	1.30%	1,290	0	1,290	4	1,295
11 101-101 Board of Commissioners	7.00	1.93%	1,922	0	1,922	7	1,928
12 101-131 Circuit Court	16.50	4.55%	4,529	(6,978)	(2,449)	16	(2,433)
13 101-136 District Court	20.10	5.54%	5,518	(6,719)	(1,201)	19	(1,182)
19 101-215 Clerk	7.90	2.18%	2,169	0	2,169	7	2,176
20 101-225 Equalization	0.90	0.25%	247	0	247	1	248
21 101-236 Register of Deeds	3.90	1.07%	1,071	0	1,071	4	1,074
22 101-275 Drain Commissioner	2.90	0.80%	796	(3,557)	(2,761)	3	(2,758)
23 101-301 Sheriff Administration	30.30	8.35%	8,318	(23,076)	(14,758)	29	(14,729)
25 101-351 Jail	29.90	8.24%	8,208	(5,458)	2,750	28	2,778
27 101-648 Medical Examiner	0.30	0.08%	82	0	82	0	83
28 101-731 MSU Extension	1.90	0.52%	522	0	522	2	523
33 207-697 208-691 Parks & Rec	3.70	1.02%	1,016	0	1,016	4	1,019
35 211 911 Fund	18.30	5.04%	5,024	(284)	4,740	17	4,757
36 213-228 Victims Rights	2.20	0.61%	604	0	604	2	606
37 213-230 PA Special Rev	2.70	0.74%	741	0	741	3	744
38 215-141 Friend of the Court	17.50	4.82%	4,804	0	4,804	17	4,821
41 221-XXX Health Department	35.60	9.81%	9,773	(4,742)	5,031	34	5,064
42 222-XXX Mental Health	76.90	21.20%	21,110	(25,204)	(4,094)	73	(4,021)
43 223-XXX Pers. Care-Aide	15.70	4.33%	4,310	0	4,310	15	4,325
44 224-XXX Animal Control	3.80	1.05%	1,043	0	1,043	4	1,047
46 231-XXX M.H. Court	0.30	0.08%	82	0	82	0	83
47 242-XXX Remonumentation Grant	0.90	0.25%	247	0	247	1	248
49 255-XXX Concealed Pistol	0.60	0.17%	165	0	165	1	165
50 256-XXX Reg of Deeds Automation	0.50	0.14%	137	0	137	0	138
53 260-XXX Emergency Manager	0.90	0.25%	247	0	247	1	248
54 261-XXX Community Grants	2.80	0.77%	769	0	769	3	771
57 263-XXX Police Contracts	17.90	4.93%	4,914	0	4,914	17	4,931
58 264-301 Sheriff	0.30	0.08%	82	0	82	0	83
61 264-331 Marine Safety	0.30	0.08%	82	0	82	0	83
67 266-304 D.A.R.E. Grant	2.00	0.55%	549	0	549	2	551
83 292-XXX 293-XXX Child Care Fund	3.40	0.94%	933	0	933	3	937
85 295-XXX Soldiers Relief	3.90	1.07%	1,071	0	1,071	4	1,074
86 296-XXX Soil & Sed	1.60	0.44%	439	0	439	2	441
87 298-XXX Family Cont Coord	0.30	0.08%	82	0	82	0	83
88 299-XXX Comm Collaborat	0.40	0.11%	110	0	110	0	110
95 532-XXX Foreclosure	1.20	0.33%	329	0	329	1	331
98 638-XXX DrainEquipment	0.60	0.17%	165	0	165	1	165

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Termination Payoff Allocations

Dept:7 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	362.80	100.00%	99,594	(83,648)	15,946	323	16,269
Direct Bills					83,648		83,648
<b>Total</b>					<b>\$99,594</b>		<b>\$99,917</b>

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

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Allocation Summary

Dept:7 101-259 Accounting

Department	General Accounting	Accounts Payable	Payroll	Termination Payoff	Total
0 Direct Billed	\$0	\$0	\$0	\$83,648	\$83,648
2 101-102 Administration	1,144	820	844	714	3,522
3 101-210 Professional Services	1,409	195	0	0	1,604
4 101-229 Prosecuting Attorney	2,049	2,584	3,343	(4,803)	3,173
5 101-253 Treasurer	4,438	749	1,590	1,345	8,122
6 101-258 Computer Operations	548	142	0	0	690
7 101-259 Accounting	1,757	829	1,428	1,208	5,222
8 101-264 Utilities	974	1,006	0	0	1,980
9 101-265 Building & Grounds	2,718	3,907	1,600	1,295	9,519
10 101-954 Insurance	1,011	65	0	0	1,076
11 101-101 Board of Commissioners	362	740	2,383	1,928	5,413
12 101-131 Circuit Court	3,063	3,621	5,617	(2,433)	9,868
13 101-136 District Court	1,198	1,850	6,843	(1,182)	8,708
14 101-145 Jury Board	51	104	0	0	155
15 101-147 Indegent Counsel	3,408	4,205	0	0	7,613
16 101-148 Probate Court	22	13	0	0	35
17 101-151 Adult Probation	86	175	0	0	261
18 101-191 Elections	470	795	0	0	1,265
19 101-215 Clerk	15,112	1,356	2,689	2,176	21,333
20 101-225 Equalization	267	545	306	248	1,366
21 101-236 Register of Deeds	2,535	753	1,328	1,074	5,690
22 101-275 Drain Commissioner	388	792	987	(2,758)	(591)
23 101-301 Sheriff Administration	1,745	3,225	10,315	(14,729)	556
24 101-315 Crime Justice Training	16	16	0	0	32
25 101-351 Jail	1,039	1,914	10,179	2,778	15,911
26 101-445 Drain-at-large	2	3	0	0	5
27 101-648 Medical Examiner	569	1,068	102	83	1,821
28 101-731 MSU Extension	318	649	647	523	2,137
29 101-801 Planning	25	52	0	0	77
30 101-803 County Memberships	5	10	0	0	15
31 101-851 LDC Development	2	3	0	0	5
32 201-449 Road Commission	513	610	0	0	1,123
33 207-697 208-691 Parks & Rec	941	1,538	1,260	1,019	4,758
34 209 Polly Ann Trail	25	42	0	0	68
35 211 911 Fund	1,418	2,242	6,230	4,757	14,647
36 213-228 Victims Rights	1,251	2,424	749	606	5,030
37 213-230 PA Special Rev	0	0	919	744	1,663
38 215-141 Friend of the Court	3,341	1,684	5,958	4,821	15,803
40 216-134 Marriage Counseling	871	39	0	0	910
41 221-XXX Health Department	3,112	3,767	12,119	5,064	24,063
42 222-XXX Mental Health	13,185	24,816	26,179	(4,021)	60,159

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Allocation Summary**

**Dept:7 101-259 Accounting**

Department	General Accounting	Accounts Payable	Payroll	Termination Payoff	Total
43 223-XXX Pers. Care-Aide	\$1,395	\$2,567	\$5,345	\$4,325	\$13,632
44 224-XXX Animal Control	965	1,074	1,294	1,047	4,379
45 227-XXX Environmental Recycling	73	32	0	0	106
46 231-XXX M.H. Court	490	960	102	83	1,635
47 242-XXX Remonumentation Grant	261	526	306	248	1,341
49 255-XXX Concealed Pistol	4,377	428	204	165	5,175
50 256-XXX Reg of Deeds Automation	653	526	170	138	1,487
51 257-XXX Budget Stabilization	70	39	0	0	109
52 259-XXX Rental Property	218	263	0	0	481
53 260-XXX Emergency Manager	407	707	306	248	1,669
54 261-XXX Community Grants	4,574	2,612	953	771	8,911
55 262-309 Region Anti-Drug Coord	51	62	0	0	113
56 262-316 Region Anti-Drug Oper	114	185	0	0	299
57 263-XXX Police Contracts	3,659	7,044	6,094	4,931	21,728
58 264-301 Sheriff	10	6	102	83	201
59 264-309 Regional Ant-Drug Coord	3	0	0	0	3
60 264-318 Liquor License Dist	5	0	0	0	5
61 264-331 Marine Safety	186	376	0	83	645
62 264-332 SERT	5	3	0	0	8
63 264-335 Dive Team	17	26	0	0	43
64 264-351 Jail/Feeding Prisoners	202	354	0	0	556
65 264-352 Training	49	97	0	0	147
67 266-304 D.A.R.E. Grant	25	52	0	551	628
68 266-305 Road Patrol Grant	337	678	681	0	1,696
69 266-307 Motorcycle Safety	11	0	0	0	11
70 266-309 Regional Anti-Drug	197	389	0	0	586
71 266-351 Jail/Feeding	102	165	0	0	267
72 267-228 Victims Rights	5	0	0	0	5
73 267-229 Prosecutor	68	75	0	0	143
74 267-264 Building Operations	17	29	0	0	47
75 267-301 Sheriff Administration	106	153	0	0	259
76 267-344 Sheriff Forfeit	6	0	0	0	6
77 269-XXX Law Library	99	195	0	0	293
78 274-XXX Community Development	14	16	0	0	31
79 276-XXX Senior Millage	431	156	0	0	586
80 286-XXX Local Reserve Fund	73	45	0	0	119
81 671-XXX M.D.H.H.S.	25	36	0	0	61
82 291-XXX MCF Operations	582	45	0	0	627
83 292-XXX 293-XXX Child Care Fund	2,239	3,430	1,157	937	7,763
84 294-XXX Veterans Trust	56	97	0	0	153
85 295-XXX Soldiers Relief	947	1,136	1,328	1,074	4,485

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Allocation Summary**

**Dept:7 101-259 Accounting**

Department	General Accounting	Accounts Payable	Payroll	Termination Payoff	Total
86 296-XXX Soil & Sed	\$563	\$941	\$545	\$441	\$2,489
87 298-XXX Family Cont Coord	191	360	102	83	736
88 299-XXX Comm Collaborat	232	393	136	110	871
89 360-XXX Drain Fund	2	0	0	0	2
90 361-382 Debt Serv Fund	483	117	0	0	600
91 469 Cap Projects Fund	67	117	0	0	184
92 470 Old Courthouse Restoration	67	10	0	0	76
93 489 Indian Creek Construction	40	78	0	0	118
94 531-XXX Delinquent Tax Fund	16,532	62	0	0	16,594
95 532-XXX Foreclosure	7,001	938	409	331	8,678
96 601-XXX Revolving Drain Fund	73	143	0	0	216
97 617-XXX Treasurer Office Admin	19	39	0	0	58
98 638-XXX DrainEquipment	364	717	204	165	1,451
99 649-XXX CMH Equipment	118	78	0	0	195
100 675-XXX Equip Acquisition	2,554	3,959	0	0	6,513
101 676-XXX Unemployment Insurance	24	49	0	0	73
102 677-XXX Worker's Comp Fund	54	110	0	0	164
103 678-XXX Health Insurance	8,122	11,065	0	0	19,186
104 679-XXX Retiree Health	65	133	0	0	198
106 731-XXX Retirement System	2,950	0	0	0	2,950
107 736-XXX Health Care Services	1,208	101	0	0	1,308
108 801-XXX Special Assessment	339	341	0	0	679
110 All Other	95	133	0	0	228
<b>Total</b>	<b>\$135,672</b>	<b>\$113,816</b>	<b>\$123,052</b>	<b>\$99,917</b>	<b>\$472,458</b>

**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.

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

A. Department Costs

Dept:8 101-264 Utilities

Description		Amount	General Admin	County Complex	Annex	Jail	Health	Historic Courthouse	Storage Building	Other Buildings
<b>Personnel Costs</b>										
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
<b>Subtotal - Personnel Costs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>										
920.010 Old Courthouse	P	5,452	0	0	0	0	0	5,452	0	0
920.020 Annex Building	P	11,330	0	0	11,330	0	0	0	0	0
920.030 Jail	P	138,300	0	0	0	138,300	0	0	0	0
920.040 Register of Deeds	P	1,299	0	0	0	0	0	0	1,299	0
920.060 Complex	P	148,288	0	148,288	0	0	0	0	0	0
920.070 Garage	P	3,154	0	0	0	0	0	0	0	3,154
920.080 315 Clay Street	P	1,178	0	0	0	0	0	0	0	1,178
920.120 MICOA Building	P	41,268	0	0	0	0	41,268	0	0	0
920.000 Cost Allocation	D	6,499	0	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>356,768</b>	<b>0</b>	<b>148,288</b>	<b>11,330</b>	<b>138,300</b>	<b>41,268</b>	<b>5,452</b>	<b>1,299</b>	<b>4,332</b>
<b>Department Cost Total</b>		<b>356,768</b>	<b>0</b>	<b>148,288</b>	<b>11,330</b>	<b>138,300</b>	<b>41,268</b>	<b>5,452</b>	<b>1,299</b>	<b>4,332</b>
<b>Adjustments to Cost</b>										
920.000 Cost Allocation	D	(6,499)	0	0	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(6,499)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>350,269</b>	<b>0</b>	<b>148,288</b>	<b>11,330</b>	<b>138,300</b>	<b>41,268</b>	<b>5,452</b>	<b>1,299</b>	<b>4,332</b>
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$350,269</b>		<b>\$148,288</b>	<b>\$11,330</b>	<b>\$138,300</b>	<b>\$41,268</b>	<b>\$5,452</b>	<b>\$1,299</b>	<b>\$4,332</b>

