

BARRY COUNTY, MICHIGAN
COUNTY-WIDE COST ALLOCATION PLAN

Certification by the Responsible County Official

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

1.) All costs included in this proposal for the year ended December 31, 2010 to establish cost allocations or billings for the fiscal year beginning January 1, 2012, are allowable in accordance with the requirements of 2 CFR Part 225 (OMB Circular A-87), "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

2.) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards 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.

I declare that the foregoing is true and correct.

Signature:

Barry County, Michigan

Name of Official:

Michael C. Brown

Title:

County Administrator

Date:

9-27-11

INTRODUCTION

The cost allocation plan for indirect services provided by central service departments is based on actual expenditures for the fiscal year ended 2010. The plan was prepared by MAXIMUS, Inc.

METHODOLOGY

The plan was prepared in accordance with the policies and procedures contained in OMB Circular A-87. A consistent approach has been followed in the treatment of direct or indirect costs; in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditure information was obtained from the financial statements for the fiscal year identified in the Cost Allocation Plan. Statistics used to allocate costs were taken from data by performing one hundred percent counts or, in some cases, conducting a representative sample period count.

A double step-down allocation procedure was used to distribute costs among central services and to other departments that receive benefits. The double step-down procedure initially requires a sequential ordering of departments. Department indirect cost allocations are then made in the order selected to all benefiting departments, including cross allocation to other central service departments. To insure that the cross-benefit of services among central service departments is fully recognized, a second step-down allocation for each central service department is made. Costs allocated for each central service department consist of the following:

First Allocation - the actual operating expenditures for the department, exclusive of unallowable items (i.e., capital expenditures, interest expense and general government costs as determined by OMB Circular A-87), plus all allocated costs for other central service departments which have been identified up to this point.

Second Allocation - costs from other central services made subsequent to that department's first allocation.

With respect to the double step-down methodology, two important points should be noted:

- (1) the initial sequencing of departments was made in consideration of the ordering which maximizes the benefits of services, and
- (2) after the second allocation of each central service department, that department was "closed" and could not receive any additional allocation from other central services.

To ease comprehension and avoid unnecessary bulk in the plan, the first and second allocations are shown on the same schedule within the plan.

FORMAT

A table of contents is included at the beginning of the plan. The allocation of costs has been accomplished in the same order as shown in the table of contents. The table of contents also permits the ready identification of the following summary data and sections of the plan:

Summary Data - five summary schedules are provided at the beginning of the plan.

- (1) **Allocated Costs by Department (Schedule A)** - provides the costs allocated from each central service department to each operating department. The central service departments are listed on the left side of the page and the operating departments detailed in the plan are listed across the top with a total at the bottom of the page.
- (2) **Fixed Costs Proposed (Schedule B)** - this schedule computes the difference between the actual (final) costs compiled within this plan to the indirect cost amount used (fixed) during the fiscal period under review. The difference between the final costs and fixed cost is called the roll-forward adjustment. Depending on many factors a positive or negative number would be added to the final costs to compute a proposed cost, plus or minus adjustments, for the next fiscal period.
- (3) **Summary of Allocated Costs (Schedule C)** - summarizes the costs allocated from each central service department. The central service departments are listed along the left side of the page separated by spaces between the grantee departments.
- (4) **Detail of Allocated Costs (Schedule D)** - details the costs allocated from each central service department. The central service departments are listed across the top and the departments that received allocations are listed on the left side of the page.
- (5) **Summary of Allocation Basis (Schedule E)** - provides the basis used to allocate the costs for each function of every central service department.

Sections - sections for each central service department are presented in the following format:

- (1) **Nature and Extent of Services** - a narrative description of the central service and each function that was identified. Also described are the allocation basis used for each function and any other relevant information on expenditures.
- (2) **Costs to be Allocated** - presents the total costs to be allocated based on actual expenditures from the financial statements. Allocated additions represent costs allocated to a central service from other central service departments.
- (3) **Costs to be Allocated by Function** - costs for each department are split into different functions to the extent deemed necessary to insure the application of allocation basis which most closely correlate with the benefits derived to receiving departments. Total costs allocated are the same as reflected on the previous schedule. Functions of the department are listed across the top of the page and a detailed schedule is provided on each function.
- (4) **Detail Allocation** - detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are reallocated to all other departmental functions based on functional costs.
- (5) **Departmental Cost Allocation Summary** - the last schedule in each department provides a summary of the costs allocated by function. The departments that received allocations are listed on the left side of the page and the central service functions are listed across the top.

Based On The Year Ended December 31, 2010

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Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Allocated Costs By Department

Detail

Central Service Departments	Bd of Comm	Trial Court	F.O.C.	Jury Board	Probate Court	Adult Probation	Elections
Building Use Charge	2,310	31,300	59,121	0	20,690	10,340	0
Equipment Use Charge	4,269	0	0	0	14,484	0	0
Administrator	3,329	18,058	12,869	173	12,495	377	1,368
Insurance	13,723	50,849	37,728	20	27,443	68	609
Land Information Serv	12,998	0	0	0	0	0	0
Data Processing	15,020	3,043	0	0	0	0	0
Legal Counsel	0	1,578	1,710	0	526	0	0
Clerk	2,105	9,709	8,076	119	7,720	235	601
Treasurer	619	4,807	2,212	41	9,460	212	478
Courthouse & Grounds	9,609	115,828	62,915	0	70,874	35,424	0
Health Building	0	0	0	0	0	0	0
Miscellaneous	394	3,824	3,975	48	4,832	1,349	218
Property Insurance	372	4,556	2,001	0	2,826	1,411	0
Total Allocated	64,748	243,552	190,607	401	171,350	49,416	3,274
Roll Forward	0	0	20,929	0	0	0	0
Cost With Roll Forward	64,748	243,552	211,536	401	171,350	49,416	3,274
Adjustments	0	0	0	0	0	0	0
Proposed Costs	64,748	243,552	211,536	401	171,350	49,416	3,274

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Allocated Costs By Department

Detail

Central Service Departments	Equalization	Prosecutor	Prosecutor DP	Extradition	Reg of Deeds	Coop Extension	Coop Ext Grants
Building Use Charge	1,820	8,060	0	0	2,168	8,583	0
Equipment Use Charge	0	0	853	0	0	0	0
Administrator	4,326	10,130	0	43	3,589	3,797	93
Insurance	6,593	20,630	0	16	6,724	5,775	0
Land Information Serv	6,499	0	22,745	0	9,749	0	0
Data Processing	3,906	0	15,683	0	5,859	0	0
Legal Counsel	263	921	0	0	263	263	0
Clerk	2,897	6,397	0	21	2,405	2,415	71
Treasurer	513	1,203	0	29	5,539	867	147
Courthouse & Grounds	7,569	27,612	0	0	9,015	29,404	0
Health Building	0	0	0	0	0	0	0
Miscellaneous	1,014	11,234	0	8	2,284	4,699	44
Property Insurance	293	1,101	0	0	348	1,171	0
Total Allocated	35,693	87,288	39,281	117	47,943	56,974	355
Roll Forward	0	18,594	6,943	0	0	0	0
Cost With Roll Forward	35,693	105,882	46,224	117	47,943	56,974	355
Adjustments	0	0	0	0	0	0	0
Proposed Costs	35,693	105,882	46,224	117	47,943	56,974	355

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Allocated Costs By Department

Detail

Central Service Departments	Drain Comm	Soil Conservat.	Sheriff	Seatbelt Enforc.	OHSP Enforcement	Marine	Road Patrol
Building Use Charge	1,558	0	29,976	0	0	0	0
Equipment Use Charge	0	0	3,253	0	0	0	0
Administrator	3,229	162	29,168	648	70	2,526	2,682
Insurance	4,509	156	103,527	306	0	3,002	5,629
Land Information Serv	3,250	0	22,746	0	0	0	0
Data Processing	1,953	0	15,667	0	0	0	0
Legal Counsel	132	0	2,759	0	0	0	132
Clerk	2,197	4	17,515	445	53	1,656	1,832
Treasurer	248	6	5,963	59	0	336	230
Courthouse & Grounds	6,477	0	0	0	0	0	0
Health Building	0	0	0	0	0	0	0
Miscellaneous	1,298	2	6,662	159	20	426	525
Property Insurance	250	0	3,957	0	0	0	0
Total Allocated	25,101	330	241,193	1,617	143	7,946	11,030
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	25,101	330	241,193	1,617	143	7,946	11,030
Adjustments	0	0	0	0	0	0	0
Proposed Costs	25,101	330	241,193	1,617	143	7,946	11,030

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Allocated Costs By Department

Detail

Central Service Departments	Jail	Planning	Emergency Serv	Animal Control	Public Works	Health Dept	Medical Exam
Building Use Charge	6,328	1,700	410	0	0	32,281	0
Equipment Use Charge	0	0	0	0	0	0	0
Administrator	23,026	4,183	2,767	5,191	98	3,059	1,564
Insurance	71,821	7,240	4,842	12,873	1	3,030	705
Land Information Serv	22,746	6,499	0	6,499	0	0	0
Data Processing	13,669	3,906	0	3,906	0	0	0
Legal Counsel	2,498	395	0	792	0	0	0
Clerk	12,927	2,811	1,910	3,406	75	25	654
Treasurer	5,302	590	525	2,472	0	36	902
Courthouse & Grounds	0	7,070	1,708	0	0	0	0
Health Building	0	0	0	0	0	122,072	0
Miscellaneous	2,111	1,044	567	1,230	29	9	254
Property Insurance	835	273	66	684	0	4,452	0
Total Allocated	161,263	35,711	12,795	37,053	203	164,964	4,079
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	161,263	35,711	12,795	37,053	203	164,964	4,079
Adjustments	0	0	0	0	0	0	0
Proposed Costs	161,263	35,711	12,795	37,053	203	164,964	4,079

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Allocated Costs By Department

Detail

Central Service Departments	Veterans Burial	Veterans Counsel	Soldiers & Sail	Road Comm	Central Dispatch	Charlton Park	Mental Health
Building Use Charge	0	438	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Administrator	508	1,844	673	494	18,695	11,377	0
Insurance	137	269	210	0	37,862	16,456	0
Land Information Serv	0	0	0	0	0	0	0
Data Processing	0	0	0	0	0	0	0
Legal Counsel	0	0	0	0	1,315	0	0
Clerk	286	1,331	352	377	10,549	6,676	0
Treasurer	313	153	496	979	3,551	5,514	0
Courthouse & Grounds	0	4,161	0	0	0	0	0
Health Building	0	0	0	0	0	0	0
Miscellaneous	109	431	137	310	1,700	2,044	0
Property Insurance	0	110	0	0	2,956	7,219	1,231
Total Allocated	1,353	8,737	1,868	2,160	76,628	49,286	1,231
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,353	8,737	1,868	2,160	76,628	49,286	1,231
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,353	8,737	1,868	2,160	76,628	49,286	1,231

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Allocated Costs By Department

Detail

Central Service Departments	P.W. Solid Waste	Bldg Strong Fam.	C Snip Donation	A.S. Donation	Resource Network	Healthy Start	Abstract
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Administrator	767	314	156	376	42	182	71
Insurance	402	151	15	133	8	57	12
Land Information Serv	0	0	0	0	0	0	0
Data Processing	0	0	0	0	0	0	0
Legal Counsel	0	0	0	0	0	0	0
Clerk	277	124	108	186	25	95	46
Treasurer	442	194	307	595	160	106	124
Courthouse & Grounds	0	0	0	0	0	0	0
Health Building	0	0	0	0	0	0	0
Miscellaneous	125	70	86	188	44	45	42
Property Insurance	0	0	0	0	0	0	0
Total Allocated	2,013	853	672	1,478	279	485	295
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,013	853	672	1,478	279	485	295
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,013	853	672	1,478	279	485	295

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Allocated Costs By Department

Detail

Central Service Departments	Remonumentation	Gypsy Moth	Park & Rec Fund	Co. Agriculture	Land Use Plan	E.D.C.	ROD Automation
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Administrator	1,249	6	219	55	26	27	565
Insurance	1,279	0	13	7	11	0	376
Land Information Serv	0	0	0	0	0	0	0
Data Processing	0	0	0	0	0	0	0
Legal Counsel	0	0	1,514	0	0	0	0
Clerk	691	4	157	37	12	21	145
Treasurer	207	537	171	18	23	36	1,627
Courthouse & Grounds	0	0	0	0	0	0	0
Health Building	0	0	0	0	0	0	0
Miscellaneous	235	148	64	14	6	11	450
Property Insurance	0	0	0	0	0	0	0
Total Allocated	3,661	695	2,138	131	78	95	3,163
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	3,661	695	2,138	131	78	95	3,163
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,661	695	2,138	131	78	95	3,163

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Allocated Costs By Department

Detail

Central Service Departments	Local Correction	Victim Services	School Liaison	Drug Enforcement	Special Invest.	Crime Victims Wk	Law Library
Building Use Charge	0	0	0	0	0	0	1,889
Equipment Use Charge	0	0	0	0	0	0	0
Administrator	112	135	2,921	163	35	1,820	269
Insurance	31	88	2,935	125	43	1,645	101
Land Information Serv	0	0	0	0	0	0	0
Data Processing	0	0	0	0	0	0	0
Legal Counsel	0	0	263	0	0	0	0
Clerk	62	83	2,005	29	16	1,302	129
Treasurer	153	236	59	36	94	29	207
Courthouse & Grounds	0	0	0	0	0	0	7,220
Health Building	0	0	0	0	0	0	0
Miscellaneous	42	67	492	16	26	394	58
Property Insurance	0	0	0	0	0	0	283
Total Allocated	400	609	8,675	369	214	5,190	10,156
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	400	609	8,675	369	214	5,190	10,156
Adjustments	0	0	0	0	0	0	0
Proposed Costs	400	609	8,675	369	214	5,190	10,156

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Allocated Costs By Department

Detail

Central Service Departments	Substance Abuse	Comm on Aging	C.D.B.G. Housing	Middleville Polc	MSHDA Home Prog.	Job Skills	Comm. Correction
Building Use Charge	0	0	0	0	0	0	1,050
Equipment Use Charge	0	0	0	0	0	0	0
Administrator	0	20,680	1,686	4,211	551	218	2,663
Insurance	0	31,060	1,400	14,796	458	23	2,610
Land Information Serv	0	0	0	0	0	0	0
Data Processing	0	0	0	0	0	0	0
Legal Counsel	0	0	0	395	0	0	263
Clerk	0	12,200	219	2,770	71	161	1,866
Treasurer	12	10,180	649	201	189	36	147
Courthouse & Grounds	0	0	0	0	0	0	6,714
Health Building	0	0	0	0	0	0	0
Miscellaneous	3	3,281	179	503	53	58	534
Property Insurance	0	2,873	0	0	0	0	203
Total Allocated	15	80,274	4,133	22,876	1,322	496	16,050
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	15	80,274	4,133	22,876	1,322	496	16,050
Adjustments	0	0	0	0	0	0	0
Proposed Costs	15	80,274	4,133	22,876	1,322	496	16,050

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Allocated Costs By Department

Detail

Central Service Departments	Adult Drug Court	Juvenile Drug Ct	MI Justice Trng	Social Services	CC Probate	CC Welfare	CC Wrap Around
Building Use Charge	1,361	0	0	0	2,433	0	436
Equipment Use Charge	0	0	0	0	0	0	0
Administrator	3,968	3,338	157	249	7,646	26	2,690
Insurance	5,810	3,686	37	113	12,316	4	1,042
Land Information Serv	0	0	0	0	0	0	0
Data Processing	0	0	0	0	0	0	0
Legal Counsel	132	263	0	0	263	0	197
Clerk	2,394	2,278	91	104	3,068	16	1,887
Treasurer	1,805	914	118	242	3,297	29	336
Courthouse & Grounds	8,704	0	0	0	8,334	0	1,493
Health Building	0	0	0	0	0	0	0
Miscellaneous	1,006	722	39	69	1,716	9	799
Property Insurance	262	0	0	0	332	0	60
Total Allocated	25,442	11,201	442	777	39,405	84	8,940
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	25,442	11,201	442	777	39,405	84	8,940
Adjustments	0	0	0	0	0	0	0
Proposed Costs	25,442	11,201	442	777	39,405	84	8,940

Barry County, Michigan

Cost Allocation Plan

Based On The Year Ended December 31, 2010

Detail

Allocated Costs By Department

Central Service Departments	CC Juve Just	Vet's Trust Fund	Airport	Thornapple Manor	Transit	Commissary	Telephone
Building Use Charge	1,220	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	1,832
Administrator	1,331	116	2,962	733	11,812	1,084	451
Insurance	1,983	28	501	15,696	26,301	476	273
Land Information Serv	0	0	0	0	0	0	0
Data Processing	0	0	0	0	0	0	0
Legal Counsel	65	0	0	0	0	0	0
Clerk	941	66	1,874	559	6,173	463	136
Treasurer	130	124	3,409	2,359	2,896	1,102	259
Courthouse & Grounds	4,179	0	0	0	0	0	0
Health Building	0	0	0	0	0	0	0
Miscellaneous	379	34	1,404	738	1,243	304	72
Property Insurance	166	0	0	31,186	1,414	0	0
Total Allocated	10,394	368	10,150	51,271	49,839	3,429	3,023
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	10,394	368	10,150	51,271	49,839	3,429	3,023
Adjustments	0	0	0	0	0	0	0
Proposed Costs	10,394	368	10,150	51,271	49,839	3,429	3,023

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Allocated Costs By Department

Detail

Central Service Departments	Vehicle Fund	FEMA Elevation	Non Allocated	SubTotal	Direct Billed	Unallocated	Total
Building Use Charge	0	0	4,931	230,403	0	0	230,403
Equipment Use Charge	0	0	0	24,691	0	0	24,691
Administrator	169	1,054	1,925	261,841	0	0	261,841
Insurance	0	1,006	46,170	615,974	0	0	615,974
Land Information Serv	0	0	0	113,731	0	182,141	295,872
Data Processing	0	0	2,785	85,397	0	0	85,397
Legal Counsel	0	0	12,511	29,413	0	0	29,413
Clerk	129	37	1,113	152,022	0	343,382	495,404
Treasurer	194	83	22,507	110,381	0	126,546	236,927
Courthouse & Grounds	0	0	44,207	468,517	0	0	468,517
Health Building	0	0	0	122,072	0	0	122,072
Miscellaneous	67	28	6,325	75,178	0	34,794	109,972
Property Insurance	0	0	1,975	74,866	0	0	74,866
Total Allocated	559	2,208	144,449	2,364,486	0	686,863	3,051,349
Roll Forward	0	0	0	46,466	0	0	46,466
Cost With Roll Forward	559	2,208	144,449	2,410,952	0	686,863	3,097,815
Adjustments	0	0	0	0	0	0	0
Proposed Costs	559	2,208	144,449	2,410,952	0	686,863	3,097,815

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2010	Fixed Costs Fiscal 2010	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Bd of Comm	64,748	0	0	64,748	0	64,748
Trial Court	243,552	0	0	243,552	0	243,552
F.O.C.	190,607	169,678	20,929	211,536	0	211,536
Jury Board	401	0	0	401	0	401
Probate Court	171,350	0	0	171,350	0	171,350
Adult Probation	49,416	0	0	49,416	0	49,416
Elections	3,274	0	0	3,274	0	3,274
Equalization	35,693	0	0	35,693	0	35,693
Prosecutor	87,288	68,694	18,594	105,882	0	105,882
Prosecutor DP	39,281	32,338	6,943	46,224	0	46,224
Extradition	117	0	0	117	0	117
Reg of Deeds	47,943	0	0	47,943	0	47,943
Coop Extension	56,974	0	0	56,974	0	56,974
Coop Ext Grants	355	0	0	355	0	355
Drain Comm	25,101	0	0	25,101	0	25,101
Soil Conservat.	330	0	0	330	0	330
Sheriff	241,193	0	0	241,193	0	241,193
Seatbelt Enforc.	1,617	0	0	1,617	0	1,617
OHSP Enforcement	143	0	0	143	0	143
Marine	7,946	0	0	7,946	0	7,946
Road Patrol	11,030	0	0	11,030	0	11,030
Jail	161,263	0	0	161,263	0	161,263
Planning	35,711	0	0	35,711	0	35,711
Emergency Serv	12,795	0	0	12,795	0	12,795
Animal Control	37,053	0	0	37,053	0	37,053
Public Works	203	0	0	203	0	203
Health Dept	164,964	0	0	164,964	0	164,964
Medical Exam	4,079	0	0	4,079	0	4,079
Veterans Burial	1,353	0	0	1,353	0	1,353
Veterans Counsel	8,737	0	0	8,737	0	8,737
Soldiers & Sail	1,868	0	0	1,868	0	1,868
Road Comm	2,160	0	0	2,160	0	2,160
Central Dispatch	76,628	0	0	76,628	0	76,628
Charlton Park	49,286	0	0	49,286	0	49,286

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2010	Fixed Costs Fiscal 2010	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Mental Health	1,231	0	0	1,231	0	1,231
P.W. Solid Waste	2,013	0	0	2,013	0	2,013
Bldg Strong Fam.	853	0	0	853	0	853
C Snip Donation	672	0	0	672	0	672
A.S. Donation	1,478	0	0	1,478	0	1,478
Resource Network	279	0	0	279	0	279
Healthy Start	485	0	0	485	0	485
Abstract	295	0	0	295	0	295
Remonumentation	3,661	0	0	3,661	0	3,661
Gypsy Moth	695	0	0	695	0	695
Park & Rec Fund	2,138	0	0	2,138	0	2,138
Co. Agriculture	131	0	0	131	0	131
Land Use Plan	78	0	0	78	0	78
E.D.C.	95	0	0	95	0	95
ROD Automation	3,163	0	0	3,163	0	3,163
Local Correction	400	0	0	400	0	400
Victim Services	609	0	0	609	0	609
School Liaison	8,675	0	0	8,675	0	8,675
Drug Enforcement	369	0	0	369	0	369
Special Invest.	214	0	0	214	0	214
Crime Victims Wk	5,190	0	0	5,190	0	5,190
Law Library	10,156	0	0	10,156	0	10,156
Substance Abuse	15	0	0	15	0	15
Comm on Aging	80,274	0	0	80,274	0	80,274
C.D.B.G. Housing	4,133	0	0	4,133	0	4,133
Middleville Polc	22,876	0	0	22,876	0	22,876
MSHDA Home Prog.	1,322	0	0	1,322	0	1,322
Job Skills	496	0	0	496	0	496
Comm. Correction	16,050	0	0	16,050	0	16,050
Adult Drug Court	25,442	0	0	25,442	0	25,442
Juvenile Drug Ct	11,201	0	0	11,201	0	11,201
MI Justice Trng	442	0	0	442	0	442
Social Services	777	0	0	777	0	777
CC Probate	39,405	0	0	39,405	0	39,405



Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2010	Fixed Costs Fiscal 2010	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
CC Welfare	84	0	0	84	0	84
CC Wrap Around	8,940	0	0	8,940	0	8,940
CC Juve Just	10,394	0	0	10,394	0	10,394
Vet's Trust Fund	368	0	0	368	0	368
Airport	10,150	0	0	10,150	0	10,150
Thornapple Manor	51,271	0	0	51,271	0	51,271
Transit	49,839	0	0	49,839	0	49,839
Commissary	3,429	0	0	3,429	0	3,429
Telephone	3,023	0	0	3,023	0	3,023
Vehicle Fund	559	0	0	559	0	559
FEMA Elevation	2,208	0	0	2,208	0	2,208
Non Allocated	144,449	0	0	144,449	0	144,449
SubTotal	2,364,486	270,710	46,466	2,410,952	0	2,410,952
Direct Billed	0					0
Unallocated	686,863					686,863
Total	3,051,349					3,097,815

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Use Charge	0	244,193	
Equipment Use Charge	0	62,505	
Administrator	277,294	0	
Insurance	664,643	74,243	
Land Information Serv	281,699	0	
Data Processing	101,779	(37,202)	
Legal Counsel	39,599	0	
Clerk	402,077	0	
Treasurer	219,872	0	
Courthouse & Grounds	454,116	(5,156)	
Health Building	113,076	0	
Miscellaneous	158,611	0	
Property Insurance	0	0	
Bd of Comm			64,748
Trial Court			243,552
F.O.C.			190,607
Jury Board			401
Probate Court			171,350
Adult Probation			49,416
Elections			3,274
Equalization			35,693
Prosecutor			87,288
Prosecutor DP			39,281
Extradition			117
Reg of Deeds			47,943
Coop Extension			56,974
Coop Ext Grants			355
Drain Comm			25,101
Soil Conservat.			330
Sheriff			241,193
Seatbelt Enforc.			1,617
OHSP Enforcement			143
Marine			7,946
Road Patrol			11,030
Jail			161,263
Planning			35,711

