



Barry County, Michigan

Cost Allocation Plan

- 2 CFR Part 200 Federal Plan -

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

MGT CONSULTING | GREAT LAKES REGION
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Section 1: Introduction

Introduction

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

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

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



Section 2: Certification



Barry County, Michigan

COUNTY-WIDE COST ALLOCATION PLAN CERTIFICATE OF INDIRECT COSTS

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

- (1) All costs included in this plan are for the fiscal year ending December 31, 2019 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2021 and are allowable in accordance with the requirements of the 2 CFR Part 200 "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated.
- (2) All costs included in this plan are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the costs identified.

I declare that the foregoing is true and correct.

Barry County, Michigan

Signature:

Michael Brown

Name of Official:

Michael Brown

Title:

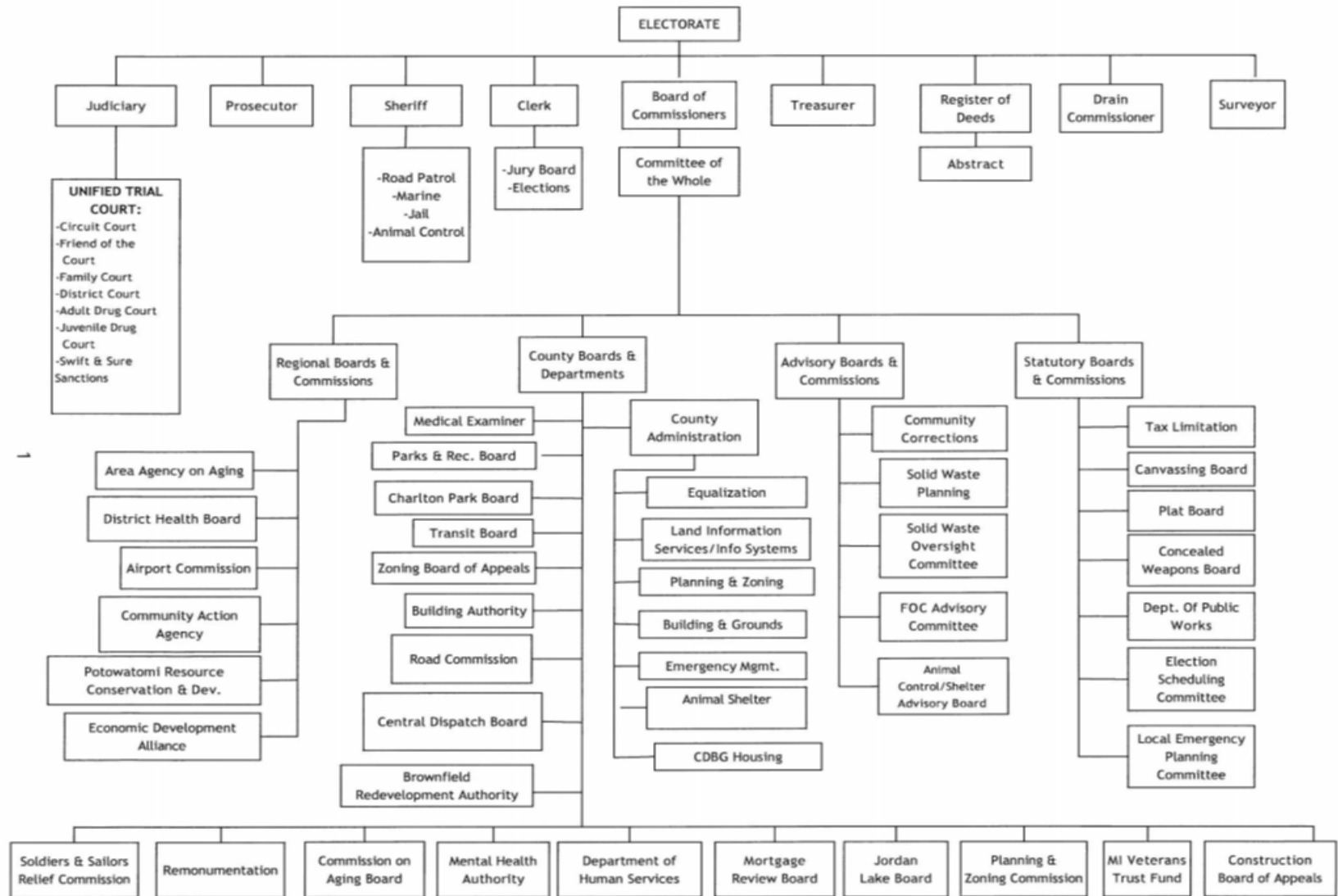
County Administrator

Date:

10/27/20



Section 3: Organizational Chart





Section 4: Reading a Cost Allocation Plan

Reading a Cost Allocation Plan

Overview

This federal Cost Allocation Plan is prepared under the 2 CFR Part 200 guidelines for Central Services Cost Allocation Plans. This plan is a document that distributes, or allocates, County indirect costs. Indirect costs are those costs incurred by County departments that benefit other County departments. Examples of County indirect costs are administration, accounting, and information technology

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate department indirect costs for FY2019.

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

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

Process

A double-step-down allocation methodology is used to allocate the allowable costs of the central service departments. This methodology recognizes the cross support provided between central service departments. For

example, Accounting supports Information Technology by providing payroll, paying vouchers, and preparing a budget. Information Technology, however, also supports Accounting by providing software and hardware and by maintaining and administering various applications and systems.

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

Carry-Forward

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

Sections

Table of Contents

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



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

Summary Schedule

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

Detail Schedules

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

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

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

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

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

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

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

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

Allocation Summary The summary of allocated costs by function



Section 5: 2 CFR Part 200 Cost Allocation Plan

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Summary Schedule

Department	101-101 Bd of Commissioners	101-140 Trial Court Criminal & Civil	101-147 Jury Board	101-148 Family Division	101-151 Adult Probation	101-191 Elections	101-225 Equalization	101-229 Prosecutor / Crime Victim	Prosecutor DP	101-230 Extraditions
1 Building Depreciation	\$1,955	\$39,847	\$0	\$30,723	\$15,356	\$0	\$1,376	\$11,970	\$0	\$0
2 Equipment Depreciation	0	17,393	0	14,447	284	0	0	484	0	0
3 101-175 Administration	3,153	15,290	268	10,676	367	443	3,631	7,809	1,085	7
4 101-211 Legal Counsel	0	1,562	0	1,249	0	0	156	937	0	0
5 101-215 Clerk	1,718	7,139	61	3,567	87	91	1,251	3,711	0	1
6 101-243 Land Information Services	1,925	48,131	0	34,655	0	0	7,701	0	26,954	0
7 101-253 Treasurer	4,255	11,040	647	11,342	920	963	5,074	6,613	0	14
8 101-265/266 Buildings & Grounds	17,615	167,015	0	73,776	36,875	0	12,396	28,744	0	0
9 101-299 Miscellaneous	1,226	6,159	17	2,961	728	37	905	3,309	0	1
10 101-334 Court Security	5,392	46,765	0	17,975	8,984	0	3,794	7,003	0	0
11 101-865 Insurance	11,737	61,985	7	22,661	7	18	7,893	27,838	0	0
12 101-865-1 Property Insurance	1,597	12,283	0	3,668	1,833	0	1,124	1,429	0	0
13 637 Data Processing	1,562	49,616	0	28,117	0	0	6,248	0	24,111	0
Total Current Allocations	52,134	484,228	1,001	255,816	65,441	1,552	51,549	99,848	52,149	24
Less: Prior Year Allocations	0	0	0	0	0	0	0	155,084	24,451	0
Carry-Forward	0	0	0	0	0	0	0	(55,236)	27,698	0
Proposed Costs	\$52,134	\$484,228	\$1,001	\$255,816	\$65,441	\$1,552	\$51,549	\$44,613	\$79,848	\$24

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Department	101-236 Register of Deeds	101-254 Tax Tribunal	101-257 Co- Op Extension	101-275 Drain Commissioner	101-280 Soil Conservation	101-301 Sheriff's Dept	101-317 Snowmobile Enforcement	101-331 Marine Law	101-333 Road Patrol	101-351 Jail
1 Building Depreciation	\$2,361	\$0	\$4,187	\$1,318	\$0	\$18,330	\$0	\$0	\$0	\$3,869
2 Equipment Depreciation	0	0	0	0	0	7,963	0	0	0	648
3 101-175 Administration	4,523	50	721	3,301	178	28,304	58	2,301	2,459	22,306
4 101-211 Legal Counsel	312	0	0	1,204	0	6,486	0	0	0	2,621
5 101-215 Clerk	2,081	9	22	1,379	3	14,174	19	1,463	834	10,562
6 101-243 Land Information Services	15,402	0	0	3,851	0	48,131	0	0	0	21,178
7 101-253 Treasurer	5,204	101	230	5,003	29	12,348	158	3,321	4,701	16,143
8 101-265/266 Buildings & Grounds	17,761	0	9,804	11,874	0	30,615	0	0	0	6,463
9 101-299 Miscellaneous	1,525	5	170	944	44	6,617	3	394	280	4,798
10 101-334 Court Security	5,059	0	0	3,634	0	0	0	0	0	0
11 101-865 Insurance	14,209	3	109	9,044	29	266,914	34	10,215	3,534	82,353
12 101-865-1 Property Insurance	1,536	0	303	1,076	0	7,368	0	0	0	1,555
13 637 Data Processing	12,496	0	0	7,267	0	39,051	0	0	0	17,183
Total Current Allocations	82,470	168	15,546	49,894	283	486,304	272	17,693	11,807	189,678
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$82,470	\$168	\$15,546	\$49,894	\$283	\$486,304	\$272	\$17,693	\$11,807	\$189,678

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Department	101-355 Sheriff- Animal Control	101-400 Planning	101-426 Emergency Management	101-430 Animal Control	101-441 DPW	101-266 Health Dept Building	101-601 Health	101-631 Substance Abuse	101-648 Medical Examiners	101-681 Veterans Burial
1 Building Depreciation	\$0	\$2,272	\$0	\$0	\$0	\$0	\$32,456	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	2,098	4,175	2,815	5,701	99	0	2,380	418	61	426
4 101-211 Legal Counsel	0	312	0	156	0	0	0	0	0	0
5 101-215 Clerk	790	1,711	889	2,038	5	0	5	5	16	71
6 101-243 Land Information Services	0	5,776	1,925	0	0	0	0	0	0	0
7 101-253 Treasurer	4,284	5,865	5,333	8,553	58	0	58	58	173	748
8 101-265/266 Buildings & Grounds	0	14,912	0	21,874	0	101,983	0	0	0	0
9 101-299 Miscellaneous	219	1,228	301	859	21	0	620	105	2	50
10 101-334 Court Security	0	3,967	0	0	0	0	0	0	0	0
11 101-865 Insurance	4,369	11,314	5,320	14,806	13	0	3,117	68	0	28
12 101-865-1 Property Insurance	842	1,235	0	0	0	0	9,405	0	0	0
13 637 Data Processing	0	5,626	1,562	0	0	0	0	0	0	0
Total Current Allocations	12,602	58,394	18,145	53,988	196	101,983	48,041	654	251	1,322
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$12,602	\$58,394	\$18,145	\$53,988	\$196	\$101,983	\$48,041	\$654	\$251	\$1,322

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Department	101-682 Veterans Counselor	101-689 Soldiers & Sailors	101-999 Appropriation s	201 Road Commission	205 Central Dispatch	208 Charlton Park Fund	215 Friend of the Court	Friend of the Court - DP	226 Sheriff K9 Donation	227 Animal Shelter TNR Grant 2015
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$74,774	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	3,350	0	0	0
3 101-175 Administration	656	64	1,190	495	17,473	8,976	10,599	1,240	0	265
4 101-211 Legal Counsel	0	0	0	0	1,406	0	1,562	0	0	0
5 101-215 Clerk	121	9	42	133	8,354	3,528	6,271	0	0	35
6 101-243 Land Information Services	0	0	0	0	0	0	0	30,804	0	0
7 101-253 Treasurer	1,279	101	446	1,064	1,602	2,724	2,976	0	23	23
8 101-265/266 Buildings & Grounds	0	0	0	0	0	0	51,501	0	0	0
9 101-299 Miscellaneous	67	9	276	14	3,779	1,267	5,626	0	0	39
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	35	5	176	0	7,179	4,018	51,186	0	0	23
12 101-865-1 Property Insurance	0	0	0	0	4,304	11,348	3,676	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	24,993	0	0
Total Current Allocations	2,158	188	2,130	1,706	44,096	31,862	211,521	57,037	23	385
Less: Prior Year Allocations	0	0	0	0	0	0	305,805	40,011	0	0
Carry-Forward	0	0	0	0	0	0	(94,284)	17,026	0	0
Proposed Costs	\$2,158	\$188	\$2,130	\$1,706	\$44,096	\$31,862	\$117,237	\$74,063	\$23	\$385

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Department	228 Solid Waste	229 Two Seven Oh Inc TNR	232 Animal Shelter Donations	233 Barry Comm Resource Net	236 Remonument ation Fund	244 Comm on Aging Building	247 Thornapple Namor Depr Fund	248 Building Rehab Fund	249 Capital Replacement	250 Park & Rec Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	958	66	402	60	1,342	5	0	1,843	277	1,512
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	142	18	20	12	401	1	0	53	15	532
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	80	0	801	332	57	195	870	652	57	217
8 101-265/266 Buildings & Grounds	0	0	0	0	0	16,276	0	0	0	0
9 101-299 Miscellaneous	127	2	88	5	149	0	0	437	60	133
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	73	0	56	2	1,454	0	0	281	38	214
12 101-865-1 Property Insurance	0	0	0	0	0	2,248	46,856	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,381	85	1,366	412	3,403	18,725	47,726	3,267	447	2,609
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$1,381	\$85	\$1,366	\$412	\$3,403	\$18,725	\$47,726	\$3,267	\$447	\$2,609

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Department	252 Co Agriculture Preserve	253 Master Land Use Prog	255 EDC	256 ROD Automation	259 Local Corr Officer	260 Victims Services	261 Indigent Defense	264 Concealed Pistol Licensing	265 Drug Law Enforce	266 Special Investigation
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$3,445	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	29	0	0	0
3 101-175 Administration	110	0	720	1,043	38	123	5,309	733	0	0
4 101-211 Legal Counsel	0	0	0	0	0	0	156	0	0	0
5 101-215 Clerk	11	0	1	202	7	30	1,354	224	0	0
6 101-243 Land Information Services	0	0	0	0	0	0	3,851	0	0	0
7 101-253 Treasurer	11	0	11	6,089	137	183	57	8,698	23	172
8 101-265/266 Buildings & Grounds	0	0	0	0	0	0	8,274	0	0	0
9 101-299 Miscellaneous	19	0	188	97	4	6	887	36	0	0
10 101-334 Court Security	0	0	0	0	0	0	2,016	0	0	0
11 101-865 Insurance	12	0	122	50	2	2	1,069	40	0	0
12 101-865-1 Property Insurance	0	0	0	0	0	0	411	0	0	0
13 637 Data Processing	0	0	0	0	0	0	3,124	0	0	0
Total Current Allocations	163	0	1,043	7,480	188	344	29,982	9,732	23	172
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$163	\$0	\$1,043	\$7,480	\$188	\$344	\$29,982	\$9,732	\$23	\$172

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Department	267 Crime Victim Rights	269 Law Library	275 Comm on Aging	276 CDBG	277 Middleville Police Serv	281 Swift & Sure Sanctions	282 56B Sobriety Court	283 Comm Corrections	285 Adult Drug Court	286 Juvenile Drug Court
1 Building Depreciation	\$0	\$1,294	\$0	\$0	\$0	\$0	\$0	\$1,240	\$1,607	\$0
2 Equipment Depreciation	0	11	0	0	0	0	0	11	14	0
3 101-175 Administration	1,739	346	21,397	251	3,525	2,872	3,013	2,484	3,646	0
4 101-211 Legal Counsel	0	0	0	0	0	625	0	0	0	0
5 101-215 Clerk	714	61	13,009	30	1,578	1,095	1,047	731	1,160	0
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	9,626	0
7 101-253 Treasurer	80	34	4,704	160	183	1,110	286	320	1,396	23
8 101-265/266 Buildings & Grounds	0	3,107	0	0	0	0	0	2,978	3,858	0
9 101-299 Miscellaneous	191	38	4,466	40	622	353	325	380	715	0
10 101-334 Court Security	0	757	0	0	0	0	0	726	940	0
11 101-865 Insurance	368	20	14,868	24	10,423	5,387	4,359	2,305	5,412	0
12 101-865-1 Property Insurance	0	154	0	0	0	0	0	148	192	0
13 637 Data Processing	0	0	0	0	0	0	0	0	7,810	0
Total Current Allocations	3,093	5,824	58,443	504	16,331	11,442	9,030	11,322	36,376	23
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$3,093	\$5,824	\$58,443	\$504	\$16,331	\$11,442	\$9,030	\$11,322	\$36,376	\$23

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Department	287 Mich Justice Training	290 Social Welfare	292-992 Child Care Fund	292-664 CC Wrap Around	292-665 CC Juv Drug Ct	292-668 CC Juv Justice	295 Airport Fund	296 Juv Continuum of Care	297 Diverted Felons	352 FOC Ren Debt Relocations
1 Building Depreciation	\$0	\$0	\$3,613	\$647	\$0	\$1,812	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	31	6	0	15	0	0	0	0
3 101-175 Administration	78	106	7,597	2,559	2,442	2,173	4,303	143	104	483
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	14	19	1,880	945	881	797	388	19	14	5
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	23	126	3,205	0	114	11	5,837	80	423	0
8 101-265/266 Buildings & Grounds	0	0	8,675	1,554	0	4,350	0	0	0	0
9 101-299 Miscellaneous	9	11	2,029	510	216	437	791	21	15	122
10 101-334 Court Security	0	0	2,114	379	0	1,060	0	0	0	0
11 101-865 Insurance	5	6	10,853	4,094	3,321	3,473	488	12	9	79
12 101-865-1 Property Insurance	0	0	431	77	0	216	0	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	128	268	40,427	10,770	6,975	14,346	11,806	275	565	690
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$128	\$268	\$40,427	\$10,770	\$6,975	\$14,346	\$11,806	\$275	\$565	\$690

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Department	354 Yankee Springs Water	355 Middleville Water Debt	356 Middleville Water Debt 2016	357 Fawn Lake Sewer	358 Yankee Spring	359 Finkbeiner/Cr ain Debt	360 TM Bldg Auth 2012 Debt	361 Rd Comm Series '16 Debt Svc	368 Thornapple Manor	374 1999 BPW Middleville
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	15	15	15	20	15	20	2,139	25	8,189	0
4 101-211 Legal Counsel	0	0	0	0	0	0	1,031	0	0	0
5 101-215 Clerk	4	4	4	5	4	5	5	7	15	0
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	0	0	0	0	0	0	0	0	0	0
8 101-265/266 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	0	0	0	1	0	1	557	1	2,136	0
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	0	0	0	0	0	0	361	0	1,387	0
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	20	20	20	26	20	26	4,093	33	11,727	0
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$20	\$20	\$20	\$26	\$20	\$26	\$4,093	\$33	\$11,727	\$0

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Department	376 2003 Refunding Sewer	377 Leach & Middle Lake	378 Little Thornapple 2019 Debt	478 Litte Thornapple 2019 Construct	506 - 511, 513 - 515 Delinquent Taxes	512 Thornapple Manor Fund	516 100% Tax Payment	517 Foreclosure Fund	588 Transit Fund	595 Commissary
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	0	15	57	1,185	162	475	20	10	18,729	2,332
4 101-211 Legal Counsel	0	0	0	2,148	0	0	0	0	0	0
5 101-215 Clerk	0	4	5	5	43	128	5	3	11,338	453
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	0	0	0	0	0	5,883	0	0	3,949	0
8 101-265/266 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	0	0	10	306	5	13	1	0	4,293	217
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	0	0	6	199	0	0	0	0	26,775	110
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	1,723	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	20	78	3,844	209	6,498	26	13	66,807	3,112
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$0	\$20	\$78	\$3,844	\$209	\$6,498	\$26	\$13	\$66,807	\$3,112

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Department	660 Telephone	661 Vehicle Fund	676 Worker's Comp Fund	677 Health Ins. Fund	678 Disability Fund	680 Fringe Benefit Fund	681 Life Ins. Fund	682 Retirement Fund	683 Dental/Optical I	684 Unemployment
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	485	1,298	809	12,012	1,474	290	369	15,249	1,324	80
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	62	46	7	189	286	5	16	52	267	7
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	183	172	401	1,225	389	790	1,122	481	23	389
8 101-265/266 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	73	300	206	2,987	137	71	83	3,956	114	15
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	43	192	134	1,929	70	46	53	2,568	56	9
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	846	2,008	1,556	18,341	2,356	1,202	1,642	22,306	1,785	501
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$846	\$2,008	\$1,556	\$18,341	\$2,356	\$1,202	\$1,642	\$22,306	\$1,785	\$501

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Department	711 Cementary Trust	792 Inmate Trust	801 Drain Fund	804 Drain Maint	841 FEMA House Elevation	843 Gun Lake Weed Assess	851 Drain Debt	852 Algonquin Lake Maintenance Fund	Mental Health	Other
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,197
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	121
3 101-175 Administration	0	0	3,614	146	0	863	174	31	825	25
4 101-211 Legal Counsel	0	0	107	0	0	0	0	0	0	0
5 101-215 Clerk	0	0	972	39	0	104	4	7	0	7
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	0	0	0	0	0	275	0	229	0	72
8 101-265/266 Buildings & Grounds	0	0	0	0	0	0	0	0	648	35,882
9 101-299 Miscellaneous	0	0	101	4	0	135	42	2	217	1
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	8,306
11 101-865 Insurance	0	0	0	0	0	81	27	1	141	0
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	2,192	1,695
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	0	4,794	190	0	1,458	248	269	4,023	60,306
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$0	\$0	\$4,794	\$190	\$0	\$1,458	\$248	\$269	\$4,023	\$60,306

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Department	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$268,651
2 Equipment Depreciation	0	44,808
3 101-175 Administration	0	312,371
4 101-211 Legal Counsel	0	22,031
5 101-215 Clerk	0	113,722
6 101-243 Land Information Services	0	259,910
7 101-253 Treasurer	0	175,812
8 101-265/266 Buildings & Grounds	1,924	690,734
9 101-299 Miscellaneous	0	74,119
10 101-334 Court Security	0	118,872
11 101-865 Insurance	0	723,350
12 101-865-1 Property Insurance	8	120,934
13 637 Data Processing	0	228,766
Total Current Allocations	1,932	3,154,081
Less: Prior Year Allocations	0	525,351
Carry-Forward	0	(104,795)
Proposed Costs	\$1,932	\$3,049,286

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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
14 101-101 Bd of Commissioners	52,134	0	0	0	52,134
15 101-140 Trial Court Criminal & Civil	484,228	0	0	0	484,228
16 101-147 Jury Board	1,001	0	0	0	1,001
17 101-148 Family Division	255,816	0	0	0	255,816
18 101-151 Adult Probation	65,441	0	0	0	65,441
19 101-191 Elections	1,552	0	0	0	1,552
20 101-225 Equalization	51,549	0	0	0	51,549
21 101-229 Prosecutor / Crime Victim	99,848	155,084	(55,236)	0	44,613
22 Prosecutor DP	52,149	24,451	27,698	0	79,848
23 101-230 Extraditions	24	0	0	0	24
24 101-236 Register of Deeds	82,470	0	0	0	82,470
25 101-254 Tax Tribunal	168	0	0	0	168
26 101-257 Co-Op Extension	15,546	0	0	0	15,546
27 101-275 Drain Commissioner	49,894	0	0	0	49,894
28 101-280 Soil Conservation	283	0	0	0	283
29 101-301 Sheriff's Dept	486,304	0	0	0	486,304
30 101-317 Snowmobile Enforcement	272	0	0	0	272
31 101-331 Marine Law	17,693	0	0	0	17,693
32 101-333 Road Patrol	11,807	0	0	0	11,807
33 101-351 Jail	189,678	0	0	0	189,678
34 101-355 Sheriff-Animal Control	12,602	0	0	0	12,602
35 101-400 Planning	58,394	0	0	0	58,394
36 101-426 Emergency Management	18,145	0	0	0	18,145
37 101-430 Animal Control	53,988	0	0	0	53,988
38 101-441 DPW	196	0	0	0	196
39 101-266 Health Dept Building	101,983	0	0	0	101,983
40 101-601 Health	48,041	0	0	0	48,041
41 101-631 Substance Abuse	654	0	0	0	654
42 101-648 Medical Examiners	251	0	0	0	251
43 101-681 Veterans Burial	1,322	0	0	0	1,322
44 101-682 Veterans Counselor	2,158	0	0	0	2,158
45 101-689 Soldiers & Sailors	188	0	0	0	188
46 101-999 Appropriations	2,130	0	0	0	2,130
47 201 Road Commission	1,706	0	0	0	1,706
48 205 Central Dispatch	44,096	0	0	0	44,096
49 208 Charlton Park Fund	31,862	0	0	0	31,862
50 215 Friend of the Court	211,521	305,805	(94,284)	0	117,237
51 Friend of the Court - DP	57,037	40,011	17,026	0	74,063
52 226 Sheriff K9 Donation	23	0	0	0	23
53 227 Animal Shelter TNR Grant 2015	385	0	0	0	385

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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
54 228 Solid Waste	1,381	0	0	0	1,381
55 229 Two Seven Oh Inc TNR	85	0	0	0	85
56 232 Animal Shelter Donations	1,366	0	0	0	1,366
57 233 Barry Comm Resource Net	412	0	0	0	412
58 236 Remonumentation Fund	3,403	0	0	0	3,403
59 244 Comm on Aging Building	18,725	0	0	0	18,725
60 247 Thornapple Namor Depr Fund	47,726	0	0	0	47,726
61 248 Building Rehab Fund	3,267	0	0	0	3,267
62 249 Capital Replacement	447	0	0	0	447
63 250 Park & Rec Fund	2,609	0	0	0	2,609
64 252 Co Agriculture Preserve	163	0	0	0	163
65 253 Master Land Use Prog	0	0	0	0	0
66 255 EDC	1,043	0	0	0	1,043
67 256 ROD Automation	7,480	0	0	0	7,480
68 259 Local Corr Officer	188	0	0	0	188
69 260 Victims Services	344	0	0	0	344
70 261 Indigent Defense	29,982	0	0	0	29,982
71 264 Concealed Pistol Licensing	9,732	0	0	0	9,732
72 265 Drug Law Enforce	23	0	0	0	23
73 266 Special Investigation	172	0	0	0	172
74 267 Crime Victim Rights	3,093	0	0	0	3,093
75 269 Law Library	5,824	0	0	0	5,824
76 275 Comm on Aging	58,443	0	0	0	58,443
77 276 CDBG	504	0	0	0	504
78 277 Middleville Police Serv	16,331	0	0	0	16,331
79 281 Swift & Sure Sanctions	11,442	0	0	0	11,442
80 282 56B Sobriety Court	9,030	0	0	0	9,030
81 283 Comm Corrections	11,322	0	0	0	11,322
82 285 Adult Drug Court	36,376	0	0	0	36,376
83 286 Juvenile Drug Court	23	0	0	0	23
84 287 Mich Justice Training	128	0	0	0	128
85 290 Social Welfare	268	0	0	0	268
86 292-992 Child Care Fund	40,427	0	0	0	40,427
87 292-664 CC Wrap Around	10,770	0	0	0	10,770
88 292-665 CC Juv Drug Ct	6,975	0	0	0	6,975
89 292-668 CC Juv Justice	14,346	0	0	0	14,346
90 295 Airport Fund	11,806	0	0	0	11,806
91 296 Juv Continuum of Care	275	0	0	0	275
92 297 Diverted Felons	565	0	0	0	565
93 352 FOC Ren Debt Relocations	690	0	0	0	690

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
94 354 Yankee Springs Water	20	0	0	0	20
95 355 Middleville Water Debt	20	0	0	0	20
96 356 Middleville Water Debt 2016	20	0	0	0	20
97 357 Fawn Lake Sewer	26	0	0	0	26
98 358 Yankee Spring	20	0	0	0	20
99 359 Finkbeiner/Crain Debt	26	0	0	0	26
100 360 TM Bldg Auth 2012 Debt	4,093	0	0	0	4,093
101 361 Rd Comm Series '16 Debt Svc	33	0	0	0	33
102 368 Thornapple Manor	11,727	0	0	0	11,727
103 374 1999 BPW Middleville	0	0	0	0	0
104 376 2003 Refunding Sewer	0	0	0	0	0
105 377 Leach & Middle Lake	20	0	0	0	20
106 378 Little Thornapple 2019 Debt	78	0	0	0	78
107 478 Litte Thornapple 2019 Construct	3,844	0	0	0	3,844
108 506 - 511, 513 - 515 Delinquent Taxes	209	0	0	0	209
109 512 Thornapple Manor Fund	6,498	0	0	0	6,498
110 516 100% Tax Payment	26	0	0	0	26
111 517 Foreclosure Fund	13	0	0	0	13
112 588 Transit Fund	66,807	0	0	0	66,807
113 595 Commissary	3,112	0	0	0	3,112
114 660 Telephone	846	0	0	0	846
115 661 Vehicle Fund	2,008	0	0	0	2,008
116 676 Worker's Comp Fund	1,556	0	0	0	1,556
117 677 Health Ins. Fund	18,341	0	0	0	18,341
118 678 Disability Fund	2,356	0	0	0	2,356
119 680 Fringe Benefit Fund	1,202	0	0	0	1,202
120 681 Life Ins. Fund	1,642	0	0	0	1,642
121 682 Retirement Fund	22,306	0	0	0	22,306
122 683 Dental/Optical	1,785	0	0	0	1,785
123 684 Unemployment	501	0	0	0	501
124 711 Cementary Trust	0	0	0	0	0
125 792 Inmate Trust	0	0	0	0	0
126 801 Drain Fund	4,794	0	0	0	4,794
127 804 Drain Maint	190	0	0	0	190
128 841 FEMA House Elevation	0	0	0	0	0
129 843 Gun Lake Weed Assess	1,458	0	0	0	1,458
130 851 Drain Debt	248	0	0	0	248
131 852 Algonquin Lake Maintenance Func	269	0	0	0	269
132 Mental Health	4,023	0	0	0	4,023
133 Other	60,306	0	0	0	60,306
Total	3,152,149	525,351	(104,795)	0	3,047,354

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Building Depreciation
Nature and Extent of Service

Federal guidelines allow local units to recover the capitalized cost of facilities through the identified depreciation. Barry County maintains a fixed asset inventory which includes the current year's depreciation expense. For plan purposes, the identified depreciation is computed for each facility. The computed depreciation is then allocated to each of the occupants of the facilities based on their assigned square footages or directly to single occupants. The following facilities are included in the depreciation schedule:

- **Courthouse**
- **Annex Building**
- **Courts and Law Building**
- **County Jail**
- **Friend of the Court (FOC) Building**
- **Health Building**
- **Old Library / Tyden Center**

This schedule also identifies debt service expenses reported within Fund 352 for interest and administrative costs related to financing for renovations to the Friend of the Court building.

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

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

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A. Department Costs

Dept:1 Building Depreciation

Description		Amount	General Admin	Courthouse	Annex	Courts & Law	County Jail	FOC Building	Health Building	Tyden Center / Old Library
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Building Depreciation	P	293,596	0	27,077	2,429	121,202	22,121	62,863	32,340	25,563
352-995-000 FOC Renovation Interest	P	10,894	0	0	0	0	0	10,894	0	0
352-997-000 Administrative Expense	P	750	0	0	0	0	0	750	0	0
Subtotal - Services & Supplies		305,240	0	27,077	2,429	121,202	22,121	74,507	32,340	25,563
Department Cost Total		305,240	0	27,077	2,429	121,202	22,121	74,507	32,340	25,563
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		305,240	0	27,077	2,429	121,202	22,121	74,507	32,340	25,563
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$305,240		\$27,077	\$2,429	\$121,202	\$22,121	\$74,507	\$32,340	\$25,563

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B. Incoming Costs - (Default Spread Expense%)

Dept:1 Building Depreciation

Department	First Incoming	Second Incoming	Courthouse	Annex	Courts & Law	County Jail	FOC Building	Health Building	Tyden Center / Old Library
9 Cost Plan	\$0	\$1,094	\$97	\$9	\$434	\$79	\$267	\$116	\$92
Subtotal - 101-299 Miscellaneous	0	1,094	97	9	434	79	267	116	92
Total Incoming	0	1,094	97	9	434	79	267	116	92
C. Total Allocated		\$306,333	\$27,174	\$2,438	\$121,637	\$22,200	\$74,774	\$32,456	\$25,655
			8.87%	0.80%	39.71%	7.25%	24.41%	10.60%	8.37%

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Courthouse Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	848	7.53%	\$2,040	\$0	\$2,040	\$7	\$2,047
5 101-215 Clerk	1,471	13.07%	3,538	0	3,538	13	3,551
7 101-253 Treasurer	744	6.61%	1,790	0	1,790	6	1,796
8 101-265/266 Buildings & Grounds	200	1.78%	481	0	481	2	483
10 101-334 Court Security	240	2.13%	577	0	577	2	579
14 101-101 Bd of Commissioners	810	7.20%	1,948	0	1,948	7	1,955
15 101-140 Trial Court Criminal & Civil	4,472	39.73%	10,757	0	10,757	39	10,795
20 101-225 Equalization	570	5.06%	1,371	0	1,371	5	1,376
24 101-236 Register of Deeds	760	6.75%	1,828	0	1,828	7	1,835
27 101-275 Drain Commissioner	546	4.85%	1,313	0	1,313	5	1,318
35 101-400 Planning	596	5.29%	1,434	0	1,434	5	1,439
Subtotal	11,257	100.00%	27,077	0	27,077	97	27,174
Direct Bills					0		0
Total					\$27,077		\$27,174

Basis Units: Assigned Square Footage
Source: Floor Plans

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Annex Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-253 Treasurer	105	3.69%	\$90	\$0	\$90	\$0	\$90
8 101-265/266 Buildings & Grounds	2,743	96.31%	2,339	0	2,339	8	2,348
Subtotal	2,848	100.00%	2,429	0	2,429	9	2,438
Direct Bills					0		0
Total					\$2,429		\$2,438
Basis Units: Assigned Square Footage							
Source: Floor Plans							

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Courts & Law Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265/266 Buildings & Grounds	864	3.83%	\$4,642	\$0	\$4,642	\$17	\$4,659
10 101-334 Court Security	375	1.66%	2,015	0	2,015	7	2,022
15 101-140 Trial Court Criminal & Civil	5,388	23.88%	28,948	0	28,948	104	29,052
17 101-148 Family Division	5,698	25.26%	30,614	0	30,614	110	30,723
18 101-151 Adult Probation	2,848	12.62%	15,301	0	15,301	55	15,356
21 101-229 Prosecutor / Crime Victim	2,220	9.84%	11,927	0	11,927	43	11,970
70 261 Indigent Defense	639	2.83%	3,433	0	3,433	12	3,445
75 269 Law Library	240	1.06%	1,289	0	1,289	5	1,294
81 283 Comm Corrections	230	1.02%	1,236	0	1,236	4	1,240
82 285 Adult Drug Court	298	1.32%	1,601	0	1,601	6	1,607
86 292-992 Child Care Fund	670	2.97%	3,600	0	3,600	13	3,613
87 292-664 CC Wrap Around	120	0.53%	645	0	645	2	647
89 292-668 CC Juv Justice	336	1.49%	1,805	0	1,805	6	1,812
133 Other	2,633	11.67%	14,146	0	14,146	51	14,197
Subtotal	22,559	100.00%	121,202	0	121,202	434	121,637
Direct Bills					0		0
Total					\$121,202		\$121,637
Basis Units: Assigned Square Footage							
Source: Floor Plans							

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County Jail Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 101-301 Sheriff's Dept	10,261	82.57%	\$18,265	\$0	\$18,265	\$65	\$18,330
33 101-351 Jail	2,166	17.43%	3,856	0	3,856	14	3,869
Subtotal	12,427	100.00%	22,121	0	22,121	79	22,200
Direct Bills					0		0
Total					\$22,121		\$22,200
Basis Units: Assigned Square Footage							
Source: Floor Plans							

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FOC Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 215 Friend of the Court	1	100.00%	\$74,507	\$0	\$74,507	\$267	\$74,774
Subtotal	1	100.00%	74,507	0	74,507	267	74,774
Direct Bills					0		0
Total					\$74,507		\$74,774
Basis Units: Direct to FOC							
Source:							

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Health Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40 101-601 Health	1	100.00%	\$32,340	\$0	\$32,340	\$116	\$32,456
Subtotal	1	100.00%	32,340	0	32,340	116	32,456
Direct Bills					0		0
Total					\$32,340		\$32,456
Basis Units: Direct to Health							
Source:							

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Tyden Center / Old Library Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-243 Land Information Services	1,125.00	9.02%	\$2,306	\$0	\$2,306	\$8	\$2,315
8 101-265/266 Buildings & Grounds	4,408.40	35.35%	9,037	0	9,037	32	9,070
13 637 Data Processing	4,240.20	34.00%	8,693	0	8,693	31	8,724
24 101-236 Register of Deeds	256.00	2.05%	525	0	525	2	527
26 101-257 Co-Op Extension	2,035.00	16.32%	4,172	0	4,172	15	4,187
35 101-400 Planning	405.00	3.25%	830	0	830	3	833
Subtotal	12,469.60	100.00%	25,563	0	25,563	92	25,655
Direct Bills					0		0
Total					\$25,563		\$25,655

Basis Units: Assigned Square Footage
Source: Floor Plans

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Allocation Summary

Dept:1 Building Depreciation

Department	Courthouse	Annex	Courts & Law	County Jail	FOC Building	Health Building	Tyden Center / Old Library	Total
3 101-175 Administration	\$2,047	\$0	\$0	\$0	\$0	\$0	\$0	\$2,047
5 101-215 Clerk	3,551	0	0	0	0	0	0	3,551
6 101-243 Land Information Services	0	0	0	0	0	0	2,315	2,315
7 101-253 Treasurer	1,796	90	0	0	0	0	0	1,886
8 101-265/266 Buildings & Grounds	483	2,348	4,659	0	0	0	9,070	16,559
10 101-334 Court Security	579	0	2,022	0	0	0	0	2,601
13 637 Data Processing	0	0	0	0	0	0	8,724	8,724
14 101-101 Bd of Commissioners	1,955	0	0	0	0	0	0	1,955
15 101-140 Trial Court Criminal & Civil	10,795	0	29,052	0	0	0	0	39,847
17 101-148 Family Division	0	0	30,723	0	0	0	0	30,723
18 101-151 Adult Probation	0	0	15,356	0	0	0	0	15,356
20 101-225 Equalization	1,376	0	0	0	0	0	0	1,376
21 101-229 Prosecutor / Crime Victim	0	0	11,970	0	0	0	0	11,970
24 101-236 Register of Deeds	1,835	0	0	0	0	0	527	2,361
26 101-257 Co-Op Extension	0	0	0	0	0	0	4,187	4,187
27 101-275 Drain Commissioner	1,318	0	0	0	0	0	0	1,318
29 101-301 Sheriff's Dept	0	0	0	18,330	0	0	0	18,330
33 101-351 Jail	0	0	0	3,869	0	0	0	3,869
35 101-400 Planning	1,439	0	0	0	0	0	833	2,272
40 101-601 Health	0	0	0	0	0	32,456	0	32,456
50 215 Friend of the Court	0	0	0	0	74,774	0	0	74,774
70 261 Indigent Defense	0	0	3,445	0	0	0	0	3,445
75 269 Law Library	0	0	1,294	0	0	0	0	1,294
81 283 Comm Corrections	0	0	1,240	0	0	0	0	1,240
82 285 Adult Drug Court	0	0	1,607	0	0	0	0	1,607
86 292-992 Child Care Fund	0	0	3,613	0	0	0	0	3,613
87 292-664 CC Wrap Around	0	0	647	0	0	0	0	647
89 292-668 CC Juv Justice	0	0	1,812	0	0	0	0	1,812
133 Other	0	0	14,197	0	0	0	0	14,197
Total	\$27,174	\$2,438	\$121,637	\$22,200	\$74,774	\$32,456	\$25,655	\$306,333

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Equipment Depreciation
Nature and Extent of Service

The Federal Cost Principles (2 CFR Part 200) allow local units of government to recover the cost of equipment, furniture, fixtures and other capital assets through depreciation. Barry County maintains a fixed asset inventory which identifies various fixed assets and depreciation expense. For plan purposes, the depreciation expense for certain fixed assets has been identified. The costs have been pooled into the following categories:

- **Courts and Law Building Furniture and Fixtures** – The depreciation cost for common equipment, furniture and fixtures located in the Courts and Law building has been allocated to departments based on their assigned square footage.
- **Jail Equipment Furniture and Fixtures** – The depreciation cost for common equipment, furniture, and fixtures located in the Jail has been allocated directly to occupants on assigned square footage.
- **Department Specific Equipment** - Depreciation costs of certain equipment specific to central service departments have been identified and allocated to the benefitting departments based on actual costs identified.
- **Vehicle Depreciation** - The County purchases vehicles for use by various departments. Vehicles purchased for use by central service and grant-recipient departments are identified in this function and the current year depreciation is allocated directly to the user departments.

