



BARRY COUNTY, MICHIGAN

FEDERAL 2 CFR 200 COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ended December 31, 2021

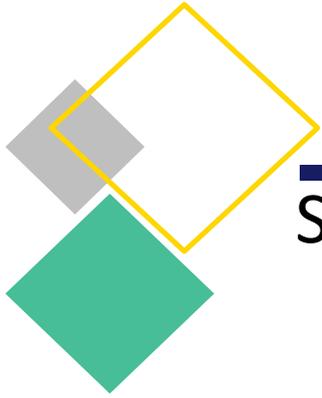


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Section 1: Introduction

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, 2021. 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.





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, 2021 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2023 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:

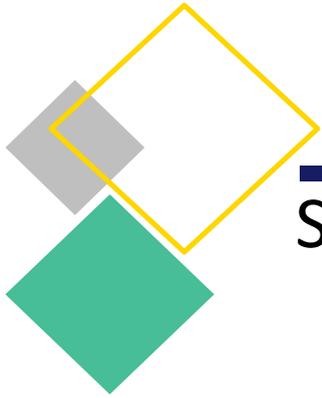
MICHAEL BROWN

Title:

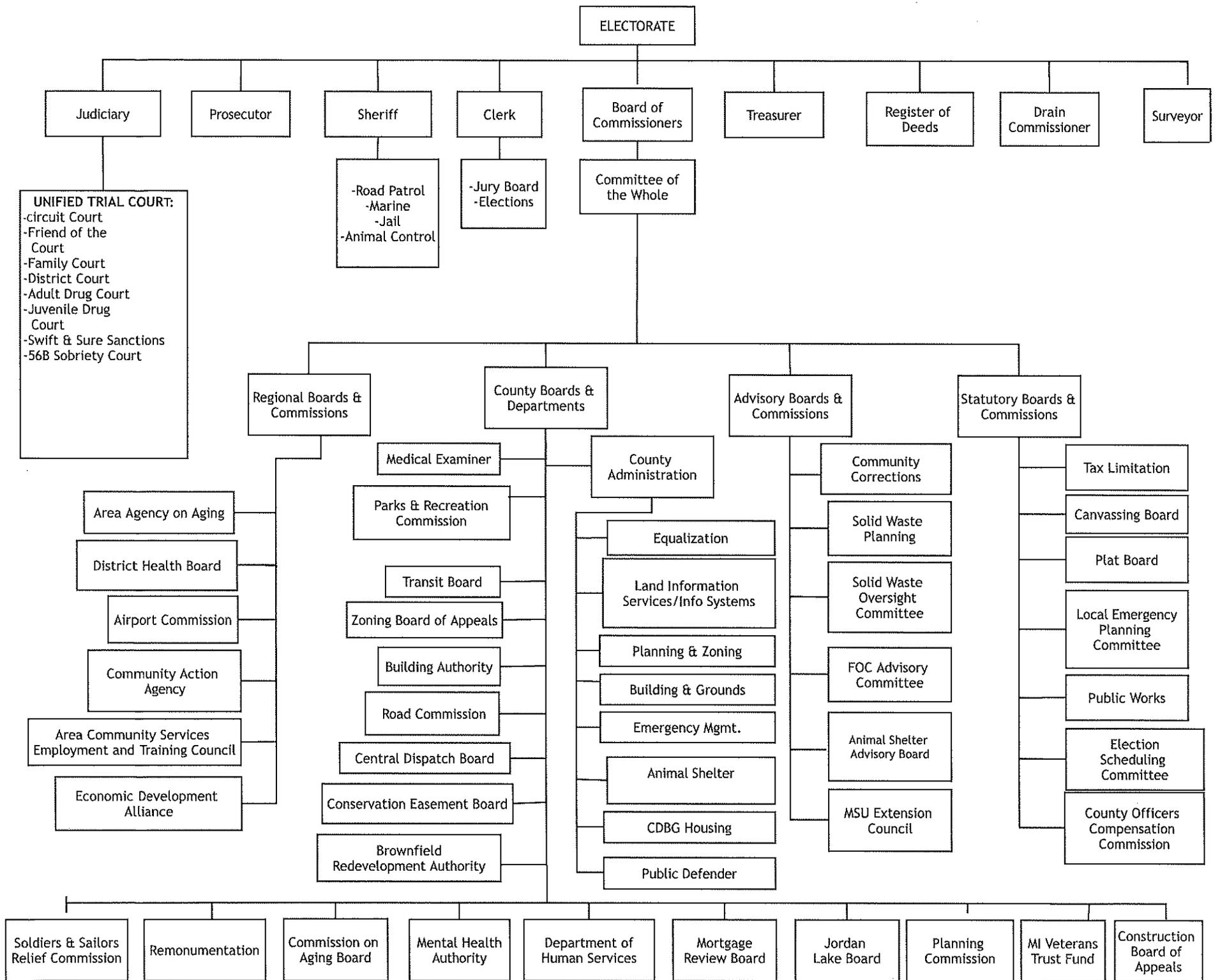
COUNTY ADMINISTRATOR

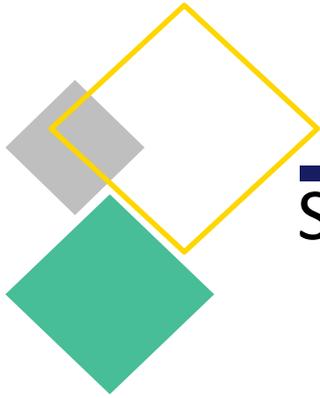
Date:

9-9-2022



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 FY 2021.

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

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

Process

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

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

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

Carry-Forward

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

Sections

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

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

Summary Schedule

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

Detail Schedules

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

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

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

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

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

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

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

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

Allocation Summary The summary of allocated costs by function



Section 5: 2 CFR Part 200 Cost Allocation Plan

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

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Department	101-101 Bd of Commissioners	101-140 Trial Court Criminal & Civil	101-147 Jury Board	101-148 Family Division	101-151 Adult Probation	101-191 Elections	101-225 Equalization	101-229 Prosecutor / Crime Victim	Prosecutor DP	101-230 Extraditions
1 Building Depreciation	\$1,736	\$38,699	\$0	\$30,788	\$15,389	\$0	\$1,222	\$11,995	\$0	\$0
2 Equipment Depreciation	0	21,040	0	13,281	434	0	0	482	0	0
3 101-175 Administration	3,406	17,221	121	10,597	421	331	4,248	8,718	619	40
4 101-211 Legal Counsel	0	2,431	0	1,945	0	0	729	1,459	0	0
5 101-215 Clerk	2,175	8,293	27	4,019	96	54	1,702	4,147	0	3
6 101-243 Land Information Services	2,094	52,345	0	16,750	0	0	10,469	0	20,938	0
7 101-253 Treasurer	1,904	6,618	123	5,235	442	246	2,440	2,998	0	14
8 101-265/266 Buildings & Grounds	17,470	169,654	0	77,414	38,693	0	12,294	30,161	0	0
9 101-299 Miscellaneous	1,570	6,335	25	3,340	87	61	1,347	3,372	0	6
10 101-334 Court Security	5,894	51,059	0	19,585	9,789	0	4,148	7,630	0	0
11 101-865 Insurance	14,259	61,066	3	23,801	7	18	10,366	29,125	0	4
12 101-865-1 Property Insurance	923	8,288	0	3,375	1,687	0	650	1,315	0	0
13 637 Data Processing	1,117	38,348	0	8,939	0	0	5,587	0	12,262	0
Total Current Allocations	52,550	481,399	299	219,069	67,046	710	55,202	101,402	33,820	68
Less: Prior Year Allocations	0	0	0	0	0	0	0	99,848	52,149	0
Carry-Forward	0	0	0	0	0	0	0	1,554	(18,329)	0
Proposed Costs	\$52,550	\$481,399	\$299	\$219,069	\$67,046	\$710	\$55,202	\$102,955	\$15,491	\$68

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Department	101-236 Register of Deeds	101-254 Tax Tribunal	101-257 Co- Op Extension	101-275 Drain Commissione r	101-280 Soil Conservation	101-301 Sheriff's Dept	101-317 Snowmobile Enforcement	101-331 Marine Law	101-333 Road Patrol	101-351 Jail
1 Building Depreciation	\$2,156	\$0	\$4,191	\$1,170	\$0	\$22,853	\$0	\$0	\$0	\$4,824
2 Equipment Depreciation	0	0	0	0	0	7,925	0	0	0	645
3 101-175 Administration	4,716	58	790	4,071	191	30,439	117	2,113	2,671	26,125
4 101-211 Legal Counsel	729	0	0	5,882	0	7,294	0	0	0	4,619
5 101-215 Clerk	1,889	9	22	1,664	2	16,528	28	1,460	926	12,489
6 101-243 Land Information Services	16,750	0	0	4,188	0	41,876	0	2,094	0	29,313
7 101-253 Treasurer	2,657	43	101	2,708	7	6,437	130	1,311	2,245	8,762
8 101-265/266 Buildings & Grounds	17,903	0	12,016	11,776	0	22,997	0	0	0	4,855
9 101-299 Miscellaneous	1,661	11	113	1,371	26	6,741	26	524	583	5,730
10 101-334 Court Security	5,530	0	0	3,973	0	0	0	0	0	0
11 101-865 Insurance	13,174	3	101	10,387	26	290,422	124	7,177	3,642	91,205
12 101-865-1 Property Insurance	903	0	296	622	0	6,707	0	0	0	1,416
13 637 Data Processing	8,943	0	26	6,632	0	22,348	0	1,117	0	15,644
Total Current Allocations	77,013	125	17,657	54,444	252	482,569	425	15,797	10,067	205,627
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$77,013	\$125	\$17,657	\$54,444	\$252	\$482,569	\$425	\$15,797	\$10,067	\$205,627

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Department	101-355 Sheriff- Animal Control	101-400 Planning	101-426 Emergency Management	101-430 Animal Control	101-441 DPW	101-266 Health Dept Building	101-601 Health	101-631 Substance Abuse	101-648 Medical Examiners	101-681 Veterans Burial
1 Building Depreciation	\$0	\$2,112	\$0	\$0	\$0	\$0	\$33,005	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	2,579	4,826	3,248	5,726	1,210	0	2,619	477	954	392
4 101-211 Legal Counsel	0	4,048	0	243	0	0	0	0	0	0
5 101-215 Clerk	913	1,966	1,003	2,285	16	0	6	6	19	58
6 101-243 Land Information Services	2,094	6,281	0	6,281	0	0	0	0	0	0
7 101-253 Treasurer	2,187	3,012	2,600	4,193	72	0	29	29	87	268
8 101-265/266 Buildings & Grounds	0	15,246	0	23,330	0	147,882	0	0	0	0
9 101-299 Miscellaneous	559	1,578	685	1,257	167	0	353	66	134	71
10 101-334 Court Security	0	4,337	0	0	0	0	0	0	0	0
11 101-865 Insurance	3,627	10,891	6,327	16,937	165	0	3,898	65	126	24
12 101-865-1 Property Insurance	0	738	0	771	0	0	4,969	0	0	0
13 637 Data Processing	1,117	4,355	0	3,352	0	0	0	0	0	0
Total Current Allocations	13,077	59,390	13,863	64,375	1,630	147,882	44,878	643	1,320	813
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$13,077	\$59,390	\$13,863	\$64,375	\$1,630	\$147,882	\$44,878	\$643	\$1,320	\$813

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Department	101-682 Veterans Counselor	101-689 Soldiers & Sailors	101-999 Appropriation s	201 Road Commission	205 Central Dispatch	208 Charlton Park Fund	215 Friend of the Court	Friend of the Court - DP	226 Sheriff K9 Donation	227 Animal Shelter TNR Grant 2015
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$8,021	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	2,778	0	0	0
3 101-175 Administration	580	108	286	535	22,502	10,258	11,481	1,239	0	133
4 101-211 Legal Counsel	0	0	0	0	2,188	0	2,917	0	0	0
5 101-215 Clerk	93	11	74	139	10,005	3,764	6,882	0	0	14
6 101-243 Land Information Services	0	0	0	0	0	8,375	0	41,876	0	2,094
7 101-253 Treasurer	427	51	340	1,580	6,687	6,131	7,280	0	101	80
8 101-265/266 Buildings & Grounds	0	0	0	0	0	0	77,539	0	0	0
9 101-299 Miscellaneous	107	18	62	116	4,899	2,184	5,395	0	0	14
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	32	9	0	0	11,263	5,802	53,051	0	0	2
12 101-865-1 Property Insurance	0	0	0	0	3,842	10,405	3,241	0	0	0
13 637 Data Processing	0	0	0	0	0	4,470	0	22,348	0	1,117
Total Current Allocations	1,240	197	762	2,369	61,388	51,387	178,585	65,463	101	3,455
Less: Prior Year Allocations	0	0	0	0	0	0	211,521	57,037	0	0
Carry-Forward	0	0	0	0	0	0	(32,936)	8,426	0	0
Proposed Costs	\$1,240	\$197	\$762	\$2,369	\$61,388	\$51,387	\$145,650	\$73,889	\$101	\$3,455

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Department	228 Solid Waste	229 Two Seven Oh Inc TNR	232 Animal Shelter Donations	233 Barry Comm Resource Net	236 Remonument ation Fund	244 Comm on Aging Building	247 Thornapple Namor Depr Fund	248 Building Rehab Fund	249 Capital Replacement	250 Park & Rec Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	1,091	272	182	41	1,774	0	0	5,447	890	1,914
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	185	33	22	8	540	0	0	73	17	747
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	943	217	835	401	2,234	239	849	1,045	141	2,176
8 101-265/266 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	205	47	31	8	377	0	0	752	125	435
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	54	21	14	2	1,660	0	0	740	118	460
12 101-865-1 Property Insurance	0	0	0	0	0	2,255	58,154	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	2,479	589	1,085	460	6,585	2,493	59,003	8,057	1,291	5,733
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$2,479	\$589	\$1,085	\$460	\$6,585	\$2,493	\$59,003	\$8,057	\$1,291	\$5,733

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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	48	6	902	788	83	26	7,302	772	0	0
4 101-211 Legal Counsel	0	0	0	0	0	0	486	0	0	0
5 101-215 Clerk	8	2	5	128	13	6	1,711	216	0	0
6 101-243 Land Information Services	0	0	0	0	0	0	6,281	0	0	0
7 101-253 Treasurer	80	7	76	6,785	159	195	4,009	8,329	40	155
8 101-265/266 Buildings & Grounds	0	0	0	0	0	0	8,682	0	0	0
9 101-299 Miscellaneous	9	1	122	146	15	6	1,972	170	0	0
10 101-334 Court Security	0	0	0	0	0	0	2,196	0	0	0
11 101-865 Insurance	3	0	127	42	5	0	1,518	47	0	0
12 101-865-1 Property Insurance	0	0	0	0	0	0	379	0	0	0
13 637 Data Processing	0	0	0	0	0	0	3,352	0	0	0
Total Current Allocations	147	16	1,231	7,889	275	234	41,370	9,535	40	155
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$147	\$16	\$1,231	\$7,889	\$275	\$234	\$41,370	\$9,535	\$40	\$155

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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	284 2021 ARP Act	285 Adult Drug Court
1 Building Depreciation	\$0	\$1,297	\$0	\$0	\$0	\$0	\$0	\$1,243	\$0	\$10,407
2 Equipment Depreciation	0	11	0	0	0	0	0	11	0	88
3 101-175 Administration	2,124	565	22,235	411	4,010	3,429	3,563	2,766	18	3,809
4 101-211 Legal Counsel	0	0	0	0	0	972	0	0	0	0
5 101-215 Clerk	831	110	14,013	60	1,805	1,267	1,182	811	5	1,314
6 101-243 Land Information Services	2,094	0	29,313	0	2,094	2,094	4,188	0	0	6,281
7 101-253 Treasurer	2,744	499	10,288	719	3,065	5,046	5,007	3,449	127	5,990
8 101-265/266 Buildings & Grounds	0	3,261	0	0	0	0	0	3,125	0	26,167
9 101-299 Miscellaneous	472	111	4,333	74	898	747	750	699	4	1,074
10 101-334 Court Security	0	825	0	0	0	0	0	791	0	6,620
11 101-865 Insurance	541	20	19,222	26	10,881	5,627	4,554	2,400	0	5,638
12 101-865-1 Property Insurance	0	142	0	0	0	0	0	136	0	1,141
13 637 Data Processing	1,117	0	15,644	0	1,117	1,117	2,235	0	0	3,352
Total Current Allocations	9,923	6,840	115,048	1,291	23,871	20,301	21,477	15,430	153	71,881
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$9,923	\$6,840	\$115,048	\$1,291	\$23,871	\$20,301	\$21,477	\$15,430	\$153	\$71,881

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Department	286 Juvenile Drug Court	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
1 Building Depreciation	\$0	\$0	\$0	\$3,620	\$648	\$0	\$1,816	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	31	6	0	15	0	0	0
3 101-175 Administration	0	101	116	6,573	3,071	85	1,812	4,603	0	0
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	0	21	21	1,773	1,079	86	759	398	0	0
6 101-243 Land Information Services	0	0	0	8,375	2,094	0	2,094	0	0	0
7 101-253 Treasurer	0	181	40	3,145	1,901	51	1,092	5,061	0	271
8 101-265/266 Buildings & Grounds	0	0	0	9,103	1,630	0	4,565	0	0	0
9 101-299 Miscellaneous	0	20	22	1,746	887	21	586	742	0	0
10 101-334 Court Security	0	0	0	2,303	412	0	1,155	0	0	0
11 101-865 Insurance	0	3	5	10,003	4,438	78	3,603	440	0	0
12 101-865-1 Property Insurance	0	0	0	397	71	0	199	0	0	0
13 637 Data Processing	0	0	0	4,470	1,117	0	1,117	0	0	0
Total Current Allocations	0	325	204	51,537	17,355	320	18,812	11,243	0	271
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$0	\$325	\$204	\$51,537	\$17,355	\$320	\$18,812	\$11,243	\$0	\$271

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Department	352 FOC Ren Debt Relocations	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
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	24	18	18	18	24	18	24	1,974	18	9,177
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	6	5	5	5	6	5	6	5	5	17
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	5	4	4	4	5	4	5	266	4	1,234
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	280	0	1,304
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	36	27	27	27	36	27	36	2,525	27	11,733
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$36	\$27	\$27	\$27	\$36	\$27	\$36	\$2,525	\$27	\$11,733

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Department	377 Leach & Middle Lake	378 Little Thornapple 2019 Debt	478 Litte Thomapple 2019 Construct	506 - 511, 513 - 515 Delinquent Taxes	512 Thomapple Manor Fund	516 100% Tax Payment	517 Foreclosure Fund	588 Transit Fund	595 Commissary	660 Telephone
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	97	43	182	486	30	30	15,861	2,162	411
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	5	25	11	47	126	8	8	10,085	393	35
6 101-243 Land Information Services	0	0	0	0	0	0	0	23,032	0	0
7 101-253 Treasurer	0	0	0	0	5,415	0	0	8,918	0	372
8 101-265/266 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	4	21	9	39	105	7	7	3,059	414	66
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	28,477	93	40
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	1,642	0	0
13 637 Data Processing	0	0	0	0	0	0	0	12,292	0	0
Total Current Allocations	27	144	63	269	6,133	45	45	103,365	3,061	924
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$27	\$144	\$63	\$269	\$6,133	\$45	\$45	\$103,365	\$3,061	\$924

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Department	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/Optica I	684 Unemploye nt	711 Cementary Trust
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	1,173	1,017	13,060	1,652	348	431	19,764	1,661	55	0
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	33	8	246	325	8	27	98	324	5	0
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	300	401	2,346	2,773	896	1,204	824	1,323	380	0
8 101-265/266 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	168	139	1,827	324	49	66	2,678	325	9	0
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	150	141	1,734	57	45	47	2,776	59	5	0
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,824	1,706	19,213	5,131	1,347	1,774	26,139	3,692	453	0
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$1,824	\$1,706	\$19,213	\$5,131	\$1,347	\$1,774	\$26,139	\$3,692	\$453	\$0

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Department	792 Inmate Trust	801 Drain Fund	804 Drain Maint	843 Gun Lake Weed Assess	851 Drain Debt	852 Algonquin Lake Maintenance	Mental Health	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,430	\$0	\$206,075
2 Equipment Depreciation	0	0	0	0	0	0	0	46	0	46,822
3 101-175 Administration	0	5,446	395	249	164	0	0	195	0	343,244
4 101-211 Legal Counsel	0	0	0	0	0	0	0	19,359	0	55,303
5 101-215 Clerk	0	1,414	103	65	43	0	0	38	0	125,580
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	351,760
7 101-253 Treasurer	0	0	0	0	0	0	0	72	0	182,390
8 101-265/266 Buildings & Grounds	0	0	0	0	0	0	594	15,394	2,603	754,352
9 101-299 Miscellaneous	0	1,177	85	54	35	0	0	38	0	80,441
10 101-334 Court Security	0	0	0	0	0	0	0	3,454	0	129,700
11 101-865 Insurance	0	0	0	0	0	0	0	7	0	774,632
12 101-865-1 Property Insurance	0	0	0	0	0	0	1,906	595	8	117,174
13 637 Data Processing	0	0	0	0	0	0	0	0	0	204,655
Total Current Allocations	0	8,037	583	368	242	0	2,501	44,629	2,610	3,372,128
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	420,555
Carry-Forward	0	0	0	0	0	0	0	0	0	(41,285)
Proposed Costs	\$0	\$8,037	\$583	\$368	\$242	\$0	\$2,501	\$44,629	\$2,610	\$3,330,843

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Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
14 101-101 Bd of Commissioners	52,550	0	0	0	52,550
15 101-140 Trial Court Criminal & Civil	481,399	0	0	0	481,399
16 101-147 Jury Board	299	0	0	0	299
17 101-148 Family Division	219,069	0	0	0	219,069
18 101-151 Adult Probation	67,046	0	0	0	67,046
19 101-191 Elections	710	0	0	0	710
20 101-225 Equalization	55,202	0	0	0	55,202
21 101-229 Prosecutor / Crime Victim	101,402	99,848	1,554	0	102,955
22 Prosecutor DP	33,820	52,149	(18,329)	0	15,491
23 101-230 Extraditions	68	0	0	0	68
24 101-236 Register of Deeds	77,013	0	0	0	77,013
25 101-254 Tax Tribunal	125	0	0	0	125
26 101-257 Co-Op Extension	17,657	0	0	0	17,657
27 101-275 Drain Commissioner	54,444	0	0	0	54,444
28 101-280 Soil Conservation	252	0	0	0	252
29 101-301 Sheriff's Dept	482,569	0	0	0	482,569
30 101-317 Snowmobile Enforcement	425	0	0	0	425
31 101-331 Marine Law	15,797	0	0	0	15,797
32 101-333 Road Patrol	10,067	0	0	0	10,067
33 101-351 Jail	205,627	0	0	0	205,627
34 101-355 Sheriff-Animal Control	13,077	0	0	0	13,077
35 101-400 Planning	59,390	0	0	0	59,390
36 101-426 Emergency Management	13,863	0	0	0	13,863
37 101-430 Animal Control	64,375	0	0	0	64,375
38 101-441 DPW	1,630	0	0	0	1,630
39 101-266 Health Dept Building	147,882	0	0	0	147,882
40 101-601 Health	44,878	0	0	0	44,878
41 101-631 Substance Abuse	643	0	0	0	643
42 101-648 Medical Examiners	1,320	0	0	0	1,320
43 101-681 Veterans Burial	813	0	0	0	813
44 101-682 Veterans Counselor	1,240	0	0	0	1,240
45 101-689 Soldiers & Sailors	197	0	0	0	197
46 101-999 Appropriations	762	0	0	0	762
47 201 Road Commission	2,369	0	0	0	2,369
48 205 Central Dispatch	61,388	0	0	0	61,388
49 208 Charlton Park Fund	51,387	0	0	0	51,387
50 215 Friend of the Court	178,585	211,521	(32,936)	0	145,650
51 Friend of the Court - DP	65,463	57,037	8,426	0	73,889
52 226 Sheriff K9 Donation	101	0	0	0	101
53 227 Animal Shelter TNR Grant 2015	3,455	0	0	0	3,455

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
54 228 Solid Waste	2,479	0	0	0	2,479
55 229 Two Seven Oh Inc TNR	589	0	0	0	589
56 232 Animal Shelter Donations	1,085	0	0	0	1,085
57 233 Barry Comm Resource Net	460	0	0	0	460
58 236 Remonumentation Fund	6,585	0	0	0	6,585
59 244 Comm on Aging Building	2,493	0	0	0	2,493
60 247 Thornapple Namor Depr Fund	59,003	0	0	0	59,003
61 248 Building Rehab Fund	8,057	0	0	0	8,057
62 249 Capital Replacement	1,291	0	0	0	1,291
63 250 Park & Rec Fund	5,733	0	0	0	5,733
64 252 Co Agriculture Preserve	147	0	0	0	147
65 253 Master Land Use Prog	16	0	0	0	16
66 255 EDC	1,231	0	0	0	1,231
67 256 ROD Automation	7,889	0	0	0	7,889
68 259 Local Corr Officer	275	0	0	0	275
69 260 Victims Services	234	0	0	0	234
70 261 Indigent Defense	41,370	0	0	0	41,370
71 264 Concealed Pistol Licensing	9,535	0	0	0	9,535
72 265 Drug Law Enforce	40	0	0	0	40
73 266 Special Investigation	155	0	0	0	155
74 267 Crime Victim Rights	9,923	0	0	0	9,923
75 269 Law Library	6,840	0	0	0	6,840
76 275 Comm on Aging	115,048	0	0	0	115,048
77 276 CDBG	1,291	0	0	0	1,291
78 277 Middleville Police Serv	23,871	0	0	0	23,871
79 281 Swift & Sure Sanctions	20,301	0	0	0	20,301
80 282 56B Sobriety Court	21,477	0	0	0	21,477
81 283 Comm Corrections	15,430	0	0	0	15,430
82 284 2021 ARP Act	153	0	0	0	153
83 285 Adult Drug Court	71,881	0	0	0	71,881
84 286 Juvenile Drug Court	0	0	0	0	0
85 287 Mich Justice Training	325	0	0	0	325
86 290 Social Welfare	204	0	0	0	204
87 292-992 Child Care Fund	51,537	0	0	0	51,537
88 292-664 CC Wrap Around	17,355	0	0	0	17,355
89 292-665 CC Juv Drug Ct	320	0	0	0	320
90 292-668 CC Juv Justice	18,812	0	0	0	18,812
91 295 Airport Fund	11,243	0	0	0	11,243
92 296 Juv Continuum of Care	0	0	0	0	0
93 297 Diverted Felons	271	0	0	0	271

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
94 352 FOC Ren Debt Relocations	36	0	0	0	36
95 354 Yankee Springs Water	27	0	0	0	27
96 355 Middleville Water Debt	27	0	0	0	27
97 356 Middleville Water Debt 2016	27	0	0	0	27
98 357 Fawn Lake Sewer	36	0	0	0	36
99 358 Yankee Spring	27	0	0	0	27
100 359 Finkbeiner/Crain Debt	36	0	0	0	36
101 360 TM Bldg Auth 2012 Debt	2,525	0	0	0	2,525
102 361 Rd Comm Series '16 Debt Svc	27	0	0	0	27
103 368 Thornapple Manor	11,733	0	0	0	11,733
104 377 Leach & Middle Lake	27	0	0	0	27
105 378 Little Thornapple 2019 Debt	144	0	0	0	144
106 478 Litte Thornapple 2019 Construct	63	0	0	0	63
107 506 - 511, 513 - 515 Delinquent Taxes	269	0	0	0	269
108 512 Thornapple Manor Fund	6,133	0	0	0	6,133
109 516 100% Tax Payment	45	0	0	0	45
110 517 Foreclosure Fund	45	0	0	0	45
111 588 Transit Fund	103,365	0	0	0	103,365
112 595 Commissary	3,061	0	0	0	3,061
113 660 Telephone	924	0	0	0	924
114 661 Vehicle Fund	1,824	0	0	0	1,824
115 676 Worker's Comp Fund	1,706	0	0	0	1,706
116 677 Health Ins. Fund	19,213	0	0	0	19,213
117 678 Disability Fund	5,131	0	0	0	5,131
118 680 Fringe Benefit Fund	1,347	0	0	0	1,347
119 681 Life Ins. Fund	1,774	0	0	0	1,774
120 682 Retirement Fund	26,139	0	0	0	26,139
121 683 Dental/Optical	3,692	0	0	0	3,692
122 684 Unemployment	453	0	0	0	453
123 711 Cementary Trust	0	0	0	0	0
124 792 Inmate Trust	0	0	0	0	0
125 801 Drain Fund	8,037	0	0	0	8,037
126 804 Drain Maint	583	0	0	0	583
127 843 Gun Lake Weed Assess	368	0	0	0	368
128 851 Drain Debt	242	0	0	0	242
129 852 Algonquin Lake Maintenance Func	0	0	0	0	0
130 Mental Health	2,501	0	0	0	2,501
131 Other	44,629	0	0	0	44,629
Total	3,369,518	420,555	(41,285)	0	3,328,233

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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	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	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	238,802	0	24,020	2,429	121,342	27,552	5,040	32,855	25,563
352-995-000 FOC Renovation Interest	2,194	0	0	0	0	0	2,194	0	0
352-997-000 Administrative Expense	750	0	0	0	0	0	750	0	0
Subtotal - Services & Supplies	241,746	0	24,020	2,429	121,342	27,552	7,984	32,855	25,563
Department Cost Total	241,746	0	24,020	2,429	121,342	27,552	7,984	32,855	25,563
Adjustments to Cost									
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
Total Costs After Adjustments	241,746	0	24,020	2,429	121,342	27,552	7,984	32,855	25,563
General Admin Distribution		0	0	0	0	0	0	0	0
Grand Total	\$241,746		\$24,020	\$2,429	\$121,342	\$27,552	\$7,984	\$32,855	\$25,563

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B. Incoming Costs - (Default Spread Expense%)

Dept:1 Building Depreciation

Department	First Incoming	Second Incoming	Courthouse	Annex	Courts & Law	County Jail	FOC Building	Health Building	Tyden Center / Old Library
9 Cost Plan	\$0	\$1,101	\$109	\$11	\$552	\$125	\$36	\$150	\$116
Subtotal - 101-299 Miscellaneous	0	1,101	109	11	552	125	36	150	116
Total Incoming	0	1,101	109	11	552	125	36	150	116
C. Total Allocated		\$242,846	\$24,130	\$2,441	\$121,894	\$27,677	\$8,021	\$33,005	\$25,679
			9.94%	1.00%	50.19%	11.40%	3.30%	13.59%	10.57%

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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%	\$1,809	\$0	\$1,809	\$8	\$1,818
5 101-215 Clerk	1,471	13.07%	3,139	0	3,139	14	3,153
7 101-253 Treasurer	744	6.61%	1,588	0	1,588	7	1,595
8 101-265/266 Buildings & Grounds	200	1.78%	427	0	427	2	429
10 101-334 Court Security	240	2.13%	512	0	512	2	514
14 101-101 Bd of Commissioners	810	7.20%	1,728	0	1,728	8	1,736
15 101-140 Trial Court Criminal & Civil	4,472	39.73%	9,542	0	9,542	43	9,586
20 101-225 Equalization	570	5.06%	1,216	0	1,216	6	1,222
24 101-236 Register of Deeds	760	6.75%	1,622	0	1,622	7	1,629
27 101-275 Drain Commissioner	546	4.85%	1,165	0	1,165	5	1,170
35 101-400 Planning	596	5.29%	1,272	0	1,272	6	1,278
Subtotal	11,257	100.00%	24,020	0	24,020	109	24,130
Direct Bills					0		0
Total					\$24,020		\$24,130

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
Subtotal	2,848	100.00%	2,429	0	2,429	11	2,441
Direct Bills					0		0
Total					\$2,429		\$2,441

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	\$21	\$4,668
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	132	29,113
17 101-148 Family Division	5,698	25.26%	30,649	0	30,649	140	30,788
18 101-151 Adult Probation	2,848	12.62%	15,319	0	15,319	70	15,389
21 101-229 Prosecutor / Crime Victim	2,220	9.84%	11,941	0	11,941	54	11,995
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
83 285 Adult Drug Court	1,926	8.54%	10,360	0	10,360	47	10,407
87 292-992 Child Care Fund	670	2.97%	3,604	0	3,604	16	3,620
88 292-664 CC Wrap Around	120	0.53%	645	0	645	3	648
90 292-668 CC Juv Justice	336	1.49%	1,807	0	1,807	8	1,816
131 Other	1,005	4.45%	5,406	0	5,406	25	5,430
Subtotal	22,559	100.00%	121,342	0	121,342	552	121,894
Direct Bills					0		0
Total					\$121,342		\$121,894

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%	\$22,750	\$0	\$22,750	\$104	\$22,853
33 101-351 Jail	2,166	17.43%	4,802	0	4,802	22	4,824
Subtotal	12,427	100.00%	27,552	0	27,552	125	27,677
Direct Bills					0		0
Total					\$27,552		\$27,677

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%	\$7,984	\$0	\$7,984	\$36	\$8,021
Subtotal	1	100.00%	7,984	0	7,984	36	8,021
Direct Bills					0		0
Total					\$7,984		\$8,021

