



# 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, 2015

**MGT of America Consulting, LLC**

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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 2015. 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, 2015 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2017, 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.

Signature: \_\_\_\_\_

Barry County, Michigan

Name of Official: \_\_\_\_\_

MICHAEL BROWN

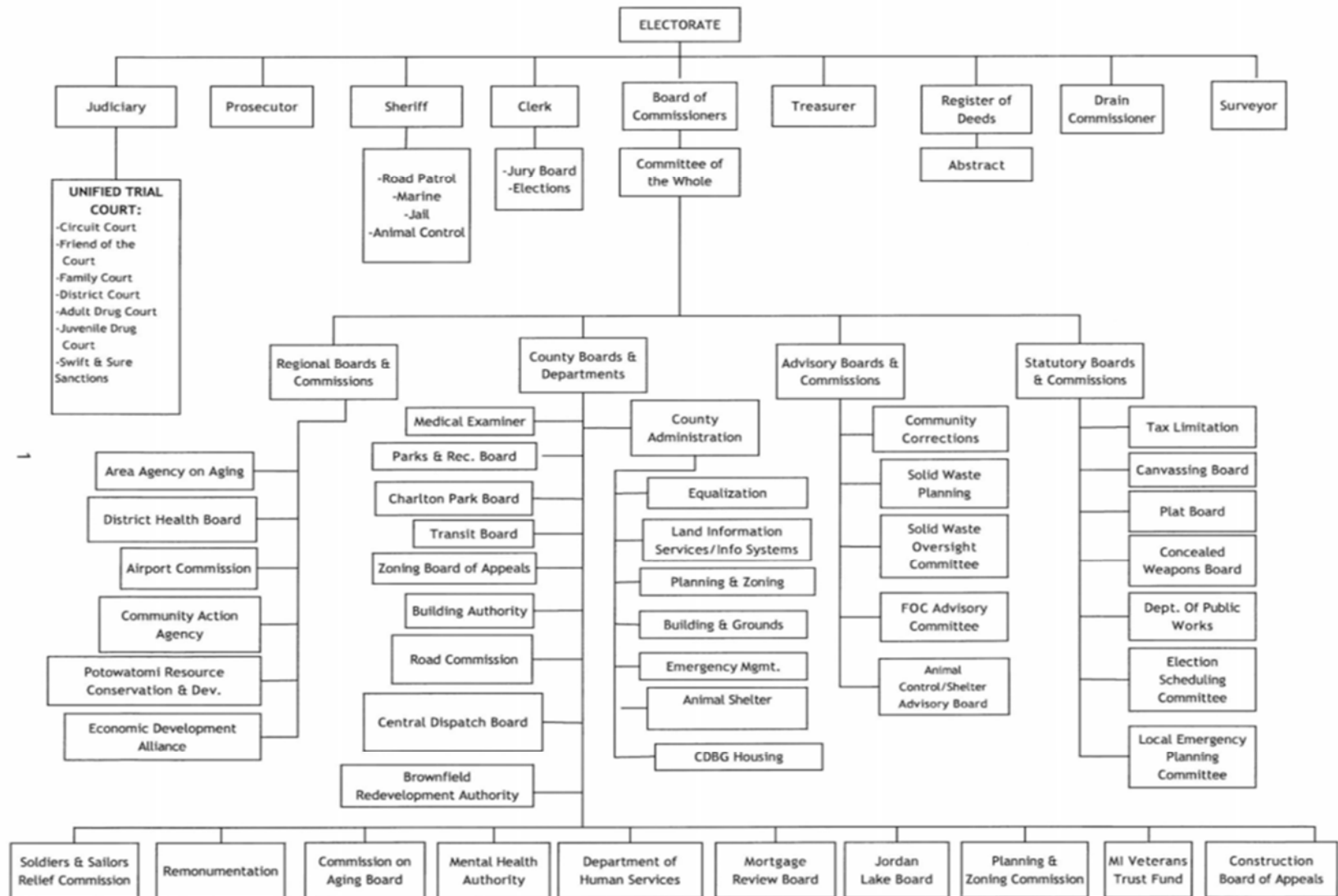
Title: \_\_\_\_\_

COUNTY ADMINISTRATOR

Date: \_\_\_\_\_

8-8-16

## **Section 3      Organization Chart**





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

# Reading a Cost Allocation Plan

## Overview

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

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate division and department indirect costs for FY2015.

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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**Summary Schedule**

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1 Building Depreciation	\$1,233	\$33,507	\$0	\$28,808	\$14,399	\$0	\$972	\$11,224	\$0	\$0
2 Equipment Depreciation	0	30,181	0	11,165	133	0	0	2,113	1,168	0
3 101-175 Administration	2,920	14,824	110	9,043	337	484	2,826	8,241	0	0
4 101-211 Legal Counsel	0	1,931	0	880	0	0	177	1,087	0	0
5 101-215 Clerk	2,293	8,573	71	5,663	222	226	1,634	5,000	0	0
6 101-243 Land Information Services	4,784	31,094	0	15,946	0	0	2,392	0	7,973	0
7 101-253 Treasurer	4,598	13,826	295	12,490	917	932	5,360	7,799	0	0
8 101-265 Buildings & Grounds	14,236	134,186	0	65,423	32,700	0	11,213	25,490	0	0
9 101-299 Miscellaneous	1,367	6,482	24	3,609	73	105	824	3,731	0	0
10 101-334 Court Security	0	24,529	0	25,940	12,965	0	0	10,106	0	0
11 101-865 Insurance	1,322	7,276	4	5,059	12	43	1,108	3,896	0	0
12 101-865-1 Property Insurance	4,492	9,872	1,701	0	0	0	1,003	1,326	0	0
13 637 Data Processing	4,463	29,007	0	14,875	0	0	2,231	0	7,438	0
<b>Total Current Allocations</b>	<b>41,707</b>	<b>345,288</b>	<b>2,206</b>	<b>198,902</b>	<b>61,758</b>	<b>1,790</b>	<b>29,738</b>	<b>80,013</b>	<b>16,578</b>	<b>0</b>
Less: Prior Year Allocations	0	0	0	0	0	0	0	65,895	26,770	0
Carry-Forward	0	0	0	0	0	0	0	14,118	(10,192)	0
<b>Proposed Costs</b>	<b>\$41,707</b>	<b>\$345,288</b>	<b>\$2,206</b>	<b>\$198,902</b>	<b>\$61,758</b>	<b>\$1,790</b>	<b>\$29,738</b>	<b>\$94,130</b>	<b>\$6,386</b>	<b>\$0</b>

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Department	101-236 Register of Deeds	101-254 Tax Tribunal	101-257 Co- Op Extension	101-266 Health Dept Building	101-275 Drain Commissioner	101-280 Soil Conservation	101-301 Sheriff's Dept	101-315 Seat Belt Enf	101-317 Snowmobile Enforcement	101-331 Marine Law
1 Building Depreciation	\$1,157	\$0	\$11,952	\$0	\$831	\$0	\$8,435	\$0	\$0	\$0
2 Equipment Depreciation	0	0	110	0	0	0	1,634	0	0	0
3 101-175 Administration	3,694	38	737	0	3,048	98	26,601	0	123	2,009
4 101-211 Legal Counsel	488	0	0	0	177	0	5,724	0	0	0
5 101-215 Clerk	2,725	30	60	0	2,046	4	17,648	0	94	955
6 101-243 Land Information Services	7,176	0	0	0	1,595	0	18,338	0	0	0
7 101-253 Treasurer	5,546	124	249	0	5,670	16	12,692	0	388	3,946
8 101-265 Buildings & Grounds	13,357	0	27,143	130,882	9,596	0	19,848	0	0	0
9 101-299 Miscellaneous	1,661	8	162	0	1,081	22	7,762	0	27	437
10 101-334 Court Security	0	0	10,762	0	0	0	0	0	0	0
11 101-865 Insurance	1,598	0	144	0	1,986	20	154,852	0	1	173
12 101-865-1 Property Insurance	1,195	0	1,412	0	858	0	1,228	0	0	0
13 637 Data Processing	6,694	0	0	0	1,488	0	17,107	0	0	0
<b>Total Current Allocations</b>	<b>45,291</b>	<b>201</b>	<b>52,732</b>	<b>130,882</b>	<b>28,376</b>	<b>159</b>	<b>291,869</b>	<b>0</b>	<b>633</b>	<b>7,519</b>
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$45,291</b>	<b>\$201</b>	<b>\$52,732</b>	<b>\$130,882</b>	<b>\$28,376</b>	<b>\$159</b>	<b>\$291,869</b>	<b>\$0</b>	<b>\$633</b>	<b>\$7,519</b>

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Department	101-333 Road Patrol	101-351 Jail	101-355 Sheriff- Animal Control	101-400 Planning	101-426 Emergency Management	101-430 Animal Control	101-441 DPW	101-601 Health	101-602 Health & Safety Fund	101-631 Substance Abuse
1 Building Depreciation	\$0	\$39,959	\$0	\$908	\$219	\$0	\$0	\$35,083	\$0	\$0
2 Equipment Depreciation	0	4,465	0	0	0	0	0	0	0	0
3 101-175 Administration	2,226	19,624	1,491	3,670	2,773	4,407	0	2,780	0	522
4 101-211 Legal Counsel	0	2,822	0	8,197	0	154	37,043	0	0	0
5 101-215 Clerk	1,233	11,506	947	2,722	1,773	3,145	0	19	0	26
6 101-243 Land Information Services	0	8,770	0	2,392	1,595	2,392	0	0	0	0
7 101-253 Treasurer	5,095	17,865	3,915	6,664	5,934	10,098	0	78	0	109
8 101-265 Buildings & Grounds	0	0	0	10,475	2,531	20,364	0	0	0	0
9 101-299 Miscellaneous	483	4,469	323	1,485	811	973	0	613	0	115
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	28,491	9,700	62	1,287	4,459	3,141	0	603	0	107
12 101-865-1 Property Insurance	0	5,817	0	937	226	695	0	8,608	0	0
13 637 Data Processing	0	8,182	0	2,231	1,488	2,231	0	0	0	0
<b>Total Current Allocations</b>	<b>37,528</b>	<b>133,180</b>	<b>6,739</b>	<b>40,968</b>	<b>21,808</b>	<b>47,599</b>	<b>37,043</b>	<b>47,784</b>	<b>0</b>	<b>879</b>
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$37,528</b>	<b>\$133,180</b>	<b>\$6,739</b>	<b>\$40,968</b>	<b>\$21,808</b>	<b>\$47,599</b>	<b>\$37,043</b>	<b>\$47,784</b>	<b>\$0</b>	<b>\$879</b>

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1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,932
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	5,462
3 101-175 Administration	798	459	428	138	0	172	388	17,433	11,399	10,744
4 101-211 Legal Counsel	0	0	0	0	0	0	0	1,733	0	2,265
5 101-215 Clerk	113	222	199	45	0	135	304	9,370	7,099	6,800
6 101-243 Land Information Services	0	0	1,595	0	0	0	0	0	7,973	0
7 101-253 Treasurer	466	917	823	186	0	559	1,383	1,657	3,544	3,126
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	67,805
9 101-299 Miscellaneous	175	100	93	30	0	37	84	3,957	2,542	5,363
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	143	39	38	18	0	0	0	7,644	4,380	7,600
12 101-865-1 Property Insurance	0	0	145	0	0	0	0	3,651	10,192	3,206
13 637 Data Processing	0	0	1,488	0	0	0	0	0	7,438	0
<b>Total Current Allocations</b>	1,696	1,736	4,810	417	0	904	2,159	45,444	54,567	175,303
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	175,305
Carry-Forward	0	0	0	0	0	0	0	0	0	(2)
<b>Proposed Costs</b>	<b>\$1,696</b>	<b>\$1,736</b>	<b>\$4,810</b>	<b>\$417</b>	<b>\$0</b>	<b>\$904</b>	<b>\$2,159</b>	<b>\$45,444</b>	<b>\$54,567</b>	<b>\$175,301</b>

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Department	Friend of the Court - DP	226 Sheriff K9 Donation	227 Animal Shelter TNR Grant 2015	228 Solid Waste	229 Two Seven Oh Inc TNR	230 Animal Shelter TNR Grant	231 C Snip Donation	232 Animal Shelter Donations	233 Barry Comm Resource Net	234 Bldg Strong Families UW
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	90	236	606	660	608	0	1,466	78	5
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	0	11	139	274	387	410	0	996	49	4
6 101-243 Land Information Services	13,554	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	0	29	72	288	43	72	0	836	447	0
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	0	20	51	132	143	132	0	317	17	1
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	0	17	13	56	36	19	0	43	3	0
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 637 Data Processing	12,644	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	26,198	166	511	1,357	1,270	1,241	0	3,658	593	10
Less: Prior Year Allocations	31,637	0	0	0	0	0	0	0	0	0
Carry-Forward	(5,439)	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$20,759</b>	<b>\$166</b>	<b>\$511</b>	<b>\$1,357</b>	<b>\$1,270</b>	<b>\$1,241</b>	<b>\$0</b>	<b>\$3,658</b>	<b>\$593</b>	<b>\$10</b>

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Department	235 Abstract Fund	236 Remonumentation Fund	238 Gypsy Moth	244 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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	0	1,481	5	0	0	1,220	332	12	0	5
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	0	890	4	0	0	143	195	8	0	4
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	0	86	0	231	893	403	14	0	14	14
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	0	326	1	0	0	268	72	3	0	1
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	0	265	0	0	0	227	18	1	0	0
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	0	3,048	10	231	893	2,261	631	23	14	24
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$3,048</b>	<b>\$10</b>	<b>\$231</b>	<b>\$893</b>	<b>\$2,261</b>	<b>\$631</b>	<b>\$23</b>	<b>\$14</b>	<b>\$24</b>

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Department	256 ROD Automation	257 Budget Stabilization	259 Local Corr Officer	260 Victims Services	263 School Liason	264 Concealed Pistol Licensing	265 Drug Law Enforce	266 Special Investigation	267 Crime Victim Rights	269 Law Library
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,757
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	11
3 101-175 Administration	962	0	50	296	0	0	0	0	1,586	235
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	421	0	23	210	0	0	0	0	985	101
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	7,117	0	187	187	0	4,610	0	173	101	29
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	9,030
9 101-299 Miscellaneous	210	0	11	64	0	0	0	0	344	51
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	1,093
11 101-865 Insurance	93	0	5	6	0	0	0	0	72	23
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	705
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>8,803</b>	<b>0</b>	<b>275</b>	<b>764</b>	<b>0</b>	<b>4,610</b>	<b>0</b>	<b>173</b>	<b>3,087</b>	<b>13,035</b>
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$8,803</b>	<b>\$0</b>	<b>\$275</b>	<b>\$764</b>	<b>\$0</b>	<b>\$4,610</b>	<b>\$0</b>	<b>\$173</b>	<b>\$3,087</b>	<b>\$13,035</b>



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Department	275 Comm on Aging	276 CDBG	277 Middleville Police Serv	279 MSHDA Home Program	281 Swift & Sure Sanctions	282 56B Sobriety Court	283 Comm Corrections	284 Rev Sharing	285 Adult Drug Court	286 Juvenile Drug Court
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$1,350	\$0	\$1,750	\$0
2 Equipment Depreciation	0	0	0	0	0	0	11	0	14	0
3 101-175 Administration	20,660	720	3,281	355	2,778	2,048	2,042	0	3,031	2,489
4 101-211 Legal Counsel	0	0	0	0	446	0	0	0	219	133
5 101-215 Clerk	13,977	147	1,267	41	2,218	1,244	1,210	0	2,373	1,706
6 101-243 Land Information Services	11,162	0	0	0	0	0	0	0	4,784	0
7 101-253 Treasurer	7,348	922	245	158	447	375	346	0	1,902	231
8 101-265 Buildings & Grounds	0	0	0	0	0	0	6,702	0	8,688	0
9 101-299 Miscellaneous	4,712	158	716	78	624	444	443	0	1,220	546
10 101-334 Court Security	0	0	0	0	0	0	1,047	0	1,357	0
11 101-865 Insurance	12,636	117	364	66	942	101	109	0	1,018	371
12 101-865-1 Property Insurance	2,026	0	0	0	0	0	259	0	335	0
13 637 Data Processing	10,413	0	0	0	0	0	0	0	4,463	0
<b>Total Current Allocations</b>	<b>82,933</b>	<b>2,064</b>	<b>5,872</b>	<b>698</b>	<b>7,454</b>	<b>4,212</b>	<b>13,519</b>	<b>0</b>	<b>31,153</b>	<b>5,475</b>
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$82,933</b>	<b>\$2,064</b>	<b>\$5,872</b>	<b>\$698</b>	<b>\$7,454</b>	<b>\$4,212</b>	<b>\$13,519</b>	<b>\$0</b>	<b>\$31,153</b>	<b>\$5,475</b>

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Department	287 Mich Justice Training	290 Social Welfare	292 CC Wrap Around	292 CC Juv Justice	292 Child Care Fund	294 Vets Trust	295 Airport Fund	297 Diverted Felons	352 FOC Ren Debt Relocations	354 Yankee Springs Water
1 Building Depreciation	\$0	\$0	\$607	\$1,699	\$3,387	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	6	16	31	0	0	0	0	0
3 101-175 Administration	43	160	1,643	1,456	8,311	28	1,394	159	14	14
4 101-211 Legal Counsel	0	0	0	0	566	0	0	0	0	0
5 101-215 Clerk	19	56	1,289	1,143	3,276	15	1,094	41	11	11
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	29	187	0	14	3,602	0	6,584	303	0	0
8 101-265 Buildings & Grounds	0	0	1,378	3,858	7,693	0	0	0	0	0
9 101-299 Miscellaneous	9	35	354	314	2,519	6	300	35	3	3
10 101-334 Court Security	0	0	546	1,530	3,050	0	0	0	0	0
11 101-865 Insurance	4	19	0	0	2,170	2	0	23	0	0
12 101-865-1 Property Insurance	0	0	72	201	400	0	0	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	104	457	5,894	10,229	35,005	52	9,372	562	29	29
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$104</b>	<b>\$457</b>	<b>\$5,894</b>	<b>\$10,229</b>	<b>\$35,005</b>	<b>\$52</b>	<b>\$9,372</b>	<b>\$562</b>	<b>\$29</b>	<b>\$29</b>

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Department	355 Middleville Water Debt	356 Middleville Water Debt 206	357 Fawn Lake Sewer	358 Yankee Spring	359 Finkbeiner/Cr ain Debt	365 Southwest Barry Fair Lake	367 1994 BPW Middleville	368 Thornapple Manor	371 KCC Debt Serv	372 Courts & Law Build Debt
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	14	14	24	14	24	19	0	7,832	0	5
4 101-211 Legal Counsel	0	0	797	0	0	0	0	0	0	0
5 101-215 Clerk	11	11	19	11	19	15	0	45	0	4
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	3	3	5	3	5	4	0	1,728	0	1
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	0	0	0	0	0	0	0	2,834	0	0
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	40,906	0	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	29	29	845	29	48	38	0	53,345	0	10
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$29</b>	<b>\$29</b>	<b>\$845</b>	<b>\$29</b>	<b>\$48</b>	<b>\$38</b>	<b>\$0</b>	<b>\$53,345</b>	<b>\$0</b>	<b>\$10</b>

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Department	374 1999 BPW Middleville	376 2003 Refunding Sewer	377 Leach & Middle Lake	454 Yankee Spring Water	466 Thornapple Bldg Auth	472 McKeown Bridge Park	477 Leach- Middle Lake	502 2012 Delinquent Tax	510 2010 Delinquent Tax	511 2011 Delinquent Tax
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	29	5	14	0	5	0	0	48	0	0
4 101-211 Legal Counsel	0	0	334	0	0	0	0	0	0	0
5 101-215 Clerk	23	4	11	0	4	0	0	38	0	0
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	0	0	0	0	0	0	0	0	0	0
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	6	1	3	0	1	0	0	10	0	0
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	0	0	0	0	0	0	0	0	0	0
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	57	10	363	0	10	0	0	96	0	0
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$57</b>	<b>\$10</b>	<b>\$363</b>	<b>\$0</b>	<b>\$10</b>	<b>\$0</b>	<b>\$0</b>	<b>\$96</b>	<b>\$0</b>	<b>\$0</b>

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Department	512 Thornapple Manor Fund	513 2013 Delinquent Tax Payment	514 2014 Delinquent Tax Payment	515 2015 Delinquent Tax Payment	516 100% Tax Payment	517 Foreclosure Fund	527 2007 Del Tax Fund	528 2008 Del Tax Fund	529 2009 Del Tax Fund	588 Transit Fund
1 Building 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	489	57	0	0	5	24	0	0	0	17,347
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	383	45	0	0	4	19	0	0	0	11,341
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	7,973
7 101-253 Treasurer	3,674	0	0	0	0	0	0	0	0	4,063
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	105	12	0	0	1	5	0	0	0	3,980
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	0	0	0	0	0	0	0	0	0	18,229
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	1,357
13 637 Data Processing	0	0	0	0	0	0	0	0	0	7,438
<b>Total Current Allocations</b>	4,651	115	0	0	10	48	0	0	0	71,728
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$4,651</b>	<b>\$115</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10</b>	<b>\$48</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$71,728</b>

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Department	595 Commissary	660 Telephone	661 Vehicle Fund	676 Worker's Comp Fund	677 Health Ins. Fund	678 Disability Fund	680 Fringe Benefit Fund	681 Life Ins. Fund	682 Retirement Fund	683 Dental/Optical
1 Building 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	1,355	354	885	1,550	12,093	1,088	377	215	11,976	1,486
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	650	105	38	154	368	639	38	60	109	872
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	0	187	115	735	2,334	504	677	418	547	14
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	295	77	195	341	2,667	236	83	47	2,643	322
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	115	48	183	296	2,541	60	72	30	2,588	82
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>2,415</b>	<b>772</b>	<b>1,416</b>	<b>3,076</b>	<b>20,004</b>	<b>2,528</b>	<b>1,247</b>	<b>771</b>	<b>17,863</b>	<b>2,776</b>
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$2,415</b>	<b>\$772</b>	<b>\$1,416</b>	<b>\$3,076</b>	<b>\$20,004</b>	<b>\$2,528</b>	<b>\$1,247</b>	<b>\$771</b>	<b>\$17,863</b>	<b>\$2,776</b>

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Department	684 Unemployment	711 Cementary Trust	716 Co-Op Ext Grant	792 Inmate Trust	801 Drain Fund	804 Drain Maint	841 FEMA House Elevation	843 Gun Lake Weed Assess	851 Drain Debt	Mental Health
1 Building 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	71	0	5	0	2,993	369	0	177	29	926
4 101-211 Legal Counsel	0	0	0	0	20,063	0	0	0	0	0
5 101-215 Clerk	11	0	4	0	2,349	289	0	139	23	0
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	504	0	0	0	0	0	0	461	0	0
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	571
9 101-299 Miscellaneous	16	0	1	0	645	79	0	38	6	204
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	12	0	0	0	0	0	0	0	0	203
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	1,968
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	614	0	10	0	26,050	738	0	815	57	3,872
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$614</b>	<b>\$0</b>	<b>\$10</b>	<b>\$0</b>	<b>\$26,050</b>	<b>\$738</b>	<b>\$0</b>	<b>\$815</b>	<b>\$57</b>	<b>\$3,872</b>

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Department	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$6,394	\$0	\$268,564
2 Equipment Depreciation	42	0	56,563
3 101-175 Administration	559	0	277,621
4 101-211 Legal Counsel	0	0	85,234
5 101-215 Clerk	53	0	147,202
6 101-243 Land Information Services	5,581	0	157,066
7 101-253 Treasurer	154	0	190,195
8 101-265 Buildings & Grounds	50,889	0	674,057
9 101-299 Miscellaneous	123	0	77,605
10 101-334 Court Security	4,134	0	97,059
11 101-865 Insurance	108	0	291,447
12 101-865-1 Property Insurance	1,564	0	106,356
13 637 Data Processing	5,206	0	146,524
<b>Total Current Allocations</b>	<b>74,807</b>	<b>0</b>	<b>2,575,492</b>
Less: Prior Year Allocations	0	0	299,607
Carry-Forward	0	0	(1,515)
<b>Proposed Costs</b>	<b>\$74,807</b>	<b>\$0</b>	<b>\$2,573,977</b>



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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
14 101-101 Bd of Commissioners	41,707	0	0	0	41,707
15 101-140 Trial Court Criminal & Civil	345,288	0	0	0	345,288
16 101-147 Jury Board	2,206	0	0	0	2,206
17 101-148 Family Division	198,902	0	0	0	198,902
18 101-151 Adult Probation	61,758	0	0	0	61,758
19 101-191 Elections	1,790	0	0	0	1,790
20 101-225 Equalization	29,738	0	0	0	29,738
21 101-229/CRV Prosecutor/Crime Victim	80,013	65,895	14,118	0	94,130
22 101-229-1 Prosecutor DP	16,578	26,770	(10,192)	0	6,386
23 101-230 Extraditions	0	0	0	0	0
24 101-236 Register of Deeds	45,291	0	0	0	45,291
25 101-254 Tax Tribunal	201	0	0	0	201
26 101-257 Co-Op Extension	52,732	0	0	0	52,732
27 101-266 Health Dept Building	130,882	0	0	0	130,882
28 101-275 Drain Commissioner	28,376	0	0	0	28,376
29 101-280 Soil Conservation	159	0	0	0	159
30 101-301 Sheriff's Dept	291,869	0	0	0	291,869
31 101-315 Seat Belt Enf	0	0	0	0	0
32 101-317 Snowmobile Enforcement	633	0	0	0	633
33 101-331 Marine Law	7,519	0	0	0	7,519
34 101-333 Road Patrol	37,528	0	0	0	37,528
35 101-351 Jail	133,180	0	0	0	133,180
36 101-355 Sheriff-Animal Control	6,739	0	0	0	6,739
37 101-400 Planning	40,968	0	0	0	40,968
38 101-426 Emergency Management	21,808	0	0	0	21,808
39 101-430 Animal Control	47,599	0	0	0	47,599
40 101-441 DPW	37,043	0	0	0	37,043
41 101-601 Health	47,784	0	0	0	47,784
42 101-602 Health & Safety Fund	0	0	0	0	0
43 101-631 Substance Abuse	879	0	0	0	879
44 101-648 Medical Examiners	1,696	0	0	0	1,696
45 101-681 Veterans Burial	1,736	0	0	0	1,736
46 101-682 Veterans Counselor	4,810	0	0	0	4,810
47 101-689 Soldiers & Sailors	417	0	0	0	417
48 101-900 Capital Outlay	0	0	0	0	0
49 101-999 Appropriations	904	0	0	0	904
50 201 Road Commission	2,159	0	0	0	2,159
51 205 Central Dispatch	45,444	0	0	0	45,444
52 208 Charlton Park Fund	54,567	0	0	0	54,567
53 215 Friend of the Court	175,303	175,305	(2)	0	175,301

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
54 Friend of the Court - DP	26,198	31,637	(5,439)	0	20,759
55 226 Sheriff K9 Donation	166	0	0	0	166
56 227 Animal Shelter TNR Grant 2015	511	0	0	0	511
57 228 Solid Waste	1,357	0	0	0	1,357
58 229 Two Seven Oh Inc TNR	1,270	0	0	0	1,270
59 230 Animal Shelter TNR Grant	1,241	0	0	0	1,241
60 231 C Snip Donation	0	0	0	0	0
61 232 Animal Shelter Donations	3,658	0	0	0	3,658
62 233 Barry Comm Resource Net	593	0	0	0	593
63 234 Bldg Strong Families UW	10	0	0	0	10
64 235 Abstract Fund	0	0	0	0	0
65 236 Remonumentation Fund	3,048	0	0	0	3,048
66 238 Gypsy Moth	10	0	0	0	10
67 244 Comm on Aging Building	231	0	0	0	231
68 247 Thornapple Namor Depr Fund	893	0	0	0	893
69 248 Building Rehab Fund	2,261	0	0	0	2,261
70 250 Park & Rec Fund	631	0	0	0	631
71 252 Co Agriculture Preserve	23	0	0	0	23
72 253 Master Land Use Prog	14	0	0	0	14
73 255 EDC	24	0	0	0	24
74 256 ROD Automation	8,803	0	0	0	8,803
75 257 Budget Stabilization	0	0	0	0	0
76 259 Local Corr Officer	275	0	0	0	275
77 260 Victims Services	764	0	0	0	764
78 263 School Liason	0	0	0	0	0
79 264 Concealed Pistol Licensing	4,610	0	0	0	4,610
80 265 Drug Law Enforce	0	0	0	0	0
81 266 Special Investigation	173	0	0	0	173
82 267 Crime Victim Rights	3,087	0	0	0	3,087
83 269 Law Library	13,035	0	0	0	13,035
84 275 Comm on Aging	82,933	0	0	0	82,933
85 276 CDBG	2,064	0	0	0	2,064
86 277 Middleville Police Serv	5,872	0	0	0	5,872
87 279 MSHDA Home Program	698	0	0	0	698
88 281 Swift & Sure Sanctions	7,454	0	0	0	7,454
89 282 56B Sobriety Court	4,212	0	0	0	4,212
90 283 Comm Corrections	13,519	0	0	0	13,519
91 284 Rev Sharing	0	0	0	0	0
92 285 Adult Drug Court	31,153	0	0	0	31,153
93 286 Juvenile Drug Court	5,475	0	0	0	5,475

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
94 287 Mich Justice Training	104	0	0	0	104
95 290 Social Welfare	457	0	0	0	457
96 292 CC Wrap Around	5,894	0	0	0	5,894
97 292 CC Juv Justice	10,229	0	0	0	10,229
98 292 Child Care Fund	35,005	0	0	0	35,005
99 294 Vets Trust	52	0	0	0	52
100 295 Airport Fund	9,372	0	0	0	9,372
101 297 Diverted Felons	562	0	0	0	562
102 352 FOC Ren Debt Relocations	29	0	0	0	29
103 354 Yankee Springs Water	29	0	0	0	29
104 355 Middleville Water Debt	29	0	0	0	29
105 356 Middleville Water Debt 206	29	0	0	0	29
106 357 Fawn Lake Sewer	845	0	0	0	845
107 358 Yankee Spring	29	0	0	0	29
108 359 Finkbeiner/Crain Debt	48	0	0	0	48
109 365 Southwest Barry Fair Lake	38	0	0	0	38
110 367 1994 BPW Middleville	0	0	0	0	0
111 368 Thornapple Manor	53,345	0	0	0	53,345
112 371 KCC Debt Serv	0	0	0	0	0
113 372 Courts & Law Build Debt	10	0	0	0	10
114 374 1999 BPW Middleville	57	0	0	0	57
115 376 2003 Refunding Sewer	10	0	0	0	10
116 377 Leach & Middle Lake	363	0	0	0	363
117 454 Yankee Spring Water	0	0	0	0	0
118 466 Thornapple Bldg Auth	10	0	0	0	10
119 472 McKeown Bridge Park	0	0	0	0	0
120 477 Leach-Middle Lake	0	0	0	0	0
121 502 2012 Delinquent Tax	96	0	0	0	96
122 510 2010 Delinquent Tax	0	0	0	0	0
123 511 2011 Delinquent Tax	0	0	0	0	0
124 512 Thornapple Manor Fund	4,651	0	0	0	4,651
125 513 2013 Delinquent Tax Payment	115	0	0	0	115
126 514 2014 Delinquent Tax Payment	0	0	0	0	0
127 515 2015 Delinquent Tax Payment	0	0	0	0	0
128 516 100% Tax Payment	10	0	0	0	10
129 517 Foreclosure Fund	48	0	0	0	48
130 527 2007 Del Tax Fund	0	0	0	0	0
131 528 2008 Del Tax Fund	0	0	0	0	0
132 529 2009 Del Tax Fund	0	0	0	0	0
133 588 Transit Fund	71,728	0	0	0	71,728

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
134 595 Commissary	2,415	0	0	0	2,415
135 660 Telephone	772	0	0	0	772
136 661 Vehicle Fund	1,416	0	0	0	1,416
137 676 Worker's Comp Fund	3,076	0	0	0	3,076
138 677 Health Ins. Fund	20,004	0	0	0	20,004
139 678 Disability Fund	2,528	0	0	0	2,528
140 680 Fringe Benefit Fund	1,247	0	0	0	1,247
141 681 Life Ins. Fund	771	0	0	0	771
142 682 Retirement Fund	17,863	0	0	0	17,863
143 683 Dental/Optical	2,776	0	0	0	2,776
144 684 Unemployment	614	0	0	0	614
145 711 Cementary Trust	0	0	0	0	0
146 716 Co-Op Ext Grant	10	0	0	0	10
147 792 Inmate Trust	0	0	0	0	0
148 801 Drain Fund	26,050	0	0	0	26,050
149 804 Drain Maint	738	0	0	0	738
150 841 FEMA House Elevation	0	0	0	0	0
151 843 Gun Lake Weed Assess	815	0	0	0	815
152 851 Drain Debt	57	0	0	0	57
153 Mental Health	3,872	0	0	0	3,872
154 Other	74,807	0	0	0	74,807
<b>Total</b>	<b>2,575,492</b>	<b>299,607</b>	<b>(1,515)</b>	<b>0</b>	<b>2,573,977</b>

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

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

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

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

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

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**A. Department Costs**

**Dept:1 Building Depreciation**

Description		Amount	General Admin	Courthouse	Annex	Courts & Law	County Jail	FOC Building	Health Building	Old Library
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Building Use Charge	P	287,610	0	17,961	2,429	111,783	48,232	62,720	34,965	9,520
Subtotal - Services & Supplies		287,610	0	17,961	2,429	111,783	48,232	62,720	34,965	9,520
<b>Department Cost Total</b>		287,610	0	17,961	2,429	111,783	48,232	62,720	34,965	9,520
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		287,610	0	17,961	2,429	111,783	48,232	62,720	34,965	9,520
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$287,610</b>		<b>\$17,961</b>	<b>\$2,429</b>	<b>\$111,783</b>	<b>\$48,232</b>	<b>\$62,720</b>	<b>\$34,965</b>	<b>\$9,520</b>

