



Barry County, Michigan

COST ALLOCATION PLAN FOR THE PERIOD ENDING December 31, 2011

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Section 1 Introduction

Introduction

The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of Barry County, Michigan (County) based on actual expenditures for calendar year 2011. MGT of America, Inc. prepared these documents at the request of the County.

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

This document is prepared in compliance with OMB Circular A-87. County personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.



Section 2 Certification



Barry County, Michigan

COUNTY-WIDE COST ALLOCATION PLAN CERTIFICATE OF INDIRECT COSTS

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

- (1) All costs included in this plan are for the fiscal year ending December 31, 2011 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2013, and are allowable in accordance with the requirement of the Federal award(s) to which they apply and OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments." Unallowable costs have been adjusted for in allocating costs as indicated.
- (2) All costs included in this plan are properly allocated to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the costs identified.

I declare that the foregoing is true and correct.

Signature:

Barry County, Michigan

Name of Official:

MICHAEL BROWN

Title:

COUNTY ADMINISTRATOR

Date:

9-25-12





Section 3 Reading a Cost Allocation Plan



Reading a Cost Allocation Plan

Overview

The OMB Circular A-87 Central Services Cost Allocation Plan is a document that distributes, or allocates, County indirect costs. Indirect costs are those costs incurred by County departments that benefit other County departments. Examples of County indirect costs are administration, accounting and information technology.

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate division and department indirect costs for FY2011.

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

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

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

Process

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

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

Sections

Table of Contents

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

corresponding function. The column on the right side of the pages is the applicable page number.

Summary Schedule

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

Detail Schedules

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

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

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

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

stands for a predetermined percentage described in the narrative. The D stands for disallowed.

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

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

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

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

Allocation Summary. The summary of allocated costs by function.

Section 4 OMB Circular A-87 Cost Allocation Plan

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OMB A-87 Cost Allocation Plan

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SUMMARY SCHEDULE

Department	101-101 Bd of Commissioners	101-131 Circuit Court	101-140 Trial Court	101-147 Jury Board	101-148 Family Division	101-151 Adult Probation	101-191 Elections	101-225 Equalization	101-229 Prosecutor	101-229-1 Prosecutor DP
1 Building Use Charge	\$2,312	\$0	\$31,362	\$0	\$20,743	\$10,368	\$0	\$1,821	\$8,082	\$0
2 Equipment Use Charge	4,306	12,257	12,257	0	25,421	0	0	0	0	860
3 101-175 Administration	2,635	0	15,092	180	9,989	425	431	2,726	8,756	0
4 101-211 Legal Counsel	0	518	2,590	0	1,813	0	0	259	1,813	0
5 101-215 Clerk	1,617	0	8,168	109	5,929	277	244	1,838	5,408	0
6 101-243 Land Information Services	13,733	0	0	0	0	0	0	6,104	0	19,837
7 101-253 Treasurer	3,987	0	15,056	494	13,031	1,276	1,116	5,821	8,804	0
8 101-265 Buildings & Grounds	19,053	0	136,258	0	41,736	20,861	0	15,007	16,261	0
9 101-266 Health Dept Building	0	0	0	0	0	0	0	0	0	0
10 101-299 Miscellaneous	9,742	0	20,484	57	8,463	126	124	3,002	11,193	0
11 101-865 Insurance	960	0	7,143	32	4,676	52	96	1,302	3,848	0
12 101-865-1 Property Insurance	3,699	0	5,733	1,716	0	0	0	357	1,337	0
13 637 Data Processing	10,276	433	0	0	0	0	0	4,861	0	12,726
TOTAL CURRENT ALLOCATIONS	72,320	13,208	254,143	2,588	131,801	33,385	2,011	43,098	65,502	33,423
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	0	0	0	75,181	36,313
CARRY-FORWARD	0	0	0	0	0	0	0	0	(9,679)	(2,890)
PROPOSED COSTS	72,320	13,208	254,143	2,588	131,801	33,385	2,011	43,098	55,823	30,533

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Department	101-230 Extraditions	101-236 Register of Deeds	101-254 Tax Tribunal	101-257 Co- Op Extension	101-275 Drain Commission	101-280 Soil Conservation	101-301 Sheriff's Dept	101-315 Seat Belt Enf	101-331 Marine Law	101-333 Road Patrol
1 Building Use Charge	\$0	\$2,170	\$0	\$8,606	\$1,559	\$0	\$31,277	\$0	\$0	\$0
2 Equipment Use Charge	0	0	0	0	0	0	3,281	0	0	0
3 101-175 Administration	42	3,704	68	2,387	2,736	0	24,539	350	2,173	1,996
4 101-211 Legal Counsel	0	3,033	0	0	259	0	8,257	0	0	0
5 101-215 Clerk	17	2,435	51	1,522	1,820	0	14,049	226	1,387	1,322
6 101-243 Land Information Services	0	15,259	0	12,208	3,052	0	22,889	0	0	0
7 101-253 Treasurer	80	5,901	239	5,327	5,168	0	14,817	989	4,179	4,386
8 101-265 Buildings & Grounds	0	17,877	0	17,316	12,843	0	0	0	0	0
9 101-266 Health Dept Building	0	0	0	0	0	0	0	0	0	0
10 101-299 Miscellaneous	11	5,459	19	4,179	2,895	0	34,893	1,758	3,721	486
11 101-865 Insurance	17	1,235	0	1,222	1,417	0	95,048	53	635	20,811
12 101-865-1 Property Insurance	0	425	0	1,424	305	0	1,023	0	0	0
13 637 Data Processing	0	9,608	0	13,563	4,803	0	17,346	0	0	0
TOTAL CURRENT ALLOCATIONS	167	67,106	377	67,754	36,857	0	267,419	3,376	12,095	29,001
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	0	0	0	0	0
CARRY-FORWARD	0	0	0	0	0	0	0	0	0	0
PROPOSED COSTS	167	67,106	377	67,754	36,857	0	267,419	3,376	12,095	29,001

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Department	101-351 Jail	101-400 Planning	101-426 Emergency Management	101-430 Animal Control	101-441 DPW	101-601 Health	101-602 Health & Safety Fund	101-648 Medical Examiners	101-681 Veterans Burial	101-682 Veterans Counselor
1 Building Use Charge	\$6,602	\$1,701	\$411	\$0	\$0	\$32,303	\$0	\$0	\$0	\$433
2 Equipment Use Charge	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	19,556	3,501	2,544	4,715	0	2,614	0	1,127	548	1,574
4 101-211 Legal Counsel	9,884	2,154	0	518	167	0	0	0	0	0
5 101-215 Clerk	10,643	2,314	1,657	3,050	0	14	0	437	284	1,116
6 101-243 Land Information Services	18,311	6,104	0	6,104	0	0	0	0	0	0
7 101-253 Treasurer	19,713	6,428	5,901	10,351	0	64	0	2,042	1,324	4,179
8 101-265 Buildings & Grounds	0	14,019	3,387	0	0	0	0	0	0	513
9 101-266 Health Dept Building	0	0	0	0	0	121,826	0	0	0	0
10 101-299 Miscellaneous	27,030	4,345	1,762	2,947	0	671	0	300	147	1,437
11 101-865 Insurance	9,200	1,034	1,847	4,342	0	2,221	0	468	147	238
12 101-865-1 Property Insurance	4,800	333	80	831	0	5,410	0	0	0	134
13 637 Data Processing	11,529	3,843	0	3,843	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	137,268	45,776	17,589	36,701	167	165,123	0	4,374	2,450	9,624
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	0	0	0	0	0
CARRY-FORWARD	0	0	0	0	0	0	0	0	0	0
PROPOSED COSTS	137,268	45,776	17,589	36,701	167	165,123	0	4,374	2,450	9,624

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Department	101-689 Soldiers & Sailors	101-900 Capital Outlay	101-999 Appropriations	201 Road Commission	205 Central Dispatch	208 Charlton Park Fund	215 Friend of the Court	Friend of the Court - DP	228 Solid Waste	230 Bldg Strong Families
1 Building Use Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$59,248	\$0	\$0	\$0
2 Equipment Use Charge	0	0	0	0	0	0	1,446	0	0	0
3 101-175 Administration	729	592	122	376	7,142	9,082	8,980	0	467	325
4 101-211 Legal Counsel	0	0	0	0	2,590	0	3,108	0	0	0
5 101-215 Clerk	386	44	92	284	8,904	5,175	5,424	0	174	120
6 101-243 Land Information Services	0	0	0	0	0	0	0	22,889	0	0
7 101-253 Treasurer	1,802	207	431	1,956	2,856	3,345	4,264	0	196	176
8 101-265 Buildings & Grounds	0	0	0	0	0	0	81,038	0	0	0
9 101-266 Health Dept Building	0	0	0	0	0	0	0	0	0	0
10 101-299 Miscellaneous	196	153	34	228	9,462	2,613	16,699	0	137	97
11 101-865 Insurance	186	456	0	0	0	4,395	6,943	0	202	143
12 101-865-1 Property Insurance	0	0	0	0	3,592	8,772	2,431	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	14,701	0	0
TOTAL CURRENT ALLOCATIONS	3,299	1,452	679	2,844	34,546	33,382	189,581	37,590	1,176	861
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	0	171,847	0	0	0
CARRY-FORWARD	0	0	0	0	0	0	17,734	0	0	0
PROPOSED COSTS	3,299	1,452	679	2,844	34,546	33,382	207,315	37,590	1,176	861

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Department	231 C Snip Donation	232 Animal Shelter Donations	233 Barry Comm Resource Net	234 Bldg Strong Families UW	235 Abstract Fund	236 Remonumen- tation Fund	238 Gypsy Moth	247 Thornapple Namor Depr	248 Building Rehab Fund	250 Park & Rec Fund
1 Building Use Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use Charge	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	121	208	14	139	9	1,158	0	0	222	226
4 101-211 Legal Counsel	518	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	82	109	7	72	7	647	0	0	167	171
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	469	1,174	293	156	0	156	137	626	313	39
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-266 Health Dept Building	0	0	0	0	0	0	0	0	0	0
10 101-299 Miscellaneous	63	131	22	47	2	639	9	40	81	65
11 101-865 Insurance	11	54	4	37	0	333	0	0	0	0
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	1,264	1,676	340	451	18	2,933	146	666	783	501
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	0	0	0	0	0
CARRY-FORWARD	0	0	0	0	0	0	0	0	0	0
PROPOSED COSTS	1,264	1,676	340	451	18	2,933	146	666	783	501

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Department	252 Co Agriculture Preserve	253 Master Land Use Prog	255 EDC	256 ROD Automation	257 Budget Stabilization	259 Local Corr Officer	260 Victims Services	263 School Liason	265 Drug Law Enforce	266 Special Investigation
1 Building Use Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use Charge	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	5	9	18	351	5	75	156	2,338	0	45
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	3	7	14	96	3	34	106	1,592	0	17
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	0	0	20	4,675	156	235	333	156	39	293
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-266 Health Dept Building	0	0	0	0	0	0	0	0	0	0
10 101-299 Miscellaneous	1	2	6	390	11	35	64	559	2	31
11 101-865 Insurance	0	0	0	192	0	25	14	609	0	19
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	9	18	58	5,704	175	404	673	5,254	41	405
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	0	0	0	0	0
CARRY-FORWARD	0	0	0	0	0	0	0	0	0	0
PROPOSED COSTS	9	18	58	5,704	175	404	673	5,254	41	405

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SUMMARY SCHEDULE

Department	267 Crime Victim Right	269 Law Library	275 Comm on Aging	276 CDBG	277 Middleville Police Serv	279 MSHDA Home Program	282 Job Skills Training	283 Comm Corrections	284 Rev Sharing	285 Adult Drug Court
1 Building Use Charge	\$0	\$1,893	\$0	\$0	\$0	\$0	\$0	\$1,045	\$0	\$1,355
2 Equipment Use Charge	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	1,369	224	9,429	533	3,419	151	5	2,057	9	2,797
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	518
5 101-215 Clerk	806	89	10,115	113	2,219	20	3	1,432	7	1,717
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	78	78	9,174	1,056	313	98	0	528	0	4,949
8 101-265 Buildings & Grounds	0	10,155	0	0	0	0	0	1,685	0	2,183
9 101-266 Health Dept Building	0	0	0	0	0	0	0	0	0	0
10 101-299 Miscellaneous	376	65	3,289	207	770	45	1	2,210	2	2,927
11 101-865 Insurance	258	91	3,177	328	1,248	106	0	409	0	820
12 101-865-1 Property Insurance	0	344	3,491	0	0	0	0	246	0	319
13 637 Data Processing	0	0	156	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	2,887	12,939	38,831	2,237	7,969	420	9	9,612	18	17,585
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	0	0	0	0	0
CARRY-FORWARD	0	0	0	0	0	0	0	0	0	0
PROPOSED COSTS	2,887	12,939	38,831	2,237	7,969	420	9	9,612	18	17,585

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SUMMARY SCHEDULE

Department	286 Juvenile Drug Court	287 Mich Justice Training	290 Social Welfare	292 CC Wrap Around	292 CC Juv Justice	292 Child Care Fund	294 Vets Trust	295 Airport Fund	297 Diverted Felons	352 FOC Ren Debt Relocations
1 Building Use Charge	\$0	\$0	\$0	\$437	\$1,223	\$2,439	\$0	\$0	\$0	\$0
2 Equipment Use Charge	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	2,812	71	185	221	169	9,332	115	1,643	1,127	18
4 101-211 Legal Counsel	0	0	0	389	130	518	0	0	0	0
5 101-215 Clerk	1,869	24	96	442	338	4,730	61	1,240	31	14
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	313	59	274	0	0	5,379	39	0	372	0
8 101-265 Buildings & Grounds	0	0	0	879	2,461	4,908	0	0	0	0
9 101-266 Health Dept Building	0	0	0	0	0	0	0	0	0	0
10 101-299 Miscellaneous	1,549	23	67	0	0	5,878	33	897	314	6
11 101-865 Insurance	614	34	50	635	635	4,553	28	0	930	0
12 101-865-1 Property Insurance	0	0	0	72	202	404	0	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	7,157	211	672	3,075	5,158	38,141	276	3,780	2,774	38
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	0	0	0	0	0
CARRY-FORWARD	0	0	0	0	0	0	0	0	0	0
PROPOSED COSTS	7,157	211	672	3,075	5,158	38,141	276	3,780	2,774	38

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

SUMMARY SCHEDULE

Department	354 Yankee Springs Water	355 Middleville Water Debt	356 Middleville Water Debt 206	357 Fawn Lake Sewer	358 Yankee Spring	359 Finkbeiner/ Crain Debt	365 Southwest Barry Fair	367 1994 BPW Middleville	368 Thornapple Manor	369 Thornapple Bldg Auth
1 Building Use Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use Charge	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	14	14	18	32	14	23	50	14	95	23
4 101-211 Legal Counsel	0	0	0	0	267	0	0	0	217	0
5 101-215 Clerk	10	10	14	24	10	17	38	10	72	17
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	0	0	0	0	0	0	0	0	0	0
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-266 Health Dept Building	0	0	0	0	0	0	0	0	0	0
10 101-299 Miscellaneous	11	10	11	20	10	15	27	4	137	10
11 101-865 Insurance	0	0	0	0	0	0	0	0	635	0
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	37,898	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	35	34	43	76	301	55	115	28	39,054	50
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	0	0	0	0	0
CARRY-FORWARD	0	0	0	0	0	0	0	0	0	0
PROPOSED COSTS	35	34	43	76	301	55	115	28	39,054	50

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

SUMMARY SCHEDULE

Department	371 KCC Debt Serv	372 Courts & Law Build Debt	374 1999 BPW Middleville	376 2003 Refunding Sewer	377 Leach & Middle Lake	454 Yankee Spring Water	472 McKeown Bridge Park	477 Leach- Middle Lake	510 2010 Delinquent Tax	512 Thornapple Manor Fund
1 Building Use Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use Charge	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	27	32	23	23	14	27	41	167	0	453
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	20	24	17	17	10	20	31	126	0	342
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	0	0	0	0	0	0	0	0	0	4,010
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-266 Health Dept Building	0	0	0	0	0	0	0	0	0	0
10 101-299 Miscellaneous	12	27	15	14	10	7	17	65	906	379
11 101-865 Insurance	0	0	0	0	0	0	0	0	0	0
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	59	83	55	54	34	54	89	358	906	5,184
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	0	0	0	0	0
CARRY-FORWARD	0	0	0	0	0	0	0	0	0	0
PROPOSED COSTS	59	83	55	54	34	54	89	358	906	5,184

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

SUMMARY SCHEDULE

Department	516 100% Tax Payment	517 Foreclosure Fund	527 2007 Del Tax Fund	528 2008 Del Tax Fund	529 2009 Del Tax Fund	588 Transit Fund	595 Commissary	660 Telephone	661 Vehicle Fund	676 Worker's Comp Fund
1 Building Use Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use Charge	0	0	0	0	0	0	0	1,848	0	0
3 101-175 Administration	18	0	0	0	0	6,253	511	533	898	578
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	14	0	0	0	0	8,118	386	191	126	174
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	0	0	0	0	0	3,540	0	254	0	665
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-266 Health Dept Building	0	0	0	0	0	0	0	0	0	0
10 101-299 Miscellaneous	305	24	1,629	0	0	1,709	235	158	233	195
11 101-865 Insurance	0	0	0	0	0	10,166	0	239	625	297
12 101-865-1 Property Insurance	0	0	0	0	0	1,719	0	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	337	24	1,629	0	0	31,505	1,132	3,223	1,882	1,909
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	0	0	0	0	0
CARRY-FORWARD	0	0	0	0	0	0	0	0	0	0
PROPOSED COSTS	337	24	1,629	0	0	31,505	1,132	3,223	1,882	1,909

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

SUMMARY SCHEDULE

Department	677 Health Ins. Fund	678 Disability Fund	680 Fringe Benefit Fund	681 Life Ins. Fund	682 Retirement Fund	683 Dental/ Optical	684 Unemploy	711 Cementary Trust	716 Co-Op Ext Grant	792 Inmate Trust
1 Building Use Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use Charge	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	11,393	1,473	425	183	12,003	1,610	253	5	59	0
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	396	752	58	51	58	936	14	3	44	0
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	4,401	763	411	528	1,037	313	782	0	156	0
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-266 Health Dept Building	0	0	0	0	0	0	0	0	0	0
10 101-299 Miscellaneous	3,211	445	137	82	3,145	456	115	5	26	16
11 101-865 Insurance	9,298	409	298	98	10,203	317	201	0	0	0
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	28,699	3,842	1,329	942	26,446	3,632	1,365	13	285	16
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	0	0	0	0	0
CARRY-FORWARD	0	0	0	0	0	0	0	0	0	0
PROPOSED COSTS	28,699	3,842	1,329	942	26,446	3,632	1,365	13	285	16

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

SUMMARY SCHEDULE

Department	801 Drain Fund	804 Drain Maint	841 FEMA House Elevation	843 Gun Lake Weed Assess	851 Drain Debt	Mental Health	Other	2nd Allocation Orphans	Total
1 Building Use Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$4,876	\$0	\$232,266
2 Equipment Use Charge	0	0	0	0	0	0	0	0	61,676
3 101-175 Administration	6,744	14	7	122	0	0	1,271	0	228,465
4 101-211 Legal Counsel	0	0	0	0	0	0	11,963	0	51,483
5 101-215 Clerk	338	10	0	92	0	0	0	0	127,627
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	146,490
7 101-253 Treasurer	0	137	117	391	0	0	0	0	205,391
8 101-265 Buildings & Grounds	0	0	0	0	0	0	6,138	0	424,578
9 101-266 Health Dept Building	0	0	0	0	0	0	0	0	121,826
10 101-299 Miscellaneous	2,734	13	9	58	12	0	326	0	212,714
11 101-865 Insurance	5,386	0	6	0	0	0	1,087	0	224,848
12 101-865-1 Property Insurance	0	0	0	0	0	1,497	2,400	0	90,994
13 637 Data Processing	0	0	0	0	0	532	0	0	108,220
TOTAL CURRENT ALLOCATIONS	15,202	174	139	663	12	2,029	28,061	0	2,236,578
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	0	0	0	283,341
CARRY-FORWARD	0	0	0	0	0	0	0	0	5,165
PROPOSED COSTS	15,202	174	139	663	12	2,029	28,061	0	2,241,743

COST ALLOCATION PLAN
Barry County, Michigan
Building Use Charge
Nature and Extent of Service

2011
09/28/2012

Barry County provides various departments and programs with space in County owned facilities. The facilities include a number of buildings which are occupied by multiple departments. For plan purposes these multi-occupant facilities are identified and the corresponding use charge is computed and allocated to all departments based on their assigned square footages. OMB Circular A-87 allows for a 2% use charge based on the County's cumulative base costs. The following buildings are included in the plan for use charges:

- **Courthouse** - The Queen Anne style Courthouse was built during 1892-1893. For plan purposes the cumulative base cost including improvements was \$1,682,750. This base results in a use charge of \$33,655 ($\$1,682,750 \times 2\%$).
- **Annex Building** - The Annex Building share the same block as the Courthouse. For plan purposes the cumulative base cost including improvements was \$134,850. The use charge based on the identified base is \$2,697 ($\$134,850 \times 2\%$).
- **Courts and Law Building** - The Courts and Law Building which is located across Court Street from the original Courthouse has a cumulative cost base of \$4,022,200. The use charge based on the identified base is \$80,444 ($\$4,022,200 \times 2\%$).
- **County Jail** - The County Jail Facility houses the sheriff and all of the associated services of the Sheriff's office. The cumulative base cost of the jail is \$1,810,050. The use charge based on the identified base is \$37,732 ($\$1,886,610 \times 2\%$).
- **Friend of the Court (FOC) Building** - The FOC building is located across S. Broadway from the Courthouse. The cumulative base cost for the FOC Building \$2,950,900. The use charge based on the identified base is \$59,018 ($\$2,950,900 \times 2\%$).
- **Health Building** - The Health Building is located at 330W. Woodlawn Ave. The cumulative base cost for the Health Building is \$1,608,900. The use charge based on the identified base is \$32,178 ($\$1,608,900 \times 2\%$).

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

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

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

A. DEPARTMENT COSTS

Dept:1 Building Use Charge

		Amount	General Admin	Courthouse	Annex	Courts & Law	County Jail	FOC Building	Health Building
Salaries	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0
SUPPLY & SERVICES COST									
Building Use Charge	P	245,724	0	33,655	2,697	80,444	37,732	59,018	32,178
DEPARTMENT Cost Total		245,724	0	33,655	2,697	80,444	37,732	59,018	32,178
ADJUSTMENTS									
Total		245,724	0	33,655	2,697	80,444	37,732	59,018	32,178
General Admin Distribution			0	0	0	0	0	0	0
Grand Total		\$245,724		\$33,655	\$2,697	\$80,444	\$37,732	\$59,018	\$32,178

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

B. INCOMING COSTS - (Default Spread Expense%)

Dept:1 Building Use Charge

Department	First Incoming	Second Incoming	Courthouse	Annex	Courts & Law	County Jail	FOC Building	Health Building
10 Cost Plan	\$0	\$958	\$131	\$11	\$314	\$147	\$230	\$125
Subtotal - 101-299 Miscellaneous	0	958	131	11	314	147	230	125
Total Incoming	0	958	131	11	314	147	230	125
			%13.70	%1.10	%32.74	%15.36	%24.02	%13.10
C. TOTAL ALLOCATED		\$246,682	\$33,786	\$2,708	\$80,758	\$37,879	\$59,248	\$32,303

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

Courthouse Allocations

Dept:1 Building Use Charge

	Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	704	5.95%	\$2,002	\$0	\$2,002	\$8	\$2,010
5 101-215 Clerk	1,471	12.43%	4,183	0	4,183	16	4,199
6 101-243 Land Information Services	750	6.34%	2,133	0	2,133	8	2,141
7 101-253 Treasurer	744	6.29%	2,116	0	2,116	8	2,124
8 101-265 Buildings & Grounds	200	1.69%	569	0	569	2	571
14 101-101 Bd of Commissioners	810	6.84%	2,303	0	2,303	9	2,312
16 101-140 Trial Court	4,115	34.77%	11,702	0	11,702	46	11,747
21 101-225 Equalization	638	5.39%	1,814	0	1,814	7	1,821
25 101-236 Register of Deeds	760	6.42%	2,161	0	2,161	8	2,170
28 101-275 Drain Commissioner	546	4.61%	1,553	0	1,553	6	1,559
35 101-400 Planning	596	5.04%	1,695	0	1,695	7	1,701
36 101-426 Emergency Management	144	1.22%	409	0	409	2	411
75 269 Law Library	357	3.02%	1,015	0	1,015	4	1,019
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	11,835	100.00%	33,655	0	33,655	131	33,786
Direct Bills					0		0
TOTAL					33,655		33,786

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

Annex Allocations

Dept:1 Building Use Charge

	Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-253 Treasurer	105	3.69%	\$99	\$0	\$99	\$0	\$100
8 101-265 Buildings & Grounds	133	4.67%	126	0	126	0	126
43 101-682 Veterans Counselor	187	6.57%	177	0	177	1	178
81 283 Comm Corrections	219	7.69%	207	0	207	1	208
83 285 Adult Drug Court	284	9.97%	269	0	269	1	270
140 Other	1,920	67.42%	1,818	0	1,818	7	1,825
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	2,848	100.00%	2,697	0	2,697	11	2,708
Direct Bills					0		0
TOTAL					2,697		2,708

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

Courts & Law Allocations

Dept:1 Building Use Charge

	Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	864	3.89%	\$3,133	\$0	\$3,133	\$12	\$3,145
16 101-140 Trial Court	5,388	24.29%	19,538	0	19,538	76	19,614
18 101-148 Family Division	5,698	25.69%	20,662	0	20,662	81	20,743
19 101-151 Adult Probation	2,848	12.84%	10,327	0	10,327	40	10,368
22 101-229 Prosecutor	2,220	10.01%	8,050	0	8,050	31	8,082
27 101-257 Co-Op Extension	2,364	10.66%	8,572	0	8,572	33	8,606
43 101-682 Veterans Counselor	70	0.32%	254	0	254	1	255
75 269 Law Library	240	1.08%	870	0	870	3	874
81 283 Comm Corrections	230	1.04%	834	0	834	3	837
83 285 Adult Drug Court	298	1.34%	1,081	0	1,081	4	1,085
87 292 CC Wrap Around	120	0.54%	435	0	435	2	437
88 292 CC Juv Justice	336	1.51%	1,218	0	1,218	5	1,223
89 292 Child Care Fund	670	3.02%	2,430	0	2,430	9	2,439
140 Other	838	3.78%	3,039	0	3,039	12	3,051
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	22,184	100.00%	80,444	0	80,444	314	80,758
Direct Bills					0		0
TOTAL					80,444		80,758

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

County Jail Allocations

Dept:1 Building Use Charge

	Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30 101-301 Sheriff's Dept	10,261	82.57%	\$31,155	\$0	\$31,155	\$121	\$31,277
34 101-351 Jail	2,166	17.43%	6,577	0	6,577	26	6,602
Subtotal	12,427	100.00%	37,732	0	37,732	147	37,879
Direct Bills					0		0
TOTAL					37,732		37,879

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

FOC Building Allocations

Dept:1 Building Use Charge

	Direct to FOC	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 215 Friend of the Court	100	100.00%	\$59,018	\$0	\$59,018	\$230	\$59,248
Subtotal	100	100.00%	59,018	0	59,018	230	59,248
Direct Bills					0		0
TOTAL					59,018		59,248

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

Health Building Allocations

Dept:1 Building Use Charge

	Direct to Health	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39 101-601 Health	100	100.00%	\$32,178	\$0	\$32,178	\$125	\$32,303
Subtotal	100	100.00%	32,178	0	32,178	125	32,303
Direct Bills					0		0
TOTAL					32,178		32,303

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

ALLOCATION SUMMARY

Dept:1 Building Use Charge

Department	Courthouse	Annex	Courts & Law	County Jail	FOC Building	Health Building	Total
0 DIRECT BILLED	0	\$0	\$0	\$0	\$0	\$0	\$0
3 101-175 Administration	2,010	0	0	0	0	0	2,010
5 101-215 Clerk	4,199	0	0	0	0	0	4,199
6 101-243 Land Information Services	2,141	0	0	0	0	0	2,141
7 101-253 Treasurer	2,124	100	0	0	0	0	2,224
8 101-265 Buildings & Grounds	571	126	3,145	0	0	0	3,843
14 101-101 Bd of Commissioners	2,312	0	0	0	0	0	2,312
16 101-140 Trial Court	11,747	0	19,614	0	0	0	31,362
18 101-148 Family Division	0	0	20,743	0	0	0	20,743
19 101-151 Adult Probation	0	0	10,368	0	0	0	10,368
21 101-225 Equalization	1,821	0	0	0	0	0	1,821
22 101-229 Prosecutor	0	0	8,082	0	0	0	8,082
25 101-236 Register of Deeds	2,170	0	0	0	0	0	2,170
27 101-257 Co-Op Extension	0	0	8,606	0	0	0	8,606
28 101-275 Drain Commissioner	1,559	0	0	0	0	0	1,559
30 101-301 Sheriff's Dept	0	0	0	31,277	0	0	31,277
34 101-351 Jail	0	0	0	6,602	0	0	6,602
35 101-400 Planning	1,701	0	0	0	0	0	1,701
36 101-426 Emergency Management	411	0	0	0	0	0	411
39 101-601 Health	0	0	0	0	0	32,303	32,303
43 101-682 Veterans Counselor	0	178	255	0	0	0	433
50 215 Friend of the Court	0	0	0	0	59,248	0	59,248
75 269 Law Library	1,019	0	874	0	0	0	1,893
81 283 Comm Corrections	0	208	837	0	0	0	1,045
83 285 Adult Drug Court	0	270	1,085	0	0	0	1,355
87 292 CC Wrap Around	0	0	437	0	0	0	437
88 292 CC Juv Justice	0	0	1,223	0	0	0	1,223
89 292 Child Care Fund	0	0	2,439	0	0	0	2,439
140 Other	0	1,825	3,051	0	0	0	4,876
999 2nd Allocation Orphans	(0)	0	(0)	0	0	0	(0)
Total	33,786	2,708	80,758	37,879	59,248	32,303	246,682

COST ALLOCATION PLAN
Barry County, Michigan
Equipment Use Charge
Nature and Extent of Service

2011
09/28/2012

OMB Circular A-87 allows for grantees to receive reimbursement for the cost of capital equipment purchases to be recovered over their projected useful life of the asset. Barry County acquires various pieces of equipment for their central services departments for which a use charge is applied. The following categories of cost have been identified for the various types of equipment:

- **Office furniture and Equipment** - A use charge of 6.67% is applied to all furniture and equipment that is purchases for use by Central Service departments. The cost is allocated to the user departments based on the value of the equipment assigned.
- **Imaging Equipment** - A use charge of 20% is applied to all imaging equipment purchases. The use charge is allocated directly to the Clerk's department.
- **Copiers** - The County purchases various copiers for use by specific departments. The copiers are estimated to last for five years so a sue charge of 20% has been applied to the cost of the machines. The use charge is allocated to the benefitting departments based on the value of the copiers.
- **Data Processing Equipment** - The County purchases various pieces of data processing equipment and software programs that are used by individual departments. The costs of these purchases are identified and a use charge of 20% is applied to recover the cost of these purchases over their useful life.
- **Video Recording Equipment** - The County purchased video recording equipment for use in the courtrooms. The system has an estimated useful life of five years. For plan purposes the use charge has been allocated to each of the benefitting courts based on their share of the system's cost.

