

ALLEGAN COUNTY, MICHIGAN

FEDERAL 2 CFR 200 COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ended December 31, 2022

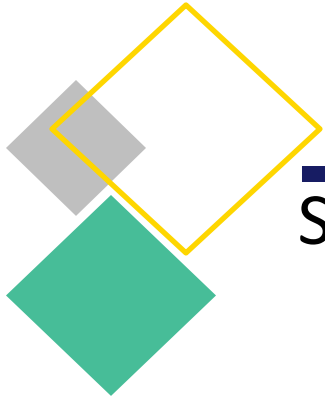


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Table of Contents

Section 1	Introduction
Section 2	Certification Letter
Section 3	Organizational Chart
Section 4	Reading a Cost Allocation Plan
Section 5	2 CFR Part 200 Cost Allocation Plan
Section 6	Internal Service Funds Reconciliation





Section 1: Introduction

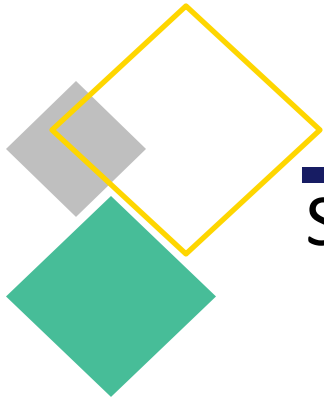
Introduction

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, 2022. 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, 2022 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2024 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:

J.A. Ludwick

Name of Official:

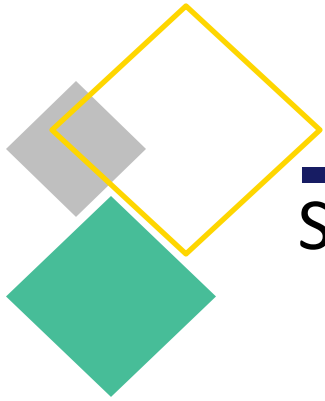
Jennifer A. Ludwick,

Title:

Executive Director of Finance

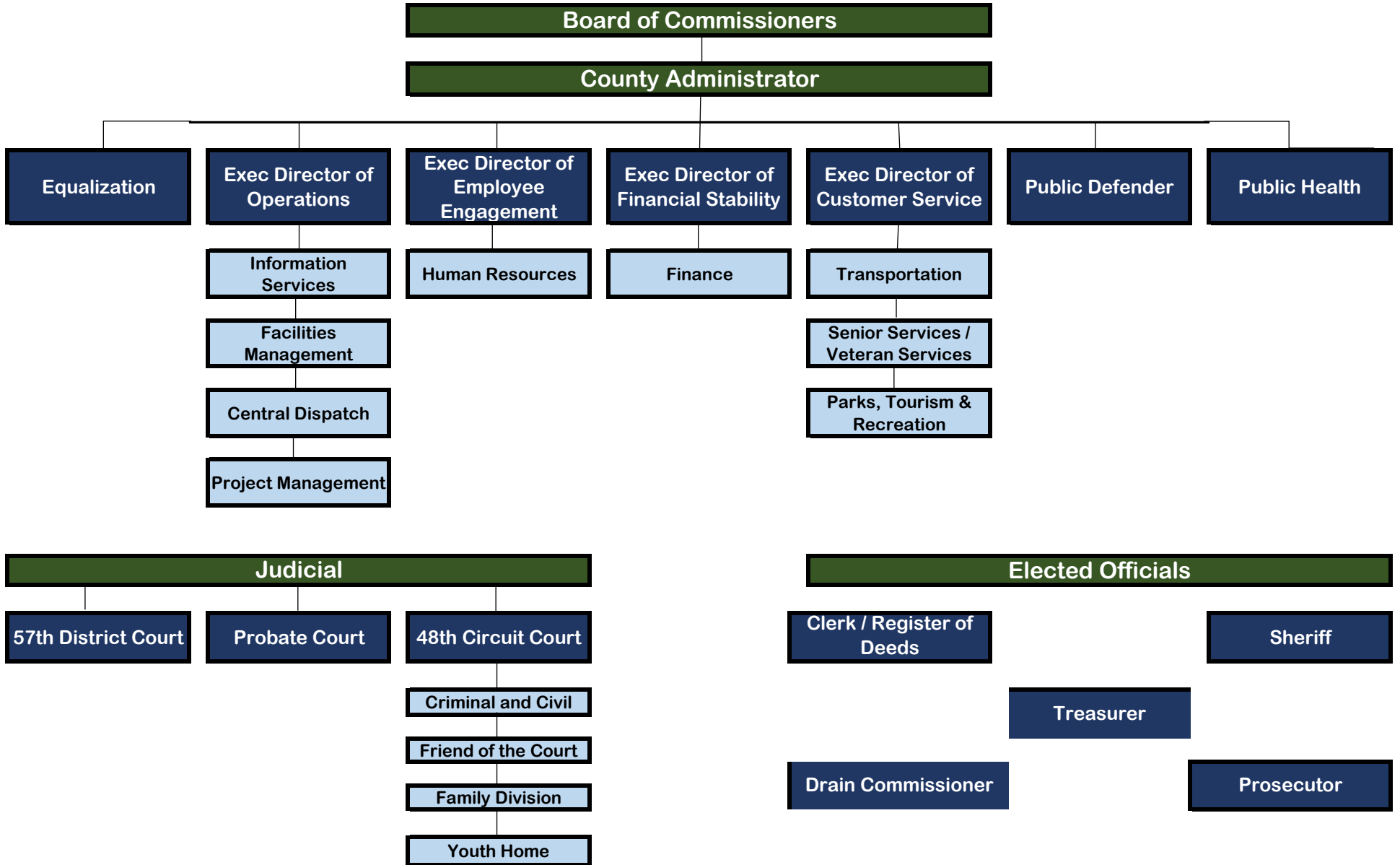
Date:

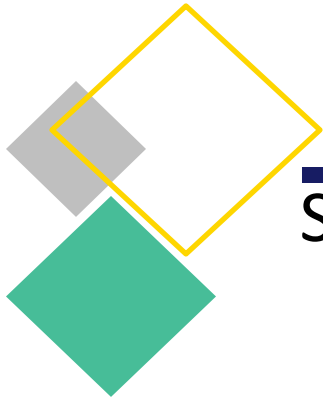
November 20, 2023



Section 3: Organizational Chart

Allegan County





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 2022.

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.

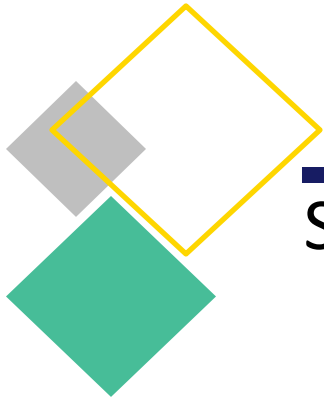
Incoming Costs (B) The support costs coming into the department from other central service, or allocating, departments.

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 2022
11/17/2023

Table of Contents

Schedule Description	Allocation Basis Units	Allocation Basis Source	Page #
Table of Contents			1
Summary Schedule			5
Carry Forward Schedule			18
Building Depreciation			22
1 Department Costs			23
1 Incoming Costs			24
1 Courthouse Building	Usable Square Footage	Building Floorplans	25
1 Human Services Building	Usable Square Footage	Building Floorplans	26
1 County Services Building	Usable Square Footage	Building Floorplans	27
1 Facilities Management	Direct to 101-265 Facilities Management		28
1 Allocation Summary			29
Equipment Depreciation			30
2 Department Costs			32
2 Incoming Costs			33
2 Equipment Depreciation	Dollar amount of equipment purchased by department		34
2 Copiers	FTE Count	Payroll Data	35
2 Computers	FTE Count	Payroll Data	37
2 Information Services	Direct to Information Services		39
2 Courthouse	Usable Square Footage	Building Floorplans	40
2 Facilities	Direct to Facilities Management		41
2 Vehicles	Dollar amount of depreciation by department	Fixed Asset List	42
2 Allocation Summary			43
101-172.000 Administration			45
3 Department Costs			46
3 Incoming Costs			47
3 County Admin	Dollar Amount of Expenditures by benefitting dept	Annual Audit	49
3 Allocation Summary			52
101-201.000 Finance			55
4 Department Costs			56
4 Incoming Costs			57
4 Accounting/Finance	Number of Expenditure Transactions by dept	General Ledger Accounts - Detail Report	59
4 Cost Plan	Number of functions within each Central Service Dept		63
4 Allocation Summary			64
101-223.000 Audit			68
5 Department Costs			69

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

FY 2022
11/17/2023

5 Incoming Costs			70
5 Audit	Dollar Amount of Expenditures by benefitting dept	Annual Audit	71
5 Allocation Summary			74
101-228.000 Information Services			77
6 Department Costs			78
6 Incoming Costs			79
6 Network Services	FTE Count	Payroll Data	81
6 Telephone	FTE Count	Payroll Data	83
6 Cellular Phone	**Not Allocated**		
6 Allocation Summary			85
101-253.000 Treasurer			87
7 Department Costs			88
7 Incoming Costs			89
7 General Fund	Number of Expenditure Transactions by dept	General Ledger Accounts - Detail Report	91
7 Non-General Fund	Number of Revenue Transactions by Fund	Revenue Ledger	93
7 General Government	**Not Allocated**		
7 Allocation Summary			95
101-265.261 FM Courthouse			98
8 Department Costs			99
8 Incoming Costs			100
8 Courthouse	Usable Square Footage	Building Floorplans	102
8 Allocation Summary			103
101-265.262 FM Central Dispatch			104
9 Department Costs			105
9 Incoming Costs			106
9 Co. Services - 911/EOC	Usable Square Footage by Occupant Dept	Building Floorplans	108
9 Allocation Summary			109
101-265.263 FM Human Services			110
10 Department Costs			111
10 Incoming Costs			112
10 Human Services Building	Usable Square Footage	Building Floorplans	114
10 Allocation Summary			115
101-265.264 FM - MCF			116
11 Department Costs			117
11 Incoming Costs			118
11 MCF Building	Direct to Medical Care Facility		119
11 Allocation Summary			120
101-265.265 Facility Management			121
12 Department Costs			122
12 Incoming Costs			123

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

FY 2022
 11/17/2023

12 FM Svcs	Gross square footage of building maintained	Facility Management Dept	125
12 Allocation Summary			126
101-265.266 FM - Mail/Copy			127
13 Department Costs			128
13 Incoming Costs			129
13 Mail Service	Number of mail pieces processed	Facilities Management Dept	131
13 Postage	Amount of Postage used	Facilities Management Dept	132
13 Copy Central	FTE Count	Payroll Data	133
13 Allocation Summary			135
101-265.268 FM - CMH Clinic			137
14 Department Costs			138
14 Incoming Costs			139
14 CMH Admin Building	Direct to Community Mental Health		140
14 Allocation Summary			141
101-265.269 FM - Sheriff/Jail			142
15 Department Costs			143
15 Incoming Costs			144
15 Jail Building	Direct to Jail		146
15 Allocation Summary			147
101-265.270 FM - Co Svc Bldg			148
16 Department Costs			149
16 Incoming Costs			150
16 County Svc Building	Usable Square Footage	Building Floorplans	152
16 Allocation Summary			153
101-265.272 FM - Dumont Complex			154
17 Department Costs			155
17 Incoming Costs			156
17 Water Treatment	Water Usage	Water Meter Readings - Facilities Management	157
17 Svc Ctr Grounds	Gross square footage of building within Complex	Facilities Management Department	158
17 Allocation Summary			159
101-265.273 FM - Youth Home			160
18 Department Costs			161
18 Incoming Costs			162
18 Youth Home	Usable Square Footage	Building Floorplans	163
18 Allocation Summary			164
101-266.000 Administration Legal Counsel			165
19 Department Costs			166
19 Incoming Costs			167
19 Legal Services	Dollar Amount of Expenditures by benefitting dept		169
19 Allocation Summary			172

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

FY 2022
11/17/2023

101-270.000 Human Resources			175
20 Department Costs			176
20 Incoming Costs			177
20 Personnel	FTE Count	Payroll Data	179
20 Allocation Summary			181
101-301.316 Courthouse Security			183
21 Department Costs			184
21 Incoming Costs			185
21 Courthouse Security	Usable Square Footage	Building Floorplans	187
21 Allocation Summary			188
279-000.000 Grants			189
22 Department Costs			190
22 Incoming Costs			191
22 Grants Indirect	Number of Expenditure Transactions by Grant	Financial Statements	192
22 Allocation Summary			193
292-000.000 Child Care			194
23 Department Costs			195
23 Incoming Costs			196
23 Indirect	Dollar Amount of Expenditures Administered by Program	Financial Statements	197
23 Allocation Summary			198
296-201.000 County Fitness Center			199
24 Department Costs			200
24 Incoming Costs			201
24 Health Fitness	FTE Count	Payroll Data	202
24 Allocation Summary			204
677.xxx.xxx Fringe Processing			206
25 Department Costs			207
25 Incoming Costs			208
25 Fringe Processing	FTE Count	Payroll Data	209
25 GF Other Fringe	FTE Count	Payroll Data	211
25 Allocation Summary			213
677-087.000 Insurance			215
26 Department Costs			216
26 Incoming Costs			217
26 Property Insurance	Insured Values by Facility	MMRMA Renewal Application	218
26 General Liability	Dollar Amount of Expenditures by benefitting dept	Annual Audit	219
26 Law Enforcement Liability	Direct to Sheriff		222
26 Public Officials Liability	FTE Count	Payroll Data	223
26 Auto Liability	Number of Insured Vehicles assigned by dept	Vehicle Listing - MMRMA Report - Treasurer	225
26 Allocation Summary			226

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

FY 2022
 11/17/2023

Summary Schedule

Department	101-101.000 Bd of Commissioners	101-194.000 Insurance & Bonds	101-208.000 Employee Other Fringe Benefits	101-215.000 Clerk	101-229.000 Record Management	101-233.000 Project Management	101-243.000 Land Information Services	101-245.000 Remonument ation	101-257.000 Equalization	101-262.000 Elections
1 Building Depreciation	\$662	\$0	\$0	\$15,951	\$0	\$0	\$288	\$0	\$854	\$0
2 Equipment Depreciation	862	0	0	1,986	184	0	172	0	611	123
3 101-172.000 Administration	2,566	2,935	2,314	5,364	804	1,669	949	647	3,981	2,136
4 101-201.000 Finance	4,150	145	266	4,562	2,674	2,190	2,456	351	3,388	4,053
5 101-223.000 Audit	285	326	257	596	89	185	105	72	442	237
6 101-228.000 Information Services	33,711	0	0	40,116	7,224	12,569	6,742	0	23,983	4,816
7 101-253.000 Treasurer	3,780	132	242	4,155	2,436	1,995	2,237	320	3,086	3,692
8 101-265.261 FM Courthouse	195	0	0	63,927	0	0	0	0	0	0
9 101-265.262 FM Central Dispatch	0	0	0	0	0	0	0	0	0	0
10 101-265.263 FM Human Services	0	0	0	0	0	0	0	0	0	0
11 101-265.264 FM - MCF	0	0	0	0	0	0	0	0	0	0
12 101-265.265 Facility Management	0	0	0	0	0	0	0	0	0	0
13 101-265.266 FM - Mail/Copy	659	0	0	13,664	141	0	131	0	2,365	94
14 101-265.268 FM - CMH Clinic	0	0	0	0	0	0	0	0	0	0
15 101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0	0	0	0
16 101-265.270 FM - Co Svc Bldg	9,715	0	0	0	0	0	4,560	0	13,536	0
17 101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0	0	0	0
18 101-265.273 FM - Youth Home	0	0	0	0	0	0	0	0	0	0
19 101-266.000 Administration Legal Cour	1,388	1,588	1,252	2,902	435	903	514	350	2,154	1,155
20 101-270.000 Human Resources	8,441	0	0	10,045	1,809	0	1,688	0	6,005	1,206
21 101-301.316 Courthouse Security	102	0	0	33,610	0	0	0	0	0	0
22 279-000.000 Grants	0	0	0	0	0	0	0	0	0	0
23 292-000.000 Child Care	0	0	0	0	0	0	0	0	0	0
24 296-201.000 County Fitness Center	352	0	0	419	75	0	70	0	250	50
25 677.xxx.xxx Fringe Processing	561	0	0	667	120	0	112	0	399	80
26 677-087.000 Insurance	3,377	533	420	4,438	770	0	755	118	5,057	804
Total Current Allocations	70,806	5,659	4,752	202,402	16,761	19,512	20,780	1,857	66,113	18,446
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Current Adjustments	(220)	(259)	(116)	(511)	(73)	0	(135)	(49)	(337)	(118)
Proposed Costs	\$70,586	\$5,400	\$4,636	\$201,891	\$16,688	\$19,512	\$20,645	\$1,808	\$65,776	\$18,328

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

FY 2022
 11/17/2023

Summary Schedule

Department	101-265.260 FM Animal Control	101-265.267 MH ACC Connect	101-283.000 Circuit Court	101-284.000 Circuit Court - Family Division	101-286.000 District Court	101-287.000 Probation - District Court	101-294.148 Probate Court	101-294.150 Guardian	101-295.000 Probation - Circuit Court	101-296.000 Pros Attorney
1 Building Depreciation	\$0	\$0	\$34,171	\$18,634	\$16,333	\$11,229	\$7,852	\$0	\$1,835	\$17,247
2 Equipment Depreciation	14	0	5,074	2,680	4,496	1,270	1,891	0	111	5,684
3 101-172.000 Administration	277	0	5,683	5,618	13,251	3,421	3,948	138	54	13,229
4 101-201.000 Finance	3,630	265	9,196	5,034	6,994	3,170	6,171	653	702	5,602
5 101-223.000 Audit	31	0	631	624	1,472	380	439	15	6	1,470
6 101-228.000 Information Services	530	0	40,550	24,176	100,892	23,212	18,782	0	0	82,688
7 101-253.000 Treasurer	3,306	0	8,376	4,585	6,370	2,887	5,621	595	639	5,103
8 101-265.261 FM Courthouse	0	0	136,947	74,677	65,459	45,004	31,469	0	7,352	69,121
9 101-265.262 FM Central Dispatch	0	0	0	0	0	0	0	0	0	0
10 101-265.263 FM Human Services	0	0	0	0	0	0	0	0	0	0
11 101-265.264 FM - MCF	0	0	0	0	0	0	0	0	0	0
12 101-265.265 Facility Management	12,489	25,485	0	0	0	0	0	0	0	0
13 101-265.266 FM - Mail/Copy	10	0	14,856	471	42,838	452	5,581	0	609	8,295
14 101-265.268 FM - CMH Clinic	0	0	0	0	0	0	0	0	0	0
15 101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0	0	35,168	0
16 101-265.270 FM - Co Svc Bldg	0	0	0	0	0	0	0	0	0	0
17 101-265.272 FM - Dumont Complex	3,386	0	0	0	0	0	0	0	0	0
18 101-265.273 FM - Youth Home	0	0	0	8,959	0	0	0	0	0	0
19 101-266.000 Administration Legal Cour	150	0	3,074	3,039	7,168	1,851	2,136	75	29	7,156
20 101-270.000 Human Resources	133	0	10,153	6,053	25,262	5,812	4,703	0	0	20,704
21 101-301.316 Courthouse Security	0	0	72,000	39,262	34,415	23,661	16,545	0	3,865	36,341
22 279-000.000 Grants	0	0	0	0	0	0	0	0	0	0
23 292-000.000 Child Care	0	0	0	0	0	0	0	0	0	0
24 296-201.000 County Fitness Center	6	0	423	252	1,053	242	196	0	0	863
25 677.xxx.xxx Fringe Processing	9	0	675	402	1,678	386	312	0	0	1,376
26 677-087.000 Insurance	2,480	0	4,534	3,108	11,119	2,626	2,339	25	10	9,543
Total Current Allocations	26,451	25,750	346,344	197,572	338,802	125,605	107,985	1,502	50,380	284,422
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Current Adjustments	(27)	(14)	(589)	(573)	(1,190)	(357)	(368)	(5)	(25)	(1,129)
Proposed Costs	\$26,424	\$25,736	\$345,755	\$196,999	\$337,612	\$125,248	\$107,617	\$1,497	\$50,355	\$283,293

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

FY 2022
 11/17/2023

Summary Schedule

Department	101-298.000 Family Counseling Services	101-299.000 Jury Board	101-301.301 Sheriff	101-301.303 SWET	101-301.305 Secondary Road Patrol	101-301.314 Reserves	101-301.315 Detective	101-301.331 Marine	101-301.351 Jail	101-301.352 Inmate Program
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	6,113	117	371	135	719	216	4,272	540
3 101-172.000 Administration	23	15	44,345	876	2,753	357	6,419	768	33,614	2,855
4 101-201.000 Finance	36	0	27,975	2,553	5,118	1,452	6,328	2,323	12,632	4,441
5 101-223.000 Audit	3	2	4,926	97	306	40	713	85	3,734	317
6 101-228.000 Information Services	0	0	239,830	4,575	14,544	5,297	28,221	8,476	167,592	21,190
7 101-253.000 Treasurer	33	0	25,480	2,325	4,662	1,323	5,764	2,116	11,506	4,045
8 101-265.261 FM Courthouse	0	0	0	0	0	0	0	0	0	0
9 101-265.262 FM Central Dispatch	0	0	0	0	0	0	0	0	0	0
10 101-265.263 FM Human Services	0	0	0	0	0	0	0	0	0	0
11 101-265.264 FM - MCF	0	0	0	0	0	0	0	0	0	0
12 101-265.265 Facility Management	0	0	0	0	0	0	0	0	0	0
13 101-265.266 FM - Mail/Copy	0	3,160	14,039	89	283	103	549	165	3,263	413
14 101-265.268 FM - CMH Clinic	0	0	0	0	0	0	0	0	0	0
15 101-265.269 FM - Sheriff/Jail	0	0	98,544	0	106,868	0	91,367	58,312	735,088	0
16 101-265.270 FM - Co Svc Bldg	0	0	0	0	0	0	0	0	0	0
17 101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0	0	0	0
18 101-265.273 FM - Youth Home	0	0	0	0	0	0	0	0	0	0
19 101-266.000 Administration Legal Cour	12	8	23,988	474	1,489	193	3,472	415	18,183	1,544
20 101-270.000 Human Resources	0	0	60,050	1,146	3,642	1,326	7,066	2,122	41,963	5,306
21 101-301.316 Courthouse Security	0	0	0	0	0	0	0	0	0	0
22 279-000.000 Grants	0	0	0	0	0	0	0	0	0	0
23 292-000.000 Child Care	0	0	0	0	0	0	0	0	0	0
24 296-201.000 County Fitness Center	0	0	2,504	48	152	55	295	88	1,750	221
25 677.xxx.xxx Fringe Processing	0	0	3,990	76	242	88	469	141	2,788	353
26 677-087.000 Insurance	4	3	535,965	554	1,756	522	3,603	871	20,577	2,348
Total Current Allocations	111	3,188	1,087,751	12,929	142,186	10,892	154,987	76,100	1,056,961	43,572
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Current Adjustments	(11)	(9)	(3,785)	(66)	(315)	(35)	(560)	(116)	(3,428)	(251)
Proposed Costs	\$100	\$3,179	\$1,083,966	\$12,863	\$141,871	\$10,857	\$154,427	\$75,984	\$1,053,533	\$43,321

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

FY 2022
11/17/2023

Summary Schedule

Department	101-301.426 Emerg Management	101-301.427 LEPC	101-301.430 Animal Control	101-431.000 Livestock Claims	101-441.000 DPW	101-442.000 Drain	101-445.000 Drains - Public Benefit	101-523.000 Planning Commission	101-601.636 Com Disease	101-648.000 Med Examiner
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$6,198	\$0	\$0	\$0	\$0
2 Equipment Depreciation	125	74	163	0	25	783	0	0	0	0
3 101-172.000 Administration	957	249	920	2	95	2,638	628	0	10	1,913
4 101-201.000 Finance	2,771	1,972	3,957	36	2,529	4,840	133	0	278	1,355
5 101-223.000 Audit	106	28	102	0	11	293	70	0	1	213
6 101-228.000 Information Services	4,912	2,890	6,405	0	963	16,037	0	0	0	0
7 101-253.000 Treasurer	2,524	1,796	3,604	33	2,303	4,408	121	0	253	1,234
8 101-265.261 FM Courthouse	0	0	0	0	0	24,841	0	0	0	0
9 101-265.262 FM Central Dispatch	13,488	0	0	0	0	0	0	0	0	0
10 101-265.263 FM Human Services	0	0	0	0	0	0	0	0	0	0
11 101-265.264 FM - MCF	0	0	0	0	0	0	0	0	0	0
12 101-265.265 Facility Management	0	0	0	0	0	0	0	0	0	0
13 101-265.266 FM - Mail/Copy	121	56	166	0	19	20,849	0	0	0	0
14 101-265.268 FM - CMH Clinic	0	0	0	0	0	0	0	0	0	0
15 101-265.269 FM - Sheriff/Jail	44,769	0	0	0	0	0	0	0	0	0
16 101-265.270 FM - Co Svc Bldg	0	0	0	0	0	0	0	0	0	0
17 101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0	0	0	0
18 101-265.273 FM - Youth Home	0	0	0	0	0	0	0	0	0	0
19 101-266.000 Administration Legal Cour	518	135	498	1	52	1,427	340	0	5	1,035
20 101-270.000 Human Resources	1,230	723	1,604	0	241	4,015	0	0	0	0
21 101-301.316 Courthouse Security	0	0	0	0	0	13,060	0	0	0	0
22 279-000.000 Grants	0	0	0	0	0	0	0	0	0	0
23 292-000.000 Child Care	0	0	0	0	0	0	0	0	0	0
24 296-201.000 County Fitness Center	51	30	67	0	10	167	0	0	0	0
25 677.xxx.xxx Fringe Processing	82	48	107	0	16	267	0	0	0	0
26 677-087.000 Insurance	5,124	295	720	0	100	6,390	114	0	2	348
Total Current Allocations	76,778	8,296	18,313	73	6,364	106,216	1,406	0	550	6,098
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Current Adjustments	(129)	(27)	(78)	0	(12)	(273)	(21)	0	0	(153)
Proposed Costs	\$76,649	\$8,269	\$18,235	\$73	\$6,352	\$105,943	\$1,385	\$0	\$550	\$5,945

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

FY 2022
11/17/2023

Summary Schedule

Department	101-689.000 Veterans Relief	101-710.000 Coop Ext	101-711.000 Register of Deeds	101-728.000 Econ Development	201-449.000 Road Comm	208-751.xxx Parks	215-290.000 Friend of the Court	FOC DP	221-601.xxx Health	221-XXX Health Space
1 Building Depreciation	\$0	\$3,415	\$2,227	\$0	\$0	\$420	\$12,140	\$0	\$0	\$21,870
2 Equipment Depreciation	242	0	665	0	0	684	7,311	0	3,794	0
3 101-172.000 Administration	1,107	769	2,534	419	0	7,035	13,383	0	32,868	0
4 101-201.000 Finance	3,049	48	2,626	85	2,021	27,854	6,147	0	78,517	0
5 101-223.000 Audit	123	85	282	47	0	782	1,487	0	3,651	0
6 101-228.000 Information Services	9,487	0	20,805	0	0	26,824	4,551	82,809	148,858	0
7 101-253.000 Treasurer	2,777	44	2,392	77	5,150	8,865	4,713	0	59,448	0
8 101-265.261 FM Courthouse	0	0	8,926	0	0	0	48,652	0	0	0
9 101-265.262 FM Central Dispatch	0	0	0	0	0	0	0	0	0	0
10 101-265.263 FM Human Services	0	15,891	0	0	0	0	0	0	0	101,780
11 101-265.264 FM - MCF	0	0	0	0	0	0	0	0	0	0
12 101-265.265 Facility Management	0	0	0	0	0	0	0	0	0	0
13 101-265.266 FM - Mail/Copy	185	1,488	6,024	0	0	1,030	22,273	0	25,434	0
14 101-265.268 FM - CMH Clinic	0	0	0	0	0	0	0	0	0	0
15 101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0	0	0	0
16 101-265.270 FM - Co Svc Bldg	0	0	0	0	0	6,655	0	0	0	0
17 101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0	0	0	0
18 101-265.273 FM - Youth Home	0	0	0	0	0	0	0	0	0	0
19 101-266.000 Administration Legal Cour	599	416	1,371	227	0	3,806	7,240	0	17,780	0
20 101-270.000 Human Resources	2,375	0	5,209	0	0	6,716	21,874	0	37,272	0
21 101-301.316 Courthouse Security	0	0	4,693	0	0	0	25,579	0	0	0
22 279-000.000 Grants	0	0	0	0	0	0	0	0	0	0
23 292-000.000 Child Care	0	0	0	0	0	0	0	0	0	0
24 296-201.000 County Fitness Center	99	0	217	0	0	280	912	0	1,554	0
25 677.xxx.xxx Fringe Processing	158	0	346	0	0	98	318	0	542	0
26 677-087.000 Insurance	1,020	140	2,257	76	0	16,608	11,483	0	32,403	0
Total Current Allocations	21,221	22,297	60,572	931	7,171	107,656	188,063	82,809	442,122	123,650
Less: Prior Year Allocations	0	0	0	0	0	0	162,211	73,463	355,233	114,557
Carry-Forward	0	0	0	0	0	0	25,852	9,346	86,889	9,093
Current Adjustments	(86)	(77)	(243)	(36)	(4)	(321)	(1,079)	(51)	23,840	(57)
Proposed Costs	\$21,135	\$22,220	\$60,329	\$895	\$7,167	\$107,335	\$212,836	\$92,103	\$552,850	\$132,686

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

FY 2022
11/17/2023

Summary Schedule

Department	222-649 Community Mental Health	222-649 CMH Space	226-528.xxx Solid Waste	243-720.000 Brownfield Redevelopm ent Authority	245-745.000 Multi Agency Collab Comm MACC	251-000.000 Saugatuck City	252-201.000 Sick/Vacation Liability	254-430.000 Animal Shelter	256-711.000 Register of Deed Automation	257-301.426 Palisades
1 Building Depreciation	\$0	\$7,760	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-172.000 Administration	0	0	7,250	0	51	0	0	649	419	42
4 101-201.000 Finance	0	0	10,031	181	290	0	36	194	1,791	266
5 101-223.000 Audit	0	0	805	0	6	0	0	72	47	5
6 101-228.000 Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253.000 Treasurer	0	0	2,435	0	187	0	16	219	8,834	16
8 101-265.261 FM Courthouse	0	0	0	0	0	0	0	0	0	0
9 101-265.262 FM Central Dispatch	0	0	0	0	0	0	0	0	0	0
10 101-265.263 FM Human Services	0	0	0	0	0	0	0	0	0	0
11 101-265.264 FM - MCF	0	0	0	0	0	0	0	0	0	0
12 101-265.265 Facility Management	0	0	0	0	0	0	0	0	0	0
13 101-265.266 FM - Mail/Copy	0	0	119	0	0	0	0	0	0	0
14 101-265.268 FM - CMH Clinic	0	49,469	0	0	0	0	0	0	0	0
15 101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0	0	0	0
16 101-265.270 FM - Co Svc Bldg	0	122,941	0	0	0	0	0	0	0	0
17 101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0	0	0	0
18 101-265.273 FM - Youth Home	0	0	0	0	0	0	0	0	0	0
19 101-266.000 Administration Legal Cour	0	0	3,922	0	28	0	0	351	227	22
20 101-270.000 Human Resources	0	0	0	0	0	0	0	0	0	0
21 101-301.316 Courthouse Security	0	0	0	0	0	0	0	0	0	0
22 279-000.000 Grants	0	0	0	0	0	0	0	0	0	0
23 292-000.000 Child Care	0	0	0	0	0	0	0	0	0	0
24 296-201.000 County Fitness Center	0	0	0	0	0	0	0	0	0	0
25 677.xxx.xxx Fringe Processing	0	0	0	0	0	0	0	0	0	0
26 677-087.000 Insurance	0	0	1,317	0	9	0	0	118	76	8
Total Current Allocations	0	180,169	25,879	181	572	0	52	1,603	11,394	358
Less: Prior Year Allocations	0	179,680	0	0	0	0	0	0	0	0
Carry-Forward	0	489	0	0	0	0	0	0	0	0
Current Adjustments	0	(96)	(656)	0	(3)	0	0	(63)	(39)	(14)
Proposed Costs	\$0	\$180,562	\$25,223	\$181	\$569	\$0	\$52	\$1,540	\$11,355	\$344

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

FY 2022
11/17/2023

Summary Schedule

Department	260-279.000 Indigent Defense	261-325.000 Central Dispatch	263-215.000 Concealed Weapons	264-301.362 Local Corrections Officers	265-301.000 Drug Law Enforcement	266-301.320 Justice Training Fund	269-292.000 Law Library	272-296.000 Drug Law Enforcement - PA	273-228.000 Technology Contracts	274-301.000 Gunplain Twp
1 Building Depreciation	\$2,805	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	1,048	2,683	117	0	0	0	0	0	123	0
3 101-172.000 Administration	23,751	26,734	487	252	0	0	250	0	406	0
4 101-201.000 Finance	7,345	9,196	2,638	726	0	85	363	24	2,722	0
5 101-223.000 Audit	2,638	2,970	54	28	0	0	28	0	45	0
6 101-228.000 Information Services	41,127	105,275	4,575	0	0	0	0	0	4,816	0
7 101-253.000 Treasurer	250	780	6,649	312	78	62	250	47	328	0
8 101-265.261 FM Courthouse	0	0	0	0	0	0	0	0	0	0
9 101-265.262 FM Central Dispatch	0	140,719	0	0	0	0	0	0	0	0
10 101-265.263 FM Human Services	13,055	0	0	0	0	0	0	0	0	0
11 101-265.264 FM - MCF	0	0	0	0	0	0	0	0	0	0
12 101-265.265 Facility Management	0	0	0	0	0	0	0	0	0	0
13 101-265.266 FM - Mail/Copy	2,249	2,092	89	0	0	0	0	0	94	0
14 101-265.268 FM - CMH Clinic	0	0	0	0	0	0	0	0	0	0
15 101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0	0	0	0
16 101-265.270 FM - Co Svc Bldg	0	0	0	0	0	0	0	0	0	0
17 101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0	0	0	0
18 101-265.273 FM - Youth Home	0	0	0	0	0	0	0	0	0	0
19 101-266.000 Administration Legal Cour	12,848	14,461	264	136	0	0	135	0	219	0
20 101-270.000 Human Resources	10,298	26,359	1,146	0	0	0	0	0	1,206	0
21 101-301.316 Courthouse Security	0	0	0	0	0	0	0	0	0	0
22 279-000.000 Grants	0	0	0	0	0	0	0	0	0	0
23 292-000.000 Child Care	0	0	0	0	0	0	0	0	0	0
24 296-201.000 County Fitness Center	429	1,099	48	0	0	0	0	0	50	0
25 677.xxx.xxx Fringe Processing	150	383	17	0	0	0	0	0	18	0
26 677-087.000 Insurance	10,883	9,090	484	46	0	0	45	0	490	0
Total Current Allocations	128,878	341,841	16,566	1,500	78	147	1,070	71	10,516	0
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Current Adjustments	(1,973)	(170)	(39)	(41)	0	0	(20)	0	(27)	0
Proposed Costs	\$126,905	\$341,671	\$16,527	\$1,459	\$78	\$147	\$1,050	\$71	\$10,489	\$0

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

FY 2022
 11/17/2023

Summary Schedule

Department	279-276.135 Veterans Treatment Court Grant	279-276.138 Byrne Jag	279-276.139 MH Treatment Court	279-276.140 Sobriety Court	279-276.146 Sobriety Court Grant - State	279-276.151 SSSPP Grant	279-301.312 HIDTA	279-301.317 FBI CETF	279-301.331 Marine Law	279-301.332 Snowmobile Grant
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	123	0	0	0	5
3 101-172.000 Administration	256	0	81	441	0	802	55	101	0	109
4 101-201.000 Finance	726	0	702	811	0	3,582	1,028	1,101	60	544
5 101-223.000 Audit	28	0	9	49	0	89	6	11	0	12
6 101-228.000 Information Services	0	0	0	0	0	4,816	0	0	0	193
7 101-253.000 Treasurer	265	0	78	265	0	328	62	250	219	0
8 101-265.261 FM Courthouse	0	0	0	0	0	0	0	0	0	0
9 101-265.262 FM Central Dispatch	0	0	0	0	0	0	0	0	0	0
10 101-265.263 FM Human Services	0	0	0	0	0	0	0	0	0	0
11 101-265.264 FM - MCF	0	0	0	0	0	0	0	0	0	0
12 101-265.265 Facility Management	0	0	0	0	0	0	0	0	0	0
13 101-265.266 FM - Mail/Copy	0	0	0	0	0	94	0	0	0	4
14 101-265.268 FM - CMH Clinic	0	0	0	0	0	0	0	0	0	0
15 101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0	0	0	0
16 101-265.270 FM - Co Svc Bldg	0	0	0	0	0	0	0	0	0	0
17 101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0	0	0	0
18 101-265.273 FM - Youth Home	0	0	0	0	0	0	0	0	0	0
19 101-266.000 Administration Legal Cour	139	0	44	238	0	434	30	54	0	59
20 101-270.000 Human Resources	0	0	0	0	0	1,206	0	0	0	48
21 101-301.316 Courthouse Security	0	0	0	0	0	0	0	0	0	0
22 279-000.000 Grants	17	0	17	20	0	86	25	27	1	13
23 292-000.000 Child Care	0	0	0	0	0	0	0	0	0	0
24 296-201.000 County Fitness Center	0	0	0	0	0	50	0	0	0	2
25 677.xxx.xxx Fringe Processing	0	0	0	0	0	18	0	0	0	1
26 677-087.000 Insurance	47	0	15	80	0	562	10	18	0	36
Total Current Allocations	1,479	0	946	1,904	0	12,188	1,217	1,562	280	1,026
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Current Adjustments	(26)	(34)	(16)	(62)	0	(72)	(3)	(9)	(23)	(5)
Proposed Costs	\$1,453	\$(34)	\$930	\$1,842	\$0	\$12,116	\$1,214	\$1,553	\$257	\$1,021

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

FY 2022
11/17/2023

Summary Schedule

Department	279-301.335 Highway Safety - OWI	279-301.336 Highway Safety - Seatbelt	279-301.337 CMH Tobacco	279-301.340 Medical Marihuana	279-301.345 First Responder Training	279-301.351 Jail CCAB	279-301.428 Homeland	279-425.000 Predisaster Mitigation	279-442.000 SAW Grant	279-642.000 CESF - COVID19
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-172.000 Administration	156	0	0	516	4	429	164	0	0	175
4 101-201.000 Finance	1,307	97	0	169	24	690	73	0	0	48
5 101-223.000 Audit	17	0	0	57	0	48	18	0	0	19
6 101-228.000 Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253.000 Treasurer	62	0	0	47	0	187	16	0	0	31
8 101-265.261 FM Courthouse	0	0	0	0	0	0	0	0	0	0
9 101-265.262 FM Central Dispatch	0	0	0	0	0	0	0	0	0	0
10 101-265.263 FM Human Services	0	0	0	0	0	0	0	0	0	0
11 101-265.264 FM - MCF	0	0	0	0	0	0	0	0	0	0
12 101-265.265 Facility Management	0	0	0	0	0	0	0	0	0	0
13 101-265.266 FM - Mail/Copy	0	0	0	0	0	0	0	0	0	0
14 101-265.268 FM - CMH Clinic	0	0	0	0	0	0	0	0	0	0
15 101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0	0	0	0
16 101-265.270 FM - Co Svc Bldg	0	0	0	0	0	0	0	0	0	0
17 101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0	0	0	0
18 101-265.273 FM - Youth Home	0	0	0	0	0	0	0	0	0	0
19 101-266.000 Administration Legal Cour	84	0	0	279	2	232	89	0	0	95
20 101-270.000 Human Resources	0	0	0	0	0	0	0	0	0	0
21 101-301.316 Courthouse Security	0	0	0	0	0	0	0	0	0	0
22 279-000.000 Grants	31	2	0	4	1	17	2	0	0	1
23 292-000.000 Child Care	0	0	0	0	0	0	0	0	0	0
24 296-201.000 County Fitness Center	0	0	0	0	0	0	0	0	0	0
25 677.xxx.xxx Fringe Processing	0	0	0	0	0	0	0	0	0	0
26 677-087.000 Insurance	28	0	0	94	0	78	30	0	0	32
Total Current Allocations	1,687	99	0	1,166	32	1,681	391	0	0	401
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Current Adjustments	(17)	(2)	0	(43)	0	(30)	(26)	(2)	(29)	(26,943)
Proposed Costs	\$1,670	\$97	\$0	\$1,123	\$32	\$1,651	\$365	\$(2)	\$(29)	\$(26,542)

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

FY 2022
 11/17/2023

Summary Schedule

Department	279-728.000 CBDG - LGES Grant	279-792.000 DNR Waterways Grant	280-296.228 Victims Rights Grant	286-000.000 Wayland Township	287-301.000 Sheriff Contracts	288-596.676 Bus Services	288-596.677 Mobility Mgmt	290-000.000 DHS	290-000.000 DHS Space	290-663.000 DHHS Board Child welfare
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36,928	\$0
2 Equipment Depreciation	0	0	285	244	1,221	327	123	0	0	0
3 101-172.000 Administration	53	0	1,334	672	11,379	13,418	516	10	0	0
4 101-201.000 Finance	60	0	3,678	3,799	4,598	13,975	2,396	0	0	569
5 101-223.000 Audit	6	0	148	75	1,264	1,491	57	1	0	0
6 101-228.000 Information Services	0	0	11,173	9,584	47,918	12,810	4,816	0	0	0
7 101-253.000 Treasurer	0	0	281	219	1,717	2,950	140	0	0	0
8 101-265.261 FM Courthouse	0	0	0	0	0	0	0	0	0	0
9 101-265.262 FM Central Dispatch	0	0	0	0	0	0	0	0	0	0
10 101-265.263 FM Human Services	0	0	0	0	0	0	0	0	171,861	0
11 101-265.264 FM - MCF	0	0	0	0	0	0	0	0	0	0
12 101-265.265 Facility Management	0	0	0	0	0	50,194	0	0	0	0
13 101-265.266 FM - Mail/Copy	0	0	218	187	933	313	94	0	0	0
14 101-265.268 FM - CMH Clinic	0	0	0	0	0	0	0	0	0	0
15 101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0	0	0	0
16 101-265.270 FM - Co Svc Bldg	0	0	0	0	0	0	0	0	0	0
17 101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0	0	0	0
18 101-265.273 FM - Youth Home	0	0	0	0	0	0	0	0	0	0
19 101-266.000 Administration Legal Cour	29	0	722	363	6,155	7,258	279	5	0	0
20 101-270.000 Human Resources	0	0	2,798	2,400	11,998	3,208	1,206	0	0	0
21 101-301.316 Courthouse Security	0	0	0	0	0	0	0	0	0	0
22 279-000.000 Grants	1	0	0	0	0	0	0	0	0	0
23 292-000.000 Child Care	0	0	0	0	0	0	0	0	0	0
24 296-201.000 County Fitness Center	0	0	117	100	500	134	50	0	0	0
25 677.xxx.xxx Fringe Processing	0	0	41	35	174	47	18	0	0	0
26 677-087.000 Insurance	10	0	1,207	3,967	10,731	53,700	510	2	0	0
Total Current Allocations	159	0	22,000	21,643	98,589	159,825	10,205	18	208,790	569
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Current Adjustments	7	(18)	(126)	(10)	(901)	(992)	(48)	(1)	(97)	0
Proposed Costs	\$166	\$(18)	\$21,874	\$21,633	\$97,688	\$158,833	\$10,157	\$17	\$208,693	\$569

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

FY 2022
 11/17/2023

Summary Schedule

Department	292-662.614 Child Care Fund After Care	292-662.653 Child Care Fund Diversion	292-662.654 Child Care Fund Outreach/Om	292-662.656 Child Ccare Fund Admin	292-662.661 Child Care Fund Food Prep	292-662.662 Child Care Fund Foster Care	292-662.664 Child Care Fund Juv Detention	292-662.665 Child Care Fund Comm Probation	292-662.666 Child Care Fund Cheever	293-689.000 Veterans Relief
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$866
2 Equipment Depreciation	382	123	0	517	327	0	1,954	647	1,814	88
3 101-172.000 Administration	0	0	0	0	0	0	0	0	0	897
4 101-201.000 Finance	5,881	1,851	145	4,695	6,776	895	9,595	4,368	11,374	3,727
5 101-223.000 Audit	0	0	0	0	0	0	0	0	0	100
6 101-228.000 Information Services	14,977	4,816	0	20,275	12,810	0	76,669	25,380	71,178	3,467
7 101-253.000 Treasurer	890	531	359	624	640	2,060	2,076	531	1,967	187
8 101-265.261 FM Courthouse	0	0	0	0	0	0	0	0	0	0
9 101-265.262 FM Central Dispatch	0	0	0	0	0	0	0	0	0	0
10 101-265.263 FM Human Services	0	0	0	0	0	0	0	0	0	4,032
11 101-265.264 FM - MCF	0	0	0	0	0	0	0	0	0	0
12 101-265.265 Facility Management	0	0	0	0	0	0	0	0	0	0
13 101-265.266 FM - Mail/Copy	292	94	0	395	249	0	1,646	494	1,386	741
14 101-265.268 FM - CMH Clinic	0	0	0	0	0	0	0	0	0	0
15 101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0	0	0	0
16 101-265.270 FM - Co Svc Bldg	0	0	0	0	0	0	0	0	0	0
17 101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0	0	0	0
18 101-265.273 FM - Youth Home	3,672	0	0	4,431	8,469	0	59,992	0	45,408	0
19 101-266.000 Administration Legal Cour	0	0	0	0	0	0	0	0	0	485
20 101-270.000 Human Resources	3,750	1,206	0	5,077	3,208	0	19,197	6,355	17,822	868
21 101-301.316 Courthouse Security	0	0	0	0	0	0	0	0	0	0
22 279-000.000 Grants	0	0	0	0	0	0	0	0	0	0
23 292-000.000 Child Care	5,595	1,263	1,863	12,633	4,054	5,675	18,699	7,213	19,582	0
24 296-201.000 County Fitness Center	156	50	0	212	134	0	800	265	743	36
25 677.xxx.xxx Fringe Processing	55	18	0	74	47	0	279	92	259	13
26 677-087.000 Insurance	5,819	416	0	1,751	1,106	0	6,620	8,226	10,672	462
Total Current Allocations	41,468	10,367	2,368	50,682	37,819	8,631	197,527	53,571	182,205	15,970
Less: Prior Year Allocations	0	0	0	0	0	0	164,957	42,297	155,168	0
Carry-Forward	0	0	0	0	0	0	32,570	11,274	27,037	0
Current Adjustments	(262)	(60)	(53)	(614)	(178)	(292)	(850)	(318)	(940)	(88)
Proposed Costs	\$41,206	\$10,307	\$2,315	\$50,068	\$37,641	\$8,339	\$229,247	\$64,526	\$208,302	\$15,882

