



**Central Services Cost Allocation  
Plan**

**Allegan County,  
Michigan**

**Cost Allocation Plan  
2 CFR Part 225 (A-87)**

**Based on Actual Expenditures  
For Fiscal Year Ending December 31, 2014**

**ALLEGAN COUNTY, MICHIGAN**

**COUNTY-WIDE COST ALLOCATION PLAN**

**Certification by the Responsible County Official**

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

1.) All costs included in this proposal for the year ended December 31, 2014 to establish cost allocations or billings for the year beginning January 1, 2016, are allowable in accordance with the requirements of 2 CFR Part 225, Cost Principles for State, Local and Indian Tribal Governments (OMB Circular A-87) and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

2.) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards 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.

I declare that the foregoing is true and correct.

Allegan County, Michigan

Signature:



Name of Official:

Douglas J. Nord

Title:

Executive Director of Budget & Finance

Date:

12/30/2015

## INTRODUCTION

The cost allocation plan, for indirect services provided by central service departments, is based on actual expenditures for the fiscal year end December 31, 2014. The plan was prepared by MAXIMUS, Inc.

## METHODOLOGY

The plan was prepared in accordance with the policies and procedures contained in 2 CFR Part 225 (OMB Circular A-87). A consistent approach has been followed in the treatment of direct or indirect costs; in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditure information was obtained from the financial statements for the fiscal year identified in the Cost Allocation Plan. Statistics used to allocate costs were taken from data by performing one hundred percent counts or, in some cases, conducting a representative sample period count.

A double step-down allocation procedure was used to distribute costs among central services and to other departments that receive benefits. The double step-down procedure initially requires a sequential ordering of departments. Department indirect cost allocations are then made in the order selected to all benefiting departments, including cross allocation to other central service departments. To insure that the cross-benefit of services among central service departments is fully recognized, a second step-down allocation for each central service department is made. Costs allocated for each central service department consist of the following:

**First Allocation** - the actual operating expenditures for the department, exclusive of unallowable items (i.e., capital expenditures, interest expense and general government costs as determined by OMB Circular A-87), plus all allocated costs for other central service departments that have been identified up to this point.

**Second Allocation** - costs from other central services made subsequent to that department's first allocation.

With respect to the double step-down methodology, two important points should be noted:

- (1) The initial sequencing of departments was made in consideration of the ordering which maximizes the benefits of services, and

- (2) After the second allocation of each central service department, that department was "closed" and could not receive any additional allocation from other central services.

To ease comprehension and avoid unnecessary bulk in the plan, the first and second allocations are shown on the same schedule within the plan.

### **FORMAT**

A table of contents is included at the beginning of the plan. The allocation of costs has been accomplished in the same order as shown in the table of contents. The table of contents also permits the ready identification of the following summary data and sections of the plan:

**Summary Data** - five summary schedules are provided at the beginning of the plan.

- (1) **Allocated Costs by Department (Schedule A)** - provides the costs allocated from each central service department to each operating department. The central service departments are listed on the left side of the page and the operating departments detailed in the plan are listed across the top with a total at the bottom of the page.
- (2) **Fixed Costs Proposed (Schedule B)** - this schedule computes the difference between the actual (final) costs compiled within this plan to the indirect cost amount used (fixed) during the fiscal period under review. The difference between the final costs and fixed cost is called the roll forward adjustment. Depending on many factors a positive or negative number would be added to the final costs to compute a proposed cost, plus or minus adjustments, for the next fiscal period.
- (3) **Summary of Allocated Costs (Schedule C)** - summarizes the costs allocated from each central service department. The central service departments are listed along the left side of the page separated by spaces between the grantee departments.
- (4) **Detail of Allocated Costs (Schedule D)** - details the costs allocated from each central service department. The central service departments are listed across the top and the departments that received allocations are listed on the left side of the page.

- (5) **Summary of Allocation Basis (Schedule E)** - provides the basis used to allocate the costs for each function of every central service department.

**Sections** - sections for each central service department are presented in the following format:

- (1) **Nature and Extent of Services** - a narrative description of the central service and each function that was identified. Also described are the allocation basis used for each function and any other relevant information on expenditures.
- (2) **Costs to be Allocated** - presents the total costs to be allocated based on actual expenditures from the financial statements. Allocated additions represent costs allocated to a central service from other central service departments.
- (3) **Costs to be Allocated by Function** - costs for each department are functionalized to the extent deemed necessary to insure the application of allocation basis which most closely correlate with the benefits derived to receiving departments. Total costs allocated are the same as reflected on the previous schedule. Functions of the department are listed across the top of the page and a detailed schedule is provided on each function.
- (4) **Detail Allocation** - detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are reallocated to all other departmental functions based on functional costs.
- (5) **Departmental Cost Allocation Summary** - the last schedule in each department provides a summary of the costs allocated by function. The departments that received allocations are listed on the left side of the page and the central service functions are listed across the top.

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Central Service Departments	101-131 CIR CT	101-136 DIST CT	101-141 FOC	101-141 FOC-DP	101-147 JURY BD	101-148 PROB CT	101-149 FAMILY CT
BLDG DEPN	26,758	24,276	9,993	0	0	16,257	8,499
EQUIP DEPN	0	0	0	0	0	0	0
101-101 BOC	5,502	7,987	6,830	0	50	2,159	3,493
101-172 ADMIN	8,612	12,503	10,691	0	78	3,380	5,469
101-201 FINANCE	13,421	5,886	5,620	0	614	5,079	4,134
101-202 AUDIT	1,310	1,902	1,626	0	12	514	831
101-226 PERSONNEL	9,269	20,030	19,184	0	118	5,651	6,118
101-253 TREASURER	10,775	4,725	5,885	0	493	4,077	3,319
101-259 NETWK/PHONE	30,176	64,181	5,196	54,941	436	19,645	19,569
101-261 FM CTHSE	106,680	96,769	39,834	0	0	64,805	33,879
101-262 FM 911 EOC	0	0	0	0	0	0	0
101-263 FM HUM SV	0	0	0	0	0	0	0
101-264 MCF BLDG	0	0	0	0	0	0	0
101-265 FAC MGMT	0	0	0	0	0	0	0
101-266 MAIL/COPY	8,356	26,298	19,642	0	8,575	2,200	1,027
101-267 MH CONNECT	0	0	0	0	0	0	0
101-268 MH ADMIN	0	0	0	0	0	0	0
101-269 JAIL BLDG	0	0	0	0	0	0	0
101-270 CO SVCS	0	0	0	0	0	0	0
101-272 DUMONT LK	0	0	0	0	0	0	0
101-273 YOUTH HOME	0	0	0	0	0	0	13,030
101-316 SECURITY	30,356	25,861	10,646	0	0	15,472	9,054
279.0 GRANTS	0	0	0	0	0	0	0
292.1 CHILD CARE	0	0	0	0	0	0	0
677 FRING PROCG	1,011	2,150	2,014	0	14	658	656
677-087 INSURANCE	4,247	6,167	5,273	0	38	1,667	2,697
COUNTY FITNESS CTR	431	918	861	0	6	281	280
<b>Total Allocated</b>	<b>256,904</b>	<b>299,653</b>	<b>143,295</b>	<b>54,941</b>	<b>10,434</b>	<b>141,845</b>	<b>112,055</b>
Roll Forward	0	0	( 3,636)	( 8,262)	0	0	0
<b>Cost With Roll Forward</b>	<b>256,904</b>	<b>299,653</b>	<b>139,659</b>	<b>46,679</b>	<b>10,434</b>	<b>141,845</b>	<b>112,055</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>256,904</b>	<b>299,653</b>	<b>139,659</b>	<b>46,679</b>	<b>10,434</b>	<b>141,845</b>	<b>112,055</b>



**Allegan County, Michigan**  
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Central Service Departments	101-150 GUARDIAN	101-151 PROB-CIR	101-152 PROB-DC	101-166 FAMILY	101-191 ELECTIONS	101-215 CLERK	101-225 EQUALIZTN
BLDG DEPN	0	3,835	3,612	0	0	5,977	11,423
EQUIP DEPN	0	0	0	0	0	0	0
101-101 BOC	178	32	2,474	45	560	3,175	2,391
101-172 ADMIN	278	50	3,874	71	877	4,970	3,743
101-201 FINANCE	4,841	0	2,439	65	2,328	3,594	2,961
101-202 AUDIT	42	8	590	11	133	756	569
101-226 PERSONNEL	0	0	6,985	0	543	8,458	6,418
101-253 TREASURER	3,886	0	1,958	52	1,869	2,885	2,377
101-259 NETWK/PHONE	0	0	21,572	0	1,386	27,420	20,951
101-261 FM CTHSE	0	15,286	14,397	0	0	23,827	21,418
101-262 FM 911 EOC	0	0	0	0	0	0	0
101-263 FM HUM SV	0	0	0	0	0	0	0
101-264 MCF BLDG	0	0	0	0	0	0	0
101-265 FAC MGMT	0	0	0	0	0	0	0
101-266 MAIL/COPY	0	1,583	0	0	0	10,672	1,931
101-267 MH CONNECT	0	0	0	0	0	0	0
101-268 MH ADMIN	0	0	0	0	0	0	0
101-269 JAIL BLDG	0	0	0	0	0	0	0
101-270 CO SVCS	0	0	0	0	0	0	11,483
101-272 DUMONT LK	0	0	0	0	0	0	0
101-273 YOUTH HOME	0	0	0	0	0	0	0
101-316 SECURITY	0	4,084	3,847	0	0	6,368	5,724
279.0 GRANTS	0	0	0	0	0	0	0
292.1 CHILD CARE	0	0	0	0	0	0	0
677 FRING PROCG	0	0	722	0	46	919	702
677-087 INSURANCE	137	25	1,910	35	432	2,451	2,024
COUNTY FITNESS CTR	0	0	308	0	20	392	299
<b>Total Allocated</b>	<b>9,362</b>	<b>24,903</b>	<b>64,688</b>	<b>279</b>	<b>8,194</b>	<b>101,864</b>	<b>94,414</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>9,362</b>	<b>24,903</b>	<b>64,688</b>	<b>279</b>	<b>8,194</b>	<b>101,864</b>	<b>94,414</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>9,362</b>	<b>24,903</b>	<b>64,688</b>	<b>279</b>	<b>8,194</b>	<b>101,864</b>	<b>94,414</b>



**Allegan County, Michigan**  
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**Allocated Costs By Department**

Central Service Departments	101-228 CRIM VICTM	101-229 PROS ATTY	101-236 REG DEEDS	101-257 COOP EXT	101-258 PROJ MGMT	101-260 FM ANIMAL	101-275 DRAIN
BLDG DEPN	0	11,890	5,440	3,797	0	0	3,367
EQUPI DEPN	0	0	0	0	0	0	0
101-101 BOC	640	6,865	1,548	351	932	234	1,986
101-172 ADMIN	1,002	10,747	2,425	550	1,460	365	3,110
101-201 FINANCE	1,824	3,868	2,173	92	275	1,201	2,897
101-202 AUDIT	152	1,635	369	84	222	55	473
101-226 PERSONNEL	1,818	19,042	4,446	0	2,618	0	5,536
101-253 TREASURER	1,465	3,105	1,744	74	221	964	2,326
101-259 NETWK/PHONE	5,747	61,921	13,535	0	9,042	0	17,791
101-261 FM CTHSE	0	47,397	21,685	0	0	0	13,419
101-262 FM 911 EOC	0	0	0	0	0	0	0
101-263 FM HUM SV	0	0	0	13,595	0	0	0
101-264 MCF BLDG	0	0	0	0	0	0	0
101-265 FAC MGMT	0	0	0	0	0	12,173	0
101-266 MAIL/COPY	0	4,932	3,508	20,115	0	0	40,993
101-267 MH CONNECT	0	0	0	0	0	0	0
101-268 MH ADMIN	0	0	0	0	0	0	0
101-269 JAIL BLDG	0	0	0	0	0	0	0
101-270 CO SVCS	0	0	0	0	0	0	0
101-272 DUMONT LK	0	0	0	0	0	1,578	0
101-273 YOUTH HOME	0	0	0	0	0	0	0
101-316 SECURITY	0	12,667	5,795	0	0	0	3,587
279.0 GRANTS	0	0	0	0	0	0	0
292.1 CHILD CARE	0	0	0	0	0	0	0
677 FRING PROCG	192	2,074	453	0	0	0	596
677-087 INSURANCE	494	5,301	1,196	271	720	478	2,067
COUNTY FITNESS CTR	82	885	194	0	129	0	255
<b>Total Allocated</b>	<b>13,416</b>	<b>192,329</b>	<b>64,511</b>	<b>38,929</b>	<b>15,619</b>	<b>17,048</b>	<b>98,403</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>13,416</b>	<b>192,329</b>	<b>64,511</b>	<b>38,929</b>	<b>15,619</b>	<b>17,048</b>	<b>98,403</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>13,416</b>	<b>192,329</b>	<b>64,511</b>	<b>38,929</b>	<b>15,619</b>	<b>17,048</b>	<b>98,403</b>



**Allegan County, Michigan**  
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Central Service Departments	101-291 RECORD MGT	101-301 SHERIFF	101-303 WEMET	101-304/305 SCAT	101-314 RESERVES	101-315 DETECTIVE	101-325 RADIO
BLDG DEPN	0	0	3,084	0	0	0	0
EQUIP DEPN	0	0	0	0	0	0	0
101-101 BOC	534	23,470	534	1,675	348	3,354	85
101-172 ADMIN	836	36,739	838	2,622	544	5,249	133
101-201 FINANCE	1,971	18,657	2,053	2,897	1,211	3,814	321
101-202 AUDIT	127	5,588	127	399	83	798	20
101-226 PERSONNEL	1,526	53,051	1,410	3,897	1,027	7,370	0
101-253 TREASURER	1,583	14,983	1,648	2,326	972	3,061	257
101-259 NETWK/PHONE	4,610	166,596	4,303	11,697	3,754	23,157	0
101-261 FM CTHSE	0	0	0	0	0	0	0
101-262 FM 911 EOC	0	0	0	0	0	0	0
101-263 FM HUM SV	0	0	0	0	0	0	0
101-264 MCF BLDG	0	0	0	0	0	0	0
101-265 FAC MGMT	0	0	0	0	0	0	0
101-266 MAIL/COPY	0	4,398	0	0	0	0	0
101-267 MH CONNECT	0	0	0	0	0	0	0
101-268 MH ADMIN	0	0	0	0	0	0	0
101-269 JAIL BLDG	0	0	0	0	0	0	0
101-270 CO SVCS	0	0	5,855	0	0	0	0
101-272 DUMONT LK	0	0	0	0	0	0	0
101-273 YOUTH HOME	0	0	0	0	0	0	0
101-316 SECURITY	0	0	0	0	0	0	0
279.0 GRANTS	0	0	0	0	0	0	0
292.1 CHILD CARE	0	0	0	0	0	0	0
677 FRING PROCG	154	5,585	144	0	126	775	0
677-087 INSURANCE	412	27,187	413	2,537	268	4,544	66
COUNTY FITNESS CTR	66	2,381	62	167	53	331	0
<b>Total Allocated</b>	<b>11,819</b>	<b>358,635</b>	<b>20,471</b>	<b>28,217</b>	<b>8,386</b>	<b>52,453</b>	<b>882</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>11,819</b>	<b>358,635</b>	<b>20,471</b>	<b>28,217</b>	<b>8,386</b>	<b>52,453</b>	<b>882</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>11,819</b>	<b>358,635</b>	<b>20,471</b>	<b>28,217</b>	<b>8,386</b>	<b>52,453</b>	<b>882</b>



**Allegan County, Michigan**  
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**Allocated Costs By Department**

Central Service Departments	101-331 MARINE	101-351 JAIL	101-352 INMATE PROG	101-403 LAND	101-426 EMERG MGT	101-427 LEPC	101-430 ANIMAL
BLDG DEPN	0	0	0	0	0	0	0
EQUIP DEPN	0	0	0	0	0	0	0
101-101 BOC	756	18,747	1,163	381	649	148	567
101-172 ADMIN	1,182	29,345	1,821	597	1,016	232	888
101-201 FINANCE	2,393	7,444	3,392	1,824	3,145	1,714	3,621
101-202 AUDIT	179	4,463	277	91	154	35	135
101-226 PERSONNEL	1,739	41,105	3,036	993	1,395	30	1,271
101-253 TREASURER	1,921	5,976	2,723	1,465	2,525	1,376	2,907
101-259 NETWK/PHONE	5,918	127,498	9,418	3,667	5,082	106	4,656
101-261 FM CTHSE	0	0	0	0	0	0	0
101-262 FM 911 EOC	0	0	0	0	30,754	0	0
101-263 FM HUM SV	0	0	0	0	0	0	0
101-264 MCF BLDG	0	0	0	0	0	0	0
101-265 FAC MGMT	0	0	0	0	0	0	0
101-266 MAIL/COPY	0	0	0	0	8	0	93
101-267 MH CONNECT	0	0	0	0	0	0	0
101-268 MH ADMIN	0	0	0	0	0	0	0
101-269 JAIL BLDG	0	659,143	0	0	0	0	0
101-270 CO SVCS	0	0	0	0	0	0	0
101-272 DUMONT LK	0	0	0	0	0	0	0
101-273 YOUTH HOME	0	0	0	0	0	0	0
101-316 SECURITY	0	0	0	0	0	0	0
279.0 GRANTS	0	0	0	0	0	0	0
292.1 CHILD CARE	0	0	0	0	0	0	0
677 FRING PROCG	198	4,271	315	123	170	3	156
677-087 INSURANCE	1,116	15,007	898	294	1,034	114	1,327
COUNTY FITNESS CTR	85	1,823	135	53	73	2	67
<b>Total Allocated</b>	<b>15,487</b>	<b>914,822</b>	<b>23,178</b>	<b>9,488</b>	<b>46,005</b>	<b>3,760</b>	<b>15,688</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>15,487</b>	<b>914,822</b>	<b>23,178</b>	<b>9,488</b>	<b>46,005</b>	<b>3,760</b>	<b>15,688</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>15,487</b>	<b>914,822</b>	<b>23,178</b>	<b>9,488</b>	<b>46,005</b>	<b>3,760</b>	<b>15,688</b>



**Allegan County, Michigan**  
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Central Service Departments	101-441 DPW	101-448 REMONUMTN	101-630 SUB ABUSE	101-636 COM DISEAS	101-648 MED EXAM	101-681 VETS BURIAL	101-728 ECON DEV
BLDG DEPN	0	0	0	0	0	0	0
EQUIP DEPN	0	0	0	0	0	0	0
101-101 BOC	66	548	137	3	967	422	272
101-172 ADMIN	103	858	214	6	1,515	661	426
101-201 FINANCE	2,118	779	321	101	2,814	2,375	65
101-202 AUDIT	15	131	32	1	231	101	64
101-226 PERSONNEL	184	0	0	0	456	1,129	0
101-253 TREASURER	1,700	626	257	81	2,259	1,906	52
101-259 NETWK/PHONE	560	0	0	0	1,670	4,133	0
101-261 FM CTHSE	0	0	0	0	0	0	0
101-262 FM 911 EOC	0	0	0	0	0	0	0
101-263 FM HUM SV	0	0	0	0	0	0	0
101-264 MCF BLDG	0	0	0	0	0	0	0
101-265 FAC MGMT	0	0	0	0	0	0	0
101-266 MAIL/COPY	0	0	0	0	0	0	0
101-267 MH CONNECT	0	0	0	0	0	0	0
101-268 MH ADMIN	0	0	0	0	0	0	0
101-269 JAIL BLDG	0	0	0	0	0	0	0
101-270 CO SVCS	0	0	0	0	0	0	0
101-272 DUMONT LK	0	0	0	0	0	0	0
101-273 YOUTH HOME	0	0	0	0	0	0	0
101-316 SECURITY	0	0	0	0	0	0	0
279.0 GRANTS	0	0	0	0	0	0	0
292.1 CHILD CARE	0	0	0	0	0	0	0
677 FRING PROCG	18	0	0	0	56	138	0
677-087 INSURANCE	51	423	105	3	747	326	210
COUNTY FITNESS CTR	8	0	0	0	24	59	0
<b>Total Allocated</b>	<b>4,823</b>	<b>3,365</b>	<b>1,066</b>	<b>195</b>	<b>10,739</b>	<b>11,250</b>	<b>1,089</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>4,823</b>	<b>3,365</b>	<b>1,066</b>	<b>195</b>	<b>10,739</b>	<b>11,250</b>	<b>1,089</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>4,823</b>	<b>3,365</b>	<b>1,066</b>	<b>195</b>	<b>10,739</b>	<b>11,250</b>	<b>1,089</b>





**Allegan County, Michigan**  
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**Allocated Costs By Department**

Central Service Departments	201.0-449 ROAD COMM	208.0-XXX PARKS	210.0-80X LAND INFO	211.0-326 CENT DISP	221.0-XXX HEALTH	221.0-XXX HTL SPACE	222.X-649 MH
BLDG DEPN	0	1,637	0	0	0	29,975	0
EQUPE DEPN	0	0	0	0	0	0	0
101-101 BOC	0	1,729	0	14,533	20,371	0	3,799
101-172 ADMIN	0	2,707	0	22,748	31,888	0	5,947
101-201 FINANCE	1,623	24,928	0	6,775	46,239	0	156
101-202 AUDIT	0	412	0	3,461	4,850	0	905
101-226 PERSONNEL	5,634	3,110	0	20,796	27,760	0	0
101-253 TREASURER	3,346	4,598	0	6,385	46,725	0	2,953
101-259 NETWK/PHONE	0	10,523	0	66,099	87,816	0	0
101-261 FM CTHSE	0	0	0	0	0	0	0
101-262 FM 911 EOC	0	0	0	138,510	0	0	0
101-263 FM HUM SV	0	5,861	0	0	0	107,324	0
101-264 MCF BLDG	0	0	0	0	0	0	0
101-265 FAC MGMT	0	0	0	0	0	0	0
101-266 MAIL/COPY	0	1,150	606	0	2,878	0	0
101-267 MH CONNECT	0	0	0	0	0	0	0
101-268 MH ADMIN	0	0	0	0	0	0	0
101-269 JAIL BLDG	0	0	0	0	0	0	0
101-270 CO SVCS	0	0	0	0	0	0	0
101-272 DUMONT LK	0	0	0	0	0	0	0
101-273 YOUTH HOME	0	0	0	0	0	0	0
101-316 SECURITY	0	0	0	0	0	0	0
279.0 GRANTS	0	0	0	0	0	0	0
292.1 CHILD CARE	0	0	0	0	0	0	0
677 FRING PROCG	0	0	0	0	0	0	0
677-087 INSURANCE	0	1,690	0	( 28,335)	( 12,182)	0	2,933
COUNTY FITNESS CTR	0	150	0	946	1,256	0	0
<b>Total Allocated</b>	<b>10,603</b>	<b>58,495</b>	<b>606</b>	<b>251,918</b>	<b>257,601</b>	<b>137,299</b>	<b>16,693</b>
Roll Forward	0	0	0	0	( 28,312)	( 93,402)	5,450
<b>Cost With Roll Forward</b>	<b>10,603</b>	<b>58,495</b>	<b>606</b>	<b>251,918</b>	<b>229,289</b>	<b>43,897</b>	<b>22,143</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>10,603</b>	<b>58,495</b>	<b>606</b>	<b>251,918</b>	<b>229,289</b>	<b>43,897</b>	<b>22,143</b>



**Allegan County, Michigan**  
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Central Service Departments	222.X-649 MH SPACE	230.0-676 TRANSPORTN	255.X ANIMAL SHELTER	256.0-236 AUTOMATN	263.0-426 PALISADES	264.0-362 LOCAL CORR	265.0-301 DRUG LAW
BLDG DEPN	64,872	0	0	0	0	0	0
EQUIP DEPN	0	0	0	0	0	0	0
101-101 BOC	0	8,765	0	0	105	71	196
101-172 ADMIN	0	13,720	0	0	165	112	306
101-201 FINANCE	0	6,849	468	2,145	459	174	165
101-202 AUDIT	0	2,087	0	0	25	17	46
101-226 PERSONNEL	0	2,374	0	37	0	0	0
101-253 TREASURER	0	2,514	650	3,546	19	172	96
101-259 NETWK/PHONE	0	7,176	0	135	0	0	0
101-261 FM CTHSE	0	0	0	0	0	0	0
101-262 FM 911 EOC	0	0	0	0	0	0	0
101-263 FM HUM SV	0	0	0	0	0	0	0
101-264 MCF BLDG	0	0	0	0	0	0	0
101-265 FAC MGMT	0	47,999	0	0	0	0	0
101-266 MAIL/COPY	0	0	0	0	0	0	0
101-267 MH CONNECT	41,940	0	0	0	0	0	0
101-268 MH ADMIN	57,587	0	0	0	0	0	0
101-269 JAIL BLDG	0	0	0	0	0	0	0
101-270 CO SVCS	123,133	0	0	0	0	0	0
101-272 DUMONT LK	0	0	0	0	0	0	0
101-273 YOUTH HOME	0	0	0	0	0	0	0
101-316 SECURITY	0	0	0	0	0	0	0
279.0 GRANTS	0	0	0	0	0	0	0
292.1 CHILD CARE	0	0	0	0	0	0	0
677 FRING PROCG	0	0	0	0	0	0	0
677-087 INSURANCE	0	( 8,398)	0	0	81	55	151
COUNTY FITNESS CTR	0	103	0	2	0	0	0
<b>Total Allocated</b>	<b>287,532</b>	<b>83,189</b>	<b>1,118</b>	<b>5,865</b>	<b>854</b>	<b>601</b>	<b>960</b>
Roll Forward	82,483	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>370,015</b>	<b>83,189</b>	<b>1,118</b>	<b>5,865</b>	<b>854</b>	<b>601</b>	<b>960</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>370,015</b>	<b>83,189</b>	<b>1,118</b>	<b>5,865</b>	<b>854</b>	<b>601</b>	<b>960</b>



**Allegan County, Michigan**  
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Central Service Departments	266.0-320 SHER TRAINING	269.0-145 LAW LIBRARY	271.0-201 GRANT ADM	279.0-301 GRANT	279.0-335 GRANT	279.0-337 GRANT	279.0-351 GRANT
BLDG DEPN	0	0	0	0	0	0	0
EQUIP DEPN	0	0	0	0	0	0	0
101-101 BOC	74	0	158	0	0	0	0
101-172 ADMIN	115	0	248	0	0	0	0
101-201 FINANCE	0	706	36	0	0	0	0
101-202 AUDIT	17	0	37	0	0	0	0
101-226 PERSONNEL	0	0	0	0	0	0	0
101-253 TREASURER	29	144	0	0	0	0	0
101-259 NETWK/PHONE	0	0	0	0	0	0	0
101-261 FM CTHSE	0	0	0	0	0	0	0
101-262 FM 911 EOC	0	0	0	0	0	0	0
101-263 FM HUM SV	0	0	0	0	0	0	0
101-264 MCF BLDG	0	0	0	0	0	0	0
101-265 FAC MGMT	0	0	0	0	0	0	0
101-266 MAIL/COPY	0	0	0	0	0	0	0
101-267 MH CONNECT	0	0	0	0	0	0	0
101-268 MH ADMIN	0	0	0	0	0	0	0
101-269 JAIL BLDG	0	0	0	0	0	0	0
101-270 CO SVCS	0	0	0	0	0	0	0
101-272 DUMONT LK	0	0	0	0	0	0	0
101-273 YOUTH HOME	0	0	0	0	0	0	0
101-316 SECURITY	0	0	0	0	0	0	0
279.0 GRANTS	0	0	0	548	1,477	106	2,215
292.1 CHILD CARE	0	0	0	0	0	0	0
677 FRING PROCG	0	0	0	0	0	0	0
677-087 INSURANCE	57	0	122	0	0	0	0
COUNTY FITNESS CTR	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>292</b>	<b>850</b>	<b>601</b>	<b>548</b>	<b>1,477</b>	<b>106</b>	<b>2,215</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>292</b>	<b>850</b>	<b>601</b>	<b>548</b>	<b>1,477</b>	<b>106</b>	<b>2,215</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>292</b>	<b>850</b>	<b>601</b>	<b>548</b>	<b>1,477</b>	<b>106</b>	<b>2,215</b>



**Allegan County, Michigan**  
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Central Service Departments	279.0-355 GRANT	279.0-428 GRANT	279.0-999 GRANT-OTHER	280.X-301 RD PATROL	290.0-670 DHS	290.0-670 DHS SPACE	292.1-292 CCF
BLDG DEPN	0	0	0	0	0	49,461	0
EQUIP DEPN	0	0	0	0	0	0	0
101-101 BOC	0	0	0	4,064	0	0	0
101-172 ADMIN	0	0	0	6,362	0	0	0
101-201 FINANCE	0	0	0	11,203	45	0	0
101-202 AUDIT	0	0	0	967	0	0	0
101-226 PERSONNEL	0	0	0	10,176	0	0	0
101-253 TREASURER	0	0	0	1,596	29	0	0
101-259 NETWK/PHONE	0	0	0	32,122	0	0	0
101-261 FM CTHSE	0	0	0	0	0	0	0
101-262 FM 911 EOC	0	0	0	0	0	0	0
101-263 FM HUM SV	0	0	0	0	0	177,090	0
101-264 MCF BLDG	0	0	0	0	0	0	0
101-265 FAC MGMT	0	0	0	0	0	0	0
101-266 MAIL/COPY	0	0	0	0	0	0	0
101-267 MH CONNECT	0	0	0	0	0	0	0
101-268 MH ADMIN	0	0	0	0	0	0	0
101-269 JAIL BLDG	0	0	0	0	0	0	0
101-270 CO SVCS	0	0	0	0	0	0	0
101-272 DUMONT LK	0	0	0	0	0	0	0
101-273 YOUTH HOME	0	0	0	0	0	0	0
101-316 SECURITY	0	0	0	0	0	0	0
279.0 GRANTS	0	274	19,727	0	0	0	0
292.1 CHILD CARE	0	0	0	0	0	0	0
677 FRING PROCG	0	0	0	0	0	0	0
677-087 INSURANCE	0	0	0	3,137	0	0	0
COUNTY FITNESS CTR	0	0	0	460	0	0	0
<b>Total Allocated</b>	<b>0</b>	<b>274</b>	<b>19,727</b>	<b>70,087</b>	<b>74</b>	<b>226,551</b>	<b>0</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>0</b>	<b>274</b>	<b>19,727</b>	<b>70,087</b>	<b>74</b>	<b>226,551</b>	<b>0</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>0</b>	<b>274</b>	<b>19,727</b>	<b>70,087</b>	<b>74</b>	<b>226,551</b>	<b>0</b>



**Allegan County, Michigan**  
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**Allocated Costs By Department**

Central Service Departments	292.1-614 COMM RESC	292.1-653 DIVERSION	292.1-654 CASA	292.1-656 CC ADMIN	292.1-661 FOOD PREP	292.1-662 FOSTER CARE	292.1-664 JUV DETENTN
BLDG DEPN	0	0	0	0	0	0	0
EQUIP DEPN	0	0	0	0	0	0	1,816
101-101 BOC	0	0	0	0	0	0	0
101-172 ADMIN	0	0	0	0	0	0	0
101-201 FINANCE	0	0	0	0	0	0	0
101-202 AUDIT	0	0	0	0	0	0	0
101-226 PERSONNEL	0	0	0	0	0	0	0
101-253 TREASURER	0	0	0	0	0	0	0
101-259 NETWK/PHONE	0	0	0	0	0	0	0
101-261 FM CTHSE	0	0	0	0	0	0	0
101-262 FM 911 EOC	0	0	0	0	0	0	0
101-263 FM HUM SV	0	0	0	0	0	0	0
101-264 MCF BLDG	0	0	0	0	0	0	0
101-265 FAC MGMT	0	0	0	0	0	0	0
101-266 MAIL/COPY	0	0	0	0	0	0	742
101-267 MH CONNECT	0	0	0	0	0	0	0
101-268 MH ADMIN	0	0	0	0	0	0	0
101-269 JAIL BLDG	0	0	0	0	0	0	0
101-270 CO SVCS	0	0	0	0	0	0	0
101-272 DUMONT LK	0	0	0	0	0	0	0
101-273 YOUTH HOME	10,158	0	0	6,797	11,108	0	101,825
101-316 SECURITY	0	0	0	0	0	0	0
279.0 GRANTS	0	0	0	0	0	0	0
292.1 CHILD CARE	34,341	6,576	5,544	22,553	22,458	62,810	106,660
677 FRING PROCG	0	0	0	0	0	0	0
677-087 INSURANCE	0	0	0	0	0	0	0
COUNTY FITNESS CTR	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>44,499</b>	<b>6,576</b>	<b>5,544</b>	<b>29,350</b>	<b>33,566</b>	<b>62,810</b>	<b>211,043</b>
Roll Forward	0	0	0	0	0	43,223	( 67,127)
<b>Cost With Roll Forward</b>	<b>44,499</b>	<b>6,576</b>	<b>5,544</b>	<b>29,350</b>	<b>33,566</b>	<b>106,033</b>	<b>143,916</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>44,499</b>	<b>6,576</b>	<b>5,544</b>	<b>29,350</b>	<b>33,566</b>	<b>106,033</b>	<b>143,916</b>



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Allocated Costs By Department**

Central Service Departments	292.1-665 COMM PROBTRN	292.1-666 CHEVEER	293.0-681 SOLDIERS	294.0-683 VETERANS	295.0-672 COA	512.0-671 MCF	512.0-671 MCF SPACE
BLDG DEPN	0	0	0	2,809	2,081	0	0
EQUIP DEPN	0	0	0	0	0	0	0
101-101 BOC	0	0	498	81	0	785	0
101-172 ADMIN	0	0	781	128	0	1,230	0
101-201 FINANCE	0	0	0	311	4,382	1,577	0
101-202 AUDIT	0	0	119	19	0	187	0
101-226 PERSONNEL	0	0	411	0	2,605	16,177	0
101-253 TREASURER	0	0	0	67	2,475	2,294	0
101-259 NETWK/PHONE	0	0	1,518	0	8,124	0	0
101-261 FM CTHSE	0	0	0	0	0	0	0
101-262 FM 911 EOC	0	0	0	0	0	0	0
101-263 FM HUM SV	0	0	0	10,055	7,454	0	0
101-264 MCF BLDG	0	0	0	0	0	0	449,651
101-265 FAC MGMT	0	0	0	0	0	0	0
101-266 MAIL/COPY	0	0	0	0	0	2,744	0
101-267 MH CONNECT	0	0	0	0	0	0	0
101-268 MH ADMIN	0	0	0	0	0	0	0
101-269 JAIL BLDG	0	0	0	0	0	0	0
101-270 CO SVCS	0	0	0	0	0	0	0
101-272 DUMONT LK	0	0	0	0	0	0	20,389
101-273 YOUTH HOME	0	70,494	0	0	0	0	0
101-316 SECURITY	0	0	0	0	0	0	0
279.0 GRANTS	0	0	0	0	0	0	0
292.1 CHILD CARE	35,606	102,707	0	0	0	0	0
677 FRING PROCG	0	0	0	0	0	0	0
677-087 INSURANCE	0	0	385	63	0	35,250	0
COUNTY FITNESS CTR	0	0	21	0	117	0	0
<b>Total Allocated</b>	<b>35,606</b>	<b>173,201</b>	<b>3,733</b>	<b>13,533</b>	<b>27,238</b>	<b>60,244</b>	<b>470,040</b>
Roll Forward	15,170	125,143	0	0	0	( 16,891)	113,956
<b>Cost With Roll Forward</b>	<b>50,776</b>	<b>298,344</b>	<b>3,733</b>	<b>13,533</b>	<b>27,238</b>	<b>43,353</b>	<b>583,996</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>50,776</b>	<b>298,344</b>	<b>3,733</b>	<b>13,533</b>	<b>27,238</b>	<b>43,353</b>	<b>583,996</b>



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Allocated Costs By Department**

Central Service Departments	620.0-253 TAX REVERSN	639.0-275 DRAIN REV	MICHIGAN WORKS	OTHER	SubTotal	Direct Billed	Unallocated
BLDG DEPN	0	0	15,651	1,383	306,077	0	0
EQUIP DEPN	0	0	0	0	1,816	0	0
101-101 BOC	0	775	0	0	158,262	0	291,956
101-172 ADMIN	0	1,213	0	0	247,750	0	0
101-201 FINANCE	0	3,255	0	13,678	251,516	0	0
101-202 AUDIT	0	184	0	0	37,678	0	0
101-226 PERSONNEL	3,991	2,007	0	0	330,931	0	0
101-253 TREASURER	0	0	0	2,942	183,384	0	265,198
101-259 NETWK/PHONE	13,037	7,000	0	( 10,251)	973,633	10,251	4,836
101-261 FM CTHSE	0	0	0	5,510	504,906	0	0
101-262 FM 911 EOC	0	0	0	0	169,264	0	0
101-263 FM HUM SV	0	0	56,036	0	377,415	0	0
101-264 MCF BLDG	0	0	0	0	449,651	0	0
101-265 FAC MGMT	0	0	0	0	60,172	0	0
101-266 MAIL/COPY	0	0	0	( 9,791)	152,660	12,169	0
101-267 MH CONNECT	0	0	0	0	41,940	0	0
101-268 MH ADMIN	0	0	0	0	57,587	0	0
101-269 JAIL BLDG	0	0	0	0	659,143	0	0
101-270 CO SVCS	0	0	0	0	140,471	0	0
101-272 DUMONT LK	0	0	0	0	21,967	0	0
101-273 YOUTH HOME	0	0	0	0	213,412	0	0
101-316 SECURITY	0	0	0	1,472	134,933	0	0
279.0 GRANTS	0	0	0	0	24,347	0	0
292.1 CHILD CARE	0	0	0	0	399,255	0	0
677 FRING PROCG	0	0	0	0	24,439	0	0
677-087 INSURANCE	0	598	0	( 516,284)	( 425,965)	667,691	0
COUNTY FITNESS CTR	187	100	0	0	14,072	0	0
<b>Total Allocated</b>	<b>17,215</b>	<b>15,132</b>	<b>71,687</b>	<b>( 511,341)</b>	<b>5,510,716</b>	<b>690,111</b>	<b>561,990</b>
Roll Forward	0	0	0	0	167,795	0	0
<b>Cost With Roll Forward</b>	<b>17,215</b>	<b>15,132</b>	<b>71,687</b>	<b>( 511,341)</b>	<b>5,678,511</b>	<b>690,111</b>	<b>561,990</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>17,215</b>	<b>15,132</b>	<b>71,687</b>	<b>( 511,341)</b>	<b>5,678,511</b>	<b>690,111</b>	<b>561,990</b>



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Allocated Costs By Department**

Central Service Departments	Total
BLDG DEPN	306,077
EQUIP DEPN	1,816
101-101 BOC	450,218
101-172 ADMIN	247,750
101-201 FINANCE	251,516
101-202 AUDIT	37,678
101-226 PERSONNEL	330,931
101-253 TREASURER	448,582
101-259 NETWK/PHONE	988,720
101-261 FM CTHSE	504,906
101-262 FM 911 EOC	169,264
101-263 FM HUM SV	377,415
101-264 MCF BLDG	449,651
101-265 FAC MGMT	60,172
101-266 MAIL/COPY	164,829
101-267 MH CONNECT	41,940
101-268 MH ADMIN	57,587
101-269 JAIL BLDG	659,143
101-270 CO SVCS	140,471
101-272 DUMONT LK	21,967
101-273 YOUTH HOME	213,412
101-316 SECURITY	134,933
279.0 GRANTS	24,347
292.1 CHILD CARE	399,255
677 FRING PROCG	24,439
677-087 INSURANCE	241,726
COUNTY FITNESS CTR	14,072
Total Allocated	6,762,817
Roll Forward	167,795
Cost With Roll Forward	6,930,612
Adjustments	0
Proposed Costs	6,930,612