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

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

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

A. DEPARTMENT COSTS

Dept:2 Equipment Use Charge

		Amount	General Admin	Equipment Use Charge	Imaging	Copiers	DP Equip/Softwa re	Video Equipment
Salaries	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0
		0	0	0	0	0	0	0
SUPPLY & SERVICES COST								
Office Equipment	P	7,862	0	7,862	0	0	0	0
Imaging Equipment	P	4,637	0	0	4,637	0	0	0
Copiers	P	4,300	0	0	0	4,300	0	0
DP Equipment/Software	P	62,022	0	0	0	0	62,022	0
Video Recording Equipment	P	32,156	0	0	0	0	0	32,156
DEPARTMENT Cost Total		110,977	0	7,862	4,637	4,300	62,022	32,156
ADJUSTMENTS								
Total		110,977	0	7,862	4,637	4,300	62,022	32,156
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$110,977		\$7,862	\$4,637	\$4,300	\$62,022	\$32,156

Barry County, Michigan
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B. INCOMING COSTS - (Default Spread Expense%)

Dept:2 Equipment Use Charge

Department	First Incoming	Second Incoming	Equipment Use Charge	Imaging	Copiers	DP Equip/Software	Video Equipment
10 Cost Plan	\$0	\$958	\$68	\$40	\$37	\$535	\$278
Subtotal - 101-299 Miscellaneous	0	958	68	40	37	535	278
Total Incoming	0	958	68	40	37	535	278
			%7.08	%4.18	%3.87	%55.89	%28.98
C. TOTAL ALLOCATED		\$111,935	\$7,930	\$4,677	\$4,337	\$62,557	\$32,434

Barry County, Michigan
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Equipment Use Charge Allocations

Dept:2 Equipment Use Charge

	Dollar Value of Assigned Equipment	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	4,783	4.06%	\$319	\$0	\$319	\$3	\$322
5 101-215 Clerk	46,252	39.24%	3,085	0	3,085	27	3,112
6 101-243 Land Information Services	570	0.48%	38	0	38	0	38
7 101-253 Treasurer	1,979	1.68%	132	0	132	1	133
8 101-265 Buildings & Grounds	64,288	54.54%	4,288	0	4,288	37	4,325
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	117,872	100.00%	7,862	0	7,862	68	7,930
Direct Bills					0		0
TOTAL					7,862		7,930

Barry County, Michigan
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Imaging Allocations

Dept:2 Equipment Use Charge

	Direct to Clerk	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-215 Clerk	100	100.00%	\$4,637	\$0	\$4,637	\$40	\$4,677
Subtotal	100	100.00%	4,637	0	4,637	40	4,677
Direct Bills					0		0
TOTAL					4,637		4,677

Barry County, Michigan
OMB A-87 Cost Allocation Plan

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Copiers Allocations

Dept:2 Equipment Use Charge

	Dollar Value of Copiers	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 101-131 Circuit Court	7,167	33.33%	\$1,433	\$0	\$1,433	\$12	\$1,446
16 101-140 Trial Court	7,167	33.33%	1,433	0	1,433	12	1,446
50 215 Friend of the Court	7,167	33.33%	1,433	0	1,433	12	1,446
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	21,501	100.00%	4,300	0	4,300	37	4,337
Direct Bills					0		0
TOTAL					4,300		4,337

Barry County, Michigan
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DP Equip/Software Allocations

Dept:2 Equipment Use Charge

	Dollar Value of Equip & Software	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-215 Clerk	13,934	4.49%	\$2,787	\$0	\$2,787	\$24	\$2,811
7 101-253 Treasurer	15,995	5.16%	3,199	0	3,199	28	3,227
10 101-299 Miscellaneous	23,350	7.53%	4,670	0	4,670	40	4,710
13 637 Data Processing	133,377	43.01%	26,675	0	26,675	230	26,906
14 101-101 Bd of Commissioners	21,345	6.88%	4,269	0	4,269	37	4,306
18 101-148 Family Division	72,420	23.35%	14,484	0	14,484	125	14,609
23 101-229-1 Prosecutor DP	4,265	1.38%	853	0	853	7	860
30 101-301 Sheriff's Dept	16,265	5.24%	3,253	0	3,253	28	3,281
121 660 Telephone	9,160	2.95%	1,832	0	1,832	16	1,848
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	310,111	100.00%	62,022	0	62,022	535	62,557
Direct Bills					0		0
TOTAL					62,022		62,557

Barry County, Michigan
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Video Equipment Allocations

Dept:2 Equipment Use Charge

	Dollar Value of Equipment	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 101-131 Circuit Court	53,594	33.33%	\$10,718	\$0	\$10,718	\$93	\$10,811
16 101-140 Trial Court	53,594	33.33%	10,718	0	10,718	93	10,811
18 101-148 Family Division	53,597	33.33%	10,719	0	10,719	93	10,812
Subtotal	160,785	100.00%	32,156	0	32,156	278	32,434
Direct Bills					0		0
TOTAL					32,156		32,434

Barry County, Michigan
OMB A-87 Cost Allocation Plan

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ALLOCATION SUMMARY

Dept:2 Equipment Use Charge

Department	Equipment Use Charge	Imaging	Copiers	DP Equip/Software	Video Equipment	Total
0 DIRECT BILLED	0	\$0	\$0	\$0	\$0	\$0
3 101-175 Administration	322	0	0	0	0	322
5 101-215 Clerk	3,112	4,677	0	2,811	0	10,599
6 101-243 Land Information Services	38	0	0	0	0	38
7 101-253 Treasurer	133	0	0	3,227	0	3,360
8 101-265 Buildings & Grounds	4,325	0	0	0	0	4,325
10 101-299 Miscellaneous	0	0	0	4,710	0	4,710
13 637 Data Processing	0	0	0	26,906	0	26,906
14 101-101 Bd of Commissioners	0	0	0	4,306	0	4,306
15 101-131 Circuit Court	0	0	1,446	0	10,811	12,257
16 101-140 Trial Court	0	0	1,446	0	10,811	12,257
18 101-148 Family Division	0	0	0	14,609	10,812	25,421
23 101-229-1 Prosecutor DP	0	0	0	860	0	860
30 101-301 Sheriff's Dept	0	0	0	3,281	0	3,281
50 215 Friend of the Court	0	0	1,446	0	0	1,446
121 660 Telephone	0	0	0	1,848	0	1,848
999 2nd Allocation Orphans	(0)	0	0	0	0	0
Total	7,930	4,677	4,337	62,557	32,434	111,935

COST ALLOCATION PLAN
Barry County, Michigan
Administrator 101-175
Nature and Extent of Service

2011
09/28/2012

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

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

- **County Coordination** - The administrator provides a coordination of the various central services of the County including; maintenance, phone service, copiers, and purchasing. The costs for these services are allocated to all departments based on the actual expenditures.
- **Financial Reporting** - The administrator coordinates the preparation of the County's annual budget, monitors expenditures, modifies budgets, reports on financial performance and provides for the sound financial practices of the County. The costs for these services are allocated to all departments based on the number of expenditure transactions posted during the year.
- **Risk Management** - The administrator is responsible for the coordination of the management of the County's risk as it relates to liability and property coverage. The cost for this service has been allocated to the Insurance schedule within this plan.
- **Computer operations** - Data processing services for the County are an important and complex service consuming a large portion of the County's resources and time. The administrator coordinates the County's IT services to assure the most efficient and appropriate applications are in use. The cost for this service is allocated to the Data Processing schedule within this plan.
- **Personnel Management** - The administrator coordinates the County's various fringe benefit programs, labor agreements, and employee relations services. The costs of these services are allocated to all departments based on the number of full time equivalents identified in the payroll system.

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

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

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

A. DEPARTMENT COSTS

Dept:3 101-175 Administration

		Amount	General Admin	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management
Salaries	\$1	\$160,753	\$5,661	\$68,601	\$54,340	\$7,472	\$5,773	\$18,906
Salary % Split			3.52%	42.67%	33.80%	4.65%	3.59%	11.76%
Benefits	\$	71,226	2,508	30,396	24,077	3,311	2,558	8,377
		231,979	8,169	98,997	78,417	10,783	8,331	27,283
SUPPLY & SERVICES COST								
Office Supplies	S	749	26	320	253	35	27	88
Postage	S	157	6	67	53	7	6	18
Dues & Subscriptions	S	380	13	162	128	18	14	45
Telephone & Fax	S	1,108	39	473	375	52	40	130
Travel	S	484	17	207	164	22	17	57
Employee Training	S	477	17	204	161	22	17	56
DEPARTMENT Cost Total		3,355	118	1,433	1,134	156	121	394
ADJUSTMENTS								
Total		235,334	8,287	100,430	79,551	10,939	8,452	27,677
General Admin Distribution			(8,287)	3,666	2,904	399	308	1,010
Grand Total		\$235,336		\$104,096	\$82,455	\$11,338	\$8,760	\$28,687

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

B. INCOMING COSTS - (Default Spread Salary%)

Dept:3 101-175 Administration

Department	First Incoming	Second Incoming	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management
1 Courthouse	\$2,002	\$0	\$886	\$701	\$96	\$75	\$244
Subtotal - Building Use Charge	2,002	0	886	701	96	75	244
2 Equipment Use Charge	319	0	141	112	15	12	39
Subtotal - Equipment Use Charge	319	0	141	112	15	12	39
3 County Coordination	0	1,185	524	415	57	44	144
3 Accounting	0	1,225	542	429	59	46	149
3 Personnel Management	0	484	214	170	23	18	59
Subtotal - 101-175 Administration	0	2,894	1,280	1,014	139	108	353
4 Specific Service	0	2,633	1,165	923	127	98	321
Subtotal - 101-211 Legal Counsel	0	2,633	1,165	923	127	98	321
5 Payroll/Fringe	0	974	431	341	47	36	119
5 Accounting	0	931	412	326	45	35	113
Subtotal - 101-215 Clerk	0	1,905	843	667	92	71	232
6 Land Info Services	0	2,622	1,160	919	126	98	320
Subtotal - 101-243 Land Information S	0	2,622	1,160	919	126	98	320
7 Accounting & Cash Receipting	0	3,869	1,711	1,356	186	144	472
Subtotal - 101-253 Treasurer	0	3,869	1,711	1,356	186	144	472
8 Courthouse	0	15,130	6,692	5,301	729	563	1,844
Subtotal - 101-265 Buildings & Ground	0	15,130	6,692	5,301	729	563	1,844
10 Paper	0	216	96	76	10	8	26
10 Courthouse Copier Serv	0	365	161	128	18	14	44
10 Audit	0	356	157	125	17	13	43
10 Cost Plan	0	958	424	336	46	36	117
10 Accounting	0	395	175	138	19	15	48
10 Flex Spending	0	57	25	20	3	2	7
10 Health Ins. Gen Contrib	0	1,584	701	555	76	59	193
Subtotal - 101-299 Miscellaneous	0	3,931	1,739	1,377	189	146	479
11 General Liability	0	1,185	524	415	57	44	144

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

B. INCOMING COSTS - (Default Spread Salary%)

Dept:3 101-175 Administration

Department	First Incoming	Second Incoming	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management
Subtotal - 101-865 Insurance	\$0	\$1,185	\$524	\$415	\$57	\$44	\$144
12 Courthouse	0	385	170	135	19	14	47
Subtotal - 101-865-1 Property Insurance	0	385	170	135	19	14	47
13 Computer Services	0	1,890	836	662	91	70	230
13 Specific Service	0	7,895	3,492	2,766	380	294	962
Subtotal - 637 Data Processing	0	9,785	4,328	3,428	471	364	1,193
1 Courthouse	0	8	4	3	0	0	1
Subtotal - Building Use Charge	0	8	4	3	0	0	1
2 Equipment Use Charge	0	3	1	1	0	0	0
Subtotal - Equipment Use Charge	0	3	1	1	0	0	0
Total Incoming	2,321	44,350	20,644	16,352	2,249	1,737	5,689
			%44.23	%35.04	%4.82	%3.72	%12.19
C. TOTAL ALLOCATED		\$282,007	\$124,739	\$98,807	\$13,587	\$10,498	\$34,376

Barry County, Michigan
OMB A-87 Cost Allocation Plan

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County Coordination Allocations

Dept:3 101-175 Administration

	Dollar Value of Expenditures	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	235,334	1.13%	\$1,185	\$0	\$1,185	\$0	\$1,185
4 101-211 Legal Counsel	62,033	0.30%	312	0	312	59	371
5 101-215 Clerk	435,600	2.09%	2,194	0	2,194	414	2,608
6 101-243 Land Information Services	211,819	1.01%	1,067	0	1,067	201	1,268
7 101-253 Treasurer	233,055	1.12%	1,174	0	1,174	222	1,395
8 101-265 Buildings & Grounds	457,715	2.19%	2,305	0	2,305	435	2,740
9 101-266 Health Dept Building	110,011	0.53%	554	0	554	105	659
11 101-865 Insurance	448,356	2.15%	2,258	0	2,258	426	2,684
13 637 Data Processing	151,705	0.73%	764	0	764	144	908
14 101-101 Bd of Commissioners	187,468	0.90%	944	0	944	178	1,122
16 101-140 Trial Court	1,394,764	6.68%	7,024	0	7,024	1,326	8,349
17 101-147 Jury Board	6,333	0.03%	32	0	32	6	38
18 101-148 Family Division	789,048	3.78%	3,973	0	3,973	750	4,723
19 101-151 Adult Probation	10,246	0.05%	52	0	52	10	61
20 101-191 Elections	18,710	0.09%	94	0	94	18	112
21 101-225 Equalization	130,135	0.62%	655	0	655	124	779
22 101-229 Prosecutor	751,288	3.60%	3,783	0	3,783	714	4,497
24 101-230 Extraditions	3,317	0.02%	17	0	17	3	20
25 101-236 Register of Deeds	241,193	1.16%	1,215	0	1,215	229	1,444
27 101-257 Co-Op Extension	114,509	0.55%	577	0	577	109	685
28 101-275 Drain Commissioner	152,661	0.73%	769	0	769	145	914
30 101-301 Sheriff's Dept	2,488,984	11.92%	12,534	0	12,534	2,366	14,899
31 101-315 Seat Belt Enf	10,426	0.05%	53	0	53	10	62
32 101-331 Marine Law	123,902	0.59%	624	0	624	118	742
33 101-333 Road Patrol	93,525	0.45%	471	0	471	89	560
34 101-351 Jail	1,796,404	8.61%	9,046	0	9,046	1,707	10,754
35 101-400 Planning	201,941	0.97%	1,017	0	1,017	192	1,209
36 101-426 Emergency Management	112,527	0.54%	567	0	567	107	674
37 101-430 Animal Control	227,510	1.09%	1,146	0	1,146	216	1,362
39 101-601 Health	433,721	2.08%	2,184	0	2,184	412	2,596
41 101-648 Medical Examiners	91,455	0.44%	461	0	461	87	547
42 101-681 Veterans Burial	28,800	0.14%	145	0	145	27	172
43 101-682 Veterans Counselor	46,464	0.22%	234	0	234	44	278
44 101-689 Soldiers & Sailors	36,291	0.17%	183	0	183	34	217
45 101-900 Capital Outlay	89,135	0.43%	449	0	449	85	534
49 208 Charlton Park Fund	610,046	2.92%	3,072	0	3,072	580	3,652
50 215 Friend of the Court	859,399	4.12%	4,328	0	4,328	817	5,144
52 228 Solid Waste	39,510	0.19%	199	0	199	38	237
53 230 Bldg Strong Families	27,837	0.13%	140	0	140	26	167
54 231 C Snip Donation	2,130	0.01%	11	0	11	2	13
55 232 Animal Shelter Donations	10,579	0.05%	53	0	53	10	63
56 233 Barry Comm Resource Net	812	0.00%	4	0	4	1	5
57 234 Bldg Strong Families UW	7,290	0.03%	37	0	37	7	44

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County Coordination Allocations

Dept:3 101-175 Administration

	Dollar Value of Expenditures	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
59 236 Remonumentation Fund	65,071	0.31%	\$328	\$0	\$328	\$62	\$390
67 256 ROD Automation	37,437	0.18%	189	0	189	36	224
69 259 Local Corr Officer	4,905	0.02%	25	0	25	5	29
70 260 Victims Services	2,679	0.01%	13	0	13	3	16
71 263 School Liason	118,832	0.57%	598	0	598	113	711
73 266 Special Investigation	3,694	0.02%	19	0	19	4	22
74 267 Crime Victim Right	50,340	0.24%	253	0	253	48	301
75 269 Law Library	17,823	0.09%	90	0	90	17	107
77 276 CDBG	64,020	0.31%	322	0	322	61	383
78 277 Middleville Police Serv	243,736	1.17%	1,227	0	1,227	232	1,459
79 279 MSHDA Home Program	20,686	0.10%	104	0	104	20	124
81 283 Comm Corrections	79,949	0.38%	403	0	403	76	479
83 285 Adult Drug Court	160,149	0.77%	806	0	806	152	959
84 286 Juvenile Drug Court	119,812	0.57%	603	0	603	114	717
85 287 Mich Justice Training	6,639	0.03%	33	0	33	6	40
86 290 Social Welfare	9,716	0.05%	49	0	49	9	58
89 292 Child Care Fund	640,978	3.07%	3,228	0	3,228	609	3,837
90 294 Vets Trust	5,555	0.03%	28	0	28	5	33
92 297 Diverted Felons	181,546	0.87%	914	0	914	173	1,087
121 660 Telephone	46,679	0.22%	235	0	235	44	279
122 661 Vehicle Fund	121,969	0.58%	614	0	614	116	730
123 676 Worker's Comp Fund	57,939	0.28%	292	0	292	55	347
124 677 Health Ins. Fund	1,815,553	8.70%	9,143	0	9,143	1,726	10,868
125 678 Disability Fund	79,817	0.38%	402	0	402	76	478
126 680 Fringe Benefit Fund	58,176	0.28%	293	0	293	55	348
127 681 Life Ins. Fund	19,191	0.09%	97	0	97	18	115
128 682 Retirement Fund	1,992,202	9.54%	10,032	0	10,032	1,893	11,926
129 683 Dental/Optical	61,810	0.30%	311	0	311	59	370
130 684 Unemployment	39,222	0.19%	198	0	198	37	235
134 801 Drain Fund	1,051,729	5.04%	5,296	0	5,296	1,000	6,296
135 804 Drain Maint	94	0.00%	0	0	0	0	1
136 841 FEMA House Elevation	1,213	0.01%	6	0	6	1	7
140 Other	212,263	1.02%	1,069	0	1,069	202	1,271
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	20,875,412	100.00%	105,122	0	105,122	19,617	124,739
Direct Bills					0		0
TOTAL					105,122		124,739

Barry County, Michigan
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Accounting Allocations

Dept:3 101-175 Administration

	Expenditure Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	322	1.47%	\$1,225	\$0	\$1,225	\$0	\$1,225
4 101-211 Legal Counsel	37	0.17%	141	0	141	27	167
5 101-215 Clerk	426	1.95%	1,621	0	1,621	307	1,928
6 101-243 Land Information Services	323	1.48%	1,229	0	1,229	233	1,462
7 101-253 Treasurer	293	1.34%	1,115	0	1,115	211	1,326
8 101-265 Buildings & Grounds	611	2.79%	2,325	0	2,325	440	2,765
9 101-266 Health Dept Building	331	1.51%	1,259	0	1,259	239	1,498
10 101-299 Miscellaneous	248	1.13%	944	0	944	179	1,122
11 101-865 Insurance	3	0.01%	11	0	11	2	14
13 637 Data Processing	218	1.00%	829	0	829	157	987
14 101-101 Bd of Commissioners	250	1.14%	951	0	951	180	1,131
16 101-140 Trial Court	944	4.31%	3,592	0	3,592	680	4,272
17 101-147 Jury Board	31	0.14%	118	0	118	22	140
18 101-148 Family Division	817	3.73%	3,109	0	3,109	589	3,697
19 101-151 Adult Probation	80	0.37%	304	0	304	58	362
20 101-191 Elections	70	0.32%	266	0	266	50	317
21 101-225 Equalization	365	1.67%	1,389	0	1,389	263	1,652
22 101-229 Prosecutor	552	2.52%	2,100	0	2,100	398	2,498
24 101-230 Extraditions	5	0.02%	19	0	19	4	23
25 101-236 Register of Deeds	370	1.69%	1,408	0	1,408	267	1,674
26 101-254 Tax Tribunal	15	0.07%	57	0	57	11	68
27 101-257 Co-Op Extension	334	1.53%	1,271	0	1,271	241	1,511
28 101-275 Drain Commissioner	324	1.48%	1,233	0	1,233	233	1,466
30 101-301 Sheriff's Dept	929	4.24%	3,535	0	3,535	669	4,204
31 101-315 Seat Belt Enf	62	0.28%	236	0	236	45	281
32 101-331 Marine Law	262	1.20%	997	0	997	189	1,186
33 101-333 Road Patrol	275	1.26%	1,046	0	1,046	198	1,244
34 101-351 Jail	1,236	5.65%	4,703	0	4,703	891	5,593
35 101-400 Planning	403	1.84%	1,533	0	1,533	290	1,824
36 101-426 Emergency Management	370	1.69%	1,408	0	1,408	267	1,674
37 101-430 Animal Control	649	2.97%	2,469	0	2,469	468	2,937
39 101-601 Health	4	0.02%	15	0	15	3	18
41 101-648 Medical Examiners	128	0.58%	487	0	487	92	579
42 101-681 Veterans Burial	83	0.38%	316	0	316	60	376
43 101-682 Veterans Counselor	262	1.20%	997	0	997	189	1,186
44 101-689 Soldiers & Sailors	113	0.52%	430	0	430	81	511
45 101-900 Capital Outlay	13	0.06%	49	0	49	9	59
46 101-999 Appropriations	27	0.12%	103	0	103	19	122
47 201 Road Commission	83	0.38%	316	0	316	60	376
48 205 Central Dispatch	955	4.36%	3,634	0	3,634	688	4,322
49 208 Charlton Park Fund	1,009	4.61%	3,839	0	3,839	727	4,566
50 215 Friend of the Court	399	1.82%	1,518	0	1,518	288	1,806
52 228 Solid Waste	51	0.23%	194	0	194	37	231

Barry County, Michigan
OMB A-87 Cost Allocation Plan

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Accounting Allocations

Dept:3 101-175 Administration

	Expenditure Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 230 Bldg Strong Families	35	0.16%	\$133	\$0	\$133	\$25	\$158
54 231 C Snip Donation	24	0.11%	91	0	91	17	109
55 232 Animal Shelter Donations	32	0.15%	122	0	122	23	145
56 233 Barry Comm Resource Net	2	0.01%	8	0	8	1	9
57 234 Bldg Strong Families UW	21	0.10%	80	0	80	15	95
58 235 Abstract Fund	2	0.01%	8	0	8	1	9
59 236 Remonumentation Fund	158	0.72%	601	0	601	114	715
62 248 Building Rehab Fund	49	0.22%	186	0	186	35	222
63 250 Park & Rec Fund	50	0.23%	190	0	190	36	226
64 252 Co Agriculture Preserve	1	0.00%	4	0	4	1	5
65 253 Master Land Use Prog	2	0.01%	8	0	8	1	9
66 255 EDC	4	0.02%	15	0	15	3	18
67 256 ROD Automation	28	0.13%	107	0	107	20	127
68 257 Budget Stabilization	1	0.00%	4	0	4	1	5
69 259 Local Corr Officer	10	0.05%	38	0	38	7	45
70 260 Victims Services	31	0.14%	118	0	118	22	140
71 263 School Liason	295	1.35%	1,122	0	1,122	213	1,335
73 266 Special Investigation	5	0.02%	19	0	19	4	23
74 267 Crime Victim Right	236	1.08%	898	0	898	170	1,068
75 269 Law Library	26	0.12%	99	0	99	19	118
76 275 Comm on Aging	1,552	7.09%	5,905	0	5,905	1,118	7,023
77 276 CDBG	33	0.15%	126	0	126	24	149
78 277 Middleville Police Serv	302	1.38%	1,149	0	1,149	218	1,367
79 279 MSHDA Home Program	6	0.03%	23	0	23	4	27
80 282 Job Skills Training	1	0.00%	4	0	4	1	5
81 283 Comm Corrections	306	1.40%	1,164	0	1,164	221	1,385
82 284 Rev Sharing	2	0.01%	8	0	8	1	9
83 285 Adult Drug Court	348	1.59%	1,324	0	1,324	251	1,575
84 286 Juvenile Drug Court	412	1.88%	1,568	0	1,568	297	1,864
85 287 Mich Justice Training	7	0.03%	27	0	27	5	32
86 290 Social Welfare	28	0.13%	107	0	107	20	127
89 292 Child Care Fund	1,111	5.08%	4,227	0	4,227	801	5,028
90 294 Vets Trust	18	0.08%	68	0	68	13	81
91 295 Airport Fund	363	1.66%	1,381	0	1,381	262	1,643
92 297 Diverted Felons	9	0.04%	34	0	34	6	41
93 352 FOC Ren Debt Relocations	4	0.02%	15	0	15	3	18
94 354 Yankee Springs Water	3	0.01%	11	0	11	2	14
95 355 Middleville Water Debt	3	0.01%	11	0	11	2	14
96 356 Middleville Water Debt 206	4	0.02%	15	0	15	3	18
97 357 Fawn Lake Sewer	7	0.03%	27	0	27	5	32
98 358 Yankee Spring	3	0.01%	11	0	11	2	14
99 359 Finkbeiner/Crain Debt	5	0.02%	19	0	19	4	23
100 365 Southwest Barry Fair Lake	11	0.05%	42	0	42	8	50

Barry County, Michigan
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Accounting Allocations

Dept:3 101-175 Administration

	Expenditure Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 367 1994 BPW Middleville	3	0.01%	\$11	\$0	\$11	\$2	\$14
102 368 Thornapple Manor	21	0.10%	80	0	80	15	95
103 369 Thornapple Bldg Auth	5	0.02%	19	0	19	4	23
104 371 KCC Debt Serv	6	0.03%	23	0	23	4	27
105 372 Courts & Law Build Debt	7	0.03%	27	0	27	5	32
106 374 1999 BPW Middleville	5	0.02%	19	0	19	4	23
107 376 2003 Refunding Sewer	5	0.02%	19	0	19	4	23
108 377 Leach & Middle Lake	3	0.01%	11	0	11	2	14
109 454 Yankee Spring Water	6	0.03%	23	0	23	4	27
110 472 McKeown Bridge Park	9	0.04%	34	0	34	6	41
111 477 Leach-Middle Lake	37	0.17%	141	0	141	27	167
113 512 Thornapple Manor Fund	100	0.46%	380	0	380	72	453
114 516 100% Tax Payment	4	0.02%	15	0	15	3	18
119 588 Transit Fund	779	3.56%	2,964	0	2,964	561	3,525
120 595 Commissary	113	0.52%	430	0	430	81	511
121 660 Telephone	56	0.26%	213	0	213	40	253
122 661 Vehicle Fund	37	0.17%	141	0	141	27	167
123 676 Worker's Comp Fund	51	0.23%	194	0	194	37	231
124 677 Health Ins. Fund	116	0.53%	441	0	441	84	525
125 678 Disability Fund	220	1.01%	837	0	837	159	996
126 680 Fringe Benefit Fund	17	0.08%	65	0	65	12	77
127 681 Life Ins. Fund	15	0.07%	57	0	57	11	68
128 682 Retirement Fund	17	0.08%	65	0	65	12	77
129 683 Dental/Optical	274	1.25%	1,043	0	1,043	197	1,240
130 684 Unemployment	4	0.02%	15	0	15	3	18
131 711 Cementary Trust	1	0.00%	4	0	4	1	5
132 716 Co-Op Ext Grant	13	0.06%	49	0	49	9	59
134 801 Drain Fund	99	0.45%	377	0	377	71	448
135 804 Drain Maint	3	0.01%	11	0	11	2	14
137 843 Gun Lake Weed Assess	27	0.12%	103	0	103	19	122
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	21,885	100.00%	83,268	0	83,268	15,539	98,807
Direct Bills					0		0
TOTAL					83,268		98,807

Barry County, Michigan
OMB A-87 Cost Allocation Plan

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Risk Management Allocations

Dept:3 101-175 Administration

	Direct to Insurance	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 101-865 Insurance	100	100.00%	\$11,450	\$0	\$11,450	\$2,137	\$13,587
Subtotal	100	100.00%	11,450	0	11,450	2,137	13,587
Direct Bills					0		0
TOTAL					11,450		13,587

Barry County, Michigan
OMB A-87 Cost Allocation Plan

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Computer Operations Allocations

Dept:3 101-175 Administration

	Direct to Computer Services	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 637 Data Processing	100	100.00%	\$8,847	\$0	\$8,847	\$1,651	\$10,498
Subtotal	100	100.00%	8,847	0	8,847	1,651	10,498
Direct Bills					0		0
TOTAL					8,847		10,498

Barry County, Michigan
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Personnel Management Allocations

Dept:3 101-175 Administration

	Dollar Value of Wages & Finges	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	231,978.79	1.67%	\$484	\$0	\$484	\$0	\$484
5 101-215 Clerk	386,848.67	2.79%	807	0	807	153	960
6 101-243 Land Information Services	209,738.24	1.51%	438	0	438	83	521
7 101-253 Treasurer	213,012.81	1.53%	444	0	444	84	529
8 101-265 Buildings & Grounds	214,511.20	1.54%	447	0	447	85	532
9 101-266 Health Dept Building	50,225.51	0.36%	105	0	105	20	125
14 101-101 Bd of Commissioners	153,556.61	1.11%	320	0	320	61	381
16 101-140 Trial Court	995,447.52	7.17%	2,076	0	2,076	394	2,471
17 101-147 Jury Board	619.01	0.00%	1	0	1	0	2
18 101-148 Family Division	632,014.85	4.55%	1,318	0	1,318	250	1,569
19 101-151 Adult Probation	825.15	0.01%	2	0	2	0	2
20 101-191 Elections	951.72	0.01%	2	0	2	0	2
21 101-225 Equalization	119,072.08	0.86%	248	0	248	47	296
22 101-229 Prosecutor	709,471.77	5.11%	1,480	0	1,480	281	1,761
25 101-236 Register of Deeds	235,932.99	1.70%	492	0	492	93	586
27 101-257 Co-Op Extension	76,686.33	0.55%	160	0	160	30	190
28 101-275 Drain Commissioner	143,560.00	1.03%	299	0	299	57	356
30 101-301 Sheriff's Dept	2,190,321.85	15.77%	4,569	0	4,569	867	5,436
31 101-315 Seat Belt Enf	2,896.53	0.02%	6	0	6	1	7
32 101-331 Marine Law	99,156.03	0.71%	207	0	207	39	246
33 101-333 Road Patrol	77,037.38	0.55%	161	0	161	30	191
34 101-351 Jail	1,293,072.11	9.31%	2,697	0	2,697	512	3,209
35 101-400 Planning	188,689.00	1.36%	394	0	394	75	468
36 101-426 Emergency Management	79,106.21	0.57%	165	0	165	31	196
37 101-430 Animal Control	167,740.09	1.21%	350	0	350	66	416
43 101-682 Veterans Counselor	44,423.46	0.32%	93	0	93	18	110
48 205 Central Dispatch	1,136,254.43	8.18%	2,370	0	2,370	450	2,820
49 208 Charlton Park Fund	348,065.53	2.51%	726	0	726	138	864
50 215 Friend of the Court	817,962.41	5.89%	1,706	0	1,706	324	2,030
59 236 Remonumentation Fund	21,666.96	0.16%	45	0	45	9	54
71 263 School Liason	117,632.18	0.85%	245	0	245	47	292
76 275 Comm on Aging	969,266.22	6.98%	2,022	0	2,022	384	2,406
78 277 Middleville Police Serv	239,119.48	1.72%	499	0	499	95	593
81 283 Comm Corrections	77,889.36	0.56%	162	0	162	31	193
83 285 Adult Drug Court	106,279.66	0.77%	222	0	222	42	264
84 286 Juvenile Drug Court	92,942.64	0.67%	194	0	194	37	231
87 292 CC Wrap Around	88,994.85	0.64%	186	0	186	35	221
88 292 CC Juv Justice	68,103.30	0.49%	142	0	142	27	169
89 292 Child Care Fund	188,252.42	1.36%	393	0	393	75	467
119 588 Transit Fund	1,098,974.58	7.91%	2,292	0	2,292	435	2,727
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	0	0