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

FY 2022
 11/17/2023

Summary Schedule

Department	294-684.000 Veterans Trust Board	298-672.000 Senior Services	299-204.000 American Rescue Plan - ARPA	401/466/403 Public Improvement Fund	512-671.000 MCF	512-671.000 MCF Space	595-301.351 Commissary	620-253.000 Tax Reversn	639-442.000 Drain Equipment Revolving	661-596.000 Fleet Management
1 Building Depreciation	\$0	\$742	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	342	0	0	0	0	0	123	60	6
3 101-172.000 Administration	0	19,860	0	15,029	0	0	0	0	0	138
4 101-201.000 Finance	0	7,381	339	2,347	0	0	145	0	3,836	3,303
5 101-223.000 Audit	0	2,206	0	1,669	0	0	0	0	0	15
6 101-228.000 Information Services	0	13,436	0	0	0	0	0	4,816	2,360	241
7 101-253.000 Treasurer	0	4,230	250	656	62	0	390	0	0	671
8 101-265.261 FM Courthouse	0	0	0	0	0	0	0	0	0	0
9 101-265.262 FM Central Dispatch	0	0	0	0	0	0	0	0	0	0
10 101-265.263 FM Human Services	0	3,455	0	0	0	0	0	0	0	0
11 101-265.264 FM - MCF	0	0	0	0	0	480,912	0	0	0	0
12 101-265.265 Facility Management	0	0	0	0	0	0	0	0	0	0
13 101-265.266 FM - Mail/Copy	0	387	0	0	1,718	0	0	94	46	5
14 101-265.268 FM - CMH Clinic	0	0	0	0	0	0	0	0	0	0
15 101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0	0	0	0
16 101-265.270 FM - Co Svc Bldg	0	0	0	0	0	0	0	0	0	0
17 101-265.272 FM - Dumont Complex	0	0	0	0	0	12,198	0	0	0	0
18 101-265.273 FM - Youth Home	0	0	0	0	0	0	0	0	0	0
19 101-266.000 Administration Legal Cour	0	10,743	0	8,130	0	0	0	0	0	74
20 101-270.000 Human Resources	0	3,364	0	0	0	0	0	1,206	591	60
21 101-301.316 Courthouse Security	0	0	0	0	0	0	0	0	0	0
22 279-000.000 Grants	0	0	0	0	0	0	0	0	0	0
23 292-000.000 Child Care	0	0	0	0	0	0	0	0	0	0
24 296-201.000 County Fitness Center	0	140	0	0	0	0	0	50	25	3
25 677.xxx.xxx Fringe Processing	0	49	0	0	0	0	0	18	9	1
26 677-087.000 Insurance	0	1,160	0	2,730	1,509	0	0	416	204	9,852
Total Current Allocations	0	67,496	589	30,561	3,290	493,110	535	6,722	7,129	14,370
Less: Prior Year Allocations	0	0	0	0	1,839	369,900	0	0	0	0
Carry-Forward	0	0	0	0	1,451	123,210	0	0	0	0
Current Adjustments	(3)	32,350	0	(1,979)	(2)	(252)	0	(5)	(4)	(23)
Proposed Costs	\$(3)	\$99,846	\$589	\$28,582	\$4,738	\$616,068	\$535	\$6,717	\$7,125	\$14,347

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

FY 2022
11/17/2023

Summary Schedule

Department	Michigan Works	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$11,013	\$1,219	\$0	\$232,661
2 Equipment Depreciation	0	0	0	64,188
3 101-172.000 Administration	0	0	0	353,426
4 101-201.000 Finance	0	109	0	409,425
5 101-223.000 Audit	0	0	0	39,261
6 101-228.000 Information Services	0	0	0	1,731,785
7 101-253.000 Treasurer	0	77	0	260,334
8 101-265.261 FM Courthouse	0	0	0	576,570
9 101-265.262 FM Central Dispatch	0	0	0	154,207
10 101-265.263 FM Human Services	51,251	3,568	0	364,893
11 101-265.264 FM - MCF	0	0	0	480,912
12 101-265.265 Facility Management	0	0	0	88,168
13 101-265.266 FM - Mail/Copy	0	1	0	203,906
14 101-265.268 FM - CMH Clinic	0	0	0	49,469
15 101-265.269 FM - Sheriff/Jail	0	0	0	1,170,117
16 101-265.270 FM - Co Svc Bldg	0	7,168	0	164,575
17 101-265.272 FM - Dumont Complex	0	0	0	15,584
18 101-265.273 FM - Youth Home	0	0	0	130,930
19 101-266.000 Administration Legal Cour	0	0	0	191,184
20 101-270.000 Human Resources	0	0	0	430,469
21 101-301.316 Courthouse Security	0	0	0	303,133
22 279-000.000 Grants	0	0	0	265
23 292-000.000 Child Care	0	0	0	76,577
24 296-201.000 County Fitness Center	0	0	0	17,950
25 677.xxx.xxx Fringe Processing	0	0	0	18,716
26 677-087.000 Insurance	0	0	0	840,003
Total Current Allocations	62,264	12,142	0	8,368,708
Less: Prior Year Allocations	0	0	0	1,619,305
Carry-Forward	0	0	0	327,210
Current Adjustments	(24)	(11)	0	245
Proposed Costs	\$62,240	\$12,131	\$0	\$8,696,163

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

FY 2022
 11/17/2023

Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
27 101-101.000 Bd of Commissioners	70,806	0	0	(220)	70,586
28 101-194.000 Insurance & Bonds	5,659	0	0	(259)	5,400
29 101-208.000 Employee Other Fringe B	4,752	0	0	(116)	4,636
30 101-215.000 Clerk	202,402	0	0	(511)	201,891
31 101-229.000 Record Management	16,761	0	0	(73)	16,688
32 101-233.000 Project Management	19,512	0	0	0	19,512
33 101-243.000 Land Information Services	20,780	0	0	(135)	20,645
34 101-245.000 Remonumentation	1,857	0	0	(49)	1,808
35 101-257.000 Equalization	66,113	0	0	(337)	65,776
36 101-262.000 Elections	18,446	0	0	(118)	18,328
37 101-265.260 FM Animal Control	26,451	0	0	(27)	26,424
38 101-265.267 MH ACC Connect	25,750	0	0	(14)	25,736
39 101-283.000 Circuit Court	346,344	0	0	(589)	345,755
40 101-284.000 Circuit Court - Family Divi	197,572	0	0	(573)	196,999
41 101-286.000 District Court	338,802	0	0	(1,190)	337,612
42 101-287.000 Probation - District Court	125,605	0	0	(357)	125,248
43 101-294.148 Probate Court	107,985	0	0	(368)	107,617
44 101-294.150 Guardian	1,502	0	0	(5)	1,497
45 101-295.000 Probation - Circuit Court	50,380	0	0	(25)	50,355
46 101-296.000 Pros Attorney	284,422	0	0	(1,129)	283,293
47 101-298.000 Family Counseling Servic	111	0	0	(11)	100
48 101-299.000 Jury Board	3,188	0	0	(9)	3,179
49 101-301.301 Sheriff	1,087,751	0	0	(3,785)	1,083,966
50 101-301.303 SWET	12,929	0	0	(66)	12,863
51 101-301.305 Secondary Road Patrol	142,186	0	0	(315)	141,871
52 101-301.314 Reserves	10,892	0	0	(35)	10,857
53 101-301.315 Detective	154,987	0	0	(560)	154,427
54 101-301.331 Marine	76,100	0	0	(116)	75,984
55 101-301.351 Jail	1,056,961	0	0	(3,428)	1,053,533
56 101-301.352 Inmate Program	43,572	0	0	(251)	43,321
57 101-301.426 Emerg Management	76,778	0	0	(129)	76,649
58 101-301.427 LEPC	8,296	0	0	(27)	8,269
59 101-301.430 Animal Control	18,313	0	0	(78)	18,235
60 101-431.000 Livestock Claims	73	0	0	0	73
61 101-441.000 DPW	6,364	0	0	(12)	6,352
62 101-442.000 Drain	106,216	0	0	(273)	105,943
63 101-445.000 Drains - Public Benefit	1,406	0	0	(21)	1,385
64 101-523.000 Planning Commission	0	0	0	0	0
65 101-601.636 Com Disease	550	0	0	0	550
66 101-648.000 Med Examiner	6,098	0	0	(153)	5,945

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

FY 2022
11/17/2023

Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
67 101-689.000 Veterans Relief	21,221	0	0	(86)	21,135
68 101-710.000 Coop Ext	22,297	0	0	(77)	22,220
69 101-711.000 Register of Deeds	60,572	0	0	(243)	60,329
70 101-728.000 Econ Development	931	0	0	(36)	895
71 201-449.000 Road Comm	7,171	0	0	(4)	7,167
72 208-751.xxx Parks	107,656	0	0	(321)	107,335
73 215-290.000 Friend of the Court	188,063	162,211	25,852	(1,079)	212,836
74 FOC DP	82,809	73,463	9,346	(51)	92,103
75 221-601.xxx Health	442,122	355,233	86,889	23,840	552,850
76 221-XXX Health Space	123,650	114,557	9,093	(57)	132,686
77 222-649 Community Mental Health	0	0	0	0	0
78 222-649 CMH Space	180,169	179,680	489	(96)	180,562
79 226-528.xxx Solid Waste	25,879	0	0	(656)	25,223
80 243-720.000 Brownfield Redevelopmer	181	0	0	0	181
81 245-745.000 Multi Agency Collab Comi	572	0	0	(3)	569
82 251-000.000 Saugatuck City	0	0	0	0	0
83 252-201.000 Sick/Vacation Liability	52	0	0	0	52
84 254-430.000 Animal Shelter	1,603	0	0	(63)	1,540
85 256-711.000 Register of Deed Automai	11,394	0	0	(39)	11,355
86 257-301.426 Palisades	358	0	0	(14)	344
87 260-279.000 Indigent Defense	128,878	0	0	(1,973)	126,905
88 261-325.000 Central Dispatch	341,841	0	0	(170)	341,671
89 263-215.000 Concealed Weapons	16,566	0	0	(39)	16,527
90 264-301.362 Local Corrections Officers	1,500	0	0	(41)	1,459
91 265-301.000 Drug Law Enforcement	78	0	0	0	78
92 266-301.320 Justice Training Fund	147	0	0	0	147
93 269-292.000 Law Library	1,070	0	0	(20)	1,050
94 272-296.000 Drug Law Enforcement - f	71	0	0	0	71
95 273-228.000 Technology Contracts	10,516	0	0	(27)	10,489
96 274-301.000 Gunplain Twp	0	0	0	0	0
97 279-276.135 Veterans Treatment Cour	1,479	0	0	(26)	1,453
98 279-276.138 Byrne Jag	0	0	0	(34)	(34)
99 279-276.139 MH Treatment Court	946	0	0	(16)	930
100 279-276.140 Sobriety Court	1,904	0	0	(62)	1,842
101 279-276.146 Sobriety Court Grant - Stz	0	0	0	0	0
102 279-276.151 SSSPP Grant	12,188	0	0	(72)	12,116
103 279-301.312 HIDTA	1,217	0	0	(3)	1,214
104 279-301.317 FBI CETF	1,562	0	0	(9)	1,553
105 279-301.331 Marine Law	280	0	0	(23)	257
106 279-301.332 Snowmobile Grant	1,026	0	0	(5)	1,021

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

FY 2022
11/17/2023

Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
107 279-301.335 Highway Safety - OWI	1,687	0	0	(17)	1,670
108 279-301.336 Highway Safety - Seatbelt	99	0	0	(2)	97
109 279-301.337 CMH Tobacco	0	0	0	0	0
110 279-301.340 Medical Marijuana	1,166	0	0	(43)	1,123
111 279-301.345 First Responder Training	32	0	0	0	32
112 279-301.351 Jail CCAB	1,681	0	0	(30)	1,651
113 279-301.428 Homeland	391	0	0	(26)	365
114 279-425.000 Predisaster Mitigation	0	0	0	(2)	(2)
115 279-442.000 SAW Grant	0	0	0	(29)	(29)
116 279-642.000 CESF - COVID19	401	0	0	(26,943)	(26,542)
117 279-728.000 CBDG -LGES Grant	159	0	0	7	166
118 279-792.000 DNR Waterways Grant	0	0	0	(18)	(18)
119 280-296.228 Victims Rights Grant	22,000	0	0	(126)	21,874
120 286-000.000 Wayland Township	21,643	0	0	(10)	21,633
121 287-301.000 Sheriff Contracts	98,589	0	0	(901)	97,688
122 288-596.676 Bus Services	159,825	0	0	(992)	158,833
123 288-596.677 Mobility Mgmt	10,205	0	0	(48)	10,157
124 290-000.000 DHS	18	0	0	(1)	17
125 290-000.000 DHS Space	208,790	0	0	(97)	208,693
126 290-663.000 DHHS Board Child welfare	569	0	0	0	569
127 292-662.614 Child Care Fund After Car	41,468	0	0	(262)	41,206
128 292-662.653 Child Care Fund Diversior	10,367	0	0	(60)	10,307
129 292-662.654 Child Care Fund Outreach	2,368	0	0	(53)	2,315
130 292-662.656 Child Ccare Fund Admin	50,682	0	0	(614)	50,068
131 292-662.661 Child Care Fund Food Pre	37,819	0	0	(178)	37,641
132 292-662.662 Child Care Fund Foster C	8,631	0	0	(292)	8,339
133 292-662.664 Child Care Fund Juv Dete	197,527	164,957	32,570	(850)	229,247
134 292-662.665 Child Care Fund Comm P	53,571	42,297	11,274	(318)	64,526
135 292-662.666 Child Care Fund Cheever	182,205	155,168	27,037	(940)	208,302
136 293-689.000 Veterans Relief	15,970	0	0	(88)	15,882
137 294-684.000 Veterans Trust Board	0	0	0	(3)	(3)
138 298-672.000 Senior Services	67,496	0	0	32,350	99,846
139 299-204.000 American Rescue Plan - /	589	0	0	0	589
140 401/466/403 Public Improvement Fund	30,561	0	0	(1,979)	28,582
141 512-671.000 MCF	3,290	1,839	1,451	(2)	4,738
142 512-671.000 MCF Space	493,110	369,900	123,210	(252)	616,068
143 595-301.351 Commissary	535	0	0	0	535
144 620-253.000 Tax Reversn	6,722	0	0	(5)	6,717
145 639-442.000 Drain Equipment Revolvir	7,129	0	0	(4)	7,125
146 661-596.000 Fleet Management	14,370	0	0	(23)	14,347

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

FY 2022
 11/17/2023

Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
147 Michigan Works	62,264	0	0	(24)	62,240
148 Other	12,142	0	0	(11)	12,131
Total	8,368,708	1,619,305	327,210	245	8,696,163

**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.

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

FY 2022
 11/17/2023

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	293,194	0	179,297	93,031	14,883	5,983
Subtotal - Services & Supplies		293,194	0	179,297	93,031	14,883	5,983
Department Cost Total		293,194	0	179,297	93,031	14,883	5,983
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		293,194	0	179,297	93,031	14,883	5,983
General Admin Distribution			0	0	0	0	0
Grand Total		\$293,194		\$179,297	\$93,031	\$14,883	\$5,983

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

FY 2022
11/17/2023

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
4 Cost Plan	\$0	\$1,061	\$354	\$354	\$354	\$0
Subtotal - 101-201.000 Finance	0	1,061	354	354	354	0
Total Incoming	0	1,061	354	354	354	0
C. Total Allocated		\$294,255	\$179,651	\$93,385	\$15,237	\$5,983
			61.05%	31.74%	5.18%	2.03%

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

FY 2022
11/17/2023

Courthouse Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-228.000 Information Services	1,600	3.09%	\$5,548	\$0	\$5,548	\$11	\$5,559
7 101-253.000 Treasurer	2,836	5.48%	9,834	0	9,834	19	9,854
12 101-265.265 Facility Management	2,981	5.77%	10,337	0	10,337	20	10,357
21 101-301.316 Courthouse Security	2,882	5.57%	9,994	0	9,994	20	10,013
27 101-101.000 Bd of Commissioners	14	0.03%	49	0	49	0	49
30 101-215.000 Clerk	4,591	8.88%	15,920	0	15,920	31	15,951
39 101-283.000 Circuit Court	9,835	19.02%	34,104	0	34,104	67	34,171
40 101-284.000 Circuit Court - Family Divi	5,363	10.37%	18,597	0	18,597	37	18,634
41 101-286.000 District Court	4,701	9.09%	16,301	0	16,301	32	16,333
42 101-287.000 Probation - District Court	3,232	6.25%	11,207	0	11,207	22	11,229
43 101-294.148 Probate Court	2,260	4.37%	7,837	0	7,837	15	7,852
45 101-295.000 Probation - Circuit Court	528	1.02%	1,831	0	1,831	4	1,835
46 101-296.000 Pros Attorney	4,964	9.60%	17,213	0	17,213	34	17,247
62 101-442.000 Drain	1,784	3.45%	6,186	0	6,186	12	6,198
69 101-711.000 Register of Deeds	641	1.24%	2,223	0	2,223	4	2,227
73 215-290.000 Friend of the Court	3,494	6.76%	12,116	0	12,116	24	12,140
Subtotal	51,706	100.00%	179,297	0	179,297	354	179,651
Direct Bills					0		0
Total					\$179,297		\$179,651

Basis Units: Usable Square Footage
Source: Building Floorplans

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

FY 2022
11/17/2023

Human Services Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-228.000 Information Services	278	0.66%	\$614	\$0	\$614	\$2	\$616
12 101-265.265 Facility Management	4,985	11.83%	11,004	0	11,004	42	11,046
24 296-201.000 County Fitness Center	1,497	3.55%	3,304	0	3,304	13	3,317
68 101-710.000 Coop Ext	1,541	3.66%	3,402	0	3,402	13	3,415
76 221-XXX Health Space	9,870	23.42%	21,787	0	21,787	83	21,870
87 260-279.000 Indigent Defense	1,266	3.00%	2,795	0	2,795	11	2,805
125 290-000.000 DHS Space	16,666	39.54%	36,789	0	36,789	140	36,928
136 293-689.000 Veterans Relief	391	0.93%	863	0	863	3	866
138 298-672.000 Senior Services	335	0.79%	739	0	739	3	742
147 Michigan Works	4,970	11.79%	10,971	0	10,971	42	11,013
148 Other	346	0.82%	764	0	764	3	767
Subtotal	42,145	100.00%	93,031	0	93,031	354	93,385
Direct Bills					0		0
Total					\$93,031		\$93,385

Basis Units: Usable Square Footage
Source: Building Floorplans

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

FY 2022
 11/17/2023

County Services Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	1,285	5.47%	\$814	\$0	\$814	\$19	\$833
4 101-201.000 Finance	960	4.08%	608	0	608	14	622
6 101-228.000 Information Services	2,583	10.99%	1,635	0	1,635	39	1,674
12 101-265.265 Facility Management	1,620	6.89%	1,026	0	1,026	24	1,050
20 101-270.000 Human Resources	1,033	4.39%	654	0	654	16	670
27 101-101.000 Bd of Commissioners	946	4.02%	599	0	599	14	613
33 101-243.000 Land Information Services	444	1.89%	281	0	281	7	288
35 101-257.000 Equalization	1,318	5.61%	835	0	835	20	854
72 208-751.xxx Parks	648	2.76%	410	0	410	10	420
78 222-649 CMH Space	11,971	50.93%	7,580	0	7,580	180	7,760
148 Other	698	2.97%	442	0	442	11	452
Subtotal	23,506	100.00%	14,883	0	14,883	354	15,237
Direct Bills					0		0
Total					\$14,883		\$15,237

Basis Units: Usable Square Footage
 Source: Building Floorplans

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

FY 2022
11/17/2023

Facilities Management Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 101-265.265 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:

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

FY 2022
11/17/2023

Allocation Summary

Dept:1 Building Depreciation

Department	Courthouse Building	Human Services Building	County Services Building	Facilities Management	Total
3 101-172.000 Administration	\$0	\$0	\$833	\$0	\$833
4 101-201.000 Finance	0	0	622	0	622
6 101-228.000 Information Services	5,559	616	1,674	0	7,849
7 101-253.000 Treasurer	9,854	0	0	0	9,854
12 101-265.265 Facility Management	10,357	11,046	1,050	5,983	28,436
20 101-270.000 Human Resources	0	0	670	0	670
21 101-301.316 Courthouse Security	10,013	0	0	0	10,013
24 296-201.000 County Fitness Center	0	3,317	0	0	3,317
27 101-101.000 Bd of Commissioners	49	0	613	0	662
30 101-215.000 Clerk	15,951	0	0	0	15,951
33 101-243.000 Land Information Services	0	0	288	0	288
35 101-257.000 Equalization	0	0	854	0	854
39 101-283.000 Circuit Court	34,171	0	0	0	34,171
40 101-284.000 Circuit Court - Family Divi	18,634	0	0	0	18,634
41 101-286.000 District Court	16,333	0	0	0	16,333
42 101-287.000 Probation - District Court	11,229	0	0	0	11,229
43 101-294.148 Probate Court	7,852	0	0	0	7,852
45 101-295.000 Probation - Circuit Court	1,835	0	0	0	1,835
46 101-296.000 Pros Attorney	17,247	0	0	0	17,247
62 101-442.000 Drain	6,198	0	0	0	6,198
68 101-710.000 Coop Ext	0	3,415	0	0	3,415
69 101-711.000 Register of Deeds	2,227	0	0	0	2,227
72 208-751.xxx Parks	0	0	420	0	420
73 215-290.000 Friend of the Court	12,140	0	0	0	12,140
76 221-XXX Health Space	0	21,870	0	0	21,870
78 222-649 CMH Space	0	0	7,760	0	7,760
87 260-279.000 Indigent Defense	0	2,805	0	0	2,805
125 290-000.000 DHS Space	0	36,928	0	0	36,928
136 293-689.000 Veterans Relief	0	866	0	0	866
138 298-672.000 Senior Services	0	742	0	0	742
147 Michigan Works	0	11,013	0	0	11,013
148 Other	0	767	452	0	1,219
Total	\$179,651	\$93,385	\$15,237	\$5,983	\$294,255

**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 copiers 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.

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

FY 2022
11/17/2023

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	193,791	0	4,190	7,391	42,615	72,014	10,857	23,175	33,549
Subtotal - Services & Supplies		193,791	0	4,190	7,391	42,615	72,014	10,857	23,175	33,549
<hr/>										
Department Cost Total		193,791	0	4,190	7,391	42,615	72,014	10,857	23,175	33,549
<hr/>										
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<hr/>										
Total Costs After Adjustments		193,791	0	4,190	7,391	42,615	72,014	10,857	23,175	33,549
<hr/>										
General Admin Distribution			0	0	0	0	0	0	0	0
<hr/>										
Grand Total		\$193,791		\$4,190	\$7,391	\$42,615	\$72,014	\$10,857	\$23,175	\$33,549
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**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2022
11/17/2023

B. Incoming Costs - (Default Spread Custom%)

Dept:2 Equipment Depreciation

Department	First Incoming	Second Incoming	Equipment Depreciation	Copiers	Computers	Information Services	Courthouse	Facilities	Vehicles
4 Cost Plan	\$0	\$1,857	\$1,857	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - 101-201.000 Finance	0	1,857	1,857	0	0	0	0	0	0
Total Incoming	0	1,857	1,857	0	0	0	0	0	0
C. Total Allocated		\$195,648	\$6,047	\$7,391	\$42,615	\$72,014	\$10,857	\$23,175	\$33,549
			3.09%	3.78%	21.78%	36.81%	5.55%	11.85%	17.15%

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

FY 2022
11/17/2023

Equipment Depreciation Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39 101-283.000 Circuit Court	6,186.10	17.15%	\$719	\$0	\$719	\$319	\$1,037
46 101-296.000 Pros Attorney	15,116.69	41.91%	1,756	0	1,756	778	2,535
73 215-290.000 Friend of the Court	14,763.09	40.93%	1,715	0	1,715	760	2,475
Subtotal	36,065.88	100.00%	4,190	0	4,190	1,857	6,047
Direct Bills					0		0
Total					\$4,190		\$6,047

Basis Units: Dollar amount of equipment purchased by department

Source:

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

FY 2022
11/17/2023

Copiers Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	2.53	0.62%	\$46	\$0	\$46	\$0	\$46
4 101-201.000 Finance	4.83	1.19%	88	0	88	0	88
6 101-228.000 Information Services	9.60	2.36%	174	0	174	0	174
7 101-253.000 Treasurer	7.46	1.83%	135	0	135	0	135
8 101-265.261 FM Courthouse	1.96	0.48%	36	0	36	0	36
9 101-265.262 FM Central Dispatch	0.18	0.04%	3	0	3	0	3
10 101-265.263 FM Human Services	1.24	0.30%	22	0	22	0	22
12 101-265.265 Facility Management	8.58	2.11%	156	0	156	0	156
13 101-265.266 FM - Mail/Copy	1.00	0.25%	18	0	18	0	18
15 101-265.269 FM - Sheriff/Jail	1.36	0.33%	25	0	25	0	25
16 101-265.270 FM - Co Svc Bldg	0.96	0.24%	17	0	17	0	17
19 101-266.000 Administration Legal Cour	1.00	0.25%	18	0	18	0	18
20 101-270.000 Human Resources	4.00	0.98%	73	0	73	0	73
21 101-301.316 Courthouse Security	4.84	1.19%	88	0	88	0	88
26 677-087.000 Insurance	0.86	0.21%	16	0	16	0	16
27 101-101.000 Bd of Commissioners	7.00	1.72%	127	0	127	0	127
30 101-215.000 Clerk	8.33	2.04%	151	0	151	0	151
31 101-229.000 Record Management	1.50	0.37%	27	0	27	0	27
33 101-243.000 Land Information Services	1.40	0.34%	25	0	25	0	25
35 101-257.000 Equalization	4.98	1.22%	90	0	90	0	90
36 101-262.000 Elections	1.00	0.25%	18	0	18	0	18
37 101-265.260 FM Animal Control	0.11	0.03%	2	0	2	0	2
39 101-283.000 Circuit Court	8.42	2.07%	153	0	153	0	153
40 101-284.000 Circuit Court - Family Divi	5.02	1.23%	91	0	91	0	91
41 101-286.000 District Court	20.95	5.14%	380	0	380	0	380
42 101-287.000 Probation - District Court	4.82	1.18%	87	0	87	0	87
43 101-294.148 Probate Court	3.90	0.96%	71	0	71	0	71
46 101-296.000 Pros Attorney	17.17	4.21%	312	0	312	0	312
49 101-301.301 Sheriff	49.80	12.22%	903	0	903	0	903
50 101-301.303 SWET	0.95	0.23%	17	0	17	0	17
51 101-301.305 Secondary Road Patrol	3.02	0.74%	55	0	55	0	55
52 101-301.314 Reserves	1.10	0.27%	20	0	20	0	20
53 101-301.315 Detective	5.86	1.44%	106	0	106	0	106
54 101-301.331 Marine	1.76	0.43%	32	0	32	0	32
55 101-301.351 Jail	34.80	8.54%	631	0	631	0	631
56 101-301.352 Inmate Program	4.40	1.08%	80	0	80	0	80
57 101-301.426 Emerg Management	1.02	0.25%	19	0	19	0	19
58 101-301.427 LEPC	0.60	0.15%	11	0	11	0	11
59 101-301.430 Animal Control	1.33	0.33%	24	0	24	0	24
61 101-441.000 DPW	0.20	0.05%	4	0	4	0	4
62 101-442.000 Drain	3.33	0.82%	60	0	60	0	60
67 101-689.000 Veterans Relief	1.97	0.48%	36	0	36	0	36

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

FY 2022
11/17/2023

Copiers Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 101-711.000 Register of Deeds	4.32	1.06%	\$78	\$0	\$78	\$0	\$78
72 208-751.xxx Parks	5.57	1.37%	101	0	101	0	101
73 215-290.000 Friend of the Court	18.14	4.45%	329	0	329	0	329
75 221-601.xxx Health	30.91	7.59%	561	0	561	0	561
87 260-279.000 Indigent Defense	8.54	2.10%	155	0	155	0	155
88 261-325.000 Central Dispatch	21.86	5.37%	397	0	397	0	397
89 263-215.000 Concealed Weapons	0.95	0.23%	17	0	17	0	17
95 273-228.000 Technology Contracts	1.00	0.25%	18	0	18	0	18
102 279-276.151 SSSPP Grant	1.00	0.25%	18	0	18	0	18
106 279-301.332 Snowmobile Grant	0.04	0.01%	1	0	1	0	1
119 280-296.228 Victims Rights Grant	2.32	0.57%	42	0	42	0	42
120 286-000.000 Wayland Township	1.99	0.49%	36	0	36	0	36
121 287-301.000 Sheriff Contracts	9.95	2.44%	181	0	181	0	181
122 288-596.676 Bus Services	2.66	0.65%	48	0	48	0	48
123 288-596.677 Mobility Mgmt	1.00	0.25%	18	0	18	0	18
127 292-662.614 Child Care Fund After Car	3.11	0.76%	56	0	56	0	56
128 292-662.653 Child Care Fund Diversior	1.00	0.25%	18	0	18	0	18
130 292-662.656 Child Ccare Fund Admin	4.21	1.03%	76	0	76	0	76
131 292-662.661 Child Care Fund Food Pre	2.66	0.65%	48	0	48	0	48
133 292-662.664 Child Care Fund Juv Dete	15.92	3.91%	289	0	289	0	289
134 292-662.665 Child Care Fund Comm P	5.27	1.29%	96	0	96	0	96
135 292-662.666 Child Care Fund Cheever	14.78	3.63%	268	0	268	0	268
136 293-689.000 Veterans Relief	0.72	0.18%	13	0	13	0	13
138 298-672.000 Senior Services	2.79	0.68%	51	0	51	0	51
144 620-253.000 Tax Reversn	1.00	0.25%	18	0	18	0	18
145 639-442.000 Drain Equipment Revolvir	0.49	0.12%	9	0	9	0	9
146 661-596.000 Fleet Management	0.05	0.01%	1	0	1	0	1
Subtotal	407.39	100.00%	7,391	0	7,391	0	7,391
Direct Bills					0		0
Total					\$7,391		\$7,391

Basis Units: FTE Count
Source: Payroll Data

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

FY 2022
11/17/2023

Computers Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	2.53	0.62%	\$265	\$0	\$265	\$0	\$265
4 101-201.000 Finance	4.83	1.19%	505	0	505	0	505
6 101-228.000 Information Services	9.60	2.36%	1,004	0	1,004	0	1,004
7 101-253.000 Treasurer	7.46	1.83%	780	0	780	0	780
8 101-265.261 FM Courthouse	1.96	0.48%	205	0	205	0	205
9 101-265.262 FM Central Dispatch	0.18	0.04%	19	0	19	0	19
10 101-265.263 FM Human Services	1.24	0.30%	130	0	130	0	130
12 101-265.265 Facility Management	8.58	2.11%	898	0	898	0	898
13 101-265.266 FM - Mail/Copy	1.00	0.25%	105	0	105	0	105
15 101-265.269 FM - Sheriff/Jail	1.36	0.33%	142	0	142	0	142
16 101-265.270 FM - Co Svc Bldg	0.96	0.24%	100	0	100	0	100
19 101-266.000 Administration Legal Cour	1.00	0.25%	105	0	105	0	105
20 101-270.000 Human Resources	4.00	0.98%	418	0	418	0	418
21 101-301.316 Courthouse Security	4.84	1.19%	506	0	506	0	506
26 677-087.000 Insurance	0.86	0.21%	90	0	90	0	90
27 101-101.000 Bd of Commissioners	7.00	1.72%	732	0	732	0	732
30 101-215.000 Clerk	8.33	2.04%	871	0	871	0	871
31 101-229.000 Record Management	1.50	0.37%	157	0	157	0	157
33 101-243.000 Land Information Services	1.40	0.34%	146	0	146	0	146
35 101-257.000 Equalization	4.98	1.22%	521	0	521	0	521
36 101-262.000 Elections	1.00	0.25%	105	0	105	0	105
37 101-265.260 FM Animal Control	0.11	0.03%	12	0	12	0	12
39 101-283.000 Circuit Court	8.42	2.07%	881	0	881	0	881
40 101-284.000 Circuit Court - Family Divi	5.02	1.23%	525	0	525	0	525
41 101-286.000 District Court	20.95	5.14%	2,191	0	2,191	0	2,191
42 101-287.000 Probation - District Court	4.82	1.18%	504	0	504	0	504
43 101-294.148 Probate Court	3.90	0.96%	408	0	408	0	408
46 101-296.000 Pros Attorney	17.17	4.21%	1,796	0	1,796	0	1,796
49 101-301.301 Sheriff	49.80	12.22%	5,209	0	5,209	0	5,209
50 101-301.303 SWET	0.95	0.23%	99	0	99	0	99
51 101-301.305 Secondary Road Patrol	3.02	0.74%	316	0	316	0	316
52 101-301.314 Reserves	1.10	0.27%	115	0	115	0	115
53 101-301.315 Detective	5.86	1.44%	613	0	613	0	613
54 101-301.331 Marine	1.76	0.43%	184	0	184	0	184
55 101-301.351 Jail	34.80	8.54%	3,640	0	3,640	0	3,640
56 101-301.352 Inmate Program	4.40	1.08%	460	0	460	0	460
57 101-301.426 Emerg Management	1.02	0.25%	107	0	107	0	107
58 101-301.427 LEPC	0.60	0.15%	63	0	63	0	63
59 101-301.430 Animal Control	1.33	0.33%	139	0	139	0	139
61 101-441.000 DPW	0.20	0.05%	21	0	21	0	21
62 101-442.000 Drain	3.33	0.82%	348	0	348	0	348
67 101-689.000 Veterans Relief	1.97	0.48%	206	0	206	0	206

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

FY 2022
11/17/2023

Computers Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 101-711.000 Register of Deeds	4.32	1.06%	\$452	\$0	\$452	\$0	\$452
72 208-751.xxx Parks	5.57	1.37%	583	0	583	0	583
73 215-290.000 Friend of the Court	18.14	4.45%	1,898	0	1,898	0	1,898
75 221-601.xxx Health	30.91	7.59%	3,233	0	3,233	0	3,233
87 260-279.000 Indigent Defense	8.54	2.10%	893	0	893	0	893
88 261-325.000 Central Dispatch	21.86	5.37%	2,287	0	2,287	0	2,287
89 263-215.000 Concealed Weapons	0.95	0.23%	99	0	99	0	99
95 273-228.000 Technology Contracts	1.00	0.25%	105	0	105	0	105
102 279-276.151 SSSPP Grant	1.00	0.25%	105	0	105	0	105
106 279-301.332 Snowmobile Grant	0.04	0.01%	4	0	4	0	4
119 280-296.228 Victims Rights Grant	2.32	0.57%	243	0	243	0	243
120 286-000.000 Wayland Township	1.99	0.49%	208	0	208	0	208
121 287-301.000 Sheriff Contracts	9.95	2.44%	1,041	0	1,041	0	1,041
122 288-596.676 Bus Services	2.66	0.65%	278	0	278	0	278
123 288-596.677 Mobility Mgmt	1.00	0.25%	105	0	105	0	105
127 292-662.614 Child Care Fund After Car	3.11	0.76%	325	0	325	0	325
128 292-662.653 Child Care Fund Diversior	1.00	0.25%	105	0	105	0	105
130 292-662.656 Child Ccare Fund Admin	4.21	1.03%	440	0	440	0	440
131 292-662.661 Child Care Fund Food Pre	2.66	0.65%	278	0	278	0	278
133 292-662.664 Child Care Fund Juv Dete	15.92	3.91%	1,665	0	1,665	0	1,665
134 292-662.665 Child Care Fund Comm P	5.27	1.29%	551	0	551	0	551
135 292-662.666 Child Care Fund Cheever	14.78	3.63%	1,546	0	1,546	0	1,546
136 293-689.000 Veterans Relief	0.72	0.18%	75	0	75	0	75
138 298-672.000 Senior Services	2.79	0.68%	292	0	292	0	292
144 620-253.000 Tax Reversn	1.00	0.25%	105	0	105	0	105
145 639-442.000 Drain Equipment Revolvir	0.49	0.12%	51	0	51	0	51
146 661-596.000 Fleet Management	0.05	0.01%	5	0	5	0	5
Subtotal	407.39	100.00%	42,615	0	42,615	0	42,615
Direct Bills					0		0
Total					\$42,615		\$42,615

Basis Units: FTE Count
Source: Payroll Data

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

FY 2022
 11/17/2023

Information Services Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-228.000 Information Services	100	100.00%	\$72,014	\$0	\$72,014	\$0	\$72,014
Subtotal	100	100.00%	72,014	0	72,014	0	72,014
Direct Bills					0		0
Total					\$72,014		\$72,014

Basis Units: Direct to Information Services
 Source:

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

FY 2022
11/17/2023

Courthouse Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-228.000 Information Services	1,600	3.09%	\$336	\$0	\$336	\$0	\$336
7 101-253.000 Treasurer	2,836	5.48%	595	0	595	0	595
12 101-265.265 Facility Management	2,981	5.77%	626	0	626	0	626
21 101-301.316 Courthouse Security	2,882	5.57%	605	0	605	0	605
27 101-101.000 Bd of Commissioners	14	0.03%	3	0	3	0	3
30 101-215.000 Clerk	4,591	8.88%	964	0	964	0	964
39 101-283.000 Circuit Court	9,835	19.02%	2,065	0	2,065	0	2,065
40 101-284.000 Circuit Court - Family Divi	5,363	10.37%	1,126	0	1,126	0	1,126
41 101-286.000 District Court	4,701	9.09%	987	0	987	0	987
42 101-287.000 Probation - District Court	3,232	6.25%	679	0	679	0	679
43 101-294.148 Probate Court	2,260	4.37%	475	0	475	0	475
45 101-295.000 Probation - Circuit Court	528	1.02%	111	0	111	0	111
46 101-296.000 Pros Attorney	4,964	9.60%	1,042	0	1,042	0	1,042
62 101-442.000 Drain	1,784	3.45%	375	0	375	0	375
69 101-711.000 Register of Deeds	641	1.24%	135	0	135	0	135
73 215-290.000 Friend of the Court	3,494	6.76%	734	0	734	0	734
Subtotal	51,706	100.00%	10,857	0	10,857	0	10,857
Direct Bills					0		0
Total					\$10,857		\$10,857

Basis Units: Usable Square Footage
Source: Building Floorplans

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

FY 2022
11/17/2023

Facilities Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 101-265.265 Facility Management	100	100.00%	\$23,175	\$0	\$23,175	\$0	\$23,175
Subtotal	100	100.00%	23,175	0	23,175	0	23,175
Direct Bills					0		0
Total					\$23,175		\$23,175

Basis Units: Direct to Facilities Management
Source:

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

FY 2022
 11/17/2023

Vehicles Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-228.000 Information Services	13,698.58	40.83%	\$13,699	\$0	\$13,699	\$0	\$13,699
12 101-265.265 Facility Management	14,223.60	42.40%	14,224	0	14,224	0	14,224
39 101-283.000 Circuit Court	937.80	2.80%	938	0	938	0	938
40 101-284.000 Circuit Court - Family Divi	937.80	2.80%	938	0	938	0	938
41 101-286.000 District Court	937.80	2.80%	938	0	938	0	938
43 101-294.148 Probate Court	937.80	2.80%	938	0	938	0	938
73 215-290.000 Friend of the Court	1,875.60	5.59%	1,876	0	1,876	0	1,876
Subtotal	33,548.98	100.00%	33,549	0	33,549	0	33,549
Direct Bills					0		0
Total					\$33,549		\$33,549

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

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

FY 2022
 11/17/2023

Allocation Summary

Dept:2 Equipment Depreciation

Department	Equipment Depreciation	Copiers	Computers	Information Services	Courthouse	Facilities	Vehicles	Total
3 101-172.000 Administration	\$0	\$46	\$265	\$0	\$0	\$0	\$0	\$311
4 101-201.000 Finance	0	88	505	0	0	0	0	593
6 101-228.000 Information Services	0	174	1,004	72,014	336	0	13,699	87,227
7 101-253.000 Treasurer	0	135	780	0	595	0	0	1,511
8 101-265.261 FM Courthouse	0	36	205	0	0	0	0	241
9 101-265.262 FM Central Dispatch	0	3	19	0	0	0	0	22
10 101-265.263 FM Human Services	0	22	130	0	0	0	0	152
12 101-265.265 Facility Management	0	156	898	0	626	23,175	14,224	39,078
13 101-265.266 FM - Mail/Copy	0	18	105	0	0	0	0	123
15 101-265.269 FM - Sheriff/Jail	0	25	142	0	0	0	0	167
16 101-265.270 FM - Co Svc Bldg	0	17	100	0	0	0	0	118
19 101-266.000 Administration Legal Cour	0	18	105	0	0	0	0	123
20 101-270.000 Human Resources	0	73	418	0	0	0	0	491
21 101-301.316 Courthouse Security	0	88	506	0	605	0	0	1,199
26 677-087.000 Insurance	0	16	90	0	0	0	0	106
27 101-101.000 Bd of Commissioners	0	127	732	0	3	0	0	862
30 101-215.000 Clerk	0	151	871	0	964	0	0	1,986
31 101-229.000 Record Management	0	27	157	0	0	0	0	184
33 101-243.000 Land Information Services	0	25	146	0	0	0	0	172
35 101-257.000 Equalization	0	90	521	0	0	0	0	611
36 101-262.000 Elections	0	18	105	0	0	0	0	123
37 101-265.260 FM Animal Control	0	2	12	0	0	0	0	14
39 101-283.000 Circuit Court	1,037	153	881	0	2,065	0	938	5,074
40 101-284.000 Circuit Court - Family Divi	0	91	525	0	1,126	0	938	2,680
41 101-286.000 District Court	0	380	2,191	0	987	0	938	4,496
42 101-287.000 Probation - District Court	0	87	504	0	679	0	0	1,270
43 101-294.148 Probate Court	0	71	408	0	475	0	938	1,891
45 101-295.000 Probation - Circuit Court	0	0	0	0	111	0	0	111
46 101-296.000 Pros Attorney	2,535	312	1,796	0	1,042	0	0	5,684
49 101-301.301 Sheriff	0	903	5,209	0	0	0	0	6,113
50 101-301.303 SWET	0	17	99	0	0	0	0	117
51 101-301.305 Secondary Road Patrol	0	55	316	0	0	0	0	371
52 101-301.314 Reserves	0	20	115	0	0	0	0	135
53 101-301.315 Detective	0	106	613	0	0	0	0	719
54 101-301.331 Marine	0	32	184	0	0	0	0	216
55 101-301.351 Jail	0	631	3,640	0	0	0	0	4,272
56 101-301.352 Inmate Program	0	80	460	0	0	0	0	540
57 101-301.426 Emerg Management	0	19	107	0	0	0	0	125
58 101-301.427 LEPC	0	11	63	0	0	0	0	74
59 101-301.430 Animal Control	0	24	139	0	0	0	0	163
61 101-441.000 DPW	0	4	21	0	0	0	0	25

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

FY 2022
11/17/2023

Allocation Summary

Dept:2 Equipment Depreciation

Department	Equipment Depreciation	Copiers	Computers	Information Services	Courthouse	Facilities	Vehicles	Total
62 101-442.000 Drain	\$0	\$60	\$348	\$0	\$375	\$0	\$0	\$783
67 101-689.000 Veterans Relief	0	36	206	0	0	0	0	242
69 101-711.000 Register of Deeds	0	78	452	0	135	0	0	665
72 208-751.xxx Parks	0	101	583	0	0	0	0	684
73 215-290.000 Friend of the Court	2,475	329	1,898	0	734	0	1,876	7,311
75 221-601.xxx Health	0	561	3,233	0	0	0	0	3,794
87 260-279.000 Indigent Defense	0	155	893	0	0	0	0	1,048
88 261-325.000 Central Dispatch	0	397	2,287	0	0	0	0	2,683
89 263-215.000 Concealed Weapons	0	17	99	0	0	0	0	117
95 273-228.000 Technology Contracts	0	18	105	0	0	0	0	123
102 279-276.151 SSSPP Grant	0	18	105	0	0	0	0	123
106 279-301.332 Snowmobile Grant	0	1	4	0	0	0	0	5
119 280-296.228 Victims Rights Grant	0	42	243	0	0	0	0	285
120 286-000.000 Wayland Township	0	36	208	0	0	0	0	244
121 287-301.000 Sheriff Contracts	0	181	1,041	0	0	0	0	1,221
122 288-596.676 Bus Services	0	48	278	0	0	0	0	327
123 288-596.677 Mobility Mgmt	0	18	105	0	0	0	0	123
127 292-662.614 Child Care Fund After Cai	0	56	325	0	0	0	0	382
128 292-662.653 Child Care Fund Diversior	0	18	105	0	0	0	0	123
130 292-662.656 Child Ccare Fund Admin	0	76	440	0	0	0	0	517
131 292-662.661 Child Care Fund Food Pre	0	48	278	0	0	0	0	327
133 292-662.664 Child Care Fund Juv Dete	0	289	1,665	0	0	0	0	1,954
134 292-662.665 Child Care Fund Comm P	0	96	551	0	0	0	0	647
135 292-662.666 Child Care Fund Cheever	0	268	1,546	0	0	0	0	1,814
136 293-689.000 Veterans Relief	0	13	75	0	0	0	0	88
138 298-672.000 Senior Services	0	51	292	0	0	0	0	342
144 620-253.000 Tax Reversn	0	18	105	0	0	0	0	123
145 639-442.000 Drain Equipment Revolvir	0	9	51	0	0	0	0	60
146 661-596.000 Fleet Management	0	1	5	0	0	0	0	6
Total	\$6,047	\$7,391	\$42,615	\$72,014	\$10,857	\$23,175	\$33,549	\$195,648

**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 2022
 11/17/2023

A. Department Costs

Dept:3 101-172.000 Administration

Description		Amount	General Admin	County Admin
Personnel Costs				
Salaries	S1	296,821	0	296,821
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	112,407	0	112,407
Subtotal - Personnel Costs		409,228	0	409,228
Services & Supplies Cost				
Office Supplies	S	0	0	0
Gas, Oil, Grease & Anti-Freeze	S	0	0	0
Printing/Binding	S	0	0	0
Memberships/subscriptions	S	200	0	200
Other Contracts	S	0	0	0
Travel	S	0	0	0
Education/Training/Conferences - Roor	S	784	0	784
Education/Training/Conferences - Trav	S	0	0	0
Education/Training/Conferences - Regi	S	1,153	0	1,153
Subtotal - Services & Supplies		2,138	0	2,138
Department Cost Total		411,366	0	411,366
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		411,366	0	411,366
General Admin Distribution			0	0
Grand Total		<u>\$411,366</u>		<u>\$411,366</u>

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

FY 2022
11/17/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:3 101-172.000 Administration

Department	First Incoming	Second Incoming	County Admin
1 County Services Building	\$814	\$19	\$833
Subtotal - Building Depreciation	814	19	833
2 Copiers	46	0	46
2 Computers	265	0	265
Subtotal - Equipment Depreciation	311	0	311
3 County Admin	0	2,876	2,876
Subtotal - 101-172.000 Administration	0	2,876	2,876
4 Accounting/Finance	0	2,549	2,549
4 Cost Plan	0	265	265
Subtotal - 101-201.000 Finance	0	2,814	2,814
5 Audit	0	346	346
Subtotal - 101-223.000 Audit	0	346	346
6 Network Services	0	10,673	10,673
6 Telephone	0	635	635
Subtotal - 101-228.000 Information Ser	0	11,307	11,307
7 General Fund	0	2,237	2,237
Subtotal - 101-253.000 Treasurer	0	2,237	2,237
13 Mail Service	0	3	3
13 Postage	0	30	30
13 Copy Central	0	237	237
Subtotal - 101-265.266 FM - Mail/Copy	0	271	271
16 County Svc Building	0	10,591	10,591
Subtotal - 101-265.270 FM - Co Svc Bl	0	10,591	10,591
19 Legal Services	0	1,667	1,667
Subtotal - 101-266.000 Administration I	0	1,667	1,667
20 Personnel	0	2,965	2,965

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

FY 2022
 11/17/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:3 101-172.000 Administration

