



Barry County, Michigan

FEDERAL COST ALLOCATION PLAN

PREPARED UNDER 2 CFR, PART 200, "UNIFORM ADMINISTRATIVE
REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL
AWARDS"

FOR THE PERIOD ENDING DECEMBER 31, 2017

MGT Consulting Group, LLC.

Michigan Office

2343 Delta Road

Bay City, Michigan 48706

989-316-2220

www.mgtconsulting.com



Table of Contents

Section 1	Introduction
Section 2	Certification
Section 3	Organization Chart
Section 4	Reading a Cost Allocation Plan
Section 5	2 CFR Part 200 (formerly OMB A-87) Cost Allocation Plan
Section 6	Internal Service Funds Reconciliation

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 (County) based on actual expenditures for calendar year 2017. MGT of America, Inc. prepared these documents at the request of the County.

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

This document is prepared in compliance with the “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” contained in 2 CFR, Part 200 - (December 26, 2013). 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, 2017 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2019, and are allowable in accordance with the requirement of the Federal award(s) to which they apply and the federal guidelines contained in **2 CFR, Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards"** and Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated.
- (2) All costs included in this plan are properly allocated to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the costs identified.

I declare that the foregoing is true and correct.

Barry County, Michigan

Signature:

Name of Official:

MICHAEL BROWN

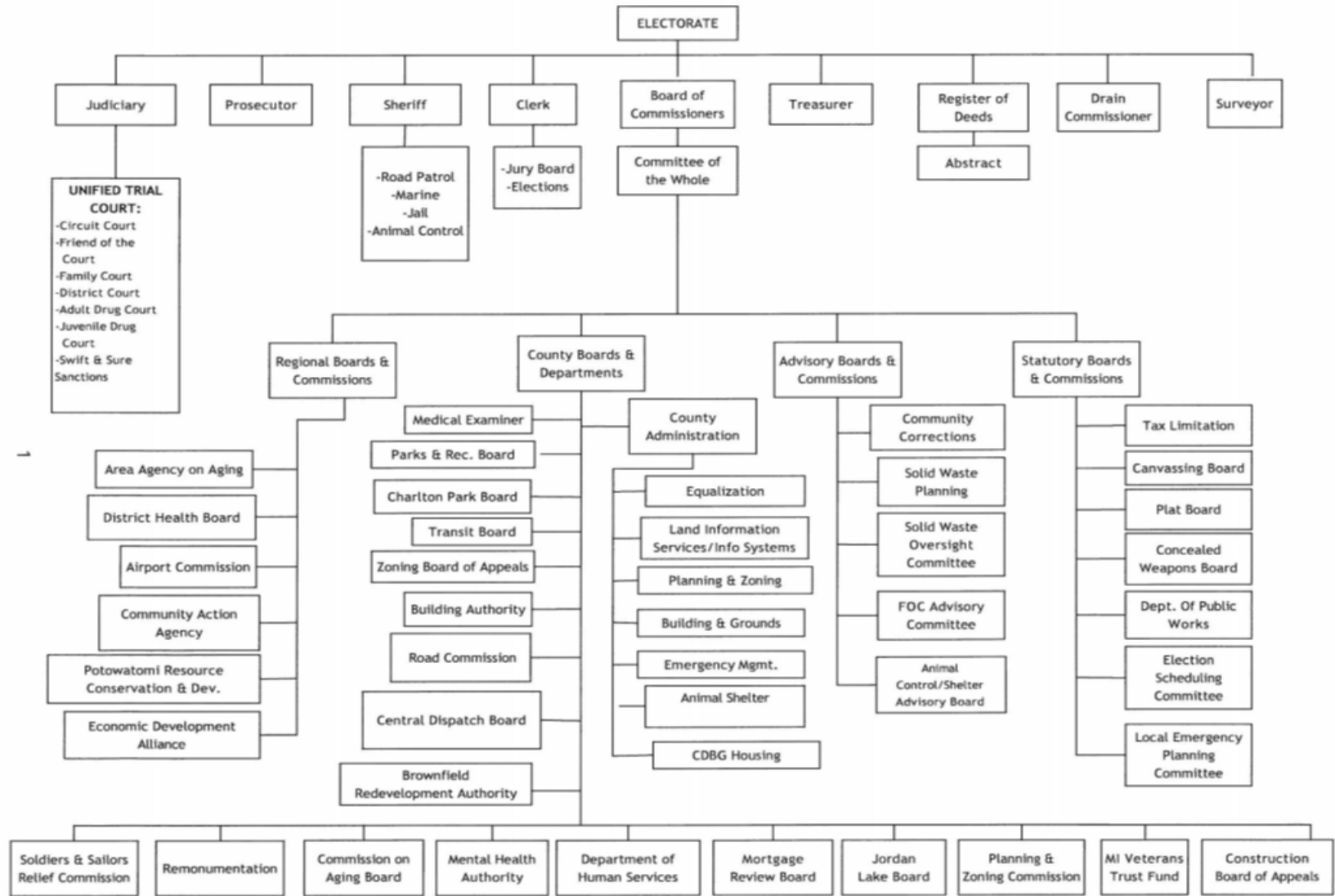
Title:

COUNTY ADMINISTRATOR

Date:

11-5-18

Section 3 Organization Chart



Section 4 Reading a Cost Allocation Plan

Reading a Cost Allocation Plan

Overview

The “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” contained in 2 CFR, Part 200 details the procedures for the preparation of the cost allocation plan. Indirect costs are those costs incurred by County departments that benefit other County departments. Examples of County indirect costs are administration, accounting and information technology.

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate division and department indirect costs for FY2017.

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

The federal guidelines include several plan types which are acceptable under the guidelines. This plan is considered a **"fixed with carry-forward"** plan. Under this procedure, total current year allocations are identified. The **"fixed cost"** amounts, which are based on the costs claimed from a prior plan, are compared and the difference is computed and identified as the **"Carry-Forward"** amount. The current allocation plus (or minus) the **"Carry-Forward"** are combined to identify the **"Proposed Costs"**. **Proposed Costs** are to be applied

to the year the plan is being used for recovery. This procedure allows the governmental unit to recover or return any over or under recoveries claimed in the year of the plan.

Sections

Table of Contents

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

Summary Schedule

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

Detail Schedules

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

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

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

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

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

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

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

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

Allocation Summary. The summary of allocated costs by function.

**Section 5 Federal Plan Prepared Under 2 CFR, Part 200
- “Uniform Administrative Requirements, Cost
Principles, and Audit Requirements for Federal
Awards”**

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

CY 2017
11/5/2018

Table of Contents

Schedule Description	Allocation Basis Units	Allocation Basis Source	Page #
Table of Contents			1
Summary Schedule			4
Carry Forward Schedule			19
Building Depreciation			23
1 Department Costs			24
1 Incoming Costs			25
1 Courthouse	Assigned Square Footage		26
1 Annex	Assigned Square Footage		27
1 Courts & Law	Assigned Square Footage		28
1 County Jail	Assigned Square Footage		29
1 FOC Building	Direct to FOC		30
1 Health Building	Direct to Health		31
1 Old Library	Assigned Square Footage		32
1 Allocation Summary			33
Equipment Depreciation			34
2 Department Costs			36
2 Incoming Costs			37
2 C & L Building Equipment	Assigned Square Footage		38
2 Courthouse	Assigned Square Footage		39
2 Former Library	Assigned Square Footage		40
2 Jail Equipment	Assigned Square Footage		41
2 Dept. Specific Equip.	Current Depreciation Amount		42
2 Data Processing Equipment	Current Depreciation Amount		43
2 Vehicles	Current Depreciation Amount		43
2 Allocation Summary			45
101-175 Administration			46
3 Department Costs			48
3 Incoming Costs			51
3 County Coordination	Dollar Value of Expenditures	Annual Audit	54
3 Accounting	Expenditure Transactions	Expenditure Transaction Detail	55
3 Risk Management	Direct to Insurance		56
3 Computer Operations	Direct to Computer Services		57
3 Personnel Management	Full-Time Equivalents (FTEs)	County Payroll	60
3 Allocation Summary			61
101-211 Legal Counsel			62
4 Department Costs			63
			64

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

CY 2017
11/5/2018

4 Incoming Costs			65
4 Labor Relations	# of Union Postitions by Dept		
4 Specific Service	Dollar Value of Legal Serv by Dept		66
4 Allocation Summary			68
101-215 Clerk			69
5 Department Costs			71
5 Incoming Costs			72
5 Payroll / Fringe	Full-Time Equivalents (FTEs)	County Payroll	75
5 Accounting	Expenditure Transactions	Expenditure Transaction Detail	
5 Gen. Govt	**Not Allocated**		78
5 Allocation Summary			79
			80
101-243 Land Information Services			82
6 Department Costs			
6 Incoming Costs			83
6 Land Info Services	# of PCs on Network		
6 Gen Govt	**Not Allocated**		84
6 Allocation Summary			86
			87
101-253 Treasurer			89
7 Department Costs			91
7 Incoming Costs			
7 General Fund Revenues	Expenditure Transactions	GL Detail	93
7 Non-General Fund Revenues	Revenue Transactions	GL Detail	
7 Gen. Govt	**Not Allocated**		96
7 Allocation Summary			98
			100
101-265 Buildings & Grounds			104
8 Department Costs			105
8 Incoming Costs			106
8 Courthouse	Assigned Square Footage		107
8 Annex	Assigned Square Footage		108
8 Courts & Law	Assigned Square Footage		109
8 FOC Building	Direct to FOC		110
8 Health Dept. Building	Direct to Health Dept.		111
8 Former Library	Assigned Square Footage		112
8 Sheriff Dept / Jail	Direct to Sheriff		113
8 Animal Shelter	Direct to Animal Shelter		114
8 Mental Health	Direct to Mental Health		
8 Other	Direct to Other		116
8 Allocation Summary			118
			120
101-299 Miscellaneous			122
9 Department Costs			123
9 Incoming Costs			124
9 Paper	FTEs of Courthouse, C & L Bldg, and FOC	County Payroll	125

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

CY 2017
11/5/2018

9 Copier Service Leases & Maint	FTEs of Courthouse, C & L Bldg, and FOC	County Payroll	128
9 Sheriff Dept Copier	Direct to Sheriff		129
9 Audit	Dollar Value of Expenditures	Annual Audit	132
9 Cost Plan	Each Central Service Dept		133
9 Accounting	Expenditure Transactions	Expenditure Transaction Detail	
9 Human Resource Admin	Full-Time Equivalents (FTEs)	County Payroll	134
9 OPEB Valuation	Full-Time Equivalents (FTEs)	County Payroll	
9 General Government	**Not Allocated**		137
9 Allocation Summary			138
101-334 Court Security			139
10 Department Costs			141
10 Incoming Costs			142
10 Court Security	Assigned Square Footage		143
10 C&L Building	Assigned Square Footage		144
10 Allocation Summary			146
101-865 Insurance			147
11 Department Costs			148
11 Incoming Costs			149
11 Property	Direct to Property Schedule		152
11 General Liability	Dollar Value of Expenditures		153
11 Public Officials	Full Time Equivalents (FTEs)		154
11 Vehicle	Number of Vehicles		155
11 Law Enforcement	Direct to Sheriff		156
11 Employee Benefits	Dollar Value of Wages		157
11 Retirement Fund	Full-Time Equivalents (FTEs)		160
11 Allocation Summary			161
101-865-1 Property Insurance			162
12 Department Costs			163
12 Incoming Costs			164
12 Courthouse	Assigned Square Footage		165
12 Annex	Assigned Square Footage		166
12 Courts & Law	Assigned Square Footage		167
12 Health	Direct to Health		168
12 County Jail	Assigned Square Footage		169
12 Old Library	Assigned Square Footage		170
12 Other Buildings	Dollar Value of Covered Buildings		171
12 Allocation Summary			172
637 Data Processing			173
13 Department Costs			174
13 Incoming Costs			175
13 Computer Services	# of PCs on Network		178
13 Audit Software	Dollar Value of Expenditures		
13 Allocation Summary			

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

CY 2017
11/5/2018

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/CRV Prosecutor/C rime Victim	101-229-1 Prosecutor DP	101-230 Extraditions
1 Building Depreciation	\$1,386	\$34,856	\$0	\$29,415	\$14,702	\$0	\$975	\$11,460	\$0	\$0
2 Equipment Depreciation	34	18,650	0	5,929	190	0	24	1,815	0	0
3 101-175 Administration	2,935	14,625	156	9,806	310	461	2,749	7,365	0	5
4 101-211 Legal Counsel	0	6,135	0	4,627	0	0	793	2,965	0	0
5 101-215 Clerk	1,765	7,158	33	5,509	69	60	982	3,795	0	1
6 101-243 Land Information Services	1,070	37,433	0	17,112	2,139	0	4,278	0	11,765	0
7 101-253 Treasurer	5,390	15,922	461	13,866	957	833	5,816	8,617	0	18
8 101-265 Buildings & Grounds	11,586	142,910	0	88,889	44,429	0	8,153	34,632	0	0
9 101-299 Miscellaneous	1,571	7,293	38	5,190	76	113	1,023	3,764	0	1
10 101-334 Court Security	4,907	40,381	0	16,339	8,167	0	3,453	6,366	0	0
11 101-865 Insurance	31,566	138,592	6	107,983	9	47	13,761	73,097	0	0
12 101-865-1 Property Insurance	1,350	9,792	0	3,101	1,550	0	950	1,208	0	0
13 637 Data Processing	1,153	40,365	0	18,453	2,307	0	4,613	0	12,686	0
Total Current Allocations	64,713	514,114	694	326,218	74,905	1,514	47,569	155,084	24,451	25
Less: Prior Year Allocations	0	0	0	0	0	0	0	80,013	16,578	0
Carry-Forward	0	0	0	0	0	0	0	75,071	7,873	0
Proposed Costs	\$64,713	\$514,114	\$694	\$326,218	\$74,905	\$1,514	\$47,569	\$230,154	\$32,324	\$25

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

CY 2017
11/5/2018

Summary Schedule

Department	101-236 Register of Deeds	101-254 Tax Tribunal	101-257 Co- Op Extension	101-266 Health Dept Building	101-275 Drain Commissioner	101-280 Soil Conservation	101-301 Sheriff's Dept	101-315 Seat Belt Enf	101-317 Snowmobile Enforcement	101-331 Marine Law
1 Building Depreciation	\$1,682	\$0	\$3,030	\$0	\$934	\$0	\$40,122	\$0	\$0	\$0
2 Equipment Depreciation	32	0	0	0	23	0	7,070	0	0	0
3 101-175 Administration	3,692	30	667	0	2,739	85	25,355	1	54	1,923
4 101-211 Legal Counsel	1,598	0	0	0	499	0	12,823	0	0	0
5 101-215 Clerk	1,994	8	20	0	1,132	1	14,508	0	14	883
6 101-243 Land Information Services	10,695	0	0	0	0	0	23,529	0	0	0
7 101-253 Treasurer	6,436	106	284	0	5,887	18	15,922	0	195	3,883
8 101-265 Buildings & Grounds	11,521	0	5,169	146,750	7,809	0	13,789	0	0	0
9 101-299 Miscellaneous	1,852	7	163	0	1,111	21	9,277	0	13	520
10 101-334 Court Security	4,605	0	0	0	3,308	0	0	0	0	0
11 101-865 Insurance	35,169	0	121	0	16,339	16	450,513	0	0	13,870
12 101-865-1 Property Insurance	1,299	0	256	0	910	0	6,229	0	0	0
13 637 Data Processing	11,533	0	0	0	0	0	25,373	0	0	0
Total Current Allocations	92,107	151	9,710	146,750	40,691	141	644,509	2	277	21,079
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	\$92,107	\$151	\$9,710	\$146,750	\$40,691	\$141	\$644,509	\$2	\$277	\$21,079

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

CY 2017
11/5/2018

Summary Schedule

Department	101-333 Road Patrol	101-351 Jail	101-355 Sheriff- Animal Control	101-400 Planning	101-426 Emergency Management	101-430 Animal Control	101-441 DPW	101-601 Health	101-602 Health & Safety Fund	101-631 Substance Abuse
1 Building Depreciation	\$0	\$8,469	\$0	\$1,623	\$246	\$0	\$0	\$32,413	\$0	\$0
2 Equipment Depreciation	0	421	0	25	6	0	0	0	0	0
3 101-175 Administration	2,294	19,654	1,918	3,556	2,954	3,979	0	2,289	0	401
4 101-211 Legal Counsel	0	7,911	499	1,451	0	499	0	0	0	0
5 101-215 Clerk	854	9,826	731	1,571	845	1,613	0	5	0	5
6 101-243 Land Information Services	0	12,834	0	3,209	1,070	4,278	0	0	0	0
7 101-253 Treasurer	5,426	20,444	5,248	7,199	6,826	9,699	0	71	0	71
8 101-265 Buildings & Grounds	0	2,911	0	9,553	2,060	16,938	0	0	0	0
9 101-299 Miscellaneous	601	5,467	500	1,525	945	1,051	0	557	0	98
10 101-334 Court Security	0	0	0	3,611	872	0	0	0	0	0
11 101-865 Insurance	10,715	192,564	8,150	24,258	9,715	24,689	0	467	0	78
12 101-865-1 Property Insurance	0	1,315	793	1,045	240	0	0	7,951	0	0
13 637 Data Processing	0	13,840	0	3,460	1,153	4,613	0	0	0	0
Total Current Allocations	19,890	295,657	17,838	62,085	26,932	67,358	0	43,753	0	652
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	\$19,890	\$295,657	\$17,838	\$62,085	\$26,932	\$67,358	\$0	\$43,753	\$0	\$652

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

CY 2017
11/5/2018

Summary Schedule

Department	101-648 Medical Examiners	101-681 Veterans Burial	101-682 Veterans Counselor	101-689 Soldiers & Sailors	101-900 Capital Outlay	101-999 Appropriation s	201 Road Commission	205 Central Dispatch	208 Charlton Park Fund	215 Friend of the Court
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83,245
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	6,617
3 101-175 Administration	768	392	645	69	26	208	454	15,674	9,800	9,750
4 101-211 Legal Counsel	0	0	0	0	0	0	0	4,083	0	5,983
5 101-215 Clerk	34	62	120	8	0	53	102	7,418	3,949	5,538
6 101-243 Land Information Services	0	0	0	0	0	0	19,251	0	10,695	0
7 101-253 Treasurer	479	869	1,667	106	0	745	1,453	2,156	4,078	3,468
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	66,305
9 101-299 Miscellaneous	187	96	159	17	6	51	112	4,322	2,603	5,453
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	131	31	37	8	5	0	12	7,229	4,323	115,786
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	4,166	11,683	3,660
13 637 Data Processing	0	0	0	0	0	0	20,759	0	11,533	0
Total Current Allocations	1,599	1,450	2,627	208	37	1,057	42,143	45,049	58,663	305,805
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	175,303
Carry-Forward	0	0	0	0	0	0	0	0	0	130,502
Proposed Costs	\$1,599	\$1,450	\$2,627	\$208	\$37	\$1,057	\$42,143	\$45,049	\$58,663	\$436,307

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

CY 2017
11/5/2018

Summary Schedule

Department	Friend of the Court - DP	226 Sheriff K9 Donation	227 Animal Shelter TNR Grant 2015	228 Solid Waste	229 Two Seven Oh Inc TNR	230 Animal Shelter TNR Grant	231 C Snip Donation	232 Animal Shelter Donations	233 Barry Comm Resource Net	234 Bldg Strong Families UW
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	11	200	831	0	0	0	271	81	0
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	0	3	42	114	0	0	0	43	17	0
6 101-243 Land Information Services	19,251	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	0	16	62	203	0	0	0	859	469	0
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	0	3	49	204	0	0	0	66	20	0
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	0	0	8	79	0	1,442	0	21	3	0
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 637 Data Processing	20,759	0	0	0	0	0	0	0	0	0
Total Current Allocations	40,011	33	362	1,432	0	1,442	0	1,261	590	0
Less: Prior Year Allocations	26,198	0	0	0	0	0	0	0	0	0
Carry-Forward	13,813	0	0	0	0	0	0	0	0	0
Proposed Costs	\$53,823	\$33	\$362	\$1,432	\$0	\$1,442	\$0	\$1,261	\$590	\$0

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

CY 2017
11/5/2018

Summary Schedule

Department	235 Abstract Fund	236 Remonumentation Fund	238 Gypsy Moth	244 Comm on Aging Building	247 Thornapple Namor Depr Fund	248 Building Rehab Fund	250 Park & Rec Fund	252 Co Agriculture Preserve	253 Master Land Use Prog	255 EDC
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	1,305	0	5	18	2,882	940	32	0	716
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	0	367	0	1	0	135	269	6	0	3
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	0	172	0	250	1,187	531	62	16	0	47
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	0	331	0	1	4	703	236	8	0	174
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	0	187	0	0	4	485	75	1	0	145
12 101-865-1 Property Insurance	0	0	0	2,312	37,696	0	0	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	2,362	0	2,570	38,909	4,736	1,583	63	0	1,085
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	\$2,362	\$0	\$2,570	\$38,909	\$4,736	\$1,583	\$63	\$0	\$1,085

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

CY 2017
11/5/2018

Summary Schedule

Department	256 ROD Automation	257 Budget Stabilization	259 Local Corr Officer	260 Victims Services	263 School Liason	264 Concealed Pistol Licensing	265 Drug Law Enforce	266 Special Investigation	267 Crime Victim Rights	269 Law Library
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,850
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	31
3 101-175 Administration	992	0	98	121	0	25	0	0	1,525	230
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	192	0	17	29	0	0	0	0	317	32
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	7,905	0	187	250	0	12,342	0	203	62	31
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	8,850
9 101-299 Miscellaneous	244	0	24	30	0	0	0	0	376	56
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	2,851
11 101-865 Insurance	50	0	7	2	0	0	0	0	60	22
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	726
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	9,383	0	332	432	0	12,367	0	203	2,340	14,679
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	\$9,383	\$0	\$332	\$432	\$0	\$12,367	\$0	\$203	\$2,340	\$14,679

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

CY 2017
11/5/2018

Summary Schedule

Department	275 Comm on Aging	276 CDBG	277 Middleville Police Serv	279 MSHDA Home Program	281 Swift & Sure Sanctions	282 56B Sobriety Court	283 Comm Corrections	284 Rev Sharing	285 Adult Drug Court	286 Juvenile Drug Court
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$1,375	\$0	\$1,781	\$0
2 Equipment Depreciation	0	0	0	0	0	0	15	0	20	0
3 101-175 Administration	20,734	299	3,086	0	3,128	2,433	2,047	0	2,636	168
4 101-211 Legal Counsel	0	0	0	0	1,994	0	0	0	0	0
5 101-215 Clerk	12,202	45	413	0	2,369	479	420	0	491	43
6 101-243 Land Information Services	16,043	0	0	0	0	0	0	0	5,348	0
7 101-253 Treasurer	6,124	703	250	0	1,156	359	437	0	2,000	328
8 101-265 Buildings & Grounds	0	0	0	0	0	0	6,003	0	7,780	0
9 101-299 Miscellaneous	5,886	73	757	0	921	599	504	0	648	42
10 101-334 Court Security	0	0	0	0	0	0	660	0	855	0
11 101-865 Insurance	14,594	26	304	0	44,121	117	85	0	150	0
12 101-865-1 Property Insurance	0	0	0	0	0	0	223	0	289	0
13 637 Data Processing	17,299	0	0	0	0	0	0	0	5,766	0
Total Current Allocations	92,882	1,146	4,809	0	53,690	3,988	11,768	0	27,764	581
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	\$92,882	\$1,146	\$4,809	\$0	\$53,690	\$3,988	\$11,768	\$0	\$27,764	\$581

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

CY 2017
11/5/2018

Summary Schedule

Department	287 Mich Justice Training	290 Social Welfare	292 CC Probate	292 CC Wrap Around	292 CC Juv Justice	292 Child Care Fund	294 Vets Trust	295 Airport Fund	297 Diverted Felons	352 FOC Ren Debt Relocations
1 Building Depreciation	\$0	\$0	\$0	\$619	\$1,735	\$3,459	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	8	22	45	0	0	0	0
3 101-175 Administration	79	98	7,489	2,268	2,393	1,778	44	1,721	171	509
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	13	17	862	468	506	366	1	442	5	5
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	47	172	4,015	0	250	31	0	6,968	469	0
8 101-265 Buildings & Grounds	0	0	0	1,872	5,242	10,452	0	0	0	0
9 101-299 Miscellaneous	19	24	1,834	558	589	438	11	425	42	124
10 101-334 Court Security	0	0	0	344	963	1,921	0	0	0	0
11 101-865 Insurance	6	7	850	92	87	73	8	0	31	101
12 101-865-1 Property Insurance	0	0	0	65	183	365	0	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	164	317	15,051	6,296	11,970	18,927	65	9,556	717	739
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	\$164	\$317	\$15,051	\$6,296	\$11,970	\$18,927	\$65	\$9,556	\$717	\$739

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

CY 2017
11/5/2018

Summary Schedule

Department	354 Yankee Springs Water	355 Middleville Water Debt	356 Middleville Water Debt 206	357 Fawn Lake Sewer	358 Yankee Spring	359 Finkbeiner/Cr ain Debt	365 Southwest Barry Fair Lake	367 1994 BPW Middleville	368 Thornapple Manor	371 KCC Debt Serv
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	233	78	334	209	147	429	0	0	7,328	0
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	4,558	0
5 101-215 Clerk	4	4	4	6	4	5	0	0	11	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 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	57	19	81	51	36	104	0	0	1,784	0
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	45	13	66	38	27	84	0	0	3,661	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	338	113	485	304	214	622	0	0	17,342	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	\$338	\$113	\$485	\$304	\$214	\$622	\$0	\$0	\$17,342	\$0

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

CY 2017
11/5/2018

Summary Schedule

Department	372 Courts & Law Build Debt	374 1999 BPW Middleville	376 2003 Refunding Sewer	377 Leach & Middle Lake	454 Yankee Spring Water	466 Thornapple Bldg Auth	472 McKeown Bridge Park	477 Leach- Middle Lake	502 2012 Delinquent Tax	510 2010 Delinquent Tax
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	456	0	924	0	0	45	0	0	0
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	0	8	0	4	0	0	0	0	0	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 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	0	111	0	225	0	0	11	0	0	0
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	0	88	0	187	0	0	9	0	0	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	0	663	0	1,340	0	0	65	0	0	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	\$0	\$663	\$0	\$1,340	\$0	\$0	\$65	\$0	\$0	\$0

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

CY 2017
11/5/2018

Summary Schedule

Department	511 2011 Delinquent Tax	512 Thornapple Manor Fund	513 2013 Delinquent Tax Payment	514 2014 Delinquent Tax Payment	515 2015 Delinquent Tax Payment	516 100% Tax Payment	517 Foreclosure Fund	527 2007 Del Tax Fund	528 2008 Del Tax Fund	529 2009 Del Tax 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	0	455	0	64	153	15	47	0	0	0
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	0	117	0	17	13	4	10	0	0	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 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	0	112	0	16	37	4	12	0	0	0
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	0	0	0	0	21	0	2	0	0	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	0	684	0	97	224	22	71	0	0	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	\$0	\$684	\$0	\$97	\$224	\$22	\$71	\$0	\$0	\$0

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

CY 2017
11/5/2018

Summary Schedule

Department	588 Transit Fund	595 Commissary	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
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	17,371	1,464	339	1,110	984	10,745	1,213	241	587	163
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	1,366
5 101-215 Clerk	10,211	200	38	33	8	111	235	6	83	42
6 101-243 Land Information Services	11,765	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	4,390	0	234	141	547	2,390	562	1,031	734	562
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	4,955	359	83	270	240	2,617	298	59	144	40
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	22,777	141	39	202	196	2,121	61	44	55	0
12 101-865-1 Property Insurance	1,548	0	0	0	0	0	0	0	0	0
13 637 Data Processing	12,686	0	0	0	0	0	0	0	0	0
Total Current Allocations	85,703	2,164	734	1,755	1,974	17,984	2,370	1,381	1,603	2,173
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	\$85,703	\$2,164	\$734	\$1,755	\$1,974	\$17,984	\$2,370	\$1,381	\$1,603	\$2,173

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

CY 2017
11/5/2018

Summary Schedule

Department	683 Dental/Optical	684 Unemployment	711 Cementary Trust	716 Co-Op Ext Grant	792 Inmate Trust	801 Drain Fund	804 Drain Maint	841 FEMA House Elevation	843 Gun Lake Weed Assess	851 Drain Debt
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	1,357	61	0	5	0	1,612	99	0	943	172
4 101-211 Legal Counsel	0	0	0	0	0	3,928	0	0	0	0
5 101-215 Clerk	271	4	0	1	0	414	25	0	41	6
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	16	562	0	0	0	0	0	0	531	0
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	334	15	0	1	0	398	24	0	230	42
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	62	9	0	0	0	721	0	0	161	30
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	2,040	651	0	7	0	7,074	149	0	1,907	251
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	\$2,040	\$651	\$0	\$7	\$0	\$7,074	\$149	\$0	\$1,907	\$251

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

CY 2017
11/5/2018

Summary Schedule

Department	Mental Health	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$1,801	\$16,891	\$0	\$294,072
2 Equipment Depreciation	0	219	0	41,197
3 101-175 Administration	794	123	0	259,452
4 101-211 Legal Counsel	0	4,108	0	65,818
5 101-215 Clerk	0	27	0	103,365
6 101-243 Land Information Services	0	6,417	0	218,181
7 101-253 Treasurer	0	62	0	214,545
8 101-265 Buildings & Grounds	23,785	458,949	0	1,136,334
9 101-299 Miscellaneous	193	30	0	84,803
10 101-334 Court Security	0	9,382	0	108,986
11 101-865 Insurance	163	4	0	1,373,560
12 101-865-1 Property Insurance	942	1,899	0	103,747
13 637 Data Processing	0	6,920	0	235,272
Total Current Allocations	27,679	505,031	0	4,239,331
Less: Prior Year Allocations	0	0	0	298,092
Carry-Forward	0	0	0	227,258
Proposed Costs	\$27,679	\$505,031	\$0	\$4,466,589

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

CY 2017
11/5/2018

Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
14 101-101 Bd of Commissioners	64,713	0	0	0	64,713
15 101-140 Trial Court Criminal & Civil	514,114	0	0	0	514,114
16 101-147 Jury Board	694	0	0	0	694
17 101-148 Family Division	326,218	0	0	0	326,218
18 101-151 Adult Probation	74,905	0	0	0	74,905
19 101-191 Elections	1,514	0	0	0	1,514
20 101-225 Equalization	47,569	0	0	0	47,569
21 101-229/CRV Prosecutor/Crime Victim	155,084	80,013	75,071	0	230,154
22 101-229-1 Prosecutor DP	24,451	16,578	7,873	0	32,324
23 101-230 Extraditions	25	0	0	0	25
24 101-236 Register of Deeds	92,107	0	0	0	92,107
25 101-254 Tax Tribunal	151	0	0	0	151
26 101-257 Co-Op Extension	9,710	0	0	0	9,710
27 101-266 Health Dept Building	146,750	0	0	0	146,750
28 101-275 Drain Commissioner	40,691	0	0	0	40,691
29 101-280 Soil Conservation	141	0	0	0	141
30 101-301 Sheriff's Dept	644,509	0	0	0	644,509
31 101-315 Seat Belt Enf	2	0	0	0	2
32 101-317 Snowmobile Enforcement	277	0	0	0	277
33 101-331 Marine Law	21,079	0	0	0	21,079
34 101-333 Road Patrol	19,890	0	0	0	19,890
35 101-351 Jail	295,657	0	0	0	295,657
36 101-355 Sheriff-Animal Control	17,838	0	0	0	17,838
37 101-400 Planning	62,085	0	0	0	62,085
38 101-426 Emergency Management	26,932	0	0	0	26,932
39 101-430 Animal Control	67,358	0	0	0	67,358
40 101-441 DPW	0	0	0	0	0
41 101-601 Health	43,753	0	0	0	43,753
42 101-602 Health & Safety Fund	0	0	0	0	0
43 101-631 Substance Abuse	652	0	0	0	652
44 101-648 Medical Examiners	1,599	0	0	0	1,599
45 101-681 Veterans Burial	1,450	0	0	0	1,450
46 101-682 Veterans Counselor	2,627	0	0	0	2,627
47 101-689 Soldiers & Sailors	208	0	0	0	208
48 101-900 Capital Outlay	37	0	0	0	37
49 101-999 Appropriations	1,057	0	0	0	1,057
50 201 Road Commission	42,143	0	0	0	42,143
51 205 Central Dispatch	45,049	0	0	0	45,049
52 208 Charlton Park Fund	58,663	0	0	0	58,663
53 215 Friend of the Court	305,805	175,303	130,502	0	436,307

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

CY 2017
11/5/2018

Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
54 Friend of the Court - DP	40,011	26,198	13,813	0	53,823
55 226 Sheriff K9 Donation	33	0	0	0	33
56 227 Animal Shelter TNR Grant 2015	362	0	0	0	362
57 228 Solid Waste	1,432	0	0	0	1,432
58 229 Two Seven Oh Inc TNR	0	0	0	0	0
59 230 Animal Shelter TNR Grant	1,442	0	0	0	1,442
60 231 C Snip Donation	0	0	0	0	0
61 232 Animal Shelter Donations	1,261	0	0	0	1,261
62 233 Barry Comm Resource Net	590	0	0	0	590
63 234 Bldg Strong Families UW	0	0	0	0	0
64 235 Abstract Fund	0	0	0	0	0
65 236 Remonumentation Fund	2,362	0	0	0	2,362
66 238 Gypsy Moth	0	0	0	0	0
67 244 Comm on Aging Building	2,570	0	0	0	2,570
68 247 Thornapple Namor Depr Fund	38,909	0	0	0	38,909
69 248 Building Rehab Fund	4,736	0	0	0	4,736
70 250 Park & Rec Fund	1,583	0	0	0	1,583
71 252 Co Agriculture Preserve	63	0	0	0	63
72 253 Master Land Use Prog	0	0	0	0	0
73 255 EDC	1,085	0	0	0	1,085
74 256 ROD Automation	9,383	0	0	0	9,383
75 257 Budget Stabilization	0	0	0	0	0
76 259 Local Corr Officer	332	0	0	0	332
77 260 Victims Services	432	0	0	0	432
78 263 School Liason	0	0	0	0	0
79 264 Concealed Pistol Licensing	12,367	0	0	0	12,367
80 265 Drug Law Enforce	0	0	0	0	0
81 266 Special Investigation	203	0	0	0	203
82 267 Crime Victim Rights	2,340	0	0	0	2,340
83 269 Law Library	14,679	0	0	0	14,679
84 275 Comm on Aging	92,882	0	0	0	92,882
85 276 CDBG	1,146	0	0	0	1,146
86 277 Middleville Police Serv	4,809	0	0	0	4,809
87 279 MSHDA Home Program	0	0	0	0	0
88 281 Swift & Sure Sanctions	53,690	0	0	0	53,690
89 282 56B Sobriety Court	3,988	0	0	0	3,988
90 283 Comm Corrections	11,768	0	0	0	11,768
91 284 Rev Sharing	0	0	0	0	0
92 285 Adult Drug Court	27,764	0	0	0	27,764
93 286 Juvenile Drug Court	581	0	0	0	581

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

CY 2017
11/5/2018

Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
94 287 Mich Justice Training	164	0	0	0	164
95 290 Social Welfare	317	0	0	0	317
96 292 CC Probate	15,051	0	0	0	15,051
97 292 CC Wrap Around	6,296	0	0	0	6,296
98 292 CC Juv Justice	11,970	0	0	0	11,970
99 292 Child Care Fund	18,927	0	0	0	18,927
100 294 Vets Trust	65	0	0	0	65
101 295 Airport Fund	9,556	0	0	0	9,556
102 297 Diverted Felons	717	0	0	0	717
103 352 FOC Ren Debt Relocations	739	0	0	0	739
104 354 Yankee Springs Water	338	0	0	0	338
105 355 Middleville Water Debt	113	0	0	0	113
106 356 Middleville Water Debt 206	485	0	0	0	485
107 357 Fawn Lake Sewer	304	0	0	0	304
108 358 Yankee Spring	214	0	0	0	214
109 359 Finkbeiner/Crain Debt	622	0	0	0	622
110 365 Southwest Barry Fair Lake	0	0	0	0	0
111 367 1994 BPW Middleville	0	0	0	0	0
112 368 Thornapple Manor	17,342	0	0	0	17,342
113 371 KCC Debt Serv	0	0	0	0	0
114 372 Courts & Law Build Debt	0	0	0	0	0
115 374 1999 BPW Middleville	663	0	0	0	663
116 376 2003 Refunding Sewer	0	0	0	0	0
117 377 Leach & Middle Lake	1,340	0	0	0	1,340
118 454 Yankee Spring Water	0	0	0	0	0
119 466 Thornapple Bldg Auth	0	0	0	0	0
120 472 McKeown Bridge Park	65	0	0	0	65
121 477 Leach-Middle Lake	0	0	0	0	0
122 502 2012 Delinquent Tax	0	0	0	0	0
123 510 2010 Delinquent Tax	0	0	0	0	0
124 511 2011 Delinquent Tax	0	0	0	0	0
125 512 Thornapple Manor Fund	684	0	0	0	684
126 513 2013 Delinquent Tax Payment	0	0	0	0	0
127 514 2014 Delinquent Tax Payment	97	0	0	0	97
128 515 2015 Delinquent Tax Payment	224	0	0	0	224
129 516 100% Tax Payment	22	0	0	0	22
130 517 Foreclosure Fund	71	0	0	0	71
131 527 2007 Del Tax Fund	0	0	0	0	0
132 528 2008 Del Tax Fund	0	0	0	0	0
133 529 2009 Del Tax Fund	0	0	0	0	0

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

CY 2017
11/5/2018

Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
134 588 Transit Fund	85,703	0	0	0	85,703
135 595 Commissary	2,164	0	0	0	2,164
136 660 Telephone	734	0	0	0	734
137 661 Vehicle Fund	1,755	0	0	0	1,755
138 676 Worker's Comp Fund	1,974	0	0	0	1,974
139 677 Health Ins. Fund	17,984	0	0	0	17,984
140 678 Disability Fund	2,370	0	0	0	2,370
141 680 Fringe Benefit Fund	1,381	0	0	0	1,381
142 681 Life Ins. Fund	1,603	0	0	0	1,603
143 682 Retirement Fund	2,173	0	0	0	2,173
144 683 Dental/Optical	2,040	0	0	0	2,040
145 684 Unemployment	651	0	0	0	651
146 711 Cementary Trust	0	0	0	0	0
147 716 Co-Op Ext Grant	7	0	0	0	7
148 792 Inmate Trust	0	0	0	0	0
149 801 Drain Fund	7,074	0	0	0	7,074
150 804 Drain Maint	149	0	0	0	149
151 841 FEMA House Elevation	0	0	0	0	0
152 843 Gun Lake Weed Assess	1,907	0	0	0	1,907
153 851 Drain Debt	251	0	0	0	251
154 Mental Health	27,679	0	0	0	27,679
155 Other	505,031	0	0	0	505,031
Total	4,239,331	298,092	227,258	0	4,466,589

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

CY 2017
11/5/2018

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 charges:

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

This schedule also identifies interest payment within Fund 352 for interest and administrative costs for the financing of 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.

