



# **Barry County, Michigan**

## **FEDERAL COST ALLOCATION PLAN**

**PREPARED UNDER 2 CFR, PART 200, "UNIFORM ADMINISTRATIVE  
REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL  
AWARDS"**

**FOR THE PERIOD ENDING DECEMBER 31, 2016**

**MGT Consulting Group, LLC.**

**Michigan Office**

**2343 Delta Road**

**Bay City, Michigan 48706**

**989-316-2220**

**[www.mgtconsulting.com](http://www.mgtconsulting.com)**



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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 2016. 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, 2016 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2018, and are allowable in accordance with the requirement of the Federal award(s) to which they apply and the federal guidelines contained in **2 CFR, Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards"** and Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated.
- (2) All costs included in this plan are properly allocated to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the costs identified.

I declare that the foregoing is true and correct.

Barry County, Michigan

Signature:

Name of Official:

MICHAEL BROWN

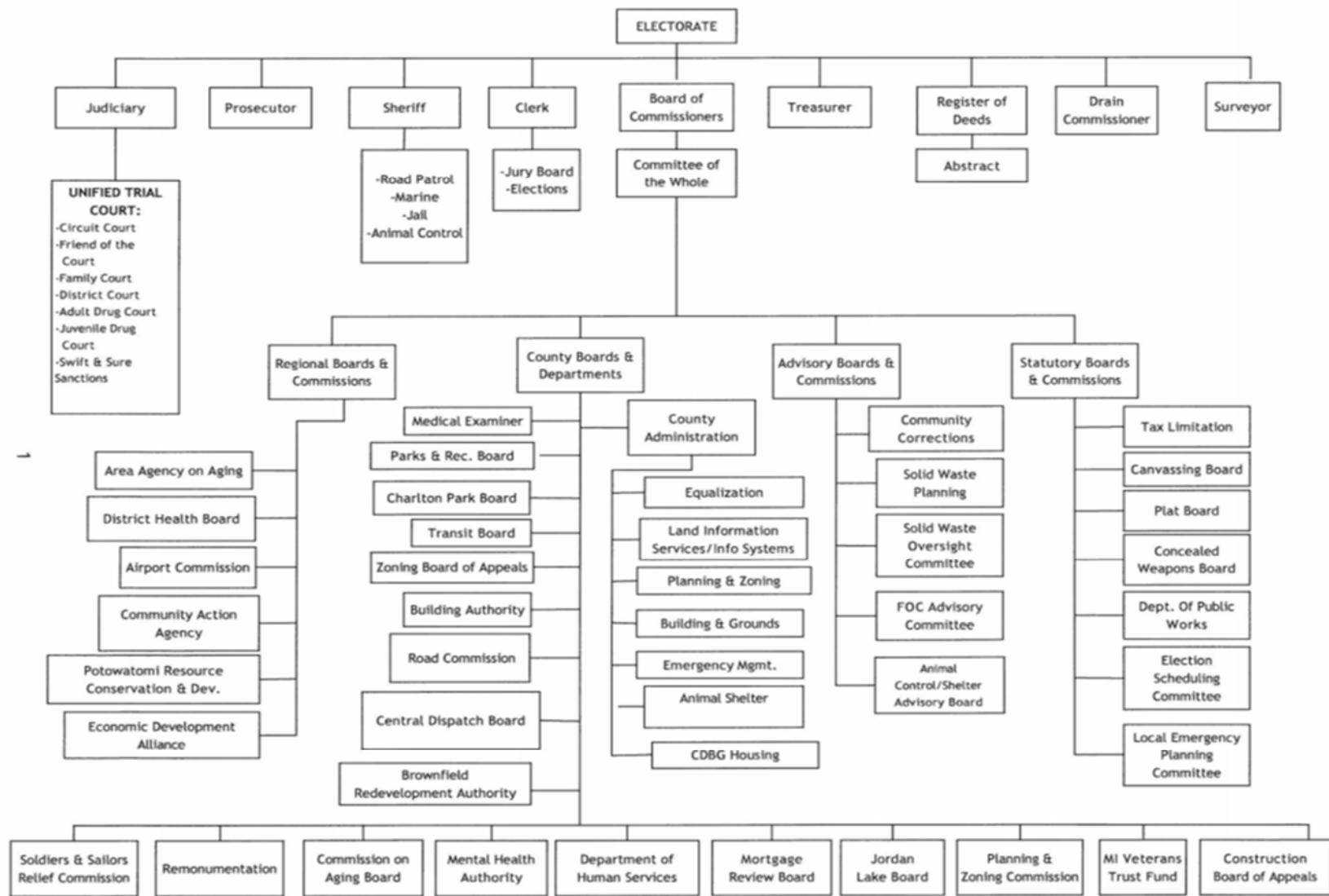
Title:

County Administrator

Date:

11-14-17

## **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 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 FY2016.

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

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

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

### **Process**

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

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

### **Carry-Forward**

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

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

## Sections

### Table of Contents

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

### Summary Schedule

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

### Detail Schedules

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

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

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

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

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

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

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

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

Allocation Summary. The summary of allocated costs by function.

**Section 5      Federal Plan Prepared Under 2 CFR, Part 200  
- “Uniform Administrative Requirements, Cost  
Principles, and Audit Requirements for Federal  
Awards”**

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1 Building Depreciation	\$1,349	\$33,641	\$0	\$28,328	\$14,159	\$0	\$999	\$11,037	\$0	\$0
2 Equipment Depreciation	0	22,602	0	11,803	131	0	0	1,773	0	0
3 101-175 Administration	2,799	13,911	142	9,253	364	649	2,622	6,944	0	0
4 101-211 Legal Counsel	0	2,486	0	2,040	0	0	255	1,665	0	0
5 101-215 Clerk	2,272	8,414	45	6,756	107	181	955	4,994	0	0
6 101-243 Land Information Services	944	30,204	0	15,102	1,888	0	3,776	0	10,383	0
7 101-253 Treasurer	4,862	15,860	408	14,280	1,139	1,139	5,627	7,786	0	0
8 101-265 Buildings & Grounds	10,287	145,199	0	98,287	49,126	0	7,620	38,294	0	0
9 101-299 Miscellaneous	1,881	7,962	40	5,833	101	183	973	4,478	0	0
10 101-334 Court Security	0	38,249	0	40,450	20,218	0	0	15,760	0	0
11 101-865 Insurance	39,448	154,394	144	117,886	10	1,677	10,173	92,981	0	0
12 101-865-1 Property Insurance	1,414	10,480	0	3,487	1,743	0	1,047	1,358	0	0
13 637 Data Processing	726	23,220	0	11,610	1,451	0	2,902	0	7,982	0
<b>Total Current Allocations</b>	<b>65,982</b>	<b>506,622</b>	<b>779</b>	<b>365,114</b>	<b>90,437</b>	<b>3,828</b>	<b>36,949</b>	<b>187,071</b>	<b>18,365</b>	<b>0</b>
Less: Prior Year Allocations	0	0	0	0	0	0	0	82,418	21,203	0
Carry-Forward	0	0	0	0	0	0	0	104,653	(2,838)	0
Current Adjustments	0	0	0	0	0	0	0	(89,315)	0	0
<b>Proposed Costs</b>	<b>\$65,982</b>	<b>\$506,622</b>	<b>\$779</b>	<b>\$365,114</b>	<b>\$90,437</b>	<b>\$3,828</b>	<b>\$36,949</b>	<b>\$202,408</b>	<b>\$15,526</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 Commissione r	101-280 Soil Conservation	101-301 Sheriff's Dept	101-315 Seat Belt Enf	101-317 Snowmobile Enforcement	101-331 Marine Law
1 Building Depreciation	\$1,462	\$0	\$1,559	\$0	\$909	\$0	\$40,040	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	3,859	0	0	0
3 101-175 Administration	3,484	48	654	0	2,735	84	24,159	0	30	2,244
4 101-211 Legal Counsel	765	0	0	0	4,244	0	6,336	0	0	255
5 101-215 Clerk	2,391	16	26	0	1,407	2	17,291	0	12	1,894
6 101-243 Land Information Services	9,439	0	0	0	0	0	19,822	0	0	0
7 101-253 Treasurer	6,035	170	272	0	5,899	17	15,333	0	102	3,944
8 101-265 Buildings & Grounds	10,397	0	5,922	156,512	6,934	0	2,228	0	0	0
9 101-299 Miscellaneous	2,068	14	167	0	1,270	21	10,043	0	9	801
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	39,714	0	148	0	18,626	20	501,527	0	61	33,076
12 101-865-1 Property Insurance	1,357	0	242	0	953	0	6,062	0	0	0
13 637 Data Processing	7,256	0	0	0	0	0	15,238	0	0	0
<b>Total Current Allocations</b>	<b>84,367</b>	<b>248</b>	<b>8,989</b>	<b>156,512</b>	<b>42,976</b>	<b>143</b>	<b>661,938</b>	<b>0</b>	<b>214</b>	<b>42,213</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
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$84,367</b>	<b>\$248</b>	<b>\$8,989</b>	<b>\$156,512</b>	<b>\$42,976</b>	<b>\$143</b>	<b>\$661,938</b>	<b>\$0</b>	<b>\$214</b>	<b>\$42,213</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	\$8,452	\$0	\$1,303	\$240	\$0	\$0	\$35,081	\$0	\$0
2 Equipment Depreciation	0	521	0	0	0	0	0	0	0	0
3 101-175 Administration	2,058	18,292	1,830	3,460	2,754	3,826	0	2,363	0	360
4 101-211 Legal Counsel	0	3,569	255	733	0	255	0	0	0	0
5 101-215 Clerk	490	12,190	896	2,047	1,017	1,873	0	10	0	10
6 101-243 Land Information Services	0	11,327	0	2,832	944	3,776	0	0	0	0
7 101-253 Treasurer	5,219	19,192	4,998	7,310	6,290	9,707	0	102	0	102
8 101-265 Buildings & Grounds	0	470	0	8,748	1,829	12,160	0	0	0	0
9 101-299 Miscellaneous	561	6,149	559	1,782	1,011	1,171	0	595	0	91
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	149	227,614	9,282	29,640	10,893	20,970	0	600	0	85
12 101-865-1 Property Insurance	0	1,280	750	1,089	251	0	0	8,971	0	0
13 637 Data Processing	0	8,707	0	2,177	726	2,902	0	0	0	0
<b>Total Current Allocations</b>	<b>8,477</b>	<b>317,762</b>	<b>18,570</b>	<b>61,119</b>	<b>25,955</b>	<b>56,639</b>	<b>0</b>	<b>47,722</b>	<b>0</b>	<b>648</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
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$8,477</b>	<b>\$317,762</b>	<b>\$18,570</b>	<b>\$61,119</b>	<b>\$25,955</b>	<b>\$56,639</b>	<b>\$0</b>	<b>\$47,722</b>	<b>\$0</b>	<b>\$648</b>

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1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,929
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	7,993
3 101-175 Administration	775	371	499	94	0	111	443	17,229	9,240	9,288
4 101-211 Legal Counsel	0	0	0	0	0	0	0	2,106	1,970	3,314
5 101-215 Clerk	54	75	141	16	0	37	128	9,149	4,838	7,104
6 101-243 Land Information Services	0	0	944	0	0	0	16,990	0	9,439	0
7 101-253 Treasurer	578	799	1,173	170	0	391	1,912	2,795	4,596	4,174
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	83,061
9 101-299 Miscellaneous	200	100	139	25	0	31	123	5,487	2,893	6,400
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	157	37	708	12	0	0	15	167,634	68,236	140,950
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	3,942	11,054	3,463
13 637 Data Processing	0	0	726	0	0	0	13,061	0	7,256	0
<b>Total Current Allocations</b>	<b>1,765</b>	<b>1,383</b>	<b>4,330</b>	<b>316</b>	<b>0</b>	<b>570</b>	<b>32,672</b>	<b>208,341</b>	<b>119,523</b>	<b>328,675</b>
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	184,584
Carry-Forward	0	0	0	0	0	0	0	0	0	144,091
Current Adjustments	0	0	0	0	0	0	0	0	0	(133,973)
<b>Proposed Costs</b>	<b>\$1,765</b>	<b>\$1,383</b>	<b>\$4,330</b>	<b>\$316</b>	<b>\$0</b>	<b>\$570</b>	<b>\$32,672</b>	<b>\$208,341</b>	<b>\$119,523</b>	<b>\$338,792</b>

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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	10	328	655	0	164	0	746	63	0
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	0	3	54	125	0	0	0	211	16	0
6 101-243 Land Information Services	16,990	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	0	37	37	184	37	0	0	717	644	0
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	0	3	87	176	0	41	0	206	17	0
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	0	0	42	72	0	42	0	28	4	0
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 637 Data Processing	13,061	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>30,051</b>	<b>52</b>	<b>548</b>	<b>1,210</b>	<b>37</b>	<b>247</b>	<b>0</b>	<b>1,908</b>	<b>744</b>	<b>0</b>
Less: Prior Year Allocations	29,313	0	0	0	0	0	0	0	0	0
Carry-Forward	738	0	0	0	0	0	0	0	0	0
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$30,789</b>	<b>\$52</b>	<b>\$548</b>	<b>\$1,210</b>	<b>\$37</b>	<b>\$247</b>	<b>\$0</b>	<b>\$1,908</b>	<b>\$744</b>	<b>\$0</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	1,311	0	0	0	5,538	699	29	0	550
4 101-211 Legal Counsel	0	0	0	0	0	0	1,431	0	0	0
5 101-215 Clerk	0	496	0	0	0	129	254	8	0	2
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	0	92	0	294	1,600	515	18	0	0	18
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	0	382	0	0	0	1,403	201	8	0	138
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	0	4,281	0	0	0	1,324	2,042	1	0	140
12 101-865-1 Property Insurance	0	0	0	2,188	35,666	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	6,563	0	2,482	37,266	8,909	4,645	46	0	849
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
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$6,563</b>	<b>\$0</b>	<b>\$2,482</b>	<b>\$37,266</b>	<b>\$8,909</b>	<b>\$4,645</b>	<b>\$46</b>	<b>\$0</b>	<b>\$849</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	\$1,788
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	11
3 101-175 Administration	901	0	59	300	0	7	0	0	1,448	226
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	168	0	14	89	0	0	0	0	388	45
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	9,175	0	221	349	0	11,234	18	239	165	37
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	8,674
9 101-299 Miscellaneous	241	0	16	83	0	1	0	0	398	61
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	1,704
11 101-865 Insurance	102	0	4	8	0	1	0	0	71	23
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	770
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>10,587</b>	<b>0</b>	<b>314</b>	<b>830</b>	<b>0</b>	<b>11,242</b>	<b>18</b>	<b>239</b>	<b>2,471</b>	<b>13,338</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
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$10,587</b>	<b>\$0</b>	<b>\$314</b>	<b>\$830</b>	<b>\$0</b>	<b>\$11,242</b>	<b>\$18</b>	<b>\$239</b>	<b>\$2,471</b>	<b>\$13,338</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	\$1,331	\$0	\$1,725	\$0
2 Equipment Depreciation	0	0	0	0	0	0	11	0	14	0
3 101-175 Administration	19,883	920	2,869	886	2,828	2,004	1,716	0	2,652	2,232
4 101-211 Legal Counsel	0	0	0	0	1,020	0	0	0	0	0
5 101-215 Clerk	15,479	56	504	43	2,860	540	453	0	626	626
6 101-243 Land Information Services	14,158	0	0	0	0	0	0	0	4,719	0
7 101-253 Treasurer	7,575	919	257	92	386	552	460	0	2,041	202
8 101-265 Buildings & Grounds	0	0	0	0	0	0	6,467	0	8,382	0
9 101-299 Miscellaneous	5,139	236	766	227	1,071	551	471	0	722	616
10 101-334 Court Security	0	0	0	0	0	0	1,633	0	2,115	0
11 101-865 Insurance	284,411	193	346	194	50,932	96	89	0	196	88
12 101-865-1 Property Insurance	0	0	0	0	0	0	267	0	346	0
13 637 Data Processing	10,884	0	0	0	0	0	0	0	3,628	0
<b>Total Current Allocations</b>	<b>357,529</b>	<b>2,325</b>	<b>4,743</b>	<b>1,442</b>	<b>59,097</b>	<b>3,743</b>	<b>12,898</b>	<b>0</b>	<b>27,166</b>	<b>3,764</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
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$357,529</b>	<b>\$2,325</b>	<b>\$4,743</b>	<b>\$1,442</b>	<b>\$59,097</b>	<b>\$3,743</b>	<b>\$12,898</b>	<b>\$0</b>	<b>\$27,166</b>	<b>\$3,764</b>

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Department	287 Mich Justice Training	290 Social Welfare	292 CC Probate	292 CC Wrap Around	292 CC Juv Justice	292 Child Care Fund	294 Vets Trust	295 Airport Fund	297 Diverted Felons	352 FOC Ren Debt Relocations
1 Building Depreciation	\$0	\$0	\$0	\$597	\$1,670	\$3,331	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	6	15	31	0	0	0	0
3 101-175 Administration	96	67	5,757	2,070	1,327	1,902	0	1,491	443	29
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	21	11	904	546	78	500	0	493	10	10
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	37	184	3,824	18	18	18	37	8,513	552	0
8 101-265 Buildings & Grounds	0	0	2,070	5,796	11,557	0	0	0	0	0
9 101-299 Miscellaneous	26	18	1,527	569	340	522	0	418	112	8
10 101-334 Court Security	0	0	852	2,385	4,756	0	0	0	0	0
11 101-865 Insurance	8	9	778	108	281	101	0	0	107	0
12 101-865-1 Property Insurance	0	0	0	73	206	410	0	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>188</b>	<b>289</b>	<b>15,712</b>	<b>12,168</b>	<b>20,250</b>	<b>6,814</b>	<b>37</b>	<b>10,915</b>	<b>1,223</b>	<b>47</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
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$188</b>	<b>\$289</b>	<b>\$15,712</b>	<b>\$12,168</b>	<b>\$20,250</b>	<b>\$6,814</b>	<b>\$37</b>	<b>\$10,915</b>	<b>\$1,223</b>	<b>\$47</b>

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Department	354 Yankee Springs Water	355 Middleville Water Debt	356 Middleville Water Debt 206	357 Fawn Lake Sewer	358 Yankee Spring	359 Finkbeiner/Crain Debt	365 Southwest Barry Fair Lake	367 1994 BPW Middleville	368 Thornapple Manor	371 KCC Debt Serv
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	14	19	14	19	0	0	6,982	0
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	799	0
5 101-215 Clerk	5	5	5	6	5	6	0	0	24	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	4	4	4	5	4	5	0	0	1,757	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	1,777	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>	<b>23</b>	<b>23</b>	<b>23</b>	<b>31</b>	<b>23</b>	<b>31</b>	<b>0</b>	<b>0</b>	<b>11,338</b>	<b>0</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
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$23</b>	<b>\$23</b>	<b>\$23</b>	<b>\$31</b>	<b>\$23</b>	<b>\$31</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,338</b>	<b>\$0</b>

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Department	372 Courts & Law Build Debt	374 1999 BPW Middleville	376 2003 Refunding Sewer	377 Leach & Middle Lake	454 Yankee Spring Water	466 Thornapple Bldg Auth	472 McKeown Bridge Park	477 Leach-Middle Lake	502 2012 Delinquent Tax	510 2010 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	0	19	0	14	0	0	0	0	0	0
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	0	6	0	5	0	0	0	0	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	0	5	0	4	0	0	0	0	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>	0	31	0	23	0	0	0	0	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
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$31</b>	<b>\$0</b>	<b>\$23</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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Department	511 2011 Delinquent Tax	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
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	473	68	48	63	34	26	0	0	0
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	0	156	22	16	3	11	8	0	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	0	133	19	14	16	9	7	0	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	14	0	1	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>	0	762	109	78	96	54	42	0	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
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$762</b>	<b>\$109</b>	<b>\$78</b>	<b>\$96</b>	<b>\$54</b>	<b>\$42</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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Department	588 Transit Fund	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
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	16,040	1,453	292	1,122	945	11,209	1,311	335	366	19,450
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	13,207	297	46	53	16	136	305	5	40	59
6 101-243 Land Information Services	11,327	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	5,056	0	221	221	735	2,703	570	1,416	754	662
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	4,080	391	77	287	239	2,829	357	84	95	4,893
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	268,581	143	39	248	231	2,777	100	82	63	4,956
12 101-865-1 Property Insurance	1,465	0	0	0	0	0	0	0	0	0
13 637 Data Processing	8,707	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>328,464</b>	<b>2,284</b>	<b>675</b>	<b>1,930</b>	<b>2,166</b>	<b>19,654</b>	<b>2,643</b>	<b>1,922</b>	<b>1,318</b>	<b>30,020</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
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$328,464</b>	<b>\$2,284</b>	<b>\$675</b>	<b>\$1,930</b>	<b>\$2,166</b>	<b>\$19,654</b>	<b>\$2,643</b>	<b>\$1,922</b>	<b>\$1,318</b>	<b>\$30,020</b>

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Department	683 Dental/Optica I	684 Unemployment	711 Cemetery 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
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	1,326	41	0	0	0	3,218	436	0	1,319	14
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	479	0
5 101-215 Clerk	329	5	0	0	0	1,065	136	0	61	5
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	18	607	0	0	0	0	0	0	478	0
8 101-265 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	362	11	0	0	0	903	122	0	337	4
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	86	7	0	0	0	0	7	0	292	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>	<b>2,121</b>	<b>671</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,185</b>	<b>700</b>	<b>0</b>	<b>2,966</b>	<b>23</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
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$2,121</b>	<b>\$671</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,185</b>	<b>\$700</b>	<b>\$0</b>	<b>\$2,966</b>	<b>\$23</b>

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Department	Mental Health	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$18,070	\$0	\$270,001
2 Equipment Depreciation	0	150	0	48,919
3 101-175 Administration	784	1,231	0	274,036
4 101-211 Legal Counsel	0	0	0	33,976
5 101-215 Clerk	0	407	0	129,047
6 101-243 Land Information Services	0	13,214	0	198,216
7 101-253 Treasurer	0	2,059	0	219,194
8 101-265 Buildings & Grounds	516	84,513	0	765,049
9 101-299 Miscellaneous	197	345	0	97,568
10 101-334 Court Security	0	23,228	0	151,349
11 101-865 Insurance	1,669	0	0	2,314,060
12 101-865-1 Property Insurance	0	3,329	0	103,662
13 637 Data Processing	0	10,159	0	152,379
<b>Total Current Allocations</b>	3,166	156,706	0	4,757,457
Less: Prior Year Allocations	0	0	0	317,518
Carry-Forward	0	0	0	246,643
Current Adjustments	0	0	0	(223,288)
<b>Proposed Costs</b>	<b>\$3,166</b>	<b>\$156,706</b>	<b>\$0</b>	<b>\$4,780,812</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	65,982	0	0	0	65,982
15 101-140 Trial Court Criminal & Civil	506,622	0	0	0	506,622
16 101-147 Jury Board	779	0	0	0	779
17 101-148 Family Division	365,114	0	0	0	365,114
18 101-151 Adult Probation	90,437	0	0	0	90,437
19 101-191 Elections	3,828	0	0	0	3,828
20 101-225 Equalization	36,949	0	0	0	36,949
21 101-229/CRV Prosecutor/Crime Victim	187,071	82,418	104,653	(89,315)	202,408
22 101-229-1 Prosecutor DP	18,365	21,203	(2,838)	0	15,526
23 101-230 Extraditions	0	0	0	0	0
24 101-236 Register of Deeds	84,367	0	0	0	84,367
25 101-254 Tax Tribunal	248	0	0	0	248
26 101-257 Co-Op Extension	8,989	0	0	0	8,989
27 101-266 Health Dept Building	156,512	0	0	0	156,512
28 101-275 Drain Commissioner	42,976	0	0	0	42,976
29 101-280 Soil Conservation	143	0	0	0	143
30 101-301 Sheriff's Dept	661,938	0	0	0	661,938
31 101-315 Seat Belt Enf	0	0	0	0	0
32 101-317 Snowmobile Enforcement	214	0	0	0	214
33 101-331 Marine Law	42,213	0	0	0	42,213
34 101-333 Road Patrol	8,477	0	0	0	8,477
35 101-351 Jail	317,762	0	0	0	317,762
36 101-355 Sheriff-Animal Control	18,570	0	0	0	18,570
37 101-400 Planning	61,119	0	0	0	61,119
38 101-426 Emergency Management	25,955	0	0	0	25,955
39 101-430 Animal Control	56,639	0	0	0	56,639
40 101-441 DPW	0	0	0	0	0
41 101-601 Health	47,722	0	0	0	47,722
42 101-602 Health & Safety Fund	0	0	0	0	0
43 101-631 Substance Abuse	648	0	0	0	648
44 101-648 Medical Examiners	1,765	0	0	0	1,765
45 101-681 Veterans Burial	1,383	0	0	0	1,383
46 101-682 Veterans Counselor	4,330	0	0	0	4,330
47 101-689 Soldiers & Sailors	316	0	0	0	316
48 101-900 Capital Outlay	0	0	0	0	0
49 101-999 Appropriations	570	0	0	0	570
50 201 Road Commission	32,672	0	0	0	32,672
51 205 Central Dispatch	208,341	0	0	0	208,341
52 208 Charlton Park Fund	119,523	0	0	0	119,523
53 215 Friend of the Court	328,675	184,584	144,091	(133,973)	338,792

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
54 Friend of the Court - DP	30,051	29,313	738	0	30,789
55 226 Sheriff K9 Donation	52	0	0	0	52
56 227 Animal Shelter TNR Grant 2015	548	0	0	0	548
57 228 Solid Waste	1,210	0	0	0	1,210
58 229 Two Seven Oh Inc TNR	37	0	0	0	37
59 230 Animal Shelter TNR Grant	247	0	0	0	247
60 231 C Snip Donation	0	0	0	0	0
61 232 Animal Shelter Donations	1,908	0	0	0	1,908
62 233 Barry Comm Resource Net	744	0	0	0	744
63 234 Bldg Strong Families UW	0	0	0	0	0
64 235 Abstract Fund	0	0	0	0	0
65 236 Remonumentation Fund	6,563	0	0	0	6,563
66 238 Gypsy Moth	0	0	0	0	0
67 244 Comm on Aging Building	2,482	0	0	0	2,482
68 247 Thornapple Namor Depr Fund	37,266	0	0	0	37,266
69 248 Building Rehab Fund	8,909	0	0	0	8,909
70 250 Park & Rec Fund	4,645	0	0	0	4,645
71 252 Co Agriculture Preserve	46	0	0	0	46
72 253 Master Land Use Prog	0	0	0	0	0
73 255 EDC	849	0	0	0	849
74 256 ROD Automation	10,587	0	0	0	10,587
75 257 Budget Stabilization	0	0	0	0	0
76 259 Local Corr Officer	314	0	0	0	314
77 260 Victims Services	830	0	0	0	830
78 263 School Liason	0	0	0	0	0
79 264 Concealed Pistol Licensing	11,242	0	0	0	11,242
80 265 Drug Law Enforce	18	0	0	0	18
81 266 Special Investigation	239	0	0	0	239
82 267 Crime Victim Rights	2,471	0	0	0	2,471
83 269 Law Library	13,338	0	0	0	13,338
84 275 Comm on Aging	357,529	0	0	0	357,529
85 276 CDBG	2,325	0	0	0	2,325
86 277 Middleville Police Serv	4,743	0	0	0	4,743
87 279 MSHDA Home Program	1,442	0	0	0	1,442
88 281 Swift & Sure Sanctions	59,097	0	0	0	59,097
89 282 56B Sobriety Court	3,743	0	0	0	3,743
90 283 Comm Corrections	12,898	0	0	0	12,898
91 284 Rev Sharing	0	0	0	0	0
92 285 Adult Drug Court	27,166	0	0	0	27,166
93 286 Juvenile Drug Court	3,764	0	0	0	3,764

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
94 287 Mich Justice Training	188	0	0	0	188
95 290 Social Welfare	289	0	0	0	289
96 292 CC Probate	15,712	0	0	0	15,712
97 292 CC Wrap Around	12,168	0	0	0	12,168
98 292 CC Juv Justice	20,250	0	0	0	20,250
99 292 Child Care Fund	6,814	0	0	0	6,814
100 294 Vets Trust	37	0	0	0	37
101 295 Airport Fund	10,915	0	0	0	10,915
102 297 Diverted Felons	1,223	0	0	0	1,223
103 352 FOC Ren Debt Relocations	47	0	0	0	47
104 354 Yankee Springs Water	23	0	0	0	23
105 355 Middleville Water Debt	23	0	0	0	23
106 356 Middleville Water Debt 206	23	0	0	0	23
107 357 Fawn Lake Sewer	31	0	0	0	31
108 358 Yankee Spring	23	0	0	0	23
109 359 Finkbeiner/Crain Debt	31	0	0	0	31
110 365 Southwest Barry Fair Lake	0	0	0	0	0
111 367 1994 BPW Middleville	0	0	0	0	0
112 368 Thornapple Manor	11,338	0	0	0	11,338
113 371 KCC Debt Serv	0	0	0	0	0
114 372 Courts & Law Build Debt	0	0	0	0	0
115 374 1999 BPW Middleville	31	0	0	0	31
116 376 2003 Refunding Sewer	0	0	0	0	0
117 377 Leach & Middle Lake	23	0	0	0	23
118 454 Yankee Spring Water	0	0	0	0	0
119 466 Thornapple Bldg Auth	0	0	0	0	0
120 472 McKeown Bridge Park	0	0	0	0	0
121 477 Leach-Middle Lake	0	0	0	0	0
122 502 2012 Delinquent Tax	0	0	0	0	0
123 510 2010 Delinquent Tax	0	0	0	0	0
124 511 2011 Delinquent Tax	0	0	0	0	0
125 512 Thornapple Manor Fund	762	0	0	0	762
126 513 2013 Delinquent Tax Payment	109	0	0	0	109
127 514 2014 Delinquent Tax Payment	78	0	0	0	78
128 515 2015 Delinquent Tax Payment	96	0	0	0	96
129 516 100% Tax Payment	54	0	0	0	54
130 517 Foreclosure Fund	42	0	0	0	42
131 527 2007 Del Tax Fund	0	0	0	0	0
132 528 2008 Del Tax Fund	0	0	0	0	0
133 529 2009 Del Tax Fund	0	0	0	0	0

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
134 588 Transit Fund	328,464	0	0	0	328,464
135 595 Commissary	2,284	0	0	0	2,284
136 660 Telephone	675	0	0	0	675
137 661 Vehicle Fund	1,930	0	0	0	1,930
138 676 Worker's Comp Fund	2,166	0	0	0	2,166
139 677 Health Ins. Fund	19,654	0	0	0	19,654
140 678 Disability Fund	2,643	0	0	0	2,643
141 680 Fringe Benefit Fund	1,922	0	0	0	1,922
142 681 Life Ins. Fund	1,318	0	0	0	1,318
143 682 Retirement Fund	30,020	0	0	0	30,020
144 683 Dental/Optical	2,121	0	0	0	2,121
145 684 Unemployment	671	0	0	0	671
146 711 Cementary Trust	0	0	0	0	0
147 716 Co-Op Ext Grant	0	0	0	0	0
148 792 Inmate Trust	0	0	0	0	0
149 801 Drain Fund	5,185	0	0	0	5,185
150 804 Drain Maint	700	0	0	0	700
151 841 FEMA House Elevation	0	0	0	0	0
152 843 Gun Lake Weed Assess	2,966	0	0	0	2,966
153 851 Drain Debt	23	0	0	0	23
154 Mental Health	3,166	0	0	0	3,166
155 Other	156,706	0	0	0	156,706
<b>Total</b>	<b>4,757,457</b>	<b>317,518</b>	<b>246,643</b>	<b>(223,288)</b>	<b>4,780,812</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
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									
Building Use Charge	P	288,088	0	18,340	2,429	111,783	48,331	62,720	34,965
Subtotal - Services & Supplies		288,088	0	18,340	2,429	111,783	48,331	62,720	34,965
<b>Department Cost Total</b>		<b>288,088</b>	<b>0</b>	<b>18,340</b>	<b>2,429</b>	<b>111,783</b>	<b>48,331</b>	<b>62,720</b>	<b>34,965</b>
Adjustments to Cost									
Subtotal - Adjustments		0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		<b>288,088</b>	<b>0</b>	<b>18,340</b>	<b>2,429</b>	<b>111,783</b>	<b>48,331</b>	<b>62,720</b>	<b>34,965</b>
General Admin Distribution			0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$288,088</b>		<b>\$18,340</b>	<b>\$2,429</b>	<b>\$111,783</b>	<b>\$48,331</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	\$959	\$61	\$8	\$372	\$161	\$209	\$116	\$32
Subtotal - 101-299 Miscellaneous	0	959	61	8	372	161	209	116	32
<b>Total Incoming</b>	<b>0</b>	<b>959</b>	<b>61</b>	<b>8</b>	<b>372</b>	<b>161</b>	<b>209</b>	<b>116</b>	<b>32</b>
<b>C. Total Allocated</b>		<b>\$289,047</b>	<b>\$18,401</b>	<b>\$2,437</b>	<b>\$112,155</b>	<b>\$48,492</b>	<b>\$62,929</b>	<b>\$35,081</b>	<b>\$9,552</b>
		6.37%	0.84%	38.80%	16.78%	21.77%	12.14%	3.30%	

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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	6.37%	\$1,169	\$0	\$1,169	\$4	\$1,173
5 101-215 Clerk	1,471	13.32%	2,442	0	2,442	8	2,450
7 101-253 Treasurer	744	6.73%	1,235	0	1,235	4	1,239
8 101-265 Buildings & Grounds	200	1.81%	332	0	332	1	333
14 101-101 Bd of Commissioners	810	7.33%	1,345	0	1,345	4	1,349
15 101-140 Trial Court Criminal & Civil	4,115	37.25%	6,832	0	6,832	23	6,854
20 101-225 Equalization	600	5.43%	996	0	996	3	999
24 101-236 Register of Deeds	760	6.88%	1,262	0	1,262	4	1,266
28 101-275 Drain Commissioner	546	4.94%	906	0	906	3	909
37 101-400 Planning	596	5.40%	989	0	989	3	993
38 101-426 Emergency Management	144	1.30%	239	0	239	1	240
83 269 Law Library	357	3.23%	593	0	593	2	595
<b>Subtotal</b>	11,047	100.00%	18,340	0	18,340	61	18,401
Direct Bills					0		0
<b>Total</b>					<b>\$18,340</b>		<b>\$18,401</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
155 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	2,437
Direct Bills					0		0
<b>Total</b>					<b>\$2,429</b>		<b>\$2,437</b>