Barry County, Michigan
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FY 2011
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Personnel Management Allocations

Dept:3 101-175 Administration

	Dollar Value of Wages & Finges	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	13,888,299.93	100.00%	28,970	0	28,970	5,406	34,376
Direct Bills					0		0
TOTAL					28,970		34,376

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

ALLOCATION SUMMARY

Dept:3 101-175 Administration

Department	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management	Total
0 DIRECT BILLED	0	\$0	\$0	\$0	\$0	\$0
3 101-175 Administration	1,185	1,225	0	0	484	2,894
4 101-211 Legal Counsel	371	167	0	0	0	539
5 101-215 Clerk	2,608	1,928	0	0	960	5,495
6 101-243 Land Information Services	1,268	1,462	0	0	521	3,250
7 101-253 Treasurer	1,395	1,326	0	0	529	3,250
8 101-265 Buildings & Grounds	2,740	2,765	0	0	532	6,037
9 101-266 Health Dept Building	659	1,498	0	0	125	2,281
10 101-299 Miscellaneous	0	1,122	0	0	0	1,122
11 101-865 Insurance	2,684	14	13,587	0	0	16,284
13 637 Data Processing	908	987	0	10,498	0	12,392
14 101-101 Bd of Commissioners	1,122	1,131	0	0	381	2,635
16 101-140 Trial Court	8,349	4,272	0	0	2,471	15,092
17 101-147 Jury Board	38	140	0	0	2	180
18 101-148 Family Division	4,723	3,697	0	0	1,569	9,989
19 101-151 Adult Probation	61	362	0	0	2	425
20 101-191 Elections	112	317	0	0	2	431
21 101-225 Equalization	779	1,652	0	0	296	2,726
22 101-229 Prosecutor	4,497	2,498	0	0	1,761	8,756
24 101-230 Extraditions	20	23	0	0	0	42
25 101-236 Register of Deeds	1,444	1,674	0	0	586	3,704
26 101-254 Tax Tribunal	0	68	0	0	0	68
27 101-257 Co-Op Extension	685	1,511	0	0	190	2,387
28 101-275 Drain Commissioner	914	1,466	0	0	356	2,736
30 101-301 Sheriff's Dept	14,899	4,204	0	0	5,436	24,539
31 101-315 Seat Belt Enf	62	281	0	0	7	350
32 101-331 Marine Law	742	1,186	0	0	246	2,173
33 101-333 Road Patrol	560	1,244	0	0	191	1,996
34 101-351 Jail	10,754	5,593	0	0	3,209	19,556
35 101-400 Planning	1,209	1,824	0	0	468	3,501
36 101-426 Emergency Management	674	1,674	0	0	196	2,544
37 101-430 Animal Control	1,362	2,937	0	0	416	4,715
39 101-601 Health	2,596	18	0	0	0	2,614
41 101-648 Medical Examiners	547	579	0	0	0	1,127
42 101-681 Veterans Burial	172	376	0	0	0	548
43 101-682 Veterans Counselor	278	1,186	0	0	110	1,574
44 101-689 Soldiers & Sailors	217	511	0	0	0	729
45 101-900 Capital Outlay	534	59	0	0	0	592
46 101-999 Appropriations	0	122	0	0	0	122
47 201 Road Commission	0	376	0	0	0	376
48 205 Central Dispatch	0	4,322	0	0	2,820	7,142

Barry County, Michigan
OMB A-87 Cost Allocation Plan

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ALLOCATION SUMMARY

Dept:3 101-175 Administration

Department	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management	Total
49 208 Charlton Park Fund	3,652	\$4,566	\$0	\$0	\$864	\$9,082
50 215 Friend of the Court	5,144	1,806	0	0	2,030	8,980
52 228 Solid Waste	237	231	0	0	0	467
53 230 Bldg Strong Families	167	158	0	0	0	325
54 231 C Snip Donation	13	109	0	0	0	121
55 232 Animal Shelter Donations	63	145	0	0	0	208
56 233 Barry Comm Resource Net	5	9	0	0	0	14
57 234 Bldg Strong Families UW	44	95	0	0	0	139
58 235 Abstract Fund	0	9	0	0	0	9
59 236 Remonumentation Fund	390	715	0	0	54	1,158
62 248 Building Rehab Fund	0	222	0	0	0	222
63 250 Park & Rec Fund	0	226	0	0	0	226
64 252 Co Agriculture Preserve	0	5	0	0	0	5
65 253 Master Land Use Prog	0	9	0	0	0	9
66 255 EDC	0	18	0	0	0	18
67 256 ROD Automation	224	127	0	0	0	351
68 257 Budget Stabilization	0	5	0	0	0	5
69 259 Local Corr Officer	29	45	0	0	0	75
70 260 Victims Services	16	140	0	0	0	156
71 263 School Liason	711	1,335	0	0	292	2,338
73 266 Special Investigation	22	23	0	0	0	45
74 267 Crime Victim Right	301	1,068	0	0	0	1,369
75 269 Law Library	107	118	0	0	0	224
76 275 Comm on Aging	0	7,023	0	0	2,406	9,429
77 276 CDBG	383	149	0	0	0	533
78 277 Middleville Police Serv	1,459	1,367	0	0	593	3,419
79 279 MSHDA Home Program	124	27	0	0	0	151
80 282 Job Skills Training	0	5	0	0	0	5
81 283 Comm Corrections	479	1,385	0	0	193	2,057
82 284 Rev Sharing	0	9	0	0	0	9
83 285 Adult Drug Court	959	1,575	0	0	264	2,797
84 286 Juvenile Drug Court	717	1,864	0	0	231	2,812
85 287 Mich Justice Training	40	32	0	0	0	71
86 290 Social Welfare	58	127	0	0	0	185
87 292 CC Wrap Around	0	0	0	0	221	221
88 292 CC Juv Justice	0	0	0	0	169	169
89 292 Child Care Fund	3,837	5,028	0	0	467	9,332
90 294 Vets Trust	33	81	0	0	0	115
91 295 Airport Fund	0	1,643	0	0	0	1,643
92 297 Diverted Felons	1,087	41	0	0	0	1,127
93 352 FOC Ren Debt Relocations	0	18	0	0	0	18

Barry County, Michigan
OMB A-87 Cost Allocation Plan

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9/28/2012

ALLOCATION SUMMARY

Dept:3 101-175 Administration

Department	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management	Total
94 354 Yankee Springs Water	0	\$14	\$0	\$0	\$0	\$14
95 355 Middleville Water Debt	0	14	0	0	0	14
96 356 Middleville Water Debt 206	0	18	0	0	0	18
97 357 Fawn Lake Sewer	0	32	0	0	0	32
98 358 Yankee Spring	0	14	0	0	0	14
99 359 Finkbeiner/Crain Debt	0	23	0	0	0	23
100 365 Southwest Barry Fair Lake	0	50	0	0	0	50
101 367 1994 BPW Middleville	0	14	0	0	0	14
102 368 Thornapple Manor	0	95	0	0	0	95
103 369 Thornapple Bldg Auth	0	23	0	0	0	23
104 371 KCC Debt Serv	0	27	0	0	0	27
105 372 Courts & Law Build Debt	0	32	0	0	0	32
106 374 1999 BPW Middleville	0	23	0	0	0	23
107 376 2003 Refunding Sewer	0	23	0	0	0	23
108 377 Leach & Middle Lake	0	14	0	0	0	14
109 454 Yankee Spring Water	0	27	0	0	0	27
110 472 McKeown Bridge Park	0	41	0	0	0	41
111 477 Leach-Middle Lake	0	167	0	0	0	167
113 512 Thornapple Manor Fund	0	453	0	0	0	453
114 516 100% Tax Payment	0	18	0	0	0	18
119 588 Transit Fund	0	3,525	0	0	2,727	6,253
120 595 Commissary	0	511	0	0	0	511
121 660 Telephone	279	253	0	0	0	533
122 661 Vehicle Fund	730	167	0	0	0	898
123 676 Worker's Comp Fund	347	231	0	0	0	578
124 677 Health Ins. Fund	10,868	525	0	0	0	11,393
125 678 Disability Fund	478	996	0	0	0	1,473
126 680 Fringe Benefit Fund	348	77	0	0	0	425
127 681 Life Ins. Fund	115	68	0	0	0	183
128 682 Retirement Fund	11,926	77	0	0	0	12,003
129 683 Dental/Optical	370	1,240	0	0	0	1,610
130 684 Unemployment	235	18	0	0	0	253
131 711 Cementary Trust	0	5	0	0	0	5
132 716 Co-Op Ext Grant	0	59	0	0	0	59
134 801 Drain Fund	6,296	448	0	0	0	6,744
135 804 Drain Maint	1	14	0	0	0	14
136 841 FEMA House Elevation	7	0	0	0	0	7
137 843 Gun Lake Weed Assess	0	122	0	0	0	122
140 Other	1,271	0	0	0	0	1,271
999 2nd Allocation Orphans	0	0	0	0	0	0

Barry County, Michigan
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ALLOCATION SUMMARY

Dept:3 101-175 Administration

Department	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management	Total
Total	124,739	98,807	13,587	10,498	34,376	282,007

COST ALLOCATION PLAN
Barry County, Michigan
Legal Services 211
Nature and Extent of Service

2011
09/28/2012

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

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

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

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

Barry County, Michigan
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A. DEPARTMENT COSTS

Dept:4 101-211 Legal Counsel

		Amount	General Admin	Labor Relations	Specific Service
Salaries	S	\$0	\$0	\$0	\$0
Salary % Split			.00%	.00%	.00%
Benefits	S	0	0	0	0
		0	0	0	0
SUPPLY & SERVICES COST					
Arbatration	P	225	0	225	0
Other Legal Fees	P	29,915	0	0	29,915
Labor Counsel	P	31,893	0	31,893	0
DEPARTMENT Cost Total		62,033	0	32,118	29,915
ADJUSTMENTS					
Total		62,033	0	32,118	29,915
General Admin Distribution			0	0	0
Grand Total		\$62,033		\$32,118	\$29,915

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

B. INCOMING COSTS - (Default Spread Expense%)

Dept:4 101-211 Legal Counsel

Department	First Incoming	Second Incoming	Labor Relations	Specific Service
3 County Coordination	\$312	\$0	\$162	\$150
3 Accounting	141	0	73	68
Subtotal - 101-175 Administration	453	0	235	218
5 Accounting	0	107	55	52
Subtotal - 101-215 Clerk	0	107	55	52
7 Accounting & Cash Receipting	0	445	230	215
Subtotal - 101-253 Treasurer	0	445	230	215
10 Audit	0	94	49	45
10 Cost Plan	0	958	496	462
10 Accounting	0	45	23	22
Subtotal - 101-299 Miscellaneous	0	1,097	568	529
11 General Liability	0	312	162	150
Subtotal - 101-865 Insurance	0	312	162	150
3 County Coordination	0	59	31	28
3 Accounting	0	27	14	13
Subtotal - 101-175 Administration	0	86	45	41
Total Incoming	453	2,047	1,294	1,206
			%51.78	%48.22
C. TOTAL ALLOCATED		\$64,533	\$33,412	\$31,121

Barry County, Michigan
OMB A-87 Cost Allocation Plan

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Labor Relations Allocations

Dept:4 101-211 Legal Counsel

	# of Union Postitions by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-215 Clerk	5.00	3.88%	\$1,254	\$0	\$1,254	\$41	\$1,295
6 101-243 Land Information Services	2.00	1.55%	502	0	502	16	518
7 101-253 Treasurer	2.00	1.55%	502	0	502	16	518
8 101-265 Buildings & Grounds	4.00	3.10%	1,003	0	1,003	33	1,036
15 101-131 Circuit Court	2.00	1.55%	502	0	502	16	518
16 101-140 Trial Court	10.00	7.75%	2,508	0	2,508	82	2,590
18 101-148 Family Division	7.00	5.43%	1,756	0	1,756	58	1,813
21 101-225 Equalization	1.00	0.78%	251	0	251	8	259
22 101-229 Prosecutor	7.00	5.43%	1,756	0	1,756	58	1,813
25 101-236 Register of Deeds	3.00	2.33%	752	0	752	25	777
28 101-275 Drain Commissioner	1.00	0.78%	251	0	251	8	259
30 101-301 Sheriff's Dept	29.00	22.48%	7,273	0	7,273	238	7,511
34 101-351 Jail	20.00	15.50%	5,016	0	5,016	164	5,180
35 101-400 Planning	2.00	1.55%	502	0	502	16	518
37 101-430 Animal Control	2.00	1.55%	502	0	502	16	518
48 205 Central Dispatch	10.00	7.75%	2,508	0	2,508	82	2,590
50 215 Friend of the Court	12.00	9.30%	3,010	0	3,010	99	3,108
54 231 C Snip Donation	2.00	1.55%	502	0	502	16	518
83 285 Adult Drug Court	2.00	1.55%	502	0	502	16	518
87 292 CC Wrap Around	1.50	1.16%	376	0	376	12	389
88 292 CC Juv Justice	0.50	0.39%	125	0	125	4	130
89 292 Child Care Fund	2.00	1.55%	502	0	502	16	518
140 Other	2.00	1.55%	502	0	502	16	518
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	0	0
Subtotal	129.00	100.00%	32,353	0	32,353	1,060	33,412
Direct Bills					0		0
TOTAL					32,353		33,412

Barry County, Michigan
OMB A-87 Cost Allocation Plan

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Specific Service Allocations

Dept:4 101-211 Legal Counsel

	Dollar Value of Legal Serv by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2,614	8.74%	\$2,633	\$0	\$2,633	\$0	\$2,633
7 101-253 Treasurer	6,755	22.58%	6,805	0	6,805	244	7,049
25 101-236 Register of Deeds	2,162	7.23%	2,178	0	2,178	78	2,256
30 101-301 Sheriff's Dept	715	2.39%	720	0	720	26	746
34 101-351 Jail	4,508	15.07%	4,541	0	4,541	163	4,704
35 101-400 Planning	1,568	5.24%	1,580	0	1,580	57	1,636
38 101-441 DPW	160	0.53%	161	0	161	6	167
98 358 Yankee Spring	256	0.86%	258	0	258	9	267
102 368 Thornapple Manor	208	0.70%	210	0	210	8	217
140 Other	10,968	36.67%	11,048	0	11,048	397	11,445
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	29,914	100.00%	30,133	0	30,133	987	31,121
Direct Bills					0		0
TOTAL					30,133		31,121

Barry County, Michigan
OMB A-87 Cost Allocation Plan

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ALLOCATION SUMMARY

Dept:4 101-211 Legal Counsel

Department	Labor Relations	Specific Service	Total
0 DIRECT BILLED	0	\$0	\$0
3 101-175 Administration	0	2,633	2,633
5 101-215 Clerk	1,295	0	1,295
6 101-243 Land Information Services	518	0	518
7 101-253 Treasurer	518	7,049	7,567
8 101-265 Buildings & Grounds	1,036	0	1,036
15 101-131 Circuit Court	518	0	518
16 101-140 Trial Court	2,590	0	2,590
18 101-148 Family Division	1,813	0	1,813
21 101-225 Equalization	259	0	259
22 101-229 Prosecutor	1,813	0	1,813
25 101-236 Register of Deeds	777	2,256	3,033
28 101-275 Drain Commissioner	259	0	259
30 101-301 Sheriff's Dept	7,511	746	8,257
34 101-351 Jail	5,180	4,704	9,884
35 101-400 Planning	518	1,636	2,154
37 101-430 Animal Control	518	0	518
38 101-441 DPW	0	167	167
48 205 Central Dispatch	2,590	0	2,590
50 215 Friend of the Court	3,108	0	3,108
54 231 C Snip Donation	518	0	518
83 285 Adult Drug Court	518	0	518
87 292 CC Wrap Around	389	0	389
88 292 CC Juv Justice	130	0	130
89 292 Child Care Fund	518	0	518
98 358 Yankee Spring	0	267	267
102 368 Thornapple Manor	0	217	217
140 Other	518	11,445	11,963
999 2nd Allocation Orphans	0	0	0
Total	33,412	31,121	64,533

COST ALLOCATION PLAN
Barry County, Michigan
County Clerk 215
Nature and Extent of Service

2011
09/28/2012

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

- **Vital records** - births, deaths, marriages, veteran's records and election records.
- **Processing passports**
- **Circuit Court Records**
- **Statutory secretary to the Board of Commissioners, concealed weapons licensing board, Board of Canvassers, Plat board, Election Commission and Jury Commission.**
- **Member of the Apportionment Commission**

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

- **Payroll processing** - the cost of preparing and distributing the bi-weekly payroll, the enrollment in the various fringe benefit programs, the personnel tax compliance and other human resource related services are identified for the Clerk's staff and the costs are allocated to all departments and programs based on the number of Full Time Equivalent Employees (FTE's).
- **Accounting** - the cost of preparing and processing all accounts payable transactions necessary to operate the various programs is identified. These costs are allocated to all departments and programs based on the number of transactions posted by department.

The balance of the Clerk's activities are considered general government in nature and have not been allocated in this plan.

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

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

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

A. DEPARTMENT COSTS

Dept:5 101-215 Clerk

		Amount	General Admin	Payroll/Fringe	Accounting	Gen. Govt
				e		
Salaries	S1	\$259,994	\$54,023	\$27,727	\$30,105	\$148,139
Salary % Split			20.78%	10.66%	11.58%	56.98%
Benefits	S	126,855	26,359	13,528	14,689	72,279
		386,849	80,382	41,255	44,794	220,418
SUPPLY & SERVICES COST						
Office Supplies	S	9,534	1,981	1,017	1,104	5,432
Postage	S	6,432	1,336	686	745	3,665
Dues & Subscriptions	S	505	105	54	58	288
Contractual Services	S	3,386	704	361	392	1,929
Imaging	D	23,183	0	0	0	0
Telephone & Fax	S	1,598	332	170	185	911
Travel	S	1,703	354	182	197	970
Office Equip Repairs	S	1,484	308	158	172	846
Employee Training	S	939	195	100	109	535
Refunds	P	(13)	0	0	0	(13)
DEPARTMENT Cost Total		48,751	5,315	2,728	2,962	14,563
ADJUSTMENTS						
Imaging	D	(23,183)	0	0	0	0
Total		412,417	85,697	43,983	47,756	234,981
General Admin Distribution			(85,697)	11,536	12,526	61,635
Grand Total		\$412,417		\$55,519	\$60,282	\$296,616

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

B. INCOMING COSTS - (Default Spread Salary%)

Dept:5 101-215 Clerk

Department	First Incoming	Second Incoming	Payroll/Fringe	Accounting	Gen. Govt
1 Courthouse	\$4,183	\$0	\$563	\$611	\$3,009
Subtotal - Building Use Charge	4,183	0	563	611	3,009
2 Equipment Use Charge	3,085	0	415	451	2,219
2 Imaging	4,637	0	624	678	3,335
2 DP Equip/Software	2,787	0	375	407	2,004
Subtotal - Equipment Use Charge	10,509	0	1,415	1,536	7,558
3 County Coordination	2,194	0	295	321	1,578
3 Accounting	1,621	0	218	237	1,166
3 Personnel Management	807	0	109	118	580
Subtotal - 101-175 Administration	4,622	0	622	676	3,324
4 Labor Relations	1,254	0	169	183	902
Subtotal - 101-211 Legal Counsel	1,254	0	169	183	902
5 Payroll/Fringe	0	1,624	219	237	1,168
5 Accounting	0	1,232	166	180	886
Subtotal - 101-215 Clerk	0	2,856	384	417	2,054
6 Land Info Services	0	11,798	1,588	1,724	8,485
Subtotal - 101-243 Land Information S	0	11,798	1,588	1,724	8,485
7 Accounting & Cash Receipting	0	5,119	689	748	3,682
Subtotal - 101-253 Treasurer	0	5,119	689	748	3,682
8 Courthouse	0	31,615	4,256	4,621	22,738
Subtotal - 101-265 Buildings & Ground	0	31,615	4,256	4,621	22,738
10 Paper	0	911	123	133	655
10 Courthouse Copier Serv	0	1,543	208	226	1,110
10 Audit	0	660	89	96	475
10 Cost Plan	0	958	129	140	689
10 Accounting	0	523	70	76	376
10 Flex Spending	0	243	33	36	175

Barry County, Michigan
OMB A-87 Cost Allocation Plan

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B. INCOMING COSTS - (Default Spread Salary%)

Dept:5 101-215 Clerk

Department	First Incoming	Second Incoming	Payroll/Fringe	Accounting	Gen. Govt
10 Health Ins. Gen Contrib	\$0	\$6,692	\$901	\$978	\$4,813
Subtotal - 101-299 Miscellaneous	0	11,530	1,552	1,685	8,293
11 General Liability	0	2,194	295	321	1,578
Subtotal - 101-865 Insurance	0	2,194	295	321	1,578
12 Courthouse	0	804	108	118	578
Subtotal - 101-865-1 Property Insurance	0	804	108	118	578
13 Computer Services	0	8,505	1,145	1,243	6,117
13 Specific Service	0	277	37	40	199
Subtotal - 637 Data Processing	0	8,782	1,182	1,284	6,316
1 Courthouse	0	16	2	2	12
Subtotal - Building Use Charge	0	16	2	2	12
2 Equipment Use Charge	0	27	4	4	19
2 Imaging	0	40	5	6	29
2 DP Equip/Software	0	24	3	4	17
Subtotal - Equipment Use Charge	0	91	12	13	65
3 County Coordination	0	414	56	61	298
3 Accounting	0	307	41	45	221
3 Personnel Management	0	153	21	22	110
Subtotal - 101-175 Administration	0	874	118	128	629
4 Labor Relations	0	41	6	6	29
Subtotal - 101-211 Legal Counsel	0	41	6	6	29
Total Incoming	20,568	75,720	12,962	14,074	69,253
			%13.46	%14.62	%71.92
C. TOTAL ALLOCATED		\$508,705	\$68,481	\$74,355	\$365,869

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

Payroll/Fringe Allocations

Dept:5 101-215 Clerk

	Dollar Value of Wages & Finges	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	231,978.79	1.67%	\$974	\$0	\$974	\$0	\$974
5 101-215 Clerk	386,848.67	2.79%	1,624	0	1,624	0	1,624
6 101-243 Land Information Services	209,738.24	1.51%	880	0	880	161	1,041
7 101-253 Treasurer	213,012.81	1.53%	894	0	894	164	1,058
8 101-265 Buildings & Grounds	214,511.20	1.54%	900	0	900	165	1,065
9 101-266 Health Dept Building	50,225.51	0.36%	211	0	211	39	249
14 101-101 Bd of Commissioners	153,556.61	1.11%	644	0	644	118	762
16 101-140 Trial Court	995,447.52	7.17%	4,178	0	4,178	765	4,942
17 101-147 Jury Board	619.01	0.00%	3	0	3	0	3
18 101-148 Family Division	632,014.85	4.55%	2,653	0	2,653	485	3,138
19 101-151 Adult Probation	825.15	0.01%	3	0	3	1	4
20 101-191 Elections	951.72	0.01%	4	0	4	1	5
21 101-225 Equalization	119,072.08	0.86%	500	0	500	91	591
22 101-229 Prosecutor	709,471.77	5.11%	2,978	0	2,978	545	3,523
25 101-236 Register of Deeds	235,932.99	1.70%	990	0	990	181	1,171
27 101-257 Co-Op Extension	76,686.33	0.55%	322	0	322	59	381
28 101-275 Drain Commissioner	143,560.00	1.03%	603	0	603	110	713
30 101-301 Sheriff's Dept	2,190,321.85	15.77%	9,193	0	9,193	1,683	10,875
31 101-315 Seat Belt Enf	2,896.53	0.02%	12	0	12	2	14
32 101-331 Marine Law	99,156.03	0.71%	416	0	416	76	492
33 101-333 Road Patrol	77,037.38	0.55%	323	0	323	59	382
34 101-351 Jail	1,293,072.11	9.31%	5,427	0	5,427	993	6,420
35 101-400 Planning	188,689.00	1.36%	792	0	792	145	937
36 101-426 Emergency Management	79,106.21	0.57%	332	0	332	61	393
37 101-430 Animal Control	167,740.09	1.21%	704	0	704	129	833
43 101-682 Veterans Counselor	44,423.46	0.32%	186	0	186	34	221
48 205 Central Dispatch	1,136,254.43	8.18%	4,769	0	4,769	873	5,642
49 208 Charlton Park Fund	348,065.53	2.51%	1,461	0	1,461	267	1,728
50 215 Friend of the Court	817,962.41	5.89%	3,433	0	3,433	628	4,061
59 236 Remonumentation Fund	21,666.96	0.16%	91	0	91	17	108
71 263 School Liason	117,632.18	0.85%	494	0	494	90	584
76 275 Comm on Aging	969,266.22	6.98%	4,068	0	4,068	745	4,812
78 277 Middleville Police Serv	239,119.48	1.72%	1,004	0	1,004	184	1,187
81 283 Comm Corrections	77,889.36	0.56%	327	0	327	60	387
83 285 Adult Drug Court	106,279.66	0.77%	446	0	446	82	528
84 286 Juvenile Drug Court	92,942.64	0.67%	390	0	390	71	461
87 292 CC Wrap Around	88,994.85	0.64%	374	0	374	68	442
88 292 CC Juv Justice	68,103.30	0.49%	286	0	286	52	338
89 292 Child Care Fund	188,252.42	1.36%	790	0	790	145	935
119 588 Transit Fund	1,098,974.58	7.91%	4,612	0	4,612	844	5,456

Barry County, Michigan
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Payroll/Fringe Allocations

Dept:5 101-215 Clerk

	Dollar Value of Wages & Finges	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	13,888,299.93	100.00%	58,288	0	58,288	10,193	68,481
Direct Bills					0		0
TOTAL					58,288		68,481

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

Accounting Allocations

Dept:5 101-215 Clerk

	Expenditure Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	322	1.47%	\$931	\$0	\$931	\$0	\$931
4 101-211 Legal Counsel	37	0.17%	107	0	107	0	107
5 101-215 Clerk	426	1.95%	1,232	0	1,232	0	1,232
6 101-243 Land Information Services	323	1.48%	934	0	934	169	1,103
7 101-253 Treasurer	293	1.34%	847	0	847	154	1,001
8 101-265 Buildings & Grounds	611	2.79%	1,767	0	1,767	320	2,087
9 101-266 Health Dept Building	331	1.51%	957	0	957	174	1,131
10 101-299 Miscellaneous	248	1.13%	717	0	717	130	847
11 101-865 Insurance	3	0.01%	9	0	9	2	10
13 637 Data Processing	218	1.00%	630	0	630	114	745
14 101-101 Bd of Commissioners	250	1.14%	723	0	723	131	854
16 101-140 Trial Court	944	4.31%	2,730	0	2,730	495	3,225
17 101-147 Jury Board	31	0.14%	90	0	90	16	106
18 101-148 Family Division	817	3.73%	2,363	0	2,363	429	2,791
19 101-151 Adult Probation	80	0.37%	231	0	231	42	273
20 101-191 Elections	70	0.32%	202	0	202	37	239
21 101-225 Equalization	365	1.67%	1,056	0	1,056	191	1,247
22 101-229 Prosecutor	552	2.52%	1,596	0	1,596	290	1,886
24 101-230 Extraditions	5	0.02%	14	0	14	3	17
25 101-236 Register of Deeds	370	1.69%	1,070	0	1,070	194	1,264
26 101-254 Tax Tribunal	15	0.07%	43	0	43	8	51
27 101-257 Co-Op Extension	334	1.53%	966	0	966	175	1,141
28 101-275 Drain Commissioner	324	1.48%	937	0	937	170	1,107
30 101-301 Sheriff's Dept	929	4.24%	2,687	0	2,687	487	3,174
31 101-315 Seat Belt Enf	62	0.28%	179	0	179	33	212
32 101-331 Marine Law	262	1.20%	758	0	758	137	895
33 101-333 Road Patrol	275	1.26%	795	0	795	144	939
34 101-351 Jail	1,236	5.65%	3,574	0	3,574	648	4,223
35 101-400 Planning	403	1.84%	1,165	0	1,165	211	1,377
36 101-426 Emergency Management	370	1.69%	1,070	0	1,070	194	1,264
37 101-430 Animal Control	649	2.97%	1,877	0	1,877	340	2,217
39 101-601 Health	4	0.02%	12	0	12	2	14
41 101-648 Medical Examiners	128	0.58%	370	0	370	67	437
42 101-681 Veterans Burial	83	0.38%	240	0	240	44	284
43 101-682 Veterans Counselor	262	1.20%	758	0	758	137	895
44 101-689 Soldiers & Sailors	113	0.52%	327	0	327	59	386
45 101-900 Capital Outlay	13	0.06%	38	0	38	7	44
46 101-999 Appropriations	27	0.12%	78	0	78	14	92
47 201 Road Commission	83	0.38%	240	0	240	44	284
48 205 Central Dispatch	955	4.36%	2,762	0	2,762	501	3,263
49 208 Charlton Park Fund	1,009	4.61%	2,918	0	2,918	529	3,447
50 215 Friend of the Court	399	1.82%	1,154	0	1,154	209	1,363
52 228 Solid Waste	51	0.23%	147	0	147	27	174