**Allegan County, Michigan  
Central Services Indirect Cost Allocation Plan  
Based on the Year Ended December 31, 2014  
Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2014	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
101-131 CIR CT	256,904	NA	NA	256,904	0	256,904
101-136 DIST CT	299,653	NA	NA	299,653	0	299,653
101-141 FOC	143,295	146,931	( 3,636)	139,659	0	139,659
101-141 FOC-DP	54,941	63,203	( 8,262)	46,679	0	46,679
101-147 JURY BD	10,434	NA	NA	10,434	0	10,434
101-148 PROB CT	141,845	NA	NA	141,845	0	141,845
101-149 FAMILY CT	112,055	NA	NA	112,055	0	112,055
101-150 GUARDIAN	9,362	NA	NA	9,362	0	9,362
101-151 PROB-CIR	24,903	NA	NA	24,903	0	24,903
101-152 PROB-DC	64,688	NA	NA	64,688	0	64,688
101-166 FAMILY	279	NA	NA	279	0	279
101-191 ELECTIONS	8,194	NA	NA	8,194	0	8,194
101-215 CLERK	101,864	NA	NA	101,864	0	101,864
101-225 EQUALIZTN	94,414	NA	NA	94,414	0	94,414
101-228 CRIM VICTM	13,416	NA	NA	13,416	0	13,416
101-229 PROS ATTY	192,329	NA	NA	192,329	0	192,329
101-236 REG DEEDS	64,511	NA	NA	64,511	0	64,511
101-257 COOP EXT	38,929	NA	NA	38,929	0	38,929
101-258 PROJ MGMT	15,619	NA	NA	15,619	0	15,619
101-260 FM ANIMAL	17,048	NA	NA	17,048	0	17,048
101-275 DRAIN	98,403	NA	NA	98,403	0	98,403
101-291 RECORD MGT	11,819	NA	NA	11,819	0	11,819
101-301 SHERIFF	358,635	NA	NA	358,635	0	358,635
101-303 WEMET	20,471	NA	NA	20,471	0	20,471
101-304/305 SCAT	28,217	NA	NA	28,217	0	28,217
101-314 RESERVES	8,386	NA	NA	8,386	0	8,386
101-315 DETECTIVE	52,453	NA	NA	52,453	0	52,453
101-325 RADIO	882	NA	NA	882	0	882
101-331 MARINE	15,487	NA	NA	15,487	0	15,487
101-351 JAIL	914,822	NA	NA	914,822	0	914,822
101-352 INMATE PROG	23,178	NA	NA	23,178	0	23,178
101-403 LAND	9,488	NA	NA	9,488	0	9,488
101-426 EMERG MGT	46,005	NA	NA	46,005	0	46,005
101-427 LEPC	3,760	NA	NA	3,760	0	3,760



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2014	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
101-430 ANIMAL	15,688	NA	NA	15,688	0	15,688
101-441 DPW	4,823	NA	NA	4,823	0	4,823
101-448 REMONUMTN	3,365	NA	NA	3,365	0	3,365
101-630 SUB ABUSE	1,066	NA	NA	1,066	0	1,066
101-636 COM DISEAS	195	NA	NA	195	0	195
101-648 MED EXAM	10,739	NA	NA	10,739	0	10,739
101-681 VETS BURIAL	11,250	NA	NA	11,250	0	11,250
101-728 ECON DEV	1,089	NA	NA	1,089	0	1,089
201.0-449 ROAD COMM	10,603	NA	NA	10,603	0	10,603
208.0-XXX PARKS	58,495	NA	NA	58,495	0	58,495
210.0-80X LAND INFO	606	NA	NA	606	0	606
211.0-326 CENT DISP	251,918	NA	NA	251,918	0	251,918
221.0-XXX HEALTH	257,601	285,913	( 28,312)	229,289	0	229,289
221.0-XXX HTL SPACE	137,299	230,701	( 93,402)	43,897	0	43,897
222.X-649 MH	16,693	11,243	5,450	22,143	0	22,143
222.X-649 MH SPACE	287,532	205,049	82,483	370,015	0	370,015
230.0-676 TRANSPORTN	83,189	NA	NA	83,189	0	83,189
255.X ANIMAL SHELTER	1,118	NA	NA	1,118	0	1,118
256.0-236 AUTOMATN	5,865	NA	NA	5,865	0	5,865
263.0-426 PALISADES	854	NA	NA	854	0	854
264.0-362 LOCAL CORR	601	NA	NA	601	0	601
265.0-301 DRUG LAW	960	NA	NA	960	0	960
266.0-320 SHER TRAIING	292	NA	NA	292	0	292
269.0-145 LAW LIBRARY	850	NA	NA	850	0	850
271.0-201 GRANT ADM	601	NA	NA	601	0	601
279.0-301 GRANT	548	NA	NA	548	0	548
279.0-335 GRANT	1,477	NA	NA	1,477	0	1,477
279.0-337 GRANT	106	NA	NA	106	0	106
279.0-351 GRANT	2,215	NA	NA	2,215	0	2,215
279.0-355 GRANT	0	NA	NA	0	0	0
279.0-428 GRANT	274	NA	NA	274	0	274
279.0-999 GRANT-OTHER	19,727	NA	NA	19,727	0	19,727
280.X-301 RD PATROL	70,087	NA	NA	70,087	0	70,087
290.0-670 DHS	74	NA	NA	74	0	74



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2014	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
290.0-670 DHS SPACE	226,551	NA	NA	226,551	0	226,551
292.1-292 CCF	0	NA	NA	0	0	0
292.1-614 COMM RESC	44,499	NA	NA	44,499	0	44,499
292.1-653 DIVERSION	6,576	NA	NA	6,576	0	6,576
292.1-654 CASA	5,544	NA	NA	5,544	0	5,544
292.1-656 CC ADMIN	29,350	NA	NA	29,350	0	29,350
292.1-661 FOOD PREP	33,566	NA	NA	33,566	0	33,566
292.1-662 FOSTER CARE	62,810	19,587	43,223	106,033	0	106,033
292.1-664 JUV DETENTN	211,043	278,170	( 67,127)	143,916	0	143,916
292.1-665 COMM PROBTN	35,606	20,436	15,170	50,776	0	50,776
292.1-666 CHEVEER	173,201	48,058	125,143	298,344	0	298,344
293.0-681 SOLDIERS	3,733	NA	NA	3,733	0	3,733
294.0-683 VETERANS	13,533	NA	NA	13,533	0	13,533
295.0-672 COA	27,238	NA	NA	27,238	0	27,238
512.0-671 MCF	60,244	77,135	( 16,891)	43,353	0	43,353
512.0-671 MCF SPACE	470,040	356,084	113,956	583,996	0	583,996
620.0-253 TAX REVERSN	17,215	NA	NA	17,215	0	17,215
639.0-275 DRAIN REV	15,132	NA	NA	15,132	0	15,132
MICHIGAN WORKS	71,687	NA	NA	71,687	0	71,687
OTHER	( 511,341)	NA	NA	( 511,341)	0	( 511,341)
SubTotal	5,510,716	1,742,510	167,795	5,678,511	0	5,678,511
Direct Billed	690,111					690,111
Unallocated	561,990					561,990
Total	6,762,817					6,930,612



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
BLDG DEPN	0	348,762	
EQUPE DEPN	0	89,961	
101-101 BOC	482,988	0	
101-172 ADMIN	297,546	0	
101-201 FINANCE	333,334	( 10,000)	
101-202 AUDIT	50,750	0	
101-226 PERSONNEL	394,160	8,950	
101-253 TREASURER	475,984	( 50,181)	
101-259 NETWK/PHONE	1,123,812	54,436	
101-261 FM CTHSE	310,948	54,723	
101-262 FM 911 EOC	141,065	0	
101-263 FM HUM SV	248,342	0	
101-264 MCF BLDG	321,918	0	
101-265 FAC MGMT	598,531	( 5,532)	
101-266 MAIL/COPY	166,563	0	
101-267 MH CONNECT	16,033	2,595	
101-268 MH ADMIN	24,628	2,615	
101-269 JAIL BLDG	540,014	0	
101-270 CO SVCS	113,687	2,120	
101-272 DUMONT LK	45,808	0	
101-273 YOUTH HOME	149,344	0	
101-316 SECURITY	131,467	0	
279.0 GRANTS	0	0	
292.1 CHILD CARE	0	0	
677 FRING PROCG	0	24,385	
677-087 INSURANCE	5,197,291	( 4,924,230)	
COUNTY FITNESS CTR	0	0	
101-131 CIR CT			256,904
101-136 DIST CT			299,653
101-141 FOC			143,295
101-141 FOC-DP			54,941
101-147 JURY BD			10,434
101-148 PROB CT			141,845
101-149 FAMILY CT			112,055
101-150 GUARDIAN			9,362
101-151 PROB-CIR			24,903



**Allegan County, Michigan  
Central Services Indirect Cost Allocation Plan  
Based on the Year Ended December 31, 2014  
Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
101-152 PROB-DC			64,688
101-166 FAMILY			279
101-191 ELECTIONS			8,194
101-215 CLERK			101,864
101-225 EQUALIZTN			94,414
101-228 CRIM VICTM			13,416
101-229 PROS ATTY			192,329
101-236 REG DEEDS			64,511
101-257 COOP EXT			38,929
101-258 PROJ MGMT			15,619
101-260 FM ANIMAL			17,048
101-275 DRAIN			98,403
101-291 RECORD MGT			11,819
101-301 SHERIFF			358,635
101-303 WEMET			20,471
101-304/305 SCAT			28,217
101-314 RESERVES			8,386
101-315 DETECTIVE			52,453
101-325 RADIO			882
101-331 MARINE			15,487
101-351 JAIL			914,822
101-352 INMATE PROG			23,178
101-403 LAND			9,488
101-426 EMERG MGT			46,005
101-427 LEPC			3,760
101-430 ANIMAL			15,688
101-441 DPW			4,823
101-448 REMONUMTN			3,365
101-630 SUB ABUSE			1,066
101-636 COM DISEAS			195
101-648 MED EXAM			10,739
101-681 VETS BURIAL			11,250
101-728 ECON DEV			1,089
201.0-449 ROAD COMM			10,603
208.0-XXX PARKS			58,495
210.0-80X LAND INFO			606



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
211.0-326 CENT DISP			251,918
221.0-XXX HEALTH			257,601
221.0-XXX HTL SPACE			137,299
222.X-649 MH			16,693
222.X-649 MH SPACE			287,532
230.0-676 TRANSPORTN			83,189
255.X ANIMAL SHELTER			1,118
256.0-236 AUTOMATN			5,865
263.0-426 PALISADES			854
264.0-362 LOCAL CORR			601
265.0-301 DRUG LAW			960
266.0-320 SHER TRAING			292
269.0-145 LAW LIBRARY			850
271.0-201 GRANT ADM			601
279.0-301 GRANT			548
279.0-335 GRANT			1,477
279.0-337 GRANT			106
279.0-351 GRANT			2,215
279.0-355 GRANT			0
279.0-428 GRANT			274
279.0-999 GRANT-OTHER			19,727
280.X-301 RD PATROL			70,087
290.0-670 DHS			74
290.0-670 DHS SPACE			226,551
292.1-292 CCF			0
292.1-614 COMM RESC			44,499
292.1-653 DIVERSION			6,576
292.1-654 CASA			5,544
292.1-656 CC ADMIN			29,350
292.1-661 FOOD PREP			33,566
292.1-662 FOSTER CARE			62,810
292.1-664 JUV DETENTN			211,043
292.1-665 COMM PROBTN			35,606
292.1-666 CHEVEER			173,201
293.0-681 SOLDIERS			3,733
294.0-683 VETERANS			13,533



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Summary Of Allocated Costs**

Allegan  
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 Detail

Department	Total Expenditures	Cost Adjustments	Total Allocated	
295.0-672 COA			27,238	
512.0-671 MCF			60,244	
512.0-671 MCF SPACE			470,040	
620.0-253 TAX REVERSN			17,215	
639.0-275 DRAIN REV			15,132	
MICHIGAN WORKS			71,687	
OTHER			( 511,341)	
Direct Billed Total			690,111	
Unallocated Total			561,990	
Totals	<u>11,164,213</u>	<u>( 4,401,396)</u>	<u>6,762,817</u>	Deviation 0

**Allegan County, Michigan**  
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**Detail Of Allocated Costs**

Department	BLDG DEPN 1.5	EQU P DEPN 2.5	101-101 BOC 3.5	101-172 ADMIN 4.5	101-201 FINANCE 5.5	101-202 AUDIT 6.5	101-226 PERSONNEL 7.5
BLDG DEPN	( 348,962)	0	0	0	200	0	0
EQU P DEPN	0	( 90,161)	0	0	200	0	0
101-101 BOC	0	0	( 508,323)	3,643	4,032	622	3,209
101-172 ADMIN	4,200	0	1,620	( 339,796)	3,409	383	4,147
101-201 FINANCE	4,875	0	1,816	2,842	( 371,448)	429	4,478
101-202 AUDIT	0	0	276	433	355	( 52,065)	0
101-226 PERSONNEL	1,898	0	2,147	3,361	5,523	511	( 441,751)
101-253 TREASURER	6,458	0	2,593	4,058	3,301	618	6,726
101-259 NETWK/PHONE	11,437	86,995	6,576	10,294	11,808	1,566	9,609
101-261 FM CTHSE	0	0	1,693	2,651	3,080	403	0
101-262 FM 911 EOC	0	0	768	1,203	3,465	183	0
101-263 FM HUM SV	0	0	1,353	2,117	2,961	322	0
101-264 MCF BLDG	0	0	1,754	2,745	3,621	417	0
101-265 FAC MGMT	10,127	1,350	3,261	5,104	6,607	776	8,149
101-266 MAIL/COPY	0	0	907	1,420	2,686	216	613
101-267 MH CONNECT	0	0	88	137	889	21	0
101-268 MH ADMIN	0	0	134	210	944	32	0
101-269 JAIL BLDG	0	0	2,941	4,604	9,278	700	184
101-270 CO SVCS	0	0	619	969	1,845	147	0
101-272 DUMONT LK	0	0	250	390	2,936	59	0
101-273 YOUTH HOME	0	0	814	1,273	2,689	193	0
101-316 SECURITY	0	0	716	1,121	788	170	2,330
279.0 GRANTS	0	0	2,674	4,186	10,580	637	761
292.1 CHILD CARE	0	0	25,105	39,285	35,397	5,982	70,614
677 FRING PROCG	0	0	0	0	2,445	0	0
677-087 INSURANCE	0	0	0	0	893	0	0
COUNTY FITNESS CTR	3,890	0	0	0	0	0	0
101-131 CIR CT	26,758	0	5,502	8,612	13,421	1,310	9,269
101-136 DIST CT	24,276	0	7,987	12,503	5,886	1,902	20,030
101-141 FOC	9,993	0	6,830	10,691	5,620	1,626	19,184
101-141 FOC-DP	0	0	0	0	0	0	0
101-147 JURY BD	0	0	50	78	614	12	118
101-148 PROB CT	16,257	0	2,159	3,380	5,079	514	5,651
101-149 FAMILY CT	8,499	0	3,493	5,469	4,134	831	6,118
101-150 GUARDIAN	0	0	178	278	4,841	42	0





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Department	BLDG DEPN 1.5	EQU P DEPN 2.5	101-101 BOC 3.5	101-172 ADMIN 4.5	101-201 FINANCE 5.5	101-202 AUDIT 6.5	101-226 PERSONNEL 7.5
101-151 PROB-CIR	3,835	0	32	50	0	8	0
101-152 PROB-DC	3,612	0	2,474	3,874	2,439	590	6,985
101-166 FAMILY	0	0	45	71	65	11	0
101-191 ELECTIONS	0	0	560	877	2,328	133	543
101-215 CLERK	5,977	0	3,175	4,970	3,594	756	8,458
101-225 EQUALIZTN	11,423	0	2,391	3,743	2,961	569	6,418
101-228 CRIM VICTM	0	0	640	1,002	1,824	152	1,818
101-229 PROS ATTY	11,890	0	6,865	10,747	3,868	1,635	19,042
101-236 REG DEEDS	5,440	0	1,548	2,425	2,173	369	4,446
101-257 COOP EXT	3,797	0	351	550	92	84	0
101-258 PROJ MGMT	0	0	932	1,460	275	222	2,618
101-260 FM ANIMAL	0	0	234	365	1,201	55	0
101-275 DRAIN	3,367	0	1,986	3,110	2,897	473	5,536
101-291 RECORD MGT	0	0	534	836	1,971	127	1,526
101-301 SHERIFF	0	0	23,470	36,739	18,657	5,588	53,051
101-303 WEMET	3,084	0	534	838	2,053	127	1,410
101-304/305 SCAT	0	0	1,675	2,622	2,897	399	3,897
101-314 RESERVES	0	0	348	544	1,211	83	1,027
101-315 DETECTIVE	0	0	3,354	5,249	3,814	798	7,370
101-325 RADIO	0	0	85	133	321	20	0
101-331 MARINE	0	0	756	1,182	2,393	179	1,739
101-351 JAIL	0	0	18,747	29,345	7,444	4,463	41,105
101-352 INMATE PROG	0	0	1,163	1,821	3,392	277	3,036
101-403 LAND	0	0	381	597	1,824	91	993
101-426 EMERG MGT	0	0	649	1,016	3,145	154	1,395
101-427 LEPC	0	0	148	232	1,714	35	30
101-430 ANIMAL	0	0	567	888	3,621	135	1,271
101-441 DPW	0	0	66	103	2,118	15	184
101-448 REMONUMTN	0	0	548	858	779	131	0
101-630 SUB ABUSE	0	0	137	214	321	32	0
101-636 COM DISEAS	0	0	3	6	101	1	0
101-648 MED EXAM	0	0	967	1,515	2,814	231	456
101-681 VETS BURIAL	0	0	422	661	2,375	101	1,129
101-728 ECON DEV	0	0	272	426	65	64	0
201.0-449 ROAD COMM	0	0	0	0	1,623	0	5,634



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Department	BLDG DEPN 1.5	EQU P DEPN 2.5	101-101 BOC 3.5	101-172 ADMIN 4.5	101-201 FINANCE 5.5	101-202 AUDIT 6.5	101-226 PERSONNEL 7.5
208.0-XXX PARKS	1,637	0	1,729	2,707	24,928	412	3,110
210.0-80X LAND INFO	0	0	0	0	0	0	0
211.0-326 CENT DISP	0	0	14,533	22,748	6,775	3,461	20,796
221.0-XXX HEALTH	0	0	20,371	31,888	46,239	4,850	27,760
221.0-XXX HTL SPACE	29,975	0	0	0	0	0	0
222.X-649 MH	0	0	3,799	5,947	156	905	0
222.X-649 MH SPACE	64,872	0	0	0	0	0	0
230.0-676 TRANSPORTN	0	0	8,765	13,720	6,849	2,087	2,374
255.X ANIMAL SHELTER	0	0	0	0	468	0	0
256.0-236 AUTOMATN	0	0	0	0	2,145	0	37
263.0-426 PALISADES	0	0	105	165	459	25	0
264.0-362 LOCAL CORR	0	0	71	112	174	17	0
265.0-301 DRUG LAW	0	0	196	306	165	46	0
266.0-320 SHER TRAIING	0	0	74	115	0	17	0
269.0-145 LAW LIBRARY	0	0	0	0	706	0	0
271.0-201 GRANT ADM	0	0	158	248	36	37	0
279.0-301 GRANT	0	0	0	0	0	0	0
279.0-335 GRANT	0	0	0	0	0	0	0
279.0-337 GRANT	0	0	0	0	0	0	0
279.0-351 GRANT	0	0	0	0	0	0	0
279.0-355 GRANT	0	0	0	0	0	0	0
279.0-428 GRANT	0	0	0	0	0	0	0
279.0-999 GRANT-OTHER	0	0	0	0	0	0	0
280.X-301 RD PATROL	0	0	4,064	6,362	11,203	967	10,176
290.0-670 DHS	0	0	0	0	45	0	0
290.0-670 DHS SPACE	49,461	0	0	0	0	0	0
292.1-292 CCF	0	0	0	0	0	0	0
292.1-614 COMM RESC	0	0	0	0	0	0	0
292.1-653 DIVERSION	0	0	0	0	0	0	0
292.1-654 CASA	0	0	0	0	0	0	0
292.1-656 CC ADMIN	0	0	0	0	0	0	0
292.1-661 FOOD PREP	0	0	0	0	0	0	0
292.1-662 FOSTER CARE	0	0	0	0	0	0	0
292.1-664 JUV DETENTN	0	1,816	0	0	0	0	0
292.1-665 COMM PROB TN	0	0	0	0	0	0	0



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Department	BLDG DEPN 1.5	EQUIP DEPN 2.5	101-101 BOC 3.5	101-172 ADMIN 4.5	101-201 FINANCE 5.5	101-202 AUDIT 6.5	101-226 PERSONNEL 7.5
292.1-666 CHEVEER	0	0	0	0	0	0	0
293.0-681 SOLDIERS	0	0	498	781	0	119	411
294.0-683 VETERANS	2,809	0	81	128	311	19	0
295.0-672 COA	2,081	0	0	0	4,382	0	2,605
512.0-671 MCF	0	0	785	1,230	1,577	187	16,177
512.0-671 MCF SPACE	0	0	0	0	0	0	0
620.0-253 TAX REVERSN	0	0	0	0	0	0	3,991
639.0-275 DRAIN REV	0	0	775	1,213	3,255	184	2,007
MICHIGAN WORKS	15,651	0	0	0	0	0	0
OTHER	1,383	0	0	0	13,678	0	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	291,956	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Allegan County, Michigan**  
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Department	101-253 TREASURER 8.5	101-259 9.5	101-261 FM CTHSE 10.5	101-262 FM 911 EOC 11.5	101-263 FM HUM SV 12.5	101-264 MCF BLDG 13.5	101-265 FAC MGMT 14.5
BLDG DEPN	0	0	0	0	0	0	0
EQUPE DEPN	0	0	0	0	0	0	0
101-101 BOC	2,869	8,527	0	0	0	0	0
101-172 ADMIN	1,823	13,693	4,623	0	0	0	0
101-201 FINANCE	1,989	15,132	8,100	0	0	0	0
101-202 AUDIT	38	0	0	0	0	0	0
101-226 PERSONNEL	2,971	16,360	0	0	0	0	0
101-253 TREASURER	( 509,351)	20,776	17,568	0	0	0	0
101-259 NETWK/PHONE	8,597	( 1,351,552)	0	0	0	0	0
101-261 FM CTHSE	2,473	0	( 535,197)	0	0	0	149,343
101-262 FM 911 EOC	2,782	0	0	( 169,264)	0	0	16,244
101-263 FM HUM SV	2,377	0	0	0	( 391,343)	0	114,664
101-264 MCF BLDG	2,907	0	0	0	0	( 449,651)	111,327
101-265 FAC MGMT	4,180	24,939	0	0	0	0	( 680,537)
101-266 MAIL/COPY	1,714	2,266	0	0	0	0	0
101-267 MH CONNECT	713	0	0	0	0	0	20,914
101-268 MH ADMIN	758	0	0	0	0	0	24,780
101-269 JAIL BLDG	7,448	0	0	0	0	0	75,595
101-270 CO SVCS	1,199	0	0	0	0	0	58,978
101-272 DUMONT LK	2,156	0	0	0	0	0	2,180
101-273 YOUTH HOME	1,958	0	0	0	0	0	46,340
101-316 SECURITY	633	8,498	0	0	0	0	0
279.0 GRANTS	985	2,437	0	0	0	0	0
292.1 CHILD CARE	7,848	250,204	0	0	0	0	0
677 FRING PROCG	2,351	0	0	0	0	0	0
677-087 INSURANCE	0	0	0	0	0	0	0
COUNTY FITNESS CTR	0	0	0	0	13,928	0	0
101-131 CIR CT	10,775	30,176	106,680	0	0	0	0
101-136 DIST CT	4,725	64,181	96,769	0	0	0	0
101-141 FOC	5,885	5,196	39,834	0	0	0	0
101-141 FOC-DP	0	54,941	0	0	0	0	0
101-147 JURY BD	493	436	0	0	0	0	0
101-148 PROB CT	4,077	19,645	64,805	0	0	0	0
101-149 FAMILY CT	3,319	19,569	33,879	0	0	0	0
101-150 GUARDIAN	3,886	0	0	0	0	0	0



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Department	101-253 TREASURER 8.5	101-259 9.5	101-261 FM CTHSE 10.5	101-262 FM 911 EOC 11.5	101-263 FM HUM SV 12.5	101-264 MCF BLDG 13.5	101-265 FAC MGMT 14.5
101-151 PROB-CIR	0	0	15,286	0	0	0	0
101-152 PROB-DC	1,958	21,572	14,397	0	0	0	0
101-166 FAMILY	52	0	0	0	0	0	0
101-191 ELECTIONS	1,869	1,386	0	0	0	0	0
101-215 CLERK	2,885	27,420	23,827	0	0	0	0
101-225 EQUALIZTN	2,377	20,951	21,418	0	0	0	0
101-228 CRIM VICTM	1,465	5,747	0	0	0	0	0
101-229 PROS ATTY	3,105	61,921	47,397	0	0	0	0
101-236 REG DEEDS	1,744	13,535	21,685	0	0	0	0
101-257 COOP EXT	74	0	0	0	13,595	0	0
101-258 PROJ MGMT	221	9,042	0	0	0	0	0
101-260 FM ANIMAL	964	0	0	0	0	0	12,173
101-275 DRAIN	2,326	17,791	13,419	0	0	0	0
101-291 RECORD MGT	1,583	4,610	0	0	0	0	0
101-301 SHERIFF	14,983	166,596	0	0	0	0	0
101-303 WEMET	1,648	4,303	0	0	0	0	0
101-304/305 SCAT	2,326	11,697	0	0	0	0	0
101-314 RESERVES	972	3,754	0	0	0	0	0
101-315 DETECTIVE	3,061	23,157	0	0	0	0	0
101-325 RADIO	257	0	0	0	0	0	0
101-331 MARINE	1,921	5,918	0	0	0	0	0
101-351 JAIL	5,976	127,498	0	0	0	0	0
101-352 INMATE PROG	2,723	9,418	0	0	0	0	0
101-403 LAND	1,465	3,667	0	0	0	0	0
101-426 EMERG MGT	2,525	5,082	0	30,754	0	0	0
101-427 LEPC	1,376	106	0	0	0	0	0
101-430 ANIMAL	2,907	4,656	0	0	0	0	0
101-441 DPW	1,700	560	0	0	0	0	0
101-448 REMONUMTN	626	0	0	0	0	0	0
101-630 SUB ABUSE	257	0	0	0	0	0	0
101-636 COM DISEAS	81	0	0	0	0	0	0
101-648 MED EXAM	2,259	1,670	0	0	0	0	0
101-681 VETS BURIAL	1,906	4,133	0	0	0	0	0
101-728 ECON DEV	52	0	0	0	0	0	0
201.0-449 ROAD COMM	3,346	0	0	0	0	0	0



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Department	101-253 TREASURER 8.5	101-259 9.5	101-261 FM CTHSE 10.5	101-262 FM 911 EOC 11.5	101-263 FM HUM SV 12.5	101-264 MCF BLDG 13.5	101-265 FAC MGMT 14.5
208.0-XXX PARKS	4,598	10,523	0	0	5,861	0	0
210.0-80X LAND INFO	0	0	0	0	0	0	0
211.0-326 CENT DISP	6,385	66,099	0	138,510	0	0	0
221.0-XXX HEALTH	46,725	87,816	0	0	0	0	0
221.0-XXX HTL SPACE	0	0	0	0	107,324	0	0
222.X-649 MH	2,953	0	0	0	0	0	0
222.X-649 MH SPACE	0	0	0	0	0	0	0
230.0-676 TRANSPORTN	2,514	7,176	0	0	0	0	47,999
255.X ANIMAL SHELTER	650	0	0	0	0	0	0
256.0-236 AUTOMATN	3,546	135	0	0	0	0	0
263.0-426 PALISADES	19	0	0	0	0	0	0
264.0-362 LOCAL CORR	172	0	0	0	0	0	0
265.0-301 DRUG LAW	96	0	0	0	0	0	0
266.0-320 SHER TRAING	29	0	0	0	0	0	0
269.0-145 LAW LIBRARY	144	0	0	0	0	0	0
271.0-201 GRANT ADM	0	0	0	0	0	0	0
279.0-301 GRANT	0	0	0	0	0	0	0
279.0-335 GRANT	0	0	0	0	0	0	0
279.0-337 GRANT	0	0	0	0	0	0	0
279.0-351 GRANT	0	0	0	0	0	0	0
279.0-355 GRANT	0	0	0	0	0	0	0
279.0-428 GRANT	0	0	0	0	0	0	0
279.0-999 GRANT-OTHER	0	0	0	0	0	0	0
280.X-301 RD PATROL	1,596	32,122	0	0	0	0	0
290.0-670 DHS	29	0	0	0	0	0	0
290.0-670 DHS SPACE	0	0	0	0	177,090	0	0
292.1-292 CCF	0	0	0	0	0	0	0
292.1-614 COMM RESC	0	0	0	0	0	0	0
292.1-653 DIVERSION	0	0	0	0	0	0	0
292.1-654 CASA	0	0	0	0	0	0	0
292.1-656 CC ADMIN	0	0	0	0	0	0	0
292.1-661 FOOD PREP	0	0	0	0	0	0	0
292.1-662 FOSTER CARE	0	0	0	0	0	0	0
292.1-664 JUV DETENTN	0	0	0	0	0	0	0
292.1-665 COMM PROBTRN	0	0	0	0	0	0	0



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Department	101-253 TREASURER 8.5	101-259 9.5	101-261 FM CTHSE 10.5	101-262 FM 911 EOC 11.5	101-263 FM HUM SV 12.5	101-264 MCF BLDG 13.5	101-265 FAC MGMT 14.5
292.1-666 CHEVEER	0	0	0	0	0	0	0
293.0-681 SOLDIERS	0	1,518	0	0	0	0	0
294.0-683 VETERANS	67	0	0	0	10,055	0	0
295.0-672 COA	2,475	8,124	0	0	7,454	0	0
512.0-671 MCF	2,294	0	0	0	0	0	0
512.0-671 MCF SPACE	0	0	0	0	0	449,651	0
620.0-253 TAX REVERSN	0	13,037	0	0	0	0	0
639.0-275 DRAIN REV	0	7,000	0	0	0	0	0
MICHIGAN WORKS	0	0	0	0	56,036	0	0
OTHER	2,942	( 10,251)	5,510	0	0	0	0
Direct Billings	0	10,251	0	0	0	0	0
Unallocated	265,198	4,836	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



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Department	101-266 MAIL/COPY 15.5	101-267 MH CONNECT 16.5	101-268 MH ADMIN 17.5	101-269 JAIL BLDG 18.5	101-270 CO SVCS 19.5	101-272 DUMONT LK 20.5	101-273 YOUTH HOME 21.5
BLDG DEPN	0	0	0	0	0	0	0
EQUPE DEPN	0	0	0	0	0	0	0
101-101 BOC	25	0	0	0	0	0	0
101-172 ADMIN	269	0	0	0	4,262	0	0
101-201 FINANCE	17	0	0	0	3,235	0	0
101-202 AUDIT	0	0	0	0	0	0	0
101-226 PERSONNEL	253	0	0	0	3,235	0	0
101-253 TREASURER	11,743	0	0	0	0	0	0
101-259 NETWK/PHONE	19	0	0	0	19,490	0	0
101-261 FM CTHSE	0	0	0	0	0	0	0
101-262 FM 911 EOC	0	0	0	0	0	1,978	0
101-263 FM HUM SV	0	0	0	0	0	13,241	0
101-264 MCF BLDG	0	0	0	0	0	0	0
101-265 FAC MGMT	25	0	0	0	17,258	60	0
101-266 MAIL/COPY	( 177,180)	0	0	0	0	0	0
101-267 MH CONNECT	0	( 41,940)	0	0	0	0	0
101-268 MH ADMIN	0	0	( 57,587)	0	0	2,779	0
101-269 JAIL BLDG	0	0	0	( 659,143)	0	0	0
101-270 CO SVCS	0	0	0	0	( 187,951)	5,614	0
101-272 DUMONT LK	0	0	0	0	0	( 54,297)	0
101-273 YOUTH HOME	0	0	0	0	0	8,658	( 213,412)
101-316 SECURITY	0	0	0	0	0	0	0
279.0 GRANTS	0	0	0	0	0	0	0
292.1 CHILD CARE	0	0	0	0	0	0	0
677 FRING PROCG	0	0	0	0	0	0	0
677-087 INSURANCE	0	0	0	0	0	0	0
COUNTY FITNESS CTR	0	0	0	0	0	0	0
101-131 CIR CT	8,356	0	0	0	0	0	0
101-136 DIST CT	26,298	0	0	0	0	0	0
101-141 FOC	19,642	0	0	0	0	0	0
101-141 FOC-DP	0	0	0	0	0	0	0
101-147 JURY BD	8,575	0	0	0	0	0	0
101-148 PROB CT	2,200	0	0	0	0	0	0
101-149 FAMILY CT	1,027	0	0	0	0	0	13,030
101-150 GUARDIAN	0	0	0	0	0	0	0





**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Detail Of Allocated Costs**

Allegan  
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Department	101-266 MAIL/COPY 15.5	101-267 MH CONNECT 16.5	101-268 MH ADMIN 17.5	101-269 JAIL BLDG 18.5	101-270 CO SVCS 19.5	101-272 DUMONT LK 20.5	101-273 YOUTH HOME 21.5
101-151 PROB-CIR	1,583	0	0	0	0	0	0
101-152 PROB-DC	0	0	0	0	0	0	0
101-166 FAMILY	0	0	0	0	0	0	0
101-191 ELECTIONS	0	0	0	0	0	0	0
101-215 CLERK	10,672	0	0	0	0	0	0
101-225 EQUALIZTN	1,931	0	0	0	11,483	0	0
101-228 CRIM VICTM	0	0	0	0	0	0	0
101-229 PROS ATTY	4,932	0	0	0	0	0	0
101-236 REG DEEDS	3,508	0	0	0	0	0	0
101-257 COOP EXT	20,115	0	0	0	0	0	0
101-258 PROJ MGMT	0	0	0	0	0	0	0
101-260 FM ANIMAL	0	0	0	0	0	1,578	0
101-275 DRAIN	40,993	0	0	0	0	0	0
101-291 RECORD MGT	0	0	0	0	0	0	0
101-301 SHERIFF	4,398	0	0	0	0	0	0
101-303 WEMET	0	0	0	0	5,855	0	0
101-304/305 SCAT	0	0	0	0	0	0	0
101-314 RESERVES	0	0	0	0	0	0	0
101-315 DETECTIVE	0	0	0	0	0	0	0
101-325 RADIO	0	0	0	0	0	0	0
101-331 MARINE	0	0	0	0	0	0	0
101-351 JAIL	0	0	0	659,143	0	0	0
101-352 INMATE PROG	0	0	0	0	0	0	0
101-403 LAND	0	0	0	0	0	0	0
101-426 EMERG MGT	8	0	0	0	0	0	0
101-427 LEPC	0	0	0	0	0	0	0
101-430 ANIMAL	93	0	0	0	0	0	0
101-441 DPW	0	0	0	0	0	0	0
101-448 REMONUMTN	0	0	0	0	0	0	0
101-630 SUB ABUSE	0	0	0	0	0	0	0
101-636 COM DISEAS	0	0	0	0	0	0	0
101-648 MED EXAM	0	0	0	0	0	0	0
101-681 VETS BURIAL	0	0	0	0	0	0	0
101-728 ECON DEV	0	0	0	0	0	0	0
201.0-449 ROAD COMM	0	0	0	0	0	0	0



**Allegan County, Michigan**  
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Allegan  
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Department	101-266 MAIL/COPY	101-267 MH CONNECT	101-268 MH ADMIN	101-269 JAIL BLDG	101-270 CO SVCS	101-272 DUMONT LK	101-273 YOUTH HOME
	15.5	16.5	17.5	18.5	19.5	20.5	21.5
208.0-XXX PARKS	1,150	0	0	0	0	0	0
210.0-80X LAND INFO	606	0	0	0	0	0	0
211.0-326 CENT DISP	0	0	0	0	0	0	0
221.0-XXX HEALTH	2,878	0	0	0	0	0	0
221.0-XXX HTL SPACE	0	0	0	0	0	0	0
222.X-649 MH	0	0	0	0	0	0	0
222.X-649 MH SPACE	0	41,940	57,587	0	123,133	0	0
230.0-676 TRANSPORTN	0	0	0	0	0	0	0
255.X ANIMAL SHELTER	0	0	0	0	0	0	0
256.0-236 AUTOMATN	0	0	0	0	0	0	0
263.0-426 PALISADES	0	0	0	0	0	0	0
264.0-362 LOCAL CORR	0	0	0	0	0	0	0
265.0-301 DRUG LAW	0	0	0	0	0	0	0
266.0-320 SHER TRAING	0	0	0	0	0	0	0
269.0-145 LAW LIBRARY	0	0	0	0	0	0	0
271.0-201 GRANT ADM	0	0	0	0	0	0	0
279.0-301 GRANT	0	0	0	0	0	0	0
279.0-335 GRANT	0	0	0	0	0	0	0
279.0-337 GRANT	0	0	0	0	0	0	0
279.0-351 GRANT	0	0	0	0	0	0	0
279.0-355 GRANT	0	0	0	0	0	0	0
279.0-428 GRANT	0	0	0	0	0	0	0
279.0-999 GRANT-OTHER	0	0	0	0	0	0	0
280.X-301 RD PATROL	0	0	0	0	0	0	0
290.0-670 DHS	0	0	0	0	0	0	0
290.0-670 DHS SPACE	0	0	0	0	0	0	0
292.1-292 CCF	0	0	0	0	0	0	0
292.1-614 COMM RESC	0	0	0	0	0	0	10,158
292.1-653 DIVERSION	0	0	0	0	0	0	0
292.1-654 CASA	0	0	0	0	0	0	0
292.1-656 CC ADMIN	0	0	0	0	0	0	6,797
292.1-661 FOOD PREP	0	0	0	0	0	0	11,108
292.1-662 FOSTER CARE	0	0	0	0	0	0	0
292.1-664 JUV DETENTN	742	0	0	0	0	0	101,825
292.1-665 COMM PROBTRN	0	0	0	0	0	0	0



**Allegan County, Michigan**  
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**Based on the Year Ended December 31, 2014**  
**Detail Of Allocated Costs**

