



Allegan County, Michigan

Cost Allocation Plan

- 2 CFR Part 200 Federal Plan -

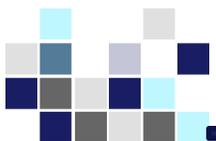
Based on Actual Expenditures for the Fiscal Year Ending December 31, 2020

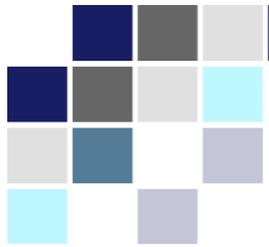
MGT CONSULTING | GREAT LAKES REGION
2343 DELTA ROAD | BAY CITY, MICHIGAN 48706



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Section 1: Introduction

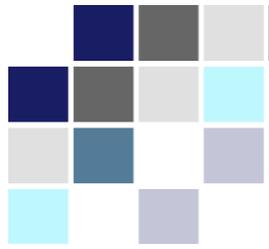
Introduction

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, 2020. 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

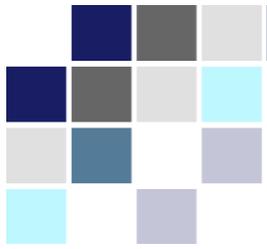
This is to certify that I have reviewed the indirect cost plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this plan are for the fiscal year ending December 31, 2020 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2022 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.

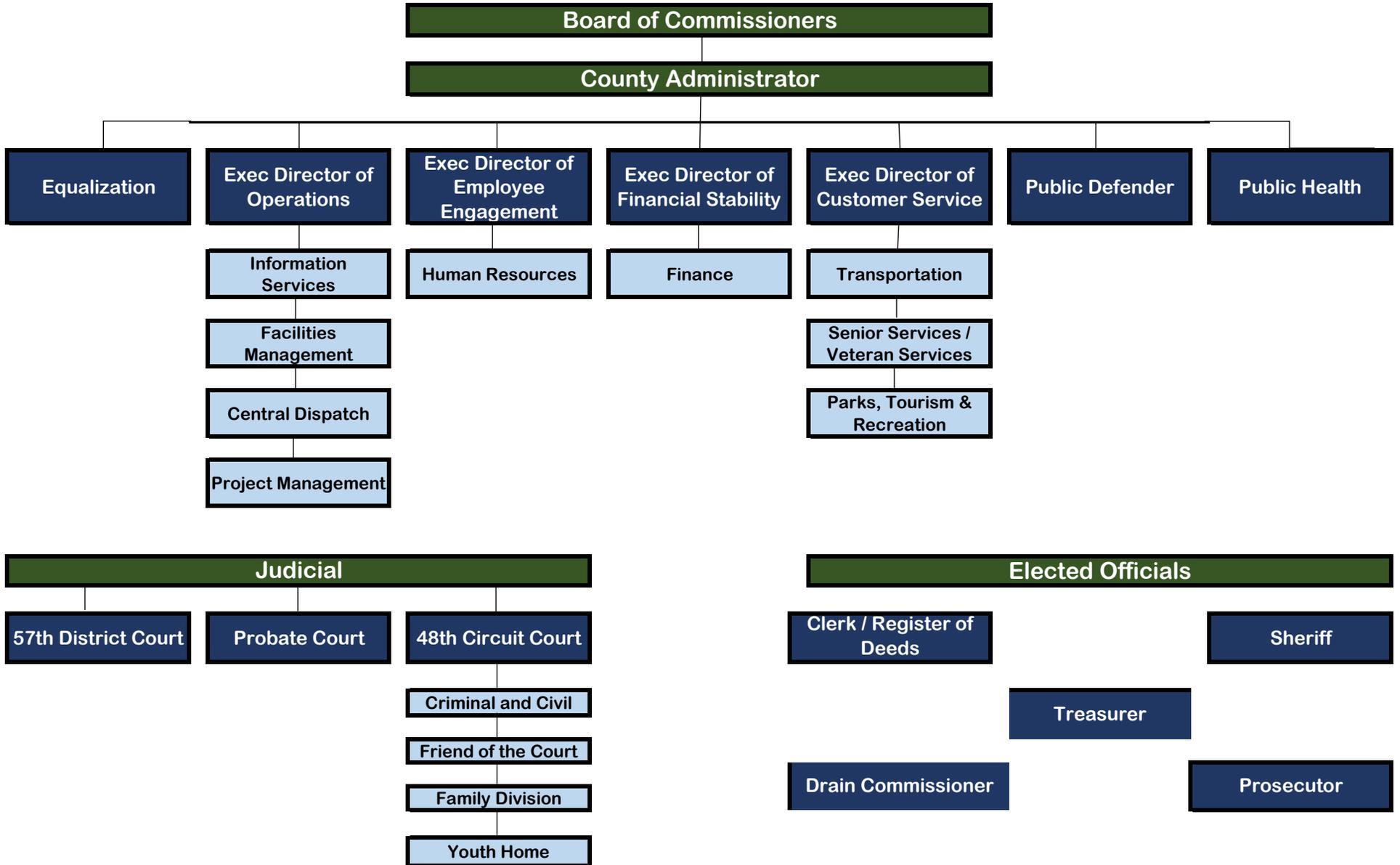
Allegan County, Michigan

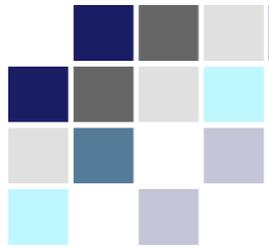
Signature:	<u>lorna nenciarini</u> <small>Digitally signed by lorna nenciarini; DN: cn=lorna nenciarini, o=allegan county, ou=finance department, email=lorna.nenciarini@allegancountymichigan.gov</small> Date: 2021.11.29 09:36:55 -0500
Name of Official:	<u>Lorna Nenciarini</u>
Title:	<u>Executive Director of Finance</u>
Date:	<u>November 29, 2021</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 FY 2020.

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

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

Process

A double-step-down allocation methodology is used to allocate the allowable costs of the central service departments. This methodology recognizes the cross support provided between central service departments. For

example, Accounting supports Information Technology by providing payroll, paying vouchers, and preparing a budget. Information Technology, however, also supports Accounting by providing software and hardware and by maintaining and administering various applications and systems.

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

Carry-Forward

2 CFR, Part 200 (formerly OMB Circular A-87) guidelines have several plan types which are acceptable under the federal procedures. This plan is considered a “fixed with carry-forward” plan. Under this procedure, total current year allocations are identified. The “fixed cost” amounts, identified as “Prior Year Allocations”, which are based on the costs claimed from a prior plan, are compared and the difference is computed and identified as the “Carry-Forward” amount. The current allocation plus the “Carry-Forward” are combined to identify the “Proposed Costs.” Proposed Costs are to be applied to the year the plan is being used for recovery. This procedure allows the governmental unit to recover or return any over or under recoveries claimed in the year of the plan.

Sections

Table of Contents

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the page lists the central service, or allocating, departments. Each central service department is broken down into

functions. Functions are the specific services provided by the department. The middle column lists the allocation base for each corresponding function. The column on the right side is the applicable page number.

Summary Schedule

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

Detail Schedules

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

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

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

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

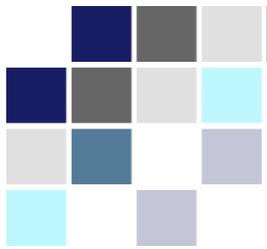
Incoming Costs (B) The support costs coming into the department from other central service, or allocating, departments.

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

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

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

Allocation Summary The summary of allocated costs by function



Section 5: 2 CFR Part 200 Cost Allocation Plan

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Summary Schedule

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1 Building Depreciation	\$26,270	\$12,557	\$0	\$6,037	\$14,325	\$0	\$0	\$8,633	\$0	\$0
2 Equipment Depreciation	4,429	3,155	1	953	1,857	0	0	1,406	0	107
3 101-101 Bd of Commissioners	1,916	4,275	9	1,326	2,030	37	21	1,494	35	699
4 101-172 Administration	4,755	10,610	21	3,292	5,039	92	52	3,709	87	1,735
5 101-201 Finance	3,962	4,284	170	4,851	3,877	1,239	492	2,109	76	3,102
6 101-202 Audit	673	1,502	3	466	713	13	7	525	12	246
7 101-226 Human Resources	9,475	22,958	12	4,613	6,332	0	0	7,091	0	1,221
8 101-253 Treasurer	3,390	3,665	146	4,150	3,317	1,060	421	1,804	65	2,654
9 101-258/259 Network/Phone	35,250	85,413	44	17,162	23,559	0	0	26,383	0	4,544
10 101-261 FM Courthouse	115,782	55,342	0	26,606	63,136	0	0	38,049	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	14,793	40,136	4,312	4,316	507	0	703	396	0	68
16 101-268 MH CMH Admin	0	0	0	0	0	0	0	0	0	0
17 101-269 Jail Building	0	0	0	0	0	0	31,404	0	0	0
18 101-270 Co Services Building	0	0	0	0	0	0	0	0	0	0
19 101-272 Dumont LK	0	0	0	0	0	0	0	0	0	0
20 101-273 Youth Home	0	0	0	0	7,214	0	0	0	0	0
21 101-316 Security	48,571	23,216	0	11,161	26,486	0	0	15,961	0	0
22 279.0 Grants	0	0	0	0	0	0	0	0	0	0
23 292.1 Child Care	0	0	0	0	0	0	0	0	0	0
24 296.1 County Fitness Center	376	912	0	183	252	0	0	282	0	49
25 677 Fringe Processing	932	2,258	1	454	623	0	0	698	0	120
26 677-087 Insurance	2,817	6,685	6	1,520	2,166	14	8	2,131	13	534
Total Current Allocations	273,392	276,968	4,725	87,090	161,431	2,455	33,107	110,670	288	15,079
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	\$273,392	\$276,968	\$4,725	\$87,090	\$161,431	\$2,455	\$33,107	\$110,670	\$288	\$15,079

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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	101-267 MH ACC Connect	101-271 FAC	101-275 Drain	101-291 Record Management
1 Building Depreciation	\$12,693	\$2,647	\$13,259	\$1,712	\$3,418	\$0	\$0	\$0	\$4,765	\$0
2 Equipment Depreciation	2,094	392	3,864	554	2	0	0	0	783	156
3 101-101 Bd of Commissioners	1,940	1,228	4,112	859	290	82	27	0	904	264
4 101-172 Administration	4,816	3,049	10,206	2,131	719	205	68	0	2,243	654
5 101-201 Finance	3,385	2,298	3,943	21,021	180	2,137	741	397	3,168	2,005
6 101-202 Audit	682	432	1,445	302	102	29	10	0	318	93
7 101-226 Human Resources	10,720	4,471	18,025	4,542	24	0	0	0	3,996	1,779
8 101-253 Treasurer	2,896	1,966	3,374	17,984	154	1,828	429	340	2,710	1,715
9 101-258/259 Network/Phone	39,883	16,633	67,060	16,897	88	0	0	0	14,868	6,618
10 101-261 FM Courthouse	55,943	0	58,439	7,546	0	0	0	0	21,002	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	14,468	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	11,273	23,004	0	0	0
15 101-266 Mail/Copy	14,042	1,710	6,557	4,605	2,256	0	0	0	11,530	99
16 101-268 MH CMH Admin	0	0	0	0	0	0	0	0	0	0
17 101-269 Jail Building	0	0	0	0	0	0	0	0	0	0
18 101-270 Co Services Building	0	12,361	0	0	0	0	0	0	0	0
19 101-272 Dumont LK	0	0	0	0	0	2,762	0	0	0	0
20 101-273 Youth Home	0	0	0	0	0	0	0	0	0	0
21 101-316 Security	23,468	0	24,515	3,166	0	0	0	0	8,810	0
22 279.0 Grants	0	0	0	0	0	0	0	0	0	0
23 292.1 Child Care	0	0	0	0	0	0	0	0	0	0
24 296.1 County Fitness Center	426	178	716	180	1	0	0	0	159	71
25 677 Fringe Processing	1,055	440	1,773	447	2	0	0	0	393	175
26 677-087 Insurance	3,101	2,261	5,535	1,327	115	1,554	10	4,085	3,651	492
Total Current Allocations	177,143	50,064	222,821	83,274	21,817	19,871	24,289	4,822	79,300	14,121
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	\$177,143	\$50,064	\$222,821	\$83,274	\$21,817	\$19,871	\$24,289	\$4,822	\$79,300	\$14,121

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Department	101-301 Sheriff	101-303 WEMET	101-304/305 SCAT	101-314 Reserves	101-315 Detective	101-331 Marine	101-351 Jail	101-352 Inmate Program	101-403 Land Information Services	101-426 Emerg Management
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$892	\$0
2 Equipment Depreciation	4,804	117	312	131	557	190	3,581	432	207	104
3 101-101 Bd of Commissioners	14,431	317	974	112	2,050	345	12,407	945	533	350
4 101-172 Administration	35,820	788	2,417	277	5,089	856	30,796	2,347	1,324	869
5 101-201 Finance	19,328	1,778	3,565	1,069	4,236	2,449	11,593	3,442	2,080	4,397
6 101-202 Audit	5,071	112	342	39	720	121	4,359	332	187	123
7 101-226 Human Resources	54,739	1,328	3,558	1,494	6,344	2,170	40,805	4,921	2,360	1,186
8 101-253 Treasurer	16,536	1,521	3,050	914	3,624	2,095	9,918	2,945	1,780	3,762
9 101-258/259 Network/Phone	203,650	4,941	13,235	5,559	23,603	8,074	151,811	18,309	8,780	4,412
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	11,549
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	7,538	74	199	83	354	121	2,279	275	138	131
16 101-268 MH CMH Admin	0	0	0	0	0	0	0	0	0	0
17 101-269 Jail Building	87,996	0	95,429	0	81,587	52,071	656,405	0	0	39,977
18 101-270 Co Services Building	0	0	0	0	0	0	0	0	4,164	0
19 101-272 Dumont LK	0	0	0	0	0	0	0	0	0	0
20 101-273 Youth Home	0	0	0	0	0	0	0	0	0	0
21 101-316 Security	0	0	0	0	0	0	0	0	0	0
22 279.0 Grants	0	0	0	0	0	0	0	0	0	0
23 292.1 Child Care	0	0	0	0	0	0	0	0	0	0
24 296.1 County Fitness Center	2,175	53	141	59	252	86	1,621	196	94	47
25 677 Fringe Processing	5,385	131	350	147	624	213	4,014	484	232	117
26 677-087 Insurance	359,999	413	1,154	372	2,176	610	13,702	1,444	723	2,821
Total Current Allocations	817,471	11,573	124,727	10,256	131,219	69,402	943,292	36,072	23,494	69,845
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	\$817,471	\$11,573	\$124,727	\$10,256	\$131,219	\$69,402	\$943,292	\$36,072	\$23,494	\$69,845

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Department	101-427 LEPC	101-430 Animal	101-431 Livestock	101-441 DPW	101-445 Drains Public	101-448 Remonumentation	101-636 Com Disease	101-648 Med Examiner	101-681 Vets Burial	101-728 Econ Development
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	68	132	0	21	0	0	0	0	164	0
3 101-101 Bd of Commissioners	100	290	0	33	132	218	1	724	320	146
4 101-172 Administration	248	721	0	82	327	540	2	1,797	795	362
5 101-201 Finance	1,749	2,525	0	1,939	76	274	47	2,402	2,184	9
6 101-202 Audit	35	102	0	12	46	76	0	254	113	51
7 101-226 Human Resources	771	1,506	0	237	0	0	0	0	1,874	0
8 101-253 Treasurer	1,497	2,160	0	1,658	65	235	40	2,055	1,869	8
9 101-258/259 Network/Phone	2,868	5,603	0	882	0	0	0	0	6,971	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	43	137	0	13	0	0	0	0	105	0
16 101-268 MH CMH Admin	0	0	0	0	0	0	0	0	0	0
17 101-269 Jail Building	0	0	0	0	0	0	0	0	0	0
18 101-270 Co Services Building	0	0	0	0	0	0	0	0	0	0
19 101-272 Dumont LK	0	0	0	0	0	0	0	0	0	0
20 101-273 Youth Home	0	0	0	0	0	0	0	0	0	0
21 101-316 Security	0	0	0	0	0	0	0	0	0	0
22 279.0 Grants	0	0	0	0	0	0	0	0	0	0
23 292.1 Child Care	0	0	0	0	0	0	0	0	0	0
24 296.1 County Fitness Center	31	60	0	9	0	0	0	0	74	0
25 677 Fringe Processing	76	148	0	23	0	0	0	0	184	0
26 677-087 Insurance	208	442	0	65	50	82	0	274	535	55
Total Current Allocations	7,692	13,827	0	4,975	695	1,425	92	7,506	15,189	631
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	\$7,692	\$13,827	\$0	\$4,975	\$695	\$1,425	\$92	\$7,506	\$15,189	\$631

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Department	101-851 Employee Other Fringe Benefits	101-865 Insurance & Bonds	201.0-449 Road Comm	208.0-XXX Parks	211.0-326 Central Dispatch	211.8 Central Dispatch CIP	215.1-XXX Friend of the Court	FOC DP	221.0-XXX Health	221.0-XXX Health Space
1 Building Depreciation	\$0	\$0	\$0	\$2,069	\$0	\$0	\$9,333	\$0	\$0	\$21,893
2 Equipment Depreciation	0	0	0	475	2,448	0	10,126	0	3,243	0
3 101-101 Bd of Commissioners	69	1,122	0	1,000	7,740	0	4,525	0	9,184	0
4 101-172 Administration	171	2,784	0	2,481	19,212	0	11,231	0	22,796	0
5 101-201 Finance	170	113	1,693	15,574	5,636	492	4,416	0	64,529	0
6 101-202 Audit	24	394	0	351	2,720	0	1,590	0	3,227	0
7 101-226 Human Resources	0	0	0	5,407	27,891	0	21,025	0	36,951	0
8 101-253 Treasurer	146	97	4,127	6,154	614	577	3,317	0	47,847	0
9 101-258/259 Network/Phone	0	0	0	20,118	103,766	0	4,758	73,463	137,472	0
10 101-261 FM Courthouse	0	0	0	0	0	0	41,133	0	0	0
11 101-262 FM 911 EOC	0	0	0	0	120,487	0	0	0	0	0
12 101-263 FM Human Services	0	0	0	3,248	0	0	0	0	0	92,664
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	891	1,596	0	25,200	0	9,878	0
16 101-268 MH CMH Admin	0	0	0	0	0	0	0	0	0	0
17 101-269 Jail Building	0	0	0	0	0	0	0	0	0	0
18 101-270 Co Services Building	0	0	0	6,077	0	0	0	0	0	0
19 101-272 Dumont LK	0	0	0	0	0	0	0	0	0	0
20 101-273 Youth Home	0	0	0	0	0	0	0	0	0	0
21 101-316 Security	0	0	0	0	0	0	17,255	0	0	0
22 279.0 Grants	0	0	0	0	0	0	0	0	0	0
23 292.1 Child Care	0	0	0	0	0	0	0	0	0	0
24 296.1 County Fitness Center	0	0	0	215	1,108	0	835	0	1,468	0
25 677 Fringe Processing	0	0	0	78	404	0	304	0	535	0
26 677-087 Insurance	26	424	0	8,795	9,086	0	7,162	0	18,103	0
Total Current Allocations	606	4,934	5,820	72,934	302,707	1,069	162,211	73,463	355,233	114,557
Less: Prior Year Allocations	0	0	0	0	0	0	161,712	74,794	326,384	119,307
Carry-Forward	0	0	0	0	0	0	499	(1,331)	28,849	(4,750)
Proposed Costs	\$606	\$4,934	\$5,820	\$72,934	\$302,707	\$1,069	\$162,710	\$72,132	\$384,081	\$109,808

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Department	221.1 Solid Waste	222.X-649 Community Mental Health	222.X-649 CMH Space	230.0-676 Transportation	230.0-677 Transportation	240.0-XXX Multi Agency	2450/2455/2 456 Public Improvement Fund	255.X Animal Shelter	256.0-236 Automation	258 Sick/Vacation Liability
1 Building Depreciation	\$0	\$0	\$24,040	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	316	104	0	0	0	0	0
3 101-101 Bd of Commissioners	2,574	0	0	4,491	180	13	7,593	231	98	0
4 101-172 Administration	6,389	0	0	11,147	446	33	18,847	574	244	0
5 101-201 Finance	9,702	0	0	9,702	1,853	227	2,619	246	955	28
6 101-202 Audit	904	0	0	1,578	63	5	2,668	81	35	0
7 101-226 Human Resources	0	0	0	3,605	1,186	0	0	0	0	0
8 101-253 Treasurer	2,371	0	0	2,027	37	147	528	467	7,014	12
9 101-258/259 Network/Phone	0	0	0	13,412	4,412	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	45,307	0	0	0	0	0	0
15 101-266 Mail/Copy	140	0	0	261	66	0	0	0	0	0
16 101-268 MH CMH Admin	0	0	43,372	0	0	0	0	0	0	0
17 101-269 Jail Building	0	0	0	0	0	0	0	0	0	0
18 101-270 Co Services Building	0	0	112,268	0	0	0	0	0	0	0
19 101-272 Dumont LK	0	0	0	0	0	0	0	0	0	0
20 101-273 Youth Home	0	0	0	0	0	0	0	0	0	0
21 101-316 Security	0	0	0	0	0	0	0	0	0	0
22 279.0 Grants	0	0	0	0	0	0	0	0	0	0
23 292.1 Child Care	0	0	0	0	0	0	0	0	0	0
24 296.1 County Fitness Center	0	0	0	143	47	0	0	0	0	0
25 677 Fringe Processing	0	0	0	52	17	0	0	0	0	0
26 677-087 Insurance	974	0	0	25,953	330	5	2,872	87	37	0
Total Current Allocations	23,054	0	179,680	117,995	8,742	430	35,128	1,687	8,384	41
Less: Prior Year Allocations	0	0	226,763	0	0	0	0	0	0	0
Carry-Forward	0	0	(47,083)	0	0	0	0	0	0	0
Proposed Costs	\$23,054	\$0	\$132,597	\$117,995	\$8,742	\$430	\$35,128	\$1,687	\$8,384	\$41

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Department	260 Indigent Defense	263.0-426 Palisades	263.5-200 Concealed Weapons	264.0-362 Local Corrections	265.0-301 Drug Law	265.1 Drug Law Enforcement	266 Justice Training Fund	266.0-320 Shelter Training	269.0-145 Law Library	279.0-135 Veterans Treatment Court Grant
1 Building Depreciation	\$2,109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	786	0	2	8	0	0	0	0	0	0
3 101-101 Bd of Commissioners	6,116	39	11	95	0	0	21	0	0	149
4 101-172 Administration	15,181	98	27	236	0	0	51	0	0	370
5 101-201 Finance	44,368	473	293	312	0	0	85	0	700	388
6 101-202 Audit	2,149	14	4	33	0	0	7	0	0	52
7 101-226 Human Resources	8,230	0	24	95	0	0	0	0	0	0
8 101-253 Treasurer	172	12	4,459	209	12	25	37	0	184	233
9 101-258/259 Network/Phone	30,618	0	88	353	0	0	0	0	0	0
10 101-261 FM Courthouse	3,108	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	5,943	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	559	0	1	5	0	0	0	0	0	0
16 101-268 MH CMH Admin	0	0	0	0	0	0	0	0	0	0
17 101-269 Jail Building	0	0	0	0	0	0	0	0	0	0
18 101-270 Co Services Building	0	0	0	0	0	0	0	0	0	0
19 101-272 Dumont LK	0	0	0	0	0	0	0	0	0	0
20 101-273 Youth Home	0	0	0	0	0	0	0	0	0	0
21 101-316 Security	1,304	0	0	0	0	0	0	0	0	0
22 279.0 Grants	0	0	0	0	0	0	0	0	0	8
23 292.1 Child Care	0	0	0	0	0	0	0	0	0	0
24 296.1 County Fitness Center	327	0	1	4	0	0	0	0	0	0
25 677 Fringe Processing	119	0	0	1	0	0	0	0	0	0
26 677-087 Insurance	5,748	15	9	57	0	0	8	0	0	56
Total Current Allocations	126,838	651	4,920	1,408	12	25	208	0	884	1,257
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	\$126,838	\$651	\$4,920	\$1,408	\$12	\$25	\$208	\$0	\$884	\$1,257

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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	279.0-146 Sobriety Court Grant - State	279.0-151 SSSPP Grant	279.0-191 Elections	279.0-275 Drain Commissioner	279.0-301 Snowmobile Grant	279.0-312 HIDTA
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	104	0	0	9	5
3 101-101 Bd of Commissioners	0	188	96	196	2	324	0	0	16	13
4 101-172 Administration	0	466	239	486	5	805	0	0	40	31
5 101-201 Finance	0	473	605	416	66	3,187	0	76	331	530
6 101-202 Audit	0	66	34	69	1	114	0	0	6	4
7 101-226 Human Resources	0	0	0	0	0	1,186	0	0	107	59
8 101-253 Treasurer	0	332	135	332	25	49	0	209	160	37
9 101-258/259 Network/Phone	0	0	0	0	0	4,412	0	0	397	221
10 101-261 FM Courthouse	0	0	0	0	0	0	0	0	0	0
11 101-262 FM 911 EOC	0	0	0	0	0	0	0	0	0	0
12 101-263 FM Human Services	0	0	0	0	0	0	0	0	0	0
13 101-264 MCF Building	0	0	0	0	0	0	0	0	0	0
14 101-265 Facility Management	0	0	0	0	0	0	0	0	0	0
15 101-266 Mail/Copy	0	0	0	0	0	66	0	0	6	3
16 101-268 MH CMH Admin	0	0	0	0	0	0	0	0	0	0
17 101-269 Jail Building	0	0	0	0	0	0	0	0	0	0
18 101-270 Co Services Building	0	0	0	0	0	0	0	0	0	0
19 101-272 Dumont LK	0	0	0	0	0	0	0	0	0	0
20 101-273 Youth Home	0	0	0	0	0	0	0	0	0	0
21 101-316 Security	0	0	0	0	0	0	0	0	0	0
22 279.0 Grants	0	10	13	9	1	66	0	2	7	11
23 292.1 Child Care	0	0	0	0	0	0	0	0	0	0
24 296.1 County Fitness Center	0	0	0	0	0	47	0	0	4	2
25 677 Fringe Processing	0	0	0	0	0	17	0	0	2	1
26 677-087 Insurance	0	71	36	74	1	384	0	0	30	18
Total Current Allocations	0	1,605	1,158	1,581	101	10,762	0	286	1,114	935
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	\$0	\$1,605	\$1,158	\$1,581	\$101	\$10,762	\$0	\$286	\$1,114	\$935

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Department	279.0-317 FBI CETF	279.0-335 Traffic Grant	279.0-336 Highway Safety - Seatbelt Grant	279.0-337 CMH Tobacco	279.0-338 Underage Drinking	279.0-340 Medical Marihuana	279.0-351 Jail CCAB	279.0-352 State Criminal Alien Assistance	279.0-420 Hazard Mitigation Grant	279.0-428 Homeland
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	6	12	0	1	0	0	0	0	0	0
3 101-101 Bd of Commissioners	24	52	1	0	0	160	150	0	0	26
4 101-172 Administration	60	129	1	0	0	397	373	0	0	65
5 101-201 Finance	530	709	38	76	76	303	747	38	76	76
6 101-202 Audit	8	18	0	0	0	56	53	0	0	9
7 101-226 Human Resources	71	142	0	12	0	0	0	0	0	0
8 101-253 Treasurer	86	49	12	0	0	49	172	0	61	25
9 101-258/259 Network/Phone	265	529	0	44	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	4	8	0	1	0	0	0	0	0	0
16 101-268 MH CMH Admin	0	0	0	0	0	0	0	0	0	0
17 101-269 Jail Building	0	0	0	0	0	0	0	0	0	0
18 101-270 Co Services Building	0	0	0	0	0	0	0	0	0	0
19 101-272 Dumont LK	0	0	0	0	0	0	0	0	0	0
20 101-273 Youth Home	0	0	0	0	0	0	0	0	0	0
21 101-316 Security	0	0	0	0	0	0	0	0	0	0
22 279.0 Grants	11	15	1	2	2	6	15	1	2	2
23 292.1 Child Care	0	0	0	0	0	0	0	0	0	0
24 296.1 County Fitness Center	3	6	0	0	0	0	0	0	0	0
25 677 Fringe Processing	1	2	0	0	0	0	0	0	0	0
26 677-087 Insurance	25	51	0	3	0	60	57	0	0	10
Total Current Allocations	1,094	1,724	53	138	77	1,032	1,568	39	139	213
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$1,094	\$1,724	\$53	\$138	\$77	\$1,032	\$1,568	\$39	\$139	\$213

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Department	279.0-642 CESF - COVID19	CBDG Cares COVID19	279.0-753 DNR Waterways Grant	279.0-999 Grant-Other	279.1-228 Victims Rights Grant	280.1 Gunplain Twp	280.4 Fillmore Township	280.5 Casco Township	280.6 Wayland Township	280.7 DARE
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	248	104	104	104	225	0
3 101-101 Bd of Commissioners	388	377	131	0	451	296	270	295	567	0
4 101-172 Administration	963	935	325	0	1,119	735	670	731	1,409	0
5 101-201 Finance	359	388	66	0	2,771	2,184	2,307	1,626	2,487	217
6 101-202 Audit	136	132	46	0	158	104	95	104	199	0
7 101-226 Human Resources	0	0	0	0	2,822	1,186	1,186	1,186	2,561	0
8 101-253 Treasurer	25	37	49	0	49	295	442	295	197	0
9 101-258/259 Network/Phone	0	0	0	0	10,500	4,412	4,412	4,412	9,530	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	7,032	0	0	0	158	66	66	66	143	0
16 101-268 MH CMH Admin	0	0	0	0	0	0	0	0	0	0
17 101-269 Jail Building	0	0	0	0	0	0	0	0	0	0
18 101-270 Co Services Building	0	0	0	0	0	0	0	0	0	0
19 101-272 Dumont LK	0	0	0	0	0	0	0	0	0	0
20 101-273 Youth Home	0	0	0	0	0	0	0	0	0	0
21 101-316 Security	0	0	0	0	0	0	0	0	0	0
22 279.0 Grants	0	0	1	0	57	0	0	0	0	0
23 292.1 Child Care	0	0	0	0	0	0	0	0	0	0
24 296.1 County Fitness Center	0	0	0	0	112	47	47	47	102	0
25 677 Fringe Processing	0	0	0	0	41	17	17	17	37	0
26 677-087 Insurance	147	142	50	0	794	374	364	373	780	0
Total Current Allocations	9,050	2,010	668	0	19,281	9,821	9,981	9,256	18,237	217
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$9,050	\$2,010	\$668	\$0	\$19,281	\$9,821	\$9,981	\$9,256	\$18,237	\$217

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Department	280.8 Lee Township	280.9 Salem/Leighton/Dorr	281.1 Saugatuck City	280.X-301 Road Patrol	289.5-259 Technology Contracts	292.1-292 CCF	292.1-614 Comm Resc	292.1-653 Diversion	292.1-654 Casa	292.1-656 CC Admin
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	104	204	324	0	29	0	348	104	0	429
3 101-101 Bd of Commissioners	265	607	867	0	45	0	0	0	0	0
4 101-172 Administration	657	1,507	2,151	0	111	0	0	0	0	0
5 101-201 Finance	2,128	2,808	3,035	0	539	0	3,499	1,428	123	3,017
6 101-202 Audit	93	213	305	0	16	0	0	0	0	0
7 101-226 Human Resources	1,186	2,324	3,688	0	332	0	3,961	1,186	0	4,886
8 101-253 Treasurer	295	467	147	0	86	0	725	295	283	295
9 101-258/259 Network/Phone	4,412	8,647	13,721	0	1,235	0	14,735	4,412	0	18,177
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	66	130	206	0	19	0	221	66	0	273
16 101-268 MH CMH Admin	0	0	0	0	0	0	0	0	0	0
17 101-269 Jail Building	0	0	0	0	0	0	0	0	0	0
18 101-270 Co Services Building	0	0	0	0	0	0	0	0	0	0
19 101-272 Dumont LK	0	0	0	0	0	0	0	0	0	0
20 101-273 Youth Home	0	0	0	0	0	0	2,957	0	0	3,568
21 101-316 Security	0	0	0	0	0	0	0	0	0	0
22 279.0 Grants	0	0	0	0	0	0	0	0	0	0
23 292.1 Child Care	0	0	0	0	0	0	4,316	993	843	11,248
24 296.1 County Fitness Center	47	92	147	0	13	0	157	47	0	194
25 677 Fringe Processing	17	34	53	0	5	0	57	17	0	71
26 677-087 Insurance	362	743	1,142	0	90	0	3,301	262	0	1,079
Total Current Allocations	9,631	17,777	25,785	0	2,520	0	34,277	8,810	1,249	43,235
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$9,631	\$17,777	\$25,785	\$0	\$2,520	\$0	\$34,277	\$8,810	\$1,249	\$43,235

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Department	292.1-661 Food Prep	292.1-662 Foster Care	292.1-664 Juv Detention	292.1-665 Comm Probation	292.1-666 Cheever	292.2 DHS	292.2 DHS Space	293.0-681 Soldiers	294.0-684 Veterans Trust Board	295.0-672 COA
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$36,968	\$0	\$867	\$743
2 Equipment Depreciation	272	0	1,601	518	1,549	1	0	79	0	266
3 101-101 Bd of Commissioners	0	0	0	0	0	0	0	370	0	7,444
4 101-172 Administration	0	0	0	0	0	0	0	919	0	18,478
5 101-201 Finance	4,775	690	7,319	3,007	8,076	199	0	3,083	0	6,742
6 101-202 Audit	0	0	0	0	0	0	0	130	0	2,616
7 101-226 Human Resources	3,095	0	18,238	5,906	17,645	12	0	901	0	3,036
8 101-253 Treasurer	442	1,708	1,572	442	1,990	0	0	147	0	3,427
9 101-258/259 Network/Phone	11,515	0	67,854	21,971	65,648	44	0	3,353	0	11,294
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	156,468	0	3,671	3,145
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	173	0	1,019	330	986	1	0	393	0	170
16 101-268 MH CMH Admin	0	0	0	0	0	0	0	0	0	0
17 101-269 Jail Building	0	0	0	0	0	0	0	0	0	0
18 101-270 Co Services Building	0	0	0	0	0	0	0	0	0	0
19 101-272 Dumont LK	0	0	0	0	0	0	0	0	0	0
20 101-273 Youth Home	6,819	0	48,306	0	36,563	0	0	0	0	0
21 101-316 Security	0	0	0	0	0	0	0	0	0	0
22 279.0 Grants	0	0	0	0	0	0	0	0	0	0
23 292.1 Child Care	2,728	5,257	14,034	5,264	15,433	0	0	0	0	0
24 296.1 County Fitness Center	123	0	725	235	701	0	0	36	0	121
25 677 Fringe Processing	45	0	264	85	255	0	0	13	0	44
26 677-087 Insurance	683	0	4,026	4,539	6,322	3	0	339	0	3,486
Total Current Allocations	30,670	7,655	164,957	42,297	155,168	260	193,436	9,764	4,538	61,013
Less: Prior Year Allocations	0	0	174,613	42,967	167,149	0	0	0	0	0
Carry-Forward	0	0	(9,656)	(670)	(11,981)	0	0	0	0	0
Proposed Costs	\$30,670	\$7,655	\$155,302	\$41,627	\$143,186	\$260	\$193,436	\$9,764	\$4,538	\$61,013

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Department	512.0-671 MCF	512.0-671 MCF Space	595 Commissary	620.0-253 Tax Reversn	639.0-275 Drain Equipment Revolving	661.2 Fleet Management	Michigan Works	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$9,072	\$3,511	\$0	\$217,812
2 Equipment Depreciation	0	0	0	180	125	4	0	64	0	55,209
3 101-101 Bd of Commissioners	0	0	0	0	0	41	0	0	0	114,887
4 101-172 Administration	0	0	0	0	0	101	0	0	0	285,169
5 101-201 Finance	0	0	113	0	3,915	2,723	0	0	0	371,129
6 101-202 Audit	0	0	0	0	0	14	0	0	0	40,369
7 101-226 Human Resources	0	0	0	2,052	1,423	47	0	0	0	403,402
8 101-253 Treasurer	221	0	405	0	0	455	0	0	0	207,146
9 101-258/259 Network/Phone	0	0	0	7,632	5,294	176	0	0	0	1,500,815
10 101-261 FM Courthouse	0	0	0	0	0	0	0	3,108	0	489,193
11 101-262 FM 911 EOC	0	0	0	0	0	0	0	0	0	132,035
12 101-263 FM Human Services	0	0	0	0	0	0	38,399	5,943	0	323,948
13 101-264 MCF Building	0	356,108	0	0	0	0	0	0	0	356,108
14 101-265 Facility Management	0	0	0	0	0	0	0	0	0	79,584
15 101-266 Mail/Copy	0	0	0	115	79	3	0	0	0	167,990
16 101-268 MH CMH Admin	0	0	0	0	0	0	0	0	0	43,372
17 101-269 Jail Building	0	0	0	0	0	0	0	0	0	1,044,870
18 101-270 Co Services Building	0	0	0	0	0	0	0	6,546	0	141,416
19 101-272 Dumont LK	0	13,792	0	0	0	0	0	0	0	16,555
20 101-273 Youth Home	0	0	0	0	0	0	0	0	0	105,425
21 101-316 Security	0	0	0	0	0	0	0	1,304	0	205,217
22 279.0 Grants	0	0	0	0	0	0	0	0	0	240
23 292.1 Child Care	0	0	0	0	0	0	0	0	0	60,116
24 296.1 County Fitness Center	0	0	0	81	57	2	0	0	0	16,026
25 677 Fringe Processing	0	0	0	30	21	1	0	0	0	24,175
26 677-087 Insurance	1,618	0	0	453	314	4,879	0	1,382	0	541,768
Total Current Allocations	1,839	369,900	519	10,543	11,228	8,446	47,471	21,858	0	6,943,976
Less: Prior Year Allocations	101,573	480,650	0	0	0	0	0	0	0	1,875,912
Carry-Forward	(99,734)	(110,750)	0	0	0	0	0	0	0	(256,607)
Proposed Costs	\$(97,895)	\$259,150	\$519	\$10,543	\$11,228	\$8,446	\$47,471	\$21,858	\$0	\$6,687,369

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Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
27 101-131 Circuit Court	273,392	0	0	0	273,392
28 101-136 District Court	276,968	0	0	0	276,968
29 101-147 Jury Board	4,725	0	0	0	4,725
30 101-148 Probate Court	87,090	0	0	0	87,090
31 101-149 Family Court	161,431	0	0	0	161,431
32 101-150 Guardian	2,455	0	0	0	2,455
33 101-151 Probate - Circuit Court	33,107	0	0	0	33,107
34 101-152 Probate - District Court	110,670	0	0	0	110,670
35 101-166 Family Counseling Services	288	0	0	0	288
36 101-191 Elections	15,079	0	0	0	15,079
37 101-215 Clerk	177,143	0	0	0	177,143
38 101-225 Equalization	50,064	0	0	0	50,064
39 101-229 Pros Attorney	222,821	0	0	0	222,821
40 101-236 Register of Deeds	83,274	0	0	0	83,274
41 101-257 Coop Ext	21,817	0	0	0	21,817
42 101-260 FM Animal	19,871	0	0	0	19,871
43 101-267 MH ACC Connect	24,289	0	0	0	24,289
44 101-271 FAC	4,822	0	0	0	4,822
45 101-275 Drain	79,300	0	0	0	79,300
46 101-291 Record Management	14,121	0	0	0	14,121
47 101-301 Sheriff	817,471	0	0	0	817,471
48 101-303 WEMET	11,573	0	0	0	11,573
49 101-304/305 SCAT	124,727	0	0	0	124,727
50 101-314 Reserves	10,256	0	0	0	10,256
51 101-315 Detective	131,219	0	0	0	131,219
52 101-331 Marine	69,402	0	0	0	69,402
53 101-351 Jail	943,292	0	0	0	943,292
54 101-352 Inmate Program	36,072	0	0	0	36,072
55 101-403 Land Information Services	23,494	0	0	0	23,494
56 101-426 Emerg Management	69,845	0	0	0	69,845
57 101-427 LEPC	7,692	0	0	0	7,692
58 101-430 Animal	13,827	0	0	0	13,827
59 101-431 Livestock	0	0	0	0	0
60 101-441 DPW	4,975	0	0	0	4,975
61 101-445 Drains Public	695	0	0	0	695
62 101-448 Remonumentation	1,425	0	0	0	1,425
63 101-636 Com Disease	92	0	0	0	92
64 101-648 Med Examiner	7,506	0	0	0	7,506
65 101-681 Vets Burial	15,189	0	0	0	15,189
66 101-728 Econ Development	631	0	0	0	631

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Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
67 101-851 Employee Other Fringe Benef	606	0	0	0	606
68 101-865 Insurance & Bonds	4,934	0	0	0	4,934
69 201.0-449 Road Comm	5,820	0	0	0	5,820
70 208.0-XXX Parks	72,934	0	0	0	72,934
71 211.0-326 Central Dispatch	302,707	0	0	0	302,707
72 211.8 Central Dispatch CIP	1,069	0	0	0	1,069
73 215.1-XXX Friend of the Court	162,211	161,712	499	0	162,710
74 FOC DP	73,463	74,794	(1,331)	0	72,132
75 221.0-XXX Health	355,233	326,384	28,849	0	384,081
76 221.0-XXX Health Space	114,557	119,307	(4,750)	0	109,808
77 221.1 Solid Waste	23,054	0	0	0	23,054
78 222.X-649 Community Mental Health	0	0	0	0	0
79 222.X-649 CMH Space	179,680	226,763	(47,083)	0	132,597
80 230.0-676 Transportation	117,995	0	0	0	117,995
81 230.0-677 Transportation	8,742	0	0	0	8,742
82 240.0-XXX Multi Agency	430	0	0	0	430
83 2450/2455/2456 Public Improvement F	35,128	0	0	0	35,128
84 255.X Animal Shelter	1,687	0	0	0	1,687
85 256.0-236 Automation	8,384	0	0	0	8,384
86 258 Sick/Vacation Liability	41	0	0	0	41
87 260 Indigent Defense	126,838	0	0	0	126,838
88 263.0-426 Palisades	651	0	0	0	651
89 263.5-200 Concealed Weapons	4,920	0	0	0	4,920
90 264.0-362 Local Corrections	1,408	0	0	0	1,408
91 265.0-301 Drug Law	12	0	0	0	12
92 265.1 Drug Law Enforcement	25	0	0	0	25
93 266 Justice Training Fund	208	0	0	0	208
94 266.0-320 Shelter Training	0	0	0	0	0
95 269.0-145 Law Library	884	0	0	0	884
96 279.0-135 Veterans Treatment Court C	1,257	0	0	0	1,257
97 279.0-136 District Court	0	0	0	0	0
98 279.0-138 Byrne Jag	1,605	0	0	0	1,605
99 279.0-139 MH Treatment Court	1,158	0	0	0	1,158
100 279.0-140 Sobriety Court	1,581	0	0	0	1,581
101 279.0-146 Sobriety Court Grant - State	101	0	0	0	101
102 279.0-151 SSSPP Grant	10,762	0	0	0	10,762
103 279.0-191 Elections	0	0	0	0	0
104 279.0-275 Drain Commissioner	286	0	0	0	286
105 279.0-301 Snowmobile Grant	1,114	0	0	0	1,114
106 279.0-312 HIDTA	935	0	0	0	935