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

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

Dept:8 101-264 Utilities

Department	First Incoming	Second Incoming	County Complex	Annex	Jail	Health	Historic Courthouse	Storage Building	Other Buildings
3 Accounting Serv	\$571	\$29	\$254	\$19	\$237	\$71	\$9	\$2	\$7
3 Corporation Council	19	1	9	1	8	2	0	0	0
3 Cost Allocation	1,484	96	669	51	624	186	25	6	20
Subtotal - 101-210 Professional Services	2,075	127	932	71	869	259	34	8	27
4 Civil Counsel	574	43	261	20	244	73	10	2	8
Subtotal - 101-229 Prosecuting Attorney	574	43	261	20	244	73	10	2	8
5 Cash Accounting	1,180	169	571	44	533	159	21	5	17
5 Accounts Payable	189	26	91	7	85	25	3	1	3
Subtotal - 101-253 Treasurer	1,369	194	662	51	617	184	24	6	19
7 General Accounting	928	47	412	32	385	115	15	4	12
7 Accounts Payable	959	46	426	33	397	119	16	4	12
Subtotal - 101-259 Accounting	1,887	93	838	64	782	233	31	7	24
10 General Liability	0	112	48	4	44	13	2	0	1
Subtotal - 101-954 Insurance	0	112	48	4	44	13	2	0	1
<b>Total Incoming</b>	<b>5,905</b>	<b>569</b>	<b>2,741</b>	<b>209</b>	<b>2,556</b>	<b>763</b>	<b>101</b>	<b>24</b>	<b>80</b>
<b>C. Total Allocated</b>		<b>\$356,743</b>	<b>\$151,029</b>	<b>\$11,539</b>	<b>\$140,856</b>	<b>\$42,031</b>	<b>\$5,553</b>	<b>\$1,323</b>	<b>\$4,412</b>
			42.34%	3.23%	39.48%	11.78%	1.56%	0.37%	1.24%

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**County Complex Allocations**

**Dept:8 101-264 Utilities**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	1,104	1.93%	\$2,905	\$0	\$2,905	\$0	\$2,905
4 101-229 Prosecuting Attorney	4,435	7.74%	11,669	0	11,669	0	11,669
5 101-253 Treasurer	2,173	3.79%	5,717	0	5,717	0	5,717
6 101-258 Computer Operations	426	0.74%	1,121	0	1,121	0	1,121
7 101-259 Accounting	1,161	2.03%	3,055	0	3,055	0	3,055
9 101-265 Building & Grounds	700	1.22%	1,842	0	1,842	4	1,845
11 101-101 Board of Commissioners	2,317	4.04%	6,096	0	6,096	12	6,108
12 101-131 Circuit Court	13,240	23.10%	34,836	0	34,836	66	34,902
13 101-136 District Court	10,068	17.57%	26,490	0	26,490	51	26,540
17 101-151 Adult Probation	1,689	2.95%	4,444	0	4,444	8	4,452
19 101-215 Clerk	4,092	7.14%	10,766	0	10,766	21	10,787
20 101-225 Equalization	1,345	2.35%	3,539	0	3,539	7	3,546
22 101-275 Drain Commissioner	1,262	2.20%	3,320	0	3,320	6	3,327
25 101-351 Jail	5,284	9.22%	13,903	0	13,903	27	13,929
38 215-141 Friend of the Court	6,145	10.72%	16,168	0	16,168	31	16,199
54 261-XXX Community Grants	750	1.31%	1,973	0	1,973	4	1,977
83 292-XXX 293-XXX Child Care Fund	510	0.89%	1,342	0	1,342	3	1,344
110 All Other	609	1.06%	1,602	0	1,602	3	1,605
<b>Subtotal</b>	<b>57,310</b>	<b>100.00%</b>	<b>150,788</b>	<b>0</b>	<b>150,788</b>	<b>241</b>	<b>151,029</b>
Direct Bills					0		0
<b>Total</b>					<b>\$150,788</b>		<b>\$151,029</b>

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

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Annex Allocations**

**Dept:8 101-264 Utilities**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 101-236 Register of Deeds	2,532	43.30%	\$4,988	\$0	\$4,988	\$8	\$4,996
43 223-XXX Pers. Care-Aide	1,560	26.68%	3,073	0	3,073	5	3,078
85 295-XXX Soldiers Relief	1,179	20.16%	2,323	0	2,323	4	2,326
110 All Other	577	9.87%	1,137	0	1,137	2	1,139
<b>Subtotal</b>	<b>5,848</b>	<b>100.00%</b>	<b>11,521</b>	<b>0</b>	<b>11,521</b>	<b>18</b>	<b>11,539</b>
Direct Bills					0		0
<b>Total</b>					<b>\$11,521</b>		<b>\$11,539</b>

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

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
 11/30/2017

**Jail Allocations**

**Dept:8 101-264 Utilities**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 101-301 Sheriff Administration	7,000	17.54%	\$24,672	\$0	\$24,672	\$39	\$24,712
25 101-351 Jail	32,900	82.46%	115,959	0	115,959	185	116,145
<b>Subtotal</b>	<b>39,900</b>	<b>100.00%</b>	<b>140,632</b>	<b>0</b>	<b>140,632</b>	<b>225</b>	<b>140,856</b>
Direct Bills					0		0
<b>Total</b>					<b>\$140,632</b>		<b>\$140,856</b>

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

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Health Allocations

Dept:8 101-264 Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 101-265 Building & Grounds	2,916	12.06%	\$5,061	\$0	\$5,061	\$8	\$5,069
28 101-731 MSU Extension	3,404	14.08%	5,908	0	5,908	9	5,917
41 221-XXX Health Department	17,668	73.07%	30,662	0	30,662	49	30,711
110 All Other	192	0.79%	333	0	333	1	334
<b>Subtotal</b>	<b>24,180</b>	<b>100.00%</b>	<b>41,964</b>	<b>0</b>	<b>41,964</b>	<b>67</b>	<b>42,031</b>
Direct Bills					0		0
<b>Total</b>					<b>\$41,964</b>		<b>\$42,031</b>

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

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
 11/30/2017

**Historic Courthouse Allocations**

**Dept:8 101-264 Utilities**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
110 All Other	6,990	100.00%	\$5,544	\$0	\$5,544	\$9	\$5,553
<b>Subtotal</b>	<b>6,990</b>	<b>100.00%</b>	<b>5,544</b>	<b>0</b>	<b>5,544</b>	<b>9</b>	<b>5,553</b>
Direct Bills					0		0
<b>Total</b>					<b>\$5,544</b>		<b>\$5,553</b>

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

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Storage Building Allocations**

**Dept:8 101-264 Utilities**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-229 Prosecuting Attorney	516	26.67%	\$352	\$0	\$352	\$0	\$352
11 101-101 Board of Commissioners	224	11.58%	153	0	153	0	153
12 101-131 Circuit Court	243	12.56%	166	0	166	0	166
13 101-136 District Court	952	49.20%	650	0	650	1	651
<b>Subtotal</b>	<b>1,935</b>	<b>100.00%</b>	<b>1,321</b>	<b>0</b>	<b>1,321</b>	<b>2</b>	<b>1,323</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,321</b>		<b>\$1,323</b>

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

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
 11/30/2017

**Other Buildings Allocations**

**Dept:8 101-264 Utilities**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100 675-XXX Equip Acquisition	3,154	72.81%	\$3,207	\$0	\$3,207	\$5	\$3,212
110 All Other	1,178	27.19%	1,198	0	1,198	2	1,200
<b>Subtotal</b>	<b>4,332</b>	<b>100.00%</b>	<b>4,405</b>	<b>0</b>	<b>4,405</b>	<b>7</b>	<b>4,412</b>
Direct Bills					0		0
<b>Total</b>					<b>\$4,405</b>		<b>\$4,412</b>

Basis Units: Dollars of Cost by Building  
 Source: Ledger

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Allocation Summary

Dept:8 101-264 Utilities

Department	County Complex	Annex	Jail	Health	Historic Courthouse	Storage Building	Other Buildings	Total
2 101-102 Administration	\$2,905	\$0	\$0	\$0	\$0	\$0	\$0	\$2,905
4 101-229 Prosecuting Attorney	11,669	0	0	0	0	352	0	12,021
5 101-253 Treasurer	5,717	0	0	0	0	0	0	5,717
6 101-258 Computer Operations	1,121	0	0	0	0	0	0	1,121
7 101-259 Accounting	3,055	0	0	0	0	0	0	3,055
9 101-265 Building & Grounds	1,845	0	0	5,069	0	0	0	6,914
11 101-101 Board of Commissioners	6,108	0	0	0	0	153	0	6,261
12 101-131 Circuit Court	34,902	0	0	0	0	166	0	35,068
13 101-136 District Court	26,540	0	0	0	0	651	0	27,192
17 101-151 Adult Probation	4,452	0	0	0	0	0	0	4,452
19 101-215 Clerk	10,787	0	0	0	0	0	0	10,787
20 101-225 Equalization	3,546	0	0	0	0	0	0	3,546
21 101-236 Register of Deeds	0	4,996	0	0	0	0	0	4,996
22 101-275 Drain Commissioner	3,327	0	0	0	0	0	0	3,327
23 101-301 Sheriff Administration	0	0	24,712	0	0	0	0	24,712
25 101-351 Jail	13,929	0	116,145	0	0	0	0	130,074
28 101-731 MSU Extension	0	0	0	5,917	0	0	0	5,917
38 215-141 Friend of the Court	16,199	0	0	0	0	0	0	16,199
41 221-XXX Health Department	0	0	0	30,711	0	0	0	30,711
43 223-XXX Pers. Care-Aide	0	3,078	0	0	0	0	0	3,078
54 261-XXX Community Grants	1,977	0	0	0	0	0	0	1,977
83 292-XXX 293-XXX Child Care Fund	1,344	0	0	0	0	0	0	1,344
85 295-XXX Soldiers Relief	0	2,326	0	0	0	0	0	2,326
100 675-XXX Equip Acquisition	0	0	0	0	0	0	3,212	3,212
110 All Other	1,605	1,139	0	334	5,553	0	1,200	9,830
<b>Total</b>	<b>\$151,029</b>	<b>\$11,539</b>	<b>\$140,856</b>	<b>\$42,031</b>	<b>\$5,553</b>	<b>\$1,323</b>	<b>\$4,412</b>	<b>\$356,743</b>

**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.
- **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.
-

**Buildings and Grounds 101-265  
Nature and Extent of Service (Continued)**

- **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 to all occupant departments based on their assigned square footages.
- **Central Dispatch (911)** - Maintenance and repairs of the Central Dispatch are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Mental Health Building** - Maintenance and repairs of the Mental Health Building are identified and the costs are allocated to the Other category based on total square footage.
- **Historic Courthouse** - Maintenance and repairs of the Historic Courthouse are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Other Buildings** - Maintenance and repairs of Other County Property are identified and the costs are allocated to the Other category.
- **Phones/ Networks** – The telephone system is a necessary service required by all operating department in order to communicate with clients and other department within the County. Costs for maintaining the telephone system and network is identified within this function and allocated to all departments based on the number of telephone lines assigned.

**Buildings and Grounds 101-265  
Nature and Extent of Service (Continued)**

- **Direct 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 to all users based on the number of collection containers available. In those cases where multiple containers are assigned to departments the allocation is doubled.

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

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

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

A. Department Costs

Dept:9 101-265 Building & Grounds

Description		Amount	General Admin	County Complex	Annex	Jail	Health Building	Garage	Storage	Animal Shelter
<b>Personnel Costs</b>										
Salaries	S1	211,613	0	76,265	8,465	35,212	27,362	3,047	2,497	1,524
Salary % Split			.00%	36.04%	4.00%	16.64%	12.93%	1.44%	1.18%	.72%
Benefits	S	91,013	0	32,801	3,641	15,145	11,768	1,311	1,074	655
<b>Subtotal - Personnel Costs</b>		<b>302,626</b>	<b>0</b>	<b>109,066</b>	<b>12,105</b>	<b>50,357</b>	<b>39,130</b>	<b>4,358</b>	<b>3,571</b>	<b>2,179</b>
<b>Services &amp; Supplies Cost</b>										
728.000 Postage	S	233	0	84	9	39	30	3	3	2
730.000 Office Supplies	S	68	0	25	3	11	9	1	1	0
730.020 Janitorial Supplies	S	125	0	45	5	21	16	2	1	1
730.060 Maintenance Supplies	S	12,620	0	4,548	505	2,100	1,632	182	149	91
743.000 Uniforms	S	657	0	237	26	109	85	9	8	5
744.000 Gas	S	3,259	0	1,175	130	542	421	47	38	23
775.010 R & M Old Courthouse	P	1,388	0	0	0	0	0	0	0	0
755.020 R & M Annex	P	607	0	0	607	0	0	0	0	0
755.035 Jail	P	21,581	0	0	0	21,581	0	0	0	0
755.040 Animal Building	P	1,592	0	0	0	0	0	0	0	1,592
755.050 Reg of Deeds	P	407	0	0	0	0	0	0	407	0
755.060 R & M Lyle Street	P	1	1	0	0	0	0	0	0	0
755.070 R & M Social Services	P	6,237	0	0	0	0	0	0	0	0
755.080 R & M Complex	P	7,301	0	7,301	0	0	0	0	0	0
755.090 R & M Garage	P	414	0	0	0	0	0	414	0	0
755.100 R & M Cedar Street	P	9	5	0	0	0	0	0	0	0
755.120 R & M MICOA Building	P	2,517	0	0	0	0	2,517	0	0	0
813.000 Contracted Services	P	600	600	0	0	0	0	0	0	0
850.000 Telephone	P	2,056	0	0	0	0	0	0	0	0
850.020 Telephone Other	P	3,807	0	0	0	0	0	0	0	0
930.020 Buildings and Grounds Care	P	232,557	3,636	136,794	14,725	28,480	4,820	341	597	1,069
930.120 Micoa - Health	P	58,841	0	0	0	0	58,841	0	0	0
930.120 Vehicle R & M	P	0	0	0	0	0	0	0	0	0

