



Allegan County, Michigan

Cost Allocation Plan

- 2 CFR Part 200 Federal Plan -

Based on Actual Expenditures for the Fiscal Year Ending December 31, 2019

MGT CONSULTING | GREAT LAKES REGION
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Section 1: Introduction

Introduction

The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of Allegan County, Michigan (“the County”) based on actual expenditures for fiscal year ending December 31, 2019. MGT Consulting Group, 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

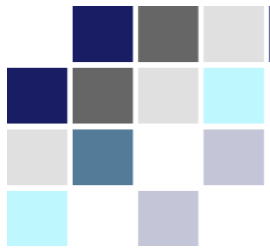
This is to certify that I have reviewed the indirect cost plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this plan are for the fiscal year ending December 31, 2019 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2021 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.

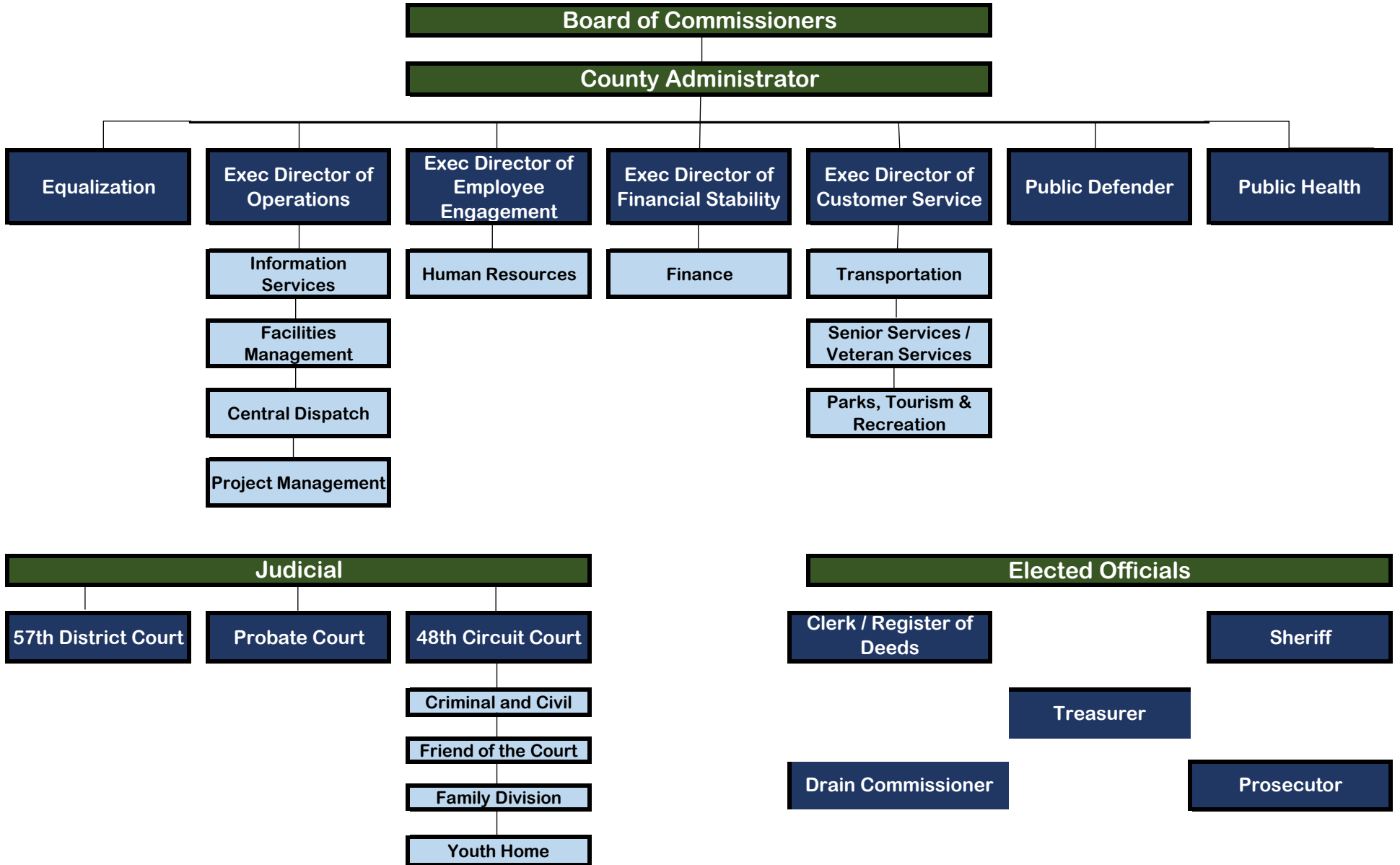
Allegan County, Michigan

Signature:	<u>lorna nenciarini</u> <small>Digitally signed by lorna nenciarini DN: cn=lorna.nenciarini, o=allegan county, ou=finance department, email=lornan@allegancounty.org, c=US Date: 2020.11.23 10:20:16 -0500</small>
Name of Official:	<u>Lorna Nenciarini</u>
Title:	<u>Executive Director of Finance</u>
Date:	<u>November 23, 2020</u>



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 FY2019

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

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

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Summary Schedule

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1 Building Depreciation	\$23,728	\$11,342	\$0	\$5,453	\$12,939	\$0	\$0	\$7,798	\$0	\$0
2 Equipment Depreciation	7,471	4,424	3	1,616	3,027	0	0	2,221	0	98
3 101-101 Bd of Commissioners	2,148	4,524	14	1,474	2,093	106	24	1,532	28	292
4 101-172 Administration	4,777	10,061	32	3,278	4,656	235	54	3,408	63	649
5 101-201 Finance	5,107	5,785	696	4,290	4,021	1,996	761	2,210	65	2,786
6 101-202 Audit	781	1,646	5	536	762	38	9	557	10	106
7 101-226 Human Resources	11,501	22,783	35	5,478	4,355	0	0	6,868	0	1,054
8 101-253 Treasurer	4,341	4,917	592	3,646	3,417	1,697	647	1,878	55	2,368
9 101-258/259 Network/Phone	42,475	84,137	128	20,232	16,083	0	0	25,365	0	3,892
10 101-261 FM Courthouse	109,254	52,222	0	25,106	59,576	0	0	35,903	0	0
11 101-262 FM 911 EOC	0	0	0	0	0	0	0	0	0	0
12 101-263 FM Human Services	0	0	0	0	0	0	0	0	0	0
13 101-264 MCF Building	0	0	0	0	0	0	0	0	0	0
14 101-265 Facility Management	0	0	0	0	0	0	0	0	0	0
15 101-266 Mail/Copy	14,277	37,935	24	4,108	476	0	859	559	0	86
16 101-267 MH ACC Connect	0	0	0	0	0	0	0	0	0	0
17 101-268 MH CMH Admin	0	0	0	0	0	0	0	0	0	0
18 101-269 Jail Building	0	0	0	0	0	0	34,671	0	0	0
19 101-270 Co Services Building	0	0	0	0	0	0	0	0	0	0
20 101-272 Dumont LK	0	0	0	0	0	0	0	0	0	0
21 101-273 Youth Home	0	0	0	0	8,364	0	0	0	0	0
22 101-316 Security	52,702	25,191	0	12,111	28,739	0	0	17,319	0	0
23 279.0 Grants	0	0	0	0	0	0	0	0	0	0
24 292.1 Child Care	0	0	0	0	0	0	0	0	0	0
25 296.1 County Fitness Center	539	1,068	2	257	204	0	0	322	0	49
26 677 Fringe Processing	1,280	2,535	4	610	485	0	0	764	0	117
27 677-087 Insurance	2,655	5,341	10	1,403	1,397	32	7	1,662	9	272
Total Current Allocations	283,037	273,911	1,547	89,597	150,594	4,105	37,032	108,367	230	11,769
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$283,037	\$273,911	\$1,547	\$89,597	\$150,594	\$4,105	\$37,032	\$108,367	\$230	\$11,769

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Department	101-215 Clerk	101-225 Equalization	101-229 Pros Attorney	101-236 Register of Deeds	101-257 Coop Ext	101-260 FM Animal	101-271 FAC	101-275 Drain	101-291 Record Management	101-301 Sheriff
1 Building Depreciation	\$11,465	\$2,995	\$11,976	\$1,547	\$2,319	\$0	\$0	\$4,304	\$0	\$0
2 Equipment Depreciation	3,353	520	5,347	762	77	0	0	1,296	136	6,095
3 101-101 Bd of Commissioners	1,928	1,417	3,923	961	289	115	16	1,091	280	15,715
4 101-172 Administration	4,287	3,152	8,724	2,137	642	256	36	2,426	622	34,949
5 101-201 Finance	3,408	2,804	4,726	2,201	1,987	1,681	316	3,203	2,080	18,069
6 101-202 Audit	701	516	1,427	350	105	42	6	397	102	5,717
7 101-226 Human Resources	11,038	5,571	16,123	4,807	822	0	0	4,540	1,459	65,278
8 101-253 Treasurer	2,896	2,383	4,017	1,870	1,689	1,428	268	2,723	1,768	15,358
9 101-258/259 Network/Phone	40,764	20,575	59,542	17,751	3,037	0	0	16,768	5,390	241,077
10 101-261 FM Courthouse	52,788	0	55,144	7,121	0	0	0	19,818	0	0
11 101-262 FM 911 EOC	0	0	0	0	0	0	0	0	0	0
12 101-263 FM Human Services	0	0	0	0	9,833	0	0	0	0	0
13 101-264 MCF Building	0	0	0	0	0	0	0	0	0	0
14 101-265 Facility Management	0	0	0	0	0	10,672	0	0	0	0
15 101-266 Mail/Copy	11,513	2,015	6,864	4,917	5,702	0	0	14,705	119	13,298
16 101-267 MH ACC Connect	0	0	0	0	0	0	0	0	0	0
17 101-268 MH CMH Admin	0	0	0	0	0	0	0	0	0	0
18 101-269 Jail Building	0	0	0	0	0	0	0	0	0	97,149
19 101-270 Co Services Building	0	14,293	0	0	0	0	0	0	0	0
20 101-272 Dumont LK	0	0	0	0	0	3,109	0	0	0	0
21 101-273 Youth Home	0	0	0	0	0	0	0	0	0	0
22 101-316 Security	25,464	0	26,600	3,435	0	0	0	9,560	0	0
23 279.0 Grants	0	0	0	0	0	0	0	0	0	0
24 292.1 Child Care	0	0	0	0	0	0	0	0	0	0
25 296.1 County Fitness Center	517	261	756	225	39	0	0	213	68	3,060
26 677 Fringe Processing	1,228	620	1,794	535	92	0	0	505	162	7,264
27 677-087 Insurance	2,507	2,154	4,001	1,129	231	1,146	2,986	3,379	339	302,161
Total Current Allocations	173,858	59,277	210,964	49,747	26,863	18,449	3,628	84,928	12,525	825,192
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$173,858	\$59,277	\$210,964	\$49,747	\$26,863	\$18,449	\$3,628	\$84,928	\$12,525	\$825,192

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1 Building Depreciation	\$704	\$0	\$0	\$0	\$0	\$0	\$0	\$896	\$0	\$0
2 Equipment Depreciation	31	180	350	407	107	3,678	416	215	108	67
3 101-101 Bd of Commissioners	389	1,043	167	2,323	375	12,958	931	553	354	108
4 101-172 Administration	866	2,319	372	5,166	835	28,818	2,071	1,230	788	240
5 101-201 Finance	2,377	3,603	1,059	4,531	3,278	9,415	4,643	2,275	2,906	1,950
6 101-202 Audit	142	379	61	845	137	4,714	339	201	129	39
7 101-226 Human Resources	336	1,923	3,753	4,355	1,147	39,392	4,459	2,305	1,158	718
8 101-253 Treasurer	2,020	3,062	900	3,851	2,786	8,002	3,946	1,934	2,470	1,657
9 101-258/259 Network/Phone	1,240	7,101	13,859	16,083	4,235	145,476	16,468	8,512	4,277	2,652
10 101-261 FM Courthouse	0	0	0	0	0	0	0	0	0	0
11 101-262 FM 911 EOC	0	0	0	0	0	0	0	0	13,808	0
12 101-263 FM Human Services	0	0	0	0	0	0	0	0	0	0
13 101-264 MCF Building	0	0	0	0	0	0	0	0	0	0
14 101-265 Facility Management	0	0	0	0	0	0	0	0	0	0
15 101-266 Mail/Copy	27	157	306	355	93	3,209	363	291	306	58
16 101-267 MH ACC Connect	0	0	0	0	0	0	0	0	0	0
17 101-268 MH CMH Admin	0	0	0	0	0	0	0	0	0	0
18 101-269 Jail Building	0	105,355	0	90,074	57,487	724,679	0	0	44,135	0
19 101-270 Co Services Building	3,361	0	0	0	0	0	0	4,276	0	0
20 101-272 Dumont LK	0	0	0	0	0	0	0	0	0	0
21 101-273 Youth Home	0	0	0	0	0	0	0	0	0	0
22 101-316 Security	0	0	0	0	0	0	0	0	0	0
23 279.0 Grants	0	0	0	0	0	0	0	0	0	0
24 292.1 Child Care	0	0	0	0	0	0	0	0	0	0
25 296.1 County Fitness Center	16	90	176	204	54	1,847	209	108	54	34
26 677 Fringe Processing	37	214	418	485	128	4,384	496	256	129	80
27 677-087 Insurance	178	653	703	1,468	314	10,809	1,059	570	2,566	158
Total Current Allocations	11,725	126,078	22,122	130,146	70,974	997,381	35,402	23,622	73,191	7,761
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$11,725	\$126,078	\$22,122	\$130,146	\$70,974	\$997,381	\$35,402	\$23,622	\$73,191	\$7,761

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1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	108	0	15	0	0	0	250	226	0	0
3 101-101 Bd of Commissioners	223	6	34	249	285	4	621	343	154	83
4 101-172 Administration	496	14	76	554	633	8	1,381	763	341	185
5 101-201 Finance	1,820	56	1,969	93	353	139	3,445	2,544	9	130
6 101-202 Audit	81	2	12	91	104	1	226	125	56	30
7 101-226 Human Resources	1,158	0	162	0	0	0	2,676	2,421	0	0
8 101-253 Treasurer	1,547	47	1,673	79	300	118	2,928	2,162	8	110
9 101-258/259 Network/Phone	4,277	0	599	0	0	0	9,881	8,940	0	0
10 101-261 FM Courthouse	0	0	0	0	0	0	0	0	0	0
11 101-262 FM 911 EOC	0	0	0	0	0	0	0	0	0	0
12 101-263 FM Human Services	0	0	0	0	0	0	0	0	0	0
13 101-264 MCF Building	0	0	0	0	0	0	0	0	0	0
14 101-265 Facility Management	0	0	0	0	0	0	0	0	0	0
15 101-266 Mail/Copy	155	0	13	0	0	0	218	197	0	0
16 101-267 MH ACC Connect	0	0	0	0	0	0	0	0	0	0
17 101-268 MH CMH Admin	0	0	0	0	0	0	0	0	0	0
18 101-269 Jail Building	0	0	0	0	0	0	0	0	0	0
19 101-270 Co Services Building	0	0	0	0	0	0	0	0	0	0
20 101-272 Dumont LK	0	0	0	0	0	0	0	0	0	0
21 101-273 Youth Home	0	0	0	0	0	0	0	0	0	0
22 101-316 Security	0	0	0	0	0	0	0	0	0	0
23 279.0 Grants	0	0	0	0	0	0	0	0	0	0
24 292.1 Child Care	0	0	0	0	0	0	0	0	0	0
25 296.1 County Fitness Center	54	0	8	0	0	0	125	113	0	0
26 677 Fringe Processing	129	0	18	0	0	0	298	269	0	0
27 677-087 Insurance	269	2	39	76	87	1	655	525	47	25
Total Current Allocations	10,319	128	4,618	1,142	1,762	272	22,702	18,630	615	564
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$10,319	\$128	\$4,618	\$1,142	\$1,762	\$272	\$22,702	\$18,630	\$615	\$564

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Department	101-865 Insurance & Bonds	201.0-449 Road Comm	208.0-XXX Parks	211.0-326 Central Dispatch	211.8 Central Dispatch CIP	215.1-XXX Friend of the Court	FOC DP	221.0-XXX Health	221.0-XXX Health Space	221.1 Solid Waste
1 Building Depreciation	\$0	\$0	\$803	\$0	\$0	\$8,430	\$0	\$0	\$26,443	\$0
2 Equipment Depreciation	0	0	514	2,437	0	11,164	0	2,926	0	0
3 101-101 Bd of Commissioners	1,182	0	1,099	7,762	0	4,582	0	8,092	0	2,548
4 101-172 Administration	2,629	0	2,445	17,262	0	10,189	0	17,997	0	5,667
5 101-201 Finance	111	1,569	19,369	7,224	121	5,831	0	61,785	0	9,155
6 101-202 Audit	430	0	400	2,824	0	1,667	0	2,944	0	927
7 101-226 Human Resources	0	0	5,502	26,095	0	20,408	0	31,342	0	0
8 101-253 Treasurer	95	4,178	6,663	735	607	3,501	0	44,285	0	2,649
9 101-258/259 Network/Phone	0	0	20,318	96,371	0	4,803	70,565	115,748	0	0
10 101-261 FM Courthouse	0	0	0	0	0	38,814	0	0	0	0
11 101-262 FM 911 EOC	0	0	0	144,061	0	0	0	0	0	0
12 101-263 FM Human Services	0	0	3,405	0	0	0	0	0	112,140	0
13 101-264 MCF Building	0	0	0	0	0	0	0	0	0	0
14 101-265 Facility Management	0	0	0	0	0	0	0	0	0	0
15 101-266 Mail/Copy	0	0	1,637	2,280	0	24,792	0	11,022	0	118
16 101-267 MH ACC Connect	0	0	0	0	0	0	0	0	0	0
17 101-268 MH CMH Admin	0	0	0	0	0	0	0	0	0	0
18 101-269 Jail Building	0	0	0	0	0	0	0	0	0	0
19 101-270 Co Services Building	0	0	0	0	0	0	0	0	0	0
20 101-272 Dumont LK	0	0	0	0	0	0	0	0	0	0
21 101-273 Youth Home	0	0	0	0	0	0	0	0	0	0
22 101-316 Security	0	0	0	0	0	18,723	0	0	0	0
23 279.0 Grants	0	0	0	0	0	0	0	0	0	0
24 292.1 Child Care	0	0	0	0	0	0	0	0	0	0
25 296.1 County Fitness Center	0	0	258	1,223	0	957	0	1,469	0	0
26 677 Fringe Processing	0	0	100	473	0	370	0	568	0	0
27 677-087 Insurance	362	0	6,964	6,908	0	5,699	0	13,938	0	781
Total Current Allocations	4,809	5,747	69,476	315,655	728	159,928	70,565	312,117	138,582	21,846
Less: Prior Year Allocations	0	0	0	0	0	157,918	75,261	310,684	134,156	0
Carry-Forward	0	0	0	0	0	2,010	(4,696)	1,433	4,426	0
Proposed Costs	\$4,809	\$5,747	\$69,476	\$315,655	\$728	\$161,938	\$65,870	\$313,551	\$143,008	\$21,846

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Department	222.X-649 Community Mental Health	222.X-649 CMH Space	230.0-676 Transportatio n	230.0-677 Transportatio n	240.0-XXX Multi Agency	2450/2455/2 456 Public Improvement Fund	255.X Animal Shelter	256.0-236 Automation	258 Sick/Vacation Liability	260 Indigent Defense
1 Building Depreciation	\$0	\$24,159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,274
2 Equipment Depreciation	0	0	323	108	11	0	0	0	0	585
3 101-101 Bd of Commissioners	0	0	5,214	162	10	5,522	163	722	0	4,707
4 101-172 Administration	0	0	11,596	360	23	12,282	363	1,605	0	10,467
5 101-201 Finance	19	0	9,759	1,736	409	1,736	139	1,226	28	23,882
6 101-202 Audit	0	0	1,897	59	4	2,009	59	262	0	1,712
7 101-226 Human Resources	0	0	3,463	1,158	116	0	0	0	0	3,498
8 101-253 Treasurer	0	0	2,626	47	140	432	350	7,037	12	303
9 101-258/259 Network/Phone	0	0	12,790	4,277	428	0	0	0	0	12,918
10 101-261 FM Courthouse	0	0	0	0	0	0	0	0	0	5,865
11 101-262 FM 911 EOC	0	0	0	0	0	0	0	0	0	0
12 101-263 FM Human Services	0	0	0	0	0	0	0	0	0	0
13 101-264 MCF Building	0	0	0	0	0	0	0	0	0	0
14 101-265 Facility Management	0	0	42,893	0	0	0	0	0	0	0
15 101-266 Mail/Copy	0	0	387	94	9	0	0	0	0	418
16 101-267 MH ACC Connect	0	0	0	0	0	0	0	0	0	0
17 101-268 MH CMH Admin	0	54,883	0	0	0	0	0	0	0	0
18 101-269 Jail Building	0	0	0	0	0	0	0	0	0	0
19 101-270 Co Services Building	0	115,301	0	0	0	0	0	0	0	0
20 101-272 Dumont LK	0	0	0	0	0	0	0	0	0	0
21 101-273 Youth Home	0	0	0	0	0	0	0	0	0	0
22 101-316 Security	0	0	0	0	0	0	0	0	0	2,829
23 279.0 Grants	0	0	0	0	0	0	0	0	0	0
24 292.1 Child Care	0	0	0	0	0	0	0	0	0	0
25 296.1 County Fitness Center	0	0	162	54	5	0	0	0	0	164
26 677 Fringe Processing	0	0	63	21	2	0	0	0	0	63
27 677-087 Insurance	0	0	24,012	251	23	1,692	50	221	0	2,049
Total Current Allocations	19	194,343	115,185	8,329	1,181	23,673	1,126	11,072	40	70,735
Less: Prior Year Allocations	6,201	265,893	0	0	0	0	0	0	0	0
Carry-Forward	(6,182)	(71,550)	0	0	0	0	0	0	0	0
Proposed Costs	\$(6,164)	\$122,794	\$115,185	\$8,329	\$1,181	\$23,673	\$1,126	\$11,072	\$40	\$70,735

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Department	263.0-426 Palisades	263.5-200 Concealed Weapons	264.0-362 Local Corrections	265.0-301 Drug Law	265.1 Drug Law Enforcement	266 Justice Training Fund	266.0-320 Shelter Training	269.0-145 Law Library	277.1 CDBG Loan Repayment	279.0-135 Veterans Treatment Court Grant
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	4	0	0	0	0	0	0	0
3 101-101 Bd of Commissioners	40	11	121	0	0	31	0	78	15	0
4 101-172 Administration	90	24	268	0	0	70	0	174	34	0
5 101-201 Finance	399	167	659	0	0	74	0	789	19	427
6 101-202 Audit	15	4	44	0	0	11	0	29	6	0
7 101-226 Human Resources	0	0	46	0	0	0	0	0	0	0
8 101-253 Treasurer	12	5,030	198	35	12	35	0	175	35	280
9 101-258/259 Network/Phone	0	0	171	0	0	0	0	0	0	0
10 101-261 FM Courthouse	0	0	0	0	0	0	0	0	0	0
11 101-262 FM 911 EOC	0	0	0	0	0	0	0	0	0	0
12 101-263 FM Human Services	0	0	0	0	0	0	0	0	0	0
13 101-264 MCF Building	0	0	0	0	0	0	0	0	0	0
14 101-265 Facility Management	0	0	0	0	0	0	0	0	0	0
15 101-266 Mail/Copy	0	0	4	0	0	0	0	0	0	0
16 101-267 MH ACC Connect	0	0	0	0	0	0	0	0	0	0
17 101-268 MH CMH Admin	0	0	0	0	0	0	0	0	0	0
18 101-269 Jail Building	0	0	0	0	0	0	0	0	0	0
19 101-270 Co Services Building	0	0	0	0	0	0	0	0	0	0
20 101-272 Dumont LK	0	0	0	0	0	0	0	0	0	0
21 101-273 Youth Home	0	0	0	0	0	0	0	0	0	0
22 101-316 Security	0	0	0	0	0	0	0	0	0	0
23 279.0 Grants	0	0	0	0	0	0	0	0	0	13
24 292.1 Child Care	0	0	0	0	0	0	0	0	0	0
25 296.1 County Fitness Center	0	0	2	0	0	0	0	0	0	0
26 677 Fringe Processing	0	0	1	0	0	0	0	0	0	0
27 677-087 Insurance	12	3	45	0	0	10	0	24	5	0
Total Current Allocations	568	5,239	1,564	35	12	232	0	1,270	114	720
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$568	\$5,239	\$1,564	\$35	\$12	\$232	\$0	\$1,270	\$114	\$720

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Department	279.0-136 District Court	279.0-138 Byrne Jag	279.0-139 MH Treatment Court	279.0-140 Sobriety Court	279.0-151 SSSPP Grant	279.0-191 Elections	279.0-275 Drain Commissioner	279.0-301 Snowmobile Grant	279.0-312 HIDTA	279.0-317 FBI CETF
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	87	0	0	1	1	0
3 101-101 Bd of Commissioners	0	0	0	0	0	0	0	0	0	0
4 101-172 Administration	0	0	0	0	0	0	0	0	0	0
5 101-201 Finance	9	539	817	557	3,092	0	0	223	418	548
6 101-202 Audit	0	0	0	0	0	0	0	0	0	0
7 101-226 Human Resources	0	0	0	0	927	0	0	12	12	0
8 101-253 Treasurer	0	338	140	268	47	0	0	152	210	117
9 101-258/259 Network/Phone	0	0	0	0	3,422	0	0	43	43	0
10 101-261 FM Courthouse	0	0	0	0	0	0	0	0	0	0
11 101-262 FM 911 EOC	0	0	0	0	0	0	0	0	0	0
12 101-263 FM Human Services	0	0	0	0	0	0	0	0	0	0
13 101-264 MCF Building	0	0	0	0	0	0	0	0	0	0
14 101-265 Facility Management	0	0	0	0	0	0	0	0	0	0
15 101-266 Mail/Copy	0	0	0	0	75	0	0	1	1	0
16 101-267 MH ACC Connect	0	0	0	0	0	0	0	0	0	0
17 101-268 MH CMH Admin	0	0	0	0	0	0	0	0	0	0
18 101-269 Jail Building	0	0	0	0	0	0	0	0	0	0
19 101-270 Co Services Building	0	0	0	0	0	0	0	0	0	0
20 101-272 Dumont LK	0	0	0	0	0	0	0	0	0	0
21 101-273 Youth Home	0	0	0	0	0	0	0	0	0	0
22 101-316 Security	0	0	0	0	0	0	0	0	0	0
23 279.0 Grants	0	17	25	17	96	0	0	7	13	17
24 292.1 Child Care	0	0	0	0	0	0	0	0	0	0
25 296.1 County Fitness Center	0	0	0	0	43	0	0	1	1	0
26 677 Fringe Processing	0	0	0	0	17	0	0	0	0	0
27 677-087 Insurance	0	0	0	0	161	0	0	2	2	0
Total Current Allocations	10	894	982	843	7,966	0	0	441	700	681
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$10	\$894	\$982	\$843	\$7,966	\$0	\$0	\$441	\$700	\$681

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Department	279.0-335 Traffic Grant	279.0-336 Highway Safety - Seatbelt	279.0-337 CMH Tobacco	279.0-338 Underage Drinking	279.0-340 Medical Marihuana	279.0-351 Jail CCAB	279.0-352 State Criminal Alien	279.0-420 Hazard Mitigation Grant	279.0-428 Homeland	279.0-753 DNR Waterways Grant
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	84	0	0	0	0	0	0	0	0	0
3 101-101 Bd of Commissioners	0	0	0	0	0	0	0	0	0	0
4 101-172 Administration	0	0	0	0	0	0	0	0	0	0
5 101-201 Finance	613	344	371	409	613	1,133	279	56	84	56
6 101-202 Audit	0	0	0	0	0	0	0	0	0	0
7 101-226 Human Resources	903	0	0	0	0	0	0	0	0	0
8 101-253 Treasurer	35	23	35	35	47	175	0	23	23	47
9 101-258/259 Network/Phone	3,336	0	0	0	0	0	0	0	0	0
10 101-261 FM Courthouse	0	0	0	0	0	0	0	0	0	0
11 101-262 FM 911 EOC	0	0	0	0	0	0	0	0	0	0
12 101-263 FM Human Services	0	0	0	0	0	0	0	0	0	0
13 101-264 MCF Building	0	0	0	0	0	0	0	0	0	0
14 101-265 Facility Management	0	0	0	0	0	0	0	0	0	0
15 101-266 Mail/Copy	74	0	0	0	0	0	0	0	0	0
16 101-267 MH ACC Connect	0	0	0	0	0	0	0	0	0	0
17 101-268 MH CMH Admin	0	0	0	0	0	0	0	0	0	0
18 101-269 Jail Building	0	0	0	0	0	0	0	0	0	0
19 101-270 Co Services Building	0	0	0	0	0	0	0	0	0	0
20 101-272 Dumont LK	0	0	0	0	0	0	0	0	0	0
21 101-273 Youth Home	0	0	0	0	0	0	0	0	0	0
22 101-316 Security	0	0	0	0	0	0	0	0	0	0
23 279.0 Grants	19	11	12	13	19	35	9	2	3	2
24 292.1 Child Care	0	0	0	0	0	0	0	0	0	0
25 296.1 County Fitness Center	42	0	0	0	0	0	0	0	0	0
26 677 Fringe Processing	16	0	0	0	0	0	0	0	0	0
27 677-087 Insurance	157	0	0	0	0	0	0	0	0	0
Total Current Allocations	5,280	378	418	456	678	1,343	287	81	109	104
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$5,280	\$378	\$418	\$456	\$678	\$1,343	\$287	\$81	\$109	\$104

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Department	279.0-999 Grant-Other	279.1-228 Victims Rights Grant	280.1 Gunplain Twp	280.4 Fillmore Township	280.5 Casco Township	280.6 Wayland Township	280.7 DARE	280.8 Lee Township	280.9 Salem/Leight on/Dorr	281.1 Saugatuck City
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	183	108	31	108	216	0	53	97	115
3 101-101 Bd of Commissioners	1,583	420	371	316	324	652	0	258	719	956
4 101-172 Administration	3,521	934	826	703	721	1,450	0	573	1,600	2,126
5 101-201 Finance	0	2,711	2,656	2,284	1,736	2,683	9	2,080	2,962	3,166
6 101-202 Audit	576	153	135	115	118	237	0	94	262	348
7 101-226 Human Resources	0	1,957	1,158	336	1,158	2,316	0	568	1,042	1,228
8 101-253 Treasurer	0	82	280	420	280	163	0	280	420	140
9 101-258/259 Network/Phone	0	7,229	4,277	1,240	4,277	8,555	0	2,096	3,850	4,534
10 101-261 FM Courthouse	0	0	0	0	0	0	0	0	0	0
11 101-262 FM 911 EOC	0	0	0	0	0	0	0	0	0	0
12 101-263 FM Human Services	0	0	0	0	0	0	0	0	0	0
13 101-264 MCF Building	0	0	0	0	0	0	0	0	0	0
14 101-265 Facility Management	0	0	0	0	0	0	0	0	0	0
15 101-266 Mail/Copy	0	159	94	27	94	189	0	46	85	100
16 101-267 MH ACC Connect	0	0	0	0	0	0	0	0	0	0
17 101-268 MH CMH Admin	0	0	0	0	0	0	0	0	0	0
18 101-269 Jail Building	0	0	0	0	0	0	0	0	0	0
19 101-270 Co Services Building	0	0	0	0	0	0	0	0	0	0
20 101-272 Dumont LK	0	0	0	0	0	0	0	0	0	0
21 101-273 Youth Home	0	0	0	0	0	0	0	0	0	0
22 101-316 Security	0	0	0	0	0	0	0	0	0	0
23 279.0 Grants	0	84	0	0	0	0	0	0	0	0
24 292.1 Child Care	0	0	0	0	0	0	0	0	0	0
25 296.1 County Fitness Center	0	92	54	16	54	109	0	27	49	58
26 677 Fringe Processing	0	35	21	6	21	42	0	10	19	22
27 677-087 Insurance	485	469	315	155	300	602	0	177	401	506
Total Current Allocations	6,165	14,509	10,296	5,650	9,194	17,215	9	6,261	11,506	13,298
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$6,165	\$14,509	\$10,296	\$5,650	\$9,194	\$17,215	\$9	\$6,261	\$11,506	\$13,298

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Department	280.X-301 Road Patrol	292.1-292 CCF	292.1-614 Comm Resc	292.1-653 Diversion	292.1-654 Casa	292.1-656 CC Admin	292.1-661 Food Prep	292.1-662 Foster Care	292.1-664 Juv Detention	292.1-665 Comm Probation
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	400	108	0	346	310	0	1,753	539
3 101-101 Bd of Commissioners	0	0	0	0	0	0	0	0	0	0
4 101-172 Administration	0	0	0	0	0	0	0	0	0	0
5 101-201 Finance	0	0	4,169	1,393	102	3,185	5,237	5,971	7,168	3,315
6 101-202 Audit	0	0	0	0	0	0	0	0	0	0
7 101-226 Human Resources	0	0	4,285	1,158	0	3,706	3,324	0	18,775	5,768
8 101-253 Treasurer	0	0	805	362	257	280	467	2,579	1,610	513
9 101-258/259 Network/Phone	0	0	15,827	4,277	0	13,688	12,276	0	69,337	21,302
10 101-261 FM Courthouse	0	0	0	0	0	0	0	0	0	0
11 101-262 FM 911 EOC	0	0	0	0	0	0	0	0	0	0
12 101-263 FM Human Services	0	0	0	0	0	0	0	0	0	0
13 101-264 MCF Building	0	0	0	0	0	0	0	0	0	0
14 101-265 Facility Management	0	0	0	0	0	0	0	0	0	0
15 101-266 Mail/Copy	0	0	349	94	0	302	271	0	1,529	470
16 101-267 MH ACC Connect	0	0	0	0	0	0	0	0	0	0
17 101-268 MH CMH Admin	0	0	0	0	0	0	0	0	0	0
18 101-269 Jail Building	0	0	0	0	0	0	0	0	0	0
19 101-270 Co Services Building	0	0	0	0	0	0	0	0	0	0
20 101-272 Dumont LK	0	0	0	0	0	0	0	0	0	0
21 101-273 Youth Home	0	0	3,428	0	0	4,137	7,907	0	56,011	0
22 101-316 Security	0	0	0	0	0	0	0	0	0	0
23 279.0 Grants	0	0	0	0	0	0	0	0	0	0
24 292.1 Child Care	0	0	4,166	927	699	8,890	2,867	14,508	14,104	5,004
25 296.1 County Fitness Center	0	0	201	54	0	174	156	0	880	270
26 677 Fringe Processing	0	0	78	21	0	67	60	0	340	105
27 677-087 Insurance	0	0	3,001	201	0	644	577	0	3,260	4,010
Total Current Allocations	0	0	36,709	8,596	1,058	35,419	33,452	23,058	174,768	41,296
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	165,280	30,130
Carry-Forward	0	0	0	0	0	0	0	0	9,488	11,166
Proposed Costs	\$0	\$0	\$36,709	\$8,596	\$1,058	\$35,419	\$33,452	\$23,058	\$184,256	\$52,462

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Department	292.1-666 Cheever	292.2 DHS	292.2 DHS Space	293.0-681 Soldiers	294.0-684 Veterans Trust Board	295.0-672 COA	512.0-671 MCF	512.0-671 MCF Space	595 Commissary	620.0-253 Tax Reversn
1 Building Depreciation	\$0	\$0	\$41,551	\$0	\$942	\$803	\$0	\$0	\$0	\$0
2 Equipment Depreciation	1,588	2	0	106	0	173	0	0	0	215
3 101-101 Bd of Commissioners	0	4	0	361	0	8,161	0	0	0	0
4 101-172 Administration	0	9	0	802	0	18,151	0	0	0	0
5 101-201 Finance	9,805	288	0	3,157	19	7,976	0	0	9	2,071
6 101-202 Audit	0	1	0	131	0	2,969	0	0	0	0
7 101-226 Human Resources	17,003	23	0	1,135	0	1,853	0	0	0	2,305
8 101-253 Treasurer	2,124	140	0	140	0	3,956	23	0	373	0
9 101-258/259 Network/Phone	62,793	86	0	4,192	0	6,844	0	0	0	8,512
10 101-261 FM Courthouse	0	0	0	0	0	0	0	0	0	0
11 101-262 FM 911 EOC	0	0	0	0	0	0	0	0	0	0
12 101-263 FM Human Services	0	0	176,213	0	3,997	3,405	0	0	0	0
13 101-264 MCF Building	0	0	0	0	0	0	0	358,695	0	0
14 101-265 Facility Management	0	0	0	0	0	0	0	0	0	0
15 101-266 Mail/Copy	1,385	2	0	774	0	151	0	0	0	188
16 101-267 MH ACC Connect	0	0	0	0	0	0	0	0	0	0
17 101-268 MH CMH Admin	0	0	0	0	0	0	0	0	0	0
18 101-269 Jail Building	0	0	0	0	0	0	0	0	0	0
19 101-270 Co Services Building	0	0	0	0	0	0	0	0	0	0
20 101-272 Dumont LK	0	0	0	0	0	0	0	13,804	0	0
21 101-273 Youth Home	42,395	0	0	0	0	0	0	0	0	0
22 101-316 Security	0	0	0	0	0	0	0	0	0	0
23 279.0 Grants	0	0	0	0	0	0	0	0	0	0
24 292.1 Child Care	15,548	0	0	0	0	0	0	0	0	0
25 296.1 County Fitness Center	797	1	0	53	0	87	0	0	0	108
26 677 Fringe Processing	308	0	0	21	0	34	0	0	0	42
27 677-087 Insurance	5,209	5	0	308	0	2,822	1,504	0	0	400
Total Current Allocations	158,955	562	217,764	11,179	4,958	57,384	1,528	372,499	383	13,841
Less: Prior Year Allocations	151,934	0	0	0	0	0	10,263	428,960	0	0
Carry-Forward	7,021	0	0	0	0	0	(8,735)	(56,461)	0	0
Proposed Costs	\$165,975	\$562	\$217,764	\$11,179	\$4,958	\$57,384	\$(7,208)	\$316,038	\$383	\$13,841

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Department	639.0-275 Drain Equipment Revolving	661.2 Fleet Management	Michigan Works	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$10,197	\$764	\$0	\$212,831
2 Equipment Depreciation	117	3	0	71	0	67,493
3 101-101 Bd of Commissioners	311	20	0	0	0	115,694
4 101-172 Administration	691	45	0	0	0	257,297
5 101-201 Finance	3,807	2,878	0	0	0	352,418
6 101-202 Audit	113	7	0	0	0	42,090
7 101-226 Human Resources	1,251	35	0	764	0	392,308
8 101-253 Treasurer	0	443	0	0	0	194,884
9 101-258/259 Network/Phone	4,620	128	0	2,823	0	1,448,815
10 101-261 FM Courthouse	0	0	0	0	0	461,610
11 101-262 FM 911 EOC	0	0	0	0	0	157,869
12 101-263 FM Human Services	0	0	43,244	254	0	352,490
13 101-264 MCF Building	0	0	0	0	0	358,695
14 101-265 Facility Management	0	0	0	0	0	53,565
15 101-266 Mail/Copy	102	3	0	62	0	170,596
16 101-267 MH ACC Connect	0	0	0	33,745	0	33,745
17 101-268 MH CMH Admin	0	0	0	0	0	54,883
18 101-269 Jail Building	0	0	0	0	0	1,153,549
19 101-270 Co Services Building	0	0	0	3,361	0	140,594
20 101-272 Dumont LK	0	0	0	0	0	16,913
21 101-273 Youth Home	0	0	0	0	0	122,242
22 101-316 Security	0	0	0	0	0	222,674
23 279.0 Grants	0	0	0	0	0	412
24 292.1 Child Care	0	0	0	0	0	66,714
25 296.1 County Fitness Center	59	2	0	36	0	18,391
26 677 Fringe Processing	23	1	0	14	0	28,320
27 677-087 Insurance	312	4,525	0	1,159	0	447,743
Total Current Allocations	11,405	8,091	53,442	43,054	0	6,944,835
Less: Prior Year Allocations	0	0	0	0	0	1,736,680
Carry-Forward	0	0	0	0	0	(112,080)
Proposed Costs	\$11,405	\$8,091	\$53,442	\$43,054	\$0	\$6,832,755

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Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
28 101-131 Circuit Court	283,037	0	0	0	283,037
29 101-136 District Court	273,911	0	0	0	273,911
30 101-147 Jury Board	1,547	0	0	0	1,547
31 101-148 Probate Court	89,597	0	0	0	89,597
32 101-149 Family Court	150,594	0	0	0	150,594
33 101-150 Guardian	4,105	0	0	0	4,105
34 101-151 Probate - Circuit Court	37,032	0	0	0	37,032
35 101-152 Probate - District Court	108,367	0	0	0	108,367
36 101-166 Family Counseling Services	230	0	0	0	230
37 101-191 Elections	11,769	0	0	0	11,769
38 101-215 Clerk	173,858	0	0	0	173,858
39 101-225 Equalization	59,277	0	0	0	59,277
40 101-229 Pros Attorney	210,964	0	0	0	210,964
41 101-236 Register of Deeds	49,747	0	0	0	49,747
42 101-257 Coop Ext	26,863	0	0	0	26,863
43 101-260 FM Animal	18,449	0	0	0	18,449
44 101-271 FAC	3,628	0	0	0	3,628
45 101-275 Drain	84,928	0	0	0	84,928
46 101-291 Record Management	12,525	0	0	0	12,525
47 101-301 Sheriff	825,192	0	0	0	825,192
48 101-303 WEMET	11,725	0	0	0	11,725
49 101-304/305 SCAT	126,078	0	0	0	126,078
50 101-314 Reserves	22,122	0	0	0	22,122
51 101-315 Detective	130,146	0	0	0	130,146
52 101-331 Marine	70,974	0	0	0	70,974
53 101-351 Jail	997,381	0	0	0	997,381
54 101-352 Inmate Program	35,402	0	0	0	35,402
55 101-403 Land Information Services	23,622	0	0	0	23,622
56 101-426 Emerg Management	73,191	0	0	0	73,191
57 101-427 LEPC	7,761	0	0	0	7,761
58 101-430 Animal	10,319	0	0	0	10,319
59 101-431 Livestock	128	0	0	0	128
60 101-441 DPW	4,618	0	0	0	4,618
61 101-445 Drains Public	1,142	0	0	0	1,142
62 101-448 Remonumentation	1,762	0	0	0	1,762
63 101-636 Com Disease	272	0	0	0	272
64 101-648 Med Examiner	22,702	0	0	0	22,702
65 101-681 Vets Burial	18,630	0	0	0	18,630
66 101-728 Econ Development	615	0	0	0	615
67 101-851 Employee Other Fringe Benef	564	0	0	0	564

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Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
68 101-865 Insurance & Bonds	4,809	0	0	0	4,809
69 201.0-449 Road Comm	5,747	0	0	0	5,747
70 208.0-XXX Parks	69,476	0	0	0	69,476
71 211.0-326 Central Dispatch	315,655	0	0	0	315,655
72 211.8 Central Dispatch CIP	728	0	0	0	728
73 215.1-XXX Friend of the Court	159,928	157,918	2,010	0	161,938
74 FOC DP	70,565	75,261	(4,696)	0	65,870
75 221.0-XXX Health	312,117	310,684	1,433	0	313,551
76 221.0-XXX Health Space	138,582	134,156	4,426	0	143,008
77 221.1 Solid Waste	21,846	0	0	0	21,846
78 222.X-649 Community Mental Health	19	6,201	(6,182)	0	(6,164)
79 222.X-649 CMH Space	194,343	265,893	(71,550)	0	122,794
80 230.0-676 Transportation	115,185	0	0	0	115,185
81 230.0-677 Transportation	8,329	0	0	0	8,329
82 240.0-XXX Multi Agency	1,181	0	0	0	1,181
83 2450/2455/2456 Public Improvement F	23,673	0	0	0	23,673
84 255.X Animal Shelter	1,126	0	0	0	1,126
85 256.0-236 Automation	11,072	0	0	0	11,072
86 258 Sick/Vacation Liability	40	0	0	0	40
87 260 Indigent Defense	70,735	0	0	0	70,735
88 263.0-426 Palisades	568	0	0	0	568
89 263.5-200 Concealed Weapons	5,239	0	0	0	5,239
90 264.0-362 Local Corrections	1,564	0	0	0	1,564
91 265.0-301 Drug Law	35	0	0	0	35
92 265.1 Drug Law Enforcement	12	0	0	0	12
93 266 Justice Training Fund	232	0	0	0	232
94 266.0-320 Shelter Training	0	0	0	0	0
95 269.0-145 Law Library	1,270	0	0	0	1,270
96 277.1 CDBG Loan Repayment	114	0	0	0	114
97 279.0-135 Veterans Treatment Court C	720	0	0	0	720
98 279.0-136 District Court	10	0	0	0	10
99 279.0-138 Byrne Jag	894	0	0	0	894
100 279.0-139 MH Treatment Court	982	0	0	0	982
101 279.0-140 Sobriety Court	843	0	0	0	843
102 279.0-151 SSSPP Grant	7,966	0	0	0	7,966
103 279.0-191 Elections	0	0	0	0	0
104 279.0-275 Drain Commissioner	0	0	0	0	0
105 279.0-301 Snowmobile Grant	441	0	0	0	441
106 279.0-312 HIDTA	700	0	0	0	700
107 279.0-317 FBI CETF	681	0	0	0	681

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Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
108 279.0-335 Traffic Grant	5,280	0	0	0	5,280
109 279.0-336 Highway Safety - Seatbelt G	378	0	0	0	378
110 279.0-337 CMH Tobacco	418	0	0	0	418
111 279.0-338 Underage Drinking	456	0	0	0	456
112 279.0-340 Medical Marihuana	678	0	0	0	678
113 279.0-351 Jail CCAB	1,343	0	0	0	1,343
114 279.0-352 State Criminal Alien Assista	287	0	0	0	287
115 279.0-420 Hazard Mitigation Grant	81	0	0	0	81
116 279.0-428 Homeland	109	0	0	0	109
117 279.0-753 DNR Waterways Grant	104	0	0	0	104
118 279.0-999 Grant-Other	6,165	0	0	0	6,165
119 279.1-228 Victims Rights Grant	14,509	0	0	0	14,509
120 280.1 Gunplain Twp	10,296	0	0	0	10,296
121 280.4 Fillmore Township	5,650	0	0	0	5,650
122 280.5 Casco Township	9,194	0	0	0	9,194
123 280.6 Wayland Township	17,215	0	0	0	17,215
124 280.7 DARE	9	0	0	0	9
125 280.8 Lee Township	6,261	0	0	0	6,261
126 280.9 Salem/Leighton/Dorr	11,506	0	0	0	11,506
127 281.1 Saugatuck City	13,298	0	0	0	13,298
128 280.X-301 Road Patrol	0	0	0	0	0
129 292.1-292 CCF	0	0	0	0	0
130 292.1-614 Comm Resc	36,709	0	0	0	36,709
131 292.1-653 Diversion	8,596	0	0	0	8,596
132 292.1-654 Casa	1,058	0	0	0	1,058
133 292.1-656 CC Admin	35,419	0	0	0	35,419
134 292.1-661 Food Prep	33,452	0	0	0	33,452
135 292.1-662 Foster Care	23,058	0	0	0	23,058
136 292.1-664 Juv Detention	174,768	165,280	9,488	0	184,256
137 292.1-665 Comm Probation	41,296	30,130	11,166	0	52,462
138 292.1-666 Cheever	158,955	151,934	7,021	0	165,975
139 292.2 DHS	562	0	0	0	562
140 292.2 DHS Space	217,764	0	0	0	217,764
141 293.0-681 Soldiers	11,179	0	0	0	11,179
142 294.0-684 Veterans Trust Board	4,958	0	0	0	4,958
143 295.0-672 COA	57,384	0	0	0	57,384
144 512.0-671 MCF	1,528	10,263	(8,735)	0	(7,208)
145 512.0-671 MCF Space	372,499	428,960	(56,461)	0	316,038
146 595 Commissary	383	0	0	0	383
147 620.0-253 Tax Reversn	13,841	0	0	0	13,841

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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
148 639.0-275 Drain Equipment Revolving	11,405	0	0	0	11,405
149 661.2 Fleet Management	8,091	0	0	0	8,091
150 Michigan Works	53,442	0	0	0	53,442
151 Other	43,054	0	0	0	43,054
Total	6,944,835	1,736,680	(112,080)	0	6,832,755

**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 \$119,335 from the County’s Fixed Asset List and has been allocated to all occupant departments based on their usable square footage.
- **Human Services Building** – the current year’s depreciation value for the Human Services Building has been identified as \$99,422 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 46,890 from the County’s Fixed Asset List and has been allocated to all occupant departments based on their usable square footage. 101-313 WEMET moved out of the County Services building July 1, 2019. The space remained vacant for the remainder of 2019. The square footage for Wemet has been split 50/50 between Wemet and other.