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Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
107 279.0-317 FBI CETF	1,094	0	0	0	1,094
108 279.0-335 Traffic Grant	1,724	0	0	0	1,724
109 279.0-336 Highway Safety - Seatbelt G	53	0	0	0	53
110 279.0-337 CMH Tobacco	138	0	0	0	138
111 279.0-338 Underage Drinking	77	0	0	0	77
112 279.0-340 Medical Marihuana	1,032	0	0	0	1,032
113 279.0-351 Jail CCAB	1,568	0	0	0	1,568
114 279.0-352 State Criminal Alien Assista	39	0	0	0	39
115 279.0-420 Hazard Mitigation Grant	139	0	0	0	139
116 279.0-428 Homeland	213	0	0	0	213
117 279.0-642 CESF - COVID19	9,050	0	0	0	9,050
118 CBDG Cares - COVID19	2,010	0	0	0	2,010
119 279.0-753 DNR Waterways Grant	668	0	0	0	668
120 279.0-999 Grant-Other	0	0	0	0	0
121 279.1-228 Victims Rights Grant	19,281	0	0	0	19,281
122 280.1 Gunplain Twp	9,821	0	0	0	9,821
123 280.4 Fillmore Township	9,981	0	0	0	9,981
124 280.5 Casco Township	9,256	0	0	0	9,256
125 280.6 Wayland Township	18,237	0	0	0	18,237
126 280.7 DARE	217	0	0	0	217
127 280.8 Lee Township	9,631	0	0	0	9,631
128 280.9 Salem/Leighton/Dorr	17,777	0	0	0	17,777
129 281.1 Saugatuck City	25,785	0	0	0	25,785
130 280.X-301 Road Patrol	0	0	0	0	0
131 289.5-259 Technology Contracts	2,520	0	0	0	2,520
132 292.1-292 CCF	0	0	0	0	0
133 292.1-614 Comm Resc	34,277	0	0	0	34,277
134 292.1-653 Diversion	8,810	0	0	0	8,810
135 292.1-654 Casa	1,249	0	0	0	1,249
136 292.1-656 CC Admin	43,235	0	0	0	43,235
137 292.1-661 Food Prep	30,670	0	0	0	30,670
138 292.1-662 Foster Care	7,655	0	0	0	7,655
139 292.1-664 Juv Detention	164,957	174,613	(9,656)	0	155,302
140 292.1-665 Comm Probation	42,297	42,967	(670)	0	41,627
141 292.1-666 Cheever	155,168	167,149	(11,981)	0	143,186
142 292.2 DHS	260	0	0	0	260
143 292.2 DHS Space	193,436	0	0	0	193,436
144 293.0-681 Soldiers	9,764	0	0	0	9,764
145 294.0-684 Veterans Trust Board	4,538	0	0	0	4,538
146 295.0-672 COA	61,013	0	0	0	61,013

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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
147 512.0-671 MCF	1,839	101,573	(99,734)	0	(97,895)
148 512.0-671 MCF Space	369,900	480,650	(110,750)	0	259,150
149 595 Commissary	519	0	0	0	519
150 620.0-253 Tax Reversn	10,543	0	0	0	10,543
151 639.0-275 Drain Equipment Revolving	11,228	0	0	0	11,228
152 661.2 Fleet Management	8,446	0	0	0	8,446
153 Michigan Works	47,471	0	0	0	47,471
154 Other	21,858	0	0	0	21,858
Total	6,943,976	1,875,912	(256,607)	0	6,687,369

**Building Depreciation
Nature and Extent of Services**

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

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

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

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

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

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A. Department Costs

Dept:1 Building Depreciation

Description		Amount	General Admin	Courthouse Building	Human Services Building	County Services Building	Facilities Management
Personnel Costs							
Salaries	S	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
Building Depreciation	P	276,485	0	132,404	91,213	46,885	5,983
Subtotal - Services & Supplies		276,485	0	132,404	91,213	46,885	5,983
Department Cost Total		276,485	0	132,404	91,213	46,885	5,983
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		276,485	0	132,404	91,213	46,885	5,983
General Admin Distribution			0	0	0	0	0
Grand Total		\$276,485		\$132,404	\$91,213	\$46,885	\$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	\$960	\$320	\$320	\$320	\$0
Subtotal - 101-201 Finance	0	960	320	320	320	0
Total Incoming	0	960	320	320	320	0
C. Total Allocated		\$277,445	\$132,724	\$91,533	\$47,205	\$5,983
			47.84%	32.99%	17.01%	2.16%

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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%	\$647	\$0	\$647	\$2	\$649
8 101-253 Treasurer	2,836	5.71%	7,557	0	7,557	18	7,575
9 101-258/259 Network/Phone	2,015	4.06%	5,369	0	5,369	13	5,382
14 101-265 Facility Management	2,846	5.73%	7,583	0	7,583	18	7,602
21 101-316 Security	196	0.39%	522	0	522	1	524
27 101-131 Circuit Court	9,835	19.79%	26,206	0	26,206	63	26,270
28 101-136 District Court	4,701	9.46%	12,526	0	12,526	30	12,557
30 101-148 Probate Court	2,260	4.55%	6,022	0	6,022	15	6,037
31 101-149 Family Court	5,363	10.79%	14,290	0	14,290	35	14,325
34 101-152 Probate - District Court	3,232	6.50%	8,612	0	8,612	21	8,633
37 101-215 Clerk	4,752	9.56%	12,662	0	12,662	31	12,693
39 101-229 Pros Attorney	4,964	9.99%	13,227	0	13,227	32	13,259
40 101-236 Register of Deeds	641	1.29%	1,708	0	1,708	4	1,712
45 101-275 Drain	1,784	3.59%	4,754	0	4,754	11	4,765
73 215.1-XXX Friend of the Court	3,494	7.03%	9,310	0	9,310	23	9,333
87 260 Indigent Defense	264	0.53%	703	0	703	2	705
154 Other	264	0.53%	703	0	703	2	705
Subtotal	49,690	100.00%	132,404	0	132,404	320	132,724
Direct Bills					0		0
Total					\$132,404		\$132,724

Basis Units: Usable Square Footage
Source: Building Floorplans

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Human Services Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 101-258/259 Network/Phone	278	0.67%	\$614	\$0	\$614	\$2	\$617
14 101-265 Facility Management	4,985	12.08%	11,019	0	11,019	39	11,058
24 296.1 County Fitness Center	1,497	3.63%	3,309	0	3,309	12	3,321
41 101-257 Coop Ext	1,541	3.73%	3,406	0	3,406	12	3,418
70 208.0-XXX Parks	346	0.84%	765	0	765	3	767
76 221.0-XXX Health Space	9,870	23.92%	21,817	0	21,817	77	21,893
87 260 Indigent Defense	633	1.53%	1,399	0	1,399	5	1,404
143 292.2 DHS Space	16,666	40.39%	36,839	0	36,839	129	36,968
145 294.0-684 Veterans Trust Board	391	0.95%	864	0	864	3	867
146 295.0-672 COA	335	0.81%	740	0	740	3	743
153 Michigan Works	4,090	9.91%	9,041	0	9,041	32	9,072
154 Other	633	1.53%	1,399	0	1,399	5	1,404
Subtotal	41,265	100.00%	91,213	0	91,213	320	91,533
Direct Bills					0		0
Total					\$91,213		\$91,533

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	\$13	\$1,900
4 101-172 Administration	1,285	5.47%	2,563	0	2,563	17	2,581
5 101-201 Finance	960	4.08%	1,915	0	1,915	13	1,928
7 101-226 Human Resources	1,033	4.39%	2,060	0	2,060	14	2,074
9 101-258/259 Network/Phone	2,583	10.99%	5,152	0	5,152	35	5,187
14 101-265 Facility Management	1,620	6.89%	3,231	0	3,231	22	3,253
38 101-225 Equalization	1,318	5.61%	2,629	0	2,629	18	2,647
55 101-403 Land Information Services	444	1.89%	886	0	886	6	892
70 208.0-XXX Parks	648	2.76%	1,292	0	1,292	9	1,301
79 222.X-649 CMH Space	11,971	50.93%	23,877	0	23,877	163	24,040
154 Other	698	2.97%	1,392	0	1,392	10	1,402
Subtotal	23,506	100.00%	46,885	0	46,885	320	47,205
Direct Bills					0		0
Total					\$46,885		\$47,205

Basis Units: Usable Square Footage
Source: Building Floorplans

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Facilities Management Allocations

Dept:1 Building Depreciation

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

Basis Units: Direct to 101-265 Facilities Management

Source:

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Allocation Summary

Dept:1 Building Depreciation

Department	Courthouse Building	Human Services Building	County Services Building	Facilities Management	Total
3 101-101 Bd of Commissioners	\$649	\$0	\$1,900	\$0	\$2,549
4 101-172 Administration	0	0	2,581	0	2,581
5 101-201 Finance	0	0	1,928	0	1,928
7 101-226 Human Resources	0	0	2,074	0	2,074
8 101-253 Treasurer	7,575	0	0	0	7,575
9 101-258/259 Network/Phone	5,382	617	5,187	0	11,186
14 101-265 Facility Management	7,602	11,058	3,253	5,983	27,896
21 101-316 Security	524	0	0	0	524
24 296.1 County Fitness Center	0	3,321	0	0	3,321
27 101-131 Circuit Court	26,270	0	0	0	26,270
28 101-136 District Court	12,557	0	0	0	12,557
30 101-148 Probate Court	6,037	0	0	0	6,037
31 101-149 Family Court	14,325	0	0	0	14,325
34 101-152 Probate - District Court	8,633	0	0	0	8,633
37 101-215 Clerk	12,693	0	0	0	12,693
38 101-225 Equalization	0	0	2,647	0	2,647
39 101-229 Pros Attorney	13,259	0	0	0	13,259
40 101-236 Register of Deeds	1,712	0	0	0	1,712
41 101-257 Coop Ext	0	3,418	0	0	3,418
45 101-275 Drain	4,765	0	0	0	4,765
55 101-403 Land Information Services	0	0	892	0	892
70 208.0-XXX Parks	0	767	1,301	0	2,069
73 215.1-XXX Friend of the Court	9,333	0	0	0	9,333
76 221.0-XXX Health Space	0	21,893	0	0	21,893
79 222.X-649 CMH Space	0	0	24,040	0	24,040
87 260 Indigent Defense	705	1,404	0	0	2,109
143 292.2 DHS Space	0	36,968	0	0	36,968
145 294.0-684 Veterans Trust Board	0	867	0	0	867
146 295.0-672 COA	0	743	0	0	743
153 Michigan Works	0	9,072	0	0	9,072
154 Other	705	1,404	1,402	0	3,511
Total	\$132,724	\$91,533	\$47,205	\$5,983	\$277,445

**Equipment Depreciation
Nature and Extent of Services**

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

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

**Equipment Depreciation
Nature and Extent of Services**

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

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

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

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A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	Equipment Depreciation	Copiers	Computers	Information Services	Courthouse	Facilities	Vehicles
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	172,347	0	3,503	9,378	31,764	51,992	12,053	27,920	35,737
Subtotal - Services & Supplies		172,347	0	3,503	9,378	31,764	51,992	12,053	27,920	35,737
Department Cost Total		172,347	0	3,503	9,378	31,764	51,992	12,053	27,920	35,737
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		172,347	0	3,503	9,378	31,764	51,992	12,053	27,920	35,737
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$172,347		\$3,503	\$9,378	\$31,764	\$51,992	\$12,053	\$27,920	\$35,737

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

Dept:2 Equipment Depreciation

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

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Equipment Depreciation Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
27 101-131 Circuit Court	6,186.10	23.39%	\$819	\$0	\$819	\$393	\$1,212
39 101-229 Pros Attorney	5,500.69	20.80%	729	0	729	349	1,078
73 215.1-XXX Friend of the Court	14,763.09	55.82%	1,955	0	1,955	938	2,893
Subtotal	26,449.88	100.00%	3,503	0	3,503	1,680	5,183
Direct Bills					0		0
Total					\$3,503		\$5,183

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

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Copiers Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	7.00	1.77%	\$166	\$0	\$166	\$0	\$166
4 101-172 Administration	2.41	0.61%	57	0	57	0	57
5 101-201 Finance	5.12	1.30%	121	0	121	0	121
7 101-226 Human Resources	3.99	1.01%	95	0	95	0	95
8 101-253 Treasurer	6.33	1.60%	150	0	150	0	150
9 101-258/259 Network/Phone	9.39	2.38%	223	0	223	0	223
10 101-261 FM Courthouse	1.90	0.48%	45	0	45	0	45
11 101-262 FM 911 EOC	0.13	0.03%	3	0	3	0	3
12 101-263 FM Human Services	1.38	0.35%	33	0	33	0	33
14 101-265 Facility Management	8.59	2.17%	204	0	204	0	204
15 101-266 Mail/Copy	1.00	0.25%	24	0	24	0	24
17 101-269 Jail Building	1.46	0.37%	35	0	35	0	35
18 101-270 Co Services Building	0.99	0.25%	23	0	23	0	23
19 101-272 Dumont LK	0.13	0.03%	3	0	3	0	3
21 101-316 Security	4.69	1.19%	111	0	111	0	111
26 677-087 Insurance	0.60	0.15%	14	0	14	0	14
27 101-131 Circuit Court	7.99	2.02%	190	0	190	0	190
28 101-136 District Court	19.36	4.90%	459	0	459	0	459
29 101-147 Jury Board	0.01	0.00%	0	0	0	0	0
30 101-148 Probate Court	3.89	0.98%	92	0	92	0	92
31 101-149 Family Court	5.34	1.35%	127	0	127	0	127
34 101-152 Probate - District Court	5.98	1.51%	142	0	142	0	142
36 101-191 Elections	1.03	0.26%	24	0	24	0	24
37 101-215 Clerk	9.04	2.29%	214	0	214	0	214
38 101-225 Equalization	3.77	0.95%	89	0	89	0	89
39 101-229 Pros Attorney	15.20	3.85%	361	0	361	0	361
40 101-236 Register of Deeds	3.83	0.97%	91	0	91	0	91
41 101-257 Coop Ext	0.02	0.01%	0	0	0	0	0
45 101-275 Drain	3.37	0.85%	80	0	80	0	80
46 101-291 Record Management	1.50	0.38%	36	0	36	0	36
47 101-301 Sheriff	46.16	11.68%	1,095	0	1,095	0	1,095
48 101-303 WEMET	1.12	0.28%	27	0	27	0	27
49 101-304/305 SCAT	3.00	0.76%	71	0	71	0	71
50 101-314 Reserves	1.26	0.32%	30	0	30	0	30
51 101-315 Detective	5.35	1.35%	127	0	127	0	127
52 101-331 Marine	1.83	0.46%	43	0	43	0	43
53 101-351 Jail	34.41	8.71%	816	0	816	0	816
54 101-352 Inmate Program	4.15	1.05%	98	0	98	0	98
55 101-403 Land Information Services	1.99	0.50%	47	0	47	0	47
56 101-426 Emerg Management	1.00	0.25%	24	0	24	0	24
57 101-427 LEPC	0.65	0.16%	15	0	15	0	15
58 101-430 Animal	1.27	0.32%	30	0	30	0	30

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Copiers Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60 101-441 DPW	0.20	0.05%	\$5	\$0	\$5	\$0	\$5
65 101-681 Vets Burial	1.58	0.40%	37	0	37	0	37
70 208.0-XXX Parks	4.56	1.15%	108	0	108	0	108
71 211.0-326 Central Dispatch	23.52	5.95%	558	0	558	0	558
73 215.1-XXX Friend of the Court	17.73	4.49%	421	0	421	0	421
75 221.0-XXX Health	31.16	7.88%	739	0	739	0	739
80 230.0-676 Transportation	3.04	0.77%	72	0	72	0	72
81 230.0-677 Transportation	1.00	0.25%	24	0	24	0	24
87 260 Indigent Defense	6.94	1.76%	165	0	165	0	165
89 263.5-200 Concealed Weapons	0.02	0.01%	0	0	0	0	0
90 264.0-362 Local Corrections	0.08	0.02%	2	0	2	0	2
102 279.0-151 SSSPP Grant	1.00	0.25%	24	0	24	0	24
105 279.0-301 Snowmobile Grant	0.09	0.02%	2	0	2	0	2
106 279.0-312 HIDTA	0.05	0.01%	1	0	1	0	1
107 279.0-317 FBI CETF	0.06	0.02%	1	0	1	0	1
108 279.0-335 Traffic Grant	0.12	0.03%	3	0	3	0	3
110 279.0-337 CMH Tobacco	0.01	0.00%	0	0	0	0	0
121 279.1-228 Victims Rights Grant	2.38	0.60%	56	0	56	0	56
122 280.1 Gunplain Twp	1.00	0.25%	24	0	24	0	24
123 280.4 Fillmore Township	1.00	0.25%	24	0	24	0	24
124 280.5 Casco Township	1.00	0.25%	24	0	24	0	24
125 280.6 Wayland Township	2.16	0.55%	51	0	51	0	51
127 280.8 Lee Township	1.00	0.25%	24	0	24	0	24
128 280.9 Salem/Leighton/Dorr	1.96	0.50%	46	0	46	0	46
129 281.1 Saugatuck City	3.11	0.79%	74	0	74	0	74
131 289.5-259 Technology Contracts	0.28	0.07%	7	0	7	0	7
133 292.1-614 Comm Resc	3.34	0.84%	79	0	79	0	79
134 292.1-653 Diversion	1.00	0.25%	24	0	24	0	24
136 292.1-656 CC Admin	4.12	1.04%	98	0	98	0	98
137 292.1-661 Food Prep	2.61	0.66%	62	0	62	0	62
139 292.1-664 Juv Detention	15.38	3.89%	365	0	365	0	365
140 292.1-665 Comm Probation	4.98	1.26%	118	0	118	0	118
141 292.1-666 Cheever	14.88	3.76%	353	0	353	0	353
142 292.2 DHS	0.01	0.00%	0	0	0	0	0
144 293.0-681 Soldiers	0.76	0.19%	18	0	18	0	18
146 295.0-672 COA	2.56	0.65%	61	0	61	0	61
150 620.0-253 Tax Reversn	1.73	0.44%	41	0	41	0	41
151 639.0-275 Drain Equipment Revolving	1.20	0.30%	28	0	28	0	28
152 661.2 Fleet Management	0.04	0.01%	1	0	1	0	1

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Copiers Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	395.29	100.00%	9,378	0	9,378	0	9,378
Direct Bills					0		0
Total					\$9,378		\$9,378

Basis Units: FTE Count
Source: Payroll Data

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Computers Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	7.00	1.77%	\$562	\$0	\$562	\$0	\$562
4 101-172 Administration	2.41	0.61%	194	0	194	0	194
5 101-201 Finance	5.12	1.30%	411	0	411	0	411
7 101-226 Human Resources	3.99	1.01%	321	0	321	0	321
8 101-253 Treasurer	6.33	1.60%	509	0	509	0	509
9 101-258/259 Network/Phone	9.39	2.38%	755	0	755	0	755
10 101-261 FM Courthouse	1.90	0.48%	153	0	153	0	153
11 101-262 FM 911 EOC	0.13	0.03%	10	0	10	0	10
12 101-263 FM Human Services	1.38	0.35%	111	0	111	0	111
14 101-265 Facility Management	8.59	2.17%	690	0	690	0	690
15 101-266 Mail/Copy	1.00	0.25%	80	0	80	0	80
17 101-269 Jail Building	1.46	0.37%	117	0	117	0	117
18 101-270 Co Services Building	0.99	0.25%	80	0	80	0	80
19 101-272 Dumont LK	0.13	0.03%	10	0	10	0	10
21 101-316 Security	4.69	1.19%	377	0	377	0	377
26 677-087 Insurance	0.60	0.15%	48	0	48	0	48
27 101-131 Circuit Court	7.99	2.02%	642	0	642	0	642
28 101-136 District Court	19.36	4.90%	1,556	0	1,556	0	1,556
29 101-147 Jury Board	0.01	0.00%	1	0	1	0	1
30 101-148 Probate Court	3.89	0.98%	313	0	313	0	313
31 101-149 Family Court	5.34	1.35%	429	0	429	0	429
34 101-152 Probate - District Court	5.98	1.51%	481	0	481	0	481
36 101-191 Elections	1.03	0.26%	83	0	83	0	83
37 101-215 Clerk	9.04	2.29%	726	0	726	0	726
38 101-225 Equalization	3.77	0.95%	303	0	303	0	303
39 101-229 Pros Attorney	15.20	3.85%	1,221	0	1,221	0	1,221
40 101-236 Register of Deeds	3.83	0.97%	308	0	308	0	308
41 101-257 Coop Ext	0.02	0.01%	2	0	2	0	2
45 101-275 Drain	3.37	0.85%	271	0	271	0	271
46 101-291 Record Management	1.50	0.38%	121	0	121	0	121
47 101-301 Sheriff	46.16	11.68%	3,709	0	3,709	0	3,709
48 101-303 WEMET	1.12	0.28%	90	0	90	0	90
49 101-304/305 SCAT	3.00	0.76%	241	0	241	0	241
50 101-314 Reserves	1.26	0.32%	101	0	101	0	101
51 101-315 Detective	5.35	1.35%	430	0	430	0	430
52 101-331 Marine	1.83	0.46%	147	0	147	0	147
53 101-351 Jail	34.41	8.71%	2,765	0	2,765	0	2,765
54 101-352 Inmate Program	4.15	1.05%	333	0	333	0	333
55 101-403 Land Information Services	1.99	0.50%	160	0	160	0	160
56 101-426 Emerg Management	1.00	0.25%	80	0	80	0	80
57 101-427 LEPC	0.65	0.16%	52	0	52	0	52
58 101-430 Animal	1.27	0.32%	102	0	102	0	102

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Computers Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60 101-441 DPW	0.20	0.05%	\$16	\$0	\$16	\$0	\$16
65 101-681 Vets Burial	1.58	0.40%	127	0	127	0	127
70 208.0-XXX Parks	4.56	1.15%	366	0	366	0	366
71 211.0-326 Central Dispatch	23.52	5.95%	1,890	0	1,890	0	1,890
73 215.1-XXX Friend of the Court	17.73	4.49%	1,425	0	1,425	0	1,425
75 221.0-XXX Health	31.16	7.88%	2,504	0	2,504	0	2,504
80 230.0-676 Transportation	3.04	0.77%	244	0	244	0	244
81 230.0-677 Transportation	1.00	0.25%	80	0	80	0	80
87 260 Indigent Defense	6.94	1.76%	558	0	558	0	558
89 263.5-200 Concealed Weapons	0.02	0.01%	2	0	2	0	2
90 264.0-362 Local Corrections	0.08	0.02%	6	0	6	0	6
102 279.0-151 SSSPP Grant	1.00	0.25%	80	0	80	0	80
105 279.0-301 Snowmobile Grant	0.09	0.02%	7	0	7	0	7
106 279.0-312 HIDTA	0.05	0.01%	4	0	4	0	4
107 279.0-317 FBI CETF	0.06	0.02%	5	0	5	0	5
108 279.0-335 Traffic Grant	0.12	0.03%	10	0	10	0	10
110 279.0-337 CMH Tobacco	0.01	0.00%	1	0	1	0	1
121 279.1-228 Victims Rights Grant	2.38	0.60%	191	0	191	0	191
122 280.1 Gunplain Twp	1.00	0.25%	80	0	80	0	80
123 280.4 Fillmore Township	1.00	0.25%	80	0	80	0	80
124 280.5 Casco Township	1.00	0.25%	80	0	80	0	80
125 280.6 Wayland Township	2.16	0.55%	174	0	174	0	174
127 280.8 Lee Township	1.00	0.25%	80	0	80	0	80
128 280.9 Salem/Leighton/Dorr	1.96	0.50%	157	0	157	0	157
129 281.1 Saugatuck City	3.11	0.79%	250	0	250	0	250
131 289.5-259 Technology Contracts	0.28	0.07%	22	0	22	0	22
133 292.1-614 Comm Resc	3.34	0.84%	268	0	268	0	268
134 292.1-653 Diversion	1.00	0.25%	80	0	80	0	80
136 292.1-656 CC Admin	4.12	1.04%	331	0	331	0	331
137 292.1-661 Food Prep	2.61	0.66%	210	0	210	0	210
139 292.1-664 Juv Detention	15.38	3.89%	1,236	0	1,236	0	1,236
140 292.1-665 Comm Probation	4.98	1.26%	400	0	400	0	400
141 292.1-666 Cheever	14.88	3.76%	1,196	0	1,196	0	1,196
142 292.2 DHS	0.01	0.00%	1	0	1	0	1
144 293.0-681 Soldiers	0.76	0.19%	61	0	61	0	61
146 295.0-672 COA	2.56	0.65%	206	0	206	0	206
150 620.0-253 Tax Reversn	1.73	0.44%	139	0	139	0	139
151 639.0-275 Drain Equipment Revolving	1.20	0.30%	96	0	96	0	96
152 661.2 Fleet Management	0.04	0.01%	3	0	3	0	3

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Computers Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	395.29	100.00%	31,764	0	31,764	0	31,764
Direct Bills					0		0
Total					\$31,764		\$31,764

Basis Units: FTE Count
 Source: Payroll Data

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Information Services Allocations

Dept:2 Equipment Depreciation

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

Basis Units: Direct to Information Services
Source:

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Courthouse Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	243	0.49%	\$59	\$0	\$59	\$0	\$59
8 101-253 Treasurer	2,836	5.71%	688	0	688	0	688
9 101-258/259 Network/Phone	2,015	4.06%	489	0	489	0	489
14 101-265 Facility Management	2,846	5.73%	690	0	690	0	690
21 101-316 Security	196	0.39%	48	0	48	0	48
27 101-131 Circuit Court	9,835	19.79%	2,386	0	2,386	0	2,386
28 101-136 District Court	4,701	9.46%	1,140	0	1,140	0	1,140
30 101-148 Probate Court	2,260	4.55%	548	0	548	0	548
31 101-149 Family Court	5,363	10.79%	1,301	0	1,301	0	1,301
34 101-152 Probate - District Court	3,232	6.50%	784	0	784	0	784
37 101-215 Clerk	4,752	9.56%	1,153	0	1,153	0	1,153
39 101-229 Pros Attorney	4,964	9.99%	1,204	0	1,204	0	1,204
40 101-236 Register of Deeds	641	1.29%	155	0	155	0	155
45 101-275 Drain	1,784	3.59%	433	0	433	0	433
73 215.1-XXX Friend of the Court	3,494	7.03%	848	0	848	0	848
87 260 Indigent Defense	264	0.53%	64	0	64	0	64
154 Other	264	0.53%	64	0	64	0	64
Subtotal	49,690	100.00%	12,053	0	12,053	0	12,053
Direct Bills					0		0
Total					\$12,053		\$12,053

Basis Units: Usable Square Footage
 Source: Building Floorplans

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Facilities Allocations

Dept:2 Equipment Depreciation

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

Basis Units: Direct to Facilities Management
 Source:

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Vehicles Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 101-258/259 Network/Phone	13,698.58	42.83%	\$15,305	\$0	\$15,305	\$0	\$15,305
14 101-265 Facility Management	14,223.60	44.47%	15,892	0	15,892	0	15,892
73 215.1-XXX Friend of the Court	4,063.80	12.70%	4,540	0	4,540	0	4,540
Subtotal	31,985.98	100.00%	35,737	0	35,737	0	35,737
Direct Bills					0		0
Total					\$35,737		\$35,737

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

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Allocation Summary

Dept:2 Equipment Depreciation

Department	Equipment Depreciation	Copiers	Computers	Information Services	Courthouse	Facilities	Vehicles	Total
3 101-101 Bd of Commissioners	\$0	\$166	\$562	\$0	\$59	\$0	\$0	\$788
4 101-172 Administration	0	57	194	0	0	0	0	251
5 101-201 Finance	0	121	411	0	0	0	0	533
7 101-226 Human Resources	0	95	321	0	0	0	0	415
8 101-253 Treasurer	0	150	509	0	688	0	0	1,347
9 101-258/259 Network/Phone	0	223	755	51,992	489	0	15,305	68,763
10 101-261 FM Courthouse	0	45	153	0	0	0	0	198
11 101-262 FM 911 EOC	0	3	10	0	0	0	0	14
12 101-263 FM Human Services	0	33	111	0	0	0	0	144
14 101-265 Facility Management	0	204	690	0	690	27,920	15,892	45,396
15 101-266 Mail/Copy	0	24	80	0	0	0	0	104
17 101-269 Jail Building	0	35	117	0	0	0	0	152
18 101-270 Co Services Building	0	23	80	0	0	0	0	103
19 101-272 Dumont LK	0	3	10	0	0	0	0	14
21 101-316 Security	0	111	377	0	48	0	0	536
26 677-087 Insurance	0	14	48	0	0	0	0	62
27 101-131 Circuit Court	1,212	190	642	0	2,386	0	0	4,429
28 101-136 District Court	0	459	1,556	0	1,140	0	0	3,155
29 101-147 Jury Board	0	0	1	0	0	0	0	1
30 101-148 Probate Court	0	92	313	0	548	0	0	953
31 101-149 Family Court	0	127	429	0	1,301	0	0	1,857
34 101-152 Probate - District Court	0	142	481	0	784	0	0	1,406
36 101-191 Elections	0	24	83	0	0	0	0	107
37 101-215 Clerk	0	214	726	0	1,153	0	0	2,094
38 101-225 Equalization	0	89	303	0	0	0	0	392
39 101-229 Pros Attorney	1,078	361	1,221	0	1,204	0	0	3,864
40 101-236 Register of Deeds	0	91	308	0	155	0	0	554
41 101-257 Coop Ext	0	0	2	0	0	0	0	2
45 101-275 Drain	0	80	271	0	433	0	0	783
46 101-291 Record Management	0	36	121	0	0	0	0	156
47 101-301 Sheriff	0	1,095	3,709	0	0	0	0	4,804
48 101-303 WEMET	0	27	90	0	0	0	0	117
49 101-304/305 SCAT	0	71	241	0	0	0	0	312
50 101-314 Reserves	0	30	101	0	0	0	0	131
51 101-315 Detective	0	127	430	0	0	0	0	557
52 101-331 Marine	0	43	147	0	0	0	0	190
53 101-351 Jail	0	816	2,765	0	0	0	0	3,581
54 101-352 Inmate Program	0	98	333	0	0	0	0	432
55 101-403 Land Information Services	0	47	160	0	0	0	0	207
56 101-426 Emerg Management	0	24	80	0	0	0	0	104
57 101-427 LEPC	0	15	52	0	0	0	0	68

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Allocation Summary

Dept:2 Equipment Depreciation

Department	Equipment Depreciation	Copiers	Computers	Information Services	Courthouse	Facilities	Vehicles	Total
58 101-430 Animal	\$0	\$30	\$102	\$0	\$0	\$0	\$0	\$132
60 101-441 DPW	0	5	16	0	0	0	0	21
65 101-681 Vets Burial	0	37	127	0	0	0	0	164
70 208.0-XXX Parks	0	108	366	0	0	0	0	475
71 211.0-326 Central Dispatch	0	558	1,890	0	0	0	0	2,448
73 215.1-XXX Friend of the Court	2,893	421	1,425	0	848	0	4,540	10,126
75 221.0-XXX Health	0	739	2,504	0	0	0	0	3,243
80 230.0-676 Transportation	0	72	244	0	0	0	0	316
81 230.0-677 Transportation	0	24	80	0	0	0	0	104
87 260 Indigent Defense	0	165	558	0	64	0	0	786
89 263.5-200 Concealed Weapons	0	0	2	0	0	0	0	2
90 264.0-362 Local Corrections	0	2	6	0	0	0	0	8
102 279.0-151 SSSPP Grant	0	24	80	0	0	0	0	104
105 279.0-301 Snowmobile Grant	0	2	7	0	0	0	0	9
106 279.0-312 HIDTA	0	1	4	0	0	0	0	5
107 279.0-317 FBI CETF	0	1	5	0	0	0	0	6
108 279.0-335 Traffic Grant	0	3	10	0	0	0	0	12
110 279.0-337 CMH Tobacco	0	0	1	0	0	0	0	1
121 279.1-228 Victims Rights Grant	0	56	191	0	0	0	0	248
122 280.1 Gunplain Twp	0	24	80	0	0	0	0	104
123 280.4 Fillmore Township	0	24	80	0	0	0	0	104
124 280.5 Casco Township	0	24	80	0	0	0	0	104
125 280.6 Wayland Township	0	51	174	0	0	0	0	225
127 280.8 Lee Township	0	24	80	0	0	0	0	104
128 280.9 Salem/Leighton/Dorr	0	46	157	0	0	0	0	204
129 281.1 Saugatuck City	0	74	250	0	0	0	0	324
131 289.5-259 Technology Contracts	0	7	22	0	0	0	0	29
133 292.1-614 Comm Resc	0	79	268	0	0	0	0	348
134 292.1-653 Diversion	0	24	80	0	0	0	0	104
136 292.1-656 CC Admin	0	98	331	0	0	0	0	429
137 292.1-661 Food Prep	0	62	210	0	0	0	0	272
139 292.1-664 Juv Detention	0	365	1,236	0	0	0	0	1,601
140 292.1-665 Comm Probation	0	118	400	0	0	0	0	518
141 292.1-666 Cheever	0	353	1,196	0	0	0	0	1,549
142 292.2 DHS	0	0	1	0	0	0	0	1
144 293.0-681 Soldiers	0	18	61	0	0	0	0	79
146 295.0-672 COA	0	61	206	0	0	0	0	266
150 620.0-253 Tax Reversn	0	41	139	0	0	0	0	180
151 639.0-275 Drain Equipment Revolving	0	28	96	0	0	0	0	125
152 661.2 Fleet Management	0	1	3	0	0	0	0	4
154 Other	0	0	0	0	64	0	0	64

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Allocation Summary

Dept:2 Equipment Depreciation

Department	Equipment Depreciation	Copiers	Computers	Information Services	Courthouse	Facilities	Vehicles	Total
Total	\$5,183	\$9,378	\$31,764	\$51,992	\$12,053	\$27,920	\$35,737	\$174,027

**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.

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A. Department Costs

Dept:3 101-101 Bd of Commissioners

Description		Amount	General Admin	Legal Services	General Government
Personnel Costs					
Salaries	S1	109,206	0	0	109,206
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>100.00%</i>
Benefits	S	90,330	0	0	90,330
Subtotal - Personnel Costs		199,536	0	0	199,536
Services & Supplies Cost					
Office Supplies	S	147	0	0	147
Print/Bind	S	0	0	0	0
Legal - Miller	P	125,398	0	125,398	0
Memberships/Subscriptions	S	21,055	0	0	21,055
Travel/Routine	S	1,579	0	0	1,579
Ed/Training/Con - Room & Board	S	350	0	0	350
Ed/Training/Conferences - Travel	S	30	0	0	30
Training/Registration	S	150	0	0	150
Advertising	S	960	0	0	960
Property Rental	S	800	0	0	800
Special Projects	S	2,882	0	0	2,882
Subtotal - Services & Supplies		153,351	0	125,398	27,953
Department Cost Total		352,887	0	125,398	227,489
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		352,887	0	125,398	227,489
General Admin Distribution			0	0	0
Grand Total		\$352,887		\$125,398	\$227,489
				not allocated	

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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	\$647	\$2	\$231	\$418
1 County Services Building	1,887	13	675	1,225
Subtotal - Building Depreciation	2,534	14	906	1,643
2 Copiers	166	0	59	107
2 Computers	562	0	200	363
2 Courthouse	59	0	21	38
Subtotal - Equipment Depreciation	788	0	280	508
3 Legal Services	0	881	313	568
Subtotal - 101-101 Bd of Commissione	0	881	313	568
4 County Admin	0	2,336	830	1,506
Subtotal - 101-172 Administration	0	2,336	830	1,506
5 Accounting/Finance	0	2,519	895	1,624
5 Cost Plan	0	480	171	309
Subtotal - 101-201 Finance	0	2,999	1,066	1,934
6 Audit	0	360	128	232
Subtotal - 101-202 Audit	0	360	128	232
7 Personnel	0	7,620	2,708	4,912
Subtotal - 101-226 Human Resources	0	7,620	2,708	4,912
8 General Fund	0	2,032	722	1,310
Subtotal - 101-253 Treasurer	0	2,032	722	1,310
9 Network Services	0	26,931	9,570	17,361
9 Telephone	0	1,879	668	1,211
Subtotal - 101-258/259 Network/Phone	0	28,810	10,238	18,572
10 Courthouse	0	1,837	653	1,184
Subtotal - 101-261 FM Courthouse	0	1,837	653	1,184
15 Mail Service	0	2	1	1

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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	\$13	\$5	\$8
15 Copy Central	0	464	165	299
Subtotal - 101-266 Mail/Copy	0	478	170	308
18 County Svc Building	0	7,282	2,588	4,695
Subtotal - 101-270 Co Services Buildin	0	7,282	2,588	4,695
21 Courthouse Security	0	1,163	413	750
Subtotal - 101-316 Security	0	1,163	413	750
24 Health Fitness	0	220	78	142
Subtotal - 296.1 County Fitness Center	0	220	78	142
25 Fringe Processing	0	105	37	68
25 GF Other Fringe	0	696	247	449
Subtotal - 677 Fringe Processing	0	802	285	517
26 General Liability	0	389	138	251
26 Public Officials Liability	0	1,831	651	1,181
Subtotal - 677-087 Insurance	0	2,220	789	1,431
Total Incoming	3,322	59,054	22,165	40,211
C. Total Allocated		\$415,263	\$147,563	\$267,700
			35.53%	64.47%

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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	352,887	0.70%	\$881	\$0	\$881	\$0	\$881
4 101-172 Administration	331,969	0.65%	829	0	829	138	967
5 101-201 Finance	414,080	0.82%	1,034	0	1,034	173	1,206
6 101-202 Audit	51,000	0.10%	127	0	127	21	149
7 101-226 Human Resources	420,534	0.83%	1,050	0	1,050	175	1,225
8 101-253 Treasurer	521,242	1.03%	1,301	0	1,301	217	1,518
9 101-258/259 Network/Phone	1,506,158	2.97%	3,760	0	3,760	628	4,388
10 101-261 FM Courthouse	348,320	0.69%	870	0	870	145	1,015
11 101-262 FM 911 EOC	96,272	0.19%	240	0	240	40	280
12 101-263 FM Human Services	222,420	0.44%	555	0	555	93	648
13 101-264 MCF Building	217,423	0.43%	543	0	543	91	633
14 101-265 Facility Management	700,774	1.38%	1,749	0	1,749	292	2,041
15 101-266 Mail/Copy	201,451	0.40%	503	0	503	84	587
16 101-268 MH CMH Admin	13,351	0.03%	33	0	33	6	39
17 101-269 Jail Building	563,921	1.11%	1,408	0	1,408	235	1,643
18 101-270 Co Services Building	118,059	0.23%	295	0	295	49	344
19 101-272 Dumont LK	59,460	0.12%	148	0	148	25	173
20 101-273 Youth Home	42,325	0.08%	106	0	106	18	123
21 101-316 Security	205,085	0.40%	512	0	512	85	597
23 292.1 Child Care	4,880,248	9.62%	12,183	0	12,183	2,034	14,217
24 296.1 County Fitness Center	288	0.00%	1	0	1	0	1
27 101-131 Circuit Court	657,648	1.30%	1,642	0	1,642	274	1,916
28 101-136 District Court	1,467,326	2.89%	3,663	0	3,663	612	4,275
29 101-147 Jury Board	2,960	0.01%	7	0	7	1	9
30 101-148 Probate Court	455,289	0.90%	1,137	0	1,137	190	1,326
31 101-149 Family Court	696,813	1.37%	1,740	0	1,740	290	2,030
32 101-150 Guardian	12,780	0.03%	32	0	32	5	37
33 101-151 Probate - Circuit Court	7,143	0.01%	18	0	18	3	21
34 101-152 Probate - District Court	512,886	1.01%	1,280	0	1,280	214	1,494
35 101-166 Family Counseling Services	12,000	0.02%	30	0	30	5	35
36 101-191 Elections	239,945	0.47%	599	0	599	100	699
37 101-215 Clerk	666,057	1.31%	1,663	0	1,663	278	1,940
38 101-225 Equalization	421,673	0.83%	1,053	0	1,053	176	1,228
39 101-229 Pros Attorney	1,411,369	2.78%	3,523	0	3,523	588	4,112
40 101-236 Register of Deeds	294,717	0.58%	736	0	736	123	859
41 101-257 Coop Ext	99,384	0.20%	248	0	248	41	290
42 101-260 FM Animal	28,293	0.06%	71	0	71	12	82
43 101-267 MH ACC Connect	9,428	0.02%	24	0	24	4	27
45 101-275 Drain	310,193	0.61%	774	0	774	129	904
46 101-291 Record Management	90,511	0.18%	226	0	226	38	264
47 101-301 Sheriff	4,953,721	9.77%	12,366	0	12,366	2,065	14,431
48 101-303 WEMET	108,981	0.21%	272	0	272	45	317

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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
49 101-304/305 SCAT	334,290	0.66%	\$835	\$0	\$835	\$139	\$974
50 101-314 Reserves	38,297	0.08%	96	0	96	16	112
51 101-315 Detective	703,766	1.39%	1,757	0	1,757	293	2,050
52 101-331 Marine	118,379	0.23%	296	0	296	49	345
53 101-351 Jail	4,258,859	8.40%	10,632	0	10,632	1,775	12,407
54 101-352 Inmate Program	324,557	0.64%	810	0	810	135	945
55 101-403 Land Information Services	183,126	0.36%	457	0	457	76	533
56 101-426 Emerg Management	120,187	0.24%	300	0	300	50	350
57 101-427 LEPC	34,240	0.07%	85	0	85	14	100
58 101-430 Animal	99,669	0.20%	249	0	249	42	290
60 101-441 DPW	11,331	0.02%	28	0	28	5	33
61 101-445 Drains Public	45,223	0.09%	113	0	113	19	132
62 101-448 Remonumentation	74,688	0.15%	186	0	186	31	218
63 101-636 Com Disease	335	0.00%	1	0	1	0	1
64 101-648 Med Examiner	248,523	0.49%	620	0	620	104	724
65 101-681 Vets Burial	109,998	0.22%	275	0	275	46	320
66 101-728 Econ Development	50,000	0.10%	125	0	125	21	146
67 101-851 Employee Other Fringe Benef	23,668	0.05%	59	0	59	10	69
68 101-865 Insurance & Bonds	385,000	0.76%	961	0	961	160	1,122
70 208.0-XXX Parks	343,101	0.68%	857	0	857	143	1,000
71 211.0-326 Central Dispatch	2,656,937	5.24%	6,633	0	6,633	1,107	7,740
73 215.1-XXX Friend of the Court	1,553,243	3.06%	3,877	0	3,877	647	4,525
75 221.0-XXX Health	3,152,544	6.22%	7,870	0	7,870	1,314	9,184
77 221.1 Solid Waste	883,536	1.74%	2,206	0	2,206	368	2,574
80 230.0-676 Transportation	1,541,584	3.04%	3,848	0	3,848	642	4,491
81 230.0-677 Transportation	61,724	0.12%	154	0	154	26	180
82 240.0-XXX Multi Agency	4,508	0.01%	11	0	11	2	13
83 2450/2455/2456 Public Improvement F	2,606,430	5.14%	6,507	0	6,507	1,086	7,593
84 255.X Animal Shelter	79,378	0.16%	198	0	198	33	231
85 256.0-236 Automation	33,799	0.07%	84	0	84	14	98
87 260 Indigent Defense	2,099,457	4.14%	5,241	0	5,241	875	6,116
88 263.0-426 Palisades	13,553	0.03%	34	0	34	6	39
89 263.5-200 Concealed Weapons	3,705	0.01%	9	0	9	2	11
90 264.0-362 Local Corrections	32,599	0.06%	81	0	81	14	95
93 266 Justice Training Fund	7,053	0.01%	18	0	18	3	21
96 279.0-135 Veterans Treatment Court C	51,172	0.10%	128	0	128	21	149
98 279.0-138 Byrne Jag	64,480	0.13%	161	0	161	27	188
99 279.0-139 MH Treatment Court	33,040	0.07%	82	0	82	14	96
100 279.0-140 Sobriety Court	67,211	0.13%	168	0	168	28	196
101 279.0-146 Sobriety Court Grant - State	734	0.00%	2	0	2	0	2
102 279.0-151 SSSPP Grant	111,335	0.22%	278	0	278	46	324
105 279.0-301 Snowmobile Grant	5,573	0.01%	14	0	14	2	16

**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
106 279.0-312 HIDTA	4,326	0.01%	\$11	\$0	\$11	\$2	\$13
107 279.0-317 FBI CETF	8,278	0.02%	21	0	21	3	24
108 279.0-335 Traffic Grant	17,896	0.04%	45	0	45	7	52
109 279.0-336 Highway Safety - Seatbelt G	172	0.00%	0	0	0	0	1
112 279.0-340 Medical Marihuana	54,891	0.11%	137	0	137	23	160
113 279.0-351 Jail CCAB	51,603	0.10%	129	0	129	22	150
116 279.0-428 Homeland	9,041	0.02%	23	0	23	4	26
117 279.0-642 CESF - COVID19	133,178	0.26%	332	0	332	56	388
118 CBDG Cares - COVID19	129,253	0.25%	323	0	323	54	377
119 279.0-753 DNR Waterways Grant	44,955	0.09%	112	0	112	19	131
121 279.1-228 Victims Rights Grant	154,805	0.31%	386	0	386	65	451
122 280.1 Gunplain Twp	101,692	0.20%	254	0	254	42	296
123 280.4 Fillmore Township	92,721	0.18%	231	0	231	39	270
124 280.5 Casco Township	101,135	0.20%	252	0	252	42	295
125 280.6 Wayland Township	194,805	0.38%	486	0	486	81	567
127 280.8 Lee Township	90,809	0.18%	227	0	227	38	265
128 280.9 Salem/Leighton/Dorr	208,427	0.41%	520	0	520	87	607
129 281.1 Saugatuck City	297,474	0.59%	743	0	743	124	867
131 289.5-259 Technology Contracts	15,415	0.03%	38	0	38	6	45
144 293.0-681 Soldiers	127,130	0.25%	317	0	317	53	370
146 295.0-672 COA	2,555,439	5.04%	6,379	0	6,379	1,065	7,444
152 661.2 Fleet Management	13,953	0.03%	35	0	35	6	41
Subtotal	50,704,614	100.00%	126,578	0	126,578	20,985	147,563
Direct Bills					0		0
Total					\$126,578		\$147,563

