



Barry County, Michigan

FEDERAL COST ALLOCATION PLAN

PREPARED UNDER 2 CFR, PART 200 (DECEMBER 26, 2013), "UNIFORM
ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT
REQUIREMENTS FOR FEDERAL AWARDS"

FOR THE PERIOD ENDING December 31, 2013

MGT of America
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Section 1 Introduction



Introduction

The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of Barry County, Michigan (County) based on actual expenditures for calendar year 2013. MGT of America, Inc. prepared these documents at the request of the County.

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

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



Section 2 Certification





Barry County, Michigan

COUNTY-WIDE COST ALLOCATION PLAN CERTIFICATE OF INDIRECT COSTS

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

- (1) All costs included in this plan are for the fiscal year ending December 31, 2013 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2015, and are allowable in accordance with the requirement of the Federal award(s) to which they apply and the federal guidelines contained in *2 CFR, Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards"* and Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated.
- (2) All costs included in this plan are properly allocated to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the costs identified.

I declare that the foregoing is true and correct.

Barry County, Michigan

Signature:

A handwritten signature in blue ink, appearing to read "Michael Brown", is placed over a solid blue horizontal line.

Name of Official:

MICHAEL BROWN

Title:

COUNTY ADMINISTRATOR

Date:

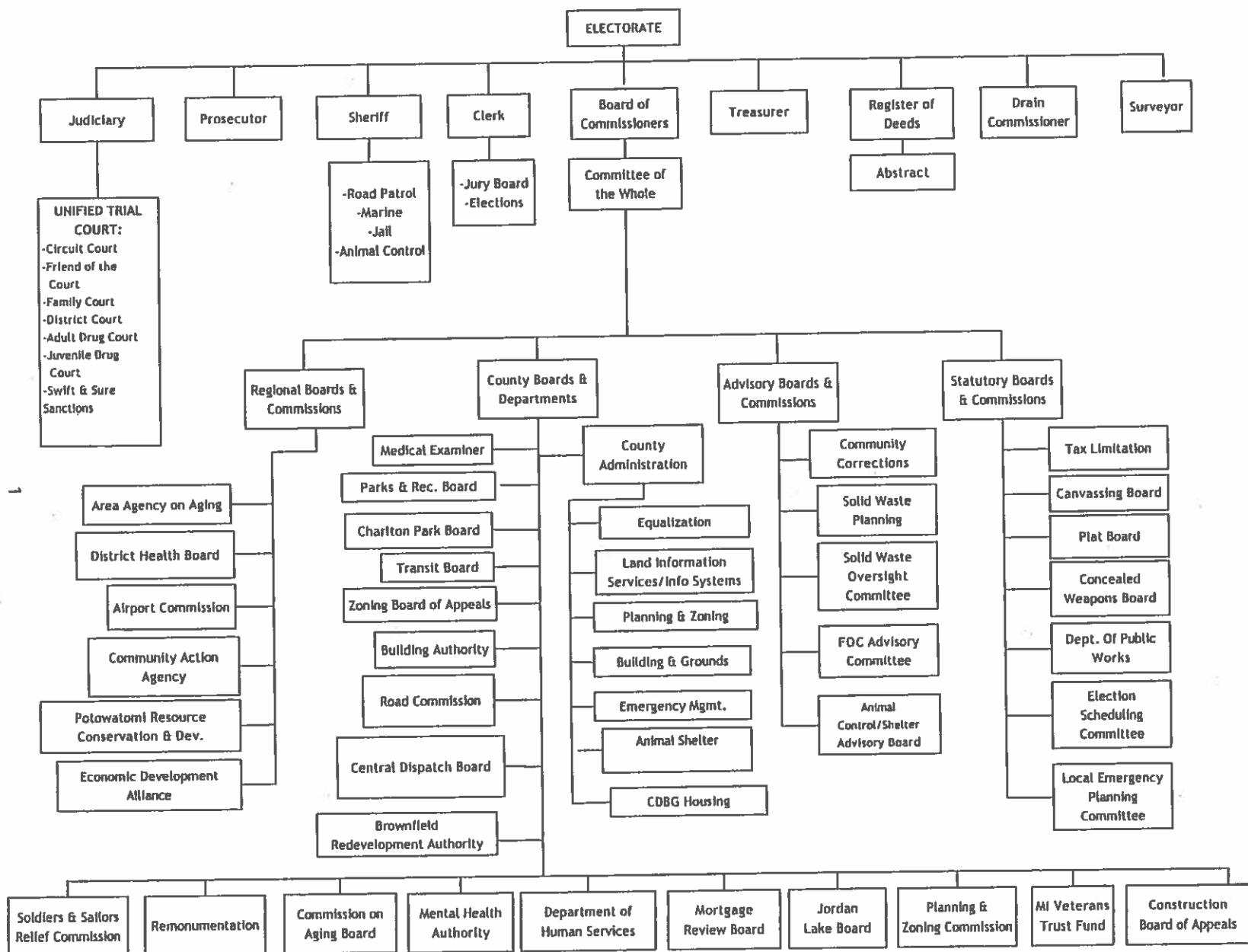
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Section 3 Organization Chart



BARRY COUNTY, MICHIGAN
ORGANIZATION CHART





Section 4 Reading a Cost Allocation Plan



Reading a Cost Allocation Plan

Overview

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

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate division and department indirect costs for FY2013.

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

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

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

Process

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

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

Carry-Forward

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



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

Sections

Table of Contents

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

Summary Schedule

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

Detail Schedules

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

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

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

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

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

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

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

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

Allocation Summary. The summary of allocated costs by function.

Section 5

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

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1 Building Depreciation	\$1,346	\$0	\$33,677	\$0	\$28,385	\$14,187	\$0	\$1,060	\$11,059	\$0
2 Equipment Depreciation	306	15	8,359	0	7,124	3,590	0	251	2,805	0
3 101-175 Administration	2,269	0	11,622	162	6,515	153	233	2,102	6,106	0
4 101-211 Legal Counsel	0	0	2,338	0	1,100	0	0	183	1,100	0
5 101-215 Clerk	2,893	0	6,636	101	4,061	95	146	1,257	4,121	0
6 101-243 Land Information Services	1,136	0	35,212	0	22,718	0	0	2,272	0	12,495
7 101-253 Treasurer	1,360	0	5,973	251	5,405	238	363	2,402	3,689	0
8 101-265 Buildings & Grounds	14,593	0	142,348	0	72,136	36,055	0	11,494	28,105	0
9 101-299 Miscellaneous	3,400	0	5,197	46	2,693	44	66	948	2,901	0
10 101-865 Insurance	3,472	0	8,232	12	4,498	15	115	1,335	4,931	0
11 101-865-1 Property Insurance	2,981	0	4,616	1,383	0	0	0	287	1,078	0
12 637 Data Processing	8,759	0	41,514	4,947	25,955	0	0	8,701	0	14,275
Total Current Allocations	42,513	15	305,724	6,901	180,589	54,377	923	32,291	65,895	26,770
Less: Prior Year Allocations & Adj	0	0	0	0	0	0	0	0	65,502	33,423
Carry-Forward	0	0	0	0	0	0	0	0	393	(6,653)
Proposed Costs	\$42,513	\$15	\$305,724	\$6,901	\$180,589	\$54,377	\$923	\$32,291	\$66,288	\$20,117

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Department	101-230 Extraditions	101-236 Register of Deeds	101-254 Tax Tribunal	101-257 Co- Op Extension	101-266 Health Dept Building	101-275 Drain Commissioner	101-280 Soil Conservation	101-301 Sheriff's Dept	101-315 Seat Belt Enf	101-317 Snowmobile Enforcement
1 Building Depreciation	\$0	\$1,263	\$0	\$11,776	\$0	\$907	\$0	\$22,486	\$0	\$0
2 Equipment Depreciation	0	301	0	2,980	0	216	0	58	0	0
3 101-175 Administration	0	2,723	53	591	0	2,101	3	20,769	0	90
4 101-211 Legal Counsel	0	550	0	0	0	183	0	6,050	0	0
5 101-215 Clerk	0	2,305	45	45	0	1,519	3	14,607	0	74
6 101-243 Land Information Services	0	10,223	0	0	0	2,272	0	21,582	0	0
7 101-253 Treasurer	0	2,455	112	112	0	2,323	7	5,900	0	185
8 101-265 Buildings & Grounds	0	13,692	0	29,928	111,872	9,837	0	0	0	0
9 101-299 Miscellaneous	0	2,329	15	174	0	1,290	1	6,652	0	25
10 101-865 Insurance	0	2,173	0	893	0	1,744	0	112,101	0	1
11 101-865-1 Property Insurance	0	341	0	1,148	0	245	0	825	0	0
12 637 Data Processing	0	11,680	0	494	0	11,013	0	34,561	0	0
Total Current Allocations	0	50,035	225	48,142	111,872	33,650	13	245,591	0	375
Less: Prior Year Allocations & Adj	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$0	\$50,035	\$225	\$48,142	\$111,872	\$33,650	\$13	\$245,591	\$0	\$375

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Department	101-331 Marine Law	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
1 Building Depreciation	\$0	\$0	\$4,747	\$0	\$990	\$239	\$0	\$0	\$408	\$0
2 Equipment Depreciation	0	0	24,121	0	238	61	0	0	0	0
3 101-175 Administration	1,319	1,522	15,867	1,010	2,702	3,323	3,683	0	2,045	6
4 101-211 Legal Counsel	0	0	3,484	0	2,375	0	183	1,920	0	0
5 101-215 Clerk	596	847	10,535	852	2,133	1,466	2,756	0	11	5
6 101-243 Land Information Services	0	0	14,766	1,136	4,544	0	1,136	0	0	0
7 101-253 Treasurer	1,485	2,112	8,349	2,125	2,904	2,924	5,042	0	26	13
8 101-265 Buildings & Grounds	0	0	222	0	10,738	2,594	0	0	0	0
9 101-299 Miscellaneous	380	436	4,959	284	1,909	1,305	1,087	0	605	2
10 101-865 Insurance	222	23,983	12,946	0	1,658	1,949	5,447	0	789	0
11 101-865-1 Property Insurance	0	0	3,870	0	268	65	669	0	4,361	0
12 637 Data Processing	0	0	21,890	1,298	8,367	0	1,298	0	0	0
Total Current Allocations	4,002	28,900	125,756	6,704	38,825	13,927	21,301	1,920	8,245	27
Less: Prior Year Allocations & Adj	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$4,002	\$28,900	\$125,756	\$6,704	\$38,825	\$13,927	\$21,301	\$1,920	\$8,245	\$27

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Department	101-648 Medical Examiners	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63,739
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	3,319
3 101-175 Administration	633	300	376	224	0	82	326	13,817	8,876	8,387
4 101-211 Legal Counsel	0	0	0	0	0	0	0	2,033	0	2,200
5 101-215 Clerk	85	177	196	48	0	69	275	8,884	6,380	5,995
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	211	442	488	119	0	172	27	7,289	8,669	3,511
8 101-265 Buildings & Grounds	0	0	949	0	0	0	0	0	0	72,917
9 101-299 Miscellaneous	186	86	108	66	0	23	92	4,269	2,645	4,165
10 101-865 Insurance	180	45	43	40	0	0	0	7,263	5,124	9,108
11 101-865-1 Property Insurance	0	0	108	0	0	0	0	2,896	7,073	1,964
12 637 Data Processing	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,295	1,051	2,269	497	0	345	720	46,453	38,767	175,305
Less: Prior Year Allocations & Adj	0	0	0	0	0	0	0	0	0	189,581
Carry-Forward	0	0	0	0	0	0	0	0	0	(14,276)
Proposed Costs	\$1,295	\$1,051	\$2,269	\$497	\$0	\$345	\$720	\$46,453	\$38,767	\$161,028

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Department	Friend of the Court - DP	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	10	0	0	0	0	0
3 101-175 Administration	0	611	0	20	981	224	184	0	1,353	0
4 101-211 Legal Counsel	0	1,439	0	0	0	0	0	0	0	0
5 101-215 Clerk	0	328	0	13	471	146	98	0	938	0
6 101-243 Land Information Services	14,766	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	0	1,568	0	67	1,273	523	496	0	1,434	0
8 101-265 Buildings & Grounds	0	0	0	0	3,516	0	0	0	0	0
9 101-299 Miscellaneous	0	175	0	6	282	64	53	0	391	0
10 101-865 Insurance	0	92	18	2	33	7	51	0	285	0
11 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	0
12 637 Data Processing	16,871	0	0	0	0	0	0	0	0	0
Total Current Allocations	31,637	4,213	18	108	6,567	963	881	0	4,401	0
Less: Prior Year Allocations & Adj	37,590	0	0	0	0	0	0	0	0	0
Carry-Forward	(5,953)	0	0	0	0	0	0	0	0	0
Proposed Costs	\$25,685	\$4,213	\$18	\$108	\$6,567	\$963	\$881	\$0	\$4,401	\$0

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Department	Comm on Aging Building	247 Thornapple Namor Depr Fund	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	0	0	1,142	186	0	0	22	333	0	213
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	0	0	281	138	0	0	19	146	0	119
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	40	27	898	603	0	0	107	657	0	523
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	0	0	333	53	0	0	6	96	0	61
10 101-865 Insurance	0	0	0	0	0	0	0	293	0	6
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	40	27	2,653	979	0	0	154	1,524	0	921
Less: Prior Year Allocations & Adj	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$40	\$27	\$2,653	\$979	\$0	\$0	\$154	\$1,524	\$0	\$921

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Department	260 Victims Services	263 School Liason	265 Drug Law Enforce	266 Special Investigation	267 Crime Victim Rights	269 Law Library	275 Comm on Aging	276 CDBG	277 Middleville Police Serv	279 MSHDA Home Program
1 Building Depreciation	\$0	\$0	\$0	\$0	\$1,789	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	434	0	0	0	0	0
3 101-175 Administration	198	19	0	0	1,737	254	17,790	1,251	3,185	363
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	151	16	0	0	1,249	132	14,361	265	1,519	56
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	643	40	13	13	1,608	496	18,947	1,139	1,782	255
8 101-265 Buildings & Grounds	0	0	0	0	0	9,470	0	0	0	0
9 101-299 Miscellaneous	56	5	0	0	492	73	5,551	366	916	106
10 101-865 Insurance	4	0	2	0	0	33	15,069	242	482	334
11 101-865-1 Property Insurance	0	0	0	0	0	277	2,814	0	0	0
12 637 Data Processing	0	0	0	0	0	0	244	0	0	0
Total Current Allocations	1,053	80	15	13	5,086	12,957	74,776	3,262	7,884	1,114
Less: Prior Year Allocations & Adj	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$1,053	\$80	\$15	\$13	\$5,086	\$12,957	\$74,776	\$3,262	\$7,884	\$1,114

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Department	281 Swift & Sure Sanctions	282 Job Skills Training	283 Comm Corrections	284 Rev Sharing	285 Adult Drug Court	286 Juvenile Drug Court	287 Mich Justice Training	288 -56B Sobriety Court	290 Social Welfare	292 CC Wrap Around
1 Building Depreciation	\$0	\$0	\$1,333	\$0	\$1,728	\$0	\$0	\$0	\$0	\$598
2 Equipment Depreciation	0	0	288	0	394	0	0	0	0	150
3 101-175 Administration	2,740	571	2,237	9	3,231	2,811	110	294	578	0
4 101-211 Legal Counsel	0	0	0	0	733	183	0	0	0	0
5 101-215 Clerk	1,779	482	1,554	8	3,221	2,209	69	0	71	0
6 101-243 Land Information Services	0	0	0	0	6,815	2,272	0	0	0	0
7 101-253 Treasurer	2,948	791	1,970	13	2,345	3,229	281	0	214	0
8 101-265 Buildings & Grounds	0	0	2,986	0	3,869	0	0	0	0	1,519
9 101-299 Miscellaneous	780	160	635	3	1,557	955	31	87	170	0
10 101-865 Insurance	0	0	180	0	2,300	700	15	0	22	680
11 101-865-1 Property Insurance	0	0	199	0	257	0	0	0	0	58
12 637 Data Processing	0	0	0	0	7,787	2,596	0	0	0	0
Total Current Allocations	8,246	2,003	11,380	33	34,238	14,955	506	381	1,055	3,005
Less: Prior Year Allocations & Adj	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$8,246	\$2,003	\$11,380	\$33	\$34,238	\$14,955	\$506	\$381	\$1,055	\$3,005

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Summary Schedule

Department	292 CC Juv Justice	292 Child Care Fund	294 Vets Trust	295 Airport Fund	297 Diverted Felons	352 FOC Ren Debt Relocations	354 Yankee Springs Water	355 Middleville Water Debt	356 Middleville Water Debt 206	357 Fawn Lake Sewer
1 Building Depreciation	\$1,674	\$3,338	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	420	838	0	0	0	0	0	0	0	0
3 101-175 Administration	0	10,360	0	1,386	1,187	41	19	41	41	25
4 101-211 Legal Counsel	0	367	0	0	0	0	0	0	0	0
5 101-215 Clerk	0	5,464	0	1,170	130	34	16	34	34	21
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	0	6,097	13	2,626	0	0	0	0	0	0
8 101-265 Buildings & Grounds	4,254	8,482	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	0	3,534	0	390	349	11	5	11	11	7
10 101-865 Insurance	680	3,877	22	0	80	0	0	0	0	0
11 101-865-1 Property Insurance	163	325	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	7,191	42,682	36	5,571	1,745	87	40	87	87	53
Less: Prior Year Allocations & Adj	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$7,191	\$42,682	\$36	\$5,571	\$1,745	\$87	\$40	\$87	\$87	\$53

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Summary Schedule

Department	358 Yankee Spring	359 Finkbeiner/Crain Debt	365 Southwest Barry Fair Lake	367 1994 BPW Middleville	368 Thornapple Manor	371 KCC Debt Serv	372 Courts & Law Build Debt	374 1999 BPW Middleville	376 2003 Refunding Sewer	377 Leach & Middle Lake
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	19	60	9	0	4,457	0	0	25	34	19
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	16	50	8	0	143	0	0	21	29	16
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	5	17	3	0	1,317	0	0	7	10	5
10 101-865 Insurance	0	0	0	0	680	0	0	0	0	0
11 101-865-1 Property Insurance	0	0	0	0	30,557	0	0	0	0	0
12 637 Data Processing	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	40	127	20	0	37,154	0	0	53	73	40
Less: Prior Year Allocations & Adj	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$40	\$127	\$20	\$0	\$37,154	\$0	\$0	\$53	\$73	\$40

Barry County, Michigan
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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
66 250 Park & Rec Fund	4,451	0.02%	\$20	\$0	\$20	\$2	\$23
70 256 ROD Automation	31,532	0.12%	143	0	143	17	160
72 259 Local Corr Officer	14,123	0.05%	64	0	64	8	72
73 260 Victims Services	3,829	0.01%	17	0	17	2	19
77 267 Crime Victim Rights	50,636	0.19%	230	0	230	27	257
78 269 Law Library	19,091	0.07%	87	0	87	10	97
79 275 Comm on Aging	1,558,825	5.96%	7,081	0	7,081	840	7,921
80 276 CDBG	184,434	0.71%	838	0	838	99	937
81 277 Middleville Police Serv	272,541	1.04%	1,238	0	1,238	147	1,385
82 279 MSHDA Home Program	58,458	0.22%	266	0	266	31	297
83 281 Swift & Sure Sanctions	124,594	0.48%	566	0	566	67	633
85 283 Comm Corrections	77,975	0.30%	354	0	354	42	396
87 285 Adult Drug Court	126,528	0.48%	575	0	575	68	643
88 286 Juvenile Drug Court	97,756	0.37%	444	0	444	53	497
89 287 Mich Justice Training	5,574	0.02%	25	0	25	3	28
90 288 -56B Sobriety Court	57,905	0.22%	263	0	263	31	294
91 290 Social Welfare	97,005	0.37%	441	0	441	52	493
94 292 Child Care Fund	972,437	3.72%	4,418	0	4,418	524	4,941
97 297 Diverted Felons	203,274	0.78%	923	0	923	109	1,033
107 368 Thornapple Manor	843,776	3.23%	3,833	0	3,833	454	4,288
126 588 Transit Fund	1,271,128	4.86%	5,774	0	5,774	685	6,459
127 595 Commissary	86,960	0.33%	395	0	395	47	442
128 660 Telephone	30,969	0.12%	141	0	141	17	157
129 661 Vehicle Fund	159,078	0.61%	723	0	723	86	808
130 676 Worker's Comp Fund	299,196	1.14%	1,359	0	1,359	161	1,520
131 677 Health Ins. Fund	1,677,640	6.42%	7,621	0	7,621	904	8,525
132 678 Disability Fund	73,954	0.28%	336	0	336	40	376
133 680 Fringe Benefit Fund	49,134	0.19%	223	0	223	26	250
134 681 Life Ins. Fund	19,026	0.07%	86	0	86	10	97
135 682 Retirement Fund	2,013,954	7.70%	9,149	0	9,149	1,085	10,234
136 683 Dental/Optical	52,913	0.20%	240	0	240	29	269
137 684 Unemployment	10,740	0.04%	49	0	49	6	55
146 Mental Health	154,500	0.59%	702	0	702	83	785
Subtotal	26,144,029	100.00%	118,766	0	118,766	13,951	132,717
Direct Bills				0			0
Total					\$118,766		\$132,717

Basis Units: Dollar Value of Expenditures
Source:

Barry County, Michigan
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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	349	1.19%	\$978	\$0	\$978	\$0	\$978
4 101-211 Legal Counsel	29	0.10%	81	0	81	10	91
5 101-215 Clerk	504	1.72%	1,412	0	1,412	168	1,580
6 101-243 Land Information Services	330	1.13%	925	0	925	110	1,035
7 101-253 Treasurer	309	1.06%	866	0	866	103	969
8 101-265 Buildings & Grounds	1,081	3.69%	3,029	0	3,029	360	3,389
9 101-299 Miscellaneous	213	0.73%	597	0	597	71	668
12 637 Data Processing	245	0.84%	687	0	687	82	768
13 101-101 Bd of Commissioners	206	0.70%	577	0	577	69	646
15 101-140 Trial Court Criminal & Civil	905	3.09%	2,536	0	2,536	301	2,837
16 101-147 Jury Board	38	0.13%	106	0	106	13	119
17 101-148 Family Division	819	2.80%	2,295	0	2,295	273	2,568
18 101-151 Adult Probation	36	0.12%	101	0	101	12	113
19 101-191 Elections	55	0.19%	154	0	154	18	172
20 101-225 Equalization	364	1.24%	1,020	0	1,020	121	1,141
21 101-229/CRV Prosecutor/Crime Victim	559	1.91%	1,566	0	1,566	186	1,753
24 101-236 Register of Deeds	372	1.27%	1,042	0	1,042	124	1,166
25 101-254 Tax Tribunal	17	0.06%	48	0	48	6	53
26 101-257 Co-Op Extension	17	0.06%	48	0	48	6	53
28 101-275 Drain Commissioner	352	1.20%	986	0	986	117	1,104
29 101-280 Soil Conservation	1	0.00%	3	0	3	0	3
30 101-301 Sheriff's Dept	894	3.05%	2,505	0	2,505	298	2,803
32 101-317 Snowmobile Enforcement	28	0.10%	78	0	78	9	88
33 101-331 Marine Law	225	0.77%	630	0	630	75	705
34 101-333 Road Patrol	320	1.09%	897	0	897	107	1,003
35 101-351 Jail	1,265	4.32%	3,545	0	3,545	421	3,966
36 101-355 Sheriff-Animal Control	322	1.10%	902	0	902	107	1,010
37 101-400 Planning	440	1.50%	1,233	0	1,233	147	1,380
38 101-426 Emergency Management	443	1.51%	1,241	0	1,241	148	1,389
39 101-430 Animal Control	764	2.61%	2,141	0	2,141	255	2,395
41 101-601 Health	4	0.01%	11	0	11	1	13
42 101-602 Health & Safety Fund	2	0.01%	6	0	6	1	6
43 101-648 Medical Examiners	32	0.11%	90	0	90	11	100
44 101-681 Veterans Burial	67	0.23%	188	0	188	22	210
45 101-682 Veterans Counselor	74	0.25%	207	0	207	25	232
46 101-689 Soldiers & Sailors	18	0.06%	50	0	50	6	56
48 101-999 Appropriations	26	0.09%	73	0	73	9	82
49 201 Road Commission	104	0.36%	291	0	291	35	326
50 205 Central Dispatch	1,321	4.51%	3,702	0	3,702	440	4,142
51 208 Charlton Park Fund	1,621	5.54%	4,542	0	4,542	540	5,082
52 215 Friend of the Court	735	2.51%	2,060	0	2,060	245	2,304
54 228 Solid Waste	124	0.42%	347	0	347	41	389
56 231 C Snip Donation	5	0.02%	14	0	14	2	16

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Accounting Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 232 Animal Shelter Donations	178	0.61%	\$499	\$0	\$499	\$59	\$558
58 233 Barry Comm Resource Net	55	0.19%	154	0	154	18	172
59 234 Bldg Strong Families UW	37	0.13%	104	0	104	12	116
61 236 Remorumentation Fund	310	1.06%	869	0	869	103	972
65 248 Building Rehab Fund	106	0.36%	297	0	297	35	332
66 250 Park & Rec Fund	52	0.18%	146	0	146	17	163
69 255 EDC	7	0.02%	20	0	20	2	22
70 256 ROD Automation	55	0.19%	154	0	154	18	172
72 259 Local Corr Officer	45	0.15%	126	0	126	15	141
73 260 Victims Services	57	0.19%	160	0	160	19	179
74 263 School Liason	6	0.02%	17	0	17	2	19
77 267 Crime Victim Rights	472	1.61%	1,323	0	1,323	157	1,480
78 269 Law Library	50	0.17%	140	0	140	17	157
79 275 Comm on Aging	2,155	7.36%	6,039	0	6,039	718	6,756
80 276 CDBG	100	0.34%	280	0	280	33	314
81 277 Middleville Police Serv	574	1.96%	1,608	0	1,608	191	1,800
82 279 MSHDA Home Program	21	0.07%	59	0	59	7	66
83 281 Swift & Sure Sanctions	672	2.30%	1,883	0	1,883	224	2,107
84 282 Job Skills Training	182	0.62%	510	0	510	61	571
85 283 Comm Corrections	587	2.00%	1,645	0	1,645	196	1,840
86 284 Rev Sharing	3	0.01%	8	0	8	1	9
87 285 Adult Drug Court	655	2.24%	1,835	0	1,835	218	2,054
88 286 Juvenile Drug Court	696	2.38%	1,950	0	1,950	232	2,182
89 287 Mich Justice Training	26	0.09%	73	0	73	9	82
91 290 Social Welfare	27	0.09%	76	0	76	9	85
94 292 Child Care Fund	1,582	5.40%	4,433	0	4,433	527	4,960
96 295 Airport Fund	442	1.51%	1,239	0	1,239	147	1,386
97 297 Diverted Felons	49	0.17%	137	0	137	16	154
98 352 FOC Ren Debt Relocations	13	0.04%	36	0	36	4	41
99 354 Yankee Springs Water	6	0.02%	17	0	17	2	19
100 355 Middleville Water Debt	13	0.04%	36	0	36	4	41
101 356 Middleville Water Debt 206	13	0.04%	36	0	36	4	41
102 357 Fawn Lake Sewer	8	0.03%	22	0	22	3	25
103 358 Yankee Spring	6	0.02%	17	0	17	2	19
104 359 Finkbeiner/Crain Debt	19	0.06%	53	0	53	6	60
105 365 Southwest Barry Fair Lake	3	0.01%	8	0	8	1	9
107 368 Thornapple Manor	54	0.18%	151	0	151	18	169
110 374 1999 BPW Middleville	8	0.03%	22	0	22	3	25
111 376 2003 Refunding Sewer	11	0.04%	31	0	31	4	34
112 377 Leach & Middle Lake	6	0.02%	17	0	17	2	19
114 466 Thornapple Bldg Auth	33	0.11%	92	0	92	11	103
118 510 2010 Delinquent Tax	11	0.04%	31	0	31	4	34
119 511 2011 Delinquent Tax	22	0.08%	62	0	62	7	69

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Accounting Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
120 512 Thornapple Manor Fund	162	0.55%	\$454	\$0	\$454	\$54	\$508
121 516 100% Tax Payment	10	0.03%	28	0	28	3	31
122 517 Foreclosure Fund	16	0.05%	45	0	45	5	50
125 529 2009 Del Tax Fund	7	0.02%	20	0	20	2	22
126 588 Transit Fund	1,198	4.09%	3,357	0	3,357	399	3,756
127 595 Commissary	260	0.89%	729	0	729	87	815
128 660 Telephone	94	0.32%	263	0	263	31	295
129 661 Vehicle Fund	56	0.19%	157	0	157	19	176
130 676 Worker's Comp Fund	131	0.45%	367	0	367	44	411
131 677 Health Ins. Fund	187	0.64%	524	0	524	62	586
132 678 Disability Fund	353	1.21%	989	0	989	118	1,107
133 680 Fringe Benefit Fund	12	0.04%	34	0	34	4	38
134 681 Life Ins. Fund	25	0.09%	70	0	70	8	78
135 682 Retirement Fund	69	0.24%	193	0	193	23	216
136 683 Dental/Optical	269	0.92%	754	0	754	90	843
137 684 Unemployment	7	0.02%	20	0	20	2	22
139 716 Co-Op Ext Grant	27	0.09%	76	0	76	9	85
141 801 Drain Fund	465	1.59%	1,303	0	1,303	155	1,458
142 804 Drain Maint	26	0.09%	73	0	73	9	82
144 843 Gun Lake Weed Assess	68	0.23%	191	0	191	23	213
145 851 Drain Debt	32	0.11%	90	0	90	11	100
147 Other	745	2.54%	2,088	0	2,088	248	2,336
Subtotal	29,281	100.00%	82,048	0	82,048	9,638	91,686
Direct Bills					0		0
Total					\$82,048		\$91,686

Basis Units: Expenditure Transactions
 Source:

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Risk Management Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 101-865 Insurance	100	100.00%	\$12,661	\$0	\$12,661	\$1,487	\$14,149
Subtotal	100	100.00%	12,661	0	12,661	1,487	14,149
Direct Bills				0			0
Total				\$12,661			\$14,149

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%	\$8,104	\$0	\$8,104	\$952	\$9,056
Subtotal	100	100.00%	8,104	0	8,104	952	9,056
Direct Bills				0			0
Total					\$8,104		\$9,056

Basis Units: Direct to Computer Services

Source:

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
3 101-175 Administration	2.00	0.84%	\$189	\$0	\$189	\$0	\$189
5 101-215 Clerk	7.00	2.93%	660	0	660	78	739
6 101-243 Land Information Services	3.00	1.26%	283	0	283	34	317
7 101-253 Treasurer	3.00	1.26%	283	0	283	34	317
8 101-265 Buildings & Grounds	5.00	2.09%	472	0	472	56	528
13 101-101 Bd of Commissioners	8.00	3.35%	755	0	755	89	844
15 101-140 Trial Court Criminal & Civil	14.45	6.05%	1,363	0	1,363	161	1,525
17 101-148 Family Division	6.45	2.70%	608	0	608	72	681
20 101-225 Equalization	1.00	0.42%	94	0	94	11	106
21 101-229/CRV Prosecutor/Crime Victim	9.00	3.77%	849	0	849	101	950
24 101-236 Register of Deeds	4.50	1.88%	424	0	424	50	475
28 101-275 Drain Commissioner	2.00	0.84%	189	0	189	22	211
30 101-301 Sheriff's Dept	41.71	17.46%	3,935	0	3,935	466	4,401
35 101-351 Jail	24.49	10.25%	2,310	0	2,310	274	2,584
37 101-400 Planning	3.30	1.38%	311	0	311	37	348
38 101-426 Emergency Management	1.00	0.42%	94	0	94	11	106
39 101-430 Animal Control	2.50	1.05%	236	0	236	28	264
50 205 Central Dispatch	18.36	7.68%	1,732	0	1,732	205	1,937
51 208 Charlton Park Fund	7.12	2.98%	672	0	672	80	751
52 215 Friend of the Court	13.80	5.78%	1,302	0	1,302	154	1,456
61 236 Remonumentation Fund	0.40	0.17%	38	0	38	4	42
79 275 Comm on Aging	29.50	12.35%	2,783	0	2,783	330	3,112
87 285 Adult Drug Court	5.07	2.12%	478	0	478	57	535
88 286 Juvenile Drug Court	1.25	0.52%	118	0	118	14	132
94 292 Child Care Fund	4.35	1.82%	410	0	410	49	459
126 588 Transit Fund	20.66	8.65%	1,949	0	1,949	231	2,180
Subtotal	238.91	100.00%	22,537	0	22,537	2,647	25,185
Direct Bills					0		0
Total					\$22,537	\$25,185	

Basis Units: Dollar Value of Wages
 Source:

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Allocation Summary

Dept:3 101-175 Administration

Department	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management	Total
3 101-175 Administration	\$1,102	\$978	\$0	\$0	\$189	\$2,269
4 101-211 Legal Counsel	151	91	0	0	0	242
5 101-215 Clerk	2,025	1,580	0	0	739	4,344
6 101-243 Land Information Services	1,111	1,035	0	0	317	2,462
7 101-253 Treasurer	1,164	969	0	0	317	2,450
8 101-265 Buildings & Grounds	2,962	3,389	0	0	528	6,879
9 101-299 Miscellaneous	960	668	0	0	0	1,628
10 101-865 Insurance	1,690	0	14,149	0	0	15,838
12 637 Data Processing	909	768	0	9,056	0	10,733
13 101-101 Bd of Commissioners	779	646	0	0	844	2,269
15 101-140 Trial Court Criminal & Civil	7,260	2,837	0	0	1,525	11,622
16 101-147 Jury Board	43	119	0	0	0	162
17 101-148 Family Division	3,267	2,568	0	0	681	6,515
18 101-151 Adult Probation	40	113	0	0	0	153
19 101-191 Elections	61	172	0	0	0	233
20 101-225 Equalization	855	1,141	0	0	106	2,102
21 101-229/CRV Prosecutor/Crime Victim	3,404	1,753	0	0	950	6,106
24 101-236 Register of Deeds	1,082	1,166	0	0	475	2,723
25 101-254 Tax Tribunal	0	53	0	0	0	53
26 101-257 Co-Op Extension	538	53	0	0	0	591
28 101-275 Drain Commissioner	786	1,104	0	0	211	2,101
29 101-280 Soil Conservation	0	3	0	0	0	3
30 101-301 Sheriff's Dept	13,566	2,803	0	0	4,401	20,769
32 101-317 Snowmobile Enforcement	2	88	0	0	0	90
33 101-331 Marine Law	613	705	0	0	0	1,319
34 101-333 Road Patrol	519	1,003	0	0	0	1,522
35 101-351 Jail	9,317	3,966	0	0	2,584	15,867
36 101-355 Sheriff-Animal Control	0	1,010	0	0	0	1,010
37 101-400 Planning	975	1,380	0	0	348	2,702
38 101-426 Emergency Management	1,828	1,389	0	0	106	3,323
39 101-430 Animal Control	1,024	2,395	0	0	264	3,683
41 101-601 Health	2,033	13	0	0	0	2,045
42 101-602 Health & Safety Fund	0	6	0	0	0	6
43 101-648 Medical Examiners	533	100	0	0	0	633
44 101-681 Veterans Burial	90	210	0	0	0	300
45 101-682 Veterans Counselor	144	232	0	0	0	376
46 101-689 Soldiers & Sailors	168	56	0	0	0	224
48 101-999 Appropriations	0	82	0	0	0	82
49 201 Road Commission	0	326	0	0	0	326
50 205 Central Dispatch	7,739	4,142	0	0	1,937	13,817
51 208 Charlton Park Fund	3,042	5,082	0	0	751	8,876

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Allocation Summary

Dept:3 101-175 Administration

Department	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management	Total
52 215 Friend of the Court	\$4,626	\$2,304	\$0	\$0	\$1,456	\$8,387
54 228 Solid Waste	222	389	0	0	0	611
56 231 C Snip Donation	4	16	0	0	0	20
57 232 Animal Shelter Donations	423	558	0	0	0	981
58 233 Barry Comm Resource Net	52	172	0	0	0	224
59 234 Bldg Strong Families UW	68	116	0	0	0	184
61 236 Remonumentation Fund	339	972	0	0	42	1,353
65 248 Building Rehab Fund	810	332	0	0	0	1,142
66 250 Park & Rec Fund	23	163	0	0	0	186
69 255 EDC	0	22	0	0	0	22
70 256 ROD Automation	160	172	0	0	0	333
72 259 Local Corr Officer	72	141	0	0	0	213
73 260 Victims Services	19	179	0	0	0	198
74 263 School Liason	0	19	0	0	0	19
77 267 Crime Victim Rights	257	1,480	0	0	0	1,737
78 269 Law Library	97	157	0	0	0	254
79 275 Comm on Aging	7,921	6,756	0	0	3,112	17,790
80 276 CDBG	937	314	0	0	0	1,251
81 277 Middleville Police Serv	1,385	1,800	0	0	0	3,185
82 279 MSHDA Home Program	297	66	0	0	0	363
83 281 Swift & Sure Sanctions	633	2,107	0	0	0	2,740
84 282 Job Skills Training	0	571	0	0	0	571
85 283 Comm Corrections	396	1,840	0	0	0	2,237
86 284 Rev Sharing	0	9	0	0	0	9
87 285 Adult Drug Court	643	2,054	0	0	535	3,231
88 286 Juvenile Drug Court	497	2,182	0	0	132	2,811
89 287 Mich Justice Training	28	82	0	0	0	110
90 288 -56B Sobriety Court	294	0	0	0	0	294
91 290 Social Welfare	493	85	0	0	0	578
94 292 Child Care Fund	4,941	4,960	0	0	459	10,360
96 295 Airport Fund	0	1,386	0	0	0	1,386
97 297 Diverted Felons	1,033	154	0	0	0	1,187
98 352 FOC Ren Debt Relocations	0	41	0	0	0	41
99 354 Yankee Springs Water	0	19	0	0	0	19
100 355 Middleville Water Debt	0	41	0	0	0	41
101 356 Middleville Water Debt 206	0	41	0	0	0	41
102 357 Fawn Lake Sewer	0	25	0	0	0	25
103 358 Yankee Spring	0	19	0	0	0	19
104 359 Finkbeiner/Crain Debt	0	60	0	0	0	60
105 365 Southwest Barry Fair Lake	0	9	0	0	0	9
107 368 Thornapple Manor	4,288	169	0	0	0	4,457

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Allocation Summary

Dept:3 101-175 Administration

Department	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management	Total	
110 374 1999 BPW Middleville	\$0	\$25	\$0	\$0	\$0	\$25	
111 376 2003 Refunding Sewer	0	34	0	0	0	34	
112 377 Leach & Middle Lake	0	19	0	0	0	19	
114 466 Thornapple Bldg Auth	0	103	0	0	0	103	
118 510 2010 Delinquent Tax	0	34	0	0	0	34	
119 511 2011 Delinquent Tax	0	69	0	0	0	69	
120 512 Thornapple Manor Fund	0	508	0	0	0	508	
121 516 100% Tax Payment	0	31	0	0	0	31	
122 517 Foreclosure Fund	0	50	0	0	0	50	
125 529 2009 Del Tax Fund	0	22	0	0	0	22	
126 588 Transit Fund	6,459	3,756	0	0	2,180	12,395	
127 595 Commissary	442	815	0	0	0	1,257	
128 660 Telephone	157	295	0	0	0	452	
129 661 Vehicle Fund	808	176	0	0	0	984	
130 676 Worker's Comp Fund	1,520	411	0	0	0	1,931	
131 677 Health Ins. Fund	8,525	586	0	0	0	9,111	
132 678 Disability Fund	376	1,107	0	0	0	1,483	
133 680 Fringe Benefit Fund	250	38	0	0	0	287	
134 681 Life Ins. Fund	97	78	0	0	0	175	
135 682 Retirement Fund	10,234	216	0	0	0	10,450	
136 683 Dental/Optical	269	843	0	0	0	1,112	
137 684 Unemployment	55	22	0	0	0	77	
139 716 Co-Op Ext Grant	0	85	0	0	0	85	
141 801 Drain Fund	0	1,458	0	0	0	1,458	
142 804 Drain Maint	0	82	0	0	0	82	
144 843 Gun Lake Weed Assess	0	213	0	0	0	213	
145 851 Drain Debt	0	100	0	0	0	100	
146 Mental Health	785	0	0	0	0	785	
147 Other	0	2,336	0	0	0	2,336	
Total		\$132,717	\$91,686	\$14,149	\$9,056	\$25,185	\$272,793

101-211 LEGAL SERVICES
Nature and Extent of Service

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

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

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

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

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A. Department Costs

Dept:4 101-211 Legal Counsel

Description	Amount	General Admin	Labor Relations	Specific Service
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>		.00%	.00%	.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Arbitration	P	0	0	0
Other Legal Fees	P	7,451	0	7,451
Labor Counsel	P	22,262	0	22,262
Subtotal - Services & Supplies		29,713	0	22,262
Department Cost Total		29,713	0	7,451
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		29,713	0	22,262
General Admin Distribution			0	0
Grand Total		\$29,713	\$22,262	\$7,451

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Dept:4 101-211 Legal Counsel

B. Incoming Costs - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Labor Relations	Specific Service
3 County Coordination	\$135	\$16	\$113	\$38
3 Accounting	81	10	68	23
Subtotal - 101-175 Administration	216	26	181	61
5 Accounting	0	66	49	17
Subtotal - 101-215 Clerk	0	66	49	17
7 General Fund Revenues	0	158	118	40
Subtotal - 101-253 Treasurer	0	158	118	40
9 Audit	0	44	33	11
9 Cost Plan	0	1,029	771	258
9 Accounting	0	25	19	6
Subtotal - 101-299 Miscellaneous	0	1,098	822	275
10 General Liability	0	80	60	20
Subtotal - 101-865 Insurance	0	80	60	20
Total Incoming	216	1,427	1,231	412
			74.92%	25.08%
C. Total Allocated		\$31,357	\$23,493	\$7,863

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Labor Relations Allocations

Dept:4 101-211 Legal Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-215 Clerk	5.00	3.90%	\$875	\$0	\$875	\$42	\$917
6 101-243 Land Information Services	2.00	1.56%	350	0	350	17	367
7 101-253 Treasurer	2.00	1.56%	350	0	350	17	367
8 101-265 Buildings & Grounds	4.00	3.12%	700	0	700	33	733
15 101-140 Trial Court Criminal & Civil	12.75	9.95%	2,231	0	2,231	106	2,338
17 101-148 Family Division	6.00	4.68%	1,050	0	1,050	50	1,100
20 101-225 Equalization	1.00	0.78%	175	0	175	8	183
21 101-229/CRV Prosecutor/Crime Victim	6.00	4.68%	1,050	0	1,050	50	1,100
24 101-236 Register of Deeds	3.00	2.34%	525	0	525	25	550
28 101-275 Drain Commissioner	1.00	0.78%	175	0	175	8	183
30 101-301 Sheriff's Dept	33.00	25.75%	5,775	0	5,775	275	6,050
35 101-351 Jail	19.00	14.83%	3,325	0	3,325	159	3,484
37 101-400 Planning	2.30	1.79%	402	0	402	19	422
39 101-430 Animal Control	1.00	0.78%	175	0	175	8	183
50 205 Central Dispatch	11.09	8.65%	1,941	0	1,941	93	2,033
52 215 Friend of the Court	12.00	9.36%	2,100	0	2,100	100	2,200
87 285 Adult Drug Court	4.00	3.12%	700	0	700	33	733
88 286 Juvenile Drug Court	1.00	0.78%	175	0	175	8	183
94 292 Child Care Fund	2.00	1.56%	350	0	350	17	367
Subtotal	128.14	100.00%	22,424	0	22,424	1,069	23,493
Direct Bills					0		0
Total					\$22,424		\$23,493

Basis Units: # of Union Positions by Dept

Source:

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Specific Service Allocations

Dept:4 101-211 Legal Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2,298	30.83%	\$2,314	\$0	\$2,314	\$0	\$2,314
7 101-253 Treasurer	219	2.94%	221	0	221	15	236
37 101-400 Planning	1,815	24.35%	1,828	0	1,828	126	1,954
40 101-441 DPW	1,784	23.94%	1,797	0	1,797	124	1,920
54 228 Solid Waste	1,337	17.94%	1,346	0	1,346	93	1,439
Subtotal	7,453	100.00%	7,505	0	7,505	358	7,863
Direct Bills					0		0
Total					\$7,505		\$7,863

Basis Units: Dollar Value of Legal Serv by Dept

Source:

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Allocation Summary

Dept:4 101-211 Legal Counsel

Department	Labor Relations	Specific Service	Total
3 101-175 Administration	\$0	\$2,314	\$2,314
5 101-215 Clerk	917	0	917
6 101-243 Land Information Services	367	0	367
7 101-253 Treasurer	367	236	602
8 101-265 Buildings & Grounds	733	0	733
15 101-140 Trial Court Criminal & Civil	2,338	0	2,338
17 101-148 Family Division	1,100	0	1,100
20 101-225 Equalization	183	0	183
21 101-229/CRV Prosecutor/Crime Victim	1,100	0	1,100
24 101-236 Register of Deeds	550	0	550
28 101-275 Drain Commissioner	183	0	183
30 101-301 Sheriff's Dept	6,050	0	6,050
35 101-351 Jail	3,484	0	3,484
37 101-400 Planning	422	1,954	2,375
39 101-430 Animal Control	183	0	183
40 101-441 DPW	0	1,920	1,920
50 205 Central Dispatch	2,033	0	2,033
52 215 Friend of the Court	2,200	0	2,200
54 228 Solid Waste	0	1,439	1,439
87 285 Adult Drug Court	733	0	733
88 286 Juvenile Drug Court	183	0	183
94 292 Child Care Fund	367	0	367
Total	\$23,493	\$7,863	\$31,357

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 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.

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101-215 County Clerk
Nature and Extent of Service
Continued

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

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

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A. Department Costs

Dept:5 101-215 Clerk

Description		Amount	General Admin	Payroll/Fringe	Accounting	Gen. Govt
Personnel Costs						
Salaries	S1	257,490	36,988	32,699	36,183	151,620
Salary % Split			14.36%	12.70%	14.05%	58.88%
Benefits	S	111,983	16,086	14,221	15,736	65,940
Subtotal - Personnel Costs		369,473	53,074	46,920	51,919	217,559
Services & Supplies Cost						
Office Supplies	S	10,563	1,517	1,341	1,484	6,220
Postage	S	4,816	692	612	677	2,836
Dues & Subscriptions	S	510	73	65	72	300
Contractual Services	S	1,091	157	139	153	642
Imaging	D	0	0	0	0	0
Telephone & Fax	S	1,007	145	128	142	593
Travel	S	905	130	115	127	533
Office Equip Repairs	S	1,536	221	195	216	904
Employee Training	S	1,298	186	165	182	764
Software Maintenance	S	7,324	1,052	930	1,029	4,313
Refunds	P	40	0	0	0	40
Subtotal - Services & Supplies		29,090	4,173	3,689	4,082	17,146
Department Cost Total		398,563	57,247	50,609	56,001	234,705
Adjustments to Cost						
Imaging	D	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		398,563	57,247	50,609	56,001	234,705
General Admin Distribution			(57,247)	8,489	9,394	39,364
Grand Total		\$398,563		\$59,099	\$65,395	\$274,069
				not allocated		

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B. Incoming Costs - (Default Spread Salary%)

Dept:5 101-215 Clerk

Department	First Incoming	Second Incoming	Payroll/Fring e	Accounting	Gen. Govt
1 Courthouse	\$2,433	\$11	\$362	\$401	\$1,680
Subtotal - Building Depreciation	2,433	11	362	401	1,680
2 Telephone	34	0	5	6	23
2 Courthouse Equipment	546	5	82	90	378
Subtotal - Equipment Depreciation	579	5	87	96	402
3 County Coordination	1,811	215	300	332	1,393
3 Accounting	1,412	168	234	259	1,087
3 Personnel Management	660	78	110	121	508
Subtotal - 101-175 Administration	3,883	461	644	713	2,987
4 Labor Relations	875	42	136	150	630
Subtotal - 101-211 Legal Counsel	875	42	136	150	630
5 Payroll/Fringe	0	1,765	262	290	1,214
5 Accounting	0	1,148	170	188	789
Subtotal - 101-215 Clerk	0	2,913	432	478	2,003
6 Land Info Services	0	10,944	1,623	1,796	7,525
Subtotal - 101-243 Land Information Se	0	10,944	1,623	1,796	7,525
7 General Fund Revenues	0	2,745	407	450	1,888
Subtotal - 101-253 Treasurer	0	2,745	407	450	1,888
8 Courthouse	0	24,131	3,578	3,960	16,593
Subtotal - 101-265 Buildings & Grounds	0	24,131	3,578	3,960	16,593
9 Paper	0	759	113	124	522
9 Copier Service Leases & Maint	0	1,461	217	240	1,005
9 Audit	0	586	87	96	403
9 Cost Plan	0	1,029	153	169	707
9 Accounting	0	434	64	71	298
9 Human Resource Admin	0	303	45	50	208
Subtotal - 101-299 Miscellaneous	0	4,572	678	750	3,143
10 General Liability	0	700	104	115	481

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B. Incoming Costs - (Default Spread Salary%)

Dept:5 101-215 Clerk

Department	First Incoming	Second Incoming	Payroll/Fring e	Accounting	Gen. Govt
10 Public Officials	\$0	\$1,214	\$180	\$199	\$835
10 Employee Benefits	0	1,536	228	252	1,056
Subtotal - 101-865 Insurance	0	3,449	512	566	2,372
11 Courthouse	0	653	97	107	449
Subtotal - 101-865-1 Property Insurance	0	653	97	107	449
12 Computer Services	0	14,073	2,087	2,309	9,677
Subtotal - 637 Data Processing	0	14,073	2,087	2,309	9,677
Total Incoming	7,770	63,999	10,643	11,777	49,349
			14.83%	16.41%	68.76%
C. Total Allocated		\$470,332	\$69,742	\$77,172	\$323,418

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Payroll/Fringe Allocations

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.00	0.84%	\$504	\$0	\$504	\$0	\$504
5 101-215 Clerk	7.00	2.93%	1,765	0	1,765	0	1,765
6 101-243 Land Information Services	3.00	1.26%	757	0	757	124	880
7 101-253 Treasurer	3.00	1.26%	757	0	757	124	880
8 101-265 Buildings & Grounds	5.00	2.09%	1,261	0	1,261	206	1,467
13 101-101 Bd of Commissioners	8.00	3.35%	2,018	0	2,018	330	2,348
15 101-140 Trial Court Criminal & Civil	14.45	6.05%	3,644	0	3,644	596	4,241
17 101-148 Family Division	6.45	2.70%	1,627	0	1,627	266	1,893
20 101-225 Equalization	1.00	0.42%	252	0	252	41	293
21 101-229/CRV Prosecutor/Crime Victim	9.00	3.77%	2,270	0	2,270	372	2,641
24 101-236 Register of Deeds	4.50	1.88%	1,135	0	1,135	186	1,321
28 101-275 Drain Commissioner	2.00	0.84%	504	0	504	83	587
30 101-301 Sheriff's Dept	41.71	17.46%	10,519	0	10,519	1,722	12,241
35 101-351 Jail	24.49	10.25%	6,176	0	6,176	1,011	7,187
37 101-400 Planning	3.30	1.38%	832	0	832	136	968
38 101-426 Emergency Management	1.00	0.42%	252	0	252	41	293
39 101-430 Animal Control	2.50	1.05%	630	0	630	103	734
50 205 Central Dispatch	18.36	7.68%	4,630	0	4,630	758	5,388
51 208 Charlton Park Fund	7.12	2.98%	1,796	0	1,796	294	2,090
52 215 Friend of the Court	13.80	5.78%	3,480	0	3,480	570	4,050
61 236 Remonumentation Fund	0.40	0.17%	101	0	101	17	117
79 275 Comm on Aging	29.50	12.35%	7,440	0	7,440	1,218	8,657
87 285 Adult Drug Court	5.07	2.12%	1,279	0	1,279	209	1,488
88 286 Juvenile Drug Court	1.25	0.52%	315	0	315	52	367
94 292 Child Care Fund	4.35	1.82%	1,097	0	1,097	180	1,277
126 588 Transit Fund	20.66	8.65%	5,210	0	5,210	853	6,063
Subtotal	238.91	100.00%	60,251	0	60,251	9,491	69,742
Direct Bills				0		0	
Total					\$60,251	\$69,742	

Basis Units: Dollar Value of Wages
Source:

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Accounting Allocations

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	349	1.19%	\$795	\$0	\$795	\$0	\$795
4 101-211 Legal Counsel	29	0.10%	66	0	66	0	66
5 101-215 Clerk	504	1.72%	1,148	0	1,148	0	1,148
6 101-243 Land Information Services	330	1.13%	751	0	751	122	873
7 101-253 Treasurer	309	1.06%	704	0	704	114	818
8 101-265 Buildings & Grounds	1,081	3.69%	2,461	0	2,461	400	2,861
9 101-299 Miscellaneous	213	0.73%	485	0	485	79	564
12 637 Data Processing	245	0.84%	558	0	558	91	648
13 101-101 Bd of Commissioners	206	0.70%	469	0	469	76	545
15 101-140 Trial Court Criminal & Civil	905	3.09%	2,061	0	2,061	335	2,395
16 101-147 Jury Board	38	0.13%	87	0	87	14	101
17 101-148 Family Division	819	2.80%	1,865	0	1,865	303	2,168
18 101-151 Adult Probation	36	0.12%	82	0	82	13	95
19 101-191 Elections	55	0.19%	125	0	125	20	146
20 101-225 Equalization	364	1.24%	829	0	829	135	963
21 101-229/CRV Prosecutor/Crime Victim	559	1.91%	1,273	0	1,273	207	1,480
24 101-236 Register of Deeds	372	1.27%	847	0	847	138	985
25 101-254 Tax Tribunal	17	0.06%	39	0	39	6	45
26 101-257 Co-Op Extension	17	0.06%	39	0	39	6	45
28 101-275 Drain Commissioner	352	1.20%	801	0	801	130	932
29 101-280 Soil Conservation	1	0.00%	2	0	2	0	3
30 101-301 Sheriff's Dept	894	3.05%	2,036	0	2,036	331	2,366
32 101-317 Snowmobile Enforcement	28	0.10%	64	0	64	10	74
33 101-331 Marine Law	225	0.77%	512	0	512	83	596
34 101-333 Road Patrol	320	1.09%	729	0	729	118	847
35 101-351 Jail	1,265	4.32%	2,880	0	2,880	468	3,348
36 101-355 Sheriff-Animal Control	322	1.10%	733	0	733	119	852
37 101-400 Planning	440	1.50%	1,002	0	1,002	163	1,165
38 101-426 Emergency Management	443	1.51%	1,009	0	1,009	164	1,172
39 101-430 Animal Control	764	2.61%	1,740	0	1,740	283	2,022
41 101-601 Health	4	0.01%	9	0	9	1	11
42 101-602 Health & Safety Fund	2	0.01%	5	0	5	1	5
43 101-648 Medical Examiners	32	0.11%	73	0	73	12	85
44 101-681 Veterans Burial	67	0.23%	153	0	153	25	177
45 101-682 Veterans Counselor	74	0.25%	168	0	168	27	196
46 101-689 Soldiers & Sailors	18	0.06%	41	0	41	7	48
48 101-999 Appropriations	26	0.09%	59	0	59	10	69
49 201 Road Commission	104	0.36%	237	0	237	38	275
50 205 Central Dispatch	1,321	4.51%	3,008	0	3,008	489	3,496
51 208 Charlton Park Fund	1,621	5.54%	3,691	0	3,691	599	4,290
52 215 Friend of the Court	735	2.51%	1,674	0	1,674	272	1,945
54 228 Solid Waste	124	0.42%	282	0	282	46	328
56 231 C Snip Donation	5	0.02%	11	0	11	2	13

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Accounting Allocations

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 232 Animal Shelter Donations	178	0.61%	\$405	\$0	\$405	\$66	\$471
58 233 Barry Comm Resource Net	55	0.19%	125	0	125	20	146
59 234 Bldg Strong Families UW	37	0.13%	84	0	84	14	98
61 236 Remonumentation Fund	310	1.06%	706	0	706	115	820
65 248 Building Rehab Fund	106	0.36%	241	0	241	39	281
66 250 Park & Rec Fund	52	0.18%	118	0	118	19	138
69 255 EDC	7	0.02%	16	0	16	3	19
70 256 ROD Automation	55	0.19%	125	0	125	20	146
72 259 Local Corr Officer	45	0.15%	102	0	102	17	119
73 260 Victims Services	57	0.19%	130	0	130	21	151
74 263 School Liason	6	0.02%	14	0	14	2	16
77 267 Crime Victim Rights	472	1.61%	1,075	0	1,075	175	1,249
78 269 Law Library	50	0.17%	114	0	114	18	132
79 275 Comm on Aging	2,155	7.36%	4,907	0	4,907	797	5,704
80 276 CDBG	100	0.34%	228	0	228	37	265
81 277 Middleville Police Serv	574	1.96%	1,307	0	1,307	212	1,519
82 279 MSHDA Home Program	21	0.07%	48	0	48	8	56
83 281 Swift & Sure Sanctions	672	2.30%	1,530	0	1,530	249	1,779
84 282 Job Skills Training	182	0.62%	414	0	414	67	482
85 283 Comm Corrections	587	2.00%	1,337	0	1,337	217	1,554
86 284 Rev Sharing	3	0.01%	7	0	7	1	8
87 285 Adult Drug Court	655	2.24%	1,491	0	1,491	242	1,734
88 286 Juvenile Drug Court	696	2.38%	1,585	0	1,585	257	1,842
89 287 Mich Justice Training	26	0.09%	59	0	59	10	69
91 290 Social Welfare	27	0.09%	61	0	61	10	71
94 292 Child Care Fund	1,582	5.40%	3,602	0	3,602	585	4,187
96 295 Airport Fund	442	1.51%	1,006	0	1,006	163	1,170
97 297 Diverted Felons	49	0.17%	112	0	112	18	130
98 352 FOC Ren Debt Relocations	13	0.04%	30	0	30	5	34
99 354 Yankee Springs Water	6	0.02%	14	0	14	2	16
100 355 Middleville Water Debt	13	0.04%	30	0	30	5	34
101 356 Middleville Water Debt 206	13	0.04%	30	0	30	5	34
102 357 Fawn Lake Sewer	8	0.03%	18	0	18	3	21
103 358 Yankee Spring	6	0.02%	14	0	14	2	16
104 359 Finkbeiner/Crain Debt	19	0.06%	43	0	43	7	50
105 365 Southwest Barry Fair Lake	3	0.01%	7	0	7	1	8
107 368 Thornapple Manor	54	0.18%	123	0	123	20	143
110 374 1999 BPW Middleville	8	0.03%	18	0	18	3	21
111 376 2003 Refunding Sewer	11	0.04%	25	0	25	4	29
112 377 Leach & Middle Lake	6	0.02%	14	0	14	2	16
114 466 Thornapple Bldg Auth	33	0.11%	75	0	75	12	87
118 510 2010 Delinquent Tax	11	0.04%	25	0	25	4	29
119 511 2011 Delinquent Tax	22	0.08%	50	0	50	8	58

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Accounting Allocations

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
120 512 Thornapple Manor Fund	162	0.55%	\$369	\$0	\$369	\$60	\$429
121 516 100% Tax Payment	10	0.03%	23	0	23	4	26
122 517 Foreclosure Fund	16	0.05%	36	0	36	6	42
125 529 2009 Del Tax Fund	7	0.02%	16	0	16	3	19
126 588 Transit Fund	1,198	4.09%	2,728	0	2,728	443	3,171
127 595 Commissary	260	0.89%	592	0	592	96	688
128 660 Telephone	94	0.32%	214	0	214	35	249
129 661 Vehicle Fund	56	0.19%	128	0	128	21	148
130 676 Worker's Comp Fund	131	0.45%	298	0	298	48	347
131 677 Health Ins. Fund	187	0.64%	426	0	426	69	495
132 678 Disability Fund	353	1.21%	804	0	804	131	934
133 680 Fringe Benefit Fund	12	0.04%	27	0	27	4	32
134 681 Life Ins. Fund	25	0.09%	57	0	57	9	66
135 682 Retirement Fund	69	0.24%	157	0	157	26	183
136 683 Dental/Optical	269	0.92%	612	0	612	99	712
137 684 Unemployment	7	0.02%	16	0	16	3	19
139 716 Co-Op Ext Grant	27	0.09%	61	0	61	10	71
141 801 Drain Fund	465	1.59%	1,059	0	1,059	172	1,231
142 804 Drain Maint	26	0.09%	59	0	59	10	69
144 843 Gun Lake Weed Assess	68	0.23%	155	0	155	25	180
145 851 Drain Debt	32	0.11%	73	0	73	12	85
147 Other	745	2.54%	1,696	0	1,696	275	1,972
Subtotal	29,281	100.00%	66,671	0	66,671	10,502	77,172
Direct Bills					0		0
Total					\$66,671		\$77,172

Basis Units: Expenditure Transactions

Source:

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Allocation Summary

Dept:5 101-215 Clerk

Department	Payroll/Fring e	Accounting	Gen. Govt	Total
3 101-175 Administration	\$504	\$795	\$0	\$1,299
4 101-211 Legal Counsel	0	66	0	66
5 101-215 Clerk	1,765	1,148	0	2,913
6 101-243 Land Information Services	880	873	0	1,754
7 101-253 Treasurer	880	818	0	1,698
8 101-265 Buildings & Grounds	1,467	2,861	0	4,328
9 101-299 Miscellaneous	0	564	0	564
12 637 Data Processing	0	648	0	648
13 101-101 Bd of Commissioners	2,348	545	0	2,893
15 101-140 Trial Court Criminal & Civil	4,241	2,395	0	6,636
16 101-147 Jury Board	0	101	0	101
17 101-148 Family Division	1,893	2,168	0	4,061
18 101-151 Adult Probation	0	95	0	95
19 101-191 Elections	0	146	0	146
20 101-225 Equalization	293	963	0	1,257
21 101-229/CRV Prosecutor/Crime Victim	2,641	1,480	0	4,121
24 101-236 Register of Deeds	1,321	985	0	2,305
25 101-254 Tax Tribunal	0	45	0	45
26 101-257 Co-Op Extension	0	45	0	45
28 101-275 Drain Commissioner	587	932	0	1,519
29 101-280 Soil Conservation	0	3	0	3
30 101-301 Sheriff's Dept	12,241	2,366	0	14,607
32 101-317 Snowmobile Enforcement	0	74	0	74
33 101-331 Marine Law	0	596	0	596
34 101-333 Road Patrol	0	847	0	847
35 101-351 Jail	7,187	3,348	0	10,535
36 101-355 Sheriff-Animal Control	0	852	0	852
37 101-400 Planning	968	1,165	0	2,133
38 101-426 Emergency Management	293	1,172	0	1,466
39 101-430 Animal Control	734	2,022	0	2,756
41 101-601 Health	0	11	0	11
42 101-602 Health & Safety Fund	0	5	0	5
43 101-648 Medical Examiners	0	85	0	85
44 101-681 Veterans Burial	0	177	0	177
45 101-682 Veterans Counselor	0	196	0	196
46 101-689 Soldiers & Sailors	0	48	0	48
48 101-999 Appropriations	0	69	0	69
49 201 Road Commission	0	275	0	275
50 205 Central Dispatch	5,388	3,496	0	8,884
51 208 Charlton Park Fund	2,090	4,290	0	6,380
52 215 Friend of the Court	4,050	1,945	0	5,995

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Allocation Summary

Dept:5 101-215 Clerk

Department	Payroll/Fring e	Accounting	Gen. Govt	Total
54 228 Solid Waste	\$0	\$328	\$0	\$328
56 231 C Snip Donation	0	13	0	13
57 232 Animal Shelter Donations	0	471	0	471
58 233 Barry Comm Resource Net	0	146	0	146
59 234 Bldg Strong Families UW	0	98	0	98
61 236 Remonumentation Fund	117	820	0	938
65 248 Building Rehab Fund	0	281	0	281
66 250 Park & Rec Fund	0	138	0	138
69 255 EDC	0	19	0	19
70 256 ROD Automation	0	146	0	146
72 259 Local Corr Officer	0	119	0	119
73 260 Victims Services	0	151	0	151
74 263 School Liason	0	16	0	16
77 267 Crime Victim Rights	0	1,249	0	1,249
78 269 Law Library	0	132	0	132
79 275 Comm on Aging	8,657	5,704	0	14,361
80 276 CDBG	0	265	0	265
81 277 Middleville Police Serv	0	1,519	0	1,519
82 279 MSHDA Home Program	0	56	0	56
83 281 Swift & Sure Sanctions	0	1,779	0	1,779
84 282 Job Skills Training	0	482	0	482
85 283 Comm Corrections	0	1,554	0	1,554
86 284 Rev Sharing	0	8	0	8
87 285 Adult Drug Court	1,488	1,734	0	3,221
88 286 Juvenile Drug Court	367	1,842	0	2,209
89 287 Mich Justice Training	0	69	0	69
91 290 Social Welfare	0	71	0	71
94 292 Child Care Fund	1,277	4,187	0	5,464
96 295 Airport Fund	0	1,170	0	1,170
97 297 Diverted Felons	0	130	0	130
98 352 FOC Ren Debt Relocations	0	34	0	34
99 354 Yankee Springs Water	0	16	0	16
100 355 Middleville Water Debt	0	34	0	34
101 356 Middleville Water Debt 206	0	34	0	34
102 357 Fawn Lake Sewer	0	21	0	21
103 358 Yankee Spring	0	16	0	16
104 359 Finkbeiner/Crain Debt	0	50	0	50
105 365 Southwest Barry Fair Lake	0	8	0	8
107 368 Thomapple Manor	0	143	0	143
110 374 1999 BPW Middleville	0	21	0	21
111 376 2003 Refunding Sewer	0	29	0	29

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Allocation Summary

Dept:5 101-215 Clerk

Department	Payroll/Fring e	Accounting	Gen. Govt	Total
112 377 Leach & Middle Lake	\$0	\$16	\$0	\$16
114 466 Thornapple Bldg Auth	0	87	0	87
118 510 2010 Delinquent Tax	0	29	0	29
119 511 2011 Delinquent Tax	0	58	0	58
120 512 Thornapple Manor Fund	0	429	0	429
121 516 100% Tax Payment	0	26	0	26
122 517 Foreclosure Fund	0	42	0	42
125 529 2009 Del Tax Fund	0	19	0	19
126 588 Transit Fund	6,063	3,171	0	9,234
127 595 Commissary	0	688	0	688
128 660 Telephone	0	249	0	249
129 661 Vehicle Fund	0	148	0	148
130 676 Worker's Comp Fund	0	347	0	347
131 677 Health Ins. Fund	0	495	0	495
132 678 Disability Fund	0	934	0	934
133 680 Fringe Benefit Fund	0	32	0	32
134 681 Life Ins. Fund	0	66	0	66
135 682 Retirement Fund	0	183	0	183
136 683 Dental/Optical	0	712	0	712
137 684 Unemployment	0	19	0	19
139 716 Co-Op Ext Grant	0	71	0	71
141 801 Drain Fund	0	1,231	0	1,231
142 804 Drain Maint	0	69	0	69
144 843 Gun Lake Weed Assess	0	180	0	180
145 851 Drain Debt	0	85	0	85
147 Other	0	1,972	0	1,972
Total	\$69,742	\$77,172	\$0	\$146,914

101-243 LAND INFORMATION
Nature and Extent of Service

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

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

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

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

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

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A. Department Costs

Dept:6 101-243 Land Information Services

Description		Amount	General Admin	Land Info Services	Gen Govt
Personnel Costs					
Salaries	S1	147,831	15,374	92,247	40,210
<i>Salary % Split</i>			10.40%	62.40%	27.20%
Benefits	S	66,127	6,877	41,263	17,987
Subtotal - Personnel Costs		213,958	22,251	133,510	58,197
Services & Supplies Cost					
Office Supplies	S	1,759	183	1,098	478
Telephone & Fax	S	803	84	501	218
Travel	S	751	78	469	204
Equipment Repair & Maint	S	351	37	219	95
Employee Training	S	1,082	113	675	294
Subtotal - Services & Supplies		4,746	494	2,962	1,291
Department Cost Total		218,704	22,745	136,472	59,487
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		218,704	22,745	136,472	59,487
General Admin Distribution		(22,745)		15,840	6,905
Grand Total		\$218,704		\$152,312	\$66,392
				not allocated	

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B. Incoming Costs - (Default Spread Salary%)

Dept:6 101-243 Land Information Services

Department	First Incoming	Second Incoming	Land Info Services	Gen Govt
1 Courthouse	\$1,240	\$6	\$868	\$378
Subtotal - Building Depreciation	1,240	6	868	378
2 Telephone	12	0	8	4
2 Courthouse Equipment	278	2	195	85
Subtotal - Equipment Depreciation	290	3	204	89
3 County Coordination	994	118	774	337
3 Accounting	925	110	721	314
3 Personnel Management	283	34	220	96
Subtotal - 101-175 Administration	2,201	261	1,715	748
4 Labor Relations	350	17	255	111
Subtotal - 101-211 Legal Counsel	350	17	255	111
5 Payroll/Fringe	757	124	613	267
5 Accounting	751	122	608	265
Subtotal - 101-215 Clerk	1,508	246	1,221	532
6 Land Info Services	0	3,980	2,772	1,208
Subtotal - 101-243 Land Information Se	0	3,980	2,772	1,208
7 General Fund Revenues	0	1,797	1,252	546
Subtotal - 101-253 Treasurer	0	1,797	1,252	546
8 Courthouse	0	12,303	8,568	3,735
Subtotal - 101-265 Buildings & Grounds	0	12,303	8,568	3,735
9 Paper	0	325	226	99
9 Copier Service Leases & Maint	0	626	436	190
9 Audit	0	322	224	98
9 Cost Plan	0	1,029	717	312
9 Accounting	0	284	198	86
9 Human Resource Admin	0	130	90	39
Subtotal - 101-299 Miscellaneous	0	2,716	1,891	824
10 General Liability	0	376	262	114

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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
10 Public Officials	\$0	\$520	\$362	\$158
10 Employee Benefits	0	658	458	200
Subtotal - 101-865 Insurance	0	1,554	1,082	472
11 Courthouse	0	333	232	101
Subtotal - 101-865-1 Property Insurance	0	333	232	101
12 Computer Services	0	5,117	3,564	1,554
Subtotal - 637 Data Processing	0	5,117	3,564	1,554
Total Incoming	5,590	28,332	23,625	10,298
			69.64%	30.36%
C. Total Allocated		\$252,626	\$175,936	\$76,690

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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	1.27%	\$1,990	\$0	\$1,990	\$0	\$1,990
5 101-215 Clerk	11	7.01%	10,944	0	10,944	0	10,944
6 101-243 Land Information Services	4	2.55%	3,980	0	3,980	0	3,980
7 101-253 Treasurer	4	2.55%	3,980	0	3,980	564	4,544
8 101-265 Buildings & Grounds	1	0.64%	995	0	995	141	1,136
13 101-101 Bd of Commissioners	1	0.64%	995	0	995	141	1,136
15 101-140 Trial Court Criminal & Civil	31	19.75%	30,843	0	30,843	4,369	35,212
17 101-148 Family Division	20	12.74%	19,899	0	19,899	2,819	22,718
20 101-225 Equalization	2	1.27%	1,990	0	1,990	282	2,272
22 101-229-1 Prosecutor DP	11	7.01%	10,944	0	10,944	1,550	12,495
24 101-236 Register of Deeds	9	5.73%	8,954	0	8,954	1,268	10,223
28 101-275 Drain Commissioner	2	1.27%	1,990	0	1,990	282	2,272
30 101-301 Sheriff's Dept	19	12.10%	18,904	0	18,904	2,678	21,582
35 101-351 Jail	13	8.28%	12,934	0	12,934	1,832	14,766
36 101-355 Sheriff-Animal Control	1	0.64%	995	0	995	141	1,136
37 101-400 Planning	4	2.55%	3,980	0	3,980	564	4,544
39 101-430 Animal Control	1	0.64%	995	0	995	141	1,136
53 Friend of the Court - DP	13	8.28%	12,934	0	12,934	1,832	14,766
87 285 Adult Drug Court	6	3.82%	5,970	0	5,970	846	6,815
88 286 Juvenile Drug Court	2	1.27%	1,990	0	1,990	282	2,272
Subtotal	157	100.00%	156,205	0	156,205	19,732	175,936
Direct Bills					0	0	
Total					\$156,205	\$175,936	

Basis Units: # of PCs on Network

Source:

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Allocation Summary

Dept:6 101-243 Land Information Services

Department	Land Info Services	Gen Govt	Total
3 101-175 Administration	\$1,990	\$0	\$1,990
5 101-215 Clerk	10,944	0	10,944
6 101-243 Land Information Services	3,980	0	3,980
7 101-253 Treasurer	4,544	0	4,544
8 101-265 Buildings & Grounds	1,136	0	1,136
13 101-101 Bd of Commissioners	1,136	0	1,136
15 101-140 Trial Court Criminal & Civil	35,212	0	35,212
17 101-148 Family Division	22,718	0	22,718
20 101-225 Equalization	2,272	0	2,272
22 101-229-1 Prosecutor DP	12,495	0	12,495
24 101-236 Register of Deeds	10,223	0	10,223
28 101-275 Drain Commissioner	2,272	0	2,272
30 101-301 Sheriff's Dept	21,582	0	21,582
35 101-351 Jail	14,766	0	14,766
36 101-355 Sheriff-Animal Control	1,136	0	1,136
37 101-400 Planning	4,544	0	4,544
39 101-430 Animal Control	1,136	0	1,136
53 Friend of the Court - DP	14,766	0	14,766
87 285 Adult Drug Court	6,815	0	6,815
88 286 Juvenile Drug Court	2,272	0	2,272
Total	\$175,936	\$0	\$175,936

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101-253 County Treasurer
Nature and Extent of Service

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

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

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

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

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101-253 County Treasurer
Nature and Extent of Service
(Continued)

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

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

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Dept:7 101-253 Treasurer

A. Department Costs

Description		Amount	General Admin	General Fund Revenues	Non-General Fund Revenues	Gen. Govt
Personnel Costs						
Salaries	S1	132,339	0	37,075	49,469	45,795
Salary % Split			.00%	28.02%	37.38%	34.60%
Benefits	S	73,015	0	20,455	27,293	25,266
Subtotal - Personnel Costs		205,354	0	57,530	76,762	71,061
Services & Supplies Cost						
Office Supplies	S	2,952	0	827	1,103	1,022
Postage	S	1,840	0	515	688	637
Dues & Subscriptions	S	150	0	42	56	52
Contractual Services	S	0	0	0	0	0
Telephone & Fax	S	637	0	178	238	220
Tax Bond	S	3,024	0	847	1,130	1,046
Tax Certifications 618-010	P	(1,686)	0	0	0	(1,686)
Tax History Fees 618-020	P	(10)	0	0	0	(10)
Tax Search Fees 618-030	P	(914)	0	0	0	(914)
Other Treasury Service 618-050	P	(634)	0	0	0	(634)
Tribunal Refunds 101-254-964-10	D	15,197	0	0	0	0
Subtotal - Services & Supplies		20,556	0	2,410	3,216	(267)
Department Cost Total		225,910	0	59,940	79,978	70,794
Adjustments to Cost						
Tribunal Refunds 101-254-964-10	D	(15,197)	0	0	0	0
Subtotal - Adjustments		(15,197)	0	0	0	0
Total Costs After Adjustments		210,713	0	59,940	79,978	70,794
General Admin Distribution				0	0	0
Grand Total		\$210,713		\$59,940	\$79,978	\$70,794
					not allocated	

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 101-253 Treasurer

Department	First Incoming	Second Incoming	General Fund Revenues	Non-General Fund Revenues	Gen. Govt
1 Courthouse	\$1,231	\$5	\$346	\$462	\$428
1 Annex	90	0	25	34	31
Subtotal - Building Depreciation	1,320	6	371	496	459
2 Telephone	14	0	4	5	5
2 Courthouse Equipment	276	2	78	104	96
Subtotal - Equipment Depreciation	290	3	82	109	101
3 County Coordination	1,041	123	326	435	403
3 Accounting	866	103	271	362	335
3 Personnel Management	283	34	89	118	110
Subtotal - 101-175 Administration	2,190	260	686	916	848
4 Labor Relations	350	17	103	137	127
4 Specific Service	221	15	66	88	82
Subtotal - 101-211 Legal Counsel	571	32	169	225	208
5 Payroll/Fringe	757	124	247	329	305
5 Accounting	704	114	229	306	283
Subtotal - 101-215 Clerk	1,460	238	476	635	588
6 Land Info Services	3,980	564	1,273	1,698	1,572
Subtotal - 101-243 Land Information Se	3,980	564	1,273	1,698	1,572
7 General Fund Revenues	0	1,683	471	629	582
Subtotal - 101-253 Treasurer	0	1,683	471	629	582
8 Courthouse	0	12,205	3,419	4,562	4,223
8 Annex	0	35	10	13	12
Subtotal - 101-265 Buildings & Grounds	0	12,240	3,429	4,576	4,236
9 Paper	0	325	91	122	113
9 Copier Service Leases & Maint	0	626	175	234	217
9 Audit	0	337	94	126	117
9 Cost Plan	0	1,029	288	385	356

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 101-253 Treasurer

Department	First Incoming	Second Incoming	General Fund Revenues	Non-General Fund Revenues	Gen. Govt
9 Accounting	\$0	\$266	\$75	\$99	\$92
9 Human Resource Admin	0	130	36	49	45
Subtotal - 101-299 Miscellaneous	0	2,713	760	1,014	939
10 General Liability	0	414	116	155	143
10 Public Officials	0	520	146	194	180
10 Employee Benefits	0	658	184	246	228
Subtotal - 101-865 Insurance	0	1,592	446	595	551
11 Courthouse	0	330	93	124	114
11 Annex	0	41	12	15	14
Subtotal - 101-865-1 Property Insurance	0	372	104	139	129
12 Computer Services	0	5,117	1,434	1,913	1,771
12 Financial Software	0	13,200	3,698	4,934	4,568
12 Treasurer	0	3,113	872	1,164	1,077
Subtotal - 637 Data Processing	0	21,431	6,004	8,011	7,416
Total Incoming	9,811	41,133	14,272	19,043	17,629
			28.36%	37.84%	33.79%
C. Total Allocated		\$261,657	\$74,212	\$99,021	\$88,423

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General Fund Revenues Allocations

Dept:7 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	349	3.03%	\$1,901	\$0	\$1,901	\$0	\$1,901
4 101-211 Legal Counsel	29	0.25%	158	0	158	0	158
5 101-215 Clerk	504	4.38%	2,745	0	2,745	0	2,745
6 101-243 Land Information Services	330	2.87%	1,797	0	1,797	0	1,797
7 101-253 Treasurer	309	2.68%	1,683	0	1,683	0	1,683
8 101-265 Buildings & Grounds	1,081	9.39%	5,888	0	5,888	1,247	7,135
9 101-299 Miscellaneous	213	1.85%	1,160	0	1,160	246	1,406
13 101-101 Bd of Commissioners	206	1.79%	1,122	0	1,122	238	1,360
15 101-140 Trial Court Criminal & Civil	905	7.86%	4,929	0	4,929	1,044	5,973
16 101-147 Jury Board	38	0.33%	207	0	207	44	251
17 101-148 Family Division	819	7.12%	4,461	0	4,461	945	5,405
18 101-151 Adult Probation	36	0.31%	196	0	196	42	238
19 101-191 Elections	55	0.48%	300	0	300	63	363
20 101-225 Equalization	364	3.16%	1,983	0	1,983	420	2,402
21 101-229/CRV Prosecutor/Crime Victim	559	4.86%	3,045	0	3,045	645	3,689
24 101-236 Register of Deeds	372	3.23%	2,026	0	2,026	429	2,455
25 101-254 Tax Tribunal	17	0.15%	93	0	93	20	112
26 101-257 Co-Op Extension	17	0.15%	93	0	93	20	112
28 101-275 Drain Commissioner	352	3.06%	1,917	0	1,917	406	2,323
29 101-280 Soil Conservation	1	0.01%	5	0	5	1	7
30 101-301 Sheriff's Dept	894	7.77%	4,869	0	4,869	1,031	5,900
32 101-317 Snowmobile Enforcement	28	0.24%	153	0	153	32	185
33 101-331 Marine Law	225	1.95%	1,225	0	1,225	260	1,485
34 101-333 Road Patrol	320	2.78%	1,743	0	1,743	369	2,112
35 101-351 Jail	1,265	10.99%	6,890	0	6,890	1,459	8,349
36 101-355 Sheriff-Animal Control	322	2.80%	1,754	0	1,754	371	2,125
37 101-400 Planning	440	3.82%	2,396	0	2,396	508	2,904
38 101-426 Emergency Management	443	3.85%	2,413	0	2,413	511	2,924
39 101-430 Animal Control	764	6.64%	4,161	0	4,161	881	5,042
41 101-601 Health	4	0.03%	22	0	22	5	26
42 101-602 Health & Safety Fund	2	0.02%	11	0	11	2	13
43 101-648 Medical Examiners	32	0.28%	174	0	174	37	211
44 101-681 Veterans Burial	67	0.58%	365	0	365	77	442
45 101-682 Veterans Counselor	74	0.64%	403	0	403	85	488
46 101-689 Soldiers & Sailors	18	0.16%	98	0	98	21	119
48 101-999 Appropriations	26	0.23%	142	0	142	30	172
147 Other	30	0.26%	163	0	163	35	198

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General Fund Revenues Allocations

Dept:7 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	11,510	100.00%	62,689	0	62,689	11,524	74,212
Direct Bills					0		0
Total					\$62,689		\$74,212

Basis Units: Revenue Transactions
 Source: GL Detail

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Non-General Fund Revenues Allocations

Dept:7 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 637 Data Processing	150	2.03%	\$1,698	\$0	\$1,698	\$312	\$2,010
49 201 Road Commission	2	0.03%	23	0	23	4	27
50 205 Central Dispatch	544	7.36%	6,157	0	6,157	1,132	7,289
51 208 Charlton Park Fund	647	8.76%	7,323	0	7,323	1,346	8,669
52 215 Friend of the Court	262	3.55%	2,966	0	2,966	545	3,511
54 228 Solid Waste	117	1.58%	1,324	0	1,324	243	1,568
56 231 C Snip Donation	5	0.07%	57	0	57	10	67
57 232 Animal Shelter Donations	95	1.29%	1,075	0	1,075	198	1,273
58 233 Barry Comm Resource Net	39	0.53%	441	0	441	81	523
59 234 Bldg Strong Families UW	37	0.50%	419	0	419	77	496
61 236 Remonumentation Fund	107	1.45%	1,211	0	1,211	223	1,434
63 Comm on Aging Building	3	0.04%	34	0	34	6	40
64 247 Thornapple Namor Depr Fund	2	0.03%	23	0	23	4	27
65 248 Building Rehab Fund	67	0.91%	758	0	758	139	898
66 250 Park & Rec Fund	45	0.61%	509	0	509	94	603
69 255 EDC	8	0.11%	91	0	91	17	107
70 256 ROD Automation	49	0.66%	555	0	555	102	657
72 259 Local Corr Officer	39	0.53%	441	0	441	81	523
73 260 Victims Services	48	0.65%	543	0	543	100	643
74 263 School Liason	3	0.04%	34	0	34	6	40
75 265 Drug Law Enforce	1	0.01%	11	0	11	2	13
76 266 Special Investigation	1	0.01%	11	0	11	2	13
77 267 Crime Victim Rights	120	1.62%	1,358	0	1,358	250	1,608
78 269 Law Library	37	0.50%	419	0	419	77	496
79 275 Comm on Aging	1,414	19.13%	16,005	0	16,005	2,942	18,947
80 276 CDBG	85	1.15%	962	0	962	177	1,139
81 277 Middleville Police Serv	133	1.80%	1,505	0	1,505	277	1,782
82 279 MSHDA Home Program	19	0.26%	215	0	215	40	255
83 281 Swift & Sure Sanctions	220	2.98%	2,490	0	2,490	458	2,948
84 282 Job Skills Training	59	0.80%	668	0	668	123	791
85 283 Comm Corrections	147	1.99%	1,664	0	1,664	306	1,970
86 284 Rev Sharing	1	0.01%	11	0	11	2	13
87 285 Adult Drug Court	175	2.37%	1,981	0	1,981	364	2,345
88 286 Juvenile Drug Court	241	3.26%	2,728	0	2,728	501	3,229
89 287 Mich Justice Training	21	0.28%	238	0	238	44	281
91 290 Social Welfare	16	0.22%	181	0	181	33	214
94 292 Child Care Fund	455	6.16%	5,150	0	5,150	947	6,097
95 294 Vets Trust	1	0.01%	11	0	11	2	13
96 295 Airport Fund	196	2.65%	2,218	0	2,218	408	2,626
120 512 Thornapple Manor Fund	133	1.80%	1,505	0	1,505	277	1,782
126 588 Transit Fund	608	8.23%	6,882	0	6,882	1,265	8,147
128 660 Telephone	72	0.97%	815	0	815	150	965
129 661 Vehicle Fund	44	0.60%	498	0	498	92	590

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Non-General Fund Revenues Allocations

Dept:7 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
130 676 Worker's Comp Fund	6	0.08%	\$68	\$0	\$68	\$12	\$80
131 677 Health Ins. Fund	106	1.43%	1,200	0	1,200	221	1,420
132 678 Disability Fund	122	1.65%	1,381	0	1,381	254	1,635
133 680 Fringe Benefit Fund	13	0.18%	147	0	147	27	174
134 681 Life Ins. Fund	26	0.35%	294	0	294	54	348
135 682 Retirement Fund	7	0.09%	79	0	79	15	94
136 683 Dental/Optical	260	3.52%	2,943	0	2,943	541	3,484
137 684 Unemployment	6	0.08%	68	0	68	12	80
139 716 Co-Op Ext Grant	23	0.31%	260	0	260	48	308
144 843 Gun Lake Weed Assess	61	0.83%	690	0	690	127	817
147 Other	292	3.95%	3,305	0	3,305	608	3,913
Subtotal	7,390	100.00%	83,646	0	83,646	15,376	99,021
Direct Bills					0		0
Total					\$83,646		\$99,021

Basis Units: Revenue Transactions
 Source: GL Detail

Barry County, Michigan
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Allocation Summary

Dept:7 101-253 Treasurer

Department	General Fund Revenues	Non-General Fund Revenues	Gen. Govt	Total
3 101-175 Administration	\$1,901	\$0	\$0	\$1,901
4 101-211 Legal Counsel	158	0	0	158
5 101-215 Clerk	2,745	0	0	2,745
6 101-243 Land Information Services	1,797	0	0	1,797
7 101-253 Treasurer	1,683	0	0	1,683
8 101-265 Buildings & Grounds	7,135	0	0	7,135
9 101-299 Miscellaneous	1,406	0	0	1,406
12 637 Data Processing	0	2,010	0	2,010
13 101-101 Bd of Commissioners	1,360	0	0	1,360
15 101-140 Trial Court Criminal & Civil	5,973	0	0	5,973
16 101-147 Jury Board	251	0	0	251
17 101-148 Family Division	5,405	0	0	5,405
18 101-151 Adult Probation	238	0	0	238
19 101-191 Elections	363	0	0	363
20 101-225 Equalization	2,402	0	0	2,402
21 101-229/CRV Prosecutor/Crime Victim	3,689	0	0	3,689
24 101-236 Register of Deeds	2,455	0	0	2,455
25 101-254 Tax Tribunal	112	0	0	112
26 101-257 Co-Op Extension	112	0	0	112
28 101-275 Drain Commissioner	2,323	0	0	2,323
29 101-280 Soil Conservation	7	0	0	7
30 101-301 Sheriff's Dept	5,900	0	0	5,900
32 101-317 Snowmobile Enforcement	185	0	0	185
33 101-331 Marine Law	1,485	0	0	1,485
34 101-333 Road Patrol	2,112	0	0	2,112
35 101-351 Jail	8,349	0	0	8,349
36 101-355 Sheriff-Animal Control	2,125	0	0	2,125
37 101-400 Planning	2,904	0	0	2,904
38 101-426 Emergency Management	2,924	0	0	2,924
39 101-430 Animal Control	5,042	0	0	5,042
41 101-601 Health	26	0	0	26
42 101-602 Health & Safety Fund	13	0	0	13
43 101-648 Medical Examiners	211	0	0	211
44 101-681 Veterans Burial	442	0	0	442
45 101-682 Veterans Counselor	488	0	0	488
46 101-689 Soldiers & Sailors	119	0	0	119
48 101-999 Appropriations	172	0	0	172
49 201 Road Commission	0	27	0	27
50 205 Central Dispatch	0	7,289	0	7,289
51 208 Charlton Park Fund	0	8,669	0	8,669
52 215 Friend of the Court	0	3,511	0	3,511

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Allocation Summary

Dept:7 101-253 Treasurer

Department	General Fund Revenues	Non-General Fund Revenues	Gen. Govt	Total
54 228 Solid Waste	\$0	\$1,568	\$0	\$1,568
56 231 C Snip Donation	0	67	0	67
57 232 Animal Shelter Donations	0	1,273	0	1,273
58 233 Barry Comm Resource Net	0	523	0	523
59 234 Bldg Strong Families UW	0	496	0	496
61 236 Remonumentation Fund	0	1,434	0	1,434
63 Comm on Aging Building	0	40	0	40
64 247 Thornapple Narmor Depr Fund	0	27	0	27
65 248 Building Rehab Fund	0	898	0	898
66 250 Park & Rec Fund	0	603	0	603
69 255 EDC	0	107	0	107
70 256 ROD Automation	0	657	0	657
72 259 Local Corr Officer	0	523	0	523
73 260 Victims Services	0	643	0	643
74 263 School Liason	0	40	0	40
75 265 Drug Law Enforce	0	13	0	13
76 266 Special Investigation	0	13	0	13
77 267 Crime Victim Rights	0	1,608	0	1,608
78 269 Law Library	0	496	0	496
79 275 Comm on Aging	0	18,947	0	18,947
80 276 CDBG	0	1,139	0	1,139
81 277 Middleville Police Serv	0	1,782	0	1,782
82 279 MSHDA Home Program	0	255	0	255
83 281 Swift & Sure Sanctions	0	2,948	0	2,948
84 282 Job Skills Training	0	791	0	791
85 283 Comm Corrections	0	1,970	0	1,970
86 284 Rev Sharing	0	13	0	13
87 285 Adult Drug Court	0	2,345	0	2,345
88 286 Juvenile Drug Court	0	3,229	0	3,229
89 287 Mich Justice Training	0	281	0	281
91 290 Social Welfare	0	214	0	214
94 292 Child Care Fund	0	6,097	0	6,097
95 294 Vets Trust	0	13	0	13
96 295 Airport Fund	0	2,626	0	2,626
120 512 Thornapple Manor Fund	0	1,782	0	1,782
126 588 Transit Fund	0	8,147	0	8,147
128 660 Telephone	0	965	0	965
129 661 Vehicle Fund	0	590	0	590
130 676 Worker's Comp Fund	0	80	0	80
131 677 Health Ins. Fund	0	1,420	0	1,420
132 678 Disability Fund	0	1,635	0	1,635

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Allocation Summary

Dept:7 101-253 Treasurer

Department	General Fund Revenues	Non-General Fund Revenues	Gen. Govt	Total
133 680 Fringe Benefit Fund	\$0	\$174	\$0	\$174
134 681 Life Ins. Fund	0	348	0	348
135 682 Retirement Fund	0	94	0	94
136 683 Dental/Optical	0	3,484	0	3,484
137 684 Unemployment	0	80	0	80
139 716 Co-Op Ext Grant	0	308	0	308
144 843 Gun Lake Weed Assess	0	817	0	817
147 Other	198	3,913	0	4,111
Total	\$74,212	\$99,021	\$0	\$173,234

101-265 BUILDINGS AND GROUNDS
Nature and Extent of Service

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

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

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.

