



Barry County, Michigan

COST ALLOCATION PLAN

FOR THE PERIOD ENDING December 31, 2012

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Section 1 Introduction

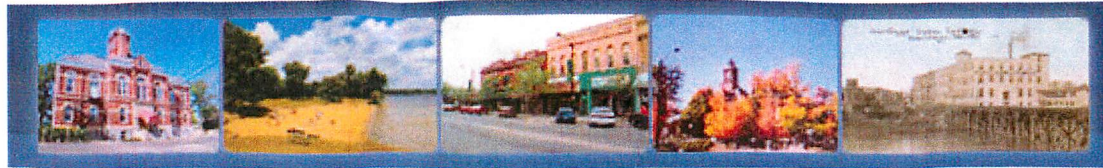
Introduction

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 2012. 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, 2012 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2014, 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 treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the costs identified.

I declare that the foregoing is true and correct.

Barry County, Michigan

Signature:

Name of Official:

MICHAEL BROWN

Title:

COUNTY ADMINISTRATOR

Date:

11-21-13

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 FY2012.

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

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

Process

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

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

Carry-Forward

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

Sections

Table of Contents

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

Summary Schedule

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

Detail Schedules

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

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

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

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

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

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

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

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

Allocation Summary. The summary of allocated costs by function.

Section 4 OMB Circular A-87 Cost Allocation Plan

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OMB A-87 Cost Allocation Plan

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Summary Schedule

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1 Building Use Charge	\$2,329	\$31,445	\$0	\$20,744	\$10,369	\$0	\$1,834	\$8,082	\$0	\$0
2 Equipment Use Charge	4,298	17,629	0	35,301	0	0	0	0	859	0
3 101-175 Administration	2,357	15,344	193	9,154	278	912	2,757	9,890	0	18
4 101-211 Legal Counsel	0	2,339	0	1,170	0	0	195	1,364	0	0
5 101-215 Clerk	1,751	10,073	143	6,651	207	485	2,027	7,668	0	17
6 101-243 Land Information Services	9,730	34,056	0	25,542	0	0	4,865	0	14,596	0
7 101-253 Treasurer	3,571	15,961	531	12,739	814	1,777	6,046	8,924	0	66
8 101-265 Buildings & Grounds	12,668	126,959	0	66,202	33,090	0	9,978	25,793	0	0
9 101-299 Miscellaneous	9,602	20,042	59	8,205	74	234	1,802	12,197	0	5
10 101-865 Insurance	790	6,475	31	3,923	38	296	1,331	3,528	0	0
11 101-865-1 Property Insurance	3,396	5,262	1,576	0	0	0	327	1,228	0	0
12 637 Data Processing	12,877	35,263	1,954	26,067	0	0	7,376	0	14,896	0
Total Current Allocations	63,369	320,848	4,487	215,698	44,870	3,704	38,538	78,674	30,351	106
Less: Fixed Costs (& Adjustments)	0	0	0	0	0	0	0	87,288	39,281	0
Carry-Forward	0	0	0	0	0	0	0	(8,614)	(8,930)	0
Current Adjustments	47,020	92,864	59	34,383	0	59	5,877	55,836	0	0
Proposed Costs	\$110,389	\$413,712	\$4,546	\$250,081	\$44,870	\$3,763	\$44,415	\$125,896	\$21,421	\$106

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Department	101-236 Register of Deeds	101-254 Tax Tribunal	101-257 Co- Op Extension	101-266 Health Dept Building	101-275 Drain Commissione r	101-280 Soil Conservation	101-301 Sheriff's Dept	101-315 Seat Belt Enf	101-317 Snowmobile Enforcement	101-331 Marine Law
1 Building Use Charge	\$2,185	\$0	\$8,606	\$0	\$1,570	\$0	\$31,298	\$0	\$0	\$0
2 Equipment Use Charge	0	0	0	0	0	0	3,275	0	0	0
3 101-175 Administration	3,550	97	1,318	0	2,757	5	25,262	9	97	2,068
4 101-211 Legal Counsel	585	0	0	0	12,357	0	5,653	0	0	0
5 101-215 Clerk	2,859	89	562	0	2,230	4	17,674	8	88	1,599
6 101-243 Land Information Services	10,947	0	0	0	2,433	0	18,244	0	0	0
7 101-253 Treasurer	6,278	349	1,943	0	5,448	17	14,267	33	332	3,886
8 101-265 Buildings & Grounds	11,886	0	27,466	97,084	8,539	0	0	0	0	0
9 101-299 Miscellaneous	4,763	27	817	0	2,902	1	35,399	3	53	4,373
10 101-865 Insurance	1,010	0	1,213	0	1,366	0	95,221	0	3	572
11 101-865-1 Property Insurance	390	0	1,308	0	280	0	940	0	0	0
12 637 Data Processing	11,172	0	195	0	4,562	0	22,531	0	0	0
Total Current Allocations	55,625	562	43,428	97,084	44,444	27	269,764	53	573	12,498
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
Current Adjustments	20,571	0	1,411	0	11,755	0	199,833	0	176	26,449
Proposed Costs	\$76,196	\$562	\$44,839	\$97,084	\$56,199	\$27	\$469,597	\$53	\$749	\$38,947

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Department	101-333 Road Patrol	101-351 Jail	101-355 Sheriff- Animal Control	101-400 Planning	101-426 Emergency Management	101-430 Animal Control	101-441 DPW	101-601 Health	101-602 Health & Safety Fund	101-648 Medical Examiners
1 Building Use Charge	\$0	\$6,607	\$0	\$1,713	\$414	\$0	\$0	\$32,306	\$0	\$0
2 Equipment Use Charge	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	2,292	19,702	454	3,544	2,529	4,636	0	2,820	14	942
4 101-211 Legal Counsel	0	3,704	0	494	0	390	0	0	0	0
5 101-215 Clerk	1,859	12,843	481	2,870	2,039	3,540	0	17	13	279
6 101-243 Land Information Services	0	14,596	0	4,865	0	4,865	0	0	0	0
7 101-253 Treasurer	5,182	20,130	1,528	6,959	6,046	10,995	0	66	50	1,096
8 101-265 Buildings & Grounds	0	0	0	9,321	2,252	0	0	0	0	0
9 101-299 Miscellaneous	1,413	23,248	985	8,041	1,751	8,015	0	621	4	224
10 101-865 Insurance	23,725	8,387	0	908	1,827	4,958	0	2,031	0	463
11 101-865-1 Property Insurance	0	4,407	0	306	74	763	0	4,966	0	0
12 637 Data Processing	0	16,878	0	6,220	0	4,965	0	0	0	0
Total Current Allocations	34,471	130,502	3,448	45,241	16,932	43,127	0	42,827	81	3,004
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
Current Adjustments	5,877	129,892	5,877	16,457	5,877	14,694	0	0	0	0
Proposed Costs	\$40,348	\$260,394	\$9,325	\$61,698	\$22,809	\$57,821	\$0	\$42,827	\$81	\$3,004

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Department	101-681 Veterans Burial	101-682 Veterans Counselor	101-689 Soldiers & Sailors	101-900 Capital Outlay	101-999 Appropriation s	201 Road Commission	205 Central Dispatch	208 Charlton Park Fund	215 Friend of the Court	Friend of the Court - DP
1 Building Use Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59,253	\$0
2 Equipment Use Charge	0	0	0	0	0	0	0	0	5,371	0
3 101-175 Administration	474	1,025	460	0	0	340	6,488	9,149	9,370	0
4 101-211 Legal Counsel	0	0	0	0	0	0	1,949	0	2,339	0
5 101-215 Clerk	288	892	292	0	0	313	10,676	6,639	6,914	0
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	15,812
7 101-253 Treasurer	1,129	2,990	1,146	0	0	1,799	2,743	3,259	3,437	0
8 101-265 Buildings & Grounds	0	813	0	0	0	0	0	0	64,897	0
9 101-299 Miscellaneous	122	1,130	119	0	0	222	16,440	2,677	15,648	0
10 101-865 Insurance	117	111	104	0	0	0	0	3,768	6,133	0
11 101-865-1 Property Insurance	0	123	0	0	0	0	3,299	8,056	2,232	0
12 637 Data Processing	0	0	0	0	0	0	0	0	0	16,137
Total Current Allocations	2,130	7,084	2,121	0	0	2,674	41,595	33,548	175,594	31,949
Less: Fixed Costs (& Adjustments)	0	0	0	0	0	0	0	0	190,607	0
Carry-Forward	0	0	0	0	0	0	0	0	(15,013)	0
Current Adjustments	0	5,877	0	0	0	0	102,150	0	74,937	0
Proposed Costs	\$2,130	\$12,961	\$2,121	\$0	\$0	\$2,674	\$143,745	\$33,548	\$235,518	\$31,949

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Department	228 Solid Waste	230 Bldg Strong Families	231 C Snip Donation	232 Animal Shelter Donations	233 Barry Comm Resource Net	234 Bldg Strong Families UW	235 Abstract Fund	236 Remonumentation Fund	238 Gypsy Moth	247 Thornapple Namor Depr 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	631	74	62	233	94	286	0	1,274	0	0
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	279	8	51	106	63	97	0	859	0	0
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	178	0	267	944	303	89	0	71	0	534
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	168	17	36	125	46	75	0	665	0	38
10 101-865 Insurance	237	47	5	85	18	131	0	325	0	0
11 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	0
12 637 Data Processing	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,493	146	421	1,493	524	678	0	3,194	0	572
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
Current Adjustments	0	0	0	0	0	0	0	2,351	0	0
Proposed Costs	\$1,493	\$146	\$421	\$1,493	\$524	\$678	\$0	\$5,545	\$0	\$572

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Department	248 Building Rehab Fund	250 Park & Rec Fund	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
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	115	170	0	9	23	1,234	0	63	158	202
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	106	157	0	8	21	178	0	38	131	186
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	285	18	0	0	36	4,417	0	196	267	36
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	52	48	0	3	9	597	0	30	62	58
10 101-865 Insurance	0	0	0	0	0	754	0	15	12	0
11 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	0
12 637 Data Processing	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	558	393	0	20	89	7,180	0	342	630	482
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
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$558	\$393	\$0	\$20	\$89	\$7,180	\$0	\$342	\$630	\$482

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Department	265 Drug Law Enforce	266 Special Investigation	269 Law Library	275 Comm on Aging	276 CDBG	277 Middleville Police Serv	279 MSHDA Home Program	281 Swift & Sure Sanctions	282 Job Skills Training	283 Comm Corrections
1 Building Use Charge	\$0	\$0	\$1,900	\$0	\$0	\$0	\$0	\$0	\$0	\$1,046
2 Equipment Use Charge	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	11	0	263	9,958	1,014	3,616	1,320	1,021	0	2,465
4 101-211 Legal Counsel	0	0	0	0	0	0	0	390	0	0
5 101-215 Clerk	4	0	135	13,457	144	2,844	123	1,171	0	2,057
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	18	214	36	9,973	926	214	160	285	0	463
8 101-265 Buildings & Grounds	0	0	8,372	0	0	0	0	0	0	2,672
9 101-299 Miscellaneous	4	15	69	3,631	298	3,376	309	1,573	0	2,122
10 101-865 Insurance	5	0	84	3,319	622	1,240	860	0	0	463
11 101-865-1 Property Insurance	0	0	316	3,206	0	0	0	0	0	226
12 637 Data Processing	0	0	0	96	0	0	0	0	0	0
Total Current Allocations	42	229	11,175	43,640	3,004	11,290	2,772	4,440	0	11,514
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
Current Adjustments	0	0	0	0	0	17,632	0	8,816	0	8,228
Proposed Costs	\$42	\$229	\$11,175	\$43,640	\$3,004	\$28,922	\$2,772	\$13,256	\$0	\$19,742

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Department	284 Rev Sharing	285 Adult Drug Court	286 Juvenile Drug Court	287 Mich Justice Training	290 Social Welfare	292 CC Wrap Around	292 CC Juv Justice	292 Child Care Fund	294 Vets Trust	295 Airport Fund
1 Building Use Charge	\$0	\$1,355	\$0	\$0	\$0	\$437	\$1,223	\$2,439	\$0	\$0
2 Equipment Use Charge	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	5	2,944	2,790	99	216	1,613	1,437	8,181	158	1,500
4 101-211 Legal Counsel	0	390	0	0	0	195	195	390	0	0
5 101-215 Clerk	4	2,298	2,229	42	127	1,799	1,605	3,324	72	1,379
6 101-243 Land Information Services	0	3,649	2,433	0	0	0	0	0	0	0
7 101-253 Treasurer	0	3,954	285	71	321	196	18	4,613	89	0
8 101-265 Buildings & Grounds	0	3,462	0	0	0	1,394	3,904	7,784	0	0
9 101-299 Miscellaneous	1	3,120	1,833	29	78	418	361	7,440	46	855
10 101-865 Insurance	0	757	529	38	57	664	664	4,465	58	0
11 101-865-1 Property Insurance	0	293	0	0	0	66	186	371	0	0
12 637 Data Processing	0	3,724	2,483	0	0	0	0	0	0	0
Total Current Allocations	10	25,946	12,582	279	799	6,782	9,593	39,007	423	3,734
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
Current Adjustments	0	11,872	7,641	0	0	0	0	28,799	0	0
Proposed Costs	\$10	\$37,818	\$20,223	\$279	\$799	\$6,782	\$9,593	\$67,806	\$423	\$3,734

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Department	297 Diverted Felons	352 FOC Ren Debt Relocations	354 Yankee Springs Water	355 Middleville Water Debt	356 Middleville Water Debt 206	357 Fawn Lake Sewer	358 Yankee Spring	359 Finkbeiner/Cr ain Debt	365 Southwest Barry Fair Lake	367 1994 BPW Middleville
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	413	18	14	14	14	18	14	14	0	0
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	118	17	13	13	13	17	13	13	0	0
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	481	0	0	0	0	0	0	0	0	0
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	132	6	10	11	11	9	10	11	1	0
10 101-865 Insurance	206	0	0	0	0	0	0	0	0	0
11 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	0
12 637 Data Processing	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,350	41	37	38	38	44	37	38	1	0
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
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$1,350	\$41	\$37	\$38	\$38	\$44	\$37	\$38	\$1	\$0

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Department	368 Thornapple Manor	371 KCC Debt Serv	372 Courts & Law Build Debt	374 1999 BPW Middleville	376 2003 Refunding Sewer	377 Leach & Middle Lake	454 Yankee Spring Water	466 Thornapple Bldg Auth	472 McKeown Bridge Park	477 Leach- Middle Lake
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	133	0	14	18	18	14	0	83	9	46
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	123	0	13	17	17	13	0	76	8	42
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	0	0	0	0	0	0	0	0	0	0
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	136	0	19	14	15	14	0	51	8	23
10 101-865 Insurance	664	0	0	0	0	0	0	0	0	0
11 101-865-1 Property Insurance	34,802	0	0	0	0	0	0	0	0	0
12 637 Data Processing	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	35,858	0	46	49	50	41	0	210	25	111
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
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$35,858	\$0	\$46	\$49	\$50	\$41	\$0	\$210	\$25	\$111

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Department	502 2012 Delinquent Tax	510 2010 Delinquent Tax	511 2011 Delinquent Tax	512 Thornapple Manor Fund	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
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	0	46	0	442	5	5	0	5	37	5,315
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	0	42	0	406	4	4	0	4	34	7,882
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	0	0	0	4,061	0	0	0	0	0	3,028
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	90	1,159	747	412	299	18	0	114	440	1,819
10 101-865 Insurance	0	0	0	0	0	0	0	0	0	10,621
11 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	1,578
12 637 Data Processing	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	90	1,247	747	5,321	308	27	0	123	511	30,243
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
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$90	\$1,247	\$747	\$5,321	\$308	\$27	\$0	\$123	\$511	\$30,243

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Department	595 Commissary	660 Telephone	661 Vehicle Fund	676 Worker's Comp Fund	677 Health Ins. Fund	678 Disability Fund	680 Fringe Benefit Fund	681 Life Ins. Fund	682 Retirement Fund	683 Dental/Optical
1 Building Use Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use Charge	0	1,844	0	0	0	0	0	0	0	0
3 101-175 Administration	695	445	862	1,617	19,750	1,451	58	183	12,068	1,035
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	639	216	97	394	385	850	51	55	118	952
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	0	214	36	588	3,651	641	285	516	837	0
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	275	126	198	421	4,624	417	36	80	2,719	286
10 101-865 Insurance	0	152	548	862	14,013	382	2	89	8,655	0
11 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	0
12 637 Data Processing	0	101	0	0	0	0	0	0	0	0
Total Current Allocations	1,609	3,098	1,741	3,882	42,423	3,741	432	923	24,397	2,273
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
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$1,609	\$3,098	\$1,741	\$3,882	\$42,423	\$3,741	\$432	\$923	\$24,397	\$2,273

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Department	684 Unemployment	711 Cementary Trust	716 Co-Op Ext Grant	792 Inmate Trust	801 Drain Fund	804 Drain Maint	841 FEMA House Elevation	843 Gun Lake Weed Assess	851 Drain Debt	Mental Health
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	221	0	69	0	3,815	94	0	97	55	0
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	21	0	63	0	546	25	0	89	51	0
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	641	0	303	0	0	142	0	392	0	0
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	96	0	41	15	985	32	0	55	61	0
10 101-865 Insurance	144	0	0	0	2,335	48	0	0	0	0
11 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	0
12 637 Data Processing	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,123	0	476	15	7,681	341	0	633	167	0
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
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$1,123	\$0	\$476	\$15	\$7,681	\$341	\$0	\$633	\$167	\$0

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Department	Other	2nd Allocation Orphans	Total
1 Building Use Charge	\$5,309	\$0	\$232,464
2 Equipment Use Charge	0	0	68,577
3 101-175 Administration	143	0	232,911
4 101-211 Legal Counsel	5,128	0	39,227
5 101-215 Clerk	131	0	152,777
6 101-243 Land Information Services	0	0	166,633
7 101-253 Treasurer	570	0	197,400
8 101-265 Buildings & Grounds	9,736	0	534,272
9 101-299 Miscellaneous	48	0	224,919
10 101-865 Insurance	0	0	222,504
11 101-865-1 Property Insurance	1,332	0	81,309
12 637 Data Processing	0	0	187,497
Total Current Allocations	22,397	0	2,340,490
Less: Fixed Costs (& Adjustments)	0	0	317,176
Carry-Forward	0	0	(32,557)
Current Adjustments	0	0	943,270
Proposed Costs	\$22,397	\$0	\$3,251,203

**Barry County, Michigan
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**BUILDING USE CHARGE
Nature and Extent of Service**

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 charge cost allocation:

- **Courthouse** - The Queen Ann-style Courthouse was built during 1892-1893. For plan purposes, the cumulative base cost including improvements was \$1,694,380. This base results in a use charge of **\$33,888** (\$1,694,380 x 2%).
- **Annex Building** - The Annex Building shares the same block as the Courthouse. For plan purposes, the cumulative base cost including improvements was \$134,850. The use charge for allocation totals **\$2,697** (\$134,850 x 2%).
- **Courts & 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 x 2%).
- **County Jail** - The County Jail Facility houses the sheriff and all of the associated services of the Sheriff's department. The cumulative base cost of the Jail totals \$1,887,690. The use charge based on the identified base is **\$37,754** (\$1,887,690 x 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 totals \$2,950,900. The use charge based on the identified base is **\$59,018** (\$2,950,900 x 2%).
- **Health Building** - The Health Building is located at 330 W. 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 x 2%).
- **Old Library** - In 2012, Barry County traded property for the Old Library building located at 121 S. Church St.. The cumulative base of the building totals \$398,647. The insured value of the building as determined by MMRMA was \$378,171. Renovation costs in 2012 totaled \$20,476. The use charge based on the identified base is **\$7,973** (398,647 x 2%).

**Barry County, Michigan
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**BUILDING USE CHARGE
Nature and Extent of Service
Continued**

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

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

Barry County, Michigan
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A. Department Costs

Dept:1 Building Use Charge

Description		Amount	General Admin	Courthouse	Annex	Courts & Law	County Jail	FOC Building	Health Building	Old Library
<hr/>										
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
<hr/>										
Services & Supplies Cost										
Building Use Charge	P	253,952	0	33,888	2,697	80,444	37,754	59,018	32,178	7,973
Subtotal - Services & Supplies		253,952	0	33,888	2,697	80,444	37,754	59,018	32,178	7,973
Department Cost Total		253,952	0	33,888	2,697	80,444	37,754	59,018	32,178	7,973
<hr/>										
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		253,952	0	33,888	2,697	80,444	37,754	59,018	32,178	7,973
<hr/>										
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$253,952		\$33,888	\$2,697	\$80,444	\$37,754	\$59,018	\$32,178	\$7,973
		<hr/>								

Barry County, Michigan
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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	Old Library
9 Cost Plan	\$0	\$1,010	\$135	\$11	\$320	\$150	\$235	\$128	\$32
Subtotal - 101-299 Miscellaneous	0	1,010	135	11	320	150	235	128	32
Total Incoming	0	1,010	135	11	320	150	235	128	32
			13.34%	1.06%	31.68%	14.87%	23.24%	12.67%	3.14%
C. Total Allocated		\$254,962	\$34,023	\$2,708	\$80,764	\$37,904	\$59,253	\$32,306	\$8,005

**Barry County, Michigan
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Courthouse Allocations

Dept:1 Building Use Charge

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	704	5.95%	\$2,016	\$0	\$2,016	\$8	\$2,024
5 101-215 Clerk	1,471	12.43%	4,212	0	4,212	17	4,229
6 101-243 Land Information Services	750	6.34%	2,148	0	2,148	9	2,156
7 101-253 Treasurer	744	6.29%	2,130	0	2,130	8	2,139
8 101-265 Buildings & Grounds	200	1.69%	573	0	573	2	575
13 101-101 Bd of Commissioners	810	6.84%	2,319	0	2,319	9	2,329
14 101-140 Trial Court Criminal & Civil	4,115	34.77%	11,783	0	11,783	47	11,830
19 101-225 Equalization	638	5.39%	1,827	0	1,827	7	1,834
23 101-236 Register of Deeds	760	6.42%	2,176	0	2,176	9	2,185
27 101-275 Drain Commissioner	546	4.61%	1,563	0	1,563	6	1,570
36 101-400 Planning	596	5.04%	1,707	0	1,707	7	1,713
37 101-426 Emergency Management	144	1.22%	412	0	412	2	414
75 269 Law Library	357	3.02%	1,022	0	1,022	4	1,026
Subtotal	11,835	100.00%	33,888	0	33,888	135	34,023
Direct Bills					0		0
Total					\$33,888		\$34,023
Basis Units: Assigned Square Footage							
Source:							

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Annex Allocations

Dept:1 Building Use Charge

Department	Units	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	1	126
82 283 Comm Corrections	219	7.69%	207	0	207	1	208
84 285 Adult Drug Court	284	9.97%	269	0	269	1	270
143 Other	2,107	73.98%	1,995	0	1,995	8	2,003
Subtotal	2,848	100.00%	2,697	0	2,697	11	2,708
Direct Bills					0		0
Total					\$2,697		\$2,708

Basis Units: Assigned Square Footage
Source:

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Courts & Law Allocations

Dept:1 Building Use Charge

Department	Units	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	\$3,146
14 101-140 Trial Court Criminal & Civil	5,388	24.29%	19,538	0	19,538	78	19,616
16 101-148 Family Division	5,698	25.69%	20,662	0	20,662	82	20,744
17 101-151 Adult Probation	2,848	12.84%	10,327	0	10,327	41	10,369
20 101-229/CRV Prosecutor/Crime Victim	2,220	10.01%	8,050	0	8,050	32	8,082
25 101-257 Co-Op Extension	2,364	10.66%	8,572	0	8,572	34	8,606
75 269 Law Library	240	1.08%	870	0	870	3	874
82 283 Comm Corrections	230	1.04%	834	0	834	3	837
84 285 Adult Drug Court	298	1.34%	1,081	0	1,081	4	1,085
88 292 CC Wrap Around	120	0.54%	435	0	435	2	437
89 292 CC Juv Justice	336	1.51%	1,218	0	1,218	5	1,223
90 292 Child Care Fund	670	3.02%	2,430	0	2,430	10	2,439
143 Other	908	4.09%	3,293	0	3,293	13	3,306
Subtotal	22,184	100.00%	80,444	0	80,444	320	80,764
Direct Bills					0		0
Total					\$80,444		\$80,764
Basis Units: Assigned Square Footage							
Source:							

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County Jail Allocations

Dept:1 Building Use Charge

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 101-301 Sheriff's Dept	10,261	82.57%	\$31,174	\$0	\$31,174	\$124	\$31,298
34 101-351 Jail	2,166	17.43%	6,580	0	6,580	26	6,607
Subtotal	12,427	100.00%	37,754	0	37,754	150	37,904
Direct Bills					0		0
Total					\$37,754		\$37,904
Basis Units: Assigned Square Footage							
Source:							

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FOC Building Allocations

Dept:1 Building Use Charge

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 215 Friend of the Court	100	100.00%	\$59,018	\$0	\$59,018	\$235	\$59,253
Subtotal	100	100.00%	59,018	0	59,018	235	59,253
Direct Bills					0		0
Total					\$59,018		\$59,253
Basis Units: Direct to FOC							
Source:							

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Health Building Allocations

Dept:1 Building Use Charge

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40 101-601 Health	100	100.00%	\$32,178	\$0	\$32,178	\$128	\$32,306
Subtotal	100	100.00%	32,178	0	32,178	128	32,306
Direct Bills					0		0
Total					\$32,178		\$32,306
Basis Units: Direct to Health							
Source:							

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Old Library Allocations

Dept:1 Building Use Charge

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	4,408.40	50.97%	\$4,064	\$0	\$4,064	\$16	\$4,080
12 637 Data Processing	4,240.40	49.03%	3,909	0	3,909	16	3,925
Subtotal	8,648.80	100.00%	7,973	0	7,973	32	8,005
Direct Bills					0		0
Total					\$7,973		\$8,005
Basis Units: Assigned Square Footage							
Source:							

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Allocation Summary

Dept:1 Building Use Charge

Department	Courthouse	Annex	Courts & Law	County Jail	FOC Building	Health Building	Old Library	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 101-175 Administration	2,024	0	0	0	0	0	0	2,024
5 101-215 Clerk	4,229	0	0	0	0	0	0	4,229
6 101-243 Land Information Services	2,156	0	0	0	0	0	0	2,156
7 101-253 Treasurer	2,139	100	0	0	0	0	0	2,239
8 101-265 Buildings & Grounds	575	126	3,146	0	0	0	4,080	7,927
12 637 Data Processing	0	0	0	0	0	0	3,925	3,925
13 101-101 Bd of Commissioners	2,329	0	0	0	0	0	0	2,329
14 101-140 Trial Court Criminal & Civil	11,830	0	19,616	0	0	0	0	31,445
16 101-148 Family Division	0	0	20,744	0	0	0	0	20,744
17 101-151 Adult Probation	0	0	10,369	0	0	0	0	10,369
19 101-225 Equalization	1,834	0	0	0	0	0	0	1,834
20 101-229/CRV Prosecutor/Crime Victim	0	0	8,082	0	0	0	0	8,082
23 101-236 Register of Deeds	2,185	0	0	0	0	0	0	2,185
25 101-257 Co-Op Extension	0	0	8,606	0	0	0	0	8,606
27 101-275 Drain Commissioner	1,570	0	0	0	0	0	0	1,570
29 101-301 Sheriff's Dept	0	0	0	31,298	0	0	0	31,298
34 101-351 Jail	0	0	0	6,607	0	0	0	6,607
36 101-400 Planning	1,713	0	0	0	0	0	0	1,713
37 101-426 Emergency Management	414	0	0	0	0	0	0	414
40 101-601 Health	0	0	0	0	0	32,306	0	32,306
51 215 Friend of the Court	0	0	0	0	59,253	0	0	59,253
75 269 Law Library	1,026	0	874	0	0	0	0	1,900
82 283 Comm Corrections	0	208	837	0	0	0	0	1,046
84 285 Adult Drug Court	0	270	1,085	0	0	0	0	1,355
88 292 CC Wrap Around	0	0	437	0	0	0	0	437
89 292 CC Juv Justice	0	0	1,223	0	0	0	0	1,223
90 292 Child Care Fund	0	0	2,439	0	0	0	0	2,439
143 Other	0	2,003	3,306	0	0	0	0	5,309
Total	\$34,023	\$2,708	\$80,764	\$37,904	\$59,253	\$32,306	\$8,005	\$254,962

**Barry County, Michigan
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**EQUIPMENT USE CHARGE
Nature and Extent of Service**

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

- **Office Furniture and Equipment** - A use charge of 6.67% is applied to all furniture and equipment that is purchased 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 use 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.
- **Vehicles** - The County purchased a 2013 Ford Taurus for use by the Friend of the Court. The vehicle has an estimated useful life of 5 years. The use charge has been allocated directly to the Friend of the Court.