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

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

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A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	C & L Building Equipment	Jail Equipment	Dept. Specific Equip.	Vehicles
Personnel Costs							
Salaries	S	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
Depreciation	P	57,768	0	1,023	3,659	30,718	22,368
Subtotal - Services & Supplies		57,768	0	1,023	3,659	30,718	22,368
Department Cost Total		57,768	0	1,023	3,659	30,718	22,368
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		57,768	0	1,023	3,659	30,718	22,368
General Admin Distribution			0	0	0	0	0
Grand Total		\$57,768		\$1,023	\$3,659	\$30,718	\$22,368

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B. Incoming Costs - (Default Spread Expense%)

Dept:2 Equipment Depreciation

Department	First Incoming	Second Incoming	C & L Building Equipment	Jail Equipment	Dept. Specific Equip.	Vehicles
9 Cost Plan	\$0	\$937	\$17	\$59	\$498	\$363
Subtotal - 101-299 Miscellaneous	0	937	17	59	498	363
Total Incoming	0	937	17	59	498	363
C. Total Allocated		\$58,705	\$1,040	\$3,718	\$31,216	\$22,731
			1.77%	6.33%	53.18%	38.72%

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C & L Building Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265/266 Buildings & Grounds	864	3.83%	\$39	\$0	\$39	\$1	\$40
10 101-334 Court Security	375	1.66%	17	0	17	0	17
15 101-140 Trial Court Criminal & Civil	5,388	23.88%	244	0	244	4	248
17 101-148 Family Division	5,698	25.26%	258	0	258	4	263
18 101-151 Adult Probation	2,848	12.62%	129	0	129	2	131
21 101-229 Prosecutor / Crime Victim	2,220	9.84%	101	0	101	2	102
70 261 Indigent Defense	639	2.83%	29	0	29	0	29
75 269 Law Library	240	1.06%	11	0	11	0	11
81 283 Comm Corrections	230	1.02%	10	0	10	0	11
82 285 Adult Drug Court	298	1.32%	14	0	14	0	14
86 292-992 Child Care Fund	670	2.97%	30	0	30	0	31
87 292-664 CC Wrap Around	120	0.53%	5	0	5	0	6
89 292-668 CC Juv Justice	336	1.49%	15	0	15	0	15
133 Other	2,633	11.67%	119	0	119	2	121
Subtotal	22,559	100.00%	1,023	0	1,023	17	1,040
Direct Bills					0		0
Total					\$1,023		\$1,040
Basis Units: Assigned Square Footage							
Source: Floor Plans							

Barry County, Michigan
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Jail Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 101-301 Sheriff's Dept	10,261	82.57%	\$3,021	\$0	\$3,021	\$49	\$3,070
33 101-351 Jail	2,166	17.43%	638	0	638	10	648
Subtotal	12,427	100.00%	3,659	0	3,659	59	3,718
Direct Bills					0		0
Total					\$3,659		\$3,718
Basis Units: Assigned Square Footage							
Source: Floor Plans							

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Dept. Specific Equip. Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-215 Clerk	3,017	9.82%	\$3,017	\$0	\$3,017	\$49	\$3,066
10 101-334 Court Security	3,296	10.73%	3,296	0	3,296	53	3,349
15 101-140 Trial Court Criminal & Civil	16,871	54.92%	16,871	0	16,871	274	17,145
17 101-148 Family Division	2,193	7.14%	2,193	0	2,193	36	2,229
18 101-151 Adult Probation	150	0.49%	150	0	150	2	152
21 101-229 Prosecutor / Crime Victim	376	1.22%	376	0	376	6	382
29 101-301 Sheriff's Dept	4,815	15.67%	4,815	0	4,815	78	4,893
Subtotal	30,718	100.00%	30,718	0	30,718	498	31,216
Direct Bills					0		0
Total					\$30,718		\$31,216

Basis Units: Current Depreciation Amount
Source: Fixed Assets Schedule

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Vehicles Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-243 Land Information Services	3,167	14.16%	\$3,167	\$0	\$3,167	\$51	\$3,218
8 101-265/266 Buildings & Grounds	4,139	18.50%	4,139	0	4,139	67	4,206
17 101-148 Family Division	11,765	52.60%	11,765	0	11,765	191	11,956
50 215 Friend of the Court	3,297	14.74%	3,297	0	3,297	53	3,350
Subtotal	22,368	100.00%	22,368	0	22,368	363	22,731
Direct Bills					0		0
Total					\$22,368		\$22,731

Basis Units: Current Depreciation Amount
 Source: Fixed Assets Schedule

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Allocation Summary

Dept:2 Equipment Depreciation

Department	C & L Building Equipment	Jail Equipment	Dept. Specific Equip.	Vehicles	Total
5 101-215 Clerk	\$0	\$0	\$3,066	\$0	\$3,066
6 101-243 Land Information Services	0	0	0	3,218	3,218
8 101-265/266 Buildings & Grounds	40	0	0	4,206	4,246
10 101-334 Court Security	17	0	3,349	0	3,367
15 101-140 Trial Court Criminal & Civil	248	0	17,145	0	17,393
17 101-148 Family Division	263	0	2,229	11,956	14,447
18 101-151 Adult Probation	131	0	152	0	284
21 101-229 Prosecutor / Crime Victim	102	0	382	0	484
29 101-301 Sheriff's Dept	0	3,070	4,893	0	7,963
33 101-351 Jail	0	648	0	0	648
50 215 Friend of the Court	0	0	0	3,350	3,350
70 261 Indigent Defense	29	0	0	0	29
75 269 Law Library	11	0	0	0	11
81 283 Comm Corrections	11	0	0	0	11
82 285 Adult Drug Court	14	0	0	0	14
86 292-992 Child Care Fund	31	0	0	0	31
87 292-664 CC Wrap Around	6	0	0	0	6
89 292-668 CC Juv Justice	15	0	0	0	15
133 Other	121	0	0	0	121
Total	\$1,040	\$3,718	\$31,216	\$22,731	\$58,705

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101-175 ADMINISTRATION
Nature and Extent of Service

The Barry County Administrator's office is responsible for a broad range of management and coordination functions for the County. The Administrator works at the pleasure of the Board of County Commissioners and carries out their directions. The services of the Administrator include: acting as the County's fiscal agent, preparing and monitoring the annual budget, coordinating the purchasing function, coordinating the issuance of financial reports, and providing labor agreement interpretations.

For plan purposes, the cost of the Administrator's office is separated into the following functions based on staff time and effort and the costs are allocated to the benefitting departments as described.

- **County Coordinator** - The Administrator provides coordination for various central services of the County, including: maintenance, phone services, copiers, and purchasing. The costs for these services are allocated to all departments based on the audited expenditures, excluding component units and non-managed activities.
- **Financial Reporting/Accounting** - The Administrator coordinates the preparation of the County's annual budget, modifies budgets, reports on financial performance, and provides for the sound financial practices of the County. The costs for these services are allocated to all departments based on the number of expenditure transactions posted to the general ledger during the year.
- **Risk Management** - The Administrator is responsible for the coordination of the management of the County's risk as it relates to liability and property coverage. The cost for this service has been allocated to the Insurance schedule (Dept. 11) within this plan.

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101-175 ADMINISTRATOR
Nature and Extent of Service
(Continued)

- **Computer Operations** - Data processing services for the County are an important and complex service consuming a large portion of the County's resources and time. The Administrator coordinates the County's IT services to assure the most efficient and appropriate applications are in use. The cost for this service is allocated to benefitting departments based on the number of PCs on the Network.
- **Personnel Management** - The Administrator coordinates the County's various fringe benefit programs, labor agreements, and employee relations services. The costs of these services are allocated to all departments based on the number of full time equivalent employees in the payroll system.

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

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

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A. Department Costs

Dept:3 101-175 Administration

Description		Amount	General Admin	County Coordination	Financial Reporting/Ac counting	Risk Management	Computer Operations	Personnel Management
Personnel Costs								
Salaries	S1	210,939	18,499	94,226	61,531	10,463	6,138	20,081
<i>Salary % Split</i>			<i>8.77%</i>	<i>44.67%</i>	<i>29.17%</i>	<i>4.96%</i>	<i>2.91%</i>	<i>9.52%</i>
Benefits	S	91,381	8,014	40,820	26,656	4,532	2,659	8,699
Subtotal - Personnel Costs		302,320	26,513	135,046	88,187	14,995	8,797	28,781
Services & Supplies Cost								
727-000 Office Supplies	S	896	79	400	261	44	26	85
729-000 Postage	S	178	16	79	52	9	5	17
807-000 Dues-Subscriptions	S	0	0	0	0	0	0	0
851-000 Telephone & Fax	S	1,427	125	638	416	71	42	136
861-000 Travel	S	703	62	314	205	35	20	67
957-000 Employee Training	S	1,227	108	548	358	61	36	117
Subtotal - Services & Supplies		4,431	389	1,979	1,292	220	129	422
Department Cost Total		306,750	26,902	137,025	89,479	15,215	8,926	29,203
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		306,750	26,902	137,025	89,479	15,215	8,926	29,203
General Admin Distribution			(26,902)	13,172	8,602	1,463	858	2,807
Grand Total		\$306,750		\$150,198	\$98,081	\$16,677	\$9,785	\$32,010

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B. Incoming Costs - (Default Spread Salary%)

Dept:3 101-175 Administration

Department	First Incoming	Second Incoming	County Coordination	Financial Reporting/Accounting	Risk Management	Computer Operations	Personnel Management
1 Courthouse	\$2,040	\$7	\$1,002	\$655	\$111	\$65	\$214
Subtotal - Building Depreciation	2,040	7	1,002	655	111	65	214
3 County Coordination	0	1,364	668	436	74	44	142
3 Financial Reporting/Accounting	0	1,381	676	441	75	44	144
3 Computer Operations	0	193	95	62	11	6	20
3 Personnel Management	0	320	157	102	17	10	33
Subtotal - 101-175 Administration	0	3,258	1,595	1,042	177	104	340
4 Specific Service	0	11,501	5,631	3,677	625	367	1,200
Subtotal - 101-211 Legal Counsel	0	11,501	5,631	3,677	625	367	1,200
5 Payroll / Fringe	0	801	392	256	44	26	84
5 Accounting	0	375	184	120	20	12	39
Subtotal - 101-215 Clerk	0	1,176	576	376	64	38	123
6 Data Processing Support	0	5,155	2,524	1,648	280	164	538
Subtotal - 101-243 Land Information Se	0	5,155	2,524	1,648	280	164	538
7 General Fund Revenues	0	3,954	1,936	1,264	215	126	413
Subtotal - 101-253 Treasurer	0	3,954	1,936	1,264	215	126	413
8 Courthouse	0	15,338	7,510	4,904	834	489	1,601
Subtotal - 101-265/266 Buildings & Grc	0	15,338	7,510	4,904	834	489	1,601
9 Copier Service Leases & Maint	0	490	240	157	27	16	51
9 Audit	0	419	205	134	23	13	44
9 Cost Plan	0	781	382	250	42	25	82
9 Accounting	0	45	22	14	2	1	5
9 Human Resource Admin	0	150	73	48	8	5	16
9 OPEB Valuation	0	0	0	0	0	0	0
Subtotal - 101-299 Miscellaneous	0	1,886	923	603	103	60	197
10 Courthouse Security	0	4,598	2,252	1,470	250	147	480
Subtotal - 101-334 Court Security	0	4,598	2,252	1,470	250	147	480
11 General Liability	0	278	136	89	15	9	29

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B. Incoming Costs - (Default Spread Salary%)

Dept:3 101-175 Administration

Department	First Incoming	Second Incoming	County Coordination	Financial Reporting/Ac counting	Risk Management	Computer Operations	Personnel Management
11 Public Officials	\$0	\$488	\$239	\$156	\$27	\$16	\$51
11 Employee Benefits	0	265	130	85	14	8	28
11 Retirement Fund	0	7,575	3,709	2,422	412	242	790
Subtotal - 101-865 Insurance	0	8,606	4,214	2,752	468	275	898
12 Courthouse	0	1,659	812	531	90	53	173
Subtotal - 101-865-1 Property Insuranc	0	1,659	812	531	90	53	173
13 Computer Services	0	4,598	2,252	1,470	250	147	480
Subtotal - 637 Data Processing	0	4,598	2,252	1,470	250	147	480
Total Incoming	2,040	61,737	31,228	20,392	3,467	2,034	6,655
C. Total Allocated		\$370,528	\$181,426	\$118,473	\$20,145	\$11,819	\$38,665
			48.96%	31.97%	5.44%	3.19%	10.44%

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County Coordination Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	306,749	0.90%	\$1,364	\$0	\$1,364	\$0	\$1,364
4 101-211 Legal Counsel	36,571	0.11%	163	0	163	33	195
5 101-215 Clerk	560,512	1.65%	2,492	0	2,492	503	2,995
6 101-243 Land Information Services	345,073	1.01%	1,534	0	1,534	310	1,844
7 101-253 Treasurer	214,892	0.63%	955	0	955	193	1,148
8 101-265/266 Buildings & Grounds	963,122	2.83%	4,282	0	4,282	864	5,146
9 101-299 Miscellaneous	231,354	0.68%	1,029	0	1,029	208	1,236
10 101-334 Court Security	101,117	0.30%	450	0	450	91	540
11 101-865 Insurance	400,227	1.18%	1,779	0	1,779	359	2,138
13 637 Data Processing	225,007	0.66%	1,000	0	1,000	202	1,202
14 101-101 Bd of Commissioners	196,366	0.58%	873	0	873	176	1,049
15 101-140 Trial Court Criminal & Civil	1,312,381	3.86%	5,835	0	5,835	1,177	7,012
16 101-147 Jury Board	7,733	0.02%	34	0	34	7	41
17 101-148 Family Division	802,717	2.36%	3,569	0	3,569	720	4,289
18 101-151 Adult Probation	8,223	0.02%	37	0	37	7	44
19 101-191 Elections	19,666	0.06%	87	0	87	18	105
20 101-225 Equalization	229,709	0.68%	1,021	0	1,021	206	1,227
21 101-229 Prosecutor / Crime Victim	793,546	2.33%	3,528	0	3,528	712	4,240
23 101-230 Extraditions	340	0.00%	2	0	2	0	2
24 101-236 Register of Deeds	268,207	0.79%	1,192	0	1,192	241	1,433
25 101-254 Tax Tribunal	2,804	0.01%	12	0	12	3	15
26 101-257 Co-Op Extension	119,873	0.35%	533	0	533	108	640
27 101-275 Drain Commissioner	191,349	0.56%	851	0	851	172	1,022
28 101-280 Soil Conservation	31,500	0.09%	140	0	140	28	168
29 101-301 Sheriff's Dept	3,139,489	9.23%	13,958	0	13,958	2,816	16,774
30 101-317 Snowmobile Enforcement	258	0.00%	1	0	1	0	1
31 101-331 Marine Law	125,445	0.37%	558	0	558	113	670
32 101-333 Road Patrol	121,844	0.36%	542	0	542	109	651
33 101-351 Jail	2,270,846	6.68%	10,096	0	10,096	2,037	12,133
34 101-355 Sheriff-Animal Control	81,993	0.24%	365	0	365	74	438
35 101-400 Planning	264,771	0.78%	1,177	0	1,177	237	1,415
36 101-426 Emergency Management	132,685	0.39%	590	0	590	119	709
37 101-430 Animal Control	411,703	1.21%	1,830	0	1,830	369	2,200
38 101-441 DPW	14,688	0.04%	65	0	65	13	78
40 101-601 Health	441,737	1.30%	1,964	0	1,964	396	2,360
41 101-631 Substance Abuse	74,539	0.22%	331	0	331	67	398
43 101-681 Veterans Burial	30,600	0.09%	136	0	136	27	163
44 101-682 Veterans Counselor	38,654	0.11%	172	0	172	35	207
45 101-689 Soldiers & Sailors	5,446	0.02%	24	0	24	5	29
46 101-999 Appropriations	193,450	0.57%	860	0	860	174	1,034
48 205 Central Dispatch	1,791,313	5.27%	7,964	0	7,964	1,607	9,571
49 208 Charlton Park Fund	554,940	1.63%	2,467	0	2,467	498	2,965

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County Coordination Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 215 Friend of the Court	1,159,954	3.41%	\$5,157	\$0	\$5,157	\$1,040	\$6,197
53 227 Animal Shelter TNR Grant 2015	25,125	0.07%	112	0	112	23	134
54 228 Solid Waste	80,130	0.24%	356	0	356	72	428
56 232 Animal Shelter Donations	61,016	0.18%	271	0	271	55	326
57 233 Barry Comm Resource Net	2,716	0.01%	12	0	12	2	15
58 236 Remonumentation Fund	70,164	0.21%	312	0	312	63	375
61 248 Building Rehab Fund	308,113	0.91%	1,370	0	1,370	276	1,646
62 249 Capital Replacement	41,526	0.12%	185	0	185	37	222
63 250 Park & Rec Fund	46,598	0.14%	207	0	207	42	249
64 252 Co Agriculture Preserve	12,961	0.04%	58	0	58	12	69
66 255 EDC	133,891	0.39%	595	0	595	120	715
67 256 ROD Automation	54,358	0.16%	242	0	242	49	290
68 259 Local Corr Officer	2,322	0.01%	10	0	10	2	12
69 260 Victims Services	2,219	0.01%	10	0	10	2	12
70 261 Indigent Defense	500,895	1.47%	2,227	0	2,227	449	2,676
71 264 Concealed Pistol Licensing	7,413	0.02%	33	0	33	7	40
74 267 Crime Victim Rights	67,726	0.20%	301	0	301	61	362
75 269 Law Library	22,333	0.07%	99	0	99	20	119
76 275 Comm on Aging	1,772,725	5.21%	7,881	0	7,881	1,590	9,471
77 276 CDBG	26,145	0.08%	116	0	116	23	140
78 277 Middleville Police Serv	279,309	0.82%	1,242	0	1,242	251	1,492
79 281 Swift & Sure Sanctions	146,502	0.43%	651	0	651	131	783
80 282 56B Sobriety Court	134,387	0.40%	597	0	597	121	718
81 283 Comm Corrections	111,524	0.33%	496	0	496	100	596
82 285 Adult Drug Court	173,492	0.51%	771	0	771	156	927
84 287 Mich Justice Training	5,200	0.02%	23	0	23	5	28
85 290 Social Welfare	6,558	0.02%	29	0	29	6	35
86 292-992 Child Care Fund	826,557	2.43%	3,675	0	3,675	741	4,416
87 292-664 CC Wrap Around	103,400	0.30%	460	0	460	93	552
88 292-665 CC Juv Drug Ct	73,852	0.22%	328	0	328	66	395
89 292-668 CC Juv Justice	91,320	0.27%	406	0	406	82	488
90 295 Airport Fund	535,102	1.57%	2,379	0	2,379	480	2,859
91 296 Juv Continuum of Care	13,483	0.04%	60	0	60	12	72
92 297 Diverted Felons	9,935	0.03%	44	0	44	9	53
93 352 FOC Ren Debt Relocations	86,644	0.25%	385	0	385	78	463
100 360 TM Bldg Auth 2012 Debt	396,550	1.17%	1,763	0	1,763	356	2,119
102 368 Thornapple Manor	1,522,306	4.48%	6,768	0	6,768	1,365	8,133
106 378 Little Thornapple 2019 Debt	6,825	0.02%	30	0	30	6	36
107 478 Litte Thornapple 2019 Construct	218,004	0.64%	969	0	969	196	1,165
112 588 Transit Fund	1,814,206	5.33%	8,066	0	8,066	1,627	9,693
113 595 Commissary	120,935	0.36%	538	0	538	108	646
114 660 Telephone	47,234	0.14%	210	0	210	42	252

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County Coordination Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
115 661 Vehicle Fund	210,836	0.62%	\$937	\$0	\$937	\$189	\$1,126
116 676 Worker's Comp Fund	146,655	0.43%	652	0	652	132	784
117 677 Health Ins. Fund	2,116,853	6.22%	9,411	0	9,411	1,899	11,310
118 678 Disability Fund	76,454	0.22%	340	0	340	69	408
119 680 Fringe Benefit Fund	50,423	0.15%	224	0	224	45	269
120 681 Life Ins. Fund	57,752	0.17%	257	0	257	52	309
121 682 Retirement Fund	2,818,290	8.29%	12,530	0	12,530	2,528	15,058
122 683 Dental/Optical	61,735	0.18%	274	0	274	55	330
123 684 Unemployment	10,320	0.03%	46	0	46	9	55
129 843 Gun Lake Weed Assess	88,723	0.26%	394	0	394	80	474
130 851 Drain Debt	29,788	0.09%	132	0	132	27	159
131 852 Algonquin Lake Maintenance Func	1,001	0.00%	4	0	4	1	5
132 Mental Health	154,500	0.45%	687	0	687	139	825
Subtotal	34,008,424	100.00%	151,197	0	151,197	30,229	181,426
Direct Bills					0		0
Total					\$151,197		\$181,426

Basis Units: Dollar Value of Expenditures
Source: Annual Audit

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Financial Reporting/Accounting Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	329	1.40%	\$1,381	\$0	\$1,381	\$0	\$1,381
4 101-211 Legal Counsel	54	0.23%	227	0	227	46	273
5 101-215 Clerk	422	1.79%	1,771	0	1,771	359	2,130
6 101-243 Land Information Services	282	1.20%	1,184	0	1,184	240	1,424
7 101-253 Treasurer	286	1.22%	1,200	0	1,200	243	1,444
8 101-265/266 Buildings & Grounds	1,115	4.74%	4,680	0	4,680	949	5,628
9 101-299 Miscellaneous	160	0.68%	672	0	672	136	808
10 101-334 Court Security	153	0.65%	642	0	642	130	772
11 101-865 Insurance	4	0.02%	17	0	17	3	20
13 637 Data Processing	199	0.85%	835	0	835	169	1,005
14 101-101 Bd of Commissioners	296	1.26%	1,242	0	1,242	252	1,494
15 101-140 Trial Court Criminal & Civil	768	3.26%	3,223	0	3,223	654	3,877
16 101-147 Jury Board	45	0.19%	189	0	189	38	227
17 101-148 Family Division	789	3.35%	3,311	0	3,311	671	3,983
18 101-151 Adult Probation	64	0.27%	269	0	269	54	323
19 101-191 Elections	67	0.28%	281	0	281	57	338
20 101-225 Equalization	353	1.50%	1,482	0	1,482	300	1,782
21 101-229 Prosecutor / Crime Victim	460	1.96%	1,931	0	1,931	391	2,322
23 101-230 Extraditions	1	0.00%	4	0	4	1	5
24 101-236 Register of Deeds	362	1.54%	1,519	0	1,519	308	1,827
25 101-254 Tax Tribunal	7	0.03%	29	0	29	6	35
26 101-257 Co-Op Extension	16	0.07%	67	0	67	14	81
27 101-275 Drain Commissioner	348	1.48%	1,461	0	1,461	296	1,757
28 101-280 Soil Conservation	2	0.01%	8	0	8	2	10
29 101-301 Sheriff's Dept	859	3.65%	3,605	0	3,605	731	4,336
30 101-317 Snowmobile Enforcement	11	0.05%	46	0	46	9	56
31 101-331 Marine Law	231	0.98%	969	0	969	197	1,166
32 101-333 Road Patrol	327	1.39%	1,372	0	1,372	278	1,651
33 101-351 Jail	1,123	4.77%	4,713	0	4,713	956	5,669
34 101-355 Sheriff-Animal Control	298	1.27%	1,251	0	1,251	254	1,504
35 101-400 Planning	408	1.73%	1,712	0	1,712	347	2,060
36 101-426 Emergency Management	371	1.58%	1,557	0	1,557	316	1,873
37 101-430 Animal Control	595	2.53%	2,497	0	2,497	506	3,004
38 101-441 DPW	4	0.02%	17	0	17	3	20
40 101-601 Health	4	0.02%	17	0	17	3	20
41 101-631 Substance Abuse	4	0.02%	17	0	17	3	20
42 101-648 Medical Examiners	12	0.05%	50	0	50	10	61
43 101-681 Veterans Burial	52	0.22%	218	0	218	44	262
44 101-682 Veterans Counselor	89	0.38%	374	0	374	76	449
45 101-689 Soldiers & Sailors	7	0.03%	29	0	29	6	35
46 101-999 Appropriations	31	0.13%	130	0	130	26	156
47 201 Road Commission	98	0.42%	411	0	411	83	495

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Financial Reporting/Accounting Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 205 Central Dispatch	1,006	4.28%	\$4,222	\$0	\$4,222	\$856	\$5,078
49 208 Charlton Park Fund	1,019	4.33%	4,277	0	4,277	867	5,144
50 215 Friend of the Court	415	1.76%	1,742	0	1,742	353	2,095
53 227 Animal Shelter TNR Grant 2015	26	0.11%	109	0	109	22	131
54 228 Solid Waste	105	0.45%	441	0	441	89	530
55 229 Two Seven Oh Inc TNR	13	0.06%	55	0	55	11	66
56 232 Animal Shelter Donations	15	0.06%	63	0	63	13	76
57 233 Barry Comm Resource Net	9	0.04%	38	0	38	8	45
58 236 Remonumentation Fund	179	0.76%	751	0	751	152	904
59 244 Comm on Aging Building	1	0.00%	4	0	4	1	5
61 248 Building Rehab Fund	39	0.17%	164	0	164	33	197
62 249 Capital Replacement	11	0.05%	46	0	46	9	56
63 250 Park & Rec Fund	233	0.99%	978	0	978	198	1,176
64 252 Co Agriculture Preserve	8	0.03%	34	0	34	7	40
66 255 EDC	1	0.00%	4	0	4	1	5
67 256 ROD Automation	149	0.63%	625	0	625	127	752
68 259 Local Corr Officer	5	0.02%	21	0	21	4	25
69 260 Victims Services	22	0.09%	92	0	92	19	111
70 261 Indigent Defense	429	1.82%	1,800	0	1,800	365	2,166
71 264 Concealed Pistol Licensing	134	0.57%	562	0	562	114	676
74 267 Crime Victim Rights	242	1.03%	1,016	0	1,016	206	1,222
75 269 Law Library	45	0.19%	189	0	189	38	227
76 275 Comm on Aging	1,482	6.30%	6,220	0	6,220	1,261	7,481
77 276 CDBG	22	0.09%	92	0	92	19	111
78 277 Middleville Police Serv	310	1.32%	1,301	0	1,301	264	1,565
79 281 Swift & Sure Sanctions	366	1.56%	1,536	0	1,536	311	1,848
80 282 56B Sobriety Court	416	1.77%	1,746	0	1,746	354	2,100
81 283 Comm Corrections	354	1.50%	1,486	0	1,486	301	1,787
82 285 Adult Drug Court	414	1.76%	1,738	0	1,738	352	2,090
84 287 Mich Justice Training	10	0.04%	42	0	42	9	50
85 290 Social Welfare	14	0.06%	59	0	59	12	71
86 292-992 Child Care Fund	538	2.29%	2,258	0	2,258	458	2,716
87 292-664 CC Wrap Around	361	1.53%	1,515	0	1,515	307	1,822
88 292-665 CC Juv Drug Ct	376	1.60%	1,578	0	1,578	320	1,898
89 292-668 CC Juv Justice	303	1.29%	1,272	0	1,272	258	1,530
90 295 Airport Fund	286	1.22%	1,200	0	1,200	243	1,444
91 296 Juv Continuum of Care	14	0.06%	59	0	59	12	71
92 297 Diverted Felons	10	0.04%	42	0	42	9	50
93 352 FOC Ren Debt Relocations	4	0.02%	17	0	17	3	20
94 354 Yankee Springs Water	3	0.01%	13	0	13	3	15
95 355 Middleville Water Debt	3	0.01%	13	0	13	3	15
96 356 Middleville Water Debt 2016	3	0.01%	13	0	13	3	15

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Financial Reporting/Accounting Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97 357 Fawn Lake Sewer	4	0.02%	\$17	\$0	\$17	\$3	\$20
98 358 Yankee Spring	3	0.01%	13	0	13	3	15
99 359 Finkbeiner/Crain Debt	4	0.02%	17	0	17	3	20
100 360 TM Bldg Auth 2012 Debt	4	0.02%	17	0	17	3	20
101 361 Rd Comm Series '16 Debt Svc	5	0.02%	21	0	21	4	25
102 368 Thornapple Manor	11	0.05%	46	0	46	9	56
105 377 Leach & Middle Lake	3	0.01%	13	0	13	3	15
106 378 Little Thornapple 2019 Debt	4	0.02%	17	0	17	3	20
107 478 Litte Thornapple 2019 Construct	4	0.02%	17	0	17	3	20
108 506 - 511, 513 - 515 Delinquent Taxes	32	0.14%	134	0	134	27	162
109 512 Thornapple Manor Fund	94	0.40%	395	0	395	80	475
110 516 100% Tax Payment	4	0.02%	17	0	17	3	20
111 517 Foreclosure Fund	2	0.01%	8	0	8	2	10
112 588 Transit Fund	990	4.21%	4,155	0	4,155	842	4,997
113 595 Commissary	334	1.42%	1,402	0	1,402	284	1,686
114 660 Telephone	46	0.20%	193	0	193	39	232
115 661 Vehicle Fund	34	0.14%	143	0	143	29	172
116 676 Worker's Comp Fund	5	0.02%	21	0	21	4	25
117 677 Health Ins. Fund	139	0.59%	583	0	583	118	702
118 678 Disability Fund	211	0.90%	886	0	886	180	1,065
119 680 Fringe Benefit Fund	4	0.02%	17	0	17	3	20
120 681 Life Ins. Fund	12	0.05%	50	0	50	10	61
121 682 Retirement Fund	38	0.16%	159	0	159	32	192
122 683 Dental/Optical	197	0.84%	827	0	827	168	994
123 684 Unemployment	5	0.02%	21	0	21	4	25
126 801 Drain Fund	716	3.04%	3,005	0	3,005	609	3,614
127 804 Drain Maint	29	0.12%	122	0	122	25	146
129 843 Gun Lake Weed Assess	77	0.33%	323	0	323	66	389
130 851 Drain Debt	3	0.01%	13	0	13	3	15
131 852 Algonquin Lake Maintenance Func	5	0.02%	21	0	21	4	25
133 Other	5	0.02%	21	0	21	4	25
Subtotal	23,525	100.00%	98,733	0	98,733	19,740	118,473
Direct Bills					0		0
Total					\$98,733		\$118,473

Basis Units: Expenditure Transactions
Source: Expenditure Transaction Detail

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Risk Management Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 101-865 Insurance	1	100.00%	\$16,788	\$0	\$16,788	\$3,357	\$20,145
Subtotal	1	100.00%	16,788	0	16,788	3,357	20,145
Direct Bills					0		0
Total					\$16,788		\$20,145
Basis Units: Direct to Insurance							
Source:							

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Computer Operations Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	3	1.96%	\$193	\$0	\$193	\$0	\$193
5 101-215 Clerk	9	5.88%	579	0	579	118	698
6 101-243 Land Information Services	4	2.61%	258	0	258	53	310
8 101-265/266 Buildings & Grounds	2	1.31%	129	0	129	26	155
14 101-101 Bd of Commissioners	1	0.65%	64	0	64	13	78
15 101-140 Trial Court Criminal & Civil	25	16.34%	1,609	0	1,609	328	1,938
17 101-148 Family Division	18	11.76%	1,159	0	1,159	236	1,395
20 101-225 Equalization	4	2.61%	258	0	258	53	310
22 Prosecutor DP	14	9.15%	901	0	901	184	1,085
24 101-236 Register of Deeds	8	5.23%	515	0	515	105	620
27 101-275 Drain Commissioner	2	1.31%	129	0	129	26	155
29 101-301 Sheriff's Dept	25	16.34%	1,609	0	1,609	328	1,938
33 101-351 Jail	11	7.19%	708	0	708	144	853
35 101-400 Planning	3	1.96%	193	0	193	39	233
36 101-426 Emergency Management	1	0.65%	64	0	64	13	78
51 Friend of the Court - DP	16	10.46%	1,030	0	1,030	210	1,240
70 261 Indigent Defense	2	1.31%	129	0	129	26	155
82 285 Adult Drug Court	5	3.27%	322	0	322	66	388
Subtotal	153	100.00%	9,850	0	9,850	1,969	11,819
Direct Bills					0		0
Total					\$9,850		\$11,819

