



# Barry County, Michigan

## Cost Allocation Plan

### - 2 CFR Part 200 Federal Plan -

Based on Actual Expenditures for the Fiscal Year Ending December 31, 2020

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



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## Section 1: Introduction

## Introduction

The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of Barry County, Michigan (“the County”) based on actual expenditures for fiscal year ending December 31, 2020. MGT of America Consulting, LLC (“MGT”) prepared these documents at the request of the County.

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

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

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## Section 2: Certification



# Barry County, Michigan

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

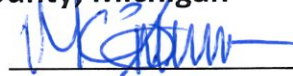
This is to certify that I have reviewed the indirect cost plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this plan are for the fiscal year ending December 31, 2020 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2022 and are allowable in accordance with the requirements of the 2 CFR Part 200 "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated.
- (2) All costs included in this plan are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the costs identified.

I declare that the foregoing is true and correct.

**Barry County, Michigan**

Signature:



Name of Official:

MICHAEL L. BROWN

Title:

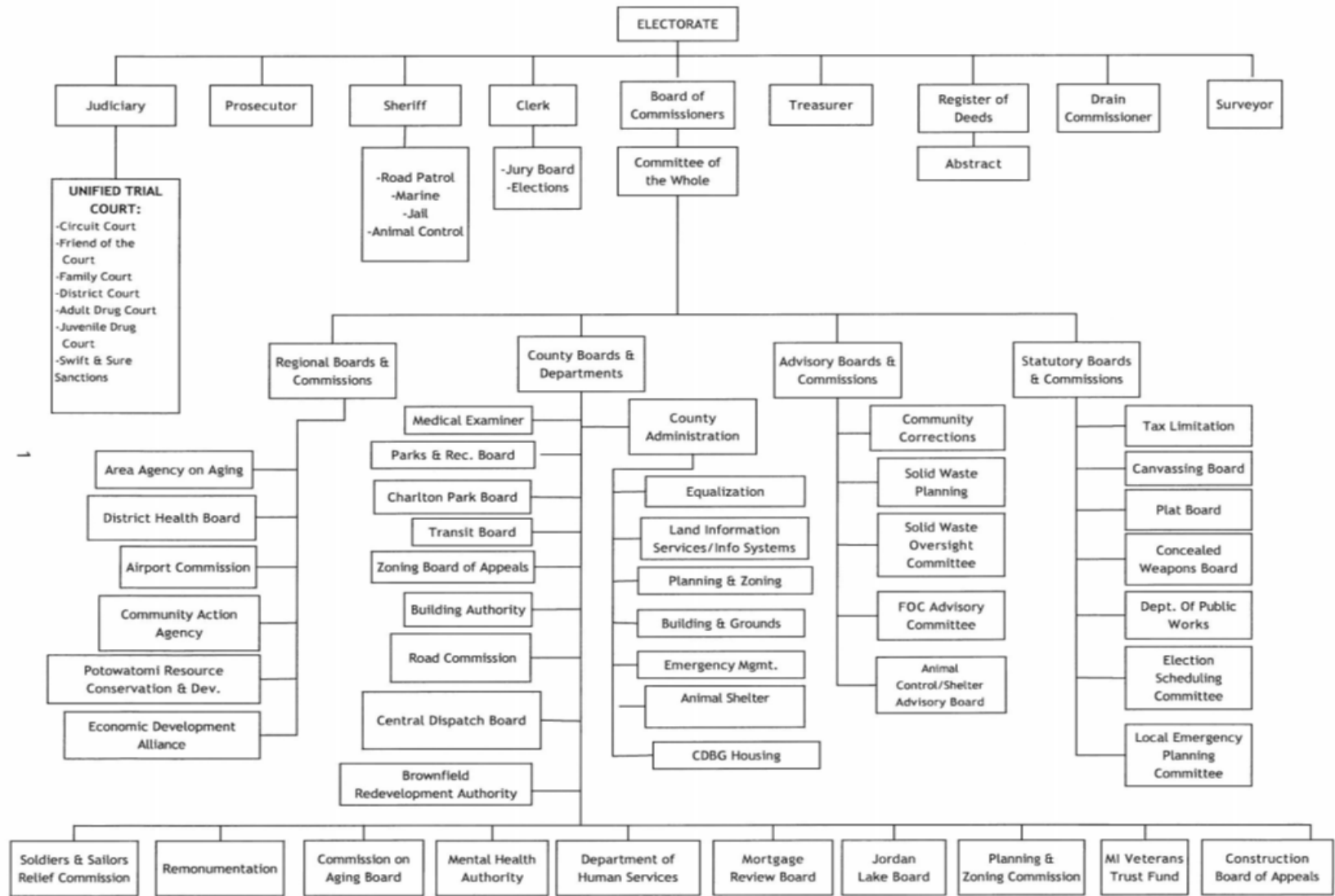
COUNTY ADMINISTRATOR

Date:

9-22-21



## Section 3: Organizational Chart







## Section 4: Reading a Cost Allocation Plan

# Reading a Cost Allocation Plan

## Overview

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

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate department indirect costs for FY2020.

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

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

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

### Carry-Forward

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

### Sections

#### Table of Contents

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

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

### **Summary Schedule**

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

### **Detail Schedules**

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

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

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

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

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

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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

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## Section 5: 2 CFR Part 200 Cost Allocation Plan

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

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**Summary Schedule**

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1 Building Depreciation	\$1,553	\$37,690	\$0	\$30,791	\$15,390	\$0	\$1,093	\$11,996	\$0	\$0
2 Equipment Depreciation	0	18,102	0	14,397	434	0	0	483	0	0
3 101-175 Administration	3,338	16,369	201	10,736	575	1,092	4,143	8,696	617	10
4 101-211 Legal Counsel	0	3,503	0	2,866	0	0	637	1,911	0	0
5 101-215 Clerk	2,015	7,614	42	3,784	130	105	1,581	3,907	0	1
6 101-243 Land Information Services	1,632	40,796	0	13,055	0	0	8,159	0	16,318	0
7 101-253 Treasurer	4,025	13,230	452	11,795	1,389	1,123	5,242	7,005	0	16
8 101-265/266 Buildings & Grounds	16,226	168,424	0	83,379	41,675	0	11,418	32,485	0	0
9 101-299 Miscellaneous	1,361	5,569	31	2,941	338	160	1,153	2,999	0	2
10 101-334 Court Security	5,913	51,188	0	19,608	9,801	0	4,161	7,640	0	0
11 101-865 Insurance	14,366	64,158	5	23,930	7	100	10,629	28,904	0	1
12 101-865-1 Property Insurance	1,565	12,041	0	3,594	1,796	0	1,102	1,400	0	0
13 637 Data Processing	1,162	38,797	0	9,294	0	0	5,809	0	12,637	0
<b>Total Current Allocations</b>	53,155	477,480	732	230,170	71,535	2,581	55,126	107,426	29,572	29
Less: Prior Year Allocations	0	0	0	0	0	0	0	109,420	44,742	0
Carry-Forward	0	0	0	0	0	0	0	(1,994)	(15,170)	0
<b>Proposed Costs</b>	<b>\$53,155</b>	<b>\$477,480</b>	<b>\$732</b>	<b>\$230,170</b>	<b>\$71,535</b>	<b>\$2,581</b>	<b>\$55,126</b>	<b>\$105,431</b>	<b>\$14,402</b>	<b>\$29</b>

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Department	101-236 Register of Deeds	101-254 Tax Tribunal	101-257 Co- Op Extension	101-275 Drain Commissioner	101-280 Soil Conservation	101-301 Sheriff's Dept	101-317 Snowmobile Enforcement	101-331 Marine Law	101-333 Road Patrol	101-351 Jail
1 Building Depreciation	\$1,984	\$0	\$4,191	\$1,047	\$0	\$20,172	\$0	\$0	\$0	\$4,258
2 Equipment Depreciation	0	0	0	0	0	7,926	0	0	0	645
3 101-175 Administration	4,369	146	800	3,675	214	30,445	0	2,164	2,607	24,748
4 101-211 Legal Counsel	637	0	0	21,849	0	9,554	0	0	0	15,962
5 101-215 Clerk	1,750	7	19	1,497	6	15,307	0	1,349	869	11,551
6 101-243 Land Information Services	13,055	0	0	3,264	0	32,637	0	1,632	0	22,846
7 101-253 Treasurer	5,663	78	203	5,305	62	13,199	0	2,730	4,930	18,223
8 101-265/266 Buildings & Grounds	16,384	0	9,224	10,937	0	33,946	0	0	0	7,166
9 101-299 Miscellaneous	1,231	21	113	1,066	30	7,265	0	553	487	5,625
10 101-334 Court Security	5,548	0	0	3,986	0	0	0	0	0	0
11 101-865 Insurance	10,759	18	109	9,813	29	278,421	0	9,574	3,611	88,317
12 101-865-1 Property Insurance	1,506	0	297	1,055	0	7,256	0	0	0	1,532
13 637 Data Processing	9,294	0	0	6,442	0	23,236	0	1,162	0	16,265
<b>Total Current Allocations</b>	72,182	270	14,956	69,935	341	479,363	0	19,163	12,504	217,137
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$72,182</b>	<b>\$270</b>	<b>\$14,956</b>	<b>\$69,935</b>	<b>\$341</b>	<b>\$479,363</b>	<b>\$0</b>	<b>\$19,163</b>	<b>\$12,504</b>	<b>\$217,137</b>

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Department	101-355 Sheriff- Animal Control	101-400 Planning	101-426 Emergency Management	101-430 Animal Control	101-441 DPW	101-266 Health Dept Building	101-601 Health	101-631 Substance Abuse	101-648 Medical Examiners	101-681 Veterans Burial
1 Building Depreciation	\$0	\$1,977	\$0	\$0	\$0	\$0	\$33,008	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	2,539	4,683	3,268	6,454	367	0	2,654	468	71	397
4 101-211 Legal Counsel	0	637	0	318	0	0	0	0	0	0
5 101-215 Clerk	857	1,818	983	2,113	19	0	6	4	18	62
6 101-243 Land Information Services	1,632	4,895	0	4,895	0	0	0	0	0	0
7 101-253 Treasurer	4,805	6,381	6,147	8,924	203	0	62	47	187	655
8 101-265/266 Buildings & Grounds	0	13,774	0	28,136	0	124,433	0	0	0	0
9 101-299 Miscellaneous	468	1,323	587	1,216	53	0	370	65	11	60
10 101-334 Court Security	0	4,351	0	0	0	0	0	0	0	0
11 101-865 Insurance	4,570	10,811	5,585	17,255	44	0	3,312	68	0	22
12 101-865-1 Property Insurance	0	1,211	0	892	0	0	9,214	0	0	0
13 637 Data Processing	1,162	4,419	0	3,485	0	0	0	0	0	0
<b>Total Current Allocations</b>	16,034	56,281	16,571	73,690	686	124,433	48,626	652	287	1,196
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$16,034</b>	<b>\$56,281</b>	<b>\$16,571</b>	<b>\$73,690</b>	<b>\$686</b>	<b>\$124,433</b>	<b>\$48,626</b>	<b>\$652</b>	<b>\$287</b>	<b>\$1,196</b>

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Department	101-682 Veterans Counselor	101-689 Soldiers & Sailors	101-999 Appropriations	201 Road Commission	205 Central Dispatch	208 Charlton Park Fund	215 Friend of the Court	Friend of the Court - DP	226 Sheriff K9 Donation	227 Animal Shelter TNR Grant 2015
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$12,541	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	3,334	0	0	0
3 101-175 Administration	549	66	1,183	520	18,998	9,790	11,224	1,233	0	235
4 101-211 Legal Counsel	0	0	0	0	3,503	0	3,821	0	0	0
5 101-215 Clerk	79	9	89	129	9,253	3,542	6,416	0	0	35
6 101-243 Land Information Services	0	0	0	0	0	6,527	0	32,637	0	1,632
7 101-253 Treasurer	842	94	952	1,579	2,300	1,729	4,210	0	0	30
8 101-265/266 Buildings & Grounds	0	0	0	0	0	0	71,442	0	0	0
9 101-299 Miscellaneous	82	10	171	82	4,479	1,913	4,725	0	0	27
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	35	5	124	0	10,250	4,876	51,510	0	0	5
12 101-865-1 Property Insurance	0	0	0	0	4,222	11,129	3,602	0	0	0
13 637 Data Processing	0	0	0	0	0	4,647	0	23,236	0	1,162
<b>Total Current Allocations</b>	1,587	183	2,520	2,309	53,006	44,153	172,826	57,106	0	3,125
Less: Prior Year Allocations	0	0	0	0	0	0	238,511	51,134	0	0
Carry-Forward	0	0	0	0	0	0	(65,685)	5,972	0	0
<b>Proposed Costs</b>	<b>\$1,587</b>	<b>\$183</b>	<b>\$2,520</b>	<b>\$2,309</b>	<b>\$53,006</b>	<b>\$44,153</b>	<b>\$107,141</b>	<b>\$63,077</b>	<b>\$0</b>	<b>\$3,125</b>

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**Summary Schedule**

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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	637	183	260	64	1,682	0	0	1,371	532	2,045
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	116	25	34	12	480	0	0	60	12	713
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	105	45	992	436	120	241	1,203	872	30	15
8 101-265/266 Buildings & Grounds	0	0	0	0	0	18,584	0	0	0	0
9 101-299 Miscellaneous	97	27	39	10	297	0	0	195	75	388
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	26	12	19	3	1,685	0	0	170	73	449
12 101-865-1 Property Insurance	0	0	0	0	0	2,203	45,927	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	980	292	1,343	524	4,264	21,027	47,130	2,669	721	3,610
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$980</b>	<b>\$292</b>	<b>\$1,343</b>	<b>\$524</b>	<b>\$4,264</b>	<b>\$21,027</b>	<b>\$47,130</b>	<b>\$2,669</b>	<b>\$721</b>	<b>\$3,610</b>

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1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$3,453	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	29	0	0	0
3 101-175 Administration	187	6	829	1,225	26	76	6,516	738	0	0
4 101-211 Legal Counsel	0	0	0	0	0	0	637	0	0	0
5 101-215 Clerk	13	1	1	234	4	16	1,525	199	0	0
6 101-243 Land Information Services	0	0	0	0	0	0	4,895	0	0	0
7 101-253 Treasurer	15	0	15	6,841	90	210	165	11,953	0	210
8 101-265/266 Buildings & Grounds	0	0	0	0	0	0	9,350	0	0	0
9 101-299 Miscellaneous	27	1	116	188	4	12	1,379	122	0	0
10 101-334 Court Security	0	0	0	0	0	0	2,199	0	0	0
11 101-865 Insurance	20	0	124	42	1	2	1,411	44	0	0
12 101-865-1 Property Insurance	0	0	0	0	0	0	403	0	0	0
13 637 Data Processing	0	0	0	0	0	0	3,485	0	0	0
<b>Total Current Allocations</b>	262	8	1,085	8,531	125	316	35,449	13,057	0	210
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$262</b>	<b>\$8</b>	<b>\$1,085</b>	<b>\$8,531</b>	<b>\$125</b>	<b>\$316</b>	<b>\$35,449</b>	<b>\$13,057</b>	<b>\$0</b>	<b>\$210</b>

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Department	267 Crime Victim Rights	269 Law Library	275 Comm on Aging	276 CDBG	277 Middleville Police Serv	281 Swift & Sure Sanctions	282 56B Sobriety Court	283 Comm Corrections	285 Adult Drug Court	286 Juvenile Drug Court
1 Building Depreciation	\$0	\$1,297	\$0	\$0	\$0	\$0	\$0	\$1,243	\$10,408	\$0
2 Equipment Depreciation	0	11	0	0	0	0	0	11	88	0
3 101-175 Administration	2,019	412	21,522	565	4,017	3,279	3,385	2,584	3,667	0
4 101-211 Legal Counsel	0	0	0	0	0	1,274	0	0	0	0
5 101-215 Clerk	759	73	12,927	64	1,681	1,163	1,076	749	1,205	0
6 101-243 Land Information Services	1,632	0	22,846	0	1,632	1,632	3,264	0	4,895	0
7 101-253 Treasurer	90	60	4,796	195	286	1,684	1,113	346	2,210	0
8 101-265/266 Buildings & Grounds	0	3,512	0	0	0	0	0	3,366	28,183	0
9 101-299 Miscellaneous	388	63	3,674	83	854	626	608	537	864	0
10 101-334 Court Security	0	826	0	0	0	0	0	791	6,628	0
11 101-865 Insurance	509	18	18,813	46	10,812	5,585	4,520	2,369	5,599	0
12 101-865-1 Property Insurance	0	151	0	0	0	0	0	145	1,215	0
13 637 Data Processing	1,162	0	16,265	0	1,162	1,162	2,324	0	3,485	0
<b>Total Current Allocations</b>	6,559	6,423	100,843	954	20,443	16,404	16,289	12,140	68,448	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
<b>Proposed Costs</b>	<b>\$6,559</b>	<b>\$6,423</b>	<b>\$100,843</b>	<b>\$954</b>	<b>\$20,443</b>	<b>\$16,404</b>	<b>\$16,289</b>	<b>\$12,140</b>	<b>\$68,448</b>	<b>\$0</b>



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Department	287 Mich Justice Training	290 Social Welfare	292-992 Child Care Fund	292-664 CC Wrap Around	292-665 CC Juv Drug Ct	292-668 CC Juv Justice	295 Airport Fund	296 Juv Continuum of Care	297 Diverted Felons	352 FOC Ren Debt Relocations
1 Building Depreciation	\$0	\$0	\$3,621	\$648	\$0	\$1,816	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	31	6	0	15	0	0	0	0
3 101-175 Administration	72	115	7,389	2,846	1,277	2,445	4,519	0	0	506
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	10	19	1,654	973	359	825	393	0	0	6
6 101-243 Land Information Services	0	0	6,527	1,632	0	1,632	0	0	0	0
7 101-253 Treasurer	30	165	2,977	0	30	15	7,157	0	586	0
8 101-265/266 Buildings & Grounds	0	0	9,804	1,756	0	4,917	0	0	0	0
9 101-299 Miscellaneous	11	17	1,570	681	214	580	658	0	0	71
10 101-334 Court Security	0	0	2,306	413	0	1,156	0	0	0	0
11 101-865 Insurance	5	6	9,136	4,249	573	3,604	442	0	0	73
12 101-865-1 Property Insurance	0	0	423	76	0	212	0	0	0	0
13 637 Data Processing	0	0	4,647	1,162	0	1,162	0	0	0	0
<b>Total Current Allocations</b>	127	323	50,084	14,441	2,454	18,379	13,168	0	586	655
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$127</b>	<b>\$323</b>	<b>\$50,084</b>	<b>\$14,441</b>	<b>\$2,454</b>	<b>\$18,379</b>	<b>\$13,168</b>	<b>\$0</b>	<b>\$586</b>	<b>\$655</b>

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Department	354 Yankee Springs Water	355 Middleville Water Debt	356 Middleville Water Debt 2016	357 Fawn Lake Sewer	358 Yankee Spring	359 Finkbeiner/Cr ain Debt	360 TM Bldg Auth 2012 Debt	361 Rd Comm Series '16 Debt Svc	368 Thornapple Manor	374 1999 BPW Middleville
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	18	41	41	24	18	24	2,315	18	9,245	0
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	4	10	10	6	4	6	6	4	13	0
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	0	0	0	0	0	0	0	0	0	0
8 101-265/266 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	3	7	7	4	3	4	323	3	1,288	0
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	0	0	0	0	0	0	345	0	1,383	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
<b>Total Current Allocations</b>	25	58	58	33	25	33	2,988	25	11,930	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
<b>Proposed Costs</b>	<b>\$25</b>	<b>\$58</b>	<b>\$58</b>	<b>\$33</b>	<b>\$25</b>	<b>\$33</b>	<b>\$2,988</b>	<b>\$25</b>	<b>\$11,930</b>	<b>\$0</b>

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Department	376 2003 Refunding Sewer	377 Leach & Middle Lake	378 Little Thornapple 2019 Debt	478 Litte Thornapple 2019 Construct	506 - 511, 513 - 515 Delinquent Taxes	512 Thornapple Manor Fund	516 100% Tax Payment	517 Foreclosure Fund	588 Transit Fund	595 Commissary
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	0	18	89	6	213	490	65	24	17,505	2,585
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	0	4	22	1	53	122	16	6	9,396	420
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	17,950	0
7 101-253 Treasurer	0	0	0	0	0	8,014	0	0	4,270	0
8 101-265/266 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	0	3	14	1	33	77	10	4	2,922	391
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	0	0	0	0	0	0	0	0	27,980	134
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	3,006	0
13 637 Data Processing	0	0	0	0	0	0	0	0	12,780	0
<b>Total Current Allocations</b>	0	25	125	8	299	8,703	91	33	95,810	3,531
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$25</b>	<b>\$125</b>	<b>\$8</b>	<b>\$299</b>	<b>\$8,703</b>	<b>\$91</b>	<b>\$33</b>	<b>\$95,810</b>	<b>\$3,531</b>

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**Summary Schedule**

Department	660 Telephone	661 Vehicle Fund	676 Worker's Comp Fund	677 Health Ins. Fund	678 Disability Fund	680 Fringe Benefit Fund	681 Life Ins. Fund	682 Retirement Fund	683 Dental/Optic al	684 Unemploye nt
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	480	1,385	975	13,333	1,663	413	417	19,919	1,342	86
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	54	44	18	218	309	12	21	66	248	6
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	195	120	466	1,353	481	1,098	1,338	586	75	496
8 101-265/266 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	71	196	137	1,872	254	58	60	2,778	205	12
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	39	182	136	1,874	63	55	50	2,958	52	9
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	840	1,927	1,732	18,651	2,770	1,636	1,885	26,308	1,922	609
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$840</b>	<b>\$1,927</b>	<b>\$1,732</b>	<b>\$18,651</b>	<b>\$2,770</b>	<b>\$1,636</b>	<b>\$1,885</b>	<b>\$26,308</b>	<b>\$1,922</b>	<b>\$609</b>

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Department	711 Cementary Trust	792 Inmate Trust	801 Drain Fund	804 Drain Maint	841 FEMA House Elevation	843 Gun Lake Weed Assess	851 Drain Debt	852 Algonquin Lake Maintenance	Mental Health	Other
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,431
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	46
3 101-175 Administration	0	0	4,806	289	0	142	12	53	905	47
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	2,415
5 101-215 Clerk	0	0	1,192	72	0	35	3	13	0	12
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	77
8 101-265/266 Buildings & Grounds	0	0	0	0	0	0	0	0	638	17,276
9 101-299 Miscellaneous	0	0	757	46	0	22	2	8	126	7
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	3,458
11 101-865 Insurance	0	0	0	0	0	0	0	0	136	0
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	2,149	634
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	0	0	6,756	407	0	199	17	75	3,953	29,403
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,756</b>	<b>\$407</b>	<b>\$0</b>	<b>\$199</b>	<b>\$17</b>	<b>\$75</b>	<b>\$3,953</b>	<b>\$29,403</b>

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Department	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$205,608
2 Equipment Depreciation	0	45,558
3 101-175 Administration	0	335,642
4 101-211 Legal Counsel	0	69,523
5 101-215 Clerk	0	116,778
6 101-243 Land Information Services	0	274,148
7 101-253 Treasurer	0	197,692
8 101-265/266 Buildings & Grounds	2,464	768,898
9 101-299 Miscellaneous	0	72,771
10 101-334 Court Security	0	129,973
11 101-865 Insurance	0	757,055
12 101-865-1 Property Insurance	10	119,967
13 637 Data Processing	0	211,003
<b>Total Current Allocations</b>	<u>2,473</u>	<u>3,304,616</u>
Less: Prior Year Allocations	<u>0</u>	<u>443,807</u>
Carry-Forward	<u>0</u>	<u>(76,878)</u>
<b>Proposed Costs</b>	<u><u>\$2,473</u></u>	<u><u>\$3,227,738</u></u>

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
14 101-101 Bd of Commissioners	53,155	0	0	0	53,155
15 101-140 Trial Court Criminal & Civil	477,480	0	0	0	477,480
16 101-147 Jury Board	732	0	0	0	732
17 101-148 Family Division	230,170	0	0	0	230,170
18 101-151 Adult Probation	71,535	0	0	0	71,535
19 101-191 Elections	2,581	0	0	0	2,581
20 101-225 Equalization	55,126	0	0	0	55,126
21 101-229 Prosecutor / Crime Victim	107,426	109,420	(1,994)	0	105,431
22 Prosecutor DP	29,572	44,742	(15,170)	0	14,402
23 101-230 Extraditions	29	0	0	0	29
24 101-236 Register of Deeds	72,182	0	0	0	72,182
25 101-254 Tax Tribunal	270	0	0	0	270
26 101-257 Co-Op Extension	14,956	0	0	0	14,956
27 101-275 Drain Commissioner	69,935	0	0	0	69,935
28 101-280 Soil Conservation	341	0	0	0	341
29 101-301 Sheriff's Dept	479,363	0	0	0	479,363
30 101-317 Snowmobile Enforcement	0	0	0	0	0
31 101-331 Marine Law	19,163	0	0	0	19,163
32 101-333 Road Patrol	12,504	0	0	0	12,504
33 101-351 Jail	217,137	0	0	0	217,137
34 101-355 Sheriff-Animal Control	16,034	0	0	0	16,034
35 101-400 Planning	56,281	0	0	0	56,281
36 101-426 Emergency Management	16,571	0	0	0	16,571
37 101-430 Animal Control	73,690	0	0	0	73,690
38 101-441 DPW	686	0	0	0	686
39 101-266 Health Dept Building	124,433	0	0	0	124,433
40 101-601 Health	48,626	0	0	0	48,626
41 101-631 Substance Abuse	652	0	0	0	652
42 101-648 Medical Examiners	287	0	0	0	287
43 101-681 Veterans Burial	1,196	0	0	0	1,196
44 101-682 Veterans Counselor	1,587	0	0	0	1,587
45 101-689 Soldiers & Sailors	183	0	0	0	183
46 101-999 Appropriations	2,520	0	0	0	2,520
47 201 Road Commission	2,309	0	0	0	2,309
48 205 Central Dispatch	53,006	0	0	0	53,006
49 208 Charlton Park Fund	44,153	0	0	0	44,153
50 215 Friend of the Court	172,826	238,511	(65,685)	0	107,141
51 Friend of the Court - DP	57,106	51,134	5,972	0	63,077
52 226 Sheriff K9 Donation	0	0	0	0	0
53 227 Animal Shelter TNR Grant 2015	3,125	0	0	0	3,125

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
54 228 Solid Waste	980	0	0	0	980
55 229 Two Seven Oh Inc TNR	292	0	0	0	292
56 232 Animal Shelter Donations	1,343	0	0	0	1,343
57 233 Barry Comm Resource Net	524	0	0	0	524
58 236 Remonumentation Fund	4,264	0	0	0	4,264
59 244 Comm on Aging Building	21,027	0	0	0	21,027
60 247 Thornapple Namor Depr Fund	47,130	0	0	0	47,130
61 248 Building Rehab Fund	2,669	0	0	0	2,669
62 249 Capital Replacement	721	0	0	0	721
63 250 Park & Rec Fund	3,610	0	0	0	3,610
64 252 Co Agriculture Preserve	262	0	0	0	262
65 253 Master Land Use Prog	8	0	0	0	8
66 255 EDC	1,085	0	0	0	1,085
67 256 ROD Automation	8,531	0	0	0	8,531
68 259 Local Corr Officer	125	0	0	0	125
69 260 Victims Services	316	0	0	0	316
70 261 Indigent Defense	35,449	0	0	0	35,449
71 264 Concealed Pistol Licensing	13,057	0	0	0	13,057
72 265 Drug Law Enforce	0	0	0	0	0
73 266 Special Investigation	210	0	0	0	210
74 267 Crime Victim Rights	6,559	0	0	0	6,559
75 269 Law Library	6,423	0	0	0	6,423
76 275 Comm on Aging	100,843	0	0	0	100,843
77 276 CDBG	954	0	0	0	954
78 277 Middleville Police Serv	20,443	0	0	0	20,443
79 281 Swift & Sure Sanctions	16,404	0	0	0	16,404
80 282 56B Sobriety Court	16,289	0	0	0	16,289
81 283 Comm Corrections	12,140	0	0	0	12,140
82 285 Adult Drug Court	68,448	0	0	0	68,448
83 286 Juvenile Drug Court	0	0	0	0	0
84 287 Mich Justice Training	127	0	0	0	127
85 290 Social Welfare	323	0	0	0	323
86 292-992 Child Care Fund	50,084	0	0	0	50,084
87 292-664 CC Wrap Around	14,441	0	0	0	14,441
88 292-665 CC Juv Drug Ct	2,454	0	0	0	2,454
89 292-668 CC Juv Justice	18,379	0	0	0	18,379
90 295 Airport Fund	13,168	0	0	0	13,168
91 296 Juv Continuum of Care	0	0	0	0	0
92 297 Diverted Felons	586	0	0	0	586
93 352 FOC Ren Debt Relocations	655	0	0	0	655



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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
94 354 Yankee Springs Water	25	0	0	0	25
95 355 Middleville Water Debt	58	0	0	0	58
96 356 Middleville Water Debt 2016	58	0	0	0	58
97 357 Fawn Lake Sewer	33	0	0	0	33
98 358 Yankee Spring	25	0	0	0	25
99 359 Finkbeiner/Crain Debt	33	0	0	0	33
100 360 TM Bldg Auth 2012 Debt	2,988	0	0	0	2,988
101 361 Rd Comm Series '16 Debt Svc	25	0	0	0	25
102 368 Thornapple Manor	11,930	0	0	0	11,930
103 374 1999 BPW Middleville	0	0	0	0	0
104 376 2003 Refunding Sewer	0	0	0	0	0
105 377 Leach & Middle Lake	25	0	0	0	25
106 378 Little Thornapple 2019 Debt	125	0	0	0	125
107 478 Litte Thornapple 2019 Construct	8	0	0	0	8
108 506 - 511, 513 - 515 Delinquent Taxes	299	0	0	0	299
109 512 Thornapple Manor Fund	8,703	0	0	0	8,703
110 516 100% Tax Payment	91	0	0	0	91
111 517 Foreclosure Fund	33	0	0	0	33
112 588 Transit Fund	95,810	0	0	0	95,810
113 595 Commissary	3,531	0	0	0	3,531
114 660 Telephone	840	0	0	0	840
115 661 Vehicle Fund	1,927	0	0	0	1,927
116 676 Worker's Comp Fund	1,732	0	0	0	1,732
117 677 Health Ins. Fund	18,651	0	0	0	18,651
118 678 Disability Fund	2,770	0	0	0	2,770
119 680 Fringe Benefit Fund	1,636	0	0	0	1,636
120 681 Life Ins. Fund	1,885	0	0	0	1,885
121 682 Retirement Fund	26,308	0	0	0	26,308
122 683 Dental/Optical	1,922	0	0	0	1,922
123 684 Unemployment	609	0	0	0	609
124 711 Cementary Trust	0	0	0	0	0
125 792 Inmate Trust	0	0	0	0	0
126 801 Drain Fund	6,756	0	0	0	6,756
127 804 Drain Maint	407	0	0	0	407
128 841 FEMA House Elevation	0	0	0	0	0
129 843 Gun Lake Weed Assess	199	0	0	0	199
130 851 Drain Debt	17	0	0	0	17
131 852 Algonquin Lake Maintenance Fun	75	0	0	0	75
132 Mental Health	3,953	0	0	0	3,953
133 Other	29,403	0	0	0	29,403
<b>Total</b>	<b>3,302,142</b>	<b>443,807</b>	<b>(76,878)</b>	<b>0</b>	<b>3,225,265</b>

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**Building Depreciation**  
**Nature and Extent of Service**

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

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

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

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

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

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**A. Department Costs**

**Dept:1 Building Depreciation**

Description		Amount	General Admin	Courthouse	Annex	Courts & Law	County Jail	FOC Building	Health Building	Tyden Center / Old Library
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Building Depreciation	P	233,161	0	21,484	2,429	121,342	24,318	5,170	32,855	25,563
352-995-000 FOC Renovation Interest	P	6,563	0	0	0	0	0	6,563	0	0
352-997-000 Administrative Expense	P	750	0	0	0	0	0	750	0	0
Subtotal - Services & Supplies		240,474	0	21,484	2,429	121,342	24,318	12,483	32,855	25,563
<b>Department Cost Total</b>		240,474	0	21,484	2,429	121,342	24,318	12,483	32,855	25,563
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		240,474	0	21,484	2,429	121,342	24,318	12,483	32,855	25,563
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$240,474</b>		<b>\$21,484</b>	<b>\$2,429</b>	<b>\$121,342</b>	<b>\$24,318</b>	<b>\$12,483</b>	<b>\$32,855</b>	<b>\$25,563</b>

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

**Dept:1 Building Depreciation**

Department	First Incoming	Second Incoming	Courthouse	Annex	Courts & Law	County Jail	FOC Building	Health Building	Tyden Center / Old Library
9 Cost Plan	\$0	\$1,116	\$100	\$11	\$563	\$113	\$58	\$152	\$119
Subtotal - 101-299 Miscellaneous	0	1,116	100	11	563	113	58	152	119
<b>Total Incoming</b>	0	1,116	100	11	563	113	58	152	119
<b>C. Total Allocated</b>		\$241,590	\$21,584	\$2,441	\$121,905	\$24,431	\$12,541	\$33,008	\$25,682
			8.93%	1.01%	50.46%	10.11%	5.19%	13.66%	10.63%

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**Courthouse Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	848	7.53%	\$1,618	\$0	\$1,618	\$8	\$1,626
5 101-215 Clerk	1,471	13.07%	2,807	0	2,807	13	2,820
7 101-253 Treasurer	744	6.61%	1,420	0	1,420	7	1,427
8 101-265/266 Buildings & Grounds	200	1.78%	382	0	382	2	383
10 101-334 Court Security	240	2.13%	458	0	458	2	460
14 101-101 Bd of Commissioners	810	7.20%	1,546	0	1,546	7	1,553
15 101-140 Trial Court Criminal & Civil	4,472	39.73%	8,535	0	8,535	40	8,574
20 101-225 Equalization	570	5.06%	1,088	0	1,088	5	1,093
24 101-236 Register of Deeds	760	6.75%	1,450	0	1,450	7	1,457
27 101-275 Drain Commissioner	546	4.85%	1,042	0	1,042	5	1,047
35 101-400 Planning	596	5.29%	1,137	0	1,137	5	1,143
<b>Subtotal</b>	11,257	100.00%	21,484	0	21,484	100	21,584
Direct Bills					0		0
<b>Total</b>					<b>\$21,484</b>		<b>\$21,584</b>
Basis Units: Assigned Square Footage							
Source: Floor Plans							

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**Annex Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-253 Treasurer	105	3.69%	\$90	\$0	\$90	\$0	\$90
8 101-265/266 Buildings & Grounds	2,743	96.31%	2,340	0	2,340	11	2,351
<b>Subtotal</b>	2,848	100.00%	2,429	0	2,429	11	2,441
Direct Bills					0		0
<b>Total</b>					<b>\$2,429</b>		<b>\$2,441</b>
Basis Units: Assigned Square Footage							
Source: Floor Plans							

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**Courts & Law Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265/266 Buildings & Grounds	864	3.83%	\$4,647	\$0	\$4,647	\$22	\$4,669
10 101-334 Court Security	375	1.66%	2,017	0	2,017	9	2,026
15 101-140 Trial Court Criminal & Civil	5,388	23.88%	28,981	0	28,981	135	29,116
17 101-148 Family Division	5,698	25.26%	30,649	0	30,649	142	30,791
18 101-151 Adult Probation	2,848	12.62%	15,319	0	15,319	71	15,390
21 101-229 Prosecutor / Crime Victim	2,220	9.84%	11,941	0	11,941	55	11,996
70 261 Indigent Defense	639	2.83%	3,437	0	3,437	16	3,453
75 269 Law Library	240	1.06%	1,291	0	1,291	6	1,297
81 283 Comm Corrections	230	1.02%	1,237	0	1,237	6	1,243
82 285 Adult Drug Court	1,926	8.54%	10,360	0	10,360	48	10,408
86 292-992 Child Care Fund	670	2.97%	3,604	0	3,604	17	3,621
87 292-664 CC Wrap Around	120	0.53%	645	0	645	3	648
89 292-668 CC Juv Justice	336	1.49%	1,807	0	1,807	8	1,816
133 Other	1,005	4.45%	5,406	0	5,406	25	5,431
<b>Subtotal</b>	22,559	100.00%	121,342	0	121,342	563	121,905
Direct Bills					0		0
<b>Total</b>					<b>\$121,342</b>		<b>\$121,905</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans