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

Accounting Allocations

Dept:5 101-215 Clerk

	Expenditure Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 230 Bldg Strong Families	35	0.16%	\$101	\$0	\$101	\$18	\$120
54 231 C Snip Donation	24	0.11%	69	0	69	13	82
55 232 Animal Shelter Donations	32	0.15%	93	0	93	17	109
56 233 Barry Comm Resource Net	2	0.01%	6	0	6	1	7
57 234 Bldg Strong Families UW	21	0.10%	61	0	61	11	72
58 235 Abstract Fund	2	0.01%	6	0	6	1	7
59 236 Remonumentation Fund	158	0.72%	457	0	457	83	540
62 248 Building Rehab Fund	49	0.22%	142	0	142	26	167
63 250 Park & Rec Fund	50	0.23%	145	0	145	26	171
64 252 Co Agriculture Preserve	1	0.00%	3	0	3	1	3
65 253 Master Land Use Prog	2	0.01%	6	0	6	1	7
66 255 EDC	4	0.02%	12	0	12	2	14
67 256 ROD Automation	28	0.13%	81	0	81	15	96
68 257 Budget Stabilization	1	0.00%	3	0	3	1	3
69 259 Local Corr Officer	10	0.05%	29	0	29	5	34
70 260 Victims Services	31	0.14%	90	0	90	16	106
71 263 School Liason	295	1.35%	853	0	853	155	1,008
73 266 Special Investigation	5	0.02%	14	0	14	3	17
74 267 Crime Victim Right	236	1.08%	682	0	682	124	806
75 269 Law Library	26	0.12%	75	0	75	14	89
76 275 Comm on Aging	1,552	7.09%	4,488	0	4,488	814	5,302
77 276 CDBG	33	0.15%	95	0	95	17	113
78 277 Middleville Police Serv	302	1.38%	873	0	873	158	1,032
79 279 MSHDA Home Program	6	0.03%	17	0	17	3	20
80 282 Job Skills Training	1	0.00%	3	0	3	1	3
81 283 Comm Corrections	306	1.40%	885	0	885	161	1,045
82 284 Rev Sharing	2	0.01%	6	0	6	1	7
83 285 Adult Drug Court	348	1.59%	1,006	0	1,006	183	1,189
84 286 Juvenile Drug Court	412	1.88%	1,191	0	1,191	216	1,408
85 287 Mich Justice Training	7	0.03%	20	0	20	4	24
86 290 Social Welfare	28	0.13%	81	0	81	15	96
89 292 Child Care Fund	1,111	5.08%	3,213	0	3,213	583	3,796
90 294 Vets Trust	18	0.08%	52	0	52	9	61
91 295 Airport Fund	363	1.66%	1,050	0	1,050	190	1,240
92 297 Diverted Felons	9	0.04%	26	0	26	5	31
93 352 FOC Ren Debt Relocations	4	0.02%	12	0	12	2	14
94 354 Yankee Springs Water	3	0.01%	9	0	9	2	10
95 355 Middleville Water Debt	3	0.01%	9	0	9	2	10
96 356 Middleville Water Debt 206	4	0.02%	12	0	12	2	14
97 357 Fawn Lake Sewer	7	0.03%	20	0	20	4	24
98 358 Yankee Spring	3	0.01%	9	0	9	2	10
99 359 Finkbeiner/Crain Debt	5	0.02%	14	0	14	3	17
100 365 Southwest Barry Fair Lake	11	0.05%	32	0	32	6	38

Barry County, Michigan
OMB A-87 Cost Allocation Plan

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Accounting Allocations

Dept:5 101-215 Clerk

	Expenditure Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 367 1994 BPW Middleville	3	0.01%	\$9	\$0	\$9	\$2	\$10
102 368 Thornapple Manor	21	0.10%	61	0	61	11	72
103 369 Thornapple Bldg Auth	5	0.02%	14	0	14	3	17
104 371 KCC Debt Serv	6	0.03%	17	0	17	3	20
105 372 Courts & Law Build Debt	7	0.03%	20	0	20	4	24
106 374 1999 BPW Middleville	5	0.02%	14	0	14	3	17
107 376 2003 Refunding Sewer	5	0.02%	14	0	14	3	17
108 377 Leach & Middle Lake	3	0.01%	9	0	9	2	10
109 454 Yankee Spring Water	6	0.03%	17	0	17	3	20
110 472 McKeown Bridge Park	9	0.04%	26	0	26	5	31
111 477 Leach-Middle Lake	37	0.17%	107	0	107	19	126
113 512 Thornapple Manor Fund	100	0.46%	289	0	289	52	342
114 516 100% Tax Payment	4	0.02%	12	0	12	2	14
119 588 Transit Fund	779	3.56%	2,253	0	2,253	409	2,661
120 595 Commissary	113	0.52%	327	0	327	59	386
121 660 Telephone	56	0.26%	162	0	162	29	191
122 661 Vehicle Fund	37	0.17%	107	0	107	19	126
123 676 Worker's Comp Fund	51	0.23%	147	0	147	27	174
124 677 Health Ins. Fund	116	0.53%	335	0	335	61	396
125 678 Disability Fund	220	1.01%	636	0	636	115	752
126 680 Fringe Benefit Fund	17	0.08%	49	0	49	9	58
127 681 Life Ins. Fund	15	0.07%	43	0	43	8	51
128 682 Retirement Fund	17	0.08%	49	0	49	9	58
129 683 Dental/Optical	274	1.25%	792	0	792	144	936
130 684 Unemployment	4	0.02%	12	0	12	2	14
131 711 Cementary Trust	1	0.00%	3	0	3	1	3
132 716 Co-Op Ext Grant	13	0.06%	38	0	38	7	44
134 801 Drain Fund	99	0.45%	286	0	286	52	338
135 804 Drain Maint	3	0.01%	9	0	9	2	10
137 843 Gun Lake Weed Assess	27	0.12%	78	0	78	14	92
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	21,885	100.00%	63,288	0	63,288	11,067	74,355
Direct Bills					0		0
TOTAL					63,288		74,355

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

ALLOCATION SUMMARY

Dept:5 101-215 Clerk

Department	Payroll/Fringe	Accounting	Gen. Govt	Total
0 DIRECT BILLED	0	\$0	\$0	\$0
3 101-175 Administration	974	931	0	1,905
4 101-211 Legal Counsel	0	107	0	107
5 101-215 Clerk	1,624	1,232	0	2,855
6 101-243 Land Information Services	1,041	1,103	0	2,145
7 101-253 Treasurer	1,058	1,001	0	2,059
8 101-265 Buildings & Grounds	1,065	2,087	0	3,152
9 101-266 Health Dept Building	249	1,131	0	1,380
10 101-299 Miscellaneous	0	847	0	847
11 101-865 Insurance	0	10	0	10
13 637 Data Processing	0	745	0	745
14 101-101 Bd of Commissioners	762	854	0	1,617
16 101-140 Trial Court	4,942	3,225	0	8,168
17 101-147 Jury Board	3	106	0	109
18 101-148 Family Division	3,138	2,791	0	5,929
19 101-151 Adult Probation	4	273	0	277
20 101-191 Elections	5	239	0	244
21 101-225 Equalization	591	1,247	0	1,838
22 101-229 Prosecutor	3,523	1,886	0	5,408
24 101-230 Extraditions	0	17	0	17
25 101-236 Register of Deeds	1,171	1,264	0	2,435
26 101-254 Tax Tribunal	0	51	0	51
27 101-257 Co-Op Extension	381	1,141	0	1,522
28 101-275 Drain Commissioner	713	1,107	0	1,820
30 101-301 Sheriff's Dept	10,875	3,174	0	14,049
31 101-315 Seat Belt Enf	14	212	0	226
32 101-331 Marine Law	492	895	0	1,387
33 101-333 Road Patrol	382	939	0	1,322
34 101-351 Jail	6,420	4,223	0	10,643
35 101-400 Planning	937	1,377	0	2,314
36 101-426 Emergency Management	393	1,264	0	1,657
37 101-430 Animal Control	833	2,217	0	3,050
39 101-601 Health	0	14	0	14
41 101-648 Medical Examiners	0	437	0	437
42 101-681 Veterans Burial	0	284	0	284
43 101-682 Veterans Counselor	221	895	0	1,116
44 101-689 Soldiers & Sailors	0	386	0	386
45 101-900 Capital Outlay	0	44	0	44
46 101-999 Appropriations	0	92	0	92
47 201 Road Commission	0	284	0	284
48 205 Central Dispatch	5,642	3,263	0	8,904

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

ALLOCATION SUMMARY

Dept:5 101-215 Clerk

Department	Payroll/Fringe	Accounting	Gen. Govt	Total
49 208 Charlton Park Fund	1,728	\$3,447	\$0	\$5,175
50 215 Friend of the Court	4,061	1,363	0	5,424
52 228 Solid Waste	0	174	0	174
53 230 Bldg Strong Families	0	120	0	120
54 231 C Snip Donation	0	82	0	82
55 232 Animal Shelter Donations	0	109	0	109
56 233 Barry Comm Resource Net	0	7	0	7
57 234 Bldg Strong Families UW	0	72	0	72
58 235 Abstract Fund	0	7	0	7
59 236 Remonumentation Fund	108	540	0	647
62 248 Building Rehab Fund	0	167	0	167
63 250 Park & Rec Fund	0	171	0	171
64 252 Co Agriculture Preserve	0	3	0	3
65 253 Master Land Use Prog	0	7	0	7
66 255 EDC	0	14	0	14
67 256 ROD Automation	0	96	0	96
68 257 Budget Stabilization	0	3	0	3
69 259 Local Corr Officer	0	34	0	34
70 260 Victims Services	0	106	0	106
71 263 School Liason	584	1,008	0	1,592
73 266 Special Investigation	0	17	0	17
74 267 Crime Victim Right	0	806	0	806
75 269 Law Library	0	89	0	89
76 275 Comm on Aging	4,812	5,302	0	10,115
77 276 CDBG	0	113	0	113
78 277 Middleville Police Serv	1,187	1,032	0	2,219
79 279 MSHDA Home Program	0	20	0	20
80 282 Job Skills Training	0	3	0	3
81 283 Comm Corrections	387	1,045	0	1,432
82 284 Rev Sharing	0	7	0	7
83 285 Adult Drug Court	528	1,189	0	1,717
84 286 Juvenile Drug Court	461	1,408	0	1,869
85 287 Mich Justice Training	0	24	0	24
86 290 Social Welfare	0	96	0	96
87 292 CC Wrap Around	442	0	0	442
88 292 CC Juv Justice	338	0	0	338
89 292 Child Care Fund	935	3,796	0	4,730
90 294 Vets Trust	0	61	0	61
91 295 Airport Fund	0	1,240	0	1,240
92 297 Diverted Felons	0	31	0	31
93 352 FOC Ren Debt Relocations	0	14	0	14

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

ALLOCATION SUMMARY

Dept:5 101-215 Clerk

Department	Payroll/Fringe	Accounting	Gen. Govt	Total
94 354 Yankee Springs Water	0	\$10	\$0	\$10
95 355 Middleville Water Debt	0	10	0	10
96 356 Middleville Water Debt 206	0	14	0	14
97 357 Fawn Lake Sewer	0	24	0	24
98 358 Yankee Spring	0	10	0	10
99 359 Finkbeiner/Crain Debt	0	17	0	17
100 365 Southwest Barry Fair Lake	0	38	0	38
101 367 1994 BPW Middleville	0	10	0	10
102 368 Thornapple Manor	0	72	0	72
103 369 Thornapple Bldg Auth	0	17	0	17
104 371 KCC Debt Serv	0	20	0	20
105 372 Courts & Law Build Debt	0	24	0	24
106 374 1999 BPW Middleville	0	17	0	17
107 376 2003 Refunding Sewer	0	17	0	17
108 377 Leach & Middle Lake	0	10	0	10
109 454 Yankee Spring Water	0	20	0	20
110 472 McKeown Bridge Park	0	31	0	31
111 477 Leach-Middle Lake	0	126	0	126
113 512 Thornapple Manor Fund	0	342	0	342
114 516 100% Tax Payment	0	14	0	14
119 588 Transit Fund	5,456	2,661	0	8,118
120 595 Commissary	0	386	0	386
121 660 Telephone	0	191	0	191
122 661 Vehicle Fund	0	126	0	126
123 676 Worker's Comp Fund	0	174	0	174
124 677 Health Ins. Fund	0	396	0	396
125 678 Disability Fund	0	752	0	752
126 680 Fringe Benefit Fund	0	58	0	58
127 681 Life Ins. Fund	0	51	0	51
128 682 Retirement Fund	0	58	0	58
129 683 Dental/Optical	0	936	0	936
130 684 Unemployment	0	14	0	14
131 711 Cementary Trust	0	3	0	3
132 716 Co-Op Ext Grant	0	44	0	44
134 801 Drain Fund	0	338	0	338
135 804 Drain Maint	0	10	0	10
137 843 Gun Lake Weed Assess	0	92	0	92
999 2nd Allocation Orphans	0	0	0	0
Total	68,481	74,355	0	142,836

COST ALLOCATION PLAN
Barry County, Michigan
Land Information 101-243
Nature and Extent of Service

2011
09/28/2012

The Land Information Department acts as the information technology experts for the County. The Department provides coordination services for the IT needs of the individual departments, helps to standardize the software, hardware and supports the network infrastructure. In addition, the staff maintains the **BARRY COUNTY.org** website and e-mail system. The other services of the department related to the mapping and GIS services are considered general government in nature.

For plan purposes the costs of the department are separated into the following cost pools for allocation:

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

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

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

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

A. DEPARTMENT COSTS

Dept:6 101-243 Land Information Services

		Amount	General Admin	Land Info Services	Gen Govt
Salaries	\$1	\$143,281	\$6,112	\$94,407	\$42,762
Salary % Split			4.27%	65.89%	29.84%
Benefits	S	63,457	2,707	41,811	18,939
		206,738	8,819	136,218	61,701
SUPPLY & SERVICES COST					
Depreciation	S	0	0	0	0
Office Supplies	S	2,645	113	1,743	789
Software Support Contracts	S	0	0	0	0
Dues & Subscriptions	S	250	11	165	75
Contract Service	S	0	0	0	0
Computer Consultant	S	0	0	0	0
Telephone & Fax	S	849	36	559	253
Travel	S	702	30	463	210
Equipment Repair & Maint	S	634	27	418	189
Employee Training	S	0	0	0	0
Misc Exp	S	0	0	0	0
Office Equipment	S	0	0	0	0
Hardware Replacement	S	0	0	0	0
Computer Implementation	S	0	0	0	0
Computer Capital	S	0	0	0	0
DEPARTMENT Cost Total		5,080	217	3,348	1,516
ADJUSTMENTS					
Total		211,818	9,036	139,566	63,217
General Admin Distribution			(9,036)	6,219	2,817
Grand Total		\$211,819		\$145,785	not allocated \$66,034

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

B. INCOMING COSTS - (Default Spread Salary%)

Dept:6 101-243 Land Information Services

Department	First Incoming	Second Incoming	Land Info Services	Gen Govt
1 Courthouse	\$2,133	\$0	\$1,468	\$665
Subtotal - Building Use Charge	2,133	0	1,468	665
2 Equipment Use Charge	38	0	26	12
Subtotal - Equipment Use Charge	38	0	26	12
3 County Coordination	1,067	0	734	333
3 Accounting	1,229	0	846	383
3 Personnel Management	438	0	301	137
Subtotal - 101-175 Administration	2,734	0	1,882	852
4 Labor Relations	502	0	346	156
Subtotal - 101-211 Legal Counsel	502	0	346	156
5 Payroll/Fringe	880	0	606	274
5 Accounting	934	0	643	291
Subtotal - 101-215 Clerk	1,814	0	1,248	566
6 Land Info Services	0	2,622	1,805	817
Subtotal - 101-243 Land Information S	0	2,622	1,805	817
7 Accounting & Cash Receipting	0	3,881	2,671	1,210
Subtotal - 101-253 Treasurer	0	3,881	2,671	1,210
8 Courthouse	0	16,119	11,094	5,025
Subtotal - 101-265 Buildings & Ground	0	16,119	11,094	5,025
10 Paper	0	323	222	101
10 Courthouse Copier Serv	0	548	377	171
10 Audit	0	321	221	100
10 Cost Plan	0	958	659	299
10 Accounting	0	396	273	123
10 Flex Spending	0	86	59	27
10 Health Ins. Gen Contrib	0	2,376	1,635	741
Subtotal - 101-299 Miscellaneous	0	5,008	3,447	1,561
11 General Liability	0	1,067	734	333

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

B. INCOMING COSTS - (Default Spread Salary%)

Dept:6 101-243 Land Information Services

Department	First Incoming	Second Incoming	Land Info Services	Gen Govt
Subtotal - 101-865 Insurance	\$0	\$1,067	\$734	\$333
12 Courthouse	0	410	282	128
Subtotal - 101-865-1 Property Insurance	0	410	282	128
13 Computer Services	0	1,890	1,301	589
Subtotal - 637 Data Processing	0	1,890	1,301	589
1 Courthouse	0	8	6	2
Subtotal - Building Use Charge	0	8	6	2
2 Equipment Use Charge	0	0	0	0
Subtotal - Equipment Use Charge	0	0	0	0
3 County Coordination	0	201	138	63
3 Accounting	0	233	160	73
3 Personnel Management	0	83	57	26
Subtotal - 101-175 Administration	0	517	356	161
4 Labor Relations	0	16	11	5
Subtotal - 101-211 Legal Counsel	0	16	11	5
5 Payroll/Fringe	0	161	111	50
5 Accounting	0	169	116	53
Subtotal - 101-215 Clerk	0	330	227	103
Total Incoming	7,221	31,868	26,903	12,186
			%68.83	%31.17
C. TOTAL ALLOCATED		\$250,908	\$172,688	\$78,220

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

Land Info Services Allocations

Dept:6 101-243 Land Information Services

	# of PCs on Network	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2	1.74%	\$2,622	\$0	\$2,622	\$0	\$2,622
5 101-215 Clerk	9	7.83%	11,798	0	11,798	0	11,798
6 101-243 Land Information Services	2	1.74%	2,622	0	2,622	0	2,622
7 101-253 Treasurer	5	4.35%	6,555	0	6,555	1,075	7,630
8 101-265 Buildings & Grounds	1	0.87%	1,311	0	1,311	215	1,526
14 101-101 Bd of Commissioners	9	7.83%	11,798	0	11,798	1,935	13,733
21 101-225 Equalization	4	3.48%	5,244	0	5,244	860	6,104
23 101-229-1 Prosecutor DP	13	11.30%	17,042	0	17,042	2,795	19,837
25 101-236 Register of Deeds	10	8.70%	13,109	0	13,109	2,150	15,259
27 101-257 Co-Op Extension	8	6.96%	10,487	0	10,487	1,720	12,208
28 101-275 Drain Commissioner	2	1.74%	2,622	0	2,622	430	3,052
30 101-301 Sheriff's Dept	15	13.04%	19,664	0	19,664	3,225	22,889
34 101-351 Jail	12	10.43%	15,731	0	15,731	2,580	18,311
35 101-400 Planning	4	3.48%	5,244	0	5,244	860	6,104
37 101-430 Animal Control	4	3.48%	5,244	0	5,244	860	6,104
51 Friend of the Court - DP	15	13.04%	19,664	0	19,664	3,225	22,889
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	115	100.00%	150,755	0	150,755	21,933	172,688
Direct Bills					0		0
TOTAL					150,755		172,688

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

ALLOCATION SUMMARY

Dept:6 101-243 Land Information Services

Department	Land Info Services	Gen Govt	Total
0 DIRECT BILLED	0	\$0	\$0
3 101-175 Administration	2,622	0	2,622
5 101-215 Clerk	11,798	0	11,798
6 101-243 Land Information Services	2,622	0	2,622
7 101-253 Treasurer	7,630	0	7,630
8 101-265 Buildings & Grounds	1,526	0	1,526
14 101-101 Bd of Commissioners	13,733	0	13,733
21 101-225 Equalization	6,104	0	6,104
23 101-229-1 Prosecutor DP	19,837	0	19,837
25 101-236 Register of Deeds	15,259	0	15,259
27 101-257 Co-Op Extension	12,208	0	12,208
28 101-275 Drain Commissioner	3,052	0	3,052
30 101-301 Sheriff's Dept	22,889	0	22,889
34 101-351 Jail	18,311	0	18,311
35 101-400 Planning	6,104	0	6,104
37 101-430 Animal Control	6,104	0	6,104
51 Friend of the Court - DP	22,889	0	22,889
999 2nd Allocation Orphans	(0)	0	(0)
Total	172,688	0	172,688

COST ALLOCATION PLAN
Barry County, Michigan
County Treasurer 253
Nature and Extent of Service

2011
09/28/2012

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

For plan purposes the costs of the Treasurer's office are separated into three functions based on the number of receipts recorded in each category. The following categories are identified and the costs are allocated as described:

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

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

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

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

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

A. DEPARTMENT COSTS

Dept:7 101-253 Treasurer

		Amount	General Admin	Accounting & Cash Receipting	Cash Receipts	Gen. Govt
Salaries	S1	\$132,558	\$0	\$75,378	\$26,238	\$30,942
Salary % Split			.00%	56.86%	19.79%	23.34%
Benefits	S	80,455	0	45,750	15,925	18,780
		213,013	0	121,128	42,163	49,722
SUPPLY & SERVICES COST						
Office Supplies	S	2,305	0	1,311	456	538
Postage	S	1,760	0	1,001	348	411
Dues & Subscriptions	S	150	0	85	30	35
Contractual Services	S	0	0	0	0	0
Telephone & Fax	S	420	0	239	83	98
Tax Bond	S	2,893	0	1,645	573	675
Tax Certifications 618-010	P	(1,329)	0	0	0	(1,329)
Tax History Fees 618-020	P	(8)	0	0	0	(8)
Tax Search Fees 618-030	P	(679)	0	0	0	(679)
Other Treasury Service 618-050	P	(765)	0	0	0	(765)
DEPARTMENT Cost Total		4,747	0	4,281	1,490	(1,024)
ADJUSTMENTS						
Total		217,760	0	125,409	43,653	48,698
General Admin Distribution			0	0	0	0
Grand Total		\$217,760		\$125,409	\$43,653	\$48,698

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

B. INCOMING COSTS - (Default Spread Salary%)

Dept:7 101-253 Treasurer

Department	First Incoming	Second Incoming	Accounting & Cash Receipting	Cash Receipts	Gen. Govt
1 Courthouse	\$2,116	\$0	\$1,203	\$419	\$494
1 Annex	99	0	56	20	23
Subtotal - Building Use Charge	2,215	0	1,260	438	517
2 Equipment Use Charge	132	0	75	26	31
2 DP Equip/Software	3,199	0	1,819	633	747
Subtotal - Equipment Use Charge	3,331	0	1,894	659	778
3 County Coordination	1,174	0	668	232	274
3 Accounting	1,115	0	634	221	260
3 Personnel Management	444	0	252	88	104
Subtotal - 101-175 Administration	2,733	0	1,554	541	638
4 Labor Relations	502	0	285	99	117
4 Specific Service	6,805	0	3,870	1,347	1,588
Subtotal - 101-211 Legal Counsel	7,307	0	4,155	1,446	1,706
5 Payroll/Fringe	894	0	508	177	209
5 Accounting	847	0	482	168	198
Subtotal - 101-215 Clerk	1,741	0	990	345	406
6 Land Info Services	6,555	0	3,727	1,297	1,530
Subtotal - 101-243 Land Information S	6,555	0	3,727	1,297	1,530
7 Accounting & Cash Receipting	0	3,521	2,002	697	822
Subtotal - 101-253 Treasurer	0	3,521	2,002	697	822
8 Courthouse	0	15,990	9,093	3,165	3,732
8 Annex	0	0	0	0	0
Subtotal - 101-265 Buildings & Ground	0	15,990	9,093	3,165	3,732
10 Paper	0	431	245	85	101
10 Courthouse Copier Serv	0	730	415	144	170
10 Audit	0	353	201	70	82
10 Cost Plan	0	958	545	190	224

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

B. INCOMING COSTS - (Default Spread Salary%)

Dept:7 101-253 Treasurer

Department	First Incoming	Second Incoming	Accounting & Cash Receipting	Cash Receipts	Gen. Govt
10 Accounting	\$0	\$360	\$205	\$71	\$84
10 Flex Spending	0	115	65	23	27
10 Health Ins. Gen Contrib	0	3,168	1,801	627	739
Subtotal - 101-299 Miscellaneous	0	6,115	3,477	1,210	1,427
11 General Liability	0	1,174	668	232	274
Subtotal - 101-865 Insurance	0	1,174	668	232	274
12 Courthouse	0	406	231	80	95
12 Annex	0	51	29	10	12
Subtotal - 101-865-1 Property Insurance	0	457	260	90	107
13 Computer Services	0	4,725	2,687	935	1,103
13 Specific Service	0	36,128	20,544	7,151	8,433
Subtotal - 637 Data Processing	0	40,853	23,231	8,086	9,536
1 Courthouse	0	8	5	2	2
1 Annex	0	0	0	0	0
Subtotal - Building Use Charge	0	8	5	2	2
2 Equipment Use Charge	0	1	1	0	0
2 DP Equip/Software	0	28	16	6	7
Subtotal - Equipment Use Charge	0	29	16	6	7
3 County Coordination	0	222	126	44	52
3 Accounting	0	211	120	42	49
3 Personnel Management	0	84	48	17	20
Subtotal - 101-175 Administration	0	517	294	102	121
4 Labor Relations	0	16	9	3	4
4 Specific Service	0	244	139	48	57
Subtotal - 101-211 Legal Counsel	0	260	148	51	61
5 Payroll/Fringe	0	164	93	32	38
5 Accounting	0	154	88	30	36

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

B. INCOMING COSTS - (Default Spread Salary%)

Dept:7 101-253 Treasurer

Department	First Incoming	Second Incoming	Accounting & Cash Receipting	Cash Receipts	Gen. Govt
Subtotal - 101-215 Clerk	\$0	\$318	\$181	\$63	\$74
6 Land Info Services	0	1,075	611	213	251
Subtotal - 101-243 Land Information S	0	1,075	611	213	251
Total Incoming	23,882	70,317	53,565	18,645	21,988
			%57.37	%19.97	%22.66
C. TOTAL ALLOCATED		\$311,959	\$178,974	\$62,298	\$70,686

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

Accounting & Cash Receipting Allocations

Dept:7 101-253 Treasurer

	GF Expenditure Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	322	2.78%	\$3,869	\$0	\$3,869	\$0	\$3,869
4 101-211 Legal Counsel	37	0.32%	445	0	445	0	445
5 101-215 Clerk	426	3.68%	5,119	0	5,119	0	5,119
6 101-243 Land Information Services	323	2.79%	3,881	0	3,881	0	3,881
7 101-253 Treasurer	293	2.53%	3,521	0	3,521	0	3,521
8 101-265 Buildings & Grounds	611	5.28%	7,342	0	7,342	2,403	9,745
9 101-266 Health Dept Building	331	2.86%	3,977	0	3,977	1,302	5,279
10 101-299 Miscellaneous	248	2.14%	2,980	0	2,980	975	3,955
11 101-865 Insurance	3	0.03%	36	0	36	12	48
14 101-101 Bd of Commissioners	250	2.16%	3,004	0	3,004	983	3,987
16 101-140 Trial Court	944	8.16%	11,343	0	11,343	3,713	15,056
17 101-147 Jury Board	31	0.27%	372	0	372	122	494
18 101-148 Family Division	817	7.06%	9,817	0	9,817	3,213	13,031
19 101-151 Adult Probation	80	0.69%	961	0	961	315	1,276
20 101-191 Elections	70	0.61%	841	0	841	275	1,116
21 101-225 Equalization	365	3.16%	4,386	0	4,386	1,436	5,821
22 101-229 Prosecutor	552	4.77%	6,633	0	6,633	2,171	8,804
24 101-230 Extraditions	5	0.04%	60	0	60	20	80
25 101-236 Register of Deeds	370	3.20%	4,446	0	4,446	1,455	5,901
26 101-254 Tax Tribunal	15	0.13%	180	0	180	59	239
27 101-257 Co-Op Extension	334	2.89%	4,013	0	4,013	1,314	5,327
28 101-275 Drain Commissioner	324	2.80%	3,893	0	3,893	1,274	5,168
30 101-301 Sheriff's Dept	929	8.03%	11,163	0	11,163	3,654	14,817
31 101-315 Seat Belt Enf	62	0.54%	745	0	745	244	989
32 101-331 Marine Law	262	2.27%	3,148	0	3,148	1,031	4,179
33 101-333 Road Patrol	275	2.38%	3,304	0	3,304	1,082	4,386
34 101-351 Jail	1,236	10.69%	14,852	0	14,852	4,861	19,713
35 101-400 Planning	403	3.48%	4,842	0	4,842	1,585	6,428
36 101-426 Emergency Management	370	3.20%	4,446	0	4,446	1,455	5,901
37 101-430 Animal Control	649	5.61%	7,798	0	7,798	2,553	10,351
39 101-601 Health	4	0.03%	48	0	48	16	64
41 101-648 Medical Examiners	128	1.11%	1,538	0	1,538	503	2,042
42 101-681 Veterans Burial	83	0.72%	997	0	997	326	1,324
43 101-682 Veterans Counselor	262	2.27%	3,148	0	3,148	1,031	4,179
44 101-689 Soldiers & Sailors	113	0.98%	1,358	0	1,358	444	1,802
45 101-900 Capital Outlay	13	0.11%	156	0	156	51	207
46 101-999 Appropriations	27	0.23%	324	0	324	106	431
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

Accounting & Cash Receipting Allocations

Dept:7 101-253 Treasurer

	GF Expenditure Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	11,567	100.00%	138,989	0	138,989	39,985	178,974
Direct Bills					0		0
TOTAL					138,989		178,974

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

Cash Receipts Allocations

Dept:7 101-253 Treasurer

	Non-GF Receipts	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 637 Data Processing	1	0.03%	\$15	\$0	\$15	\$4	\$20
47 201 Road Commission	100	3.14%	1,519	0	1,519	437	1,956
48 205 Central Dispatch	146	4.58%	2,218	0	2,218	638	2,856
49 208 Charlton Park Fund	171	5.37%	2,597	0	2,597	747	3,345
50 215 Friend of the Court	218	6.84%	3,311	0	3,311	953	4,264
52 228 Solid Waste	10	0.31%	152	0	152	44	196
53 230 Bldg Strong Families	9	0.28%	137	0	137	39	176
54 231 C Snip Donation	24	0.75%	365	0	365	105	469
55 232 Animal Shelter Donations	60	1.88%	911	0	911	262	1,174
56 233 Barry Comm Resource Net	15	0.47%	228	0	228	66	293
57 234 Bldg Strong Families UW	8	0.25%	122	0	122	35	156
59 236 Remonumentation Fund	8	0.25%	122	0	122	35	156
60 238 Gypsy Moth	7	0.22%	106	0	106	31	137
61 247 Thornapple Namor Depr Fund	32	1.00%	486	0	486	140	626
62 248 Building Rehab Fund	16	0.50%	243	0	243	70	313
63 250 Park & Rec Fund	2	0.06%	30	0	30	9	39
66 255 EDC	1	0.03%	15	0	15	4	20
67 256 ROD Automation	239	7.50%	3,630	0	3,630	1,044	4,675
68 257 Budget Stabilization	8	0.25%	122	0	122	35	156
69 259 Local Corr Officer	12	0.38%	182	0	182	52	235
70 260 Victims Services	17	0.53%	258	0	258	74	333
71 263 School Liason	8	0.25%	122	0	122	35	156
72 265 Drug Law Enforce	2	0.06%	30	0	30	9	39
73 266 Special Investigation	15	0.47%	228	0	228	66	293
74 267 Crime Victim Right	4	0.13%	61	0	61	17	78
75 269 Law Library	4	0.13%	61	0	61	17	78
76 275 Comm on Aging	469	14.73%	7,124	0	7,124	2,050	9,174
77 276 CDBG	54	1.70%	820	0	820	236	1,056
78 277 Middleville Police Serv	16	0.50%	243	0	243	70	313
79 279 MSHDA Home Program	5	0.16%	76	0	76	22	98
81 283 Comm Corrections	27	0.85%	410	0	410	118	528
83 285 Adult Drug Court	253	7.94%	3,843	0	3,843	1,106	4,949
84 286 Juvenile Drug Court	16	0.50%	243	0	243	70	313
85 287 Mich Justice Training	3	0.09%	46	0	46	13	59
86 290 Social Welfare	14	0.44%	213	0	213	61	274
89 292 Child Care Fund	275	8.63%	4,177	0	4,177	1,202	5,379
90 294 Vets Trust	2	0.06%	30	0	30	9	39
92 297 Diverted Felons	19	0.60%	289	0	289	83	372
113 512 Thornapple Manor Fund	205	6.44%	3,114	0	3,114	896	4,010
119 588 Transit Fund	181	5.68%	2,749	0	2,749	791	3,540
121 660 Telephone	13	0.41%	197	0	197	57	254
123 676 Worker's Comp Fund	34	1.07%	516	0	516	149	665
124 677 Health Ins. Fund	225	7.06%	3,418	0	3,418	983	4,401