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Emergency Serv			12,795
Animal Control			37,053
Public Works			203
Health Dept			164,964
Medical Exam			4,079
Veterans Burial			1,353
Veterans Counsel			8,737
Soldiers & Sail			1,868
Road Comm			2,160
Central Dispatch			76,628
Charlton Park			49,286
Mental Health			1,231
P.W. Solid Waste			2,013
Bldg Strong Fam.			853
C Snip Donation			672
A.S. Donation			1,478
Resource Network			279
Healthy Start			485
Abstract			295
Remonumentation			3,661
Gypsy Moth			695
Park & Rec Fund			2,138
Co. Agriculture			131
Land Use Plan			78
E.D.C.			95
ROD Automation			3,163
Local Correction			400
Victim Services			609
School Liaison			8,675
Drug Enforcement			369
Special Invest.			214
Crime Victims Wk			5,190
Law Library			10,156
Substance Abuse			15
Comm on Aging			80,274
C.D.B.G. Housing			4,133

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Middleville Polc			22,876	
MSHDA Home Prog.			1,322	
Job Skills			496	
Comm. Correction			16,050	
Adult Drug Court			25,442	
Juvenile Drug Ct			11,201	
MI Justice Trng			442	
Social Services			777	
CC Probate			39,405	
CC Welfare			84	
CC Wrap Around			8,940	
CC Juve Just			10,394	
Vet's Trust Fund			368	
Airport			10,150	
Thornapple Manor			51,271	
Transit			49,839	
Commissary			3,429	
Telephone			3,023	
Vehicle Fund			559	
FEMA Elevation			2,208	
Non Allocated			144,449	
Direct Billed Total			0	
Unallocated Total			686,863	
Totals	2,712,766	338,583	3,051,349	Deviation 0

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Detail Of Allocated Costs

Department	Building Use Charge	Equipment Use Charge	Administrator	Insurance	Land Information Serv	Data Processing	Legal Counsel
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
Building Use Charge	(244,811)	0	0	0	0	0	0
Equipment Use Charge	0	(63,246)	0	0	0	0	0
Administrator	2,008	329	(327,633)	5,035	4,387	2,719	9,581
Insurance	0	0	12,509	(752,082)	0	0	0
Land Information Serv	2,140	38	4,749	7,959	(316,505)	6,613	515
Data Processing	0	15,319	21,623	704	0	(105,381)	0
Legal Counsel	0	0	426	274	0	0	(41,086)
Clerk	4,196	3,182	10,204	15,996	6,499	3,906	657
Treasurer	2,225	136	3,874	10,794	8,123	4,882	263
Courthouse & Grounds	3,839	14,881	7,358	14,402	1,624	1,864	657
Health Building	0	0	2,774	3,235	0	0	0
Miscellaneous	0	4,670	2,275	1,098	0	0	0
Property Insurance	0	0	0	76,611	0	0	0
Bd of Comm	2,310	4,269	3,329	13,723	12,998	15,020	0
Trial Court	31,300	0	18,058	50,849	0	3,043	1,578
F.O.C.	59,121	0	12,869	37,728	0	0	1,710
Jury Board	0	0	173	20	0	0	0
Probate Court	20,690	14,484	12,495	27,443	0	0	526
Adult Probation	10,340	0	377	68	0	0	0
Elections	0	0	1,368	609	0	0	0
Equalization	1,820	0	4,326	6,593	6,499	3,906	263
Prosecutor	8,060	0	10,130	20,630	0	0	921
Prosecutor DP	0	853	0	0	22,745	15,683	0
Extradition	0	0	43	16	0	0	0
Reg of Deeds	2,168	0	3,589	6,724	9,749	5,859	263
Coop Extension	8,583	0	3,797	5,775	0	0	263
Coop Ext Grants	0	0	93	0	0	0	0
Drain Comm	1,558	0	3,229	4,509	3,250	1,953	132
Soil Conservat.	0	0	162	156	0	0	0
Sheriff	29,976	3,253	29,168	103,527	22,746	15,667	2,759
Seatbelt Enforc.	0	0	648	306	0	0	0
OHSP Enforcement	0	0	70	0	0	0	0
Marine	0	0	2,526	3,002	0	0	0
Road Patrol	0	0	2,682	5,629	0	0	132
Jail	6,328	0	23,026	71,821	22,746	13,669	2,498

All Monetary Values Are \$ Dollars

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Schedule D.001

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Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Detail Of Allocated Costs

Department	Building Use Charge 1.5	Equipment Use Charge 2.5	Administrator 3.5	Insurance 4.5	Land Information Serv 5.5	Data Processing 6.5	Legal Counsel 7.5
Planning	1,700	0	4,183	7,240	6,499	3,906	395
Emergency Serv	410	0	2,767	4,842	0	0	0
Animal Control	0	0	5,191	12,873	6,499	3,906	792
Public Works	0	0	98	1	0	0	0
Health Dept	32,281	0	3,059	3,030	0	0	0
Medical Exam	0	0	1,564	705	0	0	0
Veterans Burial	0	0	508	137	0	0	0
Veterans Counsel	438	0	1,844	269	0	0	0
Soldiers & Sail	0	0	673	210	0	0	0
Road Comm	0	0	494	0	0	0	0
Central Dispatch	0	0	18,695	37,862	0	0	1,315
Charlton Park	0	0	11,377	16,456	0	0	0
Mental Health	0	0	0	0	0	0	0
P.W. Solid Waste	0	0	767	402	0	0	0
Bldg Strong Fam.	0	0	314	151	0	0	0
C Snip Donation	0	0	156	15	0	0	0
A.S. Donation	0	0	376	133	0	0	0
Resource Network	0	0	42	8	0	0	0
Healthy Start	0	0	182	57	0	0	0
Abstract	0	0	71	12	0	0	0
Remonumentation	0	0	1,249	1,279	0	0	0
Gypsy Moth	0	0	6	0	0	0	0
Park & Rec Fund	0	0	219	13	0	0	1,514
Co. Agriculture	0	0	55	7	0	0	0
Land Use Plan	0	0	26	11	0	0	0
E.D.C.	0	0	27	0	0	0	0
ROD Automation	0	0	565	376	0	0	0
Local Correction	0	0	112	31	0	0	0
Victim Services	0	0	135	88	0	0	0
School Liaison	0	0	2,921	2,935	0	0	263
Drug Enforcement	0	0	163	125	0	0	0
Special Invest.	0	0	35	43	0	0	0
Crime Victims Wk	0	0	1,820	1,645	0	0	0
Law Library	1,889	0	269	101	0	0	0
Substance Abuse	0	0	0	0	0	0	0

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Detail Of Allocated Costs

Department	Building Use Charge	Equipment Use Charge	Administrator	Insurance	Land Information Serv	Data Processing	Legal Counsel
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
Comm on Aging	0	0	20,680	31,060	0	0	0
C.D.B.G. Housing	0	0	1,686	1,400	0	0	0
Middleville Polc	0	0	4,211	14,796	0	0	395
MSHDA Home Prog.	0	0	551	458	0	0	0
Job Skills	0	0	218	23	0	0	0
Comm. Correction	1,050	0	2,663	2,610	0	0	263
Adult Drug Court	1,361	0	3,968	5,810	0	0	132
Juvenile Drug Ct	0	0	3,338	3,686	0	0	263
MI Justice Trng	0	0	157	37	0	0	0
Social Services	0	0	249	113	0	0	0
CC Probate	2,433	0	7,646	12,316	0	0	263
CC Welfare	0	0	26	4	0	0	0
CC Wrap Around	436	0	2,690	1,042	0	0	197
CC Juve Just	1,220	0	1,331	1,983	0	0	65
Vet's Trust Fund	0	0	116	28	0	0	0
Airport	0	0	2,962	501	0	0	0
Thornapple Manor	0	0	733	15,696	0	0	0
Transit	0	0	11,812	26,301	0	0	0
Commissary	0	0	1,084	476	0	0	0
Telephone	0	1,832	451	273	0	0	0
Vehicle Fund	0	0	169	0	0	0	0
FEMA Elevation	0	0	1,054	1,006	0	0	0
Non Allocated	4,931	0	1,925	46,170	0	2,785	12,511
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	182,141	0	0
Total	0	0	0	0	0	0	0

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Detail Of Allocated Costs

Department	Clerk 8.5	Treasurer 9.5	Courthouse & Grounds 10.5	Health Building 11.5	Miscellaneous 12.5	Property Insurance 13.5	Total Plan Allocated
Building Use Charge	0	0	0	0	618	0	0
Equipment Use Charge	0	0	0	0	741	0	0
Administrator	2,492	111	7,852	0	15,506	319	0
Insurance	30	26	0	0	631	0	0
Land Information Serv	2,586	333	8,365	0	1,168	340	0
Data Processing	771	945	0	0	1,442	0	0
Legal Counsel	106	143	0	0	538	0	0
Clerk	(510,581)	25,014	16,406	0	21,778	666	0
Treasurer	2,514	(267,161)	10,081	0	4,018	379	0
Courthouse & Grounds	4,066	2,064	(511,221)	0	10,778	728	0
Health Building	1,714	501	0	(122,072)	772	0	0
Miscellaneous	898	1,097	0	0	(168,649)	0	0
Property Insurance	0	0	0	0	687	(77,298)	0
Bd of Comm	2,105	619	9,609	0	394	372	64,748
Trial Court	9,709	4,807	115,828	0	3,824	4,556	243,552
F.O.C.	8,076	2,212	62,915	0	3,975	2,001	190,607
Jury Board	119	41	0	0	48	0	401
Probate Court	7,720	9,460	70,874	0	4,832	2,826	171,350
Adult Probation	235	212	35,424	0	1,349	1,411	49,416
Elections	601	478	0	0	218	0	3,274
Equalization	2,897	513	7,569	0	1,014	293	35,693
Prosecutor	6,397	1,203	27,612	0	11,234	1,101	87,288
Prosecutor DP	0	0	0	0	0	0	39,281
Extradition	21	29	0	0	8	0	117
Reg of Deeds	2,405	5,539	9,015	0	2,284	348	47,943
Coop Extension	2,415	867	29,404	0	4,699	1,171	56,974
Coop Ext Grants	71	147	0	0	44	0	355
Drain Comm	2,197	248	6,477	0	1,298	250	25,101
Soil Conservat.	4	6	0	0	2	0	330
Sheriff	17,515	5,963	0	0	6,662	3,957	241,193
Seatbelt Enforc.	445	59	0	0	159	0	1,617
OHSP Enforcement	53	0	0	0	20	0	143
Marine	1,656	336	0	0	426	0	7,946
Road Patrol	1,832	230	0	0	525	0	11,030
Jail	12,927	5,302	0	0	2,111	835	161,263

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Detail Of Allocated Costs

Department	Clerk 8.5	Treasurer 9.5	Courthouse & Grounds 10.5	Health Building 11.5	Miscellaneous 12.5	Property Insurance 13.5	Total Plan Allocated
Planning	2,811	590	7,070	0	1,044	273	35,711
Emergency Serv	1,910	525	1,708	0	567	66	12,795
Animal Control	3,406	2,472	0	0	1,230	684	37,053
Public Works	75	0	0	0	29	0	203
Health Dept	25	36	0	122,072	9	4,452	164,964
Medical Exam	654	902	0	0	254	0	4,079
Veterans Burial	286	313	0	0	109	0	1,353
Veterans Counsel	1,331	153	4,161	0	431	110	8,737
Soldiers & Sail	352	496	0	0	137	0	1,868
Road Comm	377	979	0	0	310	0	2,160
Central Dispatch	10,549	3,551	0	0	1,700	2,956	76,628
Charlton Park	6,676	5,514	0	0	2,044	7,219	49,286
Mental Health	0	0	0	0	0	1,231	1,231
P.W. Solid Waste	277	442	0	0	125	0	2,013
Bldg Strong Fam.	124	194	0	0	70	0	853
C Snip Donation	108	307	0	0	86	0	672
A.S. Donation	186	595	0	0	188	0	1,478
Resource Network	25	160	0	0	44	0	279
Healthy Start	95	106	0	0	45	0	485
Abstract	46	124	0	0	42	0	295
Remonumentation	691	207	0	0	235	0	3,661
Gypsy Moth	4	537	0	0	148	0	695
Park & Rec Fund	157	171	0	0	64	0	2,138
Co. Agriculture	37	18	0	0	14	0	131
Land Use Plan	12	23	0	0	6	0	78
E.D.C.	21	36	0	0	11	0	95
ROD Automation	145	1,627	0	0	450	0	3,163
Local Correction	62	153	0	0	42	0	400
Victim Services	83	236	0	0	67	0	609
School Liaison	2,005	59	0	0	492	0	8,675
Drug Enforcement	29	36	0	0	16	0	369
Special Invest.	16	94	0	0	26	0	214
Crime Victims Wk	1,302	29	0	0	394	0	5,190
Law Library	129	207	7,220	0	58	283	10,156
Substance Abuse	0	12	0	0	3	0	15

All Monetary Values Are \$ Dollars

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Schedule D.005

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Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Detail Of Allocated Costs

Department	Clerk 8.5	Treasurer 9.5	Courthouse & Grounds 10.5	Health Building 11.5	Miscellaneous 12.5	Property Insurance 13.5	Total Plan Allocated
Comm on Aging	12,200	10,180	0	0	3,281	2,873	80,274
C.D.B.G. Housing	219	649	0	0	179	0	4,133
Middleville Polc	2,770	201	0	0	503	0	22,876
MSHDA Home Prog.	71	189	0	0	53	0	1,322
Job Skills	161	36	0	0	58	0	496
Comm. Correction	1,866	147	6,714	0	534	203	16,050
Adult Drug Court	2,394	1,805	8,704	0	1,006	262	25,442
Juvenile Drug Ct	2,278	914	0	0	722	0	11,201
MI Justice Trng	91	118	0	0	39	0	442
Social Services	104	242	0	0	69	0	777
CC Probate	3,068	3,297	8,334	0	1,716	332	39,405
CC Welfare	16	29	0	0	9	0	84
CC Wrap Around	1,887	336	1,493	0	799	60	8,940
CC Juve Just	941	130	4,179	0	379	166	10,394
Vet's Trust Fund	66	124	0	0	34	0	368
Airport	1,874	3,409	0	0	1,404	0	10,150
Thornapple Manor	559	2,359	0	0	738	31,186	51,271
Transit	6,173	2,896	0	0	1,243	1,414	49,839
Commissary	463	1,102	0	0	304	0	3,429
Telephone	136	259	0	0	72	0	3,023
Vehicle Fund	129	194	0	0	67	0	559
FEMA Elevation	37	83	0	0	28	0	2,208
Non Allocated	1,113	22,507	44,207	0	6,325	1,975	144,449
Direct Billings	0	0	0	0	0	0	0
Unallocated	343,382	126,546	0	0	34,794	0	686,863
Total	0	0	0	0	0	0	3,051,349

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Building Use Charge		
1.4.1 Courthouse	Usable square footage by occupant department	Building floor plans
1.4.2 Annex Building	Usable square footage by occupant department	Building floor plans
1.4.3 Courts & Law	Usable square footage by occupant department	Building floor plans
1.4.4 County Jail	Usable square footage by occupant department	Building floor plans
1.4.5 FOC Building	Direct allocation to the Friend Of The Court	Courthouse & Grounds
1.4.6 Health Building	Direct allocation to the Health department	Courthouse & Grounds
Equipment Use Charge		
2.4.1 Equipment Use	Dollar amount of equipment depreciation by department	Equipment purchase summary
2.4.2 Expendable	Dollar amount of expendable equipment purchases	Paid invoices
2.4.3 DP Equipment	Dollar amount of depreciation costs by dept.	Paid invoices
Administrator		
3.4.1 County Coord	Dollar amount of expenditures by department	Annual audit
3.4.2 Accounting	Number of transactions by benefiting department	Detail general ledger
3.4.3 Risk Mgmt	Direct allocation to Insurance	Consultant's workpapers
3.4.4 Computer Oper	Direct allocation to Data Processing	Consultant's workpapers
3.4.5 Personnel Mgmt	Dollar amount of wages & fringe benefits by dept.	Detail general ledger
Insurance		
4.4.1 Property Insur.	Direct allocation to Property Insurance	Consultant's workpapers
4.4.2 Gen Liab Insur.	Dollar amount of expenditures by benefiting department	Annual audit
4.4.3 Vehicle Insur.	Dollar amount of vehicle insurance premiums by dept.	Vehicle inventory summary
4.4.4 Law Enforcement	Dollar amount of expenses by department (Sheriff Div.)	Annual audit
4.4.5 Specific Coverg	Dollar amount of charges by benefiting department	Paid invoices
4.4.6 Health Insur.	Dollar amount of health insurance premiums by department	General ledger
Land Information Serv		
5.4.1 DP Support	Number of terminals by benefiting department	Computerization plan

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Data Processing		
6.4.1 Computer Serv	Number of terminals by benefiting department	Computerization plan
6.4.2 Specific Serv	Dollar amount of service expense by department	Paid invoices
Legal Counsel		
7.4.1 Labor Relations	Number of union employees by department	Salary schedule
7.4.2 Specific Serv	Dollar amount of legal services by benefiting dept.	Paid invoices
Clerk		
8.4.1 Payroll/Fringe	Dollar amount of wages & fringe benefits by dept.	Detail general ledger
8.4.2 Accounting	Number of transactions by benefiting department	Detail general ledger
Treasurer		
9.4.1 Acctng/Cash Rec	Number of transactions by benefiting department	Detail general ledger
Courthouse & Grounds		
10.4.1 Courthouse	Usable square footage by occupant department	Building floor plans
10.4.2 Annex Building	Usable square footage by occupant department	Building floor plans
10.4.3 Courts & Law	Usable square footage by occupant department	Building floor plans
10.4.4 FOC Building	Direct allocation to Friend Of The Court	Courthouse & Grounds
Health Building		
11.4.1 Health Building	Direct allocation to the Health department	Building & Grounds
Miscellaneous		
12.4.1 Specific Serv	Dollar amount of expenses by benefiting department	Paid invoices
12.4.2 Audit Services	Number of transactions by benefiting department	Detail general ledger
12.4.3 Accounting Serv	Percentage of effort by central service department	Consultant's time summary
12.4.4 Copier Services	Number of copies by department	Copier Log

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Property Insurance		
13.4.1 Courthouse	Usable square footage by occupant department	Building floor plans
13.4.2 Annex Building	Usable square footage by occupant department	Building floor plans
13.4.3 Courts & Law	Usable square footage by occupant department	Building floor plans
13.4.4 Health Building	Direct allocation to the Health department	Courthouse & Grounds
13.4.5 County Jail	Usable square footage by occupant department	Building floor plans
13.4.6 Other Buildings	Dollar amount of insured value by facility	Statement of insured property values

**BARRY COUNTY, MICHIGAN
BUILDING USE CHARGE
NATURE AND EXTENT OF SERVICES**

Barry County owns and operates several buildings which are necessary to carry out the duties of several County departments. The buildings identified in this schedule include the Courthouse, Courthouse Annex, Courts and Law Building, Jail, FOC Building, and the Health Building. Most of these buildings either house departments that directly administer Federal and State programs or provide support services to such programs.

Located in the County Courthouse is the Clerk's and Treasurer's Offices as well as the Buildings & Grounds Department and the County Coordinator. These departments support other departments and programs by providing accounting, payroll, insurance and fringe benefit administration, data processing and building maintenance.

The Courts and Law Building occupants primarily include the judicial offices along with Co-op Extension and the Child Care office. The remaining buildings identified here either administer State programs or provide services to other governmental entities.

A use charge of two percent has been applied to the original cost of the buildings and subsequent capital improvements. In addition, any allowable interest expense would also be included with the computed use charge. The computed use charge by building was then allocated to occupying departments of each based on the assigned square footage.

**BARRY COUNTY, MICHIGAN
BUILDING USE CHARGE
NATURE AND EXTENT OF SERVICES**

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .2 - Costs To Be Allocated
For Department Building Use Charge

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Miscellaneous		618	618	
Total Allocated Additions:		618	618	618
Building Use Charge	244,193			
Total Departmental Cost Adjustments:	244,193			244,193
Total To Be Allocated:	244,193	618		244,811

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Building Use Charge

	Total	General & Admin	Courthouse	Annex Building	Courts & Law
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Use Charge	244,193	0	33,655	2,697	80,444
Functional Cost	244,193	0	33,655	2,697	80,444
Allocation Step 1					
1st Allocation	244,193	0	33,655	2,697	80,444
Allocation Step 2					
Inbound- All Others	618	0	103	103	103
2nd Allocation	618	0	103	103	103
Total For 0010 Building Use					
Total Allocated	244,811	0	33,758	2,800	80,547

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Building Use Charge

	County Jail	FOC Building	Health Building
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Building Use Charge	36,201	59,018	32,178
 Functional Cost	 36,201	 59,018	 32,178
Allocation Step 1			
1st Allocation	36,201	59,018	32,178
Allocation Step 2			
Inbound- All Others	103	103	103
2nd Allocation	103	103	103
Total For 0010 Building Use			
Total Allocated	36,304	59,121	32,281



Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrator	704	5.9485	2,002		2,002	6	2,008
Land Information Serv	750	6.3371	2,133		2,133	7	2,140
Clerk	1,471	12.4292	4,183		4,183	13	4,196
Treasurer	744	6.2864	2,116		2,116	6	2,122
Courthouse & Grounds	200	1.6899	569		569	2	571
Bd of Comm	810	6.8441	2,303		2,303	7	2,310
Trial Court	4,115	34.7699	11,702		11,702	35	11,737
Equalization	638	5.3908	1,814		1,814	6	1,820
Reg of Deeds	760	6.4216	2,161		2,161	7	2,168
Drain Comm	546	4.6134	1,553		1,553	5	1,558
Planning	596	5.0359	1,695		1,695	5	1,700
Emergency Serv	144	1.2167	409		409	1	410
Law Library	357	3.0165	1,015		1,015	3	1,018
SubTotal	11,835	100.0000	33,655		33,655	103	33,758
TOTAL	11,835	100.0000	33,655		33,655	103	33,758

Allocation Basis: Usable square footage by occupant department

Allocation Source: Building floor plans

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Annex Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Treasurer	105	3.6868	99		99	4	103
Courthouse & Grounds	133	4.6699	126		126	5	131
Veterans Counsel	187	6.5660	177		177	7	184
Comm. Correction	219	7.6896	207		207	8	215
Adult Drug Court	284	9.9719	269		269	10	279
Non Allocated	1,920	67.4158	1,819		1,819	69	1,888
SubTotal	2,848	100.0000	2,697		2,697	103	2,800
TOTAL	2,848	100.0000	2,697		2,697	103	2,800

Allocation Basis: Usable square footage by occupant department

Allocation Source: Building floor plans

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Courts & Law

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Courthouse & Grounds	864	3.8947	3,133		3,133	4	3,137
Trial Court	5,388	24.2878	19,538		19,538	25	19,563
Probate Court	5,698	25.6852	20,663		20,663	27	20,690
Adult Probation	2,848	12.8381	10,327		10,327	13	10,340
Prosecutor	2,220	10.0072	8,050		8,050	10	8,060
Coop Extension	2,364	10.6563	8,572		8,572	11	8,583
Veterans Counsel	70	0.3155	254		254		254
Law Library	240	1.0819	870		870	1	871
Comm. Correction	230	1.0368	834		834	1	835
Adult Drug Court	298	1.3433	1,081		1,081	1	1,082
CC Probate	670	3.0202	2,430		2,430	3	2,433
CC Wrap Around	120	0.5409	435		435	1	436
CC Juve Just	336	1.5146	1,218		1,218	2	1,220
Non Allocated	838	3.7775	3,039		3,039	4	3,043
SubTotal	22,184	100.0000	80,444		80,444	103	80,547
TOTAL	22,184	100.0000	80,444		80,444	103	80,547

Allocation Basis: Usable square footage by occupant department

Allocation Source: Building floor plans

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - County Jail

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff	10,261	82.5702	29,891		29,891	85	29,976
Jail	2,166	17.4298	6,310		6,310	18	6,328
SubTotal	12,427	100.0000	36,201		36,201	103	36,304
TOTAL	12,427	100.0000	36,201		36,201	103	36,304

Allocation Basis: Usable square footage by occupant department

Allocation Source: Building floor plans

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - FOC Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F.O.C.	100	100.0000	59,018		59,018	103	59,121
SubTotal	100	100.0000	59,018		59,018	103	59,121
TOTAL	100	100.0000	59,018		59,018	103	59,121

Allocation Basis: Direct allocation to the Friend Of The Court

Allocation Source: Courthouse & Grounds

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Health Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health Dept	100	100.0000	32,178		32,178	103	32,281
SubTotal	100	100.0000	32,178		32,178	103	32,281
TOTAL	100	100.0000	32,178		32,178	103	32,281

Allocation Basis: Direct allocation to the Health department

Allocation Source: Courthouse & Grounds

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Total	Courthouse	Annex Building	Courts & Law	County Jail	FOC Building	Health Building
Administrator	2,008	2,008	0	0	0	0	0
Land Information Serv	2,140	2,140	0	0	0	0	0
Clerk	4,196	4,196	0	0	0	0	0
Treasurer	2,225	2,122	103	0	0	0	0
Courthouse & Grounds	3,839	571	131	3,137	0	0	0
Bd of Comm	2,310	2,310	0	0	0	0	0
Trial Court	31,300	11,737	0	19,563	0	0	0
F.O.C.	59,121	0	0	0	0	59,121	0
Probate Court	20,690	0	0	20,690	0	0	0
Adult Probation	10,340	0	0	10,340	0	0	0
Equalization	1,820	1,820	0	0	0	0	0
Prosecutor	8,060	0	0	8,060	0	0	0
Reg of Deeds	2,168	2,168	0	0	0	0	0
Coop Extension	8,583	0	0	8,583	0	0	0
Drain Comm	1,558	1,558	0	0	0	0	0
Sheriff	29,976	0	0	0	29,976	0	0
Jail	6,328	0	0	0	6,328	0	0
Planning	1,700	1,700	0	0	0	0	0
Emergency Serv	410	410	0	0	0	0	0
Health Dept	32,281	0	0	0	0	0	32,281
Veterans Counsel	438	0	184	254	0	0	0
Law Library	1,889	1,018	0	871	0	0	0
Comm. Correction	1,050	0	215	835	0	0	0
Adult Drug Court	1,361	0	279	1,082	0	0	0
CC Probate	2,433	0	0	2,433	0	0	0
CC Wrap Around	436	0	0	436	0	0	0
CC Juve Just	1,220	0	0	1,220	0	0	0
Non Allocated	4,931	0	1,888	3,043	0	0	0

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Total	Courthouse	Annex Building	Courts & Law	County Jail	FOC Building	Health Building
Direct Billed	0	0	0	0	0	0	0
Total	244,811	33,758	2,800	80,547	36,304	59,121	32,281

**BARRY COUNTY, MICHIGAN
EQUIPMENT USE CHARGE
NATURE AND EXTENT OF SERVICES**

This schedule identifies the cost of equipment utilized by those departments that provide administrative support to other departments and programs.

