



# Barry County, Michigan

## FEDERAL COST ALLOCATION PLAN

PREPARED UNDER 2 CFR, PART 200 (DECEMBER 26, 2013),

“UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT  
REQUIREMENTS FOR FEDERAL AWARDS”

FOR THE PERIOD ENDING December 31, 2014

### **MGT of America**

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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 (County) based on actual expenditures for calendar year 2014. MGT of America, Inc. prepared these documents at the request of the County.

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

This document is prepared in compliance with the “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” contained in 2 CFR, Part 200 - (December 26, 2013). County personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.

## **Section 2      Certification**



# Barry County, Michigan

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

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

- (1) All costs included in this plan are for the fiscal year ending December 31, 2014 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2016, and are allowable in accordance with the requirement of the Federal award(s) to which they apply and the federal guidelines contained in **2 CFR, Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards"** and Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated.
- (2) All costs included in this plan are properly allocated to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the costs identified.

I declare that the foregoing is true and correct.

Barry County, Michigan

Signature:

Name of Official:

MICHAEL BROWN

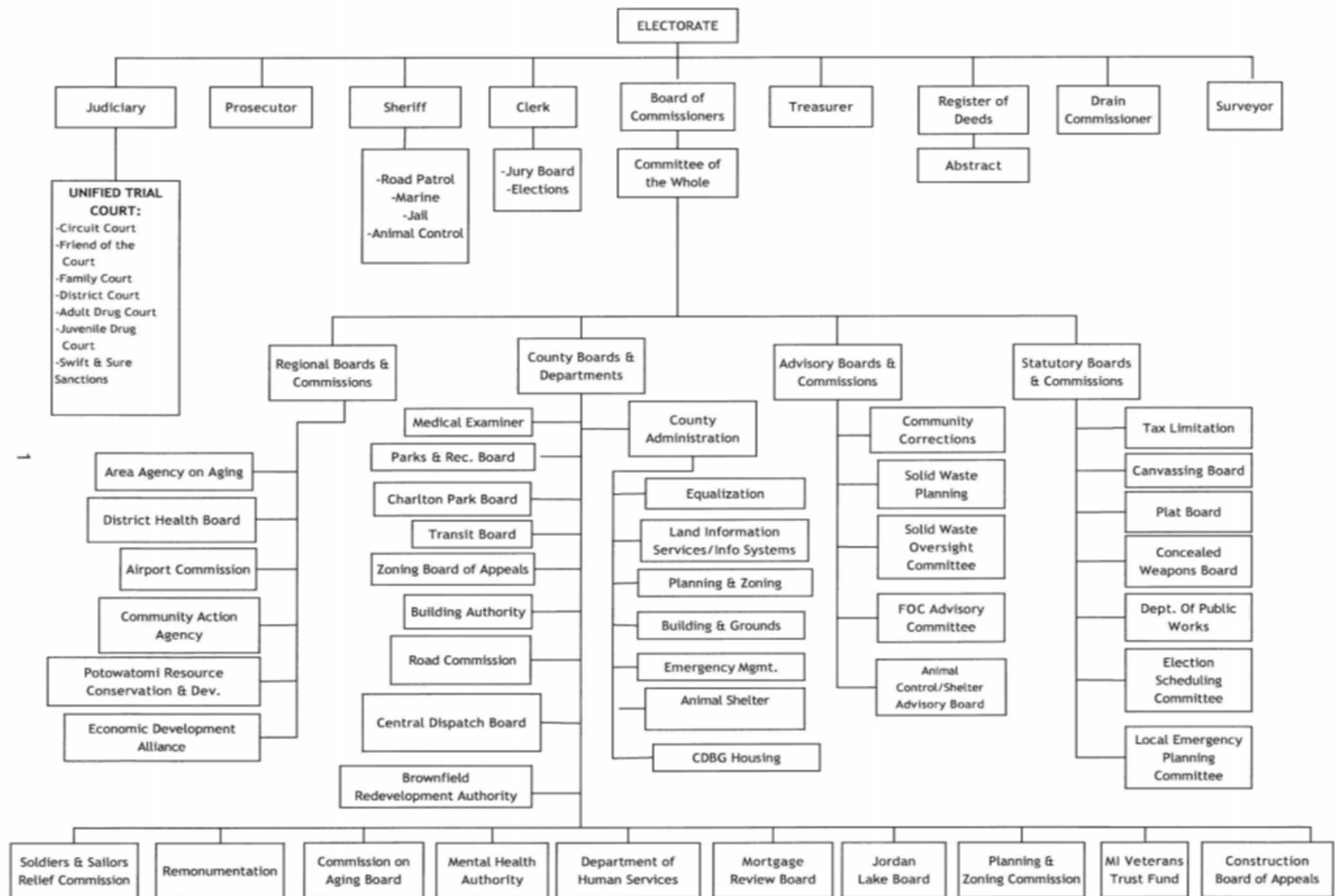
Title:

COUNTY ADMINISTRATOR

Date:

9-29-15

## **Section 3      Organization Chart**





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

# Reading a Cost Allocation Plan

## Overview

The “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” contained in 2 CFR, Part 200 - (December 26, 2013) details the procedures for the preparation of the cost allocation plan. Indirect costs are those costs incurred by County departments that benefit other County departments. Examples of County indirect costs are administration, accounting and information technology.

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate division and department indirect costs for FY2014.

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

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

measurable and auditable allocation statistics that match the service provided to the service received.

## **Process**

A double-step down allocation methodology is used to allocate the allowable costs of the central service departments. This methodology recognizes the cross support provided between central service departments. For example, accounting supports information technology by providing payroll, paying vouchers and preparing a budget. Information technology, however, also supports accounting by providing software and hardware and by maintaining and administering various applications and systems.

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

## **Carry-Forward**

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

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

## **Sections**

### Table of Contents

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

### Summary Schedule

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

### Detail Schedules

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

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

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

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

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

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

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

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

Allocation Summary. The summary of allocated costs by function.

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

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**2 CFR Part 200 Federal Cost Allocation Plan**

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1 Building Depreciation	\$1,012	\$32,339	\$0	\$28,763	\$14,377	\$0	\$797	\$11,206	\$0	\$0
2 Equipment Depreciation	0	34,317	0	13,876	138	0	0	108	1,051	4,926
3 101-175 Administration	2,188	12,328	181	7,961	206	670	2,594	6,680	0	0
4 101-211 Legal Counsel	0	5,269	0	3,116	0	0	458	2,749	0	0
5 101-215 Clerk	2,103	8,508	129	6,255	149	372	1,806	5,120	0	0
6 101-243 Land Information Services	1,033	39,272	0	20,669	0	0	2,067	0	11,368	0
7 101-253 Treasurer	3,338	11,604	510	12,840	587	1,468	5,702	7,448	0	0
8 101-265 Buildings & Grounds	15,593	155,203	0	80,358	40,165	0	12,282	31,308	0	0
9 101-299 Miscellaneous	1,735	8,384	48	4,870	55	179	1,022	4,741	0	0
10 101-334 Court Security	0	20,683	0	21,873	10,933	0	0	8,522	0	0
11 101-865 Insurance	1,294	6,595	9	4,038	10	64	1,141	3,663	0	0
12 101-865-1 Property Insurance	2,953	6,488	1,119	0	0	0	659	872	0	0
13 637 Data Processing	800	30,330	0	15,962	0	1	1,598	0	8,785	0
<b>Total Current Allocations</b>	32,049	371,320	1,997	220,582	66,620	2,753	30,125	82,418	21,203	4,926
Less: Prior Year Allocations	0	0	0	0	0	0	0	78,674	30,351	0
Carry-Forward	0	0	0	0	0	0	0	3,744	(9,148)	0
<b>Proposed Costs</b>	<b>\$32,049</b>	<b>\$371,320</b>	<b>\$1,997</b>	<b>\$220,582</b>	<b>\$66,620</b>	<b>\$2,753</b>	<b>\$30,125</b>	<b>\$86,163</b>	<b>\$12,056</b>	<b>\$4,926</b>

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Department	101-236 Register of Deeds	101-254 Tax Tribunal	101-257 Co- Op Extension	101-266 Health Dept Building	101-275 Drain Commissioner	101-280 Soil Conservation	101-301 Sheriff's Dept	101-315 Seat Belt Enf	101-317 Snowmobile Enforcement	101-331 Marine Law
1 Building Depreciation	\$949	\$0	\$11,933	\$0	\$682	\$0	\$39,963	\$0	\$0	\$0
2 Equipment Depreciation	0	0	115	0	0	0	1,699	0	0	0
3 101-175 Administration	3,188	52	624	0	2,618	172	22,475	0	151	2,076
4 101-211 Legal Counsel	1,374	0	0	0	458	0	14,275	0	0	0
5 101-215 Clerk	2,914	47	63	0	2,129	12	18,182	0	133	2,413
6 101-243 Land Information Services	9,301	0	0	0	2,067	0	19,636	0	0	0
7 101-253 Treasurer	5,825	185	247	0	5,563	46	12,809	0	525	3,569
8 101-265 Buildings & Grounds	14,631	0	33,339	124,039	10,511	0	0	0	0	0
9 101-299 Miscellaneous	2,166	14	166	0	1,357	46	10,159	0	40	832
10 101-334 Court Security	0	0	9,075	0	0	0	0	0	0	0
11 101-865 Insurance	1,509	0	750	0	1,438	39	140,581	0	1	1,447
12 101-865-1 Property Insurance	785	0	929	0	564	0	814	0	0	0
13 637 Data Processing	7,181	0	2	0	1,598	1	15,200	0	0	2
<b>Total Current Allocations</b>	<b>49,825</b>	<b>298</b>	<b>57,243</b>	<b>124,039</b>	<b>28,984</b>	<b>315</b>	<b>295,794</b>	<b>0</b>	<b>851</b>	<b>10,340</b>
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$49,825</b>	<b>\$298</b>	<b>\$57,243</b>	<b>\$124,039</b>	<b>\$28,984</b>	<b>\$315</b>	<b>\$295,794</b>	<b>\$0</b>	<b>\$851</b>	<b>\$10,340</b>

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Department	101-333 Road Patrol	101-351 Jail	101-355 Sheriff- Animal Control	101-400 Planning	101-426 Emergency Management	101-430 Animal Control	101-441 DPW	101-601 Health	101-602 Health & Safety Fund	101-648 Medical Examiners
1 Building Depreciation	\$0	\$8,436	\$0	\$745	\$180	\$0	\$0	\$35,081	\$0	\$0
2 Equipment Depreciation	0	7,962	0	0	0	0	0	0	0	0
3 101-175 Administration	1,858	17,512	1,739	3,314	2,777	4,610	0	2,276	9	677
4 101-211 Legal Counsel	0	8,247	0	2,319	0	458	5,309	0	0	0
5 101-215 Clerk	1,235	14,092	1,270	2,761	1,998	3,796	0	24	8	110
6 101-243 Land Information Services	0	13,435	1,033	4,134	1,033	3,100	0	0	0	0
7 101-253 Treasurer	4,867	18,264	5,006	6,922	6,459	12,129	0	93	31	433
8 101-265 Buildings & Grounds	0	0	0	11,473	2,772	0	0	0	0	0
9 101-299 Miscellaneous	497	6,414	465	1,806	1,071	1,365	0	606	2	180
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	23,440	11,080	83	1,127	1,747	4,544	0	552	0	137
12 101-865-1 Property Insurance	0	3,820	0	615	149	457	0	5,663	0	0
13 637 Data Processing	2	10,399	799	3,194	800	2,396	0	7	0	2
<b>Total Current Allocations</b>	<b>31,899</b>	<b>119,661</b>	<b>10,396</b>	<b>38,410</b>	<b>18,986</b>	<b>32,855</b>	<b>5,309</b>	<b>44,301</b>	<b>50</b>	<b>1,538</b>
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$31,899</b>	<b>\$119,661</b>	<b>\$10,396</b>	<b>\$38,410</b>	<b>\$18,986</b>	<b>\$32,855</b>	<b>\$5,309</b>	<b>\$44,301</b>	<b>\$50</b>	<b>\$1,538</b>

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1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$64,086	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	4,937	0
3 101-175 Administration	364	360	278	0	190	281	18,887	9,651	8,701	0
4 101-211 Legal Counsel	0	0	0	0	0	0	4,123	0	5,498	0
5 101-215 Clerk	196	192	106	0	173	255	9,892	7,070	6,989	0
6 101-243 Land Information Services	0	1,033	0	0	0	0	0	0	0	16,536
7 101-253 Treasurer	773	757	417	0	680	1,462	1,983	3,908	2,852	0
8 101-265 Buildings & Grounds	0	987	0	0	0	0	0	0	74,925	0
9 101-299 Miscellaneous	97	96	74	0	51	75	6,107	2,974	7,005	0
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	36	36	40	0	0	0	8,096	3,342	7,483	0
12 101-865-1 Property Insurance	0	96	0	0	0	0	2,402	6,704	2,109	0
13 637 Data Processing	0	798	1	0	0	0	41	12	0	12,777
<b>Total Current Allocations</b>	1,467	4,357	915	0	1,093	2,073	51,532	33,663	184,584	29,313
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	175,594	31,949
Carry-Forward	0	0	0	0	0	0	0	0	8,990	(2,636)
<b>Proposed Costs</b>	<b>\$1,467</b>	<b>\$4,357</b>	<b>\$915</b>	<b>\$0</b>	<b>\$1,093</b>	<b>\$2,073</b>	<b>\$51,532</b>	<b>\$33,663</b>	<b>\$193,575</b>	<b>\$26,676</b>

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1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	521	54	0	1,058	115	51	0	1,336	25	0
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	271	47	0	761	86	43	0	909	12	0
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	130	29	0	1,230	420	0	0	87	0	232
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	139	15	0	283	31	14	0	390	7	0
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	55	1	0	54	5	1	0	271	3	0
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 637 Data Processing	1	0	0	1	0	0	0	2	0	0
<b>Total Current Allocations</b>	1,117	146	0	3,386	657	109	0	2,994	46	232
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$1,117</b>	<b>\$146</b>	<b>\$0</b>	<b>\$3,386</b>	<b>\$657</b>	<b>\$109</b>	<b>\$0</b>	<b>\$2,994</b>	<b>\$46</b>	<b>\$232</b>

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1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	0	1,432	250	0	9	9	442	0	101	180
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	0	196	184	0	8	8	180	0	67	145
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	565	304	29	0	0	29	4,849	0	174	188
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	0	382	67	0	2	2	118	0	27	48
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	0	299	12	0	0	0	60	0	7	5
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 637 Data Processing	0	4	0	0	0	0	1	0	0	0
<b>Total Current Allocations</b>	565	2,616	542	0	19	48	5,650	0	375	566
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$565</b>	<b>\$2,616</b>	<b>\$542</b>	<b>\$0</b>	<b>\$19</b>	<b>\$48</b>	<b>\$5,650</b>	<b>\$0</b>	<b>\$375</b>	<b>\$566</b>

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Department	263 School Liason	265 Drug Law Enforce	266 Special Investigation	267 Crime Victim Rights	269 Law Library	275 Comm on Aging	276 CDBG	277 Middleville Police Serv	279 MSHDA Home Program	281 Swift & Sure Sanctions
1 Building Depreciation	\$0	\$0	\$0	\$0	\$1,658	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	12	0	0	0	0	0
3 101-175 Administration	9	0	0	1,406	214	17,564	255	2,804	0	2,625
4 101-211 Legal Counsel	0	0	0	0	0	65	0	0	0	825
5 101-215 Clerk	8	0	0	1,023	106	14,336	231	1,247	0	2,281
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	145	0	217	87	29	8,294	738	188	0	608
8 101-265 Buildings & Grounds	0	0	0	0	10,257	0	0	0	0	0
9 101-299 Miscellaneous	2	0	0	376	57	4,774	68	748	0	821
10 101-334 Court Security	0	0	0	0	921	0	0	0	0	0
11 101-865 Insurance	0	0	0	68	24	11,993	0	351	0	709
12 101-865-1 Property Insurance	0	0	0	0	463	1,333	0	0	0	0
13 637 Data Processing	0	0	0	1	0	27	0	5	0	2
<b>Total Current Allocations</b>	164	0	217	2,961	13,741	58,385	1,293	5,343	0	7,870
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$164</b>	<b>\$0</b>	<b>\$217</b>	<b>\$2,961</b>	<b>\$13,741</b>	<b>\$58,385</b>	<b>\$1,293</b>	<b>\$5,343</b>	<b>\$0</b>	<b>\$7,870</b>



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Department	282 56B Sobriety Court	283 Comm Corrections	284 Rev Sharing	285 Adult Drug Court	286 Juvenile Drug Court	287 Mich Justice Training	290 Social Welfare	292 CC Wrap Around	292 CC Juv Justice	292 Child Care Fund
1 Building Depreciation	\$0	\$1,348	\$0	\$1,747	\$0	\$0	\$0	\$606	\$1,696	\$3,382
2 Equipment Depreciation	0	11	0	14	0	0	0	6	16	33
3 101-175 Administration	1,725	1,952	0	2,805	2,264	75	12	1,538	1,387	7,368
4 101-211 Legal Counsel	0	0	0	536	344	0	0	0	0	1,466
5 101-215 Clerk	1,290	1,404	0	2,550	1,820	35	4	1,396	1,259	3,539
6 101-243 Land Information Services	0	0	0	6,201	2,067	0	0	0	0	0
7 101-253 Treasurer	333	405	0	2,461	391	29	188	58	43	4,212
8 101-265 Buildings & Grounds	0	3,244	0	4,203	0	0	0	1,692	4,739	9,449
9 101-299 Miscellaneous	461	522	0	1,627	658	20	3	412	371	3,067
10 101-334 Court Security	0	883	0	1,144	0	0	0	461	1,290	2,572
11 101-865 Insurance	74	100	0	1,010	366	9	2	614	614	2,734
12 101-865-1 Property Insurance	0	170	0	221	0	0	0	47	132	263
13 637 Data Processing	1	1	0	4,788	1,597	0	0	0	0	15
<b>Total Current Allocations</b>	3,884	10,041	0	29,307	9,507	168	209	6,829	11,547	38,100
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$3,884</b>	<b>\$10,041</b>	<b>\$0</b>	<b>\$29,307</b>	<b>\$9,507</b>	<b>\$168</b>	<b>\$209</b>	<b>\$6,829</b>	<b>\$11,547</b>	<b>\$38,100</b>

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Department	294 Vets Trust	295 Airport Fund	297 Diverted Felons	352 FOC Ren Debt Relocations	354 Yankee Springs Water	355 Middleville Water Debt	356 Middleville Water Debt 206	357 Fawn Lake Sewer	358 Yankee Spring	359 Finkbeiner/Cr ain Debt
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	0	1,556	502	22	13	13	13	30	13	22
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	0	1,411	51	20	12	12	12	27	12	20
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	58	6,543	680	0	0	0	0	0	0	0
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	0	416	134	6	3	3	3	8	3	6
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	0	0	109	0	0	0	0	0	0	0
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 637 Data Processing	0	0	1	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	58	9,927	1,478	47	28	28	28	66	28	47
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$58</b>	<b>\$9,927</b>	<b>\$1,478</b>	<b>\$47</b>	<b>\$28</b>	<b>\$28</b>	<b>\$28</b>	<b>\$66</b>	<b>\$28</b>	<b>\$47</b>

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Department	365 Southwest Barry Fair Lake	367 1994 BPW Middleville	368 Thornapple Manor	371 KCC Debt Serv	372 Courts & Law Build Debt	374 1999 BPW Middleville	376 2003 Refunding Sewer	377 Leach & Middle Lake	454 Yankee Spring Water	466 Thornapple Bldg Auth
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	0	0	7,035	0	0	22	17	13	0	0
4 101-211 Legal Counsel	0	0	2,115	0	0	0	0	0	0	0
5 101-215 Clerk	0	0	86	0	0	20	16	12	0	0
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	0	0	0	0	0	0	0	0	0	0
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	0	0	1,873	0	0	6	5	3	0	0
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	0	0	2,932	0	0	0	0	0	0	0
12 101-865-1 Property Insurance	0	0	26,909	0	0	0	0	0	0	0
13 637 Data Processing	0	0	23	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	0	0	40,973	0	0	47	38	28	0	0
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,973</b>	<b>\$0</b>	<b>\$0</b>	<b>\$47</b>	<b>\$38</b>	<b>\$28</b>	<b>\$0</b>	<b>\$0</b>

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Department	472 McKeown Bridge Park	477 Leach- Middle Lake	502 2012 Delinquent Tax	510 2010 Delinquent Tax	511 2011 Delinquent Tax	512 Thornapple Manor Fund	513 2013 Delinquent Tax Payment	514 2014 Delinquent Tax Payment	516 100% Tax Payment	517 Foreclosure Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	0	0	65	0	39	445	22	0	22	26
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	0	0	59	0	35	404	20	0	20	24
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	3,662	0	0	0	0
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	0	0	17	0	10	119	6	0	6	7
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	0	0	0	0	0	0	0	0	0	0
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	0	0	141	0	85	4,630	47	0	47	56
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$141</b>	<b>\$0</b>	<b>\$85</b>	<b>\$4,630</b>	<b>\$47</b>	<b>\$0</b>	<b>\$47</b>	<b>\$56</b>

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Department	527 2007 Del Tax Fund	528 2008 Del Tax Fund	529 2009 Del Tax Fund	588 Transit Fund	595 Commissary	660 Telephone	661 Vehicle Fund	676 Worker's Comp Fund	677 Health Ins. Fund	678 Disability Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	0	0	0	13,924	1,487	404	1,390	1,198	11,548	1,341
4 101-211 Legal Counsel	0	0	0	65	0	0	0	0	0	0
5 101-215 Clerk	0	0	0	11,198	870	165	216	290	474	851
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	0	0	0	3,836	0	203	203	724	2,736	536
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	0	0	0	3,793	397	108	370	319	3,075	358
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	0	0	0	17,952	130	55	283	216	2,708	99
12 101-865-1 Property Insurance	0	0	0	893	0	0	0	0	0	0
13 637 Data Processing	0	0	0	24	2	1	4	3	36	1
<b>Total Current Allocations</b>	0	0	0	51,686	2,887	934	2,465	2,750	20,577	3,186
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$51,686</b>	<b>\$2,887</b>	<b>\$934</b>	<b>\$2,465</b>	<b>\$2,750</b>	<b>\$20,577</b>	<b>\$3,186</b>

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Department	680 Fringe Benefit Fund	681 Life Ins. Fund	682 Retirement Fund	683 Dental/Optical Fund	684 Unemployment	711 Cementary Trust	716 Co-Op Ext Grant	792 Inmate Trust	801 Drain Fund	804 Drain Maint
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	333	150	9,945	1,094	91	0	4	0	2,563	82
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	24	47	122	745	12	0	4	0	2,325	74
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	478	405	753	14	579	0	14	0	0	0
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	89	40	2,647	293	24	0	1	0	686	22
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	75	24	2,409	67	19	0	0	0	0	0
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 637 Data Processing	1	0	32	1	0	0	0	0	0	0
<b>Total Current Allocations</b>	999	667	15,908	2,214	726	0	24	0	5,574	179
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$999</b>	<b>\$667</b>	<b>\$15,908</b>	<b>\$2,214</b>	<b>\$726</b>	<b>\$0</b>	<b>\$24</b>	<b>\$0</b>	<b>\$5,574</b>	<b>\$179</b>

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Department	841 FEMA House Elevation	843 Gun Lake Weed Assess	851 Drain Debt	Mental Health	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$6,387	\$0	\$267,375
2 Equipment Depreciation	0	0	0	0	44	0	69,263
3 101-175 Administration	0	138	13	803	95	0	243,725
4 101-211 Legal Counsel	0	0	0	0	0	0	59,069
5 101-215 Clerk	0	125	12	0	86	0	155,855
6 101-243 Land Information Services	0	0	0	0	0	0	153,987
7 101-253 Treasurer	0	362	0	0	464	0	188,245
8 101-265 Buildings & Grounds	0	0	0	529	11,818	0	653,518
9 101-299 Miscellaneous	0	37	3	214	25	0	95,351
10 101-334 Court Security	0	0	0	0	3,486	0	81,841
11 101-865 Insurance	0	0	0	197	0	0	271,037
12 101-865-1 Property Insurance	0	0	0	1,294	1,028	0	69,951
13 637 Data Processing	0	0	0	3	0	0	119,264
<b>Total Current Allocations</b>	0	663	28	3,040	23,434	0	2,428,481
Less: Prior Year Allocations	0	0	0	0	0	0	316,568
Carry-Forward	0	0	0	0	0	0	951
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$663</b>	<b>\$28</b>	<b>\$3,040</b>	<b>\$23,434</b>	<b>\$0</b>	<b>\$2,429,432</b>

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
14 101-101 Bd of Commissioners	32,049	0	0	0	32,049
15 101-140 Trial Court Criminal & Civil	371,320	0	0	0	371,320
16 101-147 Jury Board	1,997	0	0	0	1,997
17 101-148 Family Division	220,582	0	0	0	220,582
18 101-151 Adult Probation	66,620	0	0	0	66,620
19 101-191 Elections	2,753	0	0	0	2,753
20 101-225 Equalization	30,125	0	0	0	30,125
21 101-229/CRV Prosecutor/Crime Victim	82,418	78,674	3,744	0	86,163
22 101-229-1 Prosecutor DP	21,203	30,351	(9,148)	0	12,056
23 101-230 Extraditions	4,926	0	0	0	4,926
24 101-236 Register of Deeds	49,825	0	0	0	49,825
25 101-254 Tax Tribunal	298	0	0	0	298
26 101-257 Co-Op Extension	57,243	0	0	0	57,243
27 101-266 Health Dept Building	124,039	0	0	0	124,039
28 101-275 Drain Commissioner	28,984	0	0	0	28,984
29 101-280 Soil Conservation	315	0	0	0	315
30 101-301 Sheriff's Dept	295,794	0	0	0	295,794
31 101-315 Seat Belt Enf	0	0	0	0	0
32 101-317 Snowmobile Enforcement	851	0	0	0	851
33 101-331 Marine Law	10,340	0	0	0	10,340
34 101-333 Road Patrol	31,899	0	0	0	31,899
35 101-351 Jail	119,661	0	0	0	119,661
36 101-355 Sheriff-Animal Control	10,396	0	0	0	10,396
37 101-400 Planning	38,410	0	0	0	38,410
38 101-426 Emergency Management	18,986	0	0	0	18,986
39 101-430 Animal Control	32,855	0	0	0	32,855
40 101-441 DPW	5,309	0	0	0	5,309
41 101-601 Health	44,301	0	0	0	44,301
42 101-602 Health & Safety Fund	50	0	0	0	50
43 101-648 Medical Examiners	1,538	0	0	0	1,538
44 101-681 Veterans Burial	1,467	0	0	0	1,467
45 101-682 Veterans Counselor	4,357	0	0	0	4,357
46 101-689 Soldiers & Sailors	915	0	0	0	915
47 101-900 Capital Outlay	0	0	0	0	0
48 101-999 Appropriations	1,093	0	0	0	1,093
49 201 Road Commission	2,073	0	0	0	2,073
50 205 Central Dispatch	51,532	0	0	0	51,532
51 208 Charlton Park Fund	33,663	0	0	0	33,663
52 215 Friend of the Court	184,584	175,594	8,990	0	193,575
53 Friend of the Court - DP	29,313	31,949	(2,636)	0	26,676



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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
54 228 Solid Waste	1,117	0	0	0	1,117
55 230 Animal Shelter TNR Grant	146	0	0	0	146
56 231 C Snip Donation	0	0	0	0	0
57 232 Animal Shelter Donations	3,386	0	0	0	3,386
58 233 Barry Comm Resource Net	657	0	0	0	657
59 234 Bldg Strong Families UW	109	0	0	0	109
60 235 Abstract Fund	0	0	0	0	0
61 236 Remonumentation Fund	2,994	0	0	0	2,994
62 238 Gypsy Moth	46	0	0	0	46
63 244 Comm on Aging Building	232	0	0	0	232
64 247 Thornapple Namor Depr Fund	565	0	0	0	565
65 248 Building Rehab Fund	2,616	0	0	0	2,616
66 250 Park & Rec Fund	542	0	0	0	542
67 252 Co Agriculture Preserve	0	0	0	0	0
68 253 Master Land Use Prog	19	0	0	0	19
69 255 EDC	48	0	0	0	48
70 256 ROD Automation	5,650	0	0	0	5,650
71 257 Budget Stabilization	0	0	0	0	0
72 259 Local Corr Officer	375	0	0	0	375
73 260 Victims Services	566	0	0	0	566
74 263 School Liason	164	0	0	0	164
75 265 Drug Law Enforce	0	0	0	0	0
76 266 Special Investigation	217	0	0	0	217
77 267 Crime Victim Rights	2,961	0	0	0	2,961
78 269 Law Library	13,741	0	0	0	13,741
79 275 Comm on Aging	58,385	0	0	0	58,385
80 276 CDBG	1,293	0	0	0	1,293
81 277 Middleville Police Serv	5,343	0	0	0	5,343
82 279 MSHDA Home Program	0	0	0	0	0
83 281 Swift & Sure Sanctions	7,870	0	0	0	7,870
84 282 56B Sobriety Court	3,884	0	0	0	3,884
85 283 Comm Corrections	10,041	0	0	0	10,041
86 284 Rev Sharing	0	0	0	0	0
87 285 Adult Drug Court	29,307	0	0	0	29,307
88 286 Juvenile Drug Court	9,507	0	0	0	9,507
89 287 Mich Justice Training	168	0	0	0	168
90 290 Social Welfare	209	0	0	0	209
91 292 CC Wrap Around	6,829	0	0	0	6,829
92 292 CC Juv Justice	11,547	0	0	0	11,547
93 292 Child Care Fund	38,100	0	0	0	38,100

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
94 294 Vets Trust	58	0	0	0	58
95 295 Airport Fund	9,927	0	0	0	9,927
96 297 Diverted Felons	1,478	0	0	0	1,478
97 352 FOC Ren Debt Relocations	47	0	0	0	47
98 354 Yankee Springs Water	28	0	0	0	28
99 355 Middleville Water Debt	28	0	0	0	28
100 356 Middleville Water Debt 206	28	0	0	0	28
101 357 Fawn Lake Sewer	66	0	0	0	66
102 358 Yankee Spring	28	0	0	0	28
103 359 Finkbeiner/Crain Debt	47	0	0	0	47
104 365 Southwest Barry Fair Lake	0	0	0	0	0
105 367 1994 BPW Middleville	0	0	0	0	0
106 368 Thornapple Manor	40,973	0	0	0	40,973
107 371 KCC Debt Serv	0	0	0	0	0
108 372 Courts & Law Build Debt	0	0	0	0	0
109 374 1999 BPW Middleville	47	0	0	0	47
110 376 2003 Refunding Sewer	38	0	0	0	38
111 377 Leach & Middle Lake	28	0	0	0	28
112 454 Yankee Spring Water	0	0	0	0	0
113 466 Thornapple Bldg Auth	0	0	0	0	0
114 472 McKeown Bridge Park	0	0	0	0	0
115 477 Leach-Middle Lake	0	0	0	0	0
116 502 2012 Delinquent Tax	141	0	0	0	141
117 510 2010 Delinquent Tax	0	0	0	0	0
118 511 2011 Delinquent Tax	85	0	0	0	85
119 512 Thornapple Manor Fund	4,630	0	0	0	4,630
120 513 2013 Delinquent Tax Payment	47	0	0	0	47
121 514 2014 Delinquent Tax Payment	0	0	0	0	0
122 516 100% Tax Payment	47	0	0	0	47
123 517 Foreclosure Fund	56	0	0	0	56
124 527 2007 Del Tax Fund	0	0	0	0	0
125 528 2008 Del Tax Fund	0	0	0	0	0
126 529 2009 Del Tax Fund	0	0	0	0	0
127 588 Transit Fund	51,686	0	0	0	51,686
128 595 Commissary	2,887	0	0	0	2,887
129 660 Telephone	934	0	0	0	934
130 661 Vehicle Fund	2,465	0	0	0	2,465
131 676 Worker's Comp Fund	2,750	0	0	0	2,750
132 677 Health Ins. Fund	20,577	0	0	0	20,577
133 678 Disability Fund	3,186	0	0	0	3,186

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
134 680 Fringe Benefit Fund	999	0	0	0	999
135 681 Life Ins. Fund	667	0	0	0	667
136 682 Retirement Fund	15,908	0	0	0	15,908
137 683 Dental/Optical	2,214	0	0	0	2,214
138 684 Unemployment	726	0	0	0	726
139 711 Cementary Trust	0	0	0	0	0
140 716 Co-Op Ext Grant	24	0	0	0	24
141 792 Inmate Trust	0	0	0	0	0
142 801 Drain Fund	5,574	0	0	0	5,574
143 804 Drain Maint	179	0	0	0	179
144 841 FEMA House Elevation	0	0	0	0	0
145 843 Gun Lake Weed Assess	663	0	0	0	663
146 851 Drain Debt	28	0	0	0	28
147 Mental Health	3,040	0	0	0	3,040
148 Other	23,434	0	0	0	23,434
<b>Total</b>	<b>2,428,481</b>	<b>316,568</b>	<b>951</b>	<b>0</b>	<b>2,429,432</b>

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

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

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

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	Old Library
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Building Use Charge	P	284,938	0	14,736	2,429	111,608	48,237	63,871	34,963	9,094
Subtotal - Services & Supplies		284,938	0	14,736	2,429	111,608	48,237	63,871	34,963	9,094
<b>Department Cost Total</b>		284,938	0	14,736	2,429	111,608	48,237	63,871	34,963	9,094
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		284,938	0	14,736	2,429	111,608	48,237	63,871	34,963	9,094
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$284,938</b>		<b>\$14,736</b>	<b>\$2,429</b>	<b>\$111,608</b>	<b>\$48,237</b>	<b>\$63,871</b>	<b>\$34,963</b>	<b>\$9,094</b>