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

CY 2017
11/5/2018

A. Department Costs

Dept:1 Building Depreciation

Description		Amount	General Admin	Courthouse	Annex	Courts & Law	County Jail	FOC Building	Health Building	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	300,056	0	19,219	2,429	116,195	48,482	62,863	32,340	18,527
352-995-000 FOC Renovation Interest	P	19,444	0	0	0	0	0	19,444	0	0
352-997-000 Administrative Expense	P	750	0	0	0	0	0	750	0	0
Subtotal - Services & Supplies		320,250	0	19,219	2,429	116,195	48,482	83,057	32,340	18,527
Department Cost Total		320,250	0	19,219	2,429	116,195	48,482	83,057	32,340	18,527
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		320,250	0	19,219	2,429	116,195	48,482	83,057	32,340	18,527
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$320,250		\$19,219	\$2,429	\$116,195	\$48,482	\$83,057	\$32,340	\$18,527

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

CY 2017
11/5/2018

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	Old Library
9 Cost Plan	\$0	\$724	\$43	\$5	\$263	\$110	\$188	\$73	\$42
Subtotal - 101-299 Miscellaneous	0	724	43	5	263	110	188	73	42
Total Incoming	0	724	43	5	263	110	188	73	42
C. Total Allocated		\$320,974	\$19,263	\$2,434	\$116,458	\$48,592	\$83,245	\$32,413	\$18,569
			6.00%	0.76%	36.28%	15.14%	25.94%	10.10%	5.79%

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

CY 2017
11/5/2018

Courthouse Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	704	6.25%	\$1,202	\$0	\$1,202	\$3	\$1,205
5 101-215 Clerk	1,471	13.07%	2,511	0	2,511	6	2,517
7 101-253 Treasurer	744	6.61%	1,270	0	1,270	3	1,273
8 101-265 Buildings & Grounds	200	1.78%	341	0	341	1	342
10 101-334 Court Security	240	2.13%	410	0	410	1	411
14 101-101 Bd of Commissioners	810	7.20%	1,383	0	1,383	3	1,386
15 101-140 Trial Court Criminal & Civil	4,115	36.56%	7,026	0	7,026	16	7,041
20 101-225 Equalization	570	5.06%	973	0	973	2	975
24 101-236 Register of Deeds	760	6.75%	1,298	0	1,298	3	1,300
28 101-275 Drain Commissioner	546	4.85%	932	0	932	2	934
37 101-400 Planning	596	5.29%	1,018	0	1,018	2	1,020
38 101-426 Emergency Management	144	1.28%	246	0	246	1	246
83 269 Law Library	357	3.17%	610	0	610	1	611
Subtotal	11,257	100.00%	19,219	0	19,219	43	19,263
Direct Bills					0		0
Total					\$19,219		\$19,263

Basis Units: Assigned Square Footage
Source:

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

CY 2017
11/5/2018

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 Buildings & Grounds	133	4.67%	113	0	113	0	114
90 283 Comm Corrections	219	7.69%	187	0	187	0	187
92 285 Adult Drug Court	284	9.97%	242	0	242	1	243
154 Mental Health	2,107	73.98%	1,797	0	1,797	4	1,801
Subtotal	2,848	100.00%	2,429	0	2,429	5	2,434
Direct Bills					0		0
Total					\$2,429		\$2,434

Basis Units: Assigned Square Footage
Source:

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

CY 2017
11/5/2018

Courts & Law Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	864	3.83%	\$4,450	\$0	\$4,450	\$10	\$4,460
10 101-334 Court Security	375	1.66%	1,932	0	1,932	4	1,936
15 101-140 Trial Court Criminal & Civil	5,388	23.88%	27,752	0	27,752	63	27,815
17 101-148 Family Division	5,698	25.26%	29,349	0	29,349	66	29,415
18 101-151 Adult Probation	2,848	12.62%	14,669	0	14,669	33	14,702
21 101-229/CRV Prosecutor/Crime Victim	2,220	9.84%	11,435	0	11,435	26	11,460
83 269 Law Library	240	1.06%	1,236	0	1,236	3	1,239
90 283 Comm Corrections	230	1.02%	1,185	0	1,185	3	1,187
92 285 Adult Drug Court	298	1.32%	1,535	0	1,535	3	1,538
97 292 CC Wrap Around	120	0.53%	618	0	618	1	619
98 292 CC Juv Justice	336	1.49%	1,731	0	1,731	4	1,735
99 292 Child Care Fund	670	2.97%	3,451	0	3,451	8	3,459
155 Other	3,272	14.50%	16,853	0	16,853	38	16,891
Subtotal	22,559	100.00%	116,195	0	116,195	263	116,458
Direct Bills					0		0
Total					\$116,195		\$116,458

Basis Units: Assigned Square Footage
Source:

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

CY 2017
 11/5/2018

County Jail Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30 101-301 Sheriff's Dept	10,261	82.57%	\$40,032	\$0	\$40,032	\$90	\$40,122
35 101-351 Jail	2,166	17.43%	8,450	0	8,450	19	8,469
Subtotal	12,427	100.00%	48,482	0	48,482	110	48,592
Direct Bills					0		0
Total					\$48,482		\$48,592
Basis Units: Assigned Square Footage							
Source:							

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

CY 2017
11/5/2018

FOC Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 215 Friend of the Court	1	100.00%	\$83,057	\$0	\$83,057	\$188	\$83,245
Subtotal	1	100.00%	83,057	0	83,057	188	83,245
Direct Bills					0		0
Total					\$83,057		\$83,245
Basis Units: Direct to FOC							
Source:							

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

CY 2017
11/5/2018

Health Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
41 101-601 Health	1	100.00%	\$32,340	\$0	\$32,340	\$73	\$32,413
Subtotal	1	100.00%	32,340	0	32,340	73	32,413
Direct Bills					0		0
Total					\$32,340		\$32,413
Basis Units: Direct to Health Source:							

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

CY 2017
11/5/2018

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%	\$1,672	\$0	\$1,672	\$4	\$1,675
8 101-265 Buildings & Grounds	4,408.40	35.35%	6,550	0	6,550	15	6,565
13 637 Data Processing	4,240.20	34.00%	6,300	0	6,300	14	6,314
24 101-236 Register of Deeds	256.00	2.05%	380	0	380	1	381
26 101-257 Co-Op Extension	2,035.00	16.32%	3,024	0	3,024	7	3,030
37 101-400 Planning	405.00	3.25%	602	0	602	1	603
Subtotal	12,469.60	100.00%	18,527	0	18,527	42	18,569
Direct Bills					0		0
Total					\$18,527		\$18,569

Basis Units: Assigned Square Footage
Source:

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

CY 2017
11/5/2018

Allocation Summary

Dept:1 Building Depreciation

Department	Courthouse	Annex	Courts & Law	County Jail	FOC Building	Health Building	Old Library	Total
3 101-175 Administration	\$1,205	\$0	\$0	\$0	\$0	\$0	\$0	\$1,205
5 101-215 Clerk	2,517	0	0	0	0	0	0	2,517
6 101-243 Land Information Services	0	0	0	0	0	0	1,675	1,675
7 101-253 Treasurer	1,273	90	0	0	0	0	0	1,363
8 101-265 Buildings & Grounds	342	114	4,460	0	0	0	6,565	11,481
10 101-334 Court Security	411	0	1,936	0	0	0	0	2,347
13 637 Data Processing	0	0	0	0	0	0	6,314	6,314
14 101-101 Bd of Commissioners	1,386	0	0	0	0	0	0	1,386
15 101-140 Trial Court Criminal & Civil	7,041	0	27,815	0	0	0	0	34,856
17 101-148 Family Division	0	0	29,415	0	0	0	0	29,415
18 101-151 Adult Probation	0	0	14,702	0	0	0	0	14,702
20 101-225 Equalization	975	0	0	0	0	0	0	975
21 101-229/CRV Prosecutor/Crime Victim	0	0	11,460	0	0	0	0	11,460
24 101-236 Register of Deeds	1,300	0	0	0	0	0	381	1,682
26 101-257 Co-Op Extension	0	0	0	0	0	0	3,030	3,030
28 101-275 Drain Commissioner	934	0	0	0	0	0	0	934
30 101-301 Sheriff's Dept	0	0	0	40,122	0	0	0	40,122
35 101-351 Jail	0	0	0	8,469	0	0	0	8,469
37 101-400 Planning	1,020	0	0	0	0	0	603	1,623
38 101-426 Emergency Management	246	0	0	0	0	0	0	246
41 101-601 Health	0	0	0	0	0	32,413	0	32,413
53 215 Friend of the Court	0	0	0	0	83,245	0	0	83,245
83 269 Law Library	611	0	1,239	0	0	0	0	1,850
90 283 Comm Corrections	0	187	1,187	0	0	0	0	1,375
92 285 Adult Drug Court	0	243	1,538	0	0	0	0	1,781
97 292 CC Wrap Around	0	0	619	0	0	0	0	619
98 292 CC Juv Justice	0	0	1,735	0	0	0	0	1,735
99 292 Child Care Fund	0	0	3,459	0	0	0	0	3,459
154 Mental Health	0	1,801	0	0	0	0	0	1,801
155 Other	0	0	16,891	0	0	0	0	16,891
Total	\$19,263	\$2,434	\$116,458	\$48,592	\$83,245	\$32,413	\$18,569	\$320,974

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

CY 2017
11/5/2018

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 in certain categories and then allocated as described below:

- **Courts and Law Building Furniture and Fixtures** – The depreciation cost for certain common equipment, furniture and fixtures located in the Courts and Law building has been allocated to occupants of the facility based on their assigned square footage.
- **Courthouse** - The depreciation cost for certain common equipment, furniture and fixtures located in Courthouse building has been allocated to occupants of the facility based on their assigned square footage.
- **Former Library** - The depreciation cost for certain common equipment, furniture and fixtures located in Former Library has been allocated to occupants of the facility based on their assigned square footage.
- **Jail Equipment Furniture and Fixtures** – The depreciation cost for certain common equipment, furniture and fixtures located in the Jail has been allocated directly to the Jail.
- **Department Specific Equipment** - Depreciation costs of certain equipment specific to central service departments have been identified and allocated to the benefitting departments.
- **Data Processing Equipment and Software** - The County purchases various pieces of computer hardware and software for use by specific departments. These costs are allocated to benefitting departments based on current year depreciation.

**Equipment Depreciation
Nature and Extent of Service**

- **Vehicle Depreciation** - The County purchased a vehicle for use by the Friend of the Court staff, and vehicles for the Building & Grounds staff. The identified depreciation has been 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.

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

CY 2017
11/5/2018

A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	C & L Building Equipment	Courthouse	Former Library	Jail Equipment	Dept. Specific Equip.	Data Processing Equipment	Vehicles
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										
Depreciation	P	69,526	0	1,492	469	469	1,924	51,186	0	13,986
Subtotal - Services & Supplies		69,526	0	1,492	469	469	1,924	51,186	0	13,986
Department Cost Total		69,526	0	1,492	469	469	1,924	51,186	0	13,986
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		69,526	0	1,492	469	469	1,924	51,186	0	13,986
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$69,526		\$1,492	\$469	\$469	\$1,924	\$51,186	\$0	\$13,986

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

CY 2017
11/5/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:2 Equipment Depreciation

Department	First Incoming	Second Incoming	C & L Building Equipment	Courthouse	Former Library	Jail Equipment	Dept. Specific Equip.	Data Processing Equipment	Vehicles
9 Cost Plan	\$0	\$724	\$16	\$5	\$5	\$20	\$533	\$0	\$146
Subtotal - 101-299 Miscellaneous	0	724	16	5	5	20	533	0	146
Total Incoming	0	724	16	5	5	20	533	0	146
C. Total Allocated		\$70,250	\$1,508	\$474	\$474	\$1,944	\$51,719	\$0	\$14,132
			2.15%	0.67%	0.67%	2.77%	73.62%		20.12%

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

CY 2017
11/5/2018

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 Buildings & Grounds	864	3.83%	\$57	\$0	\$57	\$1	\$58
10 101-334 Court Security	375	1.66%	25	0	25	0	25
15 101-140 Trial Court Criminal & Civil	5,388	23.88%	356	0	356	4	360
17 101-148 Family Division	5,698	25.26%	377	0	377	4	381
18 101-151 Adult Probation	2,848	12.62%	188	0	188	2	190
21 101-229/CRV Prosecutor/Crime Victim	2,220	9.84%	147	0	147	2	148
83 269 Law Library	240	1.06%	16	0	16	0	16
90 283 Comm Corrections	230	1.02%	15	0	15	0	15
92 285 Adult Drug Court	298	1.32%	20	0	20	0	20
97 292 CC Wrap Around	120	0.53%	8	0	8	0	8
98 292 CC Juv Justice	336	1.49%	22	0	22	0	22
99 292 Child Care Fund	670	2.97%	44	0	44	0	45
155 Other	3,272	14.50%	216	0	216	2	219
Subtotal	22,559	100.00%	1,492	0	1,492	16	1,508
Direct Bills					0		0
Total					\$1,492		\$1,508

Basis Units: Assigned Square Footage
Source:

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

CY 2017
11/5/2018

Courthouse Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	704	6.25%	\$29	\$0	\$29	\$0	\$30
5 101-215 Clerk	1,471	13.07%	61	0	61	1	62
7 101-253 Treasurer	744	6.61%	31	0	31	0	31
8 101-265 Buildings & Grounds	200	1.78%	8	0	8	0	8
10 101-334 Court Security	240	2.13%	10	0	10	0	10
14 101-101 Bd of Commissioners	810	7.20%	34	0	34	0	34
15 101-140 Trial Court Criminal & Civil	4,115	36.56%	171	0	171	2	173
20 101-225 Equalization	570	5.06%	24	0	24	0	24
24 101-236 Register of Deeds	760	6.75%	32	0	32	0	32
28 101-275 Drain Commissioner	546	4.85%	23	0	23	0	23
37 101-400 Planning	596	5.29%	25	0	25	0	25
38 101-426 Emergency Management	144	1.28%	6	0	6	0	6
83 269 Law Library	357	3.17%	15	0	15	0	15
Subtotal	11,257	100.00%	469	0	469	5	474
Direct Bills					0		0
Total					\$469		\$474

Basis Units: Assigned Square Footage
Source:

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

CY 2017
11/5/2018

Former Library Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30 101-301 Sheriff's Dept	10,261	82.57%	\$387	\$0	\$387	\$4	\$391
35 101-351 Jail	2,166	17.43%	82	0	82	1	83
Subtotal	12,427	100.00%	469	0	469	5	474
Direct Bills					0		0
Total					\$469		\$474
Basis Units: Assigned Square Footage							
Source:							

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

CY 2017
11/5/2018

Jail Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30 101-301 Sheriff's Dept	10,261	82.57%	\$1,589	\$0	\$1,589	\$17	\$1,605
35 101-351 Jail	2,166	17.43%	335	0	335	3	339
Subtotal	12,427	100.00%	1,924	0	1,924	20	1,944
Direct Bills					0		0
Total					\$1,924		\$1,944
Basis Units: Assigned Square Footage							
Source:							

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

CY 2017
11/5/2018

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	4,289	8.38%	\$4,289	\$0	\$4,289	\$45	\$4,334
6 101-243 Land Information Services	18,822	36.77%	18,822	0	18,822	196	19,018
8 101-265 Buildings & Grounds	1,281	2.50%	1,281	0	1,281	13	1,294
15 101-140 Trial Court Criminal & Civil	17,930	35.03%	17,930	0	17,930	187	18,117
17 101-148 Family Division	2,193	4.28%	2,193	0	2,193	23	2,216
21 101-229/CRV Prosecutor/Crime Victim	1,649	3.22%	1,649	0	1,649	17	1,666
30 101-301 Sheriff's Dept	5,021	9.81%	5,021	0	5,021	52	5,073
Subtotal	51,185	100.00%	51,186	0	51,186	533	51,719
Direct Bills					0		0
Total					\$51,186		\$51,719

Basis Units: Current Depreciation Amount
Source:

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

CY 2017
11/5/2018

101-175 ADMINISTRATOR
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 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** - 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 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.

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

CY 2017
11/5/2018

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 directly to the Data Processing schedule (Dept. 13) within this plan.
- **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.

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

CY 2017
11/5/2018

A. Department Costs

Dept:3 101-175 Administration

Description		Amount	General Admin	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management
Personnel Costs								
Salaries	S1	174,235	5,576	80,148	56,104	8,712	5,576	18,120
Salary % Split			3.20%	46.00%	32.20%	5.00%	3.20%	10.40%
Benefits	S	102,776	3,289	47,277	33,094	5,139	3,289	10,688
Subtotal - Personnel Costs		277,011	8,865	127,424	89,198	13,851	8,865	28,808
Services & Supplies Cost								
727-000 Office Supplies	S	237	8	109	76	12	8	25
729-000 Postage	S	125	4	57	40	6	4	13
807-000 Dues-Subscriptions	S	400	13	184	129	20	13	42
851-000 Telephone & Fax	S	1,016	33	467	327	51	33	106
861-000 Travel	S	1,561	50	718	503	78	50	162
957-000 Employee Training	S	420	13	193	135	21	13	44
Subtotal - Services & Supplies		3,759	120	1,729	1,210	188	120	391
Department Cost Total		280,770	8,985	129,153	90,408	14,039	8,985	29,199
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		280,770	8,985	129,153	90,408	14,039	8,985	29,199
General Admin Distribution			(8,985)	4,270	2,989	464	297	965
Grand Total		\$280,770		\$133,423	\$93,397	\$14,503	\$9,282	\$30,165

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

CY 2017
11/5/2018

B. Incoming Costs - (Default Spread Salary%)

Dept:3 101-175 Administration

Department	First Incoming	Second Incoming	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management
1 Courthouse	\$1,202	\$3	\$572	\$401	\$62	\$40	\$129
Subtotal - Building Depreciation	1,202	3	572	401	62	40	129
2 Courthouse	29	0	14	10	2	1	3
Subtotal - Equipment Depreciation	29	0	14	10	2	1	3
3 County Coordination	0	1,208	574	402	62	40	130
3 Accounting	0	1,389	660	462	72	46	149
3 Personnel Management	0	249	118	83	13	8	27
Subtotal - 101-175 Administration	0	2,845	1,352	946	147	94	306
4 Specific Service	0	8,102	3,850	2,695	418	268	870
Subtotal - 101-211 Legal Counsel	0	8,102	3,850	2,695	418	268	870
5 Payroll / Fringe	0	576	274	192	30	19	62
5 Accounting	0	347	165	115	18	11	37
Subtotal - 101-215 Clerk	0	923	439	307	48	31	99
6 Land Info Services	0	2,550	1,212	848	132	84	274
Subtotal - 101-243 Land Information S	0	2,550	1,212	848	132	84	274
7 General Fund Revenues	0	4,779	2,271	1,590	247	158	513
Subtotal - 101-253 Treasurer	0	4,779	2,271	1,590	247	158	513
8 Courthouse	0	9,108	4,328	3,030	470	301	978
Subtotal - 101-265 Buildings & Grounds	0	9,108	4,328	3,030	470	301	978
9 Paper	0	127	60	42	7	4	14
9 Copier Service Leases & Maint	0	245	116	81	13	8	26
9 Audit	0	343	163	114	18	11	37
9 Cost Plan	0	724	344	241	37	24	78
9 Accounting	0	399	190	133	21	13	43
9 Human Resource Admin	0	125	60	42	6	4	13
9 OPEB Valuation	0	0	0	0	0	0	0
Subtotal - 101-299 Miscellaneous	0	1,963	933	653	101	65	211
10 Court Security	0	3,412	1,621	1,135	176	113	367

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

CY 2017
11/5/2018

B. Incoming Costs - (Default Spread Salary%)

Dept:3 101-175 Administration

Department	First Incoming	Second Incoming	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management
Subtotal - 101-334 Court Security	\$0	\$3,412	\$1,621	\$1,135	\$176	\$113	\$367
11 General Liability	0	295	140	98	15	10	32
11 Public Officials	0	352	167	117	18	12	38
11 Employee Benefits	0	281	133	93	14	9	30
11 Retirement Fund	0	15,437	7,336	5,135	797	510	1,658
Subtotal - 101-865 Insurance	0	16,364	7,776	5,443	845	541	1,758
12 Courthouse	0	1,163	553	387	60	38	125
Subtotal - 101-865-1 Property Insuranc	0	1,163	553	387	60	38	125
13 Computer Services	0	3,401	1,616	1,131	176	112	365
13 Audit Software	0	0	0	0	0	0	0
Subtotal - 637 Data Processing	0	3,401	1,616	1,131	176	112	365
Total Incoming	1,231	54,613	26,537	18,576	2,885	1,846	6,000
C. Total Allocated		\$336,614	\$159,960	\$111,973	\$17,388	\$11,129	\$36,164
			47.52%	33.26%	5.17%	3.31%	10.74%

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

CY 2017
11/5/2018

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	280,769.00	0.90%	\$1,208	\$0	\$1,208	\$0	\$1,208
4 101-211 Legal Counsel	83,270.00	0.27%	358	0	358	70	428
5 101-215 Clerk	521,538.00	1.67%	2,243	0	2,243	438	2,682
6 101-243 Land Information Services	287,735.00	0.92%	1,238	0	1,238	242	1,480
7 101-253 Treasurer	251,010.00	0.81%	1,080	0	1,080	211	1,291
8 101-265 Buildings & Grounds	629,467.00	2.02%	2,708	0	2,708	529	3,237
9 101-299 Miscellaneous	246,443.00	0.79%	1,060	0	1,060	207	1,267
10 101-334 Court Security	93,176.00	0.30%	401	0	401	78	479
11 101-865 Insurance	3,381,882.00	10.86%	14,547	0	14,547	2,843	17,390
13 637 Data Processing	242,307.00	0.78%	1,042	0	1,042	204	1,246
14 101-101 Bd of Commissioners	166,313.00	0.53%	715	0	715	140	855
15 101-140 Trial Court Criminal & Civil	1,491,146.00	4.79%	6,414	0	6,414	1,253	7,668
16 101-147 Jury Board	5,343.00	0.02%	23	0	23	4	27
17 101-148 Family Division	787,516.00	2.53%	3,387	0	3,387	662	4,049
18 101-151 Adult Probation	8,369.00	0.03%	36	0	36	7	43
19 101-191 Elections	44,491.00	0.14%	191	0	191	37	229
20 101-225 Equalization	173,147.00	0.56%	745	0	745	146	890
21 101-229/CRV Prosecutor/Crime Victim	706,409.00	2.27%	3,039	0	3,039	594	3,632
24 101-236 Register of Deeds	244,156.00	0.78%	1,050	0	1,050	205	1,255
26 101-257 Co-Op Extension	114,275.00	0.37%	492	0	492	96	588
28 101-275 Drain Commissioner	155,489.00	0.50%	669	0	669	131	800
29 101-280 Soil Conservation	15,500.00	0.05%	67	0	67	13	80
30 101-301 Sheriff's Dept	2,979,717.00	9.56%	12,817	0	12,817	2,505	15,322
31 101-315 Seat Belt Enf	271.00	0.00%	1	0	1	0	1
33 101-331 Marine Law	114,160.00	0.37%	491	0	491	96	587
34 101-333 Road Patrol	114,019.00	0.37%	490	0	490	96	586
35 101-351 Jail	2,033,002.00	6.53%	8,745	0	8,745	1,709	10,454
36 101-355 Sheriff-Animal Control	59,342.00	0.19%	255	0	255	50	305
37 101-400 Planning	215,289.00	0.69%	926	0	926	181	1,107
38 101-426 Emergency Management	175,267.00	0.56%	754	0	754	147	901
39 101-430 Animal Control	173,062.00	0.56%	744	0	744	145	890
41 101-601 Health	441,266.00	1.42%	1,898	0	1,898	371	2,269
43 101-631 Substance Abuse	74,047.00	0.24%	319	0	319	62	381
44 101-648 Medical Examiners	123,466.00	0.40%	531	0	531	104	635
45 101-681 Veterans Burial	29,100.00	0.09%	125	0	125	24	150
46 101-682 Veterans Counselor	35,111.00	0.11%	151	0	151	30	181
47 101-689 Soldiers & Sailors	7,644.00	0.02%	33	0	33	6	39
48 101-900 Capital Outlay	5,000.00	0.02%	22	0	22	4	26
50 201 Road Commission	11,334.00	0.04%	49	0	49	10	58
51 205 Central Dispatch	1,605,171.00	5.15%	6,905	0	6,905	1,349	8,254
52 208 Charlton Park Fund	606,027.00	1.95%	2,607	0	2,607	509	3,116
53 215 Friend of the Court	1,062,719.00	3.41%	4,571	0	4,571	893	5,465

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

CY 2017
11/5/2018

County Coordination Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
55 226 Sheriff K9 Donation	300.00	0.00%	\$1	\$0	\$1	\$0	\$2
56 227 Animal Shelter TNR Grant 2015	7,216.00	0.02%	31	0	31	6	37
57 228 Solid Waste	75,031.00	0.24%	323	0	323	63	386
61 232 Animal Shelter Donations	19,950.00	0.06%	86	0	86	17	103
62 233 Barry Comm Resource Net	3,248.00	0.01%	14	0	14	3	17
65 236 Remonumentation Fund	65,260.00	0.21%	281	0	281	55	336
68 247 Thornapple Namor Depr Fund	3,472.00	0.01%	15	0	15	3	18
69 248 Building Rehab Fund	458,582.00	1.47%	1,973	0	1,973	385	2,358
70 250 Park & Rec Fund	20,175.00	0.06%	87	0	87	17	104
71 252 Co Agriculture Preserve	1,323.00	0.00%	6	0	6	1	7
73 255 EDC	137,394.00	0.44%	591	0	591	115	706
74 256 ROD Automation	47,595.00	0.15%	205	0	205	40	245
76 259 Local Corr Officer	6,470.00	0.02%	28	0	28	5	33
77 260 Victims Services	1,457.00	0.00%	6	0	6	1	7
79 264 Concealed Pistol Licensing	58.00	0.00%	0	0	0	0	0
82 267 Crime Victim Rights	57,171.00	0.18%	246	0	246	48	294
83 269 Law Library	20,706.00	0.07%	89	0	89	17	106
84 275 Comm on Aging	1,715,061.00	5.51%	7,377	0	7,377	1,442	8,819
85 276 CDBG	24,510.00	0.08%	105	0	105	21	126
86 277 Middleville Police Serv	287,512.00	0.92%	1,237	0	1,237	242	1,478
88 281 Swift & Sure Sanctions	120,335.00	0.39%	518	0	518	101	619
89 282 56B Sobriety Court	110,626.00	0.36%	476	0	476	93	569
90 283 Comm Corrections	80,616.00	0.26%	347	0	347	68	415
92 285 Adult Drug Court	141,471.24	0.45%	609	0	609	119	727
94 287 Mich Justice Training	5,739.00	0.02%	25	0	25	5	30
95 290 Social Welfare	6,558.00	0.02%	28	0	28	6	34
96 292 CC Probate	804,311.00	2.58%	3,460	0	3,460	676	4,136
97 292 CC Wrap Around	87,177.00	0.28%	375	0	375	73	448
98 292 CC Juv Justice	82,489.00	0.26%	355	0	355	69	424
99 292 Child Care Fund	68,725.00	0.22%	296	0	296	58	353
100 294 Vets Trust	7,665.00	0.02%	33	0	33	6	39
102 297 Diverted Felons	29,337.00	0.09%	126	0	126	25	151
103 352 FOC Ren Debt Relocations	95,194.00	0.31%	409	0	409	80	489
104 354 Yankee Springs Water	42,332.00	0.14%	182	0	182	36	218
105 355 Middleville Water Debt	12,232.00	0.04%	53	0	53	10	63
106 356 Middleville Water Debt 206	62,144.00	0.20%	267	0	267	52	320
107 357 Fawn Lake Sewer	35,862.00	0.12%	154	0	154	30	184
108 358 Yankee Spring	25,738.00	0.08%	111	0	111	22	132
109 359 Finkbeiner/Crain Debt	79,510.00	0.26%	342	0	342	67	409
112 368 Thornapple Manor	1,416,418.00	4.55%	6,093	0	6,093	1,191	7,283
115 374 1999 BPW Middleville	82,950.00	0.27%	357	0	357	70	427
117 377 Leach & Middle Lake	176,802.00	0.57%	761	0	761	149	909

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

CY 2017
11/5/2018

County Coordination Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
120 472 McKeown Bridge Park	8,721.00	0.03%	\$38	\$0	\$38	\$7	\$45
128 515 2015 Delinquent Tax Payment	20,054.00	0.06%	86	0	86	17	103
130 517 Foreclosure Fund	1,500.00	0.00%	6	0	6	1	8
134 588 Transit Fund	1,689,999.00	5.42%	7,269	0	7,269	1,421	8,690
135 595 Commissary	133,706.00	0.43%	575	0	575	112	688
136 660 Telephone	37,122.00	0.12%	160	0	160	31	191
137 661 Vehicle Fund	190,781.00	0.61%	821	0	821	160	981
138 676 Worker's Comp Fund	185,574.00	0.60%	798	0	798	156	954
139 677 Health Ins. Fund	2,006,033.00	6.44%	8,629	0	8,629	1,686	10,315
140 678 Disability Fund	57,921.00	0.19%	249	0	249	49	298
141 680 Fringe Benefit Fund	41,986.00	0.13%	181	0	181	35	216
142 681 Life Ins. Fund	51,684.00	0.17%	222	0	222	43	266
144 683 Dental/Optical	59,026.00	0.19%	254	0	254	50	304
145 684 Unemployment	8,958.00	0.03%	39	0	39	8	46
152 843 Gun Lake Weed Assess	152,648.00	0.49%	657	0	657	128	785
153 851 Drain Debt	28,714.00	0.09%	124	0	124	24	148
154 Mental Health	154,500.00	0.50%	665	0	665	130	794
155 Other	3,630.00	0.01%	16	0	16	3	19
Subtotal	31,154,044.24	100.00%	134,008	0	134,008	25,952	159,960
Direct Bills					0		0
Total					\$134,008		\$159,960

Basis Units: Dollar Value of Expenditures
Source: Annual Audit

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

CY 2017
11/5/2018

Accounting Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	336	1.48%	\$1,389	\$0	\$1,389	\$0	\$1,389
4 101-211 Legal Counsel	54	0.24%	223	0	223	44	267
5 101-215 Clerk	431	1.90%	1,781	0	1,781	350	2,132
6 101-243 Land Information Services	294	1.30%	1,215	0	1,215	239	1,454
7 101-253 Treasurer	304	1.34%	1,256	0	1,256	247	1,503
8 101-265 Buildings & Grounds	1,035	4.56%	4,278	0	4,278	841	5,119
9 101-299 Miscellaneous	189	0.83%	781	0	781	154	935
10 101-334 Court Security	144	0.63%	595	0	595	117	712
11 101-865 Insurance	4	0.02%	17	0	17	3	20
13 637 Data Processing	204	0.90%	843	0	843	166	1,009
14 101-101 Bd of Commissioners	304	1.34%	1,256	0	1,256	247	1,503
15 101-140 Trial Court Criminal & Civil	898	3.96%	3,712	0	3,712	730	4,441
16 101-147 Jury Board	26	0.11%	107	0	107	21	129
17 101-148 Family Division	782	3.45%	3,232	0	3,232	635	3,867
18 101-151 Adult Probation	54	0.24%	223	0	223	44	267
19 101-191 Elections	47	0.21%	194	0	194	38	232
20 101-225 Equalization	328	1.45%	1,356	0	1,356	266	1,622
21 101-229/CRV Prosecutor/Crime Victim	486	2.14%	2,009	0	2,009	395	2,404
23 101-230 Extraditions	1	0.00%	4	0	4	1	5
24 101-236 Register of Deeds	363	1.60%	1,500	0	1,500	295	1,795
25 101-254 Tax Tribunal	6	0.03%	25	0	25	5	30
26 101-257 Co-Op Extension	16	0.07%	66	0	66	13	79
28 101-275 Drain Commissioner	332	1.46%	1,372	0	1,372	270	1,642
29 101-280 Soil Conservation	1	0.00%	4	0	4	1	5
30 101-301 Sheriff's Dept	898	3.96%	3,712	0	3,712	730	4,441
32 101-317 Snowmobile Enforcement	11	0.05%	45	0	45	9	54
33 101-331 Marine Law	219	0.96%	905	0	905	178	1,083
34 101-333 Road Patrol	306	1.35%	1,265	0	1,265	249	1,513
35 101-351 Jail	1,153	5.08%	4,766	0	4,766	937	5,702
36 101-355 Sheriff-Animal Control	296	1.30%	1,223	0	1,223	240	1,464
37 101-400 Planning	406	1.79%	1,678	0	1,678	330	2,008
38 101-426 Emergency Management	385	1.70%	1,591	0	1,591	313	1,904
39 101-430 Animal Control	547	2.41%	2,261	0	2,261	444	2,705
41 101-601 Health	4	0.02%	17	0	17	3	20
43 101-631 Substance Abuse	4	0.02%	17	0	17	3	20
44 101-648 Medical Examiners	27	0.12%	112	0	112	22	134
45 101-681 Veterans Burial	49	0.22%	203	0	203	40	242
46 101-682 Veterans Counselor	94	0.41%	389	0	389	76	465
47 101-689 Soldiers & Sailors	6	0.03%	25	0	25	5	30
49 101-999 Appropriations	42	0.19%	174	0	174	34	208
50 201 Road Commission	80	0.35%	331	0	331	65	396
51 205 Central Dispatch	978	4.31%	4,042	0	4,042	795	4,837

