

ALLEGAN COUNTY, MICHIGAN

FEDERAL 2 CFR 200 COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ended December 31, 2021

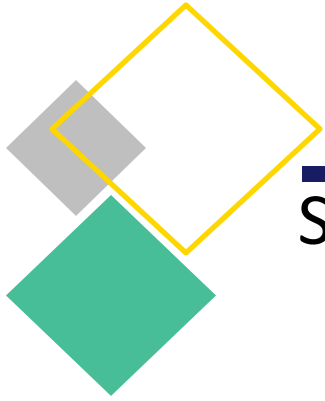


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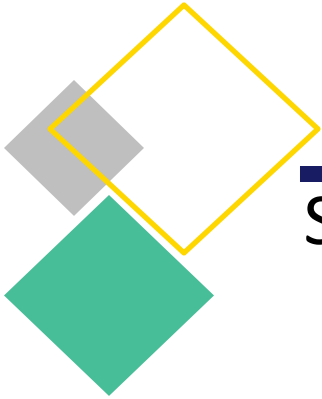
Section 1: Introduction

Introduction

The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of Allegan County, Michigan (“the County”) based on actual expenditures for fiscal year ending December 31, 2021. MGT of America Consulting, LLC (MGT) 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). The Cost Allocation Plan is submitted for use by the Michigan Department of Health and Human Services and other State and Federal grantors.

This document is prepared in compliance with the federal guidelines contained in 2 CFR Part 200 “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” (formerly *OMB Circular A-87*). County personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.



Section 2: Certification

Allegan 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, 2021 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2023 and are allowable in accordance with the requirements of the 2 CFR Part 200 “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” and the 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 allocable 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.

Allegan County, Michigan

Signature:



Name of Official:

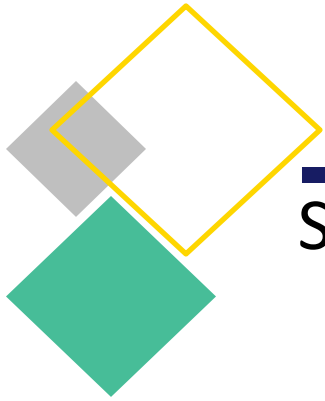
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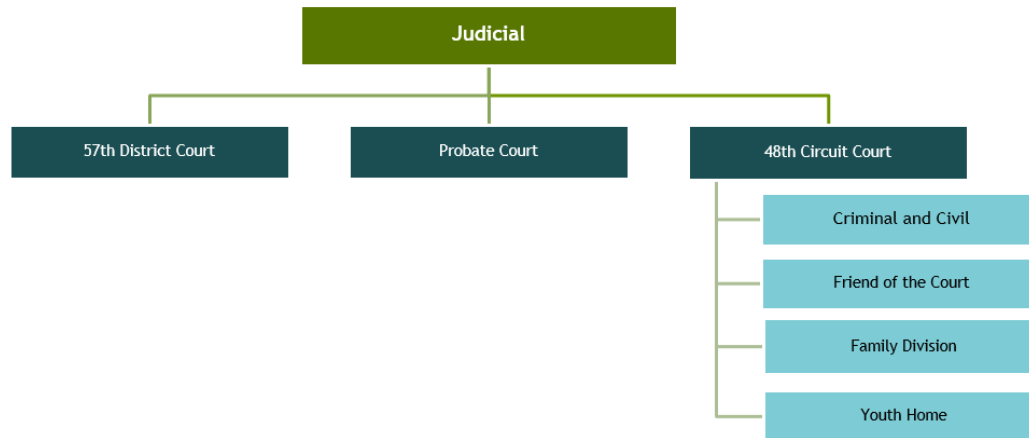
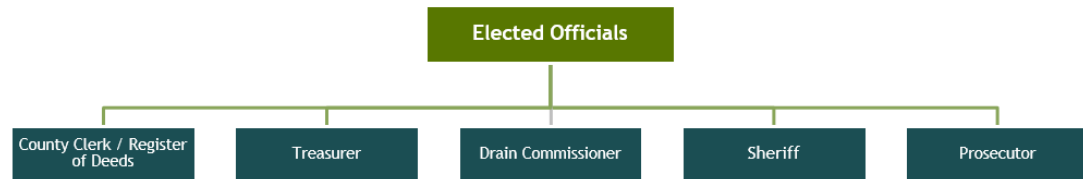
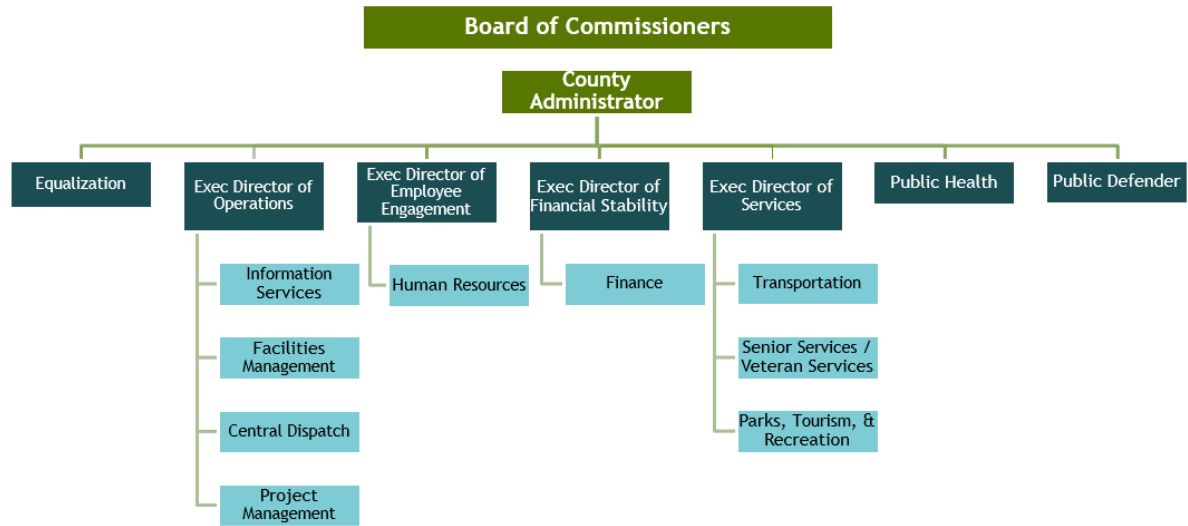
Executive Director of Finance

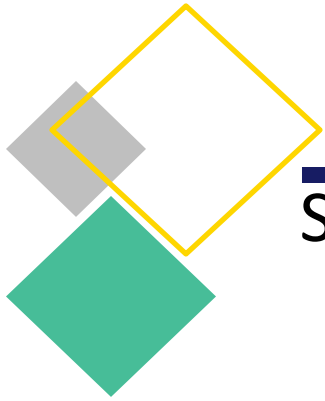
Date:

November 23, 2022



Section 3: Organizational Chart





Section 4: Reading a Cost Allocation Plan

Reading a Cost Allocation Plan

Overview

This federal Cost Allocation Plan is prepared under the 2 CFR Part 200 guidelines for Central Services Cost Allocation Plans. This plan is a document that distributes, or allocates, County indirect costs. Indirect costs are those costs incurred by County departments that benefit other County departments. Examples of County indirect costs are administration, accounting, and information technology

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate department indirect costs for FY 2021.

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

2 CFR Part 200 (formerly OMB Circular A-87) guidelines have several plan types which are acceptable under the federal procedures. This plan is considered a “fixed with carry-forward” plan. Under this procedure, total current year allocations are identified. The “fixed cost” amounts, identified as “Prior Year Allocations”, 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 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 page lists the central service, or allocating, departments. Each central service department is broken down into

functions. Functions are the specific services provided by the department. The middle column lists the allocation base for each corresponding function. The column on the right side 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 detail schedules for each central service department. The detail schedules for central service departments are structured in the following format.

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

Departmental Costs (A) The actual expenditures for the central service department.

There are three potential codes that can be denoted on the Departmental Cost schedule. The three codes are “S”, “P”, and “D” and identify how costs are spread or distributed within the department to the relevant functions. The “S” (or “S”1) stands for salaries. The “P” stands for a predetermined percentage described in the narrative. The “D” indicates disallowed.

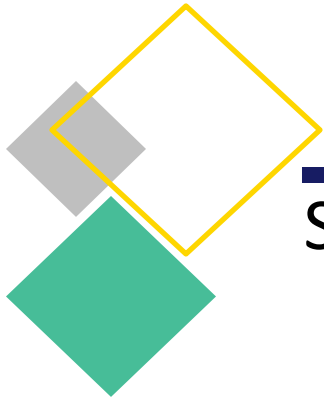
Incoming Costs (B) The support costs coming into the department from other central service, or allocating, departments.

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: 2 CFR Part 200 Cost Allocation Plan

Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan

FY 2021
 11/29/2022

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**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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Summary Schedule

| Department | 101-101 Bd of Commissioners | 101-131 Circuit Court | 101-136 District Court | 101-147 Jury Board | 101-148 Probate Court | 101-149 Family Court | 101-150 Guardian | 101-151 Probate - Circuit Court | 101-152 Probate - District Court | 101-166 Family Counseling Services |
|--|--|----------------------------------|-----------------------------------|-------------------------------|--------------------------------------|---------------------------------|-----------------------------|--|---|---|
| 1 Building Depreciation | \$1,219 | \$28,778 | \$13,756 | \$0 | \$6,613 | \$15,693 | \$0 | \$0 | \$9,457 | \$0 |
| 2 Equipment Depreciation | 785 | 4,427 | 3,137 | 0 | 952 | 1,871 | 0 | 0 | 1,320 | 0 |
| 3 101-256 Administration Legal Counsel | 1,458 | 3,516 | 8,229 | 15 | 2,579 | 3,922 | 35 | 23 | 2,431 | 89 |
| 4 101-172 Administration | 1,972 | 4,756 | 11,133 | 20 | 3,489 | 5,306 | 48 | 31 | 3,289 | 121 |
| 5 101-201 Finance | 4,090 | 5,504 | 5,905 | 45 | 5,248 | 4,679 | 668 | 579 | 2,640 | 123 |
| 6 101-202 Audit | 296 | 713 | 1,669 | 3 | 523 | 796 | 7 | 5 | 493 | 18 |
| 7 101-226 Human Resources | 8,381 | 9,578 | 23,059 | 0 | 4,669 | 6,585 | 0 | 0 | 6,190 | 0 |
| 8 101-253 Treasurer | 3,177 | 4,843 | 5,196 | 39 | 4,618 | 4,118 | 588 | 510 | 2,324 | 108 |
| 9 101-258/259 Network/Phone | 31,974 | 36,542 | 87,974 | 0 | 17,814 | 25,122 | 0 | 0 | 23,615 | 0 |
| 10 101-261 FM Courthouse | 2,642 | 106,943 | 51,117 | 0 | 24,575 | 58,316 | 0 | 0 | 35,144 | 0 |
| 11 101-262 FM 911 EOC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 101-263 FM Human Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 101-264 MCF Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 101-265 Facility Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 101-266 Mail/Copy | 523 | 15,266 | 38,279 | 6,412 | 3,843 | 551 | 0 | 579 | 384 | 0 |
| 16 101-268 MH CMH Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 101-269 Jail Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 33,743 | 0 | 0 |
| 18 101-270 Co Services Building | 9,229 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 101-272 Dumont LK | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 101-273 Youth Home | 0 | 0 | 0 | 0 | 0 | 7,758 | 0 | 0 | 0 | 0 |
| 21 101-316 Security | 1,377 | 55,738 | 26,642 | 0 | 12,808 | 30,394 | 0 | 0 | 18,317 | 0 |
| 22 279.0 Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 292.1 Child Care | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 296.1 County Fitness Center | 340 | 389 | 936 | 0 | 189 | 267 | 0 | 0 | 251 | 0 |
| 25 677 Fringe Processing | 183 | 210 | 505 | 0 | 102 | 144 | 0 | 0 | 136 | 0 |
| 26 677-087 Insurance | 2,513 | 3,249 | 7,775 | 3 | 1,761 | 2,541 | 7 | 5 | 2,132 | 18 |
| Total Current Allocations | 70,157 | 280,452 | 285,311 | 6,536 | 89,783 | 168,062 | 1,354 | 35,475 | 108,123 | 477 |
| 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 |
| Proposed Costs | \$70,157 | \$280,452 | \$285,311 | \$6,536 | \$89,783 | \$168,062 | \$1,354 | \$35,475 | \$108,123 | \$477 |

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Summary Schedule

| Department | 101-191 Elections | 101-215 Clerk | 101-225 Equalization | 101-229 Pros Attorney | 101-236 Register of Deeds | 101-257 Coop Ext | 101-260 FM Animal | 101-267 MH ACC Connect | 101-271 FAC | 101-275 Drain |
|--|----------------------|------------------|-------------------------|--------------------------|---------------------------------|---------------------|----------------------|---------------------------|----------------|------------------|
| 1 Building Depreciation | \$0 | \$13,905 | \$707 | \$14,525 | \$1,876 | \$3,751 | \$0 | \$0 | \$0 | \$5,220 |
| 2 Equipment Depreciation | 104 | 1,986 | 462 | 3,894 | 549 | 0 | 7 | 0 | 0 | 810 |
| 3 101-256 Administration Legal Counsel | 890 | 3,365 | 2,477 | 8,123 | 1,740 | 536 | 119 | 0 | 0 | 1,822 |
| 4 101-172 Administration | 1,204 | 4,553 | 3,351 | 10,989 | 2,354 | 725 | 160 | 0 | 0 | 2,465 |
| 5 101-201 Finance | 3,131 | 4,078 | 3,086 | 4,523 | 2,529 | 45 | 2,028 | 240 | 0 | 3,833 |
| 6 101-202 Audit | 181 | 683 | 503 | 1,648 | 353 | 109 | 24 | 0 | 0 | 370 |
| 7 101-226 Human Resources | 1,197 | 9,626 | 5,340 | 18,617 | 4,549 | 0 | 84 | 0 | 0 | 4,358 |
| 8 101-253 Treasurer | 2,755 | 3,588 | 2,716 | 3,980 | 2,226 | 39 | 1,784 | 0 | 0 | 3,373 |
| 9 101-258/259 Network/Phone | 4,568 | 36,724 | 20,372 | 71,028 | 17,357 | 0 | 320 | 0 | 0 | 16,626 |
| 10 101-261 FM Courthouse | 0 | 51,672 | 0 | 53,977 | 6,970 | 0 | 0 | 0 | 0 | 19,399 |
| 11 101-262 FM 911 EOC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 101-263 FM Human Services | 0 | 0 | 0 | 0 | 0 | 15,037 | 0 | 0 | 0 | 0 |
| 13 101-264 MCF Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 101-265 Facility Management | 0 | 0 | 0 | 0 | 0 | 0 | 11,376 | 23,214 | 0 | 0 |
| 15 101-266 Mail/Copy | 74 | 11,363 | 2,083 | 6,813 | 4,372 | 1,507 | 5 | 0 | 0 | 9,464 |
| 16 101-268 MH CMH Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 101-269 Jail Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 101-270 Co Services Building | 0 | 0 | 12,858 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 101-272 Dumont LK | 0 | 0 | 0 | 0 | 0 | 0 | 2,867 | 0 | 0 | 0 |
| 20 101-273 Youth Home | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 101-316 Security | 0 | 26,931 | 0 | 28,133 | 3,633 | 0 | 0 | 0 | 0 | 10,111 |
| 22 279.0 Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 292.1 Child Care | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 296.1 County Fitness Center | 49 | 391 | 217 | 755 | 185 | 0 | 3 | 0 | 0 | 177 |
| 25 677 Fringe Processing | 26 | 211 | 117 | 408 | 100 | 0 | 2 | 0 | 0 | 95 |
| 26 677-087 Insurance | 498 | 3,231 | 3,272 | 6,579 | 1,558 | 109 | 1,488 | 0 | 3,868 | 4,233 |
| Total Current Allocations | 14,677 | 172,306 | 57,561 | 233,992 | 50,350 | 21,857 | 20,268 | 23,454 | 3,868 | 82,354 |
| 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 |
| Proposed Costs | \$14,677 | \$172,306 | \$57,561 | \$233,992 | \$50,350 | \$21,857 | \$20,268 | \$23,454 | \$3,868 | \$82,354 |

Allegan County, Michigan
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Summary Schedule

| Department | 101-291 Record Management | 101-301 Sheriff | 101-303 WEMET | 101-304/305 SCAT | 101-314 Reserves | 101-315 Detective | 101-331 Marine | 101-351 Jail | 101-352 Inmate Program | 101-403 Land Information Services |
|--|--|----------------------------|--------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------|---------------------------------------|--|
| 1 Building Depreciation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$238 |
| 2 Equipment Depreciation | 150 | 4,860 | 104 | 312 | 132 | 518 | 170 | 3,594 | 473 | 199 |
| 3 101-256 Administration Legal Counsel | 517 | 28,301 | 481 | 1,892 | 231 | 3,863 | 581 | 22,939 | 1,843 | 983 |
| 4 101-172 Administration | 699 | 38,286 | 650 | 2,560 | 312 | 5,227 | 786 | 31,032 | 2,493 | 1,330 |
| 5 101-201 Finance | 2,395 | 22,650 | 1,682 | 4,668 | 1,482 | 5,649 | 2,674 | 13,615 | 3,899 | 2,306 |
| 6 101-202 Audit | 105 | 5,741 | 98 | 384 | 47 | 784 | 118 | 4,653 | 374 | 199 |
| 7 101-226 Human Resources | 1,736 | 56,126 | 1,197 | 3,604 | 1,520 | 5,986 | 1,963 | 41,508 | 5,459 | 2,299 |
| 8 101-253 Treasurer | 2,108 | 19,932 | 1,480 | 4,108 | 1,304 | 4,971 | 2,353 | 11,981 | 3,431 | 2,029 |
| 9 101-258/259 Network/Phone | 6,623 | 214,134 | 4,568 | 13,749 | 5,801 | 22,838 | 7,491 | 158,362 | 20,829 | 8,770 |
| 10 101-261 FM Courthouse | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 101-262 FM 911 EOC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 101-263 FM Human Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 101-264 MCF Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 101-265 Facility Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 101-266 Mail/Copy | 108 | 10,637 | 74 | 224 | 94 | 372 | 122 | 2,577 | 339 | 144 |
| 16 101-268 MH CMH Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 101-269 Jail Building | 0 | 94,549 | 0 | 102,536 | 0 | 87,663 | 55,948 | 705,287 | 0 | 0 |
| 18 101-270 Co Services Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,332 |
| 19 101-272 Dumont LK | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 101-273 Youth Home | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 101-316 Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 279.0 Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 292.1 Child Care | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 296.1 County Fitness Center | 70 | 2,277 | 49 | 146 | 62 | 243 | 80 | 1,684 | 222 | 93 |
| 25 677 Fringe Processing | 38 | 1,229 | 26 | 79 | 33 | 131 | 43 | 909 | 120 | 50 |
| 26 677-087 Insurance | 564 | 355,178 | 415 | 1,339 | 449 | 2,371 | 638 | 15,654 | 1,819 | 808 |
| Total Current Allocations | 15,114 | 853,900 | 10,823 | 135,600 | 11,468 | 140,616 | 72,966 | 1,013,794 | 41,301 | 23,781 |
| 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 |
| Proposed Costs | \$15,114 | \$853,900 | \$10,823 | \$135,600 | \$11,468 | \$140,616 | \$72,966 | \$1,013,794 | \$41,301 | \$23,781 |

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| Department | 101-426 Emerg Management | 101-427 LEPC | 101-430 Animal | 101-431 Livestock | 101-441 DPW | 101-445 Drains Public | 101-448 Remonument ation | 101-636 Com Disease | 101-648 Med Examiner | 101-681 Vets Burial |
|--|--------------------------------|-----------------|-------------------|----------------------|----------------|--------------------------|--------------------------------|------------------------|-------------------------|------------------------|
| 1 Building Depreciation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 Equipment Depreciation | 179 | 64 | 106 | 0 | 21 | 0 | 0 | 0 | 0 | 166 |
| 3 101-256 Administration Legal Counsel | 667 | 179 | 560 | 0 | 64 | 168 | 388 | 2 | 1,222 | 618 |
| 4 101-172 Administration | 902 | 242 | 757 | 0 | 87 | 227 | 525 | 3 | 1,653 | 835 |
| 5 101-201 Finance | 4,100 | 1,883 | 3,198 | 0 | 2,262 | 100 | 345 | 78 | 1,014 | 2,574 |
| 6 101-202 Audit | 135 | 36 | 114 | 0 | 13 | 34 | 79 | 0 | 248 | 125 |
| 7 101-226 Human Resources | 2,071 | 742 | 1,221 | 0 | 239 | 0 | 0 | 0 | 0 | 1,916 |
| 8 101-253 Treasurer | 3,608 | 1,657 | 2,814 | 0 | 1,990 | 88 | 304 | 69 | 892 | 2,265 |
| 9 101-258/259 Network/Phone | 7,902 | 2,832 | 4,659 | 0 | 914 | 0 | 0 | 0 | 0 | 7,308 |
| 10 101-261 FM Courthouse | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 101-262 FM 911 EOC | 12,408 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 101-263 FM Human Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 101-264 MCF Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 101-265 Facility Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 101-266 Mail/Copy | 150 | 46 | 98 | 0 | 15 | 0 | 0 | 0 | 0 | 119 |
| 16 101-268 MH CMH Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 101-269 Jail Building | 42,954 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 101-270 Co Services Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 101-272 Dumont LK | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 101-273 Youth Home | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 101-316 Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 279.0 Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 292.1 Child Care | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 296.1 County Fitness Center | 84 | 30 | 50 | 0 | 10 | 0 | 0 | 0 | 0 | 78 |
| 25 677 Fringe Processing | 45 | 16 | 27 | 0 | 5 | 0 | 0 | 0 | 0 | 42 |
| 26 677-087 Insurance | 3,393 | 233 | 437 | 0 | 76 | 34 | 79 | 0 | 249 | 632 |
| Total Current Allocations | 78,600 | 7,961 | 14,040 | 0 | 5,696 | 653 | 1,720 | 152 | 5,278 | 16,677 |
| 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 |
| Proposed Costs | \$78,600 | \$7,961 | \$14,040 | \$0 | \$5,696 | \$653 | \$1,720 | \$152 | \$5,278 | \$16,677 |

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| Department | 101-728 Econ Development | 101-851 Employee Other Fringe Benefits | 101-865 Insurance & Bonds | 201.0-449 Road Comm | 208.0-XXX Parks | 211.0-326 Central Dispatch | 211.8 Central Dispatch CIP | 215.1-XXX Friend of the Court | FOC DP | 221.0-XXX Health |
|--|--------------------------------|---|---------------------------------|------------------------|--------------------|----------------------------------|-------------------------------|-------------------------------------|-----------------|---------------------|
| 1 Building Depreciation | \$0 | \$0 | \$0 | \$0 | \$1,190 | \$0 | \$0 | \$10,224 | \$0 | \$0 |
| 2 Equipment Depreciation | 0 | 0 | 0 | 0 | 542 | 2,416 | 0 | 10,089 | 0 | 3,129 |
| 3 101-256 Administration Legal Counsel | 289 | 932 | 2,085 | 0 | 2,193 | 0 | 0 | 8,089 | 0 | 21,873 |
| 4 101-172 Administration | 391 | 1,261 | 2,820 | 0 | 2,967 | 0 | 0 | 10,944 | 0 | 29,590 |
| 5 101-201 Finance | 22 | 212 | 134 | 1,927 | 25,625 | 6,518 | 602 | 5,092 | 0 | 76,719 |
| 6 101-202 Audit | 59 | 189 | 423 | 0 | 445 | 0 | 0 | 1,641 | 0 | 4,437 |
| 7 101-226 Human Resources | 0 | 0 | 0 | 0 | 6,261 | 27,907 | 0 | 20,880 | 0 | 36,144 |
| 8 101-253 Treasurer | 20 | 186 | 118 | 4,250 | 7,562 | 613 | 508 | 3,924 | 0 | 53,286 |
| 9 101-258/259 Network/Phone | 0 | 0 | 0 | 0 | 23,889 | 106,473 | 0 | 4,517 | 75,144 | 137,899 |
| 10 101-261 FM Courthouse | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 37,993 | 0 | 0 |
| 11 101-262 FM 911 EOC | 0 | 0 | 0 | 0 | 0 | 129,452 | 0 | 0 | 0 | 0 |
| 12 101-263 FM Human Services | 0 | 0 | 0 | 0 | 3,376 | 0 | 0 | 0 | 0 | 0 |
| 13 101-264 MCF Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 101-265 Facility Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 101-266 Mail/Copy | 0 | 0 | 0 | 0 | 1,154 | 1,800 | 0 | 19,348 | 0 | 5,839 |
| 16 101-268 MH CMH Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 101-269 Jail Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 101-270 Co Services Building | 0 | 0 | 0 | 0 | 6,322 | 0 | 0 | 0 | 0 | 0 |
| 19 101-272 Dumont LK | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 101-273 Youth Home | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 101-316 Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,802 | 0 | 0 |
| 22 279.0 Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 292.1 Child Care | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 296.1 County Fitness Center | 0 | 0 | 0 | 0 | 254 | 1,132 | 0 | 847 | 0 | 1,467 |
| 25 677 Fringe Processing | 0 | 0 | 0 | 0 | 90 | 403 | 0 | 301 | 0 | 522 |
| 26 677-087 Insurance | 59 | 190 | 426 | 0 | 9,904 | 7,376 | 0 | 8,073 | 0 | 22,147 |
| Total Current Allocations | 839 | 2,970 | 6,004 | 6,178 | 91,775 | 284,090 | 1,110 | 161,763 | 75,144 | 393,052 |
| Less: Prior Year Allocations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 159,928 | 70,565 | 312,117 |
| Carry-Forward | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,835 | 4,579 | 80,935 |
| Proposed Costs | \$839 | \$2,970 | \$6,004 | \$6,178 | \$91,775 | \$284,090 | \$1,110 | \$163,598 | \$79,723 | \$473,986 |

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| Department | 221.0-XXX Health Space | 221.1 Solid Waste | 222.X-649 Community Mental Health | 222.X-649 CMH Space | 230.0-676 Transportatio n | 230.0-677 Transportatio n | 240.0-XXX Multi Agency | 243 Brownfield Redevelopm ent Authority | 2450/2455/2 456 Public Improvement Fund | 255.X Animal Shelter |
|--|---------------------------|----------------------|--|------------------------|---------------------------------|---------------------------------|---------------------------|--|--|-------------------------|
| 1 Building Depreciation | \$24,024 | \$0 | \$0 | \$6,423 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 Equipment Depreciation | 0 | 0 | 0 | 0 | 278 | 104 | 0 | 0 | 0 | 0 |
| 3 101-256 Administration Legal Counsel | 0 | 5,202 | 0 | 0 | 7,618 | 344 | 23 | 0 | 15,920 | 503 |
| 4 101-172 Administration | 0 | 7,038 | 0 | 0 | 10,305 | 465 | 32 | 0 | 21,536 | 681 |
| 5 101-201 Finance | 0 | 11,386 | 0 | 0 | 9,147 | 2,161 | 201 | 156 | 2,607 | 201 |
| 6 101-202 Audit | 0 | 1,055 | 0 | 0 | 1,545 | 70 | 5 | 0 | 3,229 | 102 |
| 7 101-226 Human Resources | 0 | 0 | 0 | 0 | 3,209 | 1,197 | 0 | 0 | 0 | 0 |
| 8 101-253 Treasurer | 0 | 2,738 | 0 | 0 | 2,151 | 91 | 156 | 0 | 378 | 352 |
| 9 101-258/259 Network/Phone | 0 | 0 | 0 | 0 | 12,241 | 4,568 | 0 | 0 | 0 | 0 |
| 10 101-261 FM Courthouse | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 101-262 FM 911 EOC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 101-263 FM Human Services | 96,309 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 101-264 MCF Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 101-265 Facility Management | 0 | 0 | 0 | 0 | 45,722 | 0 | 0 | 0 | 0 | 0 |
| 15 101-266 Mail/Copy | 0 | 83 | 0 | 0 | 229 | 74 | 0 | 0 | 0 | 0 |
| 16 101-268 MH CMH Admin | 0 | 0 | 0 | 40,231 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 101-269 Jail Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 101-270 Co Services Building | 0 | 0 | 0 | 116,789 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 101-272 Dumont LK | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 101-273 Youth Home | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 101-316 Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 279.0 Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 292.1 Child Care | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 296.1 County Fitness Center | 0 | 0 | 0 | 0 | 130 | 49 | 0 | 0 | 0 | 0 |
| 25 677 Fringe Processing | 0 | 0 | 0 | 0 | 46 | 17 | 0 | 0 | 0 | 0 |
| 26 677-087 Insurance | 0 | 1,062 | 0 | 0 | 28,592 | 387 | 5 | 0 | 3,251 | 103 |
| Total Current Allocations | 120,333 | 28,565 | 0 | 163,443 | 121,214 | 9,527 | 422 | 156 | 46,921 | 1,942 |
| Less: Prior Year Allocations | 138,582 | 0 | 19 | 194,343 | 0 | 0 | 0 | 0 | 0 | 0 |
| Carry-Forward | (18,249) | 0 | (19) | (30,900) | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | \$102,083 | \$28,565 | \$(19) | \$132,544 | \$121,214 | \$9,527 | \$422 | \$156 | \$46,921 | \$1,942 |

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| Department | 256.0-236 Automation | 258 Sick/Vacation Liability | 260 Indigent Defense | 263.0-426 Palisades | 263.5-200 Concealed Weapons | 264.0-362 Local Corrections | 265.0-301 Drug Law | 265.1 Drug Law Enforcement | 266 Justice Training Fund | 266.0-320 Shelter Training |
|--|-------------------------|-----------------------------------|-------------------------|------------------------|-----------------------------------|-----------------------------------|-----------------------|----------------------------------|---------------------------------|----------------------------------|
| 1 Building Depreciation | \$0 | \$0 | \$2,313 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 Equipment Depreciation | 0 | 0 | 919 | 0 | 76 | 0 | 0 | 0 | 0 | 0 |
| 3 101-256 Administration Legal Counsel | 258 | 0 | 15,378 | 110 | 249 | 320 | 0 | 0 | 0 | 0 |
| 4 101-172 Administration | 349 | 0 | 20,803 | 148 | 337 | 432 | 0 | 0 | 0 | 0 |
| 5 101-201 Finance | 1,482 | 89 | 38,170 | 301 | 2,362 | 969 | 0 | 111 | 67 | 0 |
| 6 101-202 Audit | 52 | 0 | 3,119 | 22 | 51 | 65 | 0 | 0 | 0 | 0 |
| 7 101-226 Human Resources | 0 | 0 | 9,877 | 0 | 874 | 0 | 0 | 0 | 0 | 0 |
| 8 101-253 Treasurer | 7,601 | 26 | 235 | 13 | 5,267 | 235 | 13 | 13 | 39 | 0 |
| 9 101-258/259 Network/Phone | 0 | 0 | 37,684 | 0 | 3,334 | 0 | 0 | 0 | 0 | 0 |
| 10 101-261 FM Courthouse | 0 | 0 | 2,871 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 101-262 FM 911 EOC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 101-263 FM Human Services | 0 | 0 | 6,177 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 101-264 MCF Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 101-265 Facility Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 101-266 Mail/Copy | 0 | 0 | 1,727 | 0 | 54 | 0 | 0 | 0 | 0 | 0 |
| 16 101-268 MH CMH Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 101-269 Jail Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 101-270 Co Services Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 101-272 Dumont LK | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 101-273 Youth Home | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 101-316 Security | 0 | 0 | 1,496 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 279.0 Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 292.1 Child Care | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 296.1 County Fitness Center | 0 | 0 | 401 | 0 | 35 | 0 | 0 | 0 | 0 | 0 |
| 25 677 Fringe Processing | 0 | 0 | 143 | 0 | 13 | 0 | 0 | 0 | 0 | 0 |
| 26 677-087 Insurance | 53 | 0 | 7,557 | 22 | 282 | 65 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 9,795 | 115 | 148,868 | 616 | 12,935 | 2,086 | 13 | 124 | 106 | 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 |
| Proposed Costs | \$9,795 | \$115 | \$148,868 | \$616 | \$12,935 | \$2,086 | \$13 | \$124 | \$106 | \$0 |

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| Department | 269.0-145 Law Library | 279.0-135 Veterans Treatment Court Grant | 279.0-136 District Court | 279.0-138 Byrne Jag | 279.0-139 MH Treatment Court | 279.0-140 Sobriety Court | 279.0-146 Sobriety Court Grant - State | 279.0-151 SSSPP Grant | 279.0-191 Elections | 279.0-275 Drain Commissioner |
|--|--------------------------|---|-----------------------------|------------------------|---------------------------------------|--------------------------------|---|-----------------------------|------------------------|------------------------------------|
| 1 Building Depreciation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 Equipment Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 104 | 0 | 0 |
| 3 101-256 Administration Legal Counsel | 156 | 207 | 0 | 269 | 119 | 490 | 0 | 536 | 0 | 233 |
| 4 101-172 Administration | 211 | 280 | 0 | 364 | 162 | 663 | 0 | 725 | 0 | 315 |
| 5 101-201 Finance | 490 | 680 | 0 | 635 | 914 | 869 | 0 | 3,053 | 0 | 212 |
| 6 101-202 Audit | 32 | 42 | 0 | 55 | 24 | 99 | 0 | 109 | 0 | 47 |
| 7 101-226 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,197 | 0 | 0 |
| 8 101-253 Treasurer | 196 | 169 | 0 | 248 | 143 | 300 | 0 | 169 | 0 | 430 |
| 9 101-258/259 Network/Phone | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,568 | 0 | 0 |
| 10 101-261 FM Courthouse | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 101-262 FM 911 EOC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 101-263 FM Human Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 101-264 MCF Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 101-265 Facility Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 101-266 Mail/Copy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 74 | 0 | 0 |
| 16 101-268 MH CMH Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 101-269 Jail Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 101-270 Co Services Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 101-272 Dumont LK | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 101-273 Youth Home | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 101-316 Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 279.0 Grants | 0 | 10 | 0 | 10 | 14 | 13 | 0 | 46 | 0 | 3 |
| 23 292.1 Child Care | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 296.1 County Fitness Center | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 49 | 0 | 0 |
| 25 677 Fringe Processing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17 | 0 | 0 |
| 26 677-087 Insurance | 32 | 42 | 0 | 55 | 24 | 100 | 0 | 426 | 0 | 48 |
| Total Current Allocations | 1,117 | 1,431 | 0 | 1,635 | 1,401 | 2,535 | 0 | 11,073 | 0 | 1,288 |
| 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 |
| Proposed Costs | \$1,117 | \$1,431 | \$0 | \$1,635 | \$1,401 | \$2,535 | \$0 | \$11,073 | \$0 | \$1,288 |

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| Department | 279.0-301 Snowmobile Grant | 279.0-312 HIDTA | 279.0-317 FBI CETF | 279.0-331 | 279.0-335 Traffic Grant | 279.0-336 Highway Safety - Seatbelt Grant | 279.0-337 CMH Tobacco | 279.0-338 Underage Drinking | 279.0-340 Medical Marihuana | 279.0-351 Jail CCAB |
|--|----------------------------------|--------------------|-----------------------|----------------|----------------------------|---|-----------------------------|-----------------------------------|-----------------------------------|------------------------|
| 1 Building Depreciation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 Equipment Depreciation | 11 | 0 | 0 | 63 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 101-256 Administration Legal Counsel | 31 | 18 | 63 | 158 | 135 | 13 | 0 | 0 | 346 | 235 |
| 4 101-172 Administration | 42 | 24 | 86 | 213 | 182 | 17 | 0 | 0 | 469 | 318 |
| 5 101-201 Finance | 412 | 579 | 1,025 | 1,114 | 858 | 156 | 0 | 0 | 290 | 824 |
| 6 101-202 Audit | 6 | 4 | 13 | 32 | 27 | 3 | 0 | 0 | 70 | 48 |
| 7 101-226 Human Resources | 132 | 0 | 0 | 730 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 101-253 Treasurer | 169 | 39 | 130 | 26 | 65 | 26 | 0 | 0 | 39 | 143 |
| 9 101-258/259 Network/Phone | 502 | 0 | 0 | 2,786 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 101-261 FM Courthouse | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 101-262 FM 911 EOC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 101-263 FM Human Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 101-264 MCF Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 101-265 Facility Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 101-266 Mail/Copy | 8 | 0 | 0 | 45 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 101-268 MH CMH Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 101-269 Jail Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 101-270 Co Services Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 101-272 Dumont LK | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 101-273 Youth Home | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 101-316 Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 279.0 Grants | 6 | 9 | 16 | 17 | 13 | 2 | 0 | 0 | 4 | 13 |
| 23 292.1 Child Care | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 296.1 County Fitness Center | 5 | 0 | 0 | 30 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 677 Fringe Processing | 2 | 0 | 0 | 11 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 677-087 Insurance | 41 | 4 | 13 | 225 | 27 | 3 | 0 | 71 | 48 | 0 |
| Total Current Allocations | 1,369 | 677 | 1,346 | 5,451 | 1,308 | 219 | 0 | 71 | 1,267 | 1,581 |
| 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 |
| Proposed Costs | \$1,369 | \$677 | \$1,346 | \$5,451 | \$1,308 | \$219 | \$0 | \$71 | \$1,267 | \$1,581 |

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| Department | 279.0-352 State Criminal Alien | 279.0-420 Hazard Mitigation Grant | 279.0-428 Homeland | 279.0-642 CESF - COVID19 | CBDG Cares COVID19 | 279.0-753 DNR Waterways Grant | 279.0-999 Grant-Other | 279.1-228 Victims Rights Grant | 280.7 Sheriff Contracts | 280.6 Wayland Township |
|--|---|--|-----------------------|--------------------------------|-----------------------|--|--------------------------|--------------------------------------|----------------------------|------------------------------|
| 1 Building Depreciation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 Equipment Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 245 | 1,042 | 201 |
| 3 101-256 Administration Legal Counsel | 0 | 16 | 206 | 1,372 | (60) | 145 | 0 | 925 | 6,919 | 0 |
| 4 101-172 Administration | 0 | 21 | 278 | 1,857 | (81) | 196 | 0 | 1,251 | 9,361 | 0 |
| 5 101-201 Finance | 0 | 33 | 100 | 557 | 33 | 167 | 0 | 3,276 | 4,947 | 3,409 |
| 6 101-202 Audit | 0 | 3 | 42 | 278 | (12) | 29 | 0 | 188 | 1,404 | 0 |
| 7 101-226 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,825 | 12,032 | 2,323 |
| 8 101-253 Treasurer | 0 | 26 | 26 | 52 | 13 | 39 | 0 | 209 | 1,447 | 183 |
| 9 101-258/259 Network/Phone | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,780 | 45,905 | 8,861 |
| 10 101-261 FM Courthouse | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 101-262 FM 911 EOC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 101-263 FM Human Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 101-264 MCF Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 101-265 Facility Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 101-266 Mail/Copy | 0 | 0 | 0 | 26,772 | 0 | 0 | 0 | 175 | 747 | 144 |
| 16 101-268 MH CMH Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 101-269 Jail Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 101-270 Co Services Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 101-272 Dumont LK | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 101-273 Youth Home | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 101-316 Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 279.0 Grants | 0 | 1 | 2 | 8 | 1 | 3 | 0 | 50 | 0 | 0 |
| 23 292.1 Child Care | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 296.1 County Fitness Center | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 115 | 488 | 94 |
| 25 677 Fringe Processing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 41 | 174 | 34 |
| 26 677-087 Insurance | 3 | 42 | 280 | (12) | 30 | 0 | 189 | 2,160 | 3,180 | 614 |
| Total Current Allocations | 3 | 142 | 933 | 30,885 | (76) | 579 | 189 | 22,238 | 87,646 | 15,863 |
| 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 |
| Proposed Costs | \$3 | \$142 | \$933 | \$30,885 | \$(76) | \$579 | \$189 | \$22,238 | \$87,646 | \$15,863 |

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| Department | 281.1 Saugatuck City | 280.X-301 Road Patrol | 289.5-259 Technology Contracts | 292.1-292 CCF | 292.1-614 Comm Resc | 292.1-653 Diversion | 292.1-654 Casa | 292.1-656 CC Admin | 292.1-661 Food Prep | 292.1-662 Foster Care |
|--|----------------------------|--------------------------|--------------------------------------|------------------|------------------------|------------------------|-------------------|-----------------------|------------------------|--------------------------|
| 1 Building Depreciation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 Equipment Depreciation | 0 | 0 | 63 | 0 | 347 | 104 | 0 | 425 | 266 | 0 |
| 3 101-256 Administration Legal Counsel | 0 | 0 | 189 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 101-172 Administration | 0 | 0 | 256 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 101-201 Finance | 11 | 0 | 980 | 11 | 4,401 | 1,682 | 134 | 3,799 | 5,838 | 602 |
| 6 101-202 Audit | 0 | 0 | 38 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 101-226 Human Resources | 0 | 0 | 730 | 0 | 4,011 | 1,197 | 0 | 4,909 | 3,077 | 0 |
| 8 101-253 Treasurer | 26 | 0 | 117 | 156 | 522 | 456 | 300 | 313 | 548 | 2,112 |
| 9 101-258/259 Network/Phone | 0 | 0 | 2,786 | 0 | 15,302 | 4,568 | 0 | 18,728 | 11,739 | 0 |
| 10 101-261 FM Courthouse | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 101-262 FM 911 EOC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 101-263 FM Human Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 101-264 MCF Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 101-265 Facility Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 101-266 Mail/Copy | 0 | 0 | 45 | 0 | 249 | 74 | 0 | 305 | 191 | 0 |
| 16 101-268 MH CMH Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 101-269 Jail Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 101-270 Co Services Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 101-272 Dumont LK | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 101-273 Youth Home | 0 | 0 | 0 | 0 | 3,180 | 0 | 0 | 3,837 | 7,333 | 0 |
| 21 101-316 Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 279.0 Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 292.1 Child Care | 0 | 0 | 0 | 0 | 5,440 | 1,227 | 1,184 | 13,226 | 3,550 | 6,473 |
| 24 296.1 County Fitness Center | 0 | 0 | 30 | 0 | 163 | 49 | 0 | 199 | 125 | 0 |
| 25 677 Fringe Processing | 0 | 0 | 11 | 0 | 58 | 17 | 0 | 71 | 44 | 0 |
| 26 677-087 Insurance | 0 | 0 | 232 | 0 | 3,769 | 316 | 0 | 1,297 | 813 | 0 |
| Total Current Allocations | 37 | 0 | 5,479 | 168 | 37,440 | 9,691 | 1,618 | 47,108 | 33,524 | 9,187 |
| 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 |
| Proposed Costs | \$37 | \$0 | \$5,479 | \$168 | \$37,440 | \$9,691 | \$1,618 | \$47,108 | \$33,524 | \$9,187 |

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| Department | 292.1-664 Juv Detention | 292.1-665 Comm Probation | 292.1-666 Cheever | 292.2 DHS | 292.2 DHS Space | 293.0-681 Soldiers | 294.0-684 Veterans Trust Board | 295.0-672 COA | 299 American Rescue Plan - ARPA | 512.0-671 MCF |
|--|-------------------------------|--------------------------------|----------------------|--------------|--------------------|-----------------------|--------------------------------------|------------------|--|------------------|
| 1 Building Depreciation | \$0 | \$0 | \$0 | \$0 | \$40,565 | \$0 | \$952 | \$815 | \$0 | \$0 |
| 2 Equipment Depreciation | 1,530 | 518 | 1,509 | 0 | 0 | 78 | 0 | 264 | 0 | 0 |
| 3 101-256 Administration Legal Counsel | 0 | 0 | 0 | 7 | 0 | 666 | 0 | 0 | 0 | 0 |
| 4 101-172 Administration | 0 | 0 | 0 | 10 | 0 | 902 | 0 | 0 | 0 | 0 |
| 5 101-201 Finance | 8,345 | 3,743 | 9,660 | 267 | 0 | 3,365 | 0 | 7,543 | 22 | 0 |
| 6 101-202 Audit | 0 | 0 | 0 | 1 | 0 | 135 | 0 | 0 | 0 | 0 |
| 7 101-226 Human Resources | 17,671 | 5,986 | 17,432 | 0 | 0 | 898 | 0 | 3,053 | 0 | 0 |
| 8 101-253 Treasurer | 1,421 | 522 | 1,812 | 0 | 0 | 117 | 0 | 3,677 | 104 | 2,842 |
| 9 101-258/259 Network/Phone | 67,419 | 22,838 | 66,506 | 0 | 0 | 3,426 | 0 | 11,648 | 0 | 0 |
| 10 101-261 FM Courthouse | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 101-262 FM 911 EOC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 101-263 FM Human Services | 0 | 0 | 0 | 0 | 162,623 | 0 | 3,815 | 3,269 | 0 | 0 |
| 13 101-264 MCF Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 101-265 Facility Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 101-266 Mail/Copy | 1,097 | 372 | 1,082 | 0 | 0 | 56 | 383 | 190 | 0 | 0 |
| 16 101-268 MH CMH Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 101-269 Jail Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 101-270 Co Services Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 101-272 Dumont LK | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 101-273 Youth Home | 51,949 | 0 | 39,320 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 101-316 Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 279.0 Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 292.1 Child Care | 16,871 | 6,612 | 19,024 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 296.1 County Fitness Center | 717 | 243 | 707 | 0 | 0 | 36 | 0 | 124 | 0 | 0 |
| 25 677 Fringe Processing | 255 | 86 | 252 | 0 | 0 | 13 | 0 | 44 | 0 | 0 |
| 26 677-087 Insurance | 4,670 | 5,194 | 7,316 | 1 | 0 | 373 | 0 | 807 | 0 | 903 |
| Total Current Allocations | 171,946 | 46,115 | 164,620 | 287 | 203,188 | 10,065 | 5,150 | 31,433 | 127 | 3,745 |
| Less: Prior Year Allocations | 174,768 | 41,296 | 158,955 | 0 | 0 | 0 | 0 | 0 | 0 | 1,528 |
| Carry-Forward | (2,822) | 4,819 | 5,665 | 0 | 0 | 0 | 0 | 0 | 0 | 2,217 |
| Proposed Costs | \$169,124 | \$50,935 | \$170,285 | \$287 | \$203,188 | \$10,065 | \$5,150 | \$31,433 | \$127 | \$5,963 |

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| Department | 512.0-671 MCF Space | 595 Commissary | 620.0-253 Tax Reversn | 639.0-275 Drain Equipment Revolving | 661.2 Fleet Management | Michigan Works | Other | 2nd Allocation Orphans | Total |
|--|------------------------|-------------------|--------------------------|--|---------------------------|-------------------|-----------------|------------------------------|--------------------|
| 1 Building Depreciation | \$0 | \$0 | \$0 | \$0 | \$0 | \$9,955 | \$2,688 | \$0 | \$214,886 |
| 2 Equipment Depreciation | 0 | 0 | 137 | 62 | 9 | 0 | 64 | 0 | 55,947 |
| 3 101-256 Administration Legal Counsel | 0 | 0 | 0 | 0 | 162 | 0 | 0 | 0 | 201,812 |
| 4 101-172 Administration | 0 | 0 | 0 | 0 | 220 | 0 | 0 | 0 | 273,015 |
| 5 101-201 Finance | 0 | 134 | 0 | 3,042 | 3,053 | 0 | 0 | 0 | 397,072 |
| 6 101-202 Audit | 0 | 0 | 0 | 0 | 33 | 0 | 0 | 0 | 40,938 |
| 7 101-226 Human Resources | 0 | 0 | 1,580 | 718 | 108 | 0 | 0 | 0 | 416,778 |
| 8 101-253 Treasurer | 0 | 365 | 0 | 0 | 561 | 0 | 0 | 0 | 223,402 |
| 9 101-258/259 Network/Phone | 0 | 0 | 6,029 | 2,741 | 411 | 0 | 0 | 0 | 1,590,107 |
| 10 101-261 FM Courthouse | 0 | 0 | 0 | 0 | 0 | 0 | 2,871 | 0 | 454,488 |
| 11 101-262 FM 911 EOC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 141,860 |
| 12 101-263 FM Human Services | 0 | 0 | 0 | 0 | 0 | 39,909 | 6,177 | 0 | 336,691 |
| 13 101-264 MCF Building | 394,589 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 394,589 |
| 14 101-265 Facility Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 80,312 |
| 15 101-266 Mail/Copy | 0 | 0 | 98 | 45 | 7 | 0 | 0 | 0 | 179,104 |
| 16 101-268 MH CMH Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40,231 |
| 17 101-269 Jail Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,122,681 |
| 18 101-270 Co Services Building | 0 | 0 | 0 | 0 | 0 | 0 | 6,810 | 0 | 156,340 |
| 19 101-272 Dumont LK | 12,860 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,727 |
| 20 101-273 Youth Home | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 113,377 |
| 21 101-316 Security | 0 | 0 | 0 | 0 | 0 | 0 | 1,496 | 0 | 236,878 |
| 22 279.0 Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 240 |
| 23 292.1 Child Care | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 73,608 |
| 24 296.1 County Fitness Center | 0 | 0 | 64 | 29 | 4 | 0 | 0 | 0 | 16,912 |
| 25 677 Fringe Processing | 0 | 0 | 23 | 10 | 2 | 0 | 0 | 0 | 7,731 |
| 26 677-087 Insurance | 0 | 0 | 418 | 190 | 5,028 | 0 | 1,309 | 0 | 559,046 |
| Total Current Allocations | 407,449 | 499 | 8,349 | 6,837 | 9,597 | 49,864 | 21,414 | 0 | 7,343,770 |
| Less: Prior Year Allocations | 372,499 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,624,600 |
| Carry-Forward | 34,950 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 83,010 |
| Proposed Costs | \$442,398 | \$499 | \$8,349 | \$6,837 | \$9,597 | \$49,864 | \$21,414 | \$0 | \$7,426,780 |

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Carry Forward Schedule

| Department | Current Allocation | Prior Year Allocation | Carry- Forward | Adjustments | Proposed Cost |
|---------------------------------------|-----------------------|--------------------------|-------------------|-------------|------------------|
| 27 101-101 Bd of Commissioners | 70,157 | 0 | 0 | 0 | 70,157 |
| 28 101-131 Circuit Court | 280,452 | 0 | 0 | 0 | 280,452 |
| 29 101-136 District Court | 285,311 | 0 | 0 | 0 | 285,311 |
| 30 101-147 Jury Board | 6,536 | 0 | 0 | 0 | 6,536 |
| 31 101-148 Probate Court | 89,783 | 0 | 0 | 0 | 89,783 |
| 32 101-149 Family Court | 168,062 | 0 | 0 | 0 | 168,062 |
| 33 101-150 Guardian | 1,354 | 0 | 0 | 0 | 1,354 |
| 34 101-151 Probate - Circuit Court | 35,475 | 0 | 0 | 0 | 35,475 |
| 35 101-152 Probate - District Court | 108,123 | 0 | 0 | 0 | 108,123 |
| 36 101-166 Family Counseling Services | 477 | 0 | 0 | 0 | 477 |
| 37 101-191 Elections | 14,677 | 0 | 0 | 0 | 14,677 |
| 38 101-215 Clerk | 172,306 | 0 | 0 | 0 | 172,306 |
| 39 101-225 Equalization | 57,561 | 0 | 0 | 0 | 57,561 |
| 40 101-229 Pros Attorney | 233,992 | 0 | 0 | 0 | 233,992 |
| 41 101-236 Register of Deeds | 50,350 | 0 | 0 | 0 | 50,350 |
| 42 101-257 Coop Ext | 21,857 | 0 | 0 | 0 | 21,857 |
| 43 101-260 FM Animal | 20,268 | 0 | 0 | 0 | 20,268 |
| 44 101-267 MH ACC Connect | 23,454 | 0 | 0 | 0 | 23,454 |
| 45 101-271 FAC | 3,868 | 0 | 0 | 0 | 3,868 |
| 46 101-275 Drain | 82,354 | 0 | 0 | 0 | 82,354 |
| 47 101-291 Record Management | 15,114 | 0 | 0 | 0 | 15,114 |
| 48 101-301 Sheriff | 853,900 | 0 | 0 | 0 | 853,900 |
| 49 101-303 WEMET | 10,823 | 0 | 0 | 0 | 10,823 |
| 50 101-304/305 SCAT | 135,600 | 0 | 0 | 0 | 135,600 |
| 51 101-314 Reserves | 11,468 | 0 | 0 | 0 | 11,468 |
| 52 101-315 Detective | 140,616 | 0 | 0 | 0 | 140,616 |
| 53 101-331 Marine | 72,966 | 0 | 0 | 0 | 72,966 |
| 54 101-351 Jail | 1,013,794 | 0 | 0 | 0 | 1,013,794 |
| 55 101-352 Inmate Program | 41,301 | 0 | 0 | 0 | 41,301 |
| 56 101-403 Land Information Services | 23,781 | 0 | 0 | 0 | 23,781 |
| 57 101-426 Emerg Management | 78,600 | 0 | 0 | 0 | 78,600 |
| 58 101-427 LEPC | 7,961 | 0 | 0 | 0 | 7,961 |
| 59 101-430 Animal | 14,040 | 0 | 0 | 0 | 14,040 |
| 60 101-431 Livestock | 0 | 0 | 0 | 0 | 0 |
| 61 101-441 DPW | 5,696 | 0 | 0 | 0 | 5,696 |
| 62 101-445 Drains Public | 653 | 0 | 0 | 0 | 653 |
| 63 101-448 Remonumentation | 1,720 | 0 | 0 | 0 | 1,720 |
| 64 101-636 Com Disease | 152 | 0 | 0 | 0 | 152 |
| 65 101-648 Med Examiner | 5,278 | 0 | 0 | 0 | 5,278 |
| 66 101-681 Vets Burial | 16,677 | 0 | 0 | 0 | 16,677 |

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| Department | Current Allocation | Prior Year Allocation | Carry-Forward | Adjustments | Proposed Cost |
|--|---------------------------|------------------------------|----------------------|--------------------|----------------------|
| 67 101-728 Econ Development | 839 | 0 | 0 | 0 | 839 |
| 68 101-851 Employee Other Fringe Benef | 2,970 | 0 | 0 | 0 | 2,970 |
| 69 101-865 Insurance & Bonds | 6,004 | 0 | 0 | 0 | 6,004 |
| 70 201.0-449 Road Comm | 6,178 | 0 | 0 | 0 | 6,178 |
| 71 208.0-XXX Parks | 91,775 | 0 | 0 | 0 | 91,775 |
| 72 211.0-326 Central Dispatch | 284,090 | 0 | 0 | 0 | 284,090 |
| 73 211.8 Central Dispatch CIP | 1,110 | 0 | 0 | 0 | 1,110 |
| 74 215.1-XXX Friend of the Court | 161,763 | 159,928 | 1,835 | 0 | 163,598 |
| 75 FOC DP | 75,144 | 70,565 | 4,579 | 0 | 79,723 |
| 76 221.0-XXX Health | 393,052 | 312,117 | 80,935 | 0 | 473,986 |
| 77 221.0-XXX Health Space | 120,333 | 138,582 | (18,249) | 0 | 102,083 |
| 78 221.1 Solid Waste | 28,565 | 0 | 0 | 0 | 28,565 |
| 79 222.X-649 Community Mental Health | 0 | 19 | (19) | 0 | (19) |
| 80 222.X-649 CMH Space | 163,443 | 194,343 | (30,900) | 0 | 132,544 |
| 81 230.0-676 Transportation | 121,214 | 0 | 0 | 0 | 121,214 |
| 82 230.0-677 Transportation | 9,527 | 0 | 0 | 0 | 9,527 |
| 83 240.0-XXX Multi Agency | 422 | 0 | 0 | 0 | 422 |
| 84 243 Brownfield Redevelopment Authori | 156 | 0 | 0 | 0 | 156 |
| 85 2450/2455/2456 Public Improvement F | 46,921 | 0 | 0 | 0 | 46,921 |
| 86 255.X Animal Shelter | 1,942 | 0 | 0 | 0 | 1,942 |
| 87 256.0-236 Automation | 9,795 | 0 | 0 | 0 | 9,795 |
| 88 258 Sick/Vacation Liability | 115 | 0 | 0 | 0 | 115 |
| 89 260 Indigent Defense | 148,868 | 0 | 0 | 0 | 148,868 |
| 90 263.0-426 Palisades | 616 | 0 | 0 | 0 | 616 |
| 91 263.5-200 Concealed Weapons | 12,935 | 0 | 0 | 0 | 12,935 |
| 92 264.0-362 Local Corrections | 2,086 | 0 | 0 | 0 | 2,086 |
| 93 265.0-301 Drug Law | 13 | 0 | 0 | 0 | 13 |
| 94 265.1 Drug Law Enforcement | 124 | 0 | 0 | 0 | 124 |
| 95 266 Justice Training Fund | 106 | 0 | 0 | 0 | 106 |
| 96 266.0-320 Shelter Training | 0 | 0 | 0 | 0 | 0 |
| 97 269.0-145 Law Library | 1,117 | 0 | 0 | 0 | 1,117 |
| 98 279.0-135 Veterans Treatment Court C | 1,431 | 0 | 0 | 0 | 1,431 |
| 99 279.0-136 District Court | 0 | 0 | 0 | 0 | 0 |
| 100 279.0-138 Byrne Jag | 1,635 | 0 | 0 | 0 | 1,635 |
| 101 279.0-139 MH Treatment Court | 1,401 | 0 | 0 | 0 | 1,401 |
| 102 279.0-140 Sobriety Court | 2,535 | 0 | 0 | 0 | 2,535 |
| 103 279.0-146 Sobriety Court Grant - State | 0 | 0 | 0 | 0 | 0 |
| 104 279.0-151 SSSPP Grant | 11,073 | 0 | 0 | 0 | 11,073 |
| 105 279.0-191 Elections | 0 | 0 | 0 | 0 | 0 |
| 106 279.0-275 Drain Commissioner | 1,288 | 0 | 0 | 0 | 1,288 |

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Carry Forward Schedule

| Department | Current Allocation | Prior Year Allocation | Carry-Forward | Adjustments | Proposed Cost |
|--|---------------------------|------------------------------|----------------------|--------------------|----------------------|
| 107 279.0-301 Snowmobile Grant | 1,369 | 0 | 0 | 0 | 1,369 |
| 108 279.0-312 HIDTA | 677 | 0 | 0 | 0 | 677 |
| 109 279.0-317 FBI CETF | 1,346 | 0 | 0 | 0 | 1,346 |
| 110 279.0-331 | 5,451 | 0 | 0 | 0 | 5,451 |
| 111 279.0-335 Traffic Grant | 1,308 | 0 | 0 | 0 | 1,308 |
| 112 279.0-336 Highway Safety - Seatbelt G | 219 | 0 | 0 | 0 | 219 |
| 113 279.0-337 CMH Tobacco | 0 | 0 | 0 | 0 | 0 |
| 114 279.0-338 Underage Drinking | 71 | 0 | 0 | 0 | 71 |
| 115 279.0-340 Medical Marihuana | 1,267 | 0 | 0 | 0 | 1,267 |
| 116 279.0-351 Jail CCAB | 1,581 | 0 | 0 | 0 | 1,581 |
| 117 279.0-352 State Criminal Alien Assista | 3 | 0 | 0 | 0 | 3 |
| 118 279.0-420 Hazard Mitigation Grant | 142 | 0 | 0 | 0 | 142 |
| 119 279.0-428 Homeland | 933 | 0 | 0 | 0 | 933 |
| 120 279.0-642 CESF - COVID19 | 30,885 | 0 | 0 | 0 | 30,885 |
| 121 CBDG Cares - COVID19 | (76) | 0 | 0 | 0 | (76) |
| 122 279.0-753 DNR Waterways Grant | 579 | 0 | 0 | 0 | 579 |
| 123 279.0-999 Grant-Other | 189 | 0 | 0 | 0 | 189 |
| 124 279.1-228 Victims Rights Grant | 22,238 | 0 | 0 | 0 | 22,238 |
| 125 280.7 Sheriff Contracts | 87,646 | 0 | 0 | 0 | 87,646 |
| 126 280.6 Wayland Township | 15,863 | 0 | 0 | 0 | 15,863 |
| 127 281.1 Saugatuck City | 37 | 0 | 0 | 0 | 37 |
| 128 280.X-301 Road Patrol | 0 | 0 | 0 | 0 | 0 |
| 129 289.5-259 Technology Contracts | 5,479 | 0 | 0 | 0 | 5,479 |
| 130 292.1-292 CCF | 168 | 0 | 0 | 0 | 168 |
| 131 292.1-614 Comm Resc | 37,440 | 0 | 0 | 0 | 37,440 |
| 132 292.1-653 Diversion | 9,691 | 0 | 0 | 0 | 9,691 |
| 133 292.1-654 Casa | 1,618 | 0 | 0 | 0 | 1,618 |
| 134 292.1-656 CC Admin | 47,108 | 0 | 0 | 0 | 47,108 |
| 135 292.1-661 Food Prep | 33,524 | 0 | 0 | 0 | 33,524 |
| 136 292.1-662 Foster Care | 9,187 | 0 | 0 | 0 | 9,187 |
| 137 292.1-664 Juv Detention | 171,946 | 174,768 | (2,822) | 0 | 169,124 |
| 138 292.1-665 Comm Probation | 46,115 | 41,296 | 4,819 | 0 | 50,935 |
| 139 292.1-666 Cheever | 164,620 | 158,955 | 5,665 | 0 | 170,285 |
| 140 292.2 DHS | 287 | 0 | 0 | 0 | 287 |
| 141 292.2 DHS Space | 203,188 | 0 | 0 | 0 | 203,188 |
| 142 293.0-681 Soldiers | 10,065 | 0 | 0 | 0 | 10,065 |
| 143 294.0-684 Veterans Trust Board | 5,150 | 0 | 0 | 0 | 5,150 |
| 144 295.0-672 COA | 31,433 | 0 | 0 | 0 | 31,433 |
| 145 299 American Rescue Plan - ARPA | 127 | 0 | 0 | 0 | 127 |
| 146 512.0-671 MCF | 3,745 | 1,528 | 2,217 | 0 | 5,963 |

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Carry Forward Schedule

| Department | Current Allocation | Prior Year Allocation | Carry- Forward | Adjustments | Proposed Cost |
|---|-----------------------|--------------------------|-------------------|-------------|------------------|
| 147 512.0-671 MCF Space | 407,449 | 372,499 | 34,950 | 0 | 442,398 |
| 148 595 Commissary | 499 | 0 | 0 | 0 | 499 |
| 149 620.0-253 Tax Reversn | 8,349 | 0 | 0 | 0 | 8,349 |
| 150 639.0-275 Drain Equipment Revolving | 6,837 | 0 | 0 | 0 | 6,837 |
| 151 661.2 Fleet Management | 9,597 | 0 | 0 | 0 | 9,597 |
| 152 Michigan Works | 49,864 | 0 | 0 | 0 | 49,864 |
| 153 Other | 21,414 | 0 | 0 | 0 | 21,414 |
| Total | 7,343,770 | 1,624,600 | 83,010 | 0 | 7,426,780 |

**Building Depreciation
Nature and Extent of Services**

Allegan County owns and operates several buildings throughout the County. For plan purposes, three buildings have been identified with multiple occupants for building depreciation.

- **County Courthouse** – the current year’s depreciation value for the County Courthouse has been identified as \$132,404 from the County’s Fixed Asset List and has been allocated to all occupant departments based on their usable square footage. 260 Indigent Defense moved out of the County Courthouse building July 1, 2020. The space remained vacant for the remainder of 2020. The square footage for Indigent Defense has been split 50/50 between Indigent Defense and other.
- **Human Services Building** – the current year’s depreciation value for the Human Services Building has been identified as \$91,213 from the County’s Fixed Asset List and has been allocated to all occupant departments based on their usable square footage.
- **County Services Building** – the current year’s depreciation value for the County Services Building has been identified as 46,855 from the County’s Fixed Asset List and has been allocated to all occupant departments based on their usable square footage.

Allegan County Facilities Management also maintains a storage building for equipment used to maintain all County facilities. The current year’s depreciation value for the storage building has been identified as \$5,983 and has been allocated directly to the Facilities Management Central Service department for further allocation.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for the service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct charges are accounted for in the initial allocation.