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

A. Department Costs

Dept:9 101-265 Building & Grounds

Description		Amount	General Admin	County Complex	Annex	Jail	Health Building	Garage	Storage	Animal Shelter
933.000 Office Equipment Maint	P	3,041	3,041	0	0	0	0	0	0	0
934.000 Rubbish Removal	P	35,348	19,276	5,715	634	2,639	0	228	187	114
940.000 Cost Allocation	D	52,465	0	0	0	0	0	0	0	0
941.000 Equipment Rental	S	0	0	0	0	0	0	0	0	0
942.000 Vehicle Cost Allocation	D	5,724	0	0	0	0	0	0	0	0
944.000 Technology Licenses	P	9,478	9,478	0	0	0	0	0	0	0
977.000 Machinery & Equipment	P	2,332	2,332	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>465,265</b>	<b>38,368</b>	<b>155,923</b>	<b>16,644</b>	<b>55,523</b>	<b>68,371</b>	<b>1,227</b>	<b>1,391</b>	<b>2,897</b>
<b>Department Cost Total</b>		<b>767,891</b>	<b>38,368</b>	<b>264,990</b>	<b>28,750</b>	<b>105,880</b>	<b>107,501</b>	<b>5,585</b>	<b>4,962</b>	<b>5,076</b>
Adjustments to Cost										
940.000 Cost Allocation	D	(52,465)	0	0	0	0	0	0	0	0
942.000 Vehicle Cost Allocation	D	(5,724)	0	0	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(58,189)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>709,702</b>	<b>38,368</b>	<b>264,990</b>	<b>28,750</b>	<b>105,880</b>	<b>107,501</b>	<b>5,585</b>	<b>4,962</b>	<b>5,076</b>
General Admin Distribution			(38,368)	15,145	1,643	6,051	6,144	319	284	290
<b>Grand Total</b>		<b>\$709,702</b>		<b>\$280,134</b>	<b>\$30,393</b>	<b>\$111,931</b>	<b>\$113,645</b>	<b>\$5,904</b>	<b>\$5,246</b>	<b>\$5,366</b>

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

A. Department Costs

Dept:9 101-265 Building & Grounds

Description		Amount	Social Services	Central Dispatch	Mental Health	Historic Old Courthouse	Other Buildings	Phone/Network	Direct Services
Personnel Costs									
Salaries	S1	211,613	16,485	6,179	31,763	0	2,814	0	0
<i>Salary % Split</i>			<i>7.79%</i>	<i>2.92%</i>	<i>15.01%</i>	<i>.00%</i>	<i>1.33%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	91,013	7,090	2,658	13,661	0	1,210	0	0
Subtotal - Personnel Costs		302,626	23,575	8,837	45,424	0	4,025	0	0
Services & Supplies Cost									
728.000 Postage	S	233	18	7	35	0	3	0	0
730.000 Office Supplies	S	68	5	2	10	0	1	0	0
730.020 Janitorial Supplies	S	125	10	4	19	0	2	0	0
730.060 Maintenance Supplies	S	12,620	983	369	1,894	0	168	0	0
743.000 Uniforms	S	657	51	19	99	0	9	0	0
744.000 Gas	S	3,259	254	95	489	0	43	0	0
775.010 R & M Old Courthouse	P	1,388	0	0	0	1,388	0	0	0
755.020 R & M Annex	P	607	0	0	0	0	0	0	0
755.035 Jail	P	21,581	0	0	0	0	0	0	0
755.040 Animal Building	P	1,592	0	0	0	0	0	0	0
755.050 Reg of Deeds	P	407	0	0	0	0	0	0	0
755.060 R & M Lyle Street	P	1	0	0	0	0	0	0	0
755.070 R & M Social Services	P	6,237	6,237	0	0	0	0	0	0
755.080 R & M Complex	P	7,301	0	0	0	0	0	0	0
755.090 R & M Garage	P	414	0	0	0	0	0	0	0
755.100 R & M Cedar Street	P	9	0	0	0	0	5	0	0
755.120 R & M MICOA Building	P	2,517	0	0	0	0	0	0	0
813.000 Contracted Services	P	600	0	0	0	0	0	0	0
850.000 Telephone	P	2,056	0	0	0	0	0	2,056	0
850.020 Telephone Other	P	3,807	0	0	0	0	0	3,807	0
930.020 Buildings and Grounds Care	P	232,557	32,326	4,910	0	2,815	250	1,794	0
930.120 Micoa - Health	P	58,841	0	0	0	0	0	0	0
930.120 Vehicle R & M	P	0	0	0	0	0	0	0	0

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

A. Department Costs

Dept:9 101-265 Building & Grounds

Description		Amount	Social Services	Central Dispatch	Mental Health	Historic Old Courthouse	Other Buildings	Phone/Network	Direct Services
933.000 Office Equipment Maint	P	3,041	0	0	0	0	0	0	0
934.000 Rubbish Removal	P	35,348	1,235	0	0	0	0	0	5,320
940.000 Cost Allocation	D	52,465	0	0	0	0	0	0	0
941.000 Equipment Rental	S	0	0	0	0	0	0	0	0
942.000 Vehicle Cost Allocation	D	5,724	0	0	0	0	0	0	0
944.000 Technology Licenses	P	9,478	0	0	0	0	0	0	0
977.000 Machinery & Equipment	P	2,332	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>465,265</b>	<b>41,119</b>	<b>5,405</b>	<b>2,546</b>	<b>4,203</b>	<b>480</b>	<b>7,657</b>	<b>5,320</b>
<b>Department Cost Total</b>		<b>767,891</b>	<b>64,694</b>	<b>14,242</b>	<b>47,970</b>	<b>4,203</b>	<b>4,505</b>	<b>7,657</b>	<b>5,320</b>
Adjustments to Cost									
940.000 Cost Allocation	D	(52,465)	0	0	0	0	0	0	0
942.000 Vehicle Cost Allocation	D	(5,724)	0	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(58,189)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>709,702</b>	<b>64,694</b>	<b>14,242</b>	<b>47,970</b>	<b>4,203</b>	<b>4,505</b>	<b>7,657</b>	<b>5,320</b>
General Admin Distribution			3,697	814	2,742	240	257	438	304
<b>Grand Total</b>		<b>\$709,702</b>	<b>\$68,391</b>	<b>\$15,056</b>	<b>\$50,712</b>	<b>\$4,443</b>	<b>\$4,762</b>	<b>\$8,095</b>	<b>\$5,624</b>

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

B. Incoming Costs - (Default Spread Expense%)

Dept:9 101-265 Building & Grounds

Department	First Incoming	Second Incoming	County Complex	Annex	Jail	Health Building	Garage	Storage	Animal Shelter	Social Services
1 County Complex	\$3,626	\$13	\$1,436	\$156	\$574	\$583	\$30	\$27	\$28	\$351
1 Health Building	1,440	5	570	62	228	231	12	11	11	139
Subtotal - Building Depreciation	5,066	18	2,007	218	802	814	42	38	38	490
2 Administration	2,883	276	1,247	135	498	506	26	23	24	304
Subtotal - 101-102 Administration	2,883	276	1,247	135	498	506	26	23	24	304
3 Accounting Serv	1,592	82	661	72	264	268	14	12	13	161
3 Corporation Council	41	2	17	2	7	7	0	0	0	4
3 Labor Relations	424	21	176	19	70	71	4	3	3	43
3 Cost Allocation	2,969	193	1,248	135	499	506	26	23	24	305
3 HR Physicals	7	0	3	0	1	1	0	0	0	1
Subtotal - 101-210 Professional Services	5,033	298	2,104	228	841	854	44	39	40	514
4 Civil Counsel	1,218	91	517	56	206	210	11	10	10	126
Subtotal - 101-229 Prosecuting Attorneys	1,218	91	517	56	206	210	11	10	10	126
5 Cash Accounting	1,971	282	889	96	355	361	19	17	17	217
5 Accounts Payable	734	99	329	36	131	134	7	6	6	80
Subtotal - 101-253 Treasurer	2,705	381	1,218	132	487	494	26	23	23	297
6 Network Support	1,331	48	544	59	217	221	11	10	10	133
6 Desk Top Support	1,239	52	509	55	204	207	11	10	10	124
Subtotal - 101-258 Computer Operator	2,569	100	1,054	114	421	427	22	20	20	257
7 General Accounting	2,587	130	1,073	116	429	435	23	20	21	262
7 Accounts Payable	3,726	180	1,542	167	616	626	33	29	30	376
7 Payroll	1,525	75	632	69	252	256	13	12	12	154
7 Termination Payoff	1,290	4	511	55	204	207	11	10	10	125
Subtotal - 101-259 Accounting	9,129	390	3,757	408	1,501	1,524	79	70	72	917
8 County Complex	1,842	4	728	79	291	295	15	14	14	178
8 Health	5,061	8	2,001	217	799	812	42	37	38	488
Subtotal - 101-264 Utilities	6,902	12	2,729	296	1,090	1,107	58	51	52	666
9 County Complex	0	3,593	1,418	154	567	575	30	27	27	346

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

B. Incoming Costs - (Default Spread Expense%)

Dept:9 101-265 Building & Grounds

Department	First Incoming	Second Incoming	County Complex	Annex	Jail	Health Building	Garage	Storage	Animal Shelter	Social Services
9 Health Building	\$0	\$14,391	\$5,680	\$616	\$2,270	\$2,304	\$120	\$106	\$109	\$1,387
9 Phone/Network	0	67	26	3	11	11	1	0	1	6
Subtotal - 101-265 Building & Grounds	0	18,050	7,125	773	2,847	2,890	150	133	136	1,739
10 General Liability	0	238	94	10	38	38	2	2	2	23
10 Vehilce Insurance	0	1,431	565	61	226	229	12	11	11	138
10 Pubilic Officials Liability	0	440	174	19	69	70	4	3	3	42
10 County Complex Property	0	193	76	8	30	31	2	1	1	19
10 Health Building Property	0	590	233	25	93	95	5	4	4	57
Subtotal - 101-954 Insurance	0	2,892	1,142	124	456	463	24	21	22	279
<b>Total Incoming</b>	<b>35,507</b>	<b>22,508</b>	<b>22,900</b>	<b>2,484</b>	<b>9,150</b>	<b>9,290</b>	<b>483</b>	<b>429</b>	<b>439</b>	<b>5,591</b>
<b>C. Total Allocated</b>		<b>\$767,717</b>	<b>\$303,034</b>	<b>\$32,877</b>	<b>\$121,081</b>	<b>\$122,935</b>	<b>\$6,387</b>	<b>\$5,675</b>	<b>\$5,805</b>	<b>\$73,982</b>
			39.47%	4.28%	15.77%	16.01%	0.83%	0.74%	0.76%	9.64%

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

B. Incoming Costs - (Default Spread Expense%)

Dept:9 101-265 Building & Grounds

Department	First Incoming	Second Incoming	Central Dispatch	Mental Health	Historic Old Courthouse	Other Buildings	Phone/Network	Direct Services
1 County Complex	\$3,626	\$13	\$77	\$260	\$23	\$24	\$42	\$29
1 Health Building	1,440	5	31	103	9	10	16	11
Subtotal - Building Depreciation	5,066	18	108	363	32	34	58	40
2 Administration	2,883	276	67	226	20	21	36	25
Subtotal - 101-102 Administration	2,883	276	67	226	20	21	36	25
3 Accounting Serv	1,592	82	36	120	10	11	19	13
3 Corporation Council	41	2	1	3	0	0	0	0
3 Labor Relations	424	21	9	32	3	3	5	4
3 Cost Allocation	2,969	193	67	226	20	21	36	25
3 HR Physicals	7	0	0	1	0	0	0	0
Subtotal - 101-210 Professional Services	5,033	298	113	381	33	36	61	42
4 Civil Counsel	1,218	91	28	94	8	9	15	10
Subtotal - 101-229 Prosecuting Attorney	1,218	91	28	94	8	9	15	10
5 Cash Accounting	1,971	282	48	161	14	15	26	18
5 Accounts Payable	734	99	18	60	5	6	10	7
Subtotal - 101-253 Treasurer	2,705	381	65	221	19	21	35	24
6 Network Support	1,331	48	29	99	9	9	16	11
6 Desk Top Support	1,239	52	27	92	8	9	15	10
Subtotal - 101-258 Computer Operator	2,569	100	57	191	17	18	30	21
7 General Accounting	2,587	130	58	194	17	18	31	22
7 Accounts Payable	3,726	180	83	279	24	26	45	31
7 Payroll	1,525	75	34	114	10	11	18	13
7 Termination Payoff	1,290	4	27	93	8	9	15	10
Subtotal - 101-259 Accounting	9,129	390	202	680	60	64	109	75
8 County Complex	1,842	4	39	132	12	12	21	15
8 Health	5,061	8	108	362	32	34	58	40
Subtotal - 101-264 Utilities	6,902	12	147	494	43	46	79	55
9 County Complex	0	3,593	76	257	22	24	41	28