Equipment Use Charge - The cost of general office equipment was determined through an analysis of the annual County expenditures report. Once the base cost of equipment was determined, a 6.67% use charge was applied to the general office equipment. The equipment use charge has been allocated based on the dollar amount of computed depreciation for each department.

Expendable Equipment – this activity identifies the cost of equipment that did not meet the capitalization threshold and was considered expendable in the year of purchase. The basis of allocation is the dollar amount of expendable equipment costs by benefiting department.

Data Processing Equipment – this function identifies depreciation for equipment purchased from Data Processing fund. The basis of allocation is the dollar amount of computed depreciation for computer equipment by benefiting department. The calculated amount of depreciation in the audit for the Data Processing fund has been excluded from allocation and a use charge was included in this schedule in order to allocate the costs of the equipment in a consistent manner to the appropriate departments.

**BARRY COUNTY, MICHIGAN
EQUIPMENT USE CHARGE
NATURE AND EXTENT OF SERVICES**

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .2 - Costs To Be Allocated
For Department Equipment Use Charge

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Miscellaneous		741	741	
Total Allocated Additions:		741	741	741
Office Equipment	7,861			
Expendable Equip	10,211			
DP Equipment	44,433			
Total Departmental Cost Adjustments:	62,505			62,505
Total To Be Allocated:	62,505	741		63,246

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Equipment Use Charge

	Total	General & Admin	Equipment Use	Expendable	DP Equipment
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Office Equipment	7,861	0	7,861	0	0
Expendable Equip	10,211	0	0	10,211	0
DP Equipment	44,433	0	0	0	44,433
 Functional Cost	 62,505	 0	 7,861	 10,211	 44,433
Allocation Step 1					
1st Allocation	62,505	0	7,861	10,211	44,433
Allocation Step 2					
Inbound- All Others	741	0	247	247	247
2nd Allocation	741	0	247	247	247
Total For 0020 Equipment Use					
Total Allocated	63,246	0	8,108	10,458	44,680

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Equipment Use Charge

Activity - Equipment Use

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrator	319	4.0580	319		319	10	329
Land Information Serv	37	0.4707	37		37	1	38
Clerk	3,085	39.2444	3,085		3,085	97	3,182
Treasurer	132	1.6792	132		132	4	136
Courthouse & Grounds	4,288	54.5477	4,288		4,288	135	4,423
SubTotal	7,861	100.0000	7,861		7,861	247	8,108
TOTAL	7,861	100.0000	7,861		7,861	247	8,108

Allocation Basis: Dollar amount of equipment depreciation by department

Allocation Source: Equipment purchase summary

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Equipment Use Charge

Activity - Expendable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Courthouse & Grounds	10,211	100.0000	10,211		10,211	247	10,458
SubTotal	10,211	100.0000	10,211		10,211	247	10,458
TOTAL	10,211	100.0000	10,211		10,211	247	10,458

Allocation Basis: Dollar amount of expendable equipment purchases

Allocation Source: Paid invoices

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Equipment Use Charge

Activity - DP Equipment

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Data Processing	15,235	34.2876	15,235		15,235	84	15,319
Miscellaneous	4,644	10.4517	4,644		4,644	26	4,670
Bd of Comm	4,245	9.5537	4,245		4,245	24	4,269
Probate Court	14,404	32.4173	14,404		14,404	80	14,484
Prosecutor DP	848	1.9085	848		848	5	853
Sheriff	3,235	7.2806	3,235		3,235	18	3,253
Telephone	1,822	4.1006	1,822		1,822	10	1,832
SubTotal	44,433	100.0000	44,433		44,433	247	44,680
TOTAL	44,433	100.0000	44,433		44,433	247	44,680

Allocation Basis: Dollar amount of depreciation costs by dept.

Allocation Source: Paid invoices

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Equipment Use Charge

Receiving Department	Total	Equipment Use	Expendable	DP Equipment
Administrator	329	329	0	0
Land Information Serv	38	38	0	0
Data Processing	15,319	0	0	15,319
Clerk	3,182	3,182	0	0
Treasurer	136	136	0	0
Courthouse & Grounds	14,881	4,423	10,458	0
Miscellaneous	4,670	0	0	4,670
Bd of Comm	4,269	0	0	4,269
Probate Court	14,484	0	0	14,484
Prosecutor DP	853	0	0	853
Sheriff	3,253	0	0	3,253
Telephone	1,832	0	0	1,832
Direct Billed	0	0	0	0
Total	63,246	8,108	10,458	44,680

**BARRY COUNTY, MICHIGAN
COUNTY ADMINISTRATOR
NATURE AND EXTENT OF SERVICES**

The Barry County Commissioners appointed a County Coordinator to provide centralized management services. These management services include coordination, financial reporting and budgeting, purchasing and other related services. Those individuals that spend 100% of their time related to a specific activity have been assigned to their respective activity. If an individual is split between 2 or more activities, a time and effort summary was used to distribute the appropriate percentage of effort between the benefiting activities. The costs included in this schedule have been allocated as follows.

County Coordination - the Coordinator provides coordination of the individual departments in fulfilling efficient delivery of County services. The coordination includes those central services which benefit all departments such as maintenance, facility utilization, data processing, phone service as well as non-central service departments. Costs have been allocated based on the dollar amount of expenses by department.

Financial Reporting and Budgeting - the Coordinator receives all department budget requests, reviews the requests and coordinates the presentations to the Board. In addition, the Coordinator is responsible for compiling various financial reports and review county purchases to assure Board policies and internal control procedures are followed. Related costs are distributed to all departments. The basis of allocation is the number of accounting transactions by department.

**BARRY COUNTY, MICHIGAN
COUNTY ADMINISTRATOR
NATURE AND EXTENT OF SERVICES**

Risk Management - the County Coordinator acquires and maintains various types of insurance coverage for the County. The costs associated with performing this service have been allocated directly to the Insurance schedule for re-distribution.

Computer Operations - the coordinator assists in monitoring the operation and needs of computer equipment. Related costs are allocated directly to the Data Processing schedule for re-distribution.

Personnel Management - the County Coordinator is responsible for reviewing personnel policies and Labor contracts. The basis of allocation is the dollar amount of wages and fringe benefits by department.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .2 - Costs To Be Allocated
For Department Administrator

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	277,294			277,294
Building Use Charge	2,002	6	2,008	
Equipment Use Charge	319	10	329	
Administrator		3,830	3,830	
Insurance		5,035	5,035	
Land Information Serv		4,387	4,387	
Data Processing		2,719	2,719	
Legal Counsel		9,581	9,581	
Clerk		2,492	2,492	
Treasurer		111	111	
Courthouse & Grounds		7,852	7,852	
Miscellaneous		15,506	15,506	
Property Insurance		319	319	
Total Allocated Additions:	2,321	51,848	54,169	54,169
Total To Be Allocated:	279,615	51,848		331,463

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Administrator

	Total	General & Admin	County Coord	Accounting	Risk Mgmt
Wages & Benefits					
SALARIES & WAGES	189,059	36,432	58,400	58,589	6,088
FRINGE BENEFITS	84,950	16,370	26,241	26,327	2,735
Other Expense & Cost					
Supplies	1,250	241	386	388	40
Dues	380	73	117	119	12
Telephone	1,387	267	428	430	45
Travel	186	36	57	57	6
Training	82	16	25	25	3
Departmental Totals					
Total Expenditures	277,294	53,435	85,654	85,935	8,929
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	277,294	53,435	85,654	85,935	8,929
Allocation Step 1					
Inbound- All Others	2,321	447	717	719	75
Reallocate Admin Costs	(53,882)		20,617	20,684	2,149
1st Allocation	279,615	0	106,988	107,338	11,153
Allocation Step 2					
Inbound- 0060 Legal Counsel: Specific Serv	9,581	0	9,581	0	0
Inbound- 0110 Miscellaneous: Specific Serv	10,856	1,457	3,876	1,288	0
Inbound- All Others	31,411	6,054	9,702	9,733	1,013
Reallocate Admin Costs	(7,511)		2,874	2,883	300
2nd Allocation	51,848	0	26,033	13,904	1,313
Total For 0030 Administrator					
Total Allocated	331,463	0	133,021	121,242	12,466



Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Administrator

	Computer Oper	Personnel Mgmt
Wages & Benefits		
SALARIES & WAGES	9,680	19,870
FRINGE BENEFITS	4,349	8,928
Other Expense & Cost		
Supplies	64	131
Dues	19	40
Telephone	71	146
Travel	10	20
Training	4	9
Departmental Totals		
Total Expenditures	14,197	29,144
Deductions		
Total Deductions	0	0
Functional Cost	14,197	29,144
Allocation Step 1		
Inbound- All Others	119	244
Reallocate Admin Costs	3,417	7,015
1st Allocation	17,733	36,403
Allocation Step 2		
Inbound- 0060 Legal Counsel: Specific Serv	0	0
Inbound- 0110 Miscellaneous: Specific Serv	0	4,235
Inbound- All Others	1,608	3,301
Reallocate Admin Costs	476	978
2nd Allocation	2,084	8,514
Total For 0030 Administrator		
Total Allocated	19,817	44,917

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Administrator

Activity - County Coord

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrator	277,294	1.4370	1,537		1,537		1,537
Land Information Serv	281,699	1.4598	1,562		1,562	386	1,948
Data Processing	101,779	0.5274	564		564	139	703
Legal Counsel	39,599	0.2052	220		220	54	274
Clerk	402,077	2.0837	2,229		2,229	550	2,779
Treasurer	219,872	1.1394	1,219		1,219	301	1,520
Courthouse & Grounds	454,304	2.3543	2,519		2,519	622	3,141
Health Building	113,076	0.5860	627		627	155	782
Miscellaneous	158,611	0.8220	879		879	217	1,096
Bd of Comm	202,866	1.0513	1,125		1,125	278	1,403
Trial Court	1,467,072	7.6028	8,134		8,134	2,008	10,142
F.O.C.	937,409	4.8579	5,197		5,197	1,283	6,480
Jury Board	2,874	0.0149	16		16	4	20
Probate Court	784,189	4.0639	4,348		4,348	1,073	5,421
Adult Probation	9,817	0.0509	54		54	13	67
Elections	87,937	0.4557	488		488	120	608
Equalization	214,684	1.1126	1,190		1,190	294	1,484
Prosecutor	725,826	3.7614	4,024		4,024	993	5,017
Extradition	2,311	0.0120	13		13	3	16
Reg of Deeds	185,484	0.9612	1,028		1,028	254	1,282
Coop Extension	159,114	0.8246	882		882	218	1,100
Drain Comm	138,980	0.7202	771		771	190	961
Soil Conservat.	22,540	0.1168	125		125	31	156
Sheriff	2,373,516	12.3004	13,162		13,162	3,248	16,410
Seatbelt Enforc.	13,374	0.0693	74		74	18	92
Marine	114,618	0.5940	635		635	157	792
Road Patrol	97,049	0.5029	538		538	133	671
Jail	1,731,911	8.9753	9,602		9,602	2,371	11,973
Planning	201,732	1.0454	1,118		1,118	276	1,394
Emergency Serv	91,035	0.4718	505		505	125	630

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Administrator

Activity - County Coord

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Animal Control	211,528	1.0962	1,173		1,173	290	1,463
Public Works	161	0.0008	1		1		1
Health Dept	437,664	2.2681	2,427		2,427	599	3,026
Medical Exam	101,940	0.5283	565		565	140	705
Veterans Burial	19,740	0.1023	109		109	27	136
Veterans Counsel	38,802	0.2011	215		215	53	268
Soldiers & Sail	30,420	0.1576	169		169	42	211
Central Dispatch	1,449,197	7.5102	8,035		8,035	1,984	10,019
Charlton Park	614,997	3.1871	3,410		3,410	842	4,252
P.W. Solid Waste	58,198	0.3016	323		323	80	403
Bldg Strong Fam.	21,763	0.1128	121		121	30	151
C Snip Donation	2,112	0.0109	12		12	3	15
A.S. Donation	19,165	0.0993	106		106	26	132
Resource Network	1,222	0.0063	7		7	2	9
Healthy Start	8,307	0.0430	46		46	11	57
Abstract	1,700	0.0088	9		9	2	11
Remonumentation	61,527	0.3189	341		341	84	425
Park & Rec Fund	1,864	0.0097	10		10	3	13
Co. Agriculture	947	0.0049	5		5	1	6
Land Use Plan	1,530	0.0079	8		8	2	10
ROD Automation	54,333	0.2816	301		301	74	375
Local Correction	4,501	0.0233	25		25	6	31
Victim Services	3,856	0.0200	21		21	5	26
School Liaison	128,435	0.6656	712		712	176	888
Drug Enforcement	17,983	0.0932	100		100	25	125
Special Invest.	1,872	0.0097	10		10	3	13
Crime Victims Wk	49,991	0.2591	277		277	68	345
Law Library	14,465	0.0750	80		80	20	100
Comm on Aging	1,294,597	6.7090	7,178		7,178	1,772	8,950
C.D.B.G. Housing	202,350	1.0486	1,122		1,122	277	1,399

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Administrator

Activity - County Coord

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Middleville Polc	252,491	1.3085	1,400		1,400	346	1,746
MSHDA Home Prog.	66,119	0.3426	367		367	91	458
Job Skills	3,317	0.0172	18		18	5	23
Comm. Correction	96,705	0.5012	536		536	132	668
Adult Drug Court	204,803	1.0613	1,136		1,136	280	1,416
Juvenile Drug Ct	110,325	0.5717	612		612	151	763
MI Justice Trng	5,360	0.0278	30		30	7	37
Social Services	16,327	0.0846	91		91	22	113
CC Probate	618,321	3.2043	3,428		3,428	846	4,274
CC Welfare	573	0.0030	3		3	1	4
CC Wrap Around	88,411	0.4582	490		490	121	611
CC Juve Just	40,178	0.2082	223		223	55	278
Vet's Trust Fund	4,063	0.0211	23		23	6	29
Airport	72,441	0.3754	402		402	99	501
Transit	928,737	4.8130	5,149		5,149	1,271	6,420
Commissary	68,716	0.3561	381		381	94	475
Telephone	39,379	0.2041	218		218	54	272
FEMA Elevation	145,365	0.7533	806		806	199	1,005
Non Allocated	67,036	0.3474	372		372	92	464
SubTotal	19,296,483	100.0000	106,988		106,988	26,033	133,021
TOTAL	19,296,483	100.0000	106,988		106,988	26,033	133,021

Allocation Basis: Dollar amount of expenditures by department

Allocation Source: Annual audit

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Administrator

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrator	324	1.4491	1,555		1,555		1,555
Insurance	8	0.0358	38		38	5	43
Land Information Serv	346	1.5475	1,661		1,661	218	1,879
Data Processing	203	0.9080	975		975	128	1,103
Legal Counsel	28	0.1252	134		134	18	152
Clerk	1,135	5.0765	5,449		5,449	716	6,165
Treasurer	310	1.3865	1,488		1,488	196	1,684
Courthouse & Grounds	630	2.8178	3,025		3,025	398	3,423
Health Building	333	1.4894	1,599		1,599	210	1,809
Miscellaneous	217	0.9706	1,042		1,042	137	1,179
Bd of Comm	245	1.0958	1,176		1,176	155	1,331
Trial Court	828	3.7034	3,975		3,975	522	4,497
F.O.C.	627	2.8044	3,010		3,010	396	3,406
Jury Board	28	0.1252	134		134	18	152
Probate Court	903	4.0388	4,335		4,335	570	4,905
Adult Probation	57	0.2549	274		274	36	310
Elections	136	0.6083	653		653	86	739
Equalization	398	1.7801	1,911		1,911	251	2,162
Prosecutor	513	2.2945	2,463		2,463	324	2,787
Extradition	5	0.0224	24		24	3	27
Reg of Deeds	314	1.4044	1,507		1,507	198	1,705
Coop Extension	435	1.9456	2,088		2,088	274	2,362
Coop Ext Grants	17	0.0760	82		82	11	93
Drain Comm	337	1.5073	1,618		1,618	213	1,831
Soil Conservat.	1	0.0045	5		5	1	6
Sheriff	1,014	4.5353	4,868		4,868	640	5,508
Seatbelt Enforc.	99	0.4428	475		475	62	537
OHSP Enforcement	13	0.0581	62		62	8	70
Marine	262	1.1718	1,258		1,258	165	1,423
Road Patrol	319	1.4268	1,531		1,531	201	1,732



Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Administrator

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Jail	1,263	5.6490	6,064		6,064	797	6,861
Planning	396	1.7712	1,901		1,901	250	2,151
Emergency Serv	345	1.5431	1,656		1,656	218	1,874
Animal Control	589	2.6344	2,828		2,828	372	3,200
Public Works	18	0.0805	86		86	11	97
Health Dept	6	0.0268	29		29	4	33
Medical Exam	158	0.7067	759		759	100	859
Veterans Burial	68	0.3041	326		326	43	369
Veterans Counsel	268	1.1987	1,287		1,287	169	1,456
Soldiers & Sail	85	0.3802	408		408	54	462
Road Comm	91	0.4070	437		437	57	494
Central Dispatch	923	4.1283	4,431		4,431	582	5,013
Charlton Park	1,098	4.9110	5,271		5,271	693	5,964
P.W. Solid Waste	67	0.2997	322		322	42	364
Bldg Strong Fam.	30	0.1342	144		144	19	163
C Snip Donation	26	0.1163	125		125	16	141
A.S. Donation	45	0.2013	216		216	28	244
Resource Network	6	0.0268	29		29	4	33
Healthy Start	23	0.1029	110		110	15	125
Abstract	11	0.0492	53		53	7	60
Remonumentation	141	0.6306	677		677	89	766
Gypsy Moth	1	0.0045	5		5	1	6
Park & Rec Fund	38	0.1700	182		182	24	206
Co. Agriculture	9	0.0403	43		43	6	49
Land Use Plan	3	0.0134	14		14	2	16
E.D.C.	5	0.0224	24		24	3	27
ROD Automation	35	0.1565	168		168	22	190
Local Correction	15	0.0671	72		72	9	81
Victim Services	20	0.0895	96		96	13	109
School Liaison	296	1.3239	1,421		1,421	187	1,608

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Administrator

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Drug Enforcement	7	0.0313	34		34	4	38
Special Invest.	4	0.0179	19		19	3	22
Crime Victims Wk	241	1.0779	1,157		1,157	152	1,309
Law Library	31	0.1387	149		149	20	169
Comm on Aging	1,601	7.1604	7,689		7,689	1,007	8,696
C.D.B.G. Housing	53	0.2371	254		254	33	287
Middleville Polc	301	1.3463	1,445		1,445	190	1,635
MSHDA Home Prog.	17	0.0760	82		82	11	93
Job Skills	34	0.1521	163		163	21	184
Comm. Correction	308	1.3776	1,479		1,479	194	1,673
Adult Drug Court	393	1.7578	1,887		1,887	248	2,135
Juvenile Drug Ct	420	1.8785	2,016		2,016	265	2,281
MI Justice Trng	22	0.0984	106		106	14	120
Social Services	25	0.1118	120		120	16	136
CC Probate	535	2.3929	2,568		2,568	338	2,906
CC Welfare	4	0.0179	19		19	3	22
CC Wrap Around	331	1.4805	1,589		1,589	209	1,798
CC Juve Just	170	0.7604	816		816	107	923
Vet's Trust Fund	16	0.0716	77		77	10	87
Airport	453	2.0261	2,175		2,175	286	2,461
Thornapple Manor	135	0.6038	648		648	85	733
Transit	639	2.8580	3,068		3,068	403	3,471
Commissary	112	0.5009	538		538	71	609
Telephone	33	0.1476	158		158	21	179
Vehicle Fund	31	0.1387	149		149	20	169
FEMA Elevation	9	0.0403	43		43	6	49
Non Allocated	269	1.2031	1,291		1,291	170	1,461
SubTotal	22,358	100.0000	107,338		107,338	13,904	121,242
TOTAL	22,358	100.0000	107,338		107,338	13,904	121,242

**Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Administrator**

Allocation Basis: Number of transactions by benefiting department
Allocation Source: Detail general ledger

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Administrator

Activity - Risk Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Insurance	100	100.0000	11,153		11,153	1,313	12,466
SubTotal	100	100.0000	11,153		11,153	1,313	12,466
TOTAL	100	100.0000	11,153		11,153	1,313	12,466

Allocation Basis: Direct allocation to Insurance

Allocation Source: Consultant's workpapers

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Administrator

Activity - Computer Oper

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Data Processing	100	100.0000	17,733		17,733	2,084	19,817
SubTotal	100	100.0000	17,733		17,733	2,084	19,817
TOTAL	100	100.0000	17,733		17,733	2,084	19,817

Allocation Basis: Direct allocation to Data Processing

Allocation Source: Consultant's workpapers

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Administrator

Activity - Personnel Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrator	274,008	2.0264	738		738		738
Land Information Serv	276,224	2.0428	744		744	178	922
Clerk	377,844	2.7944	1,017		1,017	243	1,260
Treasurer	200,868	1.4855	541		541	129	670
Courthouse & Grounds	238,145	1.7612	641		641	153	794
Health Building	54,864	0.4057	148		148	35	183
Miscellaneous	16	0.0001					
Bd of Comm	178,238	1.3182	480		480	115	595
Trial Court	1,025,254	7.5823	2,760		2,760	659	3,419
F.O.C.	894,533	6.6155	2,408		2,408	575	2,983
Jury Board	431	0.0032	1		1		1
Probate Court	650,221	4.8087	1,751		1,751	418	2,169
Elections	6,378	0.0472	17		17	4	21
Equalization	204,024	1.5089	549		549	131	680
Prosecutor	697,535	5.1586	1,878		1,878	448	2,326
Reg of Deeds	180,517	1.3350	486		486	116	602
Coop Extension	100,365	0.7423	270		270	65	335
Drain Comm	131,034	0.9691	353		353	84	437
Sheriff	2,173,908	16.0771	5,855		5,855	1,395	7,250
Seatbelt Enforc.	5,713	0.0423	15		15	4	19
Marine	93,352	0.6904	251		251	60	311
Road Patrol	83,571	0.6181	225		225	54	279
Jail	1,256,859	9.2951	3,384		3,384	808	4,192
Planning	191,372	1.4153	515		515	123	638
Emergency Serv	78,816	0.5829	212		212	51	263
Animal Control	158,370	1.1712	426		426	102	528
Public Works	161	0.0012					
Veterans Burial	840	0.0062	2		2	1	3
Veterans Counsel	36,211	0.2678	97		97	23	120
Central Dispatch	1,098,353	8.1229	2,957		2,957	706	3,663

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Administrator

Activity - Personnel Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Charlton Park	348,126	2.5746	937		937	224	1,161
Remonumentation	17,561	0.1299	47		47	11	58
School Liaison	127,233	0.9410	343		343	82	425
Crime Victims Wk	49,797	0.3683	134		134	32	166
Comm on Aging	909,779	6.7283	2,449		2,449	585	3,034
Middleville Polc	248,777	1.8398	670		670	160	830
Job Skills	3,316	0.0245	9		9	2	11
Comm. Correction	96,678	0.7150	260		260	62	322
Adult Drug Court	125,192	0.9259	337		337	80	417
Juvenile Drug Ct	88,200	0.6523	237		237	57	294
CC Probate	139,577	1.0322	376		376	90	466
CC Wrap Around	84,417	0.6243	227		227	54	281
CC Juve Just	38,844	0.2873	105		105	25	130
Transit	576,158	4.2610	1,551		1,551	370	1,921
SubTotal	13,521,680	100.0000	36,403		36,403	8,514	44,917
TOTAL	13,521,680	100.0000	36,403		36,403	8,514	44,917

Allocation Basis: Dollar amount of wages & fringe benefits by dept.