Basis Units: Assigned Square Footage

Source:

**Barry County, Michigan**  
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**Courts & Law Allocations**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	864	3.83%	\$4,281	\$0	\$4,281	\$14	\$4,295
10 101-334 Court Security	375	1.66%	1,858	0	1,858	6	1,864
15 101-140 Trial Court Criminal & Civil	5,388	23.88%	26,698	0	26,698	89	26,787
17 101-148 Family Division	5,698	25.26%	28,234	0	28,234	94	28,328
18 101-151 Adult Probation	2,848	12.62%	14,112	0	14,112	47	14,159
21 101-229/CRV Prosecutor/Crime Victim	2,220	9.84%	11,000	0	11,000	37	11,037
83 269 Law Library	240	1.06%	1,189	0	1,189	4	1,193
90 283 Comm Corrections	230	1.02%	1,140	0	1,140	4	1,143
92 285 Adult Drug Court	298	1.32%	1,477	0	1,477	5	1,482
97 292 CC Wrap Around	120	0.53%	595	0	595	2	597
98 292 CC Juv Justice	336	1.49%	1,665	0	1,665	6	1,670
99 292 Child Care Fund	670	2.97%	3,320	0	3,320	11	3,331
155 Other	3,272	14.50%	16,213	0	16,213	54	16,267
<b>Subtotal</b>	22,559	100.00%	111,783	0	111,783	372	112,155
Direct Bills					0		0
<b>Total</b>					<b>\$111,783</b>		<b>\$112,155</b>

Basis Units: Assigned Square Footage  
 Source:

**Barry County, Michigan**  
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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	10,261	82.57%	\$39,907	\$0	\$39,907	\$133	\$40,040
35 101-351 Jail	2,166	17.43%	8,424	0	8,424	28	8,452
<b>Subtotal</b>	<b>12,427</b>	<b>100.00%</b>	<b>48,331</b>	<b>0</b>	<b>48,331</b>	<b>161</b>	<b>48,492</b>
Direct Bills				0			0
<b>Total</b>					<b>\$48,331</b>		<b>\$48,492</b>

Basis Units: Assigned Square Footage

Source:

**Barry County, Michigan**  
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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	1	100.00%	\$62,720	\$0	\$62,720	\$209	\$62,929
<b>Subtotal</b>	<b>1</b>	<b>100.00%</b>	<b>62,720</b>	<b>0</b>	<b>62,720</b>	<b>209</b>	<b>62,929</b>
Direct Bills				0			0
<b>Total</b>				<b>\$62,720</b>		<b>\$62,929</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	1	100.00%	\$34,965	\$0	\$34,965	\$116	\$35,081
<b>Subtotal</b>	<b>1</b>	<b>100.00%</b>	<b>34,965</b>	<b>0</b>	<b>34,965</b>	<b>116</b>	<b>35,081</b>
Direct Bills				0			0
<b>Total</b>				<b>\$34,965</b>		<b>\$35,081</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
6 101-243 Land Information Services	1,125.00	9.02%	\$859	\$0	\$859	\$3	\$862
8 101-265 Buildings & Grounds	4,408.40	35.35%	3,366	0	3,366	11	3,377
13 637 Data Processing	4,240.20	34.00%	3,237	0	3,237	11	3,248
24 101-236 Register of Deeds	256.00	2.05%	195	0	195	1	196
26 101-257 Co-Op Extension	2,035.00	16.32%	1,554	0	1,554	5	1,559
37 101-400 Planning	405.00	3.25%	309	0	309	1	310
<b>Subtotal</b>	<b>12,469.60</b>	<b>100.00%</b>	<b>9,520</b>	<b>0</b>	<b>9,520</b>	<b>32</b>	<b>9,552</b>
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	\$1,173	\$0	\$0	\$0	\$0	\$0	\$0	\$1,173
5 101-215 Clerk	2,450	0	0	0	0	0	0	2,450
6 101-243 Land Information Services	0	0	0	0	0	0	862	862
7 101-253 Treasurer	1,239	90	0	0	0	0	0	1,329
8 101-265 Buildings & Grounds	333	114	4,295	0	0	0	3,377	8,119
10 101-334 Court Security	0	0	1,864	0	0	0	0	1,864
13 637 Data Processing	0	0	0	0	0	0	3,248	3,248
14 101-101 Bd of Commissioners	1,349	0	0	0	0	0	0	1,349
15 101-140 Trial Court Criminal & Civil	6,854	0	26,787	0	0	0	0	33,641
17 101-148 Family Division	0	0	28,328	0	0	0	0	28,328
18 101-151 Adult Probation	0	0	14,159	0	0	0	0	14,159
20 101-225 Equalization	999	0	0	0	0	0	0	999
21 101-229/CRV Prosecutor/Crime Victim	0	0	11,037	0	0	0	0	11,037
24 101-236 Register of Deeds	1,266	0	0	0	0	0	196	1,462
26 101-257 Co-Op Extension	0	0	0	0	0	0	1,559	1,559
28 101-275 Drain Commissioner	909	0	0	0	0	0	0	909
30 101-301 Sheriff's Dept	0	0	0	40,040	0	0	0	40,040
35 101-351 Jail	0	0	0	8,452	0	0	0	8,452
37 101-400 Planning	993	0	0	0	0	0	310	1,303
38 101-426 Emergency Management	240	0	0	0	0	0	0	240
41 101-601 Health	0	0	0	0	0	35,081	0	35,081
53 215 Friend of the Court	0	0	0	0	62,929	0	0	62,929
83 269 Law Library	595	0	1,193	0	0	0	0	1,788
90 283 Comm Corrections	0	187	1,143	0	0	0	0	1,331
92 285 Adult Drug Court	0	243	1,482	0	0	0	0	1,725
97 292 CC Wrap Around	0	0	597	0	0	0	0	597
98 292 CC Juv Justice	0	0	1,670	0	0	0	0	1,670
99 292 Child Care Fund	0	0	3,331	0	0	0	0	3,331
155 Other	0	1,803	16,267	0	0	0	0	18,070
<b>Total</b>	<b>\$18,401</b>	<b>\$2,437</b>	<b>\$112,155</b>	<b>\$48,492</b>	<b>\$62,929</b>	<b>\$35,081</b>	<b>\$9,552</b>	<b>\$289,047</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
Salary % Split		.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
Depreciation	P	70,413	0	1,023	2,947	43,532	4,971
Subtotal - Services & Supplies		70,413	0	1,023	2,947	43,532	4,971
<b>Department Cost Total</b>		70,413	0	1,023	2,947	43,532	4,971
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		70,413	0	1,023	2,947	43,532	4,971
General Admin Distribution			0	0	0	0	0
<b>Grand Total</b>		<b>\$70,413</b>	<b>\$1,023</b>	<b>\$2,947</b>	<b>\$43,532</b>	<b>\$4,971</b>	<b>\$17,940</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	\$959	\$14	\$40	\$593	\$68	\$244
Subtotal - 101-299 Miscellaneous	0	959	14	40	593	68	244
<b>Total Incoming</b>	<b>0</b>	<b>959</b>	<b>14</b>	<b>40</b>	<b>593</b>	<b>68</b>	<b>244</b>
<b>C. Total Allocated</b>		<b>\$71,372</b>	<b>\$1,037</b>	<b>\$2,987</b>	<b>\$44,125</b>	<b>\$5,039</b>	<b>\$18,184</b>
		1.45%	4.19%	61.82%	7.06%	25.48%	

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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	3.83%	\$39	\$0	\$39	\$1	\$40
10 101-334 Court Security	375	1.66%	17	0	17	0	17
15 101-140 Trial Court Criminal & Civil	5,388	23.88%	244	0	244	3	248
17 101-148 Family Division	5,698	25.26%	258	0	258	4	262
18 101-151 Adult Probation	2,848	12.62%	129	0	129	2	131
21 101-229/CRV Prosecutor/Crime Victim	2,220	9.84%	101	0	101	1	102
83 269 Law Library	240	1.06%	11	0	11	0	11
90 283 Comm Corrections	230	1.02%	10	0	10	0	11
92 285 Adult Drug Court	298	1.32%	14	0	14	0	14
97 292 CC Wrap Around	120	0.53%	5	0	5	0	6
98 292 CC Juv Justice	336	1.49%	15	0	15	0	15
99 292 Child Care Fund	670	2.97%	30	0	30	0	31
155 Other	3,272	14.50%	148	0	148	2	150
<b>Subtotal</b>	22,559	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
30 101-301 Sheriff's Dept	10,261	82.57%	\$2,433	\$0	\$2,433	\$33	\$2,466
35 101-351 Jail	2,166	17.43%	514	0	514	7	521
<b>Subtotal</b>	<b>12,427</b>	<b>100.00%</b>	<b>2,947</b>	<b>0</b>	<b>2,947</b>	<b>40</b>	<b>2,987</b>
Direct Bills				0			0
<b>Total</b>				<b>\$2,947</b>		<b>\$2,987</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	4,289.00	9.85%	\$4,289	\$0	\$4,289	\$58	\$4,347
6 101-243 Land Information Services	1,756.80	4.04%	1,757	0	1,757	24	1,781
8 101-265 Buildings & Grounds	9,341.00	21.46%	9,341	0	9,341	127	9,468
15 101-140 Trial Court Criminal & Civil	19,713.40	45.28%	19,713	0	19,713	268	19,982
17 101-148 Family Division	3,976.40	9.13%	3,976	0	3,976	54	4,031
21 101-229/CRV Prosecutor/Crime Victim	1,649.00	3.79%	1,649	0	1,649	22	1,671
30 101-301 Sheriff's Dept	1,373.89	3.16%	1,374	0	1,374	19	1,393
53 215 Friend of the Court	1,433.00	3.29%	1,433	0	1,433	20	1,453
<b>Subtotal</b>	<b>43,532.49</b>	<b>100.00%</b>	<b>43,532</b>	<b>0</b>	<b>43,532</b>	<b>593</b>	<b>44,125</b>
Direct Bills					0		0
<b>Total</b>					<b>\$43,532</b>		<b>\$44,125</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	231	4.65%	\$231	\$0	\$231	\$3	\$234
7 101-253 Treasurer	2,399	48.26%	2,399	0	2,399	33	2,432
15 101-140 Trial Court Criminal & Civil	2,341	47.09%	2,341	0	2,341	32	2,373
<b>Subtotal</b>	<b>4,971</b>	<b>100.00%</b>	<b>4,971</b>	<b>0</b>	<b>4,971</b>	<b>68</b>	<b>5,039</b>
Direct Bills				0			0
<b>Total</b>					<b>\$4,971</b>		<b>\$5,039</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	4,139.00	22.73%	\$4,078	\$0	\$4,078	\$56	\$4,134
17 101-148 Family Division	7,520.00	41.30%	7,409	0	7,409	101	7,510
53 215 Friend of the Court	6,548.67	35.97%	6,452	0	6,452	88	6,540
<b>Subtotal</b>	<b>18,207.67</b>	<b>100.00%</b>	<b>17,940</b>	<b>0</b>	<b>17,940</b>	<b>244</b>	<b>18,184</b>
Direct Bills					0		0
<b>Total</b>					<b>\$17,940</b>		<b>\$18,184</b>

Basis Units: 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	\$4,347	\$234	\$0	\$4,582
6 101-243 Land Information Services	0	0	1,781	0	0	1,781
7 101-253 Treasurer	0	0	0	2,432	0	2,432
8 101-265 Buildings & Grounds	40	0	9,468	0	4,134	13,641
10 101-334 Court Security	17	0	0	0	0	17
15 101-140 Trial Court Criminal & Civil	248	0	19,982	2,373	0	22,602
17 101-148 Family Division	262	0	4,031	0	7,510	11,803
18 101-151 Adult Probation	131	0	0	0	0	131
21 101-229/CRV Prosecutor/Crime Victim	102	0	1,671	0	0	1,773
30 101-301 Sheriff's Dept	0	2,466	1,393	0	0	3,859
35 101-351 Jail	0	521	0	0	0	521
53 215 Friend of the Court	0	0	1,453	0	6,540	7,993
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
97 292 CC Wrap Around	6	0	0	0	0	6
98 292 CC Juv Justice	15	0	0	0	0	15
99 292 Child Care Fund	31	0	0	0	0	31
155 Other	150	0	0	0	0	150
<b>Total</b>	<b>\$1,037</b>	<b>\$2,987</b>	<b>\$44,125</b>	<b>\$5,039</b>	<b>\$18,184</b>	<b>\$71,372</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 coordination for 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, excluding component units and non-managed activities.
- **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	166,961	5,181	78,717	53,147	7,855	5,515	16,546
<i>Salary % Split</i>			3.10%	47.15%	31.83%	4.70%	3.30%	9.91%
Benefits	S	86,121	2,672	40,604	27,414	4,052	2,845	8,535
<b>Subtotal - Personnel Costs</b>		<b>253,082</b>	<b>7,853</b>	<b>119,321</b>	<b>80,561</b>	<b>11,907</b>	<b>8,360</b>	<b>25,080</b>
<b>Services &amp; Supplies Cost</b>								
727-000 Office Supplies	S	742	23	350	236	35	25	74
729-000 Postage	S	68	2	32	22	3	2	7
807-000 Dues-Subscriptions	S	380	12	179	121	18	13	38
851-000 Telephone & Fax	S	1,040	32	490	331	49	34	103
861-000 Travel	S	1,716	53	809	546	81	57	170
957-000 Employee Training	S	938	29	442	299	44	31	93
<b>Subtotal - Services &amp; Supplies</b>		<b>4,884</b>	<b>152</b>	<b>2,303</b>	<b>1,555</b>	<b>230</b>	<b>161</b>	<b>484</b>
<b>Department Cost Total</b>		<b>257,966</b>	<b>8,005</b>	<b>121,624</b>	<b>82,115</b>	<b>12,137</b>	<b>8,521</b>	<b>25,564</b>
Adjustments to Cost								
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>257,966</b>	<b>8,005</b>	<b>121,624</b>	<b>82,115</b>	<b>12,137</b>	<b>8,521</b>	<b>25,564</b>
General Admin Distribution								
		(8,005)		3,895	2,630	389	273	819
<b>Grand Total</b>		<b>\$257,966</b>		<b>\$125,519</b>	<b>\$84,745</b>	<b>\$12,525</b>	<b>\$8,794</b>	<b>\$26,383</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 Subtotal - Building Depreciation	\$1,169	\$4	\$571	\$385	\$57	\$40	\$120
3 County Coordination	0	1,024	498	336	50	35	105
3 Accounting	0	1,269	618	417	62	43	130
3 Personnel Management	0	209	102	69	10	7	21
Subtotal - 101-175 Administration	0	2,502	1,217	822	121	85	256
4 Specific Service Subtotal - 101-211 Legal Counsel	0	26,912	13,095	8,841	1,307	917	2,752
5 Payroll / Fringe	0	690	336	227	34	24	71
5 Accounting	0	435	212	143	21	15	45
Subtotal - 101-215 Clerk	0	1,125	548	370	55	38	115
6 Land Info Services Subtotal - 101-243 Land Information Se	0	2,304	1,121	757	112	79	236
7 General Fund Revenues Subtotal - 101-253 Treasurer	0	4,630	2,253	1,521	225	158	474
8 Courthouse Subtotal - 101-265 Buildings & Ground:	0	7,664	3,729	2,518	372	261	784
9 Paper	0	112	54	37	5	4	11
9 Copier Service Leases & Maint	0	294	143	97	14	10	30
9 Audit	0	320	156	105	16	11	33
9 Cost Plan	0	959	466	315	47	33	98
9 Accounting	0	443	216	146	22	15	45
9 Human Resource Admin	0	60	29	20	3	2	6
9 OPEB Valuation	0	117	57	38	6	4	12
Subtotal - 101-299 Miscellaneous	0	2,304	1,121	757	112	79	236
11 General Liability	0	336	164	110	16	11	34
11 Public Officials	0	305	148	100	15	10	31

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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 Vehicle	\$0	\$2,196	\$1,069	\$722	\$107	\$75	\$225
11 Employee Benefits	0	253	123	83	12	9	26
11 Retirement Fund	0	17,829	8,675	5,857	866	608	1,823
Subtotal - 101-865 Insurance	0	20,919	10,178	6,872	1,016	713	2,139
12 Courthouse	0	1,225	596	402	59	42	125
Subtotal - 101-865-1 Property Insuranc	0	1,225	596	402	59	42	125
13 Computer Services	0	2,106	1,025	692	102	72	215
13 Audit Software	0	0	0	0	0	0	0
Subtotal - 637 Data Processing	0	2,106	1,025	692	102	72	215
<b>Total Incoming</b>	<b>1,169</b>	<b>71,696</b>	<b>35,454</b>	<b>23,937</b>	<b>3,538</b>	<b>2,484</b>	<b>7,452</b>
<b>C. Total Allocated</b>		<b>\$330,831</b>	<b>\$160,972</b>	<b>\$108,682</b>	<b>\$16,063</b>	<b>\$11,278</b>	<b>\$33,835</b>
		48.66%	32.85%	4.86%	3.41%	10.23%	

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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	257,966	0.81%	\$1,024	\$0	\$1,024	\$0	\$1,024
4 101-211 Legal Counsel	67,038	0.21%	266	0	266	74	340
5 101-215 Clerk	487,470	1.53%	1,935	0	1,935	540	2,475
6 101-243 Land Information Services	268,651	0.85%	1,067	0	1,067	298	1,364
7 101-253 Treasurer	246,802	0.78%	980	0	980	273	1,253
8 101-265 Buildings & Grounds	631,629	1.99%	2,508	0	2,508	699	3,207
9 101-299 Miscellaneous	246,443	0.78%	978	0	978	273	1,251
10 101-334 Court Security	96,631	0.30%	384	0	384	107	491
11 101-865 Insurance	404,647	1.27%	1,607	0	1,607	448	2,055
13 637 Data Processing	143,153	0.45%	568	0	568	159	727
14 101-101 Bd of Commissioners	167,614	0.53%	665	0	665	186	851
15 101-140 Trial Court Criminal & Civil	1,426,333	4.49%	5,663	0	5,663	1,580	7,242
16 101-147 Jury Board	4,781	0.02%	19	0	19	5	24
17 101-148 Family Division	690,401	2.17%	2,741	0	2,741	765	3,506
18 101-151 Adult Probation	8,040	0.03%	32	0	32	9	41
19 101-191 Elections	59,640	0.19%	237	0	237	66	303
20 101-225 Equalization	175,595	0.55%	697	0	697	194	892
21 101-229/CRV Prosecutor/Crime Victim	669,503	2.11%	2,658	0	2,658	741	3,399
24 101-236 Register of Deeds	236,512	0.74%	939	0	939	262	1,201
26 101-257 Co-Op Extension	113,544	0.36%	451	0	451	126	577
28 101-275 Drain Commissioner	156,339	0.49%	621	0	621	173	794
29 101-280 Soil Conservation	15,500	0.05%	62	0	62	17	79
30 101-301 Sheriff's Dept	2,923,620	9.21%	11,607	0	11,607	3,238	14,845
33 101-331 Marine Law	127,523	0.40%	506	0	506	141	648
34 101-333 Road Patrol	113,729	0.36%	452	0	452	126	577
35 101-351 Jail	1,889,292	5.95%	7,501	0	7,501	2,092	9,593
36 101-355 Sheriff-Animal Control	54,880	0.17%	218	0	218	61	279
37 101-400 Planning	189,036	0.60%	751	0	751	209	960
38 101-426 Emergency Management	164,666	0.52%	654	0	654	182	836
39 101-430 Animal Control	151,693	0.48%	602	0	602	168	770
41 101-601 Health	459,653	1.45%	1,825	0	1,825	509	2,334
43 101-631 Substance Abuse	65,135	0.21%	259	0	259	72	331
44 101-648 Medical Examiners	120,400	0.38%	478	0	478	133	611
45 101-681 Veterans Burial	28,500	0.09%	113	0	113	32	145
46 101-682 Veterans Counselor	30,784	0.10%	122	0	122	34	156
47 101-689 Soldiers & Sailors	8,918	0.03%	35	0	35	10	45
50 201 Road Commission	11,334	0.04%	45	0	45	13	58
51 205 Central Dispatch	2,022,515	6.37%	8,030	0	8,030	2,240	10,269
52 208 Charlton Park Fund	606,043	1.91%	2,406	0	2,406	671	3,077
53 215 Friend of the Court	1,012,953	3.19%	4,022	0	4,022	1,122	5,143
56 227 Animal Shelter TNR Grant 2015	32,275	0.10%	128	0	128	36	164
57 228 Solid Waste	54,861	0.17%	218	0	218	61	279

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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
59 230 Animal Shelter TNR Grant	32,275	0.10%	\$128	\$0	\$128	\$36	\$164
61 232 Animal Shelter Donations	21,552	0.07%	86	0	86	24	109
62 233 Barry Comm Resource Net	2,950	0.01%	12	0	12	3	15
65 236 Remonumentation Fund	66,757	0.21%	265	0	265	74	339
69 248 Building Rehab Fund	1,013,697	3.19%	4,025	0	4,025	1,123	5,147
70 250 Park & Rec Fund	18,022	0.06%	72	0	72	20	92
71 252 Co Agriculture Preserve	869	0.00%	3	0	3	1	4
73 255 EDC	107,394	0.34%	426	0	426	119	545
74 256 ROD Automation	77,775	0.24%	309	0	309	86	395
76 259 Local Corr Officer	3,030	0.01%	12	0	12	3	15
77 260 Victims Services	5,941	0.02%	24	0	24	7	30
79 264 Concealed Pistol Licensing	506	0.00%	2	0	2	1	3
82 267 Crime Victim Rights	54,342	0.17%	216	0	216	60	276
83 269 Law Library	17,940	0.06%	71	0	71	20	91
84 275 Comm on Aging	1,585,181	4.99%	6,293	0	6,293	1,755	8,049
85 276 CDBG	147,943	0.47%	587	0	587	164	751
86 277 Middleville Police Serv	264,873	0.83%	1,052	0	1,052	293	1,345
87 279 MSHDA Home Program	148,914	0.47%	591	0	591	165	756
88 281 Swift & Sure Sanctions	108,915	0.34%	432	0	432	121	553
89 282 56B Sobriety Court	73,577	0.23%	292	0	292	81	374
90 283 Comm Corrections	68,104	0.21%	270	0	270	75	346
92 285 Adult Drug Court	149,871	0.47%	595	0	595	166	761
93 286 Juvenile Drug Court	67,185	0.21%	267	0	267	74	341
94 287 Mich Justice Training	6,496	0.02%	26	0	26	7	33
95 290 Social Welfare	6,559	0.02%	26	0	26	7	33
96 292 CC Probate	596,060	1.88%	2,366	0	2,366	660	3,027
97 292 CC Wrap Around	82,764	0.26%	329	0	329	92	420
98 292 CC Juv Justice	214,812	0.68%	853	0	853	238	1,091
99 292 Child Care Fund	77,147	0.24%	306	0	306	85	392
102 297 Diverted Felons	81,616	0.26%	324	0	324	90	414
112 368 Thornapple Manor	1,360,717	4.28%	5,402	0	5,402	1,507	6,909
128 515 2015 Delinquent Tax Payment	10,557	0.03%	42	0	42	12	54
130 517 Foreclosure Fund	450	0.00%	2	0	2	0	2
134 588 Transit Fund	1,572,142	4.95%	6,242	0	6,242	1,741	7,983
135 595 Commissary	109,372	0.34%	434	0	434	121	555
136 660 Telephone	29,859	0.09%	119	0	119	33	152
137 661 Vehicle Fund	189,624	0.60%	753	0	753	210	963
138 676 Worker's Comp Fund	176,574	0.56%	701	0	701	196	897
139 677 Health Ins. Fund	2,126,760	6.70%	8,444	0	8,444	2,355	10,799
140 678 Disability Fund	76,749	0.24%	305	0	305	85	390
141 680 Fringe Benefit Fund	63,037	0.20%	250	0	250	70	320
142 681 Life Ins. Fund	48,267	0.15%	192	0	192	53	245

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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
143 682 Retirement Fund	3,795,389	11.95%	\$15,068	\$0	\$15,068	\$4,203	\$19,271
144 683 Dental/Optical	65,495	0.21%	260	0	260	73	333
145 684 Unemployment	5,308	0.02%	21	0	21	6	27
150 804 Drain Maint	5,118	0.02%	20	0	20	6	26
152 843 Gun Lake Weed Assess	223,630	0.70%	888	0	888	248	1,135
154 Mental Health	154,500	0.49%	613	0	613	171	784
155 Other	186	0.00%	1	0	1	0	1
<b>Subtotal</b>	<b>31,758,843</b>	<b>100.00%</b>	<b>126,087</b>	<b>0</b>	<b>126,087</b>	<b>34,885</b>	<b>160,972</b>
Direct Bills					0		0
<b>Total</b>					<b>\$126,087</b>	<b>\$160,972</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	337	1.49%	\$1,269	\$0	\$1,269	\$0	\$1,269
4 101-211 Legal Counsel	56	0.25%	211	0	211	59	270
5 101-215 Clerk	408	1.80%	1,537	0	1,537	432	1,968
6 101-243 Land Information Services	303	1.34%	1,141	0	1,141	320	1,462
7 101-253 Treasurer	305	1.35%	1,149	0	1,149	323	1,471
8 101-265 Buildings & Grounds	765	3.38%	2,881	0	2,881	809	3,690
9 101-299 Miscellaneous	186	0.82%	700	0	700	197	897
10 101-334 Court Security	156	0.69%	588	0	588	165	753
11 101-865 Insurance	4	0.02%	15	0	15	4	19
14 101-101 Bd of Commissioners	286	1.27%	1,077	0	1,077	303	1,380
15 101-140 Trial Court Criminal & Civil	933	4.13%	3,514	0	3,514	987	4,501
16 101-147 Jury Board	24	0.11%	90	0	90	25	116
17 101-148 Family Division	840	3.72%	3,164	0	3,164	889	4,052
18 101-151 Adult Probation	67	0.30%	252	0	252	71	323
19 101-191 Elections	67	0.30%	252	0	252	71	323
20 101-225 Equalization	331	1.46%	1,247	0	1,247	350	1,597
21 101-229/CRV Prosecutor/Crime Victim	458	2.03%	1,725	0	1,725	484	2,209
24 101-236 Register of Deeds	355	1.57%	1,337	0	1,337	376	1,712
25 101-254 Tax Tribunal	10	0.04%	38	0	38	11	48
26 101-257 Co-Op Extension	16	0.07%	60	0	60	17	77
28 101-275 Drain Commissioner	347	1.54%	1,307	0	1,307	367	1,674
29 101-280 Soil Conservation	1	0.00%	4	0	4	1	5
30 101-301 Sheriff's Dept	902	3.99%	3,397	0	3,397	954	4,351
32 101-317 Snowmobile Enforcement	6	0.03%	23	0	23	6	29
33 101-331 Marine Law	232	1.03%	874	0	874	245	1,119
34 101-333 Road Patrol	307	1.36%	1,156	0	1,156	325	1,481
35 101-351 Jail	1,129	4.99%	4,252	0	4,252	1,194	5,446
36 101-355 Sheriff-Animal Control	294	1.30%	1,107	0	1,107	311	1,418
37 101-400 Planning	430	1.90%	1,619	0	1,619	455	2,074
38 101-426 Emergency Management	370	1.64%	1,393	0	1,393	391	1,785
39 101-430 Animal Control	571	2.53%	2,150	0	2,150	604	2,754
41 101-601 Health	6	0.03%	23	0	23	6	29
43 101-631 Substance Abuse	6	0.03%	23	0	23	6	29
44 101-648 Medical Examiners	34	0.15%	128	0	128	36	164
45 101-681 Veterans Burial	47	0.21%	177	0	177	50	227
46 101-682 Veterans Counselor	69	0.31%	260	0	260	73	333
47 101-689 Soldiers & Sailors	10	0.04%	38	0	38	11	48
49 101-999 Appropriations	23	0.10%	87	0	87	24	111
50 201 Road Commission	80	0.35%	301	0	301	85	386
51 205 Central Dispatch	947	4.19%	3,566	0	3,566	1,002	4,568
52 208 Charlton Park Fund	1,075	4.76%	4,049	0	4,049	1,137	5,186
53 215 Friend of the Court	444	1.96%	1,672	0	1,672	470	2,142

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**Accounting Allocations**

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
55 226 Sheriff K9 Donation	2	0.01%	\$8	\$0	\$8	\$2	\$10
56 227 Animal Shelter TNR Grant 2015	34	0.15%	128	0	128	36	164
57 228 Solid Waste	78	0.35%	294	0	294	83	376
61 232 Animal Shelter Donations	132	0.58%	497	0	497	140	637
62 233 Barry Comm Resource Net	10	0.04%	38	0	38	11	48
65 236 Remonumentation Fund	189	0.84%	712	0	712	200	912
69 248 Building Rehab Fund	81	0.36%	305	0	305	86	391
70 250 Park & Rec Fund	122	0.54%	459	0	459	129	589
71 252 Co Agriculture Preserve	5	0.02%	19	0	19	5	24
73 255 EDC	1	0.00%	4	0	4	1	5
74 256 ROD Automation	105	0.46%	395	0	395	111	507
76 259 Local Corr Officer	9	0.04%	34	0	34	10	43
77 260 Victims Services	56	0.25%	211	0	211	59	270
79 264 Concealed Pistol Licensing	1	0.00%	4	0	4	1	5
82 267 Crime Victim Rights	243	1.08%	915	0	915	257	1,172
83 269 Law Library	28	0.12%	105	0	105	30	135
84 275 Comm on Aging	1,616	7.15%	6,086	0	6,086	1,709	7,795
85 276 CDBG	35	0.15%	132	0	132	37	169
86 277 Middleville Police Serv	316	1.40%	1,190	0	1,190	334	1,524
87 279 MSHDA Home Program	27	0.12%	102	0	102	29	130
88 281 Swift & Sure Sanctions	319	1.41%	1,201	0	1,201	337	1,539
89 282 56B Sobriety Court	338	1.50%	1,273	0	1,273	358	1,630
90 283 Comm Corrections	284	1.26%	1,070	0	1,070	300	1,370
92 285 Adult Drug Court	392	1.73%	1,476	0	1,476	415	1,891
93 286 Juvenile Drug Court	392	1.73%	1,476	0	1,476	415	1,891
94 287 Mich Justice Training	13	0.06%	49	0	49	14	63
95 290 Social Welfare	7	0.03%	26	0	26	7	34
96 292 CC Probate	566	2.50%	2,132	0	2,132	599	2,730
97 292 CC Wrap Around	342	1.51%	1,288	0	1,288	362	1,650
98 292 CC Juv Justice	49	0.22%	185	0	185	52	236
99 292 Child Care Fund	313	1.38%	1,179	0	1,179	331	1,510
101 295 Airport Fund	309	1.37%	1,164	0	1,164	327	1,491
102 297 Diverted Felons	6	0.03%	23	0	23	6	29
103 352 FOC Ren Debt Relocations	6	0.03%	23	0	23	6	29
104 354 Yankee Springs Water	3	0.01%	11	0	11	3	14
105 355 Middleville Water Debt	3	0.01%	11	0	11	3	14
106 356 Middleville Water Debt 206	3	0.01%	11	0	11	3	14
107 357 Fawn Lake Sewer	4	0.02%	15	0	15	4	19
108 358 Yankee Spring	3	0.01%	11	0	11	3	14
109 359 Finkbeiner/Crain Debt	4	0.02%	15	0	15	4	19
112 368 Thornapple Manor	15	0.07%	56	0	56	16	72
115 374 1999 BPW Middleville	4	0.02%	15	0	15	4	19