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	\$150	\$33,005
Subtotal	1	100.00%	32,855	0	32,855	150	33,005
Direct Bills					0		0
Total					\$32,855		\$33,005

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	\$10	\$2,317
8 101-265/266 Buildings & Grounds	4,408.40	35.35%	9,037	0	9,037	41	9,078
13 637 Data Processing	4,240.20	34.00%	8,692	0	8,692	40	8,732
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
Subtotal	12,469.60	100.00%	25,563	0	25,563	116	25,679
Direct Bills					0		0
Total					\$25,563		\$25,679

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	\$1,818	\$0	\$0	\$0	\$0	\$0	\$0	\$1,818
5 101-215 Clerk	3,153	0	0	0	0	0	0	3,153
6 101-243 Land Information Services	0	0	0	0	0	0	2,317	2,317
7 101-253 Treasurer	1,595	90	0	0	0	0	0	1,685
8 101-265/266 Buildings & Grounds	429	2,351	4,668	0	0	0	9,078	16,526
10 101-334 Court Security	514	0	2,026	0	0	0	0	2,541
13 637 Data Processing	0	0	0	0	0	0	8,732	8,732
14 101-101 Bd of Commissioners	1,736	0	0	0	0	0	0	1,736
15 101-140 Trial Court Criminal & Civil	9,586	0	29,113	0	0	0	0	38,699
17 101-148 Family Division	0	0	30,788	0	0	0	0	30,788
18 101-151 Adult Probation	0	0	15,389	0	0	0	0	15,389
20 101-225 Equalization	1,222	0	0	0	0	0	0	1,222
21 101-229 Prosecutor / Crime Victim	0	0	11,995	0	0	0	0	11,995
24 101-236 Register of Deeds	1,629	0	0	0	0	0	527	2,156
26 101-257 Co-Op Extension	0	0	0	0	0	0	4,191	4,191
27 101-275 Drain Commissioner	1,170	0	0	0	0	0	0	1,170
29 101-301 Sheriff's Dept	0	0	0	22,853	0	0	0	22,853
33 101-351 Jail	0	0	0	4,824	0	0	0	4,824
35 101-400 Planning	1,278	0	0	0	0	0	834	2,112
40 101-601 Health	0	0	0	0	0	33,005	0	33,005
50 215 Friend of the Court	0	0	0	0	8,021	0	0	8,021
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
83 285 Adult Drug Court	0	0	10,407	0	0	0	0	10,407
87 292-992 Child Care Fund	0	0	3,620	0	0	0	0	3,620
88 292-664 CC Wrap Around	0	0	648	0	0	0	0	648
90 292-668 CC Juv Justice	0	0	1,816	0	0	0	0	1,816
131 Other	0	0	5,430	0	0	0	0	5,430
Total	\$24,130	\$2,441	\$121,894	\$27,677	\$8,021	\$33,005	\$25,679	\$242,846

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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>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
Depreciation	P	56,161	0	1,023	3,660	32,689	18,789
Subtotal - Services & Supplies		56,161	0	1,023	3,660	32,689	18,789
Department Cost Total		56,161	0	1,023	3,660	32,689	18,789
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		56,161	0	1,023	3,660	32,689	18,789
General Admin Distribution			0	0	0	0	0
Grand Total		\$56,161		\$1,023	\$3,660	\$32,689	\$18,789

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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	\$629	\$11	\$41	\$366	\$210
Subtotal - 101-299 Miscellaneous	0	629	11	41	366	210
Total Incoming	0	629	11	41	366	210
C. Total Allocated		\$56,790	\$1,034	\$3,701	\$33,055	\$18,999
			1.82%	6.52%	58.21%	33.46%

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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
83 285 Adult Drug Court	1,926	8.54%	87	0	87	1	88
87 292-992 Child Care Fund	670	2.97%	30	0	30	0	31
88 292-664 CC Wrap Around	120	0.53%	5	0	5	0	6
90 292-668 CC Juv Justice	336	1.49%	15	0	15	0	15
131 Other	1,005	4.45%	46	0	46	1	46
Subtotal	22,559	100.00%	1,023	0	1,023	11	1,034
Direct Bills					0		0
Total					\$1,023		\$1,034

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
Subtotal	12,427	100.00%	3,660	0	3,660	41	3,701
Direct Bills					0		0
Total					\$3,660		\$3,701

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	9.23%	\$3,017	\$0	\$3,017	\$34	\$3,050
8 101-265/266 Buildings & Grounds	321.69	0.98%	322	0	322	4	325
10 101-334 Court Security	3,296.20	10.08%	3,296	0	3,296	37	3,333
15 101-140 Trial Court Criminal & Civil	20,563.01	62.90%	20,563	0	20,563	230	20,793
18 101-151 Adult Probation	300.30	0.92%	300	0	300	3	304
21 101-229 Prosecutor / Crime Victim	376.45	1.15%	376	0	376	4	381
29 101-301 Sheriff's Dept	4,814.97	14.73%	4,815	0	4,815	54	4,869
Subtotal	32,689.14	100.00%	32,689	0	32,689	366	33,055
Direct Bills					0		0
Total					\$32,689		\$33,055

Basis Units: Current Depreciation Amount
Source: Fixed Assets Schedule

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Vehicles Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-243 Land Information Services	3,166.50	16.85%	\$3,167	\$0	\$3,167	\$35	\$3,202
17 101-148 Family Division	12,875.33	68.53%	12,875	0	12,875	144	13,020
50 215 Friend of the Court	2,747.00	14.62%	2,747	0	2,747	31	2,778
Subtotal	18,788.83	100.00%	18,789	0	18,789	210	18,999
Direct Bills					0		0
Total					\$18,789		\$18,999

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	\$3,050	\$0	\$3,050
6 101-243 Land Information Services	0	0	0	3,202	3,202
8 101-265/266 Buildings & Grounds	40	0	325	0	365
10 101-334 Court Security	17	0	3,333	0	3,350
15 101-140 Trial Court Criminal & Civil	247	0	20,793	0	21,040
17 101-148 Family Division	261	0	0	13,020	13,281
18 101-151 Adult Probation	131	0	304	0	434
21 101-229 Prosecutor / Crime Victim	102	0	381	0	482
29 101-301 Sheriff's Dept	0	3,056	4,869	0	7,925
33 101-351 Jail	0	645	0	0	645
50 215 Friend of the Court	0	0	0	2,778	2,778
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
83 285 Adult Drug Court	88	0	0	0	88
87 292-992 Child Care Fund	31	0	0	0	31
88 292-664 CC Wrap Around	6	0	0	0	6
90 292-668 CC Juv Justice	15	0	0	0	15
131 Other	46	0	0	0	46
Total	\$1,034	\$3,701	\$33,055	\$18,999	\$56,790

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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
Personnel Costs								
Salaries	S1	226,944	21,174	101,603	68,151	12,073	6,559	17,384
<i>Salary % Split</i>			<i>9.33%</i>	<i>44.77%</i>	<i>30.03%</i>	<i>5.32%</i>	<i>2.89%</i>	<i>7.66%</i>
Benefits	S	107,962	10,073	48,334	32,421	5,744	3,120	8,270
Subtotal - Personnel Costs		334,906	31,247	149,937	100,572	17,817	9,679	25,654
Services & Supplies Cost								
727-000 Office Supplies	S	728	68	326	219	39	21	56
729-000 Postage	S	116	11	52	35	6	3	9
807-000 Dues-Subscriptions	S	380	35	170	114	20	11	29
851-000 Telephone & Fax	S	1,152	107	516	346	61	33	88
861-000 Travel	S	526	49	236	158	28	15	40
957-000 Employee Training	S	575	54	257	173	31	17	44
966-000 Software Maintenance	S	0	0	0	0	0	0	0
Subtotal - Services & Supplies		3,477	324	1,557	1,044	185	100	266
Department Cost Total		338,383	31,571	151,494	101,616	18,002	9,779	25,920
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		338,383	31,571	151,494	101,616	18,002	9,779	25,920
General Admin Distribution			(31,571)	15,589	10,456	1,852	1,006	2,667
Grand Total		\$338,383		\$167,083	\$112,073	\$19,854	\$10,786	\$28,587

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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	\$1,809	\$8	\$898	\$602	\$107	\$58	\$154
Subtotal - Building Depreciation	1,809	8	898	602	107	58	154
3 County Coordination	0	1,583	781	524	93	50	134
3 Financial Reporting / Accounting	0	1,685	832	558	99	54	142
3 Computer Operations	0	204	101	67	12	6	17
3 Personnel Management	0	288	142	95	17	9	24
Subtotal - 101-175 Administration	0	3,759	1,856	1,245	221	120	318
4 Specific Service	0	20,890	10,315	6,919	1,226	666	1,765
Subtotal - 101-211 Legal Counsel	0	20,890	10,315	6,919	1,226	666	1,765
5 Payroll / Fringe	0	911	450	302	53	29	77
5 Accounting	0	453	224	150	27	14	38
Subtotal - 101-215 Clerk	0	1,364	673	452	80	43	115
6 Data Processing Support	0	6,707	3,312	2,221	394	214	567
Subtotal - 101-243 Land Information Sc	0	6,707	3,312	2,221	394	214	567
7 General Fund Revenues	0	2,054	1,014	680	121	65	174
Subtotal - 101-253 Treasurer	0	2,054	1,014	680	121	65	174
8 Courthouse	0	15,165	7,488	5,023	890	483	1,281
Subtotal - 101-265/266 Buildings & Grc	0	15,165	7,488	5,023	890	483	1,281
9 Copier Service Leases & Maint	0	435	215	144	26	14	37
9 Audit	0	252	124	83	15	8	21
9 Cost Plan	0	786	388	260	46	25	66
9 Accounting	0	433	214	143	25	14	37
9 Human Resource Admin	0	121	60	40	7	4	10
9 OPEB Valuation	0	96	48	32	6	3	8
Subtotal - 101-299 Miscellaneous	0	2,122	1,048	703	125	68	179
10 Courthouse Security	0	4,956	2,447	1,641	291	158	419
Subtotal - 101-334 Court Security	0	4,956	2,447	1,641	291	158	419
11 General Liability	0	274	135	91	16	9	23

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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	\$655	\$323	\$217	\$38	\$21	\$55
11 Vehicle	0	877	433	290	51	28	74
11 Employee Benefits	0	522	258	173	31	17	44
11 Retirement Fund	0	7,590	3,747	2,514	445	242	641
Subtotal - 101-865 Insurance	0	9,917	4,897	3,285	582	316	838
12 Courthouse	0	958	473	317	56	31	81
Subtotal - 101-865-1 Property Insuranc	0	958	473	317	56	31	81
13 Computer Services	0	4,367	2,156	1,446	256	139	369
Subtotal - 637 Data Processing	0	4,367	2,156	1,446	256	139	369
Total Incoming	1,809	72,268	36,577	24,535	4,346	2,361	6,258
C. Total Allocated		\$412,460	\$203,660	\$136,607	\$24,201	\$13,147	\$34,846
			49.38%	33.12%	5.87%	3.19%	8.45%

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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	338,383	0.94%	\$1,583	\$0	\$1,583	\$0	\$1,583
4 101-211 Legal Counsel	84,021	0.23%	393	0	393	84	477
5 101-215 Clerk	632,525	1.76%	2,958	0	2,958	634	3,593
6 101-243 Land Information Services	439,517	1.22%	2,056	0	2,056	441	2,496
7 101-253 Treasurer	252,278	0.70%	1,180	0	1,180	253	1,433
8 101-265/266 Buildings & Grounds	724,374	2.02%	3,388	0	3,388	727	4,114
9 101-299 Miscellaneous	380,691	1.06%	1,780	0	1,780	382	2,162
10 101-334 Court Security	109,049	0.30%	510	0	510	109	619
11 101-865 Insurance	424,166	1.18%	1,984	0	1,984	425	2,409
13 637 Data Processing	215,486	0.60%	1,008	0	1,008	216	1,224
14 101-101 Bd of Commissioners	206,048	0.57%	964	0	964	207	1,170
15 101-140 Trial Court Criminal & Civil	1,386,882	3.86%	6,486	0	6,486	1,391	7,877
16 101-147 Jury Board	3,160	0.01%	15	0	15	3	18
17 101-148 Family Division	839,104	2.34%	3,924	0	3,924	842	4,766
18 101-151 Adult Probation	8,919	0.02%	42	0	42	9	51
19 101-191 Elections	21,853	0.06%	102	0	102	22	124
20 101-225 Equalization	265,409	0.74%	1,241	0	1,241	266	1,507
21 101-229 Prosecutor / Crime Victim	890,715	2.48%	4,166	0	4,166	893	5,059
23 101-230 Extraditions	4,885	0.01%	23	0	23	5	28
24 101-236 Register of Deeds	274,866	0.77%	1,285	0	1,285	276	1,561
25 101-254 Tax Tribunal	3,828	0.01%	18	0	18	4	22
26 101-257 Co-Op Extension	124,182	0.35%	581	0	581	125	705
27 101-275 Drain Commissioner	232,800	0.65%	1,089	0	1,089	233	1,322
28 101-280 Soil Conservation	32,500	0.09%	152	0	152	33	185
29 101-301 Sheriff's Dept	3,318,924	9.24%	15,522	0	15,522	3,329	18,850
30 101-317 Snowmobile Enforcement	1,283	0.00%	6	0	6	1	7
31 101-331 Marine Law	99,866	0.28%	467	0	467	100	567
32 101-333 Road Patrol	113,315	0.32%	530	0	530	114	644
33 101-351 Jail	2,542,872	7.08%	11,892	0	11,892	2,550	14,443
34 101-355 Sheriff-Animal Control	94,900	0.26%	444	0	444	95	539
35 101-400 Planning	296,271	0.82%	1,386	0	1,386	297	1,683
36 101-426 Emergency Management	162,532	0.45%	760	0	760	163	923
37 101-430 Animal Control	276,873	0.77%	1,295	0	1,295	278	1,573
38 101-441 DPW	202,312	0.56%	946	0	946	203	1,149
40 101-601 Health	456,796	1.27%	2,136	0	2,136	458	2,594
41 101-631 Substance Abuse	79,701	0.22%	373	0	373	80	453
42 101-648 Medical Examiners	155,169	0.43%	726	0	726	156	881
43 101-681 Veterans Burial	29,400	0.08%	137	0	137	29	167
44 101-682 Veterans Counselor	39,054	0.11%	183	0	183	39	222
45 101-689 Soldiers & Sailors	11,464	0.03%	54	0	54	11	65
48 205 Central Dispatch	2,398,674	6.68%	11,218	0	11,218	2,406	13,624
49 208 Charlton Park Fund	673,058	1.87%	3,148	0	3,148	675	3,823

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County Coordination Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 215 Friend of the Court	1,240,353	3.45%	\$5,801	\$0	\$5,801	\$1,244	\$7,045
53 227 Animal Shelter TNR Grant 2015	2,950	0.01%	14	0	14	3	17
54 228 Solid Waste	66,952	0.19%	313	0	313	67	380
55 229 Two Seven Oh Inc TNR	25,363	0.07%	119	0	119	25	144
56 232 Animal Shelter Donations	17,098	0.05%	80	0	80	17	97
57 233 Barry Comm Resource Net	1,934	0.01%	9	0	9	2	11
58 236 Remonumentation Fund	70,641	0.20%	330	0	330	71	401
61 248 Building Rehab Fund	909,808	2.53%	4,255	0	4,255	912	5,167
62 249 Capital Replacement	144,994	0.40%	678	0	678	145	824
63 250 Park & Rec Fund	60,934	0.17%	285	0	285	61	346
64 252 Co Agriculture Preserve	3,156	0.01%	15	0	15	3	18
66 255 EDC	155,585	0.43%	728	0	728	156	884
67 256 ROD Automation	52,082	0.15%	244	0	244	52	296
68 259 Local Corr Officer	6,048	0.02%	28	0	28	6	34
69 260 Victims Services	370	0.00%	2	0	2	0	2
70 261 Indigent Defense	648,061	1.80%	3,031	0	3,031	650	3,681
71 264 Concealed Pistol Licensing	10,790	0.03%	50	0	50	11	61
74 267 Crime Victim Rights	70,412	0.20%	329	0	329	71	400
75 269 Law Library	24,557	0.07%	115	0	115	25	139
76 275 Comm on Aging	1,762,467	4.91%	8,243	0	8,243	1,768	10,010
77 276 CDBG	31,768	0.09%	149	0	149	32	180
78 277 Middleville Police Serv	283,682	0.79%	1,327	0	1,327	285	1,611
79 281 Swift & Sure Sanctions	153,578	0.43%	718	0	718	154	872
80 282 56B Sobriety Court	142,718	0.40%	667	0	667	143	811
81 283 Comm Corrections	113,235	0.32%	530	0	530	114	643
83 285 Adult Drug Court	166,510	0.46%	779	0	779	167	946
85 287 Mich Justice Training	3,812	0.01%	18	0	18	4	22
86 290 Social Welfare	6,559	0.02%	31	0	31	7	37
87 292-992 Child Care Fund	566,855	1.58%	2,651	0	2,651	569	3,220
88 292-664 CC Wrap Around	117,975	0.33%	552	0	552	118	670
89 292-665 CC Juv Drug Ct	288	0.00%	1	0	1	0	2
90 292-668 CC Juv Justice	64,674	0.18%	302	0	302	65	367
91 295 Airport Fund	540,698	1.51%	2,529	0	2,529	542	3,071
101 360 TM Bldg Auth 2012 Debt	344,338	0.96%	1,610	0	1,610	345	1,956
103 368 Thornapple Manor	1,603,924	4.47%	7,501	0	7,501	1,609	9,110
111 588 Transit Fund	1,315,351	3.66%	6,152	0	6,152	1,319	7,471
112 595 Commissary	114,092	0.32%	534	0	534	114	648
113 660 Telephone	48,823	0.14%	228	0	228	49	277
114 661 Vehicle Fund	184,111	0.51%	861	0	861	185	1,046
115 676 Worker's Comp Fund	173,659	0.48%	812	0	812	174	986
116 677 Health Ins. Fund	2,132,505	5.94%	9,973	0	9,973	2,139	12,112
117 678 Disability Fund	70,417	0.20%	329	0	329	71	400

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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
118 680 Fringe Benefit Fund	55,941	0.16%	\$262	\$0	\$262	\$56	\$318
119 681 Life Ins. Fund	57,655	0.16%	270	0	270	58	327
120 682 Retirement Fund	3,413,363	9.50%	15,963	0	15,963	3,423	19,387
121 683 Dental/Optical	73,029	0.20%	342	0	342	73	415
122 684 Unemployment	6,446	0.02%	30	0	30	6	37
131 Other	8,700	0.02%	41	0	41	9	49
Subtotal	35,917,366	100.00%	167,976	0	167,976	35,684	203,660
Direct Bills					0		0
Total					\$167,976		\$203,660

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	337	1.50%	\$1,685	\$0	\$1,685	\$0	\$1,685
4 101-211 Legal Counsel	59	0.26%	295	0	295	64	359
5 101-215 Clerk	438	1.94%	2,190	0	2,190	472	2,662
6 101-243 Land Information Services	294	1.30%	1,470	0	1,470	317	1,787
7 101-253 Treasurer	320	1.42%	1,600	0	1,600	345	1,945
8 101-265/266 Buildings & Grounds	1,136	5.04%	5,680	0	5,680	1,225	6,905
9 101-299 Miscellaneous	138	0.61%	690	0	690	149	839
10 101-334 Court Security	144	0.64%	720	0	720	155	875
11 101-865 Insurance	8	0.04%	40	0	40	9	49
13 637 Data Processing	203	0.90%	1,015	0	1,015	219	1,234
14 101-101 Bd of Commissioners	263	1.17%	1,315	0	1,315	284	1,599
15 101-140 Trial Court Criminal & Civil	914	4.06%	4,570	0	4,570	986	5,556
16 101-147 Jury Board	17	0.08%	85	0	85	18	103
17 101-148 Family Division	723	3.21%	3,615	0	3,615	780	4,395
18 101-151 Adult Probation	61	0.27%	305	0	305	66	371
19 101-191 Elections	34	0.15%	170	0	170	37	207
20 101-225 Equalization	337	1.50%	1,685	0	1,685	363	2,049
21 101-229 Prosecutor / Crime Victim	414	1.84%	2,070	0	2,070	446	2,517
23 101-230 Extraditions	2	0.01%	10	0	10	2	12
24 101-236 Register of Deeds	367	1.63%	1,835	0	1,835	396	2,231
25 101-254 Tax Tribunal	6	0.03%	30	0	30	6	36
26 101-257 Co-Op Extension	14	0.06%	70	0	70	15	85
27 101-275 Drain Commissioner	374	1.66%	1,870	0	1,870	403	2,273
28 101-280 Soil Conservation	1	0.00%	5	0	5	1	6
29 101-301 Sheriff's Dept	889	3.95%	4,445	0	4,445	959	5,404
30 101-317 Snowmobile Enforcement	18	0.08%	90	0	90	19	109
31 101-331 Marine Law	181	0.80%	905	0	905	195	1,100
32 101-333 Road Patrol	310	1.38%	1,550	0	1,550	334	1,884
33 101-351 Jail	1,210	5.37%	6,050	0	6,050	1,305	7,355
34 101-355 Sheriff-Animal Control	302	1.34%	1,510	0	1,510	326	1,836
35 101-400 Planning	416	1.85%	2,080	0	2,080	449	2,529
36 101-426 Emergency Management	359	1.59%	1,795	0	1,795	387	2,182
37 101-430 Animal Control	579	2.57%	2,895	0	2,895	624	3,520
38 101-441 DPW	10	0.04%	50	0	50	11	61
40 101-601 Health	4	0.02%	20	0	20	4	24
41 101-631 Substance Abuse	4	0.02%	20	0	20	4	24
42 101-648 Medical Examiners	12	0.05%	60	0	60	13	73
43 101-681 Veterans Burial	37	0.16%	185	0	185	40	225
44 101-682 Veterans Counselor	59	0.26%	295	0	295	64	359
45 101-689 Soldiers & Sailors	7	0.03%	35	0	35	8	43
46 101-999 Appropriations	47	0.21%	235	0	235	51	286
47 201 Road Commission	88	0.39%	440	0	440	95	535

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Financial Reporting / Accounting Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 205 Central Dispatch	1,008	4.47%	\$5,040	\$0	\$5,040	\$1,087	\$6,127
49 208 Charlton Park Fund	891	3.95%	4,455	0	4,455	961	5,416
50 215 Friend of the Court	393	1.74%	1,965	0	1,965	424	2,389
53 227 Animal Shelter TNR Grant 2015	9	0.04%	45	0	45	10	55
54 228 Solid Waste	117	0.52%	585	0	585	126	711
55 229 Two Seven Oh Inc TNR	21	0.09%	105	0	105	23	128
56 232 Animal Shelter Donations	14	0.06%	70	0	70	15	85
57 233 Bary Comm Resource Net	5	0.02%	25	0	25	5	30
58 236 Remonumentation Fund	215	0.95%	1,075	0	1,075	232	1,307
61 248 Building Rehab Fund	46	0.20%	230	0	230	50	280
62 249 Capital Replacement	11	0.05%	55	0	55	12	67
63 250 Park & Rec Fund	238	1.06%	1,190	0	1,190	257	1,447
64 252 Co Agriculture Preserve	5	0.02%	25	0	25	5	30
65 253 Master Land Use Prog	1	0.00%	5	0	5	1	6
66 255 EDC	3	0.01%	15	0	15	3	18
67 256 ROD Automation	81	0.36%	405	0	405	87	492
68 259 Local Corr Officer	8	0.04%	40	0	40	9	49
69 260 Victims Services	4	0.02%	20	0	20	4	24
70 261 Indigent Defense	517	2.29%	2,585	0	2,585	558	3,143
71 264 Concealed Pistol Licensing	115	0.51%	575	0	575	124	699
74 267 Crime Victim Rights	250	1.11%	1,250	0	1,250	270	1,520
75 269 Law Library	70	0.31%	350	0	350	75	426
76 275 Comm on Aging	1,218	5.41%	6,090	0	6,090	1,313	7,404
77 276 CDBG	38	0.17%	190	0	190	41	231
78 277 Middleville Police Serv	314	1.39%	1,570	0	1,570	339	1,909
79 281 Swift & Sure Sanctions	374	1.66%	1,870	0	1,870	403	2,273
80 282 56B Sobriety Court	403	1.79%	2,015	0	2,015	435	2,450
81 283 Comm Corrections	334	1.48%	1,670	0	1,670	360	2,030
82 284 2021 ARP Act	3	0.01%	15	0	15	3	18
83 285 Adult Drug Court	404	1.79%	2,020	0	2,020	436	2,456
85 287 Mich Justice Training	13	0.06%	65	0	65	14	79
86 290 Social Welfare	13	0.06%	65	0	65	14	79
87 292-992 Child Care Fund	454	2.01%	2,270	0	2,270	490	2,760
88 292-664 CC Wrap Around	357	1.58%	1,785	0	1,785	385	2,170
89 292-665 CC Juv Drug Ct	10	0.04%	50	0	50	11	61
90 292-668 CC Juv Justice	204	0.91%	1,020	0	1,020	220	1,240
91 295 Airport Fund	252	1.12%	1,260	0	1,260	272	1,532
94 352 FOC Ren Debt Relocations	4	0.02%	20	0	20	4	24
95 354 Yankee Springs Water	3	0.01%	15	0	15	3	18
96 355 Middleville Water Debt	3	0.01%	15	0	15	3	18
97 356 Middleville Water Debt 2016	3	0.01%	15	0	15	3	18
98 357 Fawn Lake Sewer	4	0.02%	20	0	20	4	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
99 358 Yankee Spring	3	0.01%	\$15	\$0	\$15	\$3	\$18
100 359 Finkbeiner/Crain Debt	4	0.02%	20	0	20	4	24
101 360 TM Bldg Auth 2012 Debt	3	0.01%	15	0	15	3	18
102 361 Rd Comm Series '16 Debt Svc	3	0.01%	15	0	15	3	18
103 368 Thornapple Manor	11	0.05%	55	0	55	12	67
104 377 Leach & Middle Lake	3	0.01%	15	0	15	3	18
105 378 Little Thornapple 2019 Debt	16	0.07%	80	0	80	17	97
106 478 Litte Thornapple 2019 Construct	7	0.03%	35	0	35	8	43
107 506 - 511, 513 - 515 Delinquent Taxes	30	0.13%	150	0	150	32	182
108 512 Thornapple Manor Fund	80	0.36%	400	0	400	86	486
109 516 100% Tax Payment	5	0.02%	25	0	25	5	30
110 517 Foreclosure Fund	5	0.02%	25	0	25	5	30
111 588 Transit Fund	793	3.52%	3,965	0	3,965	855	4,820
112 595 Commissary	249	1.11%	1,245	0	1,245	269	1,514
113 660 Telephone	22	0.10%	110	0	110	24	134
114 661 Vehicle Fund	21	0.09%	105	0	105	23	128
115 676 Worker's Comp Fund	5	0.02%	25	0	25	5	30
116 677 Health Ins. Fund	156	0.69%	780	0	780	168	948
117 678 Disability Fund	206	0.91%	1,030	0	1,030	222	1,252
118 680 Fringe Benefit Fund	5	0.02%	25	0	25	5	30
119 681 Life Ins. Fund	17	0.08%	85	0	85	18	103
120 682 Retirement Fund	62	0.28%	310	0	310	67	377
121 683 Dental/Optical	205	0.91%	1,025	0	1,025	221	1,246
122 684 Unemployment	3	0.01%	15	0	15	3	18
125 801 Drain Fund	896	3.98%	4,480	0	4,480	966	5,446
126 804 Drain Maint	65	0.29%	325	0	325	70	395
127 843 Gun Lake Weed Assess	41	0.18%	205	0	205	44	249
128 851 Drain Debt	27	0.12%	135	0	135	29	164
131 Other	24	0.11%	120	0	120	26	146
Subtotal	22,533	100.00%	112,672	0	112,672	23,935	136,607
Direct Bills					0		0
Total					\$112,672		\$136,607

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%	\$19,961	\$0	\$19,961	\$4,240	\$24,201
Subtotal	1	100.00%	19,961	0	19,961	4,240	24,201
Direct Bills					0		0
Total					\$19,961		\$24,201

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%	\$204	\$0	\$204	\$0	\$204
5 101-215 Clerk	12	5.63%	611	0	611	132	743
6 101-243 Land Information Services	23	10.80%	1,171	0	1,171	253	1,424
7 101-253 Treasurer	3	1.41%	153	0	153	33	186
8 101-265/266 Buildings & Grounds	2	0.94%	102	0	102	22	124
10 101-334 Court Security	1	0.47%	51	0	51	11	62
14 101-101 Bd of Commissioners	1	0.47%	51	0	51	11	62
15 101-140 Trial Court Criminal & Civil	25	11.74%	1,273	0	1,273	276	1,548
17 101-148 Family Division	8	3.76%	407	0	407	88	495
20 101-225 Equalization	5	2.35%	255	0	255	55	310
22 Prosecutor DP	10	4.69%	509	0	509	110	619
24 101-236 Register of Deeds	8	3.76%	407	0	407	88	495
27 101-275 Drain Commissioner	2	0.94%	102	0	102	22	124
29 101-301 Sheriff's Dept	20	9.39%	1,018	0	1,018	220	1,239
31 101-331 Marine Law	1	0.47%	51	0	51	11	62
33 101-351 Jail	14	6.57%	713	0	713	154	867
34 101-355 Sheriff-Animal Control	1	0.47%	51	0	51	11	62
35 101-400 Planning	3	1.41%	153	0	153	33	186
37 101-430 Animal Control	3	1.41%	153	0	153	33	186
49 208 Charlton Park Fund	4	1.88%	204	0	204	44	248
51 Friend of the Court - DP	20	9.39%	1,018	0	1,018	220	1,239
53 227 Animal Shelter TNR Grant 2015	1	0.47%	51	0	51	11	62
70 261 Indigent Defense	3	1.41%	153	0	153	33	186
74 267 Crime Victim Rights	1	0.47%	51	0	51	11	62
76 275 Comm on Aging	14	6.57%	713	0	713	154	867
78 277 Middleville Police Serv	1	0.47%	51	0	51	11	62
79 281 Swift & Sure Sanctions	1	0.47%	51	0	51	11	62
80 282 56B Sobriety Court	2	0.94%	102	0	102	22	124
83 285 Adult Drug Court	3	1.41%	153	0	153	33	186
87 292-992 Child Care Fund	4	1.88%	204	0	204	44	248
88 292-664 CC Wrap Around	1	0.47%	51	0	51	11	62
90 292-668 CC Juv Justice	1	0.47%	51	0	51	11	62
111 588 Transit Fund	11	5.16%	560	0	560	121	681
Subtotal	213	100.00%	10,843	0	10,843	2,303	13,147
Direct Bills					0		0
Total					\$10,843		\$13,147

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%	\$288	\$0	\$288	\$0	\$288
5 101-215 Clerk	7.46	3.05%	877	0	877	188	1,065
6 101-243 Land Information Services	4.00	1.64%	470	0	470	101	571
7 101-253 Treasurer	3.00	1.23%	353	0	353	76	428
8 101-265/266 Buildings & Grounds	5.88	2.41%	691	0	691	148	840
10 101-334 Court Security	4.41	1.80%	518	0	518	111	630
14 101-101 Bd of Commissioners	4.03	1.65%	474	0	474	102	575
15 101-140 Trial Court Criminal & Civil	15.69	6.42%	1,844	0	1,844	396	2,240
17 101-148 Family Division	6.59	2.70%	775	0	775	166	941
20 101-225 Equalization	2.68	1.10%	315	0	315	68	383
21 101-229 Prosecutor / Crime Victim	8.00	3.27%	940	0	940	202	1,142
24 101-236 Register of Deeds	3.00	1.23%	353	0	353	76	428
27 101-275 Drain Commissioner	2.46	1.01%	289	0	289	62	351
29 101-301 Sheriff's Dept	34.64	14.17%	4,072	0	4,072	874	4,946
31 101-331 Marine Law	2.69	1.10%	316	0	316	68	384
32 101-333 Road Patrol	1.00	0.41%	118	0	118	25	143
33 101-351 Jail	24.23	9.91%	2,848	0	2,848	611	3,460
34 101-355 Sheriff-Animal Control	1.00	0.41%	118	0	118	25	143
35 101-400 Planning	3.00	1.23%	353	0	353	76	428
36 101-426 Emergency Management	1.00	0.41%	118	0	118	25	143
37 101-430 Animal Control	3.14	1.28%	369	0	369	79	448
48 205 Central Dispatch	19.27	7.88%	2,265	0	2,265	486	2,751
49 208 Charlton Park Fund	5.40	2.21%	635	0	635	136	771
50 215 Friend of the Court	14.34	5.87%	1,686	0	1,686	362	2,047
58 236 Remonumentation Fund	0.46	0.19%	54	0	54	12	66
63 250 Park & Rec Fund	0.85	0.35%	100	0	100	21	121
70 261 Indigent Defense	2.05	0.84%	241	0	241	52	293
71 264 Concealed Pistol Licensing	0.08	0.03%	9	0	9	2	11
74 267 Crime Victim Rights	1.00	0.41%	118	0	118	25	143
76 275 Comm on Aging	27.69	11.33%	3,255	0	3,255	698	3,954
78 277 Middleville Police Serv	3.00	1.23%	353	0	353	76	428
79 281 Swift & Sure Sanctions	1.55	0.63%	182	0	182	39	221
80 282 56B Sobriety Court	1.25	0.51%	147	0	147	32	178
81 283 Comm Corrections	0.65	0.27%	76	0	76	16	93
83 285 Adult Drug Court	1.55	0.63%	182	0	182	39	221
87 292-992 Child Care Fund	2.42	0.99%	284	0	284	61	346
88 292-664 CC Wrap Around	1.18	0.48%	139	0	139	30	168
89 292-665 CC Juv Drug Ct	0.16	0.07%	19	0	19	4	23
90 292-668 CC Juv Justice	1.00	0.41%	118	0	118	25	143
111 588 Transit Fund	20.23	8.27%	2,378	0	2,378	510	2,888

