



**Central Services Cost Allocation  
Plan**

**Allegan County,  
Michigan**

**Cost Allocation Plan  
2 CFR Part 200**

**Based on Actual Expenditures  
For Fiscal Year Ending December 31, 2015**

**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:

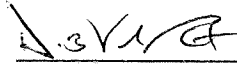
1.) All costs included in this proposal for the year ended December 31, 2015 to establish cost allocations or billings for the year beginning January 1, 2017, are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for 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:

David Van de Roovaart

Title:

Finance Director

Date:

11/30/2016

## 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, 2015. The plan was prepared by MAXIMUS, Inc.

## METHODOLOGY

The plan was prepared in accordance with the policies and procedures contained in 2 CFR Part 200, Uniform Administrative Requirements. 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 the OMB Circular, 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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**Allocated Costs By Department**

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Central Service Departments	101-131 CIR CT	101-136 DIST CT	101-147 JURY BD	101-148 PROB CT	101-149 FAMILY CT	101-150 GUARDIAN	101-151 PROB-CIR
BLDG DEPN	26,759	24,275	0	16,256	8,499	0	3,835
EQUPE DEPN	0	0	0	0	0	0	0
101-101 BOC	3,067	4,399	35	1,201	1,974	114	20
101-172 ADMIN	8,655	12,412	98	3,389	5,567	322	55
101-201 FINANCE	15,526	6,660	955	5,378	4,255	5,477	507
101-202 AUDIT	1,206	1,730	13	472	776	45	8
101-226 PERSONNEL	10,458	22,752	154	6,497	7,142	0	0
101-253 TREASURER	9,873	4,235	606	3,419	2,705	3,483	322
101-259 NETWK/PHONE	29,490	64,231	511	20,302	20,317	0	0
101-261 FM CTHSE	92,191	83,623	0	56,002	29,276	0	13,209
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	9,571	5,399	5,132	3,390	1,278	0	1,888
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	10,843	0	0
101-316 SECURITY	40,883	34,826	0	20,835	12,192	0	5,501
279.0 GRANTS	0	0	0	0	0	0	0
292.1 CHILD CARE	0	0	0	0	0	0	0
677 FRING PROCG	5,456	11,824	34	2,221	3,622	0	0
677-087 INSURANCE	12,835	18,405	146	5,025	8,255	477	83
COUNTY FITNESS CTR	380	829	6	262	262	0	0
<b>Total Allocated</b>	<b>266,350</b>	<b>295,600</b>	<b>7,690</b>	<b>144,649</b>	<b>116,963</b>	<b>9,918</b>	<b>25,428</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>266,350</b>	<b>295,600</b>	<b>7,690</b>	<b>144,649</b>	<b>116,963</b>	<b>9,918</b>	<b>25,428</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>266,350</b>	<b>295,600</b>	<b>7,690</b>	<b>144,649</b>	<b>116,963</b>	<b>9,918</b>	<b>25,428</b>

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Central Service Departments	101-152 PROB-DC	101-166 FAMILY	101-191 ELECTIONS	101-215 CLERK	101-225 EQUALIZTN	101-229 PROS ATTY	101-236 REG DEEDS
BLDG DEPN	3,612	0	0	5,977	11,422	11,889	5,439
EQUPE DEPN	0	0	0	0	0	0	0
101-101 BOC	1,380	29	255	1,744	1,349	3,679	824
101-172 ADMIN	3,893	83	718	4,921	3,808	10,379	2,324
101-201 FINANCE	2,375	79	2,863	3,916	3,141	4,255	1,978
101-202 AUDIT	543	11	101	686	530	1,447	324
101-226 PERSONNEL	8,069	0	731	9,470	7,575	20,898	4,898
101-253 TREASURER	1,511	50	1,820	2,491	1,997	2,705	1,257
101-259 NETWK/PHONE	22,126	0	2,107	25,836	21,705	60,608	12,943
101-261 FM CTHSE	12,441	0	0	20,590	18,507	40,958	18,738
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	16,644	2,619	5,781	3,412
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	15,253	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	5,181	0	0	8,575	7,708	17,058	7,804
279.0 GRANTS	0	0	0	0	0	0	0
292.1 CHILD CARE	0	0	0	0	0	0	0
677 FRING PROCG	4,578	0	355	5,451	3,747	9,912	3,067
677-087 INSURANCE	5,773	124	1,065	7,296	6,191	15,392	3,447
COUNTY FITNESS CTR	286	0	28	334	280	782	168
<b>Total Allocated</b>	<b>71,768</b>	<b>376</b>	<b>10,043</b>	<b>113,931</b>	<b>105,832</b>	<b>205,743</b>	<b>66,623</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>71,768</b>	<b>376</b>	<b>10,043</b>	<b>113,931</b>	<b>105,832</b>	<b>205,743</b>	<b>66,623</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>71,768</b>	<b>376</b>	<b>10,043</b>	<b>113,931</b>	<b>105,832</b>	<b>205,743</b>	<b>66,623</b>

**Allegan County, Michigan**  
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Central Service Departments	101-257 COOP EXT	101-258 PROJ MGMT	101-260 FM ANIMAL	101-275 DRAIN	101-291 RECORD MGT	101-301 SHERIFF	101-303 WEMET
BLDG DEPN	3,797	0	0	3,366	0	0	3,084
EQUPE DEPN	0	0	0	0	0	0	0
101-101 BOC	266	589	79	1,114	322	12,283	267
101-172 ADMIN	749	1,661	224	3,144	909	34,653	753
101-201 FINANCE	1,849	2,256	1,163	3,558	1,878	19,662	1,998
101-202 AUDIT	105	232	31	438	127	4,831	105
101-226 PERSONNEL	342	2,985	0	6,399	1,857	64,772	1,621
101-253 TREASURER	1,175	1,434	740	2,262	1,195	12,506	1,270
101-259 NETWK/PHONE	998	9,196	0	18,089	4,732	183,301	4,388
101-261 FM CTHSE	0	0	0	11,596	0	0	0
101-262 FM 911 EOC	0	0	0	0	0	0	0
101-263 FM HUM SV	13,033	0	0	0	0	0	0
101-264 MCF BLDG	0	0	0	0	0	0	0
101-265 FAC MGMT	0	0	11,796	0	0	0	0
101-266 MAIL/COPY	33,074	0	0	14,445	0	10,754	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	7,776
101-272 DUMONT LK	0	0	1,272	0	0	0	0
101-273 YOUTH HOME	0	0	0	0	0	0	0
101-316 SECURITY	0	0	0	4,830	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	158	1,101	0	3,313	1,268	33,406	955
677-087 INSURANCE	1,110	2,463	1,309	6,296	1,347	79,143	1,117
COUNTY FITNESS CTR	13	119	0	234	61	2,363	57
<b>Total Allocated</b>	<b>56,669</b>	<b>22,036</b>	<b>16,614</b>	<b>79,084</b>	<b>13,696</b>	<b>457,674</b>	<b>23,391</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>56,669</b>	<b>22,036</b>	<b>16,614</b>	<b>79,084</b>	<b>13,696</b>	<b>457,674</b>	<b>23,391</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>56,669</b>	<b>22,036</b>	<b>16,614</b>	<b>79,084</b>	<b>13,696</b>	<b>457,674</b>	<b>23,391</b>

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Central Service Departments	101-304/305 SCAT	101-314 RESERVES	101-315 DETECTIVE	101-325 RADIO	101-331 MARINE	101-351 JAIL	101-352 INMATE PROG
BLDG DEPN	0	0	0	0	0	0	0
EQUPE DEPN	0	0	0	0	0	0	0
101-101 BOC	942	161	1,728	30	400	10,166	621
101-172 ADMIN	2,658	454	4,874	85	1,130	28,680	1,751
101-201 FINANCE	3,598	1,053	4,085	268	2,853	8,896	3,489
101-202 AUDIT	371	63	680	12	157	3,998	244
101-226 PERSONNEL	5,059	949	9,210	0	1,891	48,204	3,372
101-253 TREASURER	2,289	670	2,598	170	1,814	5,657	2,219
101-259 NETWK/PHONE	13,918	3,113	26,112	0	5,726	132,759	9,227
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	710,365	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	2,844	237	4,720	0	754	27,015	1,926
677-087 INSURANCE	7,750	673	13,214	126	3,308	44,164	2,597
COUNTY FITNESS CTR	180	40	337	0	74	1,714	119
<b>Total Allocated</b>	<b>39,609</b>	<b>7,413</b>	<b>67,558</b>	<b>691</b>	<b>18,107</b>	<b>1,021,618</b>	<b>25,565</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>39,609</b>	<b>7,413</b>	<b>67,558</b>	<b>691</b>	<b>18,107</b>	<b>1,021,618</b>	<b>25,565</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>39,609</b>	<b>7,413</b>	<b>67,558</b>	<b>691</b>	<b>18,107</b>	<b>1,021,618</b>	<b>25,565</b>

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Central Service Departments	101-403 LAND	101-426 EMERG MGT	101-427 LEPC	101-430 ANIMAL	101-441 DPW	101-448 REMONUMTN	101-630 SUB ABUSE
BLDG DEPN	0	0	0	0	0	0	0
EQUPE DEPN	0	0	0	0	0	0	0
101-101 BOC	220	341	95	331	38	299	0
101-172 ADMIN	621	964	268	934	106	844	0
101-201 FINANCE	1,968	3,639	1,839	3,728	2,117	507	0
101-202 AUDIT	86	134	38	130	15	118	0
101-226 PERSONNEL	1,124	1,557	63	1,513	218	0	0
101-253 TREASURER	1,252	2,314	1,169	2,370	1,346	322	0
101-259 NETWK/PHONE	3,123	5,100	206	4,982	583	0	0
101-261 FM CTHSE	0	0	0	0	0	0	0
101-262 FM 911 EOC	0	29,879	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	34	0	173	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	614	395	17	367	133	0	0
677-087 INSURANCE	921	3,063	398	4,106	158	1,252	0
COUNTY FITNESS CTR	40	66	3	65	8	0	0
<b>Total Allocated</b>	<b>9,969</b>	<b>47,486</b>	<b>4,096</b>	<b>18,699</b>	<b>4,722</b>	<b>3,342</b>	<b>0</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>9,969</b>	<b>47,486</b>	<b>4,096</b>	<b>18,699</b>	<b>4,722</b>	<b>3,342</b>	<b>0</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>9,969</b>	<b>47,486</b>	<b>4,096</b>	<b>18,699</b>	<b>4,722</b>	<b>3,342</b>	<b>0</b>

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Central Service Departments	101-636 COM DISEAS	101-648 MED EXAM	101-681 VETS BURIAL	101-728 ECON DEV	201.0-449 ROAD COMM	208.0-XXX PARKS	210.0-80X LAND INFO
BLDG DEPN	0	0	0	0	0	1,637	0
EQUP DEPN	0	0	0	0	0	0	0
101-101 BOC	4	456	199	155	0	2,129	0
101-172 ADMIN	13	1,288	564	438	0	6,005	0
101-201 FINANCE	318	3,569	2,018	100	1,869	33,738	0
101-202 AUDIT	2	180	78	61	0	837	0
101-226 PERSONNEL	0	469	1,135	0	6,922	3,277	0
101-253 TREASURER	202	2,269	1,284	63	3,186	4,337	0
101-259 NETWK/PHONE	0	1,544	3,598	0	0	10,119	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	5,619	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	176	0	0	0	0	3,001	783
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	114	359	0	15,111	525	0
677-087 INSURANCE	19	1,911	836	650	0	10,767	0
COUNTY FITNESS CTR	0	20	46	0	0	131	0
<b>Total Allocated</b>	<b>734</b>	<b>11,820</b>	<b>10,117</b>	<b>1,467</b>	<b>27,088</b>	<b>82,122</b>	<b>783</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>734</b>	<b>11,820</b>	<b>10,117</b>	<b>1,467</b>	<b>27,088</b>	<b>82,122</b>	<b>783</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>734</b>	<b>11,820</b>	<b>10,117</b>	<b>1,467</b>	<b>27,088</b>	<b>82,122</b>	<b>783</b>





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Central Service Departments	211.0-326 CENT DISP	215.0-XXX FOC	215.0-XXX FOC DP	221.0-XXX HEALTH	221.0-XXX HTL SPACE	222.X-649 MH	222.X-649 MH SPACE
BLDG DEPN	0	9,992	0	0	29,973	0	64,868
EQUPE DEPN	0	0	0	0	0	0	0
101-101 BOC	9,603	4,389	0	11,292	0	1,075	0
101-172 ADMIN	27,092	12,382	0	31,856	0	3,032	0
101-201 FINANCE	6,769	6,382	0	52,487	0	70	0
101-202 AUDIT	3,777	1,726	0	4,440	0	423	0
101-226 PERSONNEL	24,418	22,557	0	32,396	0	0	0
101-253 TREASURER	7,195	2,255	0	45,617	0	722	0
101-259 NETWK/PHONE	68,680	6,280	57,554	91,000	0	0	0
101-261 FM CTHSE	0	34,421	0	0	0	0	0
101-262 FM 911 EOC	134,564	0	0	0	0	0	0
101-263 FM HUM SV	0	0	0	0	102,886	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	114	26,257	0	4,330	0	0	0
101-267 MH CONNECT	0	0	0	0	0	0	36,867
101-268 MH ADMIN	0	0	0	0	0	0	46,542
101-269 JAIL BLDG	0	0	0	0	0	0	0
101-270 CO SVCS	0	0	0	0	0	0	163,557
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	14,336	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	8,294	7,410	0	11,085	0	0	0
677-087 INSURANCE	620	18,361	0	24,094	0	4,496	0
COUNTY FITNESS CTR	887	825	0	1,175	0	0	0
<b>Total Allocated</b>	<b>292,013</b>	<b>167,573</b>	<b>57,554</b>	<b>309,772</b>	<b>132,859</b>	<b>9,818</b>	<b>311,834</b>
Roll Forward	0	38,551	955	52,472	( 58,975)	( 28)	62,169
<b>Cost With Roll Forward</b>	<b>292,013</b>	<b>206,124</b>	<b>58,509</b>	<b>362,244</b>	<b>73,884</b>	<b>9,790</b>	<b>374,003</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>292,013</b>	<b>206,124</b>	<b>58,509</b>	<b>362,244</b>	<b>73,884</b>	<b>9,790</b>	<b>374,003</b>