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**Accounting Allocations**

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
117 377 Leach & Middle Lake	3	0.01%	\$11	\$0	\$11	\$3	\$14
125 512 Thornapple Manor Fund	98	0.43%	369	0	369	104	473
126 513 2013 Delinquent Tax Payment	14	0.06%	53	0	53	15	68
127 514 2014 Delinquent Tax Payment	10	0.04%	38	0	38	11	48
128 515 2015 Delinquent Tax Payment	2	0.01%	8	0	8	2	10
129 516 100% Tax Payment	7	0.03%	26	0	26	7	34
130 517 Foreclosure Fund	5	0.02%	19	0	19	5	24
134 588 Transit Fund	907	4.01%	3,416	0	3,416	959	4,375
135 595 Commissary	186	0.82%	700	0	700	197	897
136 660 Telephone	29	0.13%	109	0	109	31	140
137 661 Vehicle Fund	33	0.15%	124	0	124	35	159
138 676 Worker's Comp Fund	10	0.04%	38	0	38	11	48
139 677 Health Ins. Fund	85	0.38%	320	0	320	90	410
140 678 Disability Fund	191	0.84%	719	0	719	202	921
141 680 Fringe Benefit Fund	3	0.01%	11	0	11	3	14
142 681 Life Ins. Fund	25	0.11%	94	0	94	26	121
143 682 Retirement Fund	37	0.16%	139	0	139	39	178
144 683 Dental/Optical	206	0.91%	776	0	776	218	994
145 684 Unemployment	3	0.01%	11	0	11	3	14
149 801 Drain Fund	667	2.95%	2,512	0	2,512	706	3,218
150 804 Drain Maint	85	0.38%	320	0	320	90	410
152 843 Gun Lake Weed Assess	38	0.17%	143	0	143	40	183
153 851 Drain Debt	3	0.01%	11	0	11	3	14
155 Other	255	1.13%	960	0	960	270	1,230
<b>Subtotal</b>	22,604	100.00%	85,129	0	85,129	23,553	108,682
Direct Bills					0		0
<b>Total</b>					<b>\$85,129</b>	<b>\$108,682</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	1	100.00%	\$12,582	\$0	\$12,582	\$3,481	\$16,063
<b>Subtotal</b>			12,582	0	12,582	3,481	16,063
Direct Bills				0			0
<b>Total</b>				\$12,582			<b>\$16,063</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	1	100.00%	\$8,834	\$0	\$8,834	\$2,444	\$11,278
<b>Subtotal</b>	<b>1</b>	<b>100.00%</b>	<b>8,834</b>	<b>0</b>	<b>8,834</b>	<b>2,444</b>	<b>11,278</b>
Direct Bills				0			0
<b>Total</b>				<b>\$8,834</b>		<b>\$11,278</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	2.00	0.79%	\$209	\$0	\$209	\$0	\$209
5 101-215 Clerk	7.00	2.76%	731	0	731	204	934
6 101-243 Land Information Services	4.00	1.58%	418	0	418	116	534
7 101-253 Treasurer	3.00	1.18%	313	0	313	87	400
8 101-265 Buildings & Grounds	6.08	2.39%	635	0	635	177	812
9 101-299 Miscellaneous	0.03	0.01%	3	0	3	1	3
10 101-334 Court Security	4.29	1.69%	448	0	448	125	573
14 101-101 Bd of Commissioners	4.26	1.68%	445	0	445	124	569
15 101-140 Trial Court Criminal & Civil	16.24	6.40%	1,695	0	1,695	473	2,168
16 101-147 Jury Board	0.02	0.01%	2	0	2	0	2
17 101-148 Family Division	12.70	5.00%	1,326	0	1,326	370	1,695
19 101-191 Elections	0.17	0.07%	18	0	18	5	23
20 101-225 Equalization	1.00	0.39%	104	0	104	29	133
21 101-229/CRV Prosecutor/Crime Victim	10.00	3.94%	1,044	0	1,044	291	1,335
24 101-236 Register of Deeds	4.28	1.69%	447	0	447	125	571
28 101-275 Drain Commissioner	2.00	0.79%	209	0	209	58	267
30 101-301 Sheriff's Dept	37.18	14.64%	3,881	0	3,881	1,082	4,963
32 101-317 Snowmobile Enforcement	0.01	0.00%	1	0	1	0	1
33 101-331 Marine Law	3.57	1.41%	373	0	373	104	477
35 101-351 Jail	24.36	9.60%	2,543	0	2,543	709	3,253
36 101-355 Sheriff-Animal Control	1.00	0.39%	104	0	104	29	133
37 101-400 Planning	3.19	1.26%	333	0	333	93	426
38 101-426 Emergency Management	1.00	0.39%	104	0	104	29	133
39 101-430 Animal Control	2.26	0.89%	235	0	235	66	301
46 101-682 Veterans Counselor	0.07	0.03%	8	0	8	2	10
51 205 Central Dispatch	17.91	7.06%	1,870	0	1,870	521	2,391
52 208 Charlton Park Fund	7.32	2.88%	764	0	764	213	978
53 215 Friend of the Court	15.00	5.91%	1,566	0	1,566	437	2,002
65 236 Remonumentation Fund	0.46	0.18%	48	0	48	13	61
70 250 Park & Rec Fund	0.14	0.05%	15	0	15	4	19
84 275 Comm on Aging	30.26	11.92%	3,158	0	3,158	881	4,039
88 281 Swift & Sure Sanctions	5.51	2.17%	576	0	576	161	736
134 588 Transit Fund	27.58	10.86%	2,879	0	2,879	803	3,682
<b>Subtotal</b>	253.89	100.00%	26,502	0	26,502	7,333	33,835
Direct Bills					0		0
<b>Total</b>					<b>\$26,502</b>	<b>\$33,835</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	\$1,024	\$1,269	\$0	\$0	\$209	\$2,502
4 101-211 Legal Counsel	340	270	0	0	0	611
5 101-215 Clerk	2,475	1,968	0	0	934	5,378
6 101-243 Land Information Services	1,364	1,462	0	0	534	3,360
7 101-253 Treasurer	1,253	1,471	0	0	400	3,125
8 101-265 Buildings & Grounds	3,207	3,690	0	0	812	7,709
9 101-299 Miscellaneous	1,251	897	0	0	3	2,152
10 101-334 Court Security	491	753	0	0	573	1,816
11 101-865 Insurance	2,055	19	16,063	0	0	18,137
13 637 Data Processing	727	0	0	11,278	0	12,005
14 101-101 Bd of Commissioners	851	1,380	0	0	569	2,799
15 101-140 Trial Court Criminal & Civil	7,242	4,501	0	0	2,168	13,911
16 101-147 Jury Board	24	116	0	0	2	142
17 101-148 Family Division	3,506	4,052	0	0	1,695	9,253
18 101-151 Adult Probation	41	323	0	0	0	364
19 101-191 Elections	303	323	0	0	23	649
20 101-225 Equalization	892	1,597	0	0	133	2,622
21 101-229/CRV Prosecutor/Crime Victim	3,399	2,209	0	0	1,335	6,944
24 101-236 Register of Deeds	1,201	1,712	0	0	571	3,484
25 101-254 Tax Tribunal	0	48	0	0	0	48
26 101-257 Co-Op Extension	577	77	0	0	0	654
28 101-275 Drain Commissioner	794	1,674	0	0	267	2,735
29 101-280 Soil Conservation	79	5	0	0	0	84
30 101-301 Sheriff's Dept	14,845	4,351	0	0	4,963	24,159
32 101-317 Snowmobile Enforcement	0	29	0	0	1	30
33 101-331 Marine Law	648	1,119	0	0	477	2,244
34 101-333 Road Patrol	577	1,481	0	0	0	2,058
35 101-351 Jail	9,593	5,446	0	0	3,253	18,292
36 101-355 Sheriff-Animal Control	279	1,418	0	0	133	1,830
37 101-400 Planning	960	2,074	0	0	426	3,460
38 101-426 Emergency Management	836	1,785	0	0	133	2,754
39 101-430 Animal Control	770	2,754	0	0	301	3,826
41 101-601 Health	2,334	29	0	0	0	2,363
43 101-631 Substance Abuse	331	29	0	0	0	360
44 101-648 Medical Examiners	611	164	0	0	0	775
45 101-681 Veterans Burial	145	227	0	0	0	371
46 101-682 Veterans Counselor	156	333	0	0	10	499
47 101-689 Soldiers & Sailors	45	48	0	0	0	94
49 101-999 Appropriations	0	111	0	0	0	111
50 201 Road Commission	58	386	0	0	0	443
51 205 Central Dispatch	10,269	4,568	0	0	2,391	17,229

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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	\$3,077	\$5,186	\$0	\$0	\$978	\$9,240
53 215 Friend of the Court	5,143	2,142	0	0	2,002	9,288
55 226 Sheriff K9 Donation	0	10	0	0	0	10
56 227 Animal Shelter TNR Grant 2015	164	164	0	0	0	328
57 228 Solid Waste	279	376	0	0	0	655
59 230 Animal Shelter TNR Grant	164	0	0	0	0	164
61 232 Animal Shelter Donations	109	637	0	0	0	746
62 233 Barry Comm Resource Net	15	48	0	0	0	63
65 236 Remonumentation Fund	339	912	0	0	61	1,311
69 248 Building Rehab Fund	5,147	391	0	0	0	5,538
70 250 Park & Rec Fund	92	589	0	0	19	699
71 252 Co Agriculture Preserve	4	24	0	0	0	29
73 255 EDC	545	5	0	0	0	550
74 256 ROD Automation	395	507	0	0	0	901
76 259 Local Corr Officer	15	43	0	0	0	59
77 260 Victims Services	30	270	0	0	0	300
79 264 Concealed Pistol Licensing	3	5	0	0	0	7
82 267 Crime Victim Rights	276	1,172	0	0	0	1,448
83 269 Law Library	91	135	0	0	0	226
84 275 Comm on Aging	8,049	7,795	0	0	4,039	19,883
85 276 CDBG	751	169	0	0	0	920
86 277 Middleville Police Serv	1,345	1,524	0	0	0	2,869
87 279 MSHDA Home Program	756	130	0	0	0	886
88 281 Swift & Sure Sanctions	553	1,539	0	0	736	2,828
89 282 56B Sobriety Court	374	1,630	0	0	0	2,004
90 283 Comm Corrections	346	1,370	0	0	0	1,716
92 285 Adult Drug Court	761	1,891	0	0	0	2,652
93 286 Juvenile Drug Court	341	1,891	0	0	0	2,232
94 287 Mich Justice Training	33	63	0	0	0	96
95 290 Social Welfare	33	34	0	0	0	67
96 292 CC Probate	3,027	2,730	0	0	0	5,757
97 292 CC Wrap Around	420	1,650	0	0	0	2,070
98 292 CC Juv Justice	1,091	236	0	0	0	1,327
99 292 Child Care Fund	392	1,510	0	0	0	1,902
101 295 Airport Fund	0	1,491	0	0	0	1,491
102 297 Diverted Felons	414	29	0	0	0	443
103 352 FOC Ren Debt Relocations	0	29	0	0	0	29
104 354 Yankee Springs Water	0	14	0	0	0	14
105 355 Middleville Water Debt	0	14	0	0	0	14
106 356 Middleville Water Debt 206	0	14	0	0	0	14
107 357 Fawn Lake Sewer	0	19	0	0	0	19

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**Allocation Summary**

Dept:3 101-175 Administration

Department	County Coordination	Accounting	Risk Management	Computer Operations	Personnel Management	Total	
108 358 Yankee Spring	\$0	\$14	\$0	\$0	\$0	\$14	
109 359 Finkbeiner/Crain Debt	0	19	0	0	0	19	
112 368 Thornapple Manor	6,909	72	0	0	0	6,982	
115 374 1999 BPW Middleville	0	19	0	0	0	19	
117 377 Leach & Middle Lake	0	14	0	0	0	14	
125 512 Thornapple Manor Fund	0	473	0	0	0	473	
126 513 2013 Delinquent Tax Payment	0	68	0	0	0	68	
127 514 2014 Delinquent Tax Payment	0	48	0	0	0	48	
128 515 2015 Delinquent Tax Payment	54	10	0	0	0	63	
129 516 100% Tax Payment	0	34	0	0	0	34	
130 517 Foreclosure Fund	2	24	0	0	0	26	
134 588 Transit Fund	7,983	4,375	0	0	3,682	16,040	
135 595 Commissary	555	897	0	0	0	1,453	
136 660 Telephone	152	140	0	0	0	292	
137 661 Vehicle Fund	963	159	0	0	0	1,122	
138 676 Worker's Comp Fund	897	48	0	0	0	945	
139 677 Health Ins. Fund	10,799	410	0	0	0	11,209	
140 678 Disability Fund	390	921	0	0	0	1,311	
141 680 Fringe Benefit Fund	320	14	0	0	0	335	
142 681 Life Ins. Fund	245	121	0	0	0	366	
143 682 Retirement Fund	19,271	178	0	0	0	19,450	
144 683 Dental/Optical	333	994	0	0	0	1,326	
145 684 Unemployment	27	14	0	0	0	41	
149 801 Drain Fund	0	3,218	0	0	0	3,218	
150 804 Drain Maint	26	410	0	0	0	436	
152 843 Gun Lake Weed Assess	1,135	183	0	0	0	1,319	
153 851 Drain Debt	0	14	0	0	0	14	
154 Mental Health	784	0	0	0	0	784	
155 Other	1	1,230	0	0	0	1,231	
<b>Total</b>		<b>\$160,972</b>	<b>\$108,682</b>	<b>\$16,063</b>	<b>\$11,278</b>	<b>\$33,835</b>	<b>\$330,831</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
Personnel Costs					
Salaries	S	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
Services & Supplies Cost					
806-100 Other Legal Fees	P	40,003	0	0	40,003
806-110 Labor Counsel	P	27,035	0	27,035	0
Subtotal - Services & Supplies		67,038	0	27,035	40,003
<b>Department Cost Total</b>		<b>67,038</b>	<b>0</b>	<b>27,035</b>	<b>40,003</b>
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>		<b>67,038</b>	<b>0</b>	<b>27,035</b>	<b>40,003</b>
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$67,038</b>		<b>\$27,035</b>	<b>\$40,003</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	\$266	\$74	\$137	\$203
3 Accounting	211	59	109	161
Subtotal - 101-175 Administration	477	133	246	364
5 Accounting	0	72	29	43
Subtotal - 101-215 Clerk	0	72	29	43
7 General Fund Revenues	0	769	310	459
Subtotal - 101-253 Treasurer	0	769	310	459
9 Audit	0	83	34	50
9 Cost Plan	0	959	387	572
9 Accounting	0	74	30	44
Subtotal - 101-299 Miscellaneous	0	1,115	450	666
11 General Liability	0	87	35	52
Subtotal - 101-865 Insurance	0	87	35	52
13 Audit Software	0	0	0	0
Subtotal - 637 Data Processing	0	0	0	0
<b>Total Incoming</b>	<b>477</b>	<b>2,178</b>	<b>1,071</b>	<b>1,584</b>
<b>C. Total Allocated</b>		<b>\$69,693</b>	<b>\$28,106</b>	<b>\$41,587</b>
		40.33%	59.67%	

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**Labor Relations Allocations**

Dept:4 101-211 Legal Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-215 Clerk	5.00	4.54%	\$1,235	\$0	\$1,235	\$40	\$1,275
6 101-243 Land Information Services	2.00	1.81%	494	0	494	16	510
7 101-253 Treasurer	2.00	1.81%	494	0	494	16	510
8 101-265 Buildings & Grounds	3.35	3.04%	827	0	827	27	854
10 101-334 Court Security	0.03	0.03%	7	0	7	0	8
15 101-140 Trial Court Criminal & Civil	9.75	8.84%	2,408	0	2,408	78	2,486
17 101-148 Family Division	8.00	7.26%	1,976	0	1,976	64	2,040
20 101-225 Equalization	1.00	0.91%	247	0	247	8	255
21 101-229/CRV Prosecutor/Crime Victim	6.00	5.44%	1,482	0	1,482	48	1,530
24 101-236 Register of Deeds	3.00	2.72%	741	0	741	24	765
28 101-275 Drain Commissioner	1.00	0.91%	247	0	247	8	255
30 101-301 Sheriff's Dept	24.85	22.54%	6,138	0	6,138	198	6,336
33 101-331 Marine Law	1.00	0.91%	247	0	247	8	255
35 101-351 Jail	14.00	12.70%	3,458	0	3,458	112	3,569
36 101-355 Sheriff-Animal Control	1.00	0.91%	247	0	247	8	255
37 101-400 Planning	2.00	1.81%	494	0	494	16	510
39 101-430 Animal Control	1.00	0.91%	247	0	247	8	255
51 205 Central Dispatch	8.26	7.49%	2,040	0	2,040	66	2,106
53 215 Friend of the Court	13.00	11.79%	3,211	0	3,211	104	3,314
88 281 Swift & Sure Sanctions	4.00	3.63%	988	0	988	32	1,020
<b>Subtotal</b>	110.24	100.00%	27,227	0	27,227	878	28,106
Direct Bills					0		0
<b>Total</b>					<b>\$27,227</b>	<b>\$28,106</b>	

Basis Units: # of Union Positions by Dept

Source:

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**Specific Service Allocations**

Dept:4 101-211 Legal Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	26,242	66.80%	\$26,912	\$0	\$26,912	\$0	\$26,912
7 101-253 Treasurer	1,185	3.02%	1,215	0	1,215	118	1,333
8 101-265 Buildings & Grounds	3,835	9.76%	3,933	0	3,933	382	4,315
21 101-229/CRV Prosecutor/Crime Victim	120	0.31%	123	0	123	12	135
28 101-275 Drain Commissioner	3,545	9.02%	3,636	0	3,636	353	3,989
37 101-400 Planning	198	0.50%	203	0	203	20	223
52 208 Charlton Park Fund	1,751	4.46%	1,796	0	1,796	174	1,970
70 250 Park & Rec Fund	1,272	3.24%	1,304	0	1,304	127	1,431
112 368 Thornapple Manor	710	1.81%	728	0	728	71	799
152 843 Gun Lake Weed Assess	426	1.08%	437	0	437	42	479
<b>Subtotal</b>	<b>39,284</b>	<b>100.00%</b>	<b>40,288</b>	<b>0</b>	<b>40,288</b>	<b>1,300</b>	<b>41,587</b>
Direct Bills				0		0	
<b>Total</b>				<b>\$40,288</b>		<b>\$41,587</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	\$26,912	\$26,912
5 101-215 Clerk	1,275	0	1,275
6 101-243 Land Information Services	510	0	510
7 101-253 Treasurer	510	1,333	1,843
8 101-265 Buildings & Grounds	854	4,315	5,169
10 101-334 Court Security	8	0	8
15 101-140 Trial Court Criminal & Civil	2,486	0	2,486
17 101-148 Family Division	2,040	0	2,040
20 101-225 Equalization	255	0	255
21 101-229/CRV Prosecutor/Crime Victim	1,530	135	1,665
24 101-236 Register of Deeds	765	0	765
28 101-275 Drain Commissioner	255	3,989	4,244
30 101-301 Sheriff's Dept	6,336	0	6,336
33 101-331 Marine Law	255	0	255
35 101-351 Jail	3,569	0	3,569
36 101-355 Sheriff-Animal Control	255	0	255
37 101-400 Planning	510	223	733
39 101-430 Animal Control	255	0	255
51 205 Central Dispatch	2,106	0	2,106
52 208 Charlton Park Fund	0	1,970	1,970
53 215 Friend of the Court	3,314	0	3,314
70 250 Park & Rec Fund	0	1,431	1,431
88 281 Swift & Sure Sanctions	1,020	0	1,020
112 368 Thornapple Manor	0	799	799
152 843 Gun Lake Weed Assess	0	479	479
<b>Total</b>	<b>\$28,106</b>	<b>\$41,587</b>	<b>\$69,693</b>

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

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

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

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

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

- **Payroll Processing** - The cost of preparing and distributing the bi-weekly payroll, enrollment in the various fringe benefit programs, personnel tax compliance, and other other human resource-related services are identified and the costs are allocated to all departments and programs based on the number of full time equivalent (FTE) employees.
- **Accounting** - The cost of preparing and processing all accounts payable transactions necessary to operate the various departments and programs is identified. These costs are allocated to all departments and programs based on the number of 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**  
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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**  
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**A. Department Costs**

Dept:5 101-215 Clerk

Description		Amount	General Admin	Payroll / Fringe	Accounting	Gen. Govt
Personnel Costs						
Salaries	S1	276,271	92,153	32,262	10,754	141,102
<i>Salary % Split</i>			33.36%	11.68%	3.89%	51.07%
Benefits	S	138,654	46,249	16,192	5,397	70,816
Subtotal - Personnel Costs		414,925	138,402	48,454	16,151	211,918
Services & Supplies Cost						
727-000 Office Supplies	S	8,915	2,974	1,041	347	4,553
729-000 Postage	S	5,070	1,691	592	197	2,589
807-000 Dues-Subscriptions	S	450	150	53	18	230
851-000 Telephone & Fax	S	1,567	523	183	61	800
861-000 Travel	S	144	48	17	6	74
934-000 Office Equipment Repairs & M/S	S	1,122	374	131	44	573
957-000 Employee Training	S	49	16	6	2	25
964-000 Refunds	P	10	0	0	0	10
966-000 Software Maintenance	S	55,219	18,419	6,448	2,149	28,202
Subtotal - Services & Supplies		72,546	24,195	8,471	2,824	37,057
<b>Department Cost Total</b>		487,471	162,598	56,924	18,975	248,975
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
<b>Total Costs After Adjustments</b>		487,471	162,598	56,924	18,975	248,975
General Admin Distribution			(162,598)	28,491	9,497	124,609
<b>Grand Total</b>		<b>\$487,471</b>		<b>\$85,415</b>	<b>\$28,472</b>	<b>\$373,584</b>
					not allocated	

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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	\$2,442	\$8	\$429	\$143	\$1,878
Subtotal - Building Depreciation	2,442	8	429	143	1,878
2 Dept. Specific Equip.	4,289	58	762	254	3,332
2 Data Processing Equipment	231	3	41	14	179
Subtotal - Equipment Depreciation	4,520	62	803	268	3,511
3 County Coordination	1,935	540	434	145	1,897
3 Accounting	1,537	432	345	115	1,508
3 Personnel Management	731	204	164	55	716
Subtotal - 101-175 Administration	4,203	1,175	942	314	4,121
4 Labor Relations	1,235	40	223	74	977
Subtotal - 101-211 Legal Counsel	1,235	40	223	74	977
5 Payroll / Fringe	0	2,415	423	141	1,851
5 Accounting	0	527	92	31	404
Subtotal - 101-215 Clerk	0	2,942	515	172	2,255
6 Land Info Services	0	8,450	1,481	494	6,476
Subtotal - 101-243 Land Information Svcs	0	8,450	1,481	494	6,476
7 General Fund Revenues	0	5,605	982	327	4,296
Subtotal - 101-253 Treasurer	0	5,605	982	327	4,296
8 Courthouse	0	16,015	2,806	935	12,273
Subtotal - 101-265 Buildings & Grounds	0	16,015	2,806	935	12,273
9 Paper	0	391	69	23	300
9 Copier Service Leases & Maint	0	1,030	180	60	789
9 Audit	0	605	106	35	464
9 Cost Plan	0	959	168	56	735
9 Accounting	0	537	94	31	411
9 Human Resource Admin	0	209	37	12	160
9 OPEB Valuation	0	408	71	24	313

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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
Subtotal - 101-299 Miscellaneous	\$0	\$4,138	\$725	\$242	\$3,171
11 General Liability	0	635	111	37	487
11 Public Officials	0	1,066	187	62	817
11 Employee Benefits	0	884	155	52	678
11 Retirement Fund	0	62,402	10,934	3,645	47,823
Subtotal - 101-865 Insurance	0	64,987	11,387	3,796	49,804
12 Courthouse	0	2,559	448	149	1,961
Subtotal - 101-865-1 Property Insuranc	0	2,559	448	149	1,961
13 Computer Services	0	7,721	1,353	451	5,917
13 Audit Software	0	0	0	0	0
Subtotal - 637 Data Processing	0	7,721	1,353	451	5,917
<b>Total Incoming</b>	<b>12,400</b>	<b>113,702</b>	<b>22,096</b>	<b>7,365</b>	<b>96,640</b>
<b>C. Total Allocated</b>		<b>\$613,572</b>	<b>\$107,511</b>	<b>\$35,837</b>	<b>\$470,224</b>
		17.52%	5.84%	76.64%	

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**Payroll / Fringe Allocations**

**Dept:5 101-215 Clerk**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.00	0.79%	\$690	\$0	\$690	\$0	\$690
5 101-215 Clerk	7.00	2.76%	2,415	0	2,415	0	2,415
6 101-243 Land Information Services	4.00	1.58%	1,380	0	1,380	325	1,705
7 101-253 Treasurer	3.00	1.18%	1,035	0	1,035	244	1,279
8 101-265 Buildings & Grounds	6.08	2.39%	2,098	0	2,098	495	2,592
9 101-299 Miscellaneous	0.03	0.01%	9	0	9	2	11
10 101-334 Court Security	4.29	1.69%	1,481	0	1,481	349	1,830
14 101-101 Bd of Commissioners	4.26	1.68%	1,469	0	1,469	347	1,816
15 101-140 Trial Court Criminal & Civil	16.24	6.40%	5,603	0	5,603	1,321	6,924
16 101-147 Jury Board	0.02	0.01%	5	0	5	1	6
17 101-148 Family Division	12.70	5.00%	4,382	0	4,382	1,033	5,415
19 101-191 Elections	0.17	0.07%	60	0	60	14	74
20 101-225 Equalization	1.00	0.39%	345	0	345	81	426
21 101-229/CRV Prosecutor/Crime Victim	10.00	3.94%	3,450	0	3,450	814	4,263
24 101-236 Register of Deeds	4.28	1.69%	1,476	0	1,476	348	1,824
28 101-275 Drain Commissioner	2.00	0.79%	690	0	690	163	853
30 101-301 Sheriff's Dept	37.18	14.64%	12,826	0	12,826	3,025	15,851
32 101-317 Snowmobile Enforcement	0.01	0.00%	2	0	2	1	3
33 101-331 Marine Law	3.57	1.41%	1,233	0	1,233	291	1,523
35 101-351 Jail	24.36	9.60%	8,405	0	8,405	1,982	10,387
36 101-355 Sheriff-Animal Control	1.00	0.39%	345	0	345	81	426
37 101-400 Planning	3.19	1.26%	1,101	0	1,101	260	1,361
38 101-426 Emergency Management	1.00	0.39%	345	0	345	81	426
39 101-430 Animal Control	2.26	0.89%	778	0	778	183	961
46 101-682 Veterans Counselor	0.07	0.03%	25	0	25	6	31
51 205 Central Dispatch	17.91	7.06%	6,180	0	6,180	1,457	7,637
52 208 Charlton Park Fund	7.32	2.88%	2,526	0	2,526	596	3,122
53 215 Friend of the Court	15.00	5.91%	5,175	0	5,175	1,220	6,395
65 236 Remonumentation Fund	0.46	0.18%	157	0	157	37	194
70 250 Park & Rec Fund	0.14	0.05%	48	0	48	11	59
84 275 Comm on Aging	30.26	11.92%	10,438	0	10,438	2,461	12,899
88 281 Swift & Sure Sanctions	5.51	2.17%	1,902	0	1,902	449	2,351
134 588 Transit Fund	27.58	10.86%	9,516	0	9,516	2,244	11,760
<b>Subtotal</b>	253.89	100.00%	87,588	0	87,588	19,923	107,511
Direct Bills					0		0
<b>Total</b>					<b>\$87,588</b>	<b>\$107,511</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	337	1.49%	\$435	\$0	\$435	\$0	\$435
4 101-211 Legal Counsel	56	0.25%	72	0	72	0	72
5 101-215 Clerk	408	1.81%	527	0	527	0	527
6 101-243 Land Information Services	303	1.34%	391	0	391	92	484
7 101-253 Treasurer	305	1.35%	394	0	394	93	487
8 101-265 Buildings & Grounds	765	3.38%	988	0	988	233	1,221
9 101-299 Miscellaneous	186	0.82%	240	0	240	57	297
10 101-334 Court Security	156	0.69%	202	0	202	48	249
11 101-865 Insurance	4	0.02%	5	0	5	1	6
14 101-101 Bd of Commissioners	286	1.27%	369	0	369	87	457
15 101-140 Trial Court Criminal & Civil	933	4.13%	1,205	0	1,205	284	1,489
16 101-147 Jury Board	24	0.11%	31	0	31	7	38
17 101-148 Family Division	840	3.72%	1,085	0	1,085	256	1,341
18 101-151 Adult Probation	67	0.30%	87	0	87	20	107
19 101-191 Elections	67	0.30%	87	0	87	20	107
20 101-225 Equalization	331	1.46%	428	0	428	101	528
21 101-229/CRV Prosecutor/Crime Victim	458	2.03%	592	0	592	140	731
24 101-236 Register of Deeds	355	1.57%	459	0	459	108	567
25 101-254 Tax Tribunal	10	0.04%	13	0	13	3	16
26 101-257 Co-Op Extension	16	0.07%	21	0	21	5	26
28 101-275 Drain Commissioner	347	1.54%	448	0	448	106	554
29 101-280 Soil Conservation	1	0.00%	1	0	1	0	2
30 101-301 Sheriff's Dept	902	3.99%	1,165	0	1,165	275	1,440
32 101-317 Snowmobile Enforcement	6	0.03%	8	0	8	2	10
33 101-331 Marine Law	232	1.03%	300	0	300	71	370
34 101-333 Road Patrol	307	1.36%	397	0	397	94	490
35 101-351 Jail	1,129	4.99%	1,458	0	1,458	344	1,802
36 101-355 Sheriff-Animal Control	294	1.30%	380	0	380	90	469
37 101-400 Planning	430	1.90%	555	0	555	131	686
38 101-426 Emergency Management	370	1.64%	478	0	478	113	591
39 101-430 Animal Control	571	2.53%	738	0	738	174	911
41 101-601 Health	6	0.03%	8	0	8	2	10
43 101-631 Substance Abuse	6	0.03%	8	0	8	2	10
44 101-648 Medical Examiners	34	0.15%	44	0	44	10	54
45 101-681 Veterans Burial	47	0.21%	61	0	61	14	75
46 101-682 Veterans Counselor	69	0.31%	89	0	89	21	110
47 101-689 Soldiers & Sailors	10	0.04%	13	0	13	3	16
49 101-999 Appropriations	23	0.10%	30	0	30	7	37
50 201 Road Commission	80	0.35%	103	0	103	24	128
51 205 Central Dispatch	947	4.19%	1,223	0	1,223	288	1,512
52 208 Charlton Park Fund	1,075	4.76%	1,389	0	1,389	327	1,716
53 215 Friend of the Court	444	1.96%	574	0	574	135	709

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**Accounting Allocations**

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
55 226 Sheriff K9 Donation	2	0.01%	\$3	\$0	\$3	\$1	\$3
56 227 Animal Shelter TNR Grant 2015	34	0.15%	44	0	44	10	54
57 228 Solid Waste	78	0.35%	101	0	101	24	125
61 232 Animal Shelter Donations	132	0.58%	171	0	171	40	211
62 233 Barry Comm Resource Net	10	0.04%	13	0	13	3	16
65 236 Remonumentation Fund	189	0.84%	244	0	244	58	302
69 248 Building Rehab Fund	81	0.36%	105	0	105	25	129
70 250 Park & Rec Fund	122	0.54%	158	0	158	37	195
71 252 Co Agriculture Preserve	5	0.02%	6	0	6	2	8
73 255 EDC	1	0.00%	1	0	1	0	2
74 256 ROD Automation	105	0.46%	136	0	136	32	168
76 259 Local Corr Officer	9	0.04%	12	0	12	3	14
77 260 Victims Services	56	0.25%	72	0	72	17	89
82 267 Crime Victim Rights	243	1.08%	314	0	314	74	388
83 269 Law Library	28	0.12%	36	0	36	9	45
84 275 Comm on Aging	1,616	7.15%	2,087	0	2,087	492	2,580
85 276 CDBG	35	0.15%	45	0	45	11	56
86 277 Middleville Police Serv	316	1.40%	408	0	408	96	504
87 279 MSHDA Home Program	27	0.12%	35	0	35	8	43
88 281 Swift & Sure Sanctions	319	1.41%	412	0	412	97	509
89 282 56B Sobriety Court	338	1.50%	437	0	437	103	540
90 283 Comm Corrections	284	1.26%	367	0	367	87	453
92 285 Adult Drug Court	392	1.73%	506	0	506	119	626
93 286 Juvenile Drug Court	392	1.73%	506	0	506	119	626
94 287 Mich Justice Training	13	0.06%	17	0	17	4	21
95 290 Social Welfare	7	0.03%	9	0	9	2	11
96 292 CC Probate	566	2.50%	731	0	731	172	904
97 292 CC Wrap Around	342	1.51%	442	0	442	104	546
98 292 CC Juv Justice	49	0.22%	63	0	63	15	78
99 292 Child Care Fund	313	1.38%	404	0	404	95	500
101 295 Airport Fund	309	1.37%	399	0	399	94	493
102 297 Diverted Felons	6	0.03%	8	0	8	2	10
103 352 FOC Ren Debt Relocations	6	0.03%	8	0	8	2	10
104 354 Yankee Springs Water	3	0.01%	4	0	4	1	5
105 355 Middleville Water Debt	3	0.01%	4	0	4	1	5
106 356 Middleville Water Debt 206	3	0.01%	4	0	4	1	5
107 357 Fawn Lake Sewer	4	0.02%	5	0	5	1	6
108 358 Yankee Spring	3	0.01%	4	0	4	1	5
109 359 Finkbeiner/Crain Debt	4	0.02%	5	0	5	1	6
112 368 Thornapple Manor	15	0.07%	19	0	19	5	24
115 374 1999 BPW Middleville	4	0.02%	5	0	5	1	6
117 377 Leach & Middle Lake	3	0.01%	4	0	4	1	5

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**Accounting Allocations**

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
125 512 Thornapple Manor Fund	98	0.43%	\$127	\$0	\$127	\$30	\$156
126 513 2013 Delinquent Tax Payment	14	0.06%	18	0	18	4	22
127 514 2014 Delinquent Tax Payment	10	0.04%	13	0	13	3	16
128 515 2015 Delinquent Tax Payment	2	0.01%	3	0	3	1	3
129 516 100% Tax Payment	7	0.03%	9	0	9	2	11
130 517 Foreclosure Fund	5	0.02%	6	0	6	2	8
134 588 Transit Fund	907	4.01%	1,172	0	1,172	276	1,448
135 595 Commissary	186	0.82%	240	0	240	57	297
136 660 Telephone	29	0.13%	37	0	37	9	46
137 661 Vehicle Fund	33	0.15%	43	0	43	10	53
138 676 Worker's Comp Fund	10	0.04%	13	0	13	3	16
139 677 Health Ins. Fund	85	0.38%	110	0	110	26	136
140 678 Disability Fund	191	0.85%	247	0	247	58	305
141 680 Fringe Benefit Fund	3	0.01%	4	0	4	1	5
142 681 Life Ins. Fund	25	0.11%	32	0	32	8	40
143 682 Retirement Fund	37	0.16%	48	0	48	11	59
144 683 Dental/Optical	206	0.91%	266	0	266	63	329
145 684 Unemployment	3	0.01%	4	0	4	1	5
149 801 Drain Fund	667	2.95%	862	0	862	203	1,065
150 804 Drain Maint	85	0.38%	110	0	110	26	136
152 843 Gun Lake Weed Assess	38	0.17%	49	0	49	12	61
153 851 Drain Debt	3	0.01%	4	0	4	1	5
155 Other	255	1.13%	329	0	329	78	407
<b>Subtotal</b>	22,603	100.00%	29,196	0	29,196	6,641	35,837
Direct Bills					0		0
<b>Total</b>					<b>\$29,196</b>	<b>\$35,837</b>	