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101-265 BUILDINGS AND GROUNDS

Nature and Extent of Service

Continued

- **Health Department Building** - Maintenance and operating expenses for the Health Department Building have been allocated directly to the Health Department.
- **Former Library** - The former Library building is used to house several departments. Costs for the operation of the building are allocated based on the assigned square footages of the occupants.
- **Mental Health Building** - The Buildings and Grounds department pays for the cost of the parking lot lighting at the Mental Health facility. These costs have been allocated directly to the Mental Health program.

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

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

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A. Department Costs

Dept:8 101-265 Buildings & Grounds

Description	Amount	General Admin	Courthouse	Annex	Courts & Law	FOC Building	Health Dept. Building	Former Library	Animal Shelter
Personnel Costs									
Salaries	S1	165,755	46,382	34,455	0	50,855	12,921	18,056	3,087 0
Salary % Split			27.98%	20.79%	.00%	30.68%	7.80%	10.89%	1.86% .00%
Benefits	S	105,374	29,486	21,904	0	32,329	8,214	11,478	1,963 0
Subtotal - Personnel Costs		271,129	75,867	56,359	0	83,184	21,135	29,534	5,050 0
Services & Supplies Cost									
Office Supplies	S	246	69	51	0	75	19	27	5 0
Postage	S	0	0	0	0	0	0	0	0 0
Gas & Oil	S	1,230	344	256	0	377	96	134	23 0
Janitorial Supplies	S	8,331	2,331	1,732	0	2,556	649	907	155 0
Plowing	S	19,982	5,591	4,154	0	6,131	1,558	2,177	372 0
Contractual Services	S	63,890	17,878	13,281	0	19,602	4,980	6,959	1,190 0
Telephone & Fax	S	1,509	422	314	0	463	118	164	28 0
Utilities	P	160,564	0	47,288	0	63,050	14,186	22,068	13,635 0
Trash Pick-up	S	3,519	985	731	0	1,080	274	383	66 0
Water/Sewer	S	14,137	3,956	2,939	0	4,337	1,102	1,540	263 0
Building Repairs & Maint	S	29,435	8,237	6,119	0	9,031	2,294	3,206	548 0
Equipment Maint	S	3,682	1,030	765	0	1,130	287	401	69 0
Employee Training	S	100	28	21	0	31	8	11	2 0
Lighting	S	2,622	734	545	0	804	204	286	49 0
Landscape	S	2,629	736	546	0	807	205	286	49 0
Non-Capitalized expenses Fund 248	P	51,097	955	16,845	962	6,182	5,161	14,945	2,309 3,516
Subtotal - Services & Supplies		362,973	43,295	95,586	962	115,656	31,142	53,495	18,762 3,516
Department Cost Total		634,102	119,163	151,945	962	198,840	52,277	83,029	23,812 3,516
Adjustments to Cost									
Subtotal - Adjustments		0	0	0	0	0	0	0	0
Total Costs After Adjustments		634,102	119,163	151,945	962	198,840	52,277	83,029	23,812 3,516
General Admin Distribution			(119,163)	34,394	0	50,765	12,898	18,024	3,082 0
Grand Total		\$634,102		\$186,339	\$962	\$249,605	\$65,175	\$101,053	\$26,893 \$3,516



Barry County, Michigan

FEDERAL COST ALLOCATION PLAN

PREPARED UNDER 2 CFR, PART 200 (DECEMBER 26, 2013), "UNIFORM
ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT
REQUIREMENTS FOR FEDERAL AWARDS"

FOR THE PERIOD ENDING December 31, 2013

MGT of America
Michigan Office
2343 Delta Road
Bay City, Michigan 48706
989-316-2220
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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 2013. MGT of America, Inc. prepared these documents at the request of the County.

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

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

Section 2 Certification



Barry County, Michigan

COUNTY-WIDE COST ALLOCATION PLAN CERTIFICATE OF INDIRECT COSTS

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

- (1) All costs included in this plan are for the fiscal year ending December 31, 2013 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2015, and are allowable in accordance with the requirement of the Federal award(s) to which they apply and the federal guidelines contained in *2 CFR, Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards"* and Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated.
- (2) All costs included in this plan are properly allocated to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the costs identified.

I declare that the foregoing is true and correct.

Barry County, Michigan

Signature:

Name of Official:

MICHAEL BROWN

Title:

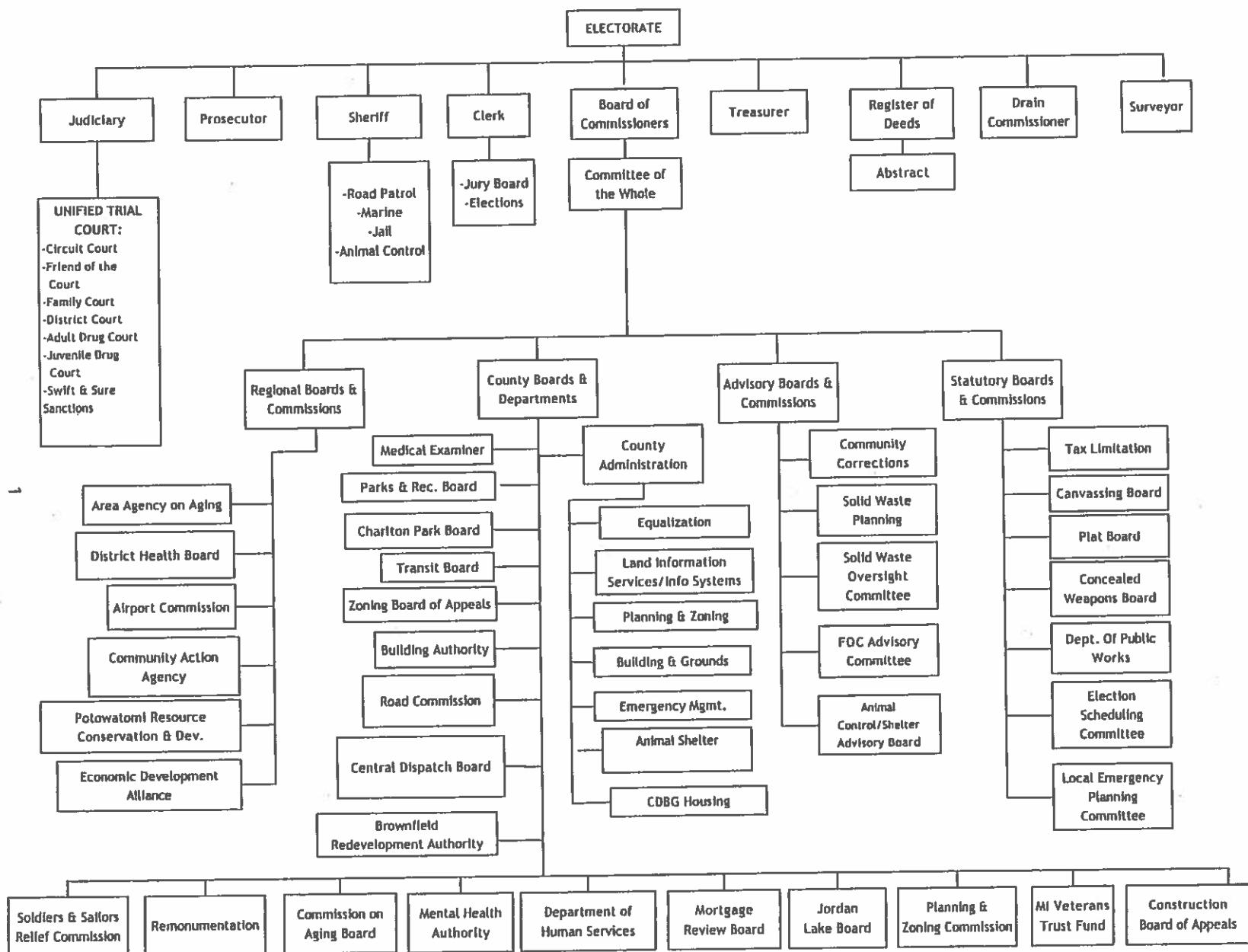
COUNTY ADMINISTRATOR

Date:

10-29-14

Section 3 Organization Chart

BARRY COUNTY, MICHIGAN
ORGANIZATION CHART



Section 4 Reading a Cost Allocation Plan

Reading a Cost Allocation Plan

Overview

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

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate division and department indirect costs for FY2013.

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,

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

Sections

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The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the 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.

Section 5

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

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

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Department	101-230 Extraditions	101-236 Register of Deeds	101-254 Tax Tribunal	101-257 Co- Op Extension	101-266 Health Dept Building	101-275 Drain Commissioner	101-280 Soil Conservation	101-301 Sheriff's Dept	101-315 Seat Belt Enf	101-317 Snowmobile Enforcement
1 Building Depreciation	\$0	\$1,263	\$0	\$11,776	\$0	\$907	\$0	\$22,486	\$0	\$0
2 Equipment Depreciation	0	301	0	2,980	0	216	0	58	0	0
3 101-175 Administration	0	2,723	53	591	0	2,101	3	20,769	0	90
4 101-211 Legal Counsel	0	550	0	0	0	183	0	6,050	0	0
5 101-215 Clerk	0	2,305	45	45	0	1,519	3	14,607	0	74
6 101-243 Land Information Services	0	10,223	0	0	0	2,272	0	21,582	0	0
7 101-253 Treasurer	0	2,455	112	112	0	2,323	7	5,900	0	185
8 101-265 Buildings & Grounds	0	13,692	0	29,928	111,872	9,837	0	0	0	0
9 101-299 Miscellaneous	0	2,329	15	174	0	1,290	1	6,652	0	25
10 101-865 Insurance	0	2,173	0	893	0	1,744	0	112,101	0	1
11 101-865-1 Property Insurance	0	341	0	1,148	0	245	0	825	0	0
12 637 Data Processing	0	11,680	0	494	0	11,013	0	34,561	0	0
Total Current Allocations	0	50,035	225	48,142	111,872	33,650	13	245,591	0	375
Less: Prior Year Allocations & Adj	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$0	\$50,035	\$225	\$48,142	\$111,872	\$33,650	\$13	\$245,591	\$0	\$375

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Department	101-648 Medical Examiners	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63,739
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	3,319
3 101-175 Administration	633	300	376	224	0	82	326	13,817	8,876	8,387
4 101-211 Legal Counsel	0	0	0	0	0	0	0	2,033	0	2,200
5 101-215 Clerk	85	177	196	48	0	69	275	8,884	6,380	5,995
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	211	442	488	119	0	172	27	7,289	8,669	3,511
8 101-265 Buildings & Grounds	0	0	949	0	0	0	0	0	0	72,917
9 101-299 Miscellaneous	186	86	108	66	0	23	92	4,269	2,645	4,165
10 101-865 Insurance	180	45	43	40	0	0	0	7,263	5,124	9,108
11 101-865-1 Property Insurance	0	0	108	0	0	0	0	2,896	7,073	1,964
12 637 Data Processing	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,295	1,051	2,269	497	0	345	720	46,453	38,767	175,305
Less: Prior Year Allocations & Adj	0	0	0	0	0	0	0	0	0	189,581
Carry-Forward	0	0	0	0	0	0	0	0	0	(14,276)
Proposed Costs	\$1,295	\$1,051	\$2,269	\$497	\$0	\$345	\$720	\$46,453	\$38,767	\$161,028

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Department	Comm on Aging Building	247 Thornapple Namor Depr Fund	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	0	0	1,142	186	0	0	22	333	0	213
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	0	0	281	138	0	0	19	146	0	119
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	40	27	898	603	0	0	107	657	0	523
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	0	0	333	53	0	0	6	96	0	61
10 101-865 Insurance	0	0	0	0	0	0	0	293	0	6
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	40	27	2,653	979	0	0	154	1,524	0	921
Less: Prior Year Allocations & Adj	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$40	\$27	\$2,653	\$979	\$0	\$0	\$154	\$1,524	\$0	\$921

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Department	281 Swift & Sure Sanctions	282 Job Skills Training	283 Comm Corrections	284 Rev Sharing	285 Adult Drug Court	286 Juvenile Drug Court	287 Mich Justice Training	288 -56B Sobriety Court	290 Social Welfare	292 CC Wrap Around
1 Building Depreciation	\$0	\$0	\$1,333	\$0	\$1,728	\$0	\$0	\$0	\$0	\$598
2 Equipment Depreciation	0	0	288	0	394	0	0	0	0	150
3 101-175 Administration	2,740	571	2,237	9	3,231	2,811	110	294	578	0
4 101-211 Legal Counsel	0	0	0	0	733	183	0	0	0	0
5 101-215 Clerk	1,779	482	1,554	8	3,221	2,209	69	0	71	0
6 101-243 Land Information Services	0	0	0	0	6,815	2,272	0	0	0	0
7 101-253 Treasurer	2,948	791	1,970	13	2,345	3,229	281	0	214	0
8 101-265 Buildings & Grounds	0	0	2,986	0	3,869	0	0	0	0	1,519
9 101-299 Miscellaneous	780	160	635	3	1,557	955	31	87	170	0
10 101-865 Insurance	0	0	180	0	2,300	700	15	0	22	680
11 101-865-1 Property Insurance	0	0	199	0	257	0	0	0	0	58
12 637 Data Processing	0	0	0	0	7,787	2,596	0	0	0	0
Total Current Allocations	8,246	2,003	11,380	33	34,238	14,955	506	381	1,055	3,005
Less: Prior Year Allocations & Adj	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$8,246	\$2,003	\$11,380	\$33	\$34,238	\$14,955	\$506	\$381	\$1,055	\$3,005

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Department	358 Yankee Spring	359 Finkbeiner/Crain Debt	365 Southwest Barry Fair Lake	367 1994 BPW Middleville	368 Thornapple Manor	371 KCC Debt Serv	372 Courts & Law Build Debt	374 1999 BPW Middleville	376 2003 Refunding Sewer	377 Leach & Middle Lake
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	19	60	9	0	4,457	0	0	25	34	19
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	16	50	8	0	143	0	0	21	29	16
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	5	17	3	0	1,317	0	0	7	10	5
10 101-865 Insurance	0	0	0	0	680	0	0	0	0	0
11 101-865-1 Property Insurance	0	0	0	0	30,557	0	0	0	0	0
12 637 Data Processing	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	40	127	20	0	37,154	0	0	53	73	40
Less: Prior Year Allocations & Adj	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$40	\$127	\$20	\$0	\$37,154	\$0	\$0	\$53	\$73	\$40

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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	349	1.19%	\$978	\$0	\$978	\$0	\$978
4 101-211 Legal Counsel	29	0.10%	81	0	81	10	91
5 101-215 Clerk	504	1.72%	1,412	0	1,412	168	1,580
6 101-243 Land Information Services	330	1.13%	925	0	925	110	1,035
7 101-253 Treasurer	309	1.06%	866	0	866	103	969
8 101-265 Buildings & Grounds	1,081	3.69%	3,029	0	3,029	360	3,389
9 101-299 Miscellaneous	213	0.73%	597	0	597	71	668
12 637 Data Processing	245	0.84%	687	0	687	82	768
13 101-101 Bd of Commissioners	206	0.70%	577	0	577	69	646
15 101-140 Trial Court Criminal & Civil	905	3.09%	2,536	0	2,536	301	2,837
16 101-147 Jury Board	38	0.13%	106	0	106	13	119
17 101-148 Family Division	819	2.80%	2,295	0	2,295	273	2,568
18 101-151 Adult Probation	36	0.12%	101	0	101	12	113
19 101-191 Elections	55	0.19%	154	0	154	18	172
20 101-225 Equalization	364	1.24%	1,020	0	1,020	121	1,141
21 101-229/CRV Prosecutor/Crime Victim	559	1.91%	1,566	0	1,566	186	1,753
24 101-236 Register of Deeds	372	1.27%	1,042	0	1,042	124	1,166
25 101-254 Tax Tribunal	17	0.06%	48	0	48	6	53
26 101-257 Co-Op Extension	17	0.06%	48	0	48	6	53
28 101-275 Drain Commissioner	352	1.20%	986	0	986	117	1,104
29 101-280 Soil Conservation	1	0.00%	3	0	3	0	3
30 101-301 Sheriff's Dept	894	3.05%	2,505	0	2,505	298	2,803
32 101-317 Snowmobile Enforcement	28	0.10%	78	0	78	9	88
33 101-331 Marine Law	225	0.77%	630	0	630	75	705
34 101-333 Road Patrol	320	1.09%	897	0	897	107	1,003
35 101-351 Jail	1,265	4.32%	3,545	0	3,545	421	3,966
36 101-355 Sheriff-Animal Control	322	1.10%	902	0	902	107	1,010
37 101-400 Planning	440	1.50%	1,233	0	1,233	147	1,380
38 101-426 Emergency Management	443	1.51%	1,241	0	1,241	148	1,389
39 101-430 Animal Control	764	2.61%	2,141	0	2,141	255	2,395
41 101-601 Health	4	0.01%	11	0	11	1	13
42 101-602 Health & Safety Fund	2	0.01%	6	0	6	1	6
43 101-648 Medical Examiners	32	0.11%	90	0	90	11	100
44 101-681 Veterans Burial	67	0.23%	188	0	188	22	210
45 101-682 Veterans Counselor	74	0.25%	207	0	207	25	232
46 101-689 Soldiers & Sailors	18	0.06%	50	0	50	6	56
48 101-999 Appropriations	26	0.09%	73	0	73	9	82
49 201 Road Commission	104	0.36%	291	0	291	35	326
50 205 Central Dispatch	1,321	4.51%	3,702	0	3,702	440	4,142
51 208 Charlton Park Fund	1,621	5.54%	4,542	0	4,542	540	5,082
52 215 Friend of the Court	735	2.51%	2,060	0	2,060	245	2,304
54 228 Solid Waste	124	0.42%	347	0	347	41	389
56 231 C Snip Donation	5	0.02%	14	0	14	2	16

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Accounting Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
120 512 Thornapple Manor Fund	162	0.55%	\$454	\$0	\$454	\$54	\$508
121 516 100% Tax Payment	10	0.03%	28	0	28	3	31
122 517 Foreclosure Fund	16	0.05%	45	0	45	5	50
125 529 2009 Del Tax Fund	7	0.02%	20	0	20	2	22
126 588 Transit Fund	1,198	4.09%	3,357	0	3,357	399	3,756
127 595 Commissary	260	0.89%	729	0	729	87	815
128 660 Telephone	94	0.32%	263	0	263	31	295
129 661 Vehicle Fund	56	0.19%	157	0	157	19	176
130 676 Worker's Comp Fund	131	0.45%	367	0	367	44	411
131 677 Health Ins. Fund	187	0.64%	524	0	524	62	586
132 678 Disability Fund	353	1.21%	989	0	989	118	1,107
133 680 Fringe Benefit Fund	12	0.04%	34	0	34	4	38
134 681 Life Ins. Fund	25	0.09%	70	0	70	8	78
135 682 Retirement Fund	69	0.24%	193	0	193	23	216
136 683 Dental/Optical	269	0.92%	754	0	754	90	843
137 684 Unemployment	7	0.02%	20	0	20	2	22
139 716 Co-Op Ext Grant	27	0.09%	76	0	76	9	85
141 801 Drain Fund	465	1.59%	1,303	0	1,303	155	1,458
142 804 Drain Maint	26	0.09%	73	0	73	9	82
144 843 Gun Lake Weed Assess	68	0.23%	191	0	191	23	213
145 851 Drain Debt	32	0.11%	90	0	90	11	100
147 Other	745	2.54%	2,088	0	2,088	248	2,336
Subtotal	29,281	100.00%	82,048	0	82,048	9,638	91,686
Direct Bills					0		0
Total					\$82,048		\$91,686

Basis Units: Expenditure Transactions

Source:

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Computer Operations Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 637 Data Processing	100	100.00%	\$8,104	\$0	\$8,104	\$952	\$9,056
Subtotal	100	100.00%	8,104	0	8,104	952	9,056
Direct Bills				0			0
Total					\$8,104		\$9,056

Basis Units: Direct to Computer Services
Source:

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Allocation Summary

Dept:3 101-175 Administration

Department	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management	Total
3 101-175 Administration	\$1,102	\$978	\$0	\$0	\$189	\$2,269
4 101-211 Legal Counsel	151	91	0	0	0	242
5 101-215 Clerk	2,025	1,580	0	0	739	4,344
6 101-243 Land Information Services	1,111	1,035	0	0	317	2,462
7 101-253 Treasurer	1,164	969	0	0	317	2,450
8 101-265 Buildings & Grounds	2,962	3,389	0	0	528	6,879
9 101-299 Miscellaneous	960	668	0	0	0	1,628
10 101-865 Insurance	1,690	0	14,149	0	0	15,838
12 637 Data Processing	909	768	0	9,056	0	10,733
13 101-101 Bd of Commissioners	779	646	0	0	844	2,269
15 101-140 Trial Court Criminal & Civil	7,260	2,837	0	0	1,525	11,622
16 101-147 Jury Board	43	119	0	0	0	162
17 101-148 Family Division	3,267	2,568	0	0	681	6,515
18 101-151 Adult Probation	40	113	0	0	0	153
19 101-191 Elections	61	172	0	0	0	233
20 101-225 Equalization	855	1,141	0	0	106	2,102
21 101-229/CRV Prosecutor/Crime Victim	3,404	1,753	0	0	950	6,106
24 101-236 Register of Deeds	1,082	1,166	0	0	475	2,723
25 101-254 Tax Tribunal	0	53	0	0	0	53
26 101-257 Co-Op Extension	538	53	0	0	0	591
28 101-275 Drain Commissioner	786	1,104	0	0	211	2,101
29 101-280 Soil Conservation	0	3	0	0	0	3
30 101-301 Sheriff's Dept	13,566	2,803	0	0	4,401	20,769
32 101-317 Snowmobile Enforcement	2	88	0	0	0	90
33 101-331 Marine Law	613	705	0	0	0	1,319
34 101-333 Road Patrol	519	1,003	0	0	0	1,522
35 101-351 Jail	9,317	3,966	0	0	2,584	15,867
36 101-355 Sheriff-Animal Control	0	1,010	0	0	0	1,010
37 101-400 Planning	975	1,380	0	0	348	2,702
38 101-426 Emergency Management	1,828	1,389	0	0	106	3,323
39 101-430 Animal Control	1,024	2,395	0	0	264	3,683
41 101-601 Health	2,033	13	0	0	0	2,045
42 101-602 Health & Safety Fund	0	6	0	0	0	6
43 101-648 Medical Examiners	533	100	0	0	0	633
44 101-681 Veterans Burial	90	210	0	0	0	300
45 101-682 Veterans Counselor	144	232	0	0	0	376
46 101-689 Soldiers & Sailors	168	56	0	0	0	224
48 101-999 Appropriations	0	82	0	0	0	82
49 201 Road Commission	0	326	0	0	0	326
50 205 Central Dispatch	7,739	4,142	0	0	1,937	13,817
51 208 Charlton Park Fund	3,042	5,082	0	0	751	8,876

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Allocation Summary

Dept:3 101-175 Administration

Department	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management	Total	
110 374 1999 BPW Middleville	\$0	\$25	\$0	\$0	\$0	\$25	
111 376 2003 Refunding Sewer	0	34	0	0	0	34	
112 377 Leach & Middle Lake	0	19	0	0	0	19	
114 466 Thornapple Bldg Auth	0	103	0	0	0	103	
118 510 2010 Delinquent Tax	0	34	0	0	0	34	
119 511 2011 Delinquent Tax	0	69	0	0	0	69	
120 512 Thornapple Manor Fund	0	508	0	0	0	508	
121 516 100% Tax Payment	0	31	0	0	0	31	
122 517 Foreclosure Fund	0	50	0	0	0	50	
125 529 2009 Del Tax Fund	0	22	0	0	0	22	
126 588 Transit Fund	6,459	3,756	0	0	2,180	12,395	
127 595 Commissary	442	815	0	0	0	1,257	
128 660 Telephone	157	295	0	0	0	452	
129 661 Vehicle Fund	808	176	0	0	0	984	
130 676 Worker's Comp Fund	1,520	411	0	0	0	1,931	
131 677 Health Ins. Fund	8,525	586	0	0	0	9,111	
132 678 Disability Fund	376	1,107	0	0	0	1,483	
133 680 Fringe Benefit Fund	250	38	0	0	0	287	
134 681 Life Ins. Fund	97	78	0	0	0	175	
135 682 Retirement Fund	10,234	216	0	0	0	10,450	
136 683 Dental/Optical	269	843	0	0	0	1,112	
137 684 Unemployment	55	22	0	0	0	77	
139 716 Co-Op Ext Grant	0	85	0	0	0	85	
141 801 Drain Fund	0	1,458	0	0	0	1,458	
142 804 Drain Maint	0	82	0	0	0	82	
144 843 Gun Lake Weed Assess	0	213	0	0	0	213	
145 851 Drain Debt	0	100	0	0	0	100	
146 Mental Health	785	0	0	0	0	785	
147 Other	0	2,336	0	0	0	2,336	
Total		\$132,717	\$91,686	\$14,149	\$9,056	\$25,185	\$272,793

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Dept:4 101-211 Legal Counsel

A. Department Costs

Description	Amount	General Admin	Labor Relations	Specific Service
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>		.00%	.00%	.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Arbitration	P	0	0	0
Other Legal Fees	P	7,451	0	7,451
Labor Counsel	P	22,262	0	22,262
Subtotal - Services & Supplies		29,713	0	22,262
Department Cost Total		29,713	0	7,451
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		29,713	0	22,262
General Admin Distribution			0	0
Grand Total		\$29,713	\$22,262	\$7,451

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Labor Relations Allocations

Dept:4 101-211 Legal Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-215 Clerk	5.00	3.90%	\$875	\$0	\$875	\$42	\$917
6 101-243 Land Information Services	2.00	1.56%	350	0	350	17	367
7 101-253 Treasurer	2.00	1.56%	350	0	350	17	367
8 101-265 Buildings & Grounds	4.00	3.12%	700	0	700	33	733
15 101-140 Trial Court Criminal & Civil	12.75	9.95%	2,231	0	2,231	106	2,338
17 101-148 Family Division	6.00	4.68%	1,050	0	1,050	50	1,100
20 101-225 Equalization	1.00	0.78%	175	0	175	8	183
21 101-229/CRV Prosecutor/Crime Victim	6.00	4.68%	1,050	0	1,050	50	1,100
24 101-236 Register of Deeds	3.00	2.34%	525	0	525	25	550
28 101-275 Drain Commissioner	1.00	0.78%	175	0	175	8	183
30 101-301 Sheriff's Dept	33.00	25.75%	5,775	0	5,775	275	6,050
35 101-351 Jail	19.00	14.83%	3,325	0	3,325	159	3,484
37 101-400 Planning	2.30	1.79%	402	0	402	19	422
39 101-430 Animal Control	1.00	0.78%	175	0	175	8	183
50 205 Central Dispatch	11.09	8.65%	1,941	0	1,941	93	2,033
52 215 Friend of the Court	12.00	9.36%	2,100	0	2,100	100	2,200
87 285 Adult Drug Court	4.00	3.12%	700	0	700	33	733
88 286 Juvenile Drug Court	1.00	0.78%	175	0	175	8	183
94 292 Child Care Fund	2.00	1.56%	350	0	350	17	367
Subtotal	128.14	100.00%	22,424	0	22,424	1,069	23,493
Direct Bills					0		0
Total					\$22,424		\$23,493

Basis Units: # of Union Positions by Dept

Source:

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Allocation Summary

Dept:4 101-211 Legal Counsel

Department	Labor Relations	Specific Service	Total
3 101-175 Administration	\$0	\$2,314	\$2,314
5 101-215 Clerk	917	0	917
6 101-243 Land Information Services	367	0	367
7 101-253 Treasurer	367	236	602
8 101-265 Buildings & Grounds	733	0	733
15 101-140 Trial Court Criminal & Civil	2,338	0	2,338
17 101-148 Family Division	1,100	0	1,100
20 101-225 Equalization	183	0	183
21 101-229/CRV Prosecutor/Crime Victim	1,100	0	1,100
24 101-236 Register of Deeds	550	0	550
28 101-275 Drain Commissioner	183	0	183
30 101-301 Sheriff's Dept	6,050	0	6,050
35 101-351 Jail	3,484	0	3,484
37 101-400 Planning	422	1,954	2,375
39 101-430 Animal Control	183	0	183
40 101-441 DPW	0	1,920	1,920
50 205 Central Dispatch	2,033	0	2,033
52 215 Friend of the Court	2,200	0	2,200
54 228 Solid Waste	0	1,439	1,439
87 285 Adult Drug Court	733	0	733
88 286 Juvenile Drug Court	183	0	183
94 292 Child Care Fund	367	0	367
Total	\$23,493	\$7,863	\$31,357

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101-215 County Clerk
Nature and Extent of Service
Continued

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

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

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B. Incoming Costs - (Default Spread Salary%)

Dept:5 101-215 Clerk

Department	First Incoming	Second Incoming	Payroll/Fring e	Accounting	Gen. Govt
1 Courthouse	\$2,433	\$11	\$362	\$401	\$1,680
Subtotal - Building Depreciation	2,433	11	362	401	1,680
2 Telephone	34	0	5	6	23
2 Courthouse Equipment	546	5	82	90	378
Subtotal - Equipment Depreciation	579	5	87	96	402
3 County Coordination	1,811	215	300	332	1,393
3 Accounting	1,412	168	234	259	1,087
3 Personnel Management	660	78	110	121	508
Subtotal - 101-175 Administration	3,883	461	644	713	2,987
4 Labor Relations	875	42	136	150	630
Subtotal - 101-211 Legal Counsel	875	42	136	150	630
5 Payroll/Fringe	0	1,765	262	290	1,214
5 Accounting	0	1,148	170	188	789
Subtotal - 101-215 Clerk	0	2,913	432	478	2,003
6 Land Info Services	0	10,944	1,623	1,796	7,525
Subtotal - 101-243 Land Information Se	0	10,944	1,623	1,796	7,525
7 General Fund Revenues	0	2,745	407	450	1,888
Subtotal - 101-253 Treasurer	0	2,745	407	450	1,888
8 Courthouse	0	24,131	3,578	3,960	16,593
Subtotal - 101-265 Buildings & Grounds	0	24,131	3,578	3,960	16,593
9 Paper	0	759	113	124	522
9 Copier Service Leases & Maint	0	1,461	217	240	1,005
9 Audit	0	586	87	96	403
9 Cost Plan	0	1,029	153	169	707
9 Accounting	0	434	64	71	298
9 Human Resource Admin	0	303	45	50	208
Subtotal - 101-299 Miscellaneous	0	4,572	678	750	3,143
10 General Liability	0	700	104	115	481