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Central Service Departments	230.0-676 TRANSPORTN	240.0-XXX MULTI AGNCY	255.X ANIMAL SHELTER	256.0-236 AUTOMATN	263.0-426 PALISADES	264.0-362 LOCAL CORR	265.0-301 DRUG LAW
BLDG DEPN	0	0	0	0	0	0	0
EQUPE DEPN	0	0	0	0	0	0	0
101-101 BOC	5,286	47	0	0	66	47	105
101-172 ADMIN	14,914	132	0	0	187	132	297
101-201 FINANCE	7,585	497	258	1,919	706	497	219
101-202 AUDIT	2,079	18	0	0	26	18	42
101-226 PERSONNEL	2,788	140	0	0	0	0	0
101-253 TREASURER	2,429	0	9,057	3,515	9	155	100
101-259 NETWK/PHONE	7,484	466	0	13	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	46,517	0	0	0	0	0	0
101-266 MAIL/COPY	98	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	1,181	0	0	0	0	0	0
677-087 INSURANCE	19,161	195	0	0	278	195	440
COUNTY FITNESS CTR	97	6	0	0	0	0	0
<b>Total Allocated</b>	<b>109,619</b>	<b>1,501</b>	<b>9,315</b>	<b>5,447</b>	<b>1,272</b>	<b>1,044</b>	<b>1,203</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>109,619</b>	<b>1,501</b>	<b>9,315</b>	<b>5,447</b>	<b>1,272</b>	<b>1,044</b>	<b>1,203</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>109,619</b>	<b>1,501</b>	<b>9,315</b>	<b>5,447</b>	<b>1,272</b>	<b>1,044</b>	<b>1,203</b>

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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
EQU P DEPN	0	0	0	0	0	0	0
101-101 BOC	28	0	1	0	0	0	0
101-172 ADMIN	80	0	2	0	0	0	0
101-201 FINANCE	0	865	20	0	0	0	0
101-202 AUDIT	11	0	0	0	0	0	0
101-226 PERSONNEL	0	0	0	0	0	0	0
101-253 TREASURER	27	128	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	815	2,446	573	3,570
292.1 CHILD CARE	0	0	0	0	0	0	0
677 FRING PROCG	0	0	0	0	0	0	0
677-087 INSURANCE	117	0	4	0	0	0	0
COUNTY FITNESS CTR	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>263</b>	<b>993</b>	<b>27</b>	<b>815</b>	<b>2,446</b>	<b>573</b>	<b>3,570</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>263</b>	<b>993</b>	<b>27</b>	<b>815</b>	<b>2,446</b>	<b>573</b>	<b>3,570</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>263</b>	<b>993</b>	<b>27</b>	<b>815</b>	<b>2,446</b>	<b>573</b>	<b>3,570</b>

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Central Service Departments	279.0-355 GRANT	279.0-428 GRANT	279.0-999 GRANT-OTHER	279.1-228 CRIME VICTM	280.X-301 RD PATROL	292.1-292 CCF	292.1-614 COMM RESC
BLDG DEPN	0	0	0	0	0	0	0
EQU P DEPN	0	0	0	0	0	0	0
101-101 BOC	0	0	0	376	2,150	0	0
101-172 ADMIN	0	0	0	1,062	6,068	0	0
101-201 FINANCE	0	0	0	2,018	12,763	0	0
101-202 AUDIT	0	0	0	148	845	0	0
101-226 PERSONNEL	0	0	0	2,254	12,775	0	0
101-253 TREASURER	0	0	0	0	1,634	0	0
101-259 NETWK/PHONE	0	0	0	6,202	37,070	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	8,454
101-316 SECURITY	0	0	0	0	0	0	0
279.0 GRANTS	0	419	25,122	0	0	0	0
292.1 CHILD CARE	0	0	0	0	0	0	42,791
677 FRING PROCG	0	0	0	855	3,595	0	0
677-087 INSURANCE	0	0	0	1,574	8,997	0	0
COUNTY FITNESS CTR	0	0	0	80	479	0	0
<b>Total Allocated</b>	<b>0</b>	<b>419</b>	<b>25,122</b>	<b>14,569</b>	<b>86,376</b>	<b>0</b>	<b>51,245</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>0</b>	<b>419</b>	<b>25,122</b>	<b>14,569</b>	<b>86,376</b>	<b>0</b>	<b>51,245</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>0</b>	<b>419</b>	<b>25,122</b>	<b>14,569</b>	<b>86,376</b>	<b>0</b>	<b>51,245</b>

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Central Service Departments	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	292.1-665 COMM PROBTRN
BLDG DEPN	0	0	0	0	0	0	0
EQUPE DEPN	0	0	0	0	0	1,816	0
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	436	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	5,656	9,245	0	84,735	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	8,450	6,437	28,914	28,299	126,925	129,515	43,946
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>8,450</b>	<b>6,437</b>	<b>34,570</b>	<b>37,544</b>	<b>126,925</b>	<b>216,502</b>	<b>43,946</b>
Roll Forward	0	0	0	0	0	( 6,458)	31,963
<b>Cost With Roll Forward</b>	<b>8,450</b>	<b>6,437</b>	<b>34,570</b>	<b>37,544</b>	<b>126,925</b>	<b>210,044</b>	<b>75,909</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>8,450</b>	<b>6,437</b>	<b>34,570</b>	<b>37,544</b>	<b>126,925</b>	<b>210,044</b>	<b>75,909</b>

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Central Service Departments	292.1-666 CHEVEER	293.0-681 SOLDIERS	294.0-683 VETERANS	295.0-672 COA	292.2 DHS	292.2 DHS SPACE	512.0-671 MCF
BLDG DEPN	0	0	2,809	2,081	0	49,457	0
EQUPE DEPN	0	0	0	0	0	0	0
101-101 BOC	0	299	41	534	0	0	448
101-172 ADMIN	0	846	116	1,509	0	0	1,264
101-201 FINANCE	0	3,141	288	4,822	159	0	1,471
101-202 AUDIT	0	118	16	210	0	0	176
101-226 PERSONNEL	0	452	0	2,983	0	0	17,568
101-253 TREASURER	0	0	18	2,483	0	0	2,201
101-259 NETWK/PHONE	0	1,468	0	8,565	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	9,640	7,145	0	169,768	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	433	137	0	0	3,233
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	58,662	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	127,618	0	0	0	0	0	0
677 FRING PROCG	0	22	0	899	0	0	38,353
677-087 INSURANCE	0	1,254	172	2,236	0	0	108,889
COUNTY FITNESS CTR	0	19	0	111	0	0	0
<b>Total Allocated</b>	<b>186,280</b>	<b>7,619</b>	<b>13,533</b>	<b>33,715</b>	<b>159</b>	<b>219,225</b>	<b>173,603</b>
Roll Forward	142,229	0	0	0	0	0	96,101
<b>Cost With Roll Forward</b>	<b>328,509</b>	<b>7,619</b>	<b>13,533</b>	<b>33,715</b>	<b>159</b>	<b>219,225</b>	<b>269,704</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>328,509</b>	<b>7,619</b>	<b>13,533</b>	<b>33,715</b>	<b>159</b>	<b>219,225</b>	<b>269,704</b>

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Central Service Departments	512.0-671 MCF SPACE	620.0-253 TAX REVERSN	639.0-275 DRAIN REV	MICHIGAN WORKS	OTHER	SubTotal	Direct Billed
BLDG DEPN	0	0	0	15,650	1,383	306,060	0
EQUPE DEPN	0	0	0	0	0	1,816	0
101-101 BOC	0	0	374	0	0	89,466	0
101-172 ADMIN	0	0	1,057	0	0	252,422	0
101-201 FINANCE	0	0	1,769	0	8,310	282,396	0
101-202 AUDIT	0	0	147	0	0	35,185	0
101-226 PERSONNEL	0	3,896	2,246	0	1,566	387,622	0
101-253 TREASURER	0	0	465	0	4,402	174,999	0
101-259 NETWK/PHONE	0	11,344	7,097	0	( 5,032)	1,019,181	10,251
101-261 FM CTHSE	0	0	0	0	4,762	436,314	0
101-262 FM 911 EOC	0	0	0	0	0	164,443	0
101-263 FM HUM SV	0	0	0	53,719	0	361,810	0
101-264 MCF BLDG	409,496	0	0	0	0	409,496	0
101-265 FAC MGMT	0	0	0	0	0	58,313	0
101-266 MAIL/COPY	0	0	0	0	40,175	192,767	12,169
101-267 MH CONNECT	0	0	0	0	0	36,867	0
101-268 MH ADMIN	0	0	0	0	0	46,542	0
101-269 JAIL BLDG	0	0	0	0	0	710,365	0
101-270 CO SVCS	0	0	0	0	0	186,586	0
101-272 DUMONT LK	22,434	0	0	0	0	23,706	0
101-273 YOUTH HOME	0	0	0	0	0	177,595	0
101-316 SECURITY	0	0	0	0	1,983	181,712	0
279.0 GRANTS	0	0	0	0	0	32,945	0
292.1 CHILD CARE	0	0	0	0	0	542,895	0
677 FRING PROCG	0	1,070	250	0	0	218,613	0
677-087 INSURANCE	0	0	1,567	0	( 508,712)	( 42,850)	667,691
COUNTY FITNESS CTR	0	146	92	0	68	13,292	0
<b>Total Allocated</b>	<b>431,930</b>	<b>16,456</b>	<b>15,064</b>	<b>69,369</b>	<b>( 451,095)</b>	<b>6,300,558</b>	<b>690,111</b>
Roll Forward	9,912	0	0	0	0	368,891	0
<b>Cost With Roll Forward</b>	<b>441,842</b>	<b>16,456</b>	<b>15,064</b>	<b>69,369</b>	<b>( 451,095)</b>	<b>6,669,449</b>	<b>690,111</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>441,842</b>	<b>16,456</b>	<b>15,064</b>	<b>69,369</b>	<b>( 451,095)</b>	<b>6,669,449</b>	<b>690,111</b>

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Central Service Departments	Unallocated	Total
BLDG DEPN	0	306,060
EQU P DEPN	0	1,816
101-101 BOC	311,466	400,932
101-172 ADMIN	0	252,422
101-201 FINANCE	0	282,396
101-202 AUDIT	0	35,185
101-226 PERSONNEL	0	387,622
101-253 TREASURER	268,223	443,222
101-259 NETWK/PHONE	5,959	1,035,391
101-261 FM CTHSE	0	436,314
101-262 FM 911 EOC	0	164,443
101-263 FM HUM SV	0	361,810
101-264 MCF BLDG	0	409,496
101-265 FAC MGMT	0	58,313
101-266 MAIL/COPY	0	204,936
101-267 MH CONNECT	0	36,867
101-268 MH ADMIN	0	46,542
101-269 JAIL BLDG	0	710,365
101-270 CO SVCS	0	186,586
101-272 DUMONT LK	0	23,706
101-273 YOUTH HOME	0	177,595
101-316 SECURITY	0	181,712
279.0 GRANTS	0	32,945
292.1 CHILD CARE	0	542,895
677 FRING PROCG	0	218,613
677-087 INSURANCE	0	624,841
COUNTY FITNESS CTR	0	13,292
Total Allocated	585,648	7,576,317
Roll Forward	0	368,891
Cost With Roll Forward	585,648	7,945,208
Adjustments	0	0
Proposed Costs	585,648	7,945,208



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Receiving Departments	Final Costs Fiscal 2015	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
101-131 CIR CT	266,350	NA	NA	266,350	0	266,350
101-136 DIST CT	295,600	NA	NA	295,600	0	295,600
101-147 JURY BD	7,690	NA	NA	7,690	0	7,690
101-148 PROB CT	144,649	NA	NA	144,649	0	144,649
101-149 FAMILY CT	116,963	NA	NA	116,963	0	116,963
101-150 GUARDIAN	9,918	NA	NA	9,918	0	9,918
101-151 PROB-CIR	25,428	NA	NA	25,428	0	25,428
101-152 PROB-DC	71,768	NA	NA	71,768	0	71,768
101-166 FAMILY	376	NA	NA	376	0	376
101-191 ELECTIONS	10,043	NA	NA	10,043	0	10,043
101-215 CLERK	113,931	NA	NA	113,931	0	113,931
101-225 EQUALIZTN	105,832	NA	NA	105,832	0	105,832
101-229 PROS ATTY	205,743	NA	NA	205,743	0	205,743
101-236 REG DEEDS	66,623	NA	NA	66,623	0	66,623
101-257 COOP EXT	56,669	NA	NA	56,669	0	56,669
101-258 PROJ MGMT	22,036	NA	NA	22,036	0	22,036
101-260 FM ANIMAL	16,614	NA	NA	16,614	0	16,614
101-275 DRAIN	79,084	NA	NA	79,084	0	79,084
101-291 RECORD MGT	13,696	NA	NA	13,696	0	13,696
101-301 SHERIFF	457,674	NA	NA	457,674	0	457,674
101-303 WEMET	23,391	NA	NA	23,391	0	23,391
101-304/305 SCAT	39,609	NA	NA	39,609	0	39,609
101-314 RESERVES	7,413	NA	NA	7,413	0	7,413
101-315 DETECTIVE	67,558	NA	NA	67,558	0	67,558
101-325 RADIO	691	NA	NA	691	0	691
101-331 MARINE	18,107	NA	NA	18,107	0	18,107
101-351 JAIL	1,021,618	NA	NA	1,021,618	0	1,021,618
101-352 INMATE PROG	25,565	NA	NA	25,565	0	25,565
101-403 LAND	9,969	NA	NA	9,969	0	9,969
101-426 EMERG MGT	47,486	NA	NA	47,486	0	47,486
101-427 LEPC	4,096	NA	NA	4,096	0	4,096
101-430 ANIMAL	18,699	NA	NA	18,699	0	18,699
101-441 DPW	4,722	NA	NA	4,722	0	4,722
101-448 REMONUMTN	3,342	NA	NA	3,342	0	3,342
101-630 SUB ABUSE	0	NA	NA	0	0	0
101-636 COM DISEAS	734	NA	NA	734	0	734
101-648 MED EXAM	11,820	NA	NA	11,820	0	11,820