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

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

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

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A. Department Costs

Dept:1 Building Depreciation

Description		Amount	General Admin	Courthouse Building	Human Services Building	County Services Building	Facilities Management
Personnel Costs							
Salaries	S	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
Building Depreciation	P	271,630	0	119,335	99,422	46,890	5,983
Subtotal - Services & Supplies		271,630	0	119,335	99,422	46,890	5,983
Department Cost Total		271,630	0	119,335	99,422	46,890	5,983
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		271,630	0	119,335	99,422	46,890	5,983
General Admin Distribution			0	0	0	0	0
Grand Total		\$271,630		\$119,335	\$99,422	\$46,890	\$5,983

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B. Incoming Costs - (Default Spread Custom%)

Dept:1 Building Depreciation

Department	First Incoming	Second Incoming	Courthouse Building	Human Services Building	County Services Building	Facilities Management
5 Cost Plan	\$0	\$1,647	\$549	\$549	\$549	\$0
Subtotal - 101-201 Finance	0	1,647	549	549	549	0
Total Incoming	0	1,647	549	549	549	0
C. Total Allocated		\$273,277	\$119,884	\$99,971	\$47,439	\$5,983
			43.87%	36.58%	17.36%	2.19%

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Courthouse Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	243	0.49%	\$584	\$0	\$584	\$3	\$586
8 101-253 Treasurer	2,836	5.71%	6,811	0	6,811	31	6,842
9 101-258/259 Network/Phone	2,015	4.06%	4,839	0	4,839	22	4,861
14 101-265 Facility Management	2,846	5.73%	6,835	0	6,835	31	6,866
22 101-316 Security	196	0.39%	471	0	471	2	473
28 101-131 Circuit Court	9,835	19.79%	23,620	0	23,620	109	23,728
29 101-136 District Court	4,701	9.46%	11,290	0	11,290	52	11,342
31 101-148 Probate Court	2,260	4.55%	5,428	0	5,428	25	5,453
32 101-149 Family Court	5,363	10.79%	12,880	0	12,880	59	12,939
35 101-152 Probate - District Court	3,232	6.50%	7,762	0	7,762	36	7,798
38 101-215 Clerk	4,752	9.56%	11,412	0	11,412	53	11,465
40 101-229 Pros Attorney	4,964	9.99%	11,921	0	11,921	55	11,976
41 101-236 Register of Deeds	641	1.29%	1,539	0	1,539	7	1,547
45 101-275 Drain	1,784	3.59%	4,284	0	4,284	20	4,304
73 215.1-XXX Friend of the Court	3,494	7.03%	8,391	0	8,391	39	8,430
87 260 Indigent Defense	528	1.06%	1,268	0	1,268	6	1,274
Subtotal	49,690	100.00%	119,335	0	119,335	549	119,884
Direct Bills					0		0
Total					\$119,335		\$119,884

Basis Units: Usable Square Footage
Source: Building Floorplans

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Human Services Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 101-258/259 Network/Phone	278	0.69%	\$689	\$0	\$689	\$4	\$693
14 101-265 Facility Management	4,985	12.43%	12,360	0	12,360	68	12,428
25 296.1 County Fitness Center	1,497	3.73%	3,712	0	3,712	20	3,732
42 101-257 Coop Ext	930	2.32%	2,306	0	2,306	13	2,319
70 208.0-XXX Parks	322	0.80%	798	0	798	4	803
76 221.0-XXX Health Space	10,606	26.45%	26,297	0	26,297	145	26,443
140 292.2 DHS Space	16,666	41.56%	41,323	0	41,323	228	41,551
142 294.0-684 Veterans Trust Board	378	0.94%	937	0	937	5	942
143 295.0-672 COA	322	0.80%	798	0	798	4	803
150 Michigan Works	4,090	10.20%	10,141	0	10,141	56	10,197
151 Other	24	0.06%	60	0	60	0	60
Subtotal	40,098	100.00%	99,422	0	99,422	549	99,971
Direct Bills					0		0
Total					\$99,422		\$99,971

Basis Units: Usable Square Footage
Source: Building Floorplans

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County Services Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	946	4.02%	\$1,887	\$0	\$1,887	\$22	\$1,909
4 101-172 Administration	1,285	5.47%	2,563	0	2,563	30	2,593
5 101-201 Finance	960	4.08%	1,915	0	1,915	22	1,937
7 101-226 Human Resources	1,033	4.39%	2,061	0	2,061	24	2,085
9 101-258/259 Network/Phone	2,583	10.99%	5,153	0	5,153	60	5,213
14 101-265 Facility Management	2,102	8.94%	4,193	0	4,193	49	4,242
39 101-225 Equalization	1,484	6.31%	2,960	0	2,960	35	2,995
48 101-303 WEMET	349	1.48%	696	0	696	8	704
55 101-403 Land Information Services	444	1.89%	886	0	886	10	896
79 222.X-649 CMH Space	11,971	50.93%	23,880	0	23,880	280	24,159
151 Other	349	1.48%	696	0	696	8	704
Subtotal	23,506	100.00%	46,890	0	46,890	549	47,439
Direct Bills					0		0
Total					\$46,890		\$47,439

Basis Units: Usable Square Footage
Source: Building Floorplans

**Allegan County, Michigan
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Facilities Management Allocations

Dept:1 Building Depreciation

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

Basis Units: Direct to 101-265 Facilities Management

Source:

Allegan County, Michigan
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Allocation Summary

Dept:1 Building Depreciation

Department	Courthouse Building	Human Services Building	County Services Building	Facilities Management	Total
3 101-101 Bd of Commissioners	\$586	\$0	\$1,909	\$0	\$2,495
4 101-172 Administration	0	0	2,593	0	2,593
5 101-201 Finance	0	0	1,937	0	1,937
7 101-226 Human Resources	0	0	2,085	0	2,085
8 101-253 Treasurer	6,842	0	0	0	6,842
9 101-258/259 Network/Phone	4,861	693	5,213	0	10,767
14 101-265 Facility Management	6,866	12,428	4,242	5,983	29,520
22 101-316 Security	473	0	0	0	473
25 296.1 County Fitness Center	0	3,732	0	0	3,732
28 101-131 Circuit Court	23,728	0	0	0	23,728
29 101-136 District Court	11,342	0	0	0	11,342
31 101-148 Probate Court	5,453	0	0	0	5,453
32 101-149 Family Court	12,939	0	0	0	12,939
35 101-152 Probate - District Court	7,798	0	0	0	7,798
38 101-215 Clerk	11,465	0	0	0	11,465
39 101-225 Equalization	0	0	2,995	0	2,995
40 101-229 Pros Attorney	11,976	0	0	0	11,976
41 101-236 Register of Deeds	1,547	0	0	0	1,547
42 101-257 Coop Ext	0	2,319	0	0	2,319
45 101-275 Drain	4,304	0	0	0	4,304
48 101-303 WEMET	0	0	704	0	704
55 101-403 Land Information Services	0	0	896	0	896
70 208.0-XXX Parks	0	803	0	0	803
73 215.1-XXX Friend of the Court	8,430	0	0	0	8,430
76 221.0-XXX Health Space	0	26,443	0	0	26,443
79 222.X-649 CMH Space	0	0	24,159	0	24,159
87 260 Indigent Defense	1,274	0	0	0	1,274
140 292.2 DHS Space	0	41,551	0	0	41,551
142 294.0-684 Veterans Trust Board	0	942	0	0	942
143 295.0-672 COA	0	803	0	0	803
150 Michigan Works	0	10,197	0	0	10,197
151 Other	0	60	704	0	764
Total	\$119,884	\$99,971	\$47,439	\$5,983	\$273,277

**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 \$3,513 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 \$6,913 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 \$35,616. 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 \$58,425 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 \$24,279. This depreciation has been allocated to all occupant departments within the Courthouse based on their usable square footage.
- **Phone System** – The County purchased a new phone system to be used by all departments within the County. The phone system has been fully depreciated and therefore has not been allocated any further.

**Equipment Depreciation
Nature and Extent of Services**

- **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 \$22,768 from the County's Fixed Asset List. This depreciation has been allocated directly to the Facilities Management Central Service department for further allocation.
- **Vehicles** – The current depreciation for vehicles has been calculated at \$22,159 from the County's Fixed Asset List. The depreciation has been allocated to benefitting departments based on the depreciation value of each vehicle.

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

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

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A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	Equipment Depreciation	Copiers	Computers	Information Services	Courthouse	Phone System	Facilities
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
Services & Supplies Cost										
Equipment Depreciation	P	173,674	0	3,513	6,913	35,616	58,425	24,279	0	22,768
Subtotal - Services & Supplies		173,674	0	3,513	6,913	35,616	58,425	24,279	0	22,768
Department Cost Total		173,674	0	3,513	6,913	35,616	58,425	24,279	0	22,768
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		173,674	0	3,513	6,913	35,616	58,425	24,279	0	22,768
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$173,674		\$3,513	\$6,913	\$35,616	\$58,425	\$24,279	\$0	\$22,768

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

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A. Department Costs

Dept:2 Equipment Depreciation

Description	Amount	Vehicles
<hr/>		
Personnel Costs		
Salaries	0	0
<i>Salary % Split</i>		<i>.00%</i>
Benefits	0	0
Subtotal - Personnel Costs	0	0
Services & Supplies Cost		
Equipment Depreciation	173,674	22,159
Subtotal - Services & Supplies	173,674	22,159
Department Cost Total	173,674	22,159
Adjustments to Cost		
Subtotal - Adjustments	0	0
Total Costs After Adjustments	173,674	22,159
General Admin Distribution		0
Grand Total	\$173,674	\$22,159

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

Dept:2 Equipment Depreciation

Department	First Incoming	Second Incoming	Equipment Depreciation	Copiers	Computers	Information Services	Courthouse	Phone System	Facilities	Vehicles
5 Cost Plan	\$0	\$3,294	\$3,294	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - 101-201 Finance	0	3,294	3,294	0	0	0	0	0	0	0
Total Incoming	0	3,294	3,294	0	0	0	0	0	0	0
C. Total Allocated		\$176,968	\$6,807	\$6,913	\$35,616	\$58,425	\$24,279	\$0	\$22,768	\$22,159
			3.85%	3.91%	20.13%	33.01%	13.72%		12.87%	12.52%

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Equipment Depreciation Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28 101-131 Circuit Court	6,186.10	23.39%	\$822	\$0	\$822	\$770	\$1,592
40 101-229 Pros Attorney	5,500.69	20.80%	731	0	731	685	1,416
73 215.1-XXX Friend of the Court	14,763.09	55.82%	1,961	0	1,961	1,839	3,799
Subtotal	26,449.88	100.00%	3,513	0	3,513	3,294	6,807
Direct Bills					0		0
Total					\$3,513		\$6,807

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

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Copiers Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	7.01	1.78%	\$123	\$0	\$123	\$0	\$123
4 101-172 Administration	2.69	0.68%	47	0	47	0	47
5 101-201 Finance	4.82	1.23%	85	0	85	0	85
7 101-226 Human Resources	4.44	1.13%	78	0	78	0	78
8 101-253 Treasurer	6.43	1.64%	113	0	113	0	113
9 101-258/259 Network/Phone	8.31	2.11%	146	0	146	0	146
10 101-261 FM Courthouse	2.50	0.64%	44	0	44	0	44
11 101-262 FM 911 EOC	0.44	0.11%	8	0	8	0	8
12 101-263 FM Human Services	1.69	0.43%	30	0	30	0	30
14 101-265 Facility Management	8.32	2.12%	146	0	146	0	146
15 101-266 Mail/Copy	1.00	0.25%	18	0	18	0	18
18 101-269 Jail Building	1.38	0.35%	24	0	24	0	24
19 101-270 Co Services Building	0.40	0.10%	7	0	7	0	7
22 101-316 Security	4.51	1.15%	79	0	79	0	79
27 677-087 Insurance	0.60	0.15%	11	0	11	0	11
28 101-131 Circuit Court	9.93	2.53%	175	0	175	0	175
29 101-136 District Court	19.67	5.00%	346	0	346	0	346
30 101-147 Jury Board	0.03	0.01%	1	0	1	0	1
31 101-148 Probate Court	4.73	1.20%	83	0	83	0	83
32 101-149 Family Court	3.76	0.96%	66	0	66	0	66
35 101-152 Probate - District Court	5.93	1.51%	104	0	104	0	104
37 101-191 Elections	0.91	0.23%	16	0	16	0	16
38 101-215 Clerk	9.53	2.42%	168	0	168	0	168
39 101-225 Equalization	4.81	1.22%	85	0	85	0	85
40 101-229 Pros Attorney	13.92	3.54%	245	0	245	0	245
41 101-236 Register of Deeds	4.15	1.06%	73	0	73	0	73
42 101-257 Coop Ext	0.71	0.18%	12	0	12	0	12
45 101-275 Drain	3.92	1.00%	69	0	69	0	69
46 101-291 Record Management	1.26	0.32%	22	0	22	0	22
47 101-301 Sheriff	56.36	14.33%	991	0	991	0	991
48 101-303 WEMET	0.29	0.07%	5	0	5	0	5
49 101-304/305 SCAT	1.66	0.42%	29	0	29	0	29
50 101-314 Reserves	3.24	0.82%	57	0	57	0	57
51 101-315 Detective	3.76	0.96%	66	0	66	0	66
52 101-331 Marine	0.99	0.25%	17	0	17	0	17
53 101-351 Jail	34.01	8.65%	598	0	598	0	598
54 101-352 Inmate Program	3.85	0.98%	68	0	68	0	68
55 101-403 Land Information Services	1.99	0.51%	35	0	35	0	35
56 101-426 Emerg Management	1.00	0.25%	18	0	18	0	18
57 101-427 LEPC	0.62	0.16%	11	0	11	0	11
58 101-430 Animal	1.00	0.25%	18	0	18	0	18
60 101-441 DPW	0.14	0.04%	2	0	2	0	2

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Copiers Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 101-648 Med Examiner	2.31	0.59%	\$41	\$0	\$41	\$0	\$41
65 101-681 Vets Burial	2.09	0.53%	37	0	37	0	37
70 208.0-XXX Parks	4.75	1.21%	84	0	84	0	84
71 211.0-326 Central Dispatch	22.53	5.73%	396	0	396	0	396
73 215.1-XXX Friend of the Court	17.62	4.48%	310	0	310	0	310
75 221.0-XXX Health	27.06	6.88%	476	0	476	0	476
80 230.0-676 Transportation	2.99	0.76%	53	0	53	0	53
81 230.0-677 Transportation	1.00	0.25%	18	0	18	0	18
82 240.0-XXX Multi Agency	0.10	0.03%	2	0	2	0	2
87 260 Indigent Defense	3.02	0.77%	53	0	53	0	53
90 264.0-362 Local Corrections	0.04	0.01%	1	0	1	0	1
102 279.0-151 SSSPP Grant	0.80	0.20%	14	0	14	0	14
105 279.0-301 Snowmobile Grant	0.01	0.00%	0	0	0	0	0
106 279.0-312 HIDTA	0.01	0.00%	0	0	0	0	0
108 279.0-335 Traffic Grant	0.78	0.20%	14	0	14	0	14
119 279.1-228 Victims Rights Grant	1.69	0.43%	30	0	30	0	30
120 280.1 Gunplain Twp	1.00	0.25%	18	0	18	0	18
121 280.4 Fillmore Township	0.29	0.07%	5	0	5	0	5
122 280.5 Casco Township	1.00	0.25%	18	0	18	0	18
123 280.6 Wayland Township	2.00	0.51%	35	0	35	0	35
125 280.8 Lee Township	0.49	0.12%	9	0	9	0	9
126 280.9 Salem/Leighton/Dorr	0.90	0.23%	16	0	16	0	16
127 281.1 Saugatuck City	1.06	0.27%	19	0	19	0	19
130 292.1-614 Comm Resc	3.70	0.94%	65	0	65	0	65
131 292.1-653 Diversion	1.00	0.25%	18	0	18	0	18
133 292.1-656 CC Admin	3.20	0.81%	56	0	56	0	56
134 292.1-661 Food Prep	2.87	0.73%	50	0	50	0	50
136 292.1-664 Juv Detention	16.21	4.12%	285	0	285	0	285
137 292.1-665 Comm Probation	4.98	1.27%	88	0	88	0	88
138 292.1-666 Cheever	14.68	3.73%	258	0	258	0	258
139 292.2 DHS	0.02	0.01%	0	0	0	0	0
141 293.0-681 Soldiers	0.98	0.25%	17	0	17	0	17
143 295.0-672 COA	1.60	0.41%	28	0	28	0	28
147 620.0-253 Tax Reversn	1.99	0.51%	35	0	35	0	35
148 639.0-275 Drain Equipment Revolving	1.08	0.27%	19	0	19	0	19
149 661.2 Fleet Management	0.03	0.01%	1	0	1	0	1
151 Other	0.66	0.17%	12	0	12	0	12

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Copiers Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	393.25	100.00%	6,913	0	6,913	0	6,913
Direct Bills					0		0
Total					\$6,913		\$6,913

Basis Units: FTE Count
Source: Payroll Data

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Computers Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	7.01	1.78%	\$635	\$0	\$635	\$0	\$635
4 101-172 Administration	2.69	0.68%	244	0	244	0	244
5 101-201 Finance	4.82	1.23%	437	0	437	0	437
7 101-226 Human Resources	4.44	1.13%	402	0	402	0	402
8 101-253 Treasurer	6.43	1.64%	582	0	582	0	582
9 101-258/259 Network/Phone	8.31	2.11%	753	0	753	0	753
10 101-261 FM Courthouse	2.50	0.64%	226	0	226	0	226
11 101-262 FM 911 EOC	0.44	0.11%	40	0	40	0	40
12 101-263 FM Human Services	1.69	0.43%	153	0	153	0	153
14 101-265 Facility Management	8.32	2.12%	754	0	754	0	754
15 101-266 Mail/Copy	1.00	0.25%	91	0	91	0	91
18 101-269 Jail Building	1.38	0.35%	125	0	125	0	125
19 101-270 Co Services Building	0.40	0.10%	36	0	36	0	36
22 101-316 Security	4.51	1.15%	408	0	408	0	408
27 677-087 Insurance	0.60	0.15%	54	0	54	0	54
28 101-131 Circuit Court	9.93	2.53%	899	0	899	0	899
29 101-136 District Court	19.67	5.00%	1,781	0	1,781	0	1,781
30 101-147 Jury Board	0.03	0.01%	3	0	3	0	3
31 101-148 Probate Court	4.73	1.20%	428	0	428	0	428
32 101-149 Family Court	3.76	0.96%	341	0	341	0	341
35 101-152 Probate - District Court	5.93	1.51%	537	0	537	0	537
37 101-191 Elections	0.91	0.23%	82	0	82	0	82
38 101-215 Clerk	9.53	2.42%	863	0	863	0	863
39 101-225 Equalization	4.81	1.22%	436	0	436	0	436
40 101-229 Pros Attorney	13.92	3.54%	1,261	0	1,261	0	1,261
41 101-236 Register of Deeds	4.15	1.06%	376	0	376	0	376
42 101-257 Coop Ext	0.71	0.18%	64	0	64	0	64
45 101-275 Drain	3.92	1.00%	355	0	355	0	355
46 101-291 Record Management	1.26	0.32%	114	0	114	0	114
47 101-301 Sheriff	56.36	14.33%	5,104	0	5,104	0	5,104
48 101-303 WEMET	0.29	0.07%	26	0	26	0	26
49 101-304/305 SCAT	1.66	0.42%	150	0	150	0	150
50 101-314 Reserves	3.24	0.82%	293	0	293	0	293
51 101-315 Detective	3.76	0.96%	341	0	341	0	341
52 101-331 Marine	0.99	0.25%	90	0	90	0	90
53 101-351 Jail	34.01	8.65%	3,080	0	3,080	0	3,080
54 101-352 Inmate Program	3.85	0.98%	349	0	349	0	349
55 101-403 Land Information Services	1.99	0.51%	180	0	180	0	180
56 101-426 Emerg Management	1.00	0.25%	91	0	91	0	91
57 101-427 LEPC	0.62	0.16%	56	0	56	0	56
58 101-430 Animal	1.00	0.25%	91	0	91	0	91
60 101-441 DPW	0.14	0.04%	13	0	13	0	13

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Computers Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 101-648 Med Examiner	2.31	0.59%	\$209	\$0	\$209	\$0	\$209
65 101-681 Vets Burial	2.09	0.53%	189	0	189	0	189
70 208.0-XXX Parks	4.75	1.21%	430	0	430	0	430
71 211.0-326 Central Dispatch	22.53	5.73%	2,041	0	2,041	0	2,041
73 215.1-XXX Friend of the Court	17.62	4.48%	1,596	0	1,596	0	1,596
75 221.0-XXX Health	27.06	6.88%	2,451	0	2,451	0	2,451
80 230.0-676 Transportation	2.99	0.76%	271	0	271	0	271
81 230.0-677 Transportation	1.00	0.25%	91	0	91	0	91
82 240.0-XXX Multi Agency	0.10	0.03%	9	0	9	0	9
87 260 Indigent Defense	3.02	0.77%	274	0	274	0	274
90 264.0-362 Local Corrections	0.04	0.01%	4	0	4	0	4
102 279.0-151 SSSPP Grant	0.80	0.20%	72	0	72	0	72
105 279.0-301 Snowmobile Grant	0.01	0.00%	1	0	1	0	1
106 279.0-312 HIDTA	0.01	0.00%	1	0	1	0	1
108 279.0-335 Traffic Grant	0.78	0.20%	71	0	71	0	71
119 279.1-228 Victims Rights Grant	1.69	0.43%	153	0	153	0	153
120 280.1 Gunplain Twp	1.00	0.25%	91	0	91	0	91
121 280.4 Fillmore Township	0.29	0.07%	26	0	26	0	26
122 280.5 Casco Township	1.00	0.25%	91	0	91	0	91
123 280.6 Wayland Township	2.00	0.51%	181	0	181	0	181
125 280.8 Lee Township	0.49	0.12%	44	0	44	0	44
126 280.9 Salem/Leighton/Dorr	0.90	0.23%	82	0	82	0	82
127 281.1 Saugatuck City	1.06	0.27%	96	0	96	0	96
130 292.1-614 Comm Resc	3.70	0.94%	335	0	335	0	335
131 292.1-653 Diversion	1.00	0.25%	91	0	91	0	91
133 292.1-656 CC Admin	3.20	0.81%	290	0	290	0	290
134 292.1-661 Food Prep	2.87	0.73%	260	0	260	0	260
136 292.1-664 Juv Detention	16.21	4.12%	1,468	0	1,468	0	1,468
137 292.1-665 Comm Probation	4.98	1.27%	451	0	451	0	451
138 292.1-666 Cheever	14.68	3.73%	1,330	0	1,330	0	1,330
139 292.2 DHS	0.02	0.01%	2	0	2	0	2
141 293.0-681 Soldiers	0.98	0.25%	89	0	89	0	89
143 295.0-672 COA	1.60	0.41%	145	0	145	0	145
147 620.0-253 Tax Reversn	1.99	0.51%	180	0	180	0	180
148 639.0-275 Drain Equipment Revolving	1.08	0.27%	98	0	98	0	98
149 661.2 Fleet Management	0.03	0.01%	3	0	3	0	3
151 Other	0.66	0.17%	60	0	60	0	60

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Computers Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	393.25	100.00%	35,616	0	35,616	0	35,616
Direct Bills					0		0
Total					\$35,616		\$35,616

Basis Units: FTE Count
 Source: Payroll Data

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Information Services Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 101-258/259 Network/Phone	100	100.00%	\$58,425	\$0	\$58,425	\$0	\$58,425
Subtotal	100	100.00%	58,425	0	58,425	0	58,425
Direct Bills					0		0
Total					\$58,425		\$58,425

Basis Units: Direct to Information Services
Source:

**Allegan County, Michigan
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Courthouse Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	243	0.49%	\$119	\$0	\$119	\$0	\$119
8 101-253 Treasurer	2,836	5.71%	1,386	0	1,386	0	1,386
9 101-258/259 Network/Phone	2,015	4.06%	985	0	985	0	985
14 101-265 Facility Management	2,846	5.73%	1,391	0	1,391	0	1,391
22 101-316 Security	196	0.39%	96	0	96	0	96
28 101-131 Circuit Court	9,835	19.79%	4,806	0	4,806	0	4,806
29 101-136 District Court	4,701	9.46%	2,297	0	2,297	0	2,297
31 101-148 Probate Court	2,260	4.55%	1,104	0	1,104	0	1,104
32 101-149 Family Court	5,363	10.79%	2,620	0	2,620	0	2,620
35 101-152 Probate - District Court	3,232	6.50%	1,579	0	1,579	0	1,579
38 101-215 Clerk	4,752	9.56%	2,322	0	2,322	0	2,322
40 101-229 Pros Attorney	4,964	9.99%	2,425	0	2,425	0	2,425
41 101-236 Register of Deeds	641	1.29%	313	0	313	0	313
45 101-275 Drain	1,784	3.59%	872	0	872	0	872
73 215.1-XXX Friend of the Court	3,494	7.03%	1,707	0	1,707	0	1,707
87 260 Indigent Defense	528	1.06%	258	0	258	0	258
Subtotal	49,690	100.00%	24,279	0	24,279	0	24,279
Direct Bills					0		0
Total					\$24,279		\$24,279

Basis Units: Usable Square Footage
Source: Building Floorplans

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Phone System Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
151 Other	1	100.00%	\$0	\$0	\$0	\$0	\$0
Subtotal	1	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: FTE Count
 Source:

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Facilities Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 101-265 Facility Management	100	100.00%	\$22,768	\$0	\$22,768	\$0	\$22,768
Subtotal	100	100.00%	22,768	0	22,768	0	22,768
Direct Bills					0		0
Total					\$22,768		\$22,768
Basis Units: Direct to Facilities Management							
Source:							

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Vehicles Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 101-258/259 Network/Phone	13,698.58	61.82%	\$13,699	\$0	\$13,699	\$0	\$13,699
14 101-265 Facility Management	4,708.80	21.25%	4,709	0	4,709	0	4,709
73 215.1-XXX Friend of the Court	3,751.20	16.93%	3,751	0	3,751	0	3,751
Subtotal	22,158.58	100.00%	22,159	0	22,159	0	22,159
Direct Bills					0		0
Total					\$22,159		\$22,159

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

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Allocation Summary

Dept:2 Equipment Depreciation

Department	Equipment Depreciation	Copiers	Computers	Information Services	Courthouse	Phone System	Facilities	Vehicles	Total
3 101-101 Bd of Commissioners	\$0	\$123	\$635	\$0	\$119	\$0	\$0	\$0	\$877
4 101-172 Administration	0	47	244	0	0	0	0	0	291
5 101-201 Finance	0	85	437	0	0	0	0	0	521
7 101-226 Human Resources	0	78	402	0	0	0	0	0	480
8 101-253 Treasurer	0	113	582	0	1,386	0	0	0	2,081
9 101-258/259 Network/Phone	0	146	753	58,425	985	0	0	13,699	74,008
10 101-261 FM Courthouse	0	44	226	0	0	0	0	0	270
11 101-262 FM 911 EOC	0	8	40	0	0	0	0	0	48
12 101-263 FM Human Services	0	30	153	0	0	0	0	0	183
14 101-265 Facility Management	0	146	754	0	1,391	0	22,768	4,709	29,767
15 101-266 Mail/Copy	0	18	91	0	0	0	0	0	108
18 101-269 Jail Building	0	24	125	0	0	0	0	0	149
19 101-270 Co Services Building	0	7	36	0	0	0	0	0	43
22 101-316 Security	0	79	408	0	96	0	0	0	584
27 677-087 Insurance	0	11	54	0	0	0	0	0	65
28 101-131 Circuit Court	1,592	175	899	0	4,806	0	0	0	7,471
29 101-136 District Court	0	346	1,781	0	2,297	0	0	0	4,424
30 101-147 Jury Board	0	1	3	0	0	0	0	0	3
31 101-148 Probate Court	0	83	428	0	1,104	0	0	0	1,616
32 101-149 Family Court	0	66	341	0	2,620	0	0	0	3,027
35 101-152 Probate - District Court	0	104	537	0	1,579	0	0	0	2,221
37 101-191 Elections	0	16	82	0	0	0	0	0	98
38 101-215 Clerk	0	168	863	0	2,322	0	0	0	3,353
39 101-225 Equalization	0	85	436	0	0	0	0	0	520
40 101-229 Pros Attorney	1,416	245	1,261	0	2,425	0	0	0	5,347
41 101-236 Register of Deeds	0	73	376	0	313	0	0	0	762
42 101-257 Coop Ext	0	12	64	0	0	0	0	0	77
45 101-275 Drain	0	69	355	0	872	0	0	0	1,296
46 101-291 Record Management	0	22	114	0	0	0	0	0	136
47 101-301 Sheriff	0	991	5,104	0	0	0	0	0	6,095
48 101-303 WEMET	0	5	26	0	0	0	0	0	31
49 101-304/305 SCAT	0	29	150	0	0	0	0	0	180
50 101-314 Reserves	0	57	293	0	0	0	0	0	350
51 101-315 Detective	0	66	341	0	0	0	0	0	407
52 101-331 Marine	0	17	90	0	0	0	0	0	107
53 101-351 Jail	0	598	3,080	0	0	0	0	0	3,678
54 101-352 Inmate Program	0	68	349	0	0	0	0	0	416
55 101-403 Land Information Services	0	35	180	0	0	0	0	0	215
56 101-426 Emerg Management	0	18	91	0	0	0	0	0	108
57 101-427 LEPC	0	11	56	0	0	0	0	0	67
58 101-430 Animal	0	18	91	0	0	0	0	0	108

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Allocation Summary

Dept:2 Equipment Depreciation

Department	Equipment Depreciation	Copiers	Computers	Information Services	Courthouse	Phone System	Facilities	Vehicles	Total
60 101-441 DPW	\$0	\$2	\$13	\$0	\$0	\$0	\$0	\$0	\$15
64 101-648 Med Examiner	0	41	209	0	0	0	0	0	250
65 101-681 Vets Burial	0	37	189	0	0	0	0	0	226
70 208.0-XXX Parks	0	84	430	0	0	0	0	0	514
71 211.0-326 Central Dispatch	0	396	2,041	0	0	0	0	0	2,437
73 215.1-XXX Friend of the Court	3,799	310	1,596	0	1,707	0	0	3,751	11,164
75 221.0-XXX Health	0	476	2,451	0	0	0	0	0	2,926
80 230.0-676 Transportation	0	53	271	0	0	0	0	0	323
81 230.0-677 Transportation	0	18	91	0	0	0	0	0	108
82 240.0-XXX Multi Agency	0	2	9	0	0	0	0	0	11
87 260 Indigent Defense	0	53	274	0	258	0	0	0	585
90 264.0-362 Local Corrections	0	1	4	0	0	0	0	0	4
102 279.0-151 SSSPP Grant	0	14	72	0	0	0	0	0	87
105 279.0-301 Snowmobile Grant	0	0	1	0	0	0	0	0	1
106 279.0-312 HIDTA	0	0	1	0	0	0	0	0	1
108 279.0-335 Traffic Grant	0	14	71	0	0	0	0	0	84
119 279.1-228 Victims Rights Grant	0	30	153	0	0	0	0	0	183
120 280.1 Gunplain Twp	0	18	91	0	0	0	0	0	108
121 280.4 Fillmore Township	0	5	26	0	0	0	0	0	31
122 280.5 Casco Township	0	18	91	0	0	0	0	0	108
123 280.6 Wayland Township	0	35	181	0	0	0	0	0	216
125 280.8 Lee Township	0	9	44	0	0	0	0	0	53
126 280.9 Salem/Leighton/Dorr	0	16	82	0	0	0	0	0	97
127 281.1 Saugatuck City	0	19	96	0	0	0	0	0	115
130 292.1-614 Comm Resc	0	65	335	0	0	0	0	0	400
131 292.1-653 Diversion	0	18	91	0	0	0	0	0	108
133 292.1-656 CC Admin	0	56	290	0	0	0	0	0	346
134 292.1-661 Food Prep	0	50	260	0	0	0	0	0	310
136 292.1-664 Juv Detention	0	285	1,468	0	0	0	0	0	1,753
137 292.1-665 Comm Probation	0	88	451	0	0	0	0	0	539
138 292.1-666 Cheever	0	258	1,330	0	0	0	0	0	1,588
139 292.2 DHS	0	0	2	0	0	0	0	0	2
141 293.0-681 Soldiers	0	17	89	0	0	0	0	0	106
143 295.0-672 COA	0	28	145	0	0	0	0	0	173
147 620.0-253 Tax Reversn	0	35	180	0	0	0	0	0	215
148 639.0-275 Drain Equipment Revolving	0	19	98	0	0	0	0	0	117
149 661.2 Fleet Management	0	1	3	0	0	0	0	0	3
151 Other	0	12	60	0	0	0	0	0	71
Total	\$6,807	\$6,913	\$35,616	\$58,425	\$24,279	\$0	\$22,768	\$22,159	\$176,968

**Board of Commissioners
Nature and Extent of Service**

The Allegan County Board of Commissioners serves both the legislative and executive capacities for the operation of County government. The Board makes all general County policies, and through its committee structure, provides administrative direction. Legal Services for corporation counsel services are paid out of the Board of Commissioners office.

Legal Services – Allegan County incurs legal expenses for formal and informal legal opinions and defending departments against legal actions that may be brought against the County as a result of an action or occurrence within a department. These opinions assist the departments in performing their assigned duties by assuring the County that decisions, operations and policies do not violate related laws and regulations. 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 identified and allocated to benefitting departments based on their audited expenditures for the fiscal year.

General Government – All other costs have been deemed general government in nature and have not been further allocated within this plan.

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

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

Allegan County, Michigan
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A. Department Costs

Dept:3 101-101 Bd of Commissioners

Description		Amount	General Admin	Legal Services	General Government
<hr/>					
Personnel Costs					
Salaries	S1	127,979	0	0	127,979
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>100.00%</i>
Benefits	S	92,994	0	0	92,994
Subtotal - Personnel Costs		<hr/> 220,973	0	0	220,973
Services & Supplies Cost					
Office Supplies	S	245	0	0	245
Print/Bind	S	623	0	0	623
Legal - Miller	P	132,129	0	132,129	0
Memberships/Subscriptions	S	36,407	0	0	36,407
Travel/Routine	S	14,490	0	0	14,490
Ed/Training/Con - Room & Board	S	4,164	0	0	4,164
Ed/Training/Conferences - Travel	S	1,881	0	0	1,881
Training/Registration	S	0	0	0	0
Advertising	S	429	0	0	429
Property Rental	S	800	0	0	800
Special Projects	S	1,036	0	0	1,036
Subtotal - Services & Supplies		<hr/> 192,204	0	132,129	60,075
Department Cost Total		413,177	0	132,129	281,048
Adjustments to Cost					
Subtotal - Adjustments		<hr/> 0	0	0	0
Total Costs After Adjustments		413,177	0	132,129	281,048
General Admin Distribution			0	0	0
Grand Total		<hr/> <hr/> \$413,177	0	\$132,129	\$281,048
				not allocated	

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

Dept:3 101-101 Bd of Commissioners

Department	First Incoming	Second Incoming	Legal Services	General Government
1 Courthouse Building	\$584	\$3	\$187	\$399
1 County Services Building	1,887	22	611	1,299
Subtotal - Building Depreciation	2,471	25	798	1,697
2 Copiers	123	0	39	84
2 Computers	635	0	203	432
2 Courthouse	119	0	38	81
Subtotal - Equipment Depreciation	877	0	280	596
3 Legal Services	0	1,105	353	752
Subtotal - 101-101 Bd of Commissione	0	1,105	353	752
4 County Admin	0	2,550	815	1,735
Subtotal - 101-172 Administration	0	2,550	815	1,735
5 Accounting/Finance	0	3,489	1,116	2,373
5 Cost Plan	0	824	263	560
Subtotal - 101-201 Finance	0	4,312	1,379	2,933
6 Audit	0	460	147	313
Subtotal - 101-202 Audit	0	460	147	313
7 Personnel	0	7,405	2,368	5,037
Subtotal - 101-226 Human Resources	0	7,405	2,368	5,037
8 General Fund	0	2,778	888	1,889
Subtotal - 101-253 Treasurer	0	2,778	888	1,889
9 Network Services	0	26,057	8,333	17,724
9 Telephone	0	1,911	611	1,300
Subtotal - 101-258/259 Network/Phone	0	27,968	8,944	19,024
10 Courthouse	0	1,785	571	1,214
Subtotal - 101-261 FM Courthouse	0	1,785	571	1,214
15 Mail Service	0	41	13	28

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B. Incoming Costs - (Default Spread Expense%)

Dept:3 101-101 Bd of Commissioners

Department	First Incoming	Second Incoming	Legal Services	General Government
15 Postage	\$0	\$41	\$13	\$28
15 Copy Central	0	661	212	450
Subtotal - 101-266 Mail/Copy	0	743	238	505
19 County Svc Building	0	7,655	2,448	5,207
Subtotal - 101-270 Co Services Buildin	0	7,655	2,448	5,207
22 Courthouse Security	0	1,267	405	862
Subtotal - 101-316 Security	0	1,267	405	862
25 Health Fitness	0	277	88	188
Subtotal - 296.1 County Fitness Center	0	277	88	188
26 Fringe Processing	0	129	41	87
26 GF Other Fringe	0	756	242	514
Subtotal - 677 Fringe Processing	0	885	283	602
27 General Liability	0	388	124	264
27 Public Officials Liability	0	1,409	450	958
Subtotal - 677-087 Insurance	0	1,797	575	1,222
Total Incoming	3,348	61,011	20,581	43,778
C. Total Allocated		\$477,536	\$152,710	\$324,826
			31.98%	68.02%

**Allegan County, Michigan
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Legal Services Allocations

Dept:3 101-101 Bd of Commissioners

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	413,179	0.83%	\$1,105	\$0	\$1,105	\$0	\$1,105
4 101-172 Administration	303,634	0.61%	812	0	812	120	932
5 101-201 Finance	416,211	0.84%	1,113	0	1,113	164	1,278
6 101-202 Audit	54,500	0.11%	146	0	146	22	167
7 101-226 Human Resources	404,858	0.81%	1,083	0	1,083	160	1,243
8 101-253 Treasurer	512,066	1.03%	1,370	0	1,370	202	1,572
9 101-258/259 Network/Phone	1,441,817	2.90%	3,857	0	3,857	570	4,427
10 101-261 FM Courthouse	334,081	0.67%	894	0	894	132	1,026
11 101-262 FM 911 EOC	121,487	0.24%	325	0	325	48	373
12 101-263 FM Human Services	271,361	0.54%	726	0	726	107	833
13 101-264 MCF Building	228,322	0.46%	611	0	611	90	701
14 101-265 Facility Management	652,286	1.31%	1,745	0	1,745	258	2,003
15 101-266 Mail/Copy	192,500	0.39%	515	0	515	76	591
16 101-267 MH ACC Connect	9,220	0.02%	25	0	25	4	28
17 101-268 MH CMH Admin	27,055	0.05%	72	0	72	11	83
18 101-269 Jail Building	701,981	1.41%	1,878	0	1,878	277	2,155
19 101-270 Co Services Building	134,216	0.27%	359	0	359	53	412
20 101-272 Dumont LK	59,813	0.12%	160	0	160	24	184
21 101-273 Youth Home	60,302	0.12%	161	0	161	24	185
22 101-316 Security	227,756	0.46%	609	0	609	90	699
24 292.1 Child Care	5,534,655	11.12%	14,805	0	14,805	2,187	16,992
25 296.1 County Fitness Center	8,541	0.02%	23	0	23	3	26
28 101-131 Circuit Court	699,594	1.40%	1,871	0	1,871	276	2,148
29 101-136 District Court	1,473,500	2.96%	3,942	0	3,942	582	4,524
30 101-147 Jury Board	4,678	0.01%	13	0	13	2	14
31 101-148 Probate Court	480,129	0.96%	1,284	0	1,284	190	1,474
32 101-149 Family Court	681,849	1.37%	1,824	0	1,824	269	2,093
33 101-150 Guardian	34,465	0.07%	92	0	92	14	106
34 101-151 Probate - Circuit Court	7,847	0.02%	21	0	21	3	24
35 101-152 Probate - District Court	499,066	1.00%	1,335	0	1,335	197	1,532
36 101-166 Family Counseling Services	9,180	0.02%	25	0	25	4	28
37 101-191 Elections	94,986	0.19%	254	0	254	38	292
38 101-215 Clerk	627,847	1.26%	1,680	0	1,680	248	1,928
39 101-225 Equalization	461,701	0.93%	1,235	0	1,235	182	1,417
40 101-229 Pros Attorney	1,277,761	2.57%	3,418	0	3,418	505	3,923
41 101-236 Register of Deeds	313,004	0.63%	837	0	837	124	961
42 101-257 Coop Ext	94,067	0.19%	252	0	252	37	289
43 101-260 FM Animal	37,487	0.08%	100	0	100	15	115
44 101-271 FAC	5,339	0.01%	14	0	14	2	16
45 101-275 Drain	355,341	0.71%	951	0	951	140	1,091
46 101-291 Record Management	91,063	0.18%	244	0	244	36	280
47 101-301 Sheriff	5,118,660	10.28%	13,693	0	13,693	2,022	15,715