Allocation Source: Detail general ledger

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Administrator

Receiving Department	Total	County Coord	Accounting	Risk Mgmt	Computer Oper	Personnel Mgmt
Administrator	3,830	1,537	1,555	0	0	738
Insurance	12,509	0	43	12,466	0	0
Land Information Serv	4,749	1,948	1,879	0	0	922
Data Processing	21,623	703	1,103	0	19,817	0
Legal Counsel	426	274	152	0	0	0
Clerk	10,204	2,779	6,165	0	0	1,260
Treasurer	3,874	1,520	1,684	0	0	670
Courthouse & Grounds	7,358	3,141	3,423	0	0	794
Health Building	2,774	782	1,809	0	0	183
Miscellaneous	2,275	1,096	1,179	0	0	0
Bd of Comm	3,329	1,403	1,331	0	0	595
Trial Court	18,058	10,142	4,497	0	0	3,419
F.O.C.	12,869	6,480	3,406	0	0	2,983
Jury Board	173	20	152	0	0	1
Probate Court	12,495	5,421	4,905	0	0	2,169
Adult Probation	377	67	310	0	0	0
Elections	1,388	608	739	0	0	21
Equalization	4,326	1,484	2,162	0	0	680
Prosecutor	10,130	5,017	2,787	0	0	2,326
Extradition	43	16	27	0	0	0
Reg of Deeds	3,589	1,282	1,705	0	0	602
Coop Extension	3,797	1,100	2,362	0	0	335
Coop Ext Grants	93	0	93	0	0	0
Drain Comm	3,229	961	1,831	0	0	437
Soil Conservat.	162	156	6	0	0	0
Sheriff	29,168	16,410	5,508	0	0	7,250
Seatbelt Enforc.	648	92	537	0	0	19
OHSP Enforcement	70	0	70	0	0	0
Marine	2,526	792	1,423	0	0	311
Road Patrol	2,682	671	1,732	0	0	279
Jail	23,026	11,973	6,861	0	0	4,192
Planning	4,183	1,394	2,151	0	0	638
Emergency Serv	2,767	630	1,874	0	0	263

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Administrator

Receiving Department	Total	County Coord	Accounting	Risk Mgmt	Computer Oper	Personnel Mgmt
Animal Control	5,191	1,463	3,200	0	0	528
Public Works	98	1	97	0	0	0
Health Dept	3,059	3,026	33	0	0	0
Medical Exam	1,564	705	859	0	0	0
Veterans Burial	508	136	369	0	0	3
Veterans Counsel	1,844	268	1,456	0	0	120
Soldiers & Sail	673	211	462	0	0	0
Road Comm	494	0	494	0	0	0
Central Dispatch	18,695	10,019	5,013	0	0	3,663
Charlton Park	11,377	4,252	5,964	0	0	1,161
P.W. Solid Waste	767	403	364	0	0	0
Bldg Strong Fam.	314	151	163	0	0	0
C Snip Donation	156	15	141	0	0	0
A.S. Donation	376	132	244	0	0	0
Resource Network	42	9	33	0	0	0
Healthy Start	182	57	125	0	0	0
Abstract	71	11	60	0	0	0
Remonumentation	1,249	425	766	0	0	58
Gypsy Moth	6	0	6	0	0	0
Park & Rec Fund	219	13	206	0	0	0
Co. Agriculture	55	6	49	0	0	0
Land Use Plan	26	10	16	0	0	0
E.D.C.	27	0	27	0	0	0
ROD Automation	565	375	190	0	0	0
Local Correction	112	31	81	0	0	0
Victim Services	135	26	109	0	0	0
School Liaison	2,921	888	1,608	0	0	425
Drug Enforcement	163	125	38	0	0	0
Special Invest.	35	13	22	0	0	0
Crime Victims Wk	1,820	345	1,309	0	0	166
Law Library	269	100	169	0	0	0
Comm on Aging	20,680	8,950	8,696	0	0	3,034
C.D.B.G. Housing	1,686	1,399	287	0	0	0

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Administrator

Receiving Department	Total	County Coord	Accounting	Risk Mgmt	Computer Oper	Personnel Mgmt
Middleville Polc	4,211	1,746	1,635	0	0	830
MSHDA Home Prog.	551	458	93	0	0	0
Job Skills	218	23	184	0	0	11
Comm. Correction	2,663	668	1,673	0	0	322
Adult Drug Court	3,968	1,416	2,135	0	0	417
Juvenile Drug Ct	3,338	763	2,281	0	0	294
MI Justice Trng	157	37	120	0	0	0
Social Services	249	113	136	0	0	0
CC Probate	7,646	4,274	2,906	0	0	466
CC Welfare	26	4	22	0	0	0
CC Wrap Around	2,690	611	1,798	0	0	281
CC Juve Just	1,331	278	923	0	0	130
Vet's Trust Fund	116	29	87	0	0	0
Airport	2,962	501	2,461	0	0	0
Thornapple Manor	733	0	733	0	0	0
Transit	11,812	6,420	3,471	0	0	1,921
Commissary	1,084	475	609	0	0	0
Telephone	451	272	179	0	0	0
Vehicle Fund	169	0	169	0	0	0
FEMA Elevation	1,054	1,005	49	0	0	0
Non Allocated	1,925	464	1,461	0	0	0
Direct Billed	0	0	0	0	0	0
Total	331,463	133,021	121,242	12,466	19,817	44,917

**BARRY COUNTY, MICHIGAN
INSURANCE
NATURE AND EXTENT OF SERVICES**

Barry County acquires a broad range of insurance coverage to protect the County from any losses or liabilities associated with the ownership of property and the fiscal responsibilities of government. The following is a description of the policies, studies and how premiums and fees are allocated.

Property Insurance - this insurance provides coverage for County owned buildings and their contents. The premiums have been allocated to the Property Insurance Schedule and redistributed to the different facilities based on their insured values.

General Liability Coverage - this function accounts for the liability coverage necessary for the operations of all County departments. The basis of allocation is the dollar amount of expenditures by department excluding Mental Health and Thornapple Manor. The specific amount of General Liability insurance for Thornapple Manor has been accounted for under the "Specific Coverage" function and Mental Health is charged directly for liability insurance.

Vehicle Coverage - Barry County must insure its vehicles for liability, personal injury, collision, comprehensive physical damage, etc. The cost of auto insurance has been allocated based on the dollar amount of vehicles insurance premiums by benefiting department.

Specific Coverage - expenses for specific coverage acquired for certain departments has been allocated directly to the benefiting departments based on the dollar amount of premiums incurred for each department.

**BARRY COUNTY, MICHIGAN
INSURANCE
NATURE AND EXTENT OF SERVICES**

Health Insurance – this activity includes the costs associated with the additional appropriation the County made to the Health Insurance fund which were not included in the health insurance charges to individual departments. The basis of allocation is the dollar amount of health insurance charges by benefiting department.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .2 - Costs To Be Allocated
For Department Insurance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	664,643			664,643
Life Ins	(1,225)			
Total Deductions:	(1,225)			(1,225)
Administrator	11,191	1,318	12,509	
Clerk		30	30	
Treasurer		26	26	
Miscellaneous		631	631	
Total Allocated Additions:	11,191	2,005	13,196	13,196
Health Ins Transfer	75,468			
Total Departmental Cost Adjustments:	75,468			75,468
Total To Be Allocated:	750,077	2,005		752,082

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Insurance

	Total	General & Admin	Property Insur.	Gen Liab Insur.	Vehicle Insur.
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
MMRMA-Property	73,599	0	73,599	0	0
MMRMA-Liability	215,392	0	0	128,330	0
MMRMA-Auto Liab.	33,547	0	0	0	33,547
Health Ins	340,880	0	0	0	0
*Life Ins	1,225	1,225	0	0	0
Departmental Totals					
Total Expenditures	664,643	1,225	73,599	128,330	33,547
Deductions					
Total Deductions	(1,225)	(1,225)	0	0	0
Cost Adjustments					
Health Ins Transfer	75,468	0	0	0	0
Functional Cost	738,886	0	73,599	128,330	33,547
Allocation Step 1					
Inbound- All Others	11,191	0	2,554	4,452	1,164
1st Allocation	750,077	0	76,153	132,782	34,711
Allocation Step 2					
Inbound- All Others	2,005	0	458	797	209
2nd Allocation	2,005	0	458	797	209
Total For 0040 Insurance					
Total Allocated	752,082	0	76,611	133,579	34,920

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Insurance

	Law Enforcement	Specific Coverg	Health Insur.
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
MMRMA-Property	0	0	0
MMRMA-Liability	72,184	14,878	0
MMRMA-Auto Liab.	0	0	0
Health Ins	0	0	340,880
*Life Ins	0	0	0
Departmental Totals			
Total Expenditures	72,184	14,878	340,880
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Health Ins Transfer	0	0	75,468
Functional Cost	72,184	14,878	416,348
Allocation Step 1			
Inbound- All Others	2,505	516	0
1st Allocation	74,689	15,394	416,348
Allocation Step 2			
Inbound- All Others	449	92	0
2nd Allocation	449	92	0
Total For 0040 Insurance			
Total Allocated	75,138	15,486	416,348



Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Property Insur.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Property Insurance	100	100.0000	76,153		76,153	458	76,611
SubTotal	100	100.0000	76,153		76,153	458	76,611
TOTAL	100	100.0000	76,153		76,153	458	76,611

Allocation Basis: Direct allocation to Property Insurance

Allocation Source: Consultant's workpapers

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Gen Liab Insur.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrator	277,294	1.4370	1,908		1,908		1,908
Land Information Serv	281,699	1.4598	1,938		1,938	12	1,950
Data Processing	101,779	0.5274	700		700	4	704
Legal Counsel	39,599	0.2052	272		272	2	274
Clerk	402,077	2.0837	2,767		2,767	17	2,784
Treasurer	219,872	1.1394	1,513		1,513	9	1,522
Courthouse & Grounds	454,304	2.3543	3,126		3,126	19	3,145
Health Building	113,076	0.5860	778		778	5	783
Miscellaneous	158,611	0.8220	1,091		1,091	7	1,098
Bd of Comm	202,866	1.0513	1,396		1,396	9	1,405
Trial Court	1,467,072	7.6028	10,095		10,095	61	10,156
F.O.C.	937,409	4.8579	6,450		6,450	39	6,489
Jury Board	2,874	0.0149	20		20		20
Probate Court	784,189	4.0639	5,396		5,396	33	5,429
Adult Probation	9,817	0.0509	68		68		68
Elections	87,937	0.4557	605		605	4	609
Equalization	214,684	1.1126	1,477		1,477	9	1,486
Prosecutor	725,826	3.7614	4,995		4,995	30	5,025
Extradition	2,311	0.0120	16		16		16
Reg of Deeds	185,484	0.9612	1,276		1,276	8	1,284
Coop Extension	159,114	0.8246	1,095		1,095	7	1,102
Drain Comm	138,980	0.7202	956		956	6	962
Soil Conservat.	22,540	0.1168	155		155	1	156
Sheriff	2,373,516	12.3004	16,335		16,335	97	16,432
Seatbelt Enforc.	13,374	0.0693	92		92	1	93
Marine	114,618	0.5940	789		789	5	794
Road Patrol	97,049	0.5029	668		668	4	672
Jail	1,731,911	8.9753	11,918		11,918	73	11,991
Planning	201,732	1.0454	1,388		1,388	8	1,396
Emergency Serv	91,035	0.4718	626		626	4	630

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Gen Liab Insur.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Animal Control	211,528	1.0962	1,456		1,456	9	1,465
Public Works	161	0.0008	1		1		1
Health Dept	437,664	2.2681	3,012		3,012	18	3,030
Medical Exam	101,940	0.5283	701		701	4	705
Veterans Burial	19,740	0.1023	136		136	1	137
Veterans Counsel	38,802	0.2011	267		267	2	269
Soldiers & Sail	30,420	0.1576	209		209	1	210
Central Dispatch	1,449,197	7.5102	9,972		9,972	61	10,033
Charlton Park	614,997	3.1871	4,232		4,232	26	4,258
P.W. Solid Waste	58,198	0.3016	400		400	2	402
Bldg Strong Fam.	21,763	0.1128	150		150	1	151
C Snip Donation	2,112	0.0109	15		15		15
A.S. Donation	19,165	0.0993	132		132	1	133
Resource Network	1,222	0.0063	8		8		8
Healthy Start	8,307	0.0430	57		57		57
Abstract	1,700	0.0088	12		12		12
Remonumentation	61,527	0.3189	423		423	3	426
Park & Rec Fund	1,864	0.0097	13		13		13
Co. Agriculture	947	0.0049	7		7		7
Land Use Plan	1,530	0.0079	11		11		11
ROD Automation	54,333	0.2816	374		374	2	376
Local Correction	4,501	0.0233	31		31		31
Victim Services	3,856	0.0200	27		27		27
School Liaison	128,435	0.6656	884		884	5	889
Drug Enforcement	17,983	0.0932	124		124	1	125
Special Invest.	1,872	0.0097	13		13		13
Crime Victims Wk	49,991	0.2591	344		344	2	346
Law Library	14,465	0.0750	100		100	1	101
Comm on Aging	1,294,597	6.7090	8,908		8,908	54	8,962
C.D.B.G. Housing	202,350	1.0486	1,392		1,392	8	1,400

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Gen Liab Insur.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Middleville Polc	252,491	1.3085	1,737		1,737	11	1,748
MSHDA Home Prog.	66,119	0.3426	455		455	3	458
Job Skills	3,317	0.0172	23		23		23
Comm. Correction	96,705	0.5012	665		665	4	669
Adult Drug Court	204,803	1.0613	1,409		1,409	9	1,418
Juvenile Drug Ct	110,325	0.5717	759		759	5	764
MI Justice Trng	5,360	0.0278	37		37		37
Social Services	16,327	0.0846	112		112	1	113
CC Probate	618,321	3.2043	4,255		4,255	26	4,281
CC Welfare	573	0.0030	4		4		4
CC Wrap Around	88,411	0.4582	608		608	4	612
CC Juve Just	40,178	0.2082	276		276	2	278
Vet's Trust Fund	4,063	0.0211	28		28		28
Airport	72,441	0.3754	498		498	3	501
Transit	928,737	4.8130	6,391		6,391	39	6,430
Commissary	68,716	0.3561	473		473	3	476
Telephone	39,379	0.2041	271		271	2	273
FEMA Elevation	145,365	0.7533	1,000		1,000	6	1,006
Non Allocated	67,036	0.3474	461		461	3	464
SubTotal	19,296,483	100.0000	132,782		132,782	797	133,579
TOTAL	19,296,483	100.0000	132,782		132,782	797	133,579

Allocation Basis: Dollar amount of expenditures by benefiting department

Allocation Source: Annual audit

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Vehicle Insur.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Courthouse & Grounds	769.44	2.2936	796		796	5	801
F.O.C.	3,712.62	11.0669	3,841		3,841	23	3,864
Probate Court	928.15	2.7667	960		960	6	966
Equalization	928.15	2.7667	960		960	6	966
Coop Extension	928.15	2.7667	960		960	6	966
Drain Comm	769.44	2.2936	796		796	5	801
Sheriff	10,229.96	30.4945	10,587		10,587	62	10,649
Marine	365.35	1.0891	378		378	2	380
Emergency Serv	769.44	2.2936	796		796	5	801
Animal Control	3,847.22	11.4681	3,981		3,981	24	4,005
Charlton Park	1,856.31	5.5335	1,921		1,921	12	1,933
Comm on Aging	3,553.90	10.5938	3,677		3,677	22	3,699
Middleville Polc	730.71	2.1782	756		756	5	761
CC Probate	1,130.03	3.3685	1,169		1,169	7	1,176
Thornapple Manor	201.88	0.6018	209		209	1	210
Transit	2,826.25	8.4247	2,924		2,924	18	2,942
SubTotal	33,547.00	100.0000	34,711		34,711	209	34,920
TOTAL	33,547.00	100.0000	34,711		34,711	209	34,920

Allocation Basis: Dollar amount of vehicle insurance premiums by dept.

Allocation Source: Vehicle inventory summary

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Law Enforcement

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff	2,373,516	50.3172	37,580		37,580	227	37,807
Seatbelt Enforc.	13,374	0.2835	212		212	1	213
Marine	114,618	2.4298	1,815		1,815	11	1,826
Road Patrol	97,049	2.0574	1,537		1,537	9	1,546
Jail	1,731,911	36.7154	27,422		27,422	165	27,587
Victim Services	3,856	0.0817	61		61		61
School Liaison	128,435	2.7227	2,034		2,034	12	2,046
Special Invest.	1,872	0.0397	30		30		30
Middleville Polc	252,491	5.3526	3,998		3,998	24	4,022
SubTotal	4,717,122	100.0000	74,689		74,689	449	75,138
TOTAL	4,717,122	100.0000	74,689		74,689	449	75,138

Allocation Basis: Dollar amount of expenses by department (Sheriff Div.)

Allocation Source: Annual audit

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Specific Coverg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Thornapple Manor	14,878	100.0000	15,394		15,394	92	15,486
SubTotal	14,878	100.0000	15,394		15,394	92	15,486
TOTAL	14,878	100.0000	15,394		15,394	92	15,486

Allocation Basis: Dollar amount of charges by benefiting department

Allocation Source: Paid invoices

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Health Insur.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrator	12,316	0.7511	3,127		3,127		3,127
Land Information Serv	23,666	1.4432	6,009		6,009		6,009
Clerk	52,038	3.1734	13,212		13,212		13,212
Treasurer	36,517	2.2269	9,272		9,272		9,272
Courthouse & Grounds	41,180	2.5113	10,456		10,456		10,456
Health Building	9,659	0.5890	2,452		2,452		2,452
Bd of Comm	48,515	2.9586	12,318		12,318		12,318
Trial Court	160,271	9.7737	40,693		40,693		40,693
F.O.C.	107,818	6.5750	27,375		27,375		27,375
Probate Court	82,899	5.0554	21,048		21,048		21,048
Equalization	16,311	0.9947	4,141		4,141		4,141
Prosecutor	61,463	3.7482	15,605		15,605		15,605
Reg of Deeds	21,426	1.3066	5,440		5,440		5,440
Coop Extension	14,600	0.8903	3,707		3,707		3,707
Drain Comm	10,816	0.6596	2,746		2,746		2,746
Sheriff	152,184	9.2805	38,639		38,639		38,639
Marine	6	0.0004	2		2		2
Road Patrol	13,435	0.8193	3,411		3,411		3,411
Jail	126,990	7.7441	32,243		32,243		32,243
Planning	23,019	1.4038	5,844		5,844		5,844
Emergency Serv	13,435	0.8193	3,411		3,411		3,411
Animal Control	29,158	1.7781	7,403		7,403		7,403
Central Dispatch	109,607	6.6841	27,829		27,829		27,829
Charlton Park	40,429	2.4655	10,265		10,265		10,265
Remonumentation	3,358	0.2048	853		853		853
Crime Victims Wk	5,115	0.3119	1,299		1,299		1,299
Comm on Aging	72,466	4.4191	18,399		18,399		18,399
Middleville Polc	32,552	1.9851	8,265		8,265		8,265
Comm. Correction	7,645	0.4662	1,941		1,941		1,941
Adult Drug Court	17,300	1.0550	4,392		4,392		4,392

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Health Insur.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Juvenile Drug Ct	11,510	0.7019	2,922		2,922		2,922
CC Probate	27,016	1.6475	6,859		6,859		6,859
CC Wrap Around	1,694	0.1033	430		430		430
CC Juve Just	6,714	0.4094	1,705		1,705		1,705
Transit	66,677	4.0661	16,929		16,929		16,929
Non Allocated	180,015	10.9776	45,706		45,706		45,706
SubTotal	1,639,820	100.0000	416,348		416,348		416,348
TOTAL	1,639,820	100.0000	416,348		416,348		416,348

Allocation Basis: Dollar amount of health insurance premiums by department

Allocation Source: General ledger

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	Property Insur.	Gen Liab Insur.	Vehicle Insur.	Law Enforcment	Specific Coverg	Health Insur.
Administrator	5,035	0	1,908	0	0	0	3,127
Land Information Serv	7,959	0	1,950	0	0	0	6,009
Data Processing	704	0	704	0	0	0	0
Legal Counsel	274	0	274	0	0	0	0
Clerk	15,996	0	2,784	0	0	0	13,212
Treasurer	10,794	0	1,522	0	0	0	9,272
Courthouse & Grounds	14,402	0	3,145	801	0	0	10,456
Health Building	3,235	0	783	0	0	0	2,452
Miscellaneous	1,098	0	1,098	0	0	0	0
Property Insurance	76,611	76,611	0	0	0	0	0
Bd of Comm	13,723	0	1,405	0	0	0	12,318
Trial Court	50,849	0	10,156	0	0	0	40,693
F.O.C.	37,728	0	6,489	3,864	0	0	27,375
Jury Board	20	0	20	0	0	0	0
Probate Court	27,443	0	5,429	966	0	0	21,048
Adult Probation	68	0	68	0	0	0	0
Elections	609	0	609	0	0	0	0
Equalization	6,593	0	1,486	966	0	0	4,141
Prosecutor	20,630	0	5,025	0	0	0	15,605
Extradition	16	0	16	0	0	0	0
Reg of Deeds	6,724	0	1,284	0	0	0	5,440
Coop Extension	5,775	0	1,102	966	0	0	3,707
Drain Comm	4,509	0	962	801	0	0	2,746
Soil Conservat.	156	0	156	0	0	0	0
Sheriff	103,527	0	16,432	10,649	37,807	0	38,639
Seatbelt Enforc.	306	0	93	0	213	0	0
Marine	3,002	0	794	380	1,826	0	2
Road Patrol	5,629	0	672	0	1,546	0	3,411
Jail	71,821	0	11,991	0	27,587	0	32,243
Planning	7,240	0	1,396	0	0	0	5,844
Emergency Serv	4,842	0	630	801	0	0	3,411
Animal Control	12,873	0	1,465	4,005	0	0	7,403
Public Works	1	0	1	0	0	0	0

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	Property Insur.	Gen Liab Insur.	Vehicle Insur.	Law Enforcment	Specific Coverg	Health Insur.
Health Dept	3,030	0	3,030	0	0	0	0
Medical Exam	705	0	705	0	0	0	0
Veterans Burial	137	0	137	0	0	0	0
Veterans Counsel	269	0	269	0	0	0	0
Soldiers & Sail	210	0	210	0	0	0	0
Central Dispatch	37,862	0	10,033	0	0	0	27,829
Charlton Park	16,456	0	4,258	1,933	0	0	10,265
P.W. Solid Waste	402	0	402	0	0	0	0
Bldg Strong Fam.	151	0	151	0	0	0	0
C Snip Donation	15	0	15	0	0	0	0
A.S. Donation	133	0	133	0	0	0	0
Resource Network	8	0	8	0	0	0	0
Healthy Start	57	0	57	0	0	0	0
Abstract	12	0	12	0	0	0	0
Remonumentation	1,279	0	426	0	0	0	853
Park & Rec Fund	13	0	13	0	0	0	0
Co. Agriculture	7	0	7	0	0	0	0
Land Use Plan	11	0	11	0	0	0	0
ROD Automation	376	0	376	0	0	0	0
Local Correction	31	0	31	0	0	0	0
Victim Services	88	0	27	0	61	0	0
School Liaison	2,935	0	889	0	2,046	0	0
Drug Enforcement	125	0	125	0	0	0	0
Special Invest.	43	0	13	0	30	0	0
Crime Victims Wk	1,645	0	346	0	0	0	1,299
Law Library	101	0	101	0	0	0	0
Comm on Aging	31,060	0	8,962	3,699	0	0	18,399
C.D.B.G. Housing	1,400	0	1,400	0	0	0	0
Middleville Polc	14,796	0	1,748	761	4,022	0	8,265
MSHDA Home Prog.	458	0	458	0	0	0	0
Job Skills	23	0	23	0	0	0	0
Comm. Correction	2,610	0	669	0	0	0	1,941
Adult Drug Court	5,810	0	1,418	0	0	0	4,392

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	Property Insur.	Gen Liab Insur.	Vehicle Insur.	Law Enforcment	Specific Coverg	Health Insur.
Juvenile Drug Ct	3,686	0	764	0	0	0	2,922
MI Justice Tmg	37	0	37	0	0	0	0
Social Services	113	0	113	0	0	0	0
CC Probate	12,316	0	4,281	1,176	0	0	6,859
CC Welfare	4	0	4	0	0	0	0
CC Wrap Around	1,042	0	612	0	0	0	430
CC Juve Just	1,983	0	278	0	0	0	1,705
Vet's Trust Fund	28	0	28	0	0	0	0
Airport	501	0	501	0	0	0	0
Thornapple Manor	15,696	0	0	210	0	15,486	0
Transit	26,301	0	6,430	2,942	0	0	16,929
Commissary	476	0	476	0	0	0	0
Telephone	273	0	273	0	0	0	0
FEMA Elevation	1,006	0	1,006	0	0	0	0
Non Allocated	46,170	0	464	0	0	0	45,706
Direct Billed	0	0	0	0	0	0	0
Total	752,082	76,611	133,579	34,920	75,138	15,486	416,348

**BARRY COUNTY, MICHIGAN
LAND INFORMATION SERVICES
NATURE AND EXTENT OF SERVICES**

The Land Information Services department provides computer support, coordination, and evaluates the computer equipment needs for departments located in the courthouse. The cost associated with this effort has been allocated based on the number of PC's by benefiting department.