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

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

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

Department	First Incoming	Second Incoming	Central Dispatch	Mental Health	Historic Old Courthouse	Other Buildings	Phone/Netwo rk	Direct Services
9 Health Building	\$0	\$14,391	\$305	\$1,028	\$90	\$97	\$164	\$114
9 Phone/Network	0	67	1	5	0	0	1	1
Subtotal - 101-265 Building & Grounds	0	18,050	383	1,290	113	121	206	143
10 General Liability	0	238	5	17	1	2	3	2
10 Vehilce Insurance	0	1,431	30	102	9	10	16	11
10 Pubilic Officials Liability	0	440	9	31	3	3	5	3
10 County Complex Property	0	193	4	14	1	1	2	2
10 Health Building Property	0	590	13	42	4	4	7	5
Subtotal - 101-954 Insurance	0	2,892	61	207	18	19	33	23
<b>Total Incoming</b>	<b>35,507</b>	<b>22,508</b>	<b>1,231</b>	<b>4,145</b>	<b>363</b>	<b>389</b>	<b>662</b>	<b>460</b>
<b>C. Total Allocated</b>		<b>\$767,717</b>	<b>\$16,287</b>	<b>\$54,857</b>	<b>\$4,806</b>	<b>\$5,152</b>	<b>\$8,756</b>	<b>\$6,084</b>
			2.12%	7.15%	0.63%	0.67%	1.14%	0.79%

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

County Complex Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	1,104	1.93%	\$5,666	\$0	\$5,666	\$0	\$5,666
4 101-229 Prosecuting Attorney	4,435	7.74%	22,763	0	22,763	0	22,763
5 101-253 Treasurer	2,173	3.79%	11,153	0	11,153	0	11,153
6 101-258 Computer Operations	426	0.74%	2,186	0	2,186	0	2,186
7 101-259 Accounting	1,161	2.03%	5,959	0	5,959	0	5,959
9 101-265 Building & Grounds	700	1.22%	3,593	0	3,593	0	3,593
11 101-101 Board of Commissioners	2,317	4.04%	11,892	0	11,892	435	12,327
12 101-131 Circuit Court	13,240	23.10%	67,956	0	67,956	2,486	70,442
13 101-136 District Court	10,068	17.57%	51,675	0	51,675	1,891	53,566
17 101-151 Adult Probation	1,689	2.95%	8,669	0	8,669	317	8,986
19 101-215 Clerk	4,092	7.14%	21,003	0	21,003	768	21,771
20 101-225 Equalization	1,345	2.35%	6,903	0	6,903	253	7,156
22 101-275 Drain Commissioner	1,262	2.20%	6,477	0	6,477	237	6,714
25 101-351 Jail	5,284	9.22%	27,121	0	27,121	992	28,113
38 215-141 Friend of the Court	6,145	10.72%	31,540	0	31,540	1,154	32,694
54 261-XXX Community Grants	750	1.31%	3,849	0	3,849	141	3,990
83 292-XXX 293-XXX Child Care Fund	510	0.89%	2,618	0	2,618	96	2,713
110 All Other	609	1.06%	3,126	0	3,126	114	3,240
<b>Subtotal</b>	<b>57,310</b>	<b>100.00%</b>	<b>294,150</b>	<b>0</b>	<b>294,150</b>	<b>8,884</b>	<b>303,034</b>
Direct Bills					0		0
<b>Total</b>					<b>\$294,150</b>		<b>\$303,034</b>

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

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Annex Allocations**

**Dept:9 101-265 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%	\$13,817	\$0	\$13,817	\$417	\$14,235
43 223-XXX Pers. Care-Aide	1,560	26.68%	8,513	0	8,513	257	8,770
85 295-XXX Soldiers Relief	1,179	20.16%	6,434	0	6,434	194	6,628
110 All Other	577	9.87%	3,149	0	3,149	95	3,244
<b>Subtotal</b>	<b>5,848</b>	<b>100.00%</b>	<b>31,913</b>	<b>0</b>	<b>31,913</b>	<b>964</b>	<b>32,877</b>
Direct Bills					0		0
<b>Total</b>					<b>\$31,913</b>		<b>\$32,877</b>

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

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Jail Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 101-301 Sheriff Administration	7,000	17.54%	\$20,619	\$0	\$20,619	\$623	\$21,242
25 101-351 Jail	32,900	82.46%	96,911	0	96,911	2,927	99,838
<b>Subtotal</b>	<b>39,900</b>	<b>100.00%</b>	<b>117,531</b>	<b>0</b>	<b>117,531</b>	<b>3,550</b>	<b>121,081</b>
Direct Bills					0		0
<b>Total</b>					<b>\$117,531</b>		<b>\$121,081</b>

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

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Health Building Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 101-265 Building & Grounds	2,916	12.06%	\$14,391	\$0	\$14,391	\$0	\$14,391
28 101-731 MSU Extension	3,404	14.08%	16,799	0	16,799	577	17,376
41 221-XXX Health Department	17,668	73.07%	87,193	0	87,193	2,995	90,188
110 All Other	192	0.79%	948	0	948	33	980
<b>Subtotal</b>	<b>24,180</b>	<b>100.00%</b>	<b>119,330</b>	<b>0</b>	<b>119,330</b>	<b>3,604</b>	<b>122,935</b>
Direct Bills					0		0
<b>Total</b>					<b>\$119,330</b>		<b>\$122,935</b>

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

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Garage Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100 675-XXX Equip Acquisition	3,456	100.00%	\$6,200	\$0	\$6,200	\$187	\$6,387
<b>Subtotal</b>	3,456	100.00%	6,200	0	6,200	187	6,387
Direct Bills					0		0
<b>Total</b>					<b>\$6,200</b>		<b>\$6,387</b>

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

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Storage Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-229 Prosecuting Attorney	516	26.67%	\$1,469	\$0	\$1,469	\$0	\$1,469
11 101-101 Board of Commissioners	224	11.58%	638	0	638	26	664
12 101-131 Circuit Court	243	12.56%	692	0	692	28	720
13 101-136 District Court	952	49.20%	2,710	0	2,710	112	2,822
<b>Subtotal</b>	1,935	100.00%	5,508	0	5,508	166	5,675
Direct Bills					0		0
<b>Total</b>					<b>\$5,508</b>		<b>\$5,675</b>

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

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Animal Shelter Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
44 224-XXX Animal Control	100	100.00%	\$5,635	\$0	\$5,635	\$170	\$5,805
<b>Subtotal</b>	100	100.00%	5,635	0	5,635	170	5,805
Direct Bills					0		0
<b>Total</b>					<b>\$5,635</b>		<b>\$5,805</b>

Basis Units: Direct Assignment  
Source: Buildings and Grounds Department

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Social Services Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
109 FIA Sace	100	100.00%	\$71,813	\$0	\$71,813	\$2,169	\$73,982
<b>Subtotal</b>	100	100.00%	71,813	0	71,813	2,169	73,982
Direct Bills					0		0
<b>Total</b>					<b>\$71,813</b>		<b>\$73,982</b>

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

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Central Dispatch Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35 211 911 Fund	100	100.00%	\$15,809	\$0	\$15,809	\$477	\$16,287
<b>Subtotal</b>	100	100.00%	15,809	0	15,809	477	16,287
Direct Bills					0		0
<b>Total</b>					<b>\$15,809</b>		<b>\$16,287</b>

Basis Units: Direct Assignment  
Source: Buildings and Grounds Department

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Mental Health Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
42 222-XXX Mental Health	34,852	96.81%	\$51,551	\$0	\$51,551	\$1,557	\$53,108
110 All Other	1,148	3.19%	1,698	0	1,698	51	1,749
<b>Subtotal</b>	<b>36,000</b>	<b>100.00%</b>	<b>53,249</b>	<b>0</b>	<b>53,249</b>	<b>1,608</b>	<b>54,857</b>
Direct Bills					0		0
<b>Total</b>					<b>\$53,249</b>		<b>\$54,857</b>

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

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
 11/30/2017

**Historic Old Courthouse Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
110 All Other	6,690	100.00%	\$4,666	\$0	\$4,666	\$141	\$4,806
<b>Subtotal</b>	6,690	100.00%	4,666	0	4,666	141	4,806
Direct Bills					0		0
<b>Total</b>					<b>\$4,666</b>		<b>\$4,806</b>

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

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Other Buildings Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
110 All Other	3,200	100.00%	\$5,001	\$0	\$5,001	\$151	\$5,152
<b>Subtotal</b>	3,200	100.00%	5,001	0	5,001	151	5,152
Direct Bills					0		0
<b>Total</b>					<b>\$5,001</b>		<b>\$5,152</b>

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

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Phone/Network Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	9	1.77%	\$151	\$0	\$151	\$0	\$151
4 101-229 Prosecuting Attorney	19	3.74%	318	0	318	0	318
5 101-253 Treasurer	5	0.98%	84	0	84	0	84
6 101-258 Computer Operations	1	0.20%	17	0	17	0	17
7 101-259 Accounting	5	0.98%	84	0	84	0	84
9 101-265 Building & Grounds	4	0.79%	67	0	67	0	67
11 101-101 Board of Commissioners	8	1.57%	134	0	134	4	138
12 101-131 Circuit Court	33	6.50%	552	0	552	18	570
13 101-136 District Court	29	5.71%	485	0	485	16	501
17 101-151 Adult Probation	13	2.56%	218	0	218	7	225
19 101-215 Clerk	8	1.57%	134	0	134	4	138
20 101-225 Equalization	4	0.79%	67	0	67	2	69
21 101-236 Register of Deeds	11	2.17%	184	0	184	6	190
22 101-275 Drain Commissioner	7	1.38%	117	0	117	4	121
23 101-301 Sheriff Administration	38	7.48%	636	0	636	21	657
25 101-351 Jail	36	7.09%	602	0	602	20	622
28 101-731 MSU Extension	17	3.35%	284	0	284	9	294
38 215-141 Friend of the Court	30	5.91%	502	0	502	17	519
41 221-XXX Health Department	77	15.16%	1,288	0	1,288	43	1,331
42 222-XXX Mental Health	113	22.24%	1,891	0	1,891	62	1,953
43 223-XXX Pers. Care-Aide	3	0.59%	50	0	50	2	52
44 224-XXX Animal Control	4	0.79%	67	0	67	2	69
53 260-XXX Emergency Manager	1	0.20%	17	0	17	1	17
54 261-XXX Community Grants	3	0.59%	50	0	50	2	52
57 263-XXX Police Contracts	17	3.35%	284	0	284	9	294
58 264-301 Sheriff	1	0.20%	17	0	17	1	17
67 266-304 D.A.R.E. Grant	2	0.39%	33	0	33	1	35
78 274-XXX Community Development	2	0.39%	33	0	33	1	35
83 292-XXX 293-XXX Child Care Fund	2	0.39%	33	0	33	1	35
85 295-XXX Soldiers Relief	5	0.98%	84	0	84	3	86
95 532-XXX Foreclosure	1	0.20%	17	0	17	1	17
<b>Subtotal</b>	<b>508</b>	<b>100.00%</b>	<b>8,500</b>	<b>0</b>	<b>8,500</b>	<b>257</b>	<b>8,756</b>
Direct Bills					0		0
<b>Total</b>					<b>\$8,500</b>		<b>\$8,756</b>

Basis Units: Number of Lines By Department  
Source: Phone Directory

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Direct Services Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	2	11.76%	\$695	\$0	\$695	\$0	\$695
4 101-229 Prosecuting Attorney	2	11.76%	695	0	695	0	695
5 101-253 Treasurer	1	5.88%	347	0	347	0	347
7 101-259 Accounting	1	5.88%	347	0	347	0	347
11 101-101 Board of Commissioners	1	5.88%	347	0	347	16	364
12 101-131 Circuit Court	1	5.88%	347	0	347	16	364
13 101-136 District Court	2	11.76%	695	0	695	32	727
17 101-151 Adult Probation	1	5.88%	347	0	347	16	364
19 101-215 Clerk	1	5.88%	347	0	347	16	364
20 101-225 Equalization	1	5.88%	347	0	347	16	364
22 101-275 Drain Commissioner	1	5.88%	347	0	347	16	364
38 215-141 Friend of the Court	2	11.76%	695	0	695	32	727
83 292-XXX 293-XXX Child Care Fund	1	5.88%	347	0	347	16	364
<b>Subtotal</b>	<b>17</b>	<b>100.00%</b>	<b>5,906</b>	<b>0</b>	<b>5,906</b>	<b>178</b>	<b>6,084</b>
Direct Bills					0		0
<b>Total</b>					<b>\$5,906</b>		<b>\$6,084</b>

Basis Units: Dollar Amount of specific Services by Department  
Source: Paid Invoices