**Allegan County, Michigan
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Legal Services Allocations

Dept:3 101-101 Bd of Commissioners

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 101-303 WEMET	126,770	0.25%	\$339	\$0	\$339	\$50	\$389
49 101-304/305 SCAT	339,614	0.68%	908	0	908	134	1,043
50 101-314 Reserves	54,490	0.11%	146	0	146	22	167
51 101-315 Detective	756,629	1.52%	2,024	0	2,024	299	2,323
52 101-331 Marine	122,270	0.25%	327	0	327	48	375
53 101-351 Jail	4,220,628	8.48%	11,290	0	11,290	1,668	12,958
54 101-352 Inmate Program	303,329	0.61%	811	0	811	120	931
55 101-403 Land Information Services	180,129	0.36%	482	0	482	71	553
56 101-426 Emerg Management	115,416	0.23%	309	0	309	46	354
57 101-427 LEPC	35,113	0.07%	94	0	94	14	108
58 101-430 Animal	72,652	0.15%	194	0	194	29	223
59 101-431 Livestock	2,045	0.00%	5	0	5	1	6
60 101-441 DPW	11,149	0.02%	30	0	30	4	34
61 101-445 Drains Public	81,142	0.16%	217	0	217	32	249
62 101-448 Remonumentation	92,743	0.19%	248	0	248	37	285
63 101-636 Com Disease	1,172	0.00%	3	0	3	0	4
64 101-648 Med Examiner	202,223	0.41%	541	0	541	80	621
65 101-681 Vets Burial	111,746	0.22%	299	0	299	44	343
66 101-728 Econ Development	50,000	0.10%	134	0	134	20	154
67 101-851 Employee Other Fringe Benef	27,030	0.05%	72	0	72	11	83
68 101-865 Insurance & Bonds	385,000	0.77%	1,030	0	1,030	152	1,182
70 208.0-XXX Parks	358,107	0.72%	958	0	958	141	1,099
71 211.0-326 Central Dispatch	2,528,164	5.08%	6,763	0	6,763	999	7,762
73 215.1-XXX Friend of the Court	1,492,280	3.00%	3,992	0	3,992	590	4,582
75 221.0-XXX Health	2,635,818	5.29%	7,051	0	7,051	1,041	8,092
77 221.1 Solid Waste	830,040	1.67%	2,220	0	2,220	328	2,548
80 230.0-676 Transportation	1,698,393	3.41%	4,543	0	4,543	671	5,214
81 230.0-677 Transportation	52,777	0.11%	141	0	141	21	162
82 240.0-XXX Multi Agency	3,404	0.01%	9	0	9	1	10
83 2450/2455/2456 Public Improvement F	1,798,757	3.61%	4,812	0	4,812	711	5,522
84 255.X Animal Shelter	53,213	0.11%	142	0	142	21	163
85 256.0-236 Automation	235,017	0.47%	629	0	629	93	722
87 260 Indigent Defense	1,532,985	3.08%	4,101	0	4,101	606	4,707
88 263.0-426 Palisades	13,175	0.03%	35	0	35	5	40
89 263.5-200 Concealed Weapons	3,582	0.01%	10	0	10	1	11
90 264.0-362 Local Corrections	39,278	0.08%	105	0	105	16	121
93 266 Justice Training Fund	10,236	0.02%	27	0	27	4	31
95 269.0-145 Law Library	25,534	0.05%	68	0	68	10	78
96 277.1 CDBG Loan Repayment	5,030	0.01%	13	0	13	2	15
118 279.0-999 Grant-Other	515,666	1.04%	1,379	0	1,379	204	1,583
119 279.1-228 Victims Rights Grant	136,850	0.27%	366	0	366	54	420
120 280.1 Gunplain Twp	120,925	0.24%	323	0	323	48	371

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Legal Services Allocations

Dept:3 101-101 Bd of Commissioners

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 280.4 Fillmore Township	102,906	0.21%	\$275	\$0	\$275	\$41	\$316
122 280.5 Casco Township	105,669	0.21%	283	0	283	42	324
123 280.6 Wayland Township	212,392	0.43%	568	0	568	84	652
125 280.8 Lee Township	83,919	0.17%	224	0	224	33	258
126 280.9 Salem/Leighton/Dorr	234,273	0.47%	627	0	627	93	719
127 281.1 Saugatuck City	311,366	0.63%	833	0	833	123	956
139 292.2 DHS	1,336	0.00%	4	0	4	1	4
141 293.0-681 Soldiers	117,445	0.24%	314	0	314	46	361
143 295.0-672 COA	2,658,304	5.34%	7,111	0	7,111	1,050	8,161
148 639.0-275 Drain Equipment Revolving	101,206	0.20%	271	0	271	40	311
149 661.2 Fleet Management	6,552	0.01%	18	0	18	3	20
Subtotal	49,793,294	100.00%	133,199	0	133,199	19,511	152,710
Direct Bills					0		0
Total					\$133,199		\$152,710

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

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

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Allocation Summary

Dept:3 101-101 Bd of Commissioners

Department	Legal Services	General Government	Total
3 101-101 Bd of Commissioners	\$1,105	\$0	\$1,105
4 101-172 Administration	932	0	932
5 101-201 Finance	1,278	0	1,278
6 101-202 Audit	167	0	167
7 101-226 Human Resources	1,243	0	1,243
8 101-253 Treasurer	1,572	0	1,572
9 101-258/259 Network/Phone	4,427	0	4,427
10 101-261 FM Courthouse	1,026	0	1,026
11 101-262 FM 911 EOC	373	0	373
12 101-263 FM Human Services	833	0	833
13 101-264 MCF Building	701	0	701
14 101-265 Facility Management	2,003	0	2,003
15 101-266 Mail/Copy	591	0	591
16 101-267 MH ACC Connect	28	0	28
17 101-268 MH CMH Admin	83	0	83
18 101-269 Jail Building	2,155	0	2,155
19 101-270 Co Services Building	412	0	412
20 101-272 Dumont LK	184	0	184
21 101-273 Youth Home	185	0	185
22 101-316 Security	699	0	699
24 292.1 Child Care	16,992	0	16,992
25 296.1 County Fitness Center	26	0	26
28 101-131 Circuit Court	2,148	0	2,148
29 101-136 District Court	4,524	0	4,524
30 101-147 Jury Board	14	0	14
31 101-148 Probate Court	1,474	0	1,474
32 101-149 Family Court	2,093	0	2,093
33 101-150 Guardian	106	0	106
34 101-151 Probate - Circuit Court	24	0	24
35 101-152 Probate - District Court	1,532	0	1,532
36 101-166 Family Counseling Services	28	0	28
37 101-191 Elections	292	0	292
38 101-215 Clerk	1,928	0	1,928
39 101-225 Equalization	1,417	0	1,417
40 101-229 Pros Attorney	3,923	0	3,923
41 101-236 Register of Deeds	961	0	961
42 101-257 Coop Ext	289	0	289
43 101-260 FM Animal	115	0	115
44 101-271 FAC	16	0	16
45 101-275 Drain	1,091	0	1,091
46 101-291 Record Management	280	0	280

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Allocation Summary

Dept:3 101-101 Bd of Commissioners

Department	Legal Services	General Government	Total
47 101-301 Sheriff	\$15,715	\$0	\$15,715
48 101-303 WEMET	389	0	389
49 101-304/305 SCAT	1,043	0	1,043
50 101-314 Reserves	167	0	167
51 101-315 Detective	2,323	0	2,323
52 101-331 Marine	375	0	375
53 101-351 Jail	12,958	0	12,958
54 101-352 Inmate Program	931	0	931
55 101-403 Land Information Services	553	0	553
56 101-426 Emerg Management	354	0	354
57 101-427 LEPC	108	0	108
58 101-430 Animal	223	0	223
59 101-431 Livestock	6	0	6
60 101-441 DPW	34	0	34
61 101-445 Drains Public	249	0	249
62 101-448 Remonumentation	285	0	285
63 101-636 Com Disease	4	0	4
64 101-648 Med Examiner	621	0	621
65 101-681 Vets Burial	343	0	343
66 101-728 Econ Development	154	0	154
67 101-851 Employee Other Fringe Benef	83	0	83
68 101-865 Insurance & Bonds	1,182	0	1,182
70 208.0-XXX Parks	1,099	0	1,099
71 211.0-326 Central Dispatch	7,762	0	7,762
73 215.1-XXX Friend of the Court	4,582	0	4,582
75 221.0-XXX Health	8,092	0	8,092
77 221.1 Solid Waste	2,548	0	2,548
80 230.0-676 Transportation	5,214	0	5,214
81 230.0-677 Transportation	162	0	162
82 240.0-XXX Multi Agency	10	0	10
83 2450/2455/2456 Public Improvement F	5,522	0	5,522
84 255.X Animal Shelter	163	0	163
85 256.0-236 Automation	722	0	722
87 260 Indigent Defense	4,707	0	4,707
88 263.0-426 Palisades	40	0	40
89 263.5-200 Concealed Weapons	11	0	11
90 264.0-362 Local Corrections	121	0	121
93 266 Justice Training Fund	31	0	31
95 269.0-145 Law Library	78	0	78
96 277.1 CDBG Loan Repayment	15	0	15
118 279.0-999 Grant-Other	1,583	0	1,583

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

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Allocation Summary

Dept:3 101-101 Bd of Commissioners

Department	Legal Services	General Government	Total
119 279.1-228 Victims Rights Grant	\$420	\$0	\$420
120 280.1 Gunplain Twp	371	0	371
121 280.4 Fillmore Township	316	0	316
122 280.5 Casco Township	324	0	324
123 280.6 Wayland Township	652	0	652
125 280.8 Lee Township	258	0	258
126 280.9 Salem/Leighton/Dorr	719	0	719
127 281.1 Saugatuck City	956	0	956
139 292.2 DHS	4	0	4
141 293.0-681 Soldiers	361	0	361
143 295.0-672 COA	8,161	0	8,161
148 639.0-275 Drain Equipment Revolving	311	0	311
149 661.2 Fleet Management	20	0	20
Total	\$152,710	\$0	\$152,710

**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 benefiting 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
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A. Department Costs

Dept:4 101-172 Administration

Description	Amount	General Admin	County Admin
<hr/>			
Personnel Costs			
Salaries	221,346	0	221,346
<i>Salary % Split</i>		<i>.00%</i>	<i>100.00%</i>
Benefits	78,238	0	78,238
Subtotal - Personnel Costs	<hr/> 299,584	0	299,584
Services & Supplies Cost			
Office Supplies	152	0	152
Gas, Oil, Grease & Anti-Freeze	3	0	3
Printing/Binding	0	0	0
Memberships/subscriptions	190	0	190
Other Contracts	0	0	0
Travel	2,953	0	2,953
Education/Training/Conferences - Roo	628	0	628
Education/Training/Conferences - Trav	375	0	375
Education/Training/Conferences - Regi	(250)	0	(250)
Subtotal - Services & Supplies	<hr/> 4,051	0	4,051
Department Cost Total	303,635	0	303,635
Adjustments to Cost			
Subtotal - Adjustments	<hr/> 0	0	0
Total Costs After Adjustments	303,635	0	303,635
General Admin Distribution		0	0
Grand Total	<hr/> <hr/> \$303,635		<hr/> <hr/> \$303,635

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

Dept:4 101-172 Administration

Department	First Incoming	Second Incoming	County Admin
1 County Services Building	\$2,563	\$30	\$2,593
Subtotal - Building Depreciation	2,563	30	2,593
2 Copiers	47	0	47
2 Computers	244	0	244
Subtotal - Equipment Depreciation	291	0	291
3 Legal Services	812	120	932
Subtotal - 101-101 Bd of Commissione	812	120	932
4 County Admin	0	1,874	1,874
Subtotal - 101-172 Administration	0	1,874	1,874
5 Accounting/Finance	0	2,147	2,147
5 Cost Plan	0	412	412
Subtotal - 101-201 Finance	0	2,559	2,559
6 Audit	0	338	338
Subtotal - 101-202 Audit	0	338	338
7 Personnel	0	2,841	2,841
Subtotal - 101-226 Human Resources	0	2,841	2,841
8 General Fund	0	1,709	1,709
Subtotal - 101-253 Treasurer	0	1,709	1,709
9 Network Services	0	9,999	9,999
9 Telephone	0	733	733
Subtotal - 101-258/259 Network/Phone	0	10,732	10,732
15 Mail Service	0	34	34
15 Postage	0	49	49
15 Copy Central	0	254	254
Subtotal - 101-266 Mail/Copy	0	336	336
19 County Svc Building	0	10,398	10,398

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

Dept:4 101-172 Administration

Department	First Incoming	Second Incoming	County Admin
Subtotal - 101-270 Co Services Buildin	\$0	\$10,398	\$10,398
25 Health Fitness	0	106	106
Subtotal - 296.1 County Fitness Center	0	106	106
26 Fringe Processing	0	49	49
26 GF Other Fringe	0	290	290
Subtotal - 677 Fringe Processing	0	340	340
27 General Liability	0	285	285
27 Public Officials Liability	0	541	541
Subtotal - 677-087 Insurance	0	826	826
Total Incoming	3,666	32,209	35,876
C. Total Allocated		\$339,511	\$339,511
			100.00%

Allegan County, Michigan
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County Admin Allocations

Dept:4 101-172 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	413,179	0.83%	\$2,550	\$0	\$2,550	\$0	\$2,550
4 101-172 Administration	303,634	0.61%	1,874	0	1,874	0	1,874
5 101-201 Finance	416,211	0.84%	2,569	0	2,569	273	2,842
6 101-202 Audit	54,500	0.11%	336	0	336	36	372
7 101-226 Human Resources	404,858	0.81%	2,499	0	2,499	266	2,764
8 101-253 Treasurer	512,066	1.03%	3,160	0	3,160	336	3,496
9 101-258/259 Network/Phone	1,441,817	2.90%	8,898	0	8,898	946	9,845
10 101-261 FM Courthouse	334,081	0.67%	2,062	0	2,062	219	2,281
11 101-262 FM 911 EOC	121,487	0.24%	750	0	750	80	829
12 101-263 FM Human Services	271,361	0.54%	1,675	0	1,675	178	1,853
13 101-264 MCF Building	228,322	0.46%	1,409	0	1,409	150	1,559
14 101-265 Facility Management	652,286	1.31%	4,026	0	4,026	428	4,454
15 101-266 Mail/Copy	192,500	0.39%	1,188	0	1,188	126	1,314
16 101-267 MH ACC Connect	9,220	0.02%	57	0	57	6	63
17 101-268 MH CMH Admin	27,055	0.05%	167	0	167	18	185
18 101-269 Jail Building	701,981	1.41%	4,332	0	4,332	461	4,793
19 101-270 Co Services Building	134,216	0.27%	828	0	828	88	916
20 101-272 Dumont LK	59,813	0.12%	369	0	369	39	408
21 101-273 Youth Home	60,302	0.12%	372	0	372	40	412
22 101-316 Security	227,756	0.46%	1,406	0	1,406	149	1,555
24 292.1 Child Care	5,534,655	11.12%	34,157	0	34,157	3,632	37,790
25 296.1 County Fitness Center	8,541	0.02%	53	0	53	6	58
28 101-131 Circuit Court	699,594	1.40%	4,318	0	4,318	459	4,777
29 101-136 District Court	1,473,500	2.96%	9,094	0	9,094	967	10,061
30 101-147 Jury Board	4,678	0.01%	29	0	29	3	32
31 101-148 Probate Court	480,129	0.96%	2,963	0	2,963	315	3,278
32 101-149 Family Court	681,849	1.37%	4,208	0	4,208	448	4,656
33 101-150 Guardian	34,465	0.07%	213	0	213	23	235
34 101-151 Probate - Circuit Court	7,847	0.02%	48	0	48	5	54
35 101-152 Probate - District Court	499,066	1.00%	3,080	0	3,080	328	3,408
36 101-166 Family Counseling Services	9,180	0.02%	57	0	57	6	63
37 101-191 Elections	94,986	0.19%	586	0	586	62	649
38 101-215 Clerk	627,847	1.26%	3,875	0	3,875	412	4,287
39 101-225 Equalization	461,701	0.93%	2,849	0	2,849	303	3,152
40 101-229 Pros Attorney	1,277,761	2.57%	7,886	0	7,886	839	8,724
41 101-236 Register of Deeds	313,004	0.63%	1,932	0	1,932	205	2,137
42 101-257 Coop Ext	94,067	0.19%	581	0	581	62	642
43 101-260 FM Animal	37,487	0.08%	231	0	231	25	256
44 101-271 FAC	5,339	0.01%	33	0	33	4	36
45 101-275 Drain	355,341	0.71%	2,193	0	2,193	233	2,426
46 101-291 Record Management	91,063	0.18%	562	0	562	60	622
47 101-301 Sheriff	5,118,660	10.28%	31,590	0	31,590	3,359	34,949

**Allegan County, Michigan
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County Admin Allocations

Dept:4 101-172 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 101-303 WEMET	126,770	0.25%	\$782	\$0	\$782	\$83	\$866
49 101-304/305 SCAT	339,614	0.68%	2,096	0	2,096	223	2,319
50 101-314 Reserves	54,490	0.11%	336	0	336	36	372
51 101-315 Detective	756,629	1.52%	4,670	0	4,670	497	5,166
52 101-331 Marine	122,270	0.25%	755	0	755	80	835
53 101-351 Jail	4,220,628	8.48%	26,048	0	26,048	2,770	28,818
54 101-352 Inmate Program	303,329	0.61%	1,872	0	1,872	199	2,071
55 101-403 Land Information Services	180,129	0.36%	1,112	0	1,112	118	1,230
56 101-426 Emerg Management	115,416	0.23%	712	0	712	76	788
57 101-427 LEPC	35,113	0.07%	217	0	217	23	240
58 101-430 Animal	72,652	0.15%	448	0	448	48	496
59 101-431 Livestock	2,045	0.00%	13	0	13	1	14
60 101-441 DPW	11,149	0.02%	69	0	69	7	76
61 101-445 Drains Public	81,142	0.16%	501	0	501	53	554
62 101-448 Remonumentation	92,743	0.19%	572	0	572	61	633
63 101-636 Com Disease	1,172	0.00%	7	0	7	1	8
64 101-648 Med Examiner	202,223	0.41%	1,248	0	1,248	133	1,381
65 101-681 Vets Burial	111,746	0.22%	690	0	690	73	763
66 101-728 Econ Development	50,000	0.10%	309	0	309	33	341
67 101-851 Employee Other Fringe Benef	27,030	0.05%	167	0	167	18	185
68 101-865 Insurance & Bonds	385,000	0.77%	2,376	0	2,376	253	2,629
70 208.0-XXX Parks	358,107	0.72%	2,210	0	2,210	235	2,445
71 211.0-326 Central Dispatch	2,528,164	5.08%	15,603	0	15,603	1,659	17,262
73 215.1-XXX Friend of the Court	1,492,280	3.00%	9,210	0	9,210	979	10,189
75 221.0-XXX Health	2,635,818	5.29%	16,267	0	16,267	1,730	17,997
77 221.1 Solid Waste	830,040	1.67%	5,123	0	5,123	545	5,667
80 230.0-676 Transportation	1,698,393	3.41%	10,482	0	10,482	1,115	11,596
81 230.0-677 Transportation	52,777	0.11%	326	0	326	35	360
82 240.0-XXX Multi Agency	3,404	0.01%	21	0	21	2	23
83 2450/2455/2456 Public Improvement F	1,798,757	3.61%	11,101	0	11,101	1,181	12,282
84 255.X Animal Shelter	53,213	0.11%	328	0	328	35	363
85 256.0-236 Automation	235,017	0.47%	1,450	0	1,450	154	1,605
87 260 Indigent Defense	1,532,985	3.08%	9,461	0	9,461	1,006	10,467
88 263.0-426 Palisades	13,175	0.03%	81	0	81	9	90
89 263.5-200 Concealed Weapons	3,582	0.01%	22	0	22	2	24
90 264.0-362 Local Corrections	39,278	0.08%	242	0	242	26	268
93 266 Justice Training Fund	10,236	0.02%	63	0	63	7	70
95 269.0-145 Law Library	25,534	0.05%	158	0	158	17	174
96 277.1 CDBG Loan Repayment	5,030	0.01%	31	0	31	3	34
118 279.0-999 Grant-Other	515,666	1.04%	3,182	0	3,182	338	3,521
119 279.1-228 Victims Rights Grant	136,850	0.27%	845	0	845	90	934
120 280.1 Gunplain Twp	120,925	0.24%	746	0	746	79	826

**Allegan County, Michigan
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County Admin Allocations

Dept:4 101-172 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 280.4 Fillmore Township	102,906	0.21%	\$635	\$0	\$635	\$68	\$703
122 280.5 Casco Township	105,669	0.21%	652	0	652	69	721
123 280.6 Wayland Township	212,392	0.43%	1,311	0	1,311	139	1,450
125 280.8 Lee Township	83,919	0.17%	518	0	518	55	573
126 280.9 Salem/Leighton/Dorr	234,273	0.47%	1,446	0	1,446	154	1,600
127 281.1 Saugatuck City	311,366	0.63%	1,922	0	1,922	204	2,126
139 292.2 DHS	1,336	0.00%	8	0	8	1	9
141 293.0-681 Soldiers	117,445	0.24%	725	0	725	77	802
143 295.0-672 COA	2,658,304	5.34%	16,406	0	16,406	1,745	18,151
148 639.0-275 Drain Equipment Revolving	101,206	0.20%	625	0	625	66	691
149 661.2 Fleet Management	6,552	0.01%	40	0	40	4	45
Subtotal	49,793,294	100.00%	307,301	0	307,301	32,209	339,511
Direct Bills					0		0
Total					\$307,301		\$339,511

Basis Units: Dollar Amount of Expenditures by benefitting dept

Source: Annual Audit

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

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Allocation Summary

Dept:4 101-172 Administration

Department	County Admin	Total
3 101-101 Bd of Commissioners	\$2,550	\$2,550
4 101-172 Administration	1,874	1,874
5 101-201 Finance	2,842	2,842
6 101-202 Audit	372	372
7 101-226 Human Resources	2,764	2,764
8 101-253 Treasurer	3,496	3,496
9 101-258/259 Network/Phone	9,845	9,845
10 101-261 FM Courthouse	2,281	2,281
11 101-262 FM 911 EOC	829	829
12 101-263 FM Human Services	1,853	1,853
13 101-264 MCF Building	1,559	1,559
14 101-265 Facility Management	4,454	4,454
15 101-266 Mail/Copy	1,314	1,314
16 101-267 MH ACC Connect	63	63
17 101-268 MH CMH Admin	185	185
18 101-269 Jail Building	4,793	4,793
19 101-270 Co Services Building	916	916
20 101-272 Dumont LK	408	408
21 101-273 Youth Home	412	412
22 101-316 Security	1,555	1,555
24 292.1 Child Care	37,790	37,790
25 296.1 County Fitness Center	58	58
28 101-131 Circuit Court	4,777	4,777
29 101-136 District Court	10,061	10,061
30 101-147 Jury Board	32	32
31 101-148 Probate Court	3,278	3,278
32 101-149 Family Court	4,656	4,656
33 101-150 Guardian	235	235
34 101-151 Probate - Circuit Court	54	54
35 101-152 Probate - District Court	3,408	3,408
36 101-166 Family Counseling Services	63	63
37 101-191 Elections	649	649
38 101-215 Clerk	4,287	4,287
39 101-225 Equalization	3,152	3,152
40 101-229 Pros Attorney	8,724	8,724
41 101-236 Register of Deeds	2,137	2,137
42 101-257 Coop Ext	642	642
43 101-260 FM Animal	256	256
44 101-271 FAC	36	36
45 101-275 Drain	2,426	2,426
46 101-291 Record Management	622	622

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

FY 2019
11/24/2020

Allocation Summary

Dept:4 101-172 Administration

Department	County Admin	Total
47 101-301 Sheriff	\$34,949	\$34,949
48 101-303 WEMET	866	866
49 101-304/305 SCAT	2,319	2,319
50 101-314 Reserves	372	372
51 101-315 Detective	5,166	5,166
52 101-331 Marine	835	835
53 101-351 Jail	28,818	28,818
54 101-352 Inmate Program	2,071	2,071
55 101-403 Land Information Services	1,230	1,230
56 101-426 Emerg Management	788	788
57 101-427 LEPC	240	240
58 101-430 Animal	496	496
59 101-431 Livestock	14	14
60 101-441 DPW	76	76
61 101-445 Drains Public	554	554
62 101-448 Remonumentation	633	633
63 101-636 Com Disease	8	8
64 101-648 Med Examiner	1,381	1,381
65 101-681 Vets Burial	763	763
66 101-728 Econ Development	341	341
67 101-851 Employee Other Fringe Benef	185	185
68 101-865 Insurance & Bonds	2,629	2,629
70 208.0-XXX Parks	2,445	2,445
71 211.0-326 Central Dispatch	17,262	17,262
73 215.1-XXX Friend of the Court	10,189	10,189
75 221.0-XXX Health	17,997	17,997
77 221.1 Solid Waste	5,667	5,667
80 230.0-676 Transportation	11,596	11,596
81 230.0-677 Transportation	360	360
82 240.0-XXX Multi Agency	23	23
83 2450/2455/2456 Public Improvement F	12,282	12,282
84 255.X Animal Shelter	363	363
85 256.0-236 Automation	1,605	1,605
87 260 Indigent Defense	10,467	10,467
88 263.0-426 Palisades	90	90
89 263.5-200 Concealed Weapons	24	24
90 264.0-362 Local Corrections	268	268
93 266 Justice Training Fund	70	70
95 269.0-145 Law Library	174	174
96 277.1 CDBG Loan Repayment	34	34
118 279.0-999 Grant-Other	3,521	3,521

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

FY 2019
11/24/2020

Allocation Summary

Dept:4 101-172 Administration

Department	County Admin	Total
119 279.1-228 Victims Rights Grant	\$934	\$934
120 280.1 Gunplain Twp	826	826
121 280.4 Fillmore Township	703	703
122 280.5 Casco Township	721	721
123 280.6 Wayland Township	1,450	1,450
125 280.8 Lee Township	573	573
126 280.9 Salem/Leighton/Dorr	1,600	1,600
127 281.1 Saugatuck City	2,126	2,126
139 292.2 DHS	9	9
141 293.0-681 Soldiers	802	802
143 295.0-672 COA	18,151	18,151
148 639.0-275 Drain Equipment Revolving	691	691
149 661.2 Fleet Management	45	45
Total	\$339,511	\$339,511

Finance
Nature and Extent of Service

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

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

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

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

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

FY 2019
 11/24/2020

A. Department Costs

Dept:5 101-201 Finance

Description		Amount	General Admin	Accounting/Fi nance	Cost Plan
Personnel Costs					
Salaries	S1	280,114	0	280,114	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	87,334	0	87,334	0
Subtotal - Personnel Costs		367,448	0	367,448	0
Services & Supplies Cost					
Office Supplies	S	1,185	0	1,185	0
Memberships/Subscriptions	S	120	0	120	0
Other Contracts	P	44,593	0	23,593	21,000
Travel	S	725	0	725	0
Education/Training - Room/Board/Misc	S	696	0	696	0
Education/Training - Travel	S	218	0	218	0
Education/Training - Registration	S	1,166	0	1,166	0
Misc	S	58	0	58	0
Subtotal - Services & Supplies		48,761	0	27,761	21,000
Department Cost Total		416,209	0	395,209	21,000
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		416,209	0	395,209	21,000
General Admin Distribution			0	0	0
Grand Total		\$416,209		\$395,209	\$21,000

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

Dept:5 101-201 Finance

Department	First Incoming	Second Incoming	Accounting/Finance	Cost Plan
1 County Services Building	\$1,915	\$22	\$1,937	\$0
Subtotal - Building Depreciation	1,915	22	1,937	0
2 Copiers	85	0	85	0
2 Computers	437	0	437	0
Subtotal - Equipment Depreciation	521	0	521	0
3 Legal Services	1,113	164	1,278	0
Subtotal - 101-101 Bd of Commissione	1,113	164	1,278	0
4 County Admin	2,569	273	2,842	0
Subtotal - 101-172 Administration	2,569	273	2,842	0
5 Accounting/Finance	0	2,860	2,860	0
5 Cost Plan	0	824	824	0
Subtotal - 101-201 Finance	0	3,683	3,683	0
6 Audit	0	463	463	0
Subtotal - 101-202 Audit	0	463	463	0
7 Personnel	0	5,091	5,091	0
Subtotal - 101-226 Human Resources	0	5,091	5,091	0
8 General Fund	0	2,277	2,277	0
Subtotal - 101-253 Treasurer	0	2,277	2,277	0
9 Network Services	0	17,917	17,917	0
9 Telephone	0	1,314	1,314	0
Subtotal - 101-258/259 Network/Phone	0	19,231	19,231	0
15 Mail Service	0	152	152	0
15 Postage	0	349	349	0
15 Copy Central	0	455	455	0
Subtotal - 101-266 Mail/Copy	0	956	956	0
19 County Svc Building	0	7,768	7,768	0

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

Dept:5 101-201 Finance

Department	First Incoming	Second Incoming	Accounting/Finance	Cost Plan
Subtotal - 101-270 Co Services Buildin	\$0	\$7,768	\$7,768	\$0
25 Health Fitness	0	190	190	0
Subtotal - 296.1 County Fitness Center	0	190	190	0
26 Fringe Processing	0	88	88	0
26 GF Other Fringe	0	520	520	0
Subtotal - 677 Fringe Processing	0	608	608	0
27 General Liability	0	391	391	0
27 Public Officials Liability	0	969	969	0
Subtotal - 677-087 Insurance	0	1,360	1,360	0
Total Incoming	6,118	42,088	48,206	0
C. Total Allocated		\$464,415	\$443,415	\$21,000
			95.48%	4.52%

**Allegan County, Michigan
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Accounting/Finance Allocations

Dept:5 101-201 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	416	0.87%	\$3,489	\$0	\$3,489	\$0	\$3,489
4 101-172 Administration	256	0.53%	2,147	0	2,147	0	2,147
5 101-201 Finance	341	0.71%	2,860	0	2,860	0	2,860
6 101-202 Audit	3	0.01%	25	0	25	3	28
7 101-226 Human Resources	422	0.88%	3,539	0	3,539	379	3,918
8 101-253 Treasurer	349	0.73%	2,927	0	2,927	314	3,241
9 101-258/259 Network/Phone	1,867	3.90%	15,658	0	15,658	1,678	17,336
10 101-261 FM Courthouse	954	1.99%	8,001	0	8,001	857	8,858
11 101-262 FM 911 EOC	421	0.88%	3,531	0	3,531	378	3,909
12 101-263 FM Human Services	567	1.18%	4,755	0	4,755	509	5,265
13 101-264 MCF Building	316	0.66%	2,650	0	2,650	284	2,934
14 101-265 Facility Management	885	1.85%	7,422	0	7,422	795	8,218
15 101-266 Mail/Copy	313	0.65%	2,625	0	2,625	281	2,906
16 101-267 MH ACC Connect	37	0.08%	310	0	310	33	344
17 101-268 MH CMH Admin	80	0.17%	671	0	671	72	743
18 101-269 Jail Building	1,152	2.41%	9,662	0	9,662	1,035	10,697
19 101-270 Co Services Building	439	0.92%	3,682	0	3,682	394	4,076
20 101-272 Dumont LK	278	0.58%	2,332	0	2,332	250	2,581
21 101-273 Youth Home	242	0.51%	2,030	0	2,030	217	2,247
22 101-316 Security	195	0.41%	1,635	0	1,635	175	1,811
24 292.1 Child Care	1	0.00%	8	0	8	1	9
25 296.1 County Fitness Center	20	0.04%	168	0	168	18	186
26 677 Fringe Processing	335	0.70%	2,810	0	2,810	301	3,111
27 677-087 Insurance	9	0.02%	75	0	75	8	84
28 101-131 Circuit Court	550	1.15%	4,613	0	4,613	494	5,107
29 101-136 District Court	623	1.30%	5,225	0	5,225	560	5,785
30 101-147 Jury Board	75	0.16%	629	0	629	67	696
31 101-148 Probate Court	462	0.97%	3,875	0	3,875	415	4,290
32 101-149 Family Court	433	0.90%	3,632	0	3,632	389	4,021
33 101-150 Guardian	215	0.45%	1,803	0	1,803	193	1,996
34 101-151 Probate - Circuit Court	82	0.17%	688	0	688	74	761
35 101-152 Probate - District Court	238	0.50%	1,996	0	1,996	214	2,210
36 101-166 Family Counseling Services	7	0.01%	59	0	59	6	65
37 101-191 Elections	300	0.63%	2,516	0	2,516	270	2,786
38 101-215 Clerk	367	0.77%	3,078	0	3,078	330	3,408
39 101-225 Equalization	302	0.63%	2,533	0	2,533	271	2,804
40 101-229 Pros Attorney	509	1.06%	4,269	0	4,269	457	4,726
41 101-236 Register of Deeds	237	0.50%	1,988	0	1,988	213	2,201
42 101-257 Coop Ext	214	0.45%	1,795	0	1,795	192	1,987
43 101-260 FM Animal	181	0.38%	1,518	0	1,518	163	1,681
44 101-271 FAC	34	0.07%	285	0	285	31	316
45 101-275 Drain	345	0.72%	2,893	0	2,893	310	3,203

**Allegan County, Michigan
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Accounting/Finance Allocations

Dept:5 101-201 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 101-291 Record Management	224	0.47%	\$1,879	\$0	\$1,879	\$201	\$2,080
47 101-301 Sheriff	1,946	4.07%	16,321	0	16,321	1,749	18,069
48 101-303 WEMET	256	0.53%	2,147	0	2,147	230	2,377
49 101-304/305 SCAT	388	0.81%	3,254	0	3,254	349	3,603
50 101-314 Reserves	114	0.24%	956	0	956	102	1,059
51 101-315 Detective	488	1.02%	4,093	0	4,093	438	4,531
52 101-331 Marine	353	0.74%	2,961	0	2,961	317	3,278
53 101-351 Jail	1,014	2.12%	8,504	0	8,504	911	9,415
54 101-352 Inmate Program	500	1.04%	4,193	0	4,193	449	4,643
55 101-403 Land Information Services	245	0.51%	2,055	0	2,055	220	2,275
56 101-426 Emerg Management	313	0.65%	2,625	0	2,625	281	2,906
57 101-427 LEPC	210	0.44%	1,761	0	1,761	189	1,950
58 101-430 Animal	196	0.41%	1,644	0	1,644	176	1,820
59 101-431 Livestock	6	0.01%	50	0	50	5	56
60 101-441 DPW	212	0.44%	1,778	0	1,778	190	1,969
61 101-445 Drains Public	10	0.02%	84	0	84	9	93
62 101-448 Remonumentation	38	0.08%	319	0	319	34	353
63 101-636 Com Disease	15	0.03%	126	0	126	13	139
64 101-648 Med Examiner	371	0.78%	3,112	0	3,112	333	3,445
65 101-681 Vets Burial	274	0.57%	2,298	0	2,298	246	2,544
66 101-728 Econ Development	1	0.00%	8	0	8	1	9
67 101-851 Employee Other Fringe Benef	14	0.03%	117	0	117	13	130
68 101-865 Insurance & Bonds	12	0.03%	101	0	101	11	111
69 201.0-449 Road Comm	169	0.35%	1,417	0	1,417	152	1,569
70 208.0-XXX Parks	2,086	4.36%	17,495	0	17,495	1,874	19,369
71 211.0-326 Central Dispatch	778	1.63%	6,525	0	6,525	699	7,224
72 211.8 Central Dispatch CIP	13	0.03%	109	0	109	12	121
73 215.1-XXX Friend of the Court	628	1.31%	5,267	0	5,267	564	5,831
75 221.0-XXX Health	6,654	13.91%	55,806	0	55,806	5,979	61,785
77 221.1 Solid Waste	986	2.06%	8,269	0	8,269	886	9,155
78 222.X-649 Community Mental Health	2	0.00%	17	0	17	2	19
80 230.0-676 Transportation	1,051	2.20%	8,815	0	8,815	944	9,759
81 230.0-677 Transportation	187	0.39%	1,568	0	1,568	168	1,736
82 240.0-XXX Multi Agency	44	0.09%	369	0	369	40	409
83 2450/2455/2456 Public Improvement F	187	0.39%	1,568	0	1,568	168	1,736
84 255.X Animal Shelter	15	0.03%	126	0	126	13	139
85 256.0-236 Automation	132	0.28%	1,107	0	1,107	119	1,226
86 258 Sick/Vacation Liability	3	0.01%	25	0	25	3	28
87 260 Indigent Defense	2,572	5.37%	21,571	0	21,571	2,311	23,882
88 263.0-426 Palisades	43	0.09%	361	0	361	39	399
89 263.5-200 Concealed Weapons	18	0.04%	151	0	151	16	167
90 264.0-362 Local Corrections	71	0.15%	595	0	595	64	659

**Allegan County, Michigan
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Accounting/Finance Allocations

Dept:5 101-201 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
93 266 Justice Training Fund	8	0.02%	\$67	\$0	\$67	\$7	\$74
95 269.0-145 Law Library	85	0.18%	713	0	713	76	789
96 277.1 CDBG Loan Repayment	2	0.00%	17	0	17	2	19
97 279.0-135 Veterans Treatment Court C	46	0.10%	386	0	386	41	427
98 279.0-136 District Court	1	0.00%	8	0	8	1	9
99 279.0-138 Byrne Jag	58	0.12%	486	0	486	52	539
100 279.0-139 MH Treatment Court	88	0.18%	738	0	738	79	817
101 279.0-140 Sobriety Court	60	0.13%	503	0	503	54	557
102 279.0-151 SSSPP Grant	333	0.70%	2,793	0	2,793	299	3,092
105 279.0-301 Snowmobile Grant	24	0.05%	201	0	201	22	223
106 279.0-312 HIDTA	45	0.09%	377	0	377	40	418
107 279.0-317 FBI CETF	59	0.12%	495	0	495	53	548
108 279.0-335 Traffic Grant	66	0.14%	554	0	554	59	613
109 279.0-336 Highway Safety - Seatbelt C	37	0.08%	310	0	310	33	344
110 279.0-337 CMH Tobacco	40	0.08%	335	0	335	36	371
111 279.0-338 Underage Drinking	44	0.09%	369	0	369	40	409
112 279.0-340 Medical Marihuana	66	0.14%	554	0	554	59	613
113 279.0-351 Jail CCAB	122	0.25%	1,023	0	1,023	110	1,133
114 279.0-352 State Criminal Alien Assista	30	0.06%	252	0	252	27	279
115 279.0-420 Hazard Mitigation Grant	6	0.01%	50	0	50	5	56
116 279.0-428 Homeland	9	0.02%	75	0	75	8	84
117 279.0-753 DNR Waterways Grant	6	0.01%	50	0	50	5	56
119 279.1-228 Victims Rights Grant	292	0.61%	2,449	0	2,449	262	2,711
120 280.1 Gunplain Twp	286	0.60%	2,399	0	2,399	257	2,656
121 280.4 Fillmore Township	246	0.51%	2,063	0	2,063	221	2,284
122 280.5 Casco Township	187	0.39%	1,568	0	1,568	168	1,736
123 280.6 Wayland Township	289	0.60%	2,424	0	2,424	260	2,683
124 280.7 DARE	1	0.00%	8	0	8	1	9
125 280.8 Lee Township	224	0.47%	1,879	0	1,879	201	2,080
126 280.9 Salem/Leighton/Dorr	319	0.67%	2,675	0	2,675	287	2,962
127 281.1 Saugatuck City	341	0.71%	2,860	0	2,860	306	3,166
130 292.1-614 Comm Resc	449	0.94%	3,766	0	3,766	403	4,169
131 292.1-653 Diversion	150	0.31%	1,258	0	1,258	135	1,393
132 292.1-654 Casa	11	0.02%	92	0	92	10	102
133 292.1-656 CC Admin	343	0.72%	2,877	0	2,877	308	3,185
134 292.1-661 Food Prep	564	1.18%	4,730	0	4,730	507	5,237
135 292.1-662 Foster Care	643	1.34%	5,393	0	5,393	578	5,971
136 292.1-664 Juv Detention	772	1.61%	6,475	0	6,475	694	7,168
137 292.1-665 Comm Probation	357	0.75%	2,994	0	2,994	321	3,315
138 292.1-666 Cheever	1,056	2.21%	8,857	0	8,857	949	9,805
139 292.2 DHS	31	0.06%	260	0	260	28	288
141 293.0-681 Soldiers	340	0.71%	2,852	0	2,852	306	3,157

**Allegan County, Michigan
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Accounting/Finance Allocations

Dept:5 101-201 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
142 294.0-684 Veterans Trust Board	2	0.00%	\$17	\$0	\$17	\$2	\$19
143 295.0-672 COA	859	1.80%	7,204	0	7,204	772	7,976
146 595 Commissary	1	0.00%	8	0	8	1	9
147 620.0-253 Tax Reversn	223	0.47%	1,870	0	1,870	200	2,071
148 639.0-275 Drain Equipment Revolving	410	0.86%	3,439	0	3,439	368	3,807
149 661.2 Fleet Management	310	0.65%	2,600	0	2,600	279	2,878
Subtotal	47,852	100.00%	401,327	0	401,327	42,088	443,415
Direct Bills					0		0
Total					\$401,327		\$443,415

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

**Allegan County, Michigan
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Cost Plan Allocations

Dept:5 101-201 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Building Depreciation	4	7.84%	\$1,647	\$0	\$1,647	\$0	\$1,647
2 Equipment Depreciation	8	15.69%	3,294	0	3,294	0	3,294
3 101-101 Bd of Commissioners	2	3.92%	824	0	824	0	824
4 101-172 Administration	1	1.96%	412	0	412	0	412
5 101-201 Finance	2	3.92%	824	0	824	0	824
6 101-202 Audit	1	1.96%	412	0	412	0	412
7 101-226 Human Resources	1	1.96%	412	0	412	0	412
8 101-253 Treasurer	3	5.88%	1,235	0	1,235	0	1,235
9 101-258/259 Network/Phone	3	5.88%	1,235	0	1,235	0	1,235
10 101-261 FM Courthouse	1	1.96%	412	0	412	0	412
11 101-262 FM 911 EOC	1	1.96%	412	0	412	0	412
12 101-263 FM Human Services	1	1.96%	412	0	412	0	412
13 101-264 MCF Building	1	1.96%	412	0	412	0	412
14 101-265 Facility Management	1	1.96%	412	0	412	0	412
15 101-266 Mail/Copy	3	5.88%	1,235	0	1,235	0	1,235
16 101-267 MH ACC Connect	1	1.96%	412	0	412	0	412
17 101-268 MH CMH Admin	1	1.96%	412	0	412	0	412
18 101-269 Jail Building	1	1.96%	412	0	412	0	412
19 101-270 Co Services Building	1	1.96%	412	0	412	0	412
20 101-272 Dumont LK	2	3.92%	824	0	824	0	824
21 101-273 Youth Home	1	1.96%	412	0	412	0	412
22 101-316 Security	1	1.96%	412	0	412	0	412
23 279.0 Grants	1	1.96%	412	0	412	0	412
24 292.1 Child Care	1	1.96%	412	0	412	0	412
25 296.1 County Fitness Center	1	1.96%	412	0	412	0	412
26 677 Fringe Processing	2	3.92%	824	0	824	0	824
27 677-087 Insurance	5	9.80%	2,059	0	2,059	0	2,059
Subtotal	51	100.00%	21,000	0	21,000	0	21,000
Direct Bills					0		0
Total					\$21,000		\$21,000

Basis Units: Number of functions within each Central Service Dept

Source:

Allegan County, Michigan
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Allocation Summary