The remaining costs in this department are considered general government in nature and have not been allocated.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .2 - Costs To Be Allocated
For Department Land Information Serv

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	281,699			281,699
Building Use Charge	2,133	7	2,140	
Equipment Use Charge	37	1	38	
Administrator	3,967	782	4,749	
Insurance	7,947	12	7,959	
Land Information Serv		8,775	8,775	
Data Processing		6,613	6,613	
Legal Counsel		515	515	
Clerk		2,586	2,586	
Treasurer		333	333	
Courthouse & Grounds		8,365	8,365	
Miscellaneous		1,168	1,168	
Property Insurance		340	340	
Total Allocated Additions:	14,084	29,497	43,581	43,581
Total To Be Allocated:	295,783	29,497		325,280

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Land Information Serv

	Total	General & Admin	DP Support	General Gov't
Wages & Benefits				
SALARIES & WAGES	198,145	7,269	83,994	106,882
FRINGE BENEFITS	78,080	2,866	33,098	42,116
Other Expense & Cost				
Supplies	2,755	101	1,168	1,486
Postage	179	7	76	96
Dues	215	8	91	116
Contract Services	275	10	117	148
Telephone	785	29	333	423
Travel	945	35	401	509
Equip R & M	100	4	42	54
Training	50	2	21	27
Expendable Equip	170	6	72	92
Departmental Totals				
Total Expenditures	281,699	10,337	119,413	151,949
Deductions				
Total Deductions	0	0	0	0
Functional Cost	281,699	10,337	119,413	151,949
Allocation Step 1				
Inbound- All Others	14,084	517	5,970	7,597
Reallocate Admin Costs		(10,854)	4,776	6,078
Unallocated Costs	(165,624)	0	0	(165,624)
1st Allocation	130,159	0	130,159	0
Allocation Step 2				
Inbound- All Others	29,497	1,082	12,504	15,911
Reallocate Admin Costs		(1,082)	476	606
Unallocated Costs	(16,517)	0	0	(16,517)
2nd Allocation	12,980	0	12,980	0

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Land Information Serv

	Total	General & Admin	DP Support	General Gov't
Total For 0050 Land Information				
Total Allocated	143,139	0	143,139	0



Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Land Information Serv

Activity - DP Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrator	3	3.3708	4,387		4,387		4,387
Land Information Serv	6	6.7416	8,775		8,775		8,775
Clerk	4	4.4944	5,850		5,850	649	6,499
Treasurer	5	5.6180	7,312		7,312	811	8,123
Courthouse & Grounds	1	1.1236	1,462		1,462	162	1,624
Bd of Comm	8	8.9888	11,700		11,700	1,298	12,998
Equalization	4	4.4944	5,850		5,850	649	6,499
Prosecutor DP	14	15.7302	20,475		20,475	2,270	22,745
Reg of Deeds	6	6.7416	8,775		8,775	974	9,749
Drain Comm	2	2.2472	2,925		2,925	325	3,250
Sheriff	14	15.7303	20,474		20,474	2,272	22,746
Jail	14	15.7303	20,474		20,474	2,272	22,746
Planning	4	4.4944	5,850		5,850	649	6,499
Animal Control	4	4.4944	5,850		5,850	649	6,499
SubTotal	89	100.0000	130,159		130,159	12,980	143,139
TOTAL	89	100.0000	130,159		130,159	12,980	143,139

Allocation Basis: Number of terminals by benefiting department

Allocation Source: Computerization plan

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Land Information Serv

Receiving Department	Total	DP Support
Administrator	4,387	4,387
Land Information Serv	8,775	8,775
Clerk	6,499	6,499
Treasurer	8,123	8,123
Courthouse & Grounds	1,624	1,624
Bd of Comm	12,998	12,998
Equalization	6,499	6,499
Prosecutor DP	22,745	22,745
Reg of Deeds	9,749	9,749
Drain Comm	3,250	3,250
Sheriff	22,746	22,746
Jail	22,746	22,746
Planning	6,499	6,499
Animal Control	6,499	6,499
Direct Billed	0	0
Total	143,139	143,139

**BARRY COUNTY, MICHIGAN
DATA PROCESSING
NATURE AND EXTENT OF SERVICES**

The Data Processing department accounts for the cost of data processing equipment and maintenance and support of the users of the data processing services. The cost of this department have been separated into the following functions and allocated as follows.

Computer Services – This function identifies the costs of providing technical support, installing new software and maintaining the data processing equipment for users located at the Courthouse. The basis of allocation is the number of terminals by benefiting department.

Specific Services - The County purchased additional data processing supplies and services for specific departments. The basis of allocation is the dollar amount of expenses by benefiting department.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .2 - Costs To Be Allocated
For Department Data Processing

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	101,779			101,779
Capital Outlay	(1,833)			
Depreciation	(35,369)			
Total Deductions:	(37,202)			(37,202)
Equipment Use Charge	15,235	84	15,319	
Administrator	19,272	2,351	21,623	
Insurance	700	4	704	
Clerk		771	771	
Treasurer		945	945	
Miscellaneous		1,442	1,442	
Total Allocated Additions:	35,207	5,597	40,804	40,804
Total To Be Allocated:	99,784	5,597		105,381

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Data Processing

	Total	General & Admin	Computer Serv	Specific Serv
Wages & Benefits				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
Other Expense & Cost				
Operations	62,749	0	43,640	19,109
Other Expenses	1,828	0	1,828	0
*Capital Outlay	1,833	1,833	0	0
*Depreciation	35,369	35,369	0	0
Departmental Totals				
Total Expenditures	101,779	37,202	45,468	19,109
Deductions				
Total Deductions	(37,202)	(37,202)	0	0
Functional Cost	64,577	0	45,468	19,109
Allocation Step 1				
Inbound- All Others	35,207	0	35,207	0
1st Allocation	99,784	0	80,675	19,109
Allocation Step 2				
Inbound- 0110 Miscellaneous: Specific Serv	381	0	381	0
Inbound- All Others	5,216	0	5,216	0
2nd Allocation	5,597	0	5,597	0
Total For 0055 Data Processing				
Total Allocated	105,381	0	86,272	19,109

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Data Processing

Activity - Computer Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrator	3	3.3708	2,719		2,719		2,719
Land Information Serv	6	6.7416	5,439		5,439		5,439
Clerk	4	4.4944	3,626		3,626	280	3,906
Treasurer	5	5.6180	4,532		4,532	350	4,882
Courthouse & Grounds	1	1.1236	906		906	70	976
Bd of Comm	8	8.9888	7,252		7,252	560	7,812
Equalization	4	4.4944	3,626		3,626	280	3,906
Prosecutor DP	14	15.7302	12,691		12,691	979	13,670
Reg of Deeds	6	6.7416	5,439		5,439	420	5,859
Drain Comm	2	2.2472	1,813		1,813	140	1,953
Sheriff	14	15.7303	12,690		12,690	979	13,669
Jail	14	15.7303	12,690		12,690	979	13,669
Planning	4	4.4944	3,626		3,626	280	3,906
Animal Control	4	4.4944	3,626		3,626	280	3,906
SubTotal	89	100.0000	80,675		80,675	5,597	86,272
TOTAL	89	100.0000	80,675		80,675	5,597	86,272

Allocation Basis: Number of terminals by benefiting department

Allocation Source: Computerization plan

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Data Processing

Activity - Specific Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Land Information Serv	1,174	6.1437	1,174		1,174		1,174
Courthouse & Grounds	888	4.6470	888		888		888
Bd of Comm	7,208	37.7205	7,208		7,208		7,208
Trial Court	3,043	15.9244	3,043		3,043		3,043
Prosecutor DP	2,013	10.5343	2,013		2,013		2,013
Sheriff	1,998	10.4558	1,998		1,998		1,998
Non Allocated	2,785	14.5743	2,785		2,785		2,785
SubTotal	19,109	100.0000	19,109		19,109		19,109
TOTAL	19,109	100.0000	19,109		19,109		19,109

Allocation Basis: Dollar amount of service expense by department

Allocation Source: Paid invoices

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Data Processing

Receiving Department	Total	Computer Serv	Specific Serv
Administrator	2,719	2,719	0
Land Information Serv	6,613	5,439	1,174
Clerk	3,906	3,906	0
Treasurer	4,882	4,882	0
Courthouse & Grounds	1,864	976	888
Bd of Comm	15,020	7,812	7,208
Trial Court	3,043	0	3,043
Equalization	3,906	3,906	0
Prosecutor DP	15,683	13,670	2,013
Reg of Deeds	5,859	5,859	0
Drain Comm	1,953	1,953	0
Sheriff	15,667	13,669	1,998
Jail	13,669	13,669	0
Planning	3,906	3,906	0
Animal Control	3,906	3,906	0
Non Allocated	2,785	0	2,785
Direct Billed	0	0	0
Total	105,381	86,272	19,109

**BARRY COUNTY, MICHIGAN
LEGAL COUNSEL
NATURE AND EXTENT OF SERVICES**

Barry County engages in a private attorney to represent the County in various legal matters, primarily labor negotiations. The plan has categorized the legal counsel expenditures into two areas: Labor Counsel and Specific Counsel.

Labor Counsel - legal fees, arbitration and other legal costs relating to the negotiation of all bargaining units and personnel policy matters within the County are identified in this category. These costs are allocated based on the number of union employee assigned by department.

Specific Services- this function identifies cost related to a specific department. The basis of allocation is the dollar amount of expenditures by benefiting department.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .2 - Costs To Be Allocated
For Department Legal Counsel

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	39,599			39,599
Administrator	354	72	426	
Insurance	272	2	274	
Clerk		106	106	
Treasurer		143	143	
Miscellaneous		538	538	
Total Allocated Additions:	626	861	1,487	1,487
Total To Be Allocated:	40,225	861		41,086

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Legal Counsel

	Total	General & Admin	Labor Relations	Specific Serv
Wages & Benefits				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
Other Expense & Cost				
Legal Fees Other	34,510	0	11,376	23,134
Labor Counsel	5,089	0	5,089	0
Departmental Totals				
Total Expenditures	39,599	0	16,465	23,134
Deductions				
Total Deductions	0	0	0	0
Functional Cost	39,599	0	16,465	23,134
Allocation Step 1				
Inbound- All Others	626	626	0	0
Reallocate Admin Costs		(626)	260	366
1st Allocation	40,225	0	16,725	23,500
Allocation Step 2				
Inbound- All Others	861	861	0	0
Reallocate Admin Costs		(861)	358	503
2nd Allocation	861	0	358	503
Total For 0060 Legal Counsel				
Total Allocated	41,086	0	17,083	24,003

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Legal Counsel

Activity - Labor Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Land Information Serv	4.00	3.0769	515		515		515
Clerk	5.00	3.8462	643		643	14	657
Treasurer	2.00	1.5385	257		257	6	263
Courthouse & Grounds	5.00	3.8462	643		643	14	657
Trial Court	12.00	9.2308	1,544		1,544	34	1,578
F.O.C.	13.00	10.0000	1,673		1,673	37	1,710
Probate Court	4.00	3.0769	515		515	11	526
Equalization	2.00	1.5385	257		257	6	263
Prosecutor	7.00	5.3846	901		901	20	921
Reg of Deeds	2.00	1.5385	257		257	6	263
Coop Extension	2.00	1.5385	257		257	6	263
Drain Comm	1.00	0.7692	129		129	3	132
Sheriff	21.00	16.1536	2,702		2,702	57	2,759
Road Patrol	1.00	0.7692	129		129	3	132
Jail	19.00	14.6154	2,444		2,444	54	2,498
Planning	3.00	2.3077	386		386	9	395
Animal Control	3.00	2.3077	386		386	9	395
Central Dispatch	10.00	7.6923	1,287		1,287	28	1,315
School Liaison	2.00	1.5385	257		257	6	263
Middleville Polc	3.00	2.3077	386		386	9	395
Comm. Correction	2.00	1.5385	257		257	6	263
Adult Drug Court	1.00	0.7692	129		129	3	132
Juvenile Drug Ct	2.00	1.5385	257		257	6	263
CC Probate	2.00	1.5385	257		257	6	263
CC Wrap Around	1.50	1.1538	193		193	4	197
CC Juve Just	0.50	0.3846	64		64	1	65
SubTotal	130.00	100.0000	16,725		16,725	358	17,083
TOTAL	130.00	100.0000	16,725		16,725	358	17,083

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Legal Counsel

Allocation Basis: Number of union employees by department

Allocation Source: Salary schedule

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Legal Counsel

Activity - Specific Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrator	9,432.00	40.7712	9,581		9,581		9,581
Animal Control	377.00	1.6296	383		383	14	397
Park & Rec Fund	1,438.00	6.2160	1,461		1,461	53	1,514
Non Allocated	11,887.00	51.3832	12,075		12,075	436	12,511
SubTotal	23,134.00	100.0000	23,500		23,500	503	24,003
TOTAL	23,134.00	100.0000	23,500		23,500	503	24,003

Allocation Basis: Dollar amount of legal services by benefiting dept.

Allocation Source: Paid invoices

Barry County, Michigan

Cost Allocation Plan

Based On The Year Ended December 31, 2010

Schedule .5 - Allocation Summary

For Department Legal Counsel

Receiving Department	Total	Labor Relations	Specific Serv
Administrator	9,581	0	9,581
Land Information Serv	515	515	0
Clerk	657	657	0
Treasurer	263	263	0
Courthouse & Grounds	657	657	0
Trial Court	1,578	1,578	0
F.O.C.	1,710	1,710	0
Probate Court	526	526	0
Equalization	263	263	0
Prosecutor	921	921	0
Reg of Deeds	263	263	0
Coop Extension	263	263	0
Drain Comm	132	132	0
Sheriff	2,759	2,759	0
Road Patrol	132	132	0
Jail	2,498	2,498	0
Planning	395	395	0
Animal Control	792	395	397
Central Dispatch	1,315	1,315	0
Park & Rec Fund	1,514	0	1,514
School Liaison	263	263	0
Middleville Polc	395	395	0
Comm. Correction	263	263	0
Adult Drug Court	132	132	0
Juvenile Drug Ct	263	263	0
CC Probate	263	263	0
CC Wrap Around	197	197	0
CC Juve Just	65	65	0
Non Allocated	12,511	0	12,511

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Legal Counsel

Receiving Department	Total	Labor Relations	Specific Serv
Direct Billed	0	0	0
Total	41,086	17,083	24,003



**BARRY COUNTY, MICHIGAN
COUNTY CLERK
NATURE AND EXTENT OF SERVICES**

The Barry County Clerk's Department has many duties assigned to it. A good portion of its duties, while important to the efficient operation of government, are not eligible for allocation in this cost plan. For purposes of this cost allocation plan, the only activities of the Clerk's office that have been allocated include the payroll and accounting. Those individuals that spend 100% of their time related to a specific activity have been assigned to their respective activity. If an individual is split between 2 or more activities, a time and effort summary was used to distribute the appropriate percentage of effort between the benefiting activities. The costs included in this schedule have been allocated as follows.

Payroll/Personnel Fringe Benefits - identifies the cost associated with preparing and issuing payroll checks, maintaining payroll records, issuing Federal and State tax forms, administering fringe benefit programs, and maintaining records of County employees. These services are necessary for operating County departments and programs and are required by Federal and State law. The basis of allocation is the dollar amount of wages and fringe benefits by department receiving services.

Accounting - identifies the total cost of maintaining County financial records. This includes payment of invoices, posting to the ledgers, and preparing monthly and yearly financial reports. The basis of allocation is the number of accounting transactions per department.

General Government - all cost not allowable for allocation under OMB Circular A-87 are included in this function.

**BARRY COUNTY, MICHIGAN
COUNTY CLERK
NATURE AND EXTENT OF SERVICES**

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .2 - Costs To Be Allocated
For Department Clerk

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	402,077			402,077
Building Use Charge	4,183	13	4,196	
Equipment Use Charge	3,085	97	3,182	
Administrator	8,695	1,509	10,204	
Insurance	15,979	17	15,996	
Land Information Serv	5,850	649	6,499	
Data Processing	3,626	280	3,906	
Legal Counsel	643	14	657	
Clerk		6,050	6,050	
Treasurer		25,014	25,014	
Courthouse & Grounds		16,406	16,406	
Miscellaneous		21,778	21,778	
Property Insurance		666	666	
Total Allocated Additions:	42,061	72,493	114,554	114,554
Total To Be Allocated:	444,138	72,493		516,631

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Clerk

	Total	General & Admin	Payroll/Fringe	Accounting	General Gov't
Wages & Benefits					
SALARIES & WAGES	252,016	0	32,429	47,635	171,952
FRINGE BENEFITS	125,828	0	16,194	23,781	85,853
Other Expense & Cost					
Supplies	12,524	0	1,612	2,367	8,545
Postage	5,660	0	728	1,070	3,862
Dues	480	0	62	91	327
Contract Services	975	0	0	0	975
Telephone	1,645	0	212	311	1,122
Travel	1,098	0	141	208	749
Equip R & M	685	0	88	129	468
Training	1,079	0	139	204	736
Miscellaneous	87	0	11	16	60
Departmental Totals					
Total Expenditures	402,077	0	51,616	75,812	274,649
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	402,077	0	51,616	75,812	274,649
Allocation Step 1					
Inbound- 0030 Administrator: Accounting	5,449	2,108	3,341	0	0
Inbound- 0050 Land Information Serv: DP	5,850	0	2,193	2,194	1,463
Inbound- 0055 Data Processing: Computer	3,626	0	1,359	1,360	907
Inbound- All Others	27,136	0	3,492	5,129	18,515
Reallocate Admin Costs		(2,108)	271	398	1,439
Unallocated Costs	(296,973)	0	0	0	(296,973)
1st Allocation	147,165	0	62,272	84,893	0



Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Clerk

	Total	General & Admin	Payroll/Fringe	Accounting	General Gov't
Allocation Step 2					
Inbound- 0030 Administrator: Accounting	716	277	439	0	0
Inbound- 0050 Land Information Serv: DP	649	0	244	243	162
Inbound- 0055 Data Processing: Computer	280	0	105	105	70
Inbound- 0080 Treasurer: Acctng/Cash Rec	25,014	645	4,310	0	20,059
Inbound- 0110 Miscellaneous: Specific Serv	7,507	0	7,507	0	0
Inbound- 0110 Miscellaneous: Audit Services	8,459	692	1,780	0	5,987
Inbound- 0110 Miscellaneous: Accounting Serv	1,977	0	988	989	0
Inbound- All Others	27,891	0	3,589	5,272	19,030
Reallocate Admin Costs		(1,614)	208	305	1,101
Unallocated Costs	(46,409)	0	0	0	(46,409)
2nd Allocation	26,084	0	19,170	6,914	0
Total For 0070 Clerk					
Total Allocated	173,249	0	81,442	91,807	0

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Clerk

Activity - Payroll/Fringe

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrator	274,008	2.0264	1,262		1,262		1,262
Land Information Serv	276,224	2.0428	1,272		1,272		1,272
Clerk	377,844	2.7944	1,740		1,740		1,740
Treasurer	200,868	1.4855	925		925	306	1,231
Courthouse & Grounds	238,145	1.7612	1,097		1,097	363	1,460
Health Building	54,864	0.4057	253		253	84	337
Miscellaneous	16	0.0001					
Bd of Comm	178,238	1.3182	821		821	271	1,092
Trial Court	1,025,254	7.5823	4,722		4,722	1,561	6,283
F.O.C.	894,533	6.6155	4,120		4,120	1,362	5,482
Jury Board	431	0.0032	2		2	1	3
Probate Court	650,221	4.8087	2,994		2,994	990	3,984
Elections	6,378	0.0472	29		29	10	39
Equalization	204,024	1.5089	940		940	311	1,251
Prosecutor	697,535	5.1586	3,212		3,212	1,062	4,274
Reg of Deeds	180,517	1.3350	831		831	275	1,106
Coop Extension	100,365	0.7423	462		462	153	615
Drain Comm	131,034	0.9691	603		603	199	802
Sheriff	2,173,908	16.0771	10,013		10,013	3,307	13,320
Seatbelt Enforc.	5,713	0.0423	26		26	9	35
Marine	93,352	0.6904	430		430	142	572
Road Patrol	83,571	0.6181	385		385	127	512
Jail	1,256,859	9.2951	5,788		5,788	1,913	7,701
Planning	191,372	1.4153	881		881	291	1,172
Emergency Serv	78,816	0.5829	363		363	120	483
Animal Control	158,370	1.1712	729		729	241	970
Public Works	161	0.0012	1		1		1
Veterans Burial	840	0.0062	4		4	1	5
Veterans Counsel	36,211	0.2678	167		167	55	222
Central Dispatch	1,098,353	8.1229	5,058		5,058	1,672	6,730

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Clerk

Activity - Payroll/Fringe

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Charlton Park	348,126	2.5746	1,603		1,603	530	2,133
Remonumentation	17,561	0.1299	81		81	27	108
School Liaison	127,233	0.9410	586		586	194	780
Crime Victims Wk	49,797	0.3683	229		229	76	305
Comm on Aging	909,779	6.7283	4,190		4,190	1,385	5,575
Middleville Polc	248,777	1.8398	1,146		1,146	379	1,525
Job Skills	3,316	0.0245	15		15	5	20
Comm. Correction	96,678	0.7150	445		445	147	592
Adult Drug Court	125,192	0.9259	577		577	191	768
Juvenile Drug Ct	88,200	0.6523	406		406	134	540
CC Probate	139,577	1.0322	643		643	212	855
CC Wrap Around	84,417	0.6243	389		389	128	517
CC Juve Just	38,844	0.2873	179		179	59	238
Transit	576,158	4.2610	2,653		2,653	877	3,530
SubTotal	13,521,680	100.0000	62,272		62,272	19,170	81,442
TOTAL	13,521,680	100.0000	62,272		62,272	19,170	81,442

Allocation Basis: Dollar amount of wages & fringe benefits by dept.