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

CY 2017
11/5/2018

Accounting Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 208 Charlton Park Fund	1,140	5.02%	\$4,712	\$0	\$4,712	\$926	\$5,638
53 215 Friend of the Court	446	1.97%	1,843	0	1,843	362	2,206
55 226 Sheriff K9 Donation	2	0.01%	8	0	8	2	10
56 227 Animal Shelter TNR Grant 2015	33	0.15%	136	0	136	27	163
57 228 Solid Waste	90	0.40%	372	0	372	73	445
61 232 Animal Shelter Donations	34	0.15%	141	0	141	28	168
62 233 Barry Comm Resource Net	13	0.06%	54	0	54	11	64
65 236 Remonumentation Fund	185	0.82%	765	0	765	150	915
67 244 Comm on Aging Building	1	0.00%	4	0	4	1	5
69 248 Building Rehab Fund	106	0.47%	438	0	438	86	524
70 250 Park & Rec Fund	164	0.72%	678	0	678	133	811
71 252 Co Agriculture Preserve	5	0.02%	21	0	21	4	25
73 255 EDC	2	0.01%	8	0	8	2	10
74 256 ROD Automation	151	0.67%	624	0	624	123	747
76 259 Local Corr Officer	13	0.06%	54	0	54	11	64
77 260 Victims Services	23	0.10%	95	0	95	19	114
79 264 Concealed Pistol Licensing	5	0.02%	21	0	21	4	25
82 267 Crime Victim Rights	249	1.10%	1,029	0	1,029	202	1,231
83 269 Law Library	25	0.11%	103	0	103	20	124
84 275 Comm on Aging	1,543	6.80%	6,377	0	6,377	1,254	7,631
85 276 CDBG	35	0.15%	145	0	145	28	173
86 277 Middleville Police Serv	325	1.43%	1,343	0	1,343	264	1,607
88 281 Swift & Sure Sanctions	344	1.52%	1,422	0	1,422	279	1,701
89 282 56B Sobriety Court	377	1.66%	1,558	0	1,558	306	1,865
90 283 Comm Corrections	330	1.45%	1,364	0	1,364	268	1,632
92 285 Adult Drug Court	386	1.70%	1,595	0	1,595	314	1,909
93 286 Juvenile Drug Court	34	0.15%	141	0	141	28	168
94 287 Mich Justice Training	10	0.04%	41	0	41	8	49
95 290 Social Welfare	13	0.06%	54	0	54	11	64
96 292 CC Probate	678	2.99%	2,802	0	2,802	551	3,353
97 292 CC Wrap Around	368	1.62%	1,521	0	1,521	299	1,820
98 292 CC Juv Justice	398	1.75%	1,645	0	1,645	323	1,968
99 292 Child Care Fund	288	1.27%	1,190	0	1,190	234	1,424
100 294 Vets Trust	1	0.00%	4	0	4	1	5
101 295 Airport Fund	348	1.53%	1,438	0	1,438	283	1,721
102 297 Diverted Felons	4	0.02%	17	0	17	3	20
103 352 FOC Ren Debt Relocations	4	0.02%	17	0	17	3	20
104 354 Yankee Springs Water	3	0.01%	12	0	12	2	15
105 355 Middleville Water Debt	3	0.01%	12	0	12	2	15
106 356 Middleville Water Debt 206	3	0.01%	12	0	12	2	15
107 357 Fawn Lake Sewer	5	0.02%	21	0	21	4	25
108 358 Yankee Spring	3	0.01%	12	0	12	2	15

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

CY 2017
11/5/2018

Accounting Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
109 359 Finkbeiner/Crain Debt	4	0.02%	\$17	\$0	\$17	\$3	\$20
112 368 Thornapple Manor	9	0.04%	37	0	37	7	45
115 374 1999 BPW Middleville	6	0.03%	25	0	25	5	30
117 377 Leach & Middle Lake	3	0.01%	12	0	12	2	15
125 512 Thornapple Manor Fund	92	0.41%	380	0	380	75	455
127 514 2014 Delinquent Tax Payment	13	0.06%	54	0	54	11	64
128 515 2015 Delinquent Tax Payment	10	0.04%	41	0	41	8	49
129 516 100% Tax Payment	3	0.01%	12	0	12	2	15
130 517 Foreclosure Fund	8	0.04%	33	0	33	6	40
134 588 Transit Fund	999	4.40%	4,129	0	4,129	812	4,941
135 595 Commissary	157	0.69%	649	0	649	128	776
136 660 Telephone	30	0.13%	124	0	124	24	148
137 661 Vehicle Fund	26	0.11%	107	0	107	21	129
138 676 Worker's Comp Fund	6	0.03%	25	0	25	5	30
139 677 Health Ins. Fund	87	0.38%	360	0	360	71	430
140 678 Disability Fund	185	0.82%	765	0	765	150	915
141 680 Fringe Benefit Fund	5	0.02%	21	0	21	4	25
142 681 Life Ins. Fund	65	0.29%	269	0	269	53	321
143 682 Retirement Fund	33	0.15%	136	0	136	27	163
144 683 Dental/Optical	213	0.94%	880	0	880	173	1,053
145 684 Unemployment	3	0.01%	12	0	12	2	15
147 716 Co-Op Ext Grant	1	0.00%	4	0	4	1	5
149 801 Drain Fund	326	1.44%	1,347	0	1,347	265	1,612
150 804 Drain Maint	20	0.09%	83	0	83	16	99
152 843 Gun Lake Weed Assess	32	0.14%	132	0	132	26	158
153 851 Drain Debt	5	0.02%	21	0	21	4	25
155 Other	21	0.09%	87	0	87	17	104
Subtotal	22,696	100.00%	93,806	0	93,806	18,167	111,973
Direct Bills					0		0
Total					\$93,806		\$111,973

Basis Units: Expenditure Transactions
Source: Expenditure Transaction Detail

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

CY 2017
 11/5/2018

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%	\$14,567	\$0	\$14,567	\$2,821	\$17,388
Subtotal	1	100.00%	14,567	0	14,567	2,821	17,388
Direct Bills					0		0
Total					\$14,567		\$17,388
Basis Units: Direct to Insurance							
Source:							

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

CY 2017
11/5/2018

Computer Operations Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 637 Data Processing	1	100.00%	\$9,323	\$0	\$9,323	\$1,806	\$11,129
Subtotal	1	100.00%	9,323	0	9,323	1,806	11,129
Direct Bills					0		0
Total					\$9,323		\$11,129
Basis Units: Direct to Computer Services							
Source:							

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

CY 2017
11/5/2018

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	2.00	0.82%	\$249	\$0	\$249	\$0	\$249
5 101-215 Clerk	7.00	2.87%	870	0	870	170	1,040
6 101-243 Land Information Services	3.86	1.58%	479	0	479	94	573
7 101-253 Treasurer	3.00	1.23%	373	0	373	73	446
8 101-265 Buildings & Grounds	5.57	2.29%	693	0	693	135	828
10 101-334 Court Security	1.78	0.73%	222	0	222	43	265
14 101-101 Bd of Commissioners	3.88	1.59%	482	0	482	94	577
15 101-140 Trial Court Criminal & Civil	16.94	6.95%	2,105	0	2,105	411	2,517
17 101-148 Family Division	12.71	5.22%	1,580	0	1,580	309	1,889
20 101-225 Equalization	1.59	0.65%	198	0	198	39	236
21 101-229/CRV Prosecutor/Crime Victim	8.95	3.67%	1,112	0	1,112	217	1,329
24 101-236 Register of Deeds	4.32	1.77%	536	0	536	105	641
28 101-275 Drain Commissioner	2.00	0.82%	249	0	249	49	297
30 101-301 Sheriff's Dept	37.64	15.44%	4,678	0	4,678	913	5,591
33 101-331 Marine Law	1.70	0.70%	212	0	212	41	253
34 101-333 Road Patrol	1.31	0.54%	163	0	163	32	195
35 101-351 Jail	23.55	9.66%	2,926	0	2,926	571	3,497
36 101-355 Sheriff-Animal Control	1.00	0.41%	124	0	124	24	149
37 101-400 Planning	2.97	1.22%	369	0	369	72	441
38 101-426 Emergency Management	1.00	0.41%	124	0	124	24	149
39 101-430 Animal Control	2.58	1.06%	321	0	321	63	384
51 205 Central Dispatch	17.39	7.13%	2,161	0	2,161	422	2,583
52 208 Charlton Park Fund	7.04	2.89%	875	0	875	171	1,046
53 215 Friend of the Court	14.00	5.74%	1,740	0	1,740	340	2,080
65 236 Remonumentation Fund	0.37	0.15%	46	0	46	9	55
70 250 Park & Rec Fund	0.17	0.07%	21	0	21	4	25
84 275 Comm on Aging	28.84	11.83%	3,584	0	3,584	700	4,284
88 281 Swift & Sure Sanctions	5.44	2.23%	676	0	676	132	808
134 588 Transit Fund	25.18	10.33%	3,129	0	3,129	611	3,740
Subtotal	243.79	100.00%	30,297	0	30,297	5,867	36,164
Direct Bills					0		0
Total					\$30,297		\$36,164

Basis Units: Full-Time Equivalents (FTEs)
Source: County Payroll

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

CY 2017
11/5/2018

Allocation Summary

Dept:3 101-175 Administration

Department	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management	Total
3 101-175 Administration	\$1,208	\$1,389	\$0	\$0	\$249	\$2,845
4 101-211 Legal Counsel	428	267	0	0	0	695
5 101-215 Clerk	2,682	2,132	0	0	1,040	5,853
6 101-243 Land Information Services	1,480	1,454	0	0	573	3,507
7 101-253 Treasurer	1,291	1,503	0	0	446	3,240
8 101-265 Buildings & Grounds	3,237	5,119	0	0	828	9,184
9 101-299 Miscellaneous	1,267	935	0	0	0	2,202
10 101-334 Court Security	479	712	0	0	265	1,456
11 101-865 Insurance	17,390	20	17,388	0	0	34,797
13 637 Data Processing	1,246	1,009	0	11,129	0	13,384
14 101-101 Bd of Commissioners	855	1,503	0	0	577	2,935
15 101-140 Trial Court Criminal & Civil	7,668	4,441	0	0	2,517	14,625
16 101-147 Jury Board	27	129	0	0	0	156
17 101-148 Family Division	4,049	3,867	0	0	1,889	9,806
18 101-151 Adult Probation	43	267	0	0	0	310
19 101-191 Elections	229	232	0	0	0	461
20 101-225 Equalization	890	1,622	0	0	236	2,749
21 101-229/CRV Prosecutor/Crime Victim	3,632	2,404	0	0	1,329	7,365
23 101-230 Extraditions	0	5	0	0	0	5
24 101-236 Register of Deeds	1,255	1,795	0	0	641	3,692
25 101-254 Tax Tribunal	0	30	0	0	0	30
26 101-257 Co-Op Extension	588	79	0	0	0	667
28 101-275 Drain Commissioner	800	1,642	0	0	297	2,739
29 101-280 Soil Conservation	80	5	0	0	0	85
30 101-301 Sheriff's Dept	15,322	4,441	0	0	5,591	25,355
31 101-315 Seat Belt Enf	1	0	0	0	0	1
32 101-317 Snowmobile Enforcement	0	54	0	0	0	54
33 101-331 Marine Law	587	1,083	0	0	253	1,923
34 101-333 Road Patrol	586	1,513	0	0	195	2,294
35 101-351 Jail	10,454	5,702	0	0	3,497	19,654
36 101-355 Sheriff-Animal Control	305	1,464	0	0	149	1,918
37 101-400 Planning	1,107	2,008	0	0	441	3,556
38 101-426 Emergency Management	901	1,904	0	0	149	2,954
39 101-430 Animal Control	890	2,705	0	0	384	3,979
41 101-601 Health	2,269	20	0	0	0	2,289
43 101-631 Substance Abuse	381	20	0	0	0	401
44 101-648 Medical Examiners	635	134	0	0	0	768
45 101-681 Veterans Burial	150	242	0	0	0	392
46 101-682 Veterans Counselor	181	465	0	0	0	645
47 101-689 Soldiers & Sailors	39	30	0	0	0	69
48 101-900 Capital Outlay	26	0	0	0	0	26

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

CY 2017
11/5/2018

Allocation Summary

Dept:3 101-175 Administration

Department	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management	Total
49 101-999 Appropriations	\$0	\$208	\$0	\$0	\$0	\$208
50 201 Road Commission	58	396	0	0	0	454
51 205 Central Dispatch	8,254	4,837	0	0	2,583	15,674
52 208 Charlton Park Fund	3,116	5,638	0	0	1,046	9,800
53 215 Friend of the Court	5,465	2,206	0	0	2,080	9,750
55 226 Sheriff K9 Donation	2	10	0	0	0	11
56 227 Animal Shelter TNR Grant 2015	37	163	0	0	0	200
57 228 Solid Waste	386	445	0	0	0	831
61 232 Animal Shelter Donations	103	168	0	0	0	271
62 233 Barry Comm Resource Net	17	64	0	0	0	81
65 236 Remonumentation Fund	336	915	0	0	55	1,305
67 244 Comm on Aging Building	0	5	0	0	0	5
68 247 Thornapple Namor Depr Fund	18	0	0	0	0	18
69 248 Building Rehab Fund	2,358	524	0	0	0	2,882
70 250 Park & Rec Fund	104	811	0	0	25	940
71 252 Co Agriculture Preserve	7	25	0	0	0	32
73 255 EDC	706	10	0	0	0	716
74 256 ROD Automation	245	747	0	0	0	992
76 259 Local Corr Officer	33	64	0	0	0	98
77 260 Victims Services	7	114	0	0	0	121
79 264 Concealed Pistol Licensing	0	25	0	0	0	25
82 267 Crime Victim Rights	294	1,231	0	0	0	1,525
83 269 Law Library	106	124	0	0	0	230
84 275 Comm on Aging	8,819	7,631	0	0	4,284	20,734
85 276 CDBG	126	173	0	0	0	299
86 277 Middleville Police Serv	1,478	1,607	0	0	0	3,086
88 281 Swift & Sure Sanctions	619	1,701	0	0	808	3,128
89 282 56B Sobriety Court	569	1,865	0	0	0	2,433
90 283 Comm Corrections	415	1,632	0	0	0	2,047
92 285 Adult Drug Court	727	1,909	0	0	0	2,636
93 286 Juvenile Drug Court	0	168	0	0	0	168
94 287 Mich Justice Training	30	49	0	0	0	79
95 290 Social Welfare	34	64	0	0	0	98
96 292 CC Probate	4,136	3,353	0	0	0	7,489
97 292 CC Wrap Around	448	1,820	0	0	0	2,268
98 292 CC Juv Justice	424	1,968	0	0	0	2,393
99 292 Child Care Fund	353	1,424	0	0	0	1,778
100 294 Vets Trust	39	5	0	0	0	44
101 295 Airport Fund	0	1,721	0	0	0	1,721
102 297 Diverted Felons	151	20	0	0	0	171
103 352 FOC Ren Debt Relocations	489	20	0	0	0	509

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

CY 2017
11/5/2018

Allocation Summary

Dept:3 101-175 Administration

Department	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management	Total
104 354 Yankee Springs Water	\$218	\$15	\$0	\$0	\$0	\$233
105 355 Middleville Water Debt	63	15	0	0	0	78
106 356 Middleville Water Debt 206	320	15	0	0	0	334
107 357 Fawn Lake Sewer	184	25	0	0	0	209
108 358 Yankee Spring	132	15	0	0	0	147
109 359 Finkbeiner/Crain Debt	409	20	0	0	0	429
112 368 Thornapple Manor	7,283	45	0	0	0	7,328
115 374 1999 BPW Middleville	427	30	0	0	0	456
117 377 Leach & Middle Lake	909	15	0	0	0	924
120 472 McKeown Bridge Park	45	0	0	0	0	45
125 512 Thornapple Manor Fund	0	455	0	0	0	455
127 514 2014 Delinquent Tax Payment	0	64	0	0	0	64
128 515 2015 Delinquent Tax Payment	103	49	0	0	0	153
129 516 100% Tax Payment	0	15	0	0	0	15
130 517 Foreclosure Fund	8	40	0	0	0	47
134 588 Transit Fund	8,690	4,941	0	0	3,740	17,371
135 595 Commissary	688	776	0	0	0	1,464
136 660 Telephone	191	148	0	0	0	339
137 661 Vehicle Fund	981	129	0	0	0	1,110
138 676 Worker's Comp Fund	954	30	0	0	0	984
139 677 Health Ins. Fund	10,315	430	0	0	0	10,745
140 678 Disability Fund	298	915	0	0	0	1,213
141 680 Fringe Benefit Fund	216	25	0	0	0	241
142 681 Life Ins. Fund	266	321	0	0	0	587
143 682 Retirement Fund	0	163	0	0	0	163
144 683 Dental/Optical	304	1,053	0	0	0	1,357
145 684 Unemployment	46	15	0	0	0	61
147 716 Co-Op Ext Grant	0	5	0	0	0	5
149 801 Drain Fund	0	1,612	0	0	0	1,612
150 804 Drain Maint	0	99	0	0	0	99
152 843 Gun Lake Weed Assess	785	158	0	0	0	943
153 851 Drain Debt	148	25	0	0	0	172
154 Mental Health	794	0	0	0	0	794
155 Other	19	104	0	0	0	123
Total	\$159,960	\$111,973	\$17,388	\$11,129	\$36,164	\$336,614

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

CY 2017
11/5/2018

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.

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

CY 2017
11/5/2018

A. Department Costs

Dept:4 101-211 Legal Counsel

Description		Amount	General Admin	Labor Relations	Specific Service
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					
806-100 Other Legal Fees	P	27,812	0	0	27,812
806-110 Labor Counsel	P	55,458	0	55,458	0
Subtotal - Services & Supplies		83,270	0	55,458	27,812
Department Cost Total		83,270	0	55,458	27,812
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		83,270	0	55,458	27,812
General Admin Distribution			0	0	0
Grand Total		\$83,270		\$55,458	\$27,812

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

CY 2017
11/5/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:4 101-211 Legal Counsel

Department	First Incoming	Second Incoming	Labor Relations	Specific Service
3 County Coordination	\$358	\$70	\$285	\$143
3 Accounting	223	44	178	89
Subtotal - 101-175 Administration	581	114	463	232
5 Accounting	0	56	37	19
Subtotal - 101-215 Clerk	0	56	37	19
7 General Fund Revenues	0	768	512	257
Subtotal - 101-253 Treasurer	0	768	512	257
9 Audit	0	102	68	34
9 Cost Plan	0	724	482	242
9 Accounting	0	64	43	21
Subtotal - 101-299 Miscellaneous	0	890	593	297
11 General Liability	0	87	58	29
Subtotal - 101-865 Insurance	0	87	58	29
13 Audit Software	0	0	0	0
Subtotal - 637 Data Processing	0	0	0	0
Total Incoming	581	1,915	1,662	834
C. Total Allocated		<u>\$85,766</u>	<u>\$57,120</u>	<u>\$28,646</u>
		66.60%	33.40%	

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

CY 2017
11/5/2018

Labor Relations Allocations

Dept:4 101-211 Legal Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-215 Clerk	4.00	3.49%	\$1,950	\$0	\$1,950	\$45	\$1,994
6 101-243 Land Information Services	2.86	2.49%	1,393	0	1,393	32	1,425
7 101-253 Treasurer	2.00	1.75%	975	0	975	22	997
8 101-265 Buildings & Grounds	4.57	3.99%	2,230	0	2,230	51	2,281
15 101-140 Trial Court Criminal & Civil	10.57	9.23%	5,153	0	5,153	118	5,270
17 101-148 Family Division	9.28	8.10%	4,524	0	4,524	103	4,627
20 101-225 Equalization	1.59	1.39%	775	0	775	18	793
21 101-229/CRV Prosecutor/Crime Victim	5.95	5.19%	2,898	0	2,898	66	2,965
24 101-236 Register of Deeds	3.00	2.62%	1,462	0	1,462	33	1,496
28 101-275 Drain Commissioner	1.00	0.87%	487	0	487	11	499
30 101-301 Sheriff's Dept	25.72	22.45%	12,536	0	12,536	286	12,823
35 101-351 Jail	15.87	13.85%	7,735	0	7,735	177	7,911
36 101-355 Sheriff-Animal Control	1.00	0.87%	487	0	487	11	499
37 101-400 Planning	1.97	1.72%	961	0	961	22	983
39 101-430 Animal Control	1.00	0.87%	487	0	487	11	499
51 205 Central Dispatch	8.19	7.15%	3,992	0	3,992	91	4,083
53 215 Friend of the Court	12.00	10.47%	5,849	0	5,849	134	5,983
88 281 Swift & Sure Sanctions	4.00	3.49%	1,950	0	1,950	45	1,994
Subtotal	114.57	100.00%	55,845	0	55,845	1,275	57,120
Direct Bills					0		0
Total					\$55,845		\$57,120

Basis Units: # of Union Postitions by Dept
Source:

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

CY 2017
11/5/2018

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	8,046	28.93%	\$8,102	\$0	\$8,102	\$0	\$8,102
5 101-215 Clerk	3,250	11.68%	3,272	0	3,272	105	3,378
8 101-265 Buildings & Grounds	1,705	6.13%	1,717	0	1,717	55	1,772
15 101-140 Trial Court Criminal & Civil	832	2.99%	838	0	838	27	865
24 101-236 Register of Deeds	98	0.35%	99	0	99	3	102
37 101-400 Planning	450	1.62%	453	0	453	15	468
112 368 Thornapple Manor	4,386	15.77%	4,416	0	4,416	142	4,558
143 682 Retirement Fund	1,314	4.72%	1,323	0	1,323	43	1,366
149 801 Drain Fund	3,780	13.59%	3,806	0	3,806	122	3,928
155 Other	3,953	14.21%	3,980	0	3,980	128	4,108
Subtotal	27,814	100.00%	28,006	0	28,006	640	28,646
Direct Bills					0		0
Total					\$28,006		\$28,646

Basis Units: Dollar Value of Legal Serv by Dept
Source:

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

CY 2017
11/5/2018

Allocation Summary

Dept:4 101-211 Legal Counsel

Department	Labor Relations	Specific Service	Total
3 101-175 Administration	\$0	\$8,102	\$8,102
5 101-215 Clerk	1,994	3,378	5,372
6 101-243 Land Information Services	1,425	0	1,425
7 101-253 Treasurer	997	0	997
8 101-265 Buildings & Grounds	2,281	1,772	4,053
15 101-140 Trial Court Criminal & Civil	5,270	865	6,135
17 101-148 Family Division	4,627	0	4,627
20 101-225 Equalization	793	0	793
21 101-229/CRV Prosecutor/Crime Victim	2,965	0	2,965
24 101-236 Register of Deeds	1,496	102	1,598
28 101-275 Drain Commissioner	499	0	499
30 101-301 Sheriff's Dept	12,823	0	12,823
35 101-351 Jail	7,911	0	7,911
36 101-355 Sheriff-Animal Control	499	0	499
37 101-400 Planning	983	468	1,451
39 101-430 Animal Control	499	0	499
51 205 Central Dispatch	4,083	0	4,083
53 215 Friend of the Court	5,983	0	5,983
88 281 Swift & Sure Sanctions	1,994	0	1,994
112 368 Thornapple Manor	0	4,558	4,558
143 682 Retirement Fund	0	1,366	1,366
149 801 Drain Fund	0	3,928	3,928
155 Other	0	4,108	4,108
Total	\$57,120	\$28,646	\$85,766

Barry County, Michigan
2 CFR Part 200 Federal Cost Allocation Plan
101-215 COUNTY CLERK
Nature and Extent of Service

CY 2017
11/5/2018

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 OMB Circular A-87 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.
- **General Government** - The balance of the Clerk's activities are considered General Government in nature and have not been allocated in this plan.

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

CY 2017
11/5/2018

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.

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

CY 2017
11/5/2018

A. Department Costs

Dept:5 101-215 Clerk

Description		Amount	General Admin	Payroll / Fringe	Accounting	Gen. Govt
Personnel Costs						
Salaries	S1	285,719	30,062	33,346	11,115	211,196
Salary % Split			10.52%	11.67%	3.89%	73.92%
Benefits	S	151,936	15,986	17,732	5,911	112,307
Subtotal - Personnel Costs		437,655	46,048	51,078	17,026	323,503
Services & Supplies Cost						
727-000 Office Supplies	S	13,002	1,368	1,517	506	9,611
729-000 Postage	S	8,478	892	989	330	6,267
807-000 Dues-Subscriptions	S	350	37	41	14	259
851-000 Telephone & Fax	S	1,373	144	160	53	1,015
861-000 Travel	S	393	41	46	15	290
934-000 Office Equipment Repairs & M	S	1,900	200	222	74	1,404
957-000 Employee Training	S	144	15	17	6	106
964-000 Refunds	P	20	0	0	0	20
966-000 Software Maintenance	S	58,222	6,126	6,795	2,265	43,036
Subtotal - Services & Supplies		83,882	8,824	9,787	3,262	62,009
Department Cost Total		521,537	54,872	60,866	20,288	385,511
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		521,537	54,872	60,866	20,288	385,511
General Admin Distribution			(54,872)	7,157	2,386	45,329
Grand Total		\$521,537		\$68,023	\$22,674	\$430,840
not allocated						

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

CY 2017
11/5/2018

B. Incoming Costs - (Default Spread Salary%)

Dept:5 101-215 Clerk

Department	First Incoming	Second Incoming	Payroll / Fringe	Accounting	Gen. Govt
1 Courthouse	\$2,511	\$6	\$328	\$109	\$2,079
Subtotal - Building Depreciation	2,511	6	328	109	2,079
2 Courthouse	61	1	8	3	51
2 Dept. Specific Equip.	4,289	45	565	188	3,580
Subtotal - Equipment Depreciation	4,350	45	573	191	3,631
3 County Coordination	2,243	438	350	117	2,215
3 Accounting	1,781	350	278	93	1,761
3 Personnel Management	870	170	136	45	859
Subtotal - 101-175 Administration	4,895	958	763	254	4,835
4 Labor Relations	1,950	45	260	87	1,647
4 Specific Service	3,272	105	441	147	2,790
Subtotal - 101-211 Legal Counsel	5,222	150	701	234	4,438
5 Payroll / Fringe	0	2,017	263	88	1,666
5 Accounting	0	445	58	19	367
Subtotal - 101-215 Clerk	0	2,461	321	107	2,033
6 Land Info Services	0	9,348	1,219	406	7,723
Subtotal - 101-243 Land Information S	0	9,348	1,219	406	7,723
7 General Fund Revenues	0	6,130	800	267	5,064
Subtotal - 101-253 Treasurer	0	6,130	800	267	5,064
8 Courthouse	0	19,031	2,482	827	15,721
Subtotal - 101-265 Buildings & Grounds	0	19,031	2,482	827	15,721
9 Paper	0	443	58	19	366
9 Copier Service Leases & Maint	0	857	112	37	708
9 Audit	0	636	83	28	526
9 Cost Plan	0	724	94	31	598
9 Accounting	0	512	67	22	423
9 Human Resource Admin	0	439	57	19	363

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

CY 2017
11/5/2018

B. Incoming Costs - (Default Spread Salary%)

Dept:5 101-215 Clerk

Department	First Incoming	Second Incoming	Payroll / Fringe	Accounting	Gen. Govt
9 OPEB Valuation	\$0	\$0	\$0	\$0	\$0
Subtotal - 101-299 Miscellaneous	0	3,612	471	157	2,984
10 Court Security	0	7,130	930	310	5,890
Subtotal - 101-334 Court Security	0	7,130	930	310	5,890
11 General Liability	0	548	71	24	452
11 Public Officials	0	1,231	161	54	1,017
11 Employee Benefits	0	982	128	43	812
11 Retirement Fund	0	54,029	7,047	2,349	44,633
Subtotal - 101-865 Insurance	0	56,790	7,407	2,469	46,914
12 Courthouse	0	2,431	317	106	2,008
Subtotal - 101-865-1 Property Insuranc	0	2,431	317	106	2,008
13 Computer Services	0	12,471	1,627	542	10,302
13 Audit Software	0	0	0	0	0
Subtotal - 637 Data Processing	0	12,471	1,627	542	10,302
Total Incoming	16,979	120,563	17,940	5,980	113,622
C. Total Allocated		<u>\$659,079</u>	<u>\$85,963</u>	<u>\$28,653</u>	<u>\$544,462</u>
			13.04%	4.35%	82.61%

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

CY 2017
11/5/2018

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	2.00	0.82%	\$576	\$0	\$576	\$0	\$576
5 101-215 Clerk	7.00	2.87%	2,017	0	2,017	0	2,017
6 101-243 Land Information Services	3.86	1.58%	1,111	0	1,111	258	1,370
7 101-253 Treasurer	3.00	1.23%	864	0	864	201	1,065
8 101-265 Buildings & Grounds	5.57	2.29%	1,606	0	1,606	373	1,979
10 101-334 Court Security	1.78	0.73%	514	0	514	119	633
14 101-101 Bd of Commissioners	3.88	1.59%	1,118	0	1,118	260	1,378
15 101-140 Trial Court Criminal & Civil	16.94	6.95%	4,881	0	4,881	1,135	6,016
17 101-148 Family Division	12.71	5.22%	3,663	0	3,663	852	4,515
20 101-225 Equalization	1.59	0.65%	458	0	458	106	564
21 101-229/CRV Prosecutor/Crime Victim	8.95	3.67%	2,577	0	2,577	599	3,177
24 101-236 Register of Deeds	4.32	1.77%	1,244	0	1,244	289	1,533
28 101-275 Drain Commissioner	2.00	0.82%	576	0	576	134	710
30 101-301 Sheriff's Dept	37.64	15.44%	10,845	0	10,845	2,521	13,366
33 101-331 Marine Law	1.70	0.70%	491	0	491	114	605
34 101-333 Road Patrol	1.31	0.54%	377	0	377	88	465
35 101-351 Jail	23.55	9.66%	6,783	0	6,783	1,577	8,360
36 101-355 Sheriff-Animal Control	1.00	0.41%	288	0	288	67	355
37 101-400 Planning	2.97	1.22%	856	0	856	199	1,055
38 101-426 Emergency Management	1.00	0.41%	288	0	288	67	355
39 101-430 Animal Control	2.58	1.06%	745	0	745	173	918
51 205 Central Dispatch	17.39	7.13%	5,010	0	5,010	1,165	6,175
52 208 Charlton Park Fund	7.04	2.89%	2,028	0	2,028	472	2,500
53 215 Friend of the Court	14.00	5.74%	4,033	0	4,033	938	4,971
65 236 Remonumentation Fund	0.37	0.15%	107	0	107	25	131
70 250 Park & Rec Fund	0.17	0.07%	49	0	49	11	60
84 275 Comm on Aging	28.84	11.83%	8,309	0	8,309	1,932	10,240
88 281 Swift & Sure Sanctions	5.44	2.23%	1,567	0	1,567	364	1,932
134 588 Transit Fund	25.18	10.33%	7,254	0	7,254	1,686	8,941
Subtotal	243.79	100.00%	70,238	0	70,238	15,725	85,963
Direct Bills					0		0
Total					\$70,238		\$85,963

Basis Units: Full-Time Equivalents (FTEs)
Source: County Payroll

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

CY 2017
11/5/2018

Accounting Allocations

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	336	1.48%	\$347	\$0	\$347	\$0	\$347
4 101-211 Legal Counsel	54	0.24%	56	0	56	0	56
5 101-215 Clerk	431	1.90%	445	0	445	0	445
6 101-243 Land Information Services	294	1.30%	303	0	303	70	374
7 101-253 Treasurer	304	1.34%	314	0	314	73	387
8 101-265 Buildings & Grounds	1,035	4.56%	1,068	0	1,068	248	1,316
9 101-299 Miscellaneous	189	0.83%	195	0	195	45	240
10 101-334 Court Security	144	0.63%	149	0	149	35	183
11 101-865 Insurance	4	0.02%	4	0	4	1	5
13 637 Data Processing	204	0.90%	210	0	210	49	259
14 101-101 Bd of Commissioners	304	1.34%	314	0	314	73	387
15 101-140 Trial Court Criminal & Civil	898	3.96%	927	0	927	215	1,142
16 101-147 Jury Board	26	0.11%	27	0	27	6	33
17 101-148 Family Division	782	3.45%	807	0	807	187	994
18 101-151 Adult Probation	54	0.24%	56	0	56	13	69
19 101-191 Elections	47	0.21%	48	0	48	11	60
20 101-225 Equalization	328	1.45%	338	0	338	79	417
21 101-229/CRV Prosecutor/Crime Victim	486	2.14%	501	0	501	116	618
23 101-230 Extraditions	1	0.00%	1	0	1	0	1
24 101-236 Register of Deeds	363	1.60%	375	0	375	87	462
25 101-254 Tax Tribunal	6	0.03%	6	0	6	1	8
26 101-257 Co-Op Extension	16	0.07%	17	0	17	4	20
28 101-275 Drain Commissioner	332	1.46%	343	0	343	80	422
29 101-280 Soil Conservation	1	0.00%	1	0	1	0	1
30 101-301 Sheriff's Dept	898	3.96%	927	0	927	215	1,142
32 101-317 Snowmobile Enforcement	11	0.05%	11	0	11	3	14
33 101-331 Marine Law	219	0.97%	226	0	226	52	278
34 101-333 Road Patrol	306	1.35%	316	0	316	73	389
35 101-351 Jail	1,153	5.08%	1,190	0	1,190	276	1,466
36 101-355 Sheriff-Animal Control	296	1.30%	305	0	305	71	376
37 101-400 Planning	406	1.79%	419	0	419	97	516
38 101-426 Emergency Management	385	1.70%	397	0	397	92	490
39 101-430 Animal Control	547	2.41%	564	0	564	131	695
41 101-601 Health	4	0.02%	4	0	4	1	5
43 101-631 Substance Abuse	4	0.02%	4	0	4	1	5
44 101-648 Medical Examiners	27	0.12%	28	0	28	6	34
45 101-681 Veterans Burial	49	0.22%	51	0	51	12	62
46 101-682 Veterans Counselor	94	0.41%	97	0	97	23	120
47 101-689 Soldiers & Sailors	6	0.03%	6	0	6	1	8
49 101-999 Appropriations	42	0.19%	43	0	43	10	53
50 201 Road Commission	80	0.35%	83	0	83	19	102
51 205 Central Dispatch	978	4.31%	1,009	0	1,009	234	1,243

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

CY 2017
11/5/2018

Accounting Allocations

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 208 Charlton Park Fund	1,140	5.02%	\$1,176	\$0	\$1,176	\$273	\$1,449
53 215 Friend of the Court	446	1.97%	460	0	460	107	567
55 226 Sheriff K9 Donation	2	0.01%	2	0	2	0	3
56 227 Animal Shelter TNR Grant 2015	33	0.15%	34	0	34	8	42
57 228 Solid Waste	90	0.40%	93	0	93	22	114
61 232 Animal Shelter Donations	34	0.15%	35	0	35	8	43
62 233 Barry Comm Resource Net	13	0.06%	13	0	13	3	17
65 236 Remonumentation Fund	185	0.82%	191	0	191	44	235
67 244 Comm on Aging Building	1	0.00%	1	0	1	0	1
69 248 Building Rehab Fund	106	0.47%	109	0	109	25	135
70 250 Park & Rec Fund	164	0.72%	169	0	169	39	209
71 252 Co Agriculture Preserve	5	0.02%	5	0	5	1	6
73 255 EDC	2	0.01%	2	0	2	0	3
74 256 ROD Automation	151	0.67%	156	0	156	36	192
76 259 Local Corr Officer	13	0.06%	13	0	13	3	17
77 260 Victims Services	23	0.10%	24	0	24	6	29
82 267 Crime Victim Rights	249	1.10%	257	0	257	60	317
83 269 Law Library	25	0.11%	26	0	26	6	32
84 275 Comm on Aging	1,543	6.80%	1,592	0	1,592	370	1,962
85 276 CDBG	35	0.15%	36	0	36	8	45
86 277 Middleville Police Serv	325	1.43%	335	0	335	78	413
88 281 Swift & Sure Sanctions	344	1.52%	355	0	355	82	437
89 282 56B Sobriety Court	377	1.66%	389	0	389	90	479
90 283 Comm Corrections	330	1.45%	340	0	340	79	420
92 285 Adult Drug Court	386	1.70%	398	0	398	93	491
93 286 Juvenile Drug Court	34	0.15%	35	0	35	8	43
94 287 Mich Justice Training	10	0.04%	10	0	10	2	13
95 290 Social Welfare	13	0.06%	13	0	13	3	17
96 292 CC Probate	678	2.99%	700	0	700	162	862
97 292 CC Wrap Around	368	1.62%	380	0	380	88	468
98 292 CC Juv Justice	398	1.75%	411	0	411	95	506
99 292 Child Care Fund	288	1.27%	297	0	297	69	366
100 294 Vets Trust	1	0.00%	1	0	1	0	1
101 295 Airport Fund	348	1.53%	359	0	359	83	442
102 297 Diverted Felons	4	0.02%	4	0	4	1	5
103 352 FOC Ren Debt Relocations	4	0.02%	4	0	4	1	5
104 354 Yankee Springs Water	3	0.01%	3	0	3	1	4
105 355 Middleville Water Debt	3	0.01%	3	0	3	1	4
106 356 Middleville Water Debt 206	3	0.01%	3	0	3	1	4
107 357 Fawn Lake Sewer	5	0.02%	5	0	5	1	6
108 358 Yankee Spring	3	0.01%	3	0	3	1	4
109 359 Finkbeiner/Crain Debt	4	0.02%	4	0	4	1	5