Dept:5 101-201 Finance

Department	Accounting/Finance	Cost Plan	Total
1 Building Depreciation	\$0	\$1,647	\$1,647
2 Equipment Depreciation	0	3,294	3,294
3 101-101 Bd of Commissioners	3,489	824	4,312
4 101-172 Administration	2,147	412	2,559
5 101-201 Finance	2,860	824	3,683
6 101-202 Audit	28	412	440
7 101-226 Human Resources	3,918	412	4,330
8 101-253 Treasurer	3,241	1,235	4,476
9 101-258/259 Network/Phone	17,336	1,235	18,571
10 101-261 FM Courthouse	8,858	412	9,270
11 101-262 FM 911 EOC	3,909	412	4,321
12 101-263 FM Human Services	5,265	412	5,677
13 101-264 MCF Building	2,934	412	3,346
14 101-265 Facility Management	8,218	412	8,629
15 101-266 Mail/Copy	2,906	1,235	4,142
16 101-267 MH ACC Connect	344	412	755
17 101-268 MH CMH Admin	743	412	1,155
18 101-269 Jail Building	10,697	412	11,109
19 101-270 Co Services Building	4,076	412	4,488
20 101-272 Dumont LK	2,581	824	3,405
21 101-273 Youth Home	2,247	412	2,659
22 101-316 Security	1,811	412	2,222
23 279.0 Grants	0	412	412
24 292.1 Child Care	9	412	421
25 296.1 County Fitness Center	186	412	597
26 677 Fringe Processing	3,111	824	3,934
27 677-087 Insurance	84	2,059	2,142
28 101-131 Circuit Court	5,107	0	5,107
29 101-136 District Court	5,785	0	5,785
30 101-147 Jury Board	696	0	696
31 101-148 Probate Court	4,290	0	4,290
32 101-149 Family Court	4,021	0	4,021
33 101-150 Guardian	1,996	0	1,996
34 101-151 Probate - Circuit Court	761	0	761
35 101-152 Probate - District Court	2,210	0	2,210
36 101-166 Family Counseling Services	65	0	65
37 101-191 Elections	2,786	0	2,786
38 101-215 Clerk	3,408	0	3,408
39 101-225 Equalization	2,804	0	2,804
40 101-229 Pros Attorney	4,726	0	4,726
41 101-236 Register of Deeds	2,201	0	2,201

**Allegan County, Michigan
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Allocation Summary

Dept:5 101-201 Finance

Department	Accounting/Finance	Cost Plan	Total
42 101-257 Coop Ext	\$1,987	\$0	\$1,987
43 101-260 FM Animal	1,681	0	1,681
44 101-271 FAC	316	0	316
45 101-275 Drain	3,203	0	3,203
46 101-291 Record Management	2,080	0	2,080
47 101-301 Sheriff	18,069	0	18,069
48 101-303 WEMET	2,377	0	2,377
49 101-304/305 SCAT	3,603	0	3,603
50 101-314 Reserves	1,059	0	1,059
51 101-315 Detective	4,531	0	4,531
52 101-331 Marine	3,278	0	3,278
53 101-351 Jail	9,415	0	9,415
54 101-352 Inmate Program	4,643	0	4,643
55 101-403 Land Information Services	2,275	0	2,275
56 101-426 Emerg Management	2,906	0	2,906
57 101-427 LEPC	1,950	0	1,950
58 101-430 Animal	1,820	0	1,820
59 101-431 Livestock	56	0	56
60 101-441 DPW	1,969	0	1,969
61 101-445 Drains Public	93	0	93
62 101-448 Remonumentation	353	0	353
63 101-636 Com Disease	139	0	139
64 101-648 Med Examiner	3,445	0	3,445
65 101-681 Vets Burial	2,544	0	2,544
66 101-728 Econ Development	9	0	9
67 101-851 Employee Other Fringe Benef	130	0	130
68 101-865 Insurance & Bonds	111	0	111
69 201.0-449 Road Comm	1,569	0	1,569
70 208.0-XXX Parks	19,369	0	19,369
71 211.0-326 Central Dispatch	7,224	0	7,224
72 211.8 Central Dispatch CIP	121	0	121
73 215.1-XXX Friend of the Court	5,831	0	5,831
75 221.0-XXX Health	61,785	0	61,785
77 221.1 Solid Waste	9,155	0	9,155
78 222.X-649 Community Mental Health	19	0	19
80 230.0-676 Transportation	9,759	0	9,759
81 230.0-677 Transportation	1,736	0	1,736
82 240.0-XXX Multi Agency	409	0	409
83 2450/2455/2456 Public Improvement F	1,736	0	1,736
84 255.X Animal Shelter	139	0	139
85 256.0-236 Automation	1,226	0	1,226

**Allegan County, Michigan
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Allocation Summary

Dept:5 101-201 Finance

Department	Accounting/Finance	Cost Plan	Total
86 258 Sick/Vacation Liability	\$28	\$0	\$28
87 260 Indigent Defense	23,882	0	23,882
88 263.0-426 Palisades	399	0	399
89 263.5-200 Concealed Weapons	167	0	167
90 264.0-362 Local Corrections	659	0	659
93 266 Justice Training Fund	74	0	74
95 269.0-145 Law Library	789	0	789
96 277.1 CDBG Loan Repayment	19	0	19
97 279.0-135 Veterans Treatment Court C	427	0	427
98 279.0-136 District Court	9	0	9
99 279.0-138 Byrne Jag	539	0	539
100 279.0-139 MH Treatment Court	817	0	817
101 279.0-140 Sobriety Court	557	0	557
102 279.0-151 SSSPP Grant	3,092	0	3,092
105 279.0-301 Snowmobile Grant	223	0	223
106 279.0-312 HIDTA	418	0	418
107 279.0-317 FBI CETF	548	0	548
108 279.0-335 Traffic Grant	613	0	613
109 279.0-336 Highway Safety - Seatbelt G	344	0	344
110 279.0-337 CMH Tobacco	371	0	371
111 279.0-338 Underage Drinking	409	0	409
112 279.0-340 Medical Marihuana	613	0	613
113 279.0-351 Jail CCAB	1,133	0	1,133
114 279.0-352 State Criminal Alien Assista	279	0	279
115 279.0-420 Hazard Mitigation Grant	56	0	56
116 279.0-428 Homeland	84	0	84
117 279.0-753 DNR Waterways Grant	56	0	56
119 279.1-228 Victims Rights Grant	2,711	0	2,711
120 280.1 Gunplain Twp	2,656	0	2,656
121 280.4 Fillmore Township	2,284	0	2,284
122 280.5 Casco Township	1,736	0	1,736
123 280.6 Wayland Township	2,683	0	2,683
124 280.7 DARE	9	0	9
125 280.8 Lee Township	2,080	0	2,080
126 280.9 Salem/Leighton/Dorr	2,962	0	2,962
127 281.1 Saugatuck City	3,166	0	3,166
130 292.1-614 Comm Resc	4,169	0	4,169
131 292.1-653 Diversion	1,393	0	1,393
132 292.1-654 Casa	102	0	102
133 292.1-656 CC Admin	3,185	0	3,185
134 292.1-661 Food Prep	5,237	0	5,237

**Allegan County, Michigan
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Allocation Summary

Dept:5 101-201 Finance

Department	Accounting/Finance	Cost Plan	Total
135 292.1-662 Foster Care	\$5,971	\$0	\$5,971
136 292.1-664 Juv Detention	7,168	0	7,168
137 292.1-665 Comm Probation	3,315	0	3,315
138 292.1-666 Cheever	9,805	0	9,805
139 292.2 DHS	288	0	288
141 293.0-681 Soldiers	3,157	0	3,157
142 294.0-684 Veterans Trust Board	19	0	19
143 295.0-672 COA	7,976	0	7,976
146 595 Commissary	9	0	9
147 620.0-253 Tax Reversn	2,071	0	2,071
148 639.0-275 Drain Equipment Revolving	3,807	0	3,807
149 661.2 Fleet Management	2,878	0	2,878
Total	\$443,415	\$21,000	\$464,415

**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
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Dept:6 101-202 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	54,500	0	54,500
Subtotal - Services & Supplies		<hr/> 54,500	<hr/> 0	<hr/> 54,500
Department Cost Total		54,500	0	54,500
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		54,500	0	54,500
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$54,500		<hr/> <hr/> \$54,500

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B. Incoming Costs - (Default Spread Expense%)

Dept:6 101-202 Audit

Department	First Incoming	Second Incoming	Audit
3 Legal Services	\$146	\$22	\$167
Subtotal - 101-101 Bd of Commissione	146	22	167
4 County Admin	336	36	372
Subtotal - 101-172 Administration	336	36	372
5 Accounting/Finance	25	3	28
5 Cost Plan	412	0	412
Subtotal - 101-201 Finance	437	3	440
6 Audit	0	61	61
Subtotal - 101-202 Audit	0	61	61
8 General Fund	0	20	20
Subtotal - 101-253 Treasurer	0	20	20
27 General Liability	0	51	51
Subtotal - 677-087 Insurance	0	51	51
Total Incoming	919	192	1,111
C. Total Allocated		\$55,611	\$55,611
		100.00%	

**Allegan County, Michigan
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Audit Allocations

Dept:6 101-202 Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	413,179	0.83%	\$460	\$0	\$460	\$0	\$460
4 101-172 Administration	303,634	0.61%	338	0	338	0	338
5 101-201 Finance	416,211	0.84%	463	0	463	0	463
6 101-202 Audit	54,500	0.11%	61	0	61	0	61
7 101-226 Human Resources	404,858	0.81%	451	0	451	2	452
8 101-253 Treasurer	512,066	1.03%	570	0	570	2	572
9 101-258/259 Network/Phone	1,441,817	2.90%	1,605	0	1,605	6	1,610
10 101-261 FM Courthouse	334,081	0.67%	372	0	372	1	373
11 101-262 FM 911 EOC	121,487	0.24%	135	0	135	0	136
12 101-263 FM Human Services	271,361	0.54%	302	0	302	1	303
13 101-264 MCF Building	228,322	0.46%	254	0	254	1	255
14 101-265 Facility Management	652,286	1.31%	726	0	726	3	729
15 101-266 Mail/Copy	192,500	0.39%	214	0	214	1	215
16 101-267 MH ACC Connect	9,220	0.02%	10	0	10	0	10
17 101-268 MH CMH Admin	27,055	0.05%	30	0	30	0	30
18 101-269 Jail Building	701,981	1.41%	781	0	781	3	784
19 101-270 Co Services Building	134,216	0.27%	149	0	149	1	150
20 101-272 Dumont LK	59,813	0.12%	67	0	67	0	67
21 101-273 Youth Home	60,302	0.12%	67	0	67	0	67
22 101-316 Security	227,756	0.46%	253	0	253	1	254
24 292.1 Child Care	5,534,655	11.12%	6,160	0	6,160	22	6,182
25 296.1 County Fitness Center	8,541	0.02%	10	0	10	0	10
28 101-131 Circuit Court	699,594	1.40%	779	0	779	3	781
29 101-136 District Court	1,473,500	2.96%	1,640	0	1,640	6	1,646
30 101-147 Jury Board	4,678	0.01%	5	0	5	0	5
31 101-148 Probate Court	480,129	0.96%	534	0	534	2	536
32 101-149 Family Court	681,849	1.37%	759	0	759	3	762
33 101-150 Guardian	34,465	0.07%	38	0	38	0	38
34 101-151 Probate - Circuit Court	7,847	0.02%	9	0	9	0	9
35 101-152 Probate - District Court	499,066	1.00%	555	0	555	2	557
36 101-166 Family Counseling Services	9,180	0.02%	10	0	10	0	10
37 101-191 Elections	94,986	0.19%	106	0	106	0	106
38 101-215 Clerk	627,847	1.26%	699	0	699	2	701
39 101-225 Equalization	461,701	0.93%	514	0	514	2	516
40 101-229 Pros Attorney	1,277,761	2.57%	1,422	0	1,422	5	1,427
41 101-236 Register of Deeds	313,004	0.63%	348	0	348	1	350
42 101-257 Coop Ext	94,067	0.19%	105	0	105	0	105
43 101-260 FM Animal	37,487	0.08%	42	0	42	0	42
44 101-271 FAC	5,339	0.01%	6	0	6	0	6
45 101-275 Drain	355,341	0.71%	395	0	395	1	397
46 101-291 Record Management	91,063	0.18%	101	0	101	0	102
47 101-301 Sheriff	5,118,660	10.28%	5,697	0	5,697	20	5,717

**Allegan County, Michigan
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Audit Allocations

Dept:6 101-202 Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 101-303 WEMET	126,770	0.25%	\$141	\$0	\$141	\$1	\$142
49 101-304/305 SCAT	339,614	0.68%	378	0	378	1	379
50 101-314 Reserves	54,490	0.11%	61	0	61	0	61
51 101-315 Detective	756,629	1.52%	842	0	842	3	845
52 101-331 Marine	122,270	0.25%	136	0	136	0	137
53 101-351 Jail	4,220,628	8.48%	4,697	0	4,697	17	4,714
54 101-352 Inmate Program	303,329	0.61%	338	0	338	1	339
55 101-403 Land Information Services	180,129	0.36%	200	0	200	1	201
56 101-426 Emerg Management	115,416	0.23%	128	0	128	0	129
57 101-427 LEPC	35,113	0.07%	39	0	39	0	39
58 101-430 Animal	72,652	0.15%	81	0	81	0	81
59 101-431 Livestock	2,045	0.00%	2	0	2	0	2
60 101-441 DPW	11,149	0.02%	12	0	12	0	12
61 101-445 Drains Public	81,142	0.16%	90	0	90	0	91
62 101-448 Remonumentation	92,743	0.19%	103	0	103	0	104
63 101-636 Com Disease	1,172	0.00%	1	0	1	0	1
64 101-648 Med Examiner	202,223	0.41%	225	0	225	1	226
65 101-681 Vets Burial	111,746	0.22%	124	0	124	0	125
66 101-728 Econ Development	50,000	0.10%	56	0	56	0	56
67 101-851 Employee Other Fringe Benef	27,030	0.05%	30	0	30	0	30
68 101-865 Insurance & Bonds	385,000	0.77%	428	0	428	2	430
70 208.0-XXX Parks	358,107	0.72%	399	0	399	1	400
71 211.0-326 Central Dispatch	2,528,164	5.08%	2,814	0	2,814	10	2,824
73 215.1-XXX Friend of the Court	1,492,280	3.00%	1,661	0	1,661	6	1,667
75 221.0-XXX Health	2,635,818	5.29%	2,934	0	2,934	10	2,944
77 221.1 Solid Waste	830,040	1.67%	924	0	924	3	927
80 230.0-676 Transportation	1,698,393	3.41%	1,890	0	1,890	7	1,897
81 230.0-677 Transportation	52,777	0.11%	59	0	59	0	59
82 240.0-XXX Multi Agency	3,404	0.01%	4	0	4	0	4
83 2450/2455/2456 Public Improvement F	1,798,757	3.61%	2,002	0	2,002	7	2,009
84 255.X Animal Shelter	53,213	0.11%	59	0	59	0	59
85 256.0-236 Automation	235,017	0.47%	262	0	262	1	262
87 260 Indigent Defense	1,532,985	3.08%	1,706	0	1,706	6	1,712
88 263.0-426 Palisades	13,175	0.03%	15	0	15	0	15
89 263.5-200 Concealed Weapons	3,582	0.01%	4	0	4	0	4
90 264.0-362 Local Corrections	39,278	0.08%	44	0	44	0	44
93 266 Justice Training Fund	10,236	0.02%	11	0	11	0	11
95 269.0-145 Law Library	25,534	0.05%	28	0	28	0	29
96 277.1 CDBG Loan Repayment	5,030	0.01%	6	0	6	0	6
118 279.0-999 Grant-Other	515,666	1.04%	574	0	574	2	576
119 279.1-228 Victims Rights Grant	136,850	0.27%	152	0	152	1	153
120 280.1 Gunplain Twp	120,925	0.24%	135	0	135	0	135

**Allegan County, Michigan
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Audit Allocations

Dept:6 101-202 Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 280.4 Fillmore Township	102,906	0.21%	\$115	\$0	\$115	\$0	\$115
122 280.5 Casco Township	105,669	0.21%	118	0	118	0	118
123 280.6 Wayland Township	212,392	0.43%	236	0	236	1	237
125 280.8 Lee Township	83,919	0.17%	93	0	93	0	94
126 280.9 Salem/Leighton/Dorr	234,273	0.47%	261	0	261	1	262
127 281.1 Saugatuck City	311,366	0.63%	347	0	347	1	348
139 292.2 DHS	1,336	0.00%	1	0	1	0	1
141 293.0-681 Soldiers	117,445	0.24%	131	0	131	0	131
143 295.0-672 COA	2,658,304	5.34%	2,959	0	2,959	10	2,969
148 639.0-275 Drain Equipment Revolving	101,206	0.20%	113	0	113	0	113
149 661.2 Fleet Management	6,552	0.01%	7	0	7	0	7
Subtotal	49,793,294	100.00%	55,419	0	55,419	192	55,611
Direct Bills					0		0
Total					\$55,419		\$55,611

Basis Units: Dollar Amount of Expenditures by benefitting dept

Source: Annual Audit

**Allegan County, Michigan
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Allocation Summary

Dept:6 101-202 Audit

Department	Audit	Total
3 101-101 Bd of Commissioners	\$460	\$460
4 101-172 Administration	338	338
5 101-201 Finance	463	463
6 101-202 Audit	61	61
7 101-226 Human Resources	452	452
8 101-253 Treasurer	572	572
9 101-258/259 Network/Phone	1,610	1,610
10 101-261 FM Courthouse	373	373
11 101-262 FM 911 EOC	136	136
12 101-263 FM Human Services	303	303
13 101-264 MCF Building	255	255
14 101-265 Facility Management	729	729
15 101-266 Mail/Copy	215	215
16 101-267 MH ACC Connect	10	10
17 101-268 MH CMH Admin	30	30
18 101-269 Jail Building	784	784
19 101-270 Co Services Building	150	150
20 101-272 Dumont LK	67	67
21 101-273 Youth Home	67	67
22 101-316 Security	254	254
24 292.1 Child Care	6,182	6,182
25 296.1 County Fitness Center	10	10
28 101-131 Circuit Court	781	781
29 101-136 District Court	1,646	1,646
30 101-147 Jury Board	5	5
31 101-148 Probate Court	536	536
32 101-149 Family Court	762	762
33 101-150 Guardian	38	38
34 101-151 Probate - Circuit Court	9	9
35 101-152 Probate - District Court	557	557
36 101-166 Family Counseling Services	10	10
37 101-191 Elections	106	106
38 101-215 Clerk	701	701
39 101-225 Equalization	516	516
40 101-229 Pros Attorney	1,427	1,427
41 101-236 Register of Deeds	350	350
42 101-257 Coop Ext	105	105
43 101-260 FM Animal	42	42
44 101-271 FAC	6	6
45 101-275 Drain	397	397
46 101-291 Record Management	102	102

**Allegan County, Michigan
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Allocation Summary

Dept:6 101-202 Audit

Department	Audit	Total
47 101-301 Sheriff	\$5,717	\$5,717
48 101-303 WEMET	142	142
49 101-304/305 SCAT	379	379
50 101-314 Reserves	61	61
51 101-315 Detective	845	845
52 101-331 Marine	137	137
53 101-351 Jail	4,714	4,714
54 101-352 Inmate Program	339	339
55 101-403 Land Information Services	201	201
56 101-426 Emerg Management	129	129
57 101-427 LEPC	39	39
58 101-430 Animal	81	81
59 101-431 Livestock	2	2
60 101-441 DPW	12	12
61 101-445 Drains Public	91	91
62 101-448 Remonumentation	104	104
63 101-636 Com Disease	1	1
64 101-648 Med Examiner	226	226
65 101-681 Vets Burial	125	125
66 101-728 Econ Development	56	56
67 101-851 Employee Other Fringe Benef	30	30
68 101-865 Insurance & Bonds	430	430
70 208.0-XXX Parks	400	400
71 211.0-326 Central Dispatch	2,824	2,824
73 215.1-XXX Friend of the Court	1,667	1,667
75 221.0-XXX Health	2,944	2,944
77 221.1 Solid Waste	927	927
80 230.0-676 Transportation	1,897	1,897
81 230.0-677 Transportation	59	59
82 240.0-XXX Multi Agency	4	4
83 2450/2455/2456 Public Improvement F	2,009	2,009
84 255.X Animal Shelter	59	59
85 256.0-236 Automation	262	262
87 260 Indigent Defense	1,712	1,712
88 263.0-426 Palisades	15	15
89 263.5-200 Concealed Weapons	4	4
90 264.0-362 Local Corrections	44	44
93 266 Justice Training Fund	11	11
95 269.0-145 Law Library	29	29
96 277.1 CDBG Loan Repayment	6	6
118 279.0-999 Grant-Other	576	576

**Allegan County, Michigan
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Allocation Summary

Dept:6 101-202 Audit

Department	Audit	Total
119 279.1-228 Victims Rights Grant	\$153	\$153
120 280.1 Gunplain Twp	135	135
121 280.4 Fillmore Township	115	115
122 280.5 Casco Township	118	118
123 280.6 Wayland Township	237	237
125 280.8 Lee Township	94	94
126 280.9 Salem/Leighton/Dorr	262	262
127 281.1 Saugatuck City	348	348
139 292.2 DHS	1	1
141 293.0-681 Soldiers	131	131
143 295.0-672 COA	2,969	2,969
148 639.0-275 Drain Equipment Revolving	113	113
149 661.2 Fleet Management	7	7
Total	\$55,611	\$55,611

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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.

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A. Department Costs

Dept:7 101-226 Human Resources

Description		Amount	General Admin	Personnel
<hr/>				
Personnel Costs				
Salaries	S1	254,541	0	254,541
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	95,478	0	95,478
Subtotal - Personnel Costs		<hr/> 350,019	0	350,019
Services & Supplies Cost				
Other Contractual Services	S	7,897	0	7,897
Office Supplies	S	1,505	0	1,505
Legal - Court Appt/Other Legal	S	290	0	290
Memberships/subscriptions	S	473	0	473
Contractual Svcs - Employment	S	1,678	0	1,678
Contractual Svcs - Training & Developr	S	6,700	0	6,700
Contractual Svcs - Leadership	S	12,733	0	12,733
Health Services	S	14,133	0	14,133
Travel Expenses - Routine	S	240	0	240
Education/Training - Room/Board	S	1,319	0	1,319
Education/Training - Travel	S	74	0	74
Education/Training - Registration	S	1,874	0	1,874
Advertising	S	5,283	0	5,283
Office Equipment & Furniture	S	641	0	641
Subtotal - Services & Supplies		<hr/> 54,840	0	54,840
 Department Cost Total		 404,859	0	404,859
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	0
 Total Costs After Adjustments		 404,859	0	404,859
General Admin Distribution			0	0
 Grand Total		<hr/> <hr/> \$404,859		\$404,859

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B. Incoming Costs - (Default Spread Expense%)

Dept:7 101-226 Human Resources

Department	First Incoming	Second Incoming	Personnel
1 County Services Building	\$2,061	\$24	\$2,085
Subtotal - Building Depreciation	2,061	24	2,085
2 Copiers	78	0	78
2 Computers	402	0	402
Subtotal - Equipment Depreciation	480	0	480
3 Legal Services	1,083	160	1,243
Subtotal - 101-101 Bd of Commissione	1,083	160	1,243
4 County Admin	2,499	266	2,764
Subtotal - 101-172 Administration	2,499	266	2,764
5 Accounting/Finance	3,539	379	3,918
5 Cost Plan	412	0	412
Subtotal - 101-201 Finance	3,951	379	4,330
6 Audit	451	2	452
Subtotal - 101-202 Audit	451	2	452
7 Personnel	0	4,690	4,690
Subtotal - 101-226 Human Resources	0	4,690	4,690
8 General Fund	0	2,818	2,818
Subtotal - 101-253 Treasurer	0	2,818	2,818
9 Network Services	0	16,504	16,504
9 Telephone	0	1,210	1,210
Subtotal - 101-258/259 Network/Phone	0	17,715	17,715
15 Mail Service	0	318	318
15 Postage	0	1,006	1,006
15 Copy Central	0	419	419
Subtotal - 101-266 Mail/Copy	0	1,742	1,742
19 County Svc Building	0	8,359	8,359

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B. Incoming Costs - (Default Spread Expense%)

Dept:7 101-226 Human Resources

Department	First Incoming	Second Incoming	Personnel
Subtotal - 101-270 Co Services Buildin	\$0	\$8,359	\$8,359
25 Health Fitness	0	175	175
Subtotal - 296.1 County Fitness Center	0	175	175
26 Fringe Processing	0	81	81
26 GF Other Fringe	0	479	479
Subtotal - 677 Fringe Processing	0	561	561
27 General Liability	0	380	380
27 Public Officials Liability	0	892	892
Subtotal - 677-087 Insurance	0	1,273	1,273
Total Incoming	10,524	38,162	48,686
C. Total Allocated		\$453,545	\$453,545
			100.00%

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Personnel Allocations

Dept:7 101-226 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	7.01	1.78%	\$7,405	\$0	\$7,405	\$0	\$7,405
4 101-172 Administration	2.69	0.68%	2,841	0	2,841	0	2,841
5 101-201 Finance	4.82	1.23%	5,091	0	5,091	0	5,091
7 101-226 Human Resources	4.44	1.13%	4,690	0	4,690	0	4,690
8 101-253 Treasurer	6.43	1.64%	6,792	0	6,792	656	7,447
9 101-258/259 Network/Phone	8.31	2.11%	8,778	0	8,778	847	9,625
10 101-261 FM Courthouse	2.50	0.64%	2,641	0	2,641	255	2,896
11 101-262 FM 911 EOC	0.44	0.11%	465	0	465	45	510
12 101-263 FM Human Services	1.69	0.43%	1,785	0	1,785	172	1,957
14 101-265 Facility Management	8.32	2.12%	8,788	0	8,788	848	9,637
15 101-266 Mail/Copy	1.00	0.25%	1,056	0	1,056	102	1,158
18 101-269 Jail Building	1.38	0.35%	1,458	0	1,458	141	1,598
19 101-270 Co Services Building	0.40	0.10%	423	0	423	41	463
22 101-316 Security	4.51	1.15%	4,764	0	4,764	460	5,224
27 677-087 Insurance	0.60	0.15%	634	0	634	61	695
28 101-131 Circuit Court	9.93	2.53%	10,489	0	10,489	1,012	11,501
29 101-136 District Court	19.67	5.00%	20,777	0	20,777	2,006	22,783
30 101-147 Jury Board	0.03	0.01%	32	0	32	3	35
31 101-148 Probate Court	4.73	1.20%	4,996	0	4,996	482	5,478
32 101-149 Family Court	3.76	0.96%	3,972	0	3,972	383	4,355
35 101-152 Probate - District Court	5.93	1.51%	6,264	0	6,264	605	6,868
37 101-191 Elections	0.91	0.23%	961	0	961	93	1,054
38 101-215 Clerk	9.53	2.42%	10,066	0	10,066	972	11,038
39 101-225 Equalization	4.81	1.22%	5,081	0	5,081	490	5,571
40 101-229 Pros Attorney	13.92	3.54%	14,703	0	14,703	1,419	16,123
41 101-236 Register of Deeds	4.15	1.06%	4,384	0	4,384	423	4,807
42 101-257 Coop Ext	0.71	0.18%	750	0	750	72	822
45 101-275 Drain	3.92	1.00%	4,141	0	4,141	400	4,540
46 101-291 Record Management	1.26	0.32%	1,331	0	1,331	128	1,459
47 101-301 Sheriff	56.36	14.33%	59,532	0	59,532	5,746	65,278
48 101-303 WEMET	0.29	0.07%	306	0	306	30	336
49 101-304/305 SCAT	1.66	0.42%	1,753	0	1,753	169	1,923
50 101-314 Reserves	3.24	0.82%	3,422	0	3,422	330	3,753
51 101-315 Detective	3.76	0.96%	3,972	0	3,972	383	4,355
52 101-331 Marine	0.99	0.25%	1,046	0	1,046	101	1,147
53 101-351 Jail	34.01	8.65%	35,924	0	35,924	3,468	39,392
54 101-352 Inmate Program	3.85	0.98%	4,067	0	4,067	393	4,459
55 101-403 Land Information Services	1.99	0.51%	2,102	0	2,102	203	2,305
56 101-426 Emerg Management	1.00	0.25%	1,056	0	1,056	102	1,158
57 101-427 LEPC	0.62	0.16%	655	0	655	63	718
58 101-430 Animal	1.00	0.25%	1,056	0	1,056	102	1,158
60 101-441 DPW	0.14	0.04%	148	0	148	14	162

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Personnel Allocations

Dept:7 101-226 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 101-648 Med Examiner	2.31	0.59%	\$2,440	\$0	\$2,440	\$236	\$2,676
65 101-681 Vets Burial	2.09	0.53%	2,208	0	2,208	213	2,421
70 208.0-XXX Parks	4.75	1.21%	5,017	0	5,017	484	5,502
71 211.0-326 Central Dispatch	22.53	5.73%	23,798	0	23,798	2,297	26,095
73 215.1-XXX Friend of the Court	17.62	4.48%	18,612	0	18,612	1,797	20,408
75 221.0-XXX Health	27.06	6.88%	28,583	0	28,583	2,759	31,342
80 230.0-676 Transportation	2.99	0.76%	3,158	0	3,158	305	3,463
81 230.0-677 Transportation	1.00	0.25%	1,056	0	1,056	102	1,158
82 240.0-XXX Multi Agency	0.10	0.03%	106	0	106	10	116
87 260 Indigent Defense	3.02	0.77%	3,190	0	3,190	308	3,498
90 264.0-362 Local Corrections	0.04	0.01%	42	0	42	4	46
102 279.0-151 SSSPP Grant	0.80	0.20%	845	0	845	82	927
105 279.0-301 Snowmobile Grant	0.01	0.00%	11	0	11	1	12
106 279.0-312 HIDTA	0.01	0.00%	11	0	11	1	12
108 279.0-335 Traffic Grant	0.78	0.20%	824	0	824	80	903
119 279.1-228 Victims Rights Grant	1.69	0.43%	1,785	0	1,785	172	1,957
120 280.1 Gunplain Twp	1.00	0.25%	1,056	0	1,056	102	1,158
121 280.4 Fillmore Township	0.29	0.07%	306	0	306	30	336
122 280.5 Casco Township	1.00	0.25%	1,056	0	1,056	102	1,158
123 280.6 Wayland Township	2.00	0.51%	2,113	0	2,113	204	2,316
125 280.8 Lee Township	0.49	0.12%	518	0	518	50	568
126 280.9 Salem/Leighton/Dorr	0.90	0.23%	951	0	951	92	1,042
127 281.1 Saugatuck City	1.06	0.27%	1,120	0	1,120	108	1,228
130 292.1-614 Comm Resc	3.70	0.94%	3,908	0	3,908	377	4,285
131 292.1-653 Diversion	1.00	0.25%	1,056	0	1,056	102	1,158
133 292.1-656 CC Admin	3.20	0.81%	3,380	0	3,380	326	3,706
134 292.1-661 Food Prep	2.87	0.73%	3,032	0	3,032	293	3,324
136 292.1-664 Juv Detention	16.21	4.12%	17,122	0	17,122	1,653	18,775
137 292.1-665 Comm Probation	4.98	1.27%	5,260	0	5,260	508	5,768
138 292.1-666 Cheever	14.68	3.73%	15,506	0	15,506	1,497	17,003
139 292.2 DHS	0.02	0.01%	21	0	21	2	23
141 293.0-681 Soldiers	0.98	0.25%	1,035	0	1,035	100	1,135
143 295.0-672 COA	1.60	0.41%	1,690	0	1,690	163	1,853
147 620.0-253 Tax Reversn	1.99	0.51%	2,102	0	2,102	203	2,305
148 639.0-275 Drain Equipment Revolving	1.08	0.27%	1,141	0	1,141	110	1,251
149 661.2 Fleet Management	0.03	0.01%	32	0	32	3	35
151 Other	0.66	0.17%	697	0	697	67	764

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Personnel Allocations

Dept:7 101-226 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	393.25	100.00%	415,383	0	415,383	38,162	453,545
Direct Bills					0		0
Total					\$415,383		\$453,545

Basis Units: FTE Count
Source: Payroll Data

**Allegan County, Michigan
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Allocation Summary

Dept:7 101-226 Human Resources

Department	Personnel	Total
3 101-101 Bd of Commissioners	\$7,405	\$7,405
4 101-172 Administration	2,841	2,841
5 101-201 Finance	5,091	5,091
7 101-226 Human Resources	4,690	4,690
8 101-253 Treasurer	7,447	7,447
9 101-258/259 Network/Phone	9,625	9,625
10 101-261 FM Courthouse	2,896	2,896
11 101-262 FM 911 EOC	510	510
12 101-263 FM Human Services	1,957	1,957
14 101-265 Facility Management	9,637	9,637
15 101-266 Mail/Copy	1,158	1,158
18 101-269 Jail Building	1,598	1,598
19 101-270 Co Services Building	463	463
22 101-316 Security	5,224	5,224
27 677-087 Insurance	695	695
28 101-131 Circuit Court	11,501	11,501
29 101-136 District Court	22,783	22,783
30 101-147 Jury Board	35	35
31 101-148 Probate Court	5,478	5,478
32 101-149 Family Court	4,355	4,355
35 101-152 Probate - District Court	6,868	6,868
37 101-191 Elections	1,054	1,054
38 101-215 Clerk	11,038	11,038
39 101-225 Equalization	5,571	5,571
40 101-229 Pros Attorney	16,123	16,123
41 101-236 Register of Deeds	4,807	4,807
42 101-257 Coop Ext	822	822
45 101-275 Drain	4,540	4,540
46 101-291 Record Management	1,459	1,459
47 101-301 Sheriff	65,278	65,278
48 101-303 WEMET	336	336
49 101-304/305 SCAT	1,923	1,923
50 101-314 Reserves	3,753	3,753
51 101-315 Detective	4,355	4,355
52 101-331 Marine	1,147	1,147
53 101-351 Jail	39,392	39,392
54 101-352 Inmate Program	4,459	4,459
55 101-403 Land Information Services	2,305	2,305
56 101-426 Emerg Management	1,158	1,158
57 101-427 LEPC	718	718
58 101-430 Animal	1,158	1,158

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Allocation Summary

Dept:7 101-226 Human Resources

Department	Personnel	Total
60 101-441 DPW	\$162	\$162
64 101-648 Med Examiner	2,676	2,676
65 101-681 Vets Burial	2,421	2,421
70 208.0-XXX Parks	5,502	5,502
71 211.0-326 Central Dispatch	26,095	26,095
73 215.1-XXX Friend of the Court	20,408	20,408
75 221.0-XXX Health	31,342	31,342
80 230.0-676 Transportation	3,463	3,463
81 230.0-677 Transportation	1,158	1,158
82 240.0-XXX Multi Agency	116	116
87 260 Indigent Defense	3,498	3,498
90 264.0-362 Local Corrections	46	46
102 279.0-151 SSSPP Grant	927	927
105 279.0-301 Snowmobile Grant	12	12
106 279.0-312 HIDTA	12	12
108 279.0-335 Traffic Grant	903	903
119 279.1-228 Victims Rights Grant	1,957	1,957
120 280.1 Gunplain Twp	1,158	1,158
121 280.4 Fillmore Township	336	336
122 280.5 Casco Township	1,158	1,158
123 280.6 Wayland Township	2,316	2,316
125 280.8 Lee Township	568	568
126 280.9 Salem/Leighton/Dorr	1,042	1,042
127 281.1 Saugatuck City	1,228	1,228
130 292.1-614 Comm Resc	4,285	4,285
131 292.1-653 Diversion	1,158	1,158
133 292.1-656 CC Admin	3,706	3,706
134 292.1-661 Food Prep	3,324	3,324
136 292.1-664 Juv Detention	18,775	18,775
137 292.1-665 Comm Probation	5,768	5,768
138 292.1-666 Cheever	17,003	17,003
139 292.2 DHS	23	23
141 293.0-681 Soldiers	1,135	1,135
143 295.0-672 COA	1,853	1,853
147 620.0-253 Tax Reversn	2,305	2,305
148 639.0-275 Drain Equipment Revolving	1,251	1,251
149 661.2 Fleet Management	35	35
151 Other	764	764
Total	\$453,545	\$453,545

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Treasurer
Nature and Extent of Service

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

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

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

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

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

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A. Department Costs

Dept:8 101-253 Treasurer

Description		Amount	General Admin	General Fund	Non-General Fund	General Government
Personnel Costs						
Salaries	S1	341,039	0	97,408	58,101	185,530
<i>Salary % Split</i>			<i>.00%</i>	<i>28.56%</i>	<i>17.04%</i>	<i>54.40%</i>
Benefits	S	130,287	0	37,213	22,196	70,878
Subtotal - Personnel Costs		471,326	0	134,621	80,297	256,408
Services & Supplies Cost						
Office Supplies	S	1,941	0	554	331	1,056
Printing & Binding	S	2,067	0	590	352	1,124
Legal - Court Appt/Other Legal	S	768	0	219	131	418
Memberships & Subscriptions	S	515	0	147	88	280
Travel Expenses - Routine	S	504	0	144	86	274
Education/Training - Room/Board	S	741	0	212	126	403
Education/Training - Travel	S	603	0	172	103	328
Education/Training - Registration	S	715	0	204	122	389
Advertising	S	0	0	0	0	0
Office Equipment Repair & Maint	S	1,344	0	384	229	731
Software Rental/Lease	S	6,860	0	1,959	1,169	3,732
Refunds & Rebates	S	24,682	0	7,050	4,205	13,427
612.01 Tax Certifications	S	(20,747)	0	(5,926)	(3,535)	(11,287)
612.02 Tax History	S	(4,152)	0	(1,186)	(707)	(2,259)
613.05 Misc Fees	S	0	0	0	0	0
614.03 Record Copy	S	(7)	0	(2)	(1)	(4)
Subtotal - Services & Supplies		15,834	0	4,523	2,698	8,614
Department Cost Total		487,160	0	139,143	82,995	265,022
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		487,160	0	139,143	82,995	265,022
General Admin Distribution			0	0	0	0
Grand Total		\$487,160		\$139,143	\$82,995	\$265,022
						not allocated

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B. Incoming Costs - (Default Spread Expense%)

Dept:8 101-253 Treasurer

Department	First Incoming	Second Incoming	General Fund	Non-General Fund	General Government
1 Courthouse Building	\$6,811	\$31	\$1,954	\$1,166	\$3,722
Subtotal - Building Depreciation	6,811	31	1,954	1,166	3,722
2 Copiers	113	0	32	19	61
2 Computers	582	0	166	99	317
2 Courthouse	1,386	0	396	236	754
Subtotal - Equipment Depreciation	2,081	0	594	355	1,132
3 Legal Services	1,370	202	449	268	855
Subtotal - 101-101 Bd of Commissione	1,370	202	449	268	855
4 County Admin	3,160	336	999	596	1,902
Subtotal - 101-172 Administration	3,160	336	999	596	1,902
5 Accounting/Finance	2,927	314	926	552	1,763
5 Cost Plan	1,235	0	353	210	672
Subtotal - 101-201 Finance	4,162	314	1,278	763	2,435
6 Audit	570	2	163	97	311
Subtotal - 101-202 Audit	570	2	163	97	311
7 Personnel	6,792	656	2,127	1,269	4,052
Subtotal - 101-226 Human Resources	6,792	656	2,127	1,269	4,052
8 General Fund	0	2,330	666	397	1,268
Subtotal - 101-253 Treasurer	0	2,330	666	397	1,268
9 Network Services	0	23,901	6,827	4,072	13,003
9 Telephone	0	1,753	501	299	954
Subtotal - 101-258/259 Network/Phone	0	25,654	7,327	4,371	13,956
10 Courthouse	0	20,836	5,951	3,550	11,335
Subtotal - 101-261 FM Courthouse	0	20,836	5,951	3,550	11,335
15 Mail Service	0	6,615	1,889	1,127	3,599

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B. Incoming Costs - (Default Spread Expense%)

Dept:8 101-253 Treasurer

Department	First Incoming	Second Incoming	General Fund	Non-General Fund	General Government
15 Postage	\$0	\$10,389	\$2,967	\$1,770	\$5,652
15 Copy Central	0	607	173	103	330
Subtotal - 101-266 Mail/Copy	0	17,611	5,030	3,000	9,581
22 Courthouse Security	0	14,785	4,223	2,519	8,043
Subtotal - 101-316 Security	0	14,785	4,223	2,519	8,043
25 Health Fitness	0	254	72	43	138
Subtotal - 296.1 County Fitness Center	0	254	72	43	138
26 Fringe Processing	0	118	34	20	64
26 GF Other Fringe	0	694	198	118	377
Subtotal - 677 Fringe Processing	0	812	232	138	442
27 General Liability	0	481	137	82	262
27 Public Officials Liability	0	1,292	369	220	703
Subtotal - 677-087 Insurance	0	1,773	506	302	965
Total Incoming	24,946	85,596	31,573	18,833	60,137
C. Total Allocated		\$597,703	\$170,717	\$101,827	\$325,159
			28.56%	17.04%	54.40%

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General Fund Allocations

Dept:8 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	416	1.90%	\$2,778	\$0	\$2,778	\$0	\$2,778
4 101-172 Administration	256	1.17%	1,709	0	1,709	0	1,709
5 101-201 Finance	341	1.56%	2,277	0	2,277	0	2,277
6 101-202 Audit	3	0.01%	20	0	20	0	20
7 101-226 Human Resources	422	1.93%	2,818	0	2,818	0	2,818
8 101-253 Treasurer	349	1.59%	2,330	0	2,330	0	2,330
9 101-258/259 Network/Phone	1,867	8.52%	12,466	0	12,466	2,269	14,734
10 101-261 FM Courthouse	954	4.35%	6,370	0	6,370	1,159	7,529
11 101-262 FM 911 EOC	421	1.92%	2,811	0	2,811	512	3,322
12 101-263 FM Human Services	567	2.59%	3,786	0	3,786	689	4,475
13 101-264 MCF Building	316	1.44%	2,110	0	2,110	384	2,494
14 101-265 Facility Management	885	4.04%	5,909	0	5,909	1,075	6,984
15 101-266 Mail/Copy	313	1.43%	2,090	0	2,090	380	2,470
16 101-267 MH ACC Connect	37	0.17%	247	0	247	45	292
17 101-268 MH CMH Admin	80	0.37%	534	0	534	97	631
18 101-269 Jail Building	1,152	5.26%	7,692	0	7,692	1,400	9,091
19 101-270 Co Services Building	439	2.00%	2,931	0	2,931	533	3,465
20 101-272 Dumont LK	278	1.27%	1,856	0	1,856	338	2,194
21 101-273 Youth Home	242	1.10%	1,616	0	1,616	294	1,910
22 101-316 Security	195	0.89%	1,302	0	1,302	237	1,539
28 101-131 Circuit Court	550	2.51%	3,672	0	3,672	668	4,341
29 101-136 District Court	623	2.84%	4,160	0	4,160	757	4,917
30 101-147 Jury Board	75	0.34%	501	0	501	91	592
31 101-148 Probate Court	462	2.11%	3,085	0	3,085	561	3,646
32 101-149 Family Court	433	1.98%	2,891	0	2,891	526	3,417
33 101-150 Guardian	215	0.98%	1,436	0	1,436	261	1,697
34 101-151 Probate - Circuit Court	82	0.37%	547	0	547	100	647
35 101-152 Probate - District Court	238	1.09%	1,589	0	1,589	289	1,878
36 101-166 Family Counseling Services	7	0.03%	47	0	47	9	55
37 101-191 Elections	300	1.37%	2,003	0	2,003	365	2,368
38 101-215 Clerk	367	1.68%	2,450	0	2,450	446	2,896
39 101-225 Equalization	302	1.38%	2,016	0	2,016	367	2,383
40 101-229 Pros Attorney	509	2.32%	3,398	0	3,398	618	4,017
41 101-236 Register of Deeds	237	1.08%	1,582	0	1,582	288	1,870
42 101-257 Coop Ext	214	0.98%	1,429	0	1,429	260	1,689
43 101-260 FM Animal	181	0.83%	1,208	0	1,208	220	1,428
44 101-271 FAC	34	0.16%	227	0	227	41	268
45 101-275 Drain	345	1.57%	2,303	0	2,303	419	2,723
46 101-291 Record Management	224	1.02%	1,496	0	1,496	272	1,768
47 101-301 Sheriff	1,946	8.88%	12,993	0	12,993	2,365	15,358
48 101-303 WEMET	256	1.17%	1,709	0	1,709	311	2,020
49 101-304/305 SCAT	388	1.77%	2,591	0	2,591	471	3,062

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General Fund Allocations

Dept:8 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 101-314 Reserves	114	0.52%	\$761	\$0	\$761	\$139	\$900
51 101-315 Detective	488	2.23%	3,258	0	3,258	593	3,851
52 101-331 Marine	353	1.61%	2,357	0	2,357	429	2,786
53 101-351 Jail	1,014	4.63%	6,770	0	6,770	1,232	8,002
54 101-352 Inmate Program	500	2.28%	3,338	0	3,338	608	3,946
55 101-403 Land Information Services	245	1.12%	1,636	0	1,636	298	1,934
56 101-426 Emerg Management	313	1.43%	2,090	0	2,090	380	2,470
57 101-427 LEPC	210	0.96%	1,402	0	1,402	255	1,657
58 101-430 Animal	196	0.89%	1,309	0	1,309	238	1,547
59 101-431 Livestock	6	0.03%	40	0	40	7	47
60 101-441 DPW	212	0.97%	1,415	0	1,415	258	1,673
61 101-445 Drains Public	10	0.05%	67	0	67	12	79
62 101-448 Remonumentation	38	0.17%	254	0	254	46	300
63 101-636 Com Disease	15	0.07%	100	0	100	18	118
64 101-648 Med Examiner	371	1.69%	2,477	0	2,477	451	2,928
65 101-681 Vets Burial	274	1.25%	1,829	0	1,829	333	2,162
66 101-728 Econ Development	1	0.00%	7	0	7	1	8
67 101-851 Employee Other Fringe Benef	14	0.06%	93	0	93	17	110
68 101-865 Insurance & Bonds	12	0.05%	80	0	80	15	95
Subtotal	21,907	100.00%	146,268	0	146,268	24,448	170,717
Direct Bills					0		0
Total					\$146,268		\$170,717