Department	First Incoming	Second Incoming	County Admin
Subtotal - 101-270.000 Human Resour	\$0	\$2,965	\$2,965
24 Health Fitness	0	85	85
Subtotal - 296-201.000 County Fitness	0	85	85
25 Fringe Processing	0	40	40
25 GF Other Fringe	0	158	158
Subtotal - 677.xxx.xxx Fringe Processii	0	198	198
26 General Liability	0	569	569
26 Public Officials Liability	0	1,051	1,051
Subtotal - 677-087.000 Insurance	0	1,621	1,621
Total Incoming	1,124	36,997	38,121
C. Total Allocated		\$449,487	\$449,487
		100.00%	

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

FY 2022
11/17/2023

County Admin Allocations

Dept:3 101-172.000 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	411,366	0.70%	\$2,876	\$0	\$2,876	\$0	\$2,876
4 101-201.000 Finance	472,899	0.80%	3,306	0	3,306	299	3,605
5 101-223.000 Audit	48,880	0.08%	342	0	342	31	373
6 101-228.000 Information Services	1,704,226	2.89%	11,915	0	11,915	1,076	12,992
7 101-253.000 Treasurer	627,384	1.06%	4,386	0	4,386	396	4,783
8 101-265.261 FM Courthouse	444,524	0.75%	3,108	0	3,108	281	3,389
9 101-265.262 FM Central Dispatch	108,340	0.18%	757	0	757	68	826
10 101-265.263 FM Human Services	249,571	0.42%	1,745	0	1,745	158	1,903
11 101-265.264 FM - MCF	325,959	0.55%	2,279	0	2,279	206	2,485
12 101-265.265 Facility Management	760,906	1.29%	5,320	0	5,320	481	5,800
13 101-265.266 FM - Mail/Copy	234,820	0.40%	1,642	0	1,642	148	1,790
14 101-265.268 FM - CMH Clinic	16,103	0.03%	113	0	113	10	123
15 101-265.269 FM - Sheriff/Jail	603,098	1.02%	4,217	0	4,217	381	4,597
16 101-265.270 FM - Co Svc Bldg	127,302	0.22%	890	0	890	80	970
17 101-265.272 FM - Dumont Complex	54,932	0.09%	384	0	384	35	419
18 101-265.273 FM - Youth Home	56,924	0.10%	398	0	398	36	434
19 101-266.000 Administration Legal Cour	227,087	0.38%	1,588	0	1,588	143	1,731
20 101-270.000 Human Resources	434,542	0.74%	3,038	0	3,038	274	3,313
21 101-301.316 Courthouse Security	258,519	0.44%	1,807	0	1,807	163	1,971
23 292-000.000 Child Care	5,459,650	9.25%	38,172	0	38,172	3,448	41,620
24 296-201.000 County Fitness Center	8,391	0.01%	59	0	59	5	64
27 101-101.000 Bd of Commissioners	336,564	0.57%	2,353	0	2,353	213	2,566
28 101-194.000 Insurance & Bonds	385,000	0.65%	2,692	0	2,692	243	2,935
29 101-208.000 Employee Other Fringe B	303,555	0.51%	2,122	0	2,122	192	2,314
30 101-215.000 Clerk	703,656	1.19%	4,920	0	4,920	444	5,364
31 101-229.000 Record Management	105,525	0.18%	738	0	738	67	804
32 101-233.000 Project Management	218,977	0.37%	1,531	0	1,531	138	1,669
33 101-243.000 Land Information Services	124,554	0.21%	871	0	871	79	949
34 101-245.000 Remonumentation	84,896	0.14%	594	0	594	54	647
35 101-257.000 Equalization	522,285	0.89%	3,652	0	3,652	330	3,981
36 101-262.000 Elections	280,163	0.47%	1,959	0	1,959	177	2,136
37 101-265.260 FM Animal Control	36,384	0.06%	254	0	254	23	277
39 101-283.000 Circuit Court	745,543	1.26%	5,213	0	5,213	471	5,683
40 101-284.000 Circuit Court - Family Divi	736,946	1.25%	5,152	0	5,152	465	5,618
41 101-286.000 District Court	1,738,263	2.95%	12,153	0	12,153	1,098	13,251
42 101-287.000 Probation - District Court	448,788	0.76%	3,138	0	3,138	283	3,421
43 101-294.148 Probate Court	517,924	0.88%	3,621	0	3,621	327	3,948
44 101-294.150 Guardian	18,161	0.03%	127	0	127	11	138
45 101-295.000 Probation - Circuit Court	7,034	0.01%	49	0	49	4	54
46 101-296.000 Pros Attorney	1,735,363	2.94%	12,133	0	12,133	1,096	13,229
47 101-298.000 Family Counseling Servic	3,000	0.01%	21	0	21	2	23
48 101-299.000 Jury Board	1,988	0.00%	14	0	14	1	15

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

FY 2022
11/17/2023

County Admin Allocations

Dept:3 101-172.000 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 101-301.301 Sheriff	5,817,225	9.86%	\$40,672	\$0	\$40,672	\$3,674	\$44,345
50 101-301.303 SWET	114,860	0.19%	803	0	803	73	876
51 101-301.305 Secondary Road Patrol	361,177	0.61%	2,525	0	2,525	228	2,753
52 101-301.314 Reserves	46,842	0.08%	328	0	328	30	357
53 101-301.315 Detective	842,086	1.43%	5,888	0	5,888	532	6,419
54 101-301.331 Marine	100,707	0.17%	704	0	704	64	768
55 101-301.351 Jail	4,409,460	7.47%	30,829	0	30,829	2,785	33,614
56 101-301.352 Inmate Program	374,512	0.63%	2,618	0	2,618	237	2,855
57 101-301.426 Emerg Management	125,555	0.21%	878	0	878	79	957
58 101-301.427 LEPC	32,676	0.06%	228	0	228	21	249
59 101-301.430 Animal Control	120,707	0.20%	844	0	844	76	920
60 101-431.000 Livestock Claims	259	0.00%	2	0	2	0	2
61 101-441.000 DPW	12,497	0.02%	87	0	87	8	95
62 101-442.000 Drain	346,111	0.59%	2,420	0	2,420	219	2,638
63 101-445.000 Drains - Public Benefit	82,371	0.14%	576	0	576	52	628
65 101-601.636 Com Disease	1,293	0.00%	9	0	9	1	10
66 101-648.000 Med Examiner	250,953	0.43%	1,755	0	1,755	158	1,913
67 101-689.000 Veterans Relief	145,164	0.25%	1,015	0	1,015	92	1,107
68 101-710.000 Coop Ext	100,918	0.17%	706	0	706	64	769
69 101-711.000 Register of Deeds	332,459	0.56%	2,324	0	2,324	210	2,534
70 101-728.000 Econ Development	55,000	0.09%	385	0	385	35	419
72 208-751.xxx Parks	922,849	1.56%	6,452	0	6,452	583	7,035
73 215-290.000 Friend of the Court	1,755,642	2.98%	12,275	0	12,275	1,109	13,383
75 221-601.xxx Health	4,311,629	7.31%	30,145	0	30,145	2,723	32,868
79 226-528.xxx Solid Waste	951,065	1.61%	6,649	0	6,649	601	7,250
81 245-745.000 Multi Agency Collab Comi	6,716	0.01%	47	0	47	4	51
84 254-430.000 Animal Shelter	85,177	0.14%	596	0	596	54	649
85 256-711.000 Register of Deed Automat	55,020	0.09%	385	0	385	35	419
86 257-301.426 Palisades	5,454	0.01%	38	0	38	3	42
87 260-279.000 Indigent Defense	3,115,684	5.28%	21,784	0	21,784	1,968	23,751
88 261-325.000 Central Dispatch	3,506,905	5.94%	24,519	0	24,519	2,215	26,734
89 263-215.000 Concealed Weapons	63,913	0.11%	447	0	447	40	487
90 264-301.362 Local Corrections Officers	33,075	0.06%	231	0	231	21	252
93 269-292.000 Law Library	32,730	0.06%	229	0	229	21	250
95 273-228.000 Technology Contracts	53,208	0.09%	372	0	372	34	406
97 279-276.135 Veterans Treatment Cour	33,609	0.06%	235	0	235	21	256
99 279-276.139 MH Treatment Court	10,680	0.02%	75	0	75	7	81
100 279-276.140 Sobriety Court	57,810	0.10%	404	0	404	37	441
102 279-276.151 SSSPP Grant	105,217	0.18%	736	0	736	66	802
103 279-301.312 HIDTA	7,278	0.01%	51	0	51	5	55
104 279-301.317 FBI CETF	13,204	0.02%	92	0	92	8	101
105 279-301.331 Marine Law	2	0.00%	0	0	0	0	0

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

FY 2022
11/17/2023

County Admin Allocations

Dept:3 101-172.000 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
106 279-301.332 Snowmobile Grant	14,248	0.02%	\$100	\$0	\$100	\$9	\$109
107 279-301.335 Highway Saftey - OWI	20,449	0.03%	143	0	143	13	156
110 279-301.340 Medical Marihuana	67,675	0.11%	473	0	473	43	516
111 279-301.345 First Responder Training	564	0.00%	4	0	4	0	4
112 279-301.351 Jail CCAB	56,329	0.10%	394	0	394	36	429
113 279-301.428 Homeland	21,543	0.04%	151	0	151	14	164
116 279-642.000 CESF - COVID19	22,926	0.04%	160	0	160	14	175
117 279-728.000 CBDG -LGES Grant	6,950	0.01%	49	0	49	4	53
119 280-296.228 Victims Rights Grant	174,989	0.30%	1,223	0	1,223	111	1,334
120 286-000.000 Wayland Township	88,111	0.15%	616	0	616	56	672
121 287-301.000 Sheriff Contracts	1,492,709	2.53%	10,436	0	10,436	943	11,379
122 288-596.676 Bus Services	1,760,196	2.98%	12,307	0	12,307	1,112	13,418
123 288-596.677 Mobility Mgmt	67,707	0.11%	473	0	473	43	516
124 290-000.000 DHS	1,265	0.00%	9	0	9	1	10
136 293-689.000 Veterans Relief	117,638	0.20%	822	0	822	74	897
138 298-672.000 Senior Services	2,605,280	4.42%	18,215	0	18,215	1,645	19,860
140 401/466/403 Public Improvement Fund	1,971,448	3.34%	13,784	0	13,784	1,245	15,029
146 661-596.000 Fleet Management	18,059	0.03%	126	0	126	11	138
Subtotal	58,997,777	100.00%	412,490	0	412,490	36,997	449,487
Direct Bills					0		0
Total					\$412,490		\$449,487

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

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

FY 2022
11/17/2023

Allocation Summary

Dept:3 101-172.000 Administration

Department	County Admin	Total
3 101-172.000 Administration	\$2,876	\$2,876
4 101-201.000 Finance	3,605	3,605
5 101-223.000 Audit	373	373
6 101-228.000 Information Services	12,992	12,992
7 101-253.000 Treasurer	4,783	4,783
8 101-265.261 FM Courthouse	3,389	3,389
9 101-265.262 FM Central Dispatch	826	826
10 101-265.263 FM Human Services	1,903	1,903
11 101-265.264 FM - MCF	2,485	2,485
12 101-265.265 Facility Management	5,800	5,800
13 101-265.266 FM - Mail/Copy	1,790	1,790
14 101-265.268 FM - CMH Clinic	123	123
15 101-265.269 FM - Sheriff/Jail	4,597	4,597
16 101-265.270 FM - Co Svc Bldg	970	970
17 101-265.272 FM - Dumont Complex	419	419
18 101-265.273 FM - Youth Home	434	434
19 101-266.000 Administration Legal Cour	1,731	1,731
20 101-270.000 Human Resources	3,313	3,313
21 101-301.316 Courthouse Security	1,971	1,971
23 292-000.000 Child Care	41,620	41,620
24 296-201.000 County Fitness Center	64	64
27 101-101.000 Bd of Commissioners	2,566	2,566
28 101-194.000 Insurance & Bonds	2,935	2,935
29 101-208.000 Employee Other Fringe B	2,314	2,314
30 101-215.000 Clerk	5,364	5,364
31 101-229.000 Record Management	804	804
32 101-233.000 Project Management	1,669	1,669
33 101-243.000 Land Information Services	949	949
34 101-245.000 Remonumentation	647	647
35 101-257.000 Equalization	3,981	3,981
36 101-262.000 Elections	2,136	2,136
37 101-265.260 FM Animal Control	277	277
39 101-283.000 Circuit Court	5,683	5,683
40 101-284.000 Circuit Court - Family Divi	5,618	5,618
41 101-286.000 District Court	13,251	13,251
42 101-287.000 Probation - District Court	3,421	3,421
43 101-294.148 Probate Court	3,948	3,948
44 101-294.150 Guardian	138	138
45 101-295.000 Probation - Circuit Court	54	54
46 101-296.000 Pros Attorney	13,229	13,229
47 101-298.000 Family Counseling Servic	23	23

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

FY 2022
11/17/2023

Allocation Summary

Dept:3 101-172.000 Administration

Department	County Admin	Total
48 101-299.000 Jury Board	\$15	\$15
49 101-301.301 Sheriff	44,345	44,345
50 101-301.303 SWET	876	876
51 101-301.305 Secondary Road Patrol	2,753	2,753
52 101-301.314 Reserves	357	357
53 101-301.315 Detective	6,419	6,419
54 101-301.331 Marine	768	768
55 101-301.351 Jail	33,614	33,614
56 101-301.352 Inmate Program	2,855	2,855
57 101-301.426 Emerg Management	957	957
58 101-301.427 LEPC	249	249
59 101-301.430 Animal Control	920	920
60 101-431.000 Livestock Claims	2	2
61 101-441.000 DPW	95	95
62 101-442.000 Drain	2,638	2,638
63 101-445.000 Drains - Public Benefit	628	628
65 101-601.636 Com Disease	10	10
66 101-648.000 Med Examiner	1,913	1,913
67 101-689.000 Veterans Relief	1,107	1,107
68 101-710.000 Coop Ext	769	769
69 101-711.000 Register of Deeds	2,534	2,534
70 101-728.000 Econ Development	419	419
72 208-751.xxx Parks	7,035	7,035
73 215-290.000 Friend of the Court	13,383	13,383
75 221-601.xxx Health	32,868	32,868
79 226-528.xxx Solid Waste	7,250	7,250
81 245-745.000 Multi Agency Collab Com	51	51
84 254-430.000 Animal Shelter	649	649
85 256-711.000 Register of Deed Automai	419	419
86 257-301.426 Palisades	42	42
87 260-279.000 Indigent Defense	23,751	23,751
88 261-325.000 Central Dispatch	26,734	26,734
89 263-215.000 Concealed Weapons	487	487
90 264-301.362 Local Corrections Officers	252	252
93 269-292.000 Law Library	250	250
95 273-228.000 Technology Contracts	406	406
97 279-276.135 Veterans Treatment Cour	256	256
99 279-276.139 MH Treatment Court	81	81
100 279-276.140 Sobriety Court	441	441
102 279-276.151 SSSPP Grant	802	802
103 279-301.312 HIDTA	55	55

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

FY 2022
 11/17/2023

Allocation Summary

Dept:3 101-172.000 Administration

Department	County Admin	Total
104 279-301.317 FBI CETF	\$101	\$101
105 279-301.331 Marine Law	0	0
106 279-301.332 Snowmobile Grant	109	109
107 279-301.335 Highway Saftey - OWI	156	156
110 279-301.340 Medical Marihuana	516	516
111 279-301.345 First Responder Training	4	4
112 279-301.351 Jail CCAB	429	429
113 279-301.428 Homeland	164	164
116 279-642.000 CESH - COVID19	175	175
117 279-728.000 CBDG -LGES Grant	53	53
119 280-296.228 Victims Rights Grant	1,334	1,334
120 286-000.000 Wayland Township	672	672
121 287-301.000 Sheriff Contracts	11,379	11,379
122 288-596.676 Bus Services	13,418	13,418
123 288-596.677 Mobility Mgmt	516	516
124 290-000.000 DHS	10	10
136 293-689.000 Veterans Relief	897	897
138 298-672.000 Senior Services	19,860	19,860
140 401/466/403 Public Improvement Fund	15,029	15,029
146 661-596.000 Fleet Management	138	138
Total	\$449,487	\$449,487

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 or 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 2022
11/17/2023

A. Department Costs

Dept:4 101-201.000 Finance

Description		Amount	General Admin	Accounting/Finance	Cost Plan
Personnel Costs					
Salaries	S1	331,640	0	331,640	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	91,097	0	91,097	0
Subtotal - Personnel Costs		422,738	0	422,738	0
Services & Supplies Cost					
Office Supplies	S	1,994	0	1,994	0
Memberships/Subscriptions	S	1,200	0	1,200	0
Other Contracts	P	43,924	0	30,924	13,000
Travel	S	36	0	36	0
Education/Training - Room/Board/Misc	S	0	0	0	0
Education/Training - Travel	S	0	0	0	0
Education/Training - Registration	S	2,955	0	2,955	0
Misc	S	53	0	53	0
Subtotal - Services & Supplies		50,161	0	37,161	13,000
Department Cost Total		472,899	0	459,899	13,000
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		472,899	0	459,899	13,000
General Admin Distribution			0	0	0
Grand Total		\$472,899		\$459,899	\$13,000

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

FY 2022
11/17/2023

B. Incoming Costs - (Default Spread Custom%)

Dept:4 101-201.000 Finance

Department	First Incoming	Second Incoming	Accounting/Fi nance	Cost Plan
1 County Services Building	\$608	\$14	\$622	\$0
Subtotal - Building Depreciation	608	14	622	0
2 Copiers	88	0	88	0
2 Computers	505	0	505	0
Subtotal - Equipment Depreciation	593	0	593	0
3 County Admin	3,306	299	3,605	0
Subtotal - 101-172.000 Administration	3,306	299	3,605	0
4 Accounting/Finance	0	3,424	3,424	0
4 Cost Plan	0	531	531	0
Subtotal - 101-201.000 Finance	0	3,955	3,955	0
5 Audit	0	397	397	0
Subtotal - 101-223.000 Audit	0	397	397	0
6 Network Services	0	20,375	20,375	0
6 Telephone	0	1,212	1,212	0
Subtotal - 101-228.000 Information Ser	0	21,587	21,587	0
7 General Fund	0	3,005	3,005	0
Subtotal - 101-253.000 Treasurer	0	3,005	3,005	0
13 Mail Service	0	70	70	0
13 Postage	0	109	109	0
13 Copy Central	0	453	453	0
Subtotal - 101-265.266 FM - Mail/Copy	0	631	631	0
16 County Svc Building	0	7,913	7,913	0
Subtotal - 101-265.270 FM - Co Svc Bl	0	7,913	7,913	0
19 Legal Services	0	1,916	1,916	0
Subtotal - 101-266.000 Administration I	0	1,916	1,916	0
20 Personnel	0	5,661	5,661	0

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

FY 2022
11/17/2023

B. Incoming Costs - (Default Spread Custom%)

Dept:4 101-201.000 Finance

Department	First Incoming	Second Incoming	Accounting/Finance	Cost Plan
Subtotal - 101-270.000 Human Resour	\$0	\$5,661	\$5,661	\$0
24 Health Fitness	0	162	162	0
Subtotal - 296-201.000 County Fitness	0	162	162	0
25 Fringe Processing	0	76	76	0
25 GF Other Fringe	0	302	302	0
Subtotal - 677.xxx.xxx Fringe Processi	0	378	378	0
26 General Liability	0	654	654	0
26 Public Officials Liability	0	2,007	2,007	0
Subtotal - 677-087.000 Insurance	0	2,661	2,661	0
Total Incoming	4,507	48,579	53,086	0
C. Total Allocated		\$525,986	\$512,986	\$13,000
			97.53%	2.47%

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

FY 2022
11/17/2023

Accounting/Finance Allocations

Dept:4 101-201.000 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	233	0.55%	\$2,549	\$0	\$2,549	\$0	\$2,549
4 101-201.000 Finance	313	0.74%	3,424	0	3,424	0	3,424
5 101-223.000 Audit	6	0.01%	66	0	66	7	73
6 101-228.000 Information Services	1,655	3.90%	18,107	0	18,107	1,919	20,025
7 101-253.000 Treasurer	346	0.82%	3,785	0	3,785	401	4,187
8 101-265.261 FM Courthouse	911	2.15%	9,967	0	9,967	1,056	11,023
9 101-265.262 FM Central Dispatch	404	0.95%	4,420	0	4,420	468	4,888
10 101-265.263 FM Human Services	551	1.30%	6,028	0	6,028	639	6,667
11 101-265.264 FM - MCF	274	0.65%	2,998	0	2,998	318	3,315
12 101-265.265 Facility Management	702	1.65%	7,680	0	7,680	814	8,494
13 101-265.266 FM - Mail/Copy	289	0.68%	3,162	0	3,162	335	3,497
14 101-265.268 FM - CMH Clinic	82	0.19%	897	0	897	95	992
15 101-265.269 FM - Sheriff/Jail	878	2.07%	9,606	0	9,606	1,018	10,624
16 101-265.270 FM - Co Svc Bldg	429	1.01%	4,694	0	4,694	497	5,191
17 101-265.272 FM - Dumont Complex	171	0.40%	1,871	0	1,871	198	2,069
18 101-265.273 FM - Youth Home	210	0.49%	2,298	0	2,298	243	2,541
19 101-266.000 Administration Legal Cour	255	0.60%	2,790	0	2,790	296	3,085
20 101-270.000 Human Resources	394	0.93%	4,311	0	4,311	457	4,767
21 101-301.316 Courthouse Security	208	0.49%	2,276	0	2,276	241	2,517
24 296-201.000 County Fitness Center	3	0.01%	33	0	33	3	36
25 677.xxx.xxx Fringe Processing	309	0.73%	3,381	0	3,381	358	3,739
26 677-087.000 Insurance	10	0.02%	109	0	109	12	121
27 101-101.000 Bd of Commissioners	343	0.81%	3,753	0	3,753	398	4,150
28 101-194.000 Insurance & Bonds	12	0.03%	131	0	131	14	145
29 101-208.000 Employee Other Fringe B	22	0.05%	241	0	241	26	266
30 101-215.000 Clerk	377	0.89%	4,125	0	4,125	437	4,562
31 101-229.000 Record Management	221	0.52%	2,418	0	2,418	256	2,674
32 101-233.000 Project Management	181	0.43%	1,980	0	1,980	210	2,190
33 101-243.000 Land Information Services	203	0.48%	2,221	0	2,221	235	2,456
34 101-245.000 Remonumentation	29	0.07%	317	0	317	34	351
35 101-257.000 Equalization	280	0.66%	3,063	0	3,063	325	3,388
36 101-262.000 Elections	335	0.79%	3,665	0	3,665	388	4,053
37 101-265.260 FM Animal Control	300	0.71%	3,282	0	3,282	348	3,630
39 101-283.000 Circuit Court	760	1.79%	8,315	0	8,315	881	9,196
40 101-284.000 Circuit Court - Family Divi	416	0.98%	4,551	0	4,551	482	5,034
41 101-286.000 District Court	578	1.36%	6,324	0	6,324	670	6,994
42 101-287.000 Probation - District Court	262	0.62%	2,866	0	2,866	304	3,170
43 101-294.148 Probate Court	510	1.20%	5,580	0	5,580	591	6,171
44 101-294.150 Guardian	54	0.13%	591	0	591	63	653
45 101-295.000 Probation - Circuit Court	58	0.14%	635	0	635	67	702
46 101-296.000 Pros Attorney	463	1.09%	5,065	0	5,065	537	5,602
47 101-298.000 Family Counseling Servic	3	0.01%	33	0	33	3	36

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

FY 2022
11/17/2023

Accounting/Finance Allocations

Dept:4 101-201.000 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 101-301.301 Sheriff	2,312	5.45%	\$25,295	\$0	\$25,295	\$2,680	\$27,975
50 101-301.303 SWET	211	0.50%	2,308	0	2,308	245	2,553
51 101-301.305 Secondary Road Patrol	423	1.00%	4,628	0	4,628	490	5,118
52 101-301.314 Reserves	120	0.28%	1,313	0	1,313	139	1,452
53 101-301.315 Detective	523	1.23%	5,722	0	5,722	606	6,328
54 101-301.331 Marine	192	0.45%	2,101	0	2,101	223	2,323
55 101-301.351 Jail	1,044	2.46%	11,422	0	11,422	1,210	12,632
56 101-301.352 Inmate Program	367	0.86%	4,015	0	4,015	425	4,441
57 101-301.426 Emerg Management	229	0.54%	2,505	0	2,505	265	2,771
58 101-301.427 LEPC	163	0.38%	1,783	0	1,783	189	1,972
59 101-301.430 Animal Control	327	0.77%	3,578	0	3,578	379	3,957
60 101-431.000 Livestock Claims	3	0.01%	33	0	33	3	36
61 101-441.000 DPW	209	0.49%	2,287	0	2,287	242	2,529
62 101-442.000 Drain	400	0.94%	4,376	0	4,376	464	4,840
63 101-445.000 Drains - Public Benefit	11	0.03%	120	0	120	13	133
65 101-601.636 Com Disease	23	0.05%	252	0	252	27	278
66 101-648.000 Med Examiner	112	0.26%	1,225	0	1,225	130	1,355
67 101-689.000 Veterans Relief	252	0.59%	2,757	0	2,757	292	3,049
68 101-710.000 Coop Ext	4	0.01%	44	0	44	5	48
69 101-711.000 Register of Deeds	217	0.51%	2,374	0	2,374	252	2,626
70 101-728.000 Econ Development	7	0.02%	77	0	77	8	85
71 201-449.000 Road Comm	167	0.39%	1,827	0	1,827	194	2,021
72 208-751.xxx Parks	2,302	5.42%	25,185	0	25,185	2,669	27,854
73 215-290.000 Friend of the Court	508	1.20%	5,558	0	5,558	589	6,147
75 221-601.xxx Health	6,489	15.29%	70,993	0	70,993	7,523	78,517
79 226-528.xxx Solid Waste	829	1.95%	9,070	0	9,070	961	10,031
80 243-720.000 Brownfield Redevelopmer	15	0.04%	164	0	164	17	181
81 245-745.000 Multi Agency Collab Comi	24	0.06%	263	0	263	28	290
83 252-201.000 Sick/Vacation Liability	3	0.01%	33	0	33	3	36
84 254-430.000 Animal Shelter	16	0.04%	175	0	175	19	194
85 256-711.000 Register of Deed Automat	148	0.35%	1,619	0	1,619	172	1,791
86 257-301.426 Palisades	22	0.05%	241	0	241	26	266
87 260-279.000 Indigent Defense	607	1.43%	6,641	0	6,641	704	7,345
88 261-325.000 Central Dispatch	760	1.79%	8,315	0	8,315	881	9,196
89 263-215.000 Concealed Weapons	218	0.51%	2,385	0	2,385	253	2,638
90 264-301.362 Local Corrections Officers	60	0.14%	656	0	656	70	726
92 266-301.320 Justice Training Fund	7	0.02%	77	0	77	8	85
93 269-292.000 Law Library	30	0.07%	328	0	328	35	363
94 272-296.000 Drug Law Enforcement - f	2	0.00%	22	0	22	2	24
95 273-228.000 Technology Contracts	225	0.53%	2,462	0	2,462	261	2,722
97 279-276.135 Veterans Treatment Cour	60	0.14%	656	0	656	70	726
99 279-276.139 MH Treatment Court	58	0.14%	635	0	635	67	702

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

FY 2022
11/17/2023

Accounting/Finance Allocations

Dept:4 101-201.000 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100 279-276.140 Sobriety Court	67	0.16%	\$733	\$0	\$733	\$78	\$811
102 279-276.151 SSSPP Grant	296	0.70%	3,238	0	3,238	343	3,582
103 279-301.312 HIDTA	85	0.20%	930	0	930	99	1,028
104 279-301.317 FBI CETF	91	0.21%	996	0	996	106	1,101
105 279-301.331 Marine Law	5	0.01%	55	0	55	6	60
106 279-301.332 Snowmobile Grant	45	0.11%	492	0	492	52	544
107 279-301.335 Highway Safety - OWI	108	0.25%	1,182	0	1,182	125	1,307
108 279-301.336 Highway Safety - Seatbelt	8	0.02%	88	0	88	9	97
110 279-301.340 Medical Marihuana	14	0.03%	153	0	153	16	169
111 279-301.345 First Responder Training	2	0.00%	22	0	22	2	24
112 279-301.351 Jail CCAB	57	0.13%	624	0	624	66	690
113 279-301.428 Homeland	6	0.01%	66	0	66	7	73
116 279-642.000 CESF - COVID19	4	0.01%	44	0	44	5	48
117 279-728.000 CBDG -LGES Grant	5	0.01%	55	0	55	6	60
119 280-296.228 Victims Rights Grant	304	0.72%	3,326	0	3,326	352	3,678
120 286-000.000 Wayland Township	314	0.74%	3,435	0	3,435	364	3,799
121 287-301.000 Sheriff Contracts	380	0.90%	4,157	0	4,157	441	4,598
122 288-596.676 Bus Services	1,155	2.72%	12,636	0	12,636	1,339	13,975
123 288-596.677 Mobility Mgmt	198	0.47%	2,166	0	2,166	230	2,396
126 290-663.000 DHHS Board Child welfare	47	0.11%	514	0	514	54	569
127 292-662.614 Child Care Fund After Car	486	1.14%	5,317	0	5,317	563	5,881
128 292-662.653 Child Care Fund Diversior	153	0.36%	1,674	0	1,674	177	1,851
129 292-662.654 Child Care Fund Outreach	12	0.03%	131	0	131	14	145
130 292-662.656 Child Ccare Fund Admin	388	0.91%	4,245	0	4,245	450	4,695
131 292-662.661 Child Care Fund Food Pre	560	1.32%	6,127	0	6,127	649	6,776
132 292-662.662 Child Care Fund Foster C	74	0.17%	810	0	810	86	895
133 292-662.664 Child Care Fund Juv Dete	793	1.87%	8,676	0	8,676	919	9,595
134 292-662.665 Child Care Fund Comm P	361	0.85%	3,950	0	3,950	419	4,368
135 292-662.666 Child Care Fund Cheever	940	2.21%	10,284	0	10,284	1,090	11,374
136 293-689.000 Veterans Relief	308	0.73%	3,370	0	3,370	357	3,727
138 298-672.000 Senior Services	610	1.44%	6,674	0	6,674	707	7,381
139 299-204.000 American Rescue Plan - /	28	0.07%	306	0	306	32	339
140 401/466/403 Public Improvement Fund	194	0.46%	2,122	0	2,122	225	2,347
143 595-301.351 Commissary	12	0.03%	131	0	131	14	145
145 639-442.000 Drain Equipment Revolvir	317	0.75%	3,468	0	3,468	368	3,836
146 661-596.000 Fleet Management	273	0.64%	2,987	0	2,987	317	3,303
148 Other	9	0.02%	98	0	98	10	109

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

FY 2022
11/17/2023

Accounting/Finance Allocations

Dept:4 101-201.000 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	42,448	100.00%	464,406	0	464,406	48,579	512,986
Direct Bills					0		0
Total					\$464,406		\$512,986

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 2022
11/17/2023

Cost Plan Allocations

Dept:4 101-201.000 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Building Depreciation	4	8.16%	\$1,061	\$0	\$1,061	\$0	\$1,061
2 Equipment Depreciation	7	14.29%	1,857	0	1,857	0	1,857
3 101-172.000 Administration	1	2.04%	265	0	265	0	265
4 101-201.000 Finance	2	4.08%	531	0	531	0	531
5 101-223.000 Audit	1	2.04%	265	0	265	0	265
6 101-228.000 Information Services	3	6.12%	796	0	796	0	796
7 101-253.000 Treasurer	3	6.12%	796	0	796	0	796
8 101-265.261 FM Courthouse	1	2.04%	265	0	265	0	265
9 101-265.262 FM Central Dispatch	1	2.04%	265	0	265	0	265
10 101-265.263 FM Human Services	1	2.04%	265	0	265	0	265
11 101-265.264 FM - MCF	1	2.04%	265	0	265	0	265
12 101-265.265 Facility Management	1	2.04%	265	0	265	0	265
13 101-265.266 FM - Mail/Copy	3	6.12%	796	0	796	0	796
14 101-265.268 FM - CMH Clinic	1	2.04%	265	0	265	0	265
15 101-265.269 FM - Sheriff/Jail	1	2.04%	265	0	265	0	265
16 101-265.270 FM - Co Svc Bldg	1	2.04%	265	0	265	0	265
17 101-265.272 FM - Dumont Complex	2	4.08%	531	0	531	0	531
18 101-265.273 FM - Youth Home	1	2.04%	265	0	265	0	265
19 101-266.000 Administration Legal Cour	1	2.04%	265	0	265	0	265
20 101-270.000 Human Resources	1	2.04%	265	0	265	0	265
21 101-301.316 Courthouse Security	1	2.04%	265	0	265	0	265
22 279-000.000 Grants	1	2.04%	265	0	265	0	265
23 292-000.000 Child Care	1	2.04%	265	0	265	0	265
24 296-201.000 County Fitness Center	1	2.04%	265	0	265	0	265
25 677.xxx.xxx Fringe Processing	2	4.08%	531	0	531	0	531
26 677-087.000 Insurance	5	10.20%	1,327	0	1,327	0	1,327
38 101-265.267 MH ACC Connect	1	2.04%	265	0	265	0	265
Subtotal	49	100.00%	13,000	0	13,000	0	13,000
Direct Bills					0		0
Total					\$13,000		\$13,000

Basis Units: Number of functions within each Central Service Dept
Source:

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

FY 2022
11/17/2023

Allocation Summary

Dept:4 101-201.000 Finance

Department	Accounting/Finance	Cost Plan	Total
1 Building Depreciation	\$0	\$1,061	\$1,061
2 Equipment Depreciation	0	1,857	1,857
3 101-172.000 Administration	2,549	265	2,814
4 101-201.000 Finance	3,424	531	3,955
5 101-223.000 Audit	73	265	338
6 101-228.000 Information Services	20,025	796	20,821
7 101-253.000 Treasurer	4,187	796	4,982
8 101-265.261 FM Courthouse	11,023	265	11,288
9 101-265.262 FM Central Dispatch	4,888	265	5,154
10 101-265.263 FM Human Services	6,667	265	6,932
11 101-265.264 FM - MCF	3,315	265	3,581
12 101-265.265 Facility Management	8,494	265	8,759
13 101-265.266 FM - Mail/Copy	3,497	796	4,293
14 101-265.268 FM - CMH Clinic	992	265	1,258
15 101-265.269 FM - Sheriff/Jail	10,624	265	10,889
16 101-265.270 FM - Co Svc Bldg	5,191	265	5,456
17 101-265.272 FM - Dumont Complex	2,069	531	2,600
18 101-265.273 FM - Youth Home	2,541	265	2,806
19 101-266.000 Administration Legal Cour	3,085	265	3,351
20 101-270.000 Human Resources	4,767	265	5,033
21 101-301.316 Courthouse Security	2,517	265	2,782
22 279-000.000 Grants	0	265	265
23 292-000.000 Child Care	0	265	265
24 296-201.000 County Fitness Center	36	265	302
25 677.xxx.xxx Fringe Processing	3,739	531	4,269
26 677-087.000 Insurance	121	1,327	1,448
27 101-101.000 Bd of Commissioners	4,150	0	4,150
28 101-194.000 Insurance & Bonds	145	0	145
29 101-208.000 Employee Other Fringe B	266	0	266
30 101-215.000 Clerk	4,562	0	4,562
31 101-229.000 Record Management	2,674	0	2,674
32 101-233.000 Project Management	2,190	0	2,190
33 101-243.000 Land Information Services	2,456	0	2,456
34 101-245.000 Remonumentation	351	0	351
35 101-257.000 Equalization	3,388	0	3,388
36 101-262.000 Elections	4,053	0	4,053
37 101-265.260 FM Animal Control	3,630	0	3,630
38 101-265.267 MH ACC Connect	0	265	265
39 101-283.000 Circuit Court	9,196	0	9,196
40 101-284.000 Circuit Court - Family Divi	5,034	0	5,034
41 101-286.000 District Court	6,994	0	6,994

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

FY 2022
11/17/2023

Allocation Summary

Dept:4 101-201.000 Finance

Department	Accounting/Finance	Cost Plan	Total
42 101-287.000 Probation - District Court	\$3,170	\$0	\$3,170
43 101-294.148 Probate Court	6,171	0	6,171
44 101-294.150 Guardian	653	0	653
45 101-295.000 Probation - Circuit Court	702	0	702
46 101-296.000 Pros Attorney	5,602	0	5,602
47 101-298.000 Family Counseling Servic	36	0	36
49 101-301.301 Sheriff	27,975	0	27,975
50 101-301.303 SWET	2,553	0	2,553
51 101-301.305 Secondary Road Patrol	5,118	0	5,118
52 101-301.314 Reserves	1,452	0	1,452
53 101-301.315 Detective	6,328	0	6,328
54 101-301.331 Marine	2,323	0	2,323
55 101-301.351 Jail	12,632	0	12,632
56 101-301.352 Inmate Program	4,441	0	4,441
57 101-301.426 Emerg Management	2,771	0	2,771
58 101-301.427 LEPC	1,972	0	1,972
59 101-301.430 Animal Control	3,957	0	3,957
60 101-431.000 Livestock Claims	36	0	36
61 101-441.000 DPW	2,529	0	2,529
62 101-442.000 Drain	4,840	0	4,840
63 101-445.000 Drains - Public Benefit	133	0	133
65 101-601.636 Com Disease	278	0	278
66 101-648.000 Med Examiner	1,355	0	1,355
67 101-689.000 Veterans Relief	3,049	0	3,049
68 101-710.000 Coop Ext	48	0	48
69 101-711.000 Register of Deeds	2,626	0	2,626
70 101-728.000 Econ Development	85	0	85
71 201-449.000 Road Comm	2,021	0	2,021
72 208-751.xxx Parks	27,854	0	27,854
73 215-290.000 Friend of the Court	6,147	0	6,147
75 221-601.xxx Health	78,517	0	78,517
79 226-528.xxx Solid Waste	10,031	0	10,031
80 243-720.000 Brownfield Redevelopmer	181	0	181
81 245-745.000 Multi Agency Collab Comi	290	0	290
83 252-201.000 Sick/Vacation Liability	36	0	36
84 254-430.000 Animal Shelter	194	0	194
85 256-711.000 Register of Deed Automai	1,791	0	1,791
86 257-301.426 Palisades	266	0	266
87 260-279.000 Indigent Defense	7,345	0	7,345
88 261-325.000 Central Dispatch	9,196	0	9,196
89 263-215.000 Concealed Weapons	2,638	0	2,638

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

FY 2022
11/17/2023

Allocation Summary

Dept:4 101-201.000 Finance

Department	Accounting/Finance	Cost Plan	Total
90 264-301.362 Local Corrections Officers	\$726	\$0	\$726
92 266-301.320 Justice Training Fund	85	0	85
93 269-292.000 Law Library	363	0	363
94 272-296.000 Drug Law Enforcement - I	24	0	24
95 273-228.000 Technology Contracts	2,722	0	2,722
97 279-276.135 Veterans Treatment Cour	726	0	726
99 279-276.139 MH Treatment Court	702	0	702
100 279-276.140 Sobriety Court	811	0	811
102 279-276.151 SSSPP Grant	3,582	0	3,582
103 279-301.312 HIDTA	1,028	0	1,028
104 279-301.317 FBI CETF	1,101	0	1,101
105 279-301.331 Marine Law	60	0	60
106 279-301.332 Snowmobile Grant	544	0	544
107 279-301.335 Highway Safety - OWI	1,307	0	1,307
108 279-301.336 Highway Safety - Seatbel	97	0	97
110 279-301.340 Medical Marihuana	169	0	169
111 279-301.345 First Responder Training	24	0	24
112 279-301.351 Jail CCAB	690	0	690
113 279-301.428 Homeland	73	0	73
116 279-642.000 CESF - COVID19	48	0	48
117 279-728.000 CBDG -LGES Grant	60	0	60
119 280-296.228 Victims Rights Grant	3,678	0	3,678
120 286-000.000 Wayland Township	3,799	0	3,799
121 287-301.000 Sheriff Contracts	4,598	0	4,598
122 288-596.676 Bus Services	13,975	0	13,975
123 288-596.677 Mobility Mgmt	2,396	0	2,396
126 290-663.000 DHHS Board Child welfar	569	0	569
127 292-662.614 Child Care Fund After Car	5,881	0	5,881
128 292-662.653 Child Care Fund Diversior	1,851	0	1,851
129 292-662.654 Child Care Fund Outreat	145	0	145
130 292-662.656 Child Ccare Fund Admin	4,695	0	4,695
131 292-662.661 Child Care Fund Food Pre	6,776	0	6,776
132 292-662.662 Child Care Fund Foster C	895	0	895
133 292-662.664 Child Care Fund Juv Dete	9,595	0	9,595
134 292-662.665 Child Care Fund Comm P	4,368	0	4,368
135 292-662.666 Child Care Fund Cheever	11,374	0	11,374
136 293-689.000 Veterans Relief	3,727	0	3,727
138 298-672.000 Senior Services	7,381	0	7,381
139 299-204.000 American Rescue Plan - /	339	0	339
140 401/466/403 Public Improvement Fund	2,347	0	2,347
143 595-301.351 Commissary	145	0	145

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

FY 2022
11/17/2023

Allocation Summary

Dept:4 101-201.000 Finance

Department	Accounting/Finance	Cost Plan	Total
145 639-442.000 Drain Equipment Revolvir	\$3,836	\$0	\$3,836
146 661-596.000 Fleet Management	3,303	0	3,303
148 Other	109	0	109
Total	\$512,986	\$13,000	\$525,986

**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 2022
 11/17/2023

Dept:5 101-223.000 Audit

A. Department Costs

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	48,880	0	48,880
Subtotal - Services & Supplies		<hr/> 48,880	<hr/> 0	<hr/> 48,880
Department Cost Total		48,880	0	48,880
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		48,880	0	48,880
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$48,880		<hr/> <hr/> \$48,880

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

FY 2022
 11/17/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:5 101-223.000 Audit

Department	First Incoming	Second Incoming	Audit
3 County Admin	\$342	\$31	\$373
Subtotal - 101-172.000 Administration	342	31	373
4 Accounting/Finance	66	7	73
4 Cost Plan	265	0	265
Subtotal - 101-201.000 Finance	331	7	338
5 Audit	0	41	41
Subtotal - 101-223.000 Audit	0	41	41
7 General Fund	0	58	58
Subtotal - 101-253.000 Treasurer	0	58	58
19 Legal Services	0	198	198
Subtotal - 101-266.000 Administration I	0	198	198
26 General Liability	0	68	68
Subtotal - 677-087.000 Insurance	0	68	68
Total Incoming	673	402	1,075
C. Total Allocated		\$49,955	\$49,955
		100.00%	

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

FY 2022
11/17/2023

Audit Allocations

Dept:5 101-223.000 Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	411,366	0.70%	\$346	\$0	\$346	\$0	\$346
4 101-201.000 Finance	472,899	0.80%	397	0	397	0	397
5 101-223.000 Audit	48,880	0.08%	41	0	41	0	41
6 101-228.000 Information Services	1,704,226	2.89%	1,431	0	1,431	12	1,443
7 101-253.000 Treasurer	627,384	1.06%	527	0	527	4	531
8 101-265.261 FM Courthouse	444,524	0.75%	373	0	373	3	376
9 101-265.262 FM Central Dispatch	108,340	0.18%	91	0	91	1	92
10 101-265.263 FM Human Services	249,571	0.42%	210	0	210	2	211
11 101-265.264 FM - MCF	325,959	0.55%	274	0	274	2	276
12 101-265.265 Facility Management	760,906	1.29%	639	0	639	5	644
13 101-265.266 FM - Mail/Copy	234,820	0.40%	197	0	197	2	199
14 101-265.268 FM - CMH Clinic	16,103	0.03%	14	0	14	0	14
15 101-265.269 FM - Sheriff/Jail	603,098	1.02%	507	0	507	4	511
16 101-265.270 FM - Co Svc Bldg	127,302	0.22%	107	0	107	1	108
17 101-265.272 FM - Dumont Complex	54,932	0.09%	46	0	46	0	47
18 101-265.273 FM - Youth Home	56,924	0.10%	48	0	48	0	48
19 101-266.000 Administration Legal Cour	227,087	0.38%	191	0	191	2	192
20 101-270.000 Human Resources	434,542	0.74%	365	0	365	3	368
21 101-301.316 Courthouse Security	258,519	0.44%	217	0	217	2	219
23 292-000.000 Child Care	5,459,650	9.25%	4,586	0	4,586	38	4,623
24 296-201.000 County Fitness Center	8,391	0.01%	7	0	7	0	7
27 101-101.000 Bd of Commissioners	336,564	0.57%	283	0	283	2	285
28 101-194.000 Insurance & Bonds	385,000	0.65%	323	0	323	3	326
29 101-208.000 Employee Other Fringe B	303,555	0.51%	255	0	255	2	257
30 101-215.000 Clerk	703,656	1.19%	591	0	591	5	596
31 101-229.000 Record Management	105,525	0.18%	89	0	89	1	89
32 101-233.000 Project Management	218,977	0.37%	184	0	184	2	185
33 101-243.000 Land Information Services	124,554	0.21%	105	0	105	1	105
34 101-245.000 Remonumentation	84,896	0.14%	71	0	71	1	72
35 101-257.000 Equalization	522,285	0.89%	439	0	439	4	442
36 101-262.000 Elections	280,163	0.47%	235	0	235	2	237
37 101-265.260 FM Animal Control	36,384	0.06%	31	0	31	0	31
39 101-283.000 Circuit Court	745,543	1.26%	626	0	626	5	631
40 101-284.000 Circuit Court - Family Divi	736,946	1.25%	619	0	619	5	624
41 101-286.000 District Court	1,738,263	2.95%	1,460	0	1,460	12	1,472
42 101-287.000 Probation - District Court	448,788	0.76%	377	0	377	3	380
43 101-294.148 Probate Court	517,924	0.88%	435	0	435	4	439
44 101-294.150 Guardian	18,161	0.03%	15	0	15	0	15
45 101-295.000 Probation - Circuit Court	7,034	0.01%	6	0	6	0	6
46 101-296.000 Pros Attorney	1,735,363	2.94%	1,458	0	1,458	12	1,470
47 101-298.000 Family Counseling Servic	3,000	0.01%	3	0	3	0	3
48 101-299.000 Jury Board	1,988	0.00%	2	0	2	0	2