Basis Units: # of PCs on Network
Source: IT Inventory Report

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Personnel Management Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.47	0.99%	\$320	\$0	\$320	\$0	\$320
5 101-215 Clerk	7.01	2.82%	909	0	909	184	1,093
6 101-243 Land Information Services	4.17	1.68%	541	0	541	109	650
7 101-253 Treasurer	2.96	1.19%	384	0	384	78	462
8 101-265/266 Buildings & Grounds	5.22	2.10%	677	0	677	137	814
10 101-334 Court Security	4.00	1.61%	519	0	519	105	624
14 101-101 Bd of Commissioners	3.41	1.37%	442	0	442	89	532
15 101-140 Trial Court Criminal & Civil	15.80	6.36%	2,050	0	2,050	414	2,464
17 101-148 Family Division	6.47	2.61%	839	0	839	170	1,009
20 101-225 Equalization	2.00	0.81%	259	0	259	52	312
21 101-229 Prosecutor / Crime Victim	8.00	3.22%	1,038	0	1,038	210	1,248
24 101-236 Register of Deeds	4.12	1.66%	535	0	535	108	642
27 101-275 Drain Commissioner	2.35	0.95%	305	0	305	62	366
29 101-301 Sheriff's Dept	33.71	13.57%	4,374	0	4,374	883	5,257
30 101-317 Snowmobile Enforcement	0.01	0.00%	1	0	1	0	2
31 101-331 Marine Law	2.98	1.20%	387	0	387	78	465
32 101-333 Road Patrol	1.01	0.41%	131	0	131	26	158
33 101-351 Jail	23.42	9.43%	3,039	0	3,039	614	3,652
34 101-355 Sheriff-Animal Control	1.00	0.40%	130	0	130	26	156
35 101-400 Planning	3.00	1.21%	389	0	389	79	468
36 101-426 Emergency Management	1.00	0.40%	130	0	130	26	156
37 101-430 Animal Control	3.19	1.28%	414	0	414	84	497
48 205 Central Dispatch	18.11	7.29%	2,350	0	2,350	474	2,824
49 208 Charlton Park Fund	5.56	2.24%	721	0	721	146	867
50 215 Friend of the Court	14.79	5.96%	1,919	0	1,919	388	2,306
58 236 Remonumentation Fund	0.41	0.17%	53	0	53	11	64
63 250 Park & Rec Fund	0.56	0.23%	73	0	73	15	87
70 261 Indigent Defense	2.00	0.81%	259	0	259	52	312
71 264 Concealed Pistol Licensing	0.11	0.04%	14	0	14	3	17
74 267 Crime Victim Rights	1.00	0.40%	130	0	130	26	156
76 275 Comm on Aging	28.50	11.48%	3,698	0	3,698	747	4,444
78 277 Middleville Police Serv	3.00	1.21%	389	0	389	79	468
79 281 Swift & Sure Sanctions	1.55	0.62%	201	0	201	41	242
80 282 56B Sobriety Court	1.25	0.50%	162	0	162	33	195
81 283 Comm Corrections	0.65	0.26%	84	0	84	17	101
82 285 Adult Drug Court	1.55	0.62%	201	0	201	41	242
86 292-992 Child Care Fund	2.98	1.20%	387	0	387	78	465
87 292-664 CC Wrap Around	1.18	0.48%	153	0	153	31	184
88 292-665 CC Juv Drug Ct	0.96	0.39%	125	0	125	25	150
89 292-668 CC Juv Justice	1.00	0.40%	130	0	130	26	156
112 588 Transit Fund	25.90	10.43%	3,360	0	3,360	679	4,039

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Personnel Management Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	248.36	100.00%	32,223	0	32,223	6,442	38,665
Direct Bills					0		0
<hr/>							
Total					\$32,223		\$38,665
<hr/>							
Basis Units: Full-Time Equivalents (FTEs)							
Source: County Payroll							

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Allocation Summary

Dept:3 101-175 Administration

Department	County Coordination	Financial Reporting/Ac counting	Risk Management	Computer Operations	Personnel Management	Total
3 101-175 Administration	\$1,364	\$1,381	\$0	\$193	\$320	\$3,258
4 101-211 Legal Counsel	195	273	0	0	0	468
5 101-215 Clerk	2,995	2,130	0	698	1,093	6,916
6 101-243 Land Information Services	1,844	1,424	0	310	650	4,227
7 101-253 Treasurer	1,148	1,444	0	0	462	3,053
8 101-265/266 Buildings & Grounds	5,146	5,628	0	155	814	11,743
9 101-299 Miscellaneous	1,236	808	0	0	0	2,044
10 101-334 Court Security	540	772	0	0	624	1,936
11 101-865 Insurance	2,138	20	20,145	0	0	22,303
13 637 Data Processing	1,202	1,005	0	0	0	2,207
14 101-101 Bd of Commissioners	1,049	1,494	0	78	532	3,153
15 101-140 Trial Court Criminal & Civil	7,012	3,877	0	1,938	2,464	15,290
16 101-147 Jury Board	41	227	0	0	0	268
17 101-148 Family Division	4,289	3,983	0	1,395	1,009	10,676
18 101-151 Adult Probation	44	323	0	0	0	367
19 101-191 Elections	105	338	0	0	0	443
20 101-225 Equalization	1,227	1,782	0	310	312	3,631
21 101-229 Prosecutor / Crime Victim	4,240	2,322	0	0	1,248	7,809
22 Prosecutor DP	0	0	0	1,085	0	1,085
23 101-230 Extraditions	2	5	0	0	0	7
24 101-236 Register of Deeds	1,433	1,827	0	620	642	4,523
25 101-254 Tax Tribunal	15	35	0	0	0	50
26 101-257 Co-Op Extension	640	81	0	0	0	721
27 101-275 Drain Commissioner	1,022	1,757	0	155	366	3,301
28 101-280 Soil Conservation	168	10	0	0	0	178
29 101-301 Sheriff's Dept	16,774	4,336	0	1,938	5,257	28,304
30 101-317 Snowmobile Enforcement	1	56	0	0	2	58
31 101-331 Marine Law	670	1,166	0	0	465	2,301
32 101-333 Road Patrol	651	1,651	0	0	158	2,459
33 101-351 Jail	12,133	5,669	0	853	3,652	22,306
34 101-355 Sheriff-Animal Control	438	1,504	0	0	156	2,098
35 101-400 Planning	1,415	2,060	0	233	468	4,175
36 101-426 Emergency Management	709	1,873	0	78	156	2,815
37 101-430 Animal Control	2,200	3,004	0	0	497	5,701
38 101-441 DPW	78	20	0	0	0	99
40 101-601 Health	2,360	20	0	0	0	2,380
41 101-631 Substance Abuse	398	20	0	0	0	418
42 101-648 Medical Examiners	0	61	0	0	0	61
43 101-681 Veterans Burial	163	262	0	0	0	426
44 101-682 Veterans Counselor	207	449	0	0	0	656
45 101-689 Soldiers & Sailors	29	35	0	0	0	64

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Allocation Summary

Dept:3 101-175 Administration

Department	County Coordination	Financial Reporting/Ac counting	Risk Management	Computer Operations	Personnel Management	Total
46 101-999 Appropriations	\$1,034	\$156	\$0	\$0	\$0	\$1,190
47 201 Road Commission	0	495	0	0	0	495
48 205 Central Dispatch	9,571	5,078	0	0	2,824	17,473
49 208 Charlton Park Fund	2,965	5,144	0	0	867	8,976
50 215 Friend of the Court	6,197	2,095	0	0	2,306	10,599
51 Friend of the Court - DP	0	0	0	1,240	0	1,240
53 227 Animal Shelter TNR Grant 2015	134	131	0	0	0	265
54 228 Solid Waste	428	530	0	0	0	958
55 229 Two Seven Oh Inc TNR	0	66	0	0	0	66
56 232 Animal Shelter Donations	326	76	0	0	0	402
57 233 Barry Comm Resource Net	15	45	0	0	0	60
58 236 Remonumentation Fund	375	904	0	0	64	1,342
59 244 Comm on Aging Building	0	5	0	0	0	5
61 248 Building Rehab Fund	1,646	197	0	0	0	1,843
62 249 Capital Replacement	222	56	0	0	0	277
63 250 Park & Rec Fund	249	1,176	0	0	87	1,512
64 252 Co Agriculture Preserve	69	40	0	0	0	110
66 255 EDC	715	5	0	0	0	720
67 256 ROD Automation	290	752	0	0	0	1,043
68 259 Local Corr Officer	12	25	0	0	0	38
69 260 Victims Services	12	111	0	0	0	123
70 261 Indigent Defense	2,676	2,166	0	155	312	5,309
71 264 Concealed Pistol Licensing	40	676	0	0	17	733
74 267 Crime Victim Rights	362	1,222	0	0	156	1,739
75 269 Law Library	119	227	0	0	0	346
76 275 Comm on Aging	9,471	7,481	0	0	4,444	21,397
77 276 CDBG	140	111	0	0	0	251
78 277 Middleville Police Serv	1,492	1,565	0	0	468	3,525
79 281 Swift & Sure Sanctions	783	1,848	0	0	242	2,872
80 282 56B Sobriety Court	718	2,100	0	0	195	3,013
81 283 Comm Corrections	596	1,787	0	0	101	2,484
82 285 Adult Drug Court	927	2,090	0	388	242	3,646
84 287 Mich Justice Training	28	50	0	0	0	78
85 290 Social Welfare	35	71	0	0	0	106
86 292-992 Child Care Fund	4,416	2,716	0	0	465	7,597
87 292-664 CC Wrap Around	552	1,822	0	0	184	2,559
88 292-665 CC Juv Drug Ct	395	1,898	0	0	150	2,442
89 292-668 CC Juv Justice	488	1,530	0	0	156	2,173
90 295 Airport Fund	2,859	1,444	0	0	0	4,303
91 296 Juv Continuum of Care	72	71	0	0	0	143
92 297 Diverted Felons	53	50	0	0	0	104

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Allocation Summary

Dept:3 101-175 Administration

Department	County Coordination	Financial Reporting/Ac counting	Risk Management	Computer Operations	Personnel Management	Total
93 352 FOC Ren Debt Relocations	\$463	\$20	\$0	\$0	\$0	\$483
94 354 Yankee Springs Water	0	15	0	0	0	15
95 355 Middleville Water Debt	0	15	0	0	0	15
96 356 Middleville Water Debt 2016	0	15	0	0	0	15
97 357 Fawn Lake Sewer	0	20	0	0	0	20
98 358 Yankee Spring	0	15	0	0	0	15
99 359 Finkbeiner/Crain Debt	0	20	0	0	0	20
100 360 TM Bldg Auth 2012 Debt	2,119	20	0	0	0	2,139
101 361 Rd Comm Series '16 Debt Svc	0	25	0	0	0	25
102 368 Thornapple Manor	8,133	56	0	0	0	8,189
105 377 Leach & Middle Lake	0	15	0	0	0	15
106 378 Little Thornapple 2019 Debt	36	20	0	0	0	57
107 478 Litte Thornapple 2019 Construct	1,165	20	0	0	0	1,185
108 506 - 511, 513 - 515 Delinquent Taxes	0	162	0	0	0	162
109 512 Thornapple Manor Fund	0	475	0	0	0	475
110 516 100% Tax Payment	0	20	0	0	0	20
111 517 Foreclosure Fund	0	10	0	0	0	10
112 588 Transit Fund	9,693	4,997	0	0	4,039	18,729
113 595 Commissary	646	1,686	0	0	0	2,332
114 660 Telephone	252	232	0	0	0	485
115 661 Vehicle Fund	1,126	172	0	0	0	1,298
116 676 Worker's Comp Fund	784	25	0	0	0	809
117 677 Health Ins. Fund	11,310	702	0	0	0	12,012
118 678 Disability Fund	408	1,065	0	0	0	1,474
119 680 Fringe Benefit Fund	269	20	0	0	0	290
120 681 Life Ins. Fund	309	61	0	0	0	369
121 682 Retirement Fund	15,058	192	0	0	0	15,249
122 683 Dental/Optical	330	994	0	0	0	1,324
123 684 Unemployment	55	25	0	0	0	80
126 801 Drain Fund	0	3,614	0	0	0	3,614
127 804 Drain Maint	0	146	0	0	0	146
129 843 Gun Lake Weed Assess	474	389	0	0	0	863
130 851 Drain Debt	159	15	0	0	0	174
131 852 Algonquin Lake Maintenance Func	5	25	0	0	0	31
132 Mental Health	825	0	0	0	0	825
133 Other	0	25	0	0	0	25
Total	\$181,426	\$118,473	\$20,145	\$11,819	\$38,665	\$370,528

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101-211 LEGAL SERVICES
Nature and Extent of Service

Legal services for the County are contracted for with law firms that specialize in specific services required by the County. For plan purposes, the costs of these services have been identified and allocated as follows:

- **Labor Counsel** - Costs related to employment agreements, labor contracts, fringe benefits, and disciplinary matters are all identified within this function. Costs are allocated to the various departments based on the number of union positions.
- **Specific Services** - Costs associated with individual departments or issues are identified within this function. The costs for these services are allocated to the user departments based on the identified fees.

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

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

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A. Department Costs

Dept:4 101-211 Legal Counsel

Description		Amount	General Admin	Labor Counsel	Specific Service
<hr/>					
Personnel Costs					
Salaries	S	0	0	0	0
Salary % Split			.00%	.00%	.00%
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
<hr/>					
Services & Supplies Cost					
806-100 Other Legal Fees	P	19,737	0	0	19,737
806-110 Labor Counsel	P	16,834	0	16,766	68
Subtotal - Services & Supplies		36,572	0	16,766	19,805
<hr/>					
Department Cost Total		36,572	0	16,766	19,805
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<hr/>					
Total Costs After Adjustments		36,572	0	16,766	19,805
<hr/>					
General Admin Distribution			0	0	0
<hr/>					
Grand Total		\$36,572		\$16,766	\$19,805
<hr/>					

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B. Incoming Costs - (Default Spread Expense%)

Dept:4 101-211 Legal Counsel

Department	First Incoming	Second Incoming	Labor Counsel	Specific Service
3 County Coordination	\$163	\$33	\$90	\$106
3 Financial Reporting/Accounting	227	46	125	148
Subtotal - 101-175 Administration	389	79	215	253
5 Accounting	0	62	28	33
Subtotal - 101-215 Clerk	0	62	28	33
7 General Fund Revenues	0	649	298	351
Subtotal - 101-253 Treasurer	0	649	298	351
9 Audit	0	50	23	27
9 Cost Plan	0	312	143	169
9 Accounting	0	7	3	4
Subtotal - 101-299 Miscellaneous	0	370	170	200
11 General Liability	0	33	15	18
Subtotal - 101-865 Insurance	0	33	15	18
Total Incoming	389	1,192	725	857
C. Total Allocated		\$38,153	\$17,492	\$20,662
		45.85%	54.15%	

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Labor Counsel Allocations

Dept:4 101-211 Legal Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-215 Clerk	4	3.57%	\$605	\$0	\$605	\$20	\$625
6 101-243 Land Information Services	3	2.68%	454	0	454	15	469
7 101-253 Treasurer	2	1.79%	303	0	303	10	312
8 101-265/266 Buildings & Grounds	5	4.46%	756	0	756	24	781
15 101-140 Trial Court Criminal & Civil	10	8.93%	1,513	0	1,513	49	1,562
17 101-148 Family Division	8	7.14%	1,210	0	1,210	39	1,249
20 101-225 Equalization	1	0.89%	151	0	151	5	156
21 101-229 Prosecutor / Crime Victim	6	5.36%	908	0	908	29	937
24 101-236 Register of Deeds	2	1.79%	303	0	303	10	312
27 101-275 Drain Commissioner	1	0.89%	151	0	151	5	156
29 101-301 Sheriff's Dept	28	25.00%	4,236	0	4,236	137	4,373
33 101-351 Jail	15	13.39%	2,269	0	2,269	73	2,343
35 101-400 Planning	2	1.79%	303	0	303	10	312
37 101-430 Animal Control	1	0.89%	151	0	151	5	156
48 205 Central Dispatch	9	8.04%	1,362	0	1,362	44	1,406
50 215 Friend of the Court	10	8.93%	1,513	0	1,513	49	1,562
70 261 Indigent Defense	1	0.89%	151	0	151	5	156
79 281 Swift & Sure Sanctions	4	3.57%	605	0	605	20	625
Subtotal	112	100.00%	16,945	0	16,945	547	17,492
Direct Bills					0		0
Total					\$16,945		\$17,492

Basis Units: # of Union Positions by Dept
Source: Union Roster

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Specific Service Allocations

Dept:4 101-211 Legal Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	11,380	57.46%	\$11,501	\$0	\$11,501	\$0	\$11,501
7 101-253 Treasurer	2,240	11.31%	2,264	0	2,264	172	2,435
27 101-275 Drain Commissioner	964	4.87%	974	0	974	74	1,048
29 101-301 Sheriff's Dept	1,944	9.82%	1,965	0	1,965	149	2,114
33 101-351 Jail	256	1.29%	259	0	259	20	278
100 360 TM Bldg Auth 2012 Debt	948	4.79%	958	0	958	73	1,031
107 478 Litte Thornapple 2019 Construct	1,976	9.98%	1,997	0	1,997	151	2,148
126 801 Drain Fund	98	0.49%	99	0	99	8	107
Subtotal	19,806	100.00%	20,016	0	20,016	646	20,662
Direct Bills					0		0
Total					\$20,016		\$20,662

Basis Units: Dollar Value of Legal Services by Dept

Source: Invoice Detail

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Allocation Summary

Dept:4 101-211 Legal Counsel

Department	Labor Counsel	Specific Service	Total
3 101-175 Administration	\$0	\$11,501	\$11,501
5 101-215 Clerk	625	0	625
6 101-243 Land Information Services	469	0	469
7 101-253 Treasurer	312	2,435	2,748
8 101-265/266 Buildings & Grounds	781	0	781
15 101-140 Trial Court Criminal & Civil	1,562	0	1,562
17 101-148 Family Division	1,249	0	1,249
20 101-225 Equalization	156	0	156
21 101-229 Prosecutor / Crime Victim	937	0	937
24 101-236 Register of Deeds	312	0	312
27 101-275 Drain Commissioner	156	1,048	1,204
29 101-301 Sheriff's Dept	4,373	2,114	6,486
33 101-351 Jail	2,343	278	2,621
35 101-400 Planning	312	0	312
37 101-430 Animal Control	156	0	156
48 205 Central Dispatch	1,406	0	1,406
50 215 Friend of the Court	1,562	0	1,562
70 261 Indigent Defense	156	0	156
79 281 Swift & Sure Sanctions	625	0	625
100 360 TM Bldg Auth 2012 Debt	0	1,031	1,031
107 478 Litte Thornapple 2019 Construct	0	2,148	2,148
126 801 Drain Fund	0	107	107
Total	\$17,492	\$20,662	\$38,153

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101-215 COUNTY CLERK
Nature and Extent of Service

The Barry County Clerk provides a wide variety of services for the citizens of the County. These services include the following:

- **Vital Records** - Births, deaths, marriages, veterans' records, and election records.
- **Processing Passports**
- **Circuit Court Records**
- **Statutory Secretary** - Board of Commissioners, Concealed Weapons Licensing Board, Board of Convassers, Plat board, Election Commission, and Jury Commission.
- **Member of the Apportionment Commission**

In addition to the services the Clerk provides to the citizens of the County, the Clerk also provides services that are considered administrative in nature and are allowed under 2 CFR Part 200 to be allocated to the benefitting County departments and programs. The following describes the central services provided by the Clerk and the allocation of the associated costs:

- **Payroll Processing** - The cost of preparing and distributing the bi-weekly payroll, enrollment in the various fringe benefit programs, personnel tax compliance, and other human resource-related services are identified and the costs are allocated to all departments and programs based on the number of full time equivalent (FTE) employees.
- **Accounting** - The cost of preparing and processing all accounts payable transactions necessary to operate the various departments and programs is identified. These costs are allocated to all departments and programs based on the number of expenditure transactions posted by department to the general ledger.
- **General Government** - The balance of the Clerk's activities are considered General Government in nature and have not been allocated in this plan.

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**101-215 COUNTY CLERK
Nature and Extent of Service
Continued**

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

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

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A. Department Costs

Dept:5 101-215 Clerk

Description		Amount	General Admin	Payroll / Fringe	Accounting	Gen. Govt
Personnel Costs						
Salaries	S1	319,259	33,554	40,131	13,377	232,197
Salary % Split			10.51%	12.57%	4.19%	72.73%
Benefits	S	154,856	16,275	19,465	6,488	112,627
Subtotal - Personnel Costs		474,115	49,829	59,596	19,865	344,824
Services & Supplies Cost						
727-000 Office Supplies	S	10,942	1,150	1,375	458	7,958
729-000 Postage	S	7,998	841	1,005	335	5,817
807-000 Dues-Subscriptions	S	500	53	63	21	364
816-000 Contractual Services	S	0	0	0	0	0
851-000 Telephone & Fax	S	1,905	200	239	80	1,385
861-000 Travel	S	854	90	107	36	621
934-000 Office Equipment Repairs & M	S	461	48	58	19	335
957-000 Employee Training	S	314	33	39	13	228
964-000 Refunds	P	10	0	0	0	10
966-000 Software Maintenance	S	63,414	6,665	7,971	2,657	46,121
Subtotal - Services & Supplies		86,398	9,079	10,859	3,620	62,840
Department Cost Total		560,513	58,909	70,455	23,485	407,664
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		560,513	58,909	70,455	23,485	407,664
General Admin Distribution			(58,909)	8,274	2,758	47,876
Grand Total		\$560,513		\$78,730	\$26,243	\$455,540
					not allocated	

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B. Incoming Costs - (Default Spread Salary%)

Dept:5 101-215 Clerk

Department	First Incoming	Second Incoming	Payroll / Fringe	Accounting	Gen. Govt
1 Courthouse	\$3,538	\$13	\$499	\$166	\$2,886
Subtotal - Building Depreciation	3,538	13	499	166	2,886
2 Dept. Specific Equip.	3,017	49	431	144	2,492
Subtotal - Equipment Depreciation	3,017	49	431	144	2,492
3 County Coordination	2,492	503	421	140	2,434
3 Financial Reporting/Accounting	1,771	359	299	100	1,731
3 Computer Operations	579	118	98	33	567
3 Personnel Management	909	184	154	51	888
Subtotal - 101-175 Administration	5,752	1,164	971	324	5,620
4 Labor Counsel	605	20	88	29	508
Subtotal - 101-211 Legal Counsel	605	20	88	29	508
5 Payroll / Fringe	0	2,273	319	106	1,848
5 Accounting	0	482	68	23	391
Subtotal - 101-215 Clerk	0	2,755	387	129	2,239
6 Data Processing Support	0	15,464	2,172	724	12,568
Subtotal - 101-243 Land Information S	0	15,464	2,172	724	12,568
7 General Fund Revenues	0	5,072	712	237	4,122
Subtotal - 101-253 Treasurer	0	5,072	712	237	4,122
8 Courthouse	0	26,606	3,737	1,246	21,623
8 Other	0	40	6	2	33
Subtotal - 101-265/266 Buildings & Grc	0	26,646	3,743	1,248	21,656
9 Copier Service Leases & Maint	0	1,392	196	65	1,131
9 Audit	0	766	108	36	623
9 Cost Plan	0	469	66	22	381
9 Accounting	0	58	8	3	47
9 Human Resource Admin	0	425	60	20	345
9 OPEB Valuation	0	0	0	0	0

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B. Incoming Costs - (Default Spread Salary%)

Dept:5 101-215 Clerk

Department	First Incoming	Second Incoming	Payroll / Fringe	Accounting	Gen. Govt
Subtotal - 101-299 Miscellaneous	\$0	\$3,110	\$437	\$146	\$2,528
10 Courthouse Security	0	7,977	1,120	373	6,483
Subtotal - 101-334 Court Security	0	7,977	1,120	373	6,483
11 General Liability	0	508	71	24	413
11 Public Officials	0	1,385	194	65	1,125
11 Employee Benefits	0	752	106	35	611
11 Retirement Fund	0	21,499	3,020	1,007	17,473
Subtotal - 101-865 Insurance	0	24,144	3,391	1,130	19,622
12 Courthouse	0	2,878	404	135	2,339
Subtotal - 101-865-1 Property Insuranc	0	2,878	404	135	2,339
13 Computer Services	0	13,795	1,938	646	11,212
13 Dept Specific Equipment	0	1,663	234	78	1,352
Subtotal - 637 Data Processing	0	15,459	2,171	724	12,564
Total Incoming	12,912	104,749	16,527	5,509	95,625
C. Total Allocated		\$678,174	\$95,257	\$31,752	\$551,165
			14.05%	4.68%	81.27%

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Payroll / Fringe Allocations

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.47	0.99%	\$801	\$0	\$801	\$0	\$801
5 101-215 Clerk	7.01	2.82%	2,273	0	2,273	0	2,273
6 101-243 Land Information Services	4.17	1.68%	1,352	0	1,352	257	1,609
7 101-253 Treasurer	2.96	1.19%	960	0	960	182	1,142
8 101-265/266 Buildings & Grounds	5.22	2.10%	1,693	0	1,693	322	2,014
10 101-334 Court Security	4.00	1.61%	1,297	0	1,297	246	1,544
14 101-101 Bd of Commissioners	3.41	1.37%	1,106	0	1,106	210	1,316
15 101-140 Trial Court Criminal & Civil	15.80	6.36%	5,124	0	5,124	973	6,097
17 101-148 Family Division	6.47	2.61%	2,098	0	2,098	399	2,497
20 101-225 Equalization	2.00	0.81%	649	0	649	123	772
21 101-229 Prosecutor / Crime Victim	8.00	3.22%	2,594	0	2,594	493	3,087
24 101-236 Register of Deeds	4.12	1.66%	1,336	0	1,336	254	1,590
27 101-275 Drain Commissioner	2.35	0.95%	762	0	762	145	907
29 101-301 Sheriff's Dept	33.71	13.57%	10,932	0	10,932	2,076	13,008
30 101-317 Snowmobile Enforcement	0.01	0.00%	3	0	3	1	4
31 101-331 Marine Law	2.98	1.20%	966	0	966	184	1,150
32 101-333 Road Patrol	1.01	0.41%	328	0	328	62	390
33 101-351 Jail	23.42	9.43%	7,595	0	7,595	1,443	9,038
34 101-355 Sheriff-Animal Control	1.00	0.40%	324	0	324	62	386
35 101-400 Planning	3.00	1.21%	973	0	973	185	1,158
36 101-426 Emergency Management	1.00	0.40%	324	0	324	62	386
37 101-430 Animal Control	3.19	1.28%	1,035	0	1,035	196	1,231
48 205 Central Dispatch	18.11	7.29%	5,873	0	5,873	1,115	6,989
49 208 Charlton Park Fund	5.56	2.24%	1,803	0	1,803	342	2,146
50 215 Friend of the Court	14.79	5.96%	4,796	0	4,796	911	5,707
58 236 Remonumentation Fund	0.41	0.17%	133	0	133	25	158
63 250 Park & Rec Fund	0.56	0.23%	182	0	182	34	216
70 261 Indigent Defense	2.00	0.81%	649	0	649	123	772
71 264 Concealed Pistol Licensing	0.11	0.04%	36	0	36	7	42
74 267 Crime Victim Rights	1.00	0.40%	324	0	324	62	386
76 275 Comm on Aging	28.50	11.48%	9,243	0	9,243	1,755	10,998
78 277 Middleville Police Serv	3.00	1.21%	973	0	973	185	1,158
79 281 Swift & Sure Sanctions	1.55	0.62%	503	0	503	95	598
80 282 56B Sobriety Court	1.25	0.50%	405	0	405	77	482
81 283 Comm Corrections	0.65	0.26%	211	0	211	40	251
82 285 Adult Drug Court	1.55	0.62%	503	0	503	95	598
86 292-992 Child Care Fund	2.98	1.20%	966	0	966	184	1,150
87 292-664 CC Wrap Around	1.18	0.48%	383	0	383	73	455
88 292-665 CC Juv Drug Ct	0.96	0.39%	311	0	311	59	370
89 292-668 CC Juv Justice	1.00	0.40%	324	0	324	62	386
112 588 Transit Fund	25.90	10.43%	8,399	0	8,399	1,595	9,995

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Payroll / Fringe Allocations

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	248.36	100.00%	80,543	0	80,543	14,713	95,257
Direct Bills					0		0
Total					\$80,543		\$95,257
Basis Units: Full-Time Equivalents (FTEs)							
Source: County Payroll							

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Accounting Allocations

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	329	1.40%	\$375	\$0	\$375	\$0	\$375
4 101-211 Legal Counsel	54	0.23%	62	0	62	0	62
5 101-215 Clerk	422	1.79%	482	0	482	0	482
6 101-243 Land Information Services	282	1.20%	322	0	322	61	383
7 101-253 Treasurer	286	1.22%	326	0	326	62	388
8 101-265/266 Buildings & Grounds	1,115	4.74%	1,272	0	1,272	241	1,513
9 101-299 Miscellaneous	160	0.68%	183	0	183	35	217
10 101-334 Court Security	153	0.65%	175	0	175	33	208
11 101-865 Insurance	4	0.02%	5	0	5	1	5
13 637 Data Processing	199	0.85%	227	0	227	43	270
14 101-101 Bd of Commissioners	296	1.26%	338	0	338	64	402
15 101-140 Trial Court Criminal & Civil	768	3.26%	876	0	876	166	1,042
16 101-147 Jury Board	45	0.19%	51	0	51	10	61
17 101-148 Family Division	789	3.35%	900	0	900	170	1,071
18 101-151 Adult Probation	64	0.27%	73	0	73	14	87
19 101-191 Elections	67	0.28%	76	0	76	14	91
20 101-225 Equalization	353	1.50%	403	0	403	76	479
21 101-229 Prosecutor / Crime Victim	460	1.96%	525	0	525	99	624
23 101-230 Extraditions	1	0.00%	1	0	1	0	1
24 101-236 Register of Deeds	362	1.54%	413	0	413	78	491
25 101-254 Tax Tribunal	7	0.03%	8	0	8	2	9
26 101-257 Co-Op Extension	16	0.07%	18	0	18	3	22
27 101-275 Drain Commissioner	348	1.48%	397	0	397	75	472
28 101-280 Soil Conservation	2	0.01%	2	0	2	0	3
29 101-301 Sheriff's Dept	859	3.65%	980	0	980	185	1,166
30 101-317 Snowmobile Enforcement	11	0.05%	13	0	13	2	15
31 101-331 Marine Law	231	0.98%	264	0	264	50	313
32 101-333 Road Patrol	327	1.39%	373	0	373	71	444
33 101-351 Jail	1,123	4.77%	1,282	0	1,282	242	1,524
34 101-355 Sheriff-Animal Control	298	1.27%	340	0	340	64	404
35 101-400 Planning	408	1.73%	466	0	466	88	554
36 101-426 Emergency Management	371	1.58%	423	0	423	80	503
37 101-430 Animal Control	595	2.53%	679	0	679	128	807
38 101-441 DPW	4	0.02%	5	0	5	1	5
40 101-601 Health	4	0.02%	5	0	5	1	5
41 101-631 Substance Abuse	4	0.02%	5	0	5	1	5
42 101-648 Medical Examiners	12	0.05%	14	0	14	3	16
43 101-681 Veterans Burial	52	0.22%	59	0	59	11	71
44 101-682 Veterans Counselor	89	0.38%	102	0	102	19	121
45 101-689 Soldiers & Sailors	7	0.03%	8	0	8	2	9
46 101-999 Appropriations	31	0.13%	35	0	35	7	42
47 201 Road Commission	98	0.42%	112	0	112	21	133

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Accounting Allocations

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 205 Central Dispatch	1,006	4.28%	\$1,148	\$0	\$1,148	\$217	\$1,365
49 208 Charlton Park Fund	1,019	4.33%	1,163	0	1,163	220	1,383
50 215 Friend of the Court	415	1.76%	474	0	474	90	563
53 227 Animal Shelter TNR Grant 2015	26	0.11%	30	0	30	6	35
54 228 Solid Waste	105	0.45%	120	0	120	23	142
55 229 Two Seven Oh Inc TNR	13	0.06%	15	0	15	3	18
56 232 Animal Shelter Donations	15	0.06%	17	0	17	3	20
57 233 Barry Comm Resource Net	9	0.04%	10	0	10	2	12
58 236 Remonumentation Fund	179	0.76%	204	0	204	39	243
59 244 Comm on Aging Building	1	0.00%	1	0	1	0	1
61 248 Building Rehab Fund	39	0.17%	45	0	45	8	53
62 249 Capital Replacement	11	0.05%	13	0	13	2	15
63 250 Park & Rec Fund	233	0.99%	266	0	266	50	316
64 252 Co Agriculture Preserve	8	0.03%	9	0	9	2	11
66 255 EDC	1	0.00%	1	0	1	0	1
67 256 ROD Automation	149	0.63%	170	0	170	32	202
68 259 Local Corr Officer	5	0.02%	6	0	6	1	7
69 260 Victims Services	22	0.09%	25	0	25	5	30
70 261 Indigent Defense	429	1.82%	490	0	490	93	582
71 264 Concealed Pistol Licensing	134	0.57%	153	0	153	29	182
74 267 Crime Victim Rights	242	1.03%	276	0	276	52	328
75 269 Law Library	45	0.19%	51	0	51	10	61
76 275 Comm on Aging	1,482	6.30%	1,691	0	1,691	320	2,011
77 276 CDBG	22	0.09%	25	0	25	5	30
78 277 Middleville Police Serv	310	1.32%	354	0	354	67	421
79 281 Swift & Sure Sanctions	366	1.56%	418	0	418	79	497
80 282 56B Sobriety Court	416	1.77%	475	0	475	90	565
81 283 Comm Corrections	354	1.50%	404	0	404	76	480
82 285 Adult Drug Court	414	1.76%	472	0	472	89	562
84 287 Mich Justice Training	10	0.04%	11	0	11	2	14
85 290 Social Welfare	14	0.06%	16	0	16	3	19
86 292-992 Child Care Fund	538	2.29%	614	0	614	116	730
87 292-664 CC Wrap Around	361	1.53%	412	0	412	78	490
88 292-665 CC Juv Drug Ct	376	1.60%	429	0	429	81	510
89 292-668 CC Juv Justice	303	1.29%	346	0	346	65	411
90 295 Airport Fund	286	1.22%	326	0	326	62	388
91 296 Juv Continuum of Care	14	0.06%	16	0	16	3	19
92 297 Diverted Felons	10	0.04%	11	0	11	2	14
93 352 FOC Ren Debt Relocations	4	0.02%	5	0	5	1	5
94 354 Yankee Springs Water	3	0.01%	3	0	3	1	4
95 355 Middleville Water Debt	3	0.01%	3	0	3	1	4
96 356 Middleville Water Debt 2016	3	0.01%	3	0	3	1	4

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Accounting Allocations

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97 357 Fawn Lake Sewer	4	0.02%	\$5	\$0	\$5	\$1	\$5
98 358 Yankee Spring	3	0.01%	3	0	3	1	4
99 359 Finkbeiner/Crain Debt	4	0.02%	5	0	5	1	5
100 360 TM Bldg Auth 2012 Debt	4	0.02%	5	0	5	1	5
101 361 Rd Comm Series '16 Debt Svc	5	0.02%	6	0	6	1	7
102 368 Thornapple Manor	11	0.05%	13	0	13	2	15
105 377 Leach & Middle Lake	3	0.01%	3	0	3	1	4
106 378 Little Thornapple 2019 Debt	4	0.02%	5	0	5	1	5
107 478 Litte Thornapple 2019 Construct	4	0.02%	5	0	5	1	5
108 506 - 511, 513 - 515 Delinquent Taxes	32	0.14%	37	0	37	7	43
109 512 Thornapple Manor Fund	94	0.40%	107	0	107	20	128
110 516 100% Tax Payment	4	0.02%	5	0	5	1	5
111 517 Foreclosure Fund	2	0.01%	2	0	2	0	3
112 588 Transit Fund	990	4.21%	1,130	0	1,130	214	1,344
113 595 Commissary	334	1.42%	381	0	381	72	453
114 660 Telephone	46	0.20%	52	0	52	10	62
115 661 Vehicle Fund	34	0.14%	39	0	39	7	46
116 676 Worker's Comp Fund	5	0.02%	6	0	6	1	7
117 677 Health Ins. Fund	139	0.59%	159	0	159	30	189
118 678 Disability Fund	211	0.90%	241	0	241	46	286
119 680 Fringe Benefit Fund	4	0.02%	5	0	5	1	5
120 681 Life Ins. Fund	12	0.05%	14	0	14	3	16
121 682 Retirement Fund	38	0.16%	43	0	43	8	52
122 683 Dental/Optical	197	0.84%	225	0	225	43	267
123 684 Unemployment	5	0.02%	6	0	6	1	7
126 801 Drain Fund	716	3.04%	817	0	817	155	972
127 804 Drain Maint	29	0.12%	33	0	33	6	39
129 843 Gun Lake Weed Assess	77	0.33%	88	0	88	17	104
130 851 Drain Debt	3	0.01%	3	0	3	1	4
131 852 Algonquin Lake Maintenance Func	5	0.02%	6	0	6	1	7
133 Other	5	0.02%	6	0	6	1	7
Subtotal	23,525	100.00%	26,848	0	26,848	4,904	31,752
Direct Bills					0		0
Total					\$26,848		\$31,752