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

Allegan County, Michigan
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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	\$881	\$0	\$881
4 101-172 Administration	967	0	967
5 101-201 Finance	1,206	0	1,206
6 101-202 Audit	149	0	149
7 101-226 Human Resources	1,225	0	1,225
8 101-253 Treasurer	1,518	0	1,518
9 101-258/259 Network/Phone	4,388	0	4,388
10 101-261 FM Courthouse	1,015	0	1,015
11 101-262 FM 911 EOC	280	0	280
12 101-263 FM Human Services	648	0	648
13 101-264 MCF Building	633	0	633
14 101-265 Facility Management	2,041	0	2,041
15 101-266 Mail/Copy	587	0	587
16 101-268 MH CMH Admin	39	0	39
17 101-269 Jail Building	1,643	0	1,643
18 101-270 Co Services Building	344	0	344
19 101-272 Dumont LK	173	0	173
20 101-273 Youth Home	123	0	123
21 101-316 Security	597	0	597
23 292.1 Child Care	14,217	0	14,217
24 296.1 County Fitness Center	1	0	1
27 101-131 Circuit Court	1,916	0	1,916
28 101-136 District Court	4,275	0	4,275
29 101-147 Jury Board	9	0	9
30 101-148 Probate Court	1,326	0	1,326
31 101-149 Family Court	2,030	0	2,030
32 101-150 Guardian	37	0	37
33 101-151 Probate - Circuit Court	21	0	21
34 101-152 Probate - District Court	1,494	0	1,494
35 101-166 Family Counseling Services	35	0	35
36 101-191 Elections	699	0	699
37 101-215 Clerk	1,940	0	1,940
38 101-225 Equalization	1,228	0	1,228
39 101-229 Pros Attorney	4,112	0	4,112
40 101-236 Register of Deeds	859	0	859
41 101-257 Coop Ext	290	0	290
42 101-260 FM Animal	82	0	82
43 101-267 MH ACC Connect	27	0	27
45 101-275 Drain	904	0	904
46 101-291 Record Management	264	0	264
47 101-301 Sheriff	14,431	0	14,431

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Allocation Summary

Dept:3 101-101 Bd of Commissioners

Department	Legal Services	General Government	Total
48 101-303 WEMET	\$317	\$0	\$317
49 101-304/305 SCAT	974	0	974
50 101-314 Reserves	112	0	112
51 101-315 Detective	2,050	0	2,050
52 101-331 Marine	345	0	345
53 101-351 Jail	12,407	0	12,407
54 101-352 Inmate Program	945	0	945
55 101-403 Land Information Services	533	0	533
56 101-426 Emerg Management	350	0	350
57 101-427 LEPC	100	0	100
58 101-430 Animal	290	0	290
60 101-441 DPW	33	0	33
61 101-445 Drains Public	132	0	132
62 101-448 Remonumentation	218	0	218
63 101-636 Com Disease	1	0	1
64 101-648 Med Examiner	724	0	724
65 101-681 Vets Burial	320	0	320
66 101-728 Econ Development	146	0	146
67 101-851 Employee Other Fringe Benef	69	0	69
68 101-865 Insurance & Bonds	1,122	0	1,122
70 208.0-XXX Parks	1,000	0	1,000
71 211.0-326 Central Dispatch	7,740	0	7,740
73 215.1-XXX Friend of the Court	4,525	0	4,525
75 221.0-XXX Health	9,184	0	9,184
77 221.1 Solid Waste	2,574	0	2,574
80 230.0-676 Transportation	4,491	0	4,491
81 230.0-677 Transportation	180	0	180
82 240.0-XXX Multi Agency	13	0	13
83 2450/2455/2456 Public Improvement F	7,593	0	7,593
84 255.X Animal Shelter	231	0	231
85 256.0-236 Automation	98	0	98
87 260 Indigent Defense	6,116	0	6,116
88 263.0-426 Palisades	39	0	39
89 263.5-200 Concealed Weapons	11	0	11
90 264.0-362 Local Corrections	95	0	95
93 266 Justice Training Fund	21	0	21
96 279.0-135 Veterans Treatment Court C	149	0	149
98 279.0-138 Byrne Jag	188	0	188
99 279.0-139 MH Treatment Court	96	0	96
100 279.0-140 Sobriety Court	196	0	196
101 279.0-146 Sobriety Court Grant - State	2	0	2

**Allegan County, Michigan
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Allocation Summary

Dept:3 101-101 Bd of Commissioners

Department	Legal Services	General Government	Total
102 279.0-151 SSSPP Grant	\$324	\$0	\$324
105 279.0-301 Snowmobile Grant	16	0	16
106 279.0-312 HIDTA	13	0	13
107 279.0-317 FBI CETF	24	0	24
108 279.0-335 Traffic Grant	52	0	52
109 279.0-336 Highway Safety - Seatbelt G	1	0	1
112 279.0-340 Medical Marihuana	160	0	160
113 279.0-351 Jail CCAB	150	0	150
116 279.0-428 Homeland	26	0	26
117 279.0-642 CESF - COVID19	388	0	388
118 CBDG Cares - COVID19	377	0	377
119 279.0-753 DNR Waterways Grant	131	0	131
121 279.1-228 Victims Rights Grant	451	0	451
122 280.1 Gunplain Twp	296	0	296
123 280.4 Fillmore Township	270	0	270
124 280.5 Casco Township	295	0	295
125 280.6 Wayland Township	567	0	567
127 280.8 Lee Township	265	0	265
128 280.9 Salem/Leighton/Dorr	607	0	607
129 281.1 Saugatuck City	867	0	867
131 289.5-259 Technology Contracts	45	0	45
144 293.0-681 Soldiers	370	0	370
146 295.0-672 COA	7,444	0	7,444
152 661.2 Fleet Management	41	0	41
Total	\$147,563	\$0	\$147,563

**Administration
Nature and Extent of Service**

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

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

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

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

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

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

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A. Department Costs

Dept:4 101-172 Administration

Description	Amount	General Admin	County Admin
Personnel Costs			
Salaries	245,468	0	245,468
<i>Salary % Split</i>		<i>.00%</i>	<i>100.00%</i>
Benefits	83,509	0	83,509
Subtotal - Personnel Costs	328,977	0	328,977
Services & Supplies Cost			
Office Supplies	123	0	123
Gas, Oil, Grease & Anti-Freeze	0	0	0
Printing/Binding	0	0	0
Memberships/subscriptions	730	0	730
Other Contracts	1,501	0	1,501
Travel	444	0	444
Education/Training/Conferences - Roo S	0	0	0
Education/Training/Conferences - Trav S	0	0	0
Education/Training/Conferences - Regi S	195	0	195
Subtotal - Services & Supplies	2,993	0	2,993
Department Cost Total	331,970	0	331,970
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	331,970	0	331,970
General Admin Distribution		0	0
Grand Total	\$331,970		\$331,970

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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	\$17	\$2,581
Subtotal - Building Depreciation	2,563	17	2,581
2 Copiers	57	0	57
2 Computers	194	0	194
Subtotal - Equipment Depreciation	251	0	251
3 Legal Services	829	138	967
Subtotal - 101-101 Bd of Commissione	829	138	967
4 County Admin	0	2,197	2,197
Subtotal - 101-172 Administration	0	2,197	2,197
5 Accounting/Finance	0	2,058	2,058
5 Cost Plan	0	240	240
Subtotal - 101-201 Finance	0	2,298	2,298
6 Audit	0	339	339
Subtotal - 101-202 Audit	0	339	339
7 Personnel	0	2,623	2,623
Subtotal - 101-226 Human Resources	0	2,623	2,623
8 General Fund	0	1,660	1,660
Subtotal - 101-253 Treasurer	0	1,660	1,660
9 Network Services	0	9,272	9,272
9 Telephone	0	647	647
Subtotal - 101-258/259 Network/Phone	0	9,919	9,919
15 Mail Service	0	4	4
15 Postage	0	15	15
15 Copy Central	0	160	160
Subtotal - 101-266 Mail/Copy	0	179	179
18 County Svc Building	0	9,892	9,892

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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	\$9,892	\$9,892
24 Health Fitness	0	76	76
Subtotal - 296.1 County Fitness Center	0	76	76
25 Fringe Processing	0	36	36
25 GF Other Fringe	0	240	240
Subtotal - 677 Fringe Processing	0	276	276
26 General Liability	0	366	366
26 Public Officials Liability	0	631	631
Subtotal - 677-087 Insurance	0	996	996
Total Incoming	3,643	30,611	34,253
C. Total Allocated		\$366,223	\$366,223
			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	352,887	0.70%	\$2,336	\$0	\$2,336	\$0	\$2,336
4 101-172 Administration	331,969	0.65%	2,197	0	2,197	0	2,197
5 101-201 Finance	414,080	0.82%	2,741	0	2,741	253	2,994
6 101-202 Audit	51,000	0.10%	338	0	338	31	369
7 101-226 Human Resources	420,534	0.83%	2,784	0	2,784	257	3,041
8 101-253 Treasurer	521,242	1.03%	3,450	0	3,450	319	3,769
9 101-258/259 Network/Phone	1,506,158	2.97%	9,969	0	9,969	922	10,891
10 101-261 FM Courthouse	348,320	0.69%	2,306	0	2,306	213	2,519
11 101-262 FM 911 EOC	96,272	0.19%	637	0	637	59	696
12 101-263 FM Human Services	222,420	0.44%	1,472	0	1,472	136	1,608
13 101-264 MCF Building	217,423	0.43%	1,439	0	1,439	133	1,572
14 101-265 Facility Management	700,774	1.38%	4,638	0	4,638	429	5,067
15 101-266 Mail/Copy	201,451	0.40%	1,333	0	1,333	123	1,457
16 101-268 MH CMH Admin	13,351	0.03%	88	0	88	8	97
17 101-269 Jail Building	563,921	1.11%	3,733	0	3,733	345	4,078
18 101-270 Co Services Building	118,059	0.23%	781	0	781	72	854
19 101-272 Dumont LK	59,460	0.12%	394	0	394	36	430
20 101-273 Youth Home	42,325	0.08%	280	0	280	26	306
21 101-316 Security	205,085	0.40%	1,357	0	1,357	126	1,483
23 292.1 Child Care	4,880,248	9.62%	32,302	0	32,302	2,987	35,289
24 296.1 County Fitness Center	288	0.00%	2	0	2	0	2
27 101-131 Circuit Court	657,648	1.30%	4,353	0	4,353	402	4,755
28 101-136 District Court	1,467,326	2.89%	9,712	0	9,712	898	10,610
29 101-147 Jury Board	2,960	0.01%	20	0	20	2	21
30 101-148 Probate Court	455,289	0.90%	3,014	0	3,014	279	3,292
31 101-149 Family Court	696,813	1.37%	4,612	0	4,612	426	5,039
32 101-150 Guardian	12,780	0.03%	85	0	85	8	92
33 101-151 Probate - Circuit Court	7,143	0.01%	47	0	47	4	52
34 101-152 Probate - District Court	512,886	1.01%	3,395	0	3,395	314	3,709
35 101-166 Family Counseling Services	12,000	0.02%	79	0	79	7	87
36 101-191 Elections	239,945	0.47%	1,588	0	1,588	147	1,735
37 101-215 Clerk	666,057	1.31%	4,409	0	4,409	408	4,816
38 101-225 Equalization	421,673	0.83%	2,791	0	2,791	258	3,049
39 101-229 Pros Attorney	1,411,369	2.78%	9,342	0	9,342	864	10,206
40 101-236 Register of Deeds	294,717	0.58%	1,951	0	1,951	180	2,131
41 101-257 Coop Ext	99,384	0.20%	658	0	658	61	719
42 101-260 FM Animal	28,293	0.06%	187	0	187	17	205
43 101-267 MH ACC Connect	9,428	0.02%	62	0	62	6	68
45 101-275 Drain	310,193	0.61%	2,053	0	2,053	190	2,243
46 101-291 Record Management	90,511	0.18%	599	0	599	55	654
47 101-301 Sheriff	4,953,721	9.77%	32,789	0	32,789	3,032	35,820
48 101-303 WEMET	108,981	0.21%	721	0	721	67	788

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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
49 101-304/305 SCAT	334,290	0.66%	\$2,213	\$0	\$2,213	\$205	\$2,417
50 101-314 Reserves	38,297	0.08%	253	0	253	23	277
51 101-315 Detective	703,766	1.39%	4,658	0	4,658	431	5,089
52 101-331 Marine	118,379	0.23%	784	0	784	72	856
53 101-351 Jail	4,258,859	8.40%	28,189	0	28,189	2,606	30,796
54 101-352 Inmate Program	324,557	0.64%	2,148	0	2,148	199	2,347
55 101-403 Land Information Services	183,126	0.36%	1,212	0	1,212	112	1,324
56 101-426 Emerg Management	120,187	0.24%	796	0	796	74	869
57 101-427 LEPC	34,240	0.07%	227	0	227	21	248
58 101-430 Animal	99,669	0.20%	660	0	660	61	721
60 101-441 DPW	11,331	0.02%	75	0	75	7	82
61 101-445 Drains Public	45,223	0.09%	299	0	299	28	327
62 101-448 Remonumentation	74,688	0.15%	494	0	494	46	540
63 101-636 Com Disease	335	0.00%	2	0	2	0	2
64 101-648 Med Examiner	248,523	0.49%	1,645	0	1,645	152	1,797
65 101-681 Vets Burial	109,998	0.22%	728	0	728	67	795
66 101-728 Econ Development	50,000	0.10%	331	0	331	31	362
67 101-851 Employee Other Fringe Benef	23,668	0.05%	157	0	157	14	171
68 101-865 Insurance & Bonds	385,000	0.76%	2,548	0	2,548	236	2,784
70 208.0-XXX Parks	343,101	0.68%	2,271	0	2,271	210	2,481
71 211.0-326 Central Dispatch	2,656,937	5.24%	17,586	0	17,586	1,626	19,212
73 215.1-XXX Friend of the Court	1,553,243	3.06%	10,281	0	10,281	951	11,231
75 221.0-XXX Health	3,152,544	6.22%	20,867	0	20,867	1,929	22,796
77 221.1 Solid Waste	883,536	1.74%	5,848	0	5,848	541	6,389
80 230.0-676 Transportation	1,541,584	3.04%	10,204	0	10,204	943	11,147
81 230.0-677 Transportation	61,724	0.12%	409	0	409	38	446
82 240.0-XXX Multi Agency	4,508	0.01%	30	0	30	3	33
83 2450/2455/2456 Public Improvement F	2,606,430	5.14%	17,252	0	17,252	1,595	18,847
84 255.X Animal Shelter	79,378	0.16%	525	0	525	49	574
85 256.0-236 Automation	33,799	0.07%	224	0	224	21	244
87 260 Indigent Defense	2,099,457	4.14%	13,896	0	13,896	1,285	15,181
88 263.0-426 Palisades	13,553	0.03%	90	0	90	8	98
89 263.5-200 Concealed Weapons	3,705	0.01%	25	0	25	2	27
90 264.0-362 Local Corrections	32,599	0.06%	216	0	216	20	236
93 266 Justice Training Fund	7,053	0.01%	47	0	47	4	51
96 279.0-135 Veterans Treatment Court C	51,172	0.10%	339	0	339	31	370
98 279.0-138 Byrne Jag	64,480	0.13%	427	0	427	39	466
99 279.0-139 MH Treatment Court	33,040	0.07%	219	0	219	20	239
100 279.0-140 Sobriety Court	67,211	0.13%	445	0	445	41	486
101 279.0-146 Sobriety Court Grant - State	734	0.00%	5	0	5	0	5
102 279.0-151 SSSPP Grant	111,335	0.22%	737	0	737	68	805
105 279.0-301 Snowmobile Grant	5,573	0.01%	37	0	37	3	40

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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
106 279.0-312 HIDTA	4,326	0.01%	\$29	\$0	\$29	\$3	\$31
107 279.0-317 FBI CETF	8,278	0.02%	55	0	55	5	60
108 279.0-335 Traffic Grant	17,896	0.04%	118	0	118	11	129
109 279.0-336 Highway Safety - Seatbelt G	172	0.00%	1	0	1	0	1
112 279.0-340 Medical Marihuana	54,891	0.11%	363	0	363	34	397
113 279.0-351 Jail CCAB	51,603	0.10%	342	0	342	32	373
116 279.0-428 Homeland	9,041	0.02%	60	0	60	6	65
117 279.0-642 CESF - COVID19	133,178	0.26%	882	0	882	82	963
118 CBDG Cares - COVID19	129,253	0.25%	856	0	856	79	935
119 279.0-753 DNR Waterways Grant	44,955	0.09%	298	0	298	28	325
121 279.1-228 Victims Rights Grant	154,805	0.31%	1,025	0	1,025	95	1,119
122 280.1 Gunplain Twp	101,692	0.20%	673	0	673	62	735
123 280.4 Fillmore Township	92,721	0.18%	614	0	614	57	670
124 280.5 Casco Township	101,135	0.20%	669	0	669	62	731
125 280.6 Wayland Township	194,805	0.38%	1,289	0	1,289	119	1,409
127 280.8 Lee Township	90,809	0.18%	601	0	601	56	657
128 280.9 Salem/Leighton/Dorr	208,427	0.41%	1,380	0	1,380	128	1,507
129 281.1 Saugatuck City	297,474	0.59%	1,969	0	1,969	182	2,151
131 289.5-259 Technology Contracts	15,415	0.03%	102	0	102	9	111
144 293.0-681 Soldiers	127,130	0.25%	841	0	841	78	919
146 295.0-672 COA	2,555,439	5.04%	16,914	0	16,914	1,564	18,478
152 661.2 Fleet Management	13,953	0.03%	92	0	92	9	101
Subtotal	50,704,614	100.00%	335,613	0	335,613	30,611	366,223
Direct Bills					0		0
Total					\$335,613		\$366,223

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

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

FY 2020
11/29/2021

Allocation Summary

Dept:4 101-172 Administration

Department	County Admin	Total
3 101-101 Bd of Commissioners	\$2,336	\$2,336
4 101-172 Administration	2,197	2,197
5 101-201 Finance	2,994	2,994
6 101-202 Audit	369	369
7 101-226 Human Resources	3,041	3,041
8 101-253 Treasurer	3,769	3,769
9 101-258/259 Network/Phone	10,891	10,891
10 101-261 FM Courthouse	2,519	2,519
11 101-262 FM 911 EOC	696	696
12 101-263 FM Human Services	1,608	1,608
13 101-264 MCF Building	1,572	1,572
14 101-265 Facility Management	5,067	5,067
15 101-266 Mail/Copy	1,457	1,457
16 101-268 MH CMH Admin	97	97
17 101-269 Jail Building	4,078	4,078
18 101-270 Co Services Building	854	854
19 101-272 Dumont LK	430	430
20 101-273 Youth Home	306	306
21 101-316 Security	1,483	1,483
23 292.1 Child Care	35,289	35,289
24 296.1 County Fitness Center	2	2
27 101-131 Circuit Court	4,755	4,755
28 101-136 District Court	10,610	10,610
29 101-147 Jury Board	21	21
30 101-148 Probate Court	3,292	3,292
31 101-149 Family Court	5,039	5,039
32 101-150 Guardian	92	92
33 101-151 Probate - Circuit Court	52	52
34 101-152 Probate - District Court	3,709	3,709
35 101-166 Family Counseling Services	87	87
36 101-191 Elections	1,735	1,735
37 101-215 Clerk	4,816	4,816
38 101-225 Equalization	3,049	3,049
39 101-229 Pros Attorney	10,206	10,206
40 101-236 Register of Deeds	2,131	2,131
41 101-257 Coop Ext	719	719
42 101-260 FM Animal	205	205
43 101-267 MH ACC Connect	68	68
45 101-275 Drain	2,243	2,243
46 101-291 Record Management	654	654
47 101-301 Sheriff	35,820	35,820

**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
48 101-303 WEMET	\$788	\$788
49 101-304/305 SCAT	2,417	2,417
50 101-314 Reserves	277	277
51 101-315 Detective	5,089	5,089
52 101-331 Marine	856	856
53 101-351 Jail	30,796	30,796
54 101-352 Inmate Program	2,347	2,347
55 101-403 Land Information Services	1,324	1,324
56 101-426 Emerg Management	869	869
57 101-427 LEPC	248	248
58 101-430 Animal	721	721
60 101-441 DPW	82	82
61 101-445 Drains Public	327	327
62 101-448 Remonumentation	540	540
63 101-636 Com Disease	2	2
64 101-648 Med Examiner	1,797	1,797
65 101-681 Vets Burial	795	795
66 101-728 Econ Development	362	362
67 101-851 Employee Other Fringe Benef	171	171
68 101-865 Insurance & Bonds	2,784	2,784
70 208.0-XXX Parks	2,481	2,481
71 211.0-326 Central Dispatch	19,212	19,212
73 215.1-XXX Friend of the Court	11,231	11,231
75 221.0-XXX Health	22,796	22,796
77 221.1 Solid Waste	6,389	6,389
80 230.0-676 Transportation	11,147	11,147
81 230.0-677 Transportation	446	446
82 240.0-XXX Multi Agency	33	33
83 2450/2455/2456 Public Improvement F	18,847	18,847
84 255.X Animal Shelter	574	574
85 256.0-236 Automation	244	244
87 260 Indigent Defense	15,181	15,181
88 263.0-426 Palisades	98	98
89 263.5-200 Concealed Weapons	27	27
90 264.0-362 Local Corrections	236	236
93 266 Justice Training Fund	51	51
96 279.0-135 Veterans Treatment Court C	370	370
98 279.0-138 Byrne Jag	466	466
99 279.0-139 MH Treatment Court	239	239
100 279.0-140 Sobriety Court	486	486
101 279.0-146 Sobriety Court Grant - State	5	5

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

FY 2020
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Allocation Summary

Dept:4 101-172 Administration

Department	County Admin	Total
102 279.0-151 SSSPP Grant	\$805	\$805
105 279.0-301 Snowmobile Grant	40	40
106 279.0-312 HIDTA	31	31
107 279.0-317 FBI CETF	60	60
108 279.0-335 Traffic Grant	129	129
109 279.0-336 Highway Safety - Seatbelt G	1	1
112 279.0-340 Medical Marihuana	397	397
113 279.0-351 Jail CCAB	373	373
116 279.0-428 Homeland	65	65
117 279.0-642 CESF - COVID19	963	963
118 CBDG Cares - COVID19	935	935
119 279.0-753 DNR Waterways Grant	325	325
121 279.1-228 Victims Rights Grant	1,119	1,119
122 280.1 Gunplain Twp	735	735
123 280.4 Fillmore Township	670	670
124 280.5 Casco Township	731	731
125 280.6 Wayland Township	1,409	1,409
127 280.8 Lee Township	657	657
128 280.9 Salem/Leighton/Dorr	1,507	1,507
129 281.1 Saugatuck City	2,151	2,151
131 289.5-259 Technology Contracts	111	111
144 293.0-681 Soldiers	919	919
146 295.0-672 COA	18,478	18,478
152 661.2 Fleet Management	101	101
Total	\$366,223	\$366,223

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 2020
11/29/2021

A. Department Costs

Dept:5 101-201 Finance

Description		Amount	General Admin	Accounting/Finance	Cost Plan
Personnel Costs					
Salaries	S1	310,017	0	310,017	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	89,585	0	89,585	0
Subtotal - Personnel Costs		399,602	0	399,602	0
Services & Supplies Cost					
Office Supplies	S	1,759	0	1,759	0
Memberships/Subscriptions	S	367	0	367	0
Other Contracts	P	12,000	0	0	12,000
Travel	S	123	0	123	0
Education/Training - Room/Board/Misc	S	0	0	0	0
Education/Training - Travel	S	0	0	0	0
Education/Training - Registration	S	223	0	223	0
Misc	S	5	0	5	0
Subtotal - Services & Supplies		14,477	0	2,477	12,000
Department Cost Total		414,079	0	402,079	12,000
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		414,079	0	402,079	12,000
General Admin Distribution			0	0	0
Grand Total		\$414,079		\$402,079	\$12,000

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

FY 2020
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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	\$13	\$1,928	\$0
Subtotal - Building Depreciation	1,915	13	1,928	0
2 Copiers	121	0	121	0
2 Computers	411	0	411	0
Subtotal - Equipment Depreciation	533	0	533	0
3 Legal Services	1,034	173	1,206	0
Subtotal - 101-101 Bd of Commissione	1,034	173	1,206	0
4 County Admin	2,741	253	2,994	0
Subtotal - 101-172 Administration	2,741	253	2,994	0
5 Accounting/Finance	0	2,400	2,400	0
5 Cost Plan	0	480	480	0
Subtotal - 101-201 Finance	0	2,880	2,880	0
6 Audit	0	422	422	0
Subtotal - 101-202 Audit	0	422	422	0
7 Personnel	0	5,573	5,573	0
Subtotal - 101-226 Human Resources	0	5,573	5,573	0
8 General Fund	0	1,936	1,936	0
Subtotal - 101-253 Treasurer	0	1,936	1,936	0
9 Network Services	0	19,698	19,698	0
9 Telephone	0	1,374	1,374	0
Subtotal - 101-258/259 Network/Phone	0	21,072	21,072	0
15 Mail Service	0	164	164	0
15 Postage	0	281	281	0
15 Copy Central	0	339	339	0
Subtotal - 101-266 Mail/Copy	0	784	784	0
18 County Svc Building	0	7,390	7,390	0

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

FY 2020
11/29/2021

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	\$7,390	\$7,390	\$0
24 Health Fitness	0	161	161	0
Subtotal - 296.1 County Fitness Center	0	161	161	0
25 Fringe Processing	0	77	77	0
25 GF Other Fringe	0	509	509	0
Subtotal - 677 Fringe Processing	0	586	586	0
26 General Liability	0	456	456	0
26 Public Officials Liability	0	1,340	1,340	0
Subtotal - 677-087 Insurance	0	1,796	1,796	0
Total Incoming	6,222	43,040	49,262	0
C. Total Allocated		\$463,341	\$451,341	\$12,000
			97.41%	2.59%

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

FY 2020
 11/29/2021

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	295	0.62%	\$2,519	\$0	\$2,519	\$0	\$2,519
4 101-172 Administration	241	0.50%	2,058	0	2,058	0	2,058
5 101-201 Finance	281	0.59%	2,400	0	2,400	0	2,400
6 101-202 Audit	2	0.00%	17	0	17	2	19
7 101-226 Human Resources	325	0.68%	2,776	0	2,776	298	3,073
8 101-253 Treasurer	324	0.68%	2,767	0	2,767	297	3,064
9 101-258/259 Network/Phone	1,752	3.66%	14,963	0	14,963	1,605	16,567
10 101-261 FM Courthouse	876	1.83%	7,481	0	7,481	802	8,284
11 101-262 FM 911 EOC	359	0.75%	3,066	0	3,066	329	3,395
12 101-263 FM Human Services	526	1.10%	4,492	0	4,492	482	4,974
13 101-264 MCF Building	228	0.48%	1,947	0	1,947	209	2,156
14 101-265 Facility Management	852	1.78%	7,276	0	7,276	780	8,057
15 101-266 Mail/Copy	274	0.57%	2,340	0	2,340	251	2,591
16 101-268 MH CMH Admin	119	0.25%	1,016	0	1,016	109	1,125
17 101-269 Jail Building	719	1.50%	6,140	0	6,140	659	6,799
18 101-270 Co Services Building	478	1.00%	4,082	0	4,082	438	4,520
19 101-272 Dumont LK	244	0.51%	2,084	0	2,084	223	2,307
20 101-273 Youth Home	142	0.30%	1,213	0	1,213	130	1,343
21 101-316 Security	201	0.42%	1,717	0	1,717	184	1,901
24 296.1 County Fitness Center	1	0.00%	9	0	9	1	9
25 677 Fringe Processing	348	0.73%	2,972	0	2,972	319	3,291
27 101-131 Circuit Court	419	0.88%	3,578	0	3,578	384	3,962
28 101-136 District Court	453	0.95%	3,869	0	3,869	415	4,284
29 101-147 Jury Board	18	0.04%	154	0	154	16	170
30 101-148 Probate Court	513	1.07%	4,381	0	4,381	470	4,851
31 101-149 Family Court	410	0.86%	3,502	0	3,502	376	3,877
32 101-150 Guardian	131	0.27%	1,119	0	1,119	120	1,239
33 101-151 Probate - Circuit Court	52	0.11%	444	0	444	48	492
34 101-152 Probate - District Court	223	0.47%	1,904	0	1,904	204	2,109
35 101-166 Family Counseling Services	8	0.02%	68	0	68	7	76
36 101-191 Elections	328	0.69%	2,801	0	2,801	300	3,102
37 101-215 Clerk	358	0.75%	3,057	0	3,057	328	3,385
38 101-225 Equalization	243	0.51%	2,075	0	2,075	223	2,298
39 101-229 Pros Attorney	417	0.87%	3,561	0	3,561	382	3,943
40 101-236 Register of Deeds	2,223	4.65%	18,985	0	18,985	2,036	21,021
41 101-257 Coop Ext	19	0.04%	162	0	162	17	180
42 101-260 FM Animal	226	0.47%	1,930	0	1,930	207	2,137
43 101-267 MH ACC Connect	53	0.11%	453	0	453	49	501
44 101-271 FAC	42	0.09%	359	0	359	38	397
45 101-275 Drain	335	0.70%	2,861	0	2,861	307	3,168
46 101-291 Record Management	212	0.44%	1,811	0	1,811	194	2,005
47 101-301 Sheriff	2,044	4.28%	17,456	0	17,456	1,872	19,328

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

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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
48 101-303 WEMET	188	0.39%	\$1,606	\$0	\$1,606	\$172	\$1,778
49 101-304/305 SCAT	377	0.79%	3,220	0	3,220	345	3,565
50 101-314 Reserves	113	0.24%	965	0	965	103	1,069
51 101-315 Detective	448	0.94%	3,826	0	3,826	410	4,236
52 101-331 Marine	259	0.54%	2,212	0	2,212	237	2,449
53 101-351 Jail	1,226	2.56%	10,470	0	10,470	1,123	11,593
54 101-352 Inmate Program	364	0.76%	3,109	0	3,109	333	3,442
55 101-403 Land Information Services	220	0.46%	1,879	0	1,879	201	2,080
56 101-426 Emerg Management	465	0.97%	3,971	0	3,971	426	4,397
57 101-427 LEPC	185	0.39%	1,580	0	1,580	169	1,749
58 101-430 Animal	267	0.56%	2,280	0	2,280	245	2,525
60 101-441 DPW	205	0.43%	1,751	0	1,751	188	1,939
61 101-445 Drains Public	8	0.02%	68	0	68	7	76
62 101-448 Remonumentation	29	0.06%	248	0	248	27	274
63 101-636 Com Disease	5	0.01%	43	0	43	5	47
64 101-648 Med Examiner	254	0.53%	2,169	0	2,169	233	2,402
65 101-681 Vets Burial	231	0.48%	1,973	0	1,973	212	2,184
66 101-728 Econ Development	1	0.00%	9	0	9	1	9
67 101-851 Employee Other Fringe Benef	18	0.04%	154	0	154	16	170
68 101-865 Insurance & Bonds	12	0.03%	102	0	102	11	113
69 201.0-449 Road Comm	179	0.37%	1,529	0	1,529	164	1,693
70 208.0-XXX Parks	1,647	3.44%	14,066	0	14,066	1,508	15,574
71 211.0-326 Central Dispatch	596	1.25%	5,090	0	5,090	546	5,636
72 211.8 Central Dispatch CIP	52	0.11%	444	0	444	48	492
73 215.1-XXX Friend of the Court	467	0.98%	3,988	0	3,988	428	4,416
75 221.0-XXX Health	6,824	14.27%	58,279	0	58,279	6,250	64,529
77 221.1 Solid Waste	1,026	2.15%	8,762	0	8,762	940	9,702
80 230.0-676 Transportation	1,026	2.15%	8,762	0	8,762	940	9,702
81 230.0-677 Transportation	196	0.41%	1,674	0	1,674	180	1,853
82 240.0-XXX Multi Agency	24	0.05%	205	0	205	22	227
83 2450/2455/2456 Public Improvement F	277	0.58%	2,366	0	2,366	254	2,619
84 255.X Animal Shelter	26	0.05%	222	0	222	24	246
85 256.0-236 Automation	101	0.21%	863	0	863	93	955
86 258 Sick/Vacation Liability	3	0.01%	26	0	26	3	28
87 260 Indigent Defense	4,692	9.81%	40,071	0	40,071	4,297	44,368
88 263.0-426 Palisades	50	0.10%	427	0	427	46	473
89 263.5-200 Concealed Weapons	31	0.06%	265	0	265	28	293
90 264.0-362 Local Corrections	33	0.07%	282	0	282	30	312
93 266 Justice Training Fund	9	0.02%	77	0	77	8	85
95 269.0-145 Law Library	74	0.15%	632	0	632	68	700
96 279.0-135 Veterans Treatment Court C	41	0.09%	350	0	350	38	388
98 279.0-138 Byrne Jag	50	0.10%	427	0	427	46	473

**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
99 279.0-139 MH Treatment Court	64	0.13%	\$547	\$0	\$547	\$59	\$605
100 279.0-140 Sobriety Court	44	0.09%	376	0	376	40	416
101 279.0-146 Sobriety Court Grant - State	7	0.01%	60	0	60	6	66
102 279.0-151 SSSPP Grant	337	0.70%	2,878	0	2,878	309	3,187
104 279.0-275 Drain Commissioner	8	0.02%	68	0	68	7	76
105 279.0-301 Snowmobile Grant	35	0.07%	299	0	299	32	331
106 279.0-312 HIDTA	56	0.12%	478	0	478	51	530
107 279.0-317 FBI CETF	56	0.12%	478	0	478	51	530
108 279.0-335 Traffic Grant	75	0.16%	641	0	641	69	709
109 279.0-336 Highway Safety - Seatbelt G	4	0.01%	34	0	34	4	38
110 279.0-337 CMH Tobacco	8	0.02%	68	0	68	7	76
111 279.0-338 Underage Drinking	8	0.02%	68	0	68	7	76
112 279.0-340 Medical Marijuana	32	0.07%	273	0	273	29	303
113 279.0-351 Jail CCAB	79	0.17%	675	0	675	72	747
114 279.0-352 State Criminal Alien Assista	4	0.01%	34	0	34	4	38
115 279.0-420 Hazard Mitigation Grant	8	0.02%	68	0	68	7	76
116 279.0-428 Homeland	8	0.02%	68	0	68	7	76
117 279.0-642 CESF - COVID19	38	0.08%	325	0	325	35	359
118 CBDG Cares - COVID19	41	0.09%	350	0	350	38	388
119 279.0-753 DNR Waterways Grant	7	0.01%	60	0	60	6	66
121 279.1-228 Victims Rights Grant	293	0.61%	2,502	0	2,502	268	2,771
122 280.1 Gunplain Twp	231	0.48%	1,973	0	1,973	212	2,184
123 280.4 Fillmore Township	244	0.51%	2,084	0	2,084	223	2,307
124 280.5 Casco Township	172	0.36%	1,469	0	1,469	158	1,626
125 280.6 Wayland Township	263	0.55%	2,246	0	2,246	241	2,487
126 280.7 DARE	23	0.05%	196	0	196	21	217
127 280.8 Lee Township	225	0.47%	1,922	0	1,922	206	2,128
128 280.9 Salem/Leighton/Dorr	297	0.62%	2,536	0	2,536	272	2,808
129 281.1 Saugatuck City	321	0.67%	2,741	0	2,741	294	3,035
131 289.5-259 Technology Contracts	57	0.12%	487	0	487	52	539
133 292.1-614 Comm Resc	370	0.77%	3,160	0	3,160	339	3,499
134 292.1-653 Diversion	151	0.32%	1,290	0	1,290	138	1,428
135 292.1-654 Casa	13	0.03%	111	0	111	12	123
136 292.1-656 CC Admin	319	0.67%	2,724	0	2,724	292	3,017
137 292.1-661 Food Prep	505	1.06%	4,313	0	4,313	463	4,775
138 292.1-662 Foster Care	73	0.15%	623	0	623	67	690
139 292.1-664 Juv Detention	774	1.62%	6,610	0	6,610	709	7,319
140 292.1-665 Comm Probation	318	0.67%	2,716	0	2,716	291	3,007
141 292.1-666 Cheever	854	1.79%	7,293	0	7,293	782	8,076
142 292.2 DHS	21	0.04%	179	0	179	19	199
144 293.0-681 Soldiers	326	0.68%	2,784	0	2,784	299	3,083
146 295.0-672 COA	713	1.49%	6,089	0	6,089	653	6,742

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

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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
149 595 Commissary	12	0.03%	\$102	\$0	\$102	\$11	\$113
151 639.0-275 Drain Equipment Revolving	414	0.87%	3,536	0	3,536	379	3,915
152 661.2 Fleet Management	288	0.60%	2,460	0	2,460	264	2,723
Subtotal	47,809	100.00%	408,301	0	408,301	43,040	451,341
Direct Bills					0		0
Total					\$408,301		\$451,341

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

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

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Cost Plan Allocations

Dept:5 101-201 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Building Depreciation	4	8.00%	\$960	\$0	\$960	\$0	\$960
2 Equipment Depreciation	7	14.00%	1,680	0	1,680	0	1,680
3 101-101 Bd of Commissioners	2	4.00%	480	0	480	0	480
4 101-172 Administration	1	2.00%	240	0	240	0	240
5 101-201 Finance	2	4.00%	480	0	480	0	480
6 101-202 Audit	1	2.00%	240	0	240	0	240
7 101-226 Human Resources	1	2.00%	240	0	240	0	240
8 101-253 Treasurer	3	6.00%	720	0	720	0	720
9 101-258/259 Network/Phone	3	6.00%	720	0	720	0	720
10 101-261 FM Courthouse	1	2.00%	240	0	240	0	240
11 101-262 FM 911 EOC	1	2.00%	240	0	240	0	240
12 101-263 FM Human Services	1	2.00%	240	0	240	0	240
13 101-264 MCF Building	1	2.00%	240	0	240	0	240
14 101-265 Facility Management	1	2.00%	240	0	240	0	240
15 101-266 Mail/Copy	3	6.00%	720	0	720	0	720
16 101-268 MH CMH Admin	1	2.00%	240	0	240	0	240
17 101-269 Jail Building	1	2.00%	240	0	240	0	240
18 101-270 Co Services Building	1	2.00%	240	0	240	0	240
19 101-272 Dumont LK	2	4.00%	480	0	480	0	480
20 101-273 Youth Home	1	2.00%	240	0	240	0	240
21 101-316 Security	1	2.00%	240	0	240	0	240
22 279.0 Grants	1	2.00%	240	0	240	0	240
23 292.1 Child Care	1	2.00%	240	0	240	0	240
24 296.1 County Fitness Center	1	2.00%	240	0	240	0	240
25 677 Fringe Processing	2	4.00%	480	0	480	0	480
26 677-087 Insurance	5	10.00%	1,200	0	1,200	0	1,200
43 101-267 MH ACC Connect	1	2.00%	240	0	240	0	240
Subtotal	50	100.00%	12,000	0	12,000	0	12,000
Direct Bills					0		0
Total					\$12,000		\$12,000

Basis Units: Number of functions within each Central Service Dept

Source:

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

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Allocation Summary

Dept:5 101-201 Finance

Department	Accounting/Finance	Cost Plan	Total
1 Building Depreciation	\$0	\$960	\$960
2 Equipment Depreciation	0	1,680	1,680
3 101-101 Bd of Commissioners	2,519	480	2,999
4 101-172 Administration	2,058	240	2,298
5 101-201 Finance	2,400	480	2,880
6 101-202 Audit	19	240	259
7 101-226 Human Resources	3,073	240	3,313
8 101-253 Treasurer	3,064	720	3,784
9 101-258/259 Network/Phone	16,567	720	17,287
10 101-261 FM Courthouse	8,284	240	8,524
11 101-262 FM 911 EOC	3,395	240	3,635
12 101-263 FM Human Services	4,974	240	5,214
13 101-264 MCF Building	2,156	240	2,396
14 101-265 Facility Management	8,057	240	8,297
15 101-266 Mail/Copy	2,591	720	3,311
16 101-268 MH CMH Admin	1,125	240	1,365
17 101-269 Jail Building	6,799	240	7,039
18 101-270 Co Services Building	4,520	240	4,760
19 101-272 Dumont LK	2,307	480	2,787
20 101-273 Youth Home	1,343	240	1,583
21 101-316 Security	1,901	240	2,141
22 279.0 Grants	0	240	240
23 292.1 Child Care	0	240	240
24 296.1 County Fitness Center	9	240	249
25 677 Fringe Processing	3,291	480	3,771
26 677-087 Insurance	0	1,200	1,200
27 101-131 Circuit Court	3,962	0	3,962
28 101-136 District Court	4,284	0	4,284
29 101-147 Jury Board	170	0	170
30 101-148 Probate Court	4,851	0	4,851
31 101-149 Family Court	3,877	0	3,877
32 101-150 Guardian	1,239	0	1,239
33 101-151 Probate - Circuit Court	492	0	492
34 101-152 Probate - District Court	2,109	0	2,109
35 101-166 Family Counseling Services	76	0	76
36 101-191 Elections	3,102	0	3,102
37 101-215 Clerk	3,385	0	3,385
38 101-225 Equalization	2,298	0	2,298
39 101-229 Pros Attorney	3,943	0	3,943
40 101-236 Register of Deeds	21,021	0	21,021
41 101-257 Coop Ext	180	0	180

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

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Allocation Summary

Dept:5 101-201 Finance

Department	Accounting/Finance	Cost Plan	Total
42 101-260 FM Animal	\$2,137	\$0	\$2,137
43 101-267 MH ACC Connect	501	240	741
44 101-271 FAC	397	0	397
45 101-275 Drain	3,168	0	3,168
46 101-291 Record Management	2,005	0	2,005
47 101-301 Sheriff	19,328	0	19,328
48 101-303 WEMET	1,778	0	1,778
49 101-304/305 SCAT	3,565	0	3,565
50 101-314 Reserves	1,069	0	1,069
51 101-315 Detective	4,236	0	4,236
52 101-331 Marine	2,449	0	2,449
53 101-351 Jail	11,593	0	11,593
54 101-352 Inmate Program	3,442	0	3,442
55 101-403 Land Information Services	2,080	0	2,080
56 101-426 Emerg Management	4,397	0	4,397
57 101-427 LEPC	1,749	0	1,749
58 101-430 Animal	2,525	0	2,525
60 101-441 DPW	1,939	0	1,939
61 101-445 Drains Public	76	0	76
62 101-448 Remonumentation	274	0	274
63 101-636 Com Disease	47	0	47
64 101-648 Med Examiner	2,402	0	2,402
65 101-681 Vets Burial	2,184	0	2,184
66 101-728 Econ Development	9	0	9
67 101-851 Employee Other Fringe Benef	170	0	170
68 101-865 Insurance & Bonds	113	0	113
69 201.0-449 Road Comm	1,693	0	1,693
70 208.0-XXX Parks	15,574	0	15,574
71 211.0-326 Central Dispatch	5,636	0	5,636
72 211.8 Central Dispatch CIP	492	0	492
73 215.1-XXX Friend of the Court	4,416	0	4,416
75 221.0-XXX Health	64,529	0	64,529
77 221.1 Solid Waste	9,702	0	9,702
80 230.0-676 Transportation	9,702	0	9,702
81 230.0-677 Transportation	1,853	0	1,853
82 240.0-XXX Multi Agency	227	0	227
83 2450/2455/2456 Public Improvement F	2,619	0	2,619
84 255.X Animal Shelter	246	0	246
85 256.0-236 Automation	955	0	955
86 258 Sick/Vacation Liability	28	0	28
87 260 Indigent Defense	44,368	0	44,368