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

CY 2017
11/5/2018

Accounting Allocations

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
112 368 Thornapple Manor	9	0.04%	\$9	\$0	\$9	\$2	\$11
115 374 1999 BPW Middleville	6	0.03%	6	0	6	1	8
117 377 Leach & Middle Lake	3	0.01%	3	0	3	1	4
125 512 Thornapple Manor Fund	92	0.41%	95	0	95	22	117
127 514 2014 Delinquent Tax Payment	13	0.06%	13	0	13	3	17
128 515 2015 Delinquent Tax Payment	10	0.04%	10	0	10	2	13
129 516 100% Tax Payment	3	0.01%	3	0	3	1	4
130 517 Foreclosure Fund	8	0.04%	8	0	8	2	10
134 588 Transit Fund	999	4.40%	1,031	0	1,031	239	1,270
135 595 Commissary	157	0.69%	162	0	162	38	200
136 660 Telephone	30	0.13%	31	0	31	7	38
137 661 Vehicle Fund	26	0.11%	27	0	27	6	33
138 676 Worker's Comp Fund	6	0.03%	6	0	6	1	8
139 677 Health Ins. Fund	87	0.38%	90	0	90	21	111
140 678 Disability Fund	185	0.82%	191	0	191	44	235
141 680 Fringe Benefit Fund	5	0.02%	5	0	5	1	6
142 681 Life Ins. Fund	65	0.29%	67	0	67	16	83
143 682 Retirement Fund	33	0.15%	34	0	34	8	42
144 683 Dental/Optical	213	0.94%	220	0	220	51	271
145 684 Unemployment	3	0.01%	3	0	3	1	4
147 716 Co-Op Ext Grant	1	0.00%	1	0	1	0	1
149 801 Drain Fund	326	1.44%	336	0	336	78	414
150 804 Drain Maint	20	0.09%	21	0	21	5	25
152 843 Gun Lake Weed Assess	32	0.14%	33	0	33	8	41
153 851 Drain Debt	5	0.02%	5	0	5	1	6
155 Other	21	0.09%	22	0	22	5	27
Subtotal	22,691	100.00%	23,412	0	23,412	5,242	28,653
Direct Bills					0		0
Total					\$23,412		\$28,653

Basis Units: Expenditure Transactions
Source: Expenditure Transaction Detail

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

CY 2017
11/5/2018

Allocation Summary

Dept:5 101-215 Clerk

Department	Payroll / Fringe	Accounting	Gen. Govt	Total
3 101-175 Administration	\$576	\$347	\$0	\$923
4 101-211 Legal Counsel	0	56	0	56
5 101-215 Clerk	2,017	445	0	2,461
6 101-243 Land Information Services	1,370	374	0	1,744
7 101-253 Treasurer	1,065	387	0	1,452
8 101-265 Buildings & Grounds	1,979	1,316	0	3,295
9 101-299 Miscellaneous	0	240	0	240
10 101-334 Court Security	633	183	0	816
11 101-865 Insurance	0	5	0	5
13 637 Data Processing	0	259	0	259
14 101-101 Bd of Commissioners	1,378	387	0	1,765
15 101-140 Trial Court Criminal & Civil	6,016	1,142	0	7,158
16 101-147 Jury Board	0	33	0	33
17 101-148 Family Division	4,515	994	0	5,509
18 101-151 Adult Probation	0	69	0	69
19 101-191 Elections	0	60	0	60
20 101-225 Equalization	564	417	0	982
21 101-229/CRV Prosecutor/Crime Victim	3,177	618	0	3,795
23 101-230 Extraditions	0	1	0	1
24 101-236 Register of Deeds	1,533	462	0	1,994
25 101-254 Tax Tribunal	0	8	0	8
26 101-257 Co-Op Extension	0	20	0	20
28 101-275 Drain Commissioner	710	422	0	1,132
29 101-280 Soil Conservation	0	1	0	1
30 101-301 Sheriff's Dept	13,366	1,142	0	14,508
32 101-317 Snowmobile Enforcement	0	14	0	14
33 101-331 Marine Law	605	278	0	883
34 101-333 Road Patrol	465	389	0	854
35 101-351 Jail	8,360	1,466	0	9,826
36 101-355 Sheriff-Animal Control	355	376	0	731
37 101-400 Planning	1,055	516	0	1,571
38 101-426 Emergency Management	355	490	0	845
39 101-430 Animal Control	918	695	0	1,613
41 101-601 Health	0	5	0	5
43 101-631 Substance Abuse	0	5	0	5
44 101-648 Medical Examiners	0	34	0	34
45 101-681 Veterans Burial	0	62	0	62
46 101-682 Veterans Counselor	0	120	0	120
47 101-689 Soldiers & Sailors	0	8	0	8
49 101-999 Appropriations	0	53	0	53
50 201 Road Commission	0	102	0	102

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

CY 2017
11/5/2018

Allocation Summary

Dept:5 101-215 Clerk

Department	Payroll / Fringe	Accounting	Gen. Govt	Total
51 205 Central Dispatch	\$6,175	\$1,243	\$0	\$7,418
52 208 Charlton Park Fund	2,500	1,449	0	3,949
53 215 Friend of the Court	4,971	567	0	5,538
55 226 Sheriff K9 Donation	0	3	0	3
56 227 Animal Shelter TNR Grant 2015	0	42	0	42
57 228 Solid Waste	0	114	0	114
61 232 Animal Shelter Donations	0	43	0	43
62 233 Barry Comm Resource Net	0	17	0	17
65 236 Remonumentation Fund	131	235	0	367
67 244 Comm on Aging Building	0	1	0	1
69 248 Building Rehab Fund	0	135	0	135
70 250 Park & Rec Fund	60	209	0	269
71 252 Co Agriculture Preserve	0	6	0	6
73 255 EDC	0	3	0	3
74 256 ROD Automation	0	192	0	192
76 259 Local Corr Officer	0	17	0	17
77 260 Victims Services	0	29	0	29
82 267 Crime Victim Rights	0	317	0	317
83 269 Law Library	0	32	0	32
84 275 Comm on Aging	10,240	1,962	0	12,202
85 276 CDBG	0	45	0	45
86 277 Middleville Police Serv	0	413	0	413
88 281 Swift & Sure Sanctions	1,932	437	0	2,369
89 282 56B Sobriety Court	0	479	0	479
90 283 Comm Corrections	0	420	0	420
92 285 Adult Drug Court	0	491	0	491
93 286 Juvenile Drug Court	0	43	0	43
94 287 Mich Justice Training	0	13	0	13
95 290 Social Welfare	0	17	0	17
96 292 CC Probate	0	862	0	862
97 292 CC Wrap Around	0	468	0	468
98 292 CC Juv Justice	0	506	0	506
99 292 Child Care Fund	0	366	0	366
100 294 Vets Trust	0	1	0	1
101 295 Airport Fund	0	442	0	442
102 297 Diverted Felons	0	5	0	5
103 352 FOC Ren Debt Relocations	0	5	0	5
104 354 Yankee Springs Water	0	4	0	4
105 355 Middleville Water Debt	0	4	0	4
106 356 Middleville Water Debt 206	0	4	0	4
107 357 Fawn Lake Sewer	0	6	0	6

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

CY 2017
11/5/2018

Allocation Summary

Dept:5 101-215 Clerk

Department	Payroll / Fringe	Accounting	Gen. Govt	Total
108 358 Yankee Spring	\$0	\$4	\$0	\$4
109 359 Finkbeiner/Crain Debt	0	5	0	5
112 368 Thornapple Manor	0	11	0	11
115 374 1999 BPW Middleville	0	8	0	8
117 377 Leach & Middle Lake	0	4	0	4
125 512 Thornapple Manor Fund	0	117	0	117
127 514 2014 Delinquent Tax Payment	0	17	0	17
128 515 2015 Delinquent Tax Payment	0	13	0	13
129 516 100% Tax Payment	0	4	0	4
130 517 Foreclosure Fund	0	10	0	10
134 588 Transit Fund	8,941	1,270	0	10,211
135 595 Commissary	0	200	0	200
136 660 Telephone	0	38	0	38
137 661 Vehicle Fund	0	33	0	33
138 676 Worker's Comp Fund	0	8	0	8
139 677 Health Ins. Fund	0	111	0	111
140 678 Disability Fund	0	235	0	235
141 680 Fringe Benefit Fund	0	6	0	6
142 681 Life Ins. Fund	0	83	0	83
143 682 Retirement Fund	0	42	0	42
144 683 Dental/Optical	0	271	0	271
145 684 Unemployment	0	4	0	4
147 716 Co-Op Ext Grant	0	1	0	1
149 801 Drain Fund	0	414	0	414
150 804 Drain Maint	0	25	0	25
152 843 Gun Lake Weed Assess	0	41	0	41
153 851 Drain Debt	0	6	0	6
155 Other	0	27	0	27
Total	\$85,963	\$28,653	\$0	\$114,617

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

CY 2017
11/5/2018

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 the software, 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.

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

CY 2017
11/5/2018

A. Department Costs

Dept:6 101-243 Land Information Services

Description		Amount	General Admin	Land Info Services	Gen Govt
Personnel Costs					
Salaries	S1	185,758	19,505	107,553	58,700
Salary % Split			10.50%	57.90%	31.60%
Benefits	S	99,010	10,396	57,327	31,287
Subtotal - Personnel Costs		284,768	29,901	164,880	89,987
Services & Supplies Cost					
727-000 Office Supplies	S	1,179	124	683	373
807-000 Dues-Subscriptions	S	50	5	29	16
816-000 Contractual Services	S	0	0	0	0
816-010 Assessor Training	S	0	0	0	0
851-000 Telephone & Fax	S	901	95	522	285
861-000 Travel	S	836	88	484	264
957-000 Employee Training	S	0	0	0	0
Subtotal - Services & Supplies		2,966	311	1,717	937
Department Cost Total		287,734	30,213	166,597	90,924
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		287,734	30,213	166,597	90,924
General Admin Distribution			(30,213)	19,545	10,667
Grand Total		\$287,734		\$186,143	\$101,591
				not allocated	

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

CY 2017
11/5/2018

B. Incoming Costs - (Default Spread Salary%)

Dept:6 101-243 Land Information Services

Department	First Incoming	Second Incoming	Land Info Services	Gen Govt
1 Old Library	\$1,672	\$4	\$1,084	\$591
Subtotal - Building Depreciation	1,672	4	1,084	591
2 Dept. Specific Equip.	18,822	196	12,303	6,715
Subtotal - Equipment Depreciation	18,822	196	12,303	6,715
3 County Coordination	1,238	242	957	522
3 Accounting	1,215	239	941	513
3 Personnel Management	479	94	371	202
Subtotal - 101-175 Administration	2,932	574	2,269	1,238
4 Labor Relations	1,393	32	922	503
Subtotal - 101-211 Legal Counsel	1,393	32	922	503
5 Payroll / Fringe	1,111	258	886	484
5 Accounting	303	70	242	132
Subtotal - 101-215 Clerk	1,415	329	1,128	616
6 Land Info Services	0	12,748	8,247	4,501
Subtotal - 101-243 Land Information Services	0	12,748	8,247	4,501
7 General Fund Revenues	0	4,182	2,705	1,476
Subtotal - 101-253 Treasurer	0	4,182	2,705	1,476
8 Former Library	0	2,415	1,562	853
Subtotal - 101-265 Buildings & Grounds	0	2,415	1,562	853
9 Audit	0	351	227	124
9 Cost Plan	0	724	468	256
9 Accounting	0	349	226	123
9 Human Resource Admin	0	242	157	85
9 OPEB Valuation	0	0	0	0
Subtotal - 101-299 Miscellaneous	0	1,666	1,078	588
11 General Liability	0	302	195	107

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

CY 2017
11/5/2018

B. Incoming Costs - (Default Spread Salary%)

Dept:6 101-243 Land Information Services

Department	First Incoming	Second Incoming	Land Info Services	Gen Govt
11 Public Officials	\$0	\$678	\$439	\$239
11 Vehicle	0	717	464	253
11 Employee Benefits	0	541	350	191
11 Retirement Fund	0	29,776	19,263	10,513
Subtotal - 101-865 Insurance	0	32,015	20,711	11,304
12 Old Library	0	140	91	50
Subtotal - 101-865-1 Property Insuranc	0	140	91	50
13 Computer Services	0	17,005	11,001	6,004
13 Audit Software	0	0	0	0
Subtotal - 637 Data Processing	0	17,005	11,001	6,004
Total Incoming	26,234	71,306	63,101	34,439
C. Total Allocated		<u>\$385,274</u>	<u>\$249,244</u>	<u>\$136,030</u>
		64.69%	35.31%	

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

CY 2017
11/5/2018

Land Info Services 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	1.26%	\$2,550	\$0	\$2,550	\$0	\$2,550
5 101-215 Clerk	11	4.60%	9,348	0	9,348	0	9,348
6 101-243 Land Information Services	15	6.28%	12,748	0	12,748	0	12,748
7 101-253 Treasurer	5	2.09%	4,249	0	4,249	1,098	5,348
8 101-265 Buildings & Grounds	1	0.42%	850	0	850	220	1,070
14 101-101 Bd of Commissioners	1	0.42%	850	0	850	220	1,070
15 101-140 Trial Court Criminal & Civil	35	14.64%	29,745	0	29,745	7,688	37,433
17 101-148 Family Division	16	6.69%	13,598	0	13,598	3,515	17,112
18 101-151 Adult Probation	2	0.84%	1,700	0	1,700	439	2,139
20 101-225 Equalization	4	1.67%	3,399	0	3,399	879	4,278
22 101-229-1 Prosecutor DP	11	4.60%	9,348	0	9,348	2,416	11,765
24 101-236 Register of Deeds	10	4.18%	8,498	0	8,498	2,197	10,695
30 101-301 Sheriff's Dept	22	9.21%	18,697	0	18,697	4,833	23,529
35 101-351 Jail	12	5.02%	10,198	0	10,198	2,636	12,834
37 101-400 Planning	3	1.26%	2,550	0	2,550	659	3,209
38 101-426 Emergency Management	1	0.42%	850	0	850	220	1,070
39 101-430 Animal Control	4	1.67%	3,399	0	3,399	879	4,278
50 201 Road Commission	18	7.53%	15,297	0	15,297	3,954	19,251
52 208 Charlton Park Fund	10	4.18%	8,498	0	8,498	2,197	10,695
54 Friend of the Court - DP	18	7.53%	15,297	0	15,297	3,954	19,251
84 275 Comm on Aging	15	6.28%	12,748	0	12,748	3,295	16,043
92 285 Adult Drug Court	5	2.09%	4,249	0	4,249	1,098	5,348
134 588 Transit Fund	11	4.60%	9,348	0	9,348	2,416	11,765
155 Other	6	2.51%	5,099	0	5,099	1,318	6,417
Subtotal	239	100.00%	203,114	0	203,114	46,130	249,244
Direct Bills					0		0
Total					\$203,114		\$249,244

Basis Units: # of PCs on Network
Source:

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

CY 2017
11/5/2018

Allocation Summary

Dept:6 101-243 Land Information Services

Department	Land Info Services	Gen Govt	Total
3 101-175 Administration	\$2,550	\$0	\$2,550
5 101-215 Clerk	9,348	0	9,348
6 101-243 Land Information Services	12,748	0	12,748
7 101-253 Treasurer	5,348	0	5,348
8 101-265 Buildings & Grounds	1,070	0	1,070
14 101-101 Bd of Commissioners	1,070	0	1,070
15 101-140 Trial Court Criminal & Civil	37,433	0	37,433
17 101-148 Family Division	17,112	0	17,112
18 101-151 Adult Probation	2,139	0	2,139
20 101-225 Equalization	4,278	0	4,278
22 101-229-1 Prosecutor DP	11,765	0	11,765
24 101-236 Register of Deeds	10,695	0	10,695
30 101-301 Sheriff's Dept	23,529	0	23,529
35 101-351 Jail	12,834	0	12,834
37 101-400 Planning	3,209	0	3,209
38 101-426 Emergency Management	1,070	0	1,070
39 101-430 Animal Control	4,278	0	4,278
50 201 Road Commission	19,251	0	19,251
52 208 Charlton Park Fund	10,695	0	10,695
54 Friend of the Court - DP	19,251	0	19,251
84 275 Comm on Aging	16,043	0	16,043
92 285 Adult Drug Court	5,348	0	5,348
134 588 Transit Fund	11,765	0	11,765
155 Other	6,417	0	6,417
Total	\$249,244	\$0	\$249,244

Barry County, Michigan
2 CFR Part 200 Federal Cost Allocation Plan
101-253 COUNTY TREASURER
Nature and Extent of Service

CY 2017
11/5/2018

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. The following functions are identified and the costs are allocated as described:

- **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.

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

CY 2017
11/5/2018

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.

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

CY 2017
11/5/2018

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	136,325	0	83,801	31,733	20,791
Salary % Split			.00%	61.47%	23.28%	15.25%
Benefits	S	99,640	0	61,251	23,194	15,196
Subtotal - Personnel Costs		235,965	0	145,052	54,927	35,986
Services & Supplies Cost						
727-000 Office Supplies	S	2,134	0	1,312	497	325
729-000 Postage	S	2,280	0	1,402	531	348
807-000 Dues-Subscriptions	S	200	0	123	47	31
851-000 Telephone & Fax	S	350	0	215	81	53
914-020 Tax Bond	P	3,576	0	0	0	3,576
966-000 Software Maintenance	P	4,713	366	0	0	4,347
Subtotal - Services & Supplies		13,253	366	3,051	1,155	8,680
Department Cost Total		249,218	366	148,103	56,082	44,667
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		249,218	366	148,103	56,082	44,667
General Admin Distribution			(366)	225	85	56
Grand Total		\$249,218		\$148,328	\$56,167	\$44,722
not allocated						

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

CY 2017
11/5/2018

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	\$1,270	\$3	\$783	\$296	\$194
1 Annex	90	0	55	21	14
Subtotal - Building Depreciation	1,360	3	838	317	208
2 Courthouse	31	0	19	7	5
Subtotal - Equipment Depreciation	31	0	19	7	5
3 County Coordination	1,080	211	793	300	197
3 Accounting	1,256	247	924	350	229
3 Personnel Management	373	73	274	104	68
Subtotal - 101-175 Administration	2,709	531	1,992	754	494
4 Labor Relations	975	22	613	232	152
Subtotal - 101-211 Legal Counsel	975	22	613	232	152
5 Payroll / Fringe	864	201	655	248	162
5 Accounting	314	73	238	90	59
Subtotal - 101-215 Clerk	1,178	274	892	338	221
6 Land Info Services	4,249	1,098	3,287	1,245	816
Subtotal - 101-243 Land Information S	4,249	1,098	3,287	1,245	816
7 General Fund Revenues	0	4,324	2,658	1,007	659
Subtotal - 101-253 Treasurer	0	4,324	2,658	1,007	659
8 Courthouse	0	9,625	5,917	2,241	1,468
8 Annex	0	1,054	648	245	161
Subtotal - 101-265 Buildings & Ground	0	10,679	6,565	2,486	1,629
9 Paper	0	190	117	44	29
9 Copier Service Leases & Maint	0	367	226	86	56
9 Audit	0	306	188	71	47
9 Cost Plan	0	724	445	169	110
9 Accounting	0	361	222	84	55
9 Human Resource Admin	0	188	116	44	29

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

CY 2017
11/5/2018

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
9 OPEB Valuation	\$0	\$0	\$0	\$0	\$0
Subtotal - 101-299 Miscellaneous	0	2,137	1,314	497	326
10 Court Security	0	3,606	2,217	839	550
Subtotal - 101-334 Court Security	0	3,606	2,217	839	550
11 General Liability	0	264	162	61	40
11 Public Officials	0	527	324	123	80
11 Employee Benefits	0	421	259	98	64
11 Retirement Fund	0	23,155	14,234	5,390	3,531
Subtotal - 101-865 Insurance	0	24,368	14,979	5,672	3,716
12 Courthouse	0	1,230	756	286	188
12 Annex	0	47	29	11	7
Subtotal - 101-865-1 Property Insuranc	0	1,276	785	297	195
13 Computer Services	0	5,668	3,484	1,319	864
13 Audit Software	0	0	0	0	0
Subtotal - 637 Data Processing	0	5,668	3,484	1,319	864
Total Incoming	10,502	53,987	39,642	15,011	9,835
C. Total Allocated		\$313,707	\$187,971	\$71,178	\$54,557
			59.92%	22.69%	17.39%

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

CY 2017
11/5/2018

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	336	3.09%	\$4,779	\$0	\$4,779	\$0	\$4,779
4 101-211 Legal Counsel	54	0.50%	768	0	768	0	768
5 101-215 Clerk	431	3.96%	6,130	0	6,130	0	6,130
6 101-243 Land Information Services	294	2.70%	4,182	0	4,182	0	4,182
7 101-253 Treasurer	304	2.79%	4,324	0	4,324	0	4,324
8 101-265 Buildings & Grounds	1,035	9.51%	14,722	0	14,722	3,630	18,351
9 101-299 Miscellaneous	189	1.74%	2,688	0	2,688	663	3,351
10 101-334 Court Security	144	1.32%	2,048	0	2,048	505	2,553
11 101-865 Insurance	4	0.04%	57	0	57	14	71
14 101-101 Bd of Commissioners	304	2.79%	4,324	0	4,324	1,066	5,390
15 101-140 Trial Court Criminal & Civil	898	8.25%	12,773	0	12,773	3,149	15,922
16 101-147 Jury Board	26	0.24%	370	0	370	91	461
17 101-148 Family Division	782	7.19%	11,123	0	11,123	2,742	13,866
18 101-151 Adult Probation	54	0.50%	768	0	768	189	957
19 101-191 Elections	47	0.43%	669	0	669	165	833
20 101-225 Equalization	328	3.01%	4,665	0	4,665	1,150	5,816
21 101-229/CRV Prosecutor/Crime Victim	486	4.47%	6,913	0	6,913	1,704	8,617
23 101-230 Extraditions	1	0.01%	14	0	14	4	18
24 101-236 Register of Deeds	363	3.34%	5,163	0	5,163	1,273	6,436
25 101-254 Tax Tribunal	6	0.06%	85	0	85	21	106
26 101-257 Co-Op Extension	16	0.15%	228	0	228	56	284
28 101-275 Drain Commissioner	332	3.05%	4,722	0	4,722	1,164	5,887
29 101-280 Soil Conservation	1	0.01%	14	0	14	4	18
30 101-301 Sheriff's Dept	898	8.25%	12,773	0	12,773	3,149	15,922
32 101-317 Snowmobile Enforcement	11	0.10%	156	0	156	39	195
33 101-331 Marine Law	219	2.01%	3,115	0	3,115	768	3,883
34 101-333 Road Patrol	306	2.81%	4,353	0	4,353	1,073	5,426
35 101-351 Jail	1,153	10.60%	16,400	0	16,400	4,044	20,444
36 101-355 Sheriff-Animal Control	296	2.72%	4,210	0	4,210	1,038	5,248
37 101-400 Planning	406	3.73%	5,775	0	5,775	1,424	7,199
38 101-426 Emergency Management	385	3.54%	5,476	0	5,476	1,350	6,826
39 101-430 Animal Control	547	5.03%	7,780	0	7,780	1,918	9,699
41 101-601 Health	4	0.04%	57	0	57	14	71
43 101-631 Substance Abuse	4	0.04%	57	0	57	14	71
44 101-648 Medical Examiners	27	0.25%	384	0	384	95	479
45 101-681 Veterans Burial	49	0.45%	697	0	697	172	869
46 101-682 Veterans Counselor	94	0.86%	1,337	0	1,337	330	1,667
47 101-689 Soldiers & Sailors	6	0.06%	85	0	85	21	106
49 101-999 Appropriations	42	0.39%	597	0	597	147	745

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

CY 2017
 11/5/2018

General Fund Revenues Allocations

Dept:7 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	10,882	100.00%	154,784	0	154,784	33,187	187,971
Direct Bills					0		0
<hr/>							
Total					\$154,784		\$187,971
<hr/>							
Basis Units: Expenditure Transactions							
Source: GL Detail							

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

CY 2017
11/5/2018

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	6	0.13%	\$77	\$0	\$77	\$17	\$94
50 201 Road Commission	93	2.04%	1,196	0	1,196	257	1,453
51 205 Central Dispatch	138	3.03%	1,775	0	1,775	381	2,156
52 208 Charlton Park Fund	261	5.73%	3,358	0	3,358	720	4,078
53 215 Friend of the Court	222	4.87%	2,856	0	2,856	612	3,468
55 226 Sheriff K9 Donation	1	0.02%	13	0	13	3	16
56 227 Animal Shelter TNR Grant 2015	4	0.09%	51	0	51	11	62
57 228 Solid Waste	13	0.29%	167	0	167	36	203
61 232 Animal Shelter Donations	55	1.21%	708	0	708	152	859
62 233 Barry Comm Resource Net	30	0.66%	386	0	386	83	469
65 236 Remonumentation Fund	11	0.24%	142	0	142	30	172
67 244 Comm on Aging Building	16	0.35%	206	0	206	44	250
68 247 Thornapple Namor Depr Fund	76	1.67%	978	0	978	210	1,187
69 248 Building Rehab Fund	34	0.75%	437	0	437	94	531
70 250 Park & Rec Fund	4	0.09%	51	0	51	11	62
71 252 Co Agriculture Preserve	1	0.02%	13	0	13	3	16
73 255 EDC	3	0.07%	39	0	39	8	47
74 256 ROD Automation	506	11.11%	6,510	0	6,510	1,396	7,905
76 259 Local Corr Officer	12	0.26%	154	0	154	33	187
77 260 Victims Services	16	0.35%	206	0	206	44	250
79 264 Concealed Pistol Licensing	790	17.34%	10,163	0	10,163	2,179	12,342
81 266 Special Investigation	13	0.29%	167	0	167	36	203
82 267 Crime Victim Rights	4	0.09%	51	0	51	11	62
83 269 Law Library	2	0.04%	26	0	26	6	31
84 275 Comm on Aging	392	8.60%	5,043	0	5,043	1,081	6,124
85 276 CDBG	45	0.99%	579	0	579	124	703
86 277 Middleville Police Serv	16	0.35%	206	0	206	44	250
88 281 Swift & Sure Sanctions	74	1.62%	952	0	952	204	1,156
89 282 56B Sobriety Court	23	0.50%	296	0	296	63	359
90 283 Comm Corrections	28	0.61%	360	0	360	77	437
92 285 Adult Drug Court	128	2.81%	1,647	0	1,647	353	2,000
93 286 Juvenile Drug Court	21	0.46%	270	0	270	58	328
94 287 Mich Justice Training	3	0.07%	39	0	39	8	47
95 290 Social Welfare	11	0.24%	142	0	142	30	172
96 292 CC Probate	257	5.64%	3,306	0	3,306	709	4,015
98 292 CC Juv Justice	16	0.35%	206	0	206	44	250
99 292 Child Care Fund	2	0.04%	26	0	26	6	31
101 295 Airport Fund	446	9.79%	5,738	0	5,738	1,230	6,968
102 297 Diverted Felons	30	0.66%	386	0	386	83	469
134 588 Transit Fund	281	6.17%	3,615	0	3,615	775	4,390
136 660 Telephone	15	0.33%	193	0	193	41	234
137 661 Vehicle Fund	9	0.20%	116	0	116	25	141

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

CY 2017
 11/5/2018

Non-General Fund Revenues Allocations

Dept:7 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
138 676 Worker's Comp Fund	35	0.77%	\$450	\$0	\$450	\$97	\$547
139 677 Health Ins. Fund	153	3.36%	1,968	0	1,968	422	2,390
140 678 Disability Fund	36	0.79%	463	0	463	99	562
141 680 Fringe Benefit Fund	66	1.45%	849	0	849	182	1,031
142 681 Life Ins. Fund	47	1.03%	605	0	605	130	734
143 682 Retirement Fund	36	0.79%	463	0	463	99	562
144 683 Dental/Optical	1	0.02%	13	0	13	3	16
145 684 Unemployment	36	0.79%	463	0	463	99	562
152 843 Gun Lake Weed Assess	34	0.75%	437	0	437	94	531
155 Other	4	0.09%	51	0	51	11	62
Subtotal	4,556	100.00%	58,612	0	58,612	12,567	71,178
Direct Bills					0		0
Total					\$58,612		\$71,178

Basis Units: Revenue Transactions
 Source: GL Detail

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

CY 2017
11/5/2018

Allocation Summary

Dept:7 101-253 Treasurer

Department	General Fund Revenues	Non-General Fund Revenues	Gen. Govt	Total
3 101-175 Administration	\$4,779	\$0	\$0	\$4,779
4 101-211 Legal Counsel	768	0	0	768
5 101-215 Clerk	6,130	0	0	6,130
6 101-243 Land Information Services	4,182	0	0	4,182
7 101-253 Treasurer	4,324	0	0	4,324
8 101-265 Buildings & Grounds	18,351	0	0	18,351
9 101-299 Miscellaneous	3,351	0	0	3,351
10 101-334 Court Security	2,553	0	0	2,553
11 101-865 Insurance	71	0	0	71
13 637 Data Processing	0	94	0	94
14 101-101 Bd of Commissioners	5,390	0	0	5,390
15 101-140 Trial Court Criminal & Civil	15,922	0	0	15,922
16 101-147 Jury Board	461	0	0	461
17 101-148 Family Division	13,866	0	0	13,866
18 101-151 Adult Probation	957	0	0	957
19 101-191 Elections	833	0	0	833
20 101-225 Equalization	5,816	0	0	5,816
21 101-229/CRV Prosecutor/Crime Victim	8,617	0	0	8,617
23 101-230 Extraditions	18	0	0	18
24 101-236 Register of Deeds	6,436	0	0	6,436
25 101-254 Tax Tribunal	106	0	0	106
26 101-257 Co-Op Extension	284	0	0	284
28 101-275 Drain Commissioner	5,887	0	0	5,887
29 101-280 Soil Conservation	18	0	0	18
30 101-301 Sheriff's Dept	15,922	0	0	15,922
32 101-317 Snowmobile Enforcement	195	0	0	195
33 101-331 Marine Law	3,883	0	0	3,883
34 101-333 Road Patrol	5,426	0	0	5,426
35 101-351 Jail	20,444	0	0	20,444
36 101-355 Sheriff-Animal Control	5,248	0	0	5,248
37 101-400 Planning	7,199	0	0	7,199
38 101-426 Emergency Management	6,826	0	0	6,826
39 101-430 Animal Control	9,699	0	0	9,699
41 101-601 Health	71	0	0	71
43 101-631 Substance Abuse	71	0	0	71
44 101-648 Medical Examiners	479	0	0	479
45 101-681 Veterans Burial	869	0	0	869
46 101-682 Veterans Counselor	1,667	0	0	1,667
47 101-689 Soldiers & Sailors	106	0	0	106
49 101-999 Appropriations	745	0	0	745
50 201 Road Commission	0	1,453	0	1,453

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

CY 2017
11/5/2018

Allocation Summary

Dept:7 101-253 Treasurer

Department	General Fund Revenues	Non-General Fund Revenues	Gen. Govt	Total
51 205 Central Dispatch	\$0	\$2,156	\$0	\$2,156
52 208 Charlton Park Fund	0	4,078	0	4,078
53 215 Friend of the Court	0	3,468	0	3,468
55 226 Sheriff K9 Donation	0	16	0	16
56 227 Animal Shelter TNR Grant 2015	0	62	0	62
57 228 Solid Waste	0	203	0	203
61 232 Animal Shelter Donations	0	859	0	859
62 233 Barry Comm Resource Net	0	469	0	469
65 236 Remonumentation Fund	0	172	0	172
67 244 Comm on Aging Building	0	250	0	250
68 247 Thornapple Namor Depr Fund	0	1,187	0	1,187
69 248 Building Rehab Fund	0	531	0	531
70 250 Park & Rec Fund	0	62	0	62
71 252 Co Agriculture Preserve	0	16	0	16
73 255 EDC	0	47	0	47
74 256 ROD Automation	0	7,905	0	7,905
76 259 Local Corr Officer	0	187	0	187
77 260 Victims Services	0	250	0	250
79 264 Concealed Pistol Licensing	0	12,342	0	12,342
81 266 Special Investigation	0	203	0	203
82 267 Crime Victim Rights	0	62	0	62
83 269 Law Library	0	31	0	31
84 275 Comm on Aging	0	6,124	0	6,124
85 276 CDBG	0	703	0	703
86 277 Middleville Police Serv	0	250	0	250
88 281 Swift & Sure Sanctions	0	1,156	0	1,156
89 282 56B Sobriety Court	0	359	0	359
90 283 Comm Corrections	0	437	0	437
92 285 Adult Drug Court	0	2,000	0	2,000
93 286 Juvenile Drug Court	0	328	0	328
94 287 Mich Justice Training	0	47	0	47
95 290 Social Welfare	0	172	0	172
96 292 CC Probate	0	4,015	0	4,015
98 292 CC Juv Justice	0	250	0	250
99 292 Child Care Fund	0	31	0	31
101 295 Airport Fund	0	6,968	0	6,968
102 297 Diverted Felons	0	469	0	469
134 588 Transit Fund	0	4,390	0	4,390
136 660 Telephone	0	234	0	234
137 661 Vehicle Fund	0	141	0	141
138 676 Worker's Comp Fund	0	547	0	547

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

CY 2017
 11/5/2018

Allocation Summary

Dept:7 101-253 Treasurer

Department	General Fund Revenues	Non-General Fund Revenues	Gen. Govt	Total
139 677 Health Ins. Fund	\$0	\$2,390	\$0	\$2,390
140 678 Disability Fund	0	562	0	562
141 680 Fringe Benefit Fund	0	1,031	0	1,031
142 681 Life Ins. Fund	0	734	0	734
143 682 Retirement Fund	0	562	0	562
144 683 Dental/Optical	0	16	0	16
145 684 Unemployment	0	562	0	562
152 843 Gun Lake Weed Assess	0	531	0	531
155 Other	0	62	0	62
Total	\$187,971	\$71,178	\$0	\$259,149

Barry County, Michigan
2 CFR Part 200 Federal Cost Allocation Plan
101-265 BUILDINGS AND GROUNDS
Nature and Extent of Service

CY 2017
11/5/2018

The Buildings and Grounds Department provides the primary County facilities with maintenance services, including repairs, utilities, and the grounds' upkeep necessary to allow 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.
- **FOC Building** - Maintenance and operating expenses for the Friend of the Court (FOC) Building have been allocated directly to the FOC.

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

CY 2017
11/5/2018

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

- **Health Department Building** - Maintenance and operating expenses for the Health Department Building have been allocated directly to the Health Department.
- **Former Library** - The former Library building is used to house several 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 directly to the Sheriff's Department.
- **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 paid by the Building and Grounds department, including parking lot lighting at other County buildings, are identified in this function and allocated to Other.