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

FY 2022
11/17/2023

Audit Allocations

Dept:5 101-223.000 Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 101-301.301 Sheriff	5,817,225	9.86%	\$4,886	\$0	\$4,886	\$40	\$4,926
50 101-301.303 SWET	114,860	0.19%	96	0	96	1	97
51 101-301.305 Secondary Road Patrol	361,177	0.61%	303	0	303	3	306
52 101-301.314 Reserves	46,842	0.08%	39	0	39	0	40
53 101-301.315 Detective	842,086	1.43%	707	0	707	6	713
54 101-301.331 Marine	100,707	0.17%	85	0	85	1	85
55 101-301.351 Jail	4,409,460	7.47%	3,704	0	3,704	31	3,734
56 101-301.352 Inmate Program	374,512	0.63%	315	0	315	3	317
57 101-301.426 Emerg Management	125,555	0.21%	105	0	105	1	106
58 101-301.427 LEPC	32,676	0.06%	27	0	27	0	28
59 101-301.430 Animal Control	120,707	0.20%	101	0	101	1	102
60 101-431.000 Livestock Claims	259	0.00%	0	0	0	0	0
61 101-441.000 DPW	12,497	0.02%	10	0	10	0	11
62 101-442.000 Drain	346,111	0.59%	291	0	291	2	293
63 101-445.000 Drains - Public Benefit	82,371	0.14%	69	0	69	1	70
65 101-601.636 Com Disease	1,293	0.00%	1	0	1	0	1
66 101-648.000 Med Examiner	250,953	0.43%	211	0	211	2	213
67 101-689.000 Veterans Relief	145,164	0.25%	122	0	122	1	123
68 101-710.000 Coop Ext	100,918	0.17%	85	0	85	1	85
69 101-711.000 Register of Deeds	332,459	0.56%	279	0	279	2	282
70 101-728.000 Econ Development	55,000	0.09%	46	0	46	0	47
72 208-751.xxx Parks	922,849	1.56%	775	0	775	6	782
73 215-290.000 Friend of the Court	1,755,642	2.98%	1,475	0	1,475	12	1,487
75 221-601.xxx Health	4,311,629	7.31%	3,621	0	3,621	30	3,651
79 226-528.xxx Solid Waste	951,065	1.61%	799	0	799	7	805
81 245-745.000 Multi Agency Collab Com	6,716	0.01%	6	0	6	0	6
84 254-430.000 Animal Shelter	85,177	0.14%	72	0	72	1	72
85 256-711.000 Register of Deed Automat	55,020	0.09%	46	0	46	0	47
86 257-301.426 Palisades	5,454	0.01%	5	0	5	0	5
87 260-279.000 Indigent Defense	3,115,684	5.28%	2,617	0	2,617	22	2,638
88 261-325.000 Central Dispatch	3,506,905	5.94%	2,945	0	2,945	24	2,970
89 263-215.000 Concealed Weapons	63,913	0.11%	54	0	54	0	54
90 264-301.362 Local Corrections Officers	33,075	0.06%	28	0	28	0	28
93 269-292.000 Law Library	32,730	0.06%	27	0	27	0	28
95 273-228.000 Technology Contracts	53,208	0.09%	45	0	45	0	45
97 279-276.135 Veterans Treatment Cour	33,609	0.06%	28	0	28	0	28
99 279-276.139 MH Treatment Court	10,680	0.02%	9	0	9	0	9
100 279-276.140 Sobriety Court	57,810	0.10%	49	0	49	0	49
102 279-276.151 SSSPP Grant	105,217	0.18%	88	0	88	1	89
103 279-301.312 HIDTA	7,278	0.01%	6	0	6	0	6
104 279-301.317 FBI CETF	13,204	0.02%	11	0	11	0	11
105 279-301.331 Marine Law	2	0.00%	0	0	0	0	0

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

FY 2022
11/17/2023

Audit Allocations

Dept:5 101-223.000 Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
106 279-301.332 Snowmobile Grant	14,248	0.02%	\$12	\$0	\$12	\$0	\$12
107 279-301.335 Highway Saftey - OWI	20,449	0.03%	17	0	17	0	17
110 279-301.340 Medical Marihuana	67,675	0.11%	57	0	57	0	57
111 279-301.345 First Responder Training	564	0.00%	0	0	0	0	0
112 279-301.351 Jail CCAB	56,329	0.10%	47	0	47	0	48
113 279-301.428 Homeland	21,543	0.04%	18	0	18	0	18
116 279-642.000 CESF - COVID19	22,926	0.04%	19	0	19	0	19
117 279-728.000 CBDG -LGES Grant	6,950	0.01%	6	0	6	0	6
119 280-296.228 Victims Rights Grant	174,989	0.30%	147	0	147	1	148
120 286-000.000 Wayland Township	88,111	0.15%	74	0	74	1	75
121 287-301.000 Sheriff Contracts	1,492,709	2.53%	1,254	0	1,254	10	1,264
122 288-596.676 Bus Services	1,760,196	2.98%	1,478	0	1,478	12	1,491
123 288-596.677 Mobility Mgmt	67,707	0.11%	57	0	57	0	57
124 290-000.000 DHS	1,265	0.00%	1	0	1	0	1
136 293-689.000 Veterans Relief	117,638	0.20%	99	0	99	1	100
138 298-672.000 Senior Services	2,605,280	4.42%	2,188	0	2,188	18	2,206
140 401/466/403 Public Improvement Fund	1,971,448	3.34%	1,656	0	1,656	14	1,669
146 661-596.000 Fleet Management	18,059	0.03%	15	0	15	0	15
Subtotal	58,997,777	100.00%	49,553	0	49,553	402	49,955
Direct Bills					0		0
Total					\$49,553		\$49,955

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

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

FY 2022
11/17/2023

Allocation Summary

Dept:5 101-223.000 Audit

Department	Audit	Total
3 101-172.000 Administration	\$346	\$346
4 101-201.000 Finance	397	397
5 101-223.000 Audit	41	41
6 101-228.000 Information Services	1,443	1,443
7 101-253.000 Treasurer	531	531
8 101-265.261 FM Courthouse	376	376
9 101-265.262 FM Central Dispatch	92	92
10 101-265.263 FM Human Services	211	211
11 101-265.264 FM - MCF	276	276
12 101-265.265 Facility Management	644	644
13 101-265.266 FM - Mail/Copy	199	199
14 101-265.268 FM - CMH Clinic	14	14
15 101-265.269 FM - Sheriff/Jail	511	511
16 101-265.270 FM - Co Svc Bldg	108	108
17 101-265.272 FM - Dumont Complex	47	47
18 101-265.273 FM - Youth Home	48	48
19 101-266.000 Administration Legal Cour	192	192
20 101-270.000 Human Resources	368	368
21 101-301.316 Courthouse Security	219	219
23 292-000.000 Child Care	4,623	4,623
24 296-201.000 County Fitness Center	7	7
27 101-101.000 Bd of Commissioners	285	285
28 101-194.000 Insurance & Bonds	326	326
29 101-208.000 Employee Other Fringe B	257	257
30 101-215.000 Clerk	596	596
31 101-229.000 Record Management	89	89
32 101-233.000 Project Management	185	185
33 101-243.000 Land Information Services	105	105
34 101-245.000 Remonumentation	72	72
35 101-257.000 Equalization	442	442
36 101-262.000 Elections	237	237
37 101-265.260 FM Animal Control	31	31
39 101-283.000 Circuit Court	631	631
40 101-284.000 Circuit Court - Family Divi	624	624
41 101-286.000 District Court	1,472	1,472
42 101-287.000 Probation - District Court	380	380
43 101-294.148 Probate Court	439	439
44 101-294.150 Guardian	15	15
45 101-295.000 Probation - Circuit Court	6	6
46 101-296.000 Pros Attorney	1,470	1,470
47 101-298.000 Family Counseling Servic	3	3

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

FY 2022
11/17/2023

Allocation Summary

Dept:5 101-223.000 Audit

Department	Audit	Total
48 101-299.000 Jury Board	\$2	\$2
49 101-301.301 Sheriff	4,926	4,926
50 101-301.303 SWET	97	97
51 101-301.305 Secondary Road Patrol	306	306
52 101-301.314 Reserves	40	40
53 101-301.315 Detective	713	713
54 101-301.331 Marine	85	85
55 101-301.351 Jail	3,734	3,734
56 101-301.352 Inmate Program	317	317
57 101-301.426 Emerg Management	106	106
58 101-301.427 LEPC	28	28
59 101-301.430 Animal Control	102	102
60 101-431.000 Livestock Claims	0	0
61 101-441.000 DPW	11	11
62 101-442.000 Drain	293	293
63 101-445.000 Drains - Public Benefit	70	70
65 101-601.636 Com Disease	1	1
66 101-648.000 Med Examiner	213	213
67 101-689.000 Veterans Relief	123	123
68 101-710.000 Coop Ext	85	85
69 101-711.000 Register of Deeds	282	282
70 101-728.000 Econ Development	47	47
72 208-751.xxx Parks	782	782
73 215-290.000 Friend of the Court	1,487	1,487
75 221-601.xxx Health	3,651	3,651
79 226-528.xxx Solid Waste	805	805
81 245-745.000 Multi Agency Collab Com	6	6
84 254-430.000 Animal Shelter	72	72
85 256-711.000 Register of Deed Automai	47	47
86 257-301.426 Palisades	5	5
87 260-279.000 Indigent Defense	2,638	2,638
88 261-325.000 Central Dispatch	2,970	2,970
89 263-215.000 Concealed Weapons	54	54
90 264-301.362 Local Corrections Officers	28	28
93 269-292.000 Law Library	28	28
95 273-228.000 Technology Contracts	45	45
97 279-276.135 Veterans Treatment Cour	28	28
99 279-276.139 MH Treatment Court	9	9
100 279-276.140 Sobriety Court	49	49
102 279-276.151 SSSPP Grant	89	89
103 279-301.312 HIDTA	6	6

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

FY 2022
11/17/2023

Allocation Summary

Dept:5 101-223.000 Audit

Department	Audit	Total
104 279-301.317 FBI CETF	\$11	\$11
105 279-301.331 Marine Law	0	0
106 279-301.332 Snowmobile Grant	12	12
107 279-301.335 Highway Saftey - OWI	17	17
110 279-301.340 Medical Marihuana	57	57
111 279-301.345 First Responder Training	0	0
112 279-301.351 Jail CCAB	48	48
113 279-301.428 Homeland	18	18
116 279-642.000 CESF - COVID19	19	19
117 279-728.000 CBDG -LGES Grant	6	6
119 280-296.228 Victims Rights Grant	148	148
120 286-000.000 Wayland Township	75	75
121 287-301.000 Sheriff Contracts	1,264	1,264
122 288-596.676 Bus Services	1,491	1,491
123 288-596.677 Mobility Mgmt	57	57
124 290-000.000 DHS	1	1
136 293-689.000 Veterans Relief	100	100
138 298-672.000 Senior Services	2,206	2,206
140 401/466/403 Public Improvement Fund	1,669	1,669
146 661-596.000 Fleet Management	15	15
Total	\$49,955	\$49,955

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

FY 2022
11/17/2023

101-228.000 Information Services
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

FY 2022
11/17/2023

A. Department Costs

Dept:6 101-228.000 Information Services

Description		Amount	General Admin	Network Services	Telephone	Cellular Phone
Personnel Costs						
Salaries	S1	683,501	0	683,501	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	251,463	0	251,463	0	0
Subtotal - Personnel Costs		934,964	0	934,964	0	0
Services & Supplies Cost						
Office Supplies	S	1,388	0	1,388	0	0
Office Supplies - Printer Cart	S	35,111	0	35,111	0	0
Gas, Oil, Grease & Anti-freeze	S	888	0	888	0	0
Other Contractual Services	S	7,824	0	7,824	0	0
Telephone	P	102,260	0	0	102,260	0
Telephone Equipment & Repairs	P	(51)	0	0	(51)	0
Cellular Telephones	P	10,732	0	0	0	10,732
Education/Training - Room/Board	S	1,150	0	1,150	0	0
Education/Training - Travel	S	422	0	422	0	0
Education/Training - Registration	S	245	0	245	0	0
Vehicle Repairs & Maintenance	S	0	0	0	0	0
Office Equipment Repairs & Maint	S	62,997	0	62,997	0	0
Data/Internet	S	35,239	0	35,239	0	0
Software Rental/Lease	S	371,659	0	371,659	0	0
Equipment	S	139,397	0	139,397	0	0
Subtotal - Services & Supplies		769,262	0	656,320	102,209	10,732
Department Cost Total		1,704,226	0	1,591,284	102,209	10,732
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		1,704,226	0	1,591,284	102,209	10,732
General Admin Distribution			0	0	0	0
Grand Total		\$1,704,226		\$1,591,284	\$102,209	\$10,732
					not allocated	

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

FY 2022
11/17/2023

B. Incoming Costs - (Default Spread Custom%)

Dept:6 101-228.000 Information Services

Department	First Incoming	Second Incoming	Network Services	Telephone	Cellular Phone
1 Courthouse Building	\$5,548	\$11	\$5,559	\$0	\$0
1 Human Services Building	614	2	616	0	0
1 County Services Building	1,635	39	1,674	0	0
Subtotal - Building Depreciation	7,797	52	7,849	0	0
2 Copiers	174	0	174	0	0
2 Computers	1,004	0	1,004	0	0
2 Information Services	72,014	0	72,014	0	0
2 Courthouse	336	0	336	0	0
2 Vehicles	13,699	0	13,699	0	0
Subtotal - Equipment Depreciation	87,227	0	87,227	0	0
3 County Admin	11,915	1,076	12,992	0	0
Subtotal - 101-172.000 Administration	11,915	1,076	12,992	0	0
4 Accounting/Finance	18,107	1,919	20,025	0	0
4 Cost Plan	796	0	796	0	0
Subtotal - 101-201.000 Finance	18,903	1,919	20,821	0	0
5 Audit	1,431	12	1,443	0	0
Subtotal - 101-223.000 Audit	1,431	12	1,443	0	0
6 Network Services	0	29,487	29,487	0	0
6 Telephone	0	1,754	1,754	0	0
Subtotal - 101-228.000 Information Ser	0	31,241	31,241	0	0
7 General Fund	0	15,887	15,887	0	0
Subtotal - 101-253.000 Treasurer	0	15,887	15,887	0	0
8 Courthouse	0	14,729	14,729	0	0
Subtotal - 101-265.261 FM Courthouse	0	14,729	14,729	0	0
10 Human Services Building	0	1,773	1,773	0	0
Subtotal - 101-265.263 FM Human Ser	0	1,773	1,773	0	0
13 Mail Service	0	0	0	0	0

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

FY 2022
11/17/2023

B. Incoming Costs - (Default Spread Custom%)

Dept:6 101-228.000 Information Services

Department	First Incoming	Second Incoming	Network Services	Telephone	Cellular Phone
13 Postage	\$0	\$2	\$2	\$0	\$0
13 Copy Central	0	900	900	0	0
Subtotal - 101-265.266 FM - Mail/Copy	0	902	902	0	0
15 Jail Building	0	8,460	8,460	0	0
Subtotal - 101-265.269 FM - Sheriff/Jai	0	8,460	8,460	0	0
16 County Svc Building	0	21,290	21,290	0	0
Subtotal - 101-265.270 FM - Co Svc Bl	0	21,290	21,290	0	0
19 Legal Services	0	6,905	6,905	0	0
Subtotal - 101-266.000 Administration I	0	6,905	6,905	0	0
20 Personnel	0	11,252	11,252	0	0
Subtotal - 101-270.000 Human Resour	0	11,252	11,252	0	0
21 Courthouse Security	0	10,261	10,261	0	0
Subtotal - 101-301.316 Courthouse Se	0	10,261	10,261	0	0
24 Health Fitness	0	322	322	0	0
Subtotal - 296-201.000 County Fitness	0	322	322	0	0
25 Fringe Processing	0	150	150	0	0
25 GF Other Fringe	0	601	601	0	0
Subtotal - 677.xxx.xxx Fringe Processi	0	751	751	0	0
26 General Liability	0	2,358	2,358	0	0
26 Public Officials Liability	0	3,989	3,989	0	0
26 Auto Liability	0	3,015	3,015	0	0
Subtotal - 677-087.000 Insurance	0	9,363	9,363	0	0
Total Incoming	127,274	136,195	263,469	0	0
C. Total Allocated		\$1,967,695	\$1,854,753	\$102,209	\$10,732
			94.26%	5.19%	0.55%

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

FY 2022
11/17/2023

Network Services Allocations

Dept:6 101-228.000 Information Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	2.53	0.62%	\$10,673	\$0	\$10,673	\$0	\$10,673
4 101-201.000 Finance	4.83	1.19%	20,375	0	20,375	0	20,375
6 101-228.000 Information Services	6.99	1.72%	29,487	0	29,487	0	29,487
7 101-253.000 Treasurer	7.46	1.83%	31,470	0	31,470	2,585	34,055
8 101-265.261 FM Courthouse	1.96	0.48%	8,268	0	8,268	679	8,947
9 101-265.262 FM Central Dispatch	0.18	0.04%	759	0	759	62	822
10 101-265.263 FM Human Services	1.24	0.30%	5,231	0	5,231	430	5,661
12 101-265.265 Facility Management	8.58	2.11%	36,194	0	36,194	2,973	39,167
13 101-265.266 FM - Mail/Copy	1.00	0.25%	4,218	0	4,218	347	4,565
15 101-265.269 FM - Sheriff/Jail	1.36	0.33%	5,737	0	5,737	471	6,208
16 101-265.270 FM - Co Svc Bldg	0.96	0.24%	4,050	0	4,050	333	4,382
19 101-266.000 Administration Legal Cour	1.00	0.25%	4,218	0	4,218	347	4,565
20 101-270.000 Human Resources	4.00	0.98%	16,874	0	16,874	1,386	18,260
21 101-301.316 Courthouse Security	4.84	1.19%	20,417	0	20,417	1,677	22,094
26 677-087.000 Insurance	0.86	0.21%	3,628	0	3,628	298	3,926
27 101-101.000 Bd of Commissioners	7.00	1.72%	29,529	0	29,529	2,426	31,955
30 101-215.000 Clerk	8.33	2.04%	35,140	0	35,140	2,886	38,026
31 101-229.000 Record Management	1.50	0.37%	6,328	0	6,328	520	6,847
32 101-233.000 Project Management	2.61	0.64%	11,010	0	11,010	904	11,915
33 101-243.000 Land Information Services	1.40	0.34%	5,906	0	5,906	485	6,391
35 101-257.000 Equalization	4.98	1.22%	21,008	0	21,008	1,726	22,734
36 101-262.000 Elections	1.00	0.25%	4,218	0	4,218	347	4,565
37 101-265.260 FM Animal Control	0.11	0.03%	464	0	464	38	502
39 101-283.000 Circuit Court	8.42	2.07%	35,519	0	35,519	2,918	38,437
40 101-284.000 Circuit Court - Family Divi	5.02	1.23%	21,177	0	21,177	1,740	22,916
41 101-286.000 District Court	20.95	5.14%	88,377	0	88,377	7,260	95,636
42 101-287.000 Probation - District Court	4.82	1.18%	20,333	0	20,333	1,670	22,003
43 101-294.148 Probate Court	3.90	0.96%	16,452	0	16,452	1,351	17,803
46 101-296.000 Pros Attorney	17.17	4.21%	72,431	0	72,431	5,950	78,381
49 101-301.301 Sheriff	49.80	12.22%	210,079	0	210,079	17,257	227,336
50 101-301.303 SWET	0.95	0.23%	4,008	0	4,008	329	4,337
51 101-301.305 Secondary Road Patrol	3.02	0.74%	12,740	0	12,740	1,046	13,786
52 101-301.314 Reserves	1.10	0.27%	4,640	0	4,640	381	5,021
53 101-301.315 Detective	5.86	1.44%	24,720	0	24,720	2,031	26,751
54 101-301.331 Marine	1.76	0.43%	7,424	0	7,424	610	8,034
55 101-301.351 Jail	34.80	8.54%	146,802	0	146,802	12,059	158,861
56 101-301.352 Inmate Program	4.40	1.08%	18,561	0	18,561	1,525	20,086
57 101-301.426 Emerg Management	1.02	0.25%	4,303	0	4,303	353	4,656
58 101-301.427 LEPC	0.60	0.15%	2,531	0	2,531	208	2,739
59 101-301.430 Animal Control	1.33	0.33%	5,611	0	5,611	461	6,071
61 101-441.000 DPW	0.20	0.05%	844	0	844	69	913
62 101-442.000 Drain	3.33	0.82%	14,047	0	14,047	1,154	15,201

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

FY 2022
11/17/2023

Network Services Allocations

Dept:6 101-228.000 Information Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
67 101-689.000 Veterans Relief	1.97	0.48%	\$8,310	\$0	\$8,310	\$683	\$8,993
69 101-711.000 Register of Deeds	4.32	1.06%	18,224	0	18,224	1,497	19,721
72 208-751.xxx Parks	5.57	1.37%	23,497	0	23,497	1,930	25,427
74 FOC DP	18.14	4.45%	76,523	0	76,523	6,286	82,809
75 221-601.xxx Health	30.91	7.59%	130,393	0	130,393	10,711	141,103
87 260-279.000 Indigent Defense	8.54	2.10%	36,026	0	36,026	2,959	38,985
88 261-325.000 Central Dispatch	21.86	5.37%	92,216	0	92,216	7,575	99,790
89 263-215.000 Concealed Weapons	0.95	0.23%	4,008	0	4,008	329	4,337
95 273-228.000 Technology Contracts	1.00	0.25%	4,218	0	4,218	347	4,565
102 279-276.151 SSSPP Grant	1.00	0.25%	4,218	0	4,218	347	4,565
106 279-301.332 Snowmobile Grant	0.04	0.01%	169	0	169	14	183
119 280-296.228 Victims Rights Grant	2.32	0.57%	9,787	0	9,787	804	10,591
120 286-000.000 Wayland Township	1.99	0.49%	8,395	0	8,395	690	9,084
121 287-301.000 Sheriff Contracts	9.95	2.44%	41,974	0	41,974	3,448	45,422
122 288-596.676 Bus Services	2.66	0.65%	11,221	0	11,221	922	12,143
123 288-596.677 Mobility Mgmt	1.00	0.25%	4,218	0	4,218	347	4,565
127 292-662.614 Child Care Fund After Car	3.11	0.76%	13,119	0	13,119	1,078	14,197
128 292-662.653 Child Care Fund Diversior	1.00	0.25%	4,218	0	4,218	347	4,565
130 292-662.656 Child Ccare Fund Admin	4.21	1.03%	17,760	0	17,760	1,459	19,219
131 292-662.661 Child Care Fund Food Pre	2.66	0.65%	11,221	0	11,221	922	12,143
133 292-662.664 Child Care Fund Juv Dete	15.92	3.91%	67,158	0	67,158	5,517	72,674
134 292-662.665 Child Care Fund Comm P	5.27	1.29%	22,231	0	22,231	1,826	24,057
135 292-662.666 Child Care Fund Cheever	14.78	3.63%	62,349	0	62,349	5,122	67,470
136 293-689.000 Veterans Relief	0.72	0.18%	3,037	0	3,037	249	3,287
138 298-672.000 Senior Services	2.79	0.68%	11,769	0	11,769	967	12,736
144 620-253.000 Tax Reversn	1.00	0.25%	4,218	0	4,218	347	4,565
145 639-442.000 Drain Equipment Revolvir	0.49	0.12%	2,067	0	2,067	170	2,237
146 661-596.000 Fleet Management	0.05	0.01%	211	0	211	17	228
Subtotal	407.39	100.00%	1,718,558	0	1,718,558	136,195	1,854,753
Direct Bills					0		0
Total					\$1,718,558		\$1,854,753

Basis Units: FTE Count
Source: Payroll Data

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

FY 2022
 11/17/2023

Telephone Allocations

Dept:6 101-228.000 Information Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	2.53	0.62%	\$635	\$0	\$635	\$0	\$635
4 101-201.000 Finance	4.83	1.19%	1,212	0	1,212	0	1,212
6 101-228.000 Information Services	6.99	1.72%	1,754	0	1,754	0	1,754
7 101-253.000 Treasurer	7.46	1.83%	1,872	0	1,872	0	1,872
8 101-265.261 FM Courthouse	1.96	0.48%	492	0	492	0	492
9 101-265.262 FM Central Dispatch	0.18	0.04%	45	0	45	0	45
10 101-265.263 FM Human Services	1.24	0.30%	311	0	311	0	311
12 101-265.265 Facility Management	8.58	2.11%	2,153	0	2,153	0	2,153
13 101-265.266 FM - Mail/Copy	1.00	0.25%	251	0	251	0	251
15 101-265.269 FM - Sheriff/Jail	1.36	0.33%	341	0	341	0	341
16 101-265.270 FM - Co Svc Bldg	0.96	0.24%	241	0	241	0	241
19 101-266.000 Administration Legal Cour	1.00	0.25%	251	0	251	0	251
20 101-270.000 Human Resources	4.00	0.98%	1,004	0	1,004	0	1,004
21 101-301.316 Courthouse Security	4.84	1.19%	1,214	0	1,214	0	1,214
26 677-087.000 Insurance	0.86	0.21%	216	0	216	0	216
27 101-101.000 Bd of Commissioners	7.00	1.72%	1,756	0	1,756	0	1,756
30 101-215.000 Clerk	8.33	2.04%	2,090	0	2,090	0	2,090
31 101-229.000 Record Management	1.50	0.37%	376	0	376	0	376
32 101-233.000 Project Management	2.61	0.64%	655	0	655	0	655
33 101-243.000 Land Information Services	1.40	0.34%	351	0	351	0	351
35 101-257.000 Equalization	4.98	1.22%	1,249	0	1,249	0	1,249
36 101-262.000 Elections	1.00	0.25%	251	0	251	0	251
37 101-265.260 FM Animal Control	0.11	0.03%	28	0	28	0	28
39 101-283.000 Circuit Court	8.42	2.07%	2,112	0	2,112	0	2,112
40 101-284.000 Circuit Court - Family Divi	5.02	1.23%	1,259	0	1,259	0	1,259
41 101-286.000 District Court	20.95	5.14%	5,256	0	5,256	0	5,256
42 101-287.000 Probation - District Court	4.82	1.18%	1,209	0	1,209	0	1,209
43 101-294.148 Probate Court	3.90	0.96%	978	0	978	0	978
46 101-296.000 Pros Attorney	17.17	4.21%	4,308	0	4,308	0	4,308
49 101-301.301 Sheriff	49.80	12.22%	12,494	0	12,494	0	12,494
50 101-301.303 SWET	0.95	0.23%	238	0	238	0	238
51 101-301.305 Secondary Road Patrol	3.02	0.74%	758	0	758	0	758
52 101-301.314 Reserves	1.10	0.27%	276	0	276	0	276
53 101-301.315 Detective	5.86	1.44%	1,470	0	1,470	0	1,470
54 101-301.331 Marine	1.76	0.43%	442	0	442	0	442
55 101-301.351 Jail	34.80	8.54%	8,731	0	8,731	0	8,731
56 101-301.352 Inmate Program	4.40	1.08%	1,104	0	1,104	0	1,104
57 101-301.426 Emerg Management	1.02	0.25%	256	0	256	0	256
58 101-301.427 LEPC	0.60	0.15%	151	0	151	0	151
59 101-301.430 Animal Control	1.33	0.33%	334	0	334	0	334
61 101-441.000 DPW	0.20	0.05%	50	0	50	0	50
62 101-442.000 Drain	3.33	0.82%	835	0	835	0	835

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

FY 2022
11/17/2023

Telephone Allocations

Dept:6 101-228.000 Information Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
67 101-689.000 Veterans Relief	1.97	0.48%	\$494	\$0	\$494	\$0	\$494
69 101-711.000 Register of Deeds	4.32	1.06%	1,084	0	1,084	0	1,084
72 208-751.xxx Parks	5.57	1.37%	1,397	0	1,397	0	1,397
73 215-290.000 Friend of the Court	18.14	4.45%	4,551	0	4,551	0	4,551
75 221-601.xxx Health	30.91	7.59%	7,755	0	7,755	0	7,755
87 260-279.000 Indigent Defense	8.54	2.10%	2,143	0	2,143	0	2,143
88 261-325.000 Central Dispatch	21.86	5.37%	5,484	0	5,484	0	5,484
89 263-215.000 Concealed Weapons	0.95	0.23%	238	0	238	0	238
95 273-228.000 Technology Contracts	1.00	0.25%	251	0	251	0	251
102 279-276.151 SSSPP Grant	1.00	0.25%	251	0	251	0	251
106 279-301.332 Snowmobile Grant	0.04	0.01%	10	0	10	0	10
119 280-296.228 Victims Rights Grant	2.32	0.57%	582	0	582	0	582
120 286-000.000 Wayland Township	1.99	0.49%	499	0	499	0	499
121 287-301.000 Sheriff Contracts	9.95	2.44%	2,496	0	2,496	0	2,496
122 288-596.676 Bus Services	2.66	0.65%	667	0	667	0	667
123 288-596.677 Mobility Mgmt	1.00	0.25%	251	0	251	0	251
127 292-662.614 Child Care Fund After Car	3.11	0.76%	780	0	780	0	780
128 292-662.653 Child Care Fund Diversior	1.00	0.25%	251	0	251	0	251
130 292-662.656 Child Ccare Fund Admin	4.21	1.03%	1,056	0	1,056	0	1,056
131 292-662.661 Child Care Fund Food Pre	2.66	0.65%	667	0	667	0	667
133 292-662.664 Child Care Fund Juv Dete	15.92	3.91%	3,994	0	3,994	0	3,994
134 292-662.665 Child Care Fund Comm P	5.27	1.29%	1,322	0	1,322	0	1,322
135 292-662.666 Child Care Fund Cheever	14.78	3.63%	3,708	0	3,708	0	3,708
136 293-689.000 Veterans Relief	0.72	0.18%	181	0	181	0	181
138 298-672.000 Senior Services	2.79	0.68%	700	0	700	0	700
144 620-253.000 Tax Reversn	1.00	0.25%	251	0	251	0	251
145 639-442.000 Drain Equipment Revolvir	0.49	0.12%	123	0	123	0	123
146 661-596.000 Fleet Management	0.05	0.01%	13	0	13	0	13
Subtotal	407.39	100.00%	102,209	0	102,209	0	102,209
Direct Bills					0		0
Total					\$102,209		\$102,209

Basis Units: FTE Count
Source: Payroll Data

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

FY 2022
11/17/2023

Allocation Summary

Dept:6 101-228.000 Information Services

Department	Network Services	Telephone	Cellular Phone	Total
3 101-172.000 Administration	\$10,673	\$635	\$0	\$11,307
4 101-201.000 Finance	20,375	1,212	0	21,587
6 101-228.000 Information Services	29,487	1,754	0	31,241
7 101-253.000 Treasurer	34,055	1,872	0	35,926
8 101-265.261 FM Courthouse	8,947	492	0	9,439
9 101-265.262 FM Central Dispatch	822	45	0	867
10 101-265.263 FM Human Services	5,661	311	0	5,972
12 101-265.265 Facility Management	39,167	2,153	0	41,320
13 101-265.266 FM - Mail/Copy	4,565	251	0	4,816
15 101-265.269 FM - Sheriff/Jail	6,208	341	0	6,550
16 101-265.270 FM - Co Svc Bldg	4,382	241	0	4,623
19 101-266.000 Administration Legal Cour	4,565	251	0	4,816
20 101-270.000 Human Resources	18,260	1,004	0	19,263
21 101-301.316 Courthouse Security	22,094	1,214	0	23,309
26 677-087.000 Insurance	3,926	216	0	4,142
27 101-101.000 Bd of Commissioners	31,955	1,756	0	33,711
30 101-215.000 Clerk	38,026	2,090	0	40,116
31 101-229.000 Record Management	6,847	376	0	7,224
32 101-233.000 Project Management	11,915	655	0	12,569
33 101-243.000 Land Information Services	6,391	351	0	6,742
35 101-257.000 Equalization	22,734	1,249	0	23,983
36 101-262.000 Elections	4,565	251	0	4,816
37 101-265.260 FM Animal Control	502	28	0	530
39 101-283.000 Circuit Court	38,437	2,112	0	40,550
40 101-284.000 Circuit Court - Family Divi	22,916	1,259	0	24,176
41 101-286.000 District Court	95,636	5,256	0	100,892
42 101-287.000 Probation - District Court	22,003	1,209	0	23,212
43 101-294.148 Probate Court	17,803	978	0	18,782
46 101-296.000 Pros Attorney	78,381	4,308	0	82,688
49 101-301.301 Sheriff	227,336	12,494	0	239,830
50 101-301.303 SWET	4,337	238	0	4,575
51 101-301.305 Secondary Road Patrol	13,786	758	0	14,544
52 101-301.314 Reserves	5,021	276	0	5,297
53 101-301.315 Detective	26,751	1,470	0	28,221
54 101-301.331 Marine	8,034	442	0	8,476
55 101-301.351 Jail	158,861	8,731	0	167,592
56 101-301.352 Inmate Program	20,086	1,104	0	21,190
57 101-301.426 Emerg Management	4,656	256	0	4,912
58 101-301.427 LEPC	2,739	151	0	2,890
59 101-301.430 Animal Control	6,071	334	0	6,405
61 101-441.000 DPW	913	50	0	963

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

FY 2022
11/17/2023

Allocation Summary

Dept:6 101-228.000 Information Services

Department	Network Services	Telephone	Cellular Phone	Total
62 101-442.000 Drain	\$15,201	\$835	\$0	\$16,037
67 101-689.000 Veterans Relief	8,993	494	0	9,487
69 101-711.000 Register of Deeds	19,721	1,084	0	20,805
72 208-751.xxx Parks	25,427	1,397	0	26,824
73 215-290.000 Friend of the Court	0	4,551	0	4,551
74 FOC DP	82,809	0	0	82,809
75 221-601.xxx Health	141,103	7,755	0	148,858
87 260-279.000 Indigent Defense	38,985	2,143	0	41,127
88 261-325.000 Central Dispatch	99,790	5,484	0	105,275
89 263-215.000 Concealed Weapons	4,337	238	0	4,575
95 273-228.000 Technology Contracts	4,565	251	0	4,816
102 279-276.151 SSSPP Grant	4,565	251	0	4,816
106 279-301.332 Snowmobile Grant	183	10	0	193
119 280-296.228 Victims Rights Grant	10,591	582	0	11,173
120 286-000.000 Wayland Township	9,084	499	0	9,584
121 287-301.000 Sheriff Contracts	45,422	2,496	0	47,918
122 288-596.676 Bus Services	12,143	667	0	12,810
123 288-596.677 Mobility Mgmt	4,565	251	0	4,816
127 292-662.614 Child Care Fund After Cai	14,197	780	0	14,977
128 292-662.653 Child Care Fund Diversior	4,565	251	0	4,816
130 292-662.656 Child Ccare Fund Admin	19,219	1,056	0	20,275
131 292-662.661 Child Care Fund Food Pre	12,143	667	0	12,810
133 292-662.664 Child Care Fund Juv Dete	72,674	3,994	0	76,669
134 292-662.665 Child Care Fund Comm P	24,057	1,322	0	25,380
135 292-662.666 Child Care Fund Cheever	67,470	3,708	0	71,178
136 293-689.000 Veterans Relief	3,287	181	0	3,467
138 298-672.000 Senior Services	12,736	700	0	13,436
144 620-253.000 Tax Reversn	4,565	251	0	4,816
145 639-442.000 Drain Equipment Revolvir	2,237	123	0	2,360
146 661-596.000 Fleet Management	228	13	0	241
Total	\$1,854,753	\$102,209	\$0	\$1,956,962

**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 2022
 11/17/2023

A. Department Costs

Dept:7 101-253.000 Treasurer

Description		Amount	General Admin	General Fund	Non-General Fund	General Government
Personnel Costs						
Salaries	S1	428,349	0	130,732	72,263	225,355
<i>Salary % Split</i>			<i>.00%</i>	<i>30.52%</i>	<i>16.87%</i>	<i>52.61%</i>
Benefits	S	163,179	0	49,802	27,528	85,849
Subtotal - Personnel Costs		591,529	0	180,535	99,791	311,203
Services & Supplies Cost						
Office Supplies	S	2,681	0	818	452	1,410
Printing & Binding	S	4,192	0	1,279	707	2,205
Legal - Court Appt/Other Legal	S	5,360	0	1,636	904	2,820
Memberships & Subscriptions	S	789	0	241	133	415
Travel Expenses - Routine	S	0	0	0	0	0
Education/Training - Room/Board	S	0	0	0	0	0
Education/Training - Travel	S	0	0	0	0	0
Education/Training - Registration	S	1,275	0	389	215	671
Advertising	S	0	0	0	0	0
Office Equipment Repair & Maint	S	2,536	0	774	428	1,334
Software Rental/Lease	S	9,731	0	2,970	1,642	5,119
Low Value Equipment	S	1,166	0	356	197	613
Refunds & Rebates	S	8,126	0	2,480	1,371	4,275
612.01 Tax Certifications	S	(22,047)	0	(6,729)	(3,719)	(11,599)
612.02 Tax History	S	(2,925)	0	(893)	(494)	(1,539)
613.05 Misc Fees	S	0	0	0	0	0
614.03 Record Copy	S	(62)	0	(19)	(10)	(33)
Subtotal - Services & Supplies		10,821	0	3,303	1,826	5,693
Department Cost Total		602,350	0	183,837	101,616	316,896
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		602,350	0	183,837	101,616	316,896
General Admin Distribution			0	0	0	0
Grand Total		\$602,350		\$183,837	\$101,616	\$316,896
					not allocated	

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

FY 2022
11/17/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:7 101-253.000 Treasurer

Department	First Incoming	Second Incoming	General Fund	Non-General Fund	General Government
1 Courthouse Building	\$9,834	\$19	\$3,007	\$1,662	\$5,184
Subtotal - Building Depreciation	9,834	19	3,007	1,662	5,184
2 Copiers	135	0	41	23	71
2 Computers	780	0	238	132	411
2 Courthouse	595	0	182	100	313
Subtotal - Equipment Depreciation	1,511	0	461	255	795
3 County Admin	4,386	396	1,460	807	2,516
Subtotal - 101-172.000 Administration	4,386	396	1,460	807	2,516
4 Accounting/Finance	3,785	401	1,278	706	2,203
4 Cost Plan	796	0	243	134	419
Subtotal - 101-201.000 Finance	4,581	401	1,521	841	2,621
5 Audit	527	4	162	90	280
Subtotal - 101-223.000 Audit	527	4	162	90	280
6 Network Services	31,470	2,585	10,394	5,745	17,916
6 Telephone	1,872	0	571	316	985
Subtotal - 101-228.000 Information Ser	33,341	2,585	10,965	6,061	18,901
7 General Fund	0	3,321	1,014	560	1,747
Subtotal - 101-253.000 Treasurer	0	3,321	1,014	560	1,747
8 Courthouse	0	26,107	7,968	4,404	13,735
Subtotal - 101-265.261 FM Courthouse	0	26,107	7,968	4,404	13,735
13 Mail Service	0	6,727	2,053	1,135	3,539
13 Postage	0	10,811	3,300	1,824	5,688
13 Copy Central	0	699	213	118	368
Subtotal - 101-265.266 FM - Mail/Copy	0	18,238	5,566	3,077	9,595
19 Legal Services	0	2,542	776	429	1,337
Subtotal - 101-266.000 Administration I	0	2,542	776	429	1,337
20 Personnel	0	8,744	2,669	1,475	4,600

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

FY 2022
 11/17/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:7 101-253.000 Treasurer

Department	First Incoming	Second Incoming	General Fund	Non-General Fund	General Government
Subtotal - 101-270.000 Human Resour	\$0	\$8,744	\$2,669	\$1,475	\$4,600
21 Courthouse Security	0	18,188	5,551	3,068	9,569
Subtotal - 101-301.316 Courthouse Se	0	18,188	5,551	3,068	9,569
24 Health Fitness	0	250	76	42	132
Subtotal - 296-201.000 County Fitness	0	250	76	42	132
25 Fringe Processing	0	117	36	20	61
25 GF Other Fringe	0	467	142	79	246
Subtotal - 677.xxx.xxx Fringe Processi	0	584	178	98	307
26 General Liability	0	868	265	146	457
26 Public Officials Liability	0	3,100	946	523	1,631
Subtotal - 677-087.000 Insurance	0	3,968	1,211	669	2,088
Total Incoming	54,181	85,349	42,585	23,539	73,407
C. Total Allocated		\$741,880	\$226,422	\$125,155	\$390,303
			30.52%	16.87%	52.61%

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

FY 2022
11/17/2023

General Fund Allocations

Dept:7 101-253.000 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	233	1.12%	\$2,237	\$0	\$2,237	\$0	\$2,237
4 101-201.000 Finance	313	1.50%	3,005	0	3,005	0	3,005
5 101-223.000 Audit	6	0.03%	58	0	58	0	58
6 101-228.000 Information Services	1,655	7.93%	15,887	0	15,887	0	15,887
7 101-253.000 Treasurer	346	1.66%	3,321	0	3,321	0	3,321
8 101-265.261 FM Courthouse	911	4.36%	8,745	0	8,745	1,295	10,040
9 101-265.262 FM Central Dispatch	404	1.94%	3,878	0	3,878	574	4,452
10 101-265.263 FM Human Services	551	2.64%	5,289	0	5,289	783	6,073
11 101-265.264 FM - MCF	274	1.31%	2,630	0	2,630	390	3,020
12 101-265.265 Facility Management	702	3.36%	6,739	0	6,739	998	7,737
13 101-265.266 FM - Mail/Copy	289	1.38%	2,774	0	2,774	411	3,185
14 101-265.268 FM - CMH Clinic	82	0.39%	787	0	787	117	904
15 101-265.269 FM - Sheriff/Jail	878	4.21%	8,428	0	8,428	1,248	9,676
16 101-265.270 FM - Co Svc Bldg	429	2.06%	4,118	0	4,118	610	4,728
17 101-265.272 FM - Dumont Complex	171	0.82%	1,641	0	1,641	243	1,885
18 101-265.273 FM - Youth Home	210	1.01%	2,016	0	2,016	299	2,314
19 101-266.000 Administration Legal Cour	255	1.22%	2,448	0	2,448	363	2,810
20 101-270.000 Human Resources	394	1.89%	3,782	0	3,782	560	4,342
21 101-301.316 Courthouse Security	208	1.00%	1,997	0	1,997	296	2,292
27 101-101.000 Bd of Commissioners	343	1.64%	3,293	0	3,293	488	3,780
28 101-194.000 Insurance & Bonds	12	0.06%	115	0	115	17	132
29 101-208.000 Employee Other Fringe B	22	0.11%	211	0	211	31	242
30 101-215.000 Clerk	377	1.81%	3,619	0	3,619	536	4,155
31 101-229.000 Record Management	221	1.06%	2,121	0	2,121	314	2,436
32 101-233.000 Project Management	181	0.87%	1,737	0	1,737	257	1,995
33 101-243.000 Land Information Services	203	0.97%	1,949	0	1,949	289	2,237
34 101-245.000 Remonumentation	29	0.14%	278	0	278	41	320
35 101-257.000 Equalization	280	1.34%	2,688	0	2,688	398	3,086
36 101-262.000 Elections	335	1.60%	3,216	0	3,216	476	3,692
37 101-265.260 FM Animal Control	300	1.44%	2,880	0	2,880	427	3,306
39 101-283.000 Circuit Court	760	3.64%	7,295	0	7,295	1,081	8,376
40 101-284.000 Circuit Court - Family Divi	416	1.99%	3,993	0	3,993	591	4,585
41 101-286.000 District Court	578	2.77%	5,548	0	5,548	822	6,370
42 101-287.000 Probation - District Court	262	1.26%	2,515	0	2,515	373	2,887
43 101-294.148 Probate Court	510	2.44%	4,896	0	4,896	725	5,621
44 101-294.150 Guardian	54	0.26%	518	0	518	77	595
45 101-295.000 Probation - Circuit Court	58	0.28%	557	0	557	82	639
46 101-296.000 Pros Attorney	463	2.22%	4,444	0	4,444	658	5,103
47 101-298.000 Family Counseling Servic	3	0.01%	29	0	29	4	33
49 101-301.301 Sheriff	2,312	11.08%	22,193	0	22,193	3,287	25,480
50 101-301.303 SWET	211	1.01%	2,025	0	2,025	300	2,325
51 101-301.305 Secondary Road Patrol	423	2.03%	4,060	0	4,060	601	4,662

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

FY 2022
11/17/2023

General Fund Allocations

Dept:7 101-253.000 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 101-301.314 Reserves	120	0.57%	\$1,152	\$0	\$1,152	\$171	\$1,323
53 101-301.315 Detective	523	2.51%	5,020	0	5,020	744	5,764
54 101-301.331 Marine	192	0.92%	1,843	0	1,843	273	2,116
55 101-301.351 Jail	1,044	5.00%	10,022	0	10,022	1,484	11,506
56 101-301.352 Inmate Program	367	1.76%	3,523	0	3,523	522	4,045
57 101-301.426 Emerg Management	229	1.10%	2,198	0	2,198	326	2,524
58 101-301.427 LEPC	163	0.78%	1,565	0	1,565	232	1,796
59 101-301.430 Animal Control	327	1.57%	3,139	0	3,139	465	3,604
60 101-431.000 Livestock Claims	3	0.01%	29	0	29	4	33
61 101-441.000 DPW	209	1.00%	2,006	0	2,006	297	2,303
62 101-442.000 Drain	400	1.92%	3,840	0	3,840	569	4,408
63 101-445.000 Drains - Public Benefit	11	0.05%	106	0	106	16	121
65 101-601.636 Com Disease	23	0.11%	221	0	221	33	253
66 101-648.000 Med Examiner	112	0.54%	1,075	0	1,075	159	1,234
67 101-689.000 Veterans Relief	252	1.21%	2,419	0	2,419	358	2,777
68 101-710.000 Coop Ext	4	0.02%	38	0	38	6	44
69 101-711.000 Register of Deeds	217	1.04%	2,083	0	2,083	309	2,392
70 101-728.000 Econ Development	7	0.03%	67	0	67	10	77
148 Other	7	0.03%	67	0	67	10	77
Subtotal	20,874	100.00%	200,373	0	200,373	26,048	226,422
Direct Bills					0		0
Total					\$200,373		\$226,422

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 2022
11/17/2023

Non-General Fund Allocations

Dept:7 101-253.000 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 296-201.000 County Fitness Center	31	0.39%	\$428	\$0	\$428	\$56	\$484
25 677.xxx.xxx Fringe Processing	178	2.22%	2,459	0	2,459	320	2,778
26 677-087.000 Insurance	1	0.01%	14	0	14	2	16
71 201-449.000 Road Comm	330	4.12%	4,558	0	4,558	593	5,150
72 208-751.xxx Parks	568	7.08%	7,845	0	7,845	1,020	8,865
73 215-290.000 Friend of the Court	302	3.77%	4,171	0	4,171	542	4,713
75 221-601.xxx Health	3,809	47.50%	52,609	0	52,609	6,839	59,448
79 226-528.xxx Solid Waste	156	1.95%	2,155	0	2,155	280	2,435
81 245-745.000 Multi Agency Collab Com	12	0.15%	166	0	166	22	187
83 252-201.000 Sick/Vacation Liability	1	0.01%	14	0	14	2	16
84 254-430.000 Animal Shelter	14	0.17%	193	0	193	25	219
85 256-711.000 Register of Deed Automai	566	7.06%	7,817	0	7,817	1,016	8,834
86 257-301.426 Palisades	1	0.01%	14	0	14	2	16
87 260-279.000 Indigent Defense	16	0.20%	221	0	221	29	250
88 261-325.000 Central Dispatch	50	0.62%	691	0	691	90	780
89 263-215.000 Concealed Weapons	426	5.31%	5,884	0	5,884	765	6,649
90 264-301.362 Local Corrections Officers	20	0.25%	276	0	276	36	312
91 265-301.000 Drug Law Enforcement	5	0.06%	69	0	69	9	78
92 266-301.320 Justice Training Fund	4	0.05%	55	0	55	7	62
93 269-292.000 Law Library	16	0.20%	221	0	221	29	250
94 272-296.000 Drug Law Enforcement - f	3	0.04%	41	0	41	5	47
95 273-228.000 Technology Contracts	21	0.26%	290	0	290	38	328
97 279-276.135 Veterans Treatment Cour	17	0.21%	235	0	235	31	265
99 279-276.139 MH Treatment Court	5	0.06%	69	0	69	9	78
100 279-276.140 Sobriety Court	17	0.21%	235	0	235	31	265
102 279-276.151 SSSPP Grant	21	0.26%	290	0	290	38	328
103 279-301.312 HIDTA	4	0.05%	55	0	55	7	62
104 279-301.317 FBI CETF	16	0.20%	221	0	221	29	250
105 279-301.331 Marine Law	14	0.17%	193	0	193	25	219
107 279-301.335 Highway Safety - OWI	4	0.05%	55	0	55	7	62
110 279-301.340 Medical Marihuana	3	0.04%	41	0	41	5	47
112 279-301.351 Jail CCAB	12	0.15%	166	0	166	22	187
113 279-301.428 Homeland	1	0.01%	14	0	14	2	16
116 279-642.000 CESF - COVID19	2	0.02%	28	0	28	4	31
119 280-296.228 Victims Rights Grant	18	0.22%	249	0	249	32	281
120 286-000.000 Wayland Township	14	0.17%	193	0	193	25	219
121 287-301.000 Sheriff Contracts	110	1.37%	1,519	0	1,519	198	1,717
122 288-596.676 Bus Services	189	2.36%	2,610	0	2,610	339	2,950
123 288-596.677 Mobility Mgmt	9	0.11%	124	0	124	16	140
127 292-662.614 Child Care Fund After Car	57	0.71%	787	0	787	102	890
128 292-662.653 Child Care Fund Diversior	34	0.42%	470	0	470	61	531
129 292-662.654 Child Care Fund Outreat	23	0.29%	318	0	318	41	359