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**County Jail Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 101-301 Sheriff's Dept	10,261	82.57%	\$20,079	\$0	\$20,079	\$93	\$20,172
33 101-351 Jail	2,166	17.43%	4,239	0	4,239	20	4,258
<b>Subtotal</b>	12,427	100.00%	24,318	0	24,318	113	24,431
Direct Bills					0		0
<b>Total</b>					<b>\$24,318</b>		<b>\$24,431</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans



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**FOC Building Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 215 Friend of the Court	1	100.00%	\$12,483	\$0	\$12,483	\$58	\$12,541
<b>Subtotal</b>	1	100.00%	12,483	0	12,483	58	12,541
Direct Bills					0		0
<b>Total</b>					<b>\$12,483</b>		<b>\$12,541</b>

Basis Units: Direct to FOC  
Source:

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**Health Building Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40 101-601 Health	1	100.00%	\$32,855	\$0	\$32,855	\$152	\$33,008
<b>Subtotal</b>	1	100.00%	32,855	0	32,855	152	33,008
Direct Bills					0		0
<b>Total</b>					<b>\$32,855</b>		<b>\$33,008</b>

Basis Units: Direct to Health  
Source:

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Tyden Center / Old Library Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-243 Land Information Services	1,125.00	9.02%	\$2,306	\$0	\$2,306	\$11	\$2,317
8 101-265/266 Buildings & Grounds	4,408.40	35.35%	9,037	0	9,037	42	9,079
13 637 Data Processing	4,240.20	34.00%	8,692	0	8,692	40	8,733
24 101-236 Register of Deeds	256.00	2.05%	525	0	525	2	527
26 101-257 Co-Op Extension	2,035.00	16.32%	4,172	0	4,172	19	4,191
35 101-400 Planning	405.00	3.25%	830	0	830	4	834
<b>Subtotal</b>	12,469.60	100.00%	25,563	0	25,563	119	25,682
Direct Bills					0		0
<b>Total</b>					<b>\$25,563</b>		<b>\$25,682</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans

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**Allocation Summary**

**Dept:1 Building Depreciation**

Department	Courthouse	Annex	Courts & Law	County Jail	FOC Building	Health Building	Tyden Center / Old Library	Total
3 101-175 Administration	\$1,626	\$0	\$0	\$0	\$0	\$0	\$0	\$1,626
5 101-215 Clerk	2,820	0	0	0	0	0	0	2,820
6 101-243 Land Information Services	0	0	0	0	0	0	2,317	2,317
7 101-253 Treasurer	1,427	90	0	0	0	0	0	1,516
8 101-265/266 Buildings & Grounds	383	2,351	4,669	0	0	0	9,079	16,482
10 101-334 Court Security	460	0	2,026	0	0	0	0	2,487
13 637 Data Processing	0	0	0	0	0	0	8,733	8,733
14 101-101 Bd of Commissioners	1,553	0	0	0	0	0	0	1,553
15 101-140 Trial Court Criminal & Civil	8,574	0	29,116	0	0	0	0	37,690
17 101-148 Family Division	0	0	30,791	0	0	0	0	30,791
18 101-151 Adult Probation	0	0	15,390	0	0	0	0	15,390
20 101-225 Equalization	1,093	0	0	0	0	0	0	1,093
21 101-229 Prosecutor / Crime Victim	0	0	11,996	0	0	0	0	11,996
24 101-236 Register of Deeds	1,457	0	0	0	0	0	527	1,984
26 101-257 Co-Op Extension	0	0	0	0	0	0	4,191	4,191
27 101-275 Drain Commissioner	1,047	0	0	0	0	0	0	1,047
29 101-301 Sheriff's Dept	0	0	0	20,172	0	0	0	20,172
33 101-351 Jail	0	0	0	4,258	0	0	0	4,258
35 101-400 Planning	1,143	0	0	0	0	0	834	1,977
40 101-601 Health	0	0	0	0	0	33,008	0	33,008
50 215 Friend of the Court	0	0	0	0	12,541	0	0	12,541
70 261 Indigent Defense	0	0	3,453	0	0	0	0	3,453
75 269 Law Library	0	0	1,297	0	0	0	0	1,297
81 283 Comm Corrections	0	0	1,243	0	0	0	0	1,243
82 285 Adult Drug Court	0	0	10,408	0	0	0	0	10,408
86 292-992 Child Care Fund	0	0	3,621	0	0	0	0	3,621
87 292-664 CC Wrap Around	0	0	648	0	0	0	0	648
89 292-668 CC Juv Justice	0	0	1,816	0	0	0	0	1,816
133 Other	0	0	5,431	0	0	0	0	5,431
<b>Total</b>	<b>\$21,584</b>	<b>\$2,441</b>	<b>\$121,905</b>	<b>\$24,431</b>	<b>\$12,541</b>	<b>\$33,008</b>	<b>\$25,682</b>	<b>\$241,590</b>

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**Equipment Depreciation**  
**Nature and Extent of Service**

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

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

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

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

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**A. Department Costs**

**Dept:2 Equipment Depreciation**

Description		Amount	General Admin	C & L Building Equipment	Jail Equipment	Dept. Specific Equip.	Vehicles
Personnel Costs							
Salaries	S	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
Depreciation	P	56,308	0	1,023	3,660	29,461	22,164
Subtotal - Services & Supplies		56,308	0	1,023	3,660	29,461	22,164
<b>Department Cost Total</b>		56,308	0	1,023	3,660	29,461	22,164
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		56,308	0	1,023	3,660	29,461	22,164
General Admin Distribution			0	0	0	0	0
<b>Grand Total</b>		<b>\$56,308</b>		<b>\$1,023</b>	<b>\$3,660</b>	<b>\$29,461</b>	<b>\$22,164</b>

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

**Dept:2 Equipment Depreciation**

Department	First Incoming	Second Incoming	C & L Building Equipment	Jail Equipment	Dept. Specific Equip.	Vehicles
9 Cost Plan	\$0	\$638	\$12	\$41	\$334	\$251
Subtotal - 101-299 Miscellaneous	0	638	12	41	334	251
<b>Total Incoming</b>	0	638	12	41	334	251
<b>C. Total Allocated</b>		\$56,946	\$1,035	\$3,701	\$29,795	\$22,415
			1.82%	6.50%	52.32%	39.36%

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**C & L Building Equipment Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265/266 Buildings & Grounds	864	3.83%	\$39	\$0	\$39	\$0	\$40
10 101-334 Court Security	375	1.66%	17	0	17	0	17
15 101-140 Trial Court Criminal & Civil	5,388	23.88%	244	0	244	3	247
17 101-148 Family Division	5,698	25.26%	258	0	258	3	261
18 101-151 Adult Probation	2,848	12.62%	129	0	129	1	131
21 101-229 Prosecutor / Crime Victim	2,220	9.84%	101	0	101	1	102
70 261 Indigent Defense	639	2.83%	29	0	29	0	29
75 269 Law Library	240	1.06%	11	0	11	0	11
81 283 Comm Corrections	230	1.02%	10	0	10	0	11
82 285 Adult Drug Court	1,926	8.54%	87	0	87	1	88
86 292-992 Child Care Fund	670	2.97%	30	0	30	0	31
87 292-664 CC Wrap Around	120	0.53%	5	0	5	0	6
89 292-668 CC Juv Justice	336	1.49%	15	0	15	0	15
133 Other	1,005	4.45%	46	0	46	1	46
<b>Subtotal</b>	22,559	100.00%	1,023	0	1,023	12	1,035
Direct Bills					0		0
<b>Total</b>					<b>\$1,023</b>		<b>\$1,035</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans



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**Jail Equipment Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 101-301 Sheriff's Dept	10,261	82.57%	\$3,022	\$0	\$3,022	\$34	\$3,056
33 101-351 Jail	2,166	17.43%	638	0	638	7	645
<b>Subtotal</b>	12,427	100.00%	3,660	0	3,660	41	3,701
Direct Bills					0		0
<b>Total</b>					<b>\$3,660</b>		<b>\$3,701</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans

**Barry County, Michigan**  
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**Dept. Specific Equip. Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-215 Clerk	3,016.52	10.24%	\$3,017	\$0	\$3,017	\$34	\$3,051
10 101-334 Court Security	3,296.20	11.19%	3,296	0	3,296	37	3,334
15 101-140 Trial Court Criminal & Civil	17,655.01	59.93%	17,655	0	17,655	200	17,855
17 101-148 Family Division	2.00	0.01%	2	0	2	0	2
18 101-151 Adult Probation	300.30	1.02%	300	0	300	3	304
21 101-229 Prosecutor / Crime Victim	376.45	1.28%	376	0	376	4	381
29 101-301 Sheriff's Dept	4,814.97	16.34%	4,815	0	4,815	55	4,870
<b>Subtotal</b>	29,461.45	100.00%	29,461	0	29,461	334	29,795
Direct Bills					0		0
<b>Total</b>					<b>\$29,461</b>		<b>\$29,795</b>

Basis Units: Current Depreciation Amount  
Source: Fixed Assets Schedule

**Barry County, Michigan**  
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**Vehicles Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-243 Land Information Services	3,166.50	14.29%	\$3,167	\$0	\$3,167	\$36	\$3,202
8 101-265/266 Buildings & Grounds	1,725.00	7.78%	1,725	0	1,725	20	1,745
17 101-148 Family Division	13,975.33	63.06%	13,975	0	13,975	158	14,134
50 215 Friend of the Court	3,296.67	14.87%	3,297	0	3,297	37	3,334
<b>Subtotal</b>	22,163.50	100.00%	22,164	0	22,164	251	22,415
Direct Bills					0		0
<b>Total</b>					<b>\$22,164</b>		<b>\$22,415</b>

Basis Units: Current Depreciation Amount  
Source: Fixed Assets Schedule

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**Allocation Summary**

**Dept:2 Equipment Depreciation**

Department	C & L Building Equipment	Jail Equipment	Dept. Specific Equip.	Vehicles	Total
5 101-215 Clerk	\$0	\$0	\$3,051	\$0	\$3,051
6 101-243 Land Information Services	0	0	0	3,202	3,202
8 101-265/266 Buildings & Grounds	40	0	0	1,745	1,784
10 101-334 Court Security	17	0	3,334	0	3,351
15 101-140 Trial Court Criminal & Civil	247	0	17,855	0	18,102
17 101-148 Family Division	261	0	2	14,134	14,397
18 101-151 Adult Probation	131	0	304	0	434
21 101-229 Prosecutor / Crime Victim	102	0	381	0	483
29 101-301 Sheriff's Dept	0	3,056	4,870	0	7,926
33 101-351 Jail	0	645	0	0	645
50 215 Friend of the Court	0	0	0	3,334	3,334
70 261 Indigent Defense	29	0	0	0	29
75 269 Law Library	11	0	0	0	11
81 283 Comm Corrections	11	0	0	0	11
82 285 Adult Drug Court	88	0	0	0	88
86 292-992 Child Care Fund	31	0	0	0	31
87 292-664 CC Wrap Around	6	0	0	0	6
89 292-668 CC Juv Justice	15	0	0	0	15
133 Other	46	0	0	0	46
<b>Total</b>	<b>\$1,035</b>	<b>\$3,701</b>	<b>\$29,795</b>	<b>\$22,415</b>	<b>\$56,946</b>

**Barry County, Michigan**  
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**101-175 ADMINISTRATION**  
**Nature and Extent of Service**

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

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

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

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

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

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

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

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**A. Department Costs**

**Dept:3 101-175 Administration**

Description		Amount	General Admin	County Coordination	Financial Reporting / Accounting	Risk Management	Computer Operations	Personnel Management
<b>Personnel Costs</b>								
Salaries	S1	221,584	18,990	100,134	66,542	12,165	6,559	17,195
Salary % Split			8.57%	45.19%	30.03%	5.49%	2.96%	7.76%
Benefits	S	96,970	8,310	43,821	29,120	5,324	2,870	7,525
Subtotal - Personnel Costs		318,554	27,300	143,955	95,662	17,489	9,429	24,720
<b>Services &amp; Supplies Cost</b>								
727-000 Office Supplies	S	455	39	205	137	25	13	35
729-000 Postage	S	237	20	107	71	13	7	18
807-000 Dues-Subscriptions	S	380	33	172	114	21	11	29
851-000 Telephone & Fax	S	1,802	154	814	541	99	53	140
861-000 Travel	S	34	3	15	10	2	1	3
957-000 Employee Training	S	165	14	75	50	9	5	13
966-000 Software Maintenance	S	447	38	202	134	25	13	35
Subtotal - Services & Supplies		3,519	302	1,590	1,057	193	104	273
<b>Department Cost Total</b>		322,073	27,602	145,545	96,719	17,682	9,533	24,993
<b>Adjustments to Cost</b>								
Subtotal - Adjustments		0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		322,073	27,602	145,545	96,719	17,682	9,533	24,993
General Admin Distribution			(27,602)	13,642	9,066	1,657	894	2,343
<b>Grand Total</b>		<b>\$322,073</b>		<b>\$159,187</b>	<b>\$105,784</b>	<b>\$19,339</b>	<b>\$10,427</b>	<b>\$27,336</b>

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

**Dept:3 101-175 Administration**

Department	First Incoming	Second Incoming	County Coordination	Financial Reporting / Accounting	Risk Management	Computer Operations	Personnel Management
1 Courthouse	\$1,618	\$8	\$804	\$534	\$98	\$53	\$138
Subtotal - Building Depreciation	1,618	8	804	534	98	53	138
3 County Coordination	0	1,508	745	495	91	49	128
3 Financial Reporting / Accounting	0	1,556	769	511	93	50	132
3 Computer Operations	0	197	97	65	12	6	17
3 Personnel Management	0	275	136	90	17	9	23
Subtotal - 101-175 Administration	0	3,535	1,747	1,161	212	114	300
4 Specific Service	0	30,281	14,967	9,946	1,818	980	2,570
Subtotal - 101-211 Legal Counsel	0	30,281	14,967	9,946	1,818	980	2,570
5 Payroll / Fringe	0	843	417	277	51	27	72
5 Accounting	0	410	203	135	25	13	35
Subtotal - 101-215 Clerk	0	1,254	620	412	75	41	106
6 Data Processing Support	0	5,224	2,582	1,716	314	169	443
Subtotal - 101-243 Land Information S	0	5,224	2,582	1,716	314	169	443
7 General Fund Revenues	0	4,307	2,129	1,415	259	139	366
Subtotal - 101-253 Treasurer	0	4,307	2,129	1,415	259	139	366
8 Courthouse	0	14,047	6,943	4,614	843	455	1,192
Subtotal - 101-265/266 Buildings & Gri	0	14,047	6,943	4,614	843	455	1,192
9 Copier Service Leases & Maint	0	303	150	100	18	10	26
9 Audit	0	256	126	84	15	8	22
9 Cost Plan	0	797	394	262	48	26	68
9 Accounting	0	298	147	98	18	10	25
9 Human Resource Admin	0	105	52	34	6	3	9
9 OPEB Valuation	0	156	77	51	9	5	13
Subtotal - 101-299 Miscellaneous	0	1,915	946	629	115	62	163
10 Courthouse Security	0	4,927	2,435	1,618	296	160	418
Subtotal - 101-334 Court Security	0	4,927	2,435	1,618	296	160	418
11 General Liability	0	282	139	93	17	9	24



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

**Dept:3 101-175 Administration**

Department	First Incoming	Second Incoming	County Coordination	Financial Reporting / Accounting	Risk Management	Computer Operations	Personnel Management
11 Public Officials	\$0	\$581	\$287	\$191	\$35	\$19	\$49
11 Employee Benefits	0	513	254	168	31	17	44
11 Retirement Fund	0	7,471	3,692	2,454	449	242	634
Subtotal - 101-865 Insurance	0	8,847	4,373	2,906	531	286	751
12 Courthouse	0	1,623	802	533	97	53	138
Subtotal - 101-865-1 Property Insurance	0	1,623	802	533	97	53	138
13 Computer Services	0	4,555	2,251	1,496	273	147	387
Subtotal - 637 Data Processing	0	4,555	2,251	1,496	273	147	387
<b>Total Incoming</b>	1,618	80,523	40,599	26,979	4,932	2,659	6,972
<b>C. Total Allocated</b>		\$404,214	\$199,786	\$132,763	\$24,271	\$13,086	\$34,307
			49.43%	32.84%	6.00%	3.24%	8.49%

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County Coordination Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	322,072	0.94%	\$1,508	\$0	\$1,508	\$0	\$1,508
4 101-211 Legal Counsel	102,314	0.30%	479	0	479	120	599
5 101-215 Clerk	596,889	1.75%	2,794	0	2,794	702	3,496
6 101-243 Land Information Services	390,267	1.14%	1,827	0	1,827	459	2,286
7 101-253 Treasurer	243,338	0.71%	1,139	0	1,139	286	1,425
8 101-265/266 Buildings & Grounds	828,308	2.42%	3,877	0	3,877	974	4,851
9 101-299 Miscellaneous	262,912	0.77%	1,231	0	1,231	309	1,540
10 101-334 Court Security	107,756	0.32%	504	0	504	127	631
11 101-865 Insurance	408,526	1.20%	1,912	0	1,912	480	2,392
13 637 Data Processing	231,028	0.68%	1,081	0	1,081	272	1,353
14 101-101 Bd of Commissioners	202,565	0.59%	948	0	948	238	1,186
15 101-140 Trial Court Criminal & Civil	1,300,121	3.80%	6,086	0	6,086	1,528	7,614
16 101-147 Jury Board	5,157	0.02%	24	0	24	6	30
17 101-148 Family Division	828,567	2.42%	3,878	0	3,878	974	4,852
18 101-151 Adult Probation	8,425	0.02%	39	0	39	10	49
19 101-191 Elections	113,936	0.33%	533	0	533	134	667
20 101-225 Equalization	251,638	0.74%	1,178	0	1,178	296	1,474
21 101-229 Prosecutor / Crime Victim	840,046	2.46%	3,932	0	3,932	987	4,920
23 101-230 Extraditions	731	0.00%	3	0	3	1	4
24 101-236 Register of Deeds	223,828	0.65%	1,048	0	1,048	263	1,311
25 101-254 Tax Tribunal	19,865	0.06%	93	0	93	23	116
26 101-257 Co-Op Extension	123,516	0.36%	578	0	578	145	723
27 101-275 Drain Commissioner	204,521	0.60%	957	0	957	240	1,198
28 101-280 Soil Conservation	32,500	0.10%	152	0	152	38	190
29 101-301 Sheriff's Dept	3,303,376	9.66%	15,463	0	15,463	3,883	19,346
31 101-331 Marine Law	117,903	0.34%	552	0	552	139	690
32 101-333 Road Patrol	102,560	0.30%	480	0	480	121	601
33 101-351 Jail	2,318,984	6.78%	10,855	0	10,855	2,726	13,581
34 101-355 Sheriff-Animal Control	88,459	0.26%	414	0	414	104	518
35 101-400 Planning	283,632	0.83%	1,328	0	1,328	333	1,661
36 101-426 Emergency Management	136,782	0.40%	640	0	640	161	801
37 101-430 Animal Control	418,395	1.22%	1,958	0	1,958	492	2,450
38 101-441 DPW	49,640	0.15%	232	0	232	58	291
40 101-601 Health	449,212	1.31%	2,103	0	2,103	528	2,631
41 101-631 Substance Abuse	76,880	0.22%	360	0	360	90	450
43 101-681 Veterans Burial	25,500	0.07%	119	0	119	30	149
44 101-682 Veterans Counselor	39,264	0.11%	184	0	184	46	230
45 101-689 Soldiers & Sailors	5,218	0.02%	24	0	24	6	31
46 101-999 Appropriations	140,585	0.41%	658	0	658	165	823
48 205 Central Dispatch	1,799,335	5.26%	8,422	0	8,422	2,115	10,537
49 208 Charlton Park Fund	571,335	1.67%	2,674	0	2,674	672	3,346
50 215 Friend of the Court	1,164,979	3.41%	5,453	0	5,453	1,369	6,822

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County Coordination Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 227 Animal Shelter TNR Grant 2015	5,391	0.02%	\$25	\$0	\$25	\$6	\$32
54 228 Solid Waste	29,045	0.08%	136	0	136	34	170
55 229 Two Seven Oh Inc TNR	14,039	0.04%	66	0	66	17	82
56 232 Animal Shelter Donations	21,157	0.06%	99	0	99	25	124
57 233 Barry Comm Resource Net	2,856	0.01%	13	0	13	3	17
58 236 Remonumentation Fund	74,451	0.22%	348	0	348	88	436
61 248 Building Rehab Fund	192,795	0.56%	902	0	902	227	1,129
62 249 Capital Replacement	82,731	0.24%	387	0	387	97	484
63 250 Park & Rec Fund	75,724	0.22%	354	0	354	89	443
64 252 Co Agriculture Preserve	22,872	0.07%	107	0	107	27	134
66 255 EDC	140,585	0.41%	658	0	658	165	823
67 256 ROD Automation	47,862	0.14%	224	0	224	56	280
68 259 Local Corr Officer	1,360	0.00%	6	0	6	2	8
69 260 Victims Services	1,941	0.01%	9	0	9	2	11
70 261 Indigent Defense	555,000	1.62%	2,598	0	2,598	652	3,250
71 264 Concealed Pistol Licensing	9,224	0.03%	43	0	43	11	54
74 267 Crime Victim Rights	67,168	0.20%	314	0	314	79	393
75 269 Law Library	19,908	0.06%	93	0	93	23	117
76 275 Comm on Aging	1,705,289	4.99%	7,982	0	7,982	2,005	9,987
77 276 CDBG	52,043	0.15%	244	0	244	61	305
78 277 Middleville Police Serv	284,675	0.83%	1,333	0	1,333	335	1,667
79 281 Swift & Sure Sanctions	145,124	0.42%	679	0	679	171	850
80 282 56B Sobriety Court	135,678	0.40%	635	0	635	159	795
81 283 Comm Corrections	91,876	0.27%	430	0	430	108	538
82 285 Adult Drug Court	161,052	0.47%	754	0	754	189	943
84 287 Mich Justice Training	5,203	0.02%	24	0	24	6	30
85 290 Social Welfare	6,559	0.02%	31	0	31	8	38
86 292-992 Child Care Fund	699,623	2.05%	3,275	0	3,275	822	4,097
87 292-664 CC Wrap Around	107,401	0.31%	503	0	503	126	629
88 292-665 CC Juv Drug Ct	11,531	0.03%	54	0	54	14	68
89 292-668 CC Juv Justice	94,608	0.28%	443	0	443	111	554
90 295 Airport Fund	501,404	1.47%	2,347	0	2,347	589	2,936
93 352 FOC Ren Debt Relocations	82,313	0.24%	385	0	385	97	482
100 360 TM Bldg Auth 2012 Debt	391,238	1.14%	1,831	0	1,831	460	2,291
102 368 Thornapple Manor	1,569,538	4.59%	7,347	0	7,347	1,845	9,192
112 588 Transit Fund	1,574,915	4.61%	7,372	0	7,372	1,851	9,223
113 595 Commissary	152,111	0.45%	712	0	712	179	891
114 660 Telephone	44,613	0.13%	209	0	209	52	261
115 661 Vehicle Fund	206,207	0.60%	965	0	965	242	1,208
116 676 Worker's Comp Fund	154,398	0.45%	723	0	723	181	904
117 677 Health Ins. Fund	2,126,414	6.22%	9,953	0	9,953	2,500	12,453
118 678 Disability Fund	71,147	0.21%	333	0	333	84	417

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**County Coordination Allocations**

**Dept:3 101-175 Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
119 680 Fringe Benefit Fund	62,430	0.18%	\$292	\$0	\$292	\$73	\$366
120 681 Life Ins. Fund	57,061	0.17%	267	0	267	67	334
121 682 Retirement Fund	3,355,961	9.82%	15,709	0	15,709	3,945	19,654
122 683 Dental/Optical	58,761	0.17%	275	0	275	69	344
123 684 Unemployment	10,571	0.03%	49	0	49	12	62
132 Mental Health	154,500	0.45%	723	0	723	182	905
<b>Subtotal</b>	<b>34,179,218</b>	<b>100.00%</b>	<b>159,987</b>	<b>0</b>	<b>159,987</b>	<b>39,799</b>	<b>199,786</b>
Direct Bills					0		0
<b>Total</b>					<b>\$159,987</b>		<b>\$199,786</b>

Basis Units: Dollar Value of Expenditures  
Source: Annual Audit

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Financial Reporting / Accounting Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	330	1.46%	\$1,556	\$0	\$1,556	\$0	\$1,556
4 101-211 Legal Counsel	59	0.26%	278	0	278	70	348
5 101-215 Clerk	385	1.71%	1,815	0	1,815	458	2,273
6 101-243 Land Information Services	264	1.17%	1,245	0	1,245	314	1,559
7 101-253 Treasurer	325	1.44%	1,532	0	1,532	387	1,919
8 101-265/266 Buildings & Grounds	1,179	5.23%	5,558	0	5,558	1,403	6,962
9 101-299 Miscellaneous	160	0.71%	754	0	754	190	945
10 101-334 Court Security	155	0.69%	731	0	731	184	915
11 101-865 Insurance	8	0.04%	38	0	38	10	47
13 637 Data Processing	206	0.91%	971	0	971	245	1,216
14 101-101 Bd of Commissioners	258	1.14%	1,216	0	1,216	307	1,523
15 101-140 Trial Court Criminal & Civil	848	3.76%	3,998	0	3,998	1,009	5,007
16 101-147 Jury Board	29	0.13%	137	0	137	35	171
17 101-148 Family Division	756	3.35%	3,564	0	3,564	900	4,464
18 101-151 Adult Probation	89	0.39%	420	0	420	106	526
19 101-191 Elections	72	0.32%	339	0	339	86	425
20 101-225 Equalization	336	1.49%	1,584	0	1,584	400	1,984
21 101-229 Prosecutor / Crime Victim	449	1.99%	2,117	0	2,117	534	2,651
23 101-230 Extraditions	1	0.00%	5	0	5	1	6
24 101-236 Register of Deeds	363	1.61%	1,711	0	1,711	432	2,143
25 101-254 Tax Tribunal	5	0.02%	24	0	24	6	30
26 101-257 Co-Op Extension	13	0.06%	61	0	61	15	77
27 101-275 Drain Commissioner	340	1.51%	1,603	0	1,603	405	2,008
28 101-280 Soil Conservation	4	0.02%	19	0	19	5	24
29 101-301 Sheriff's Dept	846	3.75%	3,988	0	3,988	1,007	4,995
31 101-331 Marine Law	175	0.78%	825	0	825	208	1,033
32 101-333 Road Patrol	316	1.40%	1,490	0	1,490	376	1,866
33 101-351 Jail	1,168	5.18%	5,506	0	5,506	1,390	6,897
34 101-355 Sheriff-Animal Control	308	1.37%	1,452	0	1,452	367	1,819
35 101-400 Planning	409	1.81%	1,928	0	1,928	487	2,415
36 101-426 Emergency Management	394	1.75%	1,857	0	1,857	469	2,326
37 101-430 Animal Control	572	2.54%	2,697	0	2,697	681	3,377
38 101-441 DPW	13	0.06%	61	0	61	15	77
40 101-601 Health	4	0.02%	19	0	19	5	24
41 101-631 Substance Abuse	3	0.01%	14	0	14	4	18
42 101-648 Medical Examiners	12	0.05%	57	0	57	14	71
43 101-681 Veterans Burial	42	0.19%	198	0	198	50	248
44 101-682 Veterans Counselor	54	0.24%	255	0	255	64	319
45 101-689 Soldiers & Sailors	6	0.03%	28	0	28	7	35
46 101-999 Appropriations	61	0.27%	288	0	288	73	360
47 201 Road Commission	88	0.39%	415	0	415	105	520
48 205 Central Dispatch	974	4.32%	4,592	0	4,592	1,159	5,751

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Financial Reporting / Accounting Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 208 Charlton Park Fund	921	4.08%	\$4,342	\$0	\$4,342	\$1,096	\$5,438
50 215 Friend of the Court	404	1.79%	1,905	0	1,905	481	2,385
53 227 Animal Shelter TNR Grant 2015	24	0.11%	113	0	113	29	142
54 228 Solid Waste	79	0.35%	372	0	372	94	466
55 229 Two Seven Oh Inc TNR	17	0.08%	80	0	80	20	100
56 232 Animal Shelter Donations	23	0.10%	108	0	108	27	136
57 233 Barry Comm Resource Net	8	0.04%	38	0	38	10	47
58 236 Remonumentation Fund	200	0.89%	943	0	943	238	1,181
61 248 Building Rehab Fund	41	0.18%	193	0	193	49	242
62 249 Capital Replacement	8	0.04%	38	0	38	10	47
63 250 Park & Rec Fund	251	1.11%	1,183	0	1,183	299	1,482
64 252 Co Agriculture Preserve	9	0.04%	42	0	42	11	53
65 253 Master Land Use Prog	1	0.00%	5	0	5	1	6
66 255 EDC	1	0.00%	5	0	5	1	6
67 256 ROD Automation	160	0.71%	754	0	754	190	945
68 259 Local Corr Officer	3	0.01%	14	0	14	4	18
69 260 Victims Services	11	0.05%	52	0	52	13	65
70 261 Indigent Defense	473	2.10%	2,230	0	2,230	563	2,793
71 264 Concealed Pistol Licensing	114	0.51%	537	0	537	136	673
74 267 Crime Victim Rights	241	1.07%	1,136	0	1,136	287	1,423
75 269 Law Library	50	0.22%	236	0	236	60	295
76 275 Comm on Aging	1,148	5.09%	5,412	0	5,412	1,366	6,779
77 276 CDBG	44	0.20%	207	0	207	52	260
78 277 Middleville Police Serv	316	1.40%	1,490	0	1,490	376	1,866
79 281 Swift & Sure Sanctions	364	1.61%	1,716	0	1,716	433	2,149
80 282 56B Sobriety Court	388	1.72%	1,829	0	1,829	462	2,291
81 283 Comm Corrections	331	1.47%	1,560	0	1,560	394	1,954
82 285 Adult Drug Court	393	1.74%	1,853	0	1,853	468	2,321
84 287 Mich Justice Training	7	0.03%	33	0	33	8	41
85 290 Social Welfare	13	0.06%	61	0	61	15	77
86 292-992 Child Care Fund	458	2.03%	2,159	0	2,159	545	2,704
87 292-664 CC Wrap Around	337	1.49%	1,589	0	1,589	401	1,990
88 292-665 CC Juv Drug Ct	201	0.89%	948	0	948	239	1,187
89 292-668 CC Juv Justice	286	1.27%	1,348	0	1,348	340	1,689
90 295 Airport Fund	268	1.19%	1,263	0	1,263	319	1,582
93 352 FOC Ren Debt Relocations	4	0.02%	19	0	19	5	24
94 354 Yankee Springs Water	3	0.01%	14	0	14	4	18
95 355 Middleville Water Debt	7	0.03%	33	0	33	8	41
96 356 Middleville Water Debt 2016	7	0.03%	33	0	33	8	41
97 357 Fawn Lake Sewer	4	0.02%	19	0	19	5	24
98 358 Yankee Spring	3	0.01%	14	0	14	4	18
99 359 Finkbeiner/Crain Debt	4	0.02%	19	0	19	5	24

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Financial Reporting / Accounting Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100 360 TM Bldg Auth 2012 Debt	4	0.02%	\$19	\$0	\$19	\$5	\$24
101 361 Rd Comm Series '16 Debt Svc	3	0.01%	14	0	14	4	18
102 368 Thornapple Manor	9	0.04%	42	0	42	11	53
105 377 Leach & Middle Lake	3	0.01%	14	0	14	4	18
106 378 Little Thornapple 2019 Debt	15	0.07%	71	0	71	18	89
107 478 Litte Thornapple 2019 Construct	1	0.00%	5	0	5	1	6
108 506 - 511, 513 - 515 Delinquent Taxes	36	0.16%	170	0	170	43	213
109 512 Thornapple Manor Fund	83	0.37%	391	0	391	99	490
110 516 100% Tax Payment	11	0.05%	52	0	52	13	65
111 517 Foreclosure Fund	4	0.02%	19	0	19	5	24
112 588 Transit Fund	806	3.57%	3,800	0	3,800	959	4,759
113 595 Commissary	287	1.27%	1,353	0	1,353	342	1,695
114 660 Telephone	37	0.16%	174	0	174	44	218
115 661 Vehicle Fund	30	0.13%	141	0	141	36	177
116 676 Worker's Comp Fund	12	0.05%	57	0	57	14	71
117 677 Health Ins. Fund	149	0.66%	702	0	702	177	880
118 678 Disability Fund	211	0.94%	995	0	995	251	1,246
119 680 Fringe Benefit Fund	8	0.04%	38	0	38	10	47
120 681 Life Ins. Fund	14	0.06%	66	0	66	17	83
121 682 Retirement Fund	45	0.20%	212	0	212	54	266
122 683 Dental/Optical	169	0.75%	797	0	797	201	998
123 684 Unemployment	4	0.02%	19	0	19	5	24
126 801 Drain Fund	814	3.61%	3,838	0	3,838	969	4,806
127 804 Drain Maint	49	0.22%	231	0	231	58	289
129 843 Gun Lake Weed Assess	24	0.11%	113	0	113	29	142
130 851 Drain Debt	2	0.01%	9	0	9	2	12
131 852 Algonquin Lake Maintenance Fun	9	0.04%	42	0	42	11	53
133 Other	8	0.04%	38	0	38	10	47
<b>Subtotal</b>	22,551	100.00%	106,316	0	106,316	26,448	132,763
Direct Bills					0		0
<b>Total</b>					<b>\$106,316</b>		<b>\$132,763</b>
Basis Units: Expenditure Transactions							
Source: Expenditure Transaction Detail							

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**Risk Management Allocations**

**Dept:3 101-175 Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 101-865 Insurance	1	100.00%	\$19,436	\$0	\$19,436	\$4,835	\$24,271
<b>Subtotal</b>	1	100.00%	19,436	0	19,436	4,835	24,271
Direct Bills					0		0
<b>Total</b>					<b>\$19,436</b>		<b>\$24,271</b>

Basis Units: Direct to Insurance  
Source:



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**Computer Operations Allocations**

**Dept:3 101-175 Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	4	1.88%	\$197	\$0	\$197	\$0	\$197
5 101-215 Clerk	12	5.63%	590	0	590	150	740
6 101-243 Land Information Services	23	10.80%	1,132	0	1,132	287	1,418
7 101-253 Treasurer	3	1.41%	148	0	148	37	185
8 101-265/266 Buildings & Grounds	2	0.94%	98	0	98	25	123
10 101-334 Court Security	1	0.47%	49	0	49	12	62
14 101-101 Bd of Commissioners	1	0.47%	49	0	49	12	62
15 101-140 Trial Court Criminal & Civil	25	11.74%	1,230	0	1,230	312	1,542
17 101-148 Family Division	8	3.76%	394	0	394	100	493
20 101-225 Equalization	5	2.35%	246	0	246	62	308
22 Prosecutor DP	10	4.69%	492	0	492	125	617
24 101-236 Register of Deeds	8	3.76%	394	0	394	100	493
27 101-275 Drain Commissioner	2	0.94%	98	0	98	25	123
29 101-301 Sheriff's Dept	20	9.39%	984	0	984	249	1,233
31 101-331 Marine Law	1	0.47%	49	0	49	12	62
33 101-351 Jail	14	6.57%	689	0	689	175	863
34 101-355 Sheriff-Animal Control	1	0.47%	49	0	49	12	62
35 101-400 Planning	3	1.41%	148	0	148	37	185
37 101-430 Animal Control	3	1.41%	148	0	148	37	185
49 208 Charlton Park Fund	4	1.88%	197	0	197	50	247
51 Friend of the Court - DP	20	9.39%	984	0	984	249	1,233
53 227 Animal Shelter TNR Grant 2015	1	0.47%	49	0	49	12	62
70 261 Indigent Defense	3	1.41%	148	0	148	37	185
74 267 Crime Victim Rights	1	0.47%	49	0	49	12	62
76 275 Comm on Aging	14	6.57%	689	0	689	175	863
78 277 Middleville Police Serv	1	0.47%	49	0	49	12	62
79 281 Swift & Sure Sanctions	1	0.47%	49	0	49	12	62
80 282 56B Sobriety Court	2	0.94%	98	0	98	25	123
82 285 Adult Drug Court	3	1.41%	148	0	148	37	185
86 292-992 Child Care Fund	4	1.88%	197	0	197	50	247
87 292-664 CC Wrap Around	1	0.47%	49	0	49	12	62
89 292-668 CC Juv Justice	1	0.47%	49	0	49	12	62
112 588 Transit Fund	11	5.16%	541	0	541	137	678
<b>Subtotal</b>	213	100.00%	10,479	0	10,479	2,607	13,086
Direct Bills					0		0
<b>Total</b>					<b>\$10,479</b>		<b>\$13,086</b>

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

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**Personnel Management Allocations**