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

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Allocation Summary

Dept:5 101-201 Finance

Department	Accounting/Finance	Cost Plan	Total
88 263.0-426 Palisades	\$473	\$0	\$473
89 263.5-200 Concealed Weapons	293	0	293
90 264.0-362 Local Corrections	312	0	312
93 266 Justice Training Fund	85	0	85
95 269.0-145 Law Library	700	0	700
96 279.0-135 Veterans Treatment Court C	388	0	388
98 279.0-138 Byrne Jag	473	0	473
99 279.0-139 MH Treatment Court	605	0	605
100 279.0-140 Sobriety Court	416	0	416
101 279.0-146 Sobriety Court Grant - State	66	0	66
102 279.0-151 SSSPP Grant	3,187	0	3,187
104 279.0-275 Drain Commissioner	76	0	76
105 279.0-301 Snowmobile Grant	331	0	331
106 279.0-312 HIDTA	530	0	530
107 279.0-317 FBI CETF	530	0	530
108 279.0-335 Traffic Grant	709	0	709
109 279.0-336 Highway Safety - Seatbelt G	38	0	38
110 279.0-337 CMH Tobacco	76	0	76
111 279.0-338 Underage Drinking	76	0	76
112 279.0-340 Medical Marihuana	303	0	303
113 279.0-351 Jail CCAB	747	0	747
114 279.0-352 State Criminal Alien Assista	38	0	38
115 279.0-420 Hazard Mitigation Grant	76	0	76
116 279.0-428 Homeland	76	0	76
117 279.0-642 CESF - COVID19	359	0	359
118 CBDG Cares - COVID19	388	0	388
119 279.0-753 DNR Waterways Grant	66	0	66
121 279.1-228 Victims Rights Grant	2,771	0	2,771
122 280.1 Gunplain Twp	2,184	0	2,184
123 280.4 Fillmore Township	2,307	0	2,307
124 280.5 Casco Township	1,626	0	1,626
125 280.6 Wayland Township	2,487	0	2,487
126 280.7 DARE	217	0	217
127 280.8 Lee Township	2,128	0	2,128
128 280.9 Salem/Leighton/Dorr	2,808	0	2,808
129 281.1 Saugatuck City	3,035	0	3,035
131 289.5-259 Technology Contracts	539	0	539
133 292.1-614 Comm Resc	3,499	0	3,499
134 292.1-653 Diversion	1,428	0	1,428
135 292.1-654 Casa	123	0	123
136 292.1-656 CC Admin	3,017	0	3,017

Allegan County, Michigan
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Allocation Summary

Dept:5 101-201 Finance

Department	Accounting/Finance	Cost Plan	Total
137 292.1-661 Food Prep	\$4,775	\$0	\$4,775
138 292.1-662 Foster Care	690	0	690
139 292.1-664 Juv Detention	7,319	0	7,319
140 292.1-665 Comm Probation	3,007	0	3,007
141 292.1-666 Cheever	8,076	0	8,076
142 292.2 DHS	199	0	199
144 293.0-681 Soldiers	3,083	0	3,083
146 295.0-672 COA	6,742	0	6,742
149 595 Commissary	113	0	113
151 639.0-275 Drain Equipment Revolving	3,915	0	3,915
152 661.2 Fleet Management	2,723	0	2,723
Total	\$451,341	\$12,000	\$463,341

**Audit
Nature and Extent of Service**

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

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

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

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

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

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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	51,000	0	51,000
Subtotal - Services & Supplies		<hr/> 51,000	<hr/> 0	<hr/> 51,000
Department Cost Total		51,000	0	51,000
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		51,000	0	51,000
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$51,000		<hr/> <hr/> \$51,000

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

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B. Incoming Costs - (Default Spread Expense%)

Dept:6 101-202 Audit

Department	First Incoming	Second Incoming	Audit
3 Legal Services	\$127	\$21	\$149
Subtotal - 101-101 Bd of Commissione	127	21	149
4 County Admin	338	31	369
Subtotal - 101-172 Administration	338	31	369
5 Accounting/Finance	17	2	19
5 Cost Plan	240	0	240
Subtotal - 101-201 Finance	257	2	259
6 Audit	0	52	52
Subtotal - 101-202 Audit	0	52	52
8 General Fund	0	14	14
Subtotal - 101-253 Treasurer	0	14	14
26 General Liability	0	56	56
Subtotal - 677-087 Insurance	0	56	56
Total Incoming	722	176	898
C. Total Allocated		\$51,898	\$51,898
			100.00%

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

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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	352,887	0.70%	\$360	\$0	\$360	\$0	\$360
4 101-172 Administration	331,969	0.65%	339	0	339	0	339
5 101-201 Finance	414,080	0.82%	422	0	422	0	422
6 101-202 Audit	51,000	0.10%	52	0	52	0	52
7 101-226 Human Resources	420,534	0.83%	429	0	429	1	430
8 101-253 Treasurer	521,242	1.03%	532	0	532	2	534
9 101-258/259 Network/Phone	1,506,158	2.97%	1,536	0	1,536	5	1,542
10 101-261 FM Courthouse	348,320	0.69%	355	0	355	1	357
11 101-262 FM 911 EOC	96,272	0.19%	98	0	98	0	99
12 101-263 FM Human Services	222,420	0.44%	227	0	227	1	228
13 101-264 MCF Building	217,423	0.43%	222	0	222	1	223
14 101-265 Facility Management	700,774	1.38%	715	0	715	2	717
15 101-266 Mail/Copy	201,451	0.40%	205	0	205	1	206
16 101-268 MH CMH Admin	13,351	0.03%	14	0	14	0	14
17 101-269 Jail Building	563,921	1.11%	575	0	575	2	577
18 101-270 Co Services Building	118,059	0.23%	120	0	120	0	121
19 101-272 Dumont LK	59,460	0.12%	61	0	61	0	61
20 101-273 Youth Home	42,325	0.08%	43	0	43	0	43
21 101-316 Security	205,085	0.40%	209	0	209	1	210
23 292.1 Child Care	4,880,248	9.62%	4,978	0	4,978	17	4,996
24 296.1 County Fitness Center	288	0.00%	0	0	0	0	0
27 101-131 Circuit Court	657,648	1.30%	671	0	671	2	673
28 101-136 District Court	1,467,326	2.89%	1,497	0	1,497	5	1,502
29 101-147 Jury Board	2,960	0.01%	3	0	3	0	3
30 101-148 Probate Court	455,289	0.90%	464	0	464	2	466
31 101-149 Family Court	696,813	1.37%	711	0	711	2	713
32 101-150 Guardian	12,780	0.03%	13	0	13	0	13
33 101-151 Probate - Circuit Court	7,143	0.01%	7	0	7	0	7
34 101-152 Probate - District Court	512,886	1.01%	523	0	523	2	525
35 101-166 Family Counseling Services	12,000	0.02%	12	0	12	0	12
36 101-191 Elections	239,945	0.47%	245	0	245	1	246
37 101-215 Clerk	666,057	1.31%	679	0	679	2	682
38 101-225 Equalization	421,673	0.83%	430	0	430	1	432
39 101-229 Pros Attorney	1,411,369	2.78%	1,440	0	1,440	5	1,445
40 101-236 Register of Deeds	294,717	0.58%	301	0	301	1	302
41 101-257 Coop Ext	99,384	0.20%	101	0	101	0	102
42 101-260 FM Animal	28,293	0.06%	29	0	29	0	29
43 101-267 MH ACC Connect	9,428	0.02%	10	0	10	0	10
45 101-275 Drain	310,193	0.61%	316	0	316	1	318
46 101-291 Record Management	90,511	0.18%	92	0	92	0	93
47 101-301 Sheriff	4,953,721	9.77%	5,053	0	5,053	18	5,071
48 101-303 WEMET	108,981	0.21%	111	0	111	0	112

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
49 101-304/305 SCAT	334,290	0.66%	\$341	\$0	\$341	\$1	\$342
50 101-314 Reserves	38,297	0.08%	39	0	39	0	39
51 101-315 Detective	703,766	1.39%	718	0	718	3	720
52 101-331 Marine	118,379	0.23%	121	0	121	0	121
53 101-351 Jail	4,258,859	8.40%	4,344	0	4,344	15	4,359
54 101-352 Inmate Program	324,557	0.64%	331	0	331	1	332
55 101-403 Land Information Services	183,126	0.36%	187	0	187	1	187
56 101-426 Emerg Management	120,187	0.24%	123	0	123	0	123
57 101-427 LEPC	34,240	0.07%	35	0	35	0	35
58 101-430 Animal	99,669	0.20%	102	0	102	0	102
60 101-441 DPW	11,331	0.02%	12	0	12	0	12
61 101-445 Drains Public	45,223	0.09%	46	0	46	0	46
62 101-448 Remonumentation	74,688	0.15%	76	0	76	0	76
63 101-636 Com Disease	335	0.00%	0	0	0	0	0
64 101-648 Med Examiner	248,523	0.49%	254	0	254	1	254
65 101-681 Vets Burial	109,998	0.22%	112	0	112	0	113
66 101-728 Econ Development	50,000	0.10%	51	0	51	0	51
67 101-851 Employee Other Fringe Benef	23,668	0.05%	24	0	24	0	24
68 101-865 Insurance & Bonds	385,000	0.76%	393	0	393	1	394
70 208.0-XXX Parks	343,101	0.68%	350	0	350	1	351
71 211.0-326 Central Dispatch	2,656,937	5.24%	2,710	0	2,710	9	2,720
73 215.1-XXX Friend of the Court	1,553,243	3.06%	1,584	0	1,584	6	1,590
75 221.0-XXX Health	3,152,544	6.22%	3,216	0	3,216	11	3,227
77 221.1 Solid Waste	883,536	1.74%	901	0	901	3	904
80 230.0-676 Transportation	1,541,584	3.04%	1,573	0	1,573	5	1,578
81 230.0-677 Transportation	61,724	0.12%	63	0	63	0	63
82 240.0-XXX Multi Agency	4,508	0.01%	5	0	5	0	5
83 2450/2455/2456 Public Improvement F	2,606,430	5.14%	2,659	0	2,659	9	2,668
84 255.X Animal Shelter	79,378	0.16%	81	0	81	0	81
85 256.0-236 Automation	33,799	0.07%	34	0	34	0	35
87 260 Indigent Defense	2,099,457	4.14%	2,142	0	2,142	7	2,149
88 263.0-426 Palisades	13,553	0.03%	14	0	14	0	14
89 263.5-200 Concealed Weapons	3,705	0.01%	4	0	4	0	4
90 264.0-362 Local Corrections	32,599	0.06%	33	0	33	0	33
93 266 Justice Training Fund	7,053	0.01%	7	0	7	0	7
96 279.0-135 Veterans Treatment Court C	51,172	0.10%	52	0	52	0	52
98 279.0-138 Byrne Jag	64,480	0.13%	66	0	66	0	66
99 279.0-139 MH Treatment Court	33,040	0.07%	34	0	34	0	34
100 279.0-140 Sobriety Court	67,211	0.13%	69	0	69	0	69
101 279.0-146 Sobriety Court Grant - State	734	0.00%	1	0	1	0	1
102 279.0-151 SSSPP Grant	111,335	0.22%	114	0	114	0	114
105 279.0-301 Snowmobile Grant	5,573	0.01%	6	0	6	0	6

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
106 279.0-312 HIDTA	4,326	0.01%	\$4	\$0	\$4	\$0	\$4
107 279.0-317 FBI CETF	8,278	0.02%	8	0	8	0	8
108 279.0-335 Traffic Grant	17,896	0.04%	18	0	18	0	18
109 279.0-336 Highway Safety - Seatbelt G	172	0.00%	0	0	0	0	0
112 279.0-340 Medical Marihuana	54,891	0.11%	56	0	56	0	56
113 279.0-351 Jail CCAB	51,603	0.10%	53	0	53	0	53
116 279.0-428 Homeland	9,041	0.02%	9	0	9	0	9
117 279.0-642 CESF - COVID19	133,178	0.26%	136	0	136	0	136
118 CBDG Cares - COVID19	129,253	0.25%	132	0	132	0	132
119 279.0-753 DNR Waterways Grant	44,955	0.09%	46	0	46	0	46
121 279.1-228 Victims Rights Grant	154,805	0.31%	158	0	158	1	158
122 280.1 Gunplain Twp	101,692	0.20%	104	0	104	0	104
123 280.4 Fillmore Township	92,721	0.18%	95	0	95	0	95
124 280.5 Casco Township	101,135	0.20%	103	0	103	0	104
125 280.6 Wayland Township	194,805	0.38%	199	0	199	1	199
127 280.8 Lee Township	90,809	0.18%	93	0	93	0	93
128 280.9 Salem/Leighton/Dorr	208,427	0.41%	213	0	213	1	213
129 281.1 Saugatuck City	297,474	0.59%	303	0	303	1	305
131 289.5-259 Technology Contracts	15,415	0.03%	16	0	16	0	16
144 293.0-681 Soldiers	127,130	0.25%	130	0	130	0	130
146 295.0-672 COA	2,555,439	5.04%	2,607	0	2,607	9	2,616
152 661.2 Fleet Management	13,953	0.03%	14	0	14	0	14
Subtotal	50,704,614	100.00%	51,722	0	51,722	176	51,898
Direct Bills					0		0
Total					\$51,722		\$51,898

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:6 101-202 Audit

Department	Audit	Total
3 101-101 Bd of Commissioners	\$360	\$360
4 101-172 Administration	339	339
5 101-201 Finance	422	422
6 101-202 Audit	52	52
7 101-226 Human Resources	430	430
8 101-253 Treasurer	534	534
9 101-258/259 Network/Phone	1,542	1,542
10 101-261 FM Courthouse	357	357
11 101-262 FM 911 EOC	99	99
12 101-263 FM Human Services	228	228
13 101-264 MCF Building	223	223
14 101-265 Facility Management	717	717
15 101-266 Mail/Copy	206	206
16 101-268 MH CMH Admin	14	14
17 101-269 Jail Building	577	577
18 101-270 Co Services Building	121	121
19 101-272 Dumont LK	61	61
20 101-273 Youth Home	43	43
21 101-316 Security	210	210
23 292.1 Child Care	4,996	4,996
24 296.1 County Fitness Center	0	0
27 101-131 Circuit Court	673	673
28 101-136 District Court	1,502	1,502
29 101-147 Jury Board	3	3
30 101-148 Probate Court	466	466
31 101-149 Family Court	713	713
32 101-150 Guardian	13	13
33 101-151 Probate - Circuit Court	7	7
34 101-152 Probate - District Court	525	525
35 101-166 Family Counseling Services	12	12
36 101-191 Elections	246	246
37 101-215 Clerk	682	682
38 101-225 Equalization	432	432
39 101-229 Pros Attorney	1,445	1,445
40 101-236 Register of Deeds	302	302
41 101-257 Coop Ext	102	102
42 101-260 FM Animal	29	29
43 101-267 MH ACC Connect	10	10
45 101-275 Drain	318	318
46 101-291 Record Management	93	93
47 101-301 Sheriff	5,071	5,071

Allegan County, Michigan
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Allocation Summary

Dept:6 101-202 Audit

Department	Audit	Total
48 101-303 WEMET	\$112	\$112
49 101-304/305 SCAT	342	342
50 101-314 Reserves	39	39
51 101-315 Detective	720	720
52 101-331 Marine	121	121
53 101-351 Jail	4,359	4,359
54 101-352 Inmate Program	332	332
55 101-403 Land Information Services	187	187
56 101-426 Emerg Management	123	123
57 101-427 LEPC	35	35
58 101-430 Animal	102	102
60 101-441 DPW	12	12
61 101-445 Drains Public	46	46
62 101-448 Remonumentation	76	76
63 101-636 Com Disease	0	0
64 101-648 Med Examiner	254	254
65 101-681 Vets Burial	113	113
66 101-728 Econ Development	51	51
67 101-851 Employee Other Fringe Benef	24	24
68 101-865 Insurance & Bonds	394	394
70 208.0-XXX Parks	351	351
71 211.0-326 Central Dispatch	2,720	2,720
73 215.1-XXX Friend of the Court	1,590	1,590
75 221.0-XXX Health	3,227	3,227
77 221.1 Solid Waste	904	904
80 230.0-676 Transportation	1,578	1,578
81 230.0-677 Transportation	63	63
82 240.0-XXX Multi Agency	5	5
83 2450/2455/2456 Public Improvement F	2,668	2,668
84 255.X Animal Shelter	81	81
85 256.0-236 Automation	35	35
87 260 Indigent Defense	2,149	2,149
88 263.0-426 Palisades	14	14
89 263.5-200 Concealed Weapons	4	4
90 264.0-362 Local Corrections	33	33
93 266 Justice Training Fund	7	7
96 279.0-135 Veterans Treatment Court C	52	52
98 279.0-138 Byrne Jag	66	66
99 279.0-139 MH Treatment Court	34	34
100 279.0-140 Sobriety Court	69	69
101 279.0-146 Sobriety Court Grant - State	1	1

**Allegan County, Michigan
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Allocation Summary

Dept:6 101-202 Audit

Department	Audit	Total
102 279.0-151 SSSPP Grant	\$114	\$114
105 279.0-301 Snowmobile Grant	6	6
106 279.0-312 HIDTA	4	4
107 279.0-317 FBI CETF	8	8
108 279.0-335 Traffic Grant	18	18
109 279.0-336 Highway Safety - Seatbelt G	0	0
112 279.0-340 Medical Marihuana	56	56
113 279.0-351 Jail CCAB	53	53
116 279.0-428 Homeland	9	9
117 279.0-642 CESF - COVID19	136	136
118 CBDG Cares - COVID19	132	132
119 279.0-753 DNR Waterways Grant	46	46
121 279.1-228 Victims Rights Grant	158	158
122 280.1 Gunplain Twp	104	104
123 280.4 Fillmore Township	95	95
124 280.5 Casco Township	104	104
125 280.6 Wayland Township	199	199
127 280.8 Lee Township	93	93
128 280.9 Salem/Leighton/Dorr	213	213
129 281.1 Saugatuck City	305	305
131 289.5-259 Technology Contracts	16	16
144 293.0-681 Soldiers	130	130
146 295.0-672 COA	2,616	2,616
152 661.2 Fleet Management	14	14
Total	\$51,898	\$51,898

Human Resources
Nature and Extent of Service

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

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

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

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

FY 2020
11/29/2021

A. Department Costs

Dept:7 101-226 Human Resources

Description		Amount	General Admin	Personnel
Personnel Costs				
Salaries	S1	272,832	0	272,832
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	96,656	0	96,656
Subtotal - Personnel Costs		369,488	0	369,488
Services & Supplies Cost				
Other Contractual Services	S	1,681	0	1,681
Office Supplies	S	0	0	0
Legal - Court Appt/Other Legal	S	438	0	438
Memberships/subscriptions	S	7,574	0	7,574
Contractual Svcs - Employment	S	774	0	774
Contractual Svcs - Training & Developr	S	7,143	0	7,143
Contractual Svcs - Leadership	S	12,693	0	12,693
Health Services	S	13,222	0	13,222
Travel Expenses - Routine	S	0	0	0
Education/Training - Room/Board	S	0	0	0
Education/Training - Travel	S	41	0	41
Education/Training - Registration	S	1,230	0	1,230
Advertising	S	6,252	0	6,252
Office Equipment & Furniture	S	0	0	0
Subtotal - Services & Supplies		51,048	0	51,048
Department Cost Total		420,536	0	420,536
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		420,536	0	420,536
General Admin Distribution			0	0
Grand Total		\$420,536		\$420,536

**Allegan County, Michigan
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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	\$2,060	\$14	\$2,074
Subtotal - Building Depreciation	2,060	14	2,074
2 Copiers	95	0	95
2 Computers	321	0	321
Subtotal - Equipment Depreciation	415	0	415
3 Legal Services	1,050	175	1,225
Subtotal - 101-101 Bd of Commissione	1,050	175	1,225
4 County Admin	2,784	257	3,041
Subtotal - 101-172 Administration	2,784	257	3,041
5 Accounting/Finance	2,776	298	3,073
5 Cost Plan	240	0	240
Subtotal - 101-201 Finance	3,016	298	3,313
6 Audit	429	1	430
Subtotal - 101-202 Audit	429	1	430
7 Personnel	0	4,343	4,343
Subtotal - 101-226 Human Resources	0	4,343	4,343
8 General Fund	0	2,239	2,239
Subtotal - 101-253 Treasurer	0	2,239	2,239
9 Network Services	0	15,351	15,351
9 Telephone	0	1,071	1,071
Subtotal - 101-258/259 Network/Phone	0	16,422	16,422
15 Mail Service	0	927	927
15 Postage	0	1,680	1,680
15 Copy Central	0	264	264
Subtotal - 101-266 Mail/Copy	0	2,871	2,871
18 County Svc Building	0	7,952	7,952

**Allegan County, Michigan
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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	\$7,952	\$7,952
24 Health Fitness	0	125	125
Subtotal - 296.1 County Fitness Center	0	125	125
25 Fringe Processing	0	60	60
25 GF Other Fringe	0	397	397
Subtotal - 677 Fringe Processing	0	457	457
26 General Liability	0	463	463
26 Public Officials Liability	0	1,044	1,044
Subtotal - 677-087 Insurance	0	1,507	1,507
Total Incoming	9,754	36,662	46,415
C. Total Allocated		\$466,951	\$466,951
			100.00%

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

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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	7.00	1.77%	\$7,620	\$0	\$7,620	\$0	\$7,620
4 101-172 Administration	2.41	0.61%	2,623	0	2,623	0	2,623
5 101-201 Finance	5.12	1.30%	5,573	0	5,573	0	5,573
7 101-226 Human Resources	3.99	1.01%	4,343	0	4,343	0	4,343
8 101-253 Treasurer	6.33	1.60%	6,890	0	6,890	616	7,506
9 101-258/259 Network/Phone	9.39	2.38%	10,221	0	10,221	914	11,135
10 101-261 FM Courthouse	1.90	0.48%	2,068	0	2,068	185	2,253
11 101-262 FM 911 EOC	0.13	0.03%	142	0	142	13	154
12 101-263 FM Human Services	1.38	0.35%	1,502	0	1,502	134	1,636
14 101-265 Facility Management	8.59	2.17%	9,351	0	9,351	836	10,186
15 101-266 Mail/Copy	1.00	0.25%	1,089	0	1,089	97	1,186
17 101-269 Jail Building	1.46	0.37%	1,589	0	1,589	142	1,731
18 101-270 Co Services Building	0.99	0.25%	1,078	0	1,078	96	1,174
19 101-272 Dumont LK	0.13	0.03%	142	0	142	13	154
21 101-316 Security	4.69	1.19%	5,105	0	5,105	456	5,562
26 677-087 Insurance	0.60	0.15%	653	0	653	58	712
27 101-131 Circuit Court	7.99	2.02%	8,697	0	8,697	777	9,475
28 101-136 District Court	19.36	4.90%	21,074	0	21,074	1,884	22,958
29 101-147 Jury Board	0.01	0.00%	11	0	11	1	12
30 101-148 Probate Court	3.89	0.98%	4,234	0	4,234	379	4,613
31 101-149 Family Court	5.34	1.35%	5,813	0	5,813	520	6,332
34 101-152 Probate - District Court	5.98	1.51%	6,509	0	6,509	582	7,091
36 101-191 Elections	1.03	0.26%	1,121	0	1,121	100	1,221
37 101-215 Clerk	9.04	2.29%	9,840	0	9,840	880	10,720
38 101-225 Equalization	3.77	0.95%	4,104	0	4,104	367	4,471
39 101-229 Pros Attorney	15.20	3.85%	16,546	0	16,546	1,479	18,025
40 101-236 Register of Deeds	3.83	0.97%	4,169	0	4,169	373	4,542
41 101-257 Coop Ext	0.02	0.01%	22	0	22	2	24
45 101-275 Drain	3.37	0.85%	3,668	0	3,668	328	3,996
46 101-291 Record Management	1.50	0.38%	1,633	0	1,633	146	1,779
47 101-301 Sheriff	46.16	11.68%	50,247	0	50,247	4,492	54,739
48 101-303 WEMET	1.12	0.28%	1,219	0	1,219	109	1,328
49 101-304/305 SCAT	3.00	0.76%	3,266	0	3,266	292	3,558
50 101-314 Reserves	1.26	0.32%	1,372	0	1,372	123	1,494
51 101-315 Detective	5.35	1.35%	5,824	0	5,824	521	6,344
52 101-331 Marine	1.83	0.46%	1,992	0	1,992	178	2,170
53 101-351 Jail	34.41	8.71%	37,457	0	37,457	3,348	40,805
54 101-352 Inmate Program	4.15	1.05%	4,517	0	4,517	404	4,921
55 101-403 Land Information Services	1.99	0.50%	2,166	0	2,166	194	2,360
56 101-426 Emerg Management	1.00	0.25%	1,089	0	1,089	97	1,186
57 101-427 LEPC	0.65	0.16%	708	0	708	63	771
58 101-430 Animal	1.27	0.32%	1,382	0	1,382	124	1,506

**Allegan County, Michigan
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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
60 101-441 DPW	0.20	0.05%	\$218	\$0	\$218	\$19	\$237
65 101-681 Vets Burial	1.58	0.40%	1,720	0	1,720	154	1,874
70 208.0-XXX Parks	4.56	1.15%	4,964	0	4,964	444	5,407
71 211.0-326 Central Dispatch	23.52	5.95%	25,602	0	25,602	2,289	27,891
73 215.1-XXX Friend of the Court	17.73	4.49%	19,300	0	19,300	1,725	21,025
75 221.0-XXX Health	31.16	7.88%	33,919	0	33,919	3,032	36,951
80 230.0-676 Transportation	3.04	0.77%	3,309	0	3,309	296	3,605
81 230.0-677 Transportation	1.00	0.25%	1,089	0	1,089	97	1,186
87 260 Indigent Defense	6.94	1.76%	7,554	0	7,554	675	8,230
89 263.5-200 Concealed Weapons	0.02	0.01%	22	0	22	2	24
90 264.0-362 Local Corrections	0.08	0.02%	87	0	87	8	95
102 279.0-151 SSSPP Grant	1.00	0.25%	1,089	0	1,089	97	1,186
105 279.0-301 Snowmobile Grant	0.09	0.02%	98	0	98	9	107
106 279.0-312 HIDTA	0.05	0.01%	54	0	54	5	59
107 279.0-317 FBI CETF	0.06	0.02%	65	0	65	6	71
108 279.0-335 Traffic Grant	0.12	0.03%	131	0	131	12	142
110 279.0-337 CMH Tobacco	0.01	0.00%	11	0	11	1	12
121 279.1-228 Victims Rights Grant	2.38	0.60%	2,591	0	2,591	232	2,822
122 280.1 Gunplain Twp	1.00	0.25%	1,089	0	1,089	97	1,186
123 280.4 Fillmore Township	1.00	0.25%	1,089	0	1,089	97	1,186
124 280.5 Casco Township	1.00	0.25%	1,089	0	1,089	97	1,186
125 280.6 Wayland Township	2.16	0.55%	2,351	0	2,351	210	2,561
127 280.8 Lee Township	1.00	0.25%	1,089	0	1,089	97	1,186
128 280.9 Salem/Leighton/Dorr	1.96	0.50%	2,134	0	2,134	191	2,324
129 281.1 Saugatuck City	3.11	0.79%	3,385	0	3,385	303	3,688
131 289.5-259 Technology Contracts	0.28	0.07%	305	0	305	27	332
133 292.1-614 Comm Resc	3.34	0.84%	3,636	0	3,636	325	3,961
134 292.1-653 Diversion	1.00	0.25%	1,089	0	1,089	97	1,186
136 292.1-656 CC Admin	4.12	1.04%	4,485	0	4,485	401	4,886
137 292.1-661 Food Prep	2.61	0.66%	2,841	0	2,841	254	3,095
139 292.1-664 Juv Detention	15.38	3.89%	16,742	0	16,742	1,497	18,238
140 292.1-665 Comm Probation	4.98	1.26%	5,421	0	5,421	485	5,906
141 292.1-666 Cheever	14.88	3.76%	16,197	0	16,197	1,448	17,645
142 292.2 DHS	0.01	0.00%	11	0	11	1	12
144 293.0-681 Soldiers	0.76	0.19%	827	0	827	74	901
146 295.0-672 COA	2.56	0.65%	2,787	0	2,787	249	3,036
150 620.0-253 Tax Reversn	1.73	0.44%	1,883	0	1,883	168	2,052
151 639.0-275 Drain Equipment Revolving	1.20	0.30%	1,306	0	1,306	117	1,423
152 661.2 Fleet Management	0.04	0.01%	44	0	44	4	47

**Allegan County, Michigan
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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	395.29	100.00%	430,290	0	430,290	36,662	466,951
Direct Bills					0		0
Total					\$430,290		\$466,951

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	\$7,620	\$7,620
4 101-172 Administration	2,623	2,623
5 101-201 Finance	5,573	5,573
7 101-226 Human Resources	4,343	4,343
8 101-253 Treasurer	7,506	7,506
9 101-258/259 Network/Phone	11,135	11,135
10 101-261 FM Courthouse	2,253	2,253
11 101-262 FM 911 EOC	154	154
12 101-263 FM Human Services	1,636	1,636
14 101-265 Facility Management	10,186	10,186
15 101-266 Mail/Copy	1,186	1,186
17 101-269 Jail Building	1,731	1,731
18 101-270 Co Services Building	1,174	1,174
19 101-272 Dumont LK	154	154
21 101-316 Security	5,562	5,562
26 677-087 Insurance	712	712
27 101-131 Circuit Court	9,475	9,475
28 101-136 District Court	22,958	22,958
29 101-147 Jury Board	12	12
30 101-148 Probate Court	4,613	4,613
31 101-149 Family Court	6,332	6,332
34 101-152 Probate - District Court	7,091	7,091
36 101-191 Elections	1,221	1,221
37 101-215 Clerk	10,720	10,720
38 101-225 Equalization	4,471	4,471
39 101-229 Pros Attorney	18,025	18,025
40 101-236 Register of Deeds	4,542	4,542
41 101-257 Coop Ext	24	24
45 101-275 Drain	3,996	3,996
46 101-291 Record Management	1,779	1,779
47 101-301 Sheriff	54,739	54,739
48 101-303 WEMET	1,328	1,328
49 101-304/305 SCAT	3,558	3,558
50 101-314 Reserves	1,494	1,494
51 101-315 Detective	6,344	6,344
52 101-331 Marine	2,170	2,170
53 101-351 Jail	40,805	40,805
54 101-352 Inmate Program	4,921	4,921
55 101-403 Land Information Services	2,360	2,360
56 101-426 Emerg Management	1,186	1,186
57 101-427 LEPC	771	771

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

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Allocation Summary

Dept:7 101-226 Human Resources

Department	Personnel	Total
58 101-430 Animal	\$1,506	\$1,506
60 101-441 DPW	237	237
65 101-681 Vets Burial	1,874	1,874
70 208.0-XXX Parks	5,407	5,407
71 211.0-326 Central Dispatch	27,891	27,891
73 215.1-XXX Friend of the Court	21,025	21,025
75 221.0-XXX Health	36,951	36,951
80 230.0-676 Transportation	3,605	3,605
81 230.0-677 Transportation	1,186	1,186
87 260 Indigent Defense	8,230	8,230
89 263.5-200 Concealed Weapons	24	24
90 264.0-362 Local Corrections	95	95
102 279.0-151 SSSPP Grant	1,186	1,186
105 279.0-301 Snowmobile Grant	107	107
106 279.0-312 HIDTA	59	59
107 279.0-317 FBI CETF	71	71
108 279.0-335 Traffic Grant	142	142
110 279.0-337 CMH Tobacco	12	12
121 279.1-228 Victims Rights Grant	2,822	2,822
122 280.1 Gunplain Twp	1,186	1,186
123 280.4 Fillmore Township	1,186	1,186
124 280.5 Casco Township	1,186	1,186
125 280.6 Wayland Township	2,561	2,561
127 280.8 Lee Township	1,186	1,186
128 280.9 Salem/Leighton/Dorr	2,324	2,324
129 281.1 Saugatuck City	3,688	3,688
131 289.5-259 Technology Contracts	332	332
133 292.1-614 Comm Resc	3,961	3,961
134 292.1-653 Diversion	1,186	1,186
136 292.1-656 CC Admin	4,886	4,886
137 292.1-661 Food Prep	3,095	3,095
139 292.1-664 Juv Detention	18,238	18,238
140 292.1-665 Comm Probation	5,906	5,906
141 292.1-666 Cheever	17,645	17,645
142 292.2 DHS	12	12
144 293.0-681 Soldiers	901	901
146 295.0-672 COA	3,036	3,036
150 620.0-253 Tax Reversn	2,052	2,052
151 639.0-275 Drain Equipment Revolving	1,423	1,423
152 661.2 Fleet Management	47	47

Allegan County, Michigan
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Allocation Summary

Dept:7 101-226 Human Resources

Department	Personnel	Total
<hr/>		
Total	\$466,951	\$466,951

**Treasurer
Nature and Extent of Service**

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

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

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

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

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

Allegan County, Michigan
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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	353,783	0	102,348	58,593	192,842
<i>Salary % Split</i>			<i>.00%</i>	<i>28.93%</i>	<i>16.56%</i>	<i>54.51%</i>
Benefits	S	135,520	0	39,205	22,445	73,870
Subtotal - Personnel Costs		489,303	0	141,553	81,037	266,713
Services & Supplies Cost						
Office Supplies	S	4,371	0	1,265	724	2,383
Printing & Binding	S	3,651	0	1,056	605	1,990
Legal - Court Appt/Other Legal	S	1,000	0	289	166	545
Memberships & Subscriptions	S	940	0	272	156	512
Travel Expenses - Routine	S	132	0	38	22	72
Education/Training - Room/Board	S	0	0	0	0	0
Education/Training - Travel	S	493	0	143	82	269
Education/Training - Registration	S	200	0	58	33	109
Advertising	S	0	0	0	0	0
Office Equipment Repair & Maint	S	1,504	0	435	249	820
Software Rental/Lease	S	8,588	0	2,484	1,422	4,681
Refunds & Rebates	S	11,058	0	3,199	1,831	6,028
612.01 Tax Certifications	S	(22,830)	0	(6,605)	(3,781)	(12,444)
612.02 Tax History	S	(2,894)	0	(837)	(479)	(1,577)
613.05 Misc Fees	S	0	0	0	0	0
614.03 Record Copy	S	0	0	0	0	0
Subtotal - Services & Supplies		6,213	0	1,797	1,029	3,387
Department Cost Total		495,516	0	143,350	82,066	270,099
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		495,516	0	143,350	82,066	270,099
General Admin Distribution			0	0	0	0
Grand Total		\$495,516		\$143,350	\$82,066	\$270,099
					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	\$7,557	\$18	\$2,191	\$1,255	\$4,129
Subtotal - Building Depreciation	7,557	18	2,191	1,255	4,129
2 Copiers	150	0	43	25	82
2 Computers	509	0	147	84	277
2 Courthouse	688	0	199	114	375
Subtotal - Equipment Depreciation	1,347	0	390	223	734
3 Legal Services	1,301	217	439	251	828
Subtotal - 101-101 Bd of Commissione	1,301	217	439	251	828
4 County Admin	3,450	319	1,090	624	2,054
Subtotal - 101-172 Administration	3,450	319	1,090	624	2,054
5 Accounting/Finance	2,767	297	886	507	1,670
5 Cost Plan	720	0	208	119	392
Subtotal - 101-201 Finance	3,487	297	1,095	627	2,062
6 Audit	532	2	154	88	291
Subtotal - 101-202 Audit	532	2	154	88	291
7 Personnel	6,890	616	2,172	1,243	4,092
Subtotal - 101-226 Human Resources	6,890	616	2,172	1,243	4,092
8 General Fund	0	2,232	646	370	1,217
Subtotal - 101-253 Treasurer	0	2,232	646	370	1,217
9 Network Services	0	24,353	7,045	4,033	13,275
9 Telephone	0	1,699	491	281	926
Subtotal - 101-258/259 Network/Phone	0	26,052	7,537	4,315	14,201
10 Courthouse	0	21,442	6,203	3,551	11,688
Subtotal - 101-261 FM Courthouse	0	21,442	6,203	3,551	11,688
15 Mail Service	0	6,618	1,915	1,096	3,607

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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	\$9,611	\$2,780	\$1,592	\$5,239
15 Copy Central	0	419	121	69	229
Subtotal - 101-266 Mail/Copy	0	16,649	4,816	2,757	9,075
21 Courthouse Security	0	13,570	3,926	2,247	7,397
Subtotal - 101-316 Security	0	13,570	3,926	2,247	7,397
24 Health Fitness	0	199	57	33	108
Subtotal - 296.1 County Fitness Center	0	199	57	33	108
25 Fringe Processing	0	95	28	16	52
25 GF Other Fringe	0	630	182	104	343
Subtotal - 677 Fringe Processing	0	725	210	120	395
26 General Liability	0	574	166	95	313
26 Public Officials Liability	0	1,656	479	274	903
Subtotal - 677-087 Insurance	0	2,230	645	369	1,216
Total Incoming	24,564	84,568	31,571	18,074	59,486
C. Total Allocated		\$604,648	\$174,922	\$100,141	\$329,586
			28.93%	16.56%	54.51%

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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	295	1.35%	\$2,032	\$0	\$2,032	\$0	\$2,032
4 101-172 Administration	241	1.10%	1,660	0	1,660	0	1,660
5 101-201 Finance	281	1.29%	1,936	0	1,936	0	1,936
6 101-202 Audit	2	0.01%	14	0	14	0	14
7 101-226 Human Resources	325	1.49%	2,239	0	2,239	0	2,239
8 101-253 Treasurer	324	1.48%	2,232	0	2,232	0	2,232
9 101-258/259 Network/Phone	1,752	8.02%	12,070	0	12,070	2,104	14,174
10 101-261 FM Courthouse	876	4.01%	6,035	0	6,035	1,052	7,087
11 101-262 FM 911 EOC	359	1.64%	2,473	0	2,473	431	2,904
12 101-263 FM Human Services	526	2.41%	3,624	0	3,624	632	4,255
13 101-264 MCF Building	228	1.04%	1,571	0	1,571	274	1,845
14 101-265 Facility Management	852	3.90%	5,869	0	5,869	1,023	6,893
15 101-266 Mail/Copy	274	1.25%	1,888	0	1,888	329	2,217
16 101-268 MH CMH Admin	119	0.54%	820	0	820	143	963
17 101-269 Jail Building	719	3.29%	4,953	0	4,953	863	5,817
18 101-270 Co Services Building	478	2.19%	3,293	0	3,293	574	3,867
19 101-272 Dumont LK	244	1.12%	1,681	0	1,681	293	1,974
20 101-273 Youth Home	142	0.65%	978	0	978	171	1,149
21 101-316 Security	201	0.92%	1,385	0	1,385	241	1,626
27 101-131 Circuit Court	419	1.92%	2,887	0	2,887	503	3,390
28 101-136 District Court	453	2.07%	3,121	0	3,121	544	3,665
29 101-147 Jury Board	18	0.08%	124	0	124	22	146
30 101-148 Probate Court	513	2.35%	3,534	0	3,534	616	4,150
31 101-149 Family Court	410	1.88%	2,825	0	2,825	492	3,317
32 101-150 Guardian	131	0.60%	902	0	902	157	1,060
33 101-151 Probate - Circuit Court	52	0.24%	358	0	358	62	421
34 101-152 Probate - District Court	223	1.02%	1,536	0	1,536	268	1,804
35 101-166 Family Counseling Services	8	0.04%	55	0	55	10	65
36 101-191 Elections	328	1.50%	2,260	0	2,260	394	2,654
37 101-215 Clerk	358	1.64%	2,466	0	2,466	430	2,896
38 101-225 Equalization	243	1.11%	1,674	0	1,674	292	1,966
39 101-229 Pros Attorney	417	1.91%	2,873	0	2,873	501	3,374
40 101-236 Register of Deeds	2,223	10.18%	15,314	0	15,314	2,670	17,984
41 101-257 Coop Ext	19	0.09%	131	0	131	23	154
42 101-260 FM Animal	226	1.03%	1,557	0	1,557	271	1,828
43 101-267 MH ACC Connect	53	0.24%	365	0	365	64	429
44 101-271 FAC	42	0.19%	289	0	289	50	340
45 101-275 Drain	335	1.53%	2,308	0	2,308	402	2,710
46 101-291 Record Management	212	0.97%	1,460	0	1,460	255	1,715
47 101-301 Sheriff	2,044	9.36%	14,081	0	14,081	2,455	16,536
48 101-303 WEMET	188	0.86%	1,295	0	1,295	226	1,521
49 101-304/305 SCAT	377	1.73%	2,597	0	2,597	453	3,050

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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	113	0.52%	\$778	\$0	\$778	\$136	\$914
51 101-315 Detective	448	2.05%	3,086	0	3,086	538	3,624
52 101-331 Marine	259	1.19%	1,784	0	1,784	311	2,095
53 101-351 Jail	1,226	5.61%	8,446	0	8,446	1,472	9,918
54 101-352 Inmate Program	364	1.67%	2,508	0	2,508	437	2,945
55 101-403 Land Information Services	220	1.01%	1,516	0	1,516	264	1,780
56 101-426 Emerg Management	465	2.13%	3,203	0	3,203	558	3,762
57 101-427 LEPC	185	0.85%	1,274	0	1,274	222	1,497
58 101-430 Animal	267	1.22%	1,839	0	1,839	321	2,160
60 101-441 DPW	205	0.94%	1,412	0	1,412	246	1,658
61 101-445 Drains Public	8	0.04%	55	0	55	10	65
62 101-448 Remonumentation	29	0.13%	200	0	200	35	235
63 101-636 Com Disease	5	0.02%	34	0	34	6	40
64 101-648 Med Examiner	254	1.16%	1,750	0	1,750	305	2,055
65 101-681 Vets Burial	231	1.06%	1,591	0	1,591	277	1,869
66 101-728 Econ Development	1	0.00%	7	0	7	1	8
67 101-851 Employee Other Fringe Benef	18	0.08%	124	0	124	22	146
68 101-865 Insurance & Bonds	12	0.05%	83	0	83	14	97
Subtotal	21,840	100.00%	150,457	0	150,457	24,465	174,922
Direct Bills					0		0
Total					\$150,457		\$174,922

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

**Allegan County, Michigan
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Non-General Fund Allocations

Dept:8 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 296.1 County Fitness Center	11	0.13%	\$116	\$0	\$116	\$19	\$135
25 677 Fringe Processing	236	2.89%	2,494	0	2,494	405	2,899
69 201.0-449 Road Comm	336	4.12%	3,550	0	3,550	577	4,127
70 208.0-XXX Parks	501	6.15%	5,294	0	5,294	861	6,154
71 211.0-326 Central Dispatch	50	0.61%	528	0	528	86	614
72 211.8 Central Dispatch CIP	47	0.58%	497	0	497	81	577
73 215.1-XXX Friend of the Court	270	3.31%	2,853	0	2,853	464	3,317
75 221.0-XXX Health	3,895	47.78%	41,155	0	41,155	6,692	47,847
77 221.1 Solid Waste	193	2.37%	2,039	0	2,039	332	2,371
80 230.0-676 Transportation	165	2.02%	1,743	0	1,743	283	2,027
81 230.0-677 Transportation	3	0.04%	32	0	32	5	37
82 240.0-XXX Multi Agency	12	0.15%	127	0	127	21	147
83 2450/2455/2456 Public Improvement F	43	0.53%	454	0	454	74	528
84 255.X Animal Shelter	38	0.47%	402	0	402	65	467
85 256.0-236 Automation	571	7.00%	6,033	0	6,033	981	7,014
86 258 Sick/Vacation Liability	1	0.01%	11	0	11	2	12
87 260 Indigent Defense	14	0.17%	148	0	148	24	172
88 263.0-426 Palisades	1	0.01%	11	0	11	2	12
89 263.5-200 Concealed Weapons	363	4.45%	3,835	0	3,835	624	4,459
90 264.0-362 Local Corrections	17	0.21%	180	0	180	29	209
91 265.0-301 Drug Law	1	0.01%	11	0	11	2	12
92 265.1 Drug Law Enforcement	2	0.02%	21	0	21	3	25
93 266 Justice Training Fund	3	0.04%	32	0	32	5	37
95 269.0-145 Law Library	15	0.18%	158	0	158	26	184
96 279.0-135 Veterans Treatment Court C	19	0.23%	201	0	201	33	233
98 279.0-138 Byrne Jag	27	0.33%	285	0	285	46	332
99 279.0-139 MH Treatment Court	11	0.13%	116	0	116	19	135
100 279.0-140 Sobriety Court	27	0.33%	285	0	285	46	332
101 279.0-146 Sobriety Court Grant - State	2	0.02%	21	0	21	3	25
102 279.0-151 SSSPP Grant	4	0.05%	42	0	42	7	49
104 279.0-275 Drain Commissioner	17	0.21%	180	0	180	29	209
105 279.0-301 Snowmobile Grant	13	0.16%	137	0	137	22	160
106 279.0-312 HIDTA	3	0.04%	32	0	32	5	37
107 279.0-317 FBI CETF	7	0.09%	74	0	74	12	86
108 279.0-335 Traffic Grant	4	0.05%	42	0	42	7	49
109 279.0-336 Highway Safety - Seatbelt C	1	0.01%	11	0	11	2	12
112 279.0-340 Medical Marihuana	4	0.05%	42	0	42	7	49
113 279.0-351 Jail CCAB	14	0.17%	148	0	148	24	172
115 279.0-420 Hazard Mitigation Grant	5	0.06%	53	0	53	9	61
116 279.0-428 Homeland	2	0.02%	21	0	21	3	25
117 279.0-642 CESF - COVID19	2	0.02%	21	0	21	3	25
118 CBDG Cares - COVID19	3	0.04%	32	0	32	5	37