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Payroll/Fringe Allocations

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.00	0.84%	\$504	\$0	\$504	\$0	\$504
5 101-215 Clerk	7.00	2.93%	1,765	0	1,765	0	1,765
6 101-243 Land Information Services	3.00	1.26%	757	0	757	124	880
7 101-253 Treasurer	3.00	1.26%	757	0	757	124	880
8 101-265 Buildings & Grounds	5.00	2.09%	1,261	0	1,261	206	1,467
13 101-101 Bd of Commissioners	8.00	3.35%	2,018	0	2,018	330	2,348
15 101-140 Trial Court Criminal & Civil	14.45	6.05%	3,644	0	3,644	596	4,241
17 101-148 Family Division	6.45	2.70%	1,627	0	1,627	266	1,893
20 101-225 Equalization	1.00	0.42%	252	0	252	41	293
21 101-229/CRV Prosecutor/Crime Victim	9.00	3.77%	2,270	0	2,270	372	2,641
24 101-236 Register of Deeds	4.50	1.88%	1,135	0	1,135	186	1,321
28 101-275 Drain Commissioner	2.00	0.84%	504	0	504	83	587
30 101-301 Sheriff's Dept	41.71	17.46%	10,519	0	10,519	1,722	12,241
35 101-351 Jail	24.49	10.25%	6,176	0	6,176	1,011	7,187
37 101-400 Planning	3.30	1.38%	832	0	832	136	968
38 101-426 Emergency Management	1.00	0.42%	252	0	252	41	293
39 101-430 Animal Control	2.50	1.05%	630	0	630	103	734
50 205 Central Dispatch	18.36	7.68%	4,630	0	4,630	758	5,388
51 208 Charlton Park Fund	7.12	2.98%	1,796	0	1,796	294	2,090
52 215 Friend of the Court	13.80	5.78%	3,480	0	3,480	570	4,050
61 236 Remonumentation Fund	0.40	0.17%	101	0	101	17	117
79 275 Comm on Aging	29.50	12.35%	7,440	0	7,440	1,218	8,657
87 285 Adult Drug Court	5.07	2.12%	1,279	0	1,279	209	1,488
88 286 Juvenile Drug Court	1.25	0.52%	315	0	315	52	367
94 292 Child Care Fund	4.35	1.82%	1,097	0	1,097	180	1,277
126 588 Transit Fund	20.66	8.65%	5,210	0	5,210	853	6,063
Subtotal	238.91	100.00%	60,251	0	60,251	9,491	69,742
Direct Bills				0		0	
Total					\$60,251	\$69,742	

Basis Units: Dollar Value of Wages
Source:

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Accounting Allocations

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 232 Animal Shelter Donations	178	0.61%	\$405	\$0	\$405	\$66	\$471
58 233 Barry Comm Resource Net	55	0.19%	125	0	125	20	146
59 234 Bldg Strong Families UW	37	0.13%	84	0	84	14	98
61 236 Remonumentation Fund	310	1.06%	706	0	706	115	820
65 248 Building Rehab Fund	106	0.36%	241	0	241	39	281
66 250 Park & Rec Fund	52	0.18%	118	0	118	19	138
69 255 EDC	7	0.02%	16	0	16	3	19
70 256 ROD Automation	55	0.19%	125	0	125	20	146
72 259 Local Corr Officer	45	0.15%	102	0	102	17	119
73 260 Victims Services	57	0.19%	130	0	130	21	151
74 263 School Liason	6	0.02%	14	0	14	2	16
77 267 Crime Victim Rights	472	1.61%	1,075	0	1,075	175	1,249
78 269 Law Library	50	0.17%	114	0	114	18	132
79 275 Comm on Aging	2,155	7.36%	4,907	0	4,907	797	5,704
80 276 CDBG	100	0.34%	228	0	228	37	265
81 277 Middleville Police Serv	574	1.96%	1,307	0	1,307	212	1,519
82 279 MSHDA Home Program	21	0.07%	48	0	48	8	56
83 281 Swift & Sure Sanctions	672	2.30%	1,530	0	1,530	249	1,779
84 282 Job Skills Training	182	0.62%	414	0	414	67	482
85 283 Comm Corrections	587	2.00%	1,337	0	1,337	217	1,554
86 284 Rev Sharing	3	0.01%	7	0	7	1	8
87 285 Adult Drug Court	655	2.24%	1,491	0	1,491	242	1,734
88 286 Juvenile Drug Court	696	2.38%	1,585	0	1,585	257	1,842
89 287 Mich Justice Training	26	0.09%	59	0	59	10	69
91 290 Social Welfare	27	0.09%	61	0	61	10	71
94 292 Child Care Fund	1,582	5.40%	3,602	0	3,602	585	4,187
96 295 Airport Fund	442	1.51%	1,006	0	1,006	163	1,170
97 297 Diverted Felons	49	0.17%	112	0	112	18	130
98 352 FOC Ren Debt Relocations	13	0.04%	30	0	30	5	34
99 354 Yankee Springs Water	6	0.02%	14	0	14	2	16
100 355 Middleville Water Debt	13	0.04%	30	0	30	5	34
101 356 Middleville Water Debt 206	13	0.04%	30	0	30	5	34
102 357 Fawn Lake Sewer	8	0.03%	18	0	18	3	21
103 358 Yankee Spring	6	0.02%	14	0	14	2	16
104 359 Finkbeiner/Crain Debt	19	0.06%	43	0	43	7	50
105 365 Southwest Barry Fair Lake	3	0.01%	7	0	7	1	8
107 368 Thornapple Manor	54	0.18%	123	0	123	20	143
110 374 1999 BPW Middleville	8	0.03%	18	0	18	3	21
111 376 2003 Refunding Sewer	11	0.04%	25	0	25	4	29
112 377 Leach & Middle Lake	6	0.02%	14	0	14	2	16
114 466 Thornapple Bldg Auth	33	0.11%	75	0	75	12	87
118 510 2010 Delinquent Tax	11	0.04%	25	0	25	4	29
119 511 2011 Delinquent Tax	22	0.08%	50	0	50	8	58

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Allocation Summary

Dept:5 101-215 Clerk

Department	Payroll/Fring e	Accounting	Gen. Govt	Total
3 101-175 Administration	\$504	\$795	\$0	\$1,299
4 101-211 Legal Counsel	0	66	0	66
5 101-215 Clerk	1,765	1,148	0	2,913
6 101-243 Land Information Services	880	873	0	1,754
7 101-253 Treasurer	880	818	0	1,698
8 101-265 Buildings & Grounds	1,467	2,861	0	4,328
9 101-299 Miscellaneous	0	564	0	564
12 637 Data Processing	0	648	0	648
13 101-101 Bd of Commissioners	2,348	545	0	2,893
15 101-140 Trial Court Criminal & Civil	4,241	2,395	0	6,636
16 101-147 Jury Board	0	101	0	101
17 101-148 Family Division	1,893	2,168	0	4,061
18 101-151 Adult Probation	0	95	0	95
19 101-191 Elections	0	146	0	146
20 101-225 Equalization	293	963	0	1,257
21 101-229/CRV Prosecutor/Crime Victim	2,641	1,480	0	4,121
24 101-236 Register of Deeds	1,321	985	0	2,305
25 101-254 Tax Tribunal	0	45	0	45
26 101-257 Co-Op Extension	0	45	0	45
28 101-275 Drain Commissioner	587	932	0	1,519
29 101-280 Soil Conservation	0	3	0	3
30 101-301 Sheriff's Dept	12,241	2,366	0	14,607
32 101-317 Snowmobile Enforcement	0	74	0	74
33 101-331 Marine Law	0	596	0	596
34 101-333 Road Patrol	0	847	0	847
35 101-351 Jail	7,187	3,348	0	10,535
36 101-355 Sheriff-Animal Control	0	852	0	852
37 101-400 Planning	968	1,165	0	2,133
38 101-426 Emergency Management	293	1,172	0	1,466
39 101-430 Animal Control	734	2,022	0	2,756
41 101-601 Health	0	11	0	11
42 101-602 Health & Safety Fund	0	5	0	5
43 101-648 Medical Examiners	0	85	0	85
44 101-681 Veterans Burial	0	177	0	177
45 101-682 Veterans Counselor	0	196	0	196
46 101-689 Soldiers & Sailors	0	48	0	48
48 101-999 Appropriations	0	69	0	69
49 201 Road Commission	0	275	0	275
50 205 Central Dispatch	5,388	3,496	0	8,884
51 208 Charlton Park Fund	2,090	4,290	0	6,380
52 215 Friend of the Court	4,050	1,945	0	5,995

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Allocation Summary

Dept:5 101-215 Clerk

Department	Payroll/Fring e	Accounting	Gen. Govt	Total
112 377 Leach & Middle Lake	\$0	\$16	\$0	\$16
114 466 Thornapple Bldg Auth	0	87	0	87
118 510 2010 Delinquent Tax	0	29	0	29
119 511 2011 Delinquent Tax	0	58	0	58
120 512 Thornapple Manor Fund	0	429	0	429
121 516 100% Tax Payment	0	26	0	26
122 517 Foreclosure Fund	0	42	0	42
125 529 2009 Del Tax Fund	0	19	0	19
126 588 Transit Fund	6,063	3,171	0	9,234
127 595 Commissary	0	688	0	688
128 660 Telephone	0	249	0	249
129 661 Vehicle Fund	0	148	0	148
130 676 Worker's Comp Fund	0	347	0	347
131 677 Health Ins. Fund	0	495	0	495
132 678 Disability Fund	0	934	0	934
133 680 Fringe Benefit Fund	0	32	0	32
134 681 Life Ins. Fund	0	66	0	66
135 682 Retirement Fund	0	183	0	183
136 683 Dental/Optical	0	712	0	712
137 684 Unemployment	0	19	0	19
139 716 Co-Op Ext Grant	0	71	0	71
141 801 Drain Fund	0	1,231	0	1,231
142 804 Drain Maint	0	69	0	69
144 843 Gun Lake Weed Assess	0	180	0	180
145 851 Drain Debt	0	85	0	85
147 Other	0	1,972	0	1,972
Total	\$69,742	\$77,172	\$0	\$146,914

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101-253 County Treasurer
Nature and Extent of Service
(Continued)

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

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

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Allocation Summary

Dept:7 101-253 Treasurer

Department	General Fund Revenues	Non-General Fund Revenues	Gen. Govt	Total
3 101-175 Administration	\$1,901	\$0	\$0	\$1,901
4 101-211 Legal Counsel	158	0	0	158
5 101-215 Clerk	2,745	0	0	2,745
6 101-243 Land Information Services	1,797	0	0	1,797
7 101-253 Treasurer	1,683	0	0	1,683
8 101-265 Buildings & Grounds	7,135	0	0	7,135
9 101-299 Miscellaneous	1,406	0	0	1,406
12 637 Data Processing	0	2,010	0	2,010
13 101-101 Bd of Commissioners	1,360	0	0	1,360
15 101-140 Trial Court Criminal & Civil	5,973	0	0	5,973
16 101-147 Jury Board	251	0	0	251
17 101-148 Family Division	5,405	0	0	5,405
18 101-151 Adult Probation	238	0	0	238
19 101-191 Elections	363	0	0	363
20 101-225 Equalization	2,402	0	0	2,402
21 101-229/CRV Prosecutor/Crime Victim	3,689	0	0	3,689
24 101-236 Register of Deeds	2,455	0	0	2,455
25 101-254 Tax Tribunal	112	0	0	112
26 101-257 Co-Op Extension	112	0	0	112
28 101-275 Drain Commissioner	2,323	0	0	2,323
29 101-280 Soil Conservation	7	0	0	7
30 101-301 Sheriff's Dept	5,900	0	0	5,900
32 101-317 Snowmobile Enforcement	185	0	0	185
33 101-331 Marine Law	1,485	0	0	1,485
34 101-333 Road Patrol	2,112	0	0	2,112
35 101-351 Jail	8,349	0	0	8,349
36 101-355 Sheriff-Animal Control	2,125	0	0	2,125
37 101-400 Planning	2,904	0	0	2,904
38 101-426 Emergency Management	2,924	0	0	2,924
39 101-430 Animal Control	5,042	0	0	5,042
41 101-601 Health	26	0	0	26
42 101-602 Health & Safety Fund	13	0	0	13
43 101-648 Medical Examiners	211	0	0	211
44 101-681 Veterans Burial	442	0	0	442
45 101-682 Veterans Counselor	488	0	0	488
46 101-689 Soldiers & Sailors	119	0	0	119
48 101-999 Appropriations	172	0	0	172
49 201 Road Commission	0	27	0	27
50 205 Central Dispatch	0	7,289	0	7,289
51 208 Charlton Park Fund	0	8,669	0	8,669
52 215 Friend of the Court	0	3,511	0	3,511

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A. Department Costs

Dept:8 101-265 Buildings & Grounds

Description		Amount	Jail	Mental Health
Personnel Costs				
Salaries	S1	165,755	0	0
Salary % Split			.00%	.00%
Benefits	S	105,374	0	0
Subtotal - Personnel Costs		271,129	0	0
Services & Supplies Cost				
Office Supplies	S	246	0	0
Postage	S	0	0	0
Gas & Oil	S	1,230	0	0
Janitorial Supplies	S	8,331	0	0
Plowing	S	19,982	0	0
Contractual Services	S	63,890	0	0
Telephone & Fax	S	1,509	0	0
Utilities	P	160,564	0	337
Trash Pick-up	S	3,519	0	0
Water/Sewer	S	14,137	0	0
Building Repairs & Maint	S	29,435	0	0
Equipment Maint	S	3,682	0	0
Employee Training	S	100	0	0
Lighting	S	2,622	0	0
Landscape	S	2,629	0	0
Non-Capitalized expenses Fund 248	P	51,097	222	0
Subtotal - Services & Supplies		362,973	222	337
Department Cost Total		634,102	222	337
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		634,102	222	337
General Admin Distribution			0	0
Grand Total		\$634,102	\$222	\$337

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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	Health Dept. Building	Former Library	Animal Shelter	Jail
9 Copier Service Leases & Maint	\$0	\$1,044	\$301	\$0	\$445	\$113	\$158	\$27	\$0	\$0
9 Audit	0	857	247	0	365	93	130	22	0	0
9 Cost Plan	0	1,029	297	0	438	111	156	27	0	0
9 Accounting	0	930	269	0	396	101	141	24	0	0
9 Human Resource Admin	0	216	62	0	92	23	33	6	0	0
Subtotal - 101-299 Miscellaneous	0	4,619	1,333	0	1,968	500	699	119	0	0
10 General Liability	0	758	219	0	323	82	115	20	0	0
10 Public Officials	0	867	250	0	369	94	131	22	0	0
10 Vehicle	0	1,350	390	0	575	146	204	35	0	0
10 Employee Benefits	0	1,097	317	0	467	119	166	28	0	0
Subtotal - 101-865 Insurance	0	4,072	1,175	0	1,735	441	616	105	0	0
11 Courthouse	0	89	26	0	38	10	13	2	0	0
11 Annex	0	52	15	0	22	6	8	1	0	0
11 Courts & Law	0	416	120	0	177	45	63	11	0	0
11 Old Library	0	263	76	0	112	28	40	7	0	0
11 Other Buildings	0	157	45	0	67	17	24	4	0	0
Subtotal - 101-865-1 Property Insurance	0	977	282	0	416	106	148	25	0	0
12 Computer Services	0	1,279	369	0	545	138	194	33	0	0
12 Financial Software	0	3,171	915	0	1,351	343	480	82	0	0
Subtotal - 637 Data Processing	0	4,450	1,284	0	1,896	482	673	115	0	0
Total Incoming	27,049	44,483	20,647	0	30,474	7,743	10,819	1,850	0	0
			29.33%	0.14%	39.69%	10.33%	15.85%	4.07%	0.50%	0.03%
C. Total Allocated		\$705,634	\$206,986	\$962	\$280,079	\$72,917	\$111,872	\$28,743	\$3,516	\$222

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FOC Building Allocations

Dept:8 101-265 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 215 Friend of the Court	100	100.00%	\$68,103	\$0	\$68,103	\$4,815	\$72,917
Subtotal	100	100.00%	68,103	0	68,103	4,815	72,917
Direct Bills				0			0
Total					\$68,103		\$72,917

Basis Units: Direct to FOC
Source:

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Former Library Allocations

Dept:8 101-265 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	4,408.40	50.97%	\$14,064	\$0	\$14,064	\$0	\$14,064
12 637 Data Processing	4,240.40	49.03%	13,528	0	13,528	1,150	14,679
Subtotal	8,648.80	100.00%	27,593	0	27,593	1,150	28,743
Direct Bills				0			0
Total					\$27,593		\$28,743

Basis Units: Assigned Square Footage

Source:

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A. Department Costs

Dept:8 101-265 Buildings & Grounds

Description		Amount	Jail	Mental Health
Personnel Costs				
Salaries	S1	165,755	0	0
Salary % Split			.00%	.00%
Benefits	S	105,374	0	0
Subtotal - Personnel Costs		271,129	0	0
Services & Supplies Cost				
Office Supplies	S	246	0	0
Postage	S	0	0	0
Gas & Oil	S	1,230	0	0
Janitorial Supplies	S	8,331	0	0
Plowing	S	19,982	0	0
Contractual Services	S	63,890	0	0
Telephone & Fax	S	1,509	0	0
Utilities	P	160,564	0	337
Trash Pick-up	S	3,519	0	0
Water/Sewer	S	14,137	0	0
Building Repairs & Maint	S	29,435	0	0
Equipment Maint	S	3,682	0	0
Employee Training	S	100	0	0
Lighting	S	2,622	0	0
Landscape	S	2,629	0	0
Non-Capitalized expenses Fund 248	P	51,097	222	0
Subtotal - Services & Supplies		362,973	222	337
Department Cost Total		634,102	222	337
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		634,102	222	337
General Admin Distribution			0	0
Grand Total		\$634,102	\$222	\$337

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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	Health Dept. Building	Former Library	Animal Shelter	Jail
1 Courthouse	\$331	\$1	\$96	\$0	\$142	\$36	\$50	\$9	\$0	\$0
1 Annex	113	1	33	0	49	12	17	3	0	0
1 Courts & Law	4,285	19	1,242	0	1,834	466	651	111	0	0
1 Old Library	3,706	17	1,074	0	1,586	403	563	96	0	0
Subtotal - Building Depreciation	8,435	38	2,446	0	3,610	917	1,282	219	0	0
2 Telephone	14	0	4	0	6	2	2	0	0	0
2 Courthouse Equipment	74	1	22	0	32	8	11	2	0	0
2 C & L Building Equipment	1,071	9	312	0	460	117	163	28	0	0
Subtotal - Equipment Depreciation	1,159	10	338	0	498	127	177	30	0	0
3 County Coordination	2,648	314	855	0	1,262	321	448	77	0	0
3 Accounting	3,029	360	978	0	1,444	367	513	88	0	0
3 Personnel Management	472	56	152	0	225	57	80	14	0	0
Subtotal - 101-175 Administration	6,149	730	1,986	0	2,931	745	1,040	178	0	0
4 Labor Relations	700	33	212	0	312	79	111	19	0	0
Subtotal - 101-211 Legal Counsel	700	33	212	0	312	79	111	19	0	0
5 Payroll/Fringe	1,261	206	424	0	625	159	222	38	0	0
5 Accounting	2,461	400	826	0	1,219	310	433	74	0	0
Subtotal - 101-215 Clerk	3,722	606	1,249	0	1,844	469	655	112	0	0
6 Land Info Services	995	141	328	0	484	123	172	29	0	0
Subtotal - 101-243 Land Information Se	995	141	328	0	484	123	172	29	0	0
7 General Fund Revenues	5,888	1,247	2,059	0	3,039	772	1,079	185	0	0
Subtotal - 101-253 Treasurer	5,888	1,247	2,059	0	3,039	772	1,079	185	0	0
8 Courthouse	0	3,281	947	0	1,398	355	496	85	0	0
8 Annex	0	45	13	0	19	5	7	1	0	0
8 Courts & Law	0	10,170	2,935	0	4,333	1,101	1,538	263	0	0
8 Former Library	0	14,064	4,059	0	5,992	1,522	2,127	364	0	0
Subtotal - 101-265 Buildings & Grounds	0	27,560	7,955	0	11,741	2,983	4,169	713	0	0
9 Paper	0	542	156	0	231	59	82	14	0	0

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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	Health Dept. Building	Former Library	Animal Shelter	Jail
9 Copier Service Leases & Maint	\$0	\$1,044	\$301	\$0	\$445	\$113	\$158	\$27	\$0	\$0
9 Audit	0	857	247	0	365	93	130	22	0	0
9 Cost Plan	0	1,029	297	0	438	111	156	27	0	0
9 Accounting	0	930	269	0	396	101	141	24	0	0
9 Human Resource Admin	0	216	62	0	92	23	33	6	0	0
Subtotal - 101-299 Miscellaneous	0	4,619	1,333	0	1,968	500	699	119	0	0
10 General Liability	0	758	219	0	323	82	115	20	0	0
10 Public Officials	0	867	250	0	369	94	131	22	0	0
10 Vehicle	0	1,350	390	0	575	146	204	35	0	0
10 Employee Benefits	0	1,097	317	0	467	119	166	28	0	0
Subtotal - 101-865 Insurance	0	4,072	1,175	0	1,735	441	616	105	0	0
11 Courthouse	0	89	26	0	38	10	13	2	0	0
11 Annex	0	52	15	0	22	6	8	1	0	0
11 Courts & Law	0	416	120	0	177	45	63	11	0	0
11 Old Library	0	263	76	0	112	28	40	7	0	0
11 Other Buildings	0	157	45	0	67	17	24	4	0	0
Subtotal - 101-865-1 Property Insurance	0	977	282	0	416	106	148	25	0	0
12 Computer Services	0	1,279	369	0	545	138	194	33	0	0
12 Financial Software	0	3,171	915	0	1,351	343	480	82	0	0
Subtotal - 637 Data Processing	0	4,450	1,284	0	1,896	482	673	115	0	0
Total Incoming	27,049	44,483	20,647	0	30,474	7,743	10,819	1,850	0	0
			29.33%	0.14%	39.69%	10.33%	15.85%	4.07%	0.50%	0.03%
C. Total Allocated		\$705,634	\$206,986	\$962	\$280,079	\$72,917	\$111,872	\$28,743	\$3,516	\$222

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B. Incoming Costs - (Default Spread Salary%)

Dept:8 101-265 Buildings & Grounds

Department	First Incoming	Second Incoming	Mental Health
1 Courthouse	\$331	\$1	\$0
1 Annex	113	1	0
1 Courts & Law	4,285	19	0
1 Old Library	3,706	17	0
Subtotal - Building Depreciation	8,435	38	0
2 Telephone	14	0	0
2 Courthouse Equipment	74	1	0
2 C & L Building Equipment	1,071	9	0
Subtotal - Equipment Depreciation	1,159	10	0
3 County Coordination	2,648	314	0
3 Accounting	3,029	360	0
3 Personnel Management	472	56	0
Subtotal - 101-175 Administration	6,149	730	0
4 Labor Relations	700	33	0
Subtotal - 101-211 Legal Counsel	700	33	0
5 Payroll/Fringe	1,261	206	0
5 Accounting	2,461	400	0
Subtotal - 101-215 Clerk	3,722	606	0
6 Land Info Services	995	141	0
Subtotal - 101-243 Land Information Se	995	141	0
7 General Fund Revenues	5,888	1,247	0
Subtotal - 101-253 Treasurer	5,888	1,247	0
8 Courthouse	0	3,281	0
8 Annex	0	45	0
8 Courts & Law	0	10,170	0
8 Former Library	0	14,064	0
Subtotal - 101-265 Buildings & Grounds	0	27,560	0
9 Paper	0	542	0

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B. Incoming Costs - (Default Spread Salary%)

Dept:8 101-265 Buildings & Grounds

Department	First Incoming	Second Incoming	Mental Health
9 Copier Service Leases & Maint	\$0	\$1,044	\$0
9 Audit	0	857	0
9 Cost Plan	0	1,029	0
9 Accounting	0	930	0
9 Human Resource Admin	0	216	0
Subtotal - 101-299 Miscellaneous	0	4,619	0
10 General Liability	0	758	0
10 Public Officials	0	867	0
10 Vehicle	0	1,350	0
10 Employee Benefits	0	1,097	0
Subtotal - 101-865 Insurance	0	4,072	0
11 Courthouse	0	89	0
11 Annex	0	52	0
11 Courts & Law	0	416	0
11 Old Library	0	263	0
11 Other Buildings	0	157	0
Subtotal - 101-865-1 Property Insurance	0	977	0
12 Computer Services	0	1,279	0
12 Financial Software	0	3,171	0
Subtotal - 637 Data Processing	0	4,450	0
Total Incoming	27,049	44,483	0
			0.05%
C. Total Allocated		\$705,634	\$337

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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%	\$11,549	\$0	\$11,549	\$0	\$11,549
5 101-215 Clerk	1,471	12.43%	24,131	0	24,131	0	24,131
6 101-243 Land Information Services	750	6.34%	12,303	0	12,303	0	12,303
7 101-253 Treasurer	744	6.29%	12,205	0	12,205	0	12,205
8 101-265 Buildings & Grounds	200	1.69%	3,281	0	3,281	0	3,281
13 101-101 Bd of Commissioners	810	6.84%	13,288	0	13,288	1,306	14,593
15 101-140 Trial Court Criminal & Civil	4,115	34.77%	67,504	0	67,504	6,632	74,137
20 101-225 Equalization	638	5.39%	10,466	0	10,466	1,028	11,494
24 101-236 Register of Deeds	760	6.42%	12,467	0	12,467	1,225	13,692
28 101-275 Drain Commissioner	546	4.61%	8,957	0	8,957	880	9,837
37 101-400 Planning	596	5.04%	9,777	0	9,777	961	10,738
38 101-426 Emergency Management	144	1.22%	2,362	0	2,362	232	2,594
78 269 Law Library	357	3.02%	5,856	0	5,856	575	6,432
Subtotal	11,835	100.00%	194,147	0	194,147	12,839	206,986
Direct Bills					0		0
Total					\$194,147		\$206,986

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%	\$35	\$0	\$35	\$0	\$35
8 101-265 Buildings & Grounds	133	4.67%	45	0	45	0	45
45 101-682 Veterans Counselor	187	6.57%	63	0	63	0	63
85 283 Comm Corrections	219	7.69%	74	0	74	0	74
87 285 Adult Drug Court	284	9.97%	96	0	96	0	96
147 Other	1,920	67.42%	649	0	649	0	649
Subtotal	2,848	100.00%	962	0	962	0	962
Direct Bills				0		0	
Total					\$962	\$962	

Basis Units: Assigned Square Footage
 Source:

Barry County, Michigan
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Courts & Law Allocations

Dept:8 101-265 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	864	3.89%	\$10,170	\$0	\$10,170	\$0	\$10,170
15 101-140 Trial Court Criminal & Civil	5,388	24.29%	63,422	0	63,422	4,789	68,211
17 101-148 Family Division	5,698	25.69%	67,071	0	67,071	5,065	72,136
18 101-151 Adult Probation	2,848	12.84%	33,524	0	33,524	2,531	36,055
21 101-229(CRV Prosecutor/Crime Victim	2,220	10.01%	26,132	0	26,132	1,973	28,105
26 101-257 Co-Op Extension	2,364	10.66%	27,827	0	27,827	2,101	29,928
45 101-682 Veterans Counselor	70	0.32%	824	0	824	62	886
78 269 Law Library	240	1.08%	2,825	0	2,825	213	3,038
85 283 Comm Corrections	230	1.04%	2,707	0	2,707	204	2,912
87 285 Adult Drug Court	298	1.34%	3,508	0	3,508	265	3,773
92 292 CC Wrap Around	120	0.54%	1,413	0	1,413	107	1,519
93 292 CC Juv Justice	336	1.51%	3,955	0	3,955	299	4,254
94 292 Child Care Fund	670	3.02%	7,887	0	7,887	596	8,482
147 Other	838	3.78%	9,864	0	9,864	745	10,609
Subtotal	22,184	100.00%	261,128	0	261,128	18,951	280,079
Direct Bills				0		0	
Total					\$261,128		\$280,079

Basis Units: Assigned Square Footage

Source:

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FOC Building Allocations

Dept:8 101-265 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 215 Friend of the Court	100	100.00%	\$68,103	\$0	\$68,103	\$4,815	\$72,917
Subtotal	100	100.00%	68,103	0	68,103	4,815	72,917
Direct Bills				0			0
Total					\$68,103		\$72,917

Basis Units: Direct to FOC
Source:

Barry County, Michigan
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Health Dept. Building Allocations

Dept:8 101-265 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
27 101-266 Health Dept Building	100	100.00%	\$105,144	\$0	\$105,144	\$6,728	\$111,872
Subtotal	100	100.00%	105,144	0	105,144	6,728	111,872
Direct Bills					0		0
Total			\$105,144			\$111,872	

Basis Units: Direct to Health Dept.