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

FY 2022
11/17/2023

Non-General Fund Allocations

Dept:7 101-253.000 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
130 292-662.656 Child Ccare Fund Admin	40	0.50%	\$552	\$0	\$552	\$72	\$624
131 292-662.661 Child Care Fund Food Pre	41	0.51%	566	0	566	74	640
132 292-662.662 Child Care Fund Foster C	132	1.65%	1,823	0	1,823	237	2,060
133 292-662.664 Child Care Fund Juv Dete	133	1.66%	1,837	0	1,837	239	2,076
134 292-662.665 Child Care Fund Comm P	34	0.42%	470	0	470	61	531
135 292-662.666 Child Care Fund Cheever	126	1.57%	1,740	0	1,740	226	1,967
136 293-689.000 Veterans Relief	12	0.15%	166	0	166	22	187
138 298-672.000 Senior Services	271	3.38%	3,743	0	3,743	487	4,230
139 299-204.000 American Rescue Plan - /	16	0.20%	221	0	221	29	250
140 401/466/403 Public Improvement Fund	42	0.52%	580	0	580	75	656
141 512-671.000 MCF	4	0.05%	55	0	55	7	62
143 595-301.351 Commissary	25	0.31%	345	0	345	45	390
146 661-596.000 Fleet Management	43	0.54%	594	0	594	77	671
Subtotal	8,019	100.00%	110,757	0	110,757	14,398	125,155
Direct Bills					0		0
Total					\$110,757		\$125,155

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

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

FY 2022
11/17/2023

Allocation Summary

Dept:7 101-253.000 Treasurer

Department	General Fund	Non-General Fund	General Government	Total
3 101-172.000 Administration	\$2,237	\$0	\$0	\$2,237
4 101-201.000 Finance	3,005	0	0	3,005
5 101-223.000 Audit	58	0	0	58
6 101-228.000 Information Services	15,887	0	0	15,887
7 101-253.000 Treasurer	3,321	0	0	3,321
8 101-265.261 FM Courthouse	10,040	0	0	10,040
9 101-265.262 FM Central Dispatch	4,452	0	0	4,452
10 101-265.263 FM Human Services	6,073	0	0	6,073
11 101-265.264 FM - MCF	3,020	0	0	3,020
12 101-265.265 Facility Management	7,737	0	0	7,737
13 101-265.266 FM - Mail/Copy	3,185	0	0	3,185
14 101-265.268 FM - CMH Clinic	904	0	0	904
15 101-265.269 FM - Sheriff/Jail	9,676	0	0	9,676
16 101-265.270 FM - Co Svc Bldg	4,728	0	0	4,728
17 101-265.272 FM - Dumont Complex	1,885	0	0	1,885
18 101-265.273 FM - Youth Home	2,314	0	0	2,314
19 101-266.000 Administration Legal Cour	2,810	0	0	2,810
20 101-270.000 Human Resources	4,342	0	0	4,342
21 101-301.316 Courthouse Security	2,292	0	0	2,292
24 296-201.000 County Fitness Center	0	484	0	484
25 677.xxx.xxx Fringe Processing	0	2,778	0	2,778
26 677-087.000 Insurance	0	16	0	16
27 101-101.000 Bd of Commissioners	3,780	0	0	3,780
28 101-194.000 Insurance & Bonds	132	0	0	132
29 101-208.000 Employee Other Fringe B	242	0	0	242
30 101-215.000 Clerk	4,155	0	0	4,155
31 101-229.000 Record Management	2,436	0	0	2,436
32 101-233.000 Project Management	1,995	0	0	1,995
33 101-243.000 Land Information Services	2,237	0	0	2,237
34 101-245.000 Remonumentation	320	0	0	320
35 101-257.000 Equalization	3,086	0	0	3,086
36 101-262.000 Elections	3,692	0	0	3,692
37 101-265.260 FM Animal Control	3,306	0	0	3,306
39 101-283.000 Circuit Court	8,376	0	0	8,376
40 101-284.000 Circuit Court - Family Divi	4,585	0	0	4,585
41 101-286.000 District Court	6,370	0	0	6,370
42 101-287.000 Probation - District Court	2,887	0	0	2,887
43 101-294.148 Probate Court	5,621	0	0	5,621
44 101-294.150 Guardian	595	0	0	595
45 101-295.000 Probation - Circuit Court	639	0	0	639
46 101-296.000 Pros Attorney	5,103	0	0	5,103

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

FY 2022
 11/17/2023

Allocation Summary

Dept:7 101-253.000 Treasurer

Department	General Fund	Non-General Fund	General Government	Total
47 101-298.000 Family Counseling Servic	\$33	\$0	\$0	\$33
49 101-301.301 Sheriff	25,480	0	0	25,480
50 101-301.303 SWET	2,325	0	0	2,325
51 101-301.305 Secondary Road Patrol	4,662	0	0	4,662
52 101-301.314 Reserves	1,323	0	0	1,323
53 101-301.315 Detective	5,764	0	0	5,764
54 101-301.331 Marine	2,116	0	0	2,116
55 101-301.351 Jail	11,506	0	0	11,506
56 101-301.352 Inmate Program	4,045	0	0	4,045
57 101-301.426 Emerg Management	2,524	0	0	2,524
58 101-301.427 LEPC	1,796	0	0	1,796
59 101-301.430 Animal Control	3,604	0	0	3,604
60 101-431.000 Livestock Claims	33	0	0	33
61 101-441.000 DPW	2,303	0	0	2,303
62 101-442.000 Drain	4,408	0	0	4,408
63 101-445.000 Drains - Public Benefit	121	0	0	121
65 101-601.636 Com Disease	253	0	0	253
66 101-648.000 Med Examiner	1,234	0	0	1,234
67 101-689.000 Veterans Relief	2,777	0	0	2,777
68 101-710.000 Coop Ext	44	0	0	44
69 101-711.000 Register of Deeds	2,392	0	0	2,392
70 101-728.000 Econ Development	77	0	0	77
71 201-449.000 Road Comm	0	5,150	0	5,150
72 208-751.xxx Parks	0	8,865	0	8,865
73 215-290.000 Friend of the Court	0	4,713	0	4,713
75 221-601.xxx Health	0	59,448	0	59,448
79 226-528.xxx Solid Waste	0	2,435	0	2,435
81 245-745.000 Multi Agency Collab Comi	0	187	0	187
83 252-201.000 Sick/Vacation Liability	0	16	0	16
84 254-430.000 Animal Shelter	0	219	0	219
85 256-711.000 Register of Deed Automat	0	8,834	0	8,834
86 257-301.426 Palisades	0	16	0	16
87 260-279.000 Indigent Defense	0	250	0	250
88 261-325.000 Central Dispatch	0	780	0	780
89 263-215.000 Concealed Weapons	0	6,649	0	6,649
90 264-301.362 Local Corrections Officers	0	312	0	312
91 265-301.000 Drug Law Enforcement	0	78	0	78
92 266-301.320 Justice Training Fund	0	62	0	62
93 269-292.000 Law Library	0	250	0	250
94 272-296.000 Drug Law Enforcement - f	0	47	0	47
95 273-228.000 Technology Contracts	0	328	0	328

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

FY 2022
11/17/2023

Allocation Summary

Dept:7 101-253.000 Treasurer

Department	General Fund	Non-General Fund	General Government	Total
97 279-276.135 Veterans Treatment Cour	\$0	\$265	\$0	\$265
99 279-276.139 MH Treatment Court	0	78	0	78
100 279-276.140 Sobriety Court	0	265	0	265
102 279-276.151 SSSPP Grant	0	328	0	328
103 279-301.312 HIDTA	0	62	0	62
104 279-301.317 FBI CETF	0	250	0	250
105 279-301.331 Marine Law	0	219	0	219
107 279-301.335 Highway Saftey - OWI	0	62	0	62
110 279-301.340 Medical Marihuana	0	47	0	47
112 279-301.351 Jail CCAB	0	187	0	187
113 279-301.428 Homeland	0	16	0	16
116 279-642.000 CESF - COVID19	0	31	0	31
119 280-296.228 Victims Rights Grant	0	281	0	281
120 286-000.000 Wayland Township	0	219	0	219
121 287-301.000 Sheriff Contracts	0	1,717	0	1,717
122 288-596.676 Bus Services	0	2,950	0	2,950
123 288-596.677 Mobility Mgmt	0	140	0	140
127 292-662.614 Child Care Fund After Car	0	890	0	890
128 292-662.653 Child Care Fund Diversior	0	531	0	531
129 292-662.654 Child Care Fund Outreact	0	359	0	359
130 292-662.656 Child Ccare Fund Admin	0	624	0	624
131 292-662.661 Child Care Fund Food Pre	0	640	0	640
132 292-662.662 Child Care Fund Foster C	0	2,060	0	2,060
133 292-662.664 Child Care Fund Juv Dete	0	2,076	0	2,076
134 292-662.665 Child Care Fund Comm P	0	531	0	531
135 292-662.666 Child Care Fund Cheever	0	1,967	0	1,967
136 293-689.000 Veterans Relief	0	187	0	187
138 298-672.000 Senior Services	0	4,230	0	4,230
139 299-204.000 American Rescue Plan - /	0	250	0	250
140 401/466/403 Public Improvement Fund	0	656	0	656
141 512-671.000 MCF	0	62	0	62
143 595-301.351 Commissary	0	390	0	390
146 661-596.000 Fleet Management	0	671	0	671
148 Other	77	0	0	77
Total	\$226,422	\$125,155	\$0	\$351,577

**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 2022
11/17/2023

A. Department Costs

Dept:8 101-265.261 FM Courthouse

Description		Amount	General Admin	Courthouse
<hr/>				
Personnel Costs				
Salaries	S1	68,583	0	68,583
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	19,603	0	19,603
Subtotal - Personnel Costs		<hr/> 88,185	0	<hr/> 88,185
Services & Supplies Cost				
Janitor Supplies	S	16,237	0	16,237
Maintenance Supplies	S	19,506	0	19,506
Equip Maintenance Supplies	S	2,908	0	2,908
Janitor Services	S	125	0	125
Contractual	S	60,771	0	60,771
Utilities	S	154,775	0	154,775
Snow Removal	S	16,863	0	16,863
Building R&M	S	35,590	0	35,590
Equip R&M	S	45,854	0	45,854
Grounds Care & Maintenance	S	0	0	0
Equipment	S	3,709	0	3,709
Subtotal - Services & Supplies		<hr/> 356,339	0	<hr/> 356,339
Department Cost Total		444,524	0	444,524
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	<hr/> 0
Total Costs After Adjustments		444,524	0	444,524
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$444,524		<hr/> <hr/> \$444,524

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

FY 2022
11/17/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:8 101-265.261 FM Courthouse

Department	First Incoming	Second Incoming	Courthouse
2 Copiers	\$36	\$0	\$36
2 Computers	205	0	205
Subtotal - Equipment Depreciation	241	0	241
3 County Admin	3,108	281	3,389
Subtotal - 101-172.000 Administration	3,108	281	3,389
4 Accounting/Finance	9,967	1,056	11,023
4 Cost Plan	265	0	265
Subtotal - 101-201.000 Finance	10,232	1,056	11,288
5 Audit	373	3	376
Subtotal - 101-223.000 Audit	373	3	376
6 Network Services	8,268	679	8,947
6 Telephone	492	0	492
Subtotal - 101-228.000 Information Ser	8,760	679	9,439
7 General Fund	8,745	1,295	10,040
Subtotal - 101-253.000 Treasurer	8,745	1,295	10,040
12 FM Svcs	0	153,165	153,165
Subtotal - 101-265.265 Facility Manage	0	153,165	153,165
13 Copy Central	0	184	184
Subtotal - 101-265.266 FM - Mail/Copy	0	184	184
19 Legal Services	0	1,801	1,801
Subtotal - 101-266.000 Administration I	0	1,801	1,801
20 Personnel	0	2,297	2,297
Subtotal - 101-270.000 Human Resour	0	2,297	2,297
24 Health Fitness	0	66	66
Subtotal - 296-201.000 County Fitness	0	66	66
25 Fringe Processing	0	31	31

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

FY 2022
11/17/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:8 101-265.261 FM Courthouse

Department	First Incoming	Second Incoming	Courthouse
25 GF Other Fringe	\$0	\$123	\$123
Subtotal - 677.xxx.xxx Fringe Processi	0	153	153
26 Property Insurance	0	60,652	60,652
26 General Liability	0	615	615
26 Public Officials Liability	0	814	814
Subtotal - 677-087.000 Insurance	0	62,082	62,082
Total Incoming	31,459	223,062	254,521
C. Total Allocated		\$699,045	\$699,045
			100.00%

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

FY 2022
11/17/2023

Courthouse Allocations

Dept:8 101-265.261 FM Courthouse

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-228.000 Information Services	1,600	3.09%	\$14,729	\$0	\$14,729	\$0	\$14,729
7 101-253.000 Treasurer	2,836	5.48%	26,107	0	26,107	0	26,107
12 101-265.265 Facility Management	2,981	5.77%	27,442	0	27,442	14,067	41,509
21 101-301.316 Courthouse Security	2,882	5.57%	26,530	0	26,530	13,600	40,130
27 101-101.000 Bd of Commissioners	14	0.03%	129	0	129	66	195
30 101-215.000 Clerk	4,591	8.88%	42,263	0	42,263	21,664	63,927
39 101-283.000 Circuit Court	9,835	19.02%	90,537	0	90,537	46,410	136,947
40 101-284.000 Circuit Court - Family Divi	5,363	10.37%	49,369	0	49,369	25,307	74,677
41 101-286.000 District Court	4,701	9.09%	43,275	0	43,275	22,184	65,459
42 101-287.000 Probation - District Court	3,232	6.25%	29,752	0	29,752	15,251	45,004
43 101-294.148 Probate Court	2,260	4.37%	20,805	0	20,805	10,665	31,469
45 101-295.000 Probation - Circuit Court	528	1.02%	4,861	0	4,861	2,492	7,352
46 101-296.000 Pros Attorney	4,964	9.60%	45,696	0	45,696	23,425	69,121
62 101-442.000 Drain	1,784	3.45%	16,423	0	16,423	8,419	24,841
69 101-711.000 Register of Deeds	641	1.24%	5,901	0	5,901	3,025	8,926
73 215-290.000 Friend of the Court	3,494	6.76%	32,164	0	32,164	16,488	48,652
Subtotal	51,706	100.00%	475,983	0	475,983	223,062	699,045
Direct Bills					0		0
Total					\$475,983		\$699,045

Basis Units: Usable Square Footage
Source: Building Floorplans

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

FY 2022
11/17/2023

Allocation Summary

Dept:8 101-265.261 FM Courthouse

Department	Courthouse	Total
6 101-228.000 Information Services	\$14,729	\$14,729
7 101-253.000 Treasurer	26,107	26,107
12 101-265.265 Facility Management	41,509	41,509
21 101-301.316 Courthouse Security	40,130	40,130
27 101-101.000 Bd of Commissioners	195	195
30 101-215.000 Clerk	63,927	63,927
39 101-283.000 Circuit Court	136,947	136,947
40 101-284.000 Circuit Court - Family Divi	74,677	74,677
41 101-286.000 District Court	65,459	65,459
42 101-287.000 Probation - District Court	45,004	45,004
43 101-294.148 Probate Court	31,469	31,469
45 101-295.000 Probation - Circuit Court	7,352	7,352
46 101-296.000 Pros Attorney	69,121	69,121
62 101-442.000 Drain	24,841	24,841
69 101-711.000 Register of Deeds	8,926	8,926
73 215-290.000 Friend of the Court	48,652	48,652
Total	\$699,045	\$699,045

**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 2022
11/17/2023

A. Department Costs

Dept:9 101-265.262 FM Central Dispatch

Description	Amount	General Admin	Co. Services - 911/EOC
<hr/>			
Personnel Costs			
Salaries	9,742	0	9,742
<i>Salary % Split</i>		<i>.00%</i>	<i>100.00%</i>
Benefits	3,041	0	3,041
Subtotal - Personnel Costs	<hr/> 12,783	0	12,783
Services & Supplies Cost			
Gas Grease Oil	4,039	0	4,039
Janitorial Supplies	1,515	0	1,515
Building Maintenance Supplies	913	0	913
Equipment Maintenance Supplies	1,230	0	1,230
Janitor Supplies	0	0	0
Other Contractual Services	6,537	0	6,537
Public Utilities	71,575	0	71,575
Snow Removal	5,236	0	5,236
Building R&M	465	0	465
Equipment R&M	4,046	0	4,046
Grounds Care & Maintenance	0	0	0
Equipment	0	0	0
Subtotal - Services & Supplies	<hr/> 95,557	0	95,557
Department Cost Total	108,340	0	108,340
Adjustments to Cost			
Subtotal - Adjustments	<hr/> 0	0	0
Total Costs After Adjustments	108,340	0	108,340
General Admin Distribution		0	0
Grand Total	<hr/> <hr/> \$108,340	<hr/> <hr/> 0	<hr/> <hr/> \$108,340

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

FY 2022
11/17/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:9 101-265.262 FM Central Dispatch

Department	First Incoming	Second Incoming	Co. Services - 911/EOC
2 Copiers	\$3	\$0	\$3
2 Computers	19	0	19
Subtotal - Equipment Depreciation	22	0	22
3 County Admin	757	68	826
Subtotal - 101-172.000 Administration	757	68	826
4 Accounting/Finance	4,420	468	4,888
4 Cost Plan	265	0	265
Subtotal - 101-201.000 Finance	4,685	468	5,154
5 Audit	91	1	92
Subtotal - 101-223.000 Audit	91	1	92
6 Network Services	759	62	822
6 Telephone	45	0	45
Subtotal - 101-228.000 Information Ser	804	62	867
7 General Fund	3,878	574	4,452
Subtotal - 101-253.000 Treasurer	3,878	574	4,452
12 FM Svcs	0	15,746	15,746
Subtotal - 101-265.265 Facility Manage	0	15,746	15,746
13 Copy Central	0	17	17
Subtotal - 101-265.266 FM - Mail/Copy	0	17	17
17 Water Treatment	0	456	456
17 Svc Ctr Grounds	0	1,750	1,750
Subtotal - 101-265.272 FM - Dumont C	0	2,205	2,205
19 Legal Services	0	439	439
Subtotal - 101-266.000 Administration I	0	439	439
20 Personnel	0	211	211

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

FY 2022
11/17/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:9 101-265.262 FM Central Dispatch

Department	First Incoming	Second Incoming	Co. Services - 911/EOC
Subtotal - 101-270.000 Human Resour	\$0	\$211	\$211
24 Health Fitness	0	6	6
Subtotal - 296-201.000 County Fitness	0	6	6
25 Fringe Processing	0	3	3
25 GF Other Fringe	0	11	11
Subtotal - 677.xxx.xxx Fringe Processi	0	14	14
26 Property Insurance	0	15,591	15,591
26 General Liability	0	150	150
26 Public Officials Liability	0	75	75
Subtotal - 677-087.000 Insurance	0	15,816	15,816
Total Incoming	10,238	35,629	45,867
C. Total Allocated		\$154,207	\$154,207
			100.00%

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

FY 2022
 11/17/2023

Co. Services - 911/EOC Allocations

Dept:9 101-265.262 FM Central Dispatch

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 101-301.426 Emerg Management	365	8.75%	\$10,372	\$0	\$10,372	\$3,116	\$13,488
88 261-325.000 Central Dispatch	3,808	91.25%	108,206	0	108,206	32,512	140,719
Subtotal	4,173	100.00%	118,578	0	118,578	35,629	154,207
Direct Bills					0		0
Total					\$118,578		\$154,207

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

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

FY 2022
11/17/2023

Allocation Summary

Dept:9 101-265.262 FM Central Dispatch

Department	Co. Services - 911/EOC	Total
57 101-301.426 Emerg Management	\$13,488	\$13,488
88 261-325.000 Central Dispatch	140,719	140,719
Total	\$154,207	\$154,207

**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 2022
11/17/2023

A. Department Costs

Dept:10 101-265.263 FM Human Services

Description		Amount	General Admin	Human Services Building
Personnel Costs				
Salaries	S1	43,416	0	43,416
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	16,939	0	16,939
Subtotal - Personnel Costs		<u>60,354</u>	0	<u>60,354</u>
Services & Supplies Cost				
Gas, Oil, Grease, & Anti-freeze	S	0	0	0
Janitor Supplies	S	10,954	0	10,954
Bldg Maintenance Supplies	S	3,315	0	3,315
Equip Maintenance Supplies	S	3,038	0	3,038
Memberships & Subscriptions	S	1,309	0	1,309
Janitor Supplies	S	0	0	0
Other Contractual Services	S	21,268	0	21,268
Utilities	S	120,211	0	120,211
Snow Removal	S	12,100	0	12,100
Bldg R&M	S	1,952	0	1,952
Equip R&M	S	15,070	0	15,070
Grounds Care R&M	S	0	0	0
Subtotal - Services & Supplies		<u>189,217</u>	0	<u>189,217</u>
Department Cost Total		249,571	0	249,571
Adjustments to Cost				
Subtotal - Adjustments		<u>0</u>	0	0
Total Costs After Adjustments		249,571	0	249,571
General Admin Distribution			0	0
Grand Total		<u><u>\$249,571</u></u>		<u><u>\$249,571</u></u>

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

FY 2022
11/17/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:10 101-265.263 FM Human Services

Department	First Incoming	Second Incoming	Human Services Building
2 Copiers	\$22	\$0	\$22
2 Computers	130	0	130
Subtotal - Equipment Depreciation	152	0	152
3 County Admin	1,745	158	1,903
Subtotal - 101-172.000 Administration	1,745	158	1,903
4 Accounting/Finance	6,028	639	6,667
4 Cost Plan	265	0	265
Subtotal - 101-201.000 Finance	6,294	639	6,932
5 Audit	210	2	211
Subtotal - 101-223.000 Audit	210	2	211
6 Network Services	5,231	430	5,661
6 Telephone	311	0	311
Subtotal - 101-228.000 Information Ser	5,542	430	5,972
7 General Fund	5,289	783	6,073
Subtotal - 101-253.000 Treasurer	5,289	783	6,073
12 FM Svcs	0	111,150	111,150
Subtotal - 101-265.265 Facility Manage	0	111,150	111,150
13 Copy Central	0	116	116
Subtotal - 101-265.266 FM - Mail/Copy	0	116	116
17 Water Treatment	0	1,443	1,443
17 Svc Ctr Grounds	0	12,350	12,350
Subtotal - 101-265.272 FM - Dumont C	0	13,793	13,793
19 Legal Services	0	1,011	1,011
Subtotal - 101-266.000 Administration I	0	1,011	1,011
20 Personnel	0	1,453	1,453

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

FY 2022
11/17/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:10 101-265.263 FM Human Services

Department	First Incoming	Second Incoming	Human Services Building
Subtotal - 101-270.000 Human Resour	\$0	\$1,453	\$1,453
24 Health Fitness	0	42	42
Subtotal - 296-201.000 County Fitness	0	42	42
25 Fringe Processing	0	19	19
25 GF Other Fringe	0	78	78
Subtotal - 677.xxx.xxx Fringe Processi	0	97	97
26 Property Insurance	0	34,172	34,172
26 General Liability	0	345	345
26 Public Officials Liability	0	515	515
Subtotal - 677-087.000 Insurance	0	35,033	35,033
Total Incoming	19,231	164,707	183,938
C. Total Allocated		\$433,509	\$433,509
			100.00%

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

FY 2022
11/17/2023

Human Services Building Allocations

Dept:10 101-265.263 FM Human Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-228.000 Information Services	278	0.66%	\$1,773	\$0	\$1,773	\$0	\$1,773
12 101-265.265 Facility Management	4,985	11.83%	31,795	0	31,795	19,611	51,406
24 296-201.000 County Fitness Center	1,497	3.55%	9,548	0	9,548	5,889	15,437
68 101-710.000 Coop Ext	1,541	3.66%	9,829	0	9,829	6,062	15,891
76 221-XXX Health Space	9,870	23.42%	62,951	0	62,951	38,829	101,780
87 260-279.000 Indigent Defense	1,266	3.00%	8,075	0	8,075	4,980	13,055
125 290-000.000 DHS Space	16,666	39.54%	106,296	0	106,296	65,565	171,861
136 293-689.000 Veterans Relief	391	0.93%	2,494	0	2,494	1,538	4,032
138 298-672.000 Senior Services	335	0.79%	2,137	0	2,137	1,318	3,455
147 Michigan Works	4,970	11.79%	31,699	0	31,699	19,552	51,251
148 Other	346	0.82%	2,207	0	2,207	1,361	3,568
Subtotal	42,145	100.00%	268,802	0	268,802	164,707	433,509
Direct Bills					0		0
Total					\$268,802		\$433,509

Basis Units: Usable Square Footage
Source: Building Floorplans

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

FY 2022
11/17/2023

Allocation Summary

Dept:10 101-265.263 FM Human Services

Department	Human Services Building	Total
6 101-228.000 Information Services	\$1,773	\$1,773
12 101-265.265 Facility Management	51,406	51,406
24 296-201.000 County Fitness Center	15,437	15,437
68 101-710.000 Coop Ext	15,891	15,891
76 221-XXX Health Space	101,780	101,780
87 260-279.000 Indigent Defense	13,055	13,055
125 290-000.000 DHS Space	171,861	171,861
136 293-689.000 Veterans Relief	4,032	4,032
138 298-672.000 Senior Services	3,455	3,455
147 Michigan Works	51,251	51,251
148 Other	3,568	3,568
Total	\$433,509	\$433,509

**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 2022
 11/17/2023

A. Department Costs

Dept:11 101-265.264 FM - MCF

Description	Amount	General Admin	MCF Building
<hr/>			
Personnel Costs			
Salaries	0	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>
Benefits	0	0	0
Subtotal - Personnel Costs	<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost			
Gas Grease Oil	3,156	0	3,156
Janitorial Supplies	0	0	0
Building Maintenance Supplies	6,226	0	6,226
Equipment Maintenance Supplies	2,272	0	2,272
Janitorial Services	0	0	0
Other Contractual Services	29,071	0	29,071
Public Utilities	189,150	0	189,150
Snow Removal	11,510	0	11,510
Building R&M	2,097	0	2,097
Equipment R&M	79,844	0	79,844
Grounds R&M	2,634	0	2,634
Equipment	0	0	0
Subtotal - Services & Supplies	<hr/> 325,959	<hr/> 0	<hr/> 325,959
Department Cost Total	325,959	0	325,959
Adjustments to Cost			
Subtotal - Adjustments	<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments	325,959	0	325,959
General Admin Distribution		0	0
Grand Total	<hr/> \$325,959	<hr/> \$325,959	<hr/> \$325,959

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

FY 2022
11/17/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:11 101-265.264 FM - MCF

Department	First Incoming	Second Incoming	MCF Building
3 County Admin	\$2,279	\$206	\$2,485
Subtotal - 101-172.000 Administration	2,279	206	2,485
4 Accounting/Finance	2,998	318	3,315
4 Cost Plan	265	0	265
Subtotal - 101-201.000 Finance	3,263	318	3,581
5 Audit	274	2	276
Subtotal - 101-223.000 Audit	274	2	276
7 General Fund	2,630	390	3,020
Subtotal - 101-253.000 Treasurer	2,630	390	3,020
12 FM Svcs	0	104,703	104,703
Subtotal - 101-265.265 Facility Manage	0	104,703	104,703
17 Water Treatment	0	12,137	12,137
Subtotal - 101-265.272 FM - Dumont C	0	12,137	12,137
19 Legal Services	0	1,321	1,321
Subtotal - 101-266.000 Administration I	0	1,321	1,321
26 Property Insurance	0	26,980	26,980
26 General Liability	0	451	451
Subtotal - 677-087.000 Insurance	0	27,431	27,431
Total Incoming	8,446	146,507	154,953
C. Total Allocated		\$480,912	\$480,912
			100.00%

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

FY 2022
11/17/2023

MCF Building Allocations

Dept:11 101-265.264 FM - MCF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
142 512-671.000 MCF Space	100	100.00%	\$334,405	\$0	\$334,405	\$146,507	\$480,912
Subtotal	100	100.00%	334,405	0	334,405	146,507	480,912
Direct Bills					0		0
Total					\$334,405		\$480,912

Basis Units: Direct to Medical Care Facility
Source:

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

FY 2022
11/17/2023

Allocation Summary

Dept:11 101-265.264 FM - MCF

Department	MCF Building	Total
142 512-671.000 MCF Space	\$480,912	\$480,912
Total	\$480,912	\$480,912

**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
2 CFR, Part 200 Cost Allocation Plan

FY 2022
11/17/2023

A. Department Costs

Dept:12 101-265.265 Facility Management

Description		Amount	General Admin	FM Svcs
Personnel Costs				
Salaries	S1	474,814	0	474,814
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	233,107	0	233,107
Subtotal - Personnel Costs		707,921	0	707,921
Services & Supplies Cost				
Office Supplies	S	615	0	615
Gas Grease Oil	S	15,765	0	15,765
Janitorial Supplies	S	0	0	0
Bldg Maint Supplies	S	7,512	0	7,512
Equip Maint Supplies	S	1,400	0	1,400
Memberships/subscriptions	S	2,232	0	2,232
Janitorial Services	S	0	0	0
Other Contractual Services	S	765	0	765
Travel Expenses - Routine	S	172	0	172
Education/Training - Room/Board	S	1,834	0	1,834
Education/Training - Travel	S	162	0	162
Education/Training - Registration	S	2,361	0	2,361
Public Utilities	S	0	0	0
Snow Removal	S	0	0	0
Building Repairs & Maintenance	S	0	0	0
Equipment Repair & Maintenance	S	1,135	0	1,135
Vehicle Repair & Maintenance	S	9,691	0	9,691
Office Equip Repair & Maintenance	S	0	0	0
Grounds Care & Maintenance	S	0	0	0
Equipment Rental	S	110	0	110
Equipment	S	9,233	0	9,233
Audit Adjustment	S	0	0	0
Subtotal - Services & Supplies		52,985	0	52,985
Department Cost Total		760,906	0	760,906
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		760,906	0	760,906
General Admin Distribution			0	0
Grand Total		\$760,906		\$760,906

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

FY 2022
11/17/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:12 101-265.265 Facility Management

Department	First Incoming	Second Incoming	FM Svcs
1 Courthouse Building	\$10,337	\$20	\$10,357
1 Human Services Building	11,004	42	11,046
1 County Services Building	1,026	24	1,050
1 Facilities Management	5,983	0	5,983
Subtotal - Building Depreciation	28,350	87	28,436
2 Copiers	156	0	156
2 Computers	898	0	898
2 Courthouse	626	0	626
2 Facilities	23,175	0	23,175
2 Vehicles	14,224	0	14,224
Subtotal - Equipment Depreciation	39,078	0	39,078
3 County Admin	5,320	481	5,800
Subtotal - 101-172.000 Administration	5,320	481	5,800
4 Accounting/Finance	7,680	814	8,494
4 Cost Plan	265	0	265
Subtotal - 101-201.000 Finance	7,946	814	8,759
5 Audit	639	5	644
Subtotal - 101-223.000 Audit	639	5	644
6 Network Services	36,194	2,973	39,167
6 Telephone	2,153	0	2,153
Subtotal - 101-228.000 Information Ser	38,347	2,973	41,320
7 General Fund	6,739	998	7,737
Subtotal - 101-253.000 Treasurer	6,739	998	7,737
8 Courthouse	27,442	14,067	41,509
Subtotal - 101-265.261 FM Courthouse	27,442	14,067	41,509
10 Human Services Building	31,795	19,611	51,406
Subtotal - 101-265.263 FM Human Ser	31,795	19,611	51,406
13 Mail Service	0	3	3

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

FY 2022
 11/17/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:12 101-265.265 Facility Management

Department	First Incoming	Second Incoming	FM Svcs
13 Postage	\$0	\$140	\$140
13 Copy Central	0	804	804
Subtotal - 101-265.266 FM - Mail/Copy	0	948	948
16 County Svc Building	0	13,353	13,353
Subtotal - 101-265.270 FM - Co Svc Bldg	0	13,353	13,353
17 Water Treatment	0	1,151	1,151
Subtotal - 101-265.272 FM - Dumont C	0	1,151	1,151
19 Legal Services	0	3,083	3,083
Subtotal - 101-266.000 Administration I	0	3,083	3,083
20 Personnel	0	10,056	10,056
Subtotal - 101-270.000 Human Resour	0	10,056	10,056
21 Courthouse Security	0	19,118	19,118
Subtotal - 101-301.316 Courthouse Sec	0	19,118	19,118
24 Health Fitness	0	288	288
Subtotal - 296-201.000 County Fitness	0	288	288
25 Fringe Processing	0	134	134
25 GF Other Fringe	0	537	537
Subtotal - 677.xxx.xxx Fringe Processi	0	671	671
26 Property Insurance	0	298	298
26 General Liability	0	1,053	1,053
26 Public Officials Liability	0	3,565	3,565
26 Auto Liability	0	13,569	13,569
Subtotal - 677-087.000 Insurance	0	18,486	18,486
Total Incoming	185,654	106,191	291,845
C. Total Allocated		<u>\$1,052,750</u>	<u>\$1,052,750</u>
			100.00%

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

FY 2022
11/17/2023

FM Svcs Allocations

Dept:12 101-265.265 Facility Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265.261 FM Courthouse	82,680	16.18%	\$153,165	\$0	\$153,165	\$0	\$153,165
9 101-265.262 FM Central Dispatch	8,500	1.66%	15,746	0	15,746	0	15,746
10 101-265.263 FM Human Services	60,000	11.74%	111,150	0	111,150	0	111,150
11 101-265.264 FM - MCF	56,520	11.06%	104,703	0	104,703	0	104,703
14 101-265.268 FM - CMH Clinic	11,310	2.21%	20,952	0	20,952	3,960	24,912
15 101-265.269 FM - Sheriff/Jail	200,890	39.32%	372,149	0	372,149	70,344	442,493
16 101-265.270 FM - Co Svc Bldg	28,000	5.48%	51,870	0	51,870	9,804	61,675
17 101-265.272 FM - Dumont Complex	1,035	0.20%	1,917	0	1,917	362	2,280
18 101-265.273 FM - Youth Home	22,000	4.31%	40,755	0	40,755	7,704	48,459
37 101-265.260 FM Animal Control	5,670	1.11%	10,504	0	10,504	1,985	12,489
38 101-265.267 MH ACC Connect	11,570	2.26%	21,433	0	21,433	4,051	25,485
122 288-596.676 Bus Services	22,788	4.46%	42,215	0	42,215	7,979	50,194
Subtotal	510,963	100.00%	946,560	0	946,560	106,191	1,052,750
Direct Bills					0		0
Total					\$946,560		\$1,052,750

Basis Units: Gross square footage of building maintained

Source: Facility Management Dept

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

FY 2022
11/17/2023

Allocation Summary

Dept:12 101-265.265 Facility Management

Department	FM Svcs	Total
8 101-265.261 FM Courthouse	\$153,165	\$153,165
9 101-265.262 FM Central Dispatch	15,746	15,746
10 101-265.263 FM Human Services	111,150	111,150
11 101-265.264 FM - MCF	104,703	104,703
14 101-265.268 FM - CMH Clinic	24,912	24,912
15 101-265.269 FM - Sheriff/Jail	442,493	442,493
16 101-265.270 FM - Co Svc Bldg	61,675	61,675
17 101-265.272 FM - Dumont Complex	2,280	2,280
18 101-265.273 FM - Youth Home	48,459	48,459
37 101-265.260 FM Animal Control	12,489	12,489
38 101-265.267 MH ACC Connect	25,485	25,485
122 288-596.676 Bus Services	50,194	50,194
Total	\$1,052,750	\$1,052,750

**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.

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

FY 2022
 11/17/2023

A. Department Costs

Dept:13 101-265.266 FM - Mail/Copy

Description		Amount	General Admin	Mail Service	Postage	Copy Central
Personnel Costs						
Salaries	S1	40,019	0	40,019	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	8,748	0	8,748	0	0
Subtotal - Personnel Costs		48,767	0	48,767	0	0
Services & Supplies Cost						
Office Supplies	P	38,945	0	164	0	38,780
Postage	P	138,959	0	0	138,959	0
Gas Grease Oil	S	639	0	639	0	0
Equipment Maintenance Supplies	S	1,903	0	1,903	0	0
Other Contractual Services	S	1,601	0	1,601	0	0
Equipment Rental	S	4,007	0	4,007	0	0
644.00 Sales - Other	P	(4,733)	0	(4,733)	0	0
644.01 Sales - Other Paper	P	(584)	0	0	0	(584)
644.02 Sales - Other Postage	P	(18,913)	0	0	(18,913)	0
Subtotal - Services & Supplies		161,824	0	3,582	120,045	38,197
Department Cost Total		210,591	0	52,349	120,045	38,197
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		210,591	0	52,349	120,045	38,197
General Admin Distribution			0	0	0	0
Grand Total		\$210,591		\$52,349	\$120,045	\$38,197

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

FY 2022
11/17/2023

B. Incoming Costs - (Default Spread Custom%)

Dept:13 101-265.266 FM - Mail/Copy

Department	First Incoming	Second Incoming	Mail Service	Postage	Copy Central
2 Copiers	\$18	\$0	\$18	\$0	\$0
2 Computers	105	0	105	0	0
Subtotal - Equipment Depreciation	123	0	123	0	0
3 County Admin	1,642	148	1,790	0	0
Subtotal - 101-172.000 Administration	1,642	148	1,790	0	0
4 Accounting/Finance	3,162	335	3,497	0	0
4 Cost Plan	796	0	796	0	0
Subtotal - 101-201.000 Finance	3,958	335	4,293	0	0
5 Audit	197	2	199	0	0
Subtotal - 101-223.000 Audit	197	2	199	0	0
6 Network Services	4,218	347	4,565	0	0
6 Telephone	251	0	251	0	0
Subtotal - 101-228.000 Information Ser	4,469	347	4,816	0	0
7 General Fund	2,774	411	3,185	0	0
Subtotal - 101-253.000 Treasurer	2,774	411	3,185	0	0
13 Copy Central	0	94	94	0	0
Subtotal - 101-265.266 FM - Mail/Copy	0	94	94	0	0
19 Legal Services	0	951	951	0	0
Subtotal - 101-266.000 Administration I	0	951	951	0	0
20 Personnel	0	1,172	1,172	0	0
Subtotal - 101-270.000 Human Resour	0	1,172	1,172	0	0
24 Health Fitness	0	34	34	0	0
Subtotal - 296-201.000 County Fitness	0	34	34	0	0
25 Fringe Processing	0	16	16	0	0
25 GF Other Fringe	0	63	63	0	0

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

FY 2022
11/17/2023

B. Incoming Costs - (Default Spread Custom%)

Dept:13 101-265.266 FM - Mail/Copy

Department	First Incoming	Second Incoming	Mail Service	Postage	Copy Central
Subtotal - 677.xxx.xxx Fringe Processii	\$0	\$78	\$78	\$0	\$0
26 General Liability	0	325	325	0	0
26 Public Officials Liability	0	416	416	0	0
Subtotal - 677-087.000 Insurance	0	740	740	0	0
Total Incoming	13,163	4,312	17,475	0	0
C. Total Allocated		\$228,066	\$69,824	\$120,045	\$38,197
			30.62%	52.64%	16.75%

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

FY 2022
 11/17/2023

Mail Service Allocations

Dept:13 101-265.266 FM - Mail/Copy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	11	0.01%	\$3	\$0	\$3	\$0	\$3
4 101-201.000 Finance	230	0.11%	70	0	70	0	70
6 101-228.000 Information Services	1	0.00%	0	0	0	0	0
7 101-253.000 Treasurer	22,234	10.27%	6,727	0	6,727	0	6,727
12 101-265.265 Facility Management	11	0.01%	3	0	3	0	3
20 101-270.000 Human Resources	1,178	0.54%	356	0	356	26	383
27 101-101.000 Bd of Commissioners	3	0.00%	1	0	1	0	1
30 101-215.000 Clerk	13,506	6.24%	4,087	0	4,087	300	4,387
35 101-257.000 Equalization	1,383	0.64%	418	0	418	31	449
39 101-283.000 Circuit Court	16,477	7.61%	4,985	0	4,985	366	5,352
41 101-286.000 District Court	50,402	23.28%	15,250	0	15,250	1,120	16,370
43 101-294.148 Probate Court	5,383	2.49%	1,629	0	1,629	120	1,748
45 101-295.000 Probation - Circuit Court	542	0.25%	164	0	164	12	176
46 101-296.000 Pros Attorney	7,934	3.66%	2,401	0	2,401	176	2,577
48 101-299.000 Jury Board	4,006	1.85%	1,212	0	1,212	89	1,301
49 101-301.301 Sheriff	10,551	4.87%	3,192	0	3,192	234	3,427
57 101-301.426 Emerg Management	3	0.00%	1	0	1	0	1
59 101-301.430 Animal Control	40	0.02%	12	0	12	1	13
62 101-442.000 Drain	25,547	11.80%	7,730	0	7,730	568	8,297
68 101-710.000 Coop Ext	1,384	0.64%	419	0	419	31	450
69 101-711.000 Register of Deeds	3,108	1.44%	940	0	940	69	1,009
72 208-751.xxx Parks	539	0.25%	163	0	163	12	175
73 215-290.000 Friend of the Court	23,035	10.64%	6,970	0	6,970	512	7,482
75 221-601.xxx Health	24,234	11.19%	7,332	0	7,332	539	7,871
79 226-528.xxx Solid Waste	86	0.04%	26	0	26	2	28
87 260-279.000 Indigent Defense	1,754	0.81%	531	0	531	39	570
88 261-325.000 Central Dispatch	44	0.02%	13	0	13	1	14
122 288-596.676 Bus Services	75	0.03%	23	0	23	2	24
133 292-662.664 Child Care Fund Juv Dete	181	0.08%	55	0	55	4	59
136 293-689.000 Veterans Relief	546	0.25%	165	0	165	12	177
138 298-672.000 Senior Services	122	0.06%	37	0	37	3	40
141 512-671.000 MCF	1,967	0.91%	595	0	595	44	639
148 Other	1	0.00%	0	0	0	0	0
Subtotal	216,518	100.00%	65,512	0	65,512	4,312	69,824
Direct Bills					0		0
Total					\$65,512		\$69,824

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

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

FY 2022
 11/17/2023

Postage Allocations

Dept:13 101-265.266 FM - Mail/Copy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	32.92	0.03%	\$30	\$0	\$30	\$0	\$30
4 101-201.000 Finance	118.24	0.09%	109	0	109	0	109
6 101-228.000 Information Services	2.16	0.00%	2	0	2	0	2
7 101-253.000 Treasurer	11,736.62	9.01%	10,811	0	10,811	0	10,811
12 101-265.265 Facility Management	152.51	0.12%	140	0	140	0	140
20 101-270.000 Human Resources	1,253.41	0.96%	1,155	0	1,155	0	1,155
27 101-101.000 Bd of Commissioners	1.54	0.00%	1	0	1	0	1
30 101-215.000 Clerk	9,223.59	7.08%	8,496	0	8,496	0	8,496
35 101-257.000 Equalization	1,573.25	1.21%	1,449	0	1,449	0	1,449
39 101-283.000 Circuit Court	9,461.29	7.26%	8,715	0	8,715	0	8,715
41 101-286.000 District Court	26,600.30	20.41%	24,503	0	24,503	0	24,503
43 101-294.148 Probate Court	3,764.03	2.89%	3,467	0	3,467	0	3,467
45 101-295.000 Probation - Circuit Court	470.18	0.36%	433	0	433	0	433
46 101-296.000 Pros Attorney	4,459.36	3.42%	4,108	0	4,108	0	4,108
48 101-299.000 Jury Board	2,018.24	1.55%	1,859	0	1,859	0	1,859
49 101-301.301 Sheriff	6,451.72	4.95%	5,943	0	5,943	0	5,943
57 101-301.426 Emerg Management	26.10	0.02%	24	0	24	0	24
59 101-301.430 Animal Control	30.88	0.02%	28	0	28	0	28
62 101-442.000 Drain	13,286.23	10.20%	12,239	0	12,239	0	12,239
68 101-710.000 Coop Ext	1,127.58	0.87%	1,039	0	1,039	0	1,039
69 101-711.000 Register of Deeds	5,003.49	3.84%	4,609	0	4,609	0	4,609
72 208-751.xxx Parks	361.21	0.28%	333	0	333	0	333
73 215-290.000 Friend of the Court	14,210.70	10.90%	13,090	0	13,090	0	13,090
75 221-601.xxx Health	15,920.42	12.22%	14,665	0	14,665	0	14,665
79 226-528.xxx Solid Waste	98.84	0.08%	91	0	91	0	91
87 260-279.000 Indigent Defense	954.10	0.73%	879	0	879	0	879
88 261-325.000 Central Dispatch	30.59	0.02%	28	0	28	0	28
122 288-596.676 Bus Services	42.79	0.03%	39	0	39	0	39
133 292-662.664 Child Care Fund Juv Dete	102.77	0.08%	95	0	95	0	95
136 293-689.000 Veterans Relief	538.72	0.41%	496	0	496	0	496
138 298-672.000 Senior Services	92.64	0.07%	85	0	85	0	85
141 512-671.000 MCF	1,172.01	0.90%	1,080	0	1,080	0	1,080
148 Other	0.48	0.00%	0	0	0	0	0
Subtotal	130,318.91	100.00%	120,045	0	120,045	0	120,045
Direct Bills					0		0
Total					\$120,045		\$120,045