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

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Non-General Fund Allocations

Dept:8 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 292.1 Child Care	11	0.13%	\$110	\$0	\$110	\$18	\$128
25 296.1 County Fitness Center	25	0.29%	250	0	250	42	292
26 677 Fringe Processing	358	4.10%	3,579	0	3,579	598	4,178
69 201.0-449 Road Comm	358	4.10%	3,579	0	3,579	598	4,178
70 208.0-XXX Parks	571	6.54%	5,709	0	5,709	954	6,663
71 211.0-326 Central Dispatch	63	0.72%	630	0	630	105	735
72 211.8 Central Dispatch CIP	52	0.60%	520	0	520	87	607
73 215.1-XXX Friend of the Court	300	3.44%	2,999	0	2,999	501	3,501
75 221.0-XXX Health	3,795	43.49%	37,943	0	37,943	6,342	44,285
77 221.1 Solid Waste	227	2.60%	2,270	0	2,270	379	2,649
80 230.0-676 Transportation	225	2.58%	2,250	0	2,250	376	2,626
81 230.0-677 Transportation	4	0.05%	40	0	40	7	47
82 240.0-XXX Multi Agency	12	0.14%	120	0	120	20	140
83 2450/2455/2456 Public Improvement F	37	0.42%	370	0	370	62	432
84 255.X Animal Shelter	30	0.34%	300	0	300	50	350
85 256.0-236 Automation	603	6.91%	6,029	0	6,029	1,008	7,037
86 258 Sick/Vacation Liability	1	0.01%	10	0	10	2	12
87 260 Indigent Defense	26	0.30%	260	0	260	43	303
88 263.0-426 Palisades	1	0.01%	10	0	10	2	12
89 263.5-200 Concealed Weapons	431	4.94%	4,309	0	4,309	720	5,030
90 264.0-362 Local Corrections	17	0.19%	170	0	170	28	198
91 265.0-301 Drug Law	3	0.03%	30	0	30	5	35
92 265.1 Drug Law Enforcement	1	0.01%	10	0	10	2	12
93 266 Justice Training Fund	3	0.03%	30	0	30	5	35
95 269.0-145 Law Library	15	0.17%	150	0	150	25	175
96 277.1 CDBG Loan Repayment	3	0.03%	30	0	30	5	35
97 279.0-135 Veterans Treatment Court C	24	0.28%	240	0	240	40	280
99 279.0-138 Byrne Jag	29	0.33%	290	0	290	48	338
100 279.0-139 MH Treatment Court	12	0.14%	120	0	120	20	140
101 279.0-140 Sobriety Court	23	0.26%	230	0	230	38	268
102 279.0-151 SSSPP Grant	4	0.05%	40	0	40	7	47
105 279.0-301 Snowmobile Grant	13	0.15%	130	0	130	22	152
106 279.0-312 HIDTA	18	0.21%	180	0	180	30	210
107 279.0-317 FBI CETF	10	0.11%	100	0	100	17	117
108 279.0-335 Traffic Grant	3	0.03%	30	0	30	5	35
109 279.0-336 Highway Safety - Seatbelt C	2	0.02%	20	0	20	3	23
110 279.0-337 CMH Tobacco	3	0.03%	30	0	30	5	35
111 279.0-338 Underage Drinking	3	0.03%	30	0	30	5	35
112 279.0-340 Medical Marihuana	4	0.05%	40	0	40	7	47
113 279.0-351 Jail CCAB	15	0.17%	150	0	150	25	175
115 279.0-420 Hazard Mitigation Grant	2	0.02%	20	0	20	3	23
116 279.0-428 Homeland	2	0.02%	20	0	20	3	23

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Non-General Fund Allocations

Dept:8 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
117 279.0-753 DNR Waterways Grant	4	0.05%	\$40	\$0	\$40	\$7	\$47
119 279.1-228 Victims Rights Grant	7	0.08%	70	0	70	12	82
120 280.1 Gunplain Twp	24	0.28%	240	0	240	40	280
121 280.4 Fillmore Township	36	0.41%	360	0	360	60	420
122 280.5 Casco Township	24	0.28%	240	0	240	40	280
123 280.6 Wayland Township	14	0.16%	140	0	140	23	163
125 280.8 Lee Township	24	0.28%	240	0	240	40	280
126 280.9 Salem/Leighton/Dorr	36	0.41%	360	0	360	60	420
127 281.1 Saugatuck City	12	0.14%	120	0	120	20	140
130 292.1-614 Comm Resc	69	0.79%	690	0	690	115	805
131 292.1-653 Diversion	31	0.36%	310	0	310	52	362
132 292.1-654 Casa	22	0.25%	220	0	220	37	257
133 292.1-656 CC Admin	24	0.28%	240	0	240	40	280
134 292.1-661 Food Prep	40	0.46%	400	0	400	67	467
135 292.1-662 Foster Care	221	2.53%	2,210	0	2,210	369	2,579
136 292.1-664 Juv Detention	138	1.58%	1,380	0	1,380	231	1,610
137 292.1-665 Comm Probation	44	0.50%	440	0	440	74	513
138 292.1-666 Cheever	182	2.09%	1,820	0	1,820	304	2,124
139 292.2 DHS	12	0.14%	120	0	120	20	140
141 293.0-681 Soldiers	12	0.14%	120	0	120	20	140
143 295.0-672 COA	339	3.88%	3,389	0	3,389	567	3,956
144 512.0-671 MCF	2	0.02%	20	0	20	3	23
146 595 Commissary	32	0.37%	320	0	320	53	373
149 661.2 Fleet Management	38	0.44%	380	0	380	64	443
Subtotal	8,726	100.00%	87,245	0	87,245	14,583	101,827
Direct Bills					0		0
Total					\$87,245		\$101,827

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

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Allocation Summary

Dept:8 101-253 Treasurer

Department	General Fund	Non-General Fund	General Government	Total
3 101-101 Bd of Commissioners	\$2,778	\$0	\$0	\$2,778
4 101-172 Administration	1,709	0	0	1,709
5 101-201 Finance	2,277	0	0	2,277
6 101-202 Audit	20	0	0	20
7 101-226 Human Resources	2,818	0	0	2,818
8 101-253 Treasurer	2,330	0	0	2,330
9 101-258/259 Network/Phone	14,734	0	0	14,734
10 101-261 FM Courthouse	7,529	0	0	7,529
11 101-262 FM 911 EOC	3,322	0	0	3,322
12 101-263 FM Human Services	4,475	0	0	4,475
13 101-264 MCF Building	2,494	0	0	2,494
14 101-265 Facility Management	6,984	0	0	6,984
15 101-266 Mail/Copy	2,470	0	0	2,470
16 101-267 MH ACC Connect	292	0	0	292
17 101-268 MH CMH Admin	631	0	0	631
18 101-269 Jail Building	9,091	0	0	9,091
19 101-270 Co Services Building	3,465	0	0	3,465
20 101-272 Dumont LK	2,194	0	0	2,194
21 101-273 Youth Home	1,910	0	0	1,910
22 101-316 Security	1,539	0	0	1,539
24 292.1 Child Care	0	128	0	128
25 296.1 County Fitness Center	0	292	0	292
26 677 Fringe Processing	0	4,178	0	4,178
28 101-131 Circuit Court	4,341	0	0	4,341
29 101-136 District Court	4,917	0	0	4,917
30 101-147 Jury Board	592	0	0	592
31 101-148 Probate Court	3,646	0	0	3,646
32 101-149 Family Court	3,417	0	0	3,417
33 101-150 Guardian	1,697	0	0	1,697
34 101-151 Probate - Circuit Court	647	0	0	647
35 101-152 Probate - District Court	1,878	0	0	1,878
36 101-166 Family Counseling Services	55	0	0	55
37 101-191 Elections	2,368	0	0	2,368
38 101-215 Clerk	2,896	0	0	2,896
39 101-225 Equalization	2,383	0	0	2,383
40 101-229 Pros Attorney	4,017	0	0	4,017
41 101-236 Register of Deeds	1,870	0	0	1,870
42 101-257 Coop Ext	1,689	0	0	1,689
43 101-260 FM Animal	1,428	0	0	1,428
44 101-271 FAC	268	0	0	268
45 101-275 Drain	2,723	0	0	2,723

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Allocation Summary

Dept:8 101-253 Treasurer

Department	General Fund	Non-General Fund	General Government	Total
46 101-291 Record Management	\$1,768	\$0	\$0	\$1,768
47 101-301 Sheriff	15,358	0	0	15,358
48 101-303 WEMET	2,020	0	0	2,020
49 101-304/305 SCAT	3,062	0	0	3,062
50 101-314 Reserves	900	0	0	900
51 101-315 Detective	3,851	0	0	3,851
52 101-331 Marine	2,786	0	0	2,786
53 101-351 Jail	8,002	0	0	8,002
54 101-352 Inmate Program	3,946	0	0	3,946
55 101-403 Land Information Services	1,934	0	0	1,934
56 101-426 Emerg Management	2,470	0	0	2,470
57 101-427 LEPC	1,657	0	0	1,657
58 101-430 Animal	1,547	0	0	1,547
59 101-431 Livestock	47	0	0	47
60 101-441 DPW	1,673	0	0	1,673
61 101-445 Drains Public	79	0	0	79
62 101-448 Remonumentation	300	0	0	300
63 101-636 Com Disease	118	0	0	118
64 101-648 Med Examiner	2,928	0	0	2,928
65 101-681 Vets Burial	2,162	0	0	2,162
66 101-728 Econ Development	8	0	0	8
67 101-851 Employee Other Fringe Benef	110	0	0	110
68 101-865 Insurance & Bonds	95	0	0	95
69 201.0-449 Road Comm	0	4,178	0	4,178
70 208.0-XXX Parks	0	6,663	0	6,663
71 211.0-326 Central Dispatch	0	735	0	735
72 211.8 Central Dispatch CIP	0	607	0	607
73 215.1-XXX Friend of the Court	0	3,501	0	3,501
75 221.0-XXX Health	0	44,285	0	44,285
77 221.1 Solid Waste	0	2,649	0	2,649
80 230.0-676 Transportation	0	2,626	0	2,626
81 230.0-677 Transportation	0	47	0	47
82 240.0-XXX Multi Agency	0	140	0	140
83 2450/2455/2456 Public Improvement F	0	432	0	432
84 255.X Animal Shelter	0	350	0	350
85 256.0-236 Automation	0	7,037	0	7,037
86 258 Sick/Vacation Liability	0	12	0	12
87 260 Indigent Defense	0	303	0	303
88 263.0-426 Palisades	0	12	0	12
89 263.5-200 Concealed Weapons	0	5,030	0	5,030
90 264.0-362 Local Corrections	0	198	0	198

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Allocation Summary

Dept:8 101-253 Treasurer

Department	General Fund	Non-General Fund	General Government	Total
91 265.0-301 Drug Law	\$0	\$35	\$0	\$35
92 265.1 Drug Law Enforcement	0	12	0	12
93 266 Justice Training Fund	0	35	0	35
95 269.0-145 Law Library	0	175	0	175
96 277.1 CDBG Loan Repayment	0	35	0	35
97 279.0-135 Veterans Treatment Court C	0	280	0	280
99 279.0-138 Byrne Jag	0	338	0	338
100 279.0-139 MH Treatment Court	0	140	0	140
101 279.0-140 Sobriety Court	0	268	0	268
102 279.0-151 SSSPP Grant	0	47	0	47
105 279.0-301 Snowmobile Grant	0	152	0	152
106 279.0-312 HIDTA	0	210	0	210
107 279.0-317 FBI CETF	0	117	0	117
108 279.0-335 Traffic Grant	0	35	0	35
109 279.0-336 Highway Safety - Seatbelt G	0	23	0	23
110 279.0-337 CMH Tobacco	0	35	0	35
111 279.0-338 Underage Drinking	0	35	0	35
112 279.0-340 Medical Marihuana	0	47	0	47
113 279.0-351 Jail CCAB	0	175	0	175
115 279.0-420 Hazard Mitigation Grant	0	23	0	23
116 279.0-428 Homeland	0	23	0	23
117 279.0-753 DNR Waterways Grant	0	47	0	47
119 279.1-228 Victims Rights Grant	0	82	0	82
120 280.1 Gunplain Twp	0	280	0	280
121 280.4 Fillmore Township	0	420	0	420
122 280.5 Casco Township	0	280	0	280
123 280.6 Wayland Township	0	163	0	163
125 280.8 Lee Township	0	280	0	280
126 280.9 Salem/Leighton/Dorr	0	420	0	420
127 281.1 Saugatuck City	0	140	0	140
130 292.1-614 Comm Resc	0	805	0	805
131 292.1-653 Diversion	0	362	0	362
132 292.1-654 Casa	0	257	0	257
133 292.1-656 CC Admin	0	280	0	280
134 292.1-661 Food Prep	0	467	0	467
135 292.1-662 Foster Care	0	2,579	0	2,579
136 292.1-664 Juv Detention	0	1,610	0	1,610
137 292.1-665 Comm Probation	0	513	0	513
138 292.1-666 Cheever	0	2,124	0	2,124
139 292.2 DHS	0	140	0	140
141 293.0-681 Soldiers	0	140	0	140

**Allegan County, Michigan
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Allocation Summary

Dept:8 101-253 Treasurer

Department	General Fund	Non-General Fund	General Government	Total
143 295.0-672 COA	\$0	\$3,956	\$0	\$3,956
144 512.0-671 MCF	0	23	0	23
146 595 Commissary	0	373	0	373
149 661.2 Fleet Management	0	443	0	443
Total	\$170,717	\$101,827	\$0	\$272,544

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

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

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

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

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

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A. Department Costs

Dept:9 101-258/259 Network/Phone

Description		Amount	General Admin	Network Services	Telephone	Cellular Phone
Personnel Costs						
Salaries	S1	589,131	0	589,131	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	175,151	0	175,151	0	0
Subtotal - Personnel Costs		764,282	0	764,282	0	0
Services & Supplies Cost						
Office Supplies	S	1,828	0	1,828	0	0
Office Supplies - Printer Cart	S	46,383	0	46,383	0	0
Gas, Oil, Grease & Anti-freeze	S	935	0	935	0	0
Other Contractual Services	S	6,514	0	6,514	0	0
Telephone	P	107,200	0	0	107,200	0
Telephone Equipment & Repairs	P	0	0	0	0	0
Cellular Telephones	P	10,028	0	0	0	10,028
Education/Training - Room/Board	S	1,279	0	1,279	0	0
Education/Training - Travel	S	1,004	0	1,004	0	0
Education/Training - Registration	S	418	0	418	0	0
Office Equipment Repairs & Maint	S	43,561	0	43,561	0	0
Data/Internet	S	42,405	0	42,405	0	0
Software Rental/Lease	S	314,282	0	314,282	0	0
Equipment	S	101,698	0	101,698	0	0
Subtotal - Services & Supplies		677,535	0	560,307	107,200	10,028
Department Cost Total		1,441,817	0	1,324,589	107,200	10,028
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		1,441,817	0	1,324,589	107,200	10,028
General Admin Distribution			0	0	0	0
Grand Total		\$1,441,817		\$1,324,589	\$107,200	\$10,028
					not allocated	

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B. Incoming Costs - (Default Spread Custom%)

Dept:9 101-258/259 Network/Phone

Department	First Incoming	Second Incoming	Network Services	Telephone	Cellular Phone
1 Courthouse Building	\$4,839	\$22	\$4,861	\$0	\$0
1 Human Services Building	689	4	693	0	0
1 County Services Building	5,153	60	5,213	0	0
Subtotal - Building Depreciation	10,681	86	10,767	0	0
2 Copiers	146	0	146	0	0
2 Computers	753	0	753	0	0
2 Information Services	58,425	0	58,425	0	0
2 Courthouse	985	0	985	0	0
2 Vehicles	13,699	0	13,699	0	0
Subtotal - Equipment Depreciation	74,008	0	74,008	0	0
3 Legal Services	3,857	570	4,427	0	0
Subtotal - 101-101 Bd of Commissione	3,857	570	4,427	0	0
4 County Admin	8,898	946	9,845	0	0
Subtotal - 101-172 Administration	8,898	946	9,845	0	0
5 Accounting/Finance	15,658	1,678	17,336	0	0
5 Cost Plan	1,235	0	1,235	0	0
Subtotal - 101-201 Finance	16,894	1,678	18,571	0	0
6 Audit	1,605	6	1,610	0	0
Subtotal - 101-202 Audit	1,605	6	1,610	0	0
7 Personnel	8,778	847	9,625	0	0
Subtotal - 101-226 Human Resources	8,778	847	9,625	0	0
8 General Fund	12,466	2,269	14,734	0	0
Subtotal - 101-253 Treasurer	12,466	2,269	14,734	0	0
9 Network Services	0	30,890	30,890	0	0
9 Telephone	0	2,265	2,265	0	0
Subtotal - 101-258/259 Network/Phone	0	33,155	33,155	0	0
10 Courthouse	0	14,804	14,804	0	0

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B. Incoming Costs - (Default Spread Custom%)

Dept:9 101-258/259 Network/Phone

Department	First Incoming	Second Incoming	Network Services	Telephone	Cellular Phone
Subtotal - 101-261 FM Courthouse	\$0	\$14,804	\$14,804	\$0	\$0
12 Human Services Building	0	2,023	2,023	0	0
Subtotal - 101-263 FM Human Service:	0	2,023	2,023	0	0
15 Mail Service	0	0	0	0	0
15 Postage	0	27	27	0	0
15 Copy Central	0	784	784	0	0
Subtotal - 101-266 Mail/Copy	0	811	811	0	0
18 Jail Building	0	8,932	8,932	0	0
Subtotal - 101-269 Jail Building	0	8,932	8,932	0	0
19 County Svc Building	0	20,901	20,901	0	0
Subtotal - 101-270 Co Services Buildin	0	20,901	20,901	0	0
22 Courthouse Security	0	10,505	10,505	0	0
Subtotal - 101-316 Security	0	10,505	10,505	0	0
25 Health Fitness	0	328	328	0	0
Subtotal - 296.1 County Fitness Center	0	328	328	0	0
26 Fringe Processing	0	152	152	0	0
26 GF Other Fringe	0	897	897	0	0
Subtotal - 677 Fringe Processing	0	1,049	1,049	0	0
27 General Liability	0	1,355	1,355	0	0
27 Public Officials Liability	0	1,670	1,670	0	0
27 Auto Liability	0	1,503	1,503	0	0
Subtotal - 677-087 Insurance	0	4,528	4,528	0	0
Total Incoming	137,185	103,437	240,623	0	0
C. Total Allocated		\$1,682,440	\$1,565,212	\$107,200	\$10,028
			93.03%	6.37%	0.60%

**Allegan County, Michigan
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Network Services Allocations

Dept:9 101-258/259 Network/Phone

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	7.01	1.78%	\$26,057	\$0	\$26,057	\$0	\$26,057
4 101-172 Administration	2.69	0.68%	9,999	0	9,999	0	9,999
5 101-201 Finance	4.82	1.23%	17,917	0	17,917	0	17,917
7 101-226 Human Resources	4.44	1.13%	16,504	0	16,504	0	16,504
8 101-253 Treasurer	6.43	1.64%	23,901	0	23,901	0	23,901
9 101-258/259 Network/Phone	8.31	2.11%	30,890	0	30,890	0	30,890
10 101-261 FM Courthouse	2.50	0.64%	9,293	0	9,293	719	10,012
11 101-262 FM 911 EOC	0.44	0.11%	1,636	0	1,636	127	1,762
12 101-263 FM Human Services	1.69	0.43%	6,282	0	6,282	486	6,768
14 101-265 Facility Management	8.32	2.12%	30,927	0	30,927	2,394	33,320
15 101-266 Mail/Copy	1.00	0.25%	3,717	0	3,717	288	4,005
18 101-269 Jail Building	1.38	0.35%	5,130	0	5,130	397	5,527
19 101-270 Co Services Building	0.40	0.10%	1,487	0	1,487	115	1,602
22 101-316 Security	4.51	1.15%	16,764	0	16,764	1,297	18,062
27 677-087 Insurance	0.60	0.15%	2,230	0	2,230	173	2,403
28 101-131 Circuit Court	9.93	2.53%	36,911	0	36,911	2,857	39,768
29 101-136 District Court	19.67	5.00%	73,117	0	73,117	5,659	78,775
30 101-147 Jury Board	0.03	0.01%	112	0	112	9	120
31 101-148 Probate Court	4.73	1.20%	17,582	0	17,582	1,361	18,943
32 101-149 Family Court	3.76	0.96%	13,977	0	13,977	1,082	15,058
35 101-152 Probate - District Court	5.93	1.51%	22,043	0	22,043	1,706	23,749
37 101-191 Elections	0.91	0.23%	3,383	0	3,383	262	3,644
38 101-215 Clerk	9.53	2.42%	35,425	0	35,425	2,742	38,166
39 101-225 Equalization	4.81	1.22%	17,880	0	17,880	1,384	19,263
40 101-229 Pros Attorney	13.92	3.54%	51,743	0	51,743	4,005	55,747
41 101-236 Register of Deeds	4.15	1.06%	15,426	0	15,426	1,194	16,620
42 101-257 Coop Ext	0.71	0.18%	2,639	0	2,639	204	2,843
45 101-275 Drain	3.92	1.00%	14,571	0	14,571	1,128	15,699
46 101-291 Record Management	1.26	0.32%	4,684	0	4,684	362	5,046
47 101-301 Sheriff	56.36	14.33%	209,499	0	209,499	16,214	225,713
48 101-303 WEMET	0.29	0.07%	1,078	0	1,078	83	1,161
49 101-304/305 SCAT	1.66	0.42%	6,170	0	6,170	478	6,648
50 101-314 Reserves	3.24	0.82%	12,044	0	12,044	932	12,976
51 101-315 Detective	3.76	0.96%	13,977	0	13,977	1,082	15,058
52 101-331 Marine	0.99	0.25%	3,680	0	3,680	285	3,965
53 101-351 Jail	34.01	8.65%	126,421	0	126,421	9,784	136,205
54 101-352 Inmate Program	3.85	0.98%	14,311	0	14,311	1,108	15,419
55 101-403 Land Information Services	1.99	0.51%	7,397	0	7,397	572	7,970
56 101-426 Emerg Management	1.00	0.25%	3,717	0	3,717	288	4,005
57 101-427 LEPC	0.62	0.16%	2,305	0	2,305	178	2,483
58 101-430 Animal	1.00	0.25%	3,717	0	3,717	288	4,005
60 101-441 DPW	0.14	0.04%	520	0	520	40	561

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Network Services Allocations

Dept:9 101-258/259 Network/Phone

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 101-648 Med Examiner	2.31	0.59%	\$8,587	\$0	\$8,587	\$665	\$9,251
65 101-681 Vets Burial	2.09	0.53%	7,769	0	7,769	601	8,370
70 208.0-XXX Parks	4.75	1.21%	17,657	0	17,657	1,367	19,023
71 211.0-326 Central Dispatch	22.53	5.73%	83,748	0	83,748	6,482	90,229
74 FOC DP	17.62	4.48%	65,496	0	65,496	5,069	70,565
75 221.0-XXX Health	27.06	6.88%	100,586	0	100,586	7,785	108,371
80 230.0-676 Transportation	2.99	0.76%	11,114	0	11,114	860	11,974
81 230.0-677 Transportation	1.00	0.25%	3,717	0	3,717	288	4,005
82 240.0-XXX Multi Agency	0.10	0.03%	372	0	372	29	400
87 260 Indigent Defense	3.02	0.77%	11,226	0	11,226	869	12,095
90 264.0-362 Local Corrections	0.04	0.01%	149	0	149	12	160
102 279.0-151 SSSPP Grant	0.80	0.20%	2,974	0	2,974	230	3,204
105 279.0-301 Snowmobile Grant	0.01	0.00%	37	0	37	3	40
106 279.0-312 HIDTA	0.01	0.00%	37	0	37	3	40
108 279.0-335 Traffic Grant	0.78	0.20%	2,899	0	2,899	224	3,124
119 279.1-228 Victims Rights Grant	1.69	0.43%	6,282	0	6,282	486	6,768
120 280.1 Gunplain Twp	1.00	0.25%	3,717	0	3,717	288	4,005
121 280.4 Fillmore Township	0.29	0.07%	1,078	0	1,078	83	1,161
122 280.5 Casco Township	1.00	0.25%	3,717	0	3,717	288	4,005
123 280.6 Wayland Township	2.00	0.51%	7,434	0	7,434	575	8,010
125 280.8 Lee Township	0.49	0.12%	1,821	0	1,821	141	1,962
126 280.9 Salem/Leighton/Dorr	0.90	0.23%	3,345	0	3,345	259	3,604
127 281.1 Saugatuck City	1.06	0.27%	3,940	0	3,940	305	4,245
130 292.1-614 Comm Resc	3.70	0.94%	13,754	0	13,754	1,064	14,818
131 292.1-653 Diversion	1.00	0.25%	3,717	0	3,717	288	4,005
133 292.1-656 CC Admin	3.20	0.81%	11,895	0	11,895	921	12,816
134 292.1-661 Food Prep	2.87	0.73%	10,668	0	10,668	826	11,494
136 292.1-664 Juv Detention	16.21	4.12%	60,255	0	60,255	4,663	64,919
137 292.1-665 Comm Probation	4.98	1.27%	18,511	0	18,511	1,433	19,944
138 292.1-666 Cheever	14.68	3.73%	54,568	0	54,568	4,223	58,791
139 292.2 DHS	0.02	0.01%	74	0	74	6	80
141 293.0-681 Soldiers	0.98	0.25%	3,643	0	3,643	282	3,925
143 295.0-672 COA	1.60	0.41%	5,947	0	5,947	460	6,408
147 620.0-253 Tax Reversn	1.99	0.51%	7,397	0	7,397	572	7,970
148 639.0-275 Drain Equipment Revolving	1.08	0.27%	4,015	0	4,015	311	4,325
149 661.2 Fleet Management	0.03	0.01%	112	0	112	9	120
151 Other	0.66	0.17%	2,453	0	2,453	190	2,643

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Network Services Allocations

Dept:9 101-258/259 Network/Phone

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	393.25	100.00%	1,461,774	0	1,461,774	103,437	1,565,212
Direct Bills					0		0
Total					\$1,461,774		\$1,565,212

Basis Units: FTE Count
Source: Payroll Data

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Telephone Allocations

Dept:9 101-258/259 Network/Phone

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	7.01	1.78%	\$1,911	\$0	\$1,911	\$0	\$1,911
4 101-172 Administration	2.69	0.68%	733	0	733	0	733
5 101-201 Finance	4.82	1.23%	1,314	0	1,314	0	1,314
7 101-226 Human Resources	4.44	1.13%	1,210	0	1,210	0	1,210
8 101-253 Treasurer	6.43	1.64%	1,753	0	1,753	0	1,753
9 101-258/259 Network/Phone	8.31	2.11%	2,265	0	2,265	0	2,265
10 101-261 FM Courthouse	2.50	0.64%	682	0	682	0	682
11 101-262 FM 911 EOC	0.44	0.11%	120	0	120	0	120
12 101-263 FM Human Services	1.69	0.43%	461	0	461	0	461
14 101-265 Facility Management	8.32	2.12%	2,268	0	2,268	0	2,268
15 101-266 Mail/Copy	1.00	0.25%	273	0	273	0	273
18 101-269 Jail Building	1.38	0.35%	376	0	376	0	376
19 101-270 Co Services Building	0.40	0.10%	109	0	109	0	109
22 101-316 Security	4.51	1.15%	1,229	0	1,229	0	1,229
27 677-087 Insurance	0.60	0.15%	164	0	164	0	164
28 101-131 Circuit Court	9.93	2.53%	2,707	0	2,707	0	2,707
29 101-136 District Court	19.67	5.00%	5,362	0	5,362	0	5,362
30 101-147 Jury Board	0.03	0.01%	8	0	8	0	8
31 101-148 Probate Court	4.73	1.20%	1,289	0	1,289	0	1,289
32 101-149 Family Court	3.76	0.96%	1,025	0	1,025	0	1,025
35 101-152 Probate - District Court	5.93	1.51%	1,617	0	1,617	0	1,617
37 101-191 Elections	0.91	0.23%	248	0	248	0	248
38 101-215 Clerk	9.53	2.42%	2,598	0	2,598	0	2,598
39 101-225 Equalization	4.81	1.22%	1,311	0	1,311	0	1,311
40 101-229 Pros Attorney	13.92	3.54%	3,795	0	3,795	0	3,795
41 101-236 Register of Deeds	4.15	1.06%	1,131	0	1,131	0	1,131
42 101-257 Coop Ext	0.71	0.18%	194	0	194	0	194
45 101-275 Drain	3.92	1.00%	1,069	0	1,069	0	1,069
46 101-291 Record Management	1.26	0.32%	343	0	343	0	343
47 101-301 Sheriff	56.36	14.33%	15,364	0	15,364	0	15,364
48 101-303 WEMET	0.29	0.07%	79	0	79	0	79
49 101-304/305 SCAT	1.66	0.42%	453	0	453	0	453
50 101-314 Reserves	3.24	0.82%	883	0	883	0	883
51 101-315 Detective	3.76	0.96%	1,025	0	1,025	0	1,025
52 101-331 Marine	0.99	0.25%	270	0	270	0	270
53 101-351 Jail	34.01	8.65%	9,271	0	9,271	0	9,271
54 101-352 Inmate Program	3.85	0.98%	1,050	0	1,050	0	1,050
55 101-403 Land Information Services	1.99	0.51%	542	0	542	0	542
56 101-426 Emerg Management	1.00	0.25%	273	0	273	0	273
57 101-427 LEPC	0.62	0.16%	169	0	169	0	169
58 101-430 Animal	1.00	0.25%	273	0	273	0	273
60 101-441 DPW	0.14	0.04%	38	0	38	0	38

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Telephone Allocations

Dept:9 101-258/259 Network/Phone

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 101-648 Med Examiner	2.31	0.59%	\$630	\$0	\$630	\$0	\$630
65 101-681 Vets Burial	2.09	0.53%	570	0	570	0	570
70 208.0-XXX Parks	4.75	1.21%	1,295	0	1,295	0	1,295
71 211.0-326 Central Dispatch	22.53	5.73%	6,142	0	6,142	0	6,142
73 215.1-XXX Friend of the Court	17.62	4.48%	4,803	0	4,803	0	4,803
75 221.0-XXX Health	27.06	6.88%	7,377	0	7,377	0	7,377
80 230.0-676 Transportation	2.99	0.76%	815	0	815	0	815
81 230.0-677 Transportation	1.00	0.25%	273	0	273	0	273
82 240.0-XXX Multi Agency	0.10	0.03%	27	0	27	0	27
87 260 Indigent Defense	3.02	0.77%	823	0	823	0	823
90 264.0-362 Local Corrections	0.04	0.01%	11	0	11	0	11
102 279.0-151 SSSPP Grant	0.80	0.20%	218	0	218	0	218
105 279.0-301 Snowmobile Grant	0.01	0.00%	3	0	3	0	3
106 279.0-312 HIDTA	0.01	0.00%	3	0	3	0	3
108 279.0-335 Traffic Grant	0.78	0.20%	213	0	213	0	213
119 279.1-228 Victims Rights Grant	1.69	0.43%	461	0	461	0	461
120 280.1 Gunplain Twp	1.00	0.25%	273	0	273	0	273
121 280.4 Fillmore Township	0.29	0.07%	79	0	79	0	79
122 280.5 Casco Township	1.00	0.25%	273	0	273	0	273
123 280.6 Wayland Township	2.00	0.51%	545	0	545	0	545
125 280.8 Lee Township	0.49	0.12%	134	0	134	0	134
126 280.9 Salem/Leighton/Dorr	0.90	0.23%	245	0	245	0	245
127 281.1 Saugatuck City	1.06	0.27%	289	0	289	0	289
130 292.1-614 Comm Resc	3.70	0.94%	1,009	0	1,009	0	1,009
131 292.1-653 Diversion	1.00	0.25%	273	0	273	0	273
133 292.1-656 CC Admin	3.20	0.81%	872	0	872	0	872
134 292.1-661 Food Prep	2.87	0.73%	782	0	782	0	782
136 292.1-664 Juv Detention	16.21	4.12%	4,419	0	4,419	0	4,419
137 292.1-665 Comm Probation	4.98	1.27%	1,358	0	1,358	0	1,358
138 292.1-666 Cheever	14.68	3.73%	4,002	0	4,002	0	4,002
139 292.2 DHS	0.02	0.01%	5	0	5	0	5
141 293.0-681 Soldiers	0.98	0.25%	267	0	267	0	267
143 295.0-672 COA	1.60	0.41%	436	0	436	0	436
147 620.0-253 Tax Reversn	1.99	0.51%	542	0	542	0	542
148 639.0-275 Drain Equipment Revolving	1.08	0.27%	294	0	294	0	294
149 661.2 Fleet Management	0.03	0.01%	8	0	8	0	8
151 Other	0.66	0.17%	180	0	180	0	180

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Telephone Allocations

Dept:9 101-258/259 Network/Phone

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	393.25	100.00%	107,200	0	107,200	0	107,200
Direct Bills					0		0
Total					\$107,200		\$107,200

Basis Units: FTE Count
Source: Payroll Data

**Allegan County, Michigan
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Allocation Summary

Dept:9 101-258/259 Network/Phone

Department	Network Services	Telephone	Cellular Phone	Total
3 101-101 Bd of Commissioners	\$26,057	\$1,911	\$0	\$27,968
4 101-172 Administration	9,999	733	0	10,732
5 101-201 Finance	17,917	1,314	0	19,231
7 101-226 Human Resources	16,504	1,210	0	17,715
8 101-253 Treasurer	23,901	1,753	0	25,654
9 101-258/259 Network/Phone	30,890	2,265	0	33,155
10 101-261 FM Courthouse	10,012	682	0	10,694
11 101-262 FM 911 EOC	1,762	120	0	1,882
12 101-263 FM Human Services	6,768	461	0	7,229
14 101-265 Facility Management	33,320	2,268	0	35,588
15 101-266 Mail/Copy	4,005	273	0	4,277
18 101-269 Jail Building	5,527	376	0	5,903
19 101-270 Co Services Building	1,602	109	0	1,711
22 101-316 Security	18,062	1,229	0	19,291
27 677-087 Insurance	2,403	164	0	2,566
28 101-131 Circuit Court	39,768	2,707	0	42,475
29 101-136 District Court	78,775	5,362	0	84,137
30 101-147 Jury Board	120	8	0	128
31 101-148 Probate Court	18,943	1,289	0	20,232
32 101-149 Family Court	15,058	1,025	0	16,083
35 101-152 Probate - District Court	23,749	1,617	0	25,365
37 101-191 Elections	3,644	248	0	3,892
38 101-215 Clerk	38,166	2,598	0	40,764
39 101-225 Equalization	19,263	1,311	0	20,575
40 101-229 Pros Attorney	55,747	3,795	0	59,542
41 101-236 Register of Deeds	16,620	1,131	0	17,751
42 101-257 Coop Ext	2,843	194	0	3,037
45 101-275 Drain	15,699	1,069	0	16,768
46 101-291 Record Management	5,046	343	0	5,390
47 101-301 Sheriff	225,713	15,364	0	241,077
48 101-303 WEMET	1,161	79	0	1,240
49 101-304/305 SCAT	6,648	453	0	7,101
50 101-314 Reserves	12,976	883	0	13,859
51 101-315 Detective	15,058	1,025	0	16,083
52 101-331 Marine	3,965	270	0	4,235
53 101-351 Jail	136,205	9,271	0	145,476
54 101-352 Inmate Program	15,419	1,050	0	16,468
55 101-403 Land Information Services	7,970	542	0	8,512
56 101-426 Emerg Management	4,005	273	0	4,277
57 101-427 LEPC	2,483	169	0	2,652
58 101-430 Animal	4,005	273	0	4,277

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Allocation Summary

Dept:9 101-258/259 Network/Phone

Department	Network Services	Telephone	Cellular Phone	Total
60 101-441 DPW	\$561	\$38	\$0	\$599
64 101-648 Med Examiner	9,251	630	0	9,881
65 101-681 Vets Burial	8,370	570	0	8,940
70 208.0-XXX Parks	19,023	1,295	0	20,318
71 211.0-326 Central Dispatch	90,229	6,142	0	96,371
73 215.1-XXX Friend of the Court	0	4,803	0	4,803
74 FOC DP	70,565	0	0	70,565
75 221.0-XXX Health	108,371	7,377	0	115,748
80 230.0-676 Transportation	11,974	815	0	12,790
81 230.0-677 Transportation	4,005	273	0	4,277
82 240.0-XXX Multi Agency	400	27	0	428
87 260 Indigent Defense	12,095	823	0	12,918
90 264.0-362 Local Corrections	160	11	0	171
102 279.0-151 SSSPP Grant	3,204	218	0	3,422
105 279.0-301 Snowmobile Grant	40	3	0	43
106 279.0-312 HIDTA	40	3	0	43
108 279.0-335 Traffic Grant	3,124	213	0	3,336
119 279.1-228 Victims Rights Grant	6,768	461	0	7,229
120 280.1 Gunplain Twp	4,005	273	0	4,277
121 280.4 Fillmore Township	1,161	79	0	1,240
122 280.5 Casco Township	4,005	273	0	4,277
123 280.6 Wayland Township	8,010	545	0	8,555
125 280.8 Lee Township	1,962	134	0	2,096
126 280.9 Salem/Leighton/Dorr	3,604	245	0	3,850
127 281.1 Saugatuck City	4,245	289	0	4,534
130 292.1-614 Comm Resc	14,818	1,009	0	15,827
131 292.1-653 Diversion	4,005	273	0	4,277
133 292.1-656 CC Admin	12,816	872	0	13,688
134 292.1-661 Food Prep	11,494	782	0	12,276
136 292.1-664 Juv Detention	64,919	4,419	0	69,337
137 292.1-665 Comm Probation	19,944	1,358	0	21,302
138 292.1-666 Cheever	58,791	4,002	0	62,793
139 292.2 DHS	80	5	0	86
141 293.0-681 Soldiers	3,925	267	0	4,192
143 295.0-672 COA	6,408	436	0	6,844
147 620.0-253 Tax Reversn	7,970	542	0	8,512
148 639.0-275 Drain Equipment Revolving	4,325	294	0	4,620
149 661.2 Fleet Management	120	8	0	128
151 Other	2,643	180	0	2,823

Allegan County, Michigan
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Allocation Summary

Dept:9 101-258/259 Network/Phone

Department	Network Services	Telephone	Cellular Phone	Total
Total	\$1,565,212	\$107,200	\$0	\$1,672,412

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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.