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Receiving Departments	Final Costs Fiscal 2015	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
101-681 VETS BURIAL	10,117	NA	NA	10,117	0	10,117
101-728 ECON DEV	1,467	NA	NA	1,467	0	1,467
201.0-449 ROAD COMM	27,088	NA	NA	27,088	0	27,088
208.0-XXX PARKS	82,122	NA	NA	82,122	0	82,122
210.0-80X LAND INFO	783	NA	NA	783	0	783
211.0-326 CENT DISP	292,013	NA	NA	292,013	0	292,013
215.0-XXX FOC	167,573	129,022	38,551	206,124	0	206,124
215.0-XXX FOC DP	57,554	56,599	955	58,509	0	58,509
221.0-XXX HEALTH	309,772	257,300	52,472	362,244	0	362,244
221.0-XXX HTL SPACE	132,859	191,834	( 58,975)	73,884	0	73,884
222.X-649 MH	9,818	9,846	( 28)	9,790	0	9,790
222.X-649 MH SPACE	311,834	249,665	62,169	374,003	0	374,003
230.0-676 TRANSPORTN	109,619	NA	NA	109,619	0	109,619
240.0-XXX MULTI AGENCY	1,501	NA	NA	1,501	0	1,501
255.X ANIMAL SHELTER	9,315	NA	NA	9,315	0	9,315
256.0-236 AUTOMATN	5,447	NA	NA	5,447	0	5,447
263.0-426 PALISADES	1,272	NA	NA	1,272	0	1,272
264.0-362 LOCAL CORR	1,044	NA	NA	1,044	0	1,044
265.0-301 DRUG LAW	1,203	NA	NA	1,203	0	1,203
266.0-320 SHER TRAINING	263	NA	NA	263	0	263
269.0-145 LAW LIBRARY	993	NA	NA	993	0	993
271.0-201 GRANT ADM	27	NA	NA	27	0	27
279.0-301 GRANT	815	NA	NA	815	0	815
279.0-335 GRANT	2,446	NA	NA	2,446	0	2,446
279.0-337 GRANT	573	NA	NA	573	0	573
279.0-351 GRANT	3,570	NA	NA	3,570	0	3,570
279.0-355 GRANT	0	NA	NA	0	0	0
279.0-428 GRANT	419	NA	NA	419	0	419
279.0-999 GRANT-OTHER	25,122	NA	NA	25,122	0	25,122
279.1-228 CRIME VICTM	14,569	NA	NA	14,569	0	14,569
280.X-301 RD PATROL	86,376	NA	NA	86,376	0	86,376
292.1-292 CCF	0	NA	NA	0	0	0
292.1-614 COMM RESC	51,245	NA	NA	51,245	0	51,245
292.1-653 DIVERSION	8,450	NA	NA	8,450	0	8,450
292.1-654 CASA	6,437	NA	NA	6,437	0	6,437
292.1-656 CC ADMIN	34,570	NA	NA	34,570	0	34,570
292.1-661 FOOD PREP	37,544	NA	NA	37,544	0	37,544



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Receiving Departments	Final Costs Fiscal 2015	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
292.1-662 FOSTER CARE	126,925	NA	NA	126,925	0	126,925
292.1-664 JUV DETENTN	216,502	222,960	( 6,458)	210,044	0	210,044
292.1-665 COMM PROB TN	43,946	11,983	31,963	75,909	0	75,909
292.1-666 CHEVEER	186,280	44,051	142,229	328,509	0	328,509
293.0-681 SOLDIERS	7,619	NA	NA	7,619	0	7,619
294.0-683 VETERANS	13,533	NA	NA	13,533	0	13,533
295.0-672 COA	33,715	NA	NA	33,715	0	33,715
292.2 DHS	159	NA	NA	159	0	159
292.2 DHS SPACE	219,225	NA	NA	219,225	0	219,225
512.0-671 MCF	173,603	77,502	96,101	269,704	0	269,704
512.0-671 MCF SPACE	431,930	422,018	9,912	441,842	0	441,842
620.0-253 TAX REVERSN	16,456	NA	NA	16,456	0	16,456
639.0-275 DRAIN REV	15,064	NA	NA	15,064	0	15,064
MICHIGAN WORKS	69,369	NA	NA	69,369	0	69,369
OTHER	( 451,095)	NA	NA	( 451,095)	0	( 451,095)
SubTotal	6,300,558	1,672,780	368,891	6,669,449	0	6,669,449
Direct Billed	690,111					690,111
Unallocated	585,648					585,648
Total	7,576,317					7,945,208

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Department	Total Expenditures	Cost Adjustments	Total Allocated
BLDG DEPN	0	348,762	
EQUP DEPN	0	89,961	
101-101 BOC	402,157	0	
101-172 ADMIN	298,238	0	
101-201 FINANCE	360,306	0	
101-202 AUDIT	47,280	0	
101-226 PERSONNEL	409,677	78,050	
101-253 TREASURER	460,704	( 40,270)	
101-259 NETWK/PHONE	1,200,541	74,083	
101-261 FM CTHSE	282,668	1,925	
101-262 FM 911 EOC	135,923	0	
101-263 FM HUM SV	237,559	0	
101-264 MCF BLDG	284,343	0	
101-265 FAC MGMT	526,212	( 3,352)	
101-266 MAIL/COPY	196,419	0	
101-267 MH CONNECT	13,229	0	
101-268 MH ADMIN	16,579	0	
101-269 JAIL BLDG	562,809	0	
101-270 CO SVCS	94,843	78,568	
101-272 DUMONT LK	39,857	0	
101-273 YOUTH HOME	112,542	0	
101-316 SECURITY	177,590	0	
279.0 GRANTS	0	0	
292.1 CHILD CARE	0	0	
677 FRING PROCG	0	248,363	
677-087 INSURANCE	6,612,608	( 5,771,857)	
COUNTY FITNESS CTR	0	0	
101-131 CIR CT			266,350
101-136 DIST CT			295,600
101-147 JURY BD			7,690
101-148 PROB CT			144,649
101-149 FAMILY CT			116,963
101-150 GUARDIAN			9,918
101-151 PROB-CIR			25,428
101-152 PROB-DC			71,768
101-166 FAMILY			376
101-191 ELECTIONS			10,043
101-215 CLERK			113,931
101-225 EQUALIZTN			105,832



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Department	Total Expenditures	Cost Adjustments	Total Allocated
101-229 PROS ATTY			205,743
101-236 REG DEEDS			66,623
101-257 COOP EXT			56,669
101-258 PROJ MGMT			22,036
101-260 FM ANIMAL			16,614
101-275 DRAIN			79,084
101-291 RECORD MGT			13,696
101-301 SHERIFF			457,674
101-303 WEMET			23,391
101-304/305 SCAT			39,609
101-314 RESERVES			7,413
101-315 DETECTIVE			67,558
101-325 RADIO			691
101-331 MARINE			18,107
101-351 JAIL			1,021,618
101-352 INMATE PROG			25,565
101-403 LAND			9,969
101-426 EMERG MGT			47,486
101-427 LEPC			4,096
101-430 ANIMAL			18,699
101-441 DPW			4,722
101-448 REMONUMTN			3,342
101-630 SUB ABUSE			0
101-636 COM DISEAS			734
101-648 MED EXAM			11,820
101-681 VETS BURIAL			10,117
101-728 ECON DEV			1,467
201.0-449 ROAD COMM			27,088
208.0-XXX PARKS			82,122
210.0-80X LAND INFO			783
211.0-326 CENT DISP			292,013
215.0-XXX FOC			167,573
215.0-XXX FOC DP			57,554
221.0-XXX HEALTH			309,772
221.0-XXX HTL SPACE			132,859
222.X-649 MH			9,818
222.X-649 MH SPACE			311,834
230.0-676 TRANSPORTN			109,619
240.0-XXX MULTI AGENCY			1,501



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Department	Total Expenditures	Cost Adjustments	Total Allocated
255.X ANIMAL SHELTER			9,315
256.0-236 AUTOMATN			5,447
263.0-426 PALISADES			1,272
264.0-362 LOCAL CORR			1,044
265.0-301 DRUG LAW			1,203
266.0-320 SHER TRAINING			263
269.0-145 LAW LIBRARY			993
271.0-201 GRANT ADM			27
279.0-301 GRANT			815
279.0-335 GRANT			2,446
279.0-337 GRANT			573
279.0-351 GRANT			3,570
279.0-355 GRANT			0
279.0-428 GRANT			419
279.0-999 GRANT-OTHER			25,122
279.1-228 CRIME VICTM			14,569
280.X-301 RD PATROL			86,376
292.1-292 CCF			0
292.1-614 COMM RESC			51,245
292.1-653 DIVERSION			8,450
292.1-654 CASA			6,437
292.1-656 CC ADMIN			34,570
292.1-661 FOOD PREP			37,544
292.1-662 FOSTER CARE			126,925
292.1-664 JUV DETENTN			216,502
292.1-665 COMM PROBTN			43,946
292.1-666 CHEVEER			186,280
293.0-681 SOLDIERS			7,619
294.0-683 VETERANS			13,533
295.0-672 COA			33,715
292.2 DHS			159
292.2 DHS SPACE			219,225
512.0-671 MCF			173,603
512.0-671 MCF SPACE			431,930
620.0-253 TAX REVERSN			16,456
639.0-275 DRAIN REV			15,064
MICHIGAN WORKS			69,369
OTHER			( 451,095)



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Direct Billed Total			690,111	
Unallocated Total			585,648	Deviation
Totals	<u>12,472,084</u>	<u>( 4,895,767)</u>	<u>7,576,317</u>	<u>0</u>

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Detail Of Allocated Costs**

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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
BLDG DEPN	( 348,942)	0	0	0	180	0	0
EQU P DEPN	0	( 90,141)	0	0	180	0	0
101-101 BOC	0	0	( 434,394)	3,050	5,125	483	3,621
101-172 ADMIN	4,199	0	926	( 347,245)	3,485	358	4,890
101-201 FINANCE	4,875	0	1,119	3,157	( 417,291)	433	5,864
101-202 AUDIT	0	0	146	415	290	( 48,756)	0
101-226 PERSONNEL	1,898	0	1,272	3,589	5,966	500	( 533,251)
101-253 TREASURER	6,458	0	1,431	4,036	3,537	563	7,759
101-259 NETWK/PHONE	11,436	86,975	3,728	10,518	12,361	1,466	11,530
101-261 FM CTHSE	0	0	878	2,477	4,533	345	0
101-262 FM 911 EOC	0	0	422	1,191	3,529	166	0
101-263 FM HUM SV	0	0	738	2,081	2,873	291	0
101-264 MCF BLDG	0	0	883	2,492	4,145	347	0
101-265 FAC MGMT	10,126	1,350	1,634	4,610	8,367	642	8,572
101-266 MAIL/COPY	0	0	610	1,721	3,070	240	34
101-267 MH CONNECT	0	0	41	116	885	16	0
101-268 MH ADMIN	0	0	51	145	915	20	0
101-269 JAIL BLDG	0	0	1,748	4,931	8,440	687	753
101-270 CO SVCS	0	0	295	831	2,551	116	0
101-272 DUMONT LK	0	0	124	349	2,323	49	0
101-273 YOUTH HOME	0	0	349	986	2,958	137	0
101-316 SECURITY	0	0	552	1,556	1,710	216	2,698
279.0 GRANTS	0	0	1,334	3,764	14,861	524	1,362
292.1 CHILD CARE	0	0	15,181	42,808	38,718	5,972	98,546
677 FRING PROCG	0	0	0	0	3,054	0	0
677-087 INSURANCE	0	0	0	0	839	0	0
COUNTY FITNESS CTR	3,890	0	0	0	0	0	0
101-131 CIR CT	26,759	0	3,067	8,655	15,526	1,206	10,458
101-136 DIST CT	24,275	0	4,399	12,412	6,660	1,730	22,752
101-147 JURY BD	0	0	35	98	955	13	154
101-148 PROB CT	16,256	0	1,201	3,389	5,378	472	6,497
101-149 FAMILY CT	8,499	0	1,974	5,567	4,255	776	7,142
101-150 GUARDIAN	0	0	114	322	5,477	45	0
101-151 PROB-CIR	3,835	0	20	55	507	8	0
101-152 PROB-DC	3,612	0	1,380	3,893	2,375	543	8,069
101-166 FAMILY	0	0	29	83	79	11	0
101-191 ELECTIONS	0	0	255	718	2,863	101	731
101-215 CLERK	5,977	0	1,744	4,921	3,916	686	9,470





**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Detail Of Allocated Costs**

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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
101-225 EQUALIZTN	11,422	0	1,349	3,808	3,141	530	7,575
101-229 PROS ATTY	11,889	0	3,679	10,379	4,255	1,447	20,898
101-236 REG DEEDS	5,439	0	824	2,324	1,978	324	4,898
101-257 COOP EXT	3,797	0	266	749	1,849	105	342
101-258 PROJ MGMT	0	0	589	1,661	2,256	232	2,985
101-260 FM ANIMAL	0	0	79	224	1,163	31	0
101-275 DRAIN	3,366	0	1,114	3,144	3,558	438	6,399
101-291 RECORD MGT	0	0	322	909	1,878	127	1,857
101-301 SHERIFF	0	0	12,283	34,653	19,662	4,831	64,772
101-303 WEMET	3,084	0	267	753	1,998	105	1,621
101-304/305 SCAT	0	0	942	2,658	3,598	371	5,059
101-314 RESERVES	0	0	161	454	1,053	63	949
101-315 DETECTIVE	0	0	1,728	4,874	4,085	680	9,210
101-325 RADIO	0	0	30	85	268	12	0
101-331 MARINE	0	0	400	1,130	2,853	157	1,891
101-351 JAIL	0	0	10,166	28,680	8,896	3,998	48,204
101-352 INMATE PROG	0	0	621	1,751	3,489	244	3,372
101-403 LAND	0	0	220	621	1,968	86	1,124
101-426 EMERG MGT	0	0	341	964	3,639	134	1,557
101-427 LEPC	0	0	95	268	1,839	38	63
101-430 ANIMAL	0	0	331	934	3,728	130	1,513
101-441 DPW	0	0	38	106	2,117	15	218
101-448 REMONUMTN	0	0	299	844	507	118	0
101-630 SUB ABUSE	0	0	0	0	0	0	0
101-636 COM DISEAS	0	0	4	13	318	2	0
101-648 MED EXAM	0	0	456	1,288	3,569	180	469
101-681 VETS BURIAL	0	0	199	564	2,018	78	1,135
101-728 ECON DEV	0	0	155	438	100	61	0
201.0-449 ROAD COMM	0	0	0	0	1,869	0	6,922
208.0-XXX PARKS	1,637	0	2,129	6,005	33,738	837	3,277
210.0-80X LAND INFO	0	0	0	0	0	0	0
211.0-326 CENT DISP	0	0	9,603	27,092	6,769	3,777	24,418
215.0-XXX FOC	9,992	0	4,389	12,382	6,382	1,726	22,557
215.0-XXX FOC DP	0	0	0	0	0	0	0
221.0-XXX HEALTH	0	0	11,292	31,856	52,487	4,440	32,396
221.0-XXX HTL SPACE	29,973	0	0	0	0	0	0
222.X-649 MH	0	0	1,075	3,032	70	423	0
222.X-649 MH SPACE	64,868	0	0	0	0	0	0