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 2017
11/5/2018

A. Department Costs

Dept:8 101-265 Buildings & Grounds

Description		Amount	General Admin	Courthouse	Annex	Courts & Law	FOC Building	Health Dept. Building	Former Library	Sheriff Dept / Jail
Personnel Costs										
Salaries	S1	187,602	34,183	19,411	4,511	77,366	14,373	27,923	4,767	4,689
Salary % Split			18.22%	10.35%	2.40%	41.24%	7.66%	14.88%	2.54%	2.50%
Benefits	S	105,263	19,180	10,891	2,531	43,410	8,065	15,667	2,675	2,631
Subtotal - Personnel Costs		292,865	53,363	30,302	7,042	120,775	22,438	43,590	7,442	7,320
Services & Supplies Cost										
777-000 Janitor Supplies	S	8,993	1,639	930	216	3,709	689	1,339	229	225
808-000 Contractual Serv/Snow Plowir	S	10,850	1,977	1,123	261	4,474	831	1,615	276	271
816-000 Contractual Services	P	84,444	3,129	26,154	0	22,748	5,443	21,178	1,525	0
921-000 Utilities	P	175,893	48	24,328	16,100	65,961	11,776	31,158	10,479	0
925-000 Trash Pickup	P	4,194	0	0	0	1,946	1,086	1,162	0	0
925-010 Water/Sewer	S	17,542	3,196	1,815	422	7,234	1,344	2,611	446	438
931-000 Building Repairs & Maintenance	S	24,185	4,407	2,502	582	9,974	1,853	3,600	615	604
960-020 Lighting	S	3,802	693	393	91	1,568	291	566	97	95
727-000 Office Supplies	S	241	44	25	6	99	18	36	6	6
745-000 Gas & Oil	S	578	105	60	14	238	44	86	15	14
851-000 Telephone & Fax	S	1,373	250	142	33	566	105	204	35	34
932-000 Equipment Repairs & Maint	S	1,843	336	191	44	760	141	274	47	46
961-010 Landscaping	S	2,663	485	276	64	1,098	204	396	68	67
248-966-931-000 Building Rehab	P	46,470	6,464	31,895	0	1,131	0	0	1,570	1,040
248-966-816-000 Contractual Services	P	4,470	0	4,470	0	0	0	0	0	0
248-866-960-000 Miscellaneous Exper	P	5,456	919	3,137	0	0	0	0	0	0
248-866-979-000 Capital Outlay/Yard & P	P	402,188	2,200	1,941	0	0	0	0	0	0
Subtotal - Services & Supplies		795,185	25,892	99,382	17,833	121,507	23,826	64,225	15,405	2,841
Department Cost Total		1,088,050	79,255	129,684	24,875	242,282	46,264	107,815	22,847	10,161
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		1,088,050	79,255	129,684	24,875	242,282	46,264	107,815	22,847	10,161
General Admin Distribution			(79,255)	10,027	2,330	39,966	7,425	14,425	2,463	2,422
Grand Total		\$1,088,050		\$139,711	\$27,205	\$282,248	\$53,689	\$122,240	\$25,309	\$12,584

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

CY 2017
11/5/2018

A. Department Costs

Dept:8 101-265 Buildings & Grounds

Description		Amount	Animal Shelter	Mental Health	Other
Personnel Costs					
Salaries	S1	187,602	380	0	0
Salary % Split			.20%	.00%	.00%
Benefits	S	105,263	213	0	0
Subtotal - Personnel Costs		292,865	593	0	0
Services & Supplies Cost					
777-000 Janitor Supplies	S	8,993	18	0	0
808-000 Contractual Serv/Snow Plowir	S	10,850	22	0	0
816-000 Contractual Services	P	84,444	3,727	0	540
921-000 Utilities	P	175,893	11,942	554	3,548
925-000 Trash Pickup	P	4,194	0	0	0
925-010 Water/Sewer	S	17,542	36	0	0
931-000 Building Repairs & Maintenance	S	24,185	49	0	0
960-020 Lighting	S	3,802	8	0	0
727-000 Office Supplies	S	241	0	0	0
745-000 Gas & Oil	S	578	1	0	0
851-000 Telephone & Fax	S	1,373	3	0	0
932-000 Equipment Repairs & Maint	S	1,843	4	0	0
961-010 Landscaping	S	2,663	5	0	0
248-966-931-000 Building Rehab	P	46,470	0	0	4,370
248-966-816-000 Contractual Services	P	4,470	0	0	0
248-866-960-000 Miscellaneous Exper	P	5,456	0	0	1,400
248-866-979-000 Capital Outlay/Yard & P		402,188	0	0	398,047
Subtotal - Services & Supplies		795,185	15,815	554	407,905
Department Cost Total		1,088,050	16,408	554	407,905
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,088,050	16,408	554	407,905
General Admin Distribution			196	0	0
Grand Total		\$1,088,050	\$16,604	\$554	\$407,905

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

CY 2017
11/5/2018

B. Incoming Costs - (Default Spread Salary%)

Dept:8 101-265 Buildings & Grounds

Department	First Incoming	Second Incoming	Courthouse	Annex	Courts & Law	FOC Building	Health Dept. Building	Former Library	Sheriff Dept / Jail	Animal Shelter
1 Courthouse	\$341	\$1	\$43	\$10	\$173	\$32	\$62	\$11	\$10	\$1
1 Annex	113	0	14	3	57	11	21	4	3	0
1 Courts & Law	4,450	10	564	131	2,249	418	812	139	136	11
1 Old Library	6,550	15	831	193	3,310	615	1,195	204	201	16
Subtotal - Building Depreciation	11,455	26	1,453	338	5,790	1,076	2,090	357	351	28
2 C & L Building Equipment	57	1	7	2	29	5	11	2	2	0
2 Courthouse	8	0	1	0	4	1	2	0	0	0
2 Dept. Specific Equip.	1,281	13	164	38	653	121	236	40	40	3
2 Vehicles	4,139	43	529	123	2,109	392	761	130	128	10
Subtotal - Equipment Depreciation	5,486	57	701	163	2,795	519	1,009	172	169	14
3 County Coordination	2,708	529	410	95	1,632	303	589	101	99	8
3 Accounting	4,278	841	648	151	2,581	480	932	159	156	13
3 Personnel Management	693	135	105	24	418	78	151	26	25	2
Subtotal - 101-175 Administration	7,678	1,505	1,162	270	4,631	860	1,671	285	281	23
4 Labor Relations	2,230	51	289	67	1,150	214	415	71	70	6
4 Specific Service	1,717	55	224	52	894	166	322	55	54	4
Subtotal - 101-211 Legal Counsel	3,947	106	513	119	2,044	380	738	126	124	10
5 Payroll / Fringe	1,606	373	250	58	998	185	360	62	60	5
5 Accounting	1,068	248	166	39	664	123	240	41	40	3
Subtotal - 101-215 Clerk	2,674	621	417	97	1,662	309	600	102	101	8
6 Land Info Services	850	220	135	31	539	100	195	33	33	3
Subtotal - 101-243 Land Information Se	850	220	135	31	539	100	195	33	33	3
7 General Fund Revenues	14,722	3,630	2,322	540	9,254	1,719	3,340	570	561	45
Subtotal - 101-253 Treasurer	14,722	3,630	2,322	540	9,254	1,719	3,340	570	561	45
8 Courthouse	0	2,587	327	76	1,305	242	471	80	79	6
8 Annex	0	1,335	169	39	673	125	243	41	41	3
8 Courts & Law	0	11,714	1,482	344	5,907	1,097	2,132	364	358	29
8 Former Library	0	9,462	1,197	278	4,771	886	1,722	294	289	23

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

CY 2017
11/5/2018

B. Incoming Costs - (Default Spread Salary%)

Dept:8 101-265 Buildings & Grounds

Department	First Incoming	Second Incoming	Courthouse	Annex	Courts & Law	FOC Building	Health Dept. Building	Former Library	Sheriff Dept / Jail	Animal Shelter
Subtotal - 101-265 Buildings & Ground:	\$0	\$25,098	\$3,175	\$738	\$12,656	\$2,351	\$4,568	\$780	\$767	\$62
9 Paper	0	353	45	10	178	33	64	11	11	1
9 Copier Service Leases & Maint	0	683	86	20	344	64	124	21	21	2
9 Audit	0	768	97	23	387	72	140	24	23	2
9 Cost Plan	0	724	92	21	365	68	132	22	22	2
9 Accounting	0	1,230	156	36	620	115	224	38	38	3
9 Human Resource Admin	0	350	44	10	176	33	64	11	11	1
9 OPEB Valuation	0	0	0	0	0	0	0	0	0	0
Subtotal - 101-299 Miscellaneous	0	4,107	520	121	2,071	385	748	128	126	10
10 Court Security	0	969	123	29	489	91	176	30	30	2
10 C&L Building	0	2,090	264	61	1,054	196	380	65	64	5
Subtotal - 101-334 Court Security	0	3,059	387	90	1,543	287	557	95	93	8
11 General Liability	0	661	84	19	333	62	120	21	20	2
11 Public Officials	0	980	124	29	494	92	178	30	30	2
11 Vehicle	0	1,434	181	42	723	134	261	45	44	4
11 Employee Benefits	0	782	99	23	395	73	142	24	24	2
11 Retirement Fund	0	43,028	5,444	1,265	21,698	4,031	7,831	1,337	1,315	107
Subtotal - 101-865 Insurance	0	46,886	5,932	1,379	23,643	4,392	8,533	1,457	1,433	116
12 Courthouse	0	331	42	10	167	31	60	10	10	1
12 Annex	0	59	7	2	30	6	11	2	2	0
12 Courts & Law	0	467	59	14	236	44	85	15	14	1
12 Old Library	0	549	70	16	277	51	100	17	17	1
Subtotal - 101-865-1 Property Insuranc	0	1,406	178	41	709	132	256	44	43	3
13 Computer Services	0	1,134	143	33	572	106	206	35	35	3
13 Audit Software	0	0	0	0	0	0	0	0	0	0
Subtotal - 637 Data Processing	0	1,134	143	33	572	106	206	35	35	3
Total Incoming	46,811	87,855	17,038	3,960	67,909	12,616	24,510	4,184	4,116	334
C. Total Allocated		\$1,222,717	\$156,750	\$31,165	\$350,157	\$66,305	\$146,750	\$29,494	\$16,699	\$16,938
			12.82%	2.55%	28.64%	5.42%	12.00%	2.41%	1.37%	1.39%

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

CY 2017
11/5/2018

B. Incoming Costs - (Default Spread Salary%)

Dept:8 101-265 Buildings & Grounds

Department	First Incoming	Second Incoming	Mental Health	Other
1 Courthouse	\$341	\$1	\$0	\$0
1 Annex	113	0	0	0
1 Courts & Law	4,450	10	0	0
1 Old Library	6,550	15	0	0
Subtotal - Building Depreciation	11,455	26	0	0
2 C & L Building Equipment	57	1	0	0
2 Courthouse	8	0	0	0
2 Dept. Specific Equip.	1,281	13	0	0
2 Vehicles	4,139	43	0	0
Subtotal - Equipment Depreciation	5,486	57	0	0
3 County Coordination	2,708	529	0	0
3 Accounting	4,278	841	0	0
3 Personnel Management	693	135	0	0
Subtotal - 101-175 Administration	7,678	1,505	0	0
4 Labor Relations	2,230	51	0	0
4 Specific Service	1,717	55	0	0
Subtotal - 101-211 Legal Counsel	3,947	106	0	0
5 Payroll / Fringe	1,606	373	0	0
5 Accounting	1,068	248	0	0
Subtotal - 101-215 Clerk	2,674	621	0	0
6 Land Info Services	850	220	0	0
Subtotal - 101-243 Land Information Se	850	220	0	0
7 General Fund Revenues	14,722	3,630	0	0
Subtotal - 101-253 Treasurer	14,722	3,630	0	0
8 Courthouse	0	2,587	0	0
8 Annex	0	1,335	0	0
8 Courts & Law	0	11,714	0	0
8 Former Library	0	9,462	0	0

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

CY 2017
11/5/2018

B. Incoming Costs - (Default Spread Salary%)

Dept:8 101-265 Buildings & Grounds

Department	First Incoming	Second Incoming	Mental Health	Other
Subtotal - 101-265 Buildings & Ground:	\$0	\$25,098	\$0	\$0
9 Paper	0	353	0	0
9 Copier Service Leases & Maint	0	683	0	0
9 Audit	0	768	0	0
9 Cost Plan	0	724	0	0
9 Accounting	0	1,230	0	0
9 Human Resource Admin	0	350	0	0
9 OPEB Valuation	0	0	0	0
Subtotal - 101-299 Miscellaneous	0	4,107	0	0
10 Court Security	0	969	0	0
10 C&L Building	0	2,090	0	0
Subtotal - 101-334 Court Security	0	3,059	0	0
11 General Liability	0	661	0	0
11 Public Officials	0	980	0	0
11 Vehicle	0	1,434	0	0
11 Employee Benefits	0	782	0	0
11 Retirement Fund	0	43,028	0	0
Subtotal - 101-865 Insurance	0	46,886	0	0
12 Courthouse	0	331	0	0
12 Annex	0	59	0	0
12 Courts & Law	0	467	0	0
12 Old Library	0	549	0	0
Subtotal - 101-865-1 Property Insuranc	0	1,406	0	0
13 Computer Services	0	1,134	0	0
13 Audit Software	0	0	0	0
Subtotal - 637 Data Processing	0	1,134	0	0
Total Incoming	46,811	87,855	0	0
C. Total Allocated		\$1,222,717	\$554	\$407,905
			0.05%	33.36%

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

CY 2017
11/5/2018

Courthouse Allocations

Dept:8 101-265 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	704	6.25%	\$9,108	\$0	\$9,108	\$0	\$9,108
5 101-215 Clerk	1,471	13.07%	19,031	0	19,031	0	19,031
7 101-253 Treasurer	744	6.61%	9,625	0	9,625	0	9,625
8 101-265 Buildings & Grounds	200	1.78%	2,587	0	2,587	0	2,587
10 101-334 Court Security	240	2.13%	3,105	0	3,105	328	3,433
14 101-101 Bd of Commissioners	810	7.20%	10,479	0	10,479	1,106	11,586
15 101-140 Trial Court Criminal & Civil	4,115	36.56%	53,237	0	53,237	5,621	58,857
20 101-225 Equalization	570	5.06%	7,374	0	7,374	779	8,153
24 101-236 Register of Deeds	760	6.75%	9,832	0	9,832	1,038	10,870
28 101-275 Drain Commissioner	546	4.85%	7,064	0	7,064	746	7,809
37 101-400 Planning	596	5.29%	7,711	0	7,711	814	8,525
38 101-426 Emergency Management	144	1.28%	1,863	0	1,863	197	2,060
83 269 Law Library	357	3.17%	4,619	0	4,619	488	5,106
Subtotal	11,257	100.00%	145,634	0	145,634	11,116	156,750
Direct Bills					0		0
Total					\$145,634		\$156,750

Basis Units: Assigned Square Footage
Source:

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

CY 2017
11/5/2018

Annex Allocations

Dept:8 101-265 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-253 Treasurer	105	3.69%	\$1,054	\$0	\$1,054	\$0	\$1,054
8 101-265 Buildings & Grounds	133	4.67%	1,335	0	1,335	0	1,335
90 283 Comm Corrections	219	7.69%	2,198	0	2,198	217	2,415
92 285 Adult Drug Court	284	9.97%	2,850	0	2,850	281	3,131
154 Mental Health	2,107	73.98%	21,145	0	21,145	2,085	23,231
Subtotal	2,848	100.00%	28,582	0	28,582	2,583	31,165
Direct Bills					0		0
Total					\$28,582		\$31,165

Basis Units: Assigned Square Footage
Source:

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

CY 2017
11/5/2018

Courts & Law Allocations

Dept:8 101-265 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	864	3.83%	\$11,714	\$0	\$11,714	\$0	\$11,714
10 101-334 Court Security	375	1.66%	5,084	0	5,084	766	5,850
15 101-140 Trial Court Criminal & Civil	5,388	23.88%	73,050	0	73,050	11,003	84,053
17 101-148 Family Division	5,698	25.26%	77,253	0	77,253	11,636	88,889
18 101-151 Adult Probation	2,848	12.62%	38,613	0	38,613	5,816	44,429
21 101-229/CRV Prosecutor/Crime Victim	2,220	9.84%	30,099	0	30,099	4,533	34,632
83 269 Law Library	240	1.06%	3,254	0	3,254	490	3,744
90 283 Comm Corrections	230	1.02%	3,118	0	3,118	470	3,588
92 285 Adult Drug Court	298	1.32%	4,040	0	4,040	609	4,649
97 292 CC Wrap Around	120	0.53%	1,627	0	1,627	245	1,872
98 292 CC Juv Justice	336	1.49%	4,555	0	4,555	686	5,242
99 292 Child Care Fund	670	2.97%	9,084	0	9,084	1,368	10,452
155 Other	3,272	14.50%	44,362	0	44,362	6,682	51,043
Subtotal	22,559	100.00%	305,854	0	305,854	44,303	350,157
Direct Bills					0		0
Total					\$305,854		\$350,157

Basis Units: Assigned Square Footage
Source:

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

CY 2017
 11/5/2018

FOC Building Allocations

Dept:8 101-265 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 215 Friend of the Court	1	100.00%	\$58,074	\$0	\$58,074	\$8,231	\$66,305
Subtotal	1	100.00%	58,074	0	58,074	8,231	66,305
Direct Bills					0		0
Total					\$58,074		\$66,305
Basis Units: Direct to FOC							
Source:							

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

CY 2017
11/5/2018

Health Dept. Building Allocations

Dept:8 101-265 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
27 101-266 Health Dept Building	1	100.00%	\$130,760	\$0	\$130,760	\$15,990	\$146,750
Subtotal	1	100.00%	130,760	0	130,760	15,990	146,750
Direct Bills					0		0
Total					\$130,760		\$146,750
Basis Units: Direct to Health Dept. Source:							

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

CY 2017
11/5/2018

Former Library Allocations

Dept:8 101-265 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%	\$2,415	\$0	\$2,415	\$0	\$2,415
8 101-265 Buildings & Grounds	4,408.40	35.35%	9,462	0	9,462	0	9,462
13 637 Data Processing	4,240.20	34.00%	9,101	0	9,101	1,669	10,770
24 101-236 Register of Deeds	256.00	2.05%	549	0	549	101	650
26 101-257 Co-Op Extension	2,035.00	16.32%	4,368	0	4,368	801	5,169
37 101-400 Planning	405.00	3.25%	869	0	869	159	1,029
Subtotal	12,469.60	100.00%	26,764	0	26,764	2,730	29,494
Direct Bills					0		0
Total					\$26,764		\$29,494

Basis Units: Assigned Square Footage
Source:

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

CY 2017
 11/5/2018

Sheriff Dept / Jail Allocations

Dept:8 101-265 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30 101-301 Sheriff's Dept	10,261	82.57%	\$11,572	\$0	\$11,572	\$2,217	\$13,789
35 101-351 Jail	2,166	17.43%	2,443	0	2,443	468	2,911
Subtotal	12,427	100.00%	14,014	0	14,014	2,685	16,699
Direct Bills					0		0
Total					\$14,014		\$16,699
Basis Units: Direct to Sheriff							
Source:							

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

CY 2017
11/5/2018

Animal Shelter Allocations

Dept:8 101-265 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39 101-430 Animal Control	1	100.00%	\$16,720	\$0	\$16,720	\$218	\$16,938
Subtotal	1	100.00%	16,720	0	16,720	218	16,938
Direct Bills					0		0
Total					\$16,720		\$16,938
Basis Units: Direct to Animal Shelter							
Source:							

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

CY 2017
11/5/2018

Mental Health Allocations

Dept:8 101-265 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
154 Mental Health	1	100.00%	\$554	\$0	\$554	\$0	\$554
Subtotal	1	100.00%	554	0	554	0	554
Direct Bills					0		0
Total					\$554		\$554
Basis Units: Direct to Mental Health							
Source:							

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

CY 2017
 11/5/2018

Other Allocations

Dept:8 101-265 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
155 Other	1	100.00%	\$407,905	\$0	\$407,905	\$0	\$407,905
Subtotal	1	100.00%	407,905	0	407,905	0	407,905
Direct Bills					0		0
Total					\$407,905		\$407,905
Basis Units: Direct to Other Source:							

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

CY 2017
11/5/2018

Allocation Summary

Dept:8 101-265 Buildings & Grounds

Department	Courthouse	Annex	Courts & Law	FOC Building	Health Dept. Building	Former Library	Sheriff Dept / Jail	Animal Shelter	Mental Health	Other
3 101-175 Administration	\$9,108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 101-215 Clerk	19,031	0	0	0	0	0	0	0	0	0
6 101-243 Land Information Services	0	0	0	0	0	2,415	0	0	0	0
7 101-253 Treasurer	9,625	1,054	0	0	0	0	0	0	0	0
8 101-265 Buildings & Grounds	2,587	1,335	11,714	0	0	9,462	0	0	0	0
10 101-334 Court Security	3,433	0	5,850	0	0	0	0	0	0	0
13 637 Data Processing	0	0	0	0	0	10,770	0	0	0	0
14 101-101 Bd of Commissioners	11,586	0	0	0	0	0	0	0	0	0
15 101-140 Trial Court Criminal & Civil	58,857	0	84,053	0	0	0	0	0	0	0
17 101-148 Family Division	0	0	88,889	0	0	0	0	0	0	0
18 101-151 Adult Probation	0	0	44,429	0	0	0	0	0	0	0
20 101-225 Equalization	8,153	0	0	0	0	0	0	0	0	0
21 101-229/CRV Prosecutor/Crime Victim	0	0	34,632	0	0	0	0	0	0	0
24 101-236 Register of Deeds	10,870	0	0	0	0	650	0	0	0	0
26 101-257 Co-Op Extension	0	0	0	0	0	5,169	0	0	0	0
27 101-266 Health Dept Building	0	0	0	0	146,750	0	0	0	0	0
28 101-275 Drain Commissioner	7,809	0	0	0	0	0	0	0	0	0
30 101-301 Sheriff's Dept	0	0	0	0	0	0	13,789	0	0	0
35 101-351 Jail	0	0	0	0	0	0	2,911	0	0	0
37 101-400 Planning	8,525	0	0	0	0	1,029	0	0	0	0
38 101-426 Emergency Management	2,060	0	0	0	0	0	0	0	0	0
39 101-430 Animal Control	0	0	0	0	0	0	0	16,938	0	0
53 215 Friend of the Court	0	0	0	66,305	0	0	0	0	0	0
83 269 Law Library	5,106	0	3,744	0	0	0	0	0	0	0
90 283 Comm Corrections	0	2,415	3,588	0	0	0	0	0	0	0
92 285 Adult Drug Court	0	3,131	4,649	0	0	0	0	0	0	0
97 292 CC Wrap Around	0	0	1,872	0	0	0	0	0	0	0
98 292 CC Juv Justice	0	0	5,242	0	0	0	0	0	0	0
99 292 Child Care Fund	0	0	10,452	0	0	0	0	0	0	0
154 Mental Health	0	23,231	0	0	0	0	0	0	554	0
155 Other	0	0	51,043	0	0	0	0	0	0	407,905
Total	\$156,750	\$31,165	\$350,157	\$66,305	\$146,750	\$29,494	\$16,699	\$16,938	\$554	\$407,905

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

CY 2017
11/5/2018

Allocation Summary

Dept:8 101-265 Buildings & Grounds

Department	Total
3 101-175 Administration	\$9,108
5 101-215 Clerk	19,031
6 101-243 Land Information Services	2,415
7 101-253 Treasurer	10,679
8 101-265 Buildings & Grounds	25,098
10 101-334 Court Security	9,283
13 637 Data Processing	10,770
14 101-101 Bd of Commissioners	11,586
15 101-140 Trial Court Criminal & Civil	142,910
17 101-148 Family Division	88,889
18 101-151 Adult Probation	44,429
20 101-225 Equalization	8,153
21 101-229/CRV Prosecutor/Crime Victim	34,632
24 101-236 Register of Deeds	11,521
26 101-257 Co-Op Extension	5,169
27 101-266 Health Dept Building	146,750
28 101-275 Drain Commissioner	7,809
30 101-301 Sheriff's Dept	13,789
35 101-351 Jail	2,911
37 101-400 Planning	9,553
38 101-426 Emergency Management	2,060
39 101-430 Animal Control	16,938
53 215 Friend of the Court	66,305
83 269 Law Library	8,850
90 283 Comm Corrections	6,003
92 285 Adult Drug Court	7,780
97 292 CC Wrap Around	1,872
98 292 CC Juv Justice	5,242
99 292 Child Care Fund	10,452
154 Mental Health	23,785
155 Other	458,949
Total	<u>\$1,222,717</u>

Barry County, Michigan
2 CFR Part 200 Federal Cost Allocation Plan
101-299 MISCELLANEOUS
Nature and Extent of Services

CY 2017
11/5/2018

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

- **Paper** - The County purchases paper in large volume to secure the most economical cost. Paper is used by various departments in copiers and printers. Cost of the bulk paper purchases has been allocated to each department in the Courthouse, Courts & Law Building, and FOC Building based on the number of employees by department.
- **Copier Service Leases** - The various copiers located in the Courthouse Complex are maintained under various agreements. Operating supplies, excluding paper, are identified and allocated to the various departments located in the Complex based on the number of employees by department.
- **Sheriff Dept Copier Maintenance:** The Sheriff department is directly billed for copier maintenance. These charges have been directly allocated to the sheriff's department.
- **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 in an equal share.

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

CY 2017
11/5/2018

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

- **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 accounting transactions posted during the year.
- **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 that they may not be able to physically perform. These personnel-related functions are identified in this function and are allocated to the various departments based on the number of full-time equivalents employed.
- **OPEB Valuation**- This function includes the contractual service cost recorded in 101-299-816 for OPEB Valuation. The allocation is based on the number of full-time equivalent employees covered by the OPEB Contribution.
- **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
2 CFR Part 200 Federal Cost Allocation Plan

CY 2017
11/5/2018

A. Department Costs

Dept:9 101-299 Miscellaneous

Description		Amount	General Admin	Paper	Copier Service Leases &	Sheriff Dept Copier	Audit	Cost Plan	Accounting	Human Resource Admin
Personnel Costs										
Salaries	S1	175	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	13	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		188	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Xerox Supplies & Maint	P	17,475	0	5,308	10,271	1,895	0	0	0	0
816-020 Cost Plan	P	9,000	0	0	0	0	0	9,000	0	0
816-100 Accounting Services	P	25,795	0	0	0	0	0	0	25,795	0
816-110 Audit	P	36,350	0	0	0	0	36,350	0	0	0
816-120 EAP Admin	P	5,419	0	0	0	0	0	0	0	5,419
816-130 Flex Spending	P	4,436	0	0	0	0	0	0	0	4,436
816-140 Pre-Employment Physical	P	4,769	0	0	0	0	0	0	0	4,769
960-000 Miscellaneous Expenses	D	27,165	0	0	0	0	0	0	0	0
974-010 County Drain Expense	D	91,352	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		221,761	0	5,308	10,271	1,895	36,350	9,000	25,795	14,624
Department Cost Total		221,949	0	5,308	10,271	1,895	36,350	9,000	25,795	14,624
Adjustments to Cost										
960-000 Miscellaneous Expenses	D	(27,165)	0	0	0	0	0	0	0	0
974-010 County Drain Expense	D	(91,352)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(118,517)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		103,432	0	5,308	10,271	1,895	36,350	9,000	25,795	14,624
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$103,432		\$5,308	\$10,271	\$1,895	\$36,350	\$9,000	\$25,795	\$14,624

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

CY 2017
11/5/2018

A. Department Costs

Dept:9 101-299 Miscellaneous

Description		Amount	OPEB Valuation	General Government
Personnel Costs				
Salaries	S1	175	0	175
Salary % Split			.00%	100.00%
Benefits	S	13	0	13
Subtotal - Personnel Costs		188	0	188
Services & Supplies Cost				
Xerox Supplies & Maint	P	17,475	0	0
816-020 Cost Plan	P	9,000	0	0
816-100 Accounting Services	P	25,795	0	0
816-110 Audit	P	36,350	0	0
816-120 EAP Admin	P	5,419	0	0
816-130 Flex Spending	P	4,436	0	0
816-140 Pre-Employment Physical	P	4,769	0	0
960-000 Miscellaneous Expenses	D	27,165	0	0
974-010 County Drain Expense	D	91,352	0	0
Subtotal - Services & Supplies		221,761	0	0
Department Cost Total		221,949	0	188
Adjustments to Cost				
960-000 Miscellaneous Expenses	D	(27,165)	0	0
974-010 County Drain Expense	D	(91,352)	0	0
Subtotal - Adjustments		(118,517)	0	0
Total Costs After Adjustments		103,432	0	188
General Admin Distribution			0	0
Grand Total		\$103,432	\$0	\$188
				not allocated

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

CY 2017
11/5/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:9 101-299 Miscellaneous

Department	First Incoming	Second Incoming	Paper	Copier Service Leases &	Sheriff Dept Copier	Audit	Cost Plan	Accounting	Human Resource Admin	OPEB Valuation
3 County Coordination	\$1,060	\$207	\$65	\$126	\$23	\$445	\$110	\$316	\$179	\$0
3 Accounting	781	154	48	93	17	328	81	233	132	0
Subtotal - 101-175 Administration	1,841	361	113	219	40	774	192	549	311	0
5 Accounting	195	45	12	24	4	84	21	60	34	0
Subtotal - 101-215 Clerk	195	45	12	24	4	84	21	60	34	0
7 General Fund Revenues	2,688	663	172	333	61	1,178	292	836	474	0
Subtotal - 101-253 Treasurer	2,688	663	172	333	61	1,178	292	836	474	0
9 Audit	0	301	15	30	6	106	26	75	43	0
9 Cost Plan	0	724	37	72	13	254	63	181	102	0
9 Accounting	0	225	12	22	4	79	20	56	32	0
Subtotal - 101-299 Miscellaneous	0	1,249	64	124	23	439	109	312	177	0
11 General Liability	0	259	13	26	5	91	23	65	37	0
Subtotal - 101-865 Insurance	0	259	13	26	5	91	23	65	37	0
13 Audit Software	0	0	0	0	0	0	0	0	0	0
Subtotal - 637 Data Processing	0	0	0	0	0	0	0	0	0	0
Total Incoming	4,725	2,577	375	725	134	2,566	635	1,821	1,032	0
C. Total Allocated										
	\$110,733	\$5,683	\$10,996	\$2,029	\$38,916	\$9,635	\$27,616	\$15,656	\$0	
		5.13%	9.93%	1.83%	35.14%	8.70%	24.94%	14.14%		

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

CY 2017
11/5/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:9 101-299 Miscellaneous

Department	First Incoming	Second Incoming	General Government
3 County Coordination	\$1,060	\$207	\$2
3 Accounting	781	154	2
Subtotal - 101-175 Administration	1,841	361	4
5 Accounting	195	45	0
Subtotal - 101-215 Clerk	195	45	0
7 General Fund Revenues	2,688	663	6
Subtotal - 101-253 Treasurer	2,688	663	6
9 Audit	0	301	1
9 Cost Plan	0	724	1
9 Accounting	0	225	0
Subtotal - 101-299 Miscellaneous	0	1,249	2
11 General Liability	0	259	0
Subtotal - 101-865 Insurance	0	259	0
13 Audit Software	0	0	0
Subtotal - 637 Data Processing	0	0	0
Total Incoming	4,725	2,577	13
C. Total Allocated		\$110,733	\$201
			0.18%

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

CY 2017
11/5/2018

Paper Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.00	2.28%	\$127	\$0	\$127	\$0	\$127
5 101-215 Clerk	7.00	7.98%	443	0	443	0	443
7 101-253 Treasurer	3.00	3.42%	190	0	190	0	190
8 101-265 Buildings & Grounds	5.57	6.36%	353	0	353	0	353
10 101-334 Court Security	1.78	2.03%	113	0	113	3	116
14 101-101 Bd of Commissioners	3.88	4.42%	246	0	246	7	253
15 101-140 Trial Court Criminal & Civil	16.94	19.31%	1,072	0	1,072	32	1,104
17 101-148 Family Division	12.71	14.49%	805	0	805	24	829
20 101-225 Equalization	1.59	1.81%	101	0	101	3	104
21 101-229/CRV Prosecutor/Crime Victim	8.95	10.20%	566	0	566	17	583
24 101-236 Register of Deeds	4.32	4.92%	273	0	273	8	281
28 101-275 Drain Commissioner	2.00	2.28%	127	0	127	4	130
37 101-400 Planning	2.97	3.39%	188	0	188	6	194
38 101-426 Emergency Management	1.00	1.14%	63	0	63	2	65
53 215 Friend of the Court	14.00	15.96%	886	0	886	26	912
Subtotal	87.72	100.00%	5,551	0	5,551	132	5,683
Direct Bills					0		0
Total					\$5,551		\$5,683

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

Source: County Payroll

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

CY 2017
11/5/2018

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	2.00	2.28%	\$245	\$0	\$245	\$0	\$245
5 101-215 Clerk	7.00	7.98%	857	0	857	0	857
7 101-253 Treasurer	3.00	3.42%	367	0	367	0	367
8 101-265 Buildings & Grounds	5.57	6.36%	683	0	683	0	683
10 101-334 Court Security	1.78	2.03%	218	0	218	7	225
14 101-101 Bd of Commissioners	3.88	4.42%	475	0	475	14	489
15 101-140 Trial Court Criminal & Civil	16.94	19.31%	2,074	0	2,074	62	2,136
17 101-148 Family Division	12.71	14.49%	1,557	0	1,557	46	1,603
20 101-225 Equalization	1.59	1.81%	195	0	195	6	200
21 101-229/CRV Prosecutor/Crime Victim	8.95	10.20%	1,095	0	1,095	33	1,128
24 101-236 Register of Deeds	4.32	4.92%	529	0	529	16	544
28 101-275 Drain Commissioner	2.00	2.28%	245	0	245	7	252
37 101-400 Planning	2.97	3.39%	364	0	364	11	375
38 101-426 Emergency Management	1.00	1.14%	122	0	122	4	126
53 215 Friend of the Court	14.00	15.96%	1,714	0	1,714	51	1,765
Subtotal	87.72	100.00%	10,741	0	10,741	256	10,996
Direct Bills					0		0
Total					\$10,741		\$10,996

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

Source: County Payroll

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

CY 2017
11/5/2018

Sheriff Dept Copier Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30 101-301 Sheriff's Dept	1	100.00%	\$1,982	\$0	\$1,982	\$47	\$2,029
Subtotal	1	100.00%	1,982	0	1,982	47	2,029
Direct Bills					0		0
Total					\$1,982		\$2,029
Basis Units: Direct to Sheriff							
Source:							

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

CY 2017
11/5/2018

Audit Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	280,769.00	0.90%	\$343	\$0	\$343	\$0	\$343
4 101-211 Legal Counsel	83,270.00	0.27%	102	0	102	0	102
5 101-215 Clerk	521,538.00	1.67%	636	0	636	0	636
6 101-243 Land Information Services	287,735.00	0.92%	351	0	351	0	351
7 101-253 Treasurer	251,010.00	0.81%	306	0	306	0	306
8 101-265 Buildings & Grounds	629,467.00	2.02%	768	0	768	0	768
9 101-299 Miscellaneous	246,443.00	0.79%	301	0	301	0	301
10 101-334 Court Security	93,176.00	0.30%	114	0	114	3	117
11 101-865 Insurance	3,381,882.00	10.86%	4,126	0	4,126	106	4,232
13 637 Data Processing	242,307.00	0.78%	296	0	296	8	303
14 101-101 Bd of Commissioners	166,313.00	0.53%	203	0	203	5	208
15 101-140 Trial Court Criminal & Civil	1,491,146.00	4.79%	1,819	0	1,819	47	1,866
16 101-147 Jury Board	5,343.00	0.02%	7	0	7	0	7
17 101-148 Family Division	787,516.00	2.53%	961	0	961	25	986
18 101-151 Adult Probation	8,369.00	0.03%	10	0	10	0	10
19 101-191 Elections	44,491.00	0.14%	54	0	54	1	56
20 101-225 Equalization	173,147.00	0.56%	211	0	211	5	217
21 101-229/CRV Prosecutor/Crime Victim	706,409.00	2.27%	862	0	862	22	884
24 101-236 Register of Deeds	244,156.00	0.78%	298	0	298	8	306
26 101-257 Co-Op Extension	114,275.00	0.37%	139	0	139	4	143
28 101-275 Drain Commissioner	155,489.00	0.50%	190	0	190	5	195
29 101-280 Soil Conservation	15,500.00	0.05%	19	0	19	0	19
30 101-301 Sheriff's Dept	2,979,717.00	9.56%	3,635	0	3,635	94	3,729
31 101-315 Seat Belt Enf	271.00	0.00%	0	0	0	0	0
33 101-331 Marine Law	114,160.00	0.37%	139	0	139	4	143
34 101-333 Road Patrol	114,019.00	0.37%	139	0	139	4	143
35 101-351 Jail	2,033,002.00	6.53%	2,480	0	2,480	64	2,544
36 101-355 Sheriff-Animal Control	59,342.00	0.19%	72	0	72	2	74
37 101-400 Planning	215,289.00	0.69%	263	0	263	7	269
38 101-426 Emergency Management	175,267.00	0.56%	214	0	214	6	219
39 101-430 Animal Control	173,062.00	0.56%	211	0	211	5	217
41 101-601 Health	441,266.00	1.42%	538	0	538	14	552
43 101-631 Substance Abuse	74,047.00	0.24%	90	0	90	2	93
44 101-648 Medical Examiners	123,466.00	0.40%	151	0	151	4	155
45 101-681 Veterans Burial	29,100.00	0.09%	36	0	36	1	36
46 101-682 Veterans Counselor	35,111.00	0.11%	43	0	43	1	44
47 101-689 Soldiers & Sailors	7,644.00	0.02%	9	0	9	0	10
48 101-900 Capital Outlay	5,000.00	0.02%	6	0	6	0	6
50 201 Road Commission	11,334.00	0.04%	14	0	14	0	14
51 205 Central Dispatch	1,605,171.00	5.15%	1,958	0	1,958	50	2,009
52 208 Charlton Park Fund	606,027.00	1.95%	739	0	739	19	758
53 215 Friend of the Court	1,062,719.00	3.41%	1,297	0	1,297	33	1,330