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

**Dept:1 Building Depreciation**

Department	First Incoming	Second Incoming	Courthouse	Annex	Courts & Law	County Jail	FOC Building	Health Building	Old Library
9 Cost Plan	\$0	\$969	\$61	\$8	\$377	\$163	\$211	\$118	\$32
Subtotal - 101-299 Miscellaneous	0	969	61	8	377	163	211	118	32
<b>Total Incoming</b>	0	969	61	8	377	163	211	118	32
<b>C. Total Allocated</b>		<u>\$288,579</u>	<u>\$18,022</u>	<u>\$2,438</u>	<u>\$112,160</u>	<u>\$48,394</u>	<u>\$62,932</u>	<u>\$35,083</u>	<u>\$9,552</u>
			6.24%	0.84%	38.87%	16.77%	21.81%	12.16%	3.31%

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**Courthouse Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	704	5.95%	\$1,068	\$0	\$1,068	\$4	\$1,072
5 101-215 Clerk	1,471	12.43%	2,232	0	2,232	8	2,240
6 101-243 Land Information Services	750	6.34%	1,138	0	1,138	4	1,142
7 101-253 Treasurer	744	6.29%	1,129	0	1,129	4	1,133
8 101-265 Buildings & Grounds	200	1.69%	304	0	304	1	305
14 101-101 Bd of Commissioners	810	6.84%	1,229	0	1,229	4	1,233
15 101-140 Trial Court Criminal & Civil	4,115	34.77%	6,245	0	6,245	21	6,266
20 101-225 Equalization	638	5.39%	968	0	968	3	972
24 101-236 Register of Deeds	760	6.42%	1,153	0	1,153	4	1,157
28 101-275 Drain Commissioner	546	4.61%	829	0	829	3	831
37 101-400 Planning	596	5.04%	904	0	904	3	908
38 101-426 Emergency Management	144	1.22%	219	0	219	1	219
83 269 Law Library	357	3.02%	542	0	542	2	544
<b>Subtotal</b>	11,835	100.00%	17,961	0	17,961	61	18,022
Direct Bills					0		0
<b>Total</b>					<b>\$17,961</b>		<b>\$18,022</b>

Basis Units: Assigned Square Footage  
Source:



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**Annex Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-253 Treasurer	105	3.69%	\$90	\$0	\$90	\$0	\$90
8 101-265 Buildings & Grounds	133	4.67%	113	0	113	0	114
90 283 Comm Corrections	219	7.69%	187	0	187	1	187
92 285 Adult Drug Court	284	9.97%	242	0	242	1	243
154 Other	2,107	73.98%	1,797	0	1,797	6	1,803
<b>Subtotal</b>	2,848	100.00%	2,429	0	2,429	8	2,438
Direct Bills					0		0
<b>Total</b>					<b>\$2,429</b>		<b>\$2,438</b>

Basis Units: Assigned Square Footage  
Source:

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**Courts & Law Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	864	3.89%	\$4,354	\$0	\$4,354	\$15	\$4,368
15 101-140 Trial Court Criminal & Civil	5,388	24.29%	27,150	0	27,150	92	27,241
17 101-148 Family Division	5,698	25.69%	28,712	0	28,712	97	28,808
18 101-151 Adult Probation	2,848	12.84%	14,351	0	14,351	48	14,399
21 101-229/CRV Prosecutor/Crime Victim	2,220	10.01%	11,186	0	11,186	38	11,224
26 101-257 Co-Op Extension	2,364	10.66%	11,912	0	11,912	40	11,952
83 269 Law Library	240	1.08%	1,209	0	1,209	4	1,213
90 283 Comm Corrections	230	1.04%	1,159	0	1,159	4	1,163
92 285 Adult Drug Court	298	1.34%	1,502	0	1,502	5	1,507
96 292 CC Wrap Around	120	0.54%	605	0	605	2	607
97 292 CC Juv Justice	336	1.51%	1,693	0	1,693	6	1,699
98 292 Child Care Fund	670	3.02%	3,376	0	3,376	11	3,387
154 Other	908	4.09%	4,575	0	4,575	15	4,591
<b>Subtotal</b>	22,184	100.00%	111,783	0	111,783	377	112,160
Direct Bills					0		0
<b>Total</b>					<b>\$111,783</b>		<b>\$112,160</b>

Basis Units: Assigned Square Footage  
Source:

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**County Jail Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30 101-301 Sheriff's Dept	2,166	17.43%	\$8,407	\$0	\$8,407	\$28	\$8,435
35 101-351 Jail	10,261	82.57%	39,825	0	39,825	134	39,959
<b>Subtotal</b>	12,427	100.00%	48,232	0	48,232	163	48,394
Direct Bills					0		0
<b>Total</b>					<b>\$48,232</b>		<b>\$48,394</b>
Basis Units: Assigned Square Footage							
Source:							

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**FOC Building Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 215 Friend of the Court	100	100.00%	\$62,720	\$0	\$62,720	\$211	\$62,932
<b>Subtotal</b>	100	100.00%	62,720	0	62,720	211	62,932
Direct Bills					0		0
<b>Total</b>					<b>\$62,720</b>		<b>\$62,932</b>
Basis Units: Direct to FOC							
Source:							

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**Health Building Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
41 101-601 Health	100	100.00%	\$34,965	\$0	\$34,965	\$118	\$35,083
<b>Subtotal</b>	100	100.00%	34,965	0	34,965	118	35,083
Direct Bills					0		0
<b>Total</b>					<b>\$34,965</b>		<b>\$35,083</b>
Basis Units: Direct to Health Source:							

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**Old Library Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	4,408.40	50.97%	\$4,852	\$0	\$4,852	\$16	\$4,869
13 637 Data Processing	4,240.40	49.03%	4,667	0	4,667	16	4,683
<b>Subtotal</b>	8,648.80	100.00%	9,520	0	9,520	32	9,552
Direct Bills					0		0
<b>Total</b>					<b>\$9,520</b>		<b>\$9,552</b>
Basis Units: Assigned Square Footage							
Source:							

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**Allocation Summary**

**Dept:1 Building Depreciation**

Department	Courthouse	Annex	Courts & Law	County Jail	FOC Building	Health Building	Old Library	Total
3 101-175 Administration	\$1,072	\$0	\$0	\$0	\$0	\$0	\$0	\$1,072
5 101-215 Clerk	2,240	0	0	0	0	0	0	2,240
6 101-243 Land Information Services	1,142	0	0	0	0	0	0	1,142
7 101-253 Treasurer	1,133	90	0	0	0	0	0	1,223
8 101-265 Buildings & Grounds	305	114	4,368	0	0	0	4,869	9,655
13 637 Data Processing	0	0	0	0	0	0	4,683	4,683
14 101-101 Bd of Commissioners	1,233	0	0	0	0	0	0	1,233
15 101-140 Trial Court Criminal & Civil	6,266	0	27,241	0	0	0	0	33,507
17 101-148 Family Division	0	0	28,808	0	0	0	0	28,808
18 101-151 Adult Probation	0	0	14,399	0	0	0	0	14,399
20 101-225 Equalization	972	0	0	0	0	0	0	972
21 101-229/CRV Prosecutor/Crime Victim	0	0	11,224	0	0	0	0	11,224
24 101-236 Register of Deeds	1,157	0	0	0	0	0	0	1,157
26 101-257 Co-Op Extension	0	0	11,952	0	0	0	0	11,952
28 101-275 Drain Commissioner	831	0	0	0	0	0	0	831
30 101-301 Sheriff's Dept	0	0	0	8,435	0	0	0	8,435
35 101-351 Jail	0	0	0	39,959	0	0	0	39,959
37 101-400 Planning	908	0	0	0	0	0	0	908
38 101-426 Emergency Management	219	0	0	0	0	0	0	219
41 101-601 Health	0	0	0	0	0	35,083	0	35,083
53 215 Friend of the Court	0	0	0	0	62,932	0	0	62,932
83 269 Law Library	544	0	1,213	0	0	0	0	1,757
90 283 Comm Corrections	0	187	1,163	0	0	0	0	1,350
92 285 Adult Drug Court	0	243	1,507	0	0	0	0	1,750
96 292 CC Wrap Around	0	0	607	0	0	0	0	607
97 292 CC Juv Justice	0	0	1,699	0	0	0	0	1,699
98 292 Child Care Fund	0	0	3,387	0	0	0	0	3,387
154 Other	0	1,803	4,591	0	0	0	0	6,394
<b>Total</b>	<b>\$18,022</b>	<b>\$2,438</b>	<b>\$112,160</b>	<b>\$48,394</b>	<b>\$62,932</b>	<b>\$35,083</b>	<b>\$9,552</b>	<b>\$288,579</b>

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**Equipment Depreciation**  
**Nature and Extent of Service**

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

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

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

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



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**A. Department Costs**

**Dept:2 Equipment Depreciation**

Description		Amount	General Admin	C & L Building Equipment	Jail Equipment	Dept. Specific Equip.	Data Processing Equipment	Vehicles
Personnel Costs								
Salaries	S	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0
Services & Supplies Cost								
Depreciation	P	71,636	0	1,023	4,406	41,698	10,538	13,971
Subtotal - Services & Supplies		71,636	0	1,023	4,406	41,698	10,538	13,971
<b>Department Cost Total</b>		71,636	0	1,023	4,406	41,698	10,538	13,971
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		71,636	0	1,023	4,406	41,698	10,538	13,971
General Admin Distribution			0	0	0	0	0	0
<b>Grand Total</b>		<b>\$71,636</b>		<b>\$1,023</b>	<b>\$4,406</b>	<b>\$41,698</b>	<b>\$10,538</b>	<b>\$13,971</b>

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

**Dept:2 Equipment Depreciation**

Department	First Incoming	Second Incoming	C & L Building Equipment	Jail Equipment	Dept. Specific Equip.	Data Processing Equipment	Vehicles
9 Cost Plan	\$0	\$969	\$14	\$60	\$564	\$143	\$189
Subtotal - 101-299 Miscellaneous	0	969	14	60	564	143	189
<b>Total Incoming</b>	0	969	14	60	564	143	189
<b>C. Total Allocated</b>		<u>\$72,605</u>	<u>\$1,037</u>	<u>\$4,465</u>	<u>\$42,263</u>	<u>\$10,680</u>	<u>\$14,160</u>
			1.43%	6.15%	58.21%	14.71%	19.50%

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**C & L Building Equipment Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	864	3.89%	\$40	\$0	\$40	\$1	\$40
15 101-140 Trial Court Criminal & Civil	5,388	24.29%	248	0	248	3	252
17 101-148 Family Division	5,698	25.69%	263	0	263	4	266
18 101-151 Adult Probation	2,848	12.84%	131	0	131	2	133
21 101-229/CRV Prosecutor/Crime Victim	2,220	10.01%	102	0	102	1	104
26 101-257 Co-Op Extension	2,364	10.66%	109	0	109	1	110
83 269 Law Library	240	1.08%	11	0	11	0	11
90 283 Comm Corrections	230	1.04%	11	0	11	0	11
92 285 Adult Drug Court	298	1.34%	14	0	14	0	14
96 292 CC Wrap Around	120	0.54%	6	0	6	0	6
97 292 CC Juv Justice	336	1.51%	15	0	15	0	16
98 292 Child Care Fund	670	3.02%	31	0	31	0	31
154 Other	908	4.09%	42	0	42	1	42
<b>Subtotal</b>	22,184	100.00%	1,023	0	1,023	14	1,037
Direct Bills					0		0
<b>Total</b>					<b>\$1,023</b>		<b>\$1,037</b>

Basis Units: Assigned Square Footage  
Source:

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**Jail Equipment Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35 101-351 Jail	100	100.00%	\$4,406	\$0	\$4,406	\$60	\$4,465
<b>Subtotal</b>	100	100.00%	4,406	0	4,406	60	4,465
Direct Bills					0		0
<b>Total</b>					<b>\$4,406</b>		<b>\$4,465</b>
Basis Units: Direct to Jail							
Source:							

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**Dept. Specific Equip. Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-215 Clerk	4,382.45	10.51%	\$4,382	\$0	\$4,382	\$59	\$4,442
8 101-265 Buildings & Grounds	1,280.60	3.07%	1,281	0	1,281	17	1,298
15 101-140 Trial Court Criminal & Civil	26,129.96	62.66%	26,130	0	26,130	354	26,484
17 101-148 Family Division	4,877.26	11.70%	4,877	0	4,877	66	4,943
21 101-229/CRV Prosecutor/Crime Victim	1,982.10	4.75%	1,982	0	1,982	27	2,009
30 101-301 Sheriff's Dept	1,612.49	3.87%	1,612	0	1,612	22	1,634
53 215 Friend of the Court	1,433.40	3.44%	1,433	0	1,433	19	1,453
<b>Subtotal</b>	41,698.26	100.00%	41,698	0	41,698	564	42,263
Direct Bills					0		0
<b>Total</b>					<b>\$41,698</b>		<b>\$42,263</b>

Basis Units: Current Depreciation Amount  
Source:

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**Data Processing Equipment Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-215 Clerk	2,786.80	26.45%	\$2,787	\$0	\$2,787	\$38	\$2,825
7 101-253 Treasurer	3,199.00	30.36%	3,199	0	3,199	43	3,242
15 101-140 Trial Court Criminal & Civil	3,399.96	32.26%	3,400	0	3,400	46	3,446
22 101-229-1 Prosecutor DP	1,152.01	10.93%	1,152	0	1,152	16	1,168
<b>Subtotal</b>	<b>10,537.77</b>	<b>100.00%</b>	<b>10,538</b>	<b>0</b>	<b>10,538</b>	<b>143</b>	<b>10,680</b>
Direct Bills					0		0
<b>Total</b>					<b>\$10,538</b>		<b>\$10,680</b>

Basis Units: Current Depreciation Amount  
Source:

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**Vehicles Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	4,139.17	29.63%	\$4,139	\$0	\$4,139	\$56	\$4,195
17 101-148 Family Division	5,876.32	42.06%	5,876	0	5,876	80	5,956
53 215 Friend of the Court	3,955.52	28.31%	3,956	0	3,956	54	4,009
<b>Subtotal</b>	<b>13,971.01</b>	<b>100.00%</b>	<b>13,971</b>	<b>0</b>	<b>13,971</b>	<b>189</b>	<b>14,160</b>
Direct Bills					0		0
<b>Total</b>					<b>\$13,971</b>		<b>\$14,160</b>

Basis Units: Vehicle Current Depreciation Amount

Source:

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**Allocation Summary**

**Dept:2 Equipment Depreciation**

Department	C & L Building Equipment	Jail Equipment	Dept. Specific Equip.	Data Processing Equipment	Vehicles	Total
5 101-215 Clerk	\$0	\$0	\$4,442	\$2,825	\$0	\$7,266
7 101-253 Treasurer	0	0	0	3,242	0	3,242
8 101-265 Buildings & Grounds	40	0	1,298	0	4,195	5,533
15 101-140 Trial Court Criminal & Civil	252	0	26,484	3,446	0	30,181
17 101-148 Family Division	266	0	4,943	0	5,956	11,165
18 101-151 Adult Probation	133	0	0	0	0	133
21 101-229/CRV Prosecutor/Crime Victim	104	0	2,009	0	0	2,113
22 101-229-1 Prosecutor DP	0	0	0	1,168	0	1,168
26 101-257 Co-Op Extension	110	0	0	0	0	110
30 101-301 Sheriff's Dept	0	0	1,634	0	0	1,634
35 101-351 Jail	0	4,465	0	0	0	4,465
53 215 Friend of the Court	0	0	1,453	0	4,009	5,462
83 269 Law Library	11	0	0	0	0	11
90 283 Comm Corrections	11	0	0	0	0	11
92 285 Adult Drug Court	14	0	0	0	0	14
96 292 CC Wrap Around	6	0	0	0	0	6
97 292 CC Juv Justice	16	0	0	0	0	16
98 292 Child Care Fund	31	0	0	0	0	31
154 Other	42	0	0	0	0	42
<b>Total</b>	<b>\$1,037</b>	<b>\$4,465</b>	<b>\$42,263</b>	<b>\$10,680</b>	<b>\$14,160</b>	<b>\$72,605</b>



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

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

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

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

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

- **Computer Operations** - Data processing services for the County are an important and complex service consuming a large portion of the County's resources and time. The Administrator coordinates the County's IT services to assure the most efficient and appropriate applications are in use. The cost for this service is allocated directly to the Data Processing schedule (Dept. 13) within this plan.
- **Personnel Management** - The Administrator coordinates the County's various fringe benefit programs, labor agreements, and employee relations services. The costs of these services are allocated to all departments based on the number of full time equivalent employees in the payroll system.

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

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

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**A. Department Costs**

**Dept:3 101-175 Administration**

Description		Amount	General Admin	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management
<b>Personnel Costs</b>								
Salaries	S1	169,871	9,343	77,971	53,000	7,644	5,436	16,477
Salary % Split			5.50%	45.90%	31.20%	4.50%	3.20%	9.70%
Benefits	S	79,635	4,380	36,552	24,846	3,584	2,548	7,725
Subtotal - Personnel Costs		249,505	13,723	114,523	77,846	11,228	7,984	24,202
<b>Services &amp; Supplies Cost</b>								
Office Supplies	S	770	42	353	240	35	25	75
Postage	S	277	15	127	86	12	9	27
Dues & Subscriptions	S	380	21	174	119	17	12	37
Telephone & Fax	S	1,029	57	472	321	46	33	100
Travel	S	1,043	57	479	325	47	33	101
Employee Training	S	864	47	396	269	39	28	84
Subtotal - Services & Supplies		4,362	240	2,002	1,361	196	140	423
<b>Department Cost Total</b>		253,868	13,963	116,525	79,207	11,424	8,124	24,625
<b>Adjustments to Cost</b>								
Subtotal - Adjustments		0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		253,868	13,963	116,525	79,207	11,424	8,124	24,625
General Admin Distribution			(13,963)	6,782	4,610	665	473	1,433
<b>Grand Total</b>		<b>\$253,868</b>		<b>\$123,307</b>	<b>\$83,817</b>	<b>\$12,089</b>	<b>\$8,597</b>	<b>\$26,058</b>

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

**Dept:3 101-175 Administration**

Department	First Incoming	Second Incoming	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management
1 Courthouse	\$1,068	\$4	\$521	\$354	\$51	\$36	\$110
Subtotal - Building Depreciation	1,068	4	521	354	51	36	110
3 County Coordination	0	1,141	554	377	54	39	117
3 Accounting	0	1,244	604	411	59	42	128
3 Personnel Management	0	243	118	80	12	8	25
Subtotal - 101-175 Administration	0	2,628	1,277	868	125	89	270
4 Specific Service	0	52,096	25,304	17,200	2,481	1,764	5,347
Subtotal - 101-211 Legal Counsel	0	52,096	25,304	17,200	2,481	1,764	5,347
5 Payroll / Fringe	0	643	312	212	31	22	66
5 Accounting	0	1,157	562	382	55	39	119
Subtotal - 101-215 Clerk	0	1,800	874	594	86	61	185
6 Land Info Services	0	3,509	1,705	1,159	167	119	360
Subtotal - 101-243 Land Information Se	0	3,509	1,705	1,159	167	119	360
7 General Fund Revenues	0	4,754	2,309	1,569	226	161	488
Subtotal - 101-253 Treasurer	0	4,754	2,309	1,569	226	161	488
8 Courthouse	0	11,207	5,443	3,700	534	379	1,150
Subtotal - 101-265 Buildings & Grounds	0	11,207	5,443	3,700	534	379	1,150
9 Paper	0	186	90	61	9	6	19
9 Copier Service Leases & Maint	0	231	112	76	11	8	24
9 Audit	0	327	159	108	16	11	34
9 Cost Plan	0	969	471	320	46	33	100
9 Accounting	0	348	169	115	17	12	36
9 Human Resource Admin	0	86	42	28	4	3	9
Subtotal - 101-299 Miscellaneous	0	2,147	1,043	709	102	73	220
11 General Liability	0	328	159	108	16	11	34
11 Public Officials	0	395	192	130	19	13	41
11 Vehicle	0	559	272	185	27	19	57

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

**Dept:3 101-175 Administration**

Department	First Incoming	Second Incoming	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management
11 Employee Benefits	\$0	\$277	\$135	\$91	\$13	\$9	\$28
Subtotal - 101-865 Insurance	0	1,560	758	515	74	53	160
12 Courthouse	0	1,085	527	358	52	37	111
Subtotal - 101-865-1 Property Insuranc	0	1,085	527	358	52	37	111
13 Computer Services	0	3,607	1,752	1,191	172	122	370
13 Audit Software	0	0	0	0	0	0	0
Subtotal - 637 Data Processing	0	3,607	1,752	1,191	172	122	370
<b>Total Incoming</b>	<b>1,068</b>	<b>84,395</b>	<b>41,511</b>	<b>28,217</b>	<b>4,070</b>	<b>2,894</b>	<b>8,772</b>
<b>C. Total Allocated</b>		<b>\$339,331</b>	<b>\$164,818</b>	<b>\$112,033</b>	<b>\$16,159</b>	<b>\$11,491</b>	<b>\$34,831</b>
			48.57%	33.02%	4.76%	3.39%	10.26%

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**County Coordination Allocations**

**Dept:3 101-175 Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	253,869	0.92%	\$1,141	\$0	\$1,141	\$0	\$1,141
4 101-211 Legal Counsel	136,421	0.50%	613	0	613	205	818
5 101-215 Clerk	467,688	1.70%	2,102	0	2,102	702	2,804
6 101-243 Land Information Services	260,372	0.95%	1,170	0	1,170	391	1,561
7 101-253 Treasurer	230,909	0.84%	1,038	0	1,038	347	1,385
8 101-265 Buildings & Grounds	613,234	2.23%	2,756	0	2,756	921	3,677
9 101-299 Miscellaneous	202,611	0.74%	911	0	911	304	1,215
10 101-334 Court Security	93,477	0.34%	420	0	420	140	561
11 101-865 Insurance	397,396	1.44%	1,786	0	1,786	597	2,383
13 637 Data Processing	138,084	0.50%	621	0	621	207	828
14 101-101 Bd of Commissioners	162,385	0.59%	730	0	730	244	974
15 101-140 Trial Court Criminal & Civil	1,371,092	4.98%	6,162	0	6,162	2,059	8,221
16 101-147 Jury Board	3,186	0.01%	14	0	14	5	19
17 101-148 Family Division	668,786	2.43%	3,006	0	3,006	1,004	4,010
18 101-151 Adult Probation	9,077	0.03%	41	0	41	14	54
19 101-191 Elections	32,808	0.12%	147	0	147	49	197
20 101-225 Equalization	170,614	0.62%	767	0	767	256	1,023
21 101-229/CRV Prosecutor/Crime Victim	740,963	2.69%	3,330	0	3,330	1,113	4,443
24 101-236 Register of Deeds	227,758	0.83%	1,024	0	1,024	342	1,366
26 101-257 Co-Op Extension	110,089	0.40%	495	0	495	165	660
28 101-275 Drain Commissioner	166,453	0.60%	748	0	748	250	998
29 101-280 Soil Conservation	15,500	0.06%	70	0	70	23	93
30 101-301 Sheriff's Dept	2,695,540	9.78%	12,115	0	12,115	4,048	16,163
32 101-317 Snowmobile Enforcement	602	0.00%	3	0	3	1	4
33 101-331 Marine Law	132,082	0.48%	594	0	594	198	792
34 101-333 Road Patrol	109,181	0.40%	491	0	491	164	655
35 101-351 Jail	1,817,858	6.60%	8,170	0	8,170	2,730	10,900
36 101-355 Sheriff-Animal Control	47,456	0.17%	213	0	213	71	285
37 101-400 Planning	186,482	0.68%	838	0	838	280	1,118
38 101-426 Emergency Management	132,112	0.48%	594	0	594	198	792
39 101-430 Animal Control	163,333	0.59%	734	0	734	245	979
41 101-601 Health	459,653	1.67%	2,066	0	2,066	690	2,756
43 101-631 Substance Abuse	81,527	0.30%	366	0	366	122	489
44 101-648 Medical Examiners	109,176	0.40%	491	0	491	164	655
45 101-681 Veterans Burial	29,400	0.11%	132	0	132	44	176
46 101-682 Veterans Counselor	29,082	0.11%	131	0	131	44	174
47 101-689 Soldiers & Sailors	13,368	0.05%	60	0	60	20	80
51 205 Central Dispatch	1,708,865	6.20%	7,681	0	7,681	2,566	10,247
52 208 Charlton Park Fund	728,541	2.64%	3,274	0	3,274	1,094	4,369
53 215 Friend of the Court	1,016,771	3.69%	4,570	0	4,570	1,527	6,097
55 226 Sheriff K9 Donation	12,598	0.05%	57	0	57	19	76
56 227 Animal Shelter TNR Grant 2015	9,773	0.04%	44	0	44	15	59

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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
57 228 Solid Waste	42,814	0.16%	\$192	\$0	\$192	\$64	\$257
58 229 Two Seven Oh Inc TNR	27,767	0.10%	125	0	125	42	166
59 230 Animal Shelter TNR Grant	14,406	0.05%	65	0	65	22	86
61 232 Animal Shelter Donations	32,838	0.12%	148	0	148	49	197
62 233 Barry Comm Resource Net	2,557	0.01%	11	0	11	4	15
65 236 Remonumentation Fund	80,968	0.29%	364	0	364	122	486
69 248 Building Rehab Fund	173,097	0.63%	778	0	778	260	1,038
70 250 Park & Rec Fund	13,754	0.05%	62	0	62	21	82
71 252 Co Agriculture Preserve	425	0.00%	2	0	2	1	3
74 256 ROD Automation	70,974	0.26%	319	0	319	107	426
76 259 Local Corr Officer	3,522	0.01%	16	0	16	5	21
77 260 Victims Services	4,705	0.02%	21	0	21	7	28
82 267 Crime Victim Rights	55,206	0.20%	248	0	248	83	331
83 269 Law Library	17,643	0.06%	79	0	79	26	106
84 275 Comm on Aging	1,604,628	5.82%	7,212	0	7,212	2,410	9,622
85 276 CDBG	88,998	0.32%	400	0	400	134	534
86 277 Middleville Police Serv	277,933	1.01%	1,249	0	1,249	417	1,667
87 279 MSHDA Home Program	50,336	0.18%	226	0	226	76	302
88 281 Swift & Sure Sanctions	109,139	0.40%	491	0	491	164	654
89 282 56B Sobriety Court	77,223	0.28%	347	0	347	116	463
90 283 Comm Corrections	83,399	0.30%	375	0	375	125	500
92 285 Adult Drug Court	126,242	0.46%	567	0	567	190	757
93 286 Juvenile Drug Court	89,801	0.33%	404	0	404	135	538
94 287 Mich Justice Training	3,166	0.01%	14	0	14	5	19
95 290 Social Welfare	14,631	0.05%	66	0	66	22	88
98 292 Child Care Fund	845,533	3.07%	3,800	0	3,800	1,270	5,070
99 294 Vets Trust	1,558	0.01%	7	0	7	2	9
101 297 Diverted Felons	17,812	0.06%	80	0	80	27	107
111 368 Thornapple Manor	1,296,545	4.71%	5,827	0	5,827	1,947	7,774
133 588 Transit Fund	1,531,846	5.56%	6,885	0	6,885	2,300	9,185
134 595 Commissary	87,770	0.32%	394	0	394	132	526
135 660 Telephone	36,720	0.13%	165	0	165	55	220
136 661 Vehicle Fund	139,554	0.51%	627	0	627	210	837
137 676 Worker's Comp Fund	225,769	0.82%	1,015	0	1,015	339	1,354
138 677 Health Ins. Fund	1,938,549	7.04%	8,713	0	8,713	2,911	11,624
139 678 Disability Fund	45,732	0.17%	206	0	206	69	274
140 680 Fringe Benefit Fund	54,874	0.20%	247	0	247	82	329
141 681 Life Ins. Fund	23,142	0.08%	104	0	104	35	139
142 682 Retirement Fund	1,974,032	7.17%	8,872	0	8,872	2,964	11,837
143 683 Dental/Optical	62,495	0.23%	281	0	281	94	375
144 684 Unemployment	9,443	0.03%	42	0	42	14	57
153 Mental Health	154,500	0.56%	694	0	694	232	926

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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
154 Other	82,051	0.30%	\$369	\$0	\$369	\$123	\$492
<b>Subtotal</b>	27,550,269	100.00%	123,826	0	123,826	40,992	164,818
Direct Bills					0		0
<b>Total</b>					<b>\$123,826</b>		<b>\$164,818</b>

Basis Units: Dollar Value of Expenditures  
Source: Annual Audit



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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	347	1.48%	\$1,244	\$0	\$1,244	\$0	\$1,244
4 101-211 Legal Counsel	59	0.25%	212	0	212	71	283
5 101-215 Clerk	449	1.91%	1,610	0	1,610	541	2,150
6 101-243 Land Information Services	313	1.33%	1,122	0	1,122	377	1,499
7 101-253 Treasurer	309	1.32%	1,108	0	1,108	372	1,480
8 101-265 Buildings & Grounds	1,101	4.69%	3,947	0	3,947	1,326	5,273
9 101-299 Miscellaneous	187	0.80%	670	0	670	225	896
10 101-334 Court Security	162	0.69%	581	0	581	195	776
11 101-865 Insurance	3	0.01%	11	0	11	4	14
13 637 Data Processing	180	0.77%	645	0	645	217	862
14 101-101 Bd of Commissioners	296	1.26%	1,061	0	1,061	357	1,418
15 101-140 Trial Court Criminal & Civil	890	3.79%	3,191	0	3,191	1,072	4,263
16 101-147 Jury Board	19	0.08%	68	0	68	23	91
17 101-148 Family Division	804	3.42%	2,882	0	2,882	968	3,851
18 101-151 Adult Probation	59	0.25%	212	0	212	71	283
19 101-191 Elections	60	0.26%	215	0	215	72	287
20 101-225 Equalization	345	1.47%	1,237	0	1,237	416	1,652
21 101-229/CRV Prosecutor/Crime Victim	502	2.14%	1,800	0	1,800	605	2,404
24 101-236 Register of Deeds	357	1.52%	1,280	0	1,280	430	1,710
25 101-254 Tax Tribunal	8	0.03%	29	0	29	10	38
26 101-257 Co-Op Extension	16	0.07%	57	0	57	19	77
28 101-275 Drain Commissioner	365	1.55%	1,308	0	1,308	440	1,748
29 101-280 Soil Conservation	1	0.00%	4	0	4	1	5
30 101-301 Sheriff's Dept	817	3.48%	2,929	0	2,929	984	3,913
32 101-317 Snowmobile Enforcement	25	0.11%	90	0	90	30	120
33 101-331 Marine Law	254	1.08%	911	0	911	306	1,217
34 101-333 Road Patrol	328	1.40%	1,176	0	1,176	395	1,571
35 101-351 Jail	1,150	4.90%	4,123	0	4,123	1,385	5,508
36 101-355 Sheriff-Animal Control	252	1.07%	903	0	903	304	1,207
37 101-400 Planning	429	1.83%	1,538	0	1,538	517	2,055
38 101-426 Emergency Management	382	1.63%	1,369	0	1,369	460	1,830
39 101-430 Animal Control	650	2.77%	2,330	0	2,330	783	3,113
41 101-601 Health	5	0.02%	18	0	18	6	24
43 101-631 Substance Abuse	7	0.03%	25	0	25	8	34
44 101-648 Medical Examiners	30	0.13%	108	0	108	36	144
45 101-681 Veterans Burial	59	0.25%	212	0	212	71	283
46 101-682 Veterans Counselor	53	0.23%	190	0	190	64	254
47 101-689 Soldiers & Sailors	12	0.05%	43	0	43	14	57
49 101-999 Appropriations	36	0.15%	129	0	129	43	172
50 201 Road Commission	81	0.34%	290	0	290	98	388
51 205 Central Dispatch	963	4.10%	3,452	0	3,452	1,160	4,612
52 208 Charlton Park Fund	1,240	5.28%	4,445	0	4,445	1,494	5,939