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A. Department Costs

Dept:10 101-261 FM Courthouse

Description		Amount	General Admin	Courthouse
Personnel Costs				
Salaries	S1	58,857	0	58,857
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	18,118	0	18,118
Subtotal - Personnel Costs		<u>76,975</u>	0	<u>76,975</u>
Services & Supplies Cost				
Janitor Supplies	S	9,230	0	9,230
Maintenance Supplies	S	18,341	0	18,341
Equip Maintenance Supplies	S	55	0	55
Janitor Services	S	5,785	0	5,785
Contractual	S	20,726	0	20,726
Utilities	S	141,155	0	141,155
Snow Removal	S	28,003	0	28,003
Building R&M	S	4,818	0	4,818
Equip R&M	S	28,869	0	28,869
Grounds Care & Maintenance	S	123	0	123
Equipment	S	0	0	0
Subtotal - Services & Supplies		<u>257,105</u>	0	<u>257,105</u>
Department Cost Total		334,080	0	334,080
Adjustments to Cost				
Subtotal - Adjustments		<u>0</u>	0	<u>0</u>
Total Costs After Adjustments		334,080	0	334,080
General Admin Distribution			0	0
Grand Total		<u><u>\$334,080</u></u>		<u><u>\$334,080</u></u>

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B. Incoming Costs - (Default Spread Expense%)

Dept:10 101-261 FM Courthouse

Department	First Incoming	Second Incoming	Courthouse
2 Copiers	\$44	\$0	\$44
2 Computers	226	0	226
Subtotal - Equipment Depreciation	270	0	270
3 Legal Services	894	132	1,026
Subtotal - 101-101 Bd of Commissione	894	132	1,026
4 County Admin	2,062	219	2,281
Subtotal - 101-172 Administration	2,062	219	2,281
5 Accounting/Finance	8,001	857	8,858
5 Cost Plan	412	0	412
Subtotal - 101-201 Finance	8,413	857	9,270
6 Audit	372	1	373
Subtotal - 101-202 Audit	372	1	373
7 Personnel	2,641	255	2,896
Subtotal - 101-226 Human Resources	2,641	255	2,896
8 General Fund	6,370	1,159	7,529
Subtotal - 101-253 Treasurer	6,370	1,159	7,529
9 Network Services	9,293	719	10,012
9 Telephone	682	0	682
Subtotal - 101-258/259 Network/Phone	9,974	719	10,694
14 FM Svcs	0	134,438	134,438
Subtotal - 101-265 Facility Managemer	0	134,438	134,438
15 Copy Central	0	236	236
Subtotal - 101-266 Mail/Copy	0	236	236
25 Health Fitness	0	99	99
Subtotal - 296.1 County Fitness Center	0	99	99
26 Fringe Processing	0	46	46

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B. Incoming Costs - (Default Spread Expense%)

Dept:10 101-261 FM Courthouse

Department	First Incoming	Second Incoming	Courthouse
26 GF Other Fringe	\$0	\$270	\$270
Subtotal - 677 Fringe Processing	0	316	316
27 Property Insurance	0	28,506	28,506
27 General Liability	0	314	314
27 Public Officials Liability	0	502	502
Subtotal - 677-087 Insurance	0	29,322	29,322
Total Incoming	30,995	167,754	198,749
C. Total Allocated		\$532,829	\$532,829
		100.00%	

**Allegan County, Michigan
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Courthouse Allocations

Dept:10 101-261 FM Courthouse

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	243	0.49%	\$1,785	\$0	\$1,785	\$0	\$1,785
8 101-253 Treasurer	2,836	5.71%	20,836	0	20,836	0	20,836
9 101-258/259 Network/Phone	2,015	4.06%	14,804	0	14,804	0	14,804
14 101-265 Facility Management	2,846	5.73%	20,910	0	20,910	10,706	31,615
22 101-316 Security	196	0.39%	1,440	0	1,440	737	2,177
28 101-131 Circuit Court	9,835	19.79%	72,258	0	72,258	36,996	109,254
29 101-136 District Court	4,701	9.46%	34,539	0	34,539	17,683	52,222
31 101-148 Probate Court	2,260	4.55%	16,604	0	16,604	8,501	25,106
32 101-149 Family Court	5,363	10.79%	39,402	0	39,402	20,174	59,576
35 101-152 Probate - District Court	3,232	6.50%	23,746	0	23,746	12,158	35,903
38 101-215 Clerk	4,752	9.56%	34,913	0	34,913	17,875	52,788
40 101-229 Pros Attorney	4,964	9.99%	36,471	0	36,471	18,673	55,144
41 101-236 Register of Deeds	641	1.29%	4,709	0	4,709	2,411	7,121
45 101-275 Drain	1,784	3.59%	13,107	0	13,107	6,711	19,818
73 215.1-XXX Friend of the Court	3,494	7.03%	25,671	0	25,671	13,143	38,814
87 260 Indigent Defense	528	1.06%	3,879	0	3,879	1,986	5,865
Subtotal	49,690	100.00%	365,075	0	365,075	167,754	532,829
Direct Bills					0		0
Total					\$365,075		\$532,829

Basis Units: Usable Square Footage
Source: Building Floorplans

**Allegan County, Michigan
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Allocation Summary

Dept:10 101-261 FM Courthouse

Department	Courthouse	Total
3 101-101 Bd of Commissioners	\$1,785	\$1,785
8 101-253 Treasurer	20,836	20,836
9 101-258/259 Network/Phone	14,804	14,804
14 101-265 Facility Management	31,615	31,615
22 101-316 Security	2,177	2,177
28 101-131 Circuit Court	109,254	109,254
29 101-136 District Court	52,222	52,222
31 101-148 Probate Court	25,106	25,106
32 101-149 Family Court	59,576	59,576
35 101-152 Probate - District Court	35,903	35,903
38 101-215 Clerk	52,788	52,788
40 101-229 Pros Attorney	55,144	55,144
41 101-236 Register of Deeds	7,121	7,121
45 101-275 Drain	19,818	19,818
73 215.1-XXX Friend of the Court	38,814	38,814
87 260 Indigent Defense	5,865	5,865
Total	\$532,829	\$532,829

**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.

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A. Department Costs

Dept:11 101-262 FM 911 EOC

Description		Amount	General Admin	Co. Services - 911/EOC
<hr/>				
Personnel Costs				
Salaries	S1	6,235	0	6,235
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	646	0	646
Subtotal - Personnel Costs		<hr/> 6,881	0	<hr/> 6,881
Services & Supplies Cost				
Gas Grease Oil	S	3,699	0	3,699
Janitorial Supplies	S	1,074	0	1,074
Building Maintenance Supplies	S	1,110	0	1,110
Equipment Maintenance Supplies	S	3,463	0	3,463
Janitor Supplies	S	1,449	0	1,449
Other Contractual Services	S	10,574	0	10,574
Public Utilities	S	75,001	0	75,001
Snow Removal	S	4,370	0	4,370
Building R&M	S	1,561	0	1,561
Equipment R&M	S	12,305	0	12,305
Equipment	S	0	0	0
Subtotal - Services & Supplies		<hr/> 114,606	0	<hr/> 114,606
Department Cost Total		121,487	0	121,487
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	<hr/> 0
Total Costs After Adjustments		121,487	0	121,487
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$121,487		<hr/> <hr/> \$121,487

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B. Incoming Costs - (Default Spread Expense%)

Dept:11 101-262 FM 911 EOC

Department	First Incoming	Second Incoming	Co. Services - 911/EOC
2 Copiers	\$8	\$0	\$8
2 Computers	40	0	40
Subtotal - Equipment Depreciation	48	0	48
3 Legal Services	325	48	373
Subtotal - 101-101 Bd of Commissione	325	48	373
4 County Admin	750	80	829
Subtotal - 101-172 Administration	750	80	829
5 Accounting/Finance	3,531	378	3,909
5 Cost Plan	412	0	412
Subtotal - 101-201 Finance	3,943	378	4,321
6 Audit	135	0	136
Subtotal - 101-202 Audit	135	0	136
7 Personnel	465	45	510
Subtotal - 101-226 Human Resources	465	45	510
8 General Fund	2,811	512	3,322
Subtotal - 101-253 Treasurer	2,811	512	3,322
9 Network Services	1,636	127	1,762
9 Telephone	120	0	120
Subtotal - 101-258/259 Network/Phone	1,755	127	1,882
14 FM Svcs	0	13,821	13,821
Subtotal - 101-265 Facility Managemer	0	13,821	13,821
15 Copy Central	0	42	42
Subtotal - 101-266 Mail/Copy	0	42	42
20 Water Treatment	0	603	603
20 Svc Ctr Grounds	0	1,981	1,981

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B. Incoming Costs - (Default Spread Expense%)

Dept:11 101-262 FM 911 EOC

Department	First Incoming	Second Incoming	Co. Services - 911/EOC
Subtotal - 101-272 Dumont LK	\$0	\$2,584	\$2,584
25 Health Fitness	0	17	17
Subtotal - 296.1 County Fitness Center	0	17	17
26 Fringe Processing	0	8	8
26 GF Other Fringe	0	47	47
Subtotal - 677 Fringe Processing	0	56	56
27 Property Insurance	0	8,240	8,240
27 General Liability	0	114	114
27 Public Officials Liability	0	88	88
Subtotal - 677-087 Insurance	0	8,442	8,442
Total Incoming	10,231	26,151	36,382
C. Total Allocated		\$157,869	\$157,869
			100.00%

**Allegan County, Michigan
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Co. Services - 911/EOC Allocations

Dept:11 101-262 FM 911 EOC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56 101-426 Emerg Management	365	8.75%	\$11,521	\$0	\$11,521	\$2,287	\$13,808
71 211.0-326 Central Dispatch	3,808	91.25%	120,197	0	120,197	23,864	144,061
Subtotal	4,173	100.00%	131,718	0	131,718	26,151	157,869
Direct Bills					0		0
Total					\$131,718		\$157,869

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

Allegan County, Michigan
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Allocation Summary

Dept:11 101-262 FM 911 EOC

Department	Co. Services - 911/EOC	Total
56 101-426 Emerg Management	\$13,808	\$13,808
71 211.0-326 Central Dispatch	144,061	144,061
Total	\$157,869	\$157,869

**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.

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A. Department Costs

Dept:12 101-263 FM Human Services

Description		Amount	General Admin	Human Services Building
Personnel Costs				
Salaries	S1	33,870	0	33,870
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	3,566	0	3,566
Subtotal - Personnel Costs		<u>37,436</u>	0	<u>37,436</u>
Services & Supplies Cost				
Gas, Oil, Grease, & Anti-freeze	S	0	0	0
Janitor Supplies	S	10,301	0	10,301
Bldg Maintenance Supplies	S	9,243	0	9,243
Equip Maintenance Supplies	S	2,137	0	2,137
Memberships & Subscriptions	S	1,105	0	1,105
Janitor Supplies	S	3,035	0	3,035
Other Contractual Services	S	29,069	0	29,069
Utilities	S	130,952	0	130,952
Snow Removal	S	12,109	0	12,109
Bldg R&M	S	2,305	0	2,305
Equip R&M	S	33,670	0	33,670
Grounds Care R&M	S	0	0	0
Subtotal - Services & Supplies		<u>233,926</u>	0	<u>233,926</u>
Department Cost Total		271,362	0	271,362
Adjustments to Cost				
Subtotal - Adjustments		<u>0</u>	0	0
Total Costs After Adjustments		271,362	0	271,362
General Admin Distribution			0	0
Grand Total		<u><u>\$271,362</u></u>		<u><u>\$271,362</u></u>

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

Dept:12 101-263 FM Human Services

Department	First Incoming	Second Incoming	Human Services Building
2 Copiers	\$30	\$0	\$30
2 Computers	153	0	153
Subtotal - Equipment Depreciation	183	0	183
3 Legal Services	726	107	833
Subtotal - 101-101 Bd of Commissione	726	107	833
4 County Admin	1,675	178	1,853
Subtotal - 101-172 Administration	1,675	178	1,853
5 Accounting/Finance	4,755	509	5,265
5 Cost Plan	412	0	412
Subtotal - 101-201 Finance	5,167	509	5,677
6 Audit	302	1	303
Subtotal - 101-202 Audit	302	1	303
7 Personnel	1,785	172	1,957
Subtotal - 101-226 Human Resources	1,785	172	1,957
8 General Fund	3,786	689	4,475
Subtotal - 101-253 Treasurer	3,786	689	4,475
9 Network Services	6,282	486	6,768
9 Telephone	461	0	461
Subtotal - 101-258/259 Network/Phone	6,743	486	7,229
14 FM Svcs	0	97,560	97,560
Subtotal - 101-265 Facility Managemer	0	97,560	97,560
15 Copy Central	0	159	159
Subtotal - 101-266 Mail/Copy	0	159	159
20 Water Treatment	0	343	343
20 Svc Ctr Grounds	0	13,981	13,981

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

Dept:12 101-263 FM Human Services

Department	First Incoming	Second Incoming	Human Services Building
Subtotal - 101-272 Dumont LK	\$0	\$14,324	\$14,324
25 Health Fitness	0	67	67
Subtotal - 296.1 County Fitness Center	0	67	67
26 Fringe Processing	0	31	31
26 GF Other Fringe	0	182	182
Subtotal - 677 Fringe Processing	0	213	213
27 Property Insurance	0	16,258	16,258
27 General Liability	0	255	255
27 Public Officials Liability	0	340	340
Subtotal - 677-087 Insurance	0	16,852	16,852
Total Incoming	20,366	131,320	151,686
C. Total Allocated		\$423,048	\$423,048
			100.00%

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

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Human Services Building Allocations

Dept:12 101-263 FM Human Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 101-258/259 Network/Phone	278	0.69%	\$2,023	\$0	\$2,023	\$0	\$2,023
14 101-265 Facility Management	4,985	12.43%	36,268	0	36,268	16,440	52,707
25 296.1 County Fitness Center	1,497	3.73%	10,891	0	10,891	4,937	15,828
42 101-257 Coop Ext	930	2.32%	6,766	0	6,766	3,067	9,833
70 208.0-XXX Parks	322	0.80%	2,343	0	2,343	1,062	3,405
76 221.0-XXX Health Space	10,606	26.45%	77,163	0	77,163	34,977	112,140
140 292.2 DHS Space	16,666	41.56%	121,251	0	121,251	54,962	176,213
142 294.0-684 Veterans Trust Board	378	0.94%	2,750	0	2,750	1,247	3,997
143 295.0-672 COA	322	0.80%	2,343	0	2,343	1,062	3,405
150 Michigan Works	4,090	10.20%	29,756	0	29,756	13,488	43,244
151 Other	24	0.06%	175	0	175	79	254
Subtotal	40,098	100.00%	291,728	0	291,728	131,320	423,048
Direct Bills					0		0
Total					\$291,728		\$423,048

Basis Units: Usable Square Footage
Source: Building Floorplans

**Allegan County, Michigan
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Allocation Summary

Dept:12 101-263 FM Human Services

Department	Human Services Building	Total
9 101-258/259 Network/Phone	\$2,023	\$2,023
14 101-265 Facility Management	52,707	52,707
25 296.1 County Fitness Center	15,828	15,828
42 101-257 Coop Ext	9,833	9,833
70 208.0-XXX Parks	3,405	3,405
76 221.0-XXX Health Space	112,140	112,140
140 292.2 DHS Space	176,213	176,213
142 294.0-684 Veterans Trust Board	3,997	3,997
143 295.0-672 COA	3,405	3,405
150 Michigan Works	43,244	43,244
151 Other	254	254
Total	\$423,048	\$423,048

**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.

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A. Department Costs

Dept:13 101-264 MCF Building

Description		Amount	General Admin	MCF Building
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost				
Gas Grease Oil	P	1,094	0	1,094
Janitorial Supplies	P	0	0	0
Building Maintenance Supplies	P	5,423	0	5,423
Equipment Maintenance Supplies	P	5,602	0	5,602
Janitorial Services	P	8,123	0	8,123
Other Contractual Services	P	19,288	0	19,288
Public Utilities	P	146,684	0	146,684
Snow Removal	P	13,431	0	13,431
Building R&M	P	1,643	0	1,643
Equipment R&M	P	27,034	0	27,034
Equipment	P	0	0	0
Subtotal - Services & Supplies		<hr/> 228,322	<hr/> 0	<hr/> 228,322
Department Cost Total		228,322	0	228,322
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		228,322	0	228,322
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$228,322		<hr/> <hr/> \$228,322

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B. Incoming Costs - (Default Spread Expense%)

Dept:13 101-264 MCF Building

Department	First Incoming	Second Incoming	MCF Building
3 Legal Services	\$611	\$90	\$701
Subtotal - 101-101 Bd of Commissione	611	90	701
4 County Admin	1,409	150	1,559
Subtotal - 101-172 Administration	1,409	150	1,559
5 Accounting/Finance	2,650	284	2,934
5 Cost Plan	412	0	412
Subtotal - 101-201 Finance	3,062	284	3,346
6 Audit	254	1	255
Subtotal - 101-202 Audit	254	1	255
8 General Fund	2,110	384	2,494
Subtotal - 101-253 Treasurer	2,110	384	2,494
14 FM Svcs	0	91,902	91,902
Subtotal - 101-265 Facility Managemer	0	91,902	91,902
15 Mail Service	0	892	892
15 Postage	0	1,478	1,478
Subtotal - 101-266 Mail/Copy	0	2,369	2,369
20 Water Treatment	0	14,658	14,658
Subtotal - 101-272 Dumont LK	0	14,658	14,658
27 Property Insurance	0	12,874	12,874
27 General Liability	0	215	215
Subtotal - 677-087 Insurance	0	13,089	13,089
Total Incoming	7,446	122,927	130,373
C. Total Allocated		\$358,695	\$358,695
		100.00%	

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

FY 2019
11/24/2020

MCF Building Allocations

Dept:13 101-264 MCF Building

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 512.0-671 MCF Space	100	100.00%	\$235,768	\$0	\$235,768	\$122,927	\$358,695
Subtotal	100	100.00%	235,768	0	235,768	122,927	358,695
Direct Bills					0		0
Total					\$235,768		\$358,695

Basis Units: Direct to Medical Care Facility
Source:

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

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Allocation Summary

Dept:13 101-264 MCF Building

Department	MCF Building	Total
145 512.0-671 MCF Space	\$358,695	\$358,695
Total	\$358,695	\$358,695

**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 2019
11/24/2020

A. Department Costs

Dept:14 101-265 Facility Management

Description		Amount	General Admin	FM Svcs
Personnel Costs				
Salaries	S1	395,538	0	395,538
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	194,783	0	194,783
Subtotal - Personnel Costs		590,321	0	590,321
Services & Supplies Cost				
Office Supplies	S	1,373	0	1,373
Gas Grease Oil	S	12,434	0	12,434
Janitorial Supplies	S	0	0	0
Bldg Maint Supplies	S	14,298	0	14,298
Equip Maint Supplies	S	2,365	0	2,365
Memberships/subscriptions	S	1,631	0	1,631
Janitorial Services	S	0	0	0
Other Contractual Services	S	1,133	0	1,133
Travel Expenses - Routine	S	280	0	280
Education/Training - Room/Board	S	54	0	54
Education/Training - Travel	S	3,305	0	3,305
Education/Training - Registration	S	2,904	0	2,904
Public Utilities	S	0	0	0
Snow Removal	S	1,500	0	1,500
Building Repairs & Maintenance	S	0	0	0
Equipment Repair & Maintenance	S	0	0	0
Vehicle Repair & Maintenance	S	7,160	0	7,160
Equipment Rental	S	110	0	110
Equipment	S	9,419	0	9,419
Audit Adjustment	S	4,002	0	4,002
Subtotal - Services & Supplies		61,968	0	61,968
Department Cost Total		652,289	0	652,289
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		652,289	0	652,289
General Admin Distribution			0	0
Grand Total		\$652,289		\$652,289

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

FY 2019
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B. Incoming Costs - (Default Spread Expense%)

Dept:14 101-265 Facility Management

Department	First Incoming	Second Incoming	FM Svcs
1 Courthouse Building	\$6,835	\$31	\$6,866
1 Human Services Building	12,360	68	12,428
1 County Services Building	4,193	49	4,242
1 Facilities Management	5,983	0	5,983
Subtotal - Building Depreciation	29,371	149	29,520
2 Copiers	146	0	146
2 Computers	754	0	754
2 Courthouse	1,391	0	1,391
2 Facilities	22,768	0	22,768
2 Vehicles	4,709	0	4,709
Subtotal - Equipment Depreciation	29,767	0	29,767
3 Legal Services	1,745	258	2,003
Subtotal - 101-101 Bd of Commissione	1,745	258	2,003
4 County Admin	4,026	428	4,454
Subtotal - 101-172 Administration	4,026	428	4,454
5 Accounting/Finance	7,422	795	8,218
5 Cost Plan	412	0	412
Subtotal - 101-201 Finance	7,834	795	8,629
6 Audit	726	3	729
Subtotal - 101-202 Audit	726	3	729
7 Personnel	8,788	848	9,637
Subtotal - 101-226 Human Resources	8,788	848	9,637
8 General Fund	5,909	1,075	6,984
Subtotal - 101-253 Treasurer	5,909	1,075	6,984
9 Network Services	30,927	2,394	33,320
9 Telephone	2,268	0	2,268
Subtotal - 101-258/259 Network/Phone	33,195	2,394	35,588
10 Courthouse	20,910	10,706	31,615

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

Dept:14 101-265 Facility Management

Department	First Incoming	Second Incoming	FM Svcs
Subtotal - 101-261 FM Courthouse	\$20,910	\$10,706	\$31,615
12 Human Services Building	36,268	16,440	52,707
Subtotal - 101-263 FM Human Service:	36,268	16,440	52,707
15 Mail Service	0	57	57
15 Postage	0	236	236
15 Copy Central	0	785	785
Subtotal - 101-266 Mail/Copy	0	1,078	1,078
19 County Svc Building	0	17,009	17,009
Subtotal - 101-270 Co Services Buildin	0	17,009	17,009
20 Water Treatment	0	372	372
Subtotal - 101-272 Dumont LK	0	372	372
22 Courthouse Security	0	14,837	14,837
Subtotal - 101-316 Security	0	14,837	14,837
25 Health Fitness	0	328	328
Subtotal - 296.1 County Fitness Center	0	328	328
26 Fringe Processing	0	153	153
26 GF Other Fringe	0	898	898
Subtotal - 677 Fringe Processing	0	1,050	1,050
27 Property Insurance	0	137	137
27 General Liability	0	613	613
27 Public Officials Liability	0	1,672	1,672
27 Auto Liability	0	7,517	7,517
Subtotal - 677-087 Insurance	0	9,939	9,939
Total Incoming	178,539	77,708	256,247
C. Total Allocated		\$908,536	\$908,536
		100.00%	

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

FY 2019
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FM Svcs Allocations

Dept:14 101-265 Facility Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 101-261 FM Courthouse	82,680	16.18%	\$134,438	\$0	\$134,438	\$0	\$134,438
11 101-262 FM 911 EOC	8,500	1.66%	13,821	0	13,821	0	13,821
12 101-263 FM Human Services	60,000	11.74%	97,560	0	97,560	0	97,560
13 101-264 MCF Building	56,520	11.06%	91,902	0	91,902	0	91,902
16 101-267 MH ACC Connect	11,570	2.26%	18,813	0	18,813	2,965	21,778
17 101-268 MH CMH Admin	11,310	2.21%	18,390	0	18,390	2,898	21,288
18 101-269 Jail Building	200,890	39.32%	326,648	0	326,648	51,476	378,124
19 101-270 Co Services Building	28,000	5.48%	45,528	0	45,528	7,175	52,703
20 101-272 Dumont LK	1,035	0.20%	1,683	0	1,683	265	1,948
21 101-273 Youth Home	22,000	4.31%	35,772	0	35,772	5,637	41,409
43 101-260 FM Animal	5,670	1.11%	9,219	0	9,219	1,453	10,672
80 230.0-676 Transportation	22,788	4.46%	37,053	0	37,053	5,839	42,893
Subtotal	510,963	100.00%	830,828	0	830,828	77,708	908,536
Direct Bills					0		0
Total					\$830,828		\$908,536

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

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

FY 2019
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Allocation Summary

Dept:14 101-265 Facility Management

Department	FM Svcs	Total
10 101-261 FM Courthouse	\$134,438	\$134,438
11 101-262 FM 911 EOC	13,821	13,821
12 101-263 FM Human Services	97,560	97,560
13 101-264 MCF Building	91,902	91,902
16 101-267 MH ACC Connect	21,778	21,778
17 101-268 MH CMH Admin	21,288	21,288
18 101-269 Jail Building	378,124	378,124
19 101-270 Co Services Building	52,703	52,703
20 101-272 Dumont LK	1,948	1,948
21 101-273 Youth Home	41,409	41,409
43 101-260 FM Animal	10,672	10,672
80 230.0-676 Transportation	42,893	42,893
Total	\$908,536	\$908,536

**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 2019
11/24/2020

A. Department Costs

Dept:15 101-266 Mail/Copy

Description		Amount	General Admin	Mail Service	Postage	Copy Central
Personnel Costs						
Salaries	S1	39,085	0	39,085	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	6,045	0	6,045	0	0
Subtotal - Personnel Costs		45,130	0	45,130	0	0
Services & Supplies Cost						
Office Supplies	P	37,779	0	676	0	37,103
Postage	P	101,455	0	0	101,455	0
Gas Grease Oil	S	540	0	540	0	0
Equipment Maintenance Supplies	S	234	0	234	0	0
Other Contractual Services	S	1,813	0	1,813	0	0
Equipment Rental	S	5,483	0	5,483	0	0
644.00 Sales - Other	P	(9,535)	0	(9,535)	0	0
644.01 Sales - Other Paper	P	0	0	0	0	0
644.02 Sales - Other Postage	P	(60)	0	0	(60)	0
Subtotal - Services & Supplies		137,709	0	(789)	101,395	37,103
Department Cost Total		182,839	0	44,341	101,395	37,103
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		182,839	0	44,341	101,395	37,103
General Admin Distribution			0	0	0	0
Grand Total		\$182,839		\$44,341	\$101,395	\$37,103

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

FY 2019
11/24/2020

B. Incoming Costs - (Default Spread Custom%)

Dept:15 101-266 Mail/Copy

Department	First Incoming	Second Incoming	Mail Service	Postage	Copy Central
2 Copiers	\$18	\$0	\$18	\$0	\$0
2 Computers	91	0	91	0	0
Subtotal - Equipment Depreciation	108	0	108	0	0
3 Legal Services	515	76	591	0	0
Subtotal - 101-101 Bd of Commissione	515	76	591	0	0
4 County Admin	1,188	126	1,314	0	0
Subtotal - 101-172 Administration	1,188	126	1,314	0	0
5 Accounting/Finance	2,625	281	2,906	0	0
5 Cost Plan	1,235	0	1,235	0	0
Subtotal - 101-201 Finance	3,860	281	4,142	0	0
6 Audit	214	1	215	0	0
Subtotal - 101-202 Audit	214	1	215	0	0
7 Personnel	1,056	102	1,158	0	0
Subtotal - 101-226 Human Resources	1,056	102	1,158	0	0
8 General Fund	2,090	380	2,470	0	0
Subtotal - 101-253 Treasurer	2,090	380	2,470	0	0
9 Network Services	3,717	288	4,005	0	0
9 Telephone	273	0	273	0	0
Subtotal - 101-258/259 Network/Phone	3,990	288	4,277	0	0
15 Copy Central	0	94	94	0	0
Subtotal - 101-266 Mail/Copy	0	94	94	0	0
25 Health Fitness	0	39	39	0	0
Subtotal - 296.1 County Fitness Center	0	39	39	0	0
26 Fringe Processing	0	18	18	0	0
26 GF Other Fringe	0	108	108	0	0

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

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11/24/2020

B. Incoming Costs - (Default Spread Custom%)

Dept:15 101-266 Mail/Copy

Department	First Incoming	Second Incoming	Mail Service	Postage	Copy Central
Subtotal - 677 Fringe Processing	\$0	\$126	\$126	\$0	\$0
27 General Liability	0	181	181	0	0
27 Public Officials Liability	0	201	201	0	0
Subtotal - 677-087 Insurance	0	382	382	0	0
Total Incoming	13,022	1,896	14,918	0	0
C. Total Allocated		\$197,757	\$59,259	\$101,395	\$37,103
			29.97%	51.27%	18.76%

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

FY 2019
11/24/2020

Mail Service Allocations

Dept:15 101-266 Mail/Copy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	128	0.07%	\$41	\$0	\$41	\$0	\$41
4 101-172 Administration	106	0.06%	34	0	34	0	34
5 101-201 Finance	477	0.26%	152	0	152	0	152
7 101-226 Human Resources	997	0.55%	318	0	318	0	318
8 101-253 Treasurer	20,772	11.53%	6,615	0	6,615	0	6,615
9 101-258/259 Network/Phone	1	0.00%	0	0	0	0	0
13 101-264 MCF Building	2,800	1.55%	892	0	892	0	892
14 101-265 Facility Management	178	0.10%	57	0	57	0	57
21 101-273 Youth Home	308	0.17%	98	0	98	4	102
28 101-131 Circuit Court	14,204	7.89%	4,524	0	4,524	174	4,698
29 101-136 District Court	43,961	24.41%	14,000	0	14,000	539	14,539
30 101-147 Jury Board	27	0.01%	9	0	9	0	9
31 101-148 Probate Court	4,136	2.30%	1,317	0	1,317	51	1,368
32 101-149 Family Court	103	0.06%	33	0	33	1	34
34 101-151 Probate - Circuit Court	689	0.38%	219	0	219	8	228
38 101-215 Clerk	10,956	6.08%	3,489	0	3,489	134	3,623
39 101-225 Equalization	788	0.44%	251	0	251	10	261
40 101-229 Pros Attorney	6,624	3.68%	2,110	0	2,110	81	2,191
41 101-236 Register of Deeds	3,155	1.75%	1,005	0	1,005	39	1,043
42 101-257 Coop Ext	7,043	3.91%	2,243	0	2,243	86	2,329
45 101-275 Drain	17,497	9.71%	5,572	0	5,572	215	5,787
47 101-301 Sheriff	8,705	4.83%	2,772	0	2,772	107	2,879
55 101-403 Land Information Services	22	0.01%	7	0	7	0	7
56 101-426 Emerg Management	138	0.08%	44	0	44	2	46
58 101-430 Animal	59	0.03%	19	0	19	1	20
70 208.0-XXX Parks	950	0.53%	303	0	303	12	314
71 211.0-326 Central Dispatch	131	0.07%	42	0	42	2	43
73 215.1-XXX Friend of the Court	25,761	14.30%	8,204	0	8,204	316	8,520
75 221.0-XXX Health	8,585	4.77%	2,734	0	2,734	105	2,839
77 221.1 Solid Waste	119	0.07%	38	0	38	1	39
80 230.0-676 Transportation	112	0.06%	36	0	36	1	37
87 260 Indigent Defense	150	0.08%	48	0	48	2	50
141 293.0-681 Soldiers	438	0.24%	139	0	139	5	145
Subtotal	180,120	100.00%	57,363	0	57,363	1,896	59,259
Direct Bills					0		0
Total					\$57,363		\$59,259

Basis Units: Number of mail pieces processed

Source: Facilities Management Dept

Allegan County, Michigan
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Postage Allocations

Dept:15 101-266 Mail/Copy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	37.24	0.04%	\$41	\$0	\$41	\$0	\$41
4 101-172 Administration	44.23	0.05%	49	0	49	0	49
5 101-201 Finance	317.78	0.34%	349	0	349	0	349
7 101-226 Human Resources	915.04	0.99%	1,006	0	1,006	0	1,006
8 101-253 Treasurer	9,452.38	10.25%	10,389	0	10,389	0	10,389
9 101-258/259 Network/Phone	24.65	0.03%	27	0	27	0	27
13 101-264 MCF Building	1,344.36	1.46%	1,478	0	1,478	0	1,478
14 101-265 Facility Management	215.02	0.23%	236	0	236	0	236
21 101-273 Youth Home	210.04	0.23%	231	0	231	0	231
28 101-131 Circuit Court	7,863.23	8.52%	8,643	0	8,643	0	8,643
29 101-136 District Court	19,597.68	21.24%	21,540	0	21,540	0	21,540
30 101-147 Jury Board	11.56	0.01%	13	0	13	0	13
31 101-148 Probate Court	2,086.65	2.26%	2,293	0	2,293	0	2,293
32 101-149 Family Court	79.68	0.09%	88	0	88	0	88
34 101-151 Probate - Circuit Court	574.29	0.62%	631	0	631	0	631
38 101-215 Clerk	6,359.80	6.89%	6,990	0	6,990	0	6,990
39 101-225 Equalization	1,183.24	1.28%	1,301	0	1,301	0	1,301
40 101-229 Pros Attorney	3,056.66	3.31%	3,360	0	3,360	0	3,360
41 101-236 Register of Deeds	3,167.91	3.43%	3,482	0	3,482	0	3,482
42 101-257 Coop Ext	3,007.48	3.26%	3,306	0	3,306	0	3,306
45 101-275 Drain	7,777.61	8.43%	8,548	0	8,548	0	8,548
47 101-301 Sheriff	4,641.37	5.03%	5,101	0	5,101	0	5,101
55 101-403 Land Information Services	87.07	0.09%	96	0	96	0	96
56 101-426 Emerg Management	151.11	0.16%	166	0	166	0	166
58 101-430 Animal	37.68	0.04%	41	0	41	0	41
70 208.0-XXX Parks	796.05	0.86%	875	0	875	0	875
71 211.0-326 Central Dispatch	101.29	0.11%	111	0	111	0	111
73 215.1-XXX Friend of the Court	13,291.86	14.41%	14,609	0	14,609	0	14,609
75 221.0-XXX Health	5,121.80	5.55%	5,629	0	5,629	0	5,629
77 221.1 Solid Waste	71.88	0.08%	79	0	79	0	79
80 230.0-676 Transportation	61.90	0.07%	68	0	68	0	68
87 260 Indigent Defense	75.84	0.08%	83	0	83	0	83
141 293.0-681 Soldiers	488.07	0.53%	536	0	536	0	536
Subtotal	92,252.45	100.00%	101,395	0	101,395	0	101,395
Direct Bills					0		0
Total					\$101,395		\$101,395

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

**Allegan County, Michigan
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Copy Central Allocations

Dept:15 101-266 Mail/Copy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	7.01	1.78%	\$661	\$0	\$661	\$0	\$661
4 101-172 Administration	2.69	0.68%	254	0	254	0	254
5 101-201 Finance	4.82	1.23%	455	0	455	0	455
7 101-226 Human Resources	4.44	1.13%	419	0	419	0	419
8 101-253 Treasurer	6.43	1.64%	607	0	607	0	607
9 101-258/259 Network/Phone	8.31	2.11%	784	0	784	0	784
10 101-261 FM Courthouse	2.50	0.64%	236	0	236	0	236
11 101-262 FM 911 EOC	0.44	0.11%	42	0	42	0	42
12 101-263 FM Human Services	1.69	0.43%	159	0	159	0	159
14 101-265 Facility Management	8.32	2.12%	785	0	785	0	785
15 101-266 Mail/Copy	1.00	0.25%	94	0	94	0	94
18 101-269 Jail Building	1.38	0.35%	130	0	130	0	130
19 101-270 Co Services Building	0.40	0.10%	38	0	38	0	38
22 101-316 Security	4.51	1.15%	426	0	426	0	426
27 677-087 Insurance	0.60	0.15%	57	0	57	0	57
28 101-131 Circuit Court	9.93	2.53%	937	0	937	0	937
29 101-136 District Court	19.67	5.00%	1,856	0	1,856	0	1,856
30 101-147 Jury Board	0.03	0.01%	3	0	3	0	3
31 101-148 Probate Court	4.73	1.20%	446	0	446	0	446
32 101-149 Family Court	3.76	0.96%	355	0	355	0	355
35 101-152 Probate - District Court	5.93	1.51%	559	0	559	0	559
37 101-191 Elections	0.91	0.23%	86	0	86	0	86
38 101-215 Clerk	9.53	2.42%	899	0	899	0	899
39 101-225 Equalization	4.81	1.22%	454	0	454	0	454
40 101-229 Pros Attorney	13.92	3.54%	1,313	0	1,313	0	1,313
41 101-236 Register of Deeds	4.15	1.06%	392	0	392	0	392
42 101-257 Coop Ext	0.71	0.18%	67	0	67	0	67
45 101-275 Drain	3.92	1.00%	370	0	370	0	370
46 101-291 Record Management	1.26	0.32%	119	0	119	0	119
47 101-301 Sheriff	56.36	14.33%	5,318	0	5,318	0	5,318
48 101-303 WEMET	0.29	0.07%	27	0	27	0	27
49 101-304/305 SCAT	1.66	0.42%	157	0	157	0	157
50 101-314 Reserves	3.24	0.82%	306	0	306	0	306
51 101-315 Detective	3.76	0.96%	355	0	355	0	355
52 101-331 Marine	0.99	0.25%	93	0	93	0	93
53 101-351 Jail	34.01	8.65%	3,209	0	3,209	0	3,209
54 101-352 Inmate Program	3.85	0.98%	363	0	363	0	363
55 101-403 Land Information Services	1.99	0.51%	188	0	188	0	188
56 101-426 Emerg Management	1.00	0.25%	94	0	94	0	94
57 101-427 LEPC	0.62	0.16%	58	0	58	0	58
58 101-430 Animal	1.00	0.25%	94	0	94	0	94
60 101-441 DPW	0.14	0.04%	13	0	13	0	13

**Allegan County, Michigan
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Copy Central Allocations

Dept:15 101-266 Mail/Copy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 101-648 Med Examiner	2.31	0.59%	\$218	\$0	\$218	\$0	\$218
65 101-681 Vets Burial	2.09	0.53%	197	0	197	0	197
70 208.0-XXX Parks	4.75	1.21%	448	0	448	0	448
71 211.0-326 Central Dispatch	22.53	5.73%	2,126	0	2,126	0	2,126
73 215.1-XXX Friend of the Court	17.62	4.48%	1,662	0	1,662	0	1,662
75 221.0-XXX Health	27.06	6.88%	2,553	0	2,553	0	2,553
80 230.0-676 Transportation	2.99	0.76%	282	0	282	0	282
81 230.0-677 Transportation	1.00	0.25%	94	0	94	0	94
82 240.0-XXX Multi Agency	0.10	0.03%	9	0	9	0	9
87 260 Indigent Defense	3.02	0.77%	285	0	285	0	285
90 264.0-362 Local Corrections	0.04	0.01%	4	0	4	0	4
102 279.0-151 SSSPP Grant	0.80	0.20%	75	0	75	0	75
105 279.0-301 Snowmobile Grant	0.01	0.00%	1	0	1	0	1
106 279.0-312 HIDTA	0.01	0.00%	1	0	1	0	1
108 279.0-335 Traffic Grant	0.78	0.20%	74	0	74	0	74
119 279.1-228 Victims Rights Grant	1.69	0.43%	159	0	159	0	159
120 280.1 Gunplain Twp	1.00	0.25%	94	0	94	0	94
121 280.4 Fillmore Township	0.29	0.07%	27	0	27	0	27
122 280.5 Casco Township	1.00	0.25%	94	0	94	0	94
123 280.6 Wayland Township	2.00	0.51%	189	0	189	0	189
125 280.8 Lee Township	0.49	0.12%	46	0	46	0	46
126 280.9 Salem/Leighton/Dorr	0.90	0.23%	85	0	85	0	85
127 281.1 Saugatuck City	1.06	0.27%	100	0	100	0	100
130 292.1-614 Comm Resc	3.70	0.94%	349	0	349	0	349
131 292.1-653 Diversion	1.00	0.25%	94	0	94	0	94
133 292.1-656 CC Admin	3.20	0.81%	302	0	302	0	302
134 292.1-661 Food Prep	2.87	0.73%	271	0	271	0	271
136 292.1-664 Juv Detention	16.21	4.12%	1,529	0	1,529	0	1,529
137 292.1-665 Comm Probation	4.98	1.27%	470	0	470	0	470
138 292.1-666 Cheever	14.68	3.73%	1,385	0	1,385	0	1,385
139 292.2 DHS	0.02	0.01%	2	0	2	0	2
141 293.0-681 Soldiers	0.98	0.25%	92	0	92	0	92
143 295.0-672 COA	1.60	0.41%	151	0	151	0	151
147 620.0-253 Tax Reversn	1.99	0.51%	188	0	188	0	188
148 639.0-275 Drain Equipment Revolving	1.08	0.27%	102	0	102	0	102
149 661.2 Fleet Management	0.03	0.01%	3	0	3	0	3
151 Other	0.66	0.17%	62	0	62	0	62

**Allegan County, Michigan
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Copy Central Allocations

Dept:15 101-266 Mail/Copy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	393.25	100.00%	37,103	0	37,103	0	37,103
Direct Bills					0		0
Total					\$37,103		\$37,103

Basis Units: FTE Count
Source: Payroll Data

**Allegan County, Michigan
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Allocation Summary

Dept:15 101-266 Mail/Copy

Department	Mail Service	Postage	Copy Central	Total
3 101-101 Bd of Commissioners	\$41	\$41	\$661	\$743
4 101-172 Administration	34	49	254	336
5 101-201 Finance	152	349	455	956
7 101-226 Human Resources	318	1,006	419	1,742
8 101-253 Treasurer	6,615	10,389	607	17,611
9 101-258/259 Network/Phone	0	27	784	811
10 101-261 FM Courthouse	0	0	236	236
11 101-262 FM 911 EOC	0	0	42	42
12 101-263 FM Human Services	0	0	159	159
13 101-264 MCF Building	892	1,478	0	2,369
14 101-265 Facility Management	57	236	785	1,078
15 101-266 Mail/Copy	0	0	94	94
18 101-269 Jail Building	0	0	130	130
19 101-270 Co Services Building	0	0	38	38
21 101-273 Youth Home	102	231	0	333
22 101-316 Security	0	0	426	426
27 677-087 Insurance	0	0	57	57
28 101-131 Circuit Court	4,698	8,643	937	14,277
29 101-136 District Court	14,539	21,540	1,856	37,935
30 101-147 Jury Board	9	13	3	24
31 101-148 Probate Court	1,368	2,293	446	4,108
32 101-149 Family Court	34	88	355	476
34 101-151 Probate - Circuit Court	228	631	0	859
35 101-152 Probate - District Court	0	0	559	559
37 101-191 Elections	0	0	86	86
38 101-215 Clerk	3,623	6,990	899	11,513
39 101-225 Equalization	261	1,301	454	2,015
40 101-229 Pros Attorney	2,191	3,360	1,313	6,864
41 101-236 Register of Deeds	1,043	3,482	392	4,917
42 101-257 Coop Ext	2,329	3,306	67	5,702
45 101-275 Drain	5,787	8,548	370	14,705
46 101-291 Record Management	0	0	119	119
47 101-301 Sheriff	2,879	5,101	5,318	13,298
48 101-303 WEMET	0	0	27	27
49 101-304/305 SCAT	0	0	157	157
50 101-314 Reserves	0	0	306	306
51 101-315 Detective	0	0	355	355
52 101-331 Marine	0	0	93	93
53 101-351 Jail	0	0	3,209	3,209
54 101-352 Inmate Program	0	0	363	363
55 101-403 Land Information Services	7	96	188	291

**Allegan County, Michigan
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Allocation Summary

Dept:15 101-266 Mail/Copy

Department	Mail Service	Postage	Copy Central	Total
56 101-426 Emerg Management	\$46	\$166	\$94	\$306
57 101-427 LEPC	0	0	58	58
58 101-430 Animal	20	41	94	155
60 101-441 DPW	0	0	13	13
64 101-648 Med Examiner	0	0	218	218
65 101-681 Vets Burial	0	0	197	197
70 208.0-XXX Parks	314	875	448	1,637
71 211.0-326 Central Dispatch	43	111	2,126	2,280
73 215.1-XXX Friend of the Court	8,520	14,609	1,662	24,792
75 221.0-XXX Health	2,839	5,629	2,553	11,022
77 221.1 Solid Waste	39	79	0	118
80 230.0-676 Transportation	37	68	282	387
81 230.0-677 Transportation	0	0	94	94
82 240.0-XXX Multi Agency	0	0	9	9
87 260 Indigent Defense	50	83	285	418
90 264.0-362 Local Corrections	0	0	4	4
102 279.0-151 SSSPP Grant	0	0	75	75
105 279.0-301 Snowmobile Grant	0	0	1	1
106 279.0-312 HIDTA	0	0	1	1
108 279.0-335 Traffic Grant	0	0	74	74
119 279.1-228 Victims Rights Grant	0	0	159	159
120 280.1 Gunplain Twp	0	0	94	94
121 280.4 Fillmore Township	0	0	27	27
122 280.5 Casco Township	0	0	94	94
123 280.6 Wayland Township	0	0	189	189
125 280.8 Lee Township	0	0	46	46
126 280.9 Salem/Leighton/Dorr	0	0	85	85
127 281.1 Saugatuck City	0	0	100	100
130 292.1-614 Comm Resc	0	0	349	349
131 292.1-653 Diversion	0	0	94	94
133 292.1-656 CC Admin	0	0	302	302
134 292.1-661 Food Prep	0	0	271	271
136 292.1-664 Juv Detention	0	0	1,529	1,529
137 292.1-665 Comm Probation	0	0	470	470
138 292.1-666 Cheever	0	0	1,385	1,385
139 292.2 DHS	0	0	2	2
141 293.0-681 Soldiers	145	536	92	774
143 295.0-672 COA	0	0	151	151
147 620.0-253 Tax Reversn	0	0	188	188
148 639.0-275 Drain Equipment Revolving	0	0	102	102
149 661.2 Fleet Management	0	0	3	3

Allegan County, Michigan
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Allocation Summary

Dept:15 101-266 Mail/Copy

Department	Mail Service	Postage	Copy Central	Total
151 Other	\$0	\$0	\$62	\$62
Total	\$59,259	\$101,395	\$37,103	\$197,757

**Facilities Management – ACC Connect 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 provided minimal upkeep on the ACC Connect Building for 2019. Community Mental Health moved out of the building in 2018. The building remained empty for 2019. Costs have been allocated directly to "other" for 2019.