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

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**EQUIPMENT USE CHARGE
Nature and Extent of Service
Continued**

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

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

Barry County, Michigan
OMB A-87 Cost Allocation Plan

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A. Department Costs

Dept:2 Equipment Use Charge

Description		Amount	General Admin	Equipment Use Charge	Imaging	Copiers	DP Equip/Software	Video Equipment	Vehicles
Personnel Costs									
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
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0
Services & Supplies Cost									
Office Equipment	P	7,862	0	7,862	0	0	0	0	0
Imaging Equipment	P	35,199	0	0	35,199	0	0	0	0
Copiers	P	4,300	0	0	0	4,300	0	0	0
DP Equipment/Software	P	64,060	0	0	0	0	64,060	0	0
Video Recording Equipment	P	35,227	0	0	0	0	0	35,227	0
Vehicles	P	3,902	0	0	0	0	0	0	3,902
Subtotal - Services & Supplies		150,550	0	7,862	35,199	4,300	64,060	35,227	3,902
Department Cost Total		150,550	0	7,862	35,199	4,300	64,060	35,227	3,902
Adjustments to Cost									
Subtotal - Adjustments		0	0	0	0	0	0	0	0
Total Costs After Adjustments		150,550	0	7,862	35,199	4,300	64,060	35,227	3,902
General Admin Distribution			0	0	0	0	0	0	0
Grand Total		\$150,550		\$7,862	\$35,199	\$4,300	\$64,060	\$35,227	\$3,902

Barry County, Michigan
OMB A-87 Cost Allocation Plan

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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	Vehicles
9 Cost Plan	\$0	\$1,010	\$53	\$236	\$29	\$430	\$236	\$26
Subtotal - 101-299 Miscellaneous	0	1,010	53	236	29	430	236	26
Total Incoming	0	1,010	53 5.22%	236 23.38%	29 2.86%	430 42.55%	236 23.40%	26 2.59%
C. Total Allocated		\$151,560	\$7,915	\$35,435	\$4,329	\$64,490	\$35,463	\$3,928

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

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Equipment Use Charge Allocations

Dept:2 Equipment Use Charge

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	4,783	4.06%	\$319	\$0	\$319	\$2	\$321
5 101-215 Clerk	46,252	39.24%	3,085	0	3,085	21	3,106
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	29	4,317
Subtotal	117,872	100.00%	7,862	0	7,862	53	7,915
Direct Bills					0		0
Total					\$7,862		\$7,915

Basis Units: Dollar Value of Assigned Equipment

Source:

Barry County, Michigan
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Imaging Allocations

Dept:2 Equipment Use Charge

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-215 Clerk	100	100.00%	\$35,199	\$0	\$35,199	\$236	\$35,435
Subtotal	100	100.00%	35,199	0	35,199	236	35,435
Direct Bills					0		0
Total					\$35,199		\$35,435
Basis Units: Direct to Clerk							
Source:							

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

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Copiers Allocations

Dept:2 Equipment Use Charge

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 101-140 Trial Court Criminal & Civil	7,167	33.33%	\$1,433	\$0	\$1,433	\$10	\$1,443
16 101-148 Family Division	7,167	33.33%	1,433	0	1,433	10	1,443
51 215 Friend of the Court	7,167	33.33%	1,433	0	1,433	10	1,443
Subtotal	21,501	100.00%	4,300	0	4,300	29	4,329
Direct Bills					0		0
Total					\$4,300		\$4,329

Basis Units: Dollar Value of Copiers

Source:

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

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DP Equip/Software Allocations

Dept:2 Equipment Use Charge

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-215 Clerk	13,934	4.35%	\$2,787	\$0	\$2,787	\$19	\$2,805
7 101-253 Treasurer	15,995	4.99%	3,199	0	3,199	21	3,220
9 101-299 Miscellaneous	23,350	7.29%	4,670	0	4,670	31	4,701
12 637 Data Processing	143,567	44.82%	28,713	0	28,713	193	28,906
13 101-101 Bd of Commissioners	21,345	6.66%	4,269	0	4,269	29	4,298
16 101-148 Family Division	72,420	22.61%	14,484	0	14,484	97	14,581
21 101-229-1 Prosecutor DP	4,265	1.33%	853	0	853	6	859
29 101-301 Sheriff's Dept	16,265	5.08%	3,253	0	3,253	22	3,275
124 660 Telephone	9,160	2.86%	1,832	0	1,832	12	1,844
Subtotal	320,301	100.00%	64,060	0	64,060	430	64,490
Direct Bills					0		0
Total					\$64,060		\$64,490

Basis Units: Dollar Value of Equip & Software
Source:

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

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Video Equipment Allocations

Dept:2 Equipment Use Charge

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 101-140 Trial Court Criminal & Civil	80,391	45.64%	\$16,078	\$0	\$16,078	\$108	\$16,186
16 101-148 Family Division	95,744	54.36%	19,149	0	19,149	128	19,277
Subtotal	176,135	100.00%	35,227	0	35,227	236	35,463
Direct Bills					0		0
Total					\$35,227		\$35,463
Basis Units: Dollar Value of Equipment							
Source:							

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

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Vehicles Allocations

Dept:2 Equipment Use Charge

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 215 Friend of the Court	100	100.00%	\$3,902	\$0	\$3,902	\$26	\$3,928
Subtotal	100	100.00%	3,902	0	3,902	26	3,928
Direct Bills					0		0
Total					\$3,902		\$3,928
Basis Units: Direct to FOC							
Source:							

**Barry County, Michigan
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Allocation Summary

Dept:2 Equipment Use Charge

Department	Equipment Use Charge	Imaging	Copiers	DP Equip/Softwa re	Video Equipment	Vehicles	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 101-175 Administration	321	0	0	0	0	0	321
5 101-215 Clerk	3,106	35,435	0	2,805	0	0	41,346
6 101-243 Land Information Services	38	0	0	0	0	0	38
7 101-253 Treasurer	133	0	0	3,220	0	0	3,353
8 101-265 Buildings & Grounds	4,317	0	0	0	0	0	4,317
9 101-299 Miscellaneous	0	0	0	4,701	0	0	4,701
12 637 Data Processing	0	0	0	28,906	0	0	28,906
13 101-101 Bd of Commissioners	0	0	0	4,298	0	0	4,298
14 101-140 Trial Court Criminal & Civil	0	0	1,443	0	16,186	0	17,629
16 101-148 Family Division	0	0	1,443	14,581	19,277	0	35,301
21 101-229-1 Prosecutor DP	0	0	0	859	0	0	859
29 101-301 Sheriff's Dept	0	0	0	3,275	0	0	3,275
51 215 Friend of the Court	0	0	1,443	0	0	3,928	5,371
124 660 Telephone	0	0	0	1,844	0	0	1,844
Total	\$7,915	\$35,435	\$4,329	\$64,490	\$35,463	\$3,928	\$151,560

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

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

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

- **County Coordinator** - The Administrator provides a coordination of the various central services of the County, including: maintenance, phone services, copiers, and purchasing. The costs for these services are allocated to all departments based on the actual expenditures.
- **Financial Reporting** - The Administrator coordinates the preparation of the County's annual budget, modifies budgets, reports on financial performance, and provides for the sound financial practices of the County. The costs for these services are allocated to all departments based on the number of expenditure transactions posted during the year.
- **Risk Management** - The Administrator is responsible for the coordination of the management of the County's risk as it relates to liability and property coverage. The cost for this service has been allocated to the Insurance schedule (Dept. 11) within this plan.
- **Computer Operations** - Data processing services for the County are an important and complex service consuming a large portion of the County's resources and time. The Administrator coordinates the County's IT services to assure the most efficient and appropriate applications are in use. The cost for this service is allocated directly to the Data Processing schedule (Dept. 13) within this plan.
- **Personnel Management** - The Administrator coordinates the County's various fringe benefit programs, labor agreements, and employee relations services. The costs of these services are allocated to all departments based on the number of full time equivalent employees in the payroll system.

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

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

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

Barry County, Michigan
OMB A-87 Cost Allocation Plan

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A. Department Costs

Dept:3 101-175 Administration

Description		Amount	General Admin	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management
Personnel Costs								
Salaries	S1	162,134	5,507	74,831	54,261	7,612	5,345	14,577
Salary % Split			3.40%	46.15%	33.47%	4.69%	3.30%	8.99%
Benefits	S	72,628	2,467	33,521	24,306	3,410	2,394	6,530
Subtotal - Personnel Costs		234,762	7,974	108,352	78,567	11,022	7,739	21,107
Services & Supplies Cost								
Office Supplies	S	381	13	176	128	18	13	34
Postage	S	130	4	60	44	6	4	12
Dues & Subscriptions	S	380	13	175	127	18	13	34
Telephone & Fax	S	1,282	44	592	429	60	42	115
Travel	S	1,729	59	798	579	81	57	155
Employee Training	S	614	21	283	205	29	20	55
Subtotal - Services & Supplies		4,516	154	2,084	1,512	212	149	405
Department Cost Total		239,278	8,128	110,436	80,079	11,234	7,888	21,512
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		239,278	8,128	110,436	80,079	11,234	7,888	21,512
General Admin Distribution			(8,128)	3,883	2,816	395	277	756
Grand Total		\$239,277		\$114,319	\$82,895	\$11,629	\$8,165	\$22,268

Barry County, Michigan
OMB A-87 Cost Allocation Plan

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B. Incoming Costs - (Default Spread Salary%)

Dept:3 101-175 Administration

Department	First Incoming	Second Incoming	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management
1 Courthouse	\$2,016	\$0	\$963	\$698	\$98	\$69	\$188
Subtotal - Building Use Charge	2,016	0	963	698	98	69	188
2 Equipment Use Charge	319	0	152	111	16	11	30
Subtotal - Equipment Use Charge	319	0	152	111	16	11	30
3 County Coordination	0	1,313	627	455	64	45	122
3 Accounting	0	1,295	619	449	63	44	121
3 Personnel Management	0	398	190	138	19	14	37
Subtotal - 101-175 Administration	0	3,006	1,436	1,041	146	103	280
4 Specific Service	0	1,331	636	461	65	45	124
Subtotal - 101-211 Legal Counsel	0	1,331	636	461	65	45	124
5 Payroll/Fringe	0	1,134	542	393	55	39	106
5 Accounting	0	1,126	538	390	55	38	105
Subtotal - 101-215 Clerk	0	2,260	1,080	783	110	77	210
6 Land Info Services	0	1,967	940	681	96	67	183
Subtotal - 101-243 Land Information S	0	1,967	940	681	96	67	183
7 Accounting & Cash Receipting	0	4,404	2,104	1,526	214	150	410
Subtotal - 101-253 Treasurer	0	4,404	2,104	1,526	214	150	410
8 Courthouse	0	9,648	4,610	3,342	469	329	898
Subtotal - 101-265 Buildings & Ground	0	9,648	4,610	3,342	469	329	898
9 Paper	0	205	98	71	10	7	19
9 Courthouse Copier Serv	0	331	158	115	16	11	31
9 Audit	0	339	162	117	16	12	32
9 Cost Plan	0	1,010	483	350	49	34	94
9 Accounting	0	420	201	146	20	14	39
9 Flex Spending	0	66	32	23	3	2	6
9 Health Ins. Gen Contrib	0	1,529	731	530	74	52	142
9 Health Ins. Gen Contrib Adj	0	11,713	5,596	4,058	569	400	1,090

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B. Incoming Costs - (Default Spread Salary%)

Dept:3 101-175 Administration

Department	First Incoming	Second Incoming	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management
9 OPEB Valuation	\$0	\$133	\$64	\$46	\$6	\$5	\$12
Subtotal - 101-299 Miscellaneous	0	15,746	7,523	5,455	765	537	1,465
10 General Liability	0	1,107	529	384	54	38	103
Subtotal - 101-865 Insurance	0	1,107	529	384	54	38	103
11 Courthouse	0	355	170	123	17	12	33
Subtotal - 101-865-1 Property Insurance	0	355	170	123	17	12	33
12 Computer Services	0	2,454	1,172	850	119	84	228
12 Specific Service	0	337	161	117	16	12	31
Subtotal - 637 Data Processing	0	2,791	1,333	967	136	95	260
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	2	1	1	0	0	0
Subtotal - Equipment Use Charge	0	2	1	1	0	0	0
Total Incoming	2,335	42,625	21,480 47.78%	15,576 34.64%	2,185 4.86%	1,534 3.41%	4,184 9.31%
C. Total Allocated		\$284,237	\$135,800	\$98,471	\$13,814	\$9,700	\$26,453

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

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County Coordination Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	239,279	1.14%	\$1,313	\$0	\$1,313	\$0	\$1,313
4 101-211 Legal Counsel	44,374	0.21%	243	0	243	43	287
5 101-215 Clerk	387,264	1.84%	2,125	0	2,125	379	2,504
6 101-243 Land Information Services	207,777	0.99%	1,140	0	1,140	203	1,343
7 101-253 Treasurer	229,025	1.09%	1,257	0	1,257	224	1,481
8 101-265 Buildings & Grounds	419,239	1.99%	2,300	0	2,300	410	2,711
9 101-299 Miscellaneous	217,383	1.03%	1,193	0	1,193	213	1,406
10 101-865 Insurance	298,957	1.42%	1,640	0	1,640	293	1,933
12 637 Data Processing	169,418	0.81%	930	0	930	166	1,095
13 101-101 Bd of Commissioners	168,490	0.80%	924	0	924	165	1,089
14 101-140 Trial Court Criminal & Civil	1,381,336	6.57%	7,579	0	7,579	1,352	8,931
15 101-147 Jury Board	6,674	0.03%	37	0	37	7	43
16 101-148 Family Division	695,405	3.31%	3,815	0	3,815	681	4,496
17 101-151 Adult Probation	8,184	0.04%	45	0	45	8	53
18 101-191 Elections	63,204	0.30%	347	0	347	62	409
19 101-225 Equalization	142,420	0.68%	781	0	781	139	921
20 101-229/CRV Prosecutor/Crime Victim	752,596	3.58%	4,129	0	4,129	737	4,866
23 101-236 Register of Deeds	215,461	1.02%	1,182	0	1,182	211	1,393
25 101-257 Co-Op Extension	117,218	0.56%	643	0	643	115	758
27 101-275 Drain Commissioner	149,773	0.71%	822	0	822	147	968
29 101-301 Sheriff's Dept	2,576,103	12.24%	14,134	0	14,134	2,522	16,656
31 101-317 Snowmobile Enforcement	600	0.00%	3	0	3	1	4
32 101-331 Marine Law	122,090	0.58%	670	0	670	120	789
33 101-333 Road Patrol	104,821	0.50%	575	0	575	103	678
34 101-351 Jail	1,789,276	8.50%	9,817	0	9,817	1,752	11,569
36 101-400 Planning	193,695	0.92%	1,063	0	1,063	190	1,252
37 101-426 Emergency Management	106,531	0.51%	584	0	584	104	689
38 101-430 Animal Control	208,028	0.99%	1,141	0	1,141	204	1,345
40 101-601 Health	433,271	2.06%	2,377	0	2,377	424	2,801
42 101-648 Medical Examiners	98,778	0.47%	542	0	542	97	639
43 101-681 Veterans Burial	24,900	0.12%	137	0	137	24	161
44 101-682 Veterans Counselor	23,785	0.11%	130	0	130	23	154
45 101-689 Soldiers & Sailors	22,119	0.11%	121	0	121	22	143
50 208 Charlton Park Fund	520,651	2.47%	2,857	0	2,857	510	3,366
51 215 Friend of the Court	883,573	4.20%	4,848	0	4,848	865	5,713
53 228 Solid Waste	50,562	0.24%	277	0	277	50	327
54 230 Bldg Strong Families	10,021	0.05%	55	0	55	10	65
55 231 C Snip Donation	1,090	0.01%	6	0	6	1	7
56 232 Animal Shelter Donations	18,184	0.09%	100	0	100	18	118
57 233 Barry Comm Resource Net	3,889	0.02%	21	0	21	4	25
58 234 Bldg Strong Families UW	27,848	0.13%	153	0	153	27	180
60 236 Remonumentation Fund	69,442	0.33%	381	0	381	68	449
68 256 ROD Automation	160,906	0.76%	883	0	883	158	1,040

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County Coordination Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70 259 Local Corr Officer	3,265	0.02%	\$18	\$0	\$18	\$3	\$21
71 260 Victims Services	2,455	0.01%	13	0	13	2	16
73 265 Drug Law Enforce	989	0.00%	5	0	5	1	6
75 269 Law Library	17,904	0.09%	98	0	98	18	116
77 276 CDBG	132,688	0.63%	728	0	728	130	858
78 277 Middleville Police Serv	264,651	1.26%	1,452	0	1,452	259	1,711
79 279 MSHDA Home Program	183,444	0.87%	1,006	0	1,006	180	1,186
82 283 Comm Corrections	98,726	0.47%	542	0	542	97	638
84 285 Adult Drug Court	161,488	0.77%	886	0	886	158	1,044
85 286 Juvenile Drug Court	112,960	0.54%	620	0	620	111	730
86 287 Mich Justice Training	8,176	0.04%	45	0	45	8	53
87 290 Social Welfare	12,135	0.06%	67	0	67	12	78
90 292 Child Care Fund	810,943	3.85%	4,449	0	4,449	794	5,243
91 294 Vets Trust	12,355	0.06%	68	0	68	12	80
93 297 Diverted Felons	43,877	0.21%	241	0	241	43	284
124 660 Telephone	32,475	0.15%	178	0	178	32	210
125 661 Vehicle Fund	116,960	0.56%	642	0	642	115	756
126 676 Worker's Comp Fund	183,850	0.87%	1,009	0	1,009	180	1,189
127 677 Health Ins. Fund	2,989,748	14.21%	16,404	0	16,404	2,927	19,331
128 678 Disability Fund	81,418	0.39%	447	0	447	80	526
129 680 Fringe Benefit Fund	500	0.00%	3	0	3	0	3
130 681 Life Ins. Fund	19,020	0.09%	104	0	104	19	123
131 682 Retirement Fund	1,846,496	8.78%	10,131	0	10,131	1,808	11,939
133 684 Unemployment	30,663	0.15%	168	0	168	30	198
137 801 Drain Fund	498,183	2.37%	2,733	0	2,733	488	3,221
138 804 Drain Maint	10,243	0.05%	56	0	56	10	66
Subtotal	21,039,252	100.00%	115,435	0	115,435	20,365	135,800
Direct Bills					0		0
Total					\$115,435		\$135,800

Basis Units: Dollar Value of Expenditures
Source:

Barry County, Michigan
OMB A-87 Cost Allocation Plan

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Accounting Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	332	1.55%	\$1,295	\$0	\$1,295	\$0	\$1,295
4 101-211 Legal Counsel	32	0.15%	125	0	125	22	147
5 101-215 Clerk	465	2.17%	1,814	0	1,814	325	2,139
6 101-243 Land Information Services	332	1.55%	1,295	0	1,295	232	1,527
7 101-253 Treasurer	298	1.39%	1,163	0	1,163	208	1,371
8 101-265 Buildings & Grounds	588	2.74%	2,294	0	2,294	411	2,705
9 101-299 Miscellaneous	255	1.19%	995	0	995	178	1,173
10 101-865 Insurance	4	0.02%	16	0	16	3	18
12 637 Data Processing	219	1.02%	854	0	854	153	1,008
13 101-101 Bd of Commissioners	215	1.00%	839	0	839	150	989
14 101-140 Trial Court Criminal & Civil	961	4.48%	3,749	0	3,749	672	4,421
15 101-147 Jury Board	32	0.15%	125	0	125	22	147
16 101-148 Family Division	767	3.58%	2,992	0	2,992	536	3,529
17 101-151 Adult Probation	49	0.23%	191	0	191	34	225
18 101-191 Elections	107	0.50%	417	0	417	75	492
19 101-225 Equalization	364	1.70%	1,420	0	1,420	254	1,675
20 101-229/CRV Prosecutor/Crime Victim	776	3.62%	3,028	0	3,028	543	3,570
22 101-230 Extraditions	4	0.02%	16	0	16	3	18
23 101-236 Register of Deeds	378	1.76%	1,475	0	1,475	264	1,739
24 101-254 Tax Tribunal	21	0.10%	82	0	82	15	97
25 101-257 Co-Op Extension	117	0.55%	456	0	456	82	538
27 101-275 Drain Commissioner	328	1.53%	1,280	0	1,280	229	1,509
28 101-280 Soil Conservation	1	0.00%	4	0	4	1	5
29 101-301 Sheriff's Dept	859	4.00%	3,351	0	3,351	601	3,952
30 101-315 Seat Belt Enf	2	0.01%	8	0	8	1	9
31 101-317 Snowmobile Enforcement	20	0.09%	78	0	78	14	92
32 101-331 Marine Law	234	1.09%	913	0	913	164	1,077
33 101-333 Road Patrol	312	1.45%	1,217	0	1,217	218	1,435
34 101-351 Jail	1,212	5.65%	4,729	0	4,729	847	5,576
35 101-355 Sheriff-Animal Control	92	0.43%	359	0	359	64	423
36 101-400 Planning	419	1.95%	1,635	0	1,635	293	1,928
37 101-426 Emergency Management	364	1.70%	1,420	0	1,420	254	1,675
38 101-430 Animal Control	662	3.09%	2,583	0	2,583	463	3,046
40 101-601 Health	4	0.02%	16	0	16	3	18
41 101-602 Health & Safety Fund	3	0.01%	12	0	12	2	14
42 101-648 Medical Examiners	66	0.31%	258	0	258	46	304
43 101-681 Veterans Burial	68	0.32%	265	0	265	48	313
44 101-682 Veterans Counselor	180	0.84%	702	0	702	126	828
45 101-689 Soldiers & Sailors	69	0.32%	269	0	269	48	317
48 201 Road Commission	74	0.34%	289	0	289	52	340
49 205 Central Dispatch	922	4.30%	3,597	0	3,597	645	4,242
50 208 Charlton Park Fund	1,120	5.22%	4,370	0	4,370	783	5,153
51 215 Friend of the Court	427	1.99%	1,666	0	1,666	299	1,964

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Accounting Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 228 Solid Waste	66	0.31%	\$258	\$0	\$258	\$46	\$304
54 230 Bldg Strong Families	2	0.01%	8	0	8	1	9
55 231 C Snip Donation	12	0.06%	47	0	47	8	55
56 232 Animal Shelter Donations	25	0.12%	98	0	98	17	115
57 233 Barry Comm Resource Net	15	0.07%	59	0	59	10	69
58 234 Bldg Strong Families UW	23	0.11%	90	0	90	16	106
60 236 Remonumentation Fund	169	0.79%	659	0	659	118	778
63 248 Building Rehab Fund	25	0.12%	98	0	98	17	115
64 250 Park & Rec Fund	37	0.17%	144	0	144	26	170
66 253 Master Land Use Prog	2	0.01%	8	0	8	1	9
67 255 EDC	5	0.02%	20	0	20	3	23
68 256 ROD Automation	42	0.20%	164	0	164	29	193
70 259 Local Corr Officer	9	0.04%	35	0	35	6	41
71 260 Victims Services	31	0.14%	121	0	121	22	143
72 263 School Liason	44	0.21%	172	0	172	31	202
73 265 Drug Law Enforce	1	0.00%	4	0	4	1	5
75 269 Law Library	32	0.15%	125	0	125	22	147
76 275 Comm on Aging	1,719	8.01%	6,707	0	6,707	1,202	7,909
77 276 CDBG	34	0.16%	133	0	133	24	156
78 277 Middleville Police Serv	301	1.40%	1,174	0	1,174	210	1,385
79 279 MSHDA Home Program	29	0.14%	113	0	113	20	133
80 281 Swift & Sure Sanctions	198	0.92%	773	0	773	138	911
82 283 Comm Corrections	358	1.67%	1,397	0	1,397	250	1,647
83 284 Rev Sharing	1	0.00%	4	0	4	1	5
84 285 Adult Drug Court	356	1.66%	1,389	0	1,389	249	1,638
85 286 Juvenile Drug Court	413	1.93%	1,611	0	1,611	289	1,900
86 287 Mich Justice Training	10	0.05%	39	0	39	7	46
87 290 Social Welfare	30	0.14%	117	0	117	21	138
88 292 CC Wrap Around	318	1.48%	1,241	0	1,241	222	1,463
89 292 CC Juv Justice	283	1.32%	1,104	0	1,104	198	1,302
90 292 Child Care Fund	574	2.68%	2,239	0	2,239	401	2,641
91 294 Vets Trust	17	0.08%	66	0	66	12	78
92 295 Airport Fund	326	1.52%	1,272	0	1,272	228	1,500
93 297 Diverted Felons	28	0.13%	109	0	109	20	129
94 352 FOC Ren Debt Relocations	4	0.02%	16	0	16	3	18
95 354 Yankee Springs Water	3	0.01%	12	0	12	2	14
96 355 Middleville Water Debt	3	0.01%	12	0	12	2	14
97 356 Middleville Water Debt 206	3	0.01%	12	0	12	2	14
98 357 Fawn Lake Sewer	4	0.02%	16	0	16	3	18
99 358 Yankee Spring	3	0.01%	12	0	12	2	14
100 359 Finkbeiner/Crain Debt	3	0.01%	12	0	12	2	14
103 368 Thornapple Manor	29	0.14%	113	0	113	20	133
105 372 Courts & Law Build Debt	3	0.01%	12	0	12	2	14

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

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Accounting Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
106 374 1999 BPW Middleville	4	0.02%	\$16	\$0	\$16	\$3	\$18
107 376 2003 Refunding Sewer	4	0.02%	16	0	16	3	18
108 377 Leach & Middle Lake	3	0.01%	12	0	12	2	14
110 466 Thornapple Bldg Auth	18	0.08%	70	0	70	13	83
111 472 McKeown Bridge Park	2	0.01%	8	0	8	1	9
112 477 Leach-Middle Lake	10	0.05%	39	0	39	7	46
114 510 2010 Delinquent Tax	10	0.05%	39	0	39	7	46
116 512 Thornapple Manor Fund	96	0.45%	375	0	375	67	442
117 516 100% Tax Payment	1	0.00%	4	0	4	1	5
118 517 Foreclosure Fund	1	0.00%	4	0	4	1	5
120 528 2008 Del Tax Fund	1	0.00%	4	0	4	1	5
121 529 2009 Del Tax Fund	8	0.04%	31	0	31	6	37
122 588 Transit Fund	845	3.94%	3,297	0	3,297	591	3,888
123 595 Commissary	151	0.70%	589	0	589	106	695
124 660 Telephone	51	0.24%	199	0	199	36	235
125 661 Vehicle Fund	23	0.11%	90	0	90	16	106
126 676 Worker's Comp Fund	93	0.43%	363	0	363	65	428
127 677 Health Ins. Fund	91	0.42%	355	0	355	64	419
128 678 Disability Fund	201	0.94%	784	0	784	141	925
129 680 Fringe Benefit Fund	12	0.06%	47	0	47	8	55
130 681 Life Ins. Fund	13	0.06%	51	0	51	9	60
131 682 Retirement Fund	28	0.13%	109	0	109	20	129
132 683 Dental/Optical	225	1.05%	878	0	878	157	1,035
133 684 Unemployment	5	0.02%	20	0	20	3	23
135 716 Co-Op Ext Grant	15	0.07%	59	0	59	10	69
137 801 Drain Fund	129	0.60%	503	0	503	90	593
138 804 Drain Maint	6	0.03%	23	0	23	4	28
140 843 Gun Lake Weed Assess	21	0.10%	82	0	82	15	97
141 851 Drain Debt	12	0.06%	47	0	47	8	55
143 Other	31	0.14%	121	0	121	22	143
Subtotal	21,454	100.00%	83,704	0	83,704	14,767	98,471
Direct Bills					0		0
Total					\$83,704		\$98,471

Basis Units: Expenditure Transactions
Source:

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

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Risk Management Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 101-865 Insurance	100	100.00%	\$11,743	\$0	\$11,743	\$2,072	\$13,814
Subtotal	100	100.00%	11,743	0	11,743	2,072	13,814
Direct Bills					0		0
Total					\$11,743		\$13,814
Basis Units: Direct to Insurance							
Source:							

**Barry County, Michigan
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Computer Operations Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 637 Data Processing	100	100.00%	\$8,245	\$0	\$8,245	\$1,455	\$9,700
Subtotal	100	100.00%	8,245	0	8,245	1,455	9,700
Direct Bills					0		0
Total					\$8,245		\$9,700
Basis Units: Direct to Computer Services							
Source:							

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

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Personnel Management Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	234,761.81	1.77%	\$398	\$0	\$398	\$0	\$398
5 101-215 Clerk	361,079.86	2.72%	612	0	612	110	722
6 101-243 Land Information Services	201,759.13	1.52%	342	0	342	61	404
7 101-253 Treasurer	203,938.98	1.54%	346	0	346	62	408
8 101-265 Buildings & Grounds	210,977.68	1.59%	358	0	358	64	422
9 101-299 Miscellaneous	1,280.66	0.01%	2	0	2	0	3
13 101-101 Bd of Commissioners	139,391.37	1.05%	236	0	236	42	279
14 101-140 Trial Court Criminal & Civil	995,218.43	7.51%	1,688	0	1,688	303	1,991
15 101-147 Jury Board	1,184.17	0.01%	2	0	2	0	2
16 101-148 Family Division	564,306.82	4.26%	957	0	957	172	1,129
18 101-191 Elections	5,313.12	0.04%	9	0	9	2	11
19 101-225 Equalization	80,720.09	0.61%	137	0	137	25	162
20 101-229/CRV Prosecutor/Crime Victim	726,417.34	5.48%	1,232	0	1,232	221	1,453
23 101-236 Register of Deeds	208,641.66	1.57%	354	0	354	64	417
25 101-257 Co-Op Extension	11,015.07	0.08%	19	0	19	3	22
27 101-275 Drain Commissioner	139,548.17	1.05%	237	0	237	43	279
29 101-301 Sheriff's Dept	2,326,078.40	17.55%	3,945	0	3,945	709	4,654
31 101-317 Snowmobile Enforcement	599.50	0.00%	1	0	1	0	1
32 101-331 Marine Law	100,957.74	0.76%	171	0	171	31	202
33 101-333 Road Patrol	89,269.96	0.67%	151	0	151	27	179
34 101-351 Jail	1,278,198.36	9.64%	2,168	0	2,168	389	2,557
35 101-355 Sheriff-Animal Control	15,262.71	0.12%	26	0	26	5	31
36 101-400 Planning	181,723.08	1.37%	308	0	308	55	364
37 101-426 Emergency Management	82,652.97	0.62%	140	0	140	25	165
38 101-430 Animal Control	122,375.64	0.92%	208	0	208	37	245
44 101-682 Veterans Counselor	21,653.77	0.16%	37	0	37	7	43
49 205 Central Dispatch	1,122,539.63	8.47%	1,904	0	1,904	342	2,246
50 208 Charlton Park Fund	314,739.50	2.37%	534	0	534	96	630
51 215 Friend of the Court	846,177.03	6.38%	1,435	0	1,435	258	1,693
60 236 Remonumentation Fund	23,925.13	0.18%	41	0	41	7	48
76 275 Comm on Aging	1,024,528.89	7.73%	1,738	0	1,738	312	2,050
78 277 Middleville Police Serv	260,122.39	1.96%	441	0	441	79	520
80 281 Swift & Sure Sanctions	55,152.20	0.42%	94	0	94	17	110
82 283 Comm Corrections	89,840.26	0.68%	152	0	152	27	180
84 285 Adult Drug Court	131,165.11	0.99%	222	0	222	40	262
85 286 Juvenile Drug Court	79,729.26	0.60%	135	0	135	24	160
88 292 CC Wrap Around	75,122.16	0.57%	127	0	127	23	150
89 292 CC Juv Justice	67,580.90	0.51%	115	0	115	21	135
90 292 Child Care Fund	148,343.93	1.12%	252	0	252	45	297
122 588 Transit Fund	713,510.67	5.38%	1,210	0	1,210	217	1,428

**Barry County, Michigan
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Personnel Management Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	13,256,803.55	100.00%	22,486	0	22,486	3,967	26,453
Direct Bills					0		0
Total					\$22,486		\$26,453
Basis Units: Dollar Value of Wages & Finges							
Source:							

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
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
3 101-175 Administration	1,313	1,295	0	0	398	3,006
4 101-211 Legal Counsel	287	147	0	0	0	434
5 101-215 Clerk	2,504	2,139	0	0	722	5,366
6 101-243 Land Information Services	1,343	1,527	0	0	404	3,275
7 101-253 Treasurer	1,481	1,371	0	0	408	3,260
8 101-265 Buildings & Grounds	2,711	2,705	0	0	422	5,838
9 101-299 Miscellaneous	1,406	1,173	0	0	3	2,581
10 101-865 Insurance	1,933	18	13,814	0	0	15,765
12 637 Data Processing	1,095	1,008	0	9,700	0	11,803
13 101-101 Bd of Commissioners	1,089	989	0	0	279	2,357
14 101-140 Trial Court Criminal & Civil	8,931	4,421	0	0	1,991	15,344
15 101-147 Jury Board	43	147	0	0	2	193
16 101-148 Family Division	4,496	3,529	0	0	1,129	9,154
17 101-151 Adult Probation	53	225	0	0	0	278
18 101-191 Elections	409	492	0	0	11	912
19 101-225 Equalization	921	1,675	0	0	162	2,757
20 101-229/CRV Prosecutor/Crime Victim	4,866	3,570	0	0	1,453	9,890
22 101-230 Extraditions	0	18	0	0	0	18
23 101-236 Register of Deeds	1,393	1,739	0	0	417	3,550
24 101-254 Tax Tribunal	0	97	0	0	0	97
25 101-257 Co-Op Extension	758	538	0	0	22	1,318
27 101-275 Drain Commissioner	968	1,509	0	0	279	2,757
28 101-280 Soil Conservation	0	5	0	0	0	5
29 101-301 Sheriff's Dept	16,656	3,952	0	0	4,654	25,262
30 101-315 Seat Belt Enf	0	9	0	0	0	9
31 101-317 Snowmobile Enforcement	4	92	0	0	1	97
32 101-331 Marine Law	789	1,077	0	0	202	2,068
33 101-333 Road Patrol	678	1,435	0	0	179	2,292
34 101-351 Jail	11,569	5,576	0	0	2,557	19,702
35 101-355 Sheriff-Animal Control	0	423	0	0	31	454
36 101-400 Planning	1,252	1,928	0	0	364	3,544
37 101-426 Emergency Management	689	1,675	0	0	165	2,529
38 101-430 Animal Control	1,345	3,046	0	0	245	4,636
40 101-601 Health	2,801	18	0	0	0	2,820
41 101-602 Health & Safety Fund	0	14	0	0	0	14
42 101-648 Medical Examiners	639	304	0	0	0	942
43 101-681 Veterans Burial	161	313	0	0	0	474
44 101-682 Veterans Counselor	154	828	0	0	43	1,025
45 101-689 Soldiers & Sailors	143	317	0	0	0	460
48 201 Road Commission	0	340	0	0	0	340