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Allocation Summary

Dept:9 101-265 Building & Grounds

Department	County Complex	Annex	Jail	Health Building	Garage	Storage	Animal Shelter	Social Services	Central Dispatch	Mental Health
2 101-102 Administration	\$5,666	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 101-229 Prosecuting Attorney	22,763	0	0	0	0	1,469	0	0	0	0
5 101-253 Treasurer	11,153	0	0	0	0	0	0	0	0	0
6 101-258 Computer Operations	2,186	0	0	0	0	0	0	0	0	0
7 101-259 Accounting	5,959	0	0	0	0	0	0	0	0	0
9 101-265 Building & Grounds	3,593	0	0	14,391	0	0	0	0	0	0
11 101-101 Board of Commissioners	12,327	0	0	0	0	664	0	0	0	0
12 101-131 Circuit Court	70,442	0	0	0	0	720	0	0	0	0
13 101-136 District Court	53,566	0	0	0	0	2,822	0	0	0	0
17 101-151 Adult Probation	8,986	0	0	0	0	0	0	0	0	0
19 101-215 Clerk	21,771	0	0	0	0	0	0	0	0	0
20 101-225 Equalization	7,156	0	0	0	0	0	0	0	0	0
21 101-236 Register of Deeds	0	14,235	0	0	0	0	0	0	0	0
22 101-275 Drain Commissioner	6,714	0	0	0	0	0	0	0	0	0
23 101-301 Sheriff Administration	0	0	21,242	0	0	0	0	0	0	0
25 101-351 Jail	28,113	0	99,838	0	0	0	0	0	0	0
28 101-731 MSU Extension	0	0	0	17,376	0	0	0	0	0	0
35 211 911 Fund	0	0	0	0	0	0	0	0	16,287	0
38 215-141 Friend of the Court	32,694	0	0	0	0	0	0	0	0	0
41 221-XXX Health Department	0	0	0	90,188	0	0	0	0	0	0
42 222-XXX Mental Health	0	0	0	0	0	0	0	0	0	53,108
43 223-XXX Pers. Care-Aide	0	8,770	0	0	0	0	0	0	0	0
44 224-XXX Animal Control	0	0	0	0	0	0	5,805	0	0	0
53 260-XXX Emergency Manager	0	0	0	0	0	0	0	0	0	0
54 261-XXX Community Grants	3,990	0	0	0	0	0	0	0	0	0
57 263-XXX Police Contracts	0	0	0	0	0	0	0	0	0	0
58 264-301 Sheriff	0	0	0	0	0	0	0	0	0	0
67 266-304 D.A.R.E. Grant	0	0	0	0	0	0	0	0	0	0
78 274-XXX Community Development	0	0	0	0	0	0	0	0	0	0
83 292-XXX 293-XXX Child Care Fund	2,713	0	0	0	0	0	0	0	0	0
85 295-XXX Soldiers Relief	0	6,628	0	0	0	0	0	0	0	0
95 532-XXX Foreclosure	0	0	0	0	0	0	0	0	0	0
100 675-XXX Equip Acquisition	0	0	0	0	6,387	0	0	0	0	0
109 FIA Sace	0	0	0	0	0	0	0	73,982	0	0
110 All Other	3,240	3,244	0	980	0	0	0	0	0	1,749
<b>Total</b>	<b>\$303,034</b>	<b>\$32,877</b>	<b>\$121,081</b>	<b>\$122,935</b>	<b>\$6,387</b>	<b>\$5,675</b>	<b>\$5,805</b>	<b>\$73,982</b>	<b>\$16,287</b>	<b>\$54,857</b>

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Allocation Summary**

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

Department	Historic Old Courthouse	Other Buildings	Phone/Netwo rk	Direct Services	Total
2 101-102 Administration	\$0	\$0	\$151	\$695	\$6,512
4 101-229 Prosecuting Attorney	0	0	318	695	25,245
5 101-253 Treasurer	0	0	84	347	11,584
6 101-258 Computer Operations	0	0	17	0	2,203
7 101-259 Accounting	0	0	84	347	6,390
9 101-265 Building & Grounds	0	0	67	0	18,050
11 101-101 Board of Commissioners	0	0	138	364	13,493
12 101-131 Circuit Court	0	0	570	364	72,096
13 101-136 District Court	0	0	501	727	57,616
17 101-151 Adult Probation	0	0	225	364	9,574
19 101-215 Clerk	0	0	138	364	22,273
20 101-225 Equalization	0	0	69	364	7,589
21 101-236 Register of Deeds	0	0	190	0	14,425
22 101-275 Drain Commissioner	0	0	121	364	7,199
23 101-301 Sheriff Administration	0	0	657	0	21,899
25 101-351 Jail	0	0	622	0	128,574
28 101-731 MSU Extension	0	0	294	0	17,670
35 211 911 Fund	0	0	0	0	16,287
38 215-141 Friend of the Court	0	0	519	727	33,940
41 221-XXX Health Department	0	0	1,331	0	91,519
42 222-XXX Mental Health	0	0	1,953	0	55,061
43 223-XXX Pers. Care-Aide	0	0	52	0	8,822
44 224-XXX Animal Control	0	0	69	0	5,874
53 260-XXX Emergency Manager	0	0	17	0	17
54 261-XXX Community Grants	0	0	52	0	4,042
57 263-XXX Police Contracts	0	0	294	0	294
58 264-301 Sheriff	0	0	17	0	17
67 266-304 D.A.R.E. Grant	0	0	35	0	35
78 274-XXX Community Development	0	0	35	0	35
83 292-XXX 293-XXX Child Care Fund	0	0	35	364	3,112
85 295-XXX Soldiers Relief	0	0	86	0	6,715
95 532-XXX Foreclosure	0	0	17	0	17
100 675-XXX Equip Acquisition	0	0	0	0	6,387
109 FIA Sace	0	0	0	0	73,982
110 All Other	4,806	5,152	0	0	19,172
<b>Total</b>	<b>\$4,806</b>	<b>\$5,152</b>	<b>\$8,756</b>	<b>\$6,084</b>	<b>\$767,717</b>

**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 they may occur from actions taken or not taken by the County that result in a loss to an individual or organization that can claim and prove the County’s negligence. The cost for this coverage is allocated to all County departments and programs (excluding the Health and Mental Health Departments) 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.
- **Health / Mental Health Liability** – The annual premium for the Health Department and Mental Health Department’s liability is separately identified on the MMRMA premium distribution. For plan purposes the cost for this coverage is identified and actual identified premiums are allocated to the two departments.

**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 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 is 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 is 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 is allocated to the various occupants of the building based on their assigned square footages.
- **Health Building** - 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 is allocated to the various occupants of the building based on their assigned square footages.
- **Storage Building** - 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 is allocated to the various occupants of the building based on their assigned square footages.

**Insurance 101-954**  
**Nature and Extent of Service (Continued)**

- **Historic Courthouse** - 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 is allocated to the various occupants of the building based on their assigned square footages.
- **Miscellaneous Buildings** - 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 is allocated to the various occupants of the building based on their assigned square footages.

In 2016, the County received a distribution of excess assets from MMRMA. This distribution is identified and is distributed to all of the functions based on the dollar value of the premiums included in the function.

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

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

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

A. Department Costs

Dept:10 101-954 Insurance

Description		Amount	General Admin	General Liability	Vehicle Insurance	Sheriff	Health /Mental Health	Public Officials Liability	County Complex Property	Annex Property
<b>Personnel Costs</b>										
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
<b>Subtotal - Personnel Costs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>										
713.000 Insurance Premiums	P	455,560	63,015	19,415	54,411	201,825	18,469	42,029	19,547	1,672
713.000 UST Premium	P	1,574	1,574	0	0	0	0	0	0	0
713.000 Adjustment	P	109,376	109,376	0	0	0	0	0	0	0
713.000 MMRMA Refund	P	(256,689)	(256,689)	0	0	0	0	0	0	0
940.000 Cost Allocation	D	4,871	0	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>314,692</b>	<b>(82,724)</b>	<b>19,415</b>	<b>54,411</b>	<b>201,825</b>	<b>18,469</b>	<b>42,029</b>	<b>19,547</b>	<b>1,672</b>
<b>Department Cost Total</b>		<b>314,692</b>	<b>(82,724)</b>	<b>19,415</b>	<b>54,411</b>	<b>201,825</b>	<b>18,469</b>	<b>42,029</b>	<b>19,547</b>	<b>1,672</b>
<b>Adjustments to Cost</b>										
940.000 Cost Allocation	D	(4,871)	0	0	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(4,871)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>309,821</b>	<b>(82,724)</b>	<b>19,415</b>	<b>54,411</b>	<b>201,825</b>	<b>18,469</b>	<b>42,029</b>	<b>19,547</b>	<b>1,672</b>
General Admin Distribution			82,724	(4,091)	(11,466)	(42,532)	(3,892)	(8,857)	(4,119)	(352)
<b>Grand Total</b>		<b>\$309,821</b>		<b>\$15,323</b>	<b>\$42,944</b>	<b>\$159,292</b>	<b>\$14,577</b>	<b>\$33,172</b>	<b>\$15,428</b>	<b>\$1,320</b>

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**A. Department Costs**

Dept:10 101-954 Insurance

Description		Amount	Jail Property	Health Building Property	Storage Building	Historic Courthouse Property	Miscellaneous Buildings
<b>Personnel Costs</b>							
Salaries	S	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0	0
<b>Subtotal - Personnel Costs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>							
713.000 Insurance Premiums	P	455,560	10,789	6,068	530	2,455	15,336
713.000 UST Premium	P	1,574	0	0	0	0	0
713.000 Adjustment	P	109,376	0	0	0	0	0
713.000 MMRMA Refund	P	(256,689)	0	0	0	0	0
940.000 Cost Allocation	D	4,871	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>314,692</b>	<b>10,789</b>	<b>6,068</b>	<b>530</b>	<b>2,455</b>	<b>15,336</b>
<b>Department Cost Total</b>		<b>314,692</b>	<b>10,789</b>	<b>6,068</b>	<b>530</b>	<b>2,455</b>	<b>15,336</b>
<b>Adjustments to Cost</b>							
940.000 Cost Allocation	D	(4,871)	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(4,871)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>309,821</b>	<b>10,789</b>	<b>6,068</b>	<b>530</b>	<b>2,455</b>	<b>15,336</b>
General Admin Distribution			(2,274)	(1,279)	(112)	(517)	(3,232)
<b>Grand Total</b>		<b>\$309,821</b>	<b>\$8,515</b>	<b>\$4,789</b>	<b>\$418</b>	<b>\$1,938</b>	<b>\$12,104</b>

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

B. Incoming Costs - (Default Spread Expense%)

Dept:10 101-954 Insurance

Department	First Incoming	Second Incoming	General Liability	Vehilce Insurance	Sheriff	Health /Mental Health	Public Officials Liability	County Complex Property	Annex Property	Jail Property
3 Accounting Serv	\$592	\$30	\$31	\$86	\$320	\$29	\$67	\$31	\$3	\$17
3 Corporation Council	17	1	1	2	9	1	2	1	0	0
3 Cost Allocation	2,333	151	123	344	1,277	117	266	124	11	68
Subtotal - 101-210 Professional Services	2,942	183	155	433	1,607	147	335	156	13	86
4 Civil Counsel	504	38	27	75	279	25	58	27	2	15
Subtotal - 101-229 Prosecuting Attorneys	504	38	27	75	279	25	58	27	2	15
5 Cash Accounting	2,399	343	136	380	1,410	129	294	137	12	75
5 Accounts Payable	12	2	1	2	7	1	1	1	0	0
Subtotal - 101-253 Treasurer	2,412	344	136	382	1,417	130	295	137	12	76
7 General Accounting	962	49	50	140	520	48	108	50	4	28
7 Accounts Payable	62	3	3	9	33	3	7	3	0	2
Subtotal - 101-259 Accounting	1,024	52	53	149	553	51	115	54	5	30
10 General Liability	0	98	5	14	51	5	11	5	0	3
Subtotal - 101-954 Insurance	0	98	5	14	51	5	11	5	0	3
<b>Total Incoming</b>	<b>6,882</b>	<b>715</b>	<b>376</b>	<b>1,053</b>	<b>3,906</b>	<b>357</b>	<b>813</b>	<b>378</b>	<b>32</b>	<b>209</b>
<b>C. Total Allocated</b>		<b>\$317,418</b>	<b>\$15,699</b>	<b>\$43,997</b>	<b>\$163,198</b>	<b>\$14,934</b>	<b>\$33,985</b>	<b>\$15,806</b>	<b>\$1,352</b>	<b>\$8,724</b>
			4.95%	13.86%	51.41%	4.70%	10.71%	4.98%	0.43%	2.75%

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

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

Dept:10 101-954 Insurance

Department	First Incoming	Second Incoming	Health Building Property	Storage Building	Historic Courthouse Property	Miscellaneous Buildings
3 Accounting Serv	\$592	\$30	\$10	\$1	\$4	\$24
3 Corporation Council	17	1	0	0	0	1
3 Cost Allocation	2,333	151	38	3	16	97
Subtotal - 101-210 Professional Services	2,942	183	48	4	20	122
4 Civil Counsel	504	38	8	1	3	21
Subtotal - 101-229 Prosecuting Attorneys	504	38	8	1	3	21
5 Cash Accounting	2,399	343	42	4	17	107
5 Accounts Payable	12	2	0	0	0	1
Subtotal - 101-253 Treasurer	2,412	344	43	4	17	108
7 General Accounting	962	49	16	1	6	39
7 Accounts Payable	62	3	1	0	0	3
Subtotal - 101-259 Accounting	1,024	52	17	1	7	42
10 General Liability	0	98	2	0	1	4
Subtotal - 101-954 Insurance	0	98	2	0	1	4
<b>Total Incoming</b>	<b>6,882</b>	<b>715</b>	<b>117</b>	<b>10</b>	<b>48</b>	<b>297</b>
<b>C. Total Allocated</b>		<b>\$317,418</b>	<b>\$4,907</b>	<b>\$429</b>	<b>\$1,985</b>	<b>\$12,401</b>
			1.55%	0.14%	0.63%	3.91%