Basis Units: Expenditure Transactions
Source: Expenditure Transaction Detail

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Allocation Summary

Dept:5 101-215 Clerk

Department	Payroll / Fringe	Accounting	Gen. Govt	Total
3 101-175 Administration	\$801	\$375	\$0	\$1,176
4 101-211 Legal Counsel	0	62	0	62
5 101-215 Clerk	2,273	482	0	2,755
6 101-243 Land Information Services	1,609	383	0	1,992
7 101-253 Treasurer	1,142	388	0	1,530
8 101-265/266 Buildings & Grounds	2,014	1,513	0	3,528
9 101-299 Miscellaneous	0	217	0	217
10 101-334 Court Security	1,544	208	0	1,751
11 101-865 Insurance	0	5	0	5
13 637 Data Processing	0	270	0	270
14 101-101 Bd of Commissioners	1,316	402	0	1,718
15 101-140 Trial Court Criminal & Civil	6,097	1,042	0	7,139
16 101-147 Jury Board	0	61	0	61
17 101-148 Family Division	2,497	1,071	0	3,567
18 101-151 Adult Probation	0	87	0	87
19 101-191 Elections	0	91	0	91
20 101-225 Equalization	772	479	0	1,251
21 101-229 Prosecutor / Crime Victim	3,087	624	0	3,711
23 101-230 Extraditions	0	1	0	1
24 101-236 Register of Deeds	1,590	491	0	2,081
25 101-254 Tax Tribunal	0	9	0	9
26 101-257 Co-Op Extension	0	22	0	22
27 101-275 Drain Commissioner	907	472	0	1,379
28 101-280 Soil Conservation	0	3	0	3
29 101-301 Sheriff's Dept	13,008	1,166	0	14,174
30 101-317 Snowmobile Enforcement	4	15	0	19
31 101-331 Marine Law	1,150	313	0	1,463
32 101-333 Road Patrol	390	444	0	834
33 101-351 Jail	9,038	1,524	0	10,562
34 101-355 Sheriff-Animal Control	386	404	0	790
35 101-400 Planning	1,158	554	0	1,711
36 101-426 Emergency Management	386	503	0	889
37 101-430 Animal Control	1,231	807	0	2,038
38 101-441 DPW	0	5	0	5
40 101-601 Health	0	5	0	5
41 101-631 Substance Abuse	0	5	0	5
42 101-648 Medical Examiners	0	16	0	16
43 101-681 Veterans Burial	0	71	0	71
44 101-682 Veterans Counselor	0	121	0	121
45 101-689 Soldiers & Sailors	0	9	0	9
46 101-999 Appropriations	0	42	0	42

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Allocation Summary

Dept:5 101-215 Clerk

Department	Payroll / Fringe	Accounting	Gen. Govt	Total
47 201 Road Commission	\$0	\$133	\$0	\$133
48 205 Central Dispatch	6,989	1,365	0	8,354
49 208 Charlton Park Fund	2,146	1,383	0	3,528
50 215 Friend of the Court	5,707	563	0	6,271
53 227 Animal Shelter TNR Grant 2015	0	35	0	35
54 228 Solid Waste	0	142	0	142
55 229 Two Seven Oh Inc TNR	0	18	0	18
56 232 Animal Shelter Donations	0	20	0	20
57 233 Barry Comm Resource Net	0	12	0	12
58 236 Remonumentation Fund	158	243	0	401
59 244 Comm on Aging Building	0	1	0	1
61 248 Building Rehab Fund	0	53	0	53
62 249 Capital Replacement	0	15	0	15
63 250 Park & Rec Fund	216	316	0	532
64 252 Co Agriculture Preserve	0	11	0	11
66 255 EDC	0	1	0	1
67 256 ROD Automation	0	202	0	202
68 259 Local Corr Officer	0	7	0	7
69 260 Victims Services	0	30	0	30
70 261 Indigent Defense	772	582	0	1,354
71 264 Concealed Pistol Licensing	42	182	0	224
74 267 Crime Victim Rights	386	328	0	714
75 269 Law Library	0	61	0	61
76 275 Comm on Aging	10,998	2,011	0	13,009
77 276 CDBG	0	30	0	30
78 277 Middletown Police Serv	1,158	421	0	1,578
79 281 Swift & Sure Sanctions	598	497	0	1,095
80 282 56B Sobriety Court	482	565	0	1,047
81 283 Comm Corrections	251	480	0	731
82 285 Adult Drug Court	598	562	0	1,160
84 287 Mich Justice Training	0	14	0	14
85 290 Social Welfare	0	19	0	19
86 292-992 Child Care Fund	1,150	730	0	1,880
87 292-664 CC Wrap Around	455	490	0	945
88 292-665 CC Juv Drug Ct	370	510	0	881
89 292-668 CC Juv Justice	386	411	0	797
90 295 Airport Fund	0	388	0	388
91 296 Juv Continuum of Care	0	19	0	19
92 297 Diverted Felons	0	14	0	14
93 352 FOC Ren Debt Relocations	0	5	0	5
94 354 Yankee Springs Water	0	4	0	4

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Allocation Summary

Dept:5 101-215 Clerk

Department	Payroll / Fringe	Accounting	Gen. Govt	Total
95 355 Middleville Water Debt	\$0	\$4	\$0	\$4
96 356 Middleville Water Debt 2016	0	4	0	4
97 357 Fawn Lake Sewer	0	5	0	5
98 358 Yankee Spring	0	4	0	4
99 359 Finkbeiner/Crain Debt	0	5	0	5
100 360 TM Bldg Auth 2012 Debt	0	5	0	5
101 361 Rd Comm Series '16 Debt Svc	0	7	0	7
102 368 Thornapple Manor	0	15	0	15
105 377 Leach & Middle Lake	0	4	0	4
106 378 Little Thornapple 2019 Debt	0	5	0	5
107 478 Litte Thornapple 2019 Construct	0	5	0	5
108 506 - 511, 513 - 515 Delinquent Taxes	0	43	0	43
109 512 Thornapple Manor Fund	0	128	0	128
110 516 100% Tax Payment	0	5	0	5
111 517 Foreclosure Fund	0	3	0	3
112 588 Transit Fund	9,995	1,344	0	11,338
113 595 Commissary	0	453	0	453
114 660 Telephone	0	62	0	62
115 661 Vehicle Fund	0	46	0	46
116 676 Worker's Comp Fund	0	7	0	7
117 677 Health Ins. Fund	0	189	0	189
118 678 Disability Fund	0	286	0	286
119 680 Fringe Benefit Fund	0	5	0	5
120 681 Life Ins. Fund	0	16	0	16
121 682 Retirement Fund	0	52	0	52
122 683 Dental/Optical	0	267	0	267
123 684 Unemployment	0	7	0	7
126 801 Drain Fund	0	972	0	972
127 804 Drain Maint	0	39	0	39
129 843 Gun Lake Weed Assess	0	104	0	104
130 851 Drain Debt	0	4	0	4
131 852 Algonquin Lake Maintenance Func	0	7	0	7
133 Other	0	7	0	7
Total	\$95,257	\$31,752	\$0	\$127,009

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101-243 LAND INFORMATION
Nature and Extent of Service

The Land Information Department acts as the information technology experts for the County. The department provides coordination services for the IT needs of the individual departments, helps to standardize and maintain software and hardware, and supports the network infrastructure. In addition, the staff maintains the www.barrycounty.org website and email system. The other services of the department, related to the County's mapping and GIS services, are considered General Government in nature and are not allocated.

For plan purposes, the costs of the department are separated into the following functions for allocation:

- **DP Support** - Activities supporting the network, hardware, and coordination of software purchases are identified and allocated to all departments and programs based on the number of PC's connected to the network in each department.
- **General Government** - The balance of the department's activities are considered General Government in nature and are not allocated in this plan.

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

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

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A. Department Costs

Dept:6 101-243 Land Information Services

Description		Amount	General Admin	Data Processing Support	Gen Govt
Personnel Costs					
Salaries	S1	212,950	33,199	132,668	47,083
Salary % Split			15.59%	62.30%	22.11%
Benefits	S	127,723	19,912	79,571	28,240
Subtotal - Personnel Costs		340,673	53,111	212,240	75,323
Services & Supplies Cost					
727-000 Office Supplies	S	1,621	253	1,010	358
807-000 Dues-Subscriptions	S	71	11	44	16
816-000 Contractual Services	S	0	0	0	0
851-000 Telephone & Fax	S	1,295	202	807	286
861-000 Travel	S	297	46	185	66
932-000 Equipment Repairs & Maint	S	936	146	583	207
957-000 Employee Training	S	179	28	112	40
Subtotal - Services & Supplies		4,399	686	2,741	973
Department Cost Total		345,073	53,797	214,980	76,296
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		345,073	53,797	214,980	76,296
General Admin Distribution			(53,797)	39,706	14,091
Grand Total		<u>\$345,073</u>		<u>\$254,686</u>	<u>\$90,387</u>
				not allocated	

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B. Incoming Costs - (Default Spread Salary%)

Dept:6 101-243 Land Information Services

Department	First Incoming	Second Incoming	Data Processing Support	Gen Govt
1 Tyden Center / Old Library	\$2,306	\$8	\$1,708	\$606
Subtotal - Building Depreciation	2,306	8	1,708	606
2 Vehicles	3,167	51	2,375	843
Subtotal - Equipment Depreciation	3,167	51	2,375	843
3 County Coordination	1,534	310	1,361	483
3 Financial Reporting/Accounting	1,184	240	1,051	373
3 Computer Operations	258	53	229	81
3 Personnel Management	541	109	480	170
Subtotal - 101-175 Administration	3,516	711	3,120	1,107
4 Labor Counsel	454	15	346	123
Subtotal - 101-211 Legal Counsel	454	15	346	123
5 Payroll / Fringe	1,352	257	1,188	422
5 Accounting	322	61	282	100
Subtotal - 101-215 Clerk	1,674	318	1,470	522
6 Data Processing Support	0	6,873	5,073	1,800
Subtotal - 101-243 Land Information Services	0	6,873	5,073	1,800
7 General Fund Revenues	0	3,389	2,502	888
Subtotal - 101-253 Treasurer	0	3,389	2,502	888
8 Tyden Center / Old Library	0	4,414	3,258	1,156
Subtotal - 101-265/266 Buildings & Grounds	0	4,414	3,258	1,156
9 Audit	0	472	348	124
9 Cost Plan	0	312	231	82
9 Accounting	0	39	29	10
9 Human Resource Admin	0	253	186	66
9 OPEB Valuation	0	0	0	0
Subtotal - 101-299 Miscellaneous	0	1,076	794	282
11 General Liability	0	313	231	82

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B. Incoming Costs - (Default Spread Salary%)

Dept:6 101-243 Land Information Services

Department	First Incoming	Second Incoming	Data Processing Support	Gen Govt
11 Public Officials	\$0	\$824	\$608	\$216
11 Vehicle	0	901	665	236
11 Employee Benefits	0	447	330	117
11 Retirement Fund	0	12,789	9,439	3,350
Subtotal - 101-865 Insurance	0	15,273	11,273	4,001
12 Old Library	0	166	123	43
Subtotal - 101-865-1 Property Insuranc	0	166	123	43
13 Computer Services	0	6,131	4,525	1,606
Subtotal - 637 Data Processing	0	6,131	4,525	1,606
Total Incoming	11,118	38,426	36,566	12,977
C. Total Allocated		<u>\$394,616</u>	<u>\$291,252</u>	<u>\$103,364</u>
		73.81%	26.19%	

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Data Processing Support Allocations

Dept:6 101-243 Land Information Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	3	1.96%	\$5,155	\$0	\$5,155	\$0	\$5,155
5 101-215 Clerk	9	5.88%	15,464	0	15,464	0	15,464
6 101-243 Land Information Services	4	2.61%	6,873	0	6,873	0	6,873
8 101-265/266 Buildings & Grounds	2	1.31%	3,436	0	3,436	414	3,851
14 101-101 Bd of Commissioners	1	0.65%	1,718	0	1,718	207	1,925
15 101-140 Trial Court Criminal & Civil	25	16.34%	42,956	0	42,956	5,175	48,131
17 101-148 Family Division	18	11.76%	30,928	0	30,928	3,726	34,655
20 101-225 Equalization	4	2.61%	6,873	0	6,873	828	7,701
22 Prosecutor DP	14	9.15%	24,055	0	24,055	2,898	26,954
24 101-236 Register of Deeds	8	5.23%	13,746	0	13,746	1,656	15,402
27 101-275 Drain Commissioner	2	1.31%	3,436	0	3,436	414	3,851
29 101-301 Sheriff's Dept	25	16.34%	42,956	0	42,956	5,175	48,131
33 101-351 Jail	11	7.19%	18,901	0	18,901	2,277	21,178
35 101-400 Planning	3	1.96%	5,155	0	5,155	621	5,776
36 101-426 Emergency Management	1	0.65%	1,718	0	1,718	207	1,925
51 Friend of the Court - DP	16	10.46%	27,492	0	27,492	3,312	30,804
70 261 Indigent Defense	2	1.31%	3,436	0	3,436	414	3,851
82 285 Adult Drug Court	5	3.27%	8,591	0	8,591	1,035	9,626
Subtotal	153	100.00%	262,891	0	262,891	28,361	291,252
Direct Bills					0		0
Total					\$262,891		\$291,252

Basis Units: # of PCs on Network
Source: IT Equipment Inventory

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Allocation Summary

Dept:6 101-243 Land Information Services

Department	Data Processing Support	Gen Govt	Total
3 101-175 Administration	\$5,155	\$0	\$5,155
5 101-215 Clerk	15,464	0	15,464
6 101-243 Land Information Services	6,873	0	6,873
8 101-265/266 Buildings & Grounds	3,851	0	3,851
14 101-101 Bd of Commissioners	1,925	0	1,925
15 101-140 Trial Court Criminal & Civil	48,131	0	48,131
17 101-148 Family Division	34,655	0	34,655
20 101-225 Equalization	7,701	0	7,701
22 Prosecutor DP	26,954	0	26,954
24 101-236 Register of Deeds	15,402	0	15,402
27 101-275 Drain Commissioner	3,851	0	3,851
29 101-301 Sheriff's Dept	48,131	0	48,131
33 101-351 Jail	21,178	0	21,178
35 101-400 Planning	5,776	0	5,776
36 101-426 Emergency Management	1,925	0	1,925
51 Friend of the Court - DP	30,804	0	30,804
70 261 Indigent Defense	3,851	0	3,851
82 285 Adult Drug Court	9,626	0	9,626
Total	\$291,252	\$0	\$291,252

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101-253 COUNTY TREASURER
Nature and Extent of Service

The County Treasurer is the elected official responsible for the cash management of the County. The Treasurer receives, records, and disburses all County funds. Cash is deposited and invested by the Treasurer. The Treasurer collects delinquent taxes for the County, conducts tax sales, issues tax histories, and provides certificates for purposes of warranty deeds.

For plan purposes, the costs of the Treasurer's office are separated into three cost pools based on the number of revenue and /or cash transactions recorded by each function.

- **General Fund Receipts** - Costs associated with processing the General Fund receipts are allocated to all General Fund departments based on the number of expenditure transactions. In that the General Fund receipts are used to fund each of these agencies, the level of activity in the transactions is represented in the relative level of effort in processing and recording expenditures for each department.
- **Non-General Fund Receipts** - Costs for the non-General funds are allocated based on the number of revenue transactions posted for each fund.
- **General Government Receipts** - Costs associated with trust funds, delinquent tax funds, and the debt service funds are all considered general government in nature and are not allocated in this plan.

The Treasurer charges fees for certain services provided. The revenues generated by these services reduce the cost of the operations and are therefore subtracted from the costs in computing the net costs to be allocated.

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101-253 County Treasurer
Nature and Extent of Service
(Continued)

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

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

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A. Department Costs

Dept:7 101-253 Treasurer

Description		Amount	General Admin	General Fund Revenues	Non-General Fund Revenues	Gen. Govt
Personnel Costs						
Salaries	S1	137,110	0	85,008	33,907	18,195
Salary % Split			.00%	62.00%	24.73%	13.27%
Benefits	S	68,820	0	42,668	17,019	9,132
Subtotal - Personnel Costs		205,930	0	127,677	50,927	27,327
Services & Supplies Cost						
727-000 Office Supplies	S	293	0	182	73	39
729-000 Postage	S	0	0	0	0	0
807-000 Dues-Subscriptions	S	200	0	124	49	27
851-000 Telephone & Fax	S	720	0	446	178	95
914-020 Tax Bond	P	2,822	0	0	0	2,822
966-000 Software Maintenance	S	4,928	0	3,055	1,219	654
618-010 Tax Certifications	S	(10,445)	0	(6,476)	(2,583)	(1,386)
618-020 Tax History Fees	S	(1)	0	(1)	(0)	(0)
618-030 Tax Search Fees	S	(128)	0	(79)	(32)	(17)
618-050 Other County Treasurer Servi	S	(136)	0	(84)	(34)	(18)
Subtotal - Services & Supplies		(1,746)	0	(2,832)	(1,130)	2,216
Department Cost Total		204,184	0	124,844	49,797	29,543
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		204,184	0	124,844	49,797	29,543
General Admin Distribution			0	0	0	0
Grand Total		\$204,184		\$124,844	\$49,797	\$29,543
not allocated						

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 101-253 Treasurer

Department	First Incoming	Second Incoming	General Fund Revenues	Non-General Fund Revenues	Gen. Govt
1 Courthouse	\$1,790	\$6	\$1,114	\$444	\$238
1 Annex	90	0	56	22	12
Subtotal - Building Depreciation	1,879	7	1,169	466	250
3 County Coordination	955	193	712	284	152
3 Financial Reporting/Accounting	1,200	243	895	357	192
3 Personnel Management	384	78	286	114	61
Subtotal - 101-175 Administration	2,540	514	1,893	755	405
4 Labor Counsel	303	10	194	77	41
4 Specific Service	2,264	172	1,510	602	323
Subtotal - 101-211 Legal Counsel	2,566	181	1,704	680	365
5 Payroll / Fringe	960	182	708	282	152
5 Accounting	326	62	241	96	52
Subtotal - 101-215 Clerk	1,286	244	949	378	203
7 General Fund Revenues	0	3,437	2,131	850	456
Subtotal - 101-253 Treasurer	0	3,437	2,131	850	456
8 Courthouse	0	13,457	8,343	3,328	1,786
8 Annex	0	750	465	186	100
Subtotal - 101-265/266 Buildings & Grc	0	14,207	8,808	3,513	1,885
9 Copier Service Leases & Maint	0	588	364	145	78
9 Audit	0	294	182	73	39
9 Cost Plan	0	469	291	116	62
9 Accounting	0	39	24	10	5
9 Human Resource Admin	0	179	111	44	24
9 OPEB Valuation	0	0	0	0	0
Subtotal - 101-299 Miscellaneous	0	1,569	973	388	208
10 Courthouse Security	0	4,034	2,501	998	535
Subtotal - 101-334 Court Security	0	4,034	2,501	998	535
11 General Liability	0	195	121	48	26

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 101-253 Treasurer

Department	First Incoming	Second Incoming	General Fund Revenues	Non-General Fund Revenues	Gen. Govt
11 Public Officials	\$0	\$585	\$362	\$145	\$78
11 Employee Benefits	0	317	197	79	42
11 Retirement Fund	0	9,078	5,628	2,245	1,205
Subtotal - 101-865 Insurance	0	10,175	6,308	2,516	1,350
12 Courthouse	0	1,456	903	360	193
12 Annex	0	55	34	14	7
Subtotal - 101-865-1 Property Insuranc	0	1,511	937	374	201
Total Incoming	8,272	35,880	27,374	10,919	5,859
C. Total Allocated		\$248,335	\$152,218	\$60,715	\$35,402
			61.30%	24.45%	14.26%

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General Fund Revenues Allocations

Dept:7 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	329	3.04%	\$3,954	\$0	\$3,954	\$0	\$3,954
4 101-211 Legal Counsel	54	0.50%	649	0	649	0	649
5 101-215 Clerk	422	3.90%	5,072	0	5,072	0	5,072
6 101-243 Land Information Services	282	2.61%	3,389	0	3,389	0	3,389
7 101-253 Treasurer	286	2.64%	3,437	0	3,437	0	3,437
8 101-265/266 Buildings & Grounds	1,115	10.31%	13,401	0	13,401	2,627	16,028
9 101-299 Miscellaneous	160	1.48%	1,923	0	1,923	377	2,300
10 101-334 Court Security	153	1.41%	1,839	0	1,839	361	2,199
11 101-865 Insurance	4	0.04%	48	0	48	9	58
14 101-101 Bd of Commissioners	296	2.74%	3,558	0	3,558	697	4,255
15 101-140 Trial Court Criminal & Civil	768	7.10%	9,231	0	9,231	1,810	11,040
16 101-147 Jury Board	45	0.42%	541	0	541	106	647
17 101-148 Family Division	789	7.30%	9,483	0	9,483	1,859	11,342
18 101-151 Adult Probation	64	0.59%	769	0	769	151	920
19 101-191 Elections	67	0.62%	805	0	805	158	963
20 101-225 Equalization	353	3.26%	4,243	0	4,243	832	5,074
21 101-229 Prosecutor / Crime Victim	460	4.25%	5,529	0	5,529	1,084	6,613
23 101-230 Extraditions	1	0.01%	12	0	12	2	14
24 101-236 Register of Deeds	362	3.35%	4,351	0	4,351	853	5,204
25 101-254 Tax Tribunal	7	0.06%	84	0	84	16	101
26 101-257 Co-Op Extension	16	0.15%	192	0	192	38	230
27 101-275 Drain Commissioner	348	3.22%	4,183	0	4,183	820	5,003
28 101-280 Soil Conservation	2	0.02%	24	0	24	5	29
29 101-301 Sheriff's Dept	859	7.94%	10,324	0	10,324	2,024	12,348
30 101-317 Snowmobile Enforcement	11	0.10%	132	0	132	26	158
31 101-331 Marine Law	231	2.14%	2,776	0	2,776	544	3,321
32 101-333 Road Patrol	327	3.02%	3,930	0	3,930	770	4,701
33 101-351 Jail	1,123	10.38%	13,497	0	13,497	2,646	16,143
34 101-355 Sheriff-Animal Control	298	2.76%	3,582	0	3,582	702	4,284
35 101-400 Planning	408	3.77%	4,904	0	4,904	961	5,865
36 101-426 Emergency Management	371	3.43%	4,459	0	4,459	874	5,333
37 101-430 Animal Control	595	5.50%	7,151	0	7,151	1,402	8,553
38 101-441 DPW	4	0.04%	48	0	48	9	58
40 101-601 Health	4	0.04%	48	0	48	9	58
41 101-631 Substance Abuse	4	0.04%	48	0	48	9	58
42 101-648 Medical Examiners	12	0.11%	144	0	144	28	173
43 101-681 Veterans Burial	52	0.48%	625	0	625	123	748
44 101-682 Veterans Counselor	89	0.82%	1,070	0	1,070	210	1,279
45 101-689 Soldiers & Sailors	7	0.06%	84	0	84	16	101
46 101-999 Appropriations	31	0.29%	373	0	373	73	446
133 Other	5	0.05%	60	0	60	12	72

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General Fund Revenues Allocations

Dept:7 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	10,814	100.00%	129,973	0	129,973	22,245	152,218
Direct Bills					0		0
Total					\$129,973		\$152,218
<hr/>							
<hr/>							
Basis Units: Expenditure Transactions							
Source: GL Detail							

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Non-General Fund Revenues Allocations

Dept:7 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 637 Data Processing	3	0.06%	\$29	\$0	\$29	\$5	\$34
47 201 Road Commission	93	1.75%	909	0	909	156	1,064
48 205 Central Dispatch	140	2.64%	1,368	0	1,368	234	1,602
49 208 Charlton Park Fund	238	4.49%	2,326	0	2,326	398	2,724
50 215 Friend of the Court	260	4.90%	2,541	0	2,541	435	2,976
52 226 Sheriff K9 Donation	2	0.04%	20	0	20	3	23
53 227 Animal Shelter TNR Grant 2015	2	0.04%	20	0	20	3	23
54 228 Solid Waste	7	0.13%	68	0	68	12	80
56 232 Animal Shelter Donations	70	1.32%	684	0	684	117	801
57 233 Barry Comm Resource Net	29	0.55%	283	0	283	49	332
58 236 Remonumentation Fund	5	0.09%	49	0	49	8	57
59 244 Comm on Aging Building	17	0.32%	166	0	166	28	195
60 247 Thornapple Namor Depr Fund	76	1.43%	743	0	743	127	870
61 248 Building Rehab Fund	57	1.07%	557	0	557	95	652
62 249 Capital Replacement	5	0.09%	49	0	49	8	57
63 250 Park & Rec Fund	19	0.36%	186	0	186	32	217
64 252 Co Agriculture Preserve	1	0.02%	10	0	10	2	11
66 255 EDC	1	0.02%	10	0	10	2	11
67 256 ROD Automation	532	10.03%	5,199	0	5,199	890	6,089
68 259 Local Corr Officer	12	0.23%	117	0	117	20	137
69 260 Victims Services	16	0.30%	156	0	156	27	183
70 261 Indigent Defense	5	0.09%	49	0	49	8	57
71 264 Concealed Pistol Licensing	760	14.33%	7,427	0	7,427	1,271	8,698
72 265 Drug Law Enforce	2	0.04%	20	0	20	3	23
73 266 Special Investigation	15	0.28%	147	0	147	25	172
74 267 Crime Victim Rights	7	0.13%	68	0	68	12	80
75 269 Law Library	3	0.06%	29	0	29	5	34
76 275 Comm on Aging	411	7.75%	4,016	0	4,016	687	4,704
77 276 CDBG	14	0.26%	137	0	137	23	160
78 277 Middleville Police Serv	16	0.30%	156	0	156	27	183
79 281 Swift & Sure Sanctions	97	1.83%	948	0	948	162	1,110
80 282 56B Sobriety Court	25	0.47%	244	0	244	42	286
81 283 Comm Corrections	28	0.53%	274	0	274	47	320
82 285 Adult Drug Court	122	2.30%	1,192	0	1,192	204	1,396
83 286 Juvenile Drug Court	2	0.04%	20	0	20	3	23
84 287 Mich Justice Training	2	0.04%	20	0	20	3	23
85 290 Social Welfare	11	0.21%	107	0	107	18	126
86 292-992 Child Care Fund	280	5.28%	2,736	0	2,736	468	3,205
88 292-665 CC Juv Drug Ct	10	0.19%	98	0	98	17	114
89 292-668 CC Juv Justice	1	0.02%	10	0	10	2	11
90 295 Airport Fund	510	9.61%	4,984	0	4,984	853	5,837
91 296 Juv Continuum of Care	7	0.13%	68	0	68	12	80

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Non-General Fund Revenues Allocations

Dept:7 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
92 297 Diverted Felons	37	0.70%	\$362	\$0	\$362	\$62	\$423
109 512 Thornapple Manor Fund	514	9.69%	5,023	0	5,023	860	5,883
112 588 Transit Fund	345	6.50%	3,371	0	3,371	577	3,949
114 660 Telephone	16	0.30%	156	0	156	27	183
115 661 Vehicle Fund	15	0.28%	147	0	147	25	172
116 676 Worker's Comp Fund	35	0.66%	342	0	342	59	401
117 677 Health Ins. Fund	107	2.02%	1,046	0	1,046	179	1,225
118 678 Disability Fund	34	0.64%	332	0	332	57	389
119 680 Fringe Benefit Fund	69	1.30%	674	0	674	115	790
120 681 Life Ins. Fund	98	1.85%	958	0	958	164	1,122
121 682 Retirement Fund	42	0.79%	410	0	410	70	481
122 683 Dental/Optical	2	0.04%	20	0	20	3	23
123 684 Unemployment	34	0.64%	332	0	332	57	389
129 843 Gun Lake Weed Assess	24	0.45%	235	0	235	40	275
131 852 Algonquin Lake Maintenance Func	20	0.38%	195	0	195	33	229
Subtotal	5,305	100.00%	51,842	0	51,842	8,873	60,715
Direct Bills					0		0
Total					\$51,842		\$60,715

Basis Units: Revenue Transactions
Source: GL Detail

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Allocation Summary

Dept:7 101-253 Treasurer

Department	General Fund Revenues	Non-General Fund Revenues	Gen. Govt	Total
3 101-175 Administration	\$3,954	\$0	\$0	\$3,954
4 101-211 Legal Counsel	649	0	0	649
5 101-215 Clerk	5,072	0	0	5,072
6 101-243 Land Information Services	3,389	0	0	3,389
7 101-253 Treasurer	3,437	0	0	3,437
8 101-265/266 Buildings & Grounds	16,028	0	0	16,028
9 101-299 Miscellaneous	2,300	0	0	2,300
10 101-334 Court Security	2,199	0	0	2,199
11 101-865 Insurance	58	0	0	58
13 637 Data Processing	0	34	0	34
14 101-101 Bd of Commissioners	4,255	0	0	4,255
15 101-140 Trial Court Criminal & Civil	11,040	0	0	11,040
16 101-147 Jury Board	647	0	0	647
17 101-148 Family Division	11,342	0	0	11,342
18 101-151 Adult Probation	920	0	0	920
19 101-191 Elections	963	0	0	963
20 101-225 Equalization	5,074	0	0	5,074
21 101-229 Prosecutor / Crime Victim	6,613	0	0	6,613
23 101-230 Extraditions	14	0	0	14
24 101-236 Register of Deeds	5,204	0	0	5,204
25 101-254 Tax Tribunal	101	0	0	101
26 101-257 Co-Op Extension	230	0	0	230
27 101-275 Drain Commissioner	5,003	0	0	5,003
28 101-280 Soil Conservation	29	0	0	29
29 101-301 Sheriff's Dept	12,348	0	0	12,348
30 101-317 Snowmobile Enforcement	158	0	0	158
31 101-331 Marine Law	3,321	0	0	3,321
32 101-333 Road Patrol	4,701	0	0	4,701
33 101-351 Jail	16,143	0	0	16,143
34 101-355 Sheriff-Animal Control	4,284	0	0	4,284
35 101-400 Planning	5,865	0	0	5,865
36 101-426 Emergency Management	5,333	0	0	5,333
37 101-430 Animal Control	8,553	0	0	8,553
38 101-441 DPW	58	0	0	58
40 101-601 Health	58	0	0	58
41 101-631 Substance Abuse	58	0	0	58
42 101-648 Medical Examiners	173	0	0	173
43 101-681 Veterans Burial	748	0	0	748
44 101-682 Veterans Counselor	1,279	0	0	1,279
45 101-689 Soldiers & Sailors	101	0	0	101
46 101-999 Appropriations	446	0	0	446

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Allocation Summary

Dept:7 101-253 Treasurer

Department	General Fund Revenues	Non-General Fund Revenues	Gen. Govt	Total
47 201 Road Commission	\$0	\$1,064	\$0	\$1,064
48 205 Central Dispatch	0	1,602	0	1,602
49 208 Charlton Park Fund	0	2,724	0	2,724
50 215 Friend of the Court	0	2,976	0	2,976
52 226 Sheriff K9 Donation	0	23	0	23
53 227 Animal Shelter TNR Grant 2015	0	23	0	23
54 228 Solid Waste	0	80	0	80
56 232 Animal Shelter Donations	0	801	0	801
57 233 Barry Comm Resource Net	0	332	0	332
58 236 Remonumentation Fund	0	57	0	57
59 244 Comm on Aging Building	0	195	0	195
60 247 Thornapple Namor Depr Fund	0	870	0	870
61 248 Building Rehab Fund	0	652	0	652
62 249 Capital Replacement	0	57	0	57
63 250 Park & Rec Fund	0	217	0	217
64 252 Co Agriculture Preserve	0	11	0	11
66 255 EDC	0	11	0	11
67 256 ROD Automation	0	6,089	0	6,089
68 259 Local Corr Officer	0	137	0	137
69 260 Victims Services	0	183	0	183
70 261 Indigent Defense	0	57	0	57
71 264 Concealed Pistol Licensing	0	8,698	0	8,698
72 265 Drug Law Enforce	0	23	0	23
73 266 Special Investigation	0	172	0	172
74 267 Crime Victim Rights	0	80	0	80
75 269 Law Library	0	34	0	34
76 275 Comm on Aging	0	4,704	0	4,704
77 276 CDBG	0	160	0	160
78 277 Middleville Police Serv	0	183	0	183
79 281 Swift & Sure Sanctions	0	1,110	0	1,110
80 282 56B Sobriety Court	0	286	0	286
81 283 Comm Corrections	0	320	0	320
82 285 Adult Drug Court	0	1,396	0	1,396
83 286 Juvenile Drug Court	0	23	0	23
84 287 Mich Justice Training	0	23	0	23
85 290 Social Welfare	0	126	0	126
86 292-992 Child Care Fund	0	3,205	0	3,205
88 292-665 CC Juv Drug Ct	0	114	0	114
89 292-668 CC Juv Justice	0	11	0	11
90 295 Airport Fund	0	5,837	0	5,837
91 296 Juv Continuum of Care	0	80	0	80

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Allocation Summary

Dept:7 101-253 Treasurer

Department	General Fund Revenues	Non-General Fund Revenues	Gen. Govt	Total
92 297 Diverted Felons	\$0	\$423	\$0	\$423
109 512 Thornapple Manor Fund	0	5,883	0	5,883
112 588 Transit Fund	0	3,949	0	3,949
114 660 Telephone	0	183	0	183
115 661 Vehicle Fund	0	172	0	172
116 676 Worker's Comp Fund	0	401	0	401
117 677 Health Ins. Fund	0	1,225	0	1,225
118 678 Disability Fund	0	389	0	389
119 680 Fringe Benefit Fund	0	790	0	790
120 681 Life Ins. Fund	0	1,122	0	1,122
121 682 Retirement Fund	0	481	0	481
122 683 Dental/Optical	0	23	0	23
123 684 Unemployment	0	389	0	389
129 843 Gun Lake Weed Assess	0	275	0	275
131 852 Algonquin Lake Maintenance Func	0	229	0	229
133 Other	72	0	0	72
Total	\$152,218	\$60,715	\$0	\$212,934

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101-265 BUILDINGS AND GROUNDS
Nature and Extent of Service

The Buildings and Grounds Department provides the primary County facilities with maintenance services, including repairs, utilities, and the grounds' upkeep necessary to provide the various departments and programs that operate within the facilities with safe and functional office space.

Barry County separately budgets for the operation of the Health Building in 101-266. Costs include janitorial, maintenance, utilities and operating expenditures. These costs have been added to this schedule and allocated based on time studies completed by the Building and Grounds staff.

Certain expenses that were paid from Fund 248 that have not been capitalized have been added to this schedule for distribution to the various buildings that were affected.

For plan purposes, the costs for the department have been separated into the following categories and allocated as described:

- **Courthouse** - Maintenance and operating expenses for the Courthouse have been allocated to all occupant departments based on their assigned square footages.
- **Annex** - Maintenance and operating expenses for the Annex have been allocated to all occupant departments based on their assigned square footages.
- **Courts and Law Building** - Maintenance and operating expenses for the Courts and Law Building have been allocated to all occupant departments based on their assigned square footages.

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101-265 BUILDINGS AND GROUNDS
Nature and Extent of Service
(Continued)

- **FOC Building** - Maintenance and operating expenses for the Friend of the Court (FOC) Building have been allocated directly to the FOC.
- **Health Department Building** - Maintenance and operating expenses for the Health Department Building have been allocated directly to the Health Department Building.
- **Tyden Center / Old Library** - The former Library building is used to house several County departments. Costs for the operation of the building are allocated based on the assigned square footages of the occupants.
- **Sheriff Dept/Jail** - The Buildings and Grounds department provides maintenance services for the Sheriff's Department. The identified costs are allocated to the Jail and Sheriff based on allocated square footages.
- **Animal Shelter** - The Buildings and Grounds department provides maintenance services for the Animal Shelter, as well as paying for the cost of parking lot lighting. These costs are allocated directly to the Animal Shelter.
- **Mental Health Building** - The Buildings and Grounds department pays for the cost of the parking lot lighting at the Mental Health facility. These costs have been allocated directly to the Mental Health program.
- **Other** - Miscellaneous utility bills and contractual services paid by the Building and Grounds department, including parking lot lighting at other County buildings, and capitalized projects are identified in this function and allocated to benefitting departments based on actual dollars spent.