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 2019
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A. Department Costs

Dept:16 101-267 MH ACC Connect

Description		Amount	General Admin	Adapt Building
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Janitorial Supplies	P	0	0	0
Equipment Maintenance Supplies	P	0	0	0
Janitorial Services	P	0	0	0
Other Contractual Services	P	707	0	707
Public Utilities	P	8,513	0	8,513
Snow Removal	P	0	0	0
Subtotal - Services & Supplies		9,220	0	9,220
Department Cost Total		9,220	0	9,220
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		9,220	0	9,220
General Admin Distribution			0	0
Grand Total		\$9,220		\$9,220

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

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B. Incoming Costs - (Default Spread Expense%)

Dept:16 101-267 MH ACC Connect

Department	First Incoming	Second Incoming	Adapt Building
3 Legal Services	\$25	\$4	\$28
Subtotal - 101-101 Bd of Commissione	25	4	28
4 County Admin	57	6	63
Subtotal - 101-172 Administration	57	6	63
5 Accounting/Finace	310	33	344
5 Cost Plan	412	0	412
Subtotal - 101-201 Finance	722	33	755
6 Audit	10	0	10
Subtotal - 101-202 Audit	10	0	10
8 General Fund	247	45	292
Subtotal - 101-253 Treasurer	247	45	292
14 FM Svcs	18,813	2,965	21,778
Subtotal - 101-265 Facility Managemer	18,813	2,965	21,778
27 Property Insurance	0	1,590	1,590
27 General Liability	0	9	9
Subtotal - 677-087 Insurance	0	1,598	1,598
Total Incoming	19,874	4,651	24,525
C. Total Allocated		\$33,745	\$33,745
		100.00%	

**Allegan County, Michigan
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Adapt Building Allocations

Dept:16 101-267 MH ACC Connect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
151 Other	100	100.00%	\$29,094	\$0	\$29,094	\$4,651	\$33,745
Subtotal	100	100.00%	29,094	0	29,094	4,651	33,745
Direct Bills					0		0
Total					\$29,094		\$33,745

Basis Units: Direct to Community Mental Health
Source:

Allegan County, Michigan
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Allocation Summary

Dept:16 101-267 MH ACC Connect

Department	Adapt Building	Total
151 Other	\$33,745	\$33,745
Total	\$33,745	\$33,745

**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 2019
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A. Department Costs

Dept:17 101-268 MH CMH Admin

Description		Amount	General Admin	CMH Admin Building
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost				
Janitorial Supplies	P	0	0	0
Building Maintenance Supplies	P	1,620	0	1,620
Equipment Maintenance Supplies	P	150	0	150
Janitorial Services	P	1,579	0	1,579
Other Contractual Services	P	3,581	0	3,581
Public Utilities	P	0	0	0
Snow Removal	P	5,205	0	5,205
Building Repairs & Maintenance	P	1,324	0	1,324
Equipment Repair & Maintenance	P	13,596	0	13,596
Subtotal - Services & Supplies		<hr/> 27,055	<hr/> 0	<hr/> 27,055
Department Cost Total		27,055	0	27,055
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		27,055	0	27,055
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$27,055	<hr/> <hr/> \$27,055	

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

Dept:17 101-268 MH CMH Admin

Department	First Incoming	Second Incoming	CMH Admin Building
3 Legal Services	\$72	\$11	\$83
Subtotal - 101-101 Bd of Commissione	72	11	83
4 County Admin	167	18	185
Subtotal - 101-172 Administration	167	18	185
5 Accounting/Finace	671	72	743
5 Cost Plan	412	0	412
Subtotal - 101-201 Finance	1,083	72	1,155
6 Audit	30	0	30
Subtotal - 101-202 Audit	30	0	30
8 General Fund	534	97	631
Subtotal - 101-253 Treasurer	534	97	631
14 FM Svcs	18,390	2,898	21,288
Subtotal - 101-265 Facility Managemer	18,390	2,898	21,288
20 Svc Ctr Grounds	0	2,635	2,635
Subtotal - 101-272 Dumont LK	0	2,635	2,635
27 Property Insurance	0	1,795	1,795
27 General Liability	0	25	25
Subtotal - 677-087 Insurance	0	1,820	1,820
Total Incoming	20,276	7,551	27,828
C. Total Allocated		\$54,883	\$54,883
			100.00%

**Allegan County, Michigan
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FY 2019
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CMH Admin Building Allocations

Dept:17 101-268 MH CMH Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79 222.X-649 CMH Space	100	100.00%	\$47,331	\$0	\$47,331	\$7,551	\$54,883
Subtotal	100	100.00%	47,331	0	47,331	7,551	54,883
Direct Bills					0		0
Total					\$47,331		\$54,883

Basis Units: Direct to Community Mental Health
Source:

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

FY 2019
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Allocation Summary

Dept:17 101-268 MH CMH Admin

Department	CMH Admin Building	Total
79 222.X-649 CMH Space	\$54,883	\$54,883
Total	\$54,883	\$54,883

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 2019
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A. Department Costs

Dept:18 101-269 Jail Building

Description		Amount	General Admin	Jail Building
Personnel Costs				
Salaries	S1	57,677	0	57,677
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	23,306	0	23,306
Subtotal - Personnel Costs		80,983	0	80,983
Services & Supplies Cost				
Gas Grease Oil	S	2,770	0	2,770
Janitor Supplies	S	50,207	0	50,207
Building Maintenance Supplies	S	17,977	0	17,977
Equip Maint Supplies	S	5,824	0	5,824
Janitor Services	S	5,293	0	5,293
Other Contractual Services	S	30,807	0	30,807
Utilities	S	389,758	0	389,758
Snow Removal	S	24,595	0	24,595
Bldg R&M	S	9,705	0	9,705
Equip R&M	S	80,856	0	80,856
Grounds Care & Maintenance	S	2,595	0	2,595
Equipment	S	612	0	612
Subtotal - Services & Supplies		620,999	0	620,999
Department Cost Total		701,982	0	701,982
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		701,982	0	701,982
General Admin Distribution			0	0
Grand Total		\$701,982		\$701,982

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

Dept:18 101-269 Jail Building

Department	First Incoming	Second Incoming	Jail Building
2 Copiers	\$24	\$0	\$24
2 Computers	125	0	125
Subtotal - Equipment Depreciation	149	0	149
3 Legal Services	1,878	277	2,155
Subtotal - 101-101 Bd of Commissione	1,878	277	2,155
4 County Admin	4,332	461	4,793
Subtotal - 101-172 Administration	4,332	461	4,793
5 Accounting/Finance	9,662	1,035	10,697
5 Cost Plan	412	0	412
Subtotal - 101-201 Finance	10,073	1,035	11,109
6 Audit	781	3	784
Subtotal - 101-202 Audit	781	3	784
7 Personnel	1,458	141	1,598
Subtotal - 101-226 Human Resources	1,458	141	1,598
8 General Fund	7,692	1,400	9,091
Subtotal - 101-253 Treasurer	7,692	1,400	9,091
9 Network Services	5,130	397	5,527
9 Telephone	376	0	376
Subtotal - 101-258/259 Network/Phone	5,506	397	5,903
14 FM Svcs	326,648	51,476	378,124
Subtotal - 101-265 Facility Managemer	326,648	51,476	378,124
15 Copy Central	130	0	130
Subtotal - 101-266 Mail/Copy	130	0	130
18 Jail Building	0	114,681	114,681
Subtotal - 101-269 Jail Building	0	114,681	114,681
25 Health Fitness	0	54	54

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

Dept:18 101-269 Jail Building

Department	First Incoming	Second Incoming	Jail Building
Subtotal - 296.1 County Fitness Center	\$0	\$54	\$54
26 Fringe Processing	0	25	25
26 GF Other Fringe	0	149	149
Subtotal - 677 Fringe Processing	0	174	174
27 Property Insurance	0	45,496	45,496
27 General Liability	0	660	660
27 Public Officials Liability	0	277	277
Subtotal - 677-087 Insurance	0	46,433	46,433
Total Incoming	358,647	216,532	575,180
C. Total Allocated		\$1,277,162	\$1,277,162
		100.00%	

**Allegan County, Michigan
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Jail Building Allocations

Dept:18 101-269 Jail Building

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 101-258/259 Network/Phone	1,293	0.84%	\$8,932	\$0	\$8,932	\$0	\$8,932
18 101-269 Jail Building	16,602	10.81%	114,681	0	114,681	0	114,681
34 101-151 Probate - Circuit Court	4,077	2.66%	28,163	0	28,163	6,508	34,671
47 101-301 Sheriff	11,424	7.44%	78,913	0	78,913	18,236	97,149
49 101-304/305 SCAT	12,389	8.07%	85,579	0	85,579	19,776	105,355
51 101-315 Detective	10,592	6.90%	73,166	0	73,166	16,908	90,074
52 101-331 Marine	6,760	4.40%	46,696	0	46,696	10,791	57,487
53 101-351 Jail	85,217	55.50%	588,650	0	588,650	136,029	724,679
56 101-426 Emerg Management	5,190	3.38%	35,851	0	35,851	8,285	44,135
Subtotal	153,544	100.00%	1,060,629	0	1,060,629	216,532	1,277,162
Direct Bills					0		0
Total					\$1,060,629		\$1,277,162

Basis Units: Direct to Jail
Source:

Allegan County, Michigan
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Allocation Summary

Dept:18 101-269 Jail Building

Department	Jail Building	Total
9 101-258/259 Network/Phone	\$8,932	\$8,932
18 101-269 Jail Building	114,681	114,681
34 101-151 Probate - Circuit Court	34,671	34,671
47 101-301 Sheriff	97,149	97,149
49 101-304/305 SCAT	105,355	105,355
51 101-315 Detective	90,074	90,074
52 101-331 Marine	57,487	57,487
53 101-351 Jail	724,679	724,679
56 101-426 Emerg Management	44,135	44,135
Total	<u>\$1,277,162</u>	<u>\$1,277,162</u>

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

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

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

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

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

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

**Allegan County, Michigan
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A. Department Costs

Dept:19 101-270 Co Services Building

Description		Amount	General Admin	County Svc Building
<hr/>				
Personnel Costs				
Salaries	S1	25,903	0	25,903
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	21,815	0	21,815
Subtotal - Personnel Costs		<hr/> 47,718	0	<hr/> 47,718
Services & Supplies Cost				
Janitorial Supplies	S	6,502	0	6,502
Building Maintenance Supplies	S	3,960	0	3,960
Equipment Maintenance Supplies	S	2,340	0	2,340
Janitorial Services	S	2,973	0	2,973
Other Contractual Services	S	9,366	0	9,366
Utilities	S	41,850	0	41,850
Snow Removal	S	9,935	0	9,935
Building R&M	S	751	0	751
Equipment R&M	S	8,820	0	8,820
Equipment	S	0	0	0
Subtotal - Services & Supplies		<hr/> 86,497	0	<hr/> 86,497
Department Cost Total		134,215	0	134,215
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	<hr/> 0
Total Costs After Adjustments		134,215	0	134,215
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$134,215		<hr/> <hr/> \$134,215

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

Dept:19 101-270 Co Services Building

Department	First Incoming	Second Incoming	County Svc Building
2 Copiers	\$7	\$0	\$7
2 Computers	36	0	36
Subtotal - Equipment Depreciation	43	0	43
3 Legal Services	359	53	412
Subtotal - 101-101 Bd of Commissione	359	53	412
4 County Admin	828	88	916
Subtotal - 101-172 Administration	828	88	916
5 Accounting/Finance	3,682	394	4,076
5 Cost Plan	412	0	412
Subtotal - 101-201 Finance	4,094	394	4,488
6 Audit	149	1	150
Subtotal - 101-202 Audit	149	1	150
7 Personnel	423	41	463
Subtotal - 101-226 Human Resources	423	41	463
8 General Fund	2,931	533	3,465
Subtotal - 101-253 Treasurer	2,931	533	3,465
9 Network Services	1,487	115	1,602
9 Telephone	109	0	109
Subtotal - 101-258/259 Network/Phone	1,596	115	1,711
14 FM Svcs	45,528	7,175	52,703
Subtotal - 101-265 Facility Managemer	45,528	7,175	52,703
15 Copy Central	38	0	38
Subtotal - 101-266 Mail/Copy	38	0	38
20 Water Treatment	0	218	218
20 Svc Ctr Grounds	0	6,524	6,524

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B. Incoming Costs - (Default Spread Expense%)

Dept:19 101-270 Co Services Building

Department	First Incoming	Second Incoming	County Svc Building
Subtotal - 101-272 Dumont LK	\$0	\$6,743	\$6,743
25 Health Fitness	0	16	16
Subtotal - 296.1 County Fitness Center	0	16	16
26 Fringe Processing	0	7	7
26 GF Other Fringe	0	43	43
Subtotal - 677 Fringe Processing	0	50	50
27 Property Insurance	0	7,063	7,063
27 General Liability	0	126	126
27 Public Officials Liability	0	80	80
Subtotal - 677-087 Insurance	0	7,270	7,270
Total Incoming	55,989	22,479	78,468
C. Total Allocated		\$212,683	\$212,683
			100.00%

**Allegan County, Michigan
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County Svc Building Allocations

Dept:19 101-270 Co Services Building

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	946	4.02%	\$7,655	\$0	\$7,655	\$0	\$7,655
4 101-172 Administration	1,285	5.47%	10,398	0	10,398	0	10,398
5 101-201 Finance	960	4.08%	7,768	0	7,768	0	7,768
7 101-226 Human Resources	1,033	4.39%	8,359	0	8,359	0	8,359
9 101-258/259 Network/Phone	2,583	10.99%	20,901	0	20,901	0	20,901
14 101-265 Facility Management	2,102	8.94%	17,009	0	17,009	0	17,009
39 101-225 Equalization	1,484	6.31%	12,008	0	12,008	2,285	14,293
48 101-303 WEMET	349	1.48%	2,824	0	2,824	537	3,361
55 101-403 Land Information Services	444	1.89%	3,593	0	3,593	684	4,276
79 222.X-649 CMH Space	11,971	50.93%	96,866	0	96,866	18,435	115,301
151 Other	349	1.48%	2,824	0	2,824	537	3,361
Subtotal	23,506	100.00%	190,204	0	190,204	22,479	212,683
Direct Bills					0		0
Total					\$190,204		\$212,683

Basis Units: Usable Square Footage
Source: Building Floorplans

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Allocation Summary

Dept:19 101-270 Co Services Building

Department	County Svc Building	Total
3 101-101 Bd of Commissioners	\$7,655	\$7,655
4 101-172 Administration	10,398	10,398
5 101-201 Finance	7,768	7,768
7 101-226 Human Resources	8,359	8,359
9 101-258/259 Network/Phone	20,901	20,901
14 101-265 Facility Management	17,009	17,009
39 101-225 Equalization	14,293	14,293
48 101-303 WEMET	3,361	3,361
55 101-403 Land Information Services	4,276	4,276
79 222.X-649 CMH Space	115,301	115,301
151 Other	3,361	3,361
Total	\$212,683	\$212,683

**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.

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A. Department Costs

Dept:20 101-272 Dumont LK

Description		Amount	General Admin	Water Treatment	Svc Ctr Grounds
Personnel Costs					
Salaries	S1	6,138	0	0	6,138
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>100.00%</i>
Benefits	S	646	0	0	646
Subtotal - Personnel Costs		6,784	0	0	6,784
Services & Supplies Cost					
Gas Grease Oil	P	0	0	0	0
B&G Maint Supplies	P	3,718	0	1,487	2,231
Equip Maint Supplies	P	1,395	0	558	837
Memberships	P	435	0	174	261
Janitor Services	P	107	0	43	64
Contractual	P	18,995	0	7,598	11,397
Educ/Training	P	240	0	96	144
Utilities	P	9,081	0	5,676	3,405
Snow Removal	P	5,984	0	2,992	2,992
Equip R&M	P	0	0	0	0
Equipment	P	13,075	0	0	13,075
Subtotal - Services & Supplies		53,030	0	18,623	34,407
Department Cost Total		59,814	0	18,623	41,191
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		59,814	0	18,623	41,191
General Admin Distribution			0	0	0
Grand Total		\$59,814		\$18,623	\$41,191

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B. Incoming Costs - (Default Spread Custom%)

Dept:20 101-272 Dumont LK

Department	First Incoming	Second Incoming	Water Treatment	Svc Ctr Grounds
3 Legal Services	\$160	\$24	\$88	\$95
Subtotal - 101-101 Bd of Commissione	160	24	88	95
4 County Admin	369	39	196	212
Subtotal - 101-172 Administration	369	39	196	212
5 Accounting/Finace	2,332	250	1,239	1,342
5 Cost Plan	824	0	395	428
Subtotal - 101-201 Finance	3,155	250	1,635	1,770
6 Audit	67	0	32	35
Subtotal - 101-202 Audit	67	0	32	35
8 General Fund	1,856	338	1,053	1,141
Subtotal - 101-253 Treasurer	1,856	338	1,053	1,141
14 FM Svcs	1,683	265	935	1,013
Subtotal - 101-265 Facility Managemer	1,683	265	935	1,013
20 Water Treatment	0	602	289	313
20 Svc Ctr Grounds	0	241	116	125
Subtotal - 101-272 Dumont LK	0	843	405	438
27 General Liability	0	56	27	29
Subtotal - 677-087 Insurance	0	56	27	29
Total Incoming	7,290	1,816	4,371	4,734
C. Total Allocated		\$68,919	\$22,995	\$45,924
			33.37%	66.64%

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

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Water Treatment Allocations

Dept:20 101-272 Dumont LK

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 101-262 FM 911 EOC	107,115	2.73%	\$603	\$0	\$603	\$0	\$603
12 101-263 FM Human Services	60,999	1.55%	343	0	343	0	343
13 101-264 MCF Building	2,603,720	66.26%	14,658	0	14,658	0	14,658
14 101-265 Facility Management	65,998	1.68%	372	0	372	0	372
19 101-270 Co Services Building	38,768	0.99%	218	0	218	0	218
20 101-272 Dumont LK	106,970	2.72%	602	0	602	0	602
21 101-273 Youth Home	682,898	17.38%	3,845	0	3,845	629	4,474
43 101-260 FM Animal	263,200	6.70%	1,482	0	1,482	242	1,724
Subtotal	3,929,668	100.00%	22,123	0	22,123	872	22,995
Direct Bills					0		0
Total					\$22,123		\$22,995

Basis Units: Water Usage

Source: Water Meter Readings - Facilities Management

**Allegan County, Michigan
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Svc Ctr Grounds Allocations

Dept:20 101-272 Dumont LK

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 101-262 FM 911 EOC	8,500	4.40%	\$1,981	\$0	\$1,981	\$0	\$1,981
12 101-263 FM Human Services	60,000	31.08%	13,981	0	13,981	0	13,981
17 101-268 MH CMH Admin	11,310	5.86%	2,635	0	2,635	0	2,635
19 101-270 Co Services Building	28,000	14.51%	6,524	0	6,524	0	6,524
20 101-272 Dumont LK	1,035	0.54%	241	0	241	0	241
21 101-273 Youth Home	22,000	11.40%	5,126	0	5,126	247	5,373
43 101-260 FM Animal	5,670	2.94%	1,321	0	1,321	64	1,385
145 512.0-671 MCF Space	56,520	29.28%	13,170	0	13,170	634	13,804
Subtotal	193,035	100.00%	44,981	0	44,981	944	45,924
Direct Bills					0		0
Total					\$44,981		\$45,924

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

**Allegan County, Michigan
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Allocation Summary

Dept:20 101-272 Dumont LK

Department	Water Treatment	Svc Ctr Grounds	Total
11 101-262 FM 911 EOC	\$603	\$1,981	\$2,584
12 101-263 FM Human Services	343	13,981	14,324
13 101-264 MCF Building	14,658	0	14,658
14 101-265 Facility Management	372	0	372
17 101-268 MH CMH Admin	0	2,635	2,635
19 101-270 Co Services Building	218	6,524	6,743
20 101-272 Dumont LK	602	241	843
21 101-273 Youth Home	4,474	5,373	9,847
43 101-260 FM Animal	1,724	1,385	3,109
145 512.0-671 MCF Space	0	13,804	13,804
Total	\$22,995	\$45,924	\$68,919

Facilities Management – Youth Home
Nature and Extent of Service

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

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

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

**Allegan County, Michigan
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A. Department Costs

Dept:21 101-273 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	58	0	58
Bldg Maint Supplies	P	6,090	0	6,090
Equip Maint Supplies	P	3,164	0	3,164
Janitor Services	P	0	0	0
Contractual	P	12,629	0	12,629
Utilities	P	0	0	0
Snow Removal	P	4,494	0	4,494
Bldg R&M	P	5,592	0	5,592
Equip R&M	P	28,275	0	28,275
Grounds Care & Maint	P	0	0	0
Equipment	P	0	0	0
Subtotal - Services & Supplies		<hr/> 60,302	<hr/> 0	<hr/> 60,302
Department Cost Total		60,302	0	60,302
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		60,302	0	60,302
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$60,302		<hr/> <hr/> \$60,302

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

Dept:21 101-273 Youth Home

Department	First Incoming	Second Incoming	Youth Home
3 Legal Services	\$161	\$24	\$185
Subtotal - 101-101 Bd of Commissione	161	24	185
4 County Admin	372	40	412
Subtotal - 101-172 Administration	372	40	412
5 Accounting/Finance	2,030	217	2,247
5 Cost Plan	412	0	412
Subtotal - 101-201 Finance	2,441	217	2,659
6 Audit	67	0	67
Subtotal - 101-202 Audit	67	0	67
8 General Fund	1,616	294	1,910
Subtotal - 101-253 Treasurer	1,616	294	1,910
14 FM Svcs	35,772	5,637	41,409
Subtotal - 101-265 Facility Managemer	35,772	5,637	41,409
15 Mail Service	98	4	102
15 Postage	231	0	231
Subtotal - 101-266 Mail/Copy	329	4	333
20 Water Treatment	3,845	629	4,474
20 Svc Ctr Grounds	5,126	247	5,373
Subtotal - 101-272 Dumont LK	8,971	876	9,847
27 Property Insurance	0	5,061	5,061
27 General Liability	0	57	57
Subtotal - 677-087 Insurance	0	5,118	5,118
Total Incoming	49,730	12,210	61,940
C. Total Allocated		\$122,242	\$122,242
		100.00%	

**Allegan County, Michigan
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Youth Home Allocations

Dept:21 101-273 Youth Home

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
32 101-149 Family Court	1,298	6.84%	\$7,529	\$0	\$7,529	\$835	\$8,364
130 292.1-614 Comm Resc	532	2.80%	3,086	0	3,086	342	3,428
133 292.1-656 CC Admin	642	3.38%	3,724	0	3,724	413	4,137
134 292.1-661 Food Prep	1,227	6.47%	7,117	0	7,117	790	7,907
136 292.1-664 Juv Detention	8,692	45.82%	50,416	0	50,416	5,594	56,011
138 292.1-666 Cheever	6,579	34.68%	38,160	0	38,160	4,234	42,395
Subtotal	18,970	100.00%	110,032	0	110,032	12,210	122,242
Direct Bills					0		0
Total					\$110,032		\$122,242

Basis Units: Usable Square Footage
Source: Building Floorplans

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Allocation Summary

Dept:21 101-273 Youth Home

Department	Youth Home	Total
32 101-149 Family Court	\$8,364	\$8,364
130 292.1-614 Comm Resc	3,428	3,428
133 292.1-656 CC Admin	4,137	4,137
134 292.1-661 Food Prep	7,907	7,907
136 292.1-664 Juv Detention	56,011	56,011
138 292.1-666 Cheever	42,395	42,395
Total	<u><u>\$122,242</u></u>	<u><u>\$122,242</u></u>

Courthouse Security
Nature and Extent of Service

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

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

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

Allegan County, Michigan
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A. Department Costs

Dept:22 101-316 Security

Description		Amount	General Admin	Courthouse Security
<hr/>				
Personnel Costs				
Salaries	S1	196,732	0	196,732
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	25,883	0	25,883
Subtotal - Personnel Costs		<hr/> 222,615	0	<hr/> 222,615
Services & Supplies Cost				
Other Supplies	S	500	0	500
Uniform & Accessories	S	4,641	0	4,641
Subtotal - Services & Supplies		<hr/> 5,141	0	<hr/> 5,141
Department Cost Total		227,756	0	227,756
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	<hr/> 0
Total Costs After Adjustments		227,756	0	227,756
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$227,756		<hr/> <hr/> \$227,756

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B. Incoming Costs - (Default Spread Expense%)

Dept:22 101-316 Security

Department	First Incoming	Second Incoming	Courthouse Security
1 Courthouse Building	\$471	\$2	\$473
Subtotal - Building Depreciation	471	2	473
2 Copiers	79	0	79
2 Computers	408	0	408
2 Courthouse	96	0	96
Subtotal - Equipment Depreciation	584	0	584
3 Legal Services	609	90	699
Subtotal - 101-101 Bd of Commissione	609	90	699
4 County Admin	1,406	149	1,555
Subtotal - 101-172 Administration	1,406	149	1,555
5 Accounting/Finance	1,635	175	1,811
5 Cost Plan	412	0	412
Subtotal - 101-201 Finance	2,047	175	2,222
6 Audit	253	1	254
Subtotal - 101-202 Audit	253	1	254
7 Personnel	4,764	460	5,224
Subtotal - 101-226 Human Resources	4,764	460	5,224
8 General Fund	1,302	237	1,539
Subtotal - 101-253 Treasurer	1,302	237	1,539
9 Network Services	16,764	1,297	18,062
9 Telephone	1,229	0	1,229
Subtotal - 101-258/259 Network/Phone	17,994	1,297	19,291
10 Courthouse	1,440	737	2,177
Subtotal - 101-261 FM Courthouse	1,440	737	2,177
15 Copy Central	426	0	426

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B. Incoming Costs - (Default Spread Expense%)

Dept:22 101-316 Security

Department	First Incoming	Second Incoming	Courthouse Security
Subtotal - 101-266 Mail/Copy	\$426	\$0	\$426
22 Courthouse Security	0	1,022	1,022
Subtotal - 101-316 Security	0	1,022	1,022
25 Health Fitness	0	178	178
Subtotal - 296.1 County Fitness Center	0	178	178
26 Fringe Processing	0	83	83
26 GF Other Fringe	0	487	487
Subtotal - 677 Fringe Processing	0	569	569
27 General Liability	0	214	214
27 Public Officials Liability	0	906	906
Subtotal - 677-087 Insurance	0	1,120	1,120
Total Incoming	31,295	6,039	37,334
C. Total Allocated		\$265,090	\$265,090
			100.00%

**Allegan County, Michigan
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Courthouse Security Allocations

Dept:22 101-316 Security

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	243	0.49%	\$1,267	\$0	\$1,267	\$0	\$1,267
8 101-253 Treasurer	2,836	5.71%	14,785	0	14,785	0	14,785
9 101-258/259 Network/Phone	2,015	4.06%	10,505	0	10,505	0	10,505
14 101-265 Facility Management	2,846	5.73%	14,837	0	14,837	0	14,837
22 101-316 Security	196	0.39%	1,022	0	1,022	0	1,022
28 101-131 Circuit Court	9,835	19.79%	51,273	0	51,273	1,429	52,702
29 101-136 District Court	4,701	9.46%	24,508	0	24,508	683	25,191
31 101-148 Probate Court	2,260	4.55%	11,782	0	11,782	328	12,111
32 101-149 Family Court	5,363	10.79%	27,959	0	27,959	779	28,739
35 101-152 Probate - District Court	3,232	6.50%	16,850	0	16,850	470	17,319
38 101-215 Clerk	4,752	9.56%	24,774	0	24,774	691	25,464
40 101-229 Pros Attorney	4,964	9.99%	25,879	0	25,879	721	26,600
41 101-236 Register of Deeds	641	1.29%	3,342	0	3,342	93	3,435
45 101-275 Drain	1,784	3.59%	9,301	0	9,301	259	9,560
73 215.1-XXX Friend of the Court	3,494	7.03%	18,215	0	18,215	508	18,723
87 260 Indigent Defense	528	1.06%	2,753	0	2,753	77	2,829
Subtotal	49,690	100.00%	259,051	0	259,051	6,039	265,090
Direct Bills					0		0
Total					\$259,051		\$265,090

Basis Units: Usable Square Footage
Source: Building Floorplans

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

FY 2019
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Allocation Summary

Dept:22 101-316 Security

Department	Courthouse Security	Total
3 101-101 Bd of Commissioners	\$1,267	\$1,267
8 101-253 Treasurer	14,785	14,785
9 101-258/259 Network/Phone	10,505	10,505
14 101-265 Facility Management	14,837	14,837
22 101-316 Security	1,022	1,022
28 101-131 Circuit Court	52,702	52,702
29 101-136 District Court	25,191	25,191
31 101-148 Probate Court	12,111	12,111
32 101-149 Family Court	28,739	28,739
35 101-152 Probate - District Court	17,319	17,319
38 101-215 Clerk	25,464	25,464
40 101-229 Pros Attorney	26,600	26,600
41 101-236 Register of Deeds	3,435	3,435
45 101-275 Drain	9,560	9,560
73 215.1-XXX Friend of the Court	18,723	18,723
87 260 Indigent Defense	2,829	2,829
Total	\$265,090	\$265,090

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

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**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 2019
11/24/2020

A. Department Costs

Dept:23 279.0 Grants

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

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

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B. Incoming Costs - (Default Spread Custom%)

Dept:23 279.0 Grants

Department	First Incoming	Second Incoming	Grants Indirect
5 Cost Plan	\$412	\$0	\$412
Subtotal - 101-201 Finance	412	0	412
Total Incoming	412	0	412
C. Total Allocated		\$412	\$412
			99.94%

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

FY 2019
11/24/2020

Grants Indirect Allocations

Dept:23 279.0 Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97 279.0-135 Veterans Treatment Court C	46	3.21%	\$13	\$0	\$13	\$0	\$13
98 279.0-136 District Court	1	0.07%	0	0	0	0	0
99 279.0-138 Byrne Jag	58	4.05%	17	0	17	0	17
100 279.0-139 MH Treatment Court	88	6.15%	25	0	25	0	25
101 279.0-140 Sobriety Court	60	4.19%	17	0	17	0	17
102 279.0-151 SSSPP Grant	333	23.25%	96	0	96	0	96
105 279.0-301 Snowmobile Grant	24	1.68%	7	0	7	0	7
106 279.0-312 HIDTA	45	3.14%	13	0	13	0	13
107 279.0-317 FBI CETF	59	4.12%	17	0	17	0	17
108 279.0-335 Traffic Grant	66	4.61%	19	0	19	0	19
109 279.0-336 Highway Safety - Seatbelt G	37	2.58%	11	0	11	0	11
110 279.0-337 CMH Tobacco	40	2.79%	12	0	12	0	12
111 279.0-338 Underage Drinking	44	3.07%	13	0	13	0	13
112 279.0-340 Medical Marihuana	66	4.61%	19	0	19	0	19
113 279.0-351 Jail CCAB	122	8.52%	35	0	35	0	35
114 279.0-352 State Criminal Alien Assista	30	2.09%	9	0	9	0	9
115 279.0-420 Hazard Mitigation Grant	6	0.42%	2	0	2	0	2
116 279.0-428 Homeland	9	0.63%	3	0	3	0	3
117 279.0-753 DNR Waterways Grant	6	0.42%	2	0	2	0	2
119 279.1-228 Victims Rights Grant	292	20.39%	84	0	84	0	84
Subtotal	1,432	100.00%	412	0	412	0	412
Direct Bills					0		0
Total					\$412		\$412

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

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

FY 2019
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Allocation Summary

Dept:23 279.0 Grants

Department	Grants Indirect	Total
97 279.0-135 Veterans Treatment Court C	\$13	\$13
98 279.0-136 District Court	0	0
99 279.0-138 Byrne Jag	17	17
100 279.0-139 MH Treatment Court	25	25
101 279.0-140 Sobriety Court	17	17
102 279.0-151 SSSPP Grant	96	96
105 279.0-301 Snowmobile Grant	7	7
106 279.0-312 HIDTA	13	13
107 279.0-317 FBI CETF	17	17
108 279.0-335 Traffic Grant	19	19
109 279.0-336 Highway Safety - Seatbelt G	11	11
110 279.0-337 CMH Tobacco	12	12
111 279.0-338 Underage Drinking	13	13
112 279.0-340 Medical Marihuana	19	19
113 279.0-351 Jail CCAB	35	35
114 279.0-352 State Criminal Alien Assista	9	9
115 279.0-420 Hazard Mitigation Grant	2	2
116 279.0-428 Homeland	3	3
117 279.0-753 DNR Waterways Grant	2	2
119 279.1-228 Victims Rights Grant	84	84
Total	\$412	\$412

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 2019
11/24/2020

Dept:24 292.1 Child Care

A. Department Costs

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	<hr/> <hr/> \$0

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

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 11/24/2020

B. Incoming Costs - (Default Spread Custom%)

Dept:24 292.1 Child Care

Department	First Incoming	Second Incoming	Indirect
3 Legal Services	\$14,805	\$2,187	\$16,992
Subtotal - 101-101 Bd of Commissione	14,805	2,187	16,992
4 County Admin	34,157	3,632	37,790
Subtotal - 101-172 Administration	34,157	3,632	37,790
5 Accounting/Finance	8	1	9
5 Cost Plan	412	0	412
Subtotal - 101-201 Finance	420	1	421
6 Audit	6,160	22	6,182
Subtotal - 101-202 Audit	6,160	22	6,182
8 Non-General Fund	110	18	128
Subtotal - 101-253 Treasurer	110	18	128
27 General Liability	0	5,201	5,201
Subtotal - 677-087 Insurance	0	5,201	5,201
Total Incoming	55,653	11,062	66,714
C. Total Allocated		\$66,714	\$66,714
			100.00%

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

FY 2019
11/24/2020

Indirect Allocations

Dept:24 292.1 Child Care

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
130 292.1-614 Comm Resc	349,427.12	6.24%	\$3,475	\$0	\$3,475	\$691	\$4,166
131 292.1-653 Diversion	77,769.00	1.39%	773	0	773	154	927
132 292.1-654 Casa	58,663.00	1.05%	583	0	583	116	699
133 292.1-656 CC Admin	745,758.86	13.33%	7,416	0	7,416	1,474	8,890
134 292.1-661 Food Prep	240,506.39	4.30%	2,392	0	2,392	475	2,867
135 292.1-662 Foster Care	1,217,008.08	21.75%	12,103	0	12,103	2,406	14,508
136 292.1-664 Juv Detention	1,183,046.28	21.14%	11,765	0	11,765	2,338	14,104
137 292.1-665 Comm Probation	419,781.47	7.50%	4,175	0	4,175	830	5,004
138 292.1-666 Cheever	1,304,246.33	23.31%	12,970	0	12,970	2,578	15,548
Subtotal	5,596,206.53	100.00%	55,653	0	55,653	11,062	66,714
Direct Bills					0		0
Total					\$55,653		\$66,714

Basis Units: Dollar Amount of Expenditures Administered by Program
Source: Financial Statements

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

FY 2019
11/24/2020

Allocation Summary

Dept:24 292.1 Child Care

Department	Indirect	Total
130 292.1-614 Comm Resc	\$4,166	\$4,166
131 292.1-653 Diversion	927	927
132 292.1-654 Casa	699	699
133 292.1-656 CC Admin	8,890	8,890
134 292.1-661 Food Prep	2,867	2,867
135 292.1-662 Foster Care	14,508	14,508
136 292.1-664 Juv Detention	14,104	14,104
137 292.1-665 Comm Probation	5,004	5,004
138 292.1-666 Cheever	15,548	15,548
Total	<u>\$66,714</u>	<u>\$66,714</u>

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

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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 2019
 11/24/2020

A. Department Costs

Dept:25 296.1 County Fitness Center

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

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

FY 2019
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B. Incoming Costs - (Default Spread Custom%)

Dept:25 296.1 County Fitness Center

Department	First Incoming	Second Incoming	Health Fitness
1 Human Services Building	\$3,712	\$20	\$3,732
Subtotal - Building Depreciation	3,712	20	3,732
3 Legal Services	23	3	26
Subtotal - 101-101 Bd of Commissione	23	3	26
4 County Admin	53	6	58
Subtotal - 101-172 Administration	53	6	58
5 Accounting/Finance	168	18	186
5 Cost Plan	412	0	412
Subtotal - 101-201 Finance	580	18	597
6 Audit	10	0	10
Subtotal - 101-202 Audit	10	0	10
8 Non-General Fund	250	42	292
Subtotal - 101-253 Treasurer	250	42	292
12 Human Services Building	10,891	4,937	15,828
Subtotal - 101-263 FM Human Service:	10,891	4,937	15,828
27 General Liability	0	8	8
Subtotal - 677-087 Insurance	0	8	8
Total Incoming	15,518	5,034	20,552
C. Total Allocated		\$20,552	\$20,552
			100.00%

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

FY 2019
11/24/2020

Health Fitness Allocations

Dept:25 296.1 County Fitness Center

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	7.01	1.78%	\$277	\$0	\$277	\$0	\$277
4 101-172 Administration	2.69	0.68%	106	0	106	0	106
5 101-201 Finance	4.82	1.23%	190	0	190	0	190
7 101-226 Human Resources	4.44	1.13%	175	0	175	0	175
8 101-253 Treasurer	6.43	1.64%	254	0	254	0	254
9 101-258/259 Network/Phone	8.31	2.11%	328	0	328	0	328
10 101-261 FM Courthouse	2.50	0.64%	99	0	99	0	99
11 101-262 FM 911 EOC	0.44	0.11%	17	0	17	0	17
12 101-263 FM Human Services	1.69	0.43%	67	0	67	0	67
14 101-265 Facility Management	8.32	2.12%	328	0	328	0	328
15 101-266 Mail/Copy	1.00	0.25%	39	0	39	0	39
18 101-269 Jail Building	1.38	0.35%	54	0	54	0	54
19 101-270 Co Services Building	0.40	0.10%	16	0	16	0	16
22 101-316 Security	4.51	1.15%	178	0	178	0	178
27 677-087 Insurance	0.60	0.15%	24	0	24	9	33
28 101-131 Circuit Court	9.93	2.53%	392	0	392	147	539
29 101-136 District Court	19.67	5.00%	776	0	776	292	1,068
30 101-147 Jury Board	0.03	0.01%	1	0	1	0	2
31 101-148 Probate Court	4.73	1.20%	187	0	187	70	257
32 101-149 Family Court	3.76	0.96%	148	0	148	56	204
35 101-152 Probate - District Court	5.93	1.51%	234	0	234	88	322
37 101-191 Elections	0.91	0.23%	36	0	36	14	49
38 101-215 Clerk	9.53	2.42%	376	0	376	141	517
39 101-225 Equalization	4.81	1.22%	190	0	190	71	261
40 101-229 Pros Attorney	13.92	3.54%	549	0	549	207	756
41 101-236 Register of Deeds	4.15	1.06%	164	0	164	62	225
42 101-257 Coop Ext	0.71	0.18%	28	0	28	11	39
45 101-275 Drain	3.92	1.00%	155	0	155	58	213
46 101-291 Record Management	1.26	0.32%	50	0	50	19	68
47 101-301 Sheriff	56.36	14.33%	2,224	0	2,224	836	3,060
48 101-303 WEMET	0.29	0.07%	11	0	11	4	16
49 101-304/305 SCAT	1.66	0.42%	66	0	66	25	90
50 101-314 Reserves	3.24	0.82%	128	0	128	48	176
51 101-315 Detective	3.76	0.96%	148	0	148	56	204
52 101-331 Marine	0.99	0.25%	39	0	39	15	54
53 101-351 Jail	34.01	8.65%	1,342	0	1,342	505	1,847
54 101-352 Inmate Program	3.85	0.98%	152	0	152	57	209
55 101-403 Land Information Services	1.99	0.51%	79	0	79	30	108
56 101-426 Emerg Management	1.00	0.25%	39	0	39	15	54
57 101-427 LEPC	0.62	0.16%	24	0	24	9	34
58 101-430 Animal	1.00	0.25%	39	0	39	15	54
60 101-441 DPW	0.14	0.04%	6	0	6	2	8

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

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Health Fitness Allocations

Dept:25 296.1 County Fitness Center

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 101-648 Med Examiner	2.31	0.59%	\$91	\$0	\$91	\$34	\$125
65 101-681 Vets Burial	2.09	0.53%	82	0	82	31	113
70 208.0-XXX Parks	4.75	1.21%	187	0	187	70	258
71 211.0-326 Central Dispatch	22.53	5.73%	889	0	889	334	1,223
73 215.1-XXX Friend of the Court	17.62	4.48%	695	0	695	261	957
75 221.0-XXX Health	27.06	6.88%	1,068	0	1,068	401	1,469
80 230.0-676 Transportation	2.99	0.76%	118	0	118	44	162
81 230.0-677 Transportation	1.00	0.25%	39	0	39	15	54
82 240.0-XXX Multi Agency	0.10	0.03%	4	0	4	1	5
87 260 Indigent Defense	3.02	0.77%	119	0	119	45	164
90 264.0-362 Local Corrections	0.04	0.01%	2	0	2	1	2
102 279.0-151 SSSPP Grant	0.80	0.20%	32	0	32	12	43
105 279.0-301 Snowmobile Grant	0.01	0.00%	0	0	0	0	1
106 279.0-312 HIDTA	0.01	0.00%	0	0	0	0	1
108 279.0-335 Traffic Grant	0.78	0.20%	31	0	31	12	42
119 279.1-228 Victims Rights Grant	1.69	0.43%	67	0	67	25	92
120 280.1 Gunplain Twp	1.00	0.25%	39	0	39	15	54
121 280.4 Fillmore Township	0.29	0.07%	11	0	11	4	16
122 280.5 Casco Township	1.00	0.25%	39	0	39	15	54
123 280.6 Wayland Township	2.00	0.51%	79	0	79	30	109
125 280.8 Lee Township	0.49	0.12%	19	0	19	7	27
126 280.9 Salem/Leighton/Dorr	0.90	0.23%	36	0	36	13	49
127 281.1 Saugatuck City	1.06	0.27%	42	0	42	16	58
130 292.1-614 Comm Resc	3.70	0.94%	146	0	146	55	201
131 292.1-653 Diversion	1.00	0.25%	39	0	39	15	54
133 292.1-656 CC Admin	3.20	0.81%	126	0	126	47	174
134 292.1-661 Food Prep	2.87	0.73%	113	0	113	43	156
136 292.1-664 Juv Detention	16.21	4.12%	640	0	640	240	880
137 292.1-665 Comm Probation	4.98	1.27%	197	0	197	74	270
138 292.1-666 Cheever	14.68	3.73%	579	0	579	218	797
139 292.2 DHS	0.02	0.01%	1	0	1	0	1
141 293.0-681 Soldiers	0.98	0.25%	39	0	39	15	53
143 295.0-672 COA	1.60	0.41%	63	0	63	24	87
147 620.0-253 Tax Reversn	1.99	0.51%	79	0	79	30	108
148 639.0-275 Drain Equipment Revolving	1.08	0.27%	43	0	43	16	59
149 661.2 Fleet Management	0.03	0.01%	1	0	1	0	2
151 Other	0.66	0.17%	26	0	26	10	36

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

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Health Fitness Allocations

Dept:25 296.1 County Fitness Center

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	393.25	100.00%	15,518	0	15,518	5,034	20,552
Direct Bills					0		0
Total					\$15,518		\$20,552

Basis Units: FTE Count
Source: Payroll Data

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

FY 2019
11/24/2020

Allocation Summary

Dept:25 296.1 County Fitness Center

Department	Health Fitness	Total
3 101-101 Bd of Commissioners	\$277	\$277
4 101-172 Administration	106	106
5 101-201 Finance	190	190
7 101-226 Human Resources	175	175
8 101-253 Treasurer	254	254
9 101-258/259 Network/Phone	328	328
10 101-261 FM Courthouse	99	99
11 101-262 FM 911 EOC	17	17
12 101-263 FM Human Services	67	67
14 101-265 Facility Management	328	328
15 101-266 Mail/Copy	39	39
18 101-269 Jail Building	54	54
19 101-270 Co Services Building	16	16
22 101-316 Security	178	178
27 677-087 Insurance	33	33
28 101-131 Circuit Court	539	539
29 101-136 District Court	1,068	1,068
30 101-147 Jury Board	2	2
31 101-148 Probate Court	257	257
32 101-149 Family Court	204	204
35 101-152 Probate - District Court	322	322
37 101-191 Elections	49	49
38 101-215 Clerk	517	517
39 101-225 Equalization	261	261
40 101-229 Pros Attorney	756	756
41 101-236 Register of Deeds	225	225
42 101-257 Coop Ext	39	39
45 101-275 Drain	213	213
46 101-291 Record Management	68	68
47 101-301 Sheriff	3,060	3,060
48 101-303 WEMET	16	16
49 101-304/305 SCAT	90	90
50 101-314 Reserves	176	176
51 101-315 Detective	204	204
52 101-331 Marine	54	54
53 101-351 Jail	1,847	1,847
54 101-352 Inmate Program	209	209
55 101-403 Land Information Services	108	108
56 101-426 Emerg Management	54	54
57 101-427 LEPC	34	34
58 101-430 Animal	54	54

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

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Allocation Summary

Dept:25 296.1 County Fitness Center

Department	Health Fitness	Total
60 101-441 DPW	\$8	\$8
64 101-648 Med Examiner	125	125
65 101-681 Vets Burial	113	113
70 208.0-XXX Parks	258	258
71 211.0-326 Central Dispatch	1,223	1,223
73 215.1-XXX Friend of the Court	957	957
75 221.0-XXX Health	1,469	1,469
80 230.0-676 Transportation	162	162
81 230.0-677 Transportation	54	54
82 240.0-XXX Multi Agency	5	5
87 260 Indigent Defense	164	164
90 264.0-362 Local Corrections	2	2
102 279.0-151 SSSPP Grant	43	43
105 279.0-301 Snowmobile Grant	1	1
106 279.0-312 HIDTA	1	1
108 279.0-335 Traffic Grant	42	42
119 279.1-228 Victims Rights Grant	92	92
120 280.1 Gunplain Twp	54	54
121 280.4 Fillmore Township	16	16
122 280.5 Casco Township	54	54
123 280.6 Wayland Township	109	109
125 280.8 Lee Township	27	27
126 280.9 Salem/Leighton/Dorr	49	49
127 281.1 Saugatuck City	58	58
130 292.1-614 Comm Resc	201	201
131 292.1-653 Diversion	54	54
133 292.1-656 CC Admin	174	174
134 292.1-661 Food Prep	156	156
136 292.1-664 Juv Detention	880	880
137 292.1-665 Comm Probation	270	270
138 292.1-666 Cheever	797	797
139 292.2 DHS	1	1
141 293.0-681 Soldiers	53	53
143 295.0-672 COA	87	87
147 620.0-253 Tax Reversn	108	108
148 639.0-275 Drain Equipment Revolving	59	59
149 661.2 Fleet Management	2	2
151 Other	36	36
Total	\$20,552	\$20,552

**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
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A. Department Costs

Dept:26 677 Fringe Processing

Description		Amount	General Admin	Fringe Processing	GF Other Fringe
<hr/>					
Personnel Costs					
Salaries	S	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost					
Unemployment Compensation (1010-8 P		27,030	0	0	27,030
Subtotal - Services & Supplies		<hr/> 27,030	<hr/> 0	<hr/> 0	<hr/> 27,030
Department Cost Total		27,030	0	0	27,030
Adjustments to Cost					
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		27,030	0	0	27,030
General Admin Distribution			0	0	0
Grand Total		<hr/> <hr/> \$27,030		<hr/> <hr/> \$0	<hr/> <hr/> \$27,030

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

Dept:26 677 Fringe Processing

Department	First Incoming	Second Incoming	Fringe Processing	GF Other Fringe
5 Accounting/Finance	\$2,810	\$301	\$3,111	\$0
5 Cost Plan	824	0	824	0
Subtotal - 101-201 Finance	3,633	301	3,934	0
8 Non-General Fund	3,579	598	4,178	0
Subtotal - 101-253 Treasurer	3,579	598	4,178	0
Total Incoming	7,212	899	8,112	0
C. Total Allocated		\$35,142	\$8,112	\$27,030
			23.08%	76.92%