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

**Dept:1 Building Depreciation**

Department	First Incoming	Second Incoming	Courthouse	Annex	Courts & Law	County Jail	FOC Building	Health Building	Old Library
9 Cost Plan	\$0	\$959	\$50	\$8	\$376	\$162	\$215	\$118	\$31
Subtotal - 101-299 Miscellaneous	0	959	50	8	376	162	215	118	31
<b>Total Incoming</b>	0	959	50	8	376	162	215	118	31
<b>C. Total Allocated</b>		\$285,898	\$14,786	\$2,438	\$111,984	\$48,399	\$64,086	\$35,081	\$9,124
			5.17%	0.85%	39.17%	16.93%	22.42%	12.27%	3.19%

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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	704	5.95%	\$877	\$0	\$877	\$3	\$880
5 101-215 Clerk	1,471	12.43%	1,832	0	1,832	6	1,838
6 101-243 Land Information Services	750	6.34%	934	0	934	3	937
7 101-253 Treasurer	744	6.29%	926	0	926	3	929
8 101-265 Buildings & Grounds	200	1.69%	249	0	249	1	250
14 101-101 Bd of Commissioners	810	6.84%	1,009	0	1,009	3	1,012
15 101-140 Trial Court Criminal & Civil	4,115	34.77%	5,124	0	5,124	17	5,141
20 101-225 Equalization	638	5.39%	794	0	794	3	797
24 101-236 Register of Deeds	760	6.42%	946	0	946	3	949
28 101-275 Drain Commissioner	546	4.61%	680	0	680	2	682
37 101-400 Planning	596	5.04%	742	0	742	2	745
38 101-426 Emergency Management	144	1.22%	179	0	179	1	180
78 269 Law Library	357	3.02%	445	0	445	1	446
<b>Subtotal</b>	11,835	100.00%	14,736	0	14,736	50	14,786
Direct Bills					0		0
<b>Total</b>					<b>\$14,736</b>		<b>\$14,786</b>

Basis Units: Assigned Square Footage  
Source:

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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 Buildings & Grounds	133	4.67%	113	0	113	0	114
85 283 Comm Corrections	219	7.69%	187	0	187	1	187
87 285 Adult Drug Court	284	9.97%	242	0	242	1	243
148 Other	2,107	73.98%	1,797	0	1,797	6	1,803
<b>Subtotal</b>	<b>2,848</b>	<b>100.00%</b>	<b>2,429</b>	<b>0</b>	<b>2,429</b>	<b>8</b>	<b>2,438</b>
Direct Bills					0		0
<b>Total</b>					<b>\$2,429</b>		<b>\$2,438</b>

Basis Units: Assigned Square Footage  
Source:



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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 Buildings & Grounds	864	3.89%	\$4,347	\$0	\$4,347	\$15	\$4,361
15 101-140 Trial Court Criminal & Civil	5,388	24.29%	27,107	0	27,107	91	27,198
17 101-148 Family Division	5,698	25.69%	28,667	0	28,667	97	28,763
18 101-151 Adult Probation	2,848	12.84%	14,328	0	14,328	48	14,377
21 101-229/CRV Prosecutor/Crime Victim	2,220	10.01%	11,169	0	11,169	38	11,206
26 101-257 Co-Op Extension	2,364	10.66%	11,893	0	11,893	40	11,933
78 269 Law Library	240	1.08%	1,207	0	1,207	4	1,212
85 283 Comm Corrections	230	1.04%	1,157	0	1,157	4	1,161
87 285 Adult Drug Court	298	1.34%	1,499	0	1,499	5	1,504
91 292 CC Wrap Around	120	0.54%	604	0	604	2	606
92 292 CC Juv Justice	336	1.51%	1,690	0	1,690	6	1,696
93 292 Child Care Fund	670	3.02%	3,371	0	3,371	11	3,382
148 Other	908	4.09%	4,568	0	4,568	15	4,584
<b>Subtotal</b>	22,184	100.00%	111,608	0	111,608	376	111,984
Direct Bills					0		0
<b>Total</b>					<b>\$111,608</b>		<b>\$111,984</b>

Basis Units: Assigned Square Footage  
Source:

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**County Jail Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30 101-301 Sheriff's Dept	10,261	82.57%	\$39,829	\$0	\$39,829	\$134	\$39,963
35 101-351 Jail	2,166	17.43%	8,408	0	8,408	28	8,436
<b>Subtotal</b>	12,427	100.00%	48,237	0	48,237	162	48,399
Direct Bills					0		0
<b>Total</b>					<b>\$48,237</b>		<b>\$48,399</b>

Basis Units: Assigned Square Footage  
Source:

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**FOC Building Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 215 Friend of the Court	100	100.00%	\$63,871	\$0	\$63,871	\$215	\$64,086
<b>Subtotal</b>	100	100.00%	63,871	0	63,871	215	64,086
Direct Bills					0		0
<b>Total</b>					<b>\$63,871</b>		<b>\$64,086</b>

Basis Units: Direct to FOC  
Source:

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**Health Building Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
41 101-601 Health	100	100.00%	\$34,963	\$0	\$34,963	\$118	\$35,081
<b>Subtotal</b>	100	100.00%	34,963	0	34,963	118	35,081
Direct Bills					0		0
<b>Total</b>					<b>\$34,963</b>		<b>\$35,081</b>

Basis Units: Direct to Health  
Source:

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**Old Library Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	4,408.40	50.97%	\$4,635	\$0	\$4,635	\$16	\$4,651
13 637 Data Processing	4,240.40	49.03%	4,459	0	4,459	15	4,474
<b>Subtotal</b>	8,648.80	100.00%	9,094	0	9,094	31	9,124
Direct Bills					0		0
<b>Total</b>					<b>\$9,094</b>		<b>\$9,124</b>

Basis Units: Assigned Square Footage  
Source:

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**Allocation Summary**

**Dept:1 Building Depreciation**

Department	Courthouse	Annex	Courts & Law	County Jail	FOC Building	Health Building	Old Library	Total
3 101-175 Administration	\$880	\$0	\$0	\$0	\$0	\$0	\$0	\$880
5 101-215 Clerk	1,838	0	0	0	0	0	0	1,838
6 101-243 Land Information Services	937	0	0	0	0	0	0	937
7 101-253 Treasurer	929	90	0	0	0	0	0	1,019
8 101-265 Buildings & Grounds	250	114	4,361	0	0	0	4,651	9,376
13 637 Data Processing	0	0	0	0	0	0	4,474	4,474
14 101-101 Bd of Commissioners	1,012	0	0	0	0	0	0	1,012
15 101-140 Trial Court Criminal & Civil	5,141	0	27,198	0	0	0	0	32,339
17 101-148 Family Division	0	0	28,763	0	0	0	0	28,763
18 101-151 Adult Probation	0	0	14,377	0	0	0	0	14,377
20 101-225 Equalization	797	0	0	0	0	0	0	797
21 101-229/CRV Prosecutor/Crime Victim	0	0	11,206	0	0	0	0	11,206
24 101-236 Register of Deeds	949	0	0	0	0	0	0	949
26 101-257 Co-Op Extension	0	0	11,933	0	0	0	0	11,933
28 101-275 Drain Commissioner	682	0	0	0	0	0	0	682
30 101-301 Sheriff's Dept	0	0	0	39,963	0	0	0	39,963
35 101-351 Jail	0	0	0	8,436	0	0	0	8,436
37 101-400 Planning	745	0	0	0	0	0	0	745
38 101-426 Emergency Management	180	0	0	0	0	0	0	180
41 101-601 Health	0	0	0	0	0	35,081	0	35,081
52 215 Friend of the Court	0	0	0	0	64,086	0	0	64,086
78 269 Law Library	446	0	1,212	0	0	0	0	1,658
85 283 Comm Corrections	0	187	1,161	0	0	0	0	1,348
87 285 Adult Drug Court	0	243	1,504	0	0	0	0	1,747
91 292 CC Wrap Around	0	0	606	0	0	0	0	606
92 292 CC Juv Justice	0	0	1,696	0	0	0	0	1,696
93 292 Child Care Fund	0	0	3,382	0	0	0	0	3,382
148 Other	0	1,803	4,584	0	0	0	0	6,387
<b>Total</b>	<b>\$14,786</b>	<b>\$2,438</b>	<b>\$111,984</b>	<b>\$48,399</b>	<b>\$64,086</b>	<b>\$35,081</b>	<b>\$9,124</b>	<b>\$285,898</b>

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**Equipment Depreciation  
Nature and Extent of Service**

The federal cost principles (2 CFR, Part 200) allow local units of government to recover the cost of equipment, furniture, fixtures and other capital assets through depreciation. Barry County maintains a fixed asset inventory which identifies various fixed assets and depreciation expense. For plan purposes the depreciation expense for certain fixed assets has been identified. The costs have been pooled in certain categories and then allocated as described below:

- **Courts and Law Building Furniture and Fixtures** – The depreciation cost for certain common equipment, furniture and fixtures located in the Courts and Law building has been allocated to occupants of the facility based on their assigned square footage.
- **Jail Equipment Furniture and Fixtures** – The depreciation cost for certain common equipment, furniture and fixtures located in the Jail has been allocated to occupants of the facility based on their 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.
- **Data Processing Equipment and Software** - The County purchases various pieces of computer hardware and software for use by specific departments. These costs are allocated to benefitting departments based on current year depreciation.
- **Vehicle Depreciation** - The County purchased a vehicle for use by the Friend of the Court staff, and vehicles for the Building & Grounds staff. The identified depreciation has been allocated directly to the user departments.

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

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

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**A. Department Costs**

**Dept:2 Equipment Depreciation**

Description		Amount	General Admin	C & L Building Equipment	Jail Equipment	Dept. Specific Equip.	Data Processing Equipment	Vehicles
Personnel Costs								
Salaries	S	0	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0
Services & Supplies Cost								
Depreciation	P	82,728	0	1,066	7,870	42,365	18,030	13,398
Subtotal - Services & Supplies		82,728	0	1,066	7,870	42,365	18,030	13,398
<b>Department Cost Total</b>		82,728	0	1,066	7,870	42,365	18,030	13,398
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		82,728	0	1,066	7,870	42,365	18,030	13,398
General Admin Distribution			0	0	0	0	0	0
<b>Grand Total</b>		<b>\$82,728</b>		<b>\$1,066</b>	<b>\$7,870</b>	<b>\$42,365</b>	<b>\$18,030</b>	<b>\$13,398</b>



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

**Dept:2 Equipment Depreciation**

Department	First Incoming	Second Incoming	C & L Building Equipment	Jail Equipment	Dept. Specific Equip.	Data Processing Equipment	Vehicles
9 Cost Plan	\$0	\$959	\$12	\$91	\$491	\$209	\$155
Subtotal - 101-299 Miscellaneous	0	959	12	91	491	209	155
<b>Total Incoming</b>	0	959	12	91	491	209	155
<b>C. Total Allocated</b>		\$83,688	\$1,078	\$7,962	\$42,856	\$18,239	\$13,553
			1.29%	9.51%	51.21%	21.79%	16.19%

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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 Buildings & Grounds	864	3.89%	\$42	\$0	\$42	\$0	\$42
15 101-140 Trial Court Criminal & Civil	5,388	24.29%	259	0	259	3	262
17 101-148 Family Division	5,698	25.69%	274	0	274	3	277
18 101-151 Adult Probation	2,848	12.84%	137	0	137	2	138
21 101-229/CRV Prosecutor/Crime Victim	2,220	10.01%	107	0	107	1	108
26 101-257 Co-Op Extension	2,364	10.66%	114	0	114	1	115
78 269 Law Library	240	1.08%	12	0	12	0	12
85 283 Comm Corrections	230	1.04%	11	0	11	0	11
87 285 Adult Drug Court	298	1.34%	14	0	14	0	14
91 292 CC Wrap Around	120	0.54%	6	0	6	0	6
92 292 CC Juv Justice	336	1.51%	16	0	16	0	16
93 292 Child Care Fund	670	3.02%	32	0	32	0	33
148 Other	908	4.09%	44	0	44	1	44
<b>Subtotal</b>	22,184	100.00%	1,066	0	1,066	12	1,078
Direct Bills					0		0
<b>Total</b>					<b>\$1,066</b>		<b>\$1,078</b>

Basis Units: Assigned Square Footage  
Source:

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**Jail Equipment Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35 101-351 Jail	100	100.00%	\$7,870	\$0	\$7,870	\$91	\$7,962
<b>Subtotal</b>	100	100.00%	7,870	0	7,870	91	7,962
Direct Bills					0		0
<b>Total</b>					<b>\$7,870</b>		<b>\$7,962</b>

Basis Units: Direct to Jail  
Source:

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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	3,560.49	8.75%	\$3,709	\$0	\$3,709	\$43	\$3,752
8 101-265 Buildings & Grounds	1,656.06	4.07%	1,725	0	1,725	20	1,745
15 101-140 Trial Court Criminal & Civil	25,670.28	63.11%	26,739	0	26,739	310	27,049
17 101-148 Family Division	5,742.53	14.12%	5,982	0	5,982	69	6,051
22 101-229-1 Prosecutor DP	997.07	2.45%	1,039	0	1,039	12	1,051
30 101-301 Sheriff's Dept	1,612.49	3.96%	1,680	0	1,680	19	1,699
52 215 Friend of the Court	1,433.40	3.52%	1,493	0	1,493	17	1,510
<b>Subtotal</b>	40,672.32	100.00%	42,365	0	42,365	491	42,856
Direct Bills					0		0
<b>Total</b>					<b>\$42,365</b>		<b>\$42,856</b>

Basis Units: Current Depreciation Amount  
Source:

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**Data Processing Equipment Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-215 Clerk	2,786.80	16.10%	\$2,903	\$0	\$2,903	\$34	\$2,936
7 101-253 Treasurer	3,199.00	18.48%	3,332	0	3,332	39	3,371
15 101-140 Trial Court Criminal & Civil	6,649.20	38.41%	6,926	0	6,926	80	7,006
23 101-230 Extraditions	4,674.60	27.01%	4,869	0	4,869	56	4,926
<b>Subtotal</b>	<b>17,309.60</b>	<b>100.00%</b>	<b>18,030</b>	<b>0</b>	<b>18,030</b>	<b>209</b>	<b>18,239</b>
Direct Bills					0		0
<b>Total</b>					<b>\$18,030</b>		<b>\$18,239</b>

Basis Units: Current Depreciation Amount  
Source:

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**Vehicles Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	2,447.24	19.03%	\$2,549	\$0	\$2,549	\$30	\$2,579
17 101-148 Family Division	7,163.33	55.69%	7,461	0	7,461	87	7,548
52 215 Friend of the Court	3,251.67	25.28%	3,387	0	3,387	39	3,426
<b>Subtotal</b>	12,862.24	100.00%	13,398	0	13,398	155	13,553
Direct Bills					0		0
<b>Total</b>					<b>\$13,398</b>		<b>\$13,553</b>

Basis Units: Vehicle Current Depreciation Amount

Source:

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**Allocation Summary**

**Dept:2 Equipment Depreciation**

Department	C & L Building Equipment	Jail Equipment	Dept. Specific Equip.	Data Processing Equipment	Vehicles	Total
5 101-215 Clerk	\$0	\$0	\$3,752	\$2,936	\$0	\$6,688
7 101-253 Treasurer	0	0	0	3,371	0	3,371
8 101-265 Buildings & Grounds	42	0	1,745	0	2,579	4,366
15 101-140 Trial Court Criminal & Civil	262	0	27,049	7,006	0	34,317
17 101-148 Family Division	277	0	6,051	0	7,548	13,876
18 101-151 Adult Probation	138	0	0	0	0	138
21 101-229/CRV Prosecutor/Crime Victim	108	0	0	0	0	108
22 101-229-1 Prosecutor DP	0	0	1,051	0	0	1,051
23 101-230 Extraditions	0	0	0	4,926	0	4,926
26 101-257 Co-Op Extension	115	0	0	0	0	115
30 101-301 Sheriff's Dept	0	0	1,699	0	0	1,699
35 101-351 Jail	0	7,962	0	0	0	7,962
52 215 Friend of the Court	0	0	1,510	0	3,426	4,937
78 269 Law Library	12	0	0	0	0	12
85 283 Comm Corrections	11	0	0	0	0	11
87 285 Adult Drug Court	14	0	0	0	0	14
91 292 CC Wrap Around	6	0	0	0	0	6
92 292 CC Juv Justice	16	0	0	0	0	16
93 292 Child Care Fund	33	0	0	0	0	33
148 Other	44	0	0	0	0	44
<b>Total</b>	<b>\$1,078</b>	<b>\$7,962</b>	<b>\$42,856</b>	<b>\$18,239</b>	<b>\$13,553</b>	<b>\$83,688</b>

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**101-175 ADMINISTRATOR**  
**Nature and Extent of Service**

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

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

- **County Coordinator** - The Administrator provides a coordination of the 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.
- **Financial Reporting** - The Administrator coordinates the preparation of the County's annual budget, modifies budgets, reports on financial performance, and provides for the sound financial practices of the County. The costs for these services are allocated to all departments based on the number of expenditure transactions posted during the year.
- **Risk Management** - The Administrator is responsible for the coordination of the management of the County's risk as it relates to liability and property coverage. The cost for this service has been allocated to the Insurance schedule (Dept. 11) within this plan.



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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 directly to the Data Processing schedule (Dept. 13) within this plan.
- **Personnel Management** - The Administrator coordinates the County's various fringe benefit programs, labor agreements, and employee relations services. The costs of these services are allocated to all departments based on the number of full time equivalent employees in the payroll system.

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

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

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**A. Department Costs**

**Dept:3 101-175 Administration**

Description		Amount	General Admin	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management
<b>Personnel Costs</b>								
Salaries	S1	166,287	4,822	78,155	55,540	8,314	5,321	14,134
Salary % Split			2.90%	47.00%	33.40%	5.00%	3.20%	8.50%
Benefits	S	76,598	2,221	36,001	25,584	3,830	2,451	6,511
Subtotal - Personnel Costs		242,884	7,044	114,156	81,123	12,144	7,772	20,645
<b>Services &amp; Supplies Cost</b>								
Office Supplies	S	918	27	432	307	46	29	78
Postage	S	122	4	57	41	6	4	10
Dues & Subscriptions	S	380	11	179	127	19	12	32
Telephone & Fax	S	989	29	465	330	49	32	84
Travel	S	1,242	36	584	415	62	40	106
Employee Training	S	325	9	153	109	16	10	28
Subtotal - Services & Supplies		3,976	115	1,869	1,328	199	127	338
<b>Department Cost Total</b>		246,860	7,159	116,024	82,451	12,343	7,900	20,983
<b>Adjustments to Cost</b>								
Subtotal - Adjustments		0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		246,860	7,159	116,024	82,451	12,343	7,900	20,983
General Admin Distribution			(7,159)	3,465	2,463	369	236	627
<b>Grand Total</b>		<b>\$246,860</b>		<b>\$119,490</b>	<b>\$84,914</b>	<b>\$12,712</b>	<b>\$8,135</b>	<b>\$21,610</b>

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

**Dept:3 101-175 Administration**

Department	First Incoming	Second Incoming	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management
1 Courthouse	\$877	\$3	\$426	\$303	\$45	\$29	\$77
Subtotal - Building Depreciation	877	3	426	303	45	29	77
3 County Coordination	0	1,062	514	365	55	35	93
3 Accounting	0	1,254	607	431	65	41	110
3 Personnel Management	0	188	91	65	10	6	16
Subtotal - 101-175 Administration	0	2,505	1,213	862	129	83	219
4 Specific Service	0	22,222	10,756	7,644	1,144	732	1,945
Subtotal - 101-211 Legal Counsel	0	22,222	10,756	7,644	1,144	732	1,945
5 Payroll/Fringe	0	632	306	217	33	21	55
5 Accounting	0	1,212	587	417	62	40	106
Subtotal - 101-215 Clerk	0	1,845	893	634	95	61	161
6 Land Info Services	0	1,793	868	617	92	59	157
Subtotal - 101-243 Land Information S	0	1,793	868	617	92	59	157
7 General Fund Revenues	0	4,810	2,328	1,655	248	159	421
Subtotal - 101-253 Treasurer	0	4,810	2,328	1,655	248	159	421
8 Courthouse	0	12,298	5,953	4,230	633	405	1,077
Subtotal - 101-265 Buildings & Ground:	0	12,298	5,953	4,230	633	405	1,077
9 Paper	0	160	78	55	8	5	14
9 Copier Service Leases & Maint	0	352	170	121	18	12	31
9 Audit	0	335	162	115	17	11	29
9 Cost Plan	0	959	464	330	49	32	84
9 Accounting	0	397	192	137	20	13	35
9 Human Resource Admin	0	67	32	23	3	2	6
9 OPEB Valuation	0	122	59	42	6	4	11
Subtotal - 101-299 Miscellaneous	0	2,393	1,158	823	123	79	209
11 General Liability	0	312	151	107	16	10	27
11 Public Officials	0	375	181	129	19	12	33

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

**Dept:3 101-175 Administration**

Department	First Incoming	Second Incoming	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management
11 Employee Benefits	\$0	\$238	\$115	\$82	\$12	\$8	\$21
Subtotal - 101-865 Insurance	0	924	447	318	48	30	81
12 Courthouse	0	716	347	246	37	24	63
Subtotal - 101-865-1 Property Insuranc	0	716	347	246	37	24	63
13 Computer Services	0	1,550	750	533	80	51	136
13 Audit Software	0	4	2	1	0	0	0
Subtotal - 637 Data Processing	0	1,554	752	534	80	51	136
<b>Total Incoming</b>	<b>877</b>	<b>51,064</b>	<b>25,141</b>	<b>17,866</b>	<b>2,675</b>	<b>1,712</b>	<b>4,547</b>
<b>C. Total Allocated</b>		<b>\$298,801</b>	<b>\$144,631</b>	<b>\$102,780</b>	<b>\$15,386</b>	<b>\$9,847</b>	<b>\$26,157</b>
			48.40%	34.40%	5.15%	3.30%	8.75%

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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	246,860	0.89%	\$1,062	\$0	\$1,062	\$0	\$1,062
4 101-211 Legal Counsel	84,451	0.30%	363	0	363	76	439
5 101-215 Clerk	480,520	1.72%	2,068	0	2,068	430	2,498
6 101-243 Land Information Services	228,749	0.82%	984	0	984	205	1,189
7 101-253 Treasurer	248,619	0.89%	1,070	0	1,070	223	1,293
8 101-265 Buildings & Grounds	647,465	2.32%	2,787	0	2,787	580	3,366
9 101-299 Miscellaneous	197,232	0.71%	849	0	849	177	1,025
10 101-334 Court Security	80,400	0.29%	346	0	346	72	418
11 101-865 Insurance	337,650	1.21%	1,453	0	1,453	302	1,755
13 637 Data Processing	102,731	0.37%	442	0	442	92	534
14 101-101 Bd of Commissioners	164,695	0.59%	709	0	709	147	856
15 101-140 Trial Court Criminal & Civil	1,407,886	5.05%	6,059	0	6,059	1,260	7,319
16 101-147 Jury Board	7,356	0.03%	32	0	32	7	38
17 101-148 Family Division	657,816	2.36%	2,831	0	2,831	589	3,420
18 101-151 Adult Probation	8,004	0.03%	34	0	34	7	42
19 101-191 Elections	49,823	0.18%	214	0	214	45	259
20 101-225 Equalization	170,415	0.61%	733	0	733	153	886
21 101-229/CRV Prosecutor/Crime Victim	687,358	2.47%	2,958	0	2,958	615	3,573
24 101-236 Register of Deeds	212,297	0.76%	914	0	914	190	1,104
26 101-257 Co-Op Extension	106,770	0.38%	460	0	460	96	555
28 101-275 Drain Commissioner	160,514	0.58%	691	0	691	144	834
29 101-280 Soil Conservation	30,500	0.11%	131	0	131	27	159
30 101-301 Sheriff's Dept	2,723,611	9.78%	11,722	0	11,722	2,438	14,160
32 101-317 Snowmobile Enforcement	809	0.00%	3	0	3	1	4
33 101-331 Marine Law	115,313	0.41%	496	0	496	103	599
34 101-333 Road Patrol	95,531	0.34%	411	0	411	86	497
35 101-351 Jail	1,809,236	6.49%	7,787	0	7,787	1,619	9,406
36 101-355 Sheriff-Animal Control	65,148	0.23%	280	0	280	58	339
37 101-400 Planning	203,776	0.73%	877	0	877	182	1,059
38 101-426 Emergency Management	164,750	0.59%	709	0	709	147	857
39 101-430 Animal Control	190,412	0.68%	819	0	819	170	990
41 101-601 Health	432,721	1.55%	1,862	0	1,862	387	2,250
43 101-648 Medical Examiners	106,972	0.38%	460	0	460	96	556
44 101-681 Veterans Burial	28,500	0.10%	123	0	123	26	148
45 101-682 Veterans Counselor	28,584	0.10%	123	0	123	26	149
46 101-689 Soldiers & Sailors	30,981	0.11%	133	0	133	28	161
50 205 Central Dispatch	2,413,903	8.66%	10,389	0	10,389	2,161	12,549
51 208 Charlton Park Fund	682,693	2.45%	2,938	0	2,938	611	3,549
52 215 Friend of the Court	964,452	3.46%	4,151	0	4,151	863	5,014
54 228 Solid Waste	42,891	0.15%	185	0	185	38	223
55 230 Animal Shelter TNR Grant	507	0.00%	2	0	2	0	3
57 232 Animal Shelter Donations	42,179	0.15%	182	0	182	38	219

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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
58 233 Barry Comm Resource Net	3,848	0.01%	\$17	\$0	\$17	\$3	\$20
59 234 Bldg Strong Families UW	714	0.00%	3	0	3	1	4
61 236 Remonumentation Fund	91,418	0.33%	393	0	393	82	475
62 238 Gypsy Moth	2,245	0.01%	10	0	10	2	12
65 248 Building Rehab Fund	233,924	0.84%	1,007	0	1,007	209	1,216
66 250 Park & Rec Fund	9,085	0.03%	39	0	39	8	47
70 256 ROD Automation	46,724	0.17%	201	0	201	42	243
72 259 Local Corr Officer	5,216	0.02%	22	0	22	5	27
73 260 Victims Services	3,877	0.01%	17	0	17	3	20
77 267 Crime Victim Rights	53,443	0.19%	230	0	230	48	278
78 269 Law Library	18,718	0.07%	81	0	81	17	97
79 275 Comm on Aging	1,554,504	5.58%	6,690	0	6,690	1,391	8,082
81 277 Middleville Police Serv	275,033	0.99%	1,184	0	1,184	246	1,430
83 281 Swift & Sure Sanctions	118,830	0.43%	511	0	511	106	618
84 282 56B Sobriety Court	58,263	0.21%	251	0	251	52	303
85 283 Comm Corrections	77,975	0.28%	336	0	336	70	405
87 285 Adult Drug Court	143,681	0.52%	618	0	618	129	747
88 286 Juvenile Drug Court	92,952	0.33%	400	0	400	83	483
89 287 Mich Justice Training	6,861	0.02%	30	0	30	6	36
90 290 Social Welfare	1,470	0.01%	6	0	6	1	8
93 292 Child Care Fund	848,550	3.05%	3,652	0	3,652	759	4,411
96 297 Diverted Felons	85,712	0.31%	369	0	369	77	446
106 368 Thornapple Manor	1,334,949	4.79%	5,745	0	5,745	1,195	6,940
127 588 Transit Fund	1,412,885	5.07%	6,081	0	6,081	1,265	7,345
128 595 Commissary	101,576	0.36%	437	0	437	91	528
129 660 Telephone	42,776	0.15%	184	0	184	38	222
130 661 Vehicle Fund	221,591	0.80%	954	0	954	198	1,152
131 676 Worker's Comp Fund	168,972	0.61%	727	0	727	151	878
132 677 Health Ins. Fund	2,120,675	7.61%	9,127	0	9,127	1,898	11,025
133 678 Disability Fund	77,518	0.28%	334	0	334	69	403
134 680 Fringe Benefit Fund	59,083	0.21%	254	0	254	53	307
135 681 Life Ins. Fund	18,951	0.07%	82	0	82	17	99
136 682 Retirement Fund	1,887,076	6.77%	8,122	0	8,122	1,689	9,811
137 683 Dental/Optical	52,571	0.19%	226	0	226	47	273
138 684 Unemployment	15,036	0.05%	65	0	65	13	78
147 Mental Health	154,500	0.55%	665	0	665	138	803

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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
<b>Subtotal</b>	27,862,282	100.00%	119,914	0	119,914	24,717	144,631
Direct Bills					0		0
<b>Total</b>					<b>\$119,914</b>		<b>\$144,631</b>

Basis Units: Dollar Value of Expenditures  
Source:

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**Accounting Allocations**

**Dept:3 101-175 Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	351	1.47%	\$1,254	\$0	\$1,254	\$0	\$1,254
4 101-211 Legal Counsel	52	0.22%	186	0	186	39	225
5 101-215 Clerk	481	2.02%	1,719	0	1,719	360	2,079
6 101-243 Land Information Services	350	1.47%	1,251	0	1,251	262	1,513
7 101-253 Treasurer	327	1.37%	1,169	0	1,169	244	1,413
8 101-265 Buildings & Grounds	1,232	5.17%	4,403	0	4,403	921	5,324
9 101-299 Miscellaneous	193	0.81%	690	0	690	144	834
10 101-334 Court Security	124	0.52%	443	0	443	93	536
11 101-865 Insurance	3	0.01%	11	0	11	2	13
13 637 Data Processing	180	0.75%	643	0	643	135	778
14 101-101 Bd of Commissioners	216	0.91%	772	0	772	161	933
15 101-140 Trial Court Criminal & Civil	751	3.15%	2,684	0	2,684	561	3,245
16 101-147 Jury Board	33	0.14%	118	0	118	25	143
17 101-148 Family Division	831	3.49%	2,970	0	2,970	621	3,591
18 101-151 Adult Probation	38	0.16%	136	0	136	28	164
19 101-191 Elections	95	0.40%	340	0	340	71	411
20 101-225 Equalization	369	1.55%	1,319	0	1,319	276	1,595
21 101-229/CRV Prosecutor/Crime Victim	482	2.02%	1,723	0	1,723	360	2,083
24 101-236 Register of Deeds	377	1.58%	1,347	0	1,347	282	1,629
25 101-254 Tax Tribunal	12	0.05%	43	0	43	9	52
26 101-257 Co-Op Extension	16	0.07%	57	0	57	12	69
28 101-275 Drain Commissioner	360	1.51%	1,287	0	1,287	269	1,556
29 101-280 Soil Conservation	3	0.01%	11	0	11	2	13
30 101-301 Sheriff's Dept	829	3.48%	2,963	0	2,963	620	3,583
32 101-317 Snowmobile Enforcement	34	0.14%	122	0	122	25	147
33 101-331 Marine Law	231	0.97%	826	0	826	173	998
34 101-333 Road Patrol	315	1.32%	1,126	0	1,126	236	1,361
35 101-351 Jail	1,182	4.96%	4,224	0	4,224	884	5,108
36 101-355 Sheriff-Animal Control	324	1.36%	1,158	0	1,158	242	1,400
37 101-400 Planning	448	1.88%	1,601	0	1,601	335	1,936
38 101-426 Emergency Management	418	1.75%	1,494	0	1,494	313	1,806
39 101-430 Animal Control	785	3.29%	2,805	0	2,805	587	3,392
41 101-601 Health	6	0.03%	21	0	21	4	26
42 101-602 Health & Safety Fund	2	0.01%	7	0	7	1	9
43 101-648 Medical Examiners	28	0.12%	100	0	100	21	121
44 101-681 Veterans Burial	50	0.21%	179	0	179	37	216
45 101-682 Veterans Counselor	49	0.21%	175	0	175	37	212
46 101-689 Soldiers & Sailors	27	0.11%	96	0	96	20	117
48 101-999 Appropriations	44	0.18%	157	0	157	33	190
49 201 Road Commission	65	0.27%	232	0	232	49	281
50 205 Central Dispatch	1,040	4.36%	3,717	0	3,717	778	4,494
51 208 Charlton Park Fund	1,254	5.26%	4,482	0	4,482	938	5,419