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101-265 BUILDINGS AND GROUNDS
Nature and Extent of Service
(Continued)

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

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

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A. Department Costs

Dept:8 101-265/266 Buildings & Grounds

Description		Amount	General Admin	Courthouse	Annex	Courts & Law	FOC Building	Health Dept. Building	Tyden Center / Old Library	Sheriff Dept / Jail
Personnel Costs										
Salaries	S1	210,989	38,210	56,461	3,713	63,065	10,592	18,757	11,963	6,309
Salary % Split			18.11%	26.76%	1.76%	29.89%	5.02%	8.89%	5.67%	2.99%
Benefits	S	114,179	20,678	30,554	2,010	34,128	5,732	10,150	6,474	3,414
Subtotal - Personnel Costs		325,168	58,888	87,015	5,723	97,193	16,323	28,907	18,437	9,723
Services & Supplies Cost										
727-000 Office Supplies	S	255	46	68	4	76	13	23	14	8
745-000 Gas & Oil	S	726	132	194	13	217	36	65	41	22
777-000 Janitor Supplies	S	8,113	1,469	2,171	143	2,425	407	721	460	243
808-000 Contractual Serv/Snow Plowir	S	24,730	4,479	6,618	435	7,392	1,241	2,198	1,402	739
816-000 Contractual Services	P	85,255	18,094	16,421	3,746	23,367	4,368	12,353	5,203	0
851-000 Telephone & Fax	S	2,008	364	537	35	600	101	178	114	60
921-000 Utilities	P	155,665	(3,013)	26,132	6,289	59,471	12,208	27,781	10,477	0
925-000 Trash Pickup	S	2,628	476	703	46	786	132	234	149	79
925-010 Water/Sewer	S	18,089	3,276	4,841	318	5,407	908	1,608	1,026	541
931-000 Building Repairs & Maintenance	S	20,168	3,652	5,397	355	6,028	1,012	1,793	1,144	603
932-000 Equipment Repairs & Maint	S	6,201	1,123	1,659	109	1,853	311	551	352	185
960-020 Lighting	S	2,912	527	779	51	871	146	259	165	87
961-010 Landscaping	S	3,091	560	827	54	924	155	275	175	92
248-966-816-000 Contractual Services	P	32,552	0	0	0	0	0	0	0	16,276
248-966-931-000 Building Rehab	P	4,140	0	4,140	0	0	0	0	0	0
248-866-960-000 Miscellaneous Exper	P	0	0	0	0	0	0	0	0	0
248-866-979-000 Capital Outlay/Yard & D		0	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		366,533	31,185	70,488	11,599	109,416	21,041	48,040	20,721	18,935
Department Cost Total		691,701	90,073	157,503	17,322	206,609	37,364	76,947	39,158	28,657
Adjustments to Cost										
248-866-979-000 Capital Outlay/Yard & D		0	0	0	0	0	0	0	0	0

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A. Department Costs

Dept:8 101-265/266 Buildings & Grounds

Description	Amount	General Admin	Courthouse	Annex	Courts & Law	FOC Building	Health Dept. Building	Tyden Center / Old Library	Sheriff Dept / Jail
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
Total Costs After Adjustments	691,701	90,073	157,503	17,322	206,609	37,364	76,947	39,158	28,657
General Admin Distribution		(90,073)	29,434	1,936	32,877	5,522	9,778	6,237	3,289
Grand Total	\$691,701		\$186,937	\$19,258	\$239,485	\$42,886	\$86,725	\$45,395	\$31,946

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A. Department Costs

Dept:8 101-265/266 Buildings & Grounds

Description		Amount	Animal Shelter	Mental Health	Other
Personnel Costs					
Salaries	S1	210,989	1,920	0	0
Salary % Split			.91%	.00%	.00%
Benefits	S	114,179	1,039	0	0
Subtotal - Personnel Costs		325,168	2,959	0	0
Services & Supplies Cost					
727-000 Office Supplies	S	255	2	0	0
745-000 Gas & Oil	S	726	7	0	0
777-000 Janitor Supplies	S	8,113	74	0	0
808-000 Contractual Serv/Snow Plowir	S	24,730	225	0	0
816-000 Contractual Services	P	85,255	1,663	0	40
851-000 Telephone & Fax	S	2,008	18	0	0
921-000 Utilities	P	155,665	13,881	648	1,791
925-000 Trash Pickup	S	2,628	24	0	0
925-010 Water/Sewer	S	18,089	165	0	0
931-000 Building Repairs & Maintenance	S	20,168	184	0	0
932-000 Equipment Repairs & Maint	S	6,201	56	0	0
960-020 Lighting	S	2,912	27	0	0
961-010 Landscaping	S	3,091	28	0	0
248-966-816-000 Contractual Services	P	32,552	0	0	16,276
248-966-931-000 Building Rehab	P	4,140	0	0	0
248-866-960-000 Miscellaneous Exper	P	0	0	0	0
248-866-979-000 Capital Outlay/Yard & D		0	0	0	0
Subtotal - Services & Supplies		366,533	16,353	648	18,107
Department Cost Total		691,701	19,312	648	18,107
Adjustments to Cost					
248-866-979-000 Capital Outlay/Yard & D		0	0	0	0

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A. Department Costs

Dept:8 101-265/266 Buildings & Grounds

Description	Amount	Animal Shelter	Mental Health	Other
Subtotal - Adjustments	0	0	0	0
Total Costs After Adjustments	691,701	19,312	648	18,107
General Admin Distribution		1,001	0	0
Grand Total	\$691,701	\$20,312	\$648	\$18,107

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B. Incoming Costs - (Default Spread Salary%)

Dept:8 101-265/266 Buildings & Grounds

Department	First Incoming	Second Incoming	Courthouse	Annex	Courts & Law	FOC Building	Health Dept. Building	Tyden Center / Old Library	Sheriff Dept / Jail	Animal Shelter
1 Courthouse	\$481	\$2	\$158	\$10	\$176	\$30	\$52	\$33	\$18	\$5
1 Annex	2,339	8	767	50	857	144	255	163	86	26
1 Courts & Law	4,642	17	1,522	100	1,700	286	506	323	170	52
1 Tyden Center / Old Library	9,037	32	2,964	195	3,310	556	985	628	331	101
Subtotal - Building Depreciation	16,500	59	5,411	356	6,044	1,015	1,798	1,147	605	184
2 C & L Building Equipment	39	1	13	1	15	2	4	3	1	0
2 Vehicles	4,139	67	1,374	90	1,535	258	457	291	154	47
Subtotal - Equipment Depreciation	4,178	68	1,387	91	1,550	260	461	294	155	47
3 County Coordination	4,282	864	1,682	111	1,878	315	559	356	188	57
3 Financial Reporting/Accounting	4,680	949	1,839	121	2,054	345	611	390	206	63
3 Computer Operations	129	26	51	3	57	10	17	11	6	2
3 Personnel Management	677	137	266	17	297	50	88	56	30	9
Subtotal - 101-175 Administration	9,767	1,976	3,837	252	4,286	720	1,275	813	429	130
4 Labor Counsel	756	24	255	17	285	48	85	54	29	9
Subtotal - 101-211 Legal Counsel	756	24	255	17	285	48	85	54	29	9
5 Payroll / Fringe	1,693	322	658	43	735	123	219	139	74	22
5 Accounting	1,272	241	494	33	552	93	164	105	55	17
Subtotal - 101-215 Clerk	2,965	562	1,153	76	1,288	216	383	244	129	39
6 Data Processing Support	3,436	414	1,258	83	1,405	236	418	267	141	43
Subtotal - 101-243 Land Information S	3,436	414	1,258	83	1,405	236	418	267	141	43
7 General Fund Revenues	13,401	2,627	5,238	344	5,850	983	1,740	1,110	585	178
Subtotal - 101-253 Treasurer	13,401	2,627	5,238	344	5,850	983	1,740	1,110	585	178
8 Courthouse	0	3,617	1,182	78	1,320	222	393	250	132	40
8 Annex	0	19,604	6,406	421	7,155	1,202	2,128	1,357	716	218
8 Courts & Law	0	9,885	3,230	212	3,608	606	1,073	684	361	110
8 Tyden Center / Old Library	0	17,297	5,652	372	6,313	1,060	1,878	1,198	632	192
Subtotal - 101-265/266 Buildings & Grc	0	50,404	16,471	1,083	18,397	3,090	5,472	3,490	1,840	560
9 Copier Service Leases & Maint	0	1,037	339	22	378	64	113	72	38	12

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B. Incoming Costs - (Default Spread Salary%)

Dept:8 101-265/266 Buildings & Grounds

Department	First Incoming	Second Incoming	Courthouse	Annex	Courts & Law	FOC Building	Health Dept. Building	Tyden Center / Old Library	Sheriff Dept / Jail	Animal Shelter
9 Audit	\$0	\$1,317	\$430	\$28	\$481	\$81	\$143	\$91	\$48	\$15
9 Cost Plan	0	1,562	511	34	570	96	170	108	57	17
9 Accounting	0	153	50	3	56	9	17	11	6	2
9 Human Resource Admin	0	316	103	7	115	19	34	22	12	4
9 OPEB Valuation	0	0	0	0	0	0	0	0	0	0
Subtotal - 101-299 Miscellaneous	0	4,385	1,433	94	1,601	269	476	304	160	49
10 Courthouse Security	0	1,085	354	23	396	66	118	75	40	12
10 C&L Building Security	0	2,338	764	50	853	143	254	162	85	26
Subtotal - 101-334 Court Security	0	3,422	1,118	74	1,249	210	372	237	125	38
11 General Liability	0	873	285	19	319	54	95	60	32	10
11 Public Officials	0	1,031	337	22	376	63	112	71	38	11
11 Vehicle	0	901	294	19	329	55	98	62	33	10
11 Employee Benefits	0	560	183	12	204	34	61	39	20	6
11 Retirement Fund	0	16,009	5,231	344	5,843	981	1,738	1,108	585	178
Subtotal - 101-865 Insurance	0	19,374	6,331	416	7,071	1,188	2,103	1,341	707	215
12 Courthouse	0	391	128	8	143	24	42	27	14	4
12 Annex	0	1,443	472	31	527	88	157	100	53	16
12 Courts & Law	0	553	181	12	202	34	60	38	20	6
12 Old Library	0	651	213	14	237	40	71	45	24	7
12 Other Buildings	0	119	39	3	44	7	13	8	4	1
Subtotal - 101-865-1 Property Insuranc	0	3,157	1,032	68	1,152	194	343	219	115	35
13 Computer Services	0	3,066	1,002	66	1,119	188	333	212	112	34
Subtotal - 637 Data Processing	0	3,066	1,002	66	1,119	188	333	212	112	34
Total Incoming	51,005	89,539	45,927	3,021	51,299	8,616	15,257	9,731	5,132	1,562
C. Total Allocated		\$832,244	\$232,864	\$22,279	\$290,784	\$51,501	\$101,983	\$55,126	\$37,078	\$21,874
			27.98%	2.68%	34.94%	6.19%	12.25%	6.62%	4.46%	2.63%

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B. Incoming Costs - (Default Spread Salary%)

Dept:8 101-265/266 Buildings & Grounds

Department	First Incoming	Second Incoming	Mental Health	Other
1 Courthouse	\$481	\$2	\$0	\$0
1 Annex	2,339	8	0	0
1 Courts & Law	4,642	17	0	0
1 Tyden Center / Old Library	9,037	32	0	0
Subtotal - Building Depreciation	16,500	59	0	0
2 C & L Building Equipment	39	1	0	0
2 Vehicles	4,139	67	0	0
Subtotal - Equipment Depreciation	4,178	68	0	0
3 County Coordination	4,282	864	0	0
3 Financial Reporting/Accounting	4,680	949	0	0
3 Computer Operations	129	26	0	0
3 Personnel Management	677	137	0	0
Subtotal - 101-175 Administration	9,767	1,976	0	0
4 Labor Counsel	756	24	0	0
Subtotal - 101-211 Legal Counsel	756	24	0	0
5 Payroll / Fringe	1,693	322	0	0
5 Accounting	1,272	241	0	0
Subtotal - 101-215 Clerk	2,965	562	0	0
6 Data Processing Support	3,436	414	0	0
Subtotal - 101-243 Land Information S	3,436	414	0	0
7 General Fund Revenues	13,401	2,627	0	0
Subtotal - 101-253 Treasurer	13,401	2,627	0	0
8 Courthouse	0	3,617	0	0
8 Annex	0	19,604	0	0
8 Courts & Law	0	9,885	0	0
8 Tyden Center / Old Library	0	17,297	0	0
Subtotal - 101-265/266 Buildings & Grc	0	50,404	0	0
9 Copier Service Leases & Maint	0	1,037	0	0

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B. Incoming Costs - (Default Spread Salary%)

Dept:8 101-265/266 Buildings & Grounds

Department	First Incoming	Second Incoming	Mental Health	Other
9 Audit	\$0	\$1,317	\$0	\$0
9 Cost Plan	0	1,562	0	0
9 Accounting	0	153	0	0
9 Human Resource Admin	0	316	0	0
9 OPEB Valuation	0	0	0	0
Subtotal - 101-299 Miscellaneous	0	4,385	0	0
10 Courthouse Security	0	1,085	0	0
10 C&L Building Security	0	2,338	0	0
Subtotal - 101-334 Court Security	0	3,422	0	0
11 General Liability	0	873	0	0
11 Public Officials	0	1,031	0	0
11 Vehicle	0	901	0	0
11 Employee Benefits	0	560	0	0
11 Retirement Fund	0	16,009	0	0
Subtotal - 101-865 Insurance	0	19,374	0	0
12 Courthouse	0	391	0	0
12 Annex	0	1,443	0	0
12 Courts & Law	0	553	0	0
12 Old Library	0	651	0	0
12 Other Buildings	0	119	0	0
Subtotal - 101-865-1 Property Insuranc	0	3,157	0	0
13 Computer Services	0	3,066	0	0
Subtotal - 637 Data Processing	0	3,066	0	0
Total Incoming	51,005	89,539	0	0
C. Total Allocated		\$832,244	\$648	\$18,107
			0.08%	2.18%

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Courthouse Allocations

Dept:8 101-265/266 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	848	7.53%	\$15,338	\$0	\$15,338	\$0	\$15,338
5 101-215 Clerk	1,471	13.07%	26,606	0	26,606	0	26,606
7 101-253 Treasurer	744	6.61%	13,457	0	13,457	0	13,457
8 101-265/266 Buildings & Grounds	200	1.78%	3,617	0	3,617	0	3,617
10 101-334 Court Security	240	2.13%	4,341	0	4,341	878	5,219
14 101-101 Bd of Commissioners	810	7.20%	14,650	0	14,650	2,965	17,615
15 101-140 Trial Court Criminal & Civil	4,472	39.73%	80,885	0	80,885	16,368	97,253
20 101-225 Equalization	570	5.06%	10,310	0	10,310	2,086	12,396
24 101-236 Register of Deeds	760	6.75%	13,746	0	13,746	2,782	16,528
27 101-275 Drain Commissioner	546	4.85%	9,875	0	9,875	1,998	11,874
35 101-400 Planning	596	5.29%	10,780	0	10,780	2,181	12,961
Subtotal	11,257	100.00%	203,605	0	203,605	29,259	232,864
Direct Bills					0		0
Total					\$203,605		\$232,864

Basis Units: Assigned Square Footage
Source: Floor Plans

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Annex Allocations

Dept:8 101-265/266 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-253 Treasurer	105	3.69%	\$750	\$0	\$750	\$0	\$750
8 101-265/266 Buildings & Grounds	2,743	96.31%	19,604	0	19,604	0	19,604
2nd Allocation Orphans	0	0.00%	0	0	0	1,924	1,924
Subtotal	2,848	100.00%	20,354	0	20,354	1,924	22,279
Direct Bills					0		0
Total					\$20,354		\$22,279

Basis Units: Assigned Square Footage
Source: Floor Plans

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Courts & Law Allocations

Dept:8 101-265/266 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265/266 Buildings & Grounds	864	3.83%	\$9,885	\$0	\$9,885	\$0	\$9,885
10 101-334 Court Security	375	1.66%	4,290	0	4,290	565	4,855
15 101-140 Trial Court Criminal & Civil	5,388	23.88%	61,645	0	61,645	8,117	69,762
17 101-148 Family Division	5,698	25.26%	65,192	0	65,192	8,584	73,776
18 101-151 Adult Probation	2,848	12.62%	32,585	0	32,585	4,290	36,875
21 101-229 Prosecutor / Crime Victim	2,220	9.84%	25,399	0	25,399	3,344	28,744
70 261 Indigent Defense	639	2.83%	7,311	0	7,311	963	8,274
75 269 Law Library	240	1.06%	2,746	0	2,746	362	3,107
81 283 Comm Corrections	230	1.02%	2,631	0	2,631	346	2,978
82 285 Adult Drug Court	298	1.32%	3,409	0	3,409	449	3,858
86 292-992 Child Care Fund	670	2.97%	7,666	0	7,666	1,009	8,675
87 292-664 CC Wrap Around	120	0.53%	1,373	0	1,373	181	1,554
89 292-668 CC Juv Justice	336	1.49%	3,844	0	3,844	506	4,350
133 Other	2,633	11.67%	30,125	0	30,125	3,966	34,091
Subtotal	22,559	100.00%	258,102	0	258,102	32,682	290,784
Direct Bills					0		0
Total					\$258,102		\$290,784
Basis Units: Assigned Square Footage							
Source: Floor Plans							

Barry County, Michigan
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FOC Building Allocations

Dept:8 101-265/266 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 215 Friend of the Court	1	100.00%	\$46,012	\$0	\$46,012	\$5,489	\$51,501
Subtotal	1	100.00%	46,012	0	46,012	5,489	51,501
Direct Bills					0		0
Total					\$46,012		\$51,501
Basis Units: Direct to FOC							
Source:							

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Health Dept. Building Allocations

Dept:8 101-265/266 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39 101-266 Health Dept Building	1	100.00%	\$92,262	\$0	\$92,262	\$9,720	\$101,983
Subtotal	1	100.00%	92,262	0	92,262	9,720	101,983
Direct Bills					0		0
Total					\$92,262		\$101,983

Basis Units: Direct to Health Dept.
 Source:

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Tyden Center / Old Library Allocations

Dept:8 101-265/266 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-243 Land Information Services	1,125.00	9.02%	\$4,414	\$0	\$4,414	\$0	\$4,414
8 101-265/266 Buildings & Grounds	4,408.40	35.35%	17,297	0	17,297	0	17,297
13 637 Data Processing	4,240.20	34.00%	16,637	0	16,637	3,790	20,427
24 101-236 Register of Deeds	256.00	2.05%	1,004	0	1,004	229	1,233
26 101-257 Co-Op Extension	2,035.00	16.32%	7,985	0	7,985	1,819	9,804
35 101-400 Planning	405.00	3.25%	1,589	0	1,589	362	1,951
Subtotal	12,469.60	100.00%	48,927	0	48,927	6,200	55,126
Direct Bills					0		0
Total					\$48,927		\$55,126

Basis Units: Assigned Square Footage
Source: Floor Plans

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Sheriff Dept / Jail Allocations

Dept:8 101-265/266 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 101-301 Sheriff's Dept	10,261	82.57%	\$27,916	\$0	\$27,916	\$2,699	\$30,615
33 101-351 Jail	2,166	17.43%	5,893	0	5,893	570	6,463
Subtotal	12,427	100.00%	33,809	0	33,809	3,269	37,078
Direct Bills					0		0
Total					\$33,809		\$37,078
Basis Units: Assigned Square Footage							
Source:							

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Animal Shelter Allocations

Dept:8 101-265/266 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
37 101-430 Animal Control	1	100.00%	\$20,879	\$0	\$20,879	\$995	\$21,874
Subtotal	1	100.00%	20,879	0	20,879	995	21,874
Direct Bills					0		0
Total					\$20,879		\$21,874

Basis Units: Direct to Animal Shelter
 Source:

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Mental Health Allocations

Dept:8 101-265/266 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
132 Mental Health	1	100.00%	\$648	\$0	\$648	\$0	\$648
Subtotal	1	100.00%	648	0	648	0	648
Direct Bills					0		0
Total					\$648		\$648

Basis Units: Direct to Mental Health
 Source:

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Other Allocations

Dept:8 101-265/266 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-215 Clerk	40.00	0.22%	\$40	\$0	\$40	\$0	\$40
59 244 Comm on Aging Building	16,276.23	89.89%	16,276	0	16,276	0	16,276
133 Other	1,791.31	9.89%	1,791	0	1,791	0	1,791
Subtotal	18,107.54	100.00%	18,107	0	18,107	0	18,107
Direct Bills					0		0
Total					\$18,107		\$18,107

Basis Units: \$ identified costs
Source: Invoices

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Allocation Summary

Dept:8 101-265/266 Buildings & Grounds

Department	Courthouse	Annex	Courts & Law	FOC Building	Health Dept. Building	Tyden Center / Old Library	Sheriff Dept / Jail	Animal Shelter	Mental Health	Other
3 101-175 Administration	\$15,338	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 101-215 Clerk	26,606	0	0	0	0	0	0	0	0	40
6 101-243 Land Information Services	0	0	0	0	0	4,414	0	0	0	0
7 101-253 Treasurer	13,457	750	0	0	0	0	0	0	0	0
8 101-265/266 Buildings & Grounds	3,617	19,604	9,885	0	0	17,297	0	0	0	0
10 101-334 Court Security	5,219	0	4,855	0	0	0	0	0	0	0
13 637 Data Processing	0	0	0	0	0	20,427	0	0	0	0
14 101-101 Bd of Commissioners	17,615	0	0	0	0	0	0	0	0	0
15 101-140 Trial Court Criminal & Civil	97,253	0	69,762	0	0	0	0	0	0	0
17 101-148 Family Division	0	0	73,776	0	0	0	0	0	0	0
18 101-151 Adult Probation	0	0	36,875	0	0	0	0	0	0	0
20 101-225 Equalization	12,396	0	0	0	0	0	0	0	0	0
21 101-229 Prosecutor / Crime Victim	0	0	28,744	0	0	0	0	0	0	0
24 101-236 Register of Deeds	16,528	0	0	0	0	1,233	0	0	0	0
26 101-257 Co-Op Extension	0	0	0	0	0	9,804	0	0	0	0
27 101-275 Drain Commissioner	11,874	0	0	0	0	0	0	0	0	0
29 101-301 Sheriff's Dept	0	0	0	0	0	0	30,615	0	0	0
33 101-351 Jail	0	0	0	0	0	0	6,463	0	0	0
35 101-400 Planning	12,961	0	0	0	0	1,951	0	0	0	0
37 101-430 Animal Control	0	0	0	0	0	0	0	21,874	0	0
39 101-266 Health Dept Building	0	0	0	0	101,983	0	0	0	0	0
50 215 Friend of the Court	0	0	0	51,501	0	0	0	0	0	0
59 244 Comm on Aging Building	0	0	0	0	0	0	0	0	0	16,276
70 261 Indigent Defense	0	0	8,274	0	0	0	0	0	0	0
75 269 Law Library	0	0	3,107	0	0	0	0	0	0	0
81 283 Comm Corrections	0	0	2,978	0	0	0	0	0	0	0
82 285 Adult Drug Court	0	0	3,858	0	0	0	0	0	0	0
86 292-992 Child Care Fund	0	0	8,675	0	0	0	0	0	0	0
87 292-664 CC Wrap Around	0	0	1,554	0	0	0	0	0	0	0
89 292-668 CC Juv Justice	0	0	4,350	0	0	0	0	0	0	0
132 Mental Health	0	0	0	0	0	0	0	0	648	0
133 Other	0	0	34,091	0	0	0	0	0	0	1,791
2nd Allocation Orphans	0	1,924	0	0	0	0	0	0	0	0
Total	\$232,864	\$22,279	\$290,784	\$51,501	\$101,983	\$55,126	\$37,078	\$21,874	\$648	\$18,107

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Allocation Summary

Dept:8 101-265/266 Buildings & Grounds

Department	Total
3 101-175 Administration	\$15,338
5 101-215 Clerk	26,646
6 101-243 Land Information Services	4,414
7 101-253 Treasurer	14,207
8 101-265/266 Buildings & Grounds	50,404
10 101-334 Court Security	10,075
13 637 Data Processing	20,427
14 101-101 Bd of Commissioners	17,615
15 101-140 Trial Court Criminal & Civil	167,015
17 101-148 Family Division	73,776
18 101-151 Adult Probation	36,875
20 101-225 Equalization	12,396
21 101-229 Prosecutor / Crime Victim	28,744
24 101-236 Register of Deeds	17,761
26 101-257 Co-Op Extension	9,804
27 101-275 Drain Commissioner	11,874
29 101-301 Sheriff's Dept	30,615
33 101-351 Jail	6,463
35 101-400 Planning	14,912
37 101-430 Animal Control	21,874
39 101-266 Health Dept Building	101,983
50 215 Friend of the Court	51,501
59 244 Comm on Aging Building	16,276
70 261 Indigent Defense	8,274
75 269 Law Library	3,107
81 283 Comm Corrections	2,978
82 285 Adult Drug Court	3,858
86 292-992 Child Care Fund	8,675
87 292-664 CC Wrap Around	1,554
89 292-668 CC Juv Justice	4,350
132 Mental Health	648
133 Other	35,882
2nd Allocation Orphans	1,924
Total	\$832,244

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101-299 MISCELLANEOUS
Nature and Extent of Services

The County budgets various services that benefit multiple departments in a single General Fund activity identified as Miscellaneous (101-299). For plan purposes, several of these services are included for allocation to benefitting departments. The following functions have been identified for allocation:

- **Copier Service Leases** - Multiple copiers located in the Courthouse Complex are maintained under various agreements. Maintenance costs and paper supplies are identified and allocated to the various departments located in the Complex based on the number of employees by department.
- **Departmental Copier/Paper** - Costs of paper and copier maintenance identified by the County as benefitting specific departments are allocated to benefitting departments based on actual cost.
- **Annual County Audit** - The County is required to secure an annual audit of the County's financial statements. The Audit provides assurance to the citizens, the State, and investors as to the accuracy of the status of the County's financial status. The cost for the Audit is allocated to all departments based on the dollar value of the expenditures identified in the Audit.
- **Cost Allocation Plan** - The County contracts with a vendor to prepare a Cost Allocation Plan to provide documentation on the distribution of the shared costs paid for by the County which benefit multiple departments or programs. The plan is prepared based on the 2 CFR Part 200 guidelines. The cost of the preparation is distributed to each of the central service departments on the number of functions identified.
- **Accounting Services** - The County contracts with a local vendor to provide supplemental accounting services. The cost for the accounting service is allocated to all departments based on the total number of expenditure transactions posted during the year.

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101-299 MISCELLANEOUS
Nature and Extent of Service
(Continued)

- **Human Resource Administration** - The County pays for the third party administration of the Flex-Spending benefit offered to employees. The County also pays for pre-employment physicals to minimize the risk of any new employees exposing the County to any pre-existing conditions and to prevent individuals from taking positions they may not be able to physically perform. These personnel-related costs are identified in this function and are allocated to the various departments based on the number of full-time equivalents (FTEs).
- **OPEB Valuation**- This function identifies the contractual service cost recorded in 101-299-816 for OPEB Valuation. The cost is allocated based on the number of full-time equivalent employees covered by the OPEB Contribution. NOTE: no cost for OPEB Valuation was reported in 2019.
- **General Government** – Several of the items included in the “Miscellaneous” activity are for costs associated with the political functions of the County and not administrative functions. These costs are considered general government in nature and are not allocated in this plan.

The plan is designed to allocate other central service department's 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.

Barry County, Michigan
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A. Department Costs

Dept:9 101-299 Miscellaneous

Description		Amount	General Admin	Copier Service Leases & Copier	Departmental Paper / Copier	Audit	Cost Plan	Accounting	Human Resource Admin	OPEB Valuation
Personnel Costs										
Salaries	S1	500	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	37	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		537	0	0	0	0	0	0	0	0
Services & Supplies Cost										
731-000 Xerox Supplies & Maintenance	P	17,719	0	17,051	667	0	0	0	0	0
816-000 Contractual Services	P	24,876	0	0	0	0	9,500	0	0	0
816-100 Accounting Services	P	21,950	0	0	0	18,825	0	3,125	0	0
816-110 Audit	P	26,060	0	0	0	26,060	0	0	0	0
816-120 EAP Admin	P	4,455	0	0	0	0	0	0	4,455	0
816-130 Flex Spending	P	4,148	0	0	0	0	0	0	4,148	0
816-140 Pre-Employment Physical	P	5,922	0	0	0	0	0	0	5,922	0
960-000 Miscellaneous Expenses	D	22,976	0	0	0	0	0	0	0	0
974-010 County Drain Expense	D	102,711	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		230,817	0	17,051	667	44,885	9,500	3,125	14,525	0
Department Cost Total		231,354	0	17,051	667	44,885	9,500	3,125	14,525	0
Adjustments to Cost										
960-000 Miscellaneous Expenses	D	(22,976)	0	0	0	0	0	0	0	0
974-010 County Drain Expense	D	(102,711)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(125,687)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		105,667	0	17,051	667	44,885	9,500	3,125	14,525	0
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$105,667		\$17,051	\$667	\$44,885	\$9,500	\$3,125	\$14,525	\$0

Barry County, Michigan
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A. Department Costs

Dept:9 101-299 Miscellaneous

Description		Amount	General Government
<hr/>			
Personnel Costs			
Salaries	S1	500	500
<i>Salary % Split</i>			<i>100.00%</i>
Benefits	S	37	37
Subtotal - Personnel Costs		<hr/> 537	<hr/> 537
Services & Supplies Cost			
731-000 Xerox Supplies & Maintenance	P	17,719	0
816-000 Contractual Services	P	24,876	15,376
816-100 Accounting Services	P	21,950	0
816-110 Audit	P	26,060	0
816-120 EAP Admin	P	4,455	0
816-130 Flex Spending	P	4,148	0
816-140 Pre-Employment Physical	P	5,922	0
960-000 Miscellaneous Expenses	D	22,976	0
974-010 County Drain Expense	D	102,711	0
Subtotal - Services & Supplies		<hr/> 230,817	<hr/> 15,376
Department Cost Total		231,354	15,913
Adjustments to Cost			
960-000 Miscellaneous Expenses	D	(22,976)	0
974-010 County Drain Expense	D	(102,711)	0
Subtotal - Adjustments		<hr/> (125,687)	<hr/> 0
Total Costs After Adjustments		105,667	15,913
General Admin Distribution			0
Grand Total		<hr/> \$105,667	<hr/> \$15,913
		not allocated	

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B. Incoming Costs - (Default Spread Expense%)

Dept:9 101-299 Miscellaneous

Department	First Incoming	Second Incoming	Copier Service Leases &	Departmental Paper / Copier	Audit	Cost Plan	Accounting	Human Resource Admin	OPEB Valuation	General Government
3 County Coordination	\$1,029	\$208	\$199	\$8	\$525	\$111	\$37	\$170	\$0	\$186
3 Financial Reporting/Accounting	672	136	130	5	343	73	24	111	0	122
Subtotal - 101-175 Administration	1,700	344	330	13	868	184	60	281	0	308
5 Accounting	183	35	35	1	92	20	6	30	0	33
Subtotal - 101-215 Clerk	183	35	35	1	92	20	6	30	0	33
7 General Fund Revenues	1,923	377	371	15	977	207	68	316	0	346
Subtotal - 101-253 Treasurer	1,923	377	371	15	977	207	68	316	0	346
9 Audit	0	316	51	2	134	28	9	43	0	48
9 Cost Plan	0	1,250	202	8	531	112	37	172	0	188
9 Accounting	0	22	4	0	9	2	1	3	0	3
9 OPEB Valuation	0	0	0	0	0	0	0	0	0	0
Subtotal - 101-299 Miscellaneous	0	1,588	256	10	675	143	47	218	0	239
11 General Liability	0	210	34	1	89	19	6	29	0	32
Subtotal - 101-865 Insurance	0	210	34	1	89	19	6	29	0	32
Total Incoming	3,806	2,553	1,026	40	2,701	572	188	874	0	958
C. Total Allocated		\$112,026	\$18,078	\$707	\$47,586	\$10,072	\$3,313	\$15,399	\$0	\$16,871
		16.14%	0.63%	42.48%	8.99%	2.96%	13.75%			15.06%

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Copier Service Leases & Maint Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.47	2.78%	\$490	\$0	\$490	\$0	\$490
5 101-215 Clerk	7.01	7.88%	1,392	0	1,392	0	1,392
7 101-253 Treasurer	2.96	3.33%	588	0	588	0	588
8 101-265/266 Buildings & Grounds	5.22	5.87%	1,037	0	1,037	0	1,037
10 101-334 Court Security	4.00	4.50%	794	0	794	23	817
14 101-101 Bd of Commissioners	3.41	3.83%	677	0	677	20	697
15 101-140 Trial Court Criminal & Civil	15.80	17.76%	3,138	0	3,138	91	3,229
17 101-148 Family Division	6.47	7.27%	1,285	0	1,285	37	1,322
20 101-225 Equalization	2.00	2.25%	397	0	397	12	409
21 101-229 Prosecutor / Crime Victim	8.00	8.99%	1,589	0	1,589	46	1,635
24 101-236 Register of Deeds	4.12	4.63%	818	0	818	24	842
27 101-275 Drain Commissioner	2.35	2.64%	467	0	467	14	480
35 101-400 Planning	3.00	3.37%	596	0	596	17	613
50 215 Friend of the Court	14.79	16.63%	2,937	0	2,937	85	3,022
81 283 Comm Corrections	0.65	0.73%	129	0	129	4	133
82 285 Adult Drug Court	1.55	1.74%	308	0	308	9	317
86 292-992 Child Care Fund	2.98	3.35%	592	0	592	17	609
87 292-664 CC Wrap Around	1.18	1.33%	234	0	234	7	241
89 292-668 CC Juv Justice	1.00	1.12%	199	0	199	6	204
Subtotal	88.96	100.00%	17,666	0	17,666	412	18,078
Direct Bills					0		0
Total					\$17,666		\$18,078

Basis Units: FTEs of Courthouse, C & L Bldg, and FOC
Source: County Payroll

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Departmental Paper / Copier Expenses Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 101-151 Adult Probation	667.24	100.00%	\$691	\$0	\$691	\$16	\$707
Subtotal	667.24	100.00%	691	0	691	16	707
Direct Bills					0		0
Total					\$691		\$707

Basis Units: \$ Actual Costs
 Source: Invoice Detail

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Audit Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	306,749	0.90%	\$419	\$0	\$419	\$0	\$419
4 101-211 Legal Counsel	36,571	0.11%	50	0	50	0	50
5 101-215 Clerk	560,512	1.65%	766	0	766	0	766
6 101-243 Land Information Services	345,073	1.01%	472	0	472	0	472
7 101-253 Treasurer	214,892	0.63%	294	0	294	0	294
8 101-265/266 Buildings & Grounds	963,122	2.83%	1,317	0	1,317	0	1,317
9 101-299 Miscellaneous	231,354	0.68%	316	0	316	0	316
10 101-334 Court Security	101,117	0.30%	138	0	138	3	142
11 101-865 Insurance	400,227	1.18%	547	0	547	14	561
13 637 Data Processing	225,007	0.66%	308	0	308	8	315
14 101-101 Bd of Commissioners	196,366	0.58%	269	0	269	7	275
15 101-140 Trial Court Criminal & Civil	1,312,381	3.86%	1,794	0	1,794	45	1,840
16 101-147 Jury Board	7,733	0.02%	11	0	11	0	11
17 101-148 Family Division	802,717	2.36%	1,098	0	1,098	28	1,125
18 101-151 Adult Probation	8,223	0.02%	11	0	11	0	12
19 101-191 Elections	19,666	0.06%	27	0	27	1	28
20 101-225 Equalization	229,709	0.68%	314	0	314	8	322
21 101-229 Prosecutor / Crime Victim	793,546	2.33%	1,085	0	1,085	27	1,113
23 101-230 Extraditions	340	0.00%	0	0	0	0	0
24 101-236 Register of Deeds	268,207	0.79%	367	0	367	9	376
25 101-254 Tax Tribunal	2,804	0.01%	4	0	4	0	4
26 101-257 Co-Op Extension	119,873	0.35%	164	0	164	4	168
27 101-275 Drain Commissioner	191,349	0.56%	262	0	262	7	268
28 101-280 Soil Conservation	31,500	0.09%	43	0	43	1	44
29 101-301 Sheriff's Dept	3,139,489	9.23%	4,293	0	4,293	109	4,401
30 101-317 Snowmobile Enforcement	258	0.00%	0	0	0	0	0
31 101-331 Marine Law	125,445	0.37%	172	0	172	4	176
32 101-333 Road Patrol	121,844	0.36%	167	0	167	4	171
33 101-351 Jail	2,270,846	6.68%	3,105	0	3,105	79	3,184
34 101-355 Sheriff-Animal Control	81,993	0.24%	112	0	112	3	115
35 101-400 Planning	264,771	0.78%	362	0	362	9	371
36 101-426 Emergency Management	132,685	0.39%	181	0	181	5	186
37 101-430 Animal Control	411,703	1.21%	563	0	563	14	577
38 101-441 DPW	14,688	0.04%	20	0	20	1	21
40 101-601 Health	441,737	1.30%	604	0	604	15	619
41 101-631 Substance Abuse	74,539	0.22%	102	0	102	3	104
43 101-681 Veterans Burial	30,600	0.09%	42	0	42	1	43
44 101-682 Veterans Counselor	38,654	0.11%	53	0	53	1	54
45 101-689 Soldiers & Sailors	5,446	0.02%	7	0	7	0	8
46 101-999 Appropriations	193,450	0.57%	265	0	265	7	271
48 205 Central Dispatch	1,791,313	5.27%	2,449	0	2,449	62	2,511
49 208 Charlton Park Fund	554,940	1.63%	759	0	759	19	778