Department	101-266 MAIL/COPY	101-267 MH CONNECT	101-268 MH ADMIN	101-269 JAIL BLDG	101-270 CO SVCS	101-272 DUMONT LK	101-273 YOUTH HOME
	15.5	16.5	17.5	18.5	19.5	20.5	21.5
292.1-666 CHEVEER	0	0	0	0	0	0	70,494
293.0-681 SOLDIERS	0	0	0	0	0	0	0
294.0-683 VETERANS	0	0	0	0	0	0	0
295.0-672 COA	0	0	0	0	0	0	0
512.0-671 MCF	2,744	0	0	0	0	0	0
512.0-671 MCF SPACE	0	0	0	0	0	20,389	0
620.0-253 TAX REVERSN	0	0	0	0	0	0	0
639.0-275 DRAIN REV	0	0	0	0	0	0	0
MICHIGAN WORKS	0	0	0	0	0	0	0
OTHER	( 9,791)	0	0	0	0	0	0
Direct Billings	12,169	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Detail Of Allocated Costs**

Department	101-316 SECURITY 22.5	279.0 GRANTS 23.5	292.1 CHILD CARE 24.5	677 FRING PROCG 25.5	677-087 INSURANCE COUNTY FITNESS CTR 26.5	27.5	Total Plan Allocated
BLDG DEPN	0	0	0	0	0	0	0
EQUPE DEPN	0	0	0	0	0	0	0
101-101 BOC	0	0	0	293	2,031	84	0
101-172 ADMIN	1,786	0	0	471	1,429	135	0
101-201 FINANCE	3,129	0	0	520	1,402	150	0
101-202 AUDIT	0	0	0	0	213	0	0
101-226 PERSONNEL	0	0	0	563	1,657	162	0
101-253 TREASURER	6,786	0	0	714	2,001	206	0
101-259 NETWK/PHONE	0	0	0	1,012	5,610	291	0
101-261 FM CTHSE	0	0	0	0	9,883	0	0
101-262 FM 911 EOC	0	0	0	0	1,576	0	0
101-263 FM HUM SV	0	0	0	0	5,966	0	0
101-264 MCF BLDG	0	0	0	0	4,962	0	0
101-265 FAC MGMT	0	0	0	817	4,650	235	0
101-266 MAIL/COPY	0	0	0	74	700	21	0
101-267 MH CONNECT	0	0	0	0	550	0	0
101-268 MH ADMIN	0	0	0	0	707	0	0
101-269 JAIL BLDG	0	0	0	0	18,379	0	0
101-270 CO SVCS	0	0	0	0	2,773	0	0
101-272 DUMONT LK	0	0	0	0	518	0	0
101-273 YOUTH HOME	0	0	0	0	2,143	0	0
101-316 SECURITY	( 146,634)	0	0	278	553	80	0
279.0 GRANTS	0	( 24,347)	0	0	2,064	23	0
292.1 CHILD CARE	0	0	( 399,255)	0	( 37,539)	2,359	0
677 FRING PROCG	0	0	0	( 29,181)	0	0	0
677-087 INSURANCE	0	0	0	0	( 273,954)	0	0
COUNTY FITNESS CTR	0	0	0	0	0	( 17,818)	0
101-131 CIR CT	30,356	0	0	1,011	4,247	431	256,904
101-136 DIST CT	25,861	0	0	2,150	6,167	918	299,653
101-141 FOC	10,646	0	0	2,014	5,273	861	143,295
101-141 FOC-DP	0	0	0	0	0	0	54,941
101-147 JURY BD	0	0	0	14	38	6	10,434
101-148 PROB CT	15,472	0	0	658	1,667	281	141,845
101-149 FAMILY CT	9,054	0	0	656	2,697	280	112,055
101-150 GUARDIAN	0	0	0	0	137	0	9,362



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Detail Of Allocated Costs**

Allegan  
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Department	101-316 SECURITY 22.5	279.0 GRANTS 23.5	292.1 CHILD CARE 24.5	677 FRING PROCG 25.5	677-087 INSURANCE COUNTY FITNESS CTR 26.5	27.5	Total Plan Allocated
101-151 PROB-CIR	4,084	0	0	0	25	0	24,903
101-152 PROB-DC	3,847	0	0	722	1,910	308	64,688
101-166 FAMILY	0	0	0	0	35	0	279
101-191 ELECTIONS	0	0	0	46	432	20	8,194
101-215 CLERK	6,368	0	0	919	2,451	392	101,864
101-225 EQUALIZTN	5,724	0	0	702	2,024	299	94,414
101-228 CRIM VICTM	0	0	0	192	494	82	13,416
101-229 PROS ATTY	12,667	0	0	2,074	5,301	885	192,329
101-236 REG DEEDS	5,795	0	0	453	1,196	194	64,511
101-257 COOP EXT	0	0	0	0	271	0	38,929
101-258 PROJ MGMT	0	0	0	0	720	129	15,619
101-260 FM ANIMAL	0	0	0	0	478	0	17,048
101-275 DRAIN	3,587	0	0	596	2,067	255	98,403
101-291 RECORD MGT	0	0	0	154	412	66	11,819
101-301 SHERIFF	0	0	0	5,585	27,187	2,381	358,635
101-303 WEMET	0	0	0	144	413	62	20,471
101-304/305 SCAT	0	0	0	0	2,537	167	28,217
101-314 RESERVES	0	0	0	126	268	53	8,386
101-315 DETECTIVE	0	0	0	775	4,544	331	52,453
101-325 RADIO	0	0	0	0	66	0	882
101-331 MARINE	0	0	0	198	1,116	85	15,487
101-351 JAIL	0	0	0	4,271	15,007	1,823	914,822
101-352 INMATE PROG	0	0	0	315	898	135	23,178
101-403 LAND	0	0	0	123	294	53	9,488
101-426 EMERG MGT	0	0	0	170	1,034	73	46,005
101-427 LEPC	0	0	0	3	114	2	3,760
101-430 ANIMAL	0	0	0	156	1,327	67	15,688
101-441 DPW	0	0	0	18	51	8	4,823
101-448 REMONUMTN	0	0	0	0	423	0	3,365
101-630 SUB ABUSE	0	0	0	0	105	0	1,066
101-636 COM DISEAS	0	0	0	0	3	0	195
101-648 MED EXAM	0	0	0	56	747	24	10,739
101-681 VETS BURIAL	0	0	0	138	326	59	11,250
101-728 ECON DEV	0	0	0	0	210	0	1,089
201.0-449 ROAD COMM	0	0	0	0	0	0	10,603



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
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**Detail Of Allocated Costs**

Department	101-316 SECURITY 22.5	279.0 GRANTS 23.5	292.1 CHILD CARE 24.5	677 FRING PROCG 25.5	677-087 INSURANCE COUNTY FITNESS CTR 26.5	27.5	Total Plan Allocated
208.0-XXX PARKS	0	0	0	0	1,690	150	58,495
210.0-80X LAND INFO	0	0	0	0	0	0	606
211.0-326 CENT DISP	0	0	0	0	( 28,335)	946	251,918
221.0-XXX HEALTH	0	0	0	0	( 12,182)	1,256	257,601
221.0-XXX HTL SPACE	0	0	0	0	0	0	137,299
222.X-649 MH	0	0	0	0	2,933	0	16,693
222.X-649 MH SPACE	0	0	0	0	0	0	287,532
230.0-676 TRANSPORTN	0	0	0	0	( 8,398)	103	83,189
255.X ANIMAL SHELTER	0	0	0	0	0	0	1,118
256.0-236 AUTOMATN	0	0	0	0	0	2	5,865
263.0-426 PALISADES	0	0	0	0	81	0	854
264.0-362 LOCAL CORR	0	0	0	0	55	0	601
265.0-301 DRUG LAW	0	0	0	0	151	0	960
266.0-320 SHER TRAING	0	0	0	0	57	0	292
269.0-145 LAW LIBRARY	0	0	0	0	0	0	850
271.0-201 GRANT ADM	0	0	0	0	122	0	601
279.0-301 GRANT	0	548	0	0	0	0	548
279.0-335 GRANT	0	1,477	0	0	0	0	1,477
279.0-337 GRANT	0	106	0	0	0	0	106
279.0-351 GRANT	0	2,215	0	0	0	0	2,215
279.0-355 GRANT	0	0	0	0	0	0	0
279.0-428 GRANT	0	274	0	0	0	0	274
279.0-999 GRANT-OTHER	0	19,727	0	0	0	0	19,727
280.X-301 RD PATROL	0	0	0	0	3,137	460	70,087
290.0-670 DHS	0	0	0	0	0	0	74
290.0-670 DHS SPACE	0	0	0	0	0	0	226,551
292.1-292 CCF	0	0	0	0	0	0	0
292.1-614 COMM RESC	0	0	34,341	0	0	0	44,499
292.1-653 DIVERSION	0	0	6,576	0	0	0	6,576
292.1-654 CASA	0	0	5,544	0	0	0	5,544
292.1-656 CC ADMIN	0	0	22,553	0	0	0	29,350
292.1-661 FOOD PREP	0	0	22,458	0	0	0	33,566
292.1-662 FOSTER CARE	0	0	62,810	0	0	0	62,810
292.1-664 JUV DETENTN	0	0	106,660	0	0	0	211,043
292.1-665 COMM PROBTN	0	0	35,606	0	0	0	35,606



**Allegan County, Michigan**  
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Department	101-316 SECURITY 22.5	279.0 GRANTS 23.5	292.1 CHILD CARE 24.5	677 FRING PROCG 25.5	677-087 INSURANCE COUNTY FITNESS CTR 26.5	27.5	Total Plan Allocated
292.1-666 CHEVEER	0	0	102,707	0	0	0	173,201
293.0-681 SOLDIERS	0	0	0	0	385	21	3,733
294.0-683 VETERANS	0	0	0	0	63	0	13,533
295.0-672 COA	0	0	0	0	0	117	27,238
512.0-671 MCF	0	0	0	0	35,250	0	60,244
512.0-671 MCF SPACE	0	0	0	0	0	0	470,040
620.0-253 TAX REVERSN	0	0	0	0	0	187	17,215
639.0-275 DRAIN REV	0	0	0	0	598	100	15,132
MICHIGAN WORKS	0	0	0	0	0	0	71,687
OTHER	1,472	0	0	0	( 516,284)	0	( 511,341)
Direct Billings	0	0	0	0	667,691	0	690,111
Unallocated	0	0	0	0	0	0	561,990
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,762,817</b>



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>BLDG DEPN</b>		
1.4.1 261 CTHSE BLDG	261 COURTHOUSE USABLE SQUARE FOOTAGE BY DEPARTMENT	FACILITIES MANAGEMENT
1.4.2 263 HUMAN SVCS	263 HUMAN SVCS USABLE SQUARE FOOTAGE BY DEPARTMENT	FACILITIES MANAGEMENT
1.4.3 270 SVCS BLDG	270 SERVICES BLDG USABLE SQUARE FOOTAGE BY DEPARTMENT	FACILITIES MANAGEMENT
<b>EQUIP DEPN</b>		
2.4.1 EQUIP USE CHG	DOLLAR AMOUNT OF EQUIPMENT PURCHASES BY DEPT	FINANCIAL STATEMENTS
<b>101-101 BOC</b>		
3.4.1 LEGAL SVCS	DOLLAR AMOUNT OF EXPENDITURES BY BENEFITTING DEPT	ANNUAL AUDIT
<b>101-172 ADMIN</b>		
4.4.1 COUNTY ADMIN	DOLLAR AMOUNT OF EXPENDITURES BY BENEFITTING DEPT	ANNUAL AUDIT
<b>101-201 FINANCE</b>		
5.4.1 ACCTG/ FINANCE	NUMBER OF EXPENDITURE TRANSACTIONS BY DEPARTMENT	GENERAL LEDGER ACCOUNTS - DETAIL REPORT
5.4.2 COST PLAN	PERCENTAGE OF CONSULTANT'S TIME SPENT BY DEPARTMENT	CONSULTANT'S TIME LOGS
<b>101-202 AUDIT</b>		
6.4.1 AUDIT	DOLLAR AMOUNT OF EXPENDITURES BY BENEFITTING DEPT	ANNUAL AUDIT
<b>101-226 PERSONNEL</b>		
7.4.1 PERSONNEL	REGULAR WAGES BY DEPARTMENT	ADMINISTRATION
7.4.2 FRINGES GENERAL	HOSPITAL LIFE WORKERS COMP DISABILITY CHGS BY DEPT	GENERAL LEDGER (IN 1,000'S)
<b>101-253 TREASURER</b>		
8.4.1 CASH/REV G.F.	NUMBER OF EXPENDITURE TRANSACTIONS BY DEPARTMENT	GENERAL LEDGER ACCOUNTS - DETAIL REPORT
8.4.2 CASH/REV OTHER	NUMBER OF REVENUE TRANSACTIONS BY FUND	REVENUE LEDGER
<b>101-259 NETWK/PHONE</b>		
9.4.1 NETWORK SVCS	REGULAR WAGES BY DEPARTMENT	ADMINISTRATION
9.4.2 TELEPHONE	REGULAR WAGES BY DEPARTMENT	ADMINISTRATION





**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
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**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
101-261 FM CTHSE		
10.4.1 FAC MGT -CTHSE	261 COURTHOUSE USABLE SQUARE FOOTAGE BY DEPARTMENT	FACILITIES MANAGEMENT
101-262 FM 911 EOC		
11.4.1 CO SVC- 911/EOC	USABLE SQUARE FOOTAGE BY OCCUPANT DEPT	FACILITIES MANAGEMENT
101-263 FM HUM SV		
12.4.1 HUMAN SVC BLDG	263 HUMAN SVCS USABLE SQUARE FOOTAGE BY DEPARTMENT	FACILITIES MANAGEMENT
101-264 MCF BLDG		
13.4.1 MCF BLDG	DIRECT ALLOCATION TO MEDICAL CARE FACILITY	FINANCIAL STATEMENTS
101-265 FAC MGMT		
14.4.1 FM SVCS	SQUARE FOOTAGE MAINTAINED BY FACILITY	FACILITY MANAGEMENT DEPARTMENT
101-266 MAIL/COPY		
15.4.1 MAIL SERVICE	NUMBER OF PIECES PROCESSED-SAMPLE MONTH	FACILITIES MANAGEMENT DEPARTMENT
15.4.2 POSTAGE	NUMBER OF PIECES PROCESSED-SAMPLE MONTH	FACILITIES MANAGEMENT DEPARTMENT
15.4.3 COPY CENTRAL	NUMBER OF COPIES BY DEPARTMENT	FACILITY MANAGEMENT DEPARTMENT
101-267 MH CONNECT		
16.4.1 ADAPT BLDG	DIRECT ALLOCATION TO COMMUNITY MENTAL HEALTH	FINANCIAL STATEMENTS
101-268 MH ADMIN		
17.4.1 CMH ADMIN BLDG	DIRECT ALLOCATION TO COMMUNITY MENTAL HEALTH	FINANCIAL STATEMENTS
101-269 JAIL BLDG		
18.4.1 JAIL BLDG	DIRECT ALLOCATION TO JAIL OPERATIONS	FINANCIAL STATEMENTS
101-270 CO SVCS		
19.4.1 COUNTY SVC BLDG	270 SERVICES BLDG USABLE SQUARE FOOTAGE BY DEPARTMENT	FACILITIES MANAGEMENT



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
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**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
101-272 DUMONT LK		
20.4.1 WATER TREATMENT	WATER USAGE	WATER METER READINGS - FACILITIES MANAGEMENT
20.4.2 SVC CTR GROUNDS	TOTAL SQUARE FOOTAGE OF STRUCTURE W/ GROUNDS MAINTAINED	FACILITY MANAGEMENT DEPARTMENT
101-273 YOUTH HOME		
21.4.1 YOUTH HOME	USABLE SQUARE FOOTAGE BY OCCUPANT DEPARTMENT	FACILITY MANAGEMENT
101-316 SECURITY		
22.4.1 CTHSE SECURITY	261 COURTHOUSE USABLE SQUARE FOOTAGE BY DEPARTMENT	FACILITIES MANAGEMENT
279.0 GRANTS		
23.4.1 GRANTS INDIRECT	NUMBER OF EXPENDITURE TRANSACTIONS BY GRANT	FINANCIAL STATEMENTS
292.1 CHILD CARE		
24.4.1 INDIRECT	DOLLAR AMOUNT OF EXPENDITURES ADMINISTERED BY PROGRAM	FINANCIAL STATEMENTS (IN 1,000'S)
677 FRING PROCG		
25.4.1 FRINGE PROCESSG	HOSPITAL LIFE WORKERS COMP DISABILITY CHGS BY DEPT	GENERAL LEDGER (IN 1,000'S)
25.4.2 GF OTHER FRINGE	REGULAR WAGES BY DEPARTMENT	ADMINISTRATION
677-087 INSURANCE		
26.4.1 PROPERTY INSUR	INSURED VALUES BY FACILITY	MMRMA RENEWAL APPLICATION
26.4.2 GENERAL LIABTY	DOLLAR AMOUNT OF EXPENDITURES BY BENEFITTING DEPT	ANNUAL AUDIT
26.4.3 AUTO LIABILITY	NUMBER OF INSURED VEHICLES ASSIGNED BY DEPARTMENT	VEHICLE LISTING - MMRA REPORT - TREASURER
COUNTY FITNESS CTR		
27.4.1 HEALTH FITNESS	REGULAR WAGES BY DEPARTMENT	ADMINISTRATION



**ALLEGAN COUNTY, MICHIGAN  
BUILDING DEPRECIATION  
NATURE AND EXTENT OF SERVICES**

Building use charges are a portion of the total costs of office and other space requirements for County departments. Use charges were calculated at two percent of original costs plus renovations.

**Courthouse Building** - The Allegan County Building was constructed in 1961. The building depreciation for the County Building is \$137,728. Costs have been allocated based on the usable square footage by department.

**Human Service Building** - The Human Services Building was built in 2003. The building depreciation for the Human Services Building is \$109,234. Costs have been allocated based on the usable square footage by department.

**Services Building** - The depreciation for the County and the Health Services buildings is \$101,800. The depreciation cost has been allocated based on usable square footage by occupant departments.

Compensation for this service is allowable under 2 CFR Part 225.

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BLDG DEPN**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
101-201 FINANCE		200	200	
Total Allocated Additions:		<u>200</u>	<u>200</u>	200
BLDG DEPN	328,663			
LAND IMPR DEPN	1,840			
101-261 INFRA DEPN	18,259			
Total Departmental Cost Adjustments:	<u>348,762</u>			348,762
Total To Be Allocated:	<u><u>348,762</u></u>	<u><u>200</u></u>	<u><u>348,962</u></u>	



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BLDG DEPN**

	Total	General & Admin	261 CTHSE BLDG	263 HUMAN SVCS	270 SVCS BLDG
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
BLDG DEPN	328,663	0	117,629	109,234	101,800
LAND IMPR DEPN	1,840	0	1,840	0	0
101-261 INFRA DEPN	18,259	0	18,259	0	0
Functional Cost	348,762	0	137,728	109,234	101,800
<b>Allocation Step 1</b>					
1st Allocation	348,762	0	137,728	109,234	101,800
<b>Allocation Step 2</b>					
Inbound- All Others	200	0	66	67	67
2nd Allocation	200	0	66	67	67
<b>Total For 0010 BLDG DEPN</b>					
Total Allocated	348,962	0	137,794	109,301	101,867



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BLDG DEPN**

Activity - 261 CTHSE BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-131 CIR CT	10,804	19.4219	26,748		26,748	10	26,758
101-136 DIST CT	9,800	17.6170	24,264		24,264	12	24,276
101-141 FOC	4,034	7.2517	9,988		9,988	5	9,993
101-148 PROB CT	6,563	11.7980	16,249		16,249	8	16,257
101-149 FAMILY CT	3,431	6.1678	8,495		8,495	4	8,499
101-151 PROB-CIR	1,548	2.7828	3,833		3,833	2	3,835
101-152 PROB-DC	1,458	2.6210	3,610		3,610	2	3,612
101-172 ADMIN	686	1.2332	1,698		1,698	1	1,699
101-201 FINANCE	1,202	2.1608	2,976		2,976	1	2,977
101-215 CLERK	2,413	4.3377	5,974		5,974	3	5,977
101-225 EQUALIZTN	2,169	3.8991	5,370		5,370	3	5,373
101-229 PROS ATTY	4,800	8.6287	11,884		11,884	6	11,890
101-236 REG DEEDS	2,196	3.9477	5,437		5,437	3	5,440
101-253 TREASURER	2,607	4.6865	6,455		6,455	3	6,458
101-275 DRAIN	1,359	2.4430	3,365		3,365	2	3,367
OTHER	558	1.0031	1,382		1,382	1	1,383
SubTotal	55,628	100.0000	137,728		137,728	66	137,794
Total	55,628	100.0000	137,728		137,728	66	137,794

Allocation Basis: 261 COURTHOUSE USABLE SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FACILITIES MANAGEMENT



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BLDG DEPN**

Activity - 263 HUMAN SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-257 COOP EXT	1,306	3.4740	3,795		3,795	2	3,797
208.0-XXX PARKS	563	1.4976	1,636		1,636	1	1,637
221.0-XXX HTL SPACE	10,310	27.4246	29,957		29,957	18	29,975
290.0-670 DHS SPACE	17,012	45.2517	49,430		49,430	31	49,461
294.0-683 VETERANS	966	2.5696	2,807		2,807	2	2,809
295.0-672 COA	716	1.9046	2,080		2,080	1	2,081
MICHIGAN WORKS	5,383	14.3188	15,641		15,641	10	15,651
COUNTY FITNESS CTR	1,338	3.5591	3,888		3,888	2	3,890
SubTotal	37,594	100.0000	109,234		109,234	67	109,301
Total	37,594	100.0000	109,234		109,234	67	109,301

Allocation Basis: 263 HUMAN SVCS USABLE SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FACILITIES MANAGEMENT

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BLDG DEPN**

Activity - 270 SVCS BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-172 ADMIN	527	2.4549	2,499		2,499	2	2,501
101-201 FINANCE	400	1.8633	1,897		1,897	1	1,898
101-225 EQUALIZTN	1,275	5.9393	6,046		6,046	4	6,050
101-226 PERSONNEL	400	1.8633	1,897		1,897	1	1,898
101-259 NETWK/PHONE	2,410	11.2265	11,429		11,429	8	11,437
101-265 FAC MGMT	2,134	9.9408	10,120		10,120	7	10,127
101-303 WEMET	650	3.0279	3,082		3,082	2	3,084
222.X-649 MH SPACE	13,671	63.6840	64,830		64,830	42	64,872
SubTotal	21,467	100.0000	101,800		101,800	67	101,867
Total	21,467	100.0000	101,800		101,800	67	101,867

Allocation Basis: 270 SERVICES BLDG USABLE SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FACILITIES MANAGEMENT



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department BLDG DEPN**

Receiving Department	Total	261 CTHSE BLDG	263 HUMAN SVCS	270 SVCS BLDG
101-131 CIR CT	26,758	26,758	0	0
101-136 DIST CT	24,276	24,276	0	0
101-141 FOC	9,993	9,993	0	0
101-148 PROB CT	16,257	16,257	0	0
101-149 FAMILY CT	8,499	8,499	0	0
101-151 PROB-CIR	3,835	3,835	0	0
101-152 PROB-DC	3,612	3,612	0	0
101-172 ADMIN	4,200	1,699	0	2,501
101-201 FINANCE	4,875	2,977	0	1,898
101-215 CLERK	5,977	5,977	0	0
101-225 EQUALIZTN	11,423	5,373	0	6,050
101-226 PERSONNEL	1,898	0	0	1,898
101-229 PROS ATTY	11,890	11,890	0	0
101-236 REG DEEDS	5,440	5,440	0	0
101-253 TREASURER	6,458	6,458	0	0
101-257 COOP EXT	3,797	0	3,797	0
101-259 NETWK/PHONE	11,437	0	0	11,437
101-265 FAC MGMT	10,127	0	0	10,127
101-275 DRAIN	3,367	3,367	0	0
101-303 WEMET	3,084	0	0	3,084
208.0-XXX PARKS	1,637	0	1,637	0
221.0-XXX HTL SPACE	29,975	0	29,975	0
222.X-649 MH SPACE	64,872	0	0	64,872
290.0-670 DHS SPACE	49,461	0	49,461	0
294.0-683 VETERANS	2,809	0	2,809	0
295.0-672 COA	2,081	0	2,081	0
MICHIGAN WORKS	15,651	0	15,651	0
COUNTY FITNESS CTR	3,890	0	3,890	0
OTHER	1,383	1,383	0	0



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department BLDG DEPN**

Receiving Department	Total	261 CTHSE BLDG	263 HUMAN SVCS	270 SVCS BLDG
Direct Billed	0	0	0	0
<b>Total</b>	<u>348,962</u>	<u>137,794</u>	<u>109,301</u>	<u>101,867</u>



**ALLEGAN COUNTY, MICHIGAN  
EQUIPMENT DEPRECIATION  
NATURE AND EXTENT OF SERVICES**

This schedule has been created to distribute a use charge to all central service departments.

Capital equipment purchases made for specific departments and common areas within facilities. The cost of depreciation for the identified specific equipment has been allocated to the benefiting departments within this schedule. These purchases did not include any equipment donated or borne directly or indirectly by the Federal Government by charges to Federal grant programs.

Compensation for this service is allowable under, 2 CFR Part 225.

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department EQUIP DEPN**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
101-201 FINANCE		200	200	
Total Allocated Additions:		<u>200</u>	<u>200</u>	200
EQUIPMENT USE CHARG	89,961			
Total Departmental Cost Adjustments:	<u>89,961</u>			89,961
Total To Be Allocated:	<u><u>89,961</u></u>	<u><u>200</u></u>	<u><u>90,161</u></u>	



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department EQUIP DEPN**

	Total	General & Admin	EQUIP USE CHG
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	0	0	0
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
EQUIPMENT USE CHARG	89,961	0	89,961
Functional Cost	89,961	0	89,961
<b>Allocation Step 1</b>			
1st Allocation	89,961	0	89,961
<b>Allocation Step 2</b>			
Inbound- All Others	200	0	200
2nd Allocation	200	0	200
<b>Total For 0020 EQUIP DEPN</b>			
Total Allocated	90,161	0	90,161



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EQUIP DEPN**

Activity - EQUIP USE CHG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-259 NETWK/PHONE	86,802	96.4885	86,802		86,802	193	86,995
101-265 FAC MGMT	1,347	1.4973	1,347		1,347	3	1,350
292.1-664 JUV DETENTN	1,812	2.0142	1,812		1,812	4	1,816
SubTotal	89,961	100.0000	89,961		89,961	200	90,161
Total	89,961	100.0000	89,961		89,961	200	90,161

Allocation Basis: DOLLAR AMOUNT OF EQUIPMENT PURCHASES BY DEPT  
 Allocation Source: FINANCIAL STATEMENTS

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department EQUIP DEPN**

Receiving Department	Total	EQUIP USE CHG
101-259 NETWK/PHONE	86,995	86,995
101-265 FAC MGMT	1,350	1,350
292.1-664 JUV DETENTN	1,816	1,816
Direct Billed	0	0
<b>Total</b>	<b>90,161</b>	<b>90,161</b>



**ALLEGAN COUNTY, MICHIGAN  
BOARD OF COMMISSIONERS  
NATURE AND EXTENT OF SERVICES**

The Allegan County Board of Commissioners serves in both the legislative and executive capacities for the operation to County government. The Board makes all general County policies, and through its committee structure, provides administrative direction.

**Legal Services** - included in the Board of Commissioner's line item expenditures are costs relating to corporation counsel services. Allegan County incurs legal expenses for formal and informal legal opinions and defending departments on legal actions that may be bought 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 or 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. These costs are allowable under, 2 CFR Part 225. The costs have been allocated within this schedule based on the dollar amount of expenditures by department. This basis has been used since it reflects the level of activity, which directly relates to the exposure to the County of adverse effects resulting from managerial decisions.

**General Government** - the remaining activities for the Board of Commissioner's office are considered to be general government in nature and have not been allocated in this plan.



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-101 BOC**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	482,988			482,988
101-101 BOC		2,486	2,486	
101-172 ADMIN		3,643	3,643	
101-201 FINANCE		4,032	4,032	
101-202 AUDIT		622	622	
101-226 PERSONNEL		3,209	3,209	
101-253 TREASURER		2,869	2,869	
101-259 NETWK/PHONE		8,527	8,527	
101-266 MAIL/COPY		25	25	
677 FRING PROCG		293	293	
677-087 INSURANCE		2,031	2,031	
COUNTY FITNESS CTR		84	84	
Total Allocated Additions:		<u>27,821</u>	<u>27,821</u>	<u>27,821</u>
Total To Be Allocated:	<u>482,988</u>	<u>27,821</u>		<u>510,809</u>



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-101 BOC**

	Total	General & Admin	LEGAL SVCS	GENERAL GOVT
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	125,867	0	0	125,867
FRINGE BENEFITS	97,856	0	0	97,856
<b>Other Expense &amp; Cost</b>				
727.00 OFFICE SUPPL	479	0	0	479
728.00 PRINT/BIND	336	0	0	336
810.01 LEGAL-MILLER	206,933	0	206,933	0
811.00 MEMBERSH/SUBS	24,758	0	0	24,758
861.00 TRAVEL/ROUTIN	17,213	0	0	17,213
861.01 ED/TRAINING/CON	1,044	0	0	1,044
861.03 TRAINING/REGIS	2,740	0	0	2,740
941.00 PROPTY RENTL	371	0	0	371
941.00 BLDG RENTAL	800	0	0	800
967.00 SPEC PROJECTS	4,591	0	0	4,591
<b>Departmental Totals</b>				
Total Expenditures	482,988	0	206,933	276,055
<b>Deductions</b>				
Total Deductions	0	0	0	0
Functional Cost	482,988	0	206,933	276,055
<b>Allocation Step 1</b>				
Unallocated Costs	( 276,055)	0	0	( 276,055)
1st Allocation	206,933	0	206,933	0
<b>Allocation Step 2</b>				
Inbound- All Others	27,821	27,821	0	0
Reallocate Admin Costs		( 27,821)	11,920	15,901
Unallocated Costs	( 15,901)	0	0	( 15,901)
2nd Allocation	11,920	0	11,920	0



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-101 BOC**

	Total	General & Admin	LEGAL SVCS	GENERAL GOVT
Total For 0101 101-101 BOC				
Total Allocated	218,853	0	218,853	0



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-101 BOC**

Activity - LEGAL SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-101 BOC	482.98	1.2013	2,486		2,486		2,486
101-131 CIR CT	1,010.10	2.5123	5,199		5,199	303	5,502
101-136 DIST CT	1,466.40	3.6472	7,547		7,547	440	7,987
101-141 FOC	1,253.89	3.1186	6,454		6,454	376	6,830
101-147 JURY BD	9.13	0.0227	47		47	3	50
101-148 PROB CT	396.40	0.9859	2,040		2,040	119	2,159
101-149 FAMILY CT	641.40	1.5953	3,301		3,301	192	3,493
101-150 GUARDIAN	32.58	0.0810	168		168	10	178
101-151 PROB-CIR	5.84	0.0145	30		30	2	32
101-152 PROB-DC	454.27	1.1298	2,338		2,338	136	2,474
101-166 FAMILY	8.33	0.0207	43		43	2	45
101-172 ADMIN	297.54	0.7400	1,531		1,531	89	1,620
101-191 ELECTIONS	102.85	0.2558	529		529	31	560
101-201 FINANCE	333.33	0.8291	1,716		1,716	100	1,816
101-202 AUDIT	50.75	0.1262	261		261	15	276
101-215 CLERK	582.90	1.4498	3,000		3,000	175	3,175
101-225 EQUALIZTN	438.91	1.0916	2,259		2,259	132	2,391
101-226 PERSONNEL	394.16	0.9803	2,029		2,029	118	2,147
101-228 CRIM VICTM	117.49	0.2922	605		605	35	640
101-229 PROS ATTY	1,260.49	3.1351	6,487		6,487	378	6,865
101-236 REG DEEDS	284.34	0.7072	1,463		1,463	85	1,548
101-253 TREASURER	475.98	1.1838	2,450		2,450	143	2,593
101-257 COOP EXT	64.55	0.1605	332		332	19	351
101-258 PROJ MGMT	171.27	0.4260	881		881	51	932
101-259 NETWK/PHONE	1,207.34	3.0029	6,214		6,214	362	6,576



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-101 BOC**

Activity - LEGAL SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-260 FM ANIMAL	42.85	0.1066	221		221	13	234
101-261 FM CTHSE	310.94	0.7734	1,600		1,600	93	1,693
101-262 FM 911 EOC	141.06	0.3508	726		726	42	768
101-263 FM HUM SV	248.34	0.6177	1,278		1,278	75	1,353
101-264 MCF BLDG	321.91	0.8006	1,657		1,657	97	1,754
101-265 FAC MGMT	598.53	1.4886	3,081		3,081	180	3,261
101-266 MAIL/COPY	166.56	0.4143	857		857	50	907
101-267 MH CONNECT	16.03	0.0399	83		83	5	88
101-268 MH ADMIN	24.62	0.0612	127		127	7	134
101-269 JAIL BLDG	540.01	1.3431	2,779		2,779	162	2,941
101-270 CO SVCS	113.68	0.2827	585		585	34	619
101-272 DUMONT LK	45.80	0.1139	236		236	14	250
101-273 YOUTH HOME	149.34	0.3714	769		769	45	814
101-275 DRAIN	364.75	0.9072	1,877		1,877	109	1,986
101-291 RECORD MGT	98.04	0.2438	505		505	29	534
101-301 SHERIFF	4,308.92	10.7170	22,177		22,177	1,293	23,470
101-303 WEMET	98.20	0.2442	505		505	29	534
101-304/305 SCAT	307.53	0.7649	1,583		1,583	92	1,675
101-314 RESERVES	63.83	0.1588	329		329	19	348
101-315 DETECTIVE	615.64	1.5312	3,169		3,169	185	3,354
101-316 SECURITY	131.46	0.3270	677		677	39	716
101-325 RADIO	15.58	0.0388	80		80	5	85
101-331 MARINE	138.67	0.3449	714		714	42	756
101-351 JAIL	3,441.78	8.5603	17,714		17,714	1,033	18,747
101-352 INMATE PROG	213.59	0.5312	1,099		1,099	64	1,163
101-403 LAND	69.95	0.1740	360		360	21	381



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-101 BOC**

Activity - LEGAL SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-426 EMERG MGT	119.16	0.2964	613		613	36	649
101-427 LEPC	27.20	0.0677	140		140	8	148
101-430 ANIMAL	104.20	0.2592	536		536	31	567
101-441 DPW	12.02	0.0299	62		62	4	66
101-448 REMONUMTN	100.65	0.2503	518		518	30	548
101-630 SUB ABUSE	25.00	0.0622	129		129	8	137
101-636 COM DISEAS	0.64	0.0016	3		3		3
101-648 MED EXAM	177.61	0.4417	914		914	53	967
101-681 VETS BURIAL	77.62	0.1931	399		399	23	422
101-728 ECON DEV	50.00	0.1244	257		257	15	272
208.0-XXX PARKS	317.52	0.7897	1,634		1,634	95	1,729
211.0-326 CENT DISP	2,668.07	6.6360	13,732		13,732	801	14,533
221.0-XXX HEALTH	3,739.99	9.3020	19,249		19,249	1,122	20,371
222.X-649 MH	697.48	1.7348	3,590		3,590	209	3,799
230.0-676 TRANSPORTN	1,609.12	4.0022	8,282		8,282	483	8,765
263.0-426 PALISADES	19.30	0.0480	99		99	6	105
264.0-362 LOCAL CORR	13.08	0.0325	67		67	4	71
265.0-301 DRUG LAW	35.93	0.0894	185		185	11	196
266.0-320 SHER TRAING	13.56	0.0337	70		70	4	74
271.0-201 GRANT ADM	29.04	0.0722	149		149	9	158
279.0 GRANTS	490.94	1.2211	2,527		2,527	147	2,674
280.X-301 RD PATROL	746.14	1.8558	3,840		3,840	224	4,064
292.1 CHILD CARE	4,608.13	11.4612	23,718		23,718	1,387	25,105
293.0-681 SOLDIERS	91.61	0.2279	471		471	27	498
294.0-683 VETERANS	14.94	0.0372	77		77	4	81
512.0-671 MCF	144.19	0.3586	742		742	43	785



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-101 BOC**

Activity - LEGAL SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
639.0-275 DRAIN REV	142.29	0.3539	732		732	43	775
SubTotal	<u>40,206.26</u>	<u>100.0000</u>	<u>206,933</u>		<u>206,933</u>	<u>11,920</u>	<u>218,853</u>
Total	<u><u>40,206.26</u></u>	<u><u>100.0000</u></u>	<u><u>206,933</u></u>		<u><u>206,933</u></u>	<u><u>11,920</u></u>	<u><u>218,853</u></u>

Allocation Basis: DOLLAR AMOUNT OF EXPENDITURES BY BENEFITTING DEPT  
 Allocation Source: ANNUAL AUDIT

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-101 BOC**

Receiving Department	Total	LEGAL SVCS
101-101 BOC	2,486	2,486
101-131 CIR CT	5,502	5,502
101-136 DIST CT	7,987	7,987
101-141 FOC	6,830	6,830
101-147 JURY BD	50	50
101-148 PROB CT	2,159	2,159
101-149 FAMILY CT	3,493	3,493
101-150 GUARDIAN	178	178
101-151 PROB-CIR	32	32
101-152 PROB-DC	2,474	2,474
101-166 FAMILY	45	45
101-172 ADMIN	1,620	1,620
101-191 ELECTIONS	560	560
101-201 FINANCE	1,816	1,816
101-202 AUDIT	276	276
101-215 CLERK	3,175	3,175
101-225 EQUALIZTN	2,391	2,391
101-226 PERSONNEL	2,147	2,147
101-228 CRIM VICTM	640	640
101-229 PROS ATTY	6,865	6,865
101-236 REG DEEDS	1,548	1,548
101-253 TREASURER	2,593	2,593
101-257 COOP EXT	351	351
101-258 PROJ MGMT	932	932
101-259 NETWK/PHONE	6,576	6,576
101-260 FM ANIMAL	234	234
101-261 FM CTHSE	1,693	1,693
101-262 FM 911 EOC	768	768
101-263 FM HUM SV	1,353	1,353
101-264 MCF BLDG	1,754	1,754
101-265 FAC MGMT	3,261	3,261
101-266 MAIL/COPY	907	907
101-267 MH CONNECT	88	88





**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-101 BOC**

Receiving Department	Total	LEGAL SVCS
101-268 MH ADMIN	134	134
101-269 JAIL BLDG	2,941	2,941
101-270 CO SVCS	619	619
101-272 DUMONT LK	250	250
101-273 YOUTH HOME	814	814
101-275 DRAIN	1,986	1,986
101-291 RECORD MGT	534	534
101-301 SHERIFF	23,470	23,470
101-303 WEMET	534	534
101-304/305 SCAT	1,675	1,675
101-314 RESERVES	348	348
101-315 DETECTIVE	3,354	3,354
101-316 SECURITY	716	716
101-325 RADIO	85	85
101-331 MARINE	756	756
101-351 JAIL	18,747	18,747
101-352 INMATE PROG	1,163	1,163
101-403 LAND	381	381
101-426 EMERG MGT	649	649
101-427 LEPC	148	148
101-430 ANIMAL	567	567
101-441 DPW	66	66
101-448 REMONUMTN	548	548
101-630 SUB ABUSE	137	137
101-636 COM DISEAS	3	3
101-648 MED EXAM	967	967
101-681 VETS BURIAL	422	422
101-728 ECON DEV	272	272
208.0-XXX PARKS	1,729	1,729
211.0-326 CENT DISP	14,533	14,533
221.0-XXX HEALTH	20,371	20,371
222.X-649 MH	3,799	3,799
230.0-676 TRANSPORTN	8,765	8,765



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-101 BOC**

Receiving Department	Total	LEGAL SVCS
263.0-426 PALISADES	105	105
264.0-362 LOCAL CORR	71	71
265.0-301 DRUG LAW	196	196
266.0-320 SHER TRAINING	74	74
271.0-201 GRANT ADM	158	158
279.0 GRANTS	2,674	2,674
280.X-301 RD PATROL	4,064	4,064
292.1 CHILD CARE	25,105	25,105
293.0-681 SOLDIERS	498	498
294.0-683 VETERANS	81	81
512.0-671 MCF	785	785
639.0-275 DRAIN REV	775	775
Direct Billed	0	0
<b>Total</b>	<b>218,853</b>	<b>218,853</b>



**ALLEGAN COUNTY, MICHIGAN  
ADMINISTRATION  
NATURE AND EXTENT OF SERVICES**

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 services, including the monitoring and implementation of personnel policies, union and nonunion 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. Compensation for this service is allowable under, 2 CFR Part 225.