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A. Department Costs

Dept:1 Building Depreciation

| Description | | Amount | General Admin | Courthouse Building | Human Services Building | County Services Building | Facilities Management |
|--------------------------------------|---|------------------|---------------|---------------------|-------------------------|--------------------------|-----------------------|
| Personnel Costs | | | | | | | |
| Salaries | S | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Salary % Split</i> | | | <i>.00%</i> | <i>.00%</i> | <i>.00%</i> | <i>.00%</i> | <i>.00%</i> |
| Benefits | S | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal - Personnel Costs | | 0 | 0 | 0 | 0 | 0 | 0 |
| Services & Supplies Cost | | | | | | | |
| Building Depreciation | P | 263,473 | 0 | 145,078 | 100,119 | 12,293 | 5,983 |
| Subtotal - Services & Supplies | | 263,473 | 0 | 145,078 | 100,119 | 12,293 | 5,983 |
| Department Cost Total | | 263,473 | 0 | 145,078 | 100,119 | 12,293 | 5,983 |
| Adjustments to Cost | | | | | | | |
| Subtotal - Adjustments | | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Costs After Adjustments | | 263,473 | 0 | 145,078 | 100,119 | 12,293 | 5,983 |
| General Admin Distribution | | | 0 | 0 | 0 | 0 | 0 |
| Grand Total | | \$263,473 | | \$145,078 | \$100,119 | \$12,293 | \$5,983 |

**Allegan County, Michigan
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B. Incoming Costs - (Default Spread Custom%)

Dept:1 Building Depreciation

| Department | First Incoming | Second Incoming | Courthouse Building | Human Services Building | County Services Building | Facilities Management |
|----------------------------|-----------------------|------------------------|----------------------------|--------------------------------|---------------------------------|------------------------------|
| 5 Cost Plan | \$0 | \$960 | \$320 | \$320 | \$320 | \$0 |
| Subtotal - 101-201 Finance | 0 | 960 | 320 | 320 | 320 | 0 |
| Total Incoming | 0 | 960 | 320 | 320 | 320 | 0 |
| C. Total Allocated | | \$264,433 | \$145,398 | \$100,439 | \$12,613 | \$5,983 |
| | | | 54.98% | 37.98% | 4.77% | 2.26% |

**Allegan County, Michigan
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Courthouse Building Allocations

Dept:1 Building Depreciation

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 8 101-253 Treasurer | 2,836 | 5.71% | \$8,280 | \$0 | \$8,280 | \$18 | \$8,298 |
| 9 101-258/259 Network/Phone | 2,015 | 4.06% | 5,883 | 0 | 5,883 | 13 | 5,896 |
| 14 101-265 Facility Management | 2,846 | 5.73% | 8,309 | 0 | 8,309 | 18 | 8,328 |
| 21 101-316 Security | 196 | 0.39% | 572 | 0 | 572 | 1 | 574 |
| 27 101-101 Bd of Commissioners | 243 | 0.49% | 709 | 0 | 709 | 2 | 711 |
| 28 101-131 Circuit Court | 9,835 | 19.79% | 28,715 | 0 | 28,715 | 63 | 28,778 |
| 29 101-136 District Court | 4,701 | 9.46% | 13,725 | 0 | 13,725 | 30 | 13,756 |
| 31 101-148 Probate Court | 2,260 | 4.55% | 6,598 | 0 | 6,598 | 15 | 6,613 |
| 32 101-149 Family Court | 5,363 | 10.79% | 15,658 | 0 | 15,658 | 35 | 15,693 |
| 35 101-152 Probate - District Court | 3,232 | 6.50% | 9,436 | 0 | 9,436 | 21 | 9,457 |
| 38 101-215 Clerk | 4,752 | 9.56% | 13,874 | 0 | 13,874 | 31 | 13,905 |
| 40 101-229 Pros Attorney | 4,964 | 9.99% | 14,493 | 0 | 14,493 | 32 | 14,525 |
| 41 101-236 Register of Deeds | 641 | 1.29% | 1,872 | 0 | 1,872 | 4 | 1,876 |
| 46 101-275 Drain | 1,784 | 3.59% | 5,209 | 0 | 5,209 | 11 | 5,220 |
| 74 215.1-XXX Friend of the Court | 3,494 | 7.03% | 10,201 | 0 | 10,201 | 23 | 10,224 |
| 89 260 Indigent Defense | 264 | 0.53% | 771 | 0 | 771 | 2 | 772 |
| 153 Other | 264 | 0.53% | 771 | 0 | 771 | 2 | 772 |
| Subtotal | 49,690 | 100.00% | 145,078 | 0 | 145,078 | 320 | 145,398 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$145,078 | | \$145,398 |

Basis Units: Usable Square Footage
Source: Building Floorplans

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Human Services Building Allocations

Dept:1 Building Depreciation

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|------------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 9 101-258/259 Network/Phone | 278 | 0.67% | \$674 | \$0 | \$674 | \$2 | \$677 |
| 14 101-265 Facility Management | 4,985 | 12.08% | 12,095 | 0 | 12,095 | 39 | 12,133 |
| 24 296.1 County Fitness Center | 1,497 | 3.63% | 3,632 | 0 | 3,632 | 12 | 3,644 |
| 42 101-257 Coop Ext | 1,541 | 3.73% | 3,739 | 0 | 3,739 | 12 | 3,751 |
| 71 208.0-XXX Parks | 346 | 0.84% | 839 | 0 | 839 | 3 | 842 |
| 77 221.0-XXX Health Space | 9,870 | 23.92% | 23,947 | 0 | 23,947 | 77 | 24,024 |
| 89 260 Indigent Defense | 633 | 1.53% | 1,536 | 0 | 1,536 | 5 | 1,541 |
| 141 292.2 DHS Space | 16,666 | 40.39% | 40,436 | 0 | 40,436 | 129 | 40,565 |
| 143 294.0-684 Veterans Trust Board | 391 | 0.95% | 949 | 0 | 949 | 3 | 952 |
| 144 295.0-672 COA | 335 | 0.81% | 813 | 0 | 813 | 3 | 815 |
| 152 Michigan Works | 4,090 | 9.91% | 9,923 | 0 | 9,923 | 32 | 9,955 |
| 153 Other | 633 | 1.53% | 1,536 | 0 | 1,536 | 5 | 1,541 |
| Subtotal | 41,265 | 100.00% | 100,119 | 0 | 100,119 | 320 | 100,439 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$100,119 | | \$100,439 |

Basis Units: Usable Square Footage
Source: Building Floorplans

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County Services Building Allocations

Dept:1 Building Depreciation

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--------------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 4 101-172 Administration | 1,285 | 5.47% | \$672 | \$0 | \$672 | \$17 | \$690 |
| 5 101-201 Finance | 960 | 4.08% | 502 | 0 | 502 | 13 | 515 |
| 7 101-226 Human Resources | 1,033 | 4.39% | 540 | 0 | 540 | 14 | 554 |
| 9 101-258/259 Network/Phone | 2,583 | 10.99% | 1,351 | 0 | 1,351 | 35 | 1,386 |
| 14 101-265 Facility Management | 1,620 | 6.89% | 847 | 0 | 847 | 22 | 869 |
| 27 101-101 Bd of Commissioners | 946 | 4.02% | 495 | 0 | 495 | 13 | 508 |
| 39 101-225 Equalization | 1,318 | 5.61% | 689 | 0 | 689 | 18 | 707 |
| 56 101-403 Land Information Services | 444 | 1.89% | 232 | 0 | 232 | 6 | 238 |
| 71 208.0-XXX Parks | 648 | 2.76% | 339 | 0 | 339 | 9 | 348 |
| 80 222.X-649 CMH Space | 11,971 | 50.93% | 6,261 | 0 | 6,261 | 163 | 6,423 |
| 153 Other | 698 | 2.97% | 365 | 0 | 365 | 10 | 375 |
| Subtotal | 23,506 | 100.00% | 12,293 | 0 | 12,293 | 320 | 12,613 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$12,293 | | \$12,613 |

Basis Units: Usable Square Footage
Source: Building Floorplans

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Facilities Management Allocations

Dept:1 Building Depreciation

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 14 101-265 Facility Management | 100 | 100.00% | \$5,983 | \$0 | \$5,983 | \$0 | \$5,983 |
| Subtotal | 100 | 100.00% | 5,983 | 0 | 5,983 | 0 | 5,983 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$5,983 | | \$5,983 |

Basis Units: Direct to 101-265 Facilities Management

Source:

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Allocation Summary

Dept:1 Building Depreciation

| Department | Courthouse Building | Human Services Building | County Services Building | Facilities Management | Total |
|--------------------------------------|----------------------------|--------------------------------|---------------------------------|------------------------------|------------------|
| 4 101-172 Administration | \$0 | \$0 | \$690 | \$0 | \$690 |
| 5 101-201 Finance | 0 | 0 | 515 | 0 | 515 |
| 7 101-226 Human Resources | 0 | 0 | 554 | 0 | 554 |
| 8 101-253 Treasurer | 8,298 | 0 | 0 | 0 | 8,298 |
| 9 101-258/259 Network/Phone | 5,896 | 677 | 1,386 | 0 | 7,959 |
| 14 101-265 Facility Management | 8,328 | 12,133 | 869 | 5,983 | 27,313 |
| 21 101-316 Security | 574 | 0 | 0 | 0 | 574 |
| 24 296.1 County Fitness Center | 0 | 3,644 | 0 | 0 | 3,644 |
| 27 101-101 Bd of Commissioners | 711 | 0 | 508 | 0 | 1,219 |
| 28 101-131 Circuit Court | 28,778 | 0 | 0 | 0 | 28,778 |
| 29 101-136 District Court | 13,756 | 0 | 0 | 0 | 13,756 |
| 31 101-148 Probate Court | 6,613 | 0 | 0 | 0 | 6,613 |
| 32 101-149 Family Court | 15,693 | 0 | 0 | 0 | 15,693 |
| 35 101-152 Probate - District Court | 9,457 | 0 | 0 | 0 | 9,457 |
| 38 101-215 Clerk | 13,905 | 0 | 0 | 0 | 13,905 |
| 39 101-225 Equalization | 0 | 0 | 707 | 0 | 707 |
| 40 101-229 Pros Attorney | 14,525 | 0 | 0 | 0 | 14,525 |
| 41 101-236 Register of Deeds | 1,876 | 0 | 0 | 0 | 1,876 |
| 42 101-257 Coop Ext | 0 | 3,751 | 0 | 0 | 3,751 |
| 46 101-275 Drain | 5,220 | 0 | 0 | 0 | 5,220 |
| 56 101-403 Land Information Services | 0 | 0 | 238 | 0 | 238 |
| 71 208.0-XXX Parks | 0 | 842 | 348 | 0 | 1,190 |
| 74 215.1-XXX Friend of the Court | 10,224 | 0 | 0 | 0 | 10,224 |
| 77 221.0-XXX Health Space | 0 | 24,024 | 0 | 0 | 24,024 |
| 80 222.X-649 CMH Space | 0 | 0 | 6,423 | 0 | 6,423 |
| 89 260 Indigent Defense | 772 | 1,541 | 0 | 0 | 2,313 |
| 141 292.2 DHS Space | 0 | 40,565 | 0 | 0 | 40,565 |
| 143 294.0-684 Veterans Trust Board | 0 | 952 | 0 | 0 | 952 |
| 144 295.0-672 COA | 0 | 815 | 0 | 0 | 815 |
| 152 Michigan Works | 0 | 9,955 | 0 | 0 | 9,955 |
| 153 Other | 772 | 1,541 | 375 | 0 | 2,688 |
| Total | \$145,398 | \$100,439 | \$12,613 | \$5,983 | \$264,433 |

**Equipment Depreciation
Nature and Extent of Services**

Allegan County purchases equipment to carry on the day-to-day operations of the various central service departments and grant programs.

- **Equipment Depreciation** - Based on the County's Fixed Asset Listing equipment depreciation has been calculated at \$3,503 and has been allocated to benefitting departments based on the purchase price of the equipment.
- **Copiers** – The County purchases central copies for all departments to use. The depreciation on these central copiers has been calculated at \$9,378 from the County's Fixed Asset List. This depreciation has been allocated to all departments based on their full-time equivalents (FTEs) for the fiscal year.
- **Computers** – Computers are purchased for each department through the Information Services Department. Depreciation for these computers and computer equipment has been identified from the County's Fixed Asset List and has been calculated at \$31,764. This depreciation has been allocated to all departments based on their FTE count for the fiscal year.
- **Information Services** – The depreciation for equipment that has been purchased for the Information Services department has been identified from the County's Fixed Asset List and has been calculated at \$51,992 and has been allocated directly to the Information Services Central Service department for further allocation.
- **Courthouse** – The depreciation for equipment purchased specifically for the County Courthouse has been identified from the County's Fixed Asset List and calculated at \$12,053. This depreciation has been allocated to all occupant departments within the Courthouse based on their usable square footage.
- **Facilities** - Equipment has been purchased for the Facilities Management for the maintenance of all County buildings. The current year depreciation for this equipment has been calculated at \$27,920 from the County's Fixed Asset List. This depreciation has been allocated directly to the Facilities Management Central Service department for further allocation.

**Equipment Depreciation
Nature and Extent of Services**

- **Vehicles** – The current depreciation for vehicles has been calculated at \$35,737 from the County's Fixed Asset List. The depreciation has been allocated to benefitting departments based on the depreciation value of each vehicle.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for the service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct charges are accounted for in the initial allocation.

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A. Department Costs

Dept:2 Equipment Depreciation

| Description | | Amount | General Admin | Equipment Depreciation | Copiers | Computers | Information Services | Courthouse | Facilities | Vehicles |
|--------------------------------------|---|------------------|---------------|------------------------|----------------|-----------------|----------------------|-----------------|-----------------|-----------------|
| <hr/> | | | | | | | | | | |
| Personnel Costs | | | | | | | | | | |
| Salaries | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Salary % Split</i> | | | <i>.00%</i> | <i>.00%</i> | <i>.00%</i> | <i>.00%</i> | <i>.00%</i> | <i>.00%</i> | <i>.00%</i> | <i>.00%</i> |
| Benefits | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal - Personnel Costs | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <hr/> | | | | | | | | | | |
| Services & Supplies Cost | | | | | | | | | | |
| Equipment Depreciation | P | 172,347 | 0 | 3,503 | 9,378 | 31,764 | 51,992 | 12,053 | 27,920 | 35,737 |
| Subtotal - Services & Supplies | | 172,347 | 0 | 3,503 | 9,378 | 31,764 | 51,992 | 12,053 | 27,920 | 35,737 |
| <hr/> | | | | | | | | | | |
| Department Cost Total | | 172,347 | 0 | 3,503 | 9,378 | 31,764 | 51,992 | 12,053 | 27,920 | 35,737 |
| <hr/> | | | | | | | | | | |
| Adjustments to Cost | | | | | | | | | | |
| Subtotal - Adjustments | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <hr/> | | | | | | | | | | |
| Total Costs After Adjustments | | 172,347 | 0 | 3,503 | 9,378 | 31,764 | 51,992 | 12,053 | 27,920 | 35,737 |
| <hr/> | | | | | | | | | | |
| General Admin Distribution | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <hr/> | | | | | | | | | | |
| Grand Total | | \$172,347 | | \$3,503 | \$9,378 | \$31,764 | \$51,992 | \$12,053 | \$27,920 | \$35,737 |
| <hr/> <hr/> | | | | | | | | | | |

**Allegan County, Michigan
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B. Incoming Costs - (Default Spread Custom%)

Dept:2 Equipment Depreciation

| Department | First Incoming | Second Incoming | Equipment Depreciation | Copiers | Computers | Information Services | Courthouse | Facilities | Vehicles |
|----------------------------|----------------|-----------------|------------------------|---------|-----------|----------------------|------------|------------|----------|
| 5 Cost Plan | \$0 | \$1,680 | \$1,680 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Subtotal - 101-201 Finance | 0 | 1,680 | 1,680 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Incoming | 0 | 1,680 | 1,680 | 0 | 0 | 0 | 0 | 0 | 0 |
| C. Total Allocated | | \$174,027 | \$5,183 | \$9,378 | \$31,764 | \$51,992 | \$12,053 | \$27,920 | \$35,737 |
| | | | 2.98% | 5.39% | 18.25% | 29.88% | 6.93% | 16.04% | 20.54% |

**Allegan County, Michigan
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Equipment Depreciation Allocations

Dept:2 Equipment Depreciation

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|----------------------------------|------------------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 28 101-131 Circuit Court | 6,186.10 | 23.39% | \$819 | \$0 | \$819 | \$393 | \$1,212 |
| 40 101-229 Pros Attorney | 5,500.69 | 20.80% | 729 | 0 | 729 | 349 | 1,078 |
| 74 215.1-XXX Friend of the Court | 14,763.09 | 55.82% | 1,955 | 0 | 1,955 | 938 | 2,893 |
| Subtotal | 26,449.88 | 100.00% | 3,503 | 0 | 3,503 | 1,680 | 5,183 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$3,503 | | \$5,183 |

Basis Units: Dollar amount of equipment purchased by department
Source:

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Copiers Allocations

Dept:2 Equipment Depreciation

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 3 101-256 Administration Legal Counsel | 0.69 | 0.17% | \$16 | \$0 | \$16 | \$0 | \$16 |
| 4 101-172 Administration | 2.50 | 0.63% | 59 | 0 | 59 | 0 | 59 |
| 5 101-201 Finance | 4.95 | 1.25% | 117 | 0 | 117 | 0 | 117 |
| 7 101-226 Human Resources | 3.80 | 0.96% | 90 | 0 | 90 | 0 | 90 |
| 8 101-253 Treasurer | 6.98 | 1.76% | 165 | 0 | 165 | 0 | 165 |
| 9 101-258/259 Network/Phone | 9.40 | 2.37% | 222 | 0 | 222 | 0 | 222 |
| 10 101-261 FM Courthouse | 1.75 | 0.44% | 41 | 0 | 41 | 0 | 41 |
| 11 101-262 FM 911 EOC | 0.07 | 0.02% | 2 | 0 | 2 | 0 | 2 |
| 12 101-263 FM Human Services | 1.09 | 0.27% | 26 | 0 | 26 | 0 | 26 |
| 14 101-265 Facility Management | 8.40 | 2.12% | 198 | 0 | 198 | 0 | 198 |
| 15 101-266 Mail/Copy | 1.00 | 0.25% | 24 | 0 | 24 | 0 | 24 |
| 17 101-269 Jail Building | 1.45 | 0.37% | 34 | 0 | 34 | 0 | 34 |
| 18 101-270 Co Services Building | 1.00 | 0.25% | 24 | 0 | 24 | 0 | 24 |
| 21 101-316 Security | 5.07 | 1.28% | 120 | 0 | 120 | 0 | 120 |
| 26 677-087 Insurance | 0.63 | 0.16% | 15 | 0 | 15 | 0 | 15 |
| 27 101-101 Bd of Commissioners | 7.00 | 1.76% | 165 | 0 | 165 | 0 | 165 |
| 28 101-131 Circuit Court | 8.00 | 2.02% | 189 | 0 | 189 | 0 | 189 |
| 29 101-136 District Court | 19.26 | 4.85% | 455 | 0 | 455 | 0 | 455 |
| 31 101-148 Probate Court | 3.90 | 0.98% | 92 | 0 | 92 | 0 | 92 |
| 32 101-149 Family Court | 5.50 | 1.39% | 130 | 0 | 130 | 0 | 130 |
| 35 101-152 Probate - District Court | 5.17 | 1.30% | 122 | 0 | 122 | 0 | 122 |
| 37 101-191 Elections | 1.00 | 0.25% | 24 | 0 | 24 | 0 | 24 |
| 38 101-215 Clerk | 8.04 | 2.03% | 190 | 0 | 190 | 0 | 190 |
| 39 101-225 Equalization | 4.46 | 1.12% | 105 | 0 | 105 | 0 | 105 |
| 40 101-229 Pros Attorney | 15.55 | 3.92% | 367 | 0 | 367 | 0 | 367 |
| 41 101-236 Register of Deeds | 3.80 | 0.96% | 90 | 0 | 90 | 0 | 90 |
| 43 101-260 FM Animal | 0.07 | 0.02% | 2 | 0 | 2 | 0 | 2 |
| 46 101-275 Drain | 3.64 | 0.92% | 86 | 0 | 86 | 0 | 86 |
| 47 101-291 Record Management | 1.45 | 0.37% | 34 | 0 | 34 | 0 | 34 |
| 48 101-301 Sheriff | 46.88 | 11.81% | 1,108 | 0 | 1,108 | 0 | 1,108 |
| 49 101-303 WEMET | 1.00 | 0.25% | 24 | 0 | 24 | 0 | 24 |
| 50 101-304/305 SCAT | 3.01 | 0.76% | 71 | 0 | 71 | 0 | 71 |
| 51 101-314 Reserves | 1.27 | 0.32% | 30 | 0 | 30 | 0 | 30 |
| 52 101-315 Detective | 5.00 | 1.26% | 118 | 0 | 118 | 0 | 118 |
| 53 101-331 Marine | 1.64 | 0.41% | 39 | 0 | 39 | 0 | 39 |
| 54 101-351 Jail | 34.67 | 8.74% | 819 | 0 | 819 | 0 | 819 |
| 55 101-352 Inmate Program | 4.56 | 1.15% | 108 | 0 | 108 | 0 | 108 |
| 56 101-403 Land Information Services | 1.92 | 0.48% | 45 | 0 | 45 | 0 | 45 |
| 57 101-426 Emerg Management | 1.73 | 0.44% | 41 | 0 | 41 | 0 | 41 |
| 58 101-427 LEPC | 0.62 | 0.16% | 15 | 0 | 15 | 0 | 15 |
| 59 101-430 Animal | 1.02 | 0.26% | 24 | 0 | 24 | 0 | 24 |
| 61 101-441 DPW | 0.20 | 0.05% | 5 | 0 | 5 | 0 | 5 |

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Copiers Allocations

Dept:2 Equipment Depreciation

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|---|---------------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 66 101-681 Vets Burial | 1.60 | 0.40% | \$38 | \$0 | \$38 | \$0 | \$38 |
| 71 208.0-XXX Parks | 5.23 | 1.32% | 124 | 0 | 124 | 0 | 124 |
| 72 211.0-326 Central Dispatch | 23.31 | 5.87% | 551 | 0 | 551 | 0 | 551 |
| 74 215.1-XXX Friend of the Court | 17.44 | 4.39% | 412 | 0 | 412 | 0 | 412 |
| 76 221.0-XXX Health | 30.19 | 7.61% | 713 | 0 | 713 | 0 | 713 |
| 81 230.0-676 Transportation | 2.68 | 0.68% | 63 | 0 | 63 | 0 | 63 |
| 82 230.0-677 Transportation | 1.00 | 0.25% | 24 | 0 | 24 | 0 | 24 |
| 89 260 Indigent Defense | 8.25 | 2.08% | 195 | 0 | 195 | 0 | 195 |
| 91 263.5-200 Concealed Weapons | 0.73 | 0.18% | 17 | 0 | 17 | 0 | 17 |
| 104 279.0-151 SSSPP Grant | 1.00 | 0.25% | 24 | 0 | 24 | 0 | 24 |
| 107 279.0-301 Snowmobile Grant | 0.11 | 0.03% | 3 | 0 | 3 | 0 | 3 |
| 110 279.0-331 | 0.61 | 0.15% | 14 | 0 | 14 | 0 | 14 |
| 124 279.1-228 Victims Rights Grant | 2.36 | 0.59% | 56 | 0 | 56 | 0 | 56 |
| 125 280.7 Sheriff Contracts | 10.05 | 2.53% | 237 | 0 | 237 | 0 | 237 |
| 126 280.6 Wayland Township | 1.94 | 0.49% | 46 | 0 | 46 | 0 | 46 |
| 129 289.5-259 Technology Contracts | 0.61 | 0.15% | 14 | 0 | 14 | 0 | 14 |
| 131 292.1-614 Comm Resc | 3.35 | 0.84% | 79 | 0 | 79 | 0 | 79 |
| 132 292.1-653 Diversion | 1.00 | 0.25% | 24 | 0 | 24 | 0 | 24 |
| 134 292.1-656 CC Admin | 4.10 | 1.03% | 97 | 0 | 97 | 0 | 97 |
| 135 292.1-661 Food Prep | 2.57 | 0.65% | 61 | 0 | 61 | 0 | 61 |
| 137 292.1-664 Juv Detention | 14.76 | 3.72% | 349 | 0 | 349 | 0 | 349 |
| 138 292.1-665 Comm Probation | 5.00 | 1.26% | 118 | 0 | 118 | 0 | 118 |
| 139 292.1-666 Cheever | 14.56 | 3.67% | 344 | 0 | 344 | 0 | 344 |
| 142 293.0-681 Soldiers | 0.75 | 0.19% | 18 | 0 | 18 | 0 | 18 |
| 144 295.0-672 COA | 2.55 | 0.64% | 60 | 0 | 60 | 0 | 60 |
| 149 620.0-253 Tax Reversn | 1.32 | 0.33% | 31 | 0 | 31 | 0 | 31 |
| 150 639.0-275 Drain Equipment Revolving | 0.60 | 0.15% | 14 | 0 | 14 | 0 | 14 |
| 151 661.2 Fleet Management | 0.09 | 0.02% | 2 | 0 | 2 | 0 | 2 |
| Subtotal | 396.90 | 100.00% | 9,378 | 0 | 9,378 | 0 | 9,378 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$9,378 | | \$9,378 |

Basis Units: FTE Count
Source: Payroll Data

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Computers Allocations

Dept:2 Equipment Depreciation

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 3 101-256 Administration Legal Counsel | 0.69 | 0.17% | \$55 | \$0 | \$55 | \$0 | \$55 |
| 4 101-172 Administration | 2.50 | 0.63% | 200 | 0 | 200 | 0 | 200 |
| 5 101-201 Finance | 4.95 | 1.25% | 396 | 0 | 396 | 0 | 396 |
| 7 101-226 Human Resources | 3.80 | 0.96% | 304 | 0 | 304 | 0 | 304 |
| 8 101-253 Treasurer | 6.98 | 1.76% | 559 | 0 | 559 | 0 | 559 |
| 9 101-258/259 Network/Phone | 9.40 | 2.37% | 752 | 0 | 752 | 0 | 752 |
| 10 101-261 FM Courthouse | 1.75 | 0.44% | 140 | 0 | 140 | 0 | 140 |
| 11 101-262 FM 911 EOC | 0.07 | 0.02% | 6 | 0 | 6 | 0 | 6 |
| 12 101-263 FM Human Services | 1.09 | 0.27% | 87 | 0 | 87 | 0 | 87 |
| 14 101-265 Facility Management | 8.40 | 2.12% | 672 | 0 | 672 | 0 | 672 |
| 15 101-266 Mail/Copy | 1.00 | 0.25% | 80 | 0 | 80 | 0 | 80 |
| 17 101-269 Jail Building | 1.45 | 0.37% | 116 | 0 | 116 | 0 | 116 |
| 18 101-270 Co Services Building | 1.00 | 0.25% | 80 | 0 | 80 | 0 | 80 |
| 21 101-316 Security | 5.07 | 1.28% | 406 | 0 | 406 | 0 | 406 |
| 26 677-087 Insurance | 0.63 | 0.16% | 50 | 0 | 50 | 0 | 50 |
| 27 101-101 Bd of Commissioners | 7.00 | 1.76% | 560 | 0 | 560 | 0 | 560 |
| 28 101-131 Circuit Court | 8.00 | 2.02% | 640 | 0 | 640 | 0 | 640 |
| 29 101-136 District Court | 19.26 | 4.85% | 1,541 | 0 | 1,541 | 0 | 1,541 |
| 31 101-148 Probate Court | 3.90 | 0.98% | 312 | 0 | 312 | 0 | 312 |
| 32 101-149 Family Court | 5.50 | 1.39% | 440 | 0 | 440 | 0 | 440 |
| 35 101-152 Probate - District Court | 5.17 | 1.30% | 414 | 0 | 414 | 0 | 414 |
| 37 101-191 Elections | 1.00 | 0.25% | 80 | 0 | 80 | 0 | 80 |
| 38 101-215 Clerk | 8.04 | 2.03% | 643 | 0 | 643 | 0 | 643 |
| 39 101-225 Equalization | 4.46 | 1.12% | 357 | 0 | 357 | 0 | 357 |
| 40 101-229 Pros Attorney | 15.55 | 3.92% | 1,244 | 0 | 1,244 | 0 | 1,244 |
| 41 101-236 Register of Deeds | 3.80 | 0.96% | 304 | 0 | 304 | 0 | 304 |
| 43 101-260 FM Animal | 0.07 | 0.02% | 6 | 0 | 6 | 0 | 6 |
| 46 101-275 Drain | 3.64 | 0.92% | 291 | 0 | 291 | 0 | 291 |
| 47 101-291 Record Management | 1.45 | 0.37% | 116 | 0 | 116 | 0 | 116 |
| 48 101-301 Sheriff | 46.88 | 11.81% | 3,752 | 0 | 3,752 | 0 | 3,752 |
| 49 101-303 WEMET | 1.00 | 0.25% | 80 | 0 | 80 | 0 | 80 |
| 50 101-304/305 SCAT | 3.01 | 0.76% | 241 | 0 | 241 | 0 | 241 |
| 51 101-314 Reserves | 1.27 | 0.32% | 102 | 0 | 102 | 0 | 102 |
| 52 101-315 Detective | 5.00 | 1.26% | 400 | 0 | 400 | 0 | 400 |
| 53 101-331 Marine | 1.64 | 0.41% | 131 | 0 | 131 | 0 | 131 |
| 54 101-351 Jail | 34.67 | 8.74% | 2,775 | 0 | 2,775 | 0 | 2,775 |
| 55 101-352 Inmate Program | 4.56 | 1.15% | 365 | 0 | 365 | 0 | 365 |
| 56 101-403 Land Information Services | 1.92 | 0.48% | 154 | 0 | 154 | 0 | 154 |
| 57 101-426 Emerg Management | 1.73 | 0.44% | 138 | 0 | 138 | 0 | 138 |
| 58 101-427 LEPC | 0.62 | 0.16% | 50 | 0 | 50 | 0 | 50 |
| 59 101-430 Animal | 1.02 | 0.26% | 82 | 0 | 82 | 0 | 82 |
| 61 101-441 DPW | 0.20 | 0.05% | 16 | 0 | 16 | 0 | 16 |

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Computers Allocations

Dept:2 Equipment Depreciation

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|---|---------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 66 101-681 Vets Burial | 1.60 | 0.40% | \$128 | \$0 | \$128 | \$0 | \$128 |
| 71 208.0-XXX Parks | 5.23 | 1.32% | 419 | 0 | 419 | 0 | 419 |
| 72 211.0-326 Central Dispatch | 23.31 | 5.87% | 1,866 | 0 | 1,866 | 0 | 1,866 |
| 74 215.1-XXX Friend of the Court | 17.44 | 4.39% | 1,396 | 0 | 1,396 | 0 | 1,396 |
| 76 221.0-XXX Health | 30.19 | 7.61% | 2,416 | 0 | 2,416 | 0 | 2,416 |
| 81 230.0-676 Transportation | 2.68 | 0.68% | 214 | 0 | 214 | 0 | 214 |
| 82 230.0-677 Transportation | 1.00 | 0.25% | 80 | 0 | 80 | 0 | 80 |
| 89 260 Indigent Defense | 8.25 | 2.08% | 660 | 0 | 660 | 0 | 660 |
| 91 263.5-200 Concealed Weapons | 0.73 | 0.18% | 58 | 0 | 58 | 0 | 58 |
| 104 279.0-151 SSSPP Grant | 1.00 | 0.25% | 80 | 0 | 80 | 0 | 80 |
| 107 279.0-301 Snowmobile Grant | 0.11 | 0.03% | 9 | 0 | 9 | 0 | 9 |
| 110 279.0-331 | 0.61 | 0.15% | 49 | 0 | 49 | 0 | 49 |
| 124 279.1-228 Victims Rights Grant | 2.36 | 0.59% | 189 | 0 | 189 | 0 | 189 |
| 125 280.7 Sheriff Contracts | 10.05 | 2.53% | 804 | 0 | 804 | 0 | 804 |
| 126 280.6 Wayland Township | 1.94 | 0.49% | 155 | 0 | 155 | 0 | 155 |
| 129 289.5-259 Technology Contracts | 0.61 | 0.15% | 49 | 0 | 49 | 0 | 49 |
| 131 292.1-614 Comm Resc | 3.35 | 0.84% | 268 | 0 | 268 | 0 | 268 |
| 132 292.1-653 Diversion | 1.00 | 0.25% | 80 | 0 | 80 | 0 | 80 |
| 134 292.1-656 CC Admin | 4.10 | 1.03% | 328 | 0 | 328 | 0 | 328 |
| 135 292.1-661 Food Prep | 2.57 | 0.65% | 206 | 0 | 206 | 0 | 206 |
| 137 292.1-664 Juv Detention | 14.76 | 3.72% | 1,181 | 0 | 1,181 | 0 | 1,181 |
| 138 292.1-665 Comm Probation | 5.00 | 1.26% | 400 | 0 | 400 | 0 | 400 |
| 139 292.1-666 Cheever | 14.56 | 3.67% | 1,165 | 0 | 1,165 | 0 | 1,165 |
| 142 293.0-681 Soldiers | 0.75 | 0.19% | 60 | 0 | 60 | 0 | 60 |
| 144 295.0-672 COA | 2.55 | 0.64% | 204 | 0 | 204 | 0 | 204 |
| 149 620.0-253 Tax Reversn | 1.32 | 0.33% | 106 | 0 | 106 | 0 | 106 |
| 150 639.0-275 Drain Equipment Revolving | 0.60 | 0.15% | 48 | 0 | 48 | 0 | 48 |
| 151 661.2 Fleet Management | 0.09 | 0.02% | 7 | 0 | 7 | 0 | 7 |
| Subtotal | 396.90 | 100.00% | 31,764 | 0 | 31,764 | 0 | 31,764 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$31,764 | | \$31,764 |

Basis Units: FTE Count
 Source: Payroll Data

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Information Services Allocations

Dept:2 Equipment Depreciation

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------------------|--------------|---------------------------|-------------------------|----------------------|------------------------------|--------------------------|--------------|
| 9 101-258/259 Network/Phone | 100 | 100.00% | \$51,992 | \$0 | \$51,992 | \$0 | \$51,992 |
| Subtotal | 100 | 100.00% | 51,992 | 0 | 51,992 | 0 | 51,992 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$51,992 | | \$51,992 |

Basis Units: Direct to Information Services
Source:

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Courthouse Allocations

Dept:2 Equipment Depreciation

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 8 101-253 Treasurer | 2,836 | 5.71% | \$688 | \$0 | \$688 | \$0 | \$688 |
| 9 101-258/259 Network/Phone | 2,015 | 4.06% | 489 | 0 | 489 | 0 | 489 |
| 14 101-265 Facility Management | 2,846 | 5.73% | 690 | 0 | 690 | 0 | 690 |
| 21 101-316 Security | 196 | 0.39% | 48 | 0 | 48 | 0 | 48 |
| 27 101-101 Bd of Commissioners | 243 | 0.49% | 59 | 0 | 59 | 0 | 59 |
| 28 101-131 Circuit Court | 9,835 | 19.79% | 2,386 | 0 | 2,386 | 0 | 2,386 |
| 29 101-136 District Court | 4,701 | 9.46% | 1,140 | 0 | 1,140 | 0 | 1,140 |
| 31 101-148 Probate Court | 2,260 | 4.55% | 548 | 0 | 548 | 0 | 548 |
| 32 101-149 Family Court | 5,363 | 10.79% | 1,301 | 0 | 1,301 | 0 | 1,301 |
| 35 101-152 Probate - District Court | 3,232 | 6.50% | 784 | 0 | 784 | 0 | 784 |
| 38 101-215 Clerk | 4,752 | 9.56% | 1,153 | 0 | 1,153 | 0 | 1,153 |
| 40 101-229 Pros Attorney | 4,964 | 9.99% | 1,204 | 0 | 1,204 | 0 | 1,204 |
| 41 101-236 Register of Deeds | 641 | 1.29% | 155 | 0 | 155 | 0 | 155 |
| 46 101-275 Drain | 1,784 | 3.59% | 433 | 0 | 433 | 0 | 433 |
| 74 215.1-XXX Friend of the Court | 3,494 | 7.03% | 848 | 0 | 848 | 0 | 848 |
| 89 260 Indigent Defense | 264 | 0.53% | 64 | 0 | 64 | 0 | 64 |
| 153 Other | 264 | 0.53% | 64 | 0 | 64 | 0 | 64 |
| Subtotal | 49,690 | 100.00% | 12,053 | 0 | 12,053 | 0 | 12,053 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$12,053 | | \$12,053 |

Basis Units: Usable Square Footage
Source: Building Floorplans

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Facilities Allocations

Dept:2 Equipment Depreciation

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 14 101-265 Facility Management | 100 | 100.00% | \$27,920 | \$0 | \$27,920 | \$0 | \$27,920 |
| Subtotal | 100 | 100.00% | 27,920 | 0 | 27,920 | 0 | 27,920 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$27,920 | | \$27,920 |

Basis Units: Direct to Facilities Management
Source:

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Vehicles Allocations

Dept:2 Equipment Depreciation

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|----------------------------------|------------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 9 101-258/259 Network/Phone | 13,698.58 | 42.83% | \$15,305 | \$0 | \$15,305 | \$0 | \$15,305 |
| 14 101-265 Facility Management | 14,223.60 | 44.47% | 15,892 | 0 | 15,892 | 0 | 15,892 |
| 74 215.1-XXX Friend of the Court | 4,063.80 | 12.70% | 4,540 | 0 | 4,540 | 0 | 4,540 |
| Subtotal | 31,985.98 | 100.00% | 35,737 | 0 | 35,737 | 0 | 35,737 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$35,737 | | \$35,737 |

Basis Units: Dollar amount of depreciation by department
Source: Fixed Asset List

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Allocation Summary

Dept:2 Equipment Depreciation

| Department | Equipment Depreciation | Copiers | Computers | Information Services | Courthouse | Facilities | Vehicles | Total |
|--|------------------------|---------|-----------|----------------------|------------|------------|----------|--------|
| 3 101-256 Administration Legal Counsel | \$0 | \$16 | \$55 | \$0 | \$0 | \$0 | \$0 | \$72 |
| 4 101-172 Administration | 0 | 59 | 200 | 0 | 0 | 0 | 0 | 259 |
| 5 101-201 Finance | 0 | 117 | 396 | 0 | 0 | 0 | 0 | 513 |
| 7 101-226 Human Resources | 0 | 90 | 304 | 0 | 0 | 0 | 0 | 394 |
| 8 101-253 Treasurer | 0 | 165 | 559 | 0 | 688 | 0 | 0 | 1,411 |
| 9 101-258/259 Network/Phone | 0 | 222 | 752 | 51,992 | 489 | 0 | 15,305 | 68,760 |
| 10 101-261 FM Courthouse | 0 | 41 | 140 | 0 | 0 | 0 | 0 | 181 |
| 11 101-262 FM 911 EOC | 0 | 2 | 6 | 0 | 0 | 0 | 0 | 7 |
| 12 101-263 FM Human Services | 0 | 26 | 87 | 0 | 0 | 0 | 0 | 113 |
| 14 101-265 Facility Management | 0 | 198 | 672 | 0 | 690 | 27,920 | 15,892 | 45,373 |
| 15 101-266 Mail/Copy | 0 | 24 | 80 | 0 | 0 | 0 | 0 | 104 |
| 17 101-269 Jail Building | 0 | 34 | 116 | 0 | 0 | 0 | 0 | 150 |
| 18 101-270 Co Services Building | 0 | 24 | 80 | 0 | 0 | 0 | 0 | 104 |
| 21 101-316 Security | 0 | 120 | 406 | 0 | 48 | 0 | 0 | 573 |
| 26 677-087 Insurance | 0 | 15 | 50 | 0 | 0 | 0 | 0 | 65 |
| 27 101-101 Bd of Commissioners | 0 | 165 | 560 | 0 | 59 | 0 | 0 | 785 |
| 28 101-131 Circuit Court | 1,212 | 189 | 640 | 0 | 2,386 | 0 | 0 | 4,427 |
| 29 101-136 District Court | 0 | 455 | 1,541 | 0 | 1,140 | 0 | 0 | 3,137 |
| 31 101-148 Probate Court | 0 | 92 | 312 | 0 | 548 | 0 | 0 | 952 |
| 32 101-149 Family Court | 0 | 130 | 440 | 0 | 1,301 | 0 | 0 | 1,871 |
| 35 101-152 Probate - District Court | 0 | 122 | 414 | 0 | 784 | 0 | 0 | 1,320 |
| 37 101-191 Elections | 0 | 24 | 80 | 0 | 0 | 0 | 0 | 104 |
| 38 101-215 Clerk | 0 | 190 | 643 | 0 | 1,153 | 0 | 0 | 1,986 |
| 39 101-225 Equalization | 0 | 105 | 357 | 0 | 0 | 0 | 0 | 462 |
| 40 101-229 Pros Attorney | 1,078 | 367 | 1,244 | 0 | 1,204 | 0 | 0 | 3,894 |
| 41 101-236 Register of Deeds | 0 | 90 | 304 | 0 | 155 | 0 | 0 | 549 |
| 43 101-260 FM Animal | 0 | 2 | 6 | 0 | 0 | 0 | 0 | 7 |
| 46 101-275 Drain | 0 | 86 | 291 | 0 | 433 | 0 | 0 | 810 |
| 47 101-291 Record Management | 0 | 34 | 116 | 0 | 0 | 0 | 0 | 150 |
| 48 101-301 Sheriff | 0 | 1,108 | 3,752 | 0 | 0 | 0 | 0 | 4,860 |
| 49 101-303 WEMET | 0 | 24 | 80 | 0 | 0 | 0 | 0 | 104 |
| 50 101-304/305 SCAT | 0 | 71 | 241 | 0 | 0 | 0 | 0 | 312 |
| 51 101-314 Reserves | 0 | 30 | 102 | 0 | 0 | 0 | 0 | 132 |
| 52 101-315 Detective | 0 | 118 | 400 | 0 | 0 | 0 | 0 | 518 |
| 53 101-331 Marine | 0 | 39 | 131 | 0 | 0 | 0 | 0 | 170 |
| 54 101-351 Jail | 0 | 819 | 2,775 | 0 | 0 | 0 | 0 | 3,594 |
| 55 101-352 Inmate Program | 0 | 108 | 365 | 0 | 0 | 0 | 0 | 473 |
| 56 101-403 Land Information Services | 0 | 45 | 154 | 0 | 0 | 0 | 0 | 199 |
| 57 101-426 Emerg Management | 0 | 41 | 138 | 0 | 0 | 0 | 0 | 179 |
| 58 101-427 LEPC | 0 | 15 | 50 | 0 | 0 | 0 | 0 | 64 |
| 59 101-430 Animal | 0 | 24 | 82 | 0 | 0 | 0 | 0 | 106 |

**Allegan County, Michigan
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Allocation Summary

Dept:2 Equipment Depreciation

| Department | Equipment Depreciation | Copiers | Computers | Information Services | Courthouse | Facilities | Vehicles | Total |
|---|-------------------------------|----------------|------------------|-----------------------------|-------------------|-------------------|-----------------|------------------|
| 61 101-441 DPW | \$0 | \$5 | \$16 | \$0 | \$0 | \$0 | \$0 | \$21 |
| 66 101-681 Vets Burial | 0 | 38 | 128 | 0 | 0 | 0 | 0 | 166 |
| 71 208.0-XXX Parks | 0 | 124 | 419 | 0 | 0 | 0 | 0 | 542 |
| 72 211.0-326 Central Dispatch | 0 | 551 | 1,866 | 0 | 0 | 0 | 0 | 2,416 |
| 74 215.1-XXX Friend of the Court | 2,893 | 412 | 1,396 | 0 | 848 | 0 | 4,540 | 10,089 |
| 76 221.0-XXX Health | 0 | 713 | 2,416 | 0 | 0 | 0 | 0 | 3,129 |
| 81 230.0-676 Transportation | 0 | 63 | 214 | 0 | 0 | 0 | 0 | 278 |
| 82 230.0-677 Transportation | 0 | 24 | 80 | 0 | 0 | 0 | 0 | 104 |
| 89 260 Indigent Defense | 0 | 195 | 660 | 0 | 64 | 0 | 0 | 919 |
| 91 263.5-200 Concealed Weapons | 0 | 17 | 58 | 0 | 0 | 0 | 0 | 76 |
| 104 279.0-151 SSSPP Grant | 0 | 24 | 80 | 0 | 0 | 0 | 0 | 104 |
| 107 279.0-301 Snowmobile Grant | 0 | 3 | 9 | 0 | 0 | 0 | 0 | 11 |
| 110 279.0-331 | 0 | 14 | 49 | 0 | 0 | 0 | 0 | 63 |
| 124 279.1-228 Victims Rights Grant | 0 | 56 | 189 | 0 | 0 | 0 | 0 | 245 |
| 125 280.7 Sheriff Contracts | 0 | 237 | 804 | 0 | 0 | 0 | 0 | 1,042 |
| 126 280.6 Wayland Township | 0 | 46 | 155 | 0 | 0 | 0 | 0 | 201 |
| 129 289.5-259 Technology Contracts | 0 | 14 | 49 | 0 | 0 | 0 | 0 | 63 |
| 131 292.1-614 Comm Resc | 0 | 79 | 268 | 0 | 0 | 0 | 0 | 347 |
| 132 292.1-653 Diversion | 0 | 24 | 80 | 0 | 0 | 0 | 0 | 104 |
| 134 292.1-656 CC Admin | 0 | 97 | 328 | 0 | 0 | 0 | 0 | 425 |
| 135 292.1-661 Food Prep | 0 | 61 | 206 | 0 | 0 | 0 | 0 | 266 |
| 137 292.1-664 Juv Detention | 0 | 349 | 1,181 | 0 | 0 | 0 | 0 | 1,530 |
| 138 292.1-665 Comm Probation | 0 | 118 | 400 | 0 | 0 | 0 | 0 | 518 |
| 139 292.1-666 Cheever | 0 | 344 | 1,165 | 0 | 0 | 0 | 0 | 1,509 |
| 142 293.0-681 Soldiers | 0 | 18 | 60 | 0 | 0 | 0 | 0 | 78 |
| 144 295.0-672 COA | 0 | 60 | 204 | 0 | 0 | 0 | 0 | 264 |
| 149 620.0-253 Tax Reversn | 0 | 31 | 106 | 0 | 0 | 0 | 0 | 137 |
| 150 639.0-275 Drain Equipment Revolving | 0 | 14 | 48 | 0 | 0 | 0 | 0 | 62 |
| 151 661.2 Fleet Management | 0 | 2 | 7 | 0 | 0 | 0 | 0 | 9 |
| 153 Other | 0 | 0 | 0 | 0 | 64 | 0 | 0 | 64 |
| Total | \$5,183 | \$9,378 | \$31,764 | \$51,992 | \$12,053 | \$27,920 | \$35,737 | \$174,027 |

**101-256 Administration Legal Services
Nature and Extent of Service**

Allegan County has an inside counsel to handle legal matters for the County. Legal services include corporation counsel services necessary to promote the efficient and effective operation of activities within the various County departments and programs. Corporation counsel services include rendering legal opinions, making regulatory filings and assisting departments in considering decisions which may have a potential adverse effect or may result in future litigation.

Legal Services – Legal counsel services benefit all County departments and grant programs because activities undertaken or the consideration of a particular activity that may have legal ramifications may be objectively considered. The costs for Legal Services have been allocated to benefitting departments based on their audited expenditures for the fiscal year.

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:3 101-256 Administration Legal Counsel

| Description | | Amount | General Admin | Legal Services |
|--------------------------------------|----|-----------------------|------------------|-----------------------|
| <hr/> | | | | |
| Personnel Costs | | | | |
| Salaries | S1 | 94,579 | 0 | 94,579 |
| <i>Salary % Split</i> | | | <i>.00%</i> | <i>100.00%</i> |
| Benefits | S | 34,946 | 0 | 34,946 |
| Subtotal - Personnel Costs | | <hr/> 129,525 | 0 | <hr/> 129,525 |
| Services & Supplies Cost | | | | |
| Legal - Court Appt/Other Legal | S | 123,971 | 0 | 123,971 |
| Subtotal - Services & Supplies | | <hr/> 123,971 | 0 | <hr/> 123,971 |
| Department Cost Total | | 253,496 | 0 | 253,496 |
| Adjustments to Cost | | | | |
| Subtotal - Adjustments | | <hr/> 0 | 0 | <hr/> 0 |
| Total Costs After Adjustments | | 253,496 | 0 | 253,496 |
| General Admin Distribution | | | 0 | 0 |
| Grand Total | | <hr/> <hr/> \$253,496 | | <hr/> <hr/> \$253,496 |

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B. Incoming Costs - (Default Spread Expense%)

Dept:3 101-256 Administration Legal Counsel

| Department | First Incoming | Second Incoming | Legal Services |
|--|-----------------------|------------------------|-----------------------|
| 2 Copiers | \$16 | \$0 | \$16 |
| 2 Computers | 55 | 0 | 55 |
| Subtotal - Equipment Depreciation | 72 | 0 | 72 |
| 3 Legal Services | 0 | 1,317 | 1,317 |
| Subtotal - 101-256 Administration Lega | 0 | 1,317 | 1,317 |
| 4 County Admin | 0 | 1,685 | 1,685 |
| Subtotal - 101-172 Administration | 0 | 1,685 | 1,685 |
| 5 Accounting/Finance | 0 | 1,833 | 1,833 |
| Subtotal - 101-201 Finance | 0 | 1,833 | 1,833 |
| 6 Audit | 0 | 277 | 277 |
| Subtotal - 101-202 Audit | 0 | 277 | 277 |
| 7 Personnel | 0 | 759 | 759 |
| Subtotal - 101-226 Human Resources | 0 | 759 | 759 |
| 8 General Fund | 0 | 1,519 | 1,519 |
| Subtotal - 101-253 Treasurer | 0 | 1,519 | 1,519 |
| 9 Network Services | 0 | 2,765 | 2,765 |
| 9 Telephone | 0 | 179 | 179 |
| Subtotal - 101-258/259 Network/Phone | 0 | 2,944 | 2,944 |
| 15 Copy Central | 0 | 51 | 51 |
| Subtotal - 101-266 Mail/Copy | 0 | 51 | 51 |
| 24 Health Fitness | 0 | 23 | 23 |
| Subtotal - 296.1 County Fitness Center | 0 | 23 | 23 |
| 25 Fringe Processing | 0 | 11 | 11 |
| 25 GF Other Fringe | 0 | 6 | 6 |
| Subtotal - 677 Fringe Processing | 0 | 17 | 17 |
| 26 Public Officials Liability | 0 | 218 | 218 |
| Subtotal - 677-087 Insurance | 0 | 218 | 218 |
| Total Incoming | 72 | 10,644 | 10,716 |
| C. Total Allocated | | \$264,212 | \$264,212 |
| | | 100.00% | |

**Allegan County, Michigan
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Legal Services Allocations

Dept:3 101-256 Administration Legal Counsel

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|-----------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 3 101-256 Administration Legal Counsel | 253,497 | 0.52% | \$1,317 | \$0 | \$1,317 | \$0 | \$1,317 |
| 4 101-172 Administration | 321,921 | 0.66% | 1,672 | 0 | 1,672 | 71 | 1,743 |
| 5 101-201 Finance | 450,839 | 0.92% | 2,342 | 0 | 2,342 | 99 | 2,441 |
| 6 101-202 Audit | 52,500 | 0.11% | 273 | 0 | 273 | 12 | 284 |
| 7 101-226 Human Resources | 426,122 | 0.87% | 2,214 | 0 | 2,214 | 93 | 2,307 |
| 8 101-253 Treasurer | 606,912 | 1.24% | 3,153 | 0 | 3,153 | 133 | 3,286 |
| 9 101-258/259 Network/Phone | 1,561,738 | 3.20% | 8,113 | 0 | 8,113 | 342 | 8,456 |
| 10 101-261 FM Courthouse | 307,390 | 0.63% | 1,597 | 0 | 1,597 | 67 | 1,664 |
| 11 101-262 FM 911 EOC | 104,831 | 0.21% | 545 | 0 | 545 | 23 | 568 |
| 12 101-263 FM Human Services | 239,185 | 0.49% | 1,243 | 0 | 1,243 | 52 | 1,295 |
| 13 101-264 MCF Building | 256,765 | 0.53% | 1,334 | 0 | 1,334 | 56 | 1,390 |
| 14 101-265 Facility Management | 704,563 | 1.44% | 3,660 | 0 | 3,660 | 154 | 3,815 |
| 15 101-266 Mail/Copy | 227,076 | 0.47% | 1,180 | 0 | 1,180 | 50 | 1,229 |
| 16 101-268 MH CMH Admin | 10,772 | 0.02% | 56 | 0 | 56 | 2 | 58 |
| 17 101-269 Jail Building | 631,447 | 1.29% | 3,280 | 0 | 3,280 | 138 | 3,419 |
| 18 101-270 Co Services Building | 128,633 | 0.26% | 668 | 0 | 668 | 28 | 696 |
| 19 101-272 Dumont LK | 56,657 | 0.12% | 294 | 0 | 294 | 12 | 307 |
| 20 101-273 Youth Home | 49,430 | 0.10% | 257 | 0 | 257 | 11 | 268 |
| 21 101-316 Security | 234,611 | 0.48% | 1,219 | 0 | 1,219 | 51 | 1,270 |
| 23 292.1 Child Care | 4,910,155 | 10.06% | 25,509 | 0 | 25,509 | 1,076 | 26,585 |
| 24 296.1 County Fitness Center | 95 | 0.00% | 0 | 0 | 0 | 0 | 1 |
| 27 101-101 Bd of Commissioners | 269,200 | 0.55% | 1,399 | 0 | 1,399 | 59 | 1,458 |
| 28 101-131 Circuit Court | 649,335 | 1.33% | 3,373 | 0 | 3,373 | 142 | 3,516 |
| 29 101-136 District Court | 1,519,900 | 3.11% | 7,896 | 0 | 7,896 | 333 | 8,229 |
| 30 101-147 Jury Board | 2,679 | 0.01% | 14 | 0 | 14 | 1 | 15 |
| 31 101-148 Probate Court | 476,339 | 0.98% | 2,475 | 0 | 2,475 | 104 | 2,579 |
| 32 101-149 Family Court | 724,412 | 1.48% | 3,763 | 0 | 3,763 | 159 | 3,922 |
| 33 101-150 Guardian | 6,499 | 0.01% | 34 | 0 | 34 | 1 | 35 |
| 34 101-151 Probate - Circuit Court | 4,267 | 0.01% | 22 | 0 | 22 | 1 | 23 |
| 35 101-152 Probate - District Court | 449,057 | 0.92% | 2,333 | 0 | 2,333 | 98 | 2,431 |
| 36 101-166 Family Counseling Services | 16,500 | 0.03% | 86 | 0 | 86 | 4 | 89 |
| 37 101-191 Elections | 164,414 | 0.34% | 854 | 0 | 854 | 36 | 890 |
| 38 101-215 Clerk | 621,542 | 1.27% | 3,229 | 0 | 3,229 | 136 | 3,365 |
| 39 101-225 Equalization | 457,556 | 0.94% | 2,377 | 0 | 2,377 | 100 | 2,477 |
| 40 101-229 Pros Attorney | 1,500,277 | 3.07% | 7,794 | 0 | 7,794 | 329 | 8,123 |
| 41 101-236 Register of Deeds | 321,365 | 0.66% | 1,670 | 0 | 1,670 | 70 | 1,740 |
| 42 101-257 Coop Ext | 98,939 | 0.20% | 514 | 0 | 514 | 22 | 536 |
| 43 101-260 FM Animal | 21,898 | 0.04% | 114 | 0 | 114 | 5 | 119 |
| 46 101-275 Drain | 336,489 | 0.69% | 1,748 | 0 | 1,748 | 74 | 1,822 |
| 47 101-291 Record Management | 95,478 | 0.20% | 496 | 0 | 496 | 21 | 517 |
| 48 101-301 Sheriff | 5,227,035 | 10.71% | 27,155 | 0 | 27,155 | 1,146 | 28,301 |
| 49 101-303 WEMET | 88,773 | 0.18% | 461 | 0 | 461 | 19 | 481 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Legal Services Allocations

Dept:3 101-256 Administration Legal Counsel

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|---|-----------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 50 101-304/305 SCAT | 349,479 | 0.72% | \$1,816 | \$0 | \$1,816 | \$77 | \$1,892 |
| 51 101-314 Reserves | 42,663 | 0.09% | 222 | 0 | 222 | 9 | 231 |
| 52 101-315 Detective | 713,547 | 1.46% | 3,707 | 0 | 3,707 | 156 | 3,863 |
| 53 101-331 Marine | 107,273 | 0.22% | 557 | 0 | 557 | 24 | 581 |
| 54 101-351 Jail | 4,236,657 | 8.68% | 22,010 | 0 | 22,010 | 929 | 22,939 |
| 55 101-352 Inmate Program | 340,379 | 0.70% | 1,768 | 0 | 1,768 | 75 | 1,843 |
| 56 101-403 Land Information Services | 181,526 | 0.37% | 943 | 0 | 943 | 40 | 983 |
| 57 101-426 Emerg Management | 123,205 | 0.25% | 640 | 0 | 640 | 27 | 667 |
| 58 101-427 LEPC | 33,087 | 0.07% | 172 | 0 | 172 | 7 | 179 |
| 59 101-430 Animal | 103,395 | 0.21% | 537 | 0 | 537 | 23 | 560 |
| 61 101-441 DPW | 11,838 | 0.02% | 62 | 0 | 62 | 3 | 64 |
| 62 101-445 Drains Public | 31,057 | 0.06% | 161 | 0 | 161 | 7 | 168 |
| 63 101-448 Remonumentation | 71,659 | 0.15% | 372 | 0 | 372 | 16 | 388 |
| 64 101-636 Com Disease | 360 | 0.00% | 2 | 0 | 2 | 0 | 2 |
| 65 101-648 Med Examiner | 225,657 | 0.46% | 1,172 | 0 | 1,172 | 49 | 1,222 |
| 66 101-681 Vets Burial | 114,057 | 0.23% | 593 | 0 | 593 | 25 | 618 |
| 67 101-728 Econ Development | 53,332 | 0.11% | 277 | 0 | 277 | 12 | 289 |
| 68 101-851 Employee Other Fringe Benef | 172,144 | 0.35% | 894 | 0 | 894 | 38 | 932 |
| 69 101-865 Insurance & Bonds | 385,000 | 0.79% | 2,000 | 0 | 2,000 | 84 | 2,085 |
| 71 208.0-XXX Parks | 405,098 | 0.83% | 2,105 | 0 | 2,105 | 89 | 2,193 |
| 74 215.1-XXX Friend of the Court | 1,494,077 | 3.06% | 7,762 | 0 | 7,762 | 328 | 8,089 |
| 76 221.0-XXX Health | 4,039,804 | 8.28% | 20,987 | 0 | 20,987 | 886 | 21,873 |
| 78 221.1 Solid Waste | 960,821 | 1.97% | 4,992 | 0 | 4,992 | 211 | 5,202 |
| 81 230.0-676 Transportation | 1,406,946 | 2.88% | 7,309 | 0 | 7,309 | 308 | 7,618 |
| 82 230.0-677 Transportation | 63,499 | 0.13% | 330 | 0 | 330 | 14 | 344 |
| 83 240.0-XXX Multi Agency | 4,324 | 0.01% | 22 | 0 | 22 | 1 | 23 |
| 85 2450/2455/2456 Public Improvement F | 2,940,250 | 6.02% | 15,275 | 0 | 15,275 | 645 | 15,920 |
| 86 255.X Animal Shelter | 92,966 | 0.19% | 483 | 0 | 483 | 20 | 503 |
| 87 256.0-236 Automation | 47,684 | 0.10% | 248 | 0 | 248 | 10 | 258 |
| 89 260 Indigent Defense | 2,840,132 | 5.82% | 14,755 | 0 | 14,755 | 623 | 15,378 |
| 90 263.0-426 Palisades | 20,252 | 0.04% | 105 | 0 | 105 | 4 | 110 |
| 91 263.5-200 Concealed Weapons | 46,038 | 0.09% | 239 | 0 | 239 | 10 | 249 |
| 92 264.0-362 Local Corrections | 59,038 | 0.12% | 307 | 0 | 307 | 13 | 320 |
| 97 269.0-145 Law Library | 28,857 | 0.06% | 150 | 0 | 150 | 6 | 156 |
| 98 279.0-135 Veterans Treatment Court C | 38,271 | 0.08% | 199 | 0 | 199 | 8 | 207 |
| 100 279.0-138 Byrne Jag | 49,715 | 0.10% | 258 | 0 | 258 | 11 | 269 |
| 101 279.0-139 MH Treatment Court | 22,062 | 0.05% | 115 | 0 | 115 | 5 | 119 |
| 102 279.0-140 Sobriety Court | 90,505 | 0.19% | 470 | 0 | 470 | 20 | 490 |
| 104 279.0-151 SSSPP Grant | 98,975 | 0.20% | 514 | 0 | 514 | 22 | 536 |
| 106 279.0-275 Drain Commissioner | 42,994 | 0.09% | 223 | 0 | 223 | 9 | 233 |
| 107 279.0-301 Snowmobile Grant | 5,714 | 0.01% | 30 | 0 | 30 | 1 | 31 |
| 108 279.0-312 HIDTA | 3,333 | 0.01% | 17 | 0 | 17 | 1 | 18 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Legal Services Allocations

Dept:3 101-256 Administration Legal Counsel

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|---|-------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 109 279.0-317 FBI CETF | 11,708 | 0.02% | \$61 | \$0 | \$61 | \$3 | \$63 |
| 110 279.0-331 | 29,132 | 0.06% | 151 | 0 | 151 | 6 | 158 |
| 111 279.0-335 Traffic Grant | 24,854 | 0.05% | 129 | 0 | 129 | 5 | 135 |
| 112 279.0-336 Highway Safety - Seatbelt G | 2,310 | 0.00% | 12 | 0 | 12 | 1 | 13 |
| 115 279.0-340 Medical Marihuana | 63,993 | 0.13% | 332 | 0 | 332 | 14 | 346 |
| 116 279.0-351 Jail CCAB | 43,434 | 0.09% | 226 | 0 | 226 | 10 | 235 |
| 118 279.0-420 Hazard Mitigation Grant | 2,891 | 0.01% | 15 | 0 | 15 | 1 | 16 |
| 119 279.0-428 Homeland | 37,963 | 0.08% | 197 | 0 | 197 | 8 | 206 |
| 120 279.0-642 CESF - COVID19 | 253,473 | 0.52% | 1,317 | 0 | 1,317 | 56 | 1,372 |
| 121 CBDG Cares - COVID19 | (11,000) | -0.02% | (57) | 0 | (57) | (2) | (60) |
| 122 279.0-753 DNR Waterways Grant | 26,772 | 0.05% | 139 | 0 | 139 | 6 | 145 |
| 124 279.1-228 Victims Rights Grant | 170,834 | 0.35% | 888 | 0 | 888 | 37 | 925 |
| 125 280.7 Sheriff Contracts | 1,277,981 | 2.62% | 6,639 | 0 | 6,639 | 280 | 6,919 |
| 129 289.5-259 Technology Contracts | 34,998 | 0.07% | 182 | 0 | 182 | 8 | 189 |
| 140 292.2 DHS | 1,300 | 0.00% | 7 | 0 | 7 | 0 | 7 |
| 142 293.0-681 Soldiers | 123,094 | 0.25% | 639 | 0 | 639 | 27 | 666 |
| 151 661.2 Fleet Management | 29,978 | 0.06% | 156 | 0 | 156 | 7 | 162 |
| Subtotal | 48,808,478 | 100.00% | 253,568 | 0 | 253,568 | 10,644 | 264,212 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$253,568 | | \$264,212 |

Basis Units: Dollar Amount of Expenditures by benefitting dept

Source:

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Allocation Summary

Dept:3 101-256 Administration Legal Counsel

| Department | Legal Services | Total |
|--|-----------------------|--------------|
| 3 101-256 Administration Legal Counsel | \$1,317 | \$1,317 |
| 4 101-172 Administration | 1,743 | 1,743 |
| 5 101-201 Finance | 2,441 | 2,441 |
| 6 101-202 Audit | 284 | 284 |
| 7 101-226 Human Resources | 2,307 | 2,307 |
| 8 101-253 Treasurer | 3,286 | 3,286 |
| 9 101-258/259 Network/Phone | 8,456 | 8,456 |
| 10 101-261 FM Courthouse | 1,664 | 1,664 |
| 11 101-262 FM 911 EOC | 568 | 568 |
| 12 101-263 FM Human Services | 1,295 | 1,295 |
| 13 101-264 MCF Building | 1,390 | 1,390 |
| 14 101-265 Facility Management | 3,815 | 3,815 |
| 15 101-266 Mail/Copy | 1,229 | 1,229 |
| 16 101-268 MH CMH Admin | 58 | 58 |
| 17 101-269 Jail Building | 3,419 | 3,419 |
| 18 101-270 Co Services Building | 696 | 696 |
| 19 101-272 Dumont LK | 307 | 307 |
| 20 101-273 Youth Home | 268 | 268 |
| 21 101-316 Security | 1,270 | 1,270 |
| 23 292.1 Child Care | 26,585 | 26,585 |
| 24 296.1 County Fitness Center | 1 | 1 |
| 27 101-101 Bd of Commissioners | 1,458 | 1,458 |
| 28 101-131 Circuit Court | 3,516 | 3,516 |
| 29 101-136 District Court | 8,229 | 8,229 |
| 30 101-147 Jury Board | 15 | 15 |
| 31 101-148 Probate Court | 2,579 | 2,579 |
| 32 101-149 Family Court | 3,922 | 3,922 |
| 33 101-150 Guardian | 35 | 35 |
| 34 101-151 Probate - Circuit Court | 23 | 23 |
| 35 101-152 Probate - District Court | 2,431 | 2,431 |
| 36 101-166 Family Counseling Services | 89 | 89 |
| 37 101-191 Elections | 890 | 890 |
| 38 101-215 Clerk | 3,365 | 3,365 |
| 39 101-225 Equalization | 2,477 | 2,477 |
| 40 101-229 Pros Attorney | 8,123 | 8,123 |
| 41 101-236 Register of Deeds | 1,740 | 1,740 |
| 42 101-257 Coop Ext | 536 | 536 |
| 43 101-260 FM Animal | 119 | 119 |
| 46 101-275 Drain | 1,822 | 1,822 |
| 47 101-291 Record Management | 517 | 517 |
| 48 101-301 Sheriff | 28,301 | 28,301 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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11/29/2022

Allocation Summary

Dept:3 101-256 Administration Legal Counsel

| Department | Legal Services | Total |
|---|-----------------------|--------------|
| 49 101-303 WEMET | \$481 | \$481 |
| 50 101-304/305 SCAT | 1,892 | 1,892 |
| 51 101-314 Reserves | 231 | 231 |
| 52 101-315 Detective | 3,863 | 3,863 |
| 53 101-331 Marine | 581 | 581 |
| 54 101-351 Jail | 22,939 | 22,939 |
| 55 101-352 Inmate Program | 1,843 | 1,843 |
| 56 101-403 Land Information Services | 983 | 983 |
| 57 101-426 Emerg Management | 667 | 667 |
| 58 101-427 LEPC | 179 | 179 |
| 59 101-430 Animal | 560 | 560 |
| 61 101-441 DPW | 64 | 64 |
| 62 101-445 Drains Public | 168 | 168 |
| 63 101-448 Remonumentation | 388 | 388 |
| 64 101-636 Com Disease | 2 | 2 |
| 65 101-648 Med Examiner | 1,222 | 1,222 |
| 66 101-681 Vets Burial | 618 | 618 |
| 67 101-728 Econ Development | 289 | 289 |
| 68 101-851 Employee Other Fringe Benef | 932 | 932 |
| 69 101-865 Insurance & Bonds | 2,085 | 2,085 |
| 71 208.0-XXX Parks | 2,193 | 2,193 |
| 74 215.1-XXX Friend of the Court | 8,089 | 8,089 |
| 76 221.0-XXX Health | 21,873 | 21,873 |
| 78 221.1 Solid Waste | 5,202 | 5,202 |
| 81 230.0-676 Transportation | 7,618 | 7,618 |
| 82 230.0-677 Transportation | 344 | 344 |
| 83 240.0-XXX Multi Agency | 23 | 23 |
| 85 2450/2455/2456 Public Improvement F | 15,920 | 15,920 |
| 86 255.X Animal Shelter | 503 | 503 |
| 87 256.0-236 Automation | 258 | 258 |
| 89 260 Indigent Defense | 15,378 | 15,378 |
| 90 263.0-426 Palisades | 110 | 110 |
| 91 263.5-200 Concealed Weapons | 249 | 249 |
| 92 264.0-362 Local Corrections | 320 | 320 |
| 97 269.0-145 Law Library | 156 | 156 |
| 98 279.0-135 Veterans Treatment Court C | 207 | 207 |
| 100 279.0-138 Byrne Jag | 269 | 269 |
| 101 279.0-139 MH Treatment Court | 119 | 119 |
| 102 279.0-140 Sobriety Court | 490 | 490 |
| 104 279.0-151 SSSPP Grant | 536 | 536 |
| 106 279.0-275 Drain Commissioner | 233 | 233 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
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Allocation Summary

Dept:3 101-256 Administration Legal Counsel

| Department | Legal Services | Total |
|---|-----------------------|------------------|
| 107 279.0-301 Snowmobile Grant | \$31 | \$31 |
| 108 279.0-312 HIDTA | 18 | 18 |
| 109 279.0-317 FBI CETF | 63 | 63 |
| 110 279.0-331 | 158 | 158 |
| 111 279.0-335 Traffic Grant | 135 | 135 |
| 112 279.0-336 Highway Safety - Seatbelt G | 13 | 13 |
| 115 279.0-340 Medical Marihuana | 346 | 346 |
| 116 279.0-351 Jail CCAB | 235 | 235 |
| 118 279.0-420 Hazard Mitigation Grant | 16 | 16 |
| 119 279.0-428 Homeland | 206 | 206 |
| 120 279.0-642 CESF - COVID19 | 1,372 | 1,372 |
| 121 CBDG Cares - COVID19 | (60) | (60) |
| 122 279.0-753 DNR Waterways Grant | 145 | 145 |
| 124 279.1-228 Victims Rights Grant | 925 | 925 |
| 125 280.7 Sheriff Contracts | 6,919 | 6,919 |
| 129 289.5-259 Technology Contracts | 189 | 189 |
| 140 292.2 DHS | 7 | 7 |
| 142 293.0-681 Soldiers | 666 | 666 |
| 151 661.2 Fleet Management | 162 | 162 |
| Total | \$264,212 | \$264,212 |

**Administration
Nature and Extent of Service**

The Allegan County Administration office is responsible for providing overall administration to County departments and grant programs within those departments. The administration services include personnel policies, union and non-union contracts, fringe benefit agreements with various insurance carriers such as life insurance, unemployment insurance, retirement planning, monitoring and record keeping. The administration department is responsible for the overall preparation, review, and monitoring of the County budget. This includes the monitoring of fund deficits and operating deficiencies, appropriations, collection and disbursements of funds, and the maintenance of title to assets.