Barry County, Michigan
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Cash Receipts Allocations

Dept:7 101-253 Treasurer

	Non-GF Receipts	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
125 678 Disability Fund	39	1.22%	\$592	\$0	\$592	\$170	\$763
126 680 Fringe Benefit Fund	21	0.66%	319	0	319	92	411
127 681 Life Ins. Fund	27	0.85%	410	0	410	118	528
128 682 Retirement Fund	53	1.66%	805	0	805	232	1,037
129 683 Dental/Optical	16	0.50%	243	0	243	70	313
130 684 Unemployment	40	1.26%	608	0	608	175	782
132 716 Co-Op Ext Grant	8	0.25%	122	0	122	35	156
135 804 Drain Maint	7	0.22%	106	0	106	31	137
136 841 FEMA House Elevation	6	0.19%	91	0	91	26	117
137 843 Gun Lake Weed Assess	20	0.63%	304	0	304	87	391
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	3,185	100.00%	48,380	0	48,380	13,918	62,298
Direct Bills					0		0
TOTAL					48,380		62,298

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

ALLOCATION SUMMARY

Dept:7 101-253 Treasurer

Department	Accounting & Cash Receipting	Cash Receipts	Gen. Govt	Total
0 DIRECT BILLED	0	\$0	\$0	\$0
3 101-175 Administration	3,869	0	0	3,869
4 101-211 Legal Counsel	445	0	0	445
5 101-215 Clerk	5,119	0	0	5,119
6 101-243 Land Information Services	3,881	0	0	3,881
7 101-253 Treasurer	3,521	0	0	3,521
8 101-265 Buildings & Grounds	9,745	0	0	9,745
9 101-266 Health Dept Building	5,279	0	0	5,279
10 101-299 Miscellaneous	3,955	0	0	3,955
11 101-865 Insurance	48	0	0	48
13 637 Data Processing	0	20	0	20
14 101-101 Bd of Commissioners	3,987	0	0	3,987
16 101-140 Trial Court	15,056	0	0	15,056
17 101-147 Jury Board	494	0	0	494
18 101-148 Family Division	13,031	0	0	13,031
19 101-151 Adult Probation	1,276	0	0	1,276
20 101-191 Elections	1,116	0	0	1,116
21 101-225 Equalization	5,821	0	0	5,821
22 101-229 Prosecutor	8,804	0	0	8,804
24 101-230 Extraditions	80	0	0	80
25 101-236 Register of Deeds	5,901	0	0	5,901
26 101-254 Tax Tribunal	239	0	0	239
27 101-257 Co-Op Extension	5,327	0	0	5,327
28 101-275 Drain Commissioner	5,168	0	0	5,168
30 101-301 Sheriff's Dept	14,817	0	0	14,817
31 101-315 Seat Belt Enf	989	0	0	989
32 101-331 Marine Law	4,179	0	0	4,179
33 101-333 Road Patrol	4,386	0	0	4,386
34 101-351 Jail	19,713	0	0	19,713
35 101-400 Planning	6,428	0	0	6,428
36 101-426 Emergency Management	5,901	0	0	5,901
37 101-430 Animal Control	10,351	0	0	10,351
39 101-601 Health	64	0	0	64
41 101-648 Medical Examiners	2,042	0	0	2,042
42 101-681 Veterans Burial	1,324	0	0	1,324
43 101-682 Veterans Counselor	4,179	0	0	4,179
44 101-689 Soldiers & Sailors	1,802	0	0	1,802
45 101-900 Capital Outlay	207	0	0	207
46 101-999 Appropriations	431	0	0	431
47 201 Road Commission	0	1,956	0	1,956
48 205 Central Dispatch	0	2,856	0	2,856

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

ALLOCATION SUMMARY

Dept:7 101-253 Treasurer

Department	Accounting & Cash Receipting	Cash Receipts	Gen. Govt	Total
49 208 Charlton Park Fund	0	\$3,345	\$0	\$3,345
50 215 Friend of the Court	0	4,264	0	4,264
52 228 Solid Waste	0	196	0	196
53 230 Bldg Strong Families	0	176	0	176
54 231 C Snip Donation	0	469	0	469
55 232 Animal Shelter Donations	0	1,174	0	1,174
56 233 Barry Comm Resource Net	0	293	0	293
57 234 Bldg Strong Families UW	0	156	0	156
59 236 Remonumentation Fund	0	156	0	156
60 238 Gypsy Moth	0	137	0	137
61 247 Thornapple Namor Depr Fund	0	626	0	626
62 248 Building Rehab Fund	0	313	0	313
63 250 Park & Rec Fund	0	39	0	39
66 255 EDC	0	20	0	20
67 256 ROD Automation	0	4,675	0	4,675
68 257 Budget Stabilization	0	156	0	156
69 259 Local Corr Officer	0	235	0	235
70 260 Victims Services	0	333	0	333
71 263 School Liason	0	156	0	156
72 265 Drug Law Enforce	0	39	0	39
73 266 Special Investigation	0	293	0	293
74 267 Crime Victim Right	0	78	0	78
75 269 Law Library	0	78	0	78
76 275 Comm on Aging	0	9,174	0	9,174
77 276 CDBG	0	1,056	0	1,056
78 277 Middleville Police Serv	0	313	0	313
79 279 MSHDA Home Program	0	98	0	98
81 283 Comm Corrections	0	528	0	528
83 285 Adult Drug Court	0	4,949	0	4,949
84 286 Juvenile Drug Court	0	313	0	313
85 287 Mich Justice Training	0	59	0	59
86 290 Social Welfare	0	274	0	274
89 292 Child Care Fund	0	5,379	0	5,379
90 294 Vets Trust	0	39	0	39
92 297 Diverted Felons	0	372	0	372
113 512 Thornapple Manor Fund	0	4,010	0	4,010
119 588 Transit Fund	0	3,540	0	3,540
121 660 Telephone	0	254	0	254
123 676 Worker's Comp Fund	0	665	0	665
124 677 Health Ins. Fund	0	4,401	0	4,401
125 678 Disability Fund	0	763	0	763

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

ALLOCATION SUMMARY

Dept:7 101-253 Treasurer

Department	Accounting & Cash Receipting	Cash Receipts	Gen. Govt	Total
126 680 Fringe Benefit Fund	0	\$411	\$0	\$411
127 681 Life Ins. Fund	0	528	0	528
128 682 Retirement Fund	0	1,037	0	1,037
129 683 Dental/Optical	0	313	0	313
130 684 Unemployment	0	782	0	782
132 716 Co-Op Ext Grant	0	156	0	156
135 804 Drain Maint	0	137	0	137
136 841 FEMA House Elevation	0	117	0	117
137 843 Gun Lake Weed Assess	0	391	0	391
999 2nd Allocation Orphans	0	0	0	0
Total	178,974	62,298	0	241,273

COST ALLOCATION PLAN
Barry County, Michigan
Building and Grounds 265
Nature and Extent of Service

2011
09/28/2012

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

During 2011, certain expenses that were paid from fund 248 and not capitalized, have been added to this schedule for distribution to the various buildings that were affected. Specifically the cost for the courthouse roof repair (\$3,100) has been added.

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

- **Courthouse** - Maintenance and operating expenses for the Courthouse have been allocated to all occupant departments based on their assigned square footages.
- **Courts and Law Building** - Maintenance and operating expenses for the Courts and Law Building have been allocated to all occupant departments based on their assigned square footages.
- **FOC Building** - Maintenance for the Friend of the Court has been allocated directly to the FOC.
- **Mental Health Building** - The buildings and grounds department pays for the cost of the parking lot lighting at the mental health facility. These costs have been allocated directly to the Mental Health program.

Note: The Annex Building was no longer used as an occupied facility. Utilities and maintenance were discontinued.

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

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

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

A. DEPARTMENT COSTS

Dept:8 101-265 Buildings & Grounds

		Amount	General Admin	Courthouse	Annex	Courts & Law	FOC Building	Mental Health
Salaries	S1	\$131,916	\$37,303	\$54,723	\$0	\$23,503	\$16,387	\$0
Salary % Split			28.28%	41.48%	.00%	17.82%	12.42%	.00%
Benefits	S	82,595	23,356	34,263	0	14,716	10,260	0
		214,511	60,659	88,986	0	38,219	26,647	0
SUPPLY & SERVICES COST								
Office Supplies	S	237	67	98	0	42	29	0
Postage	S	0	0	0	0	0	0	0
Gas & Oil	S	1,536	434	637	0	274	191	0
Janitorial Supplies	S	5,881	1,663	2,440	0	1,048	731	0
Plowing	S	6,300	1,782	2,613	0	1,122	783	0
Contractual Services	S	58,074	16,422	24,091	0	10,347	7,214	0
Telephone & Fax	S	949	268	394	0	169	118	0
Utilities	P	134,592	0	50,916	0	67,888	15,275	513
Trash Pick-up	S	2,874	813	1,192	0	512	357	0
Water/Sewer	S	10,348	2,926	4,293	0	1,844	1,285	0
Building Repairs & Maint	S	17,133	4,845	7,107	0	3,053	2,128	0
Equipment Maint	S	1,624	459	674	0	289	202	0
Employee Training	S	0	0	0	0	0	0	0
Lighting	S	1,394	394	578	0	248	173	0
Landscape	S	2,263	640	939	0	403	281	0
Roof Repair (Fund 248)	S	3,100	877	1,286	0	552	385	0
DEPARTMENT Cost Total		246,305	31,590	97,258	0	87,791	29,152	513
ADJUSTMENTS								
Total		460,816	92,249	186,244	0	126,010	55,799	513
General Admin Distribution			(92,249)	53,356	0	22,916	15,978	0
Grand Total		\$460,815		\$239,600	\$0	\$148,926	\$71,777	\$513

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

B. INCOMING COSTS - (Default Spread Salary%)

Dept:8 101-265 Buildings & Grounds

Department	First Incoming	Second Incoming	Courthouse	Annex	Courts & Law	FOC Building	Mental Health
1 Courthouse	\$569	\$0	\$329	\$0	\$141	\$99	\$0
1 Annex	126	0	73	0	31	22	0
1 Courts & Law	3,133	0	1,812	0	778	543	0
Subtotal - Building Use Charge	3,828	0	2,214	0	951	663	0
2 Equipment Use Charge	4,288	0	2,480	0	1,065	743	0
Subtotal - Equipment Use Charge	4,288	0	2,480	0	1,065	743	0
3 County Coordination	2,305	0	1,333	0	573	399	0
3 Accounting	2,325	0	1,345	0	578	403	0
3 Personnel Management	447	0	259	0	111	77	0
Subtotal - 101-175 Administration	5,077	0	2,936	0	1,261	879	0
4 Labor Relations	1,003	0	580	0	249	174	0
Subtotal - 101-211 Legal Counsel	1,003	0	580	0	249	174	0
5 Payroll/Fringe	900	0	521	0	224	156	0
5 Accounting	1,767	0	1,022	0	439	306	0
Subtotal - 101-215 Clerk	2,667	0	1,543	0	663	462	0
6 Land Info Services	1,311	0	758	0	326	227	0
Subtotal - 101-243 Land Information S	1,311	0	758	0	326	227	0
7 Accounting & Cash Receipting	7,342	0	4,247	0	1,824	1,272	0
Subtotal - 101-253 Treasurer	7,342	0	4,247	0	1,824	1,272	0
8 Courthouse	0	4,298	2,486	0	1,068	744	0
8 Annex	0	0	0	0	0	0	0
8 Courts & Law	0	6,047	3,498	0	1,502	1,047	0
Subtotal - 101-265 Buildings & Ground	0	10,345	5,983	0	2,570	1,792	0
10 Paper	0	441	255	0	110	76	0
10 Courts Copier Service	0	393	227	0	98	68	0
10 Audit	0	693	401	0	172	120	0
10 Cost Plan	0	958	554	0	238	166	0

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

B. INCOMING COSTS - (Default Spread Salary%)

Dept:8 101-265 Buildings & Grounds

Department	First Incoming	Second Incoming	Courthouse	Annex	Courts & Law	FOC Building	Mental Health
10 Accounting	\$0	\$750	\$434	\$0	\$186	\$130	\$0
10 Flex Spending	0	117	68	0	29	20	0
10 Health Ins. Gen Contrib	0	3,239	1,873	0	805	561	0
Subtotal - 101-299 Miscellaneous	0	6,591	3,812	0	1,637	1,142	0
11 General Liability	0	2,305	1,333	0	573	399	0
11 Vehicle	0	1,251	724	0	311	217	0
Subtotal - 101-865 Insurance	0	3,556	2,057	0	883	616	0
12 Courthouse	0	109	63	0	27	19	0
12 Annex	0	64	37	0	16	11	0
12 Courts & Law	0	512	296	0	127	89	0
12 Other Buildings	0	193	112	0	48	33	0
Subtotal - 101-865-1 Property Insurance	0	878	508	0	218	152	0
13 Computer Services	0	945	547	0	235	164	0
13 Specific Service	0	1,495	865	0	371	259	0
Subtotal - 637 Data Processing	0	2,440	1,411	0	606	423	0
1 Courthouse	0	2	1	0	0	0	0
1 Annex	0	0	0	0	0	0	0
1 Courts & Law	0	12	7	0	3	2	0
Subtotal - Building Use Charge	0	14	8	0	3	2	0
2 Equipment Use Charge	0	37	21	0	9	6	0
Subtotal - Equipment Use Charge	0	37	21	0	9	6	0
3 County Coordination	0	435	252	0	108	75	0
3 Accounting	0	440	254	0	109	76	0
3 Personnel Management	0	85	49	0	21	15	0
Subtotal - 101-175 Administration	0	960	555	0	238	166	0
4 Labor Relations	0	33	19	0	8	6	0
Subtotal - 101-211 Legal Counsel	0	33	19	0	8	6	0
5 Payroll/Fringe	0	165	95	0	41	29	0

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

B. INCOMING COSTS - (Default Spread Salary%)

Dept:8 101-265 Buildings & Grounds

Department	First Incoming	Second Incoming	Courthouse	Annex	Courts & Law	FOC Building	Mental Health
5 Accounting	\$0	\$320	\$185	\$0	\$79	\$55	\$0
Subtotal - 101-215 Clerk	0	485	281	0	120	84	0
6 Land Info Services	0	215	124	0	53	37	0
Subtotal - 101-243 Land Information S	0	215	124	0	53	37	0
7 Accounting & Cash Receipting	0	2,403	1,390	0	597	416	0
Subtotal - 101-253 Treasurer	0	2,403	1,390	0	597	416	0
Total Incoming	25,516	27,957	30,928	0	13,283	9,262	0
			%52.60	%0.00	%31.54	%15.76	%0.10
C. TOTAL ALLOCATED		\$514,288	\$270,528	\$0	\$162,209	\$81,038	\$513

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

Courthouse Allocations

Dept:8 101-265 Buildings & Grounds

	Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	704	5.95%	\$15,130	\$0	\$15,130	\$0	\$15,130
5 101-215 Clerk	1,471	12.43%	31,615	0	31,615	0	31,615
6 101-243 Land Information Services	750	6.34%	16,119	0	16,119	0	16,119
7 101-253 Treasurer	744	6.29%	15,990	0	15,990	0	15,990
8 101-265 Buildings & Grounds	200	1.69%	4,298	0	4,298	0	4,298
14 101-101 Bd of Commissioners	810	6.84%	17,409	0	17,409	1,644	19,053
16 101-140 Trial Court	4,115	34.77%	88,440	0	88,440	8,353	96,793
21 101-225 Equalization	638	5.39%	13,712	0	13,712	1,295	15,007
25 101-236 Register of Deeds	760	6.42%	16,334	0	16,334	1,543	17,877
28 101-275 Drain Commissioner	546	4.61%	11,735	0	11,735	1,108	12,843
35 101-400 Planning	596	5.04%	12,809	0	12,809	1,210	14,019
36 101-426 Emergency Management	144	1.22%	3,095	0	3,095	292	3,387
75 269 Law Library	357	3.02%	7,673	0	7,673	725	8,397
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	11,835	100.00%	254,358	0	254,358	16,170	270,528
Direct Bills					0		0
TOTAL					254,358		270,528

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

Annex Allocations

Dept:8 101-265 Buildings & Grounds

	Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-253 Treasurer	105	3.69%	\$0	\$0	\$0	\$0	\$0
8 101-265 Buildings & Grounds	133	4.67%	0	0	0	0	0
43 101-682 Veterans Counselor	187	6.57%	0	0	0	0	0
81 283 Comm Corrections	219	7.69%	0	0	0	0	0
83 285 Adult Drug Court	284	9.97%	0	0	0	0	0
140 Other	1,920	67.42%	0	0	0	0	0
Subtotal	2,848	100.00%	0	0	0	0	0
Direct Bills					0		0
TOTAL					0		0

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

Courts & Law Allocations

Dept:8 101-265 Buildings & Grounds

	Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	864	3.89%	\$6,047	\$0	\$6,047	\$0	\$6,047
16 101-140 Trial Court	5,388	24.29%	37,710	0	37,710	1,755	39,465
18 101-148 Family Division	5,698	25.69%	39,880	0	39,880	1,856	41,736
19 101-151 Adult Probation	2,848	12.84%	19,933	0	19,933	928	20,861
22 101-229 Prosecutor	2,220	10.01%	15,538	0	15,538	723	16,261
27 101-257 Co-Op Extension	2,364	10.66%	16,545	0	16,545	770	17,316
43 101-682 Veterans Counselor	70	0.32%	490	0	490	23	513
75 269 Law Library	240	1.08%	1,680	0	1,680	78	1,758
81 283 Comm Corrections	230	1.04%	1,610	0	1,610	75	1,685
83 285 Adult Drug Court	298	1.34%	2,086	0	2,086	97	2,183
87 292 CC Wrap Around	120	0.54%	840	0	840	39	879
88 292 CC Juv Justice	336	1.51%	2,352	0	2,352	109	2,461
89 292 Child Care Fund	670	3.02%	4,689	0	4,689	218	4,908
140 Other	838	3.78%	5,865	0	5,865	273	6,138
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	22,184	100.00%	155,264	0	155,264	6,945	162,209
Direct Bills					0		0
TOTAL					155,264		162,209

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

FOC Building Allocations

Dept:8 101-265 Buildings & Grounds

	Direct to FOC	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 215 Friend of the Court	100	100.00%	\$76,196	\$0	\$76,196	\$4,842	\$81,038
Subtotal	100	100.00%	76,196	0	76,196	4,842	81,038
Direct Bills					0		0
TOTAL					76,196		81,038

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

ALLOCATION SUMMARY

Dept:8 101-265 Buildings & Grounds

Department	Courthouse	Annex	Courts & Law	FOC Building	Mental Health	Total
0 DIRECT BILLED	0	\$0	\$0	\$0	\$0	\$0
3 101-175 Administration	15,130	0	0	0	0	15,130
5 101-215 Clerk	31,615	0	0	0	0	31,615
6 101-243 Land Information Services	16,119	0	0	0	0	16,119
7 101-253 Treasurer	15,990	0	0	0	0	15,990
8 101-265 Buildings & Grounds	4,298	0	6,047	0	0	10,345
14 101-101 Bd of Commissioners	19,053	0	0	0	0	19,053
16 101-140 Trial Court	96,793	0	39,465	0	0	136,258
18 101-148 Family Division	0	0	41,736	0	0	41,736
19 101-151 Adult Probation	0	0	20,861	0	0	20,861
21 101-225 Equalization	15,007	0	0	0	0	15,007
22 101-229 Prosecutor	0	0	16,261	0	0	16,261
25 101-236 Register of Deeds	17,877	0	0	0	0	17,877
27 101-257 Co-Op Extension	0	0	17,316	0	0	17,316
28 101-275 Drain Commissioner	12,843	0	0	0	0	12,843
35 101-400 Planning	14,019	0	0	0	0	14,019
36 101-426 Emergency Management	3,387	0	0	0	0	3,387
43 101-682 Veterans Counselor	0	0	513	0	0	513
50 215 Friend of the Court	0	0	0	81,038	0	81,038
75 269 Law Library	8,397	0	1,758	0	0	10,155
81 283 Comm Corrections	0	0	1,685	0	0	1,685
83 285 Adult Drug Court	0	0	2,183	0	0	2,183
87 292 CC Wrap Around	0	0	879	0	0	879
88 292 CC Juv Justice	0	0	2,461	0	0	2,461
89 292 Child Care Fund	0	0	4,908	0	0	4,908
140 Other	0	0	6,138	0	0	6,138
999 2nd Allocation Orphans	(0)	0	(0)	0	0	(0)
Total	270,528	0	162,209	81,038	0	513,775

**COST ALLOCATION PLAN
Barry County, Michigan
Health Building 266
Nature and Extent of Service**

2011
09/28/2012

Barry County separately budgets for the operation of the Health Building. Costs include janitorial, maintenance, utilities and operating expenditures. Costs associated with the operations are allocated directly to the Health Department.

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

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

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

A. DEPARTMENT COSTS

Dept:9 101-266 Health Dept Building

		Amount	General Admin	Health Building
Salaries	\$1	\$30,938	\$0	\$30,938
Salary % Split			.00%	100.00%
Benefits	\$	19,287	0	19,287
		50,225	0	50,225
SUPPLY & SERVICES COST				
Gas & Oil	\$	1,855	0	1,855
Plowing	\$	8,450	0	8,450
Contractual Services	\$	14,440	0	14,440
Utilities	\$	29,248	0	29,248
Trash Pick-up	\$	978	0	978
Water/Sewer	\$	2,366	0	2,366
Building Repairs & Maint	\$	1,728	0	1,728
Lighting	\$	721	0	721
DEPARTMENT Cost Total		59,786	0	59,786
ADJUSTMENTS				
Total		110,011	0	110,011
General Admin Distribution			0	0
Grand Total		\$110,011		\$110,011

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

B. INCOMING COSTS - (Default Spread Salary%)

Dept:9 101-266 Health Dept Building

Department	First Incoming	Second Incoming	Health Building
3 County Coordination	\$554	\$0	\$554
3 Accounting	1,259	0	1,259
3 Personnel Management	105	0	105
Subtotal - 101-175 Administration	1,918	0	1,918
5 Payroll/Fringe	211	0	211
5 Accounting	957	0	957
Subtotal - 101-215 Clerk	1,168	0	1,168
7 Accounting & Cash Receipting	3,977	0	3,977
Subtotal - 101-253 Treasurer	3,977	0	3,977
10 Audit	0	167	167
10 Cost Plan	0	958	958
10 Accounting	0	406	406
10 Flex Spending	0	28	28
10 Health Ins. Gen Contrib	0	760	760
Subtotal - 101-299 Miscellaneous	0	2,319	2,319
11 General Liability	0	554	554
Subtotal - 101-865 Insurance	0	554	554
3 County Coordination	0	105	105
3 Accounting	0	239	239
3 Personnel Management	0	20	20
Subtotal - 101-175 Administration	0	364	364
5 Payroll/Fringe	0	39	39
5 Accounting	0	174	174
Subtotal - 101-215 Clerk	0	213	213
7 Accounting & Cash Receipting	0	1,302	1,302
Subtotal - 101-253 Treasurer	0	1,302	1,302
Total Incoming	7,063	4,752	11,815
			%100.00
C. TOTAL ALLOCATED		\$121,826	\$121,826

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

Health Building Allocations

Dept:9 101-266 Health Dept Building

	Direct to Health	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39 101-601 Health	100	100.00%	\$117,074	\$0	\$117,074	\$4,752	\$121,826
Subtotal	100	100.00%	117,074	0	117,074	4,752	121,826
Direct Bills					0		0
TOTAL					117,074		121,826

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

ALLOCATION SUMMARY

Dept:9 101-266 Health Dept Building

Department	Health Building	Total
0 DIRECT BILLED	0	\$0
39 101-601 Health	121,826	121,826
Total	121,826	121,826

COST ALLOCATION PLAN
Barry County, Michigan
Miscellaneous 299
Nature and Extent of Service

2011
09/28/2012

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

- **Paper** - The County purchases paper in large volume to secure the most economical cost. Paper is used by various departments in copiers and printers. Cost for the bulk paper purchases has been allocated to each department in the Courthouse, Courts & Law Building and FOC Building based on the number of employees.
- **Courthouse Copier Service** - The various copiers located in the Courthouse are maintained under separate a separate agreement. Operating supplies, excluding paper, are identified and allocated to the various departments located in the Courthouse based on the number of employees.
- **Courts & Law Copier Service** - Copier maintenance and operating expenses, excluding paper, are identified and allocated to all departments in the Courts and Law Building and the FOC building based on the number of employees.
- **Copier Service Specific** - The cost for maintenance and leases for the copiers in the Sheriff's department and Cooperative Extension office are separately identified and allocated directly to those departments.
- **Annual County Audit** - The County is required to secure an annual audit of the County's financial statements. The audit provides assurance to the citizens, the State and investors as to the accuracy of the status of the County's financial status. The cost for the audit is allocate to all departments based on the dollar value of expenditures as identified in the audit.
- **Cost Allocation Plan** - The County contracts with a vendor to prepare a cost allocation plan to provide documentation on the distribution of the shared costs paid for by the County which benefit multiple departments or programs. The plan is prepared based on the OMB Circular A-87 guidelines. The cost of the preparation is distributed to each of the central services departments in an equal share.
- **Accounting Services** - The County contracts with a local vendor to provide supplemental accounting services. The cost for the accounting service is allocated to all departments based on the total number of accounting transactions posted during the year.

COST ALLOCATION PLAN
Barry County, Michigan

2011
09/28/2012

- **Flex Spending Service** - The County provides employees with a flex-able spending fringe benefit option. The service is administered by a third party. The cost of the service is allocated to all departments based on the number of full time equivalents.
- **Health Insurance General Contribution** - The County has an actuarial study performed to value the liability for the post employment health benefits of the County. The County has five covered groups included in the evaluation. During 2011, the County made a single contribution to the Michigan Employees Retirement System, which maintains the County's coverage, in the amount of \$136,585. This contribution covered just the general county employees, those other covered units will be making subsequent contributions. For plan purposes the cost of this contribution has been allocated to all county departments covered by the plan which excludes; Central Dispatch, Charlton Park, Commission on Aging and the Transit Authority.