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**Accounting Allocations**

**Dept:3 101-175 Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 215 Friend of the Court	478	2.00%	\$1,708	\$0	\$1,708	\$357	\$2,066
54 228 Solid Waste	69	0.29%	247	0	247	52	298
55 230 Animal Shelter TNR Grant	12	0.05%	43	0	43	9	52
57 232 Animal Shelter Donations	194	0.81%	693	0	693	145	838
58 233 Barry Comm Resource Net	22	0.09%	79	0	79	16	95
59 234 Bldg Strong Families UW	11	0.05%	39	0	39	8	48
61 236 Remonumentation Fund	186	0.78%	665	0	665	139	804
62 238 Gypsy Moth	3	0.01%	11	0	11	2	13
65 248 Building Rehab Fund	50	0.21%	179	0	179	37	216
66 250 Park & Rec Fund	47	0.20%	168	0	168	35	203
68 253 Master Land Use Prog	2	0.01%	7	0	7	1	9
69 255 EDC	2	0.01%	7	0	7	1	9
70 256 ROD Automation	46	0.19%	164	0	164	34	199
72 259 Local Corr Officer	17	0.07%	61	0	61	13	73
73 260 Victims Services	37	0.16%	132	0	132	28	160
74 263 School Liason	2	0.01%	7	0	7	1	9
77 267 Crime Victim Rights	261	1.09%	933	0	933	195	1,128
78 269 Law Library	27	0.11%	96	0	96	20	117
79 275 Comm on Aging	1,604	6.73%	5,732	0	5,732	1,199	6,932
80 276 CDBG	59	0.25%	211	0	211	44	255
81 277 Middleville Police Serv	318	1.33%	1,136	0	1,136	238	1,374
83 281 Swift & Sure Sanctions	417	1.75%	1,490	0	1,490	312	1,802
84 282 56B Sobriety Court	329	1.38%	1,176	0	1,176	246	1,422
85 283 Comm Corrections	358	1.50%	1,279	0	1,279	268	1,547
87 285 Adult Drug Court	406	1.70%	1,451	0	1,451	304	1,755
88 286 Juvenile Drug Court	391	1.64%	1,397	0	1,397	292	1,690
89 287 Mich Justice Training	9	0.04%	32	0	32	7	39
90 290 Social Welfare	1	0.00%	4	0	4	1	4
91 292 CC Wrap Around	356	1.49%	1,272	0	1,272	266	1,538
92 292 CC Juv Justice	321	1.35%	1,147	0	1,147	240	1,387
93 292 Child Care Fund	596	2.50%	2,130	0	2,130	446	2,576
95 295 Airport Fund	360	1.51%	1,287	0	1,287	269	1,556
96 297 Diverted Felons	13	0.05%	46	0	46	10	56
97 352 FOC Ren Debt Relocations	5	0.02%	18	0	18	4	22
98 354 Yankee Springs Water	3	0.01%	11	0	11	2	13
99 355 Middleville Water Debt	3	0.01%	11	0	11	2	13
100 356 Middleville Water Debt 206	3	0.01%	11	0	11	2	13
101 357 Fawn Lake Sewer	7	0.03%	25	0	25	5	30
102 358 Yankee Spring	3	0.01%	11	0	11	2	13
103 359 Finkbeiner/Crain Debt	5	0.02%	18	0	18	4	22
106 368 Thornapple Manor	22	0.09%	79	0	79	16	95
109 374 1999 BPW Middleville	5	0.02%	18	0	18	4	22

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**Accounting Allocations**

**Dept:3 101-175 Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
110 376 2003 Refunding Sewer	4	0.02%	\$14	\$0	\$14	\$3	\$17
111 377 Leach & Middle Lake	3	0.01%	11	0	11	2	13
116 502 2012 Delinquent Tax	15	0.06%	54	0	54	11	65
118 511 2011 Delinquent Tax	9	0.04%	32	0	32	7	39
119 512 Thornapple Manor Fund	103	0.43%	368	0	368	77	445
120 513 2013 Delinquent Tax Payment	5	0.02%	18	0	18	4	22
122 516 100% Tax Payment	5	0.02%	18	0	18	4	22
123 517 Foreclosure Fund	6	0.03%	21	0	21	4	26
127 588 Transit Fund	984	4.13%	3,517	0	3,517	736	4,252
128 595 Commissary	222	0.93%	793	0	793	166	959
129 660 Telephone	42	0.18%	150	0	150	31	182
130 661 Vehicle Fund	55	0.23%	197	0	197	41	238
131 676 Worker's Comp Fund	74	0.31%	264	0	264	55	320
132 677 Health Ins. Fund	121	0.51%	432	0	432	90	523
133 678 Disability Fund	217	0.91%	776	0	776	162	938
134 680 Fringe Benefit Fund	6	0.03%	21	0	21	4	26
135 681 Life Ins. Fund	12	0.05%	43	0	43	9	52
136 682 Retirement Fund	31	0.13%	111	0	111	23	134
137 683 Dental/Optical	190	0.80%	679	0	679	142	821
138 684 Unemployment	3	0.01%	11	0	11	2	13
140 716 Co-Op Ext Grant	1	0.00%	4	0	4	1	4
142 801 Drain Fund	593	2.49%	2,119	0	2,119	443	2,563
143 804 Drain Maint	19	0.08%	68	0	68	14	82
145 843 Gun Lake Weed Assess	32	0.13%	114	0	114	24	138
146 851 Drain Debt	3	0.01%	11	0	11	2	13
148 Other	22	0.09%	79	0	79	16	95
<b>Subtotal</b>	<b>23,844</b>	<b>100.00%</b>	<b>85,215</b>	<b>0</b>	<b>85,215</b>	<b>17,565</b>	<b>102,780</b>
Direct Bills					0		0
<b>Total</b>					<b>\$85,215</b>		<b>\$102,780</b>

Basis Units: Expenditure Transactions  
Source:

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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	100	100.00%	\$12,757	\$0	\$12,757	\$2,629	\$15,386
<b>Subtotal</b>	100	100.00%	12,757	0	12,757	2,629	15,386
Direct Bills					0		0
<b>Total</b>					<b>\$12,757</b>		<b>\$15,386</b>

Basis Units: Direct to Insurance  
 Source:

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**Computer Operations Allocations**

**Dept:3 101-175 Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 637 Data Processing	100	100.00%	\$8,164	\$0	\$8,164	\$1,683	\$9,847
<b>Subtotal</b>	100	100.00%	8,164	0	8,164	1,683	9,847
Direct Bills					0		0
<b>Total</b>					<b>\$8,164</b>		<b>\$9,847</b>

Basis Units: Direct to Computer Services  
Source:

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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	2.00	0.87%	\$188	\$0	\$188	\$0	\$188
5 101-215 Clerk	7.00	3.04%	659	0	659	137	796
6 101-243 Land Information Services	3.50	1.52%	330	0	330	69	398
7 101-253 Treasurer	3.00	1.30%	283	0	283	59	341
8 101-265 Buildings & Grounds	5.00	2.17%	471	0	471	98	569
14 101-101 Bd of Commissioners	3.50	1.52%	330	0	330	69	398
15 101-140 Trial Court Criminal & Civil	15.50	6.73%	1,460	0	1,460	304	1,764
17 101-148 Family Division	8.35	3.63%	786	0	786	164	950
20 101-225 Equalization	1.00	0.43%	94	0	94	20	114
21 101-229/CRV Prosecutor/Crime Victim	9.00	3.91%	848	0	848	176	1,024
24 101-236 Register of Deeds	4.00	1.74%	377	0	377	78	455
28 101-275 Drain Commissioner	2.00	0.87%	188	0	188	39	228
30 101-301 Sheriff's Dept	41.60	18.07%	3,918	0	3,918	815	4,733
33 101-331 Marine Law	4.20	1.82%	396	0	396	82	478
35 101-351 Jail	26.35	11.44%	2,482	0	2,482	516	2,998
37 101-400 Planning	2.80	1.22%	264	0	264	55	319
38 101-426 Emergency Management	1.00	0.43%	94	0	94	20	114
39 101-430 Animal Control	2.00	0.87%	188	0	188	39	228
50 205 Central Dispatch	16.20	7.04%	1,526	0	1,526	317	1,843
51 208 Charlton Park Fund	6.00	2.61%	565	0	565	118	683
52 215 Friend of the Court	14.25	6.19%	1,342	0	1,342	279	1,621
61 236 Remonumentation Fund	0.50	0.22%	47	0	47	10	57
79 275 Comm on Aging	22.42	9.74%	2,112	0	2,112	439	2,551
83 281 Swift & Sure Sanctions	1.80	0.78%	170	0	170	35	205
87 285 Adult Drug Court	2.67	1.16%	251	0	251	52	304
88 286 Juvenile Drug Court	0.80	0.35%	75	0	75	16	91
93 292 Child Care Fund	3.35	1.46%	316	0	316	66	381
127 588 Transit Fund	20.45	8.88%	1,926	0	1,926	401	2,327
<b>Subtotal</b>	230.24	100.00%	21,687	0	21,687	4,470	26,157
Direct Bills					0		0
<b>Total</b>					<b>\$21,687</b>		<b>\$26,157</b>

Basis Units: Dollar Value of Wages  
Source:

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**Allocation Summary**

**Dept:3 101-175 Administration**

Department	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management	Total
3 101-175 Administration	\$1,062	\$1,254	\$0	\$0	\$188	\$2,505
4 101-211 Legal Counsel	439	225	0	0	0	664
5 101-215 Clerk	2,498	2,079	0	0	796	5,373
6 101-243 Land Information Services	1,189	1,513	0	0	398	3,100
7 101-253 Treasurer	1,293	1,413	0	0	341	3,047
8 101-265 Buildings & Grounds	3,366	5,324	0	0	569	9,259
9 101-299 Miscellaneous	1,025	834	0	0	0	1,859
10 101-334 Court Security	418	536	0	0	0	954
11 101-865 Insurance	1,755	13	15,386	0	0	17,155
13 637 Data Processing	534	778	0	9,847	0	11,159
14 101-101 Bd of Commissioners	856	933	0	0	398	2,188
15 101-140 Trial Court Criminal & Civil	7,319	3,245	0	0	1,764	12,328
16 101-147 Jury Board	38	143	0	0	0	181
17 101-148 Family Division	3,420	3,591	0	0	950	7,961
18 101-151 Adult Probation	42	164	0	0	0	206
19 101-191 Elections	259	411	0	0	0	670
20 101-225 Equalization	886	1,595	0	0	114	2,594
21 101-229/CRV Prosecutor/Crime Victim	3,573	2,083	0	0	1,024	6,680
24 101-236 Register of Deeds	1,104	1,629	0	0	455	3,188
25 101-254 Tax Tribunal	0	52	0	0	0	52
26 101-257 Co-Op Extension	555	69	0	0	0	624
28 101-275 Drain Commissioner	834	1,556	0	0	228	2,618
29 101-280 Soil Conservation	159	13	0	0	0	172
30 101-301 Sheriff's Dept	14,160	3,583	0	0	4,733	22,475
32 101-317 Snowmobile Enforcement	4	147	0	0	0	151
33 101-331 Marine Law	599	998	0	0	478	2,076
34 101-333 Road Patrol	497	1,361	0	0	0	1,858
35 101-351 Jail	9,406	5,108	0	0	2,998	17,512
36 101-355 Sheriff-Animal Control	339	1,400	0	0	0	1,739
37 101-400 Planning	1,059	1,936	0	0	319	3,314
38 101-426 Emergency Management	857	1,806	0	0	114	2,777
39 101-430 Animal Control	990	3,392	0	0	228	4,610
41 101-601 Health	2,250	26	0	0	0	2,276
42 101-602 Health & Safety Fund	0	9	0	0	0	9
43 101-648 Medical Examiners	556	121	0	0	0	677
44 101-681 Veterans Burial	148	216	0	0	0	364
45 101-682 Veterans Counselor	149	212	0	0	0	360
46 101-689 Soldiers & Sailors	161	117	0	0	0	278
48 101-999 Appropriations	0	190	0	0	0	190
49 201 Road Commission	0	281	0	0	0	281
50 205 Central Dispatch	12,549	4,494	0	0	1,843	18,887

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**Allocation Summary**

**Dept:3 101-175 Administration**

Department	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management	Total
51 208 Charlton Park Fund	\$3,549	\$5,419	\$0	\$0	\$683	\$9,651
52 215 Friend of the Court	5,014	2,066	0	0	1,621	8,701
54 228 Solid Waste	223	298	0	0	0	521
55 230 Animal Shelter TNR Grant	3	52	0	0	0	54
57 232 Animal Shelter Donations	219	838	0	0	0	1,058
58 233 Barry Comm Resource Net	20	95	0	0	0	115
59 234 Bldg Strong Families UW	4	48	0	0	0	51
61 236 Remonumentation Fund	475	804	0	0	57	1,336
62 238 Gypsy Moth	12	13	0	0	0	25
65 248 Building Rehab Fund	1,216	216	0	0	0	1,432
66 250 Park & Rec Fund	47	203	0	0	0	250
68 253 Master Land Use Prog	0	9	0	0	0	9
69 255 EDC	0	9	0	0	0	9
70 256 ROD Automation	243	199	0	0	0	442
72 259 Local Corr Officer	27	73	0	0	0	101
73 260 Victims Services	20	160	0	0	0	180
74 263 School Liason	0	9	0	0	0	9
77 267 Crime Victim Rights	278	1,128	0	0	0	1,406
78 269 Law Library	97	117	0	0	0	214
79 275 Comm on Aging	8,082	6,932	0	0	2,551	17,564
80 276 CDBG	0	255	0	0	0	255
81 277 Middleville Police Serv	1,430	1,374	0	0	0	2,804
83 281 Swift & Sure Sanctions	618	1,802	0	0	205	2,625
84 282 56B Sobriety Court	303	1,422	0	0	0	1,725
85 283 Comm Corrections	405	1,547	0	0	0	1,952
87 285 Adult Drug Court	747	1,755	0	0	304	2,805
88 286 Juvenile Drug Court	483	1,690	0	0	91	2,264
89 287 Mich Justice Training	36	39	0	0	0	75
90 290 Social Welfare	8	4	0	0	0	12
91 292 CC Wrap Around	0	1,538	0	0	0	1,538
92 292 CC Juv Justice	0	1,387	0	0	0	1,387
93 292 Child Care Fund	4,411	2,576	0	0	381	7,368
95 295 Airport Fund	0	1,556	0	0	0	1,556
96 297 Diverted Felons	446	56	0	0	0	502
97 352 FOC Ren Debt Relocations	0	22	0	0	0	22
98 354 Yankee Springs Water	0	13	0	0	0	13
99 355 Middleville Water Debt	0	13	0	0	0	13
100 356 Middleville Water Debt 206	0	13	0	0	0	13
101 357 Fawn Lake Sewer	0	30	0	0	0	30
102 358 Yankee Spring	0	13	0	0	0	13
103 359 Finkbeiner/Crain Debt	0	22	0	0	0	22

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**Allocation Summary**

**Dept:3 101-175 Administration**

Department	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management	Total
106 368 Thornapple Manor	\$6,940	\$95	\$0	\$0	\$0	\$7,035
109 374 1999 BPW Middleville	0	22	0	0	0	22
110 376 2003 Refunding Sewer	0	17	0	0	0	17
111 377 Leach & Middle Lake	0	13	0	0	0	13
116 502 2012 Delinquent Tax	0	65	0	0	0	65
118 511 2011 Delinquent Tax	0	39	0	0	0	39
119 512 Thornapple Manor Fund	0	445	0	0	0	445
120 513 2013 Delinquent Tax Payment	0	22	0	0	0	22
122 516 100% Tax Payment	0	22	0	0	0	22
123 517 Foreclosure Fund	0	26	0	0	0	26
127 588 Transit Fund	7,345	4,252	0	0	2,327	13,924
128 595 Commissary	528	959	0	0	0	1,487
129 660 Telephone	222	182	0	0	0	404
130 661 Vehicle Fund	1,152	238	0	0	0	1,390
131 676 Worker's Comp Fund	878	320	0	0	0	1,198
132 677 Health Ins. Fund	11,025	523	0	0	0	11,548
133 678 Disability Fund	403	938	0	0	0	1,341
134 680 Fringe Benefit Fund	307	26	0	0	0	333
135 681 Life Ins. Fund	99	52	0	0	0	150
136 682 Retirement Fund	9,811	134	0	0	0	9,945
137 683 Dental/Optical	273	821	0	0	0	1,094
138 684 Unemployment	78	13	0	0	0	91
140 716 Co-Op Ext Grant	0	4	0	0	0	4
142 801 Drain Fund	0	2,563	0	0	0	2,563
143 804 Drain Maint	0	82	0	0	0	82
145 843 Gun Lake Weed Assess	0	138	0	0	0	138
146 851 Drain Debt	0	13	0	0	0	13
147 Mental Health	803	0	0	0	0	803
148 Other	0	95	0	0	0	95
<b>Total</b>	<b>\$144,631</b>	<b>\$102,780</b>	<b>\$15,386</b>	<b>\$9,847</b>	<b>\$26,157</b>	<b>\$298,801</b>



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

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

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

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

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

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**A. Department Costs**

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

Description		Amount	General Admin	Labor Relations	Specific Service
<hr/>					
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
<hr/>					
Services & Supplies Cost					
Arbatration	P	0	0	0	0
Other Legal Fees	P	30,338	0	0	30,338
Labor Counsel	P	54,113	0	54,113	0
Subtotal - Services & Supplies		84,451	0	54,113	30,338
<hr/>					
<b>Department Cost Total</b>		84,451	0	54,113	30,338
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<hr/>					
<b>Total Costs After Adjustments</b>		84,451	0	54,113	30,338
<hr/>					
General Admin Distribution			0	0	0
<hr/>					
<b>Grand Total</b>		<b>\$84,451</b>		<b>\$54,113</b>	<b>\$30,338</b>
<hr/>					

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

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

Department	First Incoming	Second Incoming	Labor Relations	Specific Service
3 County Coordination	\$363	\$76	\$281	\$158
3 Accounting	186	39	144	81
Subtotal - 101-175 Administration	549	114	425	238
5 Accounting	0	180	115	65
Subtotal - 101-215 Clerk	0	180	115	65
7 General Fund Revenues	0	713	457	256
Subtotal - 101-253 Treasurer	0	713	457	256
9 Audit	0	115	73	41
9 Cost Plan	0	959	615	345
9 Accounting	0	59	38	21
Subtotal - 101-299 Miscellaneous	0	1,133	726	407
11 General Liability	0	107	68	38
Subtotal - 101-865 Insurance	0	107	68	38
13 Audit Software	0	1	1	1
Subtotal - 637 Data Processing	0	1	1	1
<b>Total Incoming</b>	549	2,247	1,792	1,005
<b>C. Total Allocated</b>		<b>\$87,248</b>	<b>\$55,905</b>	<b>\$31,343</b>
		64.08%	35.92%	

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**Labor Relations Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-215 Clerk	5.00	4.10%	\$2,232	\$0	\$2,232	\$59	\$2,291
6 101-243 Land Information Services	2.00	1.64%	893	0	893	24	916
7 101-253 Treasurer	2.00	1.64%	893	0	893	24	916
8 101-265 Buildings & Grounds	4.00	3.28%	1,785	0	1,785	47	1,833
15 101-140 Trial Court Criminal & Civil	11.50	9.42%	5,133	0	5,133	136	5,269
17 101-148 Family Division	6.80	5.57%	3,035	0	3,035	80	3,116
20 101-225 Equalization	1.00	0.82%	446	0	446	12	458
21 101-229/CRV Prosecutor/Crime Victim	6.00	4.92%	2,678	0	2,678	71	2,749
24 101-236 Register of Deeds	3.00	2.46%	1,339	0	1,339	35	1,374
28 101-275 Drain Commissioner	1.00	0.82%	446	0	446	12	458
30 101-301 Sheriff's Dept	31.00	25.41%	13,837	0	13,837	366	14,203
35 101-351 Jail	18.00	14.75%	8,034	0	8,034	212	8,247
37 101-400 Planning	1.80	1.48%	803	0	803	21	825
39 101-430 Animal Control	1.00	0.82%	446	0	446	12	458
50 205 Central Dispatch	9.00	7.38%	4,017	0	4,017	106	4,123
52 215 Friend of the Court	12.00	9.83%	5,356	0	5,356	142	5,498
83 281 Swift & Sure Sanctions	1.80	1.48%	803	0	803	21	825
87 285 Adult Drug Court	1.17	0.96%	522	0	522	14	536
88 286 Juvenile Drug Court	0.75	0.61%	335	0	335	9	344
93 292 Child Care Fund	3.20	2.62%	1,428	0	1,428	38	1,466
<b>Subtotal</b>	122.02	100.00%	54,465	0	54,465	1,440	55,905
Direct Bills					0		0
<b>Total</b>					<b>\$54,465</b>		<b>\$55,905</b>

Basis Units: # of Union Postitions by Dept  
Source:

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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	22,078.90	72.78%	\$22,222	\$0	\$22,222	\$0	\$22,222
30 101-301 Sheriff's Dept	65.00	0.21%	65	0	65	6	72
37 101-400 Planning	1,353.00	4.46%	1,362	0	1,362	132	1,494
40 101-441 DPW	4,808.23	15.85%	4,839	0	4,839	470	5,309
79 275 Comm on Aging	59.00	0.19%	59	0	59	6	65
106 368 Thornapple Manor	1,915.07	6.31%	1,928	0	1,928	187	2,115
127 588 Transit Fund	59.00	0.19%	59	0	59	6	65
<b>Subtotal</b>	<b>30,338.20</b>	<b>100.00%</b>	<b>30,535</b>	<b>0</b>	<b>30,535</b>	<b>807</b>	<b>31,343</b>
Direct Bills					0		0
<b>Total</b>					<b>\$30,535</b>		<b>\$31,343</b>

Basis Units: Dollar Value of Legal Serv by Dept

Source:

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**Allocation Summary**

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

Department	Labor Relations	Specific Service	Total
3 101-175 Administration	\$0	\$22,222	\$22,222
5 101-215 Clerk	2,291	0	2,291
6 101-243 Land Information Services	916	0	916
7 101-253 Treasurer	916	0	916
8 101-265 Buildings & Grounds	1,833	0	1,833
15 101-140 Trial Court Criminal & Civil	5,269	0	5,269
17 101-148 Family Division	3,116	0	3,116
20 101-225 Equalization	458	0	458
21 101-229/CRV Prosecutor/Crime Victim	2,749	0	2,749
24 101-236 Register of Deeds	1,374	0	1,374
28 101-275 Drain Commissioner	458	0	458
30 101-301 Sheriff's Dept	14,203	72	14,275
35 101-351 Jail	8,247	0	8,247
37 101-400 Planning	825	1,494	2,319
39 101-430 Animal Control	458	0	458
40 101-441 DPW	0	5,309	5,309
50 205 Central Dispatch	4,123	0	4,123
52 215 Friend of the Court	5,498	0	5,498
79 275 Comm on Aging	0	65	65
83 281 Swift & Sure Sanctions	825	0	825
87 285 Adult Drug Court	536	0	536
88 286 Juvenile Drug Court	344	0	344
93 292 Child Care Fund	1,466	0	1,466
106 368 Thornapple Manor	0	2,115	2,115
127 588 Transit Fund	0	65	65
<b>Total</b>	<b>\$55,905</b>	<b>\$31,343</b>	<b>\$87,248</b>

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

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

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

In addition to the services the Clerk provides to the citizens of the County, the Clerk also provides services that are considered administrative in nature and are allowed under OMB Circular A-87 to be allocated to the benefitting County departments and programs. The following describes the central services provided by the Clerk and the allocation of the associated costs:

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

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

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

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



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**A. Department Costs**

Dept:5 101-215 Clerk

Description		Amount	General Admin	Payroll/Fringe	Accounting	Gen. Govt
<hr/>						
Personnel Costs						
Salaries	S1	267,953	38,960	33,628	38,049	157,315
<i>Salary % Split</i>			<i>14.54%</i>	<i>12.55%</i>	<i>14.20%</i>	<i>58.71%</i>
Benefits	S	137,257	19,957	17,226	19,491	80,584
Subtotal - Personnel Costs		405,210	58,918	50,854	57,540	237,899
<hr/>						
Services & Supplies Cost						
Office Supplies	S	10,563	1,536	1,326	1,500	6,201
Postage	S	6,450	938	809	916	3,787
Dues & Subscriptions	S	490	71	61	70	288
Contractual Services	S	2,270	330	285	322	1,333
Imaging	D	0	0	0	0	0
Telephone & Fax	S	1,230	179	154	175	722
Travel	S	1,291	188	162	183	758
Office Equip Repairs	S	866	126	109	123	509
Employee Training	S	444	65	56	63	261
Software Maintenance	S	51,706	7,518	6,489	7,342	30,357
Refunds	P	0	0	0	0	0
Subtotal - Services & Supplies		75,310	10,950	9,451	10,694	44,214
<hr/>						
<b>Department Cost Total</b>		480,520	69,868	60,305	68,234	282,113
<hr/>						
Adjustments to Cost						
Imaging	D	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0
<hr/>						
<b>Total Costs After Adjustments</b>		480,520	69,868	60,305	68,234	282,113
<hr/>						
General Admin Distribution			(69,868)	10,260	11,609	47,998
<hr/>						
<b>Grand Total</b>		<b>\$480,520</b>		<b>\$70,565</b>	<b>\$79,843</b>	<b>\$330,111</b>
<hr/>						
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	\$1,832	\$6	\$270	\$305	\$1,263
Subtotal - Building Depreciation	1,832	6	270	305	1,263
2 Dept. Specific Equip.	3,709	43	551	623	2,577
2 Data Processing Equipment	2,903	34	431	488	2,017
Subtotal - Equipment Depreciation	6,611	77	982	1,111	4,595
3 County Coordination	2,068	430	367	415	1,716
3 Accounting	1,719	360	305	345	1,428
3 Personnel Management	659	137	117	132	547
Subtotal - 101-175 Administration	4,446	927	789	893	3,691
4 Labor Relations	2,232	59	336	381	1,574
Subtotal - 101-211 Legal Counsel	2,232	59	336	381	1,574
5 Payroll/Fringe	0	2,213	325	368	1,520
5 Accounting	0	1,661	244	276	1,141
Subtotal - 101-215 Clerk	0	3,874	569	644	2,662
6 Land Info Services	0	9,864	1,449	1,639	6,776
Subtotal - 101-243 Land Information S	0	9,864	1,449	1,639	6,776
7 General Fund Revenues	0	6,592	968	1,095	4,529
Subtotal - 101-253 Treasurer	0	6,592	968	1,095	4,529
8 Courthouse	0	25,696	3,774	4,270	17,653
Subtotal - 101-265 Buildings & Ground	0	25,696	3,774	4,270	17,653
9 Paper	0	561	82	93	386
9 Copier Service Leases & Maint	0	1,232	181	205	847
9 Audit	0	652	96	108	448
9 Cost Plan	0	959	141	159	659
9 Accounting	0	545	80	90	374
9 Human Resource Admin	0	235	34	39	161
9 OPEB Valuation	0	427	63	71	293

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

Dept:5 101-215 Clerk

Department	First Incoming	Second Incoming	Payroll/Fringe	Accounting	Gen. Govt
Subtotal - 101-299 Miscellaneous	\$0	\$4,611	\$677	\$766	\$3,168
11 General Liability	0	607	89	101	417
11 Public Officials	0	1,312	193	218	901
11 Employee Benefits	0	832	122	138	571
Subtotal - 101-865 Insurance	0	2,751	404	457	1,890
12 Courthouse	0	1,496	220	249	1,028
Subtotal - 101-865-1 Property Insuranc	0	1,496	220	249	1,028
13 Computer Services	0	8,523	1,252	1,416	5,855
13 Audit Software	0	8	1	1	5
Subtotal - 637 Data Processing	0	8,531	1,253	1,418	5,861
<b>Total Incoming</b>	15,121	64,484	11,690	13,227	54,688
<b>C. Total Allocated</b>		\$560,125	\$82,256	\$93,070	\$384,799
			14.69%	16.62%	68.70%

**Barry County, Michigan**  
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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	2.00	0.87%	\$632	\$0	\$632	\$0	\$632
5 101-215 Clerk	7.00	3.04%	2,213	0	2,213	0	2,213
6 101-243 Land Information Services	3.50	1.52%	1,106	0	1,106	150	1,256
7 101-253 Treasurer	3.00	1.30%	948	0	948	128	1,077
8 101-265 Buildings & Grounds	5.00	2.17%	1,581	0	1,581	214	1,795
14 101-101 Bd of Commissioners	3.50	1.52%	1,106	0	1,106	150	1,256
15 101-140 Trial Court Criminal & Civil	15.50	6.73%	4,900	0	4,900	663	5,563
17 101-148 Family Division	8.35	3.63%	2,640	0	2,640	357	2,997
20 101-225 Equalization	1.00	0.43%	316	0	316	43	359
21 101-229/CRV Prosecutor/Crime Victim	9.00	3.91%	2,845	0	2,845	385	3,230
24 101-236 Register of Deeds	4.00	1.74%	1,265	0	1,265	171	1,436
28 101-275 Drain Commissioner	2.00	0.87%	632	0	632	86	718
30 101-301 Sheriff's Dept	41.60	18.07%	13,151	0	13,151	1,781	14,932
33 101-331 Marine Law	4.20	1.82%	1,328	0	1,328	180	1,508
35 101-351 Jail	26.35	11.44%	8,330	0	8,330	1,128	9,458
37 101-400 Planning	2.80	1.22%	885	0	885	120	1,005
38 101-426 Emergency Management	1.00	0.43%	316	0	316	43	359
39 101-430 Animal Control	2.00	0.87%	632	0	632	86	718
50 205 Central Dispatch	16.20	7.04%	5,121	0	5,121	693	5,815
51 208 Charlton Park Fund	6.00	2.61%	1,897	0	1,897	257	2,154
52 215 Friend of the Court	14.25	6.19%	4,505	0	4,505	610	5,115
61 236 Remonumentation Fund	0.50	0.22%	158	0	158	21	179
79 275 Comm on Aging	22.42	9.74%	7,088	0	7,088	960	8,047
83 281 Swift & Sure Sanctions	1.80	0.78%	569	0	569	77	646
87 285 Adult Drug Court	2.67	1.16%	844	0	844	114	958
88 286 Juvenile Drug Court	0.80	0.35%	253	0	253	34	287
93 292 Child Care Fund	3.35	1.46%	1,059	0	1,059	143	1,202
127 588 Transit Fund	20.45	8.88%	6,465	0	6,465	875	7,340
<b>Subtotal</b>	230.24	100.00%	72,786	0	72,786	9,470	82,256
Direct Bills					0		0
<b>Total</b>					<b>\$72,786</b>		<b>\$82,256</b>

Basis Units: Dollar Value of Wages  
Source:

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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	351	1.47%	\$1,212	\$0	\$1,212	\$0	\$1,212
4 101-211 Legal Counsel	52	0.22%	180	0	180	0	180
5 101-215 Clerk	481	2.02%	1,661	0	1,661	0	1,661
6 101-243 Land Information Services	350	1.47%	1,209	0	1,209	163	1,372
7 101-253 Treasurer	327	1.37%	1,129	0	1,129	153	1,282
8 101-265 Buildings & Grounds	1,232	5.17%	4,255	0	4,255	575	4,830
9 101-299 Miscellaneous	193	0.81%	667	0	667	90	757
10 101-334 Court Security	124	0.52%	428	0	428	58	486
11 101-865 Insurance	3	0.01%	10	0	10	1	12
13 637 Data Processing	180	0.75%	622	0	622	84	706
14 101-101 Bd of Commissioners	216	0.91%	746	0	746	101	847
15 101-140 Trial Court Criminal & Civil	751	3.15%	2,594	0	2,594	350	2,944
16 101-147 Jury Board	33	0.14%	114	0	114	15	129
17 101-148 Family Division	831	3.49%	2,870	0	2,870	388	3,258
18 101-151 Adult Probation	38	0.16%	131	0	131	18	149
19 101-191 Elections	95	0.40%	328	0	328	44	372
20 101-225 Equalization	369	1.55%	1,275	0	1,275	172	1,447
21 101-229/CRV Prosecutor/Crime Victim	482	2.02%	1,665	0	1,665	225	1,890
24 101-236 Register of Deeds	377	1.58%	1,302	0	1,302	176	1,478
25 101-254 Tax Tribunal	12	0.05%	41	0	41	6	47
26 101-257 Co-Op Extension	16	0.07%	55	0	55	7	63
28 101-275 Drain Commissioner	360	1.51%	1,243	0	1,243	168	1,411
29 101-280 Soil Conservation	3	0.01%	10	0	10	1	12
30 101-301 Sheriff's Dept	829	3.48%	2,863	0	2,863	387	3,250
32 101-317 Snowmobile Enforcement	34	0.14%	117	0	117	16	133
33 101-331 Marine Law	231	0.97%	798	0	798	108	906
34 101-333 Road Patrol	315	1.32%	1,088	0	1,088	147	1,235
35 101-351 Jail	1,182	4.96%	4,083	0	4,083	552	4,634
36 101-355 Sheriff-Animal Control	324	1.36%	1,119	0	1,119	151	1,270
37 101-400 Planning	448	1.88%	1,547	0	1,547	209	1,756
38 101-426 Emergency Management	418	1.75%	1,444	0	1,444	195	1,639
39 101-430 Animal Control	785	3.29%	2,711	0	2,711	366	3,078
41 101-601 Health	6	0.03%	21	0	21	3	24
42 101-602 Health & Safety Fund	2	0.01%	7	0	7	1	8
43 101-648 Medical Examiners	28	0.12%	97	0	97	13	110
44 101-681 Veterans Burial	50	0.21%	173	0	173	23	196
45 101-682 Veterans Counselor	49	0.21%	169	0	169	23	192
46 101-689 Soldiers & Sailors	27	0.11%	93	0	93	13	106
48 101-999 Appropriations	44	0.18%	152	0	152	21	173
49 201 Road Commission	65	0.27%	225	0	225	30	255
50 205 Central Dispatch	1,040	4.36%	3,592	0	3,592	485	4,077
51 208 Charlton Park Fund	1,254	5.26%	4,331	0	4,331	585	4,916