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**Accounting Allocations**

**Dept:3 101-175 Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 215 Friend of the Court	516	2.20%	\$1,850	\$0	\$1,850	\$622	\$2,471
55 226 Sheriff K9 Donation	3	0.01%	11	0	11	4	14
56 227 Animal Shelter TNR Grant 2015	37	0.16%	133	0	133	45	177
57 228 Solid Waste	73	0.31%	262	0	262	88	350
58 229 Two Seven Oh Inc TNR	103	0.44%	369	0	369	124	493
59 230 Animal Shelter TNR Grant	109	0.46%	391	0	391	131	522
61 232 Animal Shelter Donations	265	1.13%	950	0	950	319	1,269
62 233 Barry Comm Resource Net	13	0.06%	47	0	47	16	62
63 234 Bldg Strong Families UW	1	0.00%	4	0	4	1	5
65 236 Remonumentation Fund	192	0.82%	688	0	688	231	920
66 238 Gypsy Moth	1	0.00%	4	0	4	1	5
69 248 Building Rehab Fund	38	0.16%	136	0	136	46	182
70 250 Park & Rec Fund	52	0.22%	186	0	186	63	249
71 252 Co Agriculture Preserve	2	0.01%	7	0	7	2	10
73 255 EDC	1	0.00%	4	0	4	1	5
74 256 ROD Automation	112	0.48%	402	0	402	135	536
76 259 Local Corr Officer	6	0.03%	22	0	22	7	29
77 260 Victims Services	56	0.24%	201	0	201	67	268
82 267 Crime Victim Rights	262	1.12%	939	0	939	316	1,255
83 269 Law Library	27	0.11%	97	0	97	33	129
84 275 Comm on Aging	1,539	6.55%	5,517	0	5,517	1,854	7,371
85 276 CDBG	39	0.17%	140	0	140	47	187
86 277 Middleville Police Serv	337	1.44%	1,208	0	1,208	406	1,614
87 279 MSHDA Home Program	11	0.05%	39	0	39	13	53
88 281 Swift & Sure Sanctions	364	1.55%	1,305	0	1,305	438	1,743
89 282 56B Sobriety Court	331	1.41%	1,187	0	1,187	399	1,585
90 283 Comm Corrections	322	1.37%	1,154	0	1,154	388	1,542
92 285 Adult Drug Court	390	1.66%	1,398	0	1,398	470	1,868
93 286 Juvenile Drug Court	382	1.63%	1,369	0	1,369	460	1,830
94 287 Mich Justice Training	5	0.02%	18	0	18	6	24
95 290 Social Welfare	15	0.06%	54	0	54	18	72
96 292 CC Wrap Around	343	1.46%	1,230	0	1,230	413	1,643
97 292 CC Juv Justice	304	1.29%	1,090	0	1,090	366	1,456
98 292 Child Care Fund	571	2.43%	2,047	0	2,047	688	2,735
99 294 Vets Trust	4	0.02%	14	0	14	5	19
100 295 Airport Fund	291	1.24%	1,043	0	1,043	351	1,394
101 297 Diverted Felons	11	0.05%	39	0	39	13	53
102 352 FOC Ren Debt Relocations	3	0.01%	11	0	11	4	14
103 354 Yankee Springs Water	3	0.01%	11	0	11	4	14
104 355 Middleville Water Debt	3	0.01%	11	0	11	4	14
105 356 Middleville Water Debt 206	3	0.01%	11	0	11	4	14
106 357 Fawn Lake Sewer	5	0.02%	18	0	18	6	24

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**Accounting Allocations**

**Dept:3 101-175 Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
107 358 Yankee Spring	3	0.01%	\$11	\$0	\$11	\$4	\$14
108 359 Finkbeiner/Crain Debt	5	0.02%	18	0	18	6	24
109 365 Southwest Barry Fair Lake	4	0.02%	14	0	14	5	19
111 368 Thornapple Manor	12	0.05%	43	0	43	14	57
113 372 Courts & Law Build Debt	1	0.00%	4	0	4	1	5
114 374 1999 BPW Middleville	6	0.03%	22	0	22	7	29
115 376 2003 Refunding Sewer	1	0.00%	4	0	4	1	5
116 377 Leach & Middle Lake	3	0.01%	11	0	11	4	14
118 466 Thornapple Bldg Auth	1	0.00%	4	0	4	1	5
121 502 2012 Delinquent Tax	10	0.04%	36	0	36	12	48
124 512 Thornapple Manor Fund	102	0.43%	366	0	366	123	489
125 513 2013 Delinquent Tax Payment	12	0.05%	43	0	43	14	57
128 516 100% Tax Payment	1	0.00%	4	0	4	1	5
129 517 Foreclosure Fund	5	0.02%	18	0	18	6	24
133 588 Transit Fund	993	4.23%	3,560	0	3,560	1,196	4,756
134 595 Commissary	173	0.74%	620	0	620	208	829
135 660 Telephone	28	0.12%	100	0	100	34	134
136 661 Vehicle Fund	10	0.04%	36	0	36	12	48
137 676 Worker's Comp Fund	41	0.17%	147	0	147	49	196
138 677 Health Ins. Fund	98	0.42%	351	0	351	118	469
139 678 Disability Fund	170	0.72%	609	0	609	205	814
140 680 Fringe Benefit Fund	10	0.04%	36	0	36	12	48
141 681 Life Ins. Fund	16	0.07%	57	0	57	19	77
142 682 Retirement Fund	29	0.12%	104	0	104	35	139
143 683 Dental/Optical	232	0.99%	832	0	832	279	1,111
144 684 Unemployment	3	0.01%	11	0	11	4	14
146 716 Co-Op Ext Grant	1	0.00%	4	0	4	1	5
148 801 Drain Fund	625	2.66%	2,241	0	2,241	753	2,993
149 804 Drain Maint	77	0.33%	276	0	276	93	369
151 843 Gun Lake Weed Assess	37	0.16%	133	0	133	45	177
152 851 Drain Debt	6	0.03%	22	0	22	7	29
154 Other	14	0.06%	50	0	50	17	67
<b>Subtotal</b>	<b>23,479</b>	<b>100.00%</b>	<b>84,169</b>	<b>0</b>	<b>84,169</b>	<b>27,864</b>	<b>112,033</b>
Direct Bills					0		0
<b>Total</b>					<b>\$84,169</b>		<b>\$112,033</b>

Basis Units: Expenditure Transactions  
Source: Expenditure Transaction Detail

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**Risk Management Allocations**

**Dept:3 101-175 Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 101-865 Insurance	100	100.00%	\$12,140	\$0	\$12,140	\$4,019	\$16,159
<b>Subtotal</b>	100	100.00%	12,140	0	12,140	4,019	16,159
Direct Bills					0		0
<b>Total</b>					<b>\$12,140</b>		<b>\$16,159</b>
Basis Units: Direct to Insurance							
Source:							

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**Computer Operations Allocations**

**Dept:3 101-175 Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 637 Data Processing	100	100.00%	\$8,633	\$0	\$8,633	\$2,858	\$11,491
<b>Subtotal</b>	100	100.00%	8,633	0	8,633	2,858	11,491
Direct Bills					0		0
<b>Total</b>					<b>\$8,633</b>		<b>\$11,491</b>
Basis Units: Direct to Computer Services							
Source:							

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**Personnel Management Allocations**

**Dept:3 101-175 Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.15	0.93%	\$243	\$0	\$243	\$0	\$243
5 101-215 Clerk	7.04	3.04%	797	0	797	266	1,063
6 101-243 Land Information Services	3.92	1.70%	444	0	444	148	592
7 101-253 Treasurer	3.12	1.35%	353	0	353	118	471
8 101-265 Buildings & Grounds	5.54	2.40%	627	0	627	209	836
9 101-299 Miscellaneous	0.04	0.02%	5	0	5	2	6
14 101-101 Bd of Commissioners	3.50	1.51%	396	0	396	132	528
15 101-140 Trial Court Criminal & Civil	15.50	6.70%	1,754	0	1,754	586	2,340
17 101-148 Family Division	7.83	3.39%	886	0	886	296	1,182
20 101-225 Equalization	1.00	0.43%	113	0	113	38	151
21 101-229/CRV Prosecutor/Crime Victim	9.23	3.99%	1,044	0	1,044	349	1,393
24 101-236 Register of Deeds	4.10	1.77%	464	0	464	155	619
28 101-275 Drain Commissioner	2.00	0.86%	226	0	226	76	302
30 101-301 Sheriff's Dept	43.22	18.69%	4,891	0	4,891	1,634	6,525
35 101-351 Jail	21.30	9.21%	2,410	0	2,410	805	3,216
37 101-400 Planning	3.29	1.42%	372	0	372	124	497
38 101-426 Emergency Management	1.00	0.43%	113	0	113	38	151
39 101-430 Animal Control	2.08	0.90%	235	0	235	79	314
51 205 Central Dispatch	17.05	7.37%	1,929	0	1,929	645	2,574
52 208 Charlton Park Fund	7.23	3.13%	818	0	818	273	1,091
53 215 Friend of the Court	14.41	6.23%	1,631	0	1,631	545	2,175
65 236 Remonumentation Fund	0.50	0.22%	57	0	57	19	75
84 275 Comm on Aging	24.29	10.50%	2,749	0	2,749	918	3,667
88 281 Swift & Sure Sanctions	2.52	1.09%	285	0	285	95	380
92 285 Adult Drug Court	2.69	1.16%	304	0	304	102	406
93 286 Juvenile Drug Court	0.80	0.35%	91	0	91	30	121
98 292 Child Care Fund	3.35	1.45%	379	0	379	127	506
133 588 Transit Fund	22.56	9.76%	2,553	0	2,553	853	3,406
<b>Subtotal</b>	<b>231.26</b>	<b>100.00%</b>	<b>26,168</b>	<b>0</b>	<b>26,168</b>	<b>8,663</b>	<b>34,831</b>
Direct Bills					0		0
<b>Total</b>					<b>\$26,168</b>		<b>\$34,831</b>

Basis Units: Full-Time Equivalents (FTEs)  
Source: County Payroll

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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	\$1,141	\$1,244	\$0	\$0	\$243	\$2,628
4 101-211 Legal Counsel	818	283	0	0	0	1,101
5 101-215 Clerk	2,804	2,150	0	0	1,063	6,018
6 101-243 Land Information Services	1,561	1,499	0	0	592	3,652
7 101-253 Treasurer	1,385	1,480	0	0	471	3,336
8 101-265 Buildings & Grounds	3,677	5,273	0	0	836	9,787
9 101-299 Miscellaneous	1,215	896	0	0	6	2,117
10 101-334 Court Security	561	776	0	0	0	1,336
11 101-865 Insurance	2,383	14	16,159	0	0	18,556
13 637 Data Processing	828	862	0	11,491	0	13,181
14 101-101 Bd of Commissioners	974	1,418	0	0	528	2,920
15 101-140 Trial Court Criminal & Civil	8,221	4,263	0	0	2,340	14,824
16 101-147 Jury Board	19	91	0	0	0	110
17 101-148 Family Division	4,010	3,851	0	0	1,182	9,043
18 101-151 Adult Probation	54	283	0	0	0	337
19 101-191 Elections	197	287	0	0	0	484
20 101-225 Equalization	1,023	1,652	0	0	151	2,826
21 101-229/CRV Prosecutor/Crime Victim	4,443	2,404	0	0	1,393	8,241
24 101-236 Register of Deeds	1,366	1,710	0	0	619	3,694
25 101-254 Tax Tribunal	0	38	0	0	0	38
26 101-257 Co-Op Extension	660	77	0	0	0	737
28 101-275 Drain Commissioner	998	1,748	0	0	302	3,048
29 101-280 Soil Conservation	93	5	0	0	0	98
30 101-301 Sheriff's Dept	16,163	3,913	0	0	6,525	26,601
32 101-317 Snowmobile Enforcement	4	120	0	0	0	123
33 101-331 Marine Law	792	1,217	0	0	0	2,009
34 101-333 Road Patrol	655	1,571	0	0	0	2,226
35 101-351 Jail	10,900	5,508	0	0	3,216	19,624
36 101-355 Sheriff-Animal Control	285	1,207	0	0	0	1,491
37 101-400 Planning	1,118	2,055	0	0	497	3,670
38 101-426 Emergency Management	792	1,830	0	0	151	2,773
39 101-430 Animal Control	979	3,113	0	0	314	4,407
41 101-601 Health	2,756	24	0	0	0	2,780
43 101-631 Substance Abuse	489	34	0	0	0	522
44 101-648 Medical Examiners	655	144	0	0	0	798
45 101-681 Veterans Burial	176	283	0	0	0	459
46 101-682 Veterans Counselor	174	254	0	0	0	428
47 101-689 Soldiers & Sailors	80	57	0	0	0	138
49 101-999 Appropriations	0	172	0	0	0	172
50 201 Road Commission	0	388	0	0	0	388
51 205 Central Dispatch	10,247	4,612	0	0	2,574	17,433

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**Allocation Summary**

**Dept:3 101-175 Administration**

Department	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management	Total
52 208 Charlton Park Fund	\$4,369	\$5,939	\$0	\$0	\$1,091	\$11,399
53 215 Friend of the Court	6,097	2,471	0	0	2,175	10,744
55 226 Sheriff K9 Donation	76	14	0	0	0	90
56 227 Animal Shelter TNR Grant 2015	59	177	0	0	0	236
57 228 Solid Waste	257	350	0	0	0	606
58 229 Two Seven Oh Inc TNR	166	493	0	0	0	660
59 230 Animal Shelter TNR Grant	86	522	0	0	0	608
61 232 Animal Shelter Donations	197	1,269	0	0	0	1,466
62 233 Barry Comm Resource Net	15	62	0	0	0	78
63 234 Bldg Strong Families UW	0	5	0	0	0	5
65 236 Remonumentation Fund	486	920	0	0	75	1,481
66 238 Gypsy Moth	0	5	0	0	0	5
69 248 Building Rehab Fund	1,038	182	0	0	0	1,220
70 250 Park & Rec Fund	82	249	0	0	0	332
71 252 Co Agriculture Preserve	3	10	0	0	0	12
73 255 EDC	0	5	0	0	0	5
74 256 ROD Automation	426	536	0	0	0	962
76 259 Local Corr Officer	21	29	0	0	0	50
77 260 Victims Services	28	268	0	0	0	296
82 267 Crime Victim Rights	331	1,255	0	0	0	1,586
83 269 Law Library	106	129	0	0	0	235
84 275 Comm on Aging	9,622	7,371	0	0	3,667	20,660
85 276 CDBG	534	187	0	0	0	720
86 277 Middleville Police Serv	1,667	1,614	0	0	0	3,281
87 279 MSHDA Home Program	302	53	0	0	0	355
88 281 Swift & Sure Sanctions	654	1,743	0	0	380	2,778
89 282 56B Sobriety Court	463	1,585	0	0	0	2,048
90 283 Comm Corrections	500	1,542	0	0	0	2,042
92 285 Adult Drug Court	757	1,868	0	0	406	3,031
93 286 Juvenile Drug Court	538	1,830	0	0	121	2,489
94 287 Mich Justice Training	19	24	0	0	0	43
95 290 Social Welfare	88	72	0	0	0	160
96 292 CC Wrap Around	0	1,643	0	0	0	1,643
97 292 CC Juv Justice	0	1,456	0	0	0	1,456
98 292 Child Care Fund	5,070	2,735	0	0	506	8,311
99 294 Vets Trust	9	19	0	0	0	28
100 295 Airport Fund	0	1,394	0	0	0	1,394
101 297 Diverted Felons	107	53	0	0	0	159
102 352 FOC Ren Debt Relocations	0	14	0	0	0	14
103 354 Yankee Springs Water	0	14	0	0	0	14
104 355 Middleville Water Debt	0	14	0	0	0	14



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**Allocation Summary**

**Dept:3 101-175 Administration**

Department	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management	Total
105 356 Middleville Water Debt 206	\$0	\$14	\$0	\$0	\$0	\$14
106 357 Fawn Lake Sewer	0	24	0	0	0	24
107 358 Yankee Spring	0	14	0	0	0	14
108 359 Finkbeiner/Crain Debt	0	24	0	0	0	24
109 365 Southwest Barry Fair Lake	0	19	0	0	0	19
111 368 Thornapple Manor	7,774	57	0	0	0	7,832
113 372 Courts & Law Build Debt	0	5	0	0	0	5
114 374 1999 BPW Middleville	0	29	0	0	0	29
115 376 2003 Refunding Sewer	0	5	0	0	0	5
116 377 Leach & Middle Lake	0	14	0	0	0	14
118 466 Thornapple Bldg Auth	0	5	0	0	0	5
121 502 2012 Delinquent Tax	0	48	0	0	0	48
124 512 Thornapple Manor Fund	0	489	0	0	0	489
125 513 2013 Delinquent Tax Payment	0	57	0	0	0	57
128 516 100% Tax Payment	0	5	0	0	0	5
129 517 Foreclosure Fund	0	24	0	0	0	24
133 588 Transit Fund	9,185	4,756	0	0	3,406	17,347
134 595 Commissary	526	829	0	0	0	1,355
135 660 Telephone	220	134	0	0	0	354
136 661 Vehicle Fund	837	48	0	0	0	885
137 676 Worker's Comp Fund	1,354	196	0	0	0	1,550
138 677 Health Ins. Fund	11,624	469	0	0	0	12,093
139 678 Disability Fund	274	814	0	0	0	1,088
140 680 Fringe Benefit Fund	329	48	0	0	0	377
141 681 Life Ins. Fund	139	77	0	0	0	215
142 682 Retirement Fund	11,837	139	0	0	0	11,976
143 683 Dental/Optical	375	1,111	0	0	0	1,486
144 684 Unemployment	57	14	0	0	0	71
146 716 Co-Op Ext Grant	0	5	0	0	0	5
148 801 Drain Fund	0	2,993	0	0	0	2,993
149 804 Drain Maint	0	369	0	0	0	369
151 843 Gun Lake Weed Assess	0	177	0	0	0	177
152 851 Drain Debt	0	29	0	0	0	29
153 Mental Health	926	0	0	0	0	926
154 Other	492	67	0	0	0	559
<b>Total</b>	<b>\$164,818</b>	<b>\$112,033</b>	<b>\$16,159</b>	<b>\$11,491</b>	<b>\$34,831</b>	<b>\$339,331</b>

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

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

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

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

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

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**A. Department Costs**

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

Description		Amount	General Admin	Labor Relations	Specific Service
<b>Personnel Costs</b>					
Salaries	S	0	0	0	0
Salary % Split			.00%	.00%	.00%
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
<b>Services &amp; Supplies Cost</b>					
Arbatration	P	0	0	0	0
Other Legal Fees	P	115,211	0	0	115,211
Labor Counsel	P	21,210	0	21,210	0
Subtotal - Services & Supplies		136,421	0	21,210	115,211
<b>Department Cost Total</b>		136,421	0	21,210	115,211
<b>Adjustments to Cost</b>					
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>		136,421	0	21,210	115,211
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$136,421</b>		<b>\$21,210</b>	<b>\$115,211</b>

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

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

Department	First Incoming	Second Incoming	Labor Relations	Specific Service
3 County Coordination	\$613	\$205	\$127	\$691
3 Accounting	212	71	44	239
Subtotal - 101-175 Administration	825	276	171	929
5 Accounting	0	197	31	166
Subtotal - 101-215 Clerk	0	197	31	166
7 General Fund Revenues	0	808	126	683
Subtotal - 101-253 Treasurer	0	808	126	683
9 Audit	0	176	27	148
9 Cost Plan	0	969	151	819
9 Accounting	0	59	9	50
Subtotal - 101-299 Miscellaneous	0	1,204	187	1,017
11 General Liability	0	176	27	149
Subtotal - 101-865 Insurance	0	176	27	149
13 Audit Software	0	0	0	0
Subtotal - 637 Data Processing	0	0	0	0
<b>Total Incoming</b>	825	2,661	542	2,944
<b>C. Total Allocated</b>		<u>\$139,907</u>	<u>\$21,752</u>	<u>\$118,155</u>
		15.55%	84.45%	

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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	5.03	4.09%	\$872	\$0	\$872	\$17	\$889
6 101-243 Land Information Services	2.94	2.39%	510	0	510	10	520
7 101-253 Treasurer	2.08	1.69%	361	0	361	7	368
8 101-265 Buildings & Grounds	4.53	3.68%	786	0	786	15	801
15 101-140 Trial Court Criminal & Civil	10.92	8.88%	1,894	0	1,894	37	1,931
17 101-148 Family Division	4.98	4.05%	864	0	864	17	880
20 101-225 Equalization	1.00	0.81%	173	0	173	3	177
21 101-229/CRV Prosecutor/Crime Victim	6.15	5.00%	1,067	0	1,067	21	1,087
24 101-236 Register of Deeds	2.76	2.24%	479	0	479	9	488
28 101-275 Drain Commissioner	1.00	0.81%	173	0	173	3	177
30 101-301 Sheriff's Dept	32.38	26.32%	5,616	0	5,616	109	5,724
35 101-351 Jail	15.96	12.97%	2,768	0	2,768	54	2,822
37 101-400 Planning	2.12	1.72%	368	0	368	7	375
39 101-430 Animal Control	0.87	0.71%	151	0	151	3	154
51 205 Central Dispatch	9.80	7.96%	1,700	0	1,700	33	1,733
53 215 Friend of the Court	12.81	10.41%	2,222	0	2,222	43	2,265
88 281 Swift & Sure Sanctions	2.52	2.05%	437	0	437	8	446
92 285 Adult Drug Court	1.24	1.01%	215	0	215	4	219
93 286 Juvenile Drug Court	0.75	0.61%	130	0	130	3	133
98 292 Child Care Fund	3.20	2.60%	555	0	555	11	566
<b>Subtotal</b>	<b>123.04</b>	<b>100.00%</b>	<b>21,338</b>	<b>0</b>	<b>21,338</b>	<b>414</b>	<b>21,752</b>
Direct Bills					0		0
<b>Total</b>					<b>\$21,338</b>		<b>\$21,752</b>

Basis Units: # of Union Postitions by Dept  
Source:

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**Specific Service Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	50,192	44.95%	\$52,096	\$0	\$52,096	\$0	\$52,096
37 101-400 Planning	7,280	6.52%	7,556	0	7,556	266	7,822
40 101-441 DPW	34,475	30.87%	35,782	0	35,782	1,260	37,043
106 357 Fawn Lake Sewer	742	0.66%	770	0	770	27	797
116 377 Leach & Middle Lake	311	0.28%	323	0	323	11	334
148 801 Drain Fund	18,672	16.72%	19,380	0	19,380	683	20,063
<b>Subtotal</b>	111,672	100.00%	115,907	0	115,907	2,248	118,155
Direct Bills					0		0
<b>Total</b>					<b>\$115,907</b>		<b>\$118,155</b>

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

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**Allocation Summary**

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

Department	Labor Relations	Specific Service	Total
3 101-175 Administration	\$0	\$52,096	\$52,096
5 101-215 Clerk	889	0	889
6 101-243 Land Information Services	520	0	520
7 101-253 Treasurer	368	0	368
8 101-265 Buildings & Grounds	801	0	801
15 101-140 Trial Court Criminal & Civil	1,931	0	1,931
17 101-148 Family Division	880	0	880
20 101-225 Equalization	177	0	177
21 101-229/CRV Prosecutor/Crime Victim	1,087	0	1,087
24 101-236 Register of Deeds	488	0	488
28 101-275 Drain Commissioner	177	0	177
30 101-301 Sheriff's Dept	5,724	0	5,724
35 101-351 Jail	2,822	0	2,822
37 101-400 Planning	375	7,822	8,197
39 101-430 Animal Control	154	0	154
40 101-441 DPW	0	37,043	37,043
51 205 Central Dispatch	1,733	0	1,733
53 215 Friend of the Court	2,265	0	2,265
88 281 Swift & Sure Sanctions	446	0	446
92 285 Adult Drug Court	219	0	219
93 286 Juvenile Drug Court	133	0	133
98 292 Child Care Fund	566	0	566
106 357 Fawn Lake Sewer	0	797	797
116 377 Leach & Middle Lake	0	334	334
148 801 Drain Fund	0	20,063	20,063
<b>Total</b>	<b>\$21,752</b>	<b>\$118,155</b>	<b>\$139,907</b>

**Barry County, Michigan**  
**2 CFR Part 200 Federal Cost Allocation Plan**  
**101-215 COUNTY CLERK**  
**Nature and Extent of Service**

CY 2015  
8/1/2016

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

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

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

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



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

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

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8/1/2016

**A. Department Costs**

Dept:5 101-215 Clerk

Description		Amount	General Admin	Payroll / Fringe	Accounting	Gen. Govt
<b>Personnel Costs</b>						
Salaries	S1	268,690	38,342	33,022	37,375	159,951
Salary % Split			14.27%	12.29%	13.91%	59.53%
Benefits	S	123,525	17,627	15,181	17,182	73,534
Subtotal - Personnel Costs		392,215	55,969	48,203	54,557	233,486
<b>Services &amp; Supplies Cost</b>						
Office Supplies	S	10,022	1,430	1,232	1,394	5,966
Postage	S	8,140	1,162	1,000	1,132	4,846
Dues & Subscriptions	S	400	57	49	56	238
Contractual Services	S	2,466	352	303	343	1,468
Imaging	D	0	0	0	0	0
Telephone & Fax	S	1,663	237	204	231	990
Travel	S	1,092	156	134	152	650
Office Equip Repairs	S	370	53	46	52	221
Employee Training	S	354	51	44	49	211
Software Maintenance	S	50,946	7,270	6,261	7,087	30,328
Refunds	P	20	0	0	0	20
Subtotal - Services & Supplies		75,473	10,767	9,273	10,496	44,937
<b>Department Cost Total</b>		467,688	66,736	57,476	65,053	278,423
<b>Adjustments to Cost</b>						
Imaging	D	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0
<b>Total Costs After Adjustments</b>		467,688	66,736	57,476	65,053	278,423
General Admin Distribution			(66,736)	9,567	10,828	46,341
<b>Grand Total</b>		<b>\$467,688</b>		<b>\$67,044</b>	<b>\$75,881</b>	<b>\$324,764</b>
not allocated						

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

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

Dept:5 101-215 Clerk

Department	First Incoming	Second Incoming	Payroll / Fringe	Accounting	Gen. Govt
1 Courthouse	\$2,232	\$8	\$321	\$363	\$1,555
Subtotal - Building Depreciation	2,232	8	321	363	1,555
2 Dept. Specific Equip.	4,382	59	637	721	3,084
2 Data Processing Equipment	2,787	38	405	458	1,961
Subtotal - Equipment Depreciation	7,169	97	1,042	1,179	5,046
3 County Coordination	2,102	702	402	455	1,947
3 Accounting	1,610	541	308	349	1,493
3 Personnel Management	797	266	152	172	738
Subtotal - 101-175 Administration	4,508	1,509	863	976	4,179
4 Labor Relations	872	17	127	144	617
Subtotal - 101-211 Legal Counsel	872	17	127	144	617
5 Payroll / Fringe	0	2,105	302	342	1,462
5 Accounting	0	1,497	215	243	1,039
Subtotal - 101-215 Clerk	0	3,602	516	585	2,501
6 Land Info Services	0	7,720	1,107	1,253	5,361
Subtotal - 101-243 Land Information S	0	7,720	1,107	1,253	5,361
7 General Fund Revenues	0	6,151	882	998	4,271
Subtotal - 101-253 Treasurer	0	6,151	882	998	4,271
8 Courthouse	0	23,416	3,357	3,799	16,260
Subtotal - 101-265 Buildings & Ground:	0	23,416	3,357	3,799	16,260
9 Paper	0	608	87	99	422
9 Copier Service Leases & Maint	0	757	109	123	526
9 Audit	0	602	86	98	418
9 Cost Plan	0	969	139	157	673
9 Accounting	0	450	65	73	312
9 Human Resource Admin	0	281	40	46	195
Subtotal - 101-299 Miscellaneous	0	3,668	526	595	2,547
11 General Liability	0	605	87	98	420

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

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

Dept:5 101-215 Clerk

Department	First Incoming	Second Incoming	Payroll / Fringe	Accounting	Gen. Govt
11 Public Officials	\$0	\$1,293	\$185	\$210	\$898
11 Employee Benefits	0	907	130	147	630
Subtotal - 101-865 Insurance	0	2,805	402	455	1,948
12 Courthouse	0	2,267	325	368	1,574
Subtotal - 101-865-1 Property Insuranc	0	2,267	325	368	1,574
13 Computer Services	0	7,936	1,138	1,288	5,510
13 Audit Software	0	0	0	0	0
Subtotal - 637 Data Processing	0	7,936	1,138	1,288	5,510
<b>Total Incoming</b>	14,782	59,196	10,605	12,003	51,370
<b>C. Total Allocated</b>		<b>\$541,667</b>	<b>\$77,649</b>	<b>\$87,884</b>	<b>\$376,134</b>
			14.34%	16.22%	69.44%

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

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8/1/2016

**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	2.15	0.93%	\$643	\$0	\$643	\$0	\$643
5 101-215 Clerk	7.04	3.04%	2,105	0	2,105	0	2,105
6 101-243 Land Information Services	3.92	1.70%	1,172	0	1,172	150	1,322
7 101-253 Treasurer	3.12	1.35%	933	0	933	119	1,052
8 101-265 Buildings & Grounds	5.54	2.40%	1,657	0	1,657	212	1,869
9 101-299 Miscellaneous	0.04	0.02%	12	0	12	2	13
14 101-101 Bd of Commissioners	3.50	1.51%	1,047	0	1,047	134	1,180
15 101-140 Trial Court Criminal & Civil	15.50	6.70%	4,636	0	4,636	592	5,228
17 101-148 Family Division	7.83	3.39%	2,342	0	2,342	299	2,641
20 101-225 Equalization	1.00	0.43%	299	0	299	38	337
21 101-229/CRV Prosecutor/Crime Victim	9.23	3.99%	2,760	0	2,760	353	3,113
24 101-236 Register of Deeds	4.10	1.77%	1,226	0	1,226	157	1,383
28 101-275 Drain Commissioner	2.00	0.86%	598	0	598	76	675
30 101-301 Sheriff's Dept	43.22	18.69%	12,926	0	12,926	1,652	14,577
35 101-351 Jail	21.30	9.21%	6,370	0	6,370	814	7,184
37 101-400 Planning	3.29	1.42%	984	0	984	126	1,110
38 101-426 Emergency Management	1.00	0.43%	299	0	299	38	337
39 101-430 Animal Control	2.08	0.90%	622	0	622	79	702
51 205 Central Dispatch	17.05	7.37%	5,099	0	5,099	652	5,751
52 208 Charlton Park Fund	7.23	3.13%	2,162	0	2,162	276	2,439
53 215 Friend of the Court	14.41	6.23%	4,310	0	4,310	551	4,860
65 236 Remonumentation Fund	0.50	0.22%	150	0	150	19	169
84 275 Comm on Aging	24.29	10.50%	7,264	0	7,264	928	8,193
88 281 Swift & Sure Sanctions	2.52	1.09%	754	0	754	96	850
92 285 Adult Drug Court	2.69	1.16%	804	0	804	103	907
93 286 Juvenile Drug Court	0.80	0.35%	239	0	239	31	270
98 292 Child Care Fund	3.35	1.45%	1,002	0	1,002	128	1,130
133 588 Transit Fund	22.56	9.76%	6,747	0	6,747	862	7,609
<b>Subtotal</b>	<b>231.26</b>	<b>100.00%</b>	<b>69,163</b>	<b>0</b>	<b>69,163</b>	<b>8,486</b>	<b>77,649</b>
Direct Bills					0		0
<b>Total</b>					<b>\$69,163</b>		<b>\$77,649</b>

Basis Units: Full-Time Equivalents (FTEs)  
Source: County Payroll

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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	347	1.48%	\$1,157	\$0	\$1,157	\$0	\$1,157
4 101-211 Legal Counsel	59	0.25%	197	0	197	0	197
5 101-215 Clerk	449	1.91%	1,497	0	1,497	0	1,497
6 101-243 Land Information Services	313	1.33%	1,044	0	1,044	133	1,176
7 101-253 Treasurer	309	1.32%	1,030	0	1,030	131	1,161
8 101-265 Buildings & Grounds	1,101	4.69%	3,671	0	3,671	467	4,138
9 101-299 Miscellaneous	187	0.80%	623	0	623	79	703
10 101-334 Court Security	162	0.69%	540	0	540	69	609
11 101-865 Insurance	3	0.01%	10	0	10	1	11
13 637 Data Processing	180	0.77%	600	0	600	76	677
14 101-101 Bd of Commissioners	296	1.26%	987	0	987	126	1,113
15 101-140 Trial Court Criminal & Civil	890	3.79%	2,967	0	2,967	378	3,345
16 101-147 Jury Board	19	0.08%	63	0	63	8	71
17 101-148 Family Division	804	3.42%	2,681	0	2,681	341	3,022
18 101-151 Adult Probation	59	0.25%	197	0	197	25	222
19 101-191 Elections	60	0.26%	200	0	200	25	226
20 101-225 Equalization	345	1.47%	1,150	0	1,150	146	1,297
21 101-229/CRV Prosecutor/Crime Victim	502	2.14%	1,674	0	1,674	213	1,887
24 101-236 Register of Deeds	357	1.52%	1,190	0	1,190	152	1,342
25 101-254 Tax Tribunal	8	0.03%	27	0	27	3	30
26 101-257 Co-Op Extension	16	0.07%	53	0	53	7	60
28 101-275 Drain Commissioner	365	1.55%	1,217	0	1,217	155	1,372
29 101-280 Soil Conservation	1	0.00%	3	0	3	0	4
30 101-301 Sheriff's Dept	817	3.48%	2,724	0	2,724	347	3,071
32 101-317 Snowmobile Enforcement	25	0.11%	83	0	83	11	94
33 101-331 Marine Law	254	1.08%	847	0	847	108	955
34 101-333 Road Patrol	328	1.40%	1,094	0	1,094	139	1,233
35 101-351 Jail	1,150	4.90%	3,834	0	3,834	488	4,322
36 101-355 Sheriff-Animal Control	252	1.07%	840	0	840	107	947
37 101-400 Planning	429	1.83%	1,430	0	1,430	182	1,612
38 101-426 Emergency Management	382	1.63%	1,274	0	1,274	162	1,436
39 101-430 Animal Control	650	2.77%	2,167	0	2,167	276	2,443
41 101-601 Health	5	0.02%	17	0	17	2	19
43 101-631 Substance Abuse	7	0.03%	23	0	23	3	26
44 101-648 Medical Examiners	30	0.13%	100	0	100	13	113
45 101-681 Veterans Burial	59	0.25%	197	0	197	25	222
46 101-682 Veterans Counselor	53	0.23%	177	0	177	23	199
47 101-689 Soldiers & Sailors	12	0.05%	40	0	40	5	45
49 101-999 Appropriations	36	0.15%	120	0	120	15	135
50 201 Road Commission	81	0.34%	270	0	270	34	304
51 205 Central Dispatch	963	4.10%	3,211	0	3,211	409	3,619
52 208 Charlton Park Fund	1,240	5.28%	4,134	0	4,134	526	4,661