Source:

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Former Library Allocations

Dept:8 101-265 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	4,408.40	50.97%	\$14,064	\$0	\$14,064	\$0	\$14,064
12 637 Data Processing	4,240.40	49.03%	13,528	0	13,528	1,150	14,679
Subtotal	8,648.80	100.00%	27,593	0	27,593	1,150	28,743
Direct Bills				0			0
Total					\$27,593		\$28,743

Basis Units: Assigned Square Footage

Source:

Barry County, Michigan
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Animal Shelter Allocations

Dept:8 101-265 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 232 Animal Shelter Donations	100	100.00%	\$3,516	\$0	\$3,516	\$0	\$3,516
Subtotal	100	100.00%	3,516	0	3,516	0	3,516
Direct Bills					0		0
Total					\$3,516		\$3,516

Basis Units: Direct Assignment
Source:

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Jail Allocations

Dept:8 101-265 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35 101-351 Jail	100	100.00%	\$222	\$0	\$222	\$0	\$222
Subtotal	100	100.00%	222	0	222	0	222
Direct Bills					0		0
Total					\$222		\$222

Basis Units: Direct to Jail

Source:

Barry County, Michigan
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Mental Health Allocations

Dept:8 101-265 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
146 Mental Health	100	100.00%	\$337	\$0	\$337	\$0	\$337
Subtotal	100	100.00%	337	0	337	0	337
Direct Bills					0		0
Total					\$337		\$337

Basis Units: Direct to Mental Health
 Source:

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Allocation Summary

Dept:8 101-265 Buildings & Grounds

Department	Courthouse	Annex	Courts & Law	FOC Building	Health Dept. Building	Former Library	Animal Shelter	Jail	Mental Health	Total
3 101-175 Administration	\$11,549	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,549
5 101-215 Clerk	24,131	0	0	0	0	0	0	0	0	24,131
6 101-243 Land Information Services	12,303	0	0	0	0	0	0	0	0	12,303
7 101-253 Treasurer	12,205	35	0	0	0	0	0	0	0	12,240
8 101-265 Buildings & Grounds	3,281	45	10,170	0	0	14,064	0	0	0	27,560
12 637 Data Processing	0	0	0	0	0	14,679	0	0	0	14,679
13 101-101 Bd of Commissioners	14,593	0	0	0	0	0	0	0	0	14,593
15 101-140 Trial Court Criminal & Civil	74,137	0	68,211	0	0	0	0	0	0	142,348
17 101-148 Family Division	0	0	72,136	0	0	0	0	0	0	72,136
18 101-151 Adult Probation	0	0	36,055	0	0	0	0	0	0	36,055
20 101-225 Equalization	11,494	0	0	0	0	0	0	0	0	11,494
21 101-229/CRV Prosecutor/Crime Victim	0	0	28,105	0	0	0	0	0	0	28,105
24 101-236 Register of Deeds	13,692	0	0	0	0	0	0	0	0	13,692
26 101-257 Co-Op Extension	0	0	29,928	0	0	0	0	0	0	29,928
27 101-266 Health Dept Building	0	0	0	0	111,872	0	0	0	0	111,872
28 101-275 Drain Commissioner	9,837	0	0	0	0	0	0	0	0	9,837
35 101-351 Jail	0	0	0	0	0	0	0	222	0	222
37 101-400 Planning	10,738	0	0	0	0	0	0	0	0	10,738
38 101-426 Emergency Management	2,594	0	0	0	0	0	0	0	0	2,594
45 101-682 Veterans Counselor	0	63	886	0	0	0	0	0	0	949
52 215 Friend of the Court	0	0	0	72,917	0	0	0	0	0	72,917
57 232 Animal Shelter Donations	0	0	0	0	0	0	3,516	0	0	3,516
78 269 Law Library	6,432	0	3,038	0	0	0	0	0	0	9,470
85 283 Comm Corrections	0	74	2,912	0	0	0	0	0	0	2,986
87 285 Adult Drug Court	0	96	3,773	0	0	0	0	0	0	3,869
92 292 CC Wrap Around	0	0	1,519	0	0	0	0	0	0	1,519
93 292 CC Juv Justice	0	0	4,254	0	0	0	0	0	0	4,254
94 292 Child Care Fund	0	0	8,482	0	0	0	0	0	0	8,482
146 Mental Health	0	0	0	0	0	0	0	0	337	337
147 Other	0	649	10,609	0	0	0	0	0	0	11,258
Total	\$206,986	\$962	\$280,079	\$72,917	\$111,872	\$28,743	\$3,516	\$222	\$337	\$705,634

101-299 MISCELLANEOUS
Nature and Extent of Services

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

- **Paper** - The County purchases paper in large volume to secure the most economical cost. Paper is used by various departments in copiers and printers. Cost of the bulk paper purchases has been allocated to each department in the Courthouse, Courts & Law Building, and FOC Building based on the number of employees by department.
- **Copier Service Leases** - The various copiers located in the Courthouse Complex are maintained under various agreements. Operating supplies, excluding paper, are identified and allocated to the various departments located in the Complex based on the number of employees by department.
- **Annual County Audit** - The County is required to secure an annual audit of the County's financial statements. The Audit provides assurance to the citizens, the State, and investors as to the accuracy of the status of the County's financial status. The cost for the Audit is allocated to all departments based on the dollar value of the expenditures identified in the Audit.
- **Cost Allocation Plan** - The County contracts with a vendor to prepare a Cost Allocation Plan to provide documentation on the distribution of the shared costs paid for by the County which benefit multiple departments or programs. The plan is prepared based on the OMB Circular A-87 guidelines. The cost of the preparation is distributed to each of the central service departments in an equal share.

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101-299 MISCELLANEOUS
Nature and Extent of Service
Continued

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

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

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

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A. Department Costs

Dept:9 101-299 Miscellaneous

Description	Amount	General Admin	Paper	Copier Service Leases &	Audit	Cost Plan	Accounting	Human Resource Admin	General Government
Personnel Costs									
Salaries	S1	1,000	0	0	0	0	0	0	1,000
Salary % Split		.00%	.00%	.00%	.00%	.00%	.00%	.00%	100.00%
Benefits	S	94	0	0	0	0	0	0	94
Subtotal - Personnel Costs		1,094	0	0	0	0	0	0	1,094
Services & Supplies Cost									
Xerox Supplies & Maint	P	22,352	0	9,920	8,075	0	0	0	4,357
816-020 Cost Plan	P	12,000	0	0	0	12,000	0	0	0
816-100 Accounting Services	P	24,495	0	0	0	0	24,495	0	0
816-110 Audit	P	37,370	0	0	37,370	0	0	0	0
816-130 Flex Spending	P	5,291	0	0	0	0	0	5,291	0
816-140 Pre-Employment Physical	P	4,756	0	0	0	0	0	4,756	0
960-000 Miscellaneous Expenses	D	28,033	0	0	0	0	0	0	0
974-010 County Drain Expense	D	50,547	0	0	0	0	0	0	0
Subtotal - Services & Supplies		184,844	0	9,920	8,075	37,370	12,000	24,495	10,047
Department Cost Total		185,938	0	9,920	8,075	37,370	12,000	24,495	10,047
Adjustments to Cost									
960-000 Miscellaneous Expenses	D	(28,033)	0	0	0	0	0	0	0
974-010 County Drain Expense	D	(50,547)	0	0	0	0	0	0	0
Subtotal - Adjustments		(78,580)	0	0	0	0	0	0	0
Total Costs After Adjustments		107,358	0	9,920	8,075	37,370	12,000	24,495	10,047
General Admin Distribution			0	0	0	0	0	0	0
Grand Total		\$107,358		\$9,920	\$8,075	\$37,370	\$12,000	\$24,495	\$10,047
									not allocated

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B. Incoming Costs - (Default Spread Expense%)

Dept:9 101-299 Miscellaneous

Department	First Incoming	Second Incoming	Paper	Copier Service Leases &	Audit	Cost Plan	Accounting	Human Resource Admin	General Government
3 County Coordination	\$858	\$102	\$89	\$72	\$334	\$107	\$219	\$90	\$49
3 Accounting	597	71	62	50	232	75	152	62	34
Subtotal - 101-175 Administration	1,455	173	150	122	567	182	371	152	83
5 Accounting	485	79	52	42	196	63	129	53	29
Subtotal - 101-215 Clerk	485	79	52	42	196	63	129	53	29
7 General Fund Revenues	1,160	246	130	106	489	157	321	132	71
Subtotal - 101-253 Treasurer	1,160	246	130	106	489	157	321	132	71
9 Audit	0	278	26	21	97	31	63	26	14
9 Cost Plan	0	1,029	95	77	358	115	235	96	52
9 Accounting	0	183	17	14	64	20	42	17	9
Subtotal - 101-299 Miscellaneous	0	1,490	138	112	519	167	340	139	76
10 General Liability	0	393	36	30	137	44	90	37	20
Subtotal - 101-865 Insurance	0	393	36	30	137	44	90	37	20
Total Incoming	3,100	2,380	506	412	1,908	613	1,250	513	278
			9.24%	7.52%	34.81%	11.18%	22.82%	9.36%	5.08%
C. Total Allocated	\$112,838	\$10,426	\$8,487	\$39,278	\$12,613	\$25,745	\$10,560	\$5,729	

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Paper Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.00	2.12%	\$217	\$0	\$217	\$0	\$217
5 101-215 Clerk	7.00	7.43%	759	0	759	0	759
6 101-243 Land Information Services	3.00	3.19%	325	0	325	0	325
7 101-253 Treasurer	3.00	3.19%	325	0	325	0	325
8 101-265 Buildings & Grounds	5.00	5.31%	542	0	542	0	542
13 101-101 Bd of Commissioners	8.00	8.50%	867	0	867	24	891
15 101-140 Trial Court Criminal & Civil	14.45	15.34%	1,566	0	1,566	43	1,609
17 101-148 Family Division	6.45	6.85%	699	0	699	19	718
20 101-225 Equalization	1.00	1.06%	108	0	108	3	111
21 101-229/CRV Prosecutor/Crime Victim	9.00	9.56%	975	0	975	27	1,002
24 101-236 Register of Deeds	4.50	4.78%	488	0	488	13	501
28 101-275 Drain Commissioner	2.00	2.12%	217	0	217	6	223
37 101-400 Planning	3.30	3.50%	358	0	358	10	367
38 101-426 Emergency Management	1.00	1.06%	108	0	108	3	111
52 215 Friend of the Court	13.80	14.65%	1,496	0	1,496	41	1,537
87 285 Adult Drug Court	5.07	5.38%	550	0	550	15	565
88 286 Juvenile Drug Court	1.25	1.33%	135	0	135	4	139
94 292 Child Care Fund	4.35	4.62%	471	0	471	13	484
Subtotal	94.17	100.00%	10,207	0	10,207	220	10,426
Direct Bills					0		0
Total					\$10,207		\$10,426

Basis Units: Dollar Value of Wages

Source:

Barry County, Michigan
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Copier Service Leases & Maint Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.00	5.03%	\$417	\$0	\$417	\$0	\$417
5 101-215 Clerk	7.00	17.59%	1,461	0	1,461	0	1,461
6 101-243 Land Information Services	3.00	7.54%	626	0	626	0	626
7 101-253 Treasurer	3.00	7.54%	626	0	626	0	626
8 101-265 Buildings & Grounds	5.00	12.56%	1,044	0	1,044	0	1,044
13 101-101 Bd of Commissioners	8.00	20.10%	1,670	0	1,670	72	1,742
20 101-225 Equalization	1.00	2.51%	209	0	209	9	218
24 101-236 Register of Deeds	4.50	11.31%	939	0	939	41	980
28 101-275 Drain Commissioner	2.00	5.03%	417	0	417	18	436
37 101-400 Planning	3.30	8.29%	689	0	689	30	719
38 101-426 Emergency Management	1.00	2.51%	209	0	209	9	218
Subtotal	39.80	100.00%	8,308	0	8,308	179	8,487
Direct Bills					0		0
Total					\$8,308		\$8,487

Basis Units: Dollar Value of Wages

Source:

Barry County, Michigan
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Audit Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	242,682	0.93%	\$357	\$0	\$357	\$0	\$357
4 101-211 Legal Counsel	29,713	0.11%	44	0	44	0	44
5 101-215 Clerk	398,564	1.52%	586	0	586	0	586
6 101-243 Land Information Services	218,704	0.84%	322	0	322	0	322
7 101-253 Treasurer	229,154	0.88%	337	0	337	0	337
8 101-265 Buildings & Grounds	583,006	2.23%	857	0	857	0	857
9 101-299 Miscellaneous	188,897	0.72%	278	0	278	0	278
10 101-865 Insurance	332,518	1.27%	489	0	489	11	500
12 637 Data Processing	178,850	0.68%	263	0	263	6	269
13 101-101 Bd of Commissioners	153,293	0.59%	225	0	225	5	231
15 101-140 Trial Court Criminal & Civil	1,428,798	5.47%	2,101	0	2,101	49	2,150
16 101-147 Jury Board	8,386	0.03%	12	0	12	0	13
17 101-148 Family Division	642,861	2.46%	945	0	945	22	967
18 101-151 Adult Probation	7,868	0.03%	12	0	12	0	12
19 101-191 Elections	11,947	0.05%	18	0	18	0	18
20 101-225 Equalization	168,337	0.64%	248	0	248	6	253
21 101-229/CRV Prosecutor/Crime Victim	669,823	2.56%	985	0	985	23	1,008
24 101-236 Register of Deeds	212,917	0.81%	313	0	313	7	320
26 101-257 Co-Op Extension	105,896	0.41%	156	0	156	4	159
28 101-275 Drain Commissioner	154,694	0.59%	228	0	228	5	233
30 101-301 Sheriff's Dept	2,669,713	10.21%	3,926	0	3,926	91	4,017
32 101-317 Snowmobile Enforcement	458	0.00%	1	0	1	0	1
33 101-331 Marine Law	120,713	0.46%	178	0	178	4	182
34 101-333 Road Patrol	102,149	0.39%	150	0	150	3	154
35 101-351 Jail	1,833,595	7.01%	2,697	0	2,697	63	2,759
37 101-400 Planning	191,796	0.73%	282	0	282	7	289
38 101-426 Emergency Management	359,832	1.38%	529	0	529	12	541
39 101-430 Animal Control	201,512	0.77%	296	0	296	7	303
41 101-601 Health	400,000	1.53%	588	0	588	14	602
43 101-648 Medical Examiners	104,821	0.40%	154	0	154	4	158
44 101-681 Veterans Burial	17,700	0.07%	26	0	26	1	27
45 101-682 Veterans Counselor	28,317	0.11%	42	0	42	1	43
46 101-689 Soldiers & Sailors	33,062	0.13%	49	0	49	1	50
50 205 Central Dispatch	1,522,940	5.83%	2,240	0	2,240	52	2,292
51 208 Charlton Park Fund	598,687	2.29%	880	0	880	20	901
52 215 Friend of the Court	910,419	3.48%	1,339	0	1,339	31	1,370
54 228 Solid Waste	43,715	0.17%	64	0	64	1	66
56 231 C Snip Donation	797	0.00%	1	0	1	0	1
57 232 Animal Shelter Donations	83,327	0.32%	123	0	123	3	125
58 233 Barry Comm Resource Net	10,205	0.04%	15	0	15	0	15
59 234 Bldg Strong Families UW	13,369	0.05%	20	0	20	0	20
61 236 Remonumentation Fund	66,748	0.26%	98	0	98	2	100
65 248 Building Rehab Fund	159,310	0.61%	234	0	234	5	240

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Audit Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66 250 Park & Rec Fund	4,451	0.02%	\$7	\$0	\$7	\$0	\$7
70 256 ROD Automation	31,532	0.12%	46	0	46	1	47
72 259 Local Corr Officer	14,123	0.05%	21	0	21	0	21
73 260 Victims Services	3,829	0.01%	6	0	6	0	6
77 267 Crime Victim Rights	50,636	0.19%	74	0	74	2	76
78 269 Law Library	19,091	0.07%	28	0	28	1	29
79 275 Comm on Aging	1,558,825	5.96%	2,293	0	2,293	53	2,346
80 276 CDBG	184,434	0.71%	271	0	271	6	278
81 277 Middleville Police Serv	272,541	1.04%	401	0	401	9	410
82 279 MSHDA Home Program	58,458	0.22%	86	0	86	2	88
83 281 Swift & Sure Sanctions	124,594	0.48%	183	0	183	4	187
85 283 Comm Corrections	77,975	0.30%	115	0	115	3	117
87 285 Adult Drug Court	126,528	0.48%	186	0	186	4	190
88 286 Juvenile Drug Court	97,756	0.37%	144	0	144	3	147
89 287 Mich Justice Training	5,574	0.02%	8	0	8	0	8
90 288 -56B Sobriety Court	57,905	0.22%	85	0	85	2	87
91 290 Social Welfare	97,005	0.37%	143	0	143	3	146
94 292 Child Care Fund	972,437	3.72%	1,430	0	1,430	33	1,463
97 297 Diverted Felons	203,274	0.78%	299	0	299	7	306
107 368 Thornapple Manor	843,776	3.23%	1,241	0	1,241	29	1,270
126 588 Transit Fund	1,271,128	4.86%	1,869	0	1,869	43	1,913
127 595 Commissary	86,960	0.33%	128	0	128	3	131
128 660 Telephone	30,969	0.12%	46	0	46	1	47
129 661 Vehicle Fund	159,078	0.61%	234	0	234	5	239
130 676 Worker's Comp Fund	299,196	1.14%	440	0	440	10	450
131 677 Health Ins. Fund	1,677,640	6.42%	2,467	0	2,467	57	2,525
132 678 Disability Fund	73,954	0.28%	109	0	109	3	111
133 680 Fringe Benefit Fund	49,134	0.19%	72	0	72	2	74
134 681 Life Ins. Fund	19,026	0.07%	28	0	28	1	29
135 682 Retirement Fund	2,013,954	7.70%	2,962	0	2,962	69	3,031
136 683 Dental/Optical	52,913	0.20%	78	0	78	2	80
137 684 Unemployment	10,740	0.04%	16	0	16	0	16
146 Mental Health	154,500	0.59%	227	0	227	5	232
Subtotal	26,144,029	100.00%	38,449	0	38,449	828	39,278
Direct Bills					0		0
Total					\$38,449		\$39,278

Basis Units: Dollar Value of Expenditures
 Source:

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Cost Plan Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Building Depreciation	1	8.33%	\$1,029	\$0	\$1,029	\$0	\$1,029
2 Equipment Depreciation	1	8.33%	1,029	0	1,029	0	1,029
3 101-175 Administration	1	8.33%	1,029	0	1,029	0	1,029
4 101-211 Legal Counsel	1	8.33%	1,029	0	1,029	0	1,029
5 101-215 Clerk	1	8.33%	1,029	0	1,029	0	1,029
6 101-243 Land Information Services	1	8.33%	1,029	0	1,029	0	1,029
7 101-253 Treasurer	1	8.33%	1,029	0	1,029	0	1,029
8 101-265 Buildings & Grounds	1	8.33%	1,029	0	1,029	0	1,029
9 101-299 Miscellaneous	1	8.33%	1,029	0	1,029	0	1,029
10 101-865 Insurance	1	8.33%	1,029	0	1,029	89	1,118
11 101-865-1 Property Insurance	1	8.33%	1,029	0	1,029	89	1,118
12 637 Data Processing	1	8.33%	1,029	0	1,029	89	1,118
Subtotal	12	100.00%	12,347	0	12,347	266	12,613
Direct Bills					0		0
Total					\$12,347		\$12,613

Basis Units: Each Central Service Dept
Source:

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
3 101-175 Administration	349	1.19%	\$300	\$0	\$300	\$0	\$300
4 101-211 Legal Counsel	29	0.10%	25	0	25	0	25
5 101-215 Clerk	504	1.72%	434	0	434	0	434
6 101-243 Land Information Services	330	1.13%	284	0	284	0	284
7 101-253 Treasurer	309	1.06%	266	0	266	0	266
8 101-265 Buildings & Grounds	1,081	3.69%	930	0	930	0	930
9 101-299 Miscellaneous	213	0.73%	183	0	183	0	183
12 637 Data Processing	245	0.84%	211	0	211	5	216
13 101-101 Bd of Commissioners	206	0.70%	177	0	177	4	182
15 101-140 Trial Court Criminal & Civil	905	3.09%	779	0	779	19	798
16 101-147 Jury Board	38	0.13%	33	0	33	1	33
17 101-148 Family Division	819	2.80%	705	0	705	17	722
18 101-151 Adult Probation	36	0.12%	31	0	31	1	32
19 101-191 Elections	55	0.19%	47	0	47	1	48
20 101-225 Equalization	364	1.24%	313	0	313	7	321
21 101-229/CRV Prosecutor/Crime Victim	559	1.91%	481	0	481	11	493
24 101-236 Register of Deeds	372	1.27%	320	0	320	8	328
25 101-254 Tax Tribunal	17	0.06%	15	0	15	0	15
26 101-257 Co-Op Extension	17	0.06%	15	0	15	0	15
28 101-275 Drain Commissioner	352	1.20%	303	0	303	7	310
29 101-280 Soil Conservation	1	0.00%	1	0	1	0	1
30 101-301 Sheriff's Dept	894	3.05%	769	0	769	18	788
32 101-317 Snowmobile Enforcement	28	0.10%	24	0	24	1	25
33 101-331 Marine Law	225	0.77%	194	0	194	5	198
34 101-333 Road Patrol	320	1.09%	275	0	275	7	282
35 101-351 Jail	1,265	4.32%	1,089	0	1,089	26	1,115
36 101-355 Sheriff-Animal Control	322	1.10%	277	0	277	7	284
37 101-400 Planning	440	1.50%	379	0	379	9	388
38 101-426 Emergency Management	443	1.51%	381	0	381	9	390
39 101-430 Animal Control	764	2.61%	658	0	658	16	673
41 101-601 Health	4	0.01%	3	0	3	0	4
42 101-602 Health & Safety Fund	2	0.01%	2	0	2	0	2
43 101-648 Medical Examiners	32	0.11%	28	0	28	1	28
44 101-681 Veterans Burial	67	0.23%	58	0	58	1	59
45 101-682 Veterans Counselor	74	0.25%	64	0	64	2	65
46 101-689 Soldiers & Sailors	18	0.06%	15	0	15	0	16
48 101-999 Appropriations	26	0.09%	22	0	22	1	23
49 201 Road Commission	104	0.36%	90	0	90	2	92
50 205 Central Dispatch	1,321	4.51%	1,137	0	1,137	27	1,164
51 208 Charlton Park Fund	1,621	5.54%	1,395	0	1,395	33	1,428
52 215 Friend of the Court	735	2.51%	633	0	633	15	648
54 228 Solid Waste	124	0.42%	107	0	107	3	109
56 231 C Snip Donation	5	0.02%	4	0	4	0	4

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Accounting Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 232 Animal Shelter Donations	178	0.61%	\$153	\$0	\$153	\$4	\$157
58 233 Barry Comm Resource Net	55	0.19%	47	0	47	1	48
59 234 Bldg Strong Families UW	37	0.13%	32	0	32	1	33
61 236 Remonumentation Fund	310	1.06%	267	0	267	6	273
65 248 Building Rehab Fund	106	0.36%	91	0	91	2	93
66 250 Park & Rec Fund	52	0.18%	45	0	45	1	46
69 255 EDC	7	0.02%	6	0	6	0	6
70 256 ROD Automation	55	0.19%	47	0	47	1	48
72 259 Local Corr Officer	45	0.15%	39	0	39	1	40
73 260 Victims Services	57	0.19%	49	0	49	1	50
74 263 School Liason	6	0.02%	5	0	5	0	5
77 267 Crime Victim Rights	472	1.61%	406	0	406	10	416
78 269 Law Library	50	0.17%	43	0	43	1	44
79 275 Comm on Aging	2,155	7.36%	1,855	0	1,855	44	1,899
80 276 CDBG	100	0.34%	86	0	86	2	88
81 277 Middleville Police Serv	574	1.96%	494	0	494	12	506
82 279 MSHDA Home Program	21	0.07%	18	0	18	0	19
83 281 Swift & Sure Sanctions	672	2.30%	578	0	578	14	592
84 282 Job Skills Training	182	0.62%	157	0	157	4	160
85 283 Comm Corrections	587	2.00%	505	0	505	12	517
86 284 Rev Sharing	3	0.01%	3	0	3	0	3
87 285 Adult Drug Court	655	2.24%	564	0	564	13	577
88 286 Juvenile Drug Court	696	2.38%	599	0	599	14	613
89 287 Mich Justice Training	26	0.09%	22	0	22	1	23
91 290 Social Welfare	27	0.09%	23	0	23	1	24
94 292 Child Care Fund	1,582	5.40%	1,362	0	1,362	32	1,394
96 295 Airport Fund	442	1.51%	380	0	380	9	390
97 297 Diverted Felons	49	0.17%	42	0	42	1	43
98 352 FOC Ren Debt Relocations	13	0.04%	11	0	11	0	11
99 354 Yankee Springs Water	6	0.02%	5	0	5	0	5
100 355 Middleville Water Debt	13	0.04%	11	0	11	0	11
101 356 Middleville Water Debt 206	13	0.04%	11	0	11	0	11
102 357 Fawn Lake Sewer	8	0.03%	7	0	7	0	7
103 358 Yankee Spring	6	0.02%	5	0	5	0	5
104 359 Finkbeiner/Crain Debt	19	0.06%	16	0	16	0	17
105 365 Southwest Barry Fair Lake	3	0.01%	3	0	3	0	3
107 368 Thornapple Manor	54	0.18%	46	0	46	1	48
110 374 1999 BPW Middleville	8	0.03%	7	0	7	0	7
111 376 2003 Refunding Sewer	11	0.04%	9	0	9	0	10
112 377 Leach & Middle Lake	6	0.02%	5	0	5	0	5
114 466 Thornapple Bldg Auth	33	0.11%	28	0	28	1	29
118 510 2010 Delinquent Tax	11	0.04%	9	0	9	0	10
119 511 2011 Delinquent Tax	22	0.08%	19	0	19	0	19



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Accounting Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
120 512 Thornapple Manor Fund	162	0.55%	\$139	\$0	\$139	\$3	\$143
121 516 100% Tax Payment	10	0.03%	9	0	9	0	9
122 517 Foreclosure Fund	16	0.05%	14	0	14	0	14
125 529 2009 Del Tax Fund	7	0.02%	6	0	6	0	6
126 588 Transit Fund	1,198	4.09%	1,031	0	1,031	25	1,056
127 595 Commissary	260	0.89%	224	0	224	5	229
128 660 Telephone	94	0.32%	81	0	81	2	83
129 661 Vehicle Fund	56	0.19%	48	0	48	1	49
130 676 Worker's Comp Fund	131	0.45%	113	0	113	3	115
131 677 Health Ins. Fund	187	0.64%	161	0	161	4	165
132 678 Disability Fund	353	1.21%	304	0	304	7	311
133 680 Fringe Benefit Fund	12	0.04%	10	0	10	0	11
134 681 Life Ins. Fund	25	0.09%	22	0	22	1	22
135 682 Retirement Fund	69	0.24%	59	0	59	1	61
136 683 Dental/Optical	269	0.92%	232	0	232	6	237
137 684 Unemployment	7	0.02%	6	0	6	0	6
139 716 Co-Op Ext Grant	27	0.09%	23	0	23	1	24
141 801 Drain Fund	465	1.59%	400	0	400	10	410
142 804 Drain Maint	26	0.09%	22	0	22	1	23
144 843 Gun Lake Weed Assess	68	0.23%	59	0	59	1	60
145 851 Drain Debt	32	0.11%	28	0	28	1	28
147 Other	745	2.54%	641	0	641	15	657
Subtotal	29,281	100.00%	25,202	0	25,202	543	25,745
Direct Bills					0		0
Total					\$25,202		\$25,745

Basis Units: Expenditure Transactions
 Source:

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Human Resource Admin Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.00	0.84%	\$87	\$0	\$87	\$0	\$87
5 101-215 Clerk	7.00	2.93%	303	0	303	0	303
6 101-243 Land Information Services	3.00	1.26%	130	0	130	0	130
7 101-253 Treasurer	3.00	1.26%	130	0	130	0	130
8 101-265 Buildings & Grounds	5.00	2.09%	216	0	216	0	216
13 101-101 Bd of Commissioners	8.00	3.35%	346	0	346	8	354
15 101-140 Trial Court Criminal & Civil	14.45	6.05%	625	0	625	15	640
17 101-148 Family Division	6.45	2.70%	279	0	279	7	286
20 101-225 Equalization	1.00	0.42%	43	0	43	1	44
21 101-229/CRV Prosecutor/Crime Victim	9.00	3.77%	389	0	389	9	399
24 101-236 Register of Deeds	4.50	1.88%	195	0	195	5	199
28 101-275 Drain Commissioner	2.00	0.84%	87	0	87	2	89
30 101-301 Sheriff's Dept	41.71	17.46%	1,805	0	1,805	42	1,847
35 101-351 Jail	24.49	10.25%	1,060	0	1,060	25	1,085
37 101-400 Planning	3.30	1.38%	143	0	143	3	146
38 101-426 Emergency Management	1.00	0.42%	43	0	43	1	44
39 101-430 Animal Control	2.50	1.05%	108	0	108	3	111
50 205 Central Dispatch	18.36	7.68%	794	0	794	19	813
51 208 Charlton Park Fund	7.12	2.98%	308	0	308	7	315
52 215 Friend of the Court	13.80	5.78%	597	0	597	14	611
61 236 Remonumentation Fund	0.40	0.17%	17	0	17	0	18
79 275 Comm on Aging	29.50	12.35%	1,276	0	1,276	30	1,306
87 285 Adult Drug Court	5.07	2.12%	219	0	219	5	225
88 286 Juvenile Drug Court	1.25	0.52%	54	0	54	1	55
94 292 Child Care Fund	4.35	1.82%	188	0	188	4	193
126 588 Transit Fund	20.66	8.65%	894	0	894	21	915
Subtotal	238.91	100.00%	10,337	0	10,337	223	10,560
Direct Bills					0		0
Total					\$10,337		\$10,560

Basis Units: Dollar Value of Wages
 Source:

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Allocation Summary

Dept:9 101-299 Miscellaneous

Department	Paper	Copier Service Leases &	Audit	Cost Plan	Accounting	Human Resource Admin	General Government	Total
1 Building Depreciation	\$0	\$0	\$0	\$1,029	\$0	\$0	\$0	\$1,029
2 Equipment Depreciation	0	0	0	1,029	0	0	0	1,029
3 101-175 Administration	217	417	357	1,029	300	87	0	2,407
4 101-211 Legal Counsel	0	0	44	1,029	25	0	0	1,098
5 101-215 Clerk	759	1,461	586	1,029	434	303	0	4,572
6 101-243 Land Information Services	325	626	322	1,029	284	130	0	2,716
7 101-253 Treasurer	325	626	337	1,029	266	130	0	2,713
8 101-265 Buildings & Grounds	542	1,044	857	1,029	930	216	0	4,619
9 101-299 Miscellaneous	0	0	278	1,029	183	0	0	1,490
10 101-865 Insurance	0	0	500	1,118	0	0	0	1,618
11 101-865-1 Property Insurance	0	0	0	1,118	0	0	0	1,118
12 637 Data Processing	0	0	269	1,118	216	0	0	1,603
13 101-101 Bd of Commissioners	891	1,742	231	0	182	354	0	3,400
15 101-140 Trial Court Criminal & Civil	1,609	0	2,150	0	798	640	0	5,197
16 101-147 Jury Board	0	0	13	0	33	0	0	46
17 101-148 Family Division	718	0	967	0	722	286	0	2,693
18 101-151 Adult Probation	0	0	12	0	32	0	0	44
19 101-191 Elections	0	0	18	0	48	0	0	66
20 101-225 Equalization	111	218	253	0	321	44	0	948
21 101-229/CRV Prosecutor/Crime Victim	1,002	0	1,008	0	493	399	0	2,901
24 101-236 Register of Deeds	501	980	320	0	328	199	0	2,329
25 101-254 Tax Tribunal	0	0	0	0	15	0	0	15
26 101-257 Co-Op Extension	0	0	159	0	15	0	0	174
28 101-275 Drain Commissioner	223	436	233	0	310	89	0	1,290
29 101-280 Soil Conservation	0	0	0	0	1	0	0	1
30 101-301 Sheriff's Dept	0	0	4,017	0	788	1,847	0	6,652
32 101-317 Snowmobile Enforcement	0	0	1	0	25	0	0	25
33 101-331 Marine Law	0	0	182	0	198	0	0	380
34 101-333 Road Patrol	0	0	154	0	282	0	0	436
35 101-351 Jail	0	0	2,759	0	1,115	1,085	0	4,959
36 101-355 Sheriff-Animal Control	0	0	0	0	284	0	0	284
37 101-400 Planning	367	719	289	0	388	146	0	1,909
38 101-426 Emergency Management	111	218	541	0	390	44	0	1,305
39 101-430 Animal Control	0	0	303	0	673	111	0	1,087
41 101-601 Health	0	0	602	0	4	0	0	605
42 101-602 Health & Safety Fund	0	0	0	0	2	0	0	2
43 101-648 Medical Examiners	0	0	158	0	28	0	0	186
44 101-681 Veterans Burial	0	0	27	0	59	0	0	86
45 101-682 Veterans Counselor	0	0	43	0	65	0	0	108
46 101-689 Soldiers & Sailors	0	0	50	0	16	0	0	66
48 101-999 Appropriations	0	0	0	0	23	0	0	23