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Audit Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 215 Friend of the Court	1,159,954	3.41%	\$1,586	\$0	\$1,586	\$40	\$1,626
53 227 Animal Shelter TNR Grant 2015	25,125	0.07%	34	0	34	1	35
54 228 Solid Waste	80,130	0.24%	110	0	110	3	112
56 232 Animal Shelter Donations	61,016	0.18%	83	0	83	2	86
57 233 Barry Comm Resource Net	2,716	0.01%	4	0	4	0	4
58 236 Remonumentation Fund	70,164	0.21%	96	0	96	2	98
61 248 Building Rehab Fund	308,113	0.91%	421	0	421	11	432
62 249 Capital Replacement	41,526	0.12%	57	0	57	1	58
63 250 Park & Rec Fund	46,598	0.14%	64	0	64	2	65
64 252 Co Agriculture Preserve	12,961	0.04%	18	0	18	0	18
66 255 EDC	133,891	0.39%	183	0	183	5	188
67 256 ROD Automation	54,358	0.16%	74	0	74	2	76
68 259 Local Corr Officer	2,322	0.01%	3	0	3	0	3
69 260 Victims Services	2,219	0.01%	3	0	3	0	3
70 261 Indigent Defense	500,895	1.47%	685	0	685	17	702
71 264 Concealed Pistol Licensing	7,413	0.02%	10	0	10	0	10
74 267 Crime Victim Rights	67,726	0.20%	93	0	93	2	95
75 269 Law Library	22,333	0.07%	31	0	31	1	31
76 275 Comm on Aging	1,772,725	5.21%	2,424	0	2,424	61	2,485
77 276 CDBG	26,145	0.08%	36	0	36	1	37
78 277 Middleville Police Serv	279,309	0.82%	382	0	382	10	392
79 281 Swift & Sure Sanctions	146,502	0.43%	200	0	200	5	205
80 282 56B Sobriety Court	134,387	0.40%	184	0	184	5	188
81 283 Comm Corrections	111,524	0.33%	152	0	152	4	156
82 285 Adult Drug Court	173,492	0.51%	237	0	237	6	243
84 287 Mich Justice Training	5,200	0.02%	7	0	7	0	7
85 290 Social Welfare	6,558	0.02%	9	0	9	0	9
86 292-992 Child Care Fund	826,557	2.43%	1,130	0	1,130	29	1,159
87 292-664 CC Wrap Around	103,400	0.30%	141	0	141	4	145
88 292-665 CC Juv Drug Ct	73,852	0.22%	101	0	101	3	104
89 292-668 CC Juv Justice	91,320	0.27%	125	0	125	3	128
90 295 Airport Fund	535,102	1.57%	732	0	732	19	750
91 296 Juv Continuum of Care	13,483	0.04%	18	0	18	0	19
92 297 Diverted Felons	9,935	0.03%	14	0	14	0	14
93 352 FOC Ren Debt Relocations	86,644	0.25%	118	0	118	3	121
100 360 TM Bldg Auth 2012 Debt	396,550	1.17%	542	0	542	14	556
102 368 Thornapple Manor	1,522,306	4.48%	2,082	0	2,082	53	2,134
106 378 Little Thornapple 2019 Debt	6,825	0.02%	9	0	9	0	10
107 478 Litte Thornapple 2019 Construct	218,004	0.64%	298	0	298	8	306
112 588 Transit Fund	1,814,206	5.33%	2,481	0	2,481	63	2,543
113 595 Commissary	120,935	0.36%	165	0	165	4	170
114 660 Telephone	47,234	0.14%	65	0	65	2	66

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Audit Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
115 661 Vehicle Fund	210,836	0.62%	\$288	\$0	\$288	\$7	\$296
116 676 Worker's Comp Fund	146,655	0.43%	201	0	201	5	206
117 677 Health Ins. Fund	2,116,853	6.22%	2,894	0	2,894	73	2,968
118 678 Disability Fund	76,454	0.22%	105	0	105	3	107
119 680 Fringe Benefit Fund	50,423	0.15%	69	0	69	2	71
120 681 Life Ins. Fund	57,752	0.17%	79	0	79	2	81
121 682 Retirement Fund	2,818,290	8.29%	3,854	0	3,854	97	3,951
122 683 Dental/Optical	61,735	0.18%	84	0	84	2	87
123 684 Unemployment	10,320	0.03%	14	0	14	0	14
129 843 Gun Lake Weed Assess	88,723	0.26%	121	0	121	3	124
130 851 Drain Debt	29,788	0.09%	41	0	41	1	42
131 852 Algonquin Lake Maintenance Func	1,001	0.00%	1	0	1	0	1
132 Mental Health	154,500	0.45%	211	0	211	5	217
Subtotal	34,008,424	100.00%	46,502	0	46,502	1,085	47,586
Direct Bills					0		0
Total					\$46,502		\$47,586

Basis Units: Dollar Value of Expenditures
Source: Annual Audit

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Cost Plan Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Building Depreciation	7	11.11%	\$1,094	\$0	\$1,094	\$0	\$1,094
2 Equipment Depreciation	6	9.52%	937	0	937	0	937
3 101-175 Administration	5	7.94%	781	0	781	0	781
4 101-211 Legal Counsel	2	3.17%	312	0	312	0	312
5 101-215 Clerk	3	4.76%	469	0	469	0	469
6 101-243 Land Information Services	2	3.17%	312	0	312	0	312
7 101-253 Treasurer	3	4.76%	469	0	469	0	469
8 101-265/266 Buildings & Grounds	10	15.87%	1,562	0	1,562	0	1,562
9 101-299 Miscellaneous	8	12.70%	1,250	0	1,250	0	1,250
10 101-334 Court Security	2	3.17%	312	0	312	27	339
11 101-865 Insurance	7	11.11%	1,094	0	1,094	95	1,188
12 101-865-1 Property Insurance	7	11.11%	1,094	0	1,094	95	1,188
13 637 Data Processing	1	1.59%	156	0	156	14	170
Subtotal	63	100.00%	9,842	0	9,842	230	10,072
Direct Bills					0		0
Total					\$9,842		\$10,072

Basis Units: # Functions
Source: 2018 Cost Plan

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Accounting Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	329	1.40%	\$45	\$0	\$45	\$0	\$45
4 101-211 Legal Counsel	54	0.23%	7	0	7	0	7
5 101-215 Clerk	422	1.79%	58	0	58	0	58
6 101-243 Land Information Services	282	1.20%	39	0	39	0	39
7 101-253 Treasurer	286	1.22%	39	0	39	0	39
8 101-265/266 Buildings & Grounds	1,115	4.74%	153	0	153	0	153
9 101-299 Miscellaneous	160	0.68%	22	0	22	0	22
10 101-334 Court Security	153	0.65%	21	0	21	1	22
11 101-865 Insurance	4	0.02%	1	0	1	0	1
13 637 Data Processing	199	0.85%	27	0	27	1	28
14 101-101 Bd of Commissioners	296	1.26%	41	0	41	1	42
15 101-140 Trial Court Criminal & Civil	768	3.26%	106	0	106	3	108
16 101-147 Jury Board	45	0.19%	6	0	6	0	6
17 101-148 Family Division	789	3.35%	109	0	109	3	111
18 101-151 Adult Probation	64	0.27%	9	0	9	0	9
19 101-191 Elections	67	0.28%	9	0	9	0	9
20 101-225 Equalization	353	1.50%	49	0	49	1	50
21 101-229 Prosecutor / Crime Victim	460	1.96%	63	0	63	2	65
23 101-230 Extraditions	1	0.00%	0	0	0	0	0
24 101-236 Register of Deeds	362	1.54%	50	0	50	1	51
25 101-254 Tax Tribunal	7	0.03%	1	0	1	0	1
26 101-257 Co-Op Extension	16	0.07%	2	0	2	0	2
27 101-275 Drain Commissioner	348	1.48%	48	0	48	1	49
28 101-280 Soil Conservation	2	0.01%	0	0	0	0	0
29 101-301 Sheriff's Dept	859	3.65%	118	0	118	3	121
30 101-317 Snowmobile Enforcement	11	0.05%	2	0	2	0	2
31 101-331 Marine Law	231	0.98%	32	0	32	1	33
32 101-333 Road Patrol	327	1.39%	45	0	45	1	46
33 101-351 Jail	1,123	4.77%	155	0	155	4	159
34 101-355 Sheriff-Animal Control	298	1.27%	41	0	41	1	42
35 101-400 Planning	408	1.73%	56	0	56	1	58
36 101-426 Emergency Management	371	1.58%	51	0	51	1	52
37 101-430 Animal Control	595	2.53%	82	0	82	2	84
38 101-441 DPW	4	0.02%	1	0	1	0	1
40 101-601 Health	4	0.02%	1	0	1	0	1
41 101-631 Substance Abuse	4	0.02%	1	0	1	0	1
42 101-648 Medical Examiners	12	0.05%	2	0	2	0	2
43 101-681 Veterans Burial	52	0.22%	7	0	7	0	7
44 101-682 Veterans Counselor	89	0.38%	12	0	12	0	13
45 101-689 Soldiers & Sailors	7	0.03%	1	0	1	0	1
46 101-999 Appropriations	31	0.13%	4	0	4	0	4
47 201 Road Commission	98	0.42%	13	0	13	0	14

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Accounting Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 205 Central Dispatch	1,006	4.28%	\$138	\$0	\$138	\$4	\$142
49 208 Charlton Park Fund	1,019	4.33%	140	0	140	4	144
50 215 Friend of the Court	415	1.76%	57	0	57	2	59
53 227 Animal Shelter TNR Grant 2015	26	0.11%	4	0	4	0	4
54 228 Solid Waste	105	0.45%	14	0	14	0	15
55 229 Two Seven Oh Inc TNR	13	0.06%	2	0	2	0	2
56 232 Animal Shelter Donations	15	0.06%	2	0	2	0	2
57 233 Barry Comm Resource Net	9	0.04%	1	0	1	0	1
58 236 Remonumentation Fund	179	0.76%	25	0	25	1	25
59 244 Comm on Aging Building	1	0.00%	0	0	0	0	0
61 248 Building Rehab Fund	39	0.17%	5	0	5	0	6
62 249 Capital Replacement	11	0.05%	2	0	2	0	2
63 250 Park & Rec Fund	233	0.99%	32	0	32	1	33
64 252 Co Agriculture Preserve	8	0.03%	1	0	1	0	1
66 255 EDC	1	0.00%	0	0	0	0	0
67 256 ROD Automation	149	0.63%	21	0	21	1	21
68 259 Local Corr Officer	5	0.02%	1	0	1	0	1
69 260 Victims Services	22	0.09%	3	0	3	0	3
70 261 Indigent Defense	429	1.82%	59	0	59	2	61
71 264 Concealed Pistol Licensing	134	0.57%	18	0	18	0	19
74 267 Crime Victim Rights	242	1.03%	33	0	33	1	34
75 269 Law Library	45	0.19%	6	0	6	0	6
76 275 Comm on Aging	1,482	6.30%	204	0	204	5	209
77 276 CDBG	22	0.09%	3	0	3	0	3
78 277 Middleville Police Serv	310	1.32%	43	0	43	1	44
79 281 Swift & Sure Sanctions	366	1.56%	50	0	50	1	52
80 282 56B Sobriety Court	416	1.77%	57	0	57	2	59
81 283 Comm Corrections	354	1.50%	49	0	49	1	50
82 285 Adult Drug Court	414	1.76%	57	0	57	1	58
84 287 Mich Justice Training	10	0.04%	1	0	1	0	1
85 290 Social Welfare	14	0.06%	2	0	2	0	2
86 292-992 Child Care Fund	538	2.29%	74	0	74	2	76
87 292-664 CC Wrap Around	361	1.53%	50	0	50	1	51
88 292-665 CC Juv Drug Ct	376	1.60%	52	0	52	1	53
89 292-668 CC Juv Justice	303	1.29%	42	0	42	1	43
90 295 Airport Fund	286	1.22%	39	0	39	1	40
91 296 Juv Continuum of Care	14	0.06%	2	0	2	0	2
92 297 Diverted Felons	10	0.04%	1	0	1	0	1
93 352 FOC Ren Debt Relocations	4	0.02%	1	0	1	0	1
94 354 Yankee Springs Water	3	0.01%	0	0	0	0	0
95 355 Middleville Water Debt	3	0.01%	0	0	0	0	0
96 356 Middleville Water Debt 2016	3	0.01%	0	0	0	0	0

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Accounting Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97 357 Fawn Lake Sewer	4	0.02%	\$1	\$0	\$1	\$0	\$1
98 358 Yankee Spring	3	0.01%	0	0	0	0	0
99 359 Finkbeiner/Crain Debt	4	0.02%	1	0	1	0	1
100 360 TM Bldg Auth 2012 Debt	4	0.02%	1	0	1	0	1
101 361 Rd Comm Series '16 Debt Svc	5	0.02%	1	0	1	0	1
102 368 Thornapple Manor	11	0.05%	2	0	2	0	2
105 377 Leach & Middle Lake	3	0.01%	0	0	0	0	0
106 378 Little Thornapple 2019 Debt	4	0.02%	1	0	1	0	1
107 478 Litte Thornapple 2019 Construct	4	0.02%	1	0	1	0	1
108 506 - 511, 513 - 515 Delinquent Taxes	32	0.14%	4	0	4	0	5
109 512 Thornapple Manor Fund	94	0.40%	13	0	13	0	13
110 516 100% Tax Payment	4	0.02%	1	0	1	0	1
111 517 Foreclosure Fund	2	0.01%	0	0	0	0	0
112 588 Transit Fund	990	4.21%	136	0	136	4	140
113 595 Commissary	334	1.42%	46	0	46	1	47
114 660 Telephone	46	0.20%	6	0	6	0	6
115 661 Vehicle Fund	34	0.14%	5	0	5	0	5
116 676 Worker's Comp Fund	5	0.02%	1	0	1	0	1
117 677 Health Ins. Fund	139	0.59%	19	0	19	1	20
118 678 Disability Fund	211	0.90%	29	0	29	1	30
119 680 Fringe Benefit Fund	4	0.02%	1	0	1	0	1
120 681 Life Ins. Fund	12	0.05%	2	0	2	0	2
121 682 Retirement Fund	38	0.16%	5	0	5	0	5
122 683 Dental/Optical	197	0.84%	27	0	27	1	28
123 684 Unemployment	5	0.02%	1	0	1	0	1
126 801 Drain Fund	716	3.04%	99	0	99	3	101
127 804 Drain Maint	29	0.12%	4	0	4	0	4
129 843 Gun Lake Weed Assess	77	0.33%	11	0	11	0	11
130 851 Drain Debt	3	0.01%	0	0	0	0	0
131 852 Algonquin Lake Maintenance Func	5	0.02%	1	0	1	0	1
133 Other	5	0.02%	1	0	1	0	1
Subtotal	23,525	100.00%	3,238	0	3,238	76	3,313
Direct Bills					0		0
Total					\$3,238		\$3,313

Basis Units: Expenditure Transactions
Source: Expenditure Transaction Detail

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Human Resource Admin Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.47	0.99%	\$150	\$0	\$150	\$0	\$150
5 101-215 Clerk	7.01	2.82%	425	0	425	0	425
6 101-243 Land Information Services	4.17	1.68%	253	0	253	0	253
7 101-253 Treasurer	2.96	1.19%	179	0	179	0	179
8 101-265/266 Buildings & Grounds	5.22	2.10%	316	0	316	0	316
10 101-334 Court Security	4.00	1.61%	242	0	242	6	249
14 101-101 Bd of Commissioners	3.41	1.37%	207	0	207	5	212
15 101-140 Trial Court Criminal & Civil	15.80	6.36%	957	0	957	24	982
17 101-148 Family Division	6.47	2.61%	392	0	392	10	402
20 101-225 Equalization	2.00	0.81%	121	0	121	3	124
21 101-229 Prosecutor / Crime Victim	8.00	3.22%	485	0	485	12	497
24 101-236 Register of Deeds	4.12	1.66%	250	0	250	6	256
27 101-275 Drain Commissioner	2.35	0.95%	142	0	142	4	146
29 101-301 Sheriff's Dept	33.71	13.57%	2,042	0	2,042	52	2,095
30 101-317 Snowmobile Enforcement	0.01	0.00%	1	0	1	0	1
31 101-331 Marine Law	2.98	1.20%	181	0	181	5	185
32 101-333 Road Patrol	1.01	0.41%	61	0	61	2	63
33 101-351 Jail	23.42	9.43%	1,419	0	1,419	36	1,455
34 101-355 Sheriff-Animal Control	1.00	0.40%	61	0	61	2	62
35 101-400 Planning	3.00	1.21%	182	0	182	5	186
36 101-426 Emergency Management	1.00	0.40%	61	0	61	2	62
37 101-430 Animal Control	3.19	1.28%	193	0	193	5	198
48 205 Central Dispatch	18.11	7.29%	1,097	0	1,097	28	1,125
49 208 Charlton Park Fund	5.56	2.24%	337	0	337	9	345
50 215 Friend of the Court	14.79	5.96%	896	0	896	23	919
58 236 Remonumentation Fund	0.41	0.17%	25	0	25	1	25
63 250 Park & Rec Fund	0.56	0.23%	34	0	34	1	35
70 261 Indigent Defense	2.00	0.81%	121	0	121	3	124
71 264 Concealed Pistol Licensing	0.11	0.04%	7	0	7	0	7
74 267 Crime Victim Rights	1.00	0.40%	61	0	61	2	62
76 275 Comm on Aging	28.50	11.48%	1,727	0	1,727	44	1,771
78 277 Middleville Police Serv	3.00	1.21%	182	0	182	5	186
79 281 Swift & Sure Sanctions	1.55	0.62%	94	0	94	2	96
80 282 56B Sobriety Court	1.25	0.50%	76	0	76	2	78
81 283 Comm Corrections	0.65	0.26%	39	0	39	1	40
82 285 Adult Drug Court	1.55	0.62%	94	0	94	2	96
86 292-992 Child Care Fund	2.98	1.20%	181	0	181	5	185
87 292-664 CC Wrap Around	1.18	0.48%	71	0	71	2	73
88 292-665 CC Juv Drug Ct	0.96	0.39%	58	0	58	1	60
89 292-668 CC Juv Justice	1.00	0.40%	61	0	61	2	62
112 588 Transit Fund	25.90	10.43%	1,569	0	1,569	40	1,609

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Human Resource Admin Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	248.36	100.00%	15,048	0	15,048	351	15,399
Direct Bills					0		0
<hr/>							
Total					\$15,048		\$15,399
<hr/>							
Basis Units: Full-Time Equivalents (FTEs)							
Source: County Payroll							

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OPEB Valuation Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.18	1.15%	\$0	\$0	\$0	\$0	\$0
5 101-215 Clerk	7.09	3.75%	0	0	0	0	0
6 101-243 Land Information Services	3.92	2.07%	0	0	0	0	0
7 101-253 Treasurer	2.97	1.57%	0	0	0	0	0
8 101-265/266 Buildings & Grounds	5.67	3.00%	0	0	0	0	0
9 101-299 Miscellaneous	0.02	0.01%	0	0	0	0	0
10 101-334 Court Security	3.50	1.85%	0	0	0	0	0
14 101-101 Bd of Commissioners	2.75	1.45%	0	0	0	0	0
15 101-140 Trial Court Criminal & Civil	15.70	8.30%	0	0	0	0	0
16 101-147 Jury Board	0.03	0.02%	0	0	0	0	0
17 101-148 Family Division	6.92	3.66%	0	0	0	0	0
19 101-191 Elections	0.10	0.05%	0	0	0	0	0
20 101-225 Equalization	1.71	0.90%	0	0	0	0	0
21 101-229 Prosecutor / Crime Victim	7.89	4.17%	0	0	0	0	0
24 101-236 Register of Deeds	4.00	2.12%	0	0	0	0	0
27 101-275 Drain Commissioner	2.17	1.15%	0	0	0	0	0
29 101-301 Sheriff's Dept	32.23	17.04%	0	0	0	0	0
30 101-317 Snowmobile Enforcement	0.03	0.02%	0	0	0	0	0
31 101-331 Marine Law	2.46	1.30%	0	0	0	0	0
32 101-333 Road Patrol	1.00	0.53%	0	0	0	0	0
33 101-351 Jail	22.40	11.84%	0	0	0	0	0
34 101-355 Sheriff-Animal Control	1.00	0.53%	0	0	0	0	0
35 101-400 Planning	3.11	1.64%	0	0	0	0	0
36 101-426 Emergency Management	0.99	0.52%	0	0	0	0	0
37 101-430 Animal Control	2.81	1.49%	0	0	0	0	0
44 101-682 Veterans Counselor	0.07	0.04%	0	0	0	0	0
48 205 Central Dispatch	18.35	9.70%	0	0	0	0	0
49 208 Charlton Park Fund	7.01	3.71%	0	0	0	0	0
50 215 Friend of the Court	14.70	7.77%	0	0	0	0	0
58 236 Remonumentation Fund	0.37	0.20%	0	0	0	0	0
63 250 Park & Rec Fund	0.36	0.19%	0	0	0	0	0
70 261 Indigent Defense	0.08	0.04%	0	0	0	0	0
74 267 Crime Victim Rights	0.97	0.51%	0	0	0	0	0
78 277 Middleville Police Serv	3.04	1.61%	0	0	0	0	0
79 281 Swift & Sure Sanctions	1.55	0.82%	0	0	0	0	0
80 282 56B Sobriety Court	1.25	0.66%	0	0	0	0	0
81 283 Comm Corrections	0.65	0.34%	0	0	0	0	0
82 285 Adult Drug Court	1.55	0.82%	0	0	0	0	0
86 292-992 Child Care Fund	1.00	0.53%	0	0	0	0	0
87 292-664 CC Wrap Around	1.17	0.62%	0	0	0	0	0
88 292-665 CC Juv Drug Ct	2.48	1.31%	0	0	0	0	0
89 292-668 CC Juv Justice	1.17	0.62%	0	0	0	0	0

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OPEB Valuation Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
119 680 Fringe Benefit Fund	0.70	0.37%	\$0	\$0	\$0	\$0	\$0
Subtotal	189.12	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0
Basis Units: Full-Time Equivalents (FTEs)							
Source: County Payroll							

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Allocation Summary

Dept:9 101-299 Miscellaneous

Department	Copier Service Leases &	Departmental Paper / Copier	Audit	Cost Plan	Accounting	Human Resource Admin	OPEB Valuation	General Government	Total
1 Building Depreciation	\$0	\$0	\$0	\$1,094	\$0	\$0	\$0	\$0	\$1,094
2 Equipment Depreciation	0	0	0	937	0	0	0	0	937
3 101-175 Administration	490	0	419	781	45	150	0	0	1,886
4 101-211 Legal Counsel	0	0	50	312	7	0	0	0	370
5 101-215 Clerk	1,392	0	766	469	58	425	0	0	3,110
6 101-243 Land Information Services	0	0	472	312	39	253	0	0	1,076
7 101-253 Treasurer	588	0	294	469	39	179	0	0	1,569
8 101-265/266 Buildings & Grounds	1,037	0	1,317	1,562	153	316	0	0	4,385
9 101-299 Miscellaneous	0	0	316	1,250	22	0	0	0	1,588
10 101-334 Court Security	817	0	142	339	22	249	0	0	1,569
11 101-865 Insurance	0	0	561	1,188	1	0	0	0	1,750
12 101-865-1 Property Insurance	0	0	0	1,188	0	0	0	0	1,188
13 637 Data Processing	0	0	315	170	28	0	0	0	513
14 101-101 Bd of Commissioners	697	0	275	0	42	212	0	0	1,226
15 101-140 Trial Court Criminal & Civil	3,229	0	1,840	0	108	982	0	0	6,159
16 101-147 Jury Board	0	0	11	0	6	0	0	0	17
17 101-148 Family Division	1,322	0	1,125	0	111	402	0	0	2,961
18 101-151 Adult Probation	0	707	12	0	9	0	0	0	728
19 101-191 Elections	0	0	28	0	9	0	0	0	37
20 101-225 Equalization	409	0	322	0	50	124	0	0	905
21 101-229 Prosecutor / Crime Victim	1,635	0	1,113	0	65	497	0	0	3,309
23 101-230 Extraditions	0	0	0	0	0	0	0	0	1
24 101-236 Register of Deeds	842	0	376	0	51	256	0	0	1,525
25 101-254 Tax Tribunal	0	0	4	0	1	0	0	0	5
26 101-257 Co-Op Extension	0	0	168	0	2	0	0	0	170
27 101-275 Drain Commissioner	480	0	268	0	49	146	0	0	944
28 101-280 Soil Conservation	0	0	44	0	0	0	0	0	44
29 101-301 Sheriff's Dept	0	0	4,401	0	121	2,095	0	0	6,617
30 101-317 Snowmobile Enforcement	0	0	0	0	2	1	0	0	3
31 101-331 Marine Law	0	0	176	0	33	185	0	0	394
32 101-333 Road Patrol	0	0	171	0	46	63	0	0	280
33 101-351 Jail	0	0	3,184	0	159	1,455	0	0	4,798
34 101-355 Sheriff-Animal Control	0	0	115	0	42	62	0	0	219
35 101-400 Planning	613	0	371	0	58	186	0	0	1,228
36 101-426 Emergency Management	0	0	186	0	52	62	0	0	301
37 101-430 Animal Control	0	0	577	0	84	198	0	0	859
38 101-441 DPW	0	0	21	0	1	0	0	0	21
40 101-601 Health	0	0	619	0	1	0	0	0	620
41 101-631 Substance Abuse	0	0	104	0	1	0	0	0	105
42 101-648 Medical Examiners	0	0	0	0	2	0	0	0	2
43 101-681 Veterans Burial	0	0	43	0	7	0	0	0	50

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Allocation Summary

Dept:9 101-299 Miscellaneous

Department	Copier Service Leases &	Departmental Paper / Copier	Audit	Cost Plan	Accounting	Human Resource Admin	OPEB Valuation	General Government	Total
44 101-682 Veterans Counselor	\$0	\$0	\$54	\$0	\$13	\$0	\$0	\$0	\$67
45 101-689 Soldiers & Sailors	0	0	8	0	1	0	0	0	9
46 101-999 Appropriations	0	0	271	0	4	0	0	0	276
47 201 Road Commission	0	0	0	0	14	0	0	0	14
48 205 Central Dispatch	0	0	2,511	0	142	1,125	0	0	3,779
49 208 Charlton Park Fund	0	0	778	0	144	345	0	0	1,267
50 215 Friend of the Court	3,022	0	1,626	0	59	919	0	0	5,626
53 227 Animal Shelter TNR Grant 2015	0	0	35	0	4	0	0	0	39
54 228 Solid Waste	0	0	112	0	15	0	0	0	127
55 229 Two Seven Oh Inc TNR	0	0	0	0	2	0	0	0	2
56 232 Animal Shelter Donations	0	0	86	0	2	0	0	0	88
57 233 Barry Comm Resource Net	0	0	4	0	1	0	0	0	5
58 236 Remonumentation Fund	0	0	98	0	25	25	0	0	149
59 244 Comm on Aging Building	0	0	0	0	0	0	0	0	0
61 248 Building Rehab Fund	0	0	432	0	6	0	0	0	437
62 249 Capital Replacement	0	0	58	0	2	0	0	0	60
63 250 Park & Rec Fund	0	0	65	0	33	35	0	0	133
64 252 Co Agriculture Preserve	0	0	18	0	1	0	0	0	19
66 255 EDC	0	0	188	0	0	0	0	0	188
67 256 ROD Automation	0	0	76	0	21	0	0	0	97
68 259 Local Corr Officer	0	0	3	0	1	0	0	0	4
69 260 Victims Services	0	0	3	0	3	0	0	0	6
70 261 Indigent Defense	0	0	702	0	61	124	0	0	887
71 264 Concealed Pistol Licensing	0	0	10	0	19	7	0	0	36
74 267 Crime Victim Rights	0	0	95	0	34	62	0	0	191
75 269 Law Library	0	0	31	0	6	0	0	0	38
76 275 Comm on Aging	0	0	2,485	0	209	1,771	0	0	4,466
77 276 CDBG	0	0	37	0	3	0	0	0	40
78 277 Middleville Police Serv	0	0	392	0	44	186	0	0	622
79 281 Swift & Sure Sanctions	0	0	205	0	52	96	0	0	353
80 282 56B Sobriety Court	0	0	188	0	59	78	0	0	325
81 283 Comm Corrections	133	0	156	0	50	40	0	0	380
82 285 Adult Drug Court	317	0	243	0	58	96	0	0	715
84 287 Mich Justice Training	0	0	7	0	1	0	0	0	9
85 290 Social Welfare	0	0	9	0	2	0	0	0	11
86 292-992 Child Care Fund	609	0	1,159	0	76	185	0	0	2,029
87 292-664 CC Wrap Around	241	0	145	0	51	73	0	0	510
88 292-665 CC Juv Drug Ct	0	0	104	0	53	60	0	0	216
89 292-668 CC Juv Justice	204	0	128	0	43	62	0	0	437
90 295 Airport Fund	0	0	750	0	40	0	0	0	791
91 296 Juv Continuum of Care	0	0	19	0	2	0	0	0	21

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Allocation Summary

Dept:9 101-299 Miscellaneous

Department	Copier Service Leases &	Departmental Paper / Copier	Audit	Cost Plan	Accounting	Human Resource Admin	OPEB Valuation	General Government	Total
92 297 Diverted Felons	\$0	\$0	\$14	\$0	\$1	\$0	\$0	\$0	\$15
93 352 FOC Ren Debt Relocations	0	0	121	0	1	0	0	0	122
94 354 Yankee Springs Water	0	0	0	0	0	0	0	0	0
95 355 Middleville Water Debt	0	0	0	0	0	0	0	0	0
96 356 Middleville Water Debt 2016	0	0	0	0	0	0	0	0	0
97 357 Fawn Lake Sewer	0	0	0	0	1	0	0	0	1
98 358 Yankee Spring	0	0	0	0	0	0	0	0	0
99 359 Finkbeiner/Crain Debt	0	0	0	0	1	0	0	0	1
100 360 TM Bldg Auth 2012 Debt	0	0	556	0	1	0	0	0	557
101 361 Rd Comm Series '16 Debt Svc	0	0	0	0	1	0	0	0	1
102 368 Thornapple Manor	0	0	2,134	0	2	0	0	0	2,136
105 377 Leach & Middle Lake	0	0	0	0	0	0	0	0	0
106 378 Little Thornapple 2019 Debt	0	0	10	0	1	0	0	0	10
107 478 Litte Thornapple 2019 Construct	0	0	306	0	1	0	0	0	306
108 506 - 511, 513 - 515 Delinquent Taxes	0	0	0	0	5	0	0	0	5
109 512 Thornapple Manor Fund	0	0	0	0	13	0	0	0	13
110 516 100% Tax Payment	0	0	0	0	1	0	0	0	1
111 517 Foreclosure Fund	0	0	0	0	0	0	0	0	0
112 588 Transit Fund	0	0	2,543	0	140	1,609	0	0	4,293
113 595 Commissary	0	0	170	0	47	0	0	0	217
114 660 Telephone	0	0	66	0	6	0	0	0	73
115 661 Vehicle Fund	0	0	296	0	5	0	0	0	300
116 676 Worker's Comp Fund	0	0	206	0	1	0	0	0	206
117 677 Health Ins. Fund	0	0	2,968	0	20	0	0	0	2,987
118 678 Disability Fund	0	0	107	0	30	0	0	0	137
119 680 Fringe Benefit Fund	0	0	71	0	1	0	0	0	71
120 681 Life Ins. Fund	0	0	81	0	2	0	0	0	83
121 682 Retirement Fund	0	0	3,951	0	5	0	0	0	3,956
122 683 Dental/Optical	0	0	87	0	28	0	0	0	114
123 684 Unemployment	0	0	14	0	1	0	0	0	15
126 801 Drain Fund	0	0	0	0	101	0	0	0	101
127 804 Drain Maint	0	0	0	0	4	0	0	0	4
129 843 Gun Lake Weed Assess	0	0	124	0	11	0	0	0	135
130 851 Drain Debt	0	0	42	0	0	0	0	0	42
131 852 Algonquin Lake Maintenance Func	0	0	1	0	1	0	0	0	2
132 Mental Health	0	0	217	0	0	0	0	0	217
133 Other	0	0	0	0	1	0	0	0	1
Total	\$18,078	\$707	\$47,586	\$10,072	\$3,313	\$15,399	\$0	\$0	\$95,155

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101-334 COURT SECURITY
Nature and Extent of Service

The Court Security department provides security for the Courts & Law Building and Courthouse Building.

The cost of providing security has been identified and functionalized by building. The costs are allocated to all departments in the respective buildings, based on their assigned square footage.