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

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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
230.0-676 TRANSPORTN	0	0	5,286	14,914	7,585	2,079	2,788
240.0-XXX MULTI AGENCY	0	0	47	132	497	18	140
255.X ANIMAL SHELTER	0	0	0	0	258	0	0
256.0-236 AUTOMATN	0	0	0	0	1,919	0	0
263.0-426 PALISADES	0	0	66	187	706	26	0
264.0-362 LOCAL CORR	0	0	47	132	497	18	0
265.0-301 DRUG LAW	0	0	105	297	219	42	0
266.0-320 SHER TRAING	0	0	28	80	0	11	0
269.0-145 LAW LIBRARY	0	0	0	0	865	0	0
271.0-201 GRANT ADM	0	0	1	2	20	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
279.1-228 CRIME VICTM	0	0	376	1,062	2,018	148	2,254
280.X-301 RD PATROL	0	0	2,150	6,068	12,763	845	12,775
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 PROBTN	0	0	0	0	0	0	0
292.1-666 CHEVEER	0	0	0	0	0	0	0
293.0-681 SOLDIERS	0	0	299	846	3,141	118	452
294.0-683 VETERANS	2,809	0	41	116	288	16	0
295.0-672 COA	2,081	0	534	1,509	4,822	210	2,983
292.2 DHS	0	0	0	0	159	0	0
292.2 DHS SPACE	49,457	0	0	0	0	0	0
512.0-671 MCF	0	0	448	1,264	1,471	176	17,568
512.0-671 MCF SPACE	0	0	0	0	0	0	0
620.0-253 TAX REVERSN	0	0	0	0	0	0	3,896
639.0-275 DRAIN REV	0	0	374	1,057	1,769	147	2,246



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Detail Of Allocated Costs**

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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
MICHIGAN WORKS	15,650	0	0	0	0	0	0
OTHER	1,383	0	0	0	8,310	0	1,566
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	311,466	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**  
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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	3,044	8,160	0	0	0	0	0
101-172 ADMIN	1,594	14,290	3,630	0	0	0	0
101-201 FINANCE	1,489	16,698	6,360	0	0	0	0
101-202 AUDIT	11	0	0	0	0	0	0
101-226 PERSONNEL	2,695	16,688	0	0	0	0	0
101-253 TREASURER	( 497,823)	20,607	13,795	0	0	0	0
101-259 NETWK/PHONE	7,231	( 1,468,498)	0	0	0	0	0
101-261 FM CTHSE	2,882	0	( 460,099)	0	0	0	132,876
101-262 FM 911 EOC	2,244	0	0	( 164,443)	0	0	14,453
101-263 FM HUM SV	1,826	0	0	0	( 375,162)	0	102,020
101-264 MCF BLDG	2,636	0	0	0	0	( 409,496)	99,051
101-265 FAC MGMT	4,519	23,288	0	0	0	0	( 628,432)
101-266 MAIL/COPY	1,637	108	0	0	0	0	0
101-267 MH CONNECT	563	0	0	0	0	0	20,268
101-268 MH ADMIN	581	0	0	0	0	0	24,014
101-269 JAIL BLDG	5,366	1,729	0	0	0	0	73,260
101-270 CO SVCS	1,422	0	0	0	0	0	57,156
101-272 DUMONT LK	1,334	0	0	0	0	0	2,113
101-273 YOUTH HOME	1,738	0	0	0	0	0	44,908
101-316 SECURITY	1,087	8,807	0	0	0	0	0
279.0 GRANTS	1,224	3,747	0	0	0	0	0
292.1 CHILD CARE	7,378	318,985	0	0	0	0	0
677 FRING PROCG	2,100	0	0	0	0	0	0
677-087 INSURANCE	0	0	0	0	0	0	0
COUNTY FITNESS CTR	0	0	0	0	13,352	0	0
101-131 CIR CT	9,873	29,490	92,191	0	0	0	0
101-136 DIST CT	4,235	64,231	83,623	0	0	0	0
101-147 JURY BD	606	511	0	0	0	0	0
101-148 PROB CT	3,419	20,302	56,002	0	0	0	0
101-149 FAMILY CT	2,705	20,317	29,276	0	0	0	0
101-150 GUARDIAN	3,483	0	0	0	0	0	0
101-151 PROB-CIR	322	0	13,209	0	0	0	0
101-152 PROB-DC	1,511	22,126	12,441	0	0	0	0
101-166 FAMILY	50	0	0	0	0	0	0
101-191 ELECTIONS	1,820	2,107	0	0	0	0	0
101-215 CLERK	2,491	25,836	20,590	0	0	0	0



**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
101-225 EQUALIZTN	1,997	21,705	18,507	0	0	0	0
101-229 PROS ATTY	2,705	60,608	40,958	0	0	0	0
101-236 REG DEEDS	1,257	12,943	18,738	0	0	0	0
101-257 COOP EXT	1,175	998	0	0	13,033	0	0
101-258 PROJ MGMT	1,434	9,196	0	0	0	0	0
101-260 FM ANIMAL	740	0	0	0	0	0	11,796
101-275 DRAIN	2,262	18,089	11,596	0	0	0	0
101-291 RECORD MGT	1,195	4,732	0	0	0	0	0
101-301 SHERIFF	12,506	183,301	0	0	0	0	0
101-303 WEMET	1,270	4,388	0	0	0	0	0
101-304/305 SCAT	2,289	13,918	0	0	0	0	0
101-314 RESERVES	670	3,113	0	0	0	0	0
101-315 DETECTIVE	2,598	26,112	0	0	0	0	0
101-325 RADIO	170	0	0	0	0	0	0
101-331 MARINE	1,814	5,726	0	0	0	0	0
101-351 JAIL	5,657	132,759	0	0	0	0	0
101-352 INMATE PROG	2,219	9,227	0	0	0	0	0
101-403 LAND	1,252	3,123	0	0	0	0	0
101-426 EMERG MGT	2,314	5,100	0	29,879	0	0	0
101-427 LEPC	1,169	206	0	0	0	0	0
101-430 ANIMAL	2,370	4,982	0	0	0	0	0
101-441 DPW	1,346	583	0	0	0	0	0
101-448 REMONUMTN	322	0	0	0	0	0	0
101-630 SUB ABUSE	0	0	0	0	0	0	0
101-636 COM DISEAS	202	0	0	0	0	0	0
101-648 MED EXAM	2,269	1,544	0	0	0	0	0
101-681 VETS BURIAL	1,284	3,598	0	0	0	0	0
101-728 ECON DEV	63	0	0	0	0	0	0
201.0-449 ROAD COMM	3,186	0	0	0	0	0	0
208.0-XXX PARKS	4,337	10,119	0	0	5,619	0	0
210.0-80X LAND INFO	0	0	0	0	0	0	0
211.0-326 CENT DISP	7,195	68,680	0	134,564	0	0	0
215.0-XXX FOC	2,255	6,280	34,421	0	0	0	0
215.0-XXX FOC DP	0	57,554	0	0	0	0	0
221.0-XXX HEALTH	45,617	91,000	0	0	0	0	0
221.0-XXX HTL SPACE	0	0	0	0	102,886	0	0
222.X-649 MH	722	0	0	0	0	0	0
222.X-649 MH SPACE	0	0	0	0	0	0	0



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

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Department	101-253 TREASURER	101-259	101-261 FM CTHSE	101-262 FM 911 EOC	101-263 FM HUM SV	101-264 MCF BLDG	101-265 FAC MGMT
	8.5	9.5	10.5	11.5	12.5	13.5	14.5
230.0-676 TRANSPORTN	2,429	7,484	0	0	0	0	46,517
240.0-XXX MULTI AGENCY	0	466	0	0	0	0	0
255.X ANIMAL SHELTER	9,057	0	0	0	0	0	0
256.0-236 AUTOMATN	3,515	13	0	0	0	0	0
263.0-426 PALISADES	9	0	0	0	0	0	0
264.0-362 LOCAL CORR	155	0	0	0	0	0	0
265.0-301 DRUG LAW	100	0	0	0	0	0	0
266.0-320 SHER TRAING	27	0	0	0	0	0	0
269.0-145 LAW LIBRARY	128	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
279.1-228 CRIME VICTM	0	6,202	0	0	0	0	0
280.X-301 RD PATROL	1,634	37,070	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	0	0	0	0	0	0
292.1-665 COMM PROBTN	0	0	0	0	0	0	0
292.1-666 CHEVEER	0	0	0	0	0	0	0
293.0-681 SOLDIERS	0	1,468	0	0	0	0	0
294.0-683 VETERANS	18	0	0	0	9,640	0	0
295.0-672 COA	2,483	8,565	0	0	7,145	0	0
292.2 DHS	0	0	0	0	0	0	0
292.2 DHS SPACE	0	0	0	0	169,768	0	0
512.0-671 MCF	2,201	0	0	0	0	0	0
512.0-671 MCF SPACE	0	0	0	0	0	409,496	0
620.0-253 TAX REVERSN	0	11,344	0	0	0	0	0
639.0-275 DRAIN REV	465	7,097	0	0	0	0	0



**Allegan County, Michigan**  
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**Based on the Year Ended December 31, 2015**  
**Detail Of Allocated Costs**

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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
MICHIGAN WORKS	0	0	0	0	53,719	0	0
OTHER	4,402	( 5,032)	4,762	0	0	0	0
Direct Billings	0	10,251	0	0	0	0	0
Unallocated	268,223	5,959	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	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
BLDG DEPN	0	0	0	0	0	0	0
EQU P DEPN	0	0	0	0	0	0	0
101-101 BOC	33	0	0	0	0	0	0
101-172 ADMIN	598	0	0	0	5,539	0	0
101-201 FINANCE	430	0	0	0	4,204	0	0
101-202 AUDIT	0	0	0	0	0	0	0
101-226 PERSONNEL	338	0	0	0	4,204	0	0
101-253 TREASURER	0	0	0	0	0	0	0
101-259 NETWK/PHONE	37	0	0	0	25,331	0	0
101-261 FM CTHSE	0	0	0	0	0	0	0
101-262 FM 911 EOC	0	0	0	0	0	1,425	0
101-263 FM HUM SV	0	0	0	0	0	8,620	0
101-264 MCF BLDG	0	0	0	0	0	0	0
101-265 FAC MGMT	31	0	0	0	22,430	1,464	0
101-266 MAIL/COPY	( 206,403)	0	0	0	0	0	0
101-267 MH CONNECT	0	( 36,867)	0	0	0	0	0
101-268 MH ADMIN	0	0	( 46,542)	0	0	2,004	0
101-269 JAIL BLDG	0	0	0	( 710,365)	0	0	0
101-270 CO SVCS	0	0	0	0	( 248,294)	3,771	0
101-272 DUMONT LK	0	0	0	0	0	( 48,461)	0
101-273 YOUTH HOME	0	0	0	0	0	7,471	( 177,595)
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	9,571	0	0	0	0	0	0
101-136 DIST CT	5,399	0	0	0	0	0	0
101-147 JURY BD	5,132	0	0	0	0	0	0
101-148 PROB CT	3,390	0	0	0	0	0	0
101-149 FAMILY CT	1,278	0	0	0	0	0	10,843
101-150 GUARDIAN	0	0	0	0	0	0	0
101-151 PROB-CIR	1,888	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	16,644	0	0	0	0	0	0





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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
101-225 EQUALIZTN	2,619	0	0	0	15,253	0	0
101-229 PROS ATTY	5,781	0	0	0	0	0	0
101-236 REG DEEDS	3,412	0	0	0	0	0	0
101-257 COOP EXT	33,074	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	1,272	0
101-275 DRAIN	14,445	0	0	0	0	0	0
101-291 RECORD MGT	0	0	0	0	0	0	0
101-301 SHERIFF	10,754	0	0	0	0	0	0
101-303 WEMET	0	0	0	0	7,776	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	710,365	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	34	0	0	0	0	0	0
101-427 LEPC	0	0	0	0	0	0	0
101-430 ANIMAL	173	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	176	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
208.0-XXX PARKS	3,001	0	0	0	0	0	0
210.0-80X LAND INFO	783	0	0	0	0	0	0
211.0-326 CENT DISP	114	0	0	0	0	0	0
215.0-XXX FOC	26,257	0	0	0	0	0	0
215.0-XXX FOC DP	0	0	0	0	0	0	0
221.0-XXX HEALTH	4,330	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	36,867	46,542	0	163,557	0	0



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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
230.0-676 TRANSPORTN	98	0	0	0	0	0	0
240.0-XXX MULTI AGENCY	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
279.1-228 CRIME VICTM	0	0	0	0	0	0	0
280.X-301 RD PATROL	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	8,454
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	5,656
292.1-661 FOOD PREP	0	0	0	0	0	0	9,245
292.1-662 FOSTER CARE	0	0	0	0	0	0	0
292.1-664 JUV DETENTN	436	0	0	0	0	0	84,735
292.1-665 COMM PROBTN	0	0	0	0	0	0	0
292.1-666 CHEVEER	0	0	0	0	0	0	58,662
293.0-681 SOLDIERS	0	0	0	0	0	0	0
294.0-683 VETERANS	433	0	0	0	0	0	0
295.0-672 COA	137	0	0	0	0	0	0
292.2 DHS	0	0	0	0	0	0	0
292.2 DHS SPACE	0	0	0	0	0	0	0
512.0-671 MCF	3,233	0	0	0	0	0	0
512.0-671 MCF SPACE	0	0	0	0	0	22,434	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



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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
MICHIGAN WORKS	0	0	0	0	0	0	0
OTHER	40,175	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>