**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
49 205 Central Dispatch	\$0	\$4,242	\$0	\$0	\$2,246	\$6,488
50 208 Charlton Park Fund	3,366	5,153	0	0	630	9,149
51 215 Friend of the Court	5,713	1,964	0	0	1,693	9,370
53 228 Solid Waste	327	304	0	0	0	631
54 230 Bldg Strong Families	65	9	0	0	0	74
55 231 C Snip Donation	7	55	0	0	0	62
56 232 Animal Shelter Donations	118	115	0	0	0	233
57 233 Barry Comm Resource Net	25	69	0	0	0	94
58 234 Bldg Strong Families UW	180	106	0	0	0	286
60 236 Remonumentation Fund	449	778	0	0	48	1,274
63 248 Building Rehab Fund	0	115	0	0	0	115
64 250 Park & Rec Fund	0	170	0	0	0	170
66 253 Master Land Use Prog	0	9	0	0	0	9
67 255 EDC	0	23	0	0	0	23
68 256 ROD Automation	1,040	193	0	0	0	1,234
70 259 Local Corr Officer	21	41	0	0	0	63
71 260 Victims Services	16	143	0	0	0	158
72 263 School Liason	0	202	0	0	0	202
73 265 Drug Law Enforce	6	5	0	0	0	11
75 269 Law Library	116	147	0	0	0	263
76 275 Comm on Aging	0	7,909	0	0	2,050	9,958
77 276 CDBG	858	156	0	0	0	1,014
78 277 Middleville Police Serv	1,711	1,385	0	0	520	3,616
79 279 MSHDA Home Program	1,186	133	0	0	0	1,320
80 281 Swift & Sure Sanctions	0	911	0	0	110	1,021
82 283 Comm Corrections	638	1,647	0	0	180	2,465
83 284 Rev Sharing	0	5	0	0	0	5
84 285 Adult Drug Court	1,044	1,638	0	0	262	2,944
85 286 Juvenile Drug Court	730	1,900	0	0	160	2,790
86 287 Mich Justice Training	53	46	0	0	0	99
87 290 Social Welfare	78	138	0	0	0	216
88 292 CC Wrap Around	0	1,463	0	0	150	1,613
89 292 CC Juv Justice	0	1,302	0	0	135	1,437
90 292 Child Care Fund	5,243	2,641	0	0	297	8,181
91 294 Vets Trust	80	78	0	0	0	158
92 295 Airport Fund	0	1,500	0	0	0	1,500
93 297 Diverted Felons	284	129	0	0	0	413
94 352 FOC Ren Debt Relocations	0	18	0	0	0	18
95 354 Yankee Springs Water	0	14	0	0	0	14
96 355 Middleville Water Debt	0	14	0	0	0	14
97 356 Middleville Water Debt 206	0	14	0	0	0	14

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
98 357 Fawn Lake Sewer	\$0	\$18	\$0	\$0	\$0	\$18
99 358 Yankee Spring	0	14	0	0	0	14
100 359 Finkbeiner/Crain Debt	0	14	0	0	0	14
103 368 Thornapple Manor	0	133	0	0	0	133
105 372 Courts & Law Build Debt	0	14	0	0	0	14
106 374 1999 BPW Middleville	0	18	0	0	0	18
107 376 2003 Refunding Sewer	0	18	0	0	0	18
108 377 Leach & Middle Lake	0	14	0	0	0	14
110 466 Thornapple Bldg Auth	0	83	0	0	0	83
111 472 McKeown Bridge Park	0	9	0	0	0	9
112 477 Leach-Middle Lake	0	46	0	0	0	46
114 510 2010 Delinquent Tax	0	46	0	0	0	46
116 512 Thornapple Manor Fund	0	442	0	0	0	442
117 516 100% Tax Payment	0	5	0	0	0	5
118 517 Foreclosure Fund	0	5	0	0	0	5
120 528 2008 Del Tax Fund	0	5	0	0	0	5
121 529 2009 Del Tax Fund	0	37	0	0	0	37
122 588 Transit Fund	0	3,888	0	0	1,428	5,315
123 595 Commissary	0	695	0	0	0	695
124 660 Telephone	210	235	0	0	0	445
125 661 Vehicle Fund	756	106	0	0	0	862
126 676 Worker's Comp Fund	1,189	428	0	0	0	1,617
127 677 Health Ins. Fund	19,331	419	0	0	0	19,750
128 678 Disability Fund	526	925	0	0	0	1,451
129 680 Fringe Benefit Fund	3	55	0	0	0	58
130 681 Life Ins. Fund	123	60	0	0	0	183
131 682 Retirement Fund	11,939	129	0	0	0	12,068
132 683 Dental/Optical	0	1,035	0	0	0	1,035
133 684 Unemployment	198	23	0	0	0	221
135 716 Co-Op Ext Grant	0	69	0	0	0	69
137 801 Drain Fund	3,221	593	0	0	0	3,815
138 804 Drain Maint	66	28	0	0	0	94
140 843 Gun Lake Weed Assess	0	97	0	0	0	97
141 851 Drain Debt	0	55	0	0	0	55
143 Other	0	143	0	0	0	143
Total	\$135,800	\$98,471	\$13,814	\$9,700	\$26,453	\$284,237

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

FY 2012
11/25/2013

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

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

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

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

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

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2012
11/25/2013

A. Department Costs

Dept:4 101-211 Legal Counsel

Description		Amount	General Admin	Labor Relations	Specific Service
<hr/>					
Personnel Costs					
Salaries	S	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
<hr/>					
Services & Supplies Cost					
Arbatration	P	0	0	0	0
Other Legal Fees	P	21,202	0	0	21,202
Labor Counsel	P	23,172	0	23,172	0
Subtotal - Services & Supplies		44,374	0	23,172	21,202
<hr/>					
Department Cost Total		44,374	0	23,172	21,202
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<hr/>					
Total Costs After Adjustments		44,374	0	23,172	21,202
<hr/>					
General Admin Distribution			0	0	0
<hr/>					
Grand Total		\$44,374		\$23,172	\$21,202
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Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2012
11/25/2013

B. Incoming Costs - (Default Spread Expense%)

Dept:4 101-211 Legal Counsel

Department	First Incoming	Second Incoming	Labor Relations	Specific Service
3 County Coordination	\$243	\$0	\$127	\$116
3 Accounting	125	0	65	60
Subtotal - 101-175 Administration	368	0	192	176
5 Accounting	0	109	57	52
Subtotal - 101-215 Clerk	0	109	57	52
7 Accounting & Cash Receipting	0	424	221	203
Subtotal - 101-253 Treasurer	0	424	221	203
9 Audit	0	63	33	30
9 Cost Plan	0	1,010	527	483
9 Accounting	0	41	21	20
Subtotal - 101-299 Miscellaneous	0	1,114	582	532
10 General Liability	0	205	107	98
Subtotal - 101-865 Insurance	0	205	107	98
3 County Coordination	0	43	22	21
3 Accounting	0	22	11	11
Subtotal - 101-175 Administration	0	65	34	31
Total Incoming	368	1,917	1,193 52.22%	1,092 47.78%
C. Total Allocated		\$46,659	\$24,365	\$22,294

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

FY 2012
11/25/2013

Labor Relations Allocations

Dept:4 101-211 Legal Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-215 Clerk	5	4.00%	\$935	\$0	\$935	\$40	\$975
6 101-243 Land Information Services	2	1.60%	374	0	374	16	390
7 101-253 Treasurer	2	1.60%	374	0	374	16	390
8 101-265 Buildings & Grounds	4	3.20%	748	0	748	32	780
14 101-140 Trial Court Criminal & Civil	12	9.60%	2,243	0	2,243	96	2,339
16 101-148 Family Division	6	4.80%	1,121	0	1,121	48	1,170
19 101-225 Equalization	1	0.80%	187	0	187	8	195
20 101-229/CRV Prosecutor/Crime Victim	7	5.60%	1,308	0	1,308	56	1,364
23 101-236 Register of Deeds	3	2.40%	561	0	561	24	585
27 101-275 Drain Commissioner	1	0.80%	187	0	187	8	195
29 101-301 Sheriff's Dept	29	23.20%	5,420	0	5,420	232	5,653
34 101-351 Jail	19	15.20%	3,551	0	3,551	152	3,704
36 101-400 Planning	2	1.60%	374	0	374	16	390
38 101-430 Animal Control	2	1.60%	374	0	374	16	390
49 205 Central Dispatch	10	8.00%	1,869	0	1,869	80	1,949
51 215 Friend of the Court	12	9.60%	2,243	0	2,243	96	2,339
80 281 Swift & Sure Sanctions	2	1.60%	374	0	374	16	390
84 285 Adult Drug Court	2	1.60%	374	0	374	16	390
88 292 CC Wrap Around	1	0.80%	187	0	187	8	195
89 292 CC Juv Justice	1	0.80%	187	0	187	8	195
90 292 Child Care Fund	2	1.60%	374	0	374	16	390
Subtotal	125	100.00%	23,364	0	23,364	1,001	24,365
Direct Bills					0		0
Total					\$23,364		\$24,365

Basis Units: # of Union Postitions by Dept
Source:

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2012
11/25/2013

Specific Service Allocations

Dept:4 101-211 Legal Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	1,320	6.23%	\$1,331	\$0	\$1,331	\$0	\$1,331
5 101-215 Clerk	99	0.47%	100	0	100	5	104
7 101-253 Treasurer	3,285	15.49%	3,312	0	3,312	151	3,464
27 101-275 Drain Commissioner	11,535	54.41%	11,631	0	11,631	531	12,162
36 101-400 Planning	99	0.47%	100	0	100	5	104
143 Other	4,864	22.94%	4,904	0	4,904	224	5,128
Subtotal	21,202	100.00%	21,378	0	21,378	916	22,294
Direct Bills					0		0
Total					\$21,378		\$22,294

Basis Units: Dollar Value of Legal Serv by Dept
Source:

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

FY 2012
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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	1,331	1,331
5 101-215 Clerk	975	104	1,079
6 101-243 Land Information Services	390	0	390
7 101-253 Treasurer	390	3,464	3,853
8 101-265 Buildings & Grounds	780	0	780
14 101-140 Trial Court Criminal & Civil	2,339	0	2,339
16 101-148 Family Division	1,170	0	1,170
19 101-225 Equalization	195	0	195
20 101-229/CRV Prosecutor/Crime Victim	1,364	0	1,364
23 101-236 Register of Deeds	585	0	585
27 101-275 Drain Commissioner	195	12,162	12,357
29 101-301 Sheriff's Dept	5,653	0	5,653
34 101-351 Jail	3,704	0	3,704
36 101-400 Planning	390	104	494
38 101-430 Animal Control	390	0	390
49 205 Central Dispatch	1,949	0	1,949
51 215 Friend of the Court	2,339	0	2,339
80 281 Swift & Sure Sanctions	390	0	390
84 285 Adult Drug Court	390	0	390
88 292 CC Wrap Around	195	0	195
89 292 CC Juv Justice	195	0	195
90 292 Child Care Fund	390	0	390
143 Other	0	5,128	5,128
Total	\$24,365	\$22,294	\$46,659

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

FY 2012
11/25/2013

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

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

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

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

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

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

FY 2012
11/25/2013

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

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

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

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2012
11/25/2013

A. Department Costs

Dept:5 101-215 Clerk

Description		Amount	General Admin	Payroll/Fringe	Accounting	Gen. Govt
Personnel Costs						
Salaries	S1	253,051	36,476	31,663	35,969	148,944
<i>Salary % Split</i>			<i>14.41%</i>	<i>12.51%</i>	<i>14.21%</i>	<i>58.86%</i>
Benefits	S	108,029	15,572	13,517	15,355	63,585
Subtotal - Personnel Costs		361,080	52,048	45,180	51,324	212,529
Services & Supplies Cost						
Office Supplies	S	10,502	1,514	1,314	1,493	6,181
Postage	S	5,885	848	736	837	3,464
Dues & Subscriptions	S	490	71	61	70	288
Contractual Services	S	5,139	741	643	730	3,025
Imaging	D	0	0	0	0	0
Telephone & Fax	S	1,309	189	164	186	770
Travel	S	517	75	65	73	304
Office Equip Repairs	S	1,985	286	248	282	1,168
Employee Training	S	319	46	40	45	188
Refunds	P	38	0	0	0	38
Subtotal - Services & Supplies		26,184	3,770	3,271	3,716	15,426
Department Cost Total		387,264	55,818	48,451	55,040	227,955
Adjustments to Cost						
Imaging	D	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		387,264	55,818	48,451	55,040	227,955
General Admin Distribution			(55,818)	8,160	9,270	38,387
Grand Total		\$387,264		\$56,611	\$64,310	\$266,342
						not allocated

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2012
11/25/2013

B. Incoming Costs - (Default Spread Salary%)

Dept:5 101-215 Clerk

Department	First Incoming	Second Incoming	Payroll/Fringe	Accounting	Gen. Govt
1 Courthouse	\$4,212	\$0	\$616	\$700	\$2,897
Subtotal - Building Use Charge	4,212	0	616	700	2,897
2 Equipment Use Charge	3,085	0	451	512	2,122
2 Imaging	35,199	0	5,146	5,846	24,207
2 DP Equip/Software	2,787	0	407	463	1,917
Subtotal - Equipment Use Charge	41,071	0	6,005	6,821	28,245
3 County Coordination	2,125	0	311	353	1,461
3 Accounting	1,814	0	265	301	1,248
3 Personnel Management	612	0	89	102	421
Subtotal - 101-175 Administration	4,551	0	665	756	3,130
4 Labor Relations	935	0	137	155	643
4 Specific Service	100	0	15	17	69
Subtotal - 101-211 Legal Counsel	1,035	0	151	172	712
5 Payroll/Fringe	0	1,745	255	290	1,200
5 Accounting	0	1,577	231	262	1,085
Subtotal - 101-215 Clerk	0	3,322	486	552	2,285
6 Land Info Services	0	8,851	1,294	1,470	6,087
Subtotal - 101-243 Land Information S	0	8,851	1,294	1,470	6,087
7 Accounting & Cash Receipting	0	6,168	902	1,024	4,242
Subtotal - 101-253 Treasurer	0	6,168	902	1,024	4,242
8 Courthouse	0	20,160	2,947	3,348	13,864
Subtotal - 101-265 Buildings & Ground	0	20,160	2,947	3,348	13,864
9 Paper	0	716	105	119	492
9 Courthouse Copier Serv	0	1,157	169	192	796
9 Audit	0	548	80	91	377
9 Cost Plan	0	1,010	148	168	695
9 Accounting	0	589	86	98	405

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2012
11/25/2013

B. Incoming Costs - (Default Spread Salary%)

Dept:5 101-215 Clerk

Department	First Incoming	Second Incoming	Payroll/Fringe	Accounting	Gen. Govt
9 Flex Spending	\$0	\$231	\$34	\$38	\$159
9 Health Ins. Gen Contrib	0	5,352	782	889	3,681
9 Health Ins. Gen Contrib Adj	0	40,996	5,994	6,809	28,194
9 OPEB Valuation	0	466	68	77	320
Subtotal - 101-299 Miscellaneous	0	51,065	7,466	8,481	35,119
10 General Liability	0	1,791	262	297	1,232
Subtotal - 101-865 Insurance	0	1,791	262	297	1,232
11 Courthouse	0	741	108	123	510
Subtotal - 101-865-1 Property Insurance	0	741	108	123	510
12 Computer Services	0	11,043	1,614	1,834	7,595
Subtotal - 637 Data Processing	0	11,043	1,614	1,834	7,595
1 Courthouse	0	17	2	3	12
Subtotal - Building Use Charge	0	17	2	3	12
2 Equipment Use Charge	0	21	3	3	14
2 Imaging	0	236	35	39	162
2 DP Equip/Software	0	19	3	3	13
Subtotal - Equipment Use Charge	0	276	40	46	190
3 County Coordination	0	379	55	63	261
3 Accounting	0	325	48	54	224
3 Personnel Management	0	110	16	18	76
Subtotal - 101-175 Administration	0	814	119	135	560
4 Labor Relations	0	40	6	7	28
4 Specific Service	0	5	1	1	3
Subtotal - 101-211 Legal Counsel	0	45	7	7	31
Total Incoming	50,869	104,293	22,684 14.62%	25,769 16.61%	106,708 68.77%
C. Total Allocated		\$542,426	\$79,296	\$90,080	\$373,051

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2012
11/25/2013

Payroll/Fringe Allocations

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	234,761.81	1.77%	\$1,134	\$0	\$1,134	\$0	\$1,134
5 101-215 Clerk	361,079.86	2.72%	1,745	0	1,745	0	1,745
6 101-243 Land Information Services	201,759.13	1.52%	975	0	975	243	1,218
7 101-253 Treasurer	203,938.98	1.54%	985	0	985	246	1,231
8 101-265 Buildings & Grounds	210,977.68	1.59%	1,019	0	1,019	254	1,273
9 101-299 Miscellaneous	1,280.66	0.01%	6	0	6	2	8
13 101-101 Bd of Commissioners	139,391.37	1.05%	673	0	673	168	841
14 101-140 Trial Court Criminal & Civil	995,218.43	7.51%	4,808	0	4,808	1,199	6,007
15 101-147 Jury Board	1,184.17	0.01%	6	0	6	1	7
16 101-148 Family Division	564,306.82	4.26%	2,726	0	2,726	680	3,406
18 101-191 Elections	5,313.12	0.04%	26	0	26	6	32
19 101-225 Equalization	80,720.09	0.61%	390	0	390	97	487
20 101-229/CRV Prosecutor/Crime Victim	726,417.34	5.48%	3,510	0	3,510	875	4,384
23 101-236 Register of Deeds	208,641.66	1.57%	1,008	0	1,008	251	1,259
25 101-257 Co-Op Extension	11,015.07	0.08%	53	0	53	13	66
27 101-275 Drain Commissioner	139,548.17	1.05%	674	0	674	168	842
29 101-301 Sheriff's Dept	2,326,078.40	17.55%	11,238	0	11,238	2,801	14,039
31 101-317 Snowmobile Enforcement	599.50	0.00%	3	0	3	1	4
32 101-331 Marine Law	100,957.74	0.76%	488	0	488	122	609
33 101-333 Road Patrol	89,269.96	0.67%	431	0	431	108	539
34 101-351 Jail	1,278,198.36	9.64%	6,175	0	6,175	1,539	7,715
35 101-355 Sheriff-Animal Control	15,262.71	0.12%	74	0	74	18	92
36 101-400 Planning	181,723.08	1.37%	878	0	878	219	1,097
37 101-426 Emergency Management	82,652.97	0.62%	399	0	399	100	499
38 101-430 Animal Control	122,375.64	0.92%	591	0	591	147	739
44 101-682 Veterans Counselor	21,653.77	0.16%	105	0	105	26	131
49 205 Central Dispatch	1,122,539.63	8.47%	5,423	0	5,423	1,352	6,775
50 208 Charlton Park Fund	314,739.50	2.37%	1,521	0	1,521	379	1,900
51 215 Friend of the Court	846,177.03	6.38%	4,088	0	4,088	1,019	5,107
60 236 Remonumentation Fund	23,925.13	0.18%	116	0	116	29	144
76 275 Comm on Aging	1,024,528.89	7.73%	4,950	0	4,950	1,234	6,184
78 277 Middleville Police Serv	260,122.39	1.96%	1,257	0	1,257	313	1,570
80 281 Swift & Sure Sanctions	55,152.20	0.42%	266	0	266	66	333
82 283 Comm Corrections	89,840.26	0.68%	434	0	434	108	542
84 285 Adult Drug Court	131,165.11	0.99%	634	0	634	158	792
85 286 Juvenile Drug Court	79,729.26	0.60%	385	0	385	96	481
88 292 CC Wrap Around	75,122.16	0.57%	363	0	363	90	453
89 292 CC Juv Justice	67,580.90	0.51%	327	0	327	81	408
90 292 Child Care Fund	148,343.93	1.12%	717	0	717	179	895
122 588 Transit Fund	713,510.67	5.38%	3,447	0	3,447	859	4,307

Barry County, Michigan
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 11/25/2013

Payroll/Fringe Allocations

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	13,256,803.55	100.00%	64,048	0	64,048	15,247	79,296
Direct Bills					0		0
<hr/>							
Total					\$64,048		\$79,296
<hr/>							
Basis Units: Dollar Value of Wages & Fringes							
Source:							

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2012
11/25/2013

Accounting Allocations

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	332	1.55%	\$1,126	\$0	\$1,126	\$0	\$1,126
4 101-211 Legal Counsel	32	0.15%	109	0	109	0	109
5 101-215 Clerk	465	2.17%	1,577	0	1,577	0	1,577
6 101-243 Land Information Services	332	1.55%	1,126	0	1,126	279	1,405
7 101-253 Treasurer	298	1.39%	1,011	0	1,011	250	1,261
8 101-265 Buildings & Grounds	588	2.74%	1,994	0	1,994	494	2,488
9 101-299 Miscellaneous	255	1.19%	865	0	865	214	1,079
10 101-865 Insurance	4	0.02%	14	0	14	3	17
12 637 Data Processing	219	1.02%	743	0	743	184	927
13 101-101 Bd of Commissioners	215	1.00%	729	0	729	181	910
14 101-140 Trial Court Criminal & Civil	961	4.48%	3,259	0	3,259	807	4,066
15 101-147 Jury Board	32	0.15%	109	0	109	27	135
16 101-148 Family Division	767	3.58%	2,601	0	2,601	644	3,245
17 101-151 Adult Probation	49	0.23%	166	0	166	41	207
18 101-191 Elections	107	0.50%	363	0	363	90	453
19 101-225 Equalization	364	1.70%	1,234	0	1,234	306	1,540
20 101-229/CRV Prosecutor/Crime Victim	776	3.62%	2,632	0	2,632	652	3,283
22 101-230 Extraditions	4	0.02%	14	0	14	3	17
23 101-236 Register of Deeds	378	1.76%	1,282	0	1,282	317	1,599
24 101-254 Tax Tribunal	21	0.10%	71	0	71	18	89
25 101-257 Co-Op Extension	117	0.55%	397	0	397	98	495
27 101-275 Drain Commissioner	328	1.53%	1,112	0	1,112	275	1,388
28 101-280 Soil Conservation	1	0.00%	3	0	3	1	4
29 101-301 Sheriff's Dept	859	4.00%	2,913	0	2,913	721	3,635
30 101-315 Seat Belt Enf	2	0.01%	7	0	7	2	8
31 101-317 Snowmobile Enforcement	20	0.09%	68	0	68	17	85
32 101-331 Marine Law	234	1.09%	794	0	794	197	990
33 101-333 Road Patrol	312	1.45%	1,058	0	1,058	262	1,320
34 101-351 Jail	1,212	5.65%	4,110	0	4,110	1,018	5,128
35 101-355 Sheriff-Animal Control	92	0.43%	312	0	312	77	389
36 101-400 Planning	419	1.95%	1,421	0	1,421	352	1,773
37 101-426 Emergency Management	364	1.70%	1,234	0	1,234	306	1,540
38 101-430 Animal Control	662	3.09%	2,245	0	2,245	556	2,801
40 101-601 Health	4	0.02%	14	0	14	3	17
41 101-602 Health & Safety Fund	3	0.01%	10	0	10	3	13
42 101-648 Medical Examiners	66	0.31%	224	0	224	55	279
43 101-681 Veterans Burial	68	0.32%	231	0	231	57	288
44 101-682 Veterans Counselor	180	0.84%	610	0	610	151	762
45 101-689 Soldiers & Sailors	69	0.32%	234	0	234	58	292
48 201 Road Commission	74	0.34%	251	0	251	62	313
49 205 Central Dispatch	922	4.30%	3,127	0	3,127	774	3,901
50 208 Charlton Park Fund	1,120	5.22%	3,798	0	3,798	941	4,739
51 215 Friend of the Court	427	1.99%	1,448	0	1,448	359	1,807

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Accounting Allocations

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 228 Solid Waste	66	0.31%	\$224	\$0	\$224	\$55	\$279
54 230 Bldg Strong Families	2	0.01%	7	0	7	2	8
55 231 C Snip Donation	12	0.06%	41	0	41	10	51
56 232 Animal Shelter Donations	25	0.12%	85	0	85	21	106
57 233 Barry Comm Resource Net	15	0.07%	51	0	51	13	63
58 234 Bldg Strong Families UW	23	0.11%	78	0	78	19	97
60 236 Remonumentation Fund	169	0.79%	573	0	573	142	715
63 248 Building Rehab Fund	25	0.12%	85	0	85	21	106
64 250 Park & Rec Fund	37	0.17%	125	0	125	31	157
66 253 Master Land Use Prog	2	0.01%	7	0	7	2	8
67 255 EDC	5	0.02%	17	0	17	4	21
68 256 ROD Automation	42	0.20%	142	0	142	35	178
70 259 Local Corr Officer	9	0.04%	31	0	31	8	38
71 260 Victims Services	31	0.14%	105	0	105	26	131
72 263 School Liason	44	0.21%	149	0	149	37	186
73 265 Drug Law Enforce	1	0.00%	3	0	3	1	4
75 269 Law Library	32	0.15%	109	0	109	27	135
76 275 Comm on Aging	1,719	8.01%	5,830	0	5,830	1,444	7,273
77 276 CDBG	34	0.16%	115	0	115	29	144
78 277 Middleville Police Serv	301	1.40%	1,021	0	1,021	253	1,274
79 279 MSHDA Home Program	29	0.14%	98	0	98	24	123
80 281 Swift & Sure Sanctions	198	0.92%	671	0	671	166	838
82 283 Comm Corrections	358	1.67%	1,214	0	1,214	301	1,515
83 284 Rev Sharing	1	0.00%	3	0	3	1	4
84 285 Adult Drug Court	356	1.66%	1,207	0	1,207	299	1,506
85 286 Juvenile Drug Court	413	1.93%	1,401	0	1,401	347	1,747
86 287 Mich Justice Training	10	0.05%	34	0	34	8	42
87 290 Social Welfare	30	0.14%	102	0	102	25	127
88 292 CC Wrap Around	318	1.48%	1,078	0	1,078	267	1,346
89 292 CC Juv Justice	283	1.32%	960	0	960	238	1,197
90 292 Child Care Fund	574	2.68%	1,947	0	1,947	482	2,429
91 294 Vets Trust	17	0.08%	58	0	58	14	72
92 295 Airport Fund	326	1.52%	1,106	0	1,106	274	1,379
93 297 Diverted Felons	28	0.13%	95	0	95	24	118
94 352 FOC Ren Debt Relocations	4	0.02%	14	0	14	3	17
95 354 Yankee Springs Water	3	0.01%	10	0	10	3	13
96 355 Middleville Water Debt	3	0.01%	10	0	10	3	13
97 356 Middleville Water Debt 206	3	0.01%	10	0	10	3	13
98 357 Fawn Lake Sewer	4	0.02%	14	0	14	3	17
99 358 Yankee Spring	3	0.01%	10	0	10	3	13
100 359 Finkbeiner/Crain Debt	3	0.01%	10	0	10	3	13
103 368 Thornapple Manor	29	0.14%	98	0	98	24	123
105 372 Courts & Law Build Debt	3	0.01%	10	0	10	3	13

**Barry County, Michigan
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Accounting Allocations

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
106 374 1999 BPW Middleville	4	0.02%	\$14	\$0	\$14	\$3	\$17
107 376 2003 Refunding Sewer	4	0.02%	14	0	14	3	17
108 377 Leach & Middle Lake	3	0.01%	10	0	10	3	13
110 466 Thornapple Bldg Auth	18	0.08%	61	0	61	15	76
111 472 McKeown Bridge Park	2	0.01%	7	0	7	2	8
112 477 Leach-Middle Lake	10	0.05%	34	0	34	8	42
114 510 2010 Delinquent Tax	10	0.05%	34	0	34	8	42
116 512 Thornapple Manor Fund	96	0.45%	326	0	326	81	406
117 516 100% Tax Payment	1	0.00%	3	0	3	1	4
118 517 Foreclosure Fund	1	0.00%	3	0	3	1	4
120 528 2008 Del Tax Fund	1	0.00%	3	0	3	1	4
121 529 2009 Del Tax Fund	8	0.04%	27	0	27	7	34
122 588 Transit Fund	845	3.94%	2,866	0	2,866	710	3,575
123 595 Commissary	151	0.70%	512	0	512	127	639
124 660 Telephone	51	0.24%	173	0	173	43	216
125 661 Vehicle Fund	23	0.11%	78	0	78	19	97
126 676 Worker's Comp Fund	93	0.43%	315	0	315	78	394
127 677 Health Ins. Fund	91	0.42%	309	0	309	76	385
128 678 Disability Fund	201	0.94%	682	0	682	169	850
129 680 Fringe Benefit Fund	12	0.06%	41	0	41	10	51
130 681 Life Ins. Fund	13	0.06%	44	0	44	11	55
131 682 Retirement Fund	28	0.13%	95	0	95	24	118
132 683 Dental/Optical	225	1.05%	763	0	763	189	952
133 684 Unemployment	5	0.02%	17	0	17	4	21
135 716 Co-Op Ext Grant	15	0.07%	51	0	51	13	63
137 801 Drain Fund	129	0.60%	437	0	437	108	546
138 804 Drain Maint	6	0.03%	20	0	20	5	25
140 843 Gun Lake Weed Assess	21	0.10%	71	0	71	18	89
141 851 Drain Debt	12	0.06%	41	0	41	10	51
143 Other	31	0.14%	105	0	105	26	131
Subtotal	21,454	100.00%	72,759	0	72,759	17,321	90,080
Direct Bills					0		0
Total					\$72,759		\$90,080

Basis Units: Expenditure Transactions
Source:

Barry County, Michigan
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Allocation Summary

Dept:5 101-215 Clerk

Department	Payroll/Fringe	Accounting	Gen. Govt	Total
	e			
0 Direct Billed	\$0	\$0	\$0	\$0
3 101-175 Administration	1,134	1,126	0	2,260
4 101-211 Legal Counsel	0	109	0	109
5 101-215 Clerk	1,745	1,577	0	3,321
6 101-243 Land Information Services	1,218	1,405	0	2,623
7 101-253 Treasurer	1,231	1,261	0	2,492
8 101-265 Buildings & Grounds	1,273	2,488	0	3,761
9 101-299 Miscellaneous	8	1,079	0	1,087
10 101-865 Insurance	0	17	0	17
12 637 Data Processing	0	927	0	927
13 101-101 Bd of Commissioners	841	910	0	1,751
14 101-140 Trial Court Criminal & Civil	6,007	4,066	0	10,073
15 101-147 Jury Board	7	135	0	143
16 101-148 Family Division	3,406	3,245	0	6,651
17 101-151 Adult Probation	0	207	0	207
18 101-191 Elections	32	453	0	485
19 101-225 Equalization	487	1,540	0	2,027
20 101-229/CRV Prosecutor/Crime Victim	4,384	3,283	0	7,668
22 101-230 Extraditions	0	17	0	17
23 101-236 Register of Deeds	1,259	1,599	0	2,859
24 101-254 Tax Tribunal	0	89	0	89
25 101-257 Co-Op Extension	66	495	0	562
27 101-275 Drain Commissioner	842	1,388	0	2,230
28 101-280 Soil Conservation	0	4	0	4
29 101-301 Sheriff's Dept	14,039	3,635	0	17,674
30 101-315 Seat Belt Enf	0	8	0	8
31 101-317 Snowmobile Enforcement	4	85	0	88
32 101-331 Marine Law	609	990	0	1,599
33 101-333 Road Patrol	539	1,320	0	1,859
34 101-351 Jail	7,715	5,128	0	12,843
35 101-355 Sheriff-Animal Control	92	389	0	481
36 101-400 Planning	1,097	1,773	0	2,870
37 101-426 Emergency Management	499	1,540	0	2,039
38 101-430 Animal Control	739	2,801	0	3,540
40 101-601 Health	0	17	0	17
41 101-602 Health & Safety Fund	0	13	0	13
42 101-648 Medical Examiners	0	279	0	279
43 101-681 Veterans Burial	0	288	0	288
44 101-682 Veterans Counselor	131	762	0	892
45 101-689 Soldiers & Sailors	0	292	0	292
48 201 Road Commission	0	313	0	313

Barry County, Michigan
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FY 2012
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Allocation Summary