The Administrator's office is responsible for the overall coordination of the departments with respect to various problems which arise during the normal course of daily operations, such as a issues with an employee, a space problem, storage conditions, a need for more equipment, or numerous other reasons. The Administrator's office is responsible for reviewing contracts and correspondence between the County's legal counsel attorneys and the department head.

The liability, health and workers compensation insurance contracts are administered through the Administrator's office. This includes the administration for the various insurance policies including the review of coverage, maintenance of files for financial reporting to the insurance carriers, cost comparisons to ensure the County receives the best value for the insurance coverage, and policy change due to increased assets (a new building, etc.) or employee contract agreements.

Administration Services – The cost of administration services provided to all County departments has been allocated to all benefitting departments based on their audited expenditures for the fiscal year.

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.

Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan

FY 2021
 11/29/2022

A. Department Costs

Dept:4 101-172 Administration

| Description | Amount | General Admin | County Admin |
|---|------------------|------------------|------------------|
| Personnel Costs | | | |
| Salaries | 238,047 | 0 | 238,047 |
| <i>Salary % Split</i> | | <i>.00%</i> | <i>100.00%</i> |
| Benefits | 83,284 | 0 | 83,284 |
| Subtotal - Personnel Costs | 321,331 | 0 | 321,331 |
| Services & Supplies Cost | | | |
| Office Supplies | 0 | 0 | 0 |
| Gas, Oil, Grease & Anti-Freeze | 0 | 0 | 0 |
| Printing/Binding | 0 | 0 | 0 |
| Memberships/subscriptions | 190 | 0 | 190 |
| Other Contracts | 0 | 0 | 0 |
| Travel | 166 | 0 | 166 |
| Education/Training/Conferences - Root S | 100 | 0 | 100 |
| Education/Training/Conferences - Trav S | 0 | 0 | 0 |
| Education/Training/Conferences - Regi S | 133 | 0 | 133 |
| Subtotal - Services & Supplies | 589 | 0 | 589 |
| Department Cost Total | 321,920 | 0 | 321,920 |
| Adjustments to Cost | | | |
| Subtotal - Adjustments | 0 | 0 | 0 |
| Total Costs After Adjustments | 321,920 | 0 | 321,920 |
| General Admin Distribution | | 0 | 0 |
| Grand Total | \$321,920 | | \$321,920 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:4 101-172 Administration

| Department | First Incoming | Second Incoming | County Admin |
|--|-----------------------|------------------------|---------------------|
| 1 County Services Building | \$672 | \$17 | \$690 |
| Subtotal - Building Depreciation | 672 | 17 | 690 |
| 2 Copiers | 59 | 0 | 59 |
| 2 Computers | 200 | 0 | 200 |
| Subtotal - Equipment Depreciation | 259 | 0 | 259 |
| 3 Legal Services | 1,672 | 71 | 1,743 |
| Subtotal - 101-256 Administration Lega | 1,672 | 71 | 1,743 |
| 4 County Admin | 0 | 2,140 | 2,140 |
| Subtotal - 101-172 Administration | 0 | 2,140 | 2,140 |
| 5 Accounting/Finance | 0 | 2,356 | 2,356 |
| 5 Cost Plan | 0 | 240 | 240 |
| Subtotal - 101-201 Finance | 0 | 2,596 | 2,596 |
| 6 Audit | 0 | 352 | 352 |
| Subtotal - 101-202 Audit | 0 | 352 | 352 |
| 7 Personnel | 0 | 2,750 | 2,750 |
| Subtotal - 101-226 Human Resources | 0 | 2,750 | 2,750 |
| 8 General Fund | 0 | 1,953 | 1,953 |
| Subtotal - 101-253 Treasurer | 0 | 1,953 | 1,953 |
| 9 Network Services | 0 | 10,019 | 10,019 |
| 9 Telephone | 0 | 647 | 647 |
| Subtotal - 101-258/259 Network/Phone | 0 | 10,666 | 10,666 |
| 15 Mail Service | 0 | 7 | 7 |
| 15 Postage | 0 | 11 | 11 |
| 15 Copy Central | 0 | 186 | 186 |
| Subtotal - 101-266 Mail/Copy | 0 | 204 | 204 |
| 18 County Svc Building | 0 | 10,552 | 10,552 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:4 101-172 Administration

| Department | First Incoming | Second Incoming | County Admin |
|--|-----------------------|------------------------|---------------------|
| Subtotal - 101-270 Co Services Buildin | \$0 | \$10,552 | \$10,552 |
| 24 Health Fitness | 0 | 84 | 84 |
| Subtotal - 296.1 County Fitness Center | 0 | 84 | 84 |
| 25 Fringe Processing | 0 | 38 | 38 |
| 25 GF Other Fringe | 0 | 22 | 22 |
| Subtotal - 677 Fringe Processing | 0 | 60 | 60 |
| 26 General Liability | 0 | 356 | 356 |
| 26 Public Officials Liability | 0 | 790 | 790 |
| Subtotal - 677-087 Insurance | 0 | 1,146 | 1,146 |
| Total Incoming | 2,604 | 32,594 | 35,198 |
| C. Total Allocated | | \$357,118 | \$357,118 |
| | | | 100.00% |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

County Admin Allocations

Dept:4 101-172 Administration

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|-----------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 3 101-256 Administration Legal Counsel | 253,497 | 0.52% | \$1,685 | \$0 | \$1,685 | \$0 | \$1,685 |
| 4 101-172 Administration | 321,921 | 0.66% | 2,140 | 0 | 2,140 | 0 | 2,140 |
| 5 101-201 Finance | 450,839 | 0.92% | 2,998 | 0 | 2,998 | 305 | 3,302 |
| 6 101-202 Audit | 52,500 | 0.11% | 349 | 0 | 349 | 35 | 385 |
| 7 101-226 Human Resources | 426,122 | 0.87% | 2,833 | 0 | 2,833 | 288 | 3,121 |
| 8 101-253 Treasurer | 606,912 | 1.24% | 4,035 | 0 | 4,035 | 410 | 4,445 |
| 9 101-258/259 Network/Phone | 1,561,738 | 3.20% | 10,384 | 0 | 10,384 | 1,055 | 11,439 |
| 10 101-261 FM Courthouse | 307,390 | 0.63% | 2,044 | 0 | 2,044 | 208 | 2,252 |
| 11 101-262 FM 911 EOC | 104,831 | 0.21% | 697 | 0 | 697 | 71 | 768 |
| 12 101-263 FM Human Services | 239,185 | 0.49% | 1,590 | 0 | 1,590 | 162 | 1,752 |
| 13 101-264 MCF Building | 256,765 | 0.53% | 1,707 | 0 | 1,707 | 174 | 1,881 |
| 14 101-265 Facility Management | 704,563 | 1.44% | 4,685 | 0 | 4,685 | 476 | 5,161 |
| 15 101-266 Mail/Copy | 227,076 | 0.47% | 1,510 | 0 | 1,510 | 153 | 1,663 |
| 16 101-268 MH CMH Admin | 10,772 | 0.02% | 72 | 0 | 72 | 7 | 79 |
| 17 101-269 Jail Building | 631,447 | 1.29% | 4,198 | 0 | 4,198 | 427 | 4,625 |
| 18 101-270 Co Services Building | 128,633 | 0.26% | 855 | 0 | 855 | 87 | 942 |
| 19 101-272 Dumont LK | 56,657 | 0.12% | 377 | 0 | 377 | 38 | 415 |
| 20 101-273 Youth Home | 49,430 | 0.10% | 329 | 0 | 329 | 33 | 362 |
| 21 101-316 Security | 234,611 | 0.48% | 1,560 | 0 | 1,560 | 159 | 1,718 |
| 23 292.1 Child Care | 4,910,155 | 10.06% | 32,647 | 0 | 32,647 | 3,318 | 35,965 |
| 24 296.1 County Fitness Center | 95 | 0.00% | 1 | 0 | 1 | 0 | 1 |
| 27 101-101 Bd of Commissioners | 269,200 | 0.55% | 1,790 | 0 | 1,790 | 182 | 1,972 |
| 28 101-131 Circuit Court | 649,335 | 1.33% | 4,317 | 0 | 4,317 | 439 | 4,756 |
| 29 101-136 District Court | 1,519,900 | 3.11% | 10,106 | 0 | 10,106 | 1,027 | 11,133 |
| 30 101-147 Jury Board | 2,679 | 0.01% | 18 | 0 | 18 | 2 | 20 |
| 31 101-148 Probate Court | 476,339 | 0.98% | 3,167 | 0 | 3,167 | 322 | 3,489 |
| 32 101-149 Family Court | 724,412 | 1.48% | 4,817 | 0 | 4,817 | 490 | 5,306 |
| 33 101-150 Guardian | 6,499 | 0.01% | 43 | 0 | 43 | 4 | 48 |
| 34 101-151 Probate - Circuit Court | 4,267 | 0.01% | 28 | 0 | 28 | 3 | 31 |
| 35 101-152 Probate - District Court | 449,057 | 0.92% | 2,986 | 0 | 2,986 | 303 | 3,289 |
| 36 101-166 Family Counseling Services | 16,500 | 0.03% | 110 | 0 | 110 | 11 | 121 |
| 37 101-191 Elections | 164,414 | 0.34% | 1,093 | 0 | 1,093 | 111 | 1,204 |
| 38 101-215 Clerk | 621,542 | 1.27% | 4,133 | 0 | 4,133 | 420 | 4,553 |
| 39 101-225 Equalization | 457,556 | 0.94% | 3,042 | 0 | 3,042 | 309 | 3,351 |
| 40 101-229 Pros Attorney | 1,500,277 | 3.07% | 9,975 | 0 | 9,975 | 1,014 | 10,989 |
| 41 101-236 Register of Deeds | 321,365 | 0.66% | 2,137 | 0 | 2,137 | 217 | 2,354 |
| 42 101-257 Coop Ext | 98,939 | 0.20% | 658 | 0 | 658 | 67 | 725 |
| 43 101-260 FM Animal | 21,898 | 0.04% | 146 | 0 | 146 | 15 | 160 |
| 46 101-275 Drain | 336,489 | 0.69% | 2,237 | 0 | 2,237 | 227 | 2,465 |
| 47 101-291 Record Management | 95,478 | 0.20% | 635 | 0 | 635 | 65 | 699 |
| 48 101-301 Sheriff | 5,227,035 | 10.71% | 34,754 | 0 | 34,754 | 3,532 | 38,286 |
| 49 101-303 WEMET | 88,773 | 0.18% | 590 | 0 | 590 | 60 | 650 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

County Admin Allocations

Dept:4 101-172 Administration

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|---|-----------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 50 101-304/305 SCAT | 349,479 | 0.72% | \$2,324 | \$0 | \$2,324 | \$236 | \$2,560 |
| 51 101-314 Reserves | 42,663 | 0.09% | 284 | 0 | 284 | 29 | 312 |
| 52 101-315 Detective | 713,547 | 1.46% | 4,744 | 0 | 4,744 | 482 | 5,227 |
| 53 101-331 Marine | 107,273 | 0.22% | 713 | 0 | 713 | 72 | 786 |
| 54 101-351 Jail | 4,236,657 | 8.68% | 28,169 | 0 | 28,169 | 2,863 | 31,032 |
| 55 101-352 Inmate Program | 340,379 | 0.70% | 2,263 | 0 | 2,263 | 230 | 2,493 |
| 56 101-403 Land Information Services | 181,526 | 0.37% | 1,207 | 0 | 1,207 | 123 | 1,330 |
| 57 101-426 Emerg Management | 123,205 | 0.25% | 819 | 0 | 819 | 83 | 902 |
| 58 101-427 LEPC | 33,087 | 0.07% | 220 | 0 | 220 | 22 | 242 |
| 59 101-430 Animal | 103,395 | 0.21% | 687 | 0 | 687 | 70 | 757 |
| 61 101-441 DPW | 11,838 | 0.02% | 79 | 0 | 79 | 8 | 87 |
| 62 101-445 Drains Public | 31,057 | 0.06% | 206 | 0 | 206 | 21 | 227 |
| 63 101-448 Remonumentation | 71,659 | 0.15% | 476 | 0 | 476 | 48 | 525 |
| 64 101-636 Com Disease | 360 | 0.00% | 2 | 0 | 2 | 0 | 3 |
| 65 101-648 Med Examiner | 225,657 | 0.46% | 1,500 | 0 | 1,500 | 152 | 1,653 |
| 66 101-681 Vets Burial | 114,057 | 0.23% | 758 | 0 | 758 | 77 | 835 |
| 67 101-728 Econ Development | 53,332 | 0.11% | 355 | 0 | 355 | 36 | 391 |
| 68 101-851 Employee Other Fringe Benef | 172,144 | 0.35% | 1,145 | 0 | 1,145 | 116 | 1,261 |
| 69 101-865 Insurance & Bonds | 385,000 | 0.79% | 2,560 | 0 | 2,560 | 260 | 2,820 |
| 71 208.0-XXX Parks | 405,098 | 0.83% | 2,693 | 0 | 2,693 | 274 | 2,967 |
| 74 215.1-XXX Friend of the Court | 1,494,077 | 3.06% | 9,934 | 0 | 9,934 | 1,010 | 10,944 |
| 76 221.0-XXX Health | 4,039,804 | 8.28% | 26,860 | 0 | 26,860 | 2,730 | 29,590 |
| 78 221.1 Solid Waste | 960,821 | 1.97% | 6,388 | 0 | 6,388 | 649 | 7,038 |
| 81 230.0-676 Transportation | 1,406,946 | 2.88% | 9,355 | 0 | 9,355 | 951 | 10,305 |
| 82 230.0-677 Transportation | 63,499 | 0.13% | 422 | 0 | 422 | 43 | 465 |
| 83 240.0-XXX Multi Agency | 4,324 | 0.01% | 29 | 0 | 29 | 3 | 32 |
| 85 2450/2455/2456 Public Improvement F | 2,940,250 | 6.02% | 19,549 | 0 | 19,549 | 1,987 | 21,536 |
| 86 255.X Animal Shelter | 92,966 | 0.19% | 618 | 0 | 618 | 63 | 681 |
| 87 256.0-236 Automation | 47,684 | 0.10% | 317 | 0 | 317 | 32 | 349 |
| 89 260 Indigent Defense | 2,840,132 | 5.82% | 18,884 | 0 | 18,884 | 1,919 | 20,803 |
| 90 263.0-426 Palisades | 20,252 | 0.04% | 135 | 0 | 135 | 14 | 148 |
| 91 263.5-200 Concealed Weapons | 46,038 | 0.09% | 306 | 0 | 306 | 31 | 337 |
| 92 264.0-362 Local Corrections | 59,038 | 0.12% | 393 | 0 | 393 | 40 | 432 |
| 97 269.0-145 Law Library | 28,857 | 0.06% | 192 | 0 | 192 | 20 | 211 |
| 98 279.0-135 Veterans Treatment Court C | 38,271 | 0.08% | 254 | 0 | 254 | 26 | 280 |
| 100 279.0-138 Byrne Jag | 49,715 | 0.10% | 331 | 0 | 331 | 34 | 364 |
| 101 279.0-139 MH Treatment Court | 22,062 | 0.05% | 147 | 0 | 147 | 15 | 162 |
| 102 279.0-140 Sobriety Court | 90,505 | 0.19% | 602 | 0 | 602 | 61 | 663 |
| 104 279.0-151 SSSPP Grant | 98,975 | 0.20% | 658 | 0 | 658 | 67 | 725 |
| 106 279.0-275 Drain Commissioner | 42,994 | 0.09% | 286 | 0 | 286 | 29 | 315 |
| 107 279.0-301 Snowmobile Grant | 5,714 | 0.01% | 38 | 0 | 38 | 4 | 42 |
| 108 279.0-312 HIDTA | 3,333 | 0.01% | 22 | 0 | 22 | 2 | 24 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

County Admin Allocations

Dept:4 101-172 Administration

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|---|-------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 109 279.0-317 FBI CETF | 11,708 | 0.02% | \$78 | \$0 | \$78 | \$8 | \$86 |
| 110 279.0-331 | 29,132 | 0.06% | 194 | 0 | 194 | 20 | 213 |
| 111 279.0-335 Traffic Grant | 24,854 | 0.05% | 165 | 0 | 165 | 17 | 182 |
| 112 279.0-336 Highway Safety - Seatbelt G | 2,310 | 0.00% | 15 | 0 | 15 | 2 | 17 |
| 115 279.0-340 Medical Marihuana | 63,993 | 0.13% | 425 | 0 | 425 | 43 | 469 |
| 116 279.0-351 Jail CCAB | 43,434 | 0.09% | 289 | 0 | 289 | 29 | 318 |
| 118 279.0-420 Hazard Mitigation Grant | 2,891 | 0.01% | 19 | 0 | 19 | 2 | 21 |
| 119 279.0-428 Homeland | 37,963 | 0.08% | 252 | 0 | 252 | 26 | 278 |
| 120 279.0-642 CESF - COVID19 | 253,473 | 0.52% | 1,685 | 0 | 1,685 | 171 | 1,857 |
| 121 CBDG Cares - COVID19 | (11,000) | -0.02% | (73) | 0 | (73) | (7) | (81) |
| 122 279.0-753 DNR Waterways Grant | 26,772 | 0.05% | 178 | 0 | 178 | 18 | 196 |
| 124 279.1-228 Victims Rights Grant | 170,834 | 0.35% | 1,136 | 0 | 1,136 | 115 | 1,251 |
| 125 280.7 Sheriff Contracts | 1,277,981 | 2.62% | 8,497 | 0 | 8,497 | 864 | 9,361 |
| 129 289.5-259 Technology Contracts | 34,998 | 0.07% | 233 | 0 | 233 | 24 | 256 |
| 140 292.2 DHS | 1,300 | 0.00% | 9 | 0 | 9 | 1 | 10 |
| 142 293.0-681 Soldiers | 123,094 | 0.25% | 818 | 0 | 818 | 83 | 902 |
| 151 661.2 Fleet Management | 29,978 | 0.06% | 199 | 0 | 199 | 20 | 220 |
| Subtotal | 48,808,478 | 100.00% | 324,524 | 0 | 324,524 | 32,594 | 357,118 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$324,524 | | \$357,118 |

Basis Units: Dollar Amount of Expenditures by benefitting dept
Source: Annual Audit

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Allocation Summary

Dept:4 101-172 Administration

| Department | County Admin | Total |
|--|---------------------|--------------|
| 3 101-256 Administration Legal Counsel | \$1,685 | \$1,685 |
| 4 101-172 Administration | 2,140 | 2,140 |
| 5 101-201 Finance | 3,302 | 3,302 |
| 6 101-202 Audit | 385 | 385 |
| 7 101-226 Human Resources | 3,121 | 3,121 |
| 8 101-253 Treasurer | 4,445 | 4,445 |
| 9 101-258/259 Network/Phone | 11,439 | 11,439 |
| 10 101-261 FM Courthouse | 2,252 | 2,252 |
| 11 101-262 FM 911 EOC | 768 | 768 |
| 12 101-263 FM Human Services | 1,752 | 1,752 |
| 13 101-264 MCF Building | 1,881 | 1,881 |
| 14 101-265 Facility Management | 5,161 | 5,161 |
| 15 101-266 Mail/Copy | 1,663 | 1,663 |
| 16 101-268 MH CMH Admin | 79 | 79 |
| 17 101-269 Jail Building | 4,625 | 4,625 |
| 18 101-270 Co Services Building | 942 | 942 |
| 19 101-272 Dumont LK | 415 | 415 |
| 20 101-273 Youth Home | 362 | 362 |
| 21 101-316 Security | 1,718 | 1,718 |
| 23 292.1 Child Care | 35,965 | 35,965 |
| 24 296.1 County Fitness Center | 1 | 1 |
| 27 101-101 Bd of Commissioners | 1,972 | 1,972 |
| 28 101-131 Circuit Court | 4,756 | 4,756 |
| 29 101-136 District Court | 11,133 | 11,133 |
| 30 101-147 Jury Board | 20 | 20 |
| 31 101-148 Probate Court | 3,489 | 3,489 |
| 32 101-149 Family Court | 5,306 | 5,306 |
| 33 101-150 Guardian | 48 | 48 |
| 34 101-151 Probate - Circuit Court | 31 | 31 |
| 35 101-152 Probate - District Court | 3,289 | 3,289 |
| 36 101-166 Family Counseling Services | 121 | 121 |
| 37 101-191 Elections | 1,204 | 1,204 |
| 38 101-215 Clerk | 4,553 | 4,553 |
| 39 101-225 Equalization | 3,351 | 3,351 |
| 40 101-229 Pros Attorney | 10,989 | 10,989 |
| 41 101-236 Register of Deeds | 2,354 | 2,354 |
| 42 101-257 Coop Ext | 725 | 725 |
| 43 101-260 FM Animal | 160 | 160 |
| 46 101-275 Drain | 2,465 | 2,465 |
| 47 101-291 Record Management | 699 | 699 |
| 48 101-301 Sheriff | 38,286 | 38,286 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Allocation Summary

Dept:4 101-172 Administration

| Department | County Admin | Total |
|---|---------------------|--------------|
| 49 101-303 WEMET | \$650 | \$650 |
| 50 101-304/305 SCAT | 2,560 | 2,560 |
| 51 101-314 Reserves | 312 | 312 |
| 52 101-315 Detective | 5,227 | 5,227 |
| 53 101-331 Marine | 786 | 786 |
| 54 101-351 Jail | 31,032 | 31,032 |
| 55 101-352 Inmate Program | 2,493 | 2,493 |
| 56 101-403 Land Information Services | 1,330 | 1,330 |
| 57 101-426 Emerg Management | 902 | 902 |
| 58 101-427 LEPC | 242 | 242 |
| 59 101-430 Animal | 757 | 757 |
| 61 101-441 DPW | 87 | 87 |
| 62 101-445 Drains Public | 227 | 227 |
| 63 101-448 Remonumentation | 525 | 525 |
| 64 101-636 Com Disease | 3 | 3 |
| 65 101-648 Med Examiner | 1,653 | 1,653 |
| 66 101-681 Vets Burial | 835 | 835 |
| 67 101-728 Econ Development | 391 | 391 |
| 68 101-851 Employee Other Fringe Benef | 1,261 | 1,261 |
| 69 101-865 Insurance & Bonds | 2,820 | 2,820 |
| 71 208.0-XXX Parks | 2,967 | 2,967 |
| 74 215.1-XXX Friend of the Court | 10,944 | 10,944 |
| 76 221.0-XXX Health | 29,590 | 29,590 |
| 78 221.1 Solid Waste | 7,038 | 7,038 |
| 81 230.0-676 Transportation | 10,305 | 10,305 |
| 82 230.0-677 Transportation | 465 | 465 |
| 83 240.0-XXX Multi Agency | 32 | 32 |
| 85 2450/2455/2456 Public Improvement F | 21,536 | 21,536 |
| 86 255.X Animal Shelter | 681 | 681 |
| 87 256.0-236 Automation | 349 | 349 |
| 89 260 Indigent Defense | 20,803 | 20,803 |
| 90 263.0-426 Palisades | 148 | 148 |
| 91 263.5-200 Concealed Weapons | 337 | 337 |
| 92 264.0-362 Local Corrections | 432 | 432 |
| 97 269.0-145 Law Library | 211 | 211 |
| 98 279.0-135 Veterans Treatment Court C | 280 | 280 |
| 100 279.0-138 Byrne Jag | 364 | 364 |
| 101 279.0-139 MH Treatment Court | 162 | 162 |
| 102 279.0-140 Sobriety Court | 663 | 663 |
| 104 279.0-151 SSSPP Grant | 725 | 725 |
| 106 279.0-275 Drain Commissioner | 315 | 315 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
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Allocation Summary

Dept:4 101-172 Administration

| Department | County Admin | Total |
|---|---------------------|------------------|
| 107 279.0-301 Snowmobile Grant | \$42 | \$42 |
| 108 279.0-312 HIDTA | 24 | 24 |
| 109 279.0-317 FBI CETF | 86 | 86 |
| 110 279.0-331 | 213 | 213 |
| 111 279.0-335 Traffic Grant | 182 | 182 |
| 112 279.0-336 Highway Safety - Seatbelt G | 17 | 17 |
| 115 279.0-340 Medical Marihuana | 469 | 469 |
| 116 279.0-351 Jail CCAB | 318 | 318 |
| 118 279.0-420 Hazard Mitigation Grant | 21 | 21 |
| 119 279.0-428 Homeland | 278 | 278 |
| 120 279.0-642 CESF - COVID19 | 1,857 | 1,857 |
| 121 CBDG Cares - COVID19 | (81) | (81) |
| 122 279.0-753 DNR Waterways Grant | 196 | 196 |
| 124 279.1-228 Victims Rights Grant | 1,251 | 1,251 |
| 125 280.7 Sheriff Contracts | 9,361 | 9,361 |
| 129 289.5-259 Technology Contracts | 256 | 256 |
| 140 292.2 DHS | 10 | 10 |
| 142 293.0-681 Soldiers | 902 | 902 |
| 151 661.2 Fleet Management | 220 | 220 |
| Total | \$357,118 | \$357,118 |

Finance
Nature and Extent of Service

The Allegan County Finance department provides various accounting services to County departments and grant programs. The salaries and wages have been allocated to each function based on the actual employee(s) assigned.

- **Accounting/Finance** – The County Finance Director is responsible for the County’s accounting and budget system. In developing and evaluating the County’s accounting system, consideration is given to the adequacy of internal accounting and budgetary controls, which are designed to provide reasonable, but not absolute, assurance regarding safeguarding of assets from unauthorized use of disposition, the reliability and timeliness of financial records for preparing financial statements, maintaining accountability of assets, and providing information for managerial decision making. Costs for this service have been allocated to all benefitting departments based on the number of transactions posted to the general ledger.
- **Cost Plan** – The costs relating to the preparation of the Central Service Cost Allocation Plan have been allocated to all central service departments based on the number of functions within each.

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.

Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan

FY 2021
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A. Department Costs

Dept:5 101-201 Finance

| Description | | Amount | General Admin | Accounting/Fi nance | Cost Plan |
|---|----|------------------|------------------|------------------------|-----------------|
| Personnel Costs | | | | | |
| Salaries | S1 | 316,269 | 0 | 316,269 | 0 |
| <i>Salary % Split</i> | | | <i>.00%</i> | <i>100.00%</i> | <i>.00%</i> |
| Benefits | S | 91,341 | 0 | 91,341 | 0 |
| Subtotal - Personnel Costs | | 407,610 | 0 | 407,610 | 0 |
| Services & Supplies Cost | | | | | |
| Office Supplies | S | 1,704 | 0 | 1,704 | 0 |
| Memberships/Subscriptions | S | 1,629 | 0 | 1,629 | 0 |
| Other Contracts | P | 37,413 | 0 | 25,413 | 12,000 |
| Travel | S | 430 | 0 | 430 | 0 |
| Education/Training - Room/Board/Misc | S | 524 | 0 | 524 | 0 |
| Education/Training - Travel | S | 45 | 0 | 45 | 0 |
| Education/Training - Registration | S | 1,324 | 0 | 1,324 | 0 |
| Misc | S | 159 | 0 | 159 | 0 |
| Subtotal - Services & Supplies | | 43,228 | 0 | 31,228 | 12,000 |
| Department Cost Total | | 450,838 | 0 | 438,838 | 12,000 |
| Adjustments to Cost | | | | | |
| Subtotal - Adjustments | | 0 | 0 | 0 | 0 |
| Total Costs After Adjustments | | 450,838 | 0 | 438,838 | 12,000 |
| General Admin Distribution | | | 0 | 0 | 0 |
| Grand Total | | \$450,838 | | \$438,838 | \$12,000 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Custom%)

Dept:5 101-201 Finance

| Department | First Incoming | Second Incoming | Accounting/Finance | Cost Plan |
|--|----------------|-----------------|--------------------|-----------|
| 1 County Services Building | \$502 | \$13 | \$515 | \$0 |
| Subtotal - Building Depreciation | 502 | 13 | 515 | 0 |
| 2 Copiers | 117 | 0 | 117 | 0 |
| 2 Computers | 396 | 0 | 396 | 0 |
| Subtotal - Equipment Depreciation | 513 | 0 | 513 | 0 |
| 3 Legal Services | 2,342 | 99 | 2,441 | 0 |
| Subtotal - 101-256 Administration Lega | 2,342 | 99 | 2,441 | 0 |
| 4 County Admin | 2,998 | 305 | 3,302 | 0 |
| Subtotal - 101-172 Administration | 2,998 | 305 | 3,302 | 0 |
| 5 Accounting/Finance | 0 | 4,179 | 4,179 | 0 |
| 5 Cost Plan | 0 | 480 | 480 | 0 |
| Subtotal - 101-201 Finance | 0 | 4,659 | 4,659 | 0 |
| 6 Audit | 0 | 493 | 493 | 0 |
| Subtotal - 101-202 Audit | 0 | 493 | 493 | 0 |
| 7 Personnel | 0 | 5,446 | 5,446 | 0 |
| Subtotal - 101-226 Human Resources | 0 | 5,446 | 5,446 | 0 |
| 8 General Fund | 0 | 3,464 | 3,464 | 0 |
| Subtotal - 101-253 Treasurer | 0 | 3,464 | 3,464 | 0 |
| 9 Network Services | 0 | 19,837 | 19,837 | 0 |
| 9 Telephone | 0 | 1,282 | 1,282 | 0 |
| Subtotal - 101-258/259 Network/Phone | 0 | 21,119 | 21,119 | 0 |
| 15 Mail Service | 0 | 129 | 129 | 0 |
| 15 Postage | 0 | 158 | 158 | 0 |
| 15 Copy Central | 0 | 368 | 368 | 0 |
| Subtotal - 101-266 Mail/Copy | 0 | 655 | 655 | 0 |
| 18 County Svc Building | 0 | 7,884 | 7,884 | 0 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Custom%)

Dept:5 101-201 Finance

| Department | First Incoming | Second Incoming | Accounting/Finance | Cost Plan |
|--|----------------|------------------|--------------------|-----------------|
| Subtotal - 101-270 Co Services Buildin | \$0 | \$7,884 | \$7,884 | \$0 |
| 24 Health Fitness | 0 | 166 | 166 | 0 |
| Subtotal - 296.1 County Fitness Center | 0 | 166 | 166 | 0 |
| 25 Fringe Processing | 0 | 75 | 75 | 0 |
| 25 GF Other Fringe | 0 | 44 | 44 | 0 |
| Subtotal - 677 Fringe Processing | 0 | 120 | 120 | 0 |
| 26 General Liability | 0 | 498 | 498 | 0 |
| 26 Public Officials Liability | 0 | 1,565 | 1,565 | 0 |
| Subtotal - 677-087 Insurance | 0 | 2,063 | 2,063 | 0 |
| Total Incoming | 6,355 | 46,485 | 52,839 | 0 |
| C. Total Allocated | | \$503,677 | \$491,677 | \$12,000 |
| | | | 97.62% | 2.38% |

Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan

FY 2021
 11/29/2022

Accounting/Finance Allocations

Dept:5 101-201 Finance

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 3 101-256 Administration Legal Counsel | 182 | 0.41% | \$1,833 | \$0 | \$1,833 | \$0 | \$1,833 |
| 4 101-172 Administration | 234 | 0.53% | 2,356 | 0 | 2,356 | 0 | 2,356 |
| 5 101-201 Finance | 415 | 0.94% | 4,179 | 0 | 4,179 | 0 | 4,179 |
| 6 101-202 Audit | 4 | 0.01% | 40 | 0 | 40 | 4 | 45 |
| 7 101-226 Human Resources | 382 | 0.86% | 3,847 | 0 | 3,847 | 409 | 4,256 |
| 8 101-253 Treasurer | 337 | 0.76% | 3,393 | 0 | 3,393 | 361 | 3,755 |
| 9 101-258/259 Network/Phone | 1,852 | 4.19% | 18,649 | 0 | 18,649 | 1,985 | 20,634 |
| 10 101-261 FM Courthouse | 698 | 1.58% | 7,029 | 0 | 7,029 | 748 | 7,777 |
| 11 101-262 FM 911 EOC | 387 | 0.88% | 3,897 | 0 | 3,897 | 415 | 4,312 |
| 12 101-263 FM Human Services | 555 | 1.26% | 5,589 | 0 | 5,589 | 595 | 6,183 |
| 13 101-264 MCF Building | 176 | 0.40% | 1,772 | 0 | 1,772 | 189 | 1,961 |
| 14 101-265 Facility Management | 710 | 1.61% | 7,150 | 0 | 7,150 | 761 | 7,910 |
| 15 101-266 Mail/Copy | 274 | 0.62% | 2,759 | 0 | 2,759 | 294 | 3,053 |
| 16 101-268 MH CMH Admin | 77 | 0.17% | 775 | 0 | 775 | 83 | 858 |
| 17 101-269 Jail Building | 982 | 2.22% | 9,888 | 0 | 9,888 | 1,052 | 10,941 |
| 18 101-270 Co Services Building | 429 | 0.97% | 4,320 | 0 | 4,320 | 460 | 4,780 |
| 19 101-272 Dumont LK | 154 | 0.35% | 1,551 | 0 | 1,551 | 165 | 1,716 |
| 20 101-273 Youth Home | 163 | 0.37% | 1,641 | 0 | 1,641 | 175 | 1,816 |
| 21 101-316 Security | 290 | 0.66% | 2,920 | 0 | 2,920 | 311 | 3,231 |
| 25 677 Fringe Processing | 325 | 0.74% | 3,273 | 0 | 3,273 | 348 | 3,621 |
| 26 677-087 Insurance | 10 | 0.02% | 101 | 0 | 101 | 11 | 111 |
| 27 101-101 Bd of Commissioners | 324 | 0.73% | 3,263 | 0 | 3,263 | 347 | 3,610 |
| 28 101-131 Circuit Court | 494 | 1.12% | 4,974 | 0 | 4,974 | 529 | 5,504 |
| 29 101-136 District Court | 530 | 1.20% | 5,337 | 0 | 5,337 | 568 | 5,905 |
| 30 101-147 Jury Board | 4 | 0.01% | 40 | 0 | 40 | 4 | 45 |
| 31 101-148 Probate Court | 471 | 1.07% | 4,743 | 0 | 4,743 | 505 | 5,248 |
| 32 101-149 Family Court | 420 | 0.95% | 4,229 | 0 | 4,229 | 450 | 4,679 |
| 33 101-150 Guardian | 60 | 0.14% | 604 | 0 | 604 | 64 | 668 |
| 34 101-151 Probate - Circuit Court | 52 | 0.12% | 524 | 0 | 524 | 56 | 579 |
| 35 101-152 Probate - District Court | 237 | 0.54% | 2,387 | 0 | 2,387 | 254 | 2,640 |
| 36 101-166 Family Counseling Services | 11 | 0.02% | 111 | 0 | 111 | 12 | 123 |
| 37 101-191 Elections | 281 | 0.64% | 2,830 | 0 | 2,830 | 301 | 3,131 |
| 38 101-215 Clerk | 366 | 0.83% | 3,686 | 0 | 3,686 | 392 | 4,078 |
| 39 101-225 Equalization | 277 | 0.63% | 2,789 | 0 | 2,789 | 297 | 3,086 |
| 40 101-229 Pros Attorney | 406 | 0.92% | 4,088 | 0 | 4,088 | 435 | 4,523 |
| 41 101-236 Register of Deeds | 227 | 0.51% | 2,286 | 0 | 2,286 | 243 | 2,529 |
| 42 101-257 Coop Ext | 4 | 0.01% | 40 | 0 | 40 | 4 | 45 |
| 43 101-260 FM Animal | 182 | 0.41% | 1,833 | 0 | 1,833 | 195 | 2,028 |
| 46 101-275 Drain | 344 | 0.78% | 3,464 | 0 | 3,464 | 369 | 3,833 |
| 47 101-291 Record Management | 215 | 0.49% | 2,165 | 0 | 2,165 | 230 | 2,395 |
| 48 101-301 Sheriff | 2,033 | 4.60% | 20,472 | 0 | 20,472 | 2,178 | 22,650 |
| 49 101-303 WEMET | 151 | 0.34% | 1,521 | 0 | 1,521 | 162 | 1,682 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Accounting/Finance Allocations

Dept:5 101-201 Finance

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|---|-------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 50 101-304/305 SCAT | 419 | 0.95% | \$4,219 | \$0 | \$4,219 | \$449 | \$4,668 |
| 51 101-314 Reserves | 133 | 0.30% | 1,339 | 0 | 1,339 | 143 | 1,482 |
| 52 101-315 Detective | 507 | 1.15% | 5,105 | 0 | 5,105 | 543 | 5,649 |
| 53 101-331 Marine | 240 | 0.54% | 2,417 | 0 | 2,417 | 257 | 2,674 |
| 54 101-351 Jail | 1,222 | 2.76% | 12,305 | 0 | 12,305 | 1,309 | 13,615 |
| 55 101-352 Inmate Program | 350 | 0.79% | 3,524 | 0 | 3,524 | 375 | 3,899 |
| 56 101-403 Land Information Services | 207 | 0.47% | 2,084 | 0 | 2,084 | 222 | 2,306 |
| 57 101-426 Emerg Management | 368 | 0.83% | 3,706 | 0 | 3,706 | 394 | 4,100 |
| 58 101-427 LEPC | 169 | 0.38% | 1,702 | 0 | 1,702 | 181 | 1,883 |
| 59 101-430 Animal | 287 | 0.65% | 2,890 | 0 | 2,890 | 308 | 3,198 |
| 61 101-441 DPW | 203 | 0.46% | 2,044 | 0 | 2,044 | 218 | 2,262 |
| 62 101-445 Drains Public | 9 | 0.02% | 91 | 0 | 91 | 10 | 100 |
| 63 101-448 Remonumentation | 31 | 0.07% | 312 | 0 | 312 | 33 | 345 |
| 64 101-636 Com Disease | 7 | 0.02% | 70 | 0 | 70 | 8 | 78 |
| 65 101-648 Med Examiner | 91 | 0.21% | 916 | 0 | 916 | 98 | 1,014 |
| 66 101-681 Vets Burial | 231 | 0.52% | 2,326 | 0 | 2,326 | 248 | 2,574 |
| 67 101-728 Econ Development | 2 | 0.00% | 20 | 0 | 20 | 2 | 22 |
| 68 101-851 Employee Other Fringe Benef | 19 | 0.04% | 191 | 0 | 191 | 20 | 212 |
| 69 101-865 Insurance & Bonds | 12 | 0.03% | 121 | 0 | 121 | 13 | 134 |
| 70 201.0-449 Road Comm | 173 | 0.39% | 1,742 | 0 | 1,742 | 185 | 1,927 |
| 71 208.0-XXX Parks | 2,300 | 5.20% | 23,160 | 0 | 23,160 | 2,465 | 25,625 |
| 72 211.0-326 Central Dispatch | 585 | 1.32% | 5,891 | 0 | 5,891 | 627 | 6,518 |
| 73 211.8 Central Dispatch CIP | 54 | 0.12% | 544 | 0 | 544 | 58 | 602 |
| 74 215.1-XXX Friend of the Court | 457 | 1.03% | 4,602 | 0 | 4,602 | 490 | 5,092 |
| 76 221.0-XXX Health | 6,886 | 15.58% | 69,340 | 0 | 69,340 | 7,379 | 76,719 |
| 78 221.1 Solid Waste | 1,022 | 2.31% | 10,291 | 0 | 10,291 | 1,095 | 11,386 |
| 81 230.0-676 Transportation | 821 | 1.86% | 8,267 | 0 | 8,267 | 880 | 9,147 |
| 82 230.0-677 Transportation | 194 | 0.44% | 1,954 | 0 | 1,954 | 208 | 2,161 |
| 83 240.0-XXX Multi Agency | 18 | 0.04% | 181 | 0 | 181 | 19 | 201 |
| 84 243 Brownfield Redevelopment Authori | 14 | 0.03% | 141 | 0 | 141 | 15 | 156 |
| 85 2450/2455/2456 Public Improvement F | 234 | 0.53% | 2,356 | 0 | 2,356 | 251 | 2,607 |
| 86 255.X Animal Shelter | 18 | 0.04% | 181 | 0 | 181 | 19 | 201 |
| 87 256.0-236 Automation | 133 | 0.30% | 1,339 | 0 | 1,339 | 143 | 1,482 |
| 88 258 Sick/Vacation Liability | 8 | 0.02% | 81 | 0 | 81 | 9 | 89 |
| 89 260 Indigent Defense | 3,426 | 7.75% | 34,499 | 0 | 34,499 | 3,671 | 38,170 |
| 90 263.0-426 Palisades | 27 | 0.06% | 272 | 0 | 272 | 29 | 301 |
| 91 263.5-200 Concealed Weapons | 212 | 0.48% | 2,135 | 0 | 2,135 | 227 | 2,362 |
| 92 264.0-362 Local Corrections | 87 | 0.20% | 876 | 0 | 876 | 93 | 969 |
| 94 265.1 Drug Law Enforcement | 10 | 0.02% | 101 | 0 | 101 | 11 | 111 |
| 95 266 Justice Training Fund | 6 | 0.01% | 60 | 0 | 60 | 6 | 67 |
| 97 269.0-145 Law Library | 44 | 0.10% | 443 | 0 | 443 | 47 | 490 |
| 98 279.0-135 Veterans Treatment Court C | 61 | 0.14% | 614 | 0 | 614 | 65 | 680 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Accounting/Finance Allocations

Dept:5 101-201 Finance

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|---|-------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 100 279.0-138 Byrne Jag | 57 | 0.13% | \$574 | \$0 | \$574 | \$61 | \$635 |
| 101 279.0-139 MH Treatment Court | 82 | 0.19% | 826 | 0 | 826 | 88 | 914 |
| 102 279.0-140 Sobriety Court | 78 | 0.18% | 785 | 0 | 785 | 84 | 869 |
| 104 279.0-151 SSSPP Grant | 274 | 0.62% | 2,759 | 0 | 2,759 | 294 | 3,053 |
| 106 279.0-275 Drain Commissioner | 19 | 0.04% | 191 | 0 | 191 | 20 | 212 |
| 107 279.0-301 Snowmobile Grant | 37 | 0.08% | 373 | 0 | 373 | 40 | 412 |
| 108 279.0-312 HIDTA | 52 | 0.12% | 524 | 0 | 524 | 56 | 579 |
| 109 279.0-317 FBI CETF | 92 | 0.21% | 926 | 0 | 926 | 99 | 1,025 |
| 110 279.0-331 | 100 | 0.23% | 1,007 | 0 | 1,007 | 107 | 1,114 |
| 111 279.0-335 Traffic Grant | 77 | 0.17% | 775 | 0 | 775 | 83 | 858 |
| 112 279.0-336 Highway Safety - Seatbelt G | 14 | 0.03% | 141 | 0 | 141 | 15 | 156 |
| 115 279.0-340 Medical Marihuana | 26 | 0.06% | 262 | 0 | 262 | 28 | 290 |
| 116 279.0-351 Jail CCAB | 74 | 0.17% | 745 | 0 | 745 | 79 | 824 |
| 118 279.0-420 Hazard Mitigation Grant | 3 | 0.01% | 30 | 0 | 30 | 3 | 33 |
| 119 279.0-428 Homeland | 9 | 0.02% | 91 | 0 | 91 | 10 | 100 |
| 120 279.0-642 CESF - COVID19 | 50 | 0.11% | 503 | 0 | 503 | 54 | 557 |
| 121 CBDG Cares - COVID19 | 3 | 0.01% | 30 | 0 | 30 | 3 | 33 |
| 122 279.0-753 DNR Waterways Grant | 15 | 0.03% | 151 | 0 | 151 | 16 | 167 |
| 124 279.1-228 Victims Rights Grant | 294 | 0.66% | 2,961 | 0 | 2,961 | 315 | 3,276 |
| 125 280.7 Sheriff Contracts | 444 | 1.00% | 4,471 | 0 | 4,471 | 476 | 4,947 |
| 126 280.6 Wayland Township | 306 | 0.69% | 3,081 | 0 | 3,081 | 328 | 3,409 |
| 127 281.1 Saugatuck City | 1 | 0.00% | 10 | 0 | 10 | 1 | 11 |
| 129 289.5-259 Technology Contracts | 88 | 0.20% | 886 | 0 | 886 | 94 | 980 |
| 130 292.1-292 CCF | 1 | 0.00% | 10 | 0 | 10 | 1 | 11 |
| 131 292.1-614 Comm Resc | 395 | 0.89% | 3,978 | 0 | 3,978 | 423 | 4,401 |
| 132 292.1-653 Diversion | 151 | 0.34% | 1,521 | 0 | 1,521 | 162 | 1,682 |
| 133 292.1-654 Casa | 12 | 0.03% | 121 | 0 | 121 | 13 | 134 |
| 134 292.1-656 CC Admin | 341 | 0.77% | 3,434 | 0 | 3,434 | 365 | 3,799 |
| 135 292.1-661 Food Prep | 524 | 1.19% | 5,277 | 0 | 5,277 | 562 | 5,838 |
| 136 292.1-662 Foster Care | 54 | 0.12% | 544 | 0 | 544 | 58 | 602 |
| 137 292.1-664 Juv Detention | 749 | 1.69% | 7,542 | 0 | 7,542 | 803 | 8,345 |
| 138 292.1-665 Comm Probation | 336 | 0.76% | 3,383 | 0 | 3,383 | 360 | 3,743 |
| 139 292.1-666 Cheever | 867 | 1.96% | 8,730 | 0 | 8,730 | 929 | 9,660 |
| 140 292.2 DHS | 24 | 0.05% | 242 | 0 | 242 | 26 | 267 |
| 142 293.0-681 Soldiers | 302 | 0.68% | 3,041 | 0 | 3,041 | 324 | 3,365 |
| 144 295.0-672 COA | 677 | 1.53% | 6,817 | 0 | 6,817 | 725 | 7,543 |
| 145 299 American Rescue Plan - ARPA | 2 | 0.00% | 20 | 0 | 20 | 2 | 22 |
| 148 595 Commissary | 12 | 0.03% | 121 | 0 | 121 | 13 | 134 |
| 150 639.0-275 Drain Equipment Revolving | 273 | 0.62% | 2,749 | 0 | 2,749 | 293 | 3,042 |
| 151 661.2 Fleet Management | 274 | 0.62% | 2,759 | 0 | 2,759 | 294 | 3,053 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Accounting/Finance Allocations

Dept:5 101-201 Finance

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| Subtotal | 44,211 | 100.00% | 445,193 | 0 | 445,193 | 46,485 | 491,677 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$445,193 | | \$491,677 |

Basis Units: Number of Expenditure Transactions by dept
Source: General Ledger Accounts - Detail Report

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Cost Plan Allocations

Dept:5 101-201 Finance

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|---------------------------------|-----------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 1 Building Depreciation | 4 | 8.00% | \$960 | \$0 | \$960 | \$0 | \$960 |
| 2 Equipment Depreciation | 7 | 14.00% | 1,680 | 0 | 1,680 | 0 | 1,680 |
| 4 101-172 Administration | 1 | 2.00% | 240 | 0 | 240 | 0 | 240 |
| 5 101-201 Finance | 2 | 4.00% | 480 | 0 | 480 | 0 | 480 |
| 6 101-202 Audit | 1 | 2.00% | 240 | 0 | 240 | 0 | 240 |
| 7 101-226 Human Resources | 1 | 2.00% | 240 | 0 | 240 | 0 | 240 |
| 8 101-253 Treasurer | 3 | 6.00% | 720 | 0 | 720 | 0 | 720 |
| 9 101-258/259 Network/Phone | 3 | 6.00% | 720 | 0 | 720 | 0 | 720 |
| 10 101-261 FM Courthouse | 1 | 2.00% | 240 | 0 | 240 | 0 | 240 |
| 11 101-262 FM 911 EOC | 1 | 2.00% | 240 | 0 | 240 | 0 | 240 |
| 12 101-263 FM Human Services | 1 | 2.00% | 240 | 0 | 240 | 0 | 240 |
| 13 101-264 MCF Building | 1 | 2.00% | 240 | 0 | 240 | 0 | 240 |
| 14 101-265 Facility Management | 1 | 2.00% | 240 | 0 | 240 | 0 | 240 |
| 15 101-266 Mail/Copy | 3 | 6.00% | 720 | 0 | 720 | 0 | 720 |
| 16 101-268 MH CMH Admin | 1 | 2.00% | 240 | 0 | 240 | 0 | 240 |
| 17 101-269 Jail Building | 1 | 2.00% | 240 | 0 | 240 | 0 | 240 |
| 18 101-270 Co Services Building | 1 | 2.00% | 240 | 0 | 240 | 0 | 240 |
| 19 101-272 Dumont LK | 2 | 4.00% | 480 | 0 | 480 | 0 | 480 |
| 20 101-273 Youth Home | 1 | 2.00% | 240 | 0 | 240 | 0 | 240 |
| 21 101-316 Security | 1 | 2.00% | 240 | 0 | 240 | 0 | 240 |
| 22 279.0 Grants | 1 | 2.00% | 240 | 0 | 240 | 0 | 240 |
| 23 292.1 Child Care | 1 | 2.00% | 240 | 0 | 240 | 0 | 240 |
| 24 296.1 County Fitness Center | 1 | 2.00% | 240 | 0 | 240 | 0 | 240 |
| 25 677 Fringe Processing | 2 | 4.00% | 480 | 0 | 480 | 0 | 480 |
| 26 677-087 Insurance | 5 | 10.00% | 1,200 | 0 | 1,200 | 0 | 1,200 |
| 27 101-101 Bd of Commissioners | 2 | 4.00% | 480 | 0 | 480 | 0 | 480 |
| 44 101-267 MH ACC Connect | 1 | 2.00% | 240 | 0 | 240 | 0 | 240 |
| Subtotal | 50 | 100.00% | 12,000 | 0 | 12,000 | 0 | 12,000 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$12,000 | | \$12,000 |

Basis Units: Number of functions within each Central Service Dept

Source:

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Allocation Summary

Dept:5 101-201 Finance

| Department | Accounting/Finance | Cost Plan | Total |
|--|---------------------------|------------------|--------------|
| 1 Building Depreciation | \$0 | \$960 | \$960 |
| 2 Equipment Depreciation | 0 | 1,680 | 1,680 |
| 3 101-256 Administration Legal Counsel | 1,833 | 0 | 1,833 |
| 4 101-172 Administration | 2,356 | 240 | 2,596 |
| 5 101-201 Finance | 4,179 | 480 | 4,659 |
| 6 101-202 Audit | 45 | 240 | 285 |
| 7 101-226 Human Resources | 4,256 | 240 | 4,496 |
| 8 101-253 Treasurer | 3,755 | 720 | 4,475 |
| 9 101-258/259 Network/Phone | 20,634 | 720 | 21,354 |
| 10 101-261 FM Courthouse | 7,777 | 240 | 8,017 |
| 11 101-262 FM 911 EOC | 4,312 | 240 | 4,552 |
| 12 101-263 FM Human Services | 6,183 | 240 | 6,423 |
| 13 101-264 MCF Building | 1,961 | 240 | 2,201 |
| 14 101-265 Facility Management | 7,910 | 240 | 8,150 |
| 15 101-266 Mail/Copy | 3,053 | 720 | 3,773 |
| 16 101-268 MH CMH Admin | 858 | 240 | 1,098 |
| 17 101-269 Jail Building | 10,941 | 240 | 11,181 |
| 18 101-270 Co Services Building | 4,780 | 240 | 5,020 |
| 19 101-272 Dumont LK | 1,716 | 480 | 2,196 |
| 20 101-273 Youth Home | 1,816 | 240 | 2,056 |
| 21 101-316 Security | 3,231 | 240 | 3,471 |
| 22 279.0 Grants | 0 | 240 | 240 |
| 23 292.1 Child Care | 0 | 240 | 240 |
| 24 296.1 County Fitness Center | 0 | 240 | 240 |
| 25 677 Fringe Processing | 3,621 | 480 | 4,101 |
| 26 677-087 Insurance | 111 | 1,200 | 1,311 |
| 27 101-101 Bd of Commissioners | 3,610 | 480 | 4,090 |
| 28 101-131 Circuit Court | 5,504 | 0 | 5,504 |
| 29 101-136 District Court | 5,905 | 0 | 5,905 |
| 30 101-147 Jury Board | 45 | 0 | 45 |
| 31 101-148 Probate Court | 5,248 | 0 | 5,248 |
| 32 101-149 Family Court | 4,679 | 0 | 4,679 |
| 33 101-150 Guardian | 668 | 0 | 668 |
| 34 101-151 Probate - Circuit Court | 579 | 0 | 579 |
| 35 101-152 Probate - District Court | 2,640 | 0 | 2,640 |
| 36 101-166 Family Counseling Services | 123 | 0 | 123 |
| 37 101-191 Elections | 3,131 | 0 | 3,131 |
| 38 101-215 Clerk | 4,078 | 0 | 4,078 |
| 39 101-225 Equalization | 3,086 | 0 | 3,086 |
| 40 101-229 Pros Attorney | 4,523 | 0 | 4,523 |
| 41 101-236 Register of Deeds | 2,529 | 0 | 2,529 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Allocation Summary

Dept:5 101-201 Finance

| Department | Accounting/Finance | Cost Plan | Total |
|---|--------------------|-----------|--------|
| 42 101-257 Coop Ext | \$45 | \$0 | \$45 |
| 43 101-260 FM Animal | 2,028 | 0 | 2,028 |
| 44 101-267 MH ACC Connect | 0 | 240 | 240 |
| 46 101-275 Drain | 3,833 | 0 | 3,833 |
| 47 101-291 Record Management | 2,395 | 0 | 2,395 |
| 48 101-301 Sheriff | 22,650 | 0 | 22,650 |
| 49 101-303 WEMET | 1,682 | 0 | 1,682 |
| 50 101-304/305 SCAT | 4,668 | 0 | 4,668 |
| 51 101-314 Reserves | 1,482 | 0 | 1,482 |
| 52 101-315 Detective | 5,649 | 0 | 5,649 |
| 53 101-331 Marine | 2,674 | 0 | 2,674 |
| 54 101-351 Jail | 13,615 | 0 | 13,615 |
| 55 101-352 Inmate Program | 3,899 | 0 | 3,899 |
| 56 101-403 Land Information Services | 2,306 | 0 | 2,306 |
| 57 101-426 Emerg Management | 4,100 | 0 | 4,100 |
| 58 101-427 LEPC | 1,883 | 0 | 1,883 |
| 59 101-430 Animal | 3,198 | 0 | 3,198 |
| 61 101-441 DPW | 2,262 | 0 | 2,262 |
| 62 101-445 Drains Public | 100 | 0 | 100 |
| 63 101-448 Remonumentation | 345 | 0 | 345 |
| 64 101-636 Com Disease | 78 | 0 | 78 |
| 65 101-648 Med Examiner | 1,014 | 0 | 1,014 |
| 66 101-681 Vets Burial | 2,574 | 0 | 2,574 |
| 67 101-728 Econ Development | 22 | 0 | 22 |
| 68 101-851 Employee Other Fringe Benef | 212 | 0 | 212 |
| 69 101-865 Insurance & Bonds | 134 | 0 | 134 |
| 70 201.0-449 Road Comm | 1,927 | 0 | 1,927 |
| 71 208.0-XXX Parks | 25,625 | 0 | 25,625 |
| 72 211.0-326 Central Dispatch | 6,518 | 0 | 6,518 |
| 73 211.8 Central Dispatch CIP | 602 | 0 | 602 |
| 74 215.1-XXX Friend of the Court | 5,092 | 0 | 5,092 |
| 76 221.0-XXX Health | 76,719 | 0 | 76,719 |
| 78 221.1 Solid Waste | 11,386 | 0 | 11,386 |
| 81 230.0-676 Transportation | 9,147 | 0 | 9,147 |
| 82 230.0-677 Transportation | 2,161 | 0 | 2,161 |
| 83 240.0-XXX Multi Agency | 201 | 0 | 201 |
| 84 243 Brownfield Redevelopment Authori | 156 | 0 | 156 |
| 85 2450/2455/2456 Public Improvement F | 2,607 | 0 | 2,607 |
| 86 255.X Animal Shelter | 201 | 0 | 201 |
| 87 256.0-236 Automation | 1,482 | 0 | 1,482 |
| 88 258 Sick/Vacation Liability | 89 | 0 | 89 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Allocation Summary

Dept:5 101-201 Finance

| Department | Accounting/Finance | Cost Plan | Total |
|---|--------------------|-----------|----------|
| 89 260 Indigent Defense | \$38,170 | \$0 | \$38,170 |
| 90 263.0-426 Palisades | 301 | 0 | 301 |
| 91 263.5-200 Concealed Weapons | 2,362 | 0 | 2,362 |
| 92 264.0-362 Local Corrections | 969 | 0 | 969 |
| 94 265.1 Drug Law Enforcement | 111 | 0 | 111 |
| 95 266 Justice Training Fund | 67 | 0 | 67 |
| 97 269.0-145 Law Library | 490 | 0 | 490 |
| 98 279.0-135 Veterans Treatment Court C | 680 | 0 | 680 |
| 100 279.0-138 Byrne Jag | 635 | 0 | 635 |
| 101 279.0-139 MH Treatment Court | 914 | 0 | 914 |
| 102 279.0-140 Sobriety Court | 869 | 0 | 869 |
| 104 279.0-151 SSSPP Grant | 3,053 | 0 | 3,053 |
| 106 279.0-275 Drain Commissioner | 212 | 0 | 212 |
| 107 279.0-301 Snowmobile Grant | 412 | 0 | 412 |
| 108 279.0-312 HIDTA | 579 | 0 | 579 |
| 109 279.0-317 FBI CETF | 1,025 | 0 | 1,025 |
| 110 279.0-331 | 1,114 | 0 | 1,114 |
| 111 279.0-335 Traffic Grant | 858 | 0 | 858 |
| 112 279.0-336 Highway Safety - Seatbelt C | 156 | 0 | 156 |
| 115 279.0-340 Medical Marihuana | 290 | 0 | 290 |
| 116 279.0-351 Jail CCAB | 824 | 0 | 824 |
| 118 279.0-420 Hazard Mitigation Grant | 33 | 0 | 33 |
| 119 279.0-428 Homeland | 100 | 0 | 100 |
| 120 279.0-642 CESF - COVID19 | 557 | 0 | 557 |
| 121 CBDG Cares - COVID19 | 33 | 0 | 33 |
| 122 279.0-753 DNR Waterways Grant | 167 | 0 | 167 |
| 124 279.1-228 Victims Rights Grant | 3,276 | 0 | 3,276 |
| 125 280.7 Sheriff Contracts | 4,947 | 0 | 4,947 |
| 126 280.6 Wayland Township | 3,409 | 0 | 3,409 |
| 127 281.1 Saugatuck City | 11 | 0 | 11 |
| 129 289.5-259 Technology Contracts | 980 | 0 | 980 |
| 130 292.1-292 CCF | 11 | 0 | 11 |
| 131 292.1-614 Comm Resc | 4,401 | 0 | 4,401 |
| 132 292.1-653 Diversion | 1,682 | 0 | 1,682 |
| 133 292.1-654 Casa | 134 | 0 | 134 |
| 134 292.1-656 CC Admin | 3,799 | 0 | 3,799 |
| 135 292.1-661 Food Prep | 5,838 | 0 | 5,838 |
| 136 292.1-662 Foster Care | 602 | 0 | 602 |
| 137 292.1-664 Juv Detention | 8,345 | 0 | 8,345 |
| 138 292.1-665 Comm Probation | 3,743 | 0 | 3,743 |
| 139 292.1-666 Cheever | 9,660 | 0 | 9,660 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Allocation Summary

Dept:5 101-201 Finance

| Department | Accounting/Finance | Cost Plan | Total |
|---|---------------------------|------------------|------------------|
| 140 292.2 DHS | \$267 | \$0 | \$267 |
| 142 293.0-681 Soldiers | 3,365 | 0 | 3,365 |
| 144 295.0-672 COA | 7,543 | 0 | 7,543 |
| 145 299 American Rescue Plan - ARPA | 22 | 0 | 22 |
| 148 595 Commissary | 134 | 0 | 134 |
| 150 639.0-275 Drain Equipment Revolving | 3,042 | 0 | 3,042 |
| 151 661.2 Fleet Management | 3,053 | 0 | 3,053 |
| Total | \$491,677 | \$12,000 | \$503,677 |

**Audit
Nature and Extent of Service**

The financial reporting is accomplished with an accounting system designed and maintained in accordance with generally accepted accounting principles and legal and contractual requirements. The financial statements are audited in accordance with the Governmental Auditing Standards in order to express an opinion as to whether the financial statements are fairly stated.