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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 26.5	COUNTY FITNESS CTR 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	3,423	5,225	73	0
101-172 ADMIN	2,378	0	0	2,573	4,419	128	0
101-201 FINANCE	4,167	0	0	3,359	4,681	149	0
101-202 AUDIT	0	0	0	0	614	0	0
101-226 PERSONNEL	0	0	0	2,903	5,322	149	0
101-253 TREASURER	9,039	0	0	3,995	5,985	184	0
101-259 NETWK/PHONE	0	0	0	5,755	17,230	276	0
101-261 FM CTHSE	0	0	0	0	31,515	0	0
101-262 FM 911 EOC	0	0	0	0	5,090	0	0
101-263 FM HUM SV	0	0	0	0	19,154	0	0
101-264 MCF BLDG	0	0	0	0	15,599	0	0
101-265 FAC MGMT	0	0	0	4,978	13,366	195	0
101-266 MAIL/COPY	0	0	0	11	2,552	1	0
101-267 MH CONNECT	0	0	0	0	1,749	0	0
101-268 MH ADMIN	0	0	0	0	2,233	0	0
101-269 JAIL BLDG	0	0	0	623	50,004	15	0
101-270 CO SVCS	0	0	0	0	8,741	0	0
101-272 DUMONT LK	0	0	0	0	2,312	0	0
101-273 YOUTH HOME	0	0	0	0	6,506	0	0
101-316 SECURITY	( 197,296)	0	0	699	2,307	74	0
279.0 GRANTS	0	( 32,945)	0	516	5,582	31	0
292.1 CHILD CARE	0	0	( 542,895)	6,069	6,563	2,675	0
677 FRING PROCG	0	0	0	( 253,517)	0	0	0
677-087 INSURANCE	0	0	0	0	( 841,590)	0	0
COUNTY FITNESS CTR	0	0	0	0	0	( 17,242)	0
101-131 CIR CT	40,883	0	0	5,456	12,835	380	266,350
101-136 DIST CT	34,826	0	0	11,824	18,405	829	295,600
101-147 JURY BD	0	0	0	34	146	6	7,690
101-148 PROB CT	20,835	0	0	2,221	5,025	262	144,649
101-149 FAMILY CT	12,192	0	0	3,622	8,255	262	116,963
101-150 GUARDIAN	0	0	0	0	477	0	9,918
101-151 PROB-CIR	5,501	0	0	0	83	0	25,428
101-152 PROB-DC	5,181	0	0	4,578	5,773	286	71,768
101-166 FAMILY	0	0	0	0	124	0	376
101-191 ELECTIONS	0	0	0	355	1,065	28	10,043
101-215 CLERK	8,575	0	0	5,451	7,296	334	113,931



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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
101-225 EQUALIZTN	7,708	0	0	3,747	6,191	280	105,832
101-229 PROS ATTY	17,058	0	0	9,912	15,392	782	205,743
101-236 REG DEEDS	7,804	0	0	3,067	3,447	168	66,623
101-257 COOP EXT	0	0	0	158	1,110	13	56,669
101-258 PROJ MGMT	0	0	0	1,101	2,463	119	22,036
101-260 FM ANIMAL	0	0	0	0	1,309	0	16,614
101-275 DRAIN	4,830	0	0	3,313	6,296	234	79,084
101-291 RECORD MGT	0	0	0	1,268	1,347	61	13,696
101-301 SHERIFF	0	0	0	33,406	79,143	2,363	457,674
101-303 WEMET	0	0	0	955	1,117	57	23,391
101-304/305 SCAT	0	0	0	2,844	7,750	180	39,609
101-314 RESERVES	0	0	0	237	673	40	7,413
101-315 DETECTIVE	0	0	0	4,720	13,214	337	67,558
101-325 RADIO	0	0	0	0	126	0	691
101-331 MARINE	0	0	0	754	3,308	74	18,107
101-351 JAIL	0	0	0	27,015	44,164	1,714	1,021,618
101-352 INMATE PROG	0	0	0	1,926	2,597	119	25,565
101-403 LAND	0	0	0	614	921	40	9,969
101-426 EMERG MGT	0	0	0	395	3,063	66	47,486
101-427 LEPC	0	0	0	17	398	3	4,096
101-430 ANIMAL	0	0	0	367	4,106	65	18,699
101-441 DPW	0	0	0	133	158	8	4,722
101-448 REMONUMTN	0	0	0	0	1,252	0	3,342
101-630 SUB ABUSE	0	0	0	0	0	0	0
101-636 COM DISEAS	0	0	0	0	19	0	734
101-648 MED EXAM	0	0	0	114	1,911	20	11,820
101-681 VETS BURIAL	0	0	0	359	836	46	10,117
101-728 ECON DEV	0	0	0	0	650	0	1,467
201.0-449 ROAD COMM	0	0	0	15,111	0	0	27,088
208.0-XXX PARKS	0	0	0	525	10,767	131	82,122
210.0-80X LAND INFO	0	0	0	0	0	0	783
211.0-326 CENT DISP	0	0	0	8,294	620	887	292,013
215.0-XXX FOC	14,336	0	0	7,410	18,361	825	167,573
215.0-XXX FOC DP	0	0	0	0	0	0	57,554
221.0-XXX HEALTH	0	0	0	11,085	24,094	1,175	309,772
221.0-XXX HTL SPACE	0	0	0	0	0	0	132,859
222.X-649 MH	0	0	0	0	4,496	0	9,818
222.X-649 MH SPACE	0	0	0	0	0	0	311,834



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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
230.0-676 TRANSPORTN	0	0	0	1,181	19,161	97	109,619
240.0-XXX MULTI AGENCY	0	0	0	0	195	6	1,501
255.X ANIMAL SHELTER	0	0	0	0	0	0	9,315
256.0-236 AUTOMATN	0	0	0	0	0	0	5,447
263.0-426 PALISADES	0	0	0	0	278	0	1,272
264.0-362 LOCAL CORR	0	0	0	0	195	0	1,044
265.0-301 DRUG LAW	0	0	0	0	440	0	1,203
266.0-320 SHER TRAING	0	0	0	0	117	0	263
269.0-145 LAW LIBRARY	0	0	0	0	0	0	993
271.0-201 GRANT ADM	0	0	0	0	4	0	27
279.0-301 GRANT	0	815	0	0	0	0	815
279.0-335 GRANT	0	2,446	0	0	0	0	2,446
279.0-337 GRANT	0	573	0	0	0	0	573
279.0-351 GRANT	0	3,570	0	0	0	0	3,570
279.0-355 GRANT	0	0	0	0	0	0	0
279.0-428 GRANT	0	419	0	0	0	0	419
279.0-999 GRANT-OTHER	0	25,122	0	0	0	0	25,122
279.1-228 CRIME VICTM	0	0	0	855	1,574	80	14,569
280.X-301 RD PATROL	0	0	0	3,595	8,997	479	86,376
292.1-292 CCF	0	0	0	0	0	0	0
292.1-614 COMM RESC	0	0	42,791	0	0	0	51,245
292.1-653 DIVERSION	0	0	8,450	0	0	0	8,450
292.1-654 CASA	0	0	6,437	0	0	0	6,437
292.1-656 CC ADMIN	0	0	28,914	0	0	0	34,570
292.1-661 FOOD PREP	0	0	28,299	0	0	0	37,544
292.1-662 FOSTER CARE	0	0	126,925	0	0	0	126,925
292.1-664 JUV DETENTN	0	0	129,515	0	0	0	216,502
292.1-665 COMM PROBTN	0	0	43,946	0	0	0	43,946
292.1-666 CHEVEER	0	0	127,618	0	0	0	186,280
293.0-681 SOLDIERS	0	0	0	22	1,254	19	7,619
294.0-683 VETERANS	0	0	0	0	172	0	13,533
295.0-672 COA	0	0	0	899	2,236	111	33,715
292.2 DHS	0	0	0	0	0	0	159
292.2 DHS SPACE	0	0	0	0	0	0	219,225
512.0-671 MCF	0	0	0	38,353	108,889	0	173,603
512.0-671 MCF SPACE	0	0	0	0	0	0	431,930
620.0-253 TAX REVERS	0	0	0	1,070	0	146	16,456
639.0-275 DRAIN REV	0	0	0	250	1,567	92	15,064



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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
MICHIGAN WORKS	0	0	0	0	0	0	69,369
OTHER	1,983	0	0	0	( 508,712)	68	( 451,095)
Direct Billings	0	0	0	0	667,691	0	690,111
Unallocated	0	0	0	0	0	0	585,648
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,576,317</b>



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**Schedule E - Summary of Allocation Basis**

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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**  
**Based on the Year Ended December 31, 2015**  
**Schedule E - Summary of Allocation Basis**

Allegan  
2015

Version 1.0002-1

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
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



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule E - Summary of Allocation Basis**

Allegan  
2015

Version 1.0002-1

Department	Allocation Basis:	Allocation Source:
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 LIABLTY	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 200.

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BLDG DEPN**

Allegan  
2015

Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
101-201 FINANCE		180	180	
Total Allocated Additions:		<u>180</u>	<u>180</u>	180
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>180</u></u>	<u><u>348,942</u></u>	

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BLDG DEPN**

Allegan  
2015

Version 1.0002-1

	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	180	0	60	60	60
2nd Allocation	180	0	60	60	60
<b>Total For 0010 BLDG DEPN</b>					
Total Allocated	348,942	0	137,788	109,294	101,860



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BLDG DEPN**

Allegan  
2015

Version 1.0002-1

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	11	26,759
101-136 DIST CT	9,800	17.6170	24,264		24,264	11	24,275
101-148 PROB CT	6,563	11.7980	16,249		16,249	7	16,256
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	2	5,372
101-229 PROS ATTY	4,800	8.6287	11,884		11,884	5	11,889
101-236 REG DEEDS	2,196	3.9477	5,437		5,437	2	5,439
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	1	3,366
215.0-XXX FOC	4,034	7.2517	9,988		9,988	4	9,992
OTHER	558	1.0031	1,382		1,382	1	1,383
<b>SubTotal</b>	<b>55,628</b>	<b>100.0000</b>	<b>137,728</b>		<b>137,728</b>	<b>60</b>	<b>137,788</b>
<b>Total</b>	<b>55,628</b>	<b>100.0000</b>	<b>137,728</b>		<b>137,728</b>	<b>60</b>	<b>137,788</b>

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, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BLDG DEPN**

Allegan  
2015

Version 1.0002-1

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	16	29,973
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
292.2 DHS SPACE	17,012	45.2517	49,430		49,430	27	49,457
MICHIGAN WORKS	5,383	14.3188	15,641		15,641	9	15,650
COUNTY FITNESS CTR	1,338	3.5591	3,888		3,888	2	3,890
SubTotal	37,594	100.0000	109,234		109,234	60	109,294
Total	37,594	100.0000	109,234		109,234	60	109,294

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, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BLDG DEPN**

Allegan  
2015

Version 1.0002-1

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	1	2,500
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	7	11,436
101-265 FAC MGMT	2,134	9.9408	10,120		10,120	6	10,126
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	38	64,868
SubTotal	21,467	100.0000	101,800		101,800	60	101,860
Total	21,467	100.0000	101,800		101,800	60	101,860

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, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department BLDG DEPN**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	261 CTHSE BLDG	263 HUMAN SVCS	270 SVCS BLDG
101-131 CIR CT	26,759	26,759	0	0
101-136 DIST CT	24,275	24,275	0	0
101-148 PROB CT	16,256	16,256	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	4,199	1,699	0	2,500
101-201 FINANCE	4,875	2,977	0	1,898
101-215 CLERK	5,977	5,977	0	0
101-225 EQUALIZTN	11,422	5,372	0	6,050
101-226 PERSONNEL	1,898	0	0	1,898
101-229 PROS ATTY	11,889	11,889	0	0
101-236 REG DEEDS	5,439	5,439	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	11,436	0	0	11,436
101-265 FAC MGMT	10,126	0	0	10,126
101-275 DRAIN	3,366	3,366	0	0
101-303 WEMET	3,084	0	0	3,084
208.0-XXX PARKS	1,637	0	1,637	0
215.0-XXX FOC	9,992	9,992	0	0
221.0-XXX HTL SPACE	29,973	0	29,973	0
222.X-649 MH SPACE	64,868	0	0	64,868
294.0-683 VETERANS	2,809	0	2,809	0
295.0-672 COA	2,081	0	2,081	0
292.2 DHS SPACE	49,457	0	49,457	0
MICHIGAN WORKS	15,650	0	15,650	0
COUNTY FITNESS CTR	3,890	0	3,890	0
OTHER	1,383	1,383	0	0
Direct Billed	0	0	0	0



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department BLDG DEPN**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	261 CTHSE BLDG	263 HUMAN SVCS	270 SVCS BLDG
Total	348,942	137,788	109,294	101,860

**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 200.

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department EQUIP DEPN**

Allegan  
2015

Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
101-201 FINANCE		180	180	
Total Allocated Additions:		<u>180</u>	<u>180</u>	180
EQUIP DEPN	89,961			
Total Departmental Cost Adjustments:	<u>89,961</u>			<u>89,961</u>
Total To Be Allocated:	<u><u>89,961</u></u>	<u><u>180</u></u>	<u><u>          </u></u>	<u><u>90,141</u></u>

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department EQUIP DEPN**

Allegan  
2015

Version 1.0002-1

	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>			
EQUIP DEPN	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	180	0	180
2nd Allocation	180	0	180
<b>Total For 0020 EQUIP DEPN</b>			
Total Allocated	90,141	0	90,141



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EQUIP DEPN**

Allegan  
2015

Version 1.0002-1

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	173	86,975
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	180	90,141
Total	89,961	100.0000	89,961		89,961	180	90,141

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, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department EQUIP DEPN**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	EQUIP USE CHG
101-259 NETWK/PHONE	86,975	86,975
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>90,141</b>	<b>90,141</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 200. 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  
BOARD OF COMMISSIONERS  
NATURE AND EXTENT OF SERVICES**

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-101 BOC**

Allegan  
2015

Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	402,157			402,157
101-101 BOC		1,152	1,152	
101-172 ADMIN		3,050	3,050	
101-201 FINANCE		5,125	5,125	
101-202 AUDIT		483	483	
101-226 PERSONNEL		3,621	3,621	
101-253 TREASURER		3,044	3,044	
101-259 NETWK/PHONE		8,160	8,160	
101-266 MAIL/COPY		33	33	
677 FRING PROCG		3,423	3,423	
677-087 INSURANCE		5,225	5,225	
COUNTY FITNESS CTR		73	73	
Total Allocated Additions:		<u>33,389</u>	<u>33,389</u>	<u>33,389</u>
Total To Be Allocated:	<u>402,157</u>	<u>33,389</u>		<u>435,546</u>