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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
Subtotal	244.48	100.00%	28,740	0	28,740	6,105	34,846
Direct Bills					0		0
Total					\$28,740		\$34,846

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	\$1,583	\$1,685	\$0	\$204	\$288	\$3,759
4 101-211 Legal Counsel	477	359	0	0	0	836
5 101-215 Clerk	3,593	2,662	0	743	1,065	8,063
6 101-243 Land Information Services	2,496	1,787	0	1,424	571	6,279
7 101-253 Treasurer	1,433	1,945	0	186	428	3,992
8 101-265/266 Buildings & Grounds	4,114	6,905	0	124	840	11,983
9 101-299 Miscellaneous	2,162	839	0	0	0	3,001
10 101-334 Court Security	619	875	0	62	630	2,186
11 101-865 Insurance	2,409	49	24,201	0	0	26,659
13 637 Data Processing	1,224	1,234	0	0	0	2,458
14 101-101 Bd of Commissioners	1,170	1,599	0	62	575	3,406
15 101-140 Trial Court Criminal & Civil	7,877	5,556	0	1,548	2,240	17,221
16 101-147 Jury Board	18	103	0	0	0	121
17 101-148 Family Division	4,766	4,395	0	495	941	10,597
18 101-151 Adult Probation	51	371	0	0	0	421
19 101-191 Elections	124	207	0	0	0	331
20 101-225 Equalization	1,507	2,049	0	310	383	4,248
21 101-229 Prosecutor / Crime Victim	5,059	2,517	0	0	1,142	8,718
22 Prosecutor DP	0	0	0	619	0	619
23 101-230 Extraditions	28	12	0	0	0	40
24 101-236 Register of Deeds	1,561	2,231	0	495	428	4,716
25 101-254 Tax Tribunal	22	36	0	0	0	58
26 101-257 Co-Op Extension	705	85	0	0	0	790
27 101-275 Drain Commissioner	1,322	2,273	0	124	351	4,071
28 101-280 Soil Conservation	185	6	0	0	0	191
29 101-301 Sheriff's Dept	18,850	5,404	0	1,239	4,946	30,439
30 101-317 Snowmobile Enforcement	7	109	0	0	0	117
31 101-331 Marine Law	567	1,100	0	62	384	2,113
32 101-333 Road Patrol	644	1,884	0	0	143	2,671
33 101-351 Jail	14,443	7,355	0	867	3,460	26,125
34 101-355 Sheriff-Animal Control	539	1,836	0	62	143	2,579
35 101-400 Planning	1,683	2,529	0	186	428	4,826
36 101-426 Emergency Management	923	2,182	0	0	143	3,248
37 101-430 Animal Control	1,573	3,520	0	186	448	5,726
38 101-441 DPW	1,149	61	0	0	0	1,210
40 101-601 Health	2,594	24	0	0	0	2,619
41 101-631 Substance Abuse	453	24	0	0	0	477
42 101-648 Medical Examiners	881	73	0	0	0	954
43 101-681 Veterans Burial	167	225	0	0	0	392
44 101-682 Veterans Counselor	222	359	0	0	0	580
45 101-689 Soldiers & Sailors	65	43	0	0	0	108

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Allocation Summary

Dept:3 101-175 Administration

Department	County Coordination	Financial Reporting / Accounting	Risk Management	Computer Operations	Personnel Management	Total
46 101-999 Appropriations	\$0	\$286	\$0	\$0	\$0	\$286
47 201 Road Commission	0	535	0	0	0	535
48 205 Central Dispatch	13,624	6,127	0	0	2,751	22,502
49 208 Charlton Park Fund	3,823	5,416	0	248	771	10,258
50 215 Friend of the Court	7,045	2,389	0	0	2,047	11,481
51 Friend of the Court - DP	0	0	0	1,239	0	1,239
53 227 Animal Shelter TNR Grant 2015	17	55	0	62	0	133
54 228 Solid Waste	380	711	0	0	0	1,091
55 229 Two Seven Oh Inc TNR	144	128	0	0	0	272
56 232 Animal Shelter Donations	97	85	0	0	0	182
57 233 Barry Comm Resource Net	11	30	0	0	0	41
58 236 Remonumentation Fund	401	1,307	0	0	66	1,774
61 248 Building Rehab Fund	5,167	280	0	0	0	5,447
62 249 Capital Replacement	824	67	0	0	0	890
63 250 Park & Rec Fund	346	1,447	0	0	121	1,914
64 252 Co Agriculture Preserve	18	30	0	0	0	48
65 253 Master Land Use Prog	0	6	0	0	0	6
66 255 EDC	884	18	0	0	0	902
67 256 ROD Automation	296	492	0	0	0	788
68 259 Local Corr Officer	34	49	0	0	0	83
69 260 Victims Services	2	24	0	0	0	26
70 261 Indigent Defense	3,681	3,143	0	186	293	7,302
71 264 Concealed Pistol Licensing	61	699	0	0	11	772
74 267 Crime Victim Rights	400	1,520	0	62	143	2,124
75 269 Law Library	139	426	0	0	0	565
76 275 Comm on Aging	10,010	7,404	0	867	3,954	22,235
77 276 CDBG	180	231	0	0	0	411
78 277 Middleville Police Serv	1,611	1,909	0	62	428	4,010
79 281 Swift & Sure Sanctions	872	2,273	0	62	221	3,429
80 282 56B Sobriety Court	811	2,450	0	124	178	3,563
81 283 Comm Corrections	643	2,030	0	0	93	2,766
82 284 2021 ARP Act	0	18	0	0	0	18
83 285 Adult Drug Court	946	2,456	0	186	221	3,809
85 287 Mich Justice Training	22	79	0	0	0	101
86 290 Social Welfare	37	79	0	0	0	116
87 292-992 Child Care Fund	3,220	2,760	0	248	346	6,573
88 292-664 CC Wrap Around	670	2,170	0	62	168	3,071
89 292-665 CC Juv Drug Ct	2	61	0	0	23	85
90 292-668 CC Juv Justice	367	1,240	0	62	143	1,812
91 295 Airport Fund	3,071	1,532	0	0	0	4,603
94 352 FOC Ren Debt Relocations	0	24	0	0	0	24

Barry County, Michigan
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Allocation Summary

Dept:3 101-175 Administration

Department	County Coordination	Financial Reporting / Accounting	Risk Management	Computer Operations	Personnel Management	Total
95 354 Yankee Springs Water	\$0	\$18	\$0	\$0	\$0	\$18
96 355 Middleville Water Debt	0	18	0	0	0	18
97 356 Middleville Water Debt 2016	0	18	0	0	0	18
98 357 Fawn Lake Sewer	0	24	0	0	0	24
99 358 Yankee Spring	0	18	0	0	0	18
100 359 Finkbeiner/Crain Debt	0	24	0	0	0	24
101 360 TM Bldg Auth 2012 Debt	1,956	18	0	0	0	1,974
102 361 Rd Comm Series '16 Debt Svc	0	18	0	0	0	18
103 368 Thornapple Manor	9,110	67	0	0	0	9,177
104 377 Leach & Middle Lake	0	18	0	0	0	18
105 378 Little Thornapple 2019 Debt	0	97	0	0	0	97
106 478 Litte Thornapple 2019 Construct	0	43	0	0	0	43
107 506 - 511, 513 - 515 Delinquent Taxes	0	182	0	0	0	182
108 512 Thornapple Manor Fund	0	486	0	0	0	486
109 516 100% Tax Payment	0	30	0	0	0	30
110 517 Foreclosure Fund	0	30	0	0	0	30
111 588 Transit Fund	7,471	4,820	0	681	2,888	15,861
112 595 Commissary	648	1,514	0	0	0	2,162
113 660 Telephone	277	134	0	0	0	411
114 661 Vehicle Fund	1,046	128	0	0	0	1,173
115 676 Worker's Comp Fund	986	30	0	0	0	1,017
116 677 Health Ins. Fund	12,112	948	0	0	0	13,060
117 678 Disability Fund	400	1,252	0	0	0	1,652
118 680 Fringe Benefit Fund	318	30	0	0	0	348
119 681 Life Ins. Fund	327	103	0	0	0	431
120 682 Retirement Fund	19,387	377	0	0	0	19,764
121 683 Dental/Optical	415	1,246	0	0	0	1,661
122 684 Unemployment	37	18	0	0	0	55
125 801 Drain Fund	0	5,446	0	0	0	5,446
126 804 Drain Maint	0	395	0	0	0	395
127 843 Gun Lake Weed Assess	0	249	0	0	0	249
128 851 Drain Debt	0	164	0	0	0	164
131 Other	49	146	0	0	0	195
Total	\$203,660	\$136,607	\$24,201	\$13,147	\$34,846	\$412,460

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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
Personnel Costs					
Salaries	S	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
Services & Supplies Cost					
806-100 Other Legal Fees	P	54,816	0	0	54,816
806-110 Labor Counsel	P	29,685	0	29,685	0
Audit adjustment	P	(479)	(479)	0	0
Subtotal - Services & Supplies		84,021	(479)	29,685	54,816
Department Cost Total		84,021	(479)	29,685	54,816
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		84,021	(479)	29,685	54,816
General Admin Distribution			479	(168)	(311)
Grand Total		\$84,021		\$29,516	\$54,505

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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	\$393	\$84	\$168	\$310
3 Financial Reporting / Accounting	295	64	126	233
Subtotal - 101-175 Administration	688	148	294	542
5 Accounting	0	79	28	51
Subtotal - 101-215 Clerk	0	79	28	51
7 General Fund Revenues	0	360	126	233
Subtotal - 101-253 Treasurer	0	360	126	233
9 Audit	0	63	22	41
9 Cost Plan	0	314	110	204
9 Accounting	0	76	27	49
Subtotal - 101-299 Miscellaneous	0	453	159	294
11 General Liability	0	68	24	44
Subtotal - 101-865 Insurance	0	68	24	44
Total Incoming	688	1,108	631	1,165
C. Total Allocated		\$85,816	\$30,147	\$55,669
			35.13%	64.87%

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

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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	4.03%	\$1,200	\$0	\$1,200	\$16	\$1,216
6 101-243 Land Information Services	4	3.23%	960	0	960	13	972
7 101-253 Treasurer	2	1.61%	480	0	480	6	486
8 101-265/266 Buildings & Grounds	3	2.42%	720	0	720	9	729
15 101-140 Trial Court Criminal & Civil	10	8.06%	2,400	0	2,400	31	2,431
17 101-148 Family Division	8	6.45%	1,920	0	1,920	25	1,945
20 101-225 Equalization	3	2.42%	720	0	720	9	729
21 101-229 Prosecutor / Crime Victim	6	4.84%	1,440	0	1,440	19	1,459
24 101-236 Register of Deeds	3	2.42%	720	0	720	9	729
27 101-275 Drain Commissioner	2	1.61%	480	0	480	6	486
29 101-301 Sheriff's Dept	30	24.19%	7,199	0	7,199	94	7,294
33 101-351 Jail	19	15.32%	4,560	0	4,560	60	4,619
35 101-400 Planning	1	0.81%	240	0	240	3	243
37 101-430 Animal Control	1	0.81%	240	0	240	3	243
48 205 Central Dispatch	9	7.26%	2,160	0	2,160	28	2,188
50 215 Friend of the Court	12	9.68%	2,880	0	2,880	38	2,917
70 261 Indigent Defense	2	1.61%	480	0	480	6	486
79 281 Swift & Sure Sanctions	4	3.23%	960	0	960	13	972
Subtotal	124	100.00%	29,758	0	29,758	389	30,147
Direct Bills					0		0
Total					\$29,758		\$30,147

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

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Specific Service Allocations

Dept:4 101-211 Legal Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	20,839.02	38.02%	\$20,890	\$0	\$20,890	\$0	\$20,890
8 101-265/266 Buildings & Grounds	6,076.00	11.08%	6,091	0	6,091	128	6,219
27 101-275 Drain Commissioner	5,271.50	9.62%	5,285	0	5,285	111	5,396
35 101-400 Planning	3,717.00	6.78%	3,726	0	3,726	79	3,805
131 Other	18,912.21	34.50%	18,959	0	18,959	400	19,359
Subtotal	54,815.73	100.00%	54,951	0	54,951	718	55,669
Direct Bills					0		0
Total					\$54,951		\$55,669

Basis Units: Dollar Value of Legal Services by Dept

Source: Invoice Detail

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Allocation Summary

Dept:4 101-211 Legal Counsel

Department	Labor Counsel	Specific Service	Total
3 101-175 Administration	\$0	\$20,890	\$20,890
5 101-215 Clerk	1,216	0	1,216
6 101-243 Land Information Services	972	0	972
7 101-253 Treasurer	486	0	486
8 101-265/266 Buildings & Grounds	729	6,219	6,949
15 101-140 Trial Court Criminal & Civil	2,431	0	2,431
17 101-148 Family Division	1,945	0	1,945
20 101-225 Equalization	729	0	729
21 101-229 Prosecutor / Crime Victim	1,459	0	1,459
24 101-236 Register of Deeds	729	0	729
27 101-275 Drain Commissioner	486	5,396	5,882
29 101-301 Sheriff's Dept	7,294	0	7,294
33 101-351 Jail	4,619	0	4,619
35 101-400 Planning	243	3,805	4,048
37 101-430 Animal Control	243	0	243
48 205 Central Dispatch	2,188	0	2,188
50 215 Friend of the Court	2,917	0	2,917
70 261 Indigent Defense	486	0	486
79 281 Swift & Sure Sanctions	972	0	972
131 Other	0	19,359	19,359
Total	\$30,147	\$55,669	\$85,816

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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 Conveyancers, Plat board, Election Commission, and Jury Commission.
- **Member of the Apportionment Commission**

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

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

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

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

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

Barry County, Michigan
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CY 2021
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A. Department Costs

Dept:5 101-215 Clerk

Description		Amount	General Admin	Payroll / Fringe	Accounting	Gen. Govt
Personnel Costs						
Salaries	S1	339,219	33,718	42,945	14,315	248,241
<i>Salary % Split</i>			<i>9.94%</i>	<i>12.66%</i>	<i>4.22%</i>	<i>73.18%</i>
Benefits	S	184,925	18,382	23,411	7,804	135,328
Subtotal - Personnel Costs		524,144	52,100	66,357	22,119	383,568
Services & Supplies Cost						
727-000 Office Supplies	S	12,334	1,226	1,561	520	9,026
729-000 Postage	S	7,589	754	961	320	5,554
807-000 Dues-Subscriptions	S	350	35	44	15	256
816-000 Contractual Service	S	600	60	76	25	439
851-000 Telephone & Fax	S	2,304	229	292	97	1,686
861-000 Travel	S	149	15	19	6	109
934-000 Office Equipment Repairs & M S	S	547	54	69	23	401
957-000 Employee Training	S	100	10	13	4	73
964-000 Refunds	P	30	0	0	0	30
966-000 Software Maintenance	S	84,378	8,387	10,682	3,561	61,748
Subtotal - Services & Supplies		108,382	10,770	13,717	4,572	79,322
Department Cost Total		632,526	62,870	80,074	26,691	462,891
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		632,526	62,870	80,074	26,691	462,891
General Admin Distribution			(62,870)	8,838	2,946	51,086
Grand Total		\$632,526		\$88,912	\$29,637	\$513,977
						not allocated

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B. Incoming Costs - (Default Spread Salary%)

Dept:5 101-215 Clerk

Department	First Incoming	Second Incoming	Payroll / Fringe	Accounting	Gen. Govt
1 Courthouse	\$3,139	\$14	\$443	\$148	\$2,562
Subtotal - Building Depreciation	3,139	14	443	148	2,562
2 Dept. Specific Equip.	3,017	34	429	143	2,479
Subtotal - Equipment Depreciation	3,017	34	429	143	2,479
3 County Coordination	2,958	634	505	168	2,919
3 Financial Reporting / Accounting	2,190	472	374	125	2,163
3 Computer Operations	611	132	104	35	604
3 Personnel Management	877	188	150	50	866
Subtotal - 101-175 Administration	6,636	1,427	1,133	378	6,552
4 Labor Counsel	1,200	16	171	57	988
Subtotal - 101-211 Legal Counsel	1,200	16	171	57	988
5 Payroll / Fringe	0	2,773	390	130	2,253
5 Accounting	0	589	83	28	478
Subtotal - 101-215 Clerk	0	3,362	473	158	2,732
6 Data Processing Support	0	20,121	2,829	943	16,350
Subtotal - 101-243 Land Information S	0	20,121	2,829	943	16,350
7 General Fund Revenues	0	2,670	375	125	2,169
Subtotal - 101-253 Treasurer	0	2,670	375	125	2,169
8 Courthouse	0	26,306	3,698	1,233	21,375
Subtotal - 101-265/266 Buildings & Grc	0	26,306	3,698	1,233	21,375
9 Copier Service Leases & Maint	0	1,288	181	60	1,047
9 Audit	0	471	66	22	383
9 Cost Plan	0	472	66	22	383
9 Accounting	0	562	79	26	457
9 Human Resource Admin	0	367	52	17	298
9 OPEB Valuation	0	286	40	13	232
Subtotal - 101-299 Miscellaneous	0	3,446	484	161	2,800
10 Courthouse Security	0	8,596	1,208	403	6,985

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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	\$8,596	\$1,208	\$403	\$6,985
11 General Liability	0	511	72	24	416
11 Public Officials	0	1,994	280	93	1,620
11 Employee Benefits	0	1,590	224	75	1,292
11 Retirement Fund	0	22,494	3,162	1,054	18,278
Subtotal - 101-865 Insurance	0	26,590	3,738	1,246	21,606
12 Courthouse	0	1,663	234	78	1,351
Subtotal - 101-865-1 Property Insuranc	0	1,663	234	78	1,351
13 Computer Services	0	13,100	1,842	614	10,645
13 Dept Specific Equipment	0	978	137	46	795
Subtotal - 637 Data Processing	0	14,078	1,979	660	11,440
Total Incoming	13,991	108,323	17,194	5,731	99,389
C. Total Allocated		\$754,841	\$106,106	\$35,369	\$613,366
			14.06%	4.69%	81.26%

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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%	\$911	\$0	\$911	\$0	\$911
5 101-215 Clerk	7.46	3.05%	2,773	0	2,773	0	2,773
6 101-243 Land Information Services	4.00	1.64%	1,487	0	1,487	260	1,747
7 101-253 Treasurer	3.00	1.23%	1,115	0	1,115	195	1,310
8 101-265/266 Buildings & Grounds	5.88	2.41%	2,186	0	2,186	382	2,567
10 101-334 Court Security	4.41	1.80%	1,639	0	1,639	286	1,926
14 101-101 Bd of Commissioners	4.03	1.65%	1,498	0	1,498	262	1,760
15 101-140 Trial Court Criminal & Civil	15.69	6.42%	5,832	0	5,832	1,019	6,851
17 101-148 Family Division	6.59	2.70%	2,450	0	2,450	428	2,877
20 101-225 Equalization	2.68	1.10%	996	0	996	174	1,170
21 101-229 Prosecutor / Crime Victim	8.00	3.27%	2,974	0	2,974	519	3,493
24 101-236 Register of Deeds	3.00	1.23%	1,115	0	1,115	195	1,310
27 101-275 Drain Commissioner	2.46	1.01%	914	0	914	160	1,074
29 101-301 Sheriff's Dept	34.64	14.17%	12,876	0	12,876	2,249	15,125
31 101-331 Marine Law	2.69	1.10%	1,000	0	1,000	175	1,175
32 101-333 Road Patrol	1.00	0.41%	372	0	372	65	437
33 101-351 Jail	24.23	9.91%	9,007	0	9,007	1,573	10,580
34 101-355 Sheriff-Animal Control	1.00	0.41%	372	0	372	65	437
35 101-400 Planning	3.00	1.23%	1,115	0	1,115	195	1,310
36 101-426 Emergency Management	1.00	0.41%	372	0	372	65	437
37 101-430 Animal Control	3.14	1.28%	1,167	0	1,167	204	1,371
48 205 Central Dispatch	19.27	7.88%	7,163	0	7,163	1,251	8,414
49 208 Charlton Park Fund	5.40	2.21%	2,007	0	2,007	351	2,358
50 215 Friend of the Court	14.34	5.87%	5,330	0	5,330	931	6,261
58 236 Remonumentation Fund	0.46	0.19%	171	0	171	30	201
63 250 Park & Rec Fund	0.85	0.35%	316	0	316	55	371
70 261 Indigent Defense	2.05	0.84%	762	0	762	133	895
71 264 Concealed Pistol Licensing	0.08	0.03%	30	0	30	5	35
74 267 Crime Victim Rights	1.00	0.41%	372	0	372	65	437
76 275 Comm on Aging	27.69	11.33%	10,293	0	10,293	1,798	12,091
78 277 Middleville Police Serv	3.00	1.23%	1,115	0	1,115	195	1,310
79 281 Swift & Sure Sanctions	1.55	0.63%	576	0	576	101	677
80 282 56B Sobriety Court	1.25	0.51%	465	0	465	81	546
81 283 Comm Corrections	0.65	0.27%	242	0	242	42	284
83 285 Adult Drug Court	1.55	0.63%	576	0	576	101	677
87 292-992 Child Care Fund	2.42	0.99%	900	0	900	157	1,057
88 292-664 CC Wrap Around	1.18	0.48%	439	0	439	77	515
89 292-665 CC Juv Drug Ct	0.16	0.07%	59	0	59	10	70
90 292-668 CC Juv Justice	1.00	0.41%	372	0	372	65	437
111 588 Transit Fund	20.23	8.27%	7,520	0	7,520	1,313	8,833

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Payroll / Fringe Allocations

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	244.48	100.00%	90,879	0	90,879	15,227	106,106
Direct Bills					0		0
Total					\$90,879		\$106,106

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

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Accounting Allocations

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	337	1.50%	\$453	\$0	\$453	\$0	\$453
4 101-211 Legal Counsel	59	0.26%	79	0	79	0	79
5 101-215 Clerk	438	1.94%	589	0	589	0	589
6 101-243 Land Information Services	294	1.30%	395	0	395	69	464
7 101-253 Treasurer	320	1.42%	430	0	430	75	505
8 101-265/266 Buildings & Grounds	1,136	5.04%	1,527	0	1,527	266	1,793
9 101-299 Miscellaneous	138	0.61%	186	0	186	32	218
10 101-334 Court Security	144	0.64%	194	0	194	34	227
11 101-865 Insurance	8	0.04%	11	0	11	2	13
13 637 Data Processing	203	0.90%	273	0	273	47	320
14 101-101 Bd of Commissioners	263	1.17%	354	0	354	62	415
15 101-140 Trial Court Criminal & Civil	914	4.06%	1,229	0	1,229	214	1,443
16 101-147 Jury Board	17	0.08%	23	0	23	4	27
17 101-148 Family Division	723	3.21%	972	0	972	169	1,141
18 101-151 Adult Probation	61	0.27%	82	0	82	14	96
19 101-191 Elections	34	0.15%	46	0	46	8	54
20 101-225 Equalization	337	1.50%	453	0	453	79	532
21 101-229 Prosecutor / Crime Victim	414	1.84%	557	0	557	97	653
23 101-230 Extraditions	2	0.01%	3	0	3	0	3
24 101-236 Register of Deeds	367	1.63%	493	0	493	86	579
25 101-254 Tax Tribunal	6	0.03%	8	0	8	1	9
26 101-257 Co-Op Extension	14	0.06%	19	0	19	3	22
27 101-275 Drain Commissioner	374	1.66%	503	0	503	87	590
28 101-280 Soil Conservation	1	0.00%	1	0	1	0	2
29 101-301 Sheriff's Dept	889	3.95%	1,195	0	1,195	208	1,403
30 101-317 Snowmobile Enforcement	18	0.08%	24	0	24	4	28
31 101-331 Marine Law	181	0.80%	243	0	243	42	286
32 101-333 Road Patrol	310	1.38%	417	0	417	73	489
33 101-351 Jail	1,210	5.37%	1,627	0	1,627	283	1,910
34 101-355 Sheriff-Animal Control	302	1.34%	406	0	406	71	477
35 101-400 Planning	416	1.85%	559	0	559	97	657
36 101-426 Emergency Management	359	1.59%	483	0	483	84	567
37 101-430 Animal Control	579	2.57%	778	0	778	135	914
38 101-441 DPW	10	0.04%	13	0	13	2	16
40 101-601 Health	4	0.02%	5	0	5	1	6
41 101-631 Substance Abuse	4	0.02%	5	0	5	1	6
42 101-648 Medical Examiners	12	0.05%	16	0	16	3	19
43 101-681 Veterans Burial	37	0.16%	50	0	50	9	58
44 101-682 Veterans Counselor	59	0.26%	79	0	79	14	93
45 101-689 Soldiers & Sailors	7	0.03%	9	0	9	2	11
46 101-999 Appropriations	47	0.21%	63	0	63	11	74
47 201 Road Commission	88	0.39%	118	0	118	21	139

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Accounting Allocations

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 205 Central Dispatch	1,008	4.47%	\$1,355	\$0	\$1,355	\$236	\$1,591
49 208 Charlton Park Fund	891	3.95%	1,198	0	1,198	208	1,406
50 215 Friend of the Court	393	1.74%	528	0	528	92	620
53 227 Animal Shelter TNR Grant 2015	9	0.04%	12	0	12	2	14
54 228 Solid Waste	117	0.52%	157	0	157	27	185
55 229 Two Seven Oh Inc TNR	21	0.09%	28	0	28	5	33
56 232 Animal Shelter Donations	14	0.06%	19	0	19	3	22
57 233 Bary Comm Resource Net	5	0.02%	7	0	7	1	8
58 236 Remonumentation Fund	215	0.95%	289	0	289	50	339
61 248 Building Rehab Fund	46	0.20%	62	0	62	11	73
62 249 Capital Replacement	11	0.05%	15	0	15	3	17
63 250 Park & Rec Fund	238	1.06%	320	0	320	56	376
64 252 Co Agriculture Preserve	5	0.02%	7	0	7	1	8
65 253 Master Land Use Prog	1	0.00%	1	0	1	0	2
66 255 EDC	3	0.01%	4	0	4	1	5
67 256 ROD Automation	81	0.36%	109	0	109	19	128
68 259 Local Corr Officer	8	0.04%	11	0	11	2	13
69 260 Victims Services	4	0.02%	5	0	5	1	6
70 261 Indigent Defense	517	2.29%	695	0	695	121	816
71 264 Concealed Pistol Licensing	115	0.51%	155	0	155	27	182
74 267 Crime Victim Rights	250	1.11%	336	0	336	58	395
75 269 Law Library	70	0.31%	94	0	94	16	110
76 275 Comm on Aging	1,218	5.41%	1,637	0	1,637	285	1,922
77 276 CDBG	38	0.17%	51	0	51	9	60
78 277 Middleville Police Serv	314	1.39%	422	0	422	73	496
79 281 Swift & Sure Sanctions	374	1.66%	503	0	503	87	590
80 282 56B Sobriety Court	403	1.79%	542	0	542	94	636
81 283 Comm Corrections	334	1.48%	449	0	449	78	527
82 284 2021 ARP Act	3	0.01%	4	0	4	1	5
83 285 Adult Drug Court	404	1.79%	543	0	543	95	638
85 287 Mich Justice Training	13	0.06%	17	0	17	3	21
86 290 Social Welfare	13	0.06%	17	0	17	3	21
87 292-992 Child Care Fund	454	2.01%	610	0	610	106	717
88 292-664 CC Wrap Around	357	1.58%	480	0	480	84	563
89 292-665 CC Juv Drug Ct	10	0.04%	13	0	13	2	16
90 292-668 CC Juv Justice	204	0.91%	274	0	274	48	322
91 295 Airport Fund	252	1.12%	339	0	339	59	398
94 352 FOC Ren Debt Relocations	4	0.02%	5	0	5	1	6
95 354 Yankee Springs Water	3	0.01%	4	0	4	1	5
96 355 Middleville Water Debt	3	0.01%	4	0	4	1	5
97 356 Middleville Water Debt 2016	3	0.01%	4	0	4	1	5
98 357 Fawn Lake Sewer	4	0.02%	5	0	5	1	6

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Accounting Allocations

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
99 358 Yankee Spring	3	0.01%	\$4	\$0	\$4	\$1	\$5
100 359 Finkbeiner/Crain Debt	4	0.02%	5	0	5	1	6
101 360 TM Bldg Auth 2012 Debt	3	0.01%	4	0	4	1	5
102 361 Rd Comm Series '16 Debt Svc	3	0.01%	4	0	4	1	5
103 368 Thornapple Manor	11	0.05%	15	0	15	3	17
104 377 Leach & Middle Lake	3	0.01%	4	0	4	1	5
105 378 Little Thornapple 2019 Debt	16	0.07%	22	0	22	4	25
106 478 Litte Thornapple 2019 Construct	7	0.03%	9	0	9	2	11
107 506 - 511, 513 - 515 Delinquent Taxes	30	0.13%	40	0	40	7	47
108 512 Thornapple Manor Fund	80	0.36%	108	0	108	19	126
109 516 100% Tax Payment	5	0.02%	7	0	7	1	8
110 517 Foreclosure Fund	5	0.02%	7	0	7	1	8
111 588 Transit Fund	793	3.52%	1,066	0	1,066	185	1,252
112 595 Commissary	249	1.11%	335	0	335	58	393
113 660 Telephone	22	0.10%	30	0	30	5	35
114 661 Vehicle Fund	21	0.09%	28	0	28	5	33
115 676 Worker's Comp Fund	5	0.02%	7	0	7	1	8
116 677 Health Ins. Fund	156	0.69%	210	0	210	36	246
117 678 Disability Fund	206	0.91%	277	0	277	48	325
118 680 Fringe Benefit Fund	5	0.02%	7	0	7	1	8
119 681 Life Ins. Fund	17	0.08%	23	0	23	4	27
120 682 Retirement Fund	62	0.28%	83	0	83	15	98
121 683 Dental/Optical	205	0.91%	276	0	276	48	324
122 684 Unemployment	3	0.01%	4	0	4	1	5
125 801 Drain Fund	896	3.98%	1,205	0	1,205	210	1,414
126 804 Drain Maint	65	0.29%	87	0	87	15	103
127 843 Gun Lake Weed Assess	41	0.18%	55	0	55	10	65
128 851 Drain Debt	27	0.12%	36	0	36	6	43
131 Other	24	0.11%	32	0	32	6	38
Subtotal	22,533	100.00%	30,293	0	30,293	5,076	35,369
Direct Bills					0		0
Total					\$30,293		\$35,369

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	\$911	\$453	\$0	\$1,364
4 101-211 Legal Counsel	0	79	0	79
5 101-215 Clerk	2,773	589	0	3,362
6 101-243 Land Information Services	1,747	464	0	2,211
7 101-253 Treasurer	1,310	505	0	1,815
8 101-265/266 Buildings & Grounds	2,567	1,793	0	4,360
9 101-299 Miscellaneous	0	218	0	218
10 101-334 Court Security	1,926	227	0	2,153
11 101-865 Insurance	0	13	0	13
13 637 Data Processing	0	320	0	320
14 101-101 Bd of Commissioners	1,760	415	0	2,175
15 101-140 Trial Court Criminal & Civil	6,851	1,443	0	8,293
16 101-147 Jury Board	0	27	0	27
17 101-148 Family Division	2,877	1,141	0	4,019
18 101-151 Adult Probation	0	96	0	96
19 101-191 Elections	0	54	0	54
20 101-225 Equalization	1,170	532	0	1,702
21 101-229 Prosecutor / Crime Victim	3,493	653	0	4,147
23 101-230 Extraditions	0	3	0	3
24 101-236 Register of Deeds	1,310	579	0	1,889
25 101-254 Tax Tribunal	0	9	0	9
26 101-257 Co-Op Extension	0	22	0	22
27 101-275 Drain Commissioner	1,074	590	0	1,664
28 101-280 Soil Conservation	0	2	0	2
29 101-301 Sheriff's Dept	15,125	1,403	0	16,528
30 101-317 Snowmobile Enforcement	0	28	0	28
31 101-331 Marine Law	1,175	286	0	1,460
32 101-333 Road Patrol	437	489	0	926
33 101-351 Jail	10,580	1,910	0	12,489
34 101-355 Sheriff-Animal Control	437	477	0	913
35 101-400 Planning	1,310	657	0	1,966
36 101-426 Emergency Management	437	567	0	1,003
37 101-430 Animal Control	1,371	914	0	2,285
38 101-441 DPW	0	16	0	16
40 101-601 Health	0	6	0	6
41 101-631 Substance Abuse	0	6	0	6
42 101-648 Medical Examiners	0	19	0	19
43 101-681 Veterans Burial	0	58	0	58
44 101-682 Veterans Counselor	0	93	0	93
45 101-689 Soldiers & Sailors	0	11	0	11
46 101-999 Appropriations	0	74	0	74