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

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

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A. Department Costs

Dept:10 101-334 Court Security

Description		Amount	General Admin	Courthouse Security	C&L Building Security
<hr/>					
Personnel Costs					
Salaries	S1	91,931	0	45,966	45,966
Salary % Split			.00%	50.00%	50.00%
Benefits	S	8,459	0	4,230	4,230
Subtotal - Personnel Costs		100,390	0	50,195	50,195
<hr/>					
Services & Supplies Cost					
744-000 Uniforms & Accessories	S	350	0	175	175
748-000 Other Supplies	S	266	0	133	133
813-000 Dry Cleaning & Laundry	S	110	0	55	55
Subtotal - Services & Supplies		727	0	363	363
<hr/>					
Department Cost Total		101,117	0	50,559	50,559
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<hr/>					
Total Costs After Adjustments		101,117	0	50,559	50,559
<hr/>					
General Admin Distribution			0	0	0
<hr/>					
Grand Total		\$101,117		\$50,559	\$50,559
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B. Incoming Costs - (Default Spread Expense%)

Dept:10 101-334 Court Security

Department	First Incoming	Second Incoming	Courthouse Security	C&L Building Security
1 Courthouse	\$577	\$2	\$290	\$290
1 Courts & Law	2,015	7	1,011	1,011
Subtotal - Building Depreciation	2,592	9	1,301	1,301
2 C & L Building Equipment	17	0	9	9
2 Dept. Specific Equip.	3,296	53	1,675	1,675
Subtotal - Equipment Depreciation	3,313	54	1,683	1,683
3 County Coordination	450	91	270	270
3 Financial Reporting/Accounting	642	130	386	386
3 Personnel Management	519	105	312	312
Subtotal - 101-175 Administration	1,611	326	968	968
5 Payroll / Fringe	1,297	246	772	772
5 Accounting	175	33	104	104
Subtotal - 101-215 Clerk	1,472	279	876	876
7 General Fund Revenues	1,839	361	1,100	1,100
Subtotal - 101-253 Treasurer	1,839	361	1,100	1,100
8 Courthouse	4,341	878	2,610	2,610
8 Courts & Law	4,290	565	2,428	2,428
Subtotal - 101-265/266 Buildings & Grc	8,631	1,443	5,037	5,037
9 Copier Service Leases & Maint	794	23	409	409
9 Audit	138	3	71	71
9 Cost Plan	312	27	170	170
9 Accounting	21	1	11	11
9 Human Resource Admin	242	6	124	124
9 OPEB Valuation	0	0	0	0
Subtotal - 101-299 Miscellaneous	1,508	60	784	784
10 Courthouse Security	0	1,301	651	651
10 C&L Building Security	0	1,015	507	507
Subtotal - 101-334 Court Security	0	2,316	1,158	1,158
11 General Liability	0	92	46	46

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B. Incoming Costs - (Default Spread Expense%)

Dept:10 101-334 Court Security

Department	First Incoming	Second Incoming	Courthouse Security	C&L Building Security
11 Public Officials	\$0	\$790	\$395	\$395
11 Employee Benefits	0	429	215	215
11 Retirement Fund	0	12,268	6,134	6,134
Subtotal - 101-865 Insurance	0	13,578	6,789	6,789
12 Courthouse	0	470	235	235
12 Courts & Law	0	240	120	120
Subtotal - 101-865-1 Property Insuranc	0	710	355	355
Total Incoming	20,966	19,136	20,051	20,051
C. Total Allocated		\$141,220	\$70,610	\$70,610
			50.00%	50.00%

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Courthouse Security Allocations

Dept:10 101-334 Court Security

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	848	7.53%	\$4,598	\$0	\$4,598	\$0	\$4,598
5 101-215 Clerk	1,471	13.07%	7,977	0	7,977	0	7,977
7 101-253 Treasurer	744	6.61%	4,034	0	4,034	0	4,034
8 101-265/266 Buildings & Grounds	200	1.78%	1,085	0	1,085	0	1,085
10 101-334 Court Security	240	2.13%	1,301	0	1,301	0	1,301
14 101-101 Bd of Commissioners	810	7.20%	4,392	0	4,392	1,000	5,392
15 101-140 Trial Court Criminal & Civil	4,472	39.73%	24,250	0	24,250	5,518	29,768
20 101-225 Equalization	570	5.06%	3,091	0	3,091	703	3,794
24 101-236 Register of Deeds	760	6.75%	4,121	0	4,121	938	5,059
27 101-275 Drain Commissioner	546	4.85%	2,961	0	2,961	674	3,634
35 101-400 Planning	596	5.29%	3,232	0	3,232	735	3,967
Subtotal	11,257	100.00%	61,042	0	61,042	9,568	70,610
Direct Bills					0		0
Total					\$61,042		\$70,610

Basis Units: Assigned Square Footage
Source: Floor Plans

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C&L Building Security Allocations

Dept:10 101-334 Court Security

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265/266 Buildings & Grounds	864	3.83%	\$2,338	\$0	\$2,338	\$0	\$2,338
10 101-334 Court Security	375	1.66%	1,015	0	1,015	0	1,015
15 101-140 Trial Court Criminal & Civil	5,388	23.88%	14,579	0	14,579	2,418	16,997
17 101-148 Family Division	5,698	25.26%	15,418	0	15,418	2,557	17,975
18 101-151 Adult Probation	2,848	12.62%	7,706	0	7,706	1,278	8,984
21 101-229 Prosecutor / Crime Victim	2,220	9.84%	6,007	0	6,007	996	7,003
70 261 Indigent Defense	639	2.83%	1,729	0	1,729	287	2,016
75 269 Law Library	240	1.06%	649	0	649	108	757
81 283 Comm Corrections	230	1.02%	622	0	622	103	726
82 285 Adult Drug Court	298	1.32%	806	0	806	134	940
86 292-992 Child Care Fund	670	2.97%	1,813	0	1,813	301	2,114
87 292-664 CC Wrap Around	120	0.53%	325	0	325	54	379
89 292-668 CC Juv Justice	336	1.49%	909	0	909	151	1,060
133 Other	2,633	11.67%	7,125	0	7,125	1,182	8,306
Subtotal	22,559	100.00%	61,042	0	61,042	9,568	70,610
Direct Bills					0		0
Total					\$61,042		\$70,610
Basis Units: Assigned Square Footage							
Source: Floor Plans							

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Allocation Summary

Dept:10 101-334 Court Security

Department	Courthouse Security	C&L Building Security	Total
3 101-175 Administration	\$4,598	\$0	\$4,598
5 101-215 Clerk	7,977	0	7,977
7 101-253 Treasurer	4,034	0	4,034
8 101-265/266 Buildings & Grounds	1,085	2,338	3,422
10 101-334 Court Security	1,301	1,015	2,316
14 101-101 Bd of Commissioners	5,392	0	5,392
15 101-140 Trial Court Criminal & Civil	29,768	16,997	46,765
17 101-148 Family Division	0	17,975	17,975
18 101-151 Adult Probation	0	8,984	8,984
20 101-225 Equalization	3,794	0	3,794
21 101-229 Prosecutor / Crime Victim	0	7,003	7,003
24 101-236 Register of Deeds	5,059	0	5,059
27 101-275 Drain Commissioner	3,634	0	3,634
35 101-400 Planning	3,967	0	3,967
70 261 Indigent Defense	0	2,016	2,016
75 269 Law Library	0	757	757
81 283 Comm Corrections	0	726	726
82 285 Adult Drug Court	0	940	940
86 292-992 Child Care Fund	0	2,114	2,114
87 292-664 CC Wrap Around	0	379	379
89 292-668 CC Juv Justice	0	1,060	1,060
133 Other	0	8,306	8,306
Total	\$70,610	\$70,610	\$141,220

101-865 INSURANCE
Nature and Extent of Service

Barry County is a member of the Michigan Municipal Risk Management Association (MMRMA). MMRMA provides its members with a low-cost coverage for the various risks through a shared-risk program. For plan purposes, the cost of the premium is divided into several pools for proper allocation to the appropriate coverages. The following functions have been established to distribute the premiums:

- **Property Insurance** - Coverage of County properties, including the facilities and the contents, is allocated to a separate schedule specifically identifying facilities and allocating the costs to the occupant departments. See the Property Insurance schedule (Dept. 12) within this plan.
- **General Liability Insurance** - The County is exposed to a wide variety of liability in their everyday operations. The cost to cover the County for this risk is identified and allocated to all departments and programs, including those receiving federal funds, based on the dollar amount of their expenditures.
- **Public Official Liability** - This policy covers errors and omissions, embezzlement and fraud which may be perpetrated by any employee of the County. The cost for the coverage is allocated to all departments based on the number of full-time equivalent (FTE) employees.
- **Vehicle Insurance** - Vehicle coverage provides protection for the physical damage to those vehicles owned and operated by the County. The cost for the premium is allocated to those departments with vehicles based on the number of vehicles assigned.

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101-865 INSURANCE
Nature and Extent of Service
(Continued)

- **Law Enforcement Insurance** - The MMRMA policy separately identifies that portion of the premium related to the specific exposure that relates to the Sheriff and the various services provided by the Sheriff's department. The cost for this coverage is allocated directly to the Sheriff's office.
- **Employee Benefits** - Contributions made to the County's Health and Life Insurance funds are identified and allocated based on FTEs.
- **Retirement Fund** - The County operates an employee retirement fund (Fund 682). In 2019, The Board of Commissioners authorized a transfer from the Delinquent Tax Umbrella Fund to pay down the unfunded liability. These contributions are allocated to participating departments based on FTEs. Participating funds include General Fund, Friend of the Court, Remonumentation, Middleville Police Services, Swift & Sure Program, Sobriety Court, Community Corrections, Adult Drug Court, and Child Care Fund.

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

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

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A. Department Costs

Dept:11 101-865 Insurance

Description		Amount	General Admin	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits	Retirement Fund
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Insurance	P	395,227	0	127,082	30,168	48,000	74,902	115,075	0	0
101-999-999-677 Health Ins. Contributi	P	23,064	0	0	0	0	0	0	23,064	0
101-999-999-681 Life Ins. Contribution	P	3,000	0	0	0	0	0	0	3,000	0
682-861-718-000 Employer Share Reti	P	500,000	0	0	0	0	0	0	0	500,000
Subtotal - Services & Supplies		921,291	0	127,082	30,168	48,000	74,902	115,075	26,064	500,000
Department Cost Total		921,291	0	127,082	30,168	48,000	74,902	115,075	26,064	500,000
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		921,291	0	127,082	30,168	48,000	74,902	115,075	26,064	500,000
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$921,291		\$127,082	\$30,168	\$48,000	\$74,902	\$115,075	\$26,064	\$500,000

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B. Incoming Costs - (Default Spread Expense%)

Dept:11 101-865 Insurance

Department	First Incoming	Second Incoming	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits	Retirement Fund
3 County Coordination	\$1,779	\$359	\$295	\$70	\$111	\$174	\$267	\$60	\$1,161
3 Financial Reporting/Accounting	17	3	3	1	1	2	3	1	11
3 Risk Management	16,788	3,357	2,779	660	1,050	1,638	2,516	570	10,933
Subtotal - 101-175 Administration	18,584	3,719	3,077	730	1,162	1,813	2,786	631	12,104
5 Accounting	5	1	1	0	0	0	1	0	3
Subtotal - 101-215 Clerk	5	1	1	0	0	0	1	0	3
7 General Fund Revenues	48	9	8	2	3	5	7	2	31
Subtotal - 101-253 Treasurer	48	9	8	2	3	5	7	2	31
9 Audit	547	14	77	18	29	46	70	16	305
9 Cost Plan	1,094	95	164	39	62	97	148	34	645
9 Accounting	1	0	0	0	0	0	0	0	0
Subtotal - 101-299 Miscellaneous	1,641	108	241	57	91	142	219	50	950
11 General Liability	0	363	50	12	19	29	45	10	197
Subtotal - 101-865 Insurance	0	363	50	12	19	29	45	10	197
Total Incoming	20,278	4,200	3,377	802	1,275	1,990	3,058	693	13,285
C. Total Allocated		\$945,770	\$130,459	\$30,970	\$49,275	\$76,892	\$118,133	\$26,757	\$513,285
			13.79%	3.27%	5.21%	8.13%	12.49%	2.83%	54.27%

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Property Allocations

Dept:11 101-865 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 101-865-1 Property Insurance	1	100.00%	\$129,880	\$0	\$129,880	\$579	\$130,459
Subtotal	1	100.00%	129,880	0	129,880	579	130,459
Direct Bills					0		0
Total					\$129,880		\$130,459
Basis Units: Direct to Property Schedule							
Source:							

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General Liability Allocations

Dept:11 101-865 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	306,749	0.90%	\$278	\$0	\$278	\$0	\$278
4 101-211 Legal Counsel	36,571	0.11%	33	0	33	0	33
5 101-215 Clerk	560,512	1.65%	508	0	508	0	508
6 101-243 Land Information Services	345,073	1.01%	313	0	313	0	313
7 101-253 Treasurer	214,892	0.63%	195	0	195	0	195
8 101-265/266 Buildings & Grounds	963,122	2.83%	873	0	873	0	873
9 101-299 Miscellaneous	231,354	0.68%	210	0	210	0	210
10 101-334 Court Security	101,117	0.30%	92	0	92	0	92
11 101-865 Insurance	400,227	1.18%	363	0	363	0	363
13 637 Data Processing	225,007	0.66%	204	0	204	1	205
14 101-101 Bd of Commissioners	196,366	0.58%	178	0	178	1	179
15 101-140 Trial Court Criminal & Civil	1,312,381	3.86%	1,190	0	1,190	6	1,196
16 101-147 Jury Board	7,733	0.02%	7	0	7	0	7
17 101-148 Family Division	802,717	2.36%	728	0	728	4	731
18 101-151 Adult Probation	8,223	0.02%	7	0	7	0	7
19 101-191 Elections	19,666	0.06%	18	0	18	0	18
20 101-225 Equalization	229,709	0.68%	208	0	208	1	209
21 101-229 Prosecutor / Crime Victim	793,546	2.33%	719	0	719	4	723
23 101-230 Extraditions	340	0.00%	0	0	0	0	0
24 101-236 Register of Deeds	268,207	0.79%	243	0	243	1	244
25 101-254 Tax Tribunal	2,804	0.01%	3	0	3	0	3
26 101-257 Co-Op Extension	119,873	0.35%	109	0	109	1	109
27 101-275 Drain Commissioner	191,349	0.56%	173	0	173	1	174
28 101-280 Soil Conservation	31,500	0.09%	29	0	29	0	29
29 101-301 Sheriff's Dept	3,139,489	9.23%	2,846	0	2,846	14	2,860
30 101-317 Snowmobile Enforcement	258	0.00%	0	0	0	0	0
31 101-331 Marine Law	125,445	0.37%	114	0	114	1	114
32 101-333 Road Patrol	121,844	0.36%	110	0	110	1	111
33 101-351 Jail	2,270,846	6.68%	2,059	0	2,059	10	2,069
34 101-355 Sheriff-Animal Control	81,993	0.24%	74	0	74	0	75
35 101-400 Planning	264,771	0.78%	240	0	240	1	241
36 101-426 Emergency Management	132,685	0.39%	120	0	120	1	121
37 101-430 Animal Control	411,703	1.21%	373	0	373	2	375
38 101-441 DPW	14,688	0.04%	13	0	13	0	13
40 101-601 Health	441,737	1.30%	400	0	400	2	402
41 101-631 Substance Abuse	74,539	0.22%	68	0	68	0	68
43 101-681 Veterans Burial	30,600	0.09%	28	0	28	0	28
44 101-682 Veterans Counselor	38,654	0.11%	35	0	35	0	35
45 101-689 Soldiers & Sailors	5,446	0.02%	5	0	5	0	5
46 101-999 Appropriations	193,450	0.57%	175	0	175	1	176
48 205 Central Dispatch	1,791,313	5.27%	1,624	0	1,624	8	1,632
49 208 Charlton Park Fund	554,940	1.63%	503	0	503	2	506

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General Liability Allocations

Dept:11 101-865 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 215 Friend of the Court	1,159,954	3.41%	\$1,052	\$0	\$1,052	\$5	\$1,057
53 227 Animal Shelter TNR Grant 2015	25,125	0.07%	23	0	23	0	23
54 228 Solid Waste	80,130	0.24%	73	0	73	0	73
56 232 Animal Shelter Donations	61,016	0.18%	55	0	55	0	56
57 233 Barry Comm Resource Net	2,716	0.01%	2	0	2	0	2
58 236 Remonumentation Fund	70,164	0.21%	64	0	64	0	64
61 248 Building Rehab Fund	308,113	0.91%	279	0	279	1	281
62 249 Capital Replacement	41,526	0.12%	38	0	38	0	38
63 250 Park & Rec Fund	46,598	0.14%	42	0	42	0	42
64 252 Co Agriculture Preserve	12,961	0.04%	12	0	12	0	12
66 255 EDC	133,891	0.39%	121	0	121	1	122
67 256 ROD Automation	54,358	0.16%	49	0	49	0	50
68 259 Local Corr Officer	2,322	0.01%	2	0	2	0	2
69 260 Victims Services	2,219	0.01%	2	0	2	0	2
70 261 Indigent Defense	500,895	1.47%	454	0	454	2	456
71 264 Concealed Pistol Licensing	7,413	0.02%	7	0	7	0	7
74 267 Crime Victim Rights	67,726	0.20%	61	0	61	0	62
75 269 Law Library	22,333	0.07%	20	0	20	0	20
76 275 Comm on Aging	1,772,725	5.21%	1,607	0	1,607	8	1,615
77 276 CDBG	26,145	0.08%	24	0	24	0	24
78 277 Middleville Police Serv	279,309	0.82%	253	0	253	1	254
79 281 Swift & Sure Sanctions	146,502	0.43%	133	0	133	1	133
80 282 56B Sobriety Court	134,387	0.40%	122	0	122	1	122
81 283 Comm Corrections	111,524	0.33%	101	0	101	0	102
82 285 Adult Drug Court	173,492	0.51%	157	0	157	1	158
84 287 Mich Justice Training	5,200	0.02%	5	0	5	0	5
85 290 Social Welfare	6,558	0.02%	6	0	6	0	6
86 292-992 Child Care Fund	826,557	2.43%	749	0	749	4	753
87 292-664 CC Wrap Around	103,400	0.30%	94	0	94	0	94
88 292-665 CC Juv Drug Ct	73,852	0.22%	67	0	67	0	67
89 292-668 CC Juv Justice	91,320	0.27%	83	0	83	0	83
90 295 Airport Fund	535,102	1.57%	485	0	485	2	488
91 296 Juv Continuum of Care	13,483	0.04%	12	0	12	0	12
92 297 Diverted Felons	9,935	0.03%	9	0	9	0	9
93 352 FOC Ren Debt Relocations	86,644	0.25%	79	0	79	0	79
100 360 TM Bldg Auth 2012 Debt	396,550	1.17%	360	0	360	2	361
102 368 Thornapple Manor	1,522,306	4.48%	1,380	0	1,380	7	1,387
106 378 Little Thornapple 2019 Debt	6,825	0.02%	6	0	6	0	6
107 478 Litte Thornapple 2019 Construct	218,004	0.64%	198	0	198	1	199
112 588 Transit Fund	1,814,206	5.33%	1,645	0	1,645	8	1,653
113 595 Commissary	120,935	0.36%	110	0	110	1	110
114 660 Telephone	47,234	0.14%	43	0	43	0	43

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General Liability Allocations

Dept:11 101-865 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
115 661 Vehicle Fund	210,836	0.62%	\$191	\$0	\$191	\$1	\$192
116 676 Worker's Comp Fund	146,655	0.43%	133	0	133	1	134
117 677 Health Ins. Fund	2,116,853	6.22%	1,919	0	1,919	9	1,929
118 678 Disability Fund	76,454	0.22%	69	0	69	0	70
119 680 Fringe Benefit Fund	50,423	0.15%	46	0	46	0	46
120 681 Life Ins. Fund	57,752	0.17%	52	0	52	0	53
121 682 Retirement Fund	2,818,290	8.29%	2,555	0	2,555	13	2,568
122 683 Dental/Optical	61,735	0.18%	56	0	56	0	56
123 684 Unemployment	10,320	0.03%	9	0	9	0	9
129 843 Gun Lake Weed Assess	88,723	0.26%	80	0	80	0	81
130 851 Drain Debt	29,788	0.09%	27	0	27	0	27
131 852 Algonquin Lake Maintenance Func	1,001	0.00%	1	0	1	0	1
132 Mental Health	154,500	0.45%	140	0	140	1	141
Subtotal	34,008,424	100.00%	30,832	0	30,832	138	30,970
Direct Bills					0		0
Total					\$30,832		\$30,970

Basis Units: Dollar Value of Expenditures
Source: Audit

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Public Officials Allocations

Dept:11 101-865 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.47	0.99%	\$488	\$0	\$488	\$0	\$488
5 101-215 Clerk	7.01	2.82%	1,385	0	1,385	0	1,385
6 101-243 Land Information Services	4.17	1.68%	824	0	824	0	824
7 101-253 Treasurer	2.96	1.19%	585	0	585	0	585
8 101-265/266 Buildings & Grounds	5.22	2.10%	1,031	0	1,031	0	1,031
10 101-334 Court Security	4.00	1.61%	790	0	790	0	790
14 101-101 Bd of Commissioners	3.41	1.37%	674	0	674	3	677
15 101-140 Trial Court Criminal & Civil	15.80	6.36%	3,121	0	3,121	16	3,136
17 101-148 Family Division	6.47	2.61%	1,278	0	1,278	6	1,284
20 101-225 Equalization	2.00	0.81%	395	0	395	2	397
21 101-229 Prosecutor / Crime Victim	8.00	3.22%	1,580	0	1,580	8	1,588
24 101-236 Register of Deeds	4.12	1.66%	814	0	814	4	818
27 101-275 Drain Commissioner	2.35	0.95%	464	0	464	2	466
29 101-301 Sheriff's Dept	33.71	13.57%	6,658	0	6,658	33	6,692
30 101-317 Snowmobile Enforcement	0.01	0.00%	2	0	2	0	2
31 101-331 Marine Law	2.98	1.20%	589	0	589	3	592
32 101-333 Road Patrol	1.01	0.41%	199	0	199	1	200
33 101-351 Jail	23.42	9.43%	4,626	0	4,626	23	4,649
34 101-355 Sheriff-Animal Control	1.00	0.40%	198	0	198	1	199
35 101-400 Planning	3.00	1.21%	593	0	593	3	596
36 101-426 Emergency Management	1.00	0.40%	198	0	198	1	199
37 101-430 Animal Control	3.19	1.28%	630	0	630	3	633
48 205 Central Dispatch	18.11	7.29%	3,577	0	3,577	18	3,595
49 208 Charlton Park Fund	5.56	2.24%	1,098	0	1,098	5	1,104
50 215 Friend of the Court	14.79	5.96%	2,921	0	2,921	15	2,936
58 236 Remonumentation Fund	0.41	0.17%	81	0	81	0	81
63 250 Park & Rec Fund	0.56	0.23%	111	0	111	1	111
70 261 Indigent Defense	2.00	0.81%	395	0	395	2	397
71 264 Concealed Pistol Licensing	0.11	0.04%	22	0	22	0	22
74 267 Crime Victim Rights	1.00	0.40%	198	0	198	1	199
76 275 Comm on Aging	28.50	11.48%	5,629	0	5,629	28	5,657
78 277 Middleville Police Serv	3.00	1.21%	593	0	593	3	596
79 281 Swift & Sure Sanctions	1.55	0.62%	306	0	306	2	308
80 282 56B Sobriety Court	1.25	0.50%	247	0	247	1	248
81 283 Comm Corrections	0.65	0.26%	128	0	128	1	129
82 285 Adult Drug Court	1.55	0.62%	306	0	306	2	308
86 292-992 Child Care Fund	2.98	1.20%	589	0	589	3	592
87 292-664 CC Wrap Around	1.18	0.48%	233	0	233	1	234
88 292-665 CC Juv Drug Ct	0.96	0.39%	190	0	190	1	191
89 292-668 CC Juv Justice	1.00	0.40%	198	0	198	1	199
112 588 Transit Fund	25.90	10.43%	5,116	0	5,116	25	5,141

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Public Officials Allocations

Dept:11 101-865 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	248.36	100.00%	49,056	0	49,056	219	49,275
Direct Bills					0		0
<hr/>							
Total					\$49,056		\$49,275
<hr/>							
Basis Units: Full-Time Equivalents (FTEs)							
Source: Payroll							

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Vehicle Allocations

Dept:11 101-865 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-243 Land Information Services	1	1.18%	\$901	\$0	\$901	\$0	\$901
8 101-265/266 Buildings & Grounds	1	1.18%	901	0	901	0	901
15 101-140 Trial Court Criminal & Civil	8	9.41%	7,205	0	7,205	33	7,238
20 101-225 Equalization	1	1.18%	901	0	901	4	905
27 101-275 Drain Commissioner	1	1.18%	901	0	901	4	905
29 101-301 Sheriff's Dept	35	41.18%	31,521	0	31,521	144	31,665
33 101-351 Jail	1	1.18%	901	0	901	4	905
34 101-355 Sheriff-Animal Control	1	1.18%	901	0	901	4	905
35 101-400 Planning	1	1.18%	901	0	901	4	905
36 101-426 Emergency Management	2	2.35%	1,801	0	1,801	8	1,809
37 101-430 Animal Control	4	4.71%	3,602	0	3,602	16	3,619
40 101-601 Health	3	3.53%	2,702	0	2,702	12	2,714
49 208 Charlton Park Fund	2	2.35%	1,801	0	1,801	8	1,809
76 275 Comm on Aging	5	5.88%	4,503	0	4,503	21	4,524
112 588 Transit Fund	19	22.35%	17,111	0	17,111	78	17,190
Subtotal	85	100.00%	76,551	0	76,551	342	76,892
Direct Bills					0		0
Total					\$76,551		\$76,892

Basis Units: Number of Vehicles
Source:

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Law Enforcement Allocations

Dept:11 101-865 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 101-301 Sheriff's Dept	1	100.00%	\$117,608	\$0	\$117,608	\$525	\$118,133
Subtotal	1	100.00%	117,608	0	117,608	525	118,133
Direct Bills					0		0
Total					\$117,608		\$118,133
Basis Units: Direct to Sheriff							
Source:							

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Employee Benefits Allocations

Dept:11 101-865 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.47	0.99%	\$265	\$0	\$265	\$0	\$265
5 101-215 Clerk	7.01	2.82%	752	0	752	0	752
6 101-243 Land Information Services	4.17	1.68%	447	0	447	0	447
7 101-253 Treasurer	2.96	1.19%	317	0	317	0	317
8 101-265/266 Buildings & Grounds	5.22	2.10%	560	0	560	0	560
10 101-334 Court Security	4.00	1.61%	429	0	429	0	429
14 101-101 Bd of Commissioners	3.41	1.37%	366	0	366	2	368
15 101-140 Trial Court Criminal & Civil	15.80	6.36%	1,695	0	1,695	8	1,703
17 101-148 Family Division	6.47	2.61%	694	0	694	3	697
20 101-225 Equalization	2.00	0.81%	215	0	215	1	216
21 101-229 Prosecutor / Crime Victim	8.00	3.22%	858	0	858	4	862
24 101-236 Register of Deeds	4.12	1.66%	442	0	442	2	444
27 101-275 Drain Commissioner	2.35	0.95%	252	0	252	1	253
29 101-301 Sheriff's Dept	33.71	13.57%	3,616	0	3,616	18	3,634
30 101-317 Snowmobile Enforcement	0.01	0.00%	1	0	1	0	1
31 101-331 Marine Law	2.98	1.20%	320	0	320	2	321
32 101-333 Road Patrol	1.01	0.41%	108	0	108	1	109
33 101-351 Jail	23.42	9.43%	2,512	0	2,512	13	2,524
34 101-355 Sheriff-Animal Control	1.00	0.40%	107	0	107	1	108
35 101-400 Planning	3.00	1.21%	322	0	322	2	323
36 101-426 Emergency Management	1.00	0.40%	107	0	107	1	108
37 101-430 Animal Control	3.19	1.28%	342	0	342	2	344
48 205 Central Dispatch	18.11	7.29%	1,942	0	1,942	10	1,952
49 208 Charlton Park Fund	5.56	2.24%	596	0	596	3	599
50 215 Friend of the Court	14.79	5.96%	1,586	0	1,586	8	1,594
58 236 Remonumentation Fund	0.41	0.17%	44	0	44	0	44
63 250 Park & Rec Fund	0.56	0.23%	60	0	60	0	60
70 261 Indigent Defense	2.00	0.81%	215	0	215	1	216
71 264 Concealed Pistol Licensing	0.11	0.04%	12	0	12	0	12
74 267 Crime Victim Rights	1.00	0.40%	107	0	107	1	108
76 275 Comm on Aging	28.50	11.48%	3,057	0	3,057	15	3,072
78 277 Middleville Police Serv	3.00	1.21%	322	0	322	2	323
79 281 Swift & Sure Sanctions	1.55	0.62%	166	0	166	1	167
80 282 56B Sobriety Court	1.25	0.50%	134	0	134	1	135
81 283 Comm Corrections	0.65	0.26%	70	0	70	0	70
82 285 Adult Drug Court	1.55	0.62%	166	0	166	1	167
86 292-992 Child Care Fund	2.98	1.20%	320	0	320	2	321
87 292-664 CC Wrap Around	1.18	0.48%	127	0	127	1	127
88 292-665 CC Juv Drug Ct	0.96	0.39%	103	0	103	1	103
89 292-668 CC Juv Justice	1.00	0.40%	107	0	107	1	108
112 588 Transit Fund	25.90	10.43%	2,778	0	2,778	14	2,792

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Employee Benefits Allocations

Dept:11 101-865 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	248.36	100.00%	26,638	0	26,638	119	26,757
Direct Bills					0		0
<hr/>							
Total					\$26,638		\$26,757
<hr/>							
Basis Units: Full-Time Equivalents (FTEs)							
Source: Payroll							

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Retirement Fund Allocations

Dept:11 101-865 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.47	1.48%	\$7,575	\$0	\$7,575	\$0	\$7,575
5 101-215 Clerk	7.01	4.21%	21,499	0	21,499	0	21,499
6 101-243 Land Information Services	4.17	2.50%	12,789	0	12,789	0	12,789
7 101-253 Treasurer	2.96	1.78%	9,078	0	9,078	0	9,078
8 101-265/266 Buildings & Grounds	5.22	3.13%	16,009	0	16,009	0	16,009
10 101-334 Court Security	4.00	2.40%	12,268	0	12,268	0	12,268
14 101-101 Bd of Commissioners	3.41	2.05%	10,458	0	10,458	55	10,513
15 101-140 Trial Court Criminal & Civil	15.80	9.48%	48,457	0	48,457	256	48,713
17 101-148 Family Division	6.47	3.88%	19,843	0	19,843	105	19,948
20 101-225 Equalization	2.00	1.20%	6,134	0	6,134	32	6,166
21 101-229 Prosecutor / Crime Victim	8.00	4.80%	24,535	0	24,535	130	24,665
24 101-236 Register of Deeds	4.12	2.47%	12,636	0	12,636	67	12,702
27 101-275 Drain Commissioner	2.35	1.41%	7,207	0	7,207	38	7,245
29 101-301 Sheriff's Dept	33.71	20.23%	103,385	0	103,385	546	103,931
30 101-317 Snowmobile Enforcement	0.01	0.01%	31	0	31	0	31
31 101-331 Marine Law	2.98	1.79%	9,139	0	9,139	48	9,188
32 101-333 Road Patrol	1.01	0.61%	3,098	0	3,098	16	3,114
33 101-351 Jail	23.42	14.06%	71,827	0	71,827	379	72,206
34 101-355 Sheriff-Animal Control	1.00	0.60%	3,067	0	3,067	16	3,083
35 101-400 Planning	3.00	1.80%	9,201	0	9,201	49	9,249
36 101-426 Emergency Management	1.00	0.60%	3,067	0	3,067	16	3,083
37 101-430 Animal Control	3.19	1.91%	9,783	0	9,783	52	9,835
50 215 Friend of the Court	14.79	8.88%	45,359	0	45,359	239	45,599
58 236 Remonumentation Fund	0.41	0.25%	1,257	0	1,257	7	1,264
78 277 Middleville Police Serv	3.00	1.80%	9,201	0	9,201	49	9,249
79 281 Swift & Sure Sanctions	1.55	0.93%	4,754	0	4,754	25	4,779
80 282 56B Sobriety Court	1.25	0.75%	3,834	0	3,834	20	3,854
81 283 Comm Corrections	0.65	0.39%	1,993	0	1,993	11	2,004
82 285 Adult Drug Court	1.55	0.93%	4,754	0	4,754	25	4,779
86 292-992 Child Care Fund	2.98	1.79%	9,139	0	9,139	48	9,188
87 292-664 CC Wrap Around	1.18	0.71%	3,619	0	3,619	19	3,638
88 292-665 CC Juv Drug Ct	0.96	0.58%	2,944	0	2,944	16	2,960
89 292-668 CC Juv Justice	1.00	0.60%	3,067	0	3,067	16	3,083

Subtotal	166.62	100.00%	511,005	0	511,005	2,280	513,285
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Direct Bills					0		0
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Total					\$511,005		\$513,285
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Basis Units: FTEs - Exc. Dispatch, Parks, COA, Transit

Source: Payroll

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Allocation Summary

Dept:11 101-865 Insurance

Department	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits	Retirement Fund	Total
3 101-175 Administration	\$0	\$278	\$488	\$0	\$0	\$265	\$7,575	\$8,606
4 101-211 Legal Counsel	0	33	0	0	0	0	0	33
5 101-215 Clerk	0	508	1,385	0	0	752	21,499	24,144
6 101-243 Land Information Services	0	313	824	901	0	447	12,789	15,273
7 101-253 Treasurer	0	195	585	0	0	317	9,078	10,175
8 101-265/266 Buildings & Grounds	0	873	1,031	901	0	560	16,009	19,374
9 101-299 Miscellaneous	0	210	0	0	0	0	0	210
10 101-334 Court Security	0	92	790	0	0	429	12,268	13,578
11 101-865 Insurance	0	363	0	0	0	0	0	363
12 101-865-1 Property Insurance	130,459	0	0	0	0	0	0	130,459
13 637 Data Processing	0	205	0	0	0	0	0	205
14 101-101 Bd of Commissioners	0	179	677	0	0	368	10,513	11,737
15 101-140 Trial Court Criminal & Civil	0	1,196	3,136	7,238	0	1,703	48,713	61,985
16 101-147 Jury Board	0	7	0	0	0	0	0	7
17 101-148 Family Division	0	731	1,284	0	0	697	19,948	22,661
18 101-151 Adult Probation	0	7	0	0	0	0	0	7
19 101-191 Elections	0	18	0	0	0	0	0	18
20 101-225 Equalization	0	209	397	905	0	216	6,166	7,893
21 101-229 Prosecutor / Crime Victim	0	723	1,588	0	0	862	24,665	27,838
23 101-230 Extraditions	0	0	0	0	0	0	0	0
24 101-236 Register of Deeds	0	244	818	0	0	444	12,702	14,209
25 101-254 Tax Tribunal	0	3	0	0	0	0	0	3
26 101-257 Co-Op Extension	0	109	0	0	0	0	0	109
27 101-275 Drain Commissioner	0	174	466	905	0	253	7,245	9,044
28 101-280 Soil Conservation	0	29	0	0	0	0	0	29
29 101-301 Sheriff's Dept	0	2,860	6,692	31,665	118,133	3,634	103,931	266,914
30 101-317 Snowmobile Enforcement	0	0	2	0	0	1	31	34
31 101-331 Marine Law	0	114	592	0	0	321	9,188	10,215
32 101-333 Road Patrol	0	111	200	0	0	109	3,114	3,534
33 101-351 Jail	0	2,069	4,649	905	0	2,524	72,206	82,353
34 101-355 Sheriff-Animal Control	0	75	199	905	0	108	3,083	4,369
35 101-400 Planning	0	241	596	905	0	323	9,249	11,314
36 101-426 Emergency Management	0	121	199	1,809	0	108	3,083	5,320
37 101-430 Animal Control	0	375	633	3,619	0	344	9,835	14,806
38 101-441 DPW	0	13	0	0	0	0	0	13
40 101-601 Health	0	402	0	2,714	0	0	0	3,117
41 101-631 Substance Abuse	0	68	0	0	0	0	0	68
43 101-681 Veterans Burial	0	28	0	0	0	0	0	28
44 101-682 Veterans Counselor	0	35	0	0	0	0	0	35
45 101-689 Soldiers & Sailors	0	5	0	0	0	0	0	5
46 101-999 Appropriations	0	176	0	0	0	0	0	176

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Allocation Summary

Dept:11 101-865 Insurance

Department	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits	Retirement Fund	Total
48 205 Central Dispatch	\$0	\$1,632	\$3,595	\$0	\$0	\$1,952	\$0	\$7,179
49 208 Charlton Park Fund	0	506	1,104	1,809	0	599	0	4,018
50 215 Friend of the Court	0	1,057	2,936	0	0	1,594	45,599	51,186
53 227 Animal Shelter TNR Grant 2015	0	23	0	0	0	0	0	23
54 228 Solid Waste	0	73	0	0	0	0	0	73
56 232 Animal Shelter Donations	0	56	0	0	0	0	0	56
57 233 Barry Comm Resource Net	0	2	0	0	0	0	0	2
58 236 Remonumentation Fund	0	64	81	0	0	44	1,264	1,454
61 248 Building Rehab Fund	0	281	0	0	0	0	0	281
62 249 Capital Replacement	0	38	0	0	0	0	0	38
63 250 Park & Rec Fund	0	42	111	0	0	60	0	214
64 252 Co Agriculture Preserve	0	12	0	0	0	0	0	12
66 255 EDC	0	122	0	0	0	0	0	122
67 256 ROD Automation	0	50	0	0	0	0	0	50
68 259 Local Corr Officer	0	2	0	0	0	0	0	2
69 260 Victims Services	0	2	0	0	0	0	0	2
70 261 Indigent Defense	0	456	397	0	0	216	0	1,069
71 264 Concealed Pistol Licensing	0	7	22	0	0	12	0	40
74 267 Crime Victim Rights	0	62	199	0	0	108	0	368
75 269 Law Library	0	20	0	0	0	0	0	20
76 275 Comm on Aging	0	1,615	5,657	4,524	0	3,072	0	14,868
77 276 CDBG	0	24	0	0	0	0	0	24
78 277 Middleville Police Serv	0	254	596	0	0	323	9,249	10,423
79 281 Swift & Sure Sanctions	0	133	308	0	0	167	4,779	5,387
80 282 56B Sobriety Court	0	122	248	0	0	135	3,854	4,359
81 283 Comm Corrections	0	102	129	0	0	70	2,004	2,305
82 285 Adult Drug Court	0	158	308	0	0	167	4,779	5,412
84 287 Mich Justice Training	0	5	0	0	0	0	0	5
85 290 Social Welfare	0	6	0	0	0	0	0	6
86 292-992 Child Care Fund	0	753	592	0	0	321	9,188	10,853
87 292-664 CC Wrap Around	0	94	234	0	0	127	3,638	4,094
88 292-665 CC Juv Drug Ct	0	67	191	0	0	103	2,960	3,321
89 292-668 CC Juv Justice	0	83	199	0	0	108	3,083	3,473
90 295 Airport Fund	0	488	0	0	0	0	0	488
91 296 Juv Continuum of Care	0	12	0	0	0	0	0	12
92 297 Diverted Felons	0	9	0	0	0	0	0	9
93 352 FOC Ren Debt Relocations	0	79	0	0	0	0	0	79
100 360 TM Bldg Auth 2012 Debt	0	361	0	0	0	0	0	361
102 368 Thornapple Manor	0	1,387	0	0	0	0	0	1,387
106 378 Little Thornapple 2019 Debt	0	6	0	0	0	0	0	6
107 478 Litte Thornapple 2019 Construct	0	199	0	0	0	0	0	199

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Allocation Summary

Dept:11 101-865 Insurance

Department	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits	Retirement Fund	Total
112 588 Transit Fund	\$0	\$1,653	\$5,141	\$17,190	\$0	\$2,792	\$0	\$26,775
113 595 Commissary	0	110	0	0	0	0	0	110
114 660 Telephone	0	43	0	0	0	0	0	43
115 661 Vehicle Fund	0	192	0	0	0	0	0	192
116 676 Worker's Comp Fund	0	134	0	0	0	0	0	134
117 677 Health Ins. Fund	0	1,929	0	0	0	0	0	1,929
118 678 Disability Fund	0	70	0	0	0	0	0	70
119 680 Fringe Benefit Fund	0	46	0	0	0	0	0	46
120 681 Life Ins. Fund	0	53	0	0	0	0	0	53
121 682 Retirement Fund	0	2,568	0	0	0	0	0	2,568
122 683 Dental/Optical	0	56	0	0	0	0	0	56
123 684 Unemployment	0	9	0	0	0	0	0	9
129 843 Gun Lake Weed Assess	0	81	0	0	0	0	0	81
130 851 Drain Debt	0	27	0	0	0	0	0	27
131 852 Algonquin Lake Maintenance Func	0	1	0	0	0	0	0	1
132 Mental Health	0	141	0	0	0	0	0	141
Total	\$130,459	\$30,970	\$49,275	\$76,892	\$118,133	\$26,757	\$513,285	\$945,770

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101-865 PROPERTY INSURANCE
Nature and Extent of Service

This schedule details the portion of the MMRMA premium identified as the Property Insurance Premium in the 101-865 Insurance Schedule (Dept. 11) of this plan. This schedule identifies the following facilities as covered by the Property Insurance and allocates the proportionate share of the premium to the occupants of the facilities either on the assigned square footage or directly to the single occupants. The facilities include:

- **Courthouse**
- **Annex**
- **Courts and Law Building**
- **Health Building**
- **County Jail**
- **Tyden Center / Old Library**

The balance of the property insurance cost is allocated to the individual departments or programs housed in single-occupant facilities.