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-101 BOC**

Allegan  
2015

Version 1.0002-1

	Total	General & Admin	LEGAL SVCS	GENERAL GOVT
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	118,572	0	0	118,572
FRINGE BENEFITS	95,415	0	0	95,415
<b>Other Expense &amp; Cost</b>				
727.00 OFFICE SUPPL	143	0	0	143
728.00 PRINT/BIND	245	0	0	245
810.01 LEGAL-MILLER	114,568	0	114,568	0
810.02 JTC LITIGATN	21,648	0	0	21,648
811.00 MEMBERSH/SUBS	27,608	0	0	27,608
818.00 CONTRACTUAL	23	0	0	23
861.00 TRAVEL/ROUTIN	12,313	0	0	12,313
861.01 ED/TRAINING/CON	3,507	0	0	3,507
861.02 ED/TRAINING/TR	791	0	0	791
861.03 TRAINING/REGIS	3,490	0	0	3,490
901.00 ADVERTISING	499	0	0	499
941.00 PROPTY RENTL	0	0	0	0
941.00 BLDG RENTAL	800	0	0	800
967.00 SPEC PROJECTS	2,535	0	0	2,535
<b>Departmental Totals</b>				
Total Expenditures	402,157	0	114,568	287,589
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	402,157	0	114,568	287,589
<b>Allocation Step 1</b>				
Unallocated Costs	( 287,589)	0	0	( 287,589)
1st Allocation	114,568	0	114,568	0
<b>Allocation Step 2</b>				
Inbound- All Others	33,389	33,389	0	0
Reallocate Admin Costs	( 33,389)		9,512	23,877
Unallocated Costs	( 23,877)	0	0	( 23,877)
2nd Allocation	9,512	0	9,512	0



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-101 BOC**

Allegan  
2015

Version 1.0002-1

	Total	General & Admin	LEGAL SVCS	GENERAL GOVT
Total For 0101 101-101 BOC				
Total Allocated	124,080	0	124,080	0



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-101 BOC**

Allegan  
2015

Version 1.0002-1

Activity - LEGAL SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-101 BOC	402.15	1.0057	1,152		1,152		1,152
101-131 CIR CT	987.84	2.4704	2,830		2,830	237	3,067
101-136 DIST CT	1,416.60	3.5427	4,059		4,059	340	4,399
101-147 JURY BD	11.23	0.0281	32		32	3	35
101-148 PROB CT	386.82	0.9674	1,108		1,108	93	1,201
101-149 FAMILY CT	635.40	1.5890	1,821		1,821	153	1,974
101-150 GUARDIAN	36.73	0.0919	105		105	9	114
101-151 PROB-CIR	6.37	0.0159	18		18	2	20
101-152 PROB-DC	444.37	1.1113	1,273		1,273	107	1,380
101-166 FAMILY	9.52	0.0238	27		27	2	29
101-172 ADMIN	298.23	0.7458	854		854	72	926
101-191 ELECTIONS	81.99	0.2050	235		235	20	255
101-201 FINANCE	360.30	0.9011	1,032		1,032	87	1,119
101-202 AUDIT	47.28	0.1182	135		135	11	146
101-215 CLERK	561.60	1.4045	1,609		1,609	135	1,744
101-225 EQUALIZTN	434.65	1.0870	1,245		1,245	104	1,349
101-226 PERSONNEL	409.67	1.0245	1,174		1,174	98	1,272
101-229 PROS ATTY	1,184.66	2.9627	3,394		3,394	285	3,679
101-236 REG DEEDS	265.29	0.6635	760		760	64	824
101-253 TREASURER	460.70	1.1521	1,320		1,320	111	1,431
101-257 COOP EXT	85.44	0.2137	245		245	21	266
101-258 PROJ MGMT	189.61	0.4742	543		543	46	589
101-259 NETWK/PHONE	1,200.54	3.0024	3,440		3,440	288	3,728
101-260 FM ANIMAL	25.58	0.0640	73		73	6	79
101-261 FM CTHSE	282.66	0.7069	810		810	68	878
101-262 FM 911 EOC	135.92	0.3399	389		389	33	422
101-263 FM HUM SV	237.55	0.5941	681		681	57	738
101-264 MCF BLDG	284.34	0.7111	815		815	68	883

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-101 BOC**

Allegan  
2015

Version 1.0002-1

Activity - LEGAL SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-265 FAC MGMT	526.21	1.3160	1,508		1,508	126	1,634
101-266 MAIL/COPY	196.41	0.4912	563		563	47	610
101-267 MH CONNECT	13.22	0.0331	38		38	3	41
101-268 MH ADMIN	16.57	0.0414	47		47	4	51
101-269 JAIL BLDG	562.80	1.4075	1,613		1,613	135	1,748
101-270 CO SVCS	94.84	0.2372	272		272	23	295
101-272 DUMONT LK	39.85	0.0997	114		114	10	124
101-273 YOUTH HOME	112.54	0.2814	322		322	27	349
101-275 DRAIN	358.93	0.8976	1,028		1,028	86	1,114
101-291 RECORD MGT	103.70	0.2593	297		297	25	322
101-301 SHERIFF	3,955.33	9.8917	11,333		11,333	950	12,283
101-303 WEMET	85.96	0.2150	246		246	21	267
101-304/305 SCAT	303.37	0.7587	869		869	73	942
101-314 RESERVES	51.83	0.1296	149		149	12	161
101-315 DETECTIVE	556.32	1.3913	1,594		1,594	134	1,728
101-316 SECURITY	177.59	0.4441	509		509	43	552
101-325 RADIO	9.73	0.0243	28		28	2	30
101-331 MARINE	128.94	0.3225	369		369	31	400
101-351 JAIL	3,273.53	8.1866	9,379		9,379	787	10,166
101-352 INMATE PROG	199.91	0.4999	573		573	48	621
101-403 LAND	70.93	0.1774	203		203	17	220
101-426 EMERG MGT	110.07	0.2753	315		315	26	341
101-427 LEPC	30.62	0.0766	88		88	7	95
101-430 ANIMAL	106.60	0.2666	305		305	26	331
101-441 DPW	12.16	0.0304	35		35	3	38
101-448 REMONUMTN	96.40	0.2411	276		276	23	299
101-636 COM DISEAS	1.45	0.0036	4		4		4
101-648 MED EXAM	147.07	0.3678	421		421	35	456

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-101 BOC**

Allegan  
2015

Version 1.0002-1

Activity - LEGAL SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-681 VETS BURIAL	64.34	0.1609	184		184	15	199
101-728 ECON DEV	50.00	0.1250	143		143	12	155
208.0-XXX PARKS	685.44	1.7142	1,964		1,964	165	2,129
211.0-326 CENT DISP	3,092.24	7.7332	8,860		8,860	743	9,603
215.0-XXX FOC	1,413.22	3.5343	4,049		4,049	340	4,389
221.0-XXX HEALTH	3,635.97	9.0930	10,418		10,418	874	11,292
222.X-649 MH	346.09	0.8655	992		992	83	1,075
230.0-676 TRANSPORTN	1,702.28	4.2572	4,877		4,877	409	5,286
240.0-XXX MULTI AGENCY	15.02	0.0376	43		43	4	47
263.0-426 PALISADES	21.38	0.0535	61		61	5	66
264.0-362 LOCAL CORR	15.02	0.0376	43		43	4	47
265.0-301 DRUG LAW	33.89	0.0848	97		97	8	105
266.0-320 SHER TRAINING	9.04	0.0226	26		26	2	28
271.0-201 GRANT ADM	0.31	0.0008	1		1		1
279.0 GRANTS	429.67	1.0745	1,231		1,231	103	1,334
279.1-228 CRIME VICTM	121.18	0.3031	347		347	29	376
280.X-301 RD PATROL	692.52	1.7319	1,984		1,984	166	2,150
292.1 CHILD CARE	4,886.13	12.2194	14,006		14,006	1,175	15,181
293.0-681 SOLDIERS	96.50	0.2413	276		276	23	299
294.0-683 VETERANS	13.25	0.0331	38		38	3	41
295.0-672 COA	172.13	0.4305	493		493	41	534
512.0-671 MCF	144.19	0.3606	413		413	35	448
639.0-275 DRAIN REV	120.58	0.3016	345		345	29	374
<b>SubTotal</b>	<b>39,986.31</b>	<b>100.0000</b>	<b>114,568</b>		<b>114,568</b>	<b>9,512</b>	<b>124,080</b>
<b>Total</b>	<b>39,986.31</b>	<b>100.0000</b>	<b>114,568</b>		<b>114,568</b>	<b>9,512</b>	<b>124,080</b>



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-101 BOC**

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, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-101 BOC**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	LEGAL SVCS
101-101 BOC	1,152	1,152
101-131 CIR CT	3,067	3,067
101-136 DIST CT	4,399	4,399
101-147 JURY BD	35	35
101-148 PROB CT	1,201	1,201
101-149 FAMILY CT	1,974	1,974
101-150 GUARDIAN	114	114
101-151 PROB-CIR	20	20
101-152 PROB-DC	1,380	1,380
101-166 FAMILY	29	29
101-172 ADMIN	926	926
101-191 ELECTIONS	255	255
101-201 FINANCE	1,119	1,119
101-202 AUDIT	146	146
101-215 CLERK	1,744	1,744
101-225 EQUALIZTN	1,349	1,349
101-226 PERSONNEL	1,272	1,272
101-229 PROS ATTY	3,679	3,679
101-236 REG DEEDS	824	824
101-253 TREASURER	1,431	1,431
101-257 COOP EXT	266	266
101-258 PROJ MGMT	589	589
101-259 NETWK/PHONE	3,728	3,728
101-260 FM ANIMAL	79	79
101-261 FM CTHSE	878	878
101-262 FM 911 EOC	422	422
101-263 FM HUM SV	738	738
101-264 MCF BLDG	883	883
101-265 FAC MGMT	1,634	1,634
101-266 MAIL/COPY	610	610
101-267 MH CONNECT	41	41
101-268 MH ADMIN	51	51
101-269 JAIL BLDG	1,748	1,748
101-270 CO SVCS	295	295
101-272 DUMONT LK	124	124
101-273 YOUTH HOME	349	349



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-101 BOC**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	LEGAL SVCS
101-275 DRAIN	1,114	1,114
101-291 RECORD MGT	322	322
101-301 SHERIFF	12,283	12,283
101-303 WEMET	267	267
101-304/305 SCAT	942	942
101-314 RESERVES	161	161
101-315 DETECTIVE	1,728	1,728
101-316 SECURITY	552	552
101-325 RADIO	30	30
101-331 MARINE	400	400
101-351 JAIL	10,166	10,166
101-352 INMATE PROG	621	621
101-403 LAND	220	220
101-426 EMERG MGT	341	341
101-427 LEPC	95	95
101-430 ANIMAL	331	331
101-441 DPW	38	38
101-448 REMONUMTN	299	299
101-636 COM DISEAS	4	4
101-648 MED EXAM	456	456
101-681 VETS BURIAL	199	199
101-728 ECON DEV	155	155
208.0-XXX PARKS	2,129	2,129
211.0-326 CENT DISP	9,603	9,603
215.0-XXX FOC	4,389	4,389
221.0-XXX HEALTH	11,292	11,292
222.X-649 MH	1,075	1,075
230.0-676 TRANSPORTN	5,286	5,286
240.0-XXX MULTI AGENCY	47	47
263.0-426 PALISADES	66	66
264.0-362 LOCAL CORR	47	47
265.0-301 DRUG LAW	105	105
266.0-320 SHER TRAINING	28	28
271.0-201 GRANT ADM	1	1
279.0 GRANTS	1,334	1,334
279.1-228 CRIME VICTM	376	376



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-101 BOC**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	LEGAL SVCS
280.X-301 RD PATROL	2,150	2,150
292.1 CHILD CARE	15,181	15,181
293.0-681 SOLDIERS	299	299
294.0-683 VETERANS	41	41
295.0-672 COA	534	534
512.0-671 MCF	448	448
639.0-275 DRAIN REV	374	374
Direct Billed	0	0
<b>Total</b>	<b>124,080</b>	<b>124,080</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 200.

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, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-172 ADMIN**

Allegan  
2015

Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	298,238			298,238
BLDG DEPN	4,197	2	4,199	
101-101 BOC	854	72	926	
101-172 ADMIN		2,262	2,262	
101-201 FINANCE		3,485	3,485	
101-202 AUDIT		358	358	
101-226 PERSONNEL		4,890	4,890	
101-253 TREASURER		1,594	1,594	
101-259 NETWK/PHONE		14,290	14,290	
101-261 FM CTHSE		3,630	3,630	
101-266 MAIL/COPY		598	598	
101-270 CO SVCS		5,539	5,539	
101-316 SECURITY		2,378	2,378	
677 FRING PROCG		2,573	2,573	
677-087 INSURANCE		4,419	4,419	
COUNTY FITNESS CTR		128	128	
Total Allocated Additions:	5,051	46,218	51,269	51,269
Total To Be Allocated:	303,289	46,218		349,507

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-172 ADMIN**

Allegan  
2015

Version 1.0002-1

	Total	General & Admin	COUNTY ADMIN
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	212,413	0	212,413
FRINGE BENEFITS	74,020	0	74,020
<b>Other Expense &amp; Cost</b>			
727.00 OFFICE SUPPL	459	0	459
728.00 PRINTG/BINDG	594	0	594
748.00 GAS/OIL/GREAS	75	0	75
811.00 MEMBERSH/SUB	300	0	300
818.00 OTHR CONTRAC	7,032	0	7,032
861.00 TRAVEL	1,668	0	1,668
861.01 ED/TR/CON	735	0	735
861.02 ED/TR/TRAV	182	0	182
861.03 TRAIN/REGISTR	760	0	760
934.00 OFC EQ R&M	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	298,238	0	298,238
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	298,238	0	298,238
<b>Allocation Step 1</b>			
Inbound- All Others	5,051	0	5,051
1st Allocation	303,289	0	303,289
<b>Allocation Step 2</b>			
Inbound- All Others	46,218	0	46,218
2nd Allocation	46,218	0	46,218
<b>Total For 0172 101-172 ADMIN</b>			
Total Allocated	349,507	0	349,507