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

CY 2017
11/5/2018

Audit Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
55 226 Sheriff K9 Donation	300.00	0.00%	\$0	\$0	\$0	\$0	\$0
56 227 Animal Shelter TNR Grant 2015	7,216.00	0.02%	9	0	9	0	9
57 228 Solid Waste	75,031.00	0.24%	92	0	92	2	94
61 232 Animal Shelter Donations	19,950.00	0.06%	24	0	24	1	25
62 233 Barry Comm Resource Net	3,248.00	0.01%	4	0	4	0	4
65 236 Remonumentation Fund	65,260.00	0.21%	80	0	80	2	82
68 247 Thornapple Namor Depr Fund	3,472.00	0.01%	4	0	4	0	4
69 248 Building Rehab Fund	458,582.00	1.47%	560	0	560	14	574
70 250 Park & Rec Fund	20,175.00	0.06%	25	0	25	1	25
71 252 Co Agriculture Preserve	1,323.00	0.00%	2	0	2	0	2
73 255 EDC	137,394.00	0.44%	168	0	168	4	172
74 256 ROD Automation	47,595.00	0.15%	58	0	58	1	60
76 259 Local Corr Officer	6,470.00	0.02%	8	0	8	0	8
77 260 Victims Services	1,457.00	0.00%	2	0	2	0	2
79 264 Concealed Pistol Licensing	58.00	0.00%	0	0	0	0	0
82 267 Crime Victim Rights	57,171.00	0.18%	70	0	70	2	72
83 269 Law Library	20,706.00	0.07%	25	0	25	1	26
84 275 Comm on Aging	1,715,061.00	5.51%	2,093	0	2,093	54	2,146
85 276 CDBG	24,510.00	0.08%	30	0	30	1	31
86 277 Middleville Police Serv	287,512.00	0.92%	351	0	351	9	360
88 281 Swift & Sure Sanctions	120,335.00	0.39%	147	0	147	4	151
89 282 56B Sobriety Court	110,626.00	0.36%	135	0	135	3	138
90 283 Comm Corrections	80,616.00	0.26%	98	0	98	3	101
92 285 Adult Drug Court	141,471.24	0.45%	173	0	173	4	177
94 287 Mich Justice Training	5,739.00	0.02%	7	0	7	0	7
95 290 Social Welfare	6,558.00	0.02%	8	0	8	0	8
96 292 CC Probate	804,311.00	2.58%	981	0	981	25	1,007
97 292 CC Wrap Around	87,177.00	0.28%	106	0	106	3	109
98 292 CC Juv Justice	82,489.00	0.26%	101	0	101	3	103
99 292 Child Care Fund	68,725.00	0.22%	84	0	84	2	86
100 294 Vets Trust	7,665.00	0.02%	9	0	9	0	10
102 297 Diverted Felons	29,337.00	0.09%	36	0	36	1	37
103 352 FOC Ren Debt Relocations	95,194.00	0.31%	116	0	116	3	119
104 354 Yankee Springs Water	42,332.00	0.14%	52	0	52	1	53
105 355 Middleville Water Debt	12,232.00	0.04%	15	0	15	0	15
106 356 Middleville Water Debt 206	62,144.00	0.20%	76	0	76	2	78
107 357 Fawn Lake Sewer	35,862.00	0.12%	44	0	44	1	45
108 358 Yankee Spring	25,738.00	0.08%	31	0	31	1	32
109 359 Finkbeiner/Crain Debt	79,510.00	0.26%	97	0	97	2	100
112 368 Thornapple Manor	1,416,418.00	4.55%	1,728	0	1,728	44	1,773
115 374 1999 BPW Middleville	82,950.00	0.27%	101	0	101	3	104
117 377 Leach & Middle Lake	176,802.00	0.57%	216	0	216	6	221

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

CY 2017
11/5/2018

Audit Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
120 472 McKeown Bridge Park	8,721.00	0.03%	\$11	\$0	\$11	\$0	\$11
128 515 2015 Delinquent Tax Payment	20,054.00	0.06%	24	0	24	1	25
130 517 Foreclosure Fund	1,500.00	0.00%	2	0	2	0	2
134 588 Transit Fund	1,689,999.00	5.42%	2,062	0	2,062	53	2,115
135 595 Commissary	133,706.00	0.43%	163	0	163	4	167
136 660 Telephone	37,122.00	0.12%	45	0	45	1	46
137 661 Vehicle Fund	190,781.00	0.61%	233	0	233	6	239
138 676 Worker's Comp Fund	185,574.00	0.60%	226	0	226	6	232
139 677 Health Ins. Fund	2,006,033.00	6.44%	2,448	0	2,448	63	2,510
140 678 Disability Fund	57,921.00	0.19%	71	0	71	2	72
141 680 Fringe Benefit Fund	41,986.00	0.13%	51	0	51	1	53
142 681 Life Ins. Fund	51,684.00	0.17%	63	0	63	2	65
144 683 Dental/Optical	59,026.00	0.19%	72	0	72	2	74
145 684 Unemployment	8,958.00	0.03%	11	0	11	0	11
152 843 Gun Lake Weed Assess	152,648.00	0.49%	186	0	186	5	191
153 851 Drain Debt	28,714.00	0.09%	35	0	35	1	36
154 Mental Health	154,500.00	0.50%	189	0	189	5	193
155 Other	3,630.00	0.01%	4	0	4	0	5
Subtotal	31,154,044.24	100.00%	38,010	0	38,010	906	38,916
Direct Bills					0		0
Total					\$38,010		\$38,916

Basis Units: Dollar Value of Expenditures
Source: Annual Audit

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

CY 2017
11/5/2018

Cost Plan Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Building Depreciation	1	7.69%	\$724	\$0	\$724	\$0	\$724
2 Equipment Depreciation	1	7.69%	724	0	724	0	724
3 101-175 Administration	1	7.69%	724	0	724	0	724
4 101-211 Legal Counsel	1	7.69%	724	0	724	0	724
5 101-215 Clerk	1	7.69%	724	0	724	0	724
6 101-243 Land Information Services	1	7.69%	724	0	724	0	724
7 101-253 Treasurer	1	7.69%	724	0	724	0	724
8 101-265 Buildings & Grounds	1	7.69%	724	0	724	0	724
9 101-299 Miscellaneous	1	7.69%	724	0	724	0	724
10 101-334 Court Security	1	7.69%	724	0	724	56	780
11 101-865 Insurance	1	7.69%	724	0	724	56	780
12 101-865-1 Property Insurance	1	7.69%	724	0	724	56	780
13 637 Data Processing	1	7.69%	724	0	724	56	780
Subtotal	13	100.00%	9,411	0	9,411	224	9,635
Direct Bills					0		0
Total					\$9,411		\$9,635

Basis Units: Each Central Service Dept
Source:

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

CY 2017
11/5/2018

Accounting Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	336	1.48%	\$399	\$0	\$399	\$0	\$399
4 101-211 Legal Counsel	54	0.24%	64	0	64	0	64
5 101-215 Clerk	431	1.90%	512	0	512	0	512
6 101-243 Land Information Services	294	1.30%	349	0	349	0	349
7 101-253 Treasurer	304	1.34%	361	0	361	0	361
8 101-265 Buildings & Grounds	1,035	4.56%	1,230	0	1,230	0	1,230
9 101-299 Miscellaneous	189	0.83%	225	0	225	0	225
10 101-334 Court Security	144	0.63%	171	0	171	5	176
11 101-865 Insurance	4	0.02%	5	0	5	0	5
13 637 Data Processing	204	0.90%	242	0	242	7	249
14 101-101 Bd of Commissioners	304	1.34%	361	0	361	10	371
15 101-140 Trial Court Criminal & Civil	898	3.96%	1,067	0	1,067	29	1,096
16 101-147 Jury Board	26	0.11%	31	0	31	1	32
17 101-148 Family Division	782	3.45%	930	0	930	25	955
18 101-151 Adult Probation	54	0.24%	64	0	64	2	66
19 101-191 Elections	47	0.21%	56	0	56	2	57
20 101-225 Equalization	328	1.45%	390	0	390	11	400
21 101-229/CRV Prosecutor/Crime Victim	486	2.14%	578	0	578	16	593
23 101-230 Extraditions	1	0.00%	1	0	1	0	1
24 101-236 Register of Deeds	363	1.60%	432	0	432	12	443
25 101-254 Tax Tribunal	6	0.03%	7	0	7	0	7
26 101-257 Co-Op Extension	16	0.07%	19	0	19	1	20
28 101-275 Drain Commissioner	332	1.46%	395	0	395	11	405
29 101-280 Soil Conservation	1	0.00%	1	0	1	0	1
30 101-301 Sheriff's Dept	898	3.96%	1,067	0	1,067	29	1,096
32 101-317 Snowmobile Enforcement	11	0.05%	13	0	13	0	13
33 101-331 Marine Law	219	0.97%	260	0	260	7	267
34 101-333 Road Patrol	306	1.35%	364	0	364	10	374
35 101-351 Jail	1,153	5.08%	1,371	0	1,371	37	1,408
36 101-355 Sheriff-Animal Control	296	1.30%	352	0	352	9	361
37 101-400 Planning	406	1.79%	483	0	483	13	496
38 101-426 Emergency Management	385	1.70%	458	0	458	12	470
39 101-430 Animal Control	547	2.41%	650	0	650	18	668
41 101-601 Health	4	0.02%	5	0	5	0	5
43 101-631 Substance Abuse	4	0.02%	5	0	5	0	5
44 101-648 Medical Examiners	27	0.12%	32	0	32	1	33
45 101-681 Veterans Burial	49	0.22%	58	0	58	2	60
46 101-682 Veterans Counselor	94	0.41%	112	0	112	3	115
47 101-689 Soldiers & Sailors	6	0.03%	7	0	7	0	7
49 101-999 Appropriations	42	0.19%	50	0	50	1	51
50 201 Road Commission	80	0.35%	95	0	95	3	98
51 205 Central Dispatch	978	4.31%	1,163	0	1,163	31	1,194

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

CY 2017
11/5/2018

Accounting Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 208 Charlton Park Fund	1,140	5.02%	\$1,355	\$0	\$1,355	\$37	\$1,392
53 215 Friend of the Court	446	1.97%	530	0	530	14	544
55 226 Sheriff K9 Donation	2	0.01%	2	0	2	0	2
56 227 Animal Shelter TNR Grant 2015	33	0.15%	39	0	39	1	40
57 228 Solid Waste	90	0.40%	107	0	107	3	110
61 232 Animal Shelter Donations	34	0.15%	40	0	40	1	42
62 233 Barry Comm Resource Net	13	0.06%	15	0	15	0	16
65 236 Remonumentation Fund	185	0.82%	220	0	220	6	226
67 244 Comm on Aging Building	1	0.00%	1	0	1	0	1
69 248 Building Rehab Fund	106	0.47%	126	0	126	3	129
70 250 Park & Rec Fund	164	0.72%	195	0	195	5	200
71 252 Co Agriculture Preserve	5	0.02%	6	0	6	0	6
73 255 EDC	2	0.01%	2	0	2	0	2
74 256 ROD Automation	151	0.67%	179	0	179	5	184
76 259 Local Corr Officer	13	0.06%	15	0	15	0	16
77 260 Victims Services	23	0.10%	27	0	27	1	28
82 267 Crime Victim Rights	249	1.10%	296	0	296	8	304
83 269 Law Library	25	0.11%	30	0	30	1	31
84 275 Comm on Aging	1,543	6.80%	1,834	0	1,834	49	1,884
85 276 CDBG	35	0.15%	42	0	42	1	43
86 277 Middleville Police Serv	325	1.43%	386	0	386	10	397
88 281 Swift & Sure Sanctions	344	1.52%	409	0	409	11	420
89 282 56B Sobriety Court	377	1.66%	448	0	448	12	460
90 283 Comm Corrections	330	1.45%	392	0	392	11	403
92 285 Adult Drug Court	386	1.70%	459	0	459	12	471
93 286 Juvenile Drug Court	34	0.15%	40	0	40	1	42
94 287 Mich Justice Training	10	0.04%	12	0	12	0	12
95 290 Social Welfare	13	0.06%	15	0	15	0	16
96 292 CC Probate	678	2.99%	806	0	806	22	828
97 292 CC Wrap Around	368	1.62%	437	0	437	12	449
98 292 CC Juv Justice	398	1.75%	473	0	473	13	486
99 292 Child Care Fund	288	1.27%	342	0	342	9	352
100 294 Vets Trust	1	0.00%	1	0	1	0	1
101 295 Airport Fund	348	1.53%	414	0	414	11	425
102 297 Diverted Felons	4	0.02%	5	0	5	0	5
103 352 FOC Ren Debt Relocations	4	0.02%	5	0	5	0	5
104 354 Yankee Springs Water	3	0.01%	4	0	4	0	4
105 355 Middleville Water Debt	3	0.01%	4	0	4	0	4
106 356 Middleville Water Debt 206	3	0.01%	4	0	4	0	4
107 357 Fawn Lake Sewer	5	0.02%	6	0	6	0	6
108 358 Yankee Spring	3	0.01%	4	0	4	0	4
109 359 Finkbeiner/Crain Debt	4	0.02%	5	0	5	0	5

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

CY 2017
11/5/2018

Accounting Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
112 368 Thornapple Manor	9	0.04%	\$11	\$0	\$11	\$0	\$11
115 374 1999 BPW Middleville	6	0.03%	7	0	7	0	7
117 377 Leach & Middle Lake	3	0.01%	4	0	4	0	4
125 512 Thornapple Manor Fund	92	0.41%	109	0	109	3	112
127 514 2014 Delinquent Tax Payment	13	0.06%	15	0	15	0	16
128 515 2015 Delinquent Tax Payment	10	0.04%	12	0	12	0	12
129 516 100% Tax Payment	3	0.01%	4	0	4	0	4
130 517 Foreclosure Fund	8	0.04%	10	0	10	0	10
134 588 Transit Fund	999	4.40%	1,188	0	1,188	32	1,220
135 595 Commissary	157	0.69%	187	0	187	5	192
136 660 Telephone	30	0.13%	36	0	36	1	37
137 661 Vehicle Fund	26	0.11%	31	0	31	1	32
138 676 Worker's Comp Fund	6	0.03%	7	0	7	0	7
139 677 Health Ins. Fund	87	0.38%	103	0	103	3	106
140 678 Disability Fund	185	0.82%	220	0	220	6	226
141 680 Fringe Benefit Fund	5	0.02%	6	0	6	0	6
142 681 Life Ins. Fund	65	0.29%	77	0	77	2	79
143 682 Retirement Fund	33	0.15%	39	0	39	1	40
144 683 Dental/Optical	213	0.94%	253	0	253	7	260
145 684 Unemployment	3	0.01%	4	0	4	0	4
147 716 Co-Op Ext Grant	1	0.00%	1	0	1	0	1
149 801 Drain Fund	326	1.44%	388	0	388	10	398
150 804 Drain Maint	20	0.09%	24	0	24	1	24
152 843 Gun Lake Weed Assess	32	0.14%	38	0	38	1	39
153 851 Drain Debt	5	0.02%	6	0	6	0	6
155 Other	21	0.09%	25	0	25	1	26
Subtotal	22,691	100.00%	26,973	0	26,973	643	27,616
Direct Bills					0		0
Total					\$26,973		\$27,616

Basis Units: Expenditure Transactions
Source: Expenditure Transaction Detail

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

CY 2017
11/5/2018

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	2.00	0.82%	\$125	\$0	\$125	\$0	\$125
5 101-215 Clerk	7.00	2.87%	439	0	439	0	439
6 101-243 Land Information Services	3.86	1.58%	242	0	242	0	242
7 101-253 Treasurer	3.00	1.23%	188	0	188	0	188
8 101-265 Buildings & Grounds	5.57	2.29%	350	0	350	0	350
10 101-334 Court Security	1.78	0.73%	112	0	112	3	115
14 101-101 Bd of Commissioners	3.88	1.59%	243	0	243	6	250
15 101-140 Trial Court Criminal & Civil	16.94	6.95%	1,063	0	1,063	28	1,090
17 101-148 Family Division	12.71	5.22%	798	0	798	21	818
20 101-225 Equalization	1.59	0.65%	100	0	100	3	102
21 101-229/CRV Prosecutor/Crime Victim	8.95	3.67%	561	0	561	15	576
24 101-236 Register of Deeds	4.32	1.77%	271	0	271	7	278
28 101-275 Drain Commissioner	2.00	0.82%	125	0	125	3	129
30 101-301 Sheriff's Dept	37.64	15.44%	2,361	0	2,361	62	2,423
33 101-331 Marine Law	1.70	0.70%	107	0	107	3	110
34 101-333 Road Patrol	1.31	0.54%	82	0	82	2	84
35 101-351 Jail	23.55	9.66%	1,477	0	1,477	39	1,515
36 101-355 Sheriff-Animal Control	1.00	0.41%	63	0	63	2	64
37 101-400 Planning	2.97	1.22%	186	0	186	5	191
38 101-426 Emergency Management	1.00	0.41%	63	0	63	2	64
39 101-430 Animal Control	2.58	1.06%	162	0	162	4	166
51 205 Central Dispatch	17.39	7.13%	1,091	0	1,091	28	1,119
52 208 Charlton Park Fund	7.04	2.89%	442	0	442	12	453
53 215 Friend of the Court	14.00	5.74%	878	0	878	23	901
65 236 Remonumentation Fund	0.37	0.15%	23	0	23	1	24
70 250 Park & Rec Fund	0.17	0.07%	11	0	11	0	11
84 275 Comm on Aging	28.84	11.83%	1,809	0	1,809	47	1,856
88 281 Swift & Sure Sanctions	5.44	2.23%	341	0	341	9	350
134 588 Transit Fund	25.18	10.33%	1,579	0	1,579	41	1,621
Subtotal	243.79	100.00%	15,292	0	15,292	364	15,656
Direct Bills					0		0
Total					\$15,292		\$15,656

Basis Units: Full-Time Equivalents (FTEs)
Source: County Payroll

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

CY 2017
11/5/2018

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	2.00	1.05%	\$0	\$0	\$0	\$0	\$0
5 101-215 Clerk	7.00	3.69%	0	0	0	0	0
6 101-243 Land Information Services	3.86	2.03%	0	0	0	0	0
7 101-253 Treasurer	3.00	1.58%	0	0	0	0	0
8 101-265 Buildings & Grounds	5.57	2.94%	0	0	0	0	0
14 101-101 Bd of Commissioners	3.88	2.05%	0	0	0	0	0
15 101-140 Trial Court Criminal & Civil	16.94	8.93%	0	0	0	0	0
17 101-148 Family Division	12.71	6.70%	0	0	0	0	0
20 101-225 Equalization	1.59	0.84%	0	0	0	0	0
21 101-229/CRV Prosecutor/Crime Victim	8.95	4.71%	0	0	0	0	0
24 101-236 Register of Deeds	4.32	2.27%	0	0	0	0	0
28 101-275 Drain Commissioner	2.00	1.05%	0	0	0	0	0
30 101-301 Sheriff's Dept	42.44	22.36%	0	0	0	0	0
35 101-351 Jail	23.55	12.41%	0	0	0	0	0
36 101-355 Sheriff-Animal Control	1.00	0.53%	0	0	0	0	0
37 101-400 Planning	2.97	1.57%	0	0	0	0	0
38 101-426 Emergency Management	1.00	0.53%	0	0	0	0	0
39 101-430 Animal Control	2.58	1.36%	0	0	0	0	0
51 205 Central Dispatch	17.39	9.16%	0	0	0	0	0
52 208 Charlton Park Fund	7.04	3.71%	0	0	0	0	0
53 215 Friend of the Court	14.00	7.38%	0	0	0	0	0
65 236 Remonumentation Fund	0.37	0.19%	0	0	0	0	0
70 250 Park & Rec Fund	0.17	0.09%	0	0	0	0	0
88 281 Swift & Sure Sanctions	5.44	2.87%	0	0	0	0	0
Subtotal	189.78	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0
Basis Units: Full-Time Equivalents (FTEs)							
Source: County Payroll							

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

CY 2017
11/5/2018

Allocation Summary

Dept:9 101-299 Miscellaneous

Department	Paper	Copier Service Leases &	Sheriff Dept Copier	Audit	Cost Plan	Accounting	Human Resource Admin	OPEB Valuation	General Government	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$724	\$0	\$0	\$0	\$0	\$724
2 Equipment Depreciation	0	0	0	0	724	0	0	0	0	724
3 101-175 Administration	127	245	0	343	724	399	125	0	0	1,963
4 101-211 Legal Counsel	0	0	0	102	724	64	0	0	0	890
5 101-215 Clerk	443	857	0	636	724	512	439	0	0	3,612
6 101-243 Land Information Services	0	0	0	351	724	349	242	0	0	1,666
7 101-253 Treasurer	190	367	0	306	724	361	188	0	0	2,137
8 101-265 Buildings & Grounds	353	683	0	768	724	1,230	350	0	0	4,107
9 101-299 Miscellaneous	0	0	0	301	724	225	0	0	0	1,249
10 101-334 Court Security	116	225	0	117	780	176	115	0	0	1,528
11 101-865 Insurance	0	0	0	4,232	780	5	0	0	0	5,017
12 101-865-1 Property Insurance	0	0	0	0	780	0	0	0	0	780
13 637 Data Processing	0	0	0	303	780	249	0	0	0	1,332
14 101-101 Bd of Commissioners	253	489	0	208	0	371	250	0	0	1,571
15 101-140 Trial Court Criminal & Civil	1,104	2,136	0	1,866	0	1,096	1,090	0	0	7,293
16 101-147 Jury Board	0	0	0	7	0	32	0	0	0	38
17 101-148 Family Division	829	1,603	0	986	0	955	818	0	0	5,190
18 101-151 Adult Probation	0	0	0	10	0	66	0	0	0	76
19 101-191 Elections	0	0	0	56	0	57	0	0	0	113
20 101-225 Equalization	104	200	0	217	0	400	102	0	0	1,023
21 101-229/CRV Prosecutor/Crime Victim	583	1,128	0	884	0	593	576	0	0	3,764
23 101-230 Extraditions	0	0	0	0	0	1	0	0	0	1
24 101-236 Register of Deeds	281	544	0	306	0	443	278	0	0	1,852
25 101-254 Tax Tribunal	0	0	0	0	0	7	0	0	0	7
26 101-257 Co-Op Extension	0	0	0	143	0	20	0	0	0	163
28 101-275 Drain Commissioner	130	252	0	195	0	405	129	0	0	1,111
29 101-280 Soil Conservation	0	0	0	19	0	1	0	0	0	21
30 101-301 Sheriff's Dept	0	0	2,029	3,729	0	1,096	2,423	0	0	9,277
31 101-315 Seat Belt Enf	0	0	0	0	0	0	0	0	0	0
32 101-317 Snowmobile Enforcement	0	0	0	0	0	13	0	0	0	13
33 101-331 Marine Law	0	0	0	143	0	267	110	0	0	520
34 101-333 Road Patrol	0	0	0	143	0	374	84	0	0	601
35 101-351 Jail	0	0	0	2,544	0	1,408	1,515	0	0	5,467
36 101-355 Sheriff-Animal Control	0	0	0	74	0	361	64	0	0	500
37 101-400 Planning	194	375	0	269	0	496	191	0	0	1,525
38 101-426 Emergency Management	65	126	0	219	0	470	64	0	0	945
39 101-430 Animal Control	0	0	0	217	0	668	166	0	0	1,051
41 101-601 Health	0	0	0	552	0	5	0	0	0	557
43 101-631 Substance Abuse	0	0	0	93	0	5	0	0	0	98
44 101-648 Medical Examiners	0	0	0	155	0	33	0	0	0	187
45 101-681 Veterans Burial	0	0	0	36	0	60	0	0	0	96

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

CY 2017
11/5/2018

Allocation Summary

Dept:9 101-299 Miscellaneous

Department	Paper	Copier Service Leases &	Sheriff Dept Copier	Audit	Cost Plan	Accounting	Human Resource Admin	OPEB Valuation	General Government	Total
46 101-682 Veterans Counselor	\$0	\$0	\$0	\$44	\$0	\$115	\$0	\$0	\$0	\$159
47 101-689 Soldiers & Sailors	0	0	0	10	0	7	0	0	0	17
48 101-900 Capital Outlay	0	0	0	6	0	0	0	0	0	6
49 101-999 Appropriations	0	0	0	0	0	51	0	0	0	51
50 201 Road Commission	0	0	0	14	0	98	0	0	0	112
51 205 Central Dispatch	0	0	0	2,009	0	1,194	1,119	0	0	4,322
52 208 Charlton Park Fund	0	0	0	758	0	1,392	453	0	0	2,603
53 215 Friend of the Court	912	1,765	0	1,330	0	544	901	0	0	5,453
55 226 Sheriff K9 Donation	0	0	0	0	0	2	0	0	0	3
56 227 Animal Shelter TNR Grant 2015	0	0	0	9	0	40	0	0	0	49
57 228 Solid Waste	0	0	0	94	0	110	0	0	0	204
61 232 Animal Shelter Donations	0	0	0	25	0	42	0	0	0	66
62 233 Barry Comm Resource Net	0	0	0	4	0	16	0	0	0	20
65 236 Remonumentation Fund	0	0	0	82	0	226	24	0	0	331
67 244 Comm on Aging Building	0	0	0	0	0	1	0	0	0	1
68 247 Thornapple Namor Depr Fund	0	0	0	4	0	0	0	0	0	4
69 248 Building Rehab Fund	0	0	0	574	0	129	0	0	0	703
70 250 Park & Rec Fund	0	0	0	25	0	200	11	0	0	236
71 252 Co Agriculture Preserve	0	0	0	2	0	6	0	0	0	8
73 255 EDC	0	0	0	172	0	2	0	0	0	174
74 256 ROD Automation	0	0	0	60	0	184	0	0	0	244
76 259 Local Corr Officer	0	0	0	8	0	16	0	0	0	24
77 260 Victims Services	0	0	0	2	0	28	0	0	0	30
79 264 Concealed Pistol Licensing	0	0	0	0	0	0	0	0	0	0
82 267 Crime Victim Rights	0	0	0	72	0	304	0	0	0	376
83 269 Law Library	0	0	0	26	0	31	0	0	0	56
84 275 Comm on Aging	0	0	0	2,146	0	1,884	1,856	0	0	5,886
85 276 CDBG	0	0	0	31	0	43	0	0	0	73
86 277 Middleville Police Serv	0	0	0	360	0	397	0	0	0	757
88 281 Swift & Sure Sanctions	0	0	0	151	0	420	350	0	0	921
89 282 56B Sobriety Court	0	0	0	138	0	460	0	0	0	599
90 283 Comm Corrections	0	0	0	101	0	403	0	0	0	504
92 285 Adult Drug Court	0	0	0	177	0	471	0	0	0	648
93 286 Juvenile Drug Court	0	0	0	0	0	42	0	0	0	42
94 287 Mich Justice Training	0	0	0	7	0	12	0	0	0	19
95 290 Social Welfare	0	0	0	8	0	16	0	0	0	24
96 292 CC Probate	0	0	0	1,007	0	828	0	0	0	1,834
97 292 CC Wrap Around	0	0	0	109	0	449	0	0	0	558
98 292 CC Juv Justice	0	0	0	103	0	486	0	0	0	589
99 292 Child Care Fund	0	0	0	86	0	352	0	0	0	438
100 294 Vets Trust	0	0	0	10	0	1	0	0	0	11

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

CY 2017
11/5/2018

Allocation Summary

Dept:9 101-299 Miscellaneous

Department	Paper	Copier Service Leases &	Sheriff Dept Copier	Audit	Cost Plan	Accounting	Human Resource Admin	OPEB Valuation	General Government	Total
101 295 Airport Fund	\$0	\$0	\$0	\$0	\$0	\$425	\$0	\$0	\$0	\$425
102 297 Diverted Felons	0	0	0	37	0	5	0	0	0	42
103 352 FOC Ren Debt Relocations	0	0	0	119	0	5	0	0	0	124
104 354 Yankee Springs Water	0	0	0	53	0	4	0	0	0	57
105 355 Middleville Water Debt	0	0	0	15	0	4	0	0	0	19
106 356 Middleville Water Debt 206	0	0	0	78	0	4	0	0	0	81
107 357 Fawn Lake Sewer	0	0	0	45	0	6	0	0	0	51
108 358 Yankee Spring	0	0	0	32	0	4	0	0	0	36
109 359 Finkbeiner/Crain Debt	0	0	0	100	0	5	0	0	0	104
112 368 Thornapple Manor	0	0	0	1,773	0	11	0	0	0	1,784
115 374 1999 BPW Middleville	0	0	0	104	0	7	0	0	0	111
117 377 Leach & Middle Lake	0	0	0	221	0	4	0	0	0	225
120 472 McKeown Bridge Park	0	0	0	11	0	0	0	0	0	11
125 512 Thornapple Manor Fund	0	0	0	0	0	112	0	0	0	112
127 514 2014 Delinquent Tax Payment	0	0	0	0	0	16	0	0	0	16
128 515 2015 Delinquent Tax Payment	0	0	0	25	0	12	0	0	0	37
129 516 100% Tax Payment	0	0	0	0	0	4	0	0	0	4
130 517 Foreclosure Fund	0	0	0	2	0	10	0	0	0	12
134 588 Transit Fund	0	0	0	2,115	0	1,220	1,621	0	0	4,955
135 595 Commissary	0	0	0	167	0	192	0	0	0	359
136 660 Telephone	0	0	0	46	0	37	0	0	0	83
137 661 Vehicle Fund	0	0	0	239	0	32	0	0	0	270
138 676 Worker's Comp Fund	0	0	0	232	0	7	0	0	0	240
139 677 Health Ins. Fund	0	0	0	2,510	0	106	0	0	0	2,617
140 678 Disability Fund	0	0	0	72	0	226	0	0	0	298
141 680 Fringe Benefit Fund	0	0	0	53	0	6	0	0	0	59
142 681 Life Ins. Fund	0	0	0	65	0	79	0	0	0	144
143 682 Retirement Fund	0	0	0	0	0	40	0	0	0	40
144 683 Dental/Optical	0	0	0	74	0	260	0	0	0	334
145 684 Unemployment	0	0	0	11	0	4	0	0	0	15
147 716 Co-Op Ext Grant	0	0	0	0	0	1	0	0	0	1
149 801 Drain Fund	0	0	0	0	0	398	0	0	0	398
150 804 Drain Maint	0	0	0	0	0	24	0	0	0	24
152 843 Gun Lake Weed Assess	0	0	0	191	0	39	0	0	0	230
153 851 Drain Debt	0	0	0	36	0	6	0	0	0	42
154 Mental Health	0	0	0	193	0	0	0	0	0	193
155 Other	0	0	0	5	0	26	0	0	0	30
Total	\$5,683	\$10,996	\$2,029	\$38,916	\$9,635	\$27,616	\$15,656	\$0	\$0	\$110,532

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

CY 2017
11/5/2018

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 to the Courts and Law Building and the Courthouse Building have been identified and functionalized by building. The costs are allocated to all departments in the respective buildings, on 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.

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

CY 2017
11/5/2018

A. Department Costs

Dept:10 101-334 Court Security

Description		Amount	General Admin	Court Security	C&L Building
Personnel Costs					
Salaries	S1	91,270	0	45,635	45,635
Salary % Split			.00%	50.00%	50.00%
Benefits	S	1,526	0	763	763
Subtotal - Personnel Costs		92,796	0	46,398	46,398
Services & Supplies Cost					
744-000 Uniforms & Accessories	S	346	0	173	173
813-000 Dry Cleaning & Laundry	S	32	0	16	16
Subtotal - Services & Supplies		378	0	189	189
Department Cost Total		93,174	0	46,587	46,587
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		93,174	0	46,587	46,587
General Admin Distribution			0	0	0
Grand Total		<u>\$93,174</u>		<u>\$46,587</u>	<u>\$46,587</u>

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

CY 2017
11/5/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:10 101-334 Court Security

Department	First Incoming	Second Incoming	Court Security	C&L Building
1 Courthouse	\$410	\$1	\$205	\$205
1 Courts & Law	1,932	4	968	968
Subtotal - Building Depreciation	2,341	5	1,173	1,173
2 C & L Building Equipment	25	0	13	13
2 Courthouse	10	0	5	5
Subtotal - Equipment Depreciation	35	0	18	18
3 County Coordination	401	78	240	240
3 Accounting	595	117	356	356
3 Personnel Management	222	43	132	132
Subtotal - 101-175 Administration	1,218	239	728	728
5 Payroll / Fringe	514	119	317	317
5 Accounting	149	35	92	92
Subtotal - 101-215 Clerk	662	154	408	408
7 General Fund Revenues	2,048	505	1,277	1,277
Subtotal - 101-253 Treasurer	2,048	505	1,277	1,277
8 Courthouse	3,105	328	1,716	1,716
8 Courts & Law	5,084	766	2,925	2,925
Subtotal - 101-265 Buildings & Grounds	8,189	1,094	4,641	4,641
9 Paper	113	3	58	58
9 Copier Service Leases & Maint	218	7	112	112
9 Audit	114	3	58	58
9 Cost Plan	724	56	390	390
9 Accounting	171	5	88	88
9 Human Resource Admin	112	3	57	57
Subtotal - 101-299 Miscellaneous	1,452	76	764	764
10 Court Security	0	1,163	582	582
10 C&L Building	0	907	453	453
Subtotal - 101-334 Court Security	0	2,070	1,035	1,035
11 General Liability	0	98	49	49

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

CY 2017
11/5/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:10 101-334 Court Security

Department	First Incoming	Second Incoming	Court Security	C&L Building
11 Public Officials	\$0	\$314	\$157	\$157
11 Employee Benefits	0	250	125	125
11 Retirement Fund	0	13,739	6,869	6,869
Subtotal - 101-865 Insurance	0	14,401	7,200	7,200
12 Courthouse	0	397	198	198
12 Courts & Law	0	203	101	101
Subtotal - 101-865-1 Property Insuranc	0	599	300	300
13 Audit Software	0	0	0	0
Subtotal - 637 Data Processing	0	0	0	0
Total Incoming	15,945	19,143	17,544	17,544
C. Total Allocated		\$128,262	\$64,131	\$64,131
			50.00%	50.00%

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

CY 2017
11/5/2018

Court 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	704	6.25%	\$3,412	\$0	\$3,412	\$0	\$3,412
5 101-215 Clerk	1,471	13.07%	7,130	0	7,130	0	7,130
7 101-253 Treasurer	744	6.61%	3,606	0	3,606	0	3,606
8 101-265 Buildings & Grounds	200	1.78%	969	0	969	0	969
10 101-334 Court Security	240	2.13%	1,163	0	1,163	0	1,163
14 101-101 Bd of Commissioners	810	7.20%	3,926	0	3,926	982	4,907
15 101-140 Trial Court Criminal & Civil	4,115	36.56%	19,944	0	19,944	4,987	24,931
20 101-225 Equalization	570	5.06%	2,763	0	2,763	691	3,453
24 101-236 Register of Deeds	760	6.75%	3,684	0	3,684	921	4,605
28 101-275 Drain Commissioner	546	4.85%	2,646	0	2,646	662	3,308
37 101-400 Planning	596	5.29%	2,889	0	2,889	722	3,611
38 101-426 Emergency Management	144	1.28%	698	0	698	175	872
83 269 Law Library	357	3.17%	1,730	0	1,730	433	2,163
Subtotal	11,257	100.00%	54,560	0	54,560	9,572	64,131
Direct Bills					0		0
Total					\$54,560		\$64,131

Basis Units: Assigned Square Footage
Source:

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

CY 2017
11/5/2018

C&L Building Allocations

Dept:10 101-334 Court Security

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	864	3.83%	\$2,090	\$0	\$2,090	\$0	\$2,090
10 101-334 Court Security	375	1.66%	907	0	907	0	907
15 101-140 Trial Court Criminal & Civil	5,388	23.88%	13,031	0	13,031	2,419	15,450
17 101-148 Family Division	5,698	25.26%	13,781	0	13,781	2,558	16,339
18 101-151 Adult Probation	2,848	12.62%	6,888	0	6,888	1,279	8,167
21 101-229/CRV Prosecutor/Crime Victim	2,220	9.84%	5,369	0	5,369	997	6,366
83 269 Law Library	240	1.06%	580	0	580	108	688
90 283 Comm Corrections	230	1.02%	556	0	556	103	660
92 285 Adult Drug Court	298	1.32%	721	0	721	134	855
97 292 CC Wrap Around	120	0.53%	290	0	290	54	344
98 292 CC Juv Justice	336	1.49%	813	0	813	151	963
99 292 Child Care Fund	670	2.97%	1,620	0	1,620	301	1,921
155 Other	3,272	14.50%	7,913	0	7,913	1,469	9,382
Subtotal	22,559	100.00%	54,560	0	54,560	9,572	64,131
Direct Bills					0		0
Total					\$54,560		\$64,131

Basis Units: Assigned Square Footage
Source:

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

CY 2017
11/5/2018

Allocation Summary

Dept:10 101-334 Court Security

Department	Court Security	C&L Building	Total
3 101-175 Administration	\$3,412	\$0	\$3,412
5 101-215 Clerk	7,130	0	7,130
7 101-253 Treasurer	3,606	0	3,606
8 101-265 Buildings & Grounds	969	2,090	3,059
10 101-334 Court Security	1,163	907	2,070
14 101-101 Bd of Commissioners	4,907	0	4,907
15 101-140 Trial Court Criminal & Civil	24,931	15,450	40,381
17 101-148 Family Division	0	16,339	16,339
18 101-151 Adult Probation	0	8,167	8,167
20 101-225 Equalization	3,453	0	3,453
21 101-229/CRV Prosecutor/Crime Victim	0	6,366	6,366
24 101-236 Register of Deeds	4,605	0	4,605
28 101-275 Drain Commissioner	3,308	0	3,308
37 101-400 Planning	3,611	0	3,611
38 101-426 Emergency Management	872	0	872
83 269 Law Library	2,163	688	2,851
90 283 Comm Corrections	0	660	660
92 285 Adult Drug Court	0	855	855
97 292 CC Wrap Around	0	344	344
98 292 CC Juv Justice	0	963	963
99 292 Child Care Fund	0	1,921	1,921
155 Other	0	9,382	9,382
Total	\$64,131	\$64,131	\$128,262

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

CY 2017
11/5/2018

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 identified within this schedule and then 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 employees assigned.
- **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.
- **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.