- **Annual Audit** – the cost of the County’s annual financial audit has been allocated to all departments based on their audited expenditures for the fiscal year.

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 benefiting departments.

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

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

A. Department Costs

Dept:6 101-202 Audit

| Description | | Amount | General Admin | Audit |
|--------------------------------------|---|----------------------|------------------|----------------------|
| <hr/> | | | | |
| Personnel Costs | | | | |
| Salaries | S | 0 | 0 | 0 |
| <i>Salary % Split</i> | | | <i>.00%</i> | <i>.00%</i> |
| Benefits | S | 0 | 0 | 0 |
| Subtotal - Personnel Costs | | <hr/> 0 | <hr/> 0 | <hr/> 0 |
| | | | | |
| Services & Supplies Cost | | | | |
| Audit Services | P | 52,500 | 0 | 52,500 |
| Subtotal - Services & Supplies | | <hr/> 52,500 | <hr/> 0 | <hr/> 52,500 |
| Department Cost Total | | 52,500 | 0 | 52,500 |
| | | | | |
| Adjustments to Cost | | | | |
| Subtotal - Adjustments | | <hr/> 0 | <hr/> 0 | <hr/> 0 |
| Total Costs After Adjustments | | 52,500 | 0 | 52,500 |
| | | | | |
| General Admin Distribution | | | 0 | 0 |
| Grand Total | | <hr/> <hr/> \$52,500 | | <hr/> <hr/> \$52,500 |

Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan

FY 2021
 11/29/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:6 101-202 Audit

| Department | First Incoming | Second Incoming | Audit |
|--|-------------------|--------------------|----------|
| 3 Legal Services | \$273 | \$12 | \$284 |
| Subtotal - 101-256 Administration Lega | 273 | 12 | 284 |
| 4 County Admin | 349 | 35 | 385 |
| Subtotal - 101-172 Administration | 349 | 35 | 385 |
| 5 Accounting/Finance | 40 | 4 | 45 |
| 5 Cost Plan | 240 | 0 | 240 |
| Subtotal - 101-201 Finance | 280 | 4 | 285 |
| 6 Audit | 0 | 57 | 57 |
| Subtotal - 101-202 Audit | 0 | 57 | 57 |
| 8 General Fund | 0 | 33 | 33 |
| Subtotal - 101-253 Treasurer | 0 | 33 | 33 |
| 26 General Liability | 0 | 58 | 58 |
| Subtotal - 677-087 Insurance | 0 | 58 | 58 |
| Total Incoming | 902 | 200 | 1,102 |
| C. Total Allocated | | \$53,602 | \$53,602 |
| | | | 100.00% |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Audit Allocations

Dept:6 101-202 Audit

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|-----------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 3 101-256 Administration Legal Counsel | 253,497 | 0.52% | \$277 | \$0 | \$277 | \$0 | \$277 |
| 4 101-172 Administration | 321,921 | 0.66% | 352 | 0 | 352 | 0 | 352 |
| 5 101-201 Finance | 450,839 | 0.92% | 493 | 0 | 493 | 0 | 493 |
| 6 101-202 Audit | 52,500 | 0.11% | 57 | 0 | 57 | 0 | 57 |
| 7 101-226 Human Resources | 426,122 | 0.87% | 466 | 0 | 466 | 2 | 468 |
| 8 101-253 Treasurer | 606,912 | 1.24% | 664 | 0 | 664 | 3 | 667 |
| 9 101-258/259 Network/Phone | 1,561,738 | 3.20% | 1,709 | 0 | 1,709 | 7 | 1,715 |
| 10 101-261 FM Courthouse | 307,390 | 0.63% | 336 | 0 | 336 | 1 | 338 |
| 11 101-262 FM 911 EOC | 104,831 | 0.21% | 115 | 0 | 115 | 0 | 115 |
| 12 101-263 FM Human Services | 239,185 | 0.49% | 262 | 0 | 262 | 1 | 263 |
| 13 101-264 MCF Building | 256,765 | 0.53% | 281 | 0 | 281 | 1 | 282 |
| 14 101-265 Facility Management | 704,563 | 1.44% | 771 | 0 | 771 | 3 | 774 |
| 15 101-266 Mail/Copy | 227,076 | 0.47% | 248 | 0 | 248 | 1 | 249 |
| 16 101-268 MH CMH Admin | 10,772 | 0.02% | 12 | 0 | 12 | 0 | 12 |
| 17 101-269 Jail Building | 631,447 | 1.29% | 691 | 0 | 691 | 3 | 694 |
| 18 101-270 Co Services Building | 128,633 | 0.26% | 141 | 0 | 141 | 1 | 141 |
| 19 101-272 Dumont LK | 56,657 | 0.12% | 62 | 0 | 62 | 0 | 62 |
| 20 101-273 Youth Home | 49,430 | 0.10% | 54 | 0 | 54 | 0 | 54 |
| 21 101-316 Security | 234,611 | 0.48% | 257 | 0 | 257 | 1 | 258 |
| 23 292.1 Child Care | 4,910,155 | 10.06% | 5,372 | 0 | 5,372 | 21 | 5,393 |
| 24 296.1 County Fitness Center | 95 | 0.00% | 0 | 0 | 0 | 0 | 0 |
| 27 101-101 Bd of Commissioners | 269,200 | 0.55% | 295 | 0 | 295 | 1 | 296 |
| 28 101-131 Circuit Court | 649,335 | 1.33% | 710 | 0 | 710 | 3 | 713 |
| 29 101-136 District Court | 1,519,900 | 3.11% | 1,663 | 0 | 1,663 | 6 | 1,669 |
| 30 101-147 Jury Board | 2,679 | 0.01% | 3 | 0 | 3 | 0 | 3 |
| 31 101-148 Probate Court | 476,339 | 0.98% | 521 | 0 | 521 | 2 | 523 |
| 32 101-149 Family Court | 724,412 | 1.48% | 793 | 0 | 793 | 3 | 796 |
| 33 101-150 Guardian | 6,499 | 0.01% | 7 | 0 | 7 | 0 | 7 |
| 34 101-151 Probate - Circuit Court | 4,267 | 0.01% | 5 | 0 | 5 | 0 | 5 |
| 35 101-152 Probate - District Court | 449,057 | 0.92% | 491 | 0 | 491 | 2 | 493 |
| 36 101-166 Family Counseling Services | 16,500 | 0.03% | 18 | 0 | 18 | 0 | 18 |
| 37 101-191 Elections | 164,414 | 0.34% | 180 | 0 | 180 | 1 | 181 |
| 38 101-215 Clerk | 621,542 | 1.27% | 680 | 0 | 680 | 3 | 683 |
| 39 101-225 Equalization | 457,556 | 0.94% | 501 | 0 | 501 | 2 | 503 |
| 40 101-229 Pros Attorney | 1,500,277 | 3.07% | 1,641 | 0 | 1,641 | 6 | 1,648 |
| 41 101-236 Register of Deeds | 321,365 | 0.66% | 352 | 0 | 352 | 1 | 353 |
| 42 101-257 Coop Ext | 98,939 | 0.20% | 108 | 0 | 108 | 0 | 109 |
| 43 101-260 FM Animal | 21,898 | 0.04% | 24 | 0 | 24 | 0 | 24 |
| 46 101-275 Drain | 336,489 | 0.69% | 368 | 0 | 368 | 1 | 370 |
| 47 101-291 Record Management | 95,478 | 0.20% | 104 | 0 | 104 | 0 | 105 |
| 48 101-301 Sheriff | 5,227,035 | 10.71% | 5,719 | 0 | 5,719 | 22 | 5,741 |
| 49 101-303 WEMET | 88,773 | 0.18% | 97 | 0 | 97 | 0 | 98 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Audit Allocations

Dept:6 101-202 Audit

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|---|-----------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 50 101-304/305 SCAT | 349,479 | 0.72% | \$382 | \$0 | \$382 | \$1 | \$384 |
| 51 101-314 Reserves | 42,663 | 0.09% | 47 | 0 | 47 | 0 | 47 |
| 52 101-315 Detective | 713,547 | 1.46% | 781 | 0 | 781 | 3 | 784 |
| 53 101-331 Marine | 107,273 | 0.22% | 117 | 0 | 117 | 0 | 118 |
| 54 101-351 Jail | 4,236,657 | 8.68% | 4,635 | 0 | 4,635 | 18 | 4,653 |
| 55 101-352 Inmate Program | 340,379 | 0.70% | 372 | 0 | 372 | 1 | 374 |
| 56 101-403 Land Information Services | 181,526 | 0.37% | 199 | 0 | 199 | 1 | 199 |
| 57 101-426 Emerg Management | 123,205 | 0.25% | 135 | 0 | 135 | 1 | 135 |
| 58 101-427 LEPC | 33,087 | 0.07% | 36 | 0 | 36 | 0 | 36 |
| 59 101-430 Animal | 103,395 | 0.21% | 113 | 0 | 113 | 0 | 114 |
| 61 101-441 DPW | 11,838 | 0.02% | 13 | 0 | 13 | 0 | 13 |
| 62 101-445 Drains Public | 31,057 | 0.06% | 34 | 0 | 34 | 0 | 34 |
| 63 101-448 Remonumentation | 71,659 | 0.15% | 78 | 0 | 78 | 0 | 79 |
| 64 101-636 Com Disease | 360 | 0.00% | 0 | 0 | 0 | 0 | 0 |
| 65 101-648 Med Examiner | 225,657 | 0.46% | 247 | 0 | 247 | 1 | 248 |
| 66 101-681 Vets Burial | 114,057 | 0.23% | 125 | 0 | 125 | 0 | 125 |
| 67 101-728 Econ Development | 53,332 | 0.11% | 58 | 0 | 58 | 0 | 59 |
| 68 101-851 Employee Other Fringe Benef | 172,144 | 0.35% | 188 | 0 | 188 | 1 | 189 |
| 69 101-865 Insurance & Bonds | 385,000 | 0.79% | 421 | 0 | 421 | 2 | 423 |
| 71 208.0-XXX Parks | 405,098 | 0.83% | 443 | 0 | 443 | 2 | 445 |
| 74 215.1-XXX Friend of the Court | 1,494,077 | 3.06% | 1,635 | 0 | 1,635 | 6 | 1,641 |
| 76 221.0-XXX Health | 4,039,804 | 8.28% | 4,420 | 0 | 4,420 | 17 | 4,437 |
| 78 221.1 Solid Waste | 960,821 | 1.97% | 1,051 | 0 | 1,051 | 4 | 1,055 |
| 81 230.0-676 Transportation | 1,406,946 | 2.88% | 1,539 | 0 | 1,539 | 6 | 1,545 |
| 82 230.0-677 Transportation | 63,499 | 0.13% | 69 | 0 | 69 | 0 | 70 |
| 83 240.0-XXX Multi Agency | 4,324 | 0.01% | 5 | 0 | 5 | 0 | 5 |
| 85 2450/2455/2456 Public Improvement F | 2,940,250 | 6.02% | 3,217 | 0 | 3,217 | 12 | 3,229 |
| 86 255.X Animal Shelter | 92,966 | 0.19% | 102 | 0 | 102 | 0 | 102 |
| 87 256.0-236 Automation | 47,684 | 0.10% | 52 | 0 | 52 | 0 | 52 |
| 89 260 Indigent Defense | 2,840,132 | 5.82% | 3,107 | 0 | 3,107 | 12 | 3,119 |
| 90 263.0-426 Palisades | 20,252 | 0.04% | 22 | 0 | 22 | 0 | 22 |
| 91 263.5-200 Concealed Weapons | 46,038 | 0.09% | 50 | 0 | 50 | 0 | 51 |
| 92 264.0-362 Local Corrections | 59,038 | 0.12% | 65 | 0 | 65 | 0 | 65 |
| 97 269.0-145 Law Library | 28,857 | 0.06% | 32 | 0 | 32 | 0 | 32 |
| 98 279.0-135 Veterans Treatment Court C | 38,271 | 0.08% | 42 | 0 | 42 | 0 | 42 |
| 100 279.0-138 Byrne Jag | 49,715 | 0.10% | 54 | 0 | 54 | 0 | 55 |
| 101 279.0-139 MH Treatment Court | 22,062 | 0.05% | 24 | 0 | 24 | 0 | 24 |
| 102 279.0-140 Sobriety Court | 90,505 | 0.19% | 99 | 0 | 99 | 0 | 99 |
| 104 279.0-151 SSSPP Grant | 98,975 | 0.20% | 108 | 0 | 108 | 0 | 109 |
| 106 279.0-275 Drain Commissioner | 42,994 | 0.09% | 47 | 0 | 47 | 0 | 47 |
| 107 279.0-301 Snowmobile Grant | 5,714 | 0.01% | 6 | 0 | 6 | 0 | 6 |
| 108 279.0-312 HIDTA | 3,333 | 0.01% | 4 | 0 | 4 | 0 | 4 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Audit Allocations

Dept:6 101-202 Audit

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|---|-------------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 109 279.0-317 FBI CETF | 11,708 | 0.02% | \$13 | \$0 | \$13 | \$0 | \$13 |
| 110 279.0-331 | 29,132 | 0.06% | 32 | 0 | 32 | 0 | 32 |
| 111 279.0-335 Traffic Grant | 24,854 | 0.05% | 27 | 0 | 27 | 0 | 27 |
| 112 279.0-336 Highway Safety - Seatbelt G | 2,310 | 0.00% | 3 | 0 | 3 | 0 | 3 |
| 115 279.0-340 Medical Marihuana | 63,993 | 0.13% | 70 | 0 | 70 | 0 | 70 |
| 116 279.0-351 Jail CCAB | 43,434 | 0.09% | 48 | 0 | 48 | 0 | 48 |
| 118 279.0-420 Hazard Mitigation Grant | 2,891 | 0.01% | 3 | 0 | 3 | 0 | 3 |
| 119 279.0-428 Homeland | 37,963 | 0.08% | 42 | 0 | 42 | 0 | 42 |
| 120 279.0-642 CESF - COVID19 | 253,473 | 0.52% | 277 | 0 | 277 | 1 | 278 |
| 121 CBDG Cares - COVID19 | (11,000) | -0.02% | (12) | 0 | (12) | (0) | (12) |
| 122 279.0-753 DNR Waterways Grant | 26,772 | 0.05% | 29 | 0 | 29 | 0 | 29 |
| 124 279.1-228 Victims Rights Grant | 170,834 | 0.35% | 187 | 0 | 187 | 1 | 188 |
| 125 280.7 Sheriff Contracts | 1,277,981 | 2.62% | 1,398 | 0 | 1,398 | 5 | 1,404 |
| 129 289.5-259 Technology Contracts | 34,998 | 0.07% | 38 | 0 | 38 | 0 | 38 |
| 140 292.2 DHS | 1,300 | 0.00% | 1 | 0 | 1 | 0 | 1 |
| 142 293.0-681 Soldiers | 123,094 | 0.25% | 135 | 0 | 135 | 1 | 135 |
| 151 661.2 Fleet Management | 29,978 | 0.06% | 33 | 0 | 33 | 0 | 33 |
| Subtotal | 48,808,478 | 100.00% | 53,402 | 0 | 53,402 | 200 | 53,602 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$53,402 | | \$53,602 |

Basis Units: Dollar Amount of Expenditures by benefitting dept
Source: Annual Audit

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Allocation Summary

Dept:6 101-202 Audit

| Department | Audit | Total |
|--|--------------|--------------|
| 3 101-256 Administration Legal Counsel | \$277 | \$277 |
| 4 101-172 Administration | 352 | 352 |
| 5 101-201 Finance | 493 | 493 |
| 6 101-202 Audit | 57 | 57 |
| 7 101-226 Human Resources | 468 | 468 |
| 8 101-253 Treasurer | 667 | 667 |
| 9 101-258/259 Network/Phone | 1,715 | 1,715 |
| 10 101-261 FM Courthouse | 338 | 338 |
| 11 101-262 FM 911 EOC | 115 | 115 |
| 12 101-263 FM Human Services | 263 | 263 |
| 13 101-264 MCF Building | 282 | 282 |
| 14 101-265 Facility Management | 774 | 774 |
| 15 101-266 Mail/Copy | 249 | 249 |
| 16 101-268 MH CMH Admin | 12 | 12 |
| 17 101-269 Jail Building | 694 | 694 |
| 18 101-270 Co Services Building | 141 | 141 |
| 19 101-272 Dumont LK | 62 | 62 |
| 20 101-273 Youth Home | 54 | 54 |
| 21 101-316 Security | 258 | 258 |
| 23 292.1 Child Care | 5,393 | 5,393 |
| 24 296.1 County Fitness Center | 0 | 0 |
| 27 101-101 Bd of Commissioners | 296 | 296 |
| 28 101-131 Circuit Court | 713 | 713 |
| 29 101-136 District Court | 1,669 | 1,669 |
| 30 101-147 Jury Board | 3 | 3 |
| 31 101-148 Probate Court | 523 | 523 |
| 32 101-149 Family Court | 796 | 796 |
| 33 101-150 Guardian | 7 | 7 |
| 34 101-151 Probate - Circuit Court | 5 | 5 |
| 35 101-152 Probate - District Court | 493 | 493 |
| 36 101-166 Family Counseling Services | 18 | 18 |
| 37 101-191 Elections | 181 | 181 |
| 38 101-215 Clerk | 683 | 683 |
| 39 101-225 Equalization | 503 | 503 |
| 40 101-229 Pros Attorney | 1,648 | 1,648 |
| 41 101-236 Register of Deeds | 353 | 353 |
| 42 101-257 Coop Ext | 109 | 109 |
| 43 101-260 FM Animal | 24 | 24 |
| 46 101-275 Drain | 370 | 370 |
| 47 101-291 Record Management | 105 | 105 |
| 48 101-301 Sheriff | 5,741 | 5,741 |

Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan

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 11/29/2022

Allocation Summary

Dept:6 101-202 Audit

| Department | Audit | Total |
|---|-------|-------|
| 49 101-303 WEMET | \$98 | \$98 |
| 50 101-304/305 SCAT | 384 | 384 |
| 51 101-314 Reserves | 47 | 47 |
| 52 101-315 Detective | 784 | 784 |
| 53 101-331 Marine | 118 | 118 |
| 54 101-351 Jail | 4,653 | 4,653 |
| 55 101-352 Inmate Program | 374 | 374 |
| 56 101-403 Land Information Services | 199 | 199 |
| 57 101-426 Emerg Management | 135 | 135 |
| 58 101-427 LEPC | 36 | 36 |
| 59 101-430 Animal | 114 | 114 |
| 61 101-441 DPW | 13 | 13 |
| 62 101-445 Drains Public | 34 | 34 |
| 63 101-448 Remonumentation | 79 | 79 |
| 64 101-636 Com Disease | 0 | 0 |
| 65 101-648 Med Examiner | 248 | 248 |
| 66 101-681 Vets Burial | 125 | 125 |
| 67 101-728 Econ Development | 59 | 59 |
| 68 101-851 Employee Other Fringe Benef | 189 | 189 |
| 69 101-865 Insurance & Bonds | 423 | 423 |
| 71 208.0-XXX Parks | 445 | 445 |
| 74 215.1-XXX Friend of the Court | 1,641 | 1,641 |
| 76 221.0-XXX Health | 4,437 | 4,437 |
| 78 221.1 Solid Waste | 1,055 | 1,055 |
| 81 230.0-676 Transportation | 1,545 | 1,545 |
| 82 230.0-677 Transportation | 70 | 70 |
| 83 240.0-XXX Multi Agency | 5 | 5 |
| 85 2450/2455/2456 Public Improvement F | 3,229 | 3,229 |
| 86 255.X Animal Shelter | 102 | 102 |
| 87 256.0-236 Automation | 52 | 52 |
| 89 260 Indigent Defense | 3,119 | 3,119 |
| 90 263.0-426 Palisades | 22 | 22 |
| 91 263.5-200 Concealed Weapons | 51 | 51 |
| 92 264.0-362 Local Corrections | 65 | 65 |
| 97 269.0-145 Law Library | 32 | 32 |
| 98 279.0-135 Veterans Treatment Court C | 42 | 42 |
| 100 279.0-138 Byrne Jag | 55 | 55 |
| 101 279.0-139 MH Treatment Court | 24 | 24 |
| 102 279.0-140 Sobriety Court | 99 | 99 |
| 104 279.0-151 SSSPP Grant | 109 | 109 |
| 106 279.0-275 Drain Commissioner | 47 | 47 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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Allocation Summary

Dept:6 101-202 Audit

| Department | Audit | Total |
|---|-----------------|-----------------|
| 107 279.0-301 Snowmobile Grant | \$6 | \$6 |
| 108 279.0-312 HIDTA | 4 | 4 |
| 109 279.0-317 FBI CETF | 13 | 13 |
| 110 279.0-331 | 32 | 32 |
| 111 279.0-335 Traffic Grant | 27 | 27 |
| 112 279.0-336 Highway Safety - Seatbelt G | 3 | 3 |
| 115 279.0-340 Medical Marihuana | 70 | 70 |
| 116 279.0-351 Jail CCAB | 48 | 48 |
| 118 279.0-420 Hazard Mitigation Grant | 3 | 3 |
| 119 279.0-428 Homeland | 42 | 42 |
| 120 279.0-642 CESF - COVID19 | 278 | 278 |
| 121 CBDG Cares - COVID19 | (12) | (12) |
| 122 279.0-753 DNR Waterways Grant | 29 | 29 |
| 124 279.1-228 Victims Rights Grant | 188 | 188 |
| 125 280.7 Sheriff Contracts | 1,404 | 1,404 |
| 129 289.5-259 Technology Contracts | 38 | 38 |
| 140 292.2 DHS | 1 | 1 |
| 142 293.0-681 Soldiers | 135 | 135 |
| 151 661.2 Fleet Management | 33 | 33 |
| Total | \$53,602 | \$53,602 |

Human Resources
Nature and Extent of Service

The Allegan County Human Resources department provides payroll and fringe benefit administration services to County departments and grant programs. Human Resources is responsible for the bi-weekly payroll. The payroll services include preparation of the payroll, maintenance of supporting documentation, tax reporting and disbursement of the checks. This includes recruiting, interviewing, and referring potential candidates for County jobs. In addition, the Human Resources department maintains personnel history records and reviews wage alterations within the payroll system. The costs for these services have been allocated to all departments based on their FTE count for the fiscal year.

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 benefiting departments.

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

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

A. Department Costs

Dept:7 101-226 Human Resources

| Description | | Amount | General Admin | Personnel |
|--|----|-----------------------|------------------|-----------------------|
| <hr/> | | | | |
| Personnel Costs | | | | |
| Salaries | S1 | 266,428 | 0 | 266,428 |
| <i>Salary % Split</i> | | | <i>.00%</i> | <i>100.00%</i> |
| Benefits | S | 95,263 | 0 | 95,263 |
| Subtotal - Personnel Costs | | <hr/> 361,691 | 0 | <hr/> 361,691 |
| | | | | |
| Services & Supplies Cost | | | | |
| Other Contractual Services | S | 1,762 | 0 | 1,762 |
| Office Supplies | S | 0 | 0 | 0 |
| Legal - Court Appt/Other Legal | S | 438 | 0 | 438 |
| Memberships/subscriptions | S | 14,439 | 0 | 14,439 |
| Contractual Svcs - Employment | S | 1,820 | 0 | 1,820 |
| Contractual Svcs - Training & Developr | S | 6,955 | 0 | 6,955 |
| Contractual Svcs - Leadership | S | 7,415 | 0 | 7,415 |
| Health Services | S | 20,599 | 0 | 20,599 |
| Travel Expenses - Routine | S | 0 | 0 | 0 |
| Education/Training - Room/Board | S | 0 | 0 | 0 |
| Education/Training - Travel | S | 0 | 0 | 0 |
| Education/Training - Registration | S | 7,582 | 0 | 7,582 |
| Advertising | S | 3,420 | 0 | 3,420 |
| Office Equipment & Furniture | S | 0 | 0 | 0 |
| Subtotal - Services & Supplies | | <hr/> 64,430 | 0 | <hr/> 64,430 |
| | | | | |
| Department Cost Total | | 426,121 | 0 | 426,121 |
| | | | | |
| Adjustments to Cost | | | | |
| Subtotal - Adjustments | | <hr/> 0 | 0 | <hr/> 0 |
| | | | | |
| Total Costs After Adjustments | | 426,121 | 0 | 426,121 |
| | | | | |
| General Admin Distribution | | | 0 | 0 |
| | | | | |
| Grand Total | | <hr/> <hr/> \$426,121 | | <hr/> <hr/> \$426,121 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:7 101-226 Human Resources

| Department | First Incoming | Second Incoming | Personnel |
|--|-----------------------|------------------------|------------------|
| 1 County Services Building | \$540 | \$14 | \$554 |
| Subtotal - Building Depreciation | 540 | 14 | 554 |
| 2 Copiers | 90 | 0 | 90 |
| 2 Computers | 304 | 0 | 304 |
| Subtotal - Equipment Depreciation | 394 | 0 | 394 |
| 3 Legal Services | 2,214 | 93 | 2,307 |
| Subtotal - 101-256 Administration Lega | 2,214 | 93 | 2,307 |
| 4 County Admin | 2,833 | 288 | 3,121 |
| Subtotal - 101-172 Administration | 2,833 | 288 | 3,121 |
| 5 Accounting/Finance | 3,847 | 409 | 4,256 |
| 5 Cost Plan | 240 | 0 | 240 |
| Subtotal - 101-201 Finance | 4,087 | 409 | 4,496 |
| 6 Audit | 466 | 2 | 468 |
| Subtotal - 101-202 Audit | 466 | 2 | 468 |
| 7 Personnel | 0 | 4,181 | 4,181 |
| Subtotal - 101-226 Human Resources | 0 | 4,181 | 4,181 |
| 8 General Fund | 0 | 3,189 | 3,189 |
| Subtotal - 101-253 Treasurer | 0 | 3,189 | 3,189 |
| 9 Network Services | 0 | 15,228 | 15,228 |
| 9 Telephone | 0 | 984 | 984 |
| Subtotal - 101-258/259 Network/Phone | 0 | 16,212 | 16,212 |
| 15 Mail Service | 0 | 806 | 806 |
| 15 Postage | 0 | 1,514 | 1,514 |
| 15 Copy Central | 0 | 282 | 282 |
| Subtotal - 101-266 Mail/Copy | 0 | 2,602 | 2,602 |
| 18 County Svc Building | 0 | 8,483 | 8,483 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:7 101-226 Human Resources

| Department | First Incoming | Second Incoming | Personnel |
|--|-------------------|--------------------|------------------|
| Subtotal - 101-270 Co Services Buildin | \$0 | \$8,483 | \$8,483 |
| 24 Health Fitness | 0 | 127 | 127 |
| Subtotal - 296.1 County Fitness Center | 0 | 127 | 127 |
| 25 Fringe Processing | 0 | 58 | 58 |
| 25 GF Other Fringe | 0 | 34 | 34 |
| Subtotal - 677 Fringe Processing | 0 | 92 | 92 |
| 26 General Liability | 0 | 471 | 471 |
| 26 Public Officials Liability | 0 | 1,202 | 1,202 |
| Subtotal - 677-087 Insurance | 0 | 1,672 | 1,672 |
| Total Incoming | 10,534 | 37,365 | 47,899 |
| C. Total Allocated | | \$474,020 | \$474,020 |
| | | 100.00% | |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Personnel Allocations

Dept:7 101-226 Human Resources

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|--------|
| 3 101-256 Administration Legal Counsel | 0.69 | 0.17% | \$759 | \$0 | \$759 | \$0 | \$759 |
| 4 101-172 Administration | 2.50 | 0.63% | 2,750 | 0 | 2,750 | 0 | 2,750 |
| 5 101-201 Finance | 4.95 | 1.25% | 5,446 | 0 | 5,446 | 0 | 5,446 |
| 7 101-226 Human Resources | 3.80 | 0.96% | 4,181 | 0 | 4,181 | 0 | 4,181 |
| 8 101-253 Treasurer | 6.98 | 1.76% | 7,679 | 0 | 7,679 | 677 | 8,357 |
| 9 101-258/259 Network/Phone | 9.40 | 2.37% | 10,342 | 0 | 10,342 | 912 | 11,254 |
| 10 101-261 FM Courthouse | 1.75 | 0.44% | 1,925 | 0 | 1,925 | 170 | 2,095 |
| 11 101-262 FM 911 EOC | 0.07 | 0.02% | 77 | 0 | 77 | 7 | 84 |
| 12 101-263 FM Human Services | 1.09 | 0.27% | 1,199 | 0 | 1,199 | 106 | 1,305 |
| 14 101-265 Facility Management | 8.40 | 2.12% | 9,241 | 0 | 9,241 | 815 | 10,057 |
| 15 101-266 Mail/Copy | 1.00 | 0.25% | 1,100 | 0 | 1,100 | 97 | 1,197 |
| 17 101-269 Jail Building | 1.45 | 0.37% | 1,595 | 0 | 1,595 | 141 | 1,736 |
| 18 101-270 Co Services Building | 1.00 | 0.25% | 1,100 | 0 | 1,100 | 97 | 1,197 |
| 21 101-316 Security | 5.07 | 1.28% | 5,578 | 0 | 5,578 | 492 | 6,070 |
| 26 677-087 Insurance | 0.63 | 0.16% | 693 | 0 | 693 | 61 | 754 |
| 27 101-101 Bd of Commissioners | 7.00 | 1.76% | 7,701 | 0 | 7,701 | 679 | 8,381 |
| 28 101-131 Circuit Court | 8.00 | 2.02% | 8,801 | 0 | 8,801 | 777 | 9,578 |
| 29 101-136 District Court | 19.26 | 4.85% | 21,189 | 0 | 21,189 | 1,869 | 23,059 |
| 31 101-148 Probate Court | 3.90 | 0.98% | 4,291 | 0 | 4,291 | 379 | 4,669 |
| 32 101-149 Family Court | 5.50 | 1.39% | 6,051 | 0 | 6,051 | 534 | 6,585 |
| 35 101-152 Probate - District Court | 5.17 | 1.30% | 5,688 | 0 | 5,688 | 502 | 6,190 |
| 37 101-191 Elections | 1.00 | 0.25% | 1,100 | 0 | 1,100 | 97 | 1,197 |
| 38 101-215 Clerk | 8.04 | 2.03% | 8,845 | 0 | 8,845 | 780 | 9,626 |
| 39 101-225 Equalization | 4.46 | 1.12% | 4,907 | 0 | 4,907 | 433 | 5,340 |
| 40 101-229 Pros Attorney | 15.55 | 3.92% | 17,108 | 0 | 17,108 | 1,509 | 18,617 |
| 41 101-236 Register of Deeds | 3.80 | 0.96% | 4,181 | 0 | 4,181 | 369 | 4,549 |
| 43 101-260 FM Animal | 0.07 | 0.02% | 77 | 0 | 77 | 7 | 84 |
| 46 101-275 Drain | 3.64 | 0.92% | 4,005 | 0 | 4,005 | 353 | 4,358 |
| 47 101-291 Record Management | 1.45 | 0.37% | 1,595 | 0 | 1,595 | 141 | 1,736 |
| 48 101-301 Sheriff | 46.88 | 11.81% | 51,576 | 0 | 51,576 | 4,550 | 56,126 |
| 49 101-303 WEMET | 1.00 | 0.25% | 1,100 | 0 | 1,100 | 97 | 1,197 |
| 50 101-304/305 SCAT | 3.01 | 0.76% | 3,311 | 0 | 3,311 | 292 | 3,604 |
| 51 101-314 Reserves | 1.27 | 0.32% | 1,397 | 0 | 1,397 | 123 | 1,520 |
| 52 101-315 Detective | 5.00 | 1.26% | 5,501 | 0 | 5,501 | 485 | 5,986 |
| 53 101-331 Marine | 1.64 | 0.41% | 1,804 | 0 | 1,804 | 159 | 1,963 |
| 54 101-351 Jail | 34.67 | 8.74% | 38,143 | 0 | 38,143 | 3,365 | 41,508 |
| 55 101-352 Inmate Program | 4.56 | 1.15% | 5,017 | 0 | 5,017 | 443 | 5,459 |
| 56 101-403 Land Information Services | 1.92 | 0.48% | 2,112 | 0 | 2,112 | 186 | 2,299 |
| 57 101-426 Emerg Management | 1.73 | 0.44% | 1,903 | 0 | 1,903 | 168 | 2,071 |
| 58 101-427 LEPC | 0.62 | 0.16% | 682 | 0 | 682 | 60 | 742 |
| 59 101-430 Animal | 1.02 | 0.26% | 1,122 | 0 | 1,122 | 99 | 1,221 |
| 61 101-441 DPW | 0.20 | 0.05% | 220 | 0 | 220 | 19 | 239 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Personnel Allocations

Dept:7 101-226 Human Resources

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|---|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 66 101-681 Vets Burial | 1.60 | 0.40% | \$1,760 | \$0 | \$1,760 | \$155 | \$1,916 |
| 71 208.0-XXX Parks | 5.23 | 1.32% | 5,754 | 0 | 5,754 | 508 | 6,261 |
| 72 211.0-326 Central Dispatch | 23.31 | 5.87% | 25,645 | 0 | 25,645 | 2,263 | 27,907 |
| 74 215.1-XXX Friend of the Court | 17.44 | 4.39% | 19,187 | 0 | 19,187 | 1,693 | 20,880 |
| 76 221.0-XXX Health | 30.19 | 7.61% | 33,214 | 0 | 33,214 | 2,930 | 36,144 |
| 81 230.0-676 Transportation | 2.68 | 0.68% | 2,948 | 0 | 2,948 | 260 | 3,209 |
| 82 230.0-677 Transportation | 1.00 | 0.25% | 1,100 | 0 | 1,100 | 97 | 1,197 |
| 89 260 Indigent Defense | 8.25 | 2.08% | 9,076 | 0 | 9,076 | 801 | 9,877 |
| 91 263.5-200 Concealed Weapons | 0.73 | 0.18% | 803 | 0 | 803 | 71 | 874 |
| 104 279.0-151 SSSPP Grant | 1.00 | 0.25% | 1,100 | 0 | 1,100 | 97 | 1,197 |
| 107 279.0-301 Snowmobile Grant | 0.11 | 0.03% | 121 | 0 | 121 | 11 | 132 |
| 110 279.0-331 | 0.61 | 0.15% | 671 | 0 | 671 | 59 | 730 |
| 124 279.1-228 Victims Rights Grant | 2.36 | 0.59% | 2,596 | 0 | 2,596 | 229 | 2,825 |
| 125 280.7 Sheriff Contracts | 10.05 | 2.53% | 11,057 | 0 | 11,057 | 975 | 12,032 |
| 126 280.6 Wayland Township | 1.94 | 0.49% | 2,134 | 0 | 2,134 | 188 | 2,323 |
| 129 289.5-259 Technology Contracts | 0.61 | 0.15% | 671 | 0 | 671 | 59 | 730 |
| 131 292.1-614 Comm Resc | 3.35 | 0.84% | 3,686 | 0 | 3,686 | 325 | 4,011 |
| 132 292.1-653 Diversion | 1.00 | 0.25% | 1,100 | 0 | 1,100 | 97 | 1,197 |
| 134 292.1-656 CC Admin | 4.10 | 1.03% | 4,511 | 0 | 4,511 | 398 | 4,909 |
| 135 292.1-661 Food Prep | 2.57 | 0.65% | 2,827 | 0 | 2,827 | 249 | 3,077 |
| 137 292.1-664 Juv Detention | 14.76 | 3.72% | 16,238 | 0 | 16,238 | 1,433 | 17,671 |
| 138 292.1-665 Comm Probation | 5.00 | 1.26% | 5,501 | 0 | 5,501 | 485 | 5,986 |
| 139 292.1-666 Cheever | 14.56 | 3.67% | 16,018 | 0 | 16,018 | 1,413 | 17,432 |
| 142 293.0-681 Soldiers | 0.75 | 0.19% | 825 | 0 | 825 | 73 | 898 |
| 144 295.0-672 COA | 2.55 | 0.64% | 2,805 | 0 | 2,805 | 248 | 3,053 |
| 149 620.0-253 Tax Reversn | 1.32 | 0.33% | 1,452 | 0 | 1,452 | 128 | 1,580 |
| 150 639.0-275 Drain Equipment Revolving | 0.60 | 0.15% | 660 | 0 | 660 | 58 | 718 |
| 151 661.2 Fleet Management | 0.09 | 0.02% | 99 | 0 | 99 | 9 | 108 |
| Subtotal | 396.90 | 100.00% | 436,655 | 0 | 436,655 | 37,365 | 474,020 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$436,655 | | \$474,020 |

Basis Units: FTE Count
Source: Payroll Data

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Allocation Summary

Dept:7 101-226 Human Resources

| Department | Personnel | Total |
|--|------------------|--------------|
| 3 101-256 Administration Legal Counsel | \$759 | \$759 |
| 4 101-172 Administration | 2,750 | 2,750 |
| 5 101-201 Finance | 5,446 | 5,446 |
| 7 101-226 Human Resources | 4,181 | 4,181 |
| 8 101-253 Treasurer | 8,357 | 8,357 |
| 9 101-258/259 Network/Phone | 11,254 | 11,254 |
| 10 101-261 FM Courthouse | 2,095 | 2,095 |
| 11 101-262 FM 911 EOC | 84 | 84 |
| 12 101-263 FM Human Services | 1,305 | 1,305 |
| 14 101-265 Facility Management | 10,057 | 10,057 |
| 15 101-266 Mail/Copy | 1,197 | 1,197 |
| 17 101-269 Jail Building | 1,736 | 1,736 |
| 18 101-270 Co Services Building | 1,197 | 1,197 |
| 21 101-316 Security | 6,070 | 6,070 |
| 26 677-087 Insurance | 754 | 754 |
| 27 101-101 Bd of Commissioners | 8,381 | 8,381 |
| 28 101-131 Circuit Court | 9,578 | 9,578 |
| 29 101-136 District Court | 23,059 | 23,059 |
| 31 101-148 Probate Court | 4,669 | 4,669 |
| 32 101-149 Family Court | 6,585 | 6,585 |
| 35 101-152 Probate - District Court | 6,190 | 6,190 |
| 37 101-191 Elections | 1,197 | 1,197 |
| 38 101-215 Clerk | 9,626 | 9,626 |
| 39 101-225 Equalization | 5,340 | 5,340 |
| 40 101-229 Pros Attorney | 18,617 | 18,617 |
| 41 101-236 Register of Deeds | 4,549 | 4,549 |
| 43 101-260 FM Animal | 84 | 84 |
| 46 101-275 Drain | 4,358 | 4,358 |
| 47 101-291 Record Management | 1,736 | 1,736 |
| 48 101-301 Sheriff | 56,126 | 56,126 |
| 49 101-303 WEMET | 1,197 | 1,197 |
| 50 101-304/305 SCAT | 3,604 | 3,604 |
| 51 101-314 Reserves | 1,520 | 1,520 |
| 52 101-315 Detective | 5,986 | 5,986 |
| 53 101-331 Marine | 1,963 | 1,963 |
| 54 101-351 Jail | 41,508 | 41,508 |
| 55 101-352 Inmate Program | 5,459 | 5,459 |
| 56 101-403 Land Information Services | 2,299 | 2,299 |
| 57 101-426 Emerg Management | 2,071 | 2,071 |
| 58 101-427 LEPC | 742 | 742 |
| 59 101-430 Animal | 1,221 | 1,221 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Allocation Summary

Dept:7 101-226 Human Resources

| Department | Personnel | Total |
|---|------------------|------------------|
| 61 101-441 DPW | \$239 | \$239 |
| 66 101-681 Vets Burial | 1,916 | 1,916 |
| 71 208.0-XXX Parks | 6,261 | 6,261 |
| 72 211.0-326 Central Dispatch | 27,907 | 27,907 |
| 74 215.1-XXX Friend of the Court | 20,880 | 20,880 |
| 76 221.0-XXX Health | 36,144 | 36,144 |
| 81 230.0-676 Transportation | 3,209 | 3,209 |
| 82 230.0-677 Transportation | 1,197 | 1,197 |
| 89 260 Indigent Defense | 9,877 | 9,877 |
| 91 263.5-200 Concealed Weapons | 874 | 874 |
| 104 279.0-151 SSSPP Grant | 1,197 | 1,197 |
| 107 279.0-301 Snowmobile Grant | 132 | 132 |
| 110 279.0-331 | 730 | 730 |
| 124 279.1-228 Victims Rights Grant | 2,825 | 2,825 |
| 125 280.7 Sheriff Contracts | 12,032 | 12,032 |
| 126 280.6 Wayland Township | 2,323 | 2,323 |
| 129 289.5-259 Technology Contracts | 730 | 730 |
| 131 292.1-614 Comm Resc | 4,011 | 4,011 |
| 132 292.1-653 Diversion | 1,197 | 1,197 |
| 134 292.1-656 CC Admin | 4,909 | 4,909 |
| 135 292.1-661 Food Prep | 3,077 | 3,077 |
| 137 292.1-664 Juv Detention | 17,671 | 17,671 |
| 138 292.1-665 Comm Probation | 5,986 | 5,986 |
| 139 292.1-666 Cheever | 17,432 | 17,432 |
| 142 293.0-681 Soldiers | 898 | 898 |
| 144 295.0-672 COA | 3,053 | 3,053 |
| 149 620.0-253 Tax Reversn | 1,580 | 1,580 |
| 150 639.0-275 Drain Equipment Revolving | 718 | 718 |
| 151 661.2 Fleet Management | 108 | 108 |
| Total | \$474,020 | \$474,020 |

Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan

FY 2021
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Treasurer
Nature and Extent of Service

The Allegan County Treasurer's department is responsible for the cash management and revenue management. The accounting services provided by the Treasurer's office include the maintaining and reconciling of bank accounts, and departmental receipting. Cash and revenue management of the general ledger include posting, monitoring, and reconciliation for revenue collected by other departments, current taxes collected by local governmental entities, the sale of dog licenses, and delinquent taxes, as well as the signing of disbursements. For plan purposes, the costs associated with the services provided by the Treasurer's department have been segregated into three categories including General Fund, Non-General Fund and General government. The salaries and wages of the Treasurer's office have been distributed between the three functions based on the number of cash and revenue transactions posted to the general ledger.

- **General Fund** – costs relating to the general fund for accounting services have been identified and allocated to all general fund departments based on the number of expenditures transactions posted to the general ledger.
- **Non-General Fund** – costs relating to the non-general fund for accounting services have been identified and allocated to all non-general fund departments based on the number of cash and revenue transactions posted to the general ledger.
- **General Government** – costs relating to general government for accounting services have been identified and have not been allocated any further.

Note: The Treasurer's office provides other services such as tax certifications and other miscellaneous services, in addition to the services described above. A fee is charged for these services. The Treasurer's departmental expenditures were reduced by the revenue received by these services.

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 benefiting departments.

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

Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan

FY 2021
 11/29/2022

A. Department Costs

Dept:8 101-253 Treasurer

| Description | | Amount | General Admin | General Fund | Non-General Fund | General Government |
|---|----|------------------|---------------|------------------|------------------|--------------------|
| Personnel Costs | | | | | | |
| Salaries | S1 | 383,617 | 0 | 116,690 | 68,049 | 198,878 |
| <i>Salary % Split</i> | | | <i>.00%</i> | <i>30.42%</i> | <i>17.74%</i> | <i>51.84%</i> |
| Benefits | S | 165,426 | 0 | 50,320 | 29,344 | 85,762 |
| Subtotal - Personnel Costs | | 549,043 | 0 | 167,009 | 97,393 | 284,640 |
| Services & Supplies Cost | | | | | | |
| Office Supplies | S | 2,819 | 0 | 857 | 500 | 1,461 |
| Printing & Binding | S | 3,598 | 0 | 1,094 | 638 | 1,865 |
| Legal - Court Appt/Other Legal | S | 500 | 0 | 152 | 89 | 259 |
| Memberships & Subscriptions | S | 761 | 0 | 231 | 135 | 395 |
| Travel Expenses - Routine | S | 62 | 0 | 19 | 11 | 32 |
| Education/Training - Room/Board | S | 0 | 0 | 0 | 0 | 0 |
| Education/Training - Travel | S | 0 | 0 | 0 | 0 | 0 |
| Education/Training - Registration | S | 350 | 0 | 106 | 62 | 181 |
| Advertising | S | 0 | 0 | 0 | 0 | 0 |
| Office Equipment Repair & Maint | S | 1,916 | 0 | 583 | 340 | 993 |
| Software Rental/Lease | S | 13,041 | 0 | 3,967 | 2,313 | 6,761 |
| Refunds & Rebates | S | 34,821 | 0 | 10,592 | 6,177 | 18,052 |
| 612.01 Tax Certifications | S | (86,171) | 0 | (26,212) | (15,286) | (44,674) |
| 612.02 Tax History | S | (4,031) | 0 | (1,226) | (715) | (2,090) |
| 613.05 Misc Fees | S | 0 | 0 | 0 | 0 | 0 |
| 614.03 Record Copy | S | 0 | 0 | 0 | 0 | 0 |
| Subtotal - Services & Supplies | | (32,334) | 0 | (9,835) | (5,736) | (16,763) |
| Department Cost Total | | 516,709 | 0 | 157,174 | 91,658 | 267,877 |
| Adjustments to Cost | | | | | | |
| Subtotal - Adjustments | | 0 | 0 | 0 | 0 | 0 |
| Total Costs After Adjustments | | 516,709 | 0 | 157,174 | 91,658 | 267,877 |
| General Admin Distribution | | | 0 | 0 | 0 | 0 |
| Grand Total | | \$516,709 | | \$157,174 | \$91,658 | \$267,877 |
| | | | | | | not allocated |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:8 101-253 Treasurer

| Department | First Incoming | Second Incoming | General Fund | Non-General Fund | General Government |
|--|-------------------|--------------------|--------------|---------------------|-----------------------|
| 1 Courthouse Building | \$8,280 | \$18 | \$2,524 | \$1,472 | \$4,302 |
| Subtotal - Building Depreciation | 8,280 | 18 | 2,524 | 1,472 | 4,302 |
| 2 Copiers | 165 | 0 | 50 | 29 | 86 |
| 2 Computers | 559 | 0 | 170 | 99 | 290 |
| 2 Courthouse | 688 | 0 | 209 | 122 | 357 |
| Subtotal - Equipment Depreciation | 1,411 | 0 | 429 | 250 | 732 |
| 3 Legal Services | 3,153 | 133 | 1,000 | 583 | 1,704 |
| Subtotal - 101-256 Administration Lega | 3,153 | 133 | 1,000 | 583 | 1,704 |
| 4 County Admin | 4,035 | 410 | 1,352 | 789 | 2,305 |
| Subtotal - 101-172 Administration | 4,035 | 410 | 1,352 | 789 | 2,305 |
| 5 Accounting/Finance | 3,393 | 361 | 1,142 | 666 | 1,947 |
| 5 Cost Plan | 720 | 0 | 219 | 128 | 373 |
| Subtotal - 101-201 Finance | 4,113 | 361 | 1,361 | 794 | 2,320 |
| 6 Audit | 664 | 3 | 203 | 118 | 346 |
| Subtotal - 101-202 Audit | 664 | 3 | 203 | 118 | 346 |
| 7 Personnel | 7,679 | 677 | 2,542 | 1,482 | 4,332 |
| Subtotal - 101-226 Human Resources | 7,679 | 677 | 2,542 | 1,482 | 4,332 |
| 8 General Fund | 0 | 2,813 | 856 | 499 | 1,458 |
| Subtotal - 101-253 Treasurer | 0 | 2,813 | 856 | 499 | 1,458 |
| 9 Network Services | 0 | 27,972 | 8,509 | 4,962 | 14,501 |
| 9 Telephone | 0 | 1,808 | 550 | 321 | 937 |
| Subtotal - 101-258/259 Network/Phone | 0 | 29,779 | 9,058 | 5,282 | 15,439 |
| 10 Courthouse | 0 | 19,065 | 5,799 | 3,382 | 9,884 |
| Subtotal - 101-261 FM Courthouse | 0 | 19,065 | 5,799 | 3,382 | 9,884 |
| 15 Mail Service | 0 | 6,571 | 1,999 | 1,166 | 3,407 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:8 101-253 Treasurer

| Department | First Incoming | Second Incoming | General Fund | Non-General Fund | General Government |
|--|----------------|------------------|------------------|------------------|--------------------|
| 15 Postage | \$0 | \$8,587 | \$2,612 | \$1,523 | \$4,452 |
| 15 Copy Central | 0 | 519 | 158 | 92 | 269 |
| Subtotal - 101-266 Mail/Copy | 0 | 15,677 | 4,769 | 2,781 | 8,128 |
| 21 Courthouse Security | 0 | 15,597 | 4,744 | 2,767 | 8,086 |
| Subtotal - 101-316 Security | 0 | 15,597 | 4,744 | 2,767 | 8,086 |
| 24 Health Fitness | 0 | 234 | 71 | 42 | 121 |
| Subtotal - 296.1 County Fitness Center | 0 | 234 | 71 | 42 | 121 |
| 25 Fringe Processing | 0 | 106 | 32 | 19 | 55 |
| 25 GF Other Fringe | 0 | 62 | 19 | 11 | 32 |
| Subtotal - 677 Fringe Processing | 0 | 169 | 51 | 30 | 87 |
| 26 General Liability | 0 | 670 | 204 | 119 | 348 |
| 26 Public Officials Liability | 0 | 2,207 | 671 | 392 | 1,144 |
| Subtotal - 677-087 Insurance | 0 | 2,878 | 875 | 510 | 1,492 |
| Total Incoming | 29,337 | 87,814 | 35,635 | 20,781 | 60,734 |
| C. Total Allocated | | \$633,860 | \$192,809 | \$112,439 | \$328,612 |
| | | | 30.42% | 17.74% | 51.84% |

Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan

FY 2021
 11/29/2022

General Fund Allocations

Dept:8 101-253 Treasurer

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 3 101-256 Administration Legal Counsel | 182 | 0.91% | \$1,519 | \$0 | \$1,519 | \$0 | \$1,519 |
| 4 101-172 Administration | 234 | 1.18% | 1,953 | 0 | 1,953 | 0 | 1,953 |
| 5 101-201 Finance | 415 | 2.09% | 3,464 | 0 | 3,464 | 0 | 3,464 |
| 6 101-202 Audit | 4 | 0.02% | 33 | 0 | 33 | 0 | 33 |
| 7 101-226 Human Resources | 382 | 1.92% | 3,189 | 0 | 3,189 | 0 | 3,189 |
| 8 101-253 Treasurer | 337 | 1.69% | 2,813 | 0 | 2,813 | 0 | 2,813 |
| 9 101-258/259 Network/Phone | 1,852 | 9.31% | 15,460 | 0 | 15,460 | 2,697 | 18,157 |
| 10 101-261 FM Courthouse | 698 | 3.51% | 5,827 | 0 | 5,827 | 1,016 | 6,843 |
| 11 101-262 FM 911 EOC | 387 | 1.95% | 3,231 | 0 | 3,231 | 564 | 3,794 |
| 12 101-263 FM Human Services | 555 | 2.79% | 4,633 | 0 | 4,633 | 808 | 5,441 |
| 13 101-264 MCF Building | 176 | 0.88% | 1,469 | 0 | 1,469 | 256 | 1,726 |
| 14 101-265 Facility Management | 710 | 3.57% | 5,927 | 0 | 5,927 | 1,034 | 6,961 |
| 15 101-266 Mail/Copy | 274 | 1.38% | 2,287 | 0 | 2,287 | 399 | 2,686 |
| 16 101-268 MH CMH Admin | 77 | 0.39% | 643 | 0 | 643 | 112 | 755 |
| 17 101-269 Jail Building | 982 | 4.94% | 8,198 | 0 | 8,198 | 1,430 | 9,628 |
| 18 101-270 Co Services Building | 429 | 2.16% | 3,581 | 0 | 3,581 | 625 | 4,206 |
| 19 101-272 Dumont LK | 154 | 0.77% | 1,286 | 0 | 1,286 | 224 | 1,510 |
| 20 101-273 Youth Home | 163 | 0.82% | 1,361 | 0 | 1,361 | 237 | 1,598 |
| 21 101-316 Security | 290 | 1.46% | 2,421 | 0 | 2,421 | 422 | 2,843 |
| 27 101-101 Bd of Commissioners | 324 | 1.63% | 2,705 | 0 | 2,705 | 472 | 3,177 |
| 28 101-131 Circuit Court | 494 | 2.48% | 4,124 | 0 | 4,124 | 719 | 4,843 |
| 29 101-136 District Court | 530 | 2.66% | 4,424 | 0 | 4,424 | 772 | 5,196 |
| 30 101-147 Jury Board | 4 | 0.02% | 33 | 0 | 33 | 6 | 39 |
| 31 101-148 Probate Court | 471 | 2.37% | 3,932 | 0 | 3,932 | 686 | 4,618 |
| 32 101-149 Family Court | 420 | 2.11% | 3,506 | 0 | 3,506 | 612 | 4,118 |
| 33 101-150 Guardian | 60 | 0.30% | 501 | 0 | 501 | 87 | 588 |
| 34 101-151 Probate - Circuit Court | 52 | 0.26% | 434 | 0 | 434 | 76 | 510 |
| 35 101-152 Probate - District Court | 237 | 1.19% | 1,978 | 0 | 1,978 | 345 | 2,324 |
| 36 101-166 Family Counseling Services | 11 | 0.06% | 92 | 0 | 92 | 16 | 108 |
| 37 101-191 Elections | 281 | 1.41% | 2,346 | 0 | 2,346 | 409 | 2,755 |
| 38 101-215 Clerk | 366 | 1.84% | 3,055 | 0 | 3,055 | 533 | 3,588 |
| 39 101-225 Equalization | 277 | 1.39% | 2,312 | 0 | 2,312 | 403 | 2,716 |
| 40 101-229 Pros Attorney | 406 | 2.04% | 3,389 | 0 | 3,389 | 591 | 3,980 |
| 41 101-236 Register of Deeds | 227 | 1.14% | 1,895 | 0 | 1,895 | 331 | 2,226 |
| 42 101-257 Coop Ext | 4 | 0.02% | 33 | 0 | 33 | 6 | 39 |
| 43 101-260 FM Animal | 182 | 0.91% | 1,519 | 0 | 1,519 | 265 | 1,784 |
| 46 101-275 Drain | 344 | 1.73% | 2,872 | 0 | 2,872 | 501 | 3,373 |
| 47 101-291 Record Management | 215 | 1.08% | 1,795 | 0 | 1,795 | 313 | 2,108 |
| 48 101-301 Sheriff | 2,033 | 10.22% | 16,971 | 0 | 16,971 | 2,961 | 19,932 |
| 49 101-303 WEMET | 151 | 0.76% | 1,261 | 0 | 1,261 | 220 | 1,480 |
| 50 101-304/305 SCAT | 419 | 2.11% | 3,498 | 0 | 3,498 | 610 | 4,108 |
| 51 101-314 Reserves | 133 | 0.67% | 1,110 | 0 | 1,110 | 194 | 1,304 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
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General Fund Allocations

Dept:8 101-253 Treasurer

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 52 101-315 Detective | 507 | 2.55% | \$4,232 | \$0 | \$4,232 | \$738 | \$4,971 |
| 53 101-331 Marine | 240 | 1.21% | 2,003 | 0 | 2,003 | 349 | 2,353 |
| 54 101-351 Jail | 1,222 | 6.14% | 10,201 | 0 | 10,201 | 1,780 | 11,981 |
| 55 101-352 Inmate Program | 350 | 1.76% | 2,922 | 0 | 2,922 | 510 | 3,431 |
| 56 101-403 Land Information Services | 207 | 1.04% | 1,728 | 0 | 1,728 | 301 | 2,029 |
| 57 101-426 Emerg Management | 368 | 1.85% | 3,072 | 0 | 3,072 | 536 | 3,608 |
| 58 101-427 LEPC | 169 | 0.85% | 1,411 | 0 | 1,411 | 246 | 1,657 |
| 59 101-430 Animal | 287 | 1.44% | 2,396 | 0 | 2,396 | 418 | 2,814 |
| 61 101-441 DPW | 203 | 1.02% | 1,695 | 0 | 1,695 | 296 | 1,990 |
| 62 101-445 Drains Public | 9 | 0.05% | 75 | 0 | 75 | 13 | 88 |
| 63 101-448 Remonumentation | 31 | 0.16% | 259 | 0 | 259 | 45 | 304 |
| 64 101-636 Com Disease | 7 | 0.04% | 58 | 0 | 58 | 10 | 69 |
| 65 101-648 Med Examiner | 91 | 0.46% | 760 | 0 | 760 | 133 | 892 |
| 66 101-681 Vets Burial | 231 | 1.16% | 1,928 | 0 | 1,928 | 336 | 2,265 |
| 67 101-728 Econ Development | 2 | 0.01% | 17 | 0 | 17 | 3 | 20 |
| 68 101-851 Employee Other Fringe Benef | 19 | 0.10% | 159 | 0 | 159 | 28 | 186 |
| 69 101-865 Insurance & Bonds | 12 | 0.06% | 100 | 0 | 100 | 17 | 118 |
| Subtotal | 19,897 | 100.00% | 166,098 | 0 | 166,098 | 26,712 | 192,809 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$166,098 | | \$192,809 |

Basis Units: Number of Expenditure Transactions by dept
Source: General Ledger Accounts - Detail Report

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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Non-General Fund Allocations

Dept:8 101-253 Treasurer

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|---|-------|--------------------|------------------|---------------|-----------------------|-------------------|--------|
| 24 296.1 County Fitness Center | 5 | 0.06% | \$56 | \$0 | \$56 | \$9 | \$65 |
| 25 677 Fringe Processing | 204 | 2.37% | 2,291 | 0 | 2,291 | 368 | 2,660 |
| 70 201.0-449 Road Comm | 326 | 3.78% | 3,662 | 0 | 3,662 | 589 | 4,250 |
| 71 208.0-XXX Parks | 580 | 6.73% | 6,514 | 0 | 6,514 | 1,048 | 7,562 |
| 72 211.0-326 Central Dispatch | 47 | 0.54% | 528 | 0 | 528 | 85 | 613 |
| 73 211.8 Central Dispatch CIP | 39 | 0.45% | 438 | 0 | 438 | 70 | 508 |
| 74 215.1-XXX Friend of the Court | 301 | 3.49% | 3,381 | 0 | 3,381 | 544 | 3,924 |
| 76 221.0-XXX Health | 4,087 | 47.39% | 45,904 | 0 | 45,904 | 7,382 | 53,286 |
| 78 221.1 Solid Waste | 210 | 2.44% | 2,359 | 0 | 2,359 | 379 | 2,738 |
| 81 230.0-676 Transportation | 165 | 1.91% | 1,853 | 0 | 1,853 | 298 | 2,151 |
| 82 230.0-677 Transportation | 7 | 0.08% | 79 | 0 | 79 | 13 | 91 |
| 83 240.0-XXX Multi Agency | 12 | 0.14% | 135 | 0 | 135 | 22 | 156 |
| 85 2450/2455/2456 Public Improvement F | 29 | 0.34% | 326 | 0 | 326 | 52 | 378 |
| 86 255.X Animal Shelter | 27 | 0.31% | 303 | 0 | 303 | 49 | 352 |
| 87 256.0-236 Automation | 583 | 6.76% | 6,548 | 0 | 6,548 | 1,053 | 7,601 |
| 88 258 Sick/Vacation Liability | 2 | 0.02% | 22 | 0 | 22 | 4 | 26 |
| 89 260 Indigent Defense | 18 | 0.21% | 202 | 0 | 202 | 33 | 235 |
| 90 263.0-426 Palisades | 1 | 0.01% | 11 | 0 | 11 | 2 | 13 |
| 91 263.5-200 Concealed Weapons | 404 | 4.68% | 4,538 | 0 | 4,538 | 730 | 5,267 |
| 92 264.0-362 Local Corrections | 18 | 0.21% | 202 | 0 | 202 | 33 | 235 |
| 93 265.0-301 Drug Law | 1 | 0.01% | 11 | 0 | 11 | 2 | 13 |
| 94 265.1 Drug Law Enforcement | 1 | 0.01% | 11 | 0 | 11 | 2 | 13 |
| 95 266 Justice Training Fund | 3 | 0.03% | 34 | 0 | 34 | 5 | 39 |
| 97 269.0-145 Law Library | 15 | 0.17% | 168 | 0 | 168 | 27 | 196 |
| 98 279.0-135 Veterans Treatment Court C | 13 | 0.15% | 146 | 0 | 146 | 23 | 169 |
| 100 279.0-138 Byrne Jag | 19 | 0.22% | 213 | 0 | 213 | 34 | 248 |
| 101 279.0-139 MH Treatment Court | 11 | 0.13% | 124 | 0 | 124 | 20 | 143 |
| 102 279.0-140 Sobriety Court | 23 | 0.27% | 258 | 0 | 258 | 42 | 300 |
| 104 279.0-151 SSSPP Grant | 13 | 0.15% | 146 | 0 | 146 | 23 | 169 |
| 106 279.0-275 Drain Commissioner | 33 | 0.38% | 371 | 0 | 371 | 60 | 430 |
| 107 279.0-301 Snowmobile Grant | 13 | 0.15% | 146 | 0 | 146 | 23 | 169 |
| 108 279.0-312 HIDTA | 3 | 0.03% | 34 | 0 | 34 | 5 | 39 |
| 109 279.0-317 FBI CETF | 10 | 0.12% | 112 | 0 | 112 | 18 | 130 |
| 110 279.0-331 | 2 | 0.02% | 22 | 0 | 22 | 4 | 26 |
| 111 279.0-335 Traffic Grant | 5 | 0.06% | 56 | 0 | 56 | 9 | 65 |
| 112 279.0-336 Highway Safety - Seatbelt G | 2 | 0.02% | 22 | 0 | 22 | 4 | 26 |
| 115 279.0-340 Medical Marihuana | 3 | 0.03% | 34 | 0 | 34 | 5 | 39 |
| 116 279.0-351 Jail CCAB | 11 | 0.13% | 124 | 0 | 124 | 20 | 143 |
| 118 279.0-420 Hazard Mitigation Grant | 2 | 0.02% | 22 | 0 | 22 | 4 | 26 |
| 119 279.0-428 Homeland | 2 | 0.02% | 22 | 0 | 22 | 4 | 26 |
| 120 279.0-642 CESF - COVID19 | 4 | 0.05% | 45 | 0 | 45 | 7 | 52 |
| 121 CBDG Cares - COVID19 | 1 | 0.01% | 11 | 0 | 11 | 2 | 13 |