Dept:5 101-215 Clerk

Department	Payroll/Fringe	Accounting	Gen. Govt	Total
49 205 Central Dispatch	\$6,775	\$3,901	\$0	\$10,676
50 208 Charlton Park Fund	1,900	4,739	0	6,639
51 215 Friend of the Court	5,107	1,807	0	6,914
53 228 Solid Waste	0	279	0	279
54 230 Bldg Strong Families	0	8	0	8
55 231 C Snip Donation	0	51	0	51
56 232 Animal Shelter Donations	0	106	0	106
57 233 Barry Comm Resource Net	0	63	0	63
58 234 Bldg Strong Families UW	0	97	0	97
60 236 Remonumentation Fund	144	715	0	859
63 248 Building Rehab Fund	0	106	0	106
64 250 Park & Rec Fund	0	157	0	157
66 253 Master Land Use Prog	0	8	0	8
67 255 EDC	0	21	0	21
68 256 ROD Automation	0	178	0	178
70 259 Local Corr Officer	0	38	0	38
71 260 Victims Services	0	131	0	131
72 263 School Liason	0	186	0	186
73 265 Drug Law Enforce	0	4	0	4
75 269 Law Library	0	135	0	135
76 275 Comm on Aging	6,184	7,273	0	13,457
77 276 CDBG	0	144	0	144
78 277 Middleville Police Serv	1,570	1,274	0	2,844
79 279 MSHDA Home Program	0	123	0	123
80 281 Swift & Sure Sanctions	333	838	0	1,171
82 283 Comm Corrections	542	1,515	0	2,057
83 284 Rev Sharing	0	4	0	4
84 285 Adult Drug Court	792	1,506	0	2,298
85 286 Juvenile Drug Court	481	1,747	0	2,229
86 287 Mich Justice Training	0	42	0	42
87 290 Social Welfare	0	127	0	127
88 292 CC Wrap Around	453	1,346	0	1,799
89 292 CC Juv Justice	408	1,197	0	1,605
90 292 Child Care Fund	895	2,429	0	3,324
91 294 Vets Trust	0	72	0	72
92 295 Airport Fund	0	1,379	0	1,379
93 297 Diverted Felons	0	118	0	118
94 352 FOC Ren Debt Relocations	0	17	0	17
95 354 Yankee Springs Water	0	13	0	13
96 355 Middleville Water Debt	0	13	0	13
97 356 Middleville Water Debt 206	0	13	0	13

Barry County, Michigan
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Allocation Summary

Dept:5 101-215 Clerk

Department	Payroll/Fringe	Accounting	Gen. Govt	Total
98 357 Fawn Lake Sewer	\$0	\$17	\$0	\$17
99 358 Yankee Spring	0	13	0	13
100 359 Finkbeiner/Crain Debt	0	13	0	13
103 368 Thornapple Manor	0	123	0	123
105 372 Courts & Law Build Debt	0	13	0	13
106 374 1999 BPW Middleville	0	17	0	17
107 376 2003 Refunding Sewer	0	17	0	17
108 377 Leach & Middle Lake	0	13	0	13
110 466 Thornapple Bldg Auth	0	76	0	76
111 472 McKeown Bridge Park	0	8	0	8
112 477 Leach-Middle Lake	0	42	0	42
114 510 2010 Delinquent Tax	0	42	0	42
116 512 Thornapple Manor Fund	0	406	0	406
117 516 100% Tax Payment	0	4	0	4
118 517 Foreclosure Fund	0	4	0	4
120 528 2008 Del Tax Fund	0	4	0	4
121 529 2009 Del Tax Fund	0	34	0	34
122 588 Transit Fund	4,307	3,575	0	7,882
123 595 Commissary	0	639	0	639
124 660 Telephone	0	216	0	216
125 661 Vehicle Fund	0	97	0	97
126 676 Worker's Comp Fund	0	394	0	394
127 677 Health Ins. Fund	0	385	0	385
128 678 Disability Fund	0	850	0	850
129 680 Fringe Benefit Fund	0	51	0	51
130 681 Life Ins. Fund	0	55	0	55
131 682 Retirement Fund	0	118	0	118
132 683 Dental/Optical	0	952	0	952
133 684 Unemployment	0	21	0	21
135 716 Co-Op Ext Grant	0	63	0	63
137 801 Drain Fund	0	546	0	546
138 804 Drain Maint	0	25	0	25
140 843 Gun Lake Weed Assess	0	89	0	89
141 851 Drain Debt	0	51	0	51
143 Other	0	131	0	131
Total	\$79,296	\$90,080	\$0	\$169,375

**Barry County, Michigan
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**101-243 LAND INFORMATION
Nature and Extent of Service**

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

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

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

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

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

Barry County, Michigan
OMB A-87 Cost Allocation Plan

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A. Department Costs

Dept:6 101-243 Land Information Services

Description		Amount	General Admin	Land Info Services	Gen Govt
Personnel Costs					
Salaries	S1	141,341	14,841	90,175	36,325
Salary % Split			10.50%	63.80%	25.70%
Benefits	S	60,418	6,344	38,547	15,527
Subtotal - Personnel Costs		201,759	21,185	128,722	51,852
Services & Supplies Cost					
Depreciation	S	0	0	0	0
Office Supplies	S	3,146	330	2,007	809
Software Support Contracts	S	0	0	0	0
Dues & Subscriptions	S	100	11	64	26
Contract Service	S	0	0	0	0
Computer Consultant	S	0	0	0	0
Telephone & Fax	S	790	83	504	203
Travel	S	294	31	188	76
Equipment Repair & Maint	S	0	0	0	0
Employee Training	S	1,260	132	804	324
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
Postage	S	64	7	41	16
Printing	S	364	38	232	94
Subtotal - Services & Supplies		6,018	632	3,840	1,548
Department Cost Total		207,777	21,817	132,562	53,400
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		207,777	21,817	132,562	53,400
General Admin Distribution			(21,817)	15,552	6,265
Grand Total		\$207,779		\$148,114	\$59,665
				not allocated	

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:6 101-243 Land Information Services

Department	First Incoming	Second Incoming	Land Info Services	Gen Govt
1 Courthouse	\$2,148	\$0	\$1,531	\$617
Subtotal - Building Use Charge	2,148	0	1,531	617
2 Equipment Use Charge	38	0	27	11
Subtotal - Equipment Use Charge	38	0	27	11
3 County Coordination	1,140	0	813	327
3 Accounting	1,295	0	923	372
3 Personnel Management	342	0	244	98
Subtotal - 101-175 Administration	2,777	0	1,980	797
4 Labor Relations	374	0	267	107
Subtotal - 101-211 Legal Counsel	374	0	267	107
5 Payroll/Fringe	975	0	695	280
5 Accounting	1,126	0	803	323
Subtotal - 101-215 Clerk	2,101	0	1,498	603
6 Land Info Services	0	2,950	2,103	847
Subtotal - 101-243 Land Information S	0	2,950	2,103	847
7 Accounting & Cash Receipting	0	4,404	3,139	1,265
Subtotal - 101-253 Treasurer	0	4,404	3,139	1,265
8 Courthouse	0	10,279	7,327	2,952
Subtotal - 101-265 Buildings & Ground	0	10,279	7,327	2,952
9 Paper	0	307	219	88
9 Courthouse Copier Serv	0	496	354	142
9 Audit	0	294	210	84
9 Cost Plan	0	1,010	720	290
9 Accounting	0	420	299	121
9 Flex Spending	0	99	71	28
9 Health Ins. Gen Contrib	0	2,294	1,635	659
9 Health Ins. Gen Contrib Adj	0	17,570	12,525	5,045

Barry County, Michigan
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B. Incoming Costs - (Default Spread Salary%)

Dept:6 101-243 Land Information Services

Department	First Incoming	Second Incoming	Land Info Services	Gen Govt
9 OPEB Valuation	\$0	\$200	\$143	\$57
Subtotal - 101-299 Miscellaneous	0	22,690	16,174	6,516
10 General Liability	0	961	685	276
Subtotal - 101-865 Insurance	0	961	685	276
11 Courthouse	0	378	269	109
Subtotal - 101-865-1 Property Insurance	0	378	269	109
12 Computer Services	0	3,681	2,624	1,057
Subtotal - 637 Data Processing	0	3,681	2,624	1,057
1 Courthouse	0	9	6	3
Subtotal - Building Use Charge	0	9	6	3
2 Equipment Use Charge	0	0	0	0
Subtotal - Equipment Use Charge	0	0	0	0
3 County Coordination	0	203	145	58
3 Accounting	0	232	165	67
3 Personnel Management	0	61	43	18
Subtotal - 101-175 Administration	0	496	354	142
4 Labor Relations	0	16	11	5
Subtotal - 101-211 Legal Counsel	0	16	11	5
5 Payroll/Fringe	0	243	173	70
5 Accounting	0	279	199	80
Subtotal - 101-215 Clerk	0	522	372	150
Total Incoming	7,438	46,386	38,368 71.28%	15,456 28.72%
C. Total Allocated		\$261,603	\$186,482	\$75,121

Barry County, Michigan
OMB A-87 Cost Allocation Plan

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Land Info Services Allocations

Dept:6 101-243 Land Information Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2	1.28%	\$1,967	\$0	\$1,967	\$0	\$1,967
5 101-215 Clerk	9	5.77%	8,851	0	8,851	0	8,851
6 101-243 Land Information Services	3	1.92%	2,950	0	2,950	0	2,950
7 101-253 Treasurer	4	2.56%	3,934	0	3,934	931	4,865
8 101-265 Buildings & Grounds	1	0.64%	983	0	983	233	1,216
13 101-101 Bd of Commissioners	8	5.13%	7,868	0	7,868	1,863	9,730
14 101-140 Trial Court Criminal & Civil	28	17.95%	27,536	0	27,536	6,520	34,056
16 101-148 Family Division	21	13.46%	20,652	0	20,652	4,890	25,542
19 101-225 Equalization	4	2.56%	3,934	0	3,934	931	4,865
21 101-229-1 Prosecutor DP	12	7.69%	11,801	0	11,801	2,794	14,596
23 101-236 Register of Deeds	9	5.77%	8,851	0	8,851	2,096	10,947
27 101-275 Drain Commissioner	2	1.28%	1,967	0	1,967	466	2,433
29 101-301 Sheriff's Dept	15	9.62%	14,752	0	14,752	3,493	18,244
34 101-351 Jail	12	7.69%	11,801	0	11,801	2,794	14,596
36 101-400 Planning	4	2.56%	3,934	0	3,934	931	4,865
38 101-430 Animal Control	4	2.56%	3,934	0	3,934	931	4,865
52 Friend of the Court - DP	13	8.33%	12,785	0	12,785	3,027	15,812
84 285 Adult Drug Court	3	1.92%	2,950	0	2,950	699	3,649
85 286 Juvenile Drug Court	2	1.28%	1,967	0	1,967	466	2,433
Subtotal	156	100.00%	153,416	0	153,416	33,066	186,482
Direct Bills					0		0
Total					\$153,416		\$186,482

Basis Units: # of PCs on Network
Source:

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

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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	1,967	0	1,967
5 101-215 Clerk	8,851	0	8,851
6 101-243 Land Information Services	2,950	0	2,950
7 101-253 Treasurer	4,865	0	4,865
8 101-265 Buildings & Grounds	1,216	0	1,216
13 101-101 Bd of Commissioners	9,730	0	9,730
14 101-140 Trial Court Criminal & Civil	34,056	0	34,056
16 101-148 Family Division	25,542	0	25,542
19 101-225 Equalization	4,865	0	4,865
21 101-229-1 Prosecutor DP	14,596	0	14,596
23 101-236 Register of Deeds	10,947	0	10,947
27 101-275 Drain Commissioner	2,433	0	2,433
29 101-301 Sheriff's Dept	18,244	0	18,244
34 101-351 Jail	14,596	0	14,596
36 101-400 Planning	4,865	0	4,865
38 101-430 Animal Control	4,865	0	4,865
52 Friend of the Court - DP	15,812	0	15,812
84 285 Adult Drug Court	3,649	0	3,649
85 286 Juvenile Drug Court	2,433	0	2,433
Total	\$186,482	\$0	\$186,482

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

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

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

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

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

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

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

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A. Department Costs

Dept:7 101-253 Treasurer

Description		Amount	General Admin	Accounting & Cash Receipting	Cash Receipts	Gen. Govt
Personnel Costs						
Salaries	S1	131,355	0	80,988	26,363	24,004
Salary % Split			.00%	61.66%	20.07%	18.27%
Benefits	S	72,584	0	44,752	14,568	13,264
Subtotal - Personnel Costs		203,939	0	125,740	40,931	37,268
Services & Supplies Cost						
Office Supplies	S	2,322	0	1,432	466	424
Postage	S	4,050	0	2,497	813	740
Dues & Subscriptions	S	150	0	92	30	27
Contractual Services	S	0	0	0	0	0
Telephone & Fax	S	596	0	367	120	109
Tax Bond	S	2,887	0	1,780	579	528
Tax Certifications 618-010	P	(1,457)	0	0	0	(1,457)
Tax History Fees 618-020	P	(8)	0	0	0	(8)
Tax Search Fees 618-030	P	(754)	0	0	0	(754)
Other Treasury Service 618-050	P	(895)	0	0	0	(895)
Tribunal Refunds 101-254-964-10	P	15,081	0	0	0	15,081
Subtotal - Services & Supplies		21,972	0	6,168	2,008	13,795
Department Cost Total		225,911	0	131,908	42,939	51,063
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		225,911	0	131,908	42,939	51,063
General Admin Distribution			0	0	0	0
Grand Total		\$225,910		\$131,908	\$42,939	\$51,063
not allocated						

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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	\$2,130	\$0	\$1,313	\$427	\$389
1 Annex	99	0	61	20	18
Subtotal - Building Use Charge	2,229	0	1,374	447	407
2 Equipment Use Charge	132	0	81	26	24
2 DP Equip/Software	3,199	0	1,972	642	585
Subtotal - Equipment Use Charge	3,331	0	2,054	669	609
3 County Coordination	1,257	0	775	252	230
3 Accounting	1,163	0	717	233	213
3 Personnel Management	346	0	213	69	63
Subtotal - 101-175 Administration	2,766	0	1,705	555	505
4 Labor Relations	374	0	231	75	68
4 Specific Service	3,312	0	2,042	665	605
Subtotal - 101-211 Legal Counsel	3,686	0	2,273	740	674
5 Payroll/Fringe	985	0	607	198	180
5 Accounting	1,011	0	623	203	185
Subtotal - 101-215 Clerk	1,996	0	1,231	401	365
6 Land Info Services	3,934	0	2,426	790	719
Subtotal - 101-243 Land Information S	3,934	0	2,426	790	719
7 Accounting & Cash Receipting	0	3,953	2,437	793	722
Subtotal - 101-253 Treasurer	0	3,953	2,437	793	722
8 Courthouse	0	10,197	6,287	2,047	1,863
8 Annex	0	0	0	0	0
Subtotal - 101-265 Buildings & Ground	0	10,197	6,287	2,047	1,863
9 Paper	0	307	189	62	56
9 Courthouse Copier Serv	0	496	306	100	91
9 Audit	0	324	200	65	59
9 Cost Plan	0	1,010	623	203	185

Barry County, Michigan
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B. Incoming Costs - (Default Spread Salary%)

Dept:7 101-253 Treasurer

Department	First Incoming	Second Incoming	Accounting & Cash Receipting	Cash Receipts	Gen. Govt
9 Accounting	\$0	\$377	\$232	\$76	\$69
9 Flex Spending	0	99	61	20	18
9 Health Ins. Gen Contrib	0	2,294	1,414	460	419
9 Health Ins. Gen Contrib Adj	0	17,570	10,833	3,526	3,211
9 OPEB Valuation	0	200	123	40	37
Subtotal - 101-299 Miscellaneous	0	22,677	13,982	4,551	4,144
10 General Liability	0	1,059	653	213	194
Subtotal - 101-865 Insurance	0	1,059	653	213	194
11 Courthouse	0	375	231	75	69
11 Annex	0	47	29	9	9
Subtotal - 101-865-1 Property Insurance	0	422	260	85	77
12 Computer Services	0	4,908	3,026	985	897
12 Specific Service	0	5,229	3,224	1,049	956
Subtotal - 637 Data Processing	0	10,137	6,250	2,034	1,852
1 Courthouse	0	8	5	2	1
1 Annex	0	0	0	0	0
Subtotal - Building Use Charge	0	8	5	2	1
2 Equipment Use Charge	0	1	1	0	0
2 DP Equip/Software	0	21	13	4	4
Subtotal - Equipment Use Charge	0	22	14	4	4
3 County Coordination	0	224	138	45	41
3 Accounting	0	208	128	42	38
3 Personnel Management	0	62	38	12	11
Subtotal - 101-175 Administration	0	494	305	99	90
4 Labor Relations	0	16	10	3	3
4 Specific Service	0	151	93	30	28
Subtotal - 101-211 Legal Counsel	0	167	103	34	31
5 Payroll/Fringe	0	246	152	49	45

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 101-253 Treasurer

Department	First Incoming	Second Incoming	Accounting & Cash Receipting	Cash Receipts	Gen. Govt
5 Accounting	\$0	\$250	\$154	\$50	\$46
Subtotal - 101-215 Clerk	0	496	306	100	91
6 Land Info Services	0	931	574	187	170
Subtotal - 101-243 Land Information S	0	931	574	187	170
Total Incoming	17,942	50,563	42,237 59.15%	13,749 19.25%	12,519 21.60%
C. Total Allocated		\$294,415	\$174,145	\$56,688	\$63,582

Barry County, Michigan
OMB A-87 Cost Allocation Plan

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Accounting & Cash Receipting Allocations

Dept:7 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	332	3.08%	\$4,404	\$0	\$4,404	\$0	\$4,404
4 101-211 Legal Counsel	32	0.30%	424	0	424	0	424
5 101-215 Clerk	465	4.31%	6,168	0	6,168	0	6,168
6 101-243 Land Information Services	332	3.08%	4,404	0	4,404	0	4,404
7 101-253 Treasurer	298	2.76%	3,953	0	3,953	0	3,953
8 101-265 Buildings & Grounds	588	5.46%	7,799	0	7,799	1,967	9,766
9 101-299 Miscellaneous	255	2.37%	3,382	0	3,382	853	4,235
10 101-865 Insurance	4	0.04%	53	0	53	13	66
13 101-101 Bd of Commissioners	215	1.99%	2,852	0	2,852	719	3,571
14 101-140 Trial Court Criminal & Civil	961	8.92%	12,746	0	12,746	3,215	15,961
15 101-147 Jury Board	32	0.30%	424	0	424	107	531
16 101-148 Family Division	767	7.12%	10,173	0	10,173	2,566	12,739
17 101-151 Adult Probation	49	0.45%	650	0	650	164	814
18 101-191 Elections	107	0.99%	1,419	0	1,419	358	1,777
19 101-225 Equalization	364	3.38%	4,828	0	4,828	1,218	6,046
20 101-229/CRV Prosecutor/Crime Victim	533	4.94%	7,070	0	7,070	1,783	8,852
22 101-230 Extraditions	4	0.04%	53	0	53	13	66
23 101-236 Register of Deeds	378	3.51%	5,014	0	5,014	1,264	6,278
24 101-254 Tax Tribunal	21	0.19%	279	0	279	70	349
25 101-257 Co-Op Extension	117	1.09%	1,552	0	1,552	391	1,943
27 101-275 Drain Commissioner	328	3.04%	4,351	0	4,351	1,097	5,448
28 101-280 Soil Conservation	1	0.01%	13	0	13	3	17
29 101-301 Sheriff's Dept	859	7.97%	11,394	0	11,394	2,873	14,267
30 101-315 Seat Belt Enf	2	0.02%	27	0	27	7	33
31 101-317 Snowmobile Enforcement	20	0.19%	265	0	265	67	332
32 101-331 Marine Law	234	2.17%	3,104	0	3,104	783	3,886
33 101-333 Road Patrol	312	2.89%	4,138	0	4,138	1,044	5,182
34 101-351 Jail	1,212	11.24%	16,076	0	16,076	4,054	20,130
35 101-355 Sheriff-Animal Control	92	0.85%	1,220	0	1,220	308	1,528
36 101-400 Planning	419	3.89%	5,558	0	5,558	1,402	6,959
37 101-426 Emergency Management	364	3.38%	4,828	0	4,828	1,218	6,046
38 101-430 Animal Control	662	6.14%	8,781	0	8,781	2,214	10,995
40 101-601 Health	4	0.04%	53	0	53	13	66
41 101-602 Health & Safety Fund	3	0.03%	40	0	40	10	50
42 101-648 Medical Examiners	66	0.61%	875	0	875	221	1,096
43 101-681 Veterans Burial	68	0.63%	902	0	902	227	1,129
44 101-682 Veterans Counselor	180	1.67%	2,387	0	2,387	602	2,990
45 101-689 Soldiers & Sailors	69	0.64%	915	0	915	231	1,146
143 Other	30	0.28%	398	0	398	100	498

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Accounting & Cash Receipting Allocations

Dept:7 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	10,779	100.00%	142,970	0	142,970	31,175	174,145
Direct Bills					0		0
Total					\$142,970		\$174,145
Basis Units: Expenditure Transactions							
Source:							

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

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Cash Receipts Allocations

Dept:7 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 637 Data Processing	1	0.03%	\$15	\$0	\$15	\$3	\$18
20 101-229/CRV Prosecutor/Crime Victim	4	0.13%	58	0	58	13	71
48 201 Road Commission	101	3.17%	1,477	0	1,477	322	1,799
49 205 Central Dispatch	154	4.84%	2,252	0	2,252	491	2,743
50 208 Charlton Park Fund	183	5.75%	2,676	0	2,676	583	3,259
51 215 Friend of the Court	193	6.06%	2,822	0	2,822	615	3,437
53 228 Solid Waste	10	0.31%	146	0	146	32	178
55 231 C Snip Donation	15	0.47%	219	0	219	48	267
56 232 Animal Shelter Donations	53	1.67%	775	0	775	169	944
57 233 Barry Comm Resource Net	17	0.53%	249	0	249	54	303
58 234 Bldg Strong Families UW	5	0.16%	73	0	73	16	89
60 236 Remonumentation Fund	4	0.13%	58	0	58	13	71
62 247 Thornapple Namor Depr Fund	30	0.94%	439	0	439	96	534
63 248 Building Rehab Fund	16	0.50%	234	0	234	51	285
64 250 Park & Rec Fund	1	0.03%	15	0	15	3	18
67 255 EDC	2	0.06%	29	0	29	6	36
68 256 ROD Automation	248	7.79%	3,626	0	3,626	791	4,417
70 259 Local Corr Officer	11	0.35%	161	0	161	35	196
71 260 Victims Services	15	0.47%	219	0	219	48	267
72 263 School Liason	2	0.06%	29	0	29	6	36
73 265 Drug Law Enforce	1	0.03%	15	0	15	3	18
74 266 Special Investigation	12	0.38%	175	0	175	38	214
75 269 Law Library	2	0.06%	29	0	29	6	36
76 275 Comm on Aging	560	17.59%	8,188	0	8,188	1,785	9,973
77 276 CDBG	52	1.63%	760	0	760	166	926
78 277 Middleville Police Serv	12	0.38%	175	0	175	38	214
79 279 MSHDA Home Program	9	0.28%	132	0	132	29	160
80 281 Swift & Sure Sanctions	16	0.50%	234	0	234	51	285
82 283 Comm Corrections	26	0.82%	380	0	380	83	463
84 285 Adult Drug Court	222	6.97%	3,246	0	3,246	708	3,954
85 286 Juvenile Drug Court	16	0.50%	234	0	234	51	285
86 287 Mich Justice Training	4	0.13%	58	0	58	13	71
87 290 Social Welfare	18	0.57%	263	0	263	57	321
88 292 CC Wrap Around	11	0.35%	161	0	161	35	196
89 292 CC Juv Justice	1	0.03%	15	0	15	3	18
90 292 Child Care Fund	259	8.14%	3,787	0	3,787	826	4,613
91 294 Vets Trust	5	0.16%	73	0	73	16	89
93 297 Diverted Felons	27	0.85%	395	0	395	86	481
116 512 Thornapple Manor Fund	228	7.16%	3,334	0	3,334	727	4,061
122 588 Transit Fund	170	5.34%	2,486	0	2,486	542	3,028
124 660 Telephone	12	0.38%	175	0	175	38	214
125 661 Vehicle Fund	2	0.06%	29	0	29	6	36
126 676 Worker's Comp Fund	33	1.04%	483	0	483	105	588

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Cash Receipts Allocations

Dept:7 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
127 677 Health Ins. Fund	205	6.44%	\$2,997	\$0	\$2,997	\$654	\$3,651
128 678 Disability Fund	36	1.13%	526	0	526	115	641
129 680 Fringe Benefit Fund	16	0.50%	234	0	234	51	285
130 681 Life Ins. Fund	29	0.91%	424	0	424	92	516
131 682 Retirement Fund	47	1.48%	687	0	687	150	837
133 684 Unemployment	36	1.13%	526	0	526	115	641
135 716 Co-Op Ext Grant	17	0.53%	249	0	249	54	303
138 804 Drain Maint	8	0.25%	117	0	117	26	142
140 843 Gun Lake Weed Assess	22	0.69%	322	0	322	70	392
143 Other	4	0.13%	58	0	58	13	71
Subtotal	3,183	100.00%	46,540	0	46,540	10,148	56,688
Direct Bills					0		0
Total					\$46,540		\$56,688
Basis Units: Non-GF Receipts							
Source:							

Barry County, Michigan
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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	4,404	0	0	4,404
4 101-211 Legal Counsel	424	0	0	424
5 101-215 Clerk	6,168	0	0	6,168
6 101-243 Land Information Services	4,404	0	0	4,404
7 101-253 Treasurer	3,953	0	0	3,953
8 101-265 Buildings & Grounds	9,766	0	0	9,766
9 101-299 Miscellaneous	4,235	0	0	4,235
10 101-865 Insurance	66	0	0	66
12 637 Data Processing	0	18	0	18
13 101-101 Bd of Commissioners	3,571	0	0	3,571
14 101-140 Trial Court Criminal & Civil	15,961	0	0	15,961
15 101-147 Jury Board	531	0	0	531
16 101-148 Family Division	12,739	0	0	12,739
17 101-151 Adult Probation	814	0	0	814
18 101-191 Elections	1,777	0	0	1,777
19 101-225 Equalization	6,046	0	0	6,046
20 101-229/CRV Prosecutor/Crime Victim	8,852	71	0	8,924
22 101-230 Extraditions	66	0	0	66
23 101-236 Register of Deeds	6,278	0	0	6,278
24 101-254 Tax Tribunal	349	0	0	349
25 101-257 Co-Op Extension	1,943	0	0	1,943
27 101-275 Drain Commissioner	5,448	0	0	5,448
28 101-280 Soil Conservation	17	0	0	17
29 101-301 Sheriff's Dept	14,267	0	0	14,267
30 101-315 Seat Belt Enf	33	0	0	33
31 101-317 Snowmobile Enforcement	332	0	0	332
32 101-331 Marine Law	3,886	0	0	3,886
33 101-333 Road Patrol	5,182	0	0	5,182
34 101-351 Jail	20,130	0	0	20,130
35 101-355 Sheriff-Animal Control	1,528	0	0	1,528
36 101-400 Planning	6,959	0	0	6,959
37 101-426 Emergency Management	6,046	0	0	6,046
38 101-430 Animal Control	10,995	0	0	10,995
40 101-601 Health	66	0	0	66
41 101-602 Health & Safety Fund	50	0	0	50
42 101-648 Medical Examiners	1,096	0	0	1,096
43 101-681 Veterans Burial	1,129	0	0	1,129
44 101-682 Veterans Counselor	2,990	0	0	2,990
45 101-689 Soldiers & Sailors	1,146	0	0	1,146
48 201 Road Commission	0	1,799	0	1,799

Barry County, Michigan
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Allocation Summary

Dept:7 101-253 Treasurer

Department	Accounting & Cash Receipting	Cash Receipts	Gen. Govt	Total
49 205 Central Dispatch	\$0	\$2,743	\$0	\$2,743
50 208 Charlton Park Fund	0	3,259	0	3,259
51 215 Friend of the Court	0	3,437	0	3,437
53 228 Solid Waste	0	178	0	178
55 231 C Snip Donation	0	267	0	267
56 232 Animal Shelter Donations	0	944	0	944
57 233 Barry Comm Resource Net	0	303	0	303
58 234 Bldg Strong Families UW	0	89	0	89
60 236 Remonumentation Fund	0	71	0	71
62 247 Thornapple Namor Depr Fund	0	534	0	534
63 248 Building Rehab Fund	0	285	0	285
64 250 Park & Rec Fund	0	18	0	18
67 255 EDC	0	36	0	36
68 256 ROD Automation	0	4,417	0	4,417
70 259 Local Corr Officer	0	196	0	196
71 260 Victims Services	0	267	0	267
72 263 School Liason	0	36	0	36
73 265 Drug Law Enforce	0	18	0	18
74 266 Special Investigation	0	214	0	214
75 269 Law Library	0	36	0	36
76 275 Comm on Aging	0	9,973	0	9,973
77 276 CDBG	0	926	0	926
78 277 Middleville Police Serv	0	214	0	214
79 279 MSHDA Home Program	0	160	0	160
80 281 Swift & Sure Sanctions	0	285	0	285
82 283 Comm Corrections	0	463	0	463
84 285 Adult Drug Court	0	3,954	0	3,954
85 286 Juvenile Drug Court	0	285	0	285
86 287 Mich Justice Training	0	71	0	71
87 290 Social Welfare	0	321	0	321
88 292 CC Wrap Around	0	196	0	196
89 292 CC Juv Justice	0	18	0	18
90 292 Child Care Fund	0	4,613	0	4,613
91 294 Vets Trust	0	89	0	89
93 297 Diverted Felons	0	481	0	481
116 512 Thornapple Manor Fund	0	4,061	0	4,061
122 588 Transit Fund	0	3,028	0	3,028
124 660 Telephone	0	214	0	214
125 661 Vehicle Fund	0	36	0	36
126 676 Worker's Comp Fund	0	588	0	588
127 677 Health Ins. Fund	0	3,651	0	3,651

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Allocation Summary

Dept:7 101-253 Treasurer

Department	Accounting & Cash Receipting	Cash Receipts	Gen. Govt	Total
128 678 Disability Fund	\$0	\$641	\$0	\$641
129 680 Fringe Benefit Fund	0	285	0	285
130 681 Life Ins. Fund	0	516	0	516
131 682 Retirement Fund	0	837	0	837
133 684 Unemployment	0	641	0	641
135 716 Co-Op Ext Grant	0	303	0	303
138 804 Drain Maint	0	142	0	142
140 843 Gun Lake Weed Assess	0	392	0	392
143 Other	498	71	0	570
Total	\$174,145	\$56,688	\$0	\$230,833

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

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

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

During 2012, certain expenses that were paid from Fund 248 and not capitalized have been added to this schedule for distribution to the various buildings that were affected.