**Allegan County, Michigan
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Fringe Processing Allocations

Dept:26 677 Fringe Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	7.01	1.78%	\$129	\$0	\$129	\$0	\$129
4 101-172 Administration	2.69	0.68%	49	0	49	0	49
5 101-201 Finance	4.82	1.23%	88	0	88	0	88
7 101-226 Human Resources	4.44	1.13%	81	0	81	0	81
8 101-253 Treasurer	6.43	1.64%	118	0	118	0	118
9 101-258/259 Network/Phone	8.31	2.11%	152	0	152	0	152
10 101-261 FM Courthouse	2.50	0.64%	46	0	46	0	46
11 101-262 FM 911 EOC	0.44	0.11%	8	0	8	0	8
12 101-263 FM Human Services	1.69	0.43%	31	0	31	0	31
14 101-265 Facility Management	8.32	2.12%	153	0	153	0	153
15 101-266 Mail/Copy	1.00	0.25%	18	0	18	0	18
18 101-269 Jail Building	1.38	0.35%	25	0	25	0	25
19 101-270 Co Services Building	0.40	0.10%	7	0	7	0	7
22 101-316 Security	4.51	1.15%	83	0	83	0	83
27 677-087 Insurance	0.60	0.15%	11	0	11	2	13
28 101-131 Circuit Court	9.93	2.53%	182	0	182	26	208
29 101-136 District Court	19.67	5.00%	361	0	361	52	413
30 101-147 Jury Board	0.03	0.01%	1	0	1	0	1
31 101-148 Probate Court	4.73	1.20%	87	0	87	13	99
32 101-149 Family Court	3.76	0.96%	69	0	69	10	79
35 101-152 Probate - District Court	5.93	1.51%	109	0	109	16	124
37 101-191 Elections	0.91	0.23%	17	0	17	2	19
38 101-215 Clerk	9.53	2.42%	175	0	175	25	200
39 101-225 Equalization	4.81	1.22%	88	0	88	13	101
40 101-229 Pros Attorney	13.92	3.54%	255	0	255	37	292
41 101-236 Register of Deeds	4.15	1.06%	76	0	76	11	87
42 101-257 Coop Ext	0.71	0.18%	13	0	13	2	15
45 101-275 Drain	3.92	1.00%	72	0	72	10	82
46 101-291 Record Management	1.26	0.32%	23	0	23	3	26
47 101-301 Sheriff	56.36	14.33%	1,034	0	1,034	149	1,183
48 101-303 WEMET	0.29	0.07%	5	0	5	1	6
49 101-304/305 SCAT	1.66	0.42%	30	0	30	4	35
50 101-314 Reserves	3.24	0.82%	59	0	59	9	68
51 101-315 Detective	3.76	0.96%	69	0	69	10	79
52 101-331 Marine	0.99	0.25%	18	0	18	3	21
53 101-351 Jail	34.01	8.65%	624	0	624	90	714
54 101-352 Inmate Program	3.85	0.98%	71	0	71	10	81
55 101-403 Land Information Services	1.99	0.51%	36	0	36	5	42
56 101-426 Emerg Management	1.00	0.25%	18	0	18	3	21
57 101-427 LEPC	0.62	0.16%	11	0	11	2	13
58 101-430 Animal	1.00	0.25%	18	0	18	3	21
60 101-441 DPW	0.14	0.04%	3	0	3	0	3

**Allegan County, Michigan
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Fringe Processing Allocations

Dept:26 677 Fringe Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 101-648 Med Examiner	2.31	0.59%	\$42	\$0	\$42	\$6	\$48
65 101-681 Vets Burial	2.09	0.53%	38	0	38	6	44
70 208.0-XXX Parks	4.75	1.21%	87	0	87	13	100
71 211.0-326 Central Dispatch	22.53	5.73%	413	0	413	60	473
73 215.1-XXX Friend of the Court	17.62	4.48%	323	0	323	47	370
75 221.0-XXX Health	27.06	6.88%	496	0	496	72	568
80 230.0-676 Transportation	2.99	0.76%	55	0	55	8	63
81 230.0-677 Transportation	1.00	0.25%	18	0	18	3	21
82 240.0-XXX Multi Agency	0.10	0.03%	2	0	2	0	2
87 260 Indigent Defense	3.02	0.77%	55	0	55	8	63
90 264.0-362 Local Corrections	0.04	0.01%	1	0	1	0	1
102 279.0-151 SSSPP Grant	0.80	0.20%	15	0	15	2	17
105 279.0-301 Snowmobile Grant	0.01	0.00%	0	0	0	0	0
106 279.0-312 HIDTA	0.01	0.00%	0	0	0	0	0
108 279.0-335 Traffic Grant	0.78	0.20%	14	0	14	2	16
119 279.1-228 Victims Rights Grant	1.69	0.43%	31	0	31	4	35
120 280.1 Gunplain Twp	1.00	0.25%	18	0	18	3	21
121 280.4 Fillmore Township	0.29	0.07%	5	0	5	1	6
122 280.5 Casco Township	1.00	0.25%	18	0	18	3	21
123 280.6 Wayland Township	2.00	0.51%	37	0	37	5	42
125 280.8 Lee Township	0.49	0.12%	9	0	9	1	10
126 280.9 Salem/Leighton/Dorr	0.90	0.23%	17	0	17	2	19
127 281.1 Saugatuck City	1.06	0.27%	19	0	19	3	22
130 292.1-614 Comm Resc	3.70	0.94%	68	0	68	10	78
131 292.1-653 Diversion	1.00	0.25%	18	0	18	3	21
133 292.1-656 CC Admin	3.20	0.81%	59	0	59	8	67
134 292.1-661 Food Prep	2.87	0.73%	53	0	53	8	60
136 292.1-664 Juv Detention	16.21	4.12%	297	0	297	43	340
137 292.1-665 Comm Probation	4.98	1.27%	91	0	91	13	105
138 292.1-666 Cheever	14.68	3.73%	269	0	269	39	308
139 292.2 DHS	0.02	0.01%	0	0	0	0	0
141 293.0-681 Soldiers	0.98	0.25%	18	0	18	3	21
143 295.0-672 COA	1.60	0.41%	29	0	29	4	34
147 620.0-253 Tax Reversn	1.99	0.51%	36	0	36	5	42
148 639.0-275 Drain Equipment Revolving	1.08	0.27%	20	0	20	3	23
149 661.2 Fleet Management	0.03	0.01%	1	0	1	0	1
151 Other	0.66	0.17%	12	0	12	2	14

Allegan County, Michigan
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Fringe Processing Allocations

Dept:26 677 Fringe Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	393.25	100.00%	7,212	0	7,212	899	8,112
Direct Bills					0		0
Total					\$7,212		\$8,112

Basis Units: FTE Count
 Source: Payroll Data

**Allegan County, Michigan
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GF Other Fringe Allocations

Dept:26 677 Fringe Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	7.01	2.80%	\$756	\$0	\$756	\$0	\$756
4 101-172 Administration	2.69	1.07%	290	0	290	0	290
5 101-201 Finance	4.82	1.92%	520	0	520	0	520
7 101-226 Human Resources	4.44	1.77%	479	0	479	0	479
8 101-253 Treasurer	6.43	2.57%	694	0	694	0	694
9 101-258/259 Network/Phone	8.31	3.32%	897	0	897	0	897
10 101-261 FM Courthouse	2.50	1.00%	270	0	270	0	270
11 101-262 FM 911 EOC	0.44	0.18%	47	0	47	0	47
12 101-263 FM Human Services	1.69	0.67%	182	0	182	0	182
14 101-265 Facility Management	8.32	3.32%	898	0	898	0	898
15 101-266 Mail/Copy	1.00	0.40%	108	0	108	0	108
18 101-269 Jail Building	1.38	0.55%	149	0	149	0	149
19 101-270 Co Services Building	0.40	0.16%	43	0	43	0	43
22 101-316 Security	4.51	1.80%	487	0	487	0	487
28 101-131 Circuit Court	9.93	3.96%	1,071	0	1,071	0	1,071
29 101-136 District Court	19.67	7.85%	2,122	0	2,122	0	2,122
30 101-147 Jury Board	0.03	0.01%	3	0	3	0	3
31 101-148 Probate Court	4.73	1.89%	510	0	510	0	510
32 101-149 Family Court	3.76	1.50%	406	0	406	0	406
35 101-152 Probate - District Court	5.93	2.37%	640	0	640	0	640
37 101-191 Elections	0.91	0.36%	98	0	98	0	98
38 101-215 Clerk	9.53	3.80%	1,028	0	1,028	0	1,028
39 101-225 Equalization	4.81	1.92%	519	0	519	0	519
40 101-229 Pros Attorney	13.92	5.56%	1,502	0	1,502	0	1,502
41 101-236 Register of Deeds	4.15	1.66%	448	0	448	0	448
42 101-257 Coop Ext	0.71	0.28%	77	0	77	0	77
45 101-275 Drain	3.92	1.56%	423	0	423	0	423
46 101-291 Record Management	1.26	0.50%	136	0	136	0	136
47 101-301 Sheriff	56.36	22.50%	6,081	0	6,081	0	6,081
48 101-303 WEMET	0.29	0.12%	31	0	31	0	31
49 101-304/305 SCAT	1.66	0.66%	179	0	179	0	179
50 101-314 Reserves	3.24	1.29%	350	0	350	0	350
51 101-315 Detective	3.76	1.50%	406	0	406	0	406
52 101-331 Marine	0.99	0.40%	107	0	107	0	107
53 101-351 Jail	34.01	13.58%	3,670	0	3,670	0	3,670
54 101-352 Inmate Program	3.85	1.54%	415	0	415	0	415
55 101-403 Land Information Services	1.99	0.79%	215	0	215	0	215
56 101-426 Emerg Management	1.00	0.40%	108	0	108	0	108
57 101-427 LEPC	0.62	0.25%	67	0	67	0	67
58 101-430 Animal	1.00	0.40%	108	0	108	0	108
60 101-441 DPW	0.14	0.06%	15	0	15	0	15
64 101-648 Med Examiner	2.31	0.92%	249	0	249	0	249

**Allegan County, Michigan
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GF Other Fringe Allocations

Dept:26 677 Fringe Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65 101-681 Vets Burial	2.09	0.83%	\$226	\$0	\$226	\$0	\$226
Subtotal	250.51	100.00%	27,030	0	27,030	0	27,030
Direct Bills					0		0
Total					\$27,030		\$27,030

Basis Units: General Fund FTE Count
Source: Payroll Data

**Allegan County, Michigan
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Allocation Summary

Dept:26 677 Fringe Processing

Department	Fringe Processing	GF Other Fringe	Total
3 101-101 Bd of Commissioners	\$129	\$756	\$885
4 101-172 Administration	49	290	340
5 101-201 Finance	88	520	608
7 101-226 Human Resources	81	479	561
8 101-253 Treasurer	118	694	812
9 101-258/259 Network/Phone	152	897	1,049
10 101-261 FM Courthouse	46	270	316
11 101-262 FM 911 EOC	8	47	56
12 101-263 FM Human Services	31	182	213
14 101-265 Facility Management	153	898	1,050
15 101-266 Mail/Copy	18	108	126
18 101-269 Jail Building	25	149	174
19 101-270 Co Services Building	7	43	50
22 101-316 Security	83	487	569
27 677-087 Insurance	13	0	13
28 101-131 Circuit Court	208	1,071	1,280
29 101-136 District Court	413	2,122	2,535
30 101-147 Jury Board	1	3	4
31 101-148 Probate Court	99	510	610
32 101-149 Family Court	79	406	485
35 101-152 Probate - District Court	124	640	764
37 101-191 Elections	19	98	117
38 101-215 Clerk	200	1,028	1,228
39 101-225 Equalization	101	519	620
40 101-229 Pros Attorney	292	1,502	1,794
41 101-236 Register of Deeds	87	448	535
42 101-257 Coop Ext	15	77	92
45 101-275 Drain	82	423	505
46 101-291 Record Management	26	136	162
47 101-301 Sheriff	1,183	6,081	7,264
48 101-303 WEMET	6	31	37
49 101-304/305 SCAT	35	179	214
50 101-314 Reserves	68	350	418
51 101-315 Detective	79	406	485
52 101-331 Marine	21	107	128
53 101-351 Jail	714	3,670	4,384
54 101-352 Inmate Program	81	415	496
55 101-403 Land Information Services	42	215	256
56 101-426 Emerg Management	21	108	129
57 101-427 LEPC	13	67	80
58 101-430 Animal	21	108	129

**Allegan County, Michigan
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Allocation Summary

Dept:26 677 Fringe Processing

Department	Fringe Processing	GF Other Fringe	Total
60 101-441 DPW	\$3	\$15	\$18
64 101-648 Med Examiner	48	249	298
65 101-681 Vets Burial	44	226	269
70 208.0-XXX Parks	100	0	100
71 211.0-326 Central Dispatch	473	0	473
73 215.1-XXX Friend of the Court	370	0	370
75 221.0-XXX Health	568	0	568
80 230.0-676 Transportation	63	0	63
81 230.0-677 Transportation	21	0	21
82 240.0-XXX Multi Agency	2	0	2
87 260 Indigent Defense	63	0	63
90 264.0-362 Local Corrections	1	0	1
102 279.0-151 SSSPP Grant	17	0	17
105 279.0-301 Snowmobile Grant	0	0	0
106 279.0-312 HIDTA	0	0	0
108 279.0-335 Traffic Grant	16	0	16
119 279.1-228 Victims Rights Grant	35	0	35
120 280.1 Gunplain Twp	21	0	21
121 280.4 Fillmore Township	6	0	6
122 280.5 Casco Township	21	0	21
123 280.6 Wayland Township	42	0	42
125 280.8 Lee Township	10	0	10
126 280.9 Salem/Leighton/Dorr	19	0	19
127 281.1 Saugatuck City	22	0	22
130 292.1-614 Comm Resc	78	0	78
131 292.1-653 Diversion	21	0	21
133 292.1-656 CC Admin	67	0	67
134 292.1-661 Food Prep	60	0	60
136 292.1-664 Juv Detention	340	0	340
137 292.1-665 Comm Probation	105	0	105
138 292.1-666 Cheever	308	0	308
139 292.2 DHS	0	0	0
141 293.0-681 Soldiers	21	0	21
143 295.0-672 COA	34	0	34
147 620.0-253 Tax Reversn	42	0	42
148 639.0-275 Drain Equipment Revolving	23	0	23
149 661.2 Fleet Management	1	0	1
151 Other	14	0	14
Total	\$8,112	\$27,030	\$35,142

**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
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A. Department Costs

Dept:27 677-087 Insurance

Description		Amount	General Admin	Property Insurance	General Liability	Law Enforcement Liability	Public Officials Liability	Auto Liability
Personnel Costs								
Salaries	S	0	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0
Services & Supplies Cost								
Liability Ins	P	600,433	0	132,045	46,382	231,170	78,330	112,505
Subtotal - Services & Supplies		600,433	0	132,045	46,382	231,170	78,330	112,505
Department Cost Total		600,433	0	132,045	46,382	231,170	78,330	112,505
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		600,433	0	132,045	46,382	231,170	78,330	112,505
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$600,433		\$132,045	\$46,382	\$231,170	\$78,330	\$112,505

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B. Incoming Costs - (Default Spread Expense%)

Dept:27 677-087 Insurance

Department	First Incoming	Second Incoming	Property Insurance	General Liability	Law Enforcement Liability	Public Officials Liability	Auto Liability
2 Copiers	\$11	\$0	\$2	\$1	\$4	\$1	\$2
2 Computers	54	0	12	4	21	7	10
Subtotal - Equipment Depreciation	65	0	14	5	25	8	12
5 Accounting/Finance	75	8	18	6	32	11	16
5 Cost Plan	2,059	0	453	159	793	269	386
Subtotal - 101-201 Finance	2,134	8	471	165	825	279	401
7 Personnel	634	61	153	54	268	91	130
Subtotal - 101-226 Human Resources	634	61	153	54	268	91	130
9 Network Services	2,230	173	528	186	925	313	450
9 Telephone	164	0	36	13	63	21	31
Subtotal - 101-258/259 Network/Phone	2,394	173	564	198	988	335	481
15 Copy Central	57	0	12	4	22	7	11
Subtotal - 101-266 Mail/Copy	57	0	12	4	22	7	11
25 Health Fitness	24	9	7	3	13	4	6
Subtotal - 296.1 County Fitness Center	24	9	7	3	13	4	6
26 Fringe Processing	11	2	3	1	5	2	2
Subtotal - 677 Fringe Processing	11	2	3	1	5	2	2
27 Public Officials Liability	0	121	27	9	46	16	23
Subtotal - 677-087 Insurance	0	121	27	9	46	16	23
Total Incoming	5,318	373	1,252	440	2,191	742	1,066
C. Total Allocated		\$606,124	\$133,297	\$46,822	\$233,361	\$79,073	\$113,572
			21.99%	7.72%	38.50%	13.05%	18.74%

**Allegan County, Michigan
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Property Insurance Allocations

Dept:27 677-087 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 101-261 FM Courthouse	28,141,127	21.40%	\$28,506	\$0	\$28,506	\$0	\$28,506
11 101-262 FM 911 EOC	8,134,155	6.19%	8,240	0	8,240	0	8,240
12 101-263 FM Human Services	16,049,618	12.20%	16,258	0	16,258	0	16,258
13 101-264 MCF Building	12,709,578	9.66%	12,874	0	12,874	0	12,874
14 101-265 Facility Management	135,736	0.10%	137	0	137	0	137
16 101-267 MH ACC Connect	1,569,206	1.19%	1,590	0	1,590	0	1,590
17 101-268 MH CMH Admin	1,771,789	1.35%	1,795	0	1,795	0	1,795
18 101-269 Jail Building	44,913,692	34.15%	45,496	0	45,496	0	45,496
19 101-270 Co Services Building	6,972,946	5.30%	7,063	0	7,063	0	7,063
21 101-273 Youth Home	4,996,300	3.80%	5,061	0	5,061	0	5,061
43 101-260 FM Animal	1,082,087	0.82%	1,096	0	1,096	15	1,111
44 101-271 FAC	2,903,878	2.21%	2,942	0	2,942	39	2,980
70 208.0-XXX Parks	1,128,824	0.86%	1,143	0	1,143	15	1,159
151 Other	1,000,000	0.76%	1,013	0	1,013	13	1,026
Subtotal	131,508,936	100.00%	133,215	0	133,215	82	133,297
Direct Bills					0		0
Total					\$133,215		\$133,297

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

Allegan County, Michigan
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General Liability Allocations

Dept:27 677-087 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	413,179	0.83%	\$388	\$0	\$388	\$0	\$388
4 101-172 Administration	303,634	0.61%	285	0	285	0	285
5 101-201 Finance	416,211	0.84%	391	0	391	0	391
6 101-202 Audit	54,500	0.11%	51	0	51	0	51
7 101-226 Human Resources	404,858	0.81%	380	0	380	0	380
8 101-253 Treasurer	512,066	1.03%	481	0	481	0	481
9 101-258/259 Network/Phone	1,441,817	2.90%	1,355	0	1,355	0	1,355
10 101-261 FM Courthouse	334,081	0.67%	314	0	314	0	314
11 101-262 FM 911 EOC	121,487	0.24%	114	0	114	0	114
12 101-263 FM Human Services	271,361	0.54%	255	0	255	0	255
13 101-264 MCF Building	228,322	0.46%	215	0	215	0	215
14 101-265 Facility Management	652,286	1.31%	613	0	613	0	613
15 101-266 Mail/Copy	192,500	0.39%	181	0	181	0	181
16 101-267 MH ACC Connect	9,220	0.02%	9	0	9	0	9
17 101-268 MH CMH Admin	27,055	0.05%	25	0	25	0	25
18 101-269 Jail Building	701,981	1.41%	660	0	660	0	660
19 101-270 Co Services Building	134,216	0.27%	126	0	126	0	126
20 101-272 Dumont LK	59,813	0.12%	56	0	56	0	56
21 101-273 Youth Home	60,302	0.12%	57	0	57	0	57
22 101-316 Security	227,756	0.46%	214	0	214	0	214
24 292.1 Child Care	5,534,655	11.12%	5,201	0	5,201	0	5,201
25 296.1 County Fitness Center	8,541	0.02%	8	0	8	0	8
28 101-131 Circuit Court	699,594	1.40%	657	0	657	1	658
29 101-136 District Court	1,473,500	2.96%	1,385	0	1,385	1	1,386
30 101-147 Jury Board	4,678	0.01%	4	0	4	0	4
31 101-148 Probate Court	480,129	0.96%	451	0	451	0	452
32 101-149 Family Court	681,849	1.37%	641	0	641	1	641
33 101-150 Guardian	34,465	0.07%	32	0	32	0	32
34 101-151 Probate - Circuit Court	7,847	0.02%	7	0	7	0	7
35 101-152 Probate - District Court	499,066	1.00%	469	0	469	0	469
36 101-166 Family Counseling Services	9,180	0.02%	9	0	9	0	9
37 101-191 Elections	94,986	0.19%	89	0	89	0	89
38 101-215 Clerk	627,847	1.26%	590	0	590	0	590
39 101-225 Equalization	461,701	0.93%	434	0	434	0	434
40 101-229 Pros Attorney	1,277,761	2.57%	1,201	0	1,201	1	1,202
41 101-236 Register of Deeds	313,004	0.63%	294	0	294	0	294
42 101-257 Coop Ext	94,067	0.19%	88	0	88	0	88
43 101-260 FM Animal	37,487	0.08%	35	0	35	0	35
44 101-271 FAC	5,339	0.01%	5	0	5	0	5
45 101-275 Drain	355,341	0.71%	334	0	334	0	334
46 101-291 Record Management	91,063	0.18%	86	0	86	0	86
47 101-301 Sheriff	5,118,660	10.28%	4,810	0	4,810	4	4,814

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General Liability Allocations

Dept:27 677-087 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 101-303 WEMET	126,770	0.25%	\$119	\$0	\$119	\$0	\$119
49 101-304/305 SCAT	339,614	0.68%	319	0	319	0	319
50 101-314 Reserves	54,490	0.11%	51	0	51	0	51
51 101-315 Detective	756,629	1.52%	711	0	711	1	712
52 101-331 Marine	122,270	0.25%	115	0	115	0	115
53 101-351 Jail	4,220,628	8.48%	3,966	0	3,966	3	3,970
54 101-352 Inmate Program	303,329	0.61%	285	0	285	0	285
55 101-403 Land Information Services	180,129	0.36%	169	0	169	0	169
56 101-426 Emerg Management	115,416	0.23%	108	0	108	0	109
57 101-427 LEPC	35,113	0.07%	33	0	33	0	33
58 101-430 Animal	72,652	0.15%	68	0	68	0	68
59 101-431 Livestock	2,045	0.00%	2	0	2	0	2
60 101-441 DPW	11,149	0.02%	10	0	10	0	10
61 101-445 Drains Public	81,142	0.16%	76	0	76	0	76
62 101-448 Remonumentation	92,743	0.19%	87	0	87	0	87
63 101-636 Com Disease	1,172	0.00%	1	0	1	0	1
64 101-648 Med Examiner	202,223	0.41%	190	0	190	0	190
65 101-681 Vets Burial	111,746	0.22%	105	0	105	0	105
66 101-728 Econ Development	50,000	0.10%	47	0	47	0	47
67 101-851 Employee Other Fringe Benef	27,030	0.05%	25	0	25	0	25
68 101-865 Insurance & Bonds	385,000	0.77%	362	0	362	0	362
70 208.0-XXX Parks	358,107	0.72%	337	0	337	0	337
71 211.0-326 Central Dispatch	2,528,164	5.08%	2,376	0	2,376	2	2,378
73 215.1-XXX Friend of the Court	1,492,280	3.00%	1,402	0	1,402	1	1,404
75 221.0-XXX Health	2,635,818	5.29%	2,477	0	2,477	2	2,479
77 221.1 Solid Waste	830,040	1.67%	780	0	780	1	781
80 230.0-676 Transportation	1,698,393	3.41%	1,596	0	1,596	1	1,597
81 230.0-677 Transportation	52,777	0.11%	50	0	50	0	50
82 240.0-XXX Multi Agency	3,404	0.01%	3	0	3	0	3
83 2450/2455/2456 Public Improvement F	1,798,757	3.61%	1,690	0	1,690	1	1,692
84 255.X Animal Shelter	53,213	0.11%	50	0	50	0	50
85 256.0-236 Automation	235,017	0.47%	221	0	221	0	221
87 260 Indigent Defense	1,532,985	3.08%	1,441	0	1,441	1	1,442
88 263.0-426 Palisades	13,175	0.03%	12	0	12	0	12
89 263.5-200 Concealed Weapons	3,582	0.01%	3	0	3	0	3
90 264.0-362 Local Corrections	39,278	0.08%	37	0	37	0	37
93 266 Justice Training Fund	10,236	0.02%	10	0	10	0	10
95 269.0-145 Law Library	25,534	0.05%	24	0	24	0	24
96 277.1 CDBG Loan Repayment	5,030	0.01%	5	0	5	0	5
118 279.0-999 Grant-Other	515,666	1.04%	485	0	485	0	485
119 279.1-228 Victims Rights Grant	136,850	0.27%	129	0	129	0	129
120 280.1 Gunplain Twp	120,925	0.24%	114	0	114	0	114

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General Liability Allocations

Dept:27 677-087 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 280.4 Fillmore Township	102,906	0.21%	\$97	\$0	\$97	\$0	\$97
122 280.5 Casco Township	105,669	0.21%	99	0	99	0	99
123 280.6 Wayland Township	212,392	0.43%	200	0	200	0	200
125 280.8 Lee Township	83,919	0.17%	79	0	79	0	79
126 280.9 Salem/Leighton/Dorr	234,273	0.47%	220	0	220	0	220
127 281.1 Saugatuck City	311,366	0.63%	293	0	293	0	293
139 292.2 DHS	1,336	0.00%	1	0	1	0	1
141 293.0-681 Soldiers	117,445	0.24%	110	0	110	0	110
143 295.0-672 COA	2,658,304	5.34%	2,498	0	2,498	2	2,500
148 639.0-275 Drain Equipment Revolving	101,206	0.20%	95	0	95	0	95
149 661.2 Fleet Management	6,552	0.01%	6	0	6	0	6
Subtotal	49,793,294	100.00%	46,793	0	46,793	29	46,822
Direct Bills					0		0
Total					\$46,793		\$46,822

Basis Units: Dollar Amount of Expenditures by benefitting dept

Source: Annual Audit

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Law Enforcement Liability Allocations

Dept:27 677-087 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 101-301 Sheriff	100	100.00%	\$233,218	\$0	\$233,218	\$144	\$233,361
Subtotal	100	100.00%	233,218	0	233,218	144	233,361
Direct Bills					0		0
Total					\$233,218		\$233,361

Basis Units: Direct to Sheriff
Source:

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Public Officials Liability Allocations

Dept:27 677-087 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	7.01	1.78%	\$1,409	\$0	\$1,409	\$0	\$1,409
4 101-172 Administration	2.69	0.68%	541	0	541	0	541
5 101-201 Finance	4.82	1.23%	969	0	969	0	969
7 101-226 Human Resources	4.44	1.13%	892	0	892	0	892
8 101-253 Treasurer	6.43	1.64%	1,292	0	1,292	0	1,292
9 101-258/259 Network/Phone	8.31	2.11%	1,670	0	1,670	0	1,670
10 101-261 FM Courthouse	2.50	0.64%	502	0	502	0	502
11 101-262 FM 911 EOC	0.44	0.11%	88	0	88	0	88
12 101-263 FM Human Services	1.69	0.43%	340	0	340	0	340
14 101-265 Facility Management	8.32	2.12%	1,672	0	1,672	0	1,672
15 101-266 Mail/Copy	1.00	0.25%	201	0	201	0	201
18 101-269 Jail Building	1.38	0.35%	277	0	277	0	277
19 101-270 Co Services Building	0.40	0.10%	80	0	80	0	80
22 101-316 Security	4.51	1.15%	906	0	906	0	906
27 677-087 Insurance	0.60	0.15%	121	0	121	0	121
28 101-131 Circuit Court	9.93	2.53%	1,995	0	1,995	1	1,997
29 101-136 District Court	19.67	5.00%	3,953	0	3,953	3	3,956
30 101-147 Jury Board	0.03	0.01%	6	0	6	0	6
31 101-148 Probate Court	4.73	1.20%	950	0	950	1	951
32 101-149 Family Court	3.76	0.96%	756	0	756	1	756
35 101-152 Probate - District Court	5.93	1.51%	1,192	0	1,192	1	1,192
37 101-191 Elections	0.91	0.23%	183	0	183	0	183
38 101-215 Clerk	9.53	2.42%	1,915	0	1,915	1	1,916
39 101-225 Equalization	4.81	1.22%	967	0	967	1	967
40 101-229 Pros Attorney	13.92	3.54%	2,797	0	2,797	2	2,799
41 101-236 Register of Deeds	4.15	1.06%	834	0	834	1	835
42 101-257 Coop Ext	0.71	0.18%	143	0	143	0	143
45 101-275 Drain	3.92	1.00%	788	0	788	1	788
46 101-291 Record Management	1.26	0.32%	253	0	253	0	253
47 101-301 Sheriff	56.36	14.33%	11,326	0	11,326	8	11,334
48 101-303 WEMET	0.29	0.07%	58	0	58	0	58
49 101-304/305 SCAT	1.66	0.42%	334	0	334	0	334
50 101-314 Reserves	3.24	0.82%	651	0	651	0	652
51 101-315 Detective	3.76	0.96%	756	0	756	1	756
52 101-331 Marine	0.99	0.25%	199	0	199	0	199
53 101-351 Jail	34.01	8.65%	6,834	0	6,834	5	6,839
54 101-352 Inmate Program	3.85	0.98%	774	0	774	1	774
55 101-403 Land Information Services	1.99	0.51%	400	0	400	0	400
56 101-426 Emerg Management	1.00	0.25%	201	0	201	0	201
57 101-427 LEPC	0.62	0.16%	125	0	125	0	125
58 101-430 Animal	1.00	0.25%	201	0	201	0	201
60 101-441 DPW	0.14	0.04%	28	0	28	0	28

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Public Officials Liability Allocations

Dept:27 677-087 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 101-648 Med Examiner	2.31	0.59%	\$464	\$0	\$464	\$0	\$465
65 101-681 Vets Burial	2.09	0.53%	420	0	420	0	420
70 208.0-XXX Parks	4.75	1.21%	955	0	955	1	955
71 211.0-326 Central Dispatch	22.53	5.73%	4,527	0	4,527	3	4,531
73 215.1-XXX Friend of the Court	17.62	4.48%	3,541	0	3,541	3	3,543
75 221.0-XXX Health	27.06	6.88%	5,438	0	5,438	4	5,442
80 230.0-676 Transportation	2.99	0.76%	601	0	601	0	601
81 230.0-677 Transportation	1.00	0.25%	201	0	201	0	201
82 240.0-XXX Multi Agency	0.10	0.03%	20	0	20	0	20
87 260 Indigent Defense	3.02	0.77%	607	0	607	0	607
90 264.0-362 Local Corrections	0.04	0.01%	8	0	8	0	8
102 279.0-151 SSSPP Grant	0.80	0.20%	161	0	161	0	161
105 279.0-301 Snowmobile Grant	0.01	0.00%	2	0	2	0	2
106 279.0-312 HIDTA	0.01	0.00%	2	0	2	0	2
108 279.0-335 Traffic Grant	0.78	0.20%	157	0	157	0	157
119 279.1-228 Victims Rights Grant	1.69	0.43%	340	0	340	0	340
120 280.1 Gunplain Twp	1.00	0.25%	201	0	201	0	201
121 280.4 Fillmore Township	0.29	0.07%	58	0	58	0	58
122 280.5 Casco Township	1.00	0.25%	201	0	201	0	201
123 280.6 Wayland Township	2.00	0.51%	402	0	402	0	402
125 280.8 Lee Township	0.49	0.12%	98	0	98	0	99
126 280.9 Salem/Leighton/Dorr	0.90	0.23%	181	0	181	0	181
127 281.1 Saugatuck City	1.06	0.27%	213	0	213	0	213
130 292.1-614 Comm Resc	3.70	0.94%	744	0	744	1	744
131 292.1-653 Diversion	1.00	0.25%	201	0	201	0	201
133 292.1-656 CC Admin	3.20	0.81%	643	0	643	0	644
134 292.1-661 Food Prep	2.87	0.73%	577	0	577	0	577
136 292.1-664 Juv Detention	16.21	4.12%	3,257	0	3,257	2	3,260
137 292.1-665 Comm Probation	4.98	1.27%	1,001	0	1,001	1	1,001
138 292.1-666 Cheever	14.68	3.73%	2,950	0	2,950	2	2,952
139 292.2 DHS	0.02	0.01%	4	0	4	0	4
141 293.0-681 Soldiers	0.98	0.25%	197	0	197	0	197
143 295.0-672 COA	1.60	0.41%	322	0	322	0	322
147 620.0-253 Tax Reversn	1.99	0.51%	400	0	400	0	400
148 639.0-275 Drain Equipment Revolving	1.08	0.27%	217	0	217	0	217
149 661.2 Fleet Management	0.03	0.01%	6	0	6	0	6
151 Other	0.66	0.17%	133	0	133	0	133

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Public Officials Liability Allocations

Dept:27 677-087 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	393.25	100.00%	79,024	0	79,024	49	79,073
Direct Bills					0		0
Total					\$79,024		\$79,073

Basis Units: FTE Count
Source: Payroll Data

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Auto Liability Allocations

Dept:27 677-087 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 101-258/259 Network/Phone	2	1.32%	\$1,503	\$0	\$1,503	\$0	\$1,503
14 101-265 Facility Management	10	6.62%	7,517	0	7,517	0	7,517
39 101-225 Equalization	1	0.66%	752	0	752	1	752
45 101-275 Drain	3	1.99%	2,255	0	2,255	2	2,257
47 101-301 Sheriff	70	46.36%	52,617	0	52,617	35	52,652
56 101-426 Emerg Management	3	1.99%	2,255	0	2,255	2	2,257
70 208.0-XXX Parks	6	3.97%	4,510	0	4,510	3	4,513
73 215.1-XXX Friend of the Court	1	0.66%	752	0	752	1	752
75 221.0-XXX Health	8	5.30%	6,013	0	6,013	4	6,017
80 230.0-676 Transportation	29	19.21%	21,798	0	21,798	15	21,813
130 292.1-614 Comm Resc	3	1.99%	2,255	0	2,255	2	2,257
137 292.1-665 Comm Probation	4	2.65%	3,007	0	3,007	2	3,009
138 292.1-666 Cheever	3	1.99%	2,255	0	2,255	2	2,257
144 512.0-671 MCF	2	1.32%	1,503	0	1,503	1	1,504
149 661.2 Fleet Management	6	3.97%	4,510	0	4,510	3	4,513
Subtotal	151	100.00%	113,502	0	113,502	70	113,572
Direct Bills					0		0
Total					\$113,502		\$113,572

Basis Units: Number of Insured Vehicles assigned by dept

Source: Vehicle Listing - MMRMA Report - Treasurer

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Allocation Summary

Dept:27 677-087 Insurance

Department	Property Insurance	General Liability	Law Enforcement Liability	Public Officials Liability	Auto Liability	Total
3 101-101 Bd of Commissioners	\$0	\$388	\$0	\$1,409	\$0	\$1,797
4 101-172 Administration	0	285	0	541	0	826
5 101-201 Finance	0	391	0	969	0	1,360
6 101-202 Audit	0	51	0	0	0	51
7 101-226 Human Resources	0	380	0	892	0	1,273
8 101-253 Treasurer	0	481	0	1,292	0	1,773
9 101-258/259 Network/Phone	0	1,355	0	1,670	1,503	4,528
10 101-261 FM Courthouse	28,506	314	0	502	0	29,322
11 101-262 FM 911 EOC	8,240	114	0	88	0	8,442
12 101-263 FM Human Services	16,258	255	0	340	0	16,852
13 101-264 MCF Building	12,874	215	0	0	0	13,089
14 101-265 Facility Management	137	613	0	1,672	7,517	9,939
15 101-266 Mail/Copy	0	181	0	201	0	382
16 101-267 MH ACC Connect	1,590	9	0	0	0	1,598
17 101-268 MH CMH Admin	1,795	25	0	0	0	1,820
18 101-269 Jail Building	45,496	660	0	277	0	46,433
19 101-270 Co Services Building	7,063	126	0	80	0	7,270
20 101-272 Dumont LK	0	56	0	0	0	56
21 101-273 Youth Home	5,061	57	0	0	0	5,118
22 101-316 Security	0	214	0	906	0	1,120
24 292.1 Child Care	0	5,201	0	0	0	5,201
25 296.1 County Fitness Center	0	8	0	0	0	8
27 677-087 Insurance	0	0	0	121	0	121
28 101-131 Circuit Court	0	658	0	1,997	0	2,655
29 101-136 District Court	0	1,386	0	3,956	0	5,341
30 101-147 Jury Board	0	4	0	6	0	10
31 101-148 Probate Court	0	452	0	951	0	1,403
32 101-149 Family Court	0	641	0	756	0	1,397
33 101-150 Guardian	0	32	0	0	0	32
34 101-151 Probate - Circuit Court	0	7	0	0	0	7
35 101-152 Probate - District Court	0	469	0	1,192	0	1,662
36 101-166 Family Counseling Services	0	9	0	0	0	9
37 101-191 Elections	0	89	0	183	0	272
38 101-215 Clerk	0	590	0	1,916	0	2,507
39 101-225 Equalization	0	434	0	967	752	2,154
40 101-229 Pros Attorney	0	1,202	0	2,799	0	4,001
41 101-236 Register of Deeds	0	294	0	835	0	1,129
42 101-257 Coop Ext	0	88	0	143	0	231
43 101-260 FM Animal	1,111	35	0	0	0	1,146
44 101-271 FAC	2,980	5	0	0	0	2,986
45 101-275 Drain	0	334	0	788	2,257	3,379

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Allocation Summary

Dept:27 677-087 Insurance

Department	Property Insurance	General Liability	Law Enforcement Liability	Public Officials Liability	Auto Liability	Total
46 101-291 Record Management	\$0	\$86	\$0	\$253	\$0	\$339
47 101-301 Sheriff	0	4,814	233,361	11,334	52,652	302,161
48 101-303 WEMET	0	119	0	58	0	178
49 101-304/305 SCAT	0	319	0	334	0	653
50 101-314 Reserves	0	51	0	652	0	703
51 101-315 Detective	0	712	0	756	0	1,468
52 101-331 Marine	0	115	0	199	0	314
53 101-351 Jail	0	3,970	0	6,839	0	10,809
54 101-352 Inmate Program	0	285	0	774	0	1,059
55 101-403 Land Information Services	0	169	0	400	0	570
56 101-426 Emerg Management	0	109	0	201	2,257	2,566
57 101-427 LEPC	0	33	0	125	0	158
58 101-430 Animal	0	68	0	201	0	269
59 101-431 Livestock	0	2	0	0	0	2
60 101-441 DPW	0	10	0	28	0	39
61 101-445 Drains Public	0	76	0	0	0	76
62 101-448 Remonumentation	0	87	0	0	0	87
63 101-636 Com Disease	0	1	0	0	0	1
64 101-648 Med Examiner	0	190	0	465	0	655
65 101-681 Vets Burial	0	105	0	420	0	525
66 101-728 Econ Development	0	47	0	0	0	47
67 101-851 Employee Other Fringe Benef	0	25	0	0	0	25
68 101-865 Insurance & Bonds	0	362	0	0	0	362
70 208.0-XXX Parks	1,159	337	0	955	4,513	6,964
71 211.0-326 Central Dispatch	0	2,378	0	4,531	0	6,908
73 215.1-XXX Friend of the Court	0	1,404	0	3,543	752	5,699
75 221.0-XXX Health	0	2,479	0	5,442	6,017	13,938
77 221.1 Solid Waste	0	781	0	0	0	781
80 230.0-676 Transportation	0	1,597	0	601	21,813	24,012
81 230.0-677 Transportation	0	50	0	201	0	251
82 240.0-XXX Multi Agency	0	3	0	20	0	23
83 2450/2455/2456 Public Improvement F	0	1,692	0	0	0	1,692
84 255.X Animal Shelter	0	50	0	0	0	50
85 256.0-236 Automation	0	221	0	0	0	221
87 260 Indigent Defense	0	1,442	0	607	0	2,049
88 263.0-426 Palisades	0	12	0	0	0	12
89 263.5-200 Concealed Weapons	0	3	0	0	0	3
90 264.0-362 Local Corrections	0	37	0	8	0	45
93 266 Justice Training Fund	0	10	0	0	0	10
95 269.0-145 Law Library	0	24	0	0	0	24
96 277.1 CDBG Loan Repayment	0	5	0	0	0	5

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

FY 2019
11/24/2020

Allocation Summary

Dept:27 677-087 Insurance

Department	Property Insurance	General Liability	Law Enforcement Liability	Public Officials Liability	Auto Liability	Total
102 279.0-151 SSSPP Grant	\$0	\$0	\$0	\$161	\$0	\$161
105 279.0-301 Snowmobile Grant	0	0	0	2	0	2
106 279.0-312 HIDTA	0	0	0	2	0	2
108 279.0-335 Traffic Grant	0	0	0	157	0	157
118 279.0-999 Grant-Other	0	485	0	0	0	485
119 279.1-228 Victims Rights Grant	0	129	0	340	0	469
120 280.1 Gunplain Twp	0	114	0	201	0	315
121 280.4 Fillmore Township	0	97	0	58	0	155
122 280.5 Casco Township	0	99	0	201	0	300
123 280.6 Wayland Township	0	200	0	402	0	602
125 280.8 Lee Township	0	79	0	99	0	177
126 280.9 Salem/Leighton/Dorr	0	220	0	181	0	401
127 281.1 Saugatuck City	0	293	0	213	0	506
130 292.1-614 Comm Resc	0	0	0	744	2,257	3,001
131 292.1-653 Diversion	0	0	0	201	0	201
133 292.1-656 CC Admin	0	0	0	644	0	644
134 292.1-661 Food Prep	0	0	0	577	0	577
136 292.1-664 Juv Detention	0	0	0	3,260	0	3,260
137 292.1-665 Comm Probation	0	0	0	1,001	3,009	4,010
138 292.1-666 Cheever	0	0	0	2,952	2,257	5,209
139 292.2 DHS	0	1	0	4	0	5
141 293.0-681 Soldiers	0	110	0	197	0	308
143 295.0-672 COA	0	2,500	0	322	0	2,822
144 512.0-671 MCF	0	0	0	0	1,504	1,504
147 620.0-253 Tax Reversn	0	0	0	400	0	400
148 639.0-275 Drain Equipment Revolving	0	95	0	217	0	312
149 661.2 Fleet Management	0	6	0	6	4,513	4,525
151 Other	1,026	0	0	133	0	1,159
Total	\$133,297	\$46,822	\$233,361	\$79,073	\$113,572	\$606,124



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
Combining Statement of Net Position
Internal Service Funds
December 31, 2019

	<u>Internal Service</u>		
	<u>6770 Self- Insurance</u>	<u>6612 Fleet Management</u>	<u>Total Internal Service Funds</u>
ASSETS			
<i>Current Assets</i>			
Cash and pooled investments	\$ 6,561,753	\$ 7	\$ 6,561,760
Accounts receivable	4,193	--	4,193
Prepays	301,916	--	301,916
Total Assets	<u>6,867,862</u>	<u>7</u>	<u>6,867,869</u>
LIABILITIES			
<i>Current Liabilities</i>			
Accounts payable	20,049	--	20,049
Accrued liabilities	238,532	--	238,532
Total Liabilities	<u>258,581</u>	<u>--</u>	<u>258,581</u>
NET POSITION			
<i>Unrestricted</i>	6,609,281	7	6,609,288
Total Net Position	<u>\$ 6,609,281</u>	<u>\$ 7</u>	<u>\$ 6,609,288</u>

Allegan County
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2019

	Internal Service		
	6770 Self- Insurance	6612 Fleet Management	Total Internal Service Funds
Operating Revenues			
Charges for services	\$ 5,083,173	\$ --	\$ 5,083,173
Other revenues	781,725	6,559	788,284
<i>Total Operating Revenues</i>	5,864,898	6,559	5,871,457
Operating Expenses			
Administrative expense	--	6,552	6,552
Insurance and employee benefits expense	5,334,281	--	5,334,281
<i>Total Operating Expenses</i>	5,334,281	6,552	5,340,833
<i>Operating Income (Loss)</i>	530,617	7	530,624
<i>Change In Net Position</i>	530,617	7	530,624
<i>Net Position at Beginning of Period</i>	6,078,664	--	6,078,664
<i>Net Position at End of Period</i>	\$ 6,609,281	\$ 7	\$ 6,609,288

Allegan County
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2019

	<u>Internal Service</u>		
	<u>6770 Self- Insurance</u>	<u>6612 Fleet Management</u>	<u>Total Internal Service Funds</u>
Cash Flows from Operating Activities			
Cash received from interfund charges	\$ 5,878,248	\$ 6,559	\$ 5,884,807
Cash payments for fleet management	-	(6,552)	(6,552)
Cash payments for insurance and employee benefits	(5,944,381)	-	(5,944,381)
Net Cash Provided (Used) by Operating Activities	<u>(66,133)</u>	<u>7</u>	<u>(66,126)</u>
Net Increase (Decrease) in Cash and Pooled Investments	(66,133)	7	(66,126)
<i>Cash and Pooled Investments - Beginning of Year</i>	6,627,886	-	6,627,886
Cash and Pooled Investments - End of Year	<u>\$ 6,561,753</u>	<u>\$ 7</u>	<u>\$ 6,561,760</u>
Reconciliation of Operating Income to			
Net Cash Provided (Used) by Operating Activities			
Operating Income	\$ 530,617	\$ 7	\$ 530,624
Adjustments to Reconcile Operating Income to			
Net Cash Provided (Used) by Operating Activities			
Changes in Assets and Liabilities			
Accounts receivable	13,350	-	13,350
Prepays	(18,397)	-	(18,397)
Accounts payable	(413,174)	-	(413,174)
Accrued liabilities	(178,529)	-	(178,529)
Net Cash Provided (Used) by Operating Activities	<u>\$ (66,133)</u>	<u>\$ 7</u>	<u>\$ (66,126)</u>