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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
119 279.0-753 DNR Waterways Grant	4	0.05%	\$42	\$0	\$42	\$7	\$49
121 279.1-228 Victims Rights Grant	4	0.05%	42	0	42	7	49
122 280.1 Gunplain Twp	24	0.29%	254	0	254	41	295
123 280.4 Fillmore Township	36	0.44%	380	0	380	62	442
124 280.5 Casco Township	24	0.29%	254	0	254	41	295
125 280.6 Wayland Township	16	0.20%	169	0	169	27	197
127 280.8 Lee Township	24	0.29%	254	0	254	41	295
128 280.9 Salem/Leighton/Dorr	38	0.47%	402	0	402	65	467
129 281.1 Saugatuck City	12	0.15%	127	0	127	21	147
131 289.5-259 Technology Contracts	7	0.09%	74	0	74	12	86
133 292.1-614 Comm Resc	59	0.72%	623	0	623	101	725
134 292.1-653 Diversion	24	0.29%	254	0	254	41	295
135 292.1-654 Casa	23	0.28%	243	0	243	40	283
136 292.1-656 CC Admin	24	0.29%	254	0	254	41	295
137 292.1-661 Food Prep	36	0.44%	380	0	380	62	442
138 292.1-662 Foster Care	139	1.71%	1,469	0	1,469	239	1,708
139 292.1-664 Juv Detention	128	1.57%	1,352	0	1,352	220	1,572
140 292.1-665 Comm Probation	36	0.44%	380	0	380	62	442
141 292.1-666 Cheever	162	1.99%	1,712	0	1,712	278	1,990
144 293.0-681 Soldiers	12	0.15%	127	0	127	21	147
146 295.0-672 COA	279	3.42%	2,948	0	2,948	479	3,427
147 512.0-671 MCF	18	0.22%	190	0	190	31	221
149 595 Commissary	33	0.40%	349	0	349	57	405
152 661.2 Fleet Management	37	0.45%	391	0	391	64	455
Subtotal	8,152	100.00%	86,135	0	86,135	14,006	100,141
Direct Bills					0		0
Total					\$86,135		\$100,141

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

**Allegan County, Michigan
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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	\$2,032	\$0	\$0	\$2,032
4 101-172 Administration	1,660	0	0	1,660
5 101-201 Finance	1,936	0	0	1,936
6 101-202 Audit	14	0	0	14
7 101-226 Human Resources	2,239	0	0	2,239
8 101-253 Treasurer	2,232	0	0	2,232
9 101-258/259 Network/Phone	14,174	0	0	14,174
10 101-261 FM Courthouse	7,087	0	0	7,087
11 101-262 FM 911 EOC	2,904	0	0	2,904
12 101-263 FM Human Services	4,255	0	0	4,255
13 101-264 MCF Building	1,845	0	0	1,845
14 101-265 Facility Management	6,893	0	0	6,893
15 101-266 Mail/Copy	2,217	0	0	2,217
16 101-268 MH CMH Admin	963	0	0	963
17 101-269 Jail Building	5,817	0	0	5,817
18 101-270 Co Services Building	3,867	0	0	3,867
19 101-272 Dumont LK	1,974	0	0	1,974
20 101-273 Youth Home	1,149	0	0	1,149
21 101-316 Security	1,626	0	0	1,626
24 296.1 County Fitness Center	0	135	0	135
25 677 Fringe Processing	0	2,899	0	2,899
27 101-131 Circuit Court	3,390	0	0	3,390
28 101-136 District Court	3,665	0	0	3,665
29 101-147 Jury Board	146	0	0	146
30 101-148 Probate Court	4,150	0	0	4,150
31 101-149 Family Court	3,317	0	0	3,317
32 101-150 Guardian	1,060	0	0	1,060
33 101-151 Probate - Circuit Court	421	0	0	421
34 101-152 Probate - District Court	1,804	0	0	1,804
35 101-166 Family Counseling Services	65	0	0	65
36 101-191 Elections	2,654	0	0	2,654
37 101-215 Clerk	2,896	0	0	2,896
38 101-225 Equalization	1,966	0	0	1,966
39 101-229 Pros Attorney	3,374	0	0	3,374
40 101-236 Register of Deeds	17,984	0	0	17,984
41 101-257 Coop Ext	154	0	0	154
42 101-260 FM Animal	1,828	0	0	1,828
43 101-267 MH ACC Connect	429	0	0	429
44 101-271 FAC	340	0	0	340
45 101-275 Drain	2,710	0	0	2,710
46 101-291 Record Management	1,715	0	0	1,715

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Allocation Summary

Dept:8 101-253 Treasurer

Department	General Fund	Non-General Fund	General Government	Total
47 101-301 Sheriff	\$16,536	\$0	\$0	\$16,536
48 101-303 WEMET	1,521	0	0	1,521
49 101-304/305 SCAT	3,050	0	0	3,050
50 101-314 Reserves	914	0	0	914
51 101-315 Detective	3,624	0	0	3,624
52 101-331 Marine	2,095	0	0	2,095
53 101-351 Jail	9,918	0	0	9,918
54 101-352 Inmate Program	2,945	0	0	2,945
55 101-403 Land Information Services	1,780	0	0	1,780
56 101-426 Emerg Management	3,762	0	0	3,762
57 101-427 LEPC	1,497	0	0	1,497
58 101-430 Animal	2,160	0	0	2,160
60 101-441 DPW	1,658	0	0	1,658
61 101-445 Drains Public	65	0	0	65
62 101-448 Remonumentation	235	0	0	235
63 101-636 Com Disease	40	0	0	40
64 101-648 Med Examiner	2,055	0	0	2,055
65 101-681 Vets Burial	1,869	0	0	1,869
66 101-728 Econ Development	8	0	0	8
67 101-851 Employee Other Fringe Benef	146	0	0	146
68 101-865 Insurance & Bonds	97	0	0	97
69 201.0-449 Road Comm	0	4,127	0	4,127
70 208.0-XXX Parks	0	6,154	0	6,154
71 211.0-326 Central Dispatch	0	614	0	614
72 211.8 Central Dispatch CIP	0	577	0	577
73 215.1-XXX Friend of the Court	0	3,317	0	3,317
75 221.0-XXX Health	0	47,847	0	47,847
77 221.1 Solid Waste	0	2,371	0	2,371
80 230.0-676 Transportation	0	2,027	0	2,027
81 230.0-677 Transportation	0	37	0	37
82 240.0-XXX Multi Agency	0	147	0	147
83 2450/2455/2456 Public Improvement F	0	528	0	528
84 255.X Animal Shelter	0	467	0	467
85 256.0-236 Automation	0	7,014	0	7,014
86 258 Sick/Vacation Liability	0	12	0	12
87 260 Indigent Defense	0	172	0	172
88 263.0-426 Palisades	0	12	0	12
89 263.5-200 Concealed Weapons	0	4,459	0	4,459
90 264.0-362 Local Corrections	0	209	0	209
91 265.0-301 Drug Law	0	12	0	12
92 265.1 Drug Law Enforcement	0	25	0	25

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Allocation Summary

Dept:8 101-253 Treasurer

Department	General Fund	Non-General Fund	General Government	Total
93 266 Justice Training Fund	\$0	\$37	\$0	\$37
95 269.0-145 Law Library	0	184	0	184
96 279.0-135 Veterans Treatment Court C	0	233	0	233
98 279.0-138 Byrne Jag	0	332	0	332
99 279.0-139 MH Treatment Court	0	135	0	135
100 279.0-140 Sobriety Court	0	332	0	332
101 279.0-146 Sobriety Court Grant - State	0	25	0	25
102 279.0-151 SSSPP Grant	0	49	0	49
104 279.0-275 Drain Commissioner	0	209	0	209
105 279.0-301 Snowmobile Grant	0	160	0	160
106 279.0-312 HIDTA	0	37	0	37
107 279.0-317 FBI CETF	0	86	0	86
108 279.0-335 Traffic Grant	0	49	0	49
109 279.0-336 Highway Safety - Seatbelt C	0	12	0	12
112 279.0-340 Medical Marihuana	0	49	0	49
113 279.0-351 Jail CCAB	0	172	0	172
115 279.0-420 Hazard Mitigation Grant	0	61	0	61
116 279.0-428 Homeland	0	25	0	25
117 279.0-642 CESF - COVID19	0	25	0	25
118 CBDG Cares - COVID19	0	37	0	37
119 279.0-753 DNR Waterways Grant	0	49	0	49
121 279.1-228 Victims Rights Grant	0	49	0	49
122 280.1 Gunplain Twp	0	295	0	295
123 280.4 Fillmore Township	0	442	0	442
124 280.5 Casco Township	0	295	0	295
125 280.6 Wayland Township	0	197	0	197
127 280.8 Lee Township	0	295	0	295
128 280.9 Salem/Leighton/Dorr	0	467	0	467
129 281.1 Saugatuck City	0	147	0	147
131 289.5-259 Technology Contracts	0	86	0	86
133 292.1-614 Comm Resc	0	725	0	725
134 292.1-653 Diversion	0	295	0	295
135 292.1-654 Casa	0	283	0	283
136 292.1-656 CC Admin	0	295	0	295
137 292.1-661 Food Prep	0	442	0	442
138 292.1-662 Foster Care	0	1,708	0	1,708
139 292.1-664 Juv Detention	0	1,572	0	1,572
140 292.1-665 Comm Probation	0	442	0	442
141 292.1-666 Cheever	0	1,990	0	1,990
144 293.0-681 Soldiers	0	147	0	147
146 295.0-672 COA	0	3,427	0	3,427

Allegan County, Michigan
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Allocation Summary

Dept:8 101-253 Treasurer

Department	General Fund	Non-General Fund	General Government	Total
147 512.0-671 MCF	\$0	\$221	\$0	\$221
149 595 Commissary	0	405	0	405
152 661.2 Fleet Management	0	455	0	455
Total	\$174,922	\$100,141	\$0	\$275,062

**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	637,980	0	637,980	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	191,518	0	191,518	0	0
Subtotal - Personnel Costs		829,498	0	829,498	0	0
Services & Supplies Cost						
Office Supplies	S	1,066	0	1,066	0	0
Office Supplies - Printer Cart	S	36,984	0	36,984	0	0
Gas, Oil, Grease & Anti-freeze	S	278	0	278	0	0
Other Contractual Services	S	12,225	0	12,225	0	0
Telephone	P	106,090	0	0	106,090	0
Telephone Equipment & Repairs	P	0	0	0	0	0
Cellular Telephones	P	12,408	0	0	0	12,408
Education/Training - Room/Board	S	112	0	112	0	0
Education/Training - Travel	S	0	0	0	0	0
Education/Training - Registration	S	349	0	349	0	0
Vehicle Repairs & Maintenance	S	365	0	365	0	0
Office Equipment Repairs & Maint	S	45,652	0	45,652	0	0
Data/Internet	S	27,800	0	27,800	0	0
Software Rental/Lease	S	324,015	0	324,015	0	0
Equipment	S	109,315	0	109,315	0	0
Subtotal - Services & Supplies		676,659	0	558,161	106,090	12,408
Department Cost Total		1,506,157	0	1,387,659	106,090	12,408
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		1,506,157	0	1,387,659	106,090	12,408
General Admin Distribution			0	0	0	0
Grand Total		\$1,506,157		\$1,387,659	\$106,090	\$12,408
					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	\$5,369	\$13	\$5,382	\$0	\$0
1 Human Services Building	614	2	617	0	0
1 County Services Building	5,152	35	5,187	0	0
Subtotal - Building Depreciation	11,136	50	11,186	0	0
2 Copiers	223	0	223	0	0
2 Computers	755	0	755	0	0
2 Information Services	51,992	0	51,992	0	0
2 Courthouse	489	0	489	0	0
2 Vehicles	15,305	0	15,305	0	0
Subtotal - Equipment Depreciation	68,763	0	68,763	0	0
3 Legal Services	3,760	628	4,388	0	0
Subtotal - 101-101 Bd of Commissione	3,760	628	4,388	0	0
4 County Admin	9,969	922	10,891	0	0
Subtotal - 101-172 Administration	9,969	922	10,891	0	0
5 Accounting/Finance	14,963	1,605	16,567	0	0
5 Cost Plan	720	0	720	0	0
Subtotal - 101-201 Finance	15,683	1,605	17,287	0	0
6 Audit	1,536	5	1,542	0	0
Subtotal - 101-202 Audit	1,536	5	1,542	0	0
7 Personnel	10,221	914	11,135	0	0
Subtotal - 101-226 Human Resources	10,221	914	11,135	0	0
8 General Fund	12,070	2,104	14,174	0	0
Subtotal - 101-253 Treasurer	12,070	2,104	14,174	0	0
9 Network Services	0	36,126	36,126	0	0
9 Telephone	0	2,520	2,520	0	0
Subtotal - 101-258/259 Network/Phone	0	38,646	38,646	0	0
10 Courthouse	0	15,235	15,235	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	\$15,235	\$15,235	\$0	\$0
12 Human Services Building	0	1,619	1,619	0	0
Subtotal - 101-263 FM Human Service:	0	1,619	1,619	0	0
15 Mail Service	0	2	2	0	0
15 Postage	0	40	40	0	0
15 Copy Central	0	622	622	0	0
Subtotal - 101-266 Mail/Copy	0	663	663	0	0
17 Jail Building	0	7,904	7,904	0	0
Subtotal - 101-269 Jail Building	0	7,904	7,904	0	0
18 County Svc Building	0	19,884	19,884	0	0
Subtotal - 101-270 Co Services Buildin	0	19,884	19,884	0	0
21 Courthouse Security	0	9,642	9,642	0	0
Subtotal - 101-316 Security	0	9,642	9,642	0	0
24 Health Fitness	0	294	294	0	0
Subtotal - 296.1 County Fitness Center	0	294	294	0	0
25 Fringe Processing	0	141	141	0	0
25 GF Other Fringe	0	934	934	0	0
Subtotal - 677 Fringe Processing	0	1,075	1,075	0	0
26 General Liability	0	1,659	1,659	0	0
26 Public Officials Liability	0	2,457	2,457	0	0
26 Auto Liability	0	1,617	1,617	0	0
Subtotal - 677-087 Insurance	0	5,732	5,732	0	0
Total Incoming	133,138	106,923	240,061	0	0
C. Total Allocated		\$1,746,218	\$1,627,720	\$106,090	\$12,408
			93.21%	6.08%	0.71%

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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	7.00	1.77%	\$26,931	\$0	\$26,931	\$0	\$26,931
4 101-172 Administration	2.41	0.61%	9,272	0	9,272	0	9,272
5 101-201 Finance	5.12	1.30%	19,698	0	19,698	0	19,698
7 101-226 Human Resources	3.99	1.01%	15,351	0	15,351	0	15,351
8 101-253 Treasurer	6.33	1.60%	24,353	0	24,353	0	24,353
9 101-258/259 Network/Phone	9.39	2.38%	36,126	0	36,126	0	36,126
10 101-261 FM Courthouse	1.90	0.48%	7,310	0	7,310	563	7,873
11 101-262 FM 911 EOC	0.13	0.03%	500	0	500	38	539
12 101-263 FM Human Services	1.38	0.35%	5,309	0	5,309	409	5,718
14 101-265 Facility Management	8.59	2.17%	33,048	0	33,048	2,544	35,592
15 101-266 Mail/Copy	1.00	0.25%	3,847	0	3,847	296	4,143
17 101-269 Jail Building	1.46	0.37%	5,617	0	5,617	432	6,049
18 101-270 Co Services Building	0.99	0.25%	3,809	0	3,809	293	4,102
19 101-272 Dumont LK	0.13	0.03%	500	0	500	38	539
21 101-316 Security	4.69	1.19%	18,044	0	18,044	1,389	19,433
26 677-087 Insurance	0.60	0.15%	2,308	0	2,308	178	2,486
27 101-131 Circuit Court	7.99	2.02%	30,740	0	30,740	2,366	33,106
28 101-136 District Court	19.36	4.90%	74,484	0	74,484	5,733	80,217
29 101-147 Jury Board	0.01	0.00%	38	0	38	3	41
30 101-148 Probate Court	3.89	0.98%	14,966	0	14,966	1,152	16,118
31 101-149 Family Court	5.34	1.35%	20,545	0	20,545	1,581	22,126
34 101-152 Probate - District Court	5.98	1.51%	23,007	0	23,007	1,771	24,778
36 101-191 Elections	1.03	0.26%	3,963	0	3,963	305	4,268
37 101-215 Clerk	9.04	2.29%	34,780	0	34,780	2,677	37,457
38 101-225 Equalization	3.77	0.95%	14,504	0	14,504	1,116	15,621
39 101-229 Pros Attorney	15.20	3.85%	58,479	0	58,479	4,501	62,980
40 101-236 Register of Deeds	3.83	0.97%	14,735	0	14,735	1,134	15,869
41 101-257 Coop Ext	0.02	0.01%	77	0	77	6	83
45 101-275 Drain	3.37	0.85%	12,965	0	12,965	998	13,963
46 101-291 Record Management	1.50	0.38%	5,771	0	5,771	444	6,215
47 101-301 Sheriff	46.16	11.68%	177,591	0	177,591	13,670	191,261
48 101-303 WEMET	1.12	0.28%	4,309	0	4,309	332	4,641
49 101-304/305 SCAT	3.00	0.76%	11,542	0	11,542	888	12,430
50 101-314 Reserves	1.26	0.32%	4,848	0	4,848	373	5,221
51 101-315 Detective	5.35	1.35%	20,583	0	20,583	1,584	22,167
52 101-331 Marine	1.83	0.46%	7,041	0	7,041	542	7,582
53 101-351 Jail	34.41	8.71%	132,385	0	132,385	10,190	142,576
54 101-352 Inmate Program	4.15	1.05%	15,966	0	15,966	1,229	17,195
55 101-403 Land Information Services	1.99	0.50%	7,656	0	7,656	589	8,245
56 101-426 Emerg Management	1.00	0.25%	3,847	0	3,847	296	4,143
57 101-427 LEPC	0.65	0.16%	2,501	0	2,501	192	2,693
58 101-430 Animal	1.27	0.32%	4,886	0	4,886	376	5,262

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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
60 101-441 DPW	0.20	0.05%	\$769	\$0	\$769	\$59	\$829
65 101-681 Vets Burial	1.58	0.40%	6,079	0	6,079	468	6,547
70 208.0-XXX Parks	4.56	1.15%	17,544	0	17,544	1,350	18,894
71 211.0-326 Central Dispatch	23.52	5.95%	90,488	0	90,488	6,965	97,454
74 FOC DP	17.73	4.49%	68,213	0	68,213	5,251	73,463
75 221.0-XXX Health	31.16	7.88%	119,882	0	119,882	9,228	129,110
80 230.0-676 Transportation	3.04	0.77%	11,696	0	11,696	900	12,596
81 230.0-677 Transportation	1.00	0.25%	3,847	0	3,847	296	4,143
87 260 Indigent Defense	6.94	1.76%	26,700	0	26,700	2,055	28,755
89 263.5-200 Concealed Weapons	0.02	0.01%	77	0	77	6	83
90 264.0-362 Local Corrections	0.08	0.02%	308	0	308	24	331
102 279.0-151 SSSPP Grant	1.00	0.25%	3,847	0	3,847	296	4,143
105 279.0-301 Snowmobile Grant	0.09	0.02%	346	0	346	27	373
106 279.0-312 HIDTA	0.05	0.01%	192	0	192	15	207
107 279.0-317 FBI CETF	0.06	0.02%	231	0	231	18	249
108 279.0-335 Traffic Grant	0.12	0.03%	462	0	462	36	497
110 279.0-337 CMH Tobacco	0.01	0.00%	38	0	38	3	41
121 279.1-228 Victims Rights Grant	2.38	0.60%	9,157	0	9,157	705	9,861
122 280.1 Gunplain Twp	1.00	0.25%	3,847	0	3,847	296	4,143
123 280.4 Fillmore Township	1.00	0.25%	3,847	0	3,847	296	4,143
124 280.5 Casco Township	1.00	0.25%	3,847	0	3,847	296	4,143
125 280.6 Wayland Township	2.16	0.55%	8,310	0	8,310	640	8,950
127 280.8 Lee Township	1.00	0.25%	3,847	0	3,847	296	4,143
128 280.9 Salem/Leighton/Dorr	1.96	0.50%	7,541	0	7,541	580	8,121
129 281.1 Saugatuck City	3.11	0.79%	11,965	0	11,965	921	12,886
131 289.5-259 Technology Contracts	0.28	0.07%	1,077	0	1,077	83	1,160
133 292.1-614 Comm Resc	3.34	0.84%	12,850	0	12,850	989	13,839
134 292.1-653 Diversion	1.00	0.25%	3,847	0	3,847	296	4,143
136 292.1-656 CC Admin	4.12	1.04%	15,851	0	15,851	1,220	17,071
137 292.1-661 Food Prep	2.61	0.66%	10,041	0	10,041	773	10,814
139 292.1-664 Juv Detention	15.38	3.89%	59,171	0	59,171	4,555	63,726
140 292.1-665 Comm Probation	4.98	1.26%	19,160	0	19,160	1,475	20,634
141 292.1-666 Cheever	14.88	3.76%	57,248	0	57,248	4,407	61,654
142 292.2 DHS	0.01	0.00%	38	0	38	3	41
144 293.0-681 Soldiers	0.76	0.19%	2,924	0	2,924	225	3,149
146 295.0-672 COA	2.56	0.65%	9,849	0	9,849	758	10,607
150 620.0-253 Tax Reversn	1.73	0.44%	6,656	0	6,656	512	7,168
151 639.0-275 Drain Equipment Revolving	1.20	0.30%	4,617	0	4,617	355	4,972
152 661.2 Fleet Management	0.04	0.01%	154	0	154	12	166

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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	395.29	100.00%	1,520,797	0	1,520,797	106,923	1,627,720
Direct Bills					0		0
Total					\$1,520,797		\$1,627,720

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	7.00	1.77%	\$1,879	\$0	\$1,879	\$0	\$1,879
4 101-172 Administration	2.41	0.61%	647	0	647	0	647
5 101-201 Finance	5.12	1.30%	1,374	0	1,374	0	1,374
7 101-226 Human Resources	3.99	1.01%	1,071	0	1,071	0	1,071
8 101-253 Treasurer	6.33	1.60%	1,699	0	1,699	0	1,699
9 101-258/259 Network/Phone	9.39	2.38%	2,520	0	2,520	0	2,520
10 101-261 FM Courthouse	1.90	0.48%	510	0	510	0	510
11 101-262 FM 911 EOC	0.13	0.03%	35	0	35	0	35
12 101-263 FM Human Services	1.38	0.35%	370	0	370	0	370
14 101-265 Facility Management	8.59	2.17%	2,305	0	2,305	0	2,305
15 101-266 Mail/Copy	1.00	0.25%	268	0	268	0	268
17 101-269 Jail Building	1.46	0.37%	392	0	392	0	392
18 101-270 Co Services Building	0.99	0.25%	266	0	266	0	266
19 101-272 Dumont LK	0.13	0.03%	35	0	35	0	35
21 101-316 Security	4.69	1.19%	1,259	0	1,259	0	1,259
26 677-087 Insurance	0.60	0.15%	161	0	161	0	161
27 101-131 Circuit Court	7.99	2.02%	2,144	0	2,144	0	2,144
28 101-136 District Court	19.36	4.90%	5,196	0	5,196	0	5,196
29 101-147 Jury Board	0.01	0.00%	3	0	3	0	3
30 101-148 Probate Court	3.89	0.98%	1,044	0	1,044	0	1,044
31 101-149 Family Court	5.34	1.35%	1,433	0	1,433	0	1,433
34 101-152 Probate - District Court	5.98	1.51%	1,605	0	1,605	0	1,605
36 101-191 Elections	1.03	0.26%	276	0	276	0	276
37 101-215 Clerk	9.04	2.29%	2,426	0	2,426	0	2,426
38 101-225 Equalization	3.77	0.95%	1,012	0	1,012	0	1,012
39 101-229 Pros Attorney	15.20	3.85%	4,079	0	4,079	0	4,079
40 101-236 Register of Deeds	3.83	0.97%	1,028	0	1,028	0	1,028
41 101-257 Coop Ext	0.02	0.01%	5	0	5	0	5
45 101-275 Drain	3.37	0.85%	904	0	904	0	904
46 101-291 Record Management	1.50	0.38%	403	0	403	0	403
47 101-301 Sheriff	46.16	11.68%	12,389	0	12,389	0	12,389
48 101-303 WEMET	1.12	0.28%	301	0	301	0	301
49 101-304/305 SCAT	3.00	0.76%	805	0	805	0	805
50 101-314 Reserves	1.26	0.32%	338	0	338	0	338
51 101-315 Detective	5.35	1.35%	1,436	0	1,436	0	1,436
52 101-331 Marine	1.83	0.46%	491	0	491	0	491
53 101-351 Jail	34.41	8.71%	9,235	0	9,235	0	9,235
54 101-352 Inmate Program	4.15	1.05%	1,114	0	1,114	0	1,114
55 101-403 Land Information Services	1.99	0.50%	534	0	534	0	534
56 101-426 Emerg Management	1.00	0.25%	268	0	268	0	268
57 101-427 LEPC	0.65	0.16%	174	0	174	0	174
58 101-430 Animal	1.27	0.32%	341	0	341	0	341

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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
60 101-441 DPW	0.20	0.05%	\$54	\$0	\$54	\$0	\$54
65 101-681 Vets Burial	1.58	0.40%	424	0	424	0	424
70 208.0-XXX Parks	4.56	1.15%	1,224	0	1,224	0	1,224
71 211.0-326 Central Dispatch	23.52	5.95%	6,312	0	6,312	0	6,312
73 215.1-XXX Friend of the Court	17.73	4.49%	4,758	0	4,758	0	4,758
75 221.0-XXX Health	31.16	7.88%	8,363	0	8,363	0	8,363
80 230.0-676 Transportation	3.04	0.77%	816	0	816	0	816
81 230.0-677 Transportation	1.00	0.25%	268	0	268	0	268
87 260 Indigent Defense	6.94	1.76%	1,863	0	1,863	0	1,863
89 263.5-200 Concealed Weapons	0.02	0.01%	5	0	5	0	5
90 264.0-362 Local Corrections	0.08	0.02%	21	0	21	0	21
102 279.0-151 SSSPP Grant	1.00	0.25%	268	0	268	0	268
105 279.0-301 Snowmobile Grant	0.09	0.02%	24	0	24	0	24
106 279.0-312 HIDTA	0.05	0.01%	13	0	13	0	13
107 279.0-317 FBI CETF	0.06	0.02%	16	0	16	0	16
108 279.0-335 Traffic Grant	0.12	0.03%	32	0	32	0	32
110 279.0-337 CMH Tobacco	0.01	0.00%	3	0	3	0	3
121 279.1-228 Victims Rights Grant	2.38	0.60%	639	0	639	0	639
122 280.1 Gunplain Twp	1.00	0.25%	268	0	268	0	268
123 280.4 Fillmore Township	1.00	0.25%	268	0	268	0	268
124 280.5 Casco Township	1.00	0.25%	268	0	268	0	268
125 280.6 Wayland Township	2.16	0.55%	580	0	580	0	580
127 280.8 Lee Township	1.00	0.25%	268	0	268	0	268
128 280.9 Salem/Leighton/Dorr	1.96	0.50%	526	0	526	0	526
129 281.1 Saugatuck City	3.11	0.79%	835	0	835	0	835
131 289.5-259 Technology Contracts	0.28	0.07%	75	0	75	0	75
133 292.1-614 Comm Resc	3.34	0.84%	896	0	896	0	896
134 292.1-653 Diversion	1.00	0.25%	268	0	268	0	268
136 292.1-656 CC Admin	4.12	1.04%	1,106	0	1,106	0	1,106
137 292.1-661 Food Prep	2.61	0.66%	700	0	700	0	700
139 292.1-664 Juv Detention	15.38	3.89%	4,128	0	4,128	0	4,128
140 292.1-665 Comm Probation	4.98	1.26%	1,337	0	1,337	0	1,337
141 292.1-666 Cheever	14.88	3.76%	3,994	0	3,994	0	3,994
142 292.2 DHS	0.01	0.00%	3	0	3	0	3
144 293.0-681 Soldiers	0.76	0.19%	204	0	204	0	204
146 295.0-672 COA	2.56	0.65%	687	0	687	0	687
150 620.0-253 Tax Reversn	1.73	0.44%	464	0	464	0	464
151 639.0-275 Drain Equipment Revolving	1.20	0.30%	322	0	322	0	322
152 661.2 Fleet Management	0.04	0.01%	11	0	11	0	11

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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	395.29	100.00%	106,090	0	106,090	0	106,090
Direct Bills					0		0
Total					\$106,090		\$106,090

Basis Units: FTE Count
Source: Payroll Data

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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	\$26,931	\$1,879	\$0	\$28,810
4 101-172 Administration	9,272	647	0	9,919
5 101-201 Finance	19,698	1,374	0	21,072
7 101-226 Human Resources	15,351	1,071	0	16,422
8 101-253 Treasurer	24,353	1,699	0	26,052
9 101-258/259 Network/Phone	36,126	2,520	0	38,646
10 101-261 FM Courthouse	7,873	510	0	8,382
11 101-262 FM 911 EOC	539	35	0	574
12 101-263 FM Human Services	5,718	370	0	6,088
14 101-265 Facility Management	35,592	2,305	0	37,898
15 101-266 Mail/Copy	4,143	268	0	4,412
17 101-269 Jail Building	6,049	392	0	6,441
18 101-270 Co Services Building	4,102	266	0	4,368
19 101-272 Dumont LK	539	35	0	574
21 101-316 Security	19,433	1,259	0	20,691
26 677-087 Insurance	2,486	161	0	2,647
27 101-131 Circuit Court	33,106	2,144	0	35,250
28 101-136 District Court	80,217	5,196	0	85,413
29 101-147 Jury Board	41	3	0	44
30 101-148 Probate Court	16,118	1,044	0	17,162
31 101-149 Family Court	22,126	1,433	0	23,559
34 101-152 Probate - District Court	24,778	1,605	0	26,383
36 101-191 Elections	4,268	276	0	4,544
37 101-215 Clerk	37,457	2,426	0	39,883
38 101-225 Equalization	15,621	1,012	0	16,633
39 101-229 Pros Attorney	62,980	4,079	0	67,060
40 101-236 Register of Deeds	15,869	1,028	0	16,897
41 101-257 Coop Ext	83	5	0	88
45 101-275 Drain	13,963	904	0	14,868
46 101-291 Record Management	6,215	403	0	6,618
47 101-301 Sheriff	191,261	12,389	0	203,650
48 101-303 WEMET	4,641	301	0	4,941
49 101-304/305 SCAT	12,430	805	0	13,235
50 101-314 Reserves	5,221	338	0	5,559
51 101-315 Detective	22,167	1,436	0	23,603
52 101-331 Marine	7,582	491	0	8,074
53 101-351 Jail	142,576	9,235	0	151,811
54 101-352 Inmate Program	17,195	1,114	0	18,309
55 101-403 Land Information Services	8,245	534	0	8,780
56 101-426 Emerg Management	4,143	268	0	4,412
57 101-427 LEPC	2,693	174	0	2,868

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Allocation Summary

Dept:9 101-258/259 Network/Phone

Department	Network Services	Telephone	Cellular Phone	Total
58 101-430 Animal	\$5,262	\$341	\$0	\$5,603
60 101-441 DPW	829	54	0	882
65 101-681 Vets Burial	6,547	424	0	6,971
70 208.0-XXX Parks	18,894	1,224	0	20,118
71 211.0-326 Central Dispatch	97,454	6,312	0	103,766
73 215.1-XXX Friend of the Court	0	4,758	0	4,758
74 FOC DP	73,463	0	0	73,463
75 221.0-XXX Health	129,110	8,363	0	137,472
80 230.0-676 Transportation	12,596	816	0	13,412
81 230.0-677 Transportation	4,143	268	0	4,412
87 260 Indigent Defense	28,755	1,863	0	30,618
89 263.5-200 Concealed Weapons	83	5	0	88
90 264.0-362 Local Corrections	331	21	0	353
102 279.0-151 SSSPP Grant	4,143	268	0	4,412
105 279.0-301 Snowmobile Grant	373	24	0	397
106 279.0-312 HIDTA	207	13	0	221
107 279.0-317 FBI CETF	249	16	0	265
108 279.0-335 Traffic Grant	497	32	0	529
110 279.0-337 CMH Tobacco	41	3	0	44
121 279.1-228 Victims Rights Grant	9,861	639	0	10,500
122 280.1 Gunplain Twp	4,143	268	0	4,412
123 280.4 Fillmore Township	4,143	268	0	4,412
124 280.5 Casco Township	4,143	268	0	4,412
125 280.6 Wayland Township	8,950	580	0	9,530
127 280.8 Lee Township	4,143	268	0	4,412
128 280.9 Salem/Leighton/Dorr	8,121	526	0	8,647
129 281.1 Saugatuck City	12,886	835	0	13,721
131 289.5-259 Technology Contracts	1,160	75	0	1,235
133 292.1-614 Comm Resc	13,839	896	0	14,735
134 292.1-653 Diversion	4,143	268	0	4,412
136 292.1-656 CC Admin	17,071	1,106	0	18,177
137 292.1-661 Food Prep	10,814	700	0	11,515
139 292.1-664 Juv Detention	63,726	4,128	0	67,854
140 292.1-665 Comm Probation	20,634	1,337	0	21,971
141 292.1-666 Cheever	61,654	3,994	0	65,648
142 292.2 DHS	41	3	0	44
144 293.0-681 Soldiers	3,149	204	0	3,353
146 295.0-672 COA	10,607	687	0	11,294
150 620.0-253 Tax Reversn	7,168	464	0	7,632
151 639.0-275 Drain Equipment Revolving	4,972	322	0	5,294
152 661.2 Fleet Management	166	11	0	176

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Allocation Summary

Dept:9 101-258/259 Network/Phone

Department	Network Services	Telephone	Cellular Phone	Total
Total	<u>\$1,627,720</u>	<u>\$106,090</u>	<u>\$0</u>	<u>\$1,733,810</u>

**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	57,428	0	57,428
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	27,285	0	27,285
Subtotal - Personnel Costs		84,713	0	84,713
Services & Supplies Cost				
Janitor Supplies	S	7,883	0	7,883
Maintenance Supplies	S	13,668	0	13,668
Equip Maintenance Supplies	S	11,598	0	11,598
Janitor Services	S	3,279	0	3,279
Contractual	S	31,387	0	31,387
Utilities	S	131,729	0	131,729
Snow Removal	S	7,680	0	7,680
Building R&M	S	12,652	0	12,652
Equip R&M	S	43,005	0	43,005
Grounds Care & Maintenance	S	709	0	709
Equipment	S	19	0	19
Subtotal - Services & Supplies		263,609	0	263,609
Department Cost Total		348,322	0	348,322
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		348,322	0	348,322
General Admin Distribution			0	0
Grand Total		\$348,322		\$348,322

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B. Incoming Costs - (Default Spread Expense%)

Dept:10 101-261 FM Courthouse

Department	First Incoming	Second Incoming	Courthouse
2 Copiers	\$45	\$0	\$45
2 Computers	153	0	153
Subtotal - Equipment Depreciation	198	0	198
3 Legal Services	870	145	1,015
Subtotal - 101-101 Bd of Commissione	870	145	1,015
4 County Admin	2,306	213	2,519
Subtotal - 101-172 Administration	2,306	213	2,519
5 Accounting/Finance	7,481	802	8,284
5 Cost Plan	240	0	240
Subtotal - 101-201 Finance	7,721	802	8,524
6 Audit	355	1	357
Subtotal - 101-202 Audit	355	1	357
7 Personnel	2,068	185	2,253
Subtotal - 101-226 Human Resources	2,068	185	2,253
8 General Fund	6,035	1,052	7,087
Subtotal - 101-253 Treasurer	6,035	1,052	7,087
9 Network Services	7,310	563	7,873
9 Telephone	510	0	510
Subtotal - 101-258/259 Network/Phone	7,820	563	8,382
14 FM Svcs	0	143,970	143,970
Subtotal - 101-265 Facility Managemer	0	143,970	143,970
15 Copy Central	0	126	126
Subtotal - 101-266 Mail/Copy	0	126	126
24 Health Fitness	0	60	60
Subtotal - 296.1 County Fitness Center	0	60	60
25 Fringe Processing	0	29	29

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B. Incoming Costs - (Default Spread Expense%)

Dept:10 101-261 FM Courthouse

Department	First Incoming	Second Incoming	Courthouse
25 GF Other Fringe	\$0	\$189	\$189
Subtotal - 677 Fringe Processing	0	218	218
26 Property Insurance	0	39,611	39,611
26 General Liability	0	384	384
26 Public Officials Liability	0	497	497
Subtotal - 677-087 Insurance	0	40,491	40,491
Total Incoming	27,372	187,826	215,198
C. Total Allocated		\$563,520	\$563,520
			100.00%

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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%	\$1,837	\$0	\$1,837	\$0	\$1,837
8 101-253 Treasurer	2,836	5.71%	21,442	0	21,442	0	21,442
9 101-258/259 Network/Phone	2,015	4.06%	15,235	0	15,235	0	15,235
14 101-265 Facility Management	2,846	5.73%	21,518	0	21,518	11,987	33,504
21 101-316 Security	196	0.39%	1,482	0	1,482	825	2,307
27 101-131 Circuit Court	9,835	19.79%	74,360	0	74,360	41,422	115,782
28 101-136 District Court	4,701	9.46%	35,543	0	35,543	19,799	55,342
30 101-148 Probate Court	2,260	4.55%	17,087	0	17,087	9,518	26,606
31 101-149 Family Court	5,363	10.79%	40,548	0	40,548	22,587	63,136
34 101-152 Probate - District Court	3,232	6.50%	24,436	0	24,436	13,612	38,049
37 101-215 Clerk	4,752	9.56%	35,929	0	35,929	20,014	55,943
39 101-229 Pros Attorney	4,964	9.99%	37,532	0	37,532	20,907	58,439
40 101-236 Register of Deeds	641	1.29%	4,846	0	4,846	2,700	7,546
45 101-275 Drain	1,784	3.59%	13,488	0	13,488	7,514	21,002
73 215.1-XXX Friend of the Court	3,494	7.03%	26,417	0	26,417	14,716	41,133
87 260 Indigent Defense	264	0.53%	1,996	0	1,996	1,112	3,108
154 Other	264	0.53%	1,996	0	1,996	1,112	3,108
Subtotal	49,690	100.00%	375,694	0	375,694	187,826	563,520
Direct Bills					0		0
Total					\$375,694		\$563,520

Basis Units: Usable Square Footage
Source: Building Floorplans

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Allocation Summary

Dept:10 101-261 FM Courthouse

Department	Courthouse	Total
3 101-101 Bd of Commissioners	\$1,837	\$1,837
8 101-253 Treasurer	21,442	21,442
9 101-258/259 Network/Phone	15,235	15,235
14 101-265 Facility Management	33,504	33,504
21 101-316 Security	2,307	2,307
27 101-131 Circuit Court	115,782	115,782
28 101-136 District Court	55,342	55,342
30 101-148 Probate Court	26,606	26,606
31 101-149 Family Court	63,136	63,136
34 101-152 Probate - District Court	38,049	38,049
37 101-215 Clerk	55,943	55,943
39 101-229 Pros Attorney	58,439	58,439
40 101-236 Register of Deeds	7,546	7,546
45 101-275 Drain	21,002	21,002
73 215.1-XXX Friend of the Court	41,133	41,133
87 260 Indigent Defense	3,108	3,108
154 Other	3,108	3,108
Total	\$563,520	\$563,520

**Facilities Management – 911/EOC
Nature and Extent of Service**

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

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

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

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

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

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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	3,568	0	3,568
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	379	0	379
Subtotal - Personnel Costs		<hr/> 3,947	0	<hr/> 3,947
Services & Supplies Cost				
Gas Grease Oil	S	618	0	618
Janitorial Supplies	S	1,167	0	1,167
Building Maintenance Supplies	S	1,486	0	1,486
Equipment Maintenance Supplies	S	1,390	0	1,390
Janitor Supplies	S	1,600	0	1,600
Other Contractual Services	S	9,930	0	9,930
Public Utilities	S	65,159	0	65,159
Snow Removal	S	2,959	0	2,959
Building R&M	S	3,108	0	3,108
Equipment R&M	S	4,853	0	4,853
Grounds Care & Maintenance	S	55	0	55
Equipment	S	0	0	0
Subtotal - Services & Supplies		<hr/> 92,325	0	<hr/> 92,325
Department Cost Total		96,272	0	96,272
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	<hr/> 0
Total Costs After Adjustments		96,272	0	96,272
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$96,272		<hr/> <hr/> \$96,272

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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	\$3	\$0	\$3
2 Computers	10	0	10
Subtotal - Equipment Depreciation	14	0	14
3 Legal Services	240	40	280
Subtotal - 101-101 Bd of Commissione	240	40	280
4 County Admin	637	59	696
Subtotal - 101-172 Administration	637	59	696
5 Accounting/Finance	3,066	329	3,395
5 Cost Plan	240	0	240
Subtotal - 101-201 Finance	3,306	329	3,635
6 Audit	98	0	99
Subtotal - 101-202 Audit	98	0	99
7 Personnel	142	13	154
Subtotal - 101-226 Human Resources	142	13	154
8 General Fund	2,473	431	2,904
Subtotal - 101-253 Treasurer	2,473	431	2,904
9 Network Services	500	38	539
9 Telephone	35	0	35
Subtotal - 101-258/259 Network/Phone	535	38	574
14 FM Svcs	0	14,801	14,801
Subtotal - 101-265 Facility Managemer	0	14,801	14,801
15 Copy Central	0	9	9
Subtotal - 101-266 Mail/Copy	0	9	9
19 Water Treatment	0	369	369
19 Svc Ctr Grounds	0	1,994	1,994

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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	\$2,363	\$2,363
24 Health Fitness	0	4	4
Subtotal - 296.1 County Fitness Center	0	4	4
25 Fringe Processing	0	2	2
25 GF Other Fringe	0	13	13
Subtotal - 677 Fringe Processing	0	15	15
26 Property Insurance	0	10,077	10,077
26 General Liability	0	106	106
26 Public Officials Liability	0	34	34
Subtotal - 677-087 Insurance	0	10,217	10,217
Total Incoming	7,445	28,318	35,763
C. Total Allocated		\$132,035	\$132,035
			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%	\$9,072	\$0	\$9,072	\$2,477	\$11,549
71 211.0-326 Central Dispatch	3,808	91.25%	94,645	0	94,645	25,841	120,487
Subtotal	4,173	100.00%	103,717	0	103,717	28,318	132,035
Direct Bills					0		0
Total					\$103,717		\$132,035

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	\$11,549	\$11,549
71 211.0-326 Central Dispatch	120,487	120,487
Total	\$132,035	\$132,035

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

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

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

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

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

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

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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	39,900	0	39,900
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	8,004	0	8,004
Subtotal - Personnel Costs		47,904	0	47,904
Services & Supplies Cost				
Gas, Oil, Grease, & Anti-freeze	S	0	0	0
Janitor Supplies	S	6,797	0	6,797
Bldg Maintenance Supplies	S	6,194	0	6,194
Equip Maintenance Supplies	S	5,254	0	5,254
Memberships & Subscriptions	S	1,124	0	1,124
Janitor Supplies	S	3,388	0	3,388
Other Contractual Services	S	27,772	0	27,772
Utilities	S	101,902	0	101,902
Snow Removal	S	5,172	0	5,172
Bldg R&M	S	778	0	778
Equip R&M	S	15,462	0	15,462
Grounds Care R&M	S	675	0	675
Subtotal - Services & Supplies		174,518	0	174,518
Department Cost Total		222,422	0	222,422
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		222,422	0	222,422
General Admin Distribution			0	0
Grand Total		\$222,422		\$222,422

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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	\$33	\$0	\$33
2 Computers	111	0	111
Subtotal - Equipment Depreciation	144	0	144
3 Legal Services	555	93	648
Subtotal - 101-101 Bd of Commissione	555	93	648
4 County Admin	1,472	136	1,608
Subtotal - 101-172 Administration	1,472	136	1,608
5 Accounting/Finance	4,492	482	4,974
5 Cost Plan	240	0	240
Subtotal - 101-201 Finance	4,732	482	5,214
6 Audit	227	1	228
Subtotal - 101-202 Audit	227	1	228
7 Personnel	1,502	134	1,636
Subtotal - 101-226 Human Resources	1,502	134	1,636
8 General Fund	3,624	632	4,255
Subtotal - 101-253 Treasurer	3,624	632	4,255
9 Network Services	5,309	409	5,718
9 Telephone	370	0	370
Subtotal - 101-258/259 Network/Phone	5,680	409	6,088
14 FM Svcs	0	104,477	104,477
Subtotal - 101-265 Facility Managemer	0	104,477	104,477
15 Copy Central	0	91	91
Subtotal - 101-266 Mail/Copy	0	91	91
19 Water Treatment	0	2,732	2,732
19 Svc Ctr Grounds	0	14,076	14,076