The Administrator's office is responsible for the overall coordination of the departments with various problems which arise during the normal course of daily operations, such as a problem 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 heads.

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 that the County receives the best

**ALLEGAN COUNTY, MICHIGAN  
ADMINISTRATION  
NATURE AND EXTENT OF SERVICES**

value for the insurance coverage, and policy change due to increased assets (a new building, etc.) or employee contract agreements. The cost of the administration services provided to all County departments has been distributed in this plan based on the dollar amount of expenditures by department. This base best reflects the level of administration required by department.

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 this service department. This procedure provides for an appropriate allocation of all service department charges.

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

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-172 ADMIN**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	297,546			297,546
BLDG DEPN	4,197	3	4,200	
101-101 BOC	1,531	89	1,620	
101-172 ADMIN		2,244	2,244	
101-201 FINANCE		3,409	3,409	
101-202 AUDIT		383	383	
101-226 PERSONNEL		4,147	4,147	
101-253 TREASURER		1,823	1,823	
101-259 NETWK/PHONE		13,693	13,693	
101-261 FM CTHSE		4,623	4,623	
101-266 MAIL/COPY		269	269	
101-270 CO SVCS		4,262	4,262	
101-316 SECURITY		1,786	1,786	
677 FRING PROCG		471	471	
677-087 INSURANCE		1,429	1,429	
COUNTY FITNESS CTR		135	135	
Total Allocated Additions:	5,728	38,766	44,494	44,494
Total To Be Allocated:	303,274	38,766		342,040



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-172 ADMIN**

	Total	General & Admin	COUNTY ADMIN
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	202,695	0	202,695
FRINGE BENEFITS	85,435	0	85,435
<b>Other Expense &amp; Cost</b>			
727.00 OFFICE SUPPL	896	0	896
728.00 PRINTG/BINDG	0	0	0
748.00 GAS/OIL/GREAS	144	0	144
811.00 MEMBERSH/SUB	100	0	100
818.00 OTHR CONTRAC	4,843	0	4,843
861.00 TRAVEL	1,445	0	1,445
861.01 ED/TR/CON	888	0	888
861.03 TRAIN/REGISTR	861	0	861
934.00 OFC EQ R&M	239	0	239
<b>Departmental Totals</b>			
Total Expenditures	297,546	0	297,546
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	297,546	0	297,546
<b>Allocation Step 1</b>			
Inbound- All Others	5,728	0	5,728
1st Allocation	303,274	0	303,274
<b>Allocation Step 2</b>			
Inbound- All Others	38,766	0	38,766
2nd Allocation	38,766	0	38,766
<b>Total For 0172 101-172 ADMIN</b>			
Total Allocated	342,040	0	342,040



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-172 ADMIN**

Activity - COUNTY ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-101 BOC	482.98	1.2013	3,643		3,643		3,643
101-131 CIR CT	1,010.10	2.5123	7,619		7,619	993	8,612
101-136 DIST CT	1,466.40	3.6472	11,061		11,061	1,442	12,503
101-141 FOC	1,253.89	3.1186	9,458		9,458	1,233	10,691
101-147 JURY BD	9.13	0.0227	69		69	9	78
101-148 PROB CT	396.40	0.9859	2,990		2,990	390	3,380
101-149 FAMILY CT	641.40	1.5953	4,838		4,838	631	5,469
101-150 GUARDIAN	32.58	0.0810	246		246	32	278
101-151 PROB-CIR	5.84	0.0145	44		44	6	50
101-152 PROB-DC	454.27	1.1298	3,427		3,427	447	3,874
101-166 FAMILY	8.33	0.0207	63		63	8	71
101-172 ADMIN	297.54	0.7400	2,244		2,244		2,244
101-191 ELECTIONS	102.85	0.2558	776		776	101	877
101-201 FINANCE	333.33	0.8291	2,514		2,514	328	2,842
101-202 AUDIT	50.75	0.1262	383		383	50	433
101-215 CLERK	582.90	1.4498	4,397		4,397	573	4,970
101-225 EQUALIZTN	438.91	1.0916	3,311		3,311	432	3,743
101-226 PERSONNEL	394.16	0.9803	2,973		2,973	388	3,361
101-228 CRIM VICTM	117.49	0.2922	886		886	116	1,002
101-229 PROS ATTY	1,260.49	3.1351	9,508		9,508	1,239	10,747
101-236 REG DEEDS	284.34	0.7072	2,145		2,145	280	2,425
101-253 TREASURER	475.98	1.1838	3,590		3,590	468	4,058
101-257 COOP EXT	64.55	0.1605	487		487	63	550
101-258 PROJ MGMT	171.27	0.4260	1,292		1,292	168	1,460
101-259 NETWK/PHONE	1,207.34	3.0029	9,107		9,107	1,187	10,294



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-172 ADMIN**

Activity - COUNTY ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-260 FM ANIMAL	42.85	0.1066	323		323	42	365
101-261 FM CTHSE	310.94	0.7734	2,345		2,345	306	2,651
101-262 FM 911 EOC	141.06	0.3508	1,064		1,064	139	1,203
101-263 FM HUM SV	248.34	0.6177	1,873		1,873	244	2,117
101-264 MCF BLDG	321.91	0.8006	2,428		2,428	317	2,745
101-265 FAC MGMT	598.53	1.4886	4,515		4,515	589	5,104
101-266 MAIL/COPY	166.56	0.4143	1,256		1,256	164	1,420
101-267 MH CONNECT	16.03	0.0399	121		121	16	137
101-268 MH ADMIN	24.62	0.0612	186		186	24	210
101-269 JAIL BLDG	540.01	1.3431	4,073		4,073	531	4,604
101-270 CO SVCS	113.68	0.2827	857		857	112	969
101-272 DUMONT LK	45.80	0.1139	345		345	45	390
101-273 YOUTH HOME	149.34	0.3714	1,126		1,126	147	1,273
101-275 DRAIN	364.75	0.9072	2,751		2,751	359	3,110
101-291 RECORD MGT	98.04	0.2438	740		740	96	836
101-301 SHERIFF	4,308.92	10.7170	32,502		32,502	4,237	36,739
101-303 WEMET	98.20	0.2442	741		741	97	838
101-304/305 SCAT	307.53	0.7649	2,320		2,320	302	2,622
101-314 RESERVES	63.83	0.1588	481		481	63	544
101-315 DETECTIVE	615.64	1.5312	4,644		4,644	605	5,249
101-316 SECURITY	131.46	0.3270	992		992	129	1,121
101-325 RADIO	15.58	0.0388	118		118	15	133
101-331 MARINE	138.67	0.3449	1,046		1,046	136	1,182
101-351 JAIL	3,441.78	8.5603	25,961		25,961	3,384	29,345
101-352 INMATE PROG	213.59	0.5312	1,611		1,611	210	1,821
101-403 LAND	69.95	0.1740	528		528	69	597





**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-172 ADMIN**

Activity - COUNTY ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-426 EMERG MGT	119.16	0.2964	899		899	117	1,016
101-427 LEPC	27.20	0.0677	205		205	27	232
101-430 ANIMAL	104.20	0.2592	786		786	102	888
101-441 DPW	12.02	0.0299	91		91	12	103
101-448 REMONUMTN	100.65	0.2503	759		759	99	858
101-630 SUB ABUSE	25.00	0.0622	189		189	25	214
101-636 COM DISEAS	0.64	0.0016	5		5	1	6
101-648 MED EXAM	177.61	0.4417	1,340		1,340	175	1,515
101-681 VETS BURIAL	77.62	0.1931	585		585	76	661
101-728 ECON DEV	50.00	0.1244	377		377	49	426
208.0-XXX PARKS	317.52	0.7897	2,395		2,395	312	2,707
211.0-326 CENT DISP	2,668.07	6.6360	20,125		20,125	2,623	22,748
221.0-XXX HEALTH	3,739.99	9.3020	28,211		28,211	3,677	31,888
222.X-649 MH	697.48	1.7348	5,261		5,261	686	5,947
230.0-676 TRANSPORTN	1,609.12	4.0022	12,138		12,138	1,582	13,720
263.0-426 PALISADES	19.30	0.0480	146		146	19	165
264.0-362 LOCAL CORR	13.08	0.0325	99		99	13	112
265.0-301 DRUG LAW	35.93	0.0894	271		271	35	306
266.0-320 SHER TRAING	13.56	0.0337	102		102	13	115
271.0-201 GRANT ADM	29.04	0.0722	219		219	29	248
279.0 GRANTS	490.94	1.2211	3,703		3,703	483	4,186
280.X-301 RD PATROL	746.14	1.8558	5,628		5,628	734	6,362
292.1 CHILD CARE	4,608.13	11.4612	34,757		34,757	4,528	39,285
293.0-681 SOLDIERS	91.61	0.2279	691		691	90	781
294.0-683 VETERANS	14.94	0.0372	113		113	15	128
512.0-671 MCF	144.19	0.3586	1,088		1,088	142	1,230



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-172 ADMIN**

Activity - COUNTY ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
639.0-275 DRAIN REV	142.29	0.3539	1,073		1,073	140	1,213
SubTotal	<u>40,206.26</u>	<u>100.0000</u>	<u>303,274</u>		<u>303,274</u>	<u>38,766</u>	<u>342,040</u>
Total	<u><u>40,206.26</u></u>	<u><u>100.0000</u></u>	<u><u>303,274</u></u>		<u><u>303,274</u></u>	<u><u>38,766</u></u>	<u><u>342,040</u></u>

Allocation Basis: DOLLAR AMOUNT OF EXPENDITURES BY BENEFITTING DEPT  
 Allocation Source: ANNUAL AUDIT

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-172 ADMIN**

Receiving Department	Total	COUNTY ADMIN
101-101 BOC	3,643	3,643
101-131 CIR CT	8,612	8,612
101-136 DIST CT	12,503	12,503
101-141 FOC	10,691	10,691
101-147 JURY BD	78	78
101-148 PROB CT	3,380	3,380
101-149 FAMILY CT	5,469	5,469
101-150 GUARDIAN	278	278
101-151 PROB-CIR	50	50
101-152 PROB-DC	3,874	3,874
101-166 FAMILY	71	71
101-172 ADMIN	2,244	2,244
101-191 ELECTIONS	877	877
101-201 FINANCE	2,842	2,842
101-202 AUDIT	433	433
101-215 CLERK	4,970	4,970
101-225 EQUALIZTN	3,743	3,743
101-226 PERSONNEL	3,361	3,361
101-228 CRIM VICTM	1,002	1,002
101-229 PROS ATTY	10,747	10,747
101-236 REG DEEDS	2,425	2,425
101-253 TREASURER	4,058	4,058
101-257 COOP EXT	550	550
101-258 PROJ MGMT	1,460	1,460
101-259 NETWK/PHONE	10,294	10,294
101-260 FM ANIMAL	365	365
101-261 FM CTHSE	2,651	2,651
101-262 FM 911 EOC	1,203	1,203
101-263 FM HUM SV	2,117	2,117
101-264 MCF BLDG	2,745	2,745
101-265 FAC MGMT	5,104	5,104
101-266 MAIL/COPY	1,420	1,420
101-267 MH CONNECT	137	137



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-172 ADMIN**

Receiving Department	Total	COUNTY ADMIN
101-268 MH ADMIN	210	210
101-269 JAIL BLDG	4,604	4,604
101-270 CO SVCS	969	969
101-272 DUMONT LK	390	390
101-273 YOUTH HOME	1,273	1,273
101-275 DRAIN	3,110	3,110
101-291 RECORD MGT	836	836
101-301 SHERIFF	36,739	36,739
101-303 WEMET	838	838
101-304/305 SCAT	2,622	2,622
101-314 RESERVES	544	544
101-315 DETECTIVE	5,249	5,249
101-316 SECURITY	1,121	1,121
101-325 RADIO	133	133
101-331 MARINE	1,182	1,182
101-351 JAIL	29,345	29,345
101-352 INMATE PROG	1,821	1,821
101-403 LAND	597	597
101-426 EMERG MGT	1,016	1,016
101-427 LEPC	232	232
101-430 ANIMAL	888	888
101-441 DPW	103	103
101-448 REMONUMTN	858	858
101-630 SUB ABUSE	214	214
101-636 COM DISEAS	6	6
101-648 MED EXAM	1,515	1,515
101-681 VETS BURIAL	661	661
101-728 ECON DEV	426	426
208.0-XXX PARKS	2,707	2,707
211.0-326 CENT DISP	22,748	22,748
221.0-XXX HEALTH	31,888	31,888
222.X-649 MH	5,947	5,947
230.0-676 TRANSPORTN	13,720	13,720



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-172 ADMIN**

Receiving Department	Total	COUNTY ADMIN
263.0-426 PALISADES	165	165
264.0-362 LOCAL CORR	112	112
265.0-301 DRUG LAW	306	306
266.0-320 SHER TRAINING	115	115
271.0-201 GRANT ADM	248	248
279.0 GRANTS	4,186	4,186
280.X-301 RD PATROL	6,362	6,362
292.1 CHILD CARE	39,285	39,285
293.0-681 SOLDIERS	781	781
294.0-683 VETERANS	128	128
512.0-671 MCF	1,230	1,230
639.0-275 DRAIN REV	1,213	1,213
Direct Billed	0	0
<b>Total</b>	<b>342,040</b>	<b>342,040</b>



**ALLEGAN COUNTY, MICHIGAN  
FINANCE  
NATURE AND EXTENT OF SERVICES**

The Allegan County Finance department provides various accounting services to County departments and grant programs. Wages have been allocated to functions based on actual employee(s) assigned.

**Accounting/Finance** - The County Finance Director is responsible for the County's accounting and budget system. In developing and evaluating the County's accounting system, consideration is given to the adequacy of internal accounting and budgetary controls which are designed to provide reasonable, but not absolute, assurance regarding safeguarding of assets from unauthorized use or disposition, the reliability and timeliness of financial records for preparing financial statements, maintaining accountability of assets, and providing information for managerial decision making. Costs for this service have been distributed to all County departments. The basis of allocation is the number of transactions by department. Each transaction received essentially the same type and level of service.

Compensation for this service is allowable under, 2 CFR Part 225.

**Personnel Payroll** – Some costs relating to the processing of the County's payroll have been allocated to departments based on dollar amount of regular wages by department.

**Cost Plan** - The cost relating to the preparation of the Central Service Cost Allocation Plan prepared by MAXIMUS, Inc. has been allocated within this schedule based on the percentage of time spent by department.

**ALLEGAN COUNTY, MICHIGAN  
FINANCE  
NATURE AND EXTENT OF SERVICES**

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 this service department. This procedure provides for an appropriate allocation of all service department charges.

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

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-201 FINANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	333,334			333,334
818.00 OTHR CONTRAC	( 10,000)			
Total Deductions:	<u>( 10,000)</u>			( 10,000)
BLDG DEPN	4,873	2	4,875	
101-101 BOC	1,716	100	1,816	
101-172 ADMIN	2,514	328	2,842	
101-201 FINANCE		3,618	3,618	
101-202 AUDIT		429	429	
101-226 PERSONNEL		4,478	4,478	
101-253 TREASURER		1,989	1,989	
101-259 NETWK/PHONE		15,132	15,132	
101-261 FM CTHSE		8,100	8,100	
101-266 MAIL/COPY		17	17	
101-270 CO SVCS		3,235	3,235	
101-316 SECURITY		3,129	3,129	
677 FRING PROCG		520	520	
677-087 INSURANCE		1,402	1,402	
COUNTY FITNESS CTR		150	150	
Total Allocated Additions:	<u>9,103</u>	<u>42,629</u>	<u>51,732</u>	51,732
Total To Be Allocated:	<u><u>332,437</u></u>	<u><u>42,629</u></u>		<u><u>375,066</u></u>





**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-201 FINANCE**

	Total	General & Admin	ACCTG/ FINANCE	COST PLAN
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	223,510	0	223,510	0
FRINGE BENEFITS	84,081	0	84,081	0
<b>Other Expense &amp; Cost</b>				
727.00 OFFICE SUPPL	2,620	0	2,620	0
811.00 MEMBERSH/SUB	685	0	685	0
*818.00 OTHR CONTRAC	10,000	10,000	0	0
818.00 COST PLAN	10,000	0	0	10,000
861.00 TRAVEL	354	0	354	0
861.01 EDUC/ROOM BD	165	0	165	0
861.02 EDUC/TRAVEL	30	0	30	0
861.03 EDUC/REGISTR	1,494	0	1,494	0
956.00 MISC	104	0	104	0
956.01 CC FEES CHGS	291	0	291	0
<b>Departmental Totals</b>				
Total Expenditures	333,334	10,000	313,334	10,000
<b>Deductions</b>				
Total Deductions	( 10,000)	( 10,000)	0	0
Functional Cost	323,334	0	313,334	10,000
<b>Allocation Step 1</b>				
Inbound- All Others	9,103	0	9,103	0
1st Allocation	332,437	0	322,437	10,000
<b>Allocation Step 2</b>				
Inbound- All Others	42,629	0	42,629	0
2nd Allocation	42,629	0	42,629	0



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-201 FINANCE**

	Total	General & Admin	ACCTG/ FINANCE	COST PLAN
Total For 0201 101-201 FINANCE				
Total Allocated	375,066	0	365,066	10,000



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-201 FINANCE**

Activity - ACCTG/ FINANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-101 BOC	450	1.1265	3,632		3,632		3,632
101-131 CIR CT	1,464	3.6650	11,817		11,817	1,604	13,421
101-136 DIST CT	642	1.6072	5,182		5,182	704	5,886
101-141 FOC	613	1.5346	4,948		4,948	672	5,620
101-147 JURY BD	67	0.1677	541		541	73	614
101-148 PROB CT	554	1.3869	4,472		4,472	607	5,079
101-149 FAMILY CT	451	1.1291	3,640		3,640	494	4,134
101-150 GUARDIAN	528	1.3218	4,262		4,262	579	4,841
101-152 PROB-DC	266	0.6659	2,147		2,147	292	2,439
101-166 FAMILY	7	0.0175	57		57	8	65
101-172 ADMIN	286	0.7160	2,309		2,309		2,309
101-191 ELECTIONS	254	0.6359	2,050		2,050	278	2,328
101-201 FINANCE	312	0.7811	2,518		2,518		2,518
101-202 AUDIT	6	0.0150	48		48	7	55
101-215 CLERK	392	0.9813	3,164		3,164	430	3,594
101-225 EQUALIZTN	323	0.8086	2,607		2,607	354	2,961
101-226 PERSONNEL	466	1.1666	3,762		3,762	511	4,273
101-228 CRIM VICTM	199	0.4982	1,606		1,606	218	1,824
101-229 PROS ATTY	422	1.0565	3,406		3,406	462	3,868
101-236 REG DEEDS	237	0.5933	1,913		1,913	260	2,173
101-253 TREASURER	300	0.7510	2,422		2,422	329	2,751
101-257 COOP EXT	10	0.0250	81		81	11	92
101-258 PROJ MGMT	30	0.0751	242		242	33	275
101-259 NETWK/PHONE	1,168	2.9240	9,428		9,428	1,280	10,708
101-260 FM ANIMAL	131	0.3280	1,057		1,057	144	1,201



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-201 FINANCE**

Activity - ACCTG/ FINANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-261 FM CTHSE	336	0.8412	2,712		2,712	368	3,080
101-262 FM 911 EOC	378	0.9463	3,051		3,051	414	3,465
101-263 FM HUM SV	323	0.8086	2,607		2,607	354	2,961
101-264 MCF BLDG	395	0.9889	3,188		3,188	433	3,621
101-265 FAC MGMT	568	1.4220	4,585		4,585	622	5,207
101-266 MAIL/COPY	233	0.5833	1,881		1,881	255	2,136
101-267 MH CONNECT	97	0.2428	783		783	106	889
101-268 MH ADMIN	103	0.2579	831		831	113	944
101-269 JAIL BLDG	1,012	2.5335	8,169		8,169	1,109	9,278
101-270 CO SVCS	163	0.4081	1,316		1,316	179	1,495
101-272 DUMONT LK	293	0.7335	2,365		2,365	321	2,686
101-273 YOUTH HOME	266	0.6659	2,147		2,147	292	2,439
101-275 DRAIN	316	0.7911	2,551		2,551	346	2,897
101-291 RECORD MGT	215	0.5382	1,735		1,735	236	1,971
101-301 SHERIFF	2,035	5.0945	16,427		16,427	2,230	18,657
101-303 WEMET	224	0.5608	1,808		1,808	245	2,053
101-304/305 SCAT	316	0.7911	2,551		2,551	346	2,897
101-314 RESERVES	132	0.3305	1,066		1,066	145	1,211
101-315 DETECTIVE	416	1.0414	3,358		3,358	456	3,814
101-316 SECURITY	86	0.2153	694		694	94	788
101-325 RADIO	35	0.0876	283		283	38	321
101-331 MARINE	261	0.6534	2,107		2,107	286	2,393
101-351 JAIL	812	2.0328	6,554		6,554	890	7,444
101-352 INMATE PROG	370	0.9263	2,987		2,987	405	3,392
101-403 LAND	199	0.4982	1,606		1,606	218	1,824
101-426 EMERG MGT	343	0.8587	2,769		2,769	376	3,145



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-201 FINANCE**

Activity - ACCTG/ FINANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-427 LEPC	187	0.4681	1,509		1,509	205	1,714
101-430 ANIMAL	395	0.9889	3,188		3,188	433	3,621
101-441 DPW	231	0.5783	1,865		1,865	253	2,118
101-448 REMONUMTN	85	0.2128	686		686	93	779
101-630 SUB ABUSE	35	0.0876	283		283	38	321
101-636 COM DISEAS	11	0.0275	89		89	12	101
101-648 MED EXAM	307	0.7686	2,478		2,478	336	2,814
101-681 VETS BURIAL	259	0.6484	2,091		2,091	284	2,375
101-728 ECON DEV	7	0.0175	57		57	8	65
201.0-449 ROAD COMM	177	0.4431	1,429		1,429	194	1,623
208.0-XXX PARKS	2,719	6.8069	21,948		21,948	2,980	24,928
211.0-326 CENT DISP	739	1.8500	5,965		5,965	810	6,775
221.0-XXX HEALTH	5,043	12.6247	40,710		40,710	5,529	46,239
222.X-649 MH	17	0.0426	137		137	19	156
230.0-676 TRANSPORTN	747	1.8701	6,030		6,030	819	6,849
255.X ANIMAL SHELTER	51	0.1277	412		412	56	468
256.0-236 AUTOMATN	234	0.5858	1,889		1,889	256	2,145
263.0-426 PALISADES	50	0.1252	404		404	55	459
264.0-362 LOCAL CORR	19	0.0476	153		153	21	174
265.0-301 DRUG LAW	18	0.0451	145		145	20	165
269.0-145 LAW LIBRARY	77	0.1928	622		622	84	706
271.0-201 GRANT ADM	4	0.0100	32		32	4	36
279.0 GRANTS	1,154	2.8890	9,315		9,315	1,265	10,580
280.X-301 RD PATROL	1,222	3.0592	9,864		9,864	1,339	11,203
290.0-670 DHS	5	0.0125	40		40	5	45
292.1 CHILD CARE	3,861	9.6658	31,166		31,166	4,231	35,397



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-201 FINANCE**

Activity - ACCTG/ FINANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
294.0-683 VETERANS	34	0.0851	274		274	37	311
295.0-672 COA	478	1.1966	3,858		3,858	524	4,382
512.0-671 MCF	172	0.4306	1,388		1,388	189	1,577
639.0-275 DRAIN REV	355	0.8887	2,866		2,866	389	3,255
677 FRING PROCG	234	0.5858	1,889		1,889	256	2,145
677-087 INSURANCE	21	0.0526	170		170	23	193
OTHER	1,492	3.7351	12,043		12,043	1,635	13,678
SubTotal	39,945	100.0000	322,437		322,437	42,629	365,066
Total	39,945	100.0000	322,437		322,437	42,629	365,066

Allocation Basis: NUMBER OF EXPENDITURE TRANSACTIONS BY DEPARTMENT

Allocation Source: GENERAL LEDGER ACCOUNTS - DETAIL REPORT

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-201 FINANCE**

Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BLDG DEPN	2.00	2.0000	200		200		200
EQUP DEPN	2.00	2.0000	200		200		200
101-101 BOC	4.00	4.0000	400		400		400
101-172 ADMIN	11.00	11.0000	1,100		1,100		1,100
101-201 FINANCE	11.00	11.0000	1,100		1,100		1,100
101-202 AUDIT	3.00	3.0000	300		300		300
101-226 PERSONNEL	12.50	12.5000	1,250		1,250		1,250
101-253 TREASURER	5.50	5.5000	550		550		550
101-259 NETWK/PHONE	11.00	11.0000	1,100		1,100		1,100
101-265 FAC MGMT	14.00	14.0000	1,400		1,400		1,400
101-266 MAIL/COPY	5.50	5.5000	550		550		550
101-270 CO SVCS	3.50	3.5000	350		350		350
101-272 DUMONT LK	2.50	2.5000	250		250		250
101-273 YOUTH HOME	2.50	2.5000	250		250		250
677 FRING PROCG	3.00	3.0000	300		300		300
677-087 INSURANCE	7.00	7.0000	700		700		700
SubTotal	100.00	100.0000	10,000		10,000		10,000
Total	100.00	100.0000	10,000		10,000		10,000

Allocation Basis: PERCENTAGE OF CONSULTANT'S TIME SPENT BY DEPARTMENT

Allocation Source: CONSULTANT'S TIME LOGS

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-201 FINANCE**

Receiving Department	Total	ACCTG/ FINANCE	COST PLAN
BLDG DEPN	200	0	200
EQUP DEPN	200	0	200
101-101 BOC	4,032	3,632	400
101-131 CIR CT	13,421	13,421	0
101-136 DIST CT	5,886	5,886	0
101-141 FOC	5,620	5,620	0
101-147 JURY BD	614	614	0
101-148 PROB CT	5,079	5,079	0
101-149 FAMILY CT	4,134	4,134	0
101-150 GUARDIAN	4,841	4,841	0
101-152 PROB-DC	2,439	2,439	0
101-166 FAMILY	65	65	0
101-172 ADMIN	3,409	2,309	1,100
101-191 ELECTIONS	2,328	2,328	0
101-201 FINANCE	3,618	2,518	1,100
101-202 AUDIT	355	55	300
101-215 CLERK	3,594	3,594	0
101-225 EQUALIZTN	2,961	2,961	0
101-226 PERSONNEL	5,523	4,273	1,250
101-228 CRIM VICTM	1,824	1,824	0
101-229 PROS ATTY	3,868	3,868	0
101-236 REG DEEDS	2,173	2,173	0
101-253 TREASURER	3,301	2,751	550
101-257 COOP EXT	92	92	0
101-258 PROJ MGMT	275	275	0
101-259 NETWK/PHONE	11,808	10,708	1,100
101-260 FM ANIMAL	1,201	1,201	0
101-261 FM CTHSE	3,080	3,080	0
101-262 FM 911 EOC	3,465	3,465	0
101-263 FM HUM SV	2,961	2,961	0
101-264 MCF BLDG	3,621	3,621	0
101-265 FAC MGMT	6,607	5,207	1,400
101-266 MAIL/COPY	2,686	2,136	550





**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-201 FINANCE**

Receiving Department	Total	ACCTG/ FINANCE	COST PLAN
101-267 MH CONNECT	889	889	0
101-268 MH ADMIN	944	944	0
101-269 JAIL BLDG	9,278	9,278	0
101-270 CO SVCS	1,845	1,495	350
101-272 DUMONT LK	2,936	2,686	250
101-273 YOUTH HOME	2,689	2,439	250
101-275 DRAIN	2,897	2,897	0
101-291 RECORD MGT	1,971	1,971	0
101-301 SHERIFF	18,657	18,657	0
101-303 WEMET	2,053	2,053	0
101-304/305 SCAT	2,897	2,897	0
101-314 RESERVES	1,211	1,211	0
101-315 DETECTIVE	3,814	3,814	0
101-316 SECURITY	788	788	0
101-325 RADIO	321	321	0
101-331 MARINE	2,393	2,393	0
101-351 JAIL	7,444	7,444	0
101-352 INMATE PROG	3,392	3,392	0
101-403 LAND	1,824	1,824	0
101-426 EMERG MGT	3,145	3,145	0
101-427 LEPC	1,714	1,714	0
101-430 ANIMAL	3,621	3,621	0
101-441 DPW	2,118	2,118	0
101-448 REMONUMTN	779	779	0
101-630 SUB ABUSE	321	321	0
101-636 COM DISEAS	101	101	0
101-648 MED EXAM	2,814	2,814	0
101-681 VETS BURIAL	2,375	2,375	0
101-728 ECON DEV	65	65	0
201.0-449 ROAD COMM	1,623	1,623	0
208.0-XXX PARKS	24,928	24,928	0
211.0-326 CENT DISP	6,775	6,775	0
221.0-XXX HEALTH	46,239	46,239	0



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-201 FINANCE**

Receiving Department	Total	ACCTG/ FINANCE	COST PLAN
222.X-649 MH	156	156	0
230.0-676 TRANSPORTN	6,849	6,849	0
255.X ANIMAL SHELTER	468	468	0
256.0-236 AUTOMATN	2,145	2,145	0
263.0-426 PALISADES	459	459	0
264.0-362 LOCAL CORR	174	174	0
265.0-301 DRUG LAW	165	165	0
269.0-145 LAW LIBRARY	706	706	0
271.0-201 GRANT ADM	36	36	0
279.0 GRANTS	10,580	10,580	0
280.X-301 RD PATROL	11,203	11,203	0
290.0-670 DHS	45	45	0
292.1 CHILD CARE	35,397	35,397	0
294.0-683 VETERANS	311	311	0
295.0-672 COA	4,382	4,382	0
512.0-671 MCF	1,577	1,577	0
639.0-275 DRAIN REV	3,255	3,255	0
677 FRING PROCG	2,445	2,145	300
677-087 INSURANCE	893	193	700
OTHER	13,678	13,678	0
Direct Billed	0	0	0
<b>Total</b>	<b>375,066</b>	<b>365,066</b>	<b>10,000</b>



**ALLEGAN COUNTY, MICHIGAN  
AUDIT  
NATURE AND EXTENT OF SERVICES**

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 Governmental Auditing Standards in order to express an opinion as to whether the financial statements are fairly stated.

**Annual Audit** - cost of the County's annual financial audit has been allocated to all departments based on the dollar amount of audited expenditures processed by department.

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 this service department. This procedure provides for an appropriate allocation of all service department charges. All applicable credits for directbilled charges are accounted for in the initial allocation.

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-202 AUDIT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	50,750			50,750
101-101 BOC	261	15	276	
101-172 ADMIN	383	50	433	
101-201 FINANCE	348	7	355	
101-202 AUDIT		65	65	
101-253 TREASURER		38	38	
677-087 INSURANCE		213	213	
Total Allocated Additions:	992	388	1,380	1,380
Total To Be Allocated:	51,742	388		52,130



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-202 AUDIT**

	Total	General & Admin	AUDIT
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Other Expense &amp; Cost</b>			
821.00 AUDIT SVCS	50,750	0	50,750
<b>Departmental Totals</b>			
Total Expenditures	50,750	0	50,750
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	50,750	0	50,750
<b>Allocation Step 1</b>			
Inbound- All Others	992	0	992
1st Allocation	51,742	0	51,742
<b>Allocation Step 2</b>			
Inbound- All Others	388	0	388
2nd Allocation	388	0	388
<b>Total For 0202 101-202 AUDIT</b>			
Total Allocated	52,130	0	52,130



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-202 AUDIT**

Activity - AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-101 BOC	482.98	1.2013	622		622		622
101-131 CIR CT	1,010.10	2.5123	1,300		1,300	10	1,310
101-136 DIST CT	1,466.40	3.6472	1,887		1,887	15	1,902
101-141 FOC	1,253.89	3.1186	1,614		1,614	12	1,626
101-147 JURY BD	9.13	0.0227	12		12		12
101-148 PROB CT	396.40	0.9859	510		510	4	514
101-149 FAMILY CT	641.40	1.5953	825		825	6	831
101-150 GUARDIAN	32.58	0.0810	42		42		42
101-151 PROB-CIR	5.84	0.0145	8		8		8
101-152 PROB-DC	454.27	1.1298	585		585	5	590
101-166 FAMILY	8.33	0.0207	11		11		11
101-172 ADMIN	297.54	0.7400	383		383		383
101-191 ELECTIONS	102.85	0.2558	132		132	1	133
101-201 FINANCE	333.33	0.8291	429		429		429
101-202 AUDIT	50.75	0.1262	65		65		65
101-215 CLERK	582.90	1.4498	750		750	6	756
101-225 EQUALIZTN	438.91	1.0916	565		565	4	569
101-226 PERSONNEL	394.16	0.9803	507		507	4	511
101-228 CRIM VICTM	117.49	0.2922	151		151	1	152
101-229 PROS ATTY	1,260.49	3.1351	1,622		1,622	13	1,635
101-236 REG DEEDS	284.34	0.7072	366		366	3	369
101-253 TREASURER	475.98	1.1838	613		613	5	618
101-257 COOP EXT	64.55	0.1605	83		83	1	84
101-258 PROJ MGMT	171.27	0.4260	220		220	2	222
101-259 NETWK/PHONE	1,207.34	3.0029	1,554		1,554	12	1,566



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-202 AUDIT**

Activity - AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-260 FM ANIMAL	42.85	0.1066	55		55		55
101-261 FM CTHSE	310.94	0.7734	400		400	3	403
101-262 FM 911 EOC	141.06	0.3508	182		182	1	183
101-263 FM HUM SV	248.34	0.6177	320		320	2	322
101-264 MCF BLDG	321.91	0.8006	414		414	3	417
101-265 FAC MGMT	598.53	1.4886	770		770	6	776
101-266 MAIL/COPY	166.56	0.4143	214		214	2	216
101-267 MH CONNECT	16.03	0.0399	21		21		21
101-268 MH ADMIN	24.62	0.0612	32		32		32
101-269 JAIL BLDG	540.01	1.3431	695		695	5	700
101-270 CO SVCS	113.68	0.2827	146		146	1	147
101-272 DUMONT LK	45.80	0.1139	59		59		59
101-273 YOUTH HOME	149.34	0.3714	192		192	1	193
101-275 DRAIN	364.75	0.9072	469		469	4	473
101-291 RECORD MGT	98.04	0.2438	126		126	1	127
101-301 SHERIFF	4,308.92	10.7170	5,545		5,545	43	5,588
101-303 WEMET	98.20	0.2442	126		126	1	127
101-304/305 SCAT	307.53	0.7649	396		396	3	399
101-314 RESERVES	63.83	0.1588	82		82	1	83
101-315 DETECTIVE	615.64	1.5312	792		792	6	798
101-316 SECURITY	131.46	0.3270	169		169	1	170
101-325 RADIO	15.58	0.0388	20		20		20
101-331 MARINE	138.67	0.3449	178		178	1	179
101-351 JAIL	3,441.78	8.5603	4,429		4,429	34	4,463
101-352 INMATE PROG	213.59	0.5312	275		275	2	277
101-403 LAND	69.95	0.1740	90		90	1	91



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-202 AUDIT**

Activity - AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-426 EMERG MGT	119.16	0.2964	153		153	1	154
101-427 LEPC	27.20	0.0677	35		35		35
101-430 ANIMAL	104.20	0.2592	134		134	1	135
101-441 DPW	12.02	0.0299	15		15		15
101-448 REMONUMTN	100.65	0.2503	130		130	1	131
101-630 SUB ABUSE	25.00	0.0622	32		32		32
101-636 COM DISEAS	0.64	0.0016	1		1		1
101-648 MED EXAM	177.61	0.4417	229		229	2	231
101-681 VETS BURIAL	77.62	0.1931	100		100	1	101
101-728 ECON DEV	50.00	0.1244	64		64		64
208.0-XXX PARKS	317.52	0.7897	409		409	3	412
211.0-326 CENT DISP	2,668.07	6.6360	3,434		3,434	27	3,461
221.0-XXX HEALTH	3,739.99	9.3020	4,813		4,813	37	4,850
222.X-649 MH	697.48	1.7348	898		898	7	905
230.0-676 TRANSPORTN	1,609.12	4.0022	2,071		2,071	16	2,087
263.0-426 PALISADES	19.30	0.0480	25		25		25
264.0-362 LOCAL CORR	13.08	0.0325	17		17		17
265.0-301 DRUG LAW	35.93	0.0894	46		46		46
266.0-320 SHER TRAING	13.56	0.0337	17		17		17
271.0-201 GRANT ADM	29.04	0.0722	37		37		37
279.0 GRANTS	490.94	1.2211	632		632	5	637
280.X-301 RD PATROL	746.14	1.8558	960		960	7	967
292.1 CHILD CARE	4,608.13	11.4612	5,931		5,931	51	5,982
293.0-681 SOLDIERS	91.61	0.2279	118		118	1	119
294.0-683 VETERANS	14.94	0.0372	19		19		19
512.0-671 MCF	144.19	0.3586	186		186	1	187





**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-202 AUDIT**

Activity - AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
639.0-275 DRAIN REV	142.29	0.3539	183		183	1	184
SubTotal	<u>40,206.26</u>	<u>100.0000</u>	<u>51,742</u>		<u>51,742</u>	<u>388</u>	<u>52,130</u>
Total	<u><u>40,206.26</u></u>	<u><u>100.0000</u></u>	<u><u>51,742</u></u>		<u><u>51,742</u></u>	<u><u>388</u></u>	<u><u>52,130</u></u>

Allocation Basis: DOLLAR AMOUNT OF EXPENDITURES BY BENEFITTING DEPT  
 Allocation Source: ANNUAL AUDIT

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-202 AUDIT**

Receiving Department	Total	AUDIT
101-101 BOC	622	622
101-131 CIR CT	1,310	1,310
101-136 DIST CT	1,902	1,902
101-141 FOC	1,626	1,626
101-147 JURY BD	12	12
101-148 PROB CT	514	514
101-149 FAMILY CT	831	831
101-150 GUARDIAN	42	42
101-151 PROB-CIR	8	8
101-152 PROB-DC	590	590
101-166 FAMILY	11	11
101-172 ADMIN	383	383
101-191 ELECTIONS	133	133
101-201 FINANCE	429	429
101-202 AUDIT	65	65
101-215 CLERK	756	756
101-225 EQUALIZTN	569	569
101-226 PERSONNEL	511	511
101-228 CRIM VICTM	152	152
101-229 PROS ATTY	1,635	1,635
101-236 REG DEEDS	369	369
101-253 TREASURER	618	618
101-257 COOP EXT	84	84
101-258 PROJ MGMT	222	222
101-259 NETWK/PHONE	1,566	1,566
101-260 FM ANIMAL	55	55
101-261 FM CTHSE	403	403
101-262 FM 911 EOC	183	183
101-263 FM HUM SV	322	322
101-264 MCF BLDG	417	417
101-265 FAC MGMT	776	776
101-266 MAIL/COPY	216	216
101-267 MH CONNECT	21	21



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-202 AUDIT**

Receiving Department	Total	AUDIT
101-268 MH ADMIN	32	32
101-269 JAIL BLDG	700	700
101-270 CO SVCS	147	147
101-272 DUMONT LK	59	59
101-273 YOUTH HOME	193	193
101-275 DRAIN	473	473
101-291 RECORD MGT	127	127
101-301 SHERIFF	5,588	5,588
101-303 WEMET	127	127
101-304/305 SCAT	399	399
101-314 RESERVES	83	83
101-315 DETECTIVE	798	798
101-316 SECURITY	170	170
101-325 RADIO	20	20
101-331 MARINE	179	179
101-351 JAIL	4,463	4,463
101-352 INMATE PROG	277	277
101-403 LAND	91	91
101-426 EMERG MGT	154	154
101-427 LEPC	35	35
101-430 ANIMAL	135	135
101-441 DPW	15	15
101-448 REMONUMTN	131	131
101-630 SUB ABUSE	32	32
101-636 COM DISEAS	1	1
101-648 MED EXAM	231	231
101-681 VETS BURIAL	101	101
101-728 ECON DEV	64	64
208.0-XXX PARKS	412	412
211.0-326 CENT DISP	3,461	3,461
221.0-XXX HEALTH	4,850	4,850
222.X-649 MH	905	905
230.0-676 TRANSPORTN	2,087	2,087



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-202 AUDIT**

Receiving Department	Total	AUDIT
263.0-426 PALISADES	25	25
264.0-362 LOCAL CORR	17	17
265.0-301 DRUG LAW	46	46
266.0-320 SHER TRAINING	17	17
271.0-201 GRANT ADM	37	37
279.0 GRANTS	637	637
280.X-301 RD PATROL	967	967
292.1 CHILD CARE	5,982	5,982
293.0-681 SOLDIERS	119	119
294.0-683 VETERANS	19	19
512.0-671 MCF	187	187
639.0-275 DRAIN REV	184	184
Direct Billed	0	0
<b>Total</b>	<b>52,130</b>	<b>52,130</b>



**ALLEGAN COUNTY, MICHIGAN  
PERSONNEL SERVICES  
NATURE AND EXTENT OF SERVICES**

The Allegan County Personnel Services department provides payroll and fringe benefit administration services to County departments and grant programs. The plan has identified and allocated the cost of the various services as follows:

**Personnel** - the biweekly payroll is a responsibility of the Personnel department. The payroll services includes 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 Personnel department maintains personnel history records and reviews wage alterations within the payroll system. Related costs are distributed to all benefiting departments. The basis of allocation is the dollar amount of regular wages by department. Refer to 2 CFR Part, 225.