Allocation Source: Detail general ledger

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Clerk

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrator	324	1.4491	1,230		1,230		1,230
Insurance	8	0.0358	30		30		30
Land Information Serv	346	1.5475	1,314		1,314		1,314
Data Processing	203	0.9080	771		771		771
Legal Counsel	28	0.1252	106		106		106
Clerk	1,135	5.0765	4,310		4,310		4,310
Treasurer	310	1.3865	1,177		1,177	106	1,283
Courthouse & Grounds	630	2.8178	2,392		2,392	214	2,606
Health Building	333	1.4894	1,264		1,264	113	1,377
Miscellaneous	217	0.9706	824		824	74	898
Bd of Comm	245	1.0958	930		930	83	1,013
Trial Court	828	3.7034	3,144		3,144	282	3,426
F.O.C.	627	2.8044	2,381		2,381	213	2,594
Jury Board	28	0.1252	106		106	10	116
Probate Court	903	4.0388	3,429		3,429	307	3,736
Adult Probation	57	0.2549	216		216	19	235
Elections	136	0.6083	516		516	46	562
Equalization	398	1.7801	1,511		1,511	135	1,646
Prosecutor	513	2.2945	1,948		1,948	175	2,123
Extradition	5	0.0224	19		19	2	21
Reg of Deeds	314	1.4044	1,192		1,192	107	1,299
Coop Extension	435	1.9456	1,652		1,652	148	1,800
Coop Ext Grants	17	0.0760	65		65	6	71
Drain Comm	337	1.5073	1,280		1,280	115	1,395
Soil Conservat.	1	0.0045	4		4		4
Sheriff	1,014	4.5353	3,850		3,850	345	4,195
Seatbelt Enforc.	99	0.4428	376		376	34	410
OHSP Enforcement	13	0.0581	49		49	4	53
Marine	262	1.1718	995		995	89	1,084
Road Patrol	319	1.4268	1,211		1,211	109	1,320

Barry County, Michigan

Cost Allocation Plan

Based On The Year Ended December 31, 2010

Schedule .4 - Detail Activity Allocations

For Department Clerk

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Jail	1,263	5.6490	4,796		4,796	430	5,226
Planning	396	1.7712	1,504		1,504	135	1,639
Emergency Serv	345	1.5431	1,310		1,310	117	1,427
Animal Control	589	2.6344	2,236		2,236	200	2,436
Public Works	18	0.0805	68		68	6	74
Health Dept	6	0.0268	23		23	2	25
Medical Exam	158	0.7067	600		600	54	654
Veterans Burial	68	0.3041	258		258	23	281
Veterans Counsel	268	1.1987	1,018		1,018	91	1,109
Soldiers & Sail	85	0.3802	323		323	29	352
Road Comm	91	0.4070	346		346	31	377
Central Dispatch	923	4.1283	3,505		3,505	314	3,819
Charlton Park	1,098	4.9110	4,169		4,169	374	4,543
P.W. Solid Waste	67	0.2997	254		254	23	277
Bldg Strong Fam.	30	0.1342	114		114	10	124
C Snip Donation	26	0.1163	99		99	9	108
A.S. Donation	45	0.2013	171		171	15	186
Resource Network	6	0.0268	23		23	2	25
Healthy Start	23	0.1029	87		87	8	95
Abstract	11	0.0492	42		42	4	46
Remonumentation	141	0.6306	535		535	48	583
Gypsy Moth	1	0.0045	4		4		4
Park & Rec Fund	38	0.1700	144		144	13	157
Co. Agriculture	9	0.0403	34		34	3	37
Land Use Plan	3	0.0134	11		11	1	12
E.D.C.	5	0.0224	19		19	2	21
ROD Automation	35	0.1565	133		133	12	145
Local Correction	15	0.0671	57		57	5	62
Victim Services	20	0.0895	76		76	7	83
School Liaison	296	1.3239	1,124		1,124	101	1,225

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Clerk

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Drug Enforcement	7	0.0313	27		27	2	29
Special Invest.	4	0.0179	15		15	1	16
Crime Victims Wk	241	1.0779	915		915	82	997
Law Library	31	0.1387	118		118	11	129
Comm on Aging	1,601	7.1604	6,079		6,079	546	6,625
C.D.B.G. Housing	53	0.2371	201		201	18	219
Middleville Polc	301	1.3463	1,143		1,143	102	1,245
MSHDA Home Prog.	17	0.0760	65		65	6	71
Job Skills	34	0.1521	129		129	12	141
Comm. Correction	308	1.3776	1,169		1,169	105	1,274
Adult Drug Court	393	1.7578	1,492		1,492	134	1,626
Juvenile Drug Ct	420	1.8785	1,595		1,595	143	1,738
MI Justice Trng	22	0.0984	84		84	7	91
Social Services	25	0.1118	95		95	9	104
CC Probate	535	2.3929	2,031		2,031	182	2,213
CC Welfare	4	0.0179	15		15	1	16
CC Wrap Around	331	1.4805	1,257		1,257	113	1,370
CC Juve Just	170	0.7604	645		645	58	703
Vet's Trust Fund	16	0.0716	61		61	5	66
Airport	453	2.0261	1,720		1,720	154	1,874
Thornapple Manor	135	0.6038	513		513	46	559
Transit	639	2.8580	2,426		2,426	217	2,643
Commissary	112	0.5009	425		425	38	463
Telephone	33	0.1476	125		125	11	136
Vehicle Fund	31	0.1387	118		118	11	129
FEMA Elevation	9	0.0403	34		34	3	37
Non Allocated	269	1.2031	1,021		1,021	92	1,113
SubTotal	22,358	100.0000	84,893		84,893	6,914	91,807
TOTAL	22,358	100.0000	84,893		84,893	6,914	91,807

**Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Clerk**

Allocation Basis: Number of transactions by benefiting department

Allocation Source: Detail general ledger

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Clerk

Receiving Department	Total	Payroll/Fringe	Accounting
Administrator	2,492	1,262	1,230
Insurance	30	0	30
Land Information Serv	2,586	1,272	1,314
Data Processing	771	0	771
Legal Counsel	106	0	106
Clerk	6,050	1,740	4,310
Treasurer	2,514	1,231	1,283
Courthouse & Grounds	4,066	1,460	2,606
Health Building	1,714	337	1,377
Miscellaneous	898	0	898
Bd of Comm	2,105	1,092	1,013
Trial Court	9,709	6,283	3,426
F.O.C.	8,076	5,482	2,594
Jury Board	119	3	116
Probate Court	7,720	3,984	3,736
Adult Probation	235	0	235
Elections	601	39	562
Equalization	2,897	1,251	1,646
Prosecutor	6,397	4,274	2,123
Extradition	21	0	21
Reg of Deeds	2,405	1,106	1,299
Coop Extension	2,415	615	1,800
Coop Ext Grants	71	0	71
Drain Comm	2,197	802	1,395
Soil Conservat.	4	0	4
Sheriff	17,515	13,320	4,195
Seatbelt Enforc.	445	35	410
OHSP Enforcement	53	0	53
Marine	1,656	572	1,084
Road Patrol	1,832	512	1,320
Jail	12,927	7,701	5,226
Planning	2,811	1,172	1,639
Emergency Serv	1,910	483	1,427

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Clerk

Receiving Department	Total	Payroll/Fringe	Accounting
Animal Control	3,406	970	2,436
Public Works	75	1	74
Health Dept	25	0	25
Medical Exam	654	0	654
Veterans Burial	286	5	281
Veterans Counsel	1,331	222	1,109
Soldiers & Sail	352	0	352
Road Comm	377	0	377
Central Dispatch	10,549	6,730	3,819
Charlton Park	6,676	2,133	4,543
P.W. Solid Waste	277	0	277
Bldg Strong Fam.	124	0	124
C Snip Donation	108	0	108
A.S. Donation	186	0	186
Resource Network	25	0	25
Healthy Start	95	0	95
Abstract	46	0	46
Remonumentation	691	108	583
Gypsy Moth	4	0	4
Park & Rec Fund	157	0	157
Co. Agriculture	37	0	37
Land Use Plan	12	0	12
E.D.C.	21	0	21
ROD Automation	145	0	145
Local Correction	62	0	62
Victim Services	83	0	83
School Liaison	2,005	780	1,225
Drug Enforcement	29	0	29
Special Invest.	16	0	16
Crime Victims Wk	1,302	305	997
Law Library	129	0	129
Comm on Aging	12,200	5,575	6,625
C.D.B.G. Housing	219	0	219

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Clerk

Receiving Department	Total	Payroll/Fringe	Accounting
Middleville Polc	2,770	1,525	1,245
MSHDA Home Prog.	71	0	71
Job Skills	161	20	141
Comm. Correction	1,866	592	1,274
Adult Drug Court	2,394	768	1,626
Juvenile Drug Ct	2,278	540	1,738
MI Justice Trng	91	0	91
Social Services	104	0	104
CC Probate	3,068	855	2,213
CC Welfare	16	0	16
CC Wrap Around	1,887	517	1,370
CC Juve Just	941	238	703
Vet's Trust Fund	66	0	66
Airport	1,874	0	1,874
Thornapple Manor	559	0	559
Transit	6,173	3,530	2,643
Commissary	463	0	463
Telephone	136	0	136
Vehicle Fund	129	0	129
FEMA Elevation	37	0	37
Non Allocated	1,113	0	1,113
Direct Billed	0	0	0
Total	173,249	81,442	91,807



**BARRY COUNTY, MICHIGAN
COUNTY TREASURER
NATURE AND EXTENT OF SERVICES**

The Barry County Treasurer is responsible for the cash management of the County. The Treasurer collects all taxes, licenses, fees and other revenue throughout the year. Funds are invested by the Treasurer to generate interest income. All disbursements of funds are handled and signed by the Treasurer's Office and reconciliation is made between the bank's records and the County's records. The cost plan has identified the services and related costs of the banking and accounting functions of the Treasurer's Office. This service includes receipting of all cash and posting the related accounting activity to County records.

Those individuals that spend 100% of their time related to a specific activity have been assigned to their respective activity. If an individual is split between 2 or more activities, a time and effort summary was used to distribute the appropriate percentage of effort between the benefiting activities. The costs included in this schedule have been allocated as follows.

Accounting/Banking - Costs for the accounting/banking function have been allocated to the various County activities based on the number of departmental transactions.

The balance of the County Treasurer's activities, including tax collection, delinquent tax sales, and investing has been segregated into an activity identified as general government and for purposes of this plan have not been allocated.

**BARRY COUNTY, MICHIGAN
COUNTY TREASURER
NATURE AND EXTENT OF SERVICES**

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .2 - Costs To Be Allocated
For Department Treasurer

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	219,872			219,872
Building Use Charge	2,215	10	2,225	
Equipment Use Charge	132	4	136	
Administrator	3,248	626	3,874	
Insurance	10,785	9	10,794	
Land Information Serv	7,312	811	8,123	
Data Processing	4,532	350	4,882	
Legal Counsel	257	6	263	
Clerk	2,102	412	2,514	
Treasurer		5,091	5,091	
Courthouse & Grounds		10,081	10,081	
Miscellaneous		4,018	4,018	
Property Insurance		379	379	
Total Allocated Additions:	30,583	21,797	52,380	52,380
Total To Be Allocated:	250,455	21,797		272,252

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule ,3 - Costs Allocated By Activity
For Department Treasurer

	Total	General & Admin	Acctng/Cash Rec	General Gov't
Wages & Benefits				
SALARIES & WAGES	127,978	28,314	57,264	42,400
FRINGE BENEFITS	72,890	16,123	32,619	24,148
Other Expense & Cost				
Supplies	2,373	525	1,062	786
Postage	2,200	487	984	729
Dues	150	33	67	50
Telephone	423	94	189	140
Tax Bond	2,331	0	0	2,331
Tax Tribunal	11,527	0	0	11,527
Departmental Totals				
Total Expenditures	219,872	45,576	92,185	82,111
Deductions				
Total Deductions	0	0	0	0
Functional Cost	219,872	45,576	92,185	82,111
Allocation Step 1				
Inbound- 0010 Building Use Charge: Annex	99	0	0	99
Inbound- All Others	30,484	6,744	13,640	10,100
Reallocate Admin Costs		(52,320)	27,944	24,376
Unallocated Costs	(116,686)	0	0	(116,686)
1st Allocation	133,769	0	133,769	0
Allocation Step 2				
Inbound- 0010 Building Use Charge: Annex	4	0	0	4
Inbound- 0090 Courthouse & Grounds: Annex	1,783	0	0	1,783
Inbound- 0110 Miscellaneous: Accounting Serv	1,482	0	1,482	0
Inbound- 0120 Property Insurance: Annex	42	0	0	42
Inbound- All Others	18,486	4,090	8,271	6,125
Reallocate Admin Costs		(4,090)	2,184	1,906
Unallocated Costs	(9,860)	0	0	(9,860)
2nd Allocation	11,937	0	11,937	0



Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	General & Admin	Acctng/Cash Rec	General Gov't
Total For 0080 Treasurer				
Total Allocated	145,706	0	145,706	0

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Acctng/Cash Rec

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrator	21	0.0829	111		111		111
Insurance	5	0.0197	26		26		26
Land Information Serv	63	0.2487	333		333		333
Data Processing	179	0.7066	945		945		945
Legal Counsel	27	0.1066	143		143		143
Clerk	4,737	18.6995	25,014		25,014		25,014
Treasurer	964	3.8055	5,091		5,091		5,091
Courthouse & Grounds	350	1.3817	1,848		1,848	216	2,064
Health Building	85	0.3355	449		449	52	501
Miscellaneous	186	0.7342	982		982	115	1,097
Bd of Comm	105	0.4145	554		554	65	619
Trial Court	815	3.2173	4,304		4,304	503	4,807
F.O.C.	375	1.4803	1,980		1,980	232	2,212
Jury Board	7	0.0276	37		37	4	41
Probate Court	1,604	6.3319	8,470		8,470	990	9,460
Adult Probation	36	0.1421	190		190	22	212
Elections	81	0.3198	428		428	50	478
Equalization	87	0.3434	459		459	54	513
Prosecutor	204	0.8053	1,077		1,077	126	1,203
Extradition	5	0.0197	26		26	3	29
Reg of Deeds	939	3.7068	4,959		4,959	580	5,539
Coop Extension	147	0.5803	776		776	91	867
Coop Ext Grants	25	0.0987	132		132	15	147
Drain Comm	42	0.1658	222		222	26	248
Soil Conservat.	1	0.0039	5		5	1	6
Sheriff	1,011	3.9910	5,339		5,339	624	5,963
Seatbelt Enforc.	10	0.0395	53		53	6	59
Marine	57	0.2250	301		301	35	336
Road Patrol	39	0.1540	206		206	24	230
Jail	899	3.5489	4,747		4,747	555	5,302



Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Acctng/Cash Rec

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Planning	100	0.3948	528		528	62	590
Emergency Serv	89	0.3513	470		470	55	525
Animal Control	419	1.6540	2,213		2,213	259	2,472
Health Dept	6	0.0237	32		32	4	36
Medical Exam	153	0.6040	808		808	94	902
Veterans Burial	53	0.2092	280		280	33	313
Veterans Counsel	26	0.1026	137		137	16	153
Soldiers & Sail	84	0.3316	444		444	52	496
Road Comm	166	0.6553	877		877	102	979
Central Dispatch	602	2.3764	3,179		3,179	372	3,551
Charlton Park	935	3.6910	4,937		4,937	577	5,514
P.W. Solid Waste	75	0.2961	396		396	46	442
Bldg Strong Fam.	33	0.1303	174		174	20	194
C Snip Donation	52	0.2053	275		275	32	307
A.S. Donation	101	0.3987	533		533	62	595
Resource Network	27	0.1066	143		143	17	160
Healthy Start	18	0.0711	95		95	11	106
Abstract	21	0.0829	111		111	13	124
Remonumentation	35	0.1382	185		185	22	207
Gypsy Moth	91	0.3592	481		481	56	537
Park & Rec Fund	29	0.1145	153		153	18	171
Co. Agriculture	3	0.0118	16		16	2	18
Land Use Plan	4	0.0158	21		21	2	23
E.D.C.	6	0.0237	32		32	4	36
ROD Automation	276	1.0895	1,457		1,457	170	1,627
Local Correction	26	0.1026	137		137	16	153
Victim Services	40	0.1579	211		211	25	236
School Liaison	10	0.0395	53		53	6	59
Drug Enforcement	6	0.0237	32		32	4	36
Special Invest.	16	0.0632	84		84	10	94

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Acctng/Cash Rec

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Crime Victims Wk	5	0.0197	26		26	3	29
Law Library	35	0.1382	185		185	22	207
Substance Abuse	2	0.0079	11		11	1	12
Comm on Aging	1,726	6.8135	9,114		9,114	1,066	10,180
C.D.B.G. Housing	110	0.4342	581		581	68	649
Middleville Polc	34	0.1342	180		180	21	201
MSHDA Home Prog.	32	0.1263	169		169	20	189
Job Skills	6	0.0237	32		32	4	36
Comm. Correction	25	0.0987	132		132	15	147
Adult Drug Court	306	1.2080	1,616		1,616	189	1,805
Juvenile Drug Ct	155	0.6119	818		818	96	914
MI Justice Trng	20	0.0790	106		106	12	118
Social Services	41	0.1619	217		217	25	242
CC Probate	559	2.2067	2,952		2,952	345	3,297
CC Welfare	5	0.0197	26		26	3	29
CC Wrap Around	57	0.2250	301		301	35	336
CC Juve Just	22	0.0868	116		116	14	130
Vel's Trust Fund	21	0.0829	111		111	13	124
Airport	578	2.2817	3,052		3,052	357	3,409
Thornapple Manor	400	1.5790	2,112		2,112	247	2,359
Transit	491	1.9383	2,593		2,593	303	2,896
Commissary	187	0.7382	987		987	115	1,102
Telephone	44	0.1737	232		232	27	259
Vehicle Fund	33	0.1303	174		174	20	194
FEMA Elevation	14	0.0553	74		74	9	83
Non Allocated	3,816	15.0640	20,151		20,151	2,356	22,507
SubTotal	25,332	100.0000	133,769		133,769	11,937	145,706
TOTAL	25,332	100.0000	133,769		133,769	11,937	145,706

**Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Allocation Basis: Number of transactions by benefiting department

Allocation Source: Detail general ledger

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Acctng/Cash Rec
Administrator	111	111
Insurance	26	26
Land Information Serv	333	333
Data Processing	945	945
Legal Counsel	143	143
Clerk	25,014	25,014
Treasurer	5,091	5,091
Courthouse & Grounds	2,064	2,064
Health Building	501	501
Miscellaneous	1,097	1,097
Bd of Comm	619	619
Trial Court	4,807	4,807
F.O.C.	2,212	2,212
Jury Board	41	41
Probate Court	9,460	9,460
Adult Probation	212	212
Elections	478	478
Equalization	513	513
Prosecutor	1,203	1,203
Extradition	29	29
Reg of Deeds	5,539	5,539
Coop Extension	867	867
Coop Ext Grants	147	147
Drain Comm	248	248
Soil Conservat.	6	6
Sheriff	5,963	5,963
Seatbelt Enforc.	59	59
Marine	336	336
Road Patrol	230	230
Jail	5,302	5,302
Planning	590	590
Emergency Serv	525	525
Animal Control	2,472	2,472



Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Acctg/Cash Rec
Health Dept	36	36
Medical Exam	902	902
Veterans Burial	313	313
Veterans Counsel	153	153
Soldiers & Sail	496	496
Road Comm	979	979
Central Dispatch	3,551	3,551
Charlton Park	5,514	5,514
P.W. Solid Waste	442	442
Bldg Strong Fam.	194	194
C Snip Donation	307	307
A.S. Donation	595	595
Resource Network	160	160
Healthy Start	106	106
Abstract	124	124
Remonumentation	207	207
Gypsy Moth	537	537
Park & Rec Fund	171	171
Co. Agriculture	18	18
Land Use Plan	23	23
E.D.C.	36	36
ROD Automation	1,627	1,627
Local Correction	153	153
Victim Services	236	236
School Liaison	59	59
Drug Enforcement	36	36
Special Invest.	94	94
Crime Victims Wk	29	29
Law Library	207	207
Substance Abuse	12	12
Comm on Aging	10,180	10,180
C.D.B.G. Housing	649	649
Middleville Polc	201	201

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Acctng/Cash Rec
MSHDA Home Prog.	189	189
Job Skills	36	36
Comm. Correction	147	147
Adult Drug Court	1,805	1,805
Juvenile Drug Ct	914	914
MI Justice Trng	118	118
Social Services	242	242
CC Probate	3,297	3,297
CC Welfare	29	29
CC Wrap Around	336	336
CC Juve Just	130	130
Vet's Trust Fund	124	124
Airport	3,409	3,409
Thornapple Manor	2,359	2,359
Transit	2,896	2,896
Commissary	1,102	1,102
Telephone	259	259
Vehicle Fund	194	194
FEMA Elevation	83	83
Non Allocated	22,507	22,507
Direct Billed	0	0
Total	145,706	145,706

**BARRY COUNTY, MICHIGAN
COURTHOUSE AND GROUNDS
NATURE AND EXTENT OF SERVICES**

The Courthouse and Grounds Department is responsible for the overall administration of maintenance and repair programs for County buildings and property. Included in the department's budget are expenses for supplies, building repairs, equipment, grounds maintenance, and utility expenses. These latter expenses have been specifically identified to buildings through an analysis of vendor invoices.

Costs of this department have been segregated into the county buildings it services; the Courthouse, Courthouse Annex, Courts & Law Building and FOC Building. Distributed costs for the four buildings have been allocated based on assigned square footage per occupant department of each building. With respect to the Health Building, all costs have been allocated directly to the Health Department since it is a single occupancy department building. All departments receive essentially the same type and level of service. Therefore, the allocation base recognizes this condition by distributing the total cost of providing this service to each department in proportion to its usable square footages.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .2 - Costs To Be Allocated
For Department Courthouse & Grounds

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	454,116			454,116
Utilities Excluded	(5,344)			
Total Deductions:	(5,344)			(5,344)
Building Use Charge	3,828	11	3,839	
Equipment Use Charge	14,499	382	14,881	
Administrator	6,185	1,173	7,358	
Insurance	14,378	24	14,402	
Land Information Serv	1,462	162	1,624	
Data Processing	1,794	70	1,864	
Legal Counsel	643	14	657	
Clerk	3,489	577	4,066	
Treasurer	1,848	216	2,064	
Courthouse & Grounds		14,494	14,494	
Miscellaneous		10,778	10,778	
Property Insurance		728	728	
Total Allocated Additions:	48,126	28,629	76,755	76,755
Building Auth.	188			
Total Departmental Cost Adjustments:	188			188
Total To Be Allocated:	497,086	28,629		525,715

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Courthouse & Grounds

	Total	General & Admin	Courthouse	Annex Building	Courts & Law
Wages & Benefits					
SALARIES & WAGES	149,968	0	41,346	11,757	78,074
FRINGE BENEFITS	87,988	0	24,258	6,898	45,807
Other Expense & Cost					
Supplies	33	0	9	3	17
Gas & Oil	1,322	0	364	104	688
Janitor Supplies	5,781	0	1,594	453	3,010
Snow Plowing	6,500	0	1,792	510	3,384
Contract Services	54,489	0	15,023	4,272	28,367
Telephone	1,192	0	329	93	621
Utilities	107,637	755	24,425	17,752	53,763
*Utilities Excluded	5,344	5,344	0	0	0
Trash Pickup	2,712	0	748	213	1,411
Water / Sewer	11,188	0	3,085	877	5,824
Building R & M	13,708	0	3,779	1,075	7,136
Equip R & M	2,090	0	576	164	1,088
Lighting	1,647	0	454	129	858
Landscaping	2,517	0	694	197	1,311
Departmental Totals					
Total Expenditures	454,116	6,099	118,476	44,497	231,359
Deductions					
Total Deductions	(5,344)	(5,344)	0	0	0
Cost Adjustments					
Building Auth.	188	188	0	0	0
Functional Cost	448,960	943	118,476	44,497	231,359
Allocation Step 1					
Inbound- All Others	48,126	0	13,270	3,771	25,053
Reallocate Admin Costs		(943)	250	92	487
1st Allocation	497,086	0	131,996	48,360	256,899

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Courthouse & Grounds

	Total	General & Admin	Courthouse	Annex Building	Courts & Law
Allocation Step 2					
Inbound- 0110 Miscellaneous: Specific Serv	8,137	0	0	0	7,622
Inbound- All Others	20,492	0	5,650	1,606	10,667
2nd Allocation	28,629	0	5,650	1,606	18,289
Total For 0090 Courthouse &					
Total Allocated	525,715	0	137,646	49,966	275,188



Barry County, Michigan

Cost Allocation Plan

Based On The Year Ended December 31, 2010

Schedule .3 - Costs Allocated By Activity

For Department Courthouse & Grounds

FOC Building

Wages & Benefits

SALARIES & WAGES	18,791
FRINGE BENEFITS	11,025

Other Expense & Cost

Supplies	4
Gas & Oil	166
Janitor Supplies	724
Snow Plowing	814
Contract Services	6,827
Telephone	149
Utilities	10,942
*Utilities Excluded	0
Trash Pickup	340
Water / Sewer	1,402
Building R & M	1,718
Equip R & M	262
Lighting	206
Landscaping	315

Departmental Totals

Total Expenditures	53,685
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Deductions

Total Deductions	0
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Cost Adjustments

Building Auth.	0
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Functional Cost	53,685
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Allocation Step 1

Inbound- All Others	6,032
Reallocate Admin Costs	114
1st Allocation	59,831

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Courthouse & Grounds

	FOC Building
<hr/>	
Allocation Step 2	
Inbound- 0110 Miscellaneous: Specific Serv	515
Inbound- All Others	2,569
2nd Allocation	3,084
Total For 0090 Courthouse &	
Total Allocated	62,915



Barry County, Michigan

Cost Allocation Plan

Based On The Year Ended December 31, 2010

Schedule .4 - Detail Activity Allocations

For Department Courthouse & Grounds

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrator	704	5.9485	7,852		7,852		7,852
Land Information Serv	750	6.3371	8,365		8,365		8,365
Clerk	1,471	12.4292	16,406		16,406		16,406
Treasurer	744	6.2864	8,298		8,298		8,298
Courthouse & Grounds	200	1.6899	2,231		2,231		2,231
Bd of Comm	810	6.8441	9,034		9,034	575	9,609
Trial Court	4,115	34.7699	45,893		45,893	2,918	48,811
Equalization	638	5.3908	7,116		7,116	453	7,569
Reg of Deeds	760	6.4216	8,476		8,476	539	9,015
Drain Comm	546	4.6134	6,090		6,090	387	6,477
Planning	596	5.0359	6,647		6,647	423	7,070
Emergency Serv	144	1.2167	1,606		1,606	102	1,708
Law Library	357	3.0165	3,982		3,982	253	4,235
SubTotal	11,835	100.0000	131,996		131,996	5,650	137,646
TOTAL	11,835	100.0000	131,996		131,996	5,650	137,646