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Department	Paper	Copier Service Leases &	Audit	Cost Plan	Accounting	Human Resource Admin	General Government	Total
49 201 Road Commission	\$0	\$0	\$0	\$0	\$92	\$0	\$0	\$92
50 205 Central Dispatch	0	0	2,292	0	1,164	813	0	4,269
51 208 Charlton Park Fund	0	0	901	0	1,428	315	0	2,645
52 215 Friend of the Court	1,537	0	1,370	0	648	611	0	4,165
54 228 Solid Waste	0	0	66	0	109	0	0	175
56 231 C Snip Donation	0	0	1	0	4	0	0	6
57 232 Animal Shelter Donations	0	0	125	0	157	0	0	282
58 233 Barry Comm Resource Net	0	0	15	0	48	0	0	64
59 234 Bldg Strong Families UW	0	0	20	0	33	0	0	53
61 236 Remonumentation Fund	0	0	100	0	273	18	0	391
65 248 Building Rehab Fund	0	0	240	0	93	0	0	333
66 250 Park & Rec Fund	0	0	7	0	46	0	0	53
69 255 EDC	0	0	0	0	6	0	0	6
70 256 ROD Automation	0	0	47	0	48	0	0	96
72 259 Local Corr Officer	0	0	21	0	40	0	0	61
73 260 Victims Services	0	0	6	0	50	0	0	56
74 263 School Liason	0	0	0	0	5	0	0	5
77 267 Crime Victim Rights	0	0	76	0	416	0	0	492
78 269 Law Library	0	0	29	0	44	0	0	73
79 275 Comm on Aging	0	0	2,346	0	1,899	1,306	0	5,551
80 276 CDBG	0	0	278	0	88	0	0	366
81 277 Middleville Police Serv	0	0	410	0	506	0	0	916
82 279 MSHDA Home Program	0	0	88	0	19	0	0	106
83 281 Swift & Sure Sanctions	0	0	187	0	592	0	0	780
84 282 Job Skills Training	0	0	0	0	160	0	0	160
85 283 Comm Corrections	0	0	117	0	517	0	0	635
86 284 Rev Sharing	0	0	0	0	3	0	0	3
87 285 Adult Drug Court	565	0	190	0	577	225	0	1,557
88 286 Juvenile Drug Court	139	0	147	0	613	55	0	955
89 287 Mich Justice Training	0	0	8	0	23	0	0	31
90 288 -56B Sobriety Court	0	0	87	0	0	0	0	87
91 290 Social Welfare	0	0	146	0	24	0	0	170
94 292 Child Care Fund	484	0	1,463	0	1,394	193	0	3,534
96 295 Airport Fund	0	0	0	0	390	0	0	390
97 297 Diverted Felons	0	0	306	0	43	0	0	349
98 352 FOC Ren Debt Relocations	0	0	0	0	11	0	0	11
99 354 Yankee Springs Water	0	0	0	0	5	0	0	5
100 355 Middleville Water Debt	0	0	0	0	11	0	0	11
101 356 Middleville Water Debt 206	0	0	0	0	11	0	0	11
102 357 Fawn Lake Sewer	0	0	0	0	7	0	0	7
103 358 Yankee Spring	0	0	0	0	5	0	0	5

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Department	Paper	Copier Service Leases &	Audit	Cost Plan	Accounting	Human Resource Admin	General Government	Total
104 359 Finkbeiner/Grain Debt	\$0	\$0	\$0	\$0	\$17	\$0	\$0	\$17
105 365 Southwest Barry Fair Lake	0	0	0	0	3	0	0	3
107 368 Thornapple Manor	0	0	1,270	0	48	0	0	1,317
110 374 1999 BPW Middleville	0	0	0	0	7	0	0	7
111 376 2003 Refunding Sewer	0	0	0	0	10	0	0	10
112 377 Leach & Middle Lake	0	0	0	0	5	0	0	5
114 466 Thornapple Bldg Auth	0	0	0	0	29	0	0	29
118 510 2010 Delinquent Tax	0	0	0	0	10	0	0	10
119 511 2011 Delinquent Tax	0	0	0	0	19	0	0	19
120 512 Thornapple Manor Fund	0	0	0	0	143	0	0	143
121 516 100% Tax Payment	0	0	0	0	9	0	0	9
122 517 Foreclosure Fund	0	0	0	0	14	0	0	14
125 529 2009 Del Tax Fund	0	0	0	0	6	0	0	6
126 588 Transit Fund	0	0	1,913	0	1,056	915	0	3,883
127 595 Commissary	0	0	131	0	229	0	0	360
128 660 Telephone	0	0	47	0	83	0	0	129
129 661 Vehicle Fund	0	0	239	0	49	0	0	289
130 676 Worker's Comp Fund	0	0	450	0	115	0	0	566
131 677 Health Ins. Fund	0	0	2,525	0	165	0	0	2,689
132 678 Disability Fund	0	0	111	0	311	0	0	422
133 680 Fringe Benefit Fund	0	0	74	0	11	0	0	85
134 681 Life Ins. Fund	0	0	29	0	22	0	0	51
135 682 Retirement Fund	0	0	3,031	0	61	0	0	3,091
136 683 Dental/Optical	0	0	80	0	237	0	0	317
137 684 Unemployment	0	0	16	0	6	0	0	22
139 716 Co-Op Ext Grant	0	0	0	0	24	0	0	24
141 801 Drain Fund	0	0	0	0	410	0	0	410
142 804 Drain Maint	0	0	0	0	23	0	0	23
144 843 Gun Lake Weed Assess	0	0	0	0	60	0	0	60
145 851 Drain Debt	0	0	0	0	28	0	0	28
146 Mental Health	0	0	232	0	0	0	0	232
147 Other	0	0	0	0	657	0	0	657
Total	\$10,426	\$8,487	\$39,278	\$12,613	\$25,745	\$10,560	\$0	\$107,109

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.

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A. Department Costs

Dept:10 101-865 Insurance

Description	Amount	General Admin	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits
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								
Insurance	P 288,094	41,057	60,709	31,759	34,597	44,548	75,424	0
Misc Deductables	P 652	652	0	0	0	0	0	0
Health Insurance Contribution	P 42,087	0	0	0	0	0	0	42,087
Life Insurance Contribution	P 1,685	0	0	0	0	0	0	1,685
Subtotal - Services & Supplies	332,518	41,709	60,709	31,759	34,597	44,548	75,424	43,772
Department Cost Total	332,518	41,709	60,709	31,759	34,597	44,548	75,424	43,772
Adjustments to Cost								
Subtotal - Adjustments	0	0	0	0	0	0	0	0
Total Costs After Adjustments	332,518	41,709	60,709	31,759	34,597	44,548	75,424	43,772
General Admin Distribution		(41,709)	8,707	4,555	4,962	6,389	10,818	6,278
Grand Total	\$332,518		\$69,416	\$36,314	\$39,559	\$50,937	\$86,242	\$50,050

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B. Incoming Costs - (Default Spread Expense%)

Dept:10 101-865 Insurance

Department	First Incoming	Second Incoming	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits
3 County Coordination	\$1,511	\$179	\$353	\$185	\$201	\$259	\$438	\$254
3 Risk Management	12,661	1,487	2,954	1,545	1,683	2,167	3,670	2,130
Subtotal - 101-175 Administration	14,172	1,666	3,306	1,730	1,884	2,426	4,108	2,384
9 Audit	489	11	104	55	60	77	130	75
9 Cost Plan	1,029	89	233	122	133	171	290	168
Subtotal - 101-299 Miscellaneous	1,518	100	338	177	192	248	420	244
10 General Liability	0	540	113	59	64	83	140	81
Subtotal - 101-865 Insurance	0	540	113	59	64	83	140	81
Total Incoming	15,690	2,307	3,757	1,965	2,141	2,757	4,668	2,709
			20.88%	10.92%	11.90%	15.32%	25.94%	15.05%
C. Total Allocated	\$350,515	\$73,173	\$38,279	\$41,700	\$53,694	\$90,909	\$52,759	

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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%	\$72,692	\$0	\$72,692	\$482	\$73,173
Subtotal	100	100.00%	72,692	0	72,692	482	73,173
Direct Bills				0		0	
Total					\$72,692		\$73,173

Basis Units: Direct to Property Schedule

Source:

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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%	\$432	\$0	\$432	\$0	\$432
4 101-211 Legal Counsel	44,374	0.21%	80	0	80	0	80
5 101-215 Clerk	387,264	1.84%	700	0	700	0	700
6 101-243 Land Information Services	207,777	0.99%	376	0	376	0	376
7 101-253 Treasurer	229,025	1.09%	414	0	414	0	414
8 101-265 Buildings & Grounds	419,239	1.99%	758	0	758	0	758
9 101-299 Miscellaneous	217,383	1.03%	393	0	393	0	393
10 101-865 Insurance	298,957	1.42%	540	0	540	0	540
12 637 Data Processing	169,418	0.81%	306	0	306	2	308
13 101-101 Bd of Commissioners	168,490	0.80%	305	0	305	2	307
15 101-140 Trial Court Criminal & Civil	1,381,336	6.57%	2,497	0	2,497	18	2,515
16 101-147 Jury Board	6,674	0.03%	12	0	12	0	12
17 101-148 Family Division	695,405	3.31%	1,257	0	1,257	9	1,266
18 101-151 Adult Probation	8,184	0.04%	15	0	15	0	15
19 101-191 Elections	63,204	0.30%	114	0	114	1	115
20 101-225 Equalization	142,420	0.68%	257	0	257	2	259
21 101-229/CRV Prosecutor/Crime Victim	752,596	3.58%	1,360	0	1,360	10	1,370
24 101-236 Register of Deeds	215,461	1.02%	389	0	389	3	392
26 101-257 Co-Op Extension	117,218	0.56%	212	0	212	2	213
28 101-275 Drain Commissioner	149,773	0.71%	271	0	271	2	273
30 101-301 Sheriff's Dept	2,576,103	12.24%	4,656	0	4,656	34	4,690
32 101-317 Snowmobile Enforcement	600	0.00%	1	0	1	0	1
33 101-331 Marine Law	122,090	0.58%	221	0	221	2	222
34 101-333 Road Patrol	104,821	0.50%	189	0	189	1	191
35 101-351 Jail	1,789,276	8.50%	3,234	0	3,234	24	3,258
37 101-400 Planning	193,695	0.92%	350	0	350	3	353
38 101-426 Emergency Management	106,531	0.51%	193	0	193	1	194
39 101-430 Animal Control	208,028	0.99%	376	0	376	3	379
41 101-601 Health	433,271	2.06%	783	0	783	6	789
43 101-648 Medical Examiners	98,778	0.47%	179	0	179	1	180
44 101-681 Veterans Burial	24,900	0.12%	45	0	45	0	45
45 101-682 Veterans Counselor	23,785	0.11%	43	0	43	0	43
46 101-689 Soldiers & Sailors	22,119	0.11%	40	0	40	0	40
51 208 Charlton Park Fund	520,651	2.47%	941	0	941	7	948
52 215 Friend of the Court	883,573	4.20%	1,597	0	1,597	12	1,609
54 228 Solid Waste	50,562	0.24%	91	0	91	1	92
55 230 Bldg Strong Families	10,021	0.05%	18	0	18	0	18
56 231 C Snip Donation	1,090	0.01%	2	0	2	0	2
57 232 Animal Shelter Donations	18,184	0.09%	33	0	33	0	33
58 233 Barry Comm Resource Net	3,889	0.02%	7	0	7	0	7
59 234 Bldg Strong Families UW	27,848	0.13%	50	0	50	0	51
61 236 Remonumental Fund	69,442	0.33%	126	0	126	1	126
70 256 ROD Automation	160,906	0.76%	291	0	291	2	293

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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
72 259 Local Corr Officer	3,265	0.02%	\$6	\$0	\$6	\$0	\$6
73 260 Victims Services	2,455	0.01%	4	0	4	0	4
75 265 Drug Law Enforce	989	0.00%	2	0	2	0	2
78 269 Law Library	17,904	0.09%	32	0	32	0	33
80 276 CDBG	132,688	0.63%	240	0	240	2	242
81 277 Middleville Police Serv	264,651	1.26%	478	0	478	4	482
82 279 MSHDA Home Program	183,444	0.87%	332	0	332	2	334
85 283 Comm Corrections	98,726	0.47%	178	0	178	1	180
87 285 Adult Drug Court	161,488	0.77%	292	0	292	2	294
88 286 Juvenile Drug Court	112,960	0.54%	204	0	204	1	206
89 287 Mich Justice Training	8,176	0.04%	15	0	15	0	15
91 290 Social Welfare	12,135	0.06%	22	0	22	0	22
94 292 Child Care Fund	810,943	3.85%	1,466	0	1,466	11	1,476
95 294 Vets Trust	12,355	0.06%	22	0	22	0	22
97 297 Diverted Felons	43,877	0.21%	79	0	79	1	80
128 660 Telephone	32,475	0.15%	59	0	59	0	59
129 661 Vehicle Fund	116,960	0.56%	211	0	211	2	213
130 676 Worker's Comp Fund	183,850	0.87%	332	0	332	2	335
131 677 Health Ins. Fund	2,989,748	14.21%	5,404	0	5,404	40	5,443
132 678 Disability Fund	81,418	0.39%	147	0	147	1	148
133 680 Fringe Benefit Fund	500	0.00%	1	0	1	0	1
134 681 Life Ins. Fund	19,020	0.09%	34	0	34	0	35
135 682 Retirement Fund	1,846,496	8.78%	3,337	0	3,337	24	3,362
137 684 Unemployment	30,663	0.15%	55	0	55	0	56
141 801 Drain Fund	498,183	2.37%	900	0	900	7	907
142 804 Drain Maint	10,243	0.05%	19	0	19	0	19
Subtotal	21,039,252	100.00%	38,027	0	38,027	252	38,279
Direct Bills				0			0
Total					\$38,027		\$38,279

Basis Units: Dollar Value of Expenditures

Source:

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

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Public Officials Allocations

Dept:10 101-865 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.00	0.84%	\$347	\$0	\$347	\$0	\$347
5 101-215 Clerk	7.00	2.93%	1,214	0	1,214	0	1,214
6 101-243 Land Information Services	3.00	1.26%	520	0	520	0	520
7 101-253 Treasurer	3.00	1.26%	520	0	520	0	520
8 101-265 Buildings & Grounds	5.00	2.09%	867	0	867	0	867
13 101-101 Bd of Commissioners	8.00	3.35%	1,387	0	1,387	10	1,397
15 101-140 Trial Court Criminal & Civil	14.45	6.05%	2,506	0	2,506	18	2,524
17 101-148 Family Division	6.45	2.70%	1,118	0	1,118	8	1,126
20 101-225 Equalization	1.00	0.42%	173	0	173	1	175
21 101-229/CRV Prosecutor/Crime Victim	9.00	3.77%	1,561	0	1,561	11	1,572
24 101-236 Register of Deeds	4.50	1.88%	780	0	780	6	786
28 101-275 Drain Commissioner	2.00	0.84%	347	0	347	3	349
30 101-301 Sheriff's Dept	41.71	17.46%	7,232	0	7,232	52	7,285
35 101-351 Jail	24.49	10.25%	4,246	0	4,246	31	4,277
37 101-400 Planning	3.30	1.38%	572	0	572	4	576
38 101-426 Emergency Management	1.00	0.42%	173	0	173	1	175
39 101-430 Animal Control	2.50	1.05%	433	0	433	3	437
50 205 Central Dispatch	18.36	7.68%	3,184	0	3,184	23	3,207
51 208 Charlton Park Fund	7.12	2.98%	1,235	0	1,235	9	1,243
52 215 Friend of the Court	13.80	5.78%	2,393	0	2,393	17	2,410
61 236 Remonumentation Fund	0.40	0.17%	69	0	69	1	70
79 275 Comm on Aging	29.50	12.35%	5,115	0	5,115	37	5,152
87 285 Adult Drug Court	5.07	2.12%	879	0	879	6	885
88 286 Juvenile Drug Court	1.25	0.52%	217	0	217	2	218
94 292 Child Care Fund	4.35	1.82%	754	0	754	5	760
126 588 Transit Fund	20.66	8.65%	3,582	0	3,582	26	3,608
Subtotal	238.91	100.00%	41,426	0	41,426	274	41,700
Direct Bills				0		0	
Total					\$41,426		\$41,700

Basis Units: Dollar Value of Wages

Source:

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

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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%	\$1,350	\$0	\$1,350	\$0	\$1,350
17 101-148 Family Division	1	1.27%	675	0	675	5	680
20 101-225 Equalization	1	1.27%	675	0	675	5	680
26 101-257 Co-Op Extension	1	1.27%	675	0	675	5	680
28 101-275 Drain Commissioner	1	1.27%	675	0	675	5	680
34 101-333 Road Patrol	35	44.30%	23,632	0	23,632	161	23,793
38 101-426 Emergency Management	2	2.53%	1,350	0	1,350	9	1,360
39 101-430 Animal Control	6	7.59%	4,051	0	4,051	28	4,079
51 208 Charlton Park Fund	2	2.53%	1,350	0	1,350	9	1,360
52 215 Friend of the Court	3	3.80%	2,026	0	2,026	14	2,039
79 275 Comm on Aging	5	6.33%	3,376	0	3,376	23	3,399
92 292 CC Wrap Around	1	1.27%	675	0	675	5	680
93 292 CC Juv Justice	1	1.27%	675	0	675	5	680
94 292 Child Care Fund	1	1.27%	675	0	675	5	680
107 368 Thornapple Manor	1	1.27%	675	0	675	5	680
126 588 Transit Fund	16	20.25%	10,803	0	10,803	73	10,877
Subtotal	79	100.00%	53,341	0	53,341	353	53,694
Direct Bills					0		0
Total					\$53,341		\$53,694

Basis Units: Number of Vehicles
 Source:

Barry County, Michigan
2 CFR, Part 200 Federal 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
30 101-301 Sheriff's Dept	100	100.00%	\$90,311	\$0	\$90,311	\$598	\$90,909
Subtotal	100	100.00%	90,311	0	90,311	598	90,909
Direct Bills				0		0	
Total				\$90,311		\$90,909	

Basis Units: Direct to Sheriff
 Source:

Barry County, Michigan
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Employee Benefits Allocations

Dept:10 101-865 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.00	0.84%	\$439	\$0	\$439	\$0	\$439
5 101-215 Clerk	7.00	2.93%	1,536	0	1,536	0	1,536
6 101-243 Land Information Services	3.00	1.26%	658	0	658	0	658
7 101-253 Treasurer	3.00	1.26%	658	0	658	0	658
8 101-265 Buildings & Grounds	5.00	2.09%	1,097	0	1,097	0	1,097
13 101-101 Bd of Commissioners	8.00	3.35%	1,755	0	1,755	13	1,768
15 101-140 Trial Court Criminal & Civil	14.45	6.05%	3,170	0	3,170	23	3,193
17 101-148 Family Division	6.45	2.70%	1,415	0	1,415	10	1,425
20 101-225 Equalization	1.00	0.42%	219	0	219	2	221
21 101-229/CRV Prosecutor/Crime Victim	9.00	3.77%	1,974	0	1,974	14	1,989
24 101-236 Register of Deeds	4.50	1.88%	987	0	987	7	994
28 101-275 Drain Commissioner	2.00	0.84%	439	0	439	3	442
30 101-301 Sheriff's Dept	41.71	17.46%	9,150	0	9,150	66	9,216
35 101-351 Jail	24.49	10.25%	5,373	0	5,373	39	5,411
37 101-400 Planning	3.30	1.38%	724	0	724	5	729
38 101-426 Emergency Management	1.00	0.42%	219	0	219	2	221
39 101-430 Animal Control	2.50	1.05%	548	0	548	4	552
50 205 Central Dispatch	18.36	7.68%	4,028	0	4,028	29	4,057
51 208 Charlton Park Fund	7.12	2.98%	1,562	0	1,562	11	1,573
52 215 Friend of the Court	13.80	5.78%	3,027	0	3,027	22	3,049
61 236 Remonumentation Fund	0.40	0.17%	88	0	88	1	88
79 275 Comm on Aging	29.50	12.35%	6,472	0	6,472	47	6,518
87 285 Adult Drug Court	5.07	2.12%	1,112	0	1,112	8	1,120
88 286 Juvenile Drug Court	1.25	0.52%	274	0	274	2	276
94 292 Child Care Fund	4.35	1.82%	954	0	954	7	961
126 588 Transit Fund	20.66	8.65%	4,532	0	4,532	33	4,565
Subtotal	238.91	100.00%	52,412	0	52,412	347	52,759
Direct Bills				0		0	
Total					\$52,412		\$52,759

Basis Units: Dollar Value of Wages
 Source:

Barry County, Michigan
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Allocation Summary

Dept:10 101-865 Insurance

Department	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits	Total
3 101-175 Administration	\$0	\$432	\$347	\$0	\$0	\$439	\$1,218
4 101-211 Legal Counsel	0	80	0	0	0	0	80
5 101-215 Clerk	0	700	1,214	0	0	1,536	3,449
6 101-243 Land Information Services	0	376	520	0	0	658	1,554
7 101-253 Treasurer	0	414	520	0	0	658	1,592
8 101-265 Buildings & Grounds	0	758	867	1,350	0	1,097	4,072
9 101-299 Miscellaneous	0	393	0	0	0	0	393
10 101-865 Insurance	0	540	0	0	0	0	540
11 101-865-1 Property Insurance	73,173	0	0	0	0	0	73,173
12 637 Data Processing	0	308	0	0	0	0	308
13 101-101 Bd of Commissioners	0	307	1,397	0	0	1,768	3,472
15 101-140 Trial Court Criminal & Civil	0	2,515	2,524	0	0	3,193	8,232
16 101-147 Jury Board	0	12	0	0	0	0	12
17 101-148 Family Division	0	1,266	1,126	680	0	1,425	4,498
18 101-151 Adult Probation	0	15	0	0	0	0	15
19 101-191 Elections	0	115	0	0	0	0	115
20 101-225 Equalization	0	259	175	680	0	221	1,335
21 101-229/CRV Prosecutor/Crime Victim	0	1,370	1,572	0	0	1,989	4,931
24 101-236 Register of Deeds	0	392	786	0	0	994	2,173
26 101-257 Co-Op Extension	0	213	0	680	0	0	893
28 101-275 Drain Commissioner	0	273	349	680	0	442	1,744
30 101-301 Sheriff's Dept	0	4,690	7,285	0	90,909	9,216	112,101
32 101-317 Snowmobile Enforcement	0	1	0	0	0	0	1
33 101-331 Marine Law	0	222	0	0	0	0	222
34 101-333 Road Patrol	0	191	0	23,793	0	0	23,983
35 101-351 Jail	0	3,258	4,277	0	0	5,411	12,946
37 101-400 Planning	0	353	576	0	0	729	1,658
38 101-426 Emergency Management	0	194	175	1,360	0	221	1,949
39 101-430 Animal Control	0	379	437	4,079	0	552	5,447
41 101-601 Health	0	789	0	0	0	0	789
43 101-648 Medical Examiners	0	180	0	0	0	0	180
44 101-681 Veterans Burial	0	45	0	0	0	0	45
45 101-682 Veterans Counselor	0	43	0	0	0	0	43
46 101-689 Soldiers & Sailors	0	40	0	0	0	0	40
50 205 Central Dispatch	0	0	3,207	0	0	4,057	7,263
51 208 Charlton Park Fund	0	948	1,243	1,360	0	1,573	5,124
52 215 Friend of the Court	0	1,609	2,410	2,039	0	3,049	9,108
54 228 Solid Waste	0	92	0	0	0	0	92
55 230 Bldg Strong Families	0	18	0	0	0	0	18
56 231 C Snip Donation	0	2	0	0	0	0	2
57 232 Animal Shelter Donations	0	33	0	0	0	0	33

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Allocation Summary

Dept:10 101-865 Insurance

Department	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits	Total	
58 233 Barry Comm Resource Net	\$0	\$7	\$0	\$0	\$0	\$0	\$7	
59 234 Bldg Strong Families UW	0	51	0	0	0	0	51	
61 236 Remonumentation Fund	0	126	70	0	0	88	285	
70 256 ROD Automation	0	293	0	0	0	0	293	
72 259 Local Corr Officer	0	6	0	0	0	0	6	
73 260 Victims Services	0	4	0	0	0	0	4	
75 265 Drug Law Enforce	0	2	0	0	0	0	2	
78 269 Law Library	0	33	0	0	0	0	33	
79 275 Comm on Aging	0	0	5,152	3,399	0	6,518	15,069	
80 276 CDBG	0	242	0	0	0	0	242	
81 277 Middleville Police Serv	0	482	0	0	0	0	482	
82 279 MSHDA Home Program	0	334	0	0	0	0	334	
85 283 Comm Corrections	0	180	0	0	0	0	180	
87 285 Adult Drug Court	0	294	885	0	0	1,120	2,300	
88 286 Juvenile Drug Court	0	206	218	0	0	276	700	
89 287 Mich Justice Training	0	15	0	0	0	0	15	
91 290 Social Welfare	0	22	0	0	0	0	22	
92 292 CC Wrap Around	0	0	0	680	0	0	680	
93 292 CC Juv Justice	0	0	0	680	0	0	680	
94 292 Child Care Fund	0	1,476	760	680	0	961	3,877	
95 294 Vets Trust	0	22	0	0	0	0	22	
97 297 Diverted Felons	0	80	0	0	0	0	80	
107 368 Thornapple Manor	0	0	0	680	0	0	680	
126 588 Transit Fund	0	0	3,608	10,877	0	4,565	19,050	
128 660 Telephone	0	59	0	0	0	0	59	
129 661 Vehicle Fund	0	213	0	0	0	0	213	
130 676 Worker's Comp Fund	0	335	0	0	0	0	335	
131 677 Health Ins. Fund	0	5,443	0	0	0	0	5,443	
132 678 Disability Fund	0	148	0	0	0	0	148	
133 680 Fringe Benefit Fund	0	1	0	0	0	0	1	
134 681 Life Ins. Fund	0	35	0	0	0	0	35	
135 682 Retirement Fund	0	3,362	0	0	0	0	3,362	
137 684 Unemployment	0	56	0	0	0	0	56	
141 801 Drain Fund	0	907	0	0	0	0	907	
142 804 Drain Maint	0	19	0	0	0	0	19	
Total		\$73,173	\$38,279	\$41,700	\$53,694	\$90,909	\$52,759	\$350,515

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

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

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

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

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

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

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A. Department Costs

Dept:11 101-865-1 Property Insurance

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

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B. Incoming Costs - (Default Spread Custom%)

Dept:11 101-865-1 Property Insurance

Department	First Incoming	Second Incoming	Courthouse	Annex	Courts & Law	Health	County Jail	Old Library	Other Buildings
9 Cost Plan	\$1,029	\$89	\$80	\$17	\$162	\$66	\$71	\$8	\$715
Subtotal - 101-299 Miscellaneous	1,029	89	80	17	162	66	71	8	715
10 Property	72,692	482	5,217	1,112	10,610	4,295	4,625	512	46,802
Subtotal - 101-865 Insurance	72,692	482	5,217	1,112	10,610	4,295	4,625	512	46,802
Total Incoming	73,720	570	5,297	1,129	10,772	4,361	4,695	520	47,516
C. Total Allocated	\$74,291	\$5,297	\$1,129	\$10,772	\$4,361	\$4,695	\$520	\$47,516	

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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%	\$313	\$0	\$313	\$0	\$313
5 101-215 Clerk	1,471	12.43%	653	0	653	0	653
6 101-243 Land Information Services	750	6.34%	333	0	333	0	333
7 101-253 Treasurer	744	6.29%	330	0	330	0	330
8 101-265 Buildings & Grounds	200	1.69%	89	0	89	0	89
13 101-101 Bd of Commissioners	810	6.84%	360	0	360	4	364
15 101-140 Trial Court Criminal & Civil	4,115	34.77%	1,828	0	1,828	21	1,849
20 101-225 Equalization	638	5.39%	283	0	283	3	287
24 101-236 Register of Deeds	760	6.42%	338	0	338	4	341
28 101-275 Drain Commissioner	546	4.61%	242	0	242	3	245
37 101-400 Planning	596	5.04%	265	0	265	3	268
38 101-426 Emergency Management	144	1.22%	64	0	64	1	65
78 269 Law Library	357	3.02%	159	0	159	2	160
Subtotal	11,835	100.00%	5,256	0	5,256	41	5,297
Direct Bills					0		0
Total					\$5,256		\$5,297

Basis Units: Assigned Square Footage

Source:

Barry County, Michigan
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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%	\$41	\$0	\$41	\$0	\$41
8 101-265 Buildings & Grounds	133	4.67%	52	0	52	0	52
45 101-682 Veterans Counselor	187	6.57%	74	0	74	1	74
85 283 Comm Corrections	219	7.69%	86	0	86	1	87
87 285 Adult Drug Court	284	9.97%	112	0	112	1	113
147 Other	1,920	67.42%	755	0	755	6	762
Subtotal	2,848	100.00%	1,121	0	1,121	9	1,129
Direct Bills				0		0	
Total					\$1,121		\$1,129

Basis Units: Assigned Square Footage

Source:

Barry County, Michigan
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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%	\$416	\$0	\$416	\$0	\$416
13 101-101 Bd of Commissioners	5,388	24.29%	2,596	0	2,596	21	2,617
15 101-140 Trial Court Criminal & Civil	5,698	25.69%	2,746	0	2,746	22	2,768
16 101-147 Jury Board	2,848	12.84%	1,372	0	1,372	11	1,383
21 101-229/CRV Prosecutor/Crime Victim	2,220	10.01%	1,070	0	1,070	9	1,078
26 101-257 Co-Op Extension	2,364	10.66%	1,139	0	1,139	9	1,148
45 101-682 Veterans Counselor	70	0.32%	34	0	34	0	34
78 269 Law Library	240	1.08%	116	0	116	1	117
85 283 Comm Corrections	230	1.04%	111	0	111	1	112
87 285 Adult Drug Court	298	1.34%	144	0	144	1	145
92 292 CC Wrap Around	120	0.54%	58	0	58	0	58
93 292 CC Juv Justice	336	1.51%	162	0	162	1	163
94 292 Child Care Fund	670	3.02%	323	0	323	3	325
147 Other	838	3.78%	404	0	404	3	407
Subtotal	22,184	100.00%	10,689	0	10,689	83	10,772
Direct Bills					0		0
Total					\$10,689		\$10,772

Basis Units: Assigned Square Footage

Source:

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

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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
41 101-601 Health	100	100.00%	\$4,327	\$0	\$4,327	\$33	\$4,361
Subtotal	100	100.00%	4,327	0	4,327	33	4,361
Direct Bills					0		0
Total					\$4,327		\$4,361

Basis Units: Direct to Health

Source:

Barry County, Michigan
2 CFR, Part 200 Federal 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
30 101-301 Sheriff's Dept	2,166	17.57%	\$819	\$0	\$819	\$6	\$825
35 101-351 Jail	10,161	82.43%	3,840	0	3,840	30	3,870
Subtotal	12,327	100.00%	4,659	0	4,659	36	4,695
Direct Bills				0		0	
Total					\$4,659		\$4,695

Basis Units: Assigned Square Footage

Source:

Barry County, Michigan
2 CFR, Part 200 Federal 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%	\$263	\$0	\$263	\$0	\$263
12 637 Data Processing	4,240.20	49.03%	253	0	253	4	257
Subtotal	8,648.60	100.00%	516	0	516	4	520
Direct Bills					0		0
Total					\$516		\$520

Basis Units: Assigned Square Footage

Source:

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

FY 2013
 10/27/2014

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	129	0.33%	\$157	\$0	\$157	\$0	\$157
39 101-430 Animal Control	547	1.41%	664	0	664	5	669
50 205 Central Dispatch	2,367	6.10%	2,874	0	2,874	22	2,896
51 208 Charlton Park Fund	5,780	14.88%	7,018	0	7,018	54	7,073
52 215 Friend of the Court	1,605	4.13%	1,949	0	1,949	15	1,964
79 275 Comm on Aging	2,300	5.92%	2,793	0	2,793	22	2,814
107 368 Thornapple Manor	24,972	64.31%	30,322	0	30,322	235	30,557
126 588 Transit Fund	1,132	2.92%	1,375	0	1,375	11	1,385
Subtotal	38,832	100.00%	47,152	0	47,152	365	47,516
Direct Bills					0		0
Total					\$47,152		\$47,516

Basis Units: Dollar Value of Covered Buildings

Source:

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

FY 2013
 10/27/2014

Allocation Summary

Dept:11 101-865-1 Property Insurance

Department	Courthouse	Annex	Courts & Law	Health	County Jail	Old Library	Other Buildings	Total
3 101-175 Administration	\$313	\$0	\$0	\$0	\$0	\$0	\$0	\$313
5 101-215 Clerk	653	0	0	0	0	0	0	653
6 101-243 Land Information Services	333	0	0	0	0	0	0	333
7 101-253 Treasurer	330	41	0	0	0	0	0	372
8 101-265 Buildings & Grounds	89	52	416	0	0	263	157	977
12 637 Data Processing	0	0	0	0	0	257	0	257
13 101-101 Bd of Commissioners	364	0	2,617	0	0	0	0	2,981
15 101-140 Trial Court Criminal & Civil	1,849	0	2,768	0	0	0	0	4,616
16 101-147 Jury Board	0	0	1,383	0	0	0	0	1,383
20 101-225 Equalization	287	0	0	0	0	0	0	287
21 101-229/CRV Prosecutor/Crime Victim	0	0	1,078	0	0	0	0	1,078
24 101-236 Register of Deeds	341	0	0	0	0	0	0	341
26 101-257 Co-Op Extension	0	0	1,148	0	0	0	0	1,148
28 101-275 Drain Commissioner	245	0	0	0	0	0	0	245
30 101-301 Sheriff's Dept	0	0	0	0	825	0	0	825
35 101-351 Jail	0	0	0	0	3,870	0	0	3,870
37 101-400 Planning	268	0	0	0	0	0	0	268
38 101-426 Emergency Management	65	0	0	0	0	0	0	65
39 101-430 Animal Control	0	0	0	0	0	0	669	669
41 101-601 Health	0	0	0	4,361	0	0	0	4,361
45 101-682 Veterans Counselor	0	74	34	0	0	0	0	108
50 205 Central Dispatch	0	0	0	0	0	0	2,896	2,896
51 208 Charlton Park Fund	0	0	0	0	0	0	7,073	7,073
52 215 Friend of the Court	0	0	0	0	0	0	1,964	1,964
78 269 Law Library	160	0	117	0	0	0	0	277
79 275 Comm on Aging	0	0	0	0	0	0	2,814	2,814
85 283 Comm Corrections	0	87	112	0	0	0	0	199
87 285 Adult Drug Court	0	113	145	0	0	0	0	257
92 292 CC Wrap Around	0	0	58	0	0	0	0	58
93 292 CC Juv Justice	0	0	163	0	0	0	0	163
94 292 Child Care Fund	0	0	325	0	0	0	0	325
107 368 Thomapple Manor	0	0	0	0	0	0	30,557	30,557
126 588 Transit Fund	0	0	0	0	0	0	1,385	1,385
147 Other	0	762	407	0	0	0	0	1,169
Total	\$5,297	\$1,129	\$10,772	\$4,361	\$4,695	\$520	\$47,516	\$74,291

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

FY 2013
10/27/2014

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
2 CFR, Part 200 Federal Cost Allocation Plan

FY 2013
 10/27/2014

A. Department Costs

Dept:12 637 Data Processing

Description	Amount	General Admin	Computer Services	Financial Software	Treasurer	Drain
Personnel Costs						
Salaries	S 0	0 .00%	0 .00%	0 .00%	0 .00%	0 .00%
Salary % Split						
Benefits	S 0	0 0	0 0	0 0	0 0	0 0
Subtotal - Personnel Costs	0	0	0	0	0	0
Services & Supplies Cost						
Depreciation	P 66,438	0 66,438	0 0	0 0	0 0	0 0
Office Supplies	P 987	0 987	0 0	0 0	0 0	0 0
Software Support Contracts	P 45,012	0 350	40,502 40,502	2,080 2,080	2,080 2,080	
Dues & Subscriptions	P 7,211	0 7,211	0 0	0 0	0 0	0 0
Contract Service	P 7,698	0 7,698	0 0	0 0	0 0	0 0
Telephone & Fax	P 843	0 843	0 0	0 0	0 0	0 0
Travel	P 659	0 659	0 0	0 0	0 0	0 0
Equipment Repair & Maint	P 3,029	0 3,029	0 0	0 0	0 0	0 0
Employee Training	P 646	0 646	0 0	0 0	0 0	0 0
Misc Exp	P 2,112	0 2,112	0 0	0 0	0 0	0 0
Office Equipment	P 5,500	0 5,500	0 0	0 0	0 0	0 0
Hardware Replacement	P 34,410	0 34,410	0 0	0 0	0 0	0 0
Computer Implementation	P 945	0 945	0 0	0 0	0 0	0 0
Computer Capital	P 3,360	0 3,360	0 0	0 0	0 0	0 0
Subtotal - Services & Supplies	178,850	0	134,188	40,502	2,080	2,080
Department Cost Total	178,850	0	134,188	40,502	2,080	2,080
Adjustments to Cost						
Subtotal - Adjustments	0	0	0	0	0	0
Total Costs After Adjustments	178,850	0	134,188	40,502	2,080	2,080
General Admin Distribution		0	0	0	0	0
Grand Total	\$178,850		\$134,188	\$40,502	\$2,080	\$2,080

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

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B. Incoming Costs - (Default Spread Expense%)

Dept:12 637 Data Processing

Department	First Incoming	Second Incoming	Computer Services	Financial Software	Treasurer	Drain
1 Old Library	\$3,565	\$16	\$2,687	\$811	\$42	\$42
Subtotal - Building Depreciation	3,565	16	2,687	811	42	42
2 Telephone	7	0	5	2	0	0
2 Data Processing Equipment	57,842	507	43,778	13,214	679	679
Subtotal - Equipment Depreciation	57,849	507	43,783	13,215	679	679
3 County Coordination	812	96	682	206	11	11
3 Accounting	687	82	576	174	9	9
3 Computer Operations	8,104	952	6,794	2,051	105	105
Subtotal - 101-175 Administration	9,603	1,130	8,052	2,430	125	125
5 Accounting	558	91	487	147	8	8
Subtotal - 101-215 Clerk	558	91	487	147	8	8
7 Non-General Fund Revenues	1,698	312	1,508	455	23	23
Subtotal - 101-253 Treasurer	1,698	312	1,508	455	23	23
8 Former Library	13,528	1,150	11,013	3,324	171	171
Subtotal - 101-265 Buildings & Grounds	13,528	1,150	11,013	3,324	171	171
9 Audit	263	6	202	61	3	3
9 Cost Plan	1,029	89	838	253	13	13
9 Accounting	211	5	162	49	3	3
Subtotal - 101-299 Miscellaneous	1,503	100	1,202	363	19	19
10 General Liability	306	2	231	70	4	4
Subtotal - 101-865 Insurance	306	2	231	70	4	4
11 Old Library	253	4	193	58	3	3
Subtotal - 101-865-1 Property Insurance	253	4	193	58	3	3
Total Incoming	88,862	3,312	69,157	20,874	1,072	1,072
			75.03%	22.65%	1.16%	1.16%
C. Total Allocated	\$271,024	\$203,345	\$61,376	\$3,152	\$3,152	

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

FY 2013
10/27/2014

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	1.27%	\$2,559	\$0	\$2,559	\$0	\$2,559
5 101-215 Clerk	11	7.01%	14,073	0	14,073	0	14,073
6 101-243 Land Information Services	4	2.55%	5,117	0	5,117	0	5,117
7 101-253 Treasurer	4	2.55%	5,117	0	5,117	0	5,117
8 101-265 Buildings & Grounds	1	0.64%	1,279	0	1,279	0	1,279
13 101-101 Bd of Commissioners	1	0.64%	1,279	0	1,279	18	1,298
15 101-140 Trial Court Criminal & Civil	31	19.75%	39,660	0	39,660	571	40,231
17 101-148 Family Division	20	12.74%	25,587	0	25,587	368	25,955
20 101-225 Equalization	2	1.27%	2,559	0	2,559	37	2,596
22 101-229-1 Prosecutor DP	11	7.01%	14,073	0	14,073	202	14,275
24 101-236 Register of Deeds	9	5.73%	11,514	0	11,514	166	11,680
28 101-275 Drain Commissioner	2	1.27%	2,559	0	2,559	37	2,596
30 101-301 Sheriff's Dept	19	12.10%	24,308	0	24,308	350	24,658
35 101-351 Jail	13	8.28%	16,632	0	16,632	239	16,871
36 101-355 Sheriff-Animal Control	1	0.64%	1,279	0	1,279	18	1,298
37 101-400 Planning	4	2.55%	5,117	0	5,117	74	5,191
39 101-430 Animal Control	1	0.64%	1,279	0	1,279	18	1,298
53 Friend of the Court - DP	13	8.28%	16,632	0	16,632	239	16,871
87 285 Adult Drug Court	6	3.82%	7,676	0	7,676	110	7,787
88 286 Juvenile Drug Court	2	1.27%	2,559	0	2,559	37	2,596
Subtotal	157	100.00%	200,860	0	200,860	2,485	203,345
Direct Bills					0		0
Total					\$200,860		\$203,345

Basis Units: # of PCs on Network
Source: DP Log

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

FY 2013
 10/27/2014

Financial Software 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%	\$851	\$0	\$851	\$0	\$851
7 101-253 Treasurer	4,080	21.77%	13,200	0	13,200	0	13,200
8 101-265 Buildings & Grounds	980	5.23%	3,171	0	3,171	0	3,171
13 101-101 Bd of Commissioners	2,267	12.10%	7,334	0	7,334	127	7,461
15 101-140 Trial Court Criminal & Civil	390	2.08%	1,262	0	1,262	22	1,284
16 101-147 Jury Board	1,503	8.02%	4,863	0	4,863	84	4,947
20 101-225 Equalization	1,855	9.90%	6,001	0	6,001	104	6,105
26 101-257 Co-Op Extension	150	0.80%	485	0	485	8	494
28 101-275 Drain Commissioner	1,600	8.54%	5,176	0	5,176	89	5,266
30 101-301 Sheriff's Dept	3,009	16.06%	9,735	0	9,735	168	9,903
35 101-351 Jail	1,525	8.14%	4,934	0	4,934	85	5,019
37 101-400 Planning	965	5.15%	3,122	0	3,122	54	3,176
79 275 Comm on Aging	74	0.39%	239	0	239	4	244
128 660 Telephone	78	0.42%	252	0	252	4	257
Subtotal	18,739	100.00%	60,626	0	60,626	750	61,376
Direct Bills					0		0
Total					\$60,626		\$61,376

Basis Units: Transactions Posted
 Source: GL Detail

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

FY 2013
10/27/2014

Treasurer Allocations

Dept:12 637 Data Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-253 Treasurer	100	100.00%	\$3,113	\$0	\$3,113	\$0	\$3,113
##### 2nd Allocation Orphans	0	0.00%	0	0	0	39	39
Subtotal	100	100.00%	3,113	0	3,113	39	3,152
Direct Bills					0		0
Total					\$3,113		\$3,152

Basis Units: Direct to Treasurer

Source:

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

FY 2013
10/27/2014

Drain Allocations

Dept:12 637 Data Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28 101-275 Drain Commissioner	100	100.00%	\$3,113	\$0	\$3,113	\$39	\$3,152
Subtotal	100	100.00%	3,113	0	3,113	39	3,152
Direct Bills				0			0
Total					\$3,113		\$3,152

Basis Units: Direct to Drain

Source:

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

FY 2013
 10/27/2014

Allocation Summary

Dept:12 637 Data Processing

Department	Computer Services	Financial Software	Treasurer	Drain	Total
3 101-175 Administration	\$2,559	\$851	\$0	\$0	\$3,410
5 101-215 Clerk	14,073	0	0	0	14,073
6 101-243 Land Information Services	5,117	0	0	0	5,117
7 101-253 Treasurer	5,117	13,200	3,113	0	21,431
8 101-265 Buildings & Grounds	1,279	3,171	0	0	4,450
13 101-101 Bd of Commissioners	1,298	7,461	0	0	8,759
15 101-140 Trial Court Criminal & Civil	40,231	1,284	0	0	41,514
16 101-147 Jury Board	0	4,947	0	0	4,947
17 101-148 Family Division	25,955	0	0	0	25,955
20 101-225 Equalization	2,596	6,105	0	0	8,701
22 101-229-1 Prosecutor DP	14,275	0	0	0	14,275
24 101-236 Register of Deeds	11,680	0	0	0	11,680
26 101-257 Co-Op Extension	0	494	0	0	494
28 101-275 Drain Commissioner	2,596	5,266	0	3,152	11,013
30 101-301 Sheriff's Dept	24,658	9,903	0	0	34,561
35 101-351 Jail	16,871	5,019	0	0	21,890
36 101-355 Sheriff-Animal Control	1,298	0	0	0	1,298
37 101-400 Planning	5,191	3,176	0	0	8,367
39 101-430 Animal Control	1,298	0	0	0	1,298
53 Friend of the Court - DP	16,871	0	0	0	16,871
79 275 Comm on Aging	0	244	0	0	244
87 285 Adult Drug Court	7,787	0	0	0	7,787
88 286 Juvenile Drug Court	2,596	0	0	0	2,596
128 660 Telephone	0	257	0	0	257
##### 2nd Allocation Orphans	0	0	39	0	39
Total	\$203,345	\$61,376	\$3,152	\$3,152	\$271,024



Section 6 Internal Service Fund Reconciliation



BARRY COUNTY, MICHIGAN
INTERNAL SERVICE FUNDS
Year Ending December 31, 2013

	Data Processing	Telephone	Vehicle	Workers' Compensation	Health Insurance	Disability	Fringe Benefits	Life Insurance	Retirement	Dental and Optical	Unemployment	Total
Operating revenue												
Charges for Service	\$ -	\$ 33,407	\$ -	\$ 123,290	\$ 1,648,262	\$ 94,946	\$ 133,180	\$ 17,327	\$ 1,392,116	\$ 58,265	\$ 46,987	\$ 3,547,780
Other Revenue				288								288
Total Operating Revenue		33,407		123,578	1,648,262	94,946	133,180	17,327	1,392,116	58,265	46,987	3,548,068
Operating expenses												
Operations	110,406	30,969	36,671	299,196	1,677,640	73,954	49,134	19,026	2,013,954	52,913	10,740	4,374,603
Depreciation	66,440	-	122,407	-	-	-	-	-	-	-	-	188,847
Other expenses	2,004	-	-	-	-	-	-	-	-	-	-	2,004
Total operating expenses	178,850	30,969	159,078	299,196	1,677,640	73,954	49,134	19,026	2,013,954	52,913	10,740	4,565,454
Operating income (loss)	(178,850)	2,438	(159,078)	(175,618)	(29,378)	20,992	84,046	(1,699)	(621,838)	5,352	36,247	(1,017,386)
Non-operating revenue												
Intergovernmental Revenues	-			19,635								19,635
Interest revenue	-			-								(54,565)
Loss on sale of capital assets	(35,209)	-	-	-	-	-	-	-	-	-	-	(35,209)
Total nonoperating revenues	(35,209)			19,635				(54,565)				(70,139)
Income (loss) before transfers	(214,059)	2,438	(139,443)	(175,618)	(29,378)	20,992	29,481	(1,699)	(621,838)	5,352	36,247	(1,087,525)
Transfers												
Transfers In	219,935	-	219,935	-	-	-	-	-	681,205	-	-	1,121,075
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total Transfers	219,935		219,935						681,205			1,121,075
Change in net assets	5,876	2,438	80,492	(175,618)	(29,378)	20,992	29,481	(1,699)	59,367	5,352	36,247	33,550
Net assets, beginning 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
Net assets, end of year	\$ 1,363,732	\$ 57,984	\$ 1,393,349	\$ 9,057	\$ 387,758	\$ 102,270	\$ 860,718	\$ 2,671	\$ 210,595	\$ 113,650	\$ 45,419	\$ 4,547,203
Prior year cumulative 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)
Current Year Adjustment	(219,935)	-	(219,935)	-	-	-	-	-	(681,205)	-	-	(1,121,075)
Total Adjustments	(1,577,791)	(125,981)	(2,245,395)	(321,607)	(1,311,562)	(179,474)	(1,359,007)	(736)	(889,926)	(37,112)	(3,764)	(8,052,355)
Federal 2 CFR, Part 200 Adjusted R.E.	(214,059)	(67,997)	(852,046)	(312,550)	(923,804)	(77,204)	(498,289)	1,935	(679,331)	76,538	41,655	(3,505,152)
Sixty days operating expenses	18,735	5,162	6,112	49,866	279,607	12,326	8,189	3,171	335,659	8,819	1,790	729,435
Excess reserves	(232,794)	(73,159)	N/A	(362,416)	(1,203,411)	(89,530)	(506,478)	(1,236)	(1,014,990)	67,719	39,865	(4,234,587)
Excess months of WCR	N/A	(14.17)		(7.27)	(4.30)	(7.26)	(61.85)	(0.39)	(3.02)	7.68	22.27	(5.81)

COUNTY OF BARRY, MICHIGAN

Combining Statement of Net Position

Internal Service Funds
December 31, 2013

	Data Processing	Telephone	Vehicle
Assets			
Current assets:			
Cash and cash equivalents	\$ 1,182,789	\$ 58,109	\$ 962,884
Investments	-	-	-
Total current assets	<u>1,182,789</u>	<u>58,109</u>	<u>962,884</u>
Noncurrent assets:			
Capital assets being depreciated, net	<u>186,373</u>	-	<u>450,210</u>
Total assets	<u>1,369,162</u>	<u>58,109</u>	<u>1,413,094</u>
Liabilities			
Accounts payable	5,430	125	19,745
Accrued liabilities	-	-	-
Total liabilities (all current)	<u>5,430</u>	<u>125</u>	<u>19,745</u>
Net position			
Investment in capital assets	186,373	-	450,210
Unrestricted	<u>1,177,359</u>	<u>57,984</u>	<u>943,139</u>
Total net position	<u>\$ 1,363,732</u>	<u>\$ 57,984</u>	<u>\$ 1,393,349</u>

Workers' Compensation	Health Insurance	Disability	Fringe Benefits	Life Insurance	Retirement
\$ 201,765	\$ 387,758	\$ 106,600	\$ 343,908 516,810	\$ 2,671	\$ 325,502
<hr/> 201,765	<hr/> 387,758	<hr/> 106,600	<hr/> 860,718	<hr/> 2,671	<hr/> 325,502
<hr/> 850	<hr/> -	<hr/> 4,330	<hr/> -	<hr/> -	<hr/> 114,907
<hr/> 191,858	<hr/> -	<hr/> 4,330	<hr/> -	<hr/> -	<hr/> -
<hr/> 192,708	<hr/> -	<hr/> 4,330	<hr/> -	<hr/> -	<hr/> 114,907
<hr/> 9,057	<hr/> 387,758	<hr/> 102,270	<hr/> 860,718	<hr/> 2,671	<hr/> 210,595
<hr/> \$ 9,057	<hr/> \$ 387,758	<hr/> \$ 102,270	<hr/> \$ 860,718	<hr/> \$ 2,671	<hr/> \$ 210,595

continued...

COUNTY OF BARRY, MICHIGAN

Combining Statement of Net Position

Internal Service Funds

December 31, 2013

	Dental and Optical	Unemployment	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 113,650	\$ 56,160	\$ 3,741,796
Investments	-	-	516,810
Total current assets	<u>113,650</u>	<u>56,160</u>	<u>4,258,606</u>
Noncurrent assets:			
Capital assets being depreciated, net	-	-	636,583
Total assets	<u>113,650</u>	<u>56,160</u>	<u>4,895,189</u>
Liabilities			
Accounts payable	-	10,741	151,798
Accrued liabilities	-	-	196,188
Total liabilities (all current)	<u>-</u>	<u>10,741</u>	<u>347,986</u>
Net position			
Investment in capital assets	-	-	636,583
Unrestricted	<u>113,650</u>	<u>45,419</u>	<u>3,910,620</u>
Total net position	<u>\$ 113,650</u>	<u>\$ 45,419</u>	<u>\$ 4,547,203</u>

concluded

COUNTY OF BARRY, MICHIGAN

Combining Statement of Revenues, Expenses

and Changes in Fund Net Position

Internal Service Funds

For the Year Ended December 31, 2013

	Data Processing	Telephone	Vehicle
Operating revenues			
Charges for services	\$ -	\$ 33,407	\$ -
Other revenues	-	-	-
Total operating revenues	-	33,407	-
Operating expenses			
Operations	110,406	30,969	36,671
Depreciation	66,440	-	122,407
Other expenses	2,004	-	-
Total operating expenses	178,850	30,969	159,078
Operating income (loss)	(178,850)	2,438	(159,078)
Nonoperating revenues			
Intergovernmental revenues	-	-	19,635
Interest revenue	-	-	-
Loss on sale of capital assets	(35,209)	-	-
Total nonoperating revenues	(35,209)	-	19,635
Income (loss) before transfers	(214,059)	2,438	(139,443)
Transfers			
Transfers in	219,935	-	219,935
Change in net position	5,876	2,438	80,492
Net position, beginning of year	1,357,856	55,546	1,312,857
Net position, end of year	\$ 1,363,732	\$ 57,984	\$ 1,393,349

Workers' Compensation	Health Insurance	Disability	Fringe Benefits	Life Insurance	Retirement
\$ 123,290 288	\$ 1,648,262	\$ 94,946	\$ 133,180	\$ 17,327	\$ 1,392,116
<u>123,578</u>	<u>1,648,262</u>	<u>94,946</u>	<u>133,180</u>	<u>17,327</u>	<u>1,392,116</u>
299,196	1,677,640	73,954	49,134	19,026	2,013,954
-	-	-	-	-	-
<u>299,196</u>	<u>1,677,640</u>	<u>73,954</u>	<u>49,134</u>	<u>19,026</u>	<u>2,013,954</u>
(175,618)	(29,378)	20,992	84,046	(1,699)	(621,838)
-	-	-	(54,565)	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>(54,565)</u>	<u>-</u>	<u>-</u>
(175,618)	(29,378)	20,992	29,481	(1,699)	(621,838)
-	-	-	-	-	681,205
(175,618)	(29,378)	20,992	29,481	(1,699)	59,367
<u>184,675</u>	<u>417,136</u>	<u>81,278</u>	<u>831,237</u>	<u>4,370</u>	<u>151,228</u>
<u>\$ 9,057</u>	<u>\$ 387,758</u>	<u>\$ 102,270</u>	<u>\$ 860,718</u>	<u>\$ 2,671</u>	<u>\$ 210,595</u>

continued...

COUNTY OF BARRY, MICHIGAN

Combining Statement of Revenues, Expenses

and Changes in Fund Net Position

Internal Service Funds

For the Year Ended December 31, 2013

	Dental and Optical	Unemployment	Total
Operating revenues			
Charges for services	\$ 58,265	\$ 46,987	\$ 3,547,780
Other revenues	-	-	288
Total operating revenues	<u>58,265</u>	<u>46,987</u>	<u>3,548,068</u>
Operating expenses			
Operations	52,913	10,740	4,374,603
Depreciation	-	-	188,847
Other expenses	-	-	2,004
Total operating expenses	<u>52,913</u>	<u>10,740</u>	<u>4,565,454</u>
Operating income (loss)	<u>5,352</u>	<u>36,247</u>	<u>(1,017,386)</u>
Nonoperating revenues			
Intergovernmental revenues	-	-	19,635
Interest revenue	-	-	(54,565)
Loss on sale of capital assets	-	-	(35,209)
Total nonoperating revenues	<u>-</u>	<u>-</u>	<u>(70,139)</u>
Income (loss) before transfers	<u>5,352</u>	<u>36,247</u>	<u>(1,087,525)</u>
Transfers			
Transfers in	-	-	1,121,075
Change in net position	<u>5,352</u>	<u>36,247</u>	<u>33,550</u>
Net position, beginning of year	<u>108,298</u>	<u>9,172</u>	<u>4,513,653</u>
Net position, end of year	<u>\$ 113,650</u>	<u>\$ 45,419</u>	<u>\$ 4,547,203</u>

concluded

COUNTY OF BARRY, MICHIGAN

 Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2013

	Data Processing	Telephone	Vehicle
Cash flows from operating activities			
Cash received from interfund services	\$ -	\$ 33,407	\$ -
Cash payments to suppliers for goods and services	(118,485)	(30,844)	(72,737)
Cash payments to employees for services	-	-	-
 Net cash provided by (used in) operating activities	 <u>(118,485)</u>	 <u>2,563</u>	 <u>(72,737)</u>
 Cash flows from non-capital financing activities	 	 	
Transfers in	<u>219,935</u>	-	<u>219,935</u>
 Cash flows from capital and related financing activities	 	 	
Intergovernmental capital grants	-	-	19,635
Purchase of capital assets	(104,915)	-	(229,157)
 Net cash used in capital and related financing activities	 <u>(104,915)</u>	 -	 <u>(209,522)</u>
 Net increase (decrease) in cash and cash equivalents	 <u>(3,465)</u>	 <u>2,563</u>	 <u>(62,324)</u>
 Cash and cash equivalents, beginning of year	 <u>1,186,254</u>	 <u>55,546</u>	 <u>1,025,208</u>
 Cash and cash equivalents, end of year	 <u>\$ 1,182,789</u>	 <u>\$ 58,109</u>	 <u>\$ 962,884</u>
 Reconciliation of operating income (loss) to net cash provided by (used in) operating activities	 	 	
Operating income (loss)	\$ (178,850)	\$ 2,438	\$ (159,078)
Adjustments to reconcile operating income (loss) to net cash (used in) provided by operating activities:			
Depreciation expense	66,440	-	122,407
(Increase) decrease in:			
Accounts payable	(6,075)	125	(36,066)
Accrued liabilities	-	-	-
 Net cash provided by (used in) operating activities	 <u>\$ (118,485)</u>	 <u>\$ 2,563</u>	 <u>\$ (72,737)</u>

Workers' Compensation	Health Insurance	Disability	Fringe Benefits	Life Insurance	Retirement
\$ 123,578	\$ 1,648,262	\$ 94,946	\$ 133,180	\$ 17,327	\$ 1,392,116
(106,488)	(1,677,640)	(69,624)	(49,134)	(19,026)	(2,000,021)
<u>17,090</u>	<u>(29,378)</u>	<u>25,322</u>	<u>84,046</u>	<u>(1,699)</u>	<u>(607,905)</u>
					681,205
17,090	(29,378)	25,322	84,046	(1,699)	73,300
<u>184,675</u>	<u>417,136</u>	<u>81,278</u>	<u>259,862</u>	<u>4,370</u>	<u>252,202</u>
<u>\$ 201,765</u>	<u>\$ 387,758</u>	<u>\$ 106,600</u>	<u>\$ 343,908</u>	<u>\$ 2,671</u>	<u>\$ 325,502</u>
\$ (175,618)	\$ (29,378)	\$ 20,992	\$ 84,046	\$ (1,699)	\$ (621,838)
850					13,933
<u>191,858</u>		<u>4,330</u>			
<u>\$ 17,090</u>	<u>\$ (29,378)</u>	<u>\$ 25,322</u>	<u>\$ 84,046</u>	<u>\$ (1,699)</u>	<u>\$ (607,905)</u>

continued...

COUNTY OF BARRY, MICHIGAN

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2013

	Dental and Optical	Unemployment	Total
Cash flows from operating activities			
Cash received from interfund services	\$ 58,265	\$ 46,987	\$ 3,548,068
Cash payments to suppliers for goods and services	-	-	(222,066)
Cash payments to employees for services	(52,913)	(30,662)	(4,005,508)
Net cash provided by (used in) operating activities	5,352	16,325	(679,506)
Cash flows from non-capital financing activities			
Transfers in	-	-	1,121,075
Cash flows from capital and related financing activities			
Intergovernmental capital grants	-	-	19,635
Purchase of capital assets	-	-	(334,072)
Net cash used in capital and related financing activities	-	-	(314,437)
Net increase (decrease) in cash and cash equivalents	5,352	16,325	127,132
Cash and cash equivalents, beginning of year	108,298	39,835	3,614,664
Cash and cash equivalents, end of year	\$ 113,650	\$ 56,160	\$ 3,741,796
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities			
Operating income (loss)	\$ 5,352	\$ 36,247	\$ (1,017,386)
Adjustments to reconcile operating income (loss) to net cash (used in) provided by operating activities:			
Depreciation expense	-	-	188,847
(Increase) decrease in:			
Accounts payable	-	(19,922)	(47,155)
Accrued liabilities	-	-	196,188
Net cash provided by (used in) operating activities	\$ 5,352	\$ 16,325	\$ (679,506)

concluded

COUNTY OF BARRY, MICHIGAN

Combining Statement of Fiduciary Assets and Liabilities

Agency Funds

December 31, 2013

	Trust and Agency	Library	Inmate Trust	Total
Assets				
Cash and cash equivalents	\$ 583,785	\$ -	\$ 4,999	\$ 588,784
Investments	-	79,402	-	79,402
Total assets	\$ 583,785	\$ 79,402	\$ 4,999	\$ 668,186
Liabilities				
Accounts payable	\$ 382,630	\$ -	\$ 4,999	\$ 387,629
Due to other governments	141,283	-	-	141,283
Undistributed receipts	59,872	79,402	-	139,274
Total liabilities	\$ 583,785	\$ 79,402	\$ 4,999	\$ 668,186