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

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

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

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

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

Barry County, Michigan
OMB A-87 Cost Allocation Plan

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11/25/2013

A. Department Costs

Dept:8 101-265 Buildings & Grounds

Description		Amount	General Admin	Courthouse	Annex	Courts & Law	FOC Building	Mental Health	Health Dept. Building
Personnel Costs									
Salaries	S1	166,409	46,262	34,946	0	51,753	13,479	0	19,969
Salary % Split			27.80%	21.00%	.00%	31.10%	8.10%	.00%	12.00%
Benefits	S	94,110	26,163	19,763	0	29,268	7,623	0	11,293
Subtotal - Personnel Costs		260,519	72,425	54,709	0	81,021	21,102	0	31,262
Services & Supplies Cost									
Office Supplies	S	247	69	52	0	77	20	0	30
Postage	S	0	0	0	0	0	0	0	0
Gas & Oil	S	1,634	454	343	0	508	132	0	196
Janitorial Supplies	S	8,371	2,327	1,758	0	2,603	678	0	1,005
Plowing	S	8,325	2,314	1,748	0	2,589	674	0	999
Contractual Services	S	52,666	14,641	11,060	0	16,379	4,266	0	6,320
Telephone & Fax	S	1,486	413	312	0	462	120	0	178
Utilities	P	130,957	0	42,100	0	56,133	12,630	447	19,647
Trash Pick-up	S	3,536	983	743	0	1,100	286	0	424
Water/Sewer	S	14,522	4,037	3,050	0	4,516	1,176	0	1,743
Building Repairs & Maint	S	26,414	7,343	5,547	0	8,215	2,140	0	3,170
Equipment Maint	S	1,980	550	416	0	616	160	0	238
Employee Training	S	0	0	0	0	0	0	0	0
Lighting	S	2,688	747	564	0	836	218	0	323
Landscape	S	845	235	177	0	263	68	0	101
Roof Repair (Fund 248)	S	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		253,671	34,113	67,870	0	94,297	22,568	447	34,374
Department Cost Total		514,190	106,538	122,579	0	175,318	43,670	447	65,636
Adjustments to Cost									
Subtotal - Adjustments		0	0	0	0	0	0	0	0
Total Costs After Adjustments		514,190	106,538	122,579	0	175,318	43,670	447	65,636
General Admin Distribution			(106,538)	30,988	0	45,891	11,952	0	17,707
Grand Total		\$514,188		\$153,567	\$0	\$221,209	\$55,622	\$447	\$83,343
not allocated									

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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	Health Dept. Building
1 Courthouse	\$573	\$0	\$167	\$0	\$247	\$64	\$0	\$95
1 Annex	126	0	37	0	54	14	0	21
1 Courts & Law	3,133	0	911	0	1,350	351	0	521
1 Old Library	4,064	0	1,182	0	1,751	456	0	675
Subtotal - Building Use Charge	7,896	0	2,297	0	3,401	886	0	1,312
2 Equipment Use Charge	4,288	0	1,247	0	1,847	481	0	713
Subtotal - Equipment Use Charge	4,288	0	1,247	0	1,847	481	0	713
3 County Coordination	2,300	0	669	0	991	258	0	382
3 Accounting	2,294	0	667	0	988	257	0	381
3 Personnel Management	358	0	104	0	154	40	0	60
Subtotal - 101-175 Administration	4,952	0	1,440	0	2,133	556	0	823
4 Labor Relations	748	0	218	0	322	84	0	124
Subtotal - 101-211 Legal Counsel	748	0	218	0	322	84	0	124
5 Payroll/Fringe	1,019	0	296	0	439	114	0	169
5 Accounting	1,994	0	580	0	859	224	0	331
Subtotal - 101-215 Clerk	3,013	0	876	0	1,298	338	0	501
6 Land Info Services	983	0	286	0	423	110	0	163
Subtotal - 101-243 Land Information S	983	0	286	0	423	110	0	163
7 Accounting & Cash Receipting	7,799	0	2,268	0	3,359	875	0	1,296
Subtotal - 101-253 Treasurer	7,799	0	2,268	0	3,359	875	0	1,296
8 Courthouse	0	2,741	797	0	1,181	308	0	456
8 Annex	0	0	0	0	0	0	0	0
8 Courts & Law	0	9,113	2,651	0	3,925	1,022	0	1,515
Subtotal - 101-265 Buildings & Ground	0	11,854	3,448	0	5,106	1,330	0	1,970
9 Paper	0	414	120	0	178	46	0	69
9 Courts Copier Service	0	392	114	0	169	44	0	65
9 Audit	0	594	173	0	256	67	0	99

Barry County, Michigan
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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	Health Dept. Building
9 Cost Plan	\$0	\$1,010	\$294	\$0	\$435	\$113	\$0	\$168
9 Accounting	0	745	217	0	321	84	0	124
9 Flex Spending	0	134	39	0	58	15	0	22
9 Health Ins. Gen Contrib	0	3,097	901	0	1,334	347	0	515
9 Health Ins. Gen Contrib Adj	0	23,719	6,899	0	10,217	2,661	0	3,942
9 OPEB Valuation	0	270	79	0	116	30	0	45
Subtotal - 101-299 Miscellaneous	0	30,375	8,835	0	13,084	3,408	0	5,048
10 General Liability	0	1,939	564	0	835	218	0	322
10 Vehicle	0	1,311	381	0	565	147	0	218
Subtotal - 101-865 Insurance	0	3,250	945	0	1,400	365	0	540
11 Courthouse	0	101	29	0	44	11	0	17
11 Annex	0	59	17	0	25	7	0	10
11 Courts & Law	0	472	137	0	203	53	0	78
11 Other Buildings	0	177	51	0	76	20	0	29
11 Old Library	0	298	87	0	128	33	0	50
Subtotal - 101-865-1 Property Insurance	0	1,107	322	0	477	124	0	184
12 Computer Services	0	1,227	357	0	529	138	0	204
12 Specific Service	0	1,256	365	0	541	141	0	209
Subtotal - 637 Data Processing	0	2,483	722	0	1,070	279	0	413
1 Courthouse	0	2	1	0	1	0	0	0
1 Annex	0	1	0	0	0	0	0	0
1 Courts & Law	0	12	3	0	5	1	0	2
1 Old Library	0	16	5	0	7	2	0	3
Subtotal - Building Use Charge	0	31	9	0	13	3	0	5
2 Equipment Use Charge	0	29	8	0	12	3	0	5
Subtotal - Equipment Use Charge	0	29	8	0	12	3	0	5
3 County Coordination	0	410	119	0	177	46	0	68
3 Accounting	0	411	120	0	177	46	0	68
3 Personnel Management	0	64	19	0	28	7	0	11

**Barry County, Michigan
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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	Health Dept. Building
Subtotal - 101-175 Administration	\$0	\$885	\$257	\$0	\$381	\$99	\$0	\$147
4 Labor Relations	0	32	9	0	14	4	0	5
Subtotal - 101-211 Legal Counsel	0	32	9	0	14	4	0	5
5 Payroll/Fringe	0	254	74	0	109	28	0	42
5 Accounting	0	494	144	0	213	55	0	82
Subtotal - 101-215 Clerk	0	748	218	0	322	84	0	124
6 Land Info Services	0	233	68	0	100	26	0	39
Subtotal - 101-243 Land Information S	0	233	68	0	100	26	0	39
7 Accounting & Cash Receipting	0	1,967	572	0	847	221	0	327
Subtotal - 101-253 Treasurer	0	1,967	572	0	847	221	0	327
Total Incoming	29,679	52,994	24,046 29.76%	0	35,611 43.03%	9,275 10.87%	0 0.07%	13,741 16.27%
C. Total Allocated		\$596,861	\$177,613	\$0	\$256,820	\$64,897	\$447	\$97,084

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Courthouse Allocations

Dept:8 101-265 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	704	5.95%	\$9,648	\$0	\$9,648	\$0	\$9,648
5 101-215 Clerk	1,471	12.43%	20,160	0	20,160	0	20,160
6 101-243 Land Information Services	750	6.34%	10,279	0	10,279	0	10,279
7 101-253 Treasurer	744	6.29%	10,197	0	10,197	0	10,197
8 101-265 Buildings & Grounds	200	1.69%	2,741	0	2,741	0	2,741
13 101-101 Bd of Commissioners	810	6.84%	11,101	0	11,101	1,567	12,668
14 101-140 Trial Court Criminal & Civil	4,115	34.77%	56,396	0	56,396	7,962	64,359
19 101-225 Equalization	638	5.39%	8,744	0	8,744	1,235	9,978
23 101-236 Register of Deeds	760	6.42%	10,416	0	10,416	1,471	11,886
27 101-275 Drain Commissioner	546	4.61%	7,483	0	7,483	1,056	8,539
36 101-400 Planning	596	5.04%	8,168	0	8,168	1,153	9,321
37 101-426 Emergency Management	144	1.22%	1,974	0	1,974	279	2,252
75 269 Law Library	357	3.02%	4,893	0	4,893	691	5,583
Subtotal	11,835	100.00%	162,199	0	162,199	15,414	177,613
Direct Bills					0		0
Total					\$162,199		\$177,613
Basis Units: Assigned Square Footage							
Source:							

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Annex Allocations

Dept:8 101-265 Buildings & Grounds

Department	Units	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
44 101-682 Veterans Counselor	187	6.57%	0	0	0	0	0
82 283 Comm Corrections	219	7.69%	0	0	0	0	0
84 285 Adult Drug Court	284	9.97%	0	0	0	0	0
143 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

Basis Units: Assigned Square Footage
Source:

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Courts & Law Allocations

Dept:8 101-265 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	864	3.89%	\$9,113	\$0	\$9,113	\$0	\$9,113
14 101-140 Trial Court Criminal & Civil	5,388	24.29%	56,832	0	56,832	5,769	62,601
16 101-148 Family Division	5,698	25.69%	60,102	0	60,102	6,101	66,202
17 101-151 Adult Probation	2,848	12.84%	30,040	0	30,040	3,049	33,090
20 101-229/CRV Prosecutor/Crime Victim	2,220	10.01%	23,416	0	23,416	2,377	25,793
25 101-257 Co-Op Extension	2,364	10.66%	24,935	0	24,935	2,531	27,466
44 101-682 Veterans Counselor	70	0.32%	738	0	738	75	813
75 269 Law Library	240	1.08%	2,531	0	2,531	257	2,788
82 283 Comm Corrections	230	1.04%	2,426	0	2,426	246	2,672
84 285 Adult Drug Court	298	1.34%	3,143	0	3,143	319	3,462
88 292 CC Wrap Around	120	0.54%	1,266	0	1,266	128	1,394
89 292 CC Juv Justice	336	1.51%	3,544	0	3,544	360	3,904
90 292 Child Care Fund	670	3.02%	7,067	0	7,067	717	7,784
143 Other	838	3.78%	8,839	0	8,839	897	9,736
Subtotal	22,184	100.00%	233,993	0	233,993	22,827	256,820
Direct Bills					0		0
Total					\$233,993		\$256,820
Basis Units: Assigned Square Footage							
Source:							

**Barry County, Michigan
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FOC Building Allocations

Dept:8 101-265 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 215 Friend of the Court	100	100.00%	\$58,952	\$0	\$58,952	\$5,945	\$64,897
Subtotal	100	100.00%	58,952	0	58,952	5,945	64,897
Direct Bills					0		0
Total					\$58,952		\$64,897
Basis Units: Direct to FOC							
Source:							

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Health Dept. Building Allocations

Dept:8 101-265 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
26 101-266 Health Dept Building	100	100.00%	\$88,276	\$0	\$88,276	\$8,808	\$97,084
Subtotal	100	100.00%	88,276	0	88,276	8,808	97,084
Direct Bills					0		0
Total					\$88,276		\$97,084
Basis Units: Direct to Health Dept.							
Source:							

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Allocation Summary

Dept:8 101-265 Buildings & Grounds

Department	Courthouse	Annex	Courts & Law	FOC Building	Mental Health	Health Dept. Building	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 101-175 Administration	9,648	0	0	0	0	0	9,648
5 101-215 Clerk	20,160	0	0	0	0	0	20,160
6 101-243 Land Information Services	10,279	0	0	0	0	0	10,279
7 101-253 Treasurer	10,197	0	0	0	0	0	10,197
8 101-265 Buildings & Grounds	2,741	0	9,113	0	0	0	11,854
13 101-101 Bd of Commissioners	12,668	0	0	0	0	0	12,668
14 101-140 Trial Court Criminal & Civil	64,359	0	62,601	0	0	0	126,959
16 101-148 Family Division	0	0	66,202	0	0	0	66,202
17 101-151 Adult Probation	0	0	33,090	0	0	0	33,090
19 101-225 Equalization	9,978	0	0	0	0	0	9,978
20 101-229/CRV Prosecutor/Crime Victim	0	0	25,793	0	0	0	25,793
23 101-236 Register of Deeds	11,886	0	0	0	0	0	11,886
25 101-257 Co-Op Extension	0	0	27,466	0	0	0	27,466
26 101-266 Health Dept Building	0	0	0	0	0	97,084	97,084
27 101-275 Drain Commissioner	8,539	0	0	0	0	0	8,539
36 101-400 Planning	9,321	0	0	0	0	0	9,321
37 101-426 Emergency Management	2,252	0	0	0	0	0	2,252
44 101-682 Veterans Counselor	0	0	813	0	0	0	813
51 215 Friend of the Court	0	0	0	64,897	0	0	64,897
75 269 Law Library	5,583	0	2,788	0	0	0	8,372
82 283 Comm Corrections	0	0	2,672	0	0	0	2,672
84 285 Adult Drug Court	0	0	3,462	0	0	0	3,462
88 292 CC Wrap Around	0	0	1,394	0	0	0	1,394
89 292 CC Juv Justice	0	0	3,904	0	0	0	3,904
90 292 Child Care Fund	0	0	7,784	0	0	0	7,784
143 Other	0	0	9,736	0	0	0	9,736
Total	\$177,613	\$0	\$256,820	\$64,897	\$0	\$97,084	\$596,414

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101-299 MISCELLANEOUS
Nature and Extent of Services

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

- **Paper** - The County purchases paper in large volume to secure the most economical cost. Paper is used by various departments in copiers and printers. Cost of the bulk paper purchases has been allocated to each department in the Courthouse, Courts & Law Building, and FOC Building based on the number of employees by department.
- **Courthouse Copier Service** - The various copiers located in the Courthouse are maintained under 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 by department.
- **Courts & Law and FOC Buildings** - 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 by department.
- **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 allocated to all departments based on the dollar value of the expenditures identified in the Audit.
- **Cost Allocation Plan** - The County contracts with a vendor to prepare a Cost Allocation Plan to provide documentation on the distribution of the shared costs paid for by the County which benefit multiple departments or programs. The plan is prepared based on the OMB Circular A-87 guidelines. The cost of the preparation is distributed to each of the central service 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.

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

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

- **Flex Spending Service** - The County provides employees with a flexible 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 equivalent employees.
- **Health Insurance General Contribution Operating Cost (OPEB)** - The County has an actual 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 2012, the County made a single contribution to the Michigan Employees Retirement System (MERS), which maintains the County's coverage, in the amount of **\$135,947**. This contribution covered just the general county employees. The other covered units make their own 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 allocation is based on the number of full time equivalent employees covered by the contribution.
- **Health Insurance General Contribution Adjustment (OPEB)** - In addition to the \$135,947 contribution made to MERS, an one-time contribution of \$1,041,302 was made in 2012. This additional cost has been allocated to all benefitting departments as an adjustment on the summary schedule. This was done because the 2012 cost allocation plan is used to charge indirect costs in 2014 and this is not a recurring cost. The allocation is based on the number of full time equivalent employees covered by the contribution.
- **OPEB Valuation** - This function includes the contractual service cost recorded in 101-299-816 for OPEB valuation. The allocation is based on the number of full time equivalent employees covered by the OPEB contribution.
- **Specific** - This function includes contractual services costs recorded in 101-299- 816 that benefitted specific departments. This cost has been allocated directly to Planning and Animal Control.

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

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

Barry County, Michigan
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A. Department Costs

Dept:9 101-299 Miscellaneous

Description		Amount	General Admin	Paper	Courthouse Copier Serv	Courts Copier Service	Copier Service Specific	Audit	Cost Plan	Accounting
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	D	1,281	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		1,281	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Xerox Supplies & Maint	P	23,035	1,688	9,096	5,451	5,412	1,389	0	0	0
299-748 Title IV-D Supplies	D	11,334	0	0	0	0	0	0	0	0
299-816-000 Cont Services	P	20,490	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	34,619	0	0	0	0	0	0	0	34,619
816-110 Audit	P	29,500	0	0	0	0	0	29,500	0	0
816-130 Flex Spending	P	5,554	0	0	0	0	0	0	0	0
816-140 Pre-Employment Physical	P	1,832	0	0	0	0	0	0	0	0
677 Health Insurance	P	1,177,249	0	0	0	0	0	0	0	0
816-120 EAP Admin	D	3,975	0	0	0	0	0	0	0	0
960-000 Miscellaneous Expenses	D	17,287	0	0	0	0	0	0	0	0
974-010 County Drain Expense	D	56,476	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		1,393,351	1,688	9,096	5,451	5,412	1,389	29,500	12,000	34,619
Department Cost Total		1,394,632	1,688	9,096	5,451	5,412	1,389	29,500	12,000	34,619
Adjustments to Cost										
Benefits	D	(1,281)	0	0	0	0	0	0	0	0
299-748 Title IV-D Supplies	D	(11,334)	0	0	0	0	0	0	0	0
816-120 EAP Admin	D	(3,975)	0	0	0	0	0	0	0	0
960-000 Miscellaneous Expenses	D	(17,287)	0	0	0	0	0	0	0	0
974-010 County Drain Expense	D	(56,476)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(90,353)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		1,304,279	1,688	9,096	5,451	5,412	1,389	29,500	12,000	34,619
General Admin Distribution			(1,688)	12	7	7	2	38	16	45
Grand Total		\$1,304,280		\$9,108	\$5,458	\$5,419	\$1,391	\$29,538	\$12,016	\$34,664

Barry County, Michigan
OMB A-87 Cost Allocation Plan

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A. Department Costs

Dept:9 101-299 Miscellaneous

Description		Amount	Flex Spending	Health Ins. Gen Contrib	Health Ins. Gen Contrib Adj	OPEB Valuation	Contractual Services- Specific
Personnel Costs							
Salaries	S	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	D	1,281	0	0	0	0	0
Subtotal - Personnel Costs		1,281	0	0	0	0	0
Services & Supplies Cost							
Xerox Supplies & Maint	P	23,035	0	0	0	0	0
299-748 Title IV-D Supplies	D	11,334	0	0	0	0	0
299-816-000 Cont Services	P	20,490	0	0	0	11,840	8,650
816-020 Cost Plan	P	12,000	0	0	0	0	0
816-100 Accounting Services	P	34,619	0	0	0	0	0
816-110 Audit	P	29,500	0	0	0	0	0
816-130 Flex Spending	P	5,554	5,554	0	0	0	0
816-140 Pre-Employment Physical	P	1,832	1,832	0	0	0	0
677 Health Insurance	P	1,177,249	0	135,947	1,041,302	0	0
816-120 EAP Admin	D	3,975	0	0	0	0	0
960-000 Miscellaneous Expenses	D	17,287	0	0	0	0	0
974-010 County Drain Expense	D	56,476	0	0	0	0	0
Subtotal - Services & Supplies		1,393,351	7,386	135,947	1,041,302	11,840	8,650
Department Cost Total		1,394,632	7,386	135,947	1,041,302	11,840	8,650
Adjustments to Cost							
Benefits	D	(1,281)	0	0	0	0	0
299-748 Title IV-D Supplies	D	(11,334)	0	0	0	0	0
816-120 EAP Admin	D	(3,975)	0	0	0	0	0
960-000 Miscellaneous Expenses	D	(17,287)	0	0	0	0	0
974-010 County Drain Expense	D	(56,476)	0	0	0	0	0
Subtotal - Adjustments		(90,353)	0	0	0	0	0
Total Costs After Adjustments		1,304,279	7,386	135,947	1,041,302	11,840	8,650
General Admin Distribution			10	176	1,349	15	11
Grand Total		\$1,304,280	\$7,396	\$136,123	\$1,042,651	\$11,855	\$8,661

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

FY 2012
11/25/2013

B. Incoming Costs - (Default Spread Expense%)

Dept:9 101-299 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	\$33	\$20	\$19	\$5	\$106	\$43	\$124	\$26
Subtotal - Equipment Use Charge	4,670	0	33	20	19	5	106	43	124	26
3 County Coordination	1,193	0	8	5	5	1	27	11	32	7
3 Accounting	995	0	7	4	4	1	23	9	26	6
3 Personnel Management	2	0	0	0	0	0	0	0	0	0
Subtotal - 101-175 Administration	2,190	0	15	9	9	2	50	20	58	12
5 Payroll/Fringe	6	0	0	0	0	0	0	0	0	0
5 Accounting	865	0	6	4	4	1	20	8	23	5
Subtotal - 101-215 Clerk	871	0	6	4	4	1	20	8	23	5
7 Accounting & Cash Receipting	3,382	0	24	14	14	4	77	31	90	19
Subtotal - 101-253 Treasurer	3,382	0	24	14	14	4	77	31	90	19
9 Audit	0	308	2	1	1	0	7	3	8	2
9 Cost Plan	0	1,010	7	4	4	1	23	9	27	6
9 Accounting	0	323	2	1	1	0	7	3	9	2
9 Flex Spending	0	0	0	0	0	0	0	0	0	0
9 Health Ins. Gen Contrib	0	8	0	0	0	0	0	0	0	0
9 Health Ins. Gen Contrib Adj	0	59	0	0	0	0	1	1	2	0
9 OPEB Valuation	0	1	0	0	0	0	0	0	0	0
Subtotal - 101-299 Miscellaneous	0	1,709	12	7	7	2	39	16	45	10
10 General Liability	0	1,005	7	4	4	1	23	9	27	6
Subtotal - 101-865 Insurance	0	1,005	7	4	4	1	23	9	27	6
2 DP Equip/Software	0	31	0	0	0	0	1	0	1	0
Subtotal - Equipment Use Charge	0	31	0	0	0	0	1	0	1	0
3 County Coordination	0	213	1	1	1	0	5	2	6	1
3 Accounting	0	178	1	1	1	0	4	2	5	1
3 Personnel Management	0	0	0	0	0	0	0	0	0	0
Subtotal - 101-175 Administration	0	391	3	2	2	0	9	4	10	2
5 Payroll/Fringe	0	2	0	0	0	0	0	0	0	0

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

FY 2012
11/25/2013

B. Incoming Costs - (Default Spread Expense%)

Dept:9 101-299 Miscellaneous

Department	First Incoming	Second Incoming	Paper	Courthouse Copier Serv	Courts Copier Service	Copier Service Specific	Audit	Cost Plan	Accounting	Flex Spending
5 Accounting	\$0	\$214	\$1	\$1	\$1	\$0	\$5	\$2	\$6	\$1
Subtotal - 101-215 Clerk	0	216	2	1	1	0	5	2	6	1
7 Accounting & Cash Receipting	0	853	6	4	4	1	19	8	23	5
Subtotal - 101-253 Treasurer	0	853	6	4	4	1	19	8	23	5
Total Incoming	11,113	4,205	107 0.70%	64 0.42%	64 0.42%	16 0.11%	347 2.26%	141 0.92%	407 2.66%	87 0.57%
C. Total Allocated		\$1,319,598	\$9,215	\$5,522	\$5,483	\$1,407	\$29,885	\$12,157	\$35,071	\$7,482

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2012
11/25/2013

B. Incoming Costs - (Default Spread Expense%)

Dept:9 101-299 Miscellaneous

Department	First Incoming	Second Incoming	Health Ins. Gen Contrib	Health Ins. Gen Contrib Adj	OPEB Valuation	Contractual Services-Specific
2 DP Equip/Software	\$4,670	\$0	\$487	\$3,733	\$42	\$31
Subtotal - Equipment Use Charge	4,670	0	487	3,733	42	31
3 County Coordination	1,193	0	125	954	11	8
3 Accounting	995	0	104	795	9	7
3 Personnel Management	2	0	0	2	0	0
Subtotal - 101-175 Administration	2,190	0	229	1,751	20	15
5 Payroll/Fringe	6	0	1	5	0	0
5 Accounting	865	0	90	691	8	6
Subtotal - 101-215 Clerk	871	0	91	696	8	6
7 Accounting & Cash Receipting	3,382	0	353	2,704	31	22
Subtotal - 101-253 Treasurer	3,382	0	353	2,704	31	22
9 Audit	0	308	32	246	3	2
9 Cost Plan	0	1,010	105	807	9	7
9 Accounting	0	323	34	258	3	2
9 Flex Spending	0	0	0	0	0	0
9 Health Ins. Gen Contrib	0	8	1	6	0	0
9 Health Ins. Gen Contrib Adj	0	59	6	47	1	0
9 OPEB Valuation	0	1	0	1	0	0
Subtotal - 101-299 Miscellaneous	0	1,709	178	1,366	16	11
10 General Liability	0	1,005	105	803	9	7
Subtotal - 101-865 Insurance	0	1,005	105	803	9	7
2 DP Equip/Software	0	31	3	25	0	0
Subtotal - Equipment Use Charge	0	31	3	25	0	0
3 County Coordination	0	213	22	170	2	1
3 Accounting	0	178	19	142	2	1
3 Personnel Management	0	0	0	0	0	0
Subtotal - 101-175 Administration	0	391	41	313	4	3
5 Payroll/Fringe	0	2	0	2	0	0

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2012
11/25/2013

B. Incoming Costs - (Default Spread Expense%)

Dept:9 101-299 Miscellaneous

Department	First Incoming	Second Incoming	Health Ins. Gen Contrib	Health Ins. Gen Contrib Adj	OPEB Valuation	Contractual Services- Specific
5 Accounting	\$0	\$214	\$22	\$171	\$2	\$1
Subtotal - 101-215 Clerk	0	216	23	173	2	1
7 Accounting & Cash Receipting	0	853	89	682	8	6
Subtotal - 101-253 Treasurer	0	853	89	682	8	6
Total Incoming	11,113	4,205	1,599 10.44%	12,245 79.94%	139 0.91%	102 0.66%
C. Total Allocated	<div style="display: flex; justify-content: space-between;"> \$1,319,598 \$137,722 \$1,054,897 \$11,995 \$8,763 </div>					

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2012
11/25/2013

Paper Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.00	2.23%	\$205	\$0	\$205	\$0	\$205
5 101-215 Clerk	7.00	7.79%	716	0	716	0	716
6 101-243 Land Information Services	3.00	3.34%	307	0	307	0	307
7 101-253 Treasurer	3.00	3.34%	307	0	307	0	307
8 101-265 Buildings & Grounds	4.05	4.51%	414	0	414	0	414
13 101-101 Bd of Commissioners	8.00	8.91%	818	0	818	3	822
14 101-140 Trial Court Criminal & Civil	15.80	17.59%	1,616	0	1,616	7	1,623
16 101-148 Family Division	5.85	6.51%	598	0	598	2	601
19 101-225 Equalization	1.00	1.11%	102	0	102	0	103
20 101-229/CRV Prosecutor/Crime Victim	9.50	10.58%	972	0	972	4	976
23 101-236 Register of Deeds	3.50	3.90%	358	0	358	1	359
25 101-257 Co-Op Extension	0.24	0.27%	25	0	25	0	25
27 101-275 Drain Commissioner	2.00	2.23%	205	0	205	1	205
36 101-400 Planning	2.80	3.12%	286	0	286	1	288
37 101-426 Emergency Management	1.00	1.11%	102	0	102	0	103
51 215 Friend of the Court	12.75	14.20%	1,304	0	1,304	5	1,309
82 283 Comm Corrections	1.40	1.56%	143	0	143	1	144
84 285 Adult Drug Court	2.02	2.25%	207	0	207	1	207
90 292 Child Care Fund	4.90	5.46%	501	0	501	2	503
Subtotal	89.81	100.00%	9,185	0	9,185	29	9,215
Direct Bills					0		0
Total					\$9,185		\$9,215

Basis Units: # of employees in Crthse, Crts & Law and FOC Bldg

Source:

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2012
11/25/2013

Courthouse Copier Serv Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.00	6.01%	\$331	\$0	\$331	\$0	\$331
5 101-215 Clerk	7.00	21.02%	1,157	0	1,157	0	1,157
6 101-243 Land Information Services	3.00	9.01%	496	0	496	0	496
7 101-253 Treasurer	3.00	9.01%	496	0	496	0	496
13 101-101 Bd of Commissioners	8.00	24.02%	1,322	0	1,322	8	1,330
19 101-225 Equalization	1.00	3.00%	165	0	165	1	166
23 101-236 Register of Deeds	3.50	10.51%	579	0	579	3	582
27 101-275 Drain Commissioner	2.00	6.01%	331	0	331	2	333
36 101-400 Planning	2.80	8.41%	463	0	463	3	466
37 101-426 Emergency Management	1.00	3.00%	165	0	165	1	166
Subtotal	33.30	100.00%	5,505	0	5,505	18	5,522
Direct Bills					0		0
Total					\$5,505		\$5,522

Basis Units: # of employees in Courthouse
Source:

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

FY 2012
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Courts Copier Service Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	4.05	7.17%	\$392	\$0	\$392	\$0	\$392
14 101-140 Trial Court Criminal & Civil	15.80	27.96%	1,528	0	1,528	5	1,533
16 101-148 Family Division	5.85	10.35%	566	0	566	2	568
20 101-229/CRV Prosecutor/Crime Victim	9.50	16.81%	919	0	919	3	922
25 101-257 Co-Op Extension	0.24	0.42%	23	0	23	0	23
51 215 Friend of the Court	12.75	22.56%	1,233	0	1,233	4	1,237
82 283 Comm Corrections	1.40	2.48%	135	0	135	0	136
84 285 Adult Drug Court	2.02	3.57%	195	0	195	1	196
90 292 Child Care Fund	4.90	8.67%	474	0	474	2	476
Subtotal	56.51	100.00%	5,465	0	5,465	17	5,483
Direct Bills					0		0
Total					\$5,465		\$5,483

Basis Units: # of employees in Courts & Law Bldg
Source:

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2012
 11/25/2013

Copier Service Specific Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 101-257 Co-Op Extension	243	17.49%	\$245	\$0	\$245	\$1	\$246
29 101-301 Sheriff's Dept	1,146	82.51%	1,157	0	1,157	4	1,161
Subtotal	1,389	100.00%	1,403	0	1,403	4	1,407
Direct Bills					0		0
Total					\$1,403		\$1,407
Basis Units: Direct to Sheriff & Co-Op Ext							
Source:							

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2012
11/25/2013

Audit Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	239,279	1.14%	\$339	\$0	\$339	\$0	\$339
4 101-211 Legal Counsel	44,374	0.21%	63	0	63	0	63
5 101-215 Clerk	387,264	1.84%	548	0	548	0	548
6 101-243 Land Information Services	207,777	0.99%	294	0	294	0	294
7 101-253 Treasurer	229,025	1.09%	324	0	324	0	324
8 101-265 Buildings & Grounds	419,239	1.99%	594	0	594	0	594
9 101-299 Miscellaneous	217,383	1.03%	308	0	308	0	308
10 101-865 Insurance	298,957	1.42%	423	0	423	1	425
12 637 Data Processing	169,418	0.81%	240	0	240	1	241
13 101-101 Bd of Commissioners	168,490	0.80%	239	0	239	1	239
14 101-140 Trial Court Criminal & Civil	1,381,336	6.57%	1,956	0	1,956	7	1,963
15 101-147 Jury Board	6,674	0.03%	9	0	9	0	9
16 101-148 Family Division	695,405	3.31%	985	0	985	3	988
17 101-151 Adult Probation	8,184	0.04%	12	0	12	0	12
18 101-191 Elections	63,204	0.30%	89	0	89	0	90
19 101-225 Equalization	142,420	0.68%	202	0	202	1	202
20 101-229/CRV Prosecutor/Crime Victim	752,596	3.58%	1,066	0	1,066	4	1,069
23 101-236 Register of Deeds	215,461	1.02%	305	0	305	1	306
25 101-257 Co-Op Extension	117,218	0.56%	166	0	166	1	167
27 101-275 Drain Commissioner	149,773	0.71%	212	0	212	1	213
29 101-301 Sheriff's Dept	2,576,103	12.24%	3,648	0	3,648	13	3,660
31 101-317 Snowmobile Enforcement	600	0.00%	1	0	1	0	1
32 101-331 Marine Law	122,090	0.58%	173	0	173	1	173
33 101-333 Road Patrol	104,821	0.50%	148	0	148	1	149
34 101-351 Jail	1,789,276	8.50%	2,533	0	2,533	9	2,542
36 101-400 Planning	193,695	0.92%	274	0	274	1	275
37 101-426 Emergency Management	106,531	0.51%	151	0	151	1	151
38 101-430 Animal Control	208,028	0.99%	295	0	295	1	296
40 101-601 Health	433,271	2.06%	613	0	613	2	616
42 101-648 Medical Examiners	98,778	0.47%	140	0	140	0	140
43 101-681 Veterans Burial	24,900	0.12%	35	0	35	0	35
44 101-682 Veterans Counselor	23,785	0.11%	34	0	34	0	34
45 101-689 Soldiers & Sailors	22,119	0.11%	31	0	31	0	31
50 208 Charlton Park Fund	520,651	2.47%	737	0	737	3	740
51 215 Friend of the Court	883,573	4.20%	1,251	0	1,251	4	1,255
53 228 Solid Waste	50,562	0.24%	72	0	72	0	72
54 230 Bldg Strong Families	10,021	0.05%	14	0	14	0	14
55 231 C Snip Donation	1,090	0.01%	2	0	2	0	2
56 232 Animal Shelter Donations	18,184	0.09%	26	0	26	0	26
57 233 Barry Comm Resource Net	3,889	0.02%	6	0	6	0	6
58 234 Bldg Strong Families UW	27,848	0.13%	39	0	39	0	40
60 236 Remonumentation Fund	69,442	0.33%	98	0	98	0	99
68 256 ROD Automation	160,906	0.76%	228	0	228	1	229