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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	\$16,808	\$16,808
24 Health Fitness	0	43	43
Subtotal - 296.1 County Fitness Center	0	43	43
25 Fringe Processing	0	21	21
25 GF Other Fringe	0	137	137
Subtotal - 677 Fringe Processing	0	158	158
26 Property Insurance	0	21,996	21,996
26 General Liability	0	245	245
26 Public Officials Liability	0	361	361
Subtotal - 677-087 Insurance	0	22,602	22,602
Total Incoming	17,936	146,066	164,002
C. Total Allocated		\$386,424	\$386,424
			100.00%

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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	0.67%	\$1,619	\$0	\$1,619	\$0	\$1,619
14 101-265 Facility Management	4,985	12.08%	29,036	0	29,036	17,765	46,801
24 296.1 County Fitness Center	1,497	3.63%	8,720	0	8,720	5,335	14,055
41 101-257 Coop Ext	1,541	3.73%	8,976	0	8,976	5,492	14,468
70 208.0-XXX Parks	346	0.84%	2,015	0	2,015	1,233	3,248
76 221.0-XXX Health Space	9,870	23.92%	57,490	0	57,490	35,174	92,664
87 260 Indigent Defense	633	1.53%	3,687	0	3,687	2,256	5,943
143 292.2 DHS Space	16,666	40.39%	97,075	0	97,075	59,393	156,468
145 294.0-684 Veterans Trust Board	391	0.95%	2,277	0	2,277	1,393	3,671
146 295.0-672 COA	335	0.81%	1,951	0	1,951	1,194	3,145
153 Michigan Works	4,090	9.91%	23,823	0	23,823	14,576	38,399
154 Other	633	1.53%	3,687	0	3,687	2,256	5,943
Subtotal	41,265	100.00%	240,358	0	240,358	146,066	386,424
Direct Bills					0		0
Total					\$240,358		\$386,424

Basis Units: Usable Square Footage
Source: Building Floorplans

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Allocation Summary

Dept:12 101-263 FM Human Services

Department	Human Services Building	Total
9 101-258/259 Network/Phone	\$1,619	\$1,619
14 101-265 Facility Management	46,801	46,801
24 296.1 County Fitness Center	14,055	14,055
41 101-257 Coop Ext	14,468	14,468
70 208.0-XXX Parks	3,248	3,248
76 221.0-XXX Health Space	92,664	92,664
87 260 Indigent Defense	5,943	5,943
143 292.2 DHS Space	156,468	156,468
145 294.0-684 Veterans Trust Board	3,671	3,671
146 295.0-672 COA	3,145	3,145
153 Michigan Works	38,399	38,399
154 Other	5,943	5,943
Total	\$386,424	\$386,424

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

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

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

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

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

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

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A. Department Costs

Dept:13 101-264 MCF Building

Description		Amount	General Admin	MCF Building
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		<u>0</u>	<u>0</u>	<u>0</u>
Services & Supplies Cost				
Gas Grease Oil	P	770	0	770
Janitorial Supplies	P	0	0	0
Building Maintenance Supplies	P	4,612	0	4,612
Equipment Maintenance Supplies	P	4,837	0	4,837
Janitorial Services	P	9,315	0	9,315
Other Contractual Services	P	9,778	0	9,778
Public Utilities	P	139,515	0	139,515
Snow Removal	P	5,733	0	5,733
Building R&M	P	2,000	0	2,000
Equipment R&M	P	40,863	0	40,863
Equipment	P	0	0	0
Subtotal - Services & Supplies		<u>217,423</u>	<u>0</u>	<u>217,423</u>
Department Cost Total		217,423	0	217,423
Adjustments to Cost				
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		217,423	0	217,423
General Admin Distribution			0	0
Grand Total		<u><u>\$217,423</u></u>		<u><u>\$217,423</u></u>

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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	\$543	\$91	\$633
Subtotal - 101-101 Bd of Commissione	543	91	633
4 County Admin	1,439	133	1,572
Subtotal - 101-172 Administration	1,439	133	1,572
5 Accounting/Finance	1,947	209	2,156
5 Cost Plan	240	0	240
Subtotal - 101-201 Finance	2,187	209	2,396
6 Audit	222	1	223
Subtotal - 101-202 Audit	222	1	223
8 General Fund	1,571	274	1,845
Subtotal - 101-253 Treasurer	1,571	274	1,845
14 FM Svcs	0	98,418	98,418
Subtotal - 101-265 Facility Managemer	0	98,418	98,418
15 Mail Service	0	919	919
15 Postage	0	2,319	2,319
Subtotal - 101-266 Mail/Copy	0	3,238	3,238
19 Water Treatment	0	12,858	12,858
Subtotal - 101-272 Dumont LK	0	12,858	12,858
26 Property Insurance	0	17,263	17,263
26 General Liability	0	239	239
Subtotal - 677-087 Insurance	0	17,503	17,503
Total Incoming	5,962	132,723	138,685
C. Total Allocated		\$356,108	\$356,108
		100.00%	

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MCF Building Allocations

Dept:13 101-264 MCF Building

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
148 512.0-671 MCF Space	100	100.00%	\$223,385	\$0	\$223,385	\$132,723	\$356,108
Subtotal	100	100.00%	223,385	0	223,385	132,723	356,108
Direct Bills					0		0
Total					\$223,385		\$356,108

Basis Units: Direct to Medical Care Facility
Source:

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Allocation Summary

Dept:13 101-264 MCF Building

Department	MCF Building	Total
148 512.0-671 MCF Space	\$356,108	\$356,108
Total	\$356,108	\$356,108

**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.

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A. Department Costs

Dept:14 101-265 Facility Management

Description		Amount	General Admin	FM Svcs
Personnel Costs				
Salaries	S1	434,849	0	434,849
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	204,612	0	204,612
Subtotal - Personnel Costs		639,461	0	639,461
Services & Supplies Cost				
Office Supplies	S	1,253	0	1,253
Gas Grease Oil	S	7,368	0	7,368
Janitorial Supplies	S	951	0	951
Bldg Maint Supplies	S	12,825	0	12,825
Equip Maint Supplies	S	3,810	0	3,810
Memberships/subscriptions	S	1,588	0	1,588
Janitorial Services	S	0	0	0
Other Contractual Services	S	5,618	0	5,618
Travel Expenses - Routine	S	119	0	119
Education/Training - Room/Board	S	(118)	0	(118)
Education/Training - Travel	S	0	0	0
Education/Training - Registration	S	1,963	0	1,963
Public Utilities	S	0	0	0
Snow Removal	S	0	0	0
Building Repairs & Maintenance	S	0	0	0
Equipment Repair & Maintenance	S	6,718	0	6,718
Vehicle Repair & Maintenance	S	1,938	0	1,938
Office Equip Repair & Maintenance	S	85	0	85
Grounds Care & Maintenance	S	2,279	0	2,279
Equipment Rental	S	2,475	0	2,475
Equipment	S	12,442	0	12,442
Audit Adjustment	S	0	0	0
Subtotal - Services & Supplies		61,314	0	61,314
Department Cost Total		700,775	0	700,775
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		700,775	0	700,775
General Admin Distribution			0	0
Grand Total		\$700,775		\$700,775

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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	\$7,583	\$18	\$7,602
1 Human Services Building	11,019	39	11,058
1 County Services Building	3,231	22	3,253
1 Facilities Management	5,983	0	5,983
Subtotal - Building Depreciation	27,817	79	27,896
2 Copiers	204	0	204
2 Computers	690	0	690
2 Courthouse	690	0	690
2 Facilities	27,920	0	27,920
2 Vehicles	15,892	0	15,892
Subtotal - Equipment Depreciation	45,396	0	45,396
3 Legal Services	1,749	292	2,041
Subtotal - 101-101 Bd of Commissione	1,749	292	2,041
4 County Admin	4,638	429	5,067
Subtotal - 101-172 Administration	4,638	429	5,067
5 Accounting/Finance	7,276	780	8,057
5 Cost Plan	240	0	240
Subtotal - 101-201 Finance	7,516	780	8,297
6 Audit	715	2	717
Subtotal - 101-202 Audit	715	2	717
7 Personnel	9,351	836	10,186
Subtotal - 101-226 Human Resources	9,351	836	10,186
8 General Fund	5,869	1,023	6,893
Subtotal - 101-253 Treasurer	5,869	1,023	6,893
9 Network Services	33,048	2,544	35,592
9 Telephone	2,305	0	2,305
Subtotal - 101-258/259 Network/Phone	35,354	2,544	37,898
10 Courthouse	21,518	11,987	33,504

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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	\$21,518	\$11,987	\$33,504
12 Human Services Building	29,036	17,765	46,801
Subtotal - 101-263 FM Human Service:	29,036	17,765	46,801
15 Mail Service	0	7	7
15 Postage	0	163	163
15 Copy Central	0	569	569
Subtotal - 101-266 Mail/Copy	0	739	739
18 County Svc Building	0	12,471	12,471
Subtotal - 101-270 Co Services Buildin	0	12,471	12,471
19 Water Treatment	0	578	578
Subtotal - 101-272 Dumont LK	0	578	578
21 Courthouse Security	0	13,618	13,618
Subtotal - 101-316 Security	0	13,618	13,618
24 Health Fitness	0	269	269
Subtotal - 296.1 County Fitness Center	0	269	269
25 Fringe Processing	0	129	129
25 GF Other Fringe	0	855	855
Subtotal - 677 Fringe Processing	0	984	984
26 Property Insurance	0	191	191
26 General Liability	0	772	772
26 Public Officials Liability	0	2,247	2,247
26 Auto Liability	0	7,276	7,276
Subtotal - 677-087 Insurance	0	10,486	10,486
Total Incoming	188,960	74,883	263,842
C. Total Allocated		\$964,617	\$964,617
		100.00%	

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FM Svcs Allocations

Dept:14 101-265 Facility Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 101-261 FM Courthouse	82,680	16.18%	\$143,970	\$0	\$143,970	\$0	\$143,970
11 101-262 FM 911 EOC	8,500	1.66%	14,801	0	14,801	0	14,801
12 101-263 FM Human Services	60,000	11.74%	104,477	0	104,477	0	104,477
13 101-264 MCF Building	56,520	11.06%	98,418	0	98,418	0	98,418
16 101-268 MH CMH Admin	11,310	2.21%	19,694	0	19,694	2,793	22,487
17 101-269 Jail Building	200,890	39.32%	349,808	0	349,808	49,604	399,412
18 101-270 Co Services Building	28,000	5.48%	48,756	0	48,756	6,914	55,670
19 101-272 Dumont LK	1,035	0.20%	1,802	0	1,802	256	2,058
20 101-273 Youth Home	22,000	4.31%	38,308	0	38,308	5,432	43,741
42 101-260 FM Animal	5,670	1.11%	9,873	0	9,873	1,400	11,273
43 101-267 MH ACC Connect	11,570	2.26%	20,147	0	20,147	2,857	23,004
80 230.0-676 Transportation	22,788	4.46%	39,681	0	39,681	5,627	45,307
Subtotal	510,963	100.00%	889,735	0	889,735	74,883	964,617
Direct Bills					0		0
Total					\$889,735		\$964,617

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

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Allocation Summary

Dept:14 101-265 Facility Management

Department	FM Svcs	Total
10 101-261 FM Courthouse	\$143,970	\$143,970
11 101-262 FM 911 EOC	14,801	14,801
12 101-263 FM Human Services	104,477	104,477
13 101-264 MCF Building	98,418	98,418
16 101-268 MH CMH Admin	22,487	22,487
17 101-269 Jail Building	399,412	399,412
18 101-270 Co Services Building	55,670	55,670
19 101-272 Dumont LK	2,058	2,058
20 101-273 Youth Home	43,741	43,741
42 101-260 FM Animal	11,273	11,273
43 101-267 MH ACC Connect	23,004	23,004
80 230.0-676 Transportation	45,307	45,307
Total	\$964,617	\$964,617

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

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

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

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

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

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A. Department Costs

Dept:15 101-266 Mail/Copy

Description		Amount	General Admin	Mail Service	Postage	Copy Central
Personnel Costs						
Salaries	S1	38,290	0	38,290	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	6,000	0	6,000	0	0
Subtotal - Personnel Costs		44,290	0	44,290	0	0
Services & Supplies Cost						
Office Supplies	P	28,363	0	676	0	27,687
Postage	P	120,163	0	0	120,163	0
Gas Grease Oil	S	448	0	448	0	0
Equipment Maintenance Supplies	S	1,357	0	1,357	0	0
Other Contractual Services	S	2,824	0	2,824	0	0
Equipment Rental	S	4,007	0	4,007	0	0
644.00 Sales - Other	P	(4,099)	0	(4,099)	0	0
644.01 Sales - Other Paper	P	(1,503)	0	0	0	(1,503)
644.02 Sales - Other Postage	P	(15,403)	0	0	(15,403)	0
Subtotal - Services & Supplies		136,157	0	5,213	104,760	26,184
Department Cost Total		180,447	0	49,503	104,760	26,184
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		180,447	0	49,503	104,760	26,184
General Admin Distribution			0	0	0	0
Grand Total		\$180,447		\$49,503	\$104,760	\$26,184

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B. Incoming Costs - (Default Spread Custom%)

Dept:15 101-266 Mail/Copy

Department	First Incoming	Second Incoming	Mail Service	Postage	Copy Central
2 Copiers	\$24	\$0	\$24	\$0	\$0
2 Computers	80	0	80	0	0
Subtotal - Equipment Depreciation	104	0	104	0	0
3 Legal Services	503	84	587	0	0
Subtotal - 101-101 Bd of Commissione	503	84	587	0	0
4 County Admin	1,333	123	1,457	0	0
Subtotal - 101-172 Administration	1,333	123	1,457	0	0
5 Accounting/Finance	2,340	251	2,591	0	0
5 Cost Plan	720	0	720	0	0
Subtotal - 101-201 Finance	3,060	251	3,311	0	0
6 Audit	205	1	206	0	0
Subtotal - 101-202 Audit	205	1	206	0	0
7 Personnel	1,089	97	1,186	0	0
Subtotal - 101-226 Human Resources	1,089	97	1,186	0	0
8 General Fund	1,888	329	2,217	0	0
Subtotal - 101-253 Treasurer	1,888	329	2,217	0	0
9 Network Services	3,847	296	4,143	0	0
9 Telephone	268	0	268	0	0
Subtotal - 101-258/259 Network/Phone	4,116	296	4,412	0	0
15 Copy Central	0	66	66	0	0
Subtotal - 101-266 Mail/Copy	0	66	66	0	0
24 Health Fitness	0	31	31	0	0
Subtotal - 296.1 County Fitness Center	0	31	31	0	0
25 Fringe Processing	0	15	15	0	0
25 GF Other Fringe	0	99	99	0	0

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B. Incoming Costs - (Default Spread Custom%)

Dept:15 101-266 Mail/Copy

Department	First Incoming	Second Incoming	Mail Service	Postage	Copy Central
Subtotal - 677 Fringe Processing	\$0	\$115	\$115	\$0	\$0
26 General Liability	0	222	222	0	0
26 Public Officials Liability	0	262	262	0	0
Subtotal - 677-087 Insurance	0	483	483	0	0
Total Incoming	12,298	1,877	14,175	0	0
C. Total Allocated		\$194,622	\$63,678	\$104,760	\$26,184
			32.72%	53.83%	13.45%

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Mail Service Allocations

Dept:15 101-266 Mail/Copy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	6	0.00%	\$2	\$0	\$2	\$0	\$2
4 101-172 Administration	12	0.01%	4	0	4	0	4
5 101-201 Finance	509	0.26%	164	0	164	0	164
7 101-226 Human Resources	2,883	1.50%	927	0	927	0	927
8 101-253 Treasurer	20,578	10.71%	6,618	0	6,618	0	6,618
9 101-258/259 Network/Phone	6	0.00%	2	0	2	0	2
13 101-264 MCF Building	2,856	1.49%	919	0	919	0	919
14 101-265 Facility Management	22	0.01%	7	0	7	0	7
20 101-273 Youth Home	204	0.11%	66	0	66	2	68
27 101-131 Circuit Court	17,105	8.90%	5,501	0	5,501	194	5,695
28 101-136 District Court	49,554	25.79%	15,937	0	15,937	563	16,500
29 101-147 Jury Board	5,551	2.89%	1,785	0	1,785	63	1,848
30 101-148 Probate Court	4,349	2.26%	1,399	0	1,399	49	1,448
31 101-149 Family Court	102	0.05%	33	0	33	1	34
33 101-151 Probate - Circuit Court	647	0.34%	208	0	208	7	215
37 101-215 Clerk	14,456	7.52%	4,649	0	4,649	164	4,813
38 101-225 Equalization	784	0.41%	252	0	252	9	261
39 101-229 Pros Attorney	6,832	3.56%	2,197	0	2,197	78	2,275
40 101-236 Register of Deeds	3,332	1.73%	1,072	0	1,072	38	1,109
41 101-257 Coop Ext	3,163	1.65%	1,017	0	1,017	36	1,053
45 101-275 Drain	14,260	7.42%	4,586	0	4,586	162	4,748
47 101-301 Sheriff	4,445	2.31%	1,430	0	1,430	50	1,480
55 101-403 Land Information Services	3	0.00%	1	0	1	0	1
56 101-426 Emerg Management	12	0.01%	4	0	4	0	4
58 101-430 Animal	49	0.03%	16	0	16	1	16
70 208.0-XXX Parks	532	0.28%	171	0	171	6	177
71 211.0-326 Central Dispatch	35	0.02%	11	0	11	0	12
73 215.1-XXX Friend of the Court	27,538	14.33%	8,857	0	8,857	313	9,169
75 221.0-XXX Health	9,984	5.20%	3,211	0	3,211	113	3,324
77 221.1 Solid Waste	139	0.07%	45	0	45	2	46
80 230.0-676 Transportation	67	0.03%	22	0	22	1	22
87 260 Indigent Defense	121	0.06%	39	0	39	1	40
117 279.0-642 CESF - COVID19	1,757	0.91%	565	0	565	20	585
144 293.0-681 Soldiers	267	0.14%	86	0	86	3	89

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Mail Service Allocations

Dept:15 101-266 Mail/Copy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	192,160	100.00%	61,801	0	61,801	1,877	63,678
Direct Bills					0		0
Total					\$61,801		\$63,678

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	12.97	0.01%	\$13	\$0	\$13	\$0	\$13
4 101-172 Administration	15.56	0.01%	15	0	15	0	15
5 101-201 Finance	286.38	0.27%	281	0	281	0	281
7 101-226 Human Resources	1,709.01	1.60%	1,680	0	1,680	0	1,680
8 101-253 Treasurer	9,779.37	9.17%	9,611	0	9,611	0	9,611
9 101-258/259 Network/Phone	40.25	0.04%	40	0	40	0	40
13 101-264 MCF Building	2,359.64	2.21%	2,319	0	2,319	0	2,319
14 101-265 Facility Management	166.19	0.16%	163	0	163	0	163
20 101-273 Youth Home	151.51	0.14%	149	0	149	0	149
27 101-131 Circuit Court	8,718.75	8.18%	8,569	0	8,569	0	8,569
28 101-136 District Court	22,745.03	21.34%	22,354	0	22,354	0	22,354
29 101-147 Jury Board	2,506.03	2.35%	2,463	0	2,463	0	2,463
30 101-148 Probate Court	2,655.93	2.49%	2,610	0	2,610	0	2,610
31 101-149 Family Court	121.76	0.11%	120	0	120	0	120
33 101-151 Probate - Circuit Court	496.35	0.47%	488	0	488	0	488
37 101-215 Clerk	8,780.99	8.24%	8,630	0	8,630	0	8,630
38 101-225 Equalization	1,220.65	1.15%	1,200	0	1,200	0	1,200
39 101-229 Pros Attorney	3,332.70	3.13%	3,275	0	3,275	0	3,275
40 101-236 Register of Deeds	3,299.03	3.09%	3,242	0	3,242	0	3,242
41 101-257 Coop Ext	1,222.85	1.15%	1,202	0	1,202	0	1,202
45 101-275 Drain	6,673.15	6.26%	6,558	0	6,558	0	6,558
47 101-301 Sheriff	3,052.59	2.86%	3,000	0	3,000	0	3,000
55 101-403 Land Information Services	5.47	0.01%	5	0	5	0	5
56 101-426 Emerg Management	62.10	0.06%	61	0	61	0	61
58 101-430 Animal	37.35	0.04%	37	0	37	0	37
70 208.0-XXX Parks	418.88	0.39%	412	0	412	0	412
71 211.0-326 Central Dispatch	26.98	0.03%	27	0	27	0	27
73 215.1-XXX Friend of the Court	15,115.91	14.18%	14,856	0	14,856	0	14,856
75 221.0-XXX Health	4,567.89	4.29%	4,489	0	4,489	0	4,489
77 221.1 Solid Waste	95.57	0.09%	94	0	94	0	94
80 230.0-676 Transportation	37.96	0.04%	37	0	37	0	37
87 260 Indigent Defense	60.05	0.06%	59	0	59	0	59
117 279.0-642 CESF - COVID19	6,560.29	6.15%	6,447	0	6,447	0	6,447
144 293.0-681 Soldiers	258.31	0.24%	254	0	254	0	254

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Postage Allocations

Dept:15 101-266 Mail/Copy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	106,593.45	100.00%	104,760	0	104,760	0	104,760
Direct Bills					0		0
Total					\$104,760		\$104,760

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

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Copy Central Allocations

Dept:15 101-266 Mail/Copy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	7.00	1.77%	\$464	\$0	\$464	\$0	\$464
4 101-172 Administration	2.41	0.61%	160	0	160	0	160
5 101-201 Finance	5.12	1.30%	339	0	339	0	339
7 101-226 Human Resources	3.99	1.01%	264	0	264	0	264
8 101-253 Treasurer	6.33	1.60%	419	0	419	0	419
9 101-258/259 Network/Phone	9.39	2.38%	622	0	622	0	622
10 101-261 FM Courthouse	1.90	0.48%	126	0	126	0	126
11 101-262 FM 911 EOC	0.13	0.03%	9	0	9	0	9
12 101-263 FM Human Services	1.38	0.35%	91	0	91	0	91
14 101-265 Facility Management	8.59	2.17%	569	0	569	0	569
15 101-266 Mail/Copy	1.00	0.25%	66	0	66	0	66
17 101-269 Jail Building	1.46	0.37%	97	0	97	0	97
18 101-270 Co Services Building	0.99	0.25%	66	0	66	0	66
19 101-272 Dumont LK	0.13	0.03%	9	0	9	0	9
21 101-316 Security	4.69	1.19%	311	0	311	0	311
26 677-087 Insurance	0.60	0.15%	40	0	40	0	40
27 101-131 Circuit Court	7.99	2.02%	529	0	529	0	529
28 101-136 District Court	19.36	4.90%	1,282	0	1,282	0	1,282
29 101-147 Jury Board	0.01	0.00%	1	0	1	0	1
30 101-148 Probate Court	3.89	0.98%	258	0	258	0	258
31 101-149 Family Court	5.34	1.35%	354	0	354	0	354
34 101-152 Probate - District Court	5.98	1.51%	396	0	396	0	396
36 101-191 Elections	1.03	0.26%	68	0	68	0	68
37 101-215 Clerk	9.04	2.29%	599	0	599	0	599
38 101-225 Equalization	3.77	0.95%	250	0	250	0	250
39 101-229 Pros Attorney	15.20	3.85%	1,007	0	1,007	0	1,007
40 101-236 Register of Deeds	3.83	0.97%	254	0	254	0	254
41 101-257 Coop Ext	0.02	0.01%	1	0	1	0	1
45 101-275 Drain	3.37	0.85%	223	0	223	0	223
46 101-291 Record Management	1.50	0.38%	99	0	99	0	99
47 101-301 Sheriff	46.16	11.68%	3,058	0	3,058	0	3,058
48 101-303 WEMET	1.12	0.28%	74	0	74	0	74
49 101-304/305 SCAT	3.00	0.76%	199	0	199	0	199
50 101-314 Reserves	1.26	0.32%	83	0	83	0	83
51 101-315 Detective	5.35	1.35%	354	0	354	0	354
52 101-331 Marine	1.83	0.46%	121	0	121	0	121
53 101-351 Jail	34.41	8.71%	2,279	0	2,279	0	2,279
54 101-352 Inmate Program	4.15	1.05%	275	0	275	0	275
55 101-403 Land Information Services	1.99	0.50%	132	0	132	0	132
56 101-426 Emerg Management	1.00	0.25%	66	0	66	0	66
57 101-427 LEPC	0.65	0.16%	43	0	43	0	43
58 101-430 Animal	1.27	0.32%	84	0	84	0	84

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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
60 101-441 DPW	0.20	0.05%	\$13	\$0	\$13	\$0	\$13
65 101-681 Vets Burial	1.58	0.40%	105	0	105	0	105
70 208.0-XXX Parks	4.56	1.15%	302	0	302	0	302
71 211.0-326 Central Dispatch	23.52	5.95%	1,558	0	1,558	0	1,558
73 215.1-XXX Friend of the Court	17.73	4.49%	1,174	0	1,174	0	1,174
75 221.0-XXX Health	31.16	7.88%	2,064	0	2,064	0	2,064
80 230.0-676 Transportation	3.04	0.77%	201	0	201	0	201
81 230.0-677 Transportation	1.00	0.25%	66	0	66	0	66
87 260 Indigent Defense	6.94	1.76%	460	0	460	0	460
89 263.5-200 Concealed Weapons	0.02	0.01%	1	0	1	0	1
90 264.0-362 Local Corrections	0.08	0.02%	5	0	5	0	5
102 279.0-151 SSSPP Grant	1.00	0.25%	66	0	66	0	66
105 279.0-301 Snowmobile Grant	0.09	0.02%	6	0	6	0	6
106 279.0-312 HIDTA	0.05	0.01%	3	0	3	0	3
107 279.0-317 FBI CETF	0.06	0.02%	4	0	4	0	4
108 279.0-335 Traffic Grant	0.12	0.03%	8	0	8	0	8
110 279.0-337 CMH Tobacco	0.01	0.00%	1	0	1	0	1
121 279.1-228 Victims Rights Grant	2.38	0.60%	158	0	158	0	158
122 280.1 Gunplain Twp	1.00	0.25%	66	0	66	0	66
123 280.4 Fillmore Township	1.00	0.25%	66	0	66	0	66
124 280.5 Casco Township	1.00	0.25%	66	0	66	0	66
125 280.6 Wayland Township	2.16	0.55%	143	0	143	0	143
127 280.8 Lee Township	1.00	0.25%	66	0	66	0	66
128 280.9 Salem/Leighton/Dorr	1.96	0.50%	130	0	130	0	130
129 281.1 Saugatuck City	3.11	0.79%	206	0	206	0	206
131 289.5-259 Technology Contracts	0.28	0.07%	19	0	19	0	19
133 292.1-614 Comm Resc	3.34	0.84%	221	0	221	0	221
134 292.1-653 Diversion	1.00	0.25%	66	0	66	0	66
136 292.1-656 CC Admin	4.12	1.04%	273	0	273	0	273
137 292.1-661 Food Prep	2.61	0.66%	173	0	173	0	173
139 292.1-664 Juv Detention	15.38	3.89%	1,019	0	1,019	0	1,019
140 292.1-665 Comm Probation	4.98	1.26%	330	0	330	0	330
141 292.1-666 Cheever	14.88	3.76%	986	0	986	0	986
142 292.2 DHS	0.01	0.00%	1	0	1	0	1
144 293.0-681 Soldiers	0.76	0.19%	50	0	50	0	50
146 295.0-672 COA	2.56	0.65%	170	0	170	0	170
150 620.0-253 Tax Reversn	1.73	0.44%	115	0	115	0	115
151 639.0-275 Drain Equipment Revolving	1.20	0.30%	79	0	79	0	79
152 661.2 Fleet Management	0.04	0.01%	3	0	3	0	3

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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	395.29	100.00%	26,184	0	26,184	0	26,184
Direct Bills					0		0
Total					\$26,184		\$26,184

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	\$2	\$13	\$464	\$478
4 101-172 Administration	4	15	160	179
5 101-201 Finance	164	281	339	784
7 101-226 Human Resources	927	1,680	264	2,871
8 101-253 Treasurer	6,618	9,611	419	16,649
9 101-258/259 Network/Phone	2	40	622	663
10 101-261 FM Courthouse	0	0	126	126
11 101-262 FM 911 EOC	0	0	9	9
12 101-263 FM Human Services	0	0	91	91
13 101-264 MCF Building	919	2,319	0	3,238
14 101-265 Facility Management	7	163	569	739
15 101-266 Mail/Copy	0	0	66	66
17 101-269 Jail Building	0	0	97	97
18 101-270 Co Services Building	0	0	66	66
19 101-272 Dumont LK	0	0	9	9
20 101-273 Youth Home	68	149	0	217
21 101-316 Security	0	0	311	311
26 677-087 Insurance	0	0	40	40
27 101-131 Circuit Court	5,695	8,569	529	14,793
28 101-136 District Court	16,500	22,354	1,282	40,136
29 101-147 Jury Board	1,848	2,463	1	4,312
30 101-148 Probate Court	1,448	2,610	258	4,316
31 101-149 Family Court	34	120	354	507
33 101-151 Probate - Circuit Court	215	488	0	703
34 101-152 Probate - District Court	0	0	396	396
36 101-191 Elections	0	0	68	68
37 101-215 Clerk	4,813	8,630	599	14,042
38 101-225 Equalization	261	1,200	250	1,710
39 101-229 Pros Attorney	2,275	3,275	1,007	6,557
40 101-236 Register of Deeds	1,109	3,242	254	4,605
41 101-257 Coop Ext	1,053	1,202	1	2,256
45 101-275 Drain	4,748	6,558	223	11,530
46 101-291 Record Management	0	0	99	99
47 101-301 Sheriff	1,480	3,000	3,058	7,538
48 101-303 WEMET	0	0	74	74
49 101-304/305 SCAT	0	0	199	199
50 101-314 Reserves	0	0	83	83
51 101-315 Detective	0	0	354	354
52 101-331 Marine	0	0	121	121
53 101-351 Jail	0	0	2,279	2,279
54 101-352 Inmate Program	0	0	275	275

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Allocation Summary

Dept:15 101-266 Mail/Copy

Department	Mail Service	Postage	Copy Central	Total
55 101-403 Land Information Services	\$1	\$5	\$132	\$138
56 101-426 Emerg Management	4	61	66	131
57 101-427 LEPC	0	0	43	43
58 101-430 Animal	16	37	84	137
60 101-441 DPW	0	0	13	13
65 101-681 Vets Burial	0	0	105	105
70 208.0-XXX Parks	177	412	302	891
71 211.0-326 Central Dispatch	12	27	1,558	1,596
73 215.1-XXX Friend of the Court	9,169	14,856	1,174	25,200
75 221.0-XXX Health	3,324	4,489	2,064	9,878
77 221.1 Solid Waste	46	94	0	140
80 230.0-676 Transportation	22	37	201	261
81 230.0-677 Transportation	0	0	66	66
87 260 Indigent Defense	40	59	460	559
89 263.5-200 Concealed Weapons	0	0	1	1
90 264.0-362 Local Corrections	0	0	5	5
102 279.0-151 SSSPP Grant	0	0	66	66
105 279.0-301 Snowmobile Grant	0	0	6	6
106 279.0-312 HIDTA	0	0	3	3
107 279.0-317 FBI CETF	0	0	4	4
108 279.0-335 Traffic Grant	0	0	8	8
110 279.0-337 CMH Tobacco	0	0	1	1
117 279.0-642 CESF - COVID19	585	6,447	0	7,032
121 279.1-228 Victims Rights Grant	0	0	158	158
122 280.1 Gunplain Twp	0	0	66	66
123 280.4 Fillmore Township	0	0	66	66
124 280.5 Casco Township	0	0	66	66
125 280.6 Wayland Township	0	0	143	143
127 280.8 Lee Township	0	0	66	66
128 280.9 Salem/Leighton/Dorr	0	0	130	130
129 281.1 Saugatuck City	0	0	206	206
131 289.5-259 Technology Contracts	0	0	19	19
133 292.1-614 Comm Resc	0	0	221	221
134 292.1-653 Diversion	0	0	66	66
136 292.1-656 CC Admin	0	0	273	273
137 292.1-661 Food Prep	0	0	173	173
139 292.1-664 Juv Detention	0	0	1,019	1,019
140 292.1-665 Comm Probation	0	0	330	330
141 292.1-666 Cheever	0	0	986	986
142 292.2 DHS	0	0	1	1
144 293.0-681 Soldiers	89	254	50	393

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Allocation Summary

Dept:15 101-266 Mail/Copy

Department	Mail Service	Postage	Copy Central	Total
146 295.0-672 COA	\$0	\$0	\$170	\$170
150 620.0-253 Tax Reversn	0	0	115	115
151 639.0-275 Drain Equipment Revolving	0	0	79	79
152 661.2 Fleet Management	0	0	3	3
Total	\$63,678	\$104,760	\$26,184	\$194,622

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.

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A. Department Costs

Dept:16 101-268 MH CMH Admin

Description		Amount	General Admin	CMH Admin Building
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Janitorial Supplies	P	1,229	0	1,229
Building Maintenance Supplies	P	551	0	551
Equipment Maintenance Supplies	P	188	0	188
Janitorial Services	P	1,600	0	1,600
Other Contractual Services	P	3,428	0	3,428
Public Utilities	P	0	0	0
Snow Removal	P	2,471	0	2,471
Building Repairs & Maintenance	P	496	0	496
Equipment Repair & Maintenance	P	1,400	0	1,400
Grounds Care & Maintenance	P	1,988	0	1,988
Subtotal - Services & Supplies		13,351	0	13,351
Department Cost Total		13,351	0	13,351
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		13,351	0	13,351
General Admin Distribution			0	0
Grand Total		\$13,351		\$13,351

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B. Incoming Costs - (Default Spread Expense%)

Dept:16 101-268 MH CMH Admin

Department	First Incoming	Second Incoming	CMH Admin Building
3 Legal Services	\$33	\$6	\$39
Subtotal - 101-101 Bd of Commissione	33	6	39
4 County Admin	88	8	97
Subtotal - 101-172 Administration	88	8	97
5 Accounting/Finance	1,016	109	1,125
5 Cost Plan	240	0	240
Subtotal - 101-201 Finance	1,256	109	1,365
6 Audit	14	0	14
Subtotal - 101-202 Audit	14	0	14
8 General Fund	820	143	963
Subtotal - 101-253 Treasurer	820	143	963
14 FM Svcs	19,694	2,793	22,487
Subtotal - 101-265 Facility Managemer	19,694	2,793	22,487
19 Svc Ctr Grounds	0	2,653	2,653
Subtotal - 101-272 Dumont LK	0	2,653	2,653
26 Property Insurance	0	2,389	2,389
26 General Liability	0	15	15
Subtotal - 677-087 Insurance	0	2,404	2,404
Total Incoming	21,905	8,116	30,021
C. Total Allocated		\$43,372	\$43,372
			100.00%

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CMH Admin Building Allocations

Dept:16 101-268 MH CMH Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79 222.X-649 CMH Space	100	100.00%	\$35,256	\$0	\$35,256	\$8,116	\$43,372
Subtotal	100	100.00%	35,256	0	35,256	8,116	43,372
Direct Bills					0		0
Total					\$35,256		\$43,372

Basis Units: Direct to Community Mental Health
Source:

Allegan County, Michigan
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Allocation Summary

Dept:16 101-268 MH CMH Admin

Department	CMH Admin Building	Total
79 222.X-649 CMH Space	\$43,372	\$43,372
Total	\$43,372	\$43,372

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
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A. Department Costs

Dept:17 101-269 Jail Building

Description		Amount	General Admin	Jail Building
Personnel Costs				
Salaries	S1	52,818	0	52,818
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	23,242	0	23,242
Subtotal - Personnel Costs		76,060	0	76,060
Services & Supplies Cost				
Gas Grease Oil	S	1,527	0	1,527
Janitor Supplies	S	1,937	0	1,937
Building Maintenance Supplies	S	18,719	0	18,719
Equip Maint Supplies	S	7,378	0	7,378
Janitor Services	S	6,536	0	6,536
Other Contractual Services	S	34,191	0	34,191
Utilities	S	344,931	0	344,931
Snow Removal	S	9,011	0	9,011
Bldg R&M	S	9,676	0	9,676
Equip R&M	S	50,353	0	50,353
Grounds Care & Maintenance	S	3,603	0	3,603
Equipment	S	0	0	0
Subtotal - Services & Supplies		487,862	0	487,862
Department Cost Total		563,922	0	563,922
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		563,922	0	563,922
General Admin Distribution			0	0
Grand Total		\$563,922		\$563,922

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B. Incoming Costs - (Default Spread Custom%)

Dept:17 101-269 Jail Building

Department	First Incoming	Second Incoming	Jail Building
2 Copiers	\$35	\$0	\$35
2 Computers	117	0	117
Subtotal - Equipment Depreciation	152	0	152
3 Legal Services	1,408	235	1,643
Subtotal - 101-101 Bd of Commissione	1,408	235	1,643
4 County Admin	3,733	345	4,078
Subtotal - 101-172 Administration	3,733	345	4,078
5 Accounting/Finance	6,140	659	6,799
5 Cost Plan	240	0	240
Subtotal - 101-201 Finance	6,380	659	7,039
6 Audit	575	2	577
Subtotal - 101-202 Audit	575	2	577
7 Personnel	1,589	142	1,731
Subtotal - 101-226 Human Resources	1,589	142	1,731
8 General Fund	4,953	863	5,817
Subtotal - 101-253 Treasurer	4,953	863	5,817
9 Network Services	5,617	432	6,049
9 Telephone	392	0	392
Subtotal - 101-258/259 Network/Phone	6,009	432	6,441
14 FM Svcs	349,808	49,604	399,412
Subtotal - 101-265 Facility Managemer	349,808	49,604	399,412
15 Copy Central	97	0	97
Subtotal - 101-266 Mail/Copy	97	0	97
17 Jail Building	0	101,489	101,489
Subtotal - 101-269 Jail Building	0	101,489	101,489
24 Health Fitness	0	46	46

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B. Incoming Costs - (Default Spread Custom%)

Dept:17 101-269 Jail Building

Department	First Incoming	Second Incoming	Jail Building
Subtotal - 296.1 County Fitness Center	\$0	\$46	\$46
25 Fringe Processing	0	22	22
25 GF Other Fringe	0	145	145
Subtotal - 677 Fringe Processing	0	167	167
26 Property Insurance	0	60,649	60,649
26 General Liability	0	621	621
26 Public Officials Liability	0	382	382
Subtotal - 677-087 Insurance	0	61,652	61,652
Total Incoming	374,704	215,638	590,341
C. Total Allocated		\$1,154,263	\$1,154,263
		100.00%	

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Jail Building Allocations

Dept:17 101-269 Jail Building

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 101-258/259 Network/Phone	1,293	0.84%	\$7,904	\$0	\$7,904	\$0	\$7,904
17 101-269 Jail Building	16,602	10.81%	101,489	0	101,489	0	101,489
33 101-151 Probate - Circuit Court	4,077	2.66%	24,923	0	24,923	6,481	31,404
47 101-301 Sheriff	11,424	7.44%	69,836	0	69,836	18,160	87,996
49 101-304/305 SCAT	12,389	8.07%	75,735	0	75,735	19,694	95,429
51 101-315 Detective	10,592	6.90%	64,750	0	64,750	16,838	81,587
52 101-331 Marine	6,760	4.40%	41,324	0	41,324	10,746	52,071
53 101-351 Jail	85,217	55.50%	520,938	0	520,938	135,467	656,405
56 101-426 Emerg Management	5,190	3.38%	31,727	0	31,727	8,250	39,977
Subtotal	153,544	100.00%	938,626	0	938,626	215,638	1,154,263
Direct Bills					0		0
Total					\$938,626		\$1,154,263

Basis Units: Direct to Jail
Source:

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Allocation Summary

Dept:17 101-269 Jail Building

Department	Jail Building	Total
9 101-258/259 Network/Phone	\$7,904	\$7,904
17 101-269 Jail Building	101,489	101,489
33 101-151 Probate - Circuit Court	31,404	31,404
47 101-301 Sheriff	87,996	87,996
49 101-304/305 SCAT	95,429	95,429
51 101-315 Detective	81,587	81,587
52 101-331 Marine	52,071	52,071
53 101-351 Jail	656,405	656,405
56 101-426 Emerg Management	39,977	39,977
Total	\$1,154,263	\$1,154,263

**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.

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A. Department Costs

Dept:18 101-270 Co Services Building

Description		Amount	General Admin	County Svc Building
Personnel Costs				
Salaries	S1	30,522	0	30,522
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	6,838	0	6,838
Subtotal - Personnel Costs		<u>37,360</u>	0	<u>37,360</u>
Services & Supplies Cost				
Janitorial Supplies	S	5,583	0	5,583
Building Maintenance Supplies	S	3,208	0	3,208
Equipment Maintenance Supplies	S	3,113	0	3,113
Janitorial Services	S	3,056	0	3,056
Other Contractual Services	S	6,691	0	6,691
Utilities	S	37,061	0	37,061
Snow Removal	S	2,560	0	2,560
Building R&M	S	850	0	850
Equipment R&M	S	16,889	0	16,889
Grounds Care & Maintenance	S	1,689	0	1,689
Equipment	S	0	0	0
Subtotal - Services & Supplies		<u>80,700</u>	0	<u>80,700</u>
Department Cost Total		118,060	0	118,060
Adjustments to Cost				
Subtotal - Adjustments		<u>0</u>	0	0
Total Costs After Adjustments		118,060	0	118,060
General Admin Distribution			0	0
Grand Total		<u><u>\$118,060</u></u>		<u><u>\$118,060</u></u>

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B. Incoming Costs - (Default Spread Expense%)

Dept:18 101-270 Co Services Building

Department	First Incoming	Second Incoming	County Svc Building
2 Copiers	\$23	\$0	\$23
2 Computers	80	0	80
Subtotal - Equipment Depreciation	103	0	103
3 Legal Services	295	49	344
Subtotal - 101-101 Bd of Commissione	295	49	344
4 County Admin	781	72	854
Subtotal - 101-172 Administration	781	72	854
5 Accounting/Finance	4,082	438	4,520
5 Cost Plan	240	0	240
Subtotal - 101-201 Finance	4,322	438	4,760
6 Audit	120	0	121
Subtotal - 101-202 Audit	120	0	121
7 Personnel	1,078	96	1,174
Subtotal - 101-226 Human Resources	1,078	96	1,174
8 General Fund	3,293	574	3,867
Subtotal - 101-253 Treasurer	3,293	574	3,867
9 Network Services	3,809	293	4,102
9 Telephone	266	0	266
Subtotal - 101-258/259 Network/Phone	4,075	293	4,368
14 FM Svcs	48,756	6,914	55,670
Subtotal - 101-265 Facility Managemer	48,756	6,914	55,670
15 Copy Central	66	0	66
Subtotal - 101-266 Mail/Copy	66	0	66
19 Water Treatment	0	362	362
19 Svc Ctr Grounds	0	6,569	6,569

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B. Incoming Costs - (Default Spread Expense%)

Dept:18 101-270 Co Services Building

Department	First Incoming	Second Incoming	County Svc Building
Subtotal - 101-272 Dumont LK	\$0	\$6,931	\$6,931
24 Health Fitness	0	31	31
Subtotal - 296.1 County Fitness Center	0	31	31
25 Fringe Processing	0	15	15
25 GF Other Fringe	0	98	98
Subtotal - 677 Fringe Processing	0	113	113
26 Property Insurance	0	9,437	9,437
26 General Liability	0	130	130
26 Public Officials Liability	0	259	259
Subtotal - 677-087 Insurance	0	9,826	9,826
Total Incoming	62,889	25,338	88,227
C. Total Allocated		\$206,287	\$206,287
			100.00%

**Allegan County, Michigan
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County Svc Building Allocations

Dept:18 101-270 Co Services Building

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	946	4.02%	\$7,282	\$0	\$7,282	\$0	\$7,282
4 101-172 Administration	1,285	5.47%	9,892	0	9,892	0	9,892
5 101-201 Finance	960	4.08%	7,390	0	7,390	0	7,390
7 101-226 Human Resources	1,033	4.39%	7,952	0	7,952	0	7,952
9 101-258/259 Network/Phone	2,583	10.99%	19,884	0	19,884	0	19,884
14 101-265 Facility Management	1,620	6.89%	12,471	0	12,471	0	12,471
38 101-225 Equalization	1,318	5.61%	10,146	0	10,146	2,215	12,361
55 101-403 Land Information Services	444	1.89%	3,418	0	3,418	746	4,164
70 208.0-XXX Parks	648	2.76%	4,988	0	4,988	1,089	6,077
79 222.X-649 CMH Space	11,971	50.93%	92,153	0	92,153	20,115	112,268
154 Other	698	2.97%	5,373	0	5,373	1,173	6,546
Subtotal	23,506	100.00%	180,949	0	180,949	25,338	206,287
Direct Bills					0		0
Total					\$180,949		\$206,287