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

General Liability Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	244,045	0.49%	\$76	\$0	\$76	\$0	\$76
3 101-210 Professional Services	143,397	0.29%	45	0	45	0	45
4 101-229 Prosecuting Attorney	995,752	1.99%	312	0	312	0	312
5 101-253 Treasurer	386,317	0.77%	121	0	121	0	121
6 101-258 Computer Operations	201,921	0.40%	63	0	63	0	63
7 101-259 Accounting	410,817	0.82%	129	0	129	0	129
8 101-264 Utilities	358,513	0.72%	112	0	112	0	112
9 101-265 Building & Grounds	760,433	1.52%	238	0	238	0	238
10 101-954 Insurance	314,693	0.63%	98	0	98	0	98
11 101-101 Board of Commissioners	312,344	0.62%	98	0	98	0	98
12 101-131 Circuit Court	1,627,432	3.25%	509	0	509	1	511
13 101-136 District Court	1,578,047	3.15%	494	0	494	1	495
14 101-145 Jury Board	4,695	0.01%	1	0	1	0	1
15 101-147 Indegent Counsel	488,666	0.98%	153	0	153	0	153
17 101-151 Adult Probation	29,161	0.06%	9	0	9	0	9
18 101-191 Elections	396,923	0.79%	124	0	124	0	125
19 101-215 Clerk	646,088	1.29%	202	0	202	0	203
20 101-225 Equalization	252,426	0.50%	79	0	79	0	79
21 101-236 Register of Deeds	310,269	0.62%	97	0	97	0	97
22 101-275 Drain Commissioner	228,349	0.46%	71	0	71	0	72
23 101-301 Sheriff Administration	3,053,396	6.10%	956	0	956	2	958
24 101-315 Crime Justice Training	12,362	0.02%	4	0	4	0	4
25 101-351 Jail	3,181,507	6.36%	996	0	996	2	998
26 101-445 Drain-at-large	106,143	0.21%	33	0	33	0	33
27 101-648 Medical Examiner	89,640	0.18%	28	0	28	0	28
28 101-731 MSU Extension	220,942	0.44%	69	0	69	0	69
29 101-801 Planning	4,124	0.01%	1	0	1	0	1
30 101-803 County Memberships	14,548	0.03%	5	0	5	0	5
31 101-851 LDC Development	10,000	0.02%	3	0	3	0	3
32 201-449 Road Commission	235,785	0.47%	74	0	74	0	74
33 207-697 208-691 Parks & Rec	181,209	0.36%	57	0	57	0	57
34 209 Polly Ann Trail	8,130	0.02%	3	0	3	0	3
35 211 911 Fund	1,708,509	3.41%	535	0	535	1	536
37 213-230 PA Special Rev	336,778	0.67%	105	0	105	0	106
38 215-141 Friend of the Court	1,396,630	2.79%	437	0	437	1	438
40 216-134 Marriage Counseling	1,931	0.00%	1	0	1	0	1
41 221-XXX Health Department	2,704,595	5.40%	847	0	847	2	849
42 222-XXX Mental Health	19,606,546	39.18%	6,137	0	6,137	15	6,152
43 223-XXX Pers. Care-Aide	1,225,641	2.45%	384	0	384	1	385
44 224-XXX Animal Control	284,636	0.57%	89	0	89	0	89
45 227-XXX Environmental Recycling	16,211	0.03%	5	0	5	0	5
46 231-XXX M.H. Court	82,053	0.16%	26	0	26	0	26

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

General Liability Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 County Surveyor	48,850	0.10%	\$15	\$0	\$15	\$0	\$15
49 255-XXX Concealed Pistol	24,602	0.05%	8	0	8	0	8
50 256-XXX Reg of Deeds Automation	63,786	0.13%	20	0	20	0	20
53 260-XXX Emergency Manager	110,999	0.22%	35	0	35	0	35
54 261-XXX Community Grants	354,307	0.71%	111	0	111	0	111
55 262-309 Region Anti-Drug Coord	20,698	0.04%	6	0	6	0	6
56 262-316 Region Anti-Drug Oper	38,036	0.08%	12	0	12	0	12
57 263-XXX Police Contracts	1,595,246	3.19%	499	0	499	1	501
58 264-301 Sheriff	850	0.00%	0	0	0	0	0
61 264-331 Marine Safety	15,010	0.03%	5	0	5	0	5
62 264-332 SERT	100	0.00%	0	0	0	0	0
63 264-335 Dive Team	7,221	0.01%	2	0	2	0	2
64 264-351 Jail/Feeding Prisoners	15,580	0.03%	5	0	5	0	5
65 264-352 Training	19,901	0.04%	6	0	6	0	6
67 266-304 D.A.R.E. Grant	9,411	0.02%	3	0	3	0	3
68 266-305 Road Patrol Grant	177,943	0.36%	56	0	56	0	56
70 266-309 Regional Anti-Drug	15,936	0.03%	5	0	5	0	5
71 266-351 Jail/Feeding	91,998	0.18%	29	0	29	0	29
73 267-229 Prosecutor	38,047	0.08%	12	0	12	0	12
74 267-264 Building Operations	4,296	0.01%	1	0	1	0	1
75 267-301 Sheriff Administration	33,894	0.07%	11	0	11	0	11
77 269-XXX Law Library	12,783	0.03%	4	0	4	0	4
78 274-XXX Community Development	18,450	0.04%	6	0	6	0	6
79 276-XXX Senior Millage	15,813	0.03%	5	0	5	0	5
81 671-XXX M.D.H.H.S.	850	0.00%	0	0	0	0	0
83 292-XXX 293-XXX Child Care Fund	1,141,245	2.28%	357	0	357	1	358
84 294-XXX Veterans Trust	14,553	0.03%	5	0	5	0	5
85 295-XXX Soldiers Relief	292,425	0.58%	92	0	92	0	92
86 296-XXX Soil & Sed	111,048	0.22%	35	0	35	0	35
87 298-XXX Family Cont Coord	19,950	0.04%	6	0	6	0	6
88 299-XXX Comm Collaborat	27,823	0.06%	9	0	9	0	9
91 469 Cap Projects Fund	1,143,233	2.28%	358	0	358	1	359
92 470 Old Courthouse Restoration	7,096	0.01%	2	0	2	0	2
99 649-XXX CMH Equipment	9,657	0.02%	3	0	3	0	3
100 675-XXX Equip Acquisition	112,854	0.23%	35	0	35	0	35
101 676-XXX Unemployment Insurance	4,420	0.01%	1	0	1	0	1
102 677-XXX Worker's Comp Fund	248,897	0.50%	78	0	78	0	78
104 679-XXX Retiree Health	5,261	0.01%	2	0	2	0	2
110 All Other	127	0.00%	0	0	0	0	0

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
 11/30/2017

**General Liability Allocations**

**Dept:10 101-954 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	50,044,800	100.00%	15,664	0	15,664	35	15,699
Direct Bills					0		0
<b>Total</b>					<b>\$15,664</b>		<b>\$15,699</b>

Basis Units: Dollars of expenditures (Exclude; Health & CMH)  
 Source: Financials

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Vehicle Insurance Allocations**

**Dept:10 101-954 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-229 Prosecuting Attorney	1	1.09%	\$477	\$0	\$477	\$0	\$477
9 101-265 Building & Grounds	3	3.26%	1,431	0	1,431	0	1,431
22 101-275 Drain Commissioner	2	2.17%	954	0	954	2	957
23 101-301 Sheriff Administration	37	40.22%	17,655	0	17,655	42	17,696
28 101-731 MSU Extension	1	1.09%	477	0	477	1	478
33 207-697 208-691 Parks & Rec	1	1.09%	477	0	477	1	478
42 222-XXX Mental Health	24	26.09%	11,452	0	11,452	27	11,479
44 224-XXX Animal Control	2	2.17%	954	0	954	2	957
83 292-XXX 293-XXX Child Care Fund	5	5.43%	2,386	0	2,386	6	2,391
110 All Other	16	17.39%	7,634	0	7,634	18	7,653
<b>Subtotal</b>	<b>92</b>	<b>100.00%</b>	<b>43,898</b>	<b>0</b>	<b>43,898</b>	<b>99</b>	<b>43,997</b>
Direct Bills					0		0
<b>Total</b>					<b>\$43,898</b>		<b>\$43,997</b>

Basis Units: Number of Vehicles by Department

Source: Vehicle Listing

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Sheriff Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 101-301 Sheriff Administration	1,870,810	40.02%	\$65,165	\$0	\$65,165	\$147	\$65,313
25 101-351 Jail	1,671,532	35.76%	58,224	0	58,224	131	58,355
57 263-XXX Police Contracts	982,240	21.01%	34,214	0	34,214	77	34,291
61 264-331 Marine Safety	9,037	0.19%	315	0	315	1	315
64 264-351 Jail/Feeding Prisoners	11,763	0.25%	410	0	410	1	411
67 266-304 D.A.R.E. Grant	471	0.01%	16	0	16	0	16
68 266-305 Road Patrol Grant	116,487	2.49%	4,058	0	4,058	9	4,067
70 266-309 Regional Anti-Drug	12,308	0.26%	429	0	429	1	430
<b>Subtotal</b>	4,674,648	100.00%	162,831	0	162,831	367	163,198
Direct Bills					0		0
<b>Total</b>					<b>\$162,831</b>		<b>\$163,198</b>

Basis Units: Dollar values of wages by programs covered

Source: Financials

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
 11/30/2017

**Health /Mental Health Liability Allocations**

**Dept:10 101-954 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
41 221-XXX Health Department	10,116	54.77%	\$8,162	\$0	\$8,162	\$18	\$8,180
42 222-XXX Mental Health	8,353	45.23%	6,739	0	6,739	15	6,754
<b>Subtotal</b>	<b>18,469</b>	<b>100.00%</b>	<b>14,901</b>	<b>0</b>	<b>14,901</b>	<b>34</b>	<b>14,934</b>
Direct Bills					0		0
<b>Total</b>					<b>\$14,901</b>		<b>\$14,934</b>

Basis Units: Dollar value of premium  
 Source: Policy detail

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Public Officials Liability Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	2.60	0.72%	\$243	\$0	\$243	\$0	\$243
4 101-229 Prosecuting Attorney	10.30	2.84%	963	0	963	0	963
5 101-253 Treasurer	4.90	1.35%	458	0	458	0	458
7 101-259 Accounting	4.40	1.21%	412	0	412	0	412
9 101-265 Building & Grounds	4.70	1.30%	440	0	440	0	440
11 101-101 Board of Commissioners	7.00	1.93%	655	0	655	2	656
12 101-131 Circuit Court	16.50	4.55%	1,543	0	1,543	4	1,547
13 101-136 District Court	20.10	5.54%	1,880	0	1,880	5	1,885
19 101-215 Clerk	7.90	2.18%	739	0	739	2	741
20 101-225 Equalization	0.90	0.25%	84	0	84	0	84
21 101-236 Register of Deeds	3.90	1.08%	365	0	365	1	366
22 101-275 Drain Commissioner	2.90	0.80%	271	0	271	1	272
23 101-301 Sheriff Administration	30.30	8.36%	2,834	0	2,834	7	2,841
25 101-351 Jail	29.90	8.25%	2,797	0	2,797	7	2,804
27 101-648 Medical Examiner	0.30	0.08%	28	0	28	0	28
28 101-731 MSU Extension	1.90	0.52%	178	0	178	0	178
33 207-697 208-691 Parks & Rec	3.70	1.02%	346	0	346	1	347
35 211 911 Fund	18.30	5.05%	1,712	0	1,712	4	1,716
36 213-228 Victims Rights	2.20	0.61%	206	0	206	1	206
37 213-230 PA Special Rev	2.70	0.74%	253	0	253	1	253
38 215-141 Friend of the Court	17.50	4.83%	1,637	0	1,637	4	1,641
41 221-XXX Health Department	35.60	9.82%	3,330	0	3,330	8	3,338
42 222-XXX Mental Health	76.90	21.21%	7,193	0	7,193	18	7,211
43 223-XXX Pers. Care-Aide	15.70	4.33%	1,469	0	1,469	4	1,472
44 224-XXX Animal Control	3.80	1.05%	355	0	355	1	356
46 231-XXX M.H. Court	0.30	0.08%	28	0	28	0	28
47 242-XXX Remonumentation Grant	0.90	0.25%	84	0	84	0	84
49 255-XXX Concealed Pistol	0.60	0.17%	56	0	56	0	56
50 256-XXX Reg of Deeds Automation	0.50	0.14%	47	0	47	0	47
53 260-XXX Emergency Manager	0.90	0.25%	84	0	84	0	84
54 261-XXX Community Grants	2.80	0.77%	262	0	262	1	263
57 263-XXX Police Contracts	17.90	4.94%	1,674	0	1,674	4	1,678
58 264-301 Sheriff	0.30	0.08%	28	0	28	0	28
68 266-305 Road Patrol Grant	2.00	0.55%	187	0	187	0	188
83 292-XXX 293-XXX Child Care Fund	3.40	0.94%	318	0	318	1	319
85 295-XXX Soldiers Relief	3.90	1.08%	365	0	365	1	366
86 296-XXX Soil & Sed	1.60	0.44%	150	0	150	0	150
87 298-XXX Family Cont Coord	0.30	0.08%	28	0	28	0	28
88 299-XXX Comm Collaborat	0.40	0.11%	37	0	37	0	38
95 532-XXX Foreclosure	1.20	0.33%	112	0	112	0	113
98 638-XXX DrainEquipment	0.60	0.17%	56	0	56	0	56

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Public Officials Liability Allocations**

**Dept:10 101-954 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	362.50	100.00%	33,909	0	33,909	77	33,985
Direct Bills					0		0
<b>Total</b>					<b>\$33,909</b>		<b>\$33,985</b>

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

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**County Complex Property Allocations**