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

FY 2012
11/25/2013

Audit Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70 259 Local Corr Officer	3,265	0.02%	\$5	\$0	\$5	\$0	\$5
71 260 Victims Services	2,455	0.01%	3	0	3	0	3
73 265 Drug Law Enforce	989	0.00%	1	0	1	0	1
75 269 Law Library	17,904	0.09%	25	0	25	0	25
77 276 CDBG	132,688	0.63%	188	0	188	1	189
78 277 Middleville Police Serv	264,651	1.26%	375	0	375	1	376
79 279 MSHDA Home Program	183,444	0.87%	260	0	260	1	261
82 283 Comm Corrections	98,726	0.47%	140	0	140	0	140
84 285 Adult Drug Court	161,488	0.77%	229	0	229	1	229
85 286 Juvenile Drug Court	112,960	0.54%	160	0	160	1	160
86 287 Mich Justice Training	8,176	0.04%	12	0	12	0	12
87 290 Social Welfare	12,135	0.06%	17	0	17	0	17
90 292 Child Care Fund	810,943	3.85%	1,148	0	1,148	4	1,152
91 294 Vets Trust	12,355	0.06%	17	0	17	0	18
93 297 Diverted Felons	43,877	0.21%	62	0	62	0	62
124 660 Telephone	32,475	0.15%	46	0	46	0	46
125 661 Vehicle Fund	116,960	0.56%	166	0	166	1	166
126 676 Worker's Comp Fund	183,850	0.87%	260	0	260	1	261
127 677 Health Ins. Fund	2,989,748	14.21%	4,233	0	4,233	15	4,248
128 678 Disability Fund	81,418	0.39%	115	0	115	0	116
129 680 Fringe Benefit Fund	500	0.00%	1	0	1	0	1
130 681 Life Ins. Fund	19,020	0.09%	27	0	27	0	27
131 682 Retirement Fund	1,846,496	8.78%	2,614	0	2,614	9	2,624
133 684 Unemployment	30,663	0.15%	43	0	43	0	44
137 801 Drain Fund	498,183	2.37%	705	0	705	2	708
138 804 Drain Maint	10,243	0.05%	15	0	15	0	15
Subtotal	21,039,252	100.00%	29,790	0	29,790	95	29,885
Direct Bills					0		0
Total					\$29,790		\$29,885

Basis Units: Dollar Value of Expenditures
Source:

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

FY 2012
11/25/2013

Cost Plan Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Building Use Charge	1	8.33%	\$1,010	\$0	\$1,010	\$0	\$1,010
2 Equipment Use Charge	1	8.33%	1,010	0	1,010	0	1,010
3 101-175 Administration	1	8.33%	1,010	0	1,010	0	1,010
4 101-211 Legal Counsel	1	8.33%	1,010	0	1,010	0	1,010
5 101-215 Clerk	1	8.33%	1,010	0	1,010	0	1,010
6 101-243 Land Information Services	1	8.33%	1,010	0	1,010	0	1,010
7 101-253 Treasurer	1	8.33%	1,010	0	1,010	0	1,010
8 101-265 Buildings & Grounds	1	8.33%	1,010	0	1,010	0	1,010
9 101-299 Miscellaneous	1	8.33%	1,010	0	1,010	0	1,010
10 101-865 Insurance	1	8.33%	1,010	0	1,010	13	1,023
11 101-865-1 Property Insurance	1	8.33%	1,010	0	1,010	13	1,023
12 637 Data Processing	1	8.33%	1,010	0	1,010	13	1,023
Subtotal	12	100.00%	12,118	0	12,118	39	12,157
Direct Bills					0		0
Total					\$12,118		\$12,157

Basis Units: Each Central Service Dept
Source:

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2012
11/25/2013

Accounting Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	332	1.20%	\$420	\$0	\$420	\$0	\$420
4 101-211 Legal Counsel	32	0.12%	41	0	41	0	41
5 101-215 Clerk	465	1.68%	589	0	589	0	589
6 101-243 Land Information Services	332	1.20%	420	0	420	0	420
7 101-253 Treasurer	298	1.08%	377	0	377	0	377
8 101-265 Buildings & Grounds	588	2.13%	745	0	745	0	745
9 101-299 Miscellaneous	255	0.92%	323	0	323	0	323
10 101-865 Insurance	4	0.01%	5	0	5	0	5
12 637 Data Processing	220	0.80%	279	0	279	1	280
13 101-101 Bd of Commissioners	215	0.78%	272	0	272	1	273
14 101-140 Trial Court Criminal & Civil	961	3.48%	1,217	0	1,217	4	1,221
15 101-147 Jury Board	32	0.12%	41	0	41	0	41
16 101-148 Family Division	767	2.78%	971	0	971	3	975
17 101-151 Adult Probation	49	0.18%	62	0	62	0	62
18 101-191 Elections	107	0.39%	136	0	136	0	136
19 101-225 Equalization	364	1.32%	461	0	461	2	463
20 101-229/CRV Prosecutor/Crime Victim	780	2.83%	988	0	988	3	991
22 101-230 Extraditions	4	0.01%	5	0	5	0	5
23 101-236 Register of Deeds	378	1.37%	479	0	479	2	480
24 101-254 Tax Tribunal	21	0.08%	27	0	27	0	27
25 101-257 Co-Op Extension	117	0.42%	148	0	148	1	149
27 101-275 Drain Commissioner	328	1.19%	415	0	415	1	417
28 101-280 Soil Conservation	1	0.00%	1	0	1	0	1
29 101-301 Sheriff's Dept	859	3.11%	1,088	0	1,088	4	1,092
30 101-315 Seat Belt Enf	2	0.01%	3	0	3	0	3
31 101-317 Snowmobile Enforcement	20	0.07%	25	0	25	0	25
32 101-331 Marine Law	234	0.85%	296	0	296	1	297
33 101-333 Road Patrol	312	1.13%	395	0	395	1	397
34 101-351 Jail	1,212	4.39%	1,535	0	1,535	5	1,540
35 101-355 Sheriff-Animal Control	92	0.33%	117	0	117	0	117
36 101-400 Planning	419	1.52%	531	0	531	2	532
37 101-426 Emergency Management	364	1.32%	461	0	461	2	463
38 101-430 Animal Control	662	2.40%	838	0	838	3	841
40 101-601 Health	4	0.01%	5	0	5	0	5
41 101-602 Health & Safety Fund	3	0.01%	4	0	4	0	4
42 101-648 Medical Examiners	66	0.24%	84	0	84	0	84
43 101-681 Veterans Burial	68	0.25%	86	0	86	0	86
44 101-682 Veterans Counselor	180	0.65%	228	0	228	1	229
45 101-689 Soldiers & Sailors	69	0.25%	87	0	87	0	88
48 201 Road Commission	175	0.63%	222	0	222	1	222
49 205 Central Dispatch	1,076	3.90%	1,363	0	1,363	5	1,367
50 208 Charlton Park Fund	1,303	4.72%	1,650	0	1,650	6	1,656
51 215 Friend of the Court	620	2.25%	785	0	785	3	788

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2012
11/25/2013

Accounting Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 228 Solid Waste	76	0.28%	\$96	\$0	\$96	\$0	\$97
54 230 Bldg Strong Families	2	0.01%	3	0	3	0	3
55 231 C Snip Donation	27	0.10%	34	0	34	0	34
56 232 Animal Shelter Donations	78	0.28%	99	0	99	0	99
57 233 Barry Comm Resource Net	32	0.12%	41	0	41	0	41
58 234 Bldg Strong Families UW	28	0.10%	35	0	35	0	36
60 236 Remonumentation Fund	173	0.63%	219	0	219	1	220
62 247 Thornapple Namor Depr Fund	30	0.11%	38	0	38	0	38
63 248 Building Rehab Fund	41	0.15%	52	0	52	0	52
64 250 Park & Rec Fund	38	0.14%	48	0	48	0	48
66 253 Master Land Use Prog	2	0.01%	3	0	3	0	3
67 255 EDC	7	0.03%	9	0	9	0	9
68 256 ROD Automation	290	1.05%	367	0	367	1	369
70 259 Local Corr Officer	20	0.07%	25	0	25	0	25
71 260 Victims Services	46	0.17%	58	0	58	0	58
72 263 School Liason	46	0.17%	58	0	58	0	58
73 265 Drug Law Enforce	2	0.01%	3	0	3	0	3
74 266 Special Investigation	12	0.04%	15	0	15	0	15
75 269 Law Library	34	0.12%	43	0	43	0	43
76 275 Comm on Aging	2,279	8.26%	2,886	0	2,886	10	2,896
77 276 CDBG	86	0.31%	109	0	109	0	109
78 277 Middleville Police Serv	313	1.13%	396	0	396	1	398
79 279 MSHDA Home Program	38	0.14%	48	0	48	0	48
80 281 Swift & Sure Sanctions	214	0.78%	271	0	271	1	272
82 283 Comm Corrections	384	1.39%	486	0	486	2	488
83 284 Rev Sharing	1	0.00%	1	0	1	0	1
84 285 Adult Drug Court	578	2.09%	732	0	732	3	735
85 286 Juvenile Drug Court	429	1.55%	543	0	543	2	545
86 287 Mich Justice Training	14	0.05%	18	0	18	0	18
87 290 Social Welfare	48	0.17%	61	0	61	0	61
88 292 CC Wrap Around	329	1.19%	417	0	417	1	418
89 292 CC Juv Justice	284	1.03%	360	0	360	1	361
90 292 Child Care Fund	833	3.02%	1,055	0	1,055	4	1,059
91 294 Vets Trust	22	0.08%	28	0	28	0	28
92 295 Airport Fund	673	2.44%	852	0	852	3	855
93 297 Diverted Felons	55	0.20%	70	0	70	0	70
94 352 FOC Ren Debt Relocations	5	0.02%	6	0	6	0	6
95 354 Yankee Springs Water	8	0.03%	10	0	10	0	10
96 355 Middleville Water Debt	9	0.03%	11	0	11	0	11
97 356 Middleville Water Debt 206	9	0.03%	11	0	11	0	11
98 357 Fawn Lake Sewer	7	0.03%	9	0	9	0	9
99 358 Yankee Spring	8	0.03%	10	0	10	0	10
100 359 Finkbeiner/Crain Debt	9	0.03%	11	0	11	0	11

Barry County, Michigan
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Accounting Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 365 Southwest Barry Fair Lake	1	0.00%	\$1	\$0	\$1	\$0	\$1
103 368 Thornapple Manor	107	0.39%	136	0	136	0	136
105 372 Courts & Law Build Debt	15	0.05%	19	0	19	0	19
106 374 1999 BPW Middleville	11	0.04%	14	0	14	0	14
107 376 2003 Refunding Sewer	12	0.04%	15	0	15	0	15
108 377 Leach & Middle Lake	11	0.04%	14	0	14	0	14
110 466 Thornapple Bldg Auth	40	0.14%	51	0	51	0	51
111 472 McKeown Bridge Park	6	0.02%	8	0	8	0	8
112 477 Leach-Middle Lake	18	0.07%	23	0	23	0	23
113 502 2012 Delinquent Tax	71	0.26%	90	0	90	0	90
114 510 2010 Delinquent Tax	912	3.30%	1,155	0	1,155	4	1,159
115 511 2011 Delinquent Tax	588	2.13%	745	0	745	3	747
116 512 Thornapple Manor Fund	324	1.17%	410	0	410	1	412
117 516 100% Tax Payment	235	0.85%	298	0	298	1	299
118 517 Foreclosure Fund	14	0.05%	18	0	18	0	18
120 528 2008 Del Tax Fund	90	0.33%	114	0	114	0	114
121 529 2009 Del Tax Fund	346	1.25%	438	0	438	2	440
122 588 Transit Fund	1,015	3.68%	1,285	0	1,285	4	1,290
123 595 Commissary	216	0.78%	274	0	274	1	275
124 660 Telephone	63	0.23%	80	0	80	0	80
125 661 Vehicle Fund	25	0.09%	32	0	32	0	32
126 676 Worker's Comp Fund	126	0.46%	160	0	160	1	160
127 677 Health Ins. Fund	296	1.07%	375	0	375	1	376
128 678 Disability Fund	237	0.86%	300	0	300	1	301
129 680 Fringe Benefit Fund	28	0.10%	35	0	35	0	36
130 681 Life Ins. Fund	42	0.15%	53	0	53	0	53
131 682 Retirement Fund	75	0.27%	95	0	95	0	95
132 683 Dental/Optical	225	0.82%	285	0	285	1	286
133 684 Unemployment	41	0.15%	52	0	52	0	52
135 716 Co-Op Ext Grant	32	0.12%	41	0	41	0	41
136 792 Inmate Trust	12	0.04%	15	0	15	0	15
137 801 Drain Fund	218	0.79%	276	0	276	1	277
138 804 Drain Maint	14	0.05%	18	0	18	0	18
140 843 Gun Lake Weed Assess	43	0.16%	54	0	54	0	55
141 851 Drain Debt	48	0.17%	61	0	61	0	61
143 Other	38	0.14%	48	0	48	0	48

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Accounting Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	27,604	100.00%	34,959	0	34,959	112	35,071
Direct Bills					0		0
Total					\$34,959		\$35,071
Basis Units: Expenditure Transactions							
Source:							

Barry County, Michigan
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Flex Spending Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.00	0.88%	\$66	\$0	\$66	\$0	\$66
5 101-215 Clerk	7.00	3.09%	231	0	231	0	231
6 101-243 Land Information Services	3.00	1.33%	99	0	99	0	99
7 101-253 Treasurer	3.00	1.33%	99	0	99	0	99
8 101-265 Buildings & Grounds	4.05	1.79%	134	0	134	0	134
9 101-299 Miscellaneous	0.01	0.00%	0	0	0	0	0
13 101-101 Bd of Commissioners	8.00	3.54%	264	0	264	1	265
14 101-140 Trial Court Criminal & Civil	15.80	6.98%	521	0	521	2	523
15 101-147 Jury Board	0.01	0.00%	0	0	0	0	0
16 101-148 Family Division	5.85	2.59%	193	0	193	1	194
18 101-191 Elections	0.01	0.00%	0	0	0	0	0
19 101-225 Equalization	1.00	0.44%	33	0	33	0	33
20 101-229/CRV Prosecutor/Crime Victim	9.50	4.20%	313	0	313	1	314
23 101-236 Register of Deeds	3.50	1.55%	115	0	115	0	116
25 101-257 Co-Op Extension	0.24	0.11%	8	0	8	0	8
27 101-275 Drain Commissioner	2.00	0.88%	66	0	66	0	66
29 101-301 Sheriff's Dept	34.00	15.03%	1,121	0	1,121	4	1,125
31 101-317 Snowmobile Enforcement	0.03	0.01%	1	0	1	0	1
32 101-331 Marine Law	4.50	1.99%	148	0	148	1	149
33 101-333 Road Patrol	1.00	0.44%	33	0	33	0	33
34 101-351 Jail	22.10	9.77%	728	0	728	3	731
35 101-355 Sheriff-Animal Control	1.00	0.44%	33	0	33	0	33
36 101-400 Planning	2.80	1.24%	92	0	92	0	93
37 101-426 Emergency Management	1.00	0.44%	33	0	33	0	33
38 101-430 Animal Control	2.50	1.10%	82	0	82	0	83
44 101-682 Veterans Counselor	1.00	0.44%	33	0	33	0	33
49 205 Central Dispatch	17.38	7.68%	573	0	573	2	575
50 208 Charlton Park Fund	8.50	3.76%	280	0	280	1	281
51 215 Friend of the Court	12.75	5.63%	420	0	420	1	422
60 236 Remonumentation Fund	0.40	0.18%	13	0	13	0	13
76 275 Comm on Aging	22.22	9.82%	732	0	732	3	735
78 277 Middleville Police Serv	3.00	1.33%	99	0	99	0	99
80 281 Swift & Sure Sanctions	1.50	0.66%	49	0	49	0	50
82 283 Comm Corrections	1.40	0.62%	46	0	46	0	46
84 285 Adult Drug Court	2.02	0.89%	67	0	67	0	67
85 286 Juvenile Drug Court	1.30	0.57%	43	0	43	0	43
90 292 Child Care Fund	4.90	2.17%	162	0	162	1	162
122 588 Transit Fund	16.00	7.07%	527	0	527	2	529

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Flex Spending Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	226.27	100.00%	7,459	0	7,459	24	7,482
Direct Bills					0		0
Total					\$7,459		\$7,482
Basis Units: FTEs							
Source:							

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

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Health Ins. Gen Contrib Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.00	1.11%	\$1,529	\$0	\$1,529	\$0	\$1,529
5 101-215 Clerk	7.00	3.90%	5,352	0	5,352	0	5,352
6 101-243 Land Information Services	3.00	1.67%	2,294	0	2,294	0	2,294
7 101-253 Treasurer	3.00	1.67%	2,294	0	2,294	0	2,294
8 101-265 Buildings & Grounds	4.05	2.26%	3,097	0	3,097	0	3,097
9 101-299 Miscellaneous	0.01	0.01%	8	0	8	0	8
13 101-101 Bd of Commissioners	8.00	4.46%	6,117	0	6,117	22	6,139
14 101-140 Trial Court Criminal & Civil	15.80	8.80%	12,081	0	12,081	43	12,124
15 101-147 Jury Board	0.01	0.01%	8	0	8	0	8
16 101-148 Family Division	5.85	3.26%	4,473	0	4,473	16	4,489
18 101-191 Elections	0.01	0.01%	8	0	8	0	8
19 101-225 Equalization	1.00	0.56%	765	0	765	3	767
20 101-229/CRV Prosecutor/Crime Victim	9.50	5.29%	7,264	0	7,264	26	7,290
23 101-236 Register of Deeds	3.50	1.95%	2,676	0	2,676	10	2,686
25 101-257 Co-Op Extension	0.24	0.13%	184	0	184	1	184
27 101-275 Drain Commissioner	2.00	1.11%	1,529	0	1,529	5	1,535
29 101-301 Sheriff's Dept	34.00	18.94%	25,996	0	25,996	93	26,089
31 101-317 Snowmobile Enforcement	0.03	0.02%	23	0	23	0	23
32 101-331 Marine Law	4.50	2.51%	3,441	0	3,441	12	3,453
33 101-333 Road Patrol	1.00	0.56%	765	0	765	3	767
34 101-351 Jail	22.10	12.31%	16,898	0	16,898	60	16,958
35 101-355 Sheriff-Animal Control	1.00	0.56%	765	0	765	3	767
36 101-400 Planning	2.80	1.56%	2,141	0	2,141	8	2,149
37 101-426 Emergency Management	1.00	0.56%	765	0	765	3	767
38 101-430 Animal Control	2.50	1.39%	1,911	0	1,911	7	1,918
44 101-682 Veterans Counselor	1.00	0.56%	765	0	765	3	767
49 205 Central Dispatch	17.38	9.68%	13,289	0	13,289	48	13,336
51 215 Friend of the Court	12.75	7.10%	9,749	0	9,749	35	9,783
60 236 Remonumentation Fund	0.40	0.22%	306	0	306	1	307
78 277 Middleville Police Serv	3.00	1.67%	2,294	0	2,294	8	2,302
80 281 Swift & Sure Sanctions	1.50	0.84%	1,147	0	1,147	4	1,151
82 283 Comm Corrections	1.40	0.78%	1,070	0	1,070	4	1,074
84 285 Adult Drug Court	2.02	1.13%	1,544	0	1,544	6	1,550
85 286 Juvenile Drug Court	1.30	0.72%	994	0	994	4	998
90 292 Child Care Fund	4.90	2.73%	3,747	0	3,747	13	3,760

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

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Health Ins. Gen Contrib Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	179.55	100.00%	137,283	0	137,283	439	137,722
Direct Bills					0		0
Total					\$137,283		\$137,722
Basis Units: Covered Employees							
Source:							

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

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Health Ins. Gen Contrib Adj Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.00	1.11%	\$11,713	\$0	\$11,713	\$0	\$11,713
5 101-215 Clerk	7.00	3.90%	40,996	0	40,996	0	40,996
6 101-243 Land Information Services	3.00	1.67%	17,570	0	17,570	0	17,570
7 101-253 Treasurer	3.00	1.67%	17,570	0	17,570	0	17,570
8 101-265 Buildings & Grounds	4.05	2.26%	23,719	0	23,719	0	23,719
9 101-299 Miscellaneous	0.01	0.01%	59	0	59	0	59
13 101-101 Bd of Commissioners	8.00	4.46%	46,852	(47,020)	(168)	168	(0)
14 101-140 Trial Court Criminal & Civil	15.80	8.80%	92,533	(92,864)	(331)	331	(0)
15 101-147 Jury Board	0.01	0.01%	59	(59)	(0)	0	(0)
16 101-148 Family Division	5.85	3.26%	34,261	(34,383)	(122)	123	0
18 101-191 Elections	0.01	0.01%	59	(59)	(0)	0	(0)
19 101-225 Equalization	1.00	0.56%	5,857	(5,877)	(20)	21	0
20 101-229/CRV Prosecutor/Crime Victim	9.50	5.29%	55,637	(55,836)	(199)	199	(0)
23 101-236 Register of Deeds	3.50	1.95%	20,498	(20,571)	(73)	73	0
25 101-257 Co-Op Extension	0.24	0.13%	1,406	(1,411)	(5)	5	(0)
27 101-275 Drain Commissioner	2.00	1.11%	11,713	(11,755)	(42)	42	(0)
29 101-301 Sheriff's Dept	34.00	18.94%	199,121	(199,833)	(712)	712	0
31 101-317 Snowmobile Enforcement	0.03	0.02%	176	(176)	(0)	1	0
32 101-331 Marine Law	4.50	2.51%	26,354	(26,449)	(95)	94	(0)
33 101-333 Road Patrol	1.00	0.56%	5,857	(5,877)	(20)	21	0
34 101-351 Jail	22.10	12.31%	129,429	(129,892)	(463)	463	(0)
35 101-355 Sheriff-Animal Control	1.00	0.56%	5,857	(5,877)	(20)	21	0
36 101-400 Planning	2.80	1.56%	16,398	(16,457)	(59)	59	(0)
37 101-426 Emergency Management	1.00	0.56%	5,857	(5,877)	(20)	21	0
38 101-430 Animal Control	2.50	1.39%	14,641	(14,694)	(53)	52	(0)
44 101-682 Veterans Counselor	1.00	0.56%	5,857	(5,877)	(20)	21	0
49 205 Central Dispatch	17.38	9.68%	101,786	(102,150)	(364)	364	0
51 215 Friend of the Court	12.75	7.10%	74,670	(74,937)	(267)	267	0
60 236 Remonumentation Fund	0.40	0.22%	2,343	(2,351)	(8)	8	(0)
78 277 Middleville Police Serv	3.00	1.67%	17,570	(17,632)	(62)	63	0
80 281 Swift & Sure Sanctions	1.50	0.84%	8,785	(8,816)	(31)	31	0
82 283 Comm Corrections	1.40	0.78%	8,199	(8,228)	(29)	29	0
84 285 Adult Drug Court	2.02	1.13%	11,830	(11,872)	(42)	42	0
85 286 Juvenile Drug Court	1.30	0.72%	7,613	(7,641)	(28)	27	(0)
90 292 Child Care Fund	4.90	2.73%	28,697	(28,799)	(102)	103	0

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Health Ins. Gen Contrib Adj Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	179.55	100.00%	1,051,535	(943,270)	108,265	3,362	111,627
Direct Bills					943,270		943,270
Total					\$1,051,535		\$1,054,897
Basis Units: Covered Employees							
Source:							

Barry County, Michigan
OMB A-87 Cost Allocation Plan

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OPEB Valuation Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.00	1.11%	\$133	\$0	\$133	\$0	\$133
5 101-215 Clerk	7.00	3.90%	466	0	466	0	466
6 101-243 Land Information Services	3.00	1.67%	200	0	200	0	200
7 101-253 Treasurer	3.00	1.67%	200	0	200	0	200
8 101-265 Buildings & Grounds	4.05	2.26%	270	0	270	0	270
9 101-299 Miscellaneous	0.01	0.01%	1	0	1	0	1
13 101-101 Bd of Commissioners	8.00	4.46%	533	0	533	2	535
14 101-140 Trial Court Criminal & Civil	15.80	8.80%	1,052	0	1,052	4	1,056
15 101-147 Jury Board	0.01	0.01%	1	0	1	0	1
16 101-148 Family Division	5.85	3.26%	390	0	390	1	391
18 101-191 Elections	0.01	0.01%	1	0	1	0	1
19 101-225 Equalization	1.00	0.56%	67	0	67	0	67
20 101-229/CRV Prosecutor/Crime Victim	9.50	5.29%	633	0	633	2	635
23 101-236 Register of Deeds	3.50	1.95%	233	0	233	1	234
25 101-257 Co-Op Extension	0.24	0.13%	16	0	16	0	16
27 101-275 Drain Commissioner	2.00	1.11%	133	0	133	0	134
29 101-301 Sheriff's Dept	34.00	18.94%	2,264	0	2,264	8	2,272
31 101-317 Snowmobile Enforcement	0.03	0.02%	2	0	2	0	2
32 101-331 Marine Law	4.50	2.51%	300	0	300	1	301
33 101-333 Road Patrol	1.00	0.56%	67	0	67	0	67
34 101-351 Jail	22.10	12.31%	1,472	0	1,472	5	1,477
35 101-355 Sheriff-Animal Control	1.00	0.56%	67	0	67	0	67
36 101-400 Planning	2.80	1.56%	186	0	186	1	187
37 101-426 Emergency Management	1.00	0.56%	67	0	67	0	67
38 101-430 Animal Control	2.50	1.39%	166	0	166	1	167
44 101-682 Veterans Counselor	1.00	0.56%	67	0	67	0	67
49 205 Central Dispatch	17.38	9.68%	1,157	0	1,157	4	1,161
51 215 Friend of the Court	12.75	7.10%	849	0	849	3	852
60 236 Remonumentation Fund	0.40	0.22%	27	0	27	0	27
78 277 Middleville Police Serv	3.00	1.67%	200	0	200	1	200
80 281 Swift & Sure Sanctions	1.50	0.84%	100	0	100	0	100
82 283 Comm Corrections	1.40	0.78%	93	0	93	0	94
84 285 Adult Drug Court	2.02	1.13%	135	0	135	0	135
85 286 Juvenile Drug Court	1.30	0.72%	87	0	87	0	87
90 292 Child Care Fund	4.90	2.73%	326	0	326	1	327

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OPEB Valuation Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	179.55	100.00%	11,956	0	11,956	38	11,995
Direct Bills					0		0
Total					\$11,956		\$11,995
Basis Units: Covered Employees							
Source:							

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

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Contractual Services-Specific Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
36 101-400 Planning	4,000	46.24%	\$4,039	\$0	\$4,039	\$13	\$4,052
38 101-430 Animal Control	4,650	53.76%	4,696	0	4,696	15	4,711
Subtotal	8,650	100.00%	8,735	0	8,735	28	8,763
Direct Bills					0		0
Total					\$8,735		\$8,763

Basis Units: Direct Allocation to Planning & Animal Control

Source:

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Allocation Summary

Dept:9 101-299 Miscellaneous

Department	Paper	Courthouse Copier Serv	Courts Copier Service	Copier Service Specific	Audit	Cost Plan	Accounting	Flex Spending	Health Ins. Gen Contrib	Health Ins. Gen Contrib Adj
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$943,270
1 Building Use Charge	0	0	0	0	0	1,010	0	0	0	0
2 Equipment Use Charge	0	0	0	0	0	1,010	0	0	0	0
3 101-175 Administration	205	331	0	0	339	1,010	420	66	1,529	11,713
4 101-211 Legal Counsel	0	0	0	0	63	1,010	41	0	0	0
5 101-215 Clerk	716	1,157	0	0	548	1,010	589	231	5,352	40,996
6 101-243 Land Information Services	307	496	0	0	294	1,010	420	99	2,294	17,570
7 101-253 Treasurer	307	496	0	0	324	1,010	377	99	2,294	17,570
8 101-265 Buildings & Grounds	414	0	392	0	594	1,010	745	134	3,097	23,719
9 101-299 Miscellaneous	0	0	0	0	308	1,010	323	0	8	59
10 101-865 Insurance	0	0	0	0	425	1,023	5	0	0	0
11 101-865-1 Property Insurance	0	0	0	0	0	1,023	0	0	0	0
12 637 Data Processing	0	0	0	0	241	1,023	280	0	0	0
13 101-101 Bd of Commissioners	822	1,330	0	0	239	0	273	265	6,139	(0)
14 101-140 Trial Court Criminal & Civil	1,623	0	1,533	0	1,963	0	1,221	523	12,124	(0)
15 101-147 Jury Board	0	0	0	0	9	0	41	0	8	(0)
16 101-148 Family Division	601	0	568	0	988	0	975	194	4,489	0
17 101-151 Adult Probation	0	0	0	0	12	0	62	0	0	0
18 101-191 Elections	0	0	0	0	90	0	136	0	8	(0)
19 101-225 Equalization	103	166	0	0	202	0	463	33	767	0
20 101-229/CRV Prosecutor/Crime Victim	976	0	922	0	1,069	0	991	314	7,290	(0)
22 101-230 Extraditions	0	0	0	0	0	0	5	0	0	0
23 101-236 Register of Deeds	359	582	0	0	306	0	480	116	2,686	0
24 101-254 Tax Tribunal	0	0	0	0	0	0	27	0	0	0
25 101-257 Co-Op Extension	25	0	23	246	167	0	149	8	184	(0)
27 101-275 Drain Commissioner	205	333	0	0	213	0	417	66	1,535	(0)
28 101-280 Soil Conservation	0	0	0	0	0	0	1	0	0	0
29 101-301 Sheriff's Dept	0	0	0	1,161	3,660	0	1,092	1,125	26,089	0
30 101-315 Seat Belt Enf	0	0	0	0	0	0	3	0	0	0
31 101-317 Snowmobile Enforcement	0	0	0	0	1	0	25	1	23	0
32 101-331 Marine Law	0	0	0	0	173	0	297	149	3,453	(0)
33 101-333 Road Patrol	0	0	0	0	149	0	397	33	767	0
34 101-351 Jail	0	0	0	0	2,542	0	1,540	731	16,958	(0)
35 101-355 Sheriff-Animal Control	0	0	0	0	0	0	117	33	767	0
36 101-400 Planning	288	466	0	0	275	0	532	93	2,149	(0)
37 101-426 Emergency Management	103	166	0	0	151	0	463	33	767	0
38 101-430 Animal Control	0	0	0	0	296	0	841	83	1,918	(0)
40 101-601 Health	0	0	0	0	616	0	5	0	0	0
41 101-602 Health & Safety Fund	0	0	0	0	0	0	4	0	0	0
42 101-648 Medical Examiners	0	0	0	0	140	0	84	0	0	0
43 101-681 Veterans Burial	0	0	0	0	35	0	86	0	0	0