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

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

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

A. DEPARTMENT COSTS

Dept:10 101-299 Miscellaneous

		Amount	General Admin	Paper	Courthouse Copier Serv	Courts Copier Service	Copier Service Specific	Audit	Cost Plan	Accounting
Salaries	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0
SUPPLY & SERVICES COST										
Xerox Supplies & Maint	P	24,742	0	10,077	6,658	5,473	2,534	0	0	0
299-748 Title IV-D Supplies	D	9,453	0	0	0	0	0	0	0	0
299-816-000 Cont Services	P	0	0	0	0	0	0	0	0	0
816-020 Cost Plan	P	12,000	0	0	0	0	0	0	12,000	0
816-100 Accounting Services	P	34,078	0	0	0	0	0	0	0	34,078
816-110 Audit	P	30,450	0	0	0	0	0	30,450	0	0
816-130 Flex Spending	P	5,950	0	0	0	0	0	0	0	0
816-140 Pre-Employment Physical	P	423	0	0	0	0	0	0	0	0
677 Health Insurance	P	136,585	0	0	0	0	0	0	0	0
DEPARTMENT Cost Total		253,681	0	10,077	6,658	5,473	2,534	30,450	12,000	34,078
ADJUSTMENTS										
299-748 Title IV-D Supplies	D	(9,453)	0	0	0	0	0	0	0	0
Total		244,228	0	10,077	6,658	5,473	2,534	30,450	12,000	34,078
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$244,228		\$10,077	\$6,658	\$5,473	\$2,534	\$30,450	\$12,000	\$34,078

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

A. DEPARTMENT COSTS

Dept:10 101-299 Miscellaneous

		Amount	Flex Spending	Health Ins. Gen Contrib
Salaries	S	\$0	\$0	\$0
Salary % Split			.00%	.00%
Benefits	S	0	0	0
		0	0	0
SUPPLY & SERVICES COST				
Xerox Supplies & Maint	P	24,742	0	0
299-748 Title IV-D Supplies	D	9,453	0	0
299-816-000 Cont Services	P	0	0	0
816-020 Cost Plan	P	12,000	0	0
816-100 Accounting Services	P	34,078	0	0
816-110 Audit	P	30,450	0	0
816-130 Flex Spending	P	5,950	5,950	0
816-140 Pre-Employment Physical	P	423	423	0
677 Health Insurance	P	136,585	0	136,585
DEPARTMENT Cost Total		253,681	6,373	136,585
ADJUSTMENTS				
299-748 Title IV-D Supplies	D	(9,453)	0	0
Total		244,228	6,373	136,585
General Admin Distribution			0	0
Grand Total		\$244,228	\$6,373	\$136,585

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

B. INCOMING COSTS - (Default Spread Expense%)

Dept:10 101-299 Miscellaneous

Department	First Incoming	Second Incoming	Paper	Courthouse Copier Serv	Courts Copier Service	Copier Service Specific	Audit	Cost Plan	Accounting	Flex Spending
2 DP Equip/Software	\$4,670	\$0	\$193	\$127	\$105	\$48	\$582	\$229	\$652	\$122
Subtotal - Equipment Use Charge	4,670	0	193	127	105	48	582	229	652	122
3 Accounting	944	0	39	26	21	10	118	46	132	25
Subtotal - 101-175 Administration	944	0	39	26	21	10	118	46	132	25
5 Accounting	717	0	30	20	16	7	89	35	100	19
Subtotal - 101-215 Clerk	717	0	30	20	16	7	89	35	100	19
7 Accounting & Cash Receipting	2,980	0	123	81	67	31	372	146	416	78
Subtotal - 101-253 Treasurer	2,980	0	123	81	67	31	372	146	416	78
10 Cost Plan	0	958	40	26	21	10	119	47	134	25
10 Accounting	0	304	13	8	7	3	38	15	42	8
10 Flex Spending	0	0	0	0	0	0	0	0	0	0
10 Health Ins. Gen Contrib	0	8	0	0	0	0	1	0	1	0
Subtotal - 101-299 Miscellaneous	0	1,270	52	35	28	13	158	62	177	33
13 Specific Service	0	589	24	16	13	6	73	29	82	15
Subtotal - 637 Data Processing	0	589	24	16	13	6	73	29	82	15
2 DP Equip/Software	0	40	2	1	1	0	5	2	6	1
Subtotal - Equipment Use Charge	0	40	2	1	1	0	5	2	6	1
3 Accounting	0	179	7	5	4	2	22	9	25	5
Subtotal - 101-175 Administration	0	179	7	5	4	2	22	9	25	5
5 Accounting	0	130	5	4	3	1	16	6	18	3
Subtotal - 101-215 Clerk	0	130	5	4	3	1	16	6	18	3
7 Accounting & Cash Receipting	0	975	40	27	22	10	122	48	136	25
Subtotal - 101-253 Treasurer	0	975	40	27	22	10	122	48	136	25
Total Incoming	9,311	3,183	516	341	280	130	1,558	614	1,743	326
			%4.13	%2.73	%2.24	%1.04	%12.47	%4.91	%13.95	%2.61
C. TOTAL ALLOCATED		\$256,722	\$10,593	\$6,999	\$5,753	\$2,664	\$32,008	\$12,614	\$35,821	\$6,699

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

B. INCOMING COSTS - (Default Spread Expense%)

Dept:10 101-299 Miscellaneous

Department	First Incoming	Second Incoming	Health Ins. Gen Contrib
2 DP Equip/Software	\$4,670	\$0	\$2,612
Subtotal - Equipment Use Charge	4,670	0	2,612
3 Accounting	944	0	528
Subtotal - 101-175 Administration	944	0	528
5 Accounting	717	0	401
Subtotal - 101-215 Clerk	717	0	401
7 Accounting & Cash Receipting	2,980	0	1,667
Subtotal - 101-253 Treasurer	2,980	0	1,667
10 Cost Plan	0	958	536
10 Accounting	0	304	170
10 Flex Spending	0	0	0
10 Health Ins. Gen Contrib	0	8	4
Subtotal - 101-299 Miscellaneous	0	1,270	710
13 Specific Service	0	589	329
Subtotal - 637 Data Processing	0	589	329
2 DP Equip/Software	0	40	22
Subtotal - Equipment Use Charge	0	40	22
3 Accounting	0	179	100
Subtotal - 101-175 Administration	0	179	100
5 Accounting	0	130	73
Subtotal - 101-215 Clerk	0	130	73
7 Accounting & Cash Receipting	0	975	545
Subtotal - 101-253 Treasurer	0	975	545
Total Incoming	9,311	3,183	6,987
			%55.93
C. TOTAL ALLOCATED		\$256,722	\$143,572

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

Paper Allocations

Dept:10 101-299 Miscellaneous

	# of employees in Crthse, Crts & Law and FOC	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.00	2.06%	\$216	\$0	\$216	\$0	\$216
5 101-215 Clerk	8.45	8.71%	911	0	911	0	911
6 101-243 Land Information Services	3.00	3.09%	323	0	323	0	323
7 101-253 Treasurer	4.00	4.12%	431	0	431	0	431
8 101-265 Buildings & Grounds	4.09	4.21%	441	0	441	0	441
14 101-101 Bd of Commissioners	8.10	8.35%	873	0	873	14	887
16 101-140 Trial Court	16.52	17.02%	1,781	0	1,781	29	1,809
18 101-148 Family Division	6.00	6.18%	647	0	647	10	657
19 101-151 Adult Probation	0.01	0.01%	1	0	1	0	1
21 101-225 Equalization	2.08	2.14%	224	0	224	4	228
22 101-229 Prosecutor	9.00	9.27%	970	0	970	16	986
25 101-236 Register of Deeds	4.10	4.22%	442	0	442	7	449
27 101-257 Co-Op Extension	2.00	2.06%	216	0	216	3	219
28 101-275 Drain Commissioner	2.00	2.06%	216	0	216	3	219
35 101-400 Planning	3.13	3.22%	337	0	337	5	343
36 101-426 Emergency Management	1.00	1.03%	108	0	108	2	110
43 101-682 Veterans Counselor	1.00	1.03%	108	0	108	2	110
50 215 Friend of the Court	14.06	14.49%	1,515	0	1,515	24	1,540
81 283 Comm Corrections	1.61	1.66%	174	0	174	3	176
83 285 Adult Drug Court	1.86	1.92%	200	0	200	3	204
89 292 Child Care Fund	3.05	3.14%	329	0	329	5	334
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	0	0
Subtotal	97.06	100.00%	10,461	0	10,461	131	10,593
Direct Bills					0		0
TOTAL					10,461		10,593

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

Courthouse Copier Serv Allocations

Dept:10 101-299 Miscellaneous

	# of employees in Courthouse	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.00	5.28%	\$365	\$0	\$365	\$0	\$365
5 101-215 Clerk	8.45	22.32%	1,543	0	1,543	0	1,543
6 101-243 Land Information Services	3.00	7.92%	548	0	548	0	548
7 101-253 Treasurer	4.00	10.57%	730	0	730	0	730
14 101-101 Bd of Commissioners	8.10	21.39%	1,479	0	1,479	34	1,513
21 101-225 Equalization	2.08	5.49%	380	0	380	9	389
25 101-236 Register of Deeds	4.10	10.83%	749	0	749	17	766
28 101-275 Drain Commissioner	2.00	5.28%	365	0	365	9	374
35 101-400 Planning	3.13	8.27%	571	0	571	13	585
36 101-426 Emergency Management	1.00	2.64%	183	0	183	4	187
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
Subtotal	37.86	100.00%	6,912	0	6,912	87	6,999
Direct Bills					0		0
TOTAL					6,912		6,999

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

Courts Copier Service Allocations

Dept:10 101-299 Miscellaneous

	# of employees in Courts & Law Bldg	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	4.09	6.91%	\$393	\$0	\$393	\$0	\$393
16 101-140 Trial Court	16.52	27.91%	1,585	0	1,585	21	1,607
18 101-148 Family Division	6.00	10.14%	576	0	576	8	584
19 101-151 Adult Probation	0.01	0.02%	1	0	1	0	1
22 101-229 Prosecutor	9.00	15.20%	864	0	864	12	875
27 101-257 Co-Op Extension	2.00	3.38%	192	0	192	3	195
43 101-682 Veterans Counselor	1.00	1.69%	96	0	96	1	97
50 215 Friend of the Court	14.06	23.75%	1,349	0	1,349	18	1,368
81 283 Comm Corrections	1.61	2.72%	155	0	155	2	157
83 285 Adult Drug Court	1.86	3.14%	179	0	179	2	181
89 292 Child Care Fund	3.05	5.15%	293	0	293	4	297
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
Subtotal	59.20	100.00%	5,682	0	5,682	71	5,753
Direct Bills					0		0
TOTAL					5,682		5,753

Barry County, Michigan
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Copier Service Specific Allocations

Dept:10 101-299 Miscellaneous

	Direct to Sheriff & Co-Op Ext	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
27 101-257 Co-Op Extension	1,436	56.67%	\$1,491	\$0	\$1,491	\$19	\$1,509
30 101-301 Sheriff's Dept	1,098	43.33%	1,140	0	1,140	14	1,154
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	2,534	100.00%	2,631	0	2,631	33	2,664
Direct Bills					0		0
TOTAL					2,631		2,664

Barry County, Michigan
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Audit Allocations

Dept:10 101-299 Miscellaneous

	Dollar Value of Expenditures	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	235,334	1.13%	\$356	\$0	\$356	\$0	\$356
4 101-211 Legal Counsel	62,033	0.30%	94	0	94	0	94
5 101-215 Clerk	435,600	2.09%	660	0	660	0	660
6 101-243 Land Information Services	211,819	1.01%	321	0	321	0	321
7 101-253 Treasurer	233,055	1.12%	353	0	353	0	353
8 101-265 Buildings & Grounds	457,715	2.19%	693	0	693	0	693
9 101-266 Health Dept Building	110,011	0.53%	167	0	167	0	167
11 101-865 Insurance	448,356	2.15%	679	0	679	9	688
13 637 Data Processing	151,705	0.73%	230	0	230	3	233
14 101-101 Bd of Commissioners	187,468	0.90%	284	0	284	4	288
16 101-140 Trial Court	1,394,764	6.68%	2,112	0	2,112	29	2,141
17 101-147 Jury Board	6,333	0.03%	10	0	10	0	10
18 101-148 Family Division	789,048	3.78%	1,195	0	1,195	16	1,211
19 101-151 Adult Probation	10,246	0.05%	16	0	16	0	16
20 101-191 Elections	18,710	0.09%	28	0	28	0	29
21 101-225 Equalization	130,135	0.62%	197	0	197	3	200
22 101-229 Prosecutor	751,288	3.60%	1,138	0	1,138	16	1,153
24 101-230 Extraditions	3,317	0.02%	5	0	5	0	5
25 101-236 Register of Deeds	241,193	1.16%	365	0	365	5	370
27 101-257 Co-Op Extension	114,509	0.55%	173	0	173	2	176
28 101-275 Drain Commissioner	152,661	0.73%	231	0	231	3	234
30 101-301 Sheriff's Dept	2,488,984	11.92%	3,769	0	3,769	52	3,821
31 101-315 Seat Belt Enf	10,426	0.05%	16	0	16	0	16
32 101-331 Marine Law	123,902	0.59%	188	0	188	3	190
33 101-333 Road Patrol	93,525	0.45%	142	0	142	2	144
34 101-351 Jail	1,796,404	8.61%	2,720	0	2,720	37	2,757
35 101-400 Planning	201,941	0.97%	306	0	306	4	310
36 101-426 Emergency Management	112,527	0.54%	170	0	170	2	173
37 101-430 Animal Control	227,510	1.09%	345	0	345	5	349
39 101-601 Health	433,721	2.08%	657	0	657	9	666
41 101-648 Medical Examiners	91,455	0.44%	138	0	138	2	140
42 101-681 Veterans Burial	28,800	0.14%	44	0	44	1	44
43 101-682 Veterans Counselor	46,464	0.22%	70	0	70	1	71
44 101-689 Soldiers & Sailors	36,291	0.17%	55	0	55	1	56
45 101-900 Capital Outlay	89,135	0.43%	135	0	135	2	137
49 208 Charlton Park Fund	610,046	2.92%	924	0	924	13	936
50 215 Friend of the Court	859,399	4.12%	1,301	0	1,301	18	1,319
52 228 Solid Waste	39,510	0.19%	60	0	60	1	61
53 230 Bldg Strong Families	27,837	0.13%	42	0	42	1	43
54 231 C Snip Donation	2,130	0.01%	3	0	3	0	3
55 232 Animal Shelter Donations	10,579	0.05%	16	0	16	0	16
56 233 Barry Comm Resource Net	812	0.00%	1	0	1	0	1
57 234 Bldg Strong Families UW	7,290	0.03%	11	0	11	0	11

Barry County, Michigan
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Audit Allocations

Dept:10 101-299 Miscellaneous

	Dollar Value of Expenditures	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
59 236 Remonumentation Fund	65,071	0.31%	\$99	\$0	\$99	\$1	\$100
67 256 ROD Automation	37,437	0.18%	57	0	57	1	57
69 259 Local Corr Officer	4,905	0.02%	7	0	7	0	8
70 260 Victims Services	2,679	0.01%	4	0	4	0	4
71 263 School Liason	118,832	0.57%	180	0	180	2	182
73 266 Special Investigation	3,694	0.02%	6	0	6	0	6
74 267 Crime Victim Right	50,340	0.24%	76	0	76	1	77
75 269 Law Library	17,823	0.09%	27	0	27	0	27
77 276 CDBG	64,020	0.31%	97	0	97	1	98
78 277 Middleville Police Serv	243,736	1.17%	369	0	369	5	374
79 279 MSHDA Home Program	20,686	0.10%	31	0	31	0	32
81 283 Comm Corrections	79,949	0.38%	121	0	121	2	123
83 285 Adult Drug Court	160,149	0.77%	243	0	243	3	246
84 286 Juvenile Drug Court	119,812	0.57%	181	0	181	2	184
85 287 Mich Justice Training	6,639	0.03%	10	0	10	0	10
86 290 Social Welfare	9,716	0.05%	15	0	15	0	15
89 292 Child Care Fund	640,978	3.07%	971	0	971	13	984
90 294 Vets Trust	5,555	0.03%	8	0	8	0	9
92 297 Diverted Felons	181,546	0.87%	275	0	275	4	279
121 660 Telephone	46,679	0.22%	71	0	71	1	72
122 661 Vehicle Fund	121,969	0.58%	185	0	185	3	187
123 676 Worker's Comp Fund	57,939	0.28%	88	0	88	1	89
124 677 Health Ins. Fund	1,815,553	8.70%	2,749	0	2,749	38	2,787
125 678 Disability Fund	79,817	0.38%	121	0	121	2	123
126 680 Fringe Benefit Fund	58,176	0.28%	88	0	88	1	89
127 681 Life Ins. Fund	19,191	0.09%	29	0	29	0	29
128 682 Retirement Fund	1,992,202	9.54%	3,017	0	3,017	41	3,058
129 683 Dental/Optical	61,810	0.30%	94	0	94	1	95
130 684 Unemployment	39,222	0.19%	59	0	59	1	60
134 801 Drain Fund	1,051,729	5.04%	1,593	0	1,593	22	1,614
135 804 Drain Maint	94	0.00%	0	0	0	0	0
136 841 FEMA House Elevation	1,213	0.01%	2	0	2	0	2
140 Other	212,263	1.02%	321	0	321	4	326
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	20,875,412	100.00%	31,611	0	31,611	397	32,008
Direct Bills					0		0
TOTAL					31,611		32,008

Barry County, Michigan
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Cost Plan Allocations

Dept:10 101-299 Miscellaneous

	Each Central Service Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Building Use Charge	1	7.69%	\$958	\$0	\$958	\$0	\$958
2 Equipment Use Charge	1	7.69%	958	0	958	0	958
3 101-175 Administration	1	7.69%	958	0	958	0	958
4 101-211 Legal Counsel	1	7.69%	958	0	958	0	958
5 101-215 Clerk	1	7.69%	958	0	958	0	958
6 101-243 Land Information Services	1	7.69%	958	0	958	0	958
7 101-253 Treasurer	1	7.69%	958	0	958	0	958
8 101-265 Buildings & Grounds	1	7.69%	958	0	958	0	958
9 101-266 Health Dept Building	1	7.69%	958	0	958	0	958
10 101-299 Miscellaneous	1	7.69%	958	0	958	0	958
11 101-865 Insurance	1	7.69%	958	0	958	52	1,010
12 101-865-1 Property Insurance	1	7.69%	958	0	958	52	1,010
13 637 Data Processing	1	7.69%	958	0	958	52	1,010
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	13	100.00%	12,457	0	12,457	156	12,614
Direct Bills					0		0
TOTAL					12,457		12,614

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
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Accounting Allocations

Dept:10 101-299 Miscellaneous

	Total # of accounting transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	322	1.12%	\$395	\$0	\$395	\$0	\$395
4 101-211 Legal Counsel	37	0.13%	45	0	45	0	45
5 101-215 Clerk	426	1.48%	523	0	523	0	523
6 101-243 Land Information Services	323	1.12%	396	0	396	0	396
7 101-253 Treasurer	293	1.02%	360	0	360	0	360
8 101-265 Buildings & Grounds	611	2.12%	750	0	750	0	750
9 101-266 Health Dept Building	331	1.15%	406	0	406	0	406
10 101-299 Miscellaneous	248	0.86%	304	0	304	0	304
11 101-865 Insurance	3	0.01%	4	0	4	0	4
13 637 Data Processing	219	0.76%	269	0	269	4	272
14 101-101 Bd of Commissioners	250	0.87%	307	0	307	4	311
16 101-140 Trial Court	944	3.27%	1,159	0	1,159	16	1,175
17 101-147 Jury Board	31	0.11%	38	0	38	1	39
18 101-148 Family Division	817	2.83%	1,003	0	1,003	14	1,017
19 101-151 Adult Probation	80	0.28%	98	0	98	1	100
20 101-191 Elections	70	0.24%	86	0	86	1	87
21 101-225 Equalization	365	1.27%	448	0	448	6	454
22 101-229 Prosecutor	552	1.91%	677	0	677	9	687
24 101-230 Extraditions	5	0.02%	6	0	6	0	6
25 101-236 Register of Deeds	370	1.28%	454	0	454	6	460
26 101-254 Tax Tribunal	15	0.05%	18	0	18	0	19
27 101-257 Co-Op Extension	334	1.16%	410	0	410	6	416
28 101-275 Drain Commissioner	324	1.12%	398	0	398	5	403
30 101-301 Sheriff's Dept	929	3.22%	1,140	0	1,140	16	1,156
31 101-315 Seat Belt Enf	62	0.22%	76	0	76	1	77
32 101-331 Marine Law	262	0.91%	322	0	322	4	326
33 101-333 Road Patrol	275	0.95%	337	0	337	5	342
34 101-351 Jail	1,236	4.29%	1,517	0	1,517	21	1,538
35 101-400 Planning	403	1.40%	495	0	495	7	501
36 101-426 Emergency Management	370	1.28%	454	0	454	6	460
37 101-430 Animal Control	649	2.25%	796	0	796	11	807
39 101-601 Health	4	0.01%	5	0	5	0	5
41 101-648 Medical Examiners	128	0.44%	157	0	157	2	159
42 101-681 Veterans Burial	83	0.29%	102	0	102	1	103
43 101-682 Veterans Counselor	262	0.91%	322	0	322	4	326
44 101-689 Soldiers & Sailors	113	0.39%	139	0	139	2	141
45 101-900 Capital Outlay	13	0.05%	16	0	16	0	16
46 101-999 Appropriations	27	0.09%	33	0	33	0	34
47 201 Road Commission	183	0.63%	225	0	225	3	228
48 205 Central Dispatch	1,101	3.82%	1,351	0	1,351	19	1,370
49 208 Charlton Park Fund	1,180	4.09%	1,448	0	1,448	20	1,468
50 215 Friend of the Court	617	2.14%	757	0	757	10	768
52 228 Solid Waste	61	0.21%	75	0	75	1	76

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Accounting Allocations

Dept:10 101-299 Miscellaneous

	Total # of accounting transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 230 Bldg Strong Families	44	0.15%	\$54	\$0	\$54	\$1	\$55
54 231 C Snip Donation	48	0.17%	59	0	59	1	60
55 232 Animal Shelter Donations	92	0.32%	113	0	113	2	114
56 233 Barry Comm Resource Net	17	0.06%	21	0	21	0	21
57 234 Bldg Strong Families UW	29	0.10%	36	0	36	0	36
58 235 Abstract Fund	2	0.01%	2	0	2	0	2
59 236 Remonumentation Fund	166	0.58%	204	0	204	3	207
60 238 Gypsy Moth	7	0.02%	9	0	9	0	9
61 247 Thornapple Namor Depr Fund	32	0.11%	39	0	39	1	40
62 248 Building Rehab Fund	65	0.23%	80	0	80	1	81
63 250 Park & Rec Fund	52	0.18%	64	0	64	1	65
64 252 Co Agriculture Preserve	1	0.00%	1	0	1	0	1
65 253 Master Land Use Prog	2	0.01%	2	0	2	0	2
66 255 EDC	5	0.02%	6	0	6	0	6
67 256 ROD Automation	267	0.93%	328	0	328	5	332
68 257 Budget Stabilization	9	0.03%	11	0	11	0	11
69 259 Local Corr Officer	22	0.08%	27	0	27	0	27
70 260 Victims Services	48	0.17%	59	0	59	1	60
71 263 School Liason	303	1.05%	372	0	372	5	377
72 265 Drug Law Enforce	2	0.01%	2	0	2	0	2
73 266 Special Investigation	20	0.07%	25	0	25	0	25
74 267 Crime Victim Right	240	0.83%	295	0	295	4	299
75 269 Law Library	30	0.10%	37	0	37	1	37
76 275 Comm on Aging	2,021	7.01%	2,480	0	2,480	34	2,515
77 276 CDBG	87	0.30%	107	0	107	1	108
78 277 Middleville Police Serv	318	1.10%	390	0	390	5	396
79 279 MSHDA Home Program	11	0.04%	13	0	13	0	14
80 282 Job Skills Training	1	0.00%	1	0	1	0	1
81 283 Comm Corrections	333	1.16%	409	0	409	6	414
82 284 Rev Sharing	2	0.01%	2	0	2	0	2
83 285 Adult Drug Court	601	2.08%	738	0	738	10	748
84 286 Juvenile Drug Court	428	1.48%	525	0	525	7	533
85 287 Mich Justice Training	10	0.03%	12	0	12	0	12
86 290 Social Welfare	42	0.15%	52	0	52	1	52
89 292 Child Care Fund	1,386	4.81%	1,701	0	1,701	23	1,724
90 294 Vets Trust	20	0.07%	25	0	25	0	25
91 295 Airport Fund	721	2.50%	885	0	885	12	897
92 297 Diverted Felons	28	0.10%	34	0	34	0	35
93 352 FOC Ren Debt Relocations	5	0.02%	6	0	6	0	6
94 354 Yankee Springs Water	9	0.03%	11	0	11	0	11
95 355 Middleville Water Debt	8	0.03%	10	0	10	0	10
96 356 Middleville Water Debt 206	9	0.03%	11	0	11	0	11
97 357 Fawn Lake Sewer	16	0.06%	20	0	20	0	20

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Accounting Allocations

Dept:10 101-299 Miscellaneous

	Total # of accounting transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
98 358 Yankee Spring	8	0.03%	\$10	\$0	\$10	\$0	\$10
99 359 Finkbeiner/Crain Debt	12	0.04%	15	0	15	0	15
100 365 Southwest Barry Fair Lake	22	0.08%	27	0	27	0	27
101 367 1994 BPW Middleville	3	0.01%	4	0	4	0	4
102 368 Thornapple Manor	110	0.38%	135	0	135	2	137
103 369 Thornapple Bldg Auth	8	0.03%	10	0	10	0	10
104 371 KCC Debt Serv	10	0.03%	12	0	12	0	12
105 372 Courts & Law Build Debt	22	0.08%	27	0	27	0	27
106 374 1999 BPW Middleville	12	0.04%	15	0	15	0	15
107 376 2003 Refunding Sewer	11	0.04%	13	0	13	0	14
108 377 Leach & Middle Lake	8	0.03%	10	0	10	0	10
109 454 Yankee Spring Water	6	0.02%	7	0	7	0	7
110 472 McKeown Bridge Park	14	0.05%	17	0	17	0	17
111 477 Leach-Middle Lake	52	0.18%	64	0	64	1	65
112 510 2010 Delinquent Tax	728	2.53%	893	0	893	12	906
113 512 Thornapple Manor Fund	305	1.06%	374	0	374	5	379
114 516 100% Tax Payment	245	0.85%	301	0	301	4	305
115 517 Foreclosure Fund	19	0.07%	23	0	23	0	24
116 527 2007 Del Tax Fund	1,309	4.54%	1,606	0	1,606	22	1,629
119 588 Transit Fund	960	3.33%	1,178	0	1,178	16	1,194
120 595 Commissary	189	0.66%	232	0	232	3	235
121 660 Telephone	69	0.24%	85	0	85	1	86
122 661 Vehicle Fund	37	0.13%	45	0	45	1	46
123 676 Worker's Comp Fund	85	0.29%	104	0	104	1	106
124 677 Health Ins. Fund	341	1.18%	418	0	418	6	424
125 678 Disability Fund	259	0.90%	318	0	318	4	322
126 680 Fringe Benefit Fund	38	0.13%	47	0	47	1	47
127 681 Life Ins. Fund	42	0.15%	52	0	52	1	52
128 682 Retirement Fund	70	0.24%	86	0	86	1	87
129 683 Dental/Optical	290	1.01%	356	0	356	5	361
130 684 Unemployment	44	0.15%	54	0	54	1	55
131 711 Cementary Trust	4	0.01%	5	0	5	0	5
132 716 Co-Op Ext Grant	21	0.07%	26	0	26	0	26
133 792 Inmate Trust	13	0.05%	16	0	16	0	16
134 801 Drain Fund	900	3.12%	1,105	0	1,105	15	1,120
135 804 Drain Maint	10	0.03%	12	0	12	0	12
136 841 FEMA House Elevation	6	0.02%	7	0	7	0	7
137 843 Gun Lake Weed Assess	47	0.16%	58	0	58	1	58
138 851 Drain Debt	10	0.03%	12	0	12	0	12
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0

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Accounting Allocations

Dept:10 101-299 Miscellaneous

	Total # of accounting transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	28,826	100.00%	35,377	0	35,377	444	35,821
Direct Bills					0		0
TOTAL					35,377		35,821

Barry County, Michigan
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Flex Spending Allocations

Dept:10 101-299 Miscellaneous

	FTEs	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.00	0.87%	\$57	\$0	\$57	\$0	\$57
5 101-215 Clerk	8.45	3.67%	243	0	243	0	243
6 101-243 Land Information Services	3.00	1.30%	86	0	86	0	86
7 101-253 Treasurer	4.00	1.74%	115	0	115	0	115
8 101-265 Buildings & Grounds	4.09	1.77%	117	0	117	0	117
9 101-266 Health Dept Building	0.96	0.42%	28	0	28	0	28
10 101-299 Miscellaneous	0.01	0.00%	0	0	0	0	0
14 101-101 Bd of Commissioners	8.10	3.52%	233	0	233	3	236
16 101-140 Trial Court	16.52	7.17%	474	0	474	7	481
17 101-147 Jury Board	0.01	0.00%	0	0	0	0	0
18 101-148 Family Division	6.00	2.60%	172	0	172	2	175
19 101-151 Adult Probation	0.01	0.00%	0	0	0	0	0
20 101-191 Elections	0.01	0.00%	0	0	0	0	0
21 101-225 Equalization	2.08	0.90%	60	0	60	1	61
22 101-229 Prosecutor	9.00	3.91%	258	0	258	4	262
25 101-236 Register of Deeds	4.10	1.78%	118	0	118	2	119
27 101-257 Co-Op Extension	2.00	0.87%	57	0	57	1	58
28 101-275 Drain Commissioner	2.00	0.87%	57	0	57	1	58
30 101-301 Sheriff's Dept	34.55	14.99%	992	0	992	14	1,006
31 101-315 Seat Belt Enf	2.00	0.87%	57	0	57	1	58
32 101-331 Marine Law	3.85	1.67%	111	0	111	2	112
34 101-351 Jail	27.31	11.85%	784	0	784	11	795
35 101-400 Planning	3.13	1.36%	90	0	90	1	91
36 101-426 Emergency Management	1.00	0.43%	29	0	29	0	29
37 101-430 Animal Control	2.15	0.93%	62	0	62	1	63
43 101-682 Veterans Counselor	1.00	0.43%	29	0	29	0	29
48 205 Central Dispatch	9.72	4.22%	279	0	279	4	283
49 208 Charlton Park Fund	7.15	3.10%	205	0	205	3	208
50 215 Friend of the Court	14.06	6.10%	404	0	404	6	409
59 236 Remonumentation Fund	0.40	0.17%	11	0	11	0	12
76 275 Comm on Aging	26.60	11.54%	764	0	764	11	774
81 283 Comm Corrections	1.61	0.70%	46	0	46	1	47
83 285 Adult Drug Court	1.86	0.81%	53	0	53	1	54
84 286 Juvenile Drug Court	1.00	0.43%	29	0	29	0	29
89 292 Child Care Fund	3.05	1.32%	88	0	88	1	89
119 588 Transit Fund	17.66	7.66%	507	0	507	7	514

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

Flex Spending Allocations

Dept:10 101-299 Miscellaneous

	FTEs	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	230.44	100.00%	6,616	0	6,616	83	6,699
Direct Bills					0		0
TOTAL					6,616		6,699

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
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Health Ins. Gen Contrib Allocations

Dept:10 101-299 Miscellaneous

	Covered Employees	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.00	1.12%	\$1,584	\$0	\$1,584	\$0	\$1,584
5 101-215 Clerk	8.45	4.72%	6,692	0	6,692	0	6,692
6 101-243 Land Information Services	3.00	1.68%	2,376	0	2,376	0	2,376
7 101-253 Treasurer	4.00	2.23%	3,168	0	3,168	0	3,168
8 101-265 Buildings & Grounds	4.09	2.28%	3,239	0	3,239	0	3,239
9 101-266 Health Dept Building	0.96	0.54%	760	0	760	0	760
10 101-299 Miscellaneous	0.01	0.01%	8	0	8	0	8
14 101-101 Bd of Commissioners	8.10	4.52%	6,415	0	6,415	92	6,507
16 101-140 Trial Court	16.52	9.23%	13,084	0	13,084	188	13,272
17 101-147 Jury Board	0.01	0.01%	8	0	8	0	8
18 101-148 Family Division	6.00	3.35%	4,752	0	4,752	68	4,820
19 101-151 Adult Probation	0.01	0.01%	8	0	8	0	8
20 101-191 Elections	0.01	0.01%	8	0	8	0	8
21 101-225 Equalization	2.08	1.16%	1,647	0	1,647	24	1,671
22 101-229 Prosecutor	9.00	5.03%	7,128	0	7,128	102	7,230
25 101-236 Register of Deeds	4.10	2.29%	3,247	0	3,247	47	3,294
27 101-257 Co-Op Extension	2.00	1.12%	1,584	0	1,584	23	1,607
28 101-275 Drain Commissioner	2.00	1.12%	1,584	0	1,584	23	1,607
30 101-301 Sheriff's Dept	34.55	19.30%	27,364	0	27,364	393	27,757
31 101-315 Seat Belt Enf	2.00	1.12%	1,584	0	1,584	23	1,607
32 101-331 Marine Law	3.85	2.15%	3,049	0	3,049	44	3,093
34 101-351 Jail	27.31	15.25%	21,630	0	21,630	311	21,940
35 101-400 Planning	3.13	1.75%	2,479	0	2,479	36	2,515
36 101-426 Emergency Management	1.00	0.56%	792	0	792	11	803
37 101-430 Animal Control	2.15	1.20%	1,703	0	1,703	24	1,727
43 101-682 Veterans Counselor	1.00	0.56%	792	0	792	11	803
48 205 Central Dispatch	9.72	5.43%	7,698	0	7,698	111	7,809
50 215 Friend of the Court	14.06	7.85%	11,136	0	11,136	160	11,295
59 236 Remonumentation Fund	0.40	0.22%	317	0	317	5	321
81 283 Comm Corrections	1.61	0.90%	1,275	0	1,275	18	1,293
83 285 Adult Drug Court	1.86	1.04%	1,473	0	1,473	21	1,494
84 286 Juvenile Drug Court	1.00	0.56%	792	0	792	11	803
89 292 Child Care Fund	3.05	1.70%	2,416	0	2,416	35	2,450
Subtotal	179.03	100.00%	141,792	0	141,792	1,780	143,572
Direct Bills					0		0
TOTAL					141,792		143,572

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
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ALLOCATION SUMMARY