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

CY 2017
11/5/2018

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

- **Retirement Fund** - The County operates an employee retirement fund (Fund 682). In 2017, The Board of Commissioners authorized a transfer from the Delinquent Tax Umbrella Fund to pay down the unfunded liability. An additional transfer was made from the General Fund into the Retirement Fund (682 – Retirement). These transfers were used to finance supplemental contributions to MERS in the amounts of . These contributions are allocated to participating departments based on FTEs. The County has indicated that general fund departments, 215 Friend of the Court and 281 Swift & Sure Sanctions participate in the County's retirement fund.

NOTE: The supplemental contribution to MERS retirement fund resulted in a material impact on the computed carry forward for both the friend of the court and the prosecutor. An adjustment has been made to eliminate the impact on the carry forward for the 2019 proposed 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 2017
11/5/2018

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	381,914	33,040	105,484	31,401	41,140	59,866	110,983	0	0
101-999-999-677 Health Ins. Contributi	P	30,080	0	0	0	0	0	0	30,080	0
101-999-999-681 Life Ins. Contribution	P	2,760	0	0	0	0	0	0	2,760	0
682-861-718-000 Employer Share Reti	P	1,220,859	0	0	0	0	0	0	0	1,220,859
Subtotal - Services & Supplies		1,635,613	33,040	105,484	31,401	41,140	59,866	110,983	32,840	1,220,859
Department Cost Total		1,635,613	33,040	105,484	31,401	41,140	59,866	110,983	32,840	1,220,859
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		1,635,613	33,040	105,484	31,401	41,140	59,866	110,983	32,840	1,220,859
General Admin Distribution			(33,040)	2,175	647	848	1,234	2,288	677	25,170
Grand Total		\$1,635,613		\$107,659	\$32,048	\$41,988	\$61,100	\$113,271	\$33,517	\$1,246,029

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

CY 2017
11/5/2018

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	\$14,547	\$2,843	\$1,145	\$341	\$446	\$650	\$1,204	\$356	\$13,248
3 Accounting	17	3	1	0	1	1	1	0	15
3 Risk Management	14,567	2,821	1,144	341	446	650	1,204	356	13,246
Subtotal - 101-175 Administration	29,130	5,667	2,290	682	893	1,300	2,410	713	26,509
5 Accounting	4	1	0	0	0	0	0	0	4
Subtotal - 101-215 Clerk	4	1	0	0	0	0	0	0	4
7 General Fund Revenues	57	14	5	1	2	3	5	1	54
Subtotal - 101-253 Treasurer	57	14	5	1	2	3	5	1	54
9 Audit	4,126	106	279	83	109	158	293	87	3,224
9 Cost Plan	724	56	51	15	20	29	54	16	594
9 Accounting	5	0	0	0	0	0	0	0	4
Subtotal - 101-299 Miscellaneous	4,855	162	330	98	129	187	347	103	3,822
11 General Liability	0	3,551	234	70	91	133	246	73	2,705
Subtotal - 101-865 Insurance	0	3,551	234	70	91	133	246	73	2,705
13 Audit Software	0	0	0	0	0	0	0	0	0
Subtotal - 637 Data Processing	0	0	0	0	0	0	0	0	0
Total Incoming	34,046	9,396	2,859	851	1,115	1,623	3,008	890	33,094
C. Total Allocated		\$1,679,055	\$110,518	\$32,900	\$43,103	\$62,723	\$116,280	\$34,407	\$1,279,124
			6.58%	1.96%	2.57%	3.74%	6.93%	2.05%	76.18%

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

CY 2017
11/5/2018

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%	\$109,900	\$0	\$109,900	\$618	\$110,518
Subtotal	1	100.00%	109,900	0	109,900	618	110,518
Direct Bills					0		0
Total					\$109,900		\$110,518
Basis Units: Direct to Property Schedule							
Source:							

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

CY 2017
11/5/2018

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	280,769.00	0.90%	\$295	\$0	\$295	\$0	\$295
4 101-211 Legal Counsel	83,270.00	0.27%	87	0	87	0	87
5 101-215 Clerk	521,538.00	1.67%	548	0	548	0	548
6 101-243 Land Information Services	287,735.00	0.92%	302	0	302	0	302
7 101-253 Treasurer	251,010.00	0.81%	264	0	264	0	264
8 101-265 Buildings & Grounds	629,467.00	2.02%	661	0	661	0	661
9 101-299 Miscellaneous	246,443.00	0.79%	259	0	259	0	259
10 101-334 Court Security	93,176.00	0.30%	98	0	98	0	98
11 101-865 Insurance	3,381,882.00	10.86%	3,551	0	3,551	0	3,551
13 637 Data Processing	242,307.00	0.78%	254	0	254	2	256
14 101-101 Bd of Commissioners	166,313.00	0.53%	175	0	175	1	176
15 101-140 Trial Court Criminal & Civil	1,491,146.00	4.79%	1,566	0	1,566	11	1,577
16 101-147 Jury Board	5,343.00	0.02%	6	0	6	0	6
17 101-148 Family Division	787,516.00	2.53%	827	0	827	6	833
18 101-151 Adult Probation	8,369.00	0.03%	9	0	9	0	9
19 101-191 Elections	44,491.00	0.14%	47	0	47	0	47
20 101-225 Equalization	173,147.00	0.56%	182	0	182	1	183
21 101-229/CRV Prosecutor/Crime Victim	706,409.00	2.27%	742	0	742	5	747
24 101-236 Register of Deeds	244,156.00	0.78%	256	0	256	2	258
26 101-257 Co-Op Extension	114,275.00	0.37%	120	0	120	1	121
28 101-275 Drain Commissioner	155,489.00	0.50%	163	0	163	1	164
29 101-280 Soil Conservation	15,500.00	0.05%	16	0	16	0	16
30 101-301 Sheriff's Dept	2,979,717.00	9.56%	3,129	0	3,129	22	3,151
31 101-315 Seat Belt Enf	271.00	0.00%	0	0	0	0	0
33 101-331 Marine Law	114,160.00	0.37%	120	0	120	1	121
34 101-333 Road Patrol	114,019.00	0.37%	120	0	120	1	121
35 101-351 Jail	2,033,002.00	6.53%	2,135	0	2,135	15	2,150
36 101-355 Sheriff-Animal Control	59,342.00	0.19%	62	0	62	0	63
37 101-400 Planning	215,289.00	0.69%	226	0	226	2	228
38 101-426 Emergency Management	175,267.00	0.56%	184	0	184	1	185
39 101-430 Animal Control	173,062.00	0.56%	182	0	182	1	183
41 101-601 Health	441,266.00	1.42%	463	0	463	3	467
43 101-631 Substance Abuse	74,047.00	0.24%	78	0	78	1	78
44 101-648 Medical Examiners	123,466.00	0.40%	130	0	130	1	131
45 101-681 Veterans Burial	29,100.00	0.09%	31	0	31	0	31
46 101-682 Veterans Counselor	35,111.00	0.11%	37	0	37	0	37
47 101-689 Soldiers & Sailors	7,644.00	0.02%	8	0	8	0	8
48 101-900 Capital Outlay	5,000.00	0.02%	5	0	5	0	5
50 201 Road Commission	11,334.00	0.04%	12	0	12	0	12
51 205 Central Dispatch	1,605,171.00	5.15%	1,686	0	1,686	12	1,697
52 208 Charlton Park Fund	606,027.00	1.95%	636	0	636	4	641
53 215 Friend of the Court	1,062,719.00	3.41%	1,116	0	1,116	8	1,124

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

CY 2017
11/5/2018

General Liability Allocations

Dept:11 101-865 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
55 226 Sheriff K9 Donation	300.00	0.00%	\$0	\$0	\$0	\$0	\$0
56 227 Animal Shelter TNR Grant 2015	7,216.00	0.02%	8	0	8	0	8
57 228 Solid Waste	75,031.00	0.24%	79	0	79	1	79
61 232 Animal Shelter Donations	19,950.00	0.06%	21	0	21	0	21
62 233 Barry Comm Resource Net	3,248.00	0.01%	3	0	3	0	3
65 236 Remonumentation Fund	65,260.00	0.21%	69	0	69	0	69
68 247 Thornapple Namor Depr Fund	3,472.00	0.01%	4	0	4	0	4
69 248 Building Rehab Fund	458,582.00	1.47%	482	0	482	3	485
70 250 Park & Rec Fund	20,175.00	0.06%	21	0	21	0	21
71 252 Co Agriculture Preserve	1,323.00	0.00%	1	0	1	0	1
73 255 EDC	137,394.00	0.44%	144	0	144	1	145
74 256 ROD Automation	47,595.00	0.15%	50	0	50	0	50
76 259 Local Corr Officer	6,470.00	0.02%	7	0	7	0	7
77 260 Victims Services	1,457.00	0.00%	2	0	2	0	2
79 264 Concealed Pistol Licensing	58.00	0.00%	0	0	0	0	0
82 267 Crime Victim Rights	57,171.00	0.18%	60	0	60	0	60
83 269 Law Library	20,706.00	0.07%	22	0	22	0	22
84 275 Comm on Aging	1,715,061.00	5.51%	1,801	0	1,801	12	1,813
85 276 CDBG	24,510.00	0.08%	26	0	26	0	26
86 277 Middleville Police Serv	287,512.00	0.92%	302	0	302	2	304
88 281 Swift & Sure Sanctions	120,335.00	0.39%	126	0	126	1	127
89 282 56B Sobriety Court	110,626.00	0.36%	116	0	116	1	117
90 283 Comm Corrections	80,616.00	0.26%	85	0	85	1	85
92 285 Adult Drug Court	141,471.24	0.45%	149	0	149	1	150
94 287 Mich Justice Training	5,739.00	0.02%	6	0	6	0	6
95 290 Social Welfare	6,558.00	0.02%	7	0	7	0	7
96 292 CC Probate	804,311.00	2.58%	845	0	845	6	850
97 292 CC Wrap Around	87,177.00	0.28%	92	0	92	1	92
98 292 CC Juv Justice	82,489.00	0.26%	87	0	87	1	87
99 292 Child Care Fund	68,725.00	0.22%	72	0	72	0	73
100 294 Vets Trust	7,665.00	0.02%	8	0	8	0	8
102 297 Diverted Felons	29,337.00	0.09%	31	0	31	0	31
103 352 FOC Ren Debt Relocations	95,194.00	0.31%	100	0	100	1	101
104 354 Yankee Springs Water	42,332.00	0.14%	44	0	44	0	45
105 355 Middleville Water Debt	12,232.00	0.04%	13	0	13	0	13
106 356 Middleville Water Debt 206	62,144.00	0.20%	65	0	65	0	66
107 357 Fawn Lake Sewer	35,862.00	0.12%	38	0	38	0	38
108 358 Yankee Spring	25,738.00	0.08%	27	0	27	0	27
109 359 Finkbeiner/Crain Debt	79,510.00	0.26%	83	0	83	1	84
112 368 Thornapple Manor	1,416,418.00	4.55%	1,487	0	1,487	10	1,498
115 374 1999 BPW Middleville	82,950.00	0.27%	87	0	87	1	88
117 377 Leach & Middle Lake	176,802.00	0.57%	186	0	186	1	187

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

CY 2017
11/5/2018

General Liability Allocations

Dept:11 101-865 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
120 472 McKeown Bridge Park	8,721.00	0.03%	\$9	\$0	\$9	\$0	\$9
128 515 2015 Delinquent Tax Payment	20,054.00	0.06%	21	0	21	0	21
130 517 Foreclosure Fund	1,500.00	0.00%	2	0	2	0	2
134 588 Transit Fund	1,689,999.00	5.42%	1,775	0	1,775	12	1,787
135 595 Commissary	133,706.00	0.43%	140	0	140	1	141
136 660 Telephone	37,122.00	0.12%	39	0	39	0	39
137 661 Vehicle Fund	190,781.00	0.61%	200	0	200	1	202
138 676 Worker's Comp Fund	185,574.00	0.60%	195	0	195	1	196
139 677 Health Ins. Fund	2,006,033.00	6.44%	2,107	0	2,107	15	2,121
140 678 Disability Fund	57,921.00	0.19%	61	0	61	0	61
141 680 Fringe Benefit Fund	41,986.00	0.13%	44	0	44	0	44
142 681 Life Ins. Fund	51,684.00	0.17%	54	0	54	0	55
144 683 Dental/Optical	59,026.00	0.19%	62	0	62	0	62
145 684 Unemployment	8,958.00	0.03%	9	0	9	0	9
152 843 Gun Lake Weed Assess	152,648.00	0.49%	160	0	160	1	161
153 851 Drain Debt	28,714.00	0.09%	30	0	30	0	30
154 Mental Health	154,500.00	0.50%	162	0	162	1	163
155 Other	3,630.00	0.01%	4	0	4	0	4
Subtotal	31,154,044.24	100.00%	32,715	0	32,715	184	32,900
Direct Bills					0		0
Total					\$32,715		\$32,900

Basis Units: Dollar Value of Expenditures
Source:

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

CY 2017
11/5/2018

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	2.00	0.82%	\$352	\$0	\$352	\$0	\$352
5 101-215 Clerk	7.00	2.87%	1,231	0	1,231	0	1,231
6 101-243 Land Information Services	3.86	1.58%	678	0	678	0	678
7 101-253 Treasurer	3.00	1.23%	527	0	527	0	527
8 101-265 Buildings & Grounds	5.57	2.29%	980	0	980	0	980
10 101-334 Court Security	1.78	0.73%	314	0	314	0	314
14 101-101 Bd of Commissioners	3.88	1.59%	682	0	682	4	687
15 101-140 Trial Court Criminal & Civil	16.94	6.95%	2,979	0	2,979	19	2,997
17 101-148 Family Division	12.71	5.22%	2,235	0	2,235	14	2,249
20 101-225 Equalization	1.59	0.65%	279	0	279	2	281
21 101-229/CRV Prosecutor/Crime Victim	8.95	3.67%	1,573	0	1,573	10	1,583
24 101-236 Register of Deeds	4.32	1.77%	759	0	759	5	764
28 101-275 Drain Commissioner	2.00	0.82%	352	0	352	2	354
30 101-301 Sheriff's Dept	37.64	15.44%	6,618	0	6,618	41	6,659
33 101-331 Marine Law	1.70	0.70%	299	0	299	2	301
34 101-333 Road Patrol	1.31	0.54%	230	0	230	1	232
35 101-351 Jail	23.55	9.66%	4,140	0	4,140	26	4,165
36 101-355 Sheriff-Animal Control	1.00	0.41%	176	0	176	1	177
37 101-400 Planning	2.97	1.22%	522	0	522	3	526
38 101-426 Emergency Management	1.00	0.41%	176	0	176	1	177
39 101-430 Animal Control	2.58	1.06%	454	0	454	3	457
51 205 Central Dispatch	17.39	7.13%	3,057	0	3,057	19	3,076
52 208 Charlton Park Fund	7.04	2.89%	1,238	0	1,238	8	1,245
53 215 Friend of the Court	14.00	5.74%	2,461	0	2,461	15	2,477
65 236 Remonumentation Fund	0.37	0.15%	65	0	65	0	65
70 250 Park & Rec Fund	0.17	0.07%	30	0	30	0	30
84 275 Comm on Aging	28.84	11.83%	5,070	0	5,070	32	5,102
88 281 Swift & Sure Sanctions	5.44	2.23%	956	0	956	6	962
134 588 Transit Fund	25.18	10.33%	4,427	0	4,427	28	4,454
Subtotal	243.79	100.00%	42,862	0	42,862	241	43,103
Direct Bills					0		0
Total					\$42,862		\$43,103

Basis Units: Full Time Equivalents (FTEs)
Source:

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

CY 2017
11/5/2018

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	1.15%	\$717	\$0	\$717	\$0	\$717
8 101-265 Buildings & Grounds	2	2.30%	1,434	0	1,434	0	1,434
17 101-148 Family Division	6	6.90%	4,302	0	4,302	25	4,327
20 101-225 Equalization	1	1.15%	717	0	717	4	721
30 101-301 Sheriff's Dept	37	42.53%	26,526	0	26,526	155	26,681
38 101-426 Emergency Management	2	2.30%	1,434	0	1,434	8	1,442
39 101-430 Animal Control	5	5.75%	3,585	0	3,585	21	3,605
52 208 Charlton Park Fund	2	2.30%	1,434	0	1,434	8	1,442
53 215 Friend of the Court	2	2.30%	1,434	0	1,434	8	1,442
59 230 Animal Shelter TNR Grant	2	2.30%	1,434	0	1,434	8	1,442
84 275 Comm on Aging	5	5.75%	3,585	0	3,585	21	3,605
112 368 Thornapple Manor	3	3.45%	2,151	0	2,151	13	2,163
134 588 Transit Fund	18	20.69%	12,905	0	12,905	75	12,980
149 801 Drain Fund	1	1.15%	717	0	717	4	721
Subtotal	87	100.00%	62,372	0	62,372	351	62,723
Direct Bills					0		0
Total					\$62,372		\$62,723

Basis Units: Number of Vehicles
Source:

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

CY 2017
11/5/2018

Law Enforcement Allocations

Dept:11 101-865 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30 101-301 Sheriff's Dept	1	100.00%	\$115,629	\$0	\$115,629	\$651	\$116,280
Subtotal	1	100.00%	115,629	0	115,629	651	116,280
Direct Bills					0		0
Total					\$115,629		\$116,280
Basis Units: Direct to Sheriff							
Source:							

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

CY 2017
11/5/2018

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	2.00	0.82%	\$281	\$0	\$281	\$0	\$281
5 101-215 Clerk	7.00	2.87%	982	0	982	0	982
6 101-243 Land Information Services	3.86	1.58%	541	0	541	0	541
7 101-253 Treasurer	3.00	1.23%	421	0	421	0	421
8 101-265 Buildings & Grounds	5.57	2.29%	782	0	782	0	782
10 101-334 Court Security	1.78	0.73%	250	0	250	0	250
14 101-101 Bd of Commissioners	3.88	1.59%	545	0	545	3	548
15 101-140 Trial Court Criminal & Civil	16.94	6.95%	2,378	0	2,378	15	2,393
17 101-148 Family Division	12.71	5.22%	1,784	0	1,784	11	1,795
20 101-225 Equalization	1.59	0.65%	223	0	223	1	224
21 101-229/CRV Prosecutor/Crime Victim	8.95	3.67%	1,256	0	1,256	8	1,263
24 101-236 Register of Deeds	4.32	1.77%	606	0	606	4	610
28 101-275 Drain Commissioner	2.00	0.82%	281	0	281	2	282
30 101-301 Sheriff's Dept	37.64	15.44%	5,283	0	5,283	33	5,316
33 101-331 Marine Law	1.70	0.70%	239	0	239	1	240
34 101-333 Road Patrol	1.31	0.54%	184	0	184	1	185
35 101-351 Jail	23.55	9.66%	3,304	0	3,304	21	3,325
36 101-355 Sheriff-Animal Control	1.00	0.41%	140	0	140	1	141
37 101-400 Planning	2.97	1.22%	417	0	417	3	420
38 101-426 Emergency Management	1.00	0.41%	140	0	140	1	141
39 101-430 Animal Control	2.58	1.06%	363	0	363	2	365
51 205 Central Dispatch	17.39	7.13%	2,441	0	2,441	15	2,456
52 208 Charlton Park Fund	7.04	2.89%	988	0	988	6	994
53 215 Friend of the Court	14.00	5.74%	1,965	0	1,965	12	1,977
65 236 Remonumentation Fund	0.37	0.15%	52	0	52	0	52
70 250 Park & Rec Fund	0.17	0.07%	24	0	24	0	24
84 275 Comm on Aging	28.84	11.83%	4,047	0	4,047	25	4,073
88 281 Swift & Sure Sanctions	5.44	2.23%	763	0	763	5	768
134 588 Transit Fund	25.18	10.33%	3,534	0	3,534	22	3,556
Subtotal	243.79	100.00%	34,215	0	34,215	193	34,407
Direct Bills					0		0
Total					\$34,215		\$34,407

Basis Units: Dollar Value of Wages
Source:

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

CY 2017
11/5/2018

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	2.00	1.21%	\$15,437	\$0	\$15,437	\$0	\$15,437
5 101-215 Clerk	7.00	4.25%	54,029	0	54,029	0	54,029
6 101-243 Land Information Services	3.86	2.34%	29,776	0	29,776	0	29,776
7 101-253 Treasurer	3.00	1.82%	23,155	0	23,155	0	23,155
8 101-265 Buildings & Grounds	5.57	3.38%	43,028	0	43,028	0	43,028
10 101-334 Court Security	1.78	1.08%	13,739	0	13,739	0	13,739
14 101-101 Bd of Commissioners	3.88	2.36%	29,959	0	29,959	196	30,155
15 101-140 Trial Court Criminal & Civil	16.94	10.28%	130,769	0	130,769	857	131,626
17 101-148 Family Division	12.71	7.72%	98,136	0	98,136	643	98,779
20 101-225 Equalization	1.59	0.96%	12,270	0	12,270	80	12,351
21 101-229/CRV Prosecutor/Crime Victim	8.95	5.43%	69,052	0	69,052	452	69,504
24 101-236 Register of Deeds	4.32	2.62%	33,319	0	33,319	218	33,537
28 101-275 Drain Commissioner	2.00	1.21%	15,437	0	15,437	101	15,538
30 101-301 Sheriff's Dept	37.64	22.84%	290,524	0	290,524	1,903	292,427
33 101-331 Marine Law	1.70	1.03%	13,121	0	13,121	86	13,207
34 101-333 Road Patrol	1.31	0.79%	10,111	0	10,111	66	10,177
35 101-351 Jail	23.55	14.29%	181,734	0	181,734	1,190	182,925
36 101-355 Sheriff-Animal Control	1.00	0.61%	7,718	0	7,718	51	7,769
37 101-400 Planning	2.97	1.80%	22,935	0	22,935	150	23,085
38 101-426 Emergency Management	1.00	0.61%	7,718	0	7,718	51	7,769
39 101-430 Animal Control	2.58	1.57%	19,948	0	19,948	131	20,078
53 215 Friend of the Court	14.00	8.50%	108,059	0	108,059	708	108,767
88 281 Swift & Sure Sanctions	5.44	3.30%	41,989	0	41,989	275	42,264
Subtotal	164.79	100.00%	1,271,966	0	1,271,966	7,158	1,279,124
Direct Bills					0		0
Total					\$1,271,966		\$1,279,124

Basis Units: Full-Time Equivalents (FTEs)
Source:

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

CY 2017
11/5/2018

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	\$295	\$352	\$0	\$0	\$281	\$15,437	\$16,364
4 101-211 Legal Counsel	0	87	0	0	0	0	0	87
5 101-215 Clerk	0	548	1,231	0	0	982	54,029	56,790
6 101-243 Land Information Services	0	302	678	717	0	541	29,776	32,015
7 101-253 Treasurer	0	264	527	0	0	421	23,155	24,368
8 101-265 Buildings & Grounds	0	661	980	1,434	0	782	43,028	46,886
9 101-299 Miscellaneous	0	259	0	0	0	0	0	259
10 101-334 Court Security	0	98	314	0	0	250	13,739	14,401
11 101-865 Insurance	0	3,551	0	0	0	0	0	3,551
12 101-865-1 Property Insurance	110,518	0	0	0	0	0	0	110,518
13 637 Data Processing	0	256	0	0	0	0	0	256
14 101-101 Bd of Commissioners	0	176	687	0	0	548	30,155	31,566
15 101-140 Trial Court Criminal & Civil	0	1,577	2,997	0	0	2,393	131,626	138,592
16 101-147 Jury Board	0	6	0	0	0	0	0	6
17 101-148 Family Division	0	833	2,249	4,327	0	1,795	98,779	107,983
18 101-151 Adult Probation	0	9	0	0	0	0	0	9
19 101-191 Elections	0	47	0	0	0	0	0	47
20 101-225 Equalization	0	183	281	721	0	224	12,351	13,761
21 101-229/CRV Prosecutor/Crime Victim	0	747	1,583	0	0	1,263	69,504	73,097
24 101-236 Register of Deeds	0	258	764	0	0	610	33,537	35,169
26 101-257 Co-Op Extension	0	121	0	0	0	0	0	121
28 101-275 Drain Commissioner	0	164	354	0	0	282	15,538	16,339
29 101-280 Soil Conservation	0	16	0	0	0	0	0	16
30 101-301 Sheriff's Dept	0	3,151	6,659	26,681	116,280	5,316	292,427	450,513
31 101-315 Seat Belt Enf	0	0	0	0	0	0	0	0
33 101-331 Marine Law	0	121	301	0	0	240	13,207	13,870
34 101-333 Road Patrol	0	121	232	0	0	185	10,177	10,715
35 101-351 Jail	0	2,150	4,165	0	0	3,325	182,925	192,564
36 101-355 Sheriff-Animal Control	0	63	177	0	0	141	7,769	8,150
37 101-400 Planning	0	228	526	0	0	420	23,085	24,258
38 101-426 Emergency Management	0	185	177	1,442	0	141	7,769	9,715
39 101-430 Animal Control	0	183	457	3,605	0	365	20,078	24,689
41 101-601 Health	0	467	0	0	0	0	0	467
43 101-631 Substance Abuse	0	78	0	0	0	0	0	78
44 101-648 Medical Examiners	0	131	0	0	0	0	0	131
45 101-681 Veterans Burial	0	31	0	0	0	0	0	31
46 101-682 Veterans Counselor	0	37	0	0	0	0	0	37
47 101-689 Soldiers & Sailors	0	8	0	0	0	0	0	8
48 101-900 Capital Outlay	0	5	0	0	0	0	0	5
50 201 Road Commission	0	12	0	0	0	0	0	12
51 205 Central Dispatch	0	1,697	3,076	0	0	2,456	0	7,229

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

CY 2017
11/5/2018

Allocation Summary

Dept:11 101-865 Insurance

Department	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits	Retirement Fund	Total
52 208 Charlton Park Fund	\$0	\$641	\$1,245	\$1,442	\$0	\$994	\$0	\$4,323
53 215 Friend of the Court	0	1,124	2,477	1,442	0	1,977	108,767	115,786
55 226 Sheriff K9 Donation	0	0	0	0	0	0	0	0
56 227 Animal Shelter TNR Grant 2015	0	8	0	0	0	0	0	8
57 228 Solid Waste	0	79	0	0	0	0	0	79
59 230 Animal Shelter TNR Grant	0	0	0	1,442	0	0	0	1,442
61 232 Animal Shelter Donations	0	21	0	0	0	0	0	21
62 233 Barry Comm Resource Net	0	3	0	0	0	0	0	3
65 236 Remonumentation Fund	0	69	65	0	0	52	0	187
68 247 Thornapple Namor Depr Fund	0	4	0	0	0	0	0	4
69 248 Building Rehab Fund	0	485	0	0	0	0	0	485
70 250 Park & Rec Fund	0	21	30	0	0	24	0	75
71 252 Co Agriculture Preserve	0	1	0	0	0	0	0	1
73 255 EDC	0	145	0	0	0	0	0	145
74 256 ROD Automation	0	50	0	0	0	0	0	50
76 259 Local Corr Officer	0	7	0	0	0	0	0	7
77 260 Victims Services	0	2	0	0	0	0	0	2
79 264 Concealed Pistol Licensing	0	0	0	0	0	0	0	0
82 267 Crime Victim Rights	0	60	0	0	0	0	0	60
83 269 Law Library	0	22	0	0	0	0	0	22
84 275 Comm on Aging	0	1,813	5,102	3,605	0	4,073	0	14,594
85 276 CDBG	0	26	0	0	0	0	0	26
86 277 Middleville Police Serv	0	304	0	0	0	0	0	304
88 281 Swift & Sure Sanctions	0	127	962	0	0	768	42,264	44,121
89 282 56B Sobriety Court	0	117	0	0	0	0	0	117
90 283 Comm Corrections	0	85	0	0	0	0	0	85
92 285 Adult Drug Court	0	150	0	0	0	0	0	150
94 287 Mich Justice Training	0	6	0	0	0	0	0	6
95 290 Social Welfare	0	7	0	0	0	0	0	7
96 292 CC Probate	0	850	0	0	0	0	0	850
97 292 CC Wrap Around	0	92	0	0	0	0	0	92
98 292 CC Juv Justice	0	87	0	0	0	0	0	87
99 292 Child Care Fund	0	73	0	0	0	0	0	73
100 294 Vets Trust	0	8	0	0	0	0	0	8
102 297 Diverted Felons	0	31	0	0	0	0	0	31
103 352 FOC Ren Debt Relocations	0	101	0	0	0	0	0	101
104 354 Yankee Springs Water	0	45	0	0	0	0	0	45
105 355 Middleville Water Debt	0	13	0	0	0	0	0	13
106 356 Middleville Water Debt 206	0	66	0	0	0	0	0	66
107 357 Fawn Lake Sewer	0	38	0	0	0	0	0	38
108 358 Yankee Spring	0	27	0	0	0	0	0	27

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

CY 2017
11/5/2018

Allocation Summary

Dept:11 101-865 Insurance

Department	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits	Retirement Fund	Total
109 359 Finkbeiner/Crain Debt	\$0	\$84	\$0	\$0	\$0	\$0	\$0	\$84
112 368 Thornapple Manor	0	1,498	0	2,163	0	0	0	3,661
115 374 1999 BPW Middleville	0	88	0	0	0	0	0	88
117 377 Leach & Middle Lake	0	187	0	0	0	0	0	187
120 472 McKeown Bridge Park	0	9	0	0	0	0	0	9
128 515 2015 Delinquent Tax Payment	0	21	0	0	0	0	0	21
130 517 Foreclosure Fund	0	2	0	0	0	0	0	2
134 588 Transit Fund	0	1,787	4,454	12,980	0	3,556	0	22,777
135 595 Commissary	0	141	0	0	0	0	0	141
136 660 Telephone	0	39	0	0	0	0	0	39
137 661 Vehicle Fund	0	202	0	0	0	0	0	202
138 676 Worker's Comp Fund	0	196	0	0	0	0	0	196
139 677 Health Ins. Fund	0	2,121	0	0	0	0	0	2,121
140 678 Disability Fund	0	61	0	0	0	0	0	61
141 680 Fringe Benefit Fund	0	44	0	0	0	0	0	44
142 681 Life Ins. Fund	0	55	0	0	0	0	0	55
144 683 Dental/Optical	0	62	0	0	0	0	0	62
145 684 Unemployment	0	9	0	0	0	0	0	9
149 801 Drain Fund	0	0	0	721	0	0	0	721
152 843 Gun Lake Weed Assess	0	161	0	0	0	0	0	161
153 851 Drain Debt	0	30	0	0	0	0	0	30
154 Mental Health	0	163	0	0	0	0	0	163
155 Other	0	4	0	0	0	0	0	4
Total	\$110,518	\$32,900	\$43,103	\$62,723	\$116,280	\$34,407	\$1,279,124	\$1,679,055

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

CY 2017
11/5/2018

101-865-1 PROPERTY INSURANCE
Nature and Extent of Service

This schedule details that portion of the MMRMA premium identified as the Property Insurance Premium in the General Insurance (101-865) 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**
- **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.