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**Accounting Allocations**

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 215 Friend of the Court	516	2.20%	\$1,720	\$0	\$1,720	\$219	\$1,939
55 226 Sheriff K9 Donation	3	0.01%	10	0	10	1	11
56 227 Animal Shelter TNR Grant 2015	37	0.16%	123	0	123	16	139
57 228 Solid Waste	73	0.31%	243	0	243	31	274
58 229 Two Seven Oh Inc TNR	103	0.44%	343	0	343	44	387
59 230 Animal Shelter TNR Grant	109	0.46%	363	0	363	46	410
61 232 Animal Shelter Donations	265	1.13%	884	0	884	113	996
62 233 Barry Comm Resource Net	13	0.06%	43	0	43	6	49
63 234 Bldg Strong Families UW	1	0.00%	3	0	3	0	4
65 236 Remonumentation Fund	192	0.82%	640	0	640	82	722
66 238 Gypsy Moth	1	0.00%	3	0	3	0	4
69 248 Building Rehab Fund	38	0.16%	127	0	127	16	143
70 250 Park & Rec Fund	52	0.22%	173	0	173	22	195
71 252 Co Agriculture Preserve	2	0.01%	7	0	7	1	8
73 255 EDC	1	0.00%	3	0	3	0	4
74 256 ROD Automation	112	0.48%	373	0	373	48	421
76 259 Local Corr Officer	6	0.03%	20	0	20	3	23
77 260 Victims Services	56	0.24%	187	0	187	24	210
82 267 Crime Victim Rights	262	1.12%	874	0	874	111	985
83 269 Law Library	27	0.11%	90	0	90	11	101
84 275 Comm on Aging	1,539	6.55%	5,131	0	5,131	653	5,784
85 276 CDBG	39	0.17%	130	0	130	17	147
86 277 Middleville Police Serv	337	1.44%	1,124	0	1,124	143	1,267
87 279 MSHDA Home Program	11	0.05%	37	0	37	5	41
88 281 Swift & Sure Sanctions	364	1.55%	1,214	0	1,214	155	1,368
89 282 56B Sobriety Court	331	1.41%	1,104	0	1,104	141	1,244
90 283 Comm Corrections	322	1.37%	1,074	0	1,074	137	1,210
92 285 Adult Drug Court	390	1.66%	1,300	0	1,300	166	1,466
93 286 Juvenile Drug Court	382	1.63%	1,274	0	1,274	162	1,436
94 287 Mich Justice Training	5	0.02%	17	0	17	2	19
95 290 Social Welfare	15	0.06%	50	0	50	6	56
96 292 CC Wrap Around	343	1.46%	1,144	0	1,144	146	1,289
97 292 CC Juv Justice	304	1.29%	1,014	0	1,014	129	1,143
98 292 Child Care Fund	571	2.43%	1,904	0	1,904	242	2,146
99 294 Vets Trust	4	0.02%	13	0	13	2	15
100 295 Airport Fund	291	1.24%	970	0	970	124	1,094
101 297 Diverted Felons	11	0.05%	37	0	37	5	41
102 352 FOC Ren Debt Relocations	3	0.01%	10	0	10	1	11
103 354 Yankee Springs Water	3	0.01%	10	0	10	1	11
104 355 Middleville Water Debt	3	0.01%	10	0	10	1	11
105 356 Middleville Water Debt 206	3	0.01%	10	0	10	1	11
106 357 Fawn Lake Sewer	5	0.02%	17	0	17	2	19

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**Accounting Allocations**

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
107 358 Yankee Spring	3	0.01%	\$10	\$0	\$10	\$1	\$11
108 359 Finkbeiner/Crain Debt	5	0.02%	17	0	17	2	19
109 365 Southwest Barry Fair Lake	4	0.02%	13	0	13	2	15
111 368 Thornapple Manor	12	0.05%	40	0	40	5	45
113 372 Courts & Law Build Debt	1	0.00%	3	0	3	0	4
114 374 1999 BPW Middleville	6	0.03%	20	0	20	3	23
115 376 2003 Refunding Sewer	1	0.00%	3	0	3	0	4
116 377 Leach & Middle Lake	3	0.01%	10	0	10	1	11
118 466 Thornapple Bldg Auth	1	0.00%	3	0	3	0	4
121 502 2012 Delinquent Tax	10	0.04%	33	0	33	4	38
124 512 Thornapple Manor Fund	102	0.43%	340	0	340	43	383
125 513 2013 Delinquent Tax Payment	12	0.05%	40	0	40	5	45
128 516 100% Tax Payment	1	0.00%	3	0	3	0	4
129 517 Foreclosure Fund	5	0.02%	17	0	17	2	19
133 588 Transit Fund	993	4.23%	3,311	0	3,311	422	3,732
134 595 Commissary	173	0.74%	577	0	577	73	650
135 660 Telephone	28	0.12%	93	0	93	12	105
136 661 Vehicle Fund	10	0.04%	33	0	33	4	38
137 676 Worker's Comp Fund	41	0.17%	137	0	137	17	154
138 677 Health Ins. Fund	98	0.42%	327	0	327	42	368
139 678 Disability Fund	170	0.72%	567	0	567	72	639
140 680 Fringe Benefit Fund	10	0.04%	33	0	33	4	38
141 681 Life Ins. Fund	16	0.07%	53	0	53	7	60
142 682 Retirement Fund	29	0.12%	97	0	97	12	109
143 683 Dental/Optical	232	0.99%	773	0	773	98	872
144 684 Unemployment	3	0.01%	10	0	10	1	11
146 716 Co-Op Ext Grant	1	0.00%	3	0	3	0	4
148 801 Drain Fund	625	2.66%	2,084	0	2,084	265	2,349
149 804 Drain Maint	77	0.33%	257	0	257	33	289
151 843 Gun Lake Weed Assess	37	0.16%	123	0	123	16	139
152 851 Drain Debt	6	0.03%	20	0	20	3	23
154 Other	14	0.06%	47	0	47	6	53
<b>Subtotal</b>	<b>23,479</b>	<b>100.00%</b>	<b>78,279</b>	<b>0</b>	<b>78,279</b>	<b>9,605</b>	<b>87,884</b>
Direct Bills					0		0
<b>Total</b>					<b>\$78,279</b>		<b>\$87,884</b>

Basis Units: Expenditure Transactions  
Source: Expenditure Transaction Detail



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

Dept:5 101-215 Clerk

Department	Payroll / Fringe	Accounting	Gen. Govt	Total
3 101-175 Administration	\$643	\$1,157	\$0	\$1,800
4 101-211 Legal Counsel	0	197	0	197
5 101-215 Clerk	2,105	1,497	0	3,602
6 101-243 Land Information Services	1,322	1,176	0	2,499
7 101-253 Treasurer	1,052	1,161	0	2,214
8 101-265 Buildings & Grounds	1,869	4,138	0	6,007
9 101-299 Miscellaneous	13	703	0	716
10 101-334 Court Security	0	609	0	609
11 101-865 Insurance	0	11	0	11
13 637 Data Processing	0	677	0	677
14 101-101 Bd of Commissioners	1,180	1,113	0	2,293
15 101-140 Trial Court Criminal & Civil	5,228	3,345	0	8,573
16 101-147 Jury Board	0	71	0	71
17 101-148 Family Division	2,641	3,022	0	5,663
18 101-151 Adult Probation	0	222	0	222
19 101-191 Elections	0	226	0	226
20 101-225 Equalization	337	1,297	0	1,634
21 101-229/CRV Prosecutor/Crime Victim	3,113	1,887	0	5,000
24 101-236 Register of Deeds	1,383	1,342	0	2,725
25 101-254 Tax Tribunal	0	30	0	30
26 101-257 Co-Op Extension	0	60	0	60
28 101-275 Drain Commissioner	675	1,372	0	2,046
29 101-280 Soil Conservation	0	4	0	4
30 101-301 Sheriff's Dept	14,577	3,071	0	17,648
32 101-317 Snowmobile Enforcement	0	94	0	94
33 101-331 Marine Law	0	955	0	955
34 101-333 Road Patrol	0	1,233	0	1,233
35 101-351 Jail	7,184	4,322	0	11,506
36 101-355 Sheriff-Animal Control	0	947	0	947
37 101-400 Planning	1,110	1,612	0	2,722
38 101-426 Emergency Management	337	1,436	0	1,773
39 101-430 Animal Control	702	2,443	0	3,145
41 101-601 Health	0	19	0	19
43 101-631 Substance Abuse	0	26	0	26
44 101-648 Medical Examiners	0	113	0	113
45 101-681 Veterans Burial	0	222	0	222
46 101-682 Veterans Counselor	0	199	0	199
47 101-689 Soldiers & Sailors	0	45	0	45
49 101-999 Appropriations	0	135	0	135
50 201 Road Commission	0	304	0	304
51 205 Central Dispatch	5,751	3,619	0	9,370

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

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**Allocation Summary**

Dept:5 101-215 Clerk

Department	Payroll / Fringe	Accounting	Gen. Govt	Total
52 208 Charlton Park Fund	\$2,439	\$4,661	\$0	\$7,099
53 215 Friend of the Court	4,860	1,939	0	6,800
55 226 Sheriff K9 Donation	0	11	0	11
56 227 Animal Shelter TNR Grant 2015	0	139	0	139
57 228 Solid Waste	0	274	0	274
58 229 Two Seven Oh Inc TNR	0	387	0	387
59 230 Animal Shelter TNR Grant	0	410	0	410
61 232 Animal Shelter Donations	0	996	0	996
62 233 Barry Comm Resource Net	0	49	0	49
63 234 Bldg Strong Families UW	0	4	0	4
65 236 Remonumentation Fund	169	722	0	890
66 238 Gypsy Moth	0	4	0	4
69 248 Building Rehab Fund	0	143	0	143
70 250 Park & Rec Fund	0	195	0	195
71 252 Co Agriculture Preserve	0	8	0	8
73 255 EDC	0	4	0	4
74 256 ROD Automation	0	421	0	421
76 259 Local Corr Officer	0	23	0	23
77 260 Victims Services	0	210	0	210
82 267 Crime Victim Rights	0	985	0	985
83 269 Law Library	0	101	0	101
84 275 Comm on Aging	8,193	5,784	0	13,977
85 276 CDBG	0	147	0	147
86 277 Middleville Police Serv	0	1,267	0	1,267
87 279 MSHDA Home Program	0	41	0	41
88 281 Swift & Sure Sanctions	850	1,368	0	2,218
89 282 56B Sobriety Court	0	1,244	0	1,244
90 283 Comm Corrections	0	1,210	0	1,210
92 285 Adult Drug Court	907	1,466	0	2,373
93 286 Juvenile Drug Court	270	1,436	0	1,706
94 287 Mich Justice Training	0	19	0	19
95 290 Social Welfare	0	56	0	56
96 292 CC Wrap Around	0	1,289	0	1,289
97 292 CC Juv Justice	0	1,143	0	1,143
98 292 Child Care Fund	1,130	2,146	0	3,276
99 294 Vets Trust	0	15	0	15
100 295 Airport Fund	0	1,094	0	1,094
101 297 Diverted Felons	0	41	0	41
102 352 FOC Ren Debt Relocations	0	11	0	11
103 354 Yankee Springs Water	0	11	0	11
104 355 Middleville Water Debt	0	11	0	11

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

Dept:5 101-215 Clerk

Department	Payroll / Fringe	Accounting	Gen. Govt	Total
105 356 Middleville Water Debt 206	\$0	\$11	\$0	\$11
106 357 Fawn Lake Sewer	0	19	0	19
107 358 Yankee Spring	0	11	0	11
108 359 Finkbeiner/Crain Debt	0	19	0	19
109 365 Southwest Barry Fair Lake	0	15	0	15
111 368 Thornapple Manor	0	45	0	45
113 372 Courts & Law Build Debt	0	4	0	4
114 374 1999 BPW Middleville	0	23	0	23
115 376 2003 Refunding Sewer	0	4	0	4
116 377 Leach & Middle Lake	0	11	0	11
118 466 Thornapple Bldg Auth	0	4	0	4
121 502 2012 Delinquent Tax	0	38	0	38
124 512 Thornapple Manor Fund	0	383	0	383
125 513 2013 Delinquent Tax Payment	0	45	0	45
128 516 100% Tax Payment	0	4	0	4
129 517 Foreclosure Fund	0	19	0	19
133 588 Transit Fund	7,609	3,732	0	11,341
134 595 Commissary	0	650	0	650
135 660 Telephone	0	105	0	105
136 661 Vehicle Fund	0	38	0	38
137 676 Worker's Comp Fund	0	154	0	154
138 677 Health Ins. Fund	0	368	0	368
139 678 Disability Fund	0	639	0	639
140 680 Fringe Benefit Fund	0	38	0	38
141 681 Life Ins. Fund	0	60	0	60
142 682 Retirement Fund	0	109	0	109
143 683 Dental/Optical	0	872	0	872
144 684 Unemployment	0	11	0	11
146 716 Co-Op Ext Grant	0	4	0	4
148 801 Drain Fund	0	2,349	0	2,349
149 804 Drain Maint	0	289	0	289
151 843 Gun Lake Weed Assess	0	139	0	139
152 851 Drain Debt	0	23	0	23
154 Other	0	53	0	53
<b>Total</b>	<b>\$77,649</b>	<b>\$87,884</b>	<b>\$0</b>	<b>\$165,533</b>

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

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

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

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

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

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

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

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

CY 2015  
8/1/2016

**A. Department Costs**

Dept:6 101-243 Land Information Services

Description		Amount	General Admin	Land Info Services	Gen Govt
<b>Personnel Costs</b>					
Salaries	S1	180,060	2,701	106,776	70,584
Salary % Split			1.50%	59.30%	39.20%
Benefits	S	76,564	1,148	45,403	30,013
Subtotal - Personnel Costs		256,625	3,849	152,179	100,597
<b>Services &amp; Supplies Cost</b>					
Office Supplies	S	1,813	27	1,075	711
Printing	S	486	7	288	190
Dues & Subscriptions	S	125	2	74	49
Telephone & Fax	S	862	13	511	338
Travel	S	461	7	273	181
Equipment Repair & Maint	S	0	0	0	0
Employee Training	S	0	0	0	0
Subtotal - Services & Supplies		3,747	56	2,222	1,469
<b>Department Cost Total</b>		260,372	3,906	154,401	102,066
<b>Adjustments to Cost</b>					
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>		260,372	3,906	154,401	102,066
General Admin Distribution			(3,906)	2,351	1,554
<b>Grand Total</b>		<u>\$260,372</u>		<u>\$156,752</u>	<u>\$103,620</u>
				not allocated	

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

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

Dept:6 101-243 Land Information Services

Department	First Incoming	Second Incoming	Land Info Services	Gen Govt
1 Courthouse	\$1,138	\$4	\$688	\$455
Subtotal - Building Depreciation	1,138	4	688	455
3 County Coordination	1,170	391	940	621
3 Accounting	1,122	377	903	597
3 Personnel Management	444	148	356	236
Subtotal - 101-175 Administration	2,736	916	2,199	1,453
4 Labor Relations	510	10	313	207
Subtotal - 101-211 Legal Counsel	510	10	313	207
5 Payroll / Fringe	1,172	150	796	526
5 Accounting	1,044	133	708	468
Subtotal - 101-215 Clerk	2,216	283	1,504	994
6 Land Info Services	0	4,913	2,958	1,955
Subtotal - 101-243 Land Information Services	0	4,913	2,958	1,955
7 General Fund Revenues	0	4,288	2,581	1,706
Subtotal - 101-253 Treasurer	0	4,288	2,581	1,706
8 Courthouse	0	11,939	7,188	4,751
Subtotal - 101-265 Buildings & Grounds	0	11,939	7,188	4,751
9 Paper	0	338	204	135
9 Copier Service Leases & Maint	0	422	254	168
9 Audit	0	335	202	133
9 Cost Plan	0	969	584	386
9 Accounting	0	314	189	125
9 Human Resource Admin	0	157	94	62
Subtotal - 101-299 Miscellaneous	0	2,535	1,526	1,009
11 General Liability	0	337	203	134
11 Public Officials	0	720	434	287
11 Employee Benefits	0	505	304	201

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

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

Dept:6 101-243 Land Information Services

Department	First Incoming	Second Incoming	Land Info Services	Gen Govt
Subtotal - 101-865 Insurance	\$0	\$1,562	\$940	\$622
12 Courthouse	0	1,156	696	460
Subtotal - 101-865-1 Property Insuranc	0	1,156	696	460
13 Computer Services	0	5,050	3,040	2,010
13 Audit Software	0	0	0	0
Subtotal - 637 Data Processing	0	5,050	3,040	2,010
<b>Total Incoming</b>	<b>6,600</b>	<b>32,655</b>	<b>23,633</b>	<b>15,622</b>
<b>C. Total Allocated</b>		<b>\$299,627</b>	<b>\$180,384</b>	<b>\$119,242</b>
			60.20%	39.80%

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

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**Land Info Services Allocations**

Dept:6 101-243 Land Information Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	5	2.18%	\$3,509	\$0	\$3,509	\$0	\$3,509
5 101-215 Clerk	11	4.80%	7,720	0	7,720	0	7,720
6 101-243 Land Information Services	7	3.06%	4,913	0	4,913	0	4,913
7 101-253 Treasurer	5	2.18%	3,509	0	3,509	477	3,986
8 101-265 Buildings & Grounds	3	1.31%	2,106	0	2,106	286	2,392
10 101-334 Court Security	1	0.44%	702	0	702	95	797
14 101-101 Bd of Commissioners	6	2.62%	4,211	0	4,211	573	4,784
15 101-140 Trial Court Criminal & Civil	39	17.03%	27,372	0	27,372	3,722	31,094
17 101-148 Family Division	20	8.73%	14,037	0	14,037	1,909	15,946
20 101-225 Equalization	3	1.31%	2,106	0	2,106	286	2,392
22 101-229-1 Prosecutor DP	10	4.37%	7,019	0	7,019	954	7,973
24 101-236 Register of Deeds	9	3.93%	6,317	0	6,317	859	7,176
28 101-275 Drain Commissioner	2	0.87%	1,404	0	1,404	191	1,595
30 101-301 Sheriff's Dept	23	10.04%	16,143	0	16,143	2,195	18,338
35 101-351 Jail	11	4.80%	7,720	0	7,720	1,050	8,770
37 101-400 Planning	3	1.31%	2,106	0	2,106	286	2,392
38 101-426 Emergency Management	2	0.87%	1,404	0	1,404	191	1,595
39 101-430 Animal Control	3	1.31%	2,106	0	2,106	286	2,392
46 101-682 Veterans Counselor	2	0.87%	1,404	0	1,404	191	1,595
52 208 Charlton Park Fund	10	4.37%	7,019	0	7,019	954	7,973
54 Friend of the Court - DP	17	7.42%	11,932	0	11,932	1,622	13,554
84 275 Comm on Aging	14	6.11%	9,826	0	9,826	1,336	11,162
92 285 Adult Drug Court	6	2.62%	4,211	0	4,211	573	4,784
133 588 Transit Fund	10	4.37%	7,019	0	7,019	954	7,973
154 Other	7	3.06%	4,913	0	4,913	668	5,581
<b>Subtotal</b>	<b>229</b>	<b>100.00%</b>	<b>160,725</b>	<b>0</b>	<b>160,725</b>	<b>19,659</b>	<b>180,384</b>
Direct Bills					0		0
<b>Total</b>					<b>\$160,725</b>		<b>\$180,384</b>

Basis Units: # of PCs on Network  
Source:



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

Dept:6 101-243 Land Information Services

Department	Land Info Services	Gen Govt	Total
3 101-175 Administration	\$3,509	\$0	\$3,509
5 101-215 Clerk	7,720	0	7,720
6 101-243 Land Information Services	4,913	0	4,913
7 101-253 Treasurer	3,986	0	3,986
8 101-265 Buildings & Grounds	2,392	0	2,392
10 101-334 Court Security	797	0	797
14 101-101 Bd of Commissioners	4,784	0	4,784
15 101-140 Trial Court Criminal & Civil	31,094	0	31,094
17 101-148 Family Division	15,946	0	15,946
20 101-225 Equalization	2,392	0	2,392
22 101-229-1 Prosecutor DP	7,973	0	7,973
24 101-236 Register of Deeds	7,176	0	7,176
28 101-275 Drain Commissioner	1,595	0	1,595
30 101-301 Sheriff's Dept	18,338	0	18,338
35 101-351 Jail	8,770	0	8,770
37 101-400 Planning	2,392	0	2,392
38 101-426 Emergency Management	1,595	0	1,595
39 101-430 Animal Control	2,392	0	2,392
46 101-682 Veterans Counselor	1,595	0	1,595
52 208 Charlton Park Fund	7,973	0	7,973
54 Friend of the Court - DP	13,554	0	13,554
84 275 Comm on Aging	11,162	0	11,162
92 285 Adult Drug Court	4,784	0	4,784
133 588 Transit Fund	7,973	0	7,973
154 Other	5,581	0	5,581
<b>Total</b>	<b>\$180,384</b>	<b>\$0</b>	<b>\$180,384</b>

**Barry County, Michigan**  
**2 CFR Part 200 Federal Cost Allocation Plan**  
**101-253 COUNTY TREASURER**  
**Nature and Extent of Service**

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8/1/2016

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

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

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

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

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

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8/1/2016

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

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

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

**Barry County, Michigan**  
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**A. Department Costs**

Dept:7 101-253 Treasurer

Description		Amount	General Admin	General Fund Revenues	Non-General Fund Revenues	Gen. Govt
<b>Personnel Costs</b>						
Salaries	S1	128,843	0	82,021	30,072	16,750
Salary % Split			.00%	63.66%	23.34%	13.00%
Benefits	S	84,942	0	54,074	19,825	11,042
Subtotal - Personnel Costs		213,784	0	136,095	49,897	27,792
<b>Services &amp; Supplies Cost</b>						
Office Supplies	S	1,659	0	1,056	387	216
Postage	S	3,430	0	2,184	801	446
Dues & Subscriptions	S	150	0	95	35	20
Contractual Services	S	0	0	0	0	0
Telephone & Fax	S	355	0	226	83	46
Tax Bond	S	3,156	0	2,009	737	410
Software Maintenance	S	4,657	0	2,965	1,087	605
Tax Certifications 618-010	P	(6,033)	0	0	0	(6,033)
Tax History Fees 618-020	P	(21)	0	0	0	(21)
Tax Search Fees 618-030	P	(430)	0	0	0	(430)
Other Treasury Service 618-050	P	(322)	0	0	0	(322)
Treasurer Refunds 618-010	S	0	0	0	0	0
Tribunal Refunds 101-254-964-10	D	3,717	0	0	0	0
Subtotal - Services & Supplies		10,319	0	8,535	3,129	(5,063)
<b>Department Cost Total</b>		224,104	0	144,630	53,027	22,729
<b>Adjustments to Cost</b>						
Tribunal Refunds 101-254-964-10	D	(3,717)	0	0	0	0
Subtotal - Adjustments		(3,717)	0	0	0	0
<b>Total Costs After Adjustments</b>		220,386	0	144,630	53,027	22,729
General Admin Distribution			0	0	0	0
<b>Grand Total</b>		<u>\$220,386</u>		<u>\$144,630</u>	<u>\$53,027</u>	<u>\$22,729</u>
not allocated						

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

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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	\$1,129	\$4	\$721	\$264	\$147
1 Annex	90	0	57	21	12
Subtotal - Building Depreciation	1,219	4	778	285	159
2 Data Processing Equipment	3,199	43	2,064	757	421
Subtotal - Equipment Depreciation	3,199	43	2,064	757	421
3 County Coordination	1,038	347	881	323	180
3 Accounting	1,108	372	942	345	192
3 Personnel Management	353	118	300	110	61
Subtotal - 101-175 Administration	2,499	837	2,123	779	434
4 Labor Relations	361	7	234	86	48
Subtotal - 101-211 Legal Counsel	361	7	234	86	48
5 Payroll / Fringe	933	119	670	246	137
5 Accounting	1,030	131	739	271	151
Subtotal - 101-215 Clerk	1,963	250	1,409	517	288
6 Land Info Services	3,509	477	2,538	930	518
Subtotal - 101-243 Land Information S	3,509	477	2,538	930	518
7 General Fund Revenues	0	4,233	2,695	988	550
Subtotal - 101-253 Treasurer	0	4,233	2,695	988	550
8 Courthouse	0	11,843	7,540	2,764	1,540
8 Annex	0	1,807	1,150	422	235
Subtotal - 101-265 Buildings & Ground	0	13,650	8,690	3,186	1,775
9 Paper	0	269	171	63	35
9 Copier Service Leases & Maint	0	336	214	78	44
9 Audit	0	297	189	69	39
9 Cost Plan	0	969	617	226	126
9 Accounting	0	310	197	72	40
9 Human Resource Admin	0	125	79	29	16

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

Dept:7 101-253 Treasurer

Department	First Incoming	Second Incoming	General Fund Revenues	Non-General Fund Revenues	Gen. Govt
Subtotal - 101-299 Miscellaneous	\$0	\$2,306	\$1,468	\$538	\$300
11 General Liability	0	299	190	70	39
11 Public Officials	0	573	365	134	75
11 Employee Benefits	0	402	256	94	52
Subtotal - 101-865 Insurance	0	1,274	811	297	166
12 Courthouse	0	1,147	730	268	149
12 Annex	0	57	36	13	7
Subtotal - 101-865-1 Property Insuranc	0	1,204	767	281	157
13 Computer Services	0	3,607	2,296	842	469
13 Audit Software	0	0	0	0	0
Subtotal - 637 Data Processing	0	3,607	2,296	842	469
<b>Total Incoming</b>	12,750	27,893	25,873	9,486	5,284
<b>C. Total Allocated</b>		\$261,029	\$170,503	\$62,512	\$28,013
			65.32%	23.95%	10.73%

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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	347	3.11%	\$4,754	\$0	\$4,754	\$0	\$4,754
4 101-211 Legal Counsel	59	0.53%	808	0	808	0	808
5 101-215 Clerk	449	4.03%	6,151	0	6,151	0	6,151
6 101-243 Land Information Services	313	2.81%	4,288	0	4,288	0	4,288
7 101-253 Treasurer	309	2.77%	4,233	0	4,233	0	4,233
8 101-265 Buildings & Grounds	1,101	9.87%	15,083	0	15,083	2,021	17,104
9 101-299 Miscellaneous	187	1.68%	2,562	0	2,562	343	2,905
10 101-334 Court Security	162	1.45%	2,219	0	2,219	297	2,517
11 101-865 Insurance	3	0.03%	41	0	41	6	47
14 101-101 Bd of Commissioners	296	2.65%	4,055	0	4,055	543	4,598
15 101-140 Trial Court Criminal & Civil	890	7.98%	12,192	0	12,192	1,634	13,826
16 101-147 Jury Board	19	0.17%	260	0	260	35	295
17 101-148 Family Division	804	7.21%	11,014	0	11,014	1,476	12,490
18 101-151 Adult Probation	59	0.53%	808	0	808	108	917
19 101-191 Elections	60	0.54%	822	0	822	110	932
20 101-225 Equalization	345	3.09%	4,726	0	4,726	633	5,360
21 101-229/CRV Prosecutor/Crime Victim	502	4.50%	6,877	0	6,877	922	7,799
24 101-236 Register of Deeds	357	3.20%	4,891	0	4,891	655	5,546
25 101-254 Tax Tribunal	8	0.07%	110	0	110	15	124
26 101-257 Co-Op Extension	16	0.14%	219	0	219	29	249
28 101-275 Drain Commissioner	365	3.27%	5,000	0	5,000	670	5,670
29 101-280 Soil Conservation	1	0.01%	14	0	14	2	16
30 101-301 Sheriff's Dept	817	7.33%	11,192	0	11,192	1,500	12,692
32 101-317 Snowmobile Enforcement	25	0.22%	342	0	342	46	388
33 101-331 Marine Law	254	2.28%	3,480	0	3,480	466	3,946
34 101-333 Road Patrol	328	2.94%	4,493	0	4,493	602	5,095
35 101-351 Jail	1,150	10.31%	15,754	0	15,754	2,111	17,865
36 101-355 Sheriff-Animal Control	252	2.26%	3,452	0	3,452	463	3,915
37 101-400 Planning	429	3.85%	5,877	0	5,877	788	6,664
38 101-426 Emergency Management	382	3.43%	5,233	0	5,233	701	5,934
39 101-430 Animal Control	650	5.83%	8,905	0	8,905	1,193	10,098
41 101-601 Health	5	0.04%	68	0	68	9	78
43 101-631 Substance Abuse	7	0.06%	96	0	96	13	109
44 101-648 Medical Examiners	30	0.27%	411	0	411	55	466
45 101-681 Veterans Burial	59	0.53%	808	0	808	108	917
46 101-682 Veterans Counselor	53	0.48%	726	0	726	97	823
47 101-689 Soldiers & Sailors	12	0.11%	164	0	164	22	186
49 101-999 Appropriations	36	0.32%	493	0	493	66	559
154 Other	9	0.08%	123	0	123	17	140

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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
<b>Subtotal</b>	11,150	100.00%	152,747	0	152,747	17,757	170,503
Direct Bills					0		0
<b>Total</b>					<b>\$152,747</b>		<b>\$170,503</b>
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
13 637 Data Processing	1	0.02%	\$13	\$0	\$13	\$2	\$14
50 201 Road Commission	96	2.21%	1,239	0	1,239	144	1,383
51 205 Central Dispatch	115	2.65%	1,484	0	1,484	173	1,657
52 208 Charlton Park Fund	246	5.67%	3,175	0	3,175	369	3,544
53 215 Friend of the Court	217	5.00%	2,801	0	2,801	326	3,126
55 226 Sheriff K9 Donation	2	0.05%	26	0	26	3	29
56 227 Animal Shelter TNR Grant 2015	5	0.12%	65	0	65	8	72
57 228 Solid Waste	20	0.46%	258	0	258	30	288
58 229 Two Seven Oh Inc TNR	3	0.07%	39	0	39	5	43
59 230 Animal Shelter TNR Grant	5	0.12%	65	0	65	8	72
61 232 Animal Shelter Donations	58	1.34%	749	0	749	87	836
62 233 Barry Comm Resource Net	31	0.71%	400	0	400	47	447
65 236 Remonumentation Fund	6	0.14%	77	0	77	9	86
67 244 Comm on Aging Building	16	0.37%	207	0	207	24	231
68 247 Thornapple Namor Depr Fund	62	1.43%	800	0	800	93	893
69 248 Building Rehab Fund	28	0.65%	361	0	361	42	403
70 250 Park & Rec Fund	1	0.02%	13	0	13	2	14
72 253 Master Land Use Prog	1	0.02%	13	0	13	2	14
73 255 EDC	1	0.02%	13	0	13	2	14
74 256 ROD Automation	494	11.39%	6,376	0	6,376	741	7,117
76 259 Local Corr Officer	13	0.30%	168	0	168	20	187
77 260 Victims Services	13	0.30%	168	0	168	20	187
79 264 Concealed Pistol Licensing	320	7.37%	4,130	0	4,130	480	4,610
81 266 Special Investigation	12	0.28%	155	0	155	18	173
82 267 Crime Victim Rights	7	0.16%	90	0	90	11	101
83 269 Law Library	2	0.05%	26	0	26	3	29
84 275 Comm on Aging	510	11.75%	6,582	0	6,582	765	7,348
85 276 CDBG	64	1.47%	826	0	826	96	922
86 277 Middleville Police Serv	17	0.39%	219	0	219	26	245
87 279 MSHDA Home Program	11	0.25%	142	0	142	17	158
88 281 Swift & Sure Sanctions	31	0.71%	400	0	400	47	447
89 282 56B Sobriety Court	26	0.60%	336	0	336	39	375
90 283 Comm Corrections	24	0.55%	310	0	310	36	346
92 285 Adult Drug Court	132	3.04%	1,704	0	1,704	198	1,902
93 286 Juvenile Drug Court	16	0.37%	207	0	207	24	231
94 287 Mich Justice Training	2	0.05%	26	0	26	3	29
95 290 Social Welfare	13	0.30%	168	0	168	20	187
97 292 CC Juv Justice	1	0.02%	13	0	13	2	14
98 292 Child Care Fund	250	5.76%	3,227	0	3,227	375	3,602
100 295 Airport Fund	457	10.53%	5,898	0	5,898	686	6,584
101 297 Diverted Felons	21	0.48%	271	0	271	32	303
124 512 Thornapple Manor Fund	255	5.88%	3,291	0	3,291	383	3,674

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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
133 588 Transit Fund	282	6.50%	\$3,640	\$0	\$3,640	\$423	\$4,063
135 660 Telephone	13	0.30%	168	0	168	20	187
136 661 Vehicle Fund	8	0.18%	103	0	103	12	115
137 676 Worker's Comp Fund	51	1.18%	658	0	658	77	735
138 677 Health Ins. Fund	162	3.73%	2,091	0	2,091	243	2,334
139 678 Disability Fund	35	0.81%	452	0	452	53	504
140 680 Fringe Benefit Fund	47	1.08%	607	0	607	71	677
141 681 Life Ins. Fund	29	0.67%	374	0	374	44	418
142 682 Retirement Fund	38	0.88%	490	0	490	57	547
143 683 Dental/Optical	1	0.02%	13	0	13	2	14
144 684 Unemployment	35	0.81%	452	0	452	53	504
151 843 Gun Lake Weed Assess	32	0.74%	413	0	413	48	461
154 Other	1	0.02%	13	0	13	2	14
<b>Subtotal</b>	4,339	100.00%	56,002	0	56,002	6,510	62,512
Direct Bills					0		0
<b>Total</b>					<b>\$56,002</b>		<b>\$62,512</b>