Allocation Basis: Usable square footage by occupant department

Allocation Source: Building floor plans

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Courthouse & Grounds

Activity - Annex Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Treasurer	105	3.6868	1,783		1,783		1,783
Courthouse & Grounds	133	4.6699	2,258		2,258		2,258
Veterans Counsel	187	6.5660	3,175		3,175	115	3,290
Comm. Correction	219	7.6896	3,719		3,719	135	3,854
Adult Drug Court	284	9.9719	4,822		4,822	175	4,997
Non Allocated	1,920	67.4158	32,603		32,603	1,181	33,784
SubTotal	2,848	100.0000	48,360		48,360	1,606	49,966
TOTAL	2,848	100.0000	48,360		48,360	1,606	49,966

Allocation Basis: Usable square footage by occupant department

Allocation Source: Building floor plans

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Courthouse & Grounds

Activity - Courts & Law

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Courthouse & Grounds	864	3.8947	10,005		10,005		10,005
Trial Court	5,388	24.2878	62,395		62,395	4,622	67,017
Probate Court	5,698	25.6852	65,986		65,986	4,888	70,874
Adult Probation	2,848	12.8381	32,981		32,981	2,443	35,424
Prosecutor	2,220	10.0072	25,708		25,708	1,904	27,612
Coop Extension	2,364	10.6563	27,376		27,376	2,028	29,404
Veterans Counsel	70	0.3155	811		811	60	871
Law Library	240	1.0819	2,779		2,779	206	2,985
Comm. Correction	230	1.0368	2,663		2,663	197	2,860
Adult Drug Court	298	1.3433	3,451		3,451	256	3,707
CC Probate	670	3.0202	7,759		7,759	575	8,334
CC Wrap Around	120	0.5409	1,390		1,390	103	1,493
CC Juve Just	336	1.5146	3,891		3,891	288	4,179
Non Allocated	838	3.7775	9,704		9,704	719	10,423
SubTotal	22,184	100.0000	256,899		256,899	18,289	275,188
TOTAL	22,184	100.0000	256,899		256,899	18,289	275,188

Allocation Basis: Usable square footage by occupant department

Allocation Source: Building floor plans

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Courthouse & Grounds

Activity - FOC Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F.O.C.	100	100.0000	59,831		59,831	3,084	62,915
SubTotal	100	100.0000	59,831		59,831	3,084	62,915
TOTAL	100	100.0000	59,831		59,831	3,084	62,915

Allocation Basis: Direct allocation to Friend Of The Court

Allocation Source: Courthouse & Grounds

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Courthouse & Grounds

Receiving Department	Total	Courthouse	Annex Building	Courts & Law	FOC Building
Administrator	7,852	7,852	0	0	0
Land Information Serv	8,365	8,365	0	0	0
Clerk	16,406	16,406	0	0	0
Treasurer	10,081	8,298	1,783	0	0
Courthouse & Grounds	14,494	2,231	2,258	10,005	0
Bd of Comm	9,609	9,609	0	0	0
Trial Court	115,828	48,811	0	67,017	0
F.O.C.	62,915	0	0	0	62,915
Probate Court	70,874	0	0	70,874	0
Adult Probation	35,424	0	0	35,424	0
Equalization	7,569	7,569	0	0	0
Prosecutor	27,612	0	0	27,612	0
Reg of Deeds	9,015	9,015	0	0	0
Coop Extension	29,404	0	0	29,404	0
Drain Comm	6,477	6,477	0	0	0
Planning	7,070	7,070	0	0	0
Emergency Serv	1,708	1,708	0	0	0
Veterans Counsel	4,161	0	3,290	871	0
Law Library	7,220	4,235	0	2,985	0
Comm. Correction	6,714	0	3,854	2,860	0
Adult Drug Court	8,704	0	4,997	3,707	0
CC Probate	8,334	0	0	8,334	0
CC Wrap Around	1,493	0	0	1,493	0
CC Juve Just	4,179	0	0	4,179	0
Non Allocated	44,207	0	33,784	10,423	0
Direct Billed	0	0	0	0	0
Total	525,715	137,646	49,966	275,188	62,915

**BARRY COUNTY, MICHIGAN
HEALTH BUILDING
NATURE AND EXTENT OF SERVICES**

Barry County separately identifies maintenance costs of the Health Building in its financial reports. Since these costs have not been charged directly to the Health Department, this plan reassigns those costs to the Health Department.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .2 - Costs To Be Allocated
For Department Health Building

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	113,076			113,076
Administrator	2,374	400	2,774	
Insurance	3,230	5	3,235	
Clerk	1,517	197	1,714	
Treasurer	449	52	501	
Miscellaneous		772	772	
Total Allocated Additions:	7,570	1,426	8,996	8,996
Total To Be Allocated:	120,646	1,426		122,072

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Health Building

	Total	General & Admin	Health Building
Wages & Benefits			
SALARIES & WAGES	35,174	0	35,174
FRINGE BENEFITS	19,690	0	19,690
Other Expense & Cost			
Janitor Supplies	1,995	0	1,995
Snow Plowing	7,530	0	7,530
Contract Services	13,063	0	13,063
Utilities	29,811	0	29,811
Trash Pickup	817	0	817
Water / Sewer	2,554	0	2,554
Building R & M	1,618	0	1,618
Lighting	824	0	824
Departmental Totals			
Total Expenditures	113,076	0	113,076
Deductions			
Total Deductions	0	0	0
Functional Cost	113,076	0	113,076
Allocation Step 1			
Inbound- All Others	7,570	0	7,570
1st Allocation	120,646	0	120,646
Allocation Step 2			
Inbound- All Others	1,426	0	1,426
2nd Allocation	1,426	0	1,426
Total For 0100 Health Building			
Total Allocated	122,072	0	122,072



Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Health Building

Activity - Health Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health Dept	100	100.0000	120,646		120,646	1,426	122,072
SubTotal	100	100.0000	120,646		120,646	1,426	122,072
TOTAL	100	100.0000	120,646		120,646	1,426	122,072

Allocation Basis: Direct allocation to the Health department

Allocation Source: Building & Grounds

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Health Building

Receiving Department	Total	Health Building
Health Dept	122,072	122,072
Direct Billed	0	0
Total	122,072	122,072



**BARRY COUNTY, MICHIGAN
MISCELLANEOUS EXPENSE
NATURE AND EXTENT OF SERVICES**

Various expenses are charged by Barry County to the Miscellaneous account in the General Fund. Certain of these expenses applicable to specific departments have been allocated as follows:

Specific Services - this function identifies the cost of services and supplies that are for the benefit of specific departments. The basis of allocation is the dollar amount of costs by benefiting department.

Financial Services - this function accounts for the cost of the annual audit and other general ledger system costs. The basis of allocation is the number of accounting transactions processed by benefiting department.

Cost Plan - the cost of preparing the Central Service Cost Allocation Plan was allocated to central service departments based on the percentage of effort required to prepare the plan.

Copier Service - this function accounts for the costs associated with providing copier service which was previously included in the Copier Service schedule. The basis of allocation is the number of copies by benefiting department.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .2 - Costs To Be Allocated
For Department Miscellaneous

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	158,611			158,611
Equipment Use Charge	4,644	26	4,670	
Administrator	1,921	354	2,275	
Insurance	1,091	7	1,098	
Clerk	824	74	898	
Treasurer	982	115	1,097	
Miscellaneous		2,072	2,072	
Total Allocated Additions:	9,462	2,648	12,110	12,110
Total To Be Allocated:	168,073	2,648		170,721

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Miscellaneous

	Total	General & Admin	Specific Serv	Audit Services	Accounting Serv
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	16	0	0	0	0
Other Expense & Cost					
Xerox Supplies	21,940	0	0	0	0
Title IVD Supplies	11,115	0	6,615	0	0
Contract Services	12,938	0	938	0	12,000
Professional Serv	57,781	0	0	57,781	0
EAP Admin	2,839	0	2,839	0	0
Flex Spending	6,217	0	6,217	0	0
Pre Employment	338	0	338	0	0
Misc Expense	29,940	0	16,665	0	0
Drains @ Large	15,487	0	0	0	0
Departmental Totals					
Total Expenditures	158,611	0	33,612	57,781	12,000
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	158,611	0	33,612	57,781	12,000
Allocation Step 1					
Inbound- 0020 Equipment Use Charge	4,644	0	0	0	0
Inbound- All Others	4,818	4,818	0	0	0
Reallocate Admin Costs		(4,818)	992	1,705	354
Unallocated Costs	(34,260)	0	0	0	0
1st Allocation	133,813	0	34,604	59,486	12,354
Allocation Step 2					
Inbound- 0020 Equipment Use Charge	26	0	0	0	0
Inbound- All Others	2,622	2,622	0	0	0
Reallocate Admin Costs		(2,622)	540	928	193
Unallocated Costs	(534)	0	0	0	0
2nd Allocation	2,114	0	540	928	193

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Miscellaneous

	Total	General & Admin	Specific Serv	Audit Services	Accounting Serv
Total For 0110 Miscellaneous					
Total Allocated	135,927	0	35,144	60,414	12,547



Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Miscellaneous

	Copier Services	Non Allocated
Wages & Benefits		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	16
Other Expense & Cost		
Xerox Supplies	21,940	0
Title IVD Supplies	0	4,500
Contract Services	0	0
Professional Serv	0	0
EAP Admin	0	0
Flex Spending	0	0
Pre Employment	0	0
Misc Expense	0	13,275
Drains @ Large	0	15,487
Departmental Totals		
Total Expenditures	21,940	33,278
Deductions		
Total Deductions	0	0
Functional Cost	21,940	33,278
Allocation Step 1		
Inbound- 0020 Equipment Use Charge	4,644	0
Inbound- All Others	0	0
Reallocate Admin Costs	785	982
Unallocated Costs	0	(34,260)
1st Allocation	27,369	0
Allocation Step 2		
Inbound- 0020 Equipment Use Charge	26	0
Inbound- All Others	0	0
Reallocate Admin Costs	427	534
Unallocated Costs	0	(534)
2nd Allocation	453	0

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Miscellaneous

	Copier Services	Non Allocated
Total For 0110 Miscellaneous		
Total Allocated	27,822	0



Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Miscellaneous

Activity - Specific Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrator	10,544	31.3698	10,856		10,856		10,856
Data Processing	370	1.1008	381		381		381
Clerk	7,292	21.6946	7,507		7,507		7,507
Courthouse & Grounds	7,904	23.5154	8,137		8,137		8,137
Prosecutor	6,815	20.2755	7,016		7,016	491	7,507
Drain Comm	687	2.0439	707		707	49	756
SubTotal	33,612	100.0000	34,604		34,604	540	35,144
TOTAL	33,612	100.0000	34,604		34,604	540	35,144

Allocation Basis: Dollar amount of expenses by benefiting department

Allocation Source: Paid invoices

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Miscellaneous

Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrator	324	0.8583	511		511		511
Insurance	8	0.0212	13		13		13
Land Information Serv	350	0.9272	552		552		552
Data Processing	203	0.5378	320		320		320
Legal Counsel	28	0.0742	44		44		44
Clerk	5,367	14.2178	8,459		8,459		8,459
Treasurer	1,255	3.3246	1,978		1,978		1,978
Courthouse & Grounds	657	1.7404	1,035		1,035		1,035
Health Building	333	0.8821	525		525		525
Miscellaneous	217	0.5749	342		342		342
Bd of Comm	245	0.6490	386		386	8	394
Trial Court	1,217	3.2239	1,918		1,918	39	1,957
F.O.C.	843	2.2332	1,328		1,328	27	1,355
Jury Board	30	0.0795	47		47	1	48
Probate Court	1,962	5.1975	3,092		3,092	63	3,155
Adult Probation	57	0.1510	90		90	2	92
Elections	136	0.3603	214		214	4	218
Equalization	398	1.0543	627		627	13	640
Prosecutor	526	1.3934	829		829	17	846
Extradition	5	0.0132	8		8		8
Reg of Deeds	1,223	3.2398	1,927		1,927	39	1,966
Coop Extension	435	1.1523	685		685	14	699
Coop Ext Grants	27	0.0715	43		43	1	44
Drain Comm	337	0.8927	531		531	11	542
Soil Conservat.	1	0.0026	2		2		2
Sheriff	1,528	4.0478	2,408		2,408	49	2,457
Seatbelt Enforc.	99	0.2623	156		156	3	159
OHSP Enforcement	13	0.0344	20		20		20
Marine	265	0.7020	418		418	8	426
Road Patrol	327	0.8662	515		515	10	525

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Miscellaneous

Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Jail	1,313	3.4782	2,069		2,069	42	2,111
Planning	417	1.1047	657		657	13	670
Emergency Serv	353	0.9351	556		556	11	567
Animal Control	765	2.0265	1,206		1,206	24	1,230
Public Works	18	0.0477	28		28	1	29
Health Dept	6	0.0159	9		9		9
Medical Exam	158	0.4186	249		249	5	254
Veterans Burial	68	0.1801	107		107	2	109
Veterans Counsel	268	0.7100	422		422	9	431
Soldiers & Sail	85	0.2252	134		134	3	137
Road Comm	193	0.5113	304		304	6	310
Central Dispatch	1,057	2.8001	1,666		1,666	34	1,700
Charlton Park	1,271	3.3670	2,003		2,003	41	2,044
P.W. Solid Waste	78	0.2066	123		123	2	125
Bldg Strong Fam.	44	0.1166	69		69	1	70
C Snip Donation	53	0.1404	84		84	2	86
A.S. Donation	117	0.3099	184		184	4	188
Resource Network	27	0.0715	43		43	1	44
Healthy Start	28	0.0742	44		44	1	45
Abstract	26	0.0689	41		41	1	42
Remonumentation	146	0.3868	230		230	5	235
Gypsy Moth	92	0.2437	145		145	3	148
Park & Rec Fund	40	0.1060	63		63	1	64
Co. Agriculture	9	0.0238	14		14		14
Land Use Plan	4	0.0106	6		6		6
E.D.C.	7	0.0185	11		11		11
ROD Automation	280	0.7417	441		441	9	450
Local Correction	26	0.0689	41		41	1	42
Victim Services	42	0.1113	66		66	1	67
School Liaison	306	0.8106	482		482	10	492

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Miscellaneous

Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Drug Enforcement	10	0.0265	16		16		16
Special Invest.	16	0.0424	25		25	1	26
Crime Victims Wk	245	0.6490	386		386	8	394
Law Library	36	0.0954	57		57	1	58
Substance Abuse	2	0.0053	3		3		3
Comm on Aging	2,041	5.4068	3,216		3,216	65	3,281
C.D.B.G. Housing	111	0.2940	175		175	4	179
Middleville Polc	313	0.8292	493		493	10	503
MSHDA Home Prog.	33	0.0874	52		52	1	53
Job Skills	36	0.0954	57		57	1	58
Comm. Correction	332	0.8795	523		523	11	534
Adult Drug Court	626	1.6583	986		986	20	1,006
Juvenile Drug Ct	449	1.1894	708		708	14	722
MI Justice Trng	24	0.0636	38		38	1	39
Social Services	43	0.1139	68		68	1	69
CC Probate	846	2.2411	1,333		1,333	27	1,360
CC Welfare	6	0.0159	9		9		9
CC Wrap Around	342	0.9060	539		539	11	550
CC Juve Just	172	0.4556	271		271	6	277
Vet's Trust Fund	21	0.0556	33		33	1	34
Airport	873	2.3126	1,376		1,376	28	1,404
Thornapple Manor	459	1.2159	723		723	15	738
Transit	773	2.0477	1,218		1,218	25	1,243
Commissary	189	0.5007	298		298	6	304
Telephone	45	0.1192	71		71	1	72
Vehicle Fund	42	0.1113	66		66	1	67
FEMA Elevation	17	0.0450	27		27	1	28
Non Allocated	3,934	10.4215	6,199		6,199	126	6,325
SubTotal	37,749	100.0000	59,486		59,486	928	60,414
TOTAL	37,749	100.0000	59,486		59,486	928	60,414

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Miscellaneous

Allocation Basis: Number of transactions by benefiting department

Allocation Source: Detail general ledger

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Miscellaneous

Activity - Accounting Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building Use Charge	5	5.0000	618		618		618
Equipment Use Charge	6	6.0000	741		741		741
Administrator	9	9.0000	1,112		1,112		1,112
Insurance	5	5.0000	618		618		618
Land Information Serv	4	4.0000	494		494		494
Data Processing	6	6.0000	741		741		741
Legal Counsel	4	4.0000	494		494		494
Clerk	16	16.0000	1,977		1,977		1,977
Treasurer	12	12.0000	1,482		1,482		1,482
Courthouse & Grounds	13	13.0000	1,606		1,606		1,606
Health Building	2	2.0000	247		247		247
Miscellaneous	14	14.0000	1,730		1,730		1,730
Property Insurance	4	4.0000	494		494	193	687
SubTotal	100	100.0000	12,354		12,354	193	12,547
TOTAL	100	100.0000	12,354		12,354	193	12,547

Allocation Basis: Percentage of effort by central service department

Allocation Source: Consultant's time summary

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Miscellaneous

Activity - Copier Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrator	105,660	11.0595	3,027		3,027		3,027
Land Information Serv	4,252	0.4451	122		122		122
Clerk	133,886	14.0140	3,835		3,835		3,835
Treasurer	19,494	2.0405	558		558		558
Trial Court	63,691	6.6666	1,825		1,825	42	1,867
F.O.C.	89,414	9.3590	2,561		2,561	59	2,620
Probate Court	57,256	5.9930	1,640		1,640	37	1,677
Adult Probation	42,903	4.4907	1,229		1,229	28	1,257
Equalization	12,760	1.3356	366		366	8	374
Prosecutor	98,319	10.2911	2,817		2,817	64	2,881
Reg of Deeds	10,840	1.1346	311		311	7	318
Coop Extension	136,537	14.2914	3,911		3,911	89	4,000
Sheriff	143,504	15.0208	4,110		4,110	95	4,205
Planning	12,760	1.3356	366		366	8	374
CC Probate	12,136	1.2703	348		348	8	356
CC Wrap Around	8,487	0.8883	243		243	6	249
CC Juve Just	3,477	0.3639	100		100	2	102
SubTotal	955,376	100.0000	27,369		27,369	453	27,822
TOTAL	955,376	100.0000	27,369		27,369	453	27,822

Allocation Basis: Number of copies by department

Allocation Source: Copier Log

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Miscellaneous

Receiving Department	Total	Specific Serv	Audit Services	Accounting Serv	Copier Services
Building Use Charge	618	0	0	618	0
Equipment Use Charge	741	0	0	741	0
Administrator	15,506	10,856	511	1,112	3,027
Insurance	631	0	13	618	0
Land Information Serv	1,168	0	552	494	122
Data Processing	1,442	381	320	741	0
Legal Counsel	538	0	44	494	0
Clerk	21,778	7,507	8,459	1,977	3,835
Treasurer	4,018	0	1,978	1,482	558
Courthouse & Grounds	10,778	8,137	1,035	1,606	0
Health Building	772	0	525	247	0
Miscellaneous	2,072	0	342	1,730	0
Property Insurance	687	0	0	687	0
Bd of Comm	394	0	394	0	0
Trial Court	3,824	0	1,957	0	1,867
F.O.C.	3,975	0	1,355	0	2,620
Jury Board	48	0	48	0	0
Probate Court	4,832	0	3,155	0	1,677
Adult Probation	1,349	0	92	0	1,257
Elections	218	0	218	0	0
Equalization	1,014	0	640	0	374
Prosecutor	11,234	7,507	846	0	2,881
Extradition	8	0	8	0	0
Reg of Deeds	2,284	0	1,966	0	318
Coop Extension	4,699	0	699	0	4,000
Coop Ext Grants	44	0	44	0	0
Drain Comm	1,298	756	542	0	0
Soil Conservat.	2	0	2	0	0
Sheriff	6,662	0	2,457	0	4,205
Seatbelt Enforc.	159	0	159	0	0
OHSP Enforcement	20	0	20	0	0
Marine	426	0	426	0	0
Road Patrol	525	0	525	0	0

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Miscellaneous

Receiving Department	Total	Specific Serv	Audit Services	Accounting Serv	Copier Services
Jail	2,111	0	2,111	0	0
Planning	1,044	0	670	0	374
Emergency Serv	567	0	567	0	0
Animal Control	1,230	0	1,230	0	0
Public Works	29	0	29	0	0
Health Dept	9	0	9	0	0
Medical Exam	254	0	254	0	0
Veterans Burial	109	0	109	0	0
Veterans Counsel	431	0	431	0	0
Soldiers & Sail	137	0	137	0	0
Road Comm	310	0	310	0	0
Central Dispatch	1,700	0	1,700	0	0
Charlton Park	2,044	0	2,044	0	0
P.W. Solid Waste	125	0	125	0	0
Bldg Strong Fam.	70	0	70	0	0
C Snip Donation	86	0	86	0	0
A.S. Donation	188	0	188	0	0
Resource Network	44	0	44	0	0
Healthy Start	45	0	45	0	0
Abstract	42	0	42	0	0
Remonumentation	235	0	235	0	0
Gypsy Moth	148	0	148	0	0
Park & Rec Fund	64	0	64	0	0
Co. Agriculture	14	0	14	0	0
Land Use Plan	6	0	6	0	0
E.D.C.	11	0	11	0	0
ROD Automation	450	0	450	0	0
Local Correction	42	0	42	0	0
Victim Services	67	0	67	0	0
School Liaison	492	0	492	0	0
Drug Enforcement	16	0	16	0	0
Special Invest.	26	0	26	0	0
Crime Victims Wk	394	0	394	0	0

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Miscellaneous

Receiving Department	Total	Specific Serv	Audit Services	Accounting Serv	Copier Services
Law Library	58	0	58	0	0
Substance Abuse	3	0	3	0	0
Comm on Aging	3,281	0	3,281	0	0
C.D.B.G. Housing	179	0	179	0	0
Middleville Polc	503	0	503	0	0
MSHDA Home Prog.	53	0	53	0	0
Job Skills	58	0	58	0	0
Comm. Correction	534	0	534	0	0
Adult Drug Court	1,006	0	1,006	0	0
Juvenile Drug Ct	722	0	722	0	0
MI Justice Trng	39	0	39	0	0
Social Services	69	0	69	0	0
CC Probate	1,716	0	1,360	0	356
CC Welfare	9	0	9	0	0
CC Wrap Around	799	0	550	0	249
CC Juve Just	379	0	277	0	102
Vet's Trust Fund	34	0	34	0	0
Airport	1,404	0	1,404	0	0
Thornapple Manor	738	0	738	0	0
Transit	1,243	0	1,243	0	0
Commissary	304	0	304	0	0
Telephone	72	0	72	0	0
Vehicle Fund	67	0	67	0	0
FEMA Elevation	28	0	28	0	0
Non Allocated	6,325	0	6,325	0	0
Direct Billed	0	0	0	0	0
Total	135,927	35,144	60,414	12,547	27,822

**BARRY COUNTY, MICHIGAN
PROPERTY INSURANCE
NATURE AND EXTENT OF SERVICES**

Property Insurance is a supplement of Schedule 4.1, Insurance. The costs identified within this Schedule originated within Insurance. Refer to Schedule 4.1 for description of cost distribution and allocation for Property Insurance. The costs associated with property insurance has been identified by insured building and in turn allocated to the occupants of each building based on the assigned square footage.