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

CY 2017
11/5/2018

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
Salary % Split			.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

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

CY 2017
11/5/2018

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	\$724	\$56	\$131	\$9	\$86	\$56	\$53	\$11	\$434
Subtotal - 101-299 Miscellaneous	724	56	131	9	86	56	53	11	434
11 Property	109,900	618	18,586	1,264	12,186	7,895	7,491	1,553	61,543
Subtotal - 101-865 Insurance	109,900	618	18,586	1,264	12,186	7,895	7,491	1,553	61,543
Total Incoming	110,624	674	18,717	1,273	12,272	7,951	7,544	1,564	61,977
C. Total Allocated		\$111,298	\$18,717	\$1,273	\$12,272	\$7,951	\$7,544	\$1,564	\$61,977
			16.82%	1.14%	11.03%	7.14%	6.78%	1.40%	55.69%

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

CY 2017
11/5/2018

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	704	6.25%	\$1,163	\$0	\$1,163	\$0	\$1,163
5 101-215 Clerk	1,471	13.07%	2,431	0	2,431	0	2,431
7 101-253 Treasurer	744	6.61%	1,230	0	1,230	0	1,230
8 101-265 Buildings & Grounds	200	1.78%	331	0	331	0	331
10 101-334 Court Security	240	2.13%	397	0	397	0	397
14 101-101 Bd of Commissioners	810	7.20%	1,339	0	1,339	12	1,350
15 101-140 Trial Court Criminal & Civil	4,115	36.56%	6,801	0	6,801	59	6,860
20 101-225 Equalization	570	5.06%	942	0	942	8	950
24 101-236 Register of Deeds	760	6.75%	1,256	0	1,256	11	1,267
28 101-275 Drain Commissioner	546	4.85%	902	0	902	8	910
37 101-400 Planning	596	5.29%	985	0	985	9	994
38 101-426 Emergency Management	144	1.28%	238	0	238	2	240
83 269 Law Library	357	3.17%	590	0	590	5	595
Subtotal	11,257	100.00%	18,604	0	18,604	113	18,717
Direct Bills					0		0
Total					\$18,604		\$18,717

Basis Units: Assigned Square Footage
Source:

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

CY 2017
 11/5/2018

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%	\$47	\$0	\$47	\$0	\$47
8 101-265 Buildings & Grounds	133	4.67%	59	0	59	0	59
90 283 Comm Corrections	219	7.69%	97	0	97	1	98
92 285 Adult Drug Court	284	9.97%	126	0	126	1	127
154 Mental Health	2,107	73.98%	936	0	936	6	942
Subtotal	2,848	100.00%	1,266	0	1,266	8	1,273
Direct Bills					0		0
Total					\$1,266		\$1,273

Basis Units: Assigned Square Footage
 Source:

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

CY 2017
11/5/2018

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 Buildings & Grounds	864	3.83%	\$467	\$0	\$467	\$0	\$467
10 101-334 Court Security	375	1.66%	203	0	203	0	203
15 101-140 Trial Court Criminal & Civil	5,388	23.88%	2,913	0	2,913	19	2,932
17 101-148 Family Division	5,698	25.26%	3,081	0	3,081	20	3,101
18 101-151 Adult Probation	2,848	12.62%	1,540	0	1,540	10	1,550
21 101-229/CRV Prosecutor/Crime Victim	2,220	9.84%	1,200	0	1,200	8	1,208
83 269 Law Library	240	1.06%	130	0	130	1	131
90 283 Comm Corrections	230	1.02%	124	0	124	1	125
92 285 Adult Drug Court	298	1.32%	161	0	161	1	162
97 292 CC Wrap Around	120	0.53%	65	0	65	0	65
98 292 CC Juv Justice	336	1.49%	182	0	182	1	183
99 292 Child Care Fund	670	2.97%	362	0	362	2	365
155 Other	3,272	14.50%	1,769	0	1,769	11	1,781
Subtotal	22,559	100.00%	12,198	0	12,198	74	12,272
Direct Bills					0		0
Total					\$12,198		\$12,272

Basis Units: Assigned Square Footage
Source:

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

CY 2017
11/5/2018

Health Allocations

Dept:12 101-865-1 Property Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
41 101-601 Health	1	100.00%	\$7,903	\$0	\$7,903	\$48	\$7,951
Subtotal	1	100.00%	7,903	0	7,903	48	7,951
Direct Bills					0		0
Total					\$7,903		\$7,951
Basis Units: Direct to Health Source:							

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

CY 2017
 11/5/2018

County Jail Allocations

Dept:12 101-865-1 Property Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30 101-301 Sheriff's Dept	10,261	82.57%	\$6,191	\$0	\$6,191	\$38	\$6,229
35 101-351 Jail	2,166	17.43%	1,307	0	1,307	8	1,315
Subtotal	12,427	100.00%	7,498	0	7,498	46	7,544
Direct Bills					0		0
Total					\$7,498		\$7,544
Basis Units: Assigned Square Footage							
Source:							

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

CY 2017
11/5/2018

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%	\$140	\$0	\$140	\$0	\$140
8 101-265 Buildings & Grounds	4,408.40	35.35%	549	0	549	0	549
13 637 Data Processing	4,240.20	34.00%	528	0	528	6	534
24 101-236 Register of Deeds	256.00	2.05%	32	0	32	0	32
26 101-257 Co-Op Extension	2,035.00	16.32%	254	0	254	3	256
37 101-400 Planning	405.00	3.25%	50	0	50	1	51
Subtotal	12,469.60	100.00%	1,554	0	1,554	9	1,564
Direct Bills					0		0
Total					\$1,554		\$1,564

Basis Units: Assigned Square Footage
Source:

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

CY 2017
11/5/2018

Other Buildings Allocations

Dept:12 101-865-1 Property Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
36 101-355 Sheriff-Animal Control	560	1.28%	\$788	\$0	\$788	\$5	\$793
51 205 Central Dispatch	2,944	6.72%	4,141	0	4,141	25	4,166
52 208 Charlton Park Fund	8,255	18.85%	11,612	0	11,612	71	11,683
53 215 Friend of the Court	2,586	5.91%	3,638	0	3,638	22	3,660
67 244 Comm on Aging Building	1,634	3.73%	2,298	0	2,298	14	2,312
68 247 Thornapple Namor Depr Fund	26,636	60.82%	37,468	0	37,468	228	37,696
134 588 Transit Fund	1,094	2.50%	1,539	0	1,539	9	1,548
155 Other	84	0.19%	118	0	118	1	119
Subtotal	43,793	100.00%	61,602	0	61,602	376	61,977
Direct Bills					0		0
Total					\$61,602		\$61,977

Basis Units: Dollar Value of Covered Buildings

Source:

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

CY 2017
11/5/2018

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	\$1,163	\$0	\$0	\$0	\$0	\$0	\$0	\$1,163
5 101-215 Clerk	2,431	0	0	0	0	0	0	2,431
6 101-243 Land Information Services	0	0	0	0	0	140	0	140
7 101-253 Treasurer	1,230	47	0	0	0	0	0	1,276
8 101-265 Buildings & Grounds	331	59	467	0	0	549	0	1,406
10 101-334 Court Security	397	0	203	0	0	0	0	599
13 637 Data Processing	0	0	0	0	0	534	0	534
14 101-101 Bd of Commissioners	1,350	0	0	0	0	0	0	1,350
15 101-140 Trial Court Criminal & Civil	6,860	0	2,932	0	0	0	0	9,792
17 101-148 Family Division	0	0	3,101	0	0	0	0	3,101
18 101-151 Adult Probation	0	0	1,550	0	0	0	0	1,550
20 101-225 Equalization	950	0	0	0	0	0	0	950
21 101-229/CRV Prosecutor/Crime Victim	0	0	1,208	0	0	0	0	1,208
24 101-236 Register of Deeds	1,267	0	0	0	0	32	0	1,299
26 101-257 Co-Op Extension	0	0	0	0	0	256	0	256
28 101-275 Drain Commissioner	910	0	0	0	0	0	0	910
30 101-301 Sheriff's Dept	0	0	0	0	6,229	0	0	6,229
35 101-351 Jail	0	0	0	0	1,315	0	0	1,315
36 101-355 Sheriff-Animal Control	0	0	0	0	0	0	793	793
37 101-400 Planning	994	0	0	0	0	51	0	1,045
38 101-426 Emergency Management	240	0	0	0	0	0	0	240
41 101-601 Health	0	0	0	7,951	0	0	0	7,951
51 205 Central Dispatch	0	0	0	0	0	0	4,166	4,166
52 208 Charlton Park Fund	0	0	0	0	0	0	11,683	11,683
53 215 Friend of the Court	0	0	0	0	0	0	3,660	3,660
67 244 Comm on Aging Building	0	0	0	0	0	0	2,312	2,312
68 247 Thornapple Namor Depr Fund	0	0	0	0	0	0	37,696	37,696
83 269 Law Library	595	0	131	0	0	0	0	726
90 283 Comm Corrections	0	98	125	0	0	0	0	223
92 285 Adult Drug Court	0	127	162	0	0	0	0	289
97 292 CC Wrap Around	0	0	65	0	0	0	0	65
98 292 CC Juv Justice	0	0	183	0	0	0	0	183
99 292 Child Care Fund	0	0	365	0	0	0	0	365
134 588 Transit Fund	0	0	0	0	0	0	1,548	1,548
154 Mental Health	0	942	0	0	0	0	0	942
155 Other	0	0	1,781	0	0	0	119	1,899
Total	\$18,717	\$1,273	\$12,272	\$7,951	\$7,544	\$1,564	\$61,977	\$111,298

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

CY 2017
11/5/2018

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.

For plan purposes, the costs have been separated into two categories for allocation:

- **Computer Service** - The general costs which benefit all users and the network are identified and allocated to all users based on the number of PCs connected to the network in each department.
- **Specific Services** - Costs that benefit a single user or department have been identified and those costs are allocated to the benefitting department based on the actual dollar amount of the equipment, software, and/or maintenance.

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 2017
11/5/2018

A. Department Costs

Dept:13 637 Data Processing

Description		Amount	General Admin	Computer Services	Audit Software
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	1,462	0	1,462	0
732-020 Software Support Contracts	P	3,900	0	3,900	0
807-000 Dues-Subscriptions	P	15,328	0	15,328	0
816-040 Computer Consultant	P	11,468	0	11,468	0
851-000 Telephone & Fax	P	4,310	0	4,310	0
861-000 Travel	P	789	0	789	0
932-000 Equipment Repairs & Maint	P	2,127	0	2,127	0
957-000 Employee Training	P	434	0	434	0
960-000 Miscellaneous Expenses	P	3,174	0	3,174	0
976-020 Depreciation	P	65,569	0	65,569	0
980-000 Office Equipment & Furniture	P	0	0	0	0
980-030 Hardware Replacement	P	79,351	0	79,351	0
980-040 Computer Implementation	P	10,890	0	10,890	0
980-050 Computer/Capital	P	43,206	0	43,206	0
Subtotal - Services & Supplies		242,008	0	242,008	0
Department Cost Total		242,008	0	242,008	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		242,008	0	242,008	0
General Admin Distribution			0	0	0
Grand Total		<u>\$242,008</u>		<u>\$242,008</u>	<u>\$0</u>

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

CY 2017
11/5/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:13 637 Data Processing

Department	First Incoming	Second Incoming	Computer Services	Audit Software
1 Old Library	\$6,300	\$14	\$6,314	\$0
Subtotal - Building Depreciation	6,300	14	6,314	0
3 County Coordination	1,042	204	1,246	0
3 Accounting	843	166	1,009	0
3 Computer Operations	9,323	1,806	11,129	0
Subtotal - 101-175 Administration	11,209	2,175	13,384	0
5 Accounting	210	49	259	0
Subtotal - 101-215 Clerk	210	49	259	0
7 Non-General Fund Revenues	77	17	94	0
Subtotal - 101-253 Treasurer	77	17	94	0
8 Former Library	9,101	1,669	10,770	0
Subtotal - 101-265 Buildings & Grounds	9,101	1,669	10,770	0
9 Audit	296	8	303	0
9 Cost Plan	724	56	780	0
9 Accounting	242	7	249	0
Subtotal - 101-299 Miscellaneous	1,262	70	1,332	0
11 General Liability	254	2	256	0
Subtotal - 101-865 Insurance	254	2	256	0
12 Old Library	528	6	534	0
Subtotal - 101-865-1 Property Insurance	528	6	534	0
13 Audit Software	0	0	0	0
Subtotal - 637 Data Processing	0	0	0	0
Total Incoming	28,942	4,001	32,943	0
C. Total Allocated		\$274,951	\$274,951	\$0
		100.00%		

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

CY 2017
11/5/2018

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	1.26%	\$3,401	\$0	\$3,401	\$0	\$3,401
5 101-215 Clerk	11	4.60%	12,471	0	12,471	0	12,471
6 101-243 Land Information Services	15	6.28%	17,005	0	17,005	0	17,005
7 101-253 Treasurer	5	2.09%	5,668	0	5,668	0	5,668
8 101-265 Buildings & Grounds	1	0.42%	1,134	0	1,134	0	1,134
14 101-101 Bd of Commissioners	1	0.42%	1,134	0	1,134	20	1,153
15 101-140 Trial Court Criminal & Civil	35	14.64%	39,679	0	39,679	686	40,365
17 101-148 Family Division	16	6.69%	18,139	0	18,139	314	18,453
18 101-151 Adult Probation	2	0.84%	2,267	0	2,267	39	2,307
20 101-225 Equalization	4	1.67%	4,535	0	4,535	78	4,613
22 101-229-1 Prosecutor DP	11	4.60%	12,471	0	12,471	216	12,686
24 101-236 Register of Deeds	10	4.18%	11,337	0	11,337	196	11,533
30 101-301 Sheriff's Dept	22	9.21%	24,941	0	24,941	431	25,373
35 101-351 Jail	12	5.02%	13,604	0	13,604	235	13,840
37 101-400 Planning	3	1.26%	3,401	0	3,401	59	3,460
38 101-426 Emergency Management	1	0.42%	1,134	0	1,134	20	1,153
39 101-430 Animal Control	4	1.67%	4,535	0	4,535	78	4,613
50 201 Road Commission	18	7.53%	20,406	0	20,406	353	20,759
52 208 Charlton Park Fund	10	4.18%	11,337	0	11,337	196	11,533
54 Friend of the Court - DP	18	7.53%	20,406	0	20,406	353	20,759
84 275 Comm on Aging	15	6.28%	17,005	0	17,005	294	17,299
92 285 Adult Drug Court	5	2.09%	5,668	0	5,668	98	5,766
134 588 Transit Fund	11	4.60%	12,471	0	12,471	216	12,686
155 Other	6	2.51%	6,802	0	6,802	118	6,920
Subtotal	239	100.00%	270,950	0	270,950	4,001	274,951
Direct Bills					0		0
Total					\$270,950		\$274,951
Basis Units: # of PCs on Network							
Source:							

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

CY 2017
11/5/2018

Audit Software Allocations

Dept:13 637 Data Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	280,769.00	0.90%	\$0	\$0	\$0	\$0	\$0
4 101-211 Legal Counsel	83,270.00	0.27%	0	0	0	0	0
5 101-215 Clerk	521,538.00	1.67%	0	0	0	0	0
6 101-243 Land Information Services	287,735.00	0.92%	0	0	0	0	0
7 101-253 Treasurer	251,010.00	0.81%	0	0	0	0	0
8 101-265 Buildings & Grounds	629,467.00	2.02%	0	0	0	0	0
9 101-299 Miscellaneous	246,443.00	0.79%	0	0	0	0	0
10 101-334 Court Security	93,176.00	0.30%	0	0	0	0	0
11 101-865 Insurance	3,381,882.00	10.86%	0	0	0	0	0
13 637 Data Processing	242,307.00	0.78%	0	0	0	0	0
14 101-101 Bd of Commissioners	166,313.00	0.53%	0	0	0	0	0
15 101-140 Trial Court Criminal & Civil	1,491,146.00	4.79%	0	0	0	0	0
16 101-147 Jury Board	5,343.00	0.02%	0	0	0	0	0
17 101-148 Family Division	787,516.00	2.53%	0	0	0	0	0
18 101-151 Adult Probation	8,369.00	0.03%	0	0	0	0	0
19 101-191 Elections	44,491.00	0.14%	0	0	0	0	0
20 101-225 Equalization	173,147.00	0.56%	0	0	0	0	0
21 101-229/CRV Prosecutor/Crime Victim	706,409.00	2.27%	0	0	0	0	0
24 101-236 Register of Deeds	244,156.00	0.78%	0	0	0	0	0
26 101-257 Co-Op Extension	114,275.00	0.37%	0	0	0	0	0
28 101-275 Drain Commissioner	155,489.00	0.50%	0	0	0	0	0
29 101-280 Soil Conservation	15,500.00	0.05%	0	0	0	0	0
30 101-301 Sheriff's Dept	2,979,717.00	9.56%	0	0	0	0	0
31 101-315 Seat Belt Enf	271.00	0.00%	0	0	0	0	0
33 101-331 Marine Law	114,160.00	0.37%	0	0	0	0	0
34 101-333 Road Patrol	114,019.00	0.37%	0	0	0	0	0
35 101-351 Jail	2,033,002.00	6.53%	0	0	0	0	0
36 101-355 Sheriff-Animal Control	59,342.00	0.19%	0	0	0	0	0
37 101-400 Planning	215,289.00	0.69%	0	0	0	0	0
38 101-426 Emergency Management	175,267.00	0.56%	0	0	0	0	0
39 101-430 Animal Control	173,062.00	0.56%	0	0	0	0	0
41 101-601 Health	441,266.00	1.42%	0	0	0	0	0
43 101-631 Substance Abuse	74,047.00	0.24%	0	0	0	0	0
44 101-648 Medical Examiners	123,466.00	0.40%	0	0	0	0	0
45 101-681 Veterans Burial	29,100.00	0.09%	0	0	0	0	0
46 101-682 Veterans Counselor	35,111.00	0.11%	0	0	0	0	0
47 101-689 Soldiers & Sailors	7,644.00	0.02%	0	0	0	0	0
48 101-900 Capital Outlay	5,000.00	0.02%	0	0	0	0	0
50 201 Road Commission	11,334.00	0.04%	0	0	0	0	0
51 205 Central Dispatch	1,605,171.00	5.15%	0	0	0	0	0
52 208 Charlton Park Fund	606,027.00	1.95%	0	0	0	0	0
53 215 Friend of the Court	1,062,719.00	3.41%	0	0	0	0	0

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

CY 2017
11/5/2018

Audit Software Allocations

Dept:13 637 Data Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
55 226 Sheriff K9 Donation	300.00	0.00%	\$0	\$0	\$0	\$0	\$0
56 227 Animal Shelter TNR Grant 2015	7,216.00	0.02%	0	0	0	0	0
57 228 Solid Waste	75,031.00	0.24%	0	0	0	0	0
61 232 Animal Shelter Donations	19,950.00	0.06%	0	0	0	0	0
62 233 Barry Comm Resource Net	3,248.00	0.01%	0	0	0	0	0
65 236 Remonumentation Fund	65,260.00	0.21%	0	0	0	0	0
68 247 Thornapple Namor Depr Fund	3,472.00	0.01%	0	0	0	0	0
69 248 Building Rehab Fund	458,582.00	1.47%	0	0	0	0	0
70 250 Park & Rec Fund	20,175.00	0.06%	0	0	0	0	0
71 252 Co Agriculture Preserve	1,323.00	0.00%	0	0	0	0	0
73 255 EDC	137,394.00	0.44%	0	0	0	0	0
74 256 ROD Automation	47,595.00	0.15%	0	0	0	0	0
76 259 Local Corr Officer	6,470.00	0.02%	0	0	0	0	0
77 260 Victims Services	1,457.00	0.00%	0	0	0	0	0
79 264 Concealed Pistol Licensing	58.00	0.00%	0	0	0	0	0
82 267 Crime Victim Rights	57,171.00	0.18%	0	0	0	0	0
83 269 Law Library	20,706.00	0.07%	0	0	0	0	0
84 275 Comm on Aging	1,715,061.00	5.51%	0	0	0	0	0
85 276 CDBG	24,510.00	0.08%	0	0	0	0	0
86 277 Middleville Police Serv	287,512.00	0.92%	0	0	0	0	0
88 281 Swift & Sure Sanctions	120,335.00	0.39%	0	0	0	0	0
89 282 56B Sobriety Court	110,626.00	0.36%	0	0	0	0	0
90 283 Comm Corrections	80,616.00	0.26%	0	0	0	0	0
92 285 Adult Drug Court	141,471.24	0.45%	0	0	0	0	0
94 287 Mich Justice Training	5,739.00	0.02%	0	0	0	0	0
95 290 Social Welfare	6,558.00	0.02%	0	0	0	0	0
96 292 CC Probate	804,311.00	2.58%	0	0	0	0	0
97 292 CC Wrap Around	87,177.00	0.28%	0	0	0	0	0
98 292 CC Juv Justice	82,489.00	0.26%	0	0	0	0	0
99 292 Child Care Fund	68,725.00	0.22%	0	0	0	0	0
100 294 Vets Trust	7,665.00	0.02%	0	0	0	0	0
102 297 Diverted Felons	29,337.00	0.09%	0	0	0	0	0
103 352 FOC Ren Debt Relocations	95,194.00	0.31%	0	0	0	0	0
104 354 Yankee Springs Water	42,332.00	0.14%	0	0	0	0	0
105 355 Middleville Water Debt	12,232.00	0.04%	0	0	0	0	0
106 356 Middleville Water Debt 206	62,144.00	0.20%	0	0	0	0	0
107 357 Fawn Lake Sewer	35,862.00	0.12%	0	0	0	0	0
108 358 Yankee Spring	25,738.00	0.08%	0	0	0	0	0
109 359 Finkbeiner/Crain Debt	79,510.00	0.26%	0	0	0	0	0
112 368 Thornapple Manor	1,416,418.00	4.55%	0	0	0	0	0
115 374 1999 BPW Middleville	82,950.00	0.27%	0	0	0	0	0
117 377 Leach & Middle Lake	176,802.00	0.57%	0	0	0	0	0

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

CY 2017
11/5/2018

Audit Software Allocations

Dept:13 637 Data Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
120 472 McKeown Bridge Park	8,721.00	0.03%	\$0	\$0	\$0	\$0	\$0
128 515 2015 Delinquent Tax Payment	20,054.00	0.06%	0	0	0	0	0
130 517 Foreclosure Fund	1,500.00	0.00%	0	0	0	0	0
134 588 Transit Fund	1,689,999.00	5.42%	0	0	0	0	0
135 595 Commissary	133,706.00	0.43%	0	0	0	0	0
136 660 Telephone	37,122.00	0.12%	0	0	0	0	0
137 661 Vehicle Fund	190,781.00	0.61%	0	0	0	0	0
138 676 Worker's Comp Fund	185,574.00	0.60%	0	0	0	0	0
139 677 Health Ins. Fund	2,006,033.00	6.44%	0	0	0	0	0
140 678 Disability Fund	57,921.00	0.19%	0	0	0	0	0
141 680 Fringe Benefit Fund	41,986.00	0.13%	0	0	0	0	0
142 681 Life Ins. Fund	51,684.00	0.17%	0	0	0	0	0
144 683 Dental/Optical	59,026.00	0.19%	0	0	0	0	0
145 684 Unemployment	8,958.00	0.03%	0	0	0	0	0
152 843 Gun Lake Weed Assess	152,648.00	0.49%	0	0	0	0	0
153 851 Drain Debt	28,714.00	0.09%	0	0	0	0	0
154 Mental Health	154,500.00	0.50%	0	0	0	0	0
155 Other	3,630.00	0.01%	0	0	0	0	0
Subtotal	31,154,044.24	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Dollar Value of Expenditures
Source:

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

CY 2017
11/5/2018

Allocation Summary

Dept:13 637 Data Processing

Department	Computer Services	Audit Software	Total
3 101-175 Administration	\$3,401	\$0	\$3,401
5 101-215 Clerk	12,471	0	12,471
6 101-243 Land Information Services	17,005	0	17,005
7 101-253 Treasurer	5,668	0	5,668
8 101-265 Buildings & Grounds	1,134	0	1,134
14 101-101 Bd of Commissioners	1,153	0	1,153
15 101-140 Trial Court Criminal & Civil	40,365	0	40,365
17 101-148 Family Division	18,453	0	18,453
18 101-151 Adult Probation	2,307	0	2,307
20 101-225 Equalization	4,613	0	4,613
22 101-229-1 Prosecutor DP	12,686	0	12,686
24 101-236 Register of Deeds	11,533	0	11,533
30 101-301 Sheriff's Dept	25,373	0	25,373
35 101-351 Jail	13,840	0	13,840
37 101-400 Planning	3,460	0	3,460
38 101-426 Emergency Management	1,153	0	1,153
39 101-430 Animal Control	4,613	0	4,613
50 201 Road Commission	20,759	0	20,759
52 208 Charlton Park Fund	11,533	0	11,533
54 Friend of the Court - DP	20,759	0	20,759
84 275 Comm on Aging	17,299	0	17,299
92 285 Adult Drug Court	5,766	0	5,766
134 588 Transit Fund	12,686	0	12,686
155 Other	6,920	0	6,920
Total	\$274,951	\$0	\$274,951

Section 6 Internal Service Fund Reconciliation

BARRY COUNTY, MICHIGAN
INTERNAL SERVICE FUNDS
Year Ending December 31, 2017

	Data Processing	Telephone	Vehicle	Workers' Compensation	Health Insurance	Disability	Fringe Benefits	Life Insurance	Retirement	Dental and Optical	Unemployment	Total
Operating revenue												
Charges for Service	\$ -	\$32,205		\$178,126	\$2,002,186	\$87,240	\$154,775	\$53,806	\$1,774,274	\$57,219	\$49,233	\$ 4,389,064
Other Revenue	2,500	5,828	590	9,059	-	-	-	-	-	-	-	17,977
Total Operating Revenue	2,500	38,033	590	187,185	2,002,186	87,240	154,775	53,806	1,774,274	57,219	49,233	4,407,041
Operating expenses												
Operations	173,564	37,122	46,015	185,574	2,006,033	57,921	41,986	51,684	2,959,129	59,026	8,958	5,627,012
Depreciation	65,569	-	144,766	-	-	-	-	-	-	-	-	210,335
Other expenses	3,174	-	-	-	-	-	-	-	-	-	-	3,174
Total operating expenses	242,307	37,122	190,781	185,574	2,006,033	57,921	41,986	51,684	2,959,129	59,026	8,958	5,840,521
Operating income (loss)	(239,807)	911	(190,191)	1,611	(3,847)	29,319	112,789	2,122	(1,184,855)	(1,807)	40,275	(1,433,480)
Non-operating revenue												
Intergovernmental Revenues	-	-	-									-
Interest revenue	-	-	-	-	-	-	8,374	-	-	-	-	8,374
Gain (Loss) on sale of capital assets	(1,964)	-	5,238									3,274
Total nonoperating revenues	(1,964)	-	5,238	-	-	-	8,374	-	-	-	-	11,648
Income (loss) before transfers	(241,771)	911	(184,953)	1,611	(3,847)	29,319	121,163	2,122	(1,184,855)	(1,807)	40,275	(1,421,832)
Transfers												
Transfers in	259,763		259,763	-	-	-	-	-	500,000	-	-	1,019,526
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total Transfers	259,763	-	259,763	-	-	-	-	-	500,000	-	-	1,019,526
Change in net assets	17,992	911	74,810	1,611	(3,847)	29,319	121,163	2,122	(684,855)	(1,807)	40,275	(402,306)
Net assets, beginning of year	1,637,813	52,452	1,515,486	46,847	336,723	197,788	1,220,340	3,387	820,985	104,642	183,085	6,119,098
Net assets, end of year	\$ 1,655,805	\$ 53,363	\$ 1,590,296	\$ 48,458	\$ 332,876	\$ 227,107	\$ 1,341,503	\$ 5,509	\$ 136,130	\$ 102,835	\$ 223,360	\$ 5,716,792
Net Position												
Investment in Capital Assets	312,494		432,251									744,745
Unrestricted	1,343,311	53,363	1,158,045	48,458	332,426	227,107	1,341,503	5,509	136,130	102,835	223,360	4,972,047
Total Net Position	\$ 1,655,805	\$ 53,363	\$ 1,590,296	\$ 48,458	\$ 332,426	\$ 227,107	\$ 1,341,503	\$ 5,509	\$ 136,130	\$ 102,835	\$ 223,360	\$ 5,716,792
Prior year cumulative adjustments	(2,259,800)	(125,981)	(2,877,253)	(321,607)	(1,311,562)	(179,474)	(1,359,007)	(736)	(4,860,785)	(37,112)	(3,764)	(13,337,081)
Current Year Adjustment	(259,763)	-	(259,763)	-	-	-	-	-	(500,000)	-	-	(1,019,526)
2 CFR, Part 200 Total Adjustments	(2,519,563)	(125,981)	(3,137,016)	(321,607)	(1,311,562)	(179,474)	(1,359,007)	(736)	(5,360,785)	(37,112)	(3,764)	(14,356,607)
Federal 2 CFR, Part 200 Adjusted R.E. (Unrestricted Less 2 CFR Adjustments)	(1,176,252)	(72,618)	(1,978,971)	(273,149)	(979,136)	47,633	(17,504)	4,773	(5,224,655)	65,723	219,596	(9,384,560)
Sixty days operating expenses	29,456	6,187	7,669	30,929	334,339	9,654	6,998	8,614	493,188	9,838	1,493	938,364
Excess reserves	(1,205,708)	(78,805)	(1,986,640)	(304,078)	(1,313,475)	37,980	(24,502)	(3,841)	(5,717,843)	55,885	218,103	(10,322,924)
Excess months of WCR	(81.86)	(25.47)	(518.09)	(19.66)	(7.86)	7.87	(7.00)	(0.89)	(23.19)	11.36	292.17	

COUNTY OF BARRY, MICHIGAN

Combining Statement of Net Position

Internal Service Funds

December 31, 2017

	Data Processing	Telephone	Vehicle
Assets			
Current assets:			
Cash and cash equivalents	\$ 1,343,511	\$ 53,363	\$ 1,158,045
Investments	-	-	-
Total current assets	<u>1,343,511</u>	<u>53,363</u>	<u>1,158,045</u>
Noncurrent assets:			
Capital assets being depreciated, net	<u>312,494</u>	<u>-</u>	<u>432,251</u>
Total assets	<u>1,656,005</u>	<u>53,363</u>	<u>1,590,296</u>
Liabilities (all current)			
Accounts payable	200	-	-
Accrued liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities (all current)	<u>200</u>	<u>-</u>	<u>-</u>
Net position			
Investment in capital assets	312,494	-	432,251
Unrestricted	<u>1,343,311</u>	<u>53,363</u>	<u>1,158,045</u>
Total net position	<u>\$ 1,655,805</u>	<u>\$ 53,363</u>	<u>\$ 1,590,296</u>



Workers' Compensation	Health Insurance	Disability	Fringe Benefits	Life Insurance	Retirement
\$ 48,458	\$ 332,426	\$ 229,048	\$ 713,422	\$ 5,509	\$ 279,925
-	-	-	628,081	-	-
48,458	332,426	229,048	1,341,503	5,509	279,925
-	-	-	-	-	-
48,458	332,426	229,048	1,341,503	5,509	279,925
-	-	-	-	-	143,795
-	-	1,941	-	-	-
-	-	1,941	-	-	143,795
-	-	-	-	-	-
48,458	332,426	227,107	1,341,503	5,509	136,130
\$ 48,458	\$ 332,426	\$ 227,107	\$ 1,341,503	\$ 5,509	\$ 136,130

continued...

COUNTY OF BARRY, MICHIGAN

Combining Statement of Net Position

Internal Service Funds

December 31, 2017

	Dental and Optical	Unemployment	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 102,835	\$ 232,318	\$ 4,498,860
Investments	-	-	628,081
Total current assets	102,835	232,318	5,126,941
Noncurrent assets:			
Capital assets being depreciated, net	-	-	744,745
Total assets	102,835	232,318	5,871,686
Liabilities (all current)			
Accounts payable	-	8,958	152,953
Accrued liabilities	-	-	1,941
Total liabilities (all current)	-	8,958	154,894
Net position			
Investment in capital assets	-	-	744,745
Unrestricted	102,835	223,360	4,972,047
Total net position	\$ 102,835	\$ 223,360	\$ 5,716,792

concluded

COUNTY OF BARRY, MICHIGAN

Combining Statement of Revenues, Expenses and Changes in Fund Net Position Internal Service Funds For the Year Ended December 31, 2017

	Data Processing	Telephone	Vehicle
Operating revenues			
Charges for services	\$ -	\$ 32,205	\$ -
Other revenues	2,500	5,828	590
Total operating revenues	2,500	38,033	590
Operating expenses			
Operations	173,564	37,122	46,015
Depreciation	65,569	-	144,766
Other expenses	3,174	-	-
Total operating expenses	242,307	37,122	190,781
Operating income (loss)	(239,807)	911	(190,191)
Nonoperating revenues			
Interest revenue	-	-	-
Gain (loss) on sale of capital assets	(1,964)	-	5,238
Total nonoperating revenues	(1,964)	-	5,238
Income (loss) before transfers	(241,771)	911	(184,953)
Transfers			
Transfers in	259,763	-	259,763
Change in net position	17,992	911	74,810
Net position, beginning of year	1,637,813	52,452	1,515,486
Net position, end of year	\$ 1,655,805	\$ 53,363	\$ 1,590,296



Workers' Compensation	Health Insurance	Disability	Fringe Benefits	Life Insurance	Retirement
\$ 178,126 9,059	\$ 2,002,186 -	\$ 87,240 -	\$ 154,775 -	\$ 53,806 -	\$ 1,774,274 -
187,185	2,002,186	87,240	154,775	53,806	1,774,274
185,574 - -	2,006,033 - -	57,921 - -	41,986 - -	51,684 - -	2,959,129 - -
185,574	2,006,033	57,921	41,986	51,684	2,959,129
1,611	(3,847)	29,319	112,789	2,122	(1,184,855)
- -	- -	- -	8,374 -	- -	- -
-	-	-	8,374	-	-
1,611	(3,847)	29,319	121,163	2,122	(1,184,855)
-	-	-	-	-	500,000
1,611	(3,847)	29,319	121,163	2,122	(684,855)
46,847	336,273	197,788	1,220,340	3,387	820,985
\$ 48,458	\$ 332,426	\$ 227,107	\$ 1,341,503	\$ 5,509	\$ 136,130

continued...

COUNTY OF BARRY, MICHIGAN

Combining Statement of Revenues, Expenses and Changes in Fund Net Position Internal Service Funds For the Year Ended December 31, 2017

	Dental and Optical	Unemployment	Total
Operating revenues			
Charges for services	\$ 57,219	\$ 49,233	\$ 4,389,064
Other revenues	-	-	17,977
Total operating revenues	57,219	49,233	4,407,041
Operating expenses			
Operations	59,026	8,958	5,627,012
Depreciation	-	-	210,335
Other expenses	-	-	3,174
Total operating expenses	59,026	8,958	5,840,521
Operating income (loss)	(1,807)	40,275	(1,433,480)
Nonoperating revenues			
Interest revenue	-	-	8,374
Gain (loss) on sale of capital assets	-	-	3,274
Total nonoperating revenues	-	-	11,648
Income (loss) before transfers	(1,807)	40,275	(1,421,832)
Transfers			
Transfers in	-	-	1,019,526
Change in net position	(1,807)	40,275	(402,306)
Net position, beginning of year	104,642	183,085	6,119,098
Net position, end of year	\$ 102,835	\$ 223,360	\$ 5,716,792

concluded

COUNTY OF BARRY, MICHIGAN

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2017

	Data Processing	Telephone	Vehicle
Cash flows from operating activities			
Cash received from interfund services	\$ 2,500	\$ 38,033	\$ 590
Cash payments to suppliers for goods and services	(185,064)	(37,122)	(46,015)
Cash payments to employees for services	-	-	-
Net cash provided by (used in) operating activities	(182,564)	911	(45,425)
Cash flows from noncapital financing activities			
Transfers in	259,763	-	259,763
Cash flows from capital and related financing activities			
Purchase of capital assets	(30,579)	-	(65,770)
Proceeds from sale of capital assets	49	-	5,238
Net cash used in capital and related financing activities	(30,530)	-	(60,532)
Net increase (decrease) in cash and cash equivalents	46,669	911	153,806
Cash and cash equivalents, beginning of year	1,296,842	52,452	1,004,239
Cash and cash equivalents, end of year	\$ 1,343,511	\$ 53,363	\$ 1,158,045
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities			
Operating income (loss)	\$ (239,807)	\$ 911	\$ (190,191)
Adjustments to reconcile operating income (loss) to net cash (used in) provided by operating activities:			
Depreciation expense	65,569	-	144,766
Changes in:			
Accounts receivable	-	-	-
Accounts payable	(8,326)	-	-
Accrued liabilities	-	-	-
Net cash provided by (used in) operating activities	\$ (182,564)	\$ 911	\$ (45,425)



Workers' Compensation	Health Insurance	Disability	Fringe Benefits	Life Insurance	Retirement
\$ 187,185	\$ 2,002,186	\$ 87,240	\$ 154,775	\$ 53,806	\$ 1,774,274
-	-	-	-	-	-
(185,574)	(2,006,033)	(55,980)	(41,986)	(51,684)	(2,876,471)
1,611	(3,847)	31,260	112,789	2,122	(1,102,197)
-	-	-	-	-	500,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,611	(3,847)	31,260	112,789	2,122	(602,197)
46,847	336,273	197,788	600,633	3,387	882,122
\$ 48,458	\$ 332,426	\$ 229,048	\$ 713,422	\$ 5,509	\$ 279,925
\$ 1,611	\$ (3,847)	\$ 29,319	\$ 112,789	\$ 2,122	\$ (1,184,855)
-	-	-	-	-	-
-	-	-	-	-	76,474
-	-	-	-	-	6,184
-	-	1,941	-	-	-
\$ 1,611	\$ (3,847)	\$ 31,260	\$ 112,789	\$ 2,122	\$ (1,102,197)

continued...