Basis Units: Expenditure Transactions  
Source: Expenditure Transaction Detail

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**Allocation Summary**

**Dept:5 101-215 Clerk**

Department	Payroll / Fringe	Accounting	Gen. Govt	Total
3 101-175 Administration	\$690	\$435	\$0	\$1,125
4 101-211 Legal Counsel	0	72	0	72
5 101-215 Clerk	2,415	527	0	2,942
6 101-243 Land Information Services	1,705	484	0	2,189
7 101-253 Treasurer	1,279	487	0	1,766
8 101-265 Buildings & Grounds	2,592	1,221	0	3,813
9 101-299 Miscellaneous	11	297	0	308
10 101-334 Court Security	1,830	249	0	2,079
11 101-865 Insurance	0	6	0	6
14 101-101 Bd of Commissioners	1,816	457	0	2,272
15 101-140 Trial Court Criminal & Civil	6,924	1,489	0	8,414
16 101-147 Jury Board	6	38	0	45
17 101-148 Family Division	5,415	1,341	0	6,756
18 101-151 Adult Probation	0	107	0	107
19 101-191 Elections	74	107	0	181
20 101-225 Equalization	426	528	0	955
21 101-229/CRV Prosecutor/Crime Victim	4,263	731	0	4,994
24 101-236 Register of Deeds	1,824	567	0	2,391
25 101-254 Tax Tribunal	0	16	0	16
26 101-257 Co-Op Extension	0	26	0	26
28 101-275 Drain Commissioner	853	554	0	1,407
29 101-280 Soil Conservation	0	2	0	2
30 101-301 Sheriff's Dept	15,851	1,440	0	17,291
32 101-317 Snowmobile Enforcement	3	10	0	12
33 101-331 Marine Law	1,523	370	0	1,894
34 101-333 Road Patrol	0	490	0	490
35 101-351 Jail	10,387	1,802	0	12,190
36 101-355 Sheriff-Animal Control	426	469	0	896
37 101-400 Planning	1,361	686	0	2,047
38 101-426 Emergency Management	426	591	0	1,017
39 101-430 Animal Control	961	911	0	1,873
41 101-601 Health	0	10	0	10
43 101-631 Substance Abuse	0	10	0	10
44 101-648 Medical Examiners	0	54	0	54
45 101-681 Veterans Burial	0	75	0	75
46 101-682 Veterans Counselor	31	110	0	141
47 101-689 Soldiers & Sailors	0	16	0	16
49 101-999 Appropriations	0	37	0	37
50 201 Road Commission	0	128	0	128
51 205 Central Dispatch	7,637	1,512	0	9,149
52 208 Charlton Park Fund	3,122	1,716	0	4,838

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**Allocation Summary**

**Dept:5 101-215 Clerk**

Department	Payroll / Fringe	Accounting	Gen. Govt	Total
53 215 Friend of the Court	\$6,395	\$709	\$0	\$7,104
55 226 Sheriff K9 Donation	0	3	0	3
56 227 Animal Shelter TNR Grant 2015	0	54	0	54
57 228 Solid Waste	0	125	0	125
61 232 Animal Shelter Donations	0	211	0	211
62 233 Barry Comm Resource Net	0	16	0	16
65 236 Remonumentation Fund	194	302	0	496
69 248 Building Rehab Fund	0	129	0	129
70 250 Park & Rec Fund	59	195	0	254
71 252 Co Agriculture Preserve	0	8	0	8
73 255 EDC	0	2	0	2
74 256 ROD Automation	0	168	0	168
76 259 Local Corr Officer	0	14	0	14
77 260 Victims Services	0	89	0	89
82 267 Crime Victim Rights	0	388	0	388
83 269 Law Library	0	45	0	45
84 275 Comm on Aging	12,899	2,580	0	15,479
85 276 CDBG	0	56	0	56
86 277 Middleville Police Serv	0	504	0	504
87 279 MSHDA Home Program	0	43	0	43
88 281 Swift & Sure Sanctions	2,351	509	0	2,860
89 282 56B Sobriety Court	0	540	0	540
90 283 Comm Corrections	0	453	0	453
92 285 Adult Drug Court	0	626	0	626
93 286 Juvenile Drug Court	0	626	0	626
94 287 Mich Justice Training	0	21	0	21
95 290 Social Welfare	0	11	0	11
96 292 CC Probate	0	904	0	904
97 292 CC Wrap Around	0	546	0	546
98 292 CC Juv Justice	0	78	0	78
99 292 Child Care Fund	0	500	0	500
101 295 Airport Fund	0	493	0	493
102 297 Diverted Felons	0	10	0	10
103 352 FOC Ren Debt Relocations	0	10	0	10
104 354 Yankee Springs Water	0	5	0	5
105 355 Middleville Water Debt	0	5	0	5
106 356 Middleville Water Debt 206	0	5	0	5
107 357 Fawn Lake Sewer	0	6	0	6
108 358 Yankee Spring	0	5	0	5
109 359 Finkbeiner/Crain Debt	0	6	0	6
112 368 Thornapple Manor	0	24	0	24

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**Allocation Summary**

Dept:5 101-215 Clerk

Department	Payroll / Fringe	Accounting	Gen. Govt	Total
115 374 1999 BPW Middleville	\$0	\$6	\$0	\$6
117 377 Leach & Middle Lake	0	5	0	5
125 512 Thornapple Manor Fund	0	156	0	156
126 513 2013 Delinquent Tax Payment	0	22	0	22
127 514 2014 Delinquent Tax Payment	0	16	0	16
128 515 2015 Delinquent Tax Payment	0	3	0	3
129 516 100% Tax Payment	0	11	0	11
130 517 Foreclosure Fund	0	8	0	8
134 588 Transit Fund	11,760	1,448	0	13,207
135 595 Commissary	0	297	0	297
136 660 Telephone	0	46	0	46
137 661 Vehicle Fund	0	53	0	53
138 676 Worker's Comp Fund	0	16	0	16
139 677 Health Ins. Fund	0	136	0	136
140 678 Disability Fund	0	305	0	305
141 680 Fringe Benefit Fund	0	5	0	5
142 681 Life Ins. Fund	0	40	0	40
143 682 Retirement Fund	0	59	0	59
144 683 Dental/Optical	0	329	0	329
145 684 Unemployment	0	5	0	5
149 801 Drain Fund	0	1,065	0	1,065
150 804 Drain Maint	0	136	0	136
152 843 Gun Lake Weed Assess	0	61	0	61
153 851 Drain Debt	0	5	0	5
155 Other	0	407	0	407
<b>Total</b>	<b>\$107,511</b>	<b>\$35,837</b>	<b>\$0</b>	<b>\$143,348</b>

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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](http://www.barrycounty.org) website and email system. The other services of the department, related to the County's mapping and GIS services, are considered General Government in nature and are not allocated.

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

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

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

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

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**A. Department Costs**

Dept:6 101-243 Land Information Services

Description		Amount	General Admin	Land Info Services	Gen Govt
Personnel Costs					
Salaries	S1	180,668	18,970	107,497	54,200
<i>Salary % Split</i>			10.50%	59.50%	30.00%
Benefits	S	79,069	8,302	47,046	23,721
Subtotal - Personnel Costs		259,737	27,272	154,544	77,921
Services & Supplies Cost					
727-000 Office Supplies	S	1,760	185	1,047	528
807-000 Dues-Subscriptions	S	281	30	167	84
816-000 Contractual Services	S	1,700	179	1,012	510
816-010 Assessor Training	S	3,336	350	1,985	1,001
851-000 Telephone & Fax	S	843	89	502	253
861-000 Travel	S	470	49	280	141
957-000 Employee Training	S	525	55	312	158
Subtotal - Services & Supplies		8,915	936	5,304	2,675
<b>Department Cost Total</b>		268,652	28,208	159,848	80,596
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>		268,652	28,208	159,848	80,596
General Admin Distribution		(28,208)	18,753	9,455	
<b>Grand Total</b>		<b>\$268,652</b>		<b>\$178,601</b>	<b>\$90,051</b>
					not allocated

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

Dept:6 101-243 Land Information Services

Department	First Incoming	Second Incoming	Land Info Services	Gen Govt
1 Old Library	\$859	\$3	\$573	\$289
Subtotal - Building Depreciation	859	3	573	289
2 Dept. Specific Equip.	1,757	24	1,184	597
Subtotal - Equipment Depreciation	1,757	24	1,184	597
3 County Coordination	1,067	298	907	457
3 Accounting	1,141	320	972	490
3 Personnel Management	418	116	355	179
Subtotal - 101-175 Administration	2,625	734	2,234	1,126
4 Labor Relations	494	16	339	171
Subtotal - 101-211 Legal Counsel	494	16	339	171
5 Payroll / Fringe	1,380	325	1,134	572
5 Accounting	391	92	322	162
Subtotal - 101-215 Clerk	1,771	418	1,455	734
6 Land Info Services	0	5,377	3,575	1,802
Subtotal - 101-243 Land Information Se	0	5,377	3,575	1,802
7 General Fund Revenues	0	4,163	2,767	1,395
Subtotal - 101-253 Treasurer	0	4,163	2,767	1,395
8 Former Library	0	2,675	1,778	897
Subtotal - 101-265 Buildings & Grounds	0	2,675	1,778	897
9 Audit	0	333	222	112
9 Cost Plan	0	959	637	321
9 Accounting	0	398	265	134
9 Human Resource Admin	0	119	79	40
9 OPEB Valuation	0	233	155	78
Subtotal - 101-299 Miscellaneous	0	2,043	1,358	685
11 General Liability	0	350	233	117

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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
11 Public Officials	\$0	\$609	\$405	\$204
11 Employee Benefits	0	505	336	169
11 Retirement Fund	0	35,658	23,706	11,952
Subtotal - 101-865 Insurance	0	37,123	24,679	12,443
12 Old Library	0	133	89	45
Subtotal - 101-865-1 Property Insuranc	0	133	89	45
13 Computer Services	0	4,914	3,267	1,647
13 Audit Software	0	0	0	0
Subtotal - 637 Data Processing	0	4,914	3,267	1,647
<b>Total Incoming</b>	<b>7,506</b>	<b>57,622</b>	<b>43,298</b>	<b>21,831</b>
<b>C. Total Allocated</b>		<b>\$333,780</b>	<b>\$221,899</b>	<b>\$111,882</b>
		66.48%	33.52%	

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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	3	1.26%	\$2,304	\$0	\$2,304	\$0	\$2,304
5 101-215 Clerk	11	4.60%	8,450	0	8,450	0	8,450
6 101-243 Land Information Services	7	2.93%	5,377	0	5,377	0	5,377
7 101-253 Treasurer	5	2.09%	3,841	0	3,841	879	4,719
8 101-265 Buildings & Grounds	2	0.84%	1,536	0	1,536	351	1,888
10 101-334 Court Security	1	0.42%	768	0	768	176	944
14 101-101 Bd of Commissioners	1	0.42%	768	0	768	176	944
15 101-140 Trial Court Criminal & Civil	32	13.39%	24,581	0	24,581	5,623	30,204
17 101-148 Family Division	16	6.69%	12,291	0	12,291	2,812	15,102
18 101-151 Adult Probation	2	0.84%	1,536	0	1,536	351	1,888
20 101-225 Equalization	4	1.67%	3,073	0	3,073	703	3,776
22 101-229-1 Prosecutor DP	11	4.60%	8,450	0	8,450	1,933	10,383
24 101-236 Register of Deeds	10	4.18%	7,682	0	7,682	1,757	9,439
30 101-301 Sheriff's Dept	21	8.79%	16,131	0	16,131	3,690	19,822
35 101-351 Jail	12	5.02%	9,218	0	9,218	2,109	11,327
37 101-400 Planning	3	1.26%	2,304	0	2,304	527	2,832
38 101-426 Emergency Management	1	0.42%	768	0	768	176	944
39 101-430 Animal Control	4	1.67%	3,073	0	3,073	703	3,776
46 101-682 Veterans Counselor	1	0.42%	768	0	768	176	944
50 201 Road Commission	18	7.53%	13,827	0	13,827	3,163	16,990
52 208 Charlton Park Fund	10	4.18%	7,682	0	7,682	1,757	9,439
54 Friend of the Court - DP	18	7.53%	13,827	0	13,827	3,163	16,990
84 275 Comm on Aging	15	6.28%	11,522	0	11,522	2,636	14,158
92 285 Adult Drug Court	5	2.09%	3,841	0	3,841	879	4,719
134 588 Transit Fund	12	5.02%	9,218	0	9,218	2,109	11,327
155 Other	14	5.86%	10,754	0	10,754	2,460	13,214
<b>Subtotal</b>	239	100.00%	183,591	0	183,591	38,307	221,899
Direct Bills					0		0
<b>Total</b>					<b>\$183,591</b>	<b>\$221,899</b>	

Basis Units: # of PCs on Network  
Source:

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**Allocation Summary**

Dept:6 101-243 Land Information Services

Department	Land Info Services	Gen Govt	Total
3 101-175 Administration	\$2,304	\$0	\$2,304
5 101-215 Clerk	8,450	0	8,450
6 101-243 Land Information Services	5,377	0	5,377
7 101-253 Treasurer	4,719	0	4,719
8 101-265 Buildings & Grounds	1,888	0	1,888
10 101-334 Court Security	944	0	944
14 101-101 Bd of Commissioners	944	0	944
15 101-140 Trial Court Criminal & Civil	30,204	0	30,204
17 101-148 Family Division	15,102	0	15,102
18 101-151 Adult Probation	1,888	0	1,888
20 101-225 Equalization	3,776	0	3,776
22 101-229-1 Prosecutor DP	10,383	0	10,383
24 101-236 Register of Deeds	9,439	0	9,439
30 101-301 Sheriff's Dept	19,822	0	19,822
35 101-351 Jail	11,327	0	11,327
37 101-400 Planning	2,832	0	2,832
38 101-426 Emergency Management	944	0	944
39 101-430 Animal Control	3,776	0	3,776
46 101-682 Veterans Counselor	944	0	944
50 201 Road Commission	16,990	0	16,990
52 208 Charlton Park Fund	9,439	0	9,439
54 Friend of the Court - DP	16,990	0	16,990
84 275 Comm on Aging	14,158	0	14,158
92 285 Adult Drug Court	4,719	0	4,719
134 588 Transit Fund	11,327	0	11,327
155 Other	13,214	0	13,214
<b>Total</b>	<b>\$221,899</b>	<b>\$0</b>	<b>\$221,899</b>

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

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

For plan purposes, the costs of the Treasurer's office are separated into three cost pools based on the number of revenue 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.

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

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

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

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Dept:7 101-253 Treasurer

**A. Department Costs**

Description	Amount	General Admin	General Fund Revenues	Non-General Fund Revenues	Gen. Govt
<b>Personnel Costs</b>					
Salaries	S1	131,133	0	78,247	35,498
<i>Salary % Split</i>			.00%	59.67%	27.07%
Benefits	S	91,414	0	54,547	24,746
Subtotal - Personnel Costs		222,547	0	132,794	60,243
<b>Services &amp; Supplies Cost</b>					
727-000 Office Supplies	S	1,910	0	1,140	517
729-000 Postage	S	3,398	0	2,028	920
807-000 Dues-Subscriptions	S	150	0	90	41
851-000 Telephone & Fax	S	337	0	201	91
914-020 Tax Bond	P	3,201	0	0	3,201
966-000 Software Maintenance	S	4,671	0	2,787	1,264
101-254-964-010 Tax Tribunal Refund	D	10,587	0	0	0
618-010 Tax Certification Fees	P	(10,096)	0	0	(10,096)
618-020 Tax History Fees	P	(13)	0	0	(13)
618-030 Tax Search Fees	P	(372)	0	0	(372)
618-050 Other County Treasurer Serv	P	(540)	0	0	(540)
Subtotal - Services & Supplies		13,234	0	6,245	2,833
<b>Department Cost Total</b>		235,781	0	139,039	63,077
<b>Adjustments to Cost</b>					
101-254-964-010 Tax Tribunal Refund	D	(10,587)	0	0	0
Subtotal - Adjustments		(10,587)	0	0	0
<b>Total Costs After Adjustments</b>		225,194	0	139,039	63,077
General Admin Distribution			0	0	0
<b>Grand Total</b>		\$225,194		\$139,039	\$63,077
				not allocated	

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

Dept:7 101-253 Treasurer

Department	First Incoming	Second Incoming	General Fund Revenues	Non-General Fund Revenues	Gen. Govt
1 Courthouse	\$1,235	\$4	\$739	\$335	\$164
1 Annex	90	0	54	24	12
Subtotal - Building Depreciation	1,325	4	793	360	176
2 Data Processing Equipment	2,399	33	1,451	658	322
Subtotal - Equipment Depreciation	2,399	33	1,451	658	322
3 County Coordination	980	273	748	339	166
3 Accounting	1,149	323	878	398	195
3 Personnel Management	313	87	239	108	53
Subtotal - 101-175 Administration	2,442	683	1,865	846	414
4 Labor Relations	494	16	304	138	68
4 Specific Service	1,215	118	796	361	177
Subtotal - 101-211 Legal Counsel	1,709	134	1,100	499	244
5 Payroll / Fringe	1,035	244	763	346	170
5 Accounting	394	93	291	132	65
Subtotal - 101-215 Clerk	1,429	337	1,054	478	234
6 Land Info Services	3,841	879	2,816	1,278	626
Subtotal - 101-243 Land Information Svcs	3,841	879	2,816	1,278	626
7 General Fund Revenues	0	4,190	2,500	1,134	556
Subtotal - 101-253 Treasurer	0	4,190	2,500	1,134	556
8 Courthouse	0	8,100	4,833	2,193	1,074
8 Annex	0	1,055	630	286	140
Subtotal - 101-265 Buildings & Grounds	0	9,155	5,463	2,478	1,214
9 Paper	0	168	100	45	22
9 Copier Service Leases & Maint	0	441	263	120	59
9 Audit	0	306	183	83	41
9 Cost Plan	0	959	572	259	127
9 Accounting	0	401	239	109	53

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

Dept:7 101-253 Treasurer

Department	First Incoming	Second Incoming	General Fund Revenues	Non-General Fund Revenues	Gen. Govt
9 Human Resource Admin	\$0	\$89	\$53	\$24	\$12
9 OPEB Valuation	0	175	104	47	23
Subtotal - 101-299 Miscellaneous	0	2,539	1,515	687	337
11 General Liability	0	322	192	87	43
11 Public Officials	0	457	273	124	61
11 Employee Benefits	0	379	226	103	50
11 Retirement Fund	0	26,744	15,958	7,239	3,546
Subtotal - 101-865 Insurance	0	27,901	16,649	7,553	3,700
12 Courthouse	0	1,294	772	350	172
12 Annex	0	60	36	16	8
Subtotal - 101-865-1 Property Insurance	0	1,355	808	367	180
13 Computer Services	0	3,510	2,094	950	465
13 Audit Software	0	0	0	0	0
Subtotal - 637 Data Processing	0	3,510	2,094	950	465
<b>Total Incoming</b>	<b>13,144</b>	<b>50,720</b>	<b>38,108</b>	<b>17,288</b>	<b>8,468</b>
<b>C. Total Allocated</b>		<b>\$289,059</b>	<b>\$177,147</b>	<b>\$80,365</b>	<b>\$31,547</b>
		61.28%	27.80%	10.91%	

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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	337	3.15%	\$4,630	\$0	\$4,630	\$0	\$4,630
4 101-211 Legal Counsel	56	0.52%	769	0	769	0	769
5 101-215 Clerk	408	3.82%	5,605	0	5,605	0	5,605
6 101-243 Land Information Services	303	2.83%	4,163	0	4,163	0	4,163
7 101-253 Treasurer	305	2.85%	4,190	0	4,190	0	4,190
8 101-265 Buildings & Grounds	765	7.16%	10,510	0	10,510	2,494	13,005
9 101-299 Miscellaneous	186	1.74%	2,555	0	2,555	606	3,162
10 101-334 Court Security	156	1.46%	2,143	0	2,143	509	2,652
11 101-865 Insurance	4	0.04%	55	0	55	13	68
14 101-101 Bd of Commissioners	286	2.68%	3,929	0	3,929	933	4,862
15 101-140 Trial Court Criminal & Civil	933	8.73%	12,818	0	12,818	3,042	15,860
16 101-147 Jury Board	24	0.22%	330	0	330	78	408
17 101-148 Family Division	840	7.86%	11,541	0	11,541	2,739	14,280
18 101-151 Adult Probation	67	0.63%	921	0	921	218	1,139
19 101-191 Elections	67	0.63%	921	0	921	218	1,139
20 101-225 Equalization	331	3.10%	4,548	0	4,548	1,079	5,627
21 101-229/CRV Prosecutor/Crime Victim	458	4.28%	6,292	0	6,292	1,493	7,786
24 101-236 Register of Deeds	355	3.32%	4,877	0	4,877	1,158	6,035
25 101-254 Tax Tribunal	10	0.09%	137	0	137	33	170
26 101-257 Co-Op Extension	16	0.15%	220	0	220	52	272
28 101-275 Drain Commissioner	347	3.25%	4,767	0	4,767	1,131	5,899
29 101-280 Soil Conservation	1	0.01%	14	0	14	3	17
30 101-301 Sheriff's Dept	902	8.44%	12,392	0	12,392	2,941	15,333
32 101-317 Snowmobile Enforcement	6	0.06%	82	0	82	20	102
33 101-331 Marine Law	232	2.17%	3,187	0	3,187	756	3,944
34 101-333 Road Patrol	307	2.87%	4,218	0	4,218	1,001	5,219
35 101-351 Jail	1,129	10.56%	15,511	0	15,511	3,681	19,192
36 101-355 Sheriff-Animal Control	294	2.75%	4,039	0	4,039	959	4,998
37 101-400 Planning	430	4.02%	5,908	0	5,908	1,402	7,310
38 101-426 Emergency Management	370	3.46%	5,083	0	5,083	1,206	6,290
39 101-430 Animal Control	571	5.34%	7,845	0	7,845	1,862	9,707
41 101-601 Health	6	0.06%	82	0	82	20	102
43 101-631 Substance Abuse	6	0.06%	82	0	82	20	102
44 101-648 Medical Examiners	34	0.32%	467	0	467	111	578
45 101-681 Veterans Burial	47	0.44%	646	0	646	153	799
46 101-682 Veterans Counselor	69	0.65%	948	0	948	225	1,173
47 101-689 Soldiers & Sailors	10	0.09%	137	0	137	33	170
49 101-999 Appropriations	23	0.22%	316	0	316	75	391

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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>	10,691	100.00%	146,882	0	146,882	30,265	177,147
Direct Bills				0			0
<b>Total</b>					\$146,882		<b>\$177,147</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	4	0.09%	\$61	\$0	\$61	\$13	\$74
50 201 Road Commission	104	2.38%	1,585	0	1,585	327	1,912
51 205 Central Dispatch	152	3.48%	2,317	0	2,317	477	2,795
52 208 Charlton Park Fund	250	5.72%	3,811	0	3,811	785	4,596
53 215 Friend of the Court	227	5.19%	3,461	0	3,461	713	4,174
55 226 Sheriff K9 Donation	2	0.05%	30	0	30	6	37
56 227 Animal Shelter TNR Grant 2015	2	0.05%	30	0	30	6	37
57 228 Solid Waste	10	0.23%	152	0	152	31	184
58 229 Two Seven Oh Inc TNR	2	0.05%	30	0	30	6	37
61 232 Animal Shelter Donations	39	0.89%	595	0	595	123	717
62 233 Barry Comm Resource Net	35	0.80%	534	0	534	110	644
65 236 Remonumentation Fund	5	0.11%	76	0	76	16	92
67 244 Comm on Aging Building	16	0.37%	244	0	244	50	294
68 247 Thornapple Namor Depr Fund	87	1.99%	1,326	0	1,326	273	1,600
69 248 Building Rehab Fund	28	0.64%	427	0	427	88	515
70 250 Park & Rec Fund	1	0.02%	15	0	15	3	18
73 255 EDC	1	0.02%	15	0	15	3	18
74 256 ROD Automation	499	11.42%	7,607	0	7,607	1,567	9,175
76 259 Local Corr Officer	12	0.27%	183	0	183	38	221
77 260 Victims Services	19	0.43%	290	0	290	60	349
79 264 Concealed Pistol Licensing	611	13.98%	9,315	0	9,315	1,919	11,234
80 265 Drug Law Enforce	1	0.02%	15	0	15	3	18
81 266 Special Investigation	13	0.30%	198	0	198	41	239
82 267 Crime Victim Rights	9	0.21%	137	0	137	28	165
83 269 Law Library	2	0.05%	30	0	30	6	37
84 275 Comm on Aging	412	9.43%	6,281	0	6,281	1,294	7,575
85 276 CDBG	50	1.14%	762	0	762	157	919
86 277 Middleville Police Serv	14	0.32%	213	0	213	44	257
87 279 MSHDA Home Program	5	0.11%	76	0	76	16	92
88 281 Swift & Sure Sanctions	21	0.48%	320	0	320	66	386
89 282 56B Sobriety Court	30	0.69%	457	0	457	94	552
90 283 Comm Corrections	25	0.57%	381	0	381	79	460
92 285 Adult Drug Court	111	2.54%	1,692	0	1,692	349	2,041
93 286 Juvenile Drug Court	11	0.25%	168	0	168	35	202
94 287 Mich Justice Training	2	0.05%	30	0	30	6	37
95 290 Social Welfare	10	0.23%	152	0	152	31	184
96 292 CC Probate	208	4.76%	3,171	0	3,171	653	3,824
97 292 CC Wrap Around	1	0.02%	15	0	15	3	18
98 292 CC Juv Justice	1	0.02%	15	0	15	3	18
99 292 Child Care Fund	1	0.02%	15	0	15	3	18
100 294 Vets Trust	2	0.05%	30	0	30	6	37
101 295 Airport Fund	463	10.59%	7,058	0	7,058	1,454	8,513

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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
102 297 Diverted Felons	30	0.69%	\$457	\$0	\$457	\$94	\$552
134 588 Transit Fund	275	6.29%	4,192	0	4,192	864	5,056
136 660 Telephone	12	0.27%	183	0	183	38	221
137 661 Vehicle Fund	12	0.27%	183	0	183	38	221
138 676 Worker's Comp Fund	40	0.92%	610	0	610	126	735
139 677 Health Ins. Fund	147	3.36%	2,241	0	2,241	462	2,703
140 678 Disability Fund	31	0.71%	473	0	473	97	570
141 680 Fringe Benefit Fund	77	1.76%	1,174	0	1,174	242	1,416
142 681 Life Ins. Fund	41	0.94%	625	0	625	129	754
143 682 Retirement Fund	36	0.82%	549	0	549	113	662
144 683 Dental/Optical	1	0.02%	15	0	15	3	18
145 684 Unemployment	33	0.75%	503	0	503	104	607
152 843 Gun Lake Weed Assess	26	0.59%	396	0	396	82	478
155 Other	112	2.56%	1,707	0	1,707	352	2,059
<b>Subtotal</b>	4,371	100.00%	66,635	0	66,635	13,730	80,365
Direct Bills					0		0
<b>Total</b>					<b>\$66,635</b>	<b>\$80,365</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	\$4,630	\$0	\$0	\$4,630
4 101-211 Legal Counsel	769	0	0	769
5 101-215 Clerk	5,605	0	0	5,605
6 101-243 Land Information Services	4,163	0	0	4,163
7 101-253 Treasurer	4,190	0	0	4,190
8 101-265 Buildings & Grounds	13,005	0	0	13,005
9 101-299 Miscellaneous	3,162	0	0	3,162
10 101-334 Court Security	2,652	0	0	2,652
11 101-865 Insurance	68	0	0	68
13 637 Data Processing	0	74	0	74
14 101-101 Bd of Commissioners	4,862	0	0	4,862
15 101-140 Trial Court Criminal & Civil	15,860	0	0	15,860
16 101-147 Jury Board	408	0	0	408
17 101-148 Family Division	14,280	0	0	14,280
18 101-151 Adult Probation	1,139	0	0	1,139
19 101-191 Elections	1,139	0	0	1,139
20 101-225 Equalization	5,627	0	0	5,627
21 101-229/CRV Prosecutor/Crime Victim	7,786	0	0	7,786
24 101-236 Register of Deeds	6,035	0	0	6,035
25 101-254 Tax Tribunal	170	0	0	170
26 101-257 Co-Op Extension	272	0	0	272
28 101-275 Drain Commissioner	5,899	0	0	5,899
29 101-280 Soil Conservation	17	0	0	17
30 101-301 Sheriff's Dept	15,333	0	0	15,333
32 101-317 Snowmobile Enforcement	102	0	0	102
33 101-331 Marine Law	3,944	0	0	3,944
34 101-333 Road Patrol	5,219	0	0	5,219
35 101-351 Jail	19,192	0	0	19,192
36 101-355 Sheriff-Animal Control	4,998	0	0	4,998
37 101-400 Planning	7,310	0	0	7,310
38 101-426 Emergency Management	6,290	0	0	6,290
39 101-430 Animal Control	9,707	0	0	9,707
41 101-601 Health	102	0	0	102
43 101-631 Substance Abuse	102	0	0	102
44 101-648 Medical Examiners	578	0	0	578
45 101-681 Veterans Burial	799	0	0	799
46 101-682 Veterans Counselor	1,173	0	0	1,173
47 101-689 Soldiers & Sailors	170	0	0	170
49 101-999 Appropriations	391	0	0	391
50 201 Road Commission	0	1,912	0	1,912
51 205 Central Dispatch	0	2,795	0	2,795

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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	\$4,596	\$0	\$4,596
53 215 Friend of the Court	0	4,174	0	4,174
55 226 Sheriff K9 Donation	0	37	0	37
56 227 Animal Shelter TNR Grant 2015	0	37	0	37
57 228 Solid Waste	0	184	0	184
58 229 Two Seven Oh Inc TNR	0	37	0	37
61 232 Animal Shelter Donations	0	717	0	717
62 233 Barry Comm Resource Net	0	644	0	644
65 236 Remonumentation Fund	0	92	0	92
67 244 Comm on Aging Building	0	294	0	294
68 247 Thornapple Namor Depr Fund	0	1,600	0	1,600
69 248 Building Rehab Fund	0	515	0	515
70 250 Park & Rec Fund	0	18	0	18
73 255 EDC	0	18	0	18
74 256 ROD Automation	0	9,175	0	9,175
76 259 Local Corr Officer	0	221	0	221
77 260 Victims Services	0	349	0	349
79 264 Concealed Pistol Licensing	0	11,234	0	11,234
80 265 Drug Law Enforce	0	18	0	18
81 266 Special Investigation	0	239	0	239
82 267 Crime Victim Rights	0	165	0	165
83 269 Law Library	0	37	0	37
84 275 Comm on Aging	0	7,575	0	7,575
85 276 CDBG	0	919	0	919
86 277 Middleville Police Serv	0	257	0	257
87 279 MSHDA Home Program	0	92	0	92
88 281 Swift & Sure Sanctions	0	386	0	386
89 282 56B Sobriety Court	0	552	0	552
90 283 Comm Corrections	0	460	0	460
92 285 Adult Drug Court	0	2,041	0	2,041
93 286 Juvenile Drug Court	0	202	0	202
94 287 Mich Justice Training	0	37	0	37
95 290 Social Welfare	0	184	0	184
96 292 CC Probate	0	3,824	0	3,824
97 292 CC Wrap Around	0	18	0	18
98 292 CC Juv Justice	0	18	0	18
99 292 Child Care Fund	0	18	0	18
100 294 Vets Trust	0	37	0	37
101 295 Airport Fund	0	8,513	0	8,513
102 297 Diverted Felons	0	552	0	552
134 588 Transit Fund	0	5,056	0	5,056

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**Allocation Summary**

Dept:7 101-253 Treasurer

Department	General Fund Revenues	Non-General Fund Revenues	Gen. Govt	Total
136 660 Telephone	\$0	\$221	\$0	\$221
137 661 Vehicle Fund	0	221	0	221
138 676 Worker's Comp Fund	0	735	0	735
139 677 Health Ins. Fund	0	2,703	0	2,703
140 678 Disability Fund	0	570	0	570
141 680 Fringe Benefit Fund	0	1,416	0	1,416
142 681 Life Ins. Fund	0	754	0	754
143 682 Retirement Fund	0	662	0	662
144 683 Dental/Optical	0	18	0	18
145 684 Unemployment	0	607	0	607
152 843 Gun Lake Weed Assess	0	478	0	478
155 Other	0	2,059	0	2,059
<b>Total</b>	<b>\$177,147</b>	<b>\$80,365</b>	<b>\$0</b>	<b>\$257,512</b>

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

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

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

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	184,410	39,648	20,101	4,979	66,756	15,122	32,087	5,163	553
Salary % Split			21.50%	10.90%	2.70%	36.20%	8.20%	17.40%	2.80%	.30%
Benefits	S	102,395	22,015	11,161	2,765	37,067	8,396	17,817	2,867	307
Subtotal - Personnel Costs		286,805	61,663	31,262	7,744	103,823	23,518	49,904	8,031	860
Services & Supplies Cost										
727-000 Office Supplies	S	143	31	16	4	52	12	25	4	0
745-000 Gas & Oil	S	767	165	84	21	278	63	133	21	2
777-000 Janitor Supplies	S	8,885	1,910	968	240	3,216	729	1,546	249	27
808-000 Contractual Serv/Snow Plowir	S	19,000	4,085	2,071	513	6,878	1,558	3,306	532	57
816-000 Contractual Services	S	105,774	22,741	11,529	2,856	38,290	8,673	18,405	2,962	317
851-000 Telephone & Fax	S	1,343	289	146	36	486	110	234	38	4
921-000 Utilities	P	164,199	23,936	36,594	7,899	61,613	9,303	0	8,157	0
925-000 Trash Pickup	S	3,949	849	430	107	1,430	324	687	111	12
925-010 Water/Sewer	S	15,555	3,344	1,695	420	5,631	1,276	2,707	436	47
931-000 Building Repairs & Maintenanc	S	16,512	3,550	1,800	446	5,977	1,354	2,873	462	50
932-000 Equipment Repairs & Maint	S	1,746	375	190	47	632	143	304	49	5
960-020 Lighting	S	3,920	843	427	106	1,419	321	682	110	12
961-010 Landscaping	S	288	62	31	8	104	24	50	8	1
979-000 Capital Outlay/Yard & Building	S	2,744	590	299	74	993	225	477	77	8
Non-Capitalized Fund 248	S	63,764	13,709	6,950	1,722	23,083	5,229	11,095	1,785	191
Subtotal - Services & Supplies		408,589	76,480	63,233	14,498	150,082	29,343	42,524	15,000	733
<b>Department Cost Total</b>		695,394	138,143	94,494	22,241	253,906	52,861	92,428	23,030	1,594
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		695,394	138,143	94,494	22,241	253,906	52,861	92,428	23,030	1,594
General Admin Distribution			(138,143)	19,182	4,751	63,704	14,430	30,620	4,927	528
<b>Grand Total</b>		\$695,394		\$113,676	\$26,993	\$317,610	\$67,291	\$123,048	\$27,958	\$2,122