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

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

FY 2022
 11/17/2023

Copy Central Allocations

Dept:13 101-265.266 FM - Mail/Copy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	2.53	0.62%	\$237	\$0	\$237	\$0	\$237
4 101-201.000 Finance	4.83	1.19%	453	0	453	0	453
6 101-228.000 Information Services	9.60	2.36%	900	0	900	0	900
7 101-253.000 Treasurer	7.46	1.83%	699	0	699	0	699
8 101-265.261 FM Courthouse	1.96	0.48%	184	0	184	0	184
9 101-265.262 FM Central Dispatch	0.18	0.04%	17	0	17	0	17
10 101-265.263 FM Human Services	1.24	0.30%	116	0	116	0	116
12 101-265.265 Facility Management	8.58	2.11%	804	0	804	0	804
13 101-265.266 FM - Mail/Copy	1.00	0.25%	94	0	94	0	94
15 101-265.269 FM - Sheriff/Jail	1.36	0.33%	128	0	128	0	128
16 101-265.270 FM - Co Svc Bldg	0.96	0.24%	90	0	90	0	90
19 101-266.000 Administration Legal Cour	1.00	0.25%	94	0	94	0	94
20 101-270.000 Human Resources	4.00	0.98%	375	0	375	0	375
21 101-301.316 Courthouse Security	4.84	1.19%	454	0	454	0	454
26 677-087.000 Insurance	0.86	0.21%	81	0	81	0	81
27 101-101.000 Bd of Commissioners	7.00	1.72%	656	0	656	0	656
30 101-215.000 Clerk	8.33	2.04%	781	0	781	0	781
31 101-229.000 Record Management	1.50	0.37%	141	0	141	0	141
33 101-243.000 Land Information Services	1.40	0.34%	131	0	131	0	131
35 101-257.000 Equalization	4.98	1.22%	467	0	467	0	467
36 101-262.000 Elections	1.00	0.25%	94	0	94	0	94
37 101-265.260 FM Animal Control	0.11	0.03%	10	0	10	0	10
39 101-283.000 Circuit Court	8.42	2.07%	789	0	789	0	789
40 101-284.000 Circuit Court - Family Divi	5.02	1.23%	471	0	471	0	471
41 101-286.000 District Court	20.95	5.14%	1,964	0	1,964	0	1,964
42 101-287.000 Probation - District Court	4.82	1.18%	452	0	452	0	452
43 101-294.148 Probate Court	3.90	0.96%	366	0	366	0	366
46 101-296.000 Pros Attorney	17.17	4.21%	1,610	0	1,610	0	1,610
49 101-301.301 Sheriff	49.80	12.22%	4,669	0	4,669	0	4,669
50 101-301.303 SWET	0.95	0.23%	89	0	89	0	89
51 101-301.305 Secondary Road Patrol	3.02	0.74%	283	0	283	0	283
52 101-301.314 Reserves	1.10	0.27%	103	0	103	0	103
53 101-301.315 Detective	5.86	1.44%	549	0	549	0	549
54 101-301.331 Marine	1.76	0.43%	165	0	165	0	165
55 101-301.351 Jail	34.80	8.54%	3,263	0	3,263	0	3,263
56 101-301.352 Inmate Program	4.40	1.08%	413	0	413	0	413
57 101-301.426 Emerg Management	1.02	0.25%	96	0	96	0	96
58 101-301.427 LEPC	0.60	0.15%	56	0	56	0	56
59 101-301.430 Animal Control	1.33	0.33%	125	0	125	0	125
61 101-441.000 DPW	0.20	0.05%	19	0	19	0	19
62 101-442.000 Drain	3.33	0.82%	312	0	312	0	312
67 101-689.000 Veterans Relief	1.97	0.48%	185	0	185	0	185

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

FY 2022
11/17/2023

Copy Central Allocations

Dept:13 101-265.266 FM - Mail/Copy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 101-711.000 Register of Deeds	4.32	1.06%	\$405	\$0	\$405	\$0	\$405
72 208-751.xxx Parks	5.57	1.37%	522	0	522	0	522
73 215-290.000 Friend of the Court	18.14	4.45%	1,701	0	1,701	0	1,701
75 221-601.xxx Health	30.91	7.59%	2,898	0	2,898	0	2,898
87 260-279.000 Indigent Defense	8.54	2.10%	801	0	801	0	801
88 261-325.000 Central Dispatch	21.86	5.37%	2,050	0	2,050	0	2,050
89 263-215.000 Concealed Weapons	0.95	0.23%	89	0	89	0	89
95 273-228.000 Technology Contracts	1.00	0.25%	94	0	94	0	94
102 279-276.151 SSSPP Grant	1.00	0.25%	94	0	94	0	94
106 279-301.332 Snowmobile Grant	0.04	0.01%	4	0	4	0	4
119 280-296.228 Victims Rights Grant	2.32	0.57%	218	0	218	0	218
120 286-000.000 Wayland Township	1.99	0.49%	187	0	187	0	187
121 287-301.000 Sheriff Contracts	9.95	2.44%	933	0	933	0	933
122 288-596.676 Bus Services	2.66	0.65%	249	0	249	0	249
123 288-596.677 Mobility Mgmt	1.00	0.25%	94	0	94	0	94
127 292-662.614 Child Care Fund After Car	3.11	0.76%	292	0	292	0	292
128 292-662.653 Child Care Fund Diversior	1.00	0.25%	94	0	94	0	94
130 292-662.656 Child Ccare Fund Admin	4.21	1.03%	395	0	395	0	395
131 292-662.661 Child Care Fund Food Pre	2.66	0.65%	249	0	249	0	249
133 292-662.664 Child Care Fund Juv Dete	15.92	3.91%	1,493	0	1,493	0	1,493
134 292-662.665 Child Care Fund Comm P	5.27	1.29%	494	0	494	0	494
135 292-662.666 Child Care Fund Cheever	14.78	3.63%	1,386	0	1,386	0	1,386
136 293-689.000 Veterans Relief	0.72	0.18%	68	0	68	0	68
138 298-672.000 Senior Services	2.79	0.68%	262	0	262	0	262
144 620-253.000 Tax Reversn	1.00	0.25%	94	0	94	0	94
145 639-442.000 Drain Equipment Revolvir	0.49	0.12%	46	0	46	0	46
146 661-596.000 Fleet Management	0.05	0.01%	5	0	5	0	5
Subtotal	407.39	100.00%	38,197	0	38,197	0	38,197
Direct Bills					0		0
Total					\$38,197		\$38,197

Basis Units: FTE Count
Source: Payroll Data

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

FY 2022
11/17/2023

Allocation Summary

Dept:13 101-265.266 FM - Mail/Copy

Department	Mail Service	Postage	Copy Central	Total
3 101-172.000 Administration	\$3	\$30	\$237	\$271
4 101-201.000 Finance	70	109	453	631
6 101-228.000 Information Services	0	2	900	902
7 101-253.000 Treasurer	6,727	10,811	699	18,238
8 101-265.261 FM Courthouse	0	0	184	184
9 101-265.262 FM Central Dispatch	0	0	17	17
10 101-265.263 FM Human Services	0	0	116	116
12 101-265.265 Facility Management	3	140	804	948
13 101-265.266 FM - Mail/Copy	0	0	94	94
15 101-265.269 FM - Sheriff/Jail	0	0	128	128
16 101-265.270 FM - Co Svc Bldg	0	0	90	90
19 101-266.000 Administration Legal Cour	0	0	94	94
20 101-270.000 Human Resources	383	1,155	375	1,912
21 101-301.316 Courthouse Security	0	0	454	454
26 677-087.000 Insurance	0	0	81	81
27 101-101.000 Bd of Commissioners	1	1	656	659
30 101-215.000 Clerk	4,387	8,496	781	13,664
31 101-229.000 Record Management	0	0	141	141
33 101-243.000 Land Information Services	0	0	131	131
35 101-257.000 Equalization	449	1,449	467	2,365
36 101-262.000 Elections	0	0	94	94
37 101-265.260 FM Animal Control	0	0	10	10
39 101-283.000 Circuit Court	5,352	8,715	789	14,856
40 101-284.000 Circuit Court - Family Divi	0	0	471	471
41 101-286.000 District Court	16,370	24,503	1,964	42,838
42 101-287.000 Probation - District Court	0	0	452	452
43 101-294.148 Probate Court	1,748	3,467	366	5,581
45 101-295.000 Probation - Circuit Court	176	433	0	609
46 101-296.000 Pros Attorney	2,577	4,108	1,610	8,295
48 101-299.000 Jury Board	1,301	1,859	0	3,160
49 101-301.301 Sheriff	3,427	5,943	4,669	14,039
50 101-301.303 SWET	0	0	89	89
51 101-301.305 Secondary Road Patrol	0	0	283	283
52 101-301.314 Reserves	0	0	103	103
53 101-301.315 Detective	0	0	549	549
54 101-301.331 Marine	0	0	165	165
55 101-301.351 Jail	0	0	3,263	3,263
56 101-301.352 Inmate Program	0	0	413	413
57 101-301.426 Emerg Management	1	24	96	121
58 101-301.427 LEPC	0	0	56	56
59 101-301.430 Animal Control	13	28	125	166

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

FY 2022
11/17/2023

Allocation Summary

Dept:13 101-265.266 FM - Mail/Copy

Department	Mail Service	Postage	Copy Central	Total
61 101-441.000 DPW	\$0	\$0	\$19	\$19
62 101-442.000 Drain	8,297	12,239	312	20,849
67 101-689.000 Veterans Relief	0	0	185	185
68 101-710.000 Coop Ext	450	1,039	0	1,488
69 101-711.000 Register of Deeds	1,009	4,609	405	6,024
72 208-751.xxx Parks	175	333	522	1,030
73 215-290.000 Friend of the Court	7,482	13,090	1,701	22,273
75 221-601.xxx Health	7,871	14,665	2,898	25,434
79 226-528.xxx Solid Waste	28	91	0	119
87 260-279.000 Indigent Defense	570	879	801	2,249
88 261-325.000 Central Dispatch	14	28	2,050	2,092
89 263-215.000 Concealed Weapons	0	0	89	89
95 273-228.000 Technology Contracts	0	0	94	94
102 279-276.151 SSSPP Grant	0	0	94	94
106 279-301.332 Snowmobile Grant	0	0	4	4
119 280-296.228 Victims Rights Grant	0	0	218	218
120 286-000.000 Wayland Township	0	0	187	187
121 287-301.000 Sheriff Contracts	0	0	933	933
122 288-596.676 Bus Services	24	39	249	313
123 288-596.677 Mobility Mgmt	0	0	94	94
127 292-662.614 Child Care Fund After Car	0	0	292	292
128 292-662.653 Child Care Fund Diversior	0	0	94	94
130 292-662.656 Child Ccare Fund Admin	0	0	395	395
131 292-662.661 Child Care Fund Food Pre	0	0	249	249
133 292-662.664 Child Care Fund Juv Dete	59	95	1,493	1,646
134 292-662.665 Child Care Fund Comm P	0	0	494	494
135 292-662.666 Child Care Fund Cheever	0	0	1,386	1,386
136 293-689.000 Veterans Relief	177	496	68	741
138 298-672.000 Senior Services	40	85	262	387
141 512-671.000 MCF	639	1,080	0	1,718
144 620-253.000 Tax Reversn	0	0	94	94
145 639-442.000 Drain Equipment Revolvir	0	0	46	46
146 661-596.000 Fleet Management	0	0	5	5
148 Other	0	0	0	1
Total	\$69,824	\$120,045	\$38,197	\$228,066

**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
2 CFR, Part 200 Cost Allocation Plan**

FY 2022
11/17/2023

A. Department Costs

Dept:14 101-265.268 FM - CMH Clinic

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		<u>0</u>	<u>0</u>	<u>0</u>
Services & Supplies Cost				
Janitorial Supplies	P	2,212	0	2,212
Building Maintenance Supplies	P	454	0	454
Equipment Maintenance Supplies	P	56	0	56
Janitorial Services	P	0	0	0
Other Contractual Services	P	5,052	0	5,052
Public Utilities	P	0	0	0
Snow Removal	P	5,472	0	5,472
Building Repairs & Maintenance	P	375	0	375
Equipment Repair & Maintenance	P	2,482	0	2,482
Grounds Care & Maintenance	P	0	0	0
Subtotal - Services & Supplies		<u>16,103</u>	<u>0</u>	<u>16,103</u>
Department Cost Total		16,103	0	16,103
Adjustments to Cost				
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		16,103	0	16,103
General Admin Distribution			0	0
Grand Total		<u><u>\$16,103</u></u>		<u><u>\$16,103</u></u>

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

FY 2022
11/17/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:14 101-265.268 FM - CMH Clinic

Department	First Incoming	Second Incoming	CMH Admin Building
3 County Admin	\$113	\$10	\$123
Subtotal - 101-172.000 Administration	113	10	123
4 Accounting/Finance	897	95	992
4 Cost Plan	265	0	265
Subtotal - 101-201.000 Finance	1,162	95	1,258
5 Audit	14	0	14
Subtotal - 101-223.000 Audit	14	0	14
7 General Fund	787	117	904
Subtotal - 101-253.000 Treasurer	787	117	904
12 FM Svcs	20,952	3,960	24,912
Subtotal - 101-265.265 Facility Manage	20,952	3,960	24,912
17 Svc Ctr Grounds	0	2,328	2,328
Subtotal - 101-265.272 FM - Dumont C	0	2,328	2,328
19 Legal Services	0	65	65
Subtotal - 101-266.000 Administration I	0	65	65
26 Property Insurance	0	3,741	3,741
26 General Liability	0	22	22
Subtotal - 677-087.000 Insurance	0	3,763	3,763
Total Incoming	23,027	10,338	33,366
C. Total Allocated		\$49,469	\$49,469
		100.00%	

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

FY 2022
11/17/2023

CMH Admin Building Allocations

Dept:14 101-265.268 FM - CMH Clinic

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78 222-649 CMH Space	100	100.00%	\$39,131	\$0	\$39,131	\$10,338	\$49,469
Subtotal	100	100.00%	39,131	0	39,131	10,338	49,469
Direct Bills					0		0
Total					\$39,131		\$49,469

Basis Units: Direct to Community Mental Health
Source:

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

FY 2022
11/17/2023

Allocation Summary

Dept:14 101-265.268 FM - CMH Clinic

Department	CMH Admin Building	Total
78 222-649 CMH Space	\$49,469	\$49,469
Total	<u>\$49,469</u>	<u>\$49,469</u>

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 2022
 11/17/2023

A. Department Costs

Dept:15 101-265.269 FM - Sheriff/Jail

Description	Amount	General Admin	Jail Building
<hr/>			
Personnel Costs			
Salaries	55,912	0	55,912
<i>Salary % Split</i>		<i>.00%</i>	<i>100.00%</i>
Benefits	21,100	0	21,100
Subtotal - Personnel Costs	<hr/> 77,012	0	<hr/> 77,012
Services & Supplies Cost			
Gas Grease Oil	0	0	0
Janitor Supplies	38,115	0	38,115
Building Maintenance Supplies	15,639	0	15,639
Equip Maint Supplies	3,462	0	3,462
Janitor Services	0	0	0
Other Contractual Services	45,434	0	45,434
Utilities	337,156	0	337,156
Snow Removal	20,014	0	20,014
Bldg R&M	5,832	0	5,832
Equip R&M	60,435	0	60,435
Grounds Care & Maintenance	0	0	0
Equipment	0	0	0
Subtotal - Services & Supplies	<hr/> 526,086	0	<hr/> 526,086
Department Cost Total	603,098	0	603,098
Adjustments to Cost			
Subtotal - Adjustments	<hr/> 0	0	0
Total Costs After Adjustments	603,098	0	603,098
General Admin Distribution		0	0
Grand Total	<hr/> \$603,098		<hr/> \$603,098

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

FY 2022
 11/17/2023

B. Incoming Costs - (Default Spread Custom%)

Dept:15 101-265.269 FM - Sheriff/Jail

Department	First Incoming	Second Incoming	Jail Building
2 Copiers	\$25	\$0	\$25
2 Computers	142	0	142
Subtotal - Equipment Depreciation	167	0	167
3 County Admin	4,217	381	4,597
Subtotal - 101-172.000 Administration	4,217	381	4,597
4 Accounting/Finance	9,606	1,018	10,624
4 Cost Plan	265	0	265
Subtotal - 101-201.000 Finance	9,871	1,018	10,889
5 Audit	507	4	511
Subtotal - 101-223.000 Audit	507	4	511
6 Network Services	5,737	471	6,208
6 Telephone	341	0	341
Subtotal - 101-228.000 Information Ser	6,078	471	6,550
7 General Fund	8,428	1,248	9,676
Subtotal - 101-253.000 Treasurer	8,428	1,248	9,676
12 FM Svcs	372,149	70,344	442,493
Subtotal - 101-265.265 Facility Manage	372,149	70,344	442,493
13 Copy Central	128	0	128
Subtotal - 101-265.266 FM - Mail/Copy	128	0	128
15 Jail Building	0	108,627	108,627
Subtotal - 101-265.269 FM - Sheriff/Jai	0	108,627	108,627
19 Legal Services	0	2,444	2,444
Subtotal - 101-266.000 Administration I	0	2,444	2,444
20 Personnel	0	1,594	1,594
Subtotal - 101-270.000 Human Resour	0	1,594	1,594
24 Health Fitness	0	46	46

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

FY 2022
 11/17/2023

B. Incoming Costs - (Default Spread Custom%)

Dept:15 101-265.269 FM - Sheriff/Jail

Department	First Incoming	Second Incoming	Jail Building
<hr/>			
Subtotal - 296-201.000 County Fitness	\$0	\$46	\$46
25 Fringe Processing	0	21	21
25 GF Other Fringe	0	85	85
Subtotal - 677.xxx.xxx Fringe Processii	0	106	106
26 Property Insurance	0	94,879	94,879
26 General Liability	0	835	835
26 Public Officials Liability	0	565	565
Subtotal - 677-087.000 Insurance	0	96,279	96,279
Total Incoming	<hr/> 401,544	<hr/> 282,562	<hr/> 684,107
C. Total Allocated		<hr/> <hr/> \$1,287,205	<hr/> <hr/> \$1,287,205
			100.00%

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

FY 2022
11/17/2023

Jail Building Allocations

Dept:15 101-265.269 FM - Sheriff/Jail

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-228.000 Information Services	1,293	0.84%	\$8,460	\$0	\$8,460	\$0	\$8,460
15 101-265.269 FM - Sheriff/Jail	16,602	10.81%	108,627	0	108,627	0	108,627
45 101-295.000 Probation - Circuit Court	4,077	2.66%	26,676	0	26,676	8,493	35,168
49 101-301.301 Sheriff	11,424	7.44%	74,748	0	74,748	23,797	98,544
51 101-301.305 Secondary Road Patrol	12,389	8.07%	81,062	0	81,062	25,807	106,868
53 101-301.315 Detective	10,592	6.90%	69,304	0	69,304	22,064	91,367
54 101-301.331 Marine	6,760	4.40%	44,231	0	44,231	14,081	58,312
55 101-301.351 Jail	85,217	55.50%	557,577	0	557,577	177,511	735,088
57 101-301.426 Emerg Management	5,190	3.38%	33,958	0	33,958	10,811	44,769
Subtotal	153,544	100.00%	1,004,642	0	1,004,642	282,562	1,287,205
Direct Bills					0		0
Total					\$1,004,642		\$1,287,205

Basis Units: Direct to Jail

Source:

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

FY 2022
11/17/2023

Allocation Summary

Dept:15 101-265.269 FM - Sheriff/Jail

Department	Jail Building	Total
6 101-228.000 Information Services	\$8,460	\$8,460
15 101-265.269 FM - Sheriff/Jail	108,627	108,627
45 101-295.000 Probation - Circuit Court	35,168	35,168
49 101-301.301 Sheriff	98,544	98,544
51 101-301.305 Secondary Road Patrol	106,868	106,868
53 101-301.315 Detective	91,367	91,367
54 101-301.331 Marine	58,312	58,312
55 101-301.351 Jail	735,088	735,088
57 101-301.426 Emerg Management	44,769	44,769
Total	\$1,287,205	\$1,287,205

**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

FY 2022
 11/17/2023

A. Department Costs

Dept:16 101-265.270 FM - Co Svc Bldg

Description	Amount	General Admin	County Svc Building
<hr/>			
Personnel Costs			
Salaries	32,180	0	32,180
<i>Salary % Split</i>		<i>.00%</i>	<i>100.00%</i>
Benefits	18,421	0	18,421
Subtotal - Personnel Costs	<hr/> 50,601	0	50,601
Services & Supplies Cost			
Janitorial Supplies	6,388	0	6,388
Building Maintenance Supplies	1,836	0	1,836
Equipment Maintenance Supplies	1,274	0	1,274
Janitorial Services	0	0	0
Other Contractual Services	11,712	0	11,712
Utilities	43,285	0	43,285
Snow Removal	6,095	0	6,095
Building R&M	1,750	0	1,750
Equipment R&M	4,362	0	4,362
Grounds Care & Maintenance	0	0	0
Equipment	0	0	0
Subtotal - Services & Supplies	<hr/> 76,701	0	76,701
Department Cost Total	127,302	0	127,302
Adjustments to Cost			
Subtotal - Adjustments	<hr/> 0	0	0
Total Costs After Adjustments	127,302	0	127,302
General Admin Distribution		0	0
Grand Total	<hr/> <hr/> \$127,302		<hr/> <hr/> \$127,302

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

FY 2022
11/17/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:16 101-265.270 FM - Co Svc Bldg

Department	First Incoming	Second Incoming	County Svc Building
2 Copiers	\$17	\$0	\$17
2 Computers	100	0	100
Subtotal - Equipment Depreciation	118	0	118
3 County Admin	890	80	970
Subtotal - 101-172.000 Administration	890	80	970
4 Accounting/Finance	4,694	497	5,191
4 Cost Plan	265	0	265
Subtotal - 101-201.000 Finance	4,959	497	5,456
5 Audit	107	1	108
Subtotal - 101-223.000 Audit	107	1	108
6 Network Services	4,050	333	4,382
6 Telephone	241	0	241
Subtotal - 101-228.000 Information Ser	4,291	333	4,623
7 General Fund	4,118	610	4,728
Subtotal - 101-253.000 Treasurer	4,118	610	4,728
12 FM Svcs	51,870	9,804	61,675
Subtotal - 101-265.265 Facility Manage	51,870	9,804	61,675
13 Copy Central	90	0	90
Subtotal - 101-265.266 FM - Mail/Copy	90	0	90
17 Water Treatment	0	499	499
17 Svc Ctr Grounds	0	5,763	5,763
Subtotal - 101-265.272 FM - Dumont C	0	6,262	6,262
19 Legal Services	0	516	516
Subtotal - 101-266.000 Administration I	0	516	516
20 Personnel	0	1,125	1,125

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

FY 2022
 11/17/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:16 101-265.270 FM - Co Svc Bldg

Department	First Incoming	Second Incoming	County Svc Building
Subtotal - 101-270.000 Human Resour	\$0	\$1,125	\$1,125
24 Health Fitness	0	32	32
Subtotal - 296-201.000 County Fitness	0	32	32
25 Fringe Processing	0	15	15
25 GF Other Fringe	0	60	60
Subtotal - 677.xxx.xxx Fringe Processi	0	75	75
26 Property Insurance	0	14,675	14,675
26 General Liability	0	176	176
26 Public Officials Liability	0	399	399
Subtotal - 677-087.000 Insurance	0	15,250	15,250
Total Incoming	66,442	34,586	101,028
C. Total Allocated		\$228,330	\$228,330
			100.00%

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

FY 2022
11/17/2023

County Svc Building Allocations

Dept:16 101-265.270 FM - Co Svc Bldg

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	1,285	5.47%	\$10,591	\$0	\$10,591	\$0	\$10,591
4 101-201.000 Finance	960	4.08%	7,913	0	7,913	0	7,913
6 101-228.000 Information Services	2,583	10.99%	21,290	0	21,290	0	21,290
12 101-265.265 Facility Management	1,620	6.89%	13,353	0	13,353	0	13,353
20 101-270.000 Human Resources	1,033	4.39%	8,514	0	8,514	2,094	10,609
27 101-101.000 Bd of Commissioners	946	4.02%	7,797	0	7,797	1,918	9,715
33 101-243.000 Land Information Services	444	1.89%	3,660	0	3,660	900	4,560
35 101-257.000 Equalization	1,318	5.61%	10,863	0	10,863	2,672	13,536
72 208-751.xxx Parks	648	2.76%	5,341	0	5,341	1,314	6,655
78 222-649 CMH Space	11,971	50.93%	98,669	0	98,669	24,272	122,941
148 Other	698	2.97%	5,753	0	5,753	1,415	7,168
Subtotal	23,506	100.00%	193,744	0	193,744	34,586	228,330
Direct Bills					0		0
Total					\$193,744		\$228,330

Basis Units: Usable Square Footage
Source: Building Floorplans

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

FY 2022
11/17/2023

Allocation Summary

Dept:16 101-265.270 FM - Co Svc Bldg

Department	County Svc Building	Total
3 101-172.000 Administration	\$10,591	\$10,591
4 101-201.000 Finance	7,913	7,913
6 101-228.000 Information Services	21,290	21,290
12 101-265.265 Facility Management	13,353	13,353
20 101-270.000 Human Resources	10,609	10,609
27 101-101.000 Bd of Commissioners	9,715	9,715
33 101-243.000 Land Information Services	4,560	4,560
35 101-257.000 Equalization	13,536	13,536
72 208-751.xxx Parks	6,655	6,655
78 222-649 CMH Space	122,941	122,941
148 Other	7,168	7,168
Total	\$228,330	\$228,330

**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
2 CFR, Part 200 Cost Allocation Plan**

FY 2022
11/17/2023

A. Department Costs

Dept:17 101-265.272 FM - Dumont Complex

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	1,175	0	470	705
B&G Maint Supplies	P	4,981	0	1,992	2,988
Equip Maint Supplies	P	462	0	185	277
Memberships	P	0	0	0	0
Janitor Services	P	0	0	0	0
Contractual	P	18,223	0	7,289	10,934
Educ/Training	P	0	0	0	0
Utilities	P	11,741	0	4,697	7,045
Snow Removal	P	8,853	0	3,541	5,312
Building R&M	P	870	0	348	522
Equipment R&M	P	8,627	0	0	8,627
Subtotal - Services & Supplies		54,932	0	18,522	36,410
Department Cost Total		54,932	0	18,522	36,410
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		54,932	0	18,522	36,410
General Admin Distribution			0	0	0
Grand Total		\$54,932		\$18,522	\$36,410

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

FY 2022
11/17/2023

B. Incoming Costs - (Default Spread Custom%)

Dept:17 101-265.272 FM - Dumont Complex

Department	First Incoming	Second Incoming	Water Treatment	Svc Ctr Grounds
3 County Admin	\$384	\$35	\$201	\$218
Subtotal - 101-172.000 Administration	384	35	201	218
4 Accounting/Finance	1,871	198	993	1,076
4 Cost Plan	531	0	255	276
Subtotal - 101-201.000 Finance	2,401	198	1,248	1,352
5 Audit	46	0	22	24
Subtotal - 101-223.000 Audit	46	0	22	24
7 General Fund	1,641	243	905	980
Subtotal - 101-253.000 Treasurer	1,641	243	905	980
12 FM Svcs	1,917	362	1,095	1,185
Subtotal - 101-265.265 Facility Manage	1,917	362	1,095	1,185
17 Water Treatment	0	266	128	138
17 Svc Ctr Grounds	0	213	102	111
Subtotal - 101-265.272 FM - Dumont C	0	479	230	249
19 Legal Services	0	223	107	116
Subtotal - 101-266.000 Administration I	0	223	107	116
26 General Liability	0	76	36	40
Subtotal - 677-087.000 Insurance	0	76	36	40
Total Incoming	6,390	1,617	3,844	4,163
C. Total Allocated		\$62,939	\$22,366	\$40,573
			35.54%	64.46%

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

FY 2022
11/17/2023

Water Treatment Allocations

Dept:17 101-265.272 FM - Dumont Complex

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 101-265.262 FM Central Dispatch	74,765	2.11%	\$456	\$0	\$456	\$0	\$456
10 101-265.263 FM Human Services	236,756	6.69%	1,443	0	1,443	0	1,443
11 101-265.264 FM - MCF	1,990,805	56.22%	12,137	0	12,137	0	12,137
12 101-265.265 Facility Management	188,837	5.33%	1,151	0	1,151	0	1,151
16 101-265.270 FM - Co Svc Bldg	81,778	2.31%	499	0	499	0	499
17 101-265.272 FM - Dumont Complex	43,690	1.23%	266	0	266	0	266
18 101-265.273 FM - Youth Home	612,950	17.31%	3,737	0	3,737	515	4,251
37 101-265.260 FM Animal Control	311,795	8.80%	1,901	0	1,901	262	2,163
Subtotal	3,541,376	100.00%	21,590	0	21,590	776	22,366
Direct Bills					0		0
Total					\$21,590		\$22,366

Basis Units: Water Usage

Source: Water Meter Readings - Facilities Management

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

FY 2022
11/17/2023

Svc Ctr Grounds Allocations

Dept:17 101-265.272 FM - Dumont Complex

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 101-265.262 FM Central Dispatch	8,500	4.40%	\$1,750	\$0	\$1,750	\$0	\$1,750
10 101-265.263 FM Human Services	60,000	31.08%	12,350	0	12,350	0	12,350
14 101-265.268 FM - CMH Clinic	11,310	5.86%	2,328	0	2,328	0	2,328
16 101-265.270 FM - Co Svc Bldg	28,000	14.51%	5,763	0	5,763	0	5,763
17 101-265.272 FM - Dumont Complex	1,035	0.54%	213	0	213	0	213
18 101-265.273 FM - Youth Home	22,000	11.40%	4,528	0	4,528	220	4,748
37 101-265.260 FM Animal Control	5,670	2.94%	1,167	0	1,167	57	1,224
142 512-671.000 MCF Space	56,520	29.28%	11,633	0	11,633	564	12,198
Subtotal	193,035	100.00%	39,732	0	39,732	841	40,573
Direct Bills					0		0
Total					\$39,732		\$40,573

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

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

FY 2022
11/17/2023

Allocation Summary

Dept:17 101-265.272 FM - Dumont Complex

Department	Water Treatment	Svc Ctr Grounds	Total
9 101-265.262 FM Central Dispatch	\$456	\$1,750	\$2,205
10 101-265.263 FM Human Services	1,443	12,350	13,793
11 101-265.264 FM - MCF	12,137	0	12,137
12 101-265.265 Facility Management	1,151	0	1,151
14 101-265.268 FM - CMH Clinic	0	2,328	2,328
16 101-265.270 FM - Co Svc Bldg	499	5,763	6,262
17 101-265.272 FM - Dumont Complex	266	213	479
18 101-265.273 FM - Youth Home	4,251	4,748	8,999
37 101-265.260 FM Animal Control	2,163	1,224	3,386
142 512-671.000 MCF Space	0	12,198	12,198
Total	\$22,366	\$40,573	\$62,939

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
2 CFR, Part 200 Cost Allocation Plan**

FY 2022
11/17/2023

A. Department Costs

Dept:18 101-265.273 FM - Youth Home

Description		Amount	General Admin	Youth Home
<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				
Janitor Services	P	0	0	0
Bldg Maint Supplies	P	7,053	0	7,053
Equip Maint Supplies	P	893	0	893
Janitor Services	P	0	0	0
Contractual	P	7,491	0	7,491
Utilities	P	1,614	0	1,614
Snow Removal	P	4,494	0	4,494
Bldg R&M	P	4,428	0	4,428
Equip R&M	P	30,951	0	30,951
Grounds Care & Maint	P	0	0	0
Equipment	P	0	0	0
Subtotal - Services & Supplies		<hr/> 56,924	<hr/> 0	<hr/> 56,924
Department Cost Total		56,924	0	56,924
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		56,924	0	56,924
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$56,924		<hr/> <hr/> \$56,924

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

FY 2022
11/17/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:18 101-265.273 FM - Youth Home

Department	First Incoming	Second Incoming	Youth Home
3 County Admin	\$398	\$36	\$434
Subtotal - 101-172.000 Administration	398	36	434
4 Accounting/Finance	2,298	243	2,541
4 Cost Plan	265	0	265
Subtotal - 101-201.000 Finance	2,563	243	2,806
5 Audit	48	0	48
Subtotal - 101-223.000 Audit	48	0	48
7 General Fund	2,016	299	2,314
Subtotal - 101-253.000 Treasurer	2,016	299	2,314
12 FM Svcs	40,755	7,704	48,459
Subtotal - 101-265.265 Facility Manage	40,755	7,704	48,459
17 Water Treatment	3,737	515	4,251
17 Svc Ctr Grounds	4,528	220	4,748
Subtotal - 101-265.272 FM - Dumont C	8,265	734	8,999
19 Legal Services	0	231	231
Subtotal - 101-266.000 Administration I	0	231	231
26 Property Insurance	0	10,636	10,636
26 General Liability	0	79	79
Subtotal - 677-087.000 Insurance	0	10,715	10,715
Total Incoming	54,045	19,962	74,006
C. Total Allocated		\$130,930	\$130,930
		100.00%	

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

FY 2022
11/17/2023

Youth Home Allocations

Dept:18 101-265.273 FM - Youth Home

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40 101-284.000 Circuit Court - Family Divi	1,298	6.84%	\$7,593	\$0	\$7,593	\$1,366	\$8,959
127 292-662.614 Child Care Fund After Cai	532	2.80%	3,112	0	3,112	560	3,672
130 292-662.656 Child Ccare Fund Admin	642	3.38%	3,756	0	3,756	676	4,431
131 292-662.661 Child Care Fund Food Pre	1,227	6.47%	7,178	0	7,178	1,291	8,469
133 292-662.664 Child Care Fund Juv Dete	8,692	45.82%	50,846	0	50,846	9,146	59,992
135 292-662.666 Child Care Fund Cheever	6,579	34.68%	38,485	0	38,485	6,923	45,408
Subtotal	18,970	100.00%	110,969	0	110,969	19,962	130,930
Direct Bills					0		0
Total					\$110,969		\$130,930

Basis Units: Usable Square Footage
Source: Building Floorplans

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

FY 2022
11/17/2023

Allocation Summary

Dept:18 101-265.273 FM - Youth Home

Department	Youth Home	Total
40 101-284.000 Circuit Court - Family Divi	\$8,959	\$8,959
127 292-662.614 Child Care Fund After Cai	3,672	3,672
130 292-662.656 Child Ccare Fund Admin	4,431	4,431
131 292-662.661 Child Care Fund Food Pre	8,469	8,469
133 292-662.664 Child Care Fund Juv Dete	59,992	59,992
135 292-662.666 Child Care Fund Cheever	45,408	45,408
Total	<u><u>\$130,930</u></u>	<u><u>\$130,930</u></u>

**101-266 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.

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

FY 2022
 11/17/2023

A. Department Costs

Dept:19 101-266.000 Administration Legal Counsel

Description		Amount	General Admin	Legal Services
<hr/>				
Personnel Costs				
Salaries	S1	95,379	0	95,379
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	35,970	0	35,970
Subtotal - Personnel Costs		<u>131,349</u>	0	<u>131,349</u>
Services & Supplies Cost				
Legal - Court Appt/Other Legal	S	95,738	0	95,738
Subtotal - Services & Supplies		<u>95,738</u>	0	<u>95,738</u>
Department Cost Total		227,087	0	227,087
Adjustments to Cost				
Subtotal - Adjustments		<u>0</u>	0	0
Total Costs After Adjustments		227,087	0	227,087
General Admin Distribution			0	0
Grand Total		<u><u>\$227,087</u></u>		<u><u>\$227,087</u></u>

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

FY 2022
11/17/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:19 101-266.000 Administration Legal Counsel

Department	First Incoming	Second Incoming	Legal Services
2 Copiers	\$18	\$0	\$18
2 Computers	105	0	105
Subtotal - Equipment Depreciation	123	0	123
3 County Admin	1,588	143	1,731
Subtotal - 101-172.000 Administration	1,588	143	1,731
4 Accounting/Finance	2,790	296	3,085
4 Cost Plan	265	0	265
Subtotal - 101-201.000 Finance	3,055	296	3,351
5 Audit	191	2	192
Subtotal - 101-223.000 Audit	191	2	192
6 Network Services	4,218	347	4,565
6 Telephone	251	0	251
Subtotal - 101-228.000 Information Ser	4,469	347	4,816
7 General Fund	2,448	363	2,810
Subtotal - 101-253.000 Treasurer	2,448	363	2,810
13 Copy Central	94	0	94
Subtotal - 101-265.266 FM - Mail/Copy	94	0	94
19 Legal Services	0	920	920
Subtotal - 101-266.000 Administration I	0	920	920
20 Personnel	0	1,172	1,172
Subtotal - 101-270.000 Human Resour	0	1,172	1,172
24 Health Fitness	0	34	34
Subtotal - 296-201.000 County Fitness	0	34	34
25 Fringe Processing	0	16	16
25 GF Other Fringe	0	63	63

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

FY 2022
11/17/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:19 101-266.000 Administration Legal Counsel

Department	First Incoming	Second Incoming	Legal Services
Subtotal - 677.xxx.xxx Fringe Processii	\$0	\$78	\$78
26 Public Officials Liability	0	416	416
Subtotal - 677-087.000 Insurance	0	416	416
Total Incoming	11,967	3,769	15,736
C. Total Allocated		\$242,823	\$242,823
		100.00%	

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

FY 2022
11/17/2023

Legal Services Allocations

Dept:19 101-266.000 Administration Legal Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	411,366	0.70%	\$1,667	\$0	\$1,667	\$0	\$1,667
4 101-201.000 Finance	472,899	0.80%	1,916	0	1,916	0	1,916
5 101-223.000 Audit	48,880	0.08%	198	0	198	0	198
6 101-228.000 Information Services	1,704,226	2.89%	6,905	0	6,905	0	6,905
7 101-253.000 Treasurer	627,384	1.06%	2,542	0	2,542	0	2,542
8 101-265.261 FM Courthouse	444,524	0.75%	1,801	0	1,801	0	1,801
9 101-265.262 FM Central Dispatch	108,340	0.18%	439	0	439	0	439
10 101-265.263 FM Human Services	249,571	0.42%	1,011	0	1,011	0	1,011
11 101-265.264 FM - MCF	325,959	0.55%	1,321	0	1,321	0	1,321
12 101-265.265 Facility Management	760,906	1.29%	3,083	0	3,083	0	3,083
13 101-265.266 FM - Mail/Copy	234,820	0.40%	951	0	951	0	951
14 101-265.268 FM - CMH Clinic	16,103	0.03%	65	0	65	0	65
15 101-265.269 FM - Sheriff/Jail	603,098	1.02%	2,444	0	2,444	0	2,444
16 101-265.270 FM - Co Svc Bldg	127,302	0.22%	516	0	516	0	516
17 101-265.272 FM - Dumont Complex	54,932	0.09%	223	0	223	0	223
18 101-265.273 FM - Youth Home	56,924	0.10%	231	0	231	0	231
19 101-266.000 Administration Legal Cour	227,087	0.38%	920	0	920	0	920
20 101-270.000 Human Resources	434,542	0.74%	1,761	0	1,761	31	1,792
21 101-301.316 Courthouse Security	258,519	0.44%	1,047	0	1,047	19	1,066
23 292-000.000 Child Care	5,459,650	9.25%	22,122	0	22,122	392	22,514
24 296-201.000 County Fitness Center	8,391	0.01%	34	0	34	1	35
27 101-101.000 Bd of Commissioners	336,564	0.57%	1,364	0	1,364	24	1,388
28 101-194.000 Insurance & Bonds	385,000	0.65%	1,560	0	1,560	28	1,588
29 101-208.000 Employee Other Fringe B	303,555	0.51%	1,230	0	1,230	22	1,252
30 101-215.000 Clerk	703,656	1.19%	2,851	0	2,851	50	2,902
31 101-229.000 Record Management	105,525	0.18%	428	0	428	8	435
32 101-233.000 Project Management	218,977	0.37%	887	0	887	16	903
33 101-243.000 Land Information Services	124,554	0.21%	505	0	505	9	514
34 101-245.000 Remonumentation	84,896	0.14%	344	0	344	6	350
35 101-257.000 Equalization	522,285	0.89%	2,116	0	2,116	37	2,154
36 101-262.000 Elections	280,163	0.47%	1,135	0	1,135	20	1,155
37 101-265.260 FM Animal Control	36,384	0.06%	147	0	147	3	150
39 101-283.000 Circuit Court	745,543	1.26%	3,021	0	3,021	54	3,074
40 101-284.000 Circuit Court - Family Divi	736,946	1.25%	2,986	0	2,986	53	3,039
41 101-286.000 District Court	1,738,263	2.95%	7,043	0	7,043	125	7,168
42 101-287.000 Probation - District Court	448,788	0.76%	1,818	0	1,818	32	1,851
43 101-294.148 Probate Court	517,924	0.88%	2,099	0	2,099	37	2,136
44 101-294.150 Guardian	18,161	0.03%	74	0	74	1	75
45 101-295.000 Probation - Circuit Court	7,034	0.01%	29	0	29	1	29
46 101-296.000 Pros Attorney	1,735,363	2.94%	7,032	0	7,032	125	7,156
47 101-298.000 Family Counseling Servic	3,000	0.01%	12	0	12	0	12
48 101-299.000 Jury Board	1,988	0.00%	8	0	8	0	8

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

FY 2022
11/17/2023

Legal Services Allocations

Dept:19 101-266.000 Administration Legal Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 101-301.301 Sheriff	5,817,225	9.86%	\$23,571	\$0	\$23,571	\$417	\$23,988
50 101-301.303 SWET	114,860	0.19%	465	0	465	8	474
51 101-301.305 Secondary Road Patrol	361,177	0.61%	1,463	0	1,463	26	1,489
52 101-301.314 Reserves	46,842	0.08%	190	0	190	3	193
53 101-301.315 Detective	842,086	1.43%	3,412	0	3,412	60	3,472
54 101-301.331 Marine	100,707	0.17%	408	0	408	7	415
55 101-301.351 Jail	4,409,460	7.47%	17,867	0	17,867	316	18,183
56 101-301.352 Inmate Program	374,512	0.63%	1,517	0	1,517	27	1,544
57 101-301.426 Emerg Management	125,555	0.21%	509	0	509	9	518
58 101-301.427 LEPC	32,676	0.06%	132	0	132	2	135
59 101-301.430 Animal Control	120,707	0.20%	489	0	489	9	498
60 101-431.000 Livestock Claims	259	0.00%	1	0	1	0	1
61 101-441.000 DPW	12,497	0.02%	51	0	51	1	52
62 101-442.000 Drain	346,111	0.59%	1,402	0	1,402	25	1,427
63 101-445.000 Drains - Public Benefit	82,371	0.14%	334	0	334	6	340
65 101-601.636 Com Disease	1,293	0.00%	5	0	5	0	5
66 101-648.000 Med Examiner	250,953	0.43%	1,017	0	1,017	18	1,035
67 101-689.000 Veterans Relief	145,164	0.25%	588	0	588	10	599
68 101-710.000 Coop Ext	100,918	0.17%	409	0	409	7	416
69 101-711.000 Register of Deeds	332,459	0.56%	1,347	0	1,347	24	1,371
70 101-728.000 Econ Development	55,000	0.09%	223	0	223	4	227
72 208-751.xxx Parks	922,849	1.56%	3,739	0	3,739	66	3,806
73 215-290.000 Friend of the Court	1,755,642	2.98%	7,114	0	7,114	126	7,240
75 221-601.xxx Health	4,311,629	7.31%	17,470	0	17,470	309	17,780
79 226-528.xxx Solid Waste	951,065	1.61%	3,854	0	3,854	68	3,922
81 245-745.000 Multi Agency Collab Comi	6,716	0.01%	27	0	27	0	28
84 254-430.000 Animal Shelter	85,177	0.14%	345	0	345	6	351
85 256-711.000 Register of Deed Automai	55,020	0.09%	223	0	223	4	227
86 257-301.426 Palisades	5,454	0.01%	22	0	22	0	22
87 260-279.000 Indigent Defense	3,115,684	5.28%	12,624	0	12,624	224	12,848
88 261-325.000 Central Dispatch	3,506,905	5.94%	14,210	0	14,210	252	14,461
89 263-215.000 Concealed Weapons	63,913	0.11%	259	0	259	5	264
90 264-301.362 Local Corrections Officers	33,075	0.06%	134	0	134	2	136
93 269-292.000 Law Library	32,730	0.06%	133	0	133	2	135
95 273-228.000 Technology Contracts	53,208	0.09%	216	0	216	4	219
97 279-276.135 Veterans Treatment Cour	33,609	0.06%	136	0	136	2	139
99 279-276.139 MH Treatment Court	10,680	0.02%	43	0	43	1	44
100 279-276.140 Sobriety Court	57,810	0.10%	234	0	234	4	238
102 279-276.151 SSSPP Grant	105,217	0.18%	426	0	426	8	434
103 279-301.312 HIDTA	7,278	0.01%	29	0	29	1	30
104 279-301.317 FBI CETF	13,204	0.02%	54	0	54	1	54
105 279-301.331 Marine Law	2	0.00%	0	0	0	0	0

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

FY 2022
11/17/2023

Legal Services Allocations

Dept:19 101-266.000 Administration Legal Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
106 279-301.332 Snowmobile Grant	14,248	0.02%	\$58	\$0	\$58	\$1	\$59
107 279-301.335 Highway Saftey - OWI	20,449	0.03%	83	0	83	1	84
110 279-301.340 Medical Marihuana	67,675	0.11%	274	0	274	5	279
111 279-301.345 First Responder Training	564	0.00%	2	0	2	0	2
112 279-301.351 Jail CCAB	56,329	0.10%	228	0	228	4	232
113 279-301.428 Homeland	21,543	0.04%	87	0	87	2	89
116 279-642.000 CESF - COVID19	22,926	0.04%	93	0	93	2	95
117 279-728.000 CBDG -LGES Grant	6,950	0.01%	28	0	28	0	29
119 280-296.228 Victims Rights Grant	174,989	0.30%	709	0	709	13	722
120 286-000.000 Wayland Township	88,111	0.15%	357	0	357	6	363
121 287-301.000 Sheriff Contracts	1,492,709	2.53%	6,048	0	6,048	107	6,155
122 288-596.676 Bus Services	1,760,196	2.98%	7,132	0	7,132	126	7,258
123 288-596.677 Mobility Mgmt	67,707	0.11%	274	0	274	5	279
124 290-000.000 DHS	1,265	0.00%	5	0	5	0	5
136 293-689.000 Veterans Relief	117,638	0.20%	477	0	477	8	485
138 298-672.000 Senior Services	2,605,280	4.42%	10,556	0	10,556	187	10,743
140 401/466/403 Public Improvement Fund	1,971,448	3.34%	7,988	0	7,988	141	8,130
146 661-596.000 Fleet Management	18,059	0.03%	73	0	73	1	74
Subtotal	58,997,777	100.00%	239,054	0	239,054	3,769	242,823
Direct Bills					0		0
Total					\$239,054		\$242,823

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

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

FY 2022
11/17/2023

Allocation Summary

Dept:19 101-266.000 Administration Legal Counsel

Department	Legal Services	Total
3 101-172.000 Administration	\$1,667	\$1,667
4 101-201.000 Finance	1,916	1,916
5 101-223.000 Audit	198	198
6 101-228.000 Information Services	6,905	6,905
7 101-253.000 Treasurer	2,542	2,542
8 101-265.261 FM Courthouse	1,801	1,801
9 101-265.262 FM Central Dispatch	439	439
10 101-265.263 FM Human Services	1,011	1,011
11 101-265.264 FM - MCF	1,321	1,321
12 101-265.265 Facility Management	3,083	3,083
13 101-265.266 FM - Mail/Copy	951	951
14 101-265.268 FM - CMH Clinic	65	65
15 101-265.269 FM - Sheriff/Jail	2,444	2,444
16 101-265.270 FM - Co Svc Bldg	516	516
17 101-265.272 FM - Dumont Complex	223	223
18 101-265.273 FM - Youth Home	231	231
19 101-266.000 Administration Legal Cour	920	920
20 101-270.000 Human Resources	1,792	1,792
21 101-301.316 Courthouse Security	1,066	1,066
23 292-000.000 Child Care	22,514	22,514
24 296-201.000 County Fitness Center	35	35
27 101-101.000 Bd of Commissioners	1,388	1,388
28 101-194.000 Insurance & Bonds	1,588	1,588
29 101-208.000 Employee Other Fringe B	1,252	1,252
30 101-215.000 Clerk	2,902	2,902
31 101-229.000 Record Management	435	435
32 101-233.000 Project Management	903	903
33 101-243.000 Land Information Services	514	514
34 101-245.000 Remonumentation	350	350
35 101-257.000 Equalization	2,154	2,154
36 101-262.000 Elections	1,155	1,155
37 101-265.260 FM Animal Control	150	150
39 101-283.000 Circuit Court	3,074	3,074
40 101-284.000 Circuit Court - Family Divi	3,039	3,039
41 101-286.000 District Court	7,168	7,168
42 101-287.000 Probation - District Court	1,851	1,851
43 101-294.148 Probate Court	2,136	2,136
44 101-294.150 Guardian	75	75
45 101-295.000 Probation - Circuit Court	29	29
46 101-296.000 Pros Attorney	7,156	7,156
47 101-298.000 Family Counseling Servic	12	12