**Allegan County, Michigan
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Non-General Fund Allocations

Dept:8 101-253 Treasurer

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------------------------------------|--------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 122 279.0-753 DNR Waterways Grant | 3 | 0.03% | \$34 | \$0 | \$34 | \$5 | \$39 |
| 124 279.1-228 Victims Rights Grant | 16 | 0.19% | 180 | 0 | 180 | 29 | 209 |
| 125 280.7 Sheriff Contracts | 111 | 1.29% | 1,247 | 0 | 1,247 | 200 | 1,447 |
| 126 280.6 Wayland Township | 14 | 0.16% | 157 | 0 | 157 | 25 | 183 |
| 127 281.1 Saugatuck City | 2 | 0.02% | 22 | 0 | 22 | 4 | 26 |
| 129 289.5-259 Technology Contracts | 9 | 0.10% | 101 | 0 | 101 | 16 | 117 |
| 130 292.1-292 CCF | 12 | 0.14% | 135 | 0 | 135 | 22 | 156 |
| 131 292.1-614 Comm Resc | 40 | 0.46% | 449 | 0 | 449 | 72 | 522 |
| 132 292.1-653 Diversion | 35 | 0.41% | 393 | 0 | 393 | 63 | 456 |
| 133 292.1-654 Casa | 23 | 0.27% | 258 | 0 | 258 | 42 | 300 |
| 134 292.1-656 CC Admin | 24 | 0.28% | 270 | 0 | 270 | 43 | 313 |
| 135 292.1-661 Food Prep | 42 | 0.49% | 472 | 0 | 472 | 76 | 548 |
| 136 292.1-662 Foster Care | 162 | 1.88% | 1,820 | 0 | 1,820 | 293 | 2,112 |
| 137 292.1-664 Juv Detention | 109 | 1.26% | 1,224 | 0 | 1,224 | 197 | 1,421 |
| 138 292.1-665 Comm Probation | 40 | 0.46% | 449 | 0 | 449 | 72 | 522 |
| 139 292.1-666 Cheever | 139 | 1.61% | 1,561 | 0 | 1,561 | 251 | 1,812 |
| 142 293.0-681 Soldiers | 9 | 0.10% | 101 | 0 | 101 | 16 | 117 |
| 144 295.0-672 COA | 282 | 3.27% | 3,167 | 0 | 3,167 | 509 | 3,677 |
| 145 299 American Rescue Plan - ARPA | 8 | 0.09% | 90 | 0 | 90 | 14 | 104 |
| 146 512.0-671 MCF | 218 | 2.53% | 2,448 | 0 | 2,448 | 394 | 2,842 |
| 148 595 Commissary | 28 | 0.32% | 314 | 0 | 314 | 51 | 365 |
| 151 661.2 Fleet Management | 43 | 0.50% | 483 | 0 | 483 | 78 | 561 |
| Subtotal | 8,624 | 100.00% | 96,862 | 0 | 96,862 | 15,577 | 112,439 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$96,862 | | \$112,439 |

Basis Units: Number of Revenue Transactions by Fund
Source: Revenue Ledger

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Allocation Summary

Dept:8 101-253 Treasurer

| Department | General Fund | Non-General Fund | General Government | Total |
|--|--------------|------------------|--------------------|---------|
| 3 101-256 Administration Legal Counsel | \$1,519 | \$0 | \$0 | \$1,519 |
| 4 101-172 Administration | 1,953 | 0 | 0 | 1,953 |
| 5 101-201 Finance | 3,464 | 0 | 0 | 3,464 |
| 6 101-202 Audit | 33 | 0 | 0 | 33 |
| 7 101-226 Human Resources | 3,189 | 0 | 0 | 3,189 |
| 8 101-253 Treasurer | 2,813 | 0 | 0 | 2,813 |
| 9 101-258/259 Network/Phone | 18,157 | 0 | 0 | 18,157 |
| 10 101-261 FM Courthouse | 6,843 | 0 | 0 | 6,843 |
| 11 101-262 FM 911 EOC | 3,794 | 0 | 0 | 3,794 |
| 12 101-263 FM Human Services | 5,441 | 0 | 0 | 5,441 |
| 13 101-264 MCF Building | 1,726 | 0 | 0 | 1,726 |
| 14 101-265 Facility Management | 6,961 | 0 | 0 | 6,961 |
| 15 101-266 Mail/Copy | 2,686 | 0 | 0 | 2,686 |
| 16 101-268 MH CMH Admin | 755 | 0 | 0 | 755 |
| 17 101-269 Jail Building | 9,628 | 0 | 0 | 9,628 |
| 18 101-270 Co Services Building | 4,206 | 0 | 0 | 4,206 |
| 19 101-272 Dumont LK | 1,510 | 0 | 0 | 1,510 |
| 20 101-273 Youth Home | 1,598 | 0 | 0 | 1,598 |
| 21 101-316 Security | 2,843 | 0 | 0 | 2,843 |
| 24 296.1 County Fitness Center | 0 | 65 | 0 | 65 |
| 25 677 Fringe Processing | 0 | 2,660 | 0 | 2,660 |
| 27 101-101 Bd of Commissioners | 3,177 | 0 | 0 | 3,177 |
| 28 101-131 Circuit Court | 4,843 | 0 | 0 | 4,843 |
| 29 101-136 District Court | 5,196 | 0 | 0 | 5,196 |
| 30 101-147 Jury Board | 39 | 0 | 0 | 39 |
| 31 101-148 Probate Court | 4,618 | 0 | 0 | 4,618 |
| 32 101-149 Family Court | 4,118 | 0 | 0 | 4,118 |
| 33 101-150 Guardian | 588 | 0 | 0 | 588 |
| 34 101-151 Probate - Circuit Court | 510 | 0 | 0 | 510 |
| 35 101-152 Probate - District Court | 2,324 | 0 | 0 | 2,324 |
| 36 101-166 Family Counseling Services | 108 | 0 | 0 | 108 |
| 37 101-191 Elections | 2,755 | 0 | 0 | 2,755 |
| 38 101-215 Clerk | 3,588 | 0 | 0 | 3,588 |
| 39 101-225 Equalization | 2,716 | 0 | 0 | 2,716 |
| 40 101-229 Pros Attorney | 3,980 | 0 | 0 | 3,980 |
| 41 101-236 Register of Deeds | 2,226 | 0 | 0 | 2,226 |
| 42 101-257 Coop Ext | 39 | 0 | 0 | 39 |
| 43 101-260 FM Animal | 1,784 | 0 | 0 | 1,784 |
| 46 101-275 Drain | 3,373 | 0 | 0 | 3,373 |
| 47 101-291 Record Management | 2,108 | 0 | 0 | 2,108 |
| 48 101-301 Sheriff | 19,932 | 0 | 0 | 19,932 |

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Allocation Summary

Dept:8 101-253 Treasurer

| Department | General Fund | Non-General Fund | General Government | Total |
|--|--------------|------------------|--------------------|---------|
| 49 101-303 WEMET | \$1,480 | \$0 | \$0 | \$1,480 |
| 50 101-304/305 SCAT | 4,108 | 0 | 0 | 4,108 |
| 51 101-314 Reserves | 1,304 | 0 | 0 | 1,304 |
| 52 101-315 Detective | 4,971 | 0 | 0 | 4,971 |
| 53 101-331 Marine | 2,353 | 0 | 0 | 2,353 |
| 54 101-351 Jail | 11,981 | 0 | 0 | 11,981 |
| 55 101-352 Inmate Program | 3,431 | 0 | 0 | 3,431 |
| 56 101-403 Land Information Services | 2,029 | 0 | 0 | 2,029 |
| 57 101-426 Emerg Management | 3,608 | 0 | 0 | 3,608 |
| 58 101-427 LEPC | 1,657 | 0 | 0 | 1,657 |
| 59 101-430 Animal | 2,814 | 0 | 0 | 2,814 |
| 61 101-441 DPW | 1,990 | 0 | 0 | 1,990 |
| 62 101-445 Drains Public | 88 | 0 | 0 | 88 |
| 63 101-448 Remonumentation | 304 | 0 | 0 | 304 |
| 64 101-636 Com Disease | 69 | 0 | 0 | 69 |
| 65 101-648 Med Examiner | 892 | 0 | 0 | 892 |
| 66 101-681 Vets Burial | 2,265 | 0 | 0 | 2,265 |
| 67 101-728 Econ Development | 20 | 0 | 0 | 20 |
| 68 101-851 Employee Other Fringe Benef | 186 | 0 | 0 | 186 |
| 69 101-865 Insurance & Bonds | 118 | 0 | 0 | 118 |
| 70 201.0-449 Road Comm | 0 | 4,250 | 0 | 4,250 |
| 71 208.0-XXX Parks | 0 | 7,562 | 0 | 7,562 |
| 72 211.0-326 Central Dispatch | 0 | 613 | 0 | 613 |
| 73 211.8 Central Dispatch CIP | 0 | 508 | 0 | 508 |
| 74 215.1-XXX Friend of the Court | 0 | 3,924 | 0 | 3,924 |
| 76 221.0-XXX Health | 0 | 53,286 | 0 | 53,286 |
| 78 221.1 Solid Waste | 0 | 2,738 | 0 | 2,738 |
| 81 230.0-676 Transportation | 0 | 2,151 | 0 | 2,151 |
| 82 230.0-677 Transportation | 0 | 91 | 0 | 91 |
| 83 240.0-XXX Multi Agency | 0 | 156 | 0 | 156 |
| 85 2450/2455/2456 Public Improvement F | 0 | 378 | 0 | 378 |
| 86 255.X Animal Shelter | 0 | 352 | 0 | 352 |
| 87 256.0-236 Automation | 0 | 7,601 | 0 | 7,601 |
| 88 258 Sick/Vacation Liability | 0 | 26 | 0 | 26 |
| 89 260 Indigent Defense | 0 | 235 | 0 | 235 |
| 90 263.0-426 Palisades | 0 | 13 | 0 | 13 |
| 91 263.5-200 Concealed Weapons | 0 | 5,267 | 0 | 5,267 |
| 92 264.0-362 Local Corrections | 0 | 235 | 0 | 235 |
| 93 265.0-301 Drug Law | 0 | 13 | 0 | 13 |
| 94 265.1 Drug Law Enforcement | 0 | 13 | 0 | 13 |
| 95 266 Justice Training Fund | 0 | 39 | 0 | 39 |

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Allocation Summary

Dept:8 101-253 Treasurer

| Department | General Fund | Non-General Fund | General Government | Total |
|---|--------------|------------------|--------------------|-------|
| 97 269.0-145 Law Library | \$0 | \$196 | \$0 | \$196 |
| 98 279.0-135 Veterans Treatment Court C | 0 | 169 | 0 | 169 |
| 100 279.0-138 Byrne Jag | 0 | 248 | 0 | 248 |
| 101 279.0-139 MH Treatment Court | 0 | 143 | 0 | 143 |
| 102 279.0-140 Sobriety Court | 0 | 300 | 0 | 300 |
| 104 279.0-151 SSSPP Grant | 0 | 169 | 0 | 169 |
| 106 279.0-275 Drain Commissioner | 0 | 430 | 0 | 430 |
| 107 279.0-301 Snowmobile Grant | 0 | 169 | 0 | 169 |
| 108 279.0-312 HIDTA | 0 | 39 | 0 | 39 |
| 109 279.0-317 FBI CETF | 0 | 130 | 0 | 130 |
| 110 279.0-331 | 0 | 26 | 0 | 26 |
| 111 279.0-335 Traffic Grant | 0 | 65 | 0 | 65 |
| 112 279.0-336 Highway Safety - Seatbelt G | 0 | 26 | 0 | 26 |
| 115 279.0-340 Medical Marihuana | 0 | 39 | 0 | 39 |
| 116 279.0-351 Jail CCAB | 0 | 143 | 0 | 143 |
| 118 279.0-420 Hazard Mitigation Grant | 0 | 26 | 0 | 26 |
| 119 279.0-428 Homeland | 0 | 26 | 0 | 26 |
| 120 279.0-642 CESF - COVID19 | 0 | 52 | 0 | 52 |
| 121 CBDG Cares - COVID19 | 0 | 13 | 0 | 13 |
| 122 279.0-753 DNR Waterways Grant | 0 | 39 | 0 | 39 |
| 124 279.1-228 Victims Rights Grant | 0 | 209 | 0 | 209 |
| 125 280.7 Sheriff Contracts | 0 | 1,447 | 0 | 1,447 |
| 126 280.6 Wayland Township | 0 | 183 | 0 | 183 |
| 127 281.1 Saugatuck City | 0 | 26 | 0 | 26 |
| 129 289.5-259 Technology Contracts | 0 | 117 | 0 | 117 |
| 130 292.1-292 CCF | 0 | 156 | 0 | 156 |
| 131 292.1-614 Comm Resc | 0 | 522 | 0 | 522 |
| 132 292.1-653 Diversion | 0 | 456 | 0 | 456 |
| 133 292.1-654 Casa | 0 | 300 | 0 | 300 |
| 134 292.1-656 CC Admin | 0 | 313 | 0 | 313 |
| 135 292.1-661 Food Prep | 0 | 548 | 0 | 548 |
| 136 292.1-662 Foster Care | 0 | 2,112 | 0 | 2,112 |
| 137 292.1-664 Juv Detention | 0 | 1,421 | 0 | 1,421 |
| 138 292.1-665 Comm Probation | 0 | 522 | 0 | 522 |
| 139 292.1-666 Cheever | 0 | 1,812 | 0 | 1,812 |
| 142 293.0-681 Soldiers | 0 | 117 | 0 | 117 |
| 144 295.0-672 COA | 0 | 3,677 | 0 | 3,677 |
| 145 299 American Rescue Plan - ARPA | 0 | 104 | 0 | 104 |
| 146 512.0-671 MCF | 0 | 2,842 | 0 | 2,842 |
| 148 595 Commissary | 0 | 365 | 0 | 365 |
| 151 661.2 Fleet Management | 0 | 561 | 0 | 561 |

Allegan County, Michigan
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Allocation Summary

Dept:8 101-253 Treasurer

| Department | General Fund | Non-General Fund | General Government | Total |
|-------------------|---------------------|-------------------------|---------------------------|--------------|
| Total | \$192,809 | \$112,439 | \$0 | \$305,248 |

**Network/Phone
Nature and Extent of Service**

The Allegan County Information Services department is responsible for providing support and services including responding to service calls, providing ongoing training for all users and the development and implementation of web-based technologies to provide a user friendly and efficient way to share information. Hardware and software for the County's network servers are maintained in order to provide network services. In addition, the County has a Fiber Optic network in order to provide connectivity throughout the County.

- **Network Services** – costs specifically associated with the County's data processing network, including wages, fringes and overhead of staff benefitting the whole network, have been identified and are allocated to all departments based on their FTE count for the fiscal year.
- **Telephone Services** – costs associated with the telephone service have been identified and allocated to all departments based on their FTE count for the fiscal year.
- **Cellphone services** – costs associated with the cellphone services paid through the general ledger activity have been identified and have not been allocated any further.

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 benefiting departments.

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

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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A. Department Costs

Dept:9 101-258/259 Network/Phone

| Description | | Amount | General Admin | Network Services | Telephone | Cellular Phone |
|---|----|--------------------|---------------|--------------------|------------------|-----------------|
| Personnel Costs | | | | | | |
| Salaries | S1 | 646,295 | 0 | 646,295 | 0 | 0 |
| <i>Salary % Split</i> | | | <i>.00%</i> | <i>100.00%</i> | <i>.00%</i> | <i>.00%</i> |
| Benefits | S | 208,806 | 0 | 208,806 | 0 | 0 |
| Subtotal - Personnel Costs | | 855,101 | 0 | 855,101 | 0 | 0 |
| Services & Supplies Cost | | | | | | |
| Office Supplies | S | 2,324 | 0 | 2,324 | 0 | 0 |
| Office Supplies - Printer Cart | S | 34,590 | 0 | 34,590 | 0 | 0 |
| Gas, Oil, Grease & Anti-freeze | S | 389 | 0 | 389 | 0 | 0 |
| Other Contractual Services | S | 16,810 | 0 | 16,810 | 0 | 0 |
| Telephone | P | 101,300 | 0 | 0 | 101,300 | 0 |
| Telephone Equipment & Repairs | P | 1,488 | 0 | 0 | 1,488 | 0 |
| Cellular Telephones | P | 10,453 | 0 | 0 | 0 | 10,453 |
| Education/Training - Room/Board | S | 773 | 0 | 773 | 0 | 0 |
| Education/Training - Travel | S | 0 | 0 | 0 | 0 | 0 |
| Education/Training - Registration | S | 0 | 0 | 0 | 0 | 0 |
| Vehicle Repairs & Maintenance | S | 0 | 0 | 0 | 0 | 0 |
| Office Equipment Repairs & Maint | S | 45,406 | 0 | 45,406 | 0 | 0 |
| Data/Internet | S | 28,278 | 0 | 28,278 | 0 | 0 |
| Software Rental/Lease | S | 359,588 | 0 | 359,588 | 0 | 0 |
| Equipment | S | 105,237 | 0 | 105,237 | 0 | 0 |
| Subtotal - Services & Supplies | | 706,636 | 0 | 593,395 | 102,788 | 10,453 |
| Department Cost Total | | 1,561,737 | 0 | 1,448,496 | 102,788 | 10,453 |
| Adjustments to Cost | | | | | | |
| Subtotal - Adjustments | | 0 | 0 | 0 | 0 | 0 |
| Total Costs After Adjustments | | 1,561,737 | 0 | 1,448,496 | 102,788 | 10,453 |
| General Admin Distribution | | | 0 | 0 | 0 | 0 |
| Grand Total | | \$1,561,737 | | \$1,448,496 | \$102,788 | \$10,453 |
| | | | | | not allocated | |

Allegan County, Michigan
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B. Incoming Costs - (Default Spread Custom%)

Dept:9 101-258/259 Network/Phone

| Department | First Incoming | Second Incoming | Network Services | Telephone | Cellular Phone |
|--|----------------|-----------------|------------------|-----------|----------------|
| 1 Courthouse Building | \$5,883 | \$13 | \$5,896 | \$0 | \$0 |
| 1 Human Services Building | 674 | 2 | 677 | 0 | 0 |
| 1 County Services Building | 1,351 | 35 | 1,386 | 0 | 0 |
| Subtotal - Building Depreciation | 7,908 | 50 | 7,959 | 0 | 0 |
| 2 Copiers | 222 | 0 | 222 | 0 | 0 |
| 2 Computers | 752 | 0 | 752 | 0 | 0 |
| 2 Information Services | 51,992 | 0 | 51,992 | 0 | 0 |
| 2 Courthouse | 489 | 0 | 489 | 0 | 0 |
| 2 Vehicles | 15,305 | 0 | 15,305 | 0 | 0 |
| Subtotal - Equipment Depreciation | 68,760 | 0 | 68,760 | 0 | 0 |
| 3 Legal Services | 8,113 | 342 | 8,456 | 0 | 0 |
| Subtotal - 101-256 Administration Lega | 8,113 | 342 | 8,456 | 0 | 0 |
| 4 County Admin | 10,384 | 1,055 | 11,439 | 0 | 0 |
| Subtotal - 101-172 Administration | 10,384 | 1,055 | 11,439 | 0 | 0 |
| 5 Accounting/Finance | 18,649 | 1,985 | 20,634 | 0 | 0 |
| 5 Cost Plan | 720 | 0 | 720 | 0 | 0 |
| Subtotal - 101-201 Finance | 19,369 | 1,985 | 21,354 | 0 | 0 |
| 6 Audit | 1,709 | 7 | 1,715 | 0 | 0 |
| Subtotal - 101-202 Audit | 1,709 | 7 | 1,715 | 0 | 0 |
| 7 Personnel | 10,342 | 912 | 11,254 | 0 | 0 |
| Subtotal - 101-226 Human Resources | 10,342 | 912 | 11,254 | 0 | 0 |
| 8 General Fund | 15,460 | 2,697 | 18,157 | 0 | 0 |
| Subtotal - 101-253 Treasurer | 15,460 | 2,697 | 18,157 | 0 | 0 |
| 9 Network Services | 0 | 37,670 | 37,670 | 0 | 0 |
| 9 Telephone | 0 | 2,434 | 2,434 | 0 | 0 |
| Subtotal - 101-258/259 Network/Phone | 0 | 40,104 | 40,104 | 0 | 0 |
| 10 Courthouse | 0 | 13,546 | 13,546 | 0 | 0 |

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B. Incoming Costs - (Default Spread Custom%)

Dept:9 101-258/259 Network/Phone

| Department | First Incoming | Second Incoming | Network Services | Telephone | Cellular Phone |
|--|----------------|-----------------|------------------|-----------|----------------|
| Subtotal - 101-261 FM Courthouse | \$0 | \$13,546 | \$13,546 | \$0 | \$0 |
| 12 Human Services Building | 0 | 1,743 | 1,743 | 0 | 0 |
| Subtotal - 101-263 FM Human Service: | 0 | 1,743 | 1,743 | 0 | 0 |
| 15 Mail Service | 0 | 0 | 0 | 0 | 0 |
| 15 Postage | 0 | 7 | 7 | 0 | 0 |
| 15 Copy Central | 0 | 699 | 699 | 0 | 0 |
| Subtotal - 101-266 Mail/Copy | 0 | 706 | 706 | 0 | 0 |
| 17 Jail Building | 0 | 8,572 | 8,572 | 0 | 0 |
| Subtotal - 101-269 Jail Building | 0 | 8,572 | 8,572 | 0 | 0 |
| 18 County Svc Building | 0 | 21,212 | 21,212 | 0 | 0 |
| Subtotal - 101-270 Co Services Buildin | 0 | 21,212 | 21,212 | 0 | 0 |
| 21 Courthouse Security | 0 | 11,082 | 11,082 | 0 | 0 |
| Subtotal - 101-316 Security | 0 | 11,082 | 11,082 | 0 | 0 |
| 24 Health Fitness | 0 | 315 | 315 | 0 | 0 |
| Subtotal - 296.1 County Fitness Center | 0 | 315 | 315 | 0 | 0 |
| 25 Fringe Processing | 0 | 143 | 143 | 0 | 0 |
| 25 GF Other Fringe | 0 | 84 | 84 | 0 | 0 |
| Subtotal - 677 Fringe Processing | 0 | 227 | 227 | 0 | 0 |
| 26 General Liability | 0 | 1,725 | 1,725 | 0 | 0 |
| 26 Public Officials Liability | 0 | 2,972 | 2,972 | 0 | 0 |
| 26 Auto Liability | 0 | 1,805 | 1,805 | 0 | 0 |
| Subtotal - 677-087 Insurance | 0 | 6,502 | 6,502 | 0 | 0 |
| Total Incoming | 142,046 | 111,057 | 253,102 | 0 | 0 |
| C. Total Allocated | | \$1,814,839 | \$1,701,598 | \$102,788 | \$10,453 |
| | | | 93.76% | 5.66% | 0.58% |

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Network Services Allocations

Dept:9 101-258/259 Network/Phone

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 3 101-256 Administration Legal Counsel | 0.69 | 0.17% | \$2,765 | \$0 | \$2,765 | \$0 | \$2,765 |
| 4 101-172 Administration | 2.50 | 0.63% | 10,019 | 0 | 10,019 | 0 | 10,019 |
| 5 101-201 Finance | 4.95 | 1.25% | 19,837 | 0 | 19,837 | 0 | 19,837 |
| 7 101-226 Human Resources | 3.80 | 0.96% | 15,228 | 0 | 15,228 | 0 | 15,228 |
| 8 101-253 Treasurer | 6.98 | 1.76% | 27,972 | 0 | 27,972 | 0 | 27,972 |
| 9 101-258/259 Network/Phone | 9.40 | 2.37% | 37,670 | 0 | 37,670 | 0 | 37,670 |
| 10 101-261 FM Courthouse | 1.75 | 0.44% | 7,013 | 0 | 7,013 | 527 | 7,540 |
| 11 101-262 FM 911 EOC | 0.07 | 0.02% | 281 | 0 | 281 | 21 | 302 |
| 12 101-263 FM Human Services | 1.09 | 0.27% | 4,368 | 0 | 4,368 | 328 | 4,697 |
| 14 101-265 Facility Management | 8.40 | 2.12% | 33,662 | 0 | 33,662 | 2,531 | 36,193 |
| 15 101-266 Mail/Copy | 1.00 | 0.25% | 4,007 | 0 | 4,007 | 301 | 4,309 |
| 17 101-269 Jail Building | 1.45 | 0.37% | 5,811 | 0 | 5,811 | 437 | 6,248 |
| 18 101-270 Co Services Building | 1.00 | 0.25% | 4,007 | 0 | 4,007 | 301 | 4,309 |
| 21 101-316 Security | 5.07 | 1.28% | 20,318 | 0 | 20,318 | 1,528 | 21,845 |
| 26 677-087 Insurance | 0.63 | 0.16% | 2,525 | 0 | 2,525 | 190 | 2,714 |
| 27 101-101 Bd of Commissioners | 7.00 | 1.76% | 28,052 | 0 | 28,052 | 2,109 | 30,161 |
| 28 101-131 Circuit Court | 8.00 | 2.02% | 32,059 | 0 | 32,059 | 2,410 | 34,470 |
| 29 101-136 District Court | 19.26 | 4.85% | 77,183 | 0 | 77,183 | 5,803 | 82,986 |
| 31 101-148 Probate Court | 3.90 | 0.98% | 15,629 | 0 | 15,629 | 1,175 | 16,804 |
| 32 101-149 Family Court | 5.50 | 1.39% | 22,041 | 0 | 22,041 | 1,657 | 23,698 |
| 35 101-152 Probate - District Court | 5.17 | 1.30% | 20,718 | 0 | 20,718 | 1,558 | 22,276 |
| 37 101-191 Elections | 1.00 | 0.25% | 4,007 | 0 | 4,007 | 301 | 4,309 |
| 38 101-215 Clerk | 8.04 | 2.03% | 32,220 | 0 | 32,220 | 2,423 | 34,642 |
| 39 101-225 Equalization | 4.46 | 1.12% | 17,873 | 0 | 17,873 | 1,344 | 19,217 |
| 40 101-229 Pros Attorney | 15.55 | 3.92% | 62,315 | 0 | 62,315 | 4,685 | 67,001 |
| 41 101-236 Register of Deeds | 3.80 | 0.96% | 15,228 | 0 | 15,228 | 1,145 | 16,373 |
| 43 101-260 FM Animal | 0.07 | 0.02% | 281 | 0 | 281 | 21 | 302 |
| 46 101-275 Drain | 3.64 | 0.92% | 14,587 | 0 | 14,587 | 1,097 | 15,684 |
| 47 101-291 Record Management | 1.45 | 0.37% | 5,811 | 0 | 5,811 | 437 | 6,248 |
| 48 101-301 Sheriff | 46.88 | 11.81% | 187,867 | 0 | 187,867 | 14,125 | 201,993 |
| 49 101-303 WEMET | 1.00 | 0.25% | 4,007 | 0 | 4,007 | 301 | 4,309 |
| 50 101-304/305 SCAT | 3.01 | 0.76% | 12,062 | 0 | 12,062 | 907 | 12,969 |
| 51 101-314 Reserves | 1.27 | 0.32% | 5,089 | 0 | 5,089 | 383 | 5,472 |
| 52 101-315 Detective | 5.00 | 1.26% | 20,037 | 0 | 20,037 | 1,507 | 21,544 |
| 53 101-331 Marine | 1.64 | 0.41% | 6,572 | 0 | 6,572 | 494 | 7,066 |
| 54 101-351 Jail | 34.67 | 8.74% | 138,937 | 0 | 138,937 | 10,446 | 149,383 |
| 55 101-352 Inmate Program | 4.56 | 1.15% | 18,274 | 0 | 18,274 | 1,374 | 19,648 |
| 56 101-403 Land Information Services | 1.92 | 0.48% | 7,694 | 0 | 7,694 | 579 | 8,273 |
| 57 101-426 Emerg Management | 1.73 | 0.44% | 6,933 | 0 | 6,933 | 521 | 7,454 |
| 58 101-427 LEPC | 0.62 | 0.16% | 2,485 | 0 | 2,485 | 187 | 2,671 |
| 59 101-430 Animal | 1.02 | 0.26% | 4,088 | 0 | 4,088 | 307 | 4,395 |
| 61 101-441 DPW | 0.20 | 0.05% | 801 | 0 | 801 | 60 | 862 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Network Services Allocations

Dept:9 101-258/259 Network/Phone

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|---|---------------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 66 101-681 Vets Burial | 1.60 | 0.40% | \$6,412 | \$0 | \$6,412 | \$482 | \$6,894 |
| 71 208.0-XXX Parks | 5.23 | 1.32% | 20,959 | 0 | 20,959 | 1,576 | 22,535 |
| 72 211.0-326 Central Dispatch | 23.31 | 5.87% | 93,413 | 0 | 93,413 | 7,024 | 100,436 |
| 75 FOC DP | 17.44 | 4.39% | 69,889 | 0 | 69,889 | 5,255 | 75,144 |
| 76 221.0-XXX Health | 30.19 | 7.61% | 120,984 | 0 | 120,984 | 9,097 | 130,080 |
| 81 230.0-676 Transportation | 2.68 | 0.68% | 10,740 | 0 | 10,740 | 808 | 11,547 |
| 82 230.0-677 Transportation | 1.00 | 0.25% | 4,007 | 0 | 4,007 | 301 | 4,309 |
| 89 260 Indigent Defense | 8.25 | 2.08% | 33,061 | 0 | 33,061 | 2,486 | 35,547 |
| 91 263.5-200 Concealed Weapons | 0.73 | 0.18% | 2,925 | 0 | 2,925 | 220 | 3,145 |
| 104 279.0-151 SSSPP Grant | 1.00 | 0.25% | 4,007 | 0 | 4,007 | 301 | 4,309 |
| 107 279.0-301 Snowmobile Grant | 0.11 | 0.03% | 441 | 0 | 441 | 33 | 474 |
| 110 279.0-331 | 0.61 | 0.15% | 2,445 | 0 | 2,445 | 184 | 2,628 |
| 124 279.1-228 Victims Rights Grant | 2.36 | 0.59% | 9,457 | 0 | 9,457 | 711 | 10,169 |
| 125 280.7 Sheriff Contracts | 10.05 | 2.53% | 40,274 | 0 | 40,274 | 3,028 | 43,303 |
| 126 280.6 Wayland Township | 1.94 | 0.49% | 7,774 | 0 | 7,774 | 585 | 8,359 |
| 129 289.5-259 Technology Contracts | 0.61 | 0.15% | 2,445 | 0 | 2,445 | 184 | 2,628 |
| 131 292.1-614 Comm Resc | 3.35 | 0.84% | 13,425 | 0 | 13,425 | 1,009 | 14,434 |
| 132 292.1-653 Diversion | 1.00 | 0.25% | 4,007 | 0 | 4,007 | 301 | 4,309 |
| 134 292.1-656 CC Admin | 4.10 | 1.03% | 16,430 | 0 | 16,430 | 1,235 | 17,666 |
| 135 292.1-661 Food Prep | 2.57 | 0.65% | 10,299 | 0 | 10,299 | 774 | 11,073 |
| 137 292.1-664 Juv Detention | 14.76 | 3.72% | 59,149 | 0 | 59,149 | 4,447 | 63,597 |
| 138 292.1-665 Comm Probation | 5.00 | 1.26% | 20,037 | 0 | 20,037 | 1,507 | 21,544 |
| 139 292.1-666 Cheever | 14.56 | 3.67% | 58,348 | 0 | 58,348 | 4,387 | 62,735 |
| 142 293.0-681 Soldiers | 0.75 | 0.19% | 3,006 | 0 | 3,006 | 226 | 3,232 |
| 144 295.0-672 COA | 2.55 | 0.64% | 10,219 | 0 | 10,219 | 768 | 10,987 |
| 149 620.0-253 Tax Reversn | 1.32 | 0.33% | 5,290 | 0 | 5,290 | 398 | 5,688 |
| 150 639.0-275 Drain Equipment Revolving | 0.60 | 0.15% | 2,404 | 0 | 2,404 | 181 | 2,585 |
| 151 661.2 Fleet Management | 0.09 | 0.02% | 361 | 0 | 361 | 27 | 388 |
| Subtotal | 396.90 | 100.00% | 1,590,542 | 0 | 1,590,542 | 111,057 | 1,701,598 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$1,590,542 | | \$1,701,598 |

Basis Units: FTE Count
Source: Payroll Data

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Telephone Allocations

Dept:9 101-258/259 Network/Phone

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|--------|
| 3 101-256 Administration Legal Counsel | 0.69 | 0.17% | \$179 | \$0 | \$179 | \$0 | \$179 |
| 4 101-172 Administration | 2.50 | 0.63% | 647 | 0 | 647 | 0 | 647 |
| 5 101-201 Finance | 4.95 | 1.25% | 1,282 | 0 | 1,282 | 0 | 1,282 |
| 7 101-226 Human Resources | 3.80 | 0.96% | 984 | 0 | 984 | 0 | 984 |
| 8 101-253 Treasurer | 6.98 | 1.76% | 1,808 | 0 | 1,808 | 0 | 1,808 |
| 9 101-258/259 Network/Phone | 9.40 | 2.37% | 2,434 | 0 | 2,434 | 0 | 2,434 |
| 10 101-261 FM Courthouse | 1.75 | 0.44% | 453 | 0 | 453 | 0 | 453 |
| 11 101-262 FM 911 EOC | 0.07 | 0.02% | 18 | 0 | 18 | 0 | 18 |
| 12 101-263 FM Human Services | 1.09 | 0.27% | 282 | 0 | 282 | 0 | 282 |
| 14 101-265 Facility Management | 8.40 | 2.12% | 2,175 | 0 | 2,175 | 0 | 2,175 |
| 15 101-266 Mail/Copy | 1.00 | 0.25% | 259 | 0 | 259 | 0 | 259 |
| 17 101-269 Jail Building | 1.45 | 0.37% | 376 | 0 | 376 | 0 | 376 |
| 18 101-270 Co Services Building | 1.00 | 0.25% | 259 | 0 | 259 | 0 | 259 |
| 21 101-316 Security | 5.07 | 1.28% | 1,313 | 0 | 1,313 | 0 | 1,313 |
| 26 677-087 Insurance | 0.63 | 0.16% | 163 | 0 | 163 | 0 | 163 |
| 27 101-101 Bd of Commissioners | 7.00 | 1.76% | 1,813 | 0 | 1,813 | 0 | 1,813 |
| 28 101-131 Circuit Court | 8.00 | 2.02% | 2,072 | 0 | 2,072 | 0 | 2,072 |
| 29 101-136 District Court | 19.26 | 4.85% | 4,988 | 0 | 4,988 | 0 | 4,988 |
| 31 101-148 Probate Court | 3.90 | 0.98% | 1,010 | 0 | 1,010 | 0 | 1,010 |
| 32 101-149 Family Court | 5.50 | 1.39% | 1,424 | 0 | 1,424 | 0 | 1,424 |
| 35 101-152 Probate - District Court | 5.17 | 1.30% | 1,339 | 0 | 1,339 | 0 | 1,339 |
| 37 101-191 Elections | 1.00 | 0.25% | 259 | 0 | 259 | 0 | 259 |
| 38 101-215 Clerk | 8.04 | 2.03% | 2,082 | 0 | 2,082 | 0 | 2,082 |
| 39 101-225 Equalization | 4.46 | 1.12% | 1,155 | 0 | 1,155 | 0 | 1,155 |
| 40 101-229 Pros Attorney | 15.55 | 3.92% | 4,027 | 0 | 4,027 | 0 | 4,027 |
| 41 101-236 Register of Deeds | 3.80 | 0.96% | 984 | 0 | 984 | 0 | 984 |
| 43 101-260 FM Animal | 0.07 | 0.02% | 18 | 0 | 18 | 0 | 18 |
| 46 101-275 Drain | 3.64 | 0.92% | 943 | 0 | 943 | 0 | 943 |
| 47 101-291 Record Management | 1.45 | 0.37% | 376 | 0 | 376 | 0 | 376 |
| 48 101-301 Sheriff | 46.88 | 11.81% | 12,141 | 0 | 12,141 | 0 | 12,141 |
| 49 101-303 WEMET | 1.00 | 0.25% | 259 | 0 | 259 | 0 | 259 |
| 50 101-304/305 SCAT | 3.01 | 0.76% | 780 | 0 | 780 | 0 | 780 |
| 51 101-314 Reserves | 1.27 | 0.32% | 329 | 0 | 329 | 0 | 329 |
| 52 101-315 Detective | 5.00 | 1.26% | 1,295 | 0 | 1,295 | 0 | 1,295 |
| 53 101-331 Marine | 1.64 | 0.41% | 425 | 0 | 425 | 0 | 425 |
| 54 101-351 Jail | 34.67 | 8.74% | 8,979 | 0 | 8,979 | 0 | 8,979 |
| 55 101-352 Inmate Program | 4.56 | 1.15% | 1,181 | 0 | 1,181 | 0 | 1,181 |
| 56 101-403 Land Information Services | 1.92 | 0.48% | 497 | 0 | 497 | 0 | 497 |
| 57 101-426 Emerg Management | 1.73 | 0.44% | 448 | 0 | 448 | 0 | 448 |
| 58 101-427 LEPC | 0.62 | 0.16% | 161 | 0 | 161 | 0 | 161 |
| 59 101-430 Animal | 1.02 | 0.26% | 264 | 0 | 264 | 0 | 264 |
| 61 101-441 DPW | 0.20 | 0.05% | 52 | 0 | 52 | 0 | 52 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Telephone Allocations

Dept:9 101-258/259 Network/Phone

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|---|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 66 101-681 Vets Burial | 1.60 | 0.40% | \$414 | \$0 | \$414 | \$0 | \$414 |
| 71 208.0-XXX Parks | 5.23 | 1.32% | 1,354 | 0 | 1,354 | 0 | 1,354 |
| 72 211.0-326 Central Dispatch | 23.31 | 5.87% | 6,037 | 0 | 6,037 | 0 | 6,037 |
| 74 215.1-XXX Friend of the Court | 17.44 | 4.39% | 4,517 | 0 | 4,517 | 0 | 4,517 |
| 76 221.0-XXX Health | 30.19 | 7.61% | 7,819 | 0 | 7,819 | 0 | 7,819 |
| 81 230.0-676 Transportation | 2.68 | 0.68% | 694 | 0 | 694 | 0 | 694 |
| 82 230.0-677 Transportation | 1.00 | 0.25% | 259 | 0 | 259 | 0 | 259 |
| 89 260 Indigent Defense | 8.25 | 2.08% | 2,137 | 0 | 2,137 | 0 | 2,137 |
| 91 263.5-200 Concealed Weapons | 0.73 | 0.18% | 189 | 0 | 189 | 0 | 189 |
| 104 279.0-151 SSSPP Grant | 1.00 | 0.25% | 259 | 0 | 259 | 0 | 259 |
| 107 279.0-301 Snowmobile Grant | 0.11 | 0.03% | 28 | 0 | 28 | 0 | 28 |
| 110 279.0-331 | 0.61 | 0.15% | 158 | 0 | 158 | 0 | 158 |
| 124 279.1-228 Victims Rights Grant | 2.36 | 0.59% | 611 | 0 | 611 | 0 | 611 |
| 125 280.7 Sheriff Contracts | 10.05 | 2.53% | 2,603 | 0 | 2,603 | 0 | 2,603 |
| 126 280.6 Wayland Township | 1.94 | 0.49% | 502 | 0 | 502 | 0 | 502 |
| 129 289.5-259 Technology Contracts | 0.61 | 0.15% | 158 | 0 | 158 | 0 | 158 |
| 131 292.1-614 Comm Resc | 3.35 | 0.84% | 868 | 0 | 868 | 0 | 868 |
| 132 292.1-653 Diversion | 1.00 | 0.25% | 259 | 0 | 259 | 0 | 259 |
| 134 292.1-656 CC Admin | 4.10 | 1.03% | 1,062 | 0 | 1,062 | 0 | 1,062 |
| 135 292.1-661 Food Prep | 2.57 | 0.65% | 666 | 0 | 666 | 0 | 666 |
| 137 292.1-664 Juv Detention | 14.76 | 3.72% | 3,823 | 0 | 3,823 | 0 | 3,823 |
| 138 292.1-665 Comm Probation | 5.00 | 1.26% | 1,295 | 0 | 1,295 | 0 | 1,295 |
| 139 292.1-666 Cheever | 14.56 | 3.67% | 3,771 | 0 | 3,771 | 0 | 3,771 |
| 142 293.0-681 Soldiers | 0.75 | 0.19% | 194 | 0 | 194 | 0 | 194 |
| 144 295.0-672 COA | 2.55 | 0.64% | 660 | 0 | 660 | 0 | 660 |
| 149 620.0-253 Tax Reversn | 1.32 | 0.33% | 342 | 0 | 342 | 0 | 342 |
| 150 639.0-275 Drain Equipment Revolving | 0.60 | 0.15% | 155 | 0 | 155 | 0 | 155 |
| 151 661.2 Fleet Management | 0.09 | 0.02% | 23 | 0 | 23 | 0 | 23 |
| Subtotal | 396.90 | 100.00% | 102,788 | 0 | 102,788 | 0 | 102,788 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$102,788 | | \$102,788 |

Basis Units: FTE Count
Source: Payroll Data

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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Allocation Summary

Dept:9 101-258/259 Network/Phone

| Department | Network Services | Telephone | Cellular Phone | Total |
|--|-------------------------|------------------|-----------------------|--------------|
| 3 101-256 Administration Legal Counsel | \$2,765 | \$179 | \$0 | \$2,944 |
| 4 101-172 Administration | 10,019 | 647 | 0 | 10,666 |
| 5 101-201 Finance | 19,837 | 1,282 | 0 | 21,119 |
| 7 101-226 Human Resources | 15,228 | 984 | 0 | 16,212 |
| 8 101-253 Treasurer | 27,972 | 1,808 | 0 | 29,779 |
| 9 101-258/259 Network/Phone | 37,670 | 2,434 | 0 | 40,104 |
| 10 101-261 FM Courthouse | 7,540 | 453 | 0 | 7,993 |
| 11 101-262 FM 911 EOC | 302 | 18 | 0 | 320 |
| 12 101-263 FM Human Services | 4,697 | 282 | 0 | 4,979 |
| 14 101-265 Facility Management | 36,193 | 2,175 | 0 | 38,369 |
| 15 101-266 Mail/Copy | 4,309 | 259 | 0 | 4,568 |
| 17 101-269 Jail Building | 6,248 | 376 | 0 | 6,623 |
| 18 101-270 Co Services Building | 4,309 | 259 | 0 | 4,568 |
| 21 101-316 Security | 21,845 | 1,313 | 0 | 23,158 |
| 26 677-087 Insurance | 2,714 | 163 | 0 | 2,878 |
| 27 101-101 Bd of Commissioners | 30,161 | 1,813 | 0 | 31,974 |
| 28 101-131 Circuit Court | 34,470 | 2,072 | 0 | 36,542 |
| 29 101-136 District Court | 82,986 | 4,988 | 0 | 87,974 |
| 31 101-148 Probate Court | 16,804 | 1,010 | 0 | 17,814 |
| 32 101-149 Family Court | 23,698 | 1,424 | 0 | 25,122 |
| 35 101-152 Probate - District Court | 22,276 | 1,339 | 0 | 23,615 |
| 37 101-191 Elections | 4,309 | 259 | 0 | 4,568 |
| 38 101-215 Clerk | 34,642 | 2,082 | 0 | 36,724 |
| 39 101-225 Equalization | 19,217 | 1,155 | 0 | 20,372 |
| 40 101-229 Pros Attorney | 67,001 | 4,027 | 0 | 71,028 |
| 41 101-236 Register of Deeds | 16,373 | 984 | 0 | 17,357 |
| 43 101-260 FM Animal | 302 | 18 | 0 | 320 |
| 46 101-275 Drain | 15,684 | 943 | 0 | 16,626 |
| 47 101-291 Record Management | 6,248 | 376 | 0 | 6,623 |
| 48 101-301 Sheriff | 201,993 | 12,141 | 0 | 214,134 |
| 49 101-303 WEMET | 4,309 | 259 | 0 | 4,568 |
| 50 101-304/305 SCAT | 12,969 | 780 | 0 | 13,749 |
| 51 101-314 Reserves | 5,472 | 329 | 0 | 5,801 |
| 52 101-315 Detective | 21,544 | 1,295 | 0 | 22,838 |
| 53 101-331 Marine | 7,066 | 425 | 0 | 7,491 |
| 54 101-351 Jail | 149,383 | 8,979 | 0 | 158,362 |
| 55 101-352 Inmate Program | 19,648 | 1,181 | 0 | 20,829 |
| 56 101-403 Land Information Services | 8,273 | 497 | 0 | 8,770 |
| 57 101-426 Emerg Management | 7,454 | 448 | 0 | 7,902 |
| 58 101-427 LEPC | 2,671 | 161 | 0 | 2,832 |
| 59 101-430 Animal | 4,395 | 264 | 0 | 4,659 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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Allocation Summary

Dept:9 101-258/259 Network/Phone

| Department | Network Services | Telephone | Cellular Phone | Total |
|---|-------------------------|------------------|-----------------------|--------------------|
| 61 101-441 DPW | \$862 | \$52 | \$0 | \$914 |
| 66 101-681 Vets Burial | 6,894 | 414 | 0 | 7,308 |
| 71 208.0-XXX Parks | 22,535 | 1,354 | 0 | 23,889 |
| 72 211.0-326 Central Dispatch | 100,436 | 6,037 | 0 | 106,473 |
| 74 215.1-XXX Friend of the Court | 0 | 4,517 | 0 | 4,517 |
| 75 FOC DP | 75,144 | 0 | 0 | 75,144 |
| 76 221.0-XXX Health | 130,080 | 7,819 | 0 | 137,899 |
| 81 230.0-676 Transportation | 11,547 | 694 | 0 | 12,241 |
| 82 230.0-677 Transportation | 4,309 | 259 | 0 | 4,568 |
| 89 260 Indigent Defense | 35,547 | 2,137 | 0 | 37,684 |
| 91 263.5-200 Concealed Weapons | 3,145 | 189 | 0 | 3,334 |
| 104 279.0-151 SSSPP Grant | 4,309 | 259 | 0 | 4,568 |
| 107 279.0-301 Snowmobile Grant | 474 | 28 | 0 | 502 |
| 110 279.0-331 | 2,628 | 158 | 0 | 2,786 |
| 124 279.1-228 Victims Rights Grant | 10,169 | 611 | 0 | 10,780 |
| 125 280.7 Sheriff Contracts | 43,303 | 2,603 | 0 | 45,905 |
| 126 280.6 Wayland Township | 8,359 | 502 | 0 | 8,861 |
| 129 289.5-259 Technology Contracts | 2,628 | 158 | 0 | 2,786 |
| 131 292.1-614 Comm Resc | 14,434 | 868 | 0 | 15,302 |
| 132 292.1-653 Diversion | 4,309 | 259 | 0 | 4,568 |
| 134 292.1-656 CC Admin | 17,666 | 1,062 | 0 | 18,728 |
| 135 292.1-661 Food Prep | 11,073 | 666 | 0 | 11,739 |
| 137 292.1-664 Juv Detention | 63,597 | 3,823 | 0 | 67,419 |
| 138 292.1-665 Comm Probation | 21,544 | 1,295 | 0 | 22,838 |
| 139 292.1-666 Cheever | 62,735 | 3,771 | 0 | 66,506 |
| 142 293.0-681 Soldiers | 3,232 | 194 | 0 | 3,426 |
| 144 295.0-672 COA | 10,987 | 660 | 0 | 11,648 |
| 149 620.0-253 Tax Reversn | 5,688 | 342 | 0 | 6,029 |
| 150 639.0-275 Drain Equipment Revolving | 2,585 | 155 | 0 | 2,741 |
| 151 661.2 Fleet Management | 388 | 23 | 0 | 411 |
| Total | \$1,701,598 | \$102,788 | \$0 | \$1,804,386 |

**Facilities Management - Courthouse
Nature and Extent of Service**

The Facility Management Department is responsible for the operation and maintenance of the County's real estate and buildings. Costs of the department relate to providing office space for County departments and grant programs, including performing the necessary maintenance, repair and upkeep programs to facilities as well as custodial services.

The Facility Management department provides intensive maintenance services to the County Courthouse Building. Costs for this service, including custodial services, maintenance services, utilities, grounds maintenance and other related costs have been allocated to all departments within the Courthouse based on their usable square footage.

Note: Expenses specifically relating to the Human Services Building, 911/EOC Building, MCF, Dumont Lake, and Youth Home have been identified under separate schedules within this cost allocation 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 benefiting departments.

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

Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan

FY 2021
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A. Department Costs

Dept:10 101-261 FM Courthouse

| Description | | Amount | General Admin | Courthouse |
|--------------------------------------|----|-----------------------|------------------|-----------------------|
| <hr/> | | | | |
| Personnel Costs | | | | |
| Salaries | S1 | 56,110 | 0 | 56,110 |
| <i>Salary % Split</i> | | | <i>.00%</i> | <i>100.00%</i> |
| Benefits | S | 9,534 | 0 | 9,534 |
| Subtotal - Personnel Costs | | <hr/> 65,644 | 0 | <hr/> 65,644 |
| | | | | |
| Services & Supplies Cost | | | | |
| Janitor Supplies | S | 14,548 | 0 | 14,548 |
| Maintenance Supplies | S | 15,043 | 0 | 15,043 |
| Equip Maintenance Supplies | S | 1,099 | 0 | 1,099 |
| Janitor Services | S | 2,792 | 0 | 2,792 |
| Contractual | S | 24,128 | 0 | 24,128 |
| Utilities | S | 141,530 | 0 | 141,530 |
| Snow Removal | S | 4,693 | 0 | 4,693 |
| Building R&M | S | 7,003 | 0 | 7,003 |
| Equip R&M | S | 29,791 | 0 | 29,791 |
| Grounds Care & Maintenance | S | 0 | 0 | 0 |
| Equipment | S | 1,119 | 0 | 1,119 |
| Subtotal - Services & Supplies | | <hr/> 241,746 | 0 | <hr/> 241,746 |
| | | | | |
| Department Cost Total | | 307,390 | 0 | 307,390 |
| | | | | |
| Adjustments to Cost | | | | |
| Subtotal - Adjustments | | <hr/> 0 | 0 | <hr/> 0 |
| | | | | |
| Total Costs After Adjustments | | 307,390 | 0 | 307,390 |
| | | | | |
| General Admin Distribution | | | 0 | 0 |
| | | | | |
| Grand Total | | <hr/> <hr/> \$307,390 | | <hr/> <hr/> \$307,390 |

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

Dept:10 101-261 FM Courthouse

| Department | First Incoming | Second Incoming | Courthouse |
|--|-----------------------|------------------------|-------------------|
| 2 Copiers | \$41 | \$0 | \$41 |
| 2 Computers | 140 | 0 | 140 |
| Subtotal - Equipment Depreciation | 181 | 0 | 181 |
| 3 Legal Services | 1,597 | 67 | 1,664 |
| Subtotal - 101-256 Administration Lega | 1,597 | 67 | 1,664 |
| 4 County Admin | 2,044 | 208 | 2,252 |
| Subtotal - 101-172 Administration | 2,044 | 208 | 2,252 |
| 5 Accounting/Finance | 7,029 | 748 | 7,777 |
| 5 Cost Plan | 240 | 0 | 240 |
| Subtotal - 101-201 Finance | 7,269 | 748 | 8,017 |
| 6 Audit | 336 | 1 | 338 |
| Subtotal - 101-202 Audit | 336 | 1 | 338 |
| 7 Personnel | 1,925 | 170 | 2,095 |
| Subtotal - 101-226 Human Resources | 1,925 | 170 | 2,095 |
| 8 General Fund | 5,827 | 1,016 | 6,843 |
| Subtotal - 101-253 Treasurer | 5,827 | 1,016 | 6,843 |
| 9 Network Services | 7,013 | 527 | 7,540 |
| 9 Telephone | 453 | 0 | 453 |
| Subtotal - 101-258/259 Network/Phone | 7,466 | 527 | 7,993 |
| 14 FM Svcs | 0 | 144,832 | 144,832 |
| Subtotal - 101-265 Facility Managemer | 0 | 144,832 | 144,832 |
| 15 Copy Central | 0 | 130 | 130 |
| Subtotal - 101-266 Mail/Copy | 0 | 130 | 130 |
| 24 Health Fitness | 0 | 59 | 59 |
| Subtotal - 296.1 County Fitness Center | 0 | 59 | 59 |
| 25 Fringe Processing | 0 | 27 | 27 |

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

Dept:10 101-261 FM Courthouse

| Department | First Incoming | Second Incoming | Courthouse |
|----------------------------------|-----------------------|------------------------|-------------------|
| 25 GF Other Fringe | \$0 | \$16 | \$16 |
| Subtotal - 677 Fringe Processing | 0 | 42 | 42 |
| 26 Property Insurance | 0 | 37,447 | 37,447 |
| 26 General Liability | 0 | 340 | 340 |
| 26 Public Officials Liability | 0 | 553 | 553 |
| Subtotal - 677-087 Insurance | 0 | 38,340 | 38,340 |
| Total Incoming | 26,645 | 186,141 | 212,786 |
| C. Total Allocated | | \$520,176 | \$520,176 |
| | | | 100.00% |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Courthouse Allocations

Dept:10 101-261 FM Courthouse

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 8 101-253 Treasurer | 2,836 | 5.71% | \$19,065 | \$0 | \$19,065 | \$0 | \$19,065 |
| 9 101-258/259 Network/Phone | 2,015 | 4.06% | 13,546 | 0 | 13,546 | 0 | 13,546 |
| 14 101-265 Facility Management | 2,846 | 5.73% | 19,132 | 0 | 19,132 | 11,815 | 30,947 |
| 21 101-316 Security | 196 | 0.39% | 1,318 | 0 | 1,318 | 814 | 2,131 |
| 27 101-101 Bd of Commissioners | 243 | 0.49% | 1,634 | 0 | 1,634 | 1,009 | 2,642 |
| 28 101-131 Circuit Court | 9,835 | 19.79% | 66,115 | 0 | 66,115 | 40,828 | 106,943 |
| 29 101-136 District Court | 4,701 | 9.46% | 31,602 | 0 | 31,602 | 19,515 | 51,117 |
| 31 101-148 Probate Court | 2,260 | 4.55% | 15,193 | 0 | 15,193 | 9,382 | 24,575 |
| 32 101-149 Family Court | 5,363 | 10.79% | 36,052 | 0 | 36,052 | 22,264 | 58,316 |
| 35 101-152 Probate - District Court | 3,232 | 6.50% | 21,727 | 0 | 21,727 | 13,417 | 35,144 |
| 38 101-215 Clerk | 4,752 | 9.56% | 31,945 | 0 | 31,945 | 19,727 | 51,672 |
| 40 101-229 Pros Attorney | 4,964 | 9.99% | 33,370 | 0 | 33,370 | 20,607 | 53,977 |
| 41 101-236 Register of Deeds | 641 | 1.29% | 4,309 | 0 | 4,309 | 2,661 | 6,970 |
| 46 101-275 Drain | 1,784 | 3.59% | 11,993 | 0 | 11,993 | 7,406 | 19,399 |
| 74 215.1-XXX Friend of the Court | 3,494 | 7.03% | 23,488 | 0 | 23,488 | 14,505 | 37,993 |
| 89 260 Indigent Defense | 264 | 0.53% | 1,775 | 0 | 1,775 | 1,096 | 2,871 |
| 153 Other | 264 | 0.53% | 1,775 | 0 | 1,775 | 1,096 | 2,871 |
| Subtotal | 49,690 | 100.00% | 334,035 | 0 | 334,035 | 186,141 | 520,176 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$334,035 | | \$520,176 |

Basis Units: Usable Square Footage
Source: Building Floorplans

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Allocation Summary

Dept:10 101-261 FM Courthouse

| Department | Courthouse | Total |
|-------------------------------------|-------------------|------------------|
| 8 101-253 Treasurer | \$19,065 | \$19,065 |
| 9 101-258/259 Network/Phone | 13,546 | 13,546 |
| 14 101-265 Facility Management | 30,947 | 30,947 |
| 21 101-316 Security | 2,131 | 2,131 |
| 27 101-101 Bd of Commissioners | 2,642 | 2,642 |
| 28 101-131 Circuit Court | 106,943 | 106,943 |
| 29 101-136 District Court | 51,117 | 51,117 |
| 31 101-148 Probate Court | 24,575 | 24,575 |
| 32 101-149 Family Court | 58,316 | 58,316 |
| 35 101-152 Probate - District Court | 35,144 | 35,144 |
| 38 101-215 Clerk | 51,672 | 51,672 |
| 40 101-229 Pros Attorney | 53,977 | 53,977 |
| 41 101-236 Register of Deeds | 6,970 | 6,970 |
| 46 101-275 Drain | 19,399 | 19,399 |
| 74 215.1-XXX Friend of the Court | 37,993 | 37,993 |
| 89 260 Indigent Defense | 2,871 | 2,871 |
| 153 Other | 2,871 | 2,871 |
| Total | \$520,176 | \$520,176 |

Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan

FY 2021
11/29/2022

Facilities Management – 911/EOC
Nature and Extent of Service

The Facility Management Department is responsible for the operation and maintenance of the County's real estate and buildings. Costs of the department relate to providing office space for County departments and grant programs, including performing the necessary maintenance, repair and upkeep programs to facilities as well as custodial services.

The Facility Management department provides intensive maintenance services to the 911/EOC Building. Costs for this service, including custodial services, maintenance services, utilities, grounds maintenance and other related costs have been allocated to all departments within the building based on their usable square footage.

Note: Expenses specifically relating to the Courthouse, Human Services Building, MCF, Dumont Lake, and Youth Home have been identified under separate schedules within this cost allocation 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 benefiting departments.

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

Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan

FY 2021
 11/29/2022

A. Department Costs

Dept:11 101-262 FM 911 EOC

| Description | | Amount | General Admin | Co. Services - 911/EOC |
|--------------------------------------|----|-------------------------|------------------|---------------------------|
| Personnel Costs | | | | |
| Salaries | S1 | 2,123 | 0 | 2,123 |
| <i>Salary % Split</i> | | | <i>.00%</i> | <i>100.00%</i> |
| Benefits | S | 212 | 0 | 212 |
| Subtotal - Personnel Costs | | <u>2,335</u> | 0 | <u>2,335</u> |
| Services & Supplies Cost | | | | |
| Gas Grease Oil | S | 2,346 | 0 | 2,346 |
| Janitorial Supplies | S | 2,041 | 0 | 2,041 |
| Building Maintenance Supplies | S | 2,115 | 0 | 2,115 |
| Equipment Maintenance Supplies | S | 1,309 | 0 | 1,309 |
| Janitor Supplies | S | 1,905 | 0 | 1,905 |
| Other Contractual Services | S | 4,868 | 0 | 4,868 |
| Public Utilities | S | 71,656 | 0 | 71,656 |
| Snow Removal | S | 9,033 | 0 | 9,033 |
| Building R&M | S | 2,345 | 0 | 2,345 |
| Equipment R&M | S | 4,879 | 0 | 4,879 |
| Grounds Care & Maintenance | S | 0 | 0 | 0 |
| Equipment | S | 0 | 0 | 0 |
| Subtotal - Services & Supplies | | <u>102,497</u> | 0 | <u>102,497</u> |
| Department Cost Total | | 104,832 | 0 | 104,832 |
| Adjustments to Cost | | | | |
| Subtotal - Adjustments | | <u>0</u> | 0 | <u>0</u> |
| Total Costs After Adjustments | | 104,832 | 0 | 104,832 |
| General Admin Distribution | | | 0 | 0 |
| Grand Total | | <u><u>\$104,832</u></u> | | <u><u>\$104,832</u></u> |

**Allegan County, Michigan
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11/29/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:11 101-262 FM 911 EOC

| Department | First Incoming | Second Incoming | Co. Services - 911/EOC |
|--|---------------------------|----------------------------|-----------------------------------|
| 2 Copiers | \$2 | \$0 | \$2 |
| 2 Computers | 6 | 0 | 6 |
| Subtotal - Equipment Depreciation | 7 | 0 | 7 |
| 3 Legal Services | 545 | 23 | 568 |
| Subtotal - 101-256 Administration Lega | 545 | 23 | 568 |
| 4 County Admin | 697 | 71 | 768 |
| Subtotal - 101-172 Administration | 697 | 71 | 768 |
| 5 Accounting/Finance | 3,897 | 415 | 4,312 |
| 5 Cost Plan | 240 | 0 | 240 |
| Subtotal - 101-201 Finance | 4,137 | 415 | 4,552 |
| 6 Audit | 115 | 0 | 115 |
| Subtotal - 101-202 Audit | 115 | 0 | 115 |
| 7 Personnel | 77 | 7 | 84 |
| Subtotal - 101-226 Human Resources | 77 | 7 | 84 |
| 8 General Fund | 3,231 | 564 | 3,794 |
| Subtotal - 101-253 Treasurer | 3,231 | 564 | 3,794 |
| 9 Network Services | 281 | 21 | 302 |
| 9 Telephone | 18 | 0 | 18 |
| Subtotal - 101-258/259 Network/Phone | 299 | 21 | 320 |
| 14 FM Svcs | 0 | 14,890 | 14,890 |
| Subtotal - 101-265 Facility Managemer | 0 | 14,890 | 14,890 |
| 15 Copy Central | 0 | 5 | 5 |
| Subtotal - 101-266 Mail/Copy | 0 | 5 | 5 |
| 19 Water Treatment | 0 | 357 | 357 |
| 19 Svc Ctr Grounds | 0 | 1,874 | 1,874 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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11/29/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:11 101-262 FM 911 EOC

| Department | First Incoming | Second Incoming | Co. Services - 911/EOC |
|--|----------------|------------------|------------------------|
| Subtotal - 101-272 Dumont LK | \$0 | \$2,232 | \$2,232 |
| 24 Health Fitness | 0 | 2 | 2 |
| Subtotal - 296.1 County Fitness Center | 0 | 2 | 2 |
| 25 Fringe Processing | 0 | 1 | 1 |
| 25 GF Other Fringe | 0 | 1 | 1 |
| Subtotal - 677 Fringe Processing | 0 | 2 | 2 |
| 26 Property Insurance | 0 | 9,552 | 9,552 |
| 26 General Liability | 0 | 116 | 116 |
| 26 Public Officials Liability | 0 | 22 | 22 |
| Subtotal - 677-087 Insurance | 0 | 9,690 | 9,690 |
| Total Incoming | 9,107 | 27,921 | 37,028 |
| C. Total Allocated | | \$141,860 | \$141,860 |
| | | | 100.00% |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Co. Services - 911/EOC Allocations

Dept:11 101-262 FM 911 EOC

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 57 101-426 Emerg Management | 365 | 8.75% | \$9,966 | \$0 | \$9,966 | \$2,442 | \$12,408 |
| 72 211.0-326 Central Dispatch | 3,808 | 91.25% | 103,973 | 0 | 103,973 | 25,479 | 129,452 |
| Subtotal | 4,173 | 100.00% | 113,939 | 0 | 113,939 | 27,921 | 141,860 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$113,939 | | \$141,860 |

Basis Units: Usable Square Footage by Occupant Dept
Source: Building Floorplans

Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan

FY 2021
11/29/2022

Allocation Summary

Dept:11 101-262 FM 911 EOC

| Department | Co. Services - 911/EOC | Total |
|-------------------------------|-----------------------------------|------------------|
| 57 101-426 Emerg Management | \$12,408 | \$12,408 |
| 72 211.0-326 Central Dispatch | 129,452 | 129,452 |
| Total | \$141,860 | \$141,860 |

**Facilities Management – Human Services Building
Nature and Extent of Service**

The Facility Management Department is responsible for the operation and maintenance of the County's real estate and buildings. Costs of the department relate to providing office space for County departments and grant programs, including performing the necessary maintenance, repair and upkeep programs to facilities as well as custodial services.

The Facility Management department provides intensive maintenance services to the Human Services Building. Costs for this service, including custodial services, maintenance services, utilities, grounds maintenance and other related costs have been allocated to all departments within the Human Services Building based on their usable square footage.

Note: Expenses specifically relating to the Courthouse, 911/EOC Building, MCF, Dumont Lake, and Youth Home have been identified under separate schedules within this cost allocation 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 benefiting departments.