**Barry County, Michigan
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Allocation Summary

Dept:9 101-299 Miscellaneous

Department	Paper	Courthouse Copier Serv	Courts Copier Service	Copier Service Specific	Audit	Cost Plan	Accounting	Flex Spending	Health Ins. Gen Contrib	Health Ins. Gen Contrib Adj
44 101-682 Veterans Counselor	\$0	\$0	\$0	\$0	\$34	\$0	\$229	\$33	\$767	\$0
45 101-689 Soldiers & Sailors	0	0	0	0	31	0	88	0	0	0
48 201 Road Commission	0	0	0	0	0	0	222	0	0	0
49 205 Central Dispatch	0	0	0	0	0	0	1,367	575	13,336	0
50 208 Charlton Park Fund	0	0	0	0	740	0	1,656	281	0	0
51 215 Friend of the Court	1,309	0	1,237	0	1,255	0	788	422	9,783	0
53 228 Solid Waste	0	0	0	0	72	0	97	0	0	0
54 230 Bldg Strong Families	0	0	0	0	14	0	3	0	0	0
55 231 C Snip Donation	0	0	0	0	2	0	34	0	0	0
56 232 Animal Shelter Donations	0	0	0	0	26	0	99	0	0	0
57 233 Barry Comm Resource Net	0	0	0	0	6	0	41	0	0	0
58 234 Bldg Strong Families UW	0	0	0	0	40	0	36	0	0	0
60 236 Remonumentation Fund	0	0	0	0	99	0	220	13	307	(0)
62 247 Thornapple Namor Depr Fund	0	0	0	0	0	0	38	0	0	0
63 248 Building Rehab Fund	0	0	0	0	0	0	52	0	0	0
64 250 Park & Rec Fund	0	0	0	0	0	0	48	0	0	0
66 253 Master Land Use Prog	0	0	0	0	0	0	3	0	0	0
67 255 EDC	0	0	0	0	0	0	9	0	0	0
68 256 ROD Automation	0	0	0	0	229	0	369	0	0	0
70 259 Local Corr Officer	0	0	0	0	5	0	25	0	0	0
71 260 Victims Services	0	0	0	0	3	0	58	0	0	0
72 263 School Liason	0	0	0	0	0	0	58	0	0	0
73 265 Drug Law Enforce	0	0	0	0	1	0	3	0	0	0
74 266 Special Investigation	0	0	0	0	0	0	15	0	0	0
75 269 Law Library	0	0	0	0	25	0	43	0	0	0
76 275 Comm on Aging	0	0	0	0	0	0	2,896	735	0	0
77 276 CDBG	0	0	0	0	189	0	109	0	0	0
78 277 Middleville Police Serv	0	0	0	0	376	0	398	99	2,302	0
79 279 MSHDA Home Program	0	0	0	0	261	0	48	0	0	0
80 281 Swift & Sure Sanctions	0	0	0	0	0	0	272	50	1,151	0
82 283 Comm Corrections	144	0	136	0	140	0	488	46	1,074	0
83 284 Rev Sharing	0	0	0	0	0	0	1	0	0	0
84 285 Adult Drug Court	207	0	196	0	229	0	735	67	1,550	0
85 286 Juvenile Drug Court	0	0	0	0	160	0	545	43	998	(0)
86 287 Mich Justice Training	0	0	0	0	12	0	18	0	0	0
87 290 Social Welfare	0	0	0	0	17	0	61	0	0	0
88 292 CC Wrap Around	0	0	0	0	0	0	418	0	0	0
89 292 CC Juv Justice	0	0	0	0	0	0	361	0	0	0
90 292 Child Care Fund	503	0	476	0	1,152	0	1,059	162	3,760	0
91 294 Vets Trust	0	0	0	0	18	0	28	0	0	0
92 295 Airport Fund	0	0	0	0	0	0	855	0	0	0

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Dept:9 101-299 Miscellaneous

Department	Paper	Courthouse Copier Serv	Courts Copier Service	Copier Service Specific	Audit	Cost Plan	Accounting	Flex Spending	Health Ins. Gen Contrib	Health Ins. Gen Contrib Adj
93 297 Diverted Felons	\$0	\$0	\$0	\$0	\$62	\$0	\$70	\$0	\$0	\$0
94 352 FOC Ren Debt Relocations	0	0	0	0	0	0	6	0	0	0
95 354 Yankee Springs Water	0	0	0	0	0	0	10	0	0	0
96 355 Middleville Water Debt	0	0	0	0	0	0	11	0	0	0
97 356 Middleville Water Debt 206	0	0	0	0	0	0	11	0	0	0
98 357 Fawn Lake Sewer	0	0	0	0	0	0	9	0	0	0
99 358 Yankee Spring	0	0	0	0	0	0	10	0	0	0
100 359 Finkbeiner/Crain Debt	0	0	0	0	0	0	11	0	0	0
101 365 Southwest Barry Fair Lake	0	0	0	0	0	0	1	0	0	0
103 368 Thornapple Manor	0	0	0	0	0	0	136	0	0	0
105 372 Courts & Law Build Debt	0	0	0	0	0	0	19	0	0	0
106 374 1999 BPW Middleville	0	0	0	0	0	0	14	0	0	0
107 376 2003 Refunding Sewer	0	0	0	0	0	0	15	0	0	0
108 377 Leach & Middle Lake	0	0	0	0	0	0	14	0	0	0
110 466 Thornapple Bldg Auth	0	0	0	0	0	0	51	0	0	0
111 472 McKeown Bridge Park	0	0	0	0	0	0	8	0	0	0
112 477 Leach-Middle Lake	0	0	0	0	0	0	23	0	0	0
113 502 2012 Delinquent Tax	0	0	0	0	0	0	90	0	0	0
114 510 2010 Delinquent Tax	0	0	0	0	0	0	1,159	0	0	0
115 511 2011 Delinquent Tax	0	0	0	0	0	0	747	0	0	0
116 512 Thornapple Manor Fund	0	0	0	0	0	0	412	0	0	0
117 516 100% Tax Payment	0	0	0	0	0	0	299	0	0	0
118 517 Foreclosure Fund	0	0	0	0	0	0	18	0	0	0
120 528 2008 Del Tax Fund	0	0	0	0	0	0	114	0	0	0
121 529 2009 Del Tax Fund	0	0	0	0	0	0	440	0	0	0
122 588 Transit Fund	0	0	0	0	0	0	1,290	529	0	0
123 595 Commissary	0	0	0	0	0	0	275	0	0	0
124 660 Telephone	0	0	0	0	46	0	80	0	0	0
125 661 Vehicle Fund	0	0	0	0	166	0	32	0	0	0
126 676 Worker's Comp Fund	0	0	0	0	261	0	160	0	0	0
127 677 Health Ins. Fund	0	0	0	0	4,248	0	376	0	0	0
128 678 Disability Fund	0	0	0	0	116	0	301	0	0	0
129 680 Fringe Benefit Fund	0	0	0	0	1	0	36	0	0	0
130 681 Life Ins. Fund	0	0	0	0	27	0	53	0	0	0
131 682 Retirement Fund	0	0	0	0	2,624	0	95	0	0	0
132 683 Dental/Optical	0	0	0	0	0	0	286	0	0	0
133 684 Unemployment	0	0	0	0	44	0	52	0	0	0
135 716 Co-Op Ext Grant	0	0	0	0	0	0	41	0	0	0
136 792 Inmate Trust	0	0	0	0	0	0	15	0	0	0
137 801 Drain Fund	0	0	0	0	708	0	277	0	0	0
138 804 Drain Maint	0	0	0	0	15	0	18	0	0	0

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Allocation Summary

Dept:9 101-299 Miscellaneous

Department	Paper	Courthouse Copier Serv	Courts Copier Service	Copier Service Specific	Audit	Cost Plan	Accounting	Flex Spending	Health Ins. Gen Contrib	Health Ins. Gen Contrib Adj
140 843 Gun Lake Weed Assess	\$0	\$0	\$0	\$0	\$0	\$0	\$55	\$0	\$0	\$0
141 851 Drain Debt	0	0	0	0	0	0	61	0	0	0
143 Other	0	0	0	0	0	0	48	0	0	0
Total	\$9,215	\$5,522	\$5,483	\$1,407	\$29,885	\$12,157	\$35,071	\$7,482	\$137,722	\$1,054,897

Barry County, Michigan
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Allocation Summary

Dept:9 101-299 Miscellaneous

Department	OPEB Valuation	Contractual Services- Specific	Total
0 Direct Billed	\$0	\$0	\$943,270
1 Building Use Charge	0	0	1,010
2 Equipment Use Charge	0	0	1,010
3 101-175 Administration	133	0	15,746
4 101-211 Legal Counsel	0	0	1,113
5 101-215 Clerk	466	0	51,065
6 101-243 Land Information Services	200	0	22,689
7 101-253 Treasurer	200	0	22,676
8 101-265 Buildings & Grounds	270	0	30,373
9 101-299 Miscellaneous	1	0	1,708
10 101-865 Insurance	0	0	1,453
11 101-865-1 Property Insurance	0	0	1,023
12 637 Data Processing	0	0	1,543
13 101-101 Bd of Commissioners	535	0	9,602
14 101-140 Trial Court Criminal & Civil	1,056	0	20,042
15 101-147 Jury Board	1	0	59
16 101-148 Family Division	391	0	8,205
17 101-151 Adult Probation	0	0	74
18 101-191 Elections	1	0	234
19 101-225 Equalization	67	0	1,802
20 101-229/CRV Prosecutor/Crime Victim	635	0	12,197
22 101-230 Extraditions	0	0	5
23 101-236 Register of Deeds	234	0	4,763
24 101-254 Tax Tribunal	0	0	27
25 101-257 Co-Op Extension	16	0	817
27 101-275 Drain Commissioner	134	0	2,902
28 101-280 Soil Conservation	0	0	1
29 101-301 Sheriff's Dept	2,272	0	35,399
30 101-315 Seat Belt Enf	0	0	3
31 101-317 Snowmobile Enforcement	2	0	53
32 101-331 Marine Law	301	0	4,373
33 101-333 Road Patrol	67	0	1,413
34 101-351 Jail	1,477	0	23,248
35 101-355 Sheriff-Animal Control	67	0	985
36 101-400 Planning	187	4,052	8,041
37 101-426 Emergency Management	67	0	1,751
38 101-430 Animal Control	167	4,711	8,015
40 101-601 Health	0	0	621
41 101-602 Health & Safety Fund	0	0	4
42 101-648 Medical Examiners	0	0	224
43 101-681 Veterans Burial	0	0	122

**Barry County, Michigan
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Allocation Summary

Dept:9 101-299 Miscellaneous

Department	OPEB Valuation	Contractual Services- Specific	Total
44 101-682 Veterans Counselor	\$67	\$0	\$1,130
45 101-689 Soldiers & Sailors	0	0	119
48 201 Road Commission	0	0	222
49 205 Central Dispatch	1,161	0	16,440
50 208 Charlton Park Fund	0	0	2,677
51 215 Friend of the Court	852	0	15,648
53 228 Solid Waste	0	0	168
54 230 Bldg Strong Families	0	0	17
55 231 C Snip Donation	0	0	36
56 232 Animal Shelter Donations	0	0	125
57 233 Barry Comm Resource Net	0	0	46
58 234 Bldg Strong Families UW	0	0	75
60 236 Remonumentation Fund	27	0	665
62 247 Thornapple Namor Depr Fund	0	0	38
63 248 Building Rehab Fund	0	0	52
64 250 Park & Rec Fund	0	0	48
66 253 Master Land Use Prog	0	0	3
67 255 EDC	0	0	9
68 256 ROD Automation	0	0	597
70 259 Local Corr Officer	0	0	30
71 260 Victims Services	0	0	62
72 263 School Liason	0	0	58
73 265 Drug Law Enforce	0	0	4
74 266 Special Investigation	0	0	15
75 269 Law Library	0	0	69
76 275 Comm on Aging	0	0	3,631
77 276 CDBG	0	0	298
78 277 Middleville Police Serv	200	0	3,376
79 279 MSHDA Home Program	0	0	309
80 281 Swift & Sure Sanctions	100	0	1,573
82 283 Comm Corrections	94	0	2,122
83 284 Rev Sharing	0	0	1
84 285 Adult Drug Court	135	0	3,120
85 286 Juvenile Drug Court	87	0	1,833
86 287 Mich Justice Training	0	0	29
87 290 Social Welfare	0	0	78
88 292 CC Wrap Around	0	0	418
89 292 CC Juv Justice	0	0	361
90 292 Child Care Fund	327	0	7,440
91 294 Vets Trust	0	0	46
92 295 Airport Fund	0	0	855

Barry County, Michigan
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Allocation Summary

Dept:9 101-299 Miscellaneous

Department	OPEB Valuation	Contractual Services- Specific	Total
93 297 Diverted Felons	\$0	\$0	\$132
94 352 FOC Ren Debt Relocations	0	0	6
95 354 Yankee Springs Water	0	0	10
96 355 Middleville Water Debt	0	0	11
97 356 Middleville Water Debt 206	0	0	11
98 357 Fawn Lake Sewer	0	0	9
99 358 Yankee Spring	0	0	10
100 359 Finkbeiner/Crain Debt	0	0	11
101 365 Southwest Barry Fair Lake	0	0	1
103 368 Thornapple Manor	0	0	136
105 372 Courts & Law Build Debt	0	0	19
106 374 1999 BPW Middleville	0	0	14
107 376 2003 Refunding Sewer	0	0	15
108 377 Leach & Middle Lake	0	0	14
110 466 Thornapple Bldg Auth	0	0	51
111 472 McKeown Bridge Park	0	0	8
112 477 Leach-Middle Lake	0	0	23
113 502 2012 Delinquent Tax	0	0	90
114 510 2010 Delinquent Tax	0	0	1,159
115 511 2011 Delinquent Tax	0	0	747
116 512 Thornapple Manor Fund	0	0	412
117 516 100% Tax Payment	0	0	299
118 517 Foreclosure Fund	0	0	18
120 528 2008 Del Tax Fund	0	0	114
121 529 2009 Del Tax Fund	0	0	440
122 588 Transit Fund	0	0	1,819
123 595 Commissary	0	0	275
124 660 Telephone	0	0	126
125 661 Vehicle Fund	0	0	198
126 676 Worker's Comp Fund	0	0	421
127 677 Health Ins. Fund	0	0	4,624
128 678 Disability Fund	0	0	417
129 680 Fringe Benefit Fund	0	0	36
130 681 Life Ins. Fund	0	0	80
131 682 Retirement Fund	0	0	2,719
132 683 Dental/Optical	0	0	286
133 684 Unemployment	0	0	96
135 716 Co-Op Ext Grant	0	0	41
136 792 Inmate Trust	0	0	15
137 801 Drain Fund	0	0	985
138 804 Drain Maint	0	0	32

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Allocation Summary

Dept:9 101-299 Miscellaneous

Department	OPEB Valuation	Contractual Services- Specific	Total
140 843 Gun Lake Weed Assess	\$0	\$0	\$55
141 851 Drain Debt	0	0	61
143 Other	0	0	48
Total	\$11,995	\$8,763	\$1,319,598

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

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

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

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

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 2012
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A. Department Costs

Dept:10 101-865 Insurance

Description		Amount	General Admin	Property	General Liability	Vehicle	Law Enforcement
<hr/>							
Personnel Costs							
Salaries	S	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
<hr/>							
Services & Supplies Cost							
Insurance	P	298,957	41,720	67,687	79,759	42,456	67,335
Misc Deductables	P	0	0	0	0	0	0
Subtotal - Services & Supplies		298,957	41,720	67,687	79,759	42,456	67,335
Department Cost Total		298,957	41,720	67,687	79,759	42,456	67,335
<hr/>							
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		298,957	41,720	67,687	79,759	42,456	67,335
<hr/>							
General Admin Distribution			(41,720)	10,978	12,936	6,886	10,921
<hr/>							
Grand Total		\$298,957		\$78,665	\$92,695	\$49,342	\$78,256
<hr/>							

Barry County, Michigan
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B. Incoming Costs - (Default Spread Expense%)

Dept:10 101-865 Insurance

Department	First Incoming	Second Incoming	Property	General Liability	Vehicle	Law Enforcement
3 County Coordination	\$1,640	\$0	\$432	\$508	\$271	\$429
3 Accounting	16	0	4	5	3	4
3 Risk Management	11,743	0	3,090	3,641	1,938	3,074
Subtotal - 101-175 Administration	13,399	0	3,526	4,154	2,211	3,507
5 Accounting	14	0	4	4	2	4
Subtotal - 101-215 Clerk	14	0	4	4	2	4
7 Accounting & Cash Receipting	53	0	14	16	9	14
Subtotal - 101-253 Treasurer	53	0	14	16	9	14
9 Audit	423	0	111	131	70	111
9 Cost Plan	1,010	0	266	313	167	264
9 Accounting	5	0	1	2	1	1
Subtotal - 101-299 Miscellaneous	1,438	0	378	446	237	376
10 General Liability	0	1,383	364	429	228	362
Subtotal - 101-865 Insurance	0	1,383	364	429	228	362
3 County Coordination	0	293	77	91	48	77
3 Accounting	0	3	1	1	0	1
3 Risk Management	0	2,072	545	642	342	542
Subtotal - 101-175 Administration	0	2,368	623	734	391	620
5 Accounting	0	3	1	1	0	1
Subtotal - 101-215 Clerk	0	3	1	1	0	1
7 Accounting & Cash Receipting	0	13	3	4	2	3
Subtotal - 101-253 Treasurer	0	13	3	4	2	3
9 Audit	0	1	0	0	0	0
9 Cost Plan	0	13	3	4	2	3
9 Accounting	0	0	0	0	0	0
Subtotal - 101-299 Miscellaneous	0	14	4	4	2	4
Total Incoming	14,904	3,781	4,917 26.31%	5,793 31.01%	3,084 16.50%	4,891 26.18%
C. Total Allocated		\$317,642	\$83,581	\$98,488	\$52,426	\$83,147

**Barry County, Michigan
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Property Allocations

Dept:10 101-865 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 101-865-1 Property Insurance	100	100.00%	\$82,587	\$0	\$82,587	\$995	\$83,581
Subtotal	100	100.00%	82,587	0	82,587	995	83,581
Direct Bills					0		0
Total					\$82,587		\$83,581
Basis Units: Direct to Property Schedule							
Source:							

**Barry County, Michigan
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General Liability Allocations

Dept:10 101-865 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	239,279	1.14%	\$1,107	\$0	\$1,107	\$0	\$1,107
4 101-211 Legal Counsel	44,374	0.21%	205	0	205	0	205
5 101-215 Clerk	387,264	1.84%	1,791	0	1,791	0	1,791
6 101-243 Land Information Services	207,777	0.99%	961	0	961	0	961
7 101-253 Treasurer	229,025	1.09%	1,059	0	1,059	0	1,059
8 101-265 Buildings & Grounds	419,239	1.99%	1,939	0	1,939	0	1,939
9 101-299 Miscellaneous	217,383	1.03%	1,005	0	1,005	0	1,005
10 101-865 Insurance	298,957	1.42%	1,383	0	1,383	0	1,383
12 637 Data Processing	169,418	0.81%	784	0	784	10	794
13 101-101 Bd of Commissioners	168,490	0.80%	779	0	779	10	790
14 101-140 Trial Court Criminal & Civil	1,381,336	6.57%	6,389	0	6,389	85	6,475
15 101-147 Jury Board	6,674	0.03%	31	0	31	0	31
16 101-148 Family Division	695,405	3.31%	3,217	0	3,217	43	3,259
17 101-151 Adult Probation	8,184	0.04%	38	0	38	1	38
18 101-191 Elections	63,204	0.30%	292	0	292	4	296
19 101-225 Equalization	142,420	0.68%	659	0	659	9	668
20 101-229/CRV Prosecutor/Crime Victim	752,596	3.58%	3,481	0	3,481	46	3,528
23 101-236 Register of Deeds	215,461	1.02%	997	0	997	13	1,010
25 101-257 Co-Op Extension	117,218	0.56%	542	0	542	7	549
27 101-275 Drain Commissioner	149,773	0.71%	693	0	693	9	702
29 101-301 Sheriff's Dept	2,576,103	12.24%	11,916	0	11,916	159	12,075
31 101-317 Snowmobile Enforcement	600	0.00%	3	0	3	0	3
32 101-331 Marine Law	122,090	0.58%	565	0	565	8	572
33 101-333 Road Patrol	104,821	0.50%	485	0	485	6	491
34 101-351 Jail	1,789,276	8.50%	8,276	0	8,276	110	8,387
36 101-400 Planning	193,695	0.92%	896	0	896	12	908
37 101-426 Emergency Management	106,531	0.51%	493	0	493	7	499
38 101-430 Animal Control	208,028	0.99%	962	0	962	13	975
40 101-601 Health	433,271	2.06%	2,004	0	2,004	27	2,031
42 101-648 Medical Examiners	98,778	0.47%	457	0	457	6	463
43 101-681 Veterans Burial	24,900	0.12%	115	0	115	2	117
44 101-682 Veterans Counselor	23,785	0.11%	110	0	110	1	111
45 101-689 Soldiers & Sailors	22,119	0.11%	102	0	102	1	104
50 208 Charlton Park Fund	520,651	2.47%	2,408	0	2,408	32	2,440
51 215 Friend of the Court	883,573	4.20%	4,087	0	4,087	55	4,141
53 228 Solid Waste	50,562	0.24%	234	0	234	3	237
54 230 Bldg Strong Families	10,021	0.05%	46	0	46	1	47
55 231 C Snip Donation	1,090	0.01%	5	0	5	0	5
56 232 Animal Shelter Donations	18,184	0.09%	84	0	84	1	85
57 233 Barry Comm Resource Net	3,889	0.02%	18	0	18	0	18
58 234 Bldg Strong Families UW	27,848	0.13%	129	0	129	2	131
60 236 Remonumentation Fund	69,442	0.33%	321	0	321	4	325
68 256 ROD Automation	160,906	0.76%	744	0	744	10	754

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General Liability Allocations

Dept:10 101-865 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70 259 Local Corr Officer	3,265	0.02%	\$15	\$0	\$15	\$0	\$15
71 260 Victims Services	2,455	0.01%	11	0	11	0	12
73 265 Drug Law Enforce	989	0.00%	5	0	5	0	5
75 269 Law Library	17,904	0.09%	83	0	83	1	84
77 276 CDBG	132,688	0.63%	614	0	614	8	622
78 277 Middleville Police Serv	264,651	1.26%	1,224	0	1,224	16	1,240
79 279 MSHDA Home Program	183,444	0.87%	849	0	849	11	860
82 283 Comm Corrections	98,726	0.47%	457	0	457	6	463
84 285 Adult Drug Court	161,488	0.77%	747	0	747	10	757
85 286 Juvenile Drug Court	112,960	0.54%	522	0	522	7	529
86 287 Mich Justice Training	8,176	0.04%	38	0	38	1	38
87 290 Social Welfare	12,135	0.06%	56	0	56	1	57
90 292 Child Care Fund	810,943	3.85%	3,751	0	3,751	50	3,801
91 294 Vets Trust	12,355	0.06%	57	0	57	1	58
93 297 Diverted Felons	43,877	0.21%	203	0	203	3	206
124 660 Telephone	32,475	0.15%	150	0	150	2	152
125 661 Vehicle Fund	116,960	0.56%	541	0	541	7	548
126 676 Worker's Comp Fund	183,850	0.87%	850	0	850	11	862
127 677 Health Ins. Fund	2,989,748	14.21%	13,829	0	13,829	185	14,013
128 678 Disability Fund	81,418	0.39%	377	0	377	5	382
129 680 Fringe Benefit Fund	500	0.00%	2	0	2	0	2
130 681 Life Ins. Fund	19,020	0.09%	88	0	88	1	89
131 682 Retirement Fund	1,846,496	8.78%	8,541	0	8,541	114	8,655
133 684 Unemployment	30,663	0.15%	142	0	142	2	144
137 801 Drain Fund	498,183	2.37%	2,304	0	2,304	31	2,335
138 804 Drain Maint	10,243	0.05%	47	0	47	1	48
Subtotal	21,039,252	100.00%	97,316	0	97,316	1,172	98,488
Direct Bills					0		0
Total					\$97,316		\$98,488

Basis Units: Dollar Value of Expenditures
Source:

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Vehicle Allocations

Dept:10 101-865 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	2	2.53%	\$1,311	\$0	\$1,311	\$0	\$1,311
16 101-148 Family Division	1	1.27%	656	0	656	8	664
19 101-225 Equalization	1	1.27%	656	0	656	8	664
25 101-257 Co-Op Extension	1	1.27%	656	0	656	8	664
27 101-275 Drain Commissioner	1	1.27%	656	0	656	8	664
33 101-333 Road Patrol	35	44.30%	22,950	0	22,950	284	23,234
37 101-426 Emergency Management	2	2.53%	1,311	0	1,311	16	1,328
38 101-430 Animal Control	6	7.59%	3,934	0	3,934	49	3,983
50 208 Charlton Park Fund	2	2.53%	1,311	0	1,311	16	1,328
51 215 Friend of the Court	3	3.80%	1,967	0	1,967	24	1,991
76 275 Comm on Aging	5	6.33%	3,279	0	3,279	41	3,319
88 292 CC Wrap Around	1	1.27%	656	0	656	8	664
89 292 CC Juv Justice	1	1.27%	656	0	656	8	664
90 292 Child Care Fund	1	1.27%	656	0	656	8	664
103 368 Thornapple Manor	1	1.27%	656	0	656	8	664
122 588 Transit Fund	16	20.25%	10,491	0	10,491	130	10,621
Subtotal	79	100.00%	51,802	0	51,802	624	52,426
Direct Bills					0		0
Total					\$51,802		\$52,426

Basis Units: Number of Vehicles
Source:

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

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Law Enforcement Allocations

Dept:10 101-865 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 101-301 Sheriff's Dept	100	100.00%	\$82,157	\$0	\$82,157	\$990	\$83,147
Subtotal	100	100.00%	82,157	0	82,157	990	83,147
Direct Bills					0		0
Total					\$82,157		\$83,147
Basis Units: Direct to Sheriff							
Source:							

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

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Allocation Summary

Dept:10 101-865 Insurance

Department	Property	General Liability	Vehicle	Law Enforcement	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
3 101-175 Administration	0	1,107	0	0	1,107
4 101-211 Legal Counsel	0	205	0	0	205
5 101-215 Clerk	0	1,791	0	0	1,791
6 101-243 Land Information Services	0	961	0	0	961
7 101-253 Treasurer	0	1,059	0	0	1,059
8 101-265 Buildings & Grounds	0	1,939	1,311	0	3,251
9 101-299 Miscellaneous	0	1,005	0	0	1,005
10 101-865 Insurance	0	1,383	0	0	1,383
11 101-865-1 Property Insurance	83,581	0	0	0	83,581
12 637 Data Processing	0	794	0	0	794
13 101-101 Bd of Commissioners	0	790	0	0	790
14 101-140 Trial Court Criminal & Civil	0	6,475	0	0	6,475
15 101-147 Jury Board	0	31	0	0	31
16 101-148 Family Division	0	3,259	664	0	3,923
17 101-151 Adult Probation	0	38	0	0	38
18 101-191 Elections	0	296	0	0	296
19 101-225 Equalization	0	668	664	0	1,331
20 101-229/CRV Prosecutor/Crime Victim	0	3,528	0	0	3,528
23 101-236 Register of Deeds	0	1,010	0	0	1,010
25 101-257 Co-Op Extension	0	549	664	0	1,213
27 101-275 Drain Commissioner	0	702	664	0	1,366
29 101-301 Sheriff's Dept	0	12,075	0	83,147	95,221
31 101-317 Snowmobile Enforcement	0	3	0	0	3
32 101-331 Marine Law	0	572	0	0	572
33 101-333 Road Patrol	0	491	23,234	0	23,725
34 101-351 Jail	0	8,387	0	0	8,387
36 101-400 Planning	0	908	0	0	908
37 101-426 Emergency Management	0	499	1,328	0	1,827
38 101-430 Animal Control	0	975	3,983	0	4,958
40 101-601 Health	0	2,031	0	0	2,031
42 101-648 Medical Examiners	0	463	0	0	463
43 101-681 Veterans Burial	0	117	0	0	117
44 101-682 Veterans Counselor	0	111	0	0	111
45 101-689 Soldiers & Sailors	0	104	0	0	104
50 208 Charlton Park Fund	0	2,440	1,328	0	3,768
51 215 Friend of the Court	0	4,141	1,991	0	6,133
53 228 Solid Waste	0	237	0	0	237
54 230 Bldg Strong Families	0	47	0	0	47
55 231 C Snip Donation	0	5	0	0	5
56 232 Animal Shelter Donations	0	85	0	0	85

**Barry County, Michigan
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Allocation Summary

Dept:10 101-865 Insurance

Department	Property	General Liability	Vehicle	Law Enforcement	Total
57 233 Barry Comm Resource Net	\$0	\$18	\$0	\$0	\$18
58 234 Bldg Strong Families UW	0	131	0	0	131
60 236 Remonumentation Fund	0	325	0	0	325
68 256 ROD Automation	0	754	0	0	754
70 259 Local Corr Officer	0	15	0	0	15
71 260 Victims Services	0	12	0	0	12
73 265 Drug Law Enforce	0	5	0	0	5
75 269 Law Library	0	84	0	0	84
76 275 Comm on Aging	0	0	3,319	0	3,319
77 276 CDBG	0	622	0	0	622
78 277 Middleville Police Serv	0	1,240	0	0	1,240
79 279 MSHDA Home Program	0	860	0	0	860
82 283 Comm Corrections	0	463	0	0	463
84 285 Adult Drug Court	0	757	0	0	757
85 286 Juvenile Drug Court	0	529	0	0	529
86 287 Mich Justice Training	0	38	0	0	38
87 290 Social Welfare	0	57	0	0	57
88 292 CC Wrap Around	0	0	664	0	664
89 292 CC Juv Justice	0	0	664	0	664
90 292 Child Care Fund	0	3,801	664	0	4,465
91 294 Vets Trust	0	58	0	0	58
93 297 Diverted Felons	0	206	0	0	206
103 368 Thornapple Manor	0	0	664	0	664
122 588 Transit Fund	0	0	10,621	0	10,621
124 660 Telephone	0	152	0	0	152
125 661 Vehicle Fund	0	548	0	0	548
126 676 Worker's Comp Fund	0	862	0	0	862
127 677 Health Ins. Fund	0	14,013	0	0	14,013
128 678 Disability Fund	0	382	0	0	382
129 680 Fringe Benefit Fund	0	2	0	0	2
130 681 Life Ins. Fund	0	89	0	0	89
131 682 Retirement Fund	0	8,655	0	0	8,655
133 684 Unemployment	0	144	0	0	144
137 801 Drain Fund	0	2,335	0	0	2,335
138 804 Drain Maint	0	48	0	0	48
Total	\$83,581	\$98,488	\$52,426	\$83,147	\$317,642

**Barry County, Michigan
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**101-865-1 PROPERTY INSURANCE
Nature and Extent of Service**

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

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

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

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

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

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

FY 2012
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A. Department Costs

Dept:11 101-865-1 Property Insurance

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

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Custom%)

Dept:11 101-865-1 Property Insurance

Department	First Incoming	Second Incoming	Courthouse	Annex	Courts & Law	Health	County Jail	Other Buildings	Old Library
9 Cost Plan	\$1,010	\$0	\$72	\$15	\$146	\$59	\$64	\$646	\$7
Subtotal - 101-299 Miscellaneous	1,010	0	72	15	146	59	64	646	7
10 Property	82,587	0	5,888	1,255	11,975	4,848	5,219	52,823	578
Subtotal - 101-865 Insurance	82,587	0	5,888	1,255	11,975	4,848	5,219	52,823	578
9 Cost Plan	0	13	1	0	2	1	1	8	0
Subtotal - 101-299 Miscellaneous	0	13	1	0	2	1	1	8	0
10 Property	0	995	71	15	144	58	63	636	7
Subtotal - 101-865 Insurance	0	995	71	15	144	58	63	636	7
Total Incoming	83,597	1,008	6,032 7.13%	1,286 1.52%	12,268 14.50%	4,966 5.87%	5,347 6.32%	54,113 63.96%	592 0.70%
C. Total Allocated		\$84,605	\$6,032	\$1,286	\$12,268	\$4,966	\$5,347	\$54,113	\$592