**Fringes General** – costs relating to providing fringe benefits to County employees have been allocated dollar amount of regular wages by department.

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 this service department. This procedure provides for an appropriate allocation of all service department charges.

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

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-226 PERSONNEL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	394,160			394,160
BLDG DEPN	1,897	1	1,898	
101-101 BOC	2,029	118	2,147	
101-172 ADMIN	2,973	388	3,361	
101-201 FINANCE	5,012	511	5,523	
101-202 AUDIT	507	4	511	
101-226 PERSONNEL		4,899	4,899	
101-253 TREASURER		2,971	2,971	
101-259 NETWK/PHONE		16,360	16,360	
101-266 MAIL/COPY		253	253	
101-270 CO SVCS		3,235	3,235	
677 FRING PROCG		563	563	
677-087 INSURANCE		1,657	1,657	
COUNTY FITNESS CTR		162	162	
Total Allocated Additions:	12,418	31,122	43,540	43,540
2475226967 PROJECTS	8,950			
Total Departmental Cost Adjustments:	8,950			8,950
Total To Be Allocated:	415,528	31,122		446,650



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-226 PERSONNEL**

	Total	General & Admin	PERSONNEL	FRINGES GENERAL
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	244,093	0	203,403	40,690
FRINGE BENEFITS	94,173	0	78,474	15,699
<b>Other Expense &amp; Cost</b>				
727.00 OFFICE SUPPL	1,749	0	1,457	292
740.00 OPERTG SUPPL	2,139	0	1,782	357
811.00 MEMBERSH/SUBS	1,308	0	1,090	218
818.00 CONTRACT SVC	3,000	0	2,500	500
818.02 OTH CONTRACT	4,968	0	4,140	828
818.03 OTH CONTRACT	1,388	0	1,157	231
835.00 HEALTH SVCS	11,260	0	9,383	1,877
861.00 TRAVEL	142	0	118	24
861.01 ED/TR-ROOM	812	0	677	135
861.02 ED/TR-TRAVEL	19	0	16	3
861.03 ED/TR-REGIST	2,347	0	1,956	391
901.00 ADVERTISING	26,762	0	22,301	4,461
<b>Departmental Totals</b>				
Total Expenditures	394,160	0	328,454	65,706
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Cost Adjustments</b>				
2475226967 PROJECTS	8,950	0	7,458	1,492
Functional Cost	403,110	0	335,912	67,198
<b>Allocation Step 1</b>				
Inbound- All Others	12,418	0	10,348	2,070
1st Allocation	415,528	0	346,260	69,268



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-226 PERSONNEL**

	Total	General & Admin	PERSONNEL	FRINGES GENERAL
<b>Allocation Step 2</b>				
Inbound- All Others	31,122	0	25,935	5,187
2nd Allocation	31,122	0	25,935	5,187
<b>Total For 0226 101-226 PERSONNEL</b>				
Total Allocated	446,650	0	372,195	74,455





**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-226 PERSONNEL**

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-101 BOC	125.86	0.6482	2,245		2,245		2,245
101-131 CIR CT	424.15	2.1845	7,564		7,564	591	8,155
101-136 DIST CT	902.13	4.6462	16,088		16,088	1,256	17,344
101-141 FOC	845.28	4.3534	15,074		15,074	1,177	16,251
101-147 JURY BD	6.12	0.0315	109		109	9	118
101-148 PROB CT	276.14	1.4222	4,925		4,925	385	5,310
101-149 FAMILY CT	275.07	1.4167	4,905		4,905	383	5,288
101-152 PROB-DC	303.22	1.5617	5,407		5,407	422	5,829
101-172 ADMIN	202.13	1.0410	3,605		3,605		3,605
101-191 ELECTIONS	19.48	0.1003	347		347	27	374
101-201 FINANCE	223.36	1.1504	3,983		3,983		3,983
101-215 CLERK	385.42	1.9850	6,873		6,873	537	7,410
101-225 EQUALIZTN	294.50	1.5168	5,252		5,252	410	5,662
101-226 PERSONNEL	241.50	1.2438	4,307		4,307		4,307
101-228 CRIM VICTM	80.78	0.4160	1,441		1,441	112	1,553
101-229 PROS ATTY	870.37	4.4826	15,522		15,522	1,212	16,734
101-236 REG DEEDS	190.26	0.9799	3,393		3,393	265	3,658
101-253 TREASURER	306.67	1.5794	5,469		5,469	427	5,896
101-258 PROJ MGMT	127.09	0.6545	2,266		2,266	177	2,443
101-259 NETWK/PHONE	434.39	2.2372	7,747		7,747	605	8,352
101-265 FAC MGMT	350.53	1.8053	6,251		6,251	488	6,739
101-266 MAIL/COPY	31.85	0.1640	568		568	44	612
101-275 DRAIN	250.08	1.2880	4,460		4,460	348	4,808
101-291 RECORD MGT	64.81	0.3338	1,156		1,156	90	1,246
101-301 SHERIFF	2,341.67	12.0603	41,760		41,760	3,261	45,021



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-226 PERSONNEL**

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-303 WEMET	60.48	0.3115	1,079		1,079	84	1,163
101-304/305 SCAT	164.41	0.8468	2,932		2,932	229	3,161
101-314 RESERVES	52.77	0.2718	941		941	73	1,014
101-315 DETECTIVE	325.48	1.6763	5,804		5,804	453	6,257
101-316 SECURITY	119.44	0.6151	2,130		2,130	166	2,296
101-331 MARINE	83.18	0.4284	1,483		1,483	116	1,599
101-351 JAIL	1,792.11	9.2299	31,959		31,959	2,496	34,455
101-352 INMATE PROG	132.37	0.6817	2,361		2,361	184	2,545
101-403 LAND	51.55	0.2655	919		919	72	991
101-426 EMERG MGT	71.43	0.3679	1,274		1,274	99	1,373
101-427 LEPC	1.50	0.0077	27		27	2	29
101-430 ANIMAL	65.46	0.3371	1,167		1,167	91	1,258
101-441 DPW	7.87	0.0405	140		140	11	151
101-648 MED EXAM	23.48	0.1209	419		419	33	452
101-681 VETS BURIAL	58.10	0.2992	1,036		1,036	81	1,117
208.0-XXX PARKS	147.92	0.7618	2,638		2,638	206	2,844
211.0-326 CENT DISP	929.09	4.7851	16,569		16,569	1,294	17,863
221.0-XXX HEALTH	1,234.34	6.3572	22,012		22,012	1,719	23,731
230.0-676 TRANSPORTN	100.86	0.5195	1,799		1,799	140	1,939
256.0-236 AUTOMATN	1.90	0.0098	34		34	3	37
279.0 GRANTS	34.26	0.1764	611		611	48	659
280.X-301 RD PATROL	451.50	2.3254	8,052		8,052	629	8,681
292.1 CHILD CARE	3,516.87	18.1132	62,717		62,717	4,899	67,616
293.0-681 SOLDIERS	21.34	0.1099	381		381	30	411
295.0-672 COA	114.19	0.5881	2,036		2,036	159	2,195
620.0-253 TAX REVERSN	183.26	0.9438	3,268		3,268	255	3,523



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-226 PERSONNEL**

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
639.0-275 DRAIN REV	98.40	0.5068	1,755		1,755	137	1,892
SubTotal	<u>19,416.42</u>	<u>100.0000</u>	<u>346,260</u>		<u>346,260</u>	<u>25,935</u>	<u>372,195</u>
Total	<u><u>19,416.42</u></u>	<u><u>100.0000</u></u>	<u><u>346,260</u></u>		<u><u>346,260</u></u>	<u><u>25,935</u></u>	<u><u>372,195</u></u>

Allocation Basis: REGULAR WAGES BY DEPARTMENT

Allocation Source: ADMINISTRATION

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-226 PERSONNEL**

Activity - FRINGES GENERAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-101 BOC	72.64	1.3921	964		964		964
101-131 CIR CT	77.88	1.4925	1,034		1,034	80	1,114
101-136 DIST CT	187.71	3.5973	2,492		2,492	194	2,686
101-141 FOC	204.98	3.9283	2,721		2,721	212	2,933
101-148 PROB CT	23.81	0.4563	316		316	25	341
101-149 FAMILY CT	58.02	1.1119	770		770	60	830
101-152 PROB-DC	80.81	1.5487	1,073		1,073	83	1,156
101-172 ADMIN	40.84	0.7827	542		542		542
101-191 ELECTIONS	11.84	0.2269	157		157	12	169
101-201 FINANCE	37.30	0.7148	495		495		495
101-215 CLERK	73.25	1.4038	972		972	76	1,048
101-225 EQUALIZTN	52.79	1.0117	701		701	55	756
101-226 PERSONNEL	44.62	0.8551	592		592		592
101-228 CRIM VICTM	18.54	0.3553	246		246	19	265
101-229 PROS ATTY	161.32	3.0916	2,141		2,141	167	2,308
101-236 REG DEEDS	55.09	1.0558	731		731	57	788
101-253 TREASURER	57.98	1.1111	770		770	60	830
101-258 PROJ MGMT	12.20	0.2338	162		162	13	175
101-259 NETWK/PHONE	87.84	1.6834	1,166		1,166	91	1,257
101-265 FAC MGMT	98.52	1.8881	1,308		1,308	102	1,410
101-266 MAIL/COPY	0.10	0.0019	1		1		1
101-269 JAIL BLDG	12.89	0.2470	171		171	13	184
101-275 DRAIN	50.86	0.9747	675		675	53	728
101-291 RECORD MGT	19.61	0.3758	260		260	20	280
101-301 SHERIFF	561.18	10.7547	7,450		7,450	580	8,030



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-226 PERSONNEL**

Activity - FRINGES GENERAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-303 WEMET	17.25	0.3306	229		229	18	247
101-304/305 SCAT	51.42	0.9854	683		683	53	736
101-314 RESERVES	0.94	0.0180	12		12	1	13
101-315 DETECTIVE	77.83	1.4916	1,033		1,033	80	1,113
101-316 SECURITY	2.39	0.0458	32		32	2	34
101-331 MARINE	9.77	0.1872	130		130	10	140
101-351 JAIL	464.80	8.9076	6,170		6,170	480	6,650
101-352 INMATE PROG	34.32	0.6577	456		456	35	491
101-403 LAND	0.14	0.0027	2		2		2
101-426 EMERG MGT	1.49	0.0286	20		20	2	22
101-427 LEPC	0.07	0.0013	1		1		1
101-430 ANIMAL	0.90	0.0172	12		12	1	13
101-441 DPW	2.37	0.0454	31		31	2	33
101-648 MED EXAM	0.27	0.0052	4		4		4
101-681 VETS BURIAL	0.83	0.0159	11		11	1	12
201.0-449 ROAD COMM	393.78	7.5465	5,227		5,227	407	5,634
208.0-XXX PARKS	18.60	0.3565	247		247	19	266
211.0-326 CENT DISP	204.97	3.9281	2,721		2,721	212	2,933
221.0-XXX HEALTH	281.55	5.3957	3,738		3,738	291	4,029
230.0-676 TRANSPORTN	30.40	0.5826	404		404	31	435
279.0 GRANTS	7.14	0.1368	95		95	7	102
280.X-301 RD PATROL	104.46	2.0019	1,387		1,387	108	1,495
292.1 CHILD CARE	209.54	4.0157	2,782		2,782	216	2,998
295.0-672 COA	28.64	0.5489	380		380	30	410
512.0-671 MCF	1,130.81	21.6714	15,010		15,010	1,167	16,177
620.0-253 TAX REVERSN	32.66	0.6259	434		434	34	468



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-226 PERSONNEL**

Activity - FRINGES GENERAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
639.0-275 DRAIN REV	8.06	0.1545	107		107	8	115
SubTotal	<u>5,218.02</u>	<u>100.0000</u>	<u>69,268</u>		<u>69,268</u>	<u>5,187</u>	<u>74,455</u>
Total	<u><u>5,218.02</u></u>	<u><u>100.0000</u></u>	<u><u>69,268</u></u>		<u><u>69,268</u></u>	<u><u>5,187</u></u>	<u><u>74,455</u></u>

Allocation Basis: HOSPITAL LIFE WORKERS COMP DISABILITY CHGS BY DEPT

Allocation Source: GENERAL LEDGER (IN 1,000'S)

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-226 PERSONNEL**

Receiving Department	Total	PERSONNEL	FRINGES GENERAL
101-101 BOC	3,209	2,245	964
101-131 CIR CT	9,269	8,155	1,114
101-136 DIST CT	20,030	17,344	2,686
101-141 FOC	19,184	16,251	2,933
101-147 JURY BD	118	118	0
101-148 PROB CT	5,651	5,310	341
101-149 FAMILY CT	6,118	5,288	830
101-152 PROB-DC	6,985	5,829	1,156
101-172 ADMIN	4,147	3,605	542
101-191 ELECTIONS	543	374	169
101-201 FINANCE	4,478	3,983	495
101-215 CLERK	8,458	7,410	1,048
101-225 EQUALIZTN	6,418	5,662	756
101-226 PERSONNEL	4,899	4,307	592
101-228 CRIM VICTM	1,818	1,553	265
101-229 PROS ATTY	19,042	16,734	2,308
101-236 REG DEEDS	4,446	3,658	788
101-253 TREASURER	6,726	5,896	830
101-258 PROJ MGMT	2,618	2,443	175
101-259 NETWK/PHONE	9,609	8,352	1,257
101-265 FAC MGMT	8,149	6,739	1,410
101-266 MAIL/COPY	613	612	1
101-269 JAIL BLDG	184	0	184
101-275 DRAIN	5,536	4,808	728
101-291 RECORD MGT	1,526	1,246	280
101-301 SHERIFF	53,051	45,021	8,030
101-303 WEMET	1,410	1,163	247
101-304/305 SCAT	3,897	3,161	736
101-314 RESERVES	1,027	1,014	13
101-315 DETECTIVE	7,370	6,257	1,113
101-316 SECURITY	2,330	2,296	34
101-331 MARINE	1,739	1,599	140
101-351 JAIL	41,105	34,455	6,650



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-226 PERSONNEL**

Receiving Department	Total	PERSONNEL	FRINGES GENERAL
101-352 INMATE PROG	3,036	2,545	491
101-403 LAND	993	991	2
101-426 EMERG MGT	1,395	1,373	22
101-427 LEPC	30	29	1
101-430 ANIMAL	1,271	1,258	13
101-441 DPW	184	151	33
101-648 MED EXAM	456	452	4
101-681 VETS BURIAL	1,129	1,117	12
201.0-449 ROAD COMM	5,634	0	5,634
208.0-XXX PARKS	3,110	2,844	266
211.0-326 CENT DISP	20,796	17,863	2,933
221.0-XXX HEALTH	27,760	23,731	4,029
230.0-676 TRANSPORTN	2,374	1,939	435
256.0-236 AUTOMATN	37	37	0
279.0 GRANTS	761	659	102
280.X-301 RD PATROL	10,176	8,681	1,495
292.1 CHILD CARE	70,614	67,616	2,998
293.0-681 SOLDIERS	411	411	0
295.0-672 COA	2,605	2,195	410
512.0-671 MCF	16,177	0	16,177
620.0-253 TAX REVERSN	3,991	3,523	468
639.0-275 DRAIN REV	2,007	1,892	115
Direct Billed	0	0	0
<b>Total</b>	<b>446,650</b>	<b>372,195</b>	<b>74,455</b>





**ALLEGAN COUNTY, MICHIGAN  
COUNTY TREASURER  
NATURE AND EXTENT OF SERVICES**

The County Treasurer's department is responsible for the cash management and revenue management for Allegan County. The accounting services provided for by the Treasurer's office include the maintaining and reconciling of bank accounts, overall control of the general ledger, 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 cost associated with the services provided by the Treasurer's department has been segregated into three categories including: general fund cash and revenue accounting, non-general fund cash and revenue accounting, and general government cash and revenue accounting. Wages for the Treasurer's service has been distributed between the three functions based on the number of cash and revenue transactions posted to the general ledger. These activities perpetuate internal control, which is an integral part of the entire County accounting system. All departments and grant programs benefit from this service because all transactions are performed in a manner, which gives all concerned parties reasonable assurance that assets are managed properly. Costs are distributed to all County departments.

**Cash/Revenue Accounting - General Fund** - costs relating to the general fund for accounting services provided by the Treasurer's office, have been identified and distributed based on the number of general ledger transactions posted

**ALLEGAN COUNTY, MICHIGAN  
COUNTY TREASURER  
NATURE AND EXTENT OF SERVICES**

by benefiting department. All general fund departments benefit from the services provided by the treasurer's office including cash and revenue accounting, as well as the control over disbursements. (Note: costs relating to the general fund tax revenue and dog licenses collected in the Treasurer's office have been segregated and have not been allocated in this plan).

**Cash/Revenue Accounting - Other Funds** - costs relating to the accounting services, which are provided by the Treasurer's office for special revenue funds, enterprise funds, and internal service funds have been identified and distributed within this function. This cost has been distributed based on the number of cash and revenue transactions posted to the general ledger by fund. Compensation for this service is allowable under, 2 CFR Part 225.

**Cash/Revenue Accounting - General Government-** Costs relating to the accounting services provided by the Treasurer's office which relate to general fund tax accounting, dog licenses collected in the Treasurer's office, debt service funds, bond funds, delinquent tax funds, and trust and agency funds have been identified by this plan as general government, and have not been distributed.

**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 revenue received by these services.

**ALLEGAN COUNTY, MICHIGAN  
COUNTY TREASURER  
NATURE AND EXTENT OF SERVICES**

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 this service department. This procedure provides for an appropriate allocation of all service department charges.

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

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-253 TREASURER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	475,984			475,984
964.00 REFUND/REBAT	( 39,938)			
Total Deductions:	<u>( 39,938)</u>			<u>( 39,938)</u>
BLDG DEPN	6,455	3	6,458	
101-101 BOC	2,450	143	2,593	
101-172 ADMIN	3,590	468	4,058	
101-201 FINANCE	2,972	329	3,301	
101-202 AUDIT	613	5	618	
101-226 PERSONNEL	6,239	487	6,726	
101-253 TREASURER		1,913	1,913	
101-259 NETWK/PHONE		20,776	20,776	
101-261 FM CTHSE		17,568	17,568	
101-266 MAIL/COPY		11,743	11,743	
101-316 SECURITY		6,786	6,786	
677 FRING PROCG		714	714	
677-087 INSURANCE		2,001	2,001	
COUNTY FITNESS CTR		206	206	
Total Allocated Additions:	<u>22,319</u>	<u>63,142</u>	<u>85,461</u>	85,461
612.01 TAX CERTIF	( 4,275)			
612.02 TAX HISTORY	( 5,578)			
613.05 MISC FEES	( 90)			
614.03 RECORD COPY	( 300)			
Total Departmental Cost Adjustments:	<u>( 10,243)</u>			<u>( 10,243)</u>
Total To Be Allocated:	<u><u>448,122</u></u>	<u><u>63,142</u></u>		<u><u>511,264</u></u>



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-253 TREASURER**

	Total	General & Admin	CASH/REV G.F.	CASH/REV OTHER	CASH/REV G/GOVT
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	305,321	0	91,932	55,202	158,187
FRINGE BENEFITS	120,969	0	36,424	21,871	62,674
<b>Other Expense &amp; Cost</b>					
727.00 OFFICE SUPPL	3,752	0	1,130	678	1,944
810.01 LEGAL	650	0	0	0	650
811.00 MEMBERSH/SUB	813	0	245	147	421
861.00 TRAVEL/ROUTIN	1,071	0	322	194	555
861.01 ED/TR-ROOM	1,342	0	404	243	695
861.02 ED/TR-TRAVEL	389	0	117	70	202
861.03 ED/TR-REGIST	850	0	256	154	440
934.00 OFF EQUIP R&M	57	0	17	10	30
944.00 SOFTW RENTAL	832	0	251	150	431
*964.00 REFUND/REBAT	39,938	39,938	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	475,984	39,938	131,098	78,719	226,229
<b>Deductions</b>					
Total Deductions	( 39,938)	( 39,938)	0	0	0
<b>Cost Adjustments</b>					
612.01 TAX CERTIF	( 4,275)	0	( 1,287)	( 773)	( 2,215)
612.02 TAX HISTORY	( 5,578)	0	( 1,680)	( 1,009)	( 2,889)
613.05 MISC FEES	( 90)	0	( 27)	( 16)	( 47)
614.03 RECORD COPY	( 300)	0	( 90)	( 54)	( 156)
Functional Cost	425,803	0	128,014	76,867	220,922
<b>Allocation Step 1</b>					
Inbound- All Others	22,319	0	6,720	4,036	11,563
Unallocated Costs	( 232,485)	0	0	0	( 232,485)
1st Allocation	215,637	0	134,734	80,903	0



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-253 TREASURER**

	Total	General & Admin	CASH/REV G.F.	CASH/REV OTHER	CASH/REV G/GOVT
<b>Allocation Step 2</b>					
Inbound- All Others	63,142	0	19,011	11,418	32,713
Unallocated Costs	( 32,713)	0	0	0	( 32,713)
2nd Allocation	30,429	0	19,011	11,418	0
<b>Total For 0253 101-253 TREASURER</b>					
Total Allocated	246,066	0	153,745	92,321	0



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-253 TREASURER**

Activity - CASH/REV G.F.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-101 BOC	450	2.1294	2,869		2,869		2,869
101-131 CIR CT	1,464	6.9276	9,334		9,334	1,441	10,775
101-136 DIST CT	642	3.0379	4,093		4,093	632	4,725
101-141 FOC	523	2.4748	3,334		3,334	515	3,849
101-147 JURY BD	67	0.3170	427		427	66	493
101-148 PROB CT	554	2.6215	3,532		3,532	545	4,077
101-149 FAMILY CT	451	2.1341	2,875		2,875	444	3,319
101-150 GUARDIAN	528	2.4985	3,366		3,366	520	3,886
101-152 PROB-DC	266	1.2587	1,696		1,696	262	1,958
101-166 FAMILY	7	0.0331	45		45	7	52
101-172 ADMIN	286	1.3533	1,823		1,823		1,823
101-191 ELECTIONS	254	1.2019	1,619		1,619	250	1,869
101-201 FINANCE	312	1.4764	1,989		1,989		1,989
101-202 AUDIT	6	0.0284	38		38		38
101-215 CLERK	392	1.8549	2,499		2,499	386	2,885
101-225 EQUALIZTN	323	1.5284	2,059		2,059	318	2,377
101-226 PERSONNEL	466	2.2051	2,971		2,971		2,971
101-228 CRIM VICTM	199	0.9417	1,269		1,269	196	1,465
101-229 PROS ATTY	422	1.9969	2,690		2,690	415	3,105
101-236 REG DEEDS	237	1.1215	1,511		1,511	233	1,744
101-253 TREASURER	300	1.4196	1,913		1,913		1,913
101-257 COOP EXT	10	0.0473	64		64	10	74
101-258 PROJ MGMT	30	0.1420	191		191	30	221
101-259 NETWK/PHONE	1,168	5.5269	7,447		7,447	1,150	8,597
101-260 FM ANIMAL	131	0.6199	835		835	129	964



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-253 TREASURER**

Activity - CASH/REV G.F.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-261 FM CTHSE	336	1.5899	2,142		2,142	331	2,473
101-262 FM 911 EOC	378	1.7887	2,410		2,410	372	2,782
101-263 FM HUM SV	323	1.5284	2,059		2,059	318	2,377
101-264 MCF BLDG	395	1.8691	2,518		2,518	389	2,907
101-265 FAC MGMT	568	2.6877	3,621		3,621	559	4,180
101-266 MAIL/COPY	233	1.1025	1,485		1,485	229	1,714
101-267 MH CONNECT	97	0.4590	618		618	95	713
101-268 MH ADMIN	103	0.4874	657		657	101	758
101-269 JAIL BLDG	1,012	4.7887	6,452		6,452	996	7,448
101-270 CO SVCS	163	0.7713	1,039		1,039	160	1,199
101-272 DUMONT LK	293	1.3865	1,868		1,868	288	2,156
101-273 YOUTH HOME	266	1.2587	1,696		1,696	262	1,958
101-275 DRAIN	316	1.4953	2,015		2,015	311	2,326
101-291 RECORD MGT	215	1.0174	1,371		1,371	212	1,583
101-301 SHERIFF	2,035	9.6293	12,978		12,978	2,005	14,983
101-303 WEMET	224	1.0600	1,428		1,428	220	1,648
101-304/305 SCAT	316	1.4953	2,015		2,015	311	2,326
101-314 RESERVES	132	0.6246	842		842	130	972
101-315 DETECTIVE	416	1.9685	2,652		2,652	409	3,061
101-316 SECURITY	86	0.4069	548		548	85	633
101-325 RADIO	35	0.1656	223		223	34	257
101-331 MARINE	261	1.2350	1,664		1,664	257	1,921
101-351 JAIL	812	3.8423	5,177		5,177	799	5,976
101-352 INMATE PROG	370	1.7508	2,359		2,359	364	2,723
101-403 LAND	199	0.9417	1,269		1,269	196	1,465
101-426 EMERG MGT	343	1.6231	2,187		2,187	338	2,525





**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-253 TREASURER**

Activity - CASH/REV G.F.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-427 LEPC	187	0.8849	1,192		1,192	184	1,376
101-430 ANIMAL	395	1.8691	2,518		2,518	389	2,907
101-441 DPW	231	1.0931	1,473		1,473	227	1,700
101-448 REMONUMTN	85	0.4022	542		542	84	626
101-630 SUB ABUSE	35	0.1656	223		223	34	257
101-636 COM DISEAS	11	0.0521	70		70	11	81
101-648 MED EXAM	307	1.4527	1,957		1,957	302	2,259
101-681 VETS BURIAL	259	1.2256	1,651		1,651	255	1,906
101-728 ECON DEV	7	0.0331	45		45	7	52
OTHER	201	0.9511	1,281		1,281	198	1,479
SubTotal	21,133	100.0000	134,734		134,734	19,011	153,745
Total	21,133	100.0000	134,734		134,734	19,011	153,745

Allocation Basis: NUMBER OF EXPENDITURE TRANSACTIONS BY DEPARTMENT

Allocation Source: GENERAL LEDGER ACCOUNTS - DETAIL REPORT

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-253 TREASURER**

Activity - CASH/REV OTHER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-141 FOC	213	2.2052	1,784		1,784	252	2,036
201.0-449 ROAD COMM	350	3.6236	2,932		2,932	414	3,346
208.0-XXX PARKS	481	4.9798	4,029		4,029	569	4,598
211.0-326 CENT DISP	668	6.9158	5,595		5,595	790	6,385
221.0-XXX HEALTH	4,889	50.6160	40,948		40,948	5,777	46,725
222.X-649 MH	309	3.1991	2,588		2,588	365	2,953
230.0-676 TRANSPORTN	263	2.7228	2,203		2,203	311	2,514
255.X ANIMAL SHELTER	68	0.7040	570		570	80	650
256.0-236 AUTOMATN	371	3.8410	3,107		3,107	439	3,546
263.0-426 PALISADES	2	0.0207	17		17	2	19
264.0-362 LOCAL CORR	18	0.1864	151		151	21	172
265.0-301 DRUG LAW	10	0.1035	84		84	12	96
266.0-320 SHER TRAIING	3	0.0311	25		25	4	29
269.0-145 LAW LIBRARY	15	0.1553	126		126	18	144
279.0 GRANTS	103	1.0664	863		863	122	985
280.X-301 RD PATROL	167	1.7290	1,399		1,399	197	1,596
290.0-670 DHS	3	0.0311	25		25	4	29
292.1 CHILD CARE	821	8.4998	6,877		6,877	971	7,848
294.0-683 VETERANS	7	0.0725	59		59	8	67
295.0-672 COA	259	2.6814	2,169		2,169	306	2,475
512.0-671 MCF	240	2.4847	2,010		2,010	284	2,294
677 FRING PROCG	246	2.5468	2,060		2,060	291	2,351
OTHER	153	1.5840	1,282		1,282	181	1,463
SubTotal	9,659	100.0000	80,903		80,903	11,418	92,321
Total	9,659	100.0000	80,903		80,903	11,418	92,321



**Allegan County, Michigan  
Central Services Indirect Cost Allocation Plan  
Based on the Year Ended December 31, 2014  
Schedule .4 - Detail Activity Allocations  
For Department 101-253 TREASURER**

Allocation Basis: NUMBER OF REVENUE TRANSACTIONS BY FUND

Allocation Source: REVENUE LEDGER

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-253 TREASURER**

Receiving Department	Total	CASH/REV	G.F.	CASH/REV	OTHER
101-101 BOC	2,869		2,869		0
101-131 CIR CT	10,775		10,775		0
101-136 DIST CT	4,725		4,725		0
101-141 FOC	5,885		3,849		2,036
101-147 JURY BD	493		493		0
101-148 PROB CT	4,077		4,077		0
101-149 FAMILY CT	3,319		3,319		0
101-150 GUARDIAN	3,886		3,886		0
101-152 PROB-DC	1,958		1,958		0
101-166 FAMILY	52		52		0
101-172 ADMIN	1,823		1,823		0
101-191 ELECTIONS	1,869		1,869		0
101-201 FINANCE	1,989		1,989		0
101-202 AUDIT	38		38		0
101-215 CLERK	2,885		2,885		0
101-225 EQUALIZTN	2,377		2,377		0
101-226 PERSONNEL	2,971		2,971		0
101-228 CRIM VICTM	1,465		1,465		0
101-229 PROS ATTY	3,105		3,105		0
101-236 REG DEEDS	1,744		1,744		0
101-253 TREASURER	1,913		1,913		0
101-257 COOP EXT	74		74		0
101-258 PROJ MGMT	221		221		0
101-259 NETWK/PHONE	8,597		8,597		0
101-260 FM ANIMAL	964		964		0
101-261 FM CTHSE	2,473		2,473		0
101-262 FM 911 EOC	2,782		2,782		0
101-263 FM HUM SV	2,377		2,377		0
101-264 MCF BLDG	2,907		2,907		0
101-265 FAC MGMT	4,180		4,180		0
101-266 MAIL/COPY	1,714		1,714		0
101-267 MH CONNECT	713		713		0
101-268 MH ADMIN	758		758		0



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-253 TREASURER**

Receiving Department	Total	CASH/REV	G.F.	CASH/REV	OTHER
101-269 JAIL BLDG	7,448		7,448		0
101-270 CO SVCS	1,199		1,199		0
101-272 DUMONT LK	2,156		2,156		0
101-273 YOUTH HOME	1,958		1,958		0
101-275 DRAIN	2,326		2,326		0
101-291 RECORD MGT	1,583		1,583		0
101-301 SHERIFF	14,983		14,983		0
101-303 WEMET	1,648		1,648		0
101-304/305 SCAT	2,326		2,326		0
101-314 RESERVES	972		972		0
101-315 DETECTIVE	3,061		3,061		0
101-316 SECURITY	633		633		0
101-325 RADIO	257		257		0
101-331 MARINE	1,921		1,921		0
101-351 JAIL	5,976		5,976		0
101-352 INMATE PROG	2,723		2,723		0
101-403 LAND	1,465		1,465		0
101-426 EMERG MGT	2,525		2,525		0
101-427 LEPC	1,376		1,376		0
101-430 ANIMAL	2,907		2,907		0
101-441 DPW	1,700		1,700		0
101-448 REMONUMTN	626		626		0
101-630 SUB ABUSE	257		257		0
101-636 COM DISEAS	81		81		0
101-648 MED EXAM	2,259		2,259		0
101-681 VETS BURIAL	1,906		1,906		0
101-728 ECON DEV	52		52		0
201.0-449 ROAD COMM	3,346		0		3,346
208.0-XXX PARKS	4,598		0		4,598
211.0-326 CENT DISP	6,385		0		6,385
221.0-XXX HEALTH	46,725		0		46,725
222.X-649 MH	2,953		0		2,953
230.0-676 TRANSPORTN	2,514		0		2,514



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-253 TREASURER**

Receiving Department	Total	CASH/REV	G.F.	CASH/REV	OTHER
255.X ANIMAL SHELTER	650		0		650
256.0-236 AUTOMATN	3,546		0		3,546
263.0-426 PALISADES	19		0		19
264.0-362 LOCAL CORR	172		0		172
265.0-301 DRUG LAW	96		0		96
266.0-320 SHER TRAINING	29		0		29
269.0-145 LAW LIBRARY	144		0		144
279.0 GRANTS	985		0		985
280.X-301 RD PATROL	1,596		0		1,596
290.0-670 DHS	29		0		29
292.1 CHILD CARE	7,848		0		7,848
294.0-683 VETERANS	67		0		67
295.0-672 COA	2,475		0		2,475
512.0-671 MCF	2,294		0		2,294
677 FRING PROCG	2,351		0		2,351
OTHER	2,942		1,479		1,463
Direct Billed	0		0		0
<b>Total</b>	<b>246,066</b>		<b>153,745</b>		<b>92,321</b>



**ALLEGAN COUNTY, MICHIGAN  
NETWORK SYSTEMS  
NATURE AND EXTENT OF SERVICES**

The PC/Network Systems 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.

**PC Network Services** – costs specifically associated with the county's data processing network, including wages, fringes and overhead of staff benefiting the whole network, have been identified within this function. Costs relating to this function has been distributed based on the dollar amount of regular wages by benefiting department.

**Telephone Services** – costs associated with the programming has been distributed based on the dollar amount of regular wages by benefiting department.

**Cellular Phone Services** – costs associated with the cellular phone services paid through the general ledger 101-259 activity have been identified within this schedule but not allocated. Compensation for the Data Processing Department services is allowable under, 2 CFR Part 225.

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 this service department. This

**ALLEGAN COUNTY, MICHIGAN  
NETWORK SYSTEMS  
NATURE AND EXTENT OF SERVICES**

procedure provides for an appropriate allocation of all service department charges. All applicable credits for direct-billed charges are accounted for in the initial allocation.