**Dept:10 101-954 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	1,104	1.93%	\$304	\$0	\$304	\$0	\$304
4 101-229 Prosecuting Attorney	4,435	7.74%	1,220	0	1,220	0	1,220
5 101-253 Treasurer	2,173	3.79%	598	0	598	0	598
6 101-258 Computer Operations	426	0.74%	117	0	117	0	117
7 101-259 Accounting	1,161	2.03%	319	0	319	0	319
9 101-265 Building & Grounds	700	1.22%	193	0	193	0	193
11 101-101 Board of Commissioners	2,317	4.04%	638	0	638	2	639
12 101-131 Circuit Court	13,240	23.10%	3,643	0	3,643	10	3,653
13 101-136 District Court	10,068	17.57%	2,770	0	2,770	8	2,778
17 101-151 Adult Probation	1,689	2.95%	465	0	465	1	466
19 101-215 Clerk	4,092	7.14%	1,126	0	1,126	3	1,129
20 101-225 Equalization	1,345	2.35%	370	0	370	1	371
22 101-275 Drain Commissioner	1,262	2.20%	347	0	347	1	348
25 101-351 Jail	5,284	9.22%	1,454	0	1,454	4	1,458
38 215-141 Friend of the Court	6,145	10.72%	1,691	0	1,691	5	1,696
54 261-XXX Community Grants	750	1.31%	206	0	206	1	207
83 292-XXX 293-XXX Child Care Fund	510	0.89%	140	0	140	0	141
110 All Other	609	1.06%	168	0	168	0	168
<b>Subtotal</b>	<b>57,310</b>	<b>100.00%</b>	<b>15,770</b>	<b>0</b>	<b>15,770</b>	<b>36</b>	<b>15,806</b>
Direct Bills					0		0
<b>Total</b>					<b>\$15,770</b>		<b>\$15,806</b>

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

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Annex Property Allocations**

**Dept:10 101-954 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 101-236 Register of Deeds	2,532	43.30%	\$584	\$0	\$584	\$1	\$585
43 223-XXX Pers. Care-Aide	1,560	26.68%	360	0	360	1	361
85 295-XXX Soldiers Relief	1,179	20.16%	272	0	272	1	273
110 All Other	577	9.87%	133	0	133	0	133
<b>Subtotal</b>	<b>5,848</b>	<b>100.00%</b>	<b>1,349</b>	<b>0</b>	<b>1,349</b>	<b>3</b>	<b>1,352</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,349</b>		<b>\$1,352</b>

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

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
 11/30/2017

**Jail Property Allocations**

**Dept:10 101-954 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 101-301 Sheriff Administration	7,000	17.54%	\$1,527	\$0	\$1,527	\$3	\$1,531
25 101-351 Jail	32,900	82.46%	7,177	0	7,177	16	7,194
<b>Subtotal</b>	<b>39,900</b>	<b>100.00%</b>	<b>8,704</b>	<b>0</b>	<b>8,704</b>	<b>20</b>	<b>8,724</b>
Direct Bills					0		0
<b>Total</b>					<b>\$8,704</b>		<b>\$8,724</b>

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

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Health Building Property Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 101-265 Building & Grounds	2,916	12.06%	\$590	\$0	\$590	\$0	\$590
28 101-731 MSU Extension	3,404	14.08%	689	0	689	2	691
41 221-XXX Health Department	17,668	73.07%	3,577	0	3,577	9	3,586
110 All Other	192	0.79%	39	0	39	0	39
<b>Subtotal</b>	<b>24,180</b>	<b>100.00%</b>	<b>4,896</b>	<b>0</b>	<b>4,896</b>	<b>11</b>	<b>4,907</b>
Direct Bills					0		0
<b>Total</b>					<b>\$4,896</b>		<b>\$4,907</b>

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

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
11/30/2017

**Storage Building Allocations**

**Dept:10 101-954 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-229 Prosecuting Attorney	516	26.67%	\$114	\$0	\$114	\$0	\$114
11 101-101 Board of Commissioners	224	11.58%	49	0	49	0	50
12 101-131 Circuit Court	243	12.56%	54	0	54	0	54
13 101-136 District Court	952	49.20%	210	0	210	1	211
<b>Subtotal</b>	<b>1,935</b>	<b>100.00%</b>	<b>428</b>	<b>0</b>	<b>428</b>	<b>1</b>	<b>429</b>
Direct Bills					0		0
<b>Total</b>					<b>\$428</b>		<b>\$429</b>

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

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
 11/30/2017

**Historic Courthouse Property Allocations**

**Dept:10 101-954 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
110 All Other	6,990	100.00%	\$1,981	\$0	\$1,981	\$4	\$1,985
<b>Subtotal</b>	<b>6,990</b>	<b>100.00%</b>	<b>1,981</b>	<b>0</b>	<b>1,981</b>	<b>4</b>	<b>1,985</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,981</b>		<b>\$1,985</b>

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

**Lapeer County, Michigan**  
**2 CFR, Part 200**

CY 2016  
 11/30/2017

**Miscellaneous Buildings Allocations**

**Dept:10 101-954 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
110 All Other	100	100.00%	\$12,373	\$0	\$12,373	\$28	\$12,401
<b>Subtotal</b>	100	100.00%	12,373	0	12,373	28	12,401
Direct Bills					0		0
<b>Total</b>					<b>\$12,373</b>		<b>\$12,401</b>

Basis Units: Dollar Value of Premium  
 Source: Policy premium annalysis

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Allocation Summary

Dept:10 101-954 Insurance

Department	General Liability	Vehilce Insurance	Sheriff	Health /Mental Health	Public Officials Liability	County Complex Property	Annex Property	Jail Property	Health Building Property	Storage Building
2 101-102 Administration	\$76	\$0	\$0	\$0	\$243	\$304	\$0	\$0	\$0	\$0
3 101-210 Professional Services	45	0	0	0	0	0	0	0	0	0
4 101-229 Prosecuting Attorney	312	477	0	0	963	1,220	0	0	0	114
5 101-253 Treasurer	121	0	0	0	458	598	0	0	0	0
6 101-258 Computer Operations	63	0	0	0	0	117	0	0	0	0
7 101-259 Accounting	129	0	0	0	412	319	0	0	0	0
8 101-264 Utilities	112	0	0	0	0	0	0	0	0	0
9 101-265 Building & Grounds	238	1,431	0	0	440	193	0	0	590	0
10 101-954 Insurance	98	0	0	0	0	0	0	0	0	0
11 101-101 Board of Commissioners	98	0	0	0	656	639	0	0	0	50
12 101-131 Circuit Court	511	0	0	0	1,547	3,653	0	0	0	54
13 101-136 District Court	495	0	0	0	1,885	2,778	0	0	0	211
14 101-145 Jury Board	1	0	0	0	0	0	0	0	0	0
15 101-147 Indegent Counsel	153	0	0	0	0	0	0	0	0	0
17 101-151 Adult Probation	9	0	0	0	0	466	0	0	0	0
18 101-191 Elections	125	0	0	0	0	0	0	0	0	0
19 101-215 Clerk	203	0	0	0	741	1,129	0	0	0	0
20 101-225 Equalization	79	0	0	0	84	371	0	0	0	0
21 101-236 Register of Deeds	97	0	0	0	366	0	585	0	0	0
22 101-275 Drain Commissioner	72	957	0	0	272	348	0	0	0	0
23 101-301 Sheriff Administration	958	17,696	65,313	0	2,841	0	0	1,531	0	0
24 101-315 Crime Justice Training	4	0	0	0	0	0	0	0	0	0
25 101-351 Jail	998	0	58,355	0	2,804	1,458	0	7,194	0	0
26 101-445 Drain-at-large	33	0	0	0	0	0	0	0	0	0
27 101-648 Medical Examiner	28	0	0	0	28	0	0	0	0	0
28 101-731 MSU Extension	69	478	0	0	178	0	0	0	691	0
29 101-801 Planning	1	0	0	0	0	0	0	0	0	0
30 101-803 County Memberships	5	0	0	0	0	0	0	0	0	0
31 101-851 LDC Development	3	0	0	0	0	0	0	0	0	0
32 201-449 Road Commission	74	0	0	0	0	0	0	0	0	0
33 207-697 208-691 Parks & Rec	57	478	0	0	347	0	0	0	0	0
34 209 Polly Ann Trail	3	0	0	0	0	0	0	0	0	0
35 211 911 Fund	536	0	0	0	1,716	0	0	0	0	0
36 213-228 Victims Rights	0	0	0	0	206	0	0	0	0	0
37 213-230 PA Special Rev	106	0	0	0	253	0	0	0	0	0
38 215-141 Friend of the Court	438	0	0	0	1,641	1,696	0	0	0	0
40 216-134 Marriage Counseling	1	0	0	0	0	0	0	0	0	0
41 221-XXX Health Department	849	0	0	8,180	3,338	0	0	0	3,586	0
42 222-XXX Mental Health	6,152	11,479	0	6,754	7,211	0	0	0	0	0
43 223-XXX Pers. Care-Aide	385	0	0	0	1,472	0	361	0	0	0
44 224-XXX Animal Control	89	957	0	0	356	0	0	0	0	0

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Allocation Summary

Dept:10 101-954 Insurance

Department	General Liability	Vehicle Insurance	Sheriff	Health /Mental Health	Public Officials Liability	County Complex Property	Annex Property	Jail Property	Health Building Property	Storage Building
45 227-XXX Environmental Recycling	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46 231-XXX M.H. Court	26	0	0	0	28	0	0	0	0	0
47 242-XXX Remonumentation Grant	0	0	0	0	84	0	0	0	0	0
48 County Surveyor	15	0	0	0	0	0	0	0	0	0
49 255-XXX Concealed Pistol	8	0	0	0	56	0	0	0	0	0
50 256-XXX Reg of Deeds Automation	20	0	0	0	47	0	0	0	0	0
53 260-XXX Emergency Manager	35	0	0	0	84	0	0	0	0	0
54 261-XXX Community Grants	111	0	0	0	263	207	0	0	0	0
55 262-309 Region Anti-Drug Coord	6	0	0	0	0	0	0	0	0	0
56 262-316 Region Anti-Drug Oper	12	0	0	0	0	0	0	0	0	0
57 263-XXX Police Contracts	501	0	34,291	0	1,678	0	0	0	0	0
58 264-301 Sheriff	0	0	0	0	28	0	0	0	0	0
61 264-331 Marine Safety	5	0	315	0	0	0	0	0	0	0
62 264-332 SERT	0	0	0	0	0	0	0	0	0	0
63 264-335 Dive Team	2	0	0	0	0	0	0	0	0	0
64 264-351 Jail/Feeding Prisoners	5	0	411	0	0	0	0	0	0	0
65 264-352 Training	6	0	0	0	0	0	0	0	0	0
67 266-304 D.A.R.E. Grant	3	0	16	0	0	0	0	0	0	0
68 266-305 Road Patrol Grant	56	0	4,067	0	188	0	0	0	0	0
70 266-309 Regional Anti-Drug	5	0	430	0	0	0	0	0	0	0
71 266-351 Jail/Feeding	29	0	0	0	0	0	0	0	0	0
73 267-229 Prosecutor	12	0	0	0	0	0	0	0	0	0
74 267-264 Building Operations	1	0	0	0	0	0	0	0	0	0
75 267-301 Sheriff Administration	11	0	0	0	0	0	0	0	0	0
77 269-XXX Law Library	4	0	0	0	0	0	0	0	0	0
78 274-XXX Community Development	6	0	0	0	0	0	0	0	0	0
79 276-XXX Senior Millage	5	0	0	0	0	0	0	0	0	0
81 671-XXX M.D.H.H.S.	0	0	0	0	0	0	0	0	0	0
83 292-XXX 293-XXX Child Care Fund	358	2,391	0	0	319	141	0	0	0	0
84 294-XXX Veterans Trust	5	0	0	0	0	0	0	0	0	0
85 295-XXX Soldiers Relief	92	0	0	0	366	0	273	0	0	0
86 296-XXX Soil & Sed	35	0	0	0	150	0	0	0	0	0
87 298-XXX Family Cont Coord	6	0	0	0	28	0	0	0	0	0
88 299-XXX Comm Collaborat	9	0	0	0	38	0	0	0	0	0
91 469 Cap Projects Fund	359	0	0	0	0	0	0	0	0	0
92 470 Old Courthouse Restoration	2	0	0	0	0	0	0	0	0	0
95 532-XXX Foreclosure	0	0	0	0	113	0	0	0	0	0
98 638-XXX DrainEquipment	0	0	0	0	56	0	0	0	0	0
99 649-XXX CMH Equipment	3	0	0	0	0	0	0	0	0	0
100 675-XXX Equip Acquisition	35	0	0	0	0	0	0	0	0	0
101 676-XXX Unemployment Insurance	1	0	0	0	0	0	0	0	0	0

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Allocation Summary

Dept:10 101-954 Insurance

Department	General Liability	Vehicle Insurance	Sheriff	Health /Mental Health	Public Officials Liability	County Complex Property	Annex Property	Jail Property	Health Building Property	Storage Building
102 677-XXX Worker's Comp Fund	\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104 679-XXX Retiree Health	2	0	0	0	0	0	0	0	0	0
110 All Other	0	7,653	0	0	0	168	133	0	39	0
<b>Total</b>	<b>\$15,699</b>	<b>\$43,997</b>	<b>\$163,198</b>	<b>\$14,934</b>	<b>\$33,985</b>	<b>\$15,806</b>	<b>\$1,352</b>	<b>\$8,724</b>	<b>\$4,907</b>	<b>\$429</b>