Basis Units: Revenue Transactions  
Source: GL Detail

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**Allocation Summary**

Dept:7 101-253 Treasurer

Department	General Fund Revenues	Non-General Fund Revenues	Gen. Govt	Total
3 101-175 Administration	\$4,754	\$0	\$0	\$4,754
4 101-211 Legal Counsel	808	0	0	808
5 101-215 Clerk	6,151	0	0	6,151
6 101-243 Land Information Services	4,288	0	0	4,288
7 101-253 Treasurer	4,233	0	0	4,233
8 101-265 Buildings & Grounds	17,104	0	0	17,104
9 101-299 Miscellaneous	2,905	0	0	2,905
10 101-334 Court Security	2,517	0	0	2,517
11 101-865 Insurance	47	0	0	47
13 637 Data Processing	0	14	0	14
14 101-101 Bd of Commissioners	4,598	0	0	4,598
15 101-140 Trial Court Criminal & Civil	13,826	0	0	13,826
16 101-147 Jury Board	295	0	0	295
17 101-148 Family Division	12,490	0	0	12,490
18 101-151 Adult Probation	917	0	0	917
19 101-191 Elections	932	0	0	932
20 101-225 Equalization	5,360	0	0	5,360
21 101-229/CRV Prosecutor/Crime Victim	7,799	0	0	7,799
24 101-236 Register of Deeds	5,546	0	0	5,546
25 101-254 Tax Tribunal	124	0	0	124
26 101-257 Co-Op Extension	249	0	0	249
28 101-275 Drain Commissioner	5,670	0	0	5,670
29 101-280 Soil Conservation	16	0	0	16
30 101-301 Sheriff's Dept	12,692	0	0	12,692
32 101-317 Snowmobile Enforcement	388	0	0	388
33 101-331 Marine Law	3,946	0	0	3,946
34 101-333 Road Patrol	5,095	0	0	5,095
35 101-351 Jail	17,865	0	0	17,865
36 101-355 Sheriff-Animal Control	3,915	0	0	3,915
37 101-400 Planning	6,664	0	0	6,664
38 101-426 Emergency Management	5,934	0	0	5,934
39 101-430 Animal Control	10,098	0	0	10,098
41 101-601 Health	78	0	0	78
43 101-631 Substance Abuse	109	0	0	109
44 101-648 Medical Examiners	466	0	0	466
45 101-681 Veterans Burial	917	0	0	917
46 101-682 Veterans Counselor	823	0	0	823
47 101-689 Soldiers & Sailors	186	0	0	186
49 101-999 Appropriations	559	0	0	559
50 201 Road Commission	0	1,383	0	1,383
51 205 Central Dispatch	0	1,657	0	1,657

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**Allocation Summary**

Dept:7 101-253 Treasurer

Department	General Fund Revenues	Non-General Fund Revenues	Gen. Govt	Total
52 208 Charlton Park Fund	\$0	\$3,544	\$0	\$3,544
53 215 Friend of the Court	0	3,126	0	3,126
55 226 Sheriff K9 Donation	0	29	0	29
56 227 Animal Shelter TNR Grant 2015	0	72	0	72
57 228 Solid Waste	0	288	0	288
58 229 Two Seven Oh Inc TNR	0	43	0	43
59 230 Animal Shelter TNR Grant	0	72	0	72
61 232 Animal Shelter Donations	0	836	0	836
62 233 Barry Comm Resource Net	0	447	0	447
65 236 Remonumentation Fund	0	86	0	86
67 244 Comm on Aging Building	0	231	0	231
68 247 Thornapple Namor Depr Fund	0	893	0	893
69 248 Building Rehab Fund	0	403	0	403
70 250 Park & Rec Fund	0	14	0	14
72 253 Master Land Use Prog	0	14	0	14
73 255 EDC	0	14	0	14
74 256 ROD Automation	0	7,117	0	7,117
76 259 Local Corr Officer	0	187	0	187
77 260 Victims Services	0	187	0	187
79 264 Concealed Pistol Licensing	0	4,610	0	4,610
81 266 Special Investigation	0	173	0	173
82 267 Crime Victim Rights	0	101	0	101
83 269 Law Library	0	29	0	29
84 275 Comm on Aging	0	7,348	0	7,348
85 276 CDBG	0	922	0	922
86 277 Middleville Police Serv	0	245	0	245
87 279 MSHDA Home Program	0	158	0	158
88 281 Swift & Sure Sanctions	0	447	0	447
89 282 56B Sobriety Court	0	375	0	375
90 283 Comm Corrections	0	346	0	346
92 285 Adult Drug Court	0	1,902	0	1,902
93 286 Juvenile Drug Court	0	231	0	231
94 287 Mich Justice Training	0	29	0	29
95 290 Social Welfare	0	187	0	187
97 292 CC Juv Justice	0	14	0	14
98 292 Child Care Fund	0	3,602	0	3,602
100 295 Airport Fund	0	6,584	0	6,584
101 297 Diverted Felons	0	303	0	303
124 512 Thornapple Manor Fund	0	3,674	0	3,674
133 588 Transit Fund	0	4,063	0	4,063
135 660 Telephone	0	187	0	187

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**Allocation Summary**

Dept:7 101-253 Treasurer

Department	General Fund Revenues	Non-General Fund Revenues	Gen. Govt	Total
136 661 Vehicle Fund	\$0	\$115	\$0	\$115
137 676 Worker's Comp Fund	0	735	0	735
138 677 Health Ins. Fund	0	2,334	0	2,334
139 678 Disability Fund	0	504	0	504
140 680 Fringe Benefit Fund	0	677	0	677
141 681 Life Ins. Fund	0	418	0	418
142 682 Retirement Fund	0	547	0	547
143 683 Dental/Optical	0	14	0	14
144 684 Unemployment	0	504	0	504
151 843 Gun Lake Weed Assess	0	461	0	461
154 Other	140	14	0	154
<b>Total</b>	<b>\$170,503</b>	<b>\$62,512</b>	<b>\$0</b>	<b>\$233,016</b>

**Barry County, Michigan**  
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**101-265 BUILDINGS AND GROUNDS**  
**Nature and Extent of Service**

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

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

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

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

- **Courthouse** - Maintenance and operating expenses for the Courthouse have been allocated to all occupant departments based on their assigned square footages.
- **Annex** - Maintenance and operating expenses for the Annex 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.
- **Sheriff Dept/Jail** - The Buildings and Grounds department provides maintenance services for the Sheriff's Department. The identified costs are allocated directly to the Sheriff's Department.
- **Animal Shelter** - The Buildings and Grounds department provides maintenance services for the Animal Shelter, as well as paying for the cost of parking lot lighting. These costs are allocated directly to the Animal Shelter.
- **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.
- **Other** - Miscellaneous utility bills paid by the Building and Grounds department, including parking lot lighting at other County buildings, are identified in this function and allocated to Other.

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	Sheriff Dept / Jail
Personnel Costs										
Salaries	S1	183,729	32,153	42,441	11,207	49,056	13,963	25,906	2,940	4,961
Salary % Split			17.50%	23.10%	6.10%	26.70%	7.60%	14.10%	1.60%	2.70%
Benefits	S	114,460	20,030	26,440	6,982	30,561	8,699	16,139	1,831	3,090
Subtotal - Personnel Costs		298,189	52,183	68,882	18,190	79,616	22,662	42,045	4,771	8,051
Services & Supplies Cost										
Office Supplies	S	271	47	63	17	72	21	38	4	7
Postage	S	0	0	0	0	0	0	0	0	0
Gas & Oil	S	688	120	159	42	184	52	97	11	19
Janitorial Supplies	S	8,977	1,571	2,074	548	2,397	682	1,266	144	242
Plowing	S	14,475	2,533	3,344	883	3,865	1,100	2,041	232	391
Contractual Services	S	79,506	13,913	18,366	4,850	21,228	6,042	11,210	1,272	2,147
Telephone & Fax	S	1,347	236	311	82	360	102	190	22	36
Utilities	P	163,361	0	31,778	7,649	57,815	11,936	27,229	9,036	0
Trash Pick-up	S	3,651	639	843	223	975	277	515	58	99
Water/Sewer	S	15,249	2,669	3,523	930	4,072	1,159	2,150	244	412
Building Repairs & Maint	S	21,903	3,833	5,060	1,336	5,848	1,665	3,088	350	591
Equipment Maint	S	2,647	463	611	161	707	201	373	42	71
Employee Training	S	0	0	0	0	0	0	0	0	0
Lighting	S	2,260	395	522	138	603	172	319	36	61
Landscape	S	712	125	165	43	190	54	100	11	19
Non-Capitalized expenses Fund 248	S	63,764	11,159	14,729	3,890	17,025	4,846	8,991	1,020	1,722
Subtotal - Services & Supplies		378,809	37,704	81,547	20,791	115,340	28,310	57,607	12,483	5,817
<b>Department Cost Total</b>		676,998	89,887	150,428	38,981	194,956	50,972	99,652	17,254	13,868
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		676,998	89,887	150,428	38,981	194,956	50,972	99,652	17,254	13,868
General Admin Distribution			(89,887)	25,168	6,646	29,091	8,280	15,362	1,743	2,942
<b>Grand Total</b>		<b>\$676,998</b>		<b>\$175,597</b>	<b>\$45,627</b>	<b>\$224,047</b>	<b>\$59,253</b>	<b>\$115,014</b>	<b>\$18,997</b>	<b>\$16,810</b>



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**A. Department Costs**

Dept:8 101-265 Buildings & Grounds

Description		Amount	Animal Shelter	Mental Health	Other
<b>Personnel Costs</b>					
Salaries	S1	183,729	1,102	0	0
Salary % Split			.60%	.00%	.00%
Benefits	S	114,460	687	0	0
Subtotal - Personnel Costs		298,189	1,789	0	0
<b>Services &amp; Supplies Cost</b>					
Office Supplies	S	271	2	0	0
Postage	S	0	0	0	0
Gas & Oil	S	688	4	0	0
Janitorial Supplies	S	8,977	54	0	0
Plowing	S	14,475	87	0	0
Contractual Services	S	79,506	477	0	0
Telephone & Fax	S	1,347	8	0	0
Utilities	P	163,361	15,953	571	1,394
Trash Pick-up	S	3,651	22	0	0
Water/Sewer	S	15,249	91	0	0
Building Repairs & Maint	S	21,903	131	0	0
Equipment Maint	S	2,647	16	0	0
Employee Training	S	0	0	0	0
Lighting	S	2,260	14	0	0
Landscape	S	712	4	0	0
Non-Capitalized expenses Fund 248	S	63,764	383	0	0
Subtotal - Services & Supplies		378,809	17,246	571	1,394
<b>Department Cost Total</b>		676,998	19,035	571	1,394
<b>Adjustments to Cost</b>					
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>		676,998	19,035	571	1,394
General Admin Distribution			654	0	0
<b>Grand Total</b>		<b>\$676,998</b>	<b>\$19,689</b>	<b>\$571</b>	<b>\$1,394</b>

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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	Sheriff Dept / Jail	Animal Shelter
1 Courthouse	\$304	\$1	\$85	\$23	\$99	\$28	\$52	\$6	\$10	\$2
1 Annex	113	0	32	8	37	10	19	2	4	1
1 Courts & Law	4,354	15	1,223	323	1,414	402	747	85	143	32
1 Old Library	4,852	16	1,363	360	1,576	448	832	94	159	35
Subtotal - Building Depreciation	9,623	32	2,703	714	3,125	889	1,650	187	316	70
2 C & L Building Equipment	40	1	11	3	13	4	7	1	1	0
2 Dept. Specific Equip.	1,281	17	363	96	420	120	222	25	42	9
2 Vehicles	4,139	56	1,175	310	1,358	386	717	81	137	31
Subtotal - Equipment Depreciation	5,460	74	1,549	409	1,791	510	946	107	181	40
3 County Coordination	2,756	921	1,030	272	1,190	339	628	71	120	27
3 Accounting	3,947	1,326	1,476	390	1,707	486	901	102	173	38
3 Personnel Management	627	209	234	62	271	77	143	16	27	6
Subtotal - 101-175 Administration	7,330	2,457	2,740	724	3,167	902	1,673	190	320	71
4 Labor Relations	786	15	224	59	259	74	137	16	26	6
Subtotal - 101-211 Legal Counsel	786	15	224	59	259	74	137	16	26	6
5 Payroll / Fringe	1,657	212	523	138	605	172	319	36	61	14
5 Accounting	3,671	467	1,159	306	1,339	381	707	80	135	30
Subtotal - 101-215 Clerk	5,328	679	1,682	444	1,944	553	1,027	116	197	44
6 Land Info Services	2,106	286	670	177	774	220	409	46	78	17
Subtotal - 101-243 Land Information S	2,106	286	670	177	774	220	409	46	78	17
7 General Fund Revenues	15,083	2,021	4,789	1,265	5,535	1,576	2,923	332	560	124
Subtotal - 101-253 Treasurer	15,083	2,021	4,789	1,265	5,535	1,576	2,923	332	560	124
8 Courthouse	0	3,184	891	235	1,030	293	544	62	104	23
8 Annex	0	2,289	641	169	741	211	391	44	75	17
8 Courts & Law	0	9,302	2,605	688	3,011	857	1,590	180	304	68
8 Former Library	0	10,135	2,838	749	3,280	934	1,732	197	332	74
Subtotal - 101-265 Buildings & Grounds	0	24,910	6,975	1,842	8,062	2,295	4,257	483	815	181
9 Paper	0	478	134	35	155	44	82	9	16	3

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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	Sheriff Dept / Jail	Animal Shelter
9 Copier Service Leases & Maint	\$0	\$596	\$167	\$44	\$193	\$55	\$102	\$12	\$20	\$4
9 Audit	0	789	221	58	255	73	135	15	26	6
9 Cost Plan	0	969	271	72	314	89	166	19	32	7
9 Accounting	0	1,103	309	82	357	102	189	21	36	8
9 Human Resource Admin	0	221	62	16	72	20	38	4	7	2
Subtotal - 101-299 Miscellaneous	0	4,157	1,164	307	1,345	383	711	81	136	30
10 Court Security	0	3,863	1,082	286	1,250	356	660	75	126	28
Subtotal - 101-334 Court Security	0	3,863	1,082	286	1,250	356	660	75	126	28
11 General Liability	0	793	222	59	257	73	135	15	26	6
11 Public Officials	0	1,018	285	75	329	94	174	20	33	7
11 Vehicle	0	2,238	627	165	724	206	382	43	73	16
11 Employee Benefits	0	714	200	53	231	66	122	14	23	5
Subtotal - 101-865 Insurance	0	4,762	1,333	352	1,541	439	814	92	156	35
12 Courthouse	0	308	86	23	100	28	53	6	10	2
12 Annex	0	73	20	5	23	7	12	1	2	1
12 Courts & Law	0	509	143	38	165	47	87	10	17	4
12 Old Library	0	715	200	53	231	66	122	14	23	5
12 Other Buildings	0	103	29	8	33	10	18	2	3	1
Subtotal - 101-865-1 Property Insuranc	0	1,708	478	126	553	157	292	33	56	12
13 Computer Services	0	2,164	606	160	700	199	370	42	71	16
13 Audit Software	0	0	0	0	0	0	0	0	0	0
Subtotal - 637 Data Processing	0	2,164	606	160	700	199	370	42	71	16
<b>Total Incoming</b>	<b>45,714</b>	<b>47,129</b>	<b>25,996</b>	<b>6,865</b>	<b>30,047</b>	<b>8,553</b>	<b>15,868</b>	<b>1,801</b>	<b>3,039</b>	<b>675</b>
<b>C. Total Allocated</b>		<b>\$769,842</b>	<b>\$201,593</b>	<b>\$52,492</b>	<b>\$254,094</b>	<b>\$67,805</b>	<b>\$130,882</b>	<b>\$20,798</b>	<b>\$19,848</b>	<b>\$20,364</b>
			26.19%	6.82%	33.01%	8.81%	17.00%	2.70%	2.58%	2.65%

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

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

Department	First Incoming	Second Incoming	Mental Health	Other
1 Courthouse	\$304	\$1	\$0	\$0
1 Annex	113	0	0	0
1 Courts & Law	4,354	15	0	0
1 Old Library	4,852	16	0	0
Subtotal - Building Depreciation	9,623	32	0	0
2 C & L Building Equipment	40	1	0	0
2 Dept. Specific Equip.	1,281	17	0	0
2 Vehicles	4,139	56	0	0
Subtotal - Equipment Depreciation	5,460	74	0	0
3 County Coordination	2,756	921	0	0
3 Accounting	3,947	1,326	0	0
3 Personnel Management	627	209	0	0
Subtotal - 101-175 Administration	7,330	2,457	0	0
4 Labor Relations	786	15	0	0
Subtotal - 101-211 Legal Counsel	786	15	0	0
5 Payroll / Fringe	1,657	212	0	0
5 Accounting	3,671	467	0	0
Subtotal - 101-215 Clerk	5,328	679	0	0
6 Land Info Services	2,106	286	0	0
Subtotal - 101-243 Land Information S	2,106	286	0	0
7 General Fund Revenues	15,083	2,021	0	0
Subtotal - 101-253 Treasurer	15,083	2,021	0	0
8 Courthouse	0	3,184	0	0
8 Annex	0	2,289	0	0
8 Courts & Law	0	9,302	0	0
8 Former Library	0	10,135	0	0
Subtotal - 101-265 Buildings & Grounds	0	24,910	0	0
9 Paper	0	478	0	0

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

Dept:8 101-265 Buildings & Grounds

Department	First Incoming	Second Incoming	Mental Health	Other
9 Copier Service Leases & Maint	\$0	\$596	\$0	\$0
9 Audit	0	789	0	0
9 Cost Plan	0	969	0	0
9 Accounting	0	1,103	0	0
9 Human Resource Admin	0	221	0	0
Subtotal - 101-299 Miscellaneous	0	4,157	0	0
10 Court Security	0	3,863	0	0
Subtotal - 101-334 Court Security	0	3,863	0	0
11 General Liability	0	793	0	0
11 Public Officials	0	1,018	0	0
11 Vehicle	0	2,238	0	0
11 Employee Benefits	0	714	0	0
Subtotal - 101-865 Insurance	0	4,762	0	0
12 Courthouse	0	308	0	0
12 Annex	0	73	0	0
12 Courts & Law	0	509	0	0
12 Old Library	0	715	0	0
12 Other Buildings	0	103	0	0
Subtotal - 101-865-1 Property Insuranc	0	1,708	0	0
13 Computer Services	0	2,164	0	0
13 Audit Software	0	0	0	0
Subtotal - 637 Data Processing	0	2,164	0	0
<b>Total Incoming</b>	45,714	47,129	0	0
<b>C. Total Allocated</b>		\$769,842	\$571	\$1,394
			0.07%	0.18%

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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%	\$11,207	\$0	\$11,207	\$0	\$11,207
5 101-215 Clerk	1,471	12.43%	23,416	0	23,416	0	23,416
6 101-243 Land Information Services	750	6.34%	11,939	0	11,939	0	11,939
7 101-253 Treasurer	744	6.29%	11,843	0	11,843	0	11,843
8 101-265 Buildings & Grounds	200	1.69%	3,184	0	3,184	0	3,184
14 101-101 Bd of Commissioners	810	6.84%	12,894	0	12,894	1,342	14,236
15 101-140 Trial Court Criminal & Civil	4,115	34.77%	65,505	0	65,505	6,817	72,322
20 101-225 Equalization	638	5.39%	10,156	0	10,156	1,057	11,213
24 101-236 Register of Deeds	760	6.42%	12,098	0	12,098	1,259	13,357
28 101-275 Drain Commissioner	546	4.61%	8,692	0	8,692	904	9,596
37 101-400 Planning	596	5.04%	9,487	0	9,487	987	10,475
38 101-426 Emergency Management	144	1.22%	2,292	0	2,292	239	2,531
83 269 Law Library	357	3.02%	5,683	0	5,683	591	6,274
<b>Subtotal</b>	11,835	100.00%	188,397	0	188,397	13,196	201,593
Direct Bills					0		0
<b>Total</b>					<b>\$188,397</b>		<b>\$201,593</b>

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%	\$1,807	\$0	\$1,807	\$0	\$1,807
8 101-265 Buildings & Grounds	133	4.67%	2,289	0	2,289	0	2,289
90 283 Comm Corrections	219	7.69%	3,768	0	3,768	292	4,061
92 285 Adult Drug Court	284	9.97%	4,887	0	4,887	379	5,266
154 Other	2,107	73.98%	36,256	0	36,256	2,813	39,069
<b>Subtotal</b>	2,848	100.00%	49,007	0	49,007	3,485	52,492
Direct Bills					0		0
<b>Total</b>					<b>\$49,007</b>		<b>\$52,492</b>

Basis Units: Assigned Square Footage  
Source:

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**Courts & Law Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	864	3.89%	\$9,302	\$0	\$9,302	\$0	\$9,302
15 101-140 Trial Court Criminal & Civil	5,388	24.29%	58,009	0	58,009	3,855	61,864
17 101-148 Family Division	5,698	25.69%	61,347	0	61,347	4,076	65,423
18 101-151 Adult Probation	2,848	12.84%	30,663	0	30,663	2,038	32,700
21 101-229/CRV Prosecutor/Crime Victim	2,220	10.01%	23,901	0	23,901	1,588	25,490
26 101-257 Co-Op Extension	2,364	10.66%	25,452	0	25,452	1,691	27,143
83 269 Law Library	240	1.08%	2,584	0	2,584	172	2,756
90 283 Comm Corrections	230	1.04%	2,476	0	2,476	165	2,641
92 285 Adult Drug Court	298	1.34%	3,208	0	3,208	213	3,422
96 292 CC Wrap Around	120	0.54%	1,292	0	1,292	86	1,378
97 292 CC Juv Justice	336	1.51%	3,618	0	3,618	240	3,858
98 292 Child Care Fund	670	3.02%	7,213	0	7,213	479	7,693
154 Other	908	4.09%	9,776	0	9,776	650	10,425
<b>Subtotal</b>	22,184	100.00%	238,842	0	238,842	15,253	254,094
Direct Bills					0		0
<b>Total</b>					<b>\$238,842</b>		<b>\$254,094</b>

Basis Units: Assigned Square Footage  
Source:



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**FOC Building Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 215 Friend of the Court	100	100.00%	\$63,464	\$0	\$63,464	\$4,342	\$67,805
<b>Subtotal</b>	100	100.00%	63,464	0	63,464	4,342	67,805
Direct Bills					0		0
<b>Total</b>					<b>\$63,464</b>		<b>\$67,805</b>
Basis Units: Direct to FOC							
Source:							

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**Health Dept. Building Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
27 101-266 Health Dept Building	100	100.00%	\$122,827	\$0	\$122,827	\$8,055	\$130,882
<b>Subtotal</b>	100	100.00%	122,827	0	122,827	8,055	130,882
Direct Bills					0		0
<b>Total</b>					<b>\$122,827</b>		<b>\$130,882</b>
Basis Units: Direct to Health Dept. Source:							

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**Former Library Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	4,408.40	50.97%	\$10,135	\$0	\$10,135	\$0	\$10,135
13 637 Data Processing	4,240.40	49.03%	9,749	0	9,749	914	10,663
<b>Subtotal</b>	8,648.80	100.00%	19,884	0	19,884	914	20,798
Direct Bills					0		0
<b>Total</b>					<b>\$19,884</b>		<b>\$20,798</b>
Basis Units: Assigned Square Footage							
Source:							

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**Sheriff Dept / Jail Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30 101-301 Sheriff's Dept	100	100.00%	\$18,306	\$0	\$18,306	\$1,542	\$19,848
<b>Subtotal</b>	100	100.00%	18,306	0	18,306	1,542	19,848
Direct Bills					0		0
<b>Total</b>					<b>\$18,306</b>		<b>\$19,848</b>
Basis Units: Direct to Sheriff							
Source:							

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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
39 101-430 Animal Control	100	100.00%	\$20,021	\$0	\$20,021	\$343	\$20,364
<b>Subtotal</b>	100	100.00%	20,021	0	20,021	343	20,364
Direct Bills					0		0
<b>Total</b>					<b>\$20,021</b>		<b>\$20,364</b>
Basis Units: Direct to Animal Shelter							
Source:							

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**Mental Health Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
153 Mental Health	100	100.00%	\$571	\$0	\$571	\$0	\$571
<b>Subtotal</b>	100	100.00%	571	0	571	0	571
Direct Bills					0		0
<b>Total</b>					<b>\$571</b>		<b>\$571</b>
Basis Units: Direct to Mental Health							
Source:							

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**Other Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
154 Other	100	100.00%	\$1,394	\$0	\$1,394	\$0	\$1,394
<b>Subtotal</b>	100	100.00%	1,394	0	1,394	0	1,394
Direct Bills					0		0
<b>Total</b>					<b>\$1,394</b>		<b>\$1,394</b>
Basis Units: Direct to Other							
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	Sheriff Dept / Jail	Animal Shelter	Mental Health	Other
3 101-175 Administration	\$11,207	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 101-215 Clerk	23,416	0	0	0	0	0	0	0	0	0
6 101-243 Land Information Services	11,939	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	11,843	1,807	0	0	0	0	0	0	0	0
8 101-265 Buildings & Grounds	3,184	2,289	9,302	0	0	10,135	0	0	0	0
13 637 Data Processing	0	0	0	0	0	10,663	0	0	0	0
14 101-101 Bd of Commissioners	14,236	0	0	0	0	0	0	0	0	0
15 101-140 Trial Court Criminal & Civil	72,322	0	61,864	0	0	0	0	0	0	0
17 101-148 Family Division	0	0	65,423	0	0	0	0	0	0	0
18 101-151 Adult Probation	0	0	32,700	0	0	0	0	0	0	0
20 101-225 Equalization	11,213	0	0	0	0	0	0	0	0	0
21 101-229/CRV Prosecutor/Crime Victim	0	0	25,490	0	0	0	0	0	0	0
24 101-236 Register of Deeds	13,357	0	0	0	0	0	0	0	0	0
26 101-257 Co-Op Extension	0	0	27,143	0	0	0	0	0	0	0
27 101-266 Health Dept Building	0	0	0	0	130,882	0	0	0	0	0
28 101-275 Drain Commissioner	9,596	0	0	0	0	0	0	0	0	0
30 101-301 Sheriff's Dept	0	0	0	0	0	0	19,848	0	0	0
37 101-400 Planning	10,475	0	0	0	0	0	0	0	0	0
38 101-426 Emergency Management	2,531	0	0	0	0	0	0	0	0	0
39 101-430 Animal Control	0	0	0	0	0	0	0	20,364	0	0
53 215 Friend of the Court	0	0	0	67,805	0	0	0	0	0	0
83 269 Law Library	6,274	0	2,756	0	0	0	0	0	0	0
90 283 Comm Corrections	0	4,061	2,641	0	0	0	0	0	0	0
92 285 Adult Drug Court	0	5,266	3,422	0	0	0	0	0	0	0
96 292 CC Wrap Around	0	0	1,378	0	0	0	0	0	0	0
97 292 CC Juv Justice	0	0	3,858	0	0	0	0	0	0	0
98 292 Child Care Fund	0	0	7,693	0	0	0	0	0	0	0
153 Mental Health	0	0	0	0	0	0	0	0	571	0
154 Other	0	39,069	10,425	0	0	0	0	0	0	1,394
<b>Total</b>	<b>\$201,593</b>	<b>\$52,492</b>	<b>\$254,094</b>	<b>\$67,805</b>	<b>\$130,882</b>	<b>\$20,798</b>	<b>\$19,848</b>	<b>\$20,364</b>	<b>\$571</b>	<b>\$1,394</b>



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**Allocation Summary**

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

Department	Total
3 101-175 Administration	\$11,207
5 101-215 Clerk	23,416
6 101-243 Land Information Services	11,939
7 101-253 Treasurer	13,650
8 101-265 Buildings & Grounds	24,910
13 637 Data Processing	10,663
14 101-101 Bd of Commissioners	14,236
15 101-140 Trial Court Criminal & Civil	134,186
17 101-148 Family Division	65,423
18 101-151 Adult Probation	32,700
20 101-225 Equalization	11,213
21 101-229/CRV Prosecutor/Crime Victim	25,490
24 101-236 Register of Deeds	13,357
26 101-257 Co-Op Extension	27,143
27 101-266 Health Dept Building	130,882
28 101-275 Drain Commissioner	9,596
30 101-301 Sheriff's Dept	19,848
37 101-400 Planning	10,475
38 101-426 Emergency Management	2,531
39 101-430 Animal Control	20,364
53 215 Friend of the Court	67,805
83 269 Law Library	9,030
90 283 Comm Corrections	6,702
92 285 Adult Drug Court	8,688
96 292 CC Wrap Around	1,378
97 292 CC Juv Justice	3,858
98 292 Child Care Fund	7,693
153 Mental Health	571
154 Other	50,889
<b>Total</b>	<b><u>\$769,842</u></b>

**Barry County, Michigan**  
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**101-299 MISCELLANEOUS**  
**Nature and Extent of Services**

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

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

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

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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 and to prevent 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 benefitting departments.