**Dept:3 101-175 Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.45	1.00%	\$275	\$0	\$275	\$0	\$275
5 101-215 Clerk	7.46	3.05%	838	0	838	211	1,049
6 101-243 Land Information Services	4.00	1.64%	449	0	449	113	562
7 101-253 Treasurer	3.00	1.23%	337	0	337	85	422
8 101-265/266 Buildings & Grounds	5.88	2.41%	661	0	661	166	827
10 101-334 Court Security	4.41	1.80%	496	0	496	125	620
14 101-101 Bd of Commissioners	4.03	1.65%	453	0	453	114	567
15 101-140 Trial Court Criminal & Civil	15.69	6.42%	1,763	0	1,763	443	2,206
17 101-148 Family Division	6.59	2.70%	741	0	741	186	927
20 101-225 Equalization	2.68	1.10%	301	0	301	76	377
21 101-229 Prosecutor / Crime Victim	8.00	3.27%	899	0	899	226	1,125
24 101-236 Register of Deeds	3.00	1.23%	337	0	337	85	422
27 101-275 Drain Commissioner	2.46	1.01%	276	0	276	69	346
29 101-301 Sheriff's Dept	34.64	14.17%	3,893	0	3,893	978	4,871
31 101-331 Marine Law	2.69	1.10%	302	0	302	76	378
32 101-333 Road Patrol	1.00	0.41%	112	0	112	28	141
33 101-351 Jail	24.23	9.91%	2,723	0	2,723	684	3,407
34 101-355 Sheriff-Animal Control	1.00	0.41%	112	0	112	28	141
35 101-400 Planning	3.00	1.23%	337	0	337	85	422
36 101-426 Emergency Management	1.00	0.41%	112	0	112	28	141
37 101-430 Animal Control	3.14	1.28%	353	0	353	89	442
48 205 Central Dispatch	19.27	7.88%	2,165	0	2,165	544	2,710
49 208 Charlton Park Fund	5.40	2.21%	607	0	607	152	759
50 215 Friend of the Court	14.34	5.87%	1,611	0	1,611	405	2,016
58 236 Remonumentation Fund	0.46	0.19%	52	0	52	13	65
63 250 Park & Rec Fund	0.85	0.35%	96	0	96	24	120
70 261 Indigent Defense	2.05	0.84%	230	0	230	58	288
71 264 Concealed Pistol Licensing	0.08	0.03%	9	0	9	2	11
74 267 Crime Victim Rights	1.00	0.41%	112	0	112	28	141
76 275 Comm on Aging	27.69	11.33%	3,112	0	3,112	782	3,893
78 277 Middleville Police Serv	3.00	1.23%	337	0	337	85	422
79 281 Swift & Sure Sanctions	1.55	0.63%	174	0	174	44	218
80 282 56B Sobriety Court	1.25	0.51%	140	0	140	35	176
81 283 Comm Corrections	0.65	0.27%	73	0	73	18	91
82 285 Adult Drug Court	1.55	0.63%	174	0	174	44	218
86 292-992 Child Care Fund	2.42	0.99%	272	0	272	68	340
87 292-664 CC Wrap Around	1.18	0.48%	133	0	133	33	166
88 292-665 CC Juv Drug Ct	0.16	0.07%	18	0	18	5	22
89 292-668 CC Juv Justice	1.00	0.41%	112	0	112	28	141
112 588 Transit Fund	20.23	8.27%	2,273	0	2,273	571	2,845

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**Personnel Management Allocations**

**Dept:3 101-175 Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	244.48	100.00%	27,473	0	27,473	6,834	34,307
Direct Bills					0		0
<b>Total</b>					<b>\$27,473</b>		<b>\$34,307</b>
Basis Units: Full-Time Equivalents (FTEs)							
Source: County Payroll							

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**Allocation Summary**

**Dept:3 101-175 Administration**

Department	County Coordination	Financial Reporting / Accounting	Risk Management	Computer Operations	Personnel Management	Total
3 101-175 Administration	\$1,508	\$1,556	\$0	\$197	\$275	\$3,535
4 101-211 Legal Counsel	599	348	0	0	0	948
5 101-215 Clerk	3,496	2,273	0	740	1,049	7,558
6 101-243 Land Information Services	2,286	1,559	0	1,418	562	5,825
7 101-253 Treasurer	1,425	1,919	0	185	422	3,951
8 101-265/266 Buildings & Grounds	4,851	6,962	0	123	827	12,763
9 101-299 Miscellaneous	1,540	945	0	0	0	2,484
10 101-334 Court Security	631	915	0	62	620	2,228
11 101-865 Insurance	2,392	47	24,271	0	0	26,711
13 637 Data Processing	1,353	1,216	0	0	0	2,569
14 101-101 Bd of Commissioners	1,186	1,523	0	62	567	3,338
15 101-140 Trial Court Criminal & Civil	7,614	5,007	0	1,542	2,206	16,369
16 101-147 Jury Board	30	171	0	0	0	201
17 101-148 Family Division	4,852	4,464	0	493	927	10,736
18 101-151 Adult Probation	49	526	0	0	0	575
19 101-191 Elections	667	425	0	0	0	1,092
20 101-225 Equalization	1,474	1,984	0	308	377	4,143
21 101-229 Prosecutor / Crime Victim	4,920	2,651	0	0	1,125	8,696
22 Prosecutor DP	0	0	0	617	0	617
23 101-230 Extraditions	4	6	0	0	0	10
24 101-236 Register of Deeds	1,311	2,143	0	493	422	4,369
25 101-254 Tax Tribunal	116	30	0	0	0	146
26 101-257 Co-Op Extension	723	77	0	0	0	800
27 101-275 Drain Commissioner	1,198	2,008	0	123	346	3,675
28 101-280 Soil Conservation	190	24	0	0	0	214
29 101-301 Sheriff's Dept	19,346	4,995	0	1,233	4,871	30,445
31 101-331 Marine Law	690	1,033	0	62	378	2,164
32 101-333 Road Patrol	601	1,866	0	0	141	2,607
33 101-351 Jail	13,581	6,897	0	863	3,407	24,748
34 101-355 Sheriff-Animal Control	518	1,819	0	62	141	2,539
35 101-400 Planning	1,661	2,415	0	185	422	4,683
36 101-426 Emergency Management	801	2,326	0	0	141	3,268
37 101-430 Animal Control	2,450	3,377	0	185	442	6,454
38 101-441 DPW	291	77	0	0	0	367
40 101-601 Health	2,631	24	0	0	0	2,654
41 101-631 Substance Abuse	450	18	0	0	0	468
42 101-648 Medical Examiners	0	71	0	0	0	71
43 101-681 Veterans Burial	149	248	0	0	0	397
44 101-682 Veterans Counselor	230	319	0	0	0	549
45 101-689 Soldiers & Sailors	31	35	0	0	0	66
46 101-999 Appropriations	823	360	0	0	0	1,183

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**Allocation Summary**

**Dept:3 101-175 Administration**

Department	County Coordination	Financial Reporting / Accounting	Risk Management	Computer Operations	Personnel Management	Total
47 201 Road Commission	\$0	\$520	\$0	\$0	\$0	\$520
48 205 Central Dispatch	10,537	5,751	0	0	2,710	18,998
49 208 Charlton Park Fund	3,346	5,438	0	247	759	9,790
50 215 Friend of the Court	6,822	2,385	0	0	2,016	11,224
51 Friend of the Court - DP	0	0	0	1,233	0	1,233
53 227 Animal Shelter TNR Grant 2015	32	142	0	62	0	235
54 228 Solid Waste	170	466	0	0	0	637
55 229 Two Seven Oh Inc TNR	82	100	0	0	0	183
56 232 Animal Shelter Donations	124	136	0	0	0	260
57 233 Barry Comm Resource Net	17	47	0	0	0	64
58 236 Remonumentation Fund	436	1,181	0	0	65	1,682
61 248 Building Rehab Fund	1,129	242	0	0	0	1,371
62 249 Capital Replacement	484	47	0	0	0	532
63 250 Park & Rec Fund	443	1,482	0	0	120	2,045
64 252 Co Agriculture Preserve	134	53	0	0	0	187
65 253 Master Land Use Prog	0	6	0	0	0	6
66 255 EDC	823	6	0	0	0	829
67 256 ROD Automation	280	945	0	0	0	1,225
68 259 Local Corr Officer	8	18	0	0	0	26
69 260 Victims Services	11	65	0	0	0	76
70 261 Indigent Defense	3,250	2,793	0	185	288	6,516
71 264 Concealed Pistol Licensing	54	673	0	0	11	738
74 267 Crime Victim Rights	393	1,423	0	62	141	2,019
75 269 Law Library	117	295	0	0	0	412
76 275 Comm on Aging	9,987	6,779	0	863	3,893	21,522
77 276 CDBG	305	260	0	0	0	565
78 277 Middleville Police Serv	1,667	1,866	0	62	422	4,017
79 281 Swift & Sure Sanctions	850	2,149	0	62	218	3,279
80 282 56B Sobriety Court	795	2,291	0	123	176	3,385
81 283 Comm Corrections	538	1,954	0	0	91	2,584
82 285 Adult Drug Court	943	2,321	0	185	218	3,667
84 287 Mich Justice Training	30	41	0	0	0	72
85 290 Social Welfare	38	77	0	0	0	115
86 292-992 Child Care Fund	4,097	2,704	0	247	340	7,389
87 292-664 CC Wrap Around	629	1,990	0	62	166	2,846
88 292-665 CC Juv Drug Ct	68	1,187	0	0	22	1,277
89 292-668 CC Juv Justice	554	1,689	0	62	141	2,445
90 295 Airport Fund	2,936	1,582	0	0	0	4,519
93 352 FOC Ren Debt Relocations	482	24	0	0	0	506
94 354 Yankee Springs Water	0	18	0	0	0	18
95 355 Middleville Water Debt	0	41	0	0	0	41

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**Allocation Summary**

**Dept:3 101-175 Administration**

Department	County Coordination	Financial Reporting / Accounting	Risk Management	Computer Operations	Personnel Management	Total
96 356 Middleville Water Debt 2016	\$0	\$41	\$0	\$0	\$0	\$41
97 357 Fawn Lake Sewer	0	24	0	0	0	24
98 358 Yankee Spring	0	18	0	0	0	18
99 359 Finkbeiner/Crain Debt	0	24	0	0	0	24
100 360 TM Bldg Auth 2012 Debt	2,291	24	0	0	0	2,315
101 361 Rd Comm Series '16 Debt Svc	0	18	0	0	0	18
102 368 Thornapple Manor	9,192	53	0	0	0	9,245
105 377 Leach & Middle Lake	0	18	0	0	0	18
106 378 Little Thornapple 2019 Debt	0	89	0	0	0	89
107 478 Litte Thornapple 2019 Construct	0	6	0	0	0	6
108 506 - 511, 513 - 515 Delinquent Taxes	0	213	0	0	0	213
109 512 Thornapple Manor Fund	0	490	0	0	0	490
110 516 100% Tax Payment	0	65	0	0	0	65
111 517 Foreclosure Fund	0	24	0	0	0	24
112 588 Transit Fund	9,223	4,759	0	678	2,845	17,505
113 595 Commissary	891	1,695	0	0	0	2,585
114 660 Telephone	261	218	0	0	0	480
115 661 Vehicle Fund	1,208	177	0	0	0	1,385
116 676 Worker's Comp Fund	904	71	0	0	0	975
117 677 Health Ins. Fund	12,453	880	0	0	0	13,333
118 678 Disability Fund	417	1,246	0	0	0	1,663
119 680 Fringe Benefit Fund	366	47	0	0	0	413
120 681 Life Ins. Fund	334	83	0	0	0	417
121 682 Retirement Fund	19,654	266	0	0	0	19,919
122 683 Dental/Optical	344	998	0	0	0	1,342
123 684 Unemployment	62	24	0	0	0	86
126 801 Drain Fund	0	4,806	0	0	0	4,806
127 804 Drain Maint	0	289	0	0	0	289
129 843 Gun Lake Weed Assess	0	142	0	0	0	142
130 851 Drain Debt	0	12	0	0	0	12
131 852 Algonquin Lake Maintenance Fun	0	53	0	0	0	53
132 Mental Health	905	0	0	0	0	905
133 Other	0	47	0	0	0	47
<b>Total</b>	<b>\$199,786</b>	<b>\$132,763</b>	<b>\$24,271</b>	<b>\$13,086</b>	<b>\$34,307</b>	<b>\$404,214</b>

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**101-211 LEGAL SERVICES**  
**Nature and Extent of Service**

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

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

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

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

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**A. Department Costs**

**Dept:4 101-211 Legal Counsel**

Description		Amount	General Admin	Labor Counsel	Specific Service
<hr/>					
Personnel Costs					
Salaries	S	0	0	0	0
Salary % Split			.00%	.00%	.00%
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
<hr/>					
Services & Supplies Cost					
806-100 Other Legal Fees	P	63,112	0	0	63,112
806-110 Labor Counsel	P	39,247	0	39,247	0
Audit adjustment	P	(46)	(46)	0	0
Subtotal - Services & Supplies		102,314	(46)	39,247	63,112
<hr/>					
<b>Department Cost Total</b>		102,314	(46)	39,247	63,112
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<hr/>					
<b>Total Costs After Adjustments</b>		102,314	(46)	39,247	63,112
<hr/>					
General Admin Distribution			46	(18)	(28)
<hr/>					
<b>Grand Total</b>		<u>\$102,314</u>		<u>\$39,230</u>	<u>\$63,084</u>



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

**Dept:4 101-211 Legal Counsel**

Department	First Incoming	Second Incoming	Labor Counsel	Specific Service
3 County Coordination	\$479	\$120	\$230	\$369
3 Financial Reporting / Accounting	278	70	134	215
Subtotal - 101-175 Administration	757	190	363	584
5 Accounting	0	73	28	45
Subtotal - 101-215 Clerk	0	73	28	45
7 General Fund Revenues	0	770	295	475
Subtotal - 101-253 Treasurer	0	770	295	475
9 Audit	0	81	31	50
9 Cost Plan	0	319	122	197
9 Accounting	0	53	20	33
Subtotal - 101-299 Miscellaneous	0	453	174	280
11 General Liability	0	90	34	55
Subtotal - 101-865 Insurance	0	90	34	55
<b>Total Incoming</b>	757	1,577	895	1,439
<b>C. Total Allocated</b>		\$104,648	\$40,125	\$64,523
		38.34%	61.66%	

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**Labor Counsel Allocations**

**Dept:4 101-211 Legal Counsel**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-215 Clerk	5	3.97%	\$1,568	\$0	\$1,568	\$24	\$1,592
6 101-243 Land Information Services	3	2.38%	941	0	941	14	955
7 101-253 Treasurer	2	1.59%	627	0	627	10	637
8 101-265/266 Buildings & Grounds	5	3.97%	1,568	0	1,568	24	1,592
15 101-140 Trial Court Criminal & Civil	11	8.73%	3,450	0	3,450	53	3,503
17 101-148 Family Division	9	7.14%	2,823	0	2,823	43	2,866
20 101-225 Equalization	2	1.59%	627	0	627	10	637
21 101-229 Prosecutor / Crime Victim	6	4.76%	1,882	0	1,882	29	1,911
24 101-236 Register of Deeds	2	1.59%	627	0	627	10	637
27 101-275 Drain Commissioner	2	1.59%	627	0	627	10	637
29 101-301 Sheriff's Dept	30	23.81%	9,410	0	9,410	144	9,554
33 101-351 Jail	17	13.49%	5,332	0	5,332	82	5,414
35 101-400 Planning	2	1.59%	627	0	627	10	637
37 101-430 Animal Control	1	0.79%	314	0	314	5	318
48 205 Central Dispatch	11	8.73%	3,450	0	3,450	53	3,503
50 215 Friend of the Court	12	9.52%	3,764	0	3,764	58	3,821
70 261 Indigent Defense	2	1.59%	627	0	627	10	637
79 281 Swift & Sure Sanctions	4	3.17%	1,255	0	1,255	19	1,274
<b>Subtotal</b>	126	100.00%	39,520	0	39,520	605	40,125
Direct Bills					0		0
<b>Total</b>					<b>\$39,520</b>		<b>\$40,125</b>

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

**Barry County, Michigan**  
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**Specific Service Allocations**

**Dept:4 101-211 Legal Counsel**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	30,072.38	47.65%	\$30,281	\$0	\$30,281	\$0	\$30,281
11 101-865 Insurance	64.00	0.10%	64	0	64	2	66
27 101-275 Drain Commissioner	20,468.00	32.43%	20,610	0	20,610	602	21,213
33 101-351 Jail	10,178.00	16.13%	10,249	0	10,249	299	10,548
133 Other	2,330.00	3.69%	2,346	0	2,346	69	2,415
<b>Subtotal</b>	63,112.38	100.00%	63,551	0	63,551	972	64,523
Direct Bills					0		0
<b>Total</b>					<b>\$63,551</b>		<b>\$64,523</b>

Basis Units: Dollar Value of Legal Services by Dept

Source: Invoice Detail

**Barry County, Michigan**  
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**Allocation Summary**

**Dept:4 101-211 Legal Counsel**

Department	Labor Counsel	Specific Service	Total
3 101-175 Administration	\$0	\$30,281	\$30,281
5 101-215 Clerk	1,592	0	1,592
6 101-243 Land Information Services	955	0	955
7 101-253 Treasurer	637	0	637
8 101-265/266 Buildings & Grounds	1,592	0	1,592
11 101-865 Insurance	0	66	66
15 101-140 Trial Court Criminal & Civil	3,503	0	3,503
17 101-148 Family Division	2,866	0	2,866
20 101-225 Equalization	637	0	637
21 101-229 Prosecutor / Crime Victim	1,911	0	1,911
24 101-236 Register of Deeds	637	0	637
27 101-275 Drain Commissioner	637	21,213	21,849
29 101-301 Sheriff's Dept	9,554	0	9,554
33 101-351 Jail	5,414	10,548	15,962
35 101-400 Planning	637	0	637
37 101-430 Animal Control	318	0	318
48 205 Central Dispatch	3,503	0	3,503
50 215 Friend of the Court	3,821	0	3,821
70 261 Indigent Defense	637	0	637
79 281 Swift & Sure Sanctions	1,274	0	1,274
133 Other	0	2,415	2,415
<b>Total</b>	<b>\$40,125</b>	<b>\$64,523</b>	<b>\$104,648</b>

**Barry County, Michigan**  
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**101-215 COUNTY CLERK**  
**Nature and Extent of Service**

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

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

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

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

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

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

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

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

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

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**A. Department Costs**

Dept:5 101-215 Clerk

Description		Amount	General Admin	Payroll / Fringe	Accounting	Gen. Govt
<hr/>						
Personnel Costs						
Salaries	S1	337,168	35,436	41,606	13,858	246,267
Salary % Split			10.51%	12.34%	4.11%	73.04%
Benefits	S	169,510	17,816	20,918	6,967	123,810
Subtotal - Personnel Costs		506,678	53,252	62,524	20,824	370,077
<hr/>						
Services & Supplies Cost						
727-000 Office Supplies	S	13,697	1,440	1,690	563	10,005
729-000 Postage	S	6,979	734	861	287	5,098
807-000 Dues-Subscriptions	S	350	37	43	14	256
851-000 Telephone & Fax	S	2,201	231	272	90	1,608
934-000 Office Equipment Repairs & M	S	832	87	103	34	608
966-000 Software Maintenance	S	66,152	6,953	8,163	2,719	48,318
Subtotal - Services & Supplies		90,212	9,481	11,132	3,708	65,891
<hr/>						
<b>Department Cost Total</b>		596,890	62,733	73,656	24,532	435,968
<hr/>						
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
<hr/>						
<b>Total Costs After Adjustments</b>		596,890	62,733	73,656	24,532	435,968
<hr/>						
General Admin Distribution			(62,733)	8,650	2,881	51,202
<hr/>						
<b>Grand Total</b>		<b>\$596,890</b>		<b>\$82,307</b>	<b>\$27,413</b>	<b>\$487,170</b>
<hr/>						
not allocated						

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

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

Dept:5 101-215 Clerk

Department	First Incoming	Second Incoming	Payroll / Fringe	Accounting	Gen. Govt
1 Courthouse	\$2,807	\$13	\$389	\$130	\$2,302
Subtotal - Building Depreciation	2,807	13	389	130	2,302
2 Dept. Specific Equip.	3,017	34	421	140	2,490
Subtotal - Equipment Depreciation	3,017	34	421	140	2,490
3 County Coordination	2,794	702	482	161	2,853
3 Financial Reporting / Accounting	1,815	458	313	104	1,855
3 Computer Operations	590	150	102	34	604
3 Personnel Management	838	211	145	48	856
Subtotal - 101-175 Administration	6,038	1,520	1,042	347	6,169
4 Labor Counsel	1,568	24	220	73	1,300
Subtotal - 101-211 Legal Counsel	1,568	24	220	73	1,300
5 Payroll / Fringe	0	2,568	354	118	2,096
5 Accounting	0	479	66	22	391
Subtotal - 101-215 Clerk	0	3,047	420	140	2,487
6 Data Processing Support	0	15,672	2,161	720	12,792
Subtotal - 101-243 Land Information S	0	15,672	2,161	720	12,792
7 General Fund Revenues	0	5,025	693	231	4,101
Subtotal - 101-253 Treasurer	0	5,025	693	231	4,101
8 Courthouse	0	24,367	3,360	1,119	19,888
Subtotal - 101-265/266 Buildings & Gri	0	24,367	3,360	1,119	19,888
9 Copier Service Leases & Maint	0	924	127	42	754
9 Audit	0	474	65	22	386
9 Cost Plan	0	478	66	22	390
9 Accounting	0	348	48	16	284
9 Human Resource Admin	0	318	44	15	260
9 OPEB Valuation	0	474	65	22	387
Subtotal - 101-299 Miscellaneous	0	3,016	416	139	2,462
10 Courthouse Security	0	8,547	1,179	393	6,976



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

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

Dept:5 101-215 Clerk

Department	First Incoming	Second Incoming	Payroll / Fringe	Accounting	Gen. Govt
Subtotal - 101-334 Court Security	\$0	\$8,547	\$1,179	\$393	\$6,976
11 General Liability	0	523	72	24	427
11 Public Officials	0	1,770	244	81	1,445
11 Employee Benefits	0	1,562	215	72	1,275
11 Retirement Fund	0	22,748	3,137	1,045	18,566
Subtotal - 101-865 Insurance	0	26,602	3,668	1,222	21,712
12 Courthouse	0	2,816	388	129	2,298
Subtotal - 101-865-1 Property Insurance	0	2,816	388	129	2,298
13 Computer Services	0	13,664	1,884	628	11,152
13 Dept Specific Equipment	0	918	127	42	749
Subtotal - 637 Data Processing	0	14,582	2,011	670	11,901
<b>Total Incoming</b>	13,430	105,265	16,367	5,451	96,877
<b>C. Total Allocated</b>		<b>\$715,585</b>	<b>\$98,674</b>	<b>\$32,865</b>	<b>\$584,047</b>
			13.79%	4.59%	81.62%

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

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Payroll / Fringe Allocations

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.45	1.00%	\$843	\$0	\$843	\$0	\$843
5 101-215 Clerk	7.46	3.05%	2,568	0	2,568	0	2,568
6 101-243 Land Information Services	4.00	1.64%	1,377	0	1,377	248	1,624
7 101-253 Treasurer	3.00	1.23%	1,033	0	1,033	186	1,218
8 101-265/266 Buildings & Grounds	5.88	2.41%	2,024	0	2,024	364	2,388
10 101-334 Court Security	4.41	1.80%	1,518	0	1,518	273	1,791
14 101-101 Bd of Commissioners	4.03	1.65%	1,387	0	1,387	249	1,637
15 101-140 Trial Court Criminal & Civil	15.69	6.42%	5,401	0	5,401	971	6,372
17 101-148 Family Division	6.59	2.70%	2,269	0	2,269	408	2,676
20 101-225 Equalization	2.68	1.10%	923	0	923	166	1,088
21 101-229 Prosecutor / Crime Victim	8.00	3.27%	2,754	0	2,754	495	3,249
24 101-236 Register of Deeds	3.00	1.23%	1,033	0	1,033	186	1,218
27 101-275 Drain Commissioner	2.46	1.01%	847	0	847	152	999
29 101-301 Sheriff's Dept	34.64	14.17%	11,924	0	11,924	2,144	14,068
31 101-331 Marine Law	2.69	1.10%	926	0	926	166	1,092
32 101-333 Road Patrol	1.00	0.41%	344	0	344	62	406
33 101-351 Jail	24.23	9.91%	8,341	0	8,341	1,499	9,840
34 101-355 Sheriff-Animal Control	1.00	0.41%	344	0	344	62	406
35 101-400 Planning	3.00	1.23%	1,033	0	1,033	186	1,218
36 101-426 Emergency Management	1.00	0.41%	344	0	344	62	406
37 101-430 Animal Control	3.14	1.28%	1,081	0	1,081	194	1,275
48 205 Central Dispatch	19.27	7.88%	6,633	0	6,633	1,192	7,826
49 208 Charlton Park Fund	5.40	2.21%	1,859	0	1,859	334	2,193
50 215 Friend of the Court	14.34	5.87%	4,936	0	4,936	887	5,824
58 236 Remonumentation Fund	0.46	0.19%	158	0	158	28	187
63 250 Park & Rec Fund	0.85	0.35%	293	0	293	53	345
70 261 Indigent Defense	2.05	0.84%	706	0	706	127	833
71 264 Concealed Pistol Licensing	0.08	0.03%	28	0	28	5	32
74 267 Crime Victim Rights	1.00	0.41%	344	0	344	62	406
76 275 Comm on Aging	27.69	11.33%	9,532	0	9,532	1,713	11,245
78 277 Middleville Police Serv	3.00	1.23%	1,033	0	1,033	186	1,218
79 281 Swift & Sure Sanctions	1.55	0.63%	534	0	534	96	629
80 282 56B Sobriety Court	1.25	0.51%	430	0	430	77	508
81 283 Comm Corrections	0.65	0.27%	224	0	224	40	264
82 285 Adult Drug Court	1.55	0.63%	534	0	534	96	629
86 292-992 Child Care Fund	2.42	0.99%	833	0	833	150	983
87 292-664 CC Wrap Around	1.18	0.48%	406	0	406	73	479
88 292-665 CC Juv Drug Ct	0.16	0.07%	55	0	55	10	65
89 292-668 CC Juv Justice	1.00	0.41%	344	0	344	62	406
112 588 Transit Fund	20.23	8.27%	6,964	0	6,964	1,252	8,216

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

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**Payroll / Fringe Allocations**

**Dept:5 101-215 Clerk**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	244.48	100.00%	84,159	0	84,159	14,515	98,674
Direct Bills					0		0
<b>Total</b>					<b>\$84,159</b>		<b>\$98,674</b>
Basis Units: Full-Time Equivalents (FTEs)							
Source: County Payroll							

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

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Accounting Allocations

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	330	1.46%	\$410	\$0	\$410	\$0	\$410
4 101-211 Legal Counsel	59	0.26%	73	0	73	0	73
5 101-215 Clerk	385	1.71%	479	0	479	0	479
6 101-243 Land Information Services	264	1.17%	328	0	328	59	387
7 101-253 Treasurer	325	1.44%	404	0	404	72	476
8 101-265/266 Buildings & Grounds	1,179	5.23%	1,465	0	1,465	262	1,727
9 101-299 Miscellaneous	160	0.71%	199	0	199	36	234
10 101-334 Court Security	155	0.69%	193	0	193	34	227
11 101-865 Insurance	8	0.04%	10	0	10	2	12
13 637 Data Processing	206	0.91%	256	0	256	46	302
14 101-101 Bd of Commissioners	258	1.14%	321	0	321	57	378
15 101-140 Trial Court Criminal & Civil	848	3.76%	1,054	0	1,054	188	1,242
16 101-147 Jury Board	29	0.13%	36	0	36	6	42
17 101-148 Family Division	756	3.35%	940	0	940	168	1,108
18 101-151 Adult Probation	89	0.39%	111	0	111	20	130
19 101-191 Elections	72	0.32%	89	0	89	16	105
20 101-225 Equalization	336	1.49%	418	0	418	75	492
21 101-229 Prosecutor / Crime Victim	449	1.99%	558	0	558	100	658
23 101-230 Extraditions	1	0.00%	1	0	1	0	1
24 101-236 Register of Deeds	363	1.61%	451	0	451	81	532
25 101-254 Tax Tribunal	5	0.02%	6	0	6	1	7
26 101-257 Co-Op Extension	13	0.06%	16	0	16	3	19
27 101-275 Drain Commissioner	340	1.51%	423	0	423	75	498
28 101-280 Soil Conservation	4	0.02%	5	0	5	1	6
29 101-301 Sheriff's Dept	846	3.75%	1,052	0	1,052	188	1,239
31 101-331 Marine Law	175	0.78%	218	0	218	39	256
32 101-333 Road Patrol	316	1.40%	393	0	393	70	463
33 101-351 Jail	1,168	5.18%	1,452	0	1,452	259	1,711
34 101-355 Sheriff-Animal Control	308	1.37%	383	0	383	68	451
35 101-400 Planning	409	1.81%	508	0	508	91	599
36 101-426 Emergency Management	394	1.75%	490	0	490	87	577
37 101-430 Animal Control	572	2.54%	711	0	711	127	838
38 101-441 DPW	13	0.06%	16	0	16	3	19
40 101-601 Health	4	0.02%	5	0	5	1	6
41 101-631 Substance Abuse	3	0.01%	4	0	4	1	4
42 101-648 Medical Examiners	12	0.05%	15	0	15	3	18
43 101-681 Veterans Burial	42	0.19%	52	0	52	9	62
44 101-682 Veterans Counselor	54	0.24%	67	0	67	12	79
45 101-689 Soldiers & Sailors	6	0.03%	7	0	7	1	9
46 101-999 Appropriations	61	0.27%	76	0	76	14	89
47 201 Road Commission	88	0.39%	109	0	109	20	129
48 205 Central Dispatch	974	4.32%	1,211	0	1,211	216	1,427

**Barry County, Michigan**  
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Accounting Allocations

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 208 Charlton Park Fund	921	4.08%	\$1,145	\$0	\$1,145	\$204	\$1,349
50 215 Friend of the Court	404	1.79%	502	0	502	90	592
53 227 Animal Shelter TNR Grant 2015	24	0.11%	30	0	30	5	35
54 228 Solid Waste	79	0.35%	98	0	98	18	116
55 229 Two Seven Oh Inc TNR	17	0.08%	21	0	21	4	25
56 232 Animal Shelter Donations	23	0.10%	29	0	29	5	34
57 233 Barry Comm Resource Net	8	0.04%	10	0	10	2	12
58 236 Remonumentation Fund	200	0.89%	249	0	249	44	293
61 248 Building Rehab Fund	41	0.18%	51	0	51	9	60
62 249 Capital Replacement	8	0.04%	10	0	10	2	12
63 250 Park & Rec Fund	251	1.11%	312	0	312	56	368
64 252 Co Agriculture Preserve	9	0.04%	11	0	11	2	13
65 253 Master Land Use Prog	1	0.00%	1	0	1	0	1
66 255 EDC	1	0.00%	1	0	1	0	1
67 256 ROD Automation	160	0.71%	199	0	199	36	234
68 259 Local Corr Officer	3	0.01%	4	0	4	1	4
69 260 Victims Services	11	0.05%	14	0	14	2	16
70 261 Indigent Defense	473	2.10%	588	0	588	105	693
71 264 Concealed Pistol Licensing	114	0.51%	142	0	142	25	167
74 267 Crime Victim Rights	241	1.07%	300	0	300	54	353
75 269 Law Library	50	0.22%	62	0	62	11	73
76 275 Comm on Aging	1,148	5.09%	1,427	0	1,427	255	1,682
77 276 CDBG	44	0.20%	55	0	55	10	64
78 277 Middleville Police Serv	316	1.40%	393	0	393	70	463
79 281 Swift & Sure Sanctions	364	1.61%	452	0	452	81	533
80 282 56B Sobriety Court	388	1.72%	482	0	482	86	568
81 283 Comm Corrections	331	1.47%	411	0	411	73	485
82 285 Adult Drug Court	393	1.74%	488	0	488	87	576
84 287 Mich Justice Training	7	0.03%	9	0	9	2	10
85 290 Social Welfare	13	0.06%	16	0	16	3	19
86 292-992 Child Care Fund	458	2.03%	569	0	569	102	671
87 292-664 CC Wrap Around	337	1.49%	419	0	419	75	494
88 292-665 CC Juv Drug Ct	201	0.89%	250	0	250	45	294
89 292-668 CC Juv Justice	286	1.27%	355	0	355	63	419
90 295 Airport Fund	268	1.19%	333	0	333	59	393
93 352 FOC Ren Debt Relocations	4	0.02%	5	0	5	1	6
94 354 Yankee Springs Water	3	0.01%	4	0	4	1	4
95 355 Middleville Water Debt	7	0.03%	9	0	9	2	10
96 356 Middleville Water Debt 2016	7	0.03%	9	0	9	2	10
97 357 Fawn Lake Sewer	4	0.02%	5	0	5	1	6
98 358 Yankee Spring	3	0.01%	4	0	4	1	4
99 359 Finkbeiner/Crain Debt	4	0.02%	5	0	5	1	6

**Barry County, Michigan**  
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**Accounting Allocations**

**Dept:5 101-215 Clerk**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100 360 TM Bldg Auth 2012 Debt	4	0.02%	\$5	\$0	\$5	\$1	\$6
101 361 Rd Comm Series '16 Debt Svc	3	0.01%	4	0	4	1	4
102 368 Thornapple Manor	9	0.04%	11	0	11	2	13
105 377 Leach & Middle Lake	3	0.01%	4	0	4	1	4
106 378 Little Thornapple 2019 Debt	15	0.07%	19	0	19	3	22
107 478 Litte Thornapple 2019 Construct	1	0.00%	1	0	1	0	1
108 506 - 511, 513 - 515 Delinquent Taxes	36	0.16%	45	0	45	8	53
109 512 Thornapple Manor Fund	83	0.37%	103	0	103	18	122
110 516 100% Tax Payment	11	0.05%	14	0	14	2	16
111 517 Foreclosure Fund	4	0.02%	5	0	5	1	6
112 588 Transit Fund	806	3.57%	1,002	0	1,002	179	1,181
113 595 Commissary	287	1.27%	357	0	357	64	420
114 660 Telephone	37	0.16%	46	0	46	8	54
115 661 Vehicle Fund	30	0.13%	37	0	37	7	44
116 676 Worker's Comp Fund	12	0.05%	15	0	15	3	18
117 677 Health Ins. Fund	149	0.66%	185	0	185	33	218
118 678 Disability Fund	211	0.94%	262	0	262	47	309
119 680 Fringe Benefit Fund	8	0.04%	10	0	10	2	12
120 681 Life Ins. Fund	14	0.06%	17	0	17	3	21
121 682 Retirement Fund	45	0.20%	56	0	56	10	66
122 683 Dental/Optical	169	0.75%	210	0	210	38	248
123 684 Unemployment	4	0.02%	5	0	5	1	6
126 801 Drain Fund	814	3.61%	1,012	0	1,012	181	1,192
127 804 Drain Maint	49	0.22%	61	0	61	11	72
129 843 Gun Lake Weed Assess	24	0.11%	30	0	30	5	35
130 851 Drain Debt	2	0.01%	2	0	2	0	3
131 852 Algonquin Lake Maintenance Fun	9	0.04%	11	0	11	2	13
133 Other	8	0.04%	10	0	10	2	12
<b>Subtotal</b>	22,551	100.00%	28,030	0	28,030	4,835	32,865
Direct Bills					0		0
<b>Total</b>					<b>\$28,030</b>		<b>\$32,865</b>