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**Accounting Allocations**

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 215 Friend of the Court	478	2.00%	\$1,651	\$0	\$1,651	\$223	\$1,874
54 228 Solid Waste	69	0.29%	238	0	238	32	271
55 230 Animal Shelter TNR Grant	12	0.05%	41	0	41	6	47
57 232 Animal Shelter Donations	194	0.81%	670	0	670	91	761
58 233 Barry Comm Resource Net	22	0.09%	76	0	76	10	86
59 234 Bldg Strong Families UW	11	0.05%	38	0	38	5	43
61 236 Remonumentation Fund	186	0.78%	642	0	642	87	729
62 238 Gypsy Moth	3	0.01%	10	0	10	1	12
65 248 Building Rehab Fund	50	0.21%	173	0	173	23	196
66 250 Park & Rec Fund	47	0.20%	162	0	162	22	184
68 253 Master Land Use Prog	2	0.01%	7	0	7	1	8
69 255 EDC	2	0.01%	7	0	7	1	8
70 256 ROD Automation	46	0.19%	159	0	159	21	180
72 259 Local Corr Officer	17	0.07%	59	0	59	8	67
73 260 Victims Services	37	0.16%	128	0	128	17	145
74 263 School Liason	2	0.01%	7	0	7	1	8
77 267 Crime Victim Rights	261	1.09%	901	0	901	122	1,023
78 269 Law Library	27	0.11%	93	0	93	13	106
79 275 Comm on Aging	1,604	6.73%	5,540	0	5,540	749	6,289
80 276 CDBG	59	0.25%	204	0	204	28	231
81 277 Middleville Police Serv	318	1.33%	1,098	0	1,098	148	1,247
83 281 Swift & Sure Sanctions	417	1.75%	1,440	0	1,440	195	1,635
84 282 56B Sobriety Court	329	1.38%	1,136	0	1,136	154	1,290
85 283 Comm Corrections	358	1.50%	1,237	0	1,237	167	1,404
87 285 Adult Drug Court	406	1.70%	1,402	0	1,402	189	1,592
88 286 Juvenile Drug Court	391	1.64%	1,350	0	1,350	182	1,533
89 287 Mich Justice Training	9	0.04%	31	0	31	4	35
90 290 Social Welfare	1	0.00%	3	0	3	0	4
91 292 CC Wrap Around	356	1.49%	1,230	0	1,230	166	1,396
92 292 CC Juv Justice	321	1.35%	1,109	0	1,109	150	1,259
93 292 Child Care Fund	596	2.50%	2,059	0	2,059	278	2,337
95 295 Airport Fund	360	1.51%	1,243	0	1,243	168	1,411
96 297 Diverted Felons	13	0.05%	45	0	45	6	51
97 352 FOC Ren Debt Relocations	5	0.02%	17	0	17	2	20
98 354 Yankee Springs Water	3	0.01%	10	0	10	1	12
99 355 Middleville Water Debt	3	0.01%	10	0	10	1	12
100 356 Middleville Water Debt 206	3	0.01%	10	0	10	1	12
101 357 Fawn Lake Sewer	7	0.03%	24	0	24	3	27
102 358 Yankee Spring	3	0.01%	10	0	10	1	12
103 359 Finkbeiner/Crain Debt	5	0.02%	17	0	17	2	20
106 368 Thornapple Manor	22	0.09%	76	0	76	10	86
109 374 1999 BPW Middleville	5	0.02%	17	0	17	2	20

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**Accounting Allocations**

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
110 376 2003 Refunding Sewer	4	0.02%	\$14	\$0	\$14	\$2	\$16
111 377 Leach & Middle Lake	3	0.01%	10	0	10	1	12
116 502 2012 Delinquent Tax	15	0.06%	52	0	52	7	59
118 511 2011 Delinquent Tax	9	0.04%	31	0	31	4	35
119 512 Thornapple Manor Fund	103	0.43%	356	0	356	48	404
120 513 2013 Delinquent Tax Payment	5	0.02%	17	0	17	2	20
122 516 100% Tax Payment	5	0.02%	17	0	17	2	20
123 517 Foreclosure Fund	6	0.03%	21	0	21	3	24
127 588 Transit Fund	984	4.13%	3,399	0	3,399	459	3,858
128 595 Commissary	222	0.93%	767	0	767	104	870
129 660 Telephone	42	0.18%	145	0	145	20	165
130 661 Vehicle Fund	55	0.23%	190	0	190	26	216
131 676 Worker's Comp Fund	74	0.31%	256	0	256	35	290
132 677 Health Ins. Fund	121	0.51%	418	0	418	56	474
133 678 Disability Fund	217	0.91%	750	0	750	101	851
134 680 Fringe Benefit Fund	6	0.03%	21	0	21	3	24
135 681 Life Ins. Fund	12	0.05%	41	0	41	6	47
136 682 Retirement Fund	31	0.13%	107	0	107	14	122
137 683 Dental/Optical	190	0.80%	656	0	656	89	745
138 684 Unemployment	3	0.01%	10	0	10	1	12
140 716 Co-Op Ext Grant	1	0.00%	3	0	3	0	4
142 801 Drain Fund	593	2.49%	2,048	0	2,048	277	2,325
143 804 Drain Maint	19	0.08%	66	0	66	9	74
145 843 Gun Lake Weed Assess	32	0.13%	111	0	111	15	125
146 851 Drain Debt	3	0.01%	10	0	10	1	12
148 Other	22	0.09%	76	0	76	10	86
<b>Subtotal</b>	<b>23,844</b>	<b>100.00%</b>	<b>82,356</b>	<b>0</b>	<b>82,356</b>	<b>10,715</b>	<b>93,070</b>
Direct Bills					0		0
<b>Total</b>					<b>\$82,356</b>		<b>\$93,070</b>

Basis Units: Expenditure Transactions  
Source:

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**Allocation Summary**

Dept:5 101-215 Clerk

Department	Payroll/Fringe	Accounting	Gen. Govt	Total
3 101-175 Administration	\$632	\$1,212	\$0	\$1,845
4 101-211 Legal Counsel	0	180	0	180
5 101-215 Clerk	2,213	1,661	0	3,874
6 101-243 Land Information Services	1,256	1,372	0	2,628
7 101-253 Treasurer	1,077	1,282	0	2,359
8 101-265 Buildings & Grounds	1,795	4,830	0	6,625
9 101-299 Miscellaneous	0	757	0	757
10 101-334 Court Security	0	486	0	486
11 101-865 Insurance	0	12	0	12
13 637 Data Processing	0	706	0	706
14 101-101 Bd of Commissioners	1,256	847	0	2,103
15 101-140 Trial Court Criminal & Civil	5,563	2,944	0	8,508
16 101-147 Jury Board	0	129	0	129
17 101-148 Family Division	2,997	3,258	0	6,255
18 101-151 Adult Probation	0	149	0	149
19 101-191 Elections	0	372	0	372
20 101-225 Equalization	359	1,447	0	1,806
21 101-229/CRV Prosecutor/Crime Victim	3,230	1,890	0	5,120
24 101-236 Register of Deeds	1,436	1,478	0	2,914
25 101-254 Tax Tribunal	0	47	0	47
26 101-257 Co-Op Extension	0	63	0	63
28 101-275 Drain Commissioner	718	1,411	0	2,129
29 101-280 Soil Conservation	0	12	0	12
30 101-301 Sheriff's Dept	14,932	3,250	0	18,182
32 101-317 Snowmobile Enforcement	0	133	0	133
33 101-331 Marine Law	1,508	906	0	2,413
34 101-333 Road Patrol	0	1,235	0	1,235
35 101-351 Jail	9,458	4,634	0	14,092
36 101-355 Sheriff-Animal Control	0	1,270	0	1,270
37 101-400 Planning	1,005	1,756	0	2,761
38 101-426 Emergency Management	359	1,639	0	1,998
39 101-430 Animal Control	718	3,078	0	3,796
41 101-601 Health	0	24	0	24
42 101-602 Health & Safety Fund	0	8	0	8
43 101-648 Medical Examiners	0	110	0	110
44 101-681 Veterans Burial	0	196	0	196
45 101-682 Veterans Counselor	0	192	0	192
46 101-689 Soldiers & Sailors	0	106	0	106
48 101-999 Appropriations	0	173	0	173
49 201 Road Commission	0	255	0	255
50 205 Central Dispatch	5,815	4,077	0	9,892



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**Allocation Summary**

Dept:5 101-215 Clerk

Department	Payroll/Fringe	Accounting	Gen. Govt	Total
51 208 Charlton Park Fund	\$2,154	\$4,916	\$0	\$7,070
52 215 Friend of the Court	5,115	1,874	0	6,989
54 228 Solid Waste	0	271	0	271
55 230 Animal Shelter TNR Grant	0	47	0	47
57 232 Animal Shelter Donations	0	761	0	761
58 233 Barry Comm Resource Net	0	86	0	86
59 234 Bldg Strong Families UW	0	43	0	43
61 236 Remonumentation Fund	179	729	0	909
62 238 Gypsy Moth	0	12	0	12
65 248 Building Rehab Fund	0	196	0	196
66 250 Park & Rec Fund	0	184	0	184
68 253 Master Land Use Prog	0	8	0	8
69 255 EDC	0	8	0	8
70 256 ROD Automation	0	180	0	180
72 259 Local Corr Officer	0	67	0	67
73 260 Victims Services	0	145	0	145
74 263 School Liason	0	8	0	8
77 267 Crime Victim Rights	0	1,023	0	1,023
78 269 Law Library	0	106	0	106
79 275 Comm on Aging	8,047	6,289	0	14,336
80 276 CDBG	0	231	0	231
81 277 Middleville Police Serv	0	1,247	0	1,247
83 281 Swift & Sure Sanctions	646	1,635	0	2,281
84 282 56B Sobriety Court	0	1,290	0	1,290
85 283 Comm Corrections	0	1,404	0	1,404
87 285 Adult Drug Court	958	1,592	0	2,550
88 286 Juvenile Drug Court	287	1,533	0	1,820
89 287 Mich Justice Training	0	35	0	35
90 290 Social Welfare	0	4	0	4
91 292 CC Wrap Around	0	1,396	0	1,396
92 292 CC Juv Justice	0	1,259	0	1,259
93 292 Child Care Fund	1,202	2,337	0	3,539
95 295 Airport Fund	0	1,411	0	1,411
96 297 Diverted Felons	0	51	0	51
97 352 FOC Ren Debt Relocations	0	20	0	20
98 354 Yankee Springs Water	0	12	0	12
99 355 Middleville Water Debt	0	12	0	12
100 356 Middleville Water Debt 206	0	12	0	12
101 357 Fawn Lake Sewer	0	27	0	27
102 358 Yankee Spring	0	12	0	12
103 359 Finkbeiner/Crain Debt	0	20	0	20

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**Allocation Summary**

Dept:5 101-215 Clerk

Department	Payroll/Fringe	Accounting	Gen. Govt	Total
106 368 Thornapple Manor	\$0	\$86	\$0	\$86
109 374 1999 BPW Middleville	0	20	0	20
110 376 2003 Refunding Sewer	0	16	0	16
111 377 Leach & Middle Lake	0	12	0	12
116 502 2012 Delinquent Tax	0	59	0	59
118 511 2011 Delinquent Tax	0	35	0	35
119 512 Thornapple Manor Fund	0	404	0	404
120 513 2013 Delinquent Tax Payment	0	20	0	20
122 516 100% Tax Payment	0	20	0	20
123 517 Foreclosure Fund	0	24	0	24
127 588 Transit Fund	7,340	3,858	0	11,198
128 595 Commissary	0	870	0	870
129 660 Telephone	0	165	0	165
130 661 Vehicle Fund	0	216	0	216
131 676 Worker's Comp Fund	0	290	0	290
132 677 Health Ins. Fund	0	474	0	474
133 678 Disability Fund	0	851	0	851
134 680 Fringe Benefit Fund	0	24	0	24
135 681 Life Ins. Fund	0	47	0	47
136 682 Retirement Fund	0	122	0	122
137 683 Dental/Optical	0	745	0	745
138 684 Unemployment	0	12	0	12
140 716 Co-Op Ext Grant	0	4	0	4
142 801 Drain Fund	0	2,325	0	2,325
143 804 Drain Maint	0	74	0	74
145 843 Gun Lake Weed Assess	0	125	0	125
146 851 Drain Debt	0	12	0	12
148 Other	0	86	0	86
<b>Total</b>	<b>\$82,256</b>	<b>\$93,070</b>	<b>\$0</b>	<b>\$175,326</b>

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

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

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

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

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

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

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**A. Department Costs**

Dept:6 101-243 Land Information Services

Description		Amount	General Admin	Land Info Services	Gen Govt
<hr/>					
Personnel Costs					
Salaries	S1	159,435	22,161	89,921	47,352
<i>Salary % Split</i>			<i>13.90%</i>	<i>56.40%</i>	<i>29.70%</i>
Benefits	S	66,658	9,265	37,595	19,797
Subtotal - Personnel Costs		226,092	31,427	127,516	67,149
<hr/>					
Services & Supplies Cost					
Office Supplies	S	(86)	(12)	(49)	(26)
Dues & Subscriptions	S	75	10	42	22
Telephone & Fax	S	873	121	492	259
Travel	S	894	124	504	265
Equipment Repair & Maint	S	0	0	0	0
Employee Training	S	900	125	508	267
Subtotal - Services & Supplies		2,655	369	1,497	789
<hr/>					
<b>Department Cost Total</b>		228,747	31,796	129,013	67,938
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<hr/>					
<b>Total Costs After Adjustments</b>		228,747	31,796	129,013	67,938
<hr/>					
General Admin Distribution			(31,796)	20,828	10,968
<hr/>					
<b>Grand Total</b>		<b>\$228,747</b>		<b>\$149,841</b>	<b>\$78,906</b>
				not allocated	

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

Dept:6 101-243 Land Information Services

Department	First Incoming	Second Incoming	Land Info Services	Gen Govt
1 Courthouse	\$934	\$3	\$614	\$323
Subtotal - Building Depreciation	934	3	614	323
3 County Coordination	984	205	779	410
3 Accounting	1,251	262	991	522
3 Personnel Management	330	69	261	137
Subtotal - 101-175 Administration	2,565	535	2,031	1,069
4 Labor Relations	893	24	600	316
Subtotal - 101-211 Legal Counsel	893	24	600	316
5 Payroll/Fringe	1,106	150	823	433
5 Accounting	1,209	163	899	473
Subtotal - 101-215 Clerk	2,315	313	1,722	907
6 Land Info Services	0	4,484	2,937	1,547
Subtotal - 101-243 Land Information Services	0	4,484	2,937	1,547
7 General Fund Revenues	0	4,797	3,142	1,655
Subtotal - 101-253 Treasurer	0	4,797	3,142	1,655
8 Courthouse	0	13,101	8,582	4,519
Subtotal - 101-265 Buildings & Grounds	0	13,101	8,582	4,519
9 Paper	0	281	184	97
9 Copier Service Leases & Maint	0	616	404	213
9 Audit	0	310	203	107
9 Cost Plan	0	959	628	331
9 Accounting	0	396	260	137
9 Human Resource Admin	0	117	77	40
9 OPEB Valuation	0	214	140	74
Subtotal - 101-299 Miscellaneous	0	2,893	1,895	998
11 General Liability	0	289	189	100
11 Public Officials	0	656	430	226

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

Dept:6 101-243 Land Information Services

Department	First Incoming	Second Incoming	Land Info Services	Gen Govt
11 Employee Benefits	\$0	\$416	\$272	\$143
Subtotal - 101-865 Insurance	0	1,361	891	469
12 Courthouse	0	763	500	263
Subtotal - 101-865-1 Property Insuranc	0	763	500	263
13 Computer Services	0	3,874	2,538	1,336
13 Audit Software	0	4	2	1
Subtotal - 637 Data Processing	0	3,878	2,540	1,338
<b>Total Incoming</b>	6,707	32,151	25,454	13,404
<b>C. Total Allocated</b>		\$267,606	\$175,296	\$92,310
			65.51%	34.49%

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**Land Info Services Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2	1.16%	\$1,793	\$0	\$1,793	\$0	\$1,793
5 101-215 Clerk	11	6.40%	9,864	0	9,864	0	9,864
6 101-243 Land Information Services	5	2.91%	4,484	0	4,484	0	4,484
7 101-253 Treasurer	4	2.33%	3,587	0	3,587	547	4,134
8 101-265 Buildings & Grounds	1	0.58%	897	0	897	137	1,033
14 101-101 Bd of Commissioners	1	0.58%	897	0	897	137	1,033
15 101-140 Trial Court Criminal & Civil	38	22.09%	34,075	0	34,075	5,197	39,272
17 101-148 Family Division	20	11.63%	17,934	0	17,934	2,735	20,669
20 101-225 Equalization	2	1.16%	1,793	0	1,793	274	2,067
22 101-229-1 Prosecutor DP	11	6.40%	9,864	0	9,864	1,504	11,368
24 101-236 Register of Deeds	9	5.23%	8,070	0	8,070	1,231	9,301
28 101-275 Drain Commissioner	2	1.16%	1,793	0	1,793	274	2,067
30 101-301 Sheriff's Dept	19	11.05%	17,038	0	17,038	2,598	19,636
35 101-351 Jail	13	7.56%	11,657	0	11,657	1,778	13,435
36 101-355 Sheriff-Animal Control	1	0.58%	897	0	897	137	1,033
37 101-400 Planning	4	2.33%	3,587	0	3,587	547	4,134
38 101-426 Emergency Management	1	0.58%	897	0	897	137	1,033
39 101-430 Animal Control	3	1.74%	2,690	0	2,690	410	3,100
45 101-682 Veterans Counselor	1	0.58%	897	0	897	137	1,033
53 Friend of the Court - DP	16	9.30%	14,347	0	14,347	2,188	16,536
87 285 Adult Drug Court	6	3.49%	5,380	0	5,380	821	6,201
88 286 Juvenile Drug Court	2	1.16%	1,793	0	1,793	274	2,067
<b>Subtotal</b>	<b>172</b>	<b>100.00%</b>	<b>154,235</b>	<b>0</b>	<b>154,235</b>	<b>21,061</b>	<b>175,296</b>
Direct Bills					0		0
<b>Total</b>					<b>\$154,235</b>		<b>\$175,296</b>

Basis Units: # of PCs on Network  
Source:

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**Allocation Summary**

Dept:6 101-243 Land Information Services

Department	Land Info Services	Gen Govt	Total
3 101-175 Administration	\$1,793	\$0	\$1,793
5 101-215 Clerk	9,864	0	9,864
6 101-243 Land Information Services	4,484	0	4,484
7 101-253 Treasurer	4,134	0	4,134
8 101-265 Buildings & Grounds	1,033	0	1,033
14 101-101 Bd of Commissioners	1,033	0	1,033
15 101-140 Trial Court Criminal & Civil	39,272	0	39,272
17 101-148 Family Division	20,669	0	20,669
20 101-225 Equalization	2,067	0	2,067
22 101-229-1 Prosecutor DP	11,368	0	11,368
24 101-236 Register of Deeds	9,301	0	9,301
28 101-275 Drain Commissioner	2,067	0	2,067
30 101-301 Sheriff's Dept	19,636	0	19,636
35 101-351 Jail	13,435	0	13,435
36 101-355 Sheriff-Animal Control	1,033	0	1,033
37 101-400 Planning	4,134	0	4,134
38 101-426 Emergency Management	1,033	0	1,033
39 101-430 Animal Control	3,100	0	3,100
45 101-682 Veterans Counselor	1,033	0	1,033
53 Friend of the Court - DP	16,536	0	16,536
87 285 Adult Drug Court	6,201	0	6,201
88 286 Juvenile Drug Court	2,067	0	2,067
<b>Total</b>	<b>\$175,296</b>	<b>\$0</b>	<b>\$175,296</b>



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

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

For plan purposes, the costs of the Treasurer's office are separated into three cost pools based on the number of revenue and /or cash transactions recorded by each function. The following functions are identified and the costs are allocated as described:

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

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

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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.

**Barry County, Michigan**  
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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
<b>Personnel Costs</b>						
Salaries	S1	137,095	0	88,989	29,859	18,247
Salary % Split			.00%	64.91%	21.78%	13.31%
Benefits	S	84,647	0	54,945	18,436	11,267
Subtotal - Personnel Costs		221,743	0	143,933	48,296	29,514
<b>Services &amp; Supplies Cost</b>						
Office Supplies	S	650	0	422	142	87
Postage	S	0	0	0	0	0
Dues & Subscriptions	S	150	0	97	33	20
Contractual Services	S	0	0	0	0	0
Telephone & Fax	S	473	0	307	103	63
Tax Bond	S	2,112	0	1,371	460	281
Software Maintenance	S	4,227	0	2,744	921	563
Tax Certifications 618-010	P	(1,551)	0	0	0	(1,551)
Tax History Fees 618-020	P	(6)	0	0	0	(6)
Tax Search Fees 618-030	P	(676)	0	0	0	(676)
Other Treasury Service 618-050	P	(533)	0	0	0	(533)
Treasurer Refunds 618-010	S	(25)	0	(16)	(5)	(3)
Tribunal Refunds 101-254-964-10	D	19,264	0	0	0	0
Subtotal - Services & Supplies		24,085	0	4,925	1,653	(1,756)
<b>Department Cost Total</b>		245,828	0	148,858	49,948	27,758
<b>Adjustments to Cost</b>						
Tribunal Refunds 101-254-964-10	D	(19,264)	0	0	0	0
Subtotal - Adjustments		(19,264)	0	0	0	0
<b>Total Costs After Adjustments</b>		226,564	0	148,858	49,948	27,758
General Admin Distribution			0	0	0	0
<b>Grand Total</b>		<u>\$226,564</u>		<u>\$148,858</u>	<u>\$49,948</u>	<u>\$27,758</u>
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	\$926	\$3	\$603	\$202	\$124
1 Annex	90	0	58	20	12
Subtotal - Building Depreciation	1,016	3	662	222	136
2 Data Processing Equipment	3,332	39	2,188	734	449
Subtotal - Equipment Depreciation	3,332	39	2,188	734	449
3 County Coordination	1,070	223	839	282	172
3 Accounting	1,169	244	917	308	188
3 Personnel Management	283	59	222	74	45
Subtotal - 101-175 Administration	2,521	526	1,978	664	406
4 Labor Relations	893	24	595	200	122
Subtotal - 101-211 Legal Counsel	893	24	595	200	122
5 Payroll/Fringe	948	128	699	235	143
5 Accounting	1,129	153	832	279	171
Subtotal - 101-215 Clerk	2,078	281	1,531	514	314
6 Land Info Services	3,587	547	2,683	900	550
Subtotal - 101-243 Land Information S	3,587	547	2,683	900	550
7 General Fund Revenues	0	4,481	2,909	976	596
Subtotal - 101-253 Treasurer	0	4,481	2,909	976	596
8 Courthouse	0	12,997	8,436	2,831	1,730
Subtotal - 101-265 Buildings & Ground	0	12,997	8,436	2,831	1,730
9 Paper	0	241	156	52	32
9 Copier Service Leases & Maint	0	528	343	115	70
9 Audit	0	337	219	73	45
9 Cost Plan	0	959	623	209	128
9 Accounting	0	370	240	81	49
9 Human Resource Admin	0	101	65	22	13
9 OPEB Valuation	0	183	119	40	24

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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 - 101-299 Miscellaneous	\$0	\$2,719	\$1,765	\$592	\$362
11 General Liability	0	314	204	68	42
11 Public Officials	0	562	365	122	75
11 Employee Benefits	0	356	231	78	47
Subtotal - 101-865 Insurance	0	1,233	800	269	164
12 Courthouse	0	757	491	165	101
12 Annex	0	38	25	8	5
Subtotal - 101-865-1 Property Insuranc	0	794	516	173	106
13 Computer Services	0	3,099	2,012	675	413
13 Audit Software	0	4	3	1	1
Subtotal - 637 Data Processing	0	3,104	2,014	676	413
<b>Total Incoming</b>	<b>13,427</b>	<b>26,747</b>	<b>26,077</b>	<b>8,750</b>	<b>5,347</b>
<b>C. Total Allocated</b>		<b>\$266,738</b>	<b>\$174,935</b>	<b>\$58,698</b>	<b>\$33,105</b>
			65.58%	22.01%	12.41%

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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	351	3.05%	\$4,810	\$0	\$4,810	\$0	\$4,810
4 101-211 Legal Counsel	52	0.45%	713	0	713	0	713
5 101-215 Clerk	481	4.18%	6,592	0	6,592	0	6,592
6 101-243 Land Information Services	350	3.04%	4,797	0	4,797	0	4,797
7 101-253 Treasurer	327	2.84%	4,481	0	4,481	0	4,481
8 101-265 Buildings & Grounds	1,232	10.71%	16,884	0	16,884	2,153	19,036
9 101-299 Miscellaneous	193	1.68%	2,645	0	2,645	337	2,982
10 101-334 Court Security	124	1.08%	1,699	0	1,699	217	1,916
11 101-865 Insurance	3	0.03%	41	0	41	5	46
14 101-101 Bd of Commissioners	216	1.88%	2,960	0	2,960	377	3,338
15 101-140 Trial Court Criminal & Civil	751	6.53%	10,292	0	10,292	1,312	11,604
16 101-147 Jury Board	33	0.29%	452	0	452	58	510
17 101-148 Family Division	831	7.23%	11,388	0	11,388	1,452	12,840
18 101-151 Adult Probation	38	0.33%	521	0	521	66	587
19 101-191 Elections	95	0.83%	1,302	0	1,302	166	1,468
20 101-225 Equalization	369	3.21%	5,057	0	5,057	645	5,702
21 101-229/CRV Prosecutor/Crime Victim	482	4.19%	6,606	0	6,606	842	7,448
24 101-236 Register of Deeds	377	3.28%	5,167	0	5,167	659	5,825
25 101-254 Tax Tribunal	12	0.10%	164	0	164	21	185
26 101-257 Co-Op Extension	16	0.14%	219	0	219	28	247
28 101-275 Drain Commissioner	360	3.13%	4,934	0	4,934	629	5,563
29 101-280 Soil Conservation	3	0.03%	41	0	41	5	46
30 101-301 Sheriff's Dept	829	7.21%	11,361	0	11,361	1,448	12,809
32 101-317 Snowmobile Enforcement	34	0.30%	466	0	466	59	525
33 101-331 Marine Law	231	2.01%	3,166	0	3,166	404	3,569
34 101-333 Road Patrol	315	2.74%	4,317	0	4,317	550	4,867
35 101-351 Jail	1,182	10.28%	16,199	0	16,199	2,065	18,264
36 101-355 Sheriff-Animal Control	324	2.82%	4,440	0	4,440	566	5,006
37 101-400 Planning	448	3.90%	6,140	0	6,140	783	6,922
38 101-426 Emergency Management	418	3.64%	5,728	0	5,728	730	6,459
39 101-430 Animal Control	785	6.83%	10,758	0	10,758	1,372	12,129
41 101-601 Health	6	0.05%	82	0	82	10	93
42 101-602 Health & Safety Fund	2	0.02%	27	0	27	3	31
43 101-648 Medical Examiners	28	0.24%	384	0	384	49	433
44 101-681 Veterans Burial	50	0.43%	685	0	685	87	773
45 101-682 Veterans Counselor	49	0.43%	672	0	672	86	757
46 101-689 Soldiers & Sailors	27	0.23%	370	0	370	47	417
48 101-999 Appropriations	44	0.38%	603	0	603	77	680
148 Other	30	0.26%	411	0	411	52	464

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**General Fund Revenues Allocations**

**Dept:7 101-253 Treasurer**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
<b>Subtotal</b>	11,498	100.00%	157,573	0	157,573	17,362	174,935
Direct Bills					0		0
<b>Total</b>					<b>\$157,573</b>		<b>\$174,935</b>
<hr/>							
<hr/>							
Basis Units: Revenue Transactions							
Source: GL Detail							

**Barry County, Michigan**  
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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	1	0.02%	\$13	\$0	\$13	\$1	\$14
49 201 Road Commission	101	2.49%	1,317	0	1,317	145	1,462
50 205 Central Dispatch	137	3.38%	1,786	0	1,786	197	1,983
51 208 Charlton Park Fund	270	6.66%	3,520	0	3,520	388	3,908
52 215 Friend of the Court	197	4.86%	2,569	0	2,569	283	2,852
54 228 Solid Waste	9	0.22%	117	0	117	13	130
55 230 Animal Shelter TNR Grant	2	0.05%	26	0	26	3	29
57 232 Animal Shelter Donations	85	2.10%	1,108	0	1,108	122	1,230
58 233 Barry Comm Resource Net	29	0.72%	378	0	378	42	420
61 236 Remonumentation Fund	6	0.15%	78	0	78	9	87
63 244 Comm on Aging Building	16	0.39%	209	0	209	23	232
64 247 Thornapple Namor Depr Fund	39	0.96%	509	0	509	56	565
65 248 Building Rehab Fund	21	0.52%	274	0	274	30	304
66 250 Park & Rec Fund	2	0.05%	26	0	26	3	29
69 255 EDC	2	0.05%	26	0	26	3	29
70 256 ROD Automation	335	8.26%	4,368	0	4,368	481	4,849
72 259 Local Corr Officer	12	0.30%	156	0	156	17	174
73 260 Victims Services	13	0.32%	170	0	170	19	188
74 263 School Liason	10	0.25%	130	0	130	14	145
76 266 Special Investigation	15	0.37%	196	0	196	22	217
77 267 Crime Victim Rights	6	0.15%	78	0	78	9	87
78 269 Law Library	2	0.05%	26	0	26	3	29
79 275 Comm on Aging	573	14.13%	7,471	0	7,471	823	8,294
80 276 CDBG	51	1.26%	665	0	665	73	738
81 277 Middleville Police Serv	13	0.32%	170	0	170	19	188
83 281 Swift & Sure Sanctions	42	1.04%	548	0	548	60	608
84 282 56B Sobriety Court	23	0.57%	300	0	300	33	333
85 283 Comm Corrections	28	0.69%	365	0	365	40	405
87 285 Adult Drug Court	170	4.19%	2,217	0	2,217	244	2,461
88 286 Juvenile Drug Court	27	0.67%	352	0	352	39	391
89 287 Mich Justice Training	2	0.05%	26	0	26	3	29
90 290 Social Welfare	13	0.32%	170	0	170	19	188
91 292 CC Wrap Around	4	0.10%	52	0	52	6	58
92 292 CC Juv Justice	3	0.07%	39	0	39	4	43
93 292 Child Care Fund	291	7.18%	3,794	0	3,794	418	4,212
94 294 Vets Trust	4	0.10%	52	0	52	6	58
95 295 Airport Fund	452	11.15%	5,894	0	5,894	649	6,543
96 297 Diverted Felons	47	1.16%	613	0	613	68	680
119 512 Thornapple Manor Fund	253	6.24%	3,299	0	3,299	363	3,662
127 588 Transit Fund	265	6.54%	3,455	0	3,455	381	3,836
129 660 Telephone	14	0.35%	183	0	183	20	203
130 661 Vehicle Fund	14	0.35%	183	0	183	20	203



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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
131 676 Worker's Comp Fund	50	1.23%	\$652	\$0	\$652	\$72	\$724
132 677 Health Ins. Fund	189	4.66%	2,464	0	2,464	272	2,736
133 678 Disability Fund	37	0.91%	482	0	482	53	536
134 680 Fringe Benefit Fund	33	0.81%	430	0	430	47	478
135 681 Life Ins. Fund	28	0.69%	365	0	365	40	405
136 682 Retirement Fund	52	1.28%	678	0	678	75	753
137 683 Dental/Optical	1	0.02%	13	0	13	1	14
138 684 Unemployment	40	0.99%	522	0	522	57	579
140 716 Co-Op Ext Grant	1	0.02%	13	0	13	1	14
145 843 Gun Lake Weed Assess	25	0.62%	326	0	326	36	362
<b>Subtotal</b>	4,055	100.00%	52,872	0	52,872	5,826	58,698
Direct Bills					0		0
<b>Total</b>					<b>\$52,872</b>		<b>\$58,698</b>

Basis Units: Revenue Transactions  
Source: GL Detail

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

Dept:7 101-253 Treasurer

Department	General Fund Revenues	Non-General Fund Revenues	Gen. Govt	Total
3 101-175 Administration	\$4,810	\$0	\$0	\$4,810
4 101-211 Legal Counsel	713	0	0	713
5 101-215 Clerk	6,592	0	0	6,592
6 101-243 Land Information Services	4,797	0	0	4,797
7 101-253 Treasurer	4,481	0	0	4,481
8 101-265 Buildings & Grounds	19,036	0	0	19,036
9 101-299 Miscellaneous	2,982	0	0	2,982
10 101-334 Court Security	1,916	0	0	1,916
11 101-865 Insurance	46	0	0	46
13 637 Data Processing	0	14	0	14
14 101-101 Bd of Commissioners	3,338	0	0	3,338
15 101-140 Trial Court Criminal & Civil	11,604	0	0	11,604
16 101-147 Jury Board	510	0	0	510
17 101-148 Family Division	12,840	0	0	12,840
18 101-151 Adult Probation	587	0	0	587
19 101-191 Elections	1,468	0	0	1,468
20 101-225 Equalization	5,702	0	0	5,702
21 101-229/CRV Prosecutor/Crime Victim	7,448	0	0	7,448
24 101-236 Register of Deeds	5,825	0	0	5,825
25 101-254 Tax Tribunal	185	0	0	185
26 101-257 Co-Op Extension	247	0	0	247
28 101-275 Drain Commissioner	5,563	0	0	5,563
29 101-280 Soil Conservation	46	0	0	46
30 101-301 Sheriff's Dept	12,809	0	0	12,809
32 101-317 Snowmobile Enforcement	525	0	0	525
33 101-331 Marine Law	3,569	0	0	3,569
34 101-333 Road Patrol	4,867	0	0	4,867
35 101-351 Jail	18,264	0	0	18,264
36 101-355 Sheriff-Animal Control	5,006	0	0	5,006
37 101-400 Planning	6,922	0	0	6,922
38 101-426 Emergency Management	6,459	0	0	6,459
39 101-430 Animal Control	12,129	0	0	12,129
41 101-601 Health	93	0	0	93
42 101-602 Health & Safety Fund	31	0	0	31
43 101-648 Medical Examiners	433	0	0	433
44 101-681 Veterans Burial	773	0	0	773
45 101-682 Veterans Counselor	757	0	0	757
46 101-689 Soldiers & Sailors	417	0	0	417
48 101-999 Appropriations	680	0	0	680
49 201 Road Commission	0	1,462	0	1,462
50 205 Central Dispatch	0	1,983	0	1,983

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**Allocation Summary**

Dept:7 101-253 Treasurer

Department	General Fund Revenues	Non-General Fund Revenues	Gen. Govt	Total
51 208 Charlton Park Fund	\$0	\$3,908	\$0	\$3,908
52 215 Friend of the Court	0	2,852	0	2,852
54 228 Solid Waste	0	130	0	130
55 230 Animal Shelter TNR Grant	0	29	0	29
57 232 Animal Shelter Donations	0	1,230	0	1,230
58 233 Barry Comm Resource Net	0	420	0	420
61 236 Remonumentation Fund	0	87	0	87
63 244 Comm on Aging Building	0	232	0	232
64 247 Thornapple Namor Depr Fund	0	565	0	565
65 248 Building Rehab Fund	0	304	0	304
66 250 Park & Rec Fund	0	29	0	29
69 255 EDC	0	29	0	29
70 256 ROD Automation	0	4,849	0	4,849
72 259 Local Corr Officer	0	174	0	174
73 260 Victims Services	0	188	0	188
74 263 School Liason	0	145	0	145
76 266 Special Investigation	0	217	0	217
77 267 Crime Victim Rights	0	87	0	87
78 269 Law Library	0	29	0	29
79 275 Comm on Aging	0	8,294	0	8,294
80 276 CDBG	0	738	0	738
81 277 Middleville Police Serv	0	188	0	188
83 281 Swift & Sure Sanctions	0	608	0	608
84 282 56B Sobriety Court	0	333	0	333
85 283 Comm Corrections	0	405	0	405
87 285 Adult Drug Court	0	2,461	0	2,461
88 286 Juvenile Drug Court	0	391	0	391
89 287 Mich Justice Training	0	29	0	29
90 290 Social Welfare	0	188	0	188
91 292 CC Wrap Around	0	58	0	58
92 292 CC Juv Justice	0	43	0	43
93 292 Child Care Fund	0	4,212	0	4,212
94 294 Vets Trust	0	58	0	58
95 295 Airport Fund	0	6,543	0	6,543
96 297 Diverted Felons	0	680	0	680
119 512 Thornapple Manor Fund	0	3,662	0	3,662
127 588 Transit Fund	0	3,836	0	3,836
129 660 Telephone	0	203	0	203
130 661 Vehicle Fund	0	203	0	203
131 676 Worker's Comp Fund	0	724	0	724
132 677 Health Ins. Fund	0	2,736	0	2,736

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**Allocation Summary**

Dept:7 101-253 Treasurer

Department	General Fund Revenues	Non-General Fund Revenues	Gen. Govt	Total
133 678 Disability Fund	\$0	\$536	\$0	\$536
134 680 Fringe Benefit Fund	0	478	0	478
135 681 Life Ins. Fund	0	405	0	405
136 682 Retirement Fund	0	753	0	753
137 683 Dental/Optical	0	14	0	14
138 684 Unemployment	0	579	0	579
140 716 Co-Op Ext Grant	0	14	0	14
145 843 Gun Lake Weed Assess	0	362	0	362
148 Other	464	0	0	464
<b>Total</b>	<b>\$174,935</b>	<b>\$58,698</b>	<b>\$0</b>	<b>\$233,633</b>

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

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

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

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

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

- **Courthouse** - Maintenance and operating expenses for the Courthouse have been allocated to all occupant departments based on their assigned square footages.
- **Courts and Law Building** - Maintenance and operating expenses for the Courts and Law Building have been allocated to all occupant departments based on their assigned square footages.
- **FOC Building** - Maintenance and operating expenses for the Friend of the Court (FOC) Building have been allocated directly to the FOC.