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

Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan

FY 2021
11/29/2022

A. Department Costs

Dept:12 101-263 FM Human Services

| Description | | Amount | General Admin | Human Services Building |
|--------------------------------------|----|-------------------------|------------------|-------------------------------|
| Personnel Costs | | | | |
| Salaries | S1 | 31,441 | 0 | 31,441 |
| <i>Salary % Split</i> | | | <i>.00%</i> | <i>100.00%</i> |
| Benefits | S | 19,488 | 0 | 19,488 |
| Subtotal - Personnel Costs | | <u>50,929</u> | 0 | <u>50,929</u> |
| Services & Supplies Cost | | | | |
| Gas, Oil, Grease, & Anti-freeze | S | 0 | 0 | 0 |
| Janitor Supplies | S | 10,760 | 0 | 10,760 |
| Bldg Maintenance Supplies | S | 7,173 | 0 | 7,173 |
| Equip Maintenance Supplies | S | 2,326 | 0 | 2,326 |
| Memberships & Subscriptions | S | 1,281 | 0 | 1,281 |
| Janitor Supplies | S | 3,907 | 0 | 3,907 |
| Other Contractual Services | S | 10,815 | 0 | 10,815 |
| Utilities | S | 118,333 | 0 | 118,333 |
| Snow Removal | S | 5,025 | 0 | 5,025 |
| Bldg R&M | S | 235 | 0 | 235 |
| Equip R&M | S | 28,400 | 0 | 28,400 |
| Grounds Care R&M | S | 0 | 0 | 0 |
| Subtotal - Services & Supplies | | <u>188,255</u> | 0 | <u>188,255</u> |
| Department Cost Total | | 239,184 | 0 | 239,184 |
| Adjustments to Cost | | | | |
| Subtotal - Adjustments | | <u>0</u> | 0 | 0 |
| Total Costs After Adjustments | | 239,184 | 0 | 239,184 |
| General Admin Distribution | | | 0 | 0 |
| Grand Total | | <u><u>\$239,184</u></u> | | <u><u>\$239,184</u></u> |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:12 101-263 FM Human Services

| Department | First Incoming | Second Incoming | Human Services Building |
|--|-----------------------|------------------------|--------------------------------|
| 2 Copiers | \$26 | \$0 | \$26 |
| 2 Computers | 87 | 0 | 87 |
| Subtotal - Equipment Depreciation | 113 | 0 | 113 |
| 3 Legal Services | 1,243 | 52 | 1,295 |
| Subtotal - 101-256 Administration Lega | 1,243 | 52 | 1,295 |
| 4 County Admin | 1,590 | 162 | 1,752 |
| Subtotal - 101-172 Administration | 1,590 | 162 | 1,752 |
| 5 Accounting/Finance | 5,589 | 595 | 6,183 |
| 5 Cost Plan | 240 | 0 | 240 |
| Subtotal - 101-201 Finance | 5,829 | 595 | 6,423 |
| 6 Audit | 262 | 1 | 263 |
| Subtotal - 101-202 Audit | 262 | 1 | 263 |
| 7 Personnel | 1,199 | 106 | 1,305 |
| Subtotal - 101-226 Human Resources | 1,199 | 106 | 1,305 |
| 8 General Fund | 4,633 | 808 | 5,441 |
| Subtotal - 101-253 Treasurer | 4,633 | 808 | 5,441 |
| 9 Network Services | 4,368 | 328 | 4,697 |
| 9 Telephone | 282 | 0 | 282 |
| Subtotal - 101-258/259 Network/Phone | 4,650 | 328 | 4,979 |
| 14 FM Svcs | 0 | 105,103 | 105,103 |
| Subtotal - 101-265 Facility Managemer | 0 | 105,103 | 105,103 |
| 15 Copy Central | 0 | 81 | 81 |
| Subtotal - 101-266 Mail/Copy | 0 | 81 | 81 |
| 19 Water Treatment | 0 | 1,047 | 1,047 |
| 19 Svc Ctr Grounds | 0 | 13,231 | 13,231 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:12 101-263 FM Human Services

| Department | First Incoming | Second Incoming | Human Services Building |
|--|-----------------------|------------------------|--------------------------------|
| Subtotal - 101-272 Dumont LK | \$0 | \$14,278 | \$14,278 |
| 24 Health Fitness | 0 | 37 | 37 |
| Subtotal - 296.1 County Fitness Center | 0 | 37 | 37 |
| 25 Fringe Processing | 0 | 17 | 17 |
| 25 GF Other Fringe | 0 | 10 | 10 |
| Subtotal - 677 Fringe Processing | 0 | 26 | 26 |
| 26 Property Insurance | 0 | 20,794 | 20,794 |
| 26 General Liability | 0 | 264 | 264 |
| 26 Public Officials Liability | 0 | 345 | 345 |
| Subtotal - 677-087 Insurance | 0 | 21,403 | 21,403 |
| Total Incoming | 19,519 | 142,981 | 162,500 |
| C. Total Allocated | | \$401,684 | \$401,684 |
| | | | 100.00% |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Human Services Building Allocations

Dept:12 101-263 FM Human Services

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|------------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 9 101-258/259 Network/Phone | 278 | 0.67% | \$1,743 | \$0 | \$1,743 | \$0 | \$1,743 |
| 14 101-265 Facility Management | 4,985 | 12.08% | 31,252 | 0 | 31,252 | 17,390 | 48,642 |
| 24 296.1 County Fitness Center | 1,497 | 3.63% | 9,385 | 0 | 9,385 | 5,222 | 14,607 |
| 42 101-257 Coop Ext | 1,541 | 3.73% | 9,661 | 0 | 9,661 | 5,376 | 15,037 |
| 71 208.0-XXX Parks | 346 | 0.84% | 2,169 | 0 | 2,169 | 1,207 | 3,376 |
| 77 221.0-XXX Health Space | 9,870 | 23.92% | 61,878 | 0 | 61,878 | 34,431 | 96,309 |
| 89 260 Indigent Defense | 633 | 1.53% | 3,968 | 0 | 3,968 | 2,208 | 6,177 |
| 141 292.2 DHS Space | 16,666 | 40.39% | 104,484 | 0 | 104,484 | 58,138 | 162,623 |
| 143 294.0-684 Veterans Trust Board | 391 | 0.95% | 2,451 | 0 | 2,451 | 1,364 | 3,815 |
| 144 295.0-672 COA | 335 | 0.81% | 2,100 | 0 | 2,100 | 1,169 | 3,269 |
| 152 Michigan Works | 4,090 | 9.91% | 25,641 | 0 | 25,641 | 14,268 | 39,909 |
| 153 Other | 633 | 1.53% | 3,968 | 0 | 3,968 | 2,208 | 6,177 |
| Subtotal | 41,265 | 100.00% | 258,703 | 0 | 258,703 | 142,981 | 401,684 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$258,703 | | \$401,684 |

Basis Units: Usable Square Footage
Source: Building Floorplans

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Allocation Summary

Dept:12 101-263 FM Human Services

| Department | Human Services Building | Total |
|------------------------------------|--|------------------|
| 9 101-258/259 Network/Phone | \$1,743 | \$1,743 |
| 14 101-265 Facility Management | 48,642 | 48,642 |
| 24 296.1 County Fitness Center | 14,607 | 14,607 |
| 42 101-257 Coop Ext | 15,037 | 15,037 |
| 71 208.0-XXX Parks | 3,376 | 3,376 |
| 77 221.0-XXX Health Space | 96,309 | 96,309 |
| 89 260 Indigent Defense | 6,177 | 6,177 |
| 141 292.2 DHS Space | 162,623 | 162,623 |
| 143 294.0-684 Veterans Trust Board | 3,815 | 3,815 |
| 144 295.0-672 COA | 3,269 | 3,269 |
| 152 Michigan Works | 39,909 | 39,909 |
| 153 Other | 6,177 | 6,177 |
| Total | \$401,684 | \$401,684 |

**Facilities Management – Medical Care Facility
Nature and Extent of Service**

The Facility Management Department is responsible for the operation and maintenance of the County's real estate and buildings. Costs of the department relate to providing office space for County departments and grant programs, including performing the necessary maintenance, repair and upkeep programs to facilities as well as custodial services.

The Facility Management department provides intensive maintenance services to the Medical Care Facility. Costs for this service, including custodial services, maintenance services, utilities, grounds maintenance and other related costs have been allocated directly to the Medical Care Facility.

Note: Expenses specifically relating to the Courthouse, Human Services Building, 911/EOC Building, Dumont Lake, and Youth Home have been identified under separate schedules within this cost allocation 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 benefiting departments.

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

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

A. Department Costs

Dept:13 101-264 MCF Building

| Description | | Amount | General Admin | MCF Building |
|--------------------------------------|---|-----------------------|-----------------------|---------------|
| <hr/> | | | | |
| Personnel Costs | | | | |
| Salaries | S | 0 | 0 | 0 |
| <i>Salary % Split</i> | | | <i>.00%</i> | <i>.00%</i> |
| Benefits | S | 0 | 0 | 0 |
| Subtotal - Personnel Costs | | <hr/> 0 | <hr/> 0 | <hr/> 0 |
| | | | | |
| Services & Supplies Cost | | | | |
| Gas Grease Oil | P | 1,377 | 0 | 1,377 |
| Janitorial Supplies | P | 0 | 0 | 0 |
| Building Maintenance Supplies | P | 4,575 | 0 | 4,575 |
| Equipment Maintenance Supplies | P | 458 | 0 | 458 |
| Janitorial Services | P | 10,853 | 0 | 10,853 |
| Other Contractual Services | P | 12,808 | 0 | 12,808 |
| Public Utilities | P | 170,546 | 0 | 170,546 |
| Snow Removal | P | 5,920 | 0 | 5,920 |
| Building R&M | P | 1,170 | 0 | 1,170 |
| Equipment R&M | P | 45,736 | 0 | 45,736 |
| Equipment | P | 3,322 | 0 | 3,322 |
| Subtotal - Services & Supplies | | <hr/> 256,765 | <hr/> 0 | <hr/> 256,765 |
| | | | | |
| Department Cost Total | | 256,765 | 0 | 256,765 |
| | | | | |
| Adjustments to Cost | | | | |
| Subtotal - Adjustments | | <hr/> 0 | <hr/> 0 | <hr/> 0 |
| | | | | |
| Total Costs After Adjustments | | 256,765 | 0 | 256,765 |
| | | | | |
| General Admin Distribution | | | 0 | 0 |
| | | | | |
| Grand Total | | <hr/> <hr/> \$256,765 | <hr/> <hr/> \$256,765 | |

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

Dept:13 101-264 MCF Building

| Department | First Incoming | Second Incoming | MCF Building |
|--|-----------------------|------------------------|---------------------|
| 3 Legal Services | \$1,334 | \$56 | \$1,390 |
| Subtotal - 101-256 Administration Lega | 1,334 | 56 | 1,390 |
| 4 County Admin | 1,707 | 174 | 1,881 |
| Subtotal - 101-172 Administration | 1,707 | 174 | 1,881 |
| 5 Accounting/Finance | 1,772 | 189 | 1,961 |
| 5 Cost Plan | 240 | 0 | 240 |
| Subtotal - 101-201 Finance | 2,012 | 189 | 2,201 |
| 6 Audit | 281 | 1 | 282 |
| Subtotal - 101-202 Audit | 281 | 1 | 282 |
| 8 General Fund | 1,469 | 256 | 1,726 |
| Subtotal - 101-253 Treasurer | 1,469 | 256 | 1,726 |
| 14 FM Svcs | 0 | 99,007 | 99,007 |
| Subtotal - 101-265 Facility Managemer | 0 | 99,007 | 99,007 |
| 15 Mail Service | 0 | 634 | 634 |
| 15 Postage | 0 | 895 | 895 |
| Subtotal - 101-266 Mail/Copy | 0 | 1,528 | 1,528 |
| 19 Water Treatment | 0 | 13,205 | 13,205 |
| Subtotal - 101-272 Dumont LK | 0 | 13,205 | 13,205 |
| 26 Property Insurance | 0 | 16,320 | 16,320 |
| 26 General Liability | 0 | 284 | 284 |
| Subtotal - 677-087 Insurance | 0 | 16,604 | 16,604 |
| Total Incoming | 6,804 | 131,020 | 137,824 |
| C. Total Allocated | | \$394,589 | \$394,589 |
| | | 100.00% | |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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MCF Building Allocations

Dept:13 101-264 MCF Building

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-----------|
| 147 512.0-671 MCF Space | 100 | 100.00% | \$263,569 | \$0 | \$263,569 | \$131,020 | \$394,589 |
| Subtotal | 100 | 100.00% | 263,569 | 0 | 263,569 | 131,020 | 394,589 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$263,569 | | \$394,589 |

Basis Units: Direct to Medical Care Facility
Source:

Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan

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11/29/2022

Allocation Summary

Dept:13 101-264 MCF Building

| Department | MCF Building | Total |
|-------------------------|---------------------|--------------|
| 147 512.0-671 MCF Space | \$394,589 | \$394,589 |
| Total | \$394,589 | \$394,589 |

**Facilities Management – Administration
Nature and Extent of Service**

The Facility Management Department is responsible for the operation and maintenance of the County's real estate and buildings. Costs of the department relate to providing office space for County departments and grant programs, including performing the necessary maintenance, repair and upkeep programs to facilities as well as custodial services.

- **Facility Management Services** – The Facility Management department provides intensive maintenance services to all County Buildings. Maintenance costs have been allocated to all maintained facilities based on the gross square footage of each building.

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 benefiting departments.

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

Allegan County, Michigan
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 11/29/2022

A. Department Costs

Dept:14 101-265 Facility Management

| Description | | Amount | General Admin | FM Svcs |
|--------------------------------------|----|------------------|------------------|------------------|
| Personnel Costs | | | | |
| Salaries | S1 | 440,563 | 0 | 440,563 |
| <i>Salary % Split</i> | | | <i>.00%</i> | <i>100.00%</i> |
| Benefits | S | 217,368 | 0 | 217,368 |
| Subtotal - Personnel Costs | | 657,931 | 0 | 657,931 |
| Services & Supplies Cost | | | | |
| Office Supplies | S | 570 | 0 | 570 |
| Gas Grease Oil | S | 10,404 | 0 | 10,404 |
| Janitorial Supplies | S | 0 | 0 | 0 |
| Bldg Maint Supplies | S | 14,262 | 0 | 14,262 |
| Equip Maint Supplies | S | 130 | 0 | 130 |
| Memberships/subscriptions | S | 1,824 | 0 | 1,824 |
| Janitorial Services | S | 0 | 0 | 0 |
| Other Contractual Services | S | 164 | 0 | 164 |
| Travel Expenses - Routine | S | 227 | 0 | 227 |
| Education/Training - Room/Board | S | 0 | 0 | 0 |
| Education/Training - Travel | S | 0 | 0 | 0 |
| Education/Training - Registration | S | 1,629 | 0 | 1,629 |
| Public Utilities | S | 0 | 0 | 0 |
| Snow Removal | S | 0 | 0 | 0 |
| Building Repairs & Maintenance | S | 0 | 0 | 0 |
| Equipment Repair & Maintenance | S | 760 | 0 | 760 |
| Vehicle Repair & Maintenance | S | 4,440 | 0 | 4,440 |
| Office Equip Repair & Maintenance | S | 0 | 0 | 0 |
| Grounds Care & Maintenance | S | 0 | 0 | 0 |
| Equipment Rental | S | 637 | 0 | 637 |
| Equipment | S | 11,585 | 0 | 11,585 |
| Audit Adjustment | S | 0 | 0 | 0 |
| Subtotal - Services & Supplies | | 46,632 | 0 | 46,632 |
| Department Cost Total | | 704,563 | 0 | 704,563 |
| Adjustments to Cost | | | | |
| Subtotal - Adjustments | | 0 | 0 | 0 |
| Total Costs After Adjustments | | 704,563 | 0 | 704,563 |
| General Admin Distribution | | | 0 | 0 |
| Grand Total | | \$704,563 | | \$704,563 |

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B. Incoming Costs - (Default Spread Expense%)

Dept:14 101-265 Facility Management

| Department | First Incoming | Second Incoming | FM Svcs |
|--|-----------------------|------------------------|----------------|
| 1 Courthouse Building | \$8,309 | \$18 | \$8,328 |
| 1 Human Services Building | 12,095 | 39 | 12,133 |
| 1 County Services Building | 847 | 22 | 869 |
| 1 Facilities Management | 5,983 | 0 | 5,983 |
| Subtotal - Building Depreciation | 27,234 | 79 | 27,313 |
| 2 Copiers | 198 | 0 | 198 |
| 2 Computers | 672 | 0 | 672 |
| 2 Courthouse | 690 | 0 | 690 |
| 2 Facilities | 27,920 | 0 | 27,920 |
| 2 Vehicles | 15,892 | 0 | 15,892 |
| Subtotal - Equipment Depreciation | 45,373 | 0 | 45,373 |
| 3 Legal Services | 3,660 | 154 | 3,815 |
| Subtotal - 101-256 Administration Lega | 3,660 | 154 | 3,815 |
| 4 County Admin | 4,685 | 476 | 5,161 |
| Subtotal - 101-172 Administration | 4,685 | 476 | 5,161 |
| 5 Accounting/Finance | 7,150 | 761 | 7,910 |
| 5 Cost Plan | 240 | 0 | 240 |
| Subtotal - 101-201 Finance | 7,390 | 761 | 8,150 |
| 6 Audit | 771 | 3 | 774 |
| Subtotal - 101-202 Audit | 771 | 3 | 774 |
| 7 Personnel | 9,241 | 815 | 10,057 |
| Subtotal - 101-226 Human Resources | 9,241 | 815 | 10,057 |
| 8 General Fund | 5,927 | 1,034 | 6,961 |
| Subtotal - 101-253 Treasurer | 5,927 | 1,034 | 6,961 |
| 9 Network Services | 33,662 | 2,531 | 36,193 |
| 9 Telephone | 2,175 | 0 | 2,175 |
| Subtotal - 101-258/259 Network/Phone | 35,838 | 2,531 | 38,369 |
| 10 Courthouse | 19,132 | 11,815 | 30,947 |

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

Dept:14 101-265 Facility Management

| Department | First Incoming | Second Incoming | FM Svcs |
|--|-----------------------|------------------------|------------------|
| Subtotal - 101-261 FM Courthouse | \$19,132 | \$11,815 | \$30,947 |
| 12 Human Services Building | 31,252 | 17,390 | 48,642 |
| Subtotal - 101-263 FM Human Service: | 31,252 | 17,390 | 48,642 |
| 15 Mail Service | 0 | 4 | 4 |
| 15 Postage | 0 | 159 | 159 |
| 15 Copy Central | 0 | 624 | 624 |
| Subtotal - 101-266 Mail/Copy | 0 | 787 | 787 |
| 18 County Svc Building | 0 | 13,303 | 13,303 |
| Subtotal - 101-270 Co Services Buildin | 0 | 13,303 | 13,303 |
| 19 Water Treatment | 0 | 212 | 212 |
| Subtotal - 101-272 Dumont LK | 0 | 212 | 212 |
| 21 Courthouse Security | 0 | 15,652 | 15,652 |
| Subtotal - 101-316 Security | 0 | 15,652 | 15,652 |
| 24 Health Fitness | 0 | 282 | 282 |
| Subtotal - 296.1 County Fitness Center | 0 | 282 | 282 |
| 25 Fringe Processing | 0 | 128 | 128 |
| 25 GF Other Fringe | 0 | 75 | 75 |
| Subtotal - 677 Fringe Processing | 0 | 203 | 203 |
| 26 Property Insurance | 0 | 181 | 181 |
| 26 General Liability | 0 | 778 | 778 |
| 26 Public Officials Liability | 0 | 2,656 | 2,656 |
| 26 Auto Liability | 0 | 8,122 | 8,122 |
| Subtotal - 677-087 Insurance | 0 | 11,737 | 11,737 |
| Total Incoming | 190,503 | 77,235 | 267,737 |
| C. Total Allocated | | \$972,300 | \$972,300 |
| | | 100.00% | |

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FM Svcs Allocations

Dept:14 101-265 Facility Management

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|---------------------------------|----------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 10 101-261 FM Courthouse | 82,680 | 16.18% | \$144,832 | \$0 | \$144,832 | \$0 | \$144,832 |
| 11 101-262 FM 911 EOC | 8,500 | 1.66% | 14,890 | 0 | 14,890 | 0 | 14,890 |
| 12 101-263 FM Human Services | 60,000 | 11.74% | 105,103 | 0 | 105,103 | 0 | 105,103 |
| 13 101-264 MCF Building | 56,520 | 11.06% | 99,007 | 0 | 99,007 | 0 | 99,007 |
| 16 101-268 MH CMH Admin | 11,310 | 2.21% | 19,812 | 0 | 19,812 | 2,880 | 22,692 |
| 17 101-269 Jail Building | 200,890 | 39.32% | 351,904 | 0 | 351,904 | 51,162 | 403,066 |
| 18 101-270 Co Services Building | 28,000 | 5.48% | 49,048 | 0 | 49,048 | 7,131 | 56,179 |
| 19 101-272 Dumont LK | 1,035 | 0.20% | 1,813 | 0 | 1,813 | 264 | 2,077 |
| 20 101-273 Youth Home | 22,000 | 4.31% | 38,538 | 0 | 38,538 | 5,603 | 44,141 |
| 43 101-260 FM Animal | 5,670 | 1.11% | 9,932 | 0 | 9,932 | 1,444 | 11,376 |
| 44 101-267 MH ACC Connect | 11,570 | 2.26% | 20,267 | 0 | 20,267 | 2,947 | 23,214 |
| 81 230.0-676 Transportation | 22,788 | 4.46% | 39,918 | 0 | 39,918 | 5,804 | 45,722 |
| Subtotal | 510,963 | 100.00% | 895,066 | 0 | 895,066 | 77,235 | 972,300 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$895,066 | | \$972,300 |

Basis Units: Gross square footage of building maintained
Source: Facility Management Dept

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Allocation Summary

Dept:14 101-265 Facility Management

| Department | FM Svcs | Total |
|---------------------------------|------------------|------------------|
| 10 101-261 FM Courthouse | \$144,832 | \$144,832 |
| 11 101-262 FM 911 EOC | 14,890 | 14,890 |
| 12 101-263 FM Human Services | 105,103 | 105,103 |
| 13 101-264 MCF Building | 99,007 | 99,007 |
| 16 101-268 MH CMH Admin | 22,692 | 22,692 |
| 17 101-269 Jail Building | 403,066 | 403,066 |
| 18 101-270 Co Services Building | 56,179 | 56,179 |
| 19 101-272 Dumont LK | 2,077 | 2,077 |
| 20 101-273 Youth Home | 44,141 | 44,141 |
| 43 101-260 FM Animal | 11,376 | 11,376 |
| 44 101-267 MH ACC Connect | 23,214 | 23,214 |
| 81 230.0-676 Transportation | 45,722 | 45,722 |
| Total | \$972,300 | \$972,300 |

**Facilities Management – Mail/ Copy Service
Nature and Extent of Service**

The Facility Management Department is responsible for the operation of the mail and central copy machine services for the County. The cost for postage services, including wages, fringes, office supplies, postage supplies, equipment maintenance, and travel are paid out of a central general ledger account.

- **Mail Service** - The wages, fringes and costs other than postage relating to the mail service have been identified and allocated to each department based on the number of pieces of mail processed for the year.
- **Postage** – The cost of the metered postage has been allocated to each department based on the amount of actual postage used for the year.
- **Copy Center** – costs relating to the purchase of copy paper for the central copy machines have been allocated to all departments based on their FTE count for the year.

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 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:15 101-266 Mail/Copy

| Description | | Amount | General Admin | Mail Service | Postage | Copy Central |
|--------------------------------------|----|------------------|------------------|-----------------|------------------|-----------------|
| Personnel Costs | | | | | | |
| Salaries | S1 | 38,897 | 0 | 38,897 | 0 | 0 |
| <i>Salary % Split</i> | | | <i>.00%</i> | <i>100.00%</i> | <i>.00%</i> | <i>.00%</i> |
| Benefits | S | 6,051 | 0 | 6,051 | 0 | 0 |
| Subtotal - Personnel Costs | | 44,948 | 0 | 44,948 | 0 | 0 |
| Services & Supplies Cost | | | | | | |
| Office Supplies | P | 32,082 | 0 | 676 | 0 | 31,406 |
| Postage | P | 142,541 | 0 | 0 | 142,541 | 0 |
| Gas Grease Oil | S | 620 | 0 | 620 | 0 | 0 |
| Equipment Maintenance Supplies | S | 1,542 | 0 | 1,542 | 0 | 0 |
| Other Contractual Services | S | 0 | 0 | 0 | 0 | 0 |
| Equipment Rental | S | 5,343 | 0 | 5,343 | 0 | 0 |
| 644.00 Sales - Other | P | (5,568) | 0 | (5,568) | 0 | 0 |
| 644.01 Sales - Other Paper | P | (1,908) | 0 | 0 | 0 | (1,908) |
| 644.02 Sales - Other Postage | P | (33,159) | 0 | 0 | (33,159) | 0 |
| Subtotal - Services & Supplies | | 141,493 | 0 | 2,613 | 109,382 | 29,498 |
| Department Cost Total | | 186,441 | 0 | 47,561 | 109,382 | 29,498 |
| Adjustments to Cost | | | | | | |
| Subtotal - Adjustments | | 0 | 0 | 0 | 0 | 0 |
| Total Costs After Adjustments | | 186,441 | 0 | 47,561 | 109,382 | 29,498 |
| General Admin Distribution | | | 0 | 0 | 0 | 0 |
| Grand Total | | \$186,441 | | \$47,561 | \$109,382 | \$29,498 |

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B. Incoming Costs - (Default Spread Custom%)

Dept:15 101-266 Mail/Copy

| Department | First Incoming | Second Incoming | Mail Service | Postage | Copy Central |
|--|----------------|-----------------|--------------|---------|--------------|
| 2 Copiers | \$24 | \$0 | \$24 | \$0 | \$0 |
| 2 Computers | 80 | 0 | 80 | 0 | 0 |
| Subtotal - Equipment Depreciation | 104 | 0 | 104 | 0 | 0 |
| 3 Legal Services | 1,180 | 50 | 1,229 | 0 | 0 |
| Subtotal - 101-256 Administration Lega | 1,180 | 50 | 1,229 | 0 | 0 |
| 4 County Admin | 1,510 | 153 | 1,663 | 0 | 0 |
| Subtotal - 101-172 Administration | 1,510 | 153 | 1,663 | 0 | 0 |
| 5 Accounting/Finance | 2,759 | 294 | 3,053 | 0 | 0 |
| 5 Cost Plan | 720 | 0 | 720 | 0 | 0 |
| Subtotal - 101-201 Finance | 3,479 | 294 | 3,773 | 0 | 0 |
| 6 Audit | 248 | 1 | 249 | 0 | 0 |
| Subtotal - 101-202 Audit | 248 | 1 | 249 | 0 | 0 |
| 7 Personnel | 1,100 | 97 | 1,197 | 0 | 0 |
| Subtotal - 101-226 Human Resources | 1,100 | 97 | 1,197 | 0 | 0 |
| 8 General Fund | 2,287 | 399 | 2,686 | 0 | 0 |
| Subtotal - 101-253 Treasurer | 2,287 | 399 | 2,686 | 0 | 0 |
| 9 Network Services | 4,007 | 301 | 4,309 | 0 | 0 |
| 9 Telephone | 259 | 0 | 259 | 0 | 0 |
| Subtotal - 101-258/259 Network/Phone | 4,266 | 301 | 4,568 | 0 | 0 |
| 15 Copy Central | 0 | 74 | 74 | 0 | 0 |
| Subtotal - 101-266 Mail/Copy | 0 | 74 | 74 | 0 | 0 |
| 24 Health Fitness | 0 | 34 | 34 | 0 | 0 |
| Subtotal - 296.1 County Fitness Center | 0 | 34 | 34 | 0 | 0 |
| 25 Fringe Processing | 0 | 15 | 15 | 0 | 0 |
| 25 GF Other Fringe | 0 | 9 | 9 | 0 | 0 |

**Allegan County, Michigan
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B. Incoming Costs - (Default Spread Custom%)

Dept:15 101-266 Mail/Copy

| Department | First Incoming | Second Incoming | Mail Service | Postage | Copy Central |
|----------------------------------|-----------------------|------------------------|---------------------|----------------|---------------------|
| Subtotal - 677 Fringe Processing | \$0 | \$24 | \$24 | \$0 | \$0 |
| 26 General Liability | 0 | 251 | 251 | 0 | 0 |
| 26 Public Officials Liability | 0 | 316 | 316 | 0 | 0 |
| Subtotal - 677-087 Insurance | 0 | 567 | 567 | 0 | 0 |
| Total Incoming | 14,175 | 1,994 | 16,169 | 0 | 0 |
| C. Total Allocated | | \$202,610 | \$63,730 | \$109,382 | \$29,498 |
| | | | 31.45% | 53.99% | 14.56% |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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Mail Service Allocations

Dept:15 101-266 Mail/Copy

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--------------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|--------|
| 4 101-172 Administration | 25 | 0.01% | \$7 | \$0 | \$7 | \$0 | \$7 |
| 5 101-201 Finance | 432 | 0.21% | 129 | 0 | 129 | 0 | 129 |
| 7 101-226 Human Resources | 2,698 | 1.31% | 806 | 0 | 806 | 0 | 806 |
| 8 101-253 Treasurer | 21,996 | 10.64% | 6,571 | 0 | 6,571 | 0 | 6,571 |
| 9 101-258/259 Network/Phone | 1 | 0.00% | 0 | 0 | 0 | 0 | 0 |
| 13 101-264 MCF Building | 2,121 | 1.03% | 634 | 0 | 634 | 0 | 634 |
| 14 101-265 Facility Management | 13 | 0.01% | 4 | 0 | 4 | 0 | 4 |
| 20 101-273 Youth Home | 476 | 0.23% | 142 | 0 | 142 | 5 | 147 |
| 27 101-101 Bd of Commissioners | 4 | 0.00% | 1 | 0 | 1 | 0 | 1 |
| 28 101-131 Circuit Court | 20,722 | 10.03% | 6,191 | 0 | 6,191 | 230 | 6,421 |
| 29 101-136 District Court | 52,660 | 25.48% | 15,732 | 0 | 15,732 | 585 | 16,317 |
| 30 101-147 Jury Board | 9,095 | 4.40% | 2,717 | 0 | 2,717 | 101 | 2,818 |
| 31 101-148 Probate Court | 4,476 | 2.17% | 1,337 | 0 | 1,337 | 50 | 1,387 |
| 32 101-149 Family Court | 114 | 0.06% | 34 | 0 | 34 | 1 | 35 |
| 34 101-151 Probate - Circuit Court | 629 | 0.30% | 188 | 0 | 188 | 7 | 195 |
| 38 101-215 Clerk | 12,903 | 6.24% | 3,855 | 0 | 3,855 | 143 | 3,998 |
| 39 101-225 Equalization | 1,278 | 0.62% | 382 | 0 | 382 | 14 | 396 |
| 40 101-229 Pros Attorney | 7,732 | 3.74% | 2,310 | 0 | 2,310 | 86 | 2,396 |
| 41 101-236 Register of Deeds | 3,182 | 1.54% | 951 | 0 | 951 | 35 | 986 |
| 42 101-257 Coop Ext | 2,208 | 1.07% | 660 | 0 | 660 | 25 | 684 |
| 46 101-275 Drain | 12,759 | 6.17% | 3,812 | 0 | 3,812 | 142 | 3,954 |
| 48 101-301 Sheriff | 9,271 | 4.49% | 2,770 | 0 | 2,770 | 103 | 2,873 |
| 56 101-403 Land Information Services | 1 | 0.00% | 0 | 0 | 0 | 0 | 0 |
| 57 101-426 Emerg Management | 10 | 0.00% | 3 | 0 | 3 | 0 | 3 |
| 59 101-430 Animal | 28 | 0.01% | 8 | 0 | 8 | 0 | 9 |
| 71 208.0-XXX Parks | 807 | 0.39% | 241 | 0 | 241 | 9 | 250 |
| 72 211.0-326 Central Dispatch | 85 | 0.04% | 25 | 0 | 25 | 1 | 26 |
| 74 215.1-XXX Friend of the Court | 23,269 | 11.26% | 6,951 | 0 | 6,951 | 259 | 7,210 |
| 76 221.0-XXX Health | 3,887 | 1.88% | 1,161 | 0 | 1,161 | 43 | 1,204 |
| 78 221.1 Solid Waste | 83 | 0.04% | 25 | 0 | 25 | 1 | 26 |
| 81 230.0-676 Transportation | 39 | 0.02% | 12 | 0 | 12 | 0 | 12 |
| 89 260 Indigent Defense | 1,491 | 0.72% | 445 | 0 | 445 | 17 | 462 |
| 120 279.0-642 CESF - COVID19 | 11,790 | 5.71% | 3,522 | 0 | 3,522 | 131 | 3,653 |
| 143 294.0-684 Veterans Trust Board | 366 | 0.18% | 109 | 0 | 109 | 4 | 113 |

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Mail Service Allocations

Dept:15 101-266 Mail/Copy

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|---------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| Subtotal | 206,651 | 100.00% | 61,736 | 0 | 61,736 | 1,994 | 63,730 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$61,736 | | \$63,730 |

Basis Units: Number of mail pieces processed
Source: Facilities Management Dept

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Postage Allocations

Dept:15 101-266 Mail/Copy

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--------------------------------------|-----------|--------------------|------------------|---------------|-----------------------|-------------------|--------|
| 4 101-172 Administration | 13.80 | 0.01% | \$11 | \$0 | \$11 | \$0 | \$11 |
| 5 101-201 Finance | 194.72 | 0.14% | 158 | 0 | 158 | 0 | 158 |
| 7 101-226 Human Resources | 1,869.49 | 1.38% | 1,514 | 0 | 1,514 | 0 | 1,514 |
| 8 101-253 Treasurer | 10,604.15 | 7.85% | 8,587 | 0 | 8,587 | 0 | 8,587 |
| 9 101-258/259 Network/Phone | 8.55 | 0.01% | 7 | 0 | 7 | 0 | 7 |
| 13 101-264 MCF Building | 1,104.80 | 0.82% | 895 | 0 | 895 | 0 | 895 |
| 14 101-265 Facility Management | 196.28 | 0.15% | 159 | 0 | 159 | 0 | 159 |
| 20 101-273 Youth Home | 309.52 | 0.23% | 251 | 0 | 251 | 0 | 251 |
| 27 101-101 Bd of Commissioners | 1.87 | 0.00% | 2 | 0 | 2 | 0 | 2 |
| 28 101-131 Circuit Court | 10,188.16 | 7.54% | 8,250 | 0 | 8,250 | 0 | 8,250 |
| 29 101-136 District Court | 25,352.29 | 18.77% | 20,530 | 0 | 20,530 | 0 | 20,530 |
| 30 101-147 Jury Board | 4,437.87 | 3.29% | 3,594 | 0 | 3,594 | 0 | 3,594 |
| 31 101-148 Probate Court | 2,674.72 | 1.98% | 2,166 | 0 | 2,166 | 0 | 2,166 |
| 32 101-149 Family Court | 131.63 | 0.10% | 107 | 0 | 107 | 0 | 107 |
| 34 101-151 Probate - Circuit Court | 474.74 | 0.35% | 384 | 0 | 384 | 0 | 384 |
| 38 101-215 Clerk | 8,356.30 | 6.19% | 6,767 | 0 | 6,767 | 0 | 6,767 |
| 39 101-225 Equalization | 1,673.72 | 1.24% | 1,355 | 0 | 1,355 | 0 | 1,355 |
| 40 101-229 Pros Attorney | 4,027.20 | 2.98% | 3,261 | 0 | 3,261 | 0 | 3,261 |
| 41 101-236 Register of Deeds | 3,833.07 | 2.84% | 3,104 | 0 | 3,104 | 0 | 3,104 |
| 42 101-257 Coop Ext | 1,015.93 | 0.75% | 823 | 0 | 823 | 0 | 823 |
| 46 101-275 Drain | 6,470.06 | 4.79% | 5,239 | 0 | 5,239 | 0 | 5,239 |
| 48 101-301 Sheriff | 5,285.23 | 3.91% | 4,280 | 0 | 4,280 | 0 | 4,280 |
| 56 101-403 Land Information Services | 1.40 | 0.00% | 1 | 0 | 1 | 0 | 1 |
| 57 101-426 Emerg Management | 22.89 | 0.02% | 19 | 0 | 19 | 0 | 19 |
| 59 101-430 Animal | 17.07 | 0.01% | 14 | 0 | 14 | 0 | 14 |
| 71 208.0-XXX Parks | 635.75 | 0.47% | 515 | 0 | 515 | 0 | 515 |
| 72 211.0-326 Central Dispatch | 50.60 | 0.04% | 41 | 0 | 41 | 0 | 41 |
| 74 215.1-XXX Friend of the Court | 13,387.75 | 9.91% | 10,841 | 0 | 10,841 | 0 | 10,841 |
| 76 221.0-XXX Health | 2,952.41 | 2.19% | 2,391 | 0 | 2,391 | 0 | 2,391 |
| 78 221.1 Solid Waste | 71.17 | 0.05% | 58 | 0 | 58 | 0 | 58 |
| 81 230.0-676 Transportation | 22.42 | 0.02% | 18 | 0 | 18 | 0 | 18 |
| 89 260 Indigent Defense | 804.72 | 0.60% | 652 | 0 | 652 | 0 | 652 |
| 120 279.0-642 CESF - COVID19 | 28,548.63 | 21.14% | 23,119 | 0 | 23,119 | 0 | 23,119 |
| 143 294.0-684 Veterans Trust Board | 333.23 | 0.25% | 270 | 0 | 270 | 0 | 270 |

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Postage Allocations

Dept:15 101-266 Mail/Copy

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| Subtotal | 135,072.14 | 100.00% | 109,382 | 0 | 109,382 | 0 | 109,382 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$109,382 | | \$109,382 |

Basis Units: Amount of Postage used
Source: Facilities Management Dept

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Copy Central Allocations

Dept:15 101-266 Mail/Copy

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 3 101-256 Administration Legal Counsel | 0.69 | 0.17% | \$51 | \$0 | \$51 | \$0 | \$51 |
| 4 101-172 Administration | 2.50 | 0.63% | 186 | 0 | 186 | 0 | 186 |
| 5 101-201 Finance | 4.95 | 1.25% | 368 | 0 | 368 | 0 | 368 |
| 7 101-226 Human Resources | 3.80 | 0.96% | 282 | 0 | 282 | 0 | 282 |
| 8 101-253 Treasurer | 6.98 | 1.76% | 519 | 0 | 519 | 0 | 519 |
| 9 101-258/259 Network/Phone | 9.40 | 2.37% | 699 | 0 | 699 | 0 | 699 |
| 10 101-261 FM Courthouse | 1.75 | 0.44% | 130 | 0 | 130 | 0 | 130 |
| 11 101-262 FM 911 EOC | 0.07 | 0.02% | 5 | 0 | 5 | 0 | 5 |
| 12 101-263 FM Human Services | 1.09 | 0.27% | 81 | 0 | 81 | 0 | 81 |
| 14 101-265 Facility Management | 8.40 | 2.12% | 624 | 0 | 624 | 0 | 624 |
| 15 101-266 Mail/Copy | 1.00 | 0.25% | 74 | 0 | 74 | 0 | 74 |
| 17 101-269 Jail Building | 1.45 | 0.37% | 108 | 0 | 108 | 0 | 108 |
| 18 101-270 Co Services Building | 1.00 | 0.25% | 74 | 0 | 74 | 0 | 74 |
| 21 101-316 Security | 5.07 | 1.28% | 377 | 0 | 377 | 0 | 377 |
| 26 677-087 Insurance | 0.63 | 0.16% | 47 | 0 | 47 | 0 | 47 |
| 27 101-101 Bd of Commissioners | 7.00 | 1.76% | 520 | 0 | 520 | 0 | 520 |
| 28 101-131 Circuit Court | 8.00 | 2.02% | 595 | 0 | 595 | 0 | 595 |
| 29 101-136 District Court | 19.26 | 4.85% | 1,431 | 0 | 1,431 | 0 | 1,431 |
| 31 101-148 Probate Court | 3.90 | 0.98% | 290 | 0 | 290 | 0 | 290 |
| 32 101-149 Family Court | 5.50 | 1.39% | 409 | 0 | 409 | 0 | 409 |
| 35 101-152 Probate - District Court | 5.17 | 1.30% | 384 | 0 | 384 | 0 | 384 |
| 37 101-191 Elections | 1.00 | 0.25% | 74 | 0 | 74 | 0 | 74 |
| 38 101-215 Clerk | 8.04 | 2.03% | 598 | 0 | 598 | 0 | 598 |
| 39 101-225 Equalization | 4.46 | 1.12% | 331 | 0 | 331 | 0 | 331 |
| 40 101-229 Pros Attorney | 15.55 | 3.92% | 1,156 | 0 | 1,156 | 0 | 1,156 |
| 41 101-236 Register of Deeds | 3.80 | 0.96% | 282 | 0 | 282 | 0 | 282 |
| 43 101-260 FM Animal | 0.07 | 0.02% | 5 | 0 | 5 | 0 | 5 |
| 46 101-275 Drain | 3.64 | 0.92% | 271 | 0 | 271 | 0 | 271 |
| 47 101-291 Record Management | 1.45 | 0.37% | 108 | 0 | 108 | 0 | 108 |
| 48 101-301 Sheriff | 46.88 | 11.81% | 3,484 | 0 | 3,484 | 0 | 3,484 |
| 49 101-303 WEMET | 1.00 | 0.25% | 74 | 0 | 74 | 0 | 74 |
| 50 101-304/305 SCAT | 3.01 | 0.76% | 224 | 0 | 224 | 0 | 224 |
| 51 101-314 Reserves | 1.27 | 0.32% | 94 | 0 | 94 | 0 | 94 |
| 52 101-315 Detective | 5.00 | 1.26% | 372 | 0 | 372 | 0 | 372 |
| 53 101-331 Marine | 1.64 | 0.41% | 122 | 0 | 122 | 0 | 122 |
| 54 101-351 Jail | 34.67 | 8.74% | 2,577 | 0 | 2,577 | 0 | 2,577 |
| 55 101-352 Inmate Program | 4.56 | 1.15% | 339 | 0 | 339 | 0 | 339 |
| 56 101-403 Land Information Services | 1.92 | 0.48% | 143 | 0 | 143 | 0 | 143 |
| 57 101-426 Emerg Management | 1.73 | 0.44% | 129 | 0 | 129 | 0 | 129 |
| 58 101-427 LEPC | 0.62 | 0.16% | 46 | 0 | 46 | 0 | 46 |
| 59 101-430 Animal | 1.02 | 0.26% | 76 | 0 | 76 | 0 | 76 |
| 61 101-441 DPW | 0.20 | 0.05% | 15 | 0 | 15 | 0 | 15 |

**Allegan County, Michigan
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Copy Central Allocations

Dept:15 101-266 Mail/Copy

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|---|---------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 66 101-681 Vets Burial | 1.60 | 0.40% | \$119 | \$0 | \$119 | \$0 | \$119 |
| 71 208.0-XXX Parks | 5.23 | 1.32% | 389 | 0 | 389 | 0 | 389 |
| 72 211.0-326 Central Dispatch | 23.31 | 5.87% | 1,732 | 0 | 1,732 | 0 | 1,732 |
| 74 215.1-XXX Friend of the Court | 17.44 | 4.39% | 1,296 | 0 | 1,296 | 0 | 1,296 |
| 76 221.0-XXX Health | 30.19 | 7.61% | 2,244 | 0 | 2,244 | 0 | 2,244 |
| 81 230.0-676 Transportation | 2.68 | 0.68% | 199 | 0 | 199 | 0 | 199 |
| 82 230.0-677 Transportation | 1.00 | 0.25% | 74 | 0 | 74 | 0 | 74 |
| 89 260 Indigent Defense | 8.25 | 2.08% | 613 | 0 | 613 | 0 | 613 |
| 91 263.5-200 Concealed Weapons | 0.73 | 0.18% | 54 | 0 | 54 | 0 | 54 |
| 104 279.0-151 SSSPP Grant | 1.00 | 0.25% | 74 | 0 | 74 | 0 | 74 |
| 107 279.0-301 Snowmobile Grant | 0.11 | 0.03% | 8 | 0 | 8 | 0 | 8 |
| 110 279.0-331 | 0.61 | 0.15% | 45 | 0 | 45 | 0 | 45 |
| 124 279.1-228 Victims Rights Grant | 2.36 | 0.59% | 175 | 0 | 175 | 0 | 175 |
| 125 280.7 Sheriff Contracts | 10.05 | 2.53% | 747 | 0 | 747 | 0 | 747 |
| 126 280.6 Wayland Township | 1.94 | 0.49% | 144 | 0 | 144 | 0 | 144 |
| 129 289.5-259 Technology Contracts | 0.61 | 0.15% | 45 | 0 | 45 | 0 | 45 |
| 131 292.1-614 Comm Resc | 3.35 | 0.84% | 249 | 0 | 249 | 0 | 249 |
| 132 292.1-653 Diversion | 1.00 | 0.25% | 74 | 0 | 74 | 0 | 74 |
| 134 292.1-656 CC Admin | 4.10 | 1.03% | 305 | 0 | 305 | 0 | 305 |
| 135 292.1-661 Food Prep | 2.57 | 0.65% | 191 | 0 | 191 | 0 | 191 |
| 137 292.1-664 Juv Detention | 14.76 | 3.72% | 1,097 | 0 | 1,097 | 0 | 1,097 |
| 138 292.1-665 Comm Probation | 5.00 | 1.26% | 372 | 0 | 372 | 0 | 372 |
| 139 292.1-666 Cheever | 14.56 | 3.67% | 1,082 | 0 | 1,082 | 0 | 1,082 |
| 142 293.0-681 Soldiers | 0.75 | 0.19% | 56 | 0 | 56 | 0 | 56 |
| 144 295.0-672 COA | 2.55 | 0.64% | 190 | 0 | 190 | 0 | 190 |
| 149 620.0-253 Tax Reversn | 1.32 | 0.33% | 98 | 0 | 98 | 0 | 98 |
| 150 639.0-275 Drain Equipment Revolving | 0.60 | 0.15% | 45 | 0 | 45 | 0 | 45 |
| 151 661.2 Fleet Management | 0.09 | 0.02% | 7 | 0 | 7 | 0 | 7 |
| Subtotal | 396.90 | 100.00% | 29,498 | 0 | 29,498 | 0 | 29,498 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$29,498 | | \$29,498 |

Basis Units: FTE Count
Source: Payroll Data

**Allegan County, Michigan
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Allocation Summary

Dept:15 101-266 Mail/Copy

| Department | Mail Service | Postage | Copy Central | Total |
|--|--------------|---------|--------------|--------|
| 3 101-256 Administration Legal Counsel | \$0 | \$0 | \$51 | \$51 |
| 4 101-172 Administration | 7 | 11 | 186 | 204 |
| 5 101-201 Finance | 129 | 158 | 368 | 655 |
| 7 101-226 Human Resources | 806 | 1,514 | 282 | 2,602 |
| 8 101-253 Treasurer | 6,571 | 8,587 | 519 | 15,677 |
| 9 101-258/259 Network/Phone | 0 | 7 | 699 | 706 |
| 10 101-261 FM Courthouse | 0 | 0 | 130 | 130 |
| 11 101-262 FM 911 EOC | 0 | 0 | 5 | 5 |
| 12 101-263 FM Human Services | 0 | 0 | 81 | 81 |
| 13 101-264 MCF Building | 634 | 895 | 0 | 1,528 |
| 14 101-265 Facility Management | 4 | 159 | 624 | 787 |
| 15 101-266 Mail/Copy | 0 | 0 | 74 | 74 |
| 17 101-269 Jail Building | 0 | 0 | 108 | 108 |
| 18 101-270 Co Services Building | 0 | 0 | 74 | 74 |
| 20 101-273 Youth Home | 147 | 251 | 0 | 398 |
| 21 101-316 Security | 0 | 0 | 377 | 377 |
| 26 677-087 Insurance | 0 | 0 | 47 | 47 |
| 27 101-101 Bd of Commissioners | 1 | 2 | 520 | 523 |
| 28 101-131 Circuit Court | 6,421 | 8,250 | 595 | 15,266 |
| 29 101-136 District Court | 16,317 | 20,530 | 1,431 | 38,279 |
| 30 101-147 Jury Board | 2,818 | 3,594 | 0 | 6,412 |
| 31 101-148 Probate Court | 1,387 | 2,166 | 290 | 3,843 |
| 32 101-149 Family Court | 35 | 107 | 409 | 551 |
| 34 101-151 Probate - Circuit Court | 195 | 384 | 0 | 579 |
| 35 101-152 Probate - District Court | 0 | 0 | 384 | 384 |
| 37 101-191 Elections | 0 | 0 | 74 | 74 |
| 38 101-215 Clerk | 3,998 | 6,767 | 598 | 11,363 |
| 39 101-225 Equalization | 396 | 1,355 | 331 | 2,083 |
| 40 101-229 Pros Attorney | 2,396 | 3,261 | 1,156 | 6,813 |
| 41 101-236 Register of Deeds | 986 | 3,104 | 282 | 4,372 |
| 42 101-257 Coop Ext | 684 | 823 | 0 | 1,507 |
| 43 101-260 FM Animal | 0 | 0 | 5 | 5 |
| 46 101-275 Drain | 3,954 | 5,239 | 271 | 9,464 |
| 47 101-291 Record Management | 0 | 0 | 108 | 108 |
| 48 101-301 Sheriff | 2,873 | 4,280 | 3,484 | 10,637 |
| 49 101-303 WEMET | 0 | 0 | 74 | 74 |
| 50 101-304/305 SCAT | 0 | 0 | 224 | 224 |
| 51 101-314 Reserves | 0 | 0 | 94 | 94 |
| 52 101-315 Detective | 0 | 0 | 372 | 372 |
| 53 101-331 Marine | 0 | 0 | 122 | 122 |
| 54 101-351 Jail | 0 | 0 | 2,577 | 2,577 |

**Allegan County, Michigan
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Allocation Summary

Dept:15 101-266 Mail/Copy

| Department | Mail Service | Postage | Copy Central | Total |
|---|-----------------|------------------|-----------------|------------------|
| 55 101-352 Inmate Program | \$0 | \$0 | \$339 | \$339 |
| 56 101-403 Land Information Services | 0 | 1 | 143 | 144 |
| 57 101-426 Emerg Management | 3 | 19 | 129 | 150 |
| 58 101-427 LEPC | 0 | 0 | 46 | 46 |
| 59 101-430 Animal | 9 | 14 | 76 | 98 |
| 61 101-441 DPW | 0 | 0 | 15 | 15 |
| 66 101-681 Vets Burial | 0 | 0 | 119 | 119 |
| 71 208.0-XXX Parks | 250 | 515 | 389 | 1,154 |
| 72 211.0-326 Central Dispatch | 26 | 41 | 1,732 | 1,800 |
| 74 215.1-XXX Friend of the Court | 7,210 | 10,841 | 1,296 | 19,348 |
| 76 221.0-XXX Health | 1,204 | 2,391 | 2,244 | 5,839 |
| 78 221.1 Solid Waste | 26 | 58 | 0 | 83 |
| 81 230.0-676 Transportation | 12 | 18 | 199 | 229 |
| 82 230.0-677 Transportation | 0 | 0 | 74 | 74 |
| 89 260 Indigent Defense | 462 | 652 | 613 | 1,727 |
| 91 263.5-200 Concealed Weapons | 0 | 0 | 54 | 54 |
| 104 279.0-151 SSSPP Grant | 0 | 0 | 74 | 74 |
| 107 279.0-301 Snowmobile Grant | 0 | 0 | 8 | 8 |
| 110 279.0-331 | 0 | 0 | 45 | 45 |
| 120 279.0-642 CESF - COVID19 | 3,653 | 23,119 | 0 | 26,772 |
| 124 279.1-228 Victims Rights Grant | 0 | 0 | 175 | 175 |
| 125 280.7 Sheriff Contracts | 0 | 0 | 747 | 747 |
| 126 280.6 Wayland Township | 0 | 0 | 144 | 144 |
| 129 289.5-259 Technology Contracts | 0 | 0 | 45 | 45 |
| 131 292.1-614 Comm Resc | 0 | 0 | 249 | 249 |
| 132 292.1-653 Diversion | 0 | 0 | 74 | 74 |
| 134 292.1-656 CC Admin | 0 | 0 | 305 | 305 |
| 135 292.1-661 Food Prep | 0 | 0 | 191 | 191 |
| 137 292.1-664 Juv Detention | 0 | 0 | 1,097 | 1,097 |
| 138 292.1-665 Comm Probation | 0 | 0 | 372 | 372 |
| 139 292.1-666 Cheever | 0 | 0 | 1,082 | 1,082 |
| 142 293.0-681 Soldiers | 0 | 0 | 56 | 56 |
| 143 294.0-684 Veterans Trust Board | 113 | 270 | 0 | 383 |
| 144 295.0-672 COA | 0 | 0 | 190 | 190 |
| 149 620.0-253 Tax Reversn | 0 | 0 | 98 | 98 |
| 150 639.0-275 Drain Equipment Revolving | 0 | 0 | 45 | 45 |
| 151 661.2 Fleet Management | 0 | 0 | 7 | 7 |
| Total | \$63,730 | \$109,382 | \$29,498 | \$202,610 |

**Facilities Management – CMH Admin Building
Nature and Extent of Service**

The Facility Management Department is responsible for the operation and maintenance of the County's real estate and buildings. Costs of the department relate to providing office space for County departments and grant programs, including performing the necessary maintenance, repair and upkeep programs to facilities as well as custodial services.

The Facility Management department provides intensive maintenance services to the CMH Admin Building. Costs for this service, including custodial services, maintenance services, utilities, grounds maintenance and other related costs have been allocated directly to the Community Mental Health.

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 benefiting departments.

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

Allegan County, Michigan
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A. Department Costs

Dept:16 101-268 MH CMH Admin

| Description | | Amount | General Admin | CMH Admin Building |
|--------------------------------------|---|-----------------|------------------|-----------------------|
| Personnel Costs | | | | |
| Salaries | S | 0 | 0 | 0 |
| <i>Salary % Split</i> | | | <i>.00%</i> | <i>.00%</i> |
| Benefits | S | 0 | 0 | 0 |
| Subtotal - Personnel Costs | | 0 | 0 | 0 |
| Services & Supplies Cost | | | | |
| Janitorial Supplies | P | 1,932 | 0 | 1,932 |
| Building Maintenance Supplies | P | 252 | 0 | 252 |
| Equipment Maintenance Supplies | P | 0 | 0 | 0 |
| Janitorial Services | P | 1,611 | 0 | 1,611 |
| Other Contractual Services | P | 2,829 | 0 | 2,829 |
| Public Utilities | P | 0 | 0 | 0 |
| Snow Removal | P | 3,066 | 0 | 3,066 |
| Building Repairs & Maintenance | P | 160 | 0 | 160 |
| Equipment Repair & Maintenance | P | 922 | 0 | 922 |
| Grounds Care & Maintenance | P | 0 | 0 | 0 |
| Subtotal - Services & Supplies | | 10,772 | 0 | 10,772 |
| Department Cost Total | | 10,772 | 0 | 10,772 |
| Adjustments to Cost | | | | |
| Subtotal - Adjustments | | 0 | 0 | 0 |
| Total Costs After Adjustments | | 10,772 | 0 | 10,772 |
| General Admin Distribution | | | 0 | 0 |
| Grand Total | | \$10,772 | | \$10,772 |

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

Dept:16 101-268 MH CMH Admin

| Department | First Incoming | Second Incoming | CMH Admin Building |
|--|----------------|-----------------|--------------------|
| 3 Legal Services | \$56 | \$2 | \$58 |
| Subtotal - 101-256 Administration Lega | 56 | 2 | 58 |
| 4 County Admin | 72 | 7 | 79 |
| Subtotal - 101-172 Administration | 72 | 7 | 79 |
| 5 Accounting/Finance | 775 | 83 | 858 |
| 5 Cost Plan | 240 | 0 | 240 |
| Subtotal - 101-201 Finance | 1,015 | 83 | 1,098 |
| 6 Audit | 12 | 0 | 12 |
| Subtotal - 101-202 Audit | 12 | 0 | 12 |
| 8 General Fund | 643 | 112 | 755 |
| Subtotal - 101-253 Treasurer | 643 | 112 | 755 |
| 14 FM Svcs | 19,812 | 2,880 | 22,692 |
| Subtotal - 101-265 Facility Managemer | 19,812 | 2,880 | 22,692 |
| 19 Svc Ctr Grounds | 0 | 2,494 | 2,494 |
| Subtotal - 101-272 Dumont LK | 0 | 2,494 | 2,494 |
| 26 Property Insurance | 0 | 2,259 | 2,259 |
| 26 General Liability | 0 | 12 | 12 |
| Subtotal - 677-087 Insurance | 0 | 2,270 | 2,270 |
| Total Incoming | 21,610 | 7,849 | 29,459 |
| C. Total Allocated | | \$40,231 | \$40,231 |
| | | | 100.00% |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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CMH Admin Building Allocations

Dept:16 101-268 MH CMH Admin

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|------------------------|--------------|---------------------------|-------------------------|----------------------|------------------------------|--------------------------|-----------------|
| 80 222.X-649 CMH Space | 100 | 100.00% | \$32,382 | \$0 | \$32,382 | \$7,849 | \$40,231 |
| Subtotal | 100 | 100.00% | 32,382 | 0 | 32,382 | 7,849 | 40,231 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$32,382 | | \$40,231 |

Basis Units: Direct to Community Mental Health
Source:

Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan

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Allocation Summary

Dept:16 101-268 MH CMH Admin

| Department | CMH Admin Building | Total |
|------------------------|--------------------|-----------------|
| 80 222.X-649 CMH Space | \$40,231 | \$40,231 |
| Total | \$40,231 | \$40,231 |

Facilities Management – Jail Building
Nature and Extent of Service

The Facility Management Department is responsible for the operation and maintenance of the County's real estate and buildings. Costs of the department relate to providing office space for County departments and grant programs, including performing the necessary maintenance, repair and upkeep programs to facilities as well as custodial services.

The Facility Management department provides intensive maintenance services to the Jail Building. Costs for this service, including custodial services, maintenance services, utilities, grounds maintenance and other related costs have been allocated directly to the Jail Operations.

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 benefiting departments.

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

Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan

FY 2021
 11/29/2022

A. Department Costs

Dept:17 101-269 Jail Building

| Description | | Amount | General Admin | Jail Building |
|--------------------------------------|----|------------------|------------------|------------------|
| Personnel Costs | | | | |
| Salaries | S1 | 55,042 | 0 | 55,042 |
| <i>Salary % Split</i> | | | <i>.00%</i> | <i>100.00%</i> |
| Benefits | S | 24,173 | 0 | 24,173 |
| Subtotal - Personnel Costs | | 79,215 | 0 | 79,215 |
| Services & Supplies Cost | | | | |
| Gas Grease Oil | S | 1,039 | 0 | 1,039 |
| Janitor Supplies | S | 24,933 | 0 | 24,933 |
| Building Maintenance Supplies | S | 21,534 | 0 | 21,534 |
| Equip Maint Supplies | S | 3,870 | 0 | 3,870 |
| Janitor Services | S | 7,217 | 0 | 7,217 |
| Other Contractual Services | S | 28,220 | 0 | 28,220 |
| Utilities | S | 371,826 | 0 | 371,826 |
| Snow Removal | S | 12,352 | 0 | 12,352 |
| Bldg R&M | S | 16,292 | 0 | 16,292 |
| Equip R&M | S | 61,999 | 0 | 61,999 |
| Grounds Care & Maintenance | S | 2,950 | 0 | 2,950 |
| Equipment | S | 0 | 0 | 0 |
| Subtotal - Services & Supplies | | 552,232 | 0 | 552,232 |
| Department Cost Total | | 631,447 | 0 | 631,447 |
| Adjustments to Cost | | | | |
| Subtotal - Adjustments | | 0 | 0 | 0 |
| Total Costs After Adjustments | | 631,447 | 0 | 631,447 |
| General Admin Distribution | | | 0 | 0 |
| Grand Total | | \$631,447 | | \$631,447 |

**Allegan County, Michigan
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B. Incoming Costs - (Default Spread Custom%)

Dept:17 101-269 Jail Building

| Department | First Incoming | Second Incoming | Jail Building |
|--|-----------------------|------------------------|----------------------|
| 2 Copiers | \$34 | \$0 | \$34 |
| 2 Computers | 116 | 0 | 116 |
| Subtotal - Equipment Depreciation | 150 | 0 | 150 |
| 3 Legal Services | 3,280 | 138 | 3,419 |
| Subtotal - 101-256 Administration Lega | 3,280 | 138 | 3,419 |
| 4 County Admin | 4,198 | 427 | 4,625 |
| Subtotal - 101-172 Administration | 4,198 | 427 | 4,625 |
| 5 Accounting/Finance | 9,888 | 1,052 | 10,941 |
| 5 Cost Plan | 240 | 0 | 240 |
| Subtotal - 101-201 Finance | 10,128 | 1,052 | 11,181 |
| 6 Audit | 691 | 3 | 694 |
| Subtotal - 101-202 Audit | 691 | 3 | 694 |
| 7 Personnel | 1,595 | 141 | 1,736 |
| Subtotal - 101-226 Human Resources | 1,595 | 141 | 1,736 |
| 8 General Fund | 8,198 | 1,430 | 9,628 |
| Subtotal - 101-253 Treasurer | 8,198 | 1,430 | 9,628 |
| 9 Network Services | 5,811 | 437 | 6,248 |
| 9 Telephone | 376 | 0 | 376 |
| Subtotal - 101-258/259 Network/Phone | 6,186 | 437 | 6,623 |
| 14 FM Svcs | 351,904 | 51,162 | 403,066 |
| Subtotal - 101-265 Facility Managemer | 351,904 | 51,162 | 403,066 |
| 15 Copy Central | 108 | 0 | 108 |
| Subtotal - 101-266 Mail/Copy | 108 | 0 | 108 |
| 17 Jail Building | 0 | 110,059 | 110,059 |
| Subtotal - 101-269 Jail Building | 0 | 110,059 | 110,059 |
| 24 Health Fitness | 0 | 49 | 49 |

**Allegan County, Michigan
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B. Incoming Costs - (Default Spread Custom%)

Dept:17 101-269 Jail Building

| Department | First Incoming | Second Incoming | Jail Building |
|--|-------------------|--------------------|--------------------|
| Subtotal - 296.1 County Fitness Center | \$0 | \$49 | \$49 |
| 25 Fringe Processing | 0 | 22 | 22 |
| 25 GF Other Fringe | 0 | 13 | 13 |
| Subtotal - 677 Fringe Processing | 0 | 35 | 35 |
| 26 Property Insurance | 0 | 57,336 | 57,336 |
| 26 General Liability | 0 | 698 | 698 |
| 26 Public Officials Liability | 0 | 458 | 458 |
| Subtotal - 677-087 Insurance | 0 | 58,492 | 58,492 |
| Total Incoming | 386,439 | 223,425 | 609,864 |
| C. Total Allocated | | \$1,241,311 | \$1,241,311 |
| | | 100.00% | |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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11/29/2022

Jail Building Allocations

Dept:17 101-269 Jail Building

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|------------------------------------|---------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 9 101-258/259 Network/Phone | 1,293 | 0.84% | \$8,572 | \$0 | \$8,572 | \$0 | \$8,572 |
| 17 101-269 Jail Building | 16,602 | 10.81% | 110,059 | 0 | 110,059 | 0 | 110,059 |
| 34 101-151 Probate - Circuit Court | 4,077 | 2.66% | 27,028 | 0 | 27,028 | 6,715 | 33,743 |
| 48 101-301 Sheriff | 11,424 | 7.44% | 75,733 | 0 | 75,733 | 18,816 | 94,549 |
| 50 101-304/305 SCAT | 12,389 | 8.07% | 82,130 | 0 | 82,130 | 20,406 | 102,536 |
| 52 101-315 Detective | 10,592 | 6.90% | 70,217 | 0 | 70,217 | 17,446 | 87,663 |
| 53 101-331 Marine | 6,760 | 4.40% | 44,814 | 0 | 44,814 | 11,134 | 55,948 |
| 54 101-351 Jail | 85,217 | 55.50% | 564,927 | 0 | 564,927 | 140,360 | 705,287 |
| 57 101-426 Emerg Management | 5,190 | 3.38% | 34,406 | 0 | 34,406 | 8,548 | 42,954 |
| Subtotal | 153,544 | 100.00% | 1,017,886 | 0 | 1,017,886 | 223,425 | 1,241,311 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$1,017,886 | | \$1,241,311 |

Basis Units: Direct to Jail
Source:

Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan

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Allocation Summary

Dept:17 101-269 Jail Building

| Department | Jail Building | Total |
|------------------------------------|----------------------|--------------------|
| 9 101-258/259 Network/Phone | \$8,572 | \$8,572 |
| 17 101-269 Jail Building | 110,059 | 110,059 |
| 34 101-151 Probate - Circuit Court | 33,743 | 33,743 |
| 48 101-301 Sheriff | 94,549 | 94,549 |
| 50 101-304/305 SCAT | 102,536 | 102,536 |
| 52 101-315 Detective | 87,663 | 87,663 |
| 53 101-331 Marine | 55,948 | 55,948 |
| 54 101-351 Jail | 705,287 | 705,287 |
| 57 101-426 Emerg Management | 42,954 | 42,954 |
| Total | <u>\$1,241,311</u> | <u>\$1,241,311</u> |

**Facilities Management – County Services Building
Nature and Extent of Service**

The Facility Management Department is responsible for the operation and maintenance of the County's real estate and buildings. Costs of the department relate to providing office space for County departments and grant programs, including performing the necessary maintenance, repair and upkeep programs to facilities as well as custodial services.