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-259 NETWK/PHONE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,123,812			1,123,812
BLDG DEPN	11,429	8	11,437	
EQUP DEPN	86,802	193	86,995	
101-101 BOC	6,214	362	6,576	
101-172 ADMIN	9,107	1,187	10,294	
101-201 FINANCE	10,528	1,280	11,808	
101-202 AUDIT	1,554	12	1,566	
101-226 PERSONNEL	8,913	696	9,609	
101-253 TREASURER	7,447	1,150	8,597	
101-259 NETWK/PHONE		29,429	29,429	
101-266 MAIL/COPY		19	19	
101-270 CO SVCS		19,490	19,490	
677 FRING PROCG		1,012	1,012	
677-087 INSURANCE		5,610	5,610	
COUNTY FITNESS CTR		291	291	
Total Allocated Additions:	141,994	60,739	202,733	202,733
245-259-97700 EQUIP	55,715			
245-259-97900 OFC EQ	15,219			
245-259-98600 SOFTW	46,785			
245-259-98601 LICEN	17,550			
628.09 COMPTR SVCS	( 88,466)			
682.00 OTHR REIMB	( 6,184)			
682.01 PHONE REIMB	( 11,492)			
682.03 OTH SVC REIM	( 4,788)			
TELEPH SYS USE CHG	30,097			
Total Departmental Cost Adjustments:	54,436			54,436



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-259 NETWK/PHONE**

Total To Be Allocated:

<u>1,320,242</u>	<u>60,739</u>
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<u>1,380,981</u>
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**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-259 NETWK/PHONE**

	Total	General & Admin	NETWORK SVCS	TELEPHONE	CELLULAR PHONE
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	437,635	0	437,635	0	0
FRINGE BENEFITS	180,103	0	180,103	0	0
<b>Other Expense &amp; Cost</b>					
727.00 OFFICE SUPPL	2,523	0	2,523	0	0
727.03 PRINTR CARTR	38,228	0	38,228	0	0
748.00 GAS GREAS OIL	1,666	0	1,666	0	0
818.00 CONTRACTUAL	337	0	337	0	0
851.00 TELEPHONE	88,296	0	0	88,296	0
851.01 TELEP R&M	12,447	0	0	12,447	0
851.02 CELLULAR PHO	4,836	0	0	0	4,836
851.03 TELEPH-PAGER	0	0	0	0	0
861.00 TRAVEL	971	0	971	0	0
861.01 ED/TR ROOM	1,122	0	1,122	0	0
861.02 ED/TR TRAVEL	21	0	21	0	0
861.03 ED/TR REGISTR	5,694	0	5,694	0	0
933.00 VEHICLE R&M	0	0	0	0	0
934.00 OFF EQ R&M	7,060	0	7,060	0	0
940.00 RENTALS	31,108	0	31,108	0	0
944.00 SOFTW REN/LEA	204,755	0	204,755	0	0
954.00 EQUIPMENT	106,410	0	106,410	0	0
986.00 DP SOFTWARE	600	0	600	0	0
<b>Departmental Totals</b>					
Total Expenditures	1,123,812	0	1,018,233	100,743	4,836
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
245-259-97700 EQUIP	55,715	0	55,715	0	0
245-259-97900 OFC EQ	15,219	0	15,219	0	0
245-259-98600 SOFTW	46,785	0	46,785	0	0
245-259-98601 LICEN	17,550	0	17,550	0	0
628.09 COMPTR SVCS	( 88,466)	0	( 88,466)	0	0
682.00 OTHR REIMB	( 6,184)	0	( 6,184)	0	0
682.01 PHONE REIMB	( 11,492)	0	0	( 11,492)	0
682.03 OTH SVC REIM	( 4,788)	0	( 4,788)	0	0



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-259 NETWK/PHONE**

	Total	General & Admin	NETWORK SVCS	TELEPHONE	CELLULAR PHONE
TELEPH SYS USE CHG	30,097	0	0	30,097	0
Functional Cost	1,178,248	0	1,054,064	119,348	4,836
<b>Allocation Step 1</b>					
Inbound- All Others	141,994	141,994	0	0	0
Reallocate Admin Costs		( 141,994)	141,994	0	0
Unallocated Costs	( 4,836)	0	0	0	( 4,836)
1st Allocation	1,315,406	0	1,196,058	119,348	0
<b>Allocation Step 2</b>					
Inbound- All Others	60,739	60,739	0	0	0
Reallocate Admin Costs		( 60,739)	60,739	0	0
2nd Allocation	60,739	0	60,739	0	0
<b>Total For 0259 101-259 NETWK/PHONE</b>					
Total Allocated	1,376,145	0	1,256,797	119,348	0



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-259 NETWK/PHONE**

Activity - NETWORK SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-101 BOC	125.86	0.6482	7,753		7,753		7,753
101-131 CIR CT	424.15	2.1845	26,128		26,128	1,441	27,569
101-136 DIST CT	902.13	4.6462	55,572		55,572	3,064	58,636
101-141 FOC-DP	845.28	4.3534	52,070		52,070	2,871	54,941
101-147 JURY BD	6.12	0.0315	377		377	21	398
101-148 PROB CT	276.14	1.4222	17,010		17,010	938	17,948
101-149 FAMILY CT	275.07	1.4167	16,944		16,944	934	17,878
101-152 PROB-DC	303.22	1.5617	18,678		18,678	1,030	19,708
101-172 ADMIN	202.13	1.0410	12,451		12,451		12,451
101-191 ELECTIONS	19.48	0.1003	1,200		1,200	66	1,266
101-201 FINANCE	223.36	1.1504	13,759		13,759		13,759
101-215 CLERK	385.42	1.9850	23,742		23,742	1,309	25,051
101-225 EQUALIZTN	294.50	1.5168	18,141		18,141	1,000	19,141
101-226 PERSONNEL	241.50	1.2438	14,876		14,876		14,876
101-228 CRIM VICTM	80.78	0.4160	4,976		4,976	274	5,250
101-229 PROS ATTY	870.37	4.4826	53,615		53,615	2,956	56,571
101-236 REG DEEDS	190.26	0.9799	11,720		11,720	646	12,366
101-253 TREASURER	306.67	1.5794	18,891		18,891		18,891
101-258 PROJ MGMT	127.09	0.6545	7,829		7,829	432	8,261
101-259 NETWK/PHONE	434.39	2.2372	26,759		26,759		26,759
101-265 FAC MGMT	350.53	1.8053	21,593		21,593	1,191	22,784
101-266 MAIL/COPY	31.85	0.1640	1,962		1,962	108	2,070
101-275 DRAIN	250.08	1.2880	15,405		15,405	849	16,254
101-291 RECORD MGT	64.81	0.3338	3,992		3,992	220	4,212
101-301 SHERIFF	2,341.67	12.0603	144,248		144,248	7,954	152,202



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-259 NETWK/PHONE**

Activity - NETWORK SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-303 WEMET	60.48	0.3115	3,726		3,726	205	3,931
101-304/305 SCAT	164.41	0.8468	10,128		10,128	558	10,686
101-314 RESERVES	52.77	0.2718	3,251		3,251	179	3,430
101-315 DETECTIVE	325.48	1.6763	20,050		20,050	1,106	21,156
101-316 SECURITY	119.44	0.6151	7,358		7,358	406	7,764
101-331 MARINE	83.18	0.4284	5,124		5,124	283	5,407
101-351 JAIL	1,792.11	9.2299	110,395		110,395	6,087	116,482
101-352 INMATE PROG	132.37	0.6817	8,154		8,154	450	8,604
101-403 LAND	51.55	0.2655	3,175		3,175	175	3,350
101-426 EMERG MGT	71.43	0.3679	4,400		4,400	243	4,643
101-427 LEPC	1.50	0.0077	92		92	5	97
101-430 ANIMAL	65.46	0.3371	4,032		4,032	222	4,254
101-441 DPW	7.87	0.0405	485		485	27	512
101-648 MED EXAM	23.48	0.1209	1,446		1,446	80	1,526
101-681 VETS BURIAL	58.10	0.2992	3,579		3,579	197	3,776
208.0-XXX PARKS	147.92	0.7618	9,112		9,112	502	9,614
211.0-326 CENT DISP	929.09	4.7851	57,232		57,232	3,156	60,388
221.0-XXX HEALTH	1,234.34	6.3572	76,036		76,036	4,193	80,229
230.0-676 TRANSPORTN	100.86	0.5195	6,213		6,213	343	6,556
256.0-236 AUTOMATN	1.90	0.0098	117		117	6	123
279.0 GRANTS	34.26	0.1764	2,110		2,110	116	2,226
280.X-301 RD PATROL	451.50	2.3254	27,813		27,813	1,534	29,347
292.1 CHILD CARE	3,516.87	18.1132	216,640		216,640	11,946	228,586
293.0-681 SOLDIERS	21.34	0.1099	1,315		1,315	72	1,387
295.0-672 COA	114.19	0.5881	7,034		7,034	388	7,422
620.0-253 TAX REVERSN	183.26	0.9438	11,289		11,289	622	11,911



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-259 NETWK/PHONE**

Activity - NETWORK SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
639.0-275 DRAIN REV	98.40	0.5068	6,061		6,061	334	6,395
SubTotal	<u>19,416.42</u>	<u>100.0000</u>	<u>1,196,058</u>		<u>1,196,058</u>	<u>60,739</u>	<u>1,256,797</u>
Total	<u><u>19,416.42</u></u>	<u><u>100.0000</u></u>	<u><u>1,196,058</u></u>		<u><u>1,196,058</u></u>	<u><u>60,739</u></u>	<u><u>1,256,797</u></u>

Allocation Basis: REGULAR WAGES BY DEPARTMENT

Allocation Source: ADMINISTRATION

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-259 NETWK/PHONE**

Activity - TELEPHONE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-101 BOC	125.86	0.6482	774		774		774
101-131 CIR CT	424.15	2.1845	2,607		2,607		2,607
101-136 DIST CT	902.13	4.6462	5,545		5,545		5,545
101-141 FOC	845.28	4.3534	5,196		5,196		5,196
101-147 JURY BD	6.12	0.0315	38		38		38
101-148 PROB CT	276.14	1.4222	1,697		1,697		1,697
101-149 FAMILY CT	275.07	1.4167	1,691		1,691		1,691
101-152 PROB-DC	303.22	1.5617	1,864		1,864		1,864
101-172 ADMIN	202.13	1.0410	1,242		1,242		1,242
101-191 ELECTIONS	19.48	0.1003	120		120		120
101-201 FINANCE	223.36	1.1504	1,373		1,373		1,373
101-215 CLERK	385.42	1.9850	2,369		2,369		2,369
101-225 EQUALIZTN	294.50	1.5168	1,810		1,810		1,810
101-226 PERSONNEL	241.50	1.2438	1,484		1,484		1,484
101-228 CRIM VICTM	80.78	0.4160	497		497		497
101-229 PROS ATTY	870.37	4.4826	5,350		5,350		5,350
101-236 REG DEEDS	190.26	0.9799	1,169		1,169		1,169
101-253 TREASURER	306.67	1.5794	1,885		1,885		1,885
101-258 PROJ MGMT	127.09	0.6545	781		781		781
101-259 NETWK/PHONE	434.39	2.2372	2,670		2,670		2,670
101-265 FAC MGMT	350.53	1.8053	2,155		2,155		2,155
101-266 MAIL/COPY	31.85	0.1640	196		196		196
101-275 DRAIN	250.08	1.2880	1,537		1,537		1,537
101-291 RECORD MGT	64.81	0.3338	398		398		398
101-301 SHERIFF	2,341.67	12.0603	14,394		14,394		14,394





**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-259 NETWK/PHONE**

Activity - TELEPHONE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-303 WEMET	60.48	0.3115	372		372		372
101-304/305 SCAT	164.41	0.8468	1,011		1,011		1,011
101-314 RESERVES	52.77	0.2718	324		324		324
101-315 DETECTIVE	325.48	1.6763	2,001		2,001		2,001
101-316 SECURITY	119.44	0.6151	734		734		734
101-331 MARINE	83.18	0.4284	511		511		511
101-351 JAIL	1,792.11	9.2299	11,016		11,016		11,016
101-352 INMATE PROG	132.37	0.6817	814		814		814
101-403 LAND	51.55	0.2655	317		317		317
101-426 EMERG MGT	71.43	0.3679	439		439		439
101-427 LEPC	1.50	0.0077	9		9		9
101-430 ANIMAL	65.46	0.3371	402		402		402
101-441 DPW	7.87	0.0405	48		48		48
101-648 MED EXAM	23.48	0.1209	144		144		144
101-681 VETS BURIAL	58.10	0.2992	357		357		357
208.0-XXX PARKS	147.92	0.7618	909		909		909
211.0-326 CENT DISP	929.09	4.7851	5,711		5,711		5,711
221.0-XXX HEALTH	1,234.34	6.3572	7,587		7,587		7,587
230.0-676 TRANSPORTN	100.86	0.5195	620		620		620
256.0-236 AUTOMATN	1.90	0.0098	12		12		12
279.0 GRANTS	34.26	0.1764	211		211		211
280.X-301 RD PATROL	451.50	2.3254	2,775		2,775		2,775
292.1 CHILD CARE	3,516.87	18.1132	21,618		21,618		21,618
293.0-681 SOLDIERS	21.34	0.1099	131		131		131
295.0-672 COA	114.19	0.5881	702		702		702
620.0-253 TAX REVERSN	183.26	0.9438	1,126		1,126		1,126



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-259 NETWK/PHONE**

Activity - TELEPHONE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
639.0-275 DRAIN REV	98.40	0.5068	605		605		605
OTHER	0.00			-10,251	-10,251		-10,251
SubTotal	19,416.42	100.0000	119,348	-10,251	109,097		109,097
Direct Billed				10,251	10,251		10,251
Total	19,416.42	100.0000	119,348		119,348		119,348

Allocation Basis: REGULAR WAGES BY DEPARTMENT

Allocation Source: ADMINISTRATION

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-259 NETWK/PHONE**

Receiving Department	Total	NETWORK SVCS	TELEPHONE
101-101 BOC	8,527	7,753	774
101-131 CIR CT	30,176	27,569	2,607
101-136 DIST CT	64,181	58,636	5,545
101-141 FOC	5,196	0	5,196
101-141 FOC-DP	54,941	54,941	0
101-147 JURY BD	436	398	38
101-148 PROB CT	19,645	17,948	1,697
101-149 FAMILY CT	19,569	17,878	1,691
101-152 PROB-DC	21,572	19,708	1,864
101-172 ADMIN	13,693	12,451	1,242
101-191 ELECTIONS	1,386	1,266	120
101-201 FINANCE	15,132	13,759	1,373
101-215 CLERK	27,420	25,051	2,369
101-225 EQUALIZTN	20,951	19,141	1,810
101-226 PERSONNEL	16,360	14,876	1,484
101-228 CRIM VICTM	5,747	5,250	497
101-229 PROS ATTY	61,921	56,571	5,350
101-236 REG DEEDS	13,535	12,366	1,169
101-253 TREASURER	20,776	18,891	1,885
101-258 PROJ MGMT	9,042	8,261	781
101-259 NETWK/PHONE	29,429	26,759	2,670
101-265 FAC MGMT	24,939	22,784	2,155
101-266 MAIL/COPY	2,266	2,070	196
101-275 DRAIN	17,791	16,254	1,537
101-291 RECORD MGT	4,610	4,212	398
101-301 SHERIFF	166,596	152,202	14,394
101-303 WEMET	4,303	3,931	372
101-304/305 SCAT	11,697	10,686	1,011
101-314 RESERVES	3,754	3,430	324
101-315 DETECTIVE	23,157	21,156	2,001
101-316 SECURITY	8,498	7,764	734
101-331 MARINE	5,918	5,407	511
101-351 JAIL	127,498	116,482	11,016



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-259 NETWK/PHONE**

Receiving Department	Total	NETWORK SVCS	TELEPHONE
101-352 INMATE PROG	9,418	8,604	814
101-403 LAND	3,667	3,350	317
101-426 EMERG MGT	5,082	4,643	439
101-427 LEPC	106	97	9
101-430 ANIMAL	4,656	4,254	402
101-441 DPW	560	512	48
101-648 MED EXAM	1,670	1,526	144
101-681 VETS BURIAL	4,133	3,776	357
208.0-XXX PARKS	10,523	9,614	909
211.0-326 CENT DISP	66,099	60,388	5,711
221.0-XXX HEALTH	87,816	80,229	7,587
230.0-676 TRANSPORTN	7,176	6,556	620
256.0-236 AUTOMATN	135	123	12
279.0 GRANTS	2,437	2,226	211
280.X-301 RD PATROL	32,122	29,347	2,775
292.1 CHILD CARE	250,204	228,586	21,618
293.0-681 SOLDIERS	1,518	1,387	131
295.0-672 COA	8,124	7,422	702
620.0-253 TAX REVERSN	13,037	11,911	1,126
639.0-275 DRAIN REV	7,000	6,395	605
OTHER	( 10,251)	0	( 10,251)
Direct Billed	10,251	0	10,251
<b>Total</b>	<b>1,376,145</b>	<b>1,256,797</b>	<b>119,348</b>



**ALLEGAN COUNTY, MICHIGAN  
FACILITY MANAGEMENT - COURTHOUSE  
NATURE AND EXTENT OF SERVICES**

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.

**Custodial & Maintenance Service** - the Facility Management Department provides intensive maintenance services to the Courthouse Building. Costs for this service, including custodial services, maintenance services, utilities, grounds maintenance and other related costs have been distributed based on the usable square footage assigned by benefiting department. All areas receive the same type and level of service within each particular facility, except for specific departmental requests.

Expenses specifically relating to the Human Services Building, 911/EOC Building, MCF, Dumont Lake, and the Youth Home have been identified in the Cost Allocation Plan under separate schedules.

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 this service department. This procedure provides for an appropriate allocation of all service department charges.

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

**ALLEGAN COUNTY, MICHIGAN  
FACILITY MANAGEMENT - COURTHOUSE  
NATURE AND EXTENT OF SERVICES**

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-261 FM CTHSE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	310,948			310,948
101-101 BOC	1,600	93	1,693	
101-172 ADMIN	2,345	306	2,651	
101-201 FINANCE	2,712	368	3,080	
101-202 AUDIT	400	3	403	
101-253 TREASURER	2,142	331	2,473	
101-265 FAC MGMT		149,343	149,343	
677-087 INSURANCE		9,883	9,883	
Total Allocated Additions:	9,199	160,327	169,526	169,526
2460261974 LAND IMP	1,925			
2460261977 MACH EQP	52,798			
Total Departmental Cost Adjustments:	54,723			54,723
Total To Be Allocated:	374,870	160,327		535,197



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-261 FM CTHSE**

	Total	General & Admin	FAC MGT -CTHSE
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Other Expense &amp; Cost</b>			
776.00 JANITOR SUPP	4,664	0	4,664
777.00 MTCE SUPPLIE	5,789	0	5,789
778.00 EQ MTC SUPPL	2,298	0	2,298
815.00 JANITOR SVCS	2,159	0	2,159
818.00 CONTRACTUAL	96,902	0	96,902
920.00 UTILITIES	144,059	0	144,059
920.05 SNOW REMOVAL	24,836	0	24,836
931.00 BLDG R&M	14,494	0	14,494
932.00 EQUIP R&M	15,454	0	15,454
936.00 GROUNDS CARE	293	0	293
<b>Departmental Totals</b>			
Total Expenditures	310,948	0	310,948
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
2460261974 LAND IMP	1,925	0	1,925
2460261977 MACH EQP	52,798	0	52,798
Functional Cost	365,671	0	365,671
<b>Allocation Step 1</b>			
Inbound- All Others	9,199	0	9,199
1st Allocation	374,870	0	374,870





**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-261 FM CTHSE**

	Total	General & Admin	FAC MGT -CTHSE
<hr/>			
Allocation Step 2			
Inbound- All Others	160,327	0	160,327
2nd Allocation	160,327	0	160,327
<hr/>			
Total For 0261 101-261 FM CTHSE			
Total Allocated	535,197	0	535,197



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-261 FM CTHSE**

Activity - FAC MGT -CTHSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-131 CIR CT	10,804	19.4219	72,806		72,806	33,874	106,680
101-136 DIST CT	9,800	17.6170	66,041		66,041	30,728	96,769
101-141 FOC	4,034	7.2517	27,185		27,185	12,649	39,834
101-148 PROB CT	6,563	11.7980	44,227		44,227	20,578	64,805
101-149 FAMILY CT	3,431	6.1678	23,121		23,121	10,758	33,879
101-151 PROB-CIR	1,548	2.7828	10,432		10,432	4,854	15,286
101-152 PROB-DC	1,458	2.6210	9,825		9,825	4,572	14,397
101-172 ADMIN	686	1.2332	4,623		4,623		4,623
101-201 FINANCE	1,202	2.1608	8,100		8,100		8,100
101-215 CLERK	2,413	4.3377	16,261		16,261	7,566	23,827
101-225 EQUALIZTN	2,169	3.8991	14,617		14,617	6,801	21,418
101-229 PROS ATTY	4,800	8.6287	32,347		32,347	15,050	47,397
101-236 REG DEEDS	2,196	3.9477	14,799		14,799	6,886	21,685
101-253 TREASURER	2,607	4.6865	17,568		17,568		17,568
101-275 DRAIN	1,359	2.4430	9,158		9,158	4,261	13,419
OTHER	558	1.0031	3,760		3,760	1,750	5,510
SubTotal	55,628	100.0000	374,870		374,870	160,327	535,197
Total	55,628	100.0000	374,870		374,870	160,327	535,197

Allocation Basis: 261 COURTHOUSE USABLE SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FACILITIES MANAGEMENT

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-261 FM CTHSE**

Receiving Department	Total	FAC MGT -CTHSE
101-131 CIR CT	106,680	106,680
101-136 DIST CT	96,769	96,769
101-141 FOC	39,834	39,834
101-148 PROB CT	64,805	64,805
101-149 FAMILY CT	33,879	33,879
101-151 PROB-CIR	15,286	15,286
101-152 PROB-DC	14,397	14,397
101-172 ADMIN	4,623	4,623
101-201 FINANCE	8,100	8,100
101-215 CLERK	23,827	23,827
101-225 EQUALIZTN	21,418	21,418
101-229 PROS ATTY	47,397	47,397
101-236 REG DEEDS	21,685	21,685
101-253 TREASURER	17,568	17,568
101-275 DRAIN	13,419	13,419
OTHER	5,510	5,510
Direct Billed	0	0
<b>Total</b>	<b>535,197</b>	<b>535,197</b>



**ALLEGAN COUNTY, MICHIGAN  
FACILITY MANAGEMENT – 911/EOC  
NATURE AND EXTENT OF SERVICES**

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.

**Custodial & Maintenance Service** - 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 distributed based on the usable square footage assigned by benefiting department.

Expenses specifically relating to the Courthouse, Human Services Building, MCF, Dumont Lake, and the Youth Home have been identified in the Cost Allocation Plan under separate schedules. All areas receive the same type and level of service within each particular facility. Compensation for this service is allowable under, 2 CFR Part 225.

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 this service department. This procedure provides for an appropriate allocation of all service department charges.

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

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-262 FM 911 EOC**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	141,065			141,065
101-101 BOC	726	42	768	
101-172 ADMIN	1,064	139	1,203	
101-201 FINANCE	3,051	414	3,465	
101-202 AUDIT	182	1	183	
101-253 TREASURER	2,410	372	2,782	
101-265 FAC MGMT		16,244	16,244	
101-272 DUMONT LK		1,978	1,978	
677-087 INSURANCE		1,576	1,576	
Total Allocated Additions:	7,433	20,766	28,199	28,199
Total To Be Allocated:	148,498	20,766		169,264



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-262 FM 911 EOC**

	Total	General & Admin	CO SVC- 911/EOC
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Other Expense &amp; Cost</b>			
748.00 GAS GREAS OIL	5,056	0	5,056
776.00 JANITL SUPPL	0	0	0
777.00 BLDG MTC SUPP	753	0	753
778.00 EQ MTC SUPPL	3,486	0	3,486
815.00 JANITOR SVCS	657	0	657
818.00 CONTRACTUAL	20,353	0	20,353
920.00 UTILITIES	85,640	0	85,640
920.05 SNOW REMOVAL	7,497	0	7,497
931.00 BLDG R&M	12,601	0	12,601
932.00 EQUIP R&M	5,022	0	5,022
<b>Departmental Totals</b>			
Total Expenditures	141,065	0	141,065
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	141,065	0	141,065
<b>Allocation Step 1</b>			
Inbound- All Others	7,433	0	7,433
1st Allocation	148,498	0	148,498
<b>Allocation Step 2</b>			
Inbound- All Others	20,766	0	20,766
2nd Allocation	20,766	0	20,766



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-262 FM 911 EOC**

	Total	General & Admin	CO SVC- 911/EOC
Total For 0262 101-262 FM 911 EOC			
Total Allocated	169,264	0	169,264



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-262 FM 911 EOC**

Activity - CO SVC- 911/EOC

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-426 EMERG MGT	1,314	18.1692	26,981		26,981	3,773	30,754
211.0-326 CENT DISP	5,918	81.8308	121,517		121,517	16,993	138,510
SubTotal	7,232	100.0000	148,498		148,498	20,766	169,264
Total	7,232	100.0000	148,498		148,498	20,766	169,264

Allocation Basis: USABLE SQUARE FOOTAGE BY OCCUPANT DEPT  
 Allocation Source: FACILITIES MANAGEMENT



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-262 FM 911 EOC**

Receiving Department	Total	CO SVC- 911/EOC
101-426 EMERG MGT	30,754	30,754
211.0-326 CENT DISP	138,510	138,510
Direct Billed	0	0
<b>Total</b>	<b>169,264</b>	<b>169,264</b>



**ALLEGAN COUNTY, MICHIGAN  
FACILITY MANAGEMENT – HUMAN SERVICES  
NATURE AND EXTENT OF SERVICES**

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.

**Custodial & Maintenance Service** - 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 distributed based on the usable square footage assigned by benefiting department.

Expenses specifically relating to the Courthouse, 911/EOC Building, MCF, Dumont Lake, and the Youth Home have been identified in the Cost Allocation Plan under separate schedules. All areas receive the same type and level of service within each particular facility.

Compensation for this service is allowable under, 2CFR Part 225.

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 this service department. This procedure provides for an appropriate allocation of all service department charges.

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

**ALLEGAN COUNTY, MICHIGAN  
FACILITY MANAGEMENT – HUMAN SERVICES  
NATURE AND EXTENT OF SERVICES**

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-263 FM HUM SV**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	248,342			248,342
101-101 BOC	1,278	75	1,353	
101-172 ADMIN	1,873	244	2,117	
101-201 FINANCE	2,607	354	2,961	
101-202 AUDIT	320	2	322	
101-253 TREASURER	2,059	318	2,377	
101-265 FAC MGMT		114,664	114,664	
101-272 DUMONT LK		13,241	13,241	
677-087 INSURANCE		5,966	5,966	
Total Allocated Additions:	<u>8,137</u>	<u>134,864</u>	<u>143,001</u>	143,001
Total To Be Allocated:	<u><u>256,479</u></u>	<u><u>134,864</u></u>		<u><u>391,343</u></u>



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-263 FM HUM SV**

	Total	General & Admin	HUMAN SVC BLDG
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Other Expense &amp; Cost</b>			
776.00 JANITOR SUPP	5,025	0	5,025
777.00 BLDG MTC SUPP	2,527	0	2,527
778.00 EQUIP MTC SUPP	2,254	0	2,254
811.00 MEMBERSHIPS	806	0	806
815.00 JANITOR SUPP	2,772	0	2,772
818.00 CONTRACTUAL	81,155	0	81,155
920.00 UTILITIES	119,898	0	119,898
920.05 SNOW REMOVAL	13,218	0	13,218
931.00 BLDG R&M	6,669	0	6,669
932.00 EQUIP R&M	12,464	0	12,464
933.00 VEHICLE R&M	255	0	255
954.00 EQUIPMENT	1,299	0	1,299
<b>Departmental Totals</b>			
Total Expenditures	248,342	0	248,342
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	248,342	0	248,342
<b>Allocation Step 1</b>			
Inbound- All Others	8,137	8,137	0
Reallocate Admin Costs		( 8,137)	8,137
1st Allocation	256,479	0	256,479
<b>Allocation Step 2</b>			
Inbound- All Others	134,864	134,864	0
Reallocate Admin Costs		( 134,864)	134,864
2nd Allocation	134,864	0	134,864



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-263 FM HUM SV**

	Total	General & Admin	HUMAN SVC BLDG
Total For 0263 101-263 FM HUM SV			
Total Allocated	391,343	0	391,343



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-263 FM HUM SV**

Activity - HUMAN SVC BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-257 COOP EXT	1,306	3.4740	8,910		8,910	4,685	13,595
208.0-XXX PARKS	563	1.4976	3,841		3,841	2,020	5,861
221.0-XXX HTL SPACE	10,310	27.4246	70,338		70,338	36,986	107,324
290.0-670 DHS SPACE	17,012	45.2517	116,062		116,062	61,028	177,090
294.0-683 VETERANS	966	2.5696	6,590		6,590	3,465	10,055
295.0-672 COA	716	1.9046	4,885		4,885	2,569	7,454
MICHIGAN WORKS	5,383	14.3188	36,725		36,725	19,311	56,036
COUNTY FITNESS CTR	1,338	3.5591	9,128		9,128	4,800	13,928
SubTotal	37,594	100.0000	256,479		256,479	134,864	391,343
Total	37,594	100.0000	256,479		256,479	134,864	391,343

Allocation Basis: 263 HUMAN SVCS USABLE SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FACILITIES MANAGEMENT

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-263 FM HUM SV**

Receiving Department	Total	HUMAN SVC BLDG
101-257 COOP EXT	13,595	13,595
208.0-XXX PARKS	5,861	5,861
221.0-XXX HTL SPACE	107,324	107,324
290.0-670 DHS SPACE	177,090	177,090
294.0-683 VETERANS	10,055	10,055
295.0-672 COA	7,454	7,454
MICHIGAN WORKS	56,036	56,036
COUNTY FITNESS CTR	13,928	13,928
Direct Billed	0	0
<b>Total</b>	<b>391,343</b>	<b>391,343</b>





**ALLEGAN COUNTY, MICHIGAN  
FACILITY MANAGEMENT – HUMAN SERVICES  
NATURE AND EXTENT OF SERVICES**

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 and duplication support.

**Custodial & Maintenance Service** - the Facility Management Department provides intensive maintenance services. The cost of maintaining the Medical Care Facility Building has been identified within the general ledger under the 101-264 activity. Costs relating to the Medical Care Facility upkeep have been distributed directly to the Medical Care Facility occupants.

Compensation for this service is allowable under, 2 CFR Part 225.

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 this service department. This procedure provides for an appropriate allocation of all service department charges.

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

**ALLEGAN COUNTY, MICHIGAN  
FACILITY MANAGEMENT – HUMAN SERVICES  
NATURE AND EXTENT OF SERVICES**

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-264 MCF BLDG**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	321,918			321,918
101-101 BOC	1,657	97	1,754	
101-172 ADMIN	2,428	317	2,745	
101-201 FINANCE	3,188	433	3,621	
101-202 AUDIT	414	3	417	
101-253 TREASURER	2,518	389	2,907	
101-265 FAC MGMT		111,327	111,327	
677-087 INSURANCE		4,962	4,962	
Total Allocated Additions:	10,205	117,528	127,733	127,733
Total To Be Allocated:	332,123	117,528		449,651



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-264 MCF BLDG**

	Total	General & Admin	MCF BLDG
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Other Expense &amp; Cost</b>			
748.00 GAS GREASE	664	0	664
777.00 MTCE SUPPLIE	9,832	0	9,832
778.00 EQ MTC SUPPL	9,812	0	9,812
815.00 JANITORIAL SV	6,006	0	6,006
818.00 CONTRACTUAL	13,266	0	13,266
920.00 UTILITIES	219,740	0	219,740
920.05 SNOW REMOVAL	14,539	0	14,539
931.00 BLDG R&M	12,197	0	12,197
932.00 EQUIP R&M	35,844	0	35,844
936.00 GROUNDS CARE	18	0	18
<b>Departmental Totals</b>			
Total Expenditures	321,918	0	321,918
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	321,918	0	321,918
<b>Allocation Step 1</b>			
Inbound- All Others	10,205	0	10,205
1st Allocation	332,123	0	332,123
<b>Allocation Step 2</b>			
Inbound- All Others	117,528	0	117,528
2nd Allocation	117,528	0	117,528



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-264 MCF BLDG**

	Total	General & Admin	MCF BLDG
Total For 0264 101-264 MCF BLDG			
Total Allocated	449,651	0	449,651



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-264 MCF BLDG**

Activity - MCF BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
512.0-671 MCF SPACE	100	100.0000	332,123		332,123	117,528	449,651
SubTotal	100	100.0000	332,123		332,123	117,528	449,651
Total	100	100.0000	332,123		332,123	117,528	449,651

Allocation Basis: DIRECT ALLOCATION TO MEDICAL CARE FACILITY

Allocation Source: FINANCIAL STATEMENTS



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-264 MCF BLDG**

Receiving Department	Total	MCF BLDG
512.0-671 MCF SPACE	449,651	449,651
Direct Billed	0	0
<b>Total</b>	<b>449,651</b>	<b>449,651</b>



**ALLEGAN COUNTY, MICHIGAN  
FACILITY MANAGEMENT – ADMINISTRATION  
NATURE AND EXTENT OF SERVICES**

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 and mail services.

**Custodial Supervisor** - Administration costs relating to supervisory for custodial services have been distributed based on the square footage cleaned by facility.

**Building Maintenance General** - the Facility Management Department provides intensive maintenance services to the all County buildings, Maintenance costs have been distributed to the maintained facilities based on the square footage maintained at each location.

**Building Maintenance Specific** – costs associated with work orders have been identified within this function. These costs have been allocated to the benefiting department based on the number of work hours provided to the benefiting departments.

Compensation for this service is allowable under, 2 CFR Part 225. All areas receive the same type and level of service within each particular facility.



**ALLEGAN COUNTY, MICHIGAN  
FACILITY MANAGEMENT – ADMINISTRATION  
NATURE AND EXTENT OF SERVICES**

**Mail Service Supervisor** – costs associated with the mail services have been directly allocated to the 101-266 mail/copy service.

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 this service department. This procedure provides for an appropriate allocation of all service department charges.

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

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-265 FAC MGMT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	598,531			598,531
BLDG DEPN	10,120	7	10,127	
EQUP DEPN	1,347	3	1,350	
101-101 BOC	3,081	180	3,261	
101-172 ADMIN	4,515	589	5,104	
101-201 FINANCE	5,985	622	6,607	
101-202 AUDIT	770	6	776	
101-226 PERSONNEL	7,559	590	8,149	
101-253 TREASURER	3,621	559	4,180	
101-259 NETWK/PHONE	23,748	1,191	24,939	
101-266 MAIL/COPY		25	25	
101-270 CO SVCS		17,258	17,258	
101-272 DUMONT LK		60	60	
677 FRING PROCG		817	817	
677-087 INSURANCE		4,650	4,650	
COUNTY FITNESS CTR		235	235	
Total Allocated Additions:	60,746	26,792	87,538	87,538
265.644 SALES-OTHER	( 5,532)			
Total Departmental Cost Adjustments:	( 5,532)			( 5,532)
Total To Be Allocated:	653,745	26,792		680,537



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-265 FAC MGMT**

	Total	General & Admin	FM SVCS
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	352,600	0	352,600
FRINGE BENEFITS	172,425	0	172,425
<b>Other Expense &amp; Cost</b>			
727.00 OFFICE SUPPL	1,909	0	1,909
748.00 GAS GREAS OIL	11,514	0	11,514
776.00 JANITOL SUPP	0	0	0
777.00 BLDG MTC SUP	21,993	0	21,993
778.00 EQ MTC SUPPL	1,659	0	1,659
811.00 MEMBERSH SUB	321	0	321
818.00 CONTRACTUAL	2,717	0	2,717
861.03 ED/TRAINING	423	0	423
931.00 BLDG R&M	( 14)	0	( 14)
932.00 EQUIP R&M	1,295	0	1,295
933.00 VEHICLE R&M	24,418	0	24,418
942.00 EQ RENTAL	1,205	0	1,205
954.00 EQUIPMENT	6,066	0	6,066
<b>Departmental Totals</b>			
Total Expenditures	598,531	0	598,531
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
265.644 SALES-OTHER	( 5,532)	0	( 5,532)
Functional Cost	592,999	0	592,999
<b>Allocation Step 1</b>			
Inbound- All Others	60,746	0	60,746
1st Allocation	653,745	0	653,745



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-265 FAC MGMT**

	Total	General & Admin	FM SVCS
<b>Allocation Step 2</b>			
Inbound- All Others	26,792	0	26,792
2nd Allocation	26,792	0	26,792
<b>Total For 0265 101-265 FAC MGMT</b>			
Total Allocated	680,537	0	680,537



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-265 FAC MGMT**

Activity - FM SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-260 FM ANIMAL	5,779	1.6894	11,044		11,044	1,129	12,173
101-261 FM CTHSE	78,146	22.8439	149,343		149,343		149,343
101-262 FM 911 EOC	8,500	2.4848	16,244		16,244		16,244
101-263 FM HUM SV	60,000	17.5396	114,664		114,664		114,664
101-264 MCF BLDG	58,254	17.0292	111,327		111,327		111,327
101-267 MH CONNECT	9,929	2.9025	18,975		18,975	1,939	20,914
101-268 MH ADMIN	11,764	3.4389	22,482		22,482	2,298	24,780
101-269 JAIL BLDG	35,889	10.4913	68,586		68,586	7,009	75,595
101-270 CO SVCS	28,000	8.1851	53,510		53,510	5,468	58,978
101-272 DUMONT LK	1,035	0.3026	1,978		1,978	202	2,180
101-273 YOUTH HOME	22,000	6.4312	42,043		42,043	4,297	46,340
230.0-676 TRANSPORTN	22,788	6.6615	43,549		43,549	4,450	47,999
SubTotal	342,084	100.0000	653,745		653,745	26,792	680,537
Total	342,084	100.0000	653,745		653,745	26,792	680,537

Allocation Basis: SQUARE FOOTAGE MAINTAINED BY FACILITY

Allocation Source: FACILITY MANAGEMENT DEPARTMENT



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-265 FAC MGMT**

Receiving Department	Total	FM SVCS
101-260 FM ANIMAL	12,173	12,173
101-261 FM CTHSE	149,343	149,343
101-262 FM 911 EOC	16,244	16,244
101-263 FM HUM SV	114,664	114,664
101-264 MCF BLDG	111,327	111,327
101-267 MH CONNECT	20,914	20,914
101-268 MH ADMIN	24,780	24,780
101-269 JAIL BLDG	75,595	75,595
101-270 CO SVCS	58,978	58,978
101-272 DUMONT LK	2,180	2,180
101-273 YOUTH HOME	46,340	46,340
230.0-676 TRANSPORTN	47,999	47,999
Direct Billed	0	0
<b>Total</b>	<b>680,537</b>	<b>680,537</b>



**ALLEGAN COUNTY, MICHIGAN  
MAIL SERVICE  
NATURE AND EXTENT OF SERVICES**

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** – wages, fringes and costs other than postage relating to mail service have been identified in this function and allocated to departments based on the amount of metered postage by department.

**Postage** - The cost of the metered postage, as well as the overhead associated with the postage service activity, has been allocated to the benefiting departments based on actual postage used.

**Copy Center** – costs relating to the repair and maintenance of copy center equipment including indirect costs have been allocated to departments based on the number of copies made by department.

Compensation for this service is allowable under, 2 CFR Part 225.

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 this service department. This procedure provides for an appropriate allocation of all service department charges.