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-172 ADMIN**

Allegan  
2015

Version 1.0002-1

Activity - COUNTY ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-101 BOC	402.15	1.0057	3,050		3,050		3,050
101-131 CIR CT	987.84	2.4704	7,493		7,493	1,162	8,655
101-136 DIST CT	1,416.60	3.5427	10,745		10,745	1,667	12,412
101-147 JURY BD	11.23	0.0281	85		85	13	98
101-148 PROB CT	386.82	0.9674	2,934		2,934	455	3,389
101-149 FAMILY CT	635.40	1.5890	4,819		4,819	748	5,567
101-150 GUARDIAN	36.73	0.0919	279		279	43	322
101-151 PROB-CIR	6.37	0.0159	48		48	7	55
101-152 PROB-DC	444.37	1.1113	3,370		3,370	523	3,893
101-166 FAMILY	9.52	0.0238	72		72	11	83
101-172 ADMIN	298.23	0.7458	2,262		2,262		2,262
101-191 ELECTIONS	81.99	0.2050	622		622	96	718
101-201 FINANCE	360.30	0.9011	2,733		2,733	424	3,157
101-202 AUDIT	47.28	0.1182	359		359	56	415
101-215 CLERK	561.60	1.4045	4,260		4,260	661	4,921
101-225 EQUALIZTN	434.65	1.0870	3,297		3,297	511	3,808
101-226 PERSONNEL	409.67	1.0245	3,107		3,107	482	3,589
101-229 PROS ATTY	1,184.66	2.9627	8,985		8,985	1,394	10,379
101-236 REG DEEDS	265.29	0.6635	2,012		2,012	312	2,324
101-253 TREASURER	460.70	1.1521	3,494		3,494	542	4,036
101-257 COOP EXT	85.44	0.2137	648		648	101	749
101-258 PROJ MGMT	189.61	0.4742	1,438		1,438	223	1,661
101-259 NETWK/PHONE	1,200.54	3.0024	9,106		9,106	1,412	10,518
101-260 FM ANIMAL	25.58	0.0640	194		194	30	224
101-261 FM CTHSE	282.66	0.7069	2,144		2,144	333	2,477
101-262 FM 911 EOC	135.92	0.3399	1,031		1,031	160	1,191
101-263 FM HUM SV	237.55	0.5941	1,802		1,802	279	2,081
101-264 MCF BLDG	284.34	0.7111	2,157		2,157	335	2,492





**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-172 ADMIN**

Allegan  
2015

Version 1.0002-1

Activity - COUNTY ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-265 FAC MGMT	526.21	1.3160	3,991		3,991	619	4,610
101-266 MAIL/COPY	196.41	0.4912	1,490		1,490	231	1,721
101-267 MH CONNECT	13.22	0.0331	100		100	16	116
101-268 MH ADMIN	16.57	0.0414	126		126	19	145
101-269 JAIL BLDG	562.80	1.4075	4,269		4,269	662	4,931
101-270 CO SVCS	94.84	0.2372	719		719	112	831
101-272 DUMONT LK	39.85	0.0997	302		302	47	349
101-273 YOUTH HOME	112.54	0.2814	854		854	132	986
101-275 DRAIN	358.93	0.8976	2,722		2,722	422	3,144
101-291 RECORD MGT	103.70	0.2593	787		787	122	909
101-301 SHERIFF	3,955.33	9.8917	30,000		30,000	4,653	34,653
101-303 WEMET	85.96	0.2150	652		652	101	753
101-304/305 SCAT	303.37	0.7587	2,301		2,301	357	2,658
101-314 RESERVES	51.83	0.1296	393		393	61	454
101-315 DETECTIVE	556.32	1.3913	4,220		4,220	654	4,874
101-316 SECURITY	177.59	0.4441	1,347		1,347	209	1,556
101-325 RADIO	9.73	0.0243	74		74	11	85
101-331 MARINE	128.94	0.3225	978		978	152	1,130
101-351 JAIL	3,273.53	8.1866	24,829		24,829	3,851	28,680
101-352 INMATE PROG	199.91	0.4999	1,516		1,516	235	1,751
101-403 LAND	70.93	0.1774	538		538	83	621
101-426 EMERG MGT	110.07	0.2753	835		835	129	964
101-427 LEPC	30.62	0.0766	232		232	36	268
101-430 ANIMAL	106.60	0.2666	809		809	125	934
101-441 DPW	12.16	0.0304	92		92	14	106
101-448 REMONUMTN	96.40	0.2411	731		731	113	844
101-636 COM DISEAS	1.45	0.0036	11		11	2	13
101-648 MED EXAM	147.07	0.3678	1,115		1,115	173	1,288



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-172 ADMIN**

Allegan  
2015

Version 1.0002-1

Activity - COUNTY ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-681 VETS BURIAL	64.34	0.1609	488		488	76	564
101-728 ECON DEV	50.00	0.1250	379		379	59	438
208.0-XXX PARKS	685.44	1.7142	5,199		5,199	806	6,005
211.0-326 CENT DISP	3,092.24	7.7332	23,454		23,454	3,638	27,092
215.0-XXX FOC	1,413.22	3.5343	10,719		10,719	1,663	12,382
221.0-XXX HEALTH	3,635.97	9.0930	27,578		27,578	4,278	31,856
222.X-649 MH	346.09	0.8655	2,625		2,625	407	3,032
230.0-676 TRANSPORTN	1,702.28	4.2572	12,911		12,911	2,003	14,914
240.0-XXX MULTI AGENCY	15.02	0.0376	114		114	18	132
263.0-426 PALISADES	21.38	0.0535	162		162	25	187
264.0-362 LOCAL CORR	15.02	0.0376	114		114	18	132
265.0-301 DRUG LAW	33.89	0.0848	257		257	40	297
266.0-320 SHER TRAINING	9.04	0.0226	69		69	11	80
271.0-201 GRANT ADM	0.31	0.0008	2		2		2
279.0 GRANTS	429.67	1.0745	3,259		3,259	505	3,764
279.1-228 CRIME VICTM	121.18	0.3031	919		919	143	1,062
280.X-301 RD PATROL	692.52	1.7319	5,253		5,253	815	6,068
292.1 CHILD CARE	4,886.13	12.2194	37,061		37,061	5,747	42,808
293.0-681 SOLDIERS	96.50	0.2413	732		732	114	846
294.0-683 VETERANS	13.25	0.0331	100		100	16	116
295.0-672 COA	172.13	0.4305	1,306		1,306	203	1,509
512.0-671 MCF	144.19	0.3606	1,094		1,094	170	1,264
639.0-275 DRAIN REV	120.58	0.3016	915		915	142	1,057
SubTotal	39,986.31	100.0000	303,289		303,289	46,218	349,507
Total	39,986.31	100.0000	303,289		303,289	46,218	349,507



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-172 ADMIN**

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, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-172 ADMIN**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	COUNTY ADMIN
101-101 BOC	3,050	3,050
101-131 CIR CT	8,655	8,655
101-136 DIST CT	12,412	12,412
101-147 JURY BD	98	98
101-148 PROB CT	3,389	3,389
101-149 FAMILY CT	5,567	5,567
101-150 GUARDIAN	322	322
101-151 PROB-CIR	55	55
101-152 PROB-DC	3,893	3,893
101-166 FAMILY	83	83
101-172 ADMIN	2,262	2,262
101-191 ELECTIONS	718	718
101-201 FINANCE	3,157	3,157
101-202 AUDIT	415	415
101-215 CLERK	4,921	4,921
101-225 EQUALIZTN	3,808	3,808
101-226 PERSONNEL	3,589	3,589
101-229 PROS ATTY	10,379	10,379
101-236 REG DEEDS	2,324	2,324
101-253 TREASURER	4,036	4,036
101-257 COOP EXT	749	749
101-258 PROJ MGMT	1,661	1,661
101-259 NETWK/PHONE	10,518	10,518
101-260 FM ANIMAL	224	224
101-261 FM CTHSE	2,477	2,477
101-262 FM 911 EOC	1,191	1,191
101-263 FM HUM SV	2,081	2,081
101-264 MCF BLDG	2,492	2,492
101-265 FAC MGMT	4,610	4,610
101-266 MAIL/COPY	1,721	1,721
101-267 MH CONNECT	116	116
101-268 MH ADMIN	145	145
101-269 JAIL BLDG	4,931	4,931
101-270 CO SVCS	831	831
101-272 DUMONT LK	349	349
101-273 YOUTH HOME	986	986



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-172 ADMIN**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	COUNTY ADMIN
101-275 DRAIN	3,144	3,144
101-291 RECORD MGT	909	909
101-301 SHERIFF	34,653	34,653
101-303 WEMET	753	753
101-304/305 SCAT	2,658	2,658
101-314 RESERVES	454	454
101-315 DETECTIVE	4,874	4,874
101-316 SECURITY	1,556	1,556
101-325 RADIO	85	85
101-331 MARINE	1,130	1,130
101-351 JAIL	28,680	28,680
101-352 INMATE PROG	1,751	1,751
101-403 LAND	621	621
101-426 EMERG MGT	964	964
101-427 LEPC	268	268
101-430 ANIMAL	934	934
101-441 DPW	106	106
101-448 REMONUMTN	844	844
101-636 COM DISEAS	13	13
101-648 MED EXAM	1,288	1,288
101-681 VETS BURIAL	564	564
101-728 ECON DEV	438	438
208.0-XXX PARKS	6,005	6,005
211.0-326 CENT DISP	27,092	27,092
215.0-XXX FOC	12,382	12,382
221.0-XXX HEALTH	31,856	31,856
222.X-649 MH	3,032	3,032
230.0-676 TRANSPORTN	14,914	14,914
240.0-XXX MULTI AGENCY	132	132
263.0-426 PALISADES	187	187
264.0-362 LOCAL CORR	132	132
265.0-301 DRUG LAW	297	297
266.0-320 SHER TRAING	80	80
271.0-201 GRANT ADM	2	2
279.0 GRANTS	3,764	3,764
279.1-228 CRIME VICTM	1,062	1,062



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-172 ADMIN**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	COUNTY ADMIN
280.X-301 RD PATROL	6,068	6,068
292.1 CHILD CARE	42,808	42,808
293.0-681 SOLDIERS	846	846
294.0-683 VETERANS	116	116
295.0-672 COA	1,509	1,509
512.0-671 MCF	1,264	1,264
639.0-275 DRAIN REV	1,057	1,057
Direct Billed	0	0
<b>Total</b>	<b>349,507</b>	<b>349,507</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 200.

**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, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-201 FINANCE**

Allegan  
2015

Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	360,306			360,306
818.00 OTHR CONTRAC	0			
Total Deductions:	<u>0</u>			0
BLDG DEPN	4,873	2	4,875	
101-101 BOC	1,032	87	1,119	
101-172 ADMIN	2,733	424	3,157	
101-201 FINANCE		3,320	3,320	
101-202 AUDIT		433	433	
101-226 PERSONNEL		5,864	5,864	
101-253 TREASURER		1,489	1,489	
101-259 NETWK/PHONE		16,698	16,698	
101-261 FM CTHSE		6,360	6,360	
101-266 MAIL/COPY		430	430	
101-270 CO SVCS		4,204	4,204	
101-316 SECURITY		4,167	4,167	
677 FRING PROCG		3,359	3,359	
677-087 INSURANCE		4,681	4,681	
COUNTY FITNESS CTR		149	149	
Total Allocated Additions:	<u>8,638</u>	<u>51,667</u>	<u>60,305</u>	60,305
Total To Be Allocated:	<u><u>368,944</u></u>	<u><u>51,667</u></u>		<u><u>420,611</u></u>

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-201 FINANCE**

Allegan  
2015

Version 1.0002-1

	Total	General & Admin	ACCTG/ FINANCE	COST PLAN
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	254,325	0	254,325	0
FRINGE BENEFITS	93,560	0	93,560	0
<b>Other Expense &amp; Cost</b>				
727.00 OFFICE SUPPL	910	0	910	0
811.00 MEMBERSH/SUB	892	0	892	0
*818.00 OTHR CONTRAC	0	0	0	0
818.00 COST PLAN	9,000	0	0	9,000
861.00 TRAVEL	25	0	25	0
861.01 EDUC/ROOM BD	153	0	153	0
861.02 EDUC/TRAVEL	129	0	129	0
861.03 EDUC/REGISTR	925	0	925	0
956.00 MISC	0	0	0	0
956.01 CC FEES CHGS	387	0	387	0
<b>Departmental Totals</b>				
Total Expenditures	360,306	0	351,306	9,000
<b>Deductions</b>				
Total Deductions	0	0	0	0
Functional Cost	360,306	0	351,306	9,000
<b>Allocation Step 1</b>				
Inbound- All Others	8,638	0	8,638	0
1st Allocation	368,944	0	359,944	9,000
<b>Allocation Step 2</b>				
Inbound- All Others	51,667	0	51,667	0
2nd Allocation	51,667	0	51,667	0
<b>Total For 0201 101-201 FINANCE</b>				
Total Allocated	420,611	0	411,611	9,000



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-201 FINANCE**

Allegan  
2015

Version 1.0002-1

Activity - ACCTG/ FINANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-101 BOC	550	1.3237	4,765		4,765		4,765
101-131 CIR CT	1,562	3.7593	13,531		13,531	1,995	15,526
101-136 DIST CT	670	1.6125	5,804		5,804	856	6,660
101-147 JURY BD	96	0.2310	832		832	123	955
101-148 PROB CT	541	1.3020	4,687		4,687	691	5,378
101-149 FAMILY CT	428	1.0301	3,708		3,708	547	4,255
101-150 GUARDIAN	551	1.3261	4,773		4,773	704	5,477
101-151 PROB-CIR	51	0.1227	442		442	65	507
101-152 PROB-DC	239	0.5752	2,070		2,070	305	2,375
101-166 FAMILY	8	0.0193	69		69	10	79
101-172 ADMIN	288	0.6931	2,495		2,495		2,495
101-191 ELECTIONS	288	0.6931	2,495		2,495	368	2,863
101-201 FINANCE	269	0.6474	2,330		2,330		2,330
101-202 AUDIT	2	0.0048	17		17	3	20
101-215 CLERK	394	0.9483	3,413		3,413	503	3,916
101-225 EQUALIZTN	316	0.7605	2,737		2,737	404	3,141
101-226 PERSONNEL	487	1.1721	4,219		4,219	622	4,841
101-229 PROS ATTY	428	1.0301	3,708		3,708	547	4,255
101-236 REG DEEDS	199	0.4789	1,724		1,724	254	1,978
101-253 TREASURER	306	0.7365	2,651		2,651	391	3,042
101-257 COOP EXT	186	0.4477	1,611		1,611	238	1,849
101-258 PROJ MGMT	227	0.5463	1,966		1,966	290	2,256
101-259 NETWK/PHONE	1,144	2.7533	9,910		9,910	1,461	11,371
101-260 FM ANIMAL	117	0.2816	1,014		1,014	149	1,163
101-261 FM CTHSE	456	1.0975	3,950		3,950	583	4,533
101-262 FM 911 EOC	355	0.8544	3,075		3,075	454	3,529
101-263 FM HUM SV	289	0.6955	2,504		2,504	369	2,873
101-264 MCF BLDG	417	1.0036	3,612		3,612	533	4,145