Basis Units: Expenditure Transactions  
Source: Expenditure Transaction Detail

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**Allocation Summary**

**Dept:5 101-215 Clerk**

Department	Payroll / Fringe	Accounting	Gen. Govt	Total
3 101-175 Administration	\$843	\$410	\$0	\$1,254
4 101-211 Legal Counsel	0	73	0	73
5 101-215 Clerk	2,568	479	0	3,047
6 101-243 Land Information Services	1,624	387	0	2,011
7 101-253 Treasurer	1,218	476	0	1,694
8 101-265/266 Buildings & Grounds	2,388	1,727	0	4,115
9 101-299 Miscellaneous	0	234	0	234
10 101-334 Court Security	1,791	227	0	2,018
11 101-865 Insurance	0	12	0	12
13 637 Data Processing	0	302	0	302
14 101-101 Bd of Commissioners	1,637	378	0	2,015
15 101-140 Trial Court Criminal & Civil	6,372	1,242	0	7,614
16 101-147 Jury Board	0	42	0	42
17 101-148 Family Division	2,676	1,108	0	3,784
18 101-151 Adult Probation	0	130	0	130
19 101-191 Elections	0	105	0	105
20 101-225 Equalization	1,088	492	0	1,581
21 101-229 Prosecutor / Crime Victim	3,249	658	0	3,907
23 101-230 Extraditions	0	1	0	1
24 101-236 Register of Deeds	1,218	532	0	1,750
25 101-254 Tax Tribunal	0	7	0	7
26 101-257 Co-Op Extension	0	19	0	19
27 101-275 Drain Commissioner	999	498	0	1,497
28 101-280 Soil Conservation	0	6	0	6
29 101-301 Sheriff's Dept	14,068	1,239	0	15,307
31 101-331 Marine Law	1,092	256	0	1,349
32 101-333 Road Patrol	406	463	0	869
33 101-351 Jail	9,840	1,711	0	11,551
34 101-355 Sheriff-Animal Control	406	451	0	857
35 101-400 Planning	1,218	599	0	1,818
36 101-426 Emergency Management	406	577	0	983
37 101-430 Animal Control	1,275	838	0	2,113
38 101-441 DPW	0	19	0	19
40 101-601 Health	0	6	0	6
41 101-631 Substance Abuse	0	4	0	4
42 101-648 Medical Examiners	0	18	0	18
43 101-681 Veterans Burial	0	62	0	62
44 101-682 Veterans Counselor	0	79	0	79
45 101-689 Soldiers & Sailors	0	9	0	9
46 101-999 Appropriations	0	89	0	89
47 201 Road Commission	0	129	0	129

**Barry County, Michigan**  
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**Allocation Summary**

**Dept:5 101-215 Clerk**

Department	Payroll / Fringe	Accounting	Gen. Govt	Total
48 205 Central Dispatch	\$7,826	\$1,427	\$0	\$9,253
49 208 Charlton Park Fund	2,193	1,349	0	3,542
50 215 Friend of the Court	5,824	592	0	6,416
53 227 Animal Shelter TNR Grant 2015	0	35	0	35
54 228 Solid Waste	0	116	0	116
55 229 Two Seven Oh Inc TNR	0	25	0	25
56 232 Animal Shelter Donations	0	34	0	34
57 233 Barry Comm Resource Net	0	12	0	12
58 236 Remonumentation Fund	187	293	0	480
61 248 Building Rehab Fund	0	60	0	60
62 249 Capital Replacement	0	12	0	12
63 250 Park & Rec Fund	345	368	0	713
64 252 Co Agriculture Preserve	0	13	0	13
65 253 Master Land Use Prog	0	1	0	1
66 255 EDC	0	1	0	1
67 256 ROD Automation	0	234	0	234
68 259 Local Corr Officer	0	4	0	4
69 260 Victims Services	0	16	0	16
70 261 Indigent Defense	833	693	0	1,525
71 264 Concealed Pistol Licensing	32	167	0	199
74 267 Crime Victim Rights	406	353	0	759
75 269 Law Library	0	73	0	73
76 275 Comm on Aging	11,245	1,682	0	12,927
77 276 CDBG	0	64	0	64
78 277 Middleville Police Serv	1,218	463	0	1,681
79 281 Swift & Sure Sanctions	629	533	0	1,163
80 282 56B Sobriety Court	508	568	0	1,076
81 283 Comm Corrections	264	485	0	749
82 285 Adult Drug Court	629	576	0	1,205
84 287 Mich Justice Training	0	10	0	10
85 290 Social Welfare	0	19	0	19
86 292-992 Child Care Fund	983	671	0	1,654
87 292-664 CC Wrap Around	479	494	0	973
88 292-665 CC Juv Drug Ct	65	294	0	359
89 292-668 CC Juv Justice	406	419	0	825
90 295 Airport Fund	0	393	0	393
93 352 FOC Ren Debt Relocations	0	6	0	6
94 354 Yankee Springs Water	0	4	0	4
95 355 Middleville Water Debt	0	10	0	10
96 356 Middleville Water Debt 2016	0	10	0	10
97 357 Fawn Lake Sewer	0	6	0	6



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**Allocation Summary**

Dept:5 101-215 Clerk

Department	Payroll / Fringe	Accounting	Gen. Govt	Total
98 358 Yankee Spring	\$0	\$4	\$0	\$4
99 359 Finkbeiner/Crain Debt	0	6	0	6
100 360 TM Bldg Auth 2012 Debt	0	6	0	6
101 361 Rd Comm Series '16 Debt Svc	0	4	0	4
102 368 Thornapple Manor	0	13	0	13
105 377 Leach & Middle Lake	0	4	0	4
106 378 Little Thornapple 2019 Debt	0	22	0	22
107 478 Litle Thornapple 2019 Construct	0	1	0	1
108 506 - 511, 513 - 515 Delinquent Taxes	0	53	0	53
109 512 Thornapple Manor Fund	0	122	0	122
110 516 100% Tax Payment	0	16	0	16
111 517 Foreclosure Fund	0	6	0	6
112 588 Transit Fund	8,216	1,181	0	9,396
113 595 Commissary	0	420	0	420
114 660 Telephone	0	54	0	54
115 661 Vehicle Fund	0	44	0	44
116 676 Worker's Comp Fund	0	18	0	18
117 677 Health Ins. Fund	0	218	0	218
118 678 Disability Fund	0	309	0	309
119 680 Fringe Benefit Fund	0	12	0	12
120 681 Life Ins. Fund	0	21	0	21
121 682 Retirement Fund	0	66	0	66
122 683 Dental/Optical	0	248	0	248
123 684 Unemployment	0	6	0	6
126 801 Drain Fund	0	1,192	0	1,192
127 804 Drain Maint	0	72	0	72
129 843 Gun Lake Weed Assess	0	35	0	35
130 851 Drain Debt	0	3	0	3
131 852 Algonquin Lake Maintenance Fun	0	13	0	13
133 Other	0	12	0	12
<b>Total</b>	<b>\$98,674</b>	<b>\$32,865</b>	<b>\$0</b>	<b>\$131,538</b>

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**101-243 LAND INFORMATION**  
**Nature and Extent of Service**

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

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

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

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

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

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**A. Department Costs**

Dept:6 101-243 Land Information Services

Description		Amount	General Admin	Data Processing Support	Gen Govt
<b>Personnel Costs</b>					
Salaries	S1	242,494	41,078	139,022	62,394
Salary % Split			16.94%	57.33%	25.73%
Benefits	S	145,642	24,672	83,497	37,474
Subtotal - Personnel Costs		388,136	65,750	222,518	99,867
<b>Services &amp; Supplies Cost</b>					
727-000 Office Supplies	S	944	160	541	243
851-000 Telephone & Fax	S	1,187	201	681	305
Subtotal - Services & Supplies		2,131	361	1,222	548
<b>Department Cost Total</b>		390,266	66,111	223,740	100,416
<b>Adjustments to Cost</b>					
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>		390,266	66,111	223,740	100,416
General Admin Distribution			(66,111)	45,631	20,480
<b>Grand Total</b>		<u>\$390,266</u>		<u>\$269,371</u>	<u>\$120,895</u>
				not allocated	

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

Dept:6 101-243 Land Information Services

Department	First Incoming	Second Incoming	Data Processing Support	Gen Govt
1 Tyden Center / Old Library	\$2,306	\$11	\$1,599	\$718
Subtotal - Building Depreciation	2,306	11	1,599	718
2 Vehicles	3,167	36	2,210	992
Subtotal - Equipment Depreciation	3,167	36	2,210	992
3 County Coordination	1,827	459	1,578	708
3 Financial Reporting / Accounting	1,245	314	1,076	483
3 Computer Operations	1,132	287	979	439
3 Personnel Management	449	113	388	174
Subtotal - 101-175 Administration	4,652	1,173	4,021	1,805
4 Labor Counsel	941	14	659	296
Subtotal - 101-211 Legal Counsel	941	14	659	296
5 Payroll / Fringe	1,377	248	1,121	503
5 Accounting	328	59	267	120
Subtotal - 101-215 Clerk	1,705	306	1,388	623
6 Data Processing Support	0	30,039	20,734	9,305
Subtotal - 101-243 Land Information S	0	30,039	20,734	9,305
7 General Fund Revenues	0	3,446	2,378	1,067
Subtotal - 101-253 Treasurer	0	3,446	2,378	1,067
8 Tyden Center / Old Library	0	4,171	2,879	1,292
Subtotal - 101-265/266 Buildings & Gri	0	4,171	2,879	1,292
9 Audit	0	310	214	96
9 Cost Plan	0	319	220	99
9 Accounting	0	239	165	74
9 Human Resource Admin	0	171	118	53
9 OPEB Valuation	0	254	175	79
Subtotal - 101-299 Miscellaneous	0	1,292	892	400
11 General Liability	0	342	236	106

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

Dept:6 101-243 Land Information Services

Department	First Incoming	Second Incoming	Data Processing Support	Gen Govt
11 Public Officials	\$0	\$949	\$655	\$294
11 Vehicle	0	966	667	299
11 Employee Benefits	0	837	578	259
11 Retirement Fund	0	12,197	8,419	3,778
Subtotal - 101-865 Insurance	0	15,292	10,555	4,737
12 Old Library	0	162	112	50
Subtotal - 101-865-1 Property Insurance	0	162	112	50
13 Computer Services	0	26,189	18,076	8,113
Subtotal - 637 Data Processing	0	26,189	18,076	8,113
<b>Total Incoming</b>	12,771	82,129	65,503	29,398
<b>C. Total Allocated</b>		\$485,167	\$334,874	\$150,293
			69.02%	30.98%

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**Data Processing Support Allocations**

Dept:6 101-243 Land Information Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	4	1.88%	\$5,224	\$0	\$5,224	\$0	\$5,224
5 101-215 Clerk	12	5.63%	15,672	0	15,672	0	15,672
6 101-243 Land Information Services	23	10.80%	30,039	0	30,039	0	30,039
7 101-253 Treasurer	3	1.41%	3,918	0	3,918	977	4,895
8 101-265/266 Buildings & Grounds	2	0.94%	2,612	0	2,612	652	3,264
10 101-334 Court Security	1	0.47%	1,306	0	1,306	326	1,632
14 101-101 Bd of Commissioners	1	0.47%	1,306	0	1,306	326	1,632
15 101-140 Trial Court Criminal & Civil	25	11.74%	32,651	0	32,651	8,145	40,796
17 101-148 Family Division	8	3.76%	10,448	0	10,448	2,606	13,055
20 101-225 Equalization	5	2.35%	6,530	0	6,530	1,629	8,159
22 Prosecutor DP	10	4.69%	13,060	0	13,060	3,258	16,318
24 101-236 Register of Deeds	8	3.76%	10,448	0	10,448	2,606	13,055
27 101-275 Drain Commissioner	2	0.94%	2,612	0	2,612	652	3,264
29 101-301 Sheriff's Dept	20	9.39%	26,121	0	26,121	6,516	32,637
31 101-331 Marine Law	1	0.47%	1,306	0	1,306	326	1,632
33 101-351 Jail	14	6.57%	18,285	0	18,285	4,561	22,846
34 101-355 Sheriff-Animal Control	1	0.47%	1,306	0	1,306	326	1,632
35 101-400 Planning	3	1.41%	3,918	0	3,918	977	4,895
37 101-430 Animal Control	3	1.41%	3,918	0	3,918	977	4,895
49 208 Charlton Park Fund	4	1.88%	5,224	0	5,224	1,303	6,527
51 Friend of the Court - DP	20	9.39%	26,121	0	26,121	6,516	32,637
53 227 Animal Shelter TNR Grant 2015	1	0.47%	1,306	0	1,306	326	1,632
70 261 Indigent Defense	3	1.41%	3,918	0	3,918	977	4,895
74 267 Crime Victim Rights	1	0.47%	1,306	0	1,306	326	1,632
76 275 Comm on Aging	14	6.57%	18,285	0	18,285	4,561	22,846
78 277 Middleville Police Serv	1	0.47%	1,306	0	1,306	326	1,632
79 281 Swift & Sure Sanctions	1	0.47%	1,306	0	1,306	326	1,632
80 282 56B Sobriety Court	2	0.94%	2,612	0	2,612	652	3,264
82 285 Adult Drug Court	3	1.41%	3,918	0	3,918	977	4,895
86 292-992 Child Care Fund	4	1.88%	5,224	0	5,224	1,303	6,527
87 292-664 CC Wrap Around	1	0.47%	1,306	0	1,306	326	1,632
89 292-668 CC Juv Justice	1	0.47%	1,306	0	1,306	326	1,632
112 588 Transit Fund	11	5.16%	14,366	0	14,366	3,584	17,950
<b>Subtotal</b>	213	100.00%	278,186	0	278,186	56,688	334,874
Direct Bills					0		0
<b>Total</b>					<b>\$278,186</b>		<b>\$334,874</b>

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

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**Allocation Summary**

**Dept:6 101-243 Land Information Services**

Department	Data Processing Support	Gen Govt	Total
3 101-175 Administration	\$5,224	\$0	\$5,224
5 101-215 Clerk	15,672	0	15,672
6 101-243 Land Information Services	30,039	0	30,039
7 101-253 Treasurer	4,895	0	4,895
8 101-265/266 Buildings & Grounds	3,264	0	3,264
10 101-334 Court Security	1,632	0	1,632
14 101-101 Bd of Commissioners	1,632	0	1,632
15 101-140 Trial Court Criminal & Civil	40,796	0	40,796
17 101-148 Family Division	13,055	0	13,055
20 101-225 Equalization	8,159	0	8,159
22 Prosecutor DP	16,318	0	16,318
24 101-236 Register of Deeds	13,055	0	13,055
27 101-275 Drain Commissioner	3,264	0	3,264
29 101-301 Sheriff's Dept	32,637	0	32,637
31 101-331 Marine Law	1,632	0	1,632
33 101-351 Jail	22,846	0	22,846
34 101-355 Sheriff-Animal Control	1,632	0	1,632
35 101-400 Planning	4,895	0	4,895
37 101-430 Animal Control	4,895	0	4,895
49 208 Charlton Park Fund	6,527	0	6,527
51 Friend of the Court - DP	32,637	0	32,637
53 227 Animal Shelter TNR Grant 2015	1,632	0	1,632
70 261 Indigent Defense	4,895	0	4,895
74 267 Crime Victim Rights	1,632	0	1,632
76 275 Comm on Aging	22,846	0	22,846
78 277 Middleville Police Serv	1,632	0	1,632
79 281 Swift & Sure Sanctions	1,632	0	1,632
80 282 56B Sobriety Court	3,264	0	3,264
82 285 Adult Drug Court	4,895	0	4,895
86 292-992 Child Care Fund	6,527	0	6,527
87 292-664 CC Wrap Around	1,632	0	1,632
89 292-668 CC Juv Justice	1,632	0	1,632
112 588 Transit Fund	17,950	0	17,950
<b>Total</b>	<b>\$334,874</b>	<b>\$0</b>	<b>\$334,874</b>

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**101-253 COUNTY TREASURER**  
**Nature and Extent of Service**

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

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

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

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



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

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

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

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**A. Department Costs**

Dept:7 101-253 Treasurer

Description		Amount	General Admin	General Fund Revenues	Non-General Fund Revenues	Gen. Govt
<hr/>						
Personnel Costs						
Salaries	S1	152,444	0	89,561	39,955	22,928
Salary % Split			.00%	58.75%	26.21%	15.04%
Benefits	S	80,853	0	47,501	21,191	12,160
Subtotal - Personnel Costs		233,296	0	137,061	61,147	35,088
<hr/>						
Services & Supplies Cost						
727-000 Office Supplies	S	1,083	0	636	284	163
729-000 Postage	S	0	0	0	0	0
807-000 Dues-Subscriptions	S	200	0	118	52	30
851-000 Telephone & Fax	S	797	0	468	209	120
914-020 Tax Bond	P	2,941	0	0	0	2,941
966-000 Software Maintenance	S	5,021	0	2,950	1,316	755
618-010 Tax Certifications	S	(10,416)	0	(6,119)	(2,730)	(1,567)
618-020 Tax History Fees	S	(42)	0	(25)	(11)	(6)
618-030 Tax Search Fees	S	(135)	0	(79)	(35)	(20)
618-050 Other County Treasurer Servi S		(216)	0	(127)	(57)	(33)
Subtotal - Services & Supplies		(767)	0	(2,179)	(972)	2,383
<hr/>						
<b>Department Cost Total</b>		232,529	0	134,883	60,175	37,471
<hr/>						
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
<hr/>						
<b>Total Costs After Adjustments</b>		232,529	0	134,883	60,175	37,471
<hr/>						
General Admin Distribution			0	0	0	0
<hr/>						
<b>Grand Total</b>		<b>\$232,529</b>		<b>\$134,883</b>	<b>\$60,175</b>	<b>\$37,471</b>
<hr/>						
not allocated						

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

Dept:7 101-253 Treasurer

Department	First Incoming	Second Incoming	General Fund Revenues	Non-General Fund Revenues	Gen. Govt
1 Courthouse	\$1,420	\$7	\$838	\$374	\$215
1 Annex	90	0	53	24	14
Subtotal - Building Depreciation	1,509	7	891	397	228
3 County Coordination	1,139	286	837	374	214
3 Financial Reporting / Accounting	1,532	387	1,127	503	289
3 Computer Operations	148	37	109	48	28
3 Personnel Management	337	85	248	111	63
Subtotal - 101-175 Administration	3,156	795	2,321	1,036	594
4 Labor Counsel	627	10	374	167	96
Subtotal - 101-211 Legal Counsel	627	10	374	167	96
5 Payroll / Fringe	1,033	186	716	319	183
5 Accounting	404	72	280	125	72
Subtotal - 101-215 Clerk	1,437	258	995	444	255
6 Data Processing Support	3,918	977	2,876	1,283	736
Subtotal - 101-243 Land Information S	3,918	977	2,876	1,283	736
7 General Fund Revenues	0	4,242	2,492	1,112	638
Subtotal - 101-253 Treasurer	0	4,242	2,492	1,112	638
8 Courthouse	0	12,324	7,241	3,230	1,854
8 Annex	0	840	493	220	126
Subtotal - 101-265/266 Buildings & Gr	0	13,164	7,734	3,450	1,980
9 Copier Service Leases & Maint	0	371	218	97	56
9 Audit	0	193	113	51	29
9 Cost Plan	0	478	281	125	72
9 Accounting	0	294	173	77	44
9 Human Resource Admin	0	128	75	34	19
9 OPEB Valuation	0	191	112	50	29
Subtotal - 101-299 Miscellaneous	0	1,655	973	434	249
10 Courthouse Security	0	4,323	2,540	1,133	650

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

Dept:7 101-253 Treasurer

Department	First Incoming	Second Incoming	General Fund Revenues	Non-General Fund Revenues	Gen. Govt
Subtotal - 101-334 Court Security	\$0	\$4,323	\$2,540	\$1,133	\$650
11 General Liability	0	213	125	56	32
11 Public Officials	0	712	418	187	107
11 Employee Benefits	0	628	369	165	94
11 Retirement Fund	0	9,148	5,374	2,398	1,376
Subtotal - 101-865 Insurance	0	10,701	6,287	2,805	1,609
12 Courthouse	0	1,424	837	373	214
12 Annex	0	54	32	14	8
Subtotal - 101-865-1 Property Insurance	0	1,478	868	387	222
13 Computer Services	0	3,416	2,007	895	514
Subtotal - 637 Data Processing	0	3,416	2,007	895	514
<b>Total Incoming</b>	10,648	41,026	30,358	13,544	7,772
<b>C. Total Allocated</b>		\$284,202	\$165,241	\$73,719	\$45,243
			58.14%	25.94%	15.92%

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**General Fund Revenues Allocations**

**Dept:7 101-253 Treasurer**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	330	3.05%	\$4,307	\$0	\$4,307	\$0	\$4,307
4 101-211 Legal Counsel	59	0.55%	770	0	770	0	770
5 101-215 Clerk	385	3.56%	5,025	0	5,025	0	5,025
6 101-243 Land Information Services	264	2.44%	3,446	0	3,446	0	3,446
7 101-253 Treasurer	325	3.01%	4,242	0	4,242	0	4,242
8 101-265/266 Buildings & Grounds	1,179	10.90%	15,388	0	15,388	3,007	18,394
9 101-299 Miscellaneous	160	1.48%	2,088	0	2,088	408	2,496
10 101-334 Court Security	155	1.43%	2,023	0	2,023	395	2,418
11 101-865 Insurance	8	0.07%	104	0	104	20	125
14 101-101 Bd of Commissioners	258	2.39%	3,367	0	3,367	658	4,025
15 101-140 Trial Court Criminal & Civil	848	7.84%	11,068	0	11,068	2,163	13,230
16 101-147 Jury Board	29	0.27%	378	0	378	74	452
17 101-148 Family Division	756	6.99%	9,867	0	9,867	1,928	11,795
18 101-151 Adult Probation	89	0.82%	1,162	0	1,162	227	1,389
19 101-191 Elections	72	0.67%	940	0	940	184	1,123
20 101-225 Equalization	336	3.11%	4,385	0	4,385	857	5,242
21 101-229 Prosecutor / Crime Victim	449	4.15%	5,860	0	5,860	1,145	7,005
23 101-230 Extraditions	1	0.01%	13	0	13	3	16
24 101-236 Register of Deeds	363	3.36%	4,738	0	4,738	926	5,663
25 101-254 Tax Tribunal	5	0.05%	65	0	65	13	78
26 101-257 Co-Op Extension	13	0.12%	170	0	170	33	203
27 101-275 Drain Commissioner	340	3.14%	4,437	0	4,437	867	5,305
28 101-280 Soil Conservation	4	0.04%	52	0	52	10	62
29 101-301 Sheriff's Dept	846	7.82%	11,042	0	11,042	2,158	13,199
31 101-331 Marine Law	175	1.62%	2,284	0	2,284	446	2,730
32 101-333 Road Patrol	316	2.92%	4,124	0	4,124	806	4,930
33 101-351 Jail	1,168	10.80%	15,244	0	15,244	2,979	18,223
34 101-355 Sheriff-Animal Control	308	2.85%	4,020	0	4,020	785	4,805
35 101-400 Planning	409	3.78%	5,338	0	5,338	1,043	6,381
36 101-426 Emergency Management	394	3.64%	5,142	0	5,142	1,005	6,147
37 101-430 Animal Control	572	5.29%	7,465	0	7,465	1,459	8,924
38 101-441 DPW	13	0.12%	170	0	170	33	203
40 101-601 Health	4	0.04%	52	0	52	10	62
41 101-631 Substance Abuse	3	0.03%	39	0	39	8	47
42 101-648 Medical Examiners	12	0.11%	157	0	157	31	187
43 101-681 Veterans Burial	42	0.39%	548	0	548	107	655
44 101-682 Veterans Counselor	54	0.50%	705	0	705	138	842
45 101-689 Soldiers & Sailors	6	0.06%	78	0	78	15	94
46 101-999 Appropriations	61	0.56%	796	0	796	156	952
133 Other	3	0.03%	39	0	39	8	47

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**General Fund Revenues Allocations**

**Dept:7 101-253 Treasurer**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	10,814	100.00%	141,138	0	141,138	24,103	165,241
Direct Bills					0		0
<b>Total</b>					<b>\$141,138</b>		<b>\$165,241</b>
Basis Units: Expenditure Transactions							
Source: GL Detail							

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**Non-General Fund Revenues Allocations**

Dept:7 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 637 Data Processing	3	0.06%	\$39	\$0	\$39	\$7	\$45
47 201 Road Commission	105	2.14%	1,348	0	1,348	230	1,579
48 205 Central Dispatch	153	3.12%	1,965	0	1,965	336	2,300
49 208 Charlton Park Fund	115	2.35%	1,477	0	1,477	252	1,729
50 215 Friend of the Court	280	5.71%	3,596	0	3,596	614	4,210
53 227 Animal Shelter TNR Grant 2015	2	0.04%	26	0	26	4	30
54 228 Solid Waste	7	0.14%	90	0	90	15	105
55 229 Two Seven Oh Inc TNR	3	0.06%	39	0	39	7	45
56 232 Animal Shelter Donations	66	1.35%	848	0	848	145	992
57 233 Barry Comm Resource Net	29	0.59%	372	0	372	64	436
58 236 Remonumentation Fund	8	0.16%	103	0	103	18	120
59 244 Comm on Aging Building	16	0.33%	205	0	205	35	241
60 247 Thornapple Namor Depr Fund	80	1.63%	1,027	0	1,027	175	1,203
61 248 Building Rehab Fund	58	1.18%	745	0	745	127	872
62 249 Capital Replacement	2	0.04%	26	0	26	4	30
63 250 Park & Rec Fund	1	0.02%	13	0	13	2	15
64 252 Co Agriculture Preserve	1	0.02%	13	0	13	2	15
66 255 EDC	1	0.02%	13	0	13	2	15
67 256 ROD Automation	455	9.28%	5,843	0	5,843	998	6,841
68 259 Local Corr Officer	6	0.12%	77	0	77	13	90
69 260 Victims Services	14	0.29%	180	0	180	31	210
70 261 Indigent Defense	11	0.22%	141	0	141	24	165
71 264 Concealed Pistol Licensing	795	16.21%	10,210	0	10,210	1,744	11,953
73 266 Special Investigation	14	0.29%	180	0	180	31	210
74 267 Crime Victim Rights	6	0.12%	77	0	77	13	90
75 269 Law Library	4	0.08%	51	0	51	9	60
76 275 Comm on Aging	319	6.51%	4,097	0	4,097	700	4,796
77 276 CDBG	13	0.27%	167	0	167	29	195
78 277 Middleville Police Serv	19	0.39%	244	0	244	42	286
79 281 Swift & Sure Sanctions	112	2.28%	1,438	0	1,438	246	1,684
80 282 56B Sobriety Court	74	1.51%	950	0	950	162	1,113
81 283 Comm Corrections	23	0.47%	295	0	295	50	346
82 285 Adult Drug Court	147	3.00%	1,888	0	1,888	322	2,210
84 287 Mich Justice Training	2	0.04%	26	0	26	4	30
85 290 Social Welfare	11	0.22%	141	0	141	24	165
86 292-992 Child Care Fund	198	4.04%	2,543	0	2,543	434	2,977
88 292-665 CC Juv Drug Ct	2	0.04%	26	0	26	4	30
89 292-668 CC Juv Justice	1	0.02%	13	0	13	2	15
90 295 Airport Fund	476	9.71%	6,113	0	6,113	1,044	7,157
92 297 Diverted Felons	39	0.80%	501	0	501	86	586
109 512 Thornapple Manor Fund	533	10.87%	6,845	0	6,845	1,169	8,014
112 588 Transit Fund	284	5.79%	3,647	0	3,647	623	4,270

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**Non-General Fund Revenues Allocations**

Dept:7 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
114 660 Telephone	13	0.27%	\$167	\$0	\$167	\$29	\$195
115 661 Vehicle Fund	8	0.16%	103	0	103	18	120
116 676 Worker's Comp Fund	31	0.63%	398	0	398	68	466
117 677 Health Ins. Fund	90	1.84%	1,156	0	1,156	197	1,353
118 678 Disability Fund	32	0.65%	411	0	411	70	481
119 680 Fringe Benefit Fund	73	1.49%	937	0	937	160	1,098
120 681 Life Ins. Fund	89	1.82%	1,143	0	1,143	195	1,338
121 682 Retirement Fund	39	0.80%	501	0	501	86	586
122 683 Dental/Optical	5	0.10%	64	0	64	11	75
123 684 Unemployment	33	0.67%	424	0	424	72	496
133 Other	2	0.04%	26	0	26	4	30
<b>Subtotal</b>	4,903	100.00%	62,966	0	62,966	10,753	73,719
Direct Bills					0		0
<b>Total</b>					<b>\$62,966</b>		<b>\$73,719</b>

Basis Units: Revenue Transactions  
Source: GL Detail



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**Allocation Summary**

**Dept:7 101-253 Treasurer**

Department	General Fund Revenues	Non-General Fund Revenues	Gen. Govt	Total
3 101-175 Administration	\$4,307	\$0	\$0	\$4,307
4 101-211 Legal Counsel	770	0	0	770
5 101-215 Clerk	5,025	0	0	5,025
6 101-243 Land Information Services	3,446	0	0	3,446
7 101-253 Treasurer	4,242	0	0	4,242
8 101-265/266 Buildings & Grounds	18,394	0	0	18,394
9 101-299 Miscellaneous	2,496	0	0	2,496
10 101-334 Court Security	2,418	0	0	2,418
11 101-865 Insurance	125	0	0	125
13 637 Data Processing	0	45	0	45
14 101-101 Bd of Commissioners	4,025	0	0	4,025
15 101-140 Trial Court Criminal & Civil	13,230	0	0	13,230
16 101-147 Jury Board	452	0	0	452
17 101-148 Family Division	11,795	0	0	11,795
18 101-151 Adult Probation	1,389	0	0	1,389
19 101-191 Elections	1,123	0	0	1,123
20 101-225 Equalization	5,242	0	0	5,242
21 101-229 Prosecutor / Crime Victim	7,005	0	0	7,005
23 101-230 Extraditions	16	0	0	16
24 101-236 Register of Deeds	5,663	0	0	5,663
25 101-254 Tax Tribunal	78	0	0	78
26 101-257 Co-Op Extension	203	0	0	203
27 101-275 Drain Commissioner	5,305	0	0	5,305
28 101-280 Soil Conservation	62	0	0	62
29 101-301 Sheriff's Dept	13,199	0	0	13,199
31 101-331 Marine Law	2,730	0	0	2,730
32 101-333 Road Patrol	4,930	0	0	4,930
33 101-351 Jail	18,223	0	0	18,223
34 101-355 Sheriff-Animal Control	4,805	0	0	4,805
35 101-400 Planning	6,381	0	0	6,381
36 101-426 Emergency Management	6,147	0	0	6,147
37 101-430 Animal Control	8,924	0	0	8,924
38 101-441 DPW	203	0	0	203
40 101-601 Health	62	0	0	62
41 101-631 Substance Abuse	47	0	0	47
42 101-648 Medical Examiners	187	0	0	187
43 101-681 Veterans Burial	655	0	0	655
44 101-682 Veterans Counselor	842	0	0	842
45 101-689 Soldiers & Sailors	94	0	0	94
46 101-999 Appropriations	952	0	0	952
47 201 Road Commission	0	1,579	0	1,579

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**Allocation Summary**

Dept:7 101-253 Treasurer

Department	General Fund Revenues	Non-General Fund Revenues	Gen. Govt	Total
48 205 Central Dispatch	\$0	\$2,300	\$0	\$2,300
49 208 Charlton Park Fund	0	1,729	0	1,729
50 215 Friend of the Court	0	4,210	0	4,210
53 227 Animal Shelter TNR Grant 2015	0	30	0	30
54 228 Solid Waste	0	105	0	105
55 229 Two Seven Oh Inc TNR	0	45	0	45
56 232 Animal Shelter Donations	0	992	0	992
57 233 Barry Comm Resource Net	0	436	0	436
58 236 Remonumentation Fund	0	120	0	120
59 244 Comm on Aging Building	0	241	0	241
60 247 Thornapple Namor Depr Fund	0	1,203	0	1,203
61 248 Building Rehab Fund	0	872	0	872
62 249 Capital Replacement	0	30	0	30
63 250 Park & Rec Fund	0	15	0	15
64 252 Co Agriculture Preserve	0	15	0	15
66 255 EDC	0	15	0	15
67 256 ROD Automation	0	6,841	0	6,841
68 259 Local Corr Officer	0	90	0	90
69 260 Victims Services	0	210	0	210
70 261 Indigent Defense	0	165	0	165
71 264 Concealed Pistol Licensing	0	11,953	0	11,953
73 266 Special Investigation	0	210	0	210
74 267 Crime Victim Rights	0	90	0	90
75 269 Law Library	0	60	0	60
76 275 Comm on Aging	0	4,796	0	4,796
77 276 CDBG	0	195	0	195
78 277 Middleville Police Serv	0	286	0	286
79 281 Swift & Sure Sanctions	0	1,684	0	1,684
80 282 56B Sobriety Court	0	1,113	0	1,113
81 283 Comm Corrections	0	346	0	346
82 285 Adult Drug Court	0	2,210	0	2,210
84 287 Mich Justice Training	0	30	0	30
85 290 Social Welfare	0	165	0	165
86 292-992 Child Care Fund	0	2,977	0	2,977
88 292-665 CC Juv Drug Ct	0	30	0	30
89 292-668 CC Juv Justice	0	15	0	15
90 295 Airport Fund	0	7,157	0	7,157
92 297 Diverted Felons	0	586	0	586
109 512 Thornapple Manor Fund	0	8,014	0	8,014
112 588 Transit Fund	0	4,270	0	4,270
114 660 Telephone	0	195	0	195

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**Allocation Summary**

Dept:7 101-253 Treasurer

Department	General Fund Revenues	Non-General Fund Revenues	Gen. Govt	Total
115 661 Vehicle Fund	\$0	\$120	\$0	\$120
116 676 Worker's Comp Fund	0	466	0	466
117 677 Health Ins. Fund	0	1,353	0	1,353
118 678 Disability Fund	0	481	0	481
119 680 Fringe Benefit Fund	0	1,098	0	1,098
120 681 Life Ins. Fund	0	1,338	0	1,338
121 682 Retirement Fund	0	586	0	586
122 683 Dental/Optical	0	75	0	75
123 684 Unemployment	0	496	0	496
133 Other	47	30	0	77
<b>Total</b>	<b>\$165,241</b>	<b>\$73,719</b>	<b>\$0</b>	<b>\$238,960</b>

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**101-265 BUILDINGS AND GROUNDS**  
**Nature and Extent of Service**

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

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

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

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

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

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

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

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

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

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

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**A. Department Costs**

**Dept:8 101-265/266 Buildings & Grounds**

Description		Amount	General Admin	Courthouse	Annex	Courts & Law	FOC Building	Health Dept. Building	Tyden Center / Old Library	Sheriff Dept / Jail
<b>Personnel Costs</b>										
Salaries	S1	234,987	41,076	55,504	4,935	66,172	17,319	30,149	11,467	6,392
Salary % Split			17.48%	23.62%	2.10%	28.16%	7.37%	12.83%	4.88%	2.72%
Benefits	S	130,202	22,759	30,754	2,734	36,665	9,596	16,705	6,354	3,541
Subtotal - Personnel Costs		365,188	63,835	86,257	7,669	102,837	26,914	46,854	17,821	9,933
<b>Services &amp; Supplies Cost</b>										
727-000 Office Supplies	S	276	48	65	6	78	20	35	13	8
745-000 Gas & Oil	S	526	92	124	11	148	39	68	26	14
777-000 Janitor Supplies	S	11,751	2,054	2,776	247	3,309	866	1,508	573	320
808-000 Contractual Serv/Snow Plow	S	9,814	1,715	2,318	206	2,764	723	1,259	479	267
816-000 Contractual Services	P	74,872	15,456	11,028	2,790	22,917	5,694	9,330	5,010	0
851-000 Telephone & Fax	S	1,933	338	457	41	544	142	248	94	53
921-000 Utilities	P	151,798	0	28,095	7,108	56,742	11,888	21,340	11,278	0
925-000 Trash Pickup	S	2,628	459	621	55	740	194	337	128	71
925-010 Water/Sewer	S	19,335	3,380	4,567	406	5,445	1,425	2,481	944	526
931-000 Building Repairs & Maintenar	S	22,929	4,008	5,416	482	6,457	1,690	2,942	1,119	624
932-000 Equipment Repairs & Maint	S	1,586	277	375	33	447	117	203	77	43
960-020 Lighting	S	2,602	455	614	55	733	192	334	127	71
961-010 Landscaping	S	557	97	131	12	157	41	71	27	15
248-966-816-000 Consulting Services	P	72,170	0	0	0	32,352	0	0	0	21,234
248-966-931-000 Building Rehab	P	17,153	218	2,443	0	7,282	0	0	0	0
248-866-960-000 Miscellaneous Expe	P	31	31	0	0	0	0	0	0	0
248-866-979-000 Capital Outlay/Yard	P	3,700	0	0	0	3,700	0	0	0	0
Subtotal - Services & Supplies		393,661	28,630	59,030	11,451	143,814	23,030	40,156	19,896	23,245
<b>Department Cost Total</b>		758,849	92,464	145,287	19,120	246,651	49,945	87,009	37,717	33,178
<b>Adjustments to Cost</b>										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		758,849	92,464	145,287	19,120	246,651	49,945	87,009	37,717	33,178
General Admin Distribution			(92,464)	26,466	2,353	31,554	8,258	14,376	5,468	3,048
<b>Grand Total</b>		<b>\$758,849</b>		<b>\$171,753</b>	<b>\$21,473</b>	<b>\$278,205</b>	<b>\$58,203</b>	<b>\$101,386</b>	<b>\$43,185</b>	<b>\$36,226</b>