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

**ALLEGAN COUNTY, MICHIGAN  
MAIL SERVICE  
NATURE AND EXTENT OF SERVICES**



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-266 MAIL/COPY**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	166,563			166,563
101-101 BOC	857	50	907	
101-172 ADMIN	1,256	164	1,420	
101-201 FINANCE	2,431	255	2,686	
101-202 AUDIT	214	2	216	
101-226 PERSONNEL	569	44	613	
101-253 TREASURER	1,485	229	1,714	
101-259 NETWK/PHONE	2,158	108	2,266	
677 FRING PROCG		74	74	
677-087 INSURANCE		700	700	
COUNTY FITNESS CTR		21	21	
Total Allocated Additions:	<u>8,970</u>	<u>1,647</u>	<u>10,617</u>	<u>10,617</u>
Total To Be Allocated:	<u><u>175,533</u></u>	<u><u>1,647</u></u>		<u><u>177,180</u></u>



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-266 MAIL/COPY**

	Total	General & Admin	MAIL SERVICE	POSTAGE	COPY CENTRAL
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	33,315	0	33,315	0	0
FRINGE BENEFITS	7,153	0	7,153	0	0
<b>Other Expense &amp; Cost</b>					
727.00 OFFICE SUPPL	29,768	0	0	0	29,768
730.00 POSTAGE	87,141	0	0	87,141	0
748.00 GAS GREAS OIL	725	0	725	0	0
778.00 EQUIP MTC SUPP	2,138	0	2,138	0	0
934.00 OFF EQ R&M	6,240	0	6,240	0	0
942.00 EQ RENTAL	83	0	83	0	0
<b>Departmental Totals</b>					
Total Expenditures	166,563	0	49,654	87,141	29,768
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	166,563	0	49,654	87,141	29,768
<b>Allocation Step 1</b>					
Inbound- All Others	8,970	0	8,970	0	0
1st Allocation	175,533	0	58,624	87,141	29,768
<b>Allocation Step 2</b>					
Inbound- All Others	1,647	0	1,647	0	0
2nd Allocation	1,647	0	1,647	0	0
<b>Total For 0266 101-266 MAIL/COPY</b>					
Total Allocated	177,180	0	60,271	87,141	29,768



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-266 MAIL/COPY**

Activity - MAIL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-101 BOC	3	0.0168	10		10		10
101-131 CIR CT	948	5.3196	3,119		3,119	95	3,214
101-136 DIST CT	2,911	16.3347	9,576		9,576	293	9,869
101-141 FOC	2,089	11.7221	6,872		6,872	210	7,082
101-147 JURY BD	1,004	5.6338	3,303		3,303	101	3,404
101-148 PROB CT	258	1.4477	849		849	26	875
101-151 PROB-CIR	66	0.3704	217		217	7	224
101-172 ADMIN	32	0.1796	105		105		105
101-201 FINANCE	2	0.0112	7		7		7
101-215 CLERK	1,091	6.1220	3,589		3,589	110	3,699
101-225 EQUALIZTN	209	1.1728	688		688	21	709
101-226 PERSONNEL	30	0.1683	99		99		99
101-229 PROS ATTY	514	2.8842	1,691		1,691	52	1,743
101-236 REG DEEDS	398	2.2333	1,309		1,309	40	1,349
101-253 TREASURER	1,394	7.8222	4,586		4,586		4,586
101-257 COOP EXT	30	0.1683	99		99	3	102
101-259 NETWK/PHONE	2	0.0112	7		7		7
101-265 FAC MGMT	3	0.0168	10		10		10
101-275 DRAIN	4,772	26.7775	15,696		15,696	482	16,178
101-301 SHERIFF	516	2.8955	1,697		1,697	52	1,749
101-426 EMERG MGT	1	0.0056	3		3		3
101-430 ANIMAL	11	0.0617	36		36	1	37
221.0-XXX HEALTH	849	4.7640	2,793		2,793	85	2,878
292.1-664 JUV DETENTN	87	0.4882	286		286	9	295
512.0-671 MCF	322	1.8069	1,059		1,059	32	1,091



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-266 MAIL/COPY**

Activity - MAIL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OTHER	279	1.5656	918	-12,169	-11,251	28	-11,223
SubTotal	<u>17,821</u>	<u>100.0000</u>	<u>58,624</u>	<u>-12,169</u>	<u>46,455</u>	<u>1,647</u>	<u>48,102</u>
Direct Billed				12,169	12,169		12,169
Total	<u><u>17,821</u></u>	<u><u>100.0000</u></u>	<u><u>58,624</u></u>		<u><u>58,624</u></u>	<u><u>1,647</u></u>	<u><u>60,271</u></u>

Allocation Basis: NUMBER OF PIECES PROCESSED-SAMPLE MONTH

Allocation Source: FACILITIES MANAGEMENT DEPARTMENT

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-266 MAIL/COPY**

Activity - POSTAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-101 BOC	3	0.0177	15		15		15
101-131 CIR CT	948	5.5857	4,867		4,867		4,867
101-136 DIST CT	2,911	17.1518	14,946		14,946		14,946
101-141 FOC	2,089	12.3085	10,726		10,726		10,726
101-147 JURY BD	1,004	5.9156	5,155		5,155		5,155
101-148 PROB CT	258	1.5202	1,325		1,325		1,325
101-151 PROB-CIR	66	0.3889	339		339		339
101-172 ADMIN	32	0.1885	164		164		164
101-201 FINANCE	2	0.0118	10		10		10
101-215 CLERK	1,091	6.4282	5,602		5,602		5,602
101-225 EQUALIZTN	209	1.2314	1,073		1,073		1,073
101-226 PERSONNEL	30	0.1768	154		154		154
101-229 PROS ATTY	514	3.0285	2,639		2,639		2,639
101-236 REG DEEDS	398	2.3450	2,043		2,043		2,043
101-253 TREASURER	1,394	8.2135	7,157		7,157		7,157
101-257 COOP EXT	30	0.1768	154		154		154
101-259 NETWK/PHONE	2	0.0118	10		10		10
101-265 FAC MGMT	3	0.0177	15		15		15
101-275 DRAIN	4,772	28.1169	24,505		24,505		24,505
101-301 SHERIFF	516	3.0403	2,649		2,649		2,649
101-426 EMERG MGT	1	0.0059	5		5		5
101-430 ANIMAL	11	0.0648	56		56		56
292.1-664 JUV DETENTN	87	0.5126	447		447		447
512.0-671 MCF	322	1.8972	1,653		1,653		1,653
OTHER	279	1.6439	1,432		1,432		1,432



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-266 MAIL/COPY**

Activity - POSTAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	16,972	100.0000	87,141		87,141		87,141
Total	16,972	100.0000	87,141		87,141		87,141

Allocation Basis: NUMBER OF PIECES PROCESSED-SAMPLE MONTH

Allocation Source: FACILITIES MANAGEMENT DEPARTMENT

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-266 MAIL/COPY**

Activity - COPY CENTRAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-101 BOC	6	0.0010					
101-131 CIR CT	5,653	0.9244	275		275		275
101-136 DIST CT	30,460	4.9807	1,483		1,483		1,483
101-141 FOC	37,675	6.1604	1,834		1,834		1,834
101-147 JURY BD	335	0.0548	16		16		16
101-149 FAMILY CT	21,102	3.4505	1,027		1,027		1,027
101-151 PROB-CIR	20,960	3.4273	1,020		1,020		1,020
101-215 CLERK	28,168	4.6059	1,371		1,371		1,371
101-225 EQUALIZTN	3,064	0.5010	149		149		149
101-229 PROS ATTY	11,304	1.8484	550		550		550
101-236 REG DEEDS	2,385	0.3900	116		116		116
101-257 COOP EXT	407,948	66.7055	19,859		19,859		19,859
101-259 NETWK/PHONE	49	0.0080	2		2		2
101-265 FAC MGMT	5	0.0008					
101-275 DRAIN	6,366	1.0409	310		310		310
208.0-XXX PARKS	23,634	3.8645	1,150		1,150		1,150
210.0-80X LAND INFO	12,451	2.0359	606		606		606
SubTotal	611,565	100.0000	29,768		29,768		29,768
Total	611,565	100.0000	29,768		29,768		29,768

Allocation Basis: NUMBER OF COPIES BY DEPARTMENT  
 Allocation Source: FACILITY MANAGEMENT DEPARTMENT

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-266 MAIL/COPY**

Receiving Department	Total	MAIL SERVICE	POSTAGE	COPY CENTRAL
101-101 BOC	25	10	15	0
101-131 CIR CT	8,356	3,214	4,867	275
101-136 DIST CT	26,298	9,869	14,946	1,483
101-141 FOC	19,642	7,082	10,726	1,834
101-147 JURY BD	8,575	3,404	5,155	16
101-148 PROB CT	2,200	875	1,325	0
101-149 FAMILY CT	1,027	0	0	1,027
101-151 PROB-CIR	1,583	224	339	1,020
101-172 ADMIN	269	105	164	0
101-201 FINANCE	17	7	10	0
101-215 CLERK	10,672	3,699	5,602	1,371
101-225 EQUALIZTN	1,931	709	1,073	149
101-226 PERSONNEL	253	99	154	0
101-229 PROS ATTY	4,932	1,743	2,639	550
101-236 REG DEEDS	3,508	1,349	2,043	116
101-253 TREASURER	11,743	4,586	7,157	0
101-257 COOP EXT	20,115	102	154	19,859
101-259 NETWK/PHONE	19	7	10	2
101-265 FAC MGMT	25	10	15	0
101-275 DRAIN	40,993	16,178	24,505	310
101-301 SHERIFF	4,398	1,749	2,649	0
101-426 EMERG MGT	8	3	5	0
101-430 ANIMAL	93	37	56	0
208.0-XXX PARKS	1,150	0	0	1,150
210.0-80X LAND INFO	606	0	0	606
221.0-XXX HEALTH	2,878	2,878	0	0
292.1-664 JUV DETENTN	742	295	447	0
512.0-671 MCF	2,744	1,091	1,653	0
OTHER	( 9,791)	( 11,223)	1,432	0





**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-266 MAIL/COPY**

Receiving Department	Total	MAIL SERVICE	POSTAGE	COPY CENTRAL
Direct Billed	12,169	12,169	0	0
<b>Total</b>	<u>177,180</u>	<u>60,271</u>	<u>87,141</u>	<u>29,768</u>



**ALLEGAN COUNTY, MICHIGAN  
FACILITYMANAGEMENT-MH-CONNECT BUILDING  
NATURE AND EXTENT OF SERVICES**

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 and duplication support.

**Custodial & Maintenance Service** - the Facility Management Department provides intensive maintenance services. The cost of maintaining the MH-Connect Building has been identified within the general ledger activity 101-267. Costs relating to this building have been distributed directly to the MH. Compensation for this service is allowable under, 2 CFR Part 225.

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 this service department. This procedure provides for an appropriate allocation of all service department charges.

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

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-267 MH CONNECT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,033			16,033
101-101 BOC	83	5	88	
101-172 ADMIN	121	16	137	
101-201 FINANCE	783	106	889	
101-202 AUDIT	21		21	
101-253 TREASURER	618	95	713	
101-265 FAC MGMT	18,975	1,939	20,914	
677-087 INSURANCE		550	550	
Total Allocated Additions:	20,601	2,711	23,312	23,312
2460267974 LAND IMP	2,595			
Total Departmental Cost Adjustments:	2,595			2,595
Total To Be Allocated:	39,229	2,711		41,940



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-267 MH CONNECT**

	Total	General & Admin	ADAPT BLDG
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Other Expense &amp; Cost</b>			
777.00 BLDG MTC SUPP	580	0	580
778.00 EQ MTC SUPPL	252	0	252
815.00 JANITOR SVCS	886	0	886
818.00 CONTRACTUAL	992	0	992
920.05 SNOW REMOVAL	5,889	0	5,889
931.00 BLDG R&M	5,851	0	5,851
932.00 EQUIP R&M	1,583	0	1,583
<b>Departmental Totals</b>			
Total Expenditures	16,033	0	16,033
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
2460267974 LAND IMP	2,595	0	2,595
<b>Functional Cost</b>			
Functional Cost	18,628	0	18,628
<b>Allocation Step 1</b>			
Inbound- All Others	20,601	0	20,601
1st Allocation	39,229	0	39,229
<b>Allocation Step 2</b>			
Inbound- All Others	2,711	0	2,711
2nd Allocation	2,711	0	2,711



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-267 MH CONNECT**

	Total	General & Admin	ADAPT BLDG
Total For 0267 101-267 MH CONNECT			
Total Allocated	41,940	0	41,940



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-267 MH CONNECT**

Activity - ADAPT BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
222.X-649 MH SPACE	100	100.0000	39,229		39,229	2,711	41,940
SubTotal	100	100.0000	39,229		39,229	2,711	41,940
Total	100	100.0000	39,229		39,229	2,711	41,940

Allocation Basis: DIRECT ALLOCATION TO COMMUNITY MENTAL HEALTH

Allocation Source: FINANCIAL STATEMENTS

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-267 MH CONNECT**

Receiving Department	Total	ADAPT BLDG
222.X-649 MH SPACE	41,940	41,940
Direct Billed	0	0
<b>Total</b>	<b>41,940</b>	<b>41,940</b>



**ALLEGAN COUNTY, MICHIGAN  
FACILITYMANAGEMENT-MH-ADMIN BUILDING  
NATURE AND EXTENT OF SERVICES**

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 and duplication support.

**Custodial & Maintenance Service** - the Facility Management Department provides intensive maintenance services. The cost of maintaining the MH-Administration Building has been identified within the general ledger activity 101-268. Costs relating to this building have been distributed directly to the MH. Compensation for this service is allowable under, 2 CFR Part 225.

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 this service department. This procedure provides for an appropriate allocation of all service department charges.

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



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-268 MH ADMIN**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	24,628			24,628
101-101 BOC	127	7	134	
101-172 ADMIN	186	24	210	
101-201 FINANCE	831	113	944	
101-202 AUDIT	32		32	
101-253 TREASURER	657	101	758	
101-265 FAC MGMT	22,482	2,298	24,780	
101-272 DUMONT LK		2,779	2,779	
677-087 INSURANCE		707	707	
Total Allocated Additions:	24,315	6,029	30,344	30,344
2460268974 LAND IMP	2,615			
Total Departmental Cost Adjustments:	2,615			2,615
Total To Be Allocated:	51,558	6,029		57,587



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-268 MH ADMIN**

	Total	General & Admin	CMH ADMIN BLDG
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Other Expense &amp; Cost</b>			
777.00 MAINT SUPPL	506	0	506
778.00 EQ MTC SUPPL	68	0	68
815.00 JANITOR SVCS	761	0	761
818.00 CONTRACTUAL	4,104	0	4,104
920.05 SNOW REMOVAL	5,545	0	5,545
931.00 BLDG R&M	7,642	0	7,642
932.00 EQUIP R&M	6,002	0	6,002
<b>Departmental Totals</b>			
Total Expenditures	24,628	0	24,628
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
2460268974 LAND IMP	2,615	0	2,615
<b>Functional Cost</b>			
Functional Cost	27,243	0	27,243
<b>Allocation Step 1</b>			
Inbound- All Others	24,315	0	24,315
1st Allocation	51,558	0	51,558
<b>Allocation Step 2</b>			
Inbound- All Others	6,029	0	6,029
2nd Allocation	6,029	0	6,029



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-268 MH ADMIN**

	Total	General & Admin	CMH ADMIN BLDG
Total For 0268 101-268 MH ADMIN			
Total Allocated	57,587	0	57,587



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-268 MH ADMIN**

Activity - CMH ADMIN BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
222.X-649 MH SPACE	100	100.0000	51,558		51,558	6,029	57,587
SubTotal	100	100.0000	51,558		51,558	6,029	57,587
Total	100	100.0000	51,558		51,558	6,029	57,587

Allocation Basis: DIRECT ALLOCATION TO COMMUNITY MENTAL HEALTH  
 Allocation Source: FINANCIAL STATEMENTS

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-268 MH ADMIN**

Receiving Department	Total	CMH ADMIN BLDG
222.X-649 MH SPACE	57,587	57,587
Direct Billed	0	0
<b>Total</b>	<b>57,587</b>	<b>57,587</b>



**ALLEGAN COUNTY, MICHIGAN  
FACILITY MANAGEMENT- JAIL BUILDING  
NATURE AND EXTENT OF SERVICES**

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 and duplication support.

**Custodial & Maintenance Service** - the Facility Management Department provides intensive maintenance services. The cost of maintaining the Jail Building has been identified within the general ledger activity 101-269. Costs relating to this building have been distributed directly to the Jail operations. Compensation for this service is allowable under, 2 CFR Part 225.

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 this service department. This procedure provides for an appropriate allocation of all service department charges.

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

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-269 JAIL BLDG**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	540,014			540,014
101-101 BOC	2,779	162	2,941	
101-172 ADMIN	4,073	531	4,604	
101-201 FINANCE	8,169	1,109	9,278	
101-202 AUDIT	695	5	700	
101-226 PERSONNEL	171	13	184	
101-253 TREASURER	6,452	996	7,448	
101-265 FAC MGMT	68,586	7,009	75,595	
677-087 INSURANCE		18,379	18,379	
Total Allocated Additions:	90,925	28,204	119,129	119,129
Total To Be Allocated:	630,939	28,204		659,143



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-269 JAIL BLDG**

	Total	General & Admin	JAIL BLDG
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	30,437	0	30,437
FRINGE BENEFITS	19,237	0	19,237
<b>Other Expense &amp; Cost</b>			
748.00 GAS GREASE	2,162	0	2,162
776.00 JANITOR SUPP	17,113	0	17,113
777.00 MAINT SUPPL	25,384	0	25,384
778.00 EQ MTC SUPPL	4,868	0	4,868
815.00 JANITOR SVCS	3,241	0	3,241
818.00 CONTRACTUAL	21,454	0	21,454
920.00 UTILITIES	187,729	0	187,729
920.01 UTIL HAWTHN	148,936	0	148,936
920.05 SNOW REMOVAL	17,798	0	17,798
931.00 BLDG R&M	31,058	0	31,058
932.00 EQUIP R&M	20,568	0	20,568
936.00 GROUNDS CARE	4,014	0	4,014
954.00 EQUIPMENT	6,015	0	6,015
<b>Departmental Totals</b>			
Total Expenditures	540,014	0	540,014
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	540,014	0	540,014
<b>Allocation Step 1</b>			
Inbound- All Others	90,925	0	90,925
1st Allocation	630,939	0	630,939
<b>Allocation Step 2</b>			
Inbound- All Others	28,204	0	28,204
2nd Allocation	28,204	0	28,204





**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-269 JAIL BLDG**

	Total	General & Admin	JAIL BLDG
Total For 0269 101-269 JAIL BLDG			
Total Allocated	659,143	0	659,143



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-269 JAIL BLDG**

Activity - JAIL BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-351 JAIL	100	100.0000	630,939		630,939	28,204	659,143
SubTotal	100	100.0000	630,939		630,939	28,204	659,143
Total	100	100.0000	630,939		630,939	28,204	659,143

Allocation Basis: DIRECT ALLOCATION TO JAIL OPERATIONS

Allocation Source: FINANCIAL STATEMENTS

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-269 JAIL BLDG**

Receiving Department	Total	JAIL BLDG
101-351 JAIL	659,143	659,143
Direct Billed	0	0
Total	<u>659,143</u>	<u>659,143</u>



**ALLEGAN COUNTY, MICHIGAN  
FACILITY MANAGEMENT- COUNTY SERVICES BUILDING  
NATURE AND EXTENT OF SERVICES**

The County of Allegan owns and maintains the County Services Building, which was renovated in 2004 and 2005 to house the administration offices and Mental Health department. Costs associated with this department include janitorial services, utilities, grounds keeping, and building repair and maintenance. The costs associated with the County Services Building have been allocated based on usable square footage by department.

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 this service department. This procedure provides for an appropriate allocation of all service department charges.

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

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-270 CO SVCS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	113,687			113,687
101-101 BOC	585	34	619	
101-172 ADMIN	857	112	969	
101-201 FINANCE	1,666	179	1,845	
101-202 AUDIT	146	1	147	
101-253 TREASURER	1,039	160	1,199	
101-265 FAC MGMT	53,510	5,468	58,978	
101-272 DUMONT LK		5,614	5,614	
677-087 INSURANCE		2,773	2,773	
Total Allocated Additions:	<u>57,803</u>	<u>14,341</u>	<u>72,144</u>	72,144
2460270974 LAND IMP	2,120			
Total Departmental Cost Adjustments:	<u>2,120</u>			2,120
Total To Be Allocated:	<u><u>173,610</u></u>	<u><u>14,341</u></u>		<u><u>187,951</u></u>



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-270 CO SVCS**

	Total	General & Admin	COUNTY SVC BLDG
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Other Expense &amp; Cost</b>			
776.00 JANITOR SUPP	3	0	3
777.00 BLD MTC SUPP	2,412	0	2,412
778.00 EQ MTCE SUPP	1,072	0	1,072
815.00 JANITOR SVCS	1,162	0	1,162
818.00 CONTRACTUAL	22,629	0	22,629
920.00 UTILITIES	68,290	0	68,290
920.05 SNOW REMOVAL	9,669	0	9,669
931.00 BLDG R&M	4,050	0	4,050
932.00 EQUIP R&M	4,400	0	4,400
<b>Departmental Totals</b>			
Total Expenditures	113,687	0	113,687
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
2460270974 LAND IMP	2,120	0	2,120
<b>Functional Cost</b>			
Functional Cost	115,807	0	115,807
<b>Allocation Step 1</b>			
Inbound- All Others	57,803	0	57,803
1st Allocation	173,610	0	173,610
<b>Allocation Step 2</b>			
Inbound- All Others	14,341	0	14,341
2nd Allocation	14,341	0	14,341



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-270 CO SVCS**

	Total	General & Admin	COUNTY SVC BLDG
Total For 0270 101-270 CO SVCS			
Total Allocated	187,951	0	187,951



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-270 CO SVCS**

Activity - COUNTY SVC BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-172 ADMIN	527	2.4549	4,262		4,262		4,262
101-201 FINANCE	400	1.8633	3,235		3,235		3,235
101-225 EQUALIZTN	1,275	5.9393	10,311		10,311	1,172	11,483
101-226 PERSONNEL	400	1.8633	3,235		3,235		3,235
101-259 NETWK/PHONE	2,410	11.2265	19,490		19,490		19,490
101-265 FAC MGMT	2,134	9.9408	17,258		17,258		17,258
101-303 WEMET	650	3.0279	5,257		5,257	598	5,855
222.X-649 MH SPACE	13,671	63.6840	110,562		110,562	12,571	123,133
SubTotal	21,467	100.0000	173,610		173,610	14,341	187,951
Total	21,467	100.0000	173,610		173,610	14,341	187,951

Allocation Basis: 270 SERVICES BLDG USABLE SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FACILITIES MANAGEMENT



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-270 CO SVCS**

Receiving Department	Total	COUNTY SVC BLDG
101-172 ADMIN	4,262	4,262
101-201 FINANCE	3,235	3,235
101-225 EQUALIZTN	11,483	11,483
101-226 PERSONNEL	3,235	3,235
101-259 NETWK/PHONE	19,490	19,490
101-265 FAC MGMT	17,258	17,258
101-303 WEMET	5,855	5,855
222.X-649 MH SPACE	123,133	123,133
Direct Billed	0	0
<b>Total</b>	<b>187,951</b>	<b>187,951</b>



**ALLEGAN COUNTY, MICHIGAN  
FACILITY MANAGEMENT- DUMONT LAKE COMPLEX  
NATURE AND EXTENT OF SERVICES**

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 maintenance superintendent is responsible for grounds keeping services for all the facilities located at the Center. The plan has segregated related costs as follows:

**Water Treatment Facility** - costs associated with the operation of the water treatment facility have been identified within this function. This includes supervisory wages, utilities and other line item costs. These costs are distributed to all user departments. The basis of allocation is the number of gallons of water used by department. Each gallon of water received essentially the same type and level of service.

**Service Center Grounds** - the maintenance superintendent is responsible for the grounds-keeping services at the Dumont Lake Complex. Wages and fringes, gasoline, supplies, and other related costs are distributed to each facility located at the County Service Center. The basis of allocation is the total square footage of each structure receiving grounds maintenance services.

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 this service department. This procedure provides for an appropriate allocation of all service department charges.

**ALLEGAN COUNTY, MICHIGAN  
FACILITY MANAGEMENT- DUMONT LAKE COMPLEX  
NATURE AND EXTENT OF SERVICES**

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

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-272 DUMONT LK**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	45,808			45,808
101-101 BOC	236	14	250	
101-172 ADMIN	345	45	390	
101-201 FINANCE	2,615	321	2,936	
101-202 AUDIT	59		59	
101-253 TREASURER	1,868	288	2,156	
101-265 FAC MGMT	1,978	202	2,180	
101-272 DUMONT LK		640	640	
677-087 INSURANCE		518	518	
Total Allocated Additions:	7,101	2,028	9,129	9,129
Total To Be Allocated:	52,909	2,028		54,937



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-272 DUMONT LK**

	Total	General & Admin	WATER TREATMENT	SVC CTR GROUNDS
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
<b>Other Expense &amp; Cost</b>				
748.00 GAS GREASE	3,859	0	0	3,859
776.00 JANITL SUPPL	113	0	0	113
777.00 B&G MTC SUPP	5,442	0	1,088	4,354
778.00 EQ MTC SUPPL	2,363	0	473	1,890
811.00 MEMBERSHIPS	95	0	19	76
815.00 JANITOR SVCS	387	0	77	310
818.00 CONTRACTUAL	12,631	0	2,526	10,105
861.03 EDUC/TRAINING	490	0	98	392
920.00 UTILITIES	11,140	0	11,140	0
920.05 SNOW REMOVAL	6,872	0	1,374	5,498
931.00 BLDG R&M	1,960	0	1,960	0
932.00 EQUIP R&M	439	0	88	351
954.00 EQUIPMENT	17	0	3	14
<b>Departmental Totals</b>				
Total Expenditures	45,808	0	18,846	26,962
<b>Deductions</b>				
Total Deductions	0	0	0	0
Functional Cost	45,808	0	18,846	26,962
<b>Allocation Step 1</b>				
Inbound- All Others	7,101	0	1,420	5,681
1st Allocation	52,909	0	20,266	32,643
<b>Allocation Step 2</b>				
Inbound- All Others	2,028	0	406	1,622
2nd Allocation	2,028	0	406	1,622



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-272 DUMONT LK**

	Total	General & Admin	WATER TREATMENT	SVC CTR GROUNDS
Total For 0272 101-272 DUMONT LK				
Total Allocated	54,937	0	20,672	34,265



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-272 DUMONT LK**

Activity - WATER TREATMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-260 FM ANIMAL	198,200	4.4493	902		902	22	924
101-262 FM 911 EOC	86,900	1.9508	395		395		395
101-263 FM HUM SV	454,500	10.2030	2,068		2,068		2,068
101-265 FAC MGMT	13,090	0.2939	60		60		60
101-268 MH ADMIN	129,200	2.9004	588		588		588
101-270 CO SVCS	87,900	1.9732	400		400		400
101-273 YOUTH HOME	858,400	19.2700	3,905		3,905	95	4,000
512.0-671 MCF SPACE	2,626,394	58.9594	11,948		11,948	289	12,237
SubTotal	4,454,584	100.0000	20,266		20,266	406	20,672
Total	4,454,584	100.0000	20,266		20,266	406	20,672

Allocation Basis: WATER USAGE

Allocation Source: WATER METER READINGS - FACILITIES MANAGEMENT

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-272 DUMONT LK**

Activity - SVC CTR GROUNDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-260 FM ANIMAL	3,090	1.7628	575		575	79	654
101-262 FM 911 EOC	8,500	4.8491	1,583		1,583		1,583
101-263 FM HUM SV	60,000	34.2293	11,173		11,173		11,173
101-268 MH ADMIN	11,764	6.7112	2,191		2,191		2,191
101-270 CO SVCS	28,000	15.9736	5,214		5,214		5,214
101-272 DUMONT LK	3,435	1.9596	640		640		640
101-273 YOUTH HOME	22,000	12.5507	4,097		4,097	561	4,658
512.0-671 MCF SPACE	38,500	21.9637	7,170		7,170	982	8,152
SubTotal	175,289	100.0000	32,643		32,643	1,622	34,265
Total	175,289	100.0000	32,643		32,643	1,622	34,265

Allocation Basis: TOTAL SQUARE FOOTAGE OF STRUCTURE W/ GROUNDS MAINTAINED

Allocation Source: FACILITY MANAGEMENT DEPARTMENT



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-272 DUMONT LK**

Receiving Department	Total	WATER TREATMENT	SVC CTR GROUNDS
101-260 FM ANIMAL	1,578	924	654
101-262 FM 911 EOC	1,978	395	1,583
101-263 FM HUM SV	13,241	2,068	11,173
101-265 FAC MGMT	60	60	0
101-268 MH ADMIN	2,779	588	2,191
101-270 CO SVCS	5,614	400	5,214
101-272 DUMONT LK	640	0	640
101-273 YOUTH HOME	8,658	4,000	4,658
512.0-671 MCF SPACE	20,389	12,237	8,152
Direct Billed	0	0	0
<b>Total</b>	<b>54,937</b>	<b>20,672</b>	<b>34,265</b>



**ALLEGAN COUNTY, MICHIGAN  
FACILITY MANAGEMENT- YOUTH HOME  
NATURE AND EXTENT OF SERVICES**

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

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 this service department. This procedure provides for an appropriate allocation of all service department charges.

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

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-273 YOUTH HOME**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	149,344			149,344
101-101 BOC	769	45	814	
101-172 ADMIN	1,126	147	1,273	
101-201 FINANCE	2,397	292	2,689	
101-202 AUDIT	192	1	193	
101-253 TREASURER	1,696	262	1,958	
101-265 FAC MGMT	42,043	4,297	46,340	
101-272 DUMONT LK	8,002	656	8,658	
677-087 INSURANCE		2,143	2,143	
Total Allocated Additions:	56,225	7,843	64,068	64,068
Total To Be Allocated:	205,569	7,843		213,412



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-273 YOUTH HOME**

	Total	General & Admin	YOUTH HOME
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Other Expense &amp; Cost</b>			
776.00 JANITOR SVCS	2,414	0	2,414
777.00 BLD MTC SUPP	3,745	0	3,745
778.00 EQ MTC SUPP	2,512	0	2,512
815.00 JANITOR SVCS	1,564	0	1,564
818.00 CONTRACTUAL	38,382	0	38,382
920.00 UTILITIES	58,464	0	58,464
920.05 SNOW REMOVAL	5,217	0	5,217
931.00 BLDG R&M	20,023	0	20,023
932.00 EQUIP R&M	17,023	0	17,023
<b>Departmental Totals</b>			
Total Expenditures	149,344	0	149,344
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	149,344	0	149,344
<b>Allocation Step 1</b>			
Inbound- All Others	56,225	0	56,225
1st Allocation	205,569	0	205,569
<b>Allocation Step 2</b>			
Inbound- All Others	7,843	0	7,843
2nd Allocation	7,843	0	7,843
<b>Total For 0273 101-273 YOUTH HOME</b>			
Total Allocated	213,412	0	213,412



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-273 YOUTH HOME**

Activity - YOUTH HOME

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-149 FAMILY CT	1,248	6.1054	12,551		12,551	479	13,030
292.1-614 COMM RESC	973	4.7600	9,785		9,785	373	10,158
292.1-656 CC ADMIN	651	3.1848	6,547		6,547	250	6,797
292.1-661 FOOD PREP	1,064	5.2052	10,700		10,700	408	11,108
292.1-664 JUV DETENTN	9,753	47.7129	98,083		98,083	3,742	101,825
292.1-666 CHEVEER	6,752	33.0317	67,903		67,903	2,591	70,494
SubTotal	20,441	100.0000	205,569		205,569	7,843	213,412
Total	20,441	100.0000	205,569		205,569	7,843	213,412

Allocation Basis: USABLE SQUARE FOOTAGE BY OCCUPANT DEPARTMENT

Allocation Source: FACILITY MANAGEMENT



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-273 YOUTH HOME**

Receiving Department	Total	YOUTH HOME
101-149 FAMILY CT	13,030	13,030
292.1-614 COMM RESC	10,158	10,158
292.1-656 CC ADMIN	6,797	6,797
292.1-661 FOOD PREP	11,108	11,108
292.1-664 JUV DETENTN	101,825	101,825
292.1-666 CHEVEER	70,494	70,494
Direct Billed	0	0
<b>Total</b>	<b>213,412</b>	<b>213,412</b>



**ALLEGAN COUNTY, MICHIGAN  
COURTHOUSE SECURITY  
NATURE AND EXTENT OF SERVICES**

Allegan County pays for Courthouse and facility security expenses out of general ledger activity 101-316. The cost of services related to the security of the county building has been allocated to the benefiting departments based on usable square footage by department.

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 this service department. This procedure provides for an appropriate allocation of all service department charges.

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

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-316 SECURITY**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	131,467			131,467
101-101 BOC	677	39	716	
101-172 ADMIN	992	129	1,121	
101-201 FINANCE	694	94	788	
101-202 AUDIT	169	1	170	
101-226 PERSONNEL	2,162	168	2,330	
101-253 TREASURER	548	85	633	
101-259 NETWK/PHONE	8,092	406	8,498	
677 FRING PROCG		278	278	
677-087 INSURANCE		553	553	
COUNTY FITNESS CTR		80	80	
Total Allocated Additions:	<u>13,334</u>	<u>1,833</u>	<u>15,167</u>	<u>15,167</u>
Total To Be Allocated:	<u><u>144,801</u></u>	<u><u>1,833</u></u>		<u><u>146,634</u></u>





**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-316 SECURITY**

	Total	General & Admin	CTHSE SECURITY
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	119,891	0	119,891
FRINGE BENEFITS	11,576	0	11,576
<b>Departmental Totals</b>			
Total Expenditures	131,467	0	131,467
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	131,467	0	131,467
<b>Allocation Step 1</b>			
Inbound- All Others	13,334	0	13,334
1st Allocation	144,801	0	144,801
<b>Allocation Step 2</b>			
Inbound- All Others	1,833	0	1,833
2nd Allocation	1,833	0	1,833
<b>Total For 0316 101-316 SECURITY</b>			
Total Allocated	146,634	0	146,634



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-316 SECURITY**

Activity - CTHSE SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-131 CIR CT	11,504	20.6802	29,944		29,944	412	30,356
101-136 DIST CT	9,800	17.6170	25,510		25,510	351	25,861
101-141 FOC	4,034	7.2517	10,501		10,501	145	10,646
101-148 PROB CT	5,863	10.5397	15,262		15,262	210	15,472
101-149 FAMILY CT	3,431	6.1678	8,931		8,931	123	9,054
101-151 PROB-CIR	1,548	2.7828	4,029		4,029	55	4,084
101-152 PROB-DC	1,458	2.6210	3,795		3,795	52	3,847
101-172 ADMIN	686	1.2332	1,786		1,786		1,786
101-201 FINANCE	1,202	2.1608	3,129		3,129		3,129
101-215 CLERK	2,413	4.3377	6,281		6,281	87	6,368
101-225 EQUALIZTN	2,169	3.8991	5,646		5,646	78	5,724
101-229 PROS ATTY	4,800	8.6287	12,495		12,495	172	12,667
101-236 REG DEEDS	2,196	3.9477	5,716		5,716	79	5,795
101-253 TREASURER	2,607	4.6865	6,786		6,786		6,786
101-275 DRAIN	1,359	2.4430	3,538		3,538	49	3,587
OTHER	558	1.0031	1,452		1,452	20	1,472
SubTotal	55,628	100.0000	144,801		144,801	1,833	146,634
Total	55,628	100.0000	144,801		144,801	1,833	146,634

Allocation Basis: 261 COURTHOUSE USABLE SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FACILITIES MANAGEMENT



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 101-316 SECURITY**

Receiving Department	Total	CTHSE SECURITY
101-131 CIR CT	30,356	30,356
101-136 DIST CT	25,861	25,861
101-141 FOC	10,646	10,646
101-148 PROB CT	15,472	15,472
101-149 FAMILY CT	9,054	9,054
101-151 PROB-CIR	4,084	4,084
101-152 PROB-DC	3,847	3,847
101-172 ADMIN	1,786	1,786
101-201 FINANCE	3,129	3,129
101-215 CLERK	6,368	6,368
101-225 EQUALIZTN	5,724	5,724
101-229 PROS ATTY	12,667	12,667
101-236 REG DEEDS	5,795	5,795
101-253 TREASURER	6,786	6,786
101-275 DRAIN	3,587	3,587
OTHER	1,472	1,472
Direct Billed	0	0
<b>Total</b>	<b>146,634</b>	<b>146,634</b>



**ALLEGAN COUNTY, MICHIGAN  
FUND 279 GRANTS  
NATURE AND EXTENT OF SERVICES**

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 within this schedule based on the number of expenditure transactions for each activity.

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 this service department. This procedure provides for an appropriate allocation of all service department charges.

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

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 279.0 GRANTS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
101-101 BOC	2,527	147	2,674	
101-172 ADMIN	3,703	483	4,186	
101-201 FINANCE	9,315	1,265	10,580	
101-202 AUDIT	632	5	637	
101-226 PERSONNEL	706	55	761	
101-253 TREASURER	863	122	985	
101-259 NETWK/PHONE	2,321	116	2,437	
677-087 INSURANCE		2,064	2,064	
COUNTY FITNESS CTR		23	23	
Total Allocated Additions:	20,067	4,280	24,347	24,347
Total To Be Allocated:	20,067	4,280	24,347	24,347



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 279.0 GRANTS**

	Total	General & Admin	GRANTS INDIRECT
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	0	0	0
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	0	0	0
<b>Allocation Step 1</b>			
Inbound- All Others	20,067	0	20,067
1st Allocation	20,067	0	20,067
<b>Allocation Step 2</b>			
Inbound- All Others	4,280	0	4,280
2nd Allocation	4,280	0	4,280
<b>Total For 2790 279.0 GRANTS</b>			
Total Allocated	24,347	0	24,347



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 279.0 GRANTS**

Activity - GRANTS INDIRECT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
279.0-301 GRANT	26.00	2.2530	452		452	96	548
279.0-335 GRANT	70.00	6.0659	1,217		1,217	260	1,477
279.0-337 GRANT	5.00	0.4333	87		87	19	106
279.0-351 GRANT	105.00	9.0988	1,826		1,826	389	2,215
279.0-428 GRANT	13.00	1.1265	226		226	48	274
279.0-999 GRANT-OTHER	935.00	81.0225	16,259		16,259	3,468	19,727
SubTotal	1,154.00	100.0000	20,067		20,067	4,280	24,347
Total	1,154.00	100.0000	20,067		20,067	4,280	24,347

Allocation Basis: NUMBER OF EXPENDITURE TRANSACTIONS BY GRANT

Allocation Source: FINANCIAL STATEMENTS



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 279.0 GRANTS**

Receiving Department	Total	GRANTS INDIRECT
279.0-301 GRANT	548	548
279.0-335 GRANT	1,477	1,477
279.0-337 GRANT	106	106
279.0-351 GRANT	2,215	2,215
279.0-428 GRANT	274	274
279.0-999 GRANT-OTHER	19,727	19,727
Direct Billed	0	0
<b>Total</b>	<b>24,347</b>	<b>24,347</b>





**ALLEGAN COUNTY, MICHIGAN  
FUND 292.1 CHILD CARE PROGRAMS  
NATURE AND EXTENT OF SERVICES**

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, has been allocated to the specific grant activities within this schedule based on the dollar amount of expenditures for each program.

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 this service department. This procedure provides for an appropriate allocation of all service department charges.