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

FY 2022
11/17/2023

Allocation Summary

Dept:19 101-266.000 Administration Legal Counsel

Department	Legal Services	Total
48 101-299.000 Jury Board	\$8	\$8
49 101-301.301 Sheriff	23,988	23,988
50 101-301.303 SWET	474	474
51 101-301.305 Secondary Road Patrol	1,489	1,489
52 101-301.314 Reserves	193	193
53 101-301.315 Detective	3,472	3,472
54 101-301.331 Marine	415	415
55 101-301.351 Jail	18,183	18,183
56 101-301.352 Inmate Program	1,544	1,544
57 101-301.426 Emerg Management	518	518
58 101-301.427 LEPC	135	135
59 101-301.430 Animal Control	498	498
60 101-431.000 Livestock Claims	1	1
61 101-441.000 DPW	52	52
62 101-442.000 Drain	1,427	1,427
63 101-445.000 Drains - Public Benefit	340	340
65 101-601.636 Com Disease	5	5
66 101-648.000 Med Examiner	1,035	1,035
67 101-689.000 Veterans Relief	599	599
68 101-710.000 Coop Ext	416	416
69 101-711.000 Register of Deeds	1,371	1,371
70 101-728.000 Econ Development	227	227
72 208-751.xxx Parks	3,806	3,806
73 215-290.000 Friend of the Court	7,240	7,240
75 221-601.xxx Health	17,780	17,780
79 226-528.xxx Solid Waste	3,922	3,922
81 245-745.000 Multi Agency Collab Com	28	28
84 254-430.000 Animal Shelter	351	351
85 256-711.000 Register of Deed Automai	227	227
86 257-301.426 Palisades	22	22
87 260-279.000 Indigent Defense	12,848	12,848
88 261-325.000 Central Dispatch	14,461	14,461
89 263-215.000 Concealed Weapons	264	264
90 264-301.362 Local Corrections Officers	136	136
93 269-292.000 Law Library	135	135
95 273-228.000 Technology Contracts	219	219
97 279-276.135 Veterans Treatment Cour	139	139
99 279-276.139 MH Treatment Court	44	44
100 279-276.140 Sobriety Court	238	238
102 279-276.151 SSSPP Grant	434	434
103 279-301.312 HIDTA	30	30

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

FY 2022
11/17/2023

Allocation Summary

Dept:19 101-266.000 Administration Legal Counsel

Department	Legal Services	Total
104 279-301.317 FBI CETF	\$54	\$54
105 279-301.331 Marine Law	0	0
106 279-301.332 Snowmobile Grant	59	59
107 279-301.335 Highway Saftey - OWI	84	84
110 279-301.340 Medical Marihuana	279	279
111 279-301.345 First Responder Training	2	2
112 279-301.351 Jail CCAB	232	232
113 279-301.428 Homeland	89	89
116 279-642.000 CESF - COVID19	95	95
117 279-728.000 CBDG -LGES Grant	29	29
119 280-296.228 Victims Rights Grant	722	722
120 286-000.000 Wayland Township	363	363
121 287-301.000 Sheriff Contracts	6,155	6,155
122 288-596.676 Bus Services	7,258	7,258
123 288-596.677 Mobility Mgmt	279	279
124 290-000.000 DHS	5	5
136 293-689.000 Veterans Relief	485	485
138 298-672.000 Senior Services	10,743	10,743
140 401/466/403 Public Improvement Fund	8,130	8,130
146 661-596.000 Fleet Management	74	74
Total	\$242,823	\$242,823

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 2022
11/17/2023

A. Department Costs

Dept:20 101-270.000 Human Resources

Description		Amount	General Admin	Personnel
<hr/>				
Personnel Costs				
Salaries	S1	288,002	0	288,002
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	97,465	0	97,465
Subtotal - Personnel Costs		<hr/> 385,468	0	<hr/> 385,468
Services & Supplies Cost				
Other Contractual Services	S	0	0	0
Office Supplies	S	2,043	0	2,043
Legal - Court Appt/Other Legal	S	0	0	0
Memberships/subscriptions	S	1,365	0	1,365
Contractual Svcs - Employment	S	3,750	0	3,750
Contractual Svcs - Training & Developr	S	5,882	0	5,882
Contractual Svcs - Leadership	S	9,098	0	9,098
Health Services	S	18,205	0	18,205
Travel Expenses - Routine	S	0	0	0
Education/Training - Room/Board	S	1,414	0	1,414
Education/Training - Travel	S	316	0	316
Education/Training - Registration	S	1,910	0	1,910
Advertising	S	5,091	0	5,091
Office Equipment & Furniture	S	0	0	0
Subtotal - Services & Supplies		<hr/> 49,074	0	<hr/> 49,074
Department Cost Total		434,542	0	434,542
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	<hr/> 0
Total Costs After Adjustments		434,542	0	434,542
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$434,542		<hr/> <hr/> \$434,542

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

FY 2022
11/17/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:20 101-270.000 Human Resources

Department	First Incoming	Second Incoming	Personnel
1 County Services Building	\$654	\$16	\$670
Subtotal - Building Depreciation	654	16	670
2 Copiers	73	0	73
2 Computers	418	0	418
Subtotal - Equipment Depreciation	491	0	491
3 County Admin	3,038	274	3,313
Subtotal - 101-172.000 Administration	3,038	274	3,313
4 Accounting/Finance	4,311	457	4,767
4 Cost Plan	265	0	265
Subtotal - 101-201.000 Finance	4,576	457	5,033
5 Audit	365	3	368
Subtotal - 101-223.000 Audit	365	3	368
6 Network Services	16,874	1,386	18,260
6 Telephone	1,004	0	1,004
Subtotal - 101-228.000 Information Ser	17,877	1,386	19,263
7 General Fund	3,782	560	4,342
Subtotal - 101-253.000 Treasurer	3,782	560	4,342
13 Mail Service	356	26	383
13 Postage	1,155	0	1,155
13 Copy Central	375	0	375
Subtotal - 101-265.266 FM - Mail/Copy	1,886	26	1,912
16 County Svc Building	8,514	2,094	10,609
Subtotal - 101-265.270 FM - Co Svc BI	8,514	2,094	10,609
19 Legal Services	1,761	31	1,792
Subtotal - 101-266.000 Administration I	1,761	31	1,792
20 Personnel	0	4,688	4,688

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

FY 2022
 11/17/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:20 101-270.000 Human Resources

Department	First Incoming	Second Incoming	Personnel
Subtotal - 101-270.000 Human Resour	\$0	\$4,688	\$4,688
24 Health Fitness	0	134	134
Subtotal - 296-201.000 County Fitness	0	134	134
25 Fringe Processing	0	63	63
25 GF Other Fringe	0	250	250
Subtotal - 677.xxx.xxx Fringe Processi	0	313	313
26 General Liability	0	601	601
26 Public Officials Liability	0	1,662	1,662
Subtotal - 677-087.000 Insurance	0	2,263	2,263
Total Incoming	42,945	12,247	55,191
C. Total Allocated		\$489,733	\$489,733
		100.00%	

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

FY 2022
11/17/2023

Personnel Allocations

Dept:20 101-270.000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	2.53	0.62%	\$2,965	\$0	\$2,965	\$0	\$2,965
4 101-201.000 Finance	4.83	1.19%	5,661	0	5,661	0	5,661
6 101-228.000 Information Services	9.60	2.36%	11,252	0	11,252	0	11,252
7 101-253.000 Treasurer	7.46	1.83%	8,744	0	8,744	0	8,744
8 101-265.261 FM Courthouse	1.96	0.48%	2,297	0	2,297	0	2,297
9 101-265.262 FM Central Dispatch	0.18	0.04%	211	0	211	0	211
10 101-265.263 FM Human Services	1.24	0.30%	1,453	0	1,453	0	1,453
12 101-265.265 Facility Management	8.58	2.11%	10,056	0	10,056	0	10,056
13 101-265.266 FM - Mail/Copy	1.00	0.25%	1,172	0	1,172	0	1,172
15 101-265.269 FM - Sheriff/Jail	1.36	0.33%	1,594	0	1,594	0	1,594
16 101-265.270 FM - Co Svc Bldg	0.96	0.24%	1,125	0	1,125	0	1,125
19 101-266.000 Administration Legal Cour	1.00	0.25%	1,172	0	1,172	0	1,172
20 101-270.000 Human Resources	4.00	0.98%	4,688	0	4,688	0	4,688
21 101-301.316 Courthouse Security	4.84	1.19%	5,673	0	5,673	163	5,836
26 677-087.000 Insurance	0.86	0.21%	1,008	0	1,008	29	1,037
27 101-101.000 Bd of Commissioners	7.00	1.72%	8,204	0	8,204	236	8,441
30 101-215.000 Clerk	8.33	2.04%	9,763	0	9,763	281	10,045
31 101-229.000 Record Management	1.50	0.37%	1,758	0	1,758	51	1,809
33 101-243.000 Land Information Services	1.40	0.34%	1,641	0	1,641	47	1,688
35 101-257.000 Equalization	4.98	1.22%	5,837	0	5,837	168	6,005
36 101-262.000 Elections	1.00	0.25%	1,172	0	1,172	34	1,206
37 101-265.260 FM Animal Control	0.11	0.03%	129	0	129	4	133
39 101-283.000 Circuit Court	8.42	2.07%	9,869	0	9,869	284	10,153
40 101-284.000 Circuit Court - Family Divi	5.02	1.23%	5,884	0	5,884	170	6,053
41 101-286.000 District Court	20.95	5.14%	24,555	0	24,555	707	25,262
42 101-287.000 Probation - District Court	4.82	1.18%	5,649	0	5,649	163	5,812
43 101-294.148 Probate Court	3.90	0.96%	4,571	0	4,571	132	4,703
46 101-296.000 Pros Attorney	17.17	4.21%	20,124	0	20,124	580	20,704
49 101-301.301 Sheriff	49.80	12.22%	58,369	0	58,369	1,682	60,050
50 101-301.303 SWET	0.95	0.23%	1,113	0	1,113	32	1,146
51 101-301.305 Secondary Road Patrol	3.02	0.74%	3,540	0	3,540	102	3,642
52 101-301.314 Reserves	1.10	0.27%	1,289	0	1,289	37	1,326
53 101-301.315 Detective	5.86	1.44%	6,868	0	6,868	198	7,066
54 101-301.331 Marine	1.76	0.43%	2,063	0	2,063	59	2,122
55 101-301.351 Jail	34.80	8.54%	40,788	0	40,788	1,175	41,963
56 101-301.352 Inmate Program	4.40	1.08%	5,157	0	5,157	149	5,306
57 101-301.426 Emerg Management	1.02	0.25%	1,196	0	1,196	34	1,230
58 101-301.427 LEPC	0.60	0.15%	703	0	703	20	723
59 101-301.430 Animal Control	1.33	0.33%	1,559	0	1,559	45	1,604
61 101-441.000 DPW	0.20	0.05%	234	0	234	7	241
62 101-442.000 Drain	3.33	0.82%	3,903	0	3,903	112	4,015
67 101-689.000 Veterans Relief	1.97	0.48%	2,309	0	2,309	67	2,375

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

FY 2022
11/17/2023

Personnel Allocations

Dept:20 101-270.000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 101-711.000 Register of Deeds	4.32	1.06%	\$5,063	\$0	\$5,063	\$146	\$5,209
72 208-751.xxx Parks	5.57	1.37%	6,528	0	6,528	188	6,716
73 215-290.000 Friend of the Court	18.14	4.45%	21,261	0	21,261	613	21,874
75 221-601.xxx Health	30.91	7.59%	36,228	0	36,228	1,044	37,272
87 260-279.000 Indigent Defense	8.54	2.10%	10,009	0	10,009	288	10,298
88 261-325.000 Central Dispatch	21.86	5.37%	25,621	0	25,621	738	26,359
89 263-215.000 Concealed Weapons	0.95	0.23%	1,113	0	1,113	32	1,146
95 273-228.000 Technology Contracts	1.00	0.25%	1,172	0	1,172	34	1,206
102 279-276.151 SSSPP Grant	1.00	0.25%	1,172	0	1,172	34	1,206
106 279-301.332 Snowmobile Grant	0.04	0.01%	47	0	47	1	48
119 280-296.228 Victims Rights Grant	2.32	0.57%	2,719	0	2,719	78	2,798
120 286-000.000 Wayland Township	1.99	0.49%	2,332	0	2,332	67	2,400
121 287-301.000 Sheriff Contracts	9.95	2.44%	11,662	0	11,662	336	11,998
122 288-596.676 Bus Services	2.66	0.65%	3,118	0	3,118	90	3,208
123 288-596.677 Mobility Mgmt	1.00	0.25%	1,172	0	1,172	34	1,206
127 292-662.614 Child Care Fund After Car	3.11	0.76%	3,645	0	3,645	105	3,750
128 292-662.653 Child Care Fund Diversior	1.00	0.25%	1,172	0	1,172	34	1,206
130 292-662.656 Child Ccare Fund Admin	4.21	1.03%	4,934	0	4,934	142	5,077
131 292-662.661 Child Care Fund Food Pre	2.66	0.65%	3,118	0	3,118	90	3,208
133 292-662.664 Child Care Fund Juv Dete	15.92	3.91%	18,659	0	18,659	538	19,197
134 292-662.665 Child Care Fund Comm P	5.27	1.29%	6,177	0	6,177	178	6,355
135 292-662.666 Child Care Fund Cheever	14.78	3.63%	17,323	0	17,323	499	17,822
136 293-689.000 Veterans Relief	0.72	0.18%	844	0	844	24	868
138 298-672.000 Senior Services	2.79	0.68%	3,270	0	3,270	94	3,364
144 620-253.000 Tax Reversn	1.00	0.25%	1,172	0	1,172	34	1,206
145 639-442.000 Drain Equipment Revolvir	0.49	0.12%	574	0	574	17	591
146 661-596.000 Fleet Management	0.05	0.01%	59	0	59	2	60
Subtotal	407.39	100.00%	477,487	0	477,487	12,247	489,733
Direct Bills					0		0
Total					\$477,487		\$489,733

Basis Units: FTE Count
Source: Payroll Data

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

FY 2022
11/17/2023

Allocation Summary

Dept:20 101-270.000 Human Resources

Department	Personnel	Total
3 101-172.000 Administration	\$2,965	\$2,965
4 101-201.000 Finance	5,661	5,661
6 101-228.000 Information Services	11,252	11,252
7 101-253.000 Treasurer	8,744	8,744
8 101-265.261 FM Courthouse	2,297	2,297
9 101-265.262 FM Central Dispatch	211	211
10 101-265.263 FM Human Services	1,453	1,453
12 101-265.265 Facility Management	10,056	10,056
13 101-265.266 FM - Mail/Copy	1,172	1,172
15 101-265.269 FM - Sheriff/Jail	1,594	1,594
16 101-265.270 FM - Co Svc Bldg	1,125	1,125
19 101-266.000 Administration Legal Cour	1,172	1,172
20 101-270.000 Human Resources	4,688	4,688
21 101-301.316 Courthouse Security	5,836	5,836
26 677-087.000 Insurance	1,037	1,037
27 101-101.000 Bd of Commissioners	8,441	8,441
30 101-215.000 Clerk	10,045	10,045
31 101-229.000 Record Management	1,809	1,809
33 101-243.000 Land Information Services	1,688	1,688
35 101-257.000 Equalization	6,005	6,005
36 101-262.000 Elections	1,206	1,206
37 101-265.260 FM Animal Control	133	133
39 101-283.000 Circuit Court	10,153	10,153
40 101-284.000 Circuit Court - Family Divi	6,053	6,053
41 101-286.000 District Court	25,262	25,262
42 101-287.000 Probation - District Court	5,812	5,812
43 101-294.148 Probate Court	4,703	4,703
46 101-296.000 Pros Attorney	20,704	20,704
49 101-301.301 Sheriff	60,050	60,050
50 101-301.303 SWET	1,146	1,146
51 101-301.305 Secondary Road Patrol	3,642	3,642
52 101-301.314 Reserves	1,326	1,326
53 101-301.315 Detective	7,066	7,066
54 101-301.331 Marine	2,122	2,122
55 101-301.351 Jail	41,963	41,963
56 101-301.352 Inmate Program	5,306	5,306
57 101-301.426 Emerg Management	1,230	1,230
58 101-301.427 LEPC	723	723
59 101-301.430 Animal Control	1,604	1,604
61 101-441.000 DPW	241	241
62 101-442.000 Drain	4,015	4,015

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

FY 2022
11/17/2023

Allocation Summary

Dept:20 101-270.000 Human Resources

Department	Personnel	Total
67 101-689.000 Veterans Relief	\$2,375	\$2,375
69 101-711.000 Register of Deeds	5,209	5,209
72 208-751.xxx Parks	6,716	6,716
73 215-290.000 Friend of the Court	21,874	21,874
75 221-601.xxx Health	37,272	37,272
87 260-279.000 Indigent Defense	10,298	10,298
88 261-325.000 Central Dispatch	26,359	26,359
89 263-215.000 Concealed Weapons	1,146	1,146
95 273-228.000 Technology Contracts	1,206	1,206
102 279-276.151 SSSPP Grant	1,206	1,206
106 279-301.332 Snowmobile Grant	48	48
119 280-296.228 Victims Rights Grant	2,798	2,798
120 286-000.000 Wayland Township	2,400	2,400
121 287-301.000 Sheriff Contracts	11,998	11,998
122 288-596.676 Bus Services	3,208	3,208
123 288-596.677 Mobility Mgmt	1,206	1,206
127 292-662.614 Child Care Fund After Car	3,750	3,750
128 292-662.653 Child Care Fund Diversior	1,206	1,206
130 292-662.656 Child Ccare Fund Admin	5,077	5,077
131 292-662.661 Child Care Fund Food Pre	3,208	3,208
133 292-662.664 Child Care Fund Juv Dete	19,197	19,197
134 292-662.665 Child Care Fund Comm P	6,355	6,355
135 292-662.666 Child Care Fund Cheever	17,822	17,822
136 293-689.000 Veterans Relief	868	868
138 298-672.000 Senior Services	3,364	3,364
144 620-253.000 Tax Reversn	1,206	1,206
145 639-442.000 Drain Equipment Revolvir	591	591
146 661-596.000 Fleet Management	60	60
Total	\$489,733	\$489,733

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
2 CFR, Part 200 Cost Allocation Plan

FY 2022
 11/17/2023

A. Department Costs

Dept:21 101-301.316 Courthouse Security

Description		Amount	General Admin	Courthouse Security
Personnel Costs				
Salaries	S1	224,808	0	224,808
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	31,730	0	31,730
Subtotal - Personnel Costs		256,538	0	256,538
Services & Supplies Cost				
Other Supplies	S	1,000	0	1,000
Uniform & Accessories	S	961	0	961
Equipment	S	21	0	21
Subtotal - Services & Supplies		1,981	0	1,981
Department Cost Total		258,519	0	258,519
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		258,519	0	258,519
General Admin Distribution			0	0
Grand Total		\$258,519		\$258,519

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

FY 2022
11/17/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:21 101-301.316 Courthouse Security

Department	First Incoming	Second Incoming	Courthouse Security
1 Courthouse Building	\$9,994	\$20	\$10,013
Subtotal - Building Depreciation	9,994	20	10,013
2 Copiers	88	0	88
2 Computers	506	0	506
2 Courthouse	605	0	605
Subtotal - Equipment Depreciation	1,199	0	1,199
3 County Admin	1,807	163	1,971
Subtotal - 101-172.000 Administration	1,807	163	1,971
4 Accounting/Finance	2,276	241	2,517
4 Cost Plan	265	0	265
Subtotal - 101-201.000 Finance	2,541	241	2,782
5 Audit	217	2	219
Subtotal - 101-223.000 Audit	217	2	219
6 Network Services	20,417	1,677	22,094
6 Telephone	1,214	0	1,214
Subtotal - 101-228.000 Information Ser	21,632	1,677	23,309
7 General Fund	1,997	296	2,292
Subtotal - 101-253.000 Treasurer	1,997	296	2,292
8 Courthouse	26,530	13,600	40,130
Subtotal - 101-265.261 FM Courthouse	26,530	13,600	40,130
13 Copy Central	454	0	454
Subtotal - 101-265.266 FM - Mail/Copy	454	0	454
19 Legal Services	1,047	19	1,066
Subtotal - 101-266.000 Administration I	1,047	19	1,066
20 Personnel	5,673	163	5,836

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

FY 2022
11/17/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:21 101-301.316 Courthouse Security

Department	First Incoming	Second Incoming	Courthouse Security
Subtotal - 101-270.000 Human Resour	\$5,673	\$163	\$5,836
21 Courthouse Security	0	18,483	18,483
Subtotal - 101-301.316 Courthouse Se	0	18,483	18,483
24 Health Fitness	0	163	163
Subtotal - 296-201.000 County Fitness	0	163	163
25 Fringe Processing	0	76	76
25 GF Other Fringe	0	303	303
Subtotal - 677.xxx.xxx Fringe Processi	0	379	379
26 General Liability	0	358	358
26 Public Officials Liability	0	2,011	2,011
Subtotal - 677-087.000 Insurance	0	2,369	2,369
Total Incoming	73,091	37,574	110,665
C. Total Allocated		\$369,184	\$369,184
			100.00%

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

FY 2022
11/17/2023

Courthouse Security Allocations

Dept:21 101-301.316 Courthouse Security

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-228.000 Information Services	1,600	3.09%	\$10,261	\$0	\$10,261	\$0	\$10,261
7 101-253.000 Treasurer	2,836	5.48%	18,188	0	18,188	0	18,188
12 101-265.265 Facility Management	2,981	5.77%	19,118	0	19,118	0	19,118
21 101-301.316 Courthouse Security	2,882	5.57%	18,483	0	18,483	0	18,483
27 101-101.000 Bd of Commissioners	14	0.03%	90	0	90	13	102
30 101-215.000 Clerk	4,591	8.88%	29,444	0	29,444	4,166	33,610
39 101-283.000 Circuit Court	9,835	19.02%	63,076	0	63,076	8,925	72,000
40 101-284.000 Circuit Court - Family Divi	5,363	10.37%	34,395	0	34,395	4,867	39,262
41 101-286.000 District Court	4,701	9.09%	30,149	0	30,149	4,266	34,415
42 101-287.000 Probation - District Court	3,232	6.25%	20,728	0	20,728	2,933	23,661
43 101-294.148 Probate Court	2,260	4.37%	14,494	0	14,494	2,051	16,545
45 101-295.000 Probation - Circuit Court	528	1.02%	3,386	0	3,386	479	3,865
46 101-296.000 Pros Attorney	4,964	9.60%	31,836	0	31,836	4,504	36,341
62 101-442.000 Drain	1,784	3.45%	11,441	0	11,441	1,619	13,060
69 101-711.000 Register of Deeds	641	1.24%	4,111	0	4,111	582	4,693
73 215-290.000 Friend of the Court	3,494	6.76%	22,408	0	22,408	3,171	25,579
Subtotal	51,706	100.00%	331,610	0	331,610	37,574	369,184
Direct Bills					0		0
Total					\$331,610		\$369,184

Basis Units: Usable Square Footage
Source: Building Floorplans

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

FY 2022
11/17/2023

Allocation Summary

Dept:21 101-301.316 Courthouse Security

Department	Courthouse Security	Total
6 101-228.000 Information Services	\$10,261	\$10,261
7 101-253.000 Treasurer	18,188	18,188
12 101-265.265 Facility Management	19,118	19,118
21 101-301.316 Courthouse Security	18,483	18,483
27 101-101.000 Bd of Commissioners	102	102
30 101-215.000 Clerk	33,610	33,610
39 101-283.000 Circuit Court	72,000	72,000
40 101-284.000 Circuit Court - Family Divi	39,262	39,262
41 101-286.000 District Court	34,415	34,415
42 101-287.000 Probation - District Court	23,661	23,661
43 101-294.148 Probate Court	16,545	16,545
45 101-295.000 Probation - Circuit Court	3,865	3,865
46 101-296.000 Pros Attorney	36,341	36,341
62 101-442.000 Drain	13,060	13,060
69 101-711.000 Register of Deeds	4,693	4,693
73 215-290.000 Friend of the Court	25,579	25,579
Total	\$369,184	\$369,184

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 2022
 11/17/2023

A. Department Costs

Dept:22 279-000.000 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/> 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 2022
11/17/2023

B. Incoming Costs - (Default Spread Custom%)

Dept:22 279-000.000 Grants

Department	First Incoming	Second Incoming	Grants Indirect
4 Cost Plan	\$265	\$0	\$265
Subtotal - 101-201.000 Finance	265	0	265
Total Incoming	265	0	265
C. Total Allocated		\$265	\$265
		100.12%	

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

FY 2022
11/17/2023

Grants Indirect Allocations

Dept:22 279-000.000 Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97 279-276.135 Veterans Treatment Cour	60	6.59%	\$17	\$0	\$17	\$0	\$17
99 279-276.139 MH Treatment Court	58	6.37%	17	0	17	0	17
100 279-276.140 Sobriety Court	67	7.35%	20	0	20	0	20
102 279-276.151 SSSPP Grant	296	32.49%	86	0	86	0	86
103 279-301.312 HIDTA	85	9.33%	25	0	25	0	25
104 279-301.317 FBI CETF	91	9.99%	27	0	27	0	27
105 279-301.331 Marine Law	5	0.55%	1	0	1	0	1
106 279-301.332 Snowmobile Grant	45	4.94%	13	0	13	0	13
107 279-301.335 Highway Safety - OWI	108	11.86%	31	0	31	0	31
108 279-301.336 Highway Safety - Seatbelt	8	0.88%	2	0	2	0	2
110 279-301.340 Medical Marihuana	14	1.54%	4	0	4	0	4
111 279-301.345 First Responder Training	2	0.22%	1	0	1	0	1
112 279-301.351 Jail CCAB	57	6.26%	17	0	17	0	17
113 279-301.428 Homeland	6	0.66%	2	0	2	0	2
116 279-642.000 CESF - COVID19	4	0.44%	1	0	1	0	1
117 279-728.000 CBDG -LGES Grant	5	0.55%	1	0	1	0	1
Subtotal	911	100.00%	265	0	265	0	265
Direct Bills					0		0
Total					\$265		\$265

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

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

FY 2022
11/17/2023

Allocation Summary

Dept:22 279-000.000 Grants

Department	Grants Indirect	Total
97 279-276.135 Veterans Treatment Cour	\$17	\$17
99 279-276.139 MH Treatment Court	17	17
100 279-276.140 Sobriety Court	20	20
102 279-276.151 SSSPP Grant	86	86
103 279-301.312 HIDTA	25	25
104 279-301.317 FBI CETF	27	27
105 279-301.331 Marine Law	1	1
106 279-301.332 Snowmobile Grant	13	13
107 279-301.335 Highway Saftey - OWI	31	31
108 279-301.336 Highway Safety - Seatbelt	2	2
110 279-301.340 Medical Marihuana	4	4
111 279-301.345 First Responder Training	1	1
112 279-301.351 Jail CCAB	17	17
113 279-301.428 Homeland	2	2
116 279-642.000 CESF - COVID19	1	1
117 279-728.000 CBDG -LGES Grant	1	1
Total	\$265	\$265

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 2022
11/17/2023

A. Department Costs

Dept:23 292-000.000 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 2022
11/17/2023

B. Incoming Costs - (Default Spread Custom%)

Dept:23 292-000.000 Child Care

Department	First Incoming	Second Incoming	Indirect
3 County Admin	\$38,172	\$3,448	\$41,620
Subtotal - 101-172.000 Administration	38,172	3,448	41,620
4 Cost Plan	265	0	265
Subtotal - 101-201.000 Finance	265	0	265
5 Audit	4,586	38	4,623
Subtotal - 101-223.000 Audit	4,586	38	4,623
19 Legal Services	22,122	392	22,514
Subtotal - 101-266.000 Administration I	22,122	392	22,514
26 General Liability	0	7,555	7,555
Subtotal - 677-087.000 Insurance	0	7,555	7,555
Total Incoming	65,145	11,432	76,577
C. Total Allocated		\$76,577	\$76,577
			100.00%

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

FY 2022
11/17/2023

Indirect Allocations

Dept:23 292-000.000 Child Care

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
127 292-662.614 Child Care Fund After Car	384,309.74	7.31%	\$4,760	\$0	\$4,760	\$835	\$5,595
128 292-662.653 Child Care Fund Diversior	86,766.74	1.65%	1,075	0	1,075	189	1,263
129 292-662.654 Child Care Fund Outreact	127,999.92	2.43%	1,585	0	1,585	278	1,863
130 292-662.656 Child Ccare Fund Admin	867,725.72	16.50%	10,747	0	10,747	1,886	12,633
131 292-662.661 Child Care Fund Food Pre	278,475.54	5.29%	3,449	0	3,449	605	4,054
132 292-662.662 Child Care Fund Foster C	389,819.48	7.41%	4,828	0	4,828	847	5,675
133 292-662.664 Child Care Fund Juv Dete	1,284,413.48	24.42%	15,907	0	15,907	2,792	18,699
134 292-662.665 Child Care Fund Comm P	495,446.26	9.42%	6,136	0	6,136	1,077	7,213
135 292-662.666 Child Care Fund Cheever	1,345,033.25	25.57%	16,658	0	16,658	2,923	19,582
Subtotal	5,259,990.13	100.00%	65,145	0	65,145	11,432	76,577
Direct Bills					0		0
Total					\$65,145		\$76,577

Basis Units: Dollar Amount of Expenditures Administered by Program

Source: Financial Statements

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

FY 2022
11/17/2023

Allocation Summary

Dept:23 292-000.000 Child Care

Department	Indirect	Total
127 292-662.614 Child Care Fund After Car	\$5,595	\$5,595
128 292-662.653 Child Care Fund Diversior	1,263	1,263
129 292-662.654 Child Care Fund Outreact	1,863	1,863
130 292-662.656 Child Ccare Fund Admin	12,633	12,633
131 292-662.661 Child Care Fund Food Pre	4,054	4,054
132 292-662.662 Child Care Fund Foster C	5,675	5,675
133 292-662.664 Child Care Fund Juv Dete	18,699	18,699
134 292-662.665 Child Care Fund Comm P	7,213	7,213
135 292-662.666 Child Care Fund Cheever	19,582	19,582
Total	\$76,577	\$76,577

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

FY 2022
11/17/2023

**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 2022
 11/17/2023

A. Department Costs

Dept:24 296-201.000 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 2022
 11/17/2023

B. Incoming Costs - (Default Spread Custom%)

Dept:24 296-201.000 County Fitness Center

Department	First Incoming	Second Incoming	Health Fitness
1 Human Services Building	\$3,304	\$13	\$3,317
Subtotal - Building Depreciation	3,304	13	3,317
3 County Admin	59	5	64
Subtotal - 101-172.000 Administration	59	5	64
4 Accounting/Finance	33	3	36
4 Cost Plan	265	0	265
Subtotal - 101-201.000 Finance	298	3	302
5 Audit	7	0	7
Subtotal - 101-223.000 Audit	7	0	7
7 Non-General Fund	428	56	484
Subtotal - 101-253.000 Treasurer	428	56	484
10 Human Services Building	9,548	5,889	15,437
Subtotal - 101-265.263 FM Human Ser	9,548	5,889	15,437
19 Legal Services	34	1	35
Subtotal - 101-266.000 Administration I	34	1	35
26 General Liability	0	12	12
Subtotal - 677-087.000 Insurance	0	12	12
Total Incoming	13,678	5,979	19,657
C. Total Allocated	\$19,657		\$19,657
			100.00%

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

FY 2022
 11/17/2023

Health Fitness Allocations

Dept:24 296-201.000 County Fitness Center

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	2.53	0.62%	\$85	\$0	\$85	\$0	\$85
4 101-201.000 Finance	4.83	1.19%	162	0	162	0	162
6 101-228.000 Information Services	9.60	2.36%	322	0	322	0	322
7 101-253.000 Treasurer	7.46	1.83%	250	0	250	0	250
8 101-265.261 FM Courthouse	1.96	0.48%	66	0	66	0	66
9 101-265.262 FM Central Dispatch	0.18	0.04%	6	0	6	0	6
10 101-265.263 FM Human Services	1.24	0.30%	42	0	42	0	42
12 101-265.265 Facility Management	8.58	2.11%	288	0	288	0	288
13 101-265.266 FM - Mail/Copy	1.00	0.25%	34	0	34	0	34
15 101-265.269 FM - Sheriff/Jail	1.36	0.33%	46	0	46	0	46
16 101-265.270 FM - Co Svc Bldg	0.96	0.24%	32	0	32	0	32
19 101-266.000 Administration Legal Cour	1.00	0.25%	34	0	34	0	34
20 101-270.000 Human Resources	4.00	0.98%	134	0	134	0	134
21 101-301.316 Courthouse Security	4.84	1.19%	163	0	163	0	163
26 677-087.000 Insurance	0.86	0.21%	29	0	29	14	43
27 101-101.000 Bd of Commissioners	7.00	1.72%	235	0	235	117	352
30 101-215.000 Clerk	8.33	2.04%	280	0	280	139	419
31 101-229.000 Record Management	1.50	0.37%	50	0	50	25	75
33 101-243.000 Land Information Services	1.40	0.34%	47	0	47	23	70
35 101-257.000 Equalization	4.98	1.22%	167	0	167	83	250
36 101-262.000 Elections	1.00	0.25%	34	0	34	17	50
37 101-265.260 FM Animal Control	0.11	0.03%	4	0	4	2	6
39 101-283.000 Circuit Court	8.42	2.07%	283	0	283	141	423
40 101-284.000 Circuit Court - Family Divi	5.02	1.23%	169	0	169	84	252
41 101-286.000 District Court	20.95	5.14%	703	0	703	350	1,053
42 101-287.000 Probation - District Court	4.82	1.18%	162	0	162	81	242
43 101-294.148 Probate Court	3.90	0.96%	131	0	131	65	196
46 101-296.000 Pros Attorney	17.17	4.21%	576	0	576	287	863
49 101-301.301 Sheriff	49.80	12.22%	1,672	0	1,672	832	2,504
50 101-301.303 SWET	0.95	0.23%	32	0	32	16	48
51 101-301.305 Secondary Road Patrol	3.02	0.74%	101	0	101	50	152
52 101-301.314 Reserves	1.10	0.27%	37	0	37	18	55
53 101-301.315 Detective	5.86	1.44%	197	0	197	98	295
54 101-301.331 Marine	1.76	0.43%	59	0	59	29	88
55 101-301.351 Jail	34.80	8.54%	1,168	0	1,168	581	1,750
56 101-301.352 Inmate Program	4.40	1.08%	148	0	148	74	221
57 101-301.426 Emerg Management	1.02	0.25%	34	0	34	17	51
58 101-301.427 LEPC	0.60	0.15%	20	0	20	10	30
59 101-301.430 Animal Control	1.33	0.33%	45	0	45	22	67
61 101-441.000 DPW	0.20	0.05%	7	0	7	3	10
62 101-442.000 Drain	3.33	0.82%	112	0	112	56	167
67 101-689.000 Veterans Relief	1.97	0.48%	66	0	66	33	99

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

FY 2022
11/17/2023

Health Fitness Allocations

Dept:24 296-201.000 County Fitness Center

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 101-711.000 Register of Deeds	4.32	1.06%	\$145	\$0	\$145	\$72	\$217
72 208-751.xxx Parks	5.57	1.37%	187	0	187	93	280
73 215-290.000 Friend of the Court	18.14	4.45%	609	0	609	303	912
75 221-601.xxx Health	30.91	7.59%	1,038	0	1,038	516	1,554
87 260-279.000 Indigent Defense	8.54	2.10%	287	0	287	143	429
88 261-325.000 Central Dispatch	21.86	5.37%	734	0	734	365	1,099
89 263-215.000 Concealed Weapons	0.95	0.23%	32	0	32	16	48
95 273-228.000 Technology Contracts	1.00	0.25%	34	0	34	17	50
102 279-276.151 SSSPP Grant	1.00	0.25%	34	0	34	17	50
106 279-301.332 Snowmobile Grant	0.04	0.01%	1	0	1	1	2
119 280-296.228 Victims Rights Grant	2.32	0.57%	78	0	78	39	117
120 286-000.000 Wayland Township	1.99	0.49%	67	0	67	33	100
121 287-301.000 Sheriff Contracts	9.95	2.44%	334	0	334	166	500
122 288-596.676 Bus Services	2.66	0.65%	89	0	89	44	134
123 288-596.677 Mobility Mgmt	1.00	0.25%	34	0	34	17	50
127 292-662.614 Child Care Fund After Car	3.11	0.76%	104	0	104	52	156
128 292-662.653 Child Care Fund Diversior	1.00	0.25%	34	0	34	17	50
130 292-662.656 Child Ccare Fund Admin	4.21	1.03%	141	0	141	70	212
131 292-662.661 Child Care Fund Food Pre	2.66	0.65%	89	0	89	44	134
133 292-662.664 Child Care Fund Juv Dete	15.92	3.91%	535	0	535	266	800
134 292-662.665 Child Care Fund Comm P	5.27	1.29%	177	0	177	88	265
135 292-662.666 Child Care Fund Cheever	14.78	3.63%	496	0	496	247	743
136 293-689.000 Veterans Relief	0.72	0.18%	24	0	24	12	36
138 298-672.000 Senior Services	2.79	0.68%	94	0	94	47	140
144 620-253.000 Tax Reversn	1.00	0.25%	34	0	34	17	50
145 639-442.000 Drain Equipment Revolvir	0.49	0.12%	16	0	16	8	25
146 661-596.000 Fleet Management	0.05	0.01%	2	0	2	1	3
Subtotal	407.39	100.00%	13,678	0	13,678	5,979	19,657
Direct Bills					0		0
Total					\$13,678		\$19,657

Basis Units: FTE Count
Source: Payroll Data

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

FY 2022
11/17/2023

Allocation Summary

Dept:24 296-201.000 County Fitness Center

Department	Health Fitness	Total
3 101-172.000 Administration	\$85	\$85
4 101-201.000 Finance	162	162
6 101-228.000 Information Services	322	322
7 101-253.000 Treasurer	250	250
8 101-265.261 FM Courthouse	66	66
9 101-265.262 FM Central Dispatch	6	6
10 101-265.263 FM Human Services	42	42
12 101-265.265 Facility Management	288	288
13 101-265.266 FM - Mail/Copy	34	34
15 101-265.269 FM - Sheriff/Jail	46	46
16 101-265.270 FM - Co Svc Bldg	32	32
19 101-266.000 Administration Legal Cour	34	34
20 101-270.000 Human Resources	134	134
21 101-301.316 Courthouse Security	163	163
26 677-087.000 Insurance	43	43
27 101-101.000 Bd of Commissioners	352	352
30 101-215.000 Clerk	419	419
31 101-229.000 Record Management	75	75
33 101-243.000 Land Information Services	70	70
35 101-257.000 Equalization	250	250
36 101-262.000 Elections	50	50
37 101-265.260 FM Animal Control	6	6
39 101-283.000 Circuit Court	423	423
40 101-284.000 Circuit Court - Family Divi	252	252
41 101-286.000 District Court	1,053	1,053
42 101-287.000 Probation - District Court	242	242
43 101-294.148 Probate Court	196	196
46 101-296.000 Pros Attorney	863	863
49 101-301.301 Sheriff	2,504	2,504
50 101-301.303 SWET	48	48
51 101-301.305 Secondary Road Patrol	152	152
52 101-301.314 Reserves	55	55
53 101-301.315 Detective	295	295
54 101-301.331 Marine	88	88
55 101-301.351 Jail	1,750	1,750
56 101-301.352 Inmate Program	221	221
57 101-301.426 Emerg Management	51	51
58 101-301.427 LEPC	30	30
59 101-301.430 Animal Control	67	67
61 101-441.000 DPW	10	10
62 101-442.000 Drain	167	167

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

FY 2022
11/17/2023

Allocation Summary

Dept:24 296-201.000 County Fitness Center

Department	Health Fitness	Total
67 101-689.000 Veterans Relief	\$99	\$99
69 101-711.000 Register of Deeds	217	217
72 208-751.xxx Parks	280	280
73 215-290.000 Friend of the Court	912	912
75 221-601.xxx Health	1,554	1,554
87 260-279.000 Indigent Defense	429	429
88 261-325.000 Central Dispatch	1,099	1,099
89 263-215.000 Concealed Weapons	48	48
95 273-228.000 Technology Contracts	50	50
102 279-276.151 SSSPP Grant	50	50
106 279-301.332 Snowmobile Grant	2	2
119 280-296.228 Victims Rights Grant	117	117
120 286-000.000 Wayland Township	100	100
121 287-301.000 Sheriff Contracts	500	500
122 288-596.676 Bus Services	134	134
123 288-596.677 Mobility Mgmt	50	50
127 292-662.614 Child Care Fund After Car	156	156
128 292-662.653 Child Care Fund Diversior	50	50
130 292-662.656 Child Ccare Fund Admin	212	212
131 292-662.661 Child Care Fund Food Pre	134	134
133 292-662.664 Child Care Fund Juv Dete	800	800
134 292-662.665 Child Care Fund Comm P	265	265
135 292-662.666 Child Care Fund Cheever	743	743
136 293-689.000 Veterans Relief	36	36
138 298-672.000 Senior Services	140	140
144 620-253.000 Tax Reversn	50	50
145 639-442.000 Drain Equipment Revolvir	25	25
146 661-596.000 Fleet Management	3	3
Total	\$19,657	\$19,657

**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 2022
 11/17/2023

A. Department Costs

Dept:25 677.xxx.xxx Fringe Processing

Description	Amount	General Admin	Fringe Processing	GF Other Fringe
Personnel Costs				
Salaries	0	0	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0
Services & Supplies Cost				
Unemployment Compensation (1010-8 P)	15,612	0	0	15,612
Subtotal - Services & Supplies	15,612	0	0	15,612
Department Cost Total	15,612	0	0	15,612
Adjustments to Cost				
Subtotal - Adjustments	0	0	0	0
Total Costs After Adjustments	15,612	0	0	15,612
General Admin Distribution		0	0	0
Grand Total	\$15,612		\$0	\$15,612

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

FY 2022
11/17/2023

B. Incoming Costs - (Default Spread Custom%)

Dept:25 677.xxx.xxx Fringe Processing

Department	First Incoming	Second Incoming	Fringe Processing	GF Other Fringe
4 Accounting/Finance	\$3,381	\$358	\$3,739	\$0
4 Cost Plan	531	0	531	0
Subtotal - 101-201.000 Finance	3,911	358	4,269	0
7 Non-General Fund	2,459	320	2,778	0
Subtotal - 101-253.000 Treasurer	2,459	320	2,778	0
Total Incoming	6,370	678	7,048	0
C. Total Allocated		\$22,660	\$7,048	\$15,612
			31.10%	68.90%

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

FY 2022
11/17/2023

Fringe Processing Allocations

Dept:25 677.xxx.xxx Fringe Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	2.53	0.62%	\$40	\$0	\$40	\$0	\$40
4 101-201.000 Finance	4.83	1.19%	76	0	76	0	76
6 101-228.000 Information Services	9.60	2.36%	150	0	150	0	150
7 101-253.000 Treasurer	7.46	1.83%	117	0	117	0	117
8 101-265.261 FM Courthouse	1.96	0.48%	31	0	31	0	31
9 101-265.262 FM Central Dispatch	0.18	0.04%	3	0	3	0	3
10 101-265.263 FM Human Services	1.24	0.30%	19	0	19	0	19
12 101-265.265 Facility Management	8.58	2.11%	134	0	134	0	134
13 101-265.266 FM - Mail/Copy	1.00	0.25%	16	0	16	0	16
15 101-265.269 FM - Sheriff/Jail	1.36	0.33%	21	0	21	0	21
16 101-265.270 FM - Co Svc Bldg	0.96	0.24%	15	0	15	0	15
19 101-266.000 Administration Legal Cour	1.00	0.25%	16	0	16	0	16
20 101-270.000 Human Resources	4.00	0.98%	63	0	63	0	63
21 101-301.316 Courthouse Security	4.84	1.19%	76	0	76	0	76
26 677-087.000 Insurance	0.86	0.21%	13	0	13	2	15
27 101-101.000 Bd of Commissioners	7.00	1.72%	109	0	109	13	123
30 101-215.000 Clerk	8.33	2.04%	130	0	130	16	146
31 101-229.000 Record Management	1.50	0.37%	23	0	23	3	26
33 101-243.000 Land Information Services	1.40	0.34%	22	0	22	3	25
35 101-257.000 Equalization	4.98	1.22%	78	0	78	9	87
36 101-262.000 Elections	1.00	0.25%	16	0	16	2	18
37 101-265.260 FM Animal Control	0.11	0.03%	2	0	2	0	2
39 101-283.000 Circuit Court	8.42	2.07%	132	0	132	16	148
40 101-284.000 Circuit Court - Family Divi	5.02	1.23%	78	0	78	10	88
41 101-286.000 District Court	20.95	5.14%	328	0	328	40	367
42 101-287.000 Probation - District Court	4.82	1.18%	75	0	75	9	84
43 101-294.148 Probate Court	3.90	0.96%	61	0	61	7	68
46 101-296.000 Pros Attorney	17.17	4.21%	268	0	268	33	301
49 101-301.301 Sheriff	49.80	12.22%	779	0	779	94	873
50 101-301.303 SWET	0.95	0.23%	15	0	15	2	17
51 101-301.305 Secondary Road Patrol	3.02	0.74%	47	0	47	6	53
52 101-301.314 Reserves	1.10	0.27%	17	0	17	2	19
53 101-301.315 Detective	5.86	1.44%	92	0	92	11	103
54 101-301.331 Marine	1.76	0.43%	28	0	28	3	31
55 101-301.351 Jail	34.80	8.54%	544	0	544	66	610
56 101-301.352 Inmate Program	4.40	1.08%	69	0	69	8	77
57 101-301.426 Emerg Management	1.02	0.25%	16	0	16	2	18
58 101-301.427 LEPC	0.60	0.15%	9	0	9	1	11
59 101-301.430 Animal Control	1.33	0.33%	21	0	21	3	23
61 101-441.000 DPW	0.20	0.05%	3	0	3	0	4
62 101-442.000 Drain	3.33	0.82%	52	0	52	6	58
67 101-689.000 Veterans Relief	1.97	0.48%	31	0	31	4	35