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**A. Department Costs**

Dept:8 101-265/266 Buildings & Grounds

Description		Amount	Animal Shelter	Mental Health	Other
<b>Personnel Costs</b>					
Salaries	S1	234,987	1,974	0	0
Salary % Split			.84%	.00%	.00%
Benefits	S	130,202	1,094	0	0
Subtotal - Personnel Costs		365,188	3,068	0	0
<b>Services &amp; Supplies Cost</b>					
727-000 Office Supplies	S	276	2	0	0
745-000 Gas & Oil	S	526	4	0	0
777-000 Janitor Supplies	S	11,751	99	0	0
808-000 Contractual Serv/Snow Plow	S	9,814	82	0	0
816-000 Contractual Services	P	74,872	1,717	0	930
851-000 Telephone & Fax	S	1,933	16	0	0
921-000 Utilities	P	151,798	13,071	638	1,640
925-000 Trash Pickup	S	2,628	22	0	0
925-010 Water/Sewer	S	19,335	162	0	0
931-000 Building Repairs & Maintenar	S	22,929	193	0	0
932-000 Equipment Repairs & Maint	S	1,586	13	0	0
960-020 Lighting	S	2,602	22	0	0
961-010 Landscaping	S	557	5	0	0
248-966-816-000 Consulting Services	P	72,170	0	0	18,584
248-966-931-000 Building Rehab	P	17,153	7,210	0	0
248-866-960-000 Miscellaneous Expe	P	31	0	0	0
248-866-979-000 Capital Outlay/Yard	P	3,700	0	0	0
Subtotal - Services & Supplies		393,661	22,619	638	21,154
<b>Department Cost Total</b>		758,849	25,686	638	21,154
<b>Adjustments to Cost</b>					
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>		758,849	25,686	638	21,154
General Admin Distribution			941	0	0
<b>Grand Total</b>		<b>\$758,849</b>	<b>\$26,627</b>	<b>\$638</b>	<b>\$21,154</b>



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

**Dept:8 101-265/266 Buildings & Grounds**

Department	First Incoming	Second Incoming	Courthouse	Annex	Courts & Law	FOC Building	Health Dept. Building	Tyden Center / Old Library	Sheriff Dept / Jail	Animal Shelter
1 Courthouse	\$382	\$2	\$110	\$10	\$131	\$34	\$60	\$23	\$13	\$4
1 Annex	2,340	11	673	60	802	210	365	139	77	24
1 Courts & Law	4,647	22	1,336	119	1,593	417	726	276	154	48
1 Tyden Center / Old Library	9,037	42	2,599	231	3,098	811	1,412	537	299	92
Subtotal - Building Depreciation	16,406	76	4,718	419	5,625	1,472	2,563	975	543	168
2 C & L Building Equipment	39	0	11	1	14	4	6	2	1	0
2 Vehicles	1,725	20	499	44	595	156	271	103	58	18
Subtotal - Equipment Depreciation	1,764	20	511	45	609	159	277	106	59	18
3 County Coordination	3,877	974	1,388	123	1,655	433	754	287	160	49
3 Financial Reporting / Accounting	5,558	1,403	1,993	177	2,376	622	1,082	412	229	71
3 Computer Operations	98	25	35	3	42	11	19	7	4	1
3 Personnel Management	661	166	237	21	282	74	129	49	27	8
Subtotal - 101-175 Administration	10,195	2,568	3,653	325	4,355	1,140	1,984	755	421	130
4 Labor Counsel	1,568	24	456	41	543	142	248	94	52	16
Subtotal - 101-211 Legal Counsel	1,568	24	456	41	543	142	248	94	52	16
5 Payroll / Fringe	2,024	364	684	61	815	213	371	141	79	24
5 Accounting	1,465	262	494	44	589	154	269	102	57	18
Subtotal - 101-215 Clerk	3,490	626	1,178	105	1,404	368	640	243	136	42
6 Data Processing Support	2,612	652	934	83	1,114	291	507	193	108	33
Subtotal - 101-243 Land Information S	2,612	652	934	83	1,114	291	507	193	108	33
7 General Fund Revenues	15,388	3,007	5,265	468	6,277	1,643	2,860	1,088	606	187
Subtotal - 101-253 Treasurer	15,388	3,007	5,265	468	6,277	1,643	2,860	1,088	606	187
8 Courthouse	0	3,313	948	84	1,131	296	515	196	109	34
8 Annex	0	21,941	6,280	558	7,488	1,960	3,411	1,298	723	223
8 Courts & Law	0	11,327	3,242	288	3,865	1,012	1,761	670	373	115
8 Tyden Center / Old Library	0	16,342	4,678	416	5,577	1,460	2,541	966	539	166
Subtotal - 101-265/266 Buildings & Gr	0	52,924	15,149	1,347	18,060	4,727	8,229	3,130	1,744	539
9 Copier Service Leases & Maint	0	728	208	19	248	65	113	43	24	7

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

Dept:8 101-265/266 Buildings & Grounds

Department	First Incoming	Second Incoming	Courthouse	Annex	Courts & Law	FOC Building	Health Dept. Building	Tyden Center / Old Library	Sheriff Dept / Jail	Animal Shelter
9 Audit	\$0	\$657	\$188	\$17	\$224	\$59	\$102	\$39	\$22	\$7
9 Cost Plan	0	1,594	456	41	544	142	248	94	53	16
9 Accounting	0	1,066	305	27	364	95	166	63	35	11
9 Human Resource Admin	0	251	72	6	86	22	39	15	8	3
9 OPEB Valuation	0	374	107	10	127	33	58	22	12	4
Subtotal - 101-299 Miscellaneous	0	4,670	1,337	119	1,594	417	726	276	154	48
10 Courthouse Security	0	1,162	333	30	397	104	181	69	38	12
10 C&L Building Security	0	2,505	717	64	855	224	389	148	83	26
Subtotal - 101-334 Court Security	0	3,667	1,050	93	1,251	328	570	217	121	37
11 General Liability	0	725	208	18	248	65	113	43	24	7
11 Public Officials	0	1,395	399	36	476	125	217	83	46	14
11 Vehicle	0	1,932	553	49	659	173	300	114	64	20
11 Employee Benefits	0	1,231	352	31	420	110	191	73	41	13
11 Retirement Fund	0	17,930	5,132	456	6,119	1,601	2,788	1,060	591	183
Subtotal - 101-865 Insurance	0	23,214	6,644	591	7,922	2,073	3,609	1,373	765	236
12 Courthouse	0	383	110	10	131	34	60	23	13	4
12 Annex	0	1,412	404	36	482	126	219	83	47	14
12 Courts & Law	0	541	155	14	185	48	84	32	18	6
12 Old Library	0	636	182	16	217	57	99	38	21	6
12 Other Buildings	0	117	33	3	40	10	18	7	4	1
Subtotal - 101-865-1 Property Insurance	0	3,089	884	79	1,054	276	480	183	102	31
13 Computer Services	0	2,277	652	58	777	203	354	135	75	23
Subtotal - 637 Data Processing	0	2,277	652	58	777	203	354	135	75	23
<b>Total Incoming</b>	<b>51,423</b>	<b>96,813</b>	<b>42,430</b>	<b>3,772</b>	<b>50,585</b>	<b>13,239</b>	<b>23,047</b>	<b>8,766</b>	<b>4,886</b>	<b>1,509</b>
<b>C. Total Allocated</b>		<b>\$907,085</b>	<b>\$214,183</b>	<b>\$25,245</b>	<b>\$328,790</b>	<b>\$71,442</b>	<b>\$124,433</b>	<b>\$51,952</b>	<b>\$41,112</b>	<b>\$28,136</b>
		23.61%	2.78%	36.25%	7.88%	13.72%	5.73%	4.53%	3.10%	

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

Dept:8 101-265/266 Buildings & Grounds

Department	First Incoming	Second Incoming	Mental Health	Other
1 Courthouse	\$382	\$2	\$0	\$0
1 Annex	2,340	11	0	0
1 Courts & Law	4,647	22	0	0
1 Tyden Center / Old Library	9,037	42	0	0
Subtotal - Building Depreciation	16,406	76	0	0
2 C & L Building Equipment	39	0	0	0
2 Vehicles	1,725	20	0	0
Subtotal - Equipment Depreciation	1,764	20	0	0
3 County Coordination	3,877	974	0	0
3 Financial Reporting / Accounting	5,558	1,403	0	0
3 Computer Operations	98	25	0	0
3 Personnel Management	661	166	0	0
Subtotal - 101-175 Administration	10,195	2,568	0	0
4 Labor Counsel	1,568	24	0	0
Subtotal - 101-211 Legal Counsel	1,568	24	0	0
5 Payroll / Fringe	2,024	364	0	0
5 Accounting	1,465	262	0	0
Subtotal - 101-215 Clerk	3,490	626	0	0
6 Data Processing Support	2,612	652	0	0
Subtotal - 101-243 Land Information S	2,612	652	0	0
7 General Fund Revenues	15,388	3,007	0	0
Subtotal - 101-253 Treasurer	15,388	3,007	0	0
8 Courthouse	0	3,313	0	0
8 Annex	0	21,941	0	0
8 Courts & Law	0	11,327	0	0
8 Tyden Center / Old Library	0	16,342	0	0
Subtotal - 101-265/266 Buildings & Gr	0	52,924	0	0
9 Copier Service Leases & Maint	0	728	0	0

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

Dept:8 101-265/266 Buildings & Grounds

Department	First Incoming	Second Incoming	Mental Health	Other
9 Audit	\$0	\$657	\$0	\$0
9 Cost Plan	0	1,594	0	0
9 Accounting	0	1,066	0	0
9 Human Resource Admin	0	251	0	0
9 OPEB Valuation	0	374	0	0
Subtotal - 101-299 Miscellaneous	0	4,670	0	0
10 Courthouse Security	0	1,162	0	0
10 C&L Building Security	0	2,505	0	0
Subtotal - 101-334 Court Security	0	3,667	0	0
11 General Liability	0	725	0	0
11 Public Officials	0	1,395	0	0
11 Vehicle	0	1,932	0	0
11 Employee Benefits	0	1,231	0	0
11 Retirement Fund	0	17,930	0	0
Subtotal - 101-865 Insurance	0	23,214	0	0
12 Courthouse	0	383	0	0
12 Annex	0	1,412	0	0
12 Courts & Law	0	541	0	0
12 Old Library	0	636	0	0
12 Other Buildings	0	117	0	0
Subtotal - 101-865-1 Property Insurance	0	3,089	0	0
13 Computer Services	0	2,277	0	0
Subtotal - 637 Data Processing	0	2,277	0	0
<b>Total Incoming</b>	51,423	96,813	0	0
<b>C. Total Allocated</b>		\$907,085	\$638	\$21,154
			0.07%	2.33%

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**Courthouse Allocations**

**Dept:8 101-265/266 Buildings & Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	848	7.53%	\$14,047	\$0	\$14,047	\$0	\$14,047
5 101-215 Clerk	1,471	13.07%	24,367	0	24,367	0	24,367
7 101-253 Treasurer	744	6.61%	12,324	0	12,324	0	12,324
8 101-265/266 Buildings & Grounds	200	1.78%	3,313	0	3,313	0	3,313
10 101-334 Court Security	240	2.13%	3,976	0	3,976	832	4,808
14 101-101 Bd of Commissioners	810	7.20%	13,418	0	13,418	2,808	16,226
15 101-140 Trial Court Criminal & Civil	4,472	39.73%	74,079	0	74,079	15,502	89,581
20 101-225 Equalization	570	5.06%	9,442	0	9,442	1,976	11,418
24 101-236 Register of Deeds	760	6.75%	12,589	0	12,589	2,635	15,224
27 101-275 Drain Commissioner	546	4.85%	9,044	0	9,044	1,893	10,937
35 101-400 Planning	596	5.29%	9,873	0	9,873	2,066	11,939
<b>Subtotal</b>	11,257	100.00%	186,472	0	186,472	27,711	214,183
Direct Bills					0		0
<b>Total</b>					<b>\$186,472</b>		<b>\$214,183</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans

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**Annex Allocations**

**Dept:8 101-265/266 Buildings & Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-253 Treasurer	105	3.69%	\$840	\$0	\$840	\$0	\$840
8 101-265/266 Buildings & Grounds	2,743	96.31%	21,941	0	21,941	0	21,941
2nd Allocation Orphans	0	0.00%	0	0	0	2,464	2,464
<b>Subtotal</b>	2,848	100.00%	22,781	0	22,781	2,464	25,245
Direct Bills					0		0
<b>Total</b>					<b>\$22,781</b>		<b>\$25,245</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans

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**Courts & Law Allocations**

**Dept:8 101-265/266 Buildings & Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265/266 Buildings & Grounds	864	3.83%	\$11,327	\$0	\$11,327	\$0	\$11,327
10 101-334 Court Security	375	1.66%	4,916	0	4,916	571	5,487
15 101-140 Trial Court Criminal & Civil	5,388	23.88%	70,638	0	70,638	8,205	78,843
17 101-148 Family Division	5,698	25.26%	74,702	0	74,702	8,677	83,379
18 101-151 Adult Probation	2,848	12.62%	37,338	0	37,338	4,337	41,675
21 101-229 Prosecutor / Crime Victim	2,220	9.84%	29,105	0	29,105	3,381	32,485
70 261 Indigent Defense	639	2.83%	8,377	0	8,377	973	9,350
75 269 Law Library	240	1.06%	3,146	0	3,146	365	3,512
81 283 Comm Corrections	230	1.02%	3,015	0	3,015	350	3,366
82 285 Adult Drug Court	1,926	8.54%	25,250	0	25,250	2,933	28,183
86 292-992 Child Care Fund	670	2.97%	8,784	0	8,784	1,020	9,804
87 292-664 CC Wrap Around	120	0.53%	1,573	0	1,573	183	1,756
89 292-668 CC Juv Justice	336	1.49%	4,405	0	4,405	512	4,917
133 Other	1,005	4.45%	13,176	0	13,176	1,530	14,706
<b>Subtotal</b>	<b>22,559</b>	<b>100.00%</b>	<b>295,753</b>	<b>0</b>	<b>295,753</b>	<b>33,037</b>	<b>328,790</b>
Direct Bills					0		0
<b>Total</b>					<b>\$295,753</b>		<b>\$328,790</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans

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**FOC Building Allocations**

**Dept:8 101-265/266 Buildings & Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 215 Friend of the Court	1	100.00%	\$62,795	\$0	\$62,795	\$8,647	\$71,442
<b>Subtotal</b>	1	100.00%	62,795	0	62,795	8,647	71,442
Direct Bills					0		0
<b>Total</b>					<b>\$62,795</b>		<b>\$71,442</b>

Basis Units: Direct to FOC

Source:



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**Health Dept. Building Allocations**

**Dept:8 101-265/266 Buildings & Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39 101-266 Health Dept Building	1	100.00%	\$109,381	\$0	\$109,381	\$15,052	\$124,433
<b>Subtotal</b>	1	100.00%	109,381	0	109,381	15,052	124,433
Direct Bills					0		0
<b>Total</b>					<b>\$109,381</b>		<b>\$124,433</b>

Basis Units: Direct to Health Dept.

Source:

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Tyden Center / Old Library Allocations

Dept:8 101-265/266 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-243 Land Information Services	1,125.00	9.02%	\$4,171	\$0	\$4,171	\$0	\$4,171
8 101-265/266 Buildings & Grounds	4,408.40	35.35%	16,342	0	16,342	0	16,342
13 637 Data Processing	4,240.20	34.00%	15,719	0	15,719	3,500	19,219
24 101-236 Register of Deeds	256.00	2.05%	949	0	949	211	1,160
26 101-257 Co-Op Extension	2,035.00	16.32%	7,544	0	7,544	1,680	9,224
35 101-400 Planning	405.00	3.25%	1,501	0	1,501	334	1,836
<b>Subtotal</b>	12,469.60	100.00%	46,226	0	46,226	5,725	51,952
Direct Bills					0		0
<b>Total</b>					<b>\$46,226</b>		<b>\$51,952</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans

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**Sheriff Dept / Jail Allocations**

**Dept:8 101-265/266 Buildings & Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 101-301 Sheriff's Dept	10,261	82.57%	\$31,311	\$0	\$31,311	\$2,635	\$33,946
33 101-351 Jail	2,166	17.43%	6,610	0	6,610	556	7,166
<b>Subtotal</b>	12,427	100.00%	37,921	0	37,921	3,191	41,112
Direct Bills					0		0
<b>Total</b>					<b>\$37,921</b>		<b>\$41,112</b>
Basis Units: Assigned Square Footage							
Source:							

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**Animal Shelter Allocations**

**Dept:8 101-265/266 Buildings & Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
37 101-430 Animal Control	1	100.00%	\$27,151	\$0	\$27,151	\$985	\$28,136
<b>Subtotal</b>	1	100.00%	27,151	0	27,151	985	28,136
Direct Bills					0		0
<b>Total</b>					<b>\$27,151</b>		<b>\$28,136</b>

Basis Units: Direct to Animal Shelter  
Source:

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**Mental Health Allocations**

Dept:8 101-265/266 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
132 Mental Health	1	100.00%	\$638	\$0	\$638	\$0	\$638
<b>Subtotal</b>	1	100.00%	638	0	638	0	638
Direct Bills					0		0
<b>Total</b>					<b>\$638</b>		<b>\$638</b>

Basis Units: Direct to Mental Health

Source:

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**Other Allocations**

**Dept:8 101-265/266 Buildings & Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
59 244 Comm on Aging Building	18,583.85	87.85%	\$18,584	\$0	\$18,584	\$0	\$18,584
133 Other	2,569.84	12.15%	2,570	0	2,570	0	2,570
<b>Subtotal</b>	21,153.69	100.00%	21,154	0	21,154	0	21,154
Direct Bills					0		0
<b>Total</b>					<b>\$21,154</b>		<b>\$21,154</b>

Basis Units: \$ identified costs

Source: Invoices

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**Allocation Summary**

**Dept:8 101-265/266 Buildings & Grounds**

Department	Courthouse	Annex	Courts & Law	FOC Building	Health Dept. Building	Tyden Center / Old Library	Sheriff Dept / Jail	Animal Shelter	Mental Health	Other
3 101-175 Administration	\$14,047	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 101-215 Clerk	24,367	0	0	0	0	0	0	0	0	0
6 101-243 Land Information Services	0	0	0	0	0	4,171	0	0	0	0
7 101-253 Treasurer	12,324	840	0	0	0	0	0	0	0	0
8 101-265/266 Buildings & Grounds	3,313	21,941	11,327	0	0	16,342	0	0	0	0
10 101-334 Court Security	4,808	0	5,487	0	0	0	0	0	0	0
13 637 Data Processing	0	0	0	0	0	19,219	0	0	0	0
14 101-101 Bd of Commissioners	16,226	0	0	0	0	0	0	0	0	0
15 101-140 Trial Court Criminal & Civil	89,581	0	78,843	0	0	0	0	0	0	0
17 101-148 Family Division	0	0	83,379	0	0	0	0	0	0	0
18 101-151 Adult Probation	0	0	41,675	0	0	0	0	0	0	0
20 101-225 Equalization	11,418	0	0	0	0	0	0	0	0	0
21 101-229 Prosecutor / Crime Victim	0	0	32,485	0	0	0	0	0	0	0
24 101-236 Register of Deeds	15,224	0	0	0	0	1,160	0	0	0	0
26 101-257 Co-Op Extension	0	0	0	0	0	9,224	0	0	0	0
27 101-275 Drain Commissioner	10,937	0	0	0	0	0	0	0	0	0
29 101-301 Sheriff's Dept	0	0	0	0	0	0	33,946	0	0	0
33 101-351 Jail	0	0	0	0	0	0	7,166	0	0	0
35 101-400 Planning	11,939	0	0	0	0	1,836	0	0	0	0
37 101-430 Animal Control	0	0	0	0	0	0	0	28,136	0	0
39 101-266 Health Dept Building	0	0	0	0	124,433	0	0	0	0	0
50 215 Friend of the Court	0	0	0	71,442	0	0	0	0	0	0
59 244 Comm on Aging Building	0	0	0	0	0	0	0	0	0	18,584
70 261 Indigent Defense	0	0	9,350	0	0	0	0	0	0	0
75 269 Law Library	0	0	3,512	0	0	0	0	0	0	0
81 283 Comm Corrections	0	0	3,366	0	0	0	0	0	0	0
82 285 Adult Drug Court	0	0	28,183	0	0	0	0	0	0	0
86 292-992 Child Care Fund	0	0	9,804	0	0	0	0	0	0	0
87 292-664 CC Wrap Around	0	0	1,756	0	0	0	0	0	0	0
89 292-668 CC Juv Justice	0	0	4,917	0	0	0	0	0	0	0
132 Mental Health	0	0	0	0	0	0	0	0	638	0
133 Other	0	0	14,706	0	0	0	0	0	0	2,570
##### 2nd Allocation Orphans	0	2,464	0	0	0	0	0	0	0	0
<b>Total</b>	<b>\$214,183</b>	<b>\$25,245</b>	<b>\$328,790</b>	<b>\$71,442</b>	<b>\$124,433</b>	<b>\$51,952</b>	<b>\$41,112</b>	<b>\$28,136</b>	<b>\$638</b>	<b>\$21,154</b>

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**Allocation Summary**

**Dept:8 101-265/266 Buildings & Grounds**

Department	Total
3 101-175 Administration	\$14,047
5 101-215 Clerk	24,367
6 101-243 Land Information Services	4,171
7 101-253 Treasurer	13,164
8 101-265/266 Buildings & Grounds	52,924
10 101-334 Court Security	10,295
13 637 Data Processing	19,219
14 101-101 Bd of Commissioners	16,226
15 101-140 Trial Court Criminal & Civil	168,424
17 101-148 Family Division	83,379
18 101-151 Adult Probation	41,675
20 101-225 Equalization	11,418
21 101-229 Prosecutor / Crime Victim	32,485
24 101-236 Register of Deeds	16,384
26 101-257 Co-Op Extension	9,224
27 101-275 Drain Commissioner	10,937
29 101-301 Sheriff's Dept	33,946
33 101-351 Jail	7,166
35 101-400 Planning	13,774
37 101-430 Animal Control	28,136
39 101-266 Health Dept Building	124,433
50 215 Friend of the Court	71,442
59 244 Comm on Aging Building	18,584
70 261 Indigent Defense	9,350
75 269 Law Library	3,512
81 283 Comm Corrections	3,366
82 285 Adult Drug Court	28,183
86 292-992 Child Care Fund	9,804
87 292-664 CC Wrap Around	1,756
89 292-668 CC Juv Justice	4,917
132 Mental Health	638
133 Other	17,276
2nd Allocation Orphans	2,464
<b>Total</b>	<b><u>\$907,085</u></b>



**Barry County, Michigan**  
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**101-299 MISCELLANEOUS**  
**Nature and Extent of Services**

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

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

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

- **Human Resource Administration** - The County pays for the third party administration of the Flex-Spending benefit offered to employees. The County also pays for pre-employment physicals to minimize the risk of any new employees exposing the County to any pre-existing conditions and to prevent individuals from taking positions they may not be able to physically perform. These personnel-related costs are identified in this function and are allocated to the various departments based on the number of full-time equivalents (FTEs).
- **OPEB Valuation**- This function identifies the contractual service cost recorded in 101-299-816 for OPEB Valuation. The cost is allocated based on the number of full-time equivalent employees covered by the OPEB Contribution.
- **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.

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**A. Department Costs**

**Dept:9 101-299 Miscellaneous**

Description		Amount	General Admin	Copier Service Leases &	Departmental Paper / Copier	Audit	Cost Plan	Accounting	Human Resource Admin	OPEB Valuation
<b>Personnel Costs</b>										
Salaries	S1	450	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	33	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		483	0	0	0	0	0	0	0	0
<b>Services &amp; Supplies Cost</b>										
731-000 Xerox Supplies & Maintenanc	P	11,162	0	10,929	232	0	0	0	0	0
816-000 Contractual Services	P	28,591	0	0	0	0	0	0	0	12,000
816-020 Cost Plan	P	9,500	0	0	0	0	9,500	0	0	0
816-100 Accounting Services	P	19,595	0	0	0	0	0	19,595	0	0
816-110 Audit	P	26,060	0	0	0	26,060	0	0	0	0
816-120 EAP Admin	P	4,455	0	0	0	0	0	0	4,455	0
816-130 Flex Spending	P	494	0	0	0	0	0	0	494	0
816-140 Pre-Employment Physical	P	5,082	0	0	0	0	0	0	5,082	0
960-000 Miscellaneous Expenses	D	40,510	0	0	0	0	0	0	0	0
974-010 County Drain Expense	D	116,980	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		262,429	0	10,929	232	26,060	9,500	19,595	10,031	12,000
<b>Department Cost Total</b>		262,912	0	10,929	232	26,060	9,500	19,595	10,031	12,000
<b>Adjustments to Cost</b>										
960-000 Miscellaneous Expenses	D	(40,510)	0	0	0	0	0	0	0	0
974-010 County Drain Expense	D	(116,980)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(157,491)	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		105,421	0	10,929	232	26,060	9,500	19,595	10,031	12,000
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$105,421</b>		<b>\$10,929</b>	<b>\$232</b>	<b>\$26,060</b>	<b>\$9,500</b>	<b>\$19,595</b>	<b>\$10,031</b>	<b>\$12,000</b>

**Barry County, Michigan**  
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**A. Department Costs**

Dept:9 101-299 Miscellaneous

Description		Amount	General Government
<hr/>			
Personnel Costs			
Salaries	S1	450	450
<i>Salary % Split</i>			<i>100.00%</i>
Benefits	S	33	33
Subtotal - Personnel Costs		<hr/> 483	<hr/> 483
Services & Supplies Cost			
731-000 Xerox Supplies & Maintenan	P	11,162	0
816-000 Contractual Services	P	28,591	16,591
816-020 Cost Plan	P	9,500	0
816-100 Accounting Services	P	19,595	0
816-110 Audit	P	26,060	0
816-120 EAP Admin	P	4,455	0
816-130 Flex Spending	P	494	0
816-140 Pre-Employment Physical	P	5,082	0
960-000 Miscellaneous Expenses	D	40,510	0
974-010 County Drain Expense	D	116,980	0
Subtotal - Services & Supplies		<hr/> 262,429	<hr/> 16,591
<b>Department Cost Total</b>		262,912	17,074
Adjustments to Cost			
960-000 Miscellaneous Expenses	D	(40,510)	0
974-010 County Drain Expense	D	(116,980)	0
Subtotal - Adjustments		<hr/> (157,491)	<hr/> 0
<b>Total Costs After Adjustments</b>		105,421	17,074
General Admin Distribution			0
<b>Grand Total</b>		<hr/> \$105,421	<hr/> \$17,074
		<hr/> not allocated <hr/>	

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

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

**Dept:9 101-299 Miscellaneous**

Department	First Incoming	Second Incoming	Copier Service Leases &	Departmental Paper / Copier	Audit	Cost Plan	Accounting	Human Resource Admin	OPEB Valuation	General Government
3 County Coordination	\$1,231	\$309	\$160	\$3	\$381	\$139	\$286	\$147	\$175	\$249
3 Financial Reporting / Accounting	754	190	98	2	234	85	176	90	108	153
Subtotal - 101-175 Administration	1,985	499	258	5	614	224	462	236	283	402
5 Accounting	199	36	24	1	58	21	44	22	27	38
Subtotal - 101-215 Clerk	199	36	24	1	58	21	44	22	27	38
7 General Fund Revenues	2,088	408	259	5	617	225	464	238	284	404
Subtotal - 101-253 Treasurer	2,088	408	259	5	617	225	464	238	284	404
9 Audit	0	209	22	0	52	19	39	20	24	34
9 Cost Plan	0	1,275	132	3	315	115	237	121	145	207
9 Accounting	0	145	15	0	36	13	27	14	16	23
Subtotal - 101-299 Miscellaneous	0	1,629	169	4	403	147	303	155	185	264
11 General Liability	0	230	24	1	57	21	43	22	26	37
Subtotal - 101-865 Insurance	0	230	24	1	57	21	43	22	26	37
<b>Total Incoming</b>	<b>4,272</b>	<b>2,802</b>	<b>733</b>	<b>16</b>	<b>1,749</b>	<b>637</b>	<b>1,315</b>	<b>673</b>	<b>805</b>	<b>1,146</b>
<b>C. Total Allocated</b>		<b>\$112,495</b>	<b>\$11,663</b>	<b>\$248</b>	<b>\$27,809</b>	<b>\$10,137</b>	<b>\$20,910</b>	<b>\$10,704</b>	<b>\$12,805</b>	<b>\$18,219</b>
			10.37%	0.22%	24.72%	9.01%	18.59%	9.52%	11.38%	16.20%

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

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**Copier Service Leases & Maint Allocations**

**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.45	2.67%	\$303	\$0	\$303	\$0	\$303
5 101-215 Clerk	7.46	8.12%	924	0	924	0	924
7 101-253 Treasurer	3.00	3.27%	371	0	371	0	371
8 101-265/266 Buildings & Grounds	5.88	6.40%	728	0	728	0	728
10 101-334 Court Security	4.41	4.80%	546	0	546	18	564
14 101-101 Bd of Commissioners	4.03	4.39%	499	0	499	16	515
15 101-140 Trial Court Criminal & Civil	15.69	17.08%	1,943	0	1,943	62	2,005
17 101-148 Family Division	6.59	7.18%	816	0	816	26	842
20 101-225 Equalization	2.68	2.92%	332	0	332	11	343
21 101-229 Prosecutor / Crime Victim	8.00	8.71%	991	0	991	32	1,022
24 101-236 Register of Deeds	3.00	3.27%	371	0	371	12	383
27 101-275 Drain Commissioner	2.46	2.68%	305	0	305	10	314
35 101-400 Planning	3.00	3.27%	371	0	371	12	383
50 215 Friend of the Court	14.34	15.61%	1,776	0	1,776	57	1,833
70 261 Indigent Defense	2.05	2.23%	254	0	254	8	262
81 283 Comm Corrections	0.65	0.71%	80	0	80	3	83
82 285 Adult Drug Court	1.55	1.69%	192	0	192	6	198
86 292-992 Child Care Fund	2.42	2.64%	300	0	300	10	309
87 292-664 CC Wrap Around	1.18	1.28%	146	0	146	5	151
89 292-668 CC Juv Justice	1.00	1.09%	124	0	124	4	128
<b>Subtotal</b>	91.84	100.00%	11,372	0	11,372	290	11,663
Direct Bills					0		0
<b>Total</b>					<b>\$11,372</b>		<b>\$11,663</b>

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

Source: County Payroll

**Barry County, Michigan**  
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**Departmental Paper / Copier Expenses Allocations**

**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 101-151 Adult Probation	232.27	100.00%	\$242	\$0	\$242	\$6	\$248
<b>Subtotal</b>	232.27	100.00%	242	0	242	6	248
Direct Bills					0		0
<b>Total</b>					<b>\$242</b>		<b>\$248</b>

Basis Units: \$ Actual Costs

Source: Invoice Detail

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

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**Audit Allocations**

**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	322,072	0.94%	\$256	\$0	\$256	\$0	\$256
4 101-211 Legal Counsel	102,314	0.30%	81	0	81	0	81
5 101-215 Clerk	596,889	1.75%	474	0	474	0	474
6 101-243 Land Information Services	390,267	1.14%	310	0	310	0	310
7 101-253 Treasurer	243,338	0.71%	193	0	193	0	193
8 101-265/266 Buildings & Grounds	828,308	2.42%	657	0	657	0	657
9 101-299 Miscellaneous	262,912	0.77%	209	0	209	0	209
10 101-334 Court Security	107,756	0.32%	85	0	85	2	88
11 101-865 Insurance	408,526	1.20%	324	0	324	9	333
13 637 Data Processing	231,028	0.68%	183	0	183	5	188
14 101-101 Bd of Commissioners	202,565	0.59%	161	0	161	4	165
15 101-140 Trial Court Criminal & Civil	1,300,121	3.80%	1,031	0	1,031	29	1,060
16 101-147 Jury Board	5,157	0.02%	4	0	4	0	4
17 101-148 Family Division	828,567	2.42%	657	0	657	18	676
18 101-151 Adult Probation	8,425	0.02%	7	0	7	0	7
19 101-191 Elections	113,936	0.33%	90	0	90	3	93
20 101-225 Equalization	251,638	0.74%	200	0	200	6	205
21 101-229 Prosecutor / Crime Victim	840,046	2.46%	666	0	666	19	685
23 101-230 Extraditions	731	0.00%	1	0	1	0	1
24 101-236 Register of Deeds	223,828	0.65%	178	0	178	5	183
25 101-254 Tax Tribunal	19,865	0.06%	16	0	16	0	16
26 101-257 Co-Op Extension	123,516	0.36%	98	0	98	3	101
27 101-275 Drain Commissioner	204,521	0.60%	162	0	162	5	167
28 101-280 Soil Conservation	32,500	0.10%	26	0	26	1	27
29 101-301 Sheriff's Dept	3,303,376	9.66%	2,621	0	2,621	73	2,694
31 101-331 Marine Law	117,903	0.34%	94	0	94	3	96
32 101-333 Road Patrol	102,560	0.30%	81	0	81	2	84
33 101-351 Jail	2,318,984	6.78%	1,840	0	1,840	51	1,891
34 101-355 Sheriff-Animal Control	88,459	0.26%	70	0	70	2	72
35 101-400 Planning	283,632	0.83%	225	0	225	6	231
36 101-426 Emergency Management	136,782	0.40%	109	0	109	3	112
37 101-430 Animal Control	418,395	1.22%	332	0	332	9	341
38 101-441 DPW	49,640	0.15%	39	0	39	1	40
40 101-601 Health	449,212	1.31%	356	0	356	10	366
41 101-631 Substance Abuse	76,880	0.22%	61	0	61	2	63
43 101-681 Veterans Burial	25,500	0.07%	20	0	20	1	21
44 101-682 Veterans Counselor	39,264	0.11%	31	0	31	1	32
45 101-689 Soldiers & Sailors	5,218	0.02%	4	0	4	0	4
46 101-999 Appropriations	140,585	0.41%	112	0	112	3	115
48 205 Central Dispatch	1,799,335	5.26%	1,428	0	1,428	40	1,467
49 208 Charlton Park Fund	571,335	1.67%	453	0	453	13	466
50 215 Friend of the Court	1,164,979	3.41%	924	0	924	26	950



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**Audit Allocations**

**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 227 Animal Shelter TNR Grant 2015	5,391	0.02%	\$4	\$0	\$4	\$0	\$4
54 228 Solid Waste	29,045	0.08%	23	0	23	1	24
55 229 Two Seven Oh Inc TNR	14,039	0.04%	11	0	11	0	11
56 232 Animal Shelter Donations	21,157	0.06%	17	0	17	0	17
57 233 Barry Comm Resource Net	2,856	0.01%	2	0	2	0	2
58 236 Remonumentation Fund	74,451	0.22%	59	0	59	2	61
61 248 Building Rehab Fund	192,795	0.56%	153	0	153	4	157
62 249 Capital Replacement	82,731	0.24%	66	0	66	2	67
63 250 Park & Rec Fund	75,724	0.22%	60	0	60	2	62
64 252 Co Agriculture Preserve	22,872	0.07%	18	0	18	1	19
66 255 EDC	140,585	0.41%	112	0	112	3	115
67 256 ROD Automation	47,862	0.14%	38	0	38	1	39
68 259 Local Corr Officer	1,360	0.00%	1	0	1	0	1
69 260 Victims Services	1,941	0.01%	2	0	2	0	2
70 261 Indigent Defense	555,000	1.62%	440	0	440	12	453
71 264 Concealed Pistol Licensing	9,224	0.03%	7	0	7	0	8
74 267 Crime Victim Rights	67,168	0.20%	53	0	53	1	55
75 269 Law Library	19,908	0.06%	16	0	16	0	16
76 275 Comm on Aging	1,705,289	4.99%	1,353	0	1,353	38	1,390
77 276 CDBG	52,043	0.15%	41	0	41	1	42
78 277 Middleville Police Serv	284,675	0.83%	226	0	226	6	232
79 281 Swift & Sure Sanctions	145,124	0.42%	115	0	115	3	118
80 282 56B Sobriety Court	135,678	0.40%	108	0	108	3	111
81 283 Comm Corrections	91,876	0.27%	73	0	73	2	75
82 285 Adult Drug Court	161,052	0.47%	128	0	128	4	131
84 287 Mich Justice Training	5,203	0.02%	4	0	4	0	4
85 290 Social Welfare	6,559	0.02%	5	0	5	0	5
86 292-992 Child Care Fund	699,623	2.05%	555	0	555	15	570
87 292-664 CC Wrap Around	107,401	0.31%	85	0	85	2	88
88 292-665 CC Juv Drug Ct	11,531	0.03%	9	0	9	0	9
89 292-668 CC Juv Justice	94,608	0.28%	75	0	75	2	77
90 295 Airport Fund	501,404	1.47%	398	0	398	11	409
93 352 FOC Ren Debt Relocations	82,313	0.24%	65	0	65	2	67
100 360 TM Bldg Auth 2012 Debt	391,238	1.14%	310	0	310	9	319
102 368 Thornapple Manor	1,569,538	4.59%	1,245	0	1,245	35	1,280
112 588 Transit Fund	1,574,915	4.61%	1,249	0	1,249	35	1,284
113 595 Commissary	152,111	0.45%	121	0	121	3	124
114 660 Telephone	44,613	0.13%	35	0	35	1	36
115 661 Vehicle Fund	206,207	0.60%	164	0	164	5	168
116 676 Worker's Comp Fund	154,398	0.45%	122	0	122	3	126
117 677 Health Ins. Fund	2,126,414	6.22%	1,687	0	1,687	47	1,734
118 678 Disability Fund	71,147	0.21%	56	0	56	2	58