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

- **Health Department Building** - Maintenance and operating expenses for the Health Department Building have been allocated directly to the Health Department.
- **Former Library** - The former Library building is used to house several departments. Costs for the operation of the building are allocated based on the assigned square footages of the occupants.
- **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.

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 Buildings & Grounds**

Description		Amount	General Admin	Courthouse	Courts & Law	FOC Building	Health Dept. Building	Former Library	Mental Health
<b>Personnel Costs</b>									
Salaries	S1	175,117	49,033	36,249	52,185	12,784	21,539	3,327	0
Salary % Split			28.00%	20.70%	29.80%	7.30%	12.30%	1.90%	.00%
Benefits	S	110,664	30,986	22,907	32,978	8,078	13,612	2,103	0
Subtotal - Personnel Costs		285,781	80,019	59,157	85,163	20,862	35,151	5,430	0
<b>Services &amp; Supplies Cost</b>									
Office Supplies	S	219	61	45	65	16	27	4	0
Postage	S	0	0	0	0	0	0	0	0
Gas & Oil	S	1,372	384	284	409	100	169	26	0
Janitorial Supplies	S	7,081	1,983	1,466	2,110	517	871	135	0
Plowing	S	23,725	6,643	4,911	7,070	1,732	2,918	451	0
Contractual Services	S	84,202	23,577	17,430	25,092	6,147	10,357	1,600	0
Telephone & Fax	S	1,471	412	304	438	107	181	28	0
Utilities	P	192,952	0	56,790	75,720	17,037	26,502	16,374	529
Trash Pick-up	S	3,639	1,019	753	1,084	266	448	69	0
Water/Sewer	S	12,778	3,578	2,645	3,808	933	1,572	243	0
Building Repairs & Maint	S	27,189	7,613	5,628	8,102	1,985	3,344	517	0
Equipment Maint	S	2,737	766	567	816	200	337	52	0
Employee Training	S	295	83	61	88	22	36	6	0
Lighting	S	2,533	709	524	755	185	312	48	0
Landscape	S	1,495	418	309	445	109	184	28	0
Non-Capitalized expenses Fund 248	S	20,330	5,692	4,208	6,058	1,484	2,501	386	0
Subtotal - Services & Supplies		382,019	52,939	95,927	132,062	30,839	49,757	19,967	529
<b>Department Cost Total</b>		667,800	132,957	155,083	217,224	51,701	84,908	25,396	529
<b>Adjustments to Cost</b>									
Subtotal - Adjustments		0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		667,800	132,957	155,083	217,224	51,701	84,908	25,396	529
General Admin Distribution			(132,957)	38,225	55,030	13,480	22,714	3,509	0
<b>Grand Total</b>		<b>\$667,800</b>		<b>\$193,308</b>	<b>\$272,254</b>	<b>\$65,181</b>	<b>\$107,622</b>	<b>\$28,905</b>	<b>\$529</b>

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

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

Department	First Incoming	Second Incoming	Courthouse	Courts & Law	FOC Building	Health Dept. Building	Former Library	Mental Health
1 Courthouse	\$249	\$1	\$72	\$103	\$25	\$43	\$7	\$0
1 Annex	113	0	33	47	12	19	3	0
1 Courts & Law	4,347	15	1,254	1,805	442	745	115	0
1 Old Library	4,635	16	1,337	1,925	472	795	123	0
Subtotal - Building Depreciation	9,344	31	2,696	3,881	951	1,602	247	0
2 C & L Building Equipment	42	0	12	17	4	7	1	0
2 Dept. Specific Equip.	1,725	20	502	722	177	298	46	0
2 Vehicles	2,549	30	741	1,067	261	441	68	0
Subtotal - Equipment Depreciation	4,316	50	1,255	1,807	443	746	115	0
3 County Coordination	2,787	580	968	1,393	341	575	89	0
3 Accounting	4,403	921	1,531	2,204	540	910	140	0
3 Personnel Management	471	98	164	235	58	97	15	0
Subtotal - 101-175 Administration	7,661	1,599	2,662	3,832	939	1,582	244	0
4 Labor Relations	1,785	47	527	759	186	313	48	0
Subtotal - 101-211 Legal Counsel	1,785	47	527	759	186	313	48	0
5 Payroll/Fringe	1,581	214	516	743	182	307	47	0
5 Accounting	4,255	575	1,389	1,999	490	825	127	0
Subtotal - 101-215 Clerk	5,836	789	1,905	2,742	672	1,132	175	0
6 Land Info Services	897	137	297	428	105	177	27	0
Subtotal - 101-243 Land Information S	897	137	297	428	105	177	27	0
7 General Fund Revenues	16,884	2,153	5,473	7,879	1,930	3,252	502	0
Subtotal - 101-253 Treasurer	16,884	2,153	5,473	7,879	1,930	3,252	502	0
8 Courthouse	0	3,494	1,004	1,446	354	597	92	0
8 Courts & Law	0	11,357	3,265	4,700	1,151	1,940	300	0
8 Former Library	0	15,362	4,416	6,358	1,558	2,624	405	0
Subtotal - 101-265 Buildings & Grounds	0	30,212	8,686	12,504	3,063	5,161	797	0
9 Paper	0	401	115	166	41	68	11	0



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

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

Department	First Incoming	Second Incoming	Courthouse	Courts & Law	FOC Building	Health Dept. Building	Former Library	Mental Health
9 Copier Service Leases & Maint	\$0	\$880	\$253	\$364	\$89	\$150	\$23	\$0
9 Audit	0	878	252	363	89	150	23	0
9 Cost Plan	0	959	276	397	97	164	25	0
9 Accounting	0	1,395	401	577	141	238	37	0
9 Human Resource Admin	0	168	48	69	17	29	4	0
9 OPEB Valuation	0	305	88	126	31	52	8	0
Subtotal - 101-299 Miscellaneous	0	4,986	1,433	2,064	506	852	132	0
10 Court Security	0	3,292	946	1,363	334	562	87	0
Subtotal - 101-334 Court Security	0	3,292	946	1,363	334	562	87	0
11 General Liability	0	818	235	339	83	140	22	0
11 Public Officials	0	937	269	388	95	160	25	0
11 Vehicle	0	1,823	524	754	185	311	48	0
11 Employee Benefits	0	594	171	246	60	101	16	0
Subtotal - 101-865 Insurance	0	4,172	1,199	1,727	423	713	110	0
12 Courthouse	0	203	58	84	21	35	5	0
12 Annex	0	48	14	20	5	8	1	0
12 Courts & Law	0	336	97	139	34	57	9	0
12 Old Library	0	472	136	195	48	81	12	0
12 Other Buildings	0	68	20	28	7	12	2	0
Subtotal - 101-865-1 Property Insuranc	0	1,127	324	466	114	192	30	0
13 Computer Services	0	775	223	321	79	132	20	0
13 Audit Software	0	11	3	4	1	2	0	0
Subtotal - 637 Data Processing	0	786	226	325	80	134	21	0
<b>Total Incoming</b>	<b>46,722</b>	<b>49,379</b>	<b>27,629</b>	<b>39,776</b>	<b>9,744</b>	<b>16,417</b>	<b>2,536</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$763,902</b>	<b>\$220,938</b>	<b>\$312,029</b>	<b>\$74,925</b>	<b>\$124,039</b>	<b>\$31,441</b>	<b>\$529</b>
			28.92%	40.85%	9.81%	16.24%	4.12%	0.07%

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**Courthouse Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	704	5.95%	\$12,298	\$0	\$12,298	\$0	\$12,298
5 101-215 Clerk	1,471	12.43%	25,696	0	25,696	0	25,696
6 101-243 Land Information Services	750	6.34%	13,101	0	13,101	0	13,101
7 101-253 Treasurer	744	6.29%	12,997	0	12,997	0	12,997
8 101-265 Buildings & Grounds	200	1.69%	3,494	0	3,494	0	3,494
14 101-101 Bd of Commissioners	810	6.84%	14,150	0	14,150	1,444	15,593
15 101-140 Trial Court Criminal & Civil	4,115	34.77%	71,883	0	71,883	7,334	79,217
20 101-225 Equalization	638	5.39%	11,145	0	11,145	1,137	12,282
24 101-236 Register of Deeds	760	6.42%	13,276	0	13,276	1,354	14,631
28 101-275 Drain Commissioner	546	4.61%	9,538	0	9,538	973	10,511
37 101-400 Planning	596	5.04%	10,411	0	10,411	1,062	11,473
38 101-426 Emergency Management	144	1.22%	2,515	0	2,515	257	2,772
78 269 Law Library	357	3.02%	6,236	0	6,236	636	6,873
<b>Subtotal</b>	<b>11,835</b>	<b>100.00%</b>	<b>206,741</b>	<b>0</b>	<b>206,741</b>	<b>14,197</b>	<b>220,938</b>
Direct Bills					0		0
<b>Total</b>					<b>\$206,741</b>		<b>\$220,938</b>

Basis Units: Assigned Square Footage  
Source:

**Barry County, Michigan**  
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**Courts & Law Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	864	3.89%	\$11,357	\$0	\$11,357	\$0	\$11,357
15 101-140 Trial Court Criminal & Civil	5,388	24.29%	70,821	0	70,821	5,165	75,986
17 101-148 Family Division	5,698	25.69%	74,896	0	74,896	5,462	80,358
18 101-151 Adult Probation	2,848	12.84%	37,435	0	37,435	2,730	40,165
21 101-229/CRV Prosecutor/Crime Victim	2,220	10.01%	29,180	0	29,180	2,128	31,308
26 101-257 Co-Op Extension	2,364	10.66%	31,073	0	31,073	2,266	33,339
45 101-682 Veterans Counselor	70	0.32%	920	0	920	67	987
78 269 Law Library	240	1.08%	3,155	0	3,155	230	3,385
85 283 Comm Corrections	230	1.04%	3,023	0	3,023	220	3,244
87 285 Adult Drug Court	298	1.34%	3,917	0	3,917	286	4,203
91 292 CC Wrap Around	120	0.54%	1,577	0	1,577	115	1,692
92 292 CC Juv Justice	336	1.51%	4,416	0	4,416	322	4,739
93 292 Child Care Fund	670	3.02%	8,807	0	8,807	642	9,449
148 Other	838	3.78%	11,015	0	11,015	803	11,818
<b>Subtotal</b>	22,184	100.00%	291,592	0	291,592	20,438	312,029
Direct Bills					0		0
<b>Total</b>					<b>\$291,592</b>		<b>\$312,029</b>

Basis Units: Assigned Square Footage  
Source:

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**FOC Building Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 215 Friend of the Court	100	100.00%	\$69,918	\$0	\$69,918	\$5,007	\$74,925
<b>Subtotal</b>	100	100.00%	69,918	0	69,918	5,007	74,925
Direct Bills					0		0
<b>Total</b>					<b>\$69,918</b>		<b>\$74,925</b>

Basis Units: Direct to FOC  
Source:

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**Health Dept. Building Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
27 101-266 Health Dept Building	100	100.00%	\$115,603	\$0	\$115,603	\$8,436	\$124,039
<b>Subtotal</b>	100	100.00%	115,603	0	115,603	8,436	124,039
Direct Bills					0		0
<b>Total</b>					<b>\$115,603</b>		<b>\$124,039</b>

Basis Units: Direct to Health Dept.  
 Source:

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**Former Library Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	4,408.40	50.97%	\$15,362	\$0	\$15,362	\$0	\$15,362
13 637 Data Processing	4,240.40	49.03%	14,776	0	14,776	1,303	16,079
<b>Subtotal</b>	8,648.80	100.00%	30,138	0	30,138	1,303	31,441
Direct Bills					0		0
<b>Total</b>					<b>\$30,138</b>		<b>\$31,441</b>
Basis Units: Assigned Square Footage							
Source:							

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**Mental Health Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
147 Mental Health	100	100.00%	\$529	\$0	\$529	\$0	\$529
<b>Subtotal</b>	100	100.00%	529	0	529	0	529
Direct Bills					0		0
<b>Total</b>					<b>\$529</b>		<b>\$529</b>

Basis Units: Direct to Mental Health  
Source:

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**Allocation Summary**

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

Department	Courthouse	Courts & Law	FOC Building	Health Dept. Building	Former Library	Mental Health	Total
3 101-175 Administration	\$12,298	\$0	\$0	\$0	\$0	\$0	\$12,298
5 101-215 Clerk	25,696	0	0	0	0	0	25,696
6 101-243 Land Information Services	13,101	0	0	0	0	0	13,101
7 101-253 Treasurer	12,997	0	0	0	0	0	12,997
8 101-265 Buildings & Grounds	3,494	11,357	0	0	15,362	0	30,212
13 637 Data Processing	0	0	0	0	16,079	0	16,079
14 101-101 Bd of Commissioners	15,593	0	0	0	0	0	15,593
15 101-140 Trial Court Criminal & Civil	79,217	75,986	0	0	0	0	155,203
17 101-148 Family Division	0	80,358	0	0	0	0	80,358
18 101-151 Adult Probation	0	40,165	0	0	0	0	40,165
20 101-225 Equalization	12,282	0	0	0	0	0	12,282
21 101-229/CRV Prosecutor/Crime Victim	0	31,308	0	0	0	0	31,308
24 101-236 Register of Deeds	14,631	0	0	0	0	0	14,631
26 101-257 Co-Op Extension	0	33,339	0	0	0	0	33,339
27 101-266 Health Dept Building	0	0	0	124,039	0	0	124,039
28 101-275 Drain Commissioner	10,511	0	0	0	0	0	10,511
37 101-400 Planning	11,473	0	0	0	0	0	11,473
38 101-426 Emergency Management	2,772	0	0	0	0	0	2,772
45 101-682 Veterans Counselor	0	987	0	0	0	0	987
52 215 Friend of the Court	0	0	74,925	0	0	0	74,925
78 269 Law Library	6,873	3,385	0	0	0	0	10,257
85 283 Comm Corrections	0	3,244	0	0	0	0	3,244
87 285 Adult Drug Court	0	4,203	0	0	0	0	4,203
91 292 CC Wrap Around	0	1,692	0	0	0	0	1,692
92 292 CC Juv Justice	0	4,739	0	0	0	0	4,739
93 292 Child Care Fund	0	9,449	0	0	0	0	9,449
147 Mental Health	0	0	0	0	0	529	529
148 Other	0	11,818	0	0	0	0	11,818
<b>Total</b>	<b>\$220,938</b>	<b>\$312,029</b>	<b>\$74,925</b>	<b>\$124,039</b>	<b>\$31,441</b>	<b>\$529</b>	<b>\$763,902</b>



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**101-299 MISCELLANEOUS**  
**Nature and Extent of Services**

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

- **Paper** - The County purchases paper in large volume to secure the most economical cost. Paper is used by various departments in copiers and printers. Cost of the bulk paper purchases has been allocated to each department in the Courthouse, Courts & Law Building, and FOC Building based on the number of employees by department.
- **Copier Service Leases** - The various copiers located in the Courthouse Complex are maintained under various agreements. Operating supplies, excluding paper, are identified and allocated to the various departments located in the Complex based on the number of employees by department.
- **Annual County Audit** - The County is required to secure an annual audit of the County's financial statements. The Audit provides assurance to the citizens, the State, and investors as to the accuracy of the status of the County's financial status. The cost for the Audit is allocated to all departments based on the dollar value of the expenditures identified in the Audit.
- **Cost Allocation Plan** - The County contracts with a vendor to prepare a Cost Allocation Plan to provide documentation on the distribution of the shared costs paid for by the County which benefit multiple departments or programs. The plan is prepared based on the 2 CFR Part 200 guidelines. The cost of the preparation is distributed to each of the central service departments in an equal share.

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

- **Accounting Services** - The County contracts with a local vendor to provide supplemental accounting services. The cost for the accounting service is allocated to all departments based on the total number of accounting transactions posted during the year.
- **Human Resource Administration** - The County pays for the third party administration of the Flex-Spending benefit offered to employees. The County also pays for pre-employment physicals to minimize the risk of any new employees exposing the County to any pre-existing conditions or to avoid individuals from taking positions that they may not be able to physically perform. These personnel related functions are identified in this function and are allocated to the various departments based on the number of full-time equivalents employed.
- **OPEB Valuation** - This function includes the contractual service cost recorded in 101-299-816 for OPEB Valuation. The allocation is based on the number of full-time equivalent employees covered by the OPEB contribution.
- **General Government** – Several of the items included in the “Miscellaneous” activity are for costs associated with the political functions of the County and not administrative functions. These costs are considered general government in nature and are not allocated in this plan.

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

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

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**A. Department Costs**

**Dept:9 101-299 Miscellaneous**

Description		Amount	General Admin	Paper	Copier Service Leases &	Sheriff Dept Copier	Audit	Cost Plan	Accounting	Human Resource Admin
<b>Personnel Costs</b>										
Salaries	S1	0	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	13	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		13	0	0	0	0	0	0	0	0
<b>Services &amp; Supplies Cost</b>										
Xerox Supplies & Maint	P	23,015	0	6,783	14,895	1,337	0	0	0	0
816-000 Contractual Services	P	18,778	0	0	0	0	0	0	0	0
816-020 Cost Plan	P	12,000	0	0	0	0	0	12,000	0	0
816-100 Accounting Services	P	25,975	0	0	0	0	0	0	25,975	0
816-110 Audit	P	36,350	0	0	0	0	36,350	0	0	0
816-120 EAP Admin	D	4,069	0	0	0	0	0	0	0	0
816-130 Flex Spending	P	4,709	0	0	0	0	0	0	0	4,709
816-140 Pre-Employment Physical	P	2,715	0	0	0	0	0	0	0	2,715
960-000 Miscellaneous Expenses	D	22,437	0	0	0	0	0	0	0	0
974-010 County Drain Expense	D	47,171	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		197,218	0	6,783	14,895	1,337	36,350	12,000	25,975	7,424
<b>Department Cost Total</b>		197,231	0	6,783	14,895	1,337	36,350	12,000	25,975	7,424
<b>Adjustments to Cost</b>										
816-120 EAP Admin	D	(4,069)	0	0	0	0	0	0	0	0
960-000 Miscellaneous Expenses	D	(22,437)	0	0	0	0	0	0	0	0
974-010 County Drain Expense	D	(47,171)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(73,676)	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		123,555	0	6,783	14,895	1,337	36,350	12,000	25,975	7,424
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$123,555</b>		<b>\$6,783</b>	<b>\$14,895</b>	<b>\$1,337</b>	<b>\$36,350</b>	<b>\$12,000</b>	<b>\$25,975</b>	<b>\$7,424</b>

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**A. Department Costs**

Dept:9 101-299 Miscellaneous

Description		Amount	OPEB Valuation	General Government
<b>Personnel Costs</b>				
Salaries	S1	0	0	0
Salary % Split			.00%	.00%
Benefits	S	13	0	13
Subtotal - Personnel Costs		13	0	13
<b>Services &amp; Supplies Cost</b>				
Xerox Supplies & Maint	P	23,015	0	0
816-000 Contractual Services	P	18,778	11,000	7,778
816-020 Cost Plan	P	12,000	0	0
816-100 Accounting Services	P	25,975	0	0
816-110 Audit	P	36,350	0	0
816-120 EAP Admin	D	4,069	0	0
816-130 Flex Spending	P	4,709	0	0
816-140 Pre-Employment Physical	P	2,715	0	0
960-000 Miscellaneous Expenses	D	22,437	0	0
974-010 County Drain Expense	D	47,171	0	0
Subtotal - Services & Supplies		197,218	11,000	7,778
<b>Department Cost Total</b>		197,231	11,000	7,791
<b>Adjustments to Cost</b>				
816-120 EAP Admin	D	(4,069)	0	0
960-000 Miscellaneous Expenses	D	(22,437)	0	0
974-010 County Drain Expense	D	(47,171)	0	0
Subtotal - Adjustments		(73,676)	0	0
<b>Total Costs After Adjustments</b>		123,555	11,000	7,791
General Admin Distribution			0	0
<b>Grand Total</b>		<b>\$123,555</b>	<b>\$11,000</b>	<b>\$7,791</b>
			not allocated	

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

**Dept:9 101-299 Miscellaneous**

Department	First Incoming	Second Incoming	Paper	Copier Service Leases &	Sheriff Dept Copier	Audit	Cost Plan	Accounting	Human Resource Admin	OPEB Valuation
3 County Coordination	\$849	\$177	\$56	\$124	\$11	\$302	\$100	\$216	\$62	\$91
3 Accounting	690	144	46	101	9	245	81	175	50	74
Subtotal - 101-175 Administration	1,539	321	102	224	20	547	181	391	112	166
5 Accounting	667	90	42	91	8	223	73	159	45	67
Subtotal - 101-215 Clerk	667	90	42	91	8	223	73	159	45	67
7 General Fund Revenues	2,645	337	164	360	32	877	290	627	179	265
Subtotal - 101-253 Treasurer	2,645	337	164	360	32	877	290	627	179	265
9 Audit	0	267	15	32	3	79	26	56	16	24
9 Cost Plan	0	959	53	116	10	282	93	202	58	85
9 Accounting	0	219	12	26	2	64	21	46	13	19
Subtotal - 101-299 Miscellaneous	0	1,445	79	174	16	425	140	304	87	129
11 General Liability	0	249	14	30	3	73	24	52	15	22
Subtotal - 101-865 Insurance	0	249	14	30	3	73	24	52	15	22
13 Audit Software	0	3	0	0	0	1	0	1	0	0
Subtotal - 637 Data Processing	0	3	0	0	0	1	0	1	0	0
<b>Total Incoming</b>	<b>4,850</b>	<b>2,446</b>	<b>401</b>	<b>880</b>	<b>79</b>	<b>2,146</b>	<b>709</b>	<b>1,534</b>	<b>438</b>	<b>650</b>
<b>C. Total Allocated</b>		<b>\$130,851</b>	<b>\$7,184</b>	<b>\$15,775</b>	<b>\$1,416</b>	<b>\$38,496</b>	<b>\$12,709</b>	<b>\$27,509</b>	<b>\$7,862</b>	<b>\$11,650</b>
			5.49%	12.06%	1.08%	29.42%	9.71%	21.02%	6.01%	8.90%

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

Dept:9 101-299 Miscellaneous

Department	First Incoming	Second Incoming	General Government
3 County Coordination	\$849	\$177	\$65
3 Accounting	690	144	53
Subtotal - 101-175 Administration	1,539	321	117
5 Accounting	667	90	48
Subtotal - 101-215 Clerk	667	90	48
7 General Fund Revenues	2,645	337	188
Subtotal - 101-253 Treasurer	2,645	337	188
9 Audit	0	267	17
9 Cost Plan	0	959	60
9 Accounting	0	219	14
Subtotal - 101-299 Miscellaneous	0	1,445	91
11 General Liability	0	249	16
Subtotal - 101-865 Insurance	0	249	16
13 Audit Software	0	3	0
Subtotal - 637 Data Processing	0	3	0
<b>Total Incoming</b>	<b>4,850</b>	<b>2,446</b>	<b>460</b>
<b>C. Total Allocated</b>		<b>\$130,851</b>	<b>\$8,251</b>
			6.31%

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**Paper Allocations**

**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.00	2.27%	\$160	\$0	\$160	\$0	\$160
5 101-215 Clerk	7.00	7.96%	561	0	561	0	561
6 101-243 Land Information Services	3.50	3.98%	281	0	281	0	281
7 101-253 Treasurer	3.00	3.41%	241	0	241	0	241
8 101-265 Buildings & Grounds	5.00	5.69%	401	0	401	0	401
14 101-101 Bd of Commissioners	3.50	3.98%	281	0	281	7	288
15 101-140 Trial Court Criminal & Civil	15.50	17.63%	1,243	0	1,243	31	1,274
17 101-148 Family Division	8.35	9.50%	669	0	669	17	686
20 101-225 Equalization	1.00	1.14%	80	0	80	2	82
21 101-229/CRV Prosecutor/Crime Victim	9.00	10.24%	722	0	722	18	740
24 101-236 Register of Deeds	4.00	4.55%	321	0	321	8	329
28 101-275 Drain Commissioner	2.00	2.27%	160	0	160	4	164
37 101-400 Planning	2.80	3.18%	224	0	224	6	230
38 101-426 Emergency Management	1.00	1.14%	80	0	80	2	82
52 215 Friend of the Court	14.25	16.21%	1,143	0	1,143	28	1,171
87 285 Adult Drug Court	2.67	3.04%	214	0	214	5	219
93 292 Child Care Fund	3.35	3.81%	269	0	269	7	275
<b>Subtotal</b>	87.92	100.00%	7,049	0	7,049	134	7,184
Direct Bills					0		0
<b>Total</b>					<b>\$7,049</b>		<b>\$7,184</b>

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

Source:

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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	2.00	2.27%	\$352	\$0	\$352	\$0	\$352
5 101-215 Clerk	7.00	7.96%	1,232	0	1,232	0	1,232
6 101-243 Land Information Services	3.50	3.98%	616	0	616	0	616
7 101-253 Treasurer	3.00	3.41%	528	0	528	0	528
8 101-265 Buildings & Grounds	5.00	5.69%	880	0	880	0	880
14 101-101 Bd of Commissioners	3.50	3.98%	616	0	616	15	632
15 101-140 Trial Court Criminal & Civil	15.50	17.63%	2,729	0	2,729	68	2,797
17 101-148 Family Division	8.35	9.50%	1,470	0	1,470	37	1,507
20 101-225 Equalization	1.00	1.14%	176	0	176	4	180
21 101-229/CRV Prosecutor/Crime Victim	9.00	10.24%	1,585	0	1,585	39	1,624
24 101-236 Register of Deeds	4.00	4.55%	704	0	704	17	722
28 101-275 Drain Commissioner	2.00	2.27%	352	0	352	9	361
37 101-400 Planning	2.80	3.18%	493	0	493	12	505
38 101-426 Emergency Management	1.00	1.14%	176	0	176	4	180
52 215 Friend of the Court	14.25	16.21%	2,509	0	2,509	62	2,571
87 285 Adult Drug Court	2.67	3.04%	470	0	470	12	482
93 292 Child Care Fund	3.35	3.81%	590	0	590	15	604
<b>Subtotal</b>	87.92	100.00%	15,480	0	15,480	295	15,775
Direct Bills					0		0
<b>Total</b>					<b>\$15,480</b>		<b>\$15,775</b>

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

Source:



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**Sheriff Dept Copier Allocations**

**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30 101-301 Sheriff's Dept	1	100.00%	\$1,389	\$0	\$1,389	\$26	\$1,416
<b>Subtotal</b>	1	100.00%	1,389	0	1,389	26	1,416
Direct Bills					0		0
<b>Total</b>					<b>\$1,389</b>		<b>\$1,416</b>

Basis Units: Direct to Sheriff  
Source:

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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	246,860	0.89%	\$335	\$0	\$335	\$0	\$335
4 101-211 Legal Counsel	84,451	0.30%	115	0	115	0	115
5 101-215 Clerk	480,520	1.72%	652	0	652	0	652
6 101-243 Land Information Services	228,749	0.82%	310	0	310	0	310
7 101-253 Treasurer	248,619	0.89%	337	0	337	0	337
8 101-265 Buildings & Grounds	647,465	2.32%	878	0	878	0	878
9 101-299 Miscellaneous	197,232	0.71%	267	0	267	0	267
10 101-334 Court Security	80,400	0.29%	109	0	109	2	111
11 101-865 Insurance	337,650	1.21%	458	0	458	9	467
13 637 Data Processing	102,731	0.37%	139	0	139	3	142
14 101-101 Bd of Commissioners	164,695	0.59%	223	0	223	5	228
15 101-140 Trial Court Criminal & Civil	1,407,886	5.05%	1,909	0	1,909	39	1,948
16 101-147 Jury Board	7,356	0.03%	10	0	10	0	10
17 101-148 Family Division	657,816	2.36%	892	0	892	18	910
18 101-151 Adult Probation	8,004	0.03%	11	0	11	0	11
19 101-191 Elections	49,823	0.18%	68	0	68	1	69
20 101-225 Equalization	170,415	0.61%	231	0	231	5	236
21 101-229/CRV Prosecutor/Crime Victim	687,358	2.47%	932	0	932	19	951
24 101-236 Register of Deeds	212,297	0.76%	288	0	288	6	294
26 101-257 Co-Op Extension	106,770	0.38%	145	0	145	3	148
28 101-275 Drain Commissioner	160,514	0.58%	218	0	218	4	222
29 101-280 Soil Conservation	30,500	0.11%	41	0	41	1	42
30 101-301 Sheriff's Dept	2,723,611	9.78%	3,693	0	3,693	76	3,769
32 101-317 Snowmobile Enforcement	809	0.00%	1	0	1	0	1
33 101-331 Marine Law	115,313	0.41%	156	0	156	3	160
34 101-333 Road Patrol	95,531	0.34%	130	0	130	3	132
35 101-351 Jail	1,809,236	6.49%	2,453	0	2,453	51	2,504
36 101-355 Sheriff-Animal Control	65,148	0.23%	88	0	88	2	90
37 101-400 Planning	203,776	0.73%	276	0	276	6	282
38 101-426 Emergency Management	164,750	0.59%	223	0	223	5	228
39 101-430 Animal Control	190,412	0.68%	258	0	258	5	263
41 101-601 Health	432,721	1.55%	587	0	587	12	599
43 101-648 Medical Examiners	106,972	0.38%	145	0	145	3	148
44 101-681 Veterans Burial	28,500	0.10%	39	0	39	1	39
45 101-682 Veterans Counselor	28,584	0.10%	39	0	39	1	40
46 101-689 Soldiers & Sailors	30,981	0.11%	42	0	42	1	43
50 205 Central Dispatch	2,413,903	8.66%	3,273	0	3,273	68	3,340
51 208 Charlton Park Fund	682,693	2.45%	926	0	926	19	945
52 215 Friend of the Court	964,452	3.46%	1,308	0	1,308	27	1,335
54 228 Solid Waste	42,891	0.15%	58	0	58	1	59
55 230 Animal Shelter TNR Grant	507	0.00%	1	0	1	0	1
57 232 Animal Shelter Donations	42,179	0.15%	57	0	57	1	58