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Allocation Summary

Dept:10 101-954 Insurance

Department	Historic Courthouse Property	Miscellaneous Buildings	Total
2 101-102 Administration	\$0	\$0	\$623
3 101-210 Professional Services	0	0	45
4 101-229 Prosecuting Attorney	0	0	3,087
5 101-253 Treasurer	0	0	1,177
6 101-258 Computer Operations	0	0	180
7 101-259 Accounting	0	0	860
8 101-264 Utilities	0	0	112
9 101-265 Building & Grounds	0	0	2,892
10 101-954 Insurance	0	0	98
11 101-101 Board of Commissioners	0	0	1,443
12 101-131 Circuit Court	0	0	5,765
13 101-136 District Court	0	0	5,369
14 101-145 Jury Board	0	0	1
15 101-147 Indegent Counsel	0	0	153
17 101-151 Adult Probation	0	0	475
18 101-191 Elections	0	0	125
19 101-215 Clerk	0	0	2,073
20 101-225 Equalization	0	0	535
21 101-236 Register of Deeds	0	0	1,048
22 101-275 Drain Commissioner	0	0	1,648
23 101-301 Sheriff Administration	0	0	88,339
24 101-315 Crime Justice Training	0	0	4
25 101-351 Jail	0	0	70,809
26 101-445 Drain-at-large	0	0	33
27 101-648 Medical Examiner	0	0	56
28 101-731 MSU Extension	0	0	1,417
29 101-801 Planning	0	0	1
30 101-803 County Memberships	0	0	5
31 101-851 LDC Development	0	0	3
32 201-449 Road Commission	0	0	74
33 207-697 208-691 Parks & Rec	0	0	882
34 209 Polly Ann Trail	0	0	3
35 211 911 Fund	0	0	2,252
36 213-228 Victims Rights	0	0	206
37 213-230 PA Special Rev	0	0	359
38 215-141 Friend of the Court	0	0	3,775
40 216-134 Marriage Counseling	0	0	1
41 221-XXX Health Department	0	0	15,953
42 222-XXX Mental Health	0	0	31,596
43 223-XXX Pers. Care-Aide	0	0	2,217
44 224-XXX Animal Control	0	0	1,402

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Allocation Summary

Dept:10 101-954 Insurance

Department	Historic Courthouse Property	Miscellaneous Buildings	Total
45 227-XXX Environmental Recycling	\$0	\$0	\$5
46 231-XXX M.H. Court	0	0	54
47 242-XXX Remonumentation Grant	0	0	84
48 County Surveyor	0	0	15
49 255-XXX Concealed Pistol	0	0	64
50 256-XXX Reg of Deeds Automation	0	0	67
53 260-XXX Emergency Manager	0	0	119
54 261-XXX Community Grants	0	0	581
55 262-309 Region Anti-Drug Coord	0	0	6
56 262-316 Region Anti-Drug Oper	0	0	12
57 263-XXX Police Contracts	0	0	36,470
58 264-301 Sheriff	0	0	28
61 264-331 Marine Safety	0	0	320
62 264-332 SERT	0	0	0
63 264-335 Dive Team	0	0	2
64 264-351 Jail/Feeding Prisoners	0	0	416
65 264-352 Training	0	0	6
67 266-304 D.A.R.E. Grant	0	0	19
68 266-305 Road Patrol Grant	0	0	4,310
70 266-309 Regional Anti-Drug	0	0	435
71 266-351 Jail/Feeding	0	0	29
73 267-229 Prosecutor	0	0	12
74 267-264 Building Operations	0	0	1
75 267-301 Sheriff Administration	0	0	11
77 269-XXX Law Library	0	0	4
78 274-XXX Community Development	0	0	6
79 276-XXX Senior Millage	0	0	5
81 671-XXX M.D.H.H.S.	0	0	0
83 292-XXX 293-XXX Child Care Fund	0	0	3,209
84 294-XXX Veterans Trust	0	0	5
85 295-XXX Soldiers Relief	0	0	730
86 296-XXX Soil & Sed	0	0	185
87 298-XXX Family Cont Coord	0	0	34
88 299-XXX Comm Collaborat	0	0	46
91 469 Cap Projects Fund	0	0	359
92 470 Old Courthouse Restoration	0	0	2
95 532-XXX Foreclosure	0	0	113
98 638-XXX DrainEquipment	0	0	56
99 649-XXX CMH Equipment	0	0	3
100 675-XXX Equip Acquisition	0	0	35
101 676-XXX Unemployment Insurance	0	0	1

Lapeer County, Michigan  
2 CFR, Part 200

CY 2016  
11/30/2017

Allocation Summary

Dept:10 101-954 Insurance

Department	Historic Courthouse Property	Miscellaneous Buildings	Total
102 677-XXX Worker's Comp Fund	\$0	\$0	\$78
104 679-XXX Retiree Health	0	0	2
110 All Other	1,985	12,401	22,379
<b>Total</b>	<b>\$1,985</b>	<b>\$12,401</b>	<b>\$317,418</b>

## **Section 6      Internal Services Reconciliation**

**Lapeer County, Michigan  
Internal Service Fund Reconciliation  
Based on Fiscal Year 2016**

	Health Insurance	Unemployment Insurance	Worker's Comp	Centralized Purchasing	CMH Equipment Acquisition & Replacement	Equipment Acquisition & Replacement	Retirement	Public Employee Health Care	Total
Operating Revenue									
Charges for Services	\$ 4,337,564	\$ -	\$ -	\$ -	\$ 116,009	\$ 824,172	\$ 2,055,275	\$ 123,120	\$ 7,456,140
Operating Expenses									
Administrative and General	20,872	102	396		686	347,951	470	169	370,646
Retirement and health care savings contributions	4,295,493	4,318	248,501				4,393,366	117,690	4,511,056
Insurance and claims									4,548,312
Depreciation	4,316,365	4,420	248,897		107,719	393,908	4,393,836	117,859	9,931,641
Total Operating Expenses									
Operating Income (Loss)	21,199	(4,420)	(248,897)	-	7,604	82,313	(2,338,561)	5,261	(2,475,501)
Non-Operating Revenue:									
Gain on Sale of Assets					2,053	30,541	-		32,594
Net Income (Loss) before transfers	21,199	(4,420)	(248,897)	-	9,657	112,854	(2,338,561)	5,261	(2,442,907)
Transfers									
Transfers In						47,880	2,357,000		2,404,880
Transfers Out						(12,357)			(12,357)
Total Transfers						35,523	2,357,000		2,392,523
Change in Net Position	21,199	(4,420)	(248,897)	-	9,657	148,377	18,439	5,261	(50,384)
Net Position at beginning of year	1,104,221	41,265	250,105	6,009	679,731	3,878,857	249,122	15,668	6,224,978
Net position at end of year	\$ 1,125,420	\$ 36,845	\$ 1,208	\$ 6,009	\$ 689,388	\$ 4,027,234	\$ 267,561	\$ 20,929	\$ 6,174,594
2 CFR, Part 200 Adjustments									
Prior Year Adjustments	(1,427,464)	2,710	(202,783)	(6,009)	(610,699)	(6,992,691)	(4,681,558)	(900,853)	(11,819,347)
Current Year Adjustments						(35,523)	(2,357,000)		(2,392,523)
Total Adjustments	(1,427,464)	2,710	(202,783)	(6,009)	(610,699)	(7,028,214)	(4,038,558)	(900,853)	(14,211,870)
2 CFR Part 200 Adjusted R/E	(302,044)	39,555	(201,575)	-	78,689	(3,000,980)	(3,770,997)	(879,924)	(8,037,276)
Sixty Day Operating Expense	719,394	737	41,483	-	18,068	123,643	732,306	19,643	1,655,274
Excess reserves	(1,021,438)	38,818	(243,058)	-	60,622	(3,124,623)	(4,503,303)	(899,567)	(9,692,550)
Excess Months of WCR	(0.71)	26.35	(2.93)	-	1.68	(12.64)	(3.07)	(22.90)	

## **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, 2016**

	Health Insurance	Unemployment Insurance	Workers' Compensation	Centralized Purchasing
<b>Assets:</b>				
Current Assets:				
Cash and cash equivalents	\$ 1,105,174	\$ 41,163	\$ 261,082	\$ 6,009
Deposits with agent	3,075	-	16,000	-
Accounts receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepaid items	24,321	-	-	-
Total Current Assets	1,132,570	41,163	277,082	6,009
Property, Plant, and Equipment, Net	-	-	-	-
Total Assets	1,132,570	41,163	277,082	6,009
<b>Liabilities:</b>				
Current Liabilities:				
Accounts payable	7,150	4,318	1,863	-
Accrued claims	-	-	274,011	-
Total Current Liabilities	7,150	4,318	275,874	-
<b>Net Position:</b>				
Investment in capital assets	-	-	-	-
Unrestricted	1,125,420	36,845	1,208	6,009
Total Net Position	\$ 1,125,420	\$ 36,845	\$ 1,208	\$ 6,009

CMH Equipment Acquisition & Replacement	Equipment Acquisition & Replacement	Retirement	Public Employee Health Care	Total
\$ 132,701	\$ 1,670,826	\$ 2,032,638	\$ 20,929	\$ 5,270,522
-	-	-	-	19,075
-	23,585	-	-	23,585
-	-	53,218	-	53,218
-	-	-	-	24,321
<u>132,701</u>	<u>1,694,411</u>	<u>2,085,856</u>	<u>20,929</u>	<u>5,390,721</u>
556,687	2,379,791	-	-	2,936,478
<u>689,388</u>	<u>4,074,202</u>	<u>2,085,856</u>	<u>20,929</u>	<u>8,327,199</u>
-	46,968	1,818,295	-	1,878,594
-	-	-	-	274,011
-	<u>46,968</u>	<u>1,818,295</u>	-	<u>2,152,605</u>
556,687	2,379,791	-	-	2,936,478
<u>132,701</u>	<u>1,647,443</u>	<u>267,561</u>	<u>20,929</u>	<u>3,238,116</u>
<u>\$ 689,388</u>	<u>\$ 4,027,234</u>	<u>\$ 267,561</u>	<u>\$ 20,929</u>	<u>\$ 6,174,594</u>

**LAPEER COUNTY, MICHIGAN**

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2016**

	Health Insurance	Unemployment Insurance	Workers' Compensation	Centralized Purchasing
<b>Operating Revenues:</b>				
Charges for services	\$ 4,337,564	\$ -	\$ -	\$ -
<b>Operating Expenses:</b>				
Administrative and general	20,872	102	396	-
Retirement and health care savings contributions	-	-	-	-
Insurance and claims	4,295,493	4,318	248,501	-
Depreciation	-	-	-	-
Total Operating Expenses	4,316,365	4,420	248,897	-
Operating Income (Loss)	21,199	( 4,420)	( 248,897)	-
<b>Non-Operating Revenue:</b>				
Gain on sale of assets	-	-	-	-
Net Income (Loss) before Transfers	21,199	( 4,420)	( 248,897)	-
<b>Transfers:</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Transfers	-	-	-	-
Change in Net Position	21,199	( 4,420)	( 248,897)	-
Net Position at beginning of year	1,104,221	41,265	250,105	6,009
Net Position at end of year	\$ 1,125,420	\$ 36,845	\$ 1,208	\$ 6,009

<u>CMH Equipment Acquisition &amp; Replacement</u>	<u>Equipment Acquisition &amp; Replacement</u>	<u>Retirement</u>	<u>Public Employee Health Care</u>	<u>Total</u>
<u>\$ 116,009</u>	<u>\$ 824,172</u>	<u>\$ 2,055,275</u>	<u>\$ 123,120</u>	<u>\$ 7,456,140</u>
686	347,951	470	169	370,646
-	-	4,393,366	117,690	4,511,056
-	-	-	-	4,548,312
107,719	393,908	-	-	501,627
<u>108,405</u>	<u>741,859</u>	<u>4,393,836</u>	<u>117,859</u>	<u>9,931,641</u>
7,604	82,313	( 2,338,561)	5,261	( 2,475,501)
2,053	30,541	-	-	32,594
<u>9,657</u>	<u>112,854</u>	<u>( 2,338,561)</u>	<u>5,261</u>	<u>( 2,442,907)</u>
-	47,880	2,357,000	-	2,404,880
-	( 12,357)	-	-	( 12,357)
-	35,523	2,357,000	-	2,392,523
9,657	148,377	18,439	5,261	( 50,384)
<u>679,731</u>	<u>3,878,857</u>	<u>249,122</u>	<u>15,668</u>	<u>6,224,978</u>
<u>\$ 689,388</u>	<u>\$ 4,027,234</u>	<u>\$ 267,561</u>	<u>\$ 20,929</u>	<u>\$ 6,174,594</u>

**LAPEER COUNTY, MICHIGAN**

**COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2016**

	Health Insurance	Unemployment Insurance	Workers' Compensation	Centralized Purchasing
<b>Cash Flows From Operating Activities:</b>				
Cash receipts for interfund services	\$ 4,369,462	\$ -	\$ -	\$ -
Cash payments to suppliers	( 4,333,536)	( 5,224)	( 69,265)	-
Net Cash Provided by (Used in) Operating Activities	<u>35,926</u>	<u>( 5,224)</u>	<u>( 69,265)</u>	<u>-</u>
<b>Cash Flows From Noncapital Financing Activities:</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net Cash Provided by Noncapital Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>				
Acquisition of capital assets	-	-	-	-
Proceeds from sale of assets	-	-	-	-
Net Cash Used in Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Increase (decrease) in cash and cash equivalents	35,926	( 5,224)	( 69,265)	-
Cash and cash equivalents at beginning of year	<u>1,069,248</u>	<u>46,387</u>	<u>330,347</u>	<u>6,009</u>
Cash and cash equivalents at end of year	<u>\$ 1,105,174</u>	<u>\$ 41,163</u>	<u>\$ 261,082</u>	<u>\$ 6,009</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:</b>				
Operating Income (Loss)	\$ 21,199	\$( 4,420)	\$( 248,897)	\$ -
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities -				
Depreciation	-	-	-	-
Change in assets and liabilities:				
Accounts receivables	31,898	-	-	-
Due to/from other funds	-	-	-	-
Prepaid items/Deposits with agent	( 24,321)	-	-	-
Accounts payable	7,150	( 804)	621	-
Net Cash Provided by (Used in) Operating Activities	<u>\$ 35,926</u>	<u>\$( 5,224)</u>	<u>\$( 69,265)</u>	<u>\$ -</u>