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

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

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A. Department Costs

Dept:12 101-865-1 Property Insurance

Description		Amount	General Admin	Courthouse	Annex	Courts & Law	Health	County Jail	Old Library	Other Buildings
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		0	0	0	0	0	0	0	0	0
Department Cost Total		0	0	0	0	0	0	0	0	0
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		0	0	0	0	0	0	0	0	0
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0

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B. Incoming Costs - (Default Spread Custom%)

Dept:12 101-865-1 Property Insurance

Department	First Incoming	Second Incoming	Courthouse	Annex	Courts & Law	Health	County Jail	Old Library	Other Buildings
9 Cost Plan	\$1,094	\$95	\$200	\$14	\$131	\$85	\$81	\$17	\$662
Subtotal - 101-299 Miscellaneous	1,094	95	200	14	131	85	81	17	662
11 Property	129,880	579	21,939	1,492	14,385	9,320	8,842	1,833	72,647
Subtotal - 101-865 Insurance	129,880	579	21,939	1,492	14,385	9,320	8,842	1,833	72,647
Total Incoming	130,973	674	22,139	1,506	14,516	9,405	8,923	1,850	73,309
C. Total Allocated		\$131,647	\$22,139	\$1,506	\$14,516	\$9,405	\$8,923	\$1,850	\$73,309
			16.82%	1.14%	11.03%	7.14%	6.78%	1.40%	55.69%

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Courthouse Allocations

Dept:12 101-865-1 Property Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	848	7.53%	\$1,659	\$0	\$1,659	\$0	\$1,659
5 101-215 Clerk	1,471	13.07%	2,878	0	2,878	0	2,878
7 101-253 Treasurer	744	6.61%	1,456	0	1,456	0	1,456
8 101-265/266 Buildings & Grounds	200	1.78%	391	0	391	0	391
10 101-334 Court Security	240	2.13%	470	0	470	0	470
14 101-101 Bd of Commissioners	810	7.20%	1,585	0	1,585	12	1,597
15 101-140 Trial Court Criminal & Civil	4,472	39.73%	8,750	0	8,750	65	8,815
20 101-225 Equalization	570	5.06%	1,115	0	1,115	8	1,124
24 101-236 Register of Deeds	760	6.75%	1,487	0	1,487	11	1,498
27 101-275 Drain Commissioner	546	4.85%	1,068	0	1,068	8	1,076
35 101-400 Planning	596	5.29%	1,166	0	1,166	9	1,175
Subtotal	11,257	100.00%	22,026	0	22,026	113	22,139
Direct Bills					0		0
Total					\$22,026		\$22,139

Basis Units: Assigned Square Footage
Source: Floor Plans

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Annex Allocations

Dept:12 101-865-1 Property Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-253 Treasurer	105	3.69%	\$55	\$0	\$55	\$0	\$55
8 101-265/266 Buildings & Grounds	2,743	96.31%	1,443	0	1,443	0	1,443
##### 2nd Allocation Orphans	0	0.00%	0	0	0	8	8
Subtotal	2,848	100.00%	1,498	0	1,498	8	1,506
Direct Bills					0		0
Total					\$1,498		\$1,506
Basis Units: Assigned Square Footage							
Source: Floor Plans							

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Courts & Law Allocations

Dept:12 101-865-1 Property Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265/266 Buildings & Grounds	864	3.83%	\$553	\$0	\$553	\$0	\$553
10 101-334 Court Security	375	1.66%	240	0	240	0	240
15 101-140 Trial Court Criminal & Civil	5,388	23.88%	3,449	0	3,449	19	3,468
17 101-148 Family Division	5,698	25.26%	3,648	0	3,648	20	3,668
18 101-151 Adult Probation	2,848	12.62%	1,823	0	1,823	10	1,833
21 101-229 Prosecutor / Crime Victim	2,220	9.84%	1,421	0	1,421	8	1,429
70 261 Indigent Defense	639	2.83%	409	0	409	2	411
75 269 Law Library	240	1.06%	154	0	154	1	154
81 283 Comm Corrections	230	1.02%	147	0	147	1	148
82 285 Adult Drug Court	298	1.32%	191	0	191	1	192
86 292-992 Child Care Fund	670	2.97%	429	0	429	2	431
87 292-664 CC Wrap Around	120	0.53%	77	0	77	0	77
89 292-668 CC Juv Justice	336	1.49%	215	0	215	1	216
133 Other	2,633	11.67%	1,686	0	1,686	9	1,695
Subtotal	22,559	100.00%	14,441	0	14,441	74	14,516
Direct Bills					0		0
Total					\$14,441		\$14,516
Basis Units: Assigned Square Footage							
Source: Floor Plans							

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Health Allocations

Dept:12 101-865-1 Property Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40 101-601 Health	1	100.00%	\$9,357	\$0	\$9,357	\$48	\$9,405
Subtotal	1	100.00%	9,357	0	9,357	48	9,405
Direct Bills					0		0
Total					\$9,357		\$9,405
Basis Units: Direct to Health							
Source:							

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County Jail Allocations

Dept:12 101-865-1 Property Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 101-301 Sheriff's Dept	10,261	82.57%	\$7,330	\$0	\$7,330	\$38	\$7,368
33 101-351 Jail	2,166	17.43%	1,547	0	1,547	8	1,555
Subtotal	12,427	100.00%	8,877	0	8,877	46	8,923
Direct Bills					0		0
Total					\$8,877		\$8,923
Basis Units: Assigned Square Footage							
Source: Floor Plans							

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Old Library Allocations

Dept:12 101-865-1 Property Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-243 Land Information Services	1,125.00	9.02%	\$166	\$0	\$166	\$0	\$166
8 101-265/266 Buildings & Grounds	4,408.40	35.35%	651	0	651	0	651
13 637 Data Processing	4,240.20	34.00%	626	0	626	6	631
24 101-236 Register of Deeds	256.00	2.05%	38	0	38	0	38
26 101-257 Co-Op Extension	2,035.00	16.32%	300	0	300	3	303
35 101-400 Planning	405.00	3.25%	60	0	60	1	60
Subtotal	12,469.60	100.00%	1,840	0	1,840	9	1,850
Direct Bills					0		0
Total					\$1,840		\$1,850

Basis Units: Assigned Square Footage
Source: Floor Plans

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Other Buildings Allocations

Dept:12 101-865-1 Property Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265/266 Buildings & Grounds	105.76	0.16%	\$119	\$0	\$119	\$0	\$119
34 101-355 Sheriff-Animal Control	742.99	1.15%	837	0	837	4	842
48 205 Central Dispatch	3,798.86	5.87%	4,281	0	4,281	22	4,304
49 208 Charlton Park Fund	10,017.34	15.48%	11,290	0	11,290	58	11,348
50 215 Friend of the Court	3,245.26	5.01%	3,658	0	3,658	19	3,676
59 244 Comm on Aging Building	1,984.59	3.07%	2,237	0	2,237	12	2,248
60 247 Thornapple Namor Depr Fund	41,361.58	63.92%	46,616	0	46,616	240	46,856
112 588 Transit Fund	1,521.30	2.35%	1,715	0	1,715	9	1,723
132 Mental Health	1,934.81	2.99%	2,181	0	2,181	11	2,192
Subtotal	64,712.49	100.00%	72,933	0	72,933	375	73,309
Direct Bills					0		0
Total					\$72,933		\$73,309

Basis Units: Dollar Value of Covered Buildings
Source:

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Allocation Summary

Dept:12 101-865-1 Property Insurance

Department	Courthouse	Annex	Courts & Law	Health	County Jail	Old Library	Other Buildings	Total
3 101-175 Administration	\$1,659	\$0	\$0	\$0	\$0	\$0	\$0	\$1,659
5 101-215 Clerk	2,878	0	0	0	0	0	0	2,878
6 101-243 Land Information Services	0	0	0	0	0	166	0	166
7 101-253 Treasurer	1,456	55	0	0	0	0	0	1,511
8 101-265/266 Buildings & Grounds	391	1,443	553	0	0	651	119	3,157
10 101-334 Court Security	470	0	240	0	0	0	0	710
13 637 Data Processing	0	0	0	0	0	631	0	631
14 101-101 Bd of Commissioners	1,597	0	0	0	0	0	0	1,597
15 101-140 Trial Court Criminal & Civil	8,815	0	3,468	0	0	0	0	12,283
17 101-148 Family Division	0	0	3,668	0	0	0	0	3,668
18 101-151 Adult Probation	0	0	1,833	0	0	0	0	1,833
20 101-225 Equalization	1,124	0	0	0	0	0	0	1,124
21 101-229 Prosecutor / Crime Victim	0	0	1,429	0	0	0	0	1,429
24 101-236 Register of Deeds	1,498	0	0	0	0	38	0	1,536
26 101-257 Co-Op Extension	0	0	0	0	0	303	0	303
27 101-275 Drain Commissioner	1,076	0	0	0	0	0	0	1,076
29 101-301 Sheriff's Dept	0	0	0	0	7,368	0	0	7,368
33 101-351 Jail	0	0	0	0	1,555	0	0	1,555
34 101-355 Sheriff-Animal Control	0	0	0	0	0	0	842	842
35 101-400 Planning	1,175	0	0	0	0	60	0	1,235
40 101-601 Health	0	0	0	9,405	0	0	0	9,405
48 205 Central Dispatch	0	0	0	0	0	0	4,304	4,304
49 208 Charlton Park Fund	0	0	0	0	0	0	11,348	11,348
50 215 Friend of the Court	0	0	0	0	0	0	3,676	3,676
59 244 Comm on Aging Building	0	0	0	0	0	0	2,248	2,248
60 247 Thornapple Namor Depr Fund	0	0	0	0	0	0	46,856	46,856
70 261 Indigent Defense	0	0	411	0	0	0	0	411
75 269 Law Library	0	0	154	0	0	0	0	154
81 283 Comm Corrections	0	0	148	0	0	0	0	148
82 285 Adult Drug Court	0	0	192	0	0	0	0	192
86 292-992 Child Care Fund	0	0	431	0	0	0	0	431
87 292-664 CC Wrap Around	0	0	77	0	0	0	0	77
89 292-668 CC Juv Justice	0	0	216	0	0	0	0	216
112 588 Transit Fund	0	0	0	0	0	0	1,723	1,723
132 Mental Health	0	0	0	0	0	0	2,192	2,192
133 Other	0	0	1,695	0	0	0	0	1,695
##### 2nd Allocation Orphans	0	8	0	0	0	0	0	8
Total	\$22,139	\$1,506	\$14,516	\$9,405	\$8,923	\$1,850	\$73,309	\$131,647

Barry County, Michigan
2 CFR Part 200 Federal Cost Allocation Plan

CY 2019
10/22/20

FUND 637 DATA PROCESSING
Nature and Extent of Service

Data Processing services help a broad variety of departments and programs deliver fast, efficient services using technology to audit the handling of large volumes of data and high-speed communications. The Data Processing Fund (637) accounts for the County's DP equipment, software, supplies, and maintenance.

- **Computer Services** - The general costs, including depreciation of equipment and software, which benefit all users and the network infrastructure are identified and allocated to all users based on the number of PCs connected to the network in each department.
- **Department Specific Equipment** - Costs identified as benefitting specific departments, including current year depreciation of capitalized equipment purchased for the use of individual departments, are allocated to based on dollar amounts of identified costs.

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

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

Barry County, Michigan
2 CFR Part 200 Federal Cost Allocation Plan

CY 2019
10/22/20

A. Department Costs

Dept:13 637 Data Processing

Description		Amount	General Admin	Computer Services	Dept Specific Equipment
Personnel Costs					
Salaries	S	0	0	0	0
Salary % Split			.00%	.00%	.00%
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
Services & Supplies Cost					
Depreciation	P	0	0	0	0
727-000 Office Supplies	P	7,226	0	7,226	0
732-020 Software Support Contracts	P	13,403	0	13,403	0
807-000 Dues-Subscriptions	P	25,856	0	25,856	0
816-040 Computer Consultant	P	24,400	0	24,400	0
851-000 Telephone & Fax	P	3,725	0	3,725	0
861-000 Travel	P	972	0	972	0
932-000 Equipment Repairs & Maint	P	3,454	0	3,454	0
957-000 Employee Training	P	185	0	185	0
960-000 Miscellaneous Expenses	P	707	0	707	0
976-020 Depreciation	P	72,017	0	54,966	17,051
980-000 Office Equipment & Furniture	P	0	0	0	0
980-030 Hardware Replacement	P	53,370	0	53,370	0
980-040 Computer Implementation	P	16,298	0	16,298	0
980-050 Computer/Capital	P	3,394	0	3,394	0
Subtotal - Services & Supplies		225,009	0	207,958	17,051
Department Cost Total		225,009	0	207,958	17,051
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		225,009	0	207,958	17,051
General Admin Distribution			0	0	0
Grand Total		\$225,009		\$207,958	\$17,051

Barry County, Michigan
2 CFR Part 200 Federal Cost Allocation Plan

CY 2019
10/22/20

B. Incoming Costs - (Default Spread Expense%)

Dept:13 637 Data Processing

Department	First Incoming	Second Incoming	Computer Services	Dept Specific Equipment
1 Tyden Center / Old Library	\$8,693	\$31	\$8,063	\$661
Subtotal - Building Depreciation	8,693	31	8,063	661
3 County Coordination	1,000	202	1,111	91
3 Financial Reporting/Accounting	835	169	928	76
Subtotal - 101-175 Administration	1,836	371	2,039	167
5 Accounting	227	43	250	20
Subtotal - 101-215 Clerk	227	43	250	20
7 Non-General Fund Revenues	29	5	32	3
Subtotal - 101-253 Treasurer	29	5	32	3
8 Tyden Center / Old Library	16,637	3,790	18,879	1,548
Subtotal - 101-265/266 Buildings & Grc	16,637	3,790	18,879	1,548
9 Audit	308	8	292	24
9 Cost Plan	156	14	157	13
9 Accounting	27	1	26	2
Subtotal - 101-299 Miscellaneous	491	22	474	39
11 General Liability	204	1	189	16
Subtotal - 101-865 Insurance	204	1	189	16
12 Old Library	626	6	584	48
Subtotal - 101-865-1 Property Insuranc	626	6	584	48
Total Incoming	28,743	4,269	30,510	2,502
C. Total Allocated		\$258,020	\$238,468	\$19,553
		92.42%	7.58%	

Barry County, Michigan
2 CFR Part 200 Federal Cost Allocation Plan

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10/22/20

Computer Services Allocations

Dept:13 637 Data Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	3	1.96%	\$4,598	\$0	\$4,598	\$0	\$4,598
5 101-215 Clerk	9	5.88%	13,795	0	13,795	0	13,795
6 101-243 Land Information Services	4	2.61%	6,131	0	6,131	0	6,131
8 101-265/266 Buildings & Grounds	2	1.31%	3,066	0	3,066	0	3,066
14 101-101 Bd of Commissioners	1	0.65%	1,533	0	1,533	29	1,562
15 101-140 Trial Court Criminal & Civil	25	16.34%	38,321	0	38,321	731	39,051
17 101-148 Family Division	18	11.76%	27,591	0	27,591	526	28,117
20 101-225 Equalization	4	2.61%	6,131	0	6,131	117	6,248
22 Prosecutor DP	14	9.15%	21,460	0	21,460	409	21,869
24 101-236 Register of Deeds	8	5.23%	12,263	0	12,263	234	12,496
27 101-275 Drain Commissioner	2	1.31%	3,066	0	3,066	58	3,124
29 101-301 Sheriff's Dept	25	16.34%	38,321	0	38,321	731	39,051
33 101-351 Jail	11	7.19%	16,861	0	16,861	321	17,183
35 101-400 Planning	3	1.96%	4,598	0	4,598	88	4,686
36 101-426 Emergency Management	1	0.65%	1,533	0	1,533	29	1,562
51 Friend of the Court - DP	16	10.46%	24,525	0	24,525	468	24,993
70 261 Indigent Defense	2	1.31%	3,066	0	3,066	58	3,124
82 285 Adult Drug Court	5	3.27%	7,664	0	7,664	146	7,810
Subtotal	153	100.00%	234,522	0	234,522	3,945	238,468
Direct Bills					0		0
Total					\$234,522		\$238,468

Basis Units: # of PCs on Network
Source: IT Equipment Inventory

Barry County, Michigan
2 CFR Part 200 Federal Cost Allocation Plan

CY 2019
10/22/20

Dept Specific Equipment Allocations

Dept:13 637 Data Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-215 Clerk	1,475	8.65%	\$1,663	\$0	\$1,663	\$0	\$1,663
15 101-140 Trial Court Criminal & Civil	9,199	53.95%	10,374	0	10,374	191	10,565
22 Prosecutor DP	1,952	11.45%	2,201	0	2,201	41	2,242
27 101-275 Drain Commissioner	3,607	21.15%	4,068	0	4,068	75	4,143
35 101-400 Planning	818	4.80%	922	0	922	17	939
Subtotal	17,051	100.00%	19,229	0	19,229	324	19,553
Direct Bills					0		0
Total					\$19,229		\$19,553

Basis Units: \$ identified costs
Source: Financial reports

Barry County, Michigan
2 CFR Part 200 Federal Cost Allocation Plan

CY 2019
10/22/20

Allocation Summary

Dept:13 637 Data Processing

Department	Computer Services	Dept Specific Equipment	Total
3 101-175 Administration	\$4,598	\$0	\$4,598
5 101-215 Clerk	13,795	1,663	15,459
6 101-243 Land Information Services	6,131	0	6,131
8 101-265/266 Buildings & Grounds	3,066	0	3,066
14 101-101 Bd of Commissioners	1,562	0	1,562
15 101-140 Trial Court Criminal & Civil	39,051	10,565	49,616
17 101-148 Family Division	28,117	0	28,117
20 101-225 Equalization	6,248	0	6,248
22 Prosecutor DP	21,869	2,242	24,111
24 101-236 Register of Deeds	12,496	0	12,496
27 101-275 Drain Commissioner	3,124	4,143	7,267
29 101-301 Sheriff's Dept	39,051	0	39,051
33 101-351 Jail	17,183	0	17,183
35 101-400 Planning	4,686	939	5,626
36 101-426 Emergency Management	1,562	0	1,562
51 Friend of the Court - DP	24,993	0	24,993
70 261 Indigent Defense	3,124	0	3,124
82 285 Adult Drug Court	7,810	0	7,810
Total	\$238,468	\$19,553	\$258,020



Section 6: Internal Service Funds Reconciliation

BARRY COUNTY, MICHIGAN
INTERNAL SERVICE FUNDS
Year Ending December 31, 2019

	Data Processing	Telephone	Vehicle	Workers' Compensation	Health Insurance	Disability	Fringe Benefits	Life Insurance	Retirement	Dental and Optical	Unemployment	Total
Operating revenue												
Charges for Service	\$ -	\$ 42,218		\$ 188,972	\$ 2,086,298	\$ 63,314	\$ 174,862	\$ 58,822	\$ 2,193,728	\$ 59,361	\$ 26,832	\$ 4,894,407
Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	-	42,218	-	188,972	2,086,298	63,314	174,862	58,822	2,193,728	59,361	26,832	4,894,407
Operating expenses												
Operations	152,990	47,234	49,320	146,655	2,116,853	76,454	50,423	57,752	2,818,290	61,735	10,320	5,588,026
Depreciation	72,017	-	161,516	-	-	-	-	-	-	-	-	233,533
Other expenses	-	-	-	-	-	-	-	-	-	-	-	-
Total operating expenses	225,007	47,234	210,836	146,655	2,116,853	76,454	50,423	57,752	2,818,290	61,735	10,320	5,821,559
Operating income (loss)	(225,007)	(5,016)	(210,836)	42,317	(30,555)	(13,140)	124,439	1,070	(624,562)	(2,374)	16,512	(927,152)
Non-operating revenue												
Interest revenue	-	-	-	-	-	-	21,389	-	-	-	-	21,389
Gain (Loss) on sale of capital assets	-	-	18,549	-	-	-	-	-	-	-	-	18,549
Other revenues	3,072	-	6,957	423	-	-	11,885	443	-	-	-	22,780
Total nonoperating revenues	3,072	-	25,506	423	-	-	33,274	443	-	-	-	62,718
Income (loss) before transfers	(221,935)	(5,016)	(185,330)	42,740	(30,555)	(13,140)	157,713	1,513	(624,562)	(2,374)	16,512	(864,434)
Transfers												
Transfers in	263,482	-	-	-	27,191	-	-	3,000	570,368	-	-	864,041
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total Transfers	263,482	-	-	-	27,191	-	-	3,000	570,368	-	-	864,041
Change in net assets	41,547	(5,016)	(185,330)	42,740	(3,364)	(13,140)	157,713	4,513	(54,194)	(2,374)	16,512	(393)
Net assets, beginning of year	1,692,450	48,067	1,607,053	76,455	349,846	240,503	1,468,217	2,029	71,695	102,092	257,732	5,916,139
Net assets, end of year	\$ 1,733,997	\$ 43,051	\$ 1,421,723	\$ 119,195	\$ 346,482	\$ 227,363	\$ 1,625,930	\$ 6,542	\$ 17,501	\$ 99,718	\$ 274,244	\$ 5,915,746
Net Position												
Investment in Capital Assets	441,176	-	419,979	-	-	-	-	-	-	-	-	861,155
Unrestricted	1,292,821	43,051	1,001,744	119,195	346,482	227,363	1,625,930	6,542	17,501	99,718	274,244	5,054,591
Total Net Position	\$ 1,733,997	\$ 43,051	\$ 1,421,723	\$ 119,195	\$ 346,482	\$ 227,363	\$ 1,625,930	\$ 6,542	\$ 17,501	\$ 99,718	\$ 274,244	\$ 5,915,746
Prior year cumulative adjustments	(2,487,899)	(125,981)	(3,105,352)	(321,607)	(1,356,562)	(179,474)	(1,359,007)	(3,936)	(5,360,785)	(37,112)	(3,764)	(14,341,479)
Current Year Adjustment	(263,482)	-	-	-	(27,191)	-	-	(3,000)	(570,368)	-	-	(864,041)
2 CFR, Part 200 Total Adjustments	(2,751,381)	(125,981)	(3,105,352)	(321,607)	(1,383,753)	(179,474)	(1,359,007)	(6,936)	(5,931,153)	(37,112)	(3,764)	(15,205,520)
Federal 2 CFR, Part 200 Adjusted R.E. (Unrestricted Less 2 CFR Adjustments)	(1,458,560)	(82,930)	(2,103,608)	(202,412)	(1,037,271)	47,889	266,923	(394)	(5,913,652)	62,606	270,480	(10,150,929)
Sixty days operating expenses	25,498	7,872	8,220	24,443	352,809	12,742	8,404	9,625	469,715	10,289	1,720	931,338
Excess reserves	(1,484,058)	(90,802)	(2,111,828)	(226,855)	(1,390,080)	35,147	258,519	(10,019)	(6,383,367)	52,317	268,760	(11,082,267)
Excess months of WCR	(116.40)	(23.07)	(513.83)	(18.56)	(7.88)	5.52	61.52	(2.08)	(27.18)	10.17	312.51	

Barry County
Combining Statement of Net Position
Internal Service Funds
December 31, 2019

	Internal Service					
	Data Processing	Telephone	Vehicle Fund	Workers' Compensation Fund	Health Insurance	Disability Fund
ASSETS						
<i>Current Assets</i>						
Cash and investments	\$ 1,304,590	\$ 43,051	\$ 1,001,744	\$ 119,195	\$ 346,482	\$ 230,499
Total Current Assets	1,304,590	43,051	1,001,744	119,195	346,482	230,499
<i>Noncurrent Assets</i>						
Capital assets not being depreciated	164,983	--	--	--	--	--
Capital assets being depreciated, net	276,193	--	419,979	--	--	--
Total Assets	1,745,766	43,051	1,421,723	119,195	346,482	230,499
LIABILITIES						
<i>Current Liabilities</i>						
Accounts payable	11,769	--	--	--	--	--
Accrued liabilities	--	--	--	--	--	3,136
Total Current Liabilities	11,769	--	--	--	--	3,136
<i>Noncurrent Liabilities</i>						
Total Liabilities	11,769	--	--	--	--	3,136
NET POSITION						
Investment in capital assets	441,176	--	419,979	--	--	--
<i>Unrestricted</i>	1,292,821	43,051	1,001,744	119,195	346,482	227,363
Total Net Position	\$ 1,733,997	\$ 43,051	\$ 1,421,723	\$ 119,195	\$ 346,482	\$ 227,363

Continued...

Barry County
Combining Statement of Net Position
Internal Service Funds
December 31, 2019

	Internal Service					
	Fringe Benefit Fund	Life Insurance	Retirement	Dental and Optical	Unemployment	Total Internal Service Funds
ASSETS						
<i>Current Assets</i>						
Cash and investments	\$ 1,625,930	\$ 6,542	\$ 17,501	\$ 99,718	\$ 283,277	\$ 5,078,529
Total Current Assets	1,625,930	6,542	17,501	99,718	283,277	5,078,529
<i>Noncurrent Assets</i>						
Capital assets not being depreciated	--	--	--	--	--	164,983
Capital assets being depreciated, net	--	--	--	--	--	696,172
Total Assets	1,625,930	6,542	17,501	99,718	283,277	5,939,684
LIABILITIES						
<i>Current Liabilities</i>						
Accounts payable	--	--	--	--	9,033	20,802
Accrued liabilities	--	--	--	--	--	3,136
Total Current Liabilities	--	--	--	--	9,033	23,938
<i>Noncurrent Liabilities</i>						
Total Liabilities	--	--	--	--	9,033	23,938
NET POSITION						
Investment in capital assets	--	--	--	--	--	861,155
<i>Unrestricted</i>	1,625,930	6,542	17,501	99,718	274,244	5,054,591
Total Net Position	\$ 1,625,930	\$ 6,542	\$ 17,501	\$ 99,718	\$ 274,244	\$ 5,915,746

Concluded.

Barry County
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the year Ended December 31, 2019

	Internal Service					
	<u>Data Processing</u>	<u>Telephone</u>	<u>Vehicle Fund</u>	<u>Workers' Compensation Fund</u>	<u>Health Insurance</u>	<u>Disability Fund</u>
Operating Revenues						
Charges for services	\$ --	\$ 42,218	\$ --	\$ 188,972	\$ 2,086,298	\$ 63,314
Total Operating Revenues	<u>--</u>	<u>42,218</u>	<u>--</u>	<u>188,972</u>	<u>2,086,298</u>	<u>63,314</u>
Operating Expenses						
Operations	152,990	47,234	49,320	146,655	2,116,853	76,454
Depreciation	72,017	--	161,516	--	--	--
Total Operating Expenses	<u>225,007</u>	<u>47,234</u>	<u>210,836</u>	<u>146,655</u>	<u>2,116,853</u>	<u>76,454</u>
Operating Income (Loss)	<u>(225,007)</u>	<u>(5,016)</u>	<u>(210,836)</u>	<u>42,317</u>	<u>(30,555)</u>	<u>(13,140)</u>
Non-Operating Revenues (Expenses)						
Interest income	--	--	--	--	--	--
Gain on sale of capital assets	--	--	18,549	--	--	--
Other revenue	3,072	--	6,957	423	--	--
Net Non-Operating Revenues (Expenses)	<u>3,072</u>	<u>--</u>	<u>25,506</u>	<u>423</u>	<u>--</u>	<u>--</u>
Transfers	<u>(221,935)</u>	<u>(5,016)</u>	<u>(185,330)</u>	<u>42,740</u>	<u>(30,555)</u>	<u>(13,140)</u>
Transfers in	263,482	--	--	--	27,191	--
Transfers out	--	--	--	--	--	--
Change In Net Position	<u>41,547</u>	<u>(5,016)</u>	<u>(185,330)</u>	<u>42,740</u>	<u>(3,364)</u>	<u>(13,140)</u>
<i>Net Position at Beginning of Period</i>	<u>1,692,450</u>	<u>48,067</u>	<u>1,607,053</u>	<u>76,455</u>	<u>349,846</u>	<u>240,503</u>
Net Position at End of Period	<u>\$ 1,733,997</u>	<u>\$ 43,051</u>	<u>\$ 1,421,723</u>	<u>\$ 119,195</u>	<u>\$ 346,482</u>	<u>\$ 227,363</u>

Continued...

Barry County
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the year Ended December 31, 2019

	Internal Service					
	Fringe Benefit Fund	Life Insurance	Retirement	Dental and Optical	Unemployment	Total Internal Service Funds
Operating Revenues						
Charges for services	\$ 174,862	\$ 58,822	\$ 2,193,728	\$ 59,361	\$ 26,832	\$ 4,894,407
Total Operating Revenues	<u>174,862</u>	<u>58,822</u>	<u>2,193,728</u>	<u>59,361</u>	<u>26,832</u>	<u>4,894,407</u>
Operating Expenses						
Operations	50,423	57,752	2,818,290	61,735	10,320	5,588,026
Depreciation	--	--	--	--	--	233,533
Total Operating Expenses	<u>50,423</u>	<u>57,752</u>	<u>2,818,290</u>	<u>61,735</u>	<u>10,320</u>	<u>5,821,559</u>
Operating Income (Loss)	<u>124,439</u>	<u>1,070</u>	<u>(624,562)</u>	<u>(2,374)</u>	<u>16,512</u>	<u>(927,152)</u>
Non-Operating Revenues (Expenses)						
Interest income	21,389	--	--	--	--	21,389
Gain on sale of capital assets	--	--	--	--	--	18,549
Other revenue	11,885	443	--	--	--	22,780
Net Non-Operating Revenues (Expenses)	<u>33,274</u>	<u>443</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>62,718</u>
Transfers	<u>157,713</u>	<u>1,513</u>	<u>(624,562)</u>	<u>(2,374)</u>	<u>16,512</u>	<u>(864,434)</u>
Transfers in	--	3,000	570,368	--	--	864,041
Transfers out	--	--	--	--	--	--
Change In Net Position	157,713	4,513	(54,194)	(2,374)	16,512	(393)
<i>Net Position at Beginning of Period</i>	<u>1,468,217</u>	<u>2,029</u>	<u>71,695</u>	<u>102,092</u>	<u>257,732</u>	<u>5,916,139</u>
Net Position at End of Period	\$ 1,625,930	\$ 6,542	\$ 17,501	\$ 99,718	\$ 274,244	\$ 5,915,746

Concluded.

Barry County
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2019

	Internal Service Funds					
	Data Processing	Telephone	Vehicle Fund	Workers' Compensation Fund	Health Insurance	Disability Fund
Cash Flows from Operating Activities						
Cash received for interfund activity	\$ -	\$ 42,218	\$ -	\$ 188,972	\$ 2,086,298	\$ 63,314
Cash payments to suppliers for goods and services	(141,421)	(47,234)	(49,320)	-	-	-
Cash payments to employees for services and fringe benefits	-	-	-	(146,655)	(2,116,853)	(75,347)
Net Cash Provided (Used) by Operating Activities	(141,421)	(5,016)	(49,320)	42,317	(30,555)	(12,033)
Cash Flows from Non-capital and Related Financing Activities						
Transfers in	263,482	-	-	-	27,191	-
Other Non-operating Revenues	3,072	-	6,957	423	-	-
Net Cash Provided by Non-capital and Related Financing Activities	266,554	-	6,957	423	27,191	-
Cash Flows from Capital and Related Financing Activities						
Purchase of capital assets	(226,003)	-	(171,744)	-	-	-
Proceeds from disposal of capital assets	-	-	38,124	-	-	-
Net Cash Used by Capital and Related Financing Activities	(226,003)	-	(133,620)	-	-	-
Cash Flows from Investing Activities						
Interest income	-	-	-	-	-	-
Total Cash Flows Provided by Investing Activities	-	-	-	-	-	-
Net Increase (Decrease) in Cash and Equivalents	(100,870)	(5,016)	(175,983)	42,740	(3,364)	(12,033)
<i>Cash and Equivalents - Beginning of Year</i>	<i>1,405,460</i>	<i>48,067</i>	<i>1,177,727</i>	<i>76,455</i>	<i>349,846</i>	<i>242,532</i>
<i>Cash and Equivalents - End of Year</i>	<i>\$ 1,304,590</i>	<i>\$ 43,051</i>	<i>\$ 1,001,744</i>	<i>\$ 119,195</i>	<i>\$ 346,482</i>	<i>\$ 230,499</i>

Continued...

Barry County
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2019

	Internal Service Funds					
	Fringe Benefit Fund	Life Insurance	Retirement	Dental and Optical	Unemployment	Total Internal Service Funds
Cash Flows from Operating Activities						
Cash received for interfund activity	\$ 174,862	\$ 58,822	\$ 2,193,728	\$ 59,361	\$ 26,832	\$ 4,894,407
Cash payments to suppliers for goods and services	-	-	-	-	-	(237,975)
Cash payments to employees for services and fringe benefits	(50,423)	(57,752)	(2,957,255)	(61,735)	(4,276)	(5,470,296)
Net Cash Provided (Used) by Operating Activities	<u>124,439</u>	<u>1,070</u>	<u>(763,527)</u>	<u>(2,374)</u>	<u>22,556</u>	<u>(813,864)</u>
Cash Flows from Non-capital and Related Financing Activities						
Transfers in	-	3,000	570,368	-	-	864,041
Other Non-operating Revenues	11,885	443	-	-	-	22,780
Net Cash Provided by Non-capital and Related Financing Activities	<u>11,885</u>	<u>3,443</u>	<u>570,368</u>	<u>-</u>	<u>-</u>	<u>886,821</u>
Cash Flows from Capital and Related Financing Activities						
Purchase of capital assets	-	-	-	-	-	(397,747)
Proceeds from sale of capital assets	-	-	-	-	-	38,124
Net Cash Used by Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(359,623)</u>
Cash Flows from Investing Activities						
Interest income	21,389	-	-	-	-	21,389
Total Cash Flows Provided by Investing Activities	<u>21,389</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,389</u>
Net Increase (Decrease) in Cash and Equivalents	157,713	4,513	(193,159)	(2,374)	22,556	(265,277)
<i>Cash and Equivalents - Beginning of Year</i>	1,468,217	2,029	210,660	102,092	260,721	5,343,806
<i>Cash and Equivalents - End of Year</i>	<u>\$ 1,625,930</u>	<u>\$ 6,542</u>	<u>\$ 17,501</u>	<u>\$ 99,718</u>	<u>\$ 283,277</u>	<u>\$ 5,078,529</u>

Concluded.

Barry County
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2019

	Internal Service Funds					
	Data Processing	Telephone	Vehicle Fund	Workers' Compensation Fund	Health Insurance	Disability Fund
Reconciliation of Operating Income (Loss) to						
Net Cash Provided (Used) by Operating Activities						
Operating Income (Loss)	\$ (225,007)	\$ (5,016)	\$ (210,836)	\$ 42,317	\$ (30,555)	\$ (13,140)
Adjustments to Reconcile Operating Income (Loss) to Net						
Cash Provided (Used) by Operating Activities						
Depreciation expense	72,017	-	161,516	-	-	-
Changes in Assets and Liabilities						
Accounts payable	11,569	-	-	-	-	-
Accrued liabilities	-	-	-	-	-	1,107
Net Cash Provided (Used) by Operating Activities	<u>\$ (141,421)</u>	<u>\$ (5,016)</u>	<u>\$ (49,320)</u>	<u>\$ 42,317</u>	<u>\$ (30,555)</u>	<u>\$ (12,033)</u>

Barry County
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2019

	Internal Service Funds					
	Fringe Benefit Fund	Life Insurance	Retirement	Dental and Optical	Unemployment	Total Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities						
Operating Income (Loss)	\$ 124,439	\$ 1,070	\$ (624,562)	\$ (2,374)	\$ 16,512	\$ (927,152)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities						
Depreciation expense	-	-	-	-	-	233,533
Changes in Assets and Liabilities						
Accounts payable	-	-	(138,965)	-	6,044	(121,352)
Accrued liabilities	-	-	-	-	-	1,107
Net Cash Provided (Used) by Operating Activities	<u>\$ 124,439</u>	<u>\$ 1,070</u>	<u>\$ (763,527)</u>	<u>\$ (2,374)</u>	<u>\$ 22,556</u>	<u>\$ (813,864)</u>