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**Audit Allocations**

**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58 233 Barry Comm Resource Net	3,848	0.01%	\$5	\$0	\$5	\$0	\$5
59 234 Bldg Strong Families UW	714	0.00%	1	0	1	0	1
61 236 Remonumentation Fund	91,418	0.33%	124	0	124	3	127
62 238 Gypsy Moth	2,245	0.01%	3	0	3	0	3
65 248 Building Rehab Fund	233,924	0.84%	317	0	317	7	324
66 250 Park & Rec Fund	9,085	0.03%	12	0	12	0	13
70 256 ROD Automation	46,724	0.17%	63	0	63	1	65
72 259 Local Corr Officer	5,216	0.02%	7	0	7	0	7
73 260 Victims Services	3,877	0.01%	5	0	5	0	5
77 267 Crime Victim Rights	53,443	0.19%	72	0	72	1	74
78 269 Law Library	18,718	0.07%	25	0	25	1	26
79 275 Comm on Aging	1,554,504	5.58%	2,108	0	2,108	43	2,151
81 277 Middleville Police Serv	275,033	0.99%	373	0	373	8	381
83 281 Swift & Sure Sanctions	118,830	0.43%	161	0	161	3	164
84 282 56B Sobriety Court	58,263	0.21%	79	0	79	2	81
85 283 Comm Corrections	77,975	0.28%	106	0	106	2	108
87 285 Adult Drug Court	143,681	0.52%	195	0	195	4	199
88 286 Juvenile Drug Court	92,952	0.33%	126	0	126	3	129
89 287 Mich Justice Training	6,861	0.02%	9	0	9	0	9
90 290 Social Welfare	1,470	0.01%	2	0	2	0	2
93 292 Child Care Fund	848,550	3.05%	1,151	0	1,151	24	1,174
96 297 Diverted Felons	85,712	0.31%	116	0	116	2	119
106 368 Thornapple Manor	1,334,949	4.79%	1,810	0	1,810	37	1,847
127 588 Transit Fund	1,412,885	5.07%	1,916	0	1,916	40	1,955
128 595 Commissary	101,576	0.36%	138	0	138	3	141
129 660 Telephone	42,776	0.15%	58	0	58	1	59
130 661 Vehicle Fund	221,591	0.80%	300	0	300	6	307
131 676 Worker's Comp Fund	168,972	0.61%	229	0	229	5	234
132 677 Health Ins. Fund	2,120,675	7.61%	2,875	0	2,875	59	2,935
133 678 Disability Fund	77,518	0.28%	105	0	105	2	107
134 680 Fringe Benefit Fund	59,083	0.21%	80	0	80	2	82
135 681 Life Ins. Fund	18,951	0.07%	26	0	26	1	26
136 682 Retirement Fund	1,887,076	6.77%	2,559	0	2,559	53	2,611
137 683 Dental/Optical	52,571	0.19%	71	0	71	1	73
138 684 Unemployment	15,036	0.05%	20	0	20	0	21
147 Mental Health	154,500	0.55%	209	0	209	4	214

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**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	27,862,282	100.00%	37,777	0	37,777	720	38,496
Direct Bills					0		0
<b>Total</b>					<b>\$37,777</b>		<b>\$38,496</b>
Basis Units: Dollar Value of Expenditures							
Source:							

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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	1	7.69%	\$959	\$0	\$959	\$0	\$959
2 Equipment Depreciation	1	7.69%	959	0	959	0	959
3 101-175 Administration	1	7.69%	959	0	959	0	959
4 101-211 Legal Counsel	1	7.69%	959	0	959	0	959
5 101-215 Clerk	1	7.69%	959	0	959	0	959
6 101-243 Land Information Services	1	7.69%	959	0	959	0	959
7 101-253 Treasurer	1	7.69%	959	0	959	0	959
8 101-265 Buildings & Grounds	1	7.69%	959	0	959	0	959
9 101-299 Miscellaneous	1	7.69%	959	0	959	0	959
10 101-334 Court Security	1	7.69%	959	0	959	59	1,019
11 101-865 Insurance	1	7.69%	959	0	959	59	1,019
12 101-865-1 Property Insurance	1	7.69%	959	0	959	59	1,019
13 637 Data Processing	1	7.69%	959	0	959	59	1,019
<b>Subtotal</b>	13	100.00%	12,471	0	12,471	238	12,709
Direct Bills					0		0
<b>Total</b>					<b>\$12,471</b>		<b>\$12,709</b>

Basis Units: Each Central Service Dept  
Source:

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

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**Accounting Allocations**

**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	351	1.47%	\$397	\$0	\$397	\$0	\$397
4 101-211 Legal Counsel	52	0.22%	59	0	59	0	59
5 101-215 Clerk	481	2.02%	545	0	545	0	545
6 101-243 Land Information Services	350	1.47%	396	0	396	0	396
7 101-253 Treasurer	327	1.37%	370	0	370	0	370
8 101-265 Buildings & Grounds	1,232	5.17%	1,395	0	1,395	0	1,395
9 101-299 Miscellaneous	193	0.81%	219	0	219	0	219
10 101-334 Court Security	124	0.52%	140	0	140	3	143
11 101-865 Insurance	3	0.01%	3	0	3	0	3
13 637 Data Processing	180	0.75%	204	0	204	4	208
14 101-101 Bd of Commissioners	216	0.91%	245	0	245	5	250
15 101-140 Trial Court Criminal & Civil	751	3.15%	850	0	850	19	869
16 101-147 Jury Board	33	0.14%	37	0	37	1	38
17 101-148 Family Division	831	3.49%	941	0	941	20	961
18 101-151 Adult Probation	38	0.16%	43	0	43	1	44
19 101-191 Elections	95	0.40%	108	0	108	2	110
20 101-225 Equalization	369	1.55%	418	0	418	9	427
21 101-229/CRV Prosecutor/Crime Victim	482	2.02%	546	0	546	12	558
24 101-236 Register of Deeds	377	1.58%	427	0	427	9	436
25 101-254 Tax Tribunal	12	0.05%	14	0	14	0	14
26 101-257 Co-Op Extension	16	0.07%	18	0	18	0	19
28 101-275 Drain Commissioner	360	1.51%	408	0	408	9	416
29 101-280 Soil Conservation	3	0.01%	3	0	3	0	3
30 101-301 Sheriff's Dept	829	3.48%	939	0	939	20	959
32 101-317 Snowmobile Enforcement	34	0.14%	38	0	38	1	39
33 101-331 Marine Law	231	0.97%	262	0	262	6	267
34 101-333 Road Patrol	315	1.32%	357	0	357	8	364
35 101-351 Jail	1,182	4.96%	1,338	0	1,338	29	1,367
36 101-355 Sheriff-Animal Control	324	1.36%	367	0	367	8	375
37 101-400 Planning	448	1.88%	507	0	507	11	518
38 101-426 Emergency Management	418	1.75%	473	0	473	10	484
39 101-430 Animal Control	785	3.29%	889	0	889	19	908
41 101-601 Health	6	0.03%	7	0	7	0	7
42 101-602 Health & Safety Fund	2	0.01%	2	0	2	0	2
43 101-648 Medical Examiners	28	0.12%	32	0	32	1	32
44 101-681 Veterans Burial	50	0.21%	57	0	57	1	58
45 101-682 Veterans Counselor	49	0.21%	55	0	55	1	57
46 101-689 Soldiers & Sailors	27	0.11%	31	0	31	1	31
48 101-999 Appropriations	44	0.18%	50	0	50	1	51
49 201 Road Commission	65	0.27%	74	0	74	2	75
50 205 Central Dispatch	1,040	4.36%	1,177	0	1,177	26	1,203
51 208 Charlton Park Fund	1,254	5.26%	1,420	0	1,420	31	1,451

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Accounting Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 215 Friend of the Court	478	2.00%	\$541	\$0	\$541	\$12	\$553
54 228 Solid Waste	69	0.29%	78	0	78	2	80
55 230 Animal Shelter TNR Grant	12	0.05%	14	0	14	0	14
57 232 Animal Shelter Donations	194	0.81%	220	0	220	5	224
58 233 Barry Comm Resource Net	22	0.09%	25	0	25	1	25
59 234 Bldg Strong Families UW	11	0.05%	12	0	12	0	13
61 236 Remonumentation Fund	186	0.78%	211	0	211	5	215
62 238 Gypsy Moth	3	0.01%	3	0	3	0	3
65 248 Building Rehab Fund	50	0.21%	57	0	57	1	58
66 250 Park & Rec Fund	47	0.20%	53	0	53	1	54
68 253 Master Land Use Prog	2	0.01%	2	0	2	0	2
69 255 EDC	2	0.01%	2	0	2	0	2
70 256 ROD Automation	46	0.19%	52	0	52	1	53
72 259 Local Corr Officer	17	0.07%	19	0	19	0	20
73 260 Victims Services	37	0.16%	42	0	42	1	43
74 263 School Liason	2	0.01%	2	0	2	0	2
77 267 Crime Victim Rights	261	1.09%	295	0	295	6	302
78 269 Law Library	27	0.11%	31	0	31	1	31
79 275 Comm on Aging	1,604	6.73%	1,816	0	1,816	40	1,855
80 276 CDBG	59	0.25%	67	0	67	1	68
81 277 Middleville Police Serv	318	1.33%	360	0	360	8	368
83 281 Swift & Sure Sanctions	417	1.75%	472	0	472	10	482
84 282 56B Sobriety Court	329	1.38%	372	0	372	8	381
85 283 Comm Corrections	358	1.50%	405	0	405	9	414
87 285 Adult Drug Court	406	1.70%	460	0	460	10	470
88 286 Juvenile Drug Court	391	1.64%	443	0	443	10	452
89 287 Mich Justice Training	9	0.04%	10	0	10	0	10
90 290 Social Welfare	1	0.00%	1	0	1	0	1
91 292 CC Wrap Around	356	1.49%	403	0	403	9	412
92 292 CC Juv Justice	321	1.35%	363	0	363	8	371
93 292 Child Care Fund	596	2.50%	675	0	675	15	689
95 295 Airport Fund	360	1.51%	408	0	408	9	416
96 297 Diverted Felons	13	0.05%	15	0	15	0	15
97 352 FOC Ren Debt Relocations	5	0.02%	6	0	6	0	6
98 354 Yankee Springs Water	3	0.01%	3	0	3	0	3
99 355 Middleville Water Debt	3	0.01%	3	0	3	0	3
100 356 Middleville Water Debt 206	3	0.01%	3	0	3	0	3
101 357 Fawn Lake Sewer	7	0.03%	8	0	8	0	8
102 358 Yankee Spring	3	0.01%	3	0	3	0	3
103 359 Finkbeiner/Crain Debt	5	0.02%	6	0	6	0	6
106 368 Thornapple Manor	22	0.09%	25	0	25	1	25
109 374 1999 BPW Middleville	5	0.02%	6	0	6	0	6

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**Accounting Allocations**

**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
110 376 2003 Refunding Sewer	4	0.02%	\$5	\$0	\$5	\$0	\$5
111 377 Leach & Middle Lake	3	0.01%	3	0	3	0	3
116 502 2012 Delinquent Tax	15	0.06%	17	0	17	0	17
118 511 2011 Delinquent Tax	9	0.04%	10	0	10	0	10
119 512 Thornapple Manor Fund	103	0.43%	117	0	117	3	119
120 513 2013 Delinquent Tax Payment	5	0.02%	6	0	6	0	6
122 516 100% Tax Payment	5	0.02%	6	0	6	0	6
123 517 Foreclosure Fund	6	0.03%	7	0	7	0	7
127 588 Transit Fund	984	4.13%	1,114	0	1,114	24	1,138
128 595 Commissary	222	0.93%	251	0	251	5	257
129 660 Telephone	42	0.18%	48	0	48	1	49
130 661 Vehicle Fund	55	0.23%	62	0	62	1	64
131 676 Worker's Comp Fund	74	0.31%	84	0	84	2	86
132 677 Health Ins. Fund	121	0.51%	137	0	137	3	140
133 678 Disability Fund	217	0.91%	246	0	246	5	251
134 680 Fringe Benefit Fund	6	0.03%	7	0	7	0	7
135 681 Life Ins. Fund	12	0.05%	14	0	14	0	14
136 682 Retirement Fund	31	0.13%	35	0	35	1	36
137 683 Dental/Optical	190	0.80%	215	0	215	5	220
138 684 Unemployment	3	0.01%	3	0	3	0	3
140 716 Co-Op Ext Grant	1	0.00%	1	0	1	0	1
142 801 Drain Fund	593	2.49%	671	0	671	15	686
143 804 Drain Maint	19	0.08%	22	0	22	0	22
145 843 Gun Lake Weed Assess	32	0.13%	36	0	36	1	37
146 851 Drain Debt	3	0.01%	3	0	3	0	3
148 Other	22	0.09%	25	0	25	1	25
<b>Subtotal</b>	<b>23,844</b>	<b>100.00%</b>	<b>26,995</b>	<b>0</b>	<b>26,995</b>	<b>514</b>	<b>27,509</b>
Direct Bills					0		0
<b>Total</b>					<b>\$26,995</b>		<b>\$27,509</b>

Basis Units: Expenditure Transactions  
Source:



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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	2.00	0.87%	\$67	\$0	\$67	\$0	\$67
5 101-215 Clerk	7.00	3.04%	235	0	235	0	235
6 101-243 Land Information Services	3.50	1.52%	117	0	117	0	117
7 101-253 Treasurer	3.00	1.30%	101	0	101	0	101
8 101-265 Buildings & Grounds	5.00	2.17%	168	0	168	0	168
14 101-101 Bd of Commissioners	3.50	1.52%	117	0	117	2	120
15 101-140 Trial Court Criminal & Civil	15.50	6.73%	519	0	519	11	530
17 101-148 Family Division	8.35	3.63%	280	0	280	6	286
20 101-225 Equalization	1.00	0.43%	34	0	34	1	34
21 101-229/CRV Prosecutor/Crime Victim	9.00	3.91%	302	0	302	6	308
24 101-236 Register of Deeds	4.00	1.74%	134	0	134	3	137
28 101-275 Drain Commissioner	2.00	0.87%	67	0	67	1	68
30 101-301 Sheriff's Dept	41.60	18.07%	1,394	0	1,394	29	1,423
33 101-331 Marine Law	4.20	1.82%	141	0	141	3	144
35 101-351 Jail	26.35	11.44%	883	0	883	18	901
37 101-400 Planning	2.80	1.22%	94	0	94	2	96
38 101-426 Emergency Management	1.00	0.43%	34	0	34	1	34
39 101-430 Animal Control	2.00	0.87%	67	0	67	1	68
50 205 Central Dispatch	16.20	7.04%	543	0	543	11	554
51 208 Charlton Park Fund	6.00	2.61%	201	0	201	4	205
52 215 Friend of the Court	14.25	6.19%	478	0	478	10	487
61 236 Remonumentation Fund	0.50	0.22%	17	0	17	0	17
79 275 Comm on Aging	22.42	9.74%	751	0	751	16	767
83 281 Swift & Sure Sanctions	1.80	0.78%	60	0	60	1	62
87 285 Adult Drug Court	2.67	1.16%	89	0	89	2	91
88 286 Juvenile Drug Court	0.80	0.35%	27	0	27	1	27
93 292 Child Care Fund	3.35	1.46%	112	0	112	2	115
127 588 Transit Fund	20.45	8.88%	685	0	685	14	700
<b>Subtotal</b>	230.24	100.00%	7,715	0	7,715	147	7,862
Direct Bills					0		0
<b>Total</b>					<b>\$7,715</b>		<b>\$7,862</b>

Basis Units: Dollar Value of Wages  
Source:

**Barry County, Michigan**  
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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	2.00	1.07%	\$122	\$0	\$122	\$0	\$122
5 101-215 Clerk	7.00	3.74%	427	0	427	0	427
6 101-243 Land Information Services	3.50	1.87%	214	0	214	0	214
7 101-253 Treasurer	3.00	1.60%	183	0	183	0	183
8 101-265 Buildings & Grounds	5.00	2.67%	305	0	305	0	305
14 101-101 Bd of Commissioners	3.50	1.87%	214	0	214	5	218
15 101-140 Trial Court Criminal & Civil	15.50	8.27%	946	0	946	20	966
17 101-148 Family Division	8.35	4.46%	509	0	509	11	520
20 101-225 Equalization	1.00	0.53%	61	0	61	1	62
21 101-229/CRV Prosecutor/Crime Victim	9.00	4.80%	549	0	549	12	561
24 101-236 Register of Deeds	4.00	2.13%	244	0	244	5	249
28 101-275 Drain Commissioner	2.00	1.07%	122	0	122	3	125
30 101-301 Sheriff's Dept	41.60	22.20%	2,538	0	2,538	54	2,592
33 101-331 Marine Law	4.20	2.24%	256	0	256	5	262
35 101-351 Jail	26.35	14.06%	1,608	0	1,608	34	1,642
37 101-400 Planning	2.80	1.49%	171	0	171	4	174
38 101-426 Emergency Management	1.00	0.53%	61	0	61	1	62
39 101-430 Animal Control	2.00	1.07%	122	0	122	3	125
50 205 Central Dispatch	16.20	8.65%	988	0	988	21	1,010
51 208 Charlton Park Fund	6.00	3.20%	366	0	366	8	374
52 215 Friend of the Court	14.25	7.61%	869	0	869	19	888
61 236 Remonumentation Fund	0.50	0.27%	31	0	31	1	31
83 281 Swift & Sure Sanctions	1.80	0.96%	110	0	110	2	112
87 285 Adult Drug Court	2.67	1.42%	163	0	163	3	166
88 286 Juvenile Drug Court	0.80	0.43%	49	0	49	1	50
93 292 Child Care Fund	3.35	1.79%	204	0	204	4	209
<b>Subtotal</b>	<b>187.37</b>	<b>100.00%</b>	<b>11,432</b>	<b>0</b>	<b>11,432</b>	<b>218</b>	<b>11,650</b>
Direct Bills					0		0
<b>Total</b>					<b>\$11,432</b>		<b>\$11,650</b>

Basis Units: Dollar Value of Wages  
Source:

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**Allocation Summary**

**Dept:9 101-299 Miscellaneous**

Department	Paper	Copier Service Leases &	Sheriff Dept Copier	Audit	Cost Plan	Accounting	Human Resource Admin	OPEB Valuation	General Government	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$959	\$0	\$0	\$0	\$0	\$959
2 Equipment Depreciation	0	0	0	0	959	0	0	0	0	959
3 101-175 Administration	160	352	0	335	959	397	67	122	0	2,393
4 101-211 Legal Counsel	0	0	0	115	959	59	0	0	0	1,133
5 101-215 Clerk	561	1,232	0	652	959	545	235	427	0	4,611
6 101-243 Land Information Services	281	616	0	310	959	396	117	214	0	2,893
7 101-253 Treasurer	241	528	0	337	959	370	101	183	0	2,719
8 101-265 Buildings & Grounds	401	880	0	878	959	1,395	168	305	0	4,986
9 101-299 Miscellaneous	0	0	0	267	959	219	0	0	0	1,445
10 101-334 Court Security	0	0	0	111	1,019	143	0	0	0	1,273
11 101-865 Insurance	0	0	0	467	1,019	3	0	0	0	1,489
12 101-865-1 Property Insurance	0	0	0	0	1,019	0	0	0	0	1,019
13 637 Data Processing	0	0	0	142	1,019	208	0	0	0	1,369
14 101-101 Bd of Commissioners	288	632	0	228	0	250	120	218	0	1,735
15 101-140 Trial Court Criminal & Civil	1,274	2,797	0	1,948	0	869	530	966	0	8,384
16 101-147 Jury Board	0	0	0	10	0	38	0	0	0	48
17 101-148 Family Division	686	1,507	0	910	0	961	286	520	0	4,870
18 101-151 Adult Probation	0	0	0	11	0	44	0	0	0	55
19 101-191 Elections	0	0	0	69	0	110	0	0	0	179
20 101-225 Equalization	82	180	0	236	0	427	34	62	0	1,022
21 101-229/CRV Prosecutor/Crime Victim	740	1,624	0	951	0	558	308	561	0	4,741
24 101-236 Register of Deeds	329	722	0	294	0	436	137	249	0	2,166
25 101-254 Tax Tribunal	0	0	0	0	0	14	0	0	0	14
26 101-257 Co-Op Extension	0	0	0	148	0	19	0	0	0	166
28 101-275 Drain Commissioner	164	361	0	222	0	416	68	125	0	1,357
29 101-280 Soil Conservation	0	0	0	42	0	3	0	0	0	46
30 101-301 Sheriff's Dept	0	0	1,416	3,769	0	959	1,423	2,592	0	10,159
32 101-317 Snowmobile Enforcement	0	0	0	1	0	39	0	0	0	40
33 101-331 Marine Law	0	0	0	160	0	267	144	262	0	832
34 101-333 Road Patrol	0	0	0	132	0	364	0	0	0	497
35 101-351 Jail	0	0	0	2,504	0	1,367	901	1,642	0	6,414
36 101-355 Sheriff-Animal Control	0	0	0	90	0	375	0	0	0	465
37 101-400 Planning	230	505	0	282	0	518	96	174	0	1,806
38 101-426 Emergency Management	82	180	0	228	0	484	34	62	0	1,071
39 101-430 Animal Control	0	0	0	263	0	908	68	125	0	1,365
41 101-601 Health	0	0	0	599	0	7	0	0	0	606
42 101-602 Health & Safety Fund	0	0	0	0	0	2	0	0	0	2
43 101-648 Medical Examiners	0	0	0	148	0	32	0	0	0	180
44 101-681 Veterans Burial	0	0	0	39	0	58	0	0	0	97
45 101-682 Veterans Counselor	0	0	0	40	0	57	0	0	0	96
46 101-689 Soldiers & Sailors	0	0	0	43	0	31	0	0	0	74

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**Allocation Summary**

**Dept:9 101-299 Miscellaneous**

Department	Paper	Copier Service Leases &	Sheriff Dept Copier	Audit	Cost Plan	Accounting	Human Resource Admin	OPEB Valuation	General Government	Total
48 101-999 Appropriations	\$0	\$0	\$0	\$0	\$0	\$51	\$0	\$0	\$0	\$51
49 201 Road Commission	0	0	0	0	0	75	0	0	0	75
50 205 Central Dispatch	0	0	0	3,340	0	1,203	554	1,010	0	6,107
51 208 Charlton Park Fund	0	0	0	945	0	1,451	205	374	0	2,974
52 215 Friend of the Court	1,171	2,571	0	1,335	0	553	487	888	0	7,005
54 228 Solid Waste	0	0	0	59	0	80	0	0	0	139
55 230 Animal Shelter TNR Grant	0	0	0	1	0	14	0	0	0	15
57 232 Animal Shelter Donations	0	0	0	58	0	224	0	0	0	283
58 233 Barry Comm Resource Net	0	0	0	5	0	25	0	0	0	31
59 234 Bldg Strong Families UW	0	0	0	1	0	13	0	0	0	14
61 236 Remonumentation Fund	0	0	0	127	0	215	17	31	0	390
62 238 Gypsy Moth	0	0	0	3	0	3	0	0	0	7
65 248 Building Rehab Fund	0	0	0	324	0	58	0	0	0	382
66 250 Park & Rec Fund	0	0	0	13	0	54	0	0	0	67
68 253 Master Land Use Prog	0	0	0	0	0	2	0	0	0	2
69 255 EDC	0	0	0	0	0	2	0	0	0	2
70 256 ROD Automation	0	0	0	65	0	53	0	0	0	118
72 259 Local Corr Officer	0	0	0	7	0	20	0	0	0	27
73 260 Victims Services	0	0	0	5	0	43	0	0	0	48
74 263 School Liason	0	0	0	0	0	2	0	0	0	2
77 267 Crime Victim Rights	0	0	0	74	0	302	0	0	0	376
78 269 Law Library	0	0	0	26	0	31	0	0	0	57
79 275 Comm on Aging	0	0	0	2,151	0	1,855	767	0	0	4,774
80 276 CDBG	0	0	0	0	0	68	0	0	0	68
81 277 Middleville Police Serv	0	0	0	381	0	368	0	0	0	748
83 281 Swift & Sure Sanctions	0	0	0	164	0	482	62	112	0	821
84 282 56B Sobriety Court	0	0	0	81	0	381	0	0	0	461
85 283 Comm Corrections	0	0	0	108	0	414	0	0	0	522
87 285 Adult Drug Court	219	482	0	199	0	470	91	166	0	1,627
88 286 Juvenile Drug Court	0	0	0	129	0	452	27	50	0	658
89 287 Mich Justice Training	0	0	0	9	0	10	0	0	0	20
90 290 Social Welfare	0	0	0	2	0	1	0	0	0	3
91 292 CC Wrap Around	0	0	0	0	0	412	0	0	0	412
92 292 CC Juv Justice	0	0	0	0	0	371	0	0	0	371
93 292 Child Care Fund	275	604	0	1,174	0	689	115	209	0	3,067
95 295 Airport Fund	0	0	0	0	0	416	0	0	0	416
96 297 Diverted Felons	0	0	0	119	0	15	0	0	0	134
97 352 FOC Ren Debt Relocations	0	0	0	0	0	6	0	0	0	6
98 354 Yankee Springs Water	0	0	0	0	0	3	0	0	0	3
99 355 Middleville Water Debt	0	0	0	0	0	3	0	0	0	3
100 356 Middleville Water Debt 206	0	0	0	0	0	3	0	0	0	3

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**Allocation Summary**

**Dept:9 101-299 Miscellaneous**

Department	Paper	Copier Service Leases &	Sheriff Dept Copier	Audit	Cost Plan	Accounting	Human Resource Admin	OPEB Valuation	General Government	Total
101 357 Fawn Lake Sewer	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$8
102 358 Yankee Spring	0	0	0	0	0	3	0	0	0	3
103 359 Finkbeiner/Crain Debt	0	0	0	0	0	6	0	0	0	6
106 368 Thornapple Manor	0	0	0	1,847	0	25	0	0	0	1,873
109 374 1999 BPW Middleville	0	0	0	0	0	6	0	0	0	6
110 376 2003 Refunding Sewer	0	0	0	0	0	5	0	0	0	5
111 377 Leach & Middle Lake	0	0	0	0	0	3	0	0	0	3
116 502 2012 Delinquent Tax	0	0	0	0	0	17	0	0	0	17
118 511 2011 Delinquent Tax	0	0	0	0	0	10	0	0	0	10
119 512 Thornapple Manor Fund	0	0	0	0	0	119	0	0	0	119
120 513 2013 Delinquent Tax Payment	0	0	0	0	0	6	0	0	0	6
122 516 100% Tax Payment	0	0	0	0	0	6	0	0	0	6
123 517 Foreclosure Fund	0	0	0	0	0	7	0	0	0	7
127 588 Transit Fund	0	0	0	1,955	0	1,138	700	0	0	3,793
128 595 Commissary	0	0	0	141	0	257	0	0	0	397
129 660 Telephone	0	0	0	59	0	49	0	0	0	108
130 661 Vehicle Fund	0	0	0	307	0	64	0	0	0	370
131 676 Worker's Comp Fund	0	0	0	234	0	86	0	0	0	319
132 677 Health Ins. Fund	0	0	0	2,935	0	140	0	0	0	3,075
133 678 Disability Fund	0	0	0	107	0	251	0	0	0	358
134 680 Fringe Benefit Fund	0	0	0	82	0	7	0	0	0	89
135 681 Life Ins. Fund	0	0	0	26	0	14	0	0	0	40
136 682 Retirement Fund	0	0	0	2,611	0	36	0	0	0	2,647
137 683 Dental/Optical	0	0	0	73	0	220	0	0	0	293
138 684 Unemployment	0	0	0	21	0	3	0	0	0	24
140 716 Co-Op Ext Grant	0	0	0	0	0	1	0	0	0	1
142 801 Drain Fund	0	0	0	0	0	686	0	0	0	686
143 804 Drain Maint	0	0	0	0	0	22	0	0	0	22
145 843 Gun Lake Weed Assess	0	0	0	0	0	37	0	0	0	37
146 851 Drain Debt	0	0	0	0	0	3	0	0	0	3
147 Mental Health	0	0	0	214	0	0	0	0	0	214
148 Other	0	0	0	0	0	25	0	0	0	25
<b>Total</b>	<b>\$7,184</b>	<b>\$15,775</b>	<b>\$1,416</b>	<b>\$38,496</b>	<b>\$12,709</b>	<b>\$27,509</b>	<b>\$7,862</b>	<b>\$11,650</b>	<b>\$0</b>	<b>\$122,600</b>

**Barry County, Michigan**  
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**101-334 COURT SECURITY**  
**Nature and Extent of Service**

The Court Security department provides security for the Courts & Law Building. Costs are allocated to all departments in the building, on assigned square footage.

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

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

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

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**A. Department Costs**

Dept:10 101-334 Court Security

Description		Amount	General Admin	Court Security
<hr/>				
Personnel Costs				
Salaries	S1	67,612	0	67,612
Salary % Split			.00%	100.00%
Benefits	S	7,106	0	7,106
Subtotal - Personnel Costs		74,718	0	74,718
<hr/>				
Services & Supplies Cost				
Uniforms & Accessories	S	2,983	0	2,983
Other Supplies	S	1,275	0	1,275
Building Repairs & Maint	S	925	0	925
Employee Training	S	0	0	0
Miscellaneous Expenses	S	500	0	500
Subtotal - Services & Supplies		5,683	0	5,683
<hr/>				
<b>Department Cost Total</b>		80,400	0	80,400
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
<b>Total Costs After Adjustments</b>		80,400	0	80,400
<hr/>				
General Admin Distribution			0	0
<hr/>				
<b>Grand Total</b>		<b>\$80,400</b>		<b>\$80,400</b>
<hr/>				

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

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

Dept:10 101-334 Court Security

Department	First Incoming	Second Incoming	Court Security
3 County Coordination	\$346	\$72	\$418
3 Accounting	443	93	536
Subtotal - 101-175 Administration	789	165	954
5 Accounting	428	58	486
Subtotal - 101-215 Clerk	428	58	486
7 General Fund Revenues	1,699	217	1,916
Subtotal - 101-253 Treasurer	1,699	217	1,916
9 Audit	109	2	111
9 Cost Plan	959	59	1,019
9 Accounting	140	3	143
Subtotal - 101-299 Miscellaneous	1,209	65	1,273
11 General Liability	0	102	102
Subtotal - 101-865 Insurance	0	102	102
13 Audit Software	0	1	1
Subtotal - 637 Data Processing	0	1	1
<b>Total Incoming</b>	<b>4,126</b>	<b>607</b>	<b>4,732</b>
<b>C. Total Allocated</b>		<b>\$85,133</b>	<b>\$85,133</b>
			100.00%



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

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**Court Security Allocations**

Dept:10 101-334 Court Security

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	864	3.89%	\$3,292	\$0	\$3,292	\$0	\$3,292
15 101-140 Trial Court Criminal & Civil	5,388	24.29%	20,529	0	20,529	153	20,683
17 101-148 Family Division	5,698	25.69%	21,711	0	21,711	162	21,873
18 101-151 Adult Probation	2,848	12.84%	10,852	0	10,852	81	10,933
21 101-229/CRV Prosecutor/Crime Victim	2,220	10.01%	8,459	0	8,459	63	8,522
26 101-257 Co-Op Extension	2,364	10.66%	9,007	0	9,007	67	9,075
78 269 Law Library	240	1.08%	914	0	914	7	921
85 283 Comm Corrections	230	1.04%	876	0	876	7	883
87 285 Adult Drug Court	298	1.34%	1,135	0	1,135	8	1,144
91 292 CC Wrap Around	120	0.54%	457	0	457	3	461
92 292 CC Juv Justice	336	1.51%	1,280	0	1,280	10	1,290
93 292 Child Care Fund	670	3.02%	2,553	0	2,553	19	2,572
148 Other	908	4.09%	3,460	0	3,460	26	3,486
<b>Subtotal</b>	22,184	100.00%	84,526	0	84,526	607	85,133
Direct Bills					0		0
<b>Total</b>					<b>\$84,526</b>		<b>\$85,133</b>

Basis Units: Assigned Square Footage  
Source:

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

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**Allocation Summary**

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

Department	Court Security	Total
8 101-265 Buildings & Grounds	\$3,292	\$3,292
15 101-140 Trial Court Criminal & Civil	20,683	20,683
17 101-148 Family Division	21,873	21,873
18 101-151 Adult Probation	10,933	10,933
21 101-229/CRV Prosecutor/Crime Victim	8,522	8,522
26 101-257 Co-Op Extension	9,075	9,075
78 269 Law Library	921	921
85 283 Comm Corrections	883	883
87 285 Adult Drug Court	1,144	1,144
91 292 CC Wrap Around	461	461
92 292 CC Juv Justice	1,290	1,290
93 292 Child Care Fund	2,572	2,572
148 Other	3,486	3,486
<b>Total</b>	<b>\$85,133</b>	<b>\$85,133</b>

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

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**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, including the facilities and the contents, is identified within this schedule and then allocated to a separate schedule specifically identifying facilities and allocating the costs to the occupant departments. See the Property Insurance schedule (Dept. 12) within this plan.
- **General Liability Insurance** - The County is exposed to a wide variety of liability in their every day 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.
- **Vehicle Insurance** - Vehicle coverage provides protection for the physical damage to those vehicles owned and operated by the County. The cost for the premium is allocated to those departments with vehicles based on the number of vehicles assigned.
- **Law Enforcement Insurance** - The MMRMA policy separately identifies that portion of the premium related to the specific exposure that relates to the Sheriff and the various services provided by the Sheriff's department. The cost for this coverage is allocated directly to the Sheriff's office.
- **Employee Benefits** - Contributions made to the County's Health and Life Insurance funds are identified and allocated based on FTEs.