This department receives allocations from other central service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .2 - Costs To Be Allocated
For Department Property Insurance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Insurance	76,153	458	76,611	
Miscellaneous	494	193	687	
Total Allocated Additions:	76,647	651	77,298	77,298
Total To Be Allocated:	76,647	651		77,298

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Property Insurance

	Total	General & Admin	Courthouse	Annex Building	Courts & Law
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	0	0	0	0	0
Allocation Step 1					
Inbound- All Others	76,647	0	5,358	1,142	10,899
1st Allocation	76,647	0	5,358	1,142	10,899
Allocation Step 2					
Inbound- All Others	651	0	46	10	93
2nd Allocation	651	0	46	10	93
Total For 0120 Property Insurance					
Total Allocated	77,298	0	5,404	1,152	10,992

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .3 - Costs Allocated By Activity
For Department Property Insurance

	Health Building	County Jail	Other Buildings
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Functional Cost	0	0	0
Allocation Step 1			
Inbound- All Others	4,415	4,752	50,081
1st Allocation	4,415	4,752	50,081
Allocation Step 2			
Inbound- All Others	37	40	425
2nd Allocation	37	40	425
Total For 0120 Property Insurance			
Total Allocated	4,452	4,792	50,506



Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Property Insurance

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrator	704	5.9485	319		319		319
Land Information Serv	750	6.3371	340		340		340
Clerk	1,471	12.4292	666		666		666
Treasurer	744	6.2864	337		337		337
Courthouse & Grounds	200	1.6899	91		91		91
Bd of Comm	810	6.8441	367		367	5	372
Trial Court	4,115	34.7699	1,861		1,861	24	1,885
Equalization	638	5.3908	289		289	4	293
Reg of Deeds	760	6.4216	344		344	4	348
Drain Comm	546	4.6134	247		247	3	250
Planning	596	5.0359	270		270	3	273
Emergency Serv	144	1.2167	65		65	1	66
Law Library	357	3.0165	162		162	2	164
SubTotal	11,835	100.0000	5,358		5,358	46	5,404
TOTAL	11,835	100.0000	5,358		5,358	46	5,404

Allocation Basis: Usable square footage by occupant department

Allocation Source: Building floor plans

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Property Insurance

Activity - Annex Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Treasurer	105	3.6868	42		42		42
Courthouse & Grounds	133	4.6699	53		53		53
Veterans Counsel	187	6.5660	75		75	1	76
Comm. Correction	219	7.6896	88		88	1	89
Adult Drug Court	284	9.9719	114		114	1	115
Non Allocated	1,920	67.4158	770		770	7	777
SubTotal	2,848	100.0000	1,142		1,142	10	1,152
TOTAL	2,848	100.0000	1,142		1,142	10	1,152

Allocation Basis: Usable square footage by occupant department

Allocation Source: Building floor plans

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Property Insurance

Activity - Courts & Law

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Courthouse & Grounds	864	3.8947	424		424		424
Trial Court	5,388	24.2878	2,647		2,647	24	2,671
Probate Court	5,698	25.6852	2,801		2,801	25	2,826
Adult Probation	2,848	12.8381	1,399		1,399	12	1,411
Prosecutor	2,220	10.0072	1,091		1,091	10	1,101
Coop Extension	2,364	10.6563	1,161		1,161	10	1,171
Veterans Counsel	70	0.3155	34		34		34
Law Library	240	1.0819	118		118	1	119
Comm. Correction	230	1.0368	113		113	1	114
Adult Drug Court	298	1.3433	146		146	1	147
CC Probate	670	3.0202	329		329	3	332
CC Wrap Around	120	0.5409	59		59	1	60
CC Juve Just	336	1.5146	165		165	1	166
Non Allocated	838	3.7775	412		412	4	416
SubTotal	22,184	100.0000	10,899		10,899	93	10,992
TOTAL	22,184	100.0000	10,899		10,899	93	10,992

Allocation Basis: Usable square footage by occupant department

Allocation Source: Building floor plans

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Property Insurance

Activity - Health Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health Dept	100	100.0000	4,415		4,415	37	4,452
SubTotal	100	100.0000	4,415		4,415	37	4,452
TOTAL	100	100.0000	4,415		4,415	37	4,452

Allocation Basis: Direct allocation to the Health department

Allocation Source: Courthouse & Grounds

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Property Insurance

Activity - County Jail

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff	10,261	82.5702	3,924		3,924	33	3,957
Jail	2,166	17.4298	828		828	7	835
SubTotal	12,427	100.0000	4,752		4,752	40	4,792
TOTAL	12,427	100.0000	4,752		4,752	40	4,792

Allocation Basis: Usable square footage by occupant department

Allocation Source: Building floor plans

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .4 - Detail Activity Allocations
For Department Property Insurance

Activity - Other Buildings

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Courthouse & Grounds	105,411	0.3187	160		160		160
F.O.C.	1,310,220	3.9608	1,984		1,984	17	2,001
Animal Control	447,746	1.3535	678		678	6	684
Central Dispatch	1,936,072	5.8527	2,931		2,931	25	2,956
Charlton Park	4,727,911	14.2924	7,158		7,158	61	7,219
Mental Health	806,776	2.4389	1,221		1,221	10	1,231
Comm on Aging	1,881,655	5.6882	2,849		2,849	24	2,873
Thornapple Manor	20,425,572	61.7464	30,923		30,923	263	31,186
Transit	926,250	2.8000	1,402		1,402	12	1,414
Non Allocated	512,196	1.5484	775		775	7	782
SubTotal	33,079,809	100.0000	50,081		50,081	425	50,506
TOTAL	33,079,809	100.0000	50,081		50,081	425	50,506

Allocation Basis: Dollar amount of insured value by facility

Allocation Source: Statement of insured property values

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Property Insurance

Receiving Department	Total	Courthouse	Annex Building	Courts & Law	Health Building	County Jail	Other Buildings
Administrator	319	319	0	0	0	0	0
Land Information Serv	340	340	0	0	0	0	0
Clerk	666	666	0	0	0	0	0
Treasurer	379	337	42	0	0	0	0
Courthouse & Grounds	728	91	53	424	0	0	160
Bd of Comm	372	372	0	0	0	0	0
Trial Court	4,556	1,885	0	2,671	0	0	0
F.O.C.	2,001	0	0	0	0	0	2,001
Probate Court	2,826	0	0	2,826	0	0	0
Adult Probation	1,411	0	0	1,411	0	0	0
Equalization	293	293	0	0	0	0	0
Prosecutor	1,101	0	0	1,101	0	0	0
Reg of Deeds	348	348	0	0	0	0	0
Coop Extension	1,171	0	0	1,171	0	0	0
Drain Comm	250	250	0	0	0	0	0
Sheriff	3,957	0	0	0	0	3,957	0
Jail	835	0	0	0	0	835	0
Planning	273	273	0	0	0	0	0
Emergency Serv	66	66	0	0	0	0	0
Animal Control	684	0	0	0	0	0	684
Health Dept	4,452	0	0	0	4,452	0	0
Veterans Counsel	110	0	76	34	0	0	0
Central Dispatch	2,956	0	0	0	0	0	2,956
Charlton Park	7,219	0	0	0	0	0	7,219
Mental Health	1,231	0	0	0	0	0	1,231
Law Library	283	164	0	119	0	0	0
Comm on Aging	2,873	0	0	0	0	0	2,873
Comm. Correction	203	0	89	114	0	0	0
Adult Drug Court	262	0	115	147	0	0	0
CC Probate	332	0	0	332	0	0	0
CC Wrap Around	60	0	0	60	0	0	0
CC Juve Just	166	0	0	166	0	0	0
Thornapple Manor	31,186	0	0	0	0	0	31,186

Barry County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2010
Schedule .5 - Allocation Summary
For Department Property Insurance

Receiving Department	Total	Courthouse	Annex Building	Courts & Law	Health Building	County Jail	Other Buildings
Transit	1,414	0	0	0	0	0	1,414
Non Allocated	1,975	0	777	416	0	0	782
Direct Billed	0	0	0	0	0	0	0
Total	77,298	5,404	1,152	10,992	4,452	4,792	50,506

Barry County, Michigan
Internal Service Fund Summary
Based On The Year Ended December 31, 2010

The following pages provide a description of the Internal Service Funds, balance sheet, income statement, and working capital reserve, which are also included as part of the 2010 annual financial statements.

Data Processing - The Data Processing department is funded through a General Fund appropriation and the actual costs have been reconciled through the cost allocation plan each year. Any amount included in retained earnings would have been credited through the cost allocation plan. In addition, the Data Processing department does not provide services to the Friend of the Court.

Telephone Fund – The current telephone system in place was purchased in the year 2000 at a cost of \$145,081 which was paid for by the General Fund and never charged to individual departments. The Telephone fund has factored into the current rates an amount necessary to replace this system in the near future. Because the phone system was paid for by the General Fund, the cost of the original system is considered contributed capital and is included as a reduction to current retained earnings. In addition, this fund has never been charged for its share of indirect costs identified in the cost allocation plan. These items are also included in prior year's adjustments which reduced the retained earnings. The affect of this adjustment results in the Telephone fund actually having negative retained earnings for purposes of OMB Circular A-87.

Vehicles - The Vehicle department is funded through a General Fund appropriation each year and any amount included in retained earnings would not have been a result of overcharging Friend of the Court or any other department. The cumulative effect of prior operating transfers has been included as a prior period adjustment which reduced the retained earnings. The affect of this adjustment results in the Vehicle fund actually having negative retained earnings for purposes of OMB Circular A-87.

Fringe Benefit Funds – All the different types of fringe benefits were previously accounted for in a single fund "Fringe Benefits". The costs of the different types of fringe benefits have since been separated into their own respective funds.

Health Insurance - The operating transfer into the Health Insurance fund was allocated in the cost allocation plan and should not be subtracted from the retained earnings balance as contributed capital for A-87 purposes.

Life Insurance – Included in the operating revenue was an amount of \$1,225 that was actually an operating transfer from the General Fund. This amount is considered contributed capital and was included as a current year adjustment to retained earnings.

Retirement – The operating transfer from the General Fund to the Retirement Fund of \$380,462 was to cover the unfunded liability for Divisions 6 & 13 because these divisions were closed out of the Retirement fund. Because this amount was specific to these divisions and not considered a general subsidy to the Retirement fund, it was not deducted from the retained earnings as contributed capital for A-87 purposes.

Barry County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended December 31, 2010

	Grand Total	Data Processing	Telephone	Vehicles	Sub Total Fringe Benefits	Fringe Benefits							
						Workers Compensation	Health Insurance	Disability	Fringe Benefits	Life Insurance	Retirement	Dental & Optical	Unemploy
Income Statement:													
Operating Revenues	4,209,470	-	47,025	2,289	4,160,156	226,722	2,199,283	80,823	111,623	18,693	1,432,738	72,073	18,201
Operating Expenses	(4,328,677)	(86,410)	(39,379)	(11,150)	(4,211,738)	(258,085)	(2,356,828)	(71,693)	(8,698)	(18,192)	(1,395,391)	(66,074)	(36,777)
Depreciation	(145,918)	(35,369)	-	(110,549)	-	-	-	-	-	-	-	-	-
Total Expenses	(4,474,595)	(101,779)	(39,379)	(121,699)	(4,211,738)	(258,085)	(2,356,828)	(71,693)	(8,698)	(18,192)	(1,395,391)	(66,074)	(36,777)
Net Profit/(Loss)	(265,125)	(101,779)	7,646	(119,410)	(51,582)	(31,363)	(157,545)	9,130	102,925	501	37,347	5,999	(18,576)
Non Operating Revenue/(Exp)	89,794	-	-	56,564	33,230	-	-	-	33,230	-	-	-	-
Operating Transfers In/(Out)	922,833	449,223	-	-	473,610	-	75,468	-	-	-	380,462	-	17,680
Net Increase/(Decrease)	747,502	347,444	7,646	(62,846)	455,258	(31,363)	(82,077)	9,130	136,155	501	417,809	5,999	(896)
Beginning R.E. per CAFR	3,212,221	572,442	99,221	916,952	1,823,606	182,986	549,289	67,366	500,069	6,375	187,660	100,986	28,875
Ending R.E. per CAFR	\$ 3,959,723	\$ 919,886	106,867	854,106	2,078,864	151,623	467,212	76,496	636,224	6,876	605,469	106,985	27,979
<i>A-87 R.E. Adjustments:</i>													
Prior Years Adjustments	(6,007,978)	(572,442)	(174,279)	(1,566,709)	(3,694,548)	(288,555)	(1,361,638)	(174,892)	(1,163,994)	(2,017)	(662,962)	(35,799)	(4,891)
Current Year Adjustments	(369,372)	(347,444)	(3,023)	-	(18,905)	-	-	-	-	(1,225)	-	-	(17,680)
Total Adjustments	(6,377,350)	(919,886)	(177,302)	(1,566,709)	(3,713,453)	(288,555)	(1,361,638)	(174,892)	(1,163,994)	(3,242)	(662,962)	(35,799)	(22,571)
A-87 Adjusted R.E.	\$ (2,417,627)	\$ -	\$ (70,435)	\$ (712,603)	\$ (1,634,589)	\$ (136,932)	\$ (894,426)	\$ (98,196)	\$ (527,770)	\$ 3,634	\$ (57,493)	\$ 71,188	\$ 5,408
Sixty Days Operating Expense	(721,446)	(11,088)	(6,563)	(1,858)	(701,956)	(43,014)	(392,805)	(11,949)	(1,450)	(3,032)	(232,565)	(11,012)	(6,130)
Excess Reserves	\$ (3,139,073)	\$ (11,068)	\$ (76,998)	\$ (714,461)	\$ (2,336,545)	\$ (179,946)	\$ (1,287,231)	\$ (110,145)	\$ (529,220)	\$ 802	\$ (290,058)	\$ 60,174	\$ (722)
Excess months of WCR	(8.7)	-	(23.5)	(768.9)	(6.7)	(8.4)	(6.6)	(18.4)	(730.1)	0.4	(2.5)	10.9	(0.2)

Barry County Internal Service Fund Descriptions:

DATA PROCESSING: This fund accounts for the costs of supplies and materials necessary to maintain and update users with the proper technology needed to perform the requirements of their job. This fund is reimbursed through a General Fund appropriation. The costs are not billed back directly to user departments and are included in the cost allocation plan.

TELEPHONE FUND: This is an internal service fund established to collect revenue from the various county departments who share a telephone system via fiber connection between buildings. Departments are “billed” (through a monthly journal entry) an equal share of monthly recurring costs, in addition to usage charges (flat charge per local call, and flat charge per minute for long distance calls). From this fund, the monthly telecommunications bill is paid, as well as costs for general maintenance and repair of equipment.

VEHICLE FUND: This is an internal service fund established to purchase vehicles and vehicle equipment for the county’s fleet. On the revenue side, an appropriation is made annually, from the General Fund as funds are available. On the expenditure side, vehicles and equipment are purchased according to an annually approved capital budget (per the vehicle replacement schedule).

WORKER’S COMPENSATION FUND: This is an internal service fund supported with revenue transferred from departments based on a rate provided by the county’s 3rd party worker’s compensation administrator for each worker comp code. This rate is multiplied by payroll (per \$100). On the expenditure side, the county pays from this fund the administrative fees, excess liability coverage fees, and actual worker’s compensation claims for its employees up to specific and aggregate limits.

HEALTH INSURANCE FUND: This is an internal service fund established to collect funds that are used to pay administrative and claims costs for the county’s health insurance benefit. Revenue is transferred from departmental budgets based on annually established illustrative rates from BCBS (the county’s 3rd party administrator and stop loss carrier) for each employee relative to his/her selected health plan. Revenue also comes from monthly payments made to the county by retirees who participate in the county’s health plan, and from former employees who elect to continue coverage under COBRA. The county pays BCBS administrative fees, and stop loss premiums, as well as actual employee health claims from this fund.

DISABILITY FUND: This is an internal service fund supported with revenue transferred from departmental budgets. Departments are charged for administration and for claims. The administration charge is based on a charge per employee per month for 3rd party administration of the county’s short-term disability program. The claims charge is based on a rate multiplied by payroll. The rate is recalculated each year based on the average of the previous 5 years of actual claims in each of the following funds: General Fund, Charlton Park, and Commission on Aging, Transit, Substance Abuse, and Central Dispatch. On the expenditure side, the county pays for 3rd party administration and actual claims.

FRINGE BENEFIT FUND: This is an internal service fund with revenue transferred from departmental budgets corresponding with the sick time payoff benefit applicable to each employee within a department. For most county employees, the budgeted revenue is based on 9 days (72 hours) of sick time each year, times 67%, times their current hourly salary. On the expenditure side, if they do not use their sick time, they have the option of cashing it in at 67% based on their current wage. Employees may choose to cash in any or all of their time at the end of each calendar year, or they may choose to cash it in when they retire or leave employment based on their current wage (not the wage in effect at the time the benefit accrued).

LIFE INSURANCE FUND: This is an internal service fund supported with revenue transferred from departmental budgets based on a cost per employee, per month, per \$1,000 of coverage. Most employees receive life insurance coverage in the amount of \$17,000. Elected officials and department heads receive \$25,000 of coverage, and Central Dispatch employees receive coverage in the amount of their annual salary. On the expenditure side, the county pays life insurance premiums on a monthly basis for the covered employees, and retirees, who may elect to receive \$5,000 of coverage.

RETIREMENT FUND: This is an internal service fund supported by revenue transferred from departmental budgets based on annually established rates per division multiplied by payroll. The county participates with MERS, and MERS provides these actuarial rates that represent the employer's contribution to retirement based on various divisions and their benefits. On the expenditure side, the county makes its retirement contribution payment each month to MERS based on payroll for each division.

DENTAL/OPTICAL FUND: This is an internal service fund supported with revenue transferred in from departments based on a fixed amount per employee per year. The amount per employee per year is established in the employee's applicable bargaining agreement, or personnel policy. On the expenditure side, reimbursements are paid to employees for actual dental/optical/hearing expenses incurred. Currently there is one special revenue fund department, and one employee bargaining group that allows employees to cash out their annual allotment each year. Employees who exercise this option are taxed on the amount as income.

UNEMPLOYMENT FUND: This is an internal service fund supported with revenue transferred from departmental budgets based on a rate multiplied by payroll. The rate is recalculated each year based on the average of the previous 5 years of actual claims. The county does not purchase unemployment insurance; it pays actual claims.

BARRY COUNTY, MICHIGAN
Combining Statement of Net Assets
Internal Service Funds
December 31, 2010

	Data Processing	Telephone	Vehicle	Workers' Compensation	Health Insurance
Assets					
Current assets:					
Cash and cash equivalents	\$ 801,365	\$ 109,703	\$ 474,464	\$ 151,737	\$ 312,806
Accounts receivable	-	-	-	-	181,906
Total current assets	801,365	109,703	474,464	151,737	494,712
Noncurrent assets:					
Capital assets being depreciated, net	122,570	-	392,754	-	-
Total assets	923,935	109,703	867,218	151,737	494,712
Liabilities					
Current liabilities:					
Accounts payable	4,049	2,836	13,112	114	27,500
Accrued liabilities	-	-	-	-	-
Total liabilities (all current)	4,049	2,836	13,112	114	27,500
Net assets					
Invested in capital assets	122,570	-	392,754	-	-
Unrestricted	797,316	106,867	461,352	151,623	467,212
Total net assets	\$ 919,886	\$ 106,867	\$ 854,106	\$ 151,623	\$ 467,212

Disability	Fringe Benefits	Life Insurance	Retirement	Dental and Optical	Unemployment	Total
\$ 79,484	\$ 636,224	\$ 6,876	\$ 605,469	\$ 106,985	\$ 51,306	\$ 3,336,419
-	-	-	-	-	-	181,906
79,484	636,224	6,876	605,469	106,985	51,306	3,518,325
-	-	-	-	-	-	515,324
79,484	636,224	6,876	605,469	106,985	51,306	4,033,649
-	-	-	-	-	23,327	70,938
2,988	-	-	-	-	-	2,988
2,988	-	-	-	-	23,327	73,926
-	-	-	-	-	-	515,324
76,496	636,224	6,876	605,469	106,985	27,979	3,444,399
\$ 76,496	\$ 636,224	\$ 6,876	\$ 605,469	\$ 106,985	\$ 27,979	\$ 3,959,723

BARRY COUNTY, MICHIGAN
Combining Statement of Revenue, Expenses
and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2010

	Data Processing	Telephone	Vehicle	Workers' Compensation	Health Insurance
Operating revenue					
Charges for services	\$ -	\$ 47,025	\$ -	\$ 122,997	\$ 2,199,283
Other revenue	-	-	2,289	103,725	-
Total operating revenue	-	47,025	2,289	226,722	2,199,283
Operating expense					
Operations	64,582	39,379	11,150	258,085	2,356,828
Depreciation	35,369	-	110,549	-	-
Other expense	1,828	-	-	-	-
Total operating expense	101,779	39,379	121,699	258,085	2,356,828
Operating income (loss)	(101,779)	7,646	(119,410)	(31,363)	(157,545)
Nonoperating revenue					
Intergovernmental revenue	-	-	59,978	-	-
Interest revenue	-	-	-	-	-
Loss on disposal of capital assets	-	-	(3,414)	-	-
Total nonoperating revenue	-	-	56,564	-	-
Income (loss) before transfers	(101,779)	7,646	(62,846)	(31,363)	(157,545)
Transfers					
Transfers in	449,223	-	-	-	75,468
Change in net assets	347,444	7,646	(62,846)	(31,363)	(82,077)
Net assets, beginning of year	572,442	99,221	916,952	182,986	549,289
Net assets, end of year	\$ 919,886	\$ 106,867	\$ 854,106	\$ 151,623	\$ 467,212

Disability	Fringe Benefits	Life Insurance	Retirement	Dental and Optical	Unemployment	Total
\$ 80,823	\$ 111,623	\$ 18,693	\$ 1,432,738	\$ 72,073	\$ 18,201	\$ 4,103,456
-	-	-	-	-	-	106,014
80,823	111,623	18,693	1,432,738	72,073	18,201	4,209,470
71,693	8,698	18,192	1,395,391	66,074	36,777	4,326,849
-	-	-	-	-	-	145,918
-	-	-	-	-	-	1,828
71,693	8,698	18,192	1,395,391	66,074	36,777	4,474,595
9,130	102,925	501	37,347	5,999	(18,576)	(265,125)
-	-	-	-	-	-	59,978
-	33,230	-	-	-	-	33,230
-	-	-	-	-	-	(3,414)
-	33,230	-	-	-	-	89,794
9,130	136,155	501	37,347	5,999	(18,576)	(175,331)
-	-	-	380,462	-	17,680	922,833
9,130	136,155	501	417,809	5,999	(896)	747,502
67,366	500,069	6,375	187,660	100,986	28,875	3,212,221
\$ 76,496	\$ 636,224	\$ 6,876	\$ 605,469	\$ 106,985	\$ 27,979	\$ 3,959,723

BARRY COUNTY, MICHIGAN
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2010

	Data Processing	Telephone	Vehicle	Workers' Compensation
Cash flows from operating activities				
Cash received from interfund services	\$ -	\$ 50,626	\$ 2,289	\$ 226,722
Cash payments to suppliers for goods and services	(68,250)	(36,543)	(8,129)	-
Cash payments to employees for services	-	-	-	(257,971)
Net cash provided by (used in) operating activities	(68,250)	14,083	(5,840)	(31,249)
Cash flows from non-capital financing activities				
Transfers in	449,223	-	-	-
Transfers out	-	-	-	-
Net cash provided by non-capital financial activities	449,223	-	-	-
Cash flows from capital and related financing activities				
Intergovernmental revenue	-	-	59,978	-
Purchase of capital assets	(50,177)	-	(181,963)	-
Net cash used in capital and related financing activities	(50,177)	-	(121,985)	-
Cash flows from investing activities				
Interest income received	-	-	-	-
Net increase (decrease) in cash and cash equivalents	330,796	14,083	(127,825)	(31,249)
Cash and cash equivalents, beginning of year	470,569	95,620	602,289	182,986
Cash and cash equivalents, end of year	\$ 801,365	\$ 109,703	\$ 474,464	\$ 151,737
Cash flows from operating activities				
Operating income (loss)	\$ (101,779)	\$ 7,646	\$ (119,410)	\$ (31,363)
Adjustments to reconcile operating income (loss) to net cash (used in) provided by operating activities:				
Depreciation expense	35,369	-	110,549	-
(Increase) decrease in:				
Accounts receivable	-	-	-	-
Due from other funds	-	3,601	-	-
Accounts payable	(1,840)	2,836	3,021	114
Accrued liabilities	-	-	-	-
Net cash provided by (used in) operating activities	\$ (68,250)	\$ 14,083	\$ (5,840)	\$ (31,249)

Health Insurance	Disability	Fringe Benefits	Life Insurance	Retirement	Dental and Optical	Unemployment	Total
\$ 2,017,377	\$ 80,823	\$ 114,434	\$ 18,693	\$ 1,432,738	\$ 145,677	\$ 18,201	\$ 4,107,580
(70,627)	-	-	-	-	-	-	(183,549)
(2,356,828)	(71,099)	(8,698)	(18,192)	(1,395,391)	(66,074)	(13,450)	(4,187,703)
(410,078)	9,724	105,736	501	37,347	79,603	4,751	(263,672)
75,468	-	-	-	380,462	-	17,680	922,833
-	-	-	-	-	-	-	-
75,468	-	-	-	380,462	-	17,680	922,833
-	-	-	-	-	-	-	59,978
-	-	-	-	-	-	-	(232,140)
-	-	-	-	-	-	-	(172,162)
-	-	33,230	-	-	-	-	33,230
(334,610)	9,724	138,966	501	417,809	79,603	22,431	520,229
647,416	69,760	497,258	6,375	187,660	27,382	28,875	2,816,190
\$ 312,806	\$ 79,484	\$ 636,224	\$ 6,876	\$ 605,469	\$ 106,985	\$ 51,306	\$ 3,336,419
\$ (157,545)	\$ 9,130	\$ 102,925	\$ 501	\$ 37,347	\$ 5,999	\$ (18,576)	\$ (265,125)
-	-	-	-	-	-	-	145,918
(181,906)	-	-	-	-	-	-	(181,906)
-	-	2,811	-	-	73,604	-	80,016
(70,627)	-	-	-	-	-	23,327	(43,169)
-	594	-	-	-	-	-	594
\$ (410,078)	\$ 9,724	\$ 105,736	\$ 501	\$ 37,347	\$ 79,603	\$ 4,751	\$ (263,672)