Basis Units: Usable Square Footage
Source: Building Floorplans

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Allocation Summary

Dept:18 101-270 Co Services Building

Department	County Svc Building	Total
3 101-101 Bd of Commissioners	\$7,282	\$7,282
4 101-172 Administration	9,892	9,892
5 101-201 Finance	7,390	7,390
7 101-226 Human Resources	7,952	7,952
9 101-258/259 Network/Phone	19,884	19,884
14 101-265 Facility Management	12,471	12,471
38 101-225 Equalization	12,361	12,361
55 101-403 Land Information Services	4,164	4,164
70 208.0-XXX Parks	6,077	6,077
79 222.X-649 CMH Space	112,268	112,268
154 Other	6,546	6,546
Total	\$206,287	\$206,287

**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:19 101-272 Dumont LK

Description		Amount	General Admin	Water Treatment	Svc Ctr Grounds
Personnel Costs					
Salaries	S1	3,568	0	0	3,568
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>100.00%</i>
Benefits	S	379	0	0	379
Subtotal - Personnel Costs		<u>3,947</u>	0	0	<u>3,947</u>
Services & Supplies Cost					
Gas Grease Oil	P	0	0	0	0
B&G Maint Supplies	P	3,221	0	1,288	1,933
Equip Maint Supplies	P	1,955	0	782	1,173
Memberships	P	350	0	140	210
Janitor Services	P	308	0	123	185
Contractual	P	26,236	0	10,494	15,742
Educ/Training	P	0	0	0	0
Utilities	P	9,025	0	3,610	5,415
Snow Removal	P	3,890	0	1,556	2,334
Equip R&M	P	10,528	0	0	10,528
Equipment	P	0	0	0	0
Subtotal - Services & Supplies		<u>55,513</u>	0	<u>17,994</u>	<u>37,519</u>
Department Cost Total		59,460	0	17,994	41,466
Adjustments to Cost					
Subtotal - Adjustments		<u>0</u>	0	0	0
Total Costs After Adjustments		59,460	0	17,994	41,466
General Admin Distribution			0	0	0
Grand Total		<u><u>\$59,460</u></u>		<u><u>\$17,994</u></u>	<u><u>\$41,466</u></u>

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B. Incoming Costs - (Default Spread Custom%)

Dept:19 101-272 Dumont LK

Department	First Incoming	Second Incoming	Water Treatment	Svc Ctr Grounds
2 Copiers	\$3	\$0	\$1	\$2
2 Computers	10	0	5	5
Subtotal - Equipment Depreciation	14	0	6	7
3 Legal Services	148	25	83	90
Subtotal - 101-101 Bd of Commissione	148	25	83	90
4 County Admin	394	36	206	224
Subtotal - 101-172 Administration	394	36	206	224
5 Accounting/Finance	2,084	223	1,108	1,200
5 Cost Plan	480	0	230	250
Subtotal - 101-201 Finance	2,564	223	1,338	1,449
6 Audit	61	0	29	32
Subtotal - 101-202 Audit	61	0	29	32
7 Personnel	142	13	74	80
Subtotal - 101-226 Human Resources	142	13	74	80
8 General Fund	1,681	293	948	1,026
Subtotal - 101-253 Treasurer	1,681	293	948	1,026
9 Network Services	500	38	259	280
9 Telephone	35	0	17	18
Subtotal - 101-258/259 Network/Phone	535	38	275	298
14 FM Svcs	1,802	256	988	1,070
Subtotal - 101-265 Facility Managemer	1,802	256	988	1,070
15 Copy Central	9	0	4	4
Subtotal - 101-266 Mail/Copy	9	0	4	4
19 Water Treatment	0	279	134	145
19 Svc Ctr Grounds	0	243	117	126

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B. Incoming Costs - (Default Spread Custom%)

Dept:19 101-272 Dumont LK

Department	First Incoming	Second Incoming	Water Treatment	Svc Ctr Grounds
<hr/>				
Subtotal - 101-272 Dumont LK	\$0	\$522	\$251	\$271
24 Health Fitness	0	4	2	2
Subtotal - 296.1 County Fitness Center	0	4	2	2
25 Fringe Processing	0	2	1	1
25 GF Other Fringe	0	13	6	7
Subtotal - 677 Fringe Processing	0	15	7	8
26 General Liability	0	65	31	34
26 Public Officials Liability	0	34	16	18
Subtotal - 677-087 Insurance	0	99	48	52
<hr/>				
Total Incoming	7,348	1,525	4,260	4,613
<hr/>				
C. Total Allocated		\$68,333	\$22,254	\$46,079
			32.57%	67.43%

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Water Treatment Allocations

Dept:19 101-272 Dumont LK

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 101-262 FM 911 EOC	70,285	1.71%	\$369	\$0	\$369	\$0	\$369
12 101-263 FM Human Services	520,965	12.69%	2,732	0	2,732	0	2,732
13 101-264 MCF Building	2,451,880	59.75%	12,858	0	12,858	0	12,858
14 101-265 Facility Management	110,140	2.68%	578	0	578	0	578
18 101-270 Co Services Building	68,970	1.68%	362	0	362	0	362
19 101-272 Dumont LK	53,220	1.30%	279	0	279	0	279
20 101-273 Youth Home	603,374	14.70%	3,164	0	3,164	533	3,698
42 101-260 FM Animal	225,010	5.48%	1,180	0	1,180	199	1,379
Subtotal	4,103,844	100.00%	21,522	0	21,522	732	22,254
Direct Bills					0		0
Total					\$21,522		\$22,254

Basis Units: Water Usage

Source: Water Meter Readings - Facilities Management

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Svc Ctr Grounds Allocations

Dept:19 101-272 Dumont LK

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 101-262 FM 911 EOC	8,500	4.40%	\$1,994	\$0	\$1,994	\$0	\$1,994
12 101-263 FM Human Services	60,000	31.08%	14,076	0	14,076	0	14,076
16 101-268 MH CMH Admin	11,310	5.86%	2,653	0	2,653	0	2,653
18 101-270 Co Services Building	28,000	14.51%	6,569	0	6,569	0	6,569
19 101-272 Dumont LK	1,035	0.54%	243	0	243	0	243
20 101-273 Youth Home	22,000	11.40%	5,161	0	5,161	207	5,368
42 101-260 FM Animal	5,670	2.94%	1,330	0	1,330	53	1,384
148 512.0-671 MCF Space	56,520	29.28%	13,260	0	13,260	532	13,792
Subtotal	193,035	100.00%	45,287	0	45,287	793	46,079
Direct Bills					0		0
Total					\$45,287		\$46,079

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

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Allocation Summary

Dept:19 101-272 Dumont LK

Department	Water Treatment	Svc Ctr Grounds	Total
11 101-262 FM 911 EOC	\$369	\$1,994	\$2,363
12 101-263 FM Human Services	2,732	14,076	16,808
13 101-264 MCF Building	12,858	0	12,858
14 101-265 Facility Management	578	0	578
16 101-268 MH CMH Admin	0	2,653	2,653
18 101-270 Co Services Building	362	6,569	6,931
19 101-272 Dumont LK	279	243	522
20 101-273 Youth Home	3,698	5,368	9,066
42 101-260 FM Animal	1,379	1,384	2,762
148 512.0-671 MCF Space	0	13,792	13,792
Total	\$22,254	\$46,079	\$68,333

**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.

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A. Department Costs

Dept:20 101-273 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	(22)	0	(22)
Bldg Maint Supplies	P	5,164	0	5,164
Equip Maint Supplies	P	2,175	0	2,175
Janitor Services	P	0	0	0
Contractual	P	11,391	0	11,391
Utilities	P	0	0	0
Snow Removal	P	0	0	0
Bldg R&M	P	3,047	0	3,047
Equip R&M	P	20,340	0	20,340
Grounds Care & Maint	P	230	0	230
Equipment	P	0	0	0
Subtotal - Services & Supplies		<hr/> 42,325	<hr/> 0	<hr/> 42,325
Department Cost Total		42,325	0	42,325
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		42,325	0	42,325
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$42,325	<hr/> <hr/> \$42,325	

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B. Incoming Costs - (Default Spread Expense%)

Dept:20 101-273 Youth Home

Department	First Incoming	Second Incoming	Youth Home
3 Legal Services	\$106	\$18	\$123
Subtotal - 101-101 Bd of Commissione	106	18	123
4 County Admin	280	26	306
Subtotal - 101-172 Administration	280	26	306
5 Accounting/Finance	1,213	130	1,343
5 Cost Plan	240	0	240
Subtotal - 101-201 Finance	1,453	130	1,583
6 Audit	43	0	43
Subtotal - 101-202 Audit	43	0	43
8 General Fund	978	171	1,149
Subtotal - 101-253 Treasurer	978	171	1,149
14 FM Svcs	38,308	5,432	43,741
Subtotal - 101-265 Facility Managemer	38,308	5,432	43,741
15 Mail Service	66	2	68
15 Postage	149	0	149
Subtotal - 101-266 Mail/Copy	215	2	217
19 Water Treatment	3,164	533	3,698
19 Svc Ctr Grounds	5,161	207	5,368
Subtotal - 101-272 Dumont LK	8,326	740	9,066
26 Property Insurance	0	6,826	6,826
26 General Liability	0	47	47
Subtotal - 677-087 Insurance	0	6,873	6,873
Total Incoming	49,708	13,392	63,100
C. Total Allocated		\$105,425	\$105,425
		100.00%	

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Youth Home Allocations

Dept:20 101-273 Youth Home

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
31 101-149 Family Court	1,298	6.84%	\$6,297	\$0	\$6,297	\$916	\$7,214
133 292.1-614 Comm Resc	532	2.80%	2,581	0	2,581	376	2,957
136 292.1-656 CC Admin	642	3.38%	3,115	0	3,115	453	3,568
137 292.1-661 Food Prep	1,227	6.47%	5,953	0	5,953	866	6,819
139 292.1-664 Juv Detention	8,692	45.82%	42,169	0	42,169	6,136	48,306
141 292.1-666 Cheever	6,579	34.68%	31,918	0	31,918	4,645	36,563
Subtotal	18,970	100.00%	92,033	0	92,033	13,392	105,425
Direct Bills					0		0
Total					\$92,033		\$105,425

Basis Units: Usable Square Footage
Source: Building Floorplans

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Allocation Summary

Dept:20 101-273 Youth Home

Department	Youth Home	Total
31 101-149 Family Court	\$7,214	\$7,214
133 292.1-614 Comm Resc	2,957	2,957
136 292.1-656 CC Admin	3,568	3,568
137 292.1-661 Food Prep	6,819	6,819
139 292.1-664 Juv Detention	48,306	48,306
141 292.1-666 Cheever	36,563	36,563
Total	\$105,425	\$105,425

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.

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Dept:21 101-316 Security

A. Department Costs

Description		Amount	General Admin	Courthouse Security
<hr/>				
Personnel Costs				
Salaries	S1	178,493	0	178,493
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	23,971	0	23,971
Subtotal - Personnel Costs		<hr/> 202,464	0	<hr/> 202,464
Services & Supplies Cost				
Other Supplies	S	500	0	500
Uniform & Accessories	S	2,121	0	2,121
Subtotal - Services & Supplies		<hr/> 2,621	0	<hr/> 2,621
Department Cost Total		205,085	0	205,085
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	<hr/> 0
Total Costs After Adjustments		205,085	0	205,085
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$205,085		<hr/> <hr/> \$205,085

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

Dept:21 101-316 Security

Department	First Incoming	Second Incoming	Courthouse Security
1 Courthouse Building	\$522	\$1	\$524
Subtotal - Building Depreciation	522	1	524
2 Copiers	111	0	111
2 Computers	377	0	377
2 Courthouse	48	0	48
Subtotal - Equipment Depreciation	536	0	536
3 Legal Services	512	85	597
Subtotal - 101-101 Bd of Commissione	512	85	597
4 County Admin	1,357	126	1,483
Subtotal - 101-172 Administration	1,357	126	1,483
5 Accounting/Finance	1,717	184	1,901
5 Cost Plan	240	0	240
Subtotal - 101-201 Finance	1,957	184	2,141
6 Audit	209	1	210
Subtotal - 101-202 Audit	209	1	210
7 Personnel	5,105	456	5,562
Subtotal - 101-226 Human Resources	5,105	456	5,562
8 General Fund	1,385	241	1,626
Subtotal - 101-253 Treasurer	1,385	241	1,626
9 Network Services	18,044	1,389	19,433
9 Telephone	1,259	0	1,259
Subtotal - 101-258/259 Network/Phone	19,303	1,389	20,691
10 Courthouse	1,482	825	2,307
Subtotal - 101-261 FM Courthouse	1,482	825	2,307
15 Copy Central	311	0	311

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

Dept:21 101-316 Security

Department	First Incoming	Second Incoming	Courthouse Security
Subtotal - 101-266 Mail/Copy	\$311	\$0	\$311
21 Courthouse Security	0	938	938
Subtotal - 101-316 Security	0	938	938
24 Health Fitness	0	147	147
Subtotal - 296.1 County Fitness Center	0	147	147
25 Fringe Processing	0	71	71
25 GF Other Fringe	0	467	467
Subtotal - 677 Fringe Processing	0	537	537
26 General Liability	0	226	226
26 Public Officials Liability	0	1,227	1,227
Subtotal - 677-087 Insurance	0	1,453	1,453
Total Incoming	32,678	6,384	39,062
C. Total Allocated		\$244,147	\$244,147
		100.00%	

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

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Courthouse Security Allocations

Dept:21 101-316 Security

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	243	0.49%	\$1,163	\$0	\$1,163	\$0	\$1,163
8 101-253 Treasurer	2,836	5.71%	13,570	0	13,570	0	13,570
9 101-258/259 Network/Phone	2,015	4.06%	9,642	0	9,642	0	9,642
14 101-265 Facility Management	2,846	5.73%	13,618	0	13,618	0	13,618
21 101-316 Security	196	0.39%	938	0	938	0	938
27 101-131 Circuit Court	9,835	19.79%	47,060	0	47,060	1,511	48,571
28 101-136 District Court	4,701	9.46%	22,494	0	22,494	722	23,216
30 101-148 Probate Court	2,260	4.55%	10,814	0	10,814	347	11,161
31 101-149 Family Court	5,363	10.79%	25,662	0	25,662	824	26,486
34 101-152 Probate - District Court	3,232	6.50%	15,465	0	15,465	497	15,961
37 101-215 Clerk	4,752	9.56%	22,738	0	22,738	730	23,468
39 101-229 Pros Attorney	4,964	9.99%	23,752	0	23,752	763	24,515
40 101-236 Register of Deeds	641	1.29%	3,067	0	3,067	98	3,166
45 101-275 Drain	1,784	3.59%	8,536	0	8,536	274	8,810
73 215.1-XXX Friend of the Court	3,494	7.03%	16,719	0	16,719	537	17,255
87 260 Indigent Defense	264	0.53%	1,263	0	1,263	41	1,304
154 Other	264	0.53%	1,263	0	1,263	41	1,304
Subtotal	49,690	100.00%	237,763	0	237,763	6,384	244,147
Direct Bills					0		0
Total					\$237,763		\$244,147

Basis Units: Usable Square Footage
Source: Building Floorplans

**Allegan County, Michigan
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Allocation Summary

Dept:21 101-316 Security

Department	Courthouse Security	Total
3 101-101 Bd of Commissioners	\$1,163	\$1,163
8 101-253 Treasurer	13,570	13,570
9 101-258/259 Network/Phone	9,642	9,642
14 101-265 Facility Management	13,618	13,618
21 101-316 Security	938	938
27 101-131 Circuit Court	48,571	48,571
28 101-136 District Court	23,216	23,216
30 101-148 Probate Court	11,161	11,161
31 101-149 Family Court	26,486	26,486
34 101-152 Probate - District Court	15,961	15,961
37 101-215 Clerk	23,468	23,468
39 101-229 Pros Attorney	24,515	24,515
40 101-236 Register of Deeds	3,166	3,166
45 101-275 Drain	8,810	8,810
73 215.1-XXX Friend of the Court	17,255	17,255
87 260 Indigent Defense	1,304	1,304
154 Other	1,304	1,304
Total	\$244,147	\$244,147

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
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A. Department Costs

Dept:22 279.0 Grants

Description		Amount	General Admin	Grants Indirect
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Services & Supplies		<hr/> 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	

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B. Incoming Costs - (Default Spread Custom%)

Dept:22 279.0 Grants

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

**Allegan County, Michigan
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Grants Indirect Allocations

Dept:22 279.0 Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 279.0-135 Veterans Treatment Court C	41	3.35%	\$8	\$0	\$8	\$0	\$8
98 279.0-138 Byrne Jag	50	4.08%	10	0	10	0	10
99 279.0-139 MH Treatment Court	64	5.23%	13	0	13	0	13
100 279.0-140 Sobriety Court	44	3.59%	9	0	9	0	9
101 279.0-146 Sobriety Court Grant - State	7	0.57%	1	0	1	0	1
102 279.0-151 SSSPP Grant	337	27.53%	66	0	66	0	66
104 279.0-275 Drain Commissioner	8	0.65%	2	0	2	0	2
105 279.0-301 Snowmobile Grant	35	2.86%	7	0	7	0	7
106 279.0-312 HIDTA	56	4.58%	11	0	11	0	11
107 279.0-317 FBI CETF	56	4.58%	11	0	11	0	11
108 279.0-335 Traffic Grant	75	6.13%	15	0	15	0	15
109 279.0-336 Highway Safety - Seatbelt C	4	0.33%	1	0	1	0	1
110 279.0-337 CMH Tobacco	8	0.65%	2	0	2	0	2
111 279.0-338 Underage Drinking	8	0.65%	2	0	2	0	2
112 279.0-340 Medical Marihuana	32	2.61%	6	0	6	0	6
113 279.0-351 Jail CCAB	79	6.45%	15	0	15	0	15
114 279.0-352 State Criminal Alien Assista	4	0.33%	1	0	1	0	1
115 279.0-420 Hazard Mitigation Grant	8	0.65%	2	0	2	0	2
116 279.0-428 Homeland	8	0.65%	2	0	2	0	2
119 279.0-753 DNR Waterways Grant	7	0.57%	1	0	1	0	1
121 279.1-228 Victims Rights Grant	293	23.94%	57	0	57	0	57
Subtotal	1,224	100.00%	240	0	240	0	240
Direct Bills					0		0
Total					\$240		\$240

Basis Units: Number of Expenditure Transactions by Grant

Source: Financial Statements

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

FY 2020
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Allocation Summary

Dept:22 279.0 Grants

Department	Grants Indirect	Total
96 279.0-135 Veterans Treatment Court C	\$8	\$8
98 279.0-138 Byrne Jag	10	10
99 279.0-139 MH Treatment Court	13	13
100 279.0-140 Sobriety Court	9	9
101 279.0-146 Sobriety Court Grant - State	1	1
102 279.0-151 SSSPP Grant	66	66
104 279.0-275 Drain Commissioner	2	2
105 279.0-301 Snowmobile Grant	7	7
106 279.0-312 HIDTA	11	11
107 279.0-317 FBI CETF	11	11
108 279.0-335 Traffic Grant	15	15
109 279.0-336 Highway Safety - Seatbelt C	1	1
110 279.0-337 CMH Tobacco	2	2
111 279.0-338 Underage Drinking	2	2
112 279.0-340 Medical Marihuana	6	6
113 279.0-351 Jail CCAB	15	15
114 279.0-352 State Criminal Alien Assista	1	1
115 279.0-420 Hazard Mitigation Grant	2	2
116 279.0-428 Homeland	2	2
119 279.0-753 DNR Waterways Grant	1	1
121 279.1-228 Victims Rights Grant	57	57
Total	\$240	\$240

292.1 Child Care Programs
Nature and Extent of Service

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

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

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

**Allegan County, Michigan
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Dept:23 292.1 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/>	<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:23 292.1 Child Care

Department	First Incoming	Second Incoming	Indirect
3 Legal Services	\$12,183	\$2,034	\$14,217
Subtotal - 101-101 Bd of Commissione	12,183	2,034	14,217
4 County Admin	32,302	2,987	35,289
Subtotal - 101-172 Administration	32,302	2,987	35,289
5 Cost Plan	240	0	240
Subtotal - 101-201 Finance	240	0	240
6 Audit	4,978	17	4,996
Subtotal - 101-202 Audit	4,978	17	4,996
26 General Liability	0	5,374	5,374
Subtotal - 677-087 Insurance	0	5,374	5,374
Total Incoming	49,703	10,412	60,116
C. Total Allocated		\$60,116	\$60,116
			100.00%

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

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Indirect Allocations

Dept:23 292.1 Child Care

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
133 292.1-614 Comm Resc	354,801.09	7.18%	\$3,569	\$0	\$3,569	\$748	\$4,316
134 292.1-653 Diversion	81,613.06	1.65%	821	0	821	172	993
135 292.1-654 Casa	69,329.00	1.40%	697	0	697	146	843
136 292.1-656 CC Admin	924,640.08	18.71%	9,300	0	9,300	1,948	11,248
137 292.1-661 Food Prep	224,258.03	4.54%	2,256	0	2,256	473	2,728
138 292.1-662 Foster Care	432,165.99	8.75%	4,347	0	4,347	911	5,257
139 292.1-664 Juv Detention	1,153,621.51	23.34%	11,603	0	11,603	2,431	14,034
140 292.1-665 Comm Probation	432,704.35	8.76%	4,352	0	4,352	912	5,264
141 292.1-666 Cheever	1,268,658.55	25.67%	12,760	0	12,760	2,673	15,433
Subtotal	4,941,791.66	100.00%	49,703	0	49,703	10,412	60,116
Direct Bills					0		0
Total					\$49,703		\$60,116

Basis Units: Dollar Amount of Expenditures Administered by Program

Source: Financial Statements

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

FY 2020
11/29/2021

Allocation Summary

Dept:23 292.1 Child Care

Department	Indirect	Total
133 292.1-614 Comm Resc	\$4,316	\$4,316
134 292.1-653 Diversion	993	993
135 292.1-654 Casa	843	843
136 292.1-656 CC Admin	11,248	11,248
137 292.1-661 Food Prep	2,728	2,728
138 292.1-662 Foster Care	5,257	5,257
139 292.1-664 Juv Detention	14,034	14,034
140 292.1-665 Comm Probation	5,264	5,264
141 292.1-666 Cheever	15,433	15,433
Total	\$60,116	\$60,116

**Allegan County, Michigan
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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**

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A. Department Costs

Dept:24 296.1 County Fitness Center

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

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

Dept:24 296.1 County Fitness Center

Department	First Incoming	Second Incoming	Health Fitness
1 Human Services Building	\$3,309	\$12	\$3,321
Subtotal - Building Depreciation	3,309	12	3,321
3 Legal Services	1	0	1
Subtotal - 101-101 Bd of Commissione	1	0	1
4 County Admin	2	0	2
Subtotal - 101-172 Administration	2	0	2
5 Accounting/Finance	9	1	9
5 Cost Plan	240	0	240
Subtotal - 101-201 Finance	249	1	249
6 Audit	0	0	0
Subtotal - 101-202 Audit	0	0	0
8 Non-General Fund	116	19	135
Subtotal - 101-253 Treasurer	116	19	135
12 Human Services Building	8,720	5,335	14,055
Subtotal - 101-263 FM Human Service:	8,720	5,335	14,055
26 General Liability	0	0	0
Subtotal - 677-087 Insurance	0	0	0
Total Incoming	12,396	5,367	17,763
C. Total Allocated		\$17,763	\$17,763
			100.00%

**Allegan County, Michigan
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Health Fitness Allocations

Dept:24 296.1 County Fitness Center

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	7.00	1.77%	\$220	\$0	\$220	\$0	\$220
4 101-172 Administration	2.41	0.61%	76	0	76	0	76
5 101-201 Finance	5.12	1.30%	161	0	161	0	161
7 101-226 Human Resources	3.99	1.01%	125	0	125	0	125
8 101-253 Treasurer	6.33	1.60%	199	0	199	0	199
9 101-258/259 Network/Phone	9.39	2.38%	294	0	294	0	294
10 101-261 FM Courthouse	1.90	0.48%	60	0	60	0	60
11 101-262 FM 911 EOC	0.13	0.03%	4	0	4	0	4
12 101-263 FM Human Services	1.38	0.35%	43	0	43	0	43
14 101-265 Facility Management	8.59	2.17%	269	0	269	0	269
15 101-266 Mail/Copy	1.00	0.25%	31	0	31	0	31
17 101-269 Jail Building	1.46	0.37%	46	0	46	0	46
18 101-270 Co Services Building	0.99	0.25%	31	0	31	0	31
19 101-272 Dumont LK	0.13	0.03%	4	0	4	0	4
21 101-316 Security	4.69	1.19%	147	0	147	0	147
26 677-087 Insurance	0.60	0.15%	19	0	19	9	28
27 101-131 Circuit Court	7.99	2.02%	251	0	251	126	376
28 101-136 District Court	19.36	4.90%	607	0	607	305	912
29 101-147 Jury Board	0.01	0.00%	0	0	0	0	0
30 101-148 Probate Court	3.89	0.98%	122	0	122	61	183
31 101-149 Family Court	5.34	1.35%	167	0	167	84	252
34 101-152 Probate - District Court	5.98	1.51%	188	0	188	94	282
36 101-191 Elections	1.03	0.26%	32	0	32	16	49
37 101-215 Clerk	9.04	2.29%	283	0	283	142	426
38 101-225 Equalization	3.77	0.95%	118	0	118	59	178
39 101-229 Pros Attorney	15.20	3.85%	477	0	477	239	716
40 101-236 Register of Deeds	3.83	0.97%	120	0	120	60	180
41 101-257 Coop Ext	0.02	0.01%	1	0	1	0	1
45 101-275 Drain	3.37	0.85%	106	0	106	53	159
46 101-291 Record Management	1.50	0.38%	47	0	47	24	71
47 101-301 Sheriff	46.16	11.68%	1,448	0	1,448	727	2,175
48 101-303 WEMET	1.12	0.28%	35	0	35	18	53
49 101-304/305 SCAT	3.00	0.76%	94	0	94	47	141
50 101-314 Reserves	1.26	0.32%	40	0	40	20	59
51 101-315 Detective	5.35	1.35%	168	0	168	84	252
52 101-331 Marine	1.83	0.46%	57	0	57	29	86
53 101-351 Jail	34.41	8.71%	1,079	0	1,079	542	1,621
54 101-352 Inmate Program	4.15	1.05%	130	0	130	65	196
55 101-403 Land Information Services	1.99	0.50%	62	0	62	31	94
56 101-426 Emerg Management	1.00	0.25%	31	0	31	16	47
57 101-427 LEPC	0.65	0.16%	20	0	20	10	31
58 101-430 Animal	1.27	0.32%	40	0	40	20	60

**Allegan County, Michigan
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Health Fitness Allocations

Dept:24 296.1 County Fitness Center

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60 101-441 DPW	0.20	0.05%	\$6	\$0	\$6	\$3	\$9
65 101-681 Vets Burial	1.58	0.40%	50	0	50	25	74
70 208.0-XXX Parks	4.56	1.15%	143	0	143	72	215
71 211.0-326 Central Dispatch	23.52	5.95%	738	0	738	370	1,108
73 215.1-XXX Friend of the Court	17.73	4.49%	556	0	556	279	835
75 221.0-XXX Health	31.16	7.88%	977	0	977	491	1,468
80 230.0-676 Transportation	3.04	0.77%	95	0	95	48	143
81 230.0-677 Transportation	1.00	0.25%	31	0	31	16	47
87 260 Indigent Defense	6.94	1.76%	218	0	218	109	327
89 263.5-200 Concealed Weapons	0.02	0.01%	1	0	1	0	1
90 264.0-362 Local Corrections	0.08	0.02%	3	0	3	1	4
102 279.0-151 SSSPP Grant	1.00	0.25%	31	0	31	16	47
105 279.0-301 Snowmobile Grant	0.09	0.02%	3	0	3	1	4
106 279.0-312 HIDTA	0.05	0.01%	2	0	2	1	2
107 279.0-317 FBI CETF	0.06	0.02%	2	0	2	1	3
108 279.0-335 Traffic Grant	0.12	0.03%	4	0	4	2	6
110 279.0-337 CMH Tobacco	0.01	0.00%	0	0	0	0	0
121 279.1-228 Victims Rights Grant	2.38	0.60%	75	0	75	37	112
122 280.1 Gunplain Twp	1.00	0.25%	31	0	31	16	47
123 280.4 Fillmore Township	1.00	0.25%	31	0	31	16	47
124 280.5 Casco Township	1.00	0.25%	31	0	31	16	47
125 280.6 Wayland Township	2.16	0.55%	68	0	68	34	102
127 280.8 Lee Township	1.00	0.25%	31	0	31	16	47
128 280.9 Salem/Leighton/Dorr	1.96	0.50%	61	0	61	31	92
129 281.1 Saugatuck City	3.11	0.79%	98	0	98	49	147
131 289.5-259 Technology Contracts	0.28	0.07%	9	0	9	4	13
133 292.1-614 Comm Resc	3.34	0.84%	105	0	105	53	157
134 292.1-653 Diversion	1.00	0.25%	31	0	31	16	47
136 292.1-656 CC Admin	4.12	1.04%	129	0	129	65	194
137 292.1-661 Food Prep	2.61	0.66%	82	0	82	41	123
139 292.1-664 Juv Detention	15.38	3.89%	482	0	482	242	725
140 292.1-665 Comm Probation	4.98	1.26%	156	0	156	78	235
141 292.1-666 Cheever	14.88	3.76%	467	0	467	234	701
142 292.2 DHS	0.01	0.00%	0	0	0	0	0
144 293.0-681 Soldiers	0.76	0.19%	24	0	24	12	36
146 295.0-672 COA	2.56	0.65%	80	0	80	40	121
150 620.0-253 Tax Reversn	1.73	0.44%	54	0	54	27	81
151 639.0-275 Drain Equipment Revolving	1.20	0.30%	38	0	38	19	57
152 661.2 Fleet Management	0.04	0.01%	1	0	1	1	2

**Allegan County, Michigan
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Health Fitness Allocations

Dept:24 296.1 County Fitness Center

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	395.29	100.00%	12,396	0	12,396	5,367	17,763
Direct Bills					0		0
Total					\$12,396		\$17,763

Basis Units: FTE Count
Source: Payroll Data

**Allegan County, Michigan
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Allocation Summary

Dept:24 296.1 County Fitness Center

Department	Health Fitness	Total
3 101-101 Bd of Commissioners	\$220	\$220
4 101-172 Administration	76	76
5 101-201 Finance	161	161
7 101-226 Human Resources	125	125
8 101-253 Treasurer	199	199
9 101-258/259 Network/Phone	294	294
10 101-261 FM Courthouse	60	60
11 101-262 FM 911 EOC	4	4
12 101-263 FM Human Services	43	43
14 101-265 Facility Management	269	269
15 101-266 Mail/Copy	31	31
17 101-269 Jail Building	46	46
18 101-270 Co Services Building	31	31
19 101-272 Dumont LK	4	4
21 101-316 Security	147	147
26 677-087 Insurance	28	28
27 101-131 Circuit Court	376	376
28 101-136 District Court	912	912
29 101-147 Jury Board	0	0
30 101-148 Probate Court	183	183
31 101-149 Family Court	252	252
34 101-152 Probate - District Court	282	282
36 101-191 Elections	49	49
37 101-215 Clerk	426	426
38 101-225 Equalization	178	178
39 101-229 Pros Attorney	716	716
40 101-236 Register of Deeds	180	180
41 101-257 Coop Ext	1	1
45 101-275 Drain	159	159
46 101-291 Record Management	71	71
47 101-301 Sheriff	2,175	2,175
48 101-303 WEMET	53	53
49 101-304/305 SCAT	141	141
50 101-314 Reserves	59	59
51 101-315 Detective	252	252
52 101-331 Marine	86	86
53 101-351 Jail	1,621	1,621
54 101-352 Inmate Program	196	196
55 101-403 Land Information Services	94	94
56 101-426 Emerg Management	47	47
57 101-427 LEPC	31	31

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Allocation Summary

Dept:24 296.1 County Fitness Center

Department	Health Fitness	Total
58 101-430 Animal	\$60	\$60
60 101-441 DPW	9	9
65 101-681 Vets Burial	74	74
70 208.0-XXX Parks	215	215
71 211.0-326 Central Dispatch	1,108	1,108
73 215.1-XXX Friend of the Court	835	835
75 221.0-XXX Health	1,468	1,468
80 230.0-676 Transportation	143	143
81 230.0-677 Transportation	47	47
87 260 Indigent Defense	327	327
89 263.5-200 Concealed Weapons	1	1
90 264.0-362 Local Corrections	4	4
102 279.0-151 SSSPP Grant	47	47
105 279.0-301 Snowmobile Grant	4	4
106 279.0-312 HIDTA	2	2
107 279.0-317 FBI CETF	3	3
108 279.0-335 Traffic Grant	6	6
110 279.0-337 CMH Tobacco	0	0
121 279.1-228 Victims Rights Grant	112	112
122 280.1 Gunplain Twp	47	47
123 280.4 Fillmore Township	47	47
124 280.5 Casco Township	47	47
125 280.6 Wayland Township	102	102
127 280.8 Lee Township	47	47
128 280.9 Salem/Leighton/Dorr	92	92
129 281.1 Saugatuck City	147	147
131 289.5-259 Technology Contracts	13	13
133 292.1-614 Comm Resc	157	157
134 292.1-653 Diversion	47	47
136 292.1-656 CC Admin	194	194
137 292.1-661 Food Prep	123	123
139 292.1-664 Juv Detention	725	725
140 292.1-665 Comm Probation	235	235
141 292.1-666 Cheever	701	701
142 292.2 DHS	0	0
144 293.0-681 Soldiers	36	36
146 295.0-672 COA	121	121
150 620.0-253 Tax Reversn	81	81
151 639.0-275 Drain Equipment Revolving	57	57
152 661.2 Fleet Management	2	2

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Allocation Summary

Dept:24 296.1 County Fitness Center

Department	Health Fitness	Total
Total	\$17,763	\$17,763

**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.

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A. Department Costs

Dept:25 677 Fringe Processing

Description	Amount	General Admin	Fringe Processing	GF Other Fringe
Personnel Costs				
Salaries S	0	0	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits S	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0
Services & Supplies Cost				
Unemployment Compensation (1010-8 P)	23,758	0	0	23,758
Subtotal - Services & Supplies	23,758	0	0	23,758
Department Cost Total	23,758	0	0	23,758
Adjustments to Cost				
Subtotal - Adjustments	0	0	0	0
Total Costs After Adjustments	23,758	0	0	23,758
General Admin Distribution		0	0	0
Grand Total	\$23,758		\$0	\$23,758

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B. Incoming Costs - (Default Spread Custom%)

Dept:25 677 Fringe Processing

Department	First Incoming	Second Incoming	Fringe Processing	GF Other Fringe
5 Accounting/Finance	\$2,972	\$319	\$3,291	\$0
5 Cost Plan	480	0	480	0
Subtotal - 101-201 Finance	3,452	319	3,771	0
8 Non-General Fund	2,494	405	2,899	0
Subtotal - 101-253 Treasurer	2,494	405	2,899	0
Total Incoming	5,946	724	6,670	0
C. Total Allocated		\$30,428	\$6,670	\$23,758
			21.92%	78.08%

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Fringe Processing Allocations

Dept:25 677 Fringe Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	7.00	1.77%	\$105	\$0	\$105	\$0	\$105
4 101-172 Administration	2.41	0.61%	36	0	36	0	36
5 101-201 Finance	5.12	1.30%	77	0	77	0	77
7 101-226 Human Resources	3.99	1.01%	60	0	60	0	60
8 101-253 Treasurer	6.33	1.60%	95	0	95	0	95
9 101-258/259 Network/Phone	9.39	2.38%	141	0	141	0	141
10 101-261 FM Courthouse	1.90	0.48%	29	0	29	0	29
11 101-262 FM 911 EOC	0.13	0.03%	2	0	2	0	2
12 101-263 FM Human Services	1.38	0.35%	21	0	21	0	21
14 101-265 Facility Management	8.59	2.17%	129	0	129	0	129
15 101-266 Mail/Copy	1.00	0.25%	15	0	15	0	15
17 101-269 Jail Building	1.46	0.37%	22	0	22	0	22
18 101-270 Co Services Building	0.99	0.25%	15	0	15	0	15
19 101-272 Dumont LK	0.13	0.03%	2	0	2	0	2
21 101-316 Security	4.69	1.19%	71	0	71	0	71
26 677-087 Insurance	0.60	0.15%	9	0	9	1	10
27 101-131 Circuit Court	7.99	2.02%	120	0	120	17	137
28 101-136 District Court	19.36	4.90%	291	0	291	41	332
29 101-147 Jury Board	0.01	0.00%	0	0	0	0	0
30 101-148 Probate Court	3.89	0.98%	59	0	59	8	67
31 101-149 Family Court	5.34	1.35%	80	0	80	11	92
34 101-152 Probate - District Court	5.98	1.51%	90	0	90	13	103
36 101-191 Elections	1.03	0.26%	15	0	15	2	18
37 101-215 Clerk	9.04	2.29%	136	0	136	19	155
38 101-225 Equalization	3.77	0.95%	57	0	57	8	65
39 101-229 Pros Attorney	15.20	3.85%	229	0	229	32	261
40 101-236 Register of Deeds	3.83	0.97%	58	0	58	8	66
41 101-257 Coop Ext	0.02	0.01%	0	0	0	0	0
45 101-275 Drain	3.37	0.85%	51	0	51	7	58
46 101-291 Record Management	1.50	0.38%	23	0	23	3	26
47 101-301 Sheriff	46.16	11.68%	694	0	694	98	792
48 101-303 WEMET	1.12	0.28%	17	0	17	2	19
49 101-304/305 SCAT	3.00	0.76%	45	0	45	6	51
50 101-314 Reserves	1.26	0.32%	19	0	19	3	22
51 101-315 Detective	5.35	1.35%	80	0	80	11	92
52 101-331 Marine	1.83	0.46%	28	0	28	4	31
53 101-351 Jail	34.41	8.71%	518	0	518	73	591
54 101-352 Inmate Program	4.15	1.05%	62	0	62	9	71
55 101-403 Land Information Services	1.99	0.50%	30	0	30	4	34
56 101-426 Emerg Management	1.00	0.25%	15	0	15	2	17
57 101-427 LEPC	0.65	0.16%	10	0	10	1	11
58 101-430 Animal	1.27	0.32%	19	0	19	3	22

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Fringe Processing Allocations

Dept:25 677 Fringe Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60 101-441 DPW	0.20	0.05%	\$3	\$0	\$3	\$0	\$3
65 101-681 Vets Burial	1.58	0.40%	24	0	24	3	27
70 208.0-XXX Parks	4.56	1.15%	69	0	69	10	78
71 211.0-326 Central Dispatch	23.52	5.95%	354	0	354	50	404
73 215.1-XXX Friend of the Court	17.73	4.49%	267	0	267	38	304
75 221.0-XXX Health	31.16	7.88%	469	0	469	66	535
80 230.0-676 Transportation	3.04	0.77%	46	0	46	6	52
81 230.0-677 Transportation	1.00	0.25%	15	0	15	2	17
87 260 Indigent Defense	6.94	1.76%	104	0	104	15	119
89 263.5-200 Concealed Weapons	0.02	0.01%	0	0	0	0	0
90 264.0-362 Local Corrections	0.08	0.02%	1	0	1	0	1
102 279.0-151 SSSPP Grant	1.00	0.25%	15	0	15	2	17
105 279.0-301 Snowmobile Grant	0.09	0.02%	1	0	1	0	2
106 279.0-312 HIDTA	0.05	0.01%	1	0	1	0	1
107 279.0-317 FBI CETF	0.06	0.02%	1	0	1	0	1
108 279.0-335 Traffic Grant	0.12	0.03%	2	0	2	0	2
110 279.0-337 CMH Tobacco	0.01	0.00%	0	0	0	0	0
121 279.1-228 Victims Rights Grant	2.38	0.60%	36	0	36	5	41
122 280.1 Gunplain Twp	1.00	0.25%	15	0	15	2	17
123 280.4 Fillmore Township	1.00	0.25%	15	0	15	2	17
124 280.5 Casco Township	1.00	0.25%	15	0	15	2	17
125 280.6 Wayland Township	2.16	0.55%	32	0	32	5	37
127 280.8 Lee Township	1.00	0.25%	15	0	15	2	17
128 280.9 Salem/Leighton/Dorr	1.96	0.50%	29	0	29	4	34
129 281.1 Saugatuck City	3.11	0.79%	47	0	47	7	53
131 289.5-259 Technology Contracts	0.28	0.07%	4	0	4	1	5
133 292.1-614 Comm Resc	3.34	0.84%	50	0	50	7	57
134 292.1-653 Diversion	1.00	0.25%	15	0	15	2	17
136 292.1-656 CC Admin	4.12	1.04%	62	0	62	9	71
137 292.1-661 Food Prep	2.61	0.66%	39	0	39	6	45
139 292.1-664 Juv Detention	15.38	3.89%	231	0	231	33	264
140 292.1-665 Comm Probation	4.98	1.26%	75	0	75	11	85
141 292.1-666 Cheever	14.88	3.76%	224	0	224	32	255
142 292.2 DHS	0.01	0.00%	0	0	0	0	0
144 293.0-681 Soldiers	0.76	0.19%	11	0	11	2	13
146 295.0-672 COA	2.56	0.65%	39	0	39	5	44
150 620.0-253 Tax Reversn	1.73	0.44%	26	0	26	4	30
151 639.0-275 Drain Equipment Revolving	1.20	0.30%	18	0	18	3	21
152 661.2 Fleet Management	0.04	0.01%	1	0	1	0	1

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Fringe Processing Allocations

Dept:25 677 Fringe Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	395.29	100.00%	5,946	0	5,946	724	6,670
Direct Bills					0		0
Total					\$5,946		\$6,670

Basis Units: FTE Count
Source: Payroll Data

**Allegan County, Michigan
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GF Other Fringe Allocations

Dept:25 677 Fringe Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	7.00	2.93%	\$696	\$0	\$696	\$0	\$696
4 101-172 Administration	2.41	1.01%	240	0	240	0	240
5 101-201 Finance	5.12	2.14%	509	0	509	0	509
7 101-226 Human Resources	3.99	1.67%	397	0	397	0	397
8 101-253 Treasurer	6.33	2.65%	630	0	630	0	630
9 101-258/259 Network/Phone	9.39	3.93%	934	0	934	0	934
10 101-261 FM Courthouse	1.90	0.80%	189	0	189	0	189
11 101-262 FM 911 EOC	0.13	0.05%	13	0	13	0	13
12 101-263 FM Human Services	1.38	0.58%	137	0	137	0	137
14 101-265 Facility Management	8.59	3.60%	855	0	855	0	855
15 101-266 Mail/Copy	1.00	0.42%	99	0	99	0	99
17 101-269 Jail Building	1.46	0.61%	145	0	145	0	145
18 101-270 Co Services Building	0.99	0.41%	98	0	98	0	98
19 101-272 Dumont LK	0.13	0.05%	13	0	13	0	13
21 101-316 Security	4.69	1.96%	467	0	467	0	467
27 101-131 Circuit Court	7.99	3.35%	795	0	795	0	795
28 101-136 District Court	19.36	8.11%	1,926	0	1,926	0	1,926
29 101-147 Jury Board	0.01	0.00%	1	0	1	0	1
30 101-148 Probate Court	3.89	1.63%	387	0	387	0	387
31 101-149 Family Court	5.34	2.24%	531	0	531	0	531
34 101-152 Probate - District Court	5.98	2.50%	595	0	595	0	595
36 101-191 Elections	1.03	0.43%	102	0	102	0	102
37 101-215 Clerk	9.04	3.79%	899	0	899	0	899
38 101-225 Equalization	3.77	1.58%	375	0	375	0	375
39 101-229 Pros Attorney	15.20	6.36%	1,512	0	1,512	0	1,512
40 101-236 Register of Deeds	3.83	1.60%	381	0	381	0	381
41 101-257 Coop Ext	0.02	0.01%	2	0	2	0	2
45 101-275 Drain	3.37	1.41%	335	0	335	0	335
46 101-291 Record Management	1.50	0.63%	149	0	149	0	149
47 101-301 Sheriff	46.16	19.33%	4,592	0	4,592	0	4,592
48 101-303 WEMET	1.12	0.47%	111	0	111	0	111
49 101-304/305 SCAT	3.00	1.26%	298	0	298	0	298
50 101-314 Reserves	1.26	0.53%	125	0	125	0	125
51 101-315 Detective	5.35	2.24%	532	0	532	0	532
52 101-331 Marine	1.83	0.77%	182	0	182	0	182
53 101-351 Jail	34.41	14.41%	3,423	0	3,423	0	3,423
54 101-352 Inmate Program	4.15	1.74%	413	0	413	0	413
55 101-403 Land Information Services	1.99	0.83%	198	0	198	0	198
56 101-426 Emerg Management	1.00	0.42%	99	0	99	0	99
57 101-427 LEPC	0.65	0.27%	65	0	65	0	65
58 101-430 Animal	1.27	0.53%	126	0	126	0	126
60 101-441 DPW	0.20	0.08%	20	0	20	0	20