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**A. Department Costs**

Dept:8 101-265 Buildings & Grounds

Description		Amount	Animal Shelter	Mental Health	Other
Personnel Costs					
Salaries	S1	184,410	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%
Benefits	S	102,395	0	0	0
Subtotal - Personnel Costs		286,805	0	0	0
Services & Supplies Cost					
727-000 Office Supplies	S	143	0	0	0
745-000 Gas & Oil	S	767	0	0	0
777-000 Janitor Supplies	S	8,885	0	0	0
808-000 Contractual Serv/Snow Plowir	S	19,000	0	0	0
816-000 Contractual Services	S	105,774	0	0	0
851-000 Telephone & Fax	S	1,343	0	0	0
921-000 Utilities	P	164,199	12,160	516	4,021
925-000 Trash Pickup	S	3,949	0	0	0
925-010 Water/Sewer	S	15,555	0	0	0
931-000 Building Repairs & Maintenanc	S	16,512	0	0	0
932-000 Equipment Repairs & Maint	S	1,746	0	0	0
960-020 Lighting	S	3,920	0	0	0
961-010 Landscaping	S	288	0	0	0
979-000 Capital Outlay/Yard & Building	S	2,744	0	0	0
Non-Capitalized Fund 248	S	63,764	0	0	0
Subtotal - Services & Supplies		408,589	12,160	516	4,021
<b>Department Cost Total</b>		695,394	12,160	516	4,021
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>		695,394	12,160	516	4,021
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$695,394</b>	<b>\$12,160</b>	<b>\$516</b>	<b>\$4,021</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	\$332	\$1	\$46	\$11	\$154	\$35	\$74	\$12	\$1	\$0
1 Annex	113	0	16	4	52	12	25	4	0	0
1 Courts & Law	4,281	14	596	148	1,981	449	952	153	16	0
1 Old Library	3,366	11	469	116	1,557	353	748	120	13	0
Subtotal - Building Depreciation	8,092	27	1,127	279	3,744	848	1,800	290	31	0
2 C & L Building Equipment	39	1	6	1	18	4	9	1	0	0
2 Dept. Specific Equip.	9,341	127	1,315	326	4,366	989	2,099	338	36	0
2 Vehicles	4,078	56	574	142	1,906	432	916	147	16	0
Subtotal - Equipment Depreciation	13,458	183	1,894	469	6,291	1,425	3,024	487	52	0
3 County Coordination	2,508	699	445	110	1,479	335	711	114	12	0
3 Accounting	2,881	809	512	127	1,702	385	818	132	14	0
3 Personnel Management	635	177	113	28	374	85	180	29	3	0
Subtotal - 101-175 Administration	6,023	1,686	1,070	265	3,555	805	1,709	275	29	0
4 Labor Relations	827	27	119	29	394	89	189	30	3	0
4 Specific Service	3,933	382	599	148	1,990	451	956	154	16	0
Subtotal - 101-211 Legal Counsel	4,760	409	718	178	2,384	540	1,146	184	20	0
5 Payroll / Fringe	2,098	495	360	89	1,195	271	575	92	10	0
5 Accounting	988	233	170	42	563	128	271	44	5	0
Subtotal - 101-215 Clerk	3,086	728	529	131	1,759	398	845	136	15	0
6 Land Info Services	1,536	351	262	65	871	197	418	67	7	0
Subtotal - 101-243 Land Information S	1,536	351	262	65	871	197	418	67	7	0
7 General Fund Revenues	10,510	2,494	1,806	447	5,997	1,358	2,883	464	50	0
Subtotal - 101-253 Treasurer	10,510	2,494	1,806	447	5,997	1,358	2,883	464	50	0
8 Courthouse	0	2,177	302	75	1,004	227	483	78	8	0
8 Annex	0	1,337	186	46	616	140	296	48	5	0
8 Courts & Law	0	13,003	1,805	447	5,996	1,358	2,882	464	50	0
8 Former Library	0	10,483	1,456	361	4,834	1,095	2,324	374	40	0
Subtotal - 101-265 Buildings & Ground:	0	26,999	3,749	929	12,451	2,820	5,985	963	103	0
9 Paper	0	340	47	12	157	36	75	12	1	0

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

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

Department	First Incoming	Second Incoming	Courthouse	Annex	Courts & Law	FOC Building	Health Dept. Building	Former Library	Sheriff Dept / Jail	Animal Shelter
9 Copier Service Leases & Maint	\$0	\$895	\$124	\$31	\$413	\$93	\$198	\$32	\$3	\$0
9 Audit	0	784	109	27	361	82	174	28	3	0
9 Cost Plan	0	959	133	33	442	100	212	34	4	0
9 Accounting	0	1,006	140	35	464	105	223	36	4	0
9 Human Resource Admin	0	181	25	6	84	19	40	6	1	0
9 OPEB Valuation	0	354	49	12	163	37	79	13	1	0
Subtotal - 101-299 Miscellaneous	0	4,519	627	155	2,084	472	1,002	161	17	0
10 Court Security	0	4,316	599	148	1,991	451	957	154	16	0
Subtotal - 101-334 Court Security	0	4,316	599	148	1,991	451	957	154	16	0
11 General Liability	0	823	114	28	380	86	182	29	3	0
11 Public Officials	0	926	129	32	427	97	205	33	4	0
11 Vehicle	0	2,196	305	76	1,013	229	487	78	8	0
11 Employee Benefits	0	768	107	26	354	80	170	27	3	0
11 Retirement Fund	0	54,201	7,526	1,864	24,995	5,662	12,014	1,933	207	0
Subtotal - 101-865 Insurance	0	58,915	8,181	2,026	27,168	6,154	13,059	2,101	225	0
12 Courthouse	0	348	48	12	160	36	77	12	1	0
12 Annex	0	76	11	3	35	8	17	3	0	0
12 Courts & Law	0	527	73	18	243	55	117	19	2	0
12 Old Library	0	522	73	18	241	55	116	19	2	0
Subtotal - 101-865-1 Property Insuranc	0	1,474	205	51	680	154	327	53	6	0
13 Computer Services	0	1,404	195	48	647	147	311	50	5	0
13 Audit Software	0	0	0	0	0	0	0	0	0	0
Subtotal - 637 Data Processing	0	1,404	195	48	647	147	311	50	5	0
<b>Total Incoming</b>	47,467	103,505	20,963	5,193	69,620	15,770	33,464	5,385	577	0
<b>C. Total Allocated</b>		\$846,366	\$134,639	\$32,185	\$387,230	\$83,061	\$156,512	\$33,343	\$2,698	\$12,160
		15.91%	3.80%	45.75%	9.81%	18.49%	3.94%	0.32%	1.44%	

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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	\$332	\$1	\$0	\$0
1 Annex	113	0	0	0
1 Courts & Law	4,281	14	0	0
1 Old Library	3,366	11	0	0
Subtotal - Building Depreciation	8,092	27	0	0
2 C & L Building Equipment	39	1	0	0
2 Dept. Specific Equip.	9,341	127	0	0
2 Vehicles	4,078	56	0	0
Subtotal - Equipment Depreciation	13,458	183	0	0
3 County Coordination	2,508	699	0	0
3 Accounting	2,881	809	0	0
3 Personnel Management	635	177	0	0
Subtotal - 101-175 Administration	6,023	1,686	0	0
4 Labor Relations	827	27	0	0
4 Specific Service	3,933	382	0	0
Subtotal - 101-211 Legal Counsel	4,760	409	0	0
5 Payroll / Fringe	2,098	495	0	0
5 Accounting	988	233	0	0
Subtotal - 101-215 Clerk	3,086	728	0	0
6 Land Info Services	1,536	351	0	0
Subtotal - 101-243 Land Information Se	1,536	351	0	0
7 General Fund Revenues	10,510	2,494	0	0
Subtotal - 101-253 Treasurer	10,510	2,494	0	0
8 Courthouse	0	2,177	0	0
8 Annex	0	1,337	0	0
8 Courts & Law	0	13,003	0	0
8 Former Library	0	10,483	0	0
Subtotal - 101-265 Buildings & Ground:	0	26,999	0	0
9 Paper	0	340	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	\$895	\$0	\$0
9 Audit	0	784	0	0
9 Cost Plan	0	959	0	0
9 Accounting	0	1,006	0	0
9 Human Resource Admin	0	181	0	0
9 OPEB Valuation	0	354	0	0
Subtotal - 101-299 Miscellaneous	0	4,519	0	0
10 Court Security	0	4,316	0	0
Subtotal - 101-334 Court Security	0	4,316	0	0
11 General Liability	0	823	0	0
11 Public Officials	0	926	0	0
11 Vehicle	0	2,196	0	0
11 Employee Benefits	0	768	0	0
11 Retirement Fund	0	54,201	0	0
Subtotal - 101-865 Insurance	0	58,915	0	0
12 Courthouse	0	348	0	0
12 Annex	0	76	0	0
12 Courts & Law	0	527	0	0
12 Old Library	0	522	0	0
Subtotal - 101-865-1 Property Insuranc	0	1,474	0	0
13 Computer Services	0	1,404	0	0
13 Audit Software	0	0	0	0
Subtotal - 637 Data Processing	0	1,404	0	0
<b>Total Incoming</b>	<b>47,467</b>	<b>103,505</b>	<b>0</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$846,366</b>	<b>\$516</b>	<b>\$4,021</b>
			0.06%	0.48%

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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	6.37%	\$7,664	\$0	\$7,664	\$0	\$7,664
5 101-215 Clerk	1,471	13.32%	16,015	0	16,015	0	16,015
7 101-253 Treasurer	744	6.73%	8,100	0	8,100	0	8,100
8 101-265 Buildings & Grounds	200	1.81%	2,177	0	2,177	0	2,177
14 101-101 Bd of Commissioners	810	7.33%	8,818	0	8,818	1,468	10,287
15 101-140 Trial Court Criminal & Civil	4,115	37.25%	44,799	0	44,799	7,460	52,259
20 101-225 Equalization	600	5.43%	6,532	0	6,532	1,088	7,620
24 101-236 Register of Deeds	760	6.88%	8,274	0	8,274	1,378	9,652
28 101-275 Drain Commissioner	546	4.94%	5,944	0	5,944	990	6,934
37 101-400 Planning	596	5.40%	6,489	0	6,489	1,080	7,569
38 101-426 Emergency Management	144	1.30%	1,568	0	1,568	261	1,829
83 269 Law Library	357	3.23%	3,887	0	3,887	647	4,534
<b>Subtotal</b>	11,047	100.00%	120,267	0	120,267	14,372	134,639
Direct Bills				0		0	
<b>Total</b>					<b>\$120,267</b>	<b>\$134,639</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%	\$1,055	\$0	\$1,055	\$0	\$1,055
8 101-265 Buildings & Grounds	133	4.67%	1,337	0	1,337	0	1,337
90 283 Comm Corrections	219	7.69%	2,201	0	2,201	299	2,500
92 285 Adult Drug Court	284	9.97%	2,854	0	2,854	387	3,242
155 Other	2,107	73.98%	21,177	0	21,177	2,874	24,051
<b>Subtotal</b>	2,848	100.00%	28,625	0	28,625	3,560	32,185
Direct Bills					0		0
<b>Total</b>					<b>\$28,625</b>	<b>\$32,185</b>	

Basis Units: Assigned Square Footage  
 Source:

**Barry County, Michigan**  
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**Courts & Law Allocations**

Dept:8 101-265 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Buildings & Grounds	864	3.83%	\$13,003	\$0	\$13,003	\$0	\$13,003
10 101-334 Court Security	375	1.66%	5,644	0	5,644	825	6,469
15 101-140 Trial Court Criminal & Civil	5,388	23.88%	81,086	0	81,086	11,854	92,940
17 101-148 Family Division	5,698	25.26%	85,751	0	85,751	12,536	98,287
18 101-151 Adult Probation	2,848	12.62%	42,861	0	42,861	6,266	49,126
21 101-229/CRV Prosecutor/Crime Victim	2,220	9.84%	33,410	0	33,410	4,884	38,294
83 269 Law Library	240	1.06%	3,612	0	3,612	528	4,140
90 283 Comm Corrections	230	1.02%	3,461	0	3,461	506	3,967
92 285 Adult Drug Court	298	1.32%	4,485	0	4,485	656	5,140
96 292 CC Probate	120	0.53%	1,806	0	1,806	264	2,070
97 292 CC Wrap Around	336	1.49%	5,057	0	5,057	739	5,796
98 292 CC Juv Justice	670	2.97%	10,083	0	10,083	1,474	11,557
155 Other	3,272	14.50%	49,242	0	49,242	7,199	56,440
<b>Subtotal</b>	22,559	100.00%	339,499	0	339,499	47,731	387,230
Direct Bills					0		0
<b>Total</b>					<b>\$339,499</b>	<b>\$387,230</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	1	100.00%	\$72,249	\$0	\$72,249	\$10,812	\$83,061
<b>Subtotal</b>	<b>1</b>	<b>100.00%</b>	<b>72,249</b>	<b>0</b>	<b>72,249</b>	<b>10,812</b>	<b>83,061</b>
Direct Bills				0			0
<b>Total</b>				<b>\$72,249</b>		<b>\$83,061</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	1	100.00%	\$133,569	\$0	\$133,569	\$22,943	\$156,512
<b>Subtotal</b>	<b>1</b>	<b>100.00%</b>	<b>133,569</b>	<b>0</b>	<b>133,569</b>	<b>22,943</b>	<b>156,512</b>
Direct Bills				0			0
<b>Total</b>				<b>\$133,569</b>		<b>\$156,512</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
6 101-243 Land Information Services	1,125.00	9.02%	\$2,675	\$0	\$2,675	\$0	\$2,675
8 101-265 Buildings & Grounds	4,408.40	35.35%	10,483	0	10,483	0	10,483
13 637 Data Processing	4,240.20	34.00%	10,083	0	10,083	2,257	12,340
24 101-236 Register of Deeds	256.00	2.05%	609	0	609	136	745
26 101-257 Co-Op Extension	2,035.00	16.32%	4,839	0	4,839	1,083	5,922
37 101-400 Planning	405.00	3.25%	963	0	963	216	1,179
<b>Subtotal</b>	<b>12,469.60</b>	<b>100.00%</b>	<b>29,651</b>	<b>0</b>	<b>29,651</b>	<b>3,692</b>	<b>33,343</b>
Direct Bills				0			0
<b>Total</b>				<b>\$29,651</b>		<b>\$33,343</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	10,261	82.57%	\$1,902	\$0	\$1,902	\$327	\$2,228
35 101-351 Jail	2,166	17.43%	401	0	401	69	470
<b>Subtotal</b>	<b>12,427</b>	<b>100.00%</b>	<b>2,303</b>	<b>0</b>	<b>2,303</b>	<b>396</b>	<b>2,698</b>
Direct Bills				0			0
<b>Total</b>				<b>\$2,303</b>		<b>\$2,698</b>	

Basis Units: Direct to Sheriff

Source:

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

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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	1	100.00%	\$12,160	\$0	\$12,160	\$0	\$12,160
<b>Subtotal</b>	<b>1</b>	<b>100.00%</b>	<b>12,160</b>	<b>0</b>	<b>12,160</b>	<b>0</b>	<b>12,160</b>
Direct Bills					0		0
<b>Total</b>					<b>\$12,160</b>		<b>\$12,160</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
154 Mental Health	1	100.00%	\$516	\$0	\$516	\$0	\$516
<b>Subtotal</b>	<b>1</b>	<b>100.00%</b>	<b>516</b>	<b>0</b>	<b>516</b>	<b>0</b>	<b>516</b>
Direct Bills					0		0
<b>Total</b>					<b>\$516</b>		<b>\$516</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
155 Other	1	100.00%	\$4,021	\$0	\$4,021	\$0	\$4,021
<b>Subtotal</b>	<b>1</b>	<b>100.00%</b>	<b>4,021</b>	<b>0</b>	<b>4,021</b>	<b>0</b>	<b>4,021</b>
Direct Bills				0			0
<b>Total</b>				<b>\$4,021</b>		<b>\$4,021</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	\$7,664	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 101-215 Clerk	16,015	0	0	0	0	0	0	0	0	0
6 101-243 Land Information Services	0	0	0	0	0	2,675	0	0	0	0
7 101-253 Treasurer	8,100	1,055	0	0	0	0	0	0	0	0
8 101-265 Buildings & Grounds	2,177	1,337	13,003	0	0	10,483	0	0	0	0
10 101-334 Court Security	0	0	6,469	0	0	0	0	0	0	0
13 637 Data Processing	0	0	0	0	0	12,340	0	0	0	0
14 101-101 Bd of Commissioners	10,287	0	0	0	0	0	0	0	0	0
15 101-140 Trial Court Criminal & Civil	52,259	0	92,940	0	0	0	0	0	0	0
17 101-148 Family Division	0	0	98,287	0	0	0	0	0	0	0
18 101-151 Adult Probation	0	0	49,126	0	0	0	0	0	0	0
20 101-225 Equalization	7,620	0	0	0	0	0	0	0	0	0
21 101-229/CRV Prosecutor/Crime Victim	0	0	38,294	0	0	0	0	0	0	0
24 101-236 Register of Deeds	9,652	0	0	0	0	745	0	0	0	0
26 101-257 Co-Op Extension	0	0	0	0	0	5,922	0	0	0	0
27 101-266 Health Dept Building	0	0	0	0	156,512	0	0	0	0	0
28 101-275 Drain Commissioner	6,934	0	0	0	0	0	0	0	0	0
30 101-301 Sheriff's Dept	0	0	0	0	0	0	2,228	0	0	0
35 101-351 Jail	0	0	0	0	0	0	470	0	0	0
37 101-400 Planning	7,569	0	0	0	0	1,179	0	0	0	0
38 101-426 Emergency Management	1,829	0	0	0	0	0	0	0	0	0
39 101-430 Animal Control	0	0	0	0	0	0	0	12,160	0	0
53 215 Friend of the Court	0	0	0	83,061	0	0	0	0	0	0
83 269 Law Library	4,534	0	4,140	0	0	0	0	0	0	0
90 283 Comm Corrections	0	2,500	3,967	0	0	0	0	0	0	0
92 285 Adult Drug Court	0	3,242	5,140	0	0	0	0	0	0	0
96 292 CC Probate	0	0	2,070	0	0	0	0	0	0	0
97 292 CC Wrap Around	0	0	5,796	0	0	0	0	0	0	0
98 292 CC Juv Justice	0	0	11,557	0	0	0	0	0	0	0
154 Mental Health	0	0	0	0	0	0	0	0	516	0
155 Other	0	24,051	56,440	0	0	0	0	0	0	4,021
<b>Total</b>	<b>\$134,639</b>	<b>\$32,185</b>	<b>\$387,230</b>	<b>\$83,061</b>	<b>\$156,512</b>	<b>\$33,343</b>	<b>\$2,698</b>	<b>\$12,160</b>	<b>\$516</b>	<b>\$4,021</b>

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**Allocation Summary**

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

Department	Total
3 101-175 Administration	\$7,664
5 101-215 Clerk	16,015
6 101-243 Land Information Services	2,675
7 101-253 Treasurer	9,155
8 101-265 Buildings & Grounds	26,999
10 101-334 Court Security	6,469
13 637 Data Processing	12,340
14 101-101 Bd of Commissioners	10,287
15 101-140 Trial Court Criminal & Civil	145,199
17 101-148 Family Division	98,287
18 101-151 Adult Probation	49,126
20 101-225 Equalization	7,620
21 101-229/CRV Prosecutor/Crime Victim	38,294
24 101-236 Register of Deeds	10,397
26 101-257 Co-Op Extension	5,922
27 101-266 Health Dept Building	156,512
28 101-275 Drain Commissioner	6,934
30 101-301 Sheriff's Dept	2,228
35 101-351 Jail	470
37 101-400 Planning	8,748
38 101-426 Emergency Management	1,829
39 101-430 Animal Control	12,160
53 215 Friend of the Court	83,061
83 269 Law Library	8,674
90 283 Comm Corrections	6,467
92 285 Adult Drug Court	8,382
96 292 CC Probate	2,070
97 292 CC Wrap Around	5,796
98 292 CC Juv Justice	11,557
154 Mental Health	516
155 Other	84,513
<b>Total</b>	<b>\$846,366</b>

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**101-299 MISCELLANEOUS**  
**Nature and Extent of Services**

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

- **Paper** - The County purchases paper in large volume to secure the most economical cost. Paper is used by various departments in copiers and printers. Cost of the bulk paper purchases has been allocated to each department in the Courthouse, Courts & Law Building, and FOC Building based on the number of employees by department.
- **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.
- **Sheriff Dept Copier Maintenance:** The Sheriff department is directly billed for copier maintenance. These charges have been directly allocated to the sheriff's 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.

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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.
- **OPEB Valuation**- This function includes the contractual service cost recorded in 101-299-816 for OPEB Valuation. The allocation is based on the number of full-time equivalent employees covered by the OPEB Contribution.
- **General Government** – Several of the items included in the “Miscellaneous” activity are for costs associated with the political functions of the County and not administrative functions. These costs are considered general government in nature and are not allocated in this plan.

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

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

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**A. Department Costs**

Dept:9 101-299 Miscellaneous

Description	Amount	General Admin	Paper	Copier Service Leases &	Sheriff Dept Copier	Audit	Cost Plan	Accounting	Human Resource Admin
Personnel Costs									
Salaries	S1	225	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	17	0	0	0	0	0	0	0
Subtotal - Personnel Costs		242	0	0	0	0	0	0	0
Services & Supplies Cost									
Xerox Supplies & Maint	P	19,611	0	4,955	13,043	1,613	0	0	0
816-000 Contractual Services	P	11,000	0	0	0	0	0	0	0
816-020 Cost Plan	P	12,000	0	0	0	0	12,000	0	0
816-100 Accounting Services	P	28,625	0	0	0	0	0	28,625	0
816-110 Audit	P	37,950	0	0	0	37,950	0	0	0
816-120 EAP Admin	D	4,301	0	0	0	0	0	0	0
816-130 Flex Spending	P	4,330	0	0	0	0	0	0	4,330
816-140 Pre-Employment Physical	P	2,962	0	0	0	0	0	0	2,962
960-000 Miscellaneous Expenses	D	23,946	0	0	0	0	0	0	0
974-010 County Drain Expense	D	93,844	0	0	0	0	0	0	0
Subtotal - Services & Supplies		238,569	0	4,955	13,043	1,613	37,950	12,000	28,625
<b>Department Cost Total</b>		<b>238,811</b>	0	<b>4,955</b>	<b>13,043</b>	<b>1,613</b>	<b>37,950</b>	<b>12,000</b>	<b>28,625</b>
Adjustments to Cost									
816-120 EAP Admin	D	(4,301)	0	0	0	0	0	0	0
960-000 Miscellaneous Expenses	D	(23,946)	0	0	0	0	0	0	0
974-010 County Drain Expense	D	(93,844)	0	0	0	0	0	0	0
Subtotal - Adjustments		(122,091)	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		<b>116,720</b>	0	<b>4,955</b>	<b>13,043</b>	<b>1,613</b>	<b>37,950</b>	<b>12,000</b>	<b>28,625</b>
General Admin Distribution			0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$116,720</b>		<b>\$4,955</b>	<b>\$13,043</b>	<b>\$1,613</b>	<b>\$37,950</b>	<b>\$12,000</b>	<b>\$28,625</b>
									<b>\$7,292</b>

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**A. Department Costs**

Dept:9 101-299 Miscellaneous

Description		Amount	OPEB Valuation	General Government
Personnel Costs				
Salaries	S1	225	0	225
<i>Salary % Split</i>			.00%	100.00%
Benefits	S	17	0	17
Subtotal - Personnel Costs		242	0	242
Services & Supplies Cost				
Xerox Supplies & Maint	P	19,611	0	0
816-000 Contractual Services	P	11,000	11,000	0
816-020 Cost Plan	P	12,000	0	0
816-100 Accounting Services	P	28,625	0	0
816-110 Audit	P	37,950	0	0
816-120 EAP Admin	D	4,301	0	0
816-130 Flex Spending	P	4,330	0	0
816-140 Pre-Employment Physical	P	2,962	0	0
960-000 Miscellaneous Expenses	D	23,946	0	0
974-010 County Drain Expense	D	93,844	0	0
Subtotal - Services & Supplies		238,569	11,000	0
<b>Department Cost Total</b>		<b>238,811</b>	<b>11,000</b>	<b>242</b>
Adjustments to Cost				
816-120 EAP Admin	D	(4,301)	0	0
960-000 Miscellaneous Expenses	D	(23,946)	0	0
974-010 County Drain Expense	D	(93,844)	0	0
Subtotal - Adjustments		(122,091)	0	0
<b>Total Costs After Adjustments</b>		<b>116,720</b>	<b>11,000</b>	<b>242</b>
General Admin Distribution			0	0
<b>Grand Total</b>		<b>\$116,720</b>	<b>\$11,000</b>	<b>\$242</b>
			not allocated	

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

**Dept:9 101-299 Miscellaneous**

Department	First Incoming	Second Incoming	Paper	Copier Service Leases &	Sheriff Dept Copier	Audit	Cost Plan	Accounting	Human Resource Admin	OPEB Valuation
3 County Coordination	\$978	\$273	\$53	\$140	\$17	\$407	\$129	\$307	\$78	\$118
3 Accounting	700	197	38	100	12	292	92	220	56	85
3 Personnel Management	3	1	0	0	0	1	0	1	0	0
Subtotal - 101-175 Administration	1,682	470	91	240	30	700	221	528	134	203
5 Payroll / Fringe	9	2	0	1	0	3	1	3	1	1
5 Accounting	240	57	13	33	4	97	31	73	19	28
Subtotal - 101-215 Clerk	249	59	13	34	4	100	32	75	19	29
7 General Fund Revenues	2,555	606	134	353	44	1,028	325	775	198	298
Subtotal - 101-253 Treasurer	2,555	606	134	353	44	1,028	325	775	198	298
9 Audit	0	306	13	34	4	99	31	75	19	29
9 Cost Plan	0	959	41	107	13	312	99	235	60	90
9 Accounting	0	245	10	27	3	80	25	60	15	23
9 Human Resource Admin	0	1	0	0	0	0	0	0	0	0
9 OPEB Valuation	0	1	0	0	0	0	0	0	0	0
Subtotal - 101-299 Miscellaneous	0	1,511	64	169	21	491	155	371	94	142
11 General Liability	0	321	14	36	4	104	33	79	20	30
11 Public Officials	0	4	0	0	0	1	0	1	0	0
11 Employee Benefits	0	3	0	0	0	1	0	1	0	0
11 Retirement Fund	0	223	9	25	3	72	23	55	14	21
Subtotal - 101-865 Insurance	0	551	23	62	8	179	57	135	34	52
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>4,486</b>	<b>3,198</b>	<b>326</b>	<b>859</b>	<b>106</b>	<b>2,498</b>	<b>790</b>	<b>1,884</b>	<b>480</b>	<b>724</b>
<b>C. Total Allocated</b>		<b>\$124,404</b>	<b>\$5,282</b>	<b>\$13,901</b>	<b>\$1,719</b>	<b>\$40,448</b>	<b>\$12,790</b>	<b>\$30,509</b>	<b>\$7,772</b>	<b>\$11,724</b>
		4.25%	11.17%	1.38%	32.51%	10.28%	24.52%	6.25%	9.42%	

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

Dept:9 101-299 Miscellaneous

Department	First Incoming	Second Incoming	General Government
3 County Coordination	\$978	\$273	\$3
3 Accounting	700	197	2
3 Personnel Management	3	1	0
Subtotal - 101-175 Administration	1,682	470	4
5 Payroll / Fringe	9	2	0
5 Accounting	240	57	1
Subtotal - 101-215 Clerk	249	59	1
7 General Fund Revenues	2,555	606	7
Subtotal - 101-253 Treasurer	2,555	606	7
9 Audit	0	306	1
9 Cost Plan	0	959	2
9 Accounting	0	245	1
9 Human Resource Admin	0	1	0
9 OPEB Valuation	0	1	0
Subtotal - 101-299 Miscellaneous	0	1,511	3
11 General Liability	0	321	1
11 Public Officials	0	4	0
11 Employee Benefits	0	3	0
11 Retirement Fund	0	223	0
Subtotal - 101-865 Insurance	0	551	1
13 Audit Software	0	0	0
Subtotal - 637 Data Processing	0	0	0
<b>Total Incoming</b>	<b>4,486</b>	<b>3,198</b>	<b>16</b>
<b>C. Total Allocated</b>		<b>\$124,404</b>	<b>\$258</b>
			<b>0.21%</b>

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**Paper Allocations**

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.00	2.17%	\$112	\$0	\$112	\$0	\$112
5 101-215 Clerk	7.00	7.61%	391	0	391	0	391
7 101-253 Treasurer	3.00	3.26%	168	0	168	0	168
8 101-265 Buildings & Grounds	6.08	6.61%	340	0	340	0	340
10 101-334 Court Security	4.29	4.66%	240	0	240	8	248
14 101-101 Bd of Commissioners	4.26	4.63%	238	0	238	8	246
15 101-140 Trial Court Criminal & Civil	16.24	17.64%	908	0	908	30	938
17 101-148 Family Division	12.70	13.80%	710	0	710	23	733
20 101-225 Equalization	1.00	1.09%	56	0	56	2	58
21 101-229/CRV Prosecutor/Crime Victim	10.00	10.86%	559	0	559	18	577
24 101-236 Register of Deeds	4.28	4.65%	239	0	239	8	247
28 101-275 Drain Commissioner	2.00	2.17%	112	0	112	4	115
37 101-400 Planning	3.19	3.47%	178	0	178	6	184
38 101-426 Emergency Management	1.00	1.09%	56	0	56	2	58
53 215 Friend of the Court	15.00	16.30%	839	0	839	28	866
<b>Subtotal</b>	92.04	100.00%	5,146	0	5,146	136	5,282
Direct Bills					0		0
<b>Total</b>					<b>\$5,146</b>		<b>\$5,282</b>

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

Source: County Payroll

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**Copier Service Leases & Maint Allocations**

**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.00	2.17%	\$294	\$0	\$294	\$0	\$294
5 101-215 Clerk	7.00	7.61%	1,030	0	1,030	0	1,030
7 101-253 Treasurer	3.00	3.26%	441	0	441	0	441
8 101-265 Buildings & Grounds	6.08	6.61%	895	0	895	0	895
10 101-334 Court Security	4.29	4.66%	631	0	631	21	652
14 101-101 Bd of Commissioners	4.26	4.63%	627	0	627	21	647
15 101-140 Trial Court Criminal & Civil	16.24	17.64%	2,390	0	2,390	78	2,468
17 101-148 Family Division	12.70	13.80%	1,869	0	1,869	61	1,930
20 101-225 Equalization	1.00	1.09%	147	0	147	5	152
21 101-229/CRV Prosecutor/Crime Victim	10.00	10.86%	1,472	0	1,472	48	1,520
24 101-236 Register of Deeds	4.28	4.65%	630	0	630	21	650
28 101-275 Drain Commissioner	2.00	2.17%	294	0	294	10	304
37 101-400 Planning	3.19	3.47%	469	0	469	15	485
38 101-426 Emergency Management	1.00	1.09%	147	0	147	5	152
53 215 Friend of the Court	15.00	16.30%	2,207	0	2,207	72	2,280
<b>Subtotal</b>	92.04	100.00%	13,544	0	13,544	357	13,901
Direct Bills					0		0
<b>Total</b>					<b>\$13,544</b>		<b>\$13,901</b>

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

Source: County Payroll

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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%	\$1,675	\$0	\$1,675	\$44	\$1,719
<b>Subtotal</b>	<b>1</b>	<b>100.00%</b>	<b>1,675</b>	<b>0</b>	<b>1,675</b>	<b>44</b>	<b>1,719</b>
Direct Bills				0			0
<b>Total</b>				<b>\$1,675</b>		<b>\$1,719</b>	

Basis Units: Direct to Sheriff  
 Source:

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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	257,966	0.81%	\$320	\$0	\$320	\$0	\$320
4 101-211 Legal Counsel	67,038	0.21%	83	0	83	0	83
5 101-215 Clerk	487,470	1.53%	605	0	605	0	605
6 101-243 Land Information Services	268,651	0.85%	333	0	333	0	333
7 101-253 Treasurer	246,802	0.78%	306	0	306	0	306
8 101-265 Buildings & Grounds	631,629	1.99%	784	0	784	0	784
9 101-299 Miscellaneous	246,443	0.78%	306	0	306	0	306
10 101-334 Court Security	96,631	0.30%	120	0	120	3	123
11 101-865 Insurance	404,647	1.27%	502	0	502	14	516
13 637 Data Processing	143,153	0.45%	178	0	178	5	183
14 101-101 Bd of Commissioners	167,614	0.53%	208	0	208	6	214
15 101-140 Trial Court Criminal & Civil	1,426,333	4.49%	1,770	0	1,770	50	1,820
16 101-147 Jury Board	4,781	0.02%	6	0	6	0	6
17 101-148 Family Division	690,401	2.17%	857	0	857	24	881
18 101-151 Adult Probation	8,040	0.03%	10	0	10	0	10
19 101-191 Elections	59,640	0.19%	74	0	74	2	76
20 101-225 Equalization	175,595	0.55%	218	0	218	6	224
21 101-229/CRV Prosecutor/Crime Victim	669,503	2.11%	831	0	831	24	854
24 101-236 Register of Deeds	236,512	0.74%	293	0	293	8	302
26 101-257 Co-Op Extension	113,544	0.36%	141	0	141	4	145
28 101-275 Drain Commissioner	156,339	0.49%	194	0	194	6	199
29 101-280 Soil Conservation	15,500	0.05%	19	0	19	1	20
30 101-301 Sheriff's Dept	2,923,620	9.21%	3,628	0	3,628	103	3,731
33 101-331 Marine Law	127,523	0.40%	158	0	158	4	163
34 101-333 Road Patrol	113,729	0.36%	141	0	141	4	145
35 101-351 Jail	1,889,292	5.95%	2,344	0	2,344	66	2,411
36 101-355 Sheriff-Animal Control	54,880	0.17%	68	0	68	2	70
37 101-400 Planning	189,036	0.60%	235	0	235	7	241
38 101-426 Emergency Management	164,666	0.52%	204	0	204	6	210
39 101-430 Animal Control	151,693	0.48%	188	0	188	5	194
41 101-601 Health	459,653	1.45%	570	0	570	16	587
43 101-631 Substance Abuse	65,135	0.21%	81	0	81	2	83
44 101-648 Medical Examiners	120,400	0.38%	149	0	149	4	154
45 101-681 Veterans Burial	28,500	0.09%	35	0	35	1	36
46 101-682 Veterans Counselor	30,784	0.10%	38	0	38	1	39
47 101-689 Soldiers & Sailors	8,918	0.03%	11	0	11	0	11
50 201 Road Commission	11,334	0.04%	14	0	14	0	14
51 205 Central Dispatch	2,022,515	6.37%	2,510	0	2,510	71	2,581
52 208 Charlton Park Fund	606,043	1.91%	752	0	752	21	773
53 215 Friend of the Court	1,012,953	3.19%	1,257	0	1,257	36	1,293
56 227 Animal Shelter TNR Grant 2015	32,275	0.10%	40	0	40	1	41
57 228 Solid Waste	54,861	0.17%	68	0	68	2	70