The Facility Management department provides intensive maintenance services to the County Service Building. Costs for this service, including custodial services, maintenance services, utilities, grounds maintenance and other related costs have been allocated to all departments within the County Services Building based on their usable square footage.

Note: Expenses specifically relating to the Courthouse, Human Services Building, 911/EOC Building, MCF, Dumont Lake, and Youth Home have been identified under separate schedules within this cost allocation 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 benefiting departments.

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

Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan

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 11/29/2022

A. Department Costs

Dept:18 101-270 Co Services Building

| Description | | Amount | General Admin | County Svc Building |
|--------------------------------------|----|-------------------------|------------------|-------------------------|
| Personnel Costs | | | | |
| Salaries | S1 | 29,454 | 0 | 29,454 |
| <i>Salary % Split</i> | | | <i>.00%</i> | <i>100.00%</i> |
| Benefits | S | 12,543 | 0 | 12,543 |
| Subtotal - Personnel Costs | | <u>41,997</u> | 0 | <u>41,997</u> |
| Services & Supplies Cost | | | | |
| Janitorial Supplies | S | 5,115 | 0 | 5,115 |
| Building Maintenance Supplies | S | 10,511 | 0 | 10,511 |
| Equipment Maintenance Supplies | S | 1,080 | 0 | 1,080 |
| Janitorial Services | S | 2,886 | 0 | 2,886 |
| Other Contractual Services | S | 6,433 | 0 | 6,433 |
| Utilities | S | 40,271 | 0 | 40,271 |
| Snow Removal | S | 3,651 | 0 | 3,651 |
| Building R&M | S | 1,175 | 0 | 1,175 |
| Equipment R&M | S | 15,514 | 0 | 15,514 |
| Grounds Care & Maintenance | S | 0 | 0 | 0 |
| Equipment | S | 0 | 0 | 0 |
| Subtotal - Services & Supplies | | <u>86,636</u> | 0 | <u>86,636</u> |
| Department Cost Total | | 128,633 | 0 | 128,633 |
| Adjustments to Cost | | | | |
| Subtotal - Adjustments | | <u>0</u> | 0 | 0 |
| Total Costs After Adjustments | | 128,633 | 0 | 128,633 |
| General Admin Distribution | | | 0 | 0 |
| Grand Total | | <u><u>\$128,633</u></u> | | <u><u>\$128,633</u></u> |

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

Dept:18 101-270 Co Services Building

| Department | First Incoming | Second Incoming | County Svc Building |
|--|-----------------------|------------------------|----------------------------|
| 2 Copiers | \$24 | \$0 | \$24 |
| 2 Computers | 80 | 0 | 80 |
| Subtotal - Equipment Depreciation | 104 | 0 | 104 |
| 3 Legal Services | 668 | 28 | 696 |
| Subtotal - 101-256 Administration Lega | 668 | 28 | 696 |
| 4 County Admin | 855 | 87 | 942 |
| Subtotal - 101-172 Administration | 855 | 87 | 942 |
| 5 Accounting/Finance | 4,320 | 460 | 4,780 |
| 5 Cost Plan | 240 | 0 | 240 |
| Subtotal - 101-201 Finance | 4,560 | 460 | 5,020 |
| 6 Audit | 141 | 1 | 141 |
| Subtotal - 101-202 Audit | 141 | 1 | 141 |
| 7 Personnel | 1,100 | 97 | 1,197 |
| Subtotal - 101-226 Human Resources | 1,100 | 97 | 1,197 |
| 8 General Fund | 3,581 | 625 | 4,206 |
| Subtotal - 101-253 Treasurer | 3,581 | 625 | 4,206 |
| 9 Network Services | 4,007 | 301 | 4,309 |
| 9 Telephone | 259 | 0 | 259 |
| Subtotal - 101-258/259 Network/Phone | 4,266 | 301 | 4,568 |
| 14 FM Svcs | 49,048 | 7,131 | 56,179 |
| Subtotal - 101-265 Facility Managemer | 49,048 | 7,131 | 56,179 |
| 15 Copy Central | 74 | 0 | 74 |
| Subtotal - 101-266 Mail/Copy | 74 | 0 | 74 |
| 19 Water Treatment | 0 | 401 | 401 |
| 19 Svc Ctr Grounds | 0 | 6,175 | 6,175 |

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B. Incoming Costs - (Default Spread Expense%)

Dept:18 101-270 Co Services Building

| Department | First Incoming | Second Incoming | County Svc Building |
|--|----------------|------------------|---------------------|
| Subtotal - 101-272 Dumont LK | \$0 | \$6,576 | \$6,576 |
| 24 Health Fitness | 0 | 34 | 34 |
| Subtotal - 296.1 County Fitness Center | 0 | 34 | 34 |
| 25 Fringe Processing | 0 | 15 | 15 |
| 25 GF Other Fringe | 0 | 9 | 9 |
| Subtotal - 677 Fringe Processing | 0 | 24 | 24 |
| 26 Property Insurance | 0 | 8,921 | 8,921 |
| 26 General Liability | 0 | 142 | 142 |
| 26 Public Officials Liability | 0 | 316 | 316 |
| Subtotal - 677-087 Insurance | 0 | 9,380 | 9,380 |
| Total Incoming | 64,398 | 24,743 | 89,141 |
| C. Total Allocated | | \$217,774 | \$217,774 |
| | | | 100.00% |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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County Svc Building Allocations

Dept:18 101-270 Co Services Building

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--------------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 4 101-172 Administration | 1,285 | 5.47% | \$10,552 | \$0 | \$10,552 | \$0 | \$10,552 |
| 5 101-201 Finance | 960 | 4.08% | 7,884 | 0 | 7,884 | 0 | 7,884 |
| 7 101-226 Human Resources | 1,033 | 4.39% | 8,483 | 0 | 8,483 | 0 | 8,483 |
| 9 101-258/259 Network/Phone | 2,583 | 10.99% | 21,212 | 0 | 21,212 | 0 | 21,212 |
| 14 101-265 Facility Management | 1,620 | 6.89% | 13,303 | 0 | 13,303 | 0 | 13,303 |
| 27 101-101 Bd of Commissioners | 946 | 4.02% | 7,769 | 0 | 7,769 | 1,461 | 9,229 |
| 39 101-225 Equalization | 1,318 | 5.61% | 10,823 | 0 | 10,823 | 2,035 | 12,858 |
| 56 101-403 Land Information Services | 444 | 1.89% | 3,646 | 0 | 3,646 | 686 | 4,332 |
| 71 208.0-XXX Parks | 648 | 2.76% | 5,321 | 0 | 5,321 | 1,001 | 6,322 |
| 80 222.X-649 CMH Space | 11,971 | 50.93% | 98,306 | 0 | 98,306 | 18,483 | 116,789 |
| 153 Other | 698 | 2.97% | 5,732 | 0 | 5,732 | 1,078 | 6,810 |
| Subtotal | 23,506 | 100.00% | 193,031 | 0 | 193,031 | 24,743 | 217,774 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$193,031 | | \$217,774 |

Basis Units: Usable Square Footage
Source: Building Floorplans

**Allegan County, Michigan
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Allocation Summary

Dept:18 101-270 Co Services Building

| Department | County Svc Building | Total |
|--------------------------------------|----------------------------|------------------|
| 4 101-172 Administration | \$10,552 | \$10,552 |
| 5 101-201 Finance | 7,884 | 7,884 |
| 7 101-226 Human Resources | 8,483 | 8,483 |
| 9 101-258/259 Network/Phone | 21,212 | 21,212 |
| 14 101-265 Facility Management | 13,303 | 13,303 |
| 27 101-101 Bd of Commissioners | 9,229 | 9,229 |
| 39 101-225 Equalization | 12,858 | 12,858 |
| 56 101-403 Land Information Services | 4,332 | 4,332 |
| 71 208.0-XXX Parks | 6,322 | 6,322 |
| 80 222.X-649 CMH Space | 116,789 | 116,789 |
| 153 Other | 6,810 | 6,810 |
| Total | \$217,774 | \$217,774 |

**Facilities Management – Dumont Lake Complex
Nature and Extent of Service**

Allegan County operates a wastewater treatment plant to provide safe, clean water to various facilities located within the County Service Center. In addition to the water and sewer services provided, the Facility Management department is responsible for grounds keeping services for all the facilities located at the Center. The costs for the Dumont Lake Complex have been functionalized as follows:

- **Water Treatment Facility** – costs associated with the operation of the water treatment facility have been identified and allocated based on the number of gallons of water used by each department within the County Service Center.
- **Service Center Grounds** – the costs associated with the maintenance of the Service Center grounds have been identified and allocated to each facility within the County Service Center based on the gross square footage of each building.

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 benefiting departments.

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

**Allegan County, Michigan
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A. Department Costs

Dept:19 101-272 Dumont LK

| Description | | Amount | General Admin | Water Treatment | Svc Ctr Grounds |
|--------------------------------------|----|-----------------|------------------|--------------------|--------------------|
| Personnel Costs | | | | | |
| Salaries | S1 | 0 | 0 | 0 | 0 |
| <i>Salary % Split</i> | | | <i>.00%</i> | <i>.00%</i> | <i>.00%</i> |
| Benefits | S | 0 | 0 | 0 | 0 |
| Subtotal - Personnel Costs | | 0 | 0 | 0 | 0 |
| Services & Supplies Cost | | | | | |
| Gas Grease Oil | P | 0 | 0 | 0 | 0 |
| B&G Maint Supplies | P | 5,278 | 0 | 2,111 | 3,167 |
| Equip Maint Supplies | P | 332 | 0 | 133 | 199 |
| Memberships | P | 361 | 0 | 144 | 217 |
| Janitor Services | P | 677 | 0 | 271 | 406 |
| Contractual | P | 19,408 | 0 | 7,763 | 11,645 |
| Educ/Training | P | 0 | 0 | 0 | 0 |
| Utilities | P | 9,581 | 0 | 3,832 | 5,749 |
| Snow Removal | P | 5,463 | 0 | 2,185 | 3,278 |
| Building R&M | P | 1,740 | 0 | 696 | 1,044 |
| Equipment R&M | P | 13,817 | 0 | 0 | 13,817 |
| Subtotal - Services & Supplies | | 56,657 | 0 | 17,136 | 39,521 |
| Department Cost Total | | 56,657 | 0 | 17,136 | 39,521 |
| Adjustments to Cost | | | | | |
| Subtotal - Adjustments | | 0 | 0 | 0 | 0 |
| Total Costs After Adjustments | | 56,657 | 0 | 17,136 | 39,521 |
| General Admin Distribution | | | 0 | 0 | 0 |
| Grand Total | | \$56,657 | | \$17,136 | \$39,521 |

**Allegan County, Michigan
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B. Incoming Costs - (Default Spread Custom%)

Dept:19 101-272 Dumont LK

| Department | First Incoming | Second Incoming | Water Treatment | Svc Ctr Grounds |
|--|----------------|-----------------|-----------------|-----------------|
| 3 Legal Services | \$294 | \$12 | \$147 | \$159 |
| Subtotal - 101-256 Administration Lega | 294 | 12 | 147 | 159 |
| 4 County Admin | 377 | 38 | 199 | 216 |
| Subtotal - 101-172 Administration | 377 | 38 | 199 | 216 |
| 5 Accounting/Finance | 1,551 | 165 | 824 | 892 |
| 5 Cost Plan | 480 | 0 | 230 | 250 |
| Subtotal - 101-201 Finance | 2,031 | 165 | 1,054 | 1,142 |
| 6 Audit | 62 | 0 | 30 | 32 |
| Subtotal - 101-202 Audit | 62 | 0 | 30 | 32 |
| 8 General Fund | 1,286 | 224 | 725 | 785 |
| Subtotal - 101-253 Treasurer | 1,286 | 224 | 725 | 785 |
| 14 FM Svcs | 1,813 | 264 | 997 | 1,080 |
| Subtotal - 101-265 Facility Managemer | 1,813 | 264 | 997 | 1,080 |
| 19 Water Treatment | 0 | 140 | 67 | 73 |
| 19 Svc Ctr Grounds | 0 | 228 | 110 | 119 |
| Subtotal - 101-272 Dumont LK | 0 | 368 | 177 | 191 |
| 26 General Liability | 0 | 63 | 30 | 33 |
| Subtotal - 677-087 Insurance | 0 | 63 | 30 | 33 |
| Total Incoming | 5,862 | 1,134 | 3,359 | 3,638 |
| C. Total Allocated | | \$63,654 | \$20,495 | \$43,159 |
| | | | 32.20% | 67.80% |

**Allegan County, Michigan
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Water Treatment Allocations

Dept:19 101-272 Dumont LK

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|---------------------------------|------------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 11 101-262 FM 911 EOC | 59,045 | 1.79% | \$357 | \$0 | \$357 | \$0 | \$357 |
| 12 101-263 FM Human Services | 172,991 | 5.25% | 1,047 | 0 | 1,047 | 0 | 1,047 |
| 13 101-264 MCF Building | 2,181,805 | 66.19% | 13,205 | 0 | 13,205 | 0 | 13,205 |
| 14 101-265 Facility Management | 35,061 | 1.06% | 212 | 0 | 212 | 0 | 212 |
| 18 101-270 Co Services Building | 66,278 | 2.01% | 401 | 0 | 401 | 0 | 401 |
| 19 101-272 Dumont LK | 23,080 | 0.70% | 140 | 0 | 140 | 0 | 140 |
| 20 101-273 Youth Home | 525,206 | 15.93% | 3,179 | 0 | 3,179 | 377 | 3,556 |
| 43 101-260 FM Animal | 232,925 | 7.07% | 1,410 | 0 | 1,410 | 167 | 1,577 |
| Subtotal | 3,296,391 | 100.00% | 19,951 | 0 | 19,951 | 545 | 20,495 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$19,951 | | \$20,495 |

Basis Units: Water Usage

Source: Water Meter Readings - Facilities Management

**Allegan County, Michigan
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Svc Ctr Grounds Allocations

Dept:19 101-272 Dumont LK

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|---------------------------------|---------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 11 101-262 FM 911 EOC | 8,500 | 4.40% | \$1,874 | \$0 | \$1,874 | \$0 | \$1,874 |
| 12 101-263 FM Human Services | 60,000 | 31.08% | 13,231 | 0 | 13,231 | 0 | 13,231 |
| 16 101-268 MH CMH Admin | 11,310 | 5.86% | 2,494 | 0 | 2,494 | 0 | 2,494 |
| 18 101-270 Co Services Building | 28,000 | 14.51% | 6,175 | 0 | 6,175 | 0 | 6,175 |
| 19 101-272 Dumont LK | 1,035 | 0.54% | 228 | 0 | 228 | 0 | 228 |
| 20 101-273 Youth Home | 22,000 | 11.40% | 4,852 | 0 | 4,852 | 154 | 5,006 |
| 43 101-260 FM Animal | 5,670 | 2.94% | 1,250 | 0 | 1,250 | 40 | 1,290 |
| 147 512.0-671 MCF Space | 56,520 | 29.28% | 12,464 | 0 | 12,464 | 396 | 12,860 |
| Subtotal | 193,035 | 100.00% | 42,569 | 0 | 42,569 | 590 | 43,159 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$42,569 | | \$43,159 |

Basis Units: Gross square footage of building within Complex
Source: Facilities Management Department

**Allegan County, Michigan
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Allocation Summary

Dept:19 101-272 Dumont LK

| Department | Water Treatment | Svc Ctr Grounds | Total |
|---------------------------------|------------------------|------------------------|-----------------|
| 11 101-262 FM 911 EOC | \$357 | \$1,874 | \$2,232 |
| 12 101-263 FM Human Services | 1,047 | 13,231 | 14,278 |
| 13 101-264 MCF Building | 13,205 | 0 | 13,205 |
| 14 101-265 Facility Management | 212 | 0 | 212 |
| 16 101-268 MH CMH Admin | 0 | 2,494 | 2,494 |
| 18 101-270 Co Services Building | 401 | 6,175 | 6,576 |
| 19 101-272 Dumont LK | 140 | 228 | 368 |
| 20 101-273 Youth Home | 3,556 | 5,006 | 8,562 |
| 43 101-260 FM Animal | 1,577 | 1,290 | 2,867 |
| 147 512.0-671 MCF Space | 0 | 12,860 | 12,860 |
| Total | \$20,495 | \$43,159 | \$63,654 |

**Facilities Management – Youth Home
Nature and Extent of Service**

Allegan County operates a County Youth Home. The costs related to the facility include janitorial supplies and services, telephone, utilities, and building and equipment repair and maintenance. These costs have been allocated to the occupant departments within the Youth Home based on their usable 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 benefiting departments.

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

Allegan County, Michigan
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FY 2021
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A. Department Costs

Dept:20 101-273 Youth Home

| Description | | Amount | General Admin | Youth Home |
|--------------------------------------|---|------------------------|------------------|------------------------|
| Personnel Costs | | | | |
| Salaries | S | 0 | 0 | 0 |
| <i>Salary % Split</i> | | | <i>.00%</i> | <i>.00%</i> |
| Benefits | S | 0 | 0 | 0 |
| Subtotal - Personnel Costs | | <u>0</u> | <u>0</u> | <u>0</u> |
| Services & Supplies Cost | | | | |
| Janitor Services | P | 0 | 0 | 0 |
| Bldg Maint Supplies | P | 6,788 | 0 | 6,788 |
| Equip Maint Supplies | P | 521 | 0 | 521 |
| Janitor Services | P | 0 | 0 | 0 |
| Contractual | P | 9,714 | 0 | 9,714 |
| Utilities | P | 0 | 0 | 0 |
| Snow Removal | P | 0 | 0 | 0 |
| Bldg R&M | P | 11,019 | 0 | 11,019 |
| Equip R&M | P | 21,388 | 0 | 21,388 |
| Grounds Care & Maint | P | 0 | 0 | 0 |
| Equipment | P | 0 | 0 | 0 |
| Subtotal - Services & Supplies | | <u>49,430</u> | <u>0</u> | <u>49,430</u> |
| Department Cost Total | | 49,430 | 0 | 49,430 |
| Adjustments to Cost | | | | |
| Subtotal - Adjustments | | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Costs After Adjustments | | 49,430 | 0 | 49,430 |
| General Admin Distribution | | | 0 | 0 |
| Grand Total | | <u><u>\$49,430</u></u> | | <u><u>\$49,430</u></u> |

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

Dept:20 101-273 Youth Home

| Department | First Incoming | Second Incoming | Youth Home |
|--|----------------|------------------|------------------|
| 3 Legal Services | \$257 | \$11 | \$268 |
| Subtotal - 101-256 Administration Lega | 257 | 11 | 268 |
| 4 County Admin | 329 | 33 | 362 |
| Subtotal - 101-172 Administration | 329 | 33 | 362 |
| 5 Accounting/Finance | 1,641 | 175 | 1,816 |
| 5 Cost Plan | 240 | 0 | 240 |
| Subtotal - 101-201 Finance | 1,881 | 175 | 2,056 |
| 6 Audit | 54 | 0 | 54 |
| Subtotal - 101-202 Audit | 54 | 0 | 54 |
| 8 General Fund | 1,361 | 237 | 1,598 |
| Subtotal - 101-253 Treasurer | 1,361 | 237 | 1,598 |
| 14 FM Svcs | 38,538 | 5,603 | 44,141 |
| Subtotal - 101-265 Facility Managemer | 38,538 | 5,603 | 44,141 |
| 15 Mail Service | 142 | 5 | 147 |
| 15 Postage | 251 | 0 | 251 |
| Subtotal - 101-266 Mail/Copy | 393 | 5 | 398 |
| 19 Water Treatment | 3,179 | 377 | 3,556 |
| 19 Svc Ctr Grounds | 4,852 | 154 | 5,006 |
| Subtotal - 101-272 Dumont LK | 8,030 | 531 | 8,562 |
| 26 Property Insurance | 0 | 6,453 | 6,453 |
| 26 General Liability | 0 | 55 | 55 |
| Subtotal - 677-087 Insurance | 0 | 6,508 | 6,508 |
| Total Incoming | 50,843 | 13,104 | 63,947 |
| C. Total Allocated | | \$113,377 | \$113,377 |
| | | 100.00% | |

**Allegan County, Michigan
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Youth Home Allocations

Dept:20 101-273 Youth Home

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------------------|---------------|---------------------------|-------------------------|----------------------|------------------------------|--------------------------|------------------|
| 32 101-149 Family Court | 1,298 | 6.84% | \$6,861 | \$0 | \$6,861 | \$897 | \$7,758 |
| 131 292.1-614 Comm Resc | 532 | 2.80% | 2,812 | 0 | 2,812 | 367 | 3,180 |
| 134 292.1-656 CC Admin | 642 | 3.38% | 3,394 | 0 | 3,394 | 443 | 3,837 |
| 135 292.1-661 Food Prep | 1,227 | 6.47% | 6,486 | 0 | 6,486 | 848 | 7,333 |
| 137 292.1-664 Juv Detention | 8,692 | 45.82% | 45,945 | 0 | 45,945 | 6,004 | 51,949 |
| 139 292.1-666 Cheever | 6,579 | 34.68% | 34,776 | 0 | 34,776 | 4,545 | 39,320 |
| Subtotal | 18,970 | 100.00% | 100,273 | 0 | 100,273 | 13,104 | 113,377 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$100,273 | | \$113,377 |

Basis Units: Usable Square Footage
Source: Building Floorplans

Allegan County, Michigan
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Allocation Summary

Dept:20 101-273 Youth Home

| Department | Youth Home | Total |
|-----------------------------|-------------------|------------------|
| 32 101-149 Family Court | \$7,758 | \$7,758 |
| 131 292.1-614 Comm Resc | 3,180 | 3,180 |
| 134 292.1-656 CC Admin | 3,837 | 3,837 |
| 135 292.1-661 Food Prep | 7,333 | 7,333 |
| 137 292.1-664 Juv Detention | 51,949 | 51,949 |
| 139 292.1-666 Cheever | 39,320 | 39,320 |
| Total | \$113,377 | \$113,377 |

Courthouse Security
Nature and Extent of Service

Allegan County pays for Courthouse Security out of general fund activity 101-316. Costs for these services have been allocated to all departments within the Courthouse based on their usable 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 benefiting departments.

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

**Allegan County, Michigan
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A. Department Costs

Dept:21 101-316 Security

| Description | | Amount | General Admin | Courthouse Security |
|--------------------------------------|----|-----------------------|------------------|------------------------|
| <hr/> | | | | |
| Personnel Costs | | | | |
| Salaries | S1 | 200,500 | 0 | 200,500 |
| <i>Salary % Split</i> | | | <i>.00%</i> | <i>100.00%</i> |
| Benefits | S | 28,726 | 0 | 28,726 |
| Subtotal - Personnel Costs | | <hr/> 229,226 | 0 | <hr/> 229,226 |
| | | | | |
| Services & Supplies Cost | | | | |
| Other Supplies | S | 500 | 0 | 500 |
| Uniform & Accessories | S | 4,865 | 0 | 4,865 |
| Equipment | S | 19 | 0 | 19 |
| Subtotal - Services & Supplies | | <hr/> 5,384 | 0 | <hr/> 5,384 |
| | | | | |
| Department Cost Total | | 234,610 | 0 | 234,610 |
| | | | | |
| Adjustments to Cost | | | | |
| Subtotal - Adjustments | | <hr/> 0 | 0 | <hr/> 0 |
| | | | | |
| Total Costs After Adjustments | | 234,610 | 0 | 234,610 |
| | | | | |
| General Admin Distribution | | | 0 | 0 |
| | | | | |
| Grand Total | | <hr/> <hr/> \$234,610 | | <hr/> <hr/> \$234,610 |

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

Dept:21 101-316 Security

| Department | First Incoming | Second Incoming | Courthouse Security |
|--|-----------------------|------------------------|----------------------------|
| 1 Courthouse Building | \$572 | \$1 | \$574 |
| Subtotal - Building Depreciation | 572 | 1 | 574 |
| 2 Copiers | 120 | 0 | 120 |
| 2 Computers | 406 | 0 | 406 |
| 2 Courthouse | 48 | 0 | 48 |
| Subtotal - Equipment Depreciation | 573 | 0 | 573 |
| 3 Legal Services | 1,219 | 51 | 1,270 |
| Subtotal - 101-256 Administration Lega | 1,219 | 51 | 1,270 |
| 4 County Admin | 1,560 | 159 | 1,718 |
| Subtotal - 101-172 Administration | 1,560 | 159 | 1,718 |
| 5 Accounting/Finance | 2,920 | 311 | 3,231 |
| 5 Cost Plan | 240 | 0 | 240 |
| Subtotal - 101-201 Finance | 3,160 | 311 | 3,471 |
| 6 Audit | 257 | 1 | 258 |
| Subtotal - 101-202 Audit | 257 | 1 | 258 |
| 7 Personnel | 5,578 | 492 | 6,070 |
| Subtotal - 101-226 Human Resources | 5,578 | 492 | 6,070 |
| 8 General Fund | 2,421 | 422 | 2,843 |
| Subtotal - 101-253 Treasurer | 2,421 | 422 | 2,843 |
| 9 Network Services | 20,318 | 1,528 | 21,845 |
| 9 Telephone | 1,313 | 0 | 1,313 |
| Subtotal - 101-258/259 Network/Phone | 21,631 | 1,528 | 23,158 |
| 10 Courthouse | 1,318 | 814 | 2,131 |
| Subtotal - 101-261 FM Courthouse | 1,318 | 814 | 2,131 |
| 15 Copy Central | 377 | 0 | 377 |

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

Dept:21 101-316 Security

| Department | First Incoming | Second Incoming | Courthouse Security |
|--|----------------|------------------|---------------------|
| Subtotal - 101-266 Mail/Copy | \$377 | \$0 | \$377 |
| 21 Courthouse Security | 0 | 1,078 | 1,078 |
| Subtotal - 101-316 Security | 0 | 1,078 | 1,078 |
| 24 Health Fitness | 0 | 170 | 170 |
| Subtotal - 296.1 County Fitness Center | 0 | 170 | 170 |
| 25 Fringe Processing | 0 | 77 | 77 |
| 25 GF Other Fringe | 0 | 45 | 45 |
| Subtotal - 677 Fringe Processing | 0 | 122 | 122 |
| 26 General Liability | 0 | 259 | 259 |
| 26 Public Officials Liability | 0 | 1,603 | 1,603 |
| Subtotal - 677-087 Insurance | 0 | 1,862 | 1,862 |
| Total Incoming | 38,665 | 7,011 | 45,676 |
| C. Total Allocated | | \$280,286 | \$280,286 |
| | | | 100.00% |

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Courthouse Security Allocations

Dept:21 101-316 Security

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 8 101-253 Treasurer | 2,836 | 5.71% | \$15,597 | \$0 | \$15,597 | \$0 | \$15,597 |
| 9 101-258/259 Network/Phone | 2,015 | 4.06% | 11,082 | 0 | 11,082 | 0 | 11,082 |
| 14 101-265 Facility Management | 2,846 | 5.73% | 15,652 | 0 | 15,652 | 0 | 15,652 |
| 21 101-316 Security | 196 | 0.39% | 1,078 | 0 | 1,078 | 0 | 1,078 |
| 27 101-101 Bd of Commissioners | 243 | 0.49% | 1,336 | 0 | 1,336 | 41 | 1,377 |
| 28 101-131 Circuit Court | 9,835 | 19.79% | 54,088 | 0 | 54,088 | 1,650 | 55,738 |
| 29 101-136 District Court | 4,701 | 9.46% | 25,854 | 0 | 25,854 | 789 | 26,642 |
| 31 101-148 Probate Court | 2,260 | 4.55% | 12,429 | 0 | 12,429 | 379 | 12,808 |
| 32 101-149 Family Court | 5,363 | 10.79% | 29,494 | 0 | 29,494 | 900 | 30,394 |
| 35 101-152 Probate - District Court | 3,232 | 6.50% | 17,775 | 0 | 17,775 | 542 | 18,317 |
| 38 101-215 Clerk | 4,752 | 9.56% | 26,134 | 0 | 26,134 | 797 | 26,931 |
| 40 101-229 Pros Attorney | 4,964 | 9.99% | 27,300 | 0 | 27,300 | 833 | 28,133 |
| 41 101-236 Register of Deeds | 641 | 1.29% | 3,525 | 0 | 3,525 | 108 | 3,633 |
| 46 101-275 Drain | 1,784 | 3.59% | 9,811 | 0 | 9,811 | 299 | 10,111 |
| 74 215.1-XXX Friend of the Court | 3,494 | 7.03% | 19,216 | 0 | 19,216 | 586 | 19,802 |
| 89 260 Indigent Defense | 264 | 0.53% | 1,452 | 0 | 1,452 | 44 | 1,496 |
| 153 Other | 264 | 0.53% | 1,452 | 0 | 1,452 | 44 | 1,496 |
| Subtotal | 49,690 | 100.00% | 273,275 | 0 | 273,275 | 7,011 | 280,286 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$273,275 | | \$280,286 |

Basis Units: Usable Square Footage
Source: Building Floorplans

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Allocation Summary

Dept:21 101-316 Security

| Department | Courthouse Security | Total |
|-------------------------------------|----------------------------|------------------|
| 8 101-253 Treasurer | \$15,597 | \$15,597 |
| 9 101-258/259 Network/Phone | 11,082 | 11,082 |
| 14 101-265 Facility Management | 15,652 | 15,652 |
| 21 101-316 Security | 1,078 | 1,078 |
| 27 101-101 Bd of Commissioners | 1,377 | 1,377 |
| 28 101-131 Circuit Court | 55,738 | 55,738 |
| 29 101-136 District Court | 26,642 | 26,642 |
| 31 101-148 Probate Court | 12,808 | 12,808 |
| 32 101-149 Family Court | 30,394 | 30,394 |
| 35 101-152 Probate - District Court | 18,317 | 18,317 |
| 38 101-215 Clerk | 26,931 | 26,931 |
| 40 101-229 Pros Attorney | 28,133 | 28,133 |
| 41 101-236 Register of Deeds | 3,633 | 3,633 |
| 46 101-275 Drain | 10,111 | 10,111 |
| 74 215.1-XXX Friend of the Court | 19,802 | 19,802 |
| 89 260 Indigent Defense | 1,496 | 1,496 |
| 153 Other | 1,496 | 1,496 |
| Total | \$280,286 | \$280,286 |

Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan

FY 2021
11/29/2022

279 Grants
Nature and Extent of Service

Allegan County accounts for a range of grants in general ledger fund 279. Incoming costs from central service departments for services such as accounting has been allocated to the specific grant activities based on the number of expenditures transactions for each activity.

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 benefiting departments.

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

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

A. Department Costs

Dept:22 279.0 Grants

| Description | | Amount | General Admin | Grants Indirect |
|--------------------------------------|---|-------------|------------------|--------------------|
| <hr/> | | | | |
| Personnel Costs | | | | |
| Salaries | S | 0 | 0 | 0 |
| <i>Salary % Split</i> | | | <i>.00%</i> | <i>.00%</i> |
| Benefits | S | 0 | 0 | 0 |
| Subtotal - Services & Supplies | | <hr/> | <hr/> | <hr/> |
| | | 0 | 0 | 0 |
| Department Cost Total | | 0 | 0 | 0 |
| Adjustments to Cost | | | | |
| Subtotal - Adjustments | | <hr/> | <hr/> | <hr/> |
| | | 0 | 0 | 0 |
| Total Costs After Adjustments | | 0 | 0 | 0 |
| General Admin Distribution | | | 0 | 0 |
| Grand Total | | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| | | \$0 | | \$0 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

B. Incoming Costs - (Default Spread Custom%)

Dept:22 279.0 Grants

| Department | First Incoming | Second Incoming | Grants Indirect |
|----------------------------|-----------------------|------------------------|------------------------|
| 5 Cost Plan | \$240 | \$0 | \$240 |
| Subtotal - 101-201 Finance | 240 | 0 | 240 |
| Total Incoming | 240 | 0 | 240 |
| C. Total Allocated | | \$240 | \$240 |
| | | | 100.00% |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Grants Indirect Allocations

Dept:22 279.0 Grants

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|---|--------------|--------------------|------------------|---------------|-----------------------|-------------------|--------------|
| 98 279.0-135 Veterans Treatment Court C | 61 | 4.30% | \$10 | \$0 | \$10 | \$0 | \$10 |
| 100 279.0-138 Byrne Jag | 57 | 4.02% | 10 | 0 | 10 | 0 | 10 |
| 101 279.0-139 MH Treatment Court | 82 | 5.79% | 14 | 0 | 14 | 0 | 14 |
| 102 279.0-140 Sobriety Court | 78 | 5.50% | 13 | 0 | 13 | 0 | 13 |
| 104 279.0-151 SSSPP Grant | 274 | 19.34% | 46 | 0 | 46 | 0 | 46 |
| 106 279.0-275 Drain Commissioner | 19 | 1.34% | 3 | 0 | 3 | 0 | 3 |
| 107 279.0-301 Snowmobile Grant | 37 | 2.61% | 6 | 0 | 6 | 0 | 6 |
| 108 279.0-312 HIDTA | 52 | 3.67% | 9 | 0 | 9 | 0 | 9 |
| 109 279.0-317 FBI CETF | 92 | 6.49% | 16 | 0 | 16 | 0 | 16 |
| 110 279.0-331 | 100 | 7.06% | 17 | 0 | 17 | 0 | 17 |
| 111 279.0-335 Traffic Grant | 77 | 5.43% | 13 | 0 | 13 | 0 | 13 |
| 112 279.0-336 Highway Safety - Seatbelt C | 14 | 0.99% | 2 | 0 | 2 | 0 | 2 |
| 115 279.0-340 Medical Marihuana | 26 | 1.83% | 4 | 0 | 4 | 0 | 4 |
| 116 279.0-351 Jail CCAB | 74 | 5.22% | 13 | 0 | 13 | 0 | 13 |
| 118 279.0-420 Hazard Mitigation Grant | 3 | 0.21% | 1 | 0 | 1 | 0 | 1 |
| 119 279.0-428 Homeland | 9 | 0.64% | 2 | 0 | 2 | 0 | 2 |
| 120 279.0-642 CESF - COVID19 | 50 | 3.53% | 8 | 0 | 8 | 0 | 8 |
| 121 CBDG Cares - COVID19 | 3 | 0.21% | 1 | 0 | 1 | 0 | 1 |
| 122 279.0-753 DNR Waterways Grant | 15 | 1.06% | 3 | 0 | 3 | 0 | 3 |
| 124 279.1-228 Victims Rights Grant | 294 | 20.75% | 50 | 0 | 50 | 0 | 50 |
| Subtotal | 1,417 | 100.00% | 240 | 0 | 240 | 0 | 240 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$240 | | \$240 |

Basis Units: Number of Expenditure Transactions by Grant
Source: Financial Statements

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Allocation Summary

Dept:22 279.0 Grants

| Department | Grants Indirect | Total |
|---|----------------------------|--------------|
| 98 279.0-135 Veterans Treatment Court C | \$10 | \$10 |
| 100 279.0-138 Byrne Jag | 10 | 10 |
| 101 279.0-139 MH Treatment Court | 14 | 14 |
| 102 279.0-140 Sobriety Court | 13 | 13 |
| 104 279.0-151 SSSPP Grant | 46 | 46 |
| 106 279.0-275 Drain Commissioner | 3 | 3 |
| 107 279.0-301 Snowmobile Grant | 6 | 6 |
| 108 279.0-312 HIDTA | 9 | 9 |
| 109 279.0-317 FBI CETF | 16 | 16 |
| 110 279.0-331 | 17 | 17 |
| 111 279.0-335 Traffic Grant | 13 | 13 |
| 112 279.0-336 Highway Safety - Seatbelt G | 2 | 2 |
| 115 279.0-340 Medical Marihuana | 4 | 4 |
| 116 279.0-351 Jail CCAB | 13 | 13 |
| 118 279.0-420 Hazard Mitigation Grant | 1 | 1 |
| 119 279.0-428 Homeland | 2 | 2 |
| 120 279.0-642 CESF - COVID19 | 8 | 8 |
| 121 CBDG Cares - COVID19 | 1 | 1 |
| 122 279.0-753 DNR Waterways Grant | 3 | 3 |
| 124 279.1-228 Victims Rights Grant | 50 | 50 |
| Total | \$240 | \$240 |

292.1 Child Care Programs
Nature and Extent of Service

Allegan County accounts for a range of child care activities in general ledger fund 292.1. Incoming costs from central service departments for services such as accounting have been allocated to the specific child care activities based on the dollar amount of expenditures for each program.

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

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

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

A. Department Costs

Dept:23 292.1 Child Care

| Description | | Amount | General Admin | Indirect |
|--------------------------------------|---|-----------------|-----------------|-------------|
| <hr/> | | | | |
| Personnel Costs | | | | |
| Salaries | S | 0 | 0 | 0 |
| <i>Salary % Split</i> | | | <i>.00%</i> | <i>.00%</i> |
| Benefits | S | 0 | 0 | 0 |
| Subtotal - Services & Supplies | | <hr/> 0 | <hr/> 0 | <hr/> 0 |
| Department Cost Total | | 0 | 0 | 0 |
| | | | | |
| Adjustments to Cost | | | | |
| Subtotal - Adjustments | | <hr/> 0 | <hr/> 0 | <hr/> 0 |
| Total Costs After Adjustments | | 0 | 0 | 0 |
| | | | | |
| General Admin Distribution | | | 0 | 0 |
| Grand Total | | <hr/> <hr/> \$0 | <hr/> <hr/> \$0 | |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

B. Incoming Costs - (Default Spread Custom%)

Dept:23 292.1 Child Care

| Department | First Incoming | Second Incoming | Indirect |
|--|-----------------------|------------------------|-----------------|
| 3 Legal Services | \$25,509 | \$1,076 | \$26,585 |
| Subtotal - 101-256 Administration Lega | 25,509 | 1,076 | 26,585 |
| 4 County Admin | 32,647 | 3,318 | 35,965 |
| Subtotal - 101-172 Administration | 32,647 | 3,318 | 35,965 |
| 5 Cost Plan | 240 | 0 | 240 |
| Subtotal - 101-201 Finance | 240 | 0 | 240 |
| 6 Audit | 5,372 | 21 | 5,393 |
| Subtotal - 101-202 Audit | 5,372 | 21 | 5,393 |
| 26 General Liability | 0 | 5,424 | 5,424 |
| Subtotal - 677-087 Insurance | 0 | 5,424 | 5,424 |
| Total Incoming | 63,769 | 9,839 | 73,608 |
| C. Total Allocated | | \$73,608 | \$73,608 |
| | | | 100.00% |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Indirect Allocations

Dept:23 292.1 Child Care

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|------------------------------|---------------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 131 292.1-614 Comm Resc | 367,431.21 | 7.39% | \$4,713 | \$0 | \$4,713 | \$727 | \$5,440 |
| 132 292.1-653 Diversion | 82,860.52 | 1.67% | 1,063 | 0 | 1,063 | 164 | 1,227 |
| 133 292.1-654 Casa | 79,996.98 | 1.61% | 1,026 | 0 | 1,026 | 158 | 1,184 |
| 134 292.1-656 CC Admin | 893,293.64 | 17.97% | 11,458 | 0 | 11,458 | 1,768 | 13,226 |
| 135 292.1-661 Food Prep | 239,764.01 | 4.82% | 3,075 | 0 | 3,075 | 475 | 3,550 |
| 136 292.1-662 Foster Care | 437,234.07 | 8.79% | 5,608 | 0 | 5,608 | 865 | 6,473 |
| 137 292.1-664 Juv Detention | 1,139,541.23 | 22.92% | 14,616 | 0 | 14,616 | 2,255 | 16,871 |
| 138 292.1-665 Comm Probation | 446,612.73 | 8.98% | 5,728 | 0 | 5,728 | 884 | 6,612 |
| 139 292.1-666 Cheever | 1,284,963.52 | 25.85% | 16,481 | 0 | 16,481 | 2,543 | 19,024 |
| Subtotal | 4,971,697.91 | 100.00% | 63,769 | 0 | 63,769 | 9,839 | 73,608 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$63,769 | | \$73,608 |

Basis Units: Dollar Amount of Expenditures Administered by Program

Source: Financial Statements

Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan

FY 2021
11/29/2022

Allocation Summary

Dept:23 292.1 Child Care

| Department | Indirect | Total |
|------------------------------|-----------------|-----------------|
| 131 292.1-614 Comm Resc | \$5,440 | \$5,440 |
| 132 292.1-653 Diversion | 1,227 | 1,227 |
| 133 292.1-654 Casa | 1,184 | 1,184 |
| 134 292.1-656 CC Admin | 13,226 | 13,226 |
| 135 292.1-661 Food Prep | 3,550 | 3,550 |
| 136 292.1-662 Foster Care | 6,473 | 6,473 |
| 137 292.1-664 Juv Detention | 16,871 | 16,871 |
| 138 292.1-665 Comm Probation | 6,612 | 6,612 |
| 139 292.1-666 Cheever | 19,024 | 19,024 |
| Total | <u>\$73,608</u> | <u>\$73,608</u> |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

**County Fitness Center
Nature and Extent of Service**

Allegan County provides a range of benefits for County personnel, including a fitness center for the use of County employees. The costs associated with the fitness center have allocated to all County departments based on their number of FTEs for the fiscal year.

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 benefiting departments.

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

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

A. Department Costs

Dept:24 296.1 County Fitness Center

| Description | | Amount | General Admin | Health Fitness |
|--------------------------------------|---|-------------|------------------|-------------------|
| <hr/> | | | | |
| Personnel Costs | | | | |
| Salaries | S | 0 | 0 | 0 |
| <i>Salary % Split</i> | | | <i>.00%</i> | <i>.00%</i> |
| Benefits | S | 0 | 0 | 0 |
| Subtotal - Services & Supplies | | <hr/> | <hr/> | <hr/> |
| | | 0 | 0 | 0 |
| Department Cost Total | | 0 | 0 | 0 |
| Adjustments to Cost | | | | |
| Subtotal - Adjustments | | <hr/> | <hr/> | <hr/> |
| | | 0 | 0 | 0 |
| Total Costs After Adjustments | | 0 | 0 | 0 |
| General Admin Distribution | | | 0 | 0 |
| Grand Total | | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| | | \$0 | | \$0 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

B. Incoming Costs - (Default Spread Custom%)

Dept:24 296.1 County Fitness Center

| Department | First Incoming | Second Incoming | Health Fitness |
|--|-----------------------|------------------------|-----------------------|
| 1 Human Services Building | \$3,632 | \$12 | \$3,644 |
| Subtotal - Building Depreciation | 3,632 | 12 | 3,644 |
| 3 Legal Services | 0 | 0 | 1 |
| Subtotal - 101-256 Administration Lega | 0 | 0 | 1 |
| 4 County Admin | 1 | 0 | 1 |
| Subtotal - 101-172 Administration | 1 | 0 | 1 |
| 5 Cost Plan | 240 | 0 | 240 |
| Subtotal - 101-201 Finance | 240 | 0 | 240 |
| 6 Audit | 0 | 0 | 0 |
| Subtotal - 101-202 Audit | 0 | 0 | 0 |
| 8 Non-General Fund | 56 | 9 | 65 |
| Subtotal - 101-253 Treasurer | 56 | 9 | 65 |
| 12 Human Services Building | 9,385 | 5,222 | 14,607 |
| Subtotal - 101-263 FM Human Service: | 9,385 | 5,222 | 14,607 |
| 26 General Liability | 0 | 0 | 0 |
| Subtotal - 677-087 Insurance | 0 | 0 | 0 |
| Total Incoming | 13,315 | 5,243 | 18,558 |
| C. Total Allocated | | \$18,558 | \$18,558 |
| | | | 100.00% |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Health Fitness Allocations

Dept:24 296.1 County Fitness Center

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 3 101-256 Administration Legal Counsel | 0.69 | 0.17% | \$23 | \$0 | \$23 | \$0 | \$23 |
| 4 101-172 Administration | 2.50 | 0.63% | 84 | 0 | 84 | 0 | 84 |
| 5 101-201 Finance | 4.95 | 1.25% | 166 | 0 | 166 | 0 | 166 |
| 7 101-226 Human Resources | 3.80 | 0.96% | 127 | 0 | 127 | 0 | 127 |
| 8 101-253 Treasurer | 6.98 | 1.76% | 234 | 0 | 234 | 0 | 234 |
| 9 101-258/259 Network/Phone | 9.40 | 2.37% | 315 | 0 | 315 | 0 | 315 |
| 10 101-261 FM Courthouse | 1.75 | 0.44% | 59 | 0 | 59 | 0 | 59 |
| 11 101-262 FM 911 EOC | 0.07 | 0.02% | 2 | 0 | 2 | 0 | 2 |
| 12 101-263 FM Human Services | 1.09 | 0.27% | 37 | 0 | 37 | 0 | 37 |
| 14 101-265 Facility Management | 8.40 | 2.12% | 282 | 0 | 282 | 0 | 282 |
| 15 101-266 Mail/Copy | 1.00 | 0.25% | 34 | 0 | 34 | 0 | 34 |
| 17 101-269 Jail Building | 1.45 | 0.37% | 49 | 0 | 49 | 0 | 49 |
| 18 101-270 Co Services Building | 1.00 | 0.25% | 34 | 0 | 34 | 0 | 34 |
| 21 101-316 Security | 5.07 | 1.28% | 170 | 0 | 170 | 0 | 170 |
| 26 677-087 Insurance | 0.63 | 0.16% | 21 | 0 | 21 | 9 | 31 |
| 27 101-101 Bd of Commissioners | 7.00 | 1.76% | 235 | 0 | 235 | 105 | 340 |
| 28 101-131 Circuit Court | 8.00 | 2.02% | 268 | 0 | 268 | 120 | 389 |
| 29 101-136 District Court | 19.26 | 4.85% | 646 | 0 | 646 | 290 | 936 |
| 31 101-148 Probate Court | 3.90 | 0.98% | 131 | 0 | 131 | 59 | 189 |
| 32 101-149 Family Court | 5.50 | 1.39% | 185 | 0 | 185 | 83 | 267 |
| 35 101-152 Probate - District Court | 5.17 | 1.30% | 173 | 0 | 173 | 78 | 251 |
| 37 101-191 Elections | 1.00 | 0.25% | 34 | 0 | 34 | 15 | 49 |
| 38 101-215 Clerk | 8.04 | 2.03% | 270 | 0 | 270 | 121 | 391 |
| 39 101-225 Equalization | 4.46 | 1.12% | 150 | 0 | 150 | 67 | 217 |
| 40 101-229 Pros Attorney | 15.55 | 3.92% | 522 | 0 | 522 | 234 | 755 |
| 41 101-236 Register of Deeds | 3.80 | 0.96% | 127 | 0 | 127 | 57 | 185 |
| 43 101-260 FM Animal | 0.07 | 0.02% | 2 | 0 | 2 | 1 | 3 |
| 46 101-275 Drain | 3.64 | 0.92% | 122 | 0 | 122 | 55 | 177 |
| 47 101-291 Record Management | 1.45 | 0.37% | 49 | 0 | 49 | 22 | 70 |
| 48 101-301 Sheriff | 46.88 | 11.81% | 1,573 | 0 | 1,573 | 705 | 2,277 |
| 49 101-303 WEMET | 1.00 | 0.25% | 34 | 0 | 34 | 15 | 49 |
| 50 101-304/305 SCAT | 3.01 | 0.76% | 101 | 0 | 101 | 45 | 146 |
| 51 101-314 Reserves | 1.27 | 0.32% | 43 | 0 | 43 | 19 | 62 |
| 52 101-315 Detective | 5.00 | 1.26% | 168 | 0 | 168 | 75 | 243 |
| 53 101-331 Marine | 1.64 | 0.41% | 55 | 0 | 55 | 25 | 80 |
| 54 101-351 Jail | 34.67 | 8.74% | 1,163 | 0 | 1,163 | 521 | 1,684 |
| 55 101-352 Inmate Program | 4.56 | 1.15% | 153 | 0 | 153 | 69 | 222 |
| 56 101-403 Land Information Services | 1.92 | 0.48% | 64 | 0 | 64 | 29 | 93 |
| 57 101-426 Emerg Management | 1.73 | 0.44% | 58 | 0 | 58 | 26 | 84 |
| 58 101-427 LEPC | 0.62 | 0.16% | 21 | 0 | 21 | 9 | 30 |
| 59 101-430 Animal | 1.02 | 0.26% | 34 | 0 | 34 | 15 | 50 |
| 61 101-441 DPW | 0.20 | 0.05% | 7 | 0 | 7 | 3 | 10 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Health Fitness Allocations

Dept:24 296.1 County Fitness Center

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|---|---------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 66 101-681 Vets Burial | 1.60 | 0.40% | \$54 | \$0 | \$54 | \$24 | \$78 |
| 71 208.0-XXX Parks | 5.23 | 1.32% | 175 | 0 | 175 | 79 | 254 |
| 72 211.0-326 Central Dispatch | 23.31 | 5.87% | 782 | 0 | 782 | 350 | 1,132 |
| 74 215.1-XXX Friend of the Court | 17.44 | 4.39% | 585 | 0 | 585 | 262 | 847 |
| 76 221.0-XXX Health | 30.19 | 7.61% | 1,013 | 0 | 1,013 | 454 | 1,467 |
| 81 230.0-676 Transportation | 2.68 | 0.68% | 90 | 0 | 90 | 40 | 130 |
| 82 230.0-677 Transportation | 1.00 | 0.25% | 34 | 0 | 34 | 15 | 49 |
| 89 260 Indigent Defense | 8.25 | 2.08% | 277 | 0 | 277 | 124 | 401 |
| 91 263.5-200 Concealed Weapons | 0.73 | 0.18% | 24 | 0 | 24 | 11 | 35 |
| 104 279.0-151 SSSPP Grant | 1.00 | 0.25% | 34 | 0 | 34 | 15 | 49 |
| 107 279.0-301 Snowmobile Grant | 0.11 | 0.03% | 4 | 0 | 4 | 2 | 5 |
| 110 279.0-331 | 0.61 | 0.15% | 20 | 0 | 20 | 9 | 30 |
| 124 279.1-228 Victims Rights Grant | 2.36 | 0.59% | 79 | 0 | 79 | 35 | 115 |
| 125 280.7 Sheriff Contracts | 10.05 | 2.53% | 337 | 0 | 337 | 151 | 488 |
| 126 280.6 Wayland Township | 1.94 | 0.49% | 65 | 0 | 65 | 29 | 94 |
| 129 289.5-259 Technology Contracts | 0.61 | 0.15% | 20 | 0 | 20 | 9 | 30 |
| 131 292.1-614 Comm Resc | 3.35 | 0.84% | 112 | 0 | 112 | 50 | 163 |
| 132 292.1-653 Diversion | 1.00 | 0.25% | 34 | 0 | 34 | 15 | 49 |
| 134 292.1-656 CC Admin | 4.10 | 1.03% | 138 | 0 | 138 | 62 | 199 |
| 135 292.1-661 Food Prep | 2.57 | 0.65% | 86 | 0 | 86 | 39 | 125 |
| 137 292.1-664 Juv Detention | 14.76 | 3.72% | 495 | 0 | 495 | 222 | 717 |
| 138 292.1-665 Comm Probation | 5.00 | 1.26% | 168 | 0 | 168 | 75 | 243 |
| 139 292.1-666 Cheever | 14.56 | 3.67% | 488 | 0 | 488 | 219 | 707 |
| 142 293.0-681 Soldiers | 0.75 | 0.19% | 25 | 0 | 25 | 11 | 36 |
| 144 295.0-672 COA | 2.55 | 0.64% | 86 | 0 | 86 | 38 | 124 |
| 149 620.0-253 Tax Reversn | 1.32 | 0.33% | 44 | 0 | 44 | 20 | 64 |
| 150 639.0-275 Drain Equipment Revolving | 0.60 | 0.15% | 20 | 0 | 20 | 9 | 29 |
| 151 661.2 Fleet Management | 0.09 | 0.02% | 3 | 0 | 3 | 1 | 4 |
| Subtotal | 396.90 | 100.00% | 13,315 | 0 | 13,315 | 5,243 | 18,558 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$13,315 | | \$18,558 |

Basis Units: FTE Count
Source: Payroll Data

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Allocation Summary

Dept:24 296.1 County Fitness Center

| Department | Health Fitness | Total |
|--|---------------------------|--------------|
| 3 101-256 Administration Legal Counsel | \$23 | \$23 |
| 4 101-172 Administration | 84 | 84 |
| 5 101-201 Finance | 166 | 166 |
| 7 101-226 Human Resources | 127 | 127 |
| 8 101-253 Treasurer | 234 | 234 |
| 9 101-258/259 Network/Phone | 315 | 315 |
| 10 101-261 FM Courthouse | 59 | 59 |
| 11 101-262 FM 911 EOC | 2 | 2 |
| 12 101-263 FM Human Services | 37 | 37 |
| 14 101-265 Facility Management | 282 | 282 |
| 15 101-266 Mail/Copy | 34 | 34 |
| 17 101-269 Jail Building | 49 | 49 |
| 18 101-270 Co Services Building | 34 | 34 |
| 21 101-316 Security | 170 | 170 |
| 26 677-087 Insurance | 31 | 31 |
| 27 101-101 Bd of Commissioners | 340 | 340 |
| 28 101-131 Circuit Court | 389 | 389 |
| 29 101-136 District Court | 936 | 936 |
| 31 101-148 Probate Court | 189 | 189 |
| 32 101-149 Family Court | 267 | 267 |
| 35 101-152 Probate - District Court | 251 | 251 |
| 37 101-191 Elections | 49 | 49 |
| 38 101-215 Clerk | 391 | 391 |
| 39 101-225 Equalization | 217 | 217 |
| 40 101-229 Pros Attorney | 755 | 755 |
| 41 101-236 Register of Deeds | 185 | 185 |
| 43 101-260 FM Animal | 3 | 3 |
| 46 101-275 Drain | 177 | 177 |
| 47 101-291 Record Management | 70 | 70 |
| 48 101-301 Sheriff | 2,277 | 2,277 |
| 49 101-303 WEMET | 49 | 49 |
| 50 101-304/305 SCAT | 146 | 146 |
| 51 101-314 Reserves | 62 | 62 |
| 52 101-315 Detective | 243 | 243 |
| 53 101-331 Marine | 80 | 80 |
| 54 101-351 Jail | 1,684 | 1,684 |
| 55 101-352 Inmate Program | 222 | 222 |
| 56 101-403 Land Information Services | 93 | 93 |
| 57 101-426 Emerg Management | 84 | 84 |
| 58 101-427 LEPC | 30 | 30 |
| 59 101-430 Animal | 50 | 50 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
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Allocation Summary

Dept:24 296.1 County Fitness Center

| Department | Health Fitness | Total |
|---|---------------------------|-----------------|
| 61 101-441 DPW | \$10 | \$10 |
| 66 101-681 Vets Burial | 78 | 78 |
| 71 208.0-XXX Parks | 254 | 254 |
| 72 211.0-326 Central Dispatch | 1,132 | 1,132 |
| 74 215.1-XXX Friend of the Court | 847 | 847 |
| 76 221.0-XXX Health | 1,467 | 1,467 |
| 81 230.0-676 Transportation | 130 | 130 |
| 82 230.0-677 Transportation | 49 | 49 |
| 89 260 Indigent Defense | 401 | 401 |
| 91 263.5-200 Concealed Weapons | 35 | 35 |
| 104 279.0-151 SSSPP Grant | 49 | 49 |
| 107 279.0-301 Snowmobile Grant | 5 | 5 |
| 110 279.0-331 | 30 | 30 |
| 124 279.1-228 Victims Rights Grant | 115 | 115 |
| 125 280.7 Sheriff Contracts | 488 | 488 |
| 126 280.6 Wayland Township | 94 | 94 |
| 129 289.5-259 Technology Contracts | 30 | 30 |
| 131 292.1-614 Comm Resc | 163 | 163 |
| 132 292.1-653 Diversion | 49 | 49 |
| 134 292.1-656 CC Admin | 199 | 199 |
| 135 292.1-661 Food Prep | 125 | 125 |
| 137 292.1-664 Juv Detention | 717 | 717 |
| 138 292.1-665 Comm Probation | 243 | 243 |
| 139 292.1-666 Cheever | 707 | 707 |
| 142 293.0-681 Soldiers | 36 | 36 |
| 144 295.0-672 COA | 124 | 124 |
| 149 620.0-253 Tax Reversn | 64 | 64 |
| 150 639.0-275 Drain Equipment Revolving | 29 | 29 |
| 151 661.2 Fleet Management | 4 | 4 |
| Total | \$18,558 | \$18,558 |

**Fringe Processing
Nature and Extent of Service**

Allegan County provides a range of benefits for County personnel, including group health care coverage, social security, workman's compensation, unemployment compensation insurance, life insurance and other mandatory benefits.

- **Fringe Processing** – Health care coverage, social security, workman's compensation and life insurance have been charged directly to each department. Incoming costs from central service departments for services such as accounting for the processing of fringe benefits have been allocated to all departments based on their FTE count for the fiscal year.
- **General Fund Fringes** – The cost of unemployment coverage for general fund employees has been identified and allocated to all general fund departments based on their FTE count for the year.

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 benefiting departments.