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Allocation Summary

Dept:5 101-215 Clerk

Department	Payroll / Fringe	Accounting	Gen. Govt	Total
47 201 Road Commission	\$0	\$139	\$0	\$139
48 205 Central Dispatch	8,414	1,591	0	10,005
49 208 Charlton Park Fund	2,358	1,406	0	3,764
50 215 Friend of the Court	6,261	620	0	6,882
53 227 Animal Shelter TNR Grant 2015	0	14	0	14
54 228 Solid Waste	0	185	0	185
55 229 Two Seven Oh Inc TNR	0	33	0	33
56 232 Animal Shelter Donations	0	22	0	22
57 233 Barry Comm Resource Net	0	8	0	8
58 236 Remonumentation Fund	201	339	0	540
61 248 Building Rehab Fund	0	73	0	73
62 249 Capital Replacement	0	17	0	17
63 250 Park & Rec Fund	371	376	0	747
64 252 Co Agriculture Preserve	0	8	0	8
65 253 Master Land Use Prog	0	2	0	2
66 255 EDC	0	5	0	5
67 256 ROD Automation	0	128	0	128
68 259 Local Corr Officer	0	13	0	13
69 260 Victims Services	0	6	0	6
70 261 Indigent Defense	895	816	0	1,711
71 264 Concealed Pistol Licensing	35	182	0	216
74 267 Crime Victim Rights	437	395	0	831
75 269 Law Library	0	110	0	110
76 275 Comm on Aging	12,091	1,922	0	14,013
77 276 CDBG	0	60	0	60
78 277 Middleville Police Serv	1,310	496	0	1,805
79 281 Swift & Sure Sanctions	677	590	0	1,267
80 282 56B Sobriety Court	546	636	0	1,182
81 283 Comm Corrections	284	527	0	811
82 284 2021 ARP Act	0	5	0	5
83 285 Adult Drug Court	677	638	0	1,314
85 287 Mich Justice Training	0	21	0	21
86 290 Social Welfare	0	21	0	21
87 292-992 Child Care Fund	1,057	717	0	1,773
88 292-664 CC Wrap Around	515	563	0	1,079
89 292-665 CC Juv Drug Ct	70	16	0	86
90 292-668 CC Juv Justice	437	322	0	759
91 295 Airport Fund	0	398	0	398
94 352 FOC Ren Debt Relocations	0	6	0	6
95 354 Yankee Springs Water	0	5	0	5
96 355 Middleville Water Debt	0	5	0	5

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Allocation Summary

Dept:5 101-215 Clerk

Department	Payroll / Fringe	Accounting	Gen. Govt	Total
97 356 Middleville Water Debt 2016	\$0	\$5	\$0	\$5
98 357 Fawn Lake Sewer	0	6	0	6
99 358 Yankee Spring	0	5	0	5
100 359 Finkbeiner/Crain Debt	0	6	0	6
101 360 TM Bldg Auth 2012 Debt	0	5	0	5
102 361 Rd Comm Series '16 Debt Svc	0	5	0	5
103 368 Thornapple Manor	0	17	0	17
104 377 Leach & Middle Lake	0	5	0	5
105 378 Little Thornapple 2019 Debt	0	25	0	25
106 478 Litte Thornapple 2019 Construct	0	11	0	11
107 506 - 511, 513 - 515 Delinquent Taxes	0	47	0	47
108 512 Thornapple Manor Fund	0	126	0	126
109 516 100% Tax Payment	0	8	0	8
110 517 Foreclosure Fund	0	8	0	8
111 588 Transit Fund	8,833	1,252	0	10,085
112 595 Commissary	0	393	0	393
113 660 Telephone	0	35	0	35
114 661 Vehicle Fund	0	33	0	33
115 676 Worker's Comp Fund	0	8	0	8
116 677 Health Ins. Fund	0	246	0	246
117 678 Disability Fund	0	325	0	325
118 680 Fringe Benefit Fund	0	8	0	8
119 681 Life Ins. Fund	0	27	0	27
120 682 Retirement Fund	0	98	0	98
121 683 Dental/Optical	0	324	0	324
122 684 Unemployment	0	5	0	5
125 801 Drain Fund	0	1,414	0	1,414
126 804 Drain Maint	0	103	0	103
127 843 Gun Lake Weed Assess	0	65	0	65
128 851 Drain Debt	0	43	0	43
131 Other	0	38	0	38
Total	\$106,106	\$35,369	\$0	\$141,475

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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
Personnel Costs					
Salaries	S1	272,880	42,924	181,301	48,654
<i>Salary % Split</i>			<i>15.73%</i>	<i>66.44%</i>	<i>17.83%</i>
Benefits	S	164,213	25,831	109,103	29,279
Subtotal - Personnel Costs		437,093	68,755	290,404	77,934
Services & Supplies Cost					
727-000 Office Supplies	S	909	143	604	162
807-000 Dues & Subscriptions	S	100	16	66	18
851-000 Telephone & Fax	S	1,152	181	765	205
861-000 Travel	S	264	41	175	47
Subtotal - Services & Supplies		2,425	381	1,611	432
Department Cost Total		439,518	69,136	292,016	78,366
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		439,518	69,136	292,016	78,366
General Admin Distribution			(69,136)	54,508	14,628
Grand Total		\$439,518		\$346,524	\$92,994
				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	\$10	\$1,827	\$490
Subtotal - Building Depreciation	2,306	10	1,827	490
2 Vehicles	3,167	35	2,524	677
Subtotal - Equipment Depreciation	3,167	35	2,524	677
3 County Coordination	2,056	441	1,968	528
3 Financial Reporting / Accounting	1,470	317	1,409	378
3 Computer Operations	1,171	253	1,123	301
3 Personnel Management	470	101	450	121
Subtotal - 101-175 Administration	5,167	1,112	4,950	1,329
4 Labor Counsel	960	13	767	206
Subtotal - 101-211 Legal Counsel	960	13	767	206
5 Payroll / Fringe	1,487	260	1,377	370
5 Accounting	395	69	366	98
Subtotal - 101-215 Clerk	1,882	328	1,743	468
6 Data Processing Support	0	38,566	30,406	8,160
Subtotal - 101-243 Land Information Services	0	38,566	30,406	8,160
7 General Fund Revenues	0	1,792	1,413	379
Subtotal - 101-253 Treasurer	0	1,792	1,413	379
8 Tyden Center / Old Library	0	5,617	4,429	1,189
Subtotal - 101-265/266 Buildings & Grounds	0	5,617	4,429	1,189
9 Audit	0	327	258	69
9 Cost Plan	0	314	248	67
9 Accounting	0	378	298	80
9 Human Resource Admin	0	197	155	42
9 OPEB Valuation	0	187	147	40
Subtotal - 101-299 Miscellaneous	0	1,403	1,106	297
11 General Liability	0	355	280	75

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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	\$1,069	\$843	\$226
11 Vehicle	0	877	691	186
11 Employee Benefits	0	853	672	180
11 Retirement Fund	0	14,722	11,607	3,115
Subtotal - 101-865 Insurance	0	17,876	14,094	3,782
12 Old Library	0	162	128	34
Subtotal - 101-865-1 Property Insuranc	0	162	128	34
13 Computer Services	0	25,109	19,796	5,313
13 Tyden Center	0	13	11	3
Subtotal - 637 Data Processing	0	25,122	19,807	5,315
Total Incoming	13,482	92,038	83,193	22,326
C. Total Allocated		\$545,037	\$429,717	\$115,320
			78.84%	21.16%

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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%	\$6,707	\$0	\$6,707	\$0	\$6,707
5 101-215 Clerk	12	5.63%	20,121	0	20,121	0	20,121
6 101-243 Land Information Services	23	10.80%	38,566	0	38,566	0	38,566
7 101-253 Treasurer	3	1.41%	5,030	0	5,030	1,251	6,281
8 101-265/266 Buildings & Grounds	2	0.94%	3,354	0	3,354	834	4,188
10 101-334 Court Security	1	0.47%	1,677	0	1,677	417	2,094
14 101-101 Bd of Commissioners	1	0.47%	1,677	0	1,677	417	2,094
15 101-140 Trial Court Criminal & Civil	25	11.74%	41,919	0	41,919	10,426	52,345
17 101-148 Family Division	8	3.76%	13,414	0	13,414	3,336	16,750
20 101-225 Equalization	5	2.35%	8,384	0	8,384	2,085	10,469
22 Prosecutor DP	10	4.69%	16,768	0	16,768	4,170	20,938
24 101-236 Register of Deeds	8	3.76%	13,414	0	13,414	3,336	16,750
27 101-275 Drain Commissioner	2	0.94%	3,354	0	3,354	834	4,188
29 101-301 Sheriff's Dept	20	9.39%	33,535	0	33,535	8,341	41,876
31 101-331 Marine Law	1	0.47%	1,677	0	1,677	417	2,094
33 101-351 Jail	14	6.57%	23,475	0	23,475	5,839	29,313
34 101-355 Sheriff-Animal Control	1	0.47%	1,677	0	1,677	417	2,094
35 101-400 Planning	3	1.41%	5,030	0	5,030	1,251	6,281
37 101-430 Animal Control	3	1.41%	5,030	0	5,030	1,251	6,281
49 208 Charlton Park Fund	4	1.88%	6,707	0	6,707	1,668	8,375
51 Friend of the Court - DP	20	9.39%	33,535	0	33,535	8,341	41,876
53 227 Animal Shelter TNR Grant 2015	1	0.47%	1,677	0	1,677	417	2,094
70 261 Indigent Defense	3	1.41%	5,030	0	5,030	1,251	6,281
74 267 Crime Victim Rights	1	0.47%	1,677	0	1,677	417	2,094
76 275 Comm on Aging	14	6.57%	23,475	0	23,475	5,839	29,313
78 277 Middleville Police Serv	1	0.47%	1,677	0	1,677	417	2,094
79 281 Swift & Sure Sanctions	1	0.47%	1,677	0	1,677	417	2,094
80 282 56B Sobriety Court	2	0.94%	3,354	0	3,354	834	4,188
83 285 Adult Drug Court	3	1.41%	5,030	0	5,030	1,251	6,281
87 292-992 Child Care Fund	4	1.88%	6,707	0	6,707	1,668	8,375
88 292-664 CC Wrap Around	1	0.47%	1,677	0	1,677	417	2,094
90 292-668 CC Juv Justice	1	0.47%	1,677	0	1,677	417	2,094
111 588 Transit Fund	11	5.16%	18,445	0	18,445	4,587	23,032
Subtotal	213	100.00%	357,153	0	357,153	72,564	429,717
Direct Bills					0		0
Total					\$357,153		\$429,717

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	\$6,707	\$0	\$6,707
5 101-215 Clerk	20,121	0	20,121
6 101-243 Land Information Services	38,566	0	38,566
7 101-253 Treasurer	6,281	0	6,281
8 101-265/266 Buildings & Grounds	4,188	0	4,188
10 101-334 Court Security	2,094	0	2,094
14 101-101 Bd of Commissioners	2,094	0	2,094
15 101-140 Trial Court Criminal & Civil	52,345	0	52,345
17 101-148 Family Division	16,750	0	16,750
20 101-225 Equalization	10,469	0	10,469
22 Prosecutor DP	20,938	0	20,938
24 101-236 Register of Deeds	16,750	0	16,750
27 101-275 Drain Commissioner	4,188	0	4,188
29 101-301 Sheriff's Dept	41,876	0	41,876
31 101-331 Marine Law	2,094	0	2,094
33 101-351 Jail	29,313	0	29,313
34 101-355 Sheriff-Animal Control	2,094	0	2,094
35 101-400 Planning	6,281	0	6,281
37 101-430 Animal Control	6,281	0	6,281
49 208 Charlton Park Fund	8,375	0	8,375
51 Friend of the Court - DP	41,876	0	41,876
53 227 Animal Shelter TNR Grant 2015	2,094	0	2,094
70 261 Indigent Defense	6,281	0	6,281
74 267 Crime Victim Rights	2,094	0	2,094
76 275 Comm on Aging	29,313	0	29,313
78 277 Middleville Police Serv	2,094	0	2,094
79 281 Swift & Sure Sanctions	2,094	0	2,094
80 282 56B Sobriety Court	4,188	0	4,188
83 285 Adult Drug Court	6,281	0	6,281
87 292-992 Child Care Fund	8,375	0	8,375
88 292-664 CC Wrap Around	2,094	0	2,094
90 292-668 CC Juv Justice	2,094	0	2,094
111 588 Transit Fund	23,032	0	23,032
Total	\$429,717	\$0	\$429,717

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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 cash and revenue transactions posted for each fund.
- **General Government Receipts** - Costs associated with trust funds, delinquent tax funds, and the debt service funds are all considered general government in nature and are not allocated in this plan.

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

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101-253 COUNTY TREASURER
Nature and Extent of Service
(Continued)

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

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

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A. Department Costs

Dept:7 101-253 Treasurer

Description		Amount	General Admin	General Fund Revenues	Non-General Fund Revenues	Gen. Govt
Personnel Costs						
Salaries	S1	155,292	0	41,199	67,428	46,665
<i>Salary % Split</i>			<i>.00%</i>	<i>26.53%</i>	<i>43.42%</i>	<i>30.05%</i>
Benefits	S	86,645	0	22,987	37,621	26,037
Subtotal - Personnel Costs		241,937	0	64,186	105,049	72,702
Services & Supplies Cost						
727-000 Office Supplies	S	1,038	0	275	451	312
729-000 Postage	S	30	0	8	13	9
807-000 Dues-Subscriptions	S	200	0	53	87	60
851-000 Telephone & Fax	S	864	0	229	375	260
900-000 Advertising - Publishing	S	77	0	20	33	23
914-020 Tax Bond	P	3,041	0	0	0	3,041
966-000 Software Maintenance	S	5,091	0	1,351	2,211	1,530
618-010 Tax Certifications	S	(11,195)	0	(2,970)	(4,861)	(3,364)
618-020 Tax History Fees	S	(11)	0	(3)	(5)	(3)
618-030 Tax Search Fees	S	(546)	0	(145)	(237)	(164)
618-050 Other County Treasurer Services	S	(235)	0	(62)	(102)	(71)
Subtotal - Services & Supplies		(1,647)	0	(1,244)	(2,035)	1,632
Department Cost Total		240,291	0	62,942	103,014	74,335
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		240,291	0	62,942	103,014	74,335
General Admin Distribution			0	0	0	0
Grand Total		\$240,291		\$62,942	\$103,014	\$74,335
					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	\$1,588	\$7	\$423	\$692	\$479
1 Annex	90	0	24	39	27
Subtotal - Building Depreciation	1,677	8	447	732	506
3 County Coordination	1,180	253	380	622	431
3 Financial Reporting / Accounting	1,600	345	516	845	585
3 Computer Operations	153	33	49	81	56
3 Personnel Management	353	76	114	186	129
Subtotal - 101-175 Administration	3,285	707	1,059	1,733	1,200
4 Labor Counsel	480	6	129	211	146
Subtotal - 101-211 Legal Counsel	480	6	129	211	146
5 Payroll / Fringe	1,115	195	348	569	394
5 Accounting	430	75	134	219	152
Subtotal - 101-215 Clerk	1,545	270	482	788	545
6 Data Processing Support	5,030	1,251	1,666	2,727	1,888
Subtotal - 101-243 Land Information S	5,030	1,251	1,666	2,727	1,888
7 General Fund Revenues	0	1,950	517	847	586
Subtotal - 101-253 Treasurer	0	1,950	517	847	586
8 Courthouse	0	13,305	3,530	5,777	3,998
8 Annex	0	981	260	426	295
Subtotal - 101-265/266 Buildings & Grc	0	14,285	3,790	6,203	4,293
9 Copier Service Leases & Maint	0	576	153	250	173
9 Audit	0	188	50	82	56
9 Cost Plan	0	472	125	205	142
9 Accounting	0	411	109	178	123
9 Human Resource Admin	0	148	39	64	44
9 OPEB Valuation	0	128	34	55	38
Subtotal - 101-299 Miscellaneous	0	1,922	510	834	577
10 Courthouse Security	0	4,348	1,153	1,888	1,307

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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	\$4,348	\$1,153	\$1,888	\$1,307
11 General Liability	0	204	54	89	61
11 Public Officials	0	802	213	348	241
11 Employee Benefits	0	640	170	278	192
11 Retirement Fund	0	10,058	2,669	4,367	3,023
Subtotal - 101-865 Insurance	0	11,704	3,105	5,082	3,517
12 Courthouse	0	841	223	365	253
12 Annex	0	49	13	21	15
Subtotal - 101-865-1 Property Insuranc	0	890	236	386	267
13 Computer Services	0	3,275	869	1,422	984
Subtotal - 637 Data Processing	0	3,275	869	1,422	984
Total Incoming	12,018	40,616	13,964	22,854	15,816
C. Total Allocated		\$292,925	\$76,906	\$125,867	\$90,151
			26.25%	42.97%	30.78%

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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	337	3.11%	\$2,054	\$0	\$2,054	\$0	\$2,054
4 101-211 Legal Counsel	59	0.54%	360	0	360	0	360
5 101-215 Clerk	438	4.04%	2,670	0	2,670	0	2,670
6 101-243 Land Information Services	294	2.71%	1,792	0	1,792	0	1,792
7 101-253 Treasurer	320	2.95%	1,950	0	1,950	0	1,950
8 101-265/266 Buildings & Grounds	1,136	10.47%	6,924	0	6,924	1,302	8,226
9 101-299 Miscellaneous	138	1.27%	841	0	841	158	999
10 101-334 Court Security	144	1.33%	878	0	878	165	1,043
11 101-865 Insurance	8	0.07%	49	0	49	9	58
14 101-101 Bd of Commissioners	263	2.42%	1,603	0	1,603	301	1,904
15 101-140 Trial Court Criminal & Civil	914	8.42%	5,571	0	5,571	1,048	6,618
16 101-147 Jury Board	17	0.16%	104	0	104	19	123
17 101-148 Family Division	723	6.66%	4,407	0	4,407	829	5,235
18 101-151 Adult Probation	61	0.56%	372	0	372	70	442
19 101-191 Elections	34	0.31%	207	0	207	39	246
20 101-225 Equalization	337	3.11%	2,054	0	2,054	386	2,440
21 101-229 Prosecutor / Crime Victim	414	3.82%	2,523	0	2,523	474	2,998
23 101-230 Extraditions	2	0.02%	12	0	12	2	14
24 101-236 Register of Deeds	367	3.38%	2,237	0	2,237	421	2,657
25 101-254 Tax Tribunal	6	0.06%	37	0	37	7	43
26 101-257 Co-Op Extension	14	0.13%	85	0	85	16	101
27 101-275 Drain Commissioner	374	3.45%	2,280	0	2,280	429	2,708
28 101-280 Soil Conservation	1	0.01%	6	0	6	1	7
29 101-301 Sheriff's Dept	889	8.19%	5,418	0	5,418	1,019	6,437
30 101-317 Snowmobile Enforcement	18	0.17%	110	0	110	21	130
31 101-331 Marine Law	181	1.67%	1,103	0	1,103	207	1,311
32 101-333 Road Patrol	310	2.86%	1,889	0	1,889	355	2,245
33 101-351 Jail	1,210	11.15%	7,375	0	7,375	1,387	8,762
34 101-355 Sheriff-Animal Control	302	2.78%	1,841	0	1,841	346	2,187
35 101-400 Planning	416	3.83%	2,536	0	2,536	477	3,012
36 101-426 Emergency Management	359	3.31%	2,188	0	2,188	411	2,600
37 101-430 Animal Control	579	5.34%	3,529	0	3,529	664	4,193
38 101-441 DPW	10	0.09%	61	0	61	11	72
40 101-601 Health	4	0.04%	24	0	24	5	29
41 101-631 Substance Abuse	4	0.04%	24	0	24	5	29
42 101-648 Medical Examiners	12	0.11%	73	0	73	14	87
43 101-681 Veterans Burial	37	0.34%	226	0	226	42	268
44 101-682 Veterans Counselor	59	0.54%	360	0	360	68	427
45 101-689 Soldiers & Sailors	7	0.06%	43	0	43	8	51
46 101-999 Appropriations	47	0.43%	286	0	286	54	340
131 Other	5	0.05%	30	0	30	6	36

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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
Subtotal	10,850	100.00%	66,131	0	66,131	10,775	76,906
Direct Bills					0		0
Total					\$66,131		\$76,906

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	341	0.98%	\$1,060	\$0	\$1,060	\$173	\$1,233
47 201 Road Commission	437	1.26%	1,358	0	1,358	221	1,580
48 205 Central Dispatch	1,850	5.31%	5,750	0	5,750	937	6,687
49 208 Charlton Park Fund	1,696	4.87%	5,272	0	5,272	859	6,131
50 215 Friend of the Court	2,014	5.78%	6,260	0	6,260	1,020	7,280
52 226 Sheriff K9 Donation	28	0.08%	87	0	87	14	101
53 227 Animal Shelter TNR Grant 2015	22	0.06%	68	0	68	11	80
54 228 Solid Waste	261	0.75%	811	0	811	132	943
55 229 Two Seven Oh Inc TNR	60	0.17%	186	0	186	30	217
56 232 Animal Shelter Donations	231	0.66%	718	0	718	117	835
57 233 Barry Comm Resource Net	111	0.32%	345	0	345	56	401
58 236 Remonumentation Fund	618	1.77%	1,921	0	1,921	313	2,234
59 244 Comm on Aging Building	66	0.19%	205	0	205	33	239
60 247 Thornapple Namor Depr Fund	235	0.67%	730	0	730	119	849
61 248 Building Rehab Fund	289	0.83%	898	0	898	146	1,045
62 249 Capital Replacement	39	0.11%	121	0	121	20	141
63 250 Park & Rec Fund	602	1.73%	1,871	0	1,871	305	2,176
64 252 Co Agriculture Preserve	22	0.06%	68	0	68	11	80
65 253 Master Land Use Prog	2	0.01%	6	0	6	1	7
66 255 EDC	21	0.06%	65	0	65	11	76
67 256 ROD Automation	1,877	5.39%	5,834	0	5,834	951	6,785
68 259 Local Corr Officer	44	0.13%	137	0	137	22	159
69 260 Victims Services	54	0.16%	168	0	168	27	195
70 261 Indigent Defense	1,109	3.18%	3,447	0	3,447	562	4,009
71 264 Concealed Pistol Licensing	2,304	6.62%	7,162	0	7,162	1,167	8,329
72 265 Drug Law Enforce	11	0.03%	34	0	34	6	40
73 266 Special Investigation	43	0.12%	134	0	134	22	155
74 267 Crime Victim Rights	759	2.18%	2,359	0	2,359	384	2,744
75 269 Law Library	138	0.40%	429	0	429	70	499
76 275 Comm on Aging	2,846	8.17%	8,846	0	8,846	1,441	10,288
77 276 CDBG	199	0.57%	619	0	619	101	719
78 277 Middleville Police Serv	848	2.44%	2,636	0	2,636	429	3,065
79 281 Swift & Sure Sanctions	1,396	4.01%	4,339	0	4,339	707	5,046
80 282 56B Sobriety Court	1,385	3.98%	4,305	0	4,305	701	5,007
81 283 Comm Corrections	954	2.74%	2,965	0	2,965	483	3,449
82 284 2021 ARP Act	35	0.10%	109	0	109	18	127
83 285 Adult Drug Court	1,657	4.76%	5,151	0	5,151	839	5,990
85 287 Mich Justice Training	50	0.14%	155	0	155	25	181
86 290 Social Welfare	11	0.03%	34	0	34	6	40
87 292-992 Child Care Fund	870	2.50%	2,704	0	2,704	441	3,145
88 292-664 CC Wrap Around	526	1.51%	1,635	0	1,635	266	1,901
89 292-665 CC Juv Drug Ct	14	0.04%	44	0	44	7	51

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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
90 292-668 CC Juv Justice	302	0.87%	\$939	\$0	\$939	\$153	\$1,092
91 295 Airport Fund	1,400	4.02%	4,352	0	4,352	709	5,061
93 297 Diverted Felons	75	0.22%	233	0	233	38	271
108 512 Thornapple Manor Fund	1,498	4.30%	4,656	0	4,656	759	5,415
111 588 Transit Fund	2,467	7.09%	7,668	0	7,668	1,249	8,918
113 660 Telephone	103	0.30%	320	0	320	52	372
114 661 Vehicle Fund	83	0.24%	258	0	258	42	300
115 676 Worker's Comp Fund	111	0.32%	345	0	345	56	401
116 677 Health Ins. Fund	649	1.86%	2,017	0	2,017	329	2,346
117 678 Disability Fund	767	2.20%	2,384	0	2,384	388	2,773
118 680 Fringe Benefit Fund	248	0.71%	771	0	771	126	896
119 681 Life Ins. Fund	333	0.96%	1,035	0	1,035	169	1,204
120 682 Retirement Fund	228	0.65%	709	0	709	115	824
121 683 Dental/Optical	366	1.05%	1,138	0	1,138	185	1,323
122 684 Unemployment	105	0.30%	326	0	326	53	380
131 Other	10	0.03%	31	0	31	5	36
Subtotal	34,820	100.00%	108,232	0	108,232	17,635	125,867
Direct Bills					0		0
Total					\$108,232		\$125,867

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	\$2,054	\$0	\$0	\$2,054
4 101-211 Legal Counsel	360	0	0	360
5 101-215 Clerk	2,670	0	0	2,670
6 101-243 Land Information Services	1,792	0	0	1,792
7 101-253 Treasurer	1,950	0	0	1,950
8 101-265/266 Buildings & Grounds	8,226	0	0	8,226
9 101-299 Miscellaneous	999	0	0	999
10 101-334 Court Security	1,043	0	0	1,043
11 101-865 Insurance	58	0	0	58
13 637 Data Processing	0	1,233	0	1,233
14 101-101 Bd of Commissioners	1,904	0	0	1,904
15 101-140 Trial Court Criminal & Civil	6,618	0	0	6,618
16 101-147 Jury Board	123	0	0	123
17 101-148 Family Division	5,235	0	0	5,235
18 101-151 Adult Probation	442	0	0	442
19 101-191 Elections	246	0	0	246
20 101-225 Equalization	2,440	0	0	2,440
21 101-229 Prosecutor / Crime Victim	2,998	0	0	2,998
23 101-230 Extraditions	14	0	0	14
24 101-236 Register of Deeds	2,657	0	0	2,657
25 101-254 Tax Tribunal	43	0	0	43
26 101-257 Co-Op Extension	101	0	0	101
27 101-275 Drain Commissioner	2,708	0	0	2,708
28 101-280 Soil Conservation	7	0	0	7
29 101-301 Sheriff's Dept	6,437	0	0	6,437
30 101-317 Snowmobile Enforcement	130	0	0	130
31 101-331 Marine Law	1,311	0	0	1,311
32 101-333 Road Patrol	2,245	0	0	2,245
33 101-351 Jail	8,762	0	0	8,762
34 101-355 Sheriff-Animal Control	2,187	0	0	2,187
35 101-400 Planning	3,012	0	0	3,012
36 101-426 Emergency Management	2,600	0	0	2,600
37 101-430 Animal Control	4,193	0	0	4,193
38 101-441 DPW	72	0	0	72
40 101-601 Health	29	0	0	29
41 101-631 Substance Abuse	29	0	0	29
42 101-648 Medical Examiners	87	0	0	87
43 101-681 Veterans Burial	268	0	0	268
44 101-682 Veterans Counselor	427	0	0	427
45 101-689 Soldiers & Sailors	51	0	0	51
46 101-999 Appropriations	340	0	0	340

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Allocation Summary

Dept:7 101-253 Treasurer

Department	General Fund Revenues	Non-General Fund Revenues	Gen. Govt	Total
47 201 Road Commission	\$0	\$1,580	\$0	\$1,580
48 205 Central Dispatch	0	6,687	0	6,687
49 208 Charlton Park Fund	0	6,131	0	6,131
50 215 Friend of the Court	0	7,280	0	7,280
52 226 Sheriff K9 Donation	0	101	0	101
53 227 Animal Shelter TNR Grant 2015	0	80	0	80
54 228 Solid Waste	0	943	0	943
55 229 Two Seven Oh Inc TNR	0	217	0	217
56 232 Animal Shelter Donations	0	835	0	835
57 233 Barry Comm Resource Net	0	401	0	401
58 236 Remonumentation Fund	0	2,234	0	2,234
59 244 Comm on Aging Building	0	239	0	239
60 247 Thornapple Namor Depr Fund	0	849	0	849
61 248 Building Rehab Fund	0	1,045	0	1,045
62 249 Capital Replacement	0	141	0	141
63 250 Park & Rec Fund	0	2,176	0	2,176
64 252 Co Agriculture Preserve	0	80	0	80
65 253 Master Land Use Prog	0	7	0	7
66 255 EDC	0	76	0	76
67 256 ROD Automation	0	6,785	0	6,785
68 259 Local Corr Officer	0	159	0	159
69 260 Victims Services	0	195	0	195
70 261 Indigent Defense	0	4,009	0	4,009
71 264 Concealed Pistol Licensing	0	8,329	0	8,329
72 265 Drug Law Enforce	0	40	0	40
73 266 Special Investigation	0	155	0	155
74 267 Crime Victim Rights	0	2,744	0	2,744
75 269 Law Library	0	499	0	499
76 275 Comm on Aging	0	10,288	0	10,288
77 276 CDBG	0	719	0	719
78 277 Middleville Police Serv	0	3,065	0	3,065
79 281 Swift & Sure Sanctions	0	5,046	0	5,046
80 282 56B Sobriety Court	0	5,007	0	5,007
81 283 Comm Corrections	0	3,449	0	3,449
82 284 2021 ARP Act	0	127	0	127
83 285 Adult Drug Court	0	5,990	0	5,990
85 287 Mich Justice Training	0	181	0	181
86 290 Social Welfare	0	40	0	40
87 292-992 Child Care Fund	0	3,145	0	3,145
88 292-664 CC Wrap Around	0	1,901	0	1,901
89 292-665 CC Juv Drug Ct	0	51	0	51

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Allocation Summary

Dept:7 101-253 Treasurer

Department	General Fund Revenues	Non-General Fund Revenues	Gen. Govt	Total
90 292-668 CC Juv Justice	\$0	\$1,092	\$0	\$1,092
91 295 Airport Fund	0	5,061	0	5,061
93 297 Diverted Felons	0	271	0	271
108 512 Thornapple Manor Fund	0	5,415	0	5,415
111 588 Transit Fund	0	8,918	0	8,918
113 660 Telephone	0	372	0	372
114 661 Vehicle Fund	0	300	0	300
115 676 Worker's Comp Fund	0	401	0	401
116 677 Health Ins. Fund	0	2,346	0	2,346
117 678 Disability Fund	0	2,773	0	2,773
118 680 Fringe Benefit Fund	0	896	0	896
119 681 Life Ins. Fund	0	1,204	0	1,204
120 682 Retirement Fund	0	824	0	824
121 683 Dental/Optical	0	1,323	0	1,323
122 684 Unemployment	0	380	0	380
131 Other	36	36	0	72
Total	\$76,906	\$125,867	\$0	\$202,774

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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 from Fund 248 that were not capitalized have been added to this schedule for distribution to the various benefitting buildings.