Dept:10 101-299 Miscellaneous

Department	Paper	Courthouse Copier Serv	Courts Copier Service	Copier Service Specific	Audit	Cost Plan	Accounting	Flex Spending	Health Ins. Gen Contrib	Total
0 DIRECT BILLED	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1 Building Use Charge	0	0	0	0	0	958	0	0	0	958
2 Equipment Use Charge	0	0	0	0	0	958	0	0	0	958
3 101-175 Administration	216	365	0	0	356	958	395	57	1,584	3,932
4 101-211 Legal Counsel	0	0	0	0	94	958	45	0	0	1,098
5 101-215 Clerk	911	1,543	0	0	660	958	523	243	6,692	11,529
6 101-243 Land Information Services	323	548	0	0	321	958	396	86	2,376	5,009
7 101-253 Treasurer	431	730	0	0	353	958	360	115	3,168	6,115
8 101-265 Buildings & Grounds	441	0	393	0	693	958	750	117	3,239	6,591
9 101-266 Health Dept Building	0	0	0	0	167	958	406	28	760	2,319
10 101-299 Miscellaneous	0	0	0	0	0	958	304	0	8	1,271
11 101-865 Insurance	0	0	0	0	688	1,010	4	0	0	1,702
12 101-865-1 Property Insurance	0	0	0	0	0	1,010	0	0	0	1,010
13 637 Data Processing	0	0	0	0	233	1,010	272	0	0	1,516
14 101-101 Bd of Commissioners	887	1,513	0	0	288	0	311	236	6,507	9,742
16 101-140 Trial Court	1,809	0	1,607	0	2,141	0	1,175	481	13,272	20,484
17 101-147 Jury Board	0	0	0	0	10	0	39	0	8	57
18 101-148 Family Division	657	0	584	0	1,211	0	1,017	175	4,820	8,463
19 101-151 Adult Probation	1	0	1	0	16	0	100	0	8	126
20 101-191 Elections	0	0	0	0	29	0	87	0	8	124
21 101-225 Equalization	228	389	0	0	200	0	454	61	1,671	3,002
22 101-229 Prosecutor	986	0	875	0	1,153	0	687	262	7,230	11,193
24 101-230 Extraditions	0	0	0	0	5	0	6	0	0	11
25 101-236 Register of Deeds	449	766	0	0	370	0	460	119	3,294	5,459
26 101-254 Tax Tribunal	0	0	0	0	0	0	19	0	0	19
27 101-257 Co-Op Extension	219	0	195	1,509	176	0	416	58	1,607	4,179
28 101-275 Drain Commissioner	219	374	0	0	234	0	403	58	1,607	2,895
30 101-301 Sheriff's Dept	0	0	0	1,154	3,821	0	1,156	1,006	27,757	34,893
31 101-315 Seat Belt Enf	0	0	0	0	16	0	77	58	1,607	1,758
32 101-331 Marine Law	0	0	0	0	190	0	326	112	3,093	3,721
33 101-333 Road Patrol	0	0	0	0	144	0	342	0	0	486
34 101-351 Jail	0	0	0	0	2,757	0	1,538	795	21,940	27,030
35 101-400 Planning	343	585	0	0	310	0	501	91	2,515	4,345
36 101-426 Emergency Management	110	187	0	0	173	0	460	29	803	1,762
37 101-430 Animal Control	0	0	0	0	349	0	807	63	1,727	2,947
39 101-601 Health	0	0	0	0	666	0	5	0	0	671
41 101-648 Medical Examiners	0	0	0	0	140	0	159	0	0	300
42 101-681 Veterans Burial	0	0	0	0	44	0	103	0	0	147
43 101-682 Veterans Counselor	110	0	97	0	71	0	326	29	803	1,437
44 101-689 Soldiers & Sailors	0	0	0	0	56	0	141	0	0	196
45 101-900 Capital Outlay	0	0	0	0	137	0	16	0	0	153

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
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ALLOCATION SUMMARY

Dept:10 101-299 Miscellaneous

Department	Paper	Courthouse Copier Serv	Courts Copier Service	Copier Service Specific	Audit	Cost Plan	Accounting	Flex Spending	Health Ins. Gen Contrib	Total
46 101-999 Appropriations	0	\$0	\$0	\$0	\$0	\$0	\$34	\$0	\$0	\$34
47 201 Road Commission	0	0	0	0	0	0	228	0	0	228
48 205 Central Dispatch	0	0	0	0	0	0	1,370	283	7,809	9,462
49 208 Charlton Park Fund	0	0	0	0	936	0	1,468	208	0	2,613
50 215 Friend of the Court	1,540	0	1,368	0	1,319	0	768	409	11,295	16,699
52 228 Solid Waste	0	0	0	0	61	0	76	0	0	137
53 230 Bldg Strong Families	0	0	0	0	43	0	55	0	0	97
54 231 C Snip Donation	0	0	0	0	3	0	60	0	0	63
55 232 Animal Shelter Donations	0	0	0	0	16	0	114	0	0	131
56 233 Barry Comm Resource Net	0	0	0	0	1	0	21	0	0	22
57 234 Bldg Strong Families UW	0	0	0	0	11	0	36	0	0	47
58 235 Abstract Fund	0	0	0	0	0	0	2	0	0	2
59 236 Remonumentation Fund	0	0	0	0	100	0	207	12	321	639
60 238 Gypsy Moth	0	0	0	0	0	0	9	0	0	9
61 247 Thornapple Namor Depr Fund	0	0	0	0	0	0	40	0	0	40
62 248 Building Rehab Fund	0	0	0	0	0	0	81	0	0	81
63 250 Park & Rec Fund	0	0	0	0	0	0	65	0	0	65
64 252 Co Agriculture Preserve	0	0	0	0	0	0	1	0	0	1
65 253 Master Land Use Prog	0	0	0	0	0	0	2	0	0	2
66 255 EDC	0	0	0	0	0	0	6	0	0	6
67 256 ROD Automation	0	0	0	0	57	0	332	0	0	390
68 257 Budget Stabilization	0	0	0	0	0	0	11	0	0	11
69 259 Local Corr Officer	0	0	0	0	8	0	27	0	0	35
70 260 Victims Services	0	0	0	0	4	0	60	0	0	64
71 263 School Liason	0	0	0	0	182	0	377	0	0	559
72 265 Drug Law Enforce	0	0	0	0	0	0	2	0	0	2
73 266 Special Investigation	0	0	0	0	6	0	25	0	0	31
74 267 Crime Victim Right	0	0	0	0	77	0	299	0	0	376
75 269 Law Library	0	0	0	0	27	0	37	0	0	65
76 275 Comm on Aging	0	0	0	0	0	0	2,515	774	0	3,289
77 276 CDBG	0	0	0	0	98	0	108	0	0	207
78 277 Middleville Police Serv	0	0	0	0	374	0	396	0	0	770
79 279 MSHDA Home Program	0	0	0	0	32	0	14	0	0	45
80 282 Job Skills Training	0	0	0	0	0	0	1	0	0	1
81 283 Comm Corrections	176	0	157	0	123	0	414	47	1,293	2,210
82 284 Rev Sharing	0	0	0	0	0	0	2	0	0	2
83 285 Adult Drug Court	204	0	181	0	246	0	748	54	1,494	2,927
84 286 Juvenile Drug Court	0	0	0	0	184	0	533	29	803	1,549
85 287 Mich Justice Training	0	0	0	0	10	0	12	0	0	23
86 290 Social Welfare	0	0	0	0	15	0	52	0	0	67
89 292 Child Care Fund	334	0	297	0	984	0	1,724	89	2,450	5,878

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
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ALLOCATION SUMMARY

Dept:10 101-299 Miscellaneous

Department	Paper	Courthouse Copier Serv	Courts Copier Service	Copier Service Specific	Audit	Cost Plan	Accounting	Flex Spending	Health Ins. Gen Contrib	Total
90 294 Vets Trust	0	\$0	\$0	\$0	\$9	\$0	\$25	\$0	\$0	\$33
91 295 Airport Fund	0	0	0	0	0	0	897	0	0	897
92 297 Diverted Felons	0	0	0	0	279	0	35	0	0	314
93 352 FOC Ren Debt Relocations	0	0	0	0	0	0	6	0	0	6
94 354 Yankee Springs Water	0	0	0	0	0	0	11	0	0	11
95 355 Middleville Water Debt	0	0	0	0	0	0	10	0	0	10
96 356 Middleville Water Debt 206	0	0	0	0	0	0	11	0	0	11
97 357 Fawn Lake Sewer	0	0	0	0	0	0	20	0	0	20
98 358 Yankee Spring	0	0	0	0	0	0	10	0	0	10
99 359 Finkbeiner/Crain Debt	0	0	0	0	0	0	15	0	0	15
100 365 Southwest Barry Fair Lake	0	0	0	0	0	0	27	0	0	27
101 367 1994 BPW Middleville	0	0	0	0	0	0	4	0	0	4
102 368 Thornapple Manor	0	0	0	0	0	0	137	0	0	137
103 369 Thornapple Bldg Auth	0	0	0	0	0	0	10	0	0	10
104 371 KCC Debt Serv	0	0	0	0	0	0	12	0	0	12
105 372 Courts & Law Build Debt	0	0	0	0	0	0	27	0	0	27
106 374 1999 BPW Middleville	0	0	0	0	0	0	15	0	0	15
107 376 2003 Refunding Sewer	0	0	0	0	0	0	14	0	0	14
108 377 Leach & Middle Lake	0	0	0	0	0	0	10	0	0	10
109 454 Yankee Spring Water	0	0	0	0	0	0	7	0	0	7
110 472 McKeown Bridge Park	0	0	0	0	0	0	17	0	0	17
111 477 Leach-Middle Lake	0	0	0	0	0	0	65	0	0	65
112 510 2010 Delinquent Tax	0	0	0	0	0	0	906	0	0	906
113 512 Thornapple Manor Fund	0	0	0	0	0	0	379	0	0	379
114 516 100% Tax Payment	0	0	0	0	0	0	305	0	0	305
115 517 Foreclosure Fund	0	0	0	0	0	0	24	0	0	24
116 527 2007 Del Tax Fund	0	0	0	0	0	0	1,629	0	0	1,629
119 588 Transit Fund	0	0	0	0	0	0	1,194	514	0	1,709
120 595 Commissary	0	0	0	0	0	0	235	0	0	235
121 660 Telephone	0	0	0	0	72	0	86	0	0	158
122 661 Vehicle Fund	0	0	0	0	187	0	46	0	0	233
123 676 Worker's Comp Fund	0	0	0	0	89	0	106	0	0	195
124 677 Health Ins. Fund	0	0	0	0	2,787	0	424	0	0	3,211
125 678 Disability Fund	0	0	0	0	123	0	322	0	0	445
126 680 Fringe Benefit Fund	0	0	0	0	89	0	47	0	0	137
127 681 Life Ins. Fund	0	0	0	0	29	0	52	0	0	82
128 682 Retirement Fund	0	0	0	0	3,058	0	87	0	0	3,145
129 683 Dental/Optical	0	0	0	0	95	0	361	0	0	456
130 684 Unemployment	0	0	0	0	60	0	55	0	0	115
131 711 Cementary Trust	0	0	0	0	0	0	5	0	0	5
132 716 Co-Op Ext Grant	0	0	0	0	0	0	26	0	0	26

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

ALLOCATION SUMMARY

Dept:10 101-299 Miscellaneous

Department	Paper	Courthouse Copier Serv	Courts Copier Service	Copier Service Specific	Audit	Cost Plan	Accounting	Flex Spending	Health Ins. Gen Contrib	Total
133 792 Inmate Trust	0	\$0	\$0	\$0	\$0	\$0	\$16	\$0	\$0	\$16
134 801 Drain Fund	0	0	0	0	1,614	0	1,120	0	0	2,734
135 804 Drain Maint	0	0	0	0	0	0	12	0	0	13
136 841 FEMA House Elevation	0	0	0	0	2	0	7	0	0	9
137 843 Gun Lake Weed Assess	0	0	0	0	0	0	58	0	0	58
138 851 Drain Debt	0	0	0	0	0	0	12	0	0	12
140 Other	0	0	0	0	326	0	0	0	0	326
999 2nd Allocation Orphans	0	(0)	(0)	0	0	0	0	0	0	0
Total	10,593	6,999	5,753	2,664	32,008	12,614	35,821	6,699	143,572	256,722

COST ALLOCATION PLAN
Barry County, Michigan
Insurance 865
Nature and Extent of Service

2011
09/28/2012

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

- **Property Insurance** - Coverage for both the facilities and the contents is identified within this schedule and then allocated to a separate schedule specifically identifying facilities and allocating the costs to the occupant departments. See Property Insurance Schedule within this plan.
- **General Liability Insurance** - The County is exposed to a wide variety of liability in their everyday operations. The cost to cover the County for this risk is identified and allocated to all departments and programs, including those receiving federal funds, based on the dollar amount of their expenditures.
- **Vehicle Insurance** - Vehicle coverage provides protection for the physical damage to those vehicles owned and operated by the County. The cost for the premium is allocated to those departments with vehicles based on the number of vehicles assigned.
- **Law Enforcement Insurance** - The MMRMA policy separately identifies that portion of the premium related to the specific exposure that relates to the Sheriff and the various services provided by the Sheriff's department. The cost for this coverage is allocated directly to the sheriff's department.

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

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

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

A. DEPARTMENT COSTS

Dept:11 101-865 Insurance

		Amount	General Admin	Property	General Liability	Vehicle	Law Enforcement
Salaries	S	\$0	\$0	\$0	\$0	\$0	\$0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
		0	0	0	0	0	0
SUPPLY & SERVICES COST							
Insurance	P	310,546	42,428	75,301	86,489	39,633	66,696
Misc Deductables	P	0	0	0	0	0	0
DEPARTMENT Cost Total		310,546	42,428	75,301	86,489	39,633	66,696
ADJUSTMENTS							
Total		310,546	42,428	75,301	86,489	39,633	66,696
General Admin Distribution			(42,428)	11,916	13,686	6,272	10,554
Grand Total		\$310,547		\$87,217	\$100,175	\$45,905	\$77,250

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

B. INCOMING COSTS - (Default Spread Expense%)

Dept:11 101-865 Insurance

Department	First Incoming	Second Incoming	Property	General Liability	Vehicle	Law Enforcement
3 County Coordination	\$2,258	\$0	\$634	\$728	\$334	\$562
3 Accounting	11	0	3	4	2	3
3 Risk Management	11,450	0	3,216	3,694	1,693	2,848
Subtotal - 101-175 Administration	13,719	0	3,853	4,425	2,028	3,413
5 Accounting	9	0	3	3	1	2
Subtotal - 101-215 Clerk	9	0	3	3	1	2
7 Accounting & Cash Receipting	36	0	10	12	5	9
Subtotal - 101-253 Treasurer	36	0	10	12	5	9
10 Audit	679	0	191	219	100	169
10 Cost Plan	958	0	269	309	142	238
10 Accounting	4	0	1	1	1	1
Subtotal - 101-299 Miscellaneous	1,641	0	461	529	243	408
11 General Liability	0	2,258	634	728	334	562
Subtotal - 101-865 Insurance	0	2,258	634	728	334	562
3 County Coordination	0	426	120	137	63	106
3 Accounting	0	2	1	1	0	0
3 Risk Management	0	2,137	600	689	316	532
Subtotal - 101-175 Administration	0	2,565	720	827	379	638
5 Accounting	0	2	1	1	0	0
Subtotal - 101-215 Clerk	0	2	1	1	0	0
7 Accounting & Cash Receipting	0	12	3	4	2	3
Subtotal - 101-253 Treasurer	0	12	3	4	2	3
10 Audit	0	9	3	3	1	2
10 Cost Plan	0	52	15	17	8	13
10 Accounting	0	0	0	0	0	0
Subtotal - 101-299 Miscellaneous	0	61	17	20	9	15
Total Incoming	15,405	4,898	5,702	6,549	3,001	5,050
			%28.08	%32.26	%14.78	%24.88
C. TOTAL ALLOCATED		\$330,850	\$92,919	\$106,725	\$48,906	\$82,301

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

Property Allocations

Dept:11 101-865 Insurance

	Direct to Property Schedule	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 101-865-1 Property Insurance	100	100.00%	\$91,543	\$0	\$91,543	\$1,376	\$92,919
Subtotal	100	100.00%	91,543	0	91,543	1,376	92,919
Direct Bills					0		0
TOTAL					91,543		92,919

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

General Liability Allocations

Dept:11 101-865 Insurance

	Dollar Value of Expenditures	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	235,334	1.13%	\$1,185	\$0	\$1,185	\$0	\$1,185
4 101-211 Legal Counsel	62,033	0.30%	312	0	312	0	312
5 101-215 Clerk	435,600	2.09%	2,194	0	2,194	0	2,194
6 101-243 Land Information Services	211,819	1.01%	1,067	0	1,067	0	1,067
7 101-253 Treasurer	233,055	1.12%	1,174	0	1,174	0	1,174
8 101-265 Buildings & Grounds	457,715	2.19%	2,305	0	2,305	0	2,305
9 101-266 Health Dept Building	110,011	0.53%	554	0	554	0	554
11 101-865 Insurance	448,356	2.15%	2,258	0	2,258	0	2,258
13 637 Data Processing	151,705	0.73%	764	0	764	13	777
14 101-101 Bd of Commissioners	187,468	0.90%	944	0	944	16	960
16 101-140 Trial Court	1,394,764	6.68%	7,025	0	7,025	118	7,143
17 101-147 Jury Board	6,333	0.03%	32	0	32	1	32
18 101-148 Family Division	789,048	3.78%	3,974	0	3,974	67	4,041
19 101-151 Adult Probation	10,246	0.05%	52	0	52	1	52
20 101-191 Elections	18,710	0.09%	94	0	94	2	96
21 101-225 Equalization	130,135	0.62%	655	0	655	11	666
22 101-229 Prosecutor	751,288	3.60%	3,784	0	3,784	64	3,848
24 101-230 Extraditions	3,317	0.02%	17	0	17	0	17
25 101-236 Register of Deeds	241,193	1.16%	1,215	0	1,215	20	1,235
27 101-257 Co-Op Extension	114,509	0.55%	577	0	577	10	586
28 101-275 Drain Commissioner	152,661	0.73%	769	0	769	13	782
30 101-301 Sheriff's Dept	2,488,984	11.92%	12,536	0	12,536	211	12,747
31 101-315 Seat Belt Enf	10,426	0.05%	53	0	53	1	53
32 101-331 Marine Law	123,902	0.59%	624	0	624	10	635
33 101-333 Road Patrol	93,525	0.45%	471	0	471	8	479
34 101-351 Jail	1,796,404	8.61%	9,048	0	9,048	152	9,200
35 101-400 Planning	201,941	0.97%	1,017	0	1,017	17	1,034
36 101-426 Emergency Management	112,527	0.54%	567	0	567	10	576
37 101-430 Animal Control	227,510	1.09%	1,146	0	1,146	19	1,165
39 101-601 Health	433,721	2.08%	2,185	0	2,185	37	2,221
41 101-648 Medical Examiners	91,455	0.44%	461	0	461	8	468
42 101-681 Veterans Burial	28,800	0.14%	145	0	145	2	147
43 101-682 Veterans Counselor	46,464	0.22%	234	0	234	4	238
44 101-689 Soldiers & Sailors	36,291	0.17%	183	0	183	3	186
45 101-900 Capital Outlay	89,135	0.43%	449	0	449	8	456
49 208 Charlton Park Fund	610,046	2.92%	3,073	0	3,073	52	3,124
50 215 Friend of the Court	859,399	4.12%	4,329	0	4,329	73	4,401
52 228 Solid Waste	39,510	0.19%	199	0	199	3	202
53 230 Bldg Strong Families	27,837	0.13%	140	0	140	2	143
54 231 C Snip Donation	2,130	0.01%	11	0	11	0	11
55 232 Animal Shelter Donations	10,579	0.05%	53	0	53	1	54
56 233 Barry Comm Resource Net	812	0.00%	4	0	4	0	4
57 234 Bldg Strong Families UW	7,290	0.03%	37	0	37	1	37

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
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General Liability Allocations

Dept:11 101-865 Insurance

	Dollar Value of Expenditures	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
59 236 Remonumentation Fund	65,071	0.31%	\$328	\$0	\$328	\$6	\$333
67 256 ROD Automation	37,437	0.18%	189	0	189	3	192
69 259 Local Corr Officer	4,905	0.02%	25	0	25	0	25
70 260 Victims Services	2,679	0.01%	13	0	13	0	14
71 263 School Liason	118,832	0.57%	599	0	599	10	609
73 266 Special Investigation	3,694	0.02%	19	0	19	0	19
74 267 Crime Victim Right	50,340	0.24%	254	0	254	4	258
75 269 Law Library	17,823	0.09%	90	0	90	2	91
77 276 CDBG	64,020	0.31%	322	0	322	5	328
78 277 Middleville Police Serv	243,736	1.17%	1,228	0	1,228	21	1,248
79 279 MSHDA Home Program	20,686	0.10%	104	0	104	2	106
81 283 Comm Corrections	79,949	0.38%	403	0	403	7	409
83 285 Adult Drug Court	160,149	0.77%	807	0	807	14	820
84 286 Juvenile Drug Court	119,812	0.57%	603	0	603	10	614
85 287 Mich Justice Training	6,639	0.03%	33	0	33	1	34
86 290 Social Welfare	9,716	0.05%	49	0	49	1	50
89 292 Child Care Fund	640,978	3.07%	3,228	0	3,228	54	3,283
90 294 Vets Trust	5,555	0.03%	28	0	28	0	28
92 297 Diverted Felons	181,546	0.87%	914	0	914	15	930
121 660 Telephone	46,679	0.22%	235	0	235	4	239
122 661 Vehicle Fund	121,969	0.58%	614	0	614	10	625
123 676 Worker's Comp Fund	57,939	0.28%	292	0	292	5	297
124 677 Health Ins. Fund	1,815,553	8.70%	9,145	0	9,145	154	9,298
125 678 Disability Fund	79,817	0.38%	402	0	402	7	409
126 680 Fringe Benefit Fund	58,176	0.28%	293	0	293	5	298
127 681 Life Ins. Fund	19,191	0.09%	97	0	97	2	98
128 682 Retirement Fund	1,992,202	9.54%	10,034	0	10,034	168	10,203
129 683 Dental/Optical	61,810	0.30%	311	0	311	5	317
130 684 Unemployment	39,222	0.19%	198	0	198	3	201
134 801 Drain Fund	1,051,729	5.04%	5,297	0	5,297	89	5,386
135 804 Drain Maint	94	0.00%	0	0	0	0	0
136 841 FEMA House Elevation	1,213	0.01%	6	0	6	0	6
140 Other	212,263	1.02%	1,069	0	1,069	18	1,087
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	20,875,412	100.00%	105,145	0	105,145	1,580	106,725
Direct Bills					0		0
TOTAL					105,145		106,725

Barry County, Michigan
OMB A-87 Cost Allocation Plan

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Vehicle Allocations

Dept:11 101-865 Insurance

	Number of Vehicles	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	2	2.60%	\$1,251	\$0	\$1,251	\$0	\$1,251
18 101-148 Family Division	1	1.30%	626	0	626	10	635
21 101-225 Equalization	1	1.30%	626	0	626	10	635
27 101-257 Co-Op Extension	1	1.30%	626	0	626	10	635
28 101-275 Drain Commissioner	1	1.30%	626	0	626	10	635
33 101-333 Road Patrol	32	41.56%	20,024	0	20,024	309	20,333
36 101-426 Emergency Management	2	2.60%	1,251	0	1,251	19	1,271
37 101-430 Animal Control	5	6.49%	3,129	0	3,129	48	3,177
49 208 Charlton Park Fund	2	2.60%	1,251	0	1,251	19	1,271
50 215 Friend of the Court	4	5.19%	2,503	0	2,503	39	2,542
76 275 Comm on Aging	5	6.49%	3,129	0	3,129	48	3,177
87 292 CC Wrap Around	1	1.30%	626	0	626	10	635
88 292 CC Juv Justice	1	1.30%	626	0	626	10	635
89 292 Child Care Fund	2	2.60%	1,251	0	1,251	19	1,271
102 368 Thornapple Manor	1	1.30%	626	0	626	10	635
119 588 Transit Fund	16	20.78%	10,012	0	10,012	154	10,166
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	77	100.00%	48,182	0	48,182	724	48,906
Direct Bills					0		0
TOTAL					48,182		48,906

Barry County, Michigan
OMB A-87 Cost Allocation Plan

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9/28/2012

Law Enforcement Allocations

Dept:11 101-865 Insurance

	Direct to Sheriff	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30 101-301 Sheriff's Dept	100	100.00%	\$81,082	\$0	\$81,082	\$1,218	\$82,301
Subtotal	100	100.00%	81,082	0	81,082	1,218	82,301
Direct Bills					0		0
TOTAL					81,082		82,301

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

ALLOCATION SUMMARY

Dept:11 101-865 Insurance

Department	Property	General Liability	Vehicle	Law Enforcement	Total
0 DIRECT BILLED	0	\$0	\$0	\$0	\$0
3 101-175 Administration	0	1,185	0	0	1,185
4 101-211 Legal Counsel	0	312	0	0	312
5 101-215 Clerk	0	2,194	0	0	2,194
6 101-243 Land Information Services	0	1,067	0	0	1,067
7 101-253 Treasurer	0	1,174	0	0	1,174
8 101-265 Buildings & Grounds	0	2,305	1,251	0	3,557
9 101-266 Health Dept Building	0	554	0	0	554
11 101-865 Insurance	0	2,258	0	0	2,258
12 101-865-1 Property Insurance	92,919	0	0	0	92,919
13 637 Data Processing	0	777	0	0	777
14 101-101 Bd of Commissioners	0	960	0	0	960
16 101-140 Trial Court	0	7,143	0	0	7,143
17 101-147 Jury Board	0	32	0	0	32
18 101-148 Family Division	0	4,041	635	0	4,676
19 101-151 Adult Probation	0	52	0	0	52
20 101-191 Elections	0	96	0	0	96
21 101-225 Equalization	0	666	635	0	1,302
22 101-229 Prosecutor	0	3,848	0	0	3,848
24 101-230 Extraditions	0	17	0	0	17
25 101-236 Register of Deeds	0	1,235	0	0	1,235
27 101-257 Co-Op Extension	0	586	635	0	1,222
28 101-275 Drain Commissioner	0	782	635	0	1,417
30 101-301 Sheriff's Dept	0	12,747	0	82,301	95,048
31 101-315 Seat Belt Enf	0	53	0	0	53
32 101-331 Marine Law	0	635	0	0	635
33 101-333 Road Patrol	0	479	20,333	0	20,811
34 101-351 Jail	0	9,200	0	0	9,200
35 101-400 Planning	0	1,034	0	0	1,034
36 101-426 Emergency Management	0	576	1,271	0	1,847
37 101-430 Animal Control	0	1,165	3,177	0	4,342
39 101-601 Health	0	2,221	0	0	2,221
41 101-648 Medical Examiners	0	468	0	0	468
42 101-681 Veterans Burial	0	147	0	0	147
43 101-682 Veterans Counselor	0	238	0	0	238
44 101-689 Soldiers & Sailors	0	186	0	0	186
45 101-900 Capital Outlay	0	456	0	0	456
49 208 Charlton Park Fund	0	3,124	1,271	0	4,395
50 215 Friend of the Court	0	4,401	2,542	0	6,943
52 228 Solid Waste	0	202	0	0	202
53 230 Bldg Strong Families	0	143	0	0	143

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

ALLOCATION SUMMARY

Dept:11 101-865 Insurance

Department	Property	General Liability	Vehicle	Law Enforcement	Total
54 231 C Snip Donation	0	\$11	\$0	\$0	\$11
55 232 Animal Shelter Donations	0	54	0	0	54
56 233 Barry Comm Resource Net	0	4	0	0	4
57 234 Bldg Strong Families UW	0	37	0	0	37
59 236 Remonumentation Fund	0	333	0	0	333
67 256 ROD Automation	0	192	0	0	192
69 259 Local Corr Officer	0	25	0	0	25
70 260 Victims Services	0	14	0	0	14
71 263 School Liason	0	609	0	0	609
73 266 Special Investigation	0	19	0	0	19
74 267 Crime Victim Right	0	258	0	0	258
75 269 Law Library	0	91	0	0	91
76 275 Comm on Aging	0	0	3,177	0	3,177
77 276 CDBG	0	328	0	0	328
78 277 Middleville Police Serv	0	1,248	0	0	1,248
79 279 MSHDA Home Program	0	106	0	0	106
81 283 Comm Corrections	0	409	0	0	409
83 285 Adult Drug Court	0	820	0	0	820
84 286 Juvenile Drug Court	0	614	0	0	614
85 287 Mich Justice Training	0	34	0	0	34
86 290 Social Welfare	0	50	0	0	50
87 292 CC Wrap Around	0	0	635	0	635
88 292 CC Juv Justice	0	0	635	0	635
89 292 Child Care Fund	0	3,283	1,271	0	4,553
90 294 Vets Trust	0	28	0	0	28
92 297 Diverted Felons	0	930	0	0	930
102 368 Thornapple Manor	0	0	635	0	635
119 588 Transit Fund	0	0	10,166	0	10,166
121 660 Telephone	0	239	0	0	239
122 661 Vehicle Fund	0	625	0	0	625
123 676 Worker's Comp Fund	0	297	0	0	297
124 677 Health Ins. Fund	0	9,298	0	0	9,298
125 678 Disability Fund	0	409	0	0	409
126 680 Fringe Benefit Fund	0	298	0	0	298
127 681 Life Ins. Fund	0	98	0	0	98
128 682 Retirement Fund	0	10,203	0	0	10,203
129 683 Dental/Optical	0	317	0	0	317
130 684 Unemployment	0	201	0	0	201
134 801 Drain Fund	0	5,386	0	0	5,386
135 804 Drain Maint	0	0	0	0	0
136 841 FEMA House Elevation	0	6	0	0	6

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

ALLOCATION SUMMARY

Dept:11 101-865 Insurance

Department	Property	General Liability	Vehicle	Law Enforcement	Total
140 Other	0	\$1,087	\$0	\$0	\$1,087
999 2nd Allocation Orphans	0	(0)	0	0	0
Total	92,919	106,725	48,906	82,301	330,850

**COST ALLOCATION PLAN
Barry County, Michigan
Property Insurance 865-1
Nature and Extent of Service**

**2011
09/28/2012**

This schedule details that portion of the Property Insurance premium identified in the General Insurance (865) Schedule 4.2. This schedule identifies the following facilities and allocates the proportionate share of the premium to the occupants of the facilities either on the assigned square footage or directly to the single occupants. The facilities include:

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

The balance of the property insurance costs is allocated to the individual departments with facilities housing only single departments or programs.