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**Audit Allocations**

**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
119 680 Fringe Benefit Fund	62,430	0.18%	\$50	\$0	\$50	\$1	\$51
120 681 Life Ins. Fund	57,061	0.17%	45	0	45	1	47
121 682 Retirement Fund	3,355,961	9.82%	2,662	0	2,662	74	2,736
122 683 Dental/Optical	58,761	0.17%	47	0	47	1	48
123 684 Unemployment	10,571	0.03%	8	0	8	0	9
132 Mental Health	154,500	0.45%	123	0	123	3	126
<b>Subtotal</b>	<b>34,179,218</b>	<b>100.00%</b>	<b>27,116</b>	<b>0</b>	<b>27,116</b>	<b>693</b>	<b>27,809</b>
Direct Bills					0		0
<b>Total</b>					<b>\$27,116</b>		<b>\$27,809</b>

Basis Units: Dollar Value of Expenditures  
Source: Annual Audit

**Barry County, Michigan**  
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**Cost Plan Allocations**

**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Building Depreciation	7	11.29%	\$1,116	\$0	\$1,116	\$0	\$1,116
2 Equipment Depreciation	4	6.45%	638	0	638	0	638
3 101-175 Administration	5	8.06%	797	0	797	0	797
4 101-211 Legal Counsel	2	3.23%	319	0	319	0	319
5 101-215 Clerk	3	4.84%	478	0	478	0	478
6 101-243 Land Information Services	2	3.23%	319	0	319	0	319
7 101-253 Treasurer	3	4.84%	478	0	478	0	478
8 101-265/266 Buildings & Grounds	10	16.13%	1,594	0	1,594	0	1,594
9 101-299 Miscellaneous	8	12.90%	1,275	0	1,275	0	1,275
10 101-334 Court Security	2	3.23%	319	0	319	28	347
11 101-865 Insurance	7	11.29%	1,116	0	1,116	98	1,214
12 101-865-1 Property Insurance	7	11.29%	1,116	0	1,116	98	1,214
13 637 Data Processing	2	3.23%	319	0	319	28	347
<b>Subtotal</b>	62	100.00%	9,885	0	9,885	253	10,137
Direct Bills					0		0
<b>Total</b>					<b>\$9,885</b>		<b>\$10,137</b>

Basis Units: # Functions

Source: Prior Year Cost Plan

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

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Accounting Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	330	1.46%	\$298	\$0	\$298	\$0	\$298
4 101-211 Legal Counsel	59	0.26%	53	0	53	0	53
5 101-215 Clerk	385	1.71%	348	0	348	0	348
6 101-243 Land Information Services	264	1.17%	239	0	239	0	239
7 101-253 Treasurer	325	1.44%	294	0	294	0	294
8 101-265/266 Buildings & Grounds	1,179	5.23%	1,066	0	1,066	0	1,066
9 101-299 Miscellaneous	160	0.71%	145	0	145	0	145
10 101-334 Court Security	155	0.69%	140	0	140	4	144
11 101-865 Insurance	8	0.04%	7	0	7	0	7
13 637 Data Processing	206	0.91%	186	0	186	5	192
14 101-101 Bd of Commissioners	258	1.14%	233	0	233	7	240
15 101-140 Trial Court Criminal & Civil	848	3.76%	767	0	767	22	789
16 101-147 Jury Board	29	0.13%	26	0	26	1	27
17 101-148 Family Division	756	3.35%	684	0	684	20	703
18 101-151 Adult Probation	89	0.39%	80	0	80	2	83
19 101-191 Elections	72	0.32%	65	0	65	2	67
20 101-225 Equalization	336	1.49%	304	0	304	9	313
21 101-229 Prosecutor / Crime Victim	449	1.99%	406	0	406	12	418
23 101-230 Extraditions	1	0.00%	1	0	1	0	1
24 101-236 Register of Deeds	363	1.61%	328	0	328	10	338
25 101-254 Tax Tribunal	5	0.02%	5	0	5	0	5
26 101-257 Co-Op Extension	13	0.06%	12	0	12	0	12
27 101-275 Drain Commissioner	340	1.51%	307	0	307	9	316
28 101-280 Soil Conservation	4	0.02%	4	0	4	0	4
29 101-301 Sheriff's Dept	846	3.75%	765	0	765	22	787
31 101-331 Marine Law	175	0.78%	158	0	158	5	163
32 101-333 Road Patrol	316	1.40%	286	0	286	8	294
33 101-351 Jail	1,168	5.18%	1,056	0	1,056	31	1,087
34 101-355 Sheriff-Animal Control	308	1.37%	278	0	278	8	287
35 101-400 Planning	409	1.81%	370	0	370	11	381
36 101-426 Emergency Management	394	1.75%	356	0	356	10	367
37 101-430 Animal Control	572	2.54%	517	0	517	15	532
38 101-441 DPW	13	0.06%	12	0	12	0	12
40 101-601 Health	4	0.02%	4	0	4	0	4
41 101-631 Substance Abuse	3	0.01%	3	0	3	0	3
42 101-648 Medical Examiners	12	0.05%	11	0	11	0	11
43 101-681 Veterans Burial	42	0.19%	38	0	38	1	39
44 101-682 Veterans Counselor	54	0.24%	49	0	49	1	50
45 101-689 Soldiers & Sailors	6	0.03%	5	0	5	0	6
46 101-999 Appropriations	61	0.27%	55	0	55	2	57
47 201 Road Commission	88	0.39%	80	0	80	2	82
48 205 Central Dispatch	974	4.32%	881	0	881	26	906

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Accounting Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 208 Charlton Park Fund	921	4.08%	\$833	\$0	\$833	\$24	\$857
50 215 Friend of the Court	404	1.79%	365	0	365	11	376
53 227 Animal Shelter TNR Grant 2015	24	0.11%	22	0	22	1	22
54 228 Solid Waste	79	0.35%	71	0	71	2	73
55 229 Two Seven Oh Inc TNR	17	0.08%	15	0	15	0	16
56 232 Animal Shelter Donations	23	0.10%	21	0	21	1	21
57 233 Barry Comm Resource Net	8	0.04%	7	0	7	0	7
58 236 Remonumentation Fund	200	0.89%	181	0	181	5	186
61 248 Building Rehab Fund	41	0.18%	37	0	37	1	38
62 249 Capital Replacement	8	0.04%	7	0	7	0	7
63 250 Park & Rec Fund	251	1.11%	227	0	227	7	234
64 252 Co Agriculture Preserve	9	0.04%	8	0	8	0	8
65 253 Master Land Use Prog	1	0.00%	1	0	1	0	1
66 255 EDC	1	0.00%	1	0	1	0	1
67 256 ROD Automation	160	0.71%	145	0	145	4	149
68 259 Local Corr Officer	3	0.01%	3	0	3	0	3
69 260 Victims Services	11	0.05%	10	0	10	0	10
70 261 Indigent Defense	473	2.10%	428	0	428	12	440
71 264 Concealed Pistol Licensing	114	0.51%	103	0	103	3	106
74 267 Crime Victim Rights	241	1.07%	218	0	218	6	224
75 269 Law Library	50	0.22%	45	0	45	1	47
76 275 Comm on Aging	1,148	5.09%	1,038	0	1,038	30	1,068
77 276 CDBG	44	0.20%	40	0	40	1	41
78 277 Middleville Police Serv	316	1.40%	286	0	286	8	294
79 281 Swift & Sure Sanctions	364	1.61%	329	0	329	10	339
80 282 56B Sobriety Court	388	1.72%	351	0	351	10	361
81 283 Comm Corrections	331	1.47%	299	0	299	9	308
82 285 Adult Drug Court	393	1.74%	355	0	355	10	366
84 287 Mich Justice Training	7	0.03%	6	0	6	0	7
85 290 Social Welfare	13	0.06%	12	0	12	0	12
86 292-992 Child Care Fund	458	2.03%	414	0	414	12	426
87 292-664 CC Wrap Around	337	1.49%	305	0	305	9	314
88 292-665 CC Juv Drug Ct	201	0.89%	182	0	182	5	187
89 292-668 CC Juv Justice	286	1.27%	259	0	259	8	266
90 295 Airport Fund	268	1.19%	242	0	242	7	249
93 352 FOC Ren Debt Relocations	4	0.02%	4	0	4	0	4
94 354 Yankee Springs Water	3	0.01%	3	0	3	0	3
95 355 Middleville Water Debt	7	0.03%	6	0	6	0	7
96 356 Middleville Water Debt 2016	7	0.03%	6	0	6	0	7
97 357 Fawn Lake Sewer	4	0.02%	4	0	4	0	4
98 358 Yankee Spring	3	0.01%	3	0	3	0	3
99 359 Finkbeiner/Crain Debt	4	0.02%	4	0	4	0	4

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Accounting Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100 360 TM Bldg Auth 2012 Debt	4	0.02%	\$4	\$0	\$4	\$0	\$4
101 361 Rd Comm Series '16 Debt Svc	3	0.01%	3	0	3	0	3
102 368 Thornapple Manor	9	0.04%	8	0	8	0	8
105 377 Leach & Middle Lake	3	0.01%	3	0	3	0	3
106 378 Little Thornapple 2019 Debt	15	0.07%	14	0	14	0	14
107 478 Litte Thornapple 2019 Construct	1	0.00%	1	0	1	0	1
108 506 - 511, 513 - 515 Delinquent Taxes	36	0.16%	33	0	33	1	33
109 512 Thornapple Manor Fund	83	0.37%	75	0	75	2	77
110 516 100% Tax Payment	11	0.05%	10	0	10	0	10
111 517 Foreclosure Fund	4	0.02%	4	0	4	0	4
112 588 Transit Fund	806	3.57%	729	0	729	21	750
113 595 Commissary	287	1.27%	259	0	259	8	267
114 660 Telephone	37	0.16%	33	0	33	1	34
115 661 Vehicle Fund	30	0.13%	27	0	27	1	28
116 676 Worker's Comp Fund	12	0.05%	11	0	11	0	11
117 677 Health Ins. Fund	149	0.66%	135	0	135	4	139
118 678 Disability Fund	211	0.94%	191	0	191	6	196
119 680 Fringe Benefit Fund	8	0.04%	7	0	7	0	7
120 681 Life Ins. Fund	14	0.06%	13	0	13	0	13
121 682 Retirement Fund	45	0.20%	41	0	41	1	42
122 683 Dental/Optical	169	0.75%	153	0	153	4	157
123 684 Unemployment	4	0.02%	4	0	4	0	4
126 801 Drain Fund	814	3.61%	736	0	736	21	757
127 804 Drain Maint	49	0.22%	44	0	44	1	46
129 843 Gun Lake Weed Assess	24	0.11%	22	0	22	1	22
130 851 Drain Debt	2	0.01%	2	0	2	0	2
131 852 Algonquin Lake Maintenance Fun	9	0.04%	8	0	8	0	8
133 Other	8	0.04%	7	0	7	0	7
<b>Subtotal</b>	22,551	100.00%	20,389	0	20,389	521	20,910
Direct Bills					0		0
<b>Total</b>					<b>\$20,389</b>		<b>\$20,910</b>

Basis Units: Expenditure Transactions  
Source: Expenditure Transaction Detail

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Human Resource Admin Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.45	1.00%	\$105	\$0	\$105	\$0	\$105
5 101-215 Clerk	7.46	3.05%	318	0	318	0	318
6 101-243 Land Information Services	4.00	1.64%	171	0	171	0	171
7 101-253 Treasurer	3.00	1.23%	128	0	128	0	128
8 101-265/266 Buildings & Grounds	5.88	2.41%	251	0	251	0	251
10 101-334 Court Security	4.41	1.80%	188	0	188	5	194
14 101-101 Bd of Commissioners	4.03	1.65%	172	0	172	5	177
15 101-140 Trial Court Criminal & Civil	15.69	6.42%	670	0	670	19	689
17 101-148 Family Division	6.59	2.70%	281	0	281	8	289
20 101-225 Equalization	2.68	1.10%	114	0	114	3	118
21 101-229 Prosecutor / Crime Victim	8.00	3.27%	342	0	342	10	351
24 101-236 Register of Deeds	3.00	1.23%	128	0	128	4	132
27 101-275 Drain Commissioner	2.46	1.01%	105	0	105	3	108
29 101-301 Sheriff's Dept	34.64	14.17%	1,479	0	1,479	42	1,521
31 101-331 Marine Law	2.69	1.10%	115	0	115	3	118
32 101-333 Road Patrol	1.00	0.41%	43	0	43	1	44
33 101-351 Jail	24.23	9.91%	1,034	0	1,034	29	1,064
34 101-355 Sheriff-Animal Control	1.00	0.41%	43	0	43	1	44
35 101-400 Planning	3.00	1.23%	128	0	128	4	132
36 101-426 Emergency Management	1.00	0.41%	43	0	43	1	44
37 101-430 Animal Control	3.14	1.28%	134	0	134	4	138
48 205 Central Dispatch	19.27	7.88%	823	0	823	23	846
49 208 Charlton Park Fund	5.40	2.21%	231	0	231	6	237
50 215 Friend of the Court	14.34	5.87%	612	0	612	17	629
58 236 Remonumentation Fund	0.46	0.19%	20	0	20	1	20
63 250 Park & Rec Fund	0.85	0.35%	36	0	36	1	37
70 261 Indigent Defense	2.05	0.84%	88	0	88	2	90
71 264 Concealed Pistol Licensing	0.08	0.03%	3	0	3	0	4
74 267 Crime Victim Rights	1.00	0.41%	43	0	43	1	44
76 275 Comm on Aging	27.69	11.33%	1,182	0	1,182	33	1,215
78 277 Middleville Police Serv	3.00	1.23%	128	0	128	4	132
79 281 Swift & Sure Sanctions	1.55	0.63%	66	0	66	2	68
80 282 56B Sobriety Court	1.25	0.51%	53	0	53	2	55
81 283 Comm Corrections	0.65	0.27%	28	0	28	1	29
82 285 Adult Drug Court	1.55	0.63%	66	0	66	2	68
86 292-992 Child Care Fund	2.42	0.99%	103	0	103	3	106
87 292-664 CC Wrap Around	1.18	0.48%	50	0	50	1	52
88 292-665 CC Juv Drug Ct	0.16	0.07%	7	0	7	0	7
89 292-668 CC Juv Justice	1.00	0.41%	43	0	43	1	44
112 588 Transit Fund	20.23	8.27%	864	0	864	24	888

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Human Resource Admin Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	244.48	100.00%	10,437	0	10,437	267	10,704
Direct Bills					0		0
<b>Total</b>					<b>\$10,437</b>		<b>\$10,704</b>
Basis Units: Full-Time Equivalents (FTEs)							
Source: County Payroll							



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**OPEB Valuation Allocations**

**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.45	1.25%	\$156	\$0	\$156	\$0	\$156
5 101-215 Clerk	7.46	3.80%	474	0	474	0	474
6 101-243 Land Information Services	4.00	2.04%	254	0	254	0	254
7 101-253 Treasurer	3.00	1.53%	191	0	191	0	191
8 101-265/266 Buildings & Grounds	5.88	2.99%	374	0	374	0	374
10 101-334 Court Security	4.41	2.24%	280	0	280	8	288
14 101-101 Bd of Commissioners	4.03	2.05%	256	0	256	7	263
15 101-140 Trial Court Criminal & Civil	15.69	7.98%	997	0	997	29	1,025
17 101-148 Family Division	6.59	3.35%	419	0	419	12	431
20 101-225 Equalization	2.68	1.36%	170	0	170	5	175
21 101-229 Prosecutor / Crime Victim	8.00	4.07%	508	0	508	15	523
24 101-236 Register of Deeds	3.00	1.53%	191	0	191	6	196
27 101-275 Drain Commissioner	2.46	1.25%	156	0	156	5	161
29 101-301 Sheriff's Dept	34.64	17.62%	2,200	0	2,200	64	2,264
31 101-331 Marine Law	2.69	1.37%	171	0	171	5	176
32 101-333 Road Patrol	1.00	0.51%	64	0	64	2	65
33 101-351 Jail	24.23	12.33%	1,539	0	1,539	44	1,584
34 101-355 Sheriff-Animal Control	1.00	0.51%	64	0	64	2	65
35 101-400 Planning	3.00	1.53%	191	0	191	6	196
36 101-426 Emergency Management	1.00	0.51%	64	0	64	2	65
37 101-430 Animal Control	3.14	1.60%	199	0	199	6	205
48 205 Central Dispatch	19.27	9.80%	1,224	0	1,224	35	1,259
49 208 Charlton Park Fund	5.40	2.75%	343	0	343	10	353
50 215 Friend of the Court	14.34	7.30%	911	0	911	26	937
58 236 Remonumentation Fund	0.46	0.23%	29	0	29	1	30
63 250 Park & Rec Fund	0.85	0.43%	54	0	54	2	56
70 261 Indigent Defense	2.05	1.04%	130	0	130	4	134
71 264 Concealed Pistol Licensing	0.08	0.04%	5	0	5	0	5
74 267 Crime Victim Rights	1.00	0.51%	64	0	64	2	65
78 277 Middleville Police Serv	3.00	1.53%	191	0	191	6	196
79 281 Swift & Sure Sanctions	1.55	0.79%	98	0	98	3	101
80 282 56B Sobriety Court	1.25	0.64%	79	0	79	2	82
81 283 Comm Corrections	0.65	0.33%	41	0	41	1	42
82 285 Adult Drug Court	1.55	0.79%	98	0	98	3	101
86 292-992 Child Care Fund	2.42	1.23%	154	0	154	4	158
87 292-664 CC Wrap Around	1.18	0.60%	75	0	75	2	77
88 292-665 CC Juv Drug Ct	0.16	0.08%	10	0	10	0	10
89 292-668 CC Juv Justice	1.00	0.51%	64	0	64	2	65

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**OPEB Valuation Allocations**

**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	196.56	100.00%	12,486	0	12,486	319	12,805
Direct Bills					0		0
<b>Total</b>					<b>\$12,486</b>		<b>\$12,805</b>
Basis Units: Full-Time Equivalents (FTEs)							
Source: County Payroll							

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**Allocation Summary**

**Dept:9 101-299 Miscellaneous**

Department	Copier Service Leases &	Departmental Paper / Copier	Audit	Cost Plan	Accounting	Human Resource Admin	OPEB Valuation	General Government	Total
1 Building Depreciation	\$0	\$0	\$0	\$1,116	\$0	\$0	\$0	\$0	\$1,116
2 Equipment Depreciation	0	0	0	638	0	0	0	0	638
3 101-175 Administration	303	0	256	797	298	105	156	0	1,915
4 101-211 Legal Counsel	0	0	81	319	53	0	0	0	453
5 101-215 Clerk	924	0	474	478	348	318	474	0	3,016
6 101-243 Land Information Services	0	0	310	319	239	171	254	0	1,292
7 101-253 Treasurer	371	0	193	478	294	128	191	0	1,655
8 101-265/266 Buildings & Grounds	728	0	657	1,594	1,066	251	374	0	4,670
9 101-299 Miscellaneous	0	0	209	1,275	145	0	0	0	1,629
10 101-334 Court Security	564	0	88	347	144	194	288	0	1,624
11 101-865 Insurance	0	0	333	1,214	7	0	0	0	1,555
12 101-865-1 Property Insurance	0	0	0	1,214	0	0	0	0	1,214
13 637 Data Processing	0	0	188	347	192	0	0	0	727
14 101-101 Bd of Commissioners	515	0	165	0	240	177	263	0	1,361
15 101-140 Trial Court Criminal & Civil	2,005	0	1,060	0	789	689	1,025	0	5,569
16 101-147 Jury Board	0	0	4	0	27	0	0	0	31
17 101-148 Family Division	842	0	676	0	703	289	431	0	2,941
18 101-151 Adult Probation	0	248	7	0	83	0	0	0	338
19 101-191 Elections	0	0	93	0	67	0	0	0	160
20 101-225 Equalization	343	0	205	0	313	118	175	0	1,153
21 101-229 Prosecutor / Crime Victim	1,022	0	685	0	418	351	523	0	2,999
23 101-230 Extraditions	0	0	1	0	1	0	0	0	2
24 101-236 Register of Deeds	383	0	183	0	338	132	196	0	1,231
25 101-254 Tax Tribunal	0	0	16	0	5	0	0	0	21
26 101-257 Co-Op Extension	0	0	101	0	12	0	0	0	113
27 101-275 Drain Commissioner	314	0	167	0	316	108	161	0	1,066
28 101-280 Soil Conservation	0	0	27	0	4	0	0	0	30
29 101-301 Sheriff's Dept	0	0	2,694	0	787	1,521	2,264	0	7,265
31 101-331 Marine Law	0	0	96	0	163	118	176	0	553
32 101-333 Road Patrol	0	0	84	0	294	44	65	0	487
33 101-351 Jail	0	0	1,891	0	1,087	1,064	1,584	0	5,625
34 101-355 Sheriff-Animal Control	0	0	72	0	287	44	65	0	468
35 101-400 Planning	383	0	231	0	381	132	196	0	1,323
36 101-426 Emergency Management	0	0	112	0	367	44	65	0	587
37 101-430 Animal Control	0	0	341	0	532	138	205	0	1,216
38 101-441 DPW	0	0	40	0	12	0	0	0	53
40 101-601 Health	0	0	366	0	4	0	0	0	370
41 101-631 Substance Abuse	0	0	63	0	3	0	0	0	65
42 101-648 Medical Examiners	0	0	0	0	11	0	0	0	11
43 101-681 Veterans Burial	0	0	21	0	39	0	0	0	60
44 101-682 Veterans Counselor	0	0	32	0	50	0	0	0	82

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**Allocation Summary**

**Dept:9 101-299 Miscellaneous**

Department	Copier Service Leases &	Departmental Paper / Copier	Audit	Cost Plan	Accounting	Human Resource Admin	OPEB Valuation	General Government	Total
45 101-689 Soldiers & Sailors	\$0	\$0	\$4	\$0	\$6	\$0	\$0	\$0	\$10
46 101-999 Appropriations	0	0	115	0	57	0	0	0	171
47 201 Road Commission	0	0	0	0	82	0	0	0	82
48 205 Central Dispatch	0	0	1,467	0	906	846	1,259	0	4,479
49 208 Charlton Park Fund	0	0	466	0	857	237	353	0	1,913
50 215 Friend of the Court	1,833	0	950	0	376	629	937	0	4,725
53 227 Animal Shelter TNR Grant 2015	0	0	4	0	22	0	0	0	27
54 228 Solid Waste	0	0	24	0	73	0	0	0	97
55 229 Two Seven Oh Inc TNR	0	0	11	0	16	0	0	0	27
56 232 Animal Shelter Donations	0	0	17	0	21	0	0	0	39
57 233 Barry Comm Resource Net	0	0	2	0	7	0	0	0	10
58 236 Remonumentation Fund	0	0	61	0	186	20	30	0	297
61 248 Building Rehab Fund	0	0	157	0	38	0	0	0	195
62 249 Capital Replacement	0	0	67	0	7	0	0	0	75
63 250 Park & Rec Fund	0	0	62	0	234	37	56	0	388
64 252 Co Agriculture Preserve	0	0	19	0	8	0	0	0	27
65 253 Master Land Use Prog	0	0	0	0	1	0	0	0	1
66 255 EDC	0	0	115	0	1	0	0	0	116
67 256 ROD Automation	0	0	39	0	149	0	0	0	188
68 259 Local Corr Officer	0	0	1	0	3	0	0	0	4
69 260 Victims Services	0	0	2	0	10	0	0	0	12
70 261 Indigent Defense	262	0	453	0	440	90	134	0	1,379
71 264 Concealed Pistol Licensing	0	0	8	0	106	4	5	0	122
74 267 Crime Victim Rights	0	0	55	0	224	44	65	0	388
75 269 Law Library	0	0	16	0	47	0	0	0	63
76 275 Comm on Aging	0	0	1,390	0	1,068	1,215	0	0	3,674
77 276 CDBG	0	0	42	0	41	0	0	0	83
78 277 Middleville Police Serv	0	0	232	0	294	132	196	0	854
79 281 Swift & Sure Sanctions	0	0	118	0	339	68	101	0	626
80 282 56B Sobriety Court	0	0	111	0	361	55	82	0	608
81 283 Comm Corrections	83	0	75	0	308	29	42	0	537
82 285 Adult Drug Court	198	0	131	0	366	68	101	0	864
84 287 Mich Justice Training	0	0	4	0	7	0	0	0	11
85 290 Social Welfare	0	0	5	0	12	0	0	0	17
86 292-992 Child Care Fund	309	0	570	0	426	106	158	0	1,570
87 292-664 CC Wrap Around	151	0	88	0	314	52	77	0	681
88 292-665 CC Juv Drug Ct	0	0	9	0	187	7	10	0	214
89 292-668 CC Juv Justice	128	0	77	0	266	44	65	0	580
90 295 Airport Fund	0	0	409	0	249	0	0	0	658
93 352 FOC Ren Debt Relocations	0	0	67	0	4	0	0	0	71
94 354 Yankee Springs Water	0	0	0	0	3	0	0	0	3

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**Allocation Summary**

**Dept:9 101-299 Miscellaneous**

Department	Copier Service Leases &	Departmental Paper / Copier	Audit	Cost Plan	Accounting	Human Resource Admin	OPEB Valuation	General Government	Total
95 355 Middleville Water Debt	\$0	\$0	\$0	\$0	\$7	\$0	\$0	\$0	\$7
96 356 Middleville Water Debt 2016	0	0	0	0	7	0	0	0	7
97 357 Fawn Lake Sewer	0	0	0	0	4	0	0	0	4
98 358 Yankee Spring	0	0	0	0	3	0	0	0	3
99 359 Finkbeiner/Crain Debt	0	0	0	0	4	0	0	0	4
100 360 TM Bldg Auth 2012 Debt	0	0	319	0	4	0	0	0	323
101 361 Rd Comm Series '16 Debt Svc	0	0	0	0	3	0	0	0	3
102 368 Thornapple Manor	0	0	1,280	0	8	0	0	0	1,288
105 377 Leach & Middle Lake	0	0	0	0	3	0	0	0	3
106 378 Little Thornapple 2019 Debt	0	0	0	0	14	0	0	0	14
107 478 Litte Thornapple 2019 Construct	0	0	0	0	1	0	0	0	1
108 506 - 511, 513 - 515 Delinquent Taxes	0	0	0	0	33	0	0	0	33
109 512 Thornapple Manor Fund	0	0	0	0	77	0	0	0	77
110 516 100% Tax Payment	0	0	0	0	10	0	0	0	10
111 517 Foreclosure Fund	0	0	0	0	4	0	0	0	4
112 588 Transit Fund	0	0	1,284	0	750	888	0	0	2,922
113 595 Commissary	0	0	124	0	267	0	0	0	391
114 660 Telephone	0	0	36	0	34	0	0	0	71
115 661 Vehicle Fund	0	0	168	0	28	0	0	0	196
116 676 Worker's Comp Fund	0	0	126	0	11	0	0	0	137
117 677 Health Ins. Fund	0	0	1,734	0	139	0	0	0	1,872
118 678 Disability Fund	0	0	58	0	196	0	0	0	254
119 680 Fringe Benefit Fund	0	0	51	0	7	0	0	0	58
120 681 Life Ins. Fund	0	0	47	0	13	0	0	0	60
121 682 Retirement Fund	0	0	2,736	0	42	0	0	0	2,778
122 683 Dental/Optical	0	0	48	0	157	0	0	0	205
123 684 Unemployment	0	0	9	0	4	0	0	0	12
126 801 Drain Fund	0	0	0	0	757	0	0	0	757
127 804 Drain Maint	0	0	0	0	46	0	0	0	46
129 843 Gun Lake Weed Assess	0	0	0	0	22	0	0	0	22
130 851 Drain Debt	0	0	0	0	2	0	0	0	2
131 852 Algonquin Lake Maintenance Fun	0	0	0	0	8	0	0	0	8
132 Mental Health	0	0	126	0	0	0	0	0	126
133 Other	0	0	0	0	7	0	0	0	7
<b>Total</b>	<b>\$11,663</b>	<b>\$248</b>	<b>\$27,809</b>	<b>\$10,137</b>	<b>\$20,910</b>	<b>\$10,704</b>	<b>\$12,805</b>	<b>\$0</b>	<b>\$94,276</b>

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**101-334 COURT SECURITY**  
**Nature and Extent of Service**

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

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

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

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

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**A. Department Costs**

Dept:10 101-334 Court Security

Description		Amount	General Admin	Courthouse Security	C&L Building Security
<hr/>					
Personnel Costs					
Salaries	S1	97,978	0	48,989	48,989
Salary % Split			.00%	50.00%	50.00%
Benefits	S	9,003	0	4,501	4,501
Subtotal - Personnel Costs		106,980	0	53,490	53,490
<hr/>					
Services & Supplies Cost					
744-000 Uniforms & Accessories	S	485	0	242	242
957-000 Employee Training	S	198	0	99	99
960-000 Miscellaneous Expenses	S	93	0	46	46
Subtotal - Services & Supplies		776	0	388	388
<hr/>					
<b>Department Cost Total</b>		107,756	0	53,878	53,878
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<hr/>					
<b>Total Costs After Adjustments</b>		107,756	0	53,878	53,878
<hr/>					
General Admin Distribution			0	0	0
<hr/>					
<b>Grand Total</b>		<b>\$107,756</b>		<b>\$53,878</b>	<b>\$53,878</b>
<hr/>					

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

**Dept:10 101-334 Court Security**

Department	First Incoming	Second Incoming	Courthouse Security	C&L Building Security
1 Courthouse	\$458	\$2	\$230	\$230
1 Courts & Law	2,017	9	1,013	1,013
Subtotal - Building Depreciation	2,475	11	1,243	1,243
2 C & L Building Equipment	17	0	9	9
2 Dept. Specific Equip.	3,296	37	1,667	1,667
Subtotal - Equipment Depreciation	3,313	38	1,675	1,675
3 County Coordination	504	127	316	316
3 Financial Reporting / Accounting	731	184	458	458
3 Computer Operations	49	12	31	31
3 Personnel Management	496	125	310	310
Subtotal - 101-175 Administration	1,780	448	1,114	1,114
5 Payroll / Fringe	1,518	273	895	895
5 Accounting	193	34	114	114
Subtotal - 101-215 Clerk	1,711	307	1,009	1,009
6 Data Processing Support	1,306	326	816	816
Subtotal - 101-243 Land Information S	1,306	326	816	816
7 General Fund Revenues	2,023	395	1,209	1,209
Subtotal - 101-253 Treasurer	2,023	395	1,209	1,209
8 Courthouse	3,976	832	2,404	2,404
8 Courts & Law	4,916	571	2,744	2,744
Subtotal - 101-265/266 Buildings & Gri	8,892	1,403	5,147	5,147
9 Copier Service Leases & Maint	546	18	282	282
9 Audit	85	2	44	44
9 Cost Plan	319	28	173	173
9 Accounting	140	4	72	72
9 Human Resource Admin	188	5	97	97
9 OPEB Valuation	280	8	144	144
Subtotal - 101-299 Miscellaneous	1,559	65	812	812
10 Courthouse Security	0	1,394	697	697



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

**Dept:10 101-334 Court Security**

Department	First Incoming	Second Incoming	Courthouse Security	C&L Building Security
10 C&L Building Security	\$0	\$1,087	\$544	\$544
Subtotal - 101-334 Court Security	0	2,482	1,241	1,241
11 General Liability	0	94	47	47
11 Public Officials	0	1,046	523	523
11 Employee Benefits	0	923	462	462
11 Retirement Fund	0	13,447	6,724	6,724
Subtotal - 101-865 Insurance	0	15,511	7,756	7,756
12 Courthouse	0	459	230	230
12 Courts & Law	0	235	117	117
Subtotal - 101-865-1 Property Insurance	0	694	347	347
13 Computer Services	0	1,139	569	569
13 Dept Specific Equipment	0	284	142	142
Subtotal - 637 Data Processing	0	1,423	712	712
<b>Total Incoming</b>	<b>23,059</b>	<b>23,104</b>	<b>23,082</b>	<b>23,082</b>
<b>C. Total Allocated</b>		<b>\$153,919</b>	<b>\$76,960</b>	<b>\$76,960</b>
			50.00%	50.00%

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**Courthouse Security Allocations**

**Dept:10 101-334 Court Security**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	848	7.53%	\$4,927	\$0	\$4,927	\$0	\$4,927
5 101-215 Clerk	1,471	13.07%	8,547	0	8,547	0	8,547
7 101-253 Treasurer	744	6.61%	4,323	0	4,323	0	4,323
8 101-265/266 Buildings & Grounds	200	1.78%	1,162	0	1,162	0	1,162
10 101-334 Court Security	240	2.13%	1,394	0	1,394	0	1,394
14 101-101 Bd of Commissioners	810	7.20%	4,706	0	4,706	1,207	5,913
15 101-140 Trial Court Criminal & Civil	4,472	39.73%	25,984	0	25,984	6,663	32,647
20 101-225 Equalization	570	5.06%	3,312	0	3,312	849	4,161
24 101-236 Register of Deeds	760	6.75%	4,416	0	4,416	1,132	5,548
27 101-275 Drain Commissioner	546	4.85%	3,172	0	3,172	813	3,986
35 101-400 Planning	596	5.29%	3,463	0	3,463	888	4,351
<b>Subtotal</b>	11,257	100.00%	65,407	0	65,407	11,552	76,960
Direct Bills					0		0
<b>Total</b>					<b>\$65,407</b>		<b>\$76,960</b>
Basis Units: Assigned Square Footage							
Source: Floor Plans							

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**C&L Building Security Allocations**

**Dept:10 101-334 Court Security**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265/266 Buildings & Grounds	864	3.83%	\$2,505	\$0	\$2,505	\$0	\$2,505
10 101-334 Court Security	375	1.66%	1,087	0	1,087	0	1,087
15 101-140 Trial Court Criminal & Civil	5,388	23.88%	15,622	0	15,622	2,919	18,541
17 101-148 Family Division	5,698	25.26%	16,521	0	16,521	3,087	19,608
18 101-151 Adult Probation	2,848	12.62%	8,257	0	8,257	1,543	9,801
21 101-229 Prosecutor / Crime Victim	2,220	9.84%	6,437	0	6,437	1,203	7,640
70 261 Indigent Defense	639	2.83%	1,853	0	1,853	346	2,199
75 269 Law Library	240	1.06%	696	0	696	130	826
81 283 Comm Corrections	230	1.02%	667	0	667	125	791
82 285 Adult Drug Court	1,926	8.54%	5,584	0	5,584	1,044	6,628
86 292-992 Child Care Fund	670	2.97%	1,943	0	1,943	363	2,306
87 292-664 CC Wrap Around	120	0.53%	348	0	348	65	413
89 292-668 CC Juv Justice	336	1.49%	974	0	974	182	1,156
133 Other	1,005	4.45%	2,914	0	2,914	545	3,458
<b>Subtotal</b>	22,559	100.00%	65,407	0	65,407	11,552	76,960
Direct Bills					0		0
<b>Total</b>					<b>\$65,407</b>		<b>\$76,960</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans