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

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

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

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

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A. Department Costs

Dept:8 101-265/266 Buildings & Grounds

Description	Amount	General Admin	Courthouse	Annex	Courts & Law	FOC Building	Health Dept. Building	Tyden Center / Old Library	Sheriff Dept / Jail	
Personnel Costs										
Salaries	S1	245,381	42,966	57,493	5,079	68,363	18,453	31,949	12,343	6,674
<i>Salary % Split</i>			<i>17.51%</i>	<i>23.43%</i>	<i>2.07%</i>	<i>27.86%</i>	<i>7.52%</i>	<i>13.02%</i>	<i>5.03%</i>	<i>2.72%</i>
Benefits	S	151,824	26,584	35,572	3,143	42,298	11,417	19,768	7,637	4,130
Subtotal - Personnel Costs		397,205	69,551	93,065	8,222	110,661	29,870	51,716	19,979	10,804
Services & Supplies Cost										
727-000 Office Supplies	S	223	39	52	5	62	17	29	11	6
745-000 Gas & Oil	S	547	96	128	11	152	41	71	28	15
777-000 Janitor Supplies	S	7,391	1,294	1,732	153	2,059	556	962	372	201
808-000 Contractual Serv/Snow Plowir	S	19,155	3,354	4,488	397	5,337	1,440	2,494	963	521
816-000 Contractual Services	P	83,243	22,343	12,202	3,087	20,692	5,337	9,544	8,055	0
851-000 Telephone & Fax	S	1,655	290	388	34	461	124	216	83	45
921-000 Utilities	P	160,350	8,394	24,002	6,073	54,582	11,788	27,738	10,842	0
925-000 Trash Pickup	S	2,628	460	616	54	732	198	342	132	71
925-010 Water/Sewer	S	23,353	4,089	5,472	483	6,506	1,756	3,041	1,175	635
931-000 Building Repairs & Maintenance	S	23,312	4,082	5,462	483	6,495	1,753	3,035	1,173	634
932-000 Equipment Repairs & Maint	S	3,218	564	754	67	897	242	419	162	88
960-020 Lighting	S	236	41	55	5	66	18	31	12	6
961-010 Landscaping	S	1,856	325	435	38	517	140	242	93	50
248-966-816-000 Consulting Services	P	0	0	0	0	0	0	0	0	0
248-966-931-000 Building Rehab	P	33,740	0	6,330	3,410	6,000	0	6,000	6,000	6,000
248-866-960-000 Miscellaneous Exper	P	0	0	0	0	0	0	0	0	0
248-866-979-000 Capital Outlay/Yard & P	P	3,280	0	0	0	0	0	0	3,280	0
Subtotal - Services & Supplies		364,188	45,370	62,116	14,300	104,558	23,410	54,163	32,380	8,273
Department Cost Total		761,394	114,921	155,181	22,522	215,219	53,280	105,880	52,360	19,077
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		761,394	114,921	155,181	22,522	215,219	53,280	105,880	52,360	19,077
General Admin Distribution			(114,921)	32,642	2,884	38,813	10,477	18,139	7,008	3,789
Grand Total		\$761,394		\$187,823	\$25,406	\$254,033	\$63,756	\$124,018	\$59,367	\$22,867

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A. Department Costs

Dept:8 101-265/266 Buildings & Grounds

Description		Amount	Animal Shelter	Mental Health	Other
Personnel Costs					
Salaries	S1	245,381	2,061	0	0
<i>Salary % Split</i>			<i>.84%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	151,824	1,275	0	0
Subtotal - Personnel Costs		397,205	3,337	0	0
Services & Supplies Cost					
727-000 Office Supplies	S	223	2	0	0
745-000 Gas & Oil	S	547	5	0	0
777-000 Janitor Supplies	S	7,391	62	0	0
808-000 Contractual Serv/Snow Plowir	S	19,155	161	0	0
816-000 Contractual Services	P	83,243	1,983	0	0
851-000 Telephone & Fax	S	1,655	14	0	0
921-000 Utilities	P	160,350	14,599	594	1,740
925-000 Trash Pickup	S	2,628	22	0	0
925-010 Water/Sewer	S	23,353	196	0	0
931-000 Building Repairs & Maintenance	S	23,312	196	0	0
932-000 Equipment Repairs & Maint	S	3,218	27	0	0
960-020 Lighting	S	236	2	0	0
961-010 Landscaping	S	1,856	16	0	0
248-966-816-000 Consulting Services	P	0	0	0	0
248-966-931-000 Building Rehab	P	33,740	0	0	0
248-866-960-000 Miscellaneous Exper	P	0	0	0	0
248-866-979-000 Capital Outlay/Yard & P	P	3,280	0	0	0
Subtotal - Services & Supplies		364,188	17,283	594	1,740
Department Cost Total		761,394	20,620	594	1,740
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		761,394	20,620	594	1,740
General Admin Distribution			1,170	0	0
Grand Total		\$761,394	\$21,790	\$594	\$1,740

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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	\$427	\$2	\$122	\$11	\$145	\$39	\$68	\$26	\$14	\$4
1 Annex	2,340	11	668	59	794	214	371	143	78	24
1 Courts & Law	4,647	21	1,326	117	1,577	426	737	285	154	48
1 Tyden Center / Old Library	9,037	41	2,579	228	3,066	828	1,433	554	299	92
Subtotal - Building Depreciation	16,451	75	4,694	415	5,582	1,507	2,608	1,008	545	168
2 C & L Building Equipment	39	0	11	1	13	4	6	2	1	0
2 Dept. Specific Equip.	322	4	92	8	110	30	51	20	11	3
Subtotal - Equipment Depreciation	361	4	104	9	123	33	58	22	12	4
3 County Coordination	3,388	727	1,169	103	1,390	375	649	251	136	42
3 Financial Reporting / Accounting	5,680	1,225	1,961	173	2,332	630	1,090	421	228	70
3 Computer Operations	102	22	35	3	42	11	20	8	4	1
3 Personnel Management	691	148	238	21	284	77	133	51	28	9
Subtotal - 101-175 Administration	9,861	2,122	3,404	301	4,047	1,092	1,891	731	395	122
4 Labor Counsel	720	9	207	18	246	66	115	44	24	7
4 Specific Service	6,091	128	1,767	156	2,101	567	982	379	205	63
Subtotal - 101-211 Legal Counsel	6,811	138	1,974	174	2,347	633	1,097	424	229	71
5 Payroll / Fringe	2,186	382	729	64	867	234	405	157	85	26
5 Accounting	1,527	266	509	45	606	163	283	109	59	18
Subtotal - 101-215 Clerk	3,713	647	1,238	109	1,473	398	688	266	144	44
6 Data Processing Support	3,354	834	1,189	105	1,414	382	661	255	138	43
Subtotal - 101-243 Land Information S	3,354	834	1,189	105	1,414	382	661	255	138	43
7 General Fund Revenues	6,924	1,302	2,336	206	2,778	750	1,298	502	271	84
Subtotal - 101-253 Treasurer	6,924	1,302	2,336	206	2,778	750	1,298	502	271	84
8 Courthouse	0	3,577	1,016	90	1,208	326	565	218	118	36
8 Annex	0	25,616	7,276	643	8,652	2,335	4,043	1,562	845	261
8 Courts & Law	0	10,343	2,938	260	3,493	943	1,633	631	341	105
8 Tyden Center / Old Library	0	22,012	6,252	552	7,434	2,007	3,474	1,342	726	224
Subtotal - 101-265/266 Buildings & Grc	0	61,548	17,482	1,544	20,787	5,611	9,715	3,753	2,029	627
9 Copier Service Leases & Maint	0	1,035	294	26	350	94	163	63	34	11

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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	\$539	\$153	\$14	\$182	\$49	\$85	\$33	\$18	\$5
9 Cost Plan	0	1,572	447	39	531	143	248	96	52	16
9 Accounting	0	1,459	414	37	493	133	230	89	48	15
9 Human Resource Admin	0	289	82	7	98	26	46	18	10	3
9 OPEB Valuation	0	230	65	6	78	21	36	14	8	2
Subtotal - 101-299 Miscellaneous	0	5,124	1,455	129	1,731	467	809	312	169	52
10 Courthouse Security	0	1,169	332	29	395	107	184	71	39	12
10 C&L Building Security	0	2,520	716	63	851	230	398	154	83	26
Subtotal - 101-334 Court Security	0	3,688	1,048	93	1,246	336	582	225	122	38
11 General Liability	0	586	166	15	198	53	92	36	19	6
11 Public Officials	0	1,572	446	39	531	143	248	96	52	16
11 Vehicle	0	1,754	498	44	592	160	277	107	58	18
11 Employee Benefits	0	1,254	356	31	423	114	198	76	41	13
11 Retirement Fund	0	18,075	5,134	454	6,105	1,648	2,853	1,102	596	184
Subtotal - 101-865 Insurance	0	23,239	6,601	583	7,849	2,119	3,668	1,417	766	237
12 Courthouse	0	226	64	6	76	21	36	14	7	2
12 Annex	0	1,279	363	32	432	117	202	78	42	13
12 Courts & Law	0	509	145	13	172	46	80	31	17	5
12 Old Library	0	636	181	16	215	58	100	39	21	6
12 Other Buildings	0	107	30	3	36	10	17	7	4	1
Subtotal - 101-865-1 Property Insuranc	0	2,756	783	69	931	251	435	168	91	28
13 Computer Services	0	2,183	620	55	737	199	345	133	72	22
13 Tyden Center	0	52	15	1	18	5	8	3	2	1
Subtotal - 637 Data Processing	0	2,236	635	56	755	204	353	136	74	23
Total Incoming	47,475	103,714	42,943	3,794	51,062	13,783	23,863	9,219	4,985	1,540
C. Total Allocated		\$912,582	\$230,765	\$29,199	\$305,095	\$77,539	\$147,882	\$68,586	\$27,852	\$23,330
			25.29%	3.20%	33.43%	8.50%	16.20%	7.52%	3.05%	2.56%

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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	\$427	\$2	\$0	\$0
1 Annex	2,340	11	0	0
1 Courts & Law	4,647	21	0	0
1 Tyden Center / Old Library	9,037	41	0	0
Subtotal - Building Depreciation	16,451	75	0	0
2 C & L Building Equipment	39	0	0	0
2 Dept. Specific Equip.	322	4	0	0
Subtotal - Equipment Depreciation	361	4	0	0
3 County Coordination	3,388	727	0	0
3 Financial Reporting / Accounting	5,680	1,225	0	0
3 Computer Operations	102	22	0	0
3 Personnel Management	691	148	0	0
Subtotal - 101-175 Administration	9,861	2,122	0	0
4 Labor Counsel	720	9	0	0
4 Specific Service	6,091	128	0	0
Subtotal - 101-211 Legal Counsel	6,811	138	0	0
5 Payroll / Fringe	2,186	382	0	0
5 Accounting	1,527	266	0	0
Subtotal - 101-215 Clerk	3,713	647	0	0
6 Data Processing Support	3,354	834	0	0
Subtotal - 101-243 Land Information S	3,354	834	0	0
7 General Fund Revenues	6,924	1,302	0	0
Subtotal - 101-253 Treasurer	6,924	1,302	0	0
8 Courthouse	0	3,577	0	0
8 Annex	0	25,616	0	0
8 Courts & Law	0	10,343	0	0
8 Tyden Center / Old Library	0	22,012	0	0
Subtotal - 101-265/266 Buildings & Grc	0	61,548	0	0
9 Copier Service Leases & Maint	0	1,035	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	\$539	\$0	\$0
9 Cost Plan	0	1,572	0	0
9 Accounting	0	1,459	0	0
9 Human Resource Admin	0	289	0	0
9 OPEB Valuation	0	230	0	0
Subtotal - 101-299 Miscellaneous	0	5,124	0	0
10 Courthouse Security	0	1,169	0	0
10 C&L Building Security	0	2,520	0	0
Subtotal - 101-334 Court Security	0	3,688	0	0
11 General Liability	0	586	0	0
11 Public Officials	0	1,572	0	0
11 Vehicle	0	1,754	0	0
11 Employee Benefits	0	1,254	0	0
11 Retirement Fund	0	18,075	0	0
Subtotal - 101-865 Insurance	0	23,239	0	0
12 Courthouse	0	226	0	0
12 Annex	0	1,279	0	0
12 Courts & Law	0	509	0	0
12 Old Library	0	636	0	0
12 Other Buildings	0	107	0	0
Subtotal - 101-865-1 Property Insuranc	0	2,756	0	0
13 Computer Services	0	2,183	0	0
13 Tyden Center	0	52	0	0
Subtotal - 637 Data Processing	0	2,236	0	0
Total Incoming	47,475	103,714	0	0
C. Total Allocated		\$912,582	\$594	\$1,740
			0.07%	0.19%

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Courthouse Allocations

Dept:8 101-265/266 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	848	7.53%	\$15,165	\$0	\$15,165	\$0	\$15,165
5 101-215 Clerk	1,471	13.07%	26,306	0	26,306	0	26,306
7 101-253 Treasurer	744	6.61%	13,305	0	13,305	0	13,305
8 101-265/266 Buildings & Grounds	200	1.78%	3,577	0	3,577	0	3,577
10 101-334 Court Security	240	2.13%	4,292	0	4,292	884	5,176
14 101-101 Bd of Commissioners	810	7.20%	14,485	0	14,485	2,985	17,470
15 101-140 Trial Court Criminal & Civil	4,472	39.73%	79,972	0	79,972	16,480	96,452
20 101-225 Equalization	570	5.06%	10,193	0	10,193	2,100	12,294
24 101-236 Register of Deeds	760	6.75%	13,591	0	13,591	2,801	16,392
27 101-275 Drain Commissioner	546	4.85%	9,764	0	9,764	2,012	11,776
35 101-400 Planning	596	5.29%	10,658	0	10,658	2,196	12,854
Subtotal	11,257	100.00%	201,307	0	201,307	29,458	230,765
Direct Bills					0		0
Total					\$201,307		\$230,765

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%	\$981	\$0	\$981	\$0	\$981
8 101-265/266 Buildings & Grounds	2,743	96.31%	25,616	0	25,616	0	25,616
2nd Allocation Orphans	0	0.00%	0	0	0	2,603	2,603
Subtotal	2,848	100.00%	26,597	0	26,597	2,603	29,199
Direct Bills					0		0
Total					\$26,597		\$29,199

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%	\$10,343	\$0	\$10,343	\$0	\$10,343
10 101-334 Court Security	375	1.66%	4,489	0	4,489	605	5,095
15 101-140 Trial Court Criminal & Civil	5,388	23.88%	64,503	0	64,503	8,699	73,202
17 101-148 Family Division	5,698	25.26%	68,214	0	68,214	9,200	77,414
18 101-151 Adult Probation	2,848	12.62%	34,095	0	34,095	4,598	38,693
21 101-229 Prosecutor / Crime Victim	2,220	9.84%	26,577	0	26,577	3,584	30,161
70 261 Indigent Defense	639	2.83%	7,650	0	7,650	1,032	8,682
75 269 Law Library	240	1.06%	2,873	0	2,873	387	3,261
81 283 Comm Corrections	230	1.02%	2,753	0	2,753	371	3,125
83 285 Adult Drug Court	1,926	8.54%	23,057	0	23,057	3,110	26,167
87 292-992 Child Care Fund	670	2.97%	8,021	0	8,021	1,082	9,103
88 292-664 CC Wrap Around	120	0.53%	1,437	0	1,437	194	1,630
90 292-668 CC Juv Justice	336	1.49%	4,022	0	4,022	542	4,565
131 Other	1,005	4.45%	12,031	0	12,031	1,623	13,654
Subtotal	22,559	100.00%	270,067	0	270,067	35,028	305,095
Direct Bills					0		0
Total					\$270,067		\$305,095

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%	\$68,084	\$0	\$68,084	\$9,455	\$77,539
Subtotal	1	100.00%	68,084	0	68,084	9,455	77,539
Direct Bills					0		0
Total					\$68,084		\$77,539

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%	\$131,512	\$0	\$131,512	\$16,370	\$147,882
Subtotal	1	100.00%	131,512	0	131,512	16,370	147,882
Direct Bills					0		0
Total					\$131,512		\$147,882

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%	\$5,617	\$0	\$5,617	\$0	\$5,617
8 101-265/266 Buildings & Grounds	4,408.40	35.35%	22,012	0	22,012	0	22,012
13 637 Data Processing	4,240.20	34.00%	21,172	0	21,172	3,866	25,038
24 101-236 Register of Deeds	256.00	2.05%	1,278	0	1,278	233	1,512
26 101-257 Co-Op Extension	2,035.00	16.32%	10,161	0	10,161	1,855	12,016
35 101-400 Planning	405.00	3.25%	2,022	0	2,022	369	2,391
Subtotal	12,469.60	100.00%	62,262	0	62,262	6,324	68,586
Direct Bills					0		0
Total					\$62,262		\$68,586

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%	\$20,174	\$0	\$20,174	\$2,824	\$22,997
33 101-351 Jail	2,166	17.43%	4,258	0	4,258	596	4,855
Subtotal	12,427	100.00%	24,432	0	24,432	3,420	27,852
Direct Bills					0		0
Total					\$24,432		\$27,852

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%	\$22,274	\$0	\$22,274	\$1,056	\$23,330
Subtotal	1	100.00%	22,274	0	22,274	1,056	23,330
Direct Bills					0		0
Total					\$22,274		\$23,330

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
130 Mental Health	1	100.00%	\$594	\$0	\$594	\$0	\$594
Subtotal	1	100.00%	594	0	594	0	594
Direct Bills					0		0
Total					\$594		\$594

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
131 Other	1,739.62	100.00%	\$1,740	\$0	\$1,740	\$0	\$1,740
Subtotal	1,739.62	100.00%	1,740	0	1,740	0	1,740
Direct Bills					0		0
Total					\$1,740		\$1,740

Basis Units: \$ identified costs
 Source: Invoices

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Allocation Summary

Dept:8 101-265/266 Buildings & Grounds

Department	Courthouse	Annex	Courts & Law	FOC Building	Health Dept. Building	Tyden Center / Old Library	Sheriff Dept / Jail	Animal Shelter	Mental Health	Other
3 101-175 Administration	\$15,165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 101-215 Clerk	26,306	0	0	0	0	0	0	0	0	0
6 101-243 Land Information Services	0	0	0	0	0	5,617	0	0	0	0
7 101-253 Treasurer	13,305	981	0	0	0	0	0	0	0	0
8 101-265/266 Buildings & Grounds	3,577	25,616	10,343	0	0	22,012	0	0	0	0
10 101-334 Court Security	5,176	0	5,095	0	0	0	0	0	0	0
13 637 Data Processing	0	0	0	0	0	25,038	0	0	0	0
14 101-101 Bd of Commissioners	17,470	0	0	0	0	0	0	0	0	0
15 101-140 Trial Court Criminal & Civil	96,452	0	73,202	0	0	0	0	0	0	0
17 101-148 Family Division	0	0	77,414	0	0	0	0	0	0	0
18 101-151 Adult Probation	0	0	38,693	0	0	0	0	0	0	0
20 101-225 Equalization	12,294	0	0	0	0	0	0	0	0	0
21 101-229 Prosecutor / Crime Victim	0	0	30,161	0	0	0	0	0	0	0
24 101-236 Register of Deeds	16,392	0	0	0	0	1,512	0	0	0	0
26 101-257 Co-Op Extension	0	0	0	0	0	12,016	0	0	0	0
27 101-275 Drain Commissioner	11,776	0	0	0	0	0	0	0	0	0
29 101-301 Sheriff's Dept	0	0	0	0	0	0	22,997	0	0	0
33 101-351 Jail	0	0	0	0	0	0	4,855	0	0	0
35 101-400 Planning	12,854	0	0	0	0	2,391	0	0	0	0
37 101-430 Animal Control	0	0	0	0	0	0	0	23,330	0	0
39 101-266 Health Dept Building	0	0	0	0	147,882	0	0	0	0	0
50 215 Friend of the Court	0	0	0	77,539	0	0	0	0	0	0
70 261 Indigent Defense	0	0	8,682	0	0	0	0	0	0	0
75 269 Law Library	0	0	3,261	0	0	0	0	0	0	0
81 283 Comm Corrections	0	0	3,125	0	0	0	0	0	0	0
83 285 Adult Drug Court	0	0	26,167	0	0	0	0	0	0	0
87 292-992 Child Care Fund	0	0	9,103	0	0	0	0	0	0	0
88 292-664 CC Wrap Around	0	0	1,630	0	0	0	0	0	0	0
90 292-668 CC Juv Justice	0	0	4,565	0	0	0	0	0	0	0
130 Mental Health	0	0	0	0	0	0	0	0	594	0
131 Other	0	0	13,654	0	0	0	0	0	0	1,740
2nd Allocation Orphans	0	2,603	0	0	0	0	0	0	0	0
Total	\$230,765	\$29,199	\$305,095	\$77,539	\$147,882	\$68,586	\$27,852	\$23,330	\$594	\$1,740

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Allocation Summary

Dept:8 101-265/266 Buildings & Grounds

Department	Total
3 101-175 Administration	\$15,165
5 101-215 Clerk	26,306
6 101-243 Land Information Services	5,617
7 101-253 Treasurer	14,285
8 101-265/266 Buildings & Grounds	61,548
10 101-334 Court Security	10,271
13 637 Data Processing	25,038
14 101-101 Bd of Commissioners	17,470
15 101-140 Trial Court Criminal & Civil	169,654
17 101-148 Family Division	77,414
18 101-151 Adult Probation	38,693
20 101-225 Equalization	12,294
21 101-229 Prosecutor / Crime Victim	30,161
24 101-236 Register of Deeds	17,903
26 101-257 Co-Op Extension	12,016
27 101-275 Drain Commissioner	11,776
29 101-301 Sheriff's Dept	22,997
33 101-351 Jail	4,855
35 101-400 Planning	15,246
37 101-430 Animal Control	23,330
39 101-266 Health Dept Building	147,882
50 215 Friend of the Court	77,539
70 261 Indigent Defense	8,682
75 269 Law Library	3,261
81 283 Comm Corrections	3,125
83 285 Adult Drug Court	26,167
87 292-992 Child Care Fund	9,103
88 292-664 CC Wrap Around	1,630
90 292-668 CC Juv Justice	4,565
130 Mental Health	594
131 Other	15,394
2nd Allocation Orphans	2,603
Total	<u>\$912,582</u>

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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
Personnel Costs									
Salaries	375	0	0	0	0	0	0	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	28	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs	403	0	0	0	0	0	0	0	0
Services & Supplies Cost									
731-000 Xerox Supplies & Maintenance	15,984	0	15,984	0	0	0	0	0	0
816-000 Contractual Services	42,212	0	0	0	0	0	0	0	7,500
816-020 Cost Plan	9,500	0	0	0	0	9,500	0	0	0
816-100 Accounting Services	28,200	0	0	0	0	0	28,200	0	0
816-110 Audit	26,060	0	0	0	26,060	0	0	0	0
816-120 EAP Admin	3,460	0	0	0	0	0	0	3,460	0
816-130 Flex Spending	1,864	0	0	0	0	0	0	1,864	0
816-140 Pre-Employment Physical	6,400	0	0	0	0	0	0	6,400	0
960-000 Miscellaneous Expenses	109,082	0	0	0	0	0	0	0	0
974-010 County Drain Expense	137,526	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies	380,287	0	15,984	0	26,060	9,500	28,200	11,724	7,500
Department Cost Total	380,690	0	15,984	0	26,060	9,500	28,200	11,724	7,500
Adjustments to Cost									
960-000 Miscellaneous Expenses	(109,082)	0	0	0	0	0	0	0	0
974-010 County Drain Expense	(137,526)	0	0	0	0	0	0	0	0
Subtotal - Adjustments	(246,608)	0	0	0	0	0	0	0	0
Total Costs After Adjustments	134,083	0	15,984	0	26,060	9,500	28,200	11,724	7,500
General Admin Distribution		0	0	0	0	0	0	0	0
Grand Total	\$134,083		\$15,984	\$0	\$26,060	\$9,500	\$28,200	\$11,724	\$7,500

Barry County, Michigan
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A. Department Costs

Dept:9 101-299 Miscellaneous

Description	Amount	General Government
<hr/>		
Personnel Costs		
Salaries	375	375
<i>Salary % Split</i>		<i>100.00%</i>
Benefits	28	28
Subtotal - Personnel Costs	403	403
Services & Supplies Cost		
731-000 Xerox Supplies & Maintenance	15,984	0
816-000 Contractual Services	42,212	34,712
816-020 Cost Plan	9,500	0
816-100 Accounting Services	28,200	0
816-110 Audit	26,060	0
816-120 EAP Admin	3,460	0
816-130 Flex Spending	1,864	0
816-140 Pre-Employment Physical	6,400	0
960-000 Miscellaneous Expenses	109,082	0
974-010 County Drain Expense	137,526	0
Subtotal - Services & Supplies	380,287	34,712
Department Cost Total	380,690	35,115
Adjustments to Cost		
960-000 Miscellaneous Expenses	(109,082)	0
974-010 County Drain Expense	(137,526)	0
Subtotal - Adjustments	(246,608)	0
Total Costs After Adjustments	134,083	35,115
General Admin Distribution		0
Grand Total	\$134,083	\$35,115
	not allocated	

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B. Incoming Costs - (Default Spread Expense%)

Dept:9 101-299 Miscellaneous

Department	First Incoming	Second Incoming	Copier Service Leases &	Departmental Paper / Copier	Audit	Cost Plan	Accounting	Human Resource Admin	OPEB Valuation	General Government
3 County Coordination	\$1,780	\$382	\$258	\$0	\$420	\$153	\$455	\$189	\$121	\$566
3 Financial Reporting / Accounting	690	149	100	0	163	59	176	73	47	220
Subtotal - 101-175 Administration	2,470	531	358	0	583	213	631	262	168	786
5 Accounting	186	32	26	0	42	15	46	19	12	57
Subtotal - 101-215 Clerk	186	32	26	0	42	15	46	19	12	57
7 General Fund Revenues	841	158	119	0	194	71	210	87	56	262
Subtotal - 101-253 Treasurer	841	158	119	0	194	71	210	87	56	262
9 Audit	0	283	34	0	55	20	60	25	16	74
9 Cost Plan	0	1,258	150	0	244	89	265	110	70	329
9 Accounting	0	177	21	0	34	13	37	15	10	46
Subtotal - 101-299 Miscellaneous	0	1,718	205	0	334	122	361	150	96	450
11 General Liability	0	308	37	0	60	22	65	27	17	81
Subtotal - 101-865 Insurance	0	308	37	0	60	22	65	27	17	81
Total Incoming	3,497	2,747	744	0	1,214	442	1,313	546	349	1,635
C. Total Allocated		\$140,327	\$16,728	\$0	\$27,274	\$9,942	\$29,513	\$12,270	\$7,849	\$36,750
			11.92%		19.44%	7.09%	21.03%	8.74%	5.59%	26.19%

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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	2.49	2.65%	\$435	\$0	\$435	\$0	\$435
5 101-215 Clerk	7.38	7.85%	1,288	0	1,288	0	1,288
7 101-253 Treasurer	3.30	3.51%	576	0	576	0	576
8 101-265/266 Buildings & Grounds	5.93	6.31%	1,035	0	1,035	0	1,035
10 101-334 Court Security	4.28	4.56%	747	0	747	19	766
14 101-101 Bd of Commissioners	3.96	4.21%	691	0	691	17	709
15 101-140 Trial Court Criminal & Civil	15.06	16.03%	2,629	0	2,629	66	2,695
17 101-148 Family Division	6.50	6.92%	1,135	0	1,135	28	1,163
20 101-225 Equalization	2.60	2.77%	454	0	454	11	465
21 101-229 Prosecutor / Crime Victim	8.00	8.51%	1,396	0	1,396	35	1,431
24 101-236 Register of Deeds	3.75	3.99%	655	0	655	16	671
27 101-275 Drain Commissioner	2.65	2.82%	463	0	463	12	474
35 101-400 Planning	3.00	3.19%	524	0	524	13	537
50 215 Friend of the Court	14.71	15.66%	2,568	0	2,568	64	2,632
70 261 Indigent Defense	3.19	3.40%	557	0	557	14	571
81 283 Comm Corrections	0.65	0.69%	113	0	113	3	116
83 285 Adult Drug Court	1.55	1.65%	271	0	271	7	277
87 292-992 Child Care Fund	2.73	2.91%	477	0	477	12	488
88 292-664 CC Wrap Around	1.23	1.31%	215	0	215	5	220
90 292-668 CC Juv Justice	1.00	1.06%	175	0	175	4	179
Subtotal	93.96	100.00%	16,401	0	16,401	327	16,728
Direct Bills					0		0
Total					\$16,401		\$16,728

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

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Departmental Paper / Copier Expenses Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
131 Other	1	100.00%	\$0	\$0	\$0	\$0	\$0
Subtotal	1	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: \$ Actual Costs
 Source: Invoice Detail

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Audit Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	338,383	0.94%	\$252	\$0	\$252	\$0	\$252
4 101-211 Legal Counsel	84,021	0.23%	63	0	63	0	63
5 101-215 Clerk	632,525	1.76%	471	0	471	0	471
6 101-243 Land Information Services	439,517	1.22%	327	0	327	0	327
7 101-253 Treasurer	252,278	0.70%	188	0	188	0	188
8 101-265/266 Buildings & Grounds	724,374	2.02%	539	0	539	0	539
9 101-299 Miscellaneous	380,691	1.06%	283	0	283	0	283
10 101-334 Court Security	109,049	0.30%	81	0	81	2	83
11 101-865 Insurance	424,166	1.18%	316	0	316	7	323
13 637 Data Processing	215,486	0.60%	160	0	160	3	164
14 101-101 Bd of Commissioners	206,048	0.57%	153	0	153	3	157
15 101-140 Trial Court Criminal & Civil	1,386,882	3.86%	1,033	0	1,033	22	1,055
16 101-147 Jury Board	3,160	0.01%	2	0	2	0	2
17 101-148 Family Division	839,104	2.34%	625	0	625	14	638
18 101-151 Adult Probation	8,919	0.02%	7	0	7	0	7
19 101-191 Elections	21,853	0.06%	16	0	16	0	17
20 101-225 Equalization	265,409	0.74%	198	0	198	4	202
21 101-229 Prosecutor / Crime Victim	890,715	2.48%	663	0	663	14	678
23 101-230 Extraditions	4,885	0.01%	4	0	4	0	4
24 101-236 Register of Deeds	274,866	0.77%	205	0	205	4	209
25 101-254 Tax Tribunal	3,828	0.01%	3	0	3	0	3
26 101-257 Co-Op Extension	124,182	0.35%	92	0	92	2	94
27 101-275 Drain Commissioner	232,800	0.65%	173	0	173	4	177
28 101-280 Soil Conservation	32,500	0.09%	24	0	24	1	25
29 101-301 Sheriff's Dept	3,318,924	9.24%	2,471	0	2,471	54	2,524
30 101-317 Snowmobile Enforcement	1,283	0.00%	1	0	1	0	1
31 101-331 Marine Law	99,866	0.28%	74	0	74	2	76
32 101-333 Road Patrol	113,315	0.32%	84	0	84	2	86
33 101-351 Jail	2,542,872	7.08%	1,893	0	1,893	41	1,934
34 101-355 Sheriff-Animal Control	94,900	0.26%	71	0	71	2	72
35 101-400 Planning	296,271	0.82%	221	0	221	5	225
36 101-426 Emergency Management	162,532	0.45%	121	0	121	3	124
37 101-430 Animal Control	276,873	0.77%	206	0	206	4	211
38 101-441 DPW	202,312	0.56%	151	0	151	3	154
40 101-601 Health	456,796	1.27%	340	0	340	7	347
41 101-631 Substance Abuse	79,701	0.22%	59	0	59	1	61
42 101-648 Medical Examiners	155,169	0.43%	116	0	116	3	118
43 101-681 Veterans Burial	29,400	0.08%	22	0	22	0	22
44 101-682 Veterans Counselor	39,054	0.11%	29	0	29	1	30
45 101-689 Soldiers & Sailors	11,464	0.03%	9	0	9	0	9
48 205 Central Dispatch	2,398,674	6.68%	1,786	0	1,786	39	1,824
49 208 Charlton Park Fund	673,058	1.87%	501	0	501	11	512

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Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 215 Friend of the Court	1,240,353	3.45%	\$923	\$0	\$923	\$20	\$943
53 227 Animal Shelter TNR Grant 2015	2,950	0.01%	2	0	2	0	2
54 228 Solid Waste	66,952	0.19%	50	0	50	1	51
55 229 Two Seven Oh Inc TNR	25,363	0.07%	19	0	19	0	19
56 232 Animal Shelter Donations	17,098	0.05%	13	0	13	0	13
57 233 Barry Comm Resource Net	1,934	0.01%	1	0	1	0	1
58 236 Remonumentation Fund	70,641	0.20%	53	0	53	1	54
61 248 Building Rehab Fund	909,808	2.53%	677	0	677	15	692
62 249 Capital Replacement	144,994	0.40%	108	0	108	2	110
63 250 Park & Rec Fund	60,934	0.17%	45	0	45	1	46
64 252 Co Agriculture Preserve	3,156	0.01%	2	0	2	0	2
66 255 EDC	155,585	0.43%	116	0	116	3	118
67 256 ROD Automation	52,082	0.15%	39	0	39	1	40
68 259 Local Corr Officer	6,048	0.02%	5	0	5	0	5
69 260 Victims Services	370	0.00%	0	0	0	0	0
70 261 Indigent Defense	648,061	1.80%	482	0	482	10	493
71 264 Concealed Pistol Licensing	10,790	0.03%	8	0	8	0	8
74 267 Crime Victim Rights	70,412	0.20%	52	0	52	1	54
75 269 Law Library	24,557	0.07%	18	0	18	0	19
76 275 Comm on Aging	1,762,467	4.91%	1,312	0	1,312	28	1,341
77 276 CDBG	31,768	0.09%	24	0	24	1	24
78 277 Middleville Police Serv	283,682	0.79%	211	0	211	5	216
79 281 Swift & Sure Sanctions	153,578	0.43%	114	0	114	2	117
80 282 56B Sobriety Court	142,718	0.40%	106	0	106	2	109
81 283 Comm Corrections	113,235	0.32%	84	0	84	2	86
83 285 Adult Drug Court	166,510	0.46%	124	0	124	3	127
85 287 Mich Justice Training	3,812	0.01%	3	0	3	0	3
86 290 Social Welfare	6,559	0.02%	5	0	5	0	5
87 292-992 Child Care Fund	566,855	1.58%	422	0	422	9	431
88 292-664 CC Wrap Around	117,975	0.33%	88	0	88	2	90
89 292-665 CC Juv Drug Ct	288	0.00%	0	0	0	0	0
90 292-668 CC Juv Justice	64,674	0.18%	48	0	48	1	49
91 295 Airport Fund	540,698	1.51%	403	0	403	9	411
101 360 TM Bldg Auth 2012 Debt	344,338	0.96%	256	0	256	6	262
103 368 Thornapple Manor	1,603,924	4.47%	1,194	0	1,194	26	1,220
111 588 Transit Fund	1,315,351	3.66%	979	0	979	21	1,000
112 595 Commissary	114,092	0.32%	85	0	85	2	87
113 660 Telephone	48,823	0.14%	36	0	36	1	37
114 661 Vehicle Fund	184,111	0.51%	137	0	137	3	140
115 676 Worker's Comp Fund	173,659	0.48%	129	0	129	3	132
116 677 Health Ins. Fund	2,132,505	5.94%	1,588	0	1,588	34	1,622
117 678 Disability Fund	70,417	0.20%	52	0	52	1	54