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

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

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**A. Department Costs**

**Dept:9 101-299 Miscellaneous**

Description		Amount	General Admin	Paper	Copier Service Leases &	Sheriff Dept Copier	Audit	Cost Plan	Accounting	Human Resource Admin
Personnel Costs										
Salaries	S1	300	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	23	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		323	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Xerox Supplies & Maint	P	18,016	0	7,372	9,185	1,459	0	0	0	0
816-000 Contractual Services	P	0	0	0	0	0	0	0	0	0
816-020 Cost Plan	P	12,000	0	0	0	0	0	12,000	0	0
816-100 Accounting Services	P	22,405	0	0	0	0	0	0	22,405	0
816-110 Audit	P	33,750	0	0	0	0	33,750	0	0	0
816-120 EAP Admin	D	4,200	0	0	0	0	0	0	0	0
816-130 Flex Spending	P	4,941	0	0	0	0	0	0	0	4,941
816-140 Pre-Employment Physical	P	3,862	0	0	0	0	0	0	0	3,862
960-000 Miscellaneous Expenses	D	13,402	0	0	0	0	0	0	0	0
974-010 County Drain Expense	D	89,713	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		202,288	0	7,372	9,185	1,459	33,750	12,000	22,405	8,802
<b>Department Cost Total</b>		202,611	0	7,372	9,185	1,459	33,750	12,000	22,405	8,802
Adjustments to Cost										
816-120 EAP Admin	D	(4,200)	0	0	0	0	0	0	0	0
960-000 Miscellaneous Expenses	D	(13,402)	0	0	0	0	0	0	0	0
974-010 County Drain Expense	D	(89,713)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(107,315)	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		95,296	0	7,372	9,185	1,459	33,750	12,000	22,405	8,802
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$95,296</b>		<b>\$7,372</b>	<b>\$9,185</b>	<b>\$1,459</b>	<b>\$33,750</b>	<b>\$12,000</b>	<b>\$22,405</b>	<b>\$8,802</b>

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

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**A. Department Costs**

Dept:9 101-299 Miscellaneous

Description		Amount	General Government
<hr/>			
Personnel Costs			
Salaries	S1	300	300
<i>Salary % Split</i>			<i>100.00%</i>
Benefits	S	23	23
Subtotal - Personnel Costs		<hr/> 323	<hr/> 323
Services & Supplies Cost			
Xerox Supplies & Maint	P	18,016	0
816-000 Contractual Services	P	0	0
816-020 Cost Plan	P	12,000	0
816-100 Accounting Services	P	22,405	0
816-110 Audit	P	33,750	0
816-120 EAP Admin	D	4,200	0
816-130 Flex Spending	P	4,941	0
816-140 Pre-Employment Physical	P	3,862	0
960-000 Miscellaneous Expenses	D	13,402	0
974-010 County Drain Expense	D	89,713	0
Subtotal - Services & Supplies		<hr/> 202,288	<hr/> 0
<b>Department Cost Total</b>		202,611	323
Adjustments to Cost			
816-120 EAP Admin	D	(4,200)	0
960-000 Miscellaneous Expenses	D	(13,402)	0
974-010 County Drain Expense	D	(89,713)	0
Subtotal - Adjustments		<hr/> (107,315)	<hr/> 0
<b>Total Costs After Adjustments</b>		95,296	323
General Admin Distribution			0
<b>Grand Total</b>		<hr/> <b>\$95,296</b>	<hr/> <b>\$323</b>
		not allocated	

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

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

**Dept:9 101-299 Miscellaneous**

Department	First Incoming	Second Incoming	Paper	Copier Service Leases &	Sheriff Dept Copier	Audit	Cost Plan	Accounting	Human Resource Admin	General Government
3 County Coordination	\$911	\$304	\$94	\$117	\$19	\$430	\$153	\$286	\$112	\$4
3 Accounting	670	225	69	86	14	317	113	211	83	3
3 Personnel Management	5	2	0	1	0	2	1	1	1	0
Subtotal - 101-175 Administration	1,586	531	164	204	32	750	267	498	195	7
5 Payroll / Fringe	12	2	1	1	0	5	2	3	1	0
5 Accounting	623	79	54	68	11	249	89	165	65	2
Subtotal - 101-215 Clerk	635	81	55	69	11	254	90	168	66	2
7 General Fund Revenues	2,562	343	225	280	44	1,029	366	683	268	10
Subtotal - 101-253 Treasurer	2,562	343	225	280	44	1,029	366	683	268	10
9 Audit	0	261	20	25	4	92	33	61	24	1
9 Cost Plan	0	969	75	93	15	343	122	228	90	3
9 Accounting	0	187	14	18	3	66	24	44	17	1
9 Human Resource Admin	0	2	0	0	0	1	0	0	0	0
Subtotal - 101-299 Miscellaneous	0	1,419	110	137	22	503	179	334	131	5
11 General Liability	0	262	20	25	4	93	33	62	24	1
11 Public Officials	0	7	1	1	0	3	1	2	1	0
11 Employee Benefits	0	5	0	0	0	2	1	1	0	0
Subtotal - 101-865 Insurance	0	274	21	26	4	97	35	65	25	1
13 Audit Software	0	0	0	0	0	0	0	0	0	0
Subtotal - 637 Data Processing	0	0	0	0	0	0	0	0	0	0
<b>Total Incoming</b>	<b>4,783</b>	<b>2,649</b>	<b>575</b>	<b>716</b>	<b>114</b>	<b>2,632</b>	<b>936</b>	<b>1,747</b>	<b>686</b>	<b>25</b>
<b>C. Total Allocated</b>		<b>\$102,727</b>	<b>\$7,947</b>	<b>\$9,901</b>	<b>\$1,573</b>	<b>\$36,382</b>	<b>\$12,936</b>	<b>\$24,152</b>	<b>\$9,489</b>	<b>\$348</b>
			7.74%	9.64%	1.53%	35.42%	12.59%	23.51%	9.24%	0.34%

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

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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	2.15	2.40%	\$186	\$0	\$186	\$0	\$186
5 101-215 Clerk	7.04	7.85%	608	0	608	0	608
6 101-243 Land Information Services	3.92	4.37%	338	0	338	0	338
7 101-253 Treasurer	3.12	3.48%	269	0	269	0	269
8 101-265 Buildings & Grounds	5.54	6.18%	478	0	478	0	478
14 101-101 Bd of Commissioners	3.50	3.90%	302	0	302	11	313
15 101-140 Trial Court Criminal & Civil	15.50	17.29%	1,338	0	1,338	47	1,385
17 101-148 Family Division	7.83	8.73%	676	0	676	24	700
20 101-225 Equalization	1.00	1.12%	86	0	86	3	89
21 101-229/CRV Prosecutor/Crime Victim	9.23	10.29%	797	0	797	28	825
24 101-236 Register of Deeds	4.10	4.57%	354	0	354	12	366
28 101-275 Drain Commissioner	2.00	2.23%	173	0	173	6	179
37 101-400 Planning	3.29	3.67%	284	0	284	10	294
38 101-426 Emergency Management	1.00	1.12%	86	0	86	3	89
53 215 Friend of the Court	14.41	16.07%	1,244	0	1,244	43	1,288
92 285 Adult Drug Court	2.69	3.00%	232	0	232	8	240
98 292 Child Care Fund	3.35	3.74%	289	0	289	10	299
<b>Subtotal</b>	<b>89.67</b>	<b>100.00%</b>	<b>7,742</b>	<b>0</b>	<b>7,742</b>	<b>205</b>	<b>7,947</b>
Direct Bills					0		0
<b>Total</b>					<b>\$7,742</b>		<b>\$7,947</b>

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

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

CY 2015  
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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	2.15	2.40%	\$231	\$0	\$231	\$0	\$231
5 101-215 Clerk	7.04	7.85%	757	0	757	0	757
6 101-243 Land Information Services	3.92	4.37%	422	0	422	0	422
7 101-253 Treasurer	3.12	3.48%	336	0	336	0	336
8 101-265 Buildings & Grounds	5.54	6.18%	596	0	596	0	596
14 101-101 Bd of Commissioners	3.50	3.90%	376	0	376	13	390
15 101-140 Trial Court Criminal & Civil	15.50	17.29%	1,667	0	1,667	58	1,726
17 101-148 Family Division	7.83	8.73%	842	0	842	29	872
20 101-225 Equalization	1.00	1.12%	108	0	108	4	111
21 101-229/CRV Prosecutor/Crime Victim	9.23	10.29%	993	0	993	35	1,028
24 101-236 Register of Deeds	4.10	4.57%	441	0	441	15	456
28 101-275 Drain Commissioner	2.00	2.23%	215	0	215	8	223
37 101-400 Planning	3.29	3.67%	354	0	354	12	366
38 101-426 Emergency Management	1.00	1.12%	108	0	108	4	111
53 215 Friend of the Court	14.41	16.07%	1,550	0	1,550	54	1,604
92 285 Adult Drug Court	2.69	3.00%	289	0	289	10	299
98 292 Child Care Fund	3.35	3.74%	360	0	360	13	373
<b>Subtotal</b>	<b>89.67</b>	<b>100.00%</b>	<b>9,646</b>	<b>0</b>	<b>9,646</b>	<b>255</b>	<b>9,901</b>
Direct Bills					0		0
<b>Total</b>					<b>\$9,646</b>		<b>\$9,901</b>

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



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

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**Sheriff Dept Copier Allocations**

**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30 101-301 Sheriff's Dept	1	100.00%	\$1,532	\$0	\$1,532	\$41	\$1,573
<b>Subtotal</b>	1	100.00%	1,532	0	1,532	41	1,573
Direct Bills					0		0
<b>Total</b>					<b>\$1,532</b>		<b>\$1,573</b>
Basis Units: Direct to Sheriff							
Source:							

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

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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	253,869	0.92%	\$327	\$0	\$327	\$0	\$327
4 101-211 Legal Counsel	136,421	0.50%	176	0	176	0	176
5 101-215 Clerk	467,688	1.70%	602	0	602	0	602
6 101-243 Land Information Services	260,372	0.95%	335	0	335	0	335
7 101-253 Treasurer	230,909	0.84%	297	0	297	0	297
8 101-265 Buildings & Grounds	613,234	2.23%	789	0	789	0	789
9 101-299 Miscellaneous	202,611	0.74%	261	0	261	0	261
10 101-334 Court Security	93,477	0.34%	120	0	120	3	124
11 101-865 Insurance	397,396	1.44%	511	0	511	15	526
13 637 Data Processing	138,084	0.50%	178	0	178	5	183
14 101-101 Bd of Commissioners	162,385	0.59%	209	0	209	6	215
15 101-140 Trial Court Criminal & Civil	1,371,092	4.98%	1,764	0	1,764	51	1,815
16 101-147 Jury Board	3,186	0.01%	4	0	4	0	4
17 101-148 Family Division	668,786	2.43%	860	0	860	25	885
18 101-151 Adult Probation	9,077	0.03%	12	0	12	0	12
19 101-191 Elections	32,808	0.12%	42	0	42	1	43
20 101-225 Equalization	170,614	0.62%	219	0	219	6	226
21 101-229/CRV Prosecutor/Crime Victim	740,963	2.69%	953	0	953	27	981
24 101-236 Register of Deeds	227,758	0.83%	293	0	293	8	301
26 101-257 Co-Op Extension	110,089	0.40%	142	0	142	4	146
28 101-275 Drain Commissioner	166,453	0.60%	214	0	214	6	220
29 101-280 Soil Conservation	15,500	0.06%	20	0	20	1	21
30 101-301 Sheriff's Dept	2,695,540	9.78%	3,468	0	3,468	100	3,567
32 101-317 Snowmobile Enforcement	602	0.00%	1	0	1	0	1
33 101-331 Marine Law	132,082	0.48%	170	0	170	5	175
34 101-333 Road Patrol	109,181	0.40%	140	0	140	4	144
35 101-351 Jail	1,817,858	6.60%	2,339	0	2,339	67	2,406
36 101-355 Sheriff-Animal Control	47,456	0.17%	61	0	61	2	63
37 101-400 Planning	186,482	0.68%	240	0	240	7	247
38 101-426 Emergency Management	132,112	0.48%	170	0	170	5	175
39 101-430 Animal Control	163,333	0.59%	210	0	210	6	216
41 101-601 Health	459,653	1.67%	591	0	591	17	608
43 101-631 Substance Abuse	81,527	0.30%	105	0	105	3	108
44 101-648 Medical Examiners	109,176	0.40%	140	0	140	4	144
45 101-681 Veterans Burial	29,400	0.11%	38	0	38	1	39
46 101-682 Veterans Counselor	29,082	0.11%	37	0	37	1	38
47 101-689 Soldiers & Sailors	13,368	0.05%	17	0	17	0	18
51 205 Central Dispatch	1,708,865	6.20%	2,198	0	2,198	63	2,262
52 208 Charlton Park Fund	728,541	2.64%	937	0	937	27	964
53 215 Friend of the Court	1,016,771	3.69%	1,308	0	1,308	38	1,346
55 226 Sheriff K9 Donation	12,598	0.05%	16	0	16	0	17
56 227 Animal Shelter TNR Grant 2015	9,773	0.04%	13	0	13	0	13

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

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**Audit Allocations**

**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 228 Solid Waste	42,814	0.16%	\$55	\$0	\$55	\$2	\$57
58 229 Two Seven Oh Inc TNR	27,767	0.10%	36	0	36	1	37
59 230 Animal Shelter TNR Grant	14,406	0.05%	19	0	19	1	19
61 232 Animal Shelter Donations	32,838	0.12%	42	0	42	1	43
62 233 Barry Comm Resource Net	2,557	0.01%	3	0	3	0	3
65 236 Remonumentation Fund	80,968	0.29%	104	0	104	3	107
69 248 Building Rehab Fund	173,097	0.63%	223	0	223	6	229
70 250 Park & Rec Fund	13,754	0.05%	18	0	18	1	18
71 252 Co Agriculture Preserve	425	0.00%	1	0	1	0	1
74 256 ROD Automation	70,974	0.26%	91	0	91	3	94
76 259 Local Corr Officer	3,522	0.01%	5	0	5	0	5
77 260 Victims Services	4,705	0.02%	6	0	6	0	6
82 267 Crime Victim Rights	55,206	0.20%	71	0	71	2	73
83 269 Law Library	17,643	0.06%	23	0	23	1	23
84 275 Comm on Aging	1,604,628	5.82%	2,064	0	2,064	59	2,124
85 276 CDBG	88,998	0.32%	114	0	114	3	118
86 277 Middleville Police Serv	277,933	1.01%	358	0	358	10	368
87 279 MSHDA Home Program	50,336	0.18%	65	0	65	2	67
88 281 Swift & Sure Sanctions	109,139	0.40%	140	0	140	4	144
89 282 56B Sobriety Court	77,223	0.28%	99	0	99	3	102
90 283 Comm Corrections	83,399	0.30%	107	0	107	3	110
92 285 Adult Drug Court	126,242	0.46%	162	0	162	5	167
93 286 Juvenile Drug Court	89,801	0.33%	116	0	116	3	119
94 287 Mich Justice Training	3,166	0.01%	4	0	4	0	4
95 290 Social Welfare	14,631	0.05%	19	0	19	1	19
98 292 Child Care Fund	845,533	3.07%	1,088	0	1,088	31	1,119
99 294 Vets Trust	1,558	0.01%	2	0	2	0	2
101 297 Diverted Felons	17,812	0.06%	23	0	23	1	24
111 368 Thornapple Manor	1,296,545	4.71%	1,668	0	1,668	48	1,716
133 588 Transit Fund	1,531,846	5.56%	1,971	0	1,971	57	2,027
134 595 Commissary	87,770	0.32%	113	0	113	3	116
135 660 Telephone	36,720	0.13%	47	0	47	1	49
136 661 Vehicle Fund	139,554	0.51%	180	0	180	5	185
137 676 Worker's Comp Fund	225,769	0.82%	290	0	290	8	299
138 677 Health Ins. Fund	1,938,549	7.04%	2,494	0	2,494	72	2,566
139 678 Disability Fund	45,732	0.17%	59	0	59	2	61
140 680 Fringe Benefit Fund	54,874	0.20%	71	0	71	2	73
141 681 Life Ins. Fund	23,142	0.08%	30	0	30	1	31
142 682 Retirement Fund	1,974,032	7.17%	2,540	0	2,540	73	2,613
143 683 Dental/Optical	62,495	0.23%	80	0	80	2	83
144 684 Unemployment	9,443	0.03%	12	0	12	0	12
153 Mental Health	154,500	0.56%	199	0	199	6	204

**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
154 Other	82,051	0.30%	\$106	\$0	\$106	\$3	\$109
<b>Subtotal</b>	27,550,269	100.00%	35,444	0	35,444	938	36,382
Direct Bills					0		0
<b>Total</b>					<b>\$35,444</b>		<b>\$36,382</b>

Basis Units: Dollar Value of Expenditures  
Source: Annual Audit

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

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**Cost Plan Allocations**

**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Building Depreciation	1	7.69%	\$969	\$0	\$969	\$0	\$969
2 Equipment Depreciation	1	7.69%	969	0	969	0	969
3 101-175 Administration	1	7.69%	969	0	969	0	969
4 101-211 Legal Counsel	1	7.69%	969	0	969	0	969
5 101-215 Clerk	1	7.69%	969	0	969	0	969
6 101-243 Land Information Services	1	7.69%	969	0	969	0	969
7 101-253 Treasurer	1	7.69%	969	0	969	0	969
8 101-265 Buildings & Grounds	1	7.69%	969	0	969	0	969
9 101-299 Miscellaneous	1	7.69%	969	0	969	0	969
10 101-334 Court Security	1	7.69%	969	0	969	83	1,053
11 101-865 Insurance	1	7.69%	969	0	969	83	1,053
12 101-865-1 Property Insurance	1	7.69%	969	0	969	83	1,053
13 637 Data Processing	1	7.69%	969	0	969	83	1,053
<b>Subtotal</b>	13	100.00%	12,602	0	12,602	334	12,936
Direct Bills					0		0
<b>Total</b>					<b>\$12,602</b>		<b>\$12,936</b>

Basis Units: Each Central Service Dept  
Source:

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

CY 2015  
8/1/2016

Accounting Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	347	1.48%	\$348	\$0	\$348	\$0	\$348
4 101-211 Legal Counsel	59	0.25%	59	0	59	0	59
5 101-215 Clerk	449	1.91%	450	0	450	0	450
6 101-243 Land Information Services	313	1.33%	314	0	314	0	314
7 101-253 Treasurer	309	1.32%	310	0	310	0	310
8 101-265 Buildings & Grounds	1,101	4.69%	1,103	0	1,103	0	1,103
9 101-299 Miscellaneous	187	0.80%	187	0	187	0	187
10 101-334 Court Security	162	0.69%	162	0	162	5	167
11 101-865 Insurance	3	0.01%	3	0	3	0	3
13 637 Data Processing	180	0.77%	180	0	180	5	186
14 101-101 Bd of Commissioners	296	1.26%	297	0	297	9	306
15 101-140 Trial Court Criminal & Civil	890	3.79%	892	0	892	27	919
16 101-147 Jury Board	19	0.08%	19	0	19	1	20
17 101-148 Family Division	804	3.42%	806	0	806	24	830
18 101-151 Adult Probation	59	0.25%	59	0	59	2	61
19 101-191 Elections	60	0.26%	60	0	60	2	62
20 101-225 Equalization	345	1.47%	346	0	346	10	356
21 101-229/CRV Prosecutor/Crime Victim	502	2.14%	503	0	503	15	518
24 101-236 Register of Deeds	357	1.52%	358	0	358	11	369
25 101-254 Tax Tribunal	8	0.03%	8	0	8	0	8
26 101-257 Co-Op Extension	16	0.07%	16	0	16	0	17
28 101-275 Drain Commissioner	365	1.55%	366	0	366	11	377
29 101-280 Soil Conservation	1	0.00%	1	0	1	0	1
30 101-301 Sheriff's Dept	817	3.48%	819	0	819	25	843
32 101-317 Snowmobile Enforcement	25	0.11%	25	0	25	1	26
33 101-331 Marine Law	254	1.08%	255	0	255	8	262
34 101-333 Road Patrol	328	1.40%	329	0	329	10	339
35 101-351 Jail	1,150	4.90%	1,152	0	1,152	35	1,187
36 101-355 Sheriff-Animal Control	252	1.07%	253	0	253	8	260
37 101-400 Planning	429	1.83%	430	0	430	13	443
38 101-426 Emergency Management	382	1.63%	383	0	383	11	394
39 101-430 Animal Control	650	2.77%	651	0	651	20	671
41 101-601 Health	5	0.02%	5	0	5	0	5
43 101-631 Substance Abuse	7	0.03%	7	0	7	0	7
44 101-648 Medical Examiners	30	0.13%	30	0	30	1	31
45 101-681 Veterans Burial	59	0.25%	59	0	59	2	61
46 101-682 Veterans Counselor	53	0.23%	53	0	53	2	55
47 101-689 Soldiers & Sailors	12	0.05%	12	0	12	0	12
49 101-999 Appropriations	36	0.15%	36	0	36	1	37
50 201 Road Commission	81	0.34%	81	0	81	2	84
51 205 Central Dispatch	963	4.10%	965	0	965	29	994
52 208 Charlton Park Fund	1,240	5.28%	1,243	0	1,243	37	1,280

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Accounting Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 215 Friend of the Court	516	2.20%	\$517	\$0	\$517	\$16	\$533
55 226 Sheriff K9 Donation	3	0.01%	3	0	3	0	3
56 227 Animal Shelter TNR Grant 2015	37	0.16%	37	0	37	1	38
57 228 Solid Waste	73	0.31%	73	0	73	2	75
58 229 Two Seven Oh Inc TNR	103	0.44%	103	0	103	3	106
59 230 Animal Shelter TNR Grant	109	0.46%	109	0	109	3	113
61 232 Animal Shelter Donations	265	1.13%	266	0	266	8	274
62 233 Barry Comm Resource Net	13	0.06%	13	0	13	0	13
63 234 Bldg Strong Families UW	1	0.00%	1	0	1	0	1
65 236 Remonumentation Fund	192	0.82%	192	0	192	6	198
66 238 Gypsy Moth	1	0.00%	1	0	1	0	1
69 248 Building Rehab Fund	38	0.16%	38	0	38	1	39
70 250 Park & Rec Fund	52	0.22%	52	0	52	2	54
71 252 Co Agriculture Preserve	2	0.01%	2	0	2	0	2
73 255 EDC	1	0.00%	1	0	1	0	1
74 256 ROD Automation	112	0.48%	112	0	112	3	116
76 259 Local Corr Officer	6	0.03%	6	0	6	0	6
77 260 Victims Services	56	0.24%	56	0	56	2	58
82 267 Crime Victim Rights	262	1.12%	263	0	263	8	270
83 269 Law Library	27	0.11%	27	0	27	1	28
84 275 Comm on Aging	1,539	6.55%	1,542	0	1,542	46	1,589
85 276 CDBG	39	0.17%	39	0	39	1	40
86 277 Middleville Police Serv	337	1.44%	338	0	338	10	348
87 279 MSHDA Home Program	11	0.05%	11	0	11	0	11
88 281 Swift & Sure Sanctions	364	1.55%	365	0	365	11	376
89 282 56B Sobriety Court	331	1.41%	332	0	332	10	342
90 283 Comm Corrections	322	1.37%	323	0	323	10	332
92 285 Adult Drug Court	390	1.66%	391	0	391	12	403
93 286 Juvenile Drug Court	382	1.63%	383	0	383	11	394
94 287 Mich Justice Training	5	0.02%	5	0	5	0	5
95 290 Social Welfare	15	0.06%	15	0	15	0	15
96 292 CC Wrap Around	343	1.46%	344	0	344	10	354
97 292 CC Juv Justice	304	1.29%	305	0	305	9	314
98 292 Child Care Fund	571	2.43%	572	0	572	17	589
99 294 Vets Trust	4	0.02%	4	0	4	0	4
100 295 Airport Fund	291	1.24%	292	0	292	9	300
101 297 Diverted Felons	11	0.05%	11	0	11	0	11
102 352 FOC Ren Debt Relocations	3	0.01%	3	0	3	0	3
103 354 Yankee Springs Water	3	0.01%	3	0	3	0	3
104 355 Middleville Water Debt	3	0.01%	3	0	3	0	3
105 356 Middleville Water Debt 206	3	0.01%	3	0	3	0	3
106 357 Fawn Lake Sewer	5	0.02%	5	0	5	0	5

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Accounting Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
107 358 Yankee Spring	3	0.01%	\$3	\$0	\$3	\$0	\$3
108 359 Finkbeiner/Crain Debt	5	0.02%	5	0	5	0	5
109 365 Southwest Barry Fair Lake	4	0.02%	4	0	4	0	4
111 368 Thornapple Manor	12	0.05%	12	0	12	0	12
113 372 Courts & Law Build Debt	1	0.00%	1	0	1	0	1
114 374 1999 BPW Middleville	6	0.03%	6	0	6	0	6
115 376 2003 Refunding Sewer	1	0.00%	1	0	1	0	1
116 377 Leach & Middle Lake	3	0.01%	3	0	3	0	3
118 466 Thornapple Bldg Auth	1	0.00%	1	0	1	0	1
121 502 2012 Delinquent Tax	10	0.04%	10	0	10	0	10
124 512 Thornapple Manor Fund	102	0.43%	102	0	102	3	105
125 513 2013 Delinquent Tax Payment	12	0.05%	12	0	12	0	12
128 516 100% Tax Payment	1	0.00%	1	0	1	0	1
129 517 Foreclosure Fund	5	0.02%	5	0	5	0	5
133 588 Transit Fund	993	4.23%	995	0	995	30	1,025
134 595 Commissary	173	0.74%	173	0	173	5	179
135 660 Telephone	28	0.12%	28	0	28	1	29
136 661 Vehicle Fund	10	0.04%	10	0	10	0	10
137 676 Worker's Comp Fund	41	0.17%	41	0	41	1	42
138 677 Health Ins. Fund	98	0.42%	98	0	98	3	101
139 678 Disability Fund	170	0.72%	170	0	170	5	175
140 680 Fringe Benefit Fund	10	0.04%	10	0	10	0	10
141 681 Life Ins. Fund	16	0.07%	16	0	16	0	17
142 682 Retirement Fund	29	0.12%	29	0	29	1	30
143 683 Dental/Optical	232	0.99%	232	0	232	7	239
144 684 Unemployment	3	0.01%	3	0	3	0	3
146 716 Co-Op Ext Grant	1	0.00%	1	0	1	0	1
148 801 Drain Fund	625	2.66%	626	0	626	19	645
149 804 Drain Maint	77	0.33%	77	0	77	2	79
151 843 Gun Lake Weed Assess	37	0.16%	37	0	37	1	38
152 851 Drain Debt	6	0.03%	6	0	6	0	6
154 Other	14	0.06%	14	0	14	0	14
<b>Subtotal</b>	<b>23,479</b>	<b>100.00%</b>	<b>23,529</b>	<b>0</b>	<b>23,529</b>	<b>623</b>	<b>24,152</b>
Direct Bills					0		0
<b>Total</b>					<b>\$23,529</b>		<b>\$24,152</b>

Basis Units: Expenditure Transactions  
Source: Expenditure Transaction Detail



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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	2.15	0.93%	\$86	\$0	\$86	\$0	\$86
5 101-215 Clerk	7.04	3.04%	281	0	281	0	281
6 101-243 Land Information Services	3.92	1.70%	157	0	157	0	157
7 101-253 Treasurer	3.12	1.35%	125	0	125	0	125
8 101-265 Buildings & Grounds	5.54	2.40%	221	0	221	0	221
9 101-299 Miscellaneous	0.04	0.02%	2	0	2	0	2
14 101-101 Bd of Commissioners	3.50	1.51%	140	0	140	4	144
15 101-140 Trial Court Criminal & Civil	15.50	6.70%	620	0	620	18	638
17 101-148 Family Division	7.83	3.39%	313	0	313	9	322
20 101-225 Equalization	1.00	0.43%	40	0	40	1	41
21 101-229/CRV Prosecutor/Crime Victim	9.23	3.99%	369	0	369	11	380
24 101-236 Register of Deeds	4.10	1.77%	164	0	164	5	169
28 101-275 Drain Commissioner	2.00	0.86%	80	0	80	2	82
30 101-301 Sheriff's Dept	43.22	18.69%	1,728	0	1,728	50	1,778
35 101-351 Jail	21.30	9.21%	851	0	851	25	876
37 101-400 Planning	3.29	1.42%	132	0	132	4	135
38 101-426 Emergency Management	1.00	0.43%	40	0	40	1	41
39 101-430 Animal Control	2.08	0.90%	83	0	83	2	86
51 205 Central Dispatch	17.05	7.37%	682	0	682	20	701
52 208 Charlton Park Fund	7.23	3.13%	289	0	289	8	297
53 215 Friend of the Court	14.41	6.23%	576	0	576	17	593
65 236 Remonumentation Fund	0.50	0.22%	20	0	20	1	21
84 275 Comm on Aging	24.29	10.50%	971	0	971	28	999
88 281 Swift & Sure Sanctions	2.52	1.09%	101	0	101	3	104
92 285 Adult Drug Court	2.69	1.16%	108	0	108	3	111
93 286 Juvenile Drug Court	0.80	0.35%	32	0	32	1	33
98 292 Child Care Fund	3.35	1.45%	134	0	134	4	138
133 588 Transit Fund	22.56	9.76%	902	0	902	26	928
<b>Subtotal</b>	<b>231.26</b>	<b>100.00%</b>	<b>9,244</b>	<b>0</b>	<b>9,244</b>	<b>245</b>	<b>9,489</b>
Direct Bills					0		0
<b>Total</b>					<b>\$9,244</b>		<b>\$9,489</b>

Basis Units: Full-Time Equivalents (FTEs)

Source: County Payroll

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**Allocation Summary**

**Dept:9 101-299 Miscellaneous**

Department	Paper	Copier Service Leases &	Sheriff Dept Copier	Audit	Cost Plan	Accounting	Human Resource Admin	General Government	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$969	\$0	\$0	\$0	\$969
2 Equipment Depreciation	0	0	0	0	969	0	0	0	969
3 101-175 Administration	186	231	0	327	969	348	86	0	2,147
4 101-211 Legal Counsel	0	0	0	176	969	59	0	0	1,204
5 101-215 Clerk	608	757	0	602	969	450	281	0	3,668
6 101-243 Land Information Services	338	422	0	335	969	314	157	0	2,535
7 101-253 Treasurer	269	336	0	297	969	310	125	0	2,306
8 101-265 Buildings & Grounds	478	596	0	789	969	1,103	221	0	4,157
9 101-299 Miscellaneous	0	0	0	261	969	187	2	0	1,419
10 101-334 Court Security	0	0	0	124	1,053	167	0	0	1,344
11 101-865 Insurance	0	0	0	526	1,053	3	0	0	1,582
12 101-865-1 Property Insurance	0	0	0	0	1,053	0	0	0	1,053
13 637 Data Processing	0	0	0	183	1,053	186	0	0	1,421
14 101-101 Bd of Commissioners	313	390	0	215	0	306	144	0	1,367
15 101-140 Trial Court Criminal & Civil	1,385	1,726	0	1,815	0	919	638	0	6,482
16 101-147 Jury Board	0	0	0	4	0	20	0	0	24
17 101-148 Family Division	700	872	0	885	0	830	322	0	3,609
18 101-151 Adult Probation	0	0	0	12	0	61	0	0	73
19 101-191 Elections	0	0	0	43	0	62	0	0	105
20 101-225 Equalization	89	111	0	226	0	356	41	0	824
21 101-229/CRV Prosecutor/Crime Victim	825	1,028	0	981	0	518	380	0	3,731
24 101-236 Register of Deeds	366	456	0	301	0	369	169	0	1,661
25 101-254 Tax Tribunal	0	0	0	0	0	8	0	0	8
26 101-257 Co-Op Extension	0	0	0	146	0	17	0	0	162
28 101-275 Drain Commissioner	179	223	0	220	0	377	82	0	1,081
29 101-280 Soil Conservation	0	0	0	21	0	1	0	0	22
30 101-301 Sheriff's Dept	0	0	1,573	3,567	0	843	1,778	0	7,762
32 101-317 Snowmobile Enforcement	0	0	0	1	0	26	0	0	27
33 101-331 Marine Law	0	0	0	175	0	262	0	0	437
34 101-333 Road Patrol	0	0	0	144	0	339	0	0	483
35 101-351 Jail	0	0	0	2,406	0	1,187	876	0	4,469
36 101-355 Sheriff-Animal Control	0	0	0	63	0	260	0	0	323
37 101-400 Planning	294	366	0	247	0	443	135	0	1,485
38 101-426 Emergency Management	89	111	0	175	0	394	41	0	811
39 101-430 Animal Control	0	0	0	216	0	671	86	0	973
41 101-601 Health	0	0	0	608	0	5	0	0	613
43 101-631 Substance Abuse	0	0	0	108	0	7	0	0	115
44 101-648 Medical Examiners	0	0	0	144	0	31	0	0	175
45 101-681 Veterans Burial	0	0	0	39	0	61	0	0	100
46 101-682 Veterans Counselor	0	0	0	38	0	55	0	0	93
47 101-689 Soldiers & Sailors	0	0	0	18	0	12	0	0	30

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**Allocation Summary**

**Dept:9 101-299 Miscellaneous**

Department	Paper	Copier Service Leases &	Sheriff Dept Copier	Audit	Cost Plan	Accounting	Human Resource Admin	General Government	Total
49 101-999 Appropriations	\$0	\$0	\$0	\$0	\$0	\$37	\$0	\$0	\$37
50 201 Road Commission	0	0	0	0	0	84	0	0	84
51 205 Central Dispatch	0	0	0	2,262	0	994	701	0	3,957
52 208 Charlton Park Fund	0	0	0	964	0	1,280	297	0	2,542
53 215 Friend of the Court	1,288	1,604	0	1,346	0	533	593	0	5,363
55 226 Sheriff K9 Donation	0	0	0	17	0	3	0	0	20
56 227 Animal Shelter TNR Grant 2015	0	0	0	13	0	38	0	0	51
57 228 Solid Waste	0	0	0	57	0	75	0	0	132
58 229 Two Seven Oh Inc TNR	0	0	0	37	0	106	0	0	143
59 230 Animal Shelter TNR Grant	0	0	0	19	0	113	0	0	132
61 232 Animal Shelter Donations	0	0	0	43	0	274	0	0	317
62 233 Barry Comm Resource Net	0	0	0	3	0	13	0	0	17
63 234 Bldg Strong Families UW	0	0	0	0	0	1	0	0	1
65 236 Remonumentation Fund	0	0	0	107	0	198	21	0	326
66 238 Gypsy Moth	0	0	0	0	0	1	0	0	1
69 248 Building Rehab Fund	0	0	0	229	0	39	0	0	268
70 250 Park & Rec Fund	0	0	0	18	0	54	0	0	72
71 252 Co Agriculture Preserve	0	0	0	1	0	2	0	0	3
73 255 EDC	0	0	0	0	0	1	0	0	1
74 256 ROD Automation	0	0	0	94	0	116	0	0	210
76 259 Local Corr Officer	0	0	0	5	0	6	0	0	11
77 260 Victims Services	0	0	0	6	0	58	0	0	64
82 267 Crime Victim Rights	0	0	0	73	0	270	0	0	344
83 269 Law Library	0	0	0	23	0	28	0	0	51
84 275 Comm on Aging	0	0	0	2,124	0	1,589	999	0	4,712
85 276 CDBG	0	0	0	118	0	40	0	0	158
86 277 Middleville Police Serv	0	0	0	368	0	348	0	0	716
87 279 MSHDA Home Program	0	0	0	67	0	11	0	0	78
88 281 Swift & Sure Sanctions	0	0	0	144	0	376	104	0	624
89 282 56B Sobriety Court	0	0	0	102	0	342	0	0	444
90 283 Comm Corrections	0	0	0	110	0	332	0	0	443
92 285 Adult Drug Court	240	299	0	167	0	403	111	0	1,220
93 286 Juvenile Drug Court	0	0	0	119	0	394	33	0	546
94 287 Mich Justice Training	0	0	0	4	0	5	0	0	9
95 290 Social Welfare	0	0	0	19	0	15	0	0	35
96 292 CC Wrap Around	0	0	0	0	0	354	0	0	354
97 292 CC Juv Justice	0	0	0	0	0	314	0	0	314
98 292 Child Care Fund	299	373	0	1,119	0	589	138	0	2,519
99 294 Vets Trust	0	0	0	2	0	4	0	0	6
100 295 Airport Fund	0	0	0	0	0	300	0	0	300
101 297 Diverted Felons	0	0	0	24	0	11	0	0	35

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**Allocation Summary**

**Dept:9 101-299 Miscellaneous**

Department	Paper	Copier Service Leases &	Sheriff Dept Copier	Audit	Cost Plan	Accounting	Human Resource Admin	General Government	Total
102 352 FOC Ren Debt Relocations	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$3
103 354 Yankee Springs Water	0	0	0	0	0	3	0	0	3
104 355 Middleville Water Debt	0	0	0	0	0	3	0	0	3
105 356 Middleville Water Debt 206	0	0	0	0	0	3	0	0	3
106 357 Fawn Lake Sewer	0	0	0	0	0	5	0	0	5
107 358 Yankee Spring	0	0	0	0	0	3	0	0	3
108 359 Finkbeiner/Crain Debt	0	0	0	0	0	5	0	0	5
109 365 Southwest Barry Fair Lake	0	0	0	0	0	4	0	0	4
111 368 Thornapple Manor	0	0	0	1,716	0	12	0	0	1,728
113 372 Courts & Law Build Debt	0	0	0	0	0	1	0	0	1
114 374 1999 BPW Middleville	0	0	0	0	0	6	0	0	6
115 376 2003 Refunding Sewer	0	0	0	0	0	1	0	0	1
116 377 Leach & Middle Lake	0	0	0	0	0	3	0	0	3
118 466 Thornapple Bldg Auth	0	0	0	0	0	1	0	0	1
121 502 2012 Delinquent Tax	0	0	0	0	0	10	0	0	10
124 512 Thornapple Manor Fund	0	0	0	0	0	105	0	0	105
125 513 2013 Delinquent Tax Payment	0	0	0	0	0	12	0	0	12
128 516 100% Tax Payment	0	0	0	0	0	1	0	0	1
129 517 Foreclosure Fund	0	0	0	0	0	5	0	0	5
133 588 Transit Fund	0	0	0	2,027	0	1,025	928	0	3,980
134 595 Commissary	0	0	0	116	0	179	0	0	295
135 660 Telephone	0	0	0	49	0	29	0	0	77
136 661 Vehicle Fund	0	0	0	185	0	10	0	0	195
137 676 Worker's Comp Fund	0	0	0	299	0	42	0	0	341
138 677 Health Ins. Fund	0	0	0	2,566	0	101	0	0	2,667
139 678 Disability Fund	0	0	0	61	0	175	0	0	236
140 680 Fringe Benefit Fund	0	0	0	73	0	10	0	0	83
141 681 Life Ins. Fund	0	0	0	31	0	17	0	0	47
142 682 Retirement Fund	0	0	0	2,613	0	30	0	0	2,643
143 683 Dental/Optical	0	0	0	83	0	239	0	0	322
144 684 Unemployment	0	0	0	12	0	3	0	0	16
146 716 Co-Op Ext Grant	0	0	0	0	0	1	0	0	1
148 801 Drain Fund	0	0	0	0	0	645	0	0	645
149 804 Drain Maint	0	0	0	0	0	79	0	0	79
151 843 Gun Lake Weed Assess	0	0	0	0	0	38	0	0	38
152 851 Drain Debt	0	0	0	0	0	6	0	0	6
153 Mental Health	0	0	0	204	0	0	0	0	204
154 Other	0	0	0	109	0	14	0	0	123
<b>Total</b>	<b>\$7,947</b>	<b>\$9,901</b>	<b>\$1,573</b>	<b>\$36,382</b>	<b>\$12,936</b>	<b>\$24,152</b>	<b>\$9,489</b>	<b>\$0</b>	<b>\$102,379</b>