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**Allocation Summary**

**Dept:10 101-334 Court Security**

Department	Courthouse Security	C&L Building Security	Total
3 101-175 Administration	\$4,927	\$0	\$4,927
5 101-215 Clerk	8,547	0	8,547
7 101-253 Treasurer	4,323	0	4,323
8 101-265/266 Buildings & Grounds	1,162	2,505	3,667
10 101-334 Court Security	1,394	1,087	2,482
14 101-101 Bd of Commissioners	5,913	0	5,913
15 101-140 Trial Court Criminal & Civil	32,647	18,541	51,188
17 101-148 Family Division	0	19,608	19,608
18 101-151 Adult Probation	0	9,801	9,801
20 101-225 Equalization	4,161	0	4,161
21 101-229 Prosecutor / Crime Victim	0	7,640	7,640
24 101-236 Register of Deeds	5,548	0	5,548
27 101-275 Drain Commissioner	3,986	0	3,986
35 101-400 Planning	4,351	0	4,351
70 261 Indigent Defense	0	2,199	2,199
75 269 Law Library	0	826	826
81 283 Comm Corrections	0	791	791
82 285 Adult Drug Court	0	6,628	6,628
86 292-992 Child Care Fund	0	2,306	2,306
87 292-664 CC Wrap Around	0	413	413
89 292-668 CC Juv Justice	0	1,156	1,156
133 Other	0	3,458	3,458
<b>Total</b>	<b>\$76,960</b>	<b>\$76,960</b>	<b>\$153,919</b>

**101-865 INSURANCE**  
**Nature and Extent of Service**

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

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

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

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

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

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

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**A. Department Costs**

**Dept:11 101-865 Insurance**

Description		Amount	General Admin	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits	Retirement Fund
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
101-865-910.000 Insurance	P	408,526	0	125,462	29,228	56,654	83,018	114,164	0	0
101-999-999-677 Health Ins. Contribu	P	46,985	0	0	0	0	0	0	46,985	0
101-999-999-681 Life Ins. Contributor	P	3,000	0	0	0	0	0	0	3,000	0
682-861-718-000 Employer Share Ret P	P	500,000	0	0	0	0	0	0	0	500,000
Subtotal - Services & Supplies		958,511	0	125,462	29,228	56,654	83,018	114,164	49,985	500,000
<b>Department Cost Total</b>		958,511	0	125,462	29,228	56,654	83,018	114,164	49,985	500,000
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		958,511	0	125,462	29,228	56,654	83,018	114,164	49,985	500,000
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$958,511</b>		<b>\$125,462</b>	<b>\$29,228</b>	<b>\$56,654</b>	<b>\$83,018</b>	<b>\$114,164</b>	<b>\$49,985</b>	<b>\$500,000</b>

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

**Dept:11 101-865 Insurance**

Department	First Incoming	Second Incoming	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits	Retirement Fund
3 County Coordination	\$1,912	\$480	\$313	\$73	\$141	\$207	\$285	\$125	\$1,248
3 Financial Reporting / Accounting	38	10	6	1	3	4	6	2	25
3 Risk Management	19,436	4,835	3,177	740	1,435	2,102	2,891	1,266	12,661
Subtotal - 101-175 Administration	21,386	5,325	3,496	815	1,579	2,313	3,181	1,393	13,934
4 Specific Service	64	2	9	2	4	6	8	3	35
Subtotal - 101-211 Legal Counsel	64	2	9	2	4	6	8	3	35
5 Accounting	10	2	2	0	1	1	1	1	6
Subtotal - 101-215 Clerk	10	2	2	0	1	1	1	1	6
7 General Fund Revenues	104	20	16	4	7	11	15	7	65
Subtotal - 101-253 Treasurer	104	20	16	4	7	11	15	7	65
9 Audit	324	9	44	10	20	29	40	17	174
9 Cost Plan	1,116	98	159	37	72	105	145	63	633
9 Accounting	7	0	1	0	0	1	1	0	4
Subtotal - 101-299 Miscellaneous	1,447	107	204	47	92	135	185	81	811
11 General Liability	0	358	47	11	21	31	43	19	187
Subtotal - 101-865 Insurance	0	358	47	11	21	31	43	19	187
<b>Total Incoming</b>	<b>23,012</b>	<b>5,814</b>	<b>3,773</b>	<b>879</b>	<b>1,704</b>	<b>2,497</b>	<b>3,433</b>	<b>1,503</b>	<b>15,037</b>
<b>C. Total Allocated</b>		<b>\$987,338</b>	<b>\$129,235</b>	<b>\$30,107</b>	<b>\$58,358</b>	<b>\$85,515</b>	<b>\$117,597</b>	<b>\$51,488</b>	<b>\$515,037</b>
		13.09%	3.05%	5.91%	8.66%	11.91%	5.21%	52.16%	



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**Property Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 101-865-1 Property Insurance	1	100.00%	\$128,474	\$0	\$128,474	\$761	\$129,235
<b>Subtotal</b>	1	100.00%	128,474	0	128,474	761	129,235
Direct Bills					0		0
<b>Total</b>					<b>\$128,474</b>		<b>\$129,235</b>

Basis Units: Direct to Property Schedule  
Source:

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**General Liability Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	322,072	0.94%	\$282	\$0	\$282	\$0	\$282
4 101-211 Legal Counsel	102,314	0.30%	90	0	90	0	90
5 101-215 Clerk	596,889	1.75%	523	0	523	0	523
6 101-243 Land Information Services	390,267	1.14%	342	0	342	0	342
7 101-253 Treasurer	243,338	0.71%	213	0	213	0	213
8 101-265/266 Buildings & Grounds	828,308	2.42%	725	0	725	0	725
9 101-299 Miscellaneous	262,912	0.77%	230	0	230	0	230
10 101-334 Court Security	107,756	0.32%	94	0	94	0	94
11 101-865 Insurance	408,526	1.20%	358	0	358	0	358
13 637 Data Processing	231,028	0.68%	202	0	202	1	204
14 101-101 Bd of Commissioners	202,565	0.59%	177	0	177	1	179
15 101-140 Trial Court Criminal & Civil	1,300,121	3.80%	1,138	0	1,138	7	1,146
16 101-147 Jury Board	5,157	0.02%	5	0	5	0	5
17 101-148 Family Division	828,567	2.42%	726	0	726	5	730
18 101-151 Adult Probation	8,425	0.02%	7	0	7	0	7
19 101-191 Elections	113,936	0.33%	100	0	100	1	100
20 101-225 Equalization	251,638	0.74%	220	0	220	1	222
21 101-229 Prosecutor / Crime Victim	840,046	2.46%	736	0	736	5	740
23 101-230 Extraditions	731	0.00%	1	0	1	0	1
24 101-236 Register of Deeds	223,828	0.65%	196	0	196	1	197
25 101-254 Tax Tribunal	19,865	0.06%	17	0	17	0	18
26 101-257 Co-Op Extension	123,516	0.36%	108	0	108	1	109
27 101-275 Drain Commissioner	204,521	0.60%	179	0	179	1	180
28 101-280 Soil Conservation	32,500	0.10%	28	0	28	0	29
29 101-301 Sheriff's Dept	3,303,376	9.66%	2,893	0	2,893	19	2,912
31 101-331 Marine Law	117,903	0.34%	103	0	103	1	104
32 101-333 Road Patrol	102,560	0.30%	90	0	90	1	90
33 101-351 Jail	2,318,984	6.78%	2,031	0	2,031	13	2,044
34 101-355 Sheriff-Animal Control	88,459	0.26%	77	0	77	1	78
35 101-400 Planning	283,632	0.83%	248	0	248	2	250
36 101-426 Emergency Management	136,782	0.40%	120	0	120	1	121
37 101-430 Animal Control	418,395	1.22%	366	0	366	2	369
38 101-441 DPW	49,640	0.15%	43	0	43	0	44
40 101-601 Health	449,212	1.31%	393	0	393	3	396
41 101-631 Substance Abuse	76,880	0.22%	67	0	67	0	68
43 101-681 Veterans Burial	25,500	0.07%	22	0	22	0	22
44 101-682 Veterans Counselor	39,264	0.11%	34	0	34	0	35
45 101-689 Soldiers & Sailors	5,218	0.02%	5	0	5	0	5
46 101-999 Appropriations	140,585	0.41%	123	0	123	1	124
48 205 Central Dispatch	1,799,335	5.26%	1,576	0	1,576	10	1,586
49 208 Charlton Park Fund	571,335	1.67%	500	0	500	3	504
50 215 Friend of the Court	1,164,979	3.41%	1,020	0	1,020	7	1,027

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**General Liability Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 227 Animal Shelter TNR Grant 2015	5,391	0.02%	\$5	\$0	\$5	\$0	\$5
54 228 Solid Waste	29,045	0.08%	25	0	25	0	26
55 229 Two Seven Oh Inc TNR	14,039	0.04%	12	0	12	0	12
56 232 Animal Shelter Donations	21,157	0.06%	19	0	19	0	19
57 233 Barry Comm Resource Net	2,856	0.01%	3	0	3	0	3
58 236 Remonumentation Fund	74,451	0.22%	65	0	65	0	66
61 248 Building Rehab Fund	192,795	0.56%	169	0	169	1	170
62 249 Capital Replacement	82,731	0.24%	72	0	72	0	73
63 250 Park & Rec Fund	75,724	0.22%	66	0	66	0	67
64 252 Co Agriculture Preserve	22,872	0.07%	20	0	20	0	20
66 255 EDC	140,585	0.41%	123	0	123	1	124
67 256 ROD Automation	47,862	0.14%	42	0	42	0	42
68 259 Local Corr Officer	1,360	0.00%	1	0	1	0	1
69 260 Victims Services	1,941	0.01%	2	0	2	0	2
70 261 Indigent Defense	555,000	1.62%	486	0	486	3	489
71 264 Concealed Pistol Licensing	9,224	0.03%	8	0	8	0	8
74 267 Crime Victim Rights	67,168	0.20%	59	0	59	0	59
75 269 Law Library	19,908	0.06%	17	0	17	0	18
76 275 Comm on Aging	1,705,289	4.99%	1,493	0	1,493	10	1,503
77 276 CDBG	52,043	0.15%	46	0	46	0	46
78 277 Middleville Police Serv	284,675	0.83%	249	0	249	2	251
79 281 Swift & Sure Sanctions	145,124	0.42%	127	0	127	1	128
80 282 56B Sobriety Court	135,678	0.40%	119	0	119	1	120
81 283 Comm Corrections	91,876	0.27%	80	0	80	1	81
82 285 Adult Drug Court	161,052	0.47%	141	0	141	1	142
84 287 Mich Justice Training	5,203	0.02%	5	0	5	0	5
85 290 Social Welfare	6,559	0.02%	6	0	6	0	6
86 292-992 Child Care Fund	699,623	2.05%	613	0	613	4	617
87 292-664 CC Wrap Around	107,401	0.31%	94	0	94	1	95
88 292-665 CC Juv Drug Ct	11,531	0.03%	10	0	10	0	10
89 292-668 CC Juv Justice	94,608	0.28%	83	0	83	1	83
90 295 Airport Fund	501,404	1.47%	439	0	439	3	442
93 352 FOC Ren Debt Relocations	82,313	0.24%	72	0	72	0	73
100 360 TM Bldg Auth 2012 Debt	391,238	1.14%	343	0	343	2	345
102 368 Thornapple Manor	1,569,538	4.59%	1,374	0	1,374	9	1,383
112 588 Transit Fund	1,574,915	4.61%	1,379	0	1,379	9	1,388
113 595 Commissary	152,111	0.45%	133	0	133	1	134
114 660 Telephone	44,613	0.13%	39	0	39	0	39
115 661 Vehicle Fund	206,207	0.60%	181	0	181	1	182
116 676 Worker's Comp Fund	154,398	0.45%	135	0	135	1	136
117 677 Health Ins. Fund	2,126,414	6.22%	1,862	0	1,862	12	1,874
118 678 Disability Fund	71,147	0.21%	62	0	62	0	63

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**General Liability Allocations**

Dept:11 101-865 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
119 680 Fringe Benefit Fund	62,430	0.18%	\$55	\$0	\$55	\$0	\$55
120 681 Life Ins. Fund	57,061	0.17%	50	0	50	0	50
121 682 Retirement Fund	3,355,961	9.82%	2,939	0	2,939	19	2,958
122 683 Dental/Optical	58,761	0.17%	51	0	51	0	52
123 684 Unemployment	10,571	0.03%	9	0	9	0	9
132 Mental Health	154,500	0.45%	135	0	135	1	136
<b>Subtotal</b>	<b>34,179,218</b>	<b>100.00%</b>	<b>29,930</b>	<b>0</b>	<b>29,930</b>	<b>177</b>	<b>30,107</b>
Direct Bills					0		0
<b>Total</b>					<b>\$29,930</b>		<b>\$30,107</b>

Basis Units: Dollar Value of Expenditures  
Source: Audit

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**Public Officials Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.45	1.00%	\$581	\$0	\$581	\$0	\$581
5 101-215 Clerk	7.46	3.05%	1,770	0	1,770	0	1,770
6 101-243 Land Information Services	4.00	1.64%	949	0	949	0	949
7 101-253 Treasurer	3.00	1.23%	712	0	712	0	712
8 101-265/266 Buildings & Grounds	5.88	2.41%	1,395	0	1,395	0	1,395
10 101-334 Court Security	4.41	1.80%	1,046	0	1,046	0	1,046
14 101-101 Bd of Commissioners	4.03	1.65%	956	0	956	6	963
15 101-140 Trial Court Criminal & Civil	15.69	6.42%	3,723	0	3,723	25	3,748
17 101-148 Family Division	6.59	2.70%	1,564	0	1,564	10	1,574
20 101-225 Equalization	2.68	1.10%	636	0	636	4	640
21 101-229 Prosecutor / Crime Victim	8.00	3.27%	1,898	0	1,898	13	1,911
24 101-236 Register of Deeds	3.00	1.23%	712	0	712	5	717
27 101-275 Drain Commissioner	2.46	1.01%	584	0	584	4	588
29 101-301 Sheriff's Dept	34.64	14.17%	8,220	0	8,220	55	8,275
31 101-331 Marine Law	2.69	1.10%	638	0	638	4	643
32 101-333 Road Patrol	1.00	0.41%	237	0	237	2	239
33 101-351 Jail	24.23	9.91%	5,750	0	5,750	38	5,788
34 101-355 Sheriff-Animal Control	1.00	0.41%	237	0	237	2	239
35 101-400 Planning	3.00	1.23%	712	0	712	5	717
36 101-426 Emergency Management	1.00	0.41%	237	0	237	2	239
37 101-430 Animal Control	3.14	1.28%	745	0	745	5	750
48 205 Central Dispatch	19.27	7.88%	4,573	0	4,573	30	4,603
49 208 Charlton Park Fund	5.40	2.21%	1,281	0	1,281	9	1,290
50 215 Friend of the Court	14.34	5.87%	3,403	0	3,403	23	3,426
58 236 Remonumentation Fund	0.46	0.19%	109	0	109	1	110
63 250 Park & Rec Fund	0.85	0.35%	202	0	202	1	203
70 261 Indigent Defense	2.05	0.84%	486	0	486	3	490
71 264 Concealed Pistol Licensing	0.08	0.03%	19	0	19	0	19
74 267 Crime Victim Rights	1.00	0.41%	237	0	237	2	239
76 275 Comm on Aging	27.69	11.33%	6,571	0	6,571	44	6,615
78 277 Middleville Police Serv	3.00	1.23%	712	0	712	5	717
79 281 Swift & Sure Sanctions	1.55	0.63%	368	0	368	2	370
80 282 56B Sobriety Court	1.25	0.51%	297	0	297	2	299
81 283 Comm Corrections	0.65	0.27%	154	0	154	1	155
82 285 Adult Drug Court	1.55	0.63%	368	0	368	2	370
86 292-992 Child Care Fund	2.42	0.99%	574	0	574	4	578
87 292-664 CC Wrap Around	1.18	0.48%	280	0	280	2	282
88 292-665 CC Juv Drug Ct	0.16	0.07%	38	0	38	0	38
89 292-668 CC Juv Justice	1.00	0.41%	237	0	237	2	239
112 588 Transit Fund	20.23	8.27%	4,801	0	4,801	32	4,833

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**Public Officials Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	244.48	100.00%	58,014	0	58,014	344	58,358
Direct Bills					0		0
<b>Total</b>					<b>\$58,014</b>		<b>\$58,358</b>
Basis Units: Full-Time Equivalents (FTEs)							
Source: Payroll							

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**Vehicle Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-243 Land Information Services	1	1.14%	\$966	\$0	\$966	\$0	\$966
8 101-265/266 Buildings & Grounds	2	2.27%	1,932	0	1,932	0	1,932
15 101-140 Trial Court Criminal & Civil	8	9.09%	7,728	0	7,728	47	7,776
20 101-225 Equalization	1	1.14%	966	0	966	6	972
27 101-275 Drain Commissioner	1	1.14%	966	0	966	6	972
29 101-301 Sheriff's Dept	37	42.05%	35,743	0	35,743	219	35,963
33 101-351 Jail	1	1.14%	966	0	966	6	972
34 101-355 Sheriff-Animal Control	1	1.14%	966	0	966	6	972
36 101-426 Emergency Management	2	2.27%	1,932	0	1,932	12	1,944
37 101-430 Animal Control	6	6.82%	5,796	0	5,796	36	5,832
40 101-601 Health	3	3.41%	2,898	0	2,898	18	2,916
49 208 Charlton Park Fund	2	2.27%	1,932	0	1,932	12	1,944
76 275 Comm on Aging	5	5.68%	4,830	0	4,830	30	4,860
112 588 Transit Fund	18	20.45%	17,389	0	17,389	107	17,495
<b>Subtotal</b>	<b>88</b>	<b>100.00%</b>	<b>85,011</b>	<b>0</b>	<b>85,011</b>	<b>504</b>	<b>85,515</b>
Direct Bills					0		0
<b>Total</b>					<b>\$85,011</b>		<b>\$85,515</b>

Basis Units: Number of Vehicles

Source:

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**Law Enforcement Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 101-301 Sheriff's Dept	1	100.00%	\$116,905	\$0	\$116,905	\$692	\$117,597
<b>Subtotal</b>	1	100.00%	116,905	0	116,905	692	117,597
Direct Bills					0		0
<b>Total</b>					<b>\$116,905</b>		<b>\$117,597</b>

Basis Units: Direct to Sheriff  
Source:



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**Employee Benefits Allocations**

Dept:11 101-865 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.45	1.00%	\$513	\$0	\$513	\$0	\$513
5 101-215 Clerk	7.46	3.05%	1,562	0	1,562	0	1,562
6 101-243 Land Information Services	4.00	1.64%	837	0	837	0	837
7 101-253 Treasurer	3.00	1.23%	628	0	628	0	628
8 101-265/266 Buildings & Grounds	5.88	2.41%	1,231	0	1,231	0	1,231
10 101-334 Court Security	4.41	1.80%	923	0	923	0	923
14 101-101 Bd of Commissioners	4.03	1.65%	844	0	844	6	849
15 101-140 Trial Court Criminal & Civil	15.69	6.42%	3,285	0	3,285	22	3,307
17 101-148 Family Division	6.59	2.70%	1,380	0	1,380	9	1,389
20 101-225 Equalization	2.68	1.10%	561	0	561	4	565
21 101-229 Prosecutor / Crime Victim	8.00	3.27%	1,675	0	1,675	11	1,686
24 101-236 Register of Deeds	3.00	1.23%	628	0	628	4	632
27 101-275 Drain Commissioner	2.46	1.01%	515	0	515	3	518
29 101-301 Sheriff's Dept	34.64	14.17%	7,252	0	7,252	48	7,301
31 101-331 Marine Law	2.69	1.10%	563	0	563	4	567
32 101-333 Road Patrol	1.00	0.41%	209	0	209	1	211
33 101-351 Jail	24.23	9.91%	5,073	0	5,073	34	5,107
34 101-355 Sheriff-Animal Control	1.00	0.41%	209	0	209	1	211
35 101-400 Planning	3.00	1.23%	628	0	628	4	632
36 101-426 Emergency Management	1.00	0.41%	209	0	209	1	211
37 101-430 Animal Control	3.14	1.28%	657	0	657	4	662
48 205 Central Dispatch	19.27	7.88%	4,034	0	4,034	27	4,061
49 208 Charlton Park Fund	5.40	2.21%	1,131	0	1,131	8	1,138
50 215 Friend of the Court	14.34	5.87%	3,002	0	3,002	20	3,022
58 236 Remonumentation Fund	0.46	0.19%	96	0	96	1	97
63 250 Park & Rec Fund	0.85	0.35%	178	0	178	1	179
70 261 Indigent Defense	2.05	0.84%	429	0	429	3	432
71 264 Concealed Pistol Licensing	0.08	0.03%	17	0	17	0	17
74 267 Crime Victim Rights	1.00	0.41%	209	0	209	1	211
76 275 Comm on Aging	27.69	11.33%	5,797	0	5,797	39	5,836
78 277 Middleville Police Serv	3.00	1.23%	628	0	628	4	632
79 281 Swift & Sure Sanctions	1.55	0.63%	325	0	325	2	327
80 282 56B Sobriety Court	1.25	0.51%	262	0	262	2	263
81 283 Comm Corrections	0.65	0.27%	136	0	136	1	137
82 285 Adult Drug Court	1.55	0.63%	325	0	325	2	327
86 292-992 Child Care Fund	2.42	0.99%	507	0	507	3	510
87 292-664 CC Wrap Around	1.18	0.48%	247	0	247	2	249
88 292-665 CC Juv Drug Ct	0.16	0.07%	33	0	33	0	34
89 292-668 CC Juv Justice	1.00	0.41%	209	0	209	1	211
112 588 Transit Fund	20.23	8.27%	4,235	0	4,235	28	4,264

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**Employee Benefits Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	244.48	100.00%	51,185	0	51,185	303	51,488
Direct Bills					0		0
<b>Total</b>					<b>\$51,185</b>		<b>\$51,488</b>
Basis Units: Full-Time Equivalents (FTEs)							
Source: Payroll							

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**Retirement Fund Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.45	1.46%	\$7,471	\$0	\$7,471	\$0	\$7,471
5 101-215 Clerk	7.46	4.44%	22,748	0	22,748	0	22,748
6 101-243 Land Information Services	4.00	2.38%	12,197	0	12,197	0	12,197
7 101-253 Treasurer	3.00	1.79%	9,148	0	9,148	0	9,148
8 101-265/266 Buildings & Grounds	5.88	3.50%	17,930	0	17,930	0	17,930
10 101-334 Court Security	4.41	2.63%	13,447	0	13,447	0	13,447
14 101-101 Bd of Commissioners	4.03	2.40%	12,289	0	12,289	87	12,375
15 101-140 Trial Court Criminal & Civil	15.69	9.34%	47,843	0	47,843	338	48,181
17 101-148 Family Division	6.59	3.92%	20,095	0	20,095	142	20,237
20 101-225 Equalization	2.68	1.60%	8,172	0	8,172	58	8,230
21 101-229 Prosecutor / Crime Victim	8.00	4.76%	24,394	0	24,394	172	24,567
24 101-236 Register of Deeds	3.00	1.79%	9,148	0	9,148	65	9,212
27 101-275 Drain Commissioner	2.46	1.47%	7,501	0	7,501	53	7,554
29 101-301 Sheriff's Dept	34.64	20.63%	105,627	0	105,627	747	106,374
31 101-331 Marine Law	2.69	1.60%	8,203	0	8,203	58	8,261
32 101-333 Road Patrol	1.00	0.60%	3,049	0	3,049	22	3,071
33 101-351 Jail	24.23	14.43%	73,884	0	73,884	522	74,406
34 101-355 Sheriff-Animal Control	1.00	0.60%	3,049	0	3,049	22	3,071
35 101-400 Planning	3.00	1.79%	9,148	0	9,148	65	9,212
36 101-426 Emergency Management	1.00	0.60%	3,049	0	3,049	22	3,071
37 101-430 Animal Control	3.14	1.87%	9,575	0	9,575	68	9,642
50 215 Friend of the Court	14.34	8.54%	43,727	0	43,727	309	44,036
58 236 Remonumentation Fund	0.46	0.27%	1,403	0	1,403	10	1,413
78 277 Middleville Police Serv	3.00	1.79%	9,148	0	9,148	65	9,212
79 281 Swift & Sure Sanctions	1.55	0.92%	4,726	0	4,726	33	4,760
80 282 56B Sobriety Court	1.25	0.74%	3,812	0	3,812	27	3,839
81 283 Comm Corrections	0.65	0.39%	1,982	0	1,982	14	1,996
82 285 Adult Drug Court	1.55	0.92%	4,726	0	4,726	33	4,760
86 292-992 Child Care Fund	2.42	1.44%	7,379	0	7,379	52	7,431
87 292-664 CC Wrap Around	1.18	0.70%	3,598	0	3,598	25	3,624
88 292-665 CC Juv Drug Ct	0.16	0.10%	488	0	488	3	491
89 292-668 CC Juv Justice	1.00	0.60%	3,049	0	3,049	22	3,071
<b>Subtotal</b>	<b>167.91</b>	<b>100.00%</b>	<b>512,004</b>	<b>0</b>	<b>512,004</b>	<b>3,033</b>	<b>515,037</b>
Direct Bills					0		0
<b>Total</b>					<b>\$512,004</b>		<b>\$515,037</b>

Basis Units: FTEs - Exc. Dispatch, Parks, COA, Transit  
Source: Payroll

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**Allocation Summary**

**Dept:11 101-865 Insurance**

Department	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits	Retirement Fund	Total
3 101-175 Administration	\$0	\$282	\$581	\$0	\$0	\$513	\$7,471	\$8,847
4 101-211 Legal Counsel	0	90	0	0	0	0	0	90
5 101-215 Clerk	0	523	1,770	0	0	1,562	22,748	26,602
6 101-243 Land Information Services	0	342	949	966	0	837	12,197	15,292
7 101-253 Treasurer	0	213	712	0	0	628	9,148	10,701
8 101-265/266 Buildings & Grounds	0	725	1,395	1,932	0	1,231	17,930	23,214
9 101-299 Miscellaneous	0	230	0	0	0	0	0	230
10 101-334 Court Security	0	94	1,046	0	0	923	13,447	15,511
11 101-865 Insurance	0	358	0	0	0	0	0	358
12 101-865-1 Property Insurance	129,235	0	0	0	0	0	0	129,235
13 637 Data Processing	0	204	0	0	0	0	0	204
14 101-101 Bd of Commissioners	0	179	963	0	0	849	12,375	14,366
15 101-140 Trial Court Criminal & Civil	0	1,146	3,748	7,776	0	3,307	48,181	64,158
16 101-147 Jury Board	0	5	0	0	0	0	0	5
17 101-148 Family Division	0	730	1,574	0	0	1,389	20,237	23,930
18 101-151 Adult Probation	0	7	0	0	0	0	0	7
19 101-191 Elections	0	100	0	0	0	0	0	100
20 101-225 Equalization	0	222	640	972	0	565	8,230	10,629
21 101-229 Prosecutor / Crime Victim	0	740	1,911	0	0	1,686	24,567	28,904
23 101-230 Extraditions	0	1	0	0	0	0	0	1
24 101-236 Register of Deeds	0	197	717	0	0	632	9,212	10,759
25 101-254 Tax Tribunal	0	18	0	0	0	0	0	18
26 101-257 Co-Op Extension	0	109	0	0	0	0	0	109
27 101-275 Drain Commissioner	0	180	588	972	0	518	7,554	9,813
28 101-280 Soil Conservation	0	29	0	0	0	0	0	29
29 101-301 Sheriff's Dept	0	2,912	8,275	35,963	117,597	7,301	106,374	278,421
31 101-331 Marine Law	0	104	643	0	0	567	8,261	9,574
32 101-333 Road Patrol	0	90	239	0	0	211	3,071	3,611
33 101-351 Jail	0	2,044	5,788	972	0	5,107	74,406	88,317
34 101-355 Sheriff-Animal Control	0	78	239	972	0	211	3,071	4,570
35 101-400 Planning	0	250	717	0	0	632	9,212	10,811
36 101-426 Emergency Management	0	121	239	1,944	0	211	3,071	5,585
37 101-430 Animal Control	0	369	750	5,832	0	662	9,642	17,255
38 101-441 DPW	0	44	0	0	0	0	0	44
40 101-601 Health	0	396	0	2,916	0	0	0	3,312
41 101-631 Substance Abuse	0	68	0	0	0	0	0	68
43 101-681 Veterans Burial	0	22	0	0	0	0	0	22
44 101-682 Veterans Counselor	0	35	0	0	0	0	0	35
45 101-689 Soldiers & Sailors	0	5	0	0	0	0	0	5
46 101-999 Appropriations	0	124	0	0	0	0	0	124
48 205 Central Dispatch	0	1,586	4,603	0	0	4,061	0	10,250

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**Allocation Summary**

**Dept:11 101-865 Insurance**

Department	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits	Retirement Fund	Total
49 208 Charlton Park Fund	\$0	\$504	\$1,290	\$1,944	\$0	\$1,138	\$0	\$4,876
50 215 Friend of the Court	0	1,027	3,426	0	0	3,022	44,036	51,510
53 227 Animal Shelter TNR Grant 2015	0	5	0	0	0	0	0	5
54 228 Solid Waste	0	26	0	0	0	0	0	26
55 229 Two Seven Oh Inc TNR	0	12	0	0	0	0	0	12
56 232 Animal Shelter Donations	0	19	0	0	0	0	0	19
57 233 Barry Comm Resource Net	0	3	0	0	0	0	0	3
58 236 Remonumentation Fund	0	66	110	0	0	97	1,413	1,685
61 248 Building Rehab Fund	0	170	0	0	0	0	0	170
62 249 Capital Replacement	0	73	0	0	0	0	0	73
63 250 Park & Rec Fund	0	67	203	0	0	179	0	449
64 252 Co Agriculture Preserve	0	20	0	0	0	0	0	20
66 255 EDC	0	124	0	0	0	0	0	124
67 256 ROD Automation	0	42	0	0	0	0	0	42
68 259 Local Corr Officer	0	1	0	0	0	0	0	1
69 260 Victims Services	0	2	0	0	0	0	0	2
70 261 Indigent Defense	0	489	490	0	0	432	0	1,411
71 264 Concealed Pistol Licensing	0	8	19	0	0	17	0	44
74 267 Crime Victim Rights	0	59	239	0	0	211	0	509
75 269 Law Library	0	18	0	0	0	0	0	18
76 275 Comm on Aging	0	1,503	6,615	4,860	0	5,836	0	18,813
77 276 CDBG	0	46	0	0	0	0	0	46
78 277 Middleville Police Serv	0	251	717	0	0	632	9,212	10,812
79 281 Swift & Sure Sanctions	0	128	370	0	0	327	4,760	5,585
80 282 56B Sobriety Court	0	120	299	0	0	263	3,839	4,520
81 283 Comm Corrections	0	81	155	0	0	137	1,996	2,369
82 285 Adult Drug Court	0	142	370	0	0	327	4,760	5,599
84 287 Mich Justice Training	0	5	0	0	0	0	0	5
85 290 Social Welfare	0	6	0	0	0	0	0	6
86 292-992 Child Care Fund	0	617	578	0	0	510	7,431	9,136
87 292-664 CC Wrap Around	0	95	282	0	0	249	3,624	4,249
88 292-665 CC Juv Drug Ct	0	10	38	0	0	34	491	573
89 292-668 CC Juv Justice	0	83	239	0	0	211	3,071	3,604
90 295 Airport Fund	0	442	0	0	0	0	0	442
93 352 FOC Ren Debt Relocations	0	73	0	0	0	0	0	73
100 360 TM Bldg Auth 2012 Debt	0	345	0	0	0	0	0	345
102 368 Thornapple Manor	0	1,383	0	0	0	0	0	1,383
112 588 Transit Fund	0	1,388	4,833	17,495	0	4,264	0	27,980
113 595 Commissary	0	134	0	0	0	0	0	134
114 660 Telephone	0	39	0	0	0	0	0	39
115 661 Vehicle Fund	0	182	0	0	0	0	0	182

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**Allocation Summary**

**Dept:11 101-865 Insurance**

Department	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits	Retirement Fund	Total
116 676 Worker's Comp Fund	\$0	\$136	\$0	\$0	\$0	\$0	\$0	\$136
117 677 Health Ins. Fund	0	1,874	0	0	0	0	0	1,874
118 678 Disability Fund	0	63	0	0	0	0	0	63
119 680 Fringe Benefit Fund	0	55	0	0	0	0	0	55
120 681 Life Ins. Fund	0	50	0	0	0	0	0	50
121 682 Retirement Fund	0	2,958	0	0	0	0	0	2,958
122 683 Dental/Optical	0	52	0	0	0	0	0	52
123 684 Unemployment	0	9	0	0	0	0	0	9
132 Mental Health	0	136	0	0	0	0	0	136
<b>Total</b>	<b>\$129,235</b>	<b>\$30,107</b>	<b>\$58,358</b>	<b>\$85,515</b>	<b>\$117,597</b>	<b>\$51,488</b>	<b>\$515,037</b>	<b>\$987,338</b>

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

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

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

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

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

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

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**A. Department Costs**

**Dept:12 101-865-1 Property Insurance**

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



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

**Dept:12 101-865-1 Property Insurance**

Department	First Incoming	Second Incoming	Courthouse	Annex	Courts & Law	Health	County Jail	Old Library	Other Buildings
9 Cost Plan	\$1,116	\$98	\$202	\$14	\$132	\$86	\$82	\$17	\$682
Subtotal - 101-299 Miscellaneous	1,116	98	202	14	132	86	82	17	682
11 Property	128,474	761	21,488	1,462	14,090	9,128	8,705	1,795	72,565
Subtotal - 101-865 Insurance	128,474	761	21,488	1,462	14,090	9,128	8,705	1,795	72,565
<b>Total Incoming</b>	129,590	859	21,690	1,476	14,223	9,214	8,787	1,812	73,247
<b>C. Total Allocated</b>		\$130,449	\$21,690	\$1,476	\$14,223	\$9,214	\$8,787	\$1,812	\$73,247
			16.63%	1.13%	10.90%	7.06%	6.74%	1.39%	56.15%

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**Courthouse Allocations**

Dept:12 101-865-1 Property Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	848	7.53%	\$1,623	\$0	\$1,623	\$0	\$1,623
5 101-215 Clerk	1,471	13.07%	2,816	0	2,816	0	2,816
7 101-253 Treasurer	744	6.61%	1,424	0	1,424	0	1,424
8 101-265/266 Buildings & Grounds	200	1.78%	383	0	383	0	383
10 101-334 Court Security	240	2.13%	459	0	459	0	459
14 101-101 Bd of Commissioners	810	7.20%	1,550	0	1,550	15	1,565
15 101-140 Trial Court Criminal & Civil	4,472	39.73%	8,560	0	8,560	82	8,642
20 101-225 Equalization	570	5.06%	1,091	0	1,091	11	1,102
24 101-236 Register of Deeds	760	6.75%	1,455	0	1,455	14	1,469
27 101-275 Drain Commissioner	546	4.85%	1,045	0	1,045	10	1,055
35 101-400 Planning	596	5.29%	1,141	0	1,141	11	1,152
<b>Subtotal</b>	11,257	100.00%	21,548	0	21,548	143	21,690
Direct Bills					0		0
<b>Total</b>					<b>\$21,548</b>		<b>\$21,690</b>
Basis Units: Assigned Square Footage							
Source: Floor Plans							

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**Annex Allocations**

**Dept:12 101-865-1 Property Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-253 Treasurer	105	3.69%	\$54	\$0	\$54	\$0	\$54
8 101-265/266 Buildings & Grounds	2,743	96.31%	1,412	0	1,412	0	1,412
2nd Allocation Orphans	0	0.00%	0	0	0	10	10
<b>Subtotal</b>	2,848	100.00%	1,466	0	1,466	10	1,476
Direct Bills					0		0
<b>Total</b>					<b>\$1,466</b>		<b>\$1,476</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans

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**Courts & Law Allocations**

**Dept:12 101-865-1 Property Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265/266 Buildings & Grounds	864	3.83%	\$541	\$0	\$541	\$0	\$541
10 101-334 Court Security	375	1.66%	235	0	235	0	235
15 101-140 Trial Court Criminal & Civil	5,388	23.88%	3,375	0	3,375	24	3,398
17 101-148 Family Division	5,698	25.26%	3,569	0	3,569	25	3,594
18 101-151 Adult Probation	2,848	12.62%	1,784	0	1,784	13	1,796
21 101-229 Prosecutor / Crime Victim	2,220	9.84%	1,390	0	1,390	10	1,400
70 261 Indigent Defense	639	2.83%	400	0	400	3	403
75 269 Law Library	240	1.06%	150	0	150	1	151
81 283 Comm Corrections	230	1.02%	144	0	144	1	145
82 285 Adult Drug Court	1,926	8.54%	1,206	0	1,206	8	1,215
86 292-992 Child Care Fund	670	2.97%	420	0	420	3	423
87 292-664 CC Wrap Around	120	0.53%	75	0	75	1	76
89 292-668 CC Juv Justice	336	1.49%	210	0	210	1	212
133 Other	1,005	4.45%	629	0	629	4	634
<b>Subtotal</b>	22,559	100.00%	14,129	0	14,129	94	14,223
Direct Bills					0		0
<b>Total</b>					<b>\$14,129</b>		<b>\$14,223</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans