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Audit Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
118 680 Fringe Benefit Fund	55,941	0.16%	\$42	\$0	\$42	\$1	\$43
119 681 Life Ins. Fund	57,655	0.16%	43	0	43	1	44
120 682 Retirement Fund	3,413,363	9.50%	2,541	0	2,541	55	2,596
121 683 Dental/Optical	73,029	0.20%	54	0	54	1	56
122 684 Unemployment	6,446	0.02%	5	0	5	0	5
131 Other	8,700	0.02%	6	0	6	0	7
Subtotal	35,917,366	100.00%	26,740	0	26,740	534	27,274
Direct Bills					0		0
Total					\$26,740		\$27,274

Basis Units: Dollar Value of Expenditures
 Source: Annual Audit

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Cost Plan Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Building Depreciation	7	11.29%	\$1,101	\$0	\$1,101	\$0	\$1,101
2 Equipment Depreciation	4	6.45%	629	0	629	0	629
3 101-175 Administration	5	8.06%	786	0	786	0	786
4 101-211 Legal Counsel	2	3.23%	314	0	314	0	314
5 101-215 Clerk	3	4.84%	472	0	472	0	472
6 101-243 Land Information Services	2	3.23%	314	0	314	0	314
7 101-253 Treasurer	3	4.84%	472	0	472	0	472
8 101-265/266 Buildings & Grounds	10	16.13%	1,572	0	1,572	0	1,572
9 101-299 Miscellaneous	8	12.90%	1,258	0	1,258	0	1,258
10 101-334 Court Security	2	3.23%	314	0	314	22	336
11 101-865 Insurance	7	11.29%	1,101	0	1,101	76	1,176
12 101-865-1 Property Insurance	7	11.29%	1,101	0	1,101	76	1,176
13 637 Data Processing	2	3.23%	314	0	314	22	336
Subtotal	62	100.00%	9,748	0	9,748	195	9,942
Direct Bills					0		0
Total					\$9,748		\$9,942

Basis Units: # Functions
 Source: Prior Year Cost Plan

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Accounting Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	337	1.50%	\$433	\$0	\$433	\$0	\$433
4 101-211 Legal Counsel	59	0.26%	76	0	76	0	76
5 101-215 Clerk	438	1.94%	562	0	562	0	562
6 101-243 Land Information Services	294	1.30%	378	0	378	0	378
7 101-253 Treasurer	320	1.42%	411	0	411	0	411
8 101-265/266 Buildings & Grounds	1,136	5.04%	1,459	0	1,459	0	1,459
9 101-299 Miscellaneous	138	0.61%	177	0	177	0	177
10 101-334 Court Security	144	0.64%	185	0	185	4	189
11 101-865 Insurance	8	0.04%	10	0	10	0	11
13 637 Data Processing	203	0.90%	261	0	261	6	267
14 101-101 Bd of Commissioners	263	1.17%	338	0	338	8	345
15 101-140 Trial Court Criminal & Civil	914	4.06%	1,174	0	1,174	27	1,200
16 101-147 Jury Board	17	0.08%	22	0	22	0	22
17 101-148 Family Division	723	3.21%	928	0	928	21	950
18 101-151 Adult Probation	61	0.27%	78	0	78	2	80
19 101-191 Elections	34	0.15%	44	0	44	1	45
20 101-225 Equalization	337	1.50%	433	0	433	10	443
21 101-229 Prosecutor / Crime Victim	414	1.84%	532	0	532	12	544
23 101-230 Extraditions	2	0.01%	3	0	3	0	3
24 101-236 Register of Deeds	367	1.63%	471	0	471	11	482
25 101-254 Tax Tribunal	6	0.03%	8	0	8	0	8
26 101-257 Co-Op Extension	14	0.06%	18	0	18	0	18
27 101-275 Drain Commissioner	374	1.66%	480	0	480	11	491
28 101-280 Soil Conservation	1	0.00%	1	0	1	0	1
29 101-301 Sheriff's Dept	889	3.95%	1,142	0	1,142	26	1,168
30 101-317 Snowmobile Enforcement	18	0.08%	23	0	23	1	24
31 101-331 Marine Law	181	0.80%	232	0	232	5	238
32 101-333 Road Patrol	310	1.38%	398	0	398	9	407
33 101-351 Jail	1,210	5.37%	1,554	0	1,554	35	1,589
34 101-355 Sheriff-Animal Control	302	1.34%	388	0	388	9	397
35 101-400 Planning	416	1.85%	534	0	534	12	546
36 101-426 Emergency Management	359	1.59%	461	0	461	10	471
37 101-430 Animal Control	579	2.57%	744	0	744	17	760
38 101-441 DPW	10	0.04%	13	0	13	0	13
40 101-601 Health	4	0.02%	5	0	5	0	5
41 101-631 Substance Abuse	4	0.02%	5	0	5	0	5
42 101-648 Medical Examiners	12	0.05%	15	0	15	0	16
43 101-681 Veterans Burial	37	0.16%	48	0	48	1	49
44 101-682 Veterans Counselor	59	0.26%	76	0	76	2	77
45 101-689 Soldiers & Sailors	7	0.03%	9	0	9	0	9
46 101-999 Appropriations	47	0.21%	60	0	60	1	62
47 201 Road Commission	88	0.39%	113	0	113	3	116

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Accounting Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 205 Central Dispatch	1,008	4.47%	\$1,294	\$0	\$1,294	\$29	\$1,324
49 208 Charlton Park Fund	891	3.95%	1,144	0	1,144	26	1,170
50 215 Friend of the Court	393	1.74%	505	0	505	11	516
53 227 Animal Shelter TNR Grant 2015	9	0.04%	12	0	12	0	12
54 228 Solid Waste	117	0.52%	150	0	150	3	154
55 229 Two Seven Oh Inc TNR	21	0.09%	27	0	27	1	28
56 232 Animal Shelter Donations	14	0.06%	18	0	18	0	18
57 233 Bary Comm Resource Net	5	0.02%	6	0	6	0	7
58 236 Remonumentation Fund	215	0.95%	276	0	276	6	282
61 248 Building Rehab Fund	46	0.20%	59	0	59	1	60
62 249 Capital Replacement	11	0.05%	14	0	14	0	14
63 250 Park & Rec Fund	238	1.06%	306	0	306	7	313
64 252 Co Agriculture Preserve	5	0.02%	6	0	6	0	7
65 253 Master Land Use Prog	1	0.00%	1	0	1	0	1
66 255 EDC	3	0.01%	4	0	4	0	4
67 256 ROD Automation	81	0.36%	104	0	104	2	106
68 259 Local Corr Officer	8	0.04%	10	0	10	0	11
69 260 Victims Services	4	0.02%	5	0	5	0	5
70 261 Indigent Defense	517	2.29%	664	0	664	15	679
71 264 Concealed Pistol Licensing	115	0.51%	148	0	148	3	151
74 267 Crime Victim Rights	250	1.11%	321	0	321	7	328
75 269 Law Library	70	0.31%	90	0	90	2	92
76 275 Comm on Aging	1,218	5.41%	1,564	0	1,564	36	1,600
77 276 CDBG	38	0.17%	49	0	49	1	50
78 277 Middleville Police Serv	314	1.39%	403	0	403	9	412
79 281 Swift & Sure Sanctions	374	1.66%	480	0	480	11	491
80 282 56B Sobriety Court	403	1.79%	518	0	518	12	529
81 283 Comm Corrections	334	1.48%	429	0	429	10	439
82 284 2021 ARP Act	3	0.01%	4	0	4	0	4
83 285 Adult Drug Court	404	1.79%	519	0	519	12	531
85 287 Mich Justice Training	13	0.06%	17	0	17	0	17
86 290 Social Welfare	13	0.06%	17	0	17	0	17
87 292-992 Child Care Fund	454	2.01%	583	0	583	13	596
88 292-664 CC Wrap Around	357	1.58%	458	0	458	10	469
89 292-665 CC Juv Drug Ct	10	0.04%	13	0	13	0	13
90 292-668 CC Juv Justice	204	0.91%	262	0	262	6	268
91 295 Airport Fund	252	1.12%	324	0	324	7	331
94 352 FOC Ren Debt Relocations	4	0.02%	5	0	5	0	5
95 354 Yankee Springs Water	3	0.01%	4	0	4	0	4
96 355 Middleville Water Debt	3	0.01%	4	0	4	0	4
97 356 Middleville Water Debt 2016	3	0.01%	4	0	4	0	4
98 357 Fawn Lake Sewer	4	0.02%	5	0	5	0	5

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Accounting Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
99 358 Yankee Spring	3	0.01%	\$4	\$0	\$4	\$0	\$4
100 359 Finkbeiner/Crain Debt	4	0.02%	5	0	5	0	5
101 360 TM Bldg Auth 2012 Debt	3	0.01%	4	0	4	0	4
102 361 Rd Comm Series '16 Debt Svc	3	0.01%	4	0	4	0	4
103 368 Thornapple Manor	11	0.05%	14	0	14	0	14
104 377 Leach & Middle Lake	3	0.01%	4	0	4	0	4
105 378 Little Thornapple 2019 Debt	16	0.07%	21	0	21	0	21
106 478 Litte Thornapple 2019 Construct	7	0.03%	9	0	9	0	9
107 506 - 511, 513 - 515 Delinquent Taxes	30	0.13%	39	0	39	1	39
108 512 Thornapple Manor Fund	80	0.36%	103	0	103	2	105
109 516 100% Tax Payment	5	0.02%	6	0	6	0	7
110 517 Foreclosure Fund	5	0.02%	6	0	6	0	7
111 588 Transit Fund	793	3.52%	1,018	0	1,018	23	1,041
112 595 Commissary	249	1.11%	320	0	320	7	327
113 660 Telephone	22	0.10%	28	0	28	1	29
114 661 Vehicle Fund	21	0.09%	27	0	27	1	28
115 676 Worker's Comp Fund	5	0.02%	6	0	6	0	7
116 677 Health Ins. Fund	156	0.69%	200	0	200	5	205
117 678 Disability Fund	206	0.91%	265	0	265	6	271
118 680 Fringe Benefit Fund	5	0.02%	6	0	6	0	7
119 681 Life Ins. Fund	17	0.08%	22	0	22	0	22
120 682 Retirement Fund	62	0.28%	80	0	80	2	81
121 683 Dental/Optical	205	0.91%	263	0	263	6	269
122 684 Unemployment	3	0.01%	4	0	4	0	4
125 801 Drain Fund	896	3.98%	1,151	0	1,151	26	1,177
126 804 Drain Maint	65	0.29%	83	0	83	2	85
127 843 Gun Lake Weed Assess	41	0.18%	53	0	53	1	54
128 851 Drain Debt	27	0.12%	35	0	35	1	35
131 Other	24	0.11%	31	0	31	1	32
Subtotal	22,533	100.00%	28,935	0	28,935	578	29,513
Direct Bills					0		0
Total					\$28,935		\$29,513

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%	\$121	\$0	\$121	\$0	\$121
5 101-215 Clerk	7.46	3.05%	367	0	367	0	367
6 101-243 Land Information Services	4.00	1.64%	197	0	197	0	197
7 101-253 Treasurer	3.00	1.23%	148	0	148	0	148
8 101-265/266 Buildings & Grounds	5.88	2.41%	289	0	289	0	289
10 101-334 Court Security	4.41	1.80%	217	0	217	5	222
14 101-101 Bd of Commissioners	4.03	1.65%	198	0	198	4	203
15 101-140 Trial Court Criminal & Civil	15.69	6.42%	772	0	772	17	789
17 101-148 Family Division	6.59	2.70%	324	0	324	7	331
20 101-225 Equalization	2.68	1.10%	132	0	132	3	135
21 101-229 Prosecutor / Crime Victim	8.00	3.27%	394	0	394	9	402
24 101-236 Register of Deeds	3.00	1.23%	148	0	148	3	151
27 101-275 Drain Commissioner	2.46	1.01%	121	0	121	3	124
29 101-301 Sheriff's Dept	34.64	14.17%	1,704	0	1,704	38	1,742
31 101-331 Marine Law	2.69	1.10%	132	0	132	3	135
32 101-333 Road Patrol	1.00	0.41%	49	0	49	1	50
33 101-351 Jail	24.23	9.91%	1,192	0	1,192	26	1,219
34 101-355 Sheriff-Animal Control	1.00	0.41%	49	0	49	1	50
35 101-400 Planning	3.00	1.23%	148	0	148	3	151
36 101-426 Emergency Management	1.00	0.41%	49	0	49	1	50
37 101-430 Animal Control	3.14	1.28%	155	0	155	3	158
48 205 Central Dispatch	19.27	7.88%	948	0	948	21	969
49 208 Charlton Park Fund	5.40	2.21%	266	0	266	6	272
50 215 Friend of the Court	14.34	5.87%	706	0	706	16	721
58 236 Remonumentation Fund	0.46	0.19%	23	0	23	0	23
63 250 Park & Rec Fund	0.85	0.35%	42	0	42	1	43
70 261 Indigent Defense	2.05	0.84%	101	0	101	2	103
71 264 Concealed Pistol Licensing	0.08	0.03%	4	0	4	0	4
74 267 Crime Victim Rights	1.00	0.41%	49	0	49	1	50
76 275 Comm on Aging	27.69	11.33%	1,363	0	1,363	30	1,393
78 277 Middleville Police Serv	3.00	1.23%	148	0	148	3	151
79 281 Swift & Sure Sanctions	1.55	0.63%	76	0	76	2	78
80 282 56B Sobriety Court	1.25	0.51%	62	0	62	1	63
81 283 Comm Corrections	0.65	0.27%	32	0	32	1	33
83 285 Adult Drug Court	1.55	0.63%	76	0	76	2	78
87 292-992 Child Care Fund	2.42	0.99%	119	0	119	3	122
88 292-664 CC Wrap Around	1.18	0.48%	58	0	58	1	59
89 292-665 CC Juv Drug Ct	0.16	0.07%	8	0	8	0	8
90 292-668 CC Juv Justice	1.00	0.41%	49	0	49	1	50
111 588 Transit Fund	20.23	8.27%	995	0	995	22	1,017

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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
Subtotal	244.48	100.00%	12,030	0	12,030	240	12,270
Direct Bills					0		0
Total					\$12,030		\$12,270
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	2.49	1.25%	\$96	\$0	\$96	\$0	\$96
5 101-215 Clerk	7.38	3.71%	286	0	286	0	286
6 101-243 Land Information Services	4.83	2.43%	187	0	187	0	187
7 101-253 Treasurer	3.30	1.66%	128	0	128	0	128
8 101-265/266 Buildings & Grounds	5.93	2.98%	230	0	230	0	230
10 101-334 Court Security	4.28	2.15%	166	0	166	4	169
14 101-101 Bd of Commissioners	3.96	1.99%	153	0	153	3	157
15 101-140 Trial Court Criminal & Civil	15.06	7.58%	583	0	583	13	596
17 101-148 Family Division	6.50	3.27%	252	0	252	6	257
20 101-225 Equalization	2.60	1.31%	101	0	101	2	103
21 101-229 Prosecutor / Crime Victim	8.00	4.02%	310	0	310	7	317
24 101-236 Register of Deeds	3.75	1.89%	145	0	145	3	148
27 101-275 Drain Commissioner	2.65	1.33%	103	0	103	2	105
29 101-301 Sheriff's Dept	33.02	16.61%	1,278	0	1,278	29	1,307
30 101-317 Snowmobile Enforcement	0.04	0.02%	2	0	2	0	2
31 101-331 Marine Law	1.89	0.95%	73	0	73	2	75
32 101-333 Road Patrol	1.00	0.50%	39	0	39	1	40
33 101-351 Jail	24.96	12.56%	966	0	966	22	988
34 101-355 Sheriff-Animal Control	1.00	0.50%	39	0	39	1	40
35 101-400 Planning	3.00	1.51%	116	0	116	3	119
36 101-426 Emergency Management	1.00	0.50%	39	0	39	1	40
37 101-430 Animal Control	3.23	1.62%	125	0	125	3	128
48 205 Central Dispatch	19.75	9.94%	765	0	765	17	782
49 208 Charlton Park Fund	5.81	2.92%	225	0	225	5	230
50 215 Friend of the Court	14.71	7.40%	570	0	570	13	582
58 236 Remonumentation Fund	0.45	0.23%	17	0	17	0	18
63 250 Park & Rec Fund	0.85	0.43%	33	0	33	1	34
70 261 Indigent Defense	3.19	1.60%	124	0	124	3	126
71 264 Concealed Pistol Licensing	0.18	0.09%	7	0	7	0	7
74 267 Crime Victim Rights	1.00	0.50%	39	0	39	1	40
78 277 Middleville Police Serv	3.00	1.51%	116	0	116	3	119
79 281 Swift & Sure Sanctions	1.55	0.78%	60	0	60	1	61
80 282 56B Sobriety Court	1.25	0.63%	48	0	48	1	49
81 283 Comm Corrections	0.65	0.33%	25	0	25	1	26
83 285 Adult Drug Court	1.55	0.78%	60	0	60	1	61
87 292-992 Child Care Fund	2.73	1.37%	106	0	106	2	108
88 292-664 CC Wrap Around	1.23	0.62%	48	0	48	1	49
90 292-668 CC Juv Justice	1.00	0.50%	39	0	39	1	40

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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
Subtotal	198.77	100.00%	7,696	0	7,696	154	7,849
Direct Bills					0		0
Total					\$7,696		\$7,849

Basis Units: Full-Time Equivalent (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	\$1,101	\$0	\$0	\$0	\$0	\$1,101
2 Equipment Depreciation	0	0	0	629	0	0	0	0	629
3 101-175 Administration	435	0	252	786	433	121	96	0	2,122
4 101-211 Legal Counsel	0	0	63	314	76	0	0	0	453
5 101-215 Clerk	1,288	0	471	472	562	367	286	0	3,446
6 101-243 Land Information Services	0	0	327	314	378	197	187	0	1,403
7 101-253 Treasurer	576	0	188	472	411	148	128	0	1,922
8 101-265/266 Buildings & Grounds	1,035	0	539	1,572	1,459	289	230	0	5,124
9 101-299 Miscellaneous	0	0	283	1,258	177	0	0	0	1,718
10 101-334 Court Security	766	0	83	336	189	222	169	0	1,765
11 101-865 Insurance	0	0	323	1,176	11	0	0	0	1,509
12 101-865-1 Property Insurance	0	0	0	1,176	0	0	0	0	1,176
13 637 Data Processing	0	0	164	336	267	0	0	0	767
14 101-101 Bd of Commissioners	709	0	157	0	345	203	157	0	1,570
15 101-140 Trial Court Criminal & Civil	2,695	0	1,055	0	1,200	789	596	0	6,335
16 101-147 Jury Board	0	0	2	0	22	0	0	0	25
17 101-148 Family Division	1,163	0	638	0	950	331	257	0	3,340
18 101-151 Adult Probation	0	0	7	0	80	0	0	0	87
19 101-191 Elections	0	0	17	0	45	0	0	0	61
20 101-225 Equalization	465	0	202	0	443	135	103	0	1,347
21 101-229 Prosecutor / Crime Victim	1,431	0	678	0	544	402	317	0	3,372
23 101-230 Extraditions	0	0	4	0	3	0	0	0	6
24 101-236 Register of Deeds	671	0	209	0	482	151	148	0	1,661
25 101-254 Tax Tribunal	0	0	3	0	8	0	0	0	11
26 101-257 Co-Op Extension	0	0	94	0	18	0	0	0	113
27 101-275 Drain Commissioner	474	0	177	0	491	124	105	0	1,371
28 101-280 Soil Conservation	0	0	25	0	1	0	0	0	26
29 101-301 Sheriff's Dept	0	0	2,524	0	1,168	1,742	1,307	0	6,741
30 101-317 Snowmobile Enforcement	0	0	1	0	24	0	2	0	26
31 101-331 Marine Law	0	0	76	0	238	135	75	0	524
32 101-333 Road Patrol	0	0	86	0	407	50	40	0	583
33 101-351 Jail	0	0	1,934	0	1,589	1,219	988	0	5,730
34 101-355 Sheriff-Animal Control	0	0	72	0	397	50	40	0	559
35 101-400 Planning	537	0	225	0	546	151	119	0	1,578
36 101-426 Emergency Management	0	0	124	0	471	50	40	0	685
37 101-430 Animal Control	0	0	211	0	760	158	128	0	1,257
38 101-441 DPW	0	0	154	0	13	0	0	0	167
40 101-601 Health	0	0	347	0	5	0	0	0	353
41 101-631 Substance Abuse	0	0	61	0	5	0	0	0	66
42 101-648 Medical Examiners	0	0	118	0	16	0	0	0	134
43 101-681 Veterans Burial	0	0	22	0	49	0	0	0	71

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Allocation Summary

Dept:9 101-299 Miscellaneous

Department	Copier Service Leases &	Departmental Paper / Copier	Audit	Cost Plan	Accounting	Human Resource Admin	OPEB Valuation	General Government	Total
44 101-682 Veterans Counselor	\$0	\$0	\$30	\$0	\$77	\$0	\$0	\$0	\$107
45 101-689 Soldiers & Sailors	0	0	9	0	9	0	0	0	18
46 101-999 Appropriations	0	0	0	0	62	0	0	0	62
47 201 Road Commission	0	0	0	0	116	0	0	0	116
48 205 Central Dispatch	0	0	1,824	0	1,324	969	782	0	4,899
49 208 Charlton Park Fund	0	0	512	0	1,170	272	230	0	2,184
50 215 Friend of the Court	2,632	0	943	0	516	721	582	0	5,395
53 227 Animal Shelter TNR Grant 2015	0	0	2	0	12	0	0	0	14
54 228 Solid Waste	0	0	51	0	154	0	0	0	205
55 229 Two Seven Oh Inc TNR	0	0	19	0	28	0	0	0	47
56 232 Animal Shelter Donations	0	0	13	0	18	0	0	0	31
57 233 Barry Comm Resource Net	0	0	1	0	7	0	0	0	8
58 236 Remonumentation Fund	0	0	54	0	282	23	18	0	377
61 248 Building Rehab Fund	0	0	692	0	60	0	0	0	752
62 249 Capital Replacement	0	0	110	0	14	0	0	0	125
63 250 Park & Rec Fund	0	0	46	0	313	43	34	0	435
64 252 Co Agriculture Preserve	0	0	2	0	7	0	0	0	9
65 253 Master Land Use Prog	0	0	0	0	1	0	0	0	1
66 255 EDC	0	0	118	0	4	0	0	0	122
67 256 ROD Automation	0	0	40	0	106	0	0	0	146
68 259 Local Corr Officer	0	0	5	0	11	0	0	0	15
69 260 Victims Services	0	0	0	0	5	0	0	0	6
70 261 Indigent Defense	571	0	493	0	679	103	126	0	1,972
71 264 Concealed Pistol Licensing	0	0	8	0	151	4	7	0	170
74 267 Crime Victim Rights	0	0	54	0	328	50	40	0	472
75 269 Law Library	0	0	19	0	92	0	0	0	111
76 275 Comm on Aging	0	0	1,341	0	1,600	1,393	0	0	4,333
77 276 CDBG	0	0	24	0	50	0	0	0	74
78 277 Middleville Police Serv	0	0	216	0	412	151	119	0	898
79 281 Swift & Sure Sanctions	0	0	117	0	491	78	61	0	747
80 282 56B Sobriety Court	0	0	109	0	529	63	49	0	750
81 283 Comm Corrections	116	0	86	0	439	33	26	0	699
82 284 2021 ARP Act	0	0	0	0	4	0	0	0	4
83 285 Adult Drug Court	277	0	127	0	531	78	61	0	1,074
85 287 Mich Justice Training	0	0	3	0	17	0	0	0	20
86 290 Social Welfare	0	0	5	0	17	0	0	0	22
87 292-992 Child Care Fund	488	0	431	0	596	122	108	0	1,746
88 292-664 CC Wrap Around	220	0	90	0	469	59	49	0	887
89 292-665 CC Juv Drug Ct	0	0	0	0	13	8	0	0	21
90 292-668 CC Juv Justice	179	0	49	0	268	50	40	0	586
91 295 Airport Fund	0	0	411	0	331	0	0	0	742

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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
94 352 FOC Ren Debt Relocations	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$5
95 354 Yankee Springs Water	0	0	0	0	4	0	0	0	4
96 355 Middleville Water Debt	0	0	0	0	4	0	0	0	4
97 356 Middleville Water Debt 2016	0	0	0	0	4	0	0	0	4
98 357 Fawn Lake Sewer	0	0	0	0	5	0	0	0	5
99 358 Yankee Spring	0	0	0	0	4	0	0	0	4
100 359 Finkbeiner/Crain Debt	0	0	0	0	5	0	0	0	5
101 360 TM Bldg Auth 2012 Debt	0	0	262	0	4	0	0	0	266
102 361 Rd Comm Series '16 Debt Svc	0	0	0	0	4	0	0	0	4
103 368 Thornapple Manor	0	0	1,220	0	14	0	0	0	1,234
104 377 Leach & Middle Lake	0	0	0	0	4	0	0	0	4
105 378 Little Thornapple 2019 Debt	0	0	0	0	21	0	0	0	21
106 478 Litte Thornapple 2019 Construct	0	0	0	0	9	0	0	0	9
107 506 - 511, 513 - 515 Delinquent Taxes	0	0	0	0	39	0	0	0	39
108 512 Thornapple Manor Fund	0	0	0	0	105	0	0	0	105
109 516 100% Tax Payment	0	0	0	0	7	0	0	0	7
110 517 Foreclosure Fund	0	0	0	0	7	0	0	0	7
111 588 Transit Fund	0	0	1,000	0	1,041	1,017	0	0	3,059
112 595 Commissary	0	0	87	0	327	0	0	0	414
113 660 Telephone	0	0	37	0	29	0	0	0	66
114 661 Vehicle Fund	0	0	140	0	28	0	0	0	168
115 676 Worker's Comp Fund	0	0	132	0	7	0	0	0	139
116 677 Health Ins. Fund	0	0	1,622	0	205	0	0	0	1,827
117 678 Disability Fund	0	0	54	0	271	0	0	0	324
118 680 Fringe Benefit Fund	0	0	43	0	7	0	0	0	49
119 681 Life Ins. Fund	0	0	44	0	22	0	0	0	66
120 682 Retirement Fund	0	0	2,596	0	81	0	0	0	2,678
121 683 Dental/Optical	0	0	56	0	269	0	0	0	325
122 684 Unemployment	0	0	5	0	4	0	0	0	9
125 801 Drain Fund	0	0	0	0	1,177	0	0	0	1,177
126 804 Drain Maint	0	0	0	0	85	0	0	0	85
127 843 Gun Lake Weed Assess	0	0	0	0	54	0	0	0	54
128 851 Drain Debt	0	0	0	0	35	0	0	0	35
131 Other	0	0	7	0	32	0	0	0	38
Total	\$16,728	\$0	\$27,274	\$9,942	\$29,513	\$12,270	\$7,849	\$0	\$103,577

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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
Personnel Costs					
Salaries	S1	98,899	0	49,450	49,450
<i>Salary % Split</i>			<i>.00%</i>	<i>50.00%</i>	<i>50.00%</i>
Benefits	S	9,951	0	4,975	4,975
Subtotal - Personnel Costs		108,850	0	54,425	54,425
Services & Supplies Cost					
744-000 Uniforms & Accessories	S	89	0	45	45
748-000 Other Supplies	S	79	0	39	39
813-000 Dry Cleaning	S	31	0	16	16
Subtotal - Services & Supplies		199	0	100	100
Department Cost Total		109,049	0	54,525	54,525
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		109,049	0	54,525	54,525
General Admin Distribution			0	0	0
Grand Total		\$109,049		\$54,525	\$54,525

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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	\$512	\$2	\$257	\$257
1 Courts & Law	2,017	9	1,013	1,013
Subtotal - Building Depreciation	2,529	12	1,270	1,270
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	37	1,675	1,675
3 County Coordination	510	109	310	310
3 Financial Reporting / Accounting	720	155	438	438
3 Computer Operations	51	11	31	31
3 Personnel Management	518	111	315	315
Subtotal - 101-175 Administration	1,799	387	1,093	1,093
5 Payroll / Fringe	1,639	286	963	963
5 Accounting	194	34	114	114
Subtotal - 101-215 Clerk	1,833	320	1,076	1,076
6 Data Processing Support	1,677	417	1,047	1,047
Subtotal - 101-243 Land Information Sc	1,677	417	1,047	1,047
7 General Fund Revenues	878	165	521	521
Subtotal - 101-253 Treasurer	878	165	521	521
8 Courthouse	4,292	884	2,588	2,588
8 Courts & Law	4,489	605	2,547	2,547
Subtotal - 101-265/266 Buildings & Grc	8,781	1,490	5,136	5,136
9 Copier Service Leases & Maint	747	19	383	383
9 Audit	81	2	41	41
9 Cost Plan	314	22	168	168
9 Accounting	185	4	95	95
9 Human Resource Admin	217	5	111	111
9 OPEB Valuation	166	4	85	85
Subtotal - 101-299 Miscellaneous	1,710	55	883	883
10 Courthouse Security	0	1,403	701	701

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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	\$1,094	\$547	\$547
Subtotal - 101-334 Court Security	0	2,496	1,248	1,248
11 General Liability	0	88	44	44
11 Public Officials	0	1,179	589	589
11 Employee Benefits	0	940	470	470
11 Retirement Fund	0	13,045	6,523	6,523
Subtotal - 101-865 Insurance	0	15,253	7,626	7,626
12 Courthouse	0	271	136	136
12 Courts & Law	0	221	110	110
Subtotal - 101-865-1 Property Insuranc	0	492	246	246
13 Computer Services	0	1,092	546	546
Subtotal - 637 Data Processing	0	1,092	546	546
Total Incoming	22,521	22,215	22,368	22,368
C. Total Allocated		\$153,784	\$76,892	\$76,892
			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%	\$4,956	\$0	\$4,956	\$0	\$4,956
5 101-215 Clerk	1,471	13.07%	8,596	0	8,596	0	8,596
7 101-253 Treasurer	744	6.61%	4,348	0	4,348	0	4,348
8 101-265/266 Buildings & Grounds	200	1.78%	1,169	0	1,169	0	1,169
10 101-334 Court Security	240	2.13%	1,403	0	1,403	0	1,403
14 101-101 Bd of Commissioners	810	7.20%	4,734	0	4,734	1,160	5,894
15 101-140 Trial Court Criminal & Civil	4,472	39.73%	26,134	0	26,134	6,406	32,540
20 101-225 Equalization	570	5.06%	3,331	0	3,331	817	4,148
24 101-236 Register of Deeds	760	6.75%	4,441	0	4,441	1,089	5,530
27 101-275 Drain Commissioner	546	4.85%	3,191	0	3,191	782	3,973
35 101-400 Planning	596	5.29%	3,483	0	3,483	854	4,337
Subtotal	11,257	100.00%	65,785	0	65,785	11,107	76,892
Direct Bills					0		0
Total					\$65,785		\$76,892

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%	\$2,520	\$0	\$2,520	\$0	\$2,520
10 101-334 Court Security	375	1.66%	1,094	0	1,094	0	1,094
15 101-140 Trial Court Criminal & Civil	5,388	23.88%	15,712	0	15,712	2,807	18,519
17 101-148 Family Division	5,698	25.26%	16,616	0	16,616	2,969	19,585
18 101-151 Adult Probation	2,848	12.62%	8,305	0	8,305	1,484	9,789
21 101-229 Prosecutor / Crime Victim	2,220	9.84%	6,474	0	6,474	1,157	7,630
70 261 Indigent Defense	639	2.83%	1,863	0	1,863	333	2,196
75 269 Law Library	240	1.06%	700	0	700	125	825
81 283 Comm Corrections	230	1.02%	671	0	671	120	791
83 285 Adult Drug Court	1,926	8.54%	5,616	0	5,616	1,003	6,620
87 292-992 Child Care Fund	670	2.97%	1,954	0	1,954	349	2,303
88 292-664 CC Wrap Around	120	0.53%	350	0	350	63	412
90 292-668 CC Juv Justice	336	1.49%	980	0	980	175	1,155
131 Other	1,005	4.45%	2,931	0	2,931	524	3,454
Subtotal	22,559	100.00%	65,785	0	65,785	11,107	76,892
Direct Bills					0		0
Total					\$65,785		\$76,892