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GF Other Fringe Allocations

Dept:25 677 Fringe Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65 101-681 Vets Burial	1.58	0.66%	\$157	\$0	\$157	\$0	\$157
Subtotal	238.81	100.00%	23,758	0	23,758	0	23,758
Direct Bills					0		0
Total					\$23,758		\$23,758

Basis Units: FTE Count
Source: Payroll Data

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Allocation Summary

Dept:25 677 Fringe Processing

Department	Fringe Processing	GF Other Fringe	Total
3 101-101 Bd of Commissioners	\$105	\$696	\$802
4 101-172 Administration	36	240	276
5 101-201 Finance	77	509	586
7 101-226 Human Resources	60	397	457
8 101-253 Treasurer	95	630	725
9 101-258/259 Network/Phone	141	934	1,075
10 101-261 FM Courthouse	29	189	218
11 101-262 FM 911 EOC	2	13	15
12 101-263 FM Human Services	21	137	158
14 101-265 Facility Management	129	855	984
15 101-266 Mail/Copy	15	99	115
17 101-269 Jail Building	22	145	167
18 101-270 Co Services Building	15	98	113
19 101-272 Dumont LK	2	13	15
21 101-316 Security	71	467	537
26 677-087 Insurance	10	0	10
27 101-131 Circuit Court	137	795	932
28 101-136 District Court	332	1,926	2,258
29 101-147 Jury Board	0	1	1
30 101-148 Probate Court	67	387	454
31 101-149 Family Court	92	531	623
34 101-152 Probate - District Court	103	595	698
36 101-191 Elections	18	102	120
37 101-215 Clerk	155	899	1,055
38 101-225 Equalization	65	375	440
39 101-229 Pros Attorney	261	1,512	1,773
40 101-236 Register of Deeds	66	381	447
41 101-257 Coop Ext	0	2	2
45 101-275 Drain	58	335	393
46 101-291 Record Management	26	149	175
47 101-301 Sheriff	792	4,592	5,385
48 101-303 WEMET	19	111	131
49 101-304/305 SCAT	51	298	350
50 101-314 Reserves	22	125	147
51 101-315 Detective	92	532	624
52 101-331 Marine	31	182	213
53 101-351 Jail	591	3,423	4,014
54 101-352 Inmate Program	71	413	484
55 101-403 Land Information Services	34	198	232
56 101-426 Emerg Management	17	99	117
57 101-427 LEPC	11	65	76

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Allocation Summary

Dept:25 677 Fringe Processing

Department	Fringe Processing	GF Other Fringe	Total
58 101-430 Animal	\$22	\$126	\$148
60 101-441 DPW	3	20	23
65 101-681 Vets Burial	27	157	184
70 208.0-XXX Parks	78	0	78
71 211.0-326 Central Dispatch	404	0	404
73 215.1-XXX Friend of the Court	304	0	304
75 221.0-XXX Health	535	0	535
80 230.0-676 Transportation	52	0	52
81 230.0-677 Transportation	17	0	17
87 260 Indigent Defense	119	0	119
89 263.5-200 Concealed Weapons	0	0	0
90 264.0-362 Local Corrections	1	0	1
102 279.0-151 SSSPP Grant	17	0	17
105 279.0-301 Snowmobile Grant	2	0	2
106 279.0-312 HIDTA	1	0	1
107 279.0-317 FBI CETF	1	0	1
108 279.0-335 Traffic Grant	2	0	2
110 279.0-337 CMH Tobacco	0	0	0
121 279.1-228 Victims Rights Grant	41	0	41
122 280.1 Gunplain Twp	17	0	17
123 280.4 Fillmore Township	17	0	17
124 280.5 Casco Township	17	0	17
125 280.6 Wayland Township	37	0	37
127 280.8 Lee Township	17	0	17
128 280.9 Salem/Leighton/Dorr	34	0	34
129 281.1 Saugatuck City	53	0	53
131 289.5-259 Technology Contracts	5	0	5
133 292.1-614 Comm Resc	57	0	57
134 292.1-653 Diversion	17	0	17
136 292.1-656 CC Admin	71	0	71
137 292.1-661 Food Prep	45	0	45
139 292.1-664 Juv Detention	264	0	264
140 292.1-665 Comm Probation	85	0	85
141 292.1-666 Cheever	255	0	255
142 292.2 DHS	0	0	0
144 293.0-681 Soldiers	13	0	13
146 295.0-672 COA	44	0	44
150 620.0-253 Tax Reversn	30	0	30
151 639.0-275 Drain Equipment Revolving	21	0	21
152 661.2 Fleet Management	1	0	1

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Allocation Summary

Dept:25 677 Fringe Processing

Department	Fringe Processing	GF Other Fringe	Total
Total	\$6,670	\$23,758	\$30,428

**Insurance
Nature and Extent of Service**

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

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

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

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

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

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A. Department Costs

Dept:26 677-087 Insurance

Description		Amount	General Admin	Property Insurance	General Liability	Law Enforcement Liability	Public Officials Liability	Auto Liability
Personnel Costs								
Salaries	S	0	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0
Services & Supplies Cost								
Liability Ins	P	741,070	0	175,837	55,506	279,953	102,804	126,971
Subtotal - Services & Supplies		741,070	0	175,837	55,506	279,953	102,804	126,971
Department Cost Total		741,070	0	175,837	55,506	279,953	102,804	126,971
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		741,070	0	175,837	55,506	279,953	102,804	126,971
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$741,070		\$175,837	\$55,506	\$279,953	\$102,804	\$126,971

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

Dept:26 677-087 Insurance

Department	First Incoming	Second Incoming	Property Insurance	General Liability	Law Enforcement Liability	Public Officials Liability	Auto Liability
2 Copiers	\$14	\$0	\$3	\$1	\$5	\$2	\$2
2 Computers	48	0	11	4	18	7	8
Subtotal - Equipment Depreciation	62	0	15	5	24	9	11
5 Cost Plan	1,200	0	285	90	453	166	206
Subtotal - 101-201 Finance	1,200	0	285	90	453	166	206
7 Personnel	653	58	169	53	269	99	122
Subtotal - 101-226 Human Resources	653	58	169	53	269	99	122
9 Network Services	2,308	178	590	186	939	345	426
9 Telephone	161	0	38	12	61	22	28
Subtotal - 101-258/259 Network/Phone	2,469	178	628	198	1,000	367	454
15 Copy Central	40	0	9	3	15	6	7
Subtotal - 101-266 Mail/Copy	40	0	9	3	15	6	7
24 Health Fitness	19	9	7	2	11	4	5
Subtotal - 296.1 County Fitness Center	19	9	7	2	11	4	5
25 Fringe Processing	9	1	2	1	4	1	2
Subtotal - 677 Fringe Processing	9	1	2	1	4	1	2
26 Public Officials Liability	0	157	37	12	59	22	27
Subtotal - 677-087 Insurance	0	157	37	12	59	22	27
Total Incoming	4,453	404	1,152	364	1,835	674	832
C. Total Allocated		\$745,926	\$176,989	\$55,870	\$281,787	\$103,478	\$127,803
			23.73%	7.49%	37.78%	13.87%	17.13%

**Allegan County, Michigan
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Property Insurance Allocations

Dept:26 677-087 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 101-261 FM Courthouse	28,990,002	22.39%	\$39,611	\$0	\$39,611	\$0	\$39,611
11 101-262 FM 911 EOC	7,374,836	5.70%	10,077	0	10,077	0	10,077
12 101-263 FM Human Services	16,098,000	12.43%	21,996	0	21,996	0	21,996
13 101-264 MCF Building	12,634,500	9.76%	17,263	0	17,263	0	17,263
14 101-265 Facility Management	140,000	0.11%	191	0	191	0	191
16 101-268 MH CMH Admin	1,748,500	1.35%	2,389	0	2,389	0	2,389
17 101-269 Jail Building	44,387,697	34.29%	60,649	0	60,649	0	60,649
18 101-270 Co Services Building	6,906,489	5.33%	9,437	0	9,437	0	9,437
20 101-273 Youth Home	4,995,851	3.86%	6,826	0	6,826	0	6,826
42 101-260 FM Animal	1,102,000	0.85%	1,506	0	1,506	17	1,523
44 101-271 FAC	2,956,000	2.28%	4,039	0	4,039	46	4,085
70 208.0-XXX Parks	1,129,668	0.87%	1,544	0	1,544	17	1,561
154 Other	1,000,000	0.77%	1,366	0	1,366	15	1,382
Subtotal	129,463,543	100.00%	176,893	0	176,893	96	176,989
Direct Bills					0		0
Total					\$176,893		\$176,989

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

**Allegan County, Michigan
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General Liability Allocations

Dept:26 677-087 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	352,887	0.70%	\$389	\$0	\$389	\$0	\$389
4 101-172 Administration	331,969	0.65%	366	0	366	0	366
5 101-201 Finance	414,080	0.82%	456	0	456	0	456
6 101-202 Audit	51,000	0.10%	56	0	56	0	56
7 101-226 Human Resources	420,534	0.83%	463	0	463	0	463
8 101-253 Treasurer	521,242	1.03%	574	0	574	0	574
9 101-258/259 Network/Phone	1,506,158	2.97%	1,659	0	1,659	0	1,659
10 101-261 FM Courthouse	348,320	0.69%	384	0	384	0	384
11 101-262 FM 911 EOC	96,272	0.19%	106	0	106	0	106
12 101-263 FM Human Services	222,420	0.44%	245	0	245	0	245
13 101-264 MCF Building	217,423	0.43%	239	0	239	0	239
14 101-265 Facility Management	700,774	1.38%	772	0	772	0	772
15 101-266 Mail/Copy	201,451	0.40%	222	0	222	0	222
16 101-268 MH CMH Admin	13,351	0.03%	15	0	15	0	15
17 101-269 Jail Building	563,921	1.11%	621	0	621	0	621
18 101-270 Co Services Building	118,059	0.23%	130	0	130	0	130
19 101-272 Dumont LK	59,460	0.12%	65	0	65	0	65
20 101-273 Youth Home	42,325	0.08%	47	0	47	0	47
21 101-316 Security	205,085	0.40%	226	0	226	0	226
23 292.1 Child Care	4,880,248	9.62%	5,374	0	5,374	0	5,374
24 296.1 County Fitness Center	288	0.00%	0	0	0	0	0
27 101-131 Circuit Court	657,648	1.30%	724	0	724	1	725
28 101-136 District Court	1,467,326	2.89%	1,616	0	1,616	1	1,617
29 101-147 Jury Board	2,960	0.01%	3	0	3	0	3
30 101-148 Probate Court	455,289	0.90%	501	0	501	0	502
31 101-149 Family Court	696,813	1.37%	767	0	767	1	768
32 101-150 Guardian	12,780	0.03%	14	0	14	0	14
33 101-151 Probate - Circuit Court	7,143	0.01%	8	0	8	0	8
34 101-152 Probate - District Court	512,886	1.01%	565	0	565	0	565
35 101-166 Family Counseling Services	12,000	0.02%	13	0	13	0	13
36 101-191 Elections	239,945	0.47%	264	0	264	0	264
37 101-215 Clerk	666,057	1.31%	734	0	734	1	734
38 101-225 Equalization	421,673	0.83%	464	0	464	0	465
39 101-229 Pros Attorney	1,411,369	2.78%	1,554	0	1,554	1	1,555
40 101-236 Register of Deeds	294,717	0.58%	325	0	325	0	325
41 101-257 Coop Ext	99,384	0.20%	109	0	109	0	110
42 101-260 FM Animal	28,293	0.06%	31	0	31	0	31
43 101-267 MH ACC Connect	9,428	0.02%	10	0	10	0	10
45 101-275 Drain	310,193	0.61%	342	0	342	0	342
46 101-291 Record Management	90,511	0.18%	100	0	100	0	100
47 101-301 Sheriff	4,953,721	9.77%	5,455	0	5,455	4	5,459
48 101-303 WEMET	108,981	0.21%	120	0	120	0	120

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

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General Liability Allocations

Dept:26 677-087 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 101-304/305 SCAT	334,290	0.66%	\$368	\$0	\$368	\$0	\$368
50 101-314 Reserves	38,297	0.08%	42	0	42	0	42
51 101-315 Detective	703,766	1.39%	775	0	775	1	776
52 101-331 Marine	118,379	0.23%	130	0	130	0	130
53 101-351 Jail	4,258,859	8.40%	4,690	0	4,690	3	4,693
54 101-352 Inmate Program	324,557	0.64%	357	0	357	0	358
55 101-403 Land Information Services	183,126	0.36%	202	0	202	0	202
56 101-426 Emerg Management	120,187	0.24%	132	0	132	0	132
57 101-427 LEPC	34,240	0.07%	38	0	38	0	38
58 101-430 Animal	99,669	0.20%	110	0	110	0	110
60 101-441 DPW	11,331	0.02%	12	0	12	0	12
61 101-445 Drains Public	45,223	0.09%	50	0	50	0	50
62 101-448 Remonumentation	74,688	0.15%	82	0	82	0	82
63 101-636 Com Disease	335	0.00%	0	0	0	0	0
64 101-648 Med Examiner	248,523	0.49%	274	0	274	0	274
65 101-681 Vets Burial	109,998	0.22%	121	0	121	0	121
66 101-728 Econ Development	50,000	0.10%	55	0	55	0	55
67 101-851 Employee Other Fringe Benef	23,668	0.05%	26	0	26	0	26
68 101-865 Insurance & Bonds	385,000	0.76%	424	0	424	0	424
70 208.0-XXX Parks	343,101	0.68%	378	0	378	0	378
71 211.0-326 Central Dispatch	2,656,937	5.24%	2,926	0	2,926	2	2,928
73 215.1-XXX Friend of the Court	1,553,243	3.06%	1,711	0	1,711	1	1,712
75 221.0-XXX Health	3,152,544	6.22%	3,472	0	3,472	2	3,474
77 221.1 Solid Waste	883,536	1.74%	973	0	973	1	974
80 230.0-676 Transportation	1,541,584	3.04%	1,698	0	1,698	1	1,699
81 230.0-677 Transportation	61,724	0.12%	68	0	68	0	68
82 240.0-XXX Multi Agency	4,508	0.01%	5	0	5	0	5
83 2450/2455/2456 Public Improvement F	2,606,430	5.14%	2,870	0	2,870	2	2,872
84 255.X Animal Shelter	79,378	0.16%	87	0	87	0	87
85 256.0-236 Automation	33,799	0.07%	37	0	37	0	37
87 260 Indigent Defense	2,099,457	4.14%	2,312	0	2,312	2	2,314
88 263.0-426 Palisades	13,553	0.03%	15	0	15	0	15
89 263.5-200 Concealed Weapons	3,705	0.01%	4	0	4	0	4
90 264.0-362 Local Corrections	32,599	0.06%	36	0	36	0	36
93 266 Justice Training Fund	7,053	0.01%	8	0	8	0	8
96 279.0-135 Veterans Treatment Court C	51,172	0.10%	56	0	56	0	56
98 279.0-138 Byrne Jag	64,480	0.13%	71	0	71	0	71
99 279.0-139 MH Treatment Court	33,040	0.07%	36	0	36	0	36
100 279.0-140 Sobriety Court	67,211	0.13%	74	0	74	0	74
101 279.0-146 Sobriety Court Grant - State	734	0.00%	1	0	1	0	1
102 279.0-151 SSSPP Grant	111,335	0.22%	123	0	123	0	123
105 279.0-301 Snowmobile Grant	5,573	0.01%	6	0	6	0	6

**Allegan County, Michigan
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General Liability Allocations

Dept:26 677-087 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
106 279.0-312 HIDTA	4,326	0.01%	\$5	\$0	\$5	\$0	\$5
107 279.0-317 FBI CETF	8,278	0.02%	9	0	9	0	9
108 279.0-335 Traffic Grant	17,896	0.04%	20	0	20	0	20
109 279.0-336 Highway Safety - Seatbelt G	172	0.00%	0	0	0	0	0
112 279.0-340 Medical Marihuana	54,891	0.11%	60	0	60	0	60
113 279.0-351 Jail CCAB	51,603	0.10%	57	0	57	0	57
116 279.0-428 Homeland	9,041	0.02%	10	0	10	0	10
117 279.0-642 CESF - COVID19	133,178	0.26%	147	0	147	0	147
118 CBDG Cares - COVID19	129,253	0.25%	142	0	142	0	142
119 279.0-753 DNR Waterways Grant	44,955	0.09%	50	0	50	0	50
121 279.1-228 Victims Rights Grant	154,805	0.31%	170	0	170	0	171
122 280.1 Gunplain Twp	101,692	0.20%	112	0	112	0	112
123 280.4 Fillmore Township	92,721	0.18%	102	0	102	0	102
124 280.5 Casco Township	101,135	0.20%	111	0	111	0	111
125 280.6 Wayland Township	194,805	0.38%	215	0	215	0	215
127 280.8 Lee Township	90,809	0.18%	100	0	100	0	100
128 280.9 Salem/Leighton/Dorr	208,427	0.41%	230	0	230	0	230
129 281.1 Saugatuck City	297,474	0.59%	328	0	328	0	328
131 289.5-259 Technology Contracts	15,415	0.03%	17	0	17	0	17
144 293.0-681 Soldiers	127,130	0.25%	140	0	140	0	140
146 295.0-672 COA	2,555,439	5.04%	2,814	0	2,814	2	2,816
152 661.2 Fleet Management	13,953	0.03%	15	0	15	0	15
Subtotal	50,704,614	100.00%	55,839	0	55,839	30	55,870
Direct Bills					0		0
Total					\$55,839		\$55,870

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

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Law Enforcement Liability Allocations

Dept:26 677-087 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 101-301 Sheriff	100	100.00%	\$281,635	\$0	\$281,635	\$153	\$281,787
Subtotal	100	100.00%	281,635	0	281,635	153	281,787
Direct Bills					0		0
Total					\$281,635		\$281,787

Basis Units: Direct to Sheriff
Source:

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Public Officials Liability Allocations

Dept:26 677-087 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 Bd of Commissioners	7.00	1.77%	\$1,831	\$0	\$1,831	\$0	\$1,831
4 101-172 Administration	2.41	0.61%	631	0	631	0	631
5 101-201 Finance	5.12	1.30%	1,340	0	1,340	0	1,340
7 101-226 Human Resources	3.99	1.01%	1,044	0	1,044	0	1,044
8 101-253 Treasurer	6.33	1.60%	1,656	0	1,656	0	1,656
9 101-258/259 Network/Phone	9.39	2.38%	2,457	0	2,457	0	2,457
10 101-261 FM Courthouse	1.90	0.48%	497	0	497	0	497
11 101-262 FM 911 EOC	0.13	0.03%	34	0	34	0	34
12 101-263 FM Human Services	1.38	0.35%	361	0	361	0	361
14 101-265 Facility Management	8.59	2.17%	2,247	0	2,247	0	2,247
15 101-266 Mail/Copy	1.00	0.25%	262	0	262	0	262
17 101-269 Jail Building	1.46	0.37%	382	0	382	0	382
18 101-270 Co Services Building	0.99	0.25%	259	0	259	0	259
19 101-272 Dumont LK	0.13	0.03%	34	0	34	0	34
21 101-316 Security	4.69	1.19%	1,227	0	1,227	0	1,227
26 677-087 Insurance	0.60	0.15%	157	0	157	0	157
27 101-131 Circuit Court	7.99	2.02%	2,090	0	2,090	1	2,092
28 101-136 District Court	19.36	4.90%	5,065	0	5,065	3	5,068
29 101-147 Jury Board	0.01	0.00%	3	0	3	0	3
30 101-148 Probate Court	3.89	0.98%	1,018	0	1,018	1	1,018
31 101-149 Family Court	5.34	1.35%	1,397	0	1,397	1	1,398
34 101-152 Probate - District Court	5.98	1.51%	1,565	0	1,565	1	1,566
36 101-191 Elections	1.03	0.26%	269	0	269	0	270
37 101-215 Clerk	9.04	2.29%	2,365	0	2,365	1	2,367
38 101-225 Equalization	3.77	0.95%	986	0	986	1	987
39 101-229 Pros Attorney	15.20	3.85%	3,977	0	3,977	3	3,979
40 101-236 Register of Deeds	3.83	0.97%	1,002	0	1,002	1	1,003
41 101-257 Coop Ext	0.02	0.01%	5	0	5	0	5
45 101-275 Drain	3.37	0.85%	882	0	882	1	882
46 101-291 Record Management	1.50	0.38%	392	0	392	0	393
47 101-301 Sheriff	46.16	11.68%	12,077	0	12,077	8	12,085
48 101-303 WEMET	1.12	0.28%	293	0	293	0	293
49 101-304/305 SCAT	3.00	0.76%	785	0	785	0	785
50 101-314 Reserves	1.26	0.32%	330	0	330	0	330
51 101-315 Detective	5.35	1.35%	1,400	0	1,400	1	1,401
52 101-331 Marine	1.83	0.46%	479	0	479	0	479
53 101-351 Jail	34.41	8.71%	9,003	0	9,003	6	9,009
54 101-352 Inmate Program	4.15	1.05%	1,086	0	1,086	1	1,086
55 101-403 Land Information Services	1.99	0.50%	521	0	521	0	521
56 101-426 Emerg Management	1.00	0.25%	262	0	262	0	262
57 101-427 LEPC	0.65	0.16%	170	0	170	0	170
58 101-430 Animal	1.27	0.32%	332	0	332	0	332

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Public Officials Liability Allocations

Dept:26 677-087 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60 101-441 DPW	0.20	0.05%	\$52	\$0	\$52	\$0	\$52
65 101-681 Vets Burial	1.58	0.40%	413	0	413	0	414
70 208.0-XXX Parks	4.56	1.15%	1,193	0	1,193	1	1,194
71 211.0-326 Central Dispatch	23.52	5.95%	6,154	0	6,154	4	6,158
73 215.1-XXX Friend of the Court	17.73	4.49%	4,639	0	4,639	3	4,642
75 221.0-XXX Health	31.16	7.88%	8,153	0	8,153	5	8,158
80 230.0-676 Transportation	3.04	0.77%	795	0	795	1	796
81 230.0-677 Transportation	1.00	0.25%	262	0	262	0	262
87 260 Indigent Defense	6.94	1.76%	1,816	0	1,816	1	1,817
89 263.5-200 Concealed Weapons	0.02	0.01%	5	0	5	0	5
90 264.0-362 Local Corrections	0.08	0.02%	21	0	21	0	21
102 279.0-151 SSSPP Grant	1.00	0.25%	262	0	262	0	262
105 279.0-301 Snowmobile Grant	0.09	0.02%	24	0	24	0	24
106 279.0-312 HIDTA	0.05	0.01%	13	0	13	0	13
107 279.0-317 FBI CETF	0.06	0.02%	16	0	16	0	16
108 279.0-335 Traffic Grant	0.12	0.03%	31	0	31	0	31
110 279.0-337 CMH Tobacco	0.01	0.00%	3	0	3	0	3
121 279.1-228 Victims Rights Grant	2.38	0.60%	623	0	623	0	623
122 280.1 Gunplain Twp	1.00	0.25%	262	0	262	0	262
123 280.4 Fillmore Township	1.00	0.25%	262	0	262	0	262
124 280.5 Casco Township	1.00	0.25%	262	0	262	0	262
125 280.6 Wayland Township	2.16	0.55%	565	0	565	0	565
127 280.8 Lee Township	1.00	0.25%	262	0	262	0	262
128 280.9 Salem/Leighton/Dorr	1.96	0.50%	513	0	513	0	513
129 281.1 Saugatuck City	3.11	0.79%	814	0	814	1	814
131 289.5-259 Technology Contracts	0.28	0.07%	73	0	73	0	73
133 292.1-614 Comm Resc	3.34	0.84%	874	0	874	1	874
134 292.1-653 Diversion	1.00	0.25%	262	0	262	0	262
136 292.1-656 CC Admin	4.12	1.04%	1,078	0	1,078	1	1,079
137 292.1-661 Food Prep	2.61	0.66%	683	0	683	0	683
139 292.1-664 Juv Detention	15.38	3.89%	4,024	0	4,024	3	4,026
140 292.1-665 Comm Probation	4.98	1.26%	1,303	0	1,303	1	1,304
141 292.1-666 Cheever	14.88	3.76%	3,893	0	3,893	2	3,896
142 292.2 DHS	0.01	0.00%	3	0	3	0	3
144 293.0-681 Soldiers	0.76	0.19%	199	0	199	0	199
146 295.0-672 COA	2.56	0.65%	670	0	670	0	670
150 620.0-253 Tax Reversn	1.73	0.44%	453	0	453	0	453
151 639.0-275 Drain Equipment Revolving	1.20	0.30%	314	0	314	0	314
152 661.2 Fleet Management	0.04	0.01%	10	0	10	0	10

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

FY 2020
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Public Officials Liability Allocations

Dept:26 677-087 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	395.29	100.00%	103,422	0	103,422	56	103,478
Direct Bills					0		0
Total					\$103,422		\$103,478

Basis Units: FTE Count
Source: Payroll Data

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

FY 2020
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Auto Liability Allocations

Dept:26 677-087 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 101-258/259 Network/Phone	2	1.27%	\$1,617	\$0	\$1,617	\$0	\$1,617
14 101-265 Facility Management	9	5.70%	7,276	0	7,276	0	7,276
38 101-225 Equalization	1	0.63%	808	0	808	0	809
45 101-275 Drain	3	1.90%	2,425	0	2,425	1	2,427
47 101-301 Sheriff	75	47.47%	60,633	0	60,633	35	60,668
56 101-426 Emerg Management	3	1.90%	2,425	0	2,425	1	2,427
70 208.0-XXX Parks	7	4.43%	5,659	0	5,659	3	5,662
73 215.1-XXX Friend of the Court	1	0.63%	808	0	808	0	809
75 221.0-XXX Health	8	5.06%	6,468	0	6,468	4	6,471
80 230.0-676 Transportation	29	18.35%	23,445	0	23,445	14	23,458
87 260 Indigent Defense	2	1.27%	1,617	0	1,617	1	1,618
133 292.1-614 Comm Resc	3	1.90%	2,425	0	2,425	1	2,427
140 292.1-665 Comm Probation	4	2.53%	3,234	0	3,234	2	3,236
141 292.1-666 Cheever	3	1.90%	2,425	0	2,425	1	2,427
147 512.0-671 MCF	2	1.27%	1,617	0	1,617	1	1,618
152 661.2 Fleet Management	6	3.80%	4,851	0	4,851	3	4,853
Subtotal	158	100.00%	127,734	0	127,734	69	127,803
Direct Bills					0		0
Total					\$127,734		\$127,803

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

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

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Allocation Summary

Dept:26 677-087 Insurance

Department	Property Insurance	General Liability	Law Enforcement Liability	Public Officials Liability	Auto Liability	Total
3 101-101 Bd of Commissioners	\$0	\$389	\$0	\$1,831	\$0	\$2,220
4 101-172 Administration	0	366	0	631	0	996
5 101-201 Finance	0	456	0	1,340	0	1,796
6 101-202 Audit	0	56	0	0	0	56
7 101-226 Human Resources	0	463	0	1,044	0	1,507
8 101-253 Treasurer	0	574	0	1,656	0	2,230
9 101-258/259 Network/Phone	0	1,659	0	2,457	1,617	5,732
10 101-261 FM Courthouse	39,611	384	0	497	0	40,491
11 101-262 FM 911 EOC	10,077	106	0	34	0	10,217
12 101-263 FM Human Services	21,996	245	0	361	0	22,602
13 101-264 MCF Building	17,263	239	0	0	0	17,503
14 101-265 Facility Management	191	772	0	2,247	7,276	10,486
15 101-266 Mail/Copy	0	222	0	262	0	483
16 101-268 MH CMH Admin	2,389	15	0	0	0	2,404
17 101-269 Jail Building	60,649	621	0	382	0	61,652
18 101-270 Co Services Building	9,437	130	0	259	0	9,826
19 101-272 Dumont LK	0	65	0	34	0	99
20 101-273 Youth Home	6,826	47	0	0	0	6,873
21 101-316 Security	0	226	0	1,227	0	1,453
23 292.1 Child Care	0	5,374	0	0	0	5,374
24 296.1 County Fitness Center	0	0	0	0	0	0
26 677-087 Insurance	0	0	0	157	0	157
27 101-131 Circuit Court	0	725	0	2,092	0	2,817
28 101-136 District Court	0	1,617	0	5,068	0	6,685
29 101-147 Jury Board	0	3	0	3	0	6
30 101-148 Probate Court	0	502	0	1,018	0	1,520
31 101-149 Family Court	0	768	0	1,398	0	2,166
32 101-150 Guardian	0	14	0	0	0	14
33 101-151 Probate - Circuit Court	0	8	0	0	0	8
34 101-152 Probate - District Court	0	565	0	1,566	0	2,131
35 101-166 Family Counseling Services	0	13	0	0	0	13
36 101-191 Elections	0	264	0	270	0	534
37 101-215 Clerk	0	734	0	2,367	0	3,101
38 101-225 Equalization	0	465	0	987	809	2,261
39 101-229 Pros Attorney	0	1,555	0	3,979	0	5,535
40 101-236 Register of Deeds	0	325	0	1,003	0	1,327
41 101-257 Coop Ext	0	110	0	5	0	115
42 101-260 FM Animal	1,523	31	0	0	0	1,554
43 101-267 MH ACC Connect	0	10	0	0	0	10
44 101-271 FAC	4,085	0	0	0	0	4,085
45 101-275 Drain	0	342	0	882	2,427	3,651

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

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Allocation Summary

Dept:26 677-087 Insurance

Department	Property Insurance	General Liability	Law Enforcement Liability	Public Officials Liability	Auto Liability	Total
46 101-291 Record Management	\$0	\$100	\$0	\$393	\$0	\$492
47 101-301 Sheriff	0	5,459	281,787	12,085	60,668	359,999
48 101-303 WEMET	0	120	0	293	0	413
49 101-304/305 SCAT	0	368	0	785	0	1,154
50 101-314 Reserves	0	42	0	330	0	372
51 101-315 Detective	0	776	0	1,401	0	2,176
52 101-331 Marine	0	130	0	479	0	610
53 101-351 Jail	0	4,693	0	9,009	0	13,702
54 101-352 Inmate Program	0	358	0	1,086	0	1,444
55 101-403 Land Information Services	0	202	0	521	0	723
56 101-426 Emerg Management	0	132	0	262	2,427	2,821
57 101-427 LEPC	0	38	0	170	0	208
58 101-430 Animal	0	110	0	332	0	442
60 101-441 DPW	0	12	0	52	0	65
61 101-445 Drains Public	0	50	0	0	0	50
62 101-448 Remonumentation	0	82	0	0	0	82
63 101-636 Com Disease	0	0	0	0	0	0
64 101-648 Med Examiner	0	274	0	0	0	274
65 101-681 Vets Burial	0	121	0	414	0	535
66 101-728 Econ Development	0	55	0	0	0	55
67 101-851 Employee Other Fringe Benef	0	26	0	0	0	26
68 101-865 Insurance & Bonds	0	424	0	0	0	424
70 208.0-XXX Parks	1,561	378	0	1,194	5,662	8,795
71 211.0-326 Central Dispatch	0	2,928	0	6,158	0	9,086
73 215.1-XXX Friend of the Court	0	1,712	0	4,642	809	7,162
75 221.0-XXX Health	0	3,474	0	8,158	6,471	18,103
77 221.1 Solid Waste	0	974	0	0	0	974
80 230.0-676 Transportation	0	1,699	0	796	23,458	25,953
81 230.0-677 Transportation	0	68	0	262	0	330
82 240.0-XXX Multi Agency	0	5	0	0	0	5
83 2450/2455/2456 Public Improvement F	0	2,872	0	0	0	2,872
84 255.X Animal Shelter	0	87	0	0	0	87
85 256.0-236 Automation	0	37	0	0	0	37
87 260 Indigent Defense	0	2,314	0	1,817	1,618	5,748
88 263.0-426 Palisades	0	15	0	0	0	15
89 263.5-200 Concealed Weapons	0	4	0	5	0	9
90 264.0-362 Local Corrections	0	36	0	21	0	57
93 266 Justice Training Fund	0	8	0	0	0	8
96 279.0-135 Veterans Treatment Court C	0	56	0	0	0	56
98 279.0-138 Byrne Jag	0	71	0	0	0	71
99 279.0-139 MH Treatment Court	0	36	0	0	0	36

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

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Allocation Summary

Dept:26 677-087 Insurance

Department	Property Insurance	General Liability	Law Enforcement Liability	Public Officials Liability	Auto Liability	Total
100 279.0-140 Sobriety Court	\$0	\$74	\$0	\$0	\$0	\$74
101 279.0-146 Sobriety Court Grant - State	0	1	0	0	0	1
102 279.0-151 SSSPP Grant	0	123	0	262	0	384
105 279.0-301 Snowmobile Grant	0	6	0	24	0	30
106 279.0-312 HIDTA	0	5	0	13	0	18
107 279.0-317 FBI CETF	0	9	0	16	0	25
108 279.0-335 Traffic Grant	0	20	0	31	0	51
109 279.0-336 Highway Safety - Seatbelt G	0	0	0	0	0	0
110 279.0-337 CMH Tobacco	0	0	0	3	0	3
112 279.0-340 Medical Marihuana	0	60	0	0	0	60
113 279.0-351 Jail CCAB	0	57	0	0	0	57
116 279.0-428 Homeland	0	10	0	0	0	10
117 279.0-642 CESF - COVID19	0	147	0	0	0	147
118 CBDG Cares - COVID19	0	142	0	0	0	142
119 279.0-753 DNR Waterways Grant	0	50	0	0	0	50
121 279.1-228 Victims Rights Grant	0	171	0	623	0	794
122 280.1 Gunplain Twp	0	112	0	262	0	374
123 280.4 Fillmore Township	0	102	0	262	0	364
124 280.5 Casco Township	0	111	0	262	0	373
125 280.6 Wayland Township	0	215	0	565	0	780
127 280.8 Lee Township	0	100	0	262	0	362
128 280.9 Salem/Leighton/Dorr	0	230	0	513	0	743
129 281.1 Saugatuck City	0	328	0	814	0	1,142
131 289.5-259 Technology Contracts	0	17	0	73	0	90
133 292.1-614 Comm Resc	0	0	0	874	2,427	3,301
134 292.1-653 Diversion	0	0	0	262	0	262
136 292.1-656 CC Admin	0	0	0	1,079	0	1,079
137 292.1-661 Food Prep	0	0	0	683	0	683
139 292.1-664 Juv Detention	0	0	0	4,026	0	4,026
140 292.1-665 Comm Probation	0	0	0	1,304	3,236	4,539
141 292.1-666 Cheever	0	0	0	3,896	2,427	6,322
142 292.2 DHS	0	0	0	3	0	3
144 293.0-681 Soldiers	0	140	0	199	0	339
146 295.0-672 COA	0	2,816	0	670	0	3,486
147 512.0-671 MCF	0	0	0	0	1,618	1,618
150 620.0-253 Tax Reversn	0	0	0	453	0	453
151 639.0-275 Drain Equipment Revolving	0	0	0	314	0	314
152 661.2 Fleet Management	0	15	0	10	4,853	4,879
154 Other	1,382	0	0	0	0	1,382

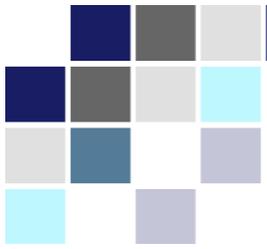
Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan

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Allocation Summary

Dept:26 677-087 Insurance

Department	Property Insurance	General Liability	Law Enforcement Liability	Public Officials Liability	Auto Liability	Total
Total	<u>\$176,989</u>	<u>\$55,870</u>	<u>\$281,787</u>	<u>\$103,478</u>	<u>\$127,803</u>	<u>\$745,926</u>



Section 6: Internal Service Funds Reconciliation

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

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

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

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

Allegan County
Statement of Net Position
Proprietary Funds
December 31, 2020

	Business-type Activities - Enterprise Funds			Total Enterprise Funds	Governmental Activities Internal Service Funds
	6160-6209 Delinquent Property Tax	Allegan County Medical Care Community	5950 Jail Commisary - Nonmajor		
ASSETS					
<i>Current Assets</i>					
Cash and pooled investments	\$ 9,767,515	\$ 24,379	\$ 192,327	\$ 9,984,221	\$ 5,723,326
Accounts receivable	--	1,410,507	6,504	1,417,011	3,044
Property taxes receivable	2,893,368	1,251,151	--	4,144,519	--
Due from other governments	--	467,489	--	467,489	--
Prepays	22,758	--	--	22,758	649,576
Total Current Assets	12,683,641	3,153,526	198,831	16,035,998	6,375,946
<i>Noncurrent Assets</i>					
Capital assets being depreciated, net	--	1,890,069	--	1,890,069	--
Total Assets	12,683,641	5,043,595	198,831	17,926,067	6,375,946
DEFERRED OUTFLOWS OF RESOURCES					
Pension	--	60,527	--	60,527	--
Total Deferred Outflows of Resources	--	60,527	--	60,527	--
LIABILITIES					
<i>Current Liabilities</i>					
Accounts payable	29,002	919,302	--	948,304	8,186
Accrued liabilities	3,736	105,476	--	109,212	325,359
Due to other governments	1,157	--	--	1,157	--
Total Current Liabilities	33,895	1,024,778	--	1,058,673	333,545
<i>Noncurrent Liabilities</i>					
Compensated absences	--	76,263	--	76,263	--
Net pension liability	--	94,797	--	94,797	--
Advance from other funds	--	390,000	--	390,000	--
Total Liabilities	33,895	1,585,838	--	1,619,733	333,545
DEFERRED INFLOWS OF RESOURCES					
Pension	--	27,570	--	27,570	--
Total Deferred Inflows of Resources	--	27,570	--	27,570	--
NET POSITION					
Net investment in capital assets	--	1,890,069	--	1,890,069	--
<i>Unrestricted</i>	12,649,746	1,600,645	198,831	14,449,222	6,042,401
Total Net Position	\$ 12,649,746	\$ 3,490,714	\$ 198,831	\$ 16,339,291	\$ 6,042,401

The Notes to the Financial Statements are an integral part of these Financial Statements

Allegan County
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2020

	Business-type Activities - Enterprise Funds			Total Enterprise Funds	Governmental Activities Internal Service Funds
	6160-6209 Delinquent Property Tax	Allegan County Medical Care Community	5950 Jail Commissary - Nonmajor		
Operating Revenues					
Interest and penalties on taxes	\$ 698,355	\$ --	\$ --	\$ 698,355	\$ --
Charges for services	438,134	6,058,306	49,829	6,546,269	4,708,495
Other revenues	13,520	47,418	--	60,938	275,468
Quality assurance supplement	--	658,917	--	658,917	--
Total Operating Revenues	1,150,009	6,764,641	49,829	7,964,479	4,983,963
Operating Expenses					
Administrative expense	243,379	--	--	243,379	13,953
Medical services expense	--	8,225,820	--	8,225,820	--
Insurance and employee benefits expense	--	--	--	--	5,536,897
Total Operating Expenses	243,379	8,225,820	--	8,469,199	5,550,850
Operating Income (Loss)	906,630	(1,461,179)	49,829	(504,720)	(566,887)
Non-Operating Revenues (Expenses)					
Property Taxes	--	1,300,177	--	1,300,177	--
Interest income	64,293	--	--	64,293	--
Contributions and donations	--	1,120,957	--	1,120,957	--
Interest expense	--	(249)	--	(249)	--
Net Non-Operating Revenues (Expenses)	64,293	2,420,885	--	2,485,178	--
Income Before Contributions and Transfers	970,923	959,706	49,829	1,980,458	(566,887)
Transfers in	--	144,282	--	144,282	--
Transfers out	(866,250)	--	(50,000)	(916,250)	--
Change In Net Position	104,673	1,103,988	(171)	1,208,490	(566,887)
<i>Net Position at Beginning of Period</i>	<i>12,545,073</i>	<i>2,386,726</i>	<i>199,002</i>	<i>15,130,801</i>	<i>6,609,288</i>
Net Position at End of Period	\$ 12,649,746	\$ 3,490,714	\$ 198,831	\$ 16,339,291	\$ 6,042,401

The Notes to the Financial Statements are an integral part of these Financial Statements

Allegan County
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020

	Business-type Activities Enterprise Funds				Governmental Activities
	6160-6209 Delinquent Property Tax	Allegan County Medical Care Community	5950 Jail Commissary - Nonmajor	Total Enterprise Funds	Internal Service Funds
Cash Flows from Operating Activities					
Cash received from interfund services provided	\$ -	\$ -	\$ -	\$ -	\$ 4,985,112
Cash received from users	518,247	-	52,303	570,550	-
Cash received from residents and third-party payors	-	6,945,354	-	6,945,354	-
Cash received from quality assurance supplement	-	438,692	-	438,692	-
Cash received from other operating receipts	13,520	47,418	-	60,938	-
Cash received from quality measures initiative	-	97,224	-	97,224	-
Cash received from interest and penalties on delinquent taxes	1,085,885	-	-	1,085,885	-
Cash payments to employees and suppliers	(249,961)	(7,617,777)	-	(7,867,738)	-
Cash payments for quality assurance provider tax	-	(348,031)	-	(348,031)	-
Cash payments for quality measures initiative	-	(66,412)	-	(66,412)	-
Cash payments for fleet management	-	-	-	-	(13,852)
Cash payments for insurance and employee benefits	-	-	-	-	(5,809,694)
Net Cash Provided by (Used in) Operating Activities	<u>1,367,691</u>	<u>(503,532)</u>	<u>52,303</u>	<u>916,462</u>	<u>(838,434)</u>
Cash Flows from Non-capital Financing Activities					
Transfer from other funds	-	144,282	-	144,282	-
Transfers to other funds	(866,250)	-	(50,000)	(916,250)	-
Tax revenue	-	49,026	-	49,026	-
Net change in interfund balances and advances	-	(267,698)	-	(267,698)	-
Contributions and donations	-	653,468	-	653,468	-
Net Cash Provided by (Used in) Non-capital Financing Activities	<u>(866,250)</u>	<u>579,078</u>	<u>(50,000)</u>	<u>(287,172)</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities					
Acquisition and construction of capital assets	-	(63,702)	-	(63,702)	-
Interest payments on long-term debt	-	(249)	-	(249)	-
Net Cash Used in Capital and Related Financing Activities	<u>-</u>	<u>(63,951)</u>	<u>-</u>	<u>(63,951)</u>	<u>-</u>
Cash Flows from Investing Activities					
Interest received on investments	64,293	-	-	64,293	-
Net Cash Provided by Investing Activities	<u>64,293</u>	<u>-</u>	<u>-</u>	<u>64,293</u>	<u>-</u>
Net Increase (Decrease) in Cash and Pooled Investments	565,734	11,595	2,303	579,632	(838,434)
Cash and Pooled Investments - Beginning of Year	9,201,781	12,784	190,024	9,404,589	6,561,760
Cash and Pooled Investments - End of Year	<u>\$ 9,767,515</u>	<u>\$ 24,379</u>	<u>\$ 192,327</u>	<u>\$ 9,984,221</u>	<u>\$ 5,723,326</u>
Reconciliation of Operating Income (Loss) to					
Net Cash Provided by (Used in) Operating Activities					
Operating income (loss)	\$ 906,630	\$ (1,461,179)	\$ 49,829	\$ (504,720)	\$ (566,887)
Adjustments to Reconcile Operating Income (Loss) to					
Net Cash Provided by (Used in) Operating Activities					
Depreciation expense	-	144,831	-	144,831	-
Provision for bad debts	-	126,141	-	126,141	-
Changes in Assets, Deferrals, and Liabilities					
Accounts receivable	80,113	637,906	2,474	720,493	1,149
Property taxes receivable	387,530	-	-	387,530	-
Prepays	(11,932)	-	-	(11,932)	(347,660)
Accounts payable	6,366	243,325	-	249,691	(11,863)
Accrued liabilities	1,008	(180,106)	-	(179,098)	86,827
Due to other governments	(2,024)	-	-	(2,024)	-
Net pension liability and related deferreds	-	(14,450)	-	(14,450)	-
Net Cash Provided by (Used in) Operating Activities	<u>\$ 1,367,691</u>	<u>\$ (503,532)</u>	<u>\$ 52,303</u>	<u>\$ 916,462</u>	<u>\$ (838,434)</u>

The Notes to the Financial Statements are an integral part of these Financial Statements