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**Audit Allocations**

**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
59 230 Animal Shelter TNR Grant	32,275	0.10%	\$40	\$0	\$40	\$1	\$41
61 232 Animal Shelter Donations	21,552	0.07%	27	0	27	1	28
62 233 Barry Comm Resource Net	2,950	0.01%	4	0	4	0	4
65 236 Remonumentation Fund	66,757	0.21%	83	0	83	2	85
69 248 Building Rehab Fund	1,013,697	3.19%	1,258	0	1,258	36	1,294
70 250 Park & Rec Fund	18,022	0.06%	22	0	22	1	23
71 252 Co Agriculture Preserve	869	0.00%	1	0	1	0	1
73 255 EDC	107,394	0.34%	133	0	133	4	137
74 256 ROD Automation	77,775	0.24%	97	0	97	3	99
76 259 Local Corr Officer	3,030	0.01%	4	0	4	0	4
77 260 Victims Services	5,941	0.02%	7	0	7	0	8
79 264 Concealed Pistol Licensing	506	0.00%	1	0	1	0	1
82 267 Crime Victim Rights	54,342	0.17%	67	0	67	2	69
83 269 Law Library	17,940	0.06%	22	0	22	1	23
84 275 Comm on Aging	1,585,181	4.99%	1,967	0	1,967	56	2,023
85 276 CDBG	147,943	0.47%	184	0	184	5	189
86 277 Middleville Police Serv	264,873	0.83%	329	0	329	9	338
87 279 MSHDA Home Program	148,914	0.47%	185	0	185	5	190
88 281 Swift & Sure Sanctions	108,915	0.34%	135	0	135	4	139
89 282 56B Sobriety Court	73,577	0.23%	91	0	91	3	94
90 283 Comm Corrections	68,104	0.21%	85	0	85	2	87
92 285 Adult Drug Court	149,871	0.47%	186	0	186	5	191
93 286 Juvenile Drug Court	67,185	0.21%	83	0	83	2	86
94 287 Mich Justice Training	6,496	0.02%	8	0	8	0	8
95 290 Social Welfare	6,559	0.02%	8	0	8	0	8
96 292 CC Probate	596,060	1.88%	740	0	740	21	761
97 292 CC Wrap Around	82,764	0.26%	103	0	103	3	106
98 292 CC Juv Justice	214,812	0.68%	267	0	267	8	274
99 292 Child Care Fund	77,147	0.24%	96	0	96	3	98
102 297 Diverted Felons	81,616	0.26%	101	0	101	3	104
112 368 Thornapple Manor	1,360,717	4.28%	1,688	0	1,688	48	1,736
128 515 2015 Delinquent Tax Payment	10,557	0.03%	13	0	13	0	13
130 517 Foreclosure Fund	450	0.00%	1	0	1	0	1
134 588 Transit Fund	1,572,142	4.95%	1,951	0	1,951	55	2,006
135 595 Commissary	109,372	0.34%	136	0	136	4	140
136 660 Telephone	29,859	0.09%	37	0	37	1	38
137 661 Vehicle Fund	189,624	0.60%	235	0	235	7	242
138 676 Worker's Comp Fund	176,574	0.56%	219	0	219	6	225
139 677 Health Ins. Fund	2,126,760	6.70%	2,639	0	2,639	75	2,714
140 678 Disability Fund	76,749	0.24%	95	0	95	3	98
141 680 Fringe Benefit Fund	63,037	0.20%	78	0	78	2	80
142 681 Life Ins. Fund	48,267	0.15%	60	0	60	2	62

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**Audit Allocations**

**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
143 682 Retirement Fund	3,795,389	11.95%	\$4,710	\$0	\$4,710	\$134	\$4,843
144 683 Dental/Optical	65,495	0.21%	81	0	81	2	84
145 684 Unemployment	5,308	0.02%	7	0	7	0	7
150 804 Drain Maint	5,118	0.02%	6	0	6	0	7
152 843 Gun Lake Weed Assess	223,630	0.70%	277	0	277	8	285
154 Mental Health	154,500	0.49%	192	0	192	5	197
155 Other	186	0.00%	0	0	0	0	0
<b>Subtotal</b>	<b>31,758,843</b>	<b>100.00%</b>	<b>39,409</b>	<b>0</b>	<b>39,409</b>	<b>1,040</b>	<b>40,448</b>
Direct Bills					0		0
<b>Total</b>					<b>\$39,409</b>		<b>\$40,448</b>

Basis Units: Dollar Value of Expenditures

Source: Annual Audit

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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%	\$959	\$0	\$959	\$0	\$959
2 Equipment Depreciation	1	7.69%	959	0	959	0	959
3 101-175 Administration	1	7.69%	959	0	959	0	959
4 101-211 Legal Counsel	1	7.69%	959	0	959	0	959
5 101-215 Clerk	1	7.69%	959	0	959	0	959
6 101-243 Land Information Services	1	7.69%	959	0	959	0	959
7 101-253 Treasurer	1	7.69%	959	0	959	0	959
8 101-265 Buildings & Grounds	1	7.69%	959	0	959	0	959
9 101-299 Miscellaneous	1	7.69%	959	0	959	0	959
10 101-334 Court Security	1	7.69%	959	0	959	82	1,041
11 101-865 Insurance	1	7.69%	959	0	959	82	1,041
12 101-865-1 Property Insurance	1	7.69%	959	0	959	82	1,041
13 637 Data Processing	1	7.69%	959	0	959	82	1,041
<b>Subtotal</b>	13	100.00%	12,461	0	12,461	329	12,790
Direct Bills					0		0
<b>Total</b>					<b>\$12,461</b>		<b>\$12,790</b>

Basis Units: Each Central Service Dept  
 Source:

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**Accounting Allocations**

**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	337	1.49%	\$443	\$0	\$443	\$0	\$443
4 101-211 Legal Counsel	56	0.25%	74	0	74	0	74
5 101-215 Clerk	408	1.81%	537	0	537	0	537
6 101-243 Land Information Services	303	1.34%	398	0	398	0	398
7 101-253 Treasurer	305	1.35%	401	0	401	0	401
8 101-265 Buildings & Grounds	765	3.38%	1,006	0	1,006	0	1,006
9 101-299 Miscellaneous	186	0.82%	245	0	245	0	245
10 101-334 Court Security	156	0.69%	205	0	205	6	211
11 101-865 Insurance	4	0.02%	5	0	5	0	5
14 101-101 Bd of Commissioners	286	1.27%	376	0	376	11	387
15 101-140 Trial Court Criminal & Civil	933	4.13%	1,227	0	1,227	36	1,263
16 101-147 Jury Board	24	0.11%	32	0	32	1	32
17 101-148 Family Division	840	3.72%	1,105	0	1,105	33	1,137
18 101-151 Adult Probation	67	0.30%	88	0	88	3	91
19 101-191 Elections	67	0.30%	88	0	88	3	91
20 101-225 Equalization	331	1.46%	435	0	435	13	448
21 101-229/CRV Prosecutor/Crime Victim	458	2.03%	602	0	602	18	620
24 101-236 Register of Deeds	355	1.57%	467	0	467	14	481
25 101-254 Tax Tribunal	10	0.04%	13	0	13	0	14
26 101-257 Co-Op Extension	16	0.07%	21	0	21	1	22
28 101-275 Drain Commissioner	347	1.54%	456	0	456	13	470
29 101-280 Soil Conservation	1	0.00%	1	0	1	0	1
30 101-301 Sheriff's Dept	902	3.99%	1,186	0	1,186	35	1,221
32 101-317 Snowmobile Enforcement	6	0.03%	8	0	8	0	8
33 101-331 Marine Law	232	1.03%	305	0	305	9	314
34 101-333 Road Patrol	307	1.36%	404	0	404	12	416
35 101-351 Jail	1,129	4.99%	1,485	0	1,485	44	1,528
36 101-355 Sheriff-Animal Control	294	1.30%	387	0	387	11	398
37 101-400 Planning	430	1.90%	565	0	565	17	582
38 101-426 Emergency Management	370	1.64%	487	0	487	14	501
39 101-430 Animal Control	571	2.53%	751	0	751	22	773
41 101-601 Health	6	0.03%	8	0	8	0	8
43 101-631 Substance Abuse	6	0.03%	8	0	8	0	8
44 101-648 Medical Examiners	34	0.15%	45	0	45	1	46
45 101-681 Veterans Burial	47	0.21%	62	0	62	2	64
46 101-682 Veterans Counselor	69	0.31%	91	0	91	3	93
47 101-689 Soldiers & Sailors	10	0.04%	13	0	13	0	14
49 101-999 Appropriations	23	0.10%	30	0	30	1	31
50 201 Road Commission	80	0.35%	105	0	105	3	108
51 205 Central Dispatch	947	4.19%	1,245	0	1,245	37	1,282
52 208 Charlton Park Fund	1,075	4.76%	1,414	0	1,414	42	1,455
53 215 Friend of the Court	444	1.96%	584	0	584	17	601

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**Accounting Allocations**

**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
55 226 Sheriff K9 Donation	2	0.01%	\$3	\$0	\$3	\$0	\$3
56 227 Animal Shelter TNR Grant 2015	34	0.15%	45	0	45	1	46
57 228 Solid Waste	78	0.35%	103	0	103	3	106
61 232 Animal Shelter Donations	132	0.58%	174	0	174	5	179
62 233 Barry Comm Resource Net	10	0.04%	13	0	13	0	14
65 236 Remonumentation Fund	189	0.84%	249	0	249	7	256
69 248 Building Rehab Fund	81	0.36%	107	0	107	3	110
70 250 Park & Rec Fund	122	0.54%	160	0	160	5	165
71 252 Co Agriculture Preserve	5	0.02%	7	0	7	0	7
73 255 EDC	1	0.00%	1	0	1	0	1
74 256 ROD Automation	105	0.46%	138	0	138	4	142
76 259 Local Corr Officer	9	0.04%	12	0	12	0	12
77 260 Victims Services	56	0.25%	74	0	74	2	76
82 267 Crime Victim Rights	243	1.08%	320	0	320	9	329
83 269 Law Library	28	0.12%	37	0	37	1	38
84 275 Comm on Aging	1,616	7.15%	2,125	0	2,125	63	2,188
85 276 CDBG	35	0.15%	46	0	46	1	47
86 277 Middleville Police Serv	316	1.40%	416	0	416	12	428
87 279 MSHDA Home Program	27	0.12%	36	0	36	1	37
88 281 Swift & Sure Sanctions	319	1.41%	420	0	420	12	432
89 282 56B Sobriety Court	338	1.50%	445	0	445	13	458
90 283 Comm Corrections	284	1.26%	373	0	373	11	384
92 285 Adult Drug Court	392	1.73%	516	0	516	15	531
93 286 Juvenile Drug Court	392	1.73%	516	0	516	15	531
94 287 Mich Justice Training	13	0.06%	17	0	17	1	18
95 290 Social Welfare	7	0.03%	9	0	9	0	9
96 292 CC Probate	566	2.50%	744	0	744	22	766
97 292 CC Wrap Around	342	1.51%	450	0	450	13	463
98 292 CC Juv Justice	49	0.22%	64	0	64	2	66
99 292 Child Care Fund	313	1.38%	412	0	412	12	424
101 295 Airport Fund	309	1.37%	406	0	406	12	418
102 297 Diverted Felons	6	0.03%	8	0	8	0	8
103 352 FOC Ren Debt Relocations	6	0.03%	8	0	8	0	8
104 354 Yankee Springs Water	3	0.01%	4	0	4	0	4
105 355 Middleville Water Debt	3	0.01%	4	0	4	0	4
106 356 Middleville Water Debt 206	3	0.01%	4	0	4	0	4
107 357 Fawn Lake Sewer	4	0.02%	5	0	5	0	5
108 358 Yankee Spring	3	0.01%	4	0	4	0	4
109 359 Finkbeiner/Crain Debt	4	0.02%	5	0	5	0	5
112 368 Thornapple Manor	15	0.07%	20	0	20	1	20
115 374 1999 BPW Middleville	4	0.02%	5	0	5	0	5
117 377 Leach & Middle Lake	3	0.01%	4	0	4	0	4

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**Accounting Allocations**

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
125 512 Thornapple Manor Fund	98	0.43%	\$129	\$0	\$129	\$4	\$133
126 513 2013 Delinquent Tax Payment	14	0.06%	18	0	18	1	19
127 514 2014 Delinquent Tax Payment	10	0.04%	13	0	13	0	14
128 515 2015 Delinquent Tax Payment	2	0.01%	3	0	3	0	3
129 516 100% Tax Payment	7	0.03%	9	0	9	0	9
130 517 Foreclosure Fund	5	0.02%	7	0	7	0	7
134 588 Transit Fund	907	4.01%	1,193	0	1,193	35	1,228
135 595 Commissary	186	0.82%	245	0	245	7	252
136 660 Telephone	29	0.13%	38	0	38	1	39
137 661 Vehicle Fund	33	0.15%	43	0	43	1	45
138 676 Worker's Comp Fund	10	0.04%	13	0	13	0	14
139 677 Health Ins. Fund	85	0.38%	112	0	112	3	115
140 678 Disability Fund	191	0.85%	251	0	251	7	259
141 680 Fringe Benefit Fund	3	0.01%	4	0	4	0	4
142 681 Life Ins. Fund	25	0.11%	33	0	33	1	34
143 682 Retirement Fund	37	0.16%	49	0	49	1	50
144 683 Dental/Optical	206	0.91%	271	0	271	8	279
145 684 Unemployment	3	0.01%	4	0	4	0	4
149 801 Drain Fund	667	2.95%	877	0	877	26	903
150 804 Drain Maint	85	0.38%	112	0	112	3	115
152 843 Gun Lake Weed Assess	38	0.17%	50	0	50	1	51
153 851 Drain Debt	3	0.01%	4	0	4	0	4
155 Other	255	1.13%	335	0	335	10	345
<b>Subtotal</b>	22,603	100.00%	29,725	0	29,725	784	30,509
Direct Bills					0		0
<b>Total</b>					<b>\$29,725</b>	<b>\$30,509</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	2.00	0.79%	\$60	\$0	\$60	\$0	\$60
5 101-215 Clerk	7.00	2.76%	209	0	209	0	209
6 101-243 Land Information Services	4.00	1.58%	119	0	119	0	119
7 101-253 Treasurer	3.00	1.18%	89	0	89	0	89
8 101-265 Buildings & Grounds	6.08	2.39%	181	0	181	0	181
9 101-299 Miscellaneous	0.03	0.01%	1	0	1	0	1
10 101-334 Court Security	4.29	1.69%	128	0	128	4	132
14 101-101 Bd of Commissioners	4.26	1.68%	127	0	127	4	131
15 101-140 Trial Court Criminal & Civil	16.24	6.40%	484	0	484	14	498
16 101-147 Jury Board	0.02	0.01%	0	0	0	0	0
17 101-148 Family Division	12.70	5.00%	379	0	379	11	390
19 101-191 Elections	0.17	0.07%	5	0	5	0	5
20 101-225 Equalization	1.00	0.39%	30	0	30	1	31
21 101-229/CRV Prosecutor/Crime Victim	10.00	3.94%	298	0	298	9	307
24 101-236 Register of Deeds	4.28	1.69%	128	0	128	4	131
28 101-275 Drain Commissioner	2.00	0.79%	60	0	60	2	61
30 101-301 Sheriff's Dept	37.18	14.64%	1,109	0	1,109	32	1,141
32 101-317 Snowmobile Enforcement	0.01	0.00%	0	0	0	0	0
33 101-331 Marine Law	3.57	1.41%	107	0	107	3	110
35 101-351 Jail	24.36	9.60%	727	0	727	21	748
36 101-355 Sheriff-Animal Control	1.00	0.39%	30	0	30	1	31
37 101-400 Planning	3.19	1.26%	95	0	95	3	98
38 101-426 Emergency Management	1.00	0.39%	30	0	30	1	31
39 101-430 Animal Control	2.26	0.89%	67	0	67	2	69
46 101-682 Veterans Counselor	0.07	0.03%	2	0	2	0	2
51 205 Central Dispatch	17.91	7.06%	534	0	534	15	550
52 208 Charlton Park Fund	7.32	2.88%	218	0	218	6	225
53 215 Friend of the Court	15.00	5.91%	447	0	447	13	460
65 236 Remonumentation Fund	0.46	0.18%	14	0	14	0	14
70 250 Park & Rec Fund	0.14	0.05%	4	0	4	0	4
84 275 Comm on Aging	30.26	11.92%	902	0	902	26	928
88 281 Swift & Sure Sanctions	5.51	2.17%	164	0	164	5	169
134 588 Transit Fund	27.58	10.86%	823	0	823	24	846
<b>Subtotal</b>	253.89	100.00%	7,572	0	7,572	200	7,772
Direct Bills					0		0
<b>Total</b>					<b>\$7,572</b>		<b>\$7,772</b>

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

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**OPEB Valuation Allocations**

**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.00	1.02%	\$117	\$0	\$117	\$0	\$117
5 101-215 Clerk	7.00	3.57%	408	0	408	0	408
6 101-243 Land Information Services	4.00	2.04%	233	0	233	0	233
7 101-253 Treasurer	3.00	1.53%	175	0	175	0	175
8 101-265 Buildings & Grounds	6.08	3.10%	354	0	354	0	354
9 101-299 Miscellaneous	0.03	0.01%	1	0	1	0	1
10 101-334 Court Security	4.29	2.19%	250	0	250	7	258
14 101-101 Bd of Commissioners	4.26	2.17%	248	0	248	7	256
15 101-140 Trial Court Criminal & Civil	16.24	8.28%	946	0	946	28	974
16 101-147 Jury Board	0.02	0.01%	1	0	1	0	1
17 101-148 Family Division	12.70	6.48%	740	0	740	22	762
19 101-191 Elections	0.17	0.09%	10	0	10	0	10
20 101-225 Equalization	1.00	0.51%	58	0	58	2	60
21 101-229/CRV Prosecutor/Crime Victim	10.00	5.10%	583	0	583	17	600
24 101-236 Register of Deeds	4.28	2.18%	249	0	249	7	257
28 101-275 Drain Commissioner	2.00	1.02%	117	0	117	3	120
30 101-301 Sheriff's Dept	37.18	18.96%	2,166	0	2,166	64	2,231
32 101-317 Snowmobile Enforcement	0.01	0.00%	0	0	0	0	0
33 101-331 Marine Law	3.57	1.82%	208	0	208	6	214
35 101-351 Jail	24.36	12.43%	1,420	0	1,420	42	1,462
36 101-355 Sheriff-Animal Control	1.00	0.51%	58	0	58	2	60
37 101-400 Planning	3.19	1.63%	186	0	186	6	191
38 101-426 Emergency Management	1.00	0.51%	58	0	58	2	60
39 101-430 Animal Control	2.26	1.15%	131	0	131	4	135
46 101-682 Veterans Counselor	0.07	0.04%	4	0	4	0	4
51 205 Central Dispatch	17.91	9.14%	1,044	0	1,044	31	1,075
52 208 Charlton Park Fund	7.32	3.73%	427	0	427	13	439
53 215 Friend of the Court	15.00	7.65%	874	0	874	26	900
65 236 Remonumentation Fund	0.46	0.23%	27	0	27	1	27
70 250 Park & Rec Fund	0.14	0.07%	8	0	8	0	8
88 281 Swift & Sure Sanctions	5.51	2.81%	321	0	321	10	331
<b>Subtotal</b>	196.05	100.00%	11,423	0	11,423	301	11,724
Direct Bills					0		0
<b>Total</b>					<b>\$11,423</b>		<b>\$11,724</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	OPEB Valuation	General Government	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$959	\$0	\$0	\$0	\$0	\$959
2 Equipment Depreciation	0	0	0	0	959	0	0	0	0	959
3 101-175 Administration	112	294	0	320	959	443	60	117	0	2,304
4 101-211 Legal Counsel	0	0	0	83	959	74	0	0	0	1,115
5 101-215 Clerk	391	1,030	0	605	959	537	209	408	0	4,138
6 101-243 Land Information Services	0	0	0	333	959	398	119	233	0	2,043
7 101-253 Treasurer	168	441	0	306	959	401	89	175	0	2,539
8 101-265 Buildings & Grounds	340	895	0	784	959	1,006	181	354	0	4,519
9 101-299 Miscellaneous	0	0	0	306	959	245	1	1	0	1,511
10 101-334 Court Security	248	652	0	123	1,041	211	132	258	0	2,664
11 101-865 Insurance	0	0	0	516	1,041	5	0	0	0	1,563
12 101-865-1 Property Insurance	0	0	0	0	1,041	0	0	0	0	1,041
13 637 Data Processing	0	0	0	183	1,041	0	0	0	0	1,223
14 101-101 Bd of Commissioners	246	647	0	214	0	387	131	256	0	1,881
15 101-140 Trial Court Criminal & Civil	938	2,468	0	1,820	0	1,263	498	974	0	7,962
16 101-147 Jury Board	0	0	0	6	0	32	0	1	0	40
17 101-148 Family Division	733	1,930	0	881	0	1,137	390	762	0	5,833
18 101-151 Adult Probation	0	0	0	10	0	91	0	0	0	101
19 101-191 Elections	0	0	0	76	0	91	5	10	0	183
20 101-225 Equalization	58	152	0	224	0	448	31	60	0	973
21 101-229/CRV Prosecutor/Crime Victim	577	1,520	0	854	0	620	307	600	0	4,478
24 101-236 Register of Deeds	247	650	0	302	0	481	131	257	0	2,068
25 101-254 Tax Tribunal	0	0	0	0	0	14	0	0	0	14
26 101-257 Co-Op Extension	0	0	0	145	0	22	0	0	0	167
28 101-275 Drain Commissioner	115	304	0	199	0	470	61	120	0	1,270
29 101-280 Soil Conservation	0	0	0	20	0	1	0	0	0	21
30 101-301 Sheriff's Dept	0	0	1,719	3,731	0	1,221	1,141	2,231	0	10,043
32 101-317 Snowmobile Enforcement	0	0	0	0	0	8	0	0	0	9
33 101-331 Marine Law	0	0	0	163	0	314	110	214	0	801
34 101-333 Road Patrol	0	0	0	145	0	416	0	0	0	561
35 101-351 Jail	0	0	0	2,411	0	1,528	748	1,462	0	6,149
36 101-355 Sheriff-Animal Control	0	0	0	70	0	398	31	60	0	559
37 101-400 Planning	184	485	0	241	0	582	98	191	0	1,782
38 101-426 Emergency Management	58	152	0	210	0	501	31	60	0	1,011
39 101-430 Animal Control	0	0	0	194	0	773	69	135	0	1,171
41 101-601 Health	0	0	0	587	0	8	0	0	0	595
43 101-631 Substance Abuse	0	0	0	83	0	8	0	0	0	91
44 101-648 Medical Examiners	0	0	0	154	0	46	0	0	0	200
45 101-681 Veterans Burial	0	0	0	36	0	64	0	0	0	100
46 101-682 Veterans Counselor	0	0	0	39	0	93	2	4	0	139
47 101-689 Soldiers & Sailors	0	0	0	11	0	14	0	0	0	25

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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	OPEB Valuation	General Government	Total
49 101-999 Appropriations	\$0	\$0	\$0	\$0	\$0	\$31	\$0	\$0	\$0	\$31
50 201 Road Commission	0	0	0	14	0	108	0	0	0	123
51 205 Central Dispatch	0	0	0	2,581	0	1,282	550	1,075	0	5,487
52 208 Charlton Park Fund	0	0	0	773	0	1,455	225	439	0	2,893
53 215 Friend of the Court	866	2,280	0	1,293	0	601	460	900	0	6,400
55 226 Sheriff K9 Donation	0	0	0	0	0	3	0	0	0	3
56 227 Animal Shelter TNR Grant 2015	0	0	0	41	0	46	0	0	0	87
57 228 Solid Waste	0	0	0	70	0	106	0	0	0	176
59 230 Animal Shelter TNR Grant	0	0	0	41	0	0	0	0	0	41
61 232 Animal Shelter Donations	0	0	0	28	0	179	0	0	0	206
62 233 Barry Comm Resource Net	0	0	0	4	0	14	0	0	0	17
65 236 Remonumentation Fund	0	0	0	85	0	256	14	27	0	382
69 248 Building Rehab Fund	0	0	0	1,294	0	110	0	0	0	1,403
70 250 Park & Rec Fund	0	0	0	23	0	165	4	8	0	201
71 252 Co Agriculture Preserve	0	0	0	1	0	7	0	0	0	8
73 255 EDC	0	0	0	137	0	1	0	0	0	138
74 256 ROD Automation	0	0	0	99	0	142	0	0	0	241
76 259 Local Corr Officer	0	0	0	4	0	12	0	0	0	16
77 260 Victims Services	0	0	0	8	0	76	0	0	0	83
79 264 Concealed Pistol Licensing	0	0	0	1	0	0	0	0	0	1
82 267 Crime Victim Rights	0	0	0	69	0	329	0	0	0	398
83 269 Law Library	0	0	0	23	0	38	0	0	0	61
84 275 Comm on Aging	0	0	0	2,023	0	2,188	928	0	0	5,139
85 276 CDBG	0	0	0	189	0	47	0	0	0	236
86 277 Middleville Police Serv	0	0	0	338	0	428	0	0	0	766
87 279 MSHDA Home Program	0	0	0	190	0	37	0	0	0	227
88 281 Swift & Sure Sanctions	0	0	0	139	0	432	169	331	0	1,071
89 282 56B Sobriety Court	0	0	0	94	0	458	0	0	0	551
90 283 Comm Corrections	0	0	0	87	0	384	0	0	0	471
92 285 Adult Drug Court	0	0	0	191	0	531	0	0	0	722
93 286 Juvenile Drug Court	0	0	0	86	0	531	0	0	0	616
94 287 Mich Justice Training	0	0	0	8	0	18	0	0	0	26
95 290 Social Welfare	0	0	0	8	0	9	0	0	0	18
96 292 CC Probate	0	0	0	761	0	766	0	0	0	1,527
97 292 CC Wrap Around	0	0	0	106	0	463	0	0	0	569
98 292 CC Juv Justice	0	0	0	274	0	66	0	0	0	340
99 292 Child Care Fund	0	0	0	98	0	424	0	0	0	522
101 295 Airport Fund	0	0	0	0	0	418	0	0	0	418
102 297 Diverted Felons	0	0	0	104	0	8	0	0	0	112
103 352 FOC Ren Debt Relocations	0	0	0	0	0	8	0	0	0	8
104 354 Yankee Springs Water	0	0	0	0	0	4	0	0	0	4

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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	OPEB Valuation	General Government	Total
105 355 Middleville Water Debt	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$4
106 356 Middleville Water Debt 206	0	0	0	0	0	4	0	0	0	4
107 357 Fawn Lake Sewer	0	0	0	0	0	5	0	0	0	5
108 358 Yankee Spring	0	0	0	0	0	4	0	0	0	4
109 359 Finkbeiner/Crain Debt	0	0	0	0	0	5	0	0	0	5
112 368 Thornapple Manor	0	0	0	1,736	0	20	0	0	0	1,736
115 374 1999 BPW Middleville	0	0	0	0	0	5	0	0	0	5
117 377 Leach & Middle Lake	0	0	0	0	0	4	0	0	0	4
125 512 Thornapple Manor Fund	0	0	0	0	0	133	0	0	0	133
126 513 2013 Delinquent Tax Payment	0	0	0	0	0	19	0	0	0	19
127 514 2014 Delinquent Tax Payment	0	0	0	0	0	14	0	0	0	14
128 515 2015 Delinquent Tax Payment	0	0	0	13	0	3	0	0	0	16
129 516 100% Tax Payment	0	0	0	0	0	9	0	0	0	9
130 517 Foreclosure Fund	0	0	0	1	0	7	0	0	0	7
134 588 Transit Fund	0	0	0	2,006	0	1,228	846	0	0	4,080
135 595 Commissary	0	0	0	140	0	252	0	0	0	391
136 660 Telephone	0	0	0	38	0	39	0	0	0	77
137 661 Vehicle Fund	0	0	0	242	0	45	0	0	0	287
138 676 Worker's Comp Fund	0	0	0	225	0	14	0	0	0	239
139 677 Health Ins. Fund	0	0	0	2,714	0	115	0	0	0	2,829
140 678 Disability Fund	0	0	0	98	0	259	0	0	0	357
141 680 Fringe Benefit Fund	0	0	0	80	0	4	0	0	0	84
142 681 Life Ins. Fund	0	0	0	62	0	34	0	0	0	95
143 682 Retirement Fund	0	0	0	4,843	0	50	0	0	0	4,893
144 683 Dental/Optical	0	0	0	84	0	279	0	0	0	362
145 684 Unemployment	0	0	0	7	0	4	0	0	0	11
149 801 Drain Fund	0	0	0	0	0	903	0	0	0	903
150 804 Drain Maint	0	0	0	7	0	115	0	0	0	122
152 843 Gun Lake Weed Assess	0	0	0	285	0	51	0	0	0	337
153 851 Drain Debt	0	0	0	0	0	4	0	0	0	4
154 Mental Health	0	0	0	197	0	0	0	0	0	197
155 Other	0	0	0	0	0	345	0	0	0	345
<b>Total</b>	<b>\$5,282</b>	<b>\$13,901</b>	<b>\$1,719</b>	<b>\$40,448</b>	<b>\$12,790</b>	<b>\$30,509</b>	<b>\$7,772</b>	<b>\$11,724</b>	<b>\$0</b>	<b>\$124,146</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
Personnel Costs				
Salaries	S1	85,695	0	85,695
<i>Salary % Split</i>			.00%	100.00%
Benefits	S	8,346	0	8,346
Subtotal - Personnel Costs		94,041	0	94,041
Services & Supplies Cost				
744-000 Uniforms & Accessories	S	1,719	0	1,719
748-000 Other Supplies	S	849	0	849
813-000 Dry Cleaning & Laundry	S	22	0	22
Subtotal - Services & Supplies		2,590	0	2,590
<b>Department Cost Total</b>		96,631	0	96,631
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		96,631	0	96,631
General Admin Distribution			0	0
<b>Grand Total</b>		<b>\$96,631</b>		<b>\$96,631</b>

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

Dept:10 101-334 Court Security

Department	First Incoming	Second Incoming	Court Security
1 Courts & Law	\$1,858	\$6	\$1,864
Subtotal - Building Depreciation	1,858	6	1,864
2 C & L Building Equipment	17	0	17
Subtotal - Equipment Depreciation	17	0	17
3 County Coordination	384	107	491
3 Accounting	588	165	753
3 Personnel Management	448	125	573
Subtotal - 101-175 Administration	1,419	397	1,816
4 Labor Relations	7	0	8
Subtotal - 101-211 Legal Counsel	7	0	8
5 Payroll / Fringe	1,481	349	1,830
5 Accounting	202	48	249
Subtotal - 101-215 Clerk	1,682	397	2,079
6 Land Info Services	768	176	944
Subtotal - 101-243 Land Information S	768	176	944
7 General Fund Revenues	2,143	509	2,652
Subtotal - 101-253 Treasurer	2,143	509	2,652
8 Courts & Law	5,644	825	6,469
Subtotal - 101-265 Buildings & Ground:	5,644	825	6,469
9 Paper	240	8	248
9 Copier Service Leases & Maint	631	21	652
9 Audit	120	3	123
9 Cost Plan	959	82	1,041
9 Accounting	205	6	211
9 Human Resource Admin	128	4	132
9 OPEB Valuation	250	7	258
Subtotal - 101-299 Miscellaneous	2,533	131	2,664
10 Court Security	0	1,873	1,873

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

Dept:10 101-334 Court Security

Department	First Incoming	Second Incoming	Court Security
Subtotal - 101-334 Court Security	\$0	\$1,873	\$1,873
11 General Liability	0	126	126
11 Public Officials	0	654	654
11 Employee Benefits	0	542	542
11 Retirement Fund	0	38,269	38,269
Subtotal - 101-865 Insurance	0	39,591	39,591
12 Courts & Law	0	229	229
Subtotal - 101-865-1 Property Insuranc	0	229	229
13 Computer Services	0	702	702
13 Audit Software	0	0	0
Subtotal - 637 Data Processing	0	702	702
<b>Total Incoming</b>	<b>16,072</b>	<b>44,836</b>	<b>60,908</b>
<b>C. Total Allocated</b>		<b>\$157,539</b>	<b>\$157,539</b>
			100.00%

**Barry County, Michigan**  
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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	3.83%	\$4,316	\$0	\$4,316	\$0	\$4,316
10 101-334 Court Security	375	1.66%	1,873	0	1,873	0	1,873
15 101-140 Trial Court Criminal & Civil	5,388	23.88%	26,918	0	26,918	11,331	38,249
17 101-148 Family Division	5,698	25.26%	28,467	0	28,467	11,983	40,450
18 101-151 Adult Probation	2,848	12.62%	14,228	0	14,228	5,989	20,218
21 101-229/CRV Prosecutor/Crime Victim	2,220	9.84%	11,091	0	11,091	4,669	15,760
83 269 Law Library	240	1.06%	1,199	0	1,199	505	1,704
90 283 Comm Corrections	230	1.02%	1,149	0	1,149	484	1,633
92 285 Adult Drug Court	298	1.32%	1,489	0	1,489	627	2,115
96 292 CC Probate	120	0.53%	600	0	600	252	852
97 292 CC Wrap Around	336	1.49%	1,679	0	1,679	707	2,385
98 292 CC Juv Justice	670	2.97%	3,347	0	3,347	1,409	4,756
155 Other	3,272	14.50%	16,347	0	16,347	6,881	23,228
<b>Subtotal</b>	22,559	100.00%	112,703	0	112,703	44,836	157,539
Direct Bills					0		0
<b>Total</b>					<b>\$112,703</b>	<b>\$157,539</b>	

Basis Units: Assigned Square Footage  
 Source:

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

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

Department	Court Security	Total
8 101-265 Buildings & Grounds	\$4,316	\$4,316
10 101-334 Court Security	1,873	1,873
15 101-140 Trial Court Criminal & Civil	38,249	38,249
17 101-148 Family Division	40,450	40,450
18 101-151 Adult Probation	20,218	20,218
21 101-229/CRV Prosecutor/Crime Victim	15,760	15,760
83 269 Law Library	1,704	1,704
90 283 Comm Corrections	1,633	1,633
92 285 Adult Drug Court	2,115	2,115
96 292 CC Probate	852	852
97 292 CC Wrap Around	2,385	2,385
98 292 CC Juv Justice	4,756	4,756
155 Other	23,228	23,228
<b>Total</b>	<b>\$157,539</b>	<b>\$157,539</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.
- **Public Official Liability** - This policy covers errors and omissions, embezzlement and fraud which may be perpetrated by any employee of the County. The cost for the coverage is allocated to all departments based on the number of employees assigned.
- **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)**

- Retirement Fund** - The County operates an employee retirement fund (Fund 682). In 2016, The Board of Commissioners authorized a transfer from the Delinquent Tax Umbrella Fund to pay down the unfunded liability. An additional transfer was made from the General Fund into the Retirement Fund (682 – Retirement). These transfers were used to finance supplemental contributions to MERS in the amounts of \$1,750,000 and \$500,000, respectively. These contributions are allocated to departments based on FTEs.