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

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

A. Department Costs

Dept:25 677 Fringe Processing

| Description | Amount | General Admin | Fringe Processing | GF Other Fringe |
|--------------------------------------|----------------|---------------|-------------------|-----------------|
| Personnel Costs | | | | |
| Salaries S | 0 | 0 | 0 | 0 |
| <i>Salary % Split</i> | | <i>.00%</i> | <i>.00%</i> | <i>.00%</i> |
| Benefits S | 0 | 0 | 0 | 0 |
| Subtotal - Personnel Costs | 0 | 0 | 0 | 0 |
| Services & Supplies Cost | | | | |
| Unemployment Compensation (1010-8 P) | 2,144 | 0 | 0 | 2,144 |
| Subtotal - Services & Supplies | 2,144 | 0 | 0 | 2,144 |
| Department Cost Total | 2,144 | 0 | 0 | 2,144 |
| Adjustments to Cost | | | | |
| Subtotal - Adjustments | 0 | 0 | 0 | 0 |
| Total Costs After Adjustments | 2,144 | 0 | 0 | 2,144 |
| General Admin Distribution | | 0 | 0 | 0 |
| Grand Total | \$2,144 | | \$0 | \$2,144 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

B. Incoming Costs - (Default Spread Custom%)

Dept:25 677 Fringe Processing

| Department | First Incoming | Second Incoming | Fringe Processing | GF Other Fringe |
|------------------------------|----------------|-----------------|-------------------|-----------------|
| 5 Accounting/Finance | \$3,273 | \$348 | \$3,621 | \$0 |
| 5 Cost Plan | 480 | 0 | 480 | 0 |
| Subtotal - 101-201 Finance | 3,753 | 348 | 4,101 | 0 |
| 8 Non-General Fund | 2,291 | 368 | 2,660 | 0 |
| Subtotal - 101-253 Treasurer | 2,291 | 368 | 2,660 | 0 |
| Total Incoming | 6,044 | 717 | 6,761 | 0 |
| C. Total Allocated | | \$8,905 | \$6,761 | \$2,144 |
| | | | 75.92% | 24.08% |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Fringe Processing Allocations

Dept:25 677 Fringe Processing

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 3 101-256 Administration Legal Counsel | 0.69 | 0.17% | \$11 | \$0 | \$11 | \$0 | \$11 |
| 4 101-172 Administration | 2.50 | 0.63% | 38 | 0 | 38 | 0 | 38 |
| 5 101-201 Finance | 4.95 | 1.25% | 75 | 0 | 75 | 0 | 75 |
| 7 101-226 Human Resources | 3.80 | 0.96% | 58 | 0 | 58 | 0 | 58 |
| 8 101-253 Treasurer | 6.98 | 1.76% | 106 | 0 | 106 | 0 | 106 |
| 9 101-258/259 Network/Phone | 9.40 | 2.37% | 143 | 0 | 143 | 0 | 143 |
| 10 101-261 FM Courthouse | 1.75 | 0.44% | 27 | 0 | 27 | 0 | 27 |
| 11 101-262 FM 911 EOC | 0.07 | 0.02% | 1 | 0 | 1 | 0 | 1 |
| 12 101-263 FM Human Services | 1.09 | 0.27% | 17 | 0 | 17 | 0 | 17 |
| 14 101-265 Facility Management | 8.40 | 2.12% | 128 | 0 | 128 | 0 | 128 |
| 15 101-266 Mail/Copy | 1.00 | 0.25% | 15 | 0 | 15 | 0 | 15 |
| 17 101-269 Jail Building | 1.45 | 0.37% | 22 | 0 | 22 | 0 | 22 |
| 18 101-270 Co Services Building | 1.00 | 0.25% | 15 | 0 | 15 | 0 | 15 |
| 21 101-316 Security | 5.07 | 1.28% | 77 | 0 | 77 | 0 | 77 |
| 26 677-087 Insurance | 0.63 | 0.16% | 10 | 0 | 10 | 1 | 11 |
| 27 101-101 Bd of Commissioners | 7.00 | 1.76% | 107 | 0 | 107 | 14 | 121 |
| 28 101-131 Circuit Court | 8.00 | 2.02% | 122 | 0 | 122 | 16 | 138 |
| 29 101-136 District Court | 19.26 | 4.85% | 293 | 0 | 293 | 40 | 333 |
| 31 101-148 Probate Court | 3.90 | 0.98% | 59 | 0 | 59 | 8 | 67 |
| 32 101-149 Family Court | 5.50 | 1.39% | 84 | 0 | 84 | 11 | 95 |
| 35 101-152 Probate - District Court | 5.17 | 1.30% | 79 | 0 | 79 | 11 | 89 |
| 37 101-191 Elections | 1.00 | 0.25% | 15 | 0 | 15 | 2 | 17 |
| 38 101-215 Clerk | 8.04 | 2.03% | 122 | 0 | 122 | 17 | 139 |
| 39 101-225 Equalization | 4.46 | 1.12% | 68 | 0 | 68 | 9 | 77 |
| 40 101-229 Pros Attorney | 15.55 | 3.92% | 237 | 0 | 237 | 32 | 269 |
| 41 101-236 Register of Deeds | 3.80 | 0.96% | 58 | 0 | 58 | 8 | 66 |
| 43 101-260 FM Animal | 0.07 | 0.02% | 1 | 0 | 1 | 0 | 1 |
| 46 101-275 Drain | 3.64 | 0.92% | 55 | 0 | 55 | 7 | 63 |
| 47 101-291 Record Management | 1.45 | 0.37% | 22 | 0 | 22 | 3 | 25 |
| 48 101-301 Sheriff | 46.88 | 11.81% | 714 | 0 | 714 | 96 | 810 |
| 49 101-303 WEMET | 1.00 | 0.25% | 15 | 0 | 15 | 2 | 17 |
| 50 101-304/305 SCAT | 3.01 | 0.76% | 46 | 0 | 46 | 6 | 52 |
| 51 101-314 Reserves | 1.27 | 0.32% | 19 | 0 | 19 | 3 | 22 |
| 52 101-315 Detective | 5.00 | 1.26% | 76 | 0 | 76 | 10 | 86 |
| 53 101-331 Marine | 1.64 | 0.41% | 25 | 0 | 25 | 3 | 28 |
| 54 101-351 Jail | 34.67 | 8.74% | 528 | 0 | 528 | 71 | 599 |
| 55 101-352 Inmate Program | 4.56 | 1.15% | 69 | 0 | 69 | 9 | 79 |
| 56 101-403 Land Information Services | 1.92 | 0.48% | 29 | 0 | 29 | 4 | 33 |
| 57 101-426 Emerg Management | 1.73 | 0.44% | 26 | 0 | 26 | 4 | 30 |
| 58 101-427 LEPC | 0.62 | 0.16% | 9 | 0 | 9 | 1 | 11 |
| 59 101-430 Animal | 1.02 | 0.26% | 16 | 0 | 16 | 2 | 18 |
| 61 101-441 DPW | 0.20 | 0.05% | 3 | 0 | 3 | 0 | 3 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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Fringe Processing Allocations

Dept:25 677 Fringe Processing

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|---|---------------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 66 101-681 Vets Burial | 1.60 | 0.40% | \$24 | \$0 | \$24 | \$3 | \$28 |
| 71 208.0-XXX Parks | 5.23 | 1.32% | 80 | 0 | 80 | 11 | 90 |
| 72 211.0-326 Central Dispatch | 23.31 | 5.87% | 355 | 0 | 355 | 48 | 403 |
| 74 215.1-XXX Friend of the Court | 17.44 | 4.39% | 266 | 0 | 266 | 36 | 301 |
| 76 221.0-XXX Health | 30.19 | 7.61% | 460 | 0 | 460 | 62 | 522 |
| 81 230.0-676 Transportation | 2.68 | 0.68% | 41 | 0 | 41 | 6 | 46 |
| 82 230.0-677 Transportation | 1.00 | 0.25% | 15 | 0 | 15 | 2 | 17 |
| 89 260 Indigent Defense | 8.25 | 2.08% | 126 | 0 | 126 | 17 | 143 |
| 91 263.5-200 Concealed Weapons | 0.73 | 0.18% | 11 | 0 | 11 | 2 | 13 |
| 104 279.0-151 SSSPP Grant | 1.00 | 0.25% | 15 | 0 | 15 | 2 | 17 |
| 107 279.0-301 Snowmobile Grant | 0.11 | 0.03% | 2 | 0 | 2 | 0 | 2 |
| 110 279.0-331 | 0.61 | 0.15% | 9 | 0 | 9 | 1 | 11 |
| 124 279.1-228 Victims Rights Grant | 2.36 | 0.59% | 36 | 0 | 36 | 5 | 41 |
| 125 280.7 Sheriff Contracts | 10.05 | 2.53% | 153 | 0 | 153 | 21 | 174 |
| 126 280.6 Wayland Township | 1.94 | 0.49% | 30 | 0 | 30 | 4 | 34 |
| 129 289.5-259 Technology Contracts | 0.61 | 0.15% | 9 | 0 | 9 | 1 | 11 |
| 131 292.1-614 Comm Resc | 3.35 | 0.84% | 51 | 0 | 51 | 7 | 58 |
| 132 292.1-653 Diversion | 1.00 | 0.25% | 15 | 0 | 15 | 2 | 17 |
| 134 292.1-656 CC Admin | 4.10 | 1.03% | 62 | 0 | 62 | 8 | 71 |
| 135 292.1-661 Food Prep | 2.57 | 0.65% | 39 | 0 | 39 | 5 | 44 |
| 137 292.1-664 Juv Detention | 14.76 | 3.72% | 225 | 0 | 225 | 30 | 255 |
| 138 292.1-665 Comm Probation | 5.00 | 1.26% | 76 | 0 | 76 | 10 | 86 |
| 139 292.1-666 Cheever | 14.56 | 3.67% | 222 | 0 | 222 | 30 | 252 |
| 142 293.0-681 Soldiers | 0.75 | 0.19% | 11 | 0 | 11 | 2 | 13 |
| 144 295.0-672 COA | 2.55 | 0.64% | 39 | 0 | 39 | 5 | 44 |
| 149 620.0-253 Tax Reversn | 1.32 | 0.33% | 20 | 0 | 20 | 3 | 23 |
| 150 639.0-275 Drain Equipment Revolving | 0.60 | 0.15% | 9 | 0 | 9 | 1 | 10 |
| 151 661.2 Fleet Management | 0.09 | 0.02% | 1 | 0 | 1 | 0 | 2 |
| Subtotal | 396.90 | 100.00% | 6,044 | 0 | 6,044 | 717 | 6,761 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$6,044 | | \$6,761 |

Basis Units: FTE Count
Source: Payroll Data

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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GF Other Fringe Allocations

Dept:25 677 Fringe Processing

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 3 101-256 Administration Legal Counsel | 0.69 | 0.29% | \$6 | \$0 | \$6 | \$0 | \$6 |
| 4 101-172 Administration | 2.50 | 1.04% | 22 | 0 | 22 | 0 | 22 |
| 5 101-201 Finance | 4.95 | 2.06% | 44 | 0 | 44 | 0 | 44 |
| 7 101-226 Human Resources | 3.80 | 1.58% | 34 | 0 | 34 | 0 | 34 |
| 8 101-253 Treasurer | 6.98 | 2.91% | 62 | 0 | 62 | 0 | 62 |
| 9 101-258/259 Network/Phone | 9.40 | 3.91% | 84 | 0 | 84 | 0 | 84 |
| 10 101-261 FM Courthouse | 1.75 | 0.73% | 16 | 0 | 16 | 0 | 16 |
| 11 101-262 FM 911 EOC | 0.07 | 0.03% | 1 | 0 | 1 | 0 | 1 |
| 12 101-263 FM Human Services | 1.09 | 0.45% | 10 | 0 | 10 | 0 | 10 |
| 14 101-265 Facility Management | 8.40 | 3.50% | 75 | 0 | 75 | 0 | 75 |
| 15 101-266 Mail/Copy | 1.00 | 0.42% | 9 | 0 | 9 | 0 | 9 |
| 17 101-269 Jail Building | 1.45 | 0.60% | 13 | 0 | 13 | 0 | 13 |
| 18 101-270 Co Services Building | 1.00 | 0.42% | 9 | 0 | 9 | 0 | 9 |
| 21 101-316 Security | 5.07 | 2.11% | 45 | 0 | 45 | 0 | 45 |
| 27 101-101 Bd of Commissioners | 7.00 | 2.92% | 63 | 0 | 63 | 0 | 63 |
| 28 101-131 Circuit Court | 8.00 | 3.33% | 71 | 0 | 71 | 0 | 71 |
| 29 101-136 District Court | 19.26 | 8.02% | 172 | 0 | 172 | 0 | 172 |
| 31 101-148 Probate Court | 3.90 | 1.62% | 35 | 0 | 35 | 0 | 35 |
| 32 101-149 Family Court | 5.50 | 2.29% | 49 | 0 | 49 | 0 | 49 |
| 35 101-152 Probate - District Court | 5.17 | 2.15% | 46 | 0 | 46 | 0 | 46 |
| 37 101-191 Elections | 1.00 | 0.42% | 9 | 0 | 9 | 0 | 9 |
| 38 101-215 Clerk | 8.04 | 3.35% | 72 | 0 | 72 | 0 | 72 |
| 39 101-225 Equalization | 4.46 | 1.86% | 40 | 0 | 40 | 0 | 40 |
| 40 101-229 Pros Attorney | 15.55 | 6.48% | 139 | 0 | 139 | 0 | 139 |
| 41 101-236 Register of Deeds | 3.80 | 1.58% | 34 | 0 | 34 | 0 | 34 |
| 43 101-260 FM Animal | 0.07 | 0.03% | 1 | 0 | 1 | 0 | 1 |
| 46 101-275 Drain | 3.64 | 1.52% | 33 | 0 | 33 | 0 | 33 |
| 47 101-291 Record Management | 1.45 | 0.60% | 13 | 0 | 13 | 0 | 13 |
| 48 101-301 Sheriff | 46.88 | 19.52% | 419 | 0 | 419 | 0 | 419 |
| 49 101-303 WEMET | 1.00 | 0.42% | 9 | 0 | 9 | 0 | 9 |
| 50 101-304/305 SCAT | 3.01 | 1.25% | 27 | 0 | 27 | 0 | 27 |
| 51 101-314 Reserves | 1.27 | 0.53% | 11 | 0 | 11 | 0 | 11 |
| 52 101-315 Detective | 5.00 | 2.08% | 45 | 0 | 45 | 0 | 45 |
| 53 101-331 Marine | 1.64 | 0.68% | 15 | 0 | 15 | 0 | 15 |
| 54 101-351 Jail | 34.67 | 14.44% | 310 | 0 | 310 | 0 | 310 |
| 55 101-352 Inmate Program | 4.56 | 1.90% | 41 | 0 | 41 | 0 | 41 |
| 56 101-403 Land Information Services | 1.92 | 0.80% | 17 | 0 | 17 | 0 | 17 |
| 57 101-426 Emerg Management | 1.73 | 0.72% | 15 | 0 | 15 | 0 | 15 |
| 58 101-427 LEPC | 0.62 | 0.26% | 6 | 0 | 6 | 0 | 6 |
| 59 101-430 Animal | 1.02 | 0.42% | 9 | 0 | 9 | 0 | 9 |
| 61 101-441 DPW | 0.20 | 0.08% | 2 | 0 | 2 | 0 | 2 |
| 66 101-681 Vets Burial | 1.60 | 0.67% | 14 | 0 | 14 | 0 | 14 |

Allegan County, Michigan
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GF Other Fringe Allocations

Dept:25 677 Fringe Processing

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| Subtotal | 240.11 | 100.00% | 2,144 | 0 | 2,144 | 0 | 2,144 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$2,144 | | \$2,144 |

Basis Units: FTE Count
 Source: Payroll Data

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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Allocation Summary

Dept:25 677 Fringe Processing

| Department | Fringe Processing | GF Other Fringe | Total |
|--|-------------------|-----------------|-------|
| 3 101-256 Administration Legal Counsel | \$11 | \$6 | \$17 |
| 4 101-172 Administration | 38 | 22 | 60 |
| 5 101-201 Finance | 75 | 44 | 120 |
| 7 101-226 Human Resources | 58 | 34 | 92 |
| 8 101-253 Treasurer | 106 | 62 | 169 |
| 9 101-258/259 Network/Phone | 143 | 84 | 227 |
| 10 101-261 FM Courthouse | 27 | 16 | 42 |
| 11 101-262 FM 911 EOC | 1 | 1 | 2 |
| 12 101-263 FM Human Services | 17 | 10 | 26 |
| 14 101-265 Facility Management | 128 | 75 | 203 |
| 15 101-266 Mail/Copy | 15 | 9 | 24 |
| 17 101-269 Jail Building | 22 | 13 | 35 |
| 18 101-270 Co Services Building | 15 | 9 | 24 |
| 21 101-316 Security | 77 | 45 | 122 |
| 26 677-087 Insurance | 11 | 0 | 11 |
| 27 101-101 Bd of Commissioners | 121 | 63 | 183 |
| 28 101-131 Circuit Court | 138 | 71 | 210 |
| 29 101-136 District Court | 333 | 172 | 505 |
| 31 101-148 Probate Court | 67 | 35 | 102 |
| 32 101-149 Family Court | 95 | 49 | 144 |
| 35 101-152 Probate - District Court | 89 | 46 | 136 |
| 37 101-191 Elections | 17 | 9 | 26 |
| 38 101-215 Clerk | 139 | 72 | 211 |
| 39 101-225 Equalization | 77 | 40 | 117 |
| 40 101-229 Pros Attorney | 269 | 139 | 408 |
| 41 101-236 Register of Deeds | 66 | 34 | 100 |
| 43 101-260 FM Animal | 1 | 1 | 2 |
| 46 101-275 Drain | 63 | 33 | 95 |
| 47 101-291 Record Management | 25 | 13 | 38 |
| 48 101-301 Sheriff | 810 | 419 | 1,229 |
| 49 101-303 WEMET | 17 | 9 | 26 |
| 50 101-304/305 SCAT | 52 | 27 | 79 |
| 51 101-314 Reserves | 22 | 11 | 33 |
| 52 101-315 Detective | 86 | 45 | 131 |
| 53 101-331 Marine | 28 | 15 | 43 |
| 54 101-351 Jail | 599 | 310 | 909 |
| 55 101-352 Inmate Program | 79 | 41 | 120 |
| 56 101-403 Land Information Services | 33 | 17 | 50 |
| 57 101-426 Emerg Management | 30 | 15 | 45 |
| 58 101-427 LEPC | 11 | 6 | 16 |
| 59 101-430 Animal | 18 | 9 | 27 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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Allocation Summary

Dept:25 677 Fringe Processing

| Department | Fringe Processing | GF Other Fringe | Total |
|---|--------------------------|------------------------|----------------|
| 61 101-441 DPW | \$3 | \$2 | \$5 |
| 66 101-681 Vets Burial | 28 | 14 | 42 |
| 71 208.0-XXX Parks | 90 | 0 | 90 |
| 72 211.0-326 Central Dispatch | 403 | 0 | 403 |
| 74 215.1-XXX Friend of the Court | 301 | 0 | 301 |
| 76 221.0-XXX Health | 522 | 0 | 522 |
| 81 230.0-676 Transportation | 46 | 0 | 46 |
| 82 230.0-677 Transportation | 17 | 0 | 17 |
| 89 260 Indigent Defense | 143 | 0 | 143 |
| 91 263.5-200 Concealed Weapons | 13 | 0 | 13 |
| 104 279.0-151 SSSPP Grant | 17 | 0 | 17 |
| 107 279.0-301 Snowmobile Grant | 2 | 0 | 2 |
| 110 279.0-331 | 11 | 0 | 11 |
| 124 279.1-228 Victims Rights Grant | 41 | 0 | 41 |
| 125 280.7 Sheriff Contracts | 174 | 0 | 174 |
| 126 280.6 Wayland Township | 34 | 0 | 34 |
| 129 289.5-259 Technology Contracts | 11 | 0 | 11 |
| 131 292.1-614 Comm Resc | 58 | 0 | 58 |
| 132 292.1-653 Diversion | 17 | 0 | 17 |
| 134 292.1-656 CC Admin | 71 | 0 | 71 |
| 135 292.1-661 Food Prep | 44 | 0 | 44 |
| 137 292.1-664 Juv Detention | 255 | 0 | 255 |
| 138 292.1-665 Comm Probation | 86 | 0 | 86 |
| 139 292.1-666 Cheever | 252 | 0 | 252 |
| 142 293.0-681 Soldiers | 13 | 0 | 13 |
| 144 295.0-672 COA | 44 | 0 | 44 |
| 149 620.0-253 Tax Reversn | 23 | 0 | 23 |
| 150 639.0-275 Drain Equipment Revolving | 10 | 0 | 10 |
| 151 661.2 Fleet Management | 2 | 0 | 2 |
| Total | \$6,761 | \$2,144 | \$8,905 |

Insurance
Nature and Extent of Service

Allegan County acquires a broad range of insurance coverage to protect itself from financial losses as a result of claims against the County's resources. Allegan County is insured with the Michigan Municipal Risk Management Authority, which is a self-insured association organized under the laws of the State of Michigan. Coverage includes property, liability and vehicle insurance. For plan purposes, the cost of the coverage has been functionalized as follows:

- **Property Insurance** – The costs for property insurance has been allocated to each building based on their insured value.
- **General Liability** – The costs for general liability insurance has been allocated to all departments based on their audited expenditures for the fiscal year.
- **Law Enforcement Liability** – The costs for law enforcement liability insurance has been allocated directly to the Sheriff's department.
- **Public Officials Liability** – The costs for public official's liability insurance has been allocated to all departments based on their FTE count for the year.
- **Auto Insurance** – The costs for auto insurance has been allocated to all benefitting departments based on the number of vehicles assigned to each.

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.

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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A. Department Costs

Dept:26 677-087 Insurance

| Description | | Amount | General Admin | Property Insurance | General Liability | Law Enforcement Liability | Public Officials Liability | Auto Liability |
|--------------------------------------|---|------------------|---------------|--------------------|-------------------|---------------------------|----------------------------|------------------|
| Personnel Costs | | | | | | | | |
| Salaries | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Salary % Split</i> | | | <i>.00%</i> | <i>.00%</i> | <i>.00%</i> | <i>.00%</i> | <i>.00%</i> | <i>.00%</i> |
| Benefits | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal - Personnel Costs | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Services & Supplies Cost | | | | | | | | |
| Liability Ins | P | 750,826 | 0 | 166,189 | 53,296 | 264,967 | 124,697 | 141,676 |
| Subtotal - Services & Supplies | | 750,826 | 0 | 166,189 | 53,296 | 264,967 | 124,697 | 141,676 |
| Department Cost Total | | 750,826 | 0 | 166,189 | 53,296 | 264,967 | 124,697 | 141,676 |
| Adjustments to Cost | | | | | | | | |
| Subtotal - Adjustments | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Costs After Adjustments | | 750,826 | 0 | 166,189 | 53,296 | 264,967 | 124,697 | 141,676 |
| General Admin Distribution | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Grand Total | | \$750,826 | | \$166,189 | \$53,296 | \$264,967 | \$124,697 | \$141,676 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:26 677-087 Insurance

| Department | First Incoming | Second Incoming | Property Insurance | General Liability | Law Enforcement Liability | Public Officials Liability | Auto Liability |
|--|----------------|------------------|--------------------|-------------------|---------------------------|----------------------------|------------------|
| 2 Copiers | \$15 | \$0 | \$3 | \$1 | \$5 | \$2 | \$3 |
| 2 Computers | 50 | 0 | 11 | 4 | 18 | 8 | 10 |
| Subtotal - Equipment Depreciation | 65 | 0 | 14 | 5 | 23 | 11 | 12 |
| 5 Accounting/Finance | 101 | 11 | 25 | 8 | 39 | 19 | 21 |
| 5 Cost Plan | 1,200 | 0 | 266 | 85 | 423 | 199 | 226 |
| Subtotal - 101-201 Finance | 1,301 | 11 | 290 | 93 | 463 | 218 | 247 |
| 7 Personnel | 693 | 61 | 167 | 54 | 266 | 125 | 142 |
| Subtotal - 101-226 Human Resources | 693 | 61 | 167 | 54 | 266 | 125 | 142 |
| 9 Network Services | 2,525 | 190 | 601 | 193 | 958 | 451 | 512 |
| 9 Telephone | 163 | 0 | 36 | 12 | 58 | 27 | 31 |
| Subtotal - 101-258/259 Network/Phone | 2,688 | 190 | 637 | 204 | 1,016 | 478 | 543 |
| 15 Copy Central | 47 | 0 | 10 | 3 | 17 | 8 | 9 |
| Subtotal - 101-266 Mail/Copy | 47 | 0 | 10 | 3 | 17 | 8 | 9 |
| 24 Health Fitness | 21 | 9 | 7 | 2 | 11 | 5 | 6 |
| Subtotal - 296.1 County Fitness Center | 21 | 9 | 7 | 2 | 11 | 5 | 6 |
| 25 Fringe Processing | 10 | 1 | 2 | 1 | 4 | 2 | 2 |
| Subtotal - 677 Fringe Processing | 10 | 1 | 2 | 1 | 4 | 2 | 2 |
| 26 Public Officials Liability | 0 | 199 | 44 | 14 | 70 | 33 | 38 |
| Subtotal - 677-087 Insurance | 0 | 199 | 44 | 14 | 70 | 33 | 38 |
| Total Incoming | 4,824 | 472 | 1,172 | 376 | 1,869 | 880 | 999 |
| C. Total Allocated | | \$756,122 | \$167,361 | \$53,672 | \$266,836 | \$125,577 | \$142,676 |
| | | | 22.13% | 7.10% | 35.29% | 16.61% | 18.87% |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Property Insurance Allocations

Dept:26 677-087 Insurance

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|---------------------------------|--------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 10 101-261 FM Courthouse | 28,990,002 | 22.39% | \$37,447 | \$0 | \$37,447 | \$0 | \$37,447 |
| 11 101-262 FM 911 EOC | 7,394,882 | 5.71% | 9,552 | 0 | 9,552 | 0 | 9,552 |
| 12 101-263 FM Human Services | 16,098,000 | 12.43% | 20,794 | 0 | 20,794 | 0 | 20,794 |
| 13 101-264 MCF Building | 12,634,500 | 9.76% | 16,320 | 0 | 16,320 | 0 | 16,320 |
| 14 101-265 Facility Management | 140,000 | 0.11% | 181 | 0 | 181 | 0 | 181 |
| 16 101-268 MH CMH Admin | 1,748,500 | 1.35% | 2,259 | 0 | 2,259 | 0 | 2,259 |
| 17 101-269 Jail Building | 44,387,852 | 34.28% | 57,336 | 0 | 57,336 | 0 | 57,336 |
| 18 101-270 Co Services Building | 6,906,538 | 5.33% | 8,921 | 0 | 8,921 | 0 | 8,921 |
| 20 101-273 Youth Home | 4,995,969 | 3.86% | 6,453 | 0 | 6,453 | 0 | 6,453 |
| 43 101-260 FM Animal | 1,102,000 | 0.85% | 1,423 | 0 | 1,423 | 19 | 1,442 |
| 45 101-271 FAC | 2,956,000 | 2.28% | 3,818 | 0 | 3,818 | 50 | 3,868 |
| 71 208.0-XXX Parks | 1,130,931 | 0.87% | 1,461 | 0 | 1,461 | 19 | 1,480 |
| 153 Other | 1,000,000 | 0.77% | 1,292 | 0 | 1,292 | 17 | 1,309 |
| Subtotal | 129,485,174 | 100.00% | 167,257 | 0 | 167,257 | 104 | 167,361 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$167,257 | | \$167,361 |

Basis Units: Insured Values by Facility
Source: MMRMA Renewal Application

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
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General Liability Allocations

Dept:26 677-087 Insurance

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|---------------------------------------|-----------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 4 101-172 Administration | 321,921 | 0.66% | \$356 | \$0 | \$356 | \$0 | \$356 |
| 5 101-201 Finance | 450,839 | 0.93% | 498 | 0 | 498 | 0 | 498 |
| 6 101-202 Audit | 52,500 | 0.11% | 58 | 0 | 58 | 0 | 58 |
| 7 101-226 Human Resources | 426,122 | 0.88% | 471 | 0 | 471 | 0 | 471 |
| 8 101-253 Treasurer | 606,912 | 1.25% | 670 | 0 | 670 | 0 | 670 |
| 9 101-258/259 Network/Phone | 1,561,738 | 3.22% | 1,725 | 0 | 1,725 | 0 | 1,725 |
| 10 101-261 FM Courthouse | 307,390 | 0.63% | 340 | 0 | 340 | 0 | 340 |
| 11 101-262 FM 911 EOC | 104,831 | 0.22% | 116 | 0 | 116 | 0 | 116 |
| 12 101-263 FM Human Services | 239,185 | 0.49% | 264 | 0 | 264 | 0 | 264 |
| 13 101-264 MCF Building | 256,765 | 0.53% | 284 | 0 | 284 | 0 | 284 |
| 14 101-265 Facility Management | 704,563 | 1.45% | 778 | 0 | 778 | 0 | 778 |
| 15 101-266 Mail/Copy | 227,076 | 0.47% | 251 | 0 | 251 | 0 | 251 |
| 16 101-268 MH CMH Admin | 10,772 | 0.02% | 12 | 0 | 12 | 0 | 12 |
| 17 101-269 Jail Building | 631,447 | 1.30% | 698 | 0 | 698 | 0 | 698 |
| 18 101-270 Co Services Building | 128,633 | 0.26% | 142 | 0 | 142 | 0 | 142 |
| 19 101-272 Dumont LK | 56,657 | 0.12% | 63 | 0 | 63 | 0 | 63 |
| 20 101-273 Youth Home | 49,430 | 0.10% | 55 | 0 | 55 | 0 | 55 |
| 21 101-316 Security | 234,611 | 0.48% | 259 | 0 | 259 | 0 | 259 |
| 23 292.1 Child Care | 4,910,155 | 10.11% | 5,424 | 0 | 5,424 | 0 | 5,424 |
| 24 296.1 County Fitness Center | 95 | 0.00% | 0 | 0 | 0 | 0 | 0 |
| 27 101-101 Bd of Commissioners | 269,200 | 0.55% | 297 | 0 | 297 | 0 | 298 |
| 28 101-131 Circuit Court | 649,335 | 1.34% | 717 | 0 | 717 | 1 | 718 |
| 29 101-136 District Court | 1,519,900 | 3.13% | 1,679 | 0 | 1,679 | 1 | 1,680 |
| 30 101-147 Jury Board | 2,679 | 0.01% | 3 | 0 | 3 | 0 | 3 |
| 31 101-148 Probate Court | 476,339 | 0.98% | 526 | 0 | 526 | 0 | 527 |
| 32 101-149 Family Court | 724,412 | 1.49% | 800 | 0 | 800 | 1 | 801 |
| 33 101-150 Guardian | 6,499 | 0.01% | 7 | 0 | 7 | 0 | 7 |
| 34 101-151 Probate - Circuit Court | 4,267 | 0.01% | 5 | 0 | 5 | 0 | 5 |
| 35 101-152 Probate - District Court | 449,057 | 0.92% | 496 | 0 | 496 | 0 | 496 |
| 36 101-166 Family Counseling Services | 16,500 | 0.03% | 18 | 0 | 18 | 0 | 18 |
| 37 101-191 Elections | 164,414 | 0.34% | 182 | 0 | 182 | 0 | 182 |
| 38 101-215 Clerk | 621,542 | 1.28% | 687 | 0 | 687 | 1 | 687 |
| 39 101-225 Equalization | 457,556 | 0.94% | 505 | 0 | 505 | 0 | 506 |
| 40 101-229 Pros Attorney | 1,500,277 | 3.09% | 1,657 | 0 | 1,657 | 1 | 1,659 |
| 41 101-236 Register of Deeds | 321,365 | 0.66% | 355 | 0 | 355 | 0 | 355 |
| 42 101-257 Coop Ext | 98,939 | 0.20% | 109 | 0 | 109 | 0 | 109 |
| 43 101-260 FM Animal | 21,898 | 0.05% | 24 | 0 | 24 | 0 | 24 |
| 46 101-275 Drain | 336,489 | 0.69% | 372 | 0 | 372 | 0 | 372 |
| 47 101-291 Record Management | 95,478 | 0.20% | 105 | 0 | 105 | 0 | 106 |
| 48 101-301 Sheriff | 5,227,035 | 10.77% | 5,774 | 0 | 5,774 | 5 | 5,779 |
| 49 101-303 WEMET | 88,773 | 0.18% | 98 | 0 | 98 | 0 | 98 |
| 50 101-304/305 SCAT | 349,479 | 0.72% | 386 | 0 | 386 | 0 | 386 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

General Liability Allocations

Dept:26 677-087 Insurance

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|---|-----------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 51 101-314 Reserves | 42,663 | 0.09% | \$47 | \$0 | \$47 | \$0 | \$47 |
| 52 101-315 Detective | 713,547 | 1.47% | 788 | 0 | 788 | 1 | 789 |
| 53 101-331 Marine | 107,273 | 0.22% | 119 | 0 | 119 | 0 | 119 |
| 54 101-351 Jail | 4,236,657 | 8.73% | 4,680 | 0 | 4,680 | 4 | 4,684 |
| 55 101-352 Inmate Program | 340,379 | 0.70% | 376 | 0 | 376 | 0 | 376 |
| 56 101-403 Land Information Services | 181,526 | 0.37% | 201 | 0 | 201 | 0 | 201 |
| 57 101-426 Emerg Management | 123,205 | 0.25% | 136 | 0 | 136 | 0 | 136 |
| 58 101-427 LEPC | 33,087 | 0.07% | 37 | 0 | 37 | 0 | 37 |
| 59 101-430 Animal | 103,395 | 0.21% | 114 | 0 | 114 | 0 | 114 |
| 61 101-441 DPW | 11,838 | 0.02% | 13 | 0 | 13 | 0 | 13 |
| 62 101-445 Drains Public | 31,057 | 0.06% | 34 | 0 | 34 | 0 | 34 |
| 63 101-448 Remonumentation | 71,659 | 0.15% | 79 | 0 | 79 | 0 | 79 |
| 64 101-636 Com Disease | 360 | 0.00% | 0 | 0 | 0 | 0 | 0 |
| 65 101-648 Med Examiner | 225,657 | 0.46% | 249 | 0 | 249 | 0 | 249 |
| 66 101-681 Vets Burial | 114,057 | 0.23% | 126 | 0 | 126 | 0 | 126 |
| 67 101-728 Econ Development | 53,332 | 0.11% | 59 | 0 | 59 | 0 | 59 |
| 68 101-851 Employee Other Fringe Benef | 172,144 | 0.35% | 190 | 0 | 190 | 0 | 190 |
| 69 101-865 Insurance & Bonds | 385,000 | 0.79% | 425 | 0 | 425 | 0 | 426 |
| 71 208.0-XXX Parks | 405,098 | 0.83% | 448 | 0 | 448 | 0 | 448 |
| 74 215.1-XXX Friend of the Court | 1,494,077 | 3.08% | 1,651 | 0 | 1,651 | 1 | 1,652 |
| 76 221.0-XXX Health | 4,039,804 | 8.32% | 4,463 | 0 | 4,463 | 4 | 4,466 |
| 78 221.1 Solid Waste | 960,821 | 1.98% | 1,061 | 0 | 1,061 | 1 | 1,062 |
| 81 230.0-676 Transportation | 1,406,946 | 2.90% | 1,554 | 0 | 1,554 | 1 | 1,556 |
| 82 230.0-677 Transportation | 63,499 | 0.13% | 70 | 0 | 70 | 0 | 70 |
| 83 240.0-XXX Multi Agency | 4,324 | 0.01% | 5 | 0 | 5 | 0 | 5 |
| 85 2450/2455/2456 Public Improvement F | 2,940,250 | 6.06% | 3,248 | 0 | 3,248 | 3 | 3,251 |
| 86 255.X Animal Shelter | 92,966 | 0.19% | 103 | 0 | 103 | 0 | 103 |
| 87 256.0-236 Automation | 47,684 | 0.10% | 53 | 0 | 53 | 0 | 53 |
| 89 260 Indigent Defense | 2,840,132 | 5.85% | 3,137 | 0 | 3,137 | 3 | 3,140 |
| 90 263.0-426 Palisades | 20,252 | 0.04% | 22 | 0 | 22 | 0 | 22 |
| 91 263.5-200 Concealed Weapons | 46,038 | 0.09% | 51 | 0 | 51 | 0 | 51 |
| 92 264.0-362 Local Corrections | 59,038 | 0.12% | 65 | 0 | 65 | 0 | 65 |
| 97 269.0-145 Law Library | 28,857 | 0.06% | 32 | 0 | 32 | 0 | 32 |
| 98 279.0-135 Veterans Treatment Court C | 38,271 | 0.08% | 42 | 0 | 42 | 0 | 42 |
| 100 279.0-138 Byrne Jag | 49,715 | 0.10% | 55 | 0 | 55 | 0 | 55 |
| 101 279.0-139 MH Treatment Court | 22,062 | 0.05% | 24 | 0 | 24 | 0 | 24 |
| 102 279.0-140 Sobriety Court | 90,505 | 0.19% | 100 | 0 | 100 | 0 | 100 |
| 104 279.0-151 SSSPP Grant | 98,975 | 0.20% | 109 | 0 | 109 | 0 | 109 |
| 106 279.0-275 Drain Commissioner | 42,994 | 0.09% | 47 | 0 | 47 | 0 | 48 |
| 107 279.0-301 Snowmobile Grant | 5,714 | 0.01% | 6 | 0 | 6 | 0 | 6 |
| 108 279.0-312 HIDTA | 3,333 | 0.01% | 4 | 0 | 4 | 0 | 4 |
| 109 279.0-317 FBI CETF | 11,708 | 0.02% | 13 | 0 | 13 | 0 | 13 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

General Liability Allocations

Dept:26 677-087 Insurance

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|-------------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 110 279.0-331 | 29,132 | 0.06% | \$32 | \$0 | \$32 | \$0 | \$32 |
| 111 279.0-335 Traffic Grant | 24,854 | 0.05% | 27 | 0 | 27 | 0 | 27 |
| 112 279.0-336 Highway Safety - Seatbelt G | 2,310 | 0.00% | 3 | 0 | 3 | 0 | 3 |
| 114 279.0-338 Underage Drinking | 63,993 | 0.13% | 71 | 0 | 71 | 0 | 71 |
| 115 279.0-340 Medical Marihuana | 43,434 | 0.09% | 48 | 0 | 48 | 0 | 48 |
| 117 279.0-352 State Criminal Alien Assista | 2,891 | 0.01% | 3 | 0 | 3 | 0 | 3 |
| 118 279.0-420 Hazard Mitigation Grant | 37,963 | 0.08% | 42 | 0 | 42 | 0 | 42 |
| 119 279.0-428 Homeland | 253,473 | 0.52% | 280 | 0 | 280 | 0 | 280 |
| 120 279.0-642 CESF - COVID19 | (11,000) | -0.02% | (12) | 0 | (12) | (0) | (12) |
| 121 CBDG Cares - COVID19 | 26,772 | 0.06% | 30 | 0 | 30 | 0 | 30 |
| 123 279.0-999 Grant-Other | 170,834 | 0.35% | 189 | 0 | 189 | 0 | 189 |
| 124 279.1-228 Victims Rights Grant | 1,277,981 | 2.63% | 1,412 | 0 | 1,412 | 1 | 1,413 |
| 129 289.5-259 Technology Contracts | 34,998 | 0.07% | 39 | 0 | 39 | 0 | 39 |
| 140 292.2 DHS | 1,300 | 0.00% | 1 | 0 | 1 | 0 | 1 |
| 142 293.0-681 Soldiers | 123,094 | 0.25% | 136 | 0 | 136 | 0 | 136 |
| 151 661.2 Fleet Management | 29,978 | 0.06% | 33 | 0 | 33 | 0 | 33 |
| Subtotal | 48,554,981 | 100.00% | 53,639 | 0 | 53,639 | 33 | 53,672 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$53,639 | | \$53,672 |

Basis Units: Dollar Amount of Expenditures by benefitting dept
Source: Annual Audit

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Law Enforcement Liability Allocations

Dept:26 677-087 Insurance

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-----------|
| 48 101-301 Sheriff | 100 | 100.00% | \$266,670 | \$0 | \$266,670 | \$166 | \$266,836 |
| Subtotal | 100 | 100.00% | 266,670 | 0 | 266,670 | 166 | 266,836 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$266,670 | | \$266,836 |

Basis Units: Direct to Sheriff
Source:

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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Public Officials Liability Allocations

Dept:26 677-087 Insurance

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|--------|
| 3 101-256 Administration Legal Counsel | 0.69 | 0.17% | \$218 | \$0 | \$218 | \$0 | \$218 |
| 4 101-172 Administration | 2.50 | 0.63% | 790 | 0 | 790 | 0 | 790 |
| 5 101-201 Finance | 4.95 | 1.25% | 1,565 | 0 | 1,565 | 0 | 1,565 |
| 7 101-226 Human Resources | 3.80 | 0.96% | 1,202 | 0 | 1,202 | 0 | 1,202 |
| 8 101-253 Treasurer | 6.98 | 1.76% | 2,207 | 0 | 2,207 | 0 | 2,207 |
| 9 101-258/259 Network/Phone | 9.40 | 2.37% | 2,972 | 0 | 2,972 | 0 | 2,972 |
| 10 101-261 FM Courthouse | 1.75 | 0.44% | 553 | 0 | 553 | 0 | 553 |
| 11 101-262 FM 911 EOC | 0.07 | 0.02% | 22 | 0 | 22 | 0 | 22 |
| 12 101-263 FM Human Services | 1.09 | 0.27% | 345 | 0 | 345 | 0 | 345 |
| 14 101-265 Facility Management | 8.40 | 2.12% | 2,656 | 0 | 2,656 | 0 | 2,656 |
| 15 101-266 Mail/Copy | 1.00 | 0.25% | 316 | 0 | 316 | 0 | 316 |
| 17 101-269 Jail Building | 1.45 | 0.37% | 458 | 0 | 458 | 0 | 458 |
| 18 101-270 Co Services Building | 1.00 | 0.25% | 316 | 0 | 316 | 0 | 316 |
| 21 101-316 Security | 5.07 | 1.28% | 1,603 | 0 | 1,603 | 0 | 1,603 |
| 26 677-087 Insurance | 0.63 | 0.16% | 199 | 0 | 199 | 0 | 199 |
| 27 101-101 Bd of Commissioners | 7.00 | 1.76% | 2,213 | 0 | 2,213 | 2 | 2,215 |
| 28 101-131 Circuit Court | 8.00 | 2.02% | 2,530 | 0 | 2,530 | 2 | 2,531 |
| 29 101-136 District Court | 19.26 | 4.85% | 6,090 | 0 | 6,090 | 4 | 6,094 |
| 31 101-148 Probate Court | 3.90 | 0.98% | 1,233 | 0 | 1,233 | 1 | 1,234 |
| 32 101-149 Family Court | 5.50 | 1.39% | 1,739 | 0 | 1,739 | 1 | 1,740 |
| 35 101-152 Probate - District Court | 5.17 | 1.30% | 1,635 | 0 | 1,635 | 1 | 1,636 |
| 37 101-191 Elections | 1.00 | 0.25% | 316 | 0 | 316 | 0 | 316 |
| 38 101-215 Clerk | 8.04 | 2.03% | 2,542 | 0 | 2,542 | 2 | 2,544 |
| 39 101-225 Equalization | 4.46 | 1.12% | 1,410 | 0 | 1,410 | 1 | 1,411 |
| 40 101-229 Pros Attorney | 15.55 | 3.92% | 4,917 | 0 | 4,917 | 3 | 4,920 |
| 41 101-236 Register of Deeds | 3.80 | 0.96% | 1,202 | 0 | 1,202 | 1 | 1,202 |
| 43 101-260 FM Animal | 0.07 | 0.02% | 22 | 0 | 22 | 0 | 22 |
| 46 101-275 Drain | 3.64 | 0.92% | 1,151 | 0 | 1,151 | 1 | 1,152 |
| 47 101-291 Record Management | 1.45 | 0.37% | 458 | 0 | 458 | 0 | 459 |
| 48 101-301 Sheriff | 46.88 | 11.81% | 14,823 | 0 | 14,823 | 11 | 14,834 |
| 49 101-303 WEMET | 1.00 | 0.25% | 316 | 0 | 316 | 0 | 316 |
| 50 101-304/305 SCAT | 3.01 | 0.76% | 952 | 0 | 952 | 1 | 952 |
| 51 101-314 Reserves | 1.27 | 0.32% | 402 | 0 | 402 | 0 | 402 |
| 52 101-315 Detective | 5.00 | 1.26% | 1,581 | 0 | 1,581 | 1 | 1,582 |
| 53 101-331 Marine | 1.64 | 0.41% | 519 | 0 | 519 | 0 | 519 |
| 54 101-351 Jail | 34.67 | 8.74% | 10,963 | 0 | 10,963 | 8 | 10,970 |
| 55 101-352 Inmate Program | 4.56 | 1.15% | 1,442 | 0 | 1,442 | 1 | 1,443 |
| 56 101-403 Land Information Services | 1.92 | 0.48% | 607 | 0 | 607 | 0 | 608 |
| 57 101-426 Emerg Management | 1.73 | 0.44% | 547 | 0 | 547 | 0 | 547 |
| 58 101-427 LEPC | 0.62 | 0.16% | 196 | 0 | 196 | 0 | 196 |
| 59 101-430 Animal | 1.02 | 0.26% | 323 | 0 | 323 | 0 | 323 |
| 61 101-441 DPW | 0.20 | 0.05% | 63 | 0 | 63 | 0 | 63 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
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Public Officials Liability Allocations

Dept:26 677-087 Insurance

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|---|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 66 101-681 Vets Burial | 1.60 | 0.40% | \$506 | \$0 | \$506 | \$0 | \$506 |
| 71 208.0-XXX Parks | 5.23 | 1.32% | 1,654 | 0 | 1,654 | 1 | 1,655 |
| 72 211.0-326 Central Dispatch | 23.31 | 5.87% | 7,371 | 0 | 7,371 | 5 | 7,376 |
| 74 215.1-XXX Friend of the Court | 17.44 | 4.39% | 5,514 | 0 | 5,514 | 4 | 5,518 |
| 76 221.0-XXX Health | 30.19 | 7.61% | 9,546 | 0 | 9,546 | 7 | 9,553 |
| 81 230.0-676 Transportation | 2.68 | 0.68% | 847 | 0 | 847 | 1 | 848 |
| 82 230.0-677 Transportation | 1.00 | 0.25% | 316 | 0 | 316 | 0 | 316 |
| 89 260 Indigent Defense | 8.25 | 2.08% | 2,609 | 0 | 2,609 | 2 | 2,610 |
| 91 263.5-200 Concealed Weapons | 0.73 | 0.18% | 231 | 0 | 231 | 0 | 231 |
| 104 279.0-151 SSSPP Grant | 1.00 | 0.25% | 316 | 0 | 316 | 0 | 316 |
| 107 279.0-301 Snowmobile Grant | 0.11 | 0.03% | 35 | 0 | 35 | 0 | 35 |
| 110 279.0-331 | 0.61 | 0.15% | 193 | 0 | 193 | 0 | 193 |
| 124 279.1-228 Victims Rights Grant | 2.36 | 0.59% | 746 | 0 | 746 | 1 | 747 |
| 125 280.7 Sheriff Contracts | 10.05 | 2.53% | 3,178 | 0 | 3,178 | 2 | 3,180 |
| 126 280.6 Wayland Township | 1.94 | 0.49% | 613 | 0 | 613 | 0 | 614 |
| 129 289.5-259 Technology Contracts | 0.61 | 0.15% | 193 | 0 | 193 | 0 | 193 |
| 131 292.1-614 Comm Resc | 3.35 | 0.84% | 1,059 | 0 | 1,059 | 1 | 1,060 |
| 132 292.1-653 Diversion | 1.00 | 0.25% | 316 | 0 | 316 | 0 | 316 |
| 134 292.1-656 CC Admin | 4.10 | 1.03% | 1,296 | 0 | 1,296 | 1 | 1,297 |
| 135 292.1-661 Food Prep | 2.57 | 0.65% | 813 | 0 | 813 | 1 | 813 |
| 137 292.1-664 Juv Detention | 14.76 | 3.72% | 4,667 | 0 | 4,667 | 3 | 4,670 |
| 138 292.1-665 Comm Probation | 5.00 | 1.26% | 1,581 | 0 | 1,581 | 1 | 1,582 |
| 139 292.1-666 Cheever | 14.56 | 3.67% | 4,604 | 0 | 4,604 | 3 | 4,607 |
| 142 293.0-681 Soldiers | 0.75 | 0.19% | 237 | 0 | 237 | 0 | 237 |
| 144 295.0-672 COA | 2.55 | 0.64% | 806 | 0 | 806 | 1 | 807 |
| 149 620.0-253 Tax Reversn | 1.32 | 0.33% | 417 | 0 | 417 | 0 | 418 |
| 150 639.0-275 Drain Equipment Revolving | 0.60 | 0.15% | 190 | 0 | 190 | 0 | 190 |
| 151 661.2 Fleet Management | 0.09 | 0.02% | 28 | 0 | 28 | 0 | 28 |
| Subtotal | 396.90 | 100.00% | 125,498 | 0 | 125,498 | 78 | 125,577 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$125,498 | | \$125,577 |

Basis Units: FTE Count
Source: Payroll Data

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Auto Liability Allocations

Dept:26 677-087 Insurance

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|----------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 9 101-258/259 Network/Phone | 2.00 | 1.27% | \$1,805 | \$0 | \$1,805 | \$0 | \$1,805 |
| 14 101-265 Facility Management | 9.00 | 5.70% | 8,122 | 0 | 8,122 | 0 | 8,122 |
| 39 101-225 Equalization | 1.50 | 0.95% | 1,354 | 0 | 1,354 | 1 | 1,355 |
| 46 101-275 Drain | 3.00 | 1.90% | 2,707 | 0 | 2,707 | 2 | 2,709 |
| 48 101-301 Sheriff | 75.00 | 47.47% | 67,683 | 0 | 67,683 | 45 | 67,729 |
| 57 101-426 Emerg Management | 3.00 | 1.90% | 2,707 | 0 | 2,707 | 2 | 2,709 |
| 71 208.0-XXX Parks | 7.00 | 4.43% | 6,317 | 0 | 6,317 | 4 | 6,321 |
| 74 215.1-XXX Friend of the Court | 1.00 | 0.63% | 902 | 0 | 902 | 1 | 903 |
| 76 221.0-XXX Health | 9.00 | 5.70% | 8,122 | 0 | 8,122 | 5 | 8,127 |
| 81 230.0-676 Transportation | 29.00 | 18.35% | 26,171 | 0 | 26,171 | 18 | 26,189 |
| 89 260 Indigent Defense | 2.00 | 1.27% | 1,805 | 0 | 1,805 | 1 | 1,806 |
| 131 292.1-614 Comm Resc | 3.00 | 1.90% | 2,707 | 0 | 2,707 | 2 | 2,709 |
| 138 292.1-665 Comm Probation | 4.00 | 2.53% | 3,610 | 0 | 3,610 | 2 | 3,612 |
| 139 292.1-666 Cheever | 3.00 | 1.90% | 2,707 | 0 | 2,707 | 2 | 2,709 |
| 146 512.0-671 MCF | 1.00 | 0.63% | 902 | 0 | 902 | 1 | 903 |
| 151 661.2 Fleet Management | 5.50 | 3.48% | 4,963 | 0 | 4,963 | 3 | 4,967 |
| Subtotal | 158.00 | 100.00% | 142,587 | 0 | 142,587 | 89 | 142,676 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$142,587 | | \$142,676 |

Basis Units: Number of Insured Vehicles assigned by dept
Source: Vehicle Listing - MMRMA Report - Treasurer

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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Allocation Summary

Dept:26 677-087 Insurance

| Department | Property Insurance | General Liability | Law Enforcement Liability | Public Officials Liability | Auto Liability | Total |
|--|---------------------------|--------------------------|----------------------------------|-----------------------------------|-----------------------|--------------|
| 3 101-256 Administration Legal Counsel | \$0 | \$0 | \$0 | \$218 | \$0 | \$218 |
| 4 101-172 Administration | 0 | 356 | 0 | 790 | 0 | 1,146 |
| 5 101-201 Finance | 0 | 498 | 0 | 1,565 | 0 | 2,063 |
| 6 101-202 Audit | 0 | 58 | 0 | 0 | 0 | 58 |
| 7 101-226 Human Resources | 0 | 471 | 0 | 1,202 | 0 | 1,672 |
| 8 101-253 Treasurer | 0 | 670 | 0 | 2,207 | 0 | 2,878 |
| 9 101-258/259 Network/Phone | 0 | 1,725 | 0 | 2,972 | 1,805 | 6,502 |
| 10 101-261 FM Courthouse | 37,447 | 340 | 0 | 553 | 0 | 38,340 |
| 11 101-262 FM 911 EOC | 9,552 | 116 | 0 | 22 | 0 | 9,690 |
| 12 101-263 FM Human Services | 20,794 | 264 | 0 | 345 | 0 | 21,403 |
| 13 101-264 MCF Building | 16,320 | 284 | 0 | 0 | 0 | 16,604 |
| 14 101-265 Facility Management | 181 | 778 | 0 | 2,656 | 8,122 | 11,737 |
| 15 101-266 Mail/Copy | 0 | 251 | 0 | 316 | 0 | 567 |
| 16 101-268 MH CMH Admin | 2,259 | 12 | 0 | 0 | 0 | 2,270 |
| 17 101-269 Jail Building | 57,336 | 698 | 0 | 458 | 0 | 58,492 |
| 18 101-270 Co Services Building | 8,921 | 142 | 0 | 316 | 0 | 9,380 |
| 19 101-272 Dumont LK | 0 | 63 | 0 | 0 | 0 | 63 |
| 20 101-273 Youth Home | 6,453 | 55 | 0 | 0 | 0 | 6,508 |
| 21 101-316 Security | 0 | 259 | 0 | 1,603 | 0 | 1,862 |
| 23 292.1 Child Care | 0 | 5,424 | 0 | 0 | 0 | 5,424 |
| 24 296.1 County Fitness Center | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 677-087 Insurance | 0 | 0 | 0 | 199 | 0 | 199 |
| 27 101-101 Bd of Commissioners | 0 | 298 | 0 | 2,215 | 0 | 2,513 |
| 28 101-131 Circuit Court | 0 | 718 | 0 | 2,531 | 0 | 3,249 |
| 29 101-136 District Court | 0 | 1,680 | 0 | 6,094 | 0 | 7,775 |
| 30 101-147 Jury Board | 0 | 3 | 0 | 0 | 0 | 3 |
| 31 101-148 Probate Court | 0 | 527 | 0 | 1,234 | 0 | 1,761 |
| 32 101-149 Family Court | 0 | 801 | 0 | 1,740 | 0 | 2,541 |
| 33 101-150 Guardian | 0 | 7 | 0 | 0 | 0 | 7 |
| 34 101-151 Probate - Circuit Court | 0 | 5 | 0 | 0 | 0 | 5 |
| 35 101-152 Probate - District Court | 0 | 496 | 0 | 1,636 | 0 | 2,132 |
| 36 101-166 Family Counseling Services | 0 | 18 | 0 | 0 | 0 | 18 |
| 37 101-191 Elections | 0 | 182 | 0 | 316 | 0 | 498 |
| 38 101-215 Clerk | 0 | 687 | 0 | 2,544 | 0 | 3,231 |
| 39 101-225 Equalization | 0 | 506 | 0 | 1,411 | 1,355 | 3,272 |
| 40 101-229 Pros Attorney | 0 | 1,659 | 0 | 4,920 | 0 | 6,579 |
| 41 101-236 Register of Deeds | 0 | 355 | 0 | 1,202 | 0 | 1,558 |
| 42 101-257 Coop Ext | 0 | 109 | 0 | 0 | 0 | 109 |
| 43 101-260 FM Animal | 1,442 | 24 | 0 | 22 | 0 | 1,488 |
| 45 101-271 FAC | 3,868 | 0 | 0 | 0 | 0 | 3,868 |
| 46 101-275 Drain | 0 | 372 | 0 | 1,152 | 2,709 | 4,233 |

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Allocation Summary

Dept:26 677-087 Insurance

| Department | Property Insurance | General Liability | Law Enforcement Liability | Public Officials Liability | Auto Liability | Total |
|---|---------------------------|--------------------------|----------------------------------|-----------------------------------|-----------------------|--------------|
| 47 101-291 Record Management | \$0 | \$106 | \$0 | \$459 | \$0 | \$564 |
| 48 101-301 Sheriff | 0 | 5,779 | 266,836 | 14,834 | 67,729 | 355,178 |
| 49 101-303 WEMET | 0 | 98 | 0 | 316 | 0 | 415 |
| 50 101-304/305 SCAT | 0 | 386 | 0 | 952 | 0 | 1,339 |
| 51 101-314 Reserves | 0 | 47 | 0 | 402 | 0 | 449 |
| 52 101-315 Detective | 0 | 789 | 0 | 1,582 | 0 | 2,371 |
| 53 101-331 Marine | 0 | 119 | 0 | 519 | 0 | 638 |
| 54 101-351 Jail | 0 | 4,684 | 0 | 10,970 | 0 | 15,654 |
| 55 101-352 Inmate Program | 0 | 376 | 0 | 1,443 | 0 | 1,819 |
| 56 101-403 Land Information Services | 0 | 201 | 0 | 608 | 0 | 808 |
| 57 101-426 Emerg Management | 0 | 136 | 0 | 547 | 2,709 | 3,393 |
| 58 101-427 LEPC | 0 | 37 | 0 | 196 | 0 | 233 |
| 59 101-430 Animal | 0 | 114 | 0 | 323 | 0 | 437 |
| 61 101-441 DPW | 0 | 13 | 0 | 63 | 0 | 76 |
| 62 101-445 Drains Public | 0 | 34 | 0 | 0 | 0 | 34 |
| 63 101-448 Remonumentation | 0 | 79 | 0 | 0 | 0 | 79 |
| 64 101-636 Com Disease | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 101-648 Med Examiner | 0 | 249 | 0 | 0 | 0 | 249 |
| 66 101-681 Vets Burial | 0 | 126 | 0 | 506 | 0 | 632 |
| 67 101-728 Econ Development | 0 | 59 | 0 | 0 | 0 | 59 |
| 68 101-851 Employee Other Fringe Benef | 0 | 190 | 0 | 0 | 0 | 190 |
| 69 101-865 Insurance & Bonds | 0 | 426 | 0 | 0 | 0 | 426 |
| 71 208.0-XXX Parks | 1,480 | 448 | 0 | 1,655 | 6,321 | 9,904 |
| 72 211.0-326 Central Dispatch | 0 | 0 | 0 | 7,376 | 0 | 7,376 |
| 74 215.1-XXX Friend of the Court | 0 | 1,652 | 0 | 5,518 | 903 | 8,073 |
| 76 221.0-XXX Health | 0 | 4,466 | 0 | 9,553 | 8,127 | 22,147 |
| 78 221.1 Solid Waste | 0 | 1,062 | 0 | 0 | 0 | 1,062 |
| 81 230.0-676 Transportation | 0 | 1,556 | 0 | 848 | 26,189 | 28,592 |
| 82 230.0-677 Transportation | 0 | 70 | 0 | 316 | 0 | 387 |
| 83 240.0-XXX Multi Agency | 0 | 5 | 0 | 0 | 0 | 5 |
| 85 2450/2455/2456 Public Improvement F | 0 | 3,251 | 0 | 0 | 0 | 3,251 |
| 86 255.X Animal Shelter | 0 | 103 | 0 | 0 | 0 | 103 |
| 87 256.0-236 Automation | 0 | 53 | 0 | 0 | 0 | 53 |
| 89 260 Indigent Defense | 0 | 3,140 | 0 | 2,610 | 1,806 | 7,557 |
| 90 263.0-426 Palisades | 0 | 22 | 0 | 0 | 0 | 22 |
| 91 263.5-200 Concealed Weapons | 0 | 51 | 0 | 231 | 0 | 282 |
| 92 264.0-362 Local Corrections | 0 | 65 | 0 | 0 | 0 | 65 |
| 97 269.0-145 Law Library | 0 | 32 | 0 | 0 | 0 | 32 |
| 98 279.0-135 Veterans Treatment Court C | 0 | 42 | 0 | 0 | 0 | 42 |
| 100 279.0-138 Byrne Jag | 0 | 55 | 0 | 0 | 0 | 55 |
| 101 279.0-139 MH Treatment Court | 0 | 24 | 0 | 0 | 0 | 24 |

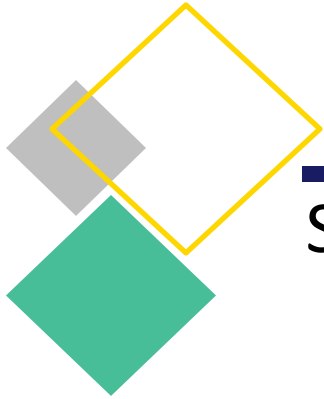
**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2021
11/29/2022

Allocation Summary

Dept:26 677-087 Insurance

| Department | Property Insurance | General Liability | Law Enforcement Liability | Public Officials Liability | Auto Liability | Total |
|--|---------------------------|--------------------------|----------------------------------|-----------------------------------|-----------------------|------------------|
| 102 279.0-140 Sobriety Court | \$0 | \$100 | \$0 | \$0 | \$0 | \$100 |
| 104 279.0-151 SSSPP Grant | 0 | 109 | 0 | 316 | 0 | 426 |
| 106 279.0-275 Drain Commissioner | 0 | 48 | 0 | 0 | 0 | 48 |
| 107 279.0-301 Snowmobile Grant | 0 | 6 | 0 | 35 | 0 | 41 |
| 108 279.0-312 HIDTA | 0 | 4 | 0 | 0 | 0 | 4 |
| 109 279.0-317 FBI CETF | 0 | 13 | 0 | 0 | 0 | 13 |
| 110 279.0-331 | 0 | 32 | 0 | 193 | 0 | 225 |
| 111 279.0-335 Traffic Grant | 0 | 27 | 0 | 0 | 0 | 27 |
| 112 279.0-336 Highway Safety - Seatbelt G | 0 | 3 | 0 | 0 | 0 | 3 |
| 114 279.0-338 Underage Drinking | 0 | 71 | 0 | 0 | 0 | 71 |
| 115 279.0-340 Medical Marihuana | 0 | 48 | 0 | 0 | 0 | 48 |
| 117 279.0-352 State Criminal Alien Assista | 0 | 3 | 0 | 0 | 0 | 3 |
| 118 279.0-420 Hazard Mitigation Grant | 0 | 42 | 0 | 0 | 0 | 42 |
| 119 279.0-428 Homeland | 0 | 280 | 0 | 0 | 0 | 280 |
| 120 279.0-642 CESF - COVID19 | 0 | (12) | 0 | 0 | 0 | (12) |
| 121 CBDG Cares - COVID19 | 0 | 30 | 0 | 0 | 0 | 30 |
| 123 279.0-999 Grant-Other | 0 | 189 | 0 | 0 | 0 | 189 |
| 124 279.1-228 Victims Rights Grant | 0 | 1,413 | 0 | 747 | 0 | 2,160 |
| 125 280.7 Sheriff Contracts | 0 | 0 | 0 | 3,180 | 0 | 3,180 |
| 126 280.6 Wayland Township | 0 | 0 | 0 | 614 | 0 | 614 |
| 129 289.5-259 Technology Contracts | 0 | 39 | 0 | 193 | 0 | 232 |
| 131 292.1-614 Comm Resc | 0 | 0 | 0 | 1,060 | 2,709 | 3,769 |
| 132 292.1-653 Diversion | 0 | 0 | 0 | 316 | 0 | 316 |
| 134 292.1-656 CC Admin | 0 | 0 | 0 | 1,297 | 0 | 1,297 |
| 135 292.1-661 Food Prep | 0 | 0 | 0 | 813 | 0 | 813 |
| 137 292.1-664 Juv Detention | 0 | 0 | 0 | 4,670 | 0 | 4,670 |
| 138 292.1-665 Comm Probation | 0 | 0 | 0 | 1,582 | 3,612 | 5,194 |
| 139 292.1-666 Cheever | 0 | 0 | 0 | 4,607 | 2,709 | 7,316 |
| 140 292.2 DHS | 0 | 1 | 0 | 0 | 0 | 1 |
| 142 293.0-681 Soldiers | 0 | 136 | 0 | 237 | 0 | 373 |
| 144 295.0-672 COA | 0 | 0 | 0 | 807 | 0 | 807 |
| 146 512.0-671 MCF | 0 | 0 | 0 | 0 | 903 | 903 |
| 149 620.0-253 Tax Reversn | 0 | 0 | 0 | 418 | 0 | 418 |
| 150 639.0-275 Drain Equipment Revolving | 0 | 0 | 0 | 190 | 0 | 190 |
| 151 661.2 Fleet Management | 0 | 33 | 0 | 28 | 4,967 | 5,028 |
| 153 Other | 1,309 | 0 | 0 | 0 | 0 | 1,309 |
| Total | \$167,361 | \$53,672 | \$266,836 | \$125,577 | \$142,676 | \$756,122 |



Section 6: Internal Service Funds Reconciliation

Allegan County, Michigan
Internal Service Funds
Year Ending December 31, 2021

| | 6770 Self- Insurance | 6612 Fleet Management | Total Internal Service Funds |
|--|-------------------------|--------------------------|---------------------------------|
| Operating Revenue | | | |
| Charges for Services | \$ 4,708,901 | \$ - | \$ 4,708,901 |
| Other revenue | 336,272 | 30,352 | 366,624 |
| Total Operating Revenue | <u>5,045,173</u> | <u>30,352</u> | <u>5,075,525</u> |
| Operating Expenses | | | |
| Expenses | 5,776,340 | 29,978 | 5,806,318 |
| Depreciation | - | - | - |
| Total Operating Expenses | <u>5,776,340</u> | <u>29,978</u> | <u>5,806,318</u> |
| Operating Income (Loss) | (731,167) | 374 | (730,793) |
| Non-operating revenues (expenses) | | | |
| Investment earnings | - | - | - |
| Interest expenses | - | - | - |
| Income (Loss) before transfers | <u>(731,167)</u> | <u>374</u> | <u>(730,793)</u> |
| Transfers | | | |
| Transfers In (Out) | - | - | - |
| Change in net position | (731,167) | 374 | (730,793) |
| Net assets, beginning of the year | <u>6,042,385</u> | <u>16</u> | <u>6,042,401</u> |
| Net assets end of the year | 5,311,218 | 390 | 5,311,608 |
| A-87 Adjustments | | | |
| Current Year Adjustments | - | - | - |
| Adjusted Net Assets | <u>5,311,218</u> | <u>390</u> | <u>5,311,608</u> |
| Sixty days reserve | 949,535 | 4,928 | 954,463 |
| Available months reserve | 0.92 | 0.01 | 0.91 |
| monthly expense | 481,362 | 2,498 | 483,860 |
| monthly available assets | 442,602 | 33 | 442,634 |

Allegan County
Combining Statement of Net Position
Internal Service Funds
December 31, 2021

| | Internal Service | | |
|-----------------------------|---------------------------------|----------------------------------|---|
| | 6770 Self- Insurance | 6612 Fleet Management | Total Internal Service Funds |
| ASSETS | | | |
| <i>Current Assets</i> | | | |
| Cash and pooled investments | \$ 5,014,336 | \$ 6,692 | \$ 5,021,028 |
| Accounts receivable | 3,072 | -- | 3,072 |
| Prepays | 696,410 | -- | 696,410 |
| Total Assets | 5,713,818 | 6,692 | 5,720,510 |
| LIABILITIES | | | |
| <i>Current Liabilities</i> | | | |
| Accounts payable | 11,094 | 6,247 | 17,341 |
| Accrued liabilities | 391,506 | 55 | 391,561 |
| Total Liabilities | 402,600 | 6,302 | 408,902 |
| NET POSITION | | | |
| <i>Unrestricted</i> | 5,311,218 | 390 | 5,311,608 |
| Total Net Position | \$ 5,311,218 | \$ 390 | \$ 5,311,608 |

Allegan County
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2021

| | Internal Service | | |
|---|-------------------------|--------------------------|---------------------------------|
| | 6770 Self- Insurance | 6612 Fleet Management | Total Internal Service Funds |
| Operating Revenues | | | |
| Charges for services | \$ 4,708,901 | \$ -- | \$ 4,708,901 |
| Other revenues | 336,272 | 30,352 | 366,624 |
| <i>Total Operating Revenues</i> | 5,045,173 | 30,352 | 5,075,525 |
| Operating Expenses | | | |
| Administrative expense | -- | 29,978 | 29,978 |
| Insurance and employee benefits expense | 5,776,340 | -- | 5,776,340 |
| <i>Total Operating Expenses</i> | 5,776,340 | 29,978 | 5,806,318 |
| <i>Operating Income (Loss)</i> | (731,167) | 374 | (730,793) |
| <i>Change In Net Position</i> | (731,167) | 374 | (730,793) |
| <i>Net Position at Beginning of Period</i> | 6,042,385 | 16 | 6,042,401 |
| <i>Net Position at End of Period</i> | \$ 5,311,218 | \$ 390 | \$ 5,311,608 |

Allegan County
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2021

| | <u>Internal Service</u> | | |
|--|---------------------------------|----------------------------------|---|
| | <u>6770 Self- Insurance</u> | <u>6612 Fleet Management</u> | <u>Total Internal Service Funds</u> |
| Cash Flows from Operating Activities | | | |
| Cash received from interfund charges | \$ 5,045,145 | \$ 30,352 | \$ 5,075,497 |
| Cash payments for fleet management | - | (23,832) | (23,832) |
| Cash payments for insurance and employee benefits | (5,754,018) | 55 | (5,753,963) |
| <i>Net Cash Provided by (Used in) Operating Activities</i> | <u>(708,873)</u> | <u>6,575</u> | <u>(702,298)</u> |
| <i>Net Increase (Decrease) in Cash and Pooled Investments</i> | (708,873) | 6,575 | (702,298) |
| <i>Cash and Pooled Investments - Beginning of Year</i> | 5,723,209 | 117 | 5,723,326 |
| <i>Cash and Pooled Investments - End of Year</i> | <u>\$ 5,014,336</u> | <u>\$ 6,692</u> | <u>\$ 5,021,028</u> |
| Reconciliation of Operating Income (Loss) to | | | |
| Net Cash Provided by (Used in) Operating Activities | | | |
| Operating Income (Loss) | \$ (731,167) | \$ 374 | \$ (730,793) |
| Adjustments to Reconcile Operating Income (Loss) to | | | |
| Net Cash Provided by (Used in) Operating Activities | | | |
| Changes in Assets and Liabilities | | | |
| Accounts receivable | (28) | - | (28) |
| Prepays | (46,834) | - | (46,834) |
| Accounts payable | 3,009 | 6,146 | 9,155 |
| Accrued liabilities | 66,147 | 55 | 66,202 |
| <i>Net Cash Provided by (Used in) Operating Activities</i> | <u>\$ (708,873)</u> | <u>\$ 6,575</u> | <u>\$ (702,298)</u> |