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

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**101-865 INSURANCE**  
**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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**A. Department Costs**

**Dept:11 101-865 Insurance**

Description		Amount	General Admin	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits
<hr/>									
Personnel Costs									
Salaries	S	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0
<hr/>									
Services & Supplies Cost									
Insurance	P	311,512	0	70,307	33,632	41,244	48,764	117,565	0
Misc Deductables	P	0	0	0	0	0	0	0	0
Health Insurance Contribution	P	24,453	0	0	0	0	0	0	24,453
Life Insurance Contribution	P	1,685	0	0	0	0	0	0	1,685
Subtotal - Services & Supplies		337,650	0	70,307	33,632	41,244	48,764	117,565	26,138
<hr/>									
<b>Department Cost Total</b>		337,650	0	70,307	33,632	41,244	48,764	117,565	26,138
<hr/>									
Adjustments to Cost									
Subtotal - Adjustments		0	0	0	0	0	0	0	0
<hr/>									
<b>Total Costs After Adjustments</b>		337,650	0	70,307	33,632	41,244	48,764	117,565	26,138
<hr/>									
General Admin Distribution			0	0	0	0	0	0	0
<hr/>									
<b>Grand Total</b>		<b>\$337,650</b>		<b>\$70,307</b>	<b>\$33,632</b>	<b>\$41,244</b>	<b>\$48,764</b>	<b>\$117,565</b>	<b>\$26,138</b>
<hr/>									

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

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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
3 County Coordination	\$1,453	\$302	\$366	\$175	\$214	\$254	\$611	\$136
3 Accounting	11	2	3	1	2	2	5	1
3 Risk Management	12,757	2,629	3,204	1,533	1,879	2,222	5,357	1,191
Subtotal - 101-175 Administration	14,221	2,934	3,572	1,709	2,095	2,477	5,973	1,328
5 Accounting	10	1	2	1	1	2	4	1
Subtotal - 101-215 Clerk	10	1	2	1	1	2	4	1
7 General Fund Revenues	41	5	10	5	6	7	16	4
Subtotal - 101-253 Treasurer	41	5	10	5	6	7	16	4
9 Audit	458	9	97	47	57	67	163	36
9 Cost Plan	959	59	212	101	124	147	355	79
9 Accounting	3	0	1	0	0	1	1	0
Subtotal - 101-299 Miscellaneous	1,421	69	310	148	182	215	519	115
11 General Liability	0	427	89	42	52	62	149	33
Subtotal - 101-865 Insurance	0	427	89	42	52	62	149	33
13 Audit Software	0	6	1	1	1	1	2	0
Subtotal - 637 Data Processing	0	6	1	1	1	1	2	0
<b>Total Incoming</b>	<b>15,693</b>	<b>3,442</b>	<b>3,984</b>	<b>1,906</b>	<b>2,337</b>	<b>2,763</b>	<b>6,662</b>	<b>1,481</b>
<b>C. Total Allocated</b>		<b>\$356,784</b>	<b>\$74,291</b>	<b>\$35,538</b>	<b>\$43,582</b>	<b>\$51,527</b>	<b>\$124,227</b>	<b>\$27,619</b>
			20.82%	9.96%	12.22%	14.44%	34.82%	7.74%

**Barry County, Michigan**  
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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	100	100.00%	\$73,575	\$0	\$73,575	\$717	\$74,291
<b>Subtotal</b>	100	100.00%	73,575	0	73,575	717	74,291
Direct Bills					0		0
<b>Total</b>					<b>\$73,575</b>		<b>\$74,291</b>

Basis Units: Direct to Property Schedule  
Source:

**Barry County, Michigan**  
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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	246,860	0.89%	\$312	\$0	\$312	\$0	\$312
4 101-211 Legal Counsel	84,451	0.30%	107	0	107	0	107
5 101-215 Clerk	480,520	1.72%	607	0	607	0	607
6 101-243 Land Information Services	228,749	0.82%	289	0	289	0	289
7 101-253 Treasurer	248,619	0.89%	314	0	314	0	314
8 101-265 Buildings & Grounds	647,465	2.32%	818	0	818	0	818
9 101-299 Miscellaneous	197,232	0.71%	249	0	249	0	249
10 101-334 Court Security	80,400	0.29%	102	0	102	0	102
11 101-865 Insurance	337,650	1.21%	427	0	427	0	427
13 637 Data Processing	102,731	0.37%	130	0	130	1	131
14 101-101 Bd of Commissioners	164,695	0.59%	208	0	208	2	210
15 101-140 Trial Court Criminal & Civil	1,407,886	5.05%	1,778	0	1,778	19	1,797
16 101-147 Jury Board	7,356	0.03%	9	0	9	0	9
17 101-148 Family Division	657,816	2.36%	831	0	831	9	840
18 101-151 Adult Probation	8,004	0.03%	10	0	10	0	10
19 101-191 Elections	49,823	0.18%	63	0	63	1	64
20 101-225 Equalization	170,415	0.61%	215	0	215	2	218
21 101-229/CRV Prosecutor/Crime Victim	687,358	2.47%	868	0	868	9	878
24 101-236 Register of Deeds	212,297	0.76%	268	0	268	3	271
26 101-257 Co-Op Extension	106,770	0.38%	135	0	135	1	136
28 101-275 Drain Commissioner	160,514	0.58%	203	0	203	2	205
29 101-280 Soil Conservation	30,500	0.11%	39	0	39	0	39
30 101-301 Sheriff's Dept	2,723,611	9.78%	3,440	0	3,440	37	3,477
32 101-317 Snowmobile Enforcement	809	0.00%	1	0	1	0	1
33 101-331 Marine Law	115,313	0.41%	146	0	146	2	147
34 101-333 Road Patrol	95,531	0.34%	121	0	121	1	122
35 101-351 Jail	1,809,236	6.49%	2,285	0	2,285	25	2,310
36 101-355 Sheriff-Animal Control	65,148	0.23%	82	0	82	1	83
37 101-400 Planning	203,776	0.73%	257	0	257	3	260
38 101-426 Emergency Management	164,750	0.59%	208	0	208	2	210
39 101-430 Animal Control	190,412	0.68%	241	0	241	3	243
41 101-601 Health	432,721	1.55%	547	0	547	6	552
43 101-648 Medical Examiners	106,972	0.38%	135	0	135	1	137
44 101-681 Veterans Burial	28,500	0.10%	36	0	36	0	36
45 101-682 Veterans Counselor	28,584	0.10%	36	0	36	0	36
46 101-689 Soldiers & Sailors	30,981	0.11%	39	0	39	0	40
50 205 Central Dispatch	2,413,903	8.66%	3,049	0	3,049	33	3,082
51 208 Charlton Park Fund	682,693	2.45%	862	0	862	9	872
52 215 Friend of the Court	964,452	3.46%	1,218	0	1,218	13	1,231
54 228 Solid Waste	42,891	0.15%	54	0	54	1	55
55 230 Animal Shelter TNR Grant	507	0.00%	1	0	1	0	1
57 232 Animal Shelter Donations	42,179	0.15%	53	0	53	1	54



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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
58 233 Barry Comm Resource Net	3,848	0.01%	\$5	\$0	\$5	\$0	\$5
59 234 Bldg Strong Families UW	714	0.00%	1	0	1	0	1
61 236 Remonumentation Fund	91,418	0.33%	115	0	115	1	117
62 238 Gypsy Moth	2,245	0.01%	3	0	3	0	3
65 248 Building Rehab Fund	233,924	0.84%	295	0	295	3	299
66 250 Park & Rec Fund	9,085	0.03%	11	0	11	0	12
70 256 ROD Automation	46,724	0.17%	59	0	59	1	60
72 259 Local Corr Officer	5,216	0.02%	7	0	7	0	7
73 260 Victims Services	3,877	0.01%	5	0	5	0	5
77 267 Crime Victim Rights	53,443	0.19%	68	0	68	1	68
78 269 Law Library	18,718	0.07%	24	0	24	0	24
79 275 Comm on Aging	1,554,504	5.58%	1,964	0	1,964	21	1,985
81 277 Middleville Police Serv	275,033	0.99%	347	0	347	4	351
83 281 Swift & Sure Sanctions	118,830	0.43%	150	0	150	2	152
84 282 56B Sobriety Court	58,263	0.21%	74	0	74	1	74
85 283 Comm Corrections	77,975	0.28%	98	0	98	1	100
87 285 Adult Drug Court	143,681	0.52%	181	0	181	2	183
88 286 Juvenile Drug Court	92,952	0.33%	117	0	117	1	119
89 287 Mich Justice Training	6,861	0.02%	9	0	9	0	9
90 290 Social Welfare	1,470	0.01%	2	0	2	0	2
93 292 Child Care Fund	848,550	3.05%	1,072	0	1,072	11	1,083
96 297 Diverted Felons	85,712	0.31%	108	0	108	1	109
106 368 Thornapple Manor	1,334,949	4.79%	1,686	0	1,686	18	1,704
127 588 Transit Fund	1,412,885	5.07%	1,785	0	1,785	19	1,804
128 595 Commissary	101,576	0.36%	128	0	128	1	130
129 660 Telephone	42,776	0.15%	54	0	54	1	55
130 661 Vehicle Fund	221,591	0.80%	280	0	280	3	283
131 676 Worker's Comp Fund	168,972	0.61%	213	0	213	2	216
132 677 Health Ins. Fund	2,120,675	7.61%	2,679	0	2,679	29	2,708
133 678 Disability Fund	77,518	0.28%	98	0	98	1	99
134 680 Fringe Benefit Fund	59,083	0.21%	75	0	75	1	75
135 681 Life Ins. Fund	18,951	0.07%	24	0	24	0	24
136 682 Retirement Fund	1,887,076	6.77%	2,384	0	2,384	26	2,409
137 683 Dental/Optical	52,571	0.19%	66	0	66	1	67
138 684 Unemployment	15,036	0.05%	19	0	19	0	19
147 Mental Health	154,500	0.55%	195	0	195	2	197

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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
<hr/>							
<b>Subtotal</b>	27,862,282	100.00%	35,195	0	35,195	343	35,538
Direct Bills					0		0
<b>Total</b>					<b>\$35,195</b>		<b>\$35,538</b>
<hr/>							

Basis Units: Dollar Value of Expenditures  
 Source:

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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	2.00	0.87%	\$375	\$0	\$375	\$0	\$375
5 101-215 Clerk	7.00	3.04%	1,312	0	1,312	0	1,312
6 101-243 Land Information Services	3.50	1.52%	656	0	656	0	656
7 101-253 Treasurer	3.00	1.30%	562	0	562	0	562
8 101-265 Buildings & Grounds	5.00	2.17%	937	0	937	0	937
14 101-101 Bd of Commissioners	3.50	1.52%	656	0	656	7	663
15 101-140 Trial Court Criminal & Civil	15.50	6.73%	2,906	0	2,906	31	2,937
17 101-148 Family Division	8.35	3.63%	1,565	0	1,565	17	1,582
20 101-225 Equalization	1.00	0.43%	187	0	187	2	189
21 101-229/CRV Prosecutor/Crime Victim	9.00	3.91%	1,687	0	1,687	18	1,705
24 101-236 Register of Deeds	4.00	1.74%	750	0	750	8	758
28 101-275 Drain Commissioner	2.00	0.87%	375	0	375	4	379
30 101-301 Sheriff's Dept	41.60	18.07%	7,798	0	7,798	83	7,882
33 101-331 Marine Law	4.20	1.82%	787	0	787	8	796
35 101-351 Jail	26.35	11.44%	4,940	0	4,940	53	4,992
37 101-400 Planning	2.80	1.22%	525	0	525	6	531
38 101-426 Emergency Management	1.00	0.43%	187	0	187	2	189
39 101-430 Animal Control	2.00	0.87%	375	0	375	4	379
50 205 Central Dispatch	16.20	7.04%	3,037	0	3,037	32	3,069
51 208 Charlton Park Fund	6.00	2.61%	1,125	0	1,125	12	1,137
52 215 Friend of the Court	14.25	6.19%	2,671	0	2,671	29	2,700
61 236 Remonumentation Fund	0.50	0.22%	94	0	94	1	95
79 275 Comm on Aging	22.42	9.74%	4,203	0	4,203	45	4,248
83 281 Swift & Sure Sanctions	1.80	0.78%	337	0	337	4	341
87 285 Adult Drug Court	2.67	1.16%	501	0	501	5	506
88 286 Juvenile Drug Court	0.80	0.35%	150	0	150	2	152
93 292 Child Care Fund	3.35	1.46%	628	0	628	7	635
127 588 Transit Fund	20.45	8.88%	3,834	0	3,834	41	3,875
<b>Subtotal</b>	230.24	100.00%	43,161	0	43,161	420	43,582
Direct Bills					0		0
<b>Total</b>					<b>\$43,161</b>		<b>\$43,582</b>

Basis Units: Dollar Value of Wages  
Source:

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**Vehicle Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	3	3.57%	\$1,823	\$0	\$1,823	\$0	\$1,823
17 101-148 Family Division	1	1.19%	608	0	608	6	614
20 101-225 Equalization	1	1.19%	608	0	608	6	614
26 101-257 Co-Op Extension	1	1.19%	608	0	608	6	614
28 101-275 Drain Commissioner	1	1.19%	608	0	608	6	614
34 101-333 Road Patrol	38	45.24%	23,085	0	23,085	233	23,318
35 101-351 Jail	1	1.19%	608	0	608	6	614
38 101-426 Emergency Management	2	2.38%	1,215	0	1,215	12	1,227
39 101-430 Animal Control	6	7.14%	3,645	0	3,645	37	3,682
51 208 Charlton Park Fund	1	1.19%	608	0	608	6	614
52 215 Friend of the Court	3	3.57%	1,823	0	1,823	18	1,841
79 275 Comm on Aging	5	5.95%	3,038	0	3,038	31	3,068
91 292 CC Wrap Around	1	1.19%	608	0	608	6	614
92 292 CC Juv Justice	1	1.19%	608	0	608	6	614
93 292 Child Care Fund	1	1.19%	608	0	608	6	614
106 368 Thornapple Manor	2	2.38%	1,215	0	1,215	12	1,227
127 588 Transit Fund	16	19.05%	9,720	0	9,720	98	9,818
<b>Subtotal</b>	<b>84</b>	<b>100.00%</b>	<b>51,030</b>	<b>0</b>	<b>51,030</b>	<b>497</b>	<b>51,527</b>
Direct Bills					0		0
<b>Total</b>					<b>\$51,030</b>		<b>\$51,527</b>

Basis Units: Number of Vehicles

Source:

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**Law Enforcement Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30 101-301 Sheriff's Dept	100	100.00%	\$123,029	\$0	\$123,029	\$1,198	\$124,227
<b>Subtotal</b>	100	100.00%	123,029	0	123,029	1,198	124,227
Direct Bills					0		0
<b>Total</b>					<b>\$123,029</b>		<b>\$124,227</b>

Basis Units: Direct to Sheriff  
Source:

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**Employee Benefits Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.00	0.87%	\$238	\$0	\$238	\$0	\$238
5 101-215 Clerk	7.00	3.04%	832	0	832	0	832
6 101-243 Land Information Services	3.50	1.52%	416	0	416	0	416
7 101-253 Treasurer	3.00	1.30%	356	0	356	0	356
8 101-265 Buildings & Grounds	5.00	2.17%	594	0	594	0	594
14 101-101 Bd of Commissioners	3.50	1.52%	416	0	416	4	420
15 101-140 Trial Court Criminal & Civil	15.50	6.73%	1,841	0	1,841	20	1,861
17 101-148 Family Division	8.35	3.63%	992	0	992	11	1,003
20 101-225 Equalization	1.00	0.43%	119	0	119	1	120
21 101-229/CRV Prosecutor/Crime Victim	9.00	3.91%	1,069	0	1,069	11	1,081
24 101-236 Register of Deeds	4.00	1.74%	475	0	475	5	480
28 101-275 Drain Commissioner	2.00	0.87%	238	0	238	3	240
30 101-301 Sheriff's Dept	41.60	18.07%	4,942	0	4,942	53	4,995
33 101-331 Marine Law	4.20	1.82%	499	0	499	5	504
35 101-351 Jail	26.35	11.44%	3,130	0	3,130	33	3,164
37 101-400 Planning	2.80	1.22%	333	0	333	4	336
38 101-426 Emergency Management	1.00	0.43%	119	0	119	1	120
39 101-430 Animal Control	2.00	0.87%	238	0	238	3	240
50 205 Central Dispatch	16.20	7.04%	1,925	0	1,925	21	1,945
51 208 Charlton Park Fund	6.00	2.61%	713	0	713	8	720
52 215 Friend of the Court	14.25	6.19%	1,693	0	1,693	18	1,711
61 236 Remonumentation Fund	0.50	0.22%	59	0	59	1	60
79 275 Comm on Aging	22.42	9.74%	2,664	0	2,664	28	2,692
83 281 Swift & Sure Sanctions	1.80	0.78%	214	0	214	2	216
87 285 Adult Drug Court	2.67	1.16%	317	0	317	3	321
88 286 Juvenile Drug Court	0.80	0.35%	95	0	95	1	96
93 292 Child Care Fund	3.35	1.46%	398	0	398	4	402
127 588 Transit Fund	20.45	8.88%	2,429	0	2,429	26	2,455
<b>Subtotal</b>	230.24	100.00%	27,353	0	27,353	266	27,619
Direct Bills					0		0
<b>Total</b>					<b>\$27,353</b>		<b>\$27,619</b>

Basis Units: Dollar Value of Wages  
Source:

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**Allocation Summary**

**Dept:11 101-865 Insurance**

Department	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits	Total
3 101-175 Administration	\$0	\$312	\$375	\$0	\$0	\$238	\$924
4 101-211 Legal Counsel	0	107	0	0	0	0	107
5 101-215 Clerk	0	607	1,312	0	0	832	2,751
6 101-243 Land Information Services	0	289	656	0	0	416	1,361
7 101-253 Treasurer	0	314	562	0	0	356	1,233
8 101-265 Buildings & Grounds	0	818	937	1,823	0	594	4,172
9 101-299 Miscellaneous	0	249	0	0	0	0	249
10 101-334 Court Security	0	102	0	0	0	0	102
11 101-865 Insurance	0	427	0	0	0	0	427
12 101-865-1 Property Insurance	74,291	0	0	0	0	0	74,291
13 637 Data Processing	0	131	0	0	0	0	131
14 101-101 Bd of Commissioners	0	210	663	0	0	420	1,294
15 101-140 Trial Court Criminal & Civil	0	1,797	2,937	0	0	1,861	6,595
16 101-147 Jury Board	0	9	0	0	0	0	9
17 101-148 Family Division	0	840	1,582	614	0	1,003	4,038
18 101-151 Adult Probation	0	10	0	0	0	0	10
19 101-191 Elections	0	64	0	0	0	0	64
20 101-225 Equalization	0	218	189	614	0	120	1,141
21 101-229/CRV Prosecutor/Crime Victim	0	878	1,705	0	0	1,081	3,663
24 101-236 Register of Deeds	0	271	758	0	0	480	1,509
26 101-257 Co-Op Extension	0	136	0	614	0	0	750
28 101-275 Drain Commissioner	0	205	379	614	0	240	1,438
29 101-280 Soil Conservation	0	39	0	0	0	0	39
30 101-301 Sheriff's Dept	0	3,477	7,882	0	124,227	4,995	140,581
32 101-317 Snowmobile Enforcement	0	1	0	0	0	0	1
33 101-331 Marine Law	0	147	796	0	0	504	1,447
34 101-333 Road Patrol	0	122	0	23,318	0	0	23,440
35 101-351 Jail	0	2,310	4,992	614	0	3,164	11,080
36 101-355 Sheriff-Animal Control	0	83	0	0	0	0	83
37 101-400 Planning	0	260	531	0	0	336	1,127
38 101-426 Emergency Management	0	210	189	1,227	0	120	1,747
39 101-430 Animal Control	0	243	379	3,682	0	240	4,544
41 101-601 Health	0	552	0	0	0	0	552
43 101-648 Medical Examiners	0	137	0	0	0	0	137
44 101-681 Veterans Burial	0	36	0	0	0	0	36
45 101-682 Veterans Counselor	0	36	0	0	0	0	36
46 101-689 Soldiers & Sailors	0	40	0	0	0	0	40
50 205 Central Dispatch	0	3,082	3,069	0	0	1,945	8,096
51 208 Charlton Park Fund	0	872	1,137	614	0	720	3,342
52 215 Friend of the Court	0	1,231	2,700	1,841	0	1,711	7,483
54 228 Solid Waste	0	55	0	0	0	0	55

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**Allocation Summary**

**Dept:11 101-865 Insurance**

Department	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits	Total
55 230 Animal Shelter TNR Grant	\$0	\$1	\$0	\$0	\$0	\$0	\$1
57 232 Animal Shelter Donations	0	54	0	0	0	0	54
58 233 Barry Comm Resource Net	0	5	0	0	0	0	5
59 234 Bldg Strong Families UW	0	1	0	0	0	0	1
61 236 Remonumentation Fund	0	117	95	0	0	60	271
62 238 Gypsy Moth	0	3	0	0	0	0	3
65 248 Building Rehab Fund	0	299	0	0	0	0	299
66 250 Park & Rec Fund	0	12	0	0	0	0	12
70 256 ROD Automation	0	60	0	0	0	0	60
72 259 Local Corr Officer	0	7	0	0	0	0	7
73 260 Victims Services	0	5	0	0	0	0	5
77 267 Crime Victim Rights	0	68	0	0	0	0	68
78 269 Law Library	0	24	0	0	0	0	24
79 275 Comm on Aging	0	1,985	4,248	3,068	0	2,692	11,993
81 277 Middleville Police Serv	0	351	0	0	0	0	351
83 281 Swift & Sure Sanctions	0	152	341	0	0	216	709
84 282 56B Sobriety Court	0	74	0	0	0	0	74
85 283 Comm Corrections	0	100	0	0	0	0	100
87 285 Adult Drug Court	0	183	506	0	0	321	1,010
88 286 Juvenile Drug Court	0	119	152	0	0	96	366
89 287 Mich Justice Training	0	9	0	0	0	0	9
90 290 Social Welfare	0	2	0	0	0	0	2
91 292 CC Wrap Around	0	0	0	614	0	0	614
92 292 CC Juv Justice	0	0	0	614	0	0	614
93 292 Child Care Fund	0	1,083	635	614	0	402	2,734
96 297 Diverted Felons	0	109	0	0	0	0	109
106 368 Thornapple Manor	0	1,704	0	1,227	0	0	2,932
127 588 Transit Fund	0	1,804	3,875	9,818	0	2,455	17,952
128 595 Commissary	0	130	0	0	0	0	130
129 660 Telephone	0	55	0	0	0	0	55
130 661 Vehicle Fund	0	283	0	0	0	0	283
131 676 Worker's Comp Fund	0	216	0	0	0	0	216
132 677 Health Ins. Fund	0	2,708	0	0	0	0	2,708
133 678 Disability Fund	0	99	0	0	0	0	99
134 680 Fringe Benefit Fund	0	75	0	0	0	0	75
135 681 Life Ins. Fund	0	24	0	0	0	0	24
136 682 Retirement Fund	0	2,409	0	0	0	0	2,409
137 683 Dental/Optical	0	67	0	0	0	0	67
138 684 Unemployment	0	19	0	0	0	0	19
147 Mental Health	0	197	0	0	0	0	197



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**Allocation Summary**

**Dept:11 101-865 Insurance**

Department	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits	Total
Total	\$74,291	\$35,538	\$43,582	\$51,527	\$124,227	\$27,619	\$356,784

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

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

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

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

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

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

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**A. Department Costs**

Dept:12 101-865-1 Property Insurance

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

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

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

Department	First Incoming	Second Incoming	Courthouse	Annex	Courts & Law	Health	County Jail	Old Library	Other Buildings
9 Cost Plan	\$959	\$59	\$164	\$14	\$118	\$77	\$63	\$13	\$570
Subtotal - 101-299 Miscellaneous	959	59	164	14	118	77	63	13	570
11 Property	73,575	717	11,996	1,022	8,594	5,586	4,572	922	41,599
Subtotal - 101-865 Insurance	73,575	717	11,996	1,022	8,594	5,586	4,572	922	41,599
<b>Total Incoming</b>	<b>74,534</b>	<b>776</b>	<b>12,160</b>	<b>1,036</b>	<b>8,712</b>	<b>5,663</b>	<b>4,634</b>	<b>935</b>	<b>42,170</b>
<b>C. Total Allocated</b>		<b>\$75,310</b>	<b>\$12,160</b>	<b>\$1,036</b>	<b>\$8,712</b>	<b>\$5,663</b>	<b>\$4,634</b>	<b>\$935</b>	<b>\$42,170</b>
			16.15%	1.38%	11.57%	7.52%	6.15%	1.24%	55.99%

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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	704	5.95%	\$716	\$0	\$716	\$0	\$716
5 101-215 Clerk	1,471	12.43%	1,496	0	1,496	0	1,496
6 101-243 Land Information Services	750	6.34%	763	0	763	0	763
7 101-253 Treasurer	744	6.29%	757	0	757	0	757
8 101-265 Buildings & Grounds	200	1.69%	203	0	203	0	203
14 101-101 Bd of Commissioners	810	6.84%	824	0	824	13	836
15 101-140 Trial Court Criminal & Civil	4,115	34.77%	4,185	0	4,185	65	4,249
20 101-225 Equalization	638	5.39%	649	0	649	10	659
24 101-236 Register of Deeds	760	6.42%	773	0	773	12	785
28 101-275 Drain Commissioner	546	4.61%	555	0	555	9	564
37 101-400 Planning	596	5.04%	606	0	606	9	615
38 101-426 Emergency Management	144	1.22%	146	0	146	2	149
78 269 Law Library	357	3.02%	363	0	363	6	369
<b>Subtotal</b>	11,835	100.00%	12,035	0	12,035	125	12,160
Direct Bills					0		0
<b>Total</b>					<b>\$12,035</b>		<b>\$12,160</b>

Basis Units: Assigned Square Footage  
Source:

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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%	\$38	\$0	\$38	\$0	\$38
8 101-265 Buildings & Grounds	133	4.67%	48	0	48	0	48
45 101-682 Veterans Counselor	187	6.57%	67	0	67	1	68
85 283 Comm Corrections	219	7.69%	79	0	79	1	80
87 285 Adult Drug Court	284	9.97%	102	0	102	1	103
148 Other	1,920	67.42%	691	0	691	8	699
<b>Subtotal</b>	2,848	100.00%	1,026	0	1,026	11	1,036
Direct Bills					0		0
<b>Total</b>					<b>\$1,026</b>		<b>\$1,036</b>
Basis Units: Assigned Square Footage							
Source:							

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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 Buildings & Grounds	864	3.89%	\$336	\$0	\$336	\$0	\$336
14 101-101 Bd of Commissioners	5,388	24.29%	2,094	0	2,094	23	2,117
15 101-140 Trial Court Criminal & Civil	5,698	25.69%	2,215	0	2,215	24	2,239
16 101-147 Jury Board	2,848	12.84%	1,107	0	1,107	12	1,119
21 101-229/CRV Prosecutor/Crime Victim	2,220	10.01%	863	0	863	9	872
26 101-257 Co-Op Extension	2,364	10.66%	919	0	919	10	929
45 101-682 Veterans Counselor	70	0.32%	27	0	27	0	28
78 269 Law Library	240	1.08%	93	0	93	1	94
85 283 Comm Corrections	230	1.04%	89	0	89	1	90
87 285 Adult Drug Court	298	1.34%	116	0	116	1	117
91 292 CC Wrap Around	120	0.54%	47	0	47	1	47
92 292 CC Juv Justice	336	1.51%	131	0	131	1	132
93 292 Child Care Fund	670	3.02%	260	0	260	3	263
148 Other	838	3.78%	326	0	326	4	329
<b>Subtotal</b>	22,184	100.00%	8,622	0	8,622	90	8,712
Direct Bills					0		0
<b>Total</b>					<b>\$8,622</b>		<b>\$8,712</b>

Basis Units: Assigned Square Footage  
Source:

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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
41 101-601 Health	100	100.00%	\$5,604	\$0	\$5,604	\$58	\$5,663
<b>Subtotal</b>	100	100.00%	5,604	0	5,604	58	5,663
Direct Bills					0		0
<b>Total</b>					<b>\$5,604</b>		<b>\$5,663</b>

Basis Units: Direct to Health  
Source:



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**County Jail Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30 101-301 Sheriff's Dept	2,166	17.57%	\$806	\$0	\$806	\$8	\$814
35 101-351 Jail	10,161	82.43%	3,781	0	3,781	39	3,820
<b>Subtotal</b>	12,327	100.00%	4,587	0	4,587	48	4,634
Direct Bills					0		0
<b>Total</b>					<b>\$4,587</b>		<b>\$4,634</b>

Basis Units: Assigned Square Footage  
 Source:

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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
8 101-265 Buildings & Grounds	4,408.40	50.97%	\$472	\$0	\$472	\$0	\$472
13 637 Data Processing	4,240.20	49.03%	454	0	454	10	463
<b>Subtotal</b>	8,648.60	100.00%	925	0	925	10	935
Direct Bills					0		0
<b>Total</b>					<b>\$925</b>		<b>\$935</b>
Basis Units: Assigned Square Footage							
Source:							

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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 Buildings & Grounds	55.53	0.16%	\$68	\$0	\$68	\$0	\$68
39 101-430 Animal Control	368.53	1.08%	452	0	452	5	457
50 205 Central Dispatch	1,936.23	5.69%	2,377	0	2,377	25	2,402
51 208 Charlton Park Fund	5,405.32	15.90%	6,635	0	6,635	69	6,704
52 215 Friend of the Court	1,700.51	5.00%	2,087	0	2,087	22	2,109
79 275 Comm on Aging	1,074.59	3.16%	1,319	0	1,319	14	1,333
106 368 Thornapple Manor	21,695.03	63.81%	26,632	0	26,632	278	26,909
127 588 Transit Fund	719.58	2.12%	883	0	883	9	893
147 Mental Health	1,043.51	3.07%	1,281	0	1,281	13	1,294
<b>Subtotal</b>	<b>33,998.83</b>	<b>100.00%</b>	<b>41,735</b>	<b>0</b>	<b>41,735</b>	<b>435</b>	<b>42,170</b>
Direct Bills					0		0
<b>Total</b>					<b>\$41,735</b>		<b>\$42,170</b>

Basis Units: Dollar Value of Covered Buildings  
Source:

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**Allocation Summary**

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

Department	Courthouse	Annex	Courts & Law	Health	County Jail	Old Library	Other Buildings	Total
3 101-175 Administration	\$716	\$0	\$0	\$0	\$0	\$0	\$0	\$716
5 101-215 Clerk	1,496	0	0	0	0	0	0	1,496
6 101-243 Land Information Services	763	0	0	0	0	0	0	763
7 101-253 Treasurer	757	38	0	0	0	0	0	794
8 101-265 Buildings & Grounds	203	48	336	0	0	472	68	1,127
13 637 Data Processing	0	0	0	0	0	463	0	463
14 101-101 Bd of Commissioners	836	0	2,117	0	0	0	0	2,953
15 101-140 Trial Court Criminal & Civil	4,249	0	2,239	0	0	0	0	6,488
16 101-147 Jury Board	0	0	1,119	0	0	0	0	1,119
20 101-225 Equalization	659	0	0	0	0	0	0	659
21 101-229/CRV Prosecutor/Crime Victim	0	0	872	0	0	0	0	872
24 101-236 Register of Deeds	785	0	0	0	0	0	0	785
26 101-257 Co-Op Extension	0	0	929	0	0	0	0	929
28 101-275 Drain Commissioner	564	0	0	0	0	0	0	564
30 101-301 Sheriff's Dept	0	0	0	0	814	0	0	814
35 101-351 Jail	0	0	0	0	3,820	0	0	3,820
37 101-400 Planning	615	0	0	0	0	0	0	615
38 101-426 Emergency Management	149	0	0	0	0	0	0	149
39 101-430 Animal Control	0	0	0	0	0	0	457	457
41 101-601 Health	0	0	0	5,663	0	0	0	5,663
45 101-682 Veterans Counselor	0	68	28	0	0	0	0	96
50 205 Central Dispatch	0	0	0	0	0	0	2,402	2,402
51 208 Charlton Park Fund	0	0	0	0	0	0	6,704	6,704
52 215 Friend of the Court	0	0	0	0	0	0	2,109	2,109
78 269 Law Library	369	0	94	0	0	0	0	463
79 275 Comm on Aging	0	0	0	0	0	0	1,333	1,333
85 283 Comm Corrections	0	80	90	0	0	0	0	170
87 285 Adult Drug Court	0	103	117	0	0	0	0	221
91 292 CC Wrap Around	0	0	47	0	0	0	0	47
92 292 CC Juv Justice	0	0	132	0	0	0	0	132
93 292 Child Care Fund	0	0	263	0	0	0	0	263
106 368 Thornapple Manor	0	0	0	0	0	0	26,909	26,909
127 588 Transit Fund	0	0	0	0	0	0	893	893
147 Mental Health	0	0	0	0	0	0	1,294	1,294
148 Other	0	699	329	0	0	0	0	1,028
<b>Total</b>	<b>\$12,160</b>	<b>\$1,036</b>	<b>\$8,712</b>	<b>\$5,663</b>	<b>\$4,634</b>	<b>\$935</b>	<b>\$42,170</b>	<b>\$75,310</b>