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2012
11/25/2013

Courthouse Allocations

Dept:11 101-865-1 Property Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	704	5.95%	\$355	\$0	\$355	\$0	\$355
5 101-215 Clerk	1,471	12.43%	741	0	741	0	741
6 101-243 Land Information Services	750	6.34%	378	0	378	0	378
7 101-253 Treasurer	744	6.29%	375	0	375	0	375
8 101-265 Buildings & Grounds	200	1.69%	101	0	101	0	101
13 101-101 Bd of Commissioners	810	6.84%	408	0	408	7	415
14 101-140 Trial Court Criminal & Civil	4,115	34.77%	2,072	0	2,072	37	2,110
19 101-225 Equalization	638	5.39%	321	0	321	6	327
23 101-236 Register of Deeds	760	6.42%	383	0	383	7	390
27 101-275 Drain Commissioner	546	4.61%	275	0	275	5	280
36 101-400 Planning	596	5.04%	300	0	300	5	306
37 101-426 Emergency Management	144	1.22%	73	0	73	1	74
75 269 Law Library	357	3.02%	180	0	180	3	183
Subtotal	11,835	100.00%	5,960	0	5,960	72	6,032
Direct Bills					0		0
Total					\$5,960		\$6,032
Basis Units: Assigned Square Footage							
Source:							

Barry County, Michigan
OMB A-87 Cost Allocation Plan

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Annex Allocations

Dept:11 101-865-1 Property Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-253 Treasurer	105	3.69%	\$47	\$0	\$47	\$0	\$47
8 101-265 Buildings & Grounds	133	4.67%	59	0	59	0	59
44 101-682 Veterans Counselor	187	6.57%	83	0	83	1	85
82 283 Comm Corrections	219	7.69%	98	0	98	1	99
84 285 Adult Drug Court	284	9.97%	127	0	127	2	128
143 Other	1,920	67.42%	857	0	857	11	868
Subtotal	2,848	100.00%	1,271	0	1,271	15	1,286
Direct Bills					0		0
Total					\$1,271		\$1,286

Basis Units: Assigned Square Footage
Source:

Barry County, Michigan
OMB A-87 Cost Allocation Plan

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Courts & Law Allocations

Dept:11 101-865-1 Property Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	864	3.89%	\$472	\$0	\$472	\$0	\$472
13 101-101 Bd of Commissioners	5,388	24.29%	2,944	0	2,944	37	2,981
14 101-140 Trial Court Criminal & Civil	5,698	25.69%	3,113	0	3,113	39	3,153
15 101-147 Jury Board	2,848	12.84%	1,556	0	1,556	20	1,576
20 101-229/CRV Prosecutor/Crime Victim	2,220	10.01%	1,213	0	1,213	15	1,228
25 101-257 Co-Op Extension	2,364	10.66%	1,292	0	1,292	16	1,308
44 101-682 Veterans Counselor	70	0.32%	38	0	38	0	39
75 269 Law Library	240	1.08%	131	0	131	2	133
82 283 Comm Corrections	230	1.04%	126	0	126	2	127
84 285 Adult Drug Court	298	1.34%	163	0	163	2	165
88 292 CC Wrap Around	120	0.54%	66	0	66	1	66
89 292 CC Juv Justice	336	1.51%	184	0	184	2	186
90 292 Child Care Fund	670	3.02%	366	0	366	5	371
143 Other	838	3.78%	458	0	458	6	464
Subtotal	22,184	100.00%	12,122	0	12,122	146	12,268
Direct Bills					0		0
Total					\$12,122		\$12,268
Basis Units: Assigned Square Footage							
Source:							

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

FY 2012
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Health Allocations

Dept:11 101-865-1 Property Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40 101-601 Health	100	100.00%	\$4,907	\$0	\$4,907	\$59	\$4,966
Subtotal	100	100.00%	4,907	0	4,907	59	4,966
Direct Bills					0		0
Total					\$4,907		\$4,966
Basis Units: Direct to Health							
Source:							

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

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County Jail Allocations

Dept:11 101-865-1 Property Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 101-301 Sheriff's Dept	2,166	17.57%	\$928	\$0	\$928	\$11	\$940
34 101-351 Jail	10,161	82.43%	4,355	0	4,355	53	4,407
Subtotal	12,327	100.00%	5,283	0	5,283	64	5,347
Direct Bills					0		0
Total					\$5,283		\$5,347
Basis Units: Assigned Square Footage							
Source:							

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

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Other Buildings Allocations

Dept:11 101-865-1 Property Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	115,185	0.33%	\$177	\$0	\$177	\$0	\$177
38 101-430 Animal Control	489,263	1.41%	754	0	754	9	763
49 205 Central Dispatch	2,115,596	6.10%	3,259	0	3,259	39	3,299
50 208 Charlton Park Fund	5,166,315	14.89%	7,959	0	7,959	96	8,056
51 215 Friend of the Court	1,431,712	4.13%	2,206	0	2,206	27	2,232
76 275 Comm on Aging	2,056,135	5.92%	3,168	0	3,168	38	3,206
103 368 Thornapple Manor	22,319,574	64.31%	34,386	0	34,386	416	34,802
122 588 Transit Fund	1,012,137	2.92%	1,559	0	1,559	19	1,578
Subtotal	34,705,917	100.00%	53,469	0	53,469	645	54,113
Direct Bills					0		0
Total					\$53,469		\$54,113

Basis Units: Dollar Value of Covered Buildings

Source:

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

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Old Library Allocations

Dept:11 101-865-1 Property Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	4,408.40	50.97%	\$298	\$0	\$298	\$0	\$298
12 637 Data Processing	4,240.20	49.03%	287	0	287	7	294
Subtotal	8,648.60	100.00%	585	0	585	7	592
Direct Bills					0		0
Total					\$585		\$592
Basis Units: Assigned Square Footage							
Source:							

**Barry County, Michigan
OMB A-87 Cost Allocation Plan**

FY 2012
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Allocation Summary

Dept:11 101-865-1 Property Insurance

Department	Courthouse	Annex	Courts & Law	Health	County Jail	Other Buildings	Old Library	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 101-175 Administration	355	0	0	0	0	0	0	355
5 101-215 Clerk	741	0	0	0	0	0	0	741
6 101-243 Land Information Services	378	0	0	0	0	0	0	378
7 101-253 Treasurer	375	47	0	0	0	0	0	422
8 101-265 Buildings & Grounds	101	59	472	0	0	177	298	1,108
12 637 Data Processing	0	0	0	0	0	0	294	294
13 101-101 Bd of Commissioners	415	0	2,981	0	0	0	0	3,396
14 101-140 Trial Court Criminal & Civil	2,110	0	3,153	0	0	0	0	5,262
15 101-147 Jury Board	0	0	1,576	0	0	0	0	1,576
19 101-225 Equalization	327	0	0	0	0	0	0	327
20 101-229/CRV Prosecutor/Crime Victim	0	0	1,228	0	0	0	0	1,228
23 101-236 Register of Deeds	390	0	0	0	0	0	0	390
25 101-257 Co-Op Extension	0	0	1,308	0	0	0	0	1,308
27 101-275 Drain Commissioner	280	0	0	0	0	0	0	280
29 101-301 Sheriff's Dept	0	0	0	0	940	0	0	940
34 101-351 Jail	0	0	0	0	4,407	0	0	4,407
36 101-400 Planning	306	0	0	0	0	0	0	306
37 101-426 Emergency Management	74	0	0	0	0	0	0	74
38 101-430 Animal Control	0	0	0	0	0	763	0	763
40 101-601 Health	0	0	0	4,966	0	0	0	4,966
44 101-682 Veterans Counselor	0	85	39	0	0	0	0	123
49 205 Central Dispatch	0	0	0	0	0	3,299	0	3,299
50 208 Charlton Park Fund	0	0	0	0	0	8,056	0	8,056
51 215 Friend of the Court	0	0	0	0	0	2,232	0	2,232
75 269 Law Library	183	0	133	0	0	0	0	316
76 275 Comm on Aging	0	0	0	0	0	3,206	0	3,206
82 283 Comm Corrections	0	99	127	0	0	0	0	226
84 285 Adult Drug Court	0	128	165	0	0	0	0	293
88 292 CC Wrap Around	0	0	66	0	0	0	0	66
89 292 CC Juv Justice	0	0	186	0	0	0	0	186
90 292 Child Care Fund	0	0	371	0	0	0	0	371
103 368 Thornapple Manor	0	0	0	0	0	34,802	0	34,802
122 588 Transit Fund	0	0	0	0	0	1,578	0	1,578
143 Other	0	868	464	0	0	0	0	1,332
Total	\$6,032	\$1,286	\$12,268	\$4,966	\$5,347	\$54,113	\$592	\$84,605

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2012
11/25/2013

FUND 637 DATA PROCESSING
Nature and Extent of Service

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

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

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

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

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

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2012
11/25/2013

A. Department Costs

Dept:12 637 Data Processing

Description		Amount	General Admin	Computer Services	Specific Service
<hr/>					
Personnel Costs					
Salaries	S	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
<hr/>					
Services & Supplies Cost					
Depreciation	P	62,943	0	62,943	0
Office Supplies	P	1,298	261	913	124
Software Support Contracts	P	40,795	0	35,115	5,680
Dues & Subscriptions	P	5,331	47	5,010	274
Contract Service	P	363	0	338	25
Computer Consultant	P	10,517	253	10,061	203
Telephone & Fax	P	802	0	0	802
Travel	P	442	355	87	0
Equipment Repair & Maint	P	616	0	574	42
Employee Training	P	1,379	1,379	0	0
Misc Exp	P	6,022	33	2,326	3,663
Office Equipment	P	0	0	0	0
Hardware Replacement	P	14,062	0	11,915	2,147
Computer Implementation	P	15,675	0	12,883	2,792
Computer Capital	P	9,175	0	6,301	2,874
Capital Expenditure Credit	P	0	0	0	0
Subtotal - Services & Supplies		169,420	2,328	148,466	18,626
Department Cost Total		169,420	2,328	148,466	18,626
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		169,420	2,328	148,466	18,626
<hr/>					
General Admin Distribution			(2,328)	2,068	260
Grand Total		\$169,420		\$150,534	\$18,886
<hr/>					

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2012
11/25/2013

B. Incoming Costs - (Default Spread Expense%)

Dept:12 637 Data Processing

Department	First Incoming	Second Incoming	Computer Services	Specific Service
1 Old Library	\$3,909	\$0	\$3,473	\$436
Subtotal - Building Use Charge	3,909	0	3,473	436
2 DP Equip/Software	28,713	0	25,512	3,201
Subtotal - Equipment Use Charge	28,713	0	25,512	3,201
3 County Coordination	930	0	826	104
3 Accounting	854	0	759	95
3 Computer Operations	8,245	0	7,326	919
Subtotal - 101-175 Administration	10,029	0	8,911	1,118
5 Accounting	743	0	660	83
Subtotal - 101-215 Clerk	743	0	660	83
7 Cash Receipts	15	0	13	2
Subtotal - 101-253 Treasurer	15	0	13	2
9 Audit	240	0	213	27
9 Cost Plan	1,010	0	897	113
9 Accounting	279	0	248	31
Subtotal - 101-299 Miscellaneous	1,529	0	1,359	170
10 General Liability	784	0	697	87
Subtotal - 101-865 Insurance	784	0	697	87
11 Old Library	287	0	255	32
Subtotal - 101-865-1 Property Insurance	287	0	255	32
1 Old Library	0	16	14	2
Subtotal - Building Use Charge	0	16	14	2
2 DP Equip/Software	0	193	171	22
Subtotal - Equipment Use Charge	0	193	171	22
3 County Coordination	0	166	147	19

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2012
11/25/2013

B. Incoming Costs - (Default Spread Expense%)

Dept:12 637 Data Processing

Department	First Incoming	Second Incoming	Computer Services	Specific Service
3 Accounting	\$0	\$153	\$136	\$17
3 Computer Operations	0	1,455	1,293	162
Subtotal - 101-175 Administration	0	1,774	1,576	198
5 Accounting	0	184	163	21
Subtotal - 101-215 Clerk	0	184	163	21
7 Cash Receipts	0	3	3	0
Subtotal - 101-253 Treasurer	0	3	3	0
9 Audit	0	1	1	0
9 Cost Plan	0	13	12	1
9 Accounting	0	1	1	0
Subtotal - 101-299 Miscellaneous	0	15	13	2
10 General Liability	0	10	9	1
Subtotal - 101-865 Insurance	0	10	9	1
11 Old Library	0	7	6	1
Subtotal - 101-865-1 Property Insurance	0	7	6	1
Total Incoming	46,009	2,202	42,837 88.85%	5,374 11.15%
C. Total Allocated		\$217,631	\$193,371	\$24,260

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2012
11/25/2013

Computer Services Allocations

Dept:12 637 Data Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2	1.28%	\$2,454	\$0	\$2,454	\$0	\$2,454
5 101-215 Clerk	9	5.77%	11,043	0	11,043	0	11,043
6 101-243 Land Information Services	3	1.92%	3,681	0	3,681	0	3,681
7 101-253 Treasurer	4	2.56%	4,908	0	4,908	0	4,908
8 101-265 Buildings & Grounds	1	0.64%	1,227	0	1,227	0	1,227
13 101-101 Bd of Commissioners	8	5.13%	9,816	0	9,816	114	9,930
14 101-140 Trial Court Criminal & Civil	28	17.95%	34,357	0	34,357	400	34,756
16 101-148 Family Division	21	13.46%	25,767	0	25,767	300	26,067
19 101-225 Equalization	4	2.56%	4,908	0	4,908	57	4,965
21 101-229-1 Prosecutor DP	12	7.69%	14,724	0	14,724	171	14,896
23 101-236 Register of Deeds	9	5.77%	11,043	0	11,043	129	11,172
27 101-275 Drain Commissioner	2	1.28%	2,454	0	2,454	29	2,483
29 101-301 Sheriff's Dept	15	9.62%	18,405	0	18,405	214	18,619
34 101-351 Jail	12	7.69%	14,724	0	14,724	171	14,896
36 101-400 Planning	4	2.56%	4,908	0	4,908	57	4,965
38 101-430 Animal Control	4	2.56%	4,908	0	4,908	57	4,965
52 Friend of the Court - DP	13	8.33%	15,951	0	15,951	186	16,137
84 285 Adult Drug Court	3	1.92%	3,681	0	3,681	43	3,724
85 286 Juvenile Drug Court	2	1.28%	2,454	0	2,454	29	2,483
Subtotal	156	100.00%	191,415	0	191,415	1,957	193,371
Direct Bills					0		0
Total					\$191,415		\$193,371

Basis Units: # of PCs on Network
Source:

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2012
11/25/2013

Specific Service Allocations

Dept:12 637 Data Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	263	1.40%	\$337	\$0	\$337	\$0	\$337
7 101-253 Treasurer	4,080	21.77%	5,229	0	5,229	0	5,229
8 101-265 Buildings & Grounds	980	5.23%	1,256	0	1,256	0	1,256
13 101-101 Bd of Commissioners	2,267	12.10%	2,905	0	2,905	41	2,947
14 101-140 Trial Court Criminal & Civil	390	2.08%	500	0	500	7	507
15 101-147 Jury Board	1,503	8.02%	1,926	0	1,926	27	1,954
19 101-225 Equalization	1,855	9.90%	2,377	0	2,377	34	2,411
25 101-257 Co-Op Extension	150	0.80%	192	0	192	3	195
27 101-275 Drain Commissioner	1,600	8.54%	2,050	0	2,050	29	2,080
29 101-301 Sheriff's Dept	3,009	16.06%	3,856	0	3,856	55	3,911
34 101-351 Jail	1,525	8.14%	1,954	0	1,954	28	1,982
36 101-400 Planning	965	5.15%	1,237	0	1,237	18	1,254
76 275 Comm on Aging	74	0.39%	95	0	95	1	96
124 660 Telephone	78	0.42%	100	0	100	1	101
Subtotal	18,739	100.00%	24,014	0	24,014	245	24,260
Direct Bills					0		0
Total					\$24,014		\$24,260

Basis Units: Dollar Value of Services
Source:

Barry County, Michigan
OMB A-87 Cost Allocation Plan

FY 2012
11/25/2013

Allocation Summary

Dept:12 637 Data Processing

Department	Computer Services	Specific Service	Total
0 Direct Billed	\$0	\$0	\$0
3 101-175 Administration	2,454	337	2,791
5 101-215 Clerk	11,043	0	11,043
6 101-243 Land Information Services	3,681	0	3,681
7 101-253 Treasurer	4,908	5,229	10,137
8 101-265 Buildings & Grounds	1,227	1,256	2,483
13 101-101 Bd of Commissioners	9,930	2,947	12,877
14 101-140 Trial Court Criminal & Civil	34,756	507	35,263
15 101-147 Jury Board	0	1,954	1,954
16 101-148 Family Division	26,067	0	26,067
19 101-225 Equalization	4,965	2,411	7,376
21 101-229-1 Prosecutor DP	14,896	0	14,896
23 101-236 Register of Deeds	11,172	0	11,172
25 101-257 Co-Op Extension	0	195	195
27 101-275 Drain Commissioner	2,483	2,080	4,562
29 101-301 Sheriff's Dept	18,619	3,911	22,531
34 101-351 Jail	14,896	1,982	16,878
36 101-400 Planning	4,965	1,254	6,220
38 101-430 Animal Control	4,965	0	4,965
52 Friend of the Court - DP	16,137	0	16,137
76 275 Comm on Aging	0	96	96
84 285 Adult Drug Court	3,724	0	3,724
85 286 Juvenile Drug Court	2,483	0	2,483
124 660 Telephone	0	101	101
Total	\$193,371	\$24,260	\$217,631

Section 5 Internal Service Fund Reconciliation

BARRY COUNTY, MICHIGAN
INTERNAL SERVICE FUNDS - A-87 RECONCILIATION
YEAR ENDING DECEMBER 31, 2012

BARRY COUNTY, MICHIGAN
INTERNAL SERVICE FUNDS
Year Ending December 31, 2012

	Data Processing	Telephone	Vehicle	Workers' Compensation	Health Insurance	Disability	Fringe Benefits	Life Insurance	Retirement	Dental and Optical	Unemployment	Total
Operating revenue												
Charges for Service	\$ -	\$ 38,509	\$ -	\$ 137,164	\$ 2,789,355	\$ 82,972	\$ 83,125	\$ 17,803	\$ 1,442,426	\$ 2,723	\$ 25,755	\$ 4,619,832
Other Revenue	-	-	-	690	-	-	-	-	-	-	-	690
Total Operating Revenue	-	38,509	-	137,854	2,789,355	82,972	83,125	17,803	1,442,426	2,723	25,755	4,620,522
Operating expenses												
Operations	100,453	32,475	-	183,850	2,989,748	81,418	500	19,020	1,846,496	-	30,663	5,284,623
Depreciation	62,943	-	116,960	-	-	-	-	-	-	-	-	179,903
Other expenses	6,022	-	-	-	-	-	-	-	-	-	-	6,022
Total operating expenses	169,418	32,475	116,960	183,850	2,989,748	81,418	500	19,020	1,846,496	-	30,663	5,470,548
Operating income (loss)	(169,418)	6,034	(116,960)	(45,996)	(200,393)	1,554	82,625	(1,217)	(404,070)	2,723	(4,908)	(850,026)
Non-operating revenue												
Interest revenue	-	-	-	-	-	-	8,209	-	-	-	-	8,209
Gain on sale of capital assets	-	-	2,350	-	-	-	-	-	-	-	-	2,350
Income (loss) before transfers	(169,418)	6,034	(114,610)	(45,996)	(200,393)	1,554	90,834	(1,217)	(404,070)	2,723	(4,908)	(839,467)
Transfers												
Transfers in	441,426	-	441,426	-	-	-	-	-	500,000	-	-	1,382,852
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total Transfers	441,426	-	441,426	-	-	-	-	-	500,000	-	-	1,382,852
Change in net assets	272,008	6,034	326,816	(45,996)	(200,393)	1,554	90,834	(1,217)	95,930	2,723	(4,908)	543,385
Net assets, beginning 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
Net assets, end of year	\$ 1,357,856	\$ 55,546	\$ 1,312,857	\$ 184,675	\$ 417,136	\$ 81,278	\$ 831,237	\$ 4,370	\$ 151,228	\$ 108,298	\$ 9,172	\$ 4,513,653
A-87 R.E. 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)
Current Year Adjustment	(272,008)	(6,034)	(326,816)	45,996	200,393	(1,554)	(90,834)	1,217	(95,930)	(2,723)	4,908	(543,385)
Total Adjustments	(1,357,856)	(125,981)	(2,025,460)	(321,607)	(1,311,562)	(179,474)	(1,359,007)	(736)	(208,721)	(37,112)	(3,764)	(6,931,280)
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	17,746	5,413	-	30,642	498,291	13,570	83	3,170	307,749	-	5,111	881,774
Excess reserves	17,746	(75,848)	N/A	(167,574)	(1,392,717)	(111,766)	(527,853)	464	(365,242)	71,186	298	(3,299,401)
Excess months of WCR	N/A	(14.01)		(5.47)	(2.79)	(8.24)	(6,334.24)	0.15	(1.19)	#DIV/0!	0.06	(3.74)

COUNTY OF BARRY, MICHIGAN

Combining Statement of Net Position

Internal Service Funds

December 31, 2012

	Data Processing	Telephone	Vehicle
Assets			
Current assets:			
Cash and cash equivalents	\$ 1,186,254	\$ 55,546	\$ 1,025,208
Investments	-	-	-
Accounts receivable	-	-	-
Due from other funds	-	-	-
Prepays	-	-	-
Total current assets	<u>1,186,254</u>	<u>55,546</u>	<u>1,025,208</u>
Noncurrent assets:			
Capital assets not being depreciated	10,190	-	-
Capital assets being depreciated, net	<u>172,917</u>	<u>-</u>	<u>343,460</u>
Total assets	<u>1,369,361</u>	<u>55,546</u>	<u>1,368,668</u>
Liabilities			
Accounts payable	11,505	-	55,811
Accrued liabilities	-	-	-
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities (all current)	<u>11,505</u>	<u>-</u>	<u>55,811</u>
Net position			
Investment in capital assets	172,917	-	343,460
Unrestricted	<u>1,184,939</u>	<u>55,546</u>	<u>969,397</u>
Total net position	<u>\$ 1,357,856</u>	<u>\$ 55,546</u>	<u>\$ 1,312,857</u>



Workers' Compensation	Health Insurance	Disability	Fringe Benefits	Life Insurance	Retirement
\$ 184,675	\$ 417,136	\$ 81,278	\$ 259,862	\$ 4,370	\$ 252,202
-	-	-	571,375	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
184,675	417,136	81,278	831,237	4,370	252,202
-	-	-	-	-	-
-	-	-	-	-	-
184,675	417,136	81,278	831,237	4,370	252,202
-	-	-	-	-	100,974
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	100,974
-	-	-	-	-	-
184,675	417,136	81,278	831,237	4,370	151,228
\$ 184,675	\$ 417,136	\$ 81,278	\$ 831,237	\$ 4,370	\$ 151,228

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COUNTY OF BARRY, MICHIGAN

Combining Statement of Net Position

Internal Service Funds

December 31, 2012

	Dental and Optical	Unemployment	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 108,298	\$ 39,835	\$ 3,614,664
Investments	-	-	571,375
Accounts receivable	-	-	-
Due from other funds	-	-	-
Prepays	-	-	-
Total current assets	108,298	39,835	4,186,039
Noncurrent assets:			
Capital assets not being depreciated	-	-	10,190
Capital assets being depreciated, net	-	-	516,377
Total assets	108,298	39,835	4,712,606
Liabilities			
Accounts payable	-	30,663	198,953
Accrued liabilities	-	-	-
Due to other funds	-	-	-
Total liabilities (all current)	-	30,663	198,953
Net position			
Investment in capital assets	-	-	516,377
Unrestricted	108,298	9,172	3,997,276
Total net position	\$ 108,298	\$ 9,172	\$ 4,513,653

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COUNTY OF BARRY, MICHIGAN

Combining Statement of Revenues, Expenses

and Changes in Net Position

Internal Service Funds

For the Year Ended December 31, 2012

	Data Processing	Telephone	Vehicle
Operating revenues			
Charges for services	\$ -	\$ 38,509	\$ -
Other revenues	-	-	-
Total operating revenues	-	38,509	-
Operating expense			
Operations	100,453	32,475	2,035
Depreciation	62,943	-	114,925
Other expense	6,022	-	-
Total operating expense	169,418	32,475	116,960
Operating income (loss)	(169,418)	6,034	(116,960)
Nonoperating revenues			
Interest revenue	-	-	-
Gain on sale of capital assets	-	-	2,350
Total nonoperating revenues	-	-	2,350
Income (loss) before transfers	(169,418)	6,034	(114,610)
Transfers			
Transfers in	441,426	-	441,426
Change in net position	272,008	6,034	326,816
Net position, beginning of year	1,085,848	49,512	986,041
Net position, end of year	\$ 1,357,856	\$ 55,546	\$ 1,312,857



Workers' Compensation	Health Insurance	Disability	Fringe Benefits	Life Insurance	Retirement
\$ 137,164 690	\$ 2,789,355 -	\$ 82,972 -	\$ 83,125 -	\$ 17,803 -	\$ 1,442,426 -
137,854	2,789,355	82,972	83,125	17,803	1,442,426
183,850	2,989,748	81,418	500	19,020	1,846,496
-	-	-	-	-	-
-	-	-	-	-	-
183,850	2,989,748	81,418	500	19,020	1,846,496
(45,996)	(200,393)	1,554	82,625	(1,217)	(404,070)
-	-	-	8,209	-	-
-	-	-	-	-	-
-	-	-	8,209	-	-
(45,996)	(200,393)	1,554	90,834	(1,217)	(404,070)
-	-	-	-	-	500,000
(45,996)	(200,393)	1,554	90,834	(1,217)	95,930
230,671	617,529	79,724	740,403	5,587	55,298
\$ 184,675	\$ 417,136	\$ 81,278	\$ 831,237	\$ 4,370	\$ 151,228

continued...

COUNTY OF BARRY, MICHIGAN

Combining Statement of Revenues, Expenses

and Changes in Net Position

Internal Service Funds

For the Year Ended December 31, 2012

	Dental and Optical	Unemployment	Total
Operating revenues			
Charges for services	\$ 2,723	\$ 25,755	\$ 4,619,832
Other revenues	-	-	690
Total operating revenues	<u>2,723</u>	<u>25,755</u>	<u>4,620,522</u>
Operating expense			
Operations	-	30,663	5,286,658
Depreciation	-	-	177,868
Other expense	-	-	6,022
Total operating expense	<u>-</u>	<u>30,663</u>	<u>5,470,548</u>
Operating income (loss)	<u>2,723</u>	<u>(4,908)</u>	<u>(850,026)</u>
Nonoperating revenues			
Interest revenue	-	-	8,209
Gain of sale of capital assets	-	-	2,350
Total nonoperating revenues	<u>-</u>	<u>-</u>	<u>10,559</u>
Income (loss) before transfers	<u>2,723</u>	<u>(4,908)</u>	<u>(839,467)</u>
Transfers			
Transfers in	-	-	1,382,852
Change in net position	<u>2,723</u>	<u>(4,908)</u>	<u>543,385</u>
Net position, beginning of year	<u>105,575</u>	<u>14,080</u>	<u>3,970,268</u>
Net position, end of year	<u>\$ 108,298</u>	<u>\$ 9,172</u>	<u>\$ 4,513,653</u>

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COUNTY OF BARRY, MICHIGAN

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2012

	Data Processing	Telephone	Vehicle
Cash flows from operating activities			
Cash received from interfund services	\$ -	\$ 38,509	\$ 54,637
Cash payments to suppliers for goods and services	(114,148)	(32,475)	(2,035)
Cash payments to employees for services	-	-	-
Net cash provided by (used in) operating activities	(114,148)	6,034	52,602
Cash flows from non-capital financing activities			
Transfers in	441,426	-	441,426
Cash flows from capital and related financing activities			
Purchase of capital assets	(34,384)	-	(84,817)
Proceeds from sale of capital assets	-	-	2,350
Net cash used in capital and related financing activities	(34,384)	-	(82,467)
Cash flows from investing activities			
Purchase of investments	-	-	-
Interest income received	-	-	-
Net cash flows provided by (used in) investing activities	-	-	-
Net increase (decrease) in cash and cash equivalents	292,894	6,034	411,561
Cash and cash equivalents, beginning of year	893,360	49,512	613,647
Cash and cash equivalents, end of year	\$ 1,186,254	\$ 55,546	\$ 1,025,208
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities			
Operating income (loss)	\$ (169,418)	\$ 6,034	\$ (116,960)
Adjustments to reconcile operating income (loss) to net cash (used in) provided by operating activities:			
Depreciation expense	62,943	-	114,925
(Increase) decrease in:			
Accounts receivable	-	-	-
Accounts payable	(7,673)	-	54,637
Accrued liabilities	-	-	-
Net cash provided by (used in) operating activities	\$ (114,148)	\$ 6,034	\$ 52,602



Workers' Compensation	Health Insurance	Disability	Fringe Benefits	Life Insurance	Retirement
\$ 137,854	\$ 2,861,407	\$ 82,972	\$ 83,125	\$ 17,803	\$ 1,442,426
-	-	-	(500)	-	(31,289)
(184,540)	(2,989,748)	(84,014)	(500)	(19,020)	(1,846,496)
(46,686)	(128,341)	(1,042)	82,125	(1,217)	(435,359)
-	-	-	-	-	500,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	(8,209)	-	-
-	-	-	8,209	-	-
-	-	-	-	-	-
(46,686)	(128,341)	(1,042)	82,125	(1,217)	64,641
231,361	545,477	82,320	177,737	5,587	187,561
<u>\$ 184,675</u>	<u>\$ 417,136</u>	<u>\$ 81,278</u>	<u>\$ 259,862</u>	<u>\$ 4,370</u>	<u>\$ 252,202</u>
\$ (45,996)	\$ (200,393)	\$ 1,554	\$ 82,625	\$ (1,217)	\$ (404,070)
-	-	-	-	-	-
-	72,052	-	-	-	-
(690)	-	-	(500)	-	(31,289)
-	-	(2,596)	-	-	-
<u>\$ (46,686)</u>	<u>\$ (128,341)</u>	<u>\$ (1,042)</u>	<u>\$ 82,125</u>	<u>\$ (1,217)</u>	<u>\$ (435,359)</u>

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COUNTY OF BARRY, MICHIGAN

Combining Statement of Cash Flows Internal Service Funds For the Year Ended December 31, 2012

	Dental and Optical	Unemployment	Total
Cash flows from operating activities			
Cash received from interfund services	\$ 2,723	\$ 25,755	\$ 4,747,211
Cash payments to suppliers for goods and services	-	-	(180,447)
Cash payments to employees for services	-	(39,222)	(5,163,540)
Net cash provided by (used in) operating activities	2,723	(13,467)	(596,776)
Cash flows from non-capital financing activities			
Transfers in	-	-	1,382,852
Cash flows from capital and related financing activities			
Purchase of capital assets	-	-	(119,201)
Proceeds from sale of capital assets	-	-	2,350
Net cash used in capital and related financing activities	-	-	(116,851)
Cash flows from investing activities			
Purchase of investments	-	-	(8,209)
Interest income received	-	-	8,209
Net cash flows provided by (used in) investing activities	-	-	-
Net increase (decrease) in cash and cash equivalents	2,723	(13,467)	669,225
Cash and cash equivalents, beginning of year	105,575	53,302	2,945,439
Cash and cash equivalents, end of year	\$ 108,298	\$ 39,835	\$ 3,614,664
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities			
Operating income (loss)	\$ 2,723	\$ (4,908)	\$ (850,026)
Adjustments to reconcile operating income (loss) to net cash (used in) provided by operating activities:			
Depreciation expense	-	-	177,868
(Increase) decrease in:			
Accounts receivable	-	-	72,052
Accounts payable	-	(8,559)	5,926
Accrued liabilities	-	-	(2,596)
Net cash provided by (used in) operating activities	\$ 2,723	\$ (13,467)	\$ (596,776)

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