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	\$4,956	\$0	\$4,956
5 101-215 Clerk	8,596	0	8,596
7 101-253 Treasurer	4,348	0	4,348
8 101-265/266 Buildings & Grounds	1,169	2,520	3,688
10 101-334 Court Security	1,403	1,094	2,496
14 101-101 Bd of Commissioners	5,894	0	5,894
15 101-140 Trial Court Criminal & Civil	32,540	18,519	51,059
17 101-148 Family Division	0	19,585	19,585
18 101-151 Adult Probation	0	9,789	9,789
20 101-225 Equalization	4,148	0	4,148
21 101-229 Prosecutor / Crime Victim	0	7,630	7,630
24 101-236 Register of Deeds	5,530	0	5,530
27 101-275 Drain Commissioner	3,973	0	3,973
35 101-400 Planning	4,337	0	4,337
70 261 Indigent Defense	0	2,196	2,196
75 269 Law Library	0	825	825
81 283 Comm Corrections	0	791	791
83 285 Adult Drug Court	0	6,620	6,620
87 292-992 Child Care Fund	0	2,303	2,303
88 292-664 CC Wrap Around	0	412	412
90 292-668 CC Juv Justice	0	1,155	1,155
131 Other	0	3,454	3,454
Total	<u>\$76,892</u>	<u>\$76,892</u>	<u>\$153,784</u>

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 2021, the Board of Commissioners authorized additional payment 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>		<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0	0	0	0	0
Services & Supplies Cost									
101-865-910.000 Insurance P	424,166	0	120,018	28,361	63,817	79,629	132,341	0	0
101-999-999-677 Health Ins. Contributi P	48,394	0	0	0	0	0	0	48,394	0
101-999-999-681 Life Ins. Contribution P	2,500	0	0	0	0	0	0	2,500	0
682-861-718-000 Employer Share Reti P	500,000	0	0	0	0	0	0	0	500,000
Subtotal - Services & Supplies	975,060	0	120,018	28,361	63,817	79,629	132,341	50,894	500,000
Department Cost Total	975,060	0	120,018	28,361	63,817	79,629	132,341	50,894	500,000
Adjustments to Cost									
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
Total Costs After Adjustments	975,060	0	120,018	28,361	63,817	79,629	132,341	50,894	500,000
General Admin Distribution		0	0	0	0	0	0	0	0
Grand Total	\$975,060		\$120,018	\$28,361	\$63,817	\$79,629	\$132,341	\$50,894	\$500,000

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B. Incoming Costs - (Default Spread Expense%)

Dept:11 101-865 Insurance

Department	First Incoming	Second Incoming	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits	Retirement Fund
3 County Coordination	\$1,984	\$425	\$297	\$70	\$158	\$197	\$327	\$126	\$1,235
3 Financial Reporting / Accounting	40	9	6	1	3	4	7	3	25
3 Risk Management	19,961	4,240	2,979	704	1,584	1,976	3,285	1,263	12,410
Subtotal - 101-175 Administration	21,984	4,674	3,281	775	1,745	2,177	3,618	1,391	13,670
5 Accounting	11	2	2	0	1	1	2	1	6
Subtotal - 101-215 Clerk	11	2	2	0	1	1	2	1	6
7 General Fund Revenues	49	9	7	2	4	5	8	3	30
Subtotal - 101-253 Treasurer	49	9	7	2	4	5	8	3	30
9 Audit	316	7	40	9	21	26	44	17	165
9 Cost Plan	1,101	76	145	34	77	96	160	61	603
9 Accounting	10	0	1	0	1	1	1	1	5
Subtotal - 101-299 Miscellaneous	1,427	83	186	44	99	123	205	79	774
11 General Liability	0	343	42	10	22	28	47	18	176
Subtotal - 101-865 Insurance	0	343	42	10	22	28	47	18	176
Total Incoming	23,470	5,111	3,518	831	1,871	2,334	3,879	1,492	14,656
C. Total Allocated		\$1,003,642	\$123,536	\$29,192	\$65,688	\$81,963	\$136,220	\$52,386	\$514,656
			12.31%	2.91%	6.54%	8.17%	13.57%	5.22%	51.28%

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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%	\$122,907	\$0	\$122,907	\$629	\$123,536
Subtotal	1	100.00%	122,907	0	122,907	629	123,536
Direct Bills					0		0
Total					\$122,907		\$123,536

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	338,383	0.94%	\$274	\$0	\$274	\$0	\$274
4 101-211 Legal Counsel	84,021	0.23%	68	0	68	0	68
5 101-215 Clerk	632,525	1.76%	511	0	511	0	511
6 101-243 Land Information Services	439,517	1.22%	355	0	355	0	355
7 101-253 Treasurer	252,278	0.70%	204	0	204	0	204
8 101-265/266 Buildings & Grounds	724,374	2.02%	586	0	586	0	586
9 101-299 Miscellaneous	380,691	1.06%	308	0	308	0	308
10 101-334 Court Security	109,049	0.30%	88	0	88	0	88
11 101-865 Insurance	424,166	1.18%	343	0	343	0	343
13 637 Data Processing	215,486	0.60%	174	0	174	1	175
14 101-101 Bd of Commissioners	206,048	0.57%	167	0	167	1	168
15 101-140 Trial Court Criminal & Civil	1,386,882	3.86%	1,121	0	1,121	6	1,128
16 101-147 Jury Board	3,160	0.01%	3	0	3	0	3
17 101-148 Family Division	839,104	2.34%	679	0	679	4	682
18 101-151 Adult Probation	8,919	0.02%	7	0	7	0	7
19 101-191 Elections	21,853	0.06%	18	0	18	0	18
20 101-225 Equalization	265,409	0.74%	215	0	215	1	216
21 101-229 Prosecutor / Crime Victim	890,715	2.48%	720	0	720	4	724
23 101-230 Extraditions	4,885	0.01%	4	0	4	0	4
24 101-236 Register of Deeds	274,866	0.77%	222	0	222	1	224
25 101-254 Tax Tribunal	3,828	0.01%	3	0	3	0	3
26 101-257 Co-Op Extension	124,182	0.35%	100	0	100	1	101
27 101-275 Drain Commissioner	232,800	0.65%	188	0	188	1	189
28 101-280 Soil Conservation	32,500	0.09%	26	0	26	0	26
29 101-301 Sheriff's Dept	3,318,924	9.24%	2,684	0	2,684	15	2,699
30 101-317 Snowmobile Enforcement	1,283	0.00%	1	0	1	0	1
31 101-331 Marine Law	99,866	0.28%	81	0	81	0	81
32 101-333 Road Patrol	113,315	0.32%	92	0	92	1	92
33 101-351 Jail	2,542,872	7.08%	2,056	0	2,056	12	2,068
34 101-355 Sheriff-Animal Control	94,900	0.26%	77	0	77	0	77
35 101-400 Planning	296,271	0.82%	240	0	240	1	241
36 101-426 Emergency Management	162,532	0.45%	131	0	131	1	132
37 101-430 Animal Control	276,873	0.77%	224	0	224	1	225
38 101-441 DPW	202,312	0.56%	164	0	164	1	165
40 101-601 Health	456,796	1.27%	369	0	369	2	371
41 101-631 Substance Abuse	79,701	0.22%	64	0	64	0	65
42 101-648 Medical Examiners	155,169	0.43%	125	0	125	1	126
43 101-681 Veterans Burial	29,400	0.08%	24	0	24	0	24
44 101-682 Veterans Counselor	39,054	0.11%	32	0	32	0	32
45 101-689 Soldiers & Sailors	11,464	0.03%	9	0	9	0	9
48 205 Central Dispatch	2,398,674	6.68%	1,940	0	1,940	11	1,951
49 208 Charlton Park Fund	673,058	1.87%	544	0	544	3	547

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General Liability Allocations

Dept:11 101-865 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 215 Friend of the Court	1,240,353	3.45%	\$1,003	\$0	\$1,003	\$6	\$1,009
53 227 Animal Shelter TNR Grant 2015	2,950	0.01%	2	0	2	0	2
54 228 Solid Waste	66,952	0.19%	54	0	54	0	54
55 229 Two Seven Oh Inc TNR	25,363	0.07%	21	0	21	0	21
56 232 Animal Shelter Donations	17,098	0.05%	14	0	14	0	14
57 233 Barry Comm Resource Net	1,934	0.01%	2	0	2	0	2
58 236 Remonumentation Fund	70,641	0.20%	57	0	57	0	57
61 248 Building Rehab Fund	909,808	2.53%	736	0	736	4	740
62 249 Capital Replacement	144,994	0.40%	117	0	117	1	118
63 250 Park & Rec Fund	60,934	0.17%	49	0	49	0	50
64 252 Co Agriculture Preserve	3,156	0.01%	3	0	3	0	3
66 255 EDC	155,585	0.43%	126	0	126	1	127
67 256 ROD Automation	52,082	0.15%	42	0	42	0	42
68 259 Local Corr Officer	6,048	0.02%	5	0	5	0	5
69 260 Victims Services	370	0.00%	0	0	0	0	0
70 261 Indigent Defense	648,061	1.80%	524	0	524	3	527
71 264 Concealed Pistol Licensing	10,790	0.03%	9	0	9	0	9
74 267 Crime Victim Rights	70,412	0.20%	57	0	57	0	57
75 269 Law Library	24,557	0.07%	20	0	20	0	20
76 275 Comm on Aging	1,762,467	4.91%	1,425	0	1,425	8	1,433
77 276 CDBG	31,768	0.09%	26	0	26	0	26
78 277 Middleville Police Serv	283,682	0.79%	229	0	229	1	231
79 281 Swift & Sure Sanctions	153,578	0.43%	124	0	124	1	125
80 282 56B Sobriety Court	142,718	0.40%	115	0	115	1	116
81 283 Comm Corrections	113,235	0.32%	92	0	92	1	92
83 285 Adult Drug Court	166,510	0.46%	135	0	135	1	135
85 287 Mich Justice Training	3,812	0.01%	3	0	3	0	3
86 290 Social Welfare	6,559	0.02%	5	0	5	0	5
87 292-992 Child Care Fund	566,855	1.58%	458	0	458	3	461
88 292-664 CC Wrap Around	117,975	0.33%	95	0	95	1	96
89 292-665 CC Juv Drug Ct	288	0.00%	0	0	0	0	0
90 292-668 CC Juv Justice	64,674	0.18%	52	0	52	0	53
91 295 Airport Fund	540,698	1.51%	437	0	437	2	440
101 360 TM Bldg Auth 2012 Debt	344,338	0.96%	278	0	278	2	280
103 368 Thornapple Manor	1,603,924	4.47%	1,297	0	1,297	7	1,304
111 588 Transit Fund	1,315,351	3.66%	1,064	0	1,064	6	1,070
112 595 Commissary	114,092	0.32%	92	0	92	1	93
113 660 Telephone	48,823	0.14%	39	0	39	0	40
114 661 Vehicle Fund	184,111	0.51%	149	0	149	1	150
115 676 Worker's Comp Fund	173,659	0.48%	140	0	140	1	141
116 677 Health Ins. Fund	2,132,505	5.94%	1,724	0	1,724	10	1,734
117 678 Disability Fund	70,417	0.20%	57	0	57	0	57

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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
118 680 Fringe Benefit Fund	55,941	0.16%	\$45	\$0	\$45	\$0	\$45
119 681 Life Ins. Fund	57,655	0.16%	47	0	47	0	47
120 682 Retirement Fund	3,413,363	9.50%	2,760	0	2,760	16	2,776
121 683 Dental/Optical	73,029	0.20%	59	0	59	0	59
122 684 Unemployment	6,446	0.02%	5	0	5	0	5
131 Other	8,700	0.02%	7	0	7	0	7
Subtotal	35,917,366	100.00%	29,043	0	29,043	149	29,192
Direct Bills					0		0
Total					\$29,043		\$29,192

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%	\$655	\$0	\$655	\$0	\$655
5 101-215 Clerk	7.46	3.05%	1,994	0	1,994	0	1,994
6 101-243 Land Information Services	4.00	1.64%	1,069	0	1,069	0	1,069
7 101-253 Treasurer	3.00	1.23%	802	0	802	0	802
8 101-265/266 Buildings & Grounds	5.88	2.41%	1,572	0	1,572	0	1,572
10 101-334 Court Security	4.41	1.80%	1,179	0	1,179	0	1,179
14 101-101 Bd of Commissioners	4.03	1.65%	1,077	0	1,077	6	1,083
15 101-140 Trial Court Criminal & Civil	15.69	6.42%	4,194	0	4,194	24	4,218
17 101-148 Family Division	6.59	2.70%	1,762	0	1,762	10	1,772
20 101-225 Equalization	2.68	1.10%	716	0	716	4	721
21 101-229 Prosecutor / Crime Victim	8.00	3.27%	2,139	0	2,139	12	2,151
24 101-236 Register of Deeds	3.00	1.23%	802	0	802	5	807
27 101-275 Drain Commissioner	2.46	1.01%	658	0	658	4	661
29 101-301 Sheriff's Dept	34.64	14.17%	9,260	0	9,260	53	9,313
31 101-331 Marine Law	2.69	1.10%	719	0	719	4	723
32 101-333 Road Patrol	1.00	0.41%	267	0	267	2	269
33 101-351 Jail	24.23	9.91%	6,477	0	6,477	37	6,514
34 101-355 Sheriff-Animal Control	1.00	0.41%	267	0	267	2	269
35 101-400 Planning	3.00	1.23%	802	0	802	5	807
36 101-426 Emergency Management	1.00	0.41%	267	0	267	2	269
37 101-430 Animal Control	3.14	1.28%	839	0	839	5	844
48 205 Central Dispatch	19.27	7.88%	5,151	0	5,151	30	5,181
49 208 Charlton Park Fund	5.40	2.21%	1,444	0	1,444	8	1,452
50 215 Friend of the Court	14.34	5.87%	3,833	0	3,833	22	3,855
58 236 Remonumentation Fund	0.46	0.19%	123	0	123	1	124
63 250 Park & Rec Fund	0.85	0.35%	227	0	227	1	229
70 261 Indigent Defense	2.05	0.84%	548	0	548	3	551
71 264 Concealed Pistol Licensing	0.08	0.03%	21	0	21	0	22
74 267 Crime Victim Rights	1.00	0.41%	267	0	267	2	269
76 275 Comm on Aging	27.69	11.33%	7,402	0	7,402	43	7,445
78 277 Middleville Police Serv	3.00	1.23%	802	0	802	5	807
79 281 Swift & Sure Sanctions	1.55	0.63%	414	0	414	2	417
80 282 56B Sobriety Court	1.25	0.51%	334	0	334	2	336
81 283 Comm Corrections	0.65	0.27%	174	0	174	1	175
83 285 Adult Drug Court	1.55	0.63%	414	0	414	2	417
87 292-992 Child Care Fund	2.42	0.99%	647	0	647	4	651
88 292-664 CC Wrap Around	1.18	0.48%	315	0	315	2	317
89 292-665 CC Juv Drug Ct	0.16	0.07%	43	0	43	0	43
90 292-668 CC Juv Justice	1.00	0.41%	267	0	267	2	269
111 588 Transit Fund	20.23	8.27%	5,408	0	5,408	31	5,439

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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
Subtotal	244.48	100.00%	65,354	0	65,354	335	65,688
Direct Bills					0		0
Total					\$65,354		\$65,688

Basis Units: Full-Time Equivalent (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
3 101-175 Administration	1	1.08%	\$877	\$0	\$877	\$0	\$877
6 101-243 Land Information Services	1	1.08%	877	0	877	0	877
8 101-265/266 Buildings & Grounds	2	2.15%	1,754	0	1,754	0	1,754
15 101-140 Trial Court Criminal & Civil	7	7.53%	6,138	0	6,138	33	6,171
20 101-225 Equalization	1	1.08%	877	0	877	5	882
27 101-275 Drain Commissioner	1	1.08%	877	0	877	5	882
29 101-301 Sheriff's Dept	38	40.86%	33,320	0	33,320	178	33,498
33 101-351 Jail	1	1.08%	877	0	877	5	882
36 101-426 Emergency Management	3	3.23%	2,630	0	2,630	14	2,645
37 101-430 Animal Control	6	6.45%	5,261	0	5,261	28	5,289
40 101-601 Health	4	4.30%	3,507	0	3,507	19	3,526
49 208 Charlton Park Fund	3	3.23%	2,630	0	2,630	14	2,645
76 275 Comm on Aging	5	5.38%	4,384	0	4,384	23	4,408
111 588 Transit Fund	20	21.51%	17,537	0	17,537	94	17,630
Subtotal	93	100.00%	81,545	0	81,545	417	81,963
Direct Bills					0		0
Total					\$81,545		\$81,963

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%	\$135,527	\$0	\$135,527	\$694	\$136,220
Subtotal	1	100.00%	135,527	0	135,527	694	136,220
Direct Bills					0		0
Total					\$135,527		\$136,220

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%	\$522	\$0	\$522	\$0	\$522
5 101-215 Clerk	7.46	3.05%	1,590	0	1,590	0	1,590
6 101-243 Land Information Services	4.00	1.64%	853	0	853	0	853
7 101-253 Treasurer	3.00	1.23%	640	0	640	0	640
8 101-265/266 Buildings & Grounds	5.88	2.41%	1,254	0	1,254	0	1,254
10 101-334 Court Security	4.41	1.80%	940	0	940	0	940
14 101-101 Bd of Commissioners	4.03	1.65%	859	0	859	5	864
15 101-140 Trial Court Criminal & Civil	15.69	6.42%	3,345	0	3,345	19	3,364
17 101-148 Family Division	6.59	2.70%	1,405	0	1,405	8	1,413
20 101-225 Equalization	2.68	1.10%	571	0	571	3	575
21 101-229 Prosecutor / Crime Victim	8.00	3.27%	1,705	0	1,705	10	1,715
24 101-236 Register of Deeds	3.00	1.23%	640	0	640	4	643
27 101-275 Drain Commissioner	2.46	1.01%	524	0	524	3	527
29 101-301 Sheriff's Dept	34.64	14.17%	7,385	0	7,385	43	7,427
31 101-331 Marine Law	2.69	1.10%	573	0	573	3	577
32 101-333 Road Patrol	1.00	0.41%	213	0	213	1	214
33 101-351 Jail	24.23	9.91%	5,165	0	5,165	30	5,195
34 101-355 Sheriff-Animal Control	1.00	0.41%	213	0	213	1	214
35 101-400 Planning	3.00	1.23%	640	0	640	4	643
36 101-426 Emergency Management	1.00	0.41%	213	0	213	1	214
37 101-430 Animal Control	3.14	1.28%	669	0	669	4	673
48 205 Central Dispatch	19.27	7.88%	4,108	0	4,108	24	4,132
49 208 Charlton Park Fund	5.40	2.21%	1,151	0	1,151	7	1,158
50 215 Friend of the Court	14.34	5.87%	3,057	0	3,057	18	3,075
58 236 Remonumentation Fund	0.46	0.19%	98	0	98	1	99
63 250 Park & Rec Fund	0.85	0.35%	181	0	181	1	182
70 261 Indigent Defense	2.05	0.84%	437	0	437	3	440
71 264 Concealed Pistol Licensing	0.08	0.03%	17	0	17	0	17
74 267 Crime Victim Rights	1.00	0.41%	213	0	213	1	214
76 275 Comm on Aging	27.69	11.33%	5,903	0	5,903	34	5,937
78 277 Middleville Police Serv	3.00	1.23%	640	0	640	4	643
79 281 Swift & Sure Sanctions	1.55	0.63%	330	0	330	2	332
80 282 56B Sobriety Court	1.25	0.51%	266	0	266	2	268
81 283 Comm Corrections	0.65	0.27%	139	0	139	1	139
83 285 Adult Drug Court	1.55	0.63%	330	0	330	2	332
87 292-992 Child Care Fund	2.42	0.99%	516	0	516	3	519
88 292-664 CC Wrap Around	1.18	0.48%	252	0	252	1	253
89 292-665 CC Juv Drug Ct	0.16	0.07%	34	0	34	0	34
90 292-668 CC Juv Justice	1.00	0.41%	213	0	213	1	214
111 588 Transit Fund	20.23	8.27%	4,313	0	4,313	25	4,338

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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
Subtotal	244.48	100.00%	52,119	0	52,119	267	52,386
Direct Bills					0		0
Total					\$52,119		\$52,386
Basis Units: Full-Time Equivalent (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	2.49	1.48%	\$7,590	\$0	\$7,590	\$0	\$7,590
5 101-215 Clerk	7.38	4.39%	22,494	0	22,494	0	22,494
6 101-243 Land Information Services	4.83	2.88%	14,722	0	14,722	0	14,722
7 101-253 Treasurer	3.30	1.96%	10,058	0	10,058	0	10,058
8 101-265/266 Buildings & Grounds	5.93	3.53%	18,075	0	18,075	0	18,075
10 101-334 Court Security	4.28	2.55%	13,045	0	13,045	0	13,045
14 101-101 Bd of Commissioners	3.96	2.36%	12,070	0	12,070	74	12,144
15 101-140 Trial Court Criminal & Civil	15.06	8.96%	45,903	0	45,903	282	46,185
17 101-148 Family Division	6.50	3.87%	19,812	0	19,812	122	19,934
20 101-225 Equalization	2.60	1.55%	7,925	0	7,925	49	7,974
21 101-229 Prosecutor / Crime Victim	8.00	4.76%	24,384	0	24,384	150	24,534
24 101-236 Register of Deeds	3.75	2.23%	11,430	0	11,430	70	11,500
27 101-275 Drain Commissioner	2.65	1.58%	8,077	0	8,077	50	8,127
29 101-301 Sheriff's Dept	33.02	19.66%	100,645	0	100,645	619	101,264
30 101-317 Snowmobile Enforcement	0.04	0.02%	122	0	122	1	123
31 101-331 Marine Law	1.89	1.13%	5,761	0	5,761	35	5,796
32 101-333 Road Patrol	1.00	0.60%	3,048	0	3,048	19	3,067
33 101-351 Jail	24.96	14.86%	76,078	0	76,078	468	76,546
34 101-355 Sheriff-Animal Control	1.00	0.60%	3,048	0	3,048	19	3,067
35 101-400 Planning	3.00	1.79%	9,144	0	9,144	56	9,200
36 101-426 Emergency Management	1.00	0.60%	3,048	0	3,048	19	3,067
37 101-430 Animal Control	3.23	1.92%	9,845	0	9,845	61	9,906
50 215 Friend of the Court	14.71	8.76%	44,836	0	44,836	276	45,112
58 236 Remonumentation Fund	0.45	0.27%	1,372	0	1,372	8	1,380
78 277 Middleville Police Serv	3.00	1.79%	9,144	0	9,144	56	9,200
79 281 Swift & Sure Sanctions	1.55	0.92%	4,724	0	4,724	29	4,753
80 282 56B Sobriety Court	1.25	0.74%	3,810	0	3,810	23	3,833
81 283 Comm Corrections	0.65	0.39%	1,981	0	1,981	12	1,993
83 285 Adult Drug Court	1.55	0.92%	4,724	0	4,724	29	4,753
87 292-992 Child Care Fund	2.73	1.63%	8,321	0	8,321	51	8,372
88 292-664 CC Wrap Around	1.23	0.73%	3,749	0	3,749	23	3,772
90 292-668 CC Juv Justice	1.00	0.60%	3,048	0	3,048	19	3,067
Subtotal	167.99	100.00%	512,035	0	512,035	2,621	514,656
Direct Bills					0		0
Total					\$512,035		\$514,656

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	\$274	\$655	\$877	\$0	\$522	\$7,590	\$9,917
4 101-211 Legal Counsel	0	68	0	0	0	0	0	68
5 101-215 Clerk	0	511	1,994	0	0	1,590	22,494	26,590
6 101-243 Land Information Services	0	355	1,069	877	0	853	14,722	17,876
7 101-253 Treasurer	0	204	802	0	0	640	10,058	11,704
8 101-265/266 Buildings & Grounds	0	586	1,572	1,754	0	1,254	18,075	23,239
9 101-299 Miscellaneous	0	308	0	0	0	0	0	308
10 101-334 Court Security	0	88	1,179	0	0	940	13,045	15,253
11 101-865 Insurance	0	343	0	0	0	0	0	343
12 101-865-1 Property Insurance	123,536	0	0	0	0	0	0	123,536
13 637 Data Processing	0	175	0	0	0	0	0	175
14 101-101 Bd of Commissioners	0	168	1,083	0	0	864	12,144	14,259
15 101-140 Trial Court Criminal & Civil	0	1,128	4,218	6,171	0	3,364	46,185	61,066
16 101-147 Jury Board	0	3	0	0	0	0	0	3
17 101-148 Family Division	0	682	1,772	0	0	1,413	19,934	23,801
18 101-151 Adult Probation	0	7	0	0	0	0	0	7
19 101-191 Elections	0	18	0	0	0	0	0	18
20 101-225 Equalization	0	216	721	882	0	575	7,974	10,366
21 101-229 Prosecutor / Crime Victim	0	724	2,151	0	0	1,715	24,534	29,125
23 101-230 Extraditions	0	4	0	0	0	0	0	4
24 101-236 Register of Deeds	0	224	807	0	0	643	11,500	13,174
25 101-254 Tax Tribunal	0	3	0	0	0	0	0	3
26 101-257 Co-Op Extension	0	101	0	0	0	0	0	101
27 101-275 Drain Commissioner	0	189	661	882	0	527	8,127	10,387
28 101-280 Soil Conservation	0	26	0	0	0	0	0	26
29 101-301 Sheriff's Dept	0	2,699	9,313	33,498	136,220	7,427	101,264	290,422
30 101-317 Snowmobile Enforcement	0	1	0	0	0	0	123	124
31 101-331 Marine Law	0	81	723	0	0	577	5,796	7,177
32 101-333 Road Patrol	0	92	269	0	0	214	3,067	3,642
33 101-351 Jail	0	2,068	6,514	882	0	5,195	76,546	91,205
34 101-355 Sheriff-Animal Control	0	77	269	0	0	214	3,067	3,627
35 101-400 Planning	0	241	807	0	0	643	9,200	10,891
36 101-426 Emergency Management	0	132	269	2,645	0	214	3,067	6,327
37 101-430 Animal Control	0	225	844	5,289	0	673	9,906	16,937
38 101-441 DPW	0	165	0	0	0	0	0	165
40 101-601 Health	0	371	0	3,526	0	0	0	3,898
41 101-631 Substance Abuse	0	65	0	0	0	0	0	65
42 101-648 Medical Examiners	0	126	0	0	0	0	0	126
43 101-681 Veterans Burial	0	24	0	0	0	0	0	24
44 101-682 Veterans Counselor	0	32	0	0	0	0	0	32
45 101-689 Soldiers & Sailors	0	9	0	0	0	0	0	9

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Allocation Summary

Dept:11 101-865 Insurance

Department	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits	Retirement Fund	Total
48 205 Central Dispatch	\$0	\$1,951	\$5,181	\$0	\$0	\$4,132	\$0	\$11,263
49 208 Charlton Park Fund	0	547	1,452	2,645	0	1,158	0	5,802
50 215 Friend of the Court	0	1,009	3,855	0	0	3,075	45,112	53,051
53 227 Animal Shelter TNR Grant 2015	0	2	0	0	0	0	0	2
54 228 Solid Waste	0	54	0	0	0	0	0	54
55 229 Two Seven Oh Inc TNR	0	21	0	0	0	0	0	21
56 232 Animal Shelter Donations	0	14	0	0	0	0	0	14
57 233 Bary Comm Resource Net	0	2	0	0	0	0	0	2
58 236 Remonumentation Fund	0	57	124	0	0	99	1,380	1,660
61 248 Building Rehab Fund	0	740	0	0	0	0	0	740
62 249 Capital Replacement	0	118	0	0	0	0	0	118
63 250 Park & Rec Fund	0	50	229	0	0	182	0	460
64 252 Co Agriculture Preserve	0	3	0	0	0	0	0	3
66 255 EDC	0	127	0	0	0	0	0	127
67 256 ROD Automation	0	42	0	0	0	0	0	42
68 259 Local Corr Officer	0	5	0	0	0	0	0	5
69 260 Victims Services	0	0	0	0	0	0	0	0
70 261 Indigent Defense	0	527	551	0	0	440	0	1,518
71 264 Concealed Pistol Licensing	0	9	22	0	0	17	0	47
74 267 Crime Victim Rights	0	57	269	0	0	214	0	541
75 269 Law Library	0	20	0	0	0	0	0	20
76 275 Comm on Aging	0	1,433	7,445	4,408	0	5,937	0	19,222
77 276 CDBG	0	26	0	0	0	0	0	26
78 277 Middleville Police Serv	0	231	807	0	0	643	9,200	10,881
79 281 Swift & Sure Sanctions	0	125	417	0	0	332	4,753	5,627
80 282 56B Sobriety Court	0	116	336	0	0	268	3,833	4,554
81 283 Comm Corrections	0	92	175	0	0	139	1,993	2,400
83 285 Adult Drug Court	0	135	417	0	0	332	4,753	5,638
85 287 Mich Justice Training	0	3	0	0	0	0	0	3
86 290 Social Welfare	0	5	0	0	0	0	0	5
87 292-992 Child Care Fund	0	461	651	0	0	519	8,372	10,003
88 292-664 CC Wrap Around	0	96	317	0	0	253	3,772	4,438
89 292-665 CC Juv Drug Ct	0	0	43	0	0	34	0	78
90 292-668 CC Juv Justice	0	53	269	0	0	214	3,067	3,603
91 295 Airport Fund	0	440	0	0	0	0	0	440
101 360 TM Bldg Auth 2012 Debt	0	280	0	0	0	0	0	280
103 368 Thornapple Manor	0	1,304	0	0	0	0	0	1,304
111 588 Transit Fund	0	1,070	5,439	17,630	0	4,338	0	28,477
112 595 Commissary	0	93	0	0	0	0	0	93
113 660 Telephone	0	40	0	0	0	0	0	40
114 661 Vehicle Fund	0	150	0	0	0	0	0	150

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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
115 676 Worker's Comp Fund	\$0	\$141	\$0	\$0	\$0	\$0	\$0	\$141
116 677 Health Ins. Fund	0	1,734	0	0	0	0	0	1,734
117 678 Disability Fund	0	57	0	0	0	0	0	57
118 680 Fringe Benefit Fund	0	45	0	0	0	0	0	45
119 681 Life Ins. Fund	0	47	0	0	0	0	0	47
120 682 Retirement Fund	0	2,776	0	0	0	0	0	2,776
121 683 Dental/Optical	0	59	0	0	0	0	0	59
122 684 Unemployment	0	5	0	0	0	0	0	5
131 Other	0	7	0	0	0	0	0	7
Total	\$123,536	\$29,192	\$65,688	\$81,963	\$136,220	\$52,386	\$514,656	\$1,003,642

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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 based on the value of the property.