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

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

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

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

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

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

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**A. Department Costs**

Dept:13 637 Data Processing

Description		Amount	General Admin	Computer Services	Audit Software
<b>Personnel Costs</b>					
Salaries	S	0	0	0	0
Salary % Split			.00%	.00%	.00%
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
<b>Services &amp; Supplies Cost</b>					
Depreciation	P	47,920	0	47,920	0
Office Supplies	P	1,770	0	1,770	0
Software Support Contracts	P	1,136	0	780	356
Dues & Subscriptions	P	5,371	0	5,371	0
Contract Service	P	100	0	100	0
Telephone & Fax	P	824	0	824	0
Travel	P	1,215	0	1,215	0
Equipment Repair & Maint	P	1,429	0	1,429	0
Employee Training	P	3,546	0	3,546	0
Misc Exp	P	839	0	839	0
Office Equipment	P	0	0	0	0
Hardware Replacement	P	11,910	0	11,910	0
Computer Implementation	P	0	0	0	0
Computer Capital	P	26,673	0	26,673	0
Transfer out / Approp	D	16,915	0	0	0
Subtotal - Services & Supplies		119,647	0	102,376	356
<b>Department Cost Total</b>		119,647	0	102,376	356
<b>Adjustments to Cost</b>					
Transfer out / Approp	D	(16,915)	0	0	0
Subtotal - Adjustments		(16,915)	0	0	0
<b>Total Costs After Adjustments</b>		102,732	0	102,376	356
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$102,732</b>		<b>\$102,376</b>	<b>\$356</b>

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

Dept:13 637 Data Processing

Department	First Incoming	Second Incoming	Computer Services	Audit Software
1 Old Library	\$4,459	\$15	\$4,458	\$16
Subtotal - Building Depreciation	4,459	15	4,458	16
3 County Coordination	442	92	532	2
3 Accounting	643	135	775	3
3 Computer Operations	8,164	1,683	9,813	34
Subtotal - 101-175 Administration	9,250	1,909	11,120	39
5 Accounting	622	84	703	2
Subtotal - 101-215 Clerk	622	84	703	2
7 Non-General Fund Revenues	13	1	14	0
Subtotal - 101-253 Treasurer	13	1	14	0
8 Former Library	14,776	1,303	16,024	56
Subtotal - 101-265 Buildings & Ground:	14,776	1,303	16,024	56
9 Audit	139	3	142	0
9 Cost Plan	959	59	1,015	4
9 Accounting	204	4	208	1
Subtotal - 101-299 Miscellaneous	1,302	67	1,364	5
11 General Liability	130	1	131	0
Subtotal - 101-865 Insurance	130	1	131	0
12 Old Library	454	10	462	2
Subtotal - 101-865-1 Property Insuranc	454	10	462	2
13 Audit Software	0	2	2	0
Subtotal - 637 Data Processing	0	2	2	0
<b>Total Incoming</b>	<b>31,005</b>	<b>3,392</b>	<b>34,278</b>	<b>119</b>
<b>C. Total Allocated</b>		<b>\$137,129</b>	<b>\$136,654</b>	<b>\$475</b>
		99.65%	0.35%	

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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	2	1.16%	\$1,550	\$0	\$1,550	\$0	\$1,550
5 101-215 Clerk	11	6.40%	8,523	0	8,523	0	8,523
6 101-243 Land Information Services	5	2.91%	3,874	0	3,874	0	3,874
7 101-253 Treasurer	4	2.33%	3,099	0	3,099	0	3,099
8 101-265 Buildings & Grounds	1	0.58%	775	0	775	0	775
14 101-101 Bd of Commissioners	1	0.58%	775	0	775	23	798
15 101-140 Trial Court Criminal & Civil	38	22.09%	29,444	0	29,444	862	30,306
17 101-148 Family Division	20	11.63%	15,497	0	15,497	454	15,951
20 101-225 Equalization	2	1.16%	1,550	0	1,550	45	1,595
22 101-229-1 Prosecutor DP	11	6.40%	8,523	0	8,523	250	8,773
24 101-236 Register of Deeds	9	5.23%	6,974	0	6,974	204	7,178
28 101-275 Drain Commissioner	2	1.16%	1,550	0	1,550	45	1,595
30 101-301 Sheriff's Dept	19	11.05%	14,722	0	14,722	431	15,153
35 101-351 Jail	13	7.56%	10,073	0	10,073	295	10,368
36 101-355 Sheriff-Animal Control	1	0.58%	775	0	775	23	798
37 101-400 Planning	4	2.33%	3,099	0	3,099	91	3,190
38 101-426 Emergency Management	1	0.58%	775	0	775	23	798
39 101-430 Animal Control	3	1.74%	2,325	0	2,325	68	2,393
45 101-682 Veterans Counselor	1	0.58%	775	0	775	23	798
53 Friend of the Court - DP	16	9.30%	12,398	0	12,398	363	12,761
87 285 Adult Drug Court	6	3.49%	4,649	0	4,649	136	4,785
88 286 Juvenile Drug Court	2	1.16%	1,550	0	1,550	45	1,595
<b>Subtotal</b>	<b>172</b>	<b>100.00%</b>	<b>133,274</b>	<b>0</b>	<b>133,274</b>	<b>3,381</b>	<b>136,654</b>
Direct Bills					0		0
<b>Total</b>					<b>\$133,274</b>		<b>\$136,654</b>

Basis Units: # of PCs on Network  
Source:



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**Audit Software Allocations**

Dept:13 637 Data Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	246,860	0.89%	\$4	\$0	\$4	\$0	\$4
4 101-211 Legal Counsel	84,451	0.30%	1	0	1	0	1
5 101-215 Clerk	480,520	1.72%	8	0	8	0	8
6 101-243 Land Information Services	228,749	0.82%	4	0	4	0	4
7 101-253 Treasurer	248,619	0.89%	4	0	4	0	4
8 101-265 Buildings & Grounds	647,465	2.32%	11	0	11	0	11
9 101-299 Miscellaneous	197,232	0.71%	3	0	3	0	3
10 101-334 Court Security	80,400	0.29%	1	0	1	0	1
11 101-865 Insurance	337,650	1.21%	6	0	6	0	6
13 637 Data Processing	102,731	0.37%	2	0	2	0	2
14 101-101 Bd of Commissioners	164,695	0.59%	3	0	3	0	3
15 101-140 Trial Court Criminal & Civil	1,407,886	5.05%	23	0	23	1	24
16 101-147 Jury Board	7,356	0.03%	0	0	0	0	0
17 101-148 Family Division	657,816	2.36%	11	0	11	0	11
18 101-151 Adult Probation	8,004	0.03%	0	0	0	0	0
19 101-191 Elections	49,823	0.18%	1	0	1	0	1
20 101-225 Equalization	170,415	0.61%	3	0	3	0	3
22 101-229-1 Prosecutor DP	687,358	2.47%	11	0	11	0	12
24 101-236 Register of Deeds	212,297	0.76%	4	0	4	0	4
26 101-257 Co-Op Extension	106,770	0.38%	2	0	2	0	2
28 101-275 Drain Commissioner	160,514	0.58%	3	0	3	0	3
29 101-280 Soil Conservation	30,500	0.11%	1	0	1	0	1
30 101-301 Sheriff's Dept	2,723,611	9.78%	45	0	45	1	47
32 101-317 Snowmobile Enforcement	809	0.00%	0	0	0	0	0
33 101-331 Marine Law	115,313	0.41%	2	0	2	0	2
34 101-333 Road Patrol	95,531	0.34%	2	0	2	0	2
35 101-351 Jail	1,809,236	6.49%	30	0	30	1	31
36 101-355 Sheriff-Animal Control	65,148	0.23%	1	0	1	0	1
37 101-400 Planning	203,776	0.73%	3	0	3	0	3
38 101-426 Emergency Management	164,750	0.59%	3	0	3	0	3
39 101-430 Animal Control	190,412	0.68%	3	0	3	0	3
41 101-601 Health	432,721	1.55%	7	0	7	0	7
43 101-648 Medical Examiners	106,972	0.38%	2	0	2	0	2
44 101-681 Veterans Burial	28,500	0.10%	0	0	0	0	0
45 101-682 Veterans Counselor	28,584	0.10%	0	0	0	0	0
46 101-689 Soldiers & Sailors	30,981	0.11%	1	0	1	0	1
50 205 Central Dispatch	2,413,903	8.66%	40	0	40	1	41
51 208 Charlton Park Fund	682,693	2.45%	11	0	11	0	12
53 Friend of the Court - DP	964,452	3.46%	16	0	16	0	16
54 228 Solid Waste	42,891	0.15%	1	0	1	0	1
55 230 Animal Shelter TNR Grant	507	0.00%	0	0	0	0	0
57 232 Animal Shelter Donations	42,179	0.15%	1	0	1	0	1

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**Audit Software Allocations**

Dept:13 637 Data Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58 233 Barry Comm Resource Net	3,848	0.01%	\$0	\$0	\$0	\$0	\$0
59 234 Bldg Strong Families UW	714	0.00%	0	0	0	0	0
61 236 Remonumentation Fund	91,418	0.33%	2	0	2	0	2
62 238 Gypsy Moth	2,245	0.01%	0	0	0	0	0
65 248 Building Rehab Fund	233,924	0.84%	4	0	4	0	4
66 250 Park & Rec Fund	9,085	0.03%	0	0	0	0	0
70 256 ROD Automation	46,724	0.17%	1	0	1	0	1
72 259 Local Corr Officer	5,216	0.02%	0	0	0	0	0
73 260 Victims Services	3,877	0.01%	0	0	0	0	0
77 267 Crime Victim Rights	53,443	0.19%	1	0	1	0	1
78 269 Law Library	18,718	0.07%	0	0	0	0	0
79 275 Comm on Aging	1,554,504	5.58%	26	0	26	1	27
81 277 Middleville Police Serv	275,033	0.99%	5	0	5	0	5
83 281 Swift & Sure Sanctions	118,830	0.43%	2	0	2	0	2
84 282 56B Sobriety Court	58,263	0.21%	1	0	1	0	1
85 283 Comm Corrections	77,975	0.28%	1	0	1	0	1
87 285 Adult Drug Court	143,681	0.52%	2	0	2	0	2
88 286 Juvenile Drug Court	92,952	0.33%	2	0	2	0	2
89 287 Mich Justice Training	6,861	0.02%	0	0	0	0	0
90 290 Social Welfare	1,470	0.01%	0	0	0	0	0
93 292 Child Care Fund	848,550	3.05%	14	0	14	0	15
96 297 Diverted Felons	85,712	0.31%	1	0	1	0	1
106 368 Thornapple Manor	1,334,949	4.79%	22	0	22	1	23
127 588 Transit Fund	1,412,885	5.07%	24	0	24	1	24
128 595 Commissary	101,576	0.36%	2	0	2	0	2
129 660 Telephone	42,776	0.15%	1	0	1	0	1
130 661 Vehicle Fund	221,591	0.80%	4	0	4	0	4
131 676 Worker's Comp Fund	168,972	0.61%	3	0	3	0	3
132 677 Health Ins. Fund	2,120,675	7.61%	35	0	35	1	36
133 678 Disability Fund	77,518	0.28%	1	0	1	0	1
134 680 Fringe Benefit Fund	59,083	0.21%	1	0	1	0	1
135 681 Life Ins. Fund	18,951	0.07%	0	0	0	0	0
136 682 Retirement Fund	1,887,076	6.77%	31	0	31	1	32
137 683 Dental/Optical	52,571	0.19%	1	0	1	0	1
138 684 Unemployment	15,036	0.05%	0	0	0	0	0
147 Mental Health	154,500	0.55%	3	0	3	0	3

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CY 2014  
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**Audit Software Allocations**

**Dept:13 637 Data Processing**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	27,862,282	100.00%	463	0	463	12	475
Direct Bills					0		0
<b>Total</b>					<b>\$463</b>		<b>\$475</b>
Basis Units: Dollar Value of Expenditures							
Source:							

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

CY 2014  
9/30/2015

**Allocation Summary**

**Dept:13 637 Data Processing**

Department	Computer Services	Audit Software	Total
3 101-175 Administration	\$1,550	\$4	\$1,554
4 101-211 Legal Counsel	0	1	1
5 101-215 Clerk	8,523	8	8,531
6 101-243 Land Information Services	3,874	4	3,878
7 101-253 Treasurer	3,099	4	3,104
8 101-265 Buildings & Grounds	775	11	786
9 101-299 Miscellaneous	0	3	3
10 101-334 Court Security	0	1	1
11 101-865 Insurance	0	6	6
13 637 Data Processing	0	2	2
14 101-101 Bd of Commissioners	798	3	800
15 101-140 Trial Court Criminal & Civil	30,306	24	30,330
16 101-147 Jury Board	0	0	0
17 101-148 Family Division	15,951	11	15,962
18 101-151 Adult Probation	0	0	0
19 101-191 Elections	0	1	1
20 101-225 Equalization	1,595	3	1,598
22 101-229-1 Prosecutor DP	8,773	12	8,785
24 101-236 Register of Deeds	7,178	4	7,181
26 101-257 Co-Op Extension	0	2	2
28 101-275 Drain Commissioner	1,595	3	1,598
29 101-280 Soil Conservation	0	1	1
30 101-301 Sheriff's Dept	15,153	47	15,200
32 101-317 Snowmobile Enforcement	0	0	0
33 101-331 Marine Law	0	2	2
34 101-333 Road Patrol	0	2	2
35 101-351 Jail	10,368	31	10,399
36 101-355 Sheriff-Animal Control	798	1	799
37 101-400 Planning	3,190	3	3,194
38 101-426 Emergency Management	798	3	800
39 101-430 Animal Control	2,393	3	2,396
41 101-601 Health	0	7	7
43 101-648 Medical Examiners	0	2	2
44 101-681 Veterans Burial	0	0	0
45 101-682 Veterans Counselor	798	0	798
46 101-689 Soldiers & Sailors	0	1	1
50 205 Central Dispatch	0	41	41
51 208 Charlton Park Fund	0	12	12
53 Friend of the Court - DP	12,761	16	12,777
54 228 Solid Waste	0	1	1
55 230 Animal Shelter TNR Grant	0	0	0

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

CY 2014  
9/30/2015

**Allocation Summary**

**Dept:13 637 Data Processing**

Department	Computer Services	Audit Software	Total
57 232 Animal Shelter Donations	\$0	\$1	\$1
58 233 Barry Comm Resource Net	0	0	0
59 234 Bldg Strong Families UW	0	0	0
61 236 Remonumentation Fund	0	2	2
62 238 Gypsy Moth	0	0	0
65 248 Building Rehab Fund	0	4	4
66 250 Park & Rec Fund	0	0	0
70 256 ROD Automation	0	1	1
72 259 Local Corr Officer	0	0	0
73 260 Victims Services	0	0	0
77 267 Crime Victim Rights	0	1	1
78 269 Law Library	0	0	0
79 275 Comm on Aging	0	27	27
81 277 Middleville Police Serv	0	5	5
83 281 Swift & Sure Sanctions	0	2	2
84 282 56B Sobriety Court	0	1	1
85 283 Comm Corrections	0	1	1
87 285 Adult Drug Court	4,785	2	4,788
88 286 Juvenile Drug Court	1,595	2	1,597
89 287 Mich Justice Training	0	0	0
90 290 Social Welfare	0	0	0
93 292 Child Care Fund	0	15	15
96 297 Diverted Felons	0	1	1
106 368 Thornapple Manor	0	23	23
127 588 Transit Fund	0	24	24
128 595 Commissary	0	2	2
129 660 Telephone	0	1	1
130 661 Vehicle Fund	0	4	4
131 676 Worker's Comp Fund	0	3	3
132 677 Health Ins. Fund	0	36	36
133 678 Disability Fund	0	1	1
134 680 Fringe Benefit Fund	0	1	1
135 681 Life Ins. Fund	0	0	0
136 682 Retirement Fund	0	32	32
137 683 Dental/Optical	0	1	1
138 684 Unemployment	0	0	0
147 Mental Health	0	3	3
<b>Total</b>	<b>\$136,654</b>	<b>\$475</b>	<b>\$137,129</b>

## **Section 6      Internal Service Fund Reconciliation**

**BARRY COUNTY, MICHIGAN**  
**INTERNAL SERVICE FUNDS**  
**Year Ending December 31, 2014**

	Data Processing	Telephone	Vehicle	Workers' Compensation	Health Insurance	Disability	Fringe Benefits	Life Insurance	Retirement	Dental and Optical	Unemployment	Total
<b>Operating revenue</b>												
Charges for Service	\$ -	\$ 32,186	\$ -	\$ 130,301	\$ 1,908,362	\$ 97,447	\$ 136,044	\$ 17,093	\$ 1,355,817	\$ 57,318	\$ 66,625	\$ 3,801,193
Other Revenue	-	-	10,844	74,072	-	-	-	-	-	-	-	84,916
<b>Total Operating Revenue</b>	<b>-</b>	<b>32,186</b>	<b>10,844</b>	<b>204,373</b>	<b>1,908,362</b>	<b>97,447</b>	<b>136,044</b>	<b>17,093</b>	<b>1,355,817</b>	<b>57,318</b>	<b>66,625</b>	<b>3,886,109</b>
<b>Operating expenses</b>												
Operations	53,972	42,776	80,962	168,972	2,120,675	77,518	59,083	18,951	1,887,076	52,571	15,036	4,577,592
Depreciation	47,920	-	140,629	-	-	-	-	-	-	-	-	188,549
Other expenses	839	-	-	-	-	-	-	-	-	-	-	839
<b>Total operating expenses</b>	<b>102,731</b>	<b>42,776</b>	<b>221,591</b>	<b>168,972</b>	<b>2,120,675</b>	<b>77,518</b>	<b>59,083</b>	<b>18,951</b>	<b>1,887,076</b>	<b>52,571</b>	<b>15,036</b>	<b>4,766,980</b>
Operating income (loss)	(102,731)	(10,590)	(210,747)	35,401	(212,313)	19,929	76,961	(1,858)	(531,259)	4,747	51,589	(880,871)
<b>Non-operating revenue</b>												
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Interest revenue	-	-	-	-	-	-	70,046	-	-	-	-	70,046
Loss on sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total nonoperating revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70,046</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70,046</b>
Income (loss) before transfers	(102,731)	(10,590)	(210,747)	35,401	(212,313)	19,929	147,007	(1,858)	(531,259)	4,747	51,589	(810,825)
<b>Transfers</b>												
Transfers in	310,008	-	310,007	-	-	-	-	-	500,000	-	-	1,120,015
Transfers out	(16,915)	-	-	-	-	-	-	-	-	-	-	(16,915)
<b>Total Transfers</b>	<b>293,093</b>	<b>-</b>	<b>310,007</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>1,103,100</b>
Change in net assets	190,362	(10,590)	99,260	35,401	(212,313)	19,929	147,007	(1,858)	(31,259)	4,747	51,589	292,275
Net assets, beginning of year	1,363,732	57,984	1,312,857	9,057	387,758	102,270	860,718	2,671	210,595	113,650	45,419	4,466,711
<b>Net assets, end of year</b>	<b>\$ 1,554,094</b>	<b>\$ 47,394</b>	<b>\$ 1,412,117</b>	<b>\$ 44,458</b>	<b>\$ 175,445</b>	<b>\$ 122,199</b>	<b>\$ 1,007,725</b>	<b>\$ 813</b>	<b>\$ 179,336</b>	<b>\$ 118,397</b>	<b>\$ 97,008</b>	<b>\$ 4,758,986</b>
Prior year cumulative adjustments	1,363,732	57,984	1,393,349	9,057	387,758	102,270	860,718	2,671	210,595	113,650	45,419	4,547,203
Current Year Adjustment	(310,008)	-	(310,007)	-	-	-	-	-	(500,000)	-	-	(1,120,015)
Total Adjustments	1,053,724	57,984	1,083,342	9,057	387,758	102,270	860,718	2,671	(289,405)	113,650	45,419	3,427,188
Federal 2 CFR, Part 200 Adjusted R.E.	2,607,818	105,378	2,495,459	53,515	563,203	224,469	1,868,443	3,484	(110,069)	232,047	142,427	8,186,174
Sixty days operating expenses	9,135	7,129	13,494	28,162	353,446	12,920	9,847	3,159	314,513	8,762	2,506	763,072
Excess reserves	2,598,683	98,249	N/A	25,353	209,757	211,549	1,858,596	326	(424,582)	223,285	139,921	7,423,102
Excess months of WCR	N/A	13.78		0.90	0.59	16.37	188.74	0.10	(1.35)	25.48	55.83	

## COUNTY OF BARRY, MICHIGAN

### Combining Statement of Net Position

Internal Service Funds

December 31, 2014

	Data Processing	Telephone	Vehicle
<b>Assets</b>			
Current assets:			
Cash and cash equivalents	\$ 1,356,141	\$ 47,394	\$ 1,008,818
Investments	-	-	-
Accounts receivable	-	-	-
Total current assets	<u>1,356,141</u>	<u>47,394</u>	<u>1,008,818</u>
Noncurrent assets:			
Capital assets being depreciated, net	<u>200,158</u>	<u>-</u>	<u>483,791</u>
<b>Total assets</b>	<u>1,556,299</u>	<u>47,394</u>	<u>1,492,609</u>
<b>Liabilities</b>			
Accounts payable	2,205	-	-
Accrued liabilities	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total liabilities (all current)</b>	<u>2,205</u>	<u>-</u>	<u>-</u>
<b>Net position</b>			
Investment in capital assets	200,158	-	483,791
Unrestricted	<u>1,353,936</u>	<u>47,394</u>	<u>1,008,818</u>
<b>Total net position</b>	<u>\$ 1,554,094</u>	<u>\$ 47,394</u>	<u>\$ 1,492,609</u>





Workers' Compensation	Health Insurance	Disability	Fringe Benefits	Life Insurance	Retirement
\$ 211,582	\$ 175,445	\$ 124,638	\$ 421,846	\$ 813	\$ 295,959
-	-	-	586,856	-	-
72,876	-	-	-	-	-
<u>284,458</u>	<u>175,445</u>	<u>124,638</u>	<u>1,008,702</u>	<u>813</u>	<u>295,959</u>
-	-	-	-	-	-
<u>284,458</u>	<u>175,445</u>	<u>124,638</u>	<u>1,008,702</u>	<u>813</u>	<u>295,959</u>
-	-	-	-	-	116,623
240,000	-	2,439	977	-	-
<u>240,000</u>	<u>-</u>	<u>2,439</u>	<u>977</u>	<u>-</u>	<u>116,623</u>
-	-	-	-	-	-
44,458	175,445	122,199	1,007,725	813	179,336
<u>\$ 44,458</u>	<u>\$ 175,445</u>	<u>\$ 122,199</u>	<u>\$ 1,007,725</u>	<u>\$ 813</u>	<u>\$ 179,336</u>

continued...

## COUNTY OF BARRY, MICHIGAN

### Combining Statement of Net Position

Internal Service Funds

December 31, 2014

	Dental and Optical	Unemployment	Total
<b>Assets</b>			
Current assets:			
Cash and cash equivalents	\$ 118,397	\$ 112,043	\$ 3,873,076
Investments	-	-	586,856
Accounts receivable	-	-	72,876
Total current assets	118,397	112,043	4,532,808
Noncurrent assets:			
Capital assets being depreciated, net	-	-	683,949
<b>Total assets</b>	118,397	112,043	5,216,757
<b>Liabilities</b>			
Accounts payable	-	15,035	133,863
Accrued liabilities	-	-	243,416
<b>Total liabilities (all current)</b>	-	15,035	377,279
<b>Net position</b>			
Investment in capital assets	-	-	683,949
Unrestricted	118,397	97,008	4,155,529
<b>Total net position</b>	\$ 118,397	\$ 97,008	\$ 4,839,478

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## COUNTY OF BARRY, MICHIGAN

### Combining Statement of Revenues, Expenses

and Changes in Fund Net Position

Internal Service Funds

For the Year Ended December 31, 2014

	Data Processing	Telephone	Vehicle
<b>Operating revenues</b>			
Charges for services	\$ -	\$ 32,186	\$ -
Other revenues	-	-	10,844
<b>Total operating revenues</b>	-	32,186	10,844
<b>Operating expenses</b>			
Operations	53,972	42,776	80,962
Depreciation	47,920	-	140,629
Other expenses	839	-	-
<b>Total operating expenses</b>	102,731	42,776	221,591
<b>Operating income (loss)</b>	(102,731)	(10,590)	(210,747)
<b>Nonoperating revenues</b>			
Interest revenue	-	-	-
<b>Income (loss) before transfers</b>	(102,731)	(10,590)	(210,747)
<b>Transfers</b>			
Transfers in	310,008	-	310,007
Transfers out	(16,915)	-	-
<b>Total transfers</b>	293,093	-	310,007
<b>Change in net position</b>	190,362	(10,590)	99,260
<b>Net position, beginning of year</b>	1,363,732	57,984	1,393,349
<b>Net position, end of year</b>	\$ 1,554,094	\$ 47,394	\$ 1,492,609



Workers' Compensation	Health Insurance	Disability	Fringe Benefits	Life Insurance	Retirement
\$ 130,301 74,072	\$ 1,908,362 -	\$ 97,447 -	\$ 136,044 -	\$ 17,093 -	\$ 1,355,817 -
204,373	1,908,362	97,447	136,044	17,093	1,355,817
168,972	2,120,675	77,518	59,083	18,951	1,887,076
-	-	-	-	-	-
-	-	-	-	-	-
168,972	2,120,675	77,518	59,083	18,951	1,887,076
35,401	(212,313)	19,929	76,961	(1,858)	(531,259)
-	-	-	70,046	-	-
35,401	(212,313)	19,929	147,007	(1,858)	(531,259)
-	-	-	-	-	500,000
-	-	-	-	-	-
-	-	-	-	-	500,000
35,401	(212,313)	19,929	147,007	(1,858)	(31,259)
9,057	387,758	102,270	860,718	2,671	210,595
\$ 44,458	\$ 175,445	\$ 122,199	\$ 1,007,725	\$ 813	\$ 179,336

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## COUNTY OF BARRY, MICHIGAN

### Combining Statement of Revenues, Expenses

and Changes in Fund Net Position

Internal Service Funds

For the Year Ended December 31, 2014

	Dental and Optical	Unemployment	Total
<b>Operating revenues</b>			
Charges for services	\$ 57,318	\$ 66,625	\$ 3,801,193
Other revenues	-	-	84,916
<b>Total operating revenues</b>	<u>57,318</u>	<u>66,625</u>	<u>3,886,109</u>
<b>Operating expenses</b>			
Operations	52,571	15,036	4,577,592
Depreciation	-	-	188,549
Other expenses	-	-	839
<b>Total operating expenses</b>	<u>52,571</u>	<u>15,036</u>	<u>4,766,980</u>
Operating income (loss)	4,747	51,589	(880,871)
<b>Nonoperating revenues</b>			
Interest revenue	-	-	70,046
Income (loss) before transfers	<u>4,747</u>	<u>51,589</u>	<u>(810,825)</u>
<b>Transfers</b>			
Transfers in	-	-	1,120,015
Transfers out	-	-	(16,915)
<b>Total transfers</b>	<u>-</u>	<u>-</u>	<u>1,103,100</u>
Change in net position	4,747	51,589	292,275
Net position, beginning of year	<u>113,650</u>	<u>45,419</u>	<u>4,547,203</u>
Net position, end of year	<u>\$ 118,397</u>	<u>\$ 97,008</u>	<u>\$ 4,839,478</u>

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## COUNTY OF BARRY, MICHIGAN

### Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2014

	Data Processing	Telephone	Vehicle
<b>Cash flows from operating activities</b>			
Cash received from interfund services	\$ -	\$ 32,186	\$ 10,844
Cash payments to suppliers for goods and services	(58,036)	(42,901)	(100,707)
Cash payments to employees for services	-	-	-
<b>Net cash provided by (used in) operating activities</b>	<b>(58,036)</b>	<b>(10,715)</b>	<b>(89,863)</b>
<b>Cash flows from non-capital financing activities</b>			
Transfers in	310,008	-	310,007
Transfers out	(16,915)	-	-
<b>Net cash flows from non-capital financing activities</b>	<b>293,093</b>	<b>-</b>	<b>310,007</b>
<b>Cash flows from capital and related financing activities</b>			
Purchase of capital assets	(61,705)	-	(174,210)
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>173,352</b>	<b>(10,715)</b>	<b>45,934</b>
Cash and cash equivalents, beginning of year	1,182,789	58,109	962,884
<b>Cash and cash equivalents, end of year</b>	<b>\$ 1,356,141</b>	<b>\$ 47,394</b>	<b>\$ 1,008,818</b>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities</b>			
Operating income (loss)	\$ (102,731)	\$ (10,590)	\$ (210,747)
Adjustments to reconcile operating income (loss) to net cash (used in) provided by operating activities:			
Depreciation expense	47,920	-	140,629
(Increase) decrease in:			
Accounts receivable	-	-	-
Accounts payable	(3,225)	(125)	(19,745)
Accrued liabilities	-	-	-
<b>Net cash provided by (used in) operating activities</b>	<b>\$ (58,036)</b>	<b>\$ (10,715)</b>	<b>\$ (89,863)</b>





Workers' Compensation	Health Insurance	Disability	Fringe Benefits	Life Insurance	Retirement
\$ 204,373	\$ 1,908,362	\$ 97,447	\$ 136,044	\$ 17,093	\$ 1,355,817
-	-	-	-	-	-
(194,556)	(2,120,675)	(79,409)	(58,106)	(18,951)	(1,885,360)
9,817	(212,313)	18,038	77,938	(1,858)	(529,543)
-	-	-	-	-	500,000
-	-	-	-	-	-
-	-	-	-	-	500,000
-	-	-	-	-	-
9,817	(212,313)	18,038	77,938	(1,858)	(29,543)
201,765	387,758	106,600	343,908	2,671	325,502
\$ 211,582	\$ 175,445	\$ 124,638	\$ 421,846	\$ 813	\$ 295,959
\$ 35,401	\$ (212,313)	\$ 19,929	\$ 76,961	\$ (1,858)	\$ (531,259)
-	-	-	-	-	-
(72,876)	-	-	-	-	-
(850)	-	-	-	-	1,716
48,142	-	(1,891)	977	-	-
\$ 9,817	\$ (212,313)	\$ 18,038	\$ 77,938	\$ (1,858)	\$ (529,543)

continued...

## COUNTY OF BARRY, MICHIGAN

### Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2014

	Dental and Optical	Unemployment	Total
<b>Cash flows from operating activities</b>			
Cash received from interfund services	\$ 57,318	\$ 66,625	\$ 3,886,109
Cash payments to suppliers for goods and services	-	-	(201,644)
Cash payments to employees for services	(52,571)	(10,742)	(4,420,370)
<b>Net cash provided by (used in) operating activities</b>	<b>4,747</b>	<b>55,883</b>	<b>(735,905)</b>
<b>Cash flows from non-capital financing activities</b>			
Transfers in	-	-	1,120,015
Transfers out	-	-	(16,915)
<b>Net cash flows from non-capital financing activities</b>	<b>-</b>	<b>-</b>	<b>1,103,100</b>
<b>Cash flows from capital and related financing activities</b>			
Purchase of capital assets	-	-	(235,915)
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>4,747</b>	<b>55,883</b>	<b>131,280</b>
Cash and cash equivalents, beginning of year	113,650	56,160	3,741,796
<b>Cash and cash equivalents, end of year</b>	<b>\$ 118,397</b>	<b>\$ 112,043</b>	<b>\$ 3,873,076</b>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities</b>			
Operating income (loss)	\$ 4,747	\$ 51,589	\$ (880,871)
Adjustments to reconcile operating income (loss) to net cash (used in) provided by operating activities:			
Depreciation expense	-	-	188,549
(Increase) decrease in:			
Accounts receivable	-	-	(72,876)
Accounts payable	-	4,294	(17,935)
Accrued liabilities	-	-	47,228
<b>Net cash provided by (used in) operating activities</b>	<b>\$ 4,747</b>	<b>\$ 55,883</b>	<b>\$ (735,905)</b>

concluded

## COUNTY OF BARRY, MICHIGAN

### Combining Statement of Fiduciary Assets and Liabilities

Agency Funds

December 31, 2014

	Trust and Agency	Library	Inmate Trust	Total
<b>Assets</b>				
Cash and cash equivalents	\$ 403,626	\$ -	\$ 2,431	\$ 406,057
Investments	-	63,697	-	63,697
<b>Total assets</b>	<b>\$ 403,626</b>	<b>\$ 63,697</b>	<b>\$ 2,431</b>	<b>\$ 469,754</b>
<b>Liabilities</b>				
Accounts payable	\$ 210,726	\$ -	\$ 2,431	\$ 213,157
Due to other governments	141,456	-	-	141,456
Undistributed receipts	51,444	63,697	-	115,141
<b>Total liabilities</b>	<b>\$ 403,626</b>	<b>\$ 63,697</b>	<b>\$ 2,431</b>	<b>\$ 469,754</b>