**NOTE:** The supplemental contribution to MERS retirement fund resulted in a material impact on the computed carry forward for both the friend of the court and the prosecutor. An adjustment has been made to eliminate the impact on the carry forward for the 2018 proposed costs.

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	Retirement Fund
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										
Insurance	P	372,760	0	109,265	41,153	38,432	61,136	122,774	0	0
Misc Deductables 101-865-910.080	P	0	0	0	0	0	0	0	0	0
101-999-999-677 Health Ins. Contributi	P	29,533	0	0	0	0	0	0	29,533	0
101-999-999-681 Life Ins. Contribution	P	2,354	0	0	0	0	0	0	2,354	0
682-861-718-000 Employer Share Reti	P	2,250,000	0	0	0	0	0	0	0	2,250,000
Subtotal - Services & Supplies		2,654,647	0	109,265	41,153	38,432	61,136	122,774	31,887	2,250,000
<b>Department Cost Total</b>		<b>2,654,647</b>	<b>0</b>	<b>109,265</b>	<b>41,153</b>	<b>38,432</b>	<b>61,136</b>	<b>122,774</b>	<b>31,887</b>	<b>2,250,000</b>
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		<b>2,654,647</b>	<b>0</b>	<b>109,265</b>	<b>41,153</b>	<b>38,432</b>	<b>61,136</b>	<b>122,774</b>	<b>31,887</b>	<b>2,250,000</b>
General Admin Distribution				0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$2,654,647</b>		<b>\$109,265</b>	<b>\$41,153</b>	<b>\$38,432</b>	<b>\$61,136</b>	<b>\$122,774</b>	<b>\$31,887</b>	<b>\$2,250,000</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	Retirement Fund
3 County Coordination	\$1,607	\$448	\$85	\$32	\$30	\$47	\$95	\$25	\$1,741
3 Accounting	15	4	1	0	0	0	1	0	16
3 Risk Management	12,582	3,481	661	249	233	370	743	193	13,615
Subtotal - 101-175 Administration	14,204	3,933	747	281	263	418	839	218	15,372
5 Accounting	5	1	0	0	0	0	0	0	5
Subtotal - 101-215 Clerk	5	1	0	0	0	0	0	0	5
7 General Fund Revenues	55	13	3	1	1	2	3	1	58
Subtotal - 101-253 Treasurer	55	13	3	1	1	2	3	1	58
9 Audit	502	14	21	8	7	12	24	6	438
9 Cost Plan	959	82	43	16	15	24	48	13	882
9 Accounting	5	0	0	0	0	0	0	0	5
Subtotal - 101-299 Miscellaneous	1,466	97	64	24	23	36	72	19	1,324
11 General Liability	0	527	22	8	8	12	24	6	447
Subtotal - 101-865 Insurance	0	527	22	8	8	12	24	6	447
13 Audit Software	0	0	0	0	0	0	0	0	0
Subtotal - 637 Data Processing	0	0	0	0	0	0	0	0	0
<b>Total Incoming</b>	<b>15,730</b>	<b>4,572</b>	<b>836</b>	<b>315</b>	<b>294</b>	<b>468</b>	<b>939</b>	<b>244</b>	<b>17,207</b>
<b>C. Total Allocated</b>	<b>\$2,674,948</b>	<b>\$110,100</b>	<b>\$41,468</b>	<b>\$38,726</b>	<b>\$61,603</b>	<b>\$123,713</b>	<b>\$32,131</b>	<b>\$2,267,207</b>	

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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	1	100.00%	\$109,912	\$0	\$109,912	\$188	\$110,100
<b>Subtotal</b>			109,912	0	109,912	188	110,100
Direct Bills					0		0
<b>Total</b>					\$109,912		<b>\$110,100</b>

Basis Units: Direct to Property Schedule  
 Source:

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

CY 2016  
11/8/2017

**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	257,966	0.81%	\$336	\$0	\$336	\$0	\$336
4 101-211 Legal Counsel	67,038	0.21%	87	0	87	0	87
5 101-215 Clerk	487,470	1.53%	635	0	635	0	635
6 101-243 Land Information Services	268,651	0.85%	350	0	350	0	350
7 101-253 Treasurer	246,802	0.78%	322	0	322	0	322
8 101-265 Buildings & Grounds	631,629	1.99%	823	0	823	0	823
9 101-299 Miscellaneous	246,443	0.78%	321	0	321	0	321
10 101-334 Court Security	96,631	0.30%	126	0	126	0	126
11 101-865 Insurance	404,647	1.27%	527	0	527	0	527
13 637 Data Processing	143,153	0.45%	187	0	187	0	187
14 101-101 Bd of Commissioners	167,614	0.53%	218	0	218	0	219
15 101-140 Trial Court Criminal & Civil	1,426,333	4.49%	1,859	0	1,859	3	1,863
16 101-147 Jury Board	4,781	0.02%	6	0	6	0	6
17 101-148 Family Division	690,401	2.17%	900	0	900	2	902
18 101-151 Adult Probation	8,040	0.03%	10	0	10	0	10
19 101-191 Elections	59,640	0.19%	78	0	78	0	78
20 101-225 Equalization	175,595	0.55%	229	0	229	0	229
21 101-229/CRV Prosecutor/Crime Victim	669,503	2.11%	873	0	873	2	874
24 101-236 Register of Deeds	236,512	0.74%	308	0	308	1	309
26 101-257 Co-Op Extension	113,544	0.36%	148	0	148	0	148
28 101-275 Drain Commissioner	156,339	0.49%	204	0	204	0	204
29 101-280 Soil Conservation	15,500	0.05%	20	0	20	0	20
30 101-301 Sheriff's Dept	2,923,620	9.21%	3,811	0	3,811	7	3,818
33 101-331 Marine Law	127,523	0.40%	166	0	166	0	167
34 101-333 Road Patrol	113,729	0.36%	148	0	148	0	149
35 101-351 Jail	1,889,292	5.95%	2,463	0	2,463	5	2,467
36 101-355 Sheriff-Animal Control	54,880	0.17%	72	0	72	0	72
37 101-400 Planning	189,036	0.60%	246	0	246	0	247
38 101-426 Emergency Management	164,666	0.52%	215	0	215	0	215
39 101-430 Animal Control	151,693	0.48%	198	0	198	0	198
41 101-601 Health	459,653	1.45%	599	0	599	1	600
43 101-631 Substance Abuse	65,135	0.21%	85	0	85	0	85
44 101-648 Medical Examiners	120,400	0.38%	157	0	157	0	157
45 101-681 Veterans Burial	28,500	0.09%	37	0	37	0	37
46 101-682 Veterans Counselor	30,784	0.10%	40	0	40	0	40
47 101-689 Soldiers & Sailors	8,918	0.03%	12	0	12	0	12
50 201 Road Commission	11,334	0.04%	15	0	15	0	15
51 205 Central Dispatch	2,022,515	6.37%	2,636	0	2,636	5	2,641
52 208 Charlton Park Fund	606,043	1.91%	790	0	790	1	791
53 215 Friend of the Court	1,012,953	3.19%	1,320	0	1,320	2	1,323
56 227 Animal Shelter TNR Grant 2015	32,275	0.10%	42	0	42	0	42
57 228 Solid Waste	54,861	0.17%	72	0	72	0	72

**Barry County, Michigan**  
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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
59 230 Animal Shelter TNR Grant	32,275	0.10%	\$42	\$0	\$42	\$0	\$42
61 232 Animal Shelter Donations	21,552	0.07%	28	0	28	0	28
62 233 Barry Comm Resource Net	2,950	0.01%	4	0	4	0	4
65 236 Remonumentation Fund	66,757	0.21%	87	0	87	0	87
69 248 Building Rehab Fund	1,013,697	3.19%	1,321	0	1,321	2	1,324
70 250 Park & Rec Fund	18,022	0.06%	23	0	23	0	24
71 252 Co Agriculture Preserve	869	0.00%	1	0	1	0	1
73 255 EDC	107,394	0.34%	140	0	140	0	140
74 256 ROD Automation	77,775	0.24%	101	0	101	0	102
76 259 Local Corr Officer	3,030	0.01%	4	0	4	0	4
77 260 Victims Services	5,941	0.02%	8	0	8	0	8
79 264 Concealed Pistol Licensing	506	0.00%	1	0	1	0	1
82 267 Crime Victim Rights	54,342	0.17%	71	0	71	0	71
83 269 Law Library	17,940	0.06%	23	0	23	0	23
84 275 Comm on Aging	1,585,181	4.99%	2,066	0	2,066	4	2,070
85 276 CDBG	147,943	0.47%	193	0	193	0	193
86 277 Middleville Police Serv	264,873	0.83%	345	0	345	1	346
87 279 MSHDA Home Program	148,914	0.47%	194	0	194	0	194
88 281 Swift & Sure Sanctions	108,915	0.34%	142	0	142	0	142
89 282 56B Sobriety Court	73,577	0.23%	96	0	96	0	96
90 283 Comm Corrections	68,104	0.21%	89	0	89	0	89
92 285 Adult Drug Court	149,871	0.47%	195	0	195	0	196
93 286 Juvenile Drug Court	67,185	0.21%	88	0	88	0	88
94 287 Mich Justice Training	6,496	0.02%	8	0	8	0	8
95 290 Social Welfare	6,559	0.02%	9	0	9	0	9
96 292 CC Probate	596,060	1.88%	777	0	777	1	778
97 292 CC Wrap Around	82,764	0.26%	108	0	108	0	108
98 292 CC Juv Justice	214,812	0.68%	280	0	280	1	281
99 292 Child Care Fund	77,147	0.24%	101	0	101	0	101
102 297 Diverted Felons	81,616	0.26%	106	0	106	0	107
112 368 Thornapple Manor	1,360,717	4.28%	1,774	0	1,774	3	1,777
128 515 2015 Delinquent Tax Payment	10,557	0.03%	14	0	14	0	14
130 517 Foreclosure Fund	450	0.00%	1	0	1	0	1
134 588 Transit Fund	1,572,142	4.95%	2,049	0	2,049	4	2,053
135 595 Commissary	109,372	0.34%	143	0	143	0	143
136 660 Telephone	29,859	0.09%	39	0	39	0	39
137 661 Vehicle Fund	189,624	0.60%	247	0	247	0	248
138 676 Worker's Comp Fund	176,574	0.56%	230	0	230	0	231
139 677 Health Ins. Fund	2,126,760	6.70%	2,772	0	2,772	5	2,777
140 678 Disability Fund	76,749	0.24%	100	0	100	0	100
141 680 Fringe Benefit Fund	63,037	0.20%	82	0	82	0	82
142 681 Life Ins. Fund	48,267	0.15%	63	0	63	0	63

**Barry County, Michigan**  
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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
143 682 Retirement Fund	3,795,389	11.95%	\$4,947	\$0	\$4,947	\$9	\$4,956
144 683 Dental/Optical	65,495	0.21%	85	0	85	0	86
145 684 Unemployment	5,308	0.02%	7	0	7	0	7
150 804 Drain Maint	5,118	0.02%	7	0	7	0	7
152 843 Gun Lake Weed Assess	223,630	0.70%	291	0	291	1	292
154 Mental Health	154,500	0.49%	201	0	201	0	202
155 Other	186	0.00%	0	0	0	0	0
<b>Subtotal</b>	<b>31,758,843</b>	<b>100.00%</b>	<b>41,397</b>	<b>0</b>	<b>41,397</b>	<b>71</b>	<b>41,468</b>
Direct Bills					0		0
<b>Total</b>					<b>\$41,397</b>		<b>\$41,468</b>

Basis Units: Dollar Value of Expenditures  
 Source:

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

CY 2016  
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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	2.00	0.79%	\$305	\$0	\$305	\$0	\$305
5 101-215 Clerk	7.00	2.76%	1,066	0	1,066	0	1,066
6 101-243 Land Information Services	4.00	1.58%	609	0	609	0	609
7 101-253 Treasurer	3.00	1.18%	457	0	457	0	457
8 101-265 Buildings & Grounds	6.08	2.39%	926	0	926	0	926
9 101-299 Miscellaneous	0.03	0.01%	4	0	4	0	4
10 101-334 Court Security	4.29	1.69%	654	0	654	0	654
14 101-101 Bd of Commissioners	4.26	1.68%	649	0	649	1	650
15 101-140 Trial Court Criminal & Civil	16.24	6.40%	2,473	0	2,473	5	2,478
16 101-147 Jury Board	0.02	0.01%	2	0	2	0	2
17 101-148 Family Division	12.70	5.00%	1,934	0	1,934	4	1,938
19 101-191 Elections	0.17	0.07%	26	0	26	0	26
20 101-225 Equalization	1.00	0.39%	152	0	152	0	153
21 101-229/CRV Prosecutor/Crime Victim	10.00	3.94%	1,523	0	1,523	3	1,526
24 101-236 Register of Deeds	4.28	1.69%	651	0	651	1	653
28 101-275 Drain Commissioner	2.00	0.79%	305	0	305	1	305
30 101-301 Sheriff's Dept	37.18	14.64%	5,661	0	5,661	11	5,672
32 101-317 Snowmobile Enforcement	0.01	0.00%	1	0	1	0	1
33 101-331 Marine Law	3.57	1.41%	544	0	544	1	545
35 101-351 Jail	24.36	9.60%	3,710	0	3,710	7	3,717
36 101-355 Sheriff-Animal Control	1.00	0.39%	152	0	152	0	153
37 101-400 Planning	3.19	1.26%	486	0	486	1	487
38 101-426 Emergency Management	1.00	0.39%	152	0	152	0	153
39 101-430 Animal Control	2.26	0.89%	343	0	343	1	344
46 101-682 Veterans Counselor	0.07	0.03%	11	0	11	0	11
51 205 Central Dispatch	17.91	7.06%	2,728	0	2,728	5	2,733
52 208 Charlton Park Fund	7.32	2.88%	1,115	0	1,115	2	1,117
53 215 Friend of the Court	15.00	5.91%	2,284	0	2,284	4	2,288
65 236 Remonumentation Fund	0.46	0.18%	69	0	69	0	69
70 250 Park & Rec Fund	0.14	0.05%	21	0	21	0	21
84 275 Comm on Aging	30.26	11.92%	4,607	0	4,607	9	4,616
88 281 Swift & Sure Sanctions	5.51	2.17%	840	0	840	2	841
134 588 Transit Fund	27.58	10.86%	4,200	0	4,200	8	4,208
<b>Subtotal</b>	253.89	100.00%	38,660	0	38,660	66	38,726
Direct Bills					0		0
<b>Total</b>					<b>\$38,660</b>		<b>\$38,726</b>

Basis Units: Dollar Value of Wages  
Source:

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

CY 2016  
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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	3	3.57%	\$2,196	\$0	\$2,196	\$0	\$2,196
8 101-265 Buildings & Grounds	3	3.57%	2,196	0	2,196	0	2,196
15 101-140 Trial Court Criminal & Civil	4	4.76%	2,928	0	2,928	5	2,934
20 101-225 Equalization	1	1.19%	732	0	732	1	733
30 101-301 Sheriff's Dept	43	51.19%	31,481	0	31,481	58	31,539
35 101-351 Jail	1	1.19%	732	0	732	1	733
38 101-426 Emergency Management	2	2.38%	1,464	0	1,464	3	1,467
53 215 Friend of the Court	2	2.38%	1,464	0	1,464	3	1,467
70 250 Park & Rec Fund	1	1.19%	732	0	732	1	733
84 275 Comm on Aging	5	5.95%	3,661	0	3,661	7	3,667
134 588 Transit Fund	17	20.24%	12,446	0	12,446	23	12,469
154 Mental Health	2	2.38%	1,464	0	1,464	3	1,467
<b>Subtotal</b>	84	100.00%	61,498	0	61,498	105	61,603
Direct Bills					0		0
<b>Total</b>					<b>\$61,498</b>		<b>\$61,603</b>

Basis Units: Number of Vehicles  
 Source:

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

CY 2016  
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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	1	100.00%	\$123,502	\$0	\$123,502	\$211	\$123,713
<b>Subtotal</b>	<b>1</b>	<b>100.00%</b>	<b>123,502</b>	<b>0</b>	<b>123,502</b>	<b>211</b>	<b>123,713</b>
Direct Bills				0			0
<b>Total</b>				<b>\$123,502</b>		<b>\$123,713</b>	

Basis Units: Direct to Sheriff  
 Source:

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

CY 2016  
11/8/2017

**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	2.00	0.79%	\$253	\$0	\$253	\$0	\$253
5 101-215 Clerk	7.00	2.76%	884	0	884	0	884
6 101-243 Land Information Services	4.00	1.58%	505	0	505	0	505
7 101-253 Treasurer	3.00	1.18%	379	0	379	0	379
8 101-265 Buildings & Grounds	6.08	2.39%	768	0	768	0	768
9 101-299 Miscellaneous	0.03	0.01%	3	0	3	0	3
10 101-334 Court Security	4.29	1.69%	542	0	542	0	542
14 101-101 Bd of Commissioners	4.26	1.68%	538	0	538	1	539
15 101-140 Trial Court Criminal & Civil	16.24	6.40%	2,052	0	2,052	4	2,056
16 101-147 Jury Board	0.02	0.01%	2	0	2	0	2
17 101-148 Family Division	12.70	5.00%	1,605	0	1,605	3	1,608
19 101-191 Elections	0.17	0.07%	22	0	22	0	22
20 101-225 Equalization	1.00	0.39%	126	0	126	0	127
21 101-229/CRV Prosecutor/Crime Victim	10.00	3.94%	1,263	0	1,263	2	1,266
24 101-236 Register of Deeds	4.28	1.69%	540	0	540	1	542
28 101-275 Drain Commissioner	2.00	0.79%	253	0	253	0	253
30 101-301 Sheriff's Dept	37.18	14.64%	4,697	0	4,697	9	4,706
32 101-317 Snowmobile Enforcement	0.01	0.00%	1	0	1	0	1
33 101-331 Marine Law	3.57	1.41%	451	0	451	1	452
35 101-351 Jail	24.36	9.60%	3,078	0	3,078	6	3,084
36 101-355 Sheriff-Animal Control	1.00	0.39%	126	0	126	0	127
37 101-400 Planning	3.19	1.26%	403	0	403	1	404
38 101-426 Emergency Management	1.00	0.39%	126	0	126	0	127
39 101-430 Animal Control	2.26	0.89%	285	0	285	1	285
46 101-682 Veterans Counselor	0.07	0.03%	9	0	9	0	9
51 205 Central Dispatch	17.91	7.06%	2,263	0	2,263	4	2,267
52 208 Charlton Park Fund	7.32	2.88%	925	0	925	2	927
53 215 Friend of the Court	15.00	5.91%	1,895	0	1,895	4	1,899
65 236 Remonumentation Fund	0.46	0.18%	58	0	58	0	58
70 250 Park & Rec Fund	0.14	0.05%	18	0	18	0	18
84 275 Comm on Aging	30.26	11.92%	3,822	0	3,822	7	3,830
88 281 Swift & Sure Sanctions	5.51	2.17%	697	0	697	1	698
134 588 Transit Fund	27.58	10.86%	3,485	0	3,485	7	3,491
<b>Subtotal</b>	253.89	100.00%	32,076	0	32,076	55	32,131
Direct Bills					0		0
<b>Total</b>					<b>\$32,076</b>		<b>\$32,131</b>

Basis Units: Dollar Value of Wages  
Source:

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

CY 2016  
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**Retirement Fund Allocations**

Dept:11 101-865 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.00	0.79%	\$17,829	\$0	\$17,829	\$0	\$17,829
5 101-215 Clerk	7.00	2.76%	62,402	0	62,402	0	62,402
6 101-243 Land Information Services	4.00	1.58%	35,658	0	35,658	0	35,658
7 101-253 Treasurer	3.00	1.18%	26,744	0	26,744	0	26,744
8 101-265 Buildings & Grounds	6.08	2.39%	54,201	0	54,201	0	54,201
9 101-299 Miscellaneous	0.03	0.01%	223	0	223	0	223
10 101-334 Court Security	4.29	1.69%	38,269	0	38,269	0	38,269
14 101-101 Bd of Commissioners	4.26	1.68%	37,968	0	37,968	73	38,040
15 101-140 Trial Court Criminal & Civil	16.24	6.40%	144,787	0	144,787	277	145,063
16 101-147 Jury Board	0.02	0.01%	134	0	134	0	134
17 101-148 Family Division	12.70	5.00%	113,222	0	113,222	216	113,439
19 101-191 Elections	0.17	0.07%	1,547	0	1,547	3	1,550
20 101-225 Equalization	1.00	0.39%	8,915	0	8,915	17	8,932
21 101-229/CRV Prosecutor/Crime Victim	10.00	3.94%	89,145	0	89,145	170	89,315
24 101-236 Register of Deeds	4.28	1.69%	38,138	0	38,138	73	38,211
28 101-275 Drain Commissioner	2.00	0.79%	17,829	0	17,829	34	17,863
30 101-301 Sheriff's Dept	37.18	14.64%	331,445	0	331,445	633	332,079
32 101-317 Snowmobile Enforcement	0.01	0.00%	59	0	59	0	59
33 101-331 Marine Law	3.57	1.41%	31,851	0	31,851	61	31,912
35 101-351 Jail	24.36	9.60%	217,197	0	217,197	415	217,612
36 101-355 Sheriff-Animal Control	1.00	0.39%	8,915	0	8,915	17	8,932
37 101-400 Planning	3.19	1.26%	28,448	0	28,448	54	28,503
38 101-426 Emergency Management	1.00	0.39%	8,915	0	8,915	17	8,932
39 101-430 Animal Control	2.26	0.89%	20,104	0	20,104	38	20,142
46 101-682 Veterans Counselor	0.07	0.03%	646	0	646	1	648
51 205 Central Dispatch	17.91	7.06%	159,687	0	159,687	305	159,992
52 208 Charlton Park Fund	7.32	2.88%	65,276	0	65,276	125	65,401
53 215 Friend of the Court	15.00	5.91%	133,718	0	133,718	255	133,973
65 236 Remonumentation Fund	0.46	0.18%	4,059	0	4,059	8	4,067
70 250 Park & Rec Fund	0.14	0.05%	1,244	0	1,244	2	1,246
84 275 Comm on Aging	30.26	11.92%	269,713	0	269,713	515	270,228
88 281 Swift & Sure Sanctions	5.51	2.17%	49,156	0	49,156	94	49,250
134 588 Transit Fund	27.58	10.86%	245,890	0	245,890	470	246,359
<b>Subtotal</b>	253.89	100.00%	2,263,332	0	2,263,332	3,875	2,267,207
Direct Bills					0		0
<b>Total</b>					<b>\$2,263,332</b>		<b>\$2,267,207</b>

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

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

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**Allocation Summary**

Dept:11 101-865 Insurance

Department	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits	Retirement Fund	Total
3 101-175 Administration	\$0	\$336	\$305	\$2,196	\$0	\$253	\$17,829	\$20,919
4 101-211 Legal Counsel	0	87	0	0	0	0	0	87
5 101-215 Clerk	0	635	1,066	0	0	884	62,402	64,987
6 101-243 Land Information Services	0	350	609	0	0	505	35,658	37,123
7 101-253 Treasurer	0	322	457	0	0	379	26,744	27,901
8 101-265 Buildings & Grounds	0	823	926	2,196	0	768	54,201	58,915
9 101-299 Miscellaneous	0	321	4	0	0	3	223	551
10 101-334 Court Security	0	126	654	0	0	542	38,269	39,591
11 101-865 Insurance	0	527	0	0	0	0	0	527
12 101-865-1 Property Insurance	110,100	0	0	0	0	0	0	110,100
13 637 Data Processing	0	187	0	0	0	0	0	187
14 101-101 Bd of Commissioners	0	219	650	0	0	539	38,040	39,448
15 101-140 Trial Court Criminal & Civil	0	1,863	2,478	2,934	0	2,056	145,063	154,394
16 101-147 Jury Board	0	6	2	0	0	2	134	144
17 101-148 Family Division	0	902	1,938	0	0	1,608	113,439	117,886
18 101-151 Adult Probation	0	10	0	0	0	0	0	10
19 101-191 Elections	0	78	26	0	0	22	1,550	1,677
20 101-225 Equalization	0	229	153	733	0	127	8,932	10,173
21 101-229/CRV Prosecutor/Crime Victim	0	874	1,526	0	0	1,266	89,315	92,981
24 101-236 Register of Deeds	0	309	653	0	0	542	38,211	39,714
26 101-257 Co-Op Extension	0	148	0	0	0	0	0	148
28 101-275 Drain Commissioner	0	204	305	0	0	253	17,863	18,626
29 101-280 Soil Conservation	0	20	0	0	0	0	0	20
30 101-301 Sheriff's Dept	0	3,818	5,672	31,539	123,713	4,706	332,079	501,527
32 101-317 Snowmobile Enforcement	0	0	1	0	0	1	59	61
33 101-331 Marine Law	0	167	545	0	0	452	31,912	33,076
34 101-333 Road Patrol	0	149	0	0	0	0	0	149
35 101-351 Jail	0	2,467	3,717	733	0	3,084	217,612	227,614
36 101-355 Sheriff-Animal Control	0	72	153	0	0	127	8,932	9,282
37 101-400 Planning	0	247	487	0	0	404	28,503	29,640
38 101-426 Emergency Management	0	215	153	1,467	0	127	8,932	10,893
39 101-430 Animal Control	0	198	344	0	0	285	20,142	20,970
41 101-601 Health	0	600	0	0	0	0	0	600
43 101-631 Substance Abuse	0	85	0	0	0	0	0	85
44 101-648 Medical Examiners	0	157	0	0	0	0	0	157
45 101-681 Veterans Burial	0	37	0	0	0	0	0	37
46 101-682 Veterans Counselor	0	40	11	0	0	9	648	708
47 101-689 Soldiers & Sailors	0	12	0	0	0	0	0	12
50 201 Road Commission	0	15	0	0	0	0	0	15
51 205 Central Dispatch	0	2,641	2,733	0	0	2,267	159,992	167,634
52 208 Charlton Park Fund	0	791	1,117	0	0	927	65,401	68,236

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**Allocation Summary**

Dept:11 101-865 Insurance

Department	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits	Retirement Fund	Total
53 215 Friend of the Court	\$0	\$1,323	\$2,288	\$1,467	\$0	\$1,899	\$133,973	\$140,950
56 227 Animal Shelter TNR Grant 2015	0	42	0	0	0	0	0	42
57 228 Solid Waste	0	72	0	0	0	0	0	72
59 230 Animal Shelter TNR Grant	0	42	0	0	0	0	0	42
61 232 Animal Shelter Donations	0	28	0	0	0	0	0	28
62 233 Barry Comm Resource Net	0	4	0	0	0	0	0	4
65 236 Remonumentation Fund	0	87	69	0	0	58	4,067	4,281
69 248 Building Rehab Fund	0	1,324	0	0	0	0	0	1,324
70 250 Park & Rec Fund	0	24	21	733	0	18	1,246	2,042
71 252 Co Agriculture Preserve	0	1	0	0	0	0	0	1
73 255 EDC	0	140	0	0	0	0	0	140
74 256 ROD Automation	0	102	0	0	0	0	0	102
76 259 Local Corr Officer	0	4	0	0	0	0	0	4
77 260 Victims Services	0	8	0	0	0	0	0	8
79 264 Concealed Pistol Licensing	0	1	0	0	0	0	0	1
82 267 Crime Victim Rights	0	71	0	0	0	0	0	71
83 269 Law Library	0	23	0	0	0	0	0	23
84 275 Comm on Aging	0	2,070	4,616	3,667	0	3,830	270,228	284,411
85 276 CDBG	0	193	0	0	0	0	0	193
86 277 Middleville Police Serv	0	346	0	0	0	0	0	346
87 279 MSHDA Home Program	0	194	0	0	0	0	0	194
88 281 Swift & Sure Sanctions	0	142	841	0	0	698	49,250	50,932
89 282 56B Sobriety Court	0	96	0	0	0	0	0	96
90 283 Comm Corrections	0	89	0	0	0	0	0	89
92 285 Adult Drug Court	0	196	0	0	0	0	0	196
93 286 Juvenile Drug Court	0	88	0	0	0	0	0	88
94 287 Mich Justice Training	0	8	0	0	0	0	0	8
95 290 Social Welfare	0	9	0	0	0	0	0	9
96 292 CC Probate	0	778	0	0	0	0	0	778
97 292 CC Wrap Around	0	108	0	0	0	0	0	108
98 292 CC Juv Justice	0	281	0	0	0	0	0	281
99 292 Child Care Fund	0	101	0	0	0	0	0	101
102 297 Diverted Felons	0	107	0	0	0	0	0	107
112 368 Thornapple Manor	0	1,777	0	0	0	0	0	1,777
128 515 2015 Delinquent Tax Payment	0	14	0	0	0	0	0	14
130 517 Foreclosure Fund	0	1	0	0	0	0	0	1
134 588 Transit Fund	0	2,053	4,208	12,469	0	3,491	246,359	268,581
135 595 Commissary	0	143	0	0	0	0	0	143
136 660 Telephone	0	39	0	0	0	0	0	39
137 661 Vehicle Fund	0	248	0	0	0	0	0	248
138 676 Worker's Comp Fund	0	231	0	0	0	0	0	231

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**Allocation Summary**

Dept:11 101-865 Insurance

Department	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits	Retirement Fund	Total	
139 677 Health Ins. Fund	\$0	\$2,777	\$0	\$0	\$0	\$0	\$0	\$2,777	
140 678 Disability Fund	0	100	0	0	0	0	0	100	
141 680 Fringe Benefit Fund	0	82	0	0	0	0	0	82	
142 681 Life Ins. Fund	0	63	0	0	0	0	0	63	
143 682 Retirement Fund	0	4,956	0	0	0	0	0	4,956	
144 683 Dental/Optical	0	86	0	0	0	0	0	86	
145 684 Unemployment	0	7	0	0	0	0	0	7	
150 804 Drain Maint	0	7	0	0	0	0	0	7	
152 843 Gun Lake Weed Assess	0	292	0	0	0	0	0	292	
154 Mental Health	0	202	0	1,467	0	0	0	1,669	
155 Other	0	0	0	0	0	0	0	0	
<b>Total</b>		<b>\$110,100</b>	<b>\$41,468</b>	<b>\$38,726</b>	<b>\$61,603</b>	<b>\$123,713</b>	<b>\$32,131</b>	<b>\$2,267,207</b>	<b>\$2,674,948</b>

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

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

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

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

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

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

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**A. Department Costs**

Dept: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
Salary % Split		.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		0	0	0	0	0	0	0	0
<b>Department Cost Total</b>		0	0	0	0	0	0	0	0
Adjustments to Cost									
Subtotal - Adjustments		0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		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	\$959	\$82	\$180	\$15	\$129	\$84	\$69	\$14	\$549
Subtotal - 101-299 Miscellaneous	959	82	180	15	129	84	69	14	549
11 Property	109,912	188	19,084	1,626	13,673	8,887	7,273	1,467	58,091
Subtotal - 101-865 Insurance	109,912	188	19,084	1,626	13,673	8,887	7,273	1,467	58,091
<b>Total Incoming</b>	<b>110,871</b>	<b>270</b>	<b>19,264</b>	<b>1,641</b>	<b>13,802</b>	<b>8,971</b>	<b>7,342</b>	<b>1,481</b>	<b>58,640</b>
<b>C. Total Allocated</b>	<b>\$111,141</b>	<b>\$19,264</b>	<b>\$1,641</b>	<b>\$13,802</b>	<b>\$8,971</b>	<b>\$7,342</b>	<b>\$1,481</b>	<b>\$58,640</b>	
			17.33%	1.48%	12.42%	8.07%	6.61%	1.33%	52.76%

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

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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	6.37%	\$1,225	\$0	\$1,225	\$0	\$1,225
5 101-215 Clerk	1,471	13.32%	2,559	0	2,559	0	2,559
7 101-253 Treasurer	744	6.73%	1,294	0	1,294	0	1,294
8 101-265 Buildings & Grounds	200	1.81%	348	0	348	0	348
14 101-101 Bd of Commissioners	810	7.33%	1,409	0	1,409	5	1,414
15 101-140 Trial Court Criminal & Civil	4,115	37.25%	7,159	0	7,159	24	7,183
20 101-225 Equalization	600	5.43%	1,044	0	1,044	4	1,047
24 101-236 Register of Deeds	760	6.88%	1,322	0	1,322	4	1,327
28 101-275 Drain Commissioner	546	4.94%	950	0	950	3	953
37 101-400 Planning	596	5.40%	1,037	0	1,037	4	1,040
38 101-426 Emergency Management	144	1.30%	251	0	251	1	251
83 269 Law Library	357	3.23%	621	0	621	2	623
<b>Subtotal</b>	11,047	100.00%	19,218	0	19,218	47	19,264
Direct Bills				0		0	
<b>Total</b>				<b>\$19,218</b>		<b>\$19,264</b>	

Basis Units: Assigned Square Footage  
 Source:

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

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**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%	\$60	\$0	\$60	\$0	\$60
8 101-265 Buildings & Grounds	133	4.67%	76	0	76	0	76
90 283 Comm Corrections	219	7.69%	126	0	126	0	126
92 285 Adult Drug Court	284	9.97%	163	0	163	0	164
155 Other	2,107	73.98%	1,211	0	1,211	3	1,215
<b>Subtotal</b>	2,848	100.00%	1,637	0	1,637	4	1,641
Direct Bills					0		0
<b>Total</b>					<b>\$1,637</b>		<b>\$1,641</b>

Basis Units: Assigned Square Footage

Source:

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

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**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	3.83%	\$527	\$0	\$527	\$0	\$527
10 101-334 Court Security	375	1.66%	229	0	229	0	229
15 101-140 Trial Court Criminal & Civil	5,388	23.88%	3,288	0	3,288	8	3,297
17 101-148 Family Division	5,698	25.26%	3,478	0	3,478	9	3,487
18 101-151 Adult Probation	2,848	12.62%	1,738	0	1,738	4	1,743
21 101-229/CRV Prosecutor/Crime Victim	2,220	9.84%	1,355	0	1,355	3	1,358
83 269 Law Library	240	1.06%	146	0	146	0	147
90 283 Comm Corrections	230	1.02%	140	0	140	0	141
92 285 Adult Drug Court	298	1.32%	182	0	182	0	182
97 292 CC Wrap Around	120	0.53%	73	0	73	0	73
98 292 CC Juv Justice	336	1.49%	205	0	205	1	206
99 292 Child Care Fund	670	2.97%	409	0	409	1	410
155 Other	3,272	14.50%	1,997	0	1,997	5	2,002
<b>Subtotal</b>	22,559	100.00%	13,768	0	13,768	34	13,802
Direct Bills					0		0
<b>Total</b>					<b>\$13,768</b>		<b>\$13,802</b>

Basis Units: Assigned Square Footage  
 Source:

**Barry County, Michigan**  
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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	1	100.00%	\$8,949	\$0	\$8,949	\$22	\$8,971
<b>Subtotal</b>	<b>1</b>	<b>100.00%</b>	<b>8,949</b>	<b>0</b>	<b>8,949</b>	<b>22</b>	<b>8,971</b>
Direct Bills					0		0
<b>Total</b>					<b>\$8,949</b>		<b>\$8,971</b>

Basis Units: Direct to Health  
 Source:

**Barry County, Michigan**  
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**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	10,261	82.57%	\$6,047	\$0	\$6,047	\$15	\$6,062
35 101-351 Jail	2,166	17.43%	1,277	0	1,277	3	1,280
<b>Subtotal</b>	<b>12,427</b>	<b>100.00%</b>	<b>7,324</b>	<b>0</b>	<b>7,324</b>	<b>18</b>	<b>7,342</b>
Direct Bills				0			0
<b>Total</b>				<b>\$7,324</b>		<b>\$7,342</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
6 101-243 Land Information Services	1,125.00	9.02%	\$133	\$0	\$133	\$0	\$133
8 101-265 Buildings & Grounds	4,408.40	35.35%	522	0	522	0	522
13 637 Data Processing	4,240.20	34.00%	502	0	502	2	504
24 101-236 Register of Deeds	256.00	2.05%	30	0	30	0	30
26 101-257 Co-Op Extension	2,035.00	16.32%	241	0	241	1	242
37 101-400 Planning	405.00	3.25%	48	0	48	0	48
<b>Subtotal</b>	<b>12,469.60</b>	<b>100.00%</b>	<b>1,477</b>	<b>0</b>	<b>1,477</b>	<b>4</b>	<b>1,481</b>
Direct Bills				0			0
<b>Total</b>				<b>\$1,477</b>		<b>\$1,481</b>	

Basis Units: Assigned Square Footage

Source:

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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
36 101-355 Sheriff-Animal Control	560	1.28%	\$748	\$0	\$748	\$2	\$750
51 205 Central Dispatch	2,944	6.72%	3,933	0	3,933	10	3,942
52 208 Charlton Park Fund	8,255	18.85%	11,027	0	11,027	27	11,054
53 215 Friend of the Court	2,586	5.91%	3,454	0	3,454	8	3,463
67 244 Comm on Aging Building	1,634	3.73%	2,183	0	2,183	5	2,188
68 247 Thornapple Namor Depr Fund	26,636	60.82%	35,580	0	35,580	87	35,666
134 588 Transit Fund	1,094	2.50%	1,461	0	1,461	4	1,465
155 Other	84	0.19%	112	0	112	0	112
<b>Subtotal</b>	<b>43,793</b>	<b>100.00%</b>	<b>58,497</b>	<b>0</b>	<b>58,497</b>	<b>143</b>	<b>58,640</b>
Direct Bills					0		0
<b>Total</b>					<b>\$58,497</b>		<b>\$58,640</b>

Basis Units: Dollar Value of Covered Buildings

Source:

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**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	\$1,225	\$0	\$0	\$0	\$0	\$0	\$0	\$1,225
5 101-215 Clerk	2,559	0	0	0	0	0	0	2,559
6 101-243 Land Information Services	0	0	0	0	0	133	0	133
7 101-253 Treasurer	1,294	60	0	0	0	0	0	1,355
8 101-265 Buildings & Grounds	348	76	527	0	0	522	0	1,474
10 101-334 Court Security	0	0	229	0	0	0	0	229
13 637 Data Processing	0	0	0	0	0	504	0	504
14 101-101 Bd of Commissioners	1,414	0	0	0	0	0	0	1,414
15 101-140 Trial Court Criminal & Civil	7,183	0	3,297	0	0	0	0	10,480
17 101-148 Family Division	0	0	3,487	0	0	0	0	3,487
18 101-151 Adult Probation	0	0	1,743	0	0	0	0	1,743
20 101-225 Equalization	1,047	0	0	0	0	0	0	1,047
21 101-229/CRV Prosecutor/Crime Victim	0	0	1,358	0	0	0	0	1,358
24 101-236 Register of Deeds	1,327	0	0	0	0	30	0	1,357
26 101-257 Co-Op Extension	0	0	0	0	0	242	0	242
28 101-275 Drain Commissioner	953	0	0	0	0	0	0	953
30 101-301 Sheriff's Dept	0	0	0	0	6,062	0	0	6,062
35 101-351 Jail	0	0	0	0	1,280	0	0	1,280
36 101-355 Sheriff-Animal Control	0	0	0	0	0	0	750	750
37 101-400 Planning	1,040	0	0	0	0	48	0	1,089
38 101-426 Emergency Management	251	0	0	0	0	0	0	251
41 101-601 Health	0	0	0	8,971	0	0	0	8,971
51 205 Central Dispatch	0	0	0	0	0	0	3,942	3,942
52 208 Charlton Park Fund	0	0	0	0	0	0	11,054	11,054
53 215 Friend of the Court	0	0	0	0	0	0	3,463	3,463
67 244 Comm on Aging Building	0	0	0	0	0	0	2,188	2,188
68 247 Thornapple Namor Depr Fund	0	0	0	0	0	0	35,666	35,666
83 269 Law Library	623	0	147	0	0	0	0	770
90 283 Comm Corrections	0	126	141	0	0	0	0	267
92 285 Adult Drug Court	0	164	182	0	0	0	0	346
97 292 CC Wrap Around	0	0	73	0	0	0	0	73
98 292 CC Juv Justice	0	0	206	0	0	0	0	206
99 292 Child Care Fund	0	0	410	0	0	0	0	410
134 588 Transit Fund	0	0	0	0	0	0	1,465	1,465
155 Other	0	1,215	2,002	0	0	0	112	3,329
<b>Total</b>	<b>\$19,264</b>	<b>\$1,641</b>	<b>\$13,802</b>	<b>\$8,971</b>	<b>\$7,342</b>	<b>\$1,481</b>	<b>\$58,640</b>	<b>\$111,141</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
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>		.00%	.00%	.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Depreciation	P	0	0	0
727-000 Office Supplies	P	1,373	0	1,373
732-020 Software Support Contracts	P	785	0	785
807-000 Dues-Subscriptions	P	11,337	0	11,337
816-040 Computer Consultant	P	18,400	0	18,400
851-000 Telephone & Fax	P	3,009	0	3,009
861-000 Travel	P	855	0	855
932-000 Equipment Repairs & Maint	P	4,023	0	4,023
957-000 Employee Training	P	880	0	880
960-000 Miscellaneous Expenses	P	1,723	0	1,723
976-020 Depreciation	P	49,676	0	49,676
980-000 Office Equipment & Furniture	P	2,869	0	2,869
980-030 Hardware Replacement	P	37,241	0	37,241
980-040 Computer Implementation	P	10,983	0	10,983
980-050 Computer/Capital	P	0	0	0
Subtotal - Services & Supplies		143,154	0	143,154
<b>Department Cost Total</b>		143,154	0	143,154
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		143,154	0	143,154
General Admin Distribution		0	0	0
<b>Grand Total</b>		<b>\$143,154</b>	<b>\$143,154</b>	<b>\$0</b>

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

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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	\$3,237	\$11	\$3,248	\$0
Subtotal - Building Depreciation	3,237	11	3,248	0
3 County Coordination	568	159	727	0
3 Computer Operations	8,834	2,444	11,278	0
Subtotal - 101-175 Administration	9,402	2,603	12,005	0
7 Non-General Fund Revenues	61	13	74	0
Subtotal - 101-253 Treasurer	61	13	74	0
8 Former Library	10,083	2,257	12,340	0
Subtotal - 101-265 Buildings & Ground:	10,083	2,257	12,340	0
9 Audit	178	5	183	0
9 Cost Plan	959	82	1,041	0
Subtotal - 101-299 Miscellaneous	1,136	87	1,223	0
11 General Liability	187	0	187	0
Subtotal - 101-865 Insurance	187	0	187	0
12 Old Library	502	2	504	0
Subtotal - 101-865-1 Property Insurance	502	2	504	0
13 Audit Software	0	0	0	0
Subtotal - 637 Data Processing	0	0	0	0
<b>Total Incoming</b>	<b>24,608</b>	<b>4,973</b>	<b>29,581</b>	<b>0</b>
<b>C. Total Allocated</b>	<b>\$172,735</b>	<b>\$172,735</b>	<b>\$0</b>	
				100.00%

**Barry County, Michigan**  
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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	3	1.26%	\$2,106	\$0	\$2,106	\$0	\$2,106
5 101-215 Clerk	11	4.60%	7,721	0	7,721	0	7,721
6 101-243 Land Information Services	7	2.93%	4,914	0	4,914	0	4,914
7 101-253 Treasurer	5	2.09%	3,510	0	3,510	0	3,510
8 101-265 Buildings & Grounds	2	0.84%	1,404	0	1,404	0	1,404
10 101-334 Court Security	1	0.42%	702	0	702	0	702
14 101-101 Bd of Commissioners	1	0.42%	702	0	702	24	726
15 101-140 Trial Court Criminal & Civil	32	13.39%	22,462	0	22,462	758	23,220
17 101-148 Family Division	16	6.69%	11,231	0	11,231	379	11,610
18 101-151 Adult Probation	2	0.84%	1,404	0	1,404	47	1,451
20 101-225 Equalization	4	1.67%	2,808	0	2,808	95	2,902
22 101-229-1 Prosecutor DP	11	4.60%	7,721	0	7,721	260	7,982
24 101-236 Register of Deeds	10	4.18%	7,019	0	7,019	237	7,256
30 101-301 Sheriff's Dept	21	8.79%	14,741	0	14,741	497	15,238
35 101-351 Jail	12	5.02%	8,423	0	8,423	284	8,707
37 101-400 Planning	3	1.26%	2,106	0	2,106	71	2,177
38 101-426 Emergency Management	1	0.42%	702	0	702	24	726
39 101-430 Animal Control	4	1.67%	2,808	0	2,808	95	2,902
46 101-682 Veterans Counselor	1	0.42%	702	0	702	24	726
50 201 Road Commission	18	7.53%	12,635	0	12,635	426	13,061
52 208 Charlton Park Fund	10	4.18%	7,019	0	7,019	237	7,256
54 Friend of the Court - DP	18	7.53%	12,635	0	12,635	426	13,061
84 275 Comm on Aging	15	6.28%	10,529	0	10,529	355	10,884
92 285 Adult Drug Court	5	2.09%	3,510	0	3,510	118	3,628
134 588 Transit Fund	12	5.02%	8,423	0	8,423	284	8,707
155 Other	14	5.86%	9,827	0	9,827	332	10,159
<b>Subtotal</b>	239	100.00%	167,762	0	167,762	4,973	172,735
Direct Bills					0		0
<b>Total</b>					<b>\$167,762</b>	<b>\$172,735</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	257,966	0.81%	\$0	\$0	\$0	\$0	\$0
4 101-211 Legal Counsel	67,038	0.21%	0	0	0	0	0
5 101-215 Clerk	487,470	1.53%	0	0	0	0	0
6 101-243 Land Information Services	268,651	0.85%	0	0	0	0	0
7 101-253 Treasurer	246,802	0.78%	0	0	0	0	0
8 101-265 Buildings & Grounds	631,629	1.99%	0	0	0	0	0
9 101-299 Miscellaneous	246,443	0.78%	0	0	0	0	0
10 101-334 Court Security	96,631	0.30%	0	0	0	0	0
11 101-865 Insurance	404,647	1.27%	0	0	0	0	0
13 637 Data Processing	143,153	0.45%	0	0	0	0	0
14 101-101 Bd of Commissioners	167,614	0.53%	0	0	0	0	0
15 101-140 Trial Court Criminal & Civil	1,426,333	4.49%	0	0	0	0	0
16 101-147 Jury Board	4,781	0.02%	0	0	0	0	0
17 101-148 Family Division	690,401	2.17%	0	0	0	0	0
18 101-151 Adult Probation	8,040	0.03%	0	0	0	0	0
19 101-191 Elections	59,640	0.19%	0	0	0	0	0
20 101-225 Equalization	175,595	0.55%	0	0	0	0	0
21 101-229/CRV Prosecutor/Crime Victim	669,503	2.11%	0	0	0	0	0
24 101-236 Register of Deeds	236,512	0.74%	0	0	0	0	0
26 101-257 Co-Op Extension	113,544	0.36%	0	0	0	0	0
28 101-275 Drain Commissioner	156,339	0.49%	0	0	0	0	0
29 101-280 Soil Conservation	15,500	0.05%	0	0	0	0	0
30 101-301 Sheriff's Dept	2,923,620	9.21%	0	0	0	0	0
33 101-331 Marine Law	127,523	0.40%	0	0	0	0	0
34 101-333 Road Patrol	113,729	0.36%	0	0	0	0	0
35 101-351 Jail	1,889,292	5.95%	0	0	0	0	0
36 101-355 Sheriff-Animal Control	54,880	0.17%	0	0	0	0	0
37 101-400 Planning	189,036	0.60%	0	0	0	0	0
38 101-426 Emergency Management	164,666	0.52%	0	0	0	0	0
39 101-430 Animal Control	151,693	0.48%	0	0	0	0	0
41 101-601 Health	459,653	1.45%	0	0	0	0	0
43 101-631 Substance Abuse	65,135	0.21%	0	0	0	0	0
44 101-648 Medical Examiners	120,400	0.38%	0	0	0	0	0
45 101-681 Veterans Burial	28,500	0.09%	0	0	0	0	0
46 101-682 Veterans Counselor	30,784	0.10%	0	0	0	0	0
47 101-689 Soldiers & Sailors	8,918	0.03%	0	0	0	0	0
50 201 Road Commission	11,334	0.04%	0	0	0	0	0
51 205 Central Dispatch	2,022,515	6.37%	0	0	0	0	0
52 208 Charlton Park Fund	606,043	1.91%	0	0	0	0	0
53 215 Friend of the Court	1,012,953	3.19%	0	0	0	0	0
56 227 Animal Shelter TNR Grant 2015	32,275	0.10%	0	0	0	0	0
57 228 Solid Waste	54,861	0.17%	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
59 230 Animal Shelter TNR Grant	32,275	0.10%	\$0	\$0	\$0	\$0	\$0
61 232 Animal Shelter Donations	21,552	0.07%	0	0	0	0	0
62 233 Barry Comm Resource Net	2,950	0.01%	0	0	0	0	0
65 236 Remonumentation Fund	66,757	0.21%	0	0	0	0	0
69 248 Building Rehab Fund	1,013,697	3.19%	0	0	0	0	0
70 250 Park & Rec Fund	18,022	0.06%	0	0	0	0	0
71 252 Co Agriculture Preserve	869	0.00%	0	0	0	0	0
73 255 EDC	107,394	0.34%	0	0	0	0	0
74 256 ROD Automation	77,775	0.24%	0	0	0	0	0
76 259 Local Corr Officer	3,030	0.01%	0	0	0	0	0
77 260 Victims Services	5,941	0.02%	0	0	0	0	0
79 264 Concealed Pistol Licensing	506	0.00%	0	0	0	0	0
82 267 Crime Victim Rights	54,342	0.17%	0	0	0	0	0
83 269 Law Library	17,940	0.06%	0	0	0	0	0
84 275 Comm on Aging	1,585,181	4.99%	0	0	0	0	0
85 276 CDBG	147,943	0.47%	0	0	0	0	0
86 277 Middleville Police Serv	264,873	0.83%	0	0	0	0	0
87 279 MSHDA Home Program	148,914	0.47%	0	0	0	0	0
88 281 Swift & Sure Sanctions	108,915	0.34%	0	0	0	0	0
89 282 56B Sobriety Court	73,577	0.23%	0	0	0	0	0
90 283 Comm Corrections	68,104	0.21%	0	0	0	0	0
92 285 Adult Drug Court	149,871	0.47%	0	0	0	0	0
93 286 Juvenile Drug Court	67,185	0.21%	0	0	0	0	0
94 287 Mich Justice Training	6,496	0.02%	0	0	0	0	0
95 290 Social Welfare	6,559	0.02%	0	0	0	0	0
96 292 CC Probate	596,060	1.88%	0	0	0	0	0
97 292 CC Wrap Around	82,764	0.26%	0	0	0	0	0
98 292 CC Juv Justice	214,812	0.68%	0	0	0	0	0
99 292 Child Care Fund	77,147	0.24%	0	0	0	0	0
102 297 Diverted Felons	81,616	0.26%	0	0	0	0	0
112 368 Thornapple Manor	1,360,717	4.28%	0	0	0	0	0
128 515 2015 Delinquent Tax Payment	10,557	0.03%	0	0	0	0	0
130 517 Foreclosure Fund	450	0.00%	0	0	0	0	0
134 588 Transit Fund	1,572,142	4.95%	0	0	0	0	0
135 595 Commissary	109,372	0.34%	0	0	0	0	0
136 660 Telephone	29,859	0.09%	0	0	0	0	0
137 661 Vehicle Fund	189,624	0.60%	0	0	0	0	0
138 676 Worker's Comp Fund	176,574	0.56%	0	0	0	0	0
139 677 Health Ins. Fund	2,126,760	6.70%	0	0	0	0	0
140 678 Disability Fund	76,749	0.24%	0	0	0	0	0
141 680 Fringe Benefit Fund	63,037	0.20%	0	0	0	0	0
142 681 Life Ins. Fund	48,267	0.15%	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
143 682 Retirement Fund	3,795,389	11.95%	\$0	\$0	\$0	\$0	\$0
144 683 Dental/Optical	65,495	0.21%	0	0	0	0	0
145 684 Unemployment	5,308	0.02%	0	0	0	0	0
150 804 Drain Maint	5,118	0.02%	0	0	0	0	0
152 843 Gun Lake Weed Assess	223,630	0.70%	0	0	0	0	0
154 Mental Health	154,500	0.49%	0	0	0	0	0
155 Other	186	0.00%	0	0	0	0	0
<b>Subtotal</b>	<b>31,758,843</b>	<b>100.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**

CY 2016  
 11/8/2017

**Allocation Summary**

Dept:13 637 Data Processing

Department	Computer Services	Audit Software	Total
3 101-175 Administration	\$2,106	\$0	\$2,106
5 101-215 Clerk	7,721	0	7,721
6 101-243 Land Information Services	4,914	0	4,914
7 101-253 Treasurer	3,510	0	3,510
8 101-265 Buildings & Grounds	1,404	0	1,404
10 101-334 Court Security	702	0	702
14 101-101 Bd of Commissioners	726	0	726
15 101-140 Trial Court Criminal & Civil	23,220	0	23,220
17 101-148 Family Division	11,610	0	11,610
18 101-151 Adult Probation	1,451	0	1,451
20 101-225 Equalization	2,902	0	2,902
22 101-229-1 Prosecutor DP	7,982	0	7,982
24 101-236 Register of Deeds	7,256	0	7,256
30 101-301 Sheriff's Dept	15,238	0	15,238
35 101-351 Jail	8,707	0	8,707
37 101-400 Planning	2,177	0	2,177
38 101-426 Emergency Management	726	0	726
39 101-430 Animal Control	2,902	0	2,902
46 101-682 Veterans Counselor	726	0	726
50 201 Road Commission	13,061	0	13,061
52 208 Charlton Park Fund	7,256	0	7,256
54 Friend of the Court - DP	13,061	0	13,061
84 275 Comm on Aging	10,884	0	10,884
92 285 Adult Drug Court	3,628	0	3,628
134 588 Transit Fund	8,707	0	8,707
155 Other	10,159	0	10,159
<b>Total</b>	<b>\$172,735</b>	<b>\$0</b>	<b>\$172,735</b>

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

**BARRY COUNTY, MICHIGAN**  
**INTERNAL SERVICE FUNDS**  
**Year Ending December 31, 2016**

	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	\$ -	\$35,485		\$182,401	\$2,115,510	\$89,591	\$147,909	\$50,902	\$1,554,106	\$56,001	\$47,601	\$ 4,279,506
Other Revenue	-	-	1,977	4,314	-	-	-	-	-	-	-	6,291
<b>Total Operating Revenue</b>	<b>-</b>	<b>35,485</b>	<b>1,977</b>	<b>186,715</b>	<b>2,115,510</b>	<b>89,591</b>	<b>147,909</b>	<b>50,902</b>	<b>1,554,106</b>	<b>56,001</b>	<b>47,601</b>	<b>4,285,797</b>
<b>Operating expenses</b>												
Operations	91,754	29,859	41,201	176,574	2,126,760	76,749	63,037	48,267	3,795,389	65,495	5,308	6,520,393
Depreciation	49,676	-	148,423	-	-	-	-	-	-	-	-	198,099
Other expenses	1,723	-	-	-	-	-	-	-	-	-	-	1,723
<b>Total operating expenses</b>	<b>143,153</b>	<b>29,859</b>	<b>189,624</b>	<b>176,574</b>	<b>2,126,760</b>	<b>76,749</b>	<b>63,037</b>	<b>48,267</b>	<b>3,795,389</b>	<b>65,495</b>	<b>5,308</b>	<b>6,720,215</b>
Operating income (loss)	(143,153)	5,626	(187,647)	10,141	(11,250)	12,842	84,872	2,635	(2,241,283)	(9,494)	42,293	(2,434,418)
<b>Non-operating revenue</b>												
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Interest revenue	-	-	-	-	-	-	-	-	-	-	-	18,622
Gain (Loss) on sale of capital assets	-7,045	-	18,418	-	-	-	-	-	-	-	-	11,373
<b>Total nonoperating revenues</b>	<b>(7,045)</b>	<b>-</b>	<b>18,418</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,995</b>
Income (loss) before transfers	(150,198)	5,626	(169,229)	10,141	(11,250)	12,842	103,494	2,635	(2,241,283)	(9,494)	42,293	(2,404,423)
<b>Transfers</b>												
Transfers in	-	-	-	-	-	-	-	-	-	-	-	2,970,859
Transfers out	-	-	(50,150)	-	-	-	-	-	-	-	-	(50,150)
<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>(50,150)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,920,709</b>
Change in net assets	(150,198)	5,626	(219,379)	10,141	(11,250)	12,842	103,494	2,635	729,576	(9,494)	42,293	516,286
Net assets, beginning of year	1,788,011	46,826	1,734,865	36,706	347,523	184,946	1,116,846	752	91,409	114,136	140,792	5,602,812
<b>Net assets, end of year</b>	<b>\$ 1,637,813</b>	<b>\$ 52,452</b>	<b>\$ 1,515,486</b>	<b>\$ 46,847</b>	<b>\$ 336,273</b>	<b>\$ 197,788</b>	<b>\$ 1,220,340</b>	<b>\$ 3,387</b>	<b>\$ 820,985</b>	<b>\$ 104,642</b>	<b>\$ 183,085</b>	<b>\$ 6,119,098</b>
Prior year cummulative 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)
Current Year Adjustment	-	-	50,150	-	-	-	-	-	(2,970,859)	-	-	(2,920,709)
Total Adjustments	(2,259,800)	(125,981)	(2,877,253)	(321,607)	(1,311,562)	(179,474)	(1,359,007)	(736)	(4,860,785)	(37,112)	(3,764)	(13,337,081)
Federal 2 CFR, Part 200 Adjusted R.E.	(621,987)	(73,529)	(1,361,767)	(274,760)	(975,289)	18,314	(138,667)	2,651	(4,039,800)	67,530	179,321	(7,217,983)
Sixty days operating expenses	15,580	4,977	6,867	29,429	354,460	12,792	10,506	8,045	632,565	10,916	885	1,087,019
Excess reserves	(637,567)	(78,506)	(1,368,634)	(304,189)	(1,329,749)	5,523	(149,173)	(5,394)	(4,672,365)	56,614	178,436	(8,305,002)
Excess months of WCR	(81.85)	(31.55)	(398.62)	(20.67)	(7.50)	0.86	(28.40)	(1.34)	(14.77)	10.37	403.40	

# COUNTY OF BARRY, MICHIGAN

## Combining Statement of Revenues, Expenses

and Changes in Fund Net Position

Internal Service Funds

For the Year Ended December 31, 2016

	Data Processing	Telephone	Vehicle
<b>Operating revenues</b>			
Charges for services	\$ -	\$ 35,485	\$ -
Other revenues	-	-	1,977
<b>Total operating revenues</b>	-	35,485	1,977
<b>Operating expenses</b>			
Operations	91,754	29,859	41,201
Depreciation	49,676	-	148,423
Other expenses	1,723	-	-
<b>Total operating expenses</b>	143,153	29,859	189,624
Operating income (loss)	(143,153)	5,626	(187,647)
<b>Nonoperating revenues</b>			
Interest revenue	-	-	-
Gain (loss) on sale of capital assets	(7,045)	-	18,418
<b>Total nonoperating revenues</b>	(7,045)	-	18,418
Income (loss) before transfers	(150,198)	5,626	(169,229)
<b>Transfers</b>			
Transfers in	-	-	-
Transfers out	-	-	(50,150)
<b>Total transfers</b>	-	-	(50,150)
Change in net position	(150,198)	5,626	(219,379)
Net position, beginning of year	1,788,011	46,826	1,734,865
<b>Net position, end of year</b>	<u>\$ 1,637,813</u>	<u>\$ 52,452</u>	<u>\$ 1,515,486</u>

Workers' Compensation	Health Insurance	Disability	Fringe Benefits	Life Insurance	Retirement
\$ 182,401 4,314	\$ 2,115,510 -	\$ 89,591 -	\$ 147,909 -	\$ 50,902 -	\$ 1,554,106 -
<u>186,715</u>	<u>2,115,510</u>	<u>89,591</u>	<u>147,909</u>	<u>50,902</u>	<u>1,554,106</u>
176,574 - -	2,126,760 - -	76,749 - -	63,037 - -	48,267 - -	3,795,389 - -
<u>176,574</u>	<u>2,126,760</u>	<u>76,749</u>	<u>63,037</u>	<u>48,267</u>	<u>3,795,389</u>
10,141	(11,250)	12,842	84,872	2,635	(2,241,283)
- -	- -	- -	18,622 -	- -	- -
- -	- -	- -	18,622 -	- -	- -
10,141	(11,250)	12,842	103,494	2,635	(2,241,283)
- -	- -	- -	- -	- -	2,970,859 -
- -	- -	- -	- -	- -	2,970,859 -
10,141	(11,250)	12,842	103,494	2,635	729,576
36,706	347,523	184,946	1,116,846	752	91,409
<u>\$ 46,847</u>	<u>\$ 336,273</u>	<u>\$ 197,788</u>	<u>\$ 1,220,340</u>	<u>\$ 3,387</u>	<u>\$ 820,985</u>

continued...

# COUNTY OF BARRY, MICHIGAN

## Combining Statement of Revenues, Expenses

and Changes in Fund Net Position

Internal Service Funds

For the Year Ended December 31, 2016

	Dental and Optical	Unemployment	Total
<b>Operating revenues</b>			
Charges for services	\$ 56,001	\$ 47,601	\$ 4,279,506
Other revenues	-	-	6,291
<b>Total operating revenues</b>	<b>56,001</b>	<b>47,601</b>	<b>4,285,797</b>
<b>Operating expenses</b>			
Operations	65,495	5,308	6,520,393
Depreciation	-	-	198,099
Other expenses	-	-	1,723
<b>Total operating expenses</b>	<b>65,495</b>	<b>5,308</b>	<b>6,720,215</b>
Operating income (loss)	(9,494)	42,293	(2,434,418)
<b>Nonoperating revenues</b>			
Interest revenue	-	-	18,622
Gain (loss) on sale of capital assets	-	-	11,373
<b>Total nonoperating revenues</b>	<b>-</b>	<b>-</b>	<b>29,995</b>
Income (loss) before transfers	(9,494)	42,293	(2,404,423)
<b>Transfers</b>			
Transfers in	-	-	2,970,859
Transfers out	-	-	(50,150)
<b>Total transfers</b>	<b>-</b>	<b>-</b>	<b>2,920,709</b>
<b>Change in net position</b>	<b>(9,494)</b>	<b>42,293</b>	<b>516,286</b>
Net position, beginning of year	114,136	140,792	5,602,812
<b>Net position, end of year</b>	<b>\$ 104,642</b>	<b>\$ 183,085</b>	<b>\$ 6,119,098</b>

concluded

# COUNTY OF BARRY, MICHIGAN

## Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2016

	Data Processing	Telephone	Vehicle
<b>Cash flows from operating activities</b>			
Cash received from interfund services	\$ -	\$ 35,485	\$ 1,977
Cash payments to suppliers for goods and services	(85,128)	(29,859)	(41,201)
Cash payments to employees for services	-	-	-
<b>Net cash provided by (used in) operating activities</b>	<b>(85,128)</b>	<b>5,626</b>	<b>(39,224)</b>
<b>Cash flows from noncapital financing activities</b>			
Transfers in	-	-	-
Transfers out	-	-	(50,150)
<b>Net cash provided by (used in) noncapital financing activities</b>	<b>-</b>	<b>-</b>	<b>(50,150)</b>
<b>Cash flows from capital and related financing activities</b>			
Purchase of capital assets	(282,864)	-	(246,993)
Proceeds from sale of capital assets	22,035	-	18,418
<b>Net cash used in capital and related financing activities</b>	<b>(260,829)</b>	<b>-</b>	<b>(228,575)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(345,957)</b>	<b>5,626</b>	<b>(317,949)</b>
Cash and cash equivalents, beginning of year	1,642,799	46,826	1,322,188
<b>Cash and cash equivalents, end of year</b>	<b>\$ 1,296,842</b>	<b>\$ 52,452</b>	<b>\$ 1,004,239</b>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities</b>			
Operating income (loss)	\$ (143,153)	\$ 5,626	\$ (187,647)
Adjustments to reconcile operating income (loss) to net cash (used in) provided by operating activities:			
Depreciation expense	49,676	-	148,423
Changes in:			
Accounts receivable	-	-	-
Accounts payable	8,349	-	-
<b>Net cash provided by (used in) operating activities</b>	<b>\$ (85,128)</b>	<b>\$ 5,626</b>	<b>\$ (39,224)</b>

Workers' Compensation	Health Insurance	Disability	Fringe Benefits	Life Insurance	Retirement
\$ 186,715	\$ 2,115,510	\$ 89,591	\$ 147,909	\$ 50,902	\$ 1,554,106
(176,574)	(2,126,760)	(76,749)	(63,037)	(48,267)	(3,869,670)
<u>10,141</u>	<u>(11,250)</u>	<u>12,842</u>	<u>84,872</u>	<u>2,635</u>	<u>(2,315,564)</u>
-	-	-	-	-	2,970,859
-	-	-	-	-	-
-	-	-	-	-	2,970,859
-	-	-	-	-	-
-	-	-	-	-	-
10,141	(11,250)	12,842	84,872	2,635	655,295
36,706	347,523	184,946	515,761	752	226,827
<u>\$ 46,847</u>	<u>\$ 336,273</u>	<u>\$ 197,788</u>	<u>\$ 600,633</u>	<u>\$ 3,387</u>	<u>\$ 882,122</u>
\$ 10,141	\$ (11,250)	\$ 12,842	\$ 84,872	\$ 2,635	\$ (2,241,283)
-	-	-	-	-	(76,474)
-	-	-	-	-	2,193
<u>\$ 10,141</u>	<u>\$ (11,250)</u>	<u>\$ 12,842</u>	<u>\$ 84,872</u>	<u>\$ 2,635</u>	<u>\$ (2,315,564)</u>

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# COUNTY OF BARRY, MICHIGAN

## Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2016

	Dental and Optical	Unemployment	Total
<b>Cash flows from operating activities</b>			
Cash received from interfund services	\$ 56,001	\$ 47,601	\$ 4,285,797
Cash payments to suppliers for goods and services	-	-	(156,188)
Cash payments to employees for services	(65,495)	(9,444)	(6,435,996)
<b>Net cash provided by (used in) operating activities</b>	<b>(9,494)</b>	<b>38,157</b>	<b>(2,306,387)</b>
<b>Cash flows from noncapital financing activities</b>			
Transfers in	-	-	2,970,859
Transfers out	-	-	(50,150)
<b>Net cash provided by (used in) noncapital financing activities</b>	<b>-</b>	<b>-</b>	<b>2,920,709</b>
<b>Cash flows from capital and related financing activities</b>			
Purchase of capital assets	-	-	(529,857)
Proceeds from sale of capital assets	-	-	40,453
<b>Net cash used in capital and related financing activities</b>	<b>-</b>	<b>-</b>	<b>(489,404)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(9,494)</b>	<b>38,157</b>	<b>124,918</b>
Cash and cash equivalents, beginning of year	114,136	150,236	4,588,700
<b>Cash and cash equivalents, end of year</b>	<b>\$ 104,642</b>	<b>\$ 188,393</b>	<b>\$ 4,713,618</b>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities</b>			
Operating income (loss)	\$ (9,494)	\$ 42,293	\$ (2,434,418)
Adjustments to reconcile operating income (loss) to net cash (used in) provided by operating activities:			
Depreciation expense	-	-	198,099
Changes in:			
Accounts receivable	-	-	(76,474)
Accounts payable	-	(4,136)	6,406
<b>Net cash provided by (used in) operating activities</b>	<b>\$ (9,494)</b>	<b>\$ 38,157</b>	<b>\$ (2,306,387)</b>

concluded