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

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

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

A. DEPARTMENT COSTS

Dept:12 101-865-1 Property Insurance

		Amount	General Admin	Courthouse	Annex	Courts & Law	Health	County Jail	Other Buildings
Salaries	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	\$	0	0	0	0	0	0	0	0
DEPARTMENT Cost Total		0	0	0	0	0	0	0	0
ADJUSTMENTS									
Total		0	0	0	0	0	0	0	0
General Admin Distribution			0	0	0	0	0	0	0
Grand Total		\$0		\$0	\$0	\$0	\$0	\$0	\$0

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

B. INCOMING COSTS - (Default Spread Custom%)

Dept:12 101-865-1 Property Insurance

Department	First Incoming	Second Incoming	Courthouse	Annex	Courts & Law	Health	County Jail	Other Buildings
10 Cost Plan	\$958	\$0	\$67	\$14	\$136	\$55	\$59	\$626
Subtotal - 101-299 Miscellaneous	958	0	67	14	136	55	59	626
11 Property	91,543	0	6,399	1,364	13,017	5,273	5,676	59,814
Subtotal - 101-865 Insurance	91,543	0	6,399	1,364	13,017	5,273	5,676	59,814
10 Cost Plan	0	52	4	1	7	3	3	34
Subtotal - 101-299 Miscellaneous	0	52	4	1	7	3	3	34
11 Property	0	1,376	96	21	196	79	85	899
Subtotal - 101-865 Insurance	0	1,376	96	21	196	79	85	899
Total Incoming	92,501	1,428	6,566	1,400	13,357	5,410	5,824	61,373
			%6.99	%1.49	%14.22	%5.76	%6.20	%65.34
C. TOTAL ALLOCATED		\$93,929	\$6,566	\$1,400	\$13,357	\$5,410	\$5,824	\$61,373

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

Courthouse Allocations

Dept:12 101-865-1 Property Insurance

	Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	704	5.95%	\$385	\$0	\$385	\$0	\$385
5 101-215 Clerk	1,471	12.43%	804	0	804	0	804
6 101-243 Land Information Services	750	6.34%	410	0	410	0	410
7 101-253 Treasurer	744	6.29%	406	0	406	0	406
8 101-265 Buildings & Grounds	200	1.69%	109	0	109	0	109
14 101-101 Bd of Commissioners	810	6.84%	443	0	443	10	453
16 101-140 Trial Court	4,115	34.77%	2,248	0	2,248	52	2,300
21 101-225 Equalization	638	5.39%	349	0	349	8	357
25 101-236 Register of Deeds	760	6.42%	415	0	415	10	425
28 101-275 Drain Commissioner	546	4.61%	298	0	298	7	305
35 101-400 Planning	596	5.04%	326	0	326	7	333
36 101-426 Emergency Management	144	1.22%	79	0	79	2	80
75 269 Law Library	357	3.02%	195	0	195	4	200
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	11,835	100.00%	6,466	0	6,466	100	6,566
Direct Bills					0		0
TOTAL					6,466		6,566

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

Annex Allocations

Dept:12 101-865-1 Property Insurance

	Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-253 Treasurer	105	3.69%	\$51	\$0	\$51	\$0	\$51
8 101-265 Buildings & Grounds	133	4.67%	64	0	64	0	64
43 101-682 Veterans Counselor	187	6.57%	90	0	90	2	92
81 283 Comm Corrections	219	7.69%	106	0	106	2	108
83 285 Adult Drug Court	284	9.97%	137	0	137	2	140
140 Other	1,920	67.42%	929	0	929	16	945
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	2,848	100.00%	1,378	0	1,378	21	1,400
Direct Bills					0		0
TOTAL					1,378		1,400

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

Courts & Law Allocations

Dept:12 101-865-1 Property Insurance

	Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	864	3.89%	\$512	\$0	\$512	\$0	\$512
14 101-101 Bd of Commissioners	5,388	24.29%	3,195	0	3,195	51	3,246
16 101-140 Trial Court	5,698	25.69%	3,379	0	3,379	54	3,433
17 101-147 Jury Board	2,848	12.84%	1,689	0	1,689	27	1,716
22 101-229 Prosecutor	2,220	10.01%	1,316	0	1,316	21	1,337
27 101-257 Co-Op Extension	2,364	10.66%	1,402	0	1,402	23	1,424
43 101-682 Veterans Counselor	70	0.32%	42	0	42	1	42
75 269 Law Library	240	1.08%	142	0	142	2	145
81 283 Comm Corrections	230	1.04%	136	0	136	2	139
83 285 Adult Drug Court	298	1.34%	177	0	177	3	180
87 292 CC Wrap Around	120	0.54%	71	0	71	1	72
88 292 CC Juv Justice	336	1.51%	199	0	199	3	202
89 292 Child Care Fund	670	3.02%	397	0	397	6	404
140 Other	838	3.78%	497	0	497	8	505
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	22,184	100.00%	13,154	0	13,154	203	13,357
Direct Bills					0		0
TOTAL					13,154		13,357

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

Health Allocations

Dept:12 101-865-1 Property Insurance

	Direct to Health	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39 101-601 Health	100	100.00%	\$5,328	\$0	\$5,328	\$82	\$5,410
Subtotal	100	100.00%	5,328	0	5,328	82	5,410
Direct Bills					0		0
TOTAL					5,328		5,410

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

County Jail Allocations

Dept:12 101-865-1 Property Insurance

	Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30 101-301 Sheriff's Dept	2,166	17.57%	\$1,008	\$0	\$1,008	\$16	\$1,023
34 101-351 Jail	10,161	82.43%	4,727	0	4,727	73	4,800
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	12,327	100.00%	5,735	0	5,735	89	5,824
Direct Bills					0		0
TOTAL					5,735		5,824

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

Other Buildings Allocations

Dept:12 101-865-1 Property Insurance

	Dollar Value of Covered Buildings	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	111,830	0.32%	\$193	\$0	\$193	\$0	\$193
37 101-430 Animal Control	475,013	1.35%	818	0	818	13	831
48 205 Central Dispatch	2,053,977	5.85%	3,537	0	3,537	55	3,592
49 208 Charlton Park Fund	5,015,840	14.29%	8,638	0	8,638	134	8,772
50 215 Friend of the Court	1,390,012	3.96%	2,394	0	2,394	37	2,431
76 275 Comm on Aging	1,996,248	5.69%	3,438	0	3,438	53	3,491
102 368 Thornapple Manor	21,669,489	61.75%	37,320	0	37,320	578	37,898
119 588 Transit Fund	982,657	2.80%	1,692	0	1,692	26	1,719
139 Mental Health	855,908	2.44%	1,474	0	1,474	23	1,497
140 Other	543,388	1.55%	936	0	936	14	950
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	35,094,362	100.00%	60,440	0	60,440	933	61,373
Direct Bills					0		0
TOTAL					60,440		61,373

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

ALLOCATION SUMMARY

Dept:12 101-865-1 Property Insurance

Department	Courthouse	Annex	Courts & Law	Health	County Jail	Other Buildings	Total
0 DIRECT BILLED	0	\$0	\$0	\$0	\$0	\$0	\$0
3 101-175 Administration	385	0	0	0	0	0	385
5 101-215 Clerk	804	0	0	0	0	0	804
6 101-243 Land Information Services	410	0	0	0	0	0	410
7 101-253 Treasurer	406	51	0	0	0	0	457
8 101-265 Buildings & Grounds	109	64	512	0	0	193	879
14 101-101 Bd of Commissioners	453	0	3,246	0	0	0	3,699
16 101-140 Trial Court	2,300	0	3,433	0	0	0	5,733
17 101-147 Jury Board	0	0	1,716	0	0	0	1,716
21 101-225 Equalization	357	0	0	0	0	0	357
22 101-229 Prosecutor	0	0	1,337	0	0	0	1,337
25 101-236 Register of Deeds	425	0	0	0	0	0	425
27 101-257 Co-Op Extension	0	0	1,424	0	0	0	1,424
28 101-275 Drain Commissioner	305	0	0	0	0	0	305
30 101-301 Sheriff's Dept	0	0	0	0	1,023	0	1,023
34 101-351 Jail	0	0	0	0	4,800	0	4,800
35 101-400 Planning	333	0	0	0	0	0	333
36 101-426 Emergency Management	80	0	0	0	0	0	80
37 101-430 Animal Control	0	0	0	0	0	831	831
39 101-601 Health	0	0	0	5,410	0	0	5,410
43 101-682 Veterans Counselor	0	92	42	0	0	0	134
48 205 Central Dispatch	0	0	0	0	0	3,592	3,592
49 208 Charlton Park Fund	0	0	0	0	0	8,772	8,772
50 215 Friend of the Court	0	0	0	0	0	2,431	2,431
75 269 Law Library	200	0	145	0	0	0	344
76 275 Comm on Aging	0	0	0	0	0	3,491	3,491
81 283 Comm Corrections	0	108	139	0	0	0	246
83 285 Adult Drug Court	0	140	180	0	0	0	319
87 292 CC Wrap Around	0	0	72	0	0	0	72
88 292 CC Juv Justice	0	0	202	0	0	0	202
89 292 Child Care Fund	0	0	404	0	0	0	404
102 368 Thornapple Manor	0	0	0	0	0	37,898	37,898
119 588 Transit Fund	0	0	0	0	0	1,719	1,719
139 Mental Health	0	0	0	0	0	1,497	1,497
140 Other	0	945	505	0	0	950	2,400
999 2nd Allocation Orphans	(0)	0	(0)	0	(0)	(0)	(0)
Total	6,566	1,400	13,357	5,410	5,824	61,373	93,929

COST ALLOCATION PLAN
Barry County, Michigan
Data Processing 637
Nature and Extent of Service

2011
09/28/2012

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

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

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

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

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

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

A. DEPARTMENT COSTS

Dept:13 637 Data Processing

		Amount	General Admin	Computer Services	Specific Service
Salaries	S	\$0	\$0	\$0	\$0
Salary % Split			.00%	.00%	.00%
Benefits	S	0	0	0	0
		0	0	0	0
SUPPLY & SERVICES COST					
Depreciation	P	56,316	0	56,316	0
Office Supplies	P	1,339	195	845	299
Software Support Contracts	P	41,256	0	37,256	4,000
Dues & Subscriptions	P	4,818	7	4,491	320
Contract Service	P	895	0	323	572
Computer Consultant	P	8,216	550	7,061	605
Telephone & Fax	P	986	43	0	943
Travel	P	912	912	0	0
Equipment Repair & Maint	P	267	0	119	148
Employee Training	P	4,554	4,554	0	0
Misc Exp	P	(940)	(940)	0	0
Office Equipment	P	318	0	318	0
Hardware Replacement	P	18,683	0	(9,202)	27,885
Computer Implementation	P	4,014	0	(20,257)	24,271
Computer Capital	P	10,072	573	2,109	7,390
Capital Expenditure Credit	P	(21,501)	0	0	(21,501)
DEPARTMENT Cost Total		130,205	5,894	79,379	44,932
ADJUSTMENTS					
Total		130,205	5,894	79,379	44,932
General Admin Distribution			(5,894)	3,764	2,130
Grand Total		\$130,205		\$83,143	\$47,062

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

B. INCOMING COSTS - (Default Spread Expense%)

Dept:13 637 Data Processing

Department	First Incoming	Second Incoming	Computer Services	Specific Service
2 DP Equip/Software	\$26,675	\$0	\$17,033	\$9,642
Subtotal - Equipment Use Charge	26,675	0	17,033	9,642
3 County Coordination	764	0	488	276
3 Accounting	829	0	529	300
3 Computer Operations	8,847	0	5,649	3,198
Subtotal - 101-175 Administration	10,440	0	6,666	3,774
5 Accounting	630	0	402	228
Subtotal - 101-215 Clerk	630	0	402	228
7 Cash Receipts	15	0	10	5
Subtotal - 101-253 Treasurer	15	0	10	5
10 Audit	230	0	147	83
10 Cost Plan	958	0	612	346
10 Accounting	269	0	172	97
Subtotal - 101-299 Miscellaneous	1,457	0	930	527
11 General Liability	764	0	488	276
Subtotal - 101-865 Insurance	764	0	488	276
2 DP Equip/Software	0	230	147	83
Subtotal - Equipment Use Charge	0	230	147	83
3 County Coordination	0	144	92	52
3 Accounting	0	157	100	57
3 Computer Operations	0	1,651	1,054	597
Subtotal - 101-175 Administration	0	1,952	1,246	706
5 Accounting	0	114	73	41
Subtotal - 101-215 Clerk	0	114	73	41
7 Cash Receipts	0	4	3	1
Subtotal - 101-253 Treasurer	0	4	3	1
10 Audit	0	3	2	1

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

B. INCOMING COSTS - (Default Spread Expense%)

Dept:13 637 Data Processing

Department	First Incoming	Second Incoming	Computer Services	Specific Service
10 Cost Plan	\$0	\$52	\$33	\$19
10 Accounting	0	4	3	1
Subtotal - 101-299 Miscellaneous	0	59	38	21
11 General Liability	0	13	8	5
Subtotal - 101-865 Insurance	0	13	8	5
Total Incoming	39,981	2,372	27,045	15,308
			%63.86	%36.14
C. TOTAL ALLOCATED		\$172,558	\$110,187	\$62,371

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

Computer Services Allocations

Dept:13 637 Data Processing

	# of PCs on Network	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2	1.74%	\$1,890	\$0	\$1,890	\$0	\$1,890
5 101-215 Clerk	9	7.83%	8,505	0	8,505	0	8,505
6 101-243 Land Information Services	2	1.74%	1,890	0	1,890	0	1,890
7 101-253 Treasurer	5	4.35%	4,725	0	4,725	0	4,725
8 101-265 Buildings & Grounds	1	0.87%	945	0	945	0	945
14 101-101 Bd of Commissioners	9	7.83%	8,505	0	8,505	142	8,647
21 101-225 Equalization	4	3.48%	3,780	0	3,780	63	3,843
23 101-229-1 Prosecutor DP	13	11.30%	12,285	0	12,285	205	12,490
25 101-236 Register of Deeds	10	8.70%	9,450	0	9,450	158	9,608
27 101-257 Co-Op Extension	8	6.96%	7,560	0	7,560	126	7,686
28 101-275 Drain Commissioner	2	1.74%	1,890	0	1,890	32	1,922
30 101-301 Sheriff's Dept	15	13.04%	14,175	0	14,175	237	14,411
34 101-351 Jail	12	10.43%	11,340	0	11,340	189	11,529
35 101-400 Planning	4	3.48%	3,780	0	3,780	63	3,843
37 101-430 Animal Control	4	3.48%	3,780	0	3,780	63	3,843
51 Friend of the Court - DP	15	13.04%	14,175	0	14,175	237	14,411
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	115	100.00%	108,673	0	108,673	1,515	110,187
Direct Bills					0		0
TOTAL					108,673		110,187

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

Specific Service Allocations

Dept:13 637 Data Processing

	Dollar Value of Services	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	5,767	12.83%	\$7,895	\$0	\$7,895	\$0	\$7,895
5 101-215 Clerk	202	0.45%	277	0	277	0	277
7 101-253 Treasurer	26,390	58.73%	36,128	0	36,128	0	36,128
8 101-265 Buildings & Grounds	1,092	2.43%	1,495	0	1,495	0	1,495
10 101-299 Miscellaneous	430	0.96%	589	0	589	0	589
14 101-101 Bd of Commissioners	1,126	2.51%	1,541	0	1,541	87	1,629
15 101-131 Circuit Court	299	0.67%	409	0	409	23	433
21 101-225 Equalization	704	1.57%	964	0	964	55	1,018
23 101-229-1 Prosecutor DP	163	0.36%	223	0	223	13	236
27 101-257 Co-Op Extension	4,063	9.04%	5,562	0	5,562	315	5,877
28 101-275 Drain Commissioner	1,992	4.43%	2,727	0	2,727	155	2,882
30 101-301 Sheriff's Dept	2,029	4.52%	2,778	0	2,778	157	2,935
51 Friend of the Court - DP	200	0.45%	274	0	274	16	289
76 275 Comm on Aging	108	0.24%	148	0	148	8	156
139 Mental Health	368	0.82%	504	0	504	29	532
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	44,933	100.00%	61,513	0	61,513	857	62,371
Direct Bills					0		0
TOTAL					61,513		62,371

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2011
9/28/2012

ALLOCATION SUMMARY

Dept:13 637 Data Processing

Department	Computer Services	Specific Service	Total
0 DIRECT BILLED	0	\$0	\$0
3 101-175 Administration	1,890	7,895	9,785
5 101-215 Clerk	8,505	277	8,781
6 101-243 Land Information Services	1,890	0	1,890
7 101-253 Treasurer	4,725	36,128	40,853
8 101-265 Buildings & Grounds	945	1,495	2,440
10 101-299 Miscellaneous	0	589	589
14 101-101 Bd of Commissioners	8,647	1,629	10,276
15 101-131 Circuit Court	0	433	433
21 101-225 Equalization	3,843	1,018	4,861
23 101-229-1 Prosecutor DP	12,490	236	12,726
25 101-236 Register of Deeds	9,608	0	9,608
27 101-257 Co-Op Extension	7,686	5,877	13,563
28 101-275 Drain Commissioner	1,922	2,882	4,803
30 101-301 Sheriff's Dept	14,411	2,935	17,346
34 101-351 Jail	11,529	0	11,529
35 101-400 Planning	3,843	0	3,843
37 101-430 Animal Control	3,843	0	3,843
51 Friend of the Court - DP	14,411	289	14,701
76 275 Comm on Aging	0	156	156
139 Mental Health	0	532	532
999 2nd Allocation Orphans	(0)	0	(0)
Total	110,187	62,371	172,558

Section 5 Internal Service Fund Reconciliation



BARRY COUNTY, MICHIGAN
INTERNAL SERVICE FUNDS - A-87 RECONCILIATION
YEAR ENDING DECEMBER 31, 2011



BARRY COUNTY, MICHIGAN
INTERNAL SERVICE FUNDS
Year Ending December 31, 2011

	Data Processing	Telephone	Vehicle	Workers' Compensation	Health Insurance	Disability	Fringe Benefits	Life Insurance	Retirement	Dental and Optical	Unemployment	Total
Operating revenue												
Charges for Service	\$ -	\$ 53,086	\$ -	\$ 130,547	\$ 1,965,870	\$ 83,045	\$ 137,183	\$ 17,902	\$ 1,442,031	\$ 60,400	\$ 25,323	\$ 3,915,387
Other Revenue	-	-	-	6,440	-	-	-	-	-	-	-	6,440
Total Operating Revenue	-	53,086	-	136,987	1,965,870	83,045	137,183	17,902	1,442,031	60,400	25,323	3,921,827
Operating expenses												
Operations	94,153	46,679	-	57,939	1,815,553	79,817	58,176	19,191	1,992,202	61,810	39,222	4,264,742
Depreciation	56,316	-	121,969	-	-	-	-	-	-	-	-	178,285
Other expenses	1,236	-	-	-	-	-	-	-	-	-	-	1,236
Total operating expenses	151,705	46,679	121,969	57,939	1,815,553	79,817	58,176	19,191	1,992,202	61,810	39,222	4,444,263
Operating income (loss)	(151,705)	6,407	(121,969)	79,048	150,317	3,228	79,007	(1,289)	(550,171)	(1,410)	(13,899)	(522,436)
Non-operating revenue												
Interest revenue	-	-	-	-	-	-	25,172	-	-	-	-	25,172
Income (loss) before transfers	(151,705)	6,407	(121,969)	79,048	150,317	3,228	104,179	(1,289)	(550,171)	(1,410)	(13,899)	(497,264)
Transfers												
Transfers in	317,667	-	253,904	-	-	-	-	-	-	-	-	571,571
Transfers out	-	(63,762)	-	-	-	-	-	-	-	-	-	(63,762)
Total Transfers	317,667	(63,762)	253,904	-	-	-	-	-	-	-	-	507,809
Change in net assets	165,962	(57,355)	131,935	79,048	150,317	3,228	104,179	(1,289)	(550,171)	(1,410)	(13,899)	10,545
Net assets, beginning of year	919,886	106,867	854,106	151,623	467,212	76,496	636,224	6,876	605,469	106,985	27,979	3,959,723
Net assets, end of year	\$ 1,085,848	\$ 49,512	\$ 986,041	\$ 230,671	\$ 617,529	\$ 79,724	\$ 740,403	\$ 5,587	\$ 55,298	\$ 105,575	\$ 14,080	\$ 3,970,268
A-87 R.E. Adjustments	(919,886)	(177,302)	(1,566,709)	(288,555)	(1,361,638)	(174,692)	(1,163,994)	(3,242)	(662,962)	(35,799)	(22,571)	(6,377,350)
Current Year Adjustment	(165,962)	57,355	(131,935)	(79,048)	(150,317)	(3,228)	(104,179)	1,289	550,171	1,410	13,899	(10,545)
Total Adjustments	(1,085,848)	(119,947)	(1,698,644)	(367,603)	(1,511,955)	(177,920)	(1,268,173)	(1,953)	(112,791)	(34,389)	(8,672)	(6,387,895)
A-87 Adjusted R.E.	-	(70,435)	(712,603)	(136,932)	(894,426)	(98,196)	(527,770)	3,634	(57,493)	71,186	5,408	(2,417,627)
Sixty days operating expenses	15,898	7,780	-	9,657	302,592	13,303	9,696	3,199	332,034	10,302	6,537	710,996
Excess reserves	15,898	(78,215)	N/A	(146,589)	(1,197,018)	(111,499)	(537,466)	436	(389,527)	60,884	(1,129)	(3,128,623)
Excess months of WCR	N/A	(10.05)		(15.18)	(3.96)	(8.38)	(55.43)	0.14	(1.17)	5.91	(0.17)	(4.40)

COUNTY OF BARRY, MICHIGAN

Combining Statement of Net Assets Internal Service Funds December 31, 2011

	Data Processing	Telephone	Vehicle
Assets			
Current assets:			
Cash and cash equivalents	\$ 893,360	\$ 49,512	\$ 613,647
Investments	-	-	-
Accounts receivable	-	-	-
Total current assets	893,360	49,512	613,647
Noncurrent assets:			
Capital assets being depreciated, net	211,666	-	373,568
Total assets	1,105,026	49,512	987,215
Liabilities			
Accounts payable	19,178	-	1,174
Accrued liabilities	-	-	-
Total liabilities (all current)	19,178	-	1,174
Net assets			
Invested in capital assets	211,666	-	373,568
Unrestricted	874,182	49,512	612,473
Total net assets	\$ 1,085,848	\$ 49,512	\$ 986,041



Workers Compensation	Health Insurance	Disability	Fringe Benefits	Life Insurance	Retirement
\$ 231,361	\$ 545,477	\$ 82,320	\$ 177,737	\$ 5,587	\$ 187,561
-	-	-	563,166	-	-
-	72,052	-	-	-	-
231,361	617,529	82,320	740,903	5,587	187,561
-	-	-	-	-	-
231,361	617,529	82,320	740,903	5,587	187,561
690	-	-	500	-	132,263
-	-	2,596	-	-	-
690	-	2,596	500	-	132,263
-	-	-	-	-	-
230,671	617,529	79,724	740,403	5,587	55,298
\$ 230,671	\$ 617,529	\$ 79,724	\$ 740,403	\$ 5,587	\$ 55,298

continued...

COUNTY OF BARRY, MICHIGAN

Combining Statement of Net Assets Internal Service Funds December 31, 2011

	Dental and Optical	Unemployment	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 105,575	\$ 53,302	\$ 2,945,439
Investments	-	-	563,166
Accounts receivable	-	-	72,052
Total current assets	105,575	53,302	3,580,657
Noncurrent assets:			
Capital assets being depreciated, net	-	-	585,234
Total assets	105,575	53,302	4,165,891
Liabilities			
Accounts payable	-	39,222	193,027
Accrued liabilities	-	-	2,596
Total liabilities (all current)	-	39,222	195,623
Net assets			
Invested in capital assets	-	-	585,234
Unrestricted	105,575	14,080	3,385,034
Total net assets	\$ 105,575	\$ 14,080	\$ 3,970,268

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COUNTY OF BARRY, MICHIGAN

Combining Statement of Revenue, Expenses and Changes in Fund Net Assets Internal Service Funds For the Year Ended December 31, 2011

	Data Processing	Telephone	Vehicle
Operating revenue			
Charges for services	\$ -	\$ 53,086	\$ -
Other revenue	-	-	-
Total operating revenue	-	53,086	-
Operating expense			
Operations	94,153	46,679	-
Depreciation	56,316	-	121,969
Other expense	1,236	-	-
Total operating expense	151,705	46,679	121,969
Operating income (loss)	(151,705)	6,407	(121,969)
Nonoperating revenue			
Interest revenue	-	-	-
Income (loss) before transfers	(151,705)	6,407	(121,969)
Transfers			
Transfers in	317,667	-	253,904
Transfers out	-	(63,762)	-
Total transfers	317,667	(63,762)	253,904
Change in net assets	165,962	(57,355)	131,935
Net assets, beginning of year	919,886	106,867	854,106
Net assets, end of year	\$ 1,085,848	\$ 49,512	\$ 986,041



Workers Compensation	Health Insurance	Disability	Fringe Benefits	Life Insurance	Retirement
\$ 130,547 6,440	\$ 1,965,870 -	\$ 83,045 -	\$ 137,183 -	\$ 17,902 -	\$ 1,442,031 -
136,987	1,965,870	83,045	137,183	17,902	1,442,031
57,939 - -	1,815,553 - -	79,817 - -	58,176 - -	19,191 - -	1,992,202 - -
57,939	1,815,553	79,817	58,176	19,191	1,992,202
79,048	150,317	3,228	79,007	(1,289)	(550,171)
-	-	-	25,172	-	-
79,048	150,317	3,228	104,179	(1,289)	(550,171)
-	-	-	-	-	-
-	-	-	-	-	-
79,048	150,317	3,228	104,179	(1,289)	(550,171)
151,623	467,212	76,496	636,224	6,876	605,469
\$ 230,671	\$ 617,529	\$ 79,724	\$ 740,403	\$ 5,587	\$ 55,298

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COUNTY OF BARRY, MICHIGAN

Combining Statement of Revenue, Expenses and Changes in Fund Net Assets Internal Service Funds For the Year Ended December 31, 2011

	Dental and Optical	Unemployment	Total
Operating revenue			
Charges for services	\$ 60,400	\$ 25,323	\$ 3,915,387
Other revenue	-	-	6,440
Total operating revenue	60,400	25,323	3,921,827
Operating expense			
Operations	61,810	39,222	4,264,742
Depreciation	-	-	178,285
Other expense	-	-	1,236
Total operating expense	61,810	39,222	4,444,263
Operating income (loss)	(1,410)	(13,899)	(522,436)
Nonoperating revenue			
Interest revenue	-	-	25,172
Income (loss) before transfers	(1,410)	(13,899)	(497,264)
Transfers			
Transfers in	-	-	571,571
Transfers out	-	-	(63,762)
Total transfers	-	-	507,809
Change in net assets	(1,410)	(13,899)	10,545
Net assets, beginning of year	106,985	27,979	3,959,723
Net assets, end of year	\$ 105,575	\$ 14,080	\$ 3,970,268

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COUNTY OF BARRY, MICHIGAN

Combining Statement of Cash Flows Internal Service Funds For the Year Ended December 31, 2011

	Data Processing	Telephone	Vehicle
Cash flows from operating activities			
Cash received from interfund services	\$ -	\$ 53,086	\$ -
Cash payments to suppliers for goods and services	(80,260)	(49,515)	(11,938)
Cash payments to employees for services	-	-	-
Net cash provided by (used in) operating activities	(80,260)	3,571	(11,938)
Cash flows from non-capital financing activities			
Transfers in	317,667	-	253,904
Transfers out	-	(63,762)	-
Net cash provided by (used in) non-capital financial activities	317,667	(63,762)	253,904
Cash flows from capital and related financing activities			
Purchase of capital assets	(145,412)	-	(102,783)
Cash flows from investing activities			
Purchase of investments	-	-	-
Interest income received	-	-	-
Cash flows provided by (used in) investing activities	-	-	-
Net increase (decrease) in cash and cash equivalents	91,995	(60,191)	139,183
Cash and cash equivalents, beginning of year	801,365	109,703	474,464
Cash and cash equivalents, end of year	\$ 893,360	\$ 49,512	\$ 613,647
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities			
Operating income (loss)	\$ (151,705)	\$ 6,407	\$ (121,969)
Adjustments to reconcile operating income (loss) to net cash (used in) provided by operating activities:			
Depreciation expense	56,316	-	121,969
(Increase) decrease in:			
Accounts receivable	-	-	-
Accounts payable	15,129	(2,836)	(11,938)
Accrued liabilities	-	-	-
Net cash provided by (used in) operating activities	\$ (80,260)	\$ 3,571	\$ (11,938)

Workers Compensation	Health Insurance	Disability	Fringe Benefits	Life Insurance	Retirements
\$ 136,987	\$ 2,075,724	\$ 83,045	\$ 137,183	\$ 17,902	\$ 1,442,031
-	(27,500)	-	500	-	132,263
(57,363)	(1,815,553)	(80,209)	(58,176)	(19,191)	(1,992,202)
79,624	232,671	2,836	79,507	(1,289)	(417,908)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	(563,166)	-	-
-	-	-	25,172	-	-
-	-	-	(537,994)	-	-
79,624	232,671	2,836	(458,487)	(1,289)	(417,908)
151,737	312,806	79,484	636,224	6,876	605,469
\$ 231,361	\$ 545,477	\$ 82,320	\$ 177,737	\$ 5,587	\$ 187,561
\$ 79,048	\$ 150,317	\$ 3,228	\$ 79,007	\$ (1,289)	\$ (550,171)
-	-	-	-	-	-
-	109,854	-	-	-	-
576	(27,500)	-	500	-	132,263
-	-	(392)	-	-	-
\$ 79,624	\$ 232,671	\$ 2,836	\$ 79,507	\$ (1,289)	\$ (417,908)

continued...

COUNTY OF BARRY, MICHIGAN

Combining Statement of Cash Flows Internal Service Funds For the Year Ended December 31, 2011

	Dental and Optical	Unemployment	Total
Cash flows from operating activities			
Cash received from interfund services	\$ 60,400	\$ 25,323	\$ 4,031,681
Cash payments to suppliers for goods and services	-	-	(36,450)
Cash payments to employees for services	(61,810)	(23,327)	(4,107,831)
Net cash provided by (used in) operating activities	(1,410)	1,996	(112,600)
Cash flows from non-capital financing activities			
Transfers in	-	-	571,571
Transfers out	-	-	(63,762)
Net cash provided by (used in) non-capital financial activities	-	-	507,809
Cash flows from capital and related financing activities			
Purchase of capital assets	-	-	(248,195)
Cash flows from investing activities			
Purchase of investments	-	-	(563,166)
Interest income received	-	-	25,172
Net cash flows provided by (used in) investing activities	-	-	(537,994)
Net increase (decrease) in cash and cash equivalents	(1,410)	1,996	(390,980)
Cash and cash equivalents, beginning of year	106,985	51,306	3,336,419
Cash and cash equivalents, end of year	\$ 105,575	\$ 53,302	\$ 2,945,439
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities			
Operating income (loss)	\$ (1,410)	\$ (13,899)	\$ (522,436)
Adjustments to reconcile operating income (loss) to net cash (used in) provided by operating activities:			
Depreciation expense	-	-	178,285
(Increase) decrease in:			
Accounts receivable	-	-	109,854
Accounts payable	-	15,895	122,089
Accrued liabilities	-	-	(392)
Net cash provided by (used in) operating activities	\$ (1,410)	\$ 1,996	\$ (112,600)

concluded