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**101-334 COURT SECURITY**  
**Nature and Extent of Service**

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

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

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

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**A. Department Costs**

Dept:10 101-334 Court Security

Description		Amount	General Admin	Court Security
<b>Personnel Costs</b>				
Salaries	S1	83,372	0	83,372
Salary % Split			.00%	100.00%
Benefits	S	9,153	0	9,153
Subtotal - Personnel Costs		92,525	0	92,525
<b>Services &amp; Supplies Cost</b>				
Uniforms & Accessories	S	228	0	228
Other Supplies	S	625	0	625
Dry Cleaning	S	40	0	40
Building Repairs & Maint	S	0	0	0
Employee Training	S	0	0	0
Miscellaneous Expenses	S	58	0	58
Subtotal - Services & Supplies		951	0	951
<b>Department Cost Total</b>		93,477	0	93,477
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		93,477	0	93,477
General Admin Distribution			0	0
<b>Grand Total</b>		<b>\$93,477</b>		<b>\$93,477</b>

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

Dept:10 101-334 Court Security

Department	First Incoming	Second Incoming	Court Security
3 County Coordination	\$420	\$140	\$561
3 Accounting	581	195	776
Subtotal - 101-175 Administration	1,001	336	1,336
5 Accounting	540	69	609
Subtotal - 101-215 Clerk	540	69	609
6 Land Info Services	702	95	797
Subtotal - 101-243 Land Information Se	702	95	797
7 General Fund Revenues	2,219	297	2,517
Subtotal - 101-253 Treasurer	2,219	297	2,517
9 Audit	120	3	124
9 Cost Plan	969	83	1,053
9 Accounting	162	5	167
Subtotal - 101-299 Miscellaneous	1,252	92	1,344
11 General Liability	0	121	121
Subtotal - 101-865 Insurance	0	121	121
13 Computer Services	0	721	721
13 Audit Software	0	0	0
Subtotal - 637 Data Processing	0	721	721
<b>Total Incoming</b>	<b>5,714</b>	<b>1,731</b>	<b>7,445</b>
<b>C. Total Allocated</b>		<b>\$100,922</b>	<b>\$100,922</b>
			100.00%

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**Court Security Allocations**

Dept:10 101-334 Court Security

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	864	3.89%	\$3,863	\$0	\$3,863	\$0	\$3,863
15 101-140 Trial Court Criminal & Civil	5,388	24.29%	24,091	0	24,091	437	24,529
17 101-148 Family Division	5,698	25.69%	25,477	0	25,477	463	25,940
18 101-151 Adult Probation	2,848	12.84%	12,734	0	12,734	231	12,965
21 101-229/CRV Prosecutor/Crime Victim	2,220	10.01%	9,926	0	9,926	180	10,106
26 101-257 Co-Op Extension	2,364	10.66%	10,570	0	10,570	192	10,762
83 269 Law Library	240	1.08%	1,073	0	1,073	19	1,093
90 283 Comm Corrections	230	1.04%	1,028	0	1,028	19	1,047
92 285 Adult Drug Court	298	1.34%	1,332	0	1,332	24	1,357
96 292 CC Wrap Around	120	0.54%	537	0	537	10	546
97 292 CC Juv Justice	336	1.51%	1,502	0	1,502	27	1,530
98 292 Child Care Fund	670	3.02%	2,996	0	2,996	54	3,050
154 Other	908	4.09%	4,060	0	4,060	74	4,134
<b>Subtotal</b>	22,184	100.00%	99,191	0	99,191	1,731	100,922
Direct Bills					0		0
<b>Total</b>					<b>\$99,191</b>		<b>\$100,922</b>

Basis Units: Assigned Square Footage  
Source:



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**Allocation Summary**

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

<b>Department</b>	<b>Court Security</b>	<b>Total</b>
8 101-265 Buildings & Grounds	\$3,863	\$3,863
15 101-140 Trial Court Criminal & Civil	24,529	24,529
17 101-148 Family Division	25,940	25,940
18 101-151 Adult Probation	12,965	12,965
21 101-229/CRV Prosecutor/Crime Victim	10,106	10,106
26 101-257 Co-Op Extension	10,762	10,762
83 269 Law Library	1,093	1,093
90 283 Comm Corrections	1,047	1,047
92 285 Adult Drug Court	1,357	1,357
96 292 CC Wrap Around	546	546
97 292 CC Juv Justice	1,530	1,530
98 292 Child Care Fund	3,050	3,050
154 Other	4,134	4,134
<b>Total</b>	<b>\$100,922</b>	<b>\$100,922</b>

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

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

- **Property Insurance** - Coverage of County properties, 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 everyday operations. The cost to cover the County for this risk is identified and allocated to all departments and programs, including those receiving federal funds, based on the dollar amount of their expenditures.
- **Vehicle Insurance** - Vehicle coverage provides protection for the physical damage to those vehicles owned and operated by the County. The cost for the premium is allocated to those departments with vehicles based on the number of vehicles assigned.
- **Law Enforcement Insurance** - The MMRMA policy separately identifies that portion of the premium related to the specific exposure that relates to the Sheriff and the various services provided by the Sheriff's department. The cost for this coverage is allocated directly to the Sheriff's office.
- **Employee Benefits** - Contributions made to the County's Health and Life Insurance funds are identified and allocated based on FTEs.

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**101-865 INSURANCE**  
**Nature and Extent of Service**  
**(Continued)**

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

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

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**A. Department Costs**

**Dept:11 101-865 Insurance**

Description		Amount	General Admin	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits
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	368,723	0	107,812	34,283	40,894	54,929	130,805	0
Misc Deductables	P	0	0	0	0	0	0	0	0
101-999-999-677 Health Ins. Contributi	P	24,453	0	0	0	0	0	0	24,453
101-999-999-681 Life Ins. Contribution	P	4,220	0	0	0	0	0	0	4,220
Subtotal - Services & Supplies		397,396	0	107,812	34,283	40,894	54,929	130,805	28,673
<b>Department Cost Total</b>		397,396	0	107,812	34,283	40,894	54,929	130,805	28,673
Adjustments to Cost									
Subtotal - Adjustments		0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		397,396	0	107,812	34,283	40,894	54,929	130,805	28,673
General Admin Distribution			0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$397,396</b>		<b>\$107,812</b>	<b>\$34,283</b>	<b>\$40,894</b>	<b>\$54,929</b>	<b>\$130,805</b>	<b>\$28,673</b>

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

**Dept:11 101-865 Insurance**

Department	First Incoming	Second Incoming	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits
3 County Coordination	\$1,786	\$597	\$646	\$206	\$245	\$329	\$784	\$172
3 Accounting	11	4	4	1	1	2	5	1
3 Risk Management	12,140	4,019	4,384	1,394	1,663	2,234	5,319	1,166
Subtotal - 101-175 Administration	13,937	4,619	5,034	1,601	1,910	2,565	6,108	1,339
5 Accounting	10	1	3	1	1	2	4	1
Subtotal - 101-215 Clerk	10	1	3	1	1	2	4	1
7 General Fund Revenues	41	6	13	4	5	6	15	3
Subtotal - 101-253 Treasurer	41	6	13	4	5	6	15	3
9 Audit	511	15	143	45	54	73	173	38
9 Cost Plan	969	83	286	91	108	146	347	76
9 Accounting	3	0	1	0	0	0	1	0
Subtotal - 101-299 Miscellaneous	1,484	98	429	136	163	219	521	114
11 General Liability	0	514	139	44	53	71	169	37
Subtotal - 101-865 Insurance	0	514	139	44	53	71	169	37
13 Audit Software	0	0	0	0	0	0	0	0
Subtotal - 637 Data Processing	0	0	0	0	0	0	0	0
<b>Total Incoming</b>	<b>15,471</b>	<b>5,238</b>	<b>5,618</b>	<b>1,787</b>	<b>2,131</b>	<b>2,863</b>	<b>6,817</b>	<b>1,494</b>
<b>C. Total Allocated</b>		<b>\$418,105</b>	<b>\$113,430</b>	<b>\$36,069</b>	<b>\$43,025</b>	<b>\$57,792</b>	<b>\$137,621</b>	<b>\$30,167</b>
			27.13%	8.63%	10.29%	13.82%	32.92%	7.22%

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**Property Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 101-865-1 Property Insurance	100	100.00%	\$112,009	\$0	\$112,009	\$1,421	\$113,430
<b>Subtotal</b>	100	100.00%	112,009	0	112,009	1,421	113,430
Direct Bills					0		0
<b>Total</b>					<b>\$112,009</b>		<b>\$113,430</b>
Basis Units: Direct to Property Schedule Source:							

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**General Liability Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	253,869	0.92%	\$328	\$0	\$328	\$0	\$328
4 101-211 Legal Counsel	136,421	0.50%	176	0	176	0	176
5 101-215 Clerk	467,688	1.70%	605	0	605	0	605
6 101-243 Land Information Services	260,372	0.95%	337	0	337	0	337
7 101-253 Treasurer	230,909	0.84%	299	0	299	0	299
8 101-265 Buildings & Grounds	613,234	2.23%	793	0	793	0	793
9 101-299 Miscellaneous	202,611	0.74%	262	0	262	0	262
10 101-334 Court Security	93,477	0.34%	121	0	121	0	121
11 101-865 Insurance	397,396	1.44%	514	0	514	0	514
13 637 Data Processing	138,084	0.50%	179	0	179	3	181
14 101-101 Bd of Commissioners	162,385	0.59%	210	0	210	3	213
15 101-140 Trial Court Criminal & Civil	1,371,092	4.98%	1,773	0	1,773	25	1,797
16 101-147 Jury Board	3,186	0.01%	4	0	4	0	4
17 101-148 Family Division	668,786	2.43%	865	0	865	12	877
18 101-151 Adult Probation	9,077	0.03%	12	0	12	0	12
19 101-191 Elections	32,808	0.12%	42	0	42	1	43
20 101-225 Equalization	170,614	0.62%	221	0	221	3	224
21 101-229/CRV Prosecutor/Crime Victim	740,963	2.69%	958	0	958	13	971
24 101-236 Register of Deeds	227,758	0.83%	294	0	294	4	299
26 101-257 Co-Op Extension	110,089	0.40%	142	0	142	2	144
28 101-275 Drain Commissioner	166,453	0.60%	215	0	215	3	218
29 101-280 Soil Conservation	15,500	0.06%	20	0	20	0	20
30 101-301 Sheriff's Dept	2,695,540	9.78%	3,485	0	3,485	49	3,534
32 101-317 Snowmobile Enforcement	602	0.00%	1	0	1	0	1
33 101-331 Marine Law	132,082	0.48%	171	0	171	2	173
34 101-333 Road Patrol	109,181	0.40%	141	0	141	2	143
35 101-351 Jail	1,817,858	6.60%	2,350	0	2,350	33	2,383
36 101-355 Sheriff-Animal Control	47,456	0.17%	61	0	61	1	62
37 101-400 Planning	186,482	0.68%	241	0	241	3	244
38 101-426 Emergency Management	132,112	0.48%	171	0	171	2	173
39 101-430 Animal Control	163,333	0.59%	211	0	211	3	214
41 101-601 Health	459,653	1.67%	594	0	594	8	603
43 101-631 Substance Abuse	81,527	0.30%	105	0	105	1	107
44 101-648 Medical Examiners	109,176	0.40%	141	0	141	2	143
45 101-681 Veterans Burial	29,400	0.11%	38	0	38	1	39
46 101-682 Veterans Counselor	29,082	0.11%	38	0	38	1	38
47 101-689 Soldiers & Sailors	13,368	0.05%	17	0	17	0	18
51 205 Central Dispatch	1,708,865	6.20%	2,209	0	2,209	31	2,240
52 208 Charlton Park Fund	728,541	2.64%	942	0	942	13	955
53 215 Friend of the Court	1,016,771	3.69%	1,315	0	1,315	18	1,333
55 226 Sheriff K9 Donation	12,598	0.05%	16	0	16	0	17
56 227 Animal Shelter TNR Grant 2015	9,773	0.04%	13	0	13	0	13

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**General Liability Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 228 Solid Waste	42,814	0.16%	\$55	\$0	\$55	\$1	\$56
58 229 Two Seven Oh Inc TNR	27,767	0.10%	36	0	36	1	36
59 230 Animal Shelter TNR Grant	14,406	0.05%	19	0	19	0	19
61 232 Animal Shelter Donations	32,838	0.12%	42	0	42	1	43
62 233 Barry Comm Resource Net	2,557	0.01%	3	0	3	0	3
65 236 Remonumentation Fund	80,968	0.29%	105	0	105	1	106
69 248 Building Rehab Fund	173,097	0.63%	224	0	224	3	227
70 250 Park & Rec Fund	13,754	0.05%	18	0	18	0	18
71 252 Co Agriculture Preserve	425	0.00%	1	0	1	0	1
74 256 ROD Automation	70,974	0.26%	92	0	92	1	93
76 259 Local Corr Officer	3,522	0.01%	5	0	5	0	5
77 260 Victims Services	4,705	0.02%	6	0	6	0	6
82 267 Crime Victim Rights	55,206	0.20%	71	0	71	1	72
83 269 Law Library	17,643	0.06%	23	0	23	0	23
84 275 Comm on Aging	1,604,628	5.82%	2,074	0	2,074	29	2,104
85 276 CDBG	88,998	0.32%	115	0	115	2	117
86 277 Middleville Police Serv	277,933	1.01%	359	0	359	5	364
87 279 MSHDA Home Program	50,336	0.18%	65	0	65	1	66
88 281 Swift & Sure Sanctions	109,139	0.40%	141	0	141	2	143
89 282 56B Sobriety Court	77,223	0.28%	100	0	100	1	101
90 283 Comm Corrections	83,399	0.30%	108	0	108	2	109
92 285 Adult Drug Court	126,242	0.46%	163	0	163	2	166
93 286 Juvenile Drug Court	89,801	0.33%	116	0	116	2	118
94 287 Mich Justice Training	3,166	0.01%	4	0	4	0	4
95 290 Social Welfare	14,631	0.05%	19	0	19	0	19
98 292 Child Care Fund	845,533	3.07%	1,093	0	1,093	15	1,108
99 294 Vets Trust	1,558	0.01%	2	0	2	0	2
101 297 Diverted Felons	17,812	0.06%	23	0	23	0	23
111 368 Thornapple Manor	1,296,545	4.71%	1,676	0	1,676	24	1,700
133 588 Transit Fund	1,531,846	5.56%	1,980	0	1,980	28	2,008
134 595 Commissary	87,770	0.32%	113	0	113	2	115
135 660 Telephone	36,720	0.13%	47	0	47	1	48
136 661 Vehicle Fund	139,554	0.51%	180	0	180	3	183
137 676 Worker's Comp Fund	225,769	0.82%	292	0	292	4	296
138 677 Health Ins. Fund	1,938,549	7.04%	2,506	0	2,506	35	2,541
139 678 Disability Fund	45,732	0.17%	59	0	59	1	60
140 680 Fringe Benefit Fund	54,874	0.20%	71	0	71	1	72
141 681 Life Ins. Fund	23,142	0.08%	30	0	30	0	30
142 682 Retirement Fund	1,974,032	7.17%	2,552	0	2,552	36	2,588
143 683 Dental/Optical	62,495	0.23%	81	0	81	1	82
144 684 Unemployment	9,443	0.03%	12	0	12	0	12
153 Mental Health	154,500	0.56%	200	0	200	3	203



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**General Liability Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
154 Other	82,051	0.30%	\$106	\$0	\$106	\$1	\$108
<b>Subtotal</b>	27,550,269	100.00%	35,618	0	35,618	452	36,069
Direct Bills					0		0
<b>Total</b>					<b>\$35,618</b>		<b>\$36,069</b>

Basis Units: Dollar Value of Expenditures  
Source:

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**Public Officials Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.15	0.93%	\$395	\$0	\$395	\$0	\$395
5 101-215 Clerk	7.04	3.04%	1,293	0	1,293	0	1,293
6 101-243 Land Information Services	3.92	1.70%	720	0	720	0	720
7 101-253 Treasurer	3.12	1.35%	573	0	573	0	573
8 101-265 Buildings & Grounds	5.54	2.40%	1,018	0	1,018	0	1,018
9 101-299 Miscellaneous	0.04	0.02%	7	0	7	0	7
14 101-101 Bd of Commissioners	3.50	1.51%	643	0	643	9	652
15 101-140 Trial Court Criminal & Civil	15.50	6.70%	2,848	0	2,848	40	2,888
17 101-148 Family Division	7.83	3.39%	1,439	0	1,439	20	1,459
20 101-225 Equalization	1.00	0.43%	184	0	184	3	186
21 101-229/CRV Prosecutor/Crime Victim	9.23	3.99%	1,696	0	1,696	24	1,719
24 101-236 Register of Deeds	4.10	1.77%	753	0	753	11	764
28 101-275 Drain Commissioner	2.00	0.86%	367	0	367	5	373
30 101-301 Sheriff's Dept	43.22	18.69%	7,940	0	7,940	111	8,051
35 101-351 Jail	21.30	9.21%	3,913	0	3,913	55	3,968
37 101-400 Planning	3.29	1.42%	604	0	604	8	613
38 101-426 Emergency Management	1.00	0.43%	184	0	184	3	186
39 101-430 Animal Control	2.08	0.90%	382	0	382	5	387
51 205 Central Dispatch	17.05	7.37%	3,132	0	3,132	44	3,176
52 208 Charlton Park Fund	7.23	3.13%	1,328	0	1,328	19	1,347
53 215 Friend of the Court	14.41	6.23%	2,647	0	2,647	37	2,684
65 236 Remonumentation Fund	0.50	0.22%	92	0	92	1	93
84 275 Comm on Aging	24.29	10.50%	4,462	0	4,462	63	4,525
88 281 Swift & Sure Sanctions	2.52	1.09%	463	0	463	6	469
92 285 Adult Drug Court	2.69	1.16%	494	0	494	7	501
93 286 Juvenile Drug Court	0.80	0.35%	147	0	147	2	149
98 292 Child Care Fund	3.35	1.45%	615	0	615	9	624
133 588 Transit Fund	22.56	9.76%	4,145	0	4,145	58	4,203
<b>Subtotal</b>	<b>231.26</b>	<b>100.00%</b>	<b>42,486</b>	<b>0</b>	<b>42,486</b>	<b>539</b>	<b>43,025</b>
Direct Bills					0		0
<b>Total</b>					<b>\$42,486</b>		<b>\$43,025</b>

Basis Units: Dollar Value of Wages  
Source:

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**Vehicle Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	1	0.98%	\$559	\$0	\$559	\$0	\$559
8 101-265 Buildings & Grounds	4	3.92%	2,238	0	2,238	0	2,238
15 101-140 Trial Court Criminal & Civil	1	0.98%	559	0	559	7	567
17 101-148 Family Division	3	2.94%	1,678	0	1,678	22	1,701
20 101-225 Equalization	1	0.98%	559	0	559	7	567
28 101-275 Drain Commissioner	2	1.96%	1,119	0	1,119	15	1,134
34 101-333 Road Patrol	50	49.02%	27,974	0	27,974	373	28,348
35 101-351 Jail	1	0.98%	559	0	559	7	567
38 101-426 Emergency Management	7	6.86%	3,916	0	3,916	52	3,969
39 101-430 Animal Control	4	3.92%	2,238	0	2,238	30	2,268
52 208 Charlton Park Fund	2	1.96%	1,119	0	1,119	15	1,134
53 215 Friend of the Court	3	2.94%	1,678	0	1,678	22	1,701
84 275 Comm on Aging	5	4.90%	2,797	0	2,797	37	2,835
111 368 Thornapple Manor	2	1.96%	1,119	0	1,119	15	1,134
133 588 Transit Fund	16	15.69%	8,952	0	8,952	119	9,071
<b>Subtotal</b>	<b>102</b>	<b>100.00%</b>	<b>57,068</b>	<b>0</b>	<b>57,068</b>	<b>724</b>	<b>57,792</b>
Direct Bills					0		0
<b>Total</b>					<b>\$57,068</b>		<b>\$57,792</b>

Basis Units: Number of Vehicles  
Source:

**Barry County, Michigan**  
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**Law Enforcement Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30 101-301 Sheriff's Dept	100	100.00%	\$135,897	\$0	\$135,897	\$1,724	\$137,621
<b>Subtotal</b>	100	100.00%	135,897	0	135,897	1,724	137,621
Direct Bills					0		0
<b>Total</b>					<b>\$135,897</b>		<b>\$137,621</b>
Basis Units: Direct to Sheriff							
Source:							

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**Employee Benefits Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.15	0.93%	\$277	\$0	\$277	\$0	\$277
5 101-215 Clerk	7.04	3.04%	907	0	907	0	907
6 101-243 Land Information Services	3.92	1.70%	505	0	505	0	505
7 101-253 Treasurer	3.12	1.35%	402	0	402	0	402
8 101-265 Buildings & Grounds	5.54	2.40%	714	0	714	0	714
9 101-299 Miscellaneous	0.04	0.02%	5	0	5	0	5
14 101-101 Bd of Commissioners	3.50	1.51%	451	0	451	6	457
15 101-140 Trial Court Criminal & Civil	15.50	6.70%	1,997	0	1,997	28	2,025
17 101-148 Family Division	7.83	3.39%	1,009	0	1,009	14	1,023
20 101-225 Equalization	1.00	0.43%	129	0	129	2	131
21 101-229/CRV Prosecutor/Crime Victim	9.23	3.99%	1,189	0	1,189	17	1,206
24 101-236 Register of Deeds	4.10	1.77%	528	0	528	7	536
28 101-275 Drain Commissioner	2.00	0.86%	258	0	258	4	261
30 101-301 Sheriff's Dept	43.22	18.69%	5,567	0	5,567	78	5,645
35 101-351 Jail	21.30	9.21%	2,744	0	2,744	38	2,782
37 101-400 Planning	3.29	1.42%	424	0	424	6	430
38 101-426 Emergency Management	1.00	0.43%	129	0	129	2	131
39 101-430 Animal Control	2.08	0.90%	268	0	268	4	272
51 205 Central Dispatch	17.05	7.37%	2,196	0	2,196	31	2,227
52 208 Charlton Park Fund	7.23	3.13%	931	0	931	13	944
53 215 Friend of the Court	14.41	6.23%	1,856	0	1,856	26	1,882
65 236 Remonumentation Fund	0.50	0.22%	64	0	64	1	65
84 275 Comm on Aging	24.29	10.50%	3,129	0	3,129	44	3,173
88 281 Swift & Sure Sanctions	2.52	1.09%	325	0	325	5	329
92 285 Adult Drug Court	2.69	1.16%	347	0	347	5	351
93 286 Juvenile Drug Court	0.80	0.35%	103	0	103	1	104
98 292 Child Care Fund	3.35	1.45%	432	0	432	6	438
133 588 Transit Fund	22.56	9.76%	2,906	0	2,906	41	2,947
<b>Subtotal</b>	<b>231.26</b>	<b>100.00%</b>	<b>29,789</b>	<b>0</b>	<b>29,789</b>	<b>378</b>	<b>30,167</b>
Direct Bills					0		0
<b>Total</b>					<b>\$29,789</b>		<b>\$30,167</b>

Basis Units: Dollar Value of Wages  
Source:

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**Allocation Summary**

**Dept:11 101-865 Insurance**

Department	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits	Total
3 101-175 Administration	\$0	\$328	\$395	\$559	\$0	\$277	\$1,560
4 101-211 Legal Counsel	0	176	0	0	0	0	176
5 101-215 Clerk	0	605	1,293	0	0	907	2,805
6 101-243 Land Information Services	0	337	720	0	0	505	1,562
7 101-253 Treasurer	0	299	573	0	0	402	1,274
8 101-265 Buildings & Grounds	0	793	1,018	2,238	0	714	4,762
9 101-299 Miscellaneous	0	262	7	0	0	5	274
10 101-334 Court Security	0	121	0	0	0	0	121
11 101-865 Insurance	0	514	0	0	0	0	514
12 101-865-1 Property Insurance	113,430	0	0	0	0	0	113,430
13 637 Data Processing	0	181	0	0	0	0	181
14 101-101 Bd of Commissioners	0	213	652	0	0	457	1,322
15 101-140 Trial Court Criminal & Civil	0	1,797	2,888	567	0	2,025	7,276
16 101-147 Jury Board	0	4	0	0	0	0	4
17 101-148 Family Division	0	877	1,459	1,701	0	1,023	5,059
18 101-151 Adult Probation	0	12	0	0	0	0	12
19 101-191 Elections	0	43	0	0	0	0	43
20 101-225 Equalization	0	224	186	567	0	131	1,108
21 101-229/CRV Prosecutor/Crime Victim	0	971	1,719	0	0	1,206	3,896
24 101-236 Register of Deeds	0	299	764	0	0	536	1,598
26 101-257 Co-Op Extension	0	144	0	0	0	0	144
28 101-275 Drain Commissioner	0	218	373	1,134	0	261	1,986
29 101-280 Soil Conservation	0	20	0	0	0	0	20
30 101-301 Sheriff's Dept	0	3,534	8,051	0	137,621	5,645	154,852
32 101-317 Snowmobile Enforcement	0	1	0	0	0	0	1
33 101-331 Marine Law	0	173	0	0	0	0	173
34 101-333 Road Patrol	0	143	0	28,348	0	0	28,491
35 101-351 Jail	0	2,383	3,968	567	0	2,782	9,700
36 101-355 Sheriff-Animal Control	0	62	0	0	0	0	62
37 101-400 Planning	0	244	613	0	0	430	1,287
38 101-426 Emergency Management	0	173	186	3,969	0	131	4,459
39 101-430 Animal Control	0	214	387	2,268	0	272	3,141
41 101-601 Health	0	603	0	0	0	0	603
43 101-631 Substance Abuse	0	107	0	0	0	0	107
44 101-648 Medical Examiners	0	143	0	0	0	0	143
45 101-681 Veterans Burial	0	39	0	0	0	0	39
46 101-682 Veterans Counselor	0	38	0	0	0	0	38
47 101-689 Soldiers & Sailors	0	18	0	0	0	0	18
51 205 Central Dispatch	0	2,240	3,176	0	0	2,227	7,644
52 208 Charlton Park Fund	0	955	1,347	1,134	0	944	4,380
53 215 Friend of the Court	0	1,333	2,684	1,701	0	1,882	7,600

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**Allocation Summary**

**Dept:11 101-865 Insurance**

Department	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits	Total
55 226 Sheriff K9 Donation	\$0	\$17	\$0	\$0	\$0	\$0	\$17
56 227 Animal Shelter TNR Grant 2015	0	13	0	0	0	0	13
57 228 Solid Waste	0	56	0	0	0	0	56
58 229 Two Seven Oh Inc TNR	0	36	0	0	0	0	36
59 230 Animal Shelter TNR Grant	0	19	0	0	0	0	19
61 232 Animal Shelter Donations	0	43	0	0	0	0	43
62 233 Barry Comm Resource Net	0	3	0	0	0	0	3
65 236 Remonumentation Fund	0	106	93	0	0	65	265
69 248 Building Rehab Fund	0	227	0	0	0	0	227
70 250 Park & Rec Fund	0	18	0	0	0	0	18
71 252 Co Agriculture Preserve	0	1	0	0	0	0	1
74 256 ROD Automation	0	93	0	0	0	0	93
76 259 Local Corr Officer	0	5	0	0	0	0	5
77 260 Victims Services	0	6	0	0	0	0	6
82 267 Crime Victim Rights	0	72	0	0	0	0	72
83 269 Law Library	0	23	0	0	0	0	23
84 275 Comm on Aging	0	2,104	4,525	2,835	0	3,173	12,636
85 276 CDBG	0	117	0	0	0	0	117
86 277 Middleville Police Serv	0	364	0	0	0	0	364
87 279 MSHDA Home Program	0	66	0	0	0	0	66
88 281 Swift & Sure Sanctions	0	143	469	0	0	329	942
89 282 56B Sobriety Court	0	101	0	0	0	0	101
90 283 Comm Corrections	0	109	0	0	0	0	109
92 285 Adult Drug Court	0	166	501	0	0	351	1,018
93 286 Juvenile Drug Court	0	118	149	0	0	104	371
94 287 Mich Justice Training	0	4	0	0	0	0	4
95 290 Social Welfare	0	19	0	0	0	0	19
98 292 Child Care Fund	0	1,108	624	0	0	438	2,170
99 294 Vets Trust	0	2	0	0	0	0	2
101 297 Diverted Felons	0	23	0	0	0	0	23
111 368 Thornapple Manor	0	1,700	0	1,134	0	0	2,834
133 588 Transit Fund	0	2,008	4,203	9,071	0	2,947	18,229
134 595 Commissary	0	115	0	0	0	0	115
135 660 Telephone	0	48	0	0	0	0	48
136 661 Vehicle Fund	0	183	0	0	0	0	183
137 676 Worker's Comp Fund	0	296	0	0	0	0	296
138 677 Health Ins. Fund	0	2,541	0	0	0	0	2,541
139 678 Disability Fund	0	60	0	0	0	0	60
140 680 Fringe Benefit Fund	0	72	0	0	0	0	72
141 681 Life Ins. Fund	0	30	0	0	0	0	30
142 682 Retirement Fund	0	2,588	0	0	0	0	2,588

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**Allocation Summary**

**Dept:11 101-865 Insurance**

Department	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits	Total
143 683 Dental/Optical	\$0	\$82	\$0	\$0	\$0	\$0	\$82
144 684 Unemployment	0	12	0	0	0	0	12
153 Mental Health	0	203	0	0	0	0	203
154 Other	0	108	0	0	0	0	108
<b>Total</b>	<b>\$113,430</b>	<b>\$36,069</b>	<b>\$43,025</b>	<b>\$57,792</b>	<b>\$137,621</b>	<b>\$30,167</b>	<b>\$418,105</b>



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

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

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

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

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

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

**Barry County, Michigan**  
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**A. Department Costs**

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

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

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

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

Department	First Incoming	Second Incoming	Courthouse	Annex	Courts & Law	Health	County Jail	Old Library	Other Buildings
9 Cost Plan	\$969	\$83	\$170	\$14	\$122	\$79	\$65	\$13	\$590
Subtotal - 101-299 Miscellaneous	969	83	170	14	122	79	65	13	590
11 Property	112,009	1,421	18,316	1,561	13,122	8,529	6,980	1,408	63,515
Subtotal - 101-865 Insurance	112,009	1,421	18,316	1,561	13,122	8,529	6,980	1,408	63,515
<b>Total Incoming</b>	112,978	1,504	18,486	1,575	13,244	8,608	7,045	1,421	64,104
<b>C. Total Allocated</b>		<b>\$114,483</b>	<b>\$18,486</b>	<b>\$1,575</b>	<b>\$13,244</b>	<b>\$8,608</b>	<b>\$7,045</b>	<b>\$1,421</b>	<b>\$64,104</b>
			16.15%	1.38%	11.57%	7.52%	6.15%	1.24%	55.99%

**Barry County, Michigan**  
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**Courthouse Allocations**

Dept:12 101-865-1 Property Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	704	5.95%	\$1,085	\$0	\$1,085	\$0	\$1,085
5 101-215 Clerk	1,471	12.43%	2,267	0	2,267	0	2,267
6 101-243 Land Information Services	750	6.34%	1,156	0	1,156	0	1,156
7 101-253 Treasurer	744	6.29%	1,147	0	1,147	0	1,147
8 101-265 Buildings & Grounds	200	1.69%	308	0	308	0	308
14 101-101 Bd of Commissioners	810	6.84%	1,249	0	1,249	25	1,273
15 101-140 Trial Court Criminal & Civil	4,115	34.77%	6,343	0	6,343	125	6,468
20 101-225 Equalization	638	5.39%	983	0	983	19	1,003
24 101-236 Register of Deeds	760	6.42%	1,171	0	1,171	23	1,195
28 101-275 Drain Commissioner	546	4.61%	842	0	842	17	858
37 101-400 Planning	596	5.04%	919	0	919	18	937
38 101-426 Emergency Management	144	1.22%	222	0	222	4	226
83 269 Law Library	357	3.02%	550	0	550	11	561
<b>Subtotal</b>	11,835	100.00%	18,243	0	18,243	243	18,486
Direct Bills					0		0
<b>Total</b>					<b>\$18,243</b>		<b>\$18,486</b>

Basis Units: Assigned Square Footage  
Source:

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

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8/1/2016

**Annex Allocations**

Dept:12 101-865-1 Property Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-253 Treasurer	105	3.69%	\$57	\$0	\$57	\$0	\$57
8 101-265 Buildings & Grounds	133	4.67%	73	0	73	0	73
46 101-682 Veterans Counselor	187	6.57%	102	0	102	1	104
90 283 Comm Corrections	219	7.69%	120	0	120	2	121
92 285 Adult Drug Court	284	9.97%	155	0	155	2	157
154 Other	1,920	67.42%	1,048	0	1,048	15	1,063
<b>Subtotal</b>	2,848	100.00%	1,554	0	1,554	21	1,575
Direct Bills					0		0
<b>Total</b>					<b>\$1,554</b>		<b>\$1,575</b>

Basis Units: Assigned Square Footage  
Source:

**Barry County, Michigan**  
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8/1/2016

**Courts & Law Allocations**

Dept:12 101-865-1 Property Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	864	3.89%	\$509	\$0	\$509	\$0	\$509
14 101-101 Bd of Commissioners	5,388	24.29%	3,174	0	3,174	44	3,218
15 101-140 Trial Court Criminal & Civil	5,698	25.69%	3,357	0	3,357	47	3,404
16 101-147 Jury Board	2,848	12.84%	1,678	0	1,678	23	1,701
21 101-229/CRV Prosecutor/Crime Victim	2,220	10.01%	1,308	0	1,308	18	1,326
26 101-257 Co-Op Extension	2,364	10.66%	1,393	0	1,393	19	1,412
46 101-682 Veterans Counselor	70	0.32%	41	0	41	1	42
83 269 Law Library	240	1.08%	141	0	141	2	143
90 283 Comm Corrections	230	1.04%	136	0	136	2	137
92 285 Adult Drug Court	298	1.34%	176	0	176	2	178
96 292 CC Wrap Around	120	0.54%	71	0	71	1	72
97 292 CC Juv Justice	336	1.51%	198	0	198	3	201
98 292 Child Care Fund	670	3.02%	395	0	395	5	400
154 Other	838	3.78%	494	0	494	7	501
<b>Subtotal</b>	22,184	100.00%	13,070	0	13,070	174	13,244
Direct Bills					0		0
<b>Total</b>					<b>\$13,070</b>		<b>\$13,244</b>

Basis Units: Assigned Square Footage  
Source:

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

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**Health Allocations**

Dept:12 101-865-1 Property Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
41 101-601 Health	100	100.00%	\$8,495	\$0	\$8,495	\$113	\$8,608
<b>Subtotal</b>	100	100.00%	8,495	0	8,495	113	8,608
Direct Bills					0		0
<b>Total</b>					<b>\$8,495</b>		<b>\$8,608</b>
Basis Units: Direct to Health							
Source:							

**Barry County, Michigan**  
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CY 2015  
8/1/2016

**County Jail Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30 101-301 Sheriff's Dept	2,166	17.43%	\$1,212	\$0	\$1,212	\$16	\$1,228
35 101-351 Jail	10,261	82.57%	5,740	0	5,740	76	5,817
<b>Subtotal</b>	12,427	100.00%	6,952	0	6,952	93	7,045
Direct Bills					0		0
<b>Total</b>					<b>\$6,952</b>		<b>\$7,045</b>
Basis Units: Assigned Square Footage							
Source:							



**Barry County, Michigan**  
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**Old Library Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	4,408.40	50.97%	\$715	\$0	\$715	\$0	\$715
13 637 Data Processing	4,240.20	49.03%	688	0	688	19	706
<b>Subtotal</b>	8,648.60	100.00%	1,402	0	1,402	19	1,421
Direct Bills					0		0
<b>Total</b>					<b>\$1,402</b>		<b>\$1,421</b>
Basis Units: Assigned Square Footage							
Source:							

**Barry County, Michigan**  
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**Other Buildings Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	86.31	0.16%	\$103	\$0	\$103	\$0	\$103
39 101-430 Animal Control	572.77	1.08%	686	0	686	9	695
51 205 Central Dispatch	3,009.29	5.69%	3,603	0	3,603	48	3,651
52 208 Charlton Park Fund	8,400.95	15.90%	10,058	0	10,058	134	10,192
53 215 Friend of the Court	2,642.93	5.00%	3,164	0	3,164	42	3,206
84 275 Comm on Aging	1,670.12	3.16%	1,999	0	1,999	27	2,026
111 368 Thornapple Manor	33,718.45	63.81%	40,368	0	40,368	538	40,906
133 588 Transit Fund	1,118.37	2.12%	1,339	0	1,339	18	1,357
153 Mental Health	1,621.83	3.07%	1,942	0	1,942	26	1,968
<b>Subtotal</b>	<b>52,841.02</b>	<b>100.00%</b>	<b>63,262</b>	<b>0</b>	<b>63,262</b>	<b>842</b>	<b>64,104</b>
Direct Bills					0		0
<b>Total</b>					<b>\$63,262</b>		<b>\$64,104</b>

Basis Units: Dollar Value of Covered Buildings  
Source:

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CY 2015  
8/1/2016

**Allocation Summary**

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

Department	Courthouse	Annex	Courts & Law	Health	County Jail	Old Library	Other Buildings	Total
3 101-175 Administration	\$1,085	\$0	\$0	\$0	\$0	\$0	\$0	\$1,085
5 101-215 Clerk	2,267	0	0	0	0	0	0	2,267
6 101-243 Land Information Services	1,156	0	0	0	0	0	0	1,156
7 101-253 Treasurer	1,147	57	0	0	0	0	0	1,204
8 101-265 Buildings & Grounds	308	73	509	0	0	715	103	1,708
13 637 Data Processing	0	0	0	0	0	706	0	706
14 101-101 Bd of Commissioners	1,273	0	3,218	0	0	0	0	4,492
15 101-140 Trial Court Criminal & Civil	6,468	0	3,404	0	0	0	0	9,872
16 101-147 Jury Board	0	0	1,701	0	0	0	0	1,701
20 101-225 Equalization	1,003	0	0	0	0	0	0	1,003
21 101-229/CRV Prosecutor/Crime Victim	0	0	1,326	0	0	0	0	1,326
24 101-236 Register of Deeds	1,195	0	0	0	0	0	0	1,195
26 101-257 Co-Op Extension	0	0	1,412	0	0	0	0	1,412
28 101-275 Drain Commissioner	858	0	0	0	0	0	0	858
30 101-301 Sheriff's Dept	0	0	0	0	1,228	0	0	1,228
35 101-351 Jail	0	0	0	0	5,817	0	0	5,817
37 101-400 Planning	937	0	0	0	0	0	0	937
38 101-426 Emergency Management	226	0	0	0	0	0	0	226
39 101-430 Animal Control	0	0	0	0	0	0	695	695
41 101-601 Health	0	0	0	8,608	0	0	0	8,608
46 101-682 Veterans Counselor	0	104	42	0	0	0	0	145
51 205 Central Dispatch	0	0	0	0	0	0	3,651	3,651
52 208 Charlton Park Fund	0	0	0	0	0	0	10,192	10,192
53 215 Friend of the Court	0	0	0	0	0	0	3,206	3,206
83 269 Law Library	561	0	143	0	0	0	0	705
84 275 Comm on Aging	0	0	0	0	0	0	2,026	2,026
90 283 Comm Corrections	0	121	137	0	0	0	0	259
92 285 Adult Drug Court	0	157	178	0	0	0	0	335
96 292 CC Wrap Around	0	0	72	0	0	0	0	72
97 292 CC Juv Justice	0	0	201	0	0	0	0	201
98 292 Child Care Fund	0	0	400	0	0	0	0	400
111 368 Thornapple Manor	0	0	0	0	0	0	40,906	40,906
133 588 Transit Fund	0	0	0	0	0	0	1,357	1,357
153 Mental Health	0	0	0	0	0	0	1,968	1,968
154 Other	0	1,063	501	0	0	0	0	1,564
<b>Total</b>	<b>\$18,486</b>	<b>\$1,575</b>	<b>\$13,244</b>	<b>\$8,608</b>	<b>\$7,045</b>	<b>\$1,421</b>	<b>\$64,104</b>	<b>\$114,483</b>

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

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

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

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

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

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

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**A. Department Costs**

Dept:13 637 Data Processing

Description		Amount	General Admin	Computer Services	Audit Software
<b>Personnel Costs</b>					
Salaries	S	0	0	0	0
Salary % Split			.00%	.00%	.00%
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
<b>Services &amp; Supplies Cost</b>					
Depreciation	P	5,359	0	5,359	0
Office Supplies	P	0	0	0	0
Software Support Contracts	P	0	0	0	0
Dues & Subscriptions	P	8,930	0	8,930	0
Contract Service	P	800	0	800	0
Telephone & Fax	P	1,109	0	1,109	0
Travel	P	1,278	0	1,278	0
Equipment Repair & Maint	P	2,868	0	2,868	0
Employee Training	P	941	0	941	0
Misc Exp	P	787	0	787	0
Depreciation	P	54,768	0	54,768	0
Office Equipment	P	0	0	0	0
Hardware Replacement	P	11,420	0	11,420	0
Computer Implementation	P	3,840	0	3,840	0
Computer Capital	P	45,983	0	45,983	0
Transfer out / Approp	D	0	0	0	0
Subtotal - Services & Supplies		138,083	0	138,083	0
<b>Department Cost Total</b>		138,083	0	138,083	0
<b>Adjustments to Cost</b>					
Transfer out / Approp	D	0	0	0	0
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>		138,083	0	138,083	0
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$138,083</b>		<b>\$138,083</b>	<b>\$0</b>

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

Dept:13 637 Data Processing

Department	First Incoming	Second Incoming	Computer Services	Audit Software
1 Old Library	\$4,667	\$16	\$4,683	\$0
Subtotal - Building Depreciation	4,667	16	4,683	0
3 County Coordination	621	207	828	0
3 Accounting	645	217	862	0
3 Computer Operations	8,633	2,858	11,491	0
Subtotal - 101-175 Administration	9,899	3,282	13,181	0
5 Accounting	600	76	677	0
Subtotal - 101-215 Clerk	600	76	677	0
7 Non-General Fund Revenues	13	2	14	0
Subtotal - 101-253 Treasurer	13	2	14	0
8 Former Library	9,749	914	10,663	0
Subtotal - 101-265 Buildings & Grounds	9,749	914	10,663	0
9 Audit	178	5	183	0
9 Cost Plan	969	83	1,053	0
9 Accounting	180	5	186	0
Subtotal - 101-299 Miscellaneous	1,327	94	1,421	0
11 General Liability	179	3	181	0
Subtotal - 101-865 Insurance	179	3	181	0
12 Old Library	688	19	706	0
Subtotal - 101-865-1 Property Insurance	688	19	706	0
13 Audit Software	0	0	0	0
Subtotal - 637 Data Processing	0	0	0	0
<b>Total Incoming</b>	<b>27,121</b>	<b>4,405</b>	<b>31,526</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$169,609</b>	<b>\$169,609</b>	<b>\$0</b>
		100.00%		

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

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**Computer Services Allocations**

**Dept:13 637 Data Processing**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	5	2.18%	\$3,607	\$0	\$3,607	\$0	\$3,607
5 101-215 Clerk	11	4.80%	7,936	0	7,936	0	7,936
6 101-243 Land Information Services	7	3.06%	5,050	0	5,050	0	5,050
7 101-253 Treasurer	5	2.18%	3,607	0	3,607	0	3,607
8 101-265 Buildings & Grounds	3	1.31%	2,164	0	2,164	0	2,164
10 101-334 Court Security	1	0.44%	721	0	721	0	721
14 101-101 Bd of Commissioners	6	2.62%	4,328	0	4,328	134	4,463
15 101-140 Trial Court Criminal & Civil	39	17.03%	28,135	0	28,135	872	29,007
17 101-148 Family Division	20	8.73%	14,428	0	14,428	447	14,875
20 101-225 Equalization	3	1.31%	2,164	0	2,164	67	2,231
22 101-229-1 Prosecutor DP	10	4.37%	7,214	0	7,214	224	7,438
24 101-236 Register of Deeds	9	3.93%	6,493	0	6,493	201	6,694
28 101-275 Drain Commissioner	2	0.87%	1,443	0	1,443	45	1,488
30 101-301 Sheriff's Dept	23	10.04%	16,593	0	16,593	514	17,107
35 101-351 Jail	11	4.80%	7,936	0	7,936	246	8,182
37 101-400 Planning	3	1.31%	2,164	0	2,164	67	2,231
38 101-426 Emergency Management	2	0.87%	1,443	0	1,443	45	1,488
39 101-430 Animal Control	3	1.31%	2,164	0	2,164	67	2,231
46 101-682 Veterans Counselor	2	0.87%	1,443	0	1,443	45	1,488
52 208 Charlton Park Fund	10	4.37%	7,214	0	7,214	224	7,438
54 Friend of the Court - DP	17	7.42%	12,264	0	12,264	380	12,644
84 275 Comm on Aging	14	6.11%	10,100	0	10,100	313	10,413
92 285 Adult Drug Court	6	2.62%	4,328	0	4,328	134	4,463
133 588 Transit Fund	10	4.37%	7,214	0	7,214	224	7,438
154 Other	7	3.06%	5,050	0	5,050	157	5,206
<b>Subtotal</b>	<b>229</b>	<b>100.00%</b>	<b>165,204</b>	<b>0</b>	<b>165,204</b>	<b>4,405</b>	<b>169,609</b>
Direct Bills					0		0
<b>Total</b>					<b>\$165,204</b>		<b>\$169,609</b>

Basis Units: # of PCs on Network  
Source:

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

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**Audit Software Allocations**

Dept:13 637 Data Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	253,869	0.92%	\$0	\$0	\$0	\$0	\$0
4 101-211 Legal Counsel	136,421	0.50%	0	0	0	0	0
5 101-215 Clerk	467,688	1.70%	0	0	0	0	0
6 101-243 Land Information Services	260,372	0.95%	0	0	0	0	0
7 101-253 Treasurer	230,909	0.84%	0	0	0	0	0
8 101-265 Buildings & Grounds	613,234	2.23%	0	0	0	0	0
9 101-299 Miscellaneous	202,611	0.74%	0	0	0	0	0
10 101-334 Court Security	93,477	0.34%	0	0	0	0	0
11 101-865 Insurance	397,396	1.44%	0	0	0	0	0
13 637 Data Processing	138,084	0.50%	0	0	0	0	0
14 101-101 Bd of Commissioners	162,385	0.59%	0	0	0	0	0
15 101-140 Trial Court Criminal & Civil	1,371,092	4.98%	0	0	0	0	0
16 101-147 Jury Board	3,186	0.01%	0	0	0	0	0
17 101-148 Family Division	668,786	2.43%	0	0	0	0	0
18 101-151 Adult Probation	9,077	0.03%	0	0	0	0	0
19 101-191 Elections	32,808	0.12%	0	0	0	0	0
20 101-225 Equalization	170,614	0.62%	0	0	0	0	0
21 101-229/CRV Prosecutor/Crime Victim	740,963	2.69%	0	0	0	0	0
24 101-236 Register of Deeds	227,758	0.83%	0	0	0	0	0
26 101-257 Co-Op Extension	110,089	0.40%	0	0	0	0	0
28 101-275 Drain Commissioner	166,453	0.60%	0	0	0	0	0
29 101-280 Soil Conservation	15,500	0.06%	0	0	0	0	0
30 101-301 Sheriff's Dept	2,695,540	9.78%	0	0	0	0	0
32 101-317 Snowmobile Enforcement	602	0.00%	0	0	0	0	0
33 101-331 Marine Law	132,082	0.48%	0	0	0	0	0
34 101-333 Road Patrol	109,181	0.40%	0	0	0	0	0
35 101-351 Jail	1,817,858	6.60%	0	0	0	0	0
36 101-355 Sheriff-Animal Control	47,456	0.17%	0	0	0	0	0
37 101-400 Planning	186,482	0.68%	0	0	0	0	0
38 101-426 Emergency Management	132,112	0.48%	0	0	0	0	0
39 101-430 Animal Control	163,333	0.59%	0	0	0	0	0
41 101-601 Health	459,653	1.67%	0	0	0	0	0
43 101-631 Substance Abuse	81,527	0.30%	0	0	0	0	0
44 101-648 Medical Examiners	109,176	0.40%	0	0	0	0	0
45 101-681 Veterans Burial	29,400	0.11%	0	0	0	0	0
46 101-682 Veterans Counselor	29,082	0.11%	0	0	0	0	0
47 101-689 Soldiers & Sailors	13,368	0.05%	0	0	0	0	0
51 205 Central Dispatch	1,708,865	6.20%	0	0	0	0	0
52 208 Charlton Park Fund	728,541	2.64%	0	0	0	0	0
53 215 Friend of the Court	1,016,771	3.69%	0	0	0	0	0
55 226 Sheriff K9 Donation	12,598	0.05%	0	0	0	0	0
56 227 Animal Shelter TNR Grant 2015	9,773	0.04%	0	0	0	0	0



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

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**Audit Software Allocations**

Dept:13 637 Data Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 228 Solid Waste	42,814	0.16%	\$0	\$0	\$0	\$0	\$0
58 229 Two Seven Oh Inc TNR	27,767	0.10%	0	0	0	0	0
59 230 Animal Shelter TNR Grant	14,406	0.05%	0	0	0	0	0
61 232 Animal Shelter Donations	32,838	0.12%	0	0	0	0	0
62 233 Barry Comm Resource Net	2,557	0.01%	0	0	0	0	0
65 236 Remonumentation Fund	80,968	0.29%	0	0	0	0	0
69 248 Building Rehab Fund	173,097	0.63%	0	0	0	0	0
70 250 Park & Rec Fund	13,754	0.05%	0	0	0	0	0
71 252 Co Agriculture Preserve	425	0.00%	0	0	0	0	0
74 256 ROD Automation	70,974	0.26%	0	0	0	0	0
76 259 Local Corr Officer	3,522	0.01%	0	0	0	0	0
77 260 Victims Services	4,705	0.02%	0	0	0	0	0
82 267 Crime Victim Rights	55,206	0.20%	0	0	0	0	0
83 269 Law Library	17,643	0.06%	0	0	0	0	0
84 275 Comm on Aging	1,604,628	5.82%	0	0	0	0	0
85 276 CDBG	88,998	0.32%	0	0	0	0	0
86 277 Middleville Police Serv	277,933	1.01%	0	0	0	0	0
87 279 MSHDA Home Program	50,336	0.18%	0	0	0	0	0
88 281 Swift & Sure Sanctions	109,139	0.40%	0	0	0	0	0
89 282 56B Sobriety Court	77,223	0.28%	0	0	0	0	0
90 283 Comm Corrections	83,399	0.30%	0	0	0	0	0
92 285 Adult Drug Court	126,242	0.46%	0	0	0	0	0
93 286 Juvenile Drug Court	89,801	0.33%	0	0	0	0	0
94 287 Mich Justice Training	3,166	0.01%	0	0	0	0	0
95 290 Social Welfare	14,631	0.05%	0	0	0	0	0
98 292 Child Care Fund	845,533	3.07%	0	0	0	0	0
99 294 Vets Trust	1,558	0.01%	0	0	0	0	0
101 297 Diverted Felons	17,812	0.06%	0	0	0	0	0
111 368 Thornapple Manor	1,296,545	4.71%	0	0	0	0	0
133 588 Transit Fund	1,531,846	5.56%	0	0	0	0	0
134 595 Commissary	87,770	0.32%	0	0	0	0	0
135 660 Telephone	36,720	0.13%	0	0	0	0	0
136 661 Vehicle Fund	139,554	0.51%	0	0	0	0	0
137 676 Worker's Comp Fund	225,769	0.82%	0	0	0	0	0
138 677 Health Ins. Fund	1,938,549	7.04%	0	0	0	0	0
139 678 Disability Fund	45,732	0.17%	0	0	0	0	0
140 680 Fringe Benefit Fund	54,874	0.20%	0	0	0	0	0
141 681 Life Ins. Fund	23,142	0.08%	0	0	0	0	0
142 682 Retirement Fund	1,974,032	7.17%	0	0	0	0	0
143 683 Dental/Optical	62,495	0.23%	0	0	0	0	0
144 684 Unemployment	9,443	0.03%	0	0	0	0	0
153 Mental Health	154,500	0.56%	0	0	0	0	0

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

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**Audit Software Allocations**

Dept:13 637 Data Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
154 Other	82,051	0.30%	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	27,550,269	100.00%	0	0	0	0	0
Direct Bills					0		0
<b>Total</b>					<b>\$0</b>		<b>\$0</b>

Basis Units: Dollar Value of Expenditures  
Source:

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

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8/1/2016

**Allocation Summary**

Dept:13 637 Data Processing

Department	Computer Services	Audit Software	Total
3 101-175 Administration	\$3,607	\$0	\$3,607
5 101-215 Clerk	7,936	0	7,936
6 101-243 Land Information Services	5,050	0	5,050
7 101-253 Treasurer	3,607	0	3,607
8 101-265 Buildings & Grounds	2,164	0	2,164
10 101-334 Court Security	721	0	721
14 101-101 Bd of Commissioners	4,463	0	4,463
15 101-140 Trial Court Criminal & Civil	29,007	0	29,007
17 101-148 Family Division	14,875	0	14,875
20 101-225 Equalization	2,231	0	2,231
22 101-229-1 Prosecutor DP	7,438	0	7,438
24 101-236 Register of Deeds	6,694	0	6,694
28 101-275 Drain Commissioner	1,488	0	1,488
30 101-301 Sheriff's Dept	17,107	0	17,107
35 101-351 Jail	8,182	0	8,182
37 101-400 Planning	2,231	0	2,231
38 101-426 Emergency Management	1,488	0	1,488
39 101-430 Animal Control	2,231	0	2,231
46 101-682 Veterans Counselor	1,488	0	1,488
52 208 Charlton Park Fund	7,438	0	7,438
54 Friend of the Court - DP	12,644	0	12,644
84 275 Comm on Aging	10,413	0	10,413
92 285 Adult Drug Court	4,463	0	4,463
133 588 Transit Fund	7,438	0	7,438
154 Other	5,206	0	5,206
<b>Total</b>	<b>\$169,609</b>	<b>\$0</b>	<b>\$169,609</b>

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

**BARRY COUNTY, MICHIGAN**  
**INTERNAL SERVICE FUNDS**  
**Year Ending December 31, 2015**

	Data Processing	Telephone	Vehicle	Workers' Compensation	Health Insurance	Disability	Fringe Benefits	Life Insurance	Retirement	Dental and Optical	Unemployment	Total
<b>Operating revenue</b>												
Charges for Service	\$ -	\$ 36,152	\$ -	\$ 217,335	\$ 2,110,627	\$ 108,479	\$ 149,765	\$ 23,081	\$ 1,386,105	\$ 58,234	\$ 53,227	\$ 4,143,005
Other Revenue	-	-	5,559	682	-	-	-	-	-	-	-	6,241
<b>Total Operating Revenue</b>	<b>-</b>	<b>36,152</b>	<b>5,559</b>	<b>218,017</b>	<b>2,110,627</b>	<b>108,479</b>	<b>149,765</b>	<b>23,081</b>	<b>1,386,105</b>	<b>58,234</b>	<b>53,227</b>	<b>4,149,246</b>
<b>Operating expenses</b>												
Operations	82,528	36,720	9,084	225,769	1,938,549	45,732	54,874	23,142	1,974,032	62,495	9,443	4,462,368
Depreciation	54,769	-	130,470	-	-	-	-	-	-	-	-	185,239
Other expenses	787	-	-	-	-	-	-	-	-	-	-	787
<b>Total operating expenses</b>	<b>138,084</b>	<b>36,720</b>	<b>139,554</b>	<b>225,769</b>	<b>1,938,549</b>	<b>45,732</b>	<b>54,874</b>	<b>23,142</b>	<b>1,974,032</b>	<b>62,495</b>	<b>9,443</b>	<b>4,648,394</b>
Operating income (loss)	(138,084)	(568)	(133,995)	(7,752)	172,078	62,747	94,891	(61)	(587,927)	(4,261)	43,784	(499,148)
<b>Non-operating revenue</b>												
Intergovernmental Revenues	-	-	-									-
Interest revenue	-	-	-	-	-	-	14,230	-	-	-	-	14,230
Gain (Loss) on sale of capital assets	-	-	4,250									4,250
<b>Total nonoperating revenues</b>	<b>-</b>	<b>-</b>	<b>4,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,230</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,480</b>
Income (loss) before transfers	(138,084)	(568)	(129,745)	(7,752)	172,078	62,747	109,121	(61)	(587,927)	(4,261)	43,784	(480,668)
<b>Transfers</b>												
Transfers in	372,001	-	372,001	-	-	-	-	-	500,000	-	-	1,244,002
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Transfers</b>	<b>372,001</b>	<b>-</b>	<b>372,001</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>1,244,002</b>
Change in net assets	233,917	(568)	242,256	(7,752)	172,078	62,747	109,121	(61)	(87,927)	(4,261)	43,784	763,334
Net assets, beginning of year	1,554,094	47,394	1,492,609	44,458	175,445	122,199	1,007,725	813	179,336	118,397	97,008	4,839,478
<b>Net assets, end of year</b>	<b>\$ 1,788,011</b>	<b>\$ 46,826</b>	<b>\$ 1,734,865</b>	<b>\$ 36,706</b>	<b>\$ 347,523</b>	<b>\$ 184,946</b>	<b>\$ 1,116,846</b>	<b>\$ 752</b>	<b>\$ 91,409</b>	<b>\$ 114,136</b>	<b>\$ 140,792</b>	<b>\$ 5,602,812</b>
Prior year cumulative adjustments	(1,887,799)	(125,981)	(2,555,402)	(321,607)	(1,311,562)	(179,474)	(1,359,007)	(736)	(1,389,926)	(37,112)	(3,764)	(9,172,370)
Current Year Adjustment	(372,001)	-	(372,001)	-	-	-	-	-	(500,000)	-	-	(1,244,002)
Total Adjustments	(2,259,800)	(125,981)	(2,927,403)	(321,607)	(1,311,562)	(179,474)	(1,359,007)	(736)	(1,889,926)	(37,112)	(3,764)	(10,416,372)
Federal 2 CFR, Part 200 Adjusted R.E.	(471,789)	(79,155)	(1,192,538)	(284,901)	(964,039)	5,472	(242,161)	16	(1,798,517)	77,024	137,028	(4,813,560)
Sixty days operating expenses	13,886	6,120	1,514	37,628	323,092	7,622	9,146	3,857	329,005	10,416	1,574	743,859
Excess reserves	(485,675)	(85,275)	N/A	(322,529)	(1,287,131)	(2,150)	(251,307)	(3,841)	(2,127,522)	66,608	135,454	(5,557,419)
Excess months of WCR	N/A	(13.93)		(8.57)	(3.98)	(0.28)	(27.48)	(1.00)	(6.47)	6.39	86.07	

## COUNTY OF BARRY, MICHIGAN

### Combining Statement of Revenues, Expenses

and Changes in Fund Net Position

Internal Service Funds

For the Year Ended December 31, 2015

	Data Processing	Telephone	Vehicle
Operating revenues			
Charges for services	\$ -	\$ 36,152	\$ -
Other revenues	-	-	5,559
Total operating revenues	-	36,152	5,559
Operating expenses			
Operations	82,528	36,720	9,084
Depreciation	54,769	-	130,470
Other expenses	787	-	-
Total operating expenses	138,084	36,720	139,554
Operating income (loss)	(138,084)	(568)	(133,995)
Nonoperating revenues			
Interest revenue	-	-	-
Gain on sale of capital assets	-	-	4,250
Total nonoperating revenues	-	-	4,250
Income (loss) before transfers	(138,084)	(568)	(129,745)
Transfers in	372,001	-	372,001
Change in net position	233,917	(568)	242,256
Net position, beginning of year	1,554,094	47,394	1,492,609
Net position, end of year	\$ 1,788,011	\$ 46,826	\$ 1,734,865



Workers' Compensation	Health Insurance	Disability	Fringe Benefits	Life Insurance	Retirement
\$ 217,335 682	\$ 2,110,627 -	\$ 108,479 -	\$ 149,765 -	\$ 23,081 -	\$ 1,386,105 -
218,017	2,110,627	108,479	149,765	23,081	1,386,105
225,769	1,938,549	45,732	54,874	23,142	1,974,032
-	-	-	-	-	-
-	-	-	-	-	-
225,769	1,938,549	45,732	54,874	23,142	1,974,032
(7,752)	172,078	62,747	94,891	(61)	(587,927)
-	-	-	14,230	-	-
-	-	-	-	-	-
-	-	-	14,230	-	-
(7,752)	172,078	62,747	109,121	(61)	(587,927)
-	-	-	-	-	500,000
(7,752)	172,078	62,747	109,121	(61)	(87,927)
44,458	175,445	122,199	1,007,725	813	179,336
\$ 36,706	\$ 347,523	\$ 184,946	\$ 1,116,846	\$ 752	\$ 91,409

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## COUNTY OF BARRY, MICHIGAN

### Combining Statement of Revenues, Expenses

and Changes in Fund Net Position

Internal Service Funds

For the Year Ended December 31, 2015

	Dental and Optical	Unemployment	Total
Operating revenues			
Charges for services	\$ 58,234	\$ 53,227	\$ 4,143,005
Other revenues	-	-	6,241
Total operating revenues	58,234	53,227	4,149,246
Operating expenses			
Operations	62,495	9,443	4,462,368
Depreciation	-	-	185,239
Other expenses	-	-	787
Total operating expenses	62,495	9,443	4,648,394
Operating income (loss)	(4,261)	43,784	(499,148)
Nonoperating revenues			
Interest revenue	-	-	14,230
Gain on sale of capital assets	-	-	4,250
Total nonoperating revenues	-	-	18,480
Income (loss) before transfers	(4,261)	43,784	(480,668)
Transfers in	-	-	1,244,002
Change in net position	(4,261)	43,784	763,334
Net position, beginning of year	118,397	97,008	4,839,478
Net position, end of year	\$ 114,136	\$ 140,792	\$ 5,602,812

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## COUNTY OF BARRY, MICHIGAN

### Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2015

	Data Processing	Telephone	Vehicle
Cash flows from operating activities			
Cash received from interfund services	\$ -	\$ 36,152	\$ 5,559
Cash payments to suppliers for goods and services	(85,343)	(36,720)	(9,084)
Cash payments to employees for services	-	-	-
Net cash provided by (used in) operating activities	(85,343)	(568)	(3,525)
Cash flows from non-capital financing activities			
Transfers in	372,001	-	372,001
Cash flows from capital and related financing activities			
Purchase of capital assets	-	-	(59,356)
Proceeds from sale of capital assets	-	-	4,250
Net cash used in capital and related financing activities	-	-	(55,106)
Net increase (decrease) in cash and cash equivalents	286,658	(568)	313,370
Cash and cash equivalents, beginning of year	1,356,141	47,394	1,008,818
Cash and cash equivalents, end of year	\$ 1,642,799	\$ 46,826	\$ 1,322,188
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities			
Operating income (loss)	\$ (138,084)	\$ (568)	\$ (133,995)
Adjustments to reconcile operating income (loss) to net cash (used in) provided by operating activities:			
Depreciation expense	54,769	-	130,470
Changes in:			
Accounts receivable	-	-	-
Accounts payable	(2,028)	-	-
Accrued liabilities	-	-	-
Net cash provided by (used in) operating activities	\$ (85,343)	\$ (568)	\$ (3,525)



Workers' Compensation	Health Insurance	Disability	Fringe Benefits	Life Insurance	Retirement
\$ 218,017	\$ 2,110,627	\$ 108,479	\$ 149,765	\$ 23,081	\$ 1,386,105
-	-	-	(976)	-	-
(392,893)	(1,938,549)	(48,171)	(54,874)	(23,142)	(1,955,237)
(174,876)	172,078	60,308	93,915	(61)	(569,132)
-	-	-	-	-	500,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(174,876)	172,078	60,308	93,915	(61)	(69,132)
211,582	175,445	124,638	421,846	813	295,959
\$ 36,706	\$ 347,523	\$ 184,946	\$ 515,761	\$ 752	\$ 226,827
\$ (7,752)	\$ 172,078	\$ 62,747	\$ 94,891	\$ (61)	\$ (587,927)
-	-	-	-	-	-
72,876	-	-	-	-	-
-	-	-	(976)	-	18,795
(240,000)	-	(2,439)	-	-	-
\$ (174,876)	\$ 172,078	\$ 60,308	\$ 93,915	\$ (61)	\$ (569,132)

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## COUNTY OF BARRY, MICHIGAN

### Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2015

	Dental and Optical	Unemployment	Total
Cash flows from operating activities			
Cash received from interfund services	\$ 58,234	\$ 53,227	\$ 4,149,246
Cash payments to suppliers for goods and services	-	-	(132,123)
Cash payments to employees for services	(62,495)	(15,034)	(4,490,395)
Net cash provided by (used in) operating activities	(4,261)	38,193	(473,272)
Cash flows from non-capital financing activities			
Transfers in	-	-	1,244,002
Cash flows from capital and related financing activities			
Purchase of capital assets	-	-	(59,356)
Proceeds from sale of capital assets	-	-	4,250
Net cash used in capital and related financing activities	-	-	(55,106)
Net increase (decrease) in cash and cash equivalents	(4,261)	38,193	715,624
Cash and cash equivalents, beginning of year	118,397	112,043	3,873,076
Cash and cash equivalents, end of year	\$ 114,136	\$ 150,236	\$ 4,588,700
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities			
Operating income (loss)	\$ (4,261)	\$ 43,784	\$ (499,148)
Adjustments to reconcile operating income (loss) to net cash (used in) provided by operating activities:			
Depreciation expense	-	-	185,239
Changes in:			
Accounts receivable	-	-	72,876
Accounts payable	-	(5,591)	10,200
Accrued liabilities	-	-	(242,439)
Net cash provided by (used in) operating activities	\$ (4,261)	\$ 38,193	\$ (473,272)

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