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

FY 2022
 11/17/2023

Fringe Processing Allocations

Dept:25 677.xxx.xxx Fringe Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 101-711.000 Register of Deeds	4.32	1.06%	\$68	\$0	\$68	\$8	\$76
72 208-751.xxx Parks	5.57	1.37%	87	0	87	11	98
73 215-290.000 Friend of the Court	18.14	4.45%	284	0	284	34	318
75 221-601.xxx Health	30.91	7.59%	483	0	483	59	542
87 260-279.000 Indigent Defense	8.54	2.10%	134	0	134	16	150
88 261-325.000 Central Dispatch	21.86	5.37%	342	0	342	41	383
89 263-215.000 Concealed Weapons	0.95	0.23%	15	0	15	2	17
95 273-228.000 Technology Contracts	1.00	0.25%	16	0	16	2	18
102 279-276.151 SSSPP Grant	1.00	0.25%	16	0	16	2	18
106 279-301.332 Snowmobile Grant	0.04	0.01%	1	0	1	0	1
119 280-296.228 Victims Rights Grant	2.32	0.57%	36	0	36	4	41
120 286-000.000 Wayland Township	1.99	0.49%	31	0	31	4	35
121 287-301.000 Sheriff Contracts	9.95	2.44%	156	0	156	19	174
122 288-596.676 Bus Services	2.66	0.65%	42	0	42	5	47
123 288-596.677 Mobility Mgmt	1.00	0.25%	16	0	16	2	18
127 292-662.614 Child Care Fund After Car	3.11	0.76%	49	0	49	6	55
128 292-662.653 Child Care Fund Diversior	1.00	0.25%	16	0	16	2	18
130 292-662.656 Child Ccare Fund Admin	4.21	1.03%	66	0	66	8	74
131 292-662.661 Child Care Fund Food Pre	2.66	0.65%	42	0	42	5	47
133 292-662.664 Child Care Fund Juv Dete	15.92	3.91%	249	0	249	30	279
134 292-662.665 Child Care Fund Comm P	5.27	1.29%	82	0	82	10	92
135 292-662.666 Child Care Fund Cheever	14.78	3.63%	231	0	231	28	259
136 293-689.000 Veterans Relief	0.72	0.18%	11	0	11	1	13
138 298-672.000 Senior Services	2.79	0.68%	44	0	44	5	49
144 620-253.000 Tax Reversn	1.00	0.25%	16	0	16	2	18
145 639-442.000 Drain Equipment Revolvir	0.49	0.12%	8	0	8	1	9
146 661-596.000 Fleet Management	0.05	0.01%	1	0	1	0	1
Subtotal	407.39	100.00%	6,370	0	6,370	678	7,048
Direct Bills					0		0
Total					\$6,370		\$7,048

Basis Units: FTE Count
 Source: Payroll Data

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

FY 2022
11/17/2023

GF Other Fringe Allocations

Dept:25 677.xxx.xxx Fringe Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	2.53	1.01%	\$158	\$0	\$158	\$0	\$158
4 101-201.000 Finance	4.83	1.94%	302	0	302	0	302
6 101-228.000 Information Services	9.60	3.85%	601	0	601	0	601
7 101-253.000 Treasurer	7.46	2.99%	467	0	467	0	467
8 101-265.261 FM Courthouse	1.96	0.79%	123	0	123	0	123
9 101-265.262 FM Central Dispatch	0.18	0.07%	11	0	11	0	11
10 101-265.263 FM Human Services	1.24	0.50%	78	0	78	0	78
12 101-265.265 Facility Management	8.58	3.44%	537	0	537	0	537
13 101-265.266 FM - Mail/Copy	1.00	0.40%	63	0	63	0	63
15 101-265.269 FM - Sheriff/Jail	1.36	0.55%	85	0	85	0	85
16 101-265.270 FM - Co Svc Bldg	0.96	0.38%	60	0	60	0	60
19 101-266.000 Administration Legal Cour	1.00	0.40%	63	0	63	0	63
20 101-270.000 Human Resources	4.00	1.60%	250	0	250	0	250
21 101-301.316 Courthouse Security	4.84	1.94%	303	0	303	0	303
26 677-087.000 Insurance	0.86	0.34%	54	0	54	0	54
27 101-101.000 Bd of Commissioners	7.00	2.81%	438	0	438	0	438
30 101-215.000 Clerk	8.33	3.34%	521	0	521	0	521
31 101-229.000 Record Management	1.50	0.60%	94	0	94	0	94
33 101-243.000 Land Information Services	1.40	0.56%	88	0	88	0	88
35 101-257.000 Equalization	4.98	2.00%	312	0	312	0	312
36 101-262.000 Elections	1.00	0.40%	63	0	63	0	63
37 101-265.260 FM Animal Control	0.11	0.04%	7	0	7	0	7
39 101-283.000 Circuit Court	8.42	3.38%	527	0	527	0	527
40 101-284.000 Circuit Court - Family Divi	5.02	2.01%	314	0	314	0	314
41 101-286.000 District Court	20.95	8.40%	1,311	0	1,311	0	1,311
42 101-287.000 Probation - District Court	4.82	1.93%	302	0	302	0	302
43 101-294.148 Probate Court	3.90	1.56%	244	0	244	0	244
46 101-296.000 Pros Attorney	17.17	6.88%	1,075	0	1,075	0	1,075
49 101-301.301 Sheriff	49.80	19.96%	3,117	0	3,117	0	3,117
50 101-301.303 SWET	0.95	0.38%	59	0	59	0	59
51 101-301.305 Secondary Road Patrol	3.02	1.21%	189	0	189	0	189
52 101-301.314 Reserves	1.10	0.44%	69	0	69	0	69
53 101-301.315 Detective	5.86	2.35%	367	0	367	0	367
54 101-301.331 Marine	1.76	0.71%	110	0	110	0	110
55 101-301.351 Jail	34.80	13.95%	2,178	0	2,178	0	2,178
56 101-301.352 Inmate Program	4.40	1.76%	275	0	275	0	275
57 101-301.426 Emerg Management	1.02	0.41%	64	0	64	0	64
58 101-301.427 LEPC	0.60	0.24%	38	0	38	0	38
59 101-301.430 Animal Control	1.33	0.53%	83	0	83	0	83
61 101-441.000 DPW	0.20	0.08%	13	0	13	0	13
62 101-442.000 Drain	3.33	1.33%	208	0	208	0	208
67 101-689.000 Veterans Relief	1.97	0.79%	123	0	123	0	123

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

FY 2022
11/17/2023

GF Other Fringe Allocations

Dept:25 677.xxx.xxx Fringe Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 101-711.000 Register of Deeds	4.32	1.73%	\$270	\$0	\$270	\$0	\$270
Subtotal	249.46	100.00%	15,612	0	15,612	0	15,612
Direct Bills					0		0
Total					\$15,612		\$15,612

Basis Units: FTE Count
Source: Payroll Data

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

FY 2022
11/17/2023

Allocation Summary

Dept:25 677.xxx.xxx Fringe Processing

Department	Fringe Processing	GF Other Fringe	Total
3 101-172.000 Administration	\$40	\$158	\$198
4 101-201.000 Finance	76	302	378
6 101-228.000 Information Services	150	601	751
7 101-253.000 Treasurer	117	467	584
8 101-265.261 FM Courthouse	31	123	153
9 101-265.262 FM Central Dispatch	3	11	14
10 101-265.263 FM Human Services	19	78	97
12 101-265.265 Facility Management	134	537	671
13 101-265.266 FM - Mail/Copy	16	63	78
15 101-265.269 FM - Sheriff/Jail	21	85	106
16 101-265.270 FM - Co Svc Bldg	15	60	75
19 101-266.000 Administration Legal Cour	16	63	78
20 101-270.000 Human Resources	63	250	313
21 101-301.316 Courthouse Security	76	303	379
26 677-087.000 Insurance	15	54	69
27 101-101.000 Bd of Commissioners	123	438	561
30 101-215.000 Clerk	146	521	667
31 101-229.000 Record Management	26	94	120
33 101-243.000 Land Information Services	25	88	112
35 101-257.000 Equalization	87	312	399
36 101-262.000 Elections	18	63	80
37 101-265.260 FM Animal Control	2	7	9
39 101-283.000 Circuit Court	148	527	675
40 101-284.000 Circuit Court - Family Divi	88	314	402
41 101-286.000 District Court	367	1,311	1,678
42 101-287.000 Probation - District Court	84	302	386
43 101-294.148 Probate Court	68	244	312
46 101-296.000 Pros Attorney	301	1,075	1,376
49 101-301.301 Sheriff	873	3,117	3,990
50 101-301.303 SWET	17	59	76
51 101-301.305 Secondary Road Patrol	53	189	242
52 101-301.314 Reserves	19	69	88
53 101-301.315 Detective	103	367	469
54 101-301.331 Marine	31	110	141
55 101-301.351 Jail	610	2,178	2,788
56 101-301.352 Inmate Program	77	275	353
57 101-301.426 Emerg Management	18	64	82
58 101-301.427 LEPC	11	38	48
59 101-301.430 Animal Control	23	83	107
61 101-441.000 DPW	4	13	16
62 101-442.000 Drain	58	208	267

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

FY 2022
11/17/2023

Allocation Summary

Dept:25 677.xxx.xxx Fringe Processing

Department	Fringe Processing	GF Other Fringe	Total
67 101-689.000 Veterans Relief	\$35	\$123	\$158
69 101-711.000 Register of Deeds	76	270	346
72 208-751.xxx Parks	98	0	98
73 215-290.000 Friend of the Court	318	0	318
75 221-601.xxx Health	542	0	542
87 260-279.000 Indigent Defense	150	0	150
88 261-325.000 Central Dispatch	383	0	383
89 263-215.000 Concealed Weapons	17	0	17
95 273-228.000 Technology Contracts	18	0	18
102 279-276.151 SSSPP Grant	18	0	18
106 279-301.332 Snowmobile Grant	1	0	1
119 280-296.228 Victims Rights Grant	41	0	41
120 286-000.000 Wayland Township	35	0	35
121 287-301.000 Sheriff Contracts	174	0	174
122 288-596.676 Bus Services	47	0	47
123 288-596.677 Mobility Mgmt	18	0	18
127 292-662.614 Child Care Fund After Car	55	0	55
128 292-662.653 Child Care Fund Diversior	18	0	18
130 292-662.656 Child Ccare Fund Admin	74	0	74
131 292-662.661 Child Care Fund Food Pre	47	0	47
133 292-662.664 Child Care Fund Juv Dete	279	0	279
134 292-662.665 Child Care Fund Comm P	92	0	92
135 292-662.666 Child Care Fund Cheever	259	0	259
136 293-689.000 Veterans Relief	13	0	13
138 298-672.000 Senior Services	49	0	49
144 620-253.000 Tax Reversn	18	0	18
145 639-442.000 Drain Equipment Revolvir	9	0	9
146 661-596.000 Fleet Management	1	0	1
Total	\$7,048	\$15,612	\$22,660

**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**

FY 2022
11/17/2023

A. Department Costs

Dept:26 677-087.000 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	1,149,028	0	271,143	72,152	388,562	168,316	248,855
Subtotal - Services & Supplies		1,149,028	0	271,143	72,152	388,562	168,316	248,855
Department Cost Total		1,149,028	0	271,143	72,152	388,562	168,316	248,855
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		1,149,028	0	271,143	72,152	388,562	168,316	248,855
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$1,149,028		\$271,143	\$72,152	\$388,562	\$168,316	\$248,855

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

FY 2022
11/17/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:26 677-087.000 Insurance

Department	First Incoming	Second Incoming	Property Insurance	General Liability	Law Enforcement Liability	Public Officials Liability	Auto Liability
2 Copiers	\$16	\$0	\$4	\$1	\$5	\$2	\$3
2 Computers	90	0	21	6	30	13	19
Subtotal - Equipment Depreciation	106	0	25	7	36	15	23
4 Accounting/Finance	109	12	29	8	41	18	26
4 Cost Plan	1,327	0	313	83	449	194	287
Subtotal - 101-201.000 Finance	1,436	12	342	91	490	212	314
6 Network Services	3,628	298	926	247	1,328	575	850
6 Telephone	216	0	51	14	73	32	47
Subtotal - 101-228.000 Information Ser	3,844	298	977	260	1,401	607	897
7 Non-General Fund	14	2	4	1	5	2	3
Subtotal - 101-253.000 Treasurer	14	2	4	1	5	2	3
13 Copy Central	81	0	19	5	27	12	17
Subtotal - 101-265.266 FM - Mail/Copy	81	0	19	5	27	12	17
20 Personnel	1,008	29	245	65	351	152	225
Subtotal - 101-270.000 Human Resour	1,008	29	245	65	351	152	225
24 Health Fitness	29	14	10	3	15	6	9
Subtotal - 296-201.000 County Fitness	29	14	10	3	15	6	9
25 Fringe Processing	13	2	4	1	5	2	3
25 GF Other Fringe	54	0	13	3	18	8	12
Subtotal - 677.xxx.xxx Fringe Processii	67	2	16	4	23	10	15
26 Public Officials Liability	0	357	84	22	121	52	77
Subtotal - 677-087.000 Insurance	0	357	84	22	121	52	77
Total Incoming	6,584	714	1,722	458	2,468	1,069	1,580
C. Total Allocated		\$1,156,325	\$272,865	\$72,610	\$391,030	\$169,385	\$250,435
			23.60%	6.28%	33.82%	14.65%	21.66%

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

FY 2022
11/17/2023

Property Insurance Allocations

Dept:26 677-087.000 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265.261 FM Courthouse	35,666,966	22.24%	\$60,652	\$0	\$60,652	\$0	\$60,652
9 101-265.262 FM Central Dispatch	9,168,470	5.72%	15,591	0	15,591	0	15,591
10 101-265.263 FM Human Services	20,095,154	12.53%	34,172	0	34,172	0	34,172
11 101-265.264 FM - MCF	15,865,575	9.89%	26,980	0	26,980	0	26,980
12 101-265.265 Facility Management	175,486	0.11%	298	0	298	0	298
14 101-265.268 FM - CMH Clinic	2,199,774	1.37%	3,741	0	3,741	0	3,741
15 101-265.269 FM - Sheriff/Jail	55,794,616	34.79%	94,879	0	94,879	0	94,879
16 101-265.270 FM - Co Svc Bldg	8,629,633	5.38%	14,675	0	14,675	0	14,675
18 101-265.273 FM - Youth Home	6,254,582	3.90%	10,636	0	10,636	0	10,636
37 101-265.260 FM Animal Control	1,381,096	0.86%	2,349	0	2,349	36	2,384
72 208-751.xxx Parks	1,420,923	0.89%	2,416	0	2,416	37	2,453
122 288-596.676 Bus Services	3,709,393	2.31%	6,308	0	6,308	96	6,404
Subtotal	160,361,668	100.00%	272,697	0	272,697	168	272,865
Direct Bills					0		0
Total					\$272,697		\$272,865

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

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

FY 2022
11/17/2023

General Liability Allocations

Dept:26 677-087.000 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	411,366	0.78%	\$569	\$0	\$569	\$0	\$569
4 101-201.000 Finance	472,899	0.90%	654	0	654	0	654
5 101-223.000 Audit	48,880	0.09%	68	0	68	0	68
6 101-228.000 Information Services	1,704,226	3.25%	2,358	0	2,358	0	2,358
7 101-253.000 Treasurer	627,384	1.20%	868	0	868	0	868
8 101-265.261 FM Courthouse	444,524	0.85%	615	0	615	0	615
9 101-265.262 FM Central Dispatch	108,340	0.21%	150	0	150	0	150
10 101-265.263 FM Human Services	249,571	0.48%	345	0	345	0	345
11 101-265.264 FM - MCF	325,959	0.62%	451	0	451	0	451
12 101-265.265 Facility Management	760,906	1.45%	1,053	0	1,053	0	1,053
13 101-265.266 FM - Mail/Copy	234,820	0.45%	325	0	325	0	325
14 101-265.268 FM - CMH Clinic	16,103	0.03%	22	0	22	0	22
15 101-265.269 FM - Sheriff/Jail	603,098	1.15%	835	0	835	0	835
16 101-265.270 FM - Co Svc Bldg	127,302	0.24%	176	0	176	0	176
17 101-265.272 FM - Dumont Complex	54,932	0.10%	76	0	76	0	76
18 101-265.273 FM - Youth Home	56,924	0.11%	79	0	79	0	79
20 101-270.000 Human Resources	434,542	0.83%	601	0	601	0	601
21 101-301.316 Courthouse Security	258,519	0.49%	358	0	358	0	358
23 292-000.000 Child Care	5,459,650	10.41%	7,555	0	7,555	0	7,555
24 296-201.000 County Fitness Center	8,391	0.02%	12	0	12	0	12
27 101-101.000 Bd of Commissioners	336,564	0.64%	466	0	466	0	466
28 101-194.000 Insurance & Bonds	385,000	0.73%	533	0	533	0	533
29 101-208.000 Employee Other Fringe B	303,555	0.58%	420	0	420	0	420
30 101-215.000 Clerk	703,656	1.34%	974	0	974	1	975
31 101-229.000 Record Management	105,525	0.20%	146	0	146	0	146
33 101-243.000 Land Information Services	124,554	0.24%	172	0	172	0	172
34 101-245.000 Remonumentation	84,896	0.16%	117	0	117	0	118
35 101-257.000 Equalization	522,285	1.00%	723	0	723	1	723
36 101-262.000 Elections	280,163	0.53%	388	0	388	0	388
37 101-265.260 FM Animal Control	36,384	0.07%	50	0	50	0	50
39 101-283.000 Circuit Court	745,543	1.42%	1,032	0	1,032	1	1,033
40 101-284.000 Circuit Court - Family Divi	736,946	1.41%	1,020	0	1,020	1	1,021
41 101-286.000 District Court	1,738,263	3.31%	2,405	0	2,405	2	2,407
42 101-287.000 Probation - District Court	448,788	0.86%	621	0	621	1	622
43 101-294.148 Probate Court	517,924	0.99%	717	0	717	1	717
44 101-294.150 Guardian	18,161	0.03%	25	0	25	0	25
45 101-295.000 Probation - Circuit Court	7,034	0.01%	10	0	10	0	10
46 101-296.000 Pros Attorney	1,735,363	3.31%	2,401	0	2,401	2	2,403
47 101-298.000 Family Counseling Servic	3,000	0.01%	4	0	4	0	4
48 101-299.000 Jury Board	1,988	0.00%	3	0	3	0	3
49 101-301.301 Sheriff	5,817,225	11.09%	8,050	0	8,050	7	8,056
50 101-301.303 SWET	114,860	0.22%	159	0	159	0	159

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

FY 2022
11/17/2023

General Liability Allocations

Dept:26 677-087.000 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 101-301.305 Secondary Road Patrol	361,177	0.69%	\$500	\$0	\$500	\$0	\$500
52 101-301.314 Reserves	46,842	0.09%	65	0	65	0	65
53 101-301.315 Detective	842,086	1.61%	1,165	0	1,165	1	1,166
54 101-301.331 Marine	100,707	0.19%	139	0	139	0	139
55 101-301.351 Jail	4,409,460	8.41%	6,102	0	6,102	5	6,107
56 101-301.352 Inmate Program	374,512	0.71%	518	0	518	0	519
57 101-301.426 Emerg Management	125,555	0.24%	174	0	174	0	174
58 101-301.427 LEPC	32,676	0.06%	45	0	45	0	45
59 101-301.430 Animal Control	120,707	0.23%	167	0	167	0	167
60 101-431.000 Livestock Claims	259	0.00%	0	0	0	0	0
61 101-441.000 DPW	12,497	0.02%	17	0	17	0	17
62 101-442.000 Drain	346,111	0.66%	479	0	479	0	479
63 101-445.000 Drains - Public Benefit	82,371	0.16%	114	0	114	0	114
65 101-601.636 Com Disease	1,293	0.00%	2	0	2	0	2
66 101-648.000 Med Examiner	250,953	0.48%	347	0	347	0	348
67 101-689.000 Veterans Relief	145,164	0.28%	201	0	201	0	201
68 101-710.000 Coop Ext	100,918	0.19%	140	0	140	0	140
69 101-711.000 Register of Deeds	332,459	0.63%	460	0	460	0	460
70 101-728.000 Econ Development	55,000	0.10%	76	0	76	0	76
72 208-751.xxx Parks	922,849	1.76%	1,277	0	1,277	1	1,278
73 215-290.000 Friend of the Court	1,755,642	3.35%	2,429	0	2,429	2	2,431
75 221-601.xxx Health	4,311,629	8.22%	5,966	0	5,966	5	5,971
79 226-528.xxx Solid Waste	951,065	1.81%	1,316	0	1,316	1	1,317
81 245-745.000 Multi Agency Collab Comi	6,716	0.01%	9	0	9	0	9
84 254-430.000 Animal Shelter	85,177	0.16%	118	0	118	0	118
85 256-711.000 Register of Deed Automai	55,020	0.10%	76	0	76	0	76
86 257-301.426 Palisades	5,454	0.01%	8	0	8	0	8
87 260-279.000 Indigent Defense	3,115,684	5.94%	4,311	0	4,311	3	4,315
89 263-215.000 Concealed Weapons	63,913	0.12%	88	0	88	0	89
90 264-301.362 Local Corrections Officers	33,075	0.06%	46	0	46	0	46
93 269-292.000 Law Library	32,730	0.06%	45	0	45	0	45
95 273-228.000 Technology Contracts	53,208	0.10%	74	0	74	0	74
97 279-276.135 Veterans Treatment Cour	33,609	0.06%	47	0	47	0	47
99 279-276.139 MH Treatment Court	10,680	0.02%	15	0	15	0	15
100 279-276.140 Sobriety Court	57,810	0.11%	80	0	80	0	80
102 279-276.151 SSSPP Grant	105,217	0.20%	146	0	146	0	146
103 279-301.312 HIDTA	7,278	0.01%	10	0	10	0	10
104 279-301.317 FBI CETF	13,204	0.03%	18	0	18	0	18
105 279-301.331 Marine Law	2	0.00%	0	0	0	0	0
106 279-301.332 Snowmobile Grant	14,248	0.03%	20	0	20	0	20
107 279-301.335 Highway Saftey - OWI	20,449	0.04%	28	0	28	0	28
110 279-301.340 Medical Marihuana	67,675	0.13%	94	0	94	0	94

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

FY 2022
11/17/2023

General Liability Allocations

Dept:26 677-087.000 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
112 279-301.351 Jail CCAB	56,329	0.11%	\$78	\$0	\$78	\$0	\$78
113 279-301.428 Homeland	21,543	0.04%	30	0	30	0	30
116 279-642.000 CESF - COVID19	22,926	0.04%	32	0	32	0	32
117 279-728.000 CBDG -LGES Grant	6,950	0.01%	10	0	10	0	10
119 280-296.228 Victims Rights Grant	174,989	0.33%	242	0	242	0	242
120 286-000.000 Wayland Township	88,111	0.17%	122	0	122	0	122
121 287-301.000 Sheriff Contracts	1,492,709	2.85%	2,066	0	2,066	2	2,067
122 288-596.676 Bus Services	1,760,196	3.36%	2,436	0	2,436	2	2,438
123 288-596.677 Mobility Mgmt	67,707	0.13%	94	0	94	0	94
124 290-000.000 DHS	1,265	0.00%	2	0	2	0	2
136 293-689.000 Veterans Relief	117,638	0.22%	163	0	163	0	163
140 401/466/403 Public Improvement Fund	1,971,448	3.76%	2,728	0	2,728	2	2,730
146 661-596.000 Fleet Management	18,059	0.03%	25	0	25	0	25
Subtotal	52,438,964	100.00%	72,565	0	72,565	45	72,610
Direct Bills					0		0
Total					\$72,565		\$72,610

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

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

FY 2022
11/17/2023

Law Enforcement Liability Allocations

Dept:26 677-087.000 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 101-301.301 Sheriff	100	100.00%	\$390,789	\$0	\$390,789	\$241	\$391,030
Subtotal	100	100.00%	390,789	0	390,789	241	391,030
Direct Bills					0		0
Total					\$390,789		\$391,030

Basis Units: Direct to Sheriff
Source:

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

FY 2022
 11/17/2023

Public Officials Liability Allocations

Dept:26 677-087.000 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	2.53	0.62%	\$1,051	\$0	\$1,051	\$0	\$1,051
4 101-201.000 Finance	4.83	1.19%	2,007	0	2,007	0	2,007
6 101-228.000 Information Services	9.60	2.36%	3,989	0	3,989	0	3,989
7 101-253.000 Treasurer	7.46	1.83%	3,100	0	3,100	0	3,100
8 101-265.261 FM Courthouse	1.96	0.48%	814	0	814	0	814
9 101-265.262 FM Central Dispatch	0.18	0.04%	75	0	75	0	75
10 101-265.263 FM Human Services	1.24	0.30%	515	0	515	0	515
12 101-265.265 Facility Management	8.58	2.11%	3,565	0	3,565	0	3,565
13 101-265.266 FM - Mail/Copy	1.00	0.25%	416	0	416	0	416
15 101-265.269 FM - Sheriff/Jail	1.36	0.33%	565	0	565	0	565
16 101-265.270 FM - Co Svc Bldg	0.96	0.24%	399	0	399	0	399
19 101-266.000 Administration Legal Cour	1.00	0.25%	416	0	416	0	416
20 101-270.000 Human Resources	4.00	0.98%	1,662	0	1,662	0	1,662
21 101-301.316 Courthouse Security	4.84	1.19%	2,011	0	2,011	0	2,011
26 677-087.000 Insurance	0.86	0.21%	357	0	357	0	357
27 101-101.000 Bd of Commissioners	7.00	1.72%	2,909	0	2,909	2	2,911
30 101-215.000 Clerk	8.33	2.04%	3,461	0	3,461	2	3,464
31 101-229.000 Record Management	1.50	0.37%	623	0	623	0	624
33 101-243.000 Land Information Services	1.40	0.34%	582	0	582	0	582
35 101-257.000 Equalization	4.98	1.22%	2,069	0	2,069	1	2,071
36 101-262.000 Elections	1.00	0.25%	416	0	416	0	416
37 101-265.260 FM Animal Control	0.11	0.03%	46	0	46	0	46
39 101-283.000 Circuit Court	8.42	2.07%	3,499	0	3,499	2	3,501
40 101-284.000 Circuit Court - Family Divi	5.02	1.23%	2,086	0	2,086	1	2,087
41 101-286.000 District Court	20.95	5.14%	8,705	0	8,705	6	8,711
42 101-287.000 Probation - District Court	4.82	1.18%	2,003	0	2,003	1	2,004
43 101-294.148 Probate Court	3.90	0.96%	1,621	0	1,621	1	1,622
46 101-296.000 Pros Attorney	17.17	4.21%	7,135	0	7,135	5	7,140
49 101-301.301 Sheriff	49.80	12.22%	20,693	0	20,693	15	20,708
50 101-301.303 SWET	0.95	0.23%	395	0	395	0	395
51 101-301.305 Secondary Road Patrol	3.02	0.74%	1,255	0	1,255	1	1,256
52 101-301.314 Reserves	1.10	0.27%	457	0	457	0	457
53 101-301.315 Detective	5.86	1.44%	2,435	0	2,435	2	2,437
54 101-301.331 Marine	1.76	0.43%	731	0	731	1	732
55 101-301.351 Jail	34.80	8.54%	14,460	0	14,460	10	14,470
56 101-301.352 Inmate Program	4.40	1.08%	1,828	0	1,828	1	1,830
57 101-301.426 Emerg Management	1.02	0.25%	424	0	424	0	424
58 101-301.427 LEPC	0.60	0.15%	249	0	249	0	249
59 101-301.430 Animal Control	1.33	0.33%	553	0	553	0	553
61 101-441.000 DPW	0.20	0.05%	83	0	83	0	83
62 101-442.000 Drain	3.33	0.82%	1,384	0	1,384	1	1,385
67 101-689.000 Veterans Relief	1.97	0.48%	819	0	819	1	819

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

FY 2022
11/17/2023

Public Officials Liability Allocations

Dept:26 677-087.000 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 101-711.000 Register of Deeds	4.32	1.06%	\$1,795	\$0	\$1,795	\$1	\$1,796
72 208-751.xxx Parks	5.57	1.37%	2,314	0	2,314	2	2,316
73 215-290.000 Friend of the Court	18.14	4.45%	7,538	0	7,538	5	7,543
75 221-601.xxx Health	30.91	7.59%	12,844	0	12,844	9	12,853
87 260-279.000 Indigent Defense	8.54	2.10%	3,549	0	3,549	3	3,551
88 261-325.000 Central Dispatch	21.86	5.37%	9,083	0	9,083	6	9,090
89 263-215.000 Concealed Weapons	0.95	0.23%	395	0	395	0	395
95 273-228.000 Technology Contracts	1.00	0.25%	416	0	416	0	416
102 279-276.151 SSSPP Grant	1.00	0.25%	416	0	416	0	416
106 279-301.332 Snowmobile Grant	0.04	0.01%	17	0	17	0	17
119 280-296.228 Victims Rights Grant	2.32	0.57%	964	0	964	1	965
120 286-000.000 Wayland Township	1.99	0.49%	827	0	827	1	827
121 287-301.000 Sheriff Contracts	9.95	2.44%	4,134	0	4,134	3	4,137
122 288-596.676 Bus Services	2.66	0.65%	1,105	0	1,105	1	1,106
123 288-596.677 Mobility Mgmt	1.00	0.25%	416	0	416	0	416
127 292-662.614 Child Care Fund After Car	3.11	0.76%	1,292	0	1,292	1	1,293
128 292-662.653 Child Care Fund Diversior	1.00	0.25%	416	0	416	0	416
130 292-662.656 Child Ccare Fund Admin	4.21	1.03%	1,749	0	1,749	1	1,751
131 292-662.661 Child Care Fund Food Pre	2.66	0.65%	1,105	0	1,105	1	1,106
133 292-662.664 Child Care Fund Juv Dete	15.92	3.91%	6,615	0	6,615	5	6,620
134 292-662.665 Child Care Fund Comm P	5.27	1.29%	2,190	0	2,190	2	2,191
135 292-662.666 Child Care Fund Cheever	14.78	3.63%	6,141	0	6,141	4	6,146
136 293-689.000 Veterans Relief	0.72	0.18%	299	0	299	0	299
138 298-672.000 Senior Services	2.79	0.68%	1,159	0	1,159	1	1,160
144 620-253.000 Tax Reversn	1.00	0.25%	416	0	416	0	416
145 639-442.000 Drain Equipment Revolvir	0.49	0.12%	204	0	204	0	204
146 661-596.000 Fleet Management	0.05	0.01%	21	0	21	0	21
Subtotal	407.39	100.00%	169,280	0	169,280	105	169,385
Direct Bills					0		0
Total					\$169,280		\$169,385

Basis Units: FTE Count
Source: Payroll Data

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

FY 2022
11/17/2023

Auto Liability Allocations

Dept:26 677-087.000 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-228.000 Information Services	2.00	1.20%	\$3,015	\$0	\$3,015	\$0	\$3,015
12 101-265.265 Facility Management	9.00	5.42%	13,569	0	13,569	0	13,569
35 101-257.000 Equalization	1.50	0.90%	2,262	0	2,262	1	2,263
49 101-301.301 Sheriff	77.00	46.39%	116,094	0	116,094	77	116,171
57 101-301.426 Emerg Management	3.00	1.81%	4,523	0	4,523	3	4,526
62 101-442.000 Drain	3.00	1.81%	4,523	0	4,523	3	4,526
72 208-751.xxx Parks	7.00	4.22%	10,554	0	10,554	7	10,561
73 215-290.000 Friend of the Court	1.00	0.60%	1,508	0	1,508	1	1,509
75 221-601.xxx Health	9.00	5.42%	13,569	0	13,569	9	13,578
87 260-279.000 Indigent Defense	2.00	1.20%	3,015	0	3,015	2	3,017
120 286-000.000 Wayland Township	2.00	1.20%	3,015	0	3,015	2	3,017
121 287-301.000 Sheriff Contracts	3.00	1.81%	4,523	0	4,523	3	4,526
122 288-596.676 Bus Services	29.00	17.47%	43,724	0	43,724	29	43,753
127 292-662.614 Child Care Fund After Car	3.00	1.81%	4,523	0	4,523	3	4,526
134 292-662.665 Child Care Fund Comm P	4.00	2.41%	6,031	0	6,031	4	6,035
135 292-662.666 Child Care Fund Cheever	3.00	1.81%	4,523	0	4,523	3	4,526
141 512-671.000 MCF	1.00	0.60%	1,508	0	1,508	1	1,509
146 661-596.000 Fleet Management	6.50	3.92%	9,800	0	9,800	6	9,807
Subtotal	166.00	100.00%	250,280	0	250,280	155	250,435
Direct Bills					0		0
Total					\$250,280		\$250,435

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**

FY 2022
11/17/2023

Allocation Summary

Dept:26 677-087.000 Insurance

Department	Property Insurance	General Liability	Law Enforcement Liability	Public Officials Liability	Auto Liability	Total
3 101-172.000 Administration	\$0	\$569	\$0	\$1,051	\$0	\$1,621
4 101-201.000 Finance	0	654	0	2,007	0	2,661
5 101-223.000 Audit	0	68	0	0	0	68
6 101-228.000 Information Services	0	2,358	0	3,989	3,015	9,363
7 101-253.000 Treasurer	0	868	0	3,100	0	3,968
8 101-265.261 FM Courthouse	60,652	615	0	814	0	62,082
9 101-265.262 FM Central Dispatch	15,591	150	0	75	0	15,816
10 101-265.263 FM Human Services	34,172	345	0	515	0	35,033
11 101-265.264 FM - MCF	26,980	451	0	0	0	27,431
12 101-265.265 Facility Management	298	1,053	0	3,565	13,569	18,486
13 101-265.266 FM - Mail/Copy	0	325	0	416	0	740
14 101-265.268 FM - CMH Clinic	3,741	22	0	0	0	3,763
15 101-265.269 FM - Sheriff/Jail	94,879	835	0	565	0	96,279
16 101-265.270 FM - Co Svc Bldg	14,675	176	0	399	0	15,250
17 101-265.272 FM - Dumont Complex	0	76	0	0	0	76
18 101-265.273 FM - Youth Home	10,636	79	0	0	0	10,715
19 101-266.000 Administration Legal Cour	0	0	0	416	0	416
20 101-270.000 Human Resources	0	601	0	1,662	0	2,263
21 101-301.316 Courthouse Security	0	358	0	2,011	0	2,369
23 292-000.000 Child Care	0	7,555	0	0	0	7,555
24 296-201.000 County Fitness Center	0	12	0	0	0	12
26 677-087.000 Insurance	0	0	0	357	0	357
27 101-101.000 Bd of Commissioners	0	466	0	2,911	0	3,377
28 101-194.000 Insurance & Bonds	0	533	0	0	0	533
29 101-208.000 Employee Other Fringe B	0	420	0	0	0	420
30 101-215.000 Clerk	0	975	0	3,464	0	4,438
31 101-229.000 Record Management	0	146	0	624	0	770
33 101-243.000 Land Information Services	0	172	0	582	0	755
34 101-245.000 Remonumentation	0	118	0	0	0	118
35 101-257.000 Equalization	0	723	0	2,071	2,263	5,057
36 101-262.000 Elections	0	388	0	416	0	804
37 101-265.260 FM Animal Control	2,384	50	0	46	0	2,480
39 101-283.000 Circuit Court	0	1,033	0	3,501	0	4,534
40 101-284.000 Circuit Court - Family Divi	0	1,021	0	2,087	0	3,108
41 101-286.000 District Court	0	2,407	0	8,711	0	11,119
42 101-287.000 Probation - District Court	0	622	0	2,004	0	2,626
43 101-294.148 Probate Court	0	717	0	1,622	0	2,339
44 101-294.150 Guardian	0	25	0	0	0	25
45 101-295.000 Probation - Circuit Court	0	10	0	0	0	10
46 101-296.000 Pros Attorney	0	2,403	0	7,140	0	9,543
47 101-298.000 Family Counseling Servic	0	4	0	0	0	4

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

FY 2022
11/17/2023

Allocation Summary

Dept:26 677-087.000 Insurance

Department	Property Insurance	General Liability	Law Enforcement Liability	Public Officials Liability	Auto Liability	Total
48 101-299.000 Jury Board	\$0	\$3	\$0	\$0	\$0	\$3
49 101-301.301 Sheriff	0	8,056	391,030	20,708	116,171	535,965
50 101-301.303 SWET	0	159	0	395	0	554
51 101-301.305 Secondary Road Patrol	0	500	0	1,256	0	1,756
52 101-301.314 Reserves	0	65	0	457	0	522
53 101-301.315 Detective	0	1,166	0	2,437	0	3,603
54 101-301.331 Marine	0	139	0	732	0	871
55 101-301.351 Jail	0	6,107	0	14,470	0	20,577
56 101-301.352 Inmate Program	0	519	0	1,830	0	2,348
57 101-301.426 Emerg Management	0	174	0	424	4,526	5,124
58 101-301.427 LEPC	0	45	0	249	0	295
59 101-301.430 Animal Control	0	167	0	553	0	720
60 101-431.000 Livestock Claims	0	0	0	0	0	0
61 101-441.000 DPW	0	17	0	83	0	100
62 101-442.000 Drain	0	479	0	1,385	4,526	6,390
63 101-445.000 Drains - Public Benefit	0	114	0	0	0	114
65 101-601.636 Com Disease	0	2	0	0	0	2
66 101-648.000 Med Examiner	0	348	0	0	0	348
67 101-689.000 Veterans Relief	0	201	0	819	0	1,020
68 101-710.000 Coop Ext	0	140	0	0	0	140
69 101-711.000 Register of Deeds	0	460	0	1,796	0	2,257
70 101-728.000 Econ Development	0	76	0	0	0	76
72 208-751.xxx Parks	2,453	1,278	0	2,316	10,561	16,608
73 215-290.000 Friend of the Court	0	2,431	0	7,543	1,509	11,483
75 221-601.xxx Health	0	5,971	0	12,853	13,578	32,403
79 226-528.xxx Solid Waste	0	1,317	0	0	0	1,317
81 245-745.000 Multi Agency Collab Com	0	9	0	0	0	9
84 254-430.000 Animal Shelter	0	118	0	0	0	118
85 256-711.000 Register of Deed Automai	0	76	0	0	0	76
86 257-301.426 Palisades	0	8	0	0	0	8
87 260-279.000 Indigent Defense	0	4,315	0	3,551	3,017	10,883
88 261-325.000 Central Dispatch	0	0	0	9,090	0	9,090
89 263-215.000 Concealed Weapons	0	89	0	395	0	484
90 264-301.362 Local Corrections Officers	0	46	0	0	0	46
93 269-292.000 Law Library	0	45	0	0	0	45
95 273-228.000 Technology Contracts	0	74	0	416	0	490
97 279-276.135 Veterans Treatment Cour	0	47	0	0	0	47
99 279-276.139 MH Treatment Court	0	15	0	0	0	15
100 279-276.140 Sobriety Court	0	80	0	0	0	80
102 279-276.151 SSSPP Grant	0	146	0	416	0	562
103 279-301.312 HIDTA	0	10	0	0	0	10

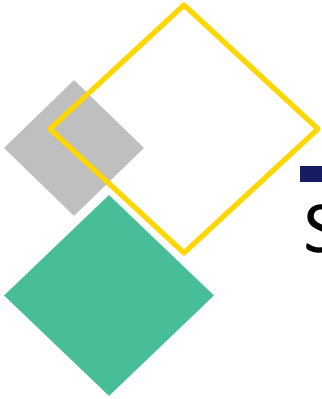
**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2022
11/17/2023

Allocation Summary

Dept:26 677-087.000 Insurance

Department	Property Insurance	General Liability	Law Enforcement Liability	Public Officials Liability	Auto Liability	Total
104 279-301.317 FBI CETF	\$0	\$18	\$0	\$0	\$0	\$18
105 279-301.331 Marine Law	0	0	0	0	0	0
106 279-301.332 Snowmobile Grant	0	20	0	17	0	36
107 279-301.335 Highway Saftey - OWI	0	28	0	0	0	28
110 279-301.340 Medical Marihuana	0	94	0	0	0	94
112 279-301.351 Jail CCAB	0	78	0	0	0	78
113 279-301.428 Homeland	0	30	0	0	0	30
116 279-642.000 CESF - COVID19	0	32	0	0	0	32
117 279-728.000 CBDG -LGES Grant	0	10	0	0	0	10
119 280-296.228 Victims Rights Grant	0	242	0	965	0	1,207
120 286-000.000 Wayland Township	0	122	0	827	3,017	3,967
121 287-301.000 Sheriff Contracts	0	2,067	0	4,137	4,526	10,731
122 288-596.676 Bus Services	6,404	2,438	0	1,106	43,753	53,700
123 288-596.677 Mobility Mgmt	0	94	0	416	0	510
124 290-000.000 DHS	0	2	0	0	0	2
127 292-662.614 Child Care Fund After Car	0	0	0	1,293	4,526	5,819
128 292-662.653 Child Care Fund Diversior	0	0	0	416	0	416
130 292-662.656 Child Ccare Fund Admin	0	0	0	1,751	0	1,751
131 292-662.661 Child Care Fund Food Pre	0	0	0	1,106	0	1,106
133 292-662.664 Child Care Fund Juv Dete	0	0	0	6,620	0	6,620
134 292-662.665 Child Care Fund Comm P	0	0	0	2,191	6,035	8,226
135 292-662.666 Child Care Fund Cheever	0	0	0	6,146	4,526	10,672
136 293-689.000 Veterans Relief	0	163	0	299	0	462
138 298-672.000 Senior Services	0	0	0	1,160	0	1,160
140 401/466/403 Public Improvement Fund	0	2,730	0	0	0	2,730
141 512-671.000 MCF	0	0	0	0	1,509	1,509
144 620-253.000 Tax Reversn	0	0	0	416	0	416
145 639-442.000 Drain Equipment Revolvir	0	0	0	204	0	204
146 661-596.000 Fleet Management	0	25	0	21	9,807	9,852
Total	\$272,865	\$72,610	\$391,030	\$169,385	\$250,435	\$1,156,325



Section 6: Internal Service Funds Reconciliation

Allegan County, Michigan
Internal Service Funds
Year Ending December 31, 2019

	Internal Service Funds
Operating Revenue	
Charges for Services	\$ 5,083,173
Other revenue	788,284
Total Operating Revenue	5,871,457
 Operating Expenses	
Expenses	5,340,833
Depreciation	-
Total Operating Expenses	5,340,833
 Operating Income (Loss)	530,624
 Non-operating revenues (expenses)	
Investment earnings	-
Interest expenses	-
 Income (Loss) before transfers	530,624
 Transfers	
Transfers In (Out)	-
 Change in net position	530,624
 Net assets, beginning of the year	6,078,664
 Net assets end of the year	6,609,288
 A-87 Adjustments	
Current Year Adjustments	-
 Adjusted Net Assets	6,609,288
 Sixty days reserve	877,945
 Available months reserve	1.24

Allegan County, Michigan
Internal Service Funds
Year Ending December 31, 2020

	Internal Service Funds
Operating Revenue	
Charges for Services	\$ 4,708,495
Other revenue	275,468
Total Operating Revenue	4,983,963
Operating Expenses	
Expenses	5,550,850
Depreciation	-
Total Operating Expenses	5,550,850
Operating Income (Loss)	(566,887)
Non-operating revenues (expenses)	
Investment earnings	-
Interest expenses	-
Income (Loss) before transfers	(566,887)
Transfers	
Transfers In (Out)	-
Change in net position	(566,887)
Net assets, beginning of the year	6,609,288
Net assets end of the year	6,042,401
A-87 Adjustments	
Current Year Adjustments	-
Adjusted Net Assets	6,042,401
Sixty days reserve	912,468
Available months reserve	1.09

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, Michigan
Internal Service Funds
Year Ending December 31, 2021

	6770 Self- Insurance	6612 Fleet Management	Total Internal Service Funds
Operating Revenue			
Charges for Services	\$ 5,287,462	\$ -	\$ 5,287,462
Other revenue	322,208	17,801	340,009
Total Operating Revenue	<u>5,609,670</u>	<u>17,801</u>	<u>5,627,471</u>
Operating Expenses			
Expenses	6,491,979	18,059	6,510,038
Depreciation	-	-	-
Total Operating Expenses	<u>6,491,979</u>	<u>18,059</u>	<u>6,510,038</u>
Operating Income (Loss)	(882,309)	(258)	(882,567)
Non-operating revenues (expenses)			
Investment earnings	-	-	-
Interest expenses	-	-	-
Income (Loss) before transfers	<u>(882,309)</u>	<u>(258)</u>	<u>(882,567)</u>
Transfers			
Transfers In (Out)	(500,000)	-	-
Change in net position	(1,382,309)	(258)	(882,567)
Net assets, beginning of the year	<u>5,311,218</u>	<u>390</u>	<u>5,311,608</u>
Net assets end of the year	3,928,909	132	4,429,041
A-87 Adjustments			
Current Year Adjustments	500,000	-	-
Adjusted Net Assets	<u>4,428,909</u>	<u>132</u>	<u>4,429,041</u>
Sixty days reserve	1,067,175	2,969	1,070,143
Available months reserve	0.68	0.01	0.68
monthly expense	540,998	1,505	542,503
monthly available assets	369,076	11	369,087

Allegan County
Combining Statement of Net Position
Internal Service Funds
December 31, 2022

	Internal Service		
	677 Self- Insurance	661 Fleet Management	Total Internal Service Funds
ASSETS			
<i>Current Assets</i>			
Cash and pooled investments	\$ 4,170,787	\$ 915	\$ 4,171,702
Accounts receivable	2,970	--	2,970
Prepays	548,346	--	548,346
Total Current Assets	4,722,103	915	4,723,018
<i>Noncurrent Assets</i>			
Total Assets	4,722,103	915	4,723,018
LIABILITIES			
<i>Current Liabilities</i>			
Accounts payable	--	520	520
Accrued liabilities	793,194	263	793,457
Total Liabilities	793,194	783	793,977
NET POSITION			
<i>Unrestricted</i>	3,928,909	132	3,929,041
Total Net Position	\$ 3,928,909	\$ 132	\$ 3,929,041

Allegan County
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2022

	Internal Service		
	677 Self- Insurance	661 Fleet Management	Total Internal Service Funds
Operating Revenues			
Charges for services	\$ 5,287,462	\$ --	\$ 5,287,462
Other revenues	322,208	17,801	340,009
<i>Total Operating Revenues</i>	5,609,670	17,801	5,627,471
Operating Expenses			
Administrative expense	--	18,059	18,059
Insurance and employee benefits expense	6,491,979	--	6,491,979
<i>Total Operating Expenses</i>	6,491,979	18,059	6,510,038
<i>Operating Income (Loss)</i>	(882,309)	(258)	(882,567)
<i>Income Before Contributions and Transfers</i>	(882,309)	(258)	(882,567)
Transfers out	(500,000)	--	(500,000)
<i>Change In Net Position</i>	(1,382,309)	(258)	(1,382,567)
<i>Net Position at Beginning of Period</i>	5,311,218	390	5,311,608
<i>Net Position at End of Period</i>	\$ 3,928,909	\$ 132	\$ 3,929,041

Allegan County
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2022

	<u>Internal Service</u>		
	<u>677 Self-Insurance</u>	<u>661 Fleet Management</u>	
Cash Flows from Operating Activities			
Cash received from interfund charges	\$ 5,609,772	\$ 17,801	\$ 5,627,573
Cash payments for fleet management	-	(23,786)	(23,786)
Cash payments for insurance and employee benefits	(5,953,321)	208	(5,953,113)
Net Cash Used by Operating Activities	<u>(343,549)</u>	<u>(5,777)</u>	<u>(349,326)</u>
Cash Flows from Non-capital Financing Activities			
Transfers to other funds	(500,000)	-	(500,000)
Net Cash Used by Non-capital Financing Activities	<u>(500,000)</u>	<u>-</u>	<u>(500,000)</u>
Net Decrease in Cash and Pooled Investments	(843,549)	(5,777)	(849,326)
<i>Cash and Pooled Investments - Beginning of Year</i>	5,014,336	6,692	5,021,028
Cash and Pooled Investments - End of Year	<u>\$ 4,170,787</u>	<u>\$ 915</u>	<u>\$ 4,171,702</u>
Reconciliation of Operating Income (Loss) to			
Net Cash Provided by (Used in) Operating Activities			
Operating Income (Loss)	\$ (882,309)	\$ (258)	\$ (882,567)
Adjustments to Reconcile Operating Income (Loss) to			
Net Cash Provided by (Used in) Operating Activities			
Changes in Assets and Liabilities			
Accounts receivable	102	-	102
Prepays	148,064	-	148,064
Accounts payable	(11,094)	(5,727)	(16,821)
Accrued liabilities	401,688	208	401,896
Net Cash Used by Operating Activities	<u>\$ (343,549)</u>	<u>\$ (5,777)</u>	<u>\$ (349,326)</u>