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**Health Allocations**

**Dept:12 101-865-1 Property Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40 101-601 Health	1	100.00%	\$9,153	\$0	\$9,153	\$61	\$9,214
<b>Subtotal</b>	1	100.00%	9,153	0	9,153	61	9,214
Direct Bills					0		0
<b>Total</b>					<b>\$9,153</b>		<b>\$9,214</b>

Basis Units: Direct to Health  
Source:

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**County Jail Allocations**

**Dept:12 101-865-1 Property Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 101-301 Sheriff's Dept	10,261	82.57%	\$7,208	\$0	\$7,208	\$48	\$7,256
33 101-351 Jail	2,166	17.43%	1,521	0	1,521	10	1,532
<b>Subtotal</b>	12,427	100.00%	8,729	0	8,729	58	8,787
Direct Bills					0		0
<b>Total</b>					<b>\$8,729</b>		<b>\$8,787</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans

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**Old Library Allocations**

**Dept:12 101-865-1 Property Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-243 Land Information Services	1,125.00	9.02%	\$162	\$0	\$162	\$0	\$162
8 101-265/266 Buildings & Grounds	4,408.40	35.35%	636	0	636	0	636
13 637 Data Processing	4,240.20	34.00%	612	0	612	7	619
24 101-236 Register of Deeds	256.00	2.05%	37	0	37	0	37
26 101-257 Co-Op Extension	2,035.00	16.32%	294	0	294	4	297
35 101-400 Planning	405.00	3.25%	58	0	58	1	59
<b>Subtotal</b>	12,469.60	100.00%	1,800	0	1,800	12	1,812
Direct Bills					0		0
<b>Total</b>					<b>\$1,800</b>		<b>\$1,812</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans

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**Other Buildings Allocations**

**Dept:12 101-865-1 Property Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265/266 Buildings & Grounds	102.37	0.16%	\$117	\$0	\$117	\$0	\$117
37 101-430 Animal Control	777.59	1.22%	886	0	886	6	892
48 205 Central Dispatch	3,682.39	5.76%	4,194	0	4,194	28	4,222
49 208 Charlton Park Fund	9,706.42	15.19%	11,056	0	11,056	73	11,129
50 215 Friend of the Court	3,141.72	4.92%	3,578	0	3,578	24	3,602
59 244 Comm on Aging Building	1,921.31	3.01%	2,188	0	2,188	15	2,203
60 247 Thornapple Namor Depr Fund	40,055.68	62.70%	45,624	0	45,624	303	45,927
112 588 Transit Fund	2,622.06	4.10%	2,987	0	2,987	20	3,006
132 Mental Health	1,874.16	2.93%	2,135	0	2,135	14	2,149
<b>Subtotal</b>	63,883.70	100.00%	72,765	0	72,765	482	73,247
Direct Bills					0		0
<b>Total</b>					<b>\$72,765</b>		<b>\$73,247</b>

Basis Units: Dollar Value of Covered Buildings  
Source:



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**Allocation Summary**

**Dept:12 101-865-1 Property Insurance**

Department	Courthouse	Annex	Courts & Law	Health	County Jail	Old Library	Other Buildings	Total
3 101-175 Administration	\$1,623	\$0	\$0	\$0	\$0	\$0	\$0	\$1,623
5 101-215 Clerk	2,816	0	0	0	0	0	0	2,816
6 101-243 Land Information Services	0	0	0	0	0	162	0	162
7 101-253 Treasurer	1,424	54	0	0	0	0	0	1,478
8 101-265/266 Buildings & Grounds	383	1,412	541	0	0	636	117	3,089
10 101-334 Court Security	459	0	235	0	0	0	0	694
13 637 Data Processing	0	0	0	0	0	619	0	619
14 101-101 Bd of Commissioners	1,565	0	0	0	0	0	0	1,565
15 101-140 Trial Court Criminal & Civil	8,642	0	3,398	0	0	0	0	12,041
17 101-148 Family Division	0	0	3,594	0	0	0	0	3,594
18 101-151 Adult Probation	0	0	1,796	0	0	0	0	1,796
20 101-225 Equalization	1,102	0	0	0	0	0	0	1,102
21 101-229 Prosecutor / Crime Victim	0	0	1,400	0	0	0	0	1,400
24 101-236 Register of Deeds	1,469	0	0	0	0	37	0	1,506
26 101-257 Co-Op Extension	0	0	0	0	0	297	0	297
27 101-275 Drain Commissioner	1,055	0	0	0	0	0	0	1,055
29 101-301 Sheriff's Dept	0	0	0	0	7,256	0	0	7,256
33 101-351 Jail	0	0	0	0	1,532	0	0	1,532
35 101-400 Planning	1,152	0	0	0	0	59	0	1,211
37 101-430 Animal Control	0	0	0	0	0	0	892	892
40 101-601 Health	0	0	0	9,214	0	0	0	9,214
48 205 Central Dispatch	0	0	0	0	0	0	4,222	4,222
49 208 Charlton Park Fund	0	0	0	0	0	0	11,129	11,129
50 215 Friend of the Court	0	0	0	0	0	0	3,602	3,602
59 244 Comm on Aging Building	0	0	0	0	0	0	2,203	2,203
60 247 Thornapple Namor Depr Fund	0	0	0	0	0	0	45,927	45,927
70 261 Indigent Defense	0	0	403	0	0	0	0	403
75 269 Law Library	0	0	151	0	0	0	0	151
81 283 Comm Corrections	0	0	145	0	0	0	0	145
82 285 Adult Drug Court	0	0	1,215	0	0	0	0	1,215
86 292-992 Child Care Fund	0	0	423	0	0	0	0	423
87 292-664 CC Wrap Around	0	0	76	0	0	0	0	76
89 292-668 CC Juv Justice	0	0	212	0	0	0	0	212
112 588 Transit Fund	0	0	0	0	0	0	3,006	3,006
132 Mental Health	0	0	0	0	0	0	2,149	2,149
133 Other	0	0	634	0	0	0	0	634
2nd Allocation Orphans	0	10	0	0	0	0	0	10
<b>Total</b>	<b>\$21,690</b>	<b>\$1,476</b>	<b>\$14,223</b>	<b>\$9,214</b>	<b>\$8,787</b>	<b>\$1,812</b>	<b>\$73,247</b>	<b>\$130,449</b>

**FUND 637 DATA PROCESSING**  
**Nature and Extent of Service**

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

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

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

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

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**A. Department Costs**

**Dept:13 637 Data Processing**

Description		Amount	General Admin	Computer Services	Dept Specific Equipment
<b>Personnel Costs</b>					
Salaries	S	0	0	0	0
Salary % Split			.00%	.00%	.00%
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
<b>Services &amp; Supplies Cost</b>					
727-000 Office Supplies	P	9,605	0	9,605	0
732-020 Software Support Contracts	P	40,054	0	39,800	253
732-030 Hardware Support	P	235	0	235	0
807-000 Dues-Subscriptions	P	14,137	0	14,137	0
816-000 Contractual Services	P	8,625	0	8,625	0
851-000 Telephone & Fax	P	3,725	0	3,725	0
861-000 Travel	P	142	0	142	0
932-000 Equipment Repairs & Maint	P	3,923	0	3,923	0
957-000 Employee Training	P	316	0	316	0
960-000 Miscellaneous Expenses	P	6,032	0	6,032	0
976-020 Depreciation	P	74,338	0	59,660	14,678
980-000 Office Equipment & Furniture	P	0	0	0	0
980-030 Hardware Replacement	P	46,664	0	46,664	0
980-040 Computer Implementation	P	23,231	0	23,231	0
980-050 Computer/Capital	P	0	0	0	0
Subtotal - Services & Supplies		231,026	0	216,094	14,932
<b>Department Cost Total</b>		231,026	0	216,094	14,932
<b>Adjustments to Cost</b>					
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>		231,026	0	216,094	14,932
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$231,026</b>		<b>\$216,094</b>	<b>\$14,932</b>

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

Dept:13 637 Data Processing

Department	First Incoming	Second Incoming	Computer Services	Dept Specific Equipment
1 Tyden Center / Old Library	\$8,692	\$40	\$8,168	\$564
Subtotal - Building Depreciation	8,692	40	8,168	564
3 County Coordination	1,081	272	1,266	87
3 Financial Reporting / Accounting	971	245	1,138	79
Subtotal - 101-175 Administration	2,053	517	2,403	166
5 Accounting	256	46	282	20
Subtotal - 101-215 Clerk	256	46	282	20
7 Non-General Fund Revenues	39	7	42	3
Subtotal - 101-253 Treasurer	39	7	42	3
8 Tyden Center / Old Library	15,719	3,500	17,977	1,242
Subtotal - 101-265/266 Buildings & Gri	15,719	3,500	17,977	1,242
9 Audit	183	5	176	12
9 Cost Plan	319	28	325	22
9 Accounting	186	5	179	12
Subtotal - 101-299 Miscellaneous	688	39	680	47
11 General Liability	202	1	190	13
Subtotal - 101-865 Insurance	202	1	190	13
12 Old Library	612	7	579	40
Subtotal - 101-865-1 Property Insuran	612	7	579	40
<b>Total Incoming</b>	<b>28,261</b>	<b>4,157</b>	<b>30,323</b>	<b>2,095</b>
<b>C. Total Allocated</b>		<b>\$263,444</b>	<b>\$246,417</b>	<b>\$17,027</b>
		93.54%	6.46%	

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**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	4	1.88%	\$4,555	\$0	\$4,555	\$0	\$4,555
5 101-215 Clerk	12	5.63%	13,664	0	13,664	0	13,664
6 101-243 Land Information Services	23	10.80%	26,189	0	26,189	0	26,189
7 101-253 Treasurer	3	1.41%	3,416	0	3,416	0	3,416
8 101-265/266 Buildings & Grounds	2	0.94%	2,277	0	2,277	0	2,277
10 101-334 Court Security	1	0.47%	1,139	0	1,139	0	1,139
14 101-101 Bd of Commissioners	1	0.47%	1,139	0	1,139	23	1,162
15 101-140 Trial Court Criminal & Civil	25	11.74%	28,466	0	28,466	579	29,044
17 101-148 Family Division	8	3.76%	9,109	0	9,109	185	9,294
20 101-225 Equalization	5	2.35%	5,693	0	5,693	116	5,809
22 Prosecutor DP	10	4.69%	11,386	0	11,386	231	11,618
24 101-236 Register of Deeds	8	3.76%	9,109	0	9,109	185	9,294
27 101-275 Drain Commissioner	2	0.94%	2,277	0	2,277	46	2,324
29 101-301 Sheriff's Dept	20	9.39%	22,773	0	22,773	463	23,236
31 101-331 Marine Law	1	0.47%	1,139	0	1,139	23	1,162
33 101-351 Jail	14	6.57%	15,941	0	15,941	324	16,265
34 101-355 Sheriff-Animal Control	1	0.47%	1,139	0	1,139	23	1,162
35 101-400 Planning	3	1.41%	3,416	0	3,416	69	3,485
37 101-430 Animal Control	3	1.41%	3,416	0	3,416	69	3,485
49 208 Charlton Park Fund	4	1.88%	4,555	0	4,555	93	4,647
51 Friend of the Court - DP	20	9.39%	22,773	0	22,773	463	23,236
53 227 Animal Shelter TNR Grant 2015	1	0.47%	1,139	0	1,139	23	1,162
70 261 Indigent Defense	3	1.41%	3,416	0	3,416	69	3,485
74 267 Crime Victim Rights	1	0.47%	1,139	0	1,139	23	1,162
76 275 Comm on Aging	14	6.57%	15,941	0	15,941	324	16,265
78 277 Middleville Police Serv	1	0.47%	1,139	0	1,139	23	1,162
79 281 Swift & Sure Sanctions	1	0.47%	1,139	0	1,139	23	1,162
80 282 56B Sobriety Court	2	0.94%	2,277	0	2,277	46	2,324
82 285 Adult Drug Court	3	1.41%	3,416	0	3,416	69	3,485
86 292-992 Child Care Fund	4	1.88%	4,555	0	4,555	93	4,647
87 292-664 CC Wrap Around	1	0.47%	1,139	0	1,139	23	1,162
89 292-668 CC Juv Justice	1	0.47%	1,139	0	1,139	23	1,162
112 588 Transit Fund	11	5.16%	12,525	0	12,525	255	12,780
<b>Subtotal</b>	213	100.00%	242,529	0	242,529	3,888	246,417
Direct Bills					0		0
<b>Total</b>					<b>\$242,529</b>		<b>\$246,417</b>

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

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

CY 2020  
9/17/2021

**Dept Specific Equipment Allocations**

**Dept:13 637 Data Processing**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-215 Clerk	818.14	5.48%	\$918	\$0	\$918	\$0	\$918
10 101-334 Court Security	253.38	1.70%	284	0	284	0	284
15 101-140 Trial Court Criminal & Civil	8,542.20	57.21%	9,587	0	9,587	166	9,753
22 Prosecutor DP	892.86	5.98%	1,002	0	1,002	17	1,019
27 101-275 Drain Commissioner	3,607.14	24.16%	4,048	0	4,048	70	4,118
35 101-400 Planning	818.14	5.48%	918	0	918	16	934
<b>Subtotal</b>	14,931.86	100.00%	16,758	0	16,758	269	17,027
Direct Bills					0		0
<b>Total</b>					<b>\$16,758</b>		<b>\$17,027</b>

Basis Units: \$ identified costs

Source: Financial reports

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

CY 2020  
9/17/2021

**Allocation Summary**

**Dept:13 637 Data Processing**

Department	Computer Services	Dept Specific Equipment	Total
3 101-175 Administration	\$4,555	\$0	\$4,555
5 101-215 Clerk	13,664	918	14,582
6 101-243 Land Information Services	26,189	0	26,189
7 101-253 Treasurer	3,416	0	3,416
8 101-265/266 Buildings & Grounds	2,277	0	2,277
10 101-334 Court Security	1,139	284	1,423
14 101-101 Bd of Commissioners	1,162	0	1,162
15 101-140 Trial Court Criminal & Civil	29,044	9,753	38,797
17 101-148 Family Division	9,294	0	9,294
20 101-225 Equalization	5,809	0	5,809
22 Prosecutor DP	11,618	1,019	12,637
24 101-236 Register of Deeds	9,294	0	9,294
27 101-275 Drain Commissioner	2,324	4,118	6,442
29 101-301 Sheriff's Dept	23,236	0	23,236
31 101-331 Marine Law	1,162	0	1,162
33 101-351 Jail	16,265	0	16,265
34 101-355 Sheriff-Animal Control	1,162	0	1,162
35 101-400 Planning	3,485	934	4,419
37 101-430 Animal Control	3,485	0	3,485
49 208 Charlton Park Fund	4,647	0	4,647
51 Friend of the Court - DP	23,236	0	23,236
53 227 Animal Shelter TNR Grant 2015	1,162	0	1,162
70 261 Indigent Defense	3,485	0	3,485
74 267 Crime Victim Rights	1,162	0	1,162
76 275 Comm on Aging	16,265	0	16,265
78 277 Middleville Police Serv	1,162	0	1,162
79 281 Swift & Sure Sanctions	1,162	0	1,162
80 282 56B Sobriety Court	2,324	0	2,324
82 285 Adult Drug Court	3,485	0	3,485
86 292-992 Child Care Fund	4,647	0	4,647
87 292-664 CC Wrap Around	1,162	0	1,162
89 292-668 CC Juv Justice	1,162	0	1,162
112 588 Transit Fund	12,780	0	12,780
<b>Total</b>	<b>\$246,417</b>	<b>\$17,027</b>	<b>\$263,444</b>



## Section 6: Internal Service Funds Reconciliation



**BARRY COUNTY, MICHIGAN**  
**INTERNAL SERVICE FUNDS**  
**Year Ending December 31, 2020**

	Data Processing	Telephone	Vehicle	Workers' Compensation	Health Insurance	Disability	Fringe Benefits	Life Insurance	Retirement	Dental and Optical	Unemployment	Total
<b>Operating revenue</b>												
Charges for Service	\$ -	\$ 50,699	\$ -	\$ 185,170	\$ 1,923,762	\$ 64,265	\$ 175,237	\$ 57,390	\$ 2,437,913	\$ 62,307	\$ 27,049	\$ 4,983,792
Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Revenue</b>	<b>-</b>	<b>50,699</b>	<b>-</b>	<b>185,170</b>	<b>1,923,762</b>	<b>64,265</b>	<b>175,237</b>	<b>57,390</b>	<b>2,437,913</b>	<b>62,307</b>	<b>27,049</b>	<b>4,983,792</b>
<b>Operating expenses</b>												
Operations	156,690	44,613	53,374	154,398	2,126,414	71,147	62,430	57,061	3,355,961	58,761	10,571	6,151,420
Depreciation	74,338	-	152,833	-	-	-	-	-	-	-	-	227,171
Other expenses	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating expenses</b>	<b>231,028</b>	<b>44,613</b>	<b>206,207</b>	<b>154,398</b>	<b>2,126,414</b>	<b>71,147</b>	<b>62,430</b>	<b>57,061</b>	<b>3,355,961</b>	<b>58,761</b>	<b>10,571</b>	<b>6,378,591</b>
Operating income (loss)	(231,028)	6,086	(206,207)	30,772	(202,652)	(6,882)	112,807	329	(918,048)	3,546	16,478	(1,394,799)
<b>Non-operating revenue</b>												
Interest revenue	-	-	-	-	-	-	7,428	-	-	-	-	7,428
Gain (Loss) on sale of capital assets	-	-	3,813	-	-	-	-	-	-	-	-	3,813
Other revenues	3,426	161	9,422	28,712	-	-	-	408	-	-	-	42,129
<b>Total nonoperating revenues</b>	<b>3,426</b>	<b>161</b>	<b>13,235</b>	<b>28,712</b>	<b>-</b>	<b>-</b>	<b>7,428</b>	<b>408</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,370</b>
Income (loss) before transfers	(227,602)	6,247	(192,972)	59,484	(202,652)	(6,882)	120,235	737	(918,048)	3,546	16,478	(1,341,429)
<b>Transfers</b>												
Transfers in	162,729	-	162,729	-	46,985	-	-	3,000	958,605	-	-	1,334,048
Transfers out	(10,042)	-	-	-	-	-	-	-	-	-	-	(10,042)
<b>Total Transfers</b>	<b>152,687</b>	<b>-</b>	<b>162,729</b>	<b>-</b>	<b>46,985</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>958,605</b>	<b>-</b>	<b>-</b>	<b>1,324,006</b>
Change in net position	(74,915)	6,247	(30,243)	59,484	(155,667)	(6,882)	120,235	3,737	40,557	3,546	16,478	(17,423)
Net position, beginning of year	1,733,997	43,051	1,421,723	119,195	346,482	227,363	1,625,930	6,542	17,501	99,718	274,244	5,915,746
<b>Net position, end of year</b>	<b>\$ 1,659,082</b>	<b>\$ 49,298</b>	<b>\$ 1,391,480</b>	<b>\$ 178,679</b>	<b>\$ 190,815</b>	<b>\$ 220,481</b>	<b>\$ 1,746,165</b>	<b>\$ 10,279</b>	<b>\$ 58,058</b>	<b>\$ 103,264</b>	<b>\$ 290,722</b>	<b>\$ 5,898,323</b>
<b>Net Position</b>												
Investment in Capital Assets	379,506	-	465,366	-	-	-	-	-	-	-	-	844,872
Unrestricted	1,279,576	49,298	926,114	178,679	190,815	220,481	1,746,165	10,279	58,058	103,264	290,722	5,053,451
<b>Total Net Position</b>	<b>\$ 1,659,082</b>	<b>\$ 49,298</b>	<b>\$ 1,391,480</b>	<b>\$ 178,679</b>	<b>\$ 190,815</b>	<b>\$ 220,481</b>	<b>\$ 1,746,165</b>	<b>\$ 10,279</b>	<b>\$ 58,058</b>	<b>\$ 103,264</b>	<b>\$ 290,722</b>	<b>\$ 5,898,323</b>
Prior year cumulative adjustments	(2,751,381)	(125,981)	(3,105,352)	(321,607)	(1,383,753)	(179,474)	(1,359,007)	(6,936)	(5,931,153)	(37,112)	(3,764)	(15,205,520)
Current Year Adjustment	(152,687)	-	(162,729)	-	(46,985)	-	-	(3,000)	(958,605)	-	-	(1,324,006)
2 CFR, Part 200 Total Adjustments	(2,904,068)	(125,981)	(3,268,081)	(321,607)	(1,430,738)	(179,474)	(1,359,007)	(9,936)	(6,889,758)	(37,112)	(3,764)	(16,529,526)
Federal 2 CFR, Part 200 Adjusted R.E. (Unrestricted Less 2 CFR Adjustments)	(1,624,492)	(76,683)	(2,341,967)	(142,928)	(1,239,923)	41,007	387,158	343	(6,831,700)	66,152	286,958	(11,476,075)
Sixty days operating expenses	26,115	7,436	8,896	25,733	354,402	11,858	10,405	9,510	559,327	9,794	1,762	1,025,237
Excess reserves	(1,650,607)	(84,119)	(2,350,863)	(168,661)	(1,594,325)	29,149	376,753	(9,167)	(7,391,027)	56,359	285,196	(12,501,312)
Excess months of WCR	(126.41)	(22.63)	(528.54)	(13.11)	(9.00)	4.92	72.42	(1.93)	(26.43)	11.51	323.75	

**Barry County**  
**Combining Statement of Net Position**  
**Internal Service Funds**  
**December 31, 2020**

	Internal Service					
	<u>Data Processing</u>	<u>Telephone</u>	<u>Vehicle Fund</u>	<u>Workers' Compensation Fund</u>	<u>Health Insurance</u>	<u>Disability Fund</u>
<b>ASSETS</b>						
<i>Current Assets</i>						
Cash and investments	\$ 1,289,867	\$ 49,298	\$ 926,311	\$ 178,679	\$ 190,815	\$ 225,514
Accounts receivable	--	--	--	--	--	--
<b>Total Current Assets</b>	<u>1,289,867</u>	<u>49,298</u>	<u>926,311</u>	<u>178,679</u>	<u>190,815</u>	<u>225,514</u>
<i>Noncurrent Assets</i>						
Capital assets not being depreciated	164,983	--	--	--	--	--
Capital assets being depreciated, net	214,523	--	465,366	--	--	--
<b>Total Assets</b>	<u>1,669,373</u>	<u>49,298</u>	<u>1,391,677</u>	<u>178,679</u>	<u>190,815</u>	<u>225,514</u>
<b>LIABILITIES</b>						
<i>Current Liabilities</i>						
Accounts payable	10,291	--	197	--	--	--
Accrued liabilities	--	--	--	--	--	5,033
<b>Total Liabilities</b>	<u>10,291</u>	<u>--</u>	<u>197</u>	<u>--</u>	<u>--</u>	<u>5,033</u>
<b>NET POSITION</b>						
Net investment in capital assets	379,506	--	465,366	--	--	--
<i>Unrestricted</i>	1,279,576	49,298	926,114	178,679	190,815	220,481
<b>Total Net Position</b>	<u>\$ 1,659,082</u>	<u>\$ 49,298</u>	<u>\$ 1,391,480</u>	<u>\$ 178,679</u>	<u>\$ 190,815</u>	<u>\$ 220,481</u>

**Barry County**  
**Combining Statement of Net Position**  
**Internal Service Funds**  
**December 31, 2020**

	Internal Service					
	<u>Fringe Benefit Fund</u>	<u>Life Insurance</u>	<u>Retirement</u>	<u>Dental and Optical</u>	<u>Unemployment</u>	<u>Total Internal Service Funds</u>
<b>ASSETS</b>						
<i>Current Assets</i>						
Cash and investments	\$ 1,746,165	\$ 10,279	\$ 136,235	\$ 103,264	\$ 301,290	\$ 5,157,717
Accounts receivable	--	--	128,172	--	--	128,172
<b>Total Current Assets</b>	<u>1,746,165</u>	<u>10,279</u>	<u>264,407</u>	<u>103,264</u>	<u>301,290</u>	<u>5,285,889</u>
<i>Noncurrent Assets</i>						
Capital assets not being depreciated	--	--	--	--	--	164,983
Capital assets being depreciated, net	--	--	--	--	--	679,889
<b>Total Assets</b>	<u>1,746,165</u>	<u>10,279</u>	<u>264,407</u>	<u>103,264</u>	<u>301,290</u>	<u>6,130,761</u>
<b>LIABILITIES</b>						
<i>Current Liabilities</i>						
Accounts payable	--	--	206,349	--	10,568	227,405
Accrued liabilities	--	--	--	--	--	5,033
<b>Total Liabilities</b>	<u>--</u>	<u>--</u>	<u>206,349</u>	<u>--</u>	<u>10,568</u>	<u>232,438</u>
<b>NET POSITION</b>						
Net investment in capital assets	--	--	--	--	--	844,872
<i>Unrestricted</i>	<u>1,746,165</u>	<u>10,279</u>	<u>58,058</u>	<u>103,264</u>	<u>290,722</u>	<u>5,053,451</u>
<b>Total Net Position</b>	<u>\$ 1,746,165</u>	<u>\$ 10,279</u>	<u>\$ 58,058</u>	<u>\$ 103,264</u>	<u>\$ 290,722</u>	<u>\$ 5,898,323</u>

**Barry County**  
**Combining Statement of Revenues, Expenses, and Changes in Net Position**  
**Internal Service Funds**  
**For the Year Ended December 31, 2020**

	Internal Service					
				Workers'		
	Data Processing	Telephone	Vehicle Fund	Compensation Fund	Health Insurance	Disability Fund
<b>Operating Revenues</b>						
Charges for services	\$ --	\$ 50,699	\$ --	\$ 185,170	\$ 1,923,762	\$ 64,265
<b>Total Operating Revenues</b>	<u>--</u>	<u>50,699</u>	<u>--</u>	<u>185,170</u>	<u>1,923,762</u>	<u>64,265</u>
<b>Operating Expenses</b>						
Operations	156,690	44,613	53,374	154,398	2,126,414	71,147
Depreciation	74,338	--	152,833	--	--	--
<b>Total Operating Expenses</b>	<u>231,028</u>	<u>44,613</u>	<u>206,207</u>	<u>154,398</u>	<u>2,126,414</u>	<u>71,147</u>
<b>Operating Income (Loss)</b>	<u>(231,028)</u>	<u>6,086</u>	<u>(206,207)</u>	<u>30,772</u>	<u>(202,652)</u>	<u>(6,882)</u>
<b>Non-Operating Revenues</b>						
Interest income	--	--	--	--	--	--
Gain on sale of capital assets	--	--	3,813	--	--	--
Other non-operating revenue	3,426	161	9,422	28,712	--	--
<b>Net Non-Operating Revenues</b>	<u>3,426</u>	<u>161</u>	<u>13,235</u>	<u>28,712</u>	<u>--</u>	<u>--</u>
<b>Income Before Transfers</b>	<u>(227,602)</u>	<u>6,247</u>	<u>(192,972)</u>	<u>59,484</u>	<u>(202,652)</u>	<u>(6,882)</u>
Transfers in	162,729	--	162,729	--	46,985	--
Transfers out	(10,042)	--	--	--	--	--
<b>Change In Net Position</b>	<u>(74,915)</u>	<u>6,247</u>	<u>(30,243)</u>	<u>59,484</u>	<u>(155,667)</u>	<u>(6,882)</u>
<i>Net Position at Beginning of Period</i>	1,733,997	43,051	1,421,723	119,195	346,482	227,363
<b>Net Position at End of Period</b>	<u>\$ 1,659,082</u>	<u>\$ 49,298</u>	<u>\$ 1,391,480</u>	<u>\$ 178,679</u>	<u>\$ 190,815</u>	<u>\$ 220,481</u>

**Barry County**  
**Combining Statement of Revenues, Expenses, and Changes in Net Position**  
**Internal Service Funds**  
**For the Year Ended December 31, 2020**

	Internal Service					
	Fringe Benefit Fund	Life Insurance	Retirement	Dental and Optical	Unemployment	Total Internal Service Funds
<b>Operating Revenues</b>						
Charges for services	\$ 175,237	\$ 57,390	\$ 2,437,913	\$ 62,307	\$ 27,049	\$ 4,983,792
<b>Total Operating Revenues</b>	175,237	57,390	2,437,913	62,307	27,049	4,983,792
<b>Operating Expenses</b>						
Operations	62,430	57,061	3,355,961	58,761	10,571	6,151,420
Depreciation	--	--	--	--	--	227,171
<b>Total Operating Expenses</b>	62,430	57,061	3,355,961	58,761	10,571	6,378,591
<b>Operating Income (Loss)</b>	112,807	329	(918,048)	3,546	16,478	(1,394,799)
<b>Non-Operating Revenues</b>						
Interest income	7,428	--	--	--	--	7,428
Gain on sale of capital assets	--	--	--	--	--	3,813
Other non-operating revenue	--	408	--	--	--	42,129
<b>Net Non-Operating Revenues</b>	7,428	408	--	--	--	53,370
<b>Income Before Transfers</b>	120,235	737	(918,048)	3,546	16,478	(1,341,429)
Transfers in	--	3,000	958,605	--	--	1,334,048
Transfers out	--	--	--	--	--	(10,042)
<b>Change In Net Position</b>	120,235	3,737	40,557	3,546	16,478	(17,423)
<i>Net Position at Beginning of Period</i>	1,625,930	6,542	17,501	99,718	274,244	5,915,746
<b>Net Position at End of Period</b>	<b>\$ 1,746,165</b>	<b>\$ 10,279</b>	<b>\$ 58,058</b>	<b>\$ 103,264</b>	<b>\$ 290,722</b>	<b>\$ 5,898,323</b>

**Barry County**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended December 31, 2020**

	<b>Internal Service Funds</b>					
	<b>Data Processing</b>	<b>Telephone</b>	<b>Vehicle Fund</b>	<b>Workers' Compensation Fund</b>	<b>Health Insurance</b>	<b>Disability Fund</b>
<b>Cash Flows from Operating Activities</b>						
Cash received for interfund activity	\$ -	\$ 50,699	\$ -	\$ 185,170	\$ 1,923,762	\$ 64,265
Cash payments to suppliers for goods and services	(158,167)	(44,613)	(53,174)	-	-	-
Cash payments to employees for services and fringe benefits	-	-	-	(154,398)	(2,126,414)	(69,250)
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>(158,167)</b>	<b>6,086</b>	<b>(53,174)</b>	<b>30,772</b>	<b>(202,652)</b>	<b>(4,985)</b>
<b>Cash Flows from Non-capital Financing Activities</b>						
Transfers in	162,729	-	162,729	-	46,985	-
Transfers out	(10,042)	-	-	-	-	-
Other non-operating revenues	3,426	161	9,422	28,712	-	-
<b>Net Cash Provided by Non-capital Financing Activities</b>	<b>156,113</b>	<b>161</b>	<b>172,151</b>	<b>28,712</b>	<b>46,985</b>	<b>-</b>
<b>Cash Flows from Capital and Related Financing Activities</b>						
Purchase of capital assets	(12,669)	-	(198,223)	-	-	-
Proceeds from disposal of capital assets	-	-	3,813	-	-	-
<b>Net Cash Used in Capital and Related Financing Activities</b>	<b>(12,669)</b>	<b>-</b>	<b>(194,410)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Flows from Investing Activities</b>						
Interest income	-	-	-	-	-	-
<b>Net Cash Flows Provided by Investing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase (Decrease) in Cash and Investments</b>	<b>(14,723)</b>	<b>6,247</b>	<b>(75,433)</b>	<b>59,484</b>	<b>(155,667)</b>	<b>(4,985)</b>
<b>Cash and Investments - Beginning of Year</b>	<b>1,304,590</b>	<b>43,051</b>	<b>1,001,744</b>	<b>119,195</b>	<b>346,482</b>	<b>230,499</b>
<b>Cash and Investments - End of Year</b>	<b>\$ 1,289,867</b>	<b>\$ 49,298</b>	<b>\$ 926,311</b>	<b>\$ 178,679</b>	<b>\$ 190,815</b>	<b>\$ 225,514</b>

**Barry County**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended December 31, 2020**

	<b>Internal Service Funds</b>					
	<b>Fringe Benefit Fund</b>	<b>Life Insurance</b>	<b>Retirement</b>	<b>Dental and Optical</b>	<b>Unemployment</b>	<b>Total Internal Service Funds</b>
<b>Cash Flows from Operating Activities</b>						
Cash received for interfund activity	\$ 175,237	\$ 57,390	\$ 2,309,741	\$ 62,307	\$ 27,049	\$ 4,855,620
Cash payments to suppliers for goods and services	-	-	-	-	-	(255,954)
Cash payments to employees for services and fringe benefits	(62,430)	(57,061)	(3,149,612)	(58,761)	(9,036)	(5,686,962)
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>112,807</b>	<b>329</b>	<b>(839,871)</b>	<b>3,546</b>	<b>18,013</b>	<b>(1,087,296)</b>
<b>Cash Flows from Non-capital Financing Activities</b>						
Transfers in	-	3,000	958,605	-	-	1,334,048
Transfers out	-	-	-	-	-	(10,042)
Other non-operating revenues	-	408	-	-	-	42,129
<b>Net Cash Provided by Non-capital Financing Activities</b>	<b>-</b>	<b>3,408</b>	<b>958,605</b>	<b>-</b>	<b>-</b>	<b>1,366,135</b>
<b>Cash Flows from Capital and Related Financing Activities</b>						
Purchase of capital assets	-	-	-	-	-	(210,892)
Proceeds from disposal of capital assets	-	-	-	-	-	3,813
<b>Net Cash Used in Capital and Related Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(207,079)</b>
<b>Cash Flows from Investing Activities</b>						
Interest income	7,428	-	-	-	-	7,428
<b>Net Cash Flows Provided by Investing Activities</b>	<b>7,428</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,428</b>
<b>Net Increase (Decrease) in Cash and Investments</b>	<b>120,235</b>	<b>3,737</b>	<b>118,734</b>	<b>3,546</b>	<b>18,013</b>	<b>79,188</b>
<i>Cash and Investments - Beginning of Year</i>	<i>1,625,930</i>	<i>6,542</i>	<i>17,501</i>	<i>99,718</i>	<i>283,277</i>	<i>5,078,529</i>
<b>Cash and Investments - End of Year</b>	<b>\$ 1,746,165</b>	<b>\$ 10,279</b>	<b>\$ 136,235</b>	<b>\$ 103,264</b>	<b>\$ 301,290</b>	<b>\$ 5,157,717</b>

**Barry County**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended December 31, 2020**

	<b>Internal Service Funds</b>					
				<b>Workers'</b>		
	<b>Data Processing</b>	<b>Telephone</b>	<b>Vehicle Fund</b>	<b>Compensation Fund</b>	<b>Health Insurance</b>	<b>Disability Fund</b>
<b>Reconciliation of Operating Income (Loss) to</b>						
<b>Net Cash Provided by (Used in) Operating Activities</b>						
Operating Income (Loss)	\$ (231,028)	\$ 6,086	\$ (206,207)	\$ 30,772	\$ (202,652)	\$ (6,882)
<b>Adjustments to Reconcile Operating Income (Loss) to</b>						
<b>Net Cash Provided by (Used in) Operating Activities</b>						
Depreciation expense	74,338	-	152,833	-	-	-
<b>Changes in Assets and Liabilities</b>						
Accounts receivable	-	-	-	-	-	-
Accounts payable	(1,477)	-	200	-	-	-
Accrued liabilities	-	-	-	-	-	1,897
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>\$ (158,167)</b>	<b>\$ 6,086</b>	<b>\$ (53,174)</b>	<b>\$ 30,772</b>	<b>\$ (202,652)</b>	<b>\$ (4,985)</b>



**Barry County**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended December 31, 2020**

	<b>Internal Service Funds</b>					
	<b>Fringe Benefit Fund</b>	<b>Life Insurance</b>	<b>Retirement</b>	<b>Dental and Optical</b>	<b>Unemployment</b>	<b>Total Internal Service Funds</b>
<b>Reconciliation of Operating Income (Loss) to</b>						
<b>Net Cash Provided by (Used in) Operating Activities</b>						
Operating Income (Loss)	\$ 112,807	\$ 329	\$ (918,048)	\$ 3,546	\$ 16,478	(1,394,799)
<b>Adjustments to Reconcile Operating Income (Loss) to</b>						
<b>Net Cash Provided by (Used in) Operating Activities</b>						
Depreciation expense	-	-	-	-	-	227,171
<b>Changes in Assets and Liabilities</b>						
Accounts receivable	-	-	(128,172)	-	-	(128,172)
Accounts payable	-	-	206,349	-	1,535	206,607
Accrued liabilities	-	-	-	-	-	1,897
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>\$ 112,807</b>	<b>\$ 329</b>	<b>\$ (839,871)</b>	<b>\$ 3,546</b>	<b>\$ 18,013</b>	<b>\$ (1,087,296)</b>