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

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 292.1 CHILD CARE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
101-101 BOC	23,718	1,387	25,105	
101-172 ADMIN	34,757	4,528	39,285	
101-201 FINANCE	31,166	4,231	35,397	
101-202 AUDIT	5,931	51	5,982	
101-226 PERSONNEL	65,499	5,115	70,614	
101-253 TREASURER	6,877	971	7,848	
101-259 NETWK/PHONE	238,258	11,946	250,204	
677-087 INSURANCE		( 37,539)	( 37,539)	
COUNTY FITNESS CTR		2,359	2,359	
Total Allocated Additions:	<u>406,206</u>	<u>( 6,951)</u>	<u>399,255</u>	<u>399,255</u>
Total To Be Allocated:	<u><u>406,206</u></u>	<u><u>( 6,951)</u></u>		<u><u>399,255</u></u>



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 292.1 CHILD CARE**

	Total	General & Admin	INDIRECT
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	0	0	0
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	0	0	0
<b>Allocation Step 1</b>			
Inbound- All Others	406,206	0	406,206
1st Allocation	406,206	0	406,206
<b>Allocation Step 2</b>			
Inbound- All Others	( 6,951)	0	( 6,951)
2nd Allocation	( 6,951)	0	( 6,951)
<b>Total For 2921 292.1 CHILD CARE</b>			
Total Allocated	399,255	0	399,255



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 292.1 CHILD CARE**

Activity - INDIRECT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
292.1-614 COMM RESC	396.37	8.6013	34,939		34,939	-598	34,341
292.1-653 DIVERSION	75.91	1.6473	6,691		6,691	-115	6,576
292.1-654 CASA	63.99	1.3886	5,641		5,641	-97	5,544
292.1-656 CC ADMIN	260.31	5.6488	22,946		22,946	-393	22,553
292.1-661 FOOD PREP	259.21	5.6249	22,849		22,849	-391	22,458
292.1-662 FOSTER CARE	724.97	15.7319	63,904		63,904	-1,094	62,810
292.1-664 JUV DETENTN	1,231.08	26.7145	108,515		108,515	-1,855	106,660
292.1-665 COMM PROB TN	410.97	8.9181	36,226		36,226	-620	35,606
292.1-666 CHEVEER	1,185.46	25.7246	104,495		104,495	-1,788	102,707
SubTotal	4,608.27	100.0000	406,206		406,206	-6,951	399,255
Total	4,608.27	100.0000	406,206		406,206	-6,951	399,255

Allocation Basis: DOLLAR AMOUNT OF EXPENDITURES ADMINISTERED BY PROGRAM

Allocation Source: FINANCIAL STATEMENTS (IN 1,000'S)

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 292.1 CHILD CARE**

Receiving Department	Total	INDIRECT
292.1-614 COMM RESC	34,341	34,341
292.1-653 DIVERSION	6,576	6,576
292.1-654 CASA	5,544	5,544
292.1-656 CC ADMIN	22,553	22,553
292.1-661 FOOD PREP	22,458	22,458
292.1-662 FOSTER CARE	62,810	62,810
292.1-664 JUV DETENTN	106,660	106,660
292.1-665 COMM PROBTRN	35,606	35,606
292.1-666 CHEVEER	102,707	102,707
Direct Billed	0	0
<b>Total</b>	<b>399,255</b>	<b>399,255</b>



**ALLEGAN COUNTY, MICHIGAN  
FRINGE PROCESSING  
NATURE AND EXTENT OF SERVICES**

Allegan County provides a range of fringe 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** - The unemployment, overhead relating to retirement activities, and the cost of maintaining the general ledger activities for the fringe benefit accounts have been distributed within this schedule. All other fringe benefit costs have been considered to be direct costs. The cost associated with unemployment, overhead for retirement activities, and the processing costs relating to the fringe benefit activities within the general ledger have been distributed based on the dollar amount of regular wages by in benefiting department.

**General Fund Other Fringes** – Costs relating to unemployment benefits for General Fund employees have been allocated to General Fund departments based on the average number of employees by department.

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 this service department. This procedure provides for an appropriate allocation of all service department charges.

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

**ALLEGAN COUNTY, MICHIGAN  
FRINGE PROCESSING  
NATURE AND EXTENT OF SERVICES**

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 677 FRING PROCG**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
101-201 FINANCE	2,189	256	2,445	
101-253 TREASURER	2,060	291	2,351	
Total Allocated Additions:	<u>4,249</u>	<u>547</u>	<u>4,796</u>	4,796
101851723 UNEMPLOY	24,385			
Total Departmental Cost Adjustments:	<u>24,385</u>			24,385
Total To Be Allocated:	<u><u>28,634</u></u>	<u><u>547</u></u>		<u><u>29,181</u></u>





**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 677 FRING PROCG**

	Total	General & Admin	FRINGE PROCESSG	GF OTHER FRINGE
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	0	0	0	0
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Cost Adjustments</b>				
101851723 UNEMPLOY	24,385	0	0	24,385
Functional Cost	24,385	0	0	24,385
<b>Allocation Step 1</b>				
Inbound- All Others	4,249	4,249	0	0
Reallocate Admin Costs		( 4,249)	0	4,249
1st Allocation	28,634	0	0	28,634
<b>Allocation Step 2</b>				
Inbound- All Others	547	547	0	0
Reallocate Admin Costs		( 547)	0	547
2nd Allocation	547	0	0	547
<b>Total For 6770 677 FRING PROCG</b>				
Total Allocated	29,181	0	0	29,181



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 677 FRING PROCG**

Activity - FRINGE PROCESSG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity has no Allocatable Costs							
SubTotal							
Total							

Allocation Basis: HOSPITAL LIFE WORKERS COMP DISABILITY CHGS BY DEPT  
 Allocation Source: GENERAL LEDGER (IN 1,000'S)

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 677 FRING PROCG**

Activity - GF OTHER FRINGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-101 BOC	125.86	1.0240	293		293		293
101-131 CIR CT	424.15	3.4509	988		988	23	1,011
101-136 DIST CT	902.13	7.3398	2,102		2,102	48	2,150
101-141 FOC	845.28	6.8772	1,969		1,969	45	2,014
101-147 JURY BD	6.12	0.0498	14		14		14
101-148 PROB CT	276.14	2.2467	643		643	15	658
101-149 FAMILY CT	275.07	2.2380	641		641	15	656
101-152 PROB-DC	303.22	2.4670	706		706	16	722
101-172 ADMIN	202.13	1.6445	471		471		471
101-191 ELECTIONS	19.48	0.1585	45		45	1	46
101-201 FINANCE	223.36	1.8173	520		520		520
101-215 CLERK	385.42	3.1358	898		898	21	919
101-225 EQUALIZTN	294.50	2.3961	686		686	16	702
101-226 PERSONNEL	241.50	1.9649	563		563		563
101-228 CRIM VICTM	80.78	0.6572	188		188	4	192
101-229 PROS ATTY	870.37	7.0814	2,028		2,028	46	2,074
101-236 REG DEEDS	190.26	1.5480	443		443	10	453
101-253 TREASURER	306.67	2.4951	714		714		714
101-259 NETWK/PHONE	434.39	3.5342	1,012		1,012		1,012
101-265 FAC MGMT	350.53	2.8519	817		817		817
101-266 MAIL/COPY	31.85	0.2591	74		74		74
101-275 DRAIN	250.08	2.0347	583		583	13	596
101-291 RECORD MGT	64.81	0.5273	151		151	3	154
101-301 SHERIFF	2,341.67	19.0517	5,458		5,458	127	5,585
101-303 WEMET	60.48	0.4921	141		141	3	144



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 677 FRING PROCG**

Activity - GF OTHER FRINGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-314 RESERVES	52.77	0.4293	123		123	3	126
101-315 DETECTIVE	325.48	2.6481	758		758	17	775
101-316 SECURITY	119.44	0.9718	278		278		278
101-331 MARINE	83.18	0.6768	194		194	4	198
101-351 JAIL	1,792.11	14.5807	4,175		4,175	96	4,271
101-352 INMATE PROG	132.37	1.0770	308		308	7	315
101-403 LAND	51.55	0.4194	120		120	3	123
101-426 EMERG MGT	71.43	0.5812	166		166	4	170
101-427 LEPC	1.50	0.0122	3		3		3
101-430 ANIMAL	65.46	0.5326	153		153	3	156
101-441 DPW	7.87	0.0640	18		18		18
101-648 MED EXAM	23.48	0.1910	55		55	1	56
101-681 VETS BURIAL	58.10	0.4727	135		135	3	138
SubTotal	12,290.99	100.0000	28,634		28,634	547	29,181
Total	12,290.99	100.0000	28,634		28,634	547	29,181

Allocation Basis: REGULAR WAGES BY DEPARTMENT

Allocation Source: ADMINISTRATION

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 677 FRING PROCG**

Receiving Department	Total	FRINGE PROCESSG	GF OTHER FRINGE
101-101 BOC	293	0	293
101-131 CIR CT	1,011	0	1,011
101-136 DIST CT	2,150	0	2,150
101-141 FOC	2,014	0	2,014
101-147 JURY BD	14	0	14
101-148 PROB CT	658	0	658
101-149 FAMILY CT	656	0	656
101-152 PROB-DC	722	0	722
101-172 ADMIN	471	0	471
101-191 ELECTIONS	46	0	46
101-201 FINANCE	520	0	520
101-215 CLERK	919	0	919
101-225 EQUALIZTN	702	0	702
101-226 PERSONNEL	563	0	563
101-228 CRIM VICTM	192	0	192
101-229 PROS ATTY	2,074	0	2,074
101-236 REG DEEDS	453	0	453
101-253 TREASURER	714	0	714
101-259 NETWK/PHONE	1,012	0	1,012
101-265 FAC MGMT	817	0	817
101-266 MAIL/COPY	74	0	74
101-275 DRAIN	596	0	596
101-291 RECORD MGT	154	0	154
101-301 SHERIFF	5,585	0	5,585
101-303 WEMET	144	0	144
101-314 RESERVES	126	0	126
101-315 DETECTIVE	775	0	775
101-316 SECURITY	278	0	278
101-331 MARINE	198	0	198
101-351 JAIL	4,271	0	4,271
101-352 INMATE PROG	315	0	315
101-403 LAND	123	0	123
101-426 EMERG MGT	170	0	170



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 677 FRING PROCG**

Receiving Department	Total	FRINGE PROCESSG	GF OTHER FRINGE
101-427 LEPC	3	0	3
101-430 ANIMAL	156	0	156
101-441 DPW	18	0	18
101-648 MED EXAM	56	0	56
101-681 VETS BURIAL	138	0	138
Direct Billed	0	0	0
<b>Total</b>	<b>29,181</b>	<b>0</b>	<b>29,181</b>



**ALLEGAN COUNTY, MICHIGAN  
INSURANCE  
NATURE AND EXTENT OF SERVICES**

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, general liability, and vehicle insurance. The insurance costs are separated into four functions for allocation to benefiting departments. The following is a description of the various functions and the allocation basis used to distribute the premiums:

**Property** - the County acquired broad form coverage for all real and personal property owned to protect itself from losses due to fire, wind, flood, and vandalism. The cost associated with this insurance was distributed between the County buildings based on the dollar value of the insured property as stated in the review questionnaire prepared for Michigan Municipal Risk Management. The cost was then allocated on usable square footage by occupant department in multiple occupied buildings and allocated directly to the benefiting departments for single occupied buildings.

**General Liability** - the County acquired a liability policy to protect itself against financial losses from various incidents in which the County is found to be responsible. Costs associated with this coverage have been allocated to the various insured departments based on the dollar amount of expenditures as identified in the annual audit. This basis reflects the various levels of activities, i.e. employment, acquisition of goods and services; in which each department

**ALLEGAN COUNTY, MICHIGAN  
INSURANCE  
NATURE AND EXTENT OF SERVICES**

engaged during the year. This expenditure level most accurately reflects the relative exposure experienced by each department.

**Auto Insurance** - the County acquired a policy to protect itself against losses resulting from the operation of vehicles owned by the County and operated by various departments. The protection includes property coverage, medical coverage, and collision coverage. Costs associated with these policies are allocated to the various departments based on the number of vehicles assigned to each department. 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 this service department. This procedure provides for an appropriate allocation of all service department charges.

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



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 677-087 INSURANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,197,291			5,197,291
80 716 HOSPITLIZTN	( 4,363,865)			
80 818 CONTRACT SVC	( 33,128)			
80 999.20.10 TRANSF	0			
81 722 LIFE INSUR	( 44,300)			
85 724 WORKERS COMP	( 290,788)			
86 725 DISAB INSUR	( 125,353)			
226 OPERATING EXP	( 66,796)			
Total Deductions:	( 4,924,230)			( 4,924,230)
101-201 FINANCE	870	23	893	
Total Allocated Additions:	870	23	893	893
Total To Be Allocated:	<u>273,931</u>	<u>23</u>	<u>893</u>	<u>273,954</u>



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 677-087 INSURANCE**

	Total	General & Admin	PROPERTY INSUR	GENERAL LIABLTY	AUTO LIABILITY
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
*80 716 HOSPITLIZTN	4,363,865	4,363,865	0	0	0
*80 818 CONTRACT SVC	33,128	33,128	0	0	0
*80 999.20.10 TRANSF	0	0	0	0	0
*81 722 LIFE INSUR	44,300	44,300	0	0	0
*85 724 WORKERS COMP	290,788	290,788	0	0	0
*86 725 DISAB INSUR	125,353	125,353	0	0	0
87 917 LIAB INSUR	273,061	0	40,959	203,048	29,054
*226 OPERATING EXP	66,796	66,796	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	5,197,291	4,924,230	40,959	203,048	29,054
<b>Deductions</b>					
Total Deductions	( 4,924,230)	( 4,924,230)	0	0	0
Functional Cost	273,061	0	40,959	203,048	29,054
<b>Allocation Step 1</b>					
Inbound- All Others	870	870	0	0	0
Reallocate Admin Costs		( 870)	130	647	93
1st Allocation	273,931	0	41,089	203,695	29,147
<b>Allocation Step 2</b>					
Inbound- All Others	23	23	0	0	0
Reallocate Admin Costs		( 23)	3	18	2
2nd Allocation	23	0	3	18	2



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 677-087 INSURANCE**

Allegan  
2014

Version 1.0003-1

	Total	General & Admin	PROPERTY INSUR	GENERAL LIABLTY	AUTO LIABILITY
Total For 6771 677-087 INSURANCE					
Total Allocated	273,954	0	41,092	203,713	29,149



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 677-087 INSURANCE**

ADJUSTM/ CLAIMS

<u>Wages &amp; Benefits</u>	
SALARIES & WAGES	0
FRINGE BENEFITS	0
<u>Other Expense &amp; Cost</u>	
*80 716 HOSPITLIZTN	0
*80 818 CONTRACT SVC	0
*80 999.20.10 TRANSF	0
*81 722 LIFE INSUR	0
*85 724 WORKERS COMP	0
*86 725 DISAB INSUR	0
87 917 LIAB INSUR	0
*226 OPERATING EXP	0
<u>Departmental Totals</u>	
Total Expenditures	0
<u>Deductions</u>	
Total Deductions	0
Functional Cost	0
<u>Allocation Step 1</u>	
Inbound- All Others	0
Reallocate Admin Costs	0
1st Allocation	0
<u>Allocation Step 2</u>	
Inbound- All Others	0
Reallocate Admin Costs	0
2nd Allocation	0



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 677-087 INSURANCE**

ADJUSTM/ CLAIMS

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Total For 6771 677-087 INSURANCE

Total Allocated

0



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 677-087 INSURANCE**

Activity - PROPERTY INSUR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-260 FM ANIMAL	892.30	0.7223	297		297	1	298
101-261 FM CTHSE	25,784.50	20.8713	8,576		8,576		8,576
101-262 FM 911 EOC	2,955.50	2.3923	983		983		983
101-263 FM HUM SV	14,798.90	11.9790	4,922		4,922		4,922
101-264 MCF BLDG	10,847.90	8.7808	3,608		3,608		3,608
101-267 MH CONNECT	1,452.80	1.1760	483		483		483
101-268 MH ADMIN	1,811.70	1.4665	603		603		603
101-269 JAIL BLDG	48,432.30	39.2036	16,108		16,108		16,108
101-270 CO SVCS	6,899.30	5.5846	2,295		2,295		2,295
101-272 DUMONT LK	978.30	0.7919	325		325		325
101-273 YOUTH HOME	4,556.00	3.6879	1,515		1,515		1,515
230.0-676 TRANSPORTN	2,580.40	2.0887	858		858	1	859
OTHER	1,550.60	1.2551	516		516	1	517
SubTotal	123,540.50	100.0000	41,089		41,089	3	41,092
Total	123,540.50	100.0000	41,089		41,089	3	41,092

Allocation Basis: INSURED VALUES BY FACILITY  
 Allocation Source: MMRMA RENEWAL APPLICATION

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 677-087 INSURANCE**

Activity - GENERAL LIABTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-101 BOC	482.98	0.9970	2,031		2,031		2,031
101-131 CIR CT	1,010.10	2.0851	4,247		4,247		4,247
101-136 DIST CT	1,466.40	3.0271	6,166		6,166	1	6,167
101-141 FOC	1,253.89	2.5884	5,272		5,272	1	5,273
101-147 JURY BD	9.13	0.0188	38		38		38
101-148 PROB CT	396.40	0.8183	1,667		1,667		1,667
101-149 FAMILY CT	641.40	1.3240	2,697		2,697		2,697
101-150 GUARDIAN	32.58	0.0673	137		137		137
101-151 PROB-CIR	5.84	0.0121	25		25		25
101-152 PROB-DC	454.27	0.9377	1,910		1,910		1,910
101-166 FAMILY	8.33	0.0172	35		35		35
101-172 ADMIN	297.54	0.6142	1,251		1,251		1,251
101-191 ELECTIONS	102.85	0.2123	432		432		432
101-201 FINANCE	333.33	0.6881	1,402		1,402		1,402
101-202 AUDIT	50.75	0.1048	213		213		213
101-215 CLERK	582.90	1.2033	2,451		2,451		2,451
101-225 EQUALIZTN	438.91	0.9060	1,846		1,846		1,846
101-226 PERSONNEL	394.16	0.8137	1,657		1,657		1,657
101-228 CRIM VICTM	117.49	0.2425	494		494		494
101-229 PROS ATTY	1,260.49	2.6020	5,300		5,300	1	5,301
101-236 REG DEEDS	284.34	0.5870	1,196		1,196		1,196
101-253 TREASURER	475.98	0.9826	2,001		2,001		2,001
101-257 COOP EXT	64.55	0.1333	271		271		271
101-258 PROJ MGMT	171.27	0.3536	720		720		720
101-259 NETWK/PHONE	1,207.34	2.4923	5,077		5,077		5,077



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 677-087 INSURANCE**

Activity - GENERAL LIABTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-260 FM ANIMAL	42.85	0.0885	180		180		180
101-261 FM CTHSE	310.94	0.6419	1,307		1,307		1,307
101-262 FM 911 EOC	141.06	0.2912	593		593		593
101-263 FM HUM SV	248.34	0.5126	1,044		1,044		1,044
101-264 MCF BLDG	321.91	0.6645	1,354		1,354		1,354
101-265 FAC MGMT	598.53	1.2355	2,517		2,517		2,517
101-266 MAIL/COPY	166.56	0.3438	700		700		700
101-267 MH CONNECT	16.03	0.0331	67		67		67
101-268 MH ADMIN	24.62	0.0508	104		104		104
101-269 JAIL BLDG	540.01	1.1147	2,271		2,271		2,271
101-270 CO SVCS	113.68	0.2347	478		478		478
101-272 DUMONT LK	45.80	0.0945	193		193		193
101-273 YOUTH HOME	149.34	0.3083	628		628		628
101-275 DRAIN	364.75	0.7530	1,534		1,534		1,534
101-291 RECORD MGT	98.04	0.2024	412		412		412
101-301 SHERIFF	4,308.92	8.8949	18,118		18,118	2	18,120
101-303 WEMET	98.20	0.2027	413		413		413
101-304/305 SCAT	307.53	0.6348	1,293		1,293		1,293
101-314 RESERVES	63.83	0.1318	268		268		268
101-315 DETECTIVE	615.64	1.2709	2,589		2,589		2,589
101-316 SECURITY	131.46	0.2714	553		553		553
101-325 RADIO	15.58	0.0322	66		66		66
101-331 MARINE	138.67	0.2863	583		583		583
101-351 JAIL	3,441.78	7.1048	14,472		14,472	2	14,474
101-352 INMATE PROG	213.59	0.4409	898		898		898
101-403 LAND	69.95	0.1444	294		294		294





**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 677-087 INSURANCE**

Activity - GENERAL LIABTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-426 EMERG MGT	119.16	0.2460	501		501		501
101-427 LEPC	27.20	0.0561	114		114		114
101-430 ANIMAL	104.20	0.2151	438		438		438
101-441 DPW	12.02	0.0248	51		51		51
101-448 REMONUMTN	100.65	0.2078	423		423		423
101-630 SUB ABUSE	25.00	0.0516	105		105		105
101-636 COM DISEAS	0.64	0.0013	3		3		3
101-648 MED EXAM	177.61	0.3666	747		747		747
101-681 VETS BURIAL	77.62	0.1602	326		326		326
101-728 ECON DEV	50.00	0.1032	210		210		210
208.0-XXX PARKS	317.52	0.6555	1,335		1,335		1,335
211.0-326 CENT DISP	2,668.07	5.5077	11,219	-39,555	-28,336	1	-28,335
221.0-XXX HEALTH	3,739.99	7.7204	15,726	-30,220	-14,494	2	-14,492
222.X-649 MH	697.48	1.4398	2,933		2,933		2,933
230.0-676 TRANSPORTN	1,609.12	3.3217	6,766	-21,000	-14,234	1	-14,233
263.0-426 PALISADES	19.30	0.0398	81		81		81
264.0-362 LOCAL CORR	13.08	0.0270	55		55		55
265.0-301 DRUG LAW	35.93	0.0742	151		151		151
266.0-320 SHER TRAING	13.56	0.0280	57		57		57
271.0-201 GRANT ADM	29.04	0.0599	122		122		122
279.0 GRANTS	490.94	1.0134	2,064		2,064		2,064
280.X-301 RD PATROL	746.14	1.5403	3,137		3,137		3,137
292.1 CHILD CARE	4,608.13	9.5125	19,377	-56,916	-37,539		-37,539
293.0-681 SOLDIERS	91.61	0.1891	385		385		385
294.0-683 VETERANS	14.94	0.0308	63		63		63
512.0-671 MCF	8,380.66	17.3002	35,243		35,243	7	35,250



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 677-087 INSURANCE**

Activity - GENERAL LIABTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
639.0-275 DRAIN REV	142.29	0.2937	598		598		598
OTHER	0.00			-520,000	-520,000		-520,000
SubTotal	48,442.73	100.0000	203,695	-667,691	-463,996	18	-463,978
Direct Billed				667,691	667,691		667,691
Total	48,442.73	100.0000	203,695		203,695	18	203,713

Allocation Basis: DOLLAR AMOUNT OF EXPENDITURES BY BENEFITTING DEPT

Allocation Source: ANNUAL AUDIT

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 677-087 INSURANCE**

Activity - AUTO LIABILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-172 ADMIN	1	0.6098	178		178		178
101-225 EQUALIZTN	1	0.6098	178		178		178
101-259 NETWK/PHONE	3	1.8293	533		533		533
101-265 FAC MGMT	12	7.3171	2,133		2,133		2,133
101-275 DRAIN	3	1.8293	533		533		533
101-301 SHERIFF	51	31.0973	9,065		9,065	2	9,067
101-304/305 SCAT	7	4.2683	1,244		1,244		1,244
101-315 DETECTIVE	11	6.7073	1,955		1,955		1,955
101-331 MARINE	3	1.8293	533		533		533
101-351 JAIL	3	1.8293	533		533		533
101-426 EMERG MGT	3	1.8293	533		533		533
101-430 ANIMAL	5	3.0488	889		889		889
208.0-XXX PARKS	2	1.2195	355		355		355
221.0-XXX HEALTH	13	7.9268	2,310		2,310		2,310
230.0-676 TRANSPORTN	28	17.0732	4,976		4,976		4,976
OTHER	18	10.9756	3,199		3,199		3,199
SubTotal	164	100.0000	29,147		29,147	2	29,149
Total	164	100.0000	29,147		29,147	2	29,149

Allocation Basis: NUMBER OF INSURED VEHICLES ASSIGNED BY DEPARTMENT

Allocation Source: VEHICLE LISTING - MMRA REPORT - TREASURER

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 677-087 INSURANCE**

Receiving Department	Total	PROPERTY INSUR	GENERAL LIABLTY	AUTO LIABILITY
101-101 BOC	2,031	0	2,031	0
101-131 CIR CT	4,247	0	4,247	0
101-136 DIST CT	6,167	0	6,167	0
101-141 FOC	5,273	0	5,273	0
101-147 JURY BD	38	0	38	0
101-148 PROB CT	1,667	0	1,667	0
101-149 FAMILY CT	2,697	0	2,697	0
101-150 GUARDIAN	137	0	137	0
101-151 PROB-CIR	25	0	25	0
101-152 PROB-DC	1,910	0	1,910	0
101-166 FAMILY	35	0	35	0
101-172 ADMIN	1,429	0	1,251	178
101-191 ELECTIONS	432	0	432	0
101-201 FINANCE	1,402	0	1,402	0
101-202 AUDIT	213	0	213	0
101-215 CLERK	2,451	0	2,451	0
101-225 EQUALIZTN	2,024	0	1,846	178
101-226 PERSONNEL	1,657	0	1,657	0
101-228 CRIM VICTM	494	0	494	0
101-229 PROS ATTY	5,301	0	5,301	0
101-236 REG DEEDS	1,196	0	1,196	0
101-253 TREASURER	2,001	0	2,001	0
101-257 COOP EXT	271	0	271	0
101-258 PROJ MGMT	720	0	720	0
101-259 NETWK/PHONE	5,610	0	5,077	533
101-260 FM ANIMAL	478	298	180	0
101-261 FM CTHSE	9,883	8,576	1,307	0
101-262 FM 911 EOC	1,576	983	593	0
101-263 FM HUM SV	5,966	4,922	1,044	0
101-264 MCF BLDG	4,962	3,608	1,354	0
101-265 FAC MGMT	4,650	0	2,517	2,133
101-266 MAIL/COPY	700	0	700	0
101-267 MH CONNECT	550	483	67	0



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 677-087 INSURANCE**

Receiving Department	Total	PROPERTY INSUR	GENERAL LIABLTY	AUTO LIABILITY
101-268 MH ADMIN	707	603	104	0
101-269 JAIL BLDG	18,379	16,108	2,271	0
101-270 CO SVCS	2,773	2,295	478	0
101-272 DUMONT LK	518	325	193	0
101-273 YOUTH HOME	2,143	1,515	628	0
101-275 DRAIN	2,067	0	1,534	533
101-291 RECORD MGT	412	0	412	0
101-301 SHERIFF	27,187	0	18,120	9,067
101-303 WEMET	413	0	413	0
101-304/305 SCAT	2,537	0	1,293	1,244
101-314 RESERVES	268	0	268	0
101-315 DETECTIVE	4,544	0	2,589	1,955
101-316 SECURITY	553	0	553	0
101-325 RADIO	66	0	66	0
101-331 MARINE	1,116	0	583	533
101-351 JAIL	15,007	0	14,474	533
101-352 INMATE PROG	898	0	898	0
101-403 LAND	294	0	294	0
101-426 EMERG MGT	1,034	0	501	533
101-427 LEPC	114	0	114	0
101-430 ANIMAL	1,327	0	438	889
101-441 DPW	51	0	51	0
101-448 REMONUMTN	423	0	423	0
101-630 SUB ABUSE	105	0	105	0
101-636 COM DISEAS	3	0	3	0
101-648 MED EXAM	747	0	747	0
101-681 VETS BURIAL	326	0	326	0
101-728 ECON DEV	210	0	210	0
208.0-XXX PARKS	1,690	0	1,335	355
211.0-326 CENT DISP	( 28,335)	0	( 28,335)	0
221.0-XXX HEALTH	( 12,182)	0	( 14,492)	2,310
222.X-649 MH	2,933	0	2,933	0
230.0-676 TRANSPORTN	( 8,398)	859	( 14,233)	4,976



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 677-087 INSURANCE**

Receiving Department	Total	PROPERTY INSUR	GENERAL LIABLTY	AUTO LIABILITY
263.0-426 PALISADES	81	0	81	0
264.0-362 LOCAL CORR	55	0	55	0
265.0-301 DRUG LAW	151	0	151	0
266.0-320 SHER TRAINING	57	0	57	0
271.0-201 GRANT ADM	122	0	122	0
279.0 GRANTS	2,064	0	2,064	0
280.X-301 RD PATROL	3,137	0	3,137	0
292.1 CHILD CARE	( 37,539)	0	( 37,539)	0
293.0-681 SOLDIERS	385	0	385	0
294.0-683 VETERANS	63	0	63	0
512.0-671 MCF	35,250	0	35,250	0
639.0-275 DRAIN REV	598	0	598	0
OTHER	( 516,284)	517	( 520,000)	3,199
Direct Billed	667,691	0	667,691	0
<b>Total</b>	<b>273,954</b>	<b>41,092</b>	<b>203,713</b>	<b>29,149</b>



**ALLEGAN COUNTY, MICHIGAN  
COUNTY EMPLOYEE FITNESS CENTER  
NATURE AND EXTENT OF SERVICES**

Allegan County provides a range of fringe benefits for County personnel, including a fitness center for use by the County employees. The cost associated with the fitness center has been distributed based on the average number of employees in benefiting departments.

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 this service department. This procedure provides for an appropriate allocation of all service department charges.

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

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department COUNTY FITNESS CTR**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
BLDG DEPN	3,888	2	3,890	
101-263 FM HUM SV	9,128	4,800	13,928	
Total Allocated Additions:	<u>13,016</u>	<u>4,802</u>	<u>17,818</u>	<u>17,818</u>
Total To Be Allocated:	<u><u>13,016</u></u>	<u><u>4,802</u></u>		<u><u>17,818</u></u>





**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COUNTY FITNESS CTR**

	Total	General & Admin	HEALTH FITNESS
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	0	0	0
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	0	0	0
<b>Allocation Step 1</b>			
Inbound- All Others	13,016	0	13,016
1st Allocation	13,016	0	13,016
<b>Allocation Step 2</b>			
Inbound- All Others	4,802	0	4,802
2nd Allocation	4,802	0	4,802
<b>Total For 9998 COUNTY FITNESS CTR</b>			
Total Allocated	17,818	0	17,818



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COUNTY FITNESS CTR**

Activity - HEALTH FITNESS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-101 BOC	125.86	0.6482	84		84		84
101-131 CIR CT	424.15	2.1845	284		284	147	431
101-136 DIST CT	902.13	4.6462	605		605	313	918
101-141 FOC	845.28	4.3534	567		567	294	861
101-147 JURY BD	6.12	0.0315	4		4	2	6
101-148 PROB CT	276.14	1.4222	185		185	96	281
101-149 FAMILY CT	275.07	1.4167	184		184	96	280
101-152 PROB-DC	303.22	1.5617	203		203	105	308
101-172 ADMIN	202.13	1.0410	135		135		135
101-191 ELECTIONS	19.48	0.1003	13		13	7	20
101-201 FINANCE	223.36	1.1504	150		150		150
101-215 CLERK	385.42	1.9850	258		258	134	392
101-225 EQUALIZTN	294.50	1.5168	197		197	102	299
101-226 PERSONNEL	241.50	1.2438	162		162		162
101-228 CRIM VICTM	80.78	0.4160	54		54	28	82
101-229 PROS ATTY	870.37	4.4826	583		583	302	885
101-236 REG DEEDS	190.26	0.9799	128		128	66	194
101-253 TREASURER	306.67	1.5794	206		206		206
101-258 PROJ MGMT	127.09	0.6545	85		85	44	129
101-259 NETWK/PHONE	434.39	2.2372	291		291		291
101-265 FAC MGMT	350.53	1.8053	235		235		235
101-266 MAIL/COPY	31.85	0.1640	21		21		21
101-275 DRAIN	250.08	1.2880	168		168	87	255
101-291 RECORD MGT	64.81	0.3338	43		43	23	66
101-301 SHERIFF	2,341.67	12.0603	1,570		1,570	811	2,381



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COUNTY FITNESS CTR**

Activity - HEALTH FITNESS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-303 WEMET	60.48	0.3115	41		41	21	62
101-304/305 SCAT	164.41	0.8468	110		110	57	167
101-314 RESERVES	52.77	0.2718	35		35	18	53
101-315 DETECTIVE	325.48	1.6763	218		218	113	331
101-316 SECURITY	119.44	0.6151	80		80		80
101-331 MARINE	83.18	0.4284	56		56	29	85
101-351 JAIL	1,792.11	9.2299	1,201		1,201	622	1,823
101-352 INMATE PROG	132.37	0.6817	89		89	46	135
101-403 LAND	51.55	0.2655	35		35	18	53
101-426 EMERG MGT	71.43	0.3679	48		48	25	73
101-427 LEPC	1.50	0.0077	1		1	1	2
101-430 ANIMAL	65.46	0.3371	44		44	23	67
101-441 DPW	7.87	0.0405	5		5	3	8
101-648 MED EXAM	23.48	0.1209	16		16	8	24
101-681 VETS BURIAL	58.10	0.2992	39		39	20	59
208.0-XXX PARKS	147.92	0.7618	99		99	51	150
211.0-326 CENT DISP	929.09	4.7851	623		623	323	946
221.0-XXX HEALTH	1,234.34	6.3572	827		827	429	1,256
230.0-676 TRANSPORTN	100.86	0.5195	68		68	35	103
256.0-236 AUTOMATN	1.90	0.0098	1		1	1	2
279.0 GRANTS	34.26	0.1764	23		23		23
280.X-301 RD PATROL	451.50	2.3254	303		303	157	460
292.1 CHILD CARE	3,516.87	18.1132	2,359		2,359		2,359
293.0-681 SOLDIERS	21.34	0.1099	14		14	7	21
295.0-672 COA	114.19	0.5881	77		77	40	117
620.0-253 TAX REVERSN	183.26	0.9438	123		123	64	187



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COUNTY FITNESS CTR**

Activity - HEALTH FITNESS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
639.0-275 DRAIN REV	98.40	0.5068	66		66	34	100
SubTotal	<u>19,416.42</u>	<u>100.0000</u>	<u>13,016</u>		<u>13,016</u>	<u>4,802</u>	<u>17,818</u>
Total	<u><u>19,416.42</u></u>	<u><u>100.0000</u></u>	<u><u>13,016</u></u>		<u><u>13,016</u></u>	<u><u>4,802</u></u>	<u><u>17,818</u></u>

Allocation Basis: REGULAR WAGES BY DEPARTMENT

Allocation Source: ADMINISTRATION

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department COUNTY FITNESS CTR**

Receiving Department	Total	HEALTH FITNESS
101-101 BOC	84	84
101-131 CIR CT	431	431
101-136 DIST CT	918	918
101-141 FOC	861	861
101-147 JURY BD	6	6
101-148 PROB CT	281	281
101-149 FAMILY CT	280	280
101-152 PROB-DC	308	308
101-172 ADMIN	135	135
101-191 ELECTIONS	20	20
101-201 FINANCE	150	150
101-215 CLERK	392	392
101-225 EQUALIZTN	299	299
101-226 PERSONNEL	162	162
101-228 CRIM VICTM	82	82
101-229 PROS ATTY	885	885
101-236 REG DEEDS	194	194
101-253 TREASURER	206	206
101-258 PROJ MGMT	129	129
101-259 NETWK/PHONE	291	291
101-265 FAC MGMT	235	235
101-266 MAIL/COPY	21	21
101-275 DRAIN	255	255
101-291 RECORD MGT	66	66
101-301 SHERIFF	2,381	2,381
101-303 WEMET	62	62
101-304/305 SCAT	167	167
101-314 RESERVES	53	53
101-315 DETECTIVE	331	331
101-316 SECURITY	80	80
101-331 MARINE	85	85
101-351 JAIL	1,823	1,823
101-352 INMATE PROG	135	135



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department COUNTY FITNESS CTR**

Receiving Department	Total	HEALTH FITNESS
101-403 LAND	53	53
101-426 EMERG MGT	73	73
101-427 LEPC	2	2
101-430 ANIMAL	67	67
101-441 DPW	8	8
101-648 MED EXAM	24	24
101-681 VETS BURIAL	59	59
208.0-XXX PARKS	150	150
211.0-326 CENT DISP	946	946
221.0-XXX HEALTH	1,256	1,256
230.0-676 TRANSPORTN	103	103
256.0-236 AUTOMATN	2	2
279.0 GRANTS	23	23
280.X-301 RD PATROL	460	460
292.1 CHILD CARE	2,359	2,359
293.0-681 SOLDIERS	21	21
295.0-672 COA	117	117
620.0-253 TAX REVERSN	187	187
639.0-275 DRAIN REV	100	100
Direct Billed	0	0
<b>Total</b>	<b>17,818</b>	<b>17,818</b>



**Allegan County, Michigan**

**Internal Service Fund Summary**

**Based on the Fiscal Year Ended December 31, 2014**

# **INTERNAL SERVICE FUND**

**Drain Commission/Department of Public Works Component Unit  
Statement of Net Position  
Internal Service Fund  
December 31, 2014**

	<b>Drain Equipment</b>
<b>ASSETS</b>	
<i>Current Assets</i>	
Cash and pooled investments	\$ 93,228
<b>Total Current Assets</b>	<b>93,228</b>
<i>Noncurrent Assets</i>	
Capital assets being depreciated, net	11,857
<b>Total Assets</b>	<b>105,085</b>
<b>LIABILITIES</b>	
<i>Current Liabilities</i>	
Accounts payable	1,842
Accrued payroll	1,980
<b>Total Current Liabilities</b>	<b>3,822</b>
<i>Noncurrent Liabilities</i>	
<b>Total Liabilities</b>	<b>3,822</b>
<b>NET POSITION</b>	
Net investment in capital assets	11,857
<i>Unrestricted</i>	89,406
<b>Total Net Position</b>	<b>\$ 101,263</b>



**Drain Commission/Department of Public Works Component Unit**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**Internal Service Fund**  
**For the Year Ended December 31, 2014**

	<b>Darin Equipment</b>
<b>Operating Revenues</b>	
Charges for services	\$ 117,994
<b><i>Total Operating Revenues</i></b>	<b>117,994</b>
<b>Operating Expenses</b>	
Drains/Public Works	128,612
Depreciation expense	7,820
<b><i>Total Operating Expenses</i></b>	<b>136,432</b>
<b><i>Operating Income (Loss)</i></b>	<b>(18,438)</b>
<b>Non-Operating Revenues (Expenses)</b>	
Interest earned on investments	973
Sale of capital asset	6,985
<b><i>Net Non-Operating Revenues (Expenses)</i></b>	<b>7,958</b>
<b><i>Income Before Contributions and Transfers</i></b>	<b>(10,480)</b>
Transfers in	--
Transfers out	--
<b><i>Change In Net Position</i></b>	<b>(10,480)</b>
<i>Net Position at Beginning of Period</i>	111,743
<b><i>Net Position at End of Period</i></b>	<b>\$ 101,263</b>

**Drain Commission/Department of Public Works Component Unit**  
**Statement of Cash Flows**  
**Internal Service Fund**  
**For the Year Ended December 31, 2014**

	<b>Drain Equipment</b>
<b>Cash Flows from Operating Activities</b>	
Cash received from interfund charges	\$ 117,994
Cash payments to suppliers for goods and services	(25,944)
Cash payments to employees for services	(102,527)
<b><i>Net cash provided (used) by Operating Activities</i></b>	<b>(10,477)</b>
 <b>Cash Flows from Capital and Related Financing Activities</b>	
Gain on Sale of Assets	6,985
Purchase of Capital Assets	(13,680)
<b><i>Net cash provided (used) by Capital and Related Financing Activities</i></b>	<b>(6,695)</b>
 <b>Cash Flows from Investing Activities</b>	
Interest on Deposits	973
<b><i>Net cash provided (used) by Investing Activities</i></b>	<b>973</b>
 <b><i>Net Increase (Decrease) in Cash and Equivalents</i></b>	<b>(16,199)</b>
<b><i>Cash and Equivalents - Beginning of Year</i></b>	<b>109,427</b>
<b><i>Cash and Equivalents - End of Year</i></b>	<b>\$ 93,228</b>
 <b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>	
<b>Operating income (loss)</b>	<b>\$ (18,438)</b>
Adjustments to Reconcile Operating Income to Net Cash <b>Provided (Used) by Operating Activities</b>	
Depreciation	7,820
<b>Changes in Assets and Liabilities</b>	
Accounts payable	(125)
Accrued liabilities	266
<b>Net Cash Provided by Operating Activities</b>	<b>\$ (10,477)</b>