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

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

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A. Department Costs

Dept:12 101-865-1 Property Insurance

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

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B. Incoming Costs - (Default Spread Custom%)

Dept:12 101-865-1 Property Insurance

Department	First Incoming	Second Incoming	Courthouse	Annex	Courts & Law	Health	County Jail	Old Library	Other Buildings
9 Cost Plan	\$1,101	\$76	\$121	\$13	\$126	\$47	\$77	\$17	\$776
Subtotal - 101-299 Miscellaneous	1,101	76	121	13	126	47	77	17	776
11 Property	122,907	629	12,675	1,323	13,233	4,922	8,047	1,791	81,546
Subtotal - 101-865 Insurance	122,907	629	12,675	1,323	13,233	4,922	8,047	1,791	81,546
Total Incoming	124,008	705	12,796	1,335	13,359	4,969	8,123	1,808	82,323
C. Total Allocated		\$124,713	\$12,796	\$1,335	\$13,359	\$4,969	\$8,123	\$1,808	\$82,323
			10.26%	1.07%	10.71%	3.98%	6.51%	1.45%	66.01%

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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%	\$958	\$0	\$958	\$0	\$958
5 101-215 Clerk	1,471	13.07%	1,663	0	1,663	0	1,663
7 101-253 Treasurer	744	6.61%	841	0	841	0	841
8 101-265/266 Buildings & Grounds	200	1.78%	226	0	226	0	226
10 101-334 Court Security	240	2.13%	271	0	271	0	271
14 101-101 Bd of Commissioners	810	7.20%	916	0	916	8	923
15 101-140 Trial Court Criminal & Civil	4,472	39.73%	5,055	0	5,055	42	5,096
20 101-225 Equalization	570	5.06%	644	0	644	5	650
24 101-236 Register of Deeds	760	6.75%	859	0	859	7	866
27 101-275 Drain Commissioner	546	4.85%	617	0	617	5	622
35 101-400 Planning	596	5.29%	674	0	674	6	679
Subtotal	11,257	100.00%	12,724	0	12,724	72	12,796
Direct Bills					0		0
Total					\$12,724		\$12,796

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%	\$49	\$0	\$49	\$0	\$49
8 101-265/266 Buildings & Grounds	2,743	96.31%	1,279	0	1,279	0	1,279
2nd Allocation Orphans	0	0.00%	0	0	0	8	8
Subtotal	2,848	100.00%	1,328	0	1,328	8	1,335
Direct Bills					0		0
Total					\$1,328		\$1,335

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%	\$509	\$0	\$509	\$0	\$509
10 101-334 Court Security	375	1.66%	221	0	221	0	221
15 101-140 Trial Court Criminal & Civil	5,388	23.88%	3,173	0	3,173	19	3,192
17 101-148 Family Division	5,698	25.26%	3,355	0	3,355	20	3,375
18 101-151 Adult Probation	2,848	12.62%	1,677	0	1,677	10	1,687
21 101-229 Prosecutor / Crime Victim	2,220	9.84%	1,307	0	1,307	8	1,315
70 261 Indigent Defense	639	2.83%	376	0	376	2	379
75 269 Law Library	240	1.06%	141	0	141	1	142
81 283 Comm Corrections	230	1.02%	135	0	135	1	136
83 285 Adult Drug Court	1,926	8.54%	1,134	0	1,134	7	1,141
87 292-992 Child Care Fund	670	2.97%	395	0	395	2	397
88 292-664 CC Wrap Around	120	0.53%	71	0	71	0	71
90 292-668 CC Juv Justice	336	1.49%	198	0	198	1	199
131 Other	1,005	4.45%	592	0	592	4	595
Subtotal	22,559	100.00%	13,283	0	13,283	75	13,359
Direct Bills					0		0
Total					\$13,283		\$13,359

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%	\$4,941	\$0	\$4,941	\$28	\$4,969
Subtotal	1	100.00%	4,941	0	4,941	28	4,969
Direct Bills					0		0
Total					\$4,941		\$4,969

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%	\$6,669	\$0	\$6,669	\$38	\$6,707
33 101-351 Jail	2,166	17.43%	1,408	0	1,408	8	1,416
Subtotal	12,427	100.00%	8,077	0	8,077	46	8,123
Direct Bills					0		0
Total					\$8,077		\$8,123

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%	611	0	611	6	618
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%	293	0	293	3	296
35 101-400 Planning	405.00	3.25%	58	0	58	1	59
Subtotal	12,469.60	100.00%	1,798	0	1,798	10	1,808
Direct Bills					0		0
Total					\$1,798		\$1,808

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	93.90	0.13%	\$107	\$0	\$107	\$0	\$107
37 101-430 Animal Control	674.08	0.94%	766	0	766	4	771
48 205 Central Dispatch	3,360.45	4.67%	3,821	0	3,821	22	3,842
49 208 Charlton Park Fund	9,099.73	12.64%	10,346	0	10,346	59	10,405
50 215 Friend of the Court	2,834.82	3.94%	3,223	0	3,223	18	3,241
59 244 Comm on Aging Building	1,971.89	2.74%	2,242	0	2,242	13	2,255
60 247 Thornapple Namor Depr Fund	50,860.00	70.64%	57,824	0	57,824	329	58,154
111 588 Transit Fund	1,436.30	1.99%	1,633	0	1,633	9	1,642
130 Mental Health	1,667.11	2.32%	1,895	0	1,895	11	1,906
Subtotal	71,998.29	100.00%	81,857	0	81,857	465	82,323
Direct Bills					0		0
Total					\$81,857		\$82,323

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	\$958	\$0	\$0	\$0	\$0	\$0	\$0	\$958
5 101-215 Clerk	1,663	0	0	0	0	0	0	1,663
6 101-243 Land Information Services	0	0	0	0	0	162	0	162
7 101-253 Treasurer	841	49	0	0	0	0	0	890
8 101-265/266 Buildings & Grounds	226	1,279	509	0	0	636	107	2,756
10 101-334 Court Security	271	0	221	0	0	0	0	492
13 637 Data Processing	0	0	0	0	0	618	0	618
14 101-101 Bd of Commissioners	923	0	0	0	0	0	0	923
15 101-140 Trial Court Criminal & Civil	5,096	0	3,192	0	0	0	0	8,288
17 101-148 Family Division	0	0	3,375	0	0	0	0	3,375
18 101-151 Adult Probation	0	0	1,687	0	0	0	0	1,687
20 101-225 Equalization	650	0	0	0	0	0	0	650
21 101-229 Prosecutor / Crime Victim	0	0	1,315	0	0	0	0	1,315
24 101-236 Register of Deeds	866	0	0	0	0	37	0	903
26 101-257 Co-Op Extension	0	0	0	0	0	296	0	296
27 101-275 Drain Commissioner	622	0	0	0	0	0	0	622
29 101-301 Sheriff's Dept	0	0	0	0	6,707	0	0	6,707
33 101-351 Jail	0	0	0	0	1,416	0	0	1,416
35 101-400 Planning	679	0	0	0	0	59	0	738
37 101-430 Animal Control	0	0	0	0	0	0	771	771
40 101-601 Health	0	0	0	4,969	0	0	0	4,969
48 205 Central Dispatch	0	0	0	0	0	0	3,842	3,842
49 208 Charlton Park Fund	0	0	0	0	0	0	10,405	10,405
50 215 Friend of the Court	0	0	0	0	0	0	3,241	3,241
59 244 Comm on Aging Building	0	0	0	0	0	0	2,255	2,255
60 247 Thornapple Namor Depr Fund	0	0	0	0	0	0	58,154	58,154
70 261 Indigent Defense	0	0	379	0	0	0	0	379
75 269 Law Library	0	0	142	0	0	0	0	142
81 283 Comm Corrections	0	0	136	0	0	0	0	136
83 285 Adult Drug Court	0	0	1,141	0	0	0	0	1,141
87 292-992 Child Care Fund	0	0	397	0	0	0	0	397
88 292-664 CC Wrap Around	0	0	71	0	0	0	0	71
90 292-668 CC Juv Justice	0	0	199	0	0	0	0	199
111 588 Transit Fund	0	0	0	0	0	0	1,642	1,642
130 Mental Health	0	0	0	0	0	0	1,906	1,906
131 Other	0	0	595	0	0	0	0	595
2nd Allocation Orphans	0	8	0	0	0	0	0	8
Total	\$12,796	\$1,335	\$13,359	\$4,969	\$8,123	\$1,808	\$82,323	\$124,713

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.
- **Tyden Center / Old Library** - Costs relating to the contractual maintenance and support for the security door at the Tyden Center are identified in this function and allocated to the occupant departments on allocated square footage.

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

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

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

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A. Department Costs

Dept:13 637 Data Processing

Description	Amount	General Admin	Computer Services	Dept Specific Equipment	Tyden Center
Personnel Costs					
Salaries S	0	0	0	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits S	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0
Services & Supplies Cost					
727-000 Office Supplies P	13,086	0	13,086	0	0
732-020 Software Support Contracts P	16,249	750	14,992	380	127
732-030 Hardware Support P	5,333	0	5,333	0	0
807-000 Dues-Subscriptions P	28,497	0	28,497	0	0
816-000 Contractual Services P	0	0	0	0	0
851-000 Telephone & Fax P	3,806	0	3,806	0	0
861-000 Travel P	1,175	0	1,175	0	0
932-000 Equipment Repairs & Maint P	5,758	0	5,758	0	0
957-000 Employee Training P	150	0	150	0	0
960-000 Miscellaneous Expenses P	888	0	888	0	0
976-020 Depreciation P	73,816	0	59,138	14,678	0
980-000 Office Equipment & Furniture P	0	0	0	0	0
980-030 Hardware Replacement P	48,153	0	48,153	0	0
980-040 Computer Implementation P	6,420	0	6,420	0	0
980-050 Computer/Capital P	12,155	0	12,155	0	0
Subtotal - Services & Supplies	215,485	750	199,550	15,059	127
Department Cost Total	215,485	750	199,550	15,059	127
Adjustments to Cost					
Subtotal - Adjustments	0	0	0	0	0
Total Costs After Adjustments	215,485	750	199,550	15,059	127
General Admin Distribution		(750)	697	53	0
Grand Total	\$215,485		\$200,247	\$15,111	\$127

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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	Tyden Center
1 Tyden Center / Old Library	\$8,692	\$40	\$8,115	\$612	\$5
Subtotal - Building Depreciation	8,692	40	8,115	612	5
3 County Coordination	1,008	216	1,137	86	1
3 Financial Reporting / Accounting	1,015	219	1,147	87	1
Subtotal - 101-175 Administration	2,023	435	2,284	172	1
5 Accounting	273	47	298	22	0
Subtotal - 101-215 Clerk	273	47	298	22	0
7 Non-General Fund Revenues	1,060	173	1,145	86	1
Subtotal - 101-253 Treasurer	1,060	173	1,145	86	1
8 Tyden Center / Old Library	21,172	3,866	23,267	1,756	15
Subtotal - 101-265/266 Buildings & Grc	21,172	3,866	23,267	1,756	15
9 Audit	160	3	152	11	0
9 Cost Plan	314	22	312	24	0
9 Accounting	261	6	248	19	0
Subtotal - 101-299 Miscellaneous	736	31	712	54	0
11 General Liability	174	1	163	12	0
Subtotal - 101-865 Insurance	174	1	163	12	0
12 Old Library	611	6	574	43	0
Subtotal - 101-865-1 Property Insuranc	611	6	574	43	0
13 Tyden Center	0	50	47	4	0
Subtotal - 637 Data Processing	0	50	47	4	0
Total Incoming	34,741	4,649	36,605	2,762	23
C. Total Allocated		\$254,876	\$236,851	\$17,873	\$151
		92.93%	7.01%	0.06%	

Barry County, Michigan
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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%	\$4,367	\$0	\$4,367	\$0	\$4,367
5 101-215 Clerk	12	5.63%	13,100	0	13,100	0	13,100
6 101-243 Land Information Services	23	10.80%	25,109	0	25,109	0	25,109
7 101-253 Treasurer	3	1.41%	3,275	0	3,275	0	3,275
8 101-265/266 Buildings & Grounds	2	0.94%	2,183	0	2,183	0	2,183
10 101-334 Court Security	1	0.47%	1,092	0	1,092	0	1,092
14 101-101 Bd of Commissioners	1	0.47%	1,092	0	1,092	26	1,117
15 101-140 Trial Court Criminal & Civil	25	11.74%	27,292	0	27,292	643	27,935
17 101-148 Family Division	8	3.76%	8,734	0	8,734	206	8,939
20 101-225 Equalization	5	2.35%	5,458	0	5,458	129	5,587
22 Prosecutor DP	10	4.69%	10,917	0	10,917	257	11,174
24 101-236 Register of Deeds	8	3.76%	8,734	0	8,734	206	8,939
27 101-275 Drain Commissioner	2	0.94%	2,183	0	2,183	51	2,235
29 101-301 Sheriff's Dept	20	9.39%	21,834	0	21,834	514	22,348
31 101-331 Marine Law	1	0.47%	1,092	0	1,092	26	1,117
33 101-351 Jail	14	6.57%	15,284	0	15,284	360	15,644
34 101-355 Sheriff-Animal Control	1	0.47%	1,092	0	1,092	26	1,117
35 101-400 Planning	3	1.41%	3,275	0	3,275	77	3,352
37 101-430 Animal Control	3	1.41%	3,275	0	3,275	77	3,352
49 208 Charlton Park Fund	4	1.88%	4,367	0	4,367	103	4,470
51 Friend of the Court - DP	20	9.39%	21,834	0	21,834	514	22,348
53 227 Animal Shelter TNR Grant 2015	1	0.47%	1,092	0	1,092	26	1,117
70 261 Indigent Defense	3	1.41%	3,275	0	3,275	77	3,352
74 267 Crime Victim Rights	1	0.47%	1,092	0	1,092	26	1,117
76 275 Comm on Aging	14	6.57%	15,284	0	15,284	360	15,644
78 277 Middleville Police Serv	1	0.47%	1,092	0	1,092	26	1,117
79 281 Swift & Sure Sanctions	1	0.47%	1,092	0	1,092	26	1,117
80 282 56B Sobriety Court	2	0.94%	2,183	0	2,183	51	2,235
83 285 Adult Drug Court	3	1.41%	3,275	0	3,275	77	3,352
87 292-992 Child Care Fund	4	1.88%	4,367	0	4,367	103	4,470
88 292-664 CC Wrap Around	1	0.47%	1,092	0	1,092	26	1,117
90 292-668 CC Juv Justice	1	0.47%	1,092	0	1,092	26	1,117
111 588 Transit Fund	11	5.16%	12,009	0	12,009	283	12,292
Subtotal	213	100.00%	232,531	0	232,531	4,321	236,851
Direct Bills					0		0
Total					\$232,531		\$236,851

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

Barry County, Michigan
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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	5.57%	\$978	\$0	\$978	\$0	\$978
15 101-140 Trial Court Criminal & Civil	8,542.20	58.20%	10,212	0	10,212	201	10,413
22 Prosecutor DP	892.86	6.08%	1,067	0	1,067	21	1,088
27 101-275 Drain Commissioner	3,607.14	24.57%	4,312	0	4,312	85	4,397
35 101-400 Planning	818.14	5.57%	978	0	978	19	997
Subtotal	14,678.48	100.00%	17,547	0	17,547	326	17,873
Direct Bills					0		0
Total					\$17,547		\$17,873

Basis Units: \$ identified costs
 Source: Financial reports

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

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Tyden Center Allocations

Dept:13 637 Data Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-243 Land Information Services	1,125.00	9.02%	\$13	\$0	\$13	\$0	\$13
8 101-265/266 Buildings & Grounds	4,408.40	35.35%	52	0	52	0	52
13 637 Data Processing	4,240.20	34.00%	50	0	50	0	50
24 101-236 Register of Deeds	256.00	2.05%	3	0	3	0	3
26 101-257 Co-Op Extension	2,035.00	16.32%	24	0	24	2	26
35 101-400 Planning	405.00	3.25%	5	0	5	0	5
Subtotal	12,469.60	100.00%	148	0	148	3	151
Direct Bills					0		0
Total					\$148		\$151

Basis Units: Assigned Square Footage
Source:

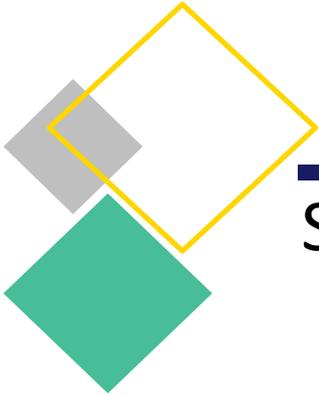
**Barry County, Michigan
2 CFR Part 200 Federal Cost Allocation Plan**

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Allocation Summary

Dept:13 637 Data Processing

Department	Computer Services	Dept Specific Equipment	Tyden Center	Total
3 101-175 Administration	\$4,367	\$0	\$0	\$4,367
5 101-215 Clerk	13,100	978	0	14,078
6 101-243 Land Information Services	25,109	0	13	25,122
7 101-253 Treasurer	3,275	0	0	3,275
8 101-265/266 Buildings & Grounds	2,183	0	52	2,236
10 101-334 Court Security	1,092	0	0	1,092
13 637 Data Processing	0	0	50	50
14 101-101 Bd of Commissioners	1,117	0	0	1,117
15 101-140 Trial Court Criminal & Civil	27,935	10,413	0	38,348
17 101-148 Family Division	8,939	0	0	8,939
20 101-225 Equalization	5,587	0	0	5,587
22 Prosecutor DP	11,174	1,088	0	12,262
24 101-236 Register of Deeds	8,939	0	3	8,943
26 101-257 Co-Op Extension	0	0	26	26
27 101-275 Drain Commissioner	2,235	4,397	0	6,632
29 101-301 Sheriff's Dept	22,348	0	0	22,348
31 101-331 Marine Law	1,117	0	0	1,117
33 101-351 Jail	15,644	0	0	15,644
34 101-355 Sheriff-Animal Control	1,117	0	0	1,117
35 101-400 Planning	3,352	997	5	4,355
37 101-430 Animal Control	3,352	0	0	3,352
49 208 Charlton Park Fund	4,470	0	0	4,470
51 Friend of the Court - DP	22,348	0	0	22,348
53 227 Animal Shelter TNR Grant 2015	1,117	0	0	1,117
70 261 Indigent Defense	3,352	0	0	3,352
74 267 Crime Victim Rights	1,117	0	0	1,117
76 275 Comm on Aging	15,644	0	0	15,644
78 277 Middleville Police Serv	1,117	0	0	1,117
79 281 Swift & Sure Sanctions	1,117	0	0	1,117
80 282 56B Sobriety Court	2,235	0	0	2,235
83 285 Adult Drug Court	3,352	0	0	3,352
87 292-992 Child Care Fund	4,470	0	0	4,470
88 292-664 CC Wrap Around	1,117	0	0	1,117
90 292-668 CC Juv Justice	1,117	0	0	1,117
111 588 Transit Fund	12,292	0	0	12,292
Total	\$236,851	\$17,873	\$151	\$254,876



Section 6: Internal Service Funds Reconciliation

BARRY COUNTY, MICHIGAN
INTERNAL SERVICE FUNDS
Year Ending December 31, 2021

	Data Processing	Telephone	Vehicle	Workers' Compensation	Health Insurance	Disability	Fringe Benefits	Life Insurance	Retirement	Dental and Optical	Unemployment	Total
Operating revenue												
Charges for Service	\$ -	\$ 49,248	\$ -	\$ 198,359	\$ 2,073,142	\$ 65,703	\$ 183,325	\$ 58,259	\$ 2,851,951	\$ 75,590	\$ 27,914	\$ 5,583,491
Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	-	49,248	-	198,359	2,073,142	65,703	183,325	58,259	2,851,951	75,590	27,914	5,583,491
Operating expenses												
Operations	141,670	48,823	28,120	173,659	2,132,505	70,417	55,941	57,655	3,413,363	73,029	6,446	6,201,628
Depreciation	73,816	-	155,991	-	-	-	-	-	-	-	-	229,807
Other expenses	-	-	-	-	-	-	-	-	-	-	-	-
Total operating expenses	215,486	48,823	184,111	173,659	2,132,505	70,417	55,941	57,655	3,413,363	73,029	6,446	6,431,435
Operating income (loss)	(215,486)	425	(184,111)	24,700	(59,363)	(4,714)	127,384	604	(561,412)	2,561	21,468	(847,944)
Non-operating revenue												
Interest revenue	-	-	-	-	-	-	(10,267)	-	-	-	-	(10,267)
Gain (Loss) on sale of capital assets	-	-	19,128	-	-	-	-	-	-	-	-	19,128
Other revenues	-	-	-	14,621	-	-	-	426	-	-	-	15,047
Total nonoperating revenues	-	-	19,128	14,621	-	-	(10,267)	426	-	-	-	23,908
Income (loss) before transfers	(215,486)	425	(164,983)	39,321	(59,363)	(4,714)	117,117	1,030	(561,412)	2,561	21,468	(824,036)
Transfers												
Transfers in	84,835	-	94,835	-	48,394	-	-	2,500	640,005	-	-	870,569
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total Transfers	84,835	-	94,835	-	48,394	-	-	2,500	640,005	-	-	870,569
Change in net position	(130,651)	425	(70,148)	39,321	(10,969)	(4,714)	117,117	3,530	78,593	2,561	21,468	46,533
Net position, beginning of year	1,659,082	49,298	1,391,480	178,679	190,815	220,481	1,746,165	10,279	58,058	103,264	290,722	5,898,323
Net position, end of year	\$ 1,528,431	\$ 49,723	\$ 1,321,332	\$ 218,000	\$ 179,846	\$ 215,767	\$ 1,863,282	\$ 13,809	\$ 136,651	\$ 105,825	\$ 312,190	\$ 5,944,856
Net Position												
Investment in Capital Assets	373,450	-	504,686	-	-	-	-	-	-	-	-	878,136
Unrestricted	1,154,981	49,723	816,646	218,000	179,846	215,767	1,863,282	13,809	136,651	105,825	312,190	5,066,720
Total Net Position	\$ 1,528,431	\$ 49,723	\$ 1,321,332	\$ 218,000	\$ 179,846	\$ 215,767	\$ 1,863,282	\$ 13,809	\$ 136,651	\$ 105,825	\$ 312,190	\$ 5,944,856
Prior year cumulative 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)
Current Year Adjustment	(84,835)	-	(94,835)	-	(48,394)	-	-	(2,500)	(640,005)	-	-	(870,569)
2 CFR Part 200 Total Adjustments	(2,988,903)	(125,981)	(3,362,916)	(321,607)	(1,479,132)	(179,474)	(1,359,007)	(12,436)	(7,529,763)	(37,112)	(3,764)	(17,400,095)
Federal 2 CFR Part 200 Adjusted R.E. (Unrestricted Less 2 CFR Adjustments)	(1,833,922)	(76,258)	(2,546,270)	(103,607)	(1,299,286)	36,293	504,275	1,373	(7,393,112)	68,713	308,426	(12,333,375)
Sixty days operating expenses	23,612	8,137	4,687	28,943	355,418	11,736	9,324	9,609	568,894	12,172	1,074	1,033,605
Excess reserves	(1,857,534)	(84,395)	(2,550,957)	(132,550)	(1,654,704)	24,557	494,952	(8,236)	(7,962,006)	56,542	307,352	(13,366,980)
Excess months of WCR	(157.34)	(20.74)	(1,088.60)	(9.16)	(9.31)	4.18	106.17	(1.71)	(27.99)	9.29	572.17	

Barry County
Combining Statement of Net Position
Internal Service Funds
December 31, 2021

	Internal Service					
	Data Processing	Telephone	Vehicle Fund	Workers' Compensation Fund	Health Insurance	Disability Fund
ASSETS						
<i>Current Assets</i>						
Cash and investments	\$ 1,222,932	\$ 49,723	\$ 816,646	\$ 218,000	\$ 179,846	\$ 220,246
Total Current Assets	1,222,932	49,723	816,646	218,000	179,846	220,246
<i>Noncurrent Assets</i>						
Capital assets not being depreciated	164,983	--	--	--	--	--
Capital assets being depreciated, net	208,467	--	504,686	--	--	--
Total Assets	1,596,382	49,723	1,321,332	218,000	179,846	220,246
LIABILITIES						
<i>Current Liabilities</i>						
Accounts payable	67,951	--	--	--	--	--
Accrued liabilities	--	--	--	--	--	4,479
Total Liabilities	67,951	--	--	--	--	4,479
NET POSITION						
Investment in capital assets	373,450	--	504,686	--	--	--
<i>Unrestricted</i>	1,154,981	49,723	816,646	218,000	179,846	215,767
Total Net Position	\$ 1,528,431	\$ 49,723	\$ 1,321,332	\$ 218,000	\$ 179,846	\$ 215,767

Continued...

Barry County
Combining Statement of Net Position
Internal Service Funds
December 31, 2021

	Internal Service					
	Fringe Benefit Fund	Life Insurance	Retirement	Dental and Optical	Unemployment	Total Internal Service Funds
ASSETS						
<i>Current Assets</i>						
Cash and investments	\$ 1,863,282	\$ 13,809	\$ 354,252	\$ 105,825	\$ 318,635	\$ 5,363,196
Total Current Assets	1,863,282	13,809	354,252	105,825	318,635	5,363,196
<i>Noncurrent Assets</i>						
Capital assets not being depreciated	--	--	--	--	--	164,983
Capital assets being depreciated, net	--	--	--	--	--	713,153
Total Assets	1,863,282	13,809	354,252	105,825	318,635	6,241,332
LIABILITIES						
<i>Current Liabilities</i>						
Accounts payable	--	--	217,601	--	6,445	291,997
Accrued liabilities	--	--	--	--	--	4,479
Total Liabilities	--	--	217,601	--	6,445	296,476
NET POSITION						
Investment in capital assets	--	--	--	--	--	878,136
<i>Unrestricted</i>	1,863,282	13,809	136,651	105,825	312,190	5,066,720
Total Net Position	\$ 1,863,282	\$ 13,809	\$ 136,651	\$ 105,825	\$ 312,190	\$ 5,944,856

Concluded.

Barry County
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the year Ended December 31, 2021

	Internal Service					
	Data Processing	Telephone	Vehicle Fund	Workers' Compensation Fund	Health Insurance	Disability Fund
Operating Revenues						
Charges for services	\$ --	\$ 49,248	\$ --	\$ 198,359	\$ 2,073,142	\$ 65,703
Total Operating Revenues	<u>--</u>	<u>49,248</u>	<u>--</u>	<u>198,359</u>	<u>2,073,142</u>	<u>65,703</u>
Operating Expenses						
Operations	141,670	48,823	28,120	173,659	2,132,505	70,417
Depreciation	73,816	--	155,991	--	--	--
Total Operating Expenses	<u>215,486</u>	<u>48,823</u>	<u>184,111</u>	<u>173,659</u>	<u>2,132,505</u>	<u>70,417</u>
Operating Income (Loss)	<u>(215,486)</u>	<u>425</u>	<u>(184,111)</u>	<u>24,700</u>	<u>(59,363)</u>	<u>(4,714)</u>
Non-Operating Revenues (Expenses)						
Investment earnings (losses)	--	--	--	--	--	--
Gain on sale of capital assets	--	--	19,128	--	--	--
Other non-operating revenue	--	--	--	14,621	--	--
(Expenses)	<u>--</u>	<u>--</u>	<u>19,128</u>	<u>14,621</u>	<u>--</u>	<u>--</u>
Transfers	<u>(215,486)</u>	<u>425</u>	<u>(164,983)</u>	<u>39,321</u>	<u>(59,363)</u>	<u>(4,714)</u>
Transfers in	84,835	--	94,835	--	48,394	--
Transfers out	--	--	--	--	--	--
Change In Net Position	<u>(130,651)</u>	<u>425</u>	<u>(70,148)</u>	<u>39,321</u>	<u>(10,969)</u>	<u>(4,714)</u>
<i>Net Position at Beginning of Period</i>	1,659,082	49,298	1,391,480	178,679	190,815	220,481
Net Position at End of Period	<u>\$ 1,528,431</u>	<u>\$ 49,723</u>	<u>\$ 1,321,332</u>	<u>\$ 218,000</u>	<u>\$ 179,846</u>	<u>\$ 215,767</u>

Continued...

Barry County
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the year Ended December 31, 2021

	Internal Service					Total Internal Service Funds
	Fringe Benefit Fund	Life Insurance	Retirement	Dental and Optical	Unemployment	
Operating Revenues						
Charges for services	\$ 183,325	\$ 58,259	\$ 2,851,951	\$ 75,590	\$ 27,914	\$ 5,583,491
Total Operating Revenues	<u>183,325</u>	<u>58,259</u>	<u>2,851,951</u>	<u>75,590</u>	<u>27,914</u>	<u>5,583,491</u>
Operating Expenses						
Operations	55,941	57,655	3,413,363	73,029	6,446	6,201,628
Depreciation	--	--	--	--	--	229,807
Total Operating Expenses	<u>55,941</u>	<u>57,655</u>	<u>3,413,363</u>	<u>73,029</u>	<u>6,446</u>	<u>6,431,435</u>
Operating Income (Loss)	<u>127,384</u>	<u>604</u>	<u>(561,412)</u>	<u>2,561</u>	<u>21,468</u>	<u>(847,944)</u>
(Expenses)						
Investment earnings (losses)	(10,267)	--	--	--	--	(10,267)
Gain on sale of capital assets	--	--	--	--	--	19,128
Other non-operating revenue	--	426	--	--	--	15,047
(Expenses)	<u>(10,267)</u>	<u>426</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>23,908</u>
and Transfers	<u>117,117</u>	<u>1,030</u>	<u>(561,412)</u>	<u>2,561</u>	<u>21,468</u>	<u>(824,036)</u>
Transfers in	--	2,500	640,005	--	--	870,569
Transfers out	--	--	--	--	--	--
Change In Net Position	<u>117,117</u>	<u>3,530</u>	<u>78,593</u>	<u>2,561</u>	<u>21,468</u>	<u>46,533</u>
Period	<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>
Net Position at End of Period	<u>\$ 1,863,282</u>	<u>\$ 13,809</u>	<u>\$ 136,651</u>	<u>\$ 105,825</u>	<u>\$ 312,190</u>	<u>\$ 5,944,856</u>

Concluded.

Barry County
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2021

	Internal Service Funds					
	Data Processing	Telephone	Vehicle Fund	Workers' Compensation Fund	Health Insurance	Disability Fund
Cash Flows from Operating Activities						
Cash received for interfund activity	\$ -	\$ 49,248	\$ -	\$ 198,359	\$ 2,073,142	\$ 65,703
Cash payments to suppliers for goods and services	(84,010)	(48,823)	(28,317)	-	-	-
Cash payments to employees for services and fringe benefits	-	-	-	(173,659)	(2,132,505)	(70,971)
Net Cash Provided (Used) by Operating Activities	(84,010)	425	(28,317)	24,700	(59,363)	(5,268)
Cash Flows from Non-capital Financing Activities						
Transfers in	84,835	-	94,835	-	48,394	-
Other non-operating revenues	-	-	-	14,621	-	-
Net Cash Provided by Non-capital Financing Activities	84,835	-	94,835	14,621	48,394	-
Cash Flows from Capital and Related Financing Activities						
Purchase of capital assets	(67,760)	-	(195,311)	-	-	-
Proceeds from disposal of capital assets	-	-	19,128	-	-	-
Net Cash Used by Capital and Related Financing Activities	(67,760)	-	(176,183)	-	-	-
Cash Flows from Investing Activities						
Interest income	-	-	-	-	-	-
Net Cash Flows Provided by Investing Activities	-	-	-	-	-	-
Net Increase (Decrease) in Cash and Investments	(66,935)	425	(109,665)	39,321	(10,969)	(5,268)
<i>Cash and Investments - Beginning of Year</i>	1,289,867	49,298	926,311	178,679	190,815	225,514
Cash and Investments - End of Year	\$ 1,222,932	\$ 49,723	\$ 816,646	\$ 218,000	\$ 179,846	\$ 220,246

Continued...

Barry County
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2021

	Internal Service Funds					Total Internal Service Funds
	Fringe Benefit Fund	Life Insurance	Retirement	Dental and Optical	Unemployment	
Cash Flows from Operating Activities						
Cash received for interfund activity	\$ 183,325	\$ 58,259	\$ 2,980,123	\$ 75,590	\$ 27,914	\$ 5,711,663
Cash payments to suppliers for goods and services	-	-	-	-	-	(161,150)
Cash payments to employees for services and fringe benefits	(55,941)	(57,655)	(3,402,111)	(73,029)	(10,569)	(5,976,440)
Net Cash Provided by (Used in) Operating Activities	<u>127,384</u>	<u>604</u>	<u>(421,988)</u>	<u>2,561</u>	<u>17,345</u>	<u>(425,927)</u>
Cash Flows from Non-capital Financing Activities						
Transfers in	-	2,500	640,005	-	-	870,569
Other non-operating revenues	-	426	-	-	-	15,047
Net Cash Provided by Non-capital Financing Activities	<u>-</u>	<u>2,926</u>	<u>640,005</u>	<u>-</u>	<u>-</u>	<u>885,616</u>
Cash Flows from Capital and Related Financing Activities						
Purchase of capital assets	-	-	-	-	-	(263,071)
Proceeds from disposal of capital assets	-	-	-	-	-	19,128
Net Cash Used in Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(243,943)</u>
Cash Flows from Investing Activities						
Interest income	(10,267)	-	-	-	-	(10,267)
Net Cash Flows Provided by Investing Activities	<u>(10,267)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10,267)</u>
Net Increase (Decrease) in Cash and Investments	117,117	3,530	218,017	2,561	17,345	205,479
<i>Cash and Investments - Beginning of Year</i>	1,746,165	10,279	136,235	103,264	301,290	5,157,717
Cash and Investments - End of Year	<u>\$ 1,863,282</u>	<u>\$ 13,809</u>	<u>\$ 354,252</u>	<u>\$ 105,825</u>	<u>\$ 318,635</u>	<u>\$ 5,363,196</u>

Concluded.

Barry County
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2021

	Internal Service Funds					
	Data Processing	Telephone	Vehicle Fund	Workers' Compensation Fund	Health Insurance	Disability Fund
Reconciliation of Operating Income (Loss) to						
Net Cash Provided by (Used in) Operating Activities						
Operating Income (Loss)	\$ (215,486)	\$ 425	\$ (184,111)	\$ 24,700	\$ (59,363)	\$ (4,714)
Adjustments to Reconcile Operating Income (Loss) to						
Net Cash Provided by (Used in) Operating Activities						
Depreciation expense	73,816	-	155,991	-	-	-
Changes in Assets and Liabilities						
Accounts receivable	-	-	-	-	-	-
Accounts payable	57,660	-	(197)	-	-	-
Accrued liabilities	-	-	-	-	-	(554)
Net Cash Provided (Used) by Operating Activities	\$ (84,010)	\$ 425	\$ (28,317)	\$ 24,700	\$ (59,363)	\$ (5,268)

Barry County
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2021

	Internal Service Funds					
	Fringe Benefit Fund	Life Insurance	Retirement	Dental and Optical	Unemployment	Total Internal Service Funds
Reconciliation of Operating Income (Loss) to						
Net Cash Provided by (Used in) Operating Activities						
Operating Income (Loss)	\$ 127,384	\$ 604	\$ (561,412)	\$ 2,561	\$ 21,468	(847,944)
Adjustments to Reconcile Operating Income (Loss) to						
Net Cash Provided by (Used in) Operating Activities						
Depreciation expense	-	-	-	-	-	229,807
Changes in Assets and Liabilities						
Accounts receivable	-	-	128,172	-	-	128,172
Accounts payable	-	-	11,252	-	(4,123)	64,592
Accrued liabilities	-	-	-	-	-	(554)
Net Cash Provided (Used) by Operating Activities	\$ 127,384	\$ 604	\$ (421,988)	\$ 2,561	\$ 17,345	\$ (425,927)