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-201 FINANCE**

Allegan  
2015

Version 1.0002-1

Activity - ACCTG/ FINANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-265 FAC MGMT	715	1.7208	6,194		6,194	913	7,107
101-266 MAIL/COPY	259	0.6233	2,244		2,244	331	2,575
101-267 MH CONNECT	89	0.2142	771		771	114	885
101-268 MH ADMIN	92	0.2214	797		797	118	915
101-269 JAIL BLDG	849	2.0433	7,355		7,355	1,085	8,440
101-270 CO SVCS	225	0.5415	1,949		1,949	287	2,236
101-272 DUMONT LK	211	0.5078	1,828		1,828	270	2,098
101-273 YOUTH HOME	275	0.6619	2,382		2,382	351	2,733
101-275 DRAIN	358	0.8616	3,101		3,101	457	3,558
101-291 RECORD MGT	189	0.4549	1,637		1,637	241	1,878
101-301 SHERIFF	1,978	4.7605	17,135		17,135	2,527	19,662
101-303 WEMET	201	0.4838	1,741		1,741	257	1,998
101-304/305 SCAT	362	0.8712	3,136		3,136	462	3,598
101-314 RESERVES	106	0.2551	918		918	135	1,053
101-315 DETECTIVE	411	0.9892	3,560		3,560	525	4,085
101-316 SECURITY	172	0.4140	1,490		1,490	220	1,710
101-325 RADIO	27	0.0650	234		234	34	268
101-331 MARINE	287	0.6907	2,486		2,486	367	2,853
101-351 JAIL	895	2.1540	7,753		7,753	1,143	8,896
101-352 INMATE PROG	351	0.8448	3,041		3,041	448	3,489
101-403 LAND	198	0.4765	1,715		1,715	253	1,968
101-426 EMERG MGT	366	0.8809	3,171		3,171	468	3,639
101-427 LEPC	185	0.4452	1,603		1,603	236	1,839
101-430 ANIMAL	375	0.9025	3,249		3,249	479	3,728
101-441 DPW	213	0.5126	1,845		1,845	272	2,117
101-448 REMONUMTN	51	0.1227	442		442	65	507
101-636 COM DISEAS	32	0.0770	277		277	41	318
101-648 MED EXAM	359	0.8640	3,110		3,110	459	3,569

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-201 FINANCE**

Allegan  
2015

Version 1.0002-1

Activity - ACCTG/ FINANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-681 VETS BURIAL	203	0.4886	1,759		1,759	259	2,018
101-728 ECON DEV	10	0.0241	87		87	13	100
201.0-449 ROAD COMM	188	0.4525	1,629		1,629	240	1,869
208.0-XXX PARKS	3,394	8.1685	29,402		29,402	4,336	33,738
211.0-326 CENT DISP	681	1.6390	5,899		5,899	870	6,769
215.0-XXX FOC	642	1.5451	5,562		5,562	820	6,382
221.0-XXX HEALTH	5,280	12.7081	45,741		45,741	6,746	52,487
222.X-649 MH	7	0.0168	61		61	9	70
230.0-676 TRANSPORTN	763	1.8363	6,610		6,610	975	7,585
240.0-XXX MULTI AGENCY	50	0.1203	433		433	64	497
255.X ANIMAL SHELTER	26	0.0626	225		225	33	258
256.0-236 AUTOMATN	193	0.4645	1,672		1,672	247	1,919
263.0-426 PALISADES	71	0.1709	615		615	91	706
264.0-362 LOCAL CORR	50	0.1203	433		433	64	497
265.0-301 DRUG LAW	22	0.0529	191		191	28	219
269.0-145 LAW LIBRARY	87	0.2094	754		754	111	865
271.0-201 GRANT ADM	2	0.0048	17		17	3	20
279.0 GRANTS	1,495	3.5981	12,951		12,951	1,910	14,861
279.1-228 CRIME VICTM	203	0.4886	1,759		1,759	259	2,018
280.X-301 RD PATROL	1,284	3.0903	11,123		11,123	1,640	12,763
292.1 CHILD CARE	3,895	9.3742	33,742		33,742	4,976	38,718
293.0-681 SOLDIERS	316	0.7605	2,737		2,737	404	3,141
294.0-683 VETERANS	29	0.0698	251		251	37	288
295.0-672 COA	485	1.1673	4,202		4,202	620	4,822
292.2 DHS	16	0.0385	139		139	20	159
512.0-671 MCF	148	0.3562	1,282		1,282	189	1,471
639.0-275 DRAIN REV	178	0.4284	1,542		1,542	227	1,769
677 FRING PROCG	280	0.6739	2,426		2,426	358	2,784

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-201 FINANCE**

Allegan  
2015

Version 1.0002-1

Activity - ACCTG/ FINANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
677-087 INSURANCE	21	0.0505	182		182	27	209
OTHER	836	2.0120	7,242		7,242	1,068	8,310
SubTotal	41,550	100.0000	359,944		359,944	51,667	411,611
Total	41,550	100.0000	359,944		359,944	51,667	411,611

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, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-201 FINANCE**

Allegan  
2015

Version 1.0002-1

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	180		180		180
EQUPE DEPN	2.00	2.0000	180		180		180
101-101 BOC	4.00	4.0000	360		360		360
101-172 ADMIN	11.00	11.0000	990		990		990
101-201 FINANCE	11.00	11.0000	990		990		990
101-202 AUDIT	3.00	3.0000	270		270		270
101-226 PERSONNEL	12.50	12.5000	1,125		1,125		1,125
101-253 TREASURER	5.50	5.5000	495		495		495
101-259 NETWK/PHONE	11.00	11.0000	990		990		990
101-265 FAC MGMT	14.00	14.0000	1,260		1,260		1,260
101-266 MAIL/COPY	5.50	5.5000	495		495		495
101-270 CO SVCS	3.50	3.5000	315		315		315
101-272 DUMONT LK	2.50	2.5000	225		225		225
101-273 YOUTH HOME	2.50	2.5000	225		225		225
677 FRING PROCG	3.00	3.0000	270		270		270
677-087 INSURANCE	7.00	7.0000	630		630		630
SubTotal	100.00	100.0000	9,000		9,000		9,000
Total	100.00	100.0000	9,000		9,000		9,000

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, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-201 FINANCE**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	ACCTG/ FINANCE	COST PLAN
BLDG DEPN	180	0	180
EQUIP DEPN	180	0	180
101-101 BOC	5,125	4,765	360
101-131 CIR CT	15,526	15,526	0
101-136 DIST CT	6,660	6,660	0
101-147 JURY BD	955	955	0
101-148 PROB CT	5,378	5,378	0
101-149 FAMILY CT	4,255	4,255	0
101-150 GUARDIAN	5,477	5,477	0
101-151 PROB-CIR	507	507	0
101-152 PROB-DC	2,375	2,375	0
101-166 FAMILY	79	79	0
101-172 ADMIN	3,485	2,495	990
101-191 ELECTIONS	2,863	2,863	0
101-201 FINANCE	3,320	2,330	990
101-202 AUDIT	290	20	270
101-215 CLERK	3,916	3,916	0
101-225 EQUALIZTN	3,141	3,141	0
101-226 PERSONNEL	5,966	4,841	1,125
101-229 PROS ATTY	4,255	4,255	0
101-236 REG DEEDS	1,978	1,978	0
101-253 TREASURER	3,537	3,042	495
101-257 COOP EXT	1,849	1,849	0
101-258 PROJ MGMT	2,256	2,256	0
101-259 NETWK/PHONE	12,361	11,371	990
101-260 FM ANIMAL	1,163	1,163	0
101-261 FM CTHSE	4,533	4,533	0
101-262 FM 911 EOC	3,529	3,529	0
101-263 FM HUM SV	2,873	2,873	0
101-264 MCF BLDG	4,145	4,145	0
101-265 FAC MGMT	8,367	7,107	1,260
101-266 MAIL/COPY	3,070	2,575	495
101-267 MH CONNECT	885	885	0
101-268 MH ADMIN	915	915	0
101-269 JAIL BLDG	8,440	8,440	0
101-270 CO SVCS	2,551	2,236	315





**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-201 FINANCE**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	ACCTG/ FINANCE	COST PLAN
101-272 DUMONT LK	2,323	2,098	225
101-273 YOUTH HOME	2,958	2,733	225
101-275 DRAIN	3,558	3,558	0
101-291 RECORD MGT	1,878	1,878	0
101-301 SHERIFF	19,662	19,662	0
101-303 WEMET	1,998	1,998	0
101-304/305 SCAT	3,598	3,598	0
101-314 RESERVES	1,053	1,053	0
101-315 DETECTIVE	4,085	4,085	0
101-316 SECURITY	1,710	1,710	0
101-325 RADIO	268	268	0
101-331 MARINE	2,853	2,853	0
101-351 JAIL	8,896	8,896	0
101-352 INMATE PROG	3,489	3,489	0
101-403 LAND	1,968	1,968	0
101-426 EMERG MGT	3,639	3,639	0
101-427 LEPC	1,839	1,839	0
101-430 ANIMAL	3,728	3,728	0
101-441 DPW	2,117	2,117	0
101-448 REMONUMTN	507	507	0
101-636 COM DISEAS	318	318	0
101-648 MED EXAM	3,569	3,569	0
101-681 VETS BURIAL	2,018	2,018	0
101-728 ECON DEV	100	100	0
201.0-449 ROAD COMM	1,869	1,869	0
208.0-XXX PARKS	33,738	33,738	0
211.0-326 CENT DISP	6,769	6,769	0
215.0-XXX FOC	6,382	6,382	0
221.0-XXX HEALTH	52,487	52,487	0
222.X-649 MH	70	70	0
230.0-676 TRANSPORTN	7,585	7,585	0
240.0-XXX MULTI AGNCY	497	497	0
255.X ANIMAL SHELTER	258	258	0
256.0-236 AUTOMATN	1,919	1,919	0
263.0-426 PALISADES	706	706	0
264.0-362 LOCAL CORR	497	497	0



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-201 FINANCE**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	ACCTG/ FINANCE	COST PLAN
265.0-301 DRUG LAW	219	219	0
269.0-145 LAW LIBRARY	865	865	0
271.0-201 GRANT ADM	20	20	0
279.0 GRANTS	14,861	14,861	0
279.1-228 CRIME VICTM	2,018	2,018	0
280.X-301 RD PATROL	12,763	12,763	0
292.1 CHILD CARE	38,718	38,718	0
293.0-681 SOLDIERS	3,141	3,141	0
294.0-683 VETERANS	288	288	0
295.0-672 COA	4,822	4,822	0
292.2 DHS	159	159	0
512.0-671 MCF	1,471	1,471	0
639.0-275 DRAIN REV	1,769	1,769	0
677 FRING PROCG	3,054	2,784	270
677-087 INSURANCE	839	209	630
OTHER	8,310	8,310	0
Direct Billed	0	0	0
<b>Total</b>	<b>420,611</b>	<b>411,611</b>	<b>9,000</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, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-202 AUDIT**

Allegan  
2015

Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	47,280			47,280
101-101 BOC	135	11	146	
101-172 ADMIN	359	56	415	
101-201 FINANCE	287	3	290	
101-202 AUDIT		57	57	
101-253 TREASURER		11	11	
677-087 INSURANCE		614	614	
Total Allocated Additions:	781	752	1,533	1,533
Total To Be Allocated:	48,061	752		48,813

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-202 AUDIT**

Allegan  
2015

Version 1.0002-1

	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	47,280	0	47,280
<b>Departmental Totals</b>			
Total Expenditures	47,280	0	47,280
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	47,280	0	47,280
<b>Allocation Step 1</b>			
Inbound- All Others	781	0	781
1st Allocation	48,061	0	48,061
<b>Allocation Step 2</b>			
Inbound- All Others	752	0	752
2nd Allocation	752	0	752
<b>Total For 0202 101-202 AUDIT</b>			
Total Allocated	48,813	0	48,813



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-202 AUDIT**

Allegan  
2015

Version 1.0002-1

Activity - AUDIT	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-101 BOC	402.15	1.0057	483		483		483
101-131 CIR CT	987.84	2.4704	1,187		1,187	19	1,206
101-136 DIST CT	1,416.60	3.5427	1,703		1,703	27	1,730
101-147 JURY BD	11.23	0.0281	13		13		13
101-148 PROB CT	386.82	0.9674	465		465	7	472
101-149 FAMILY CT	635.40	1.5890	764		764	12	776
101-150 GUARDIAN	36.73	0.0919	44		44	1	45
101-151 PROB-CIR	6.37	0.0159	8		8		8
101-152 PROB-DC	444.37	1.1113	534		534	9	543
101-166 FAMILY	9.52	0.0238	11		11		11
101-172 ADMIN	298.23	0.7458	358		358		358
101-191 ELECTIONS	81.99	0.2050	99		99	2	101
101-201 FINANCE	360.30	0.9011	433		433		433
101-202 AUDIT	47.28	0.1182	57		57		57
101-215 CLERK	561.60	1.4045	675		675	11	686
101-225 EQUALIZTN	434.65	1.0870	522		522	8	530
101-226 PERSONNEL	409.67	1.0245	492		492	8	500
101-229 PROS ATTY	1,184.66	2.9627	1,424		1,424	23	1,447
101-236 REG DEEDS	265.29	0.6635	319		319	5	324
101-253 TREASURER	460.70	1.1521	554		554	9	563
101-257 COOP EXT	85.44	0.2137	103		103	2	105
101-258 PROJ MGMT	189.61	0.4742	228		228	4	232
101-259 NETWK/PHONE	1,200.54	3.0024	1,443		1,443	23	1,466
101-260 FM ANIMAL	25.58	0.0640	31		31		31
101-261 FM CTHSE	282.66	0.7069	340		340	5	345
101-262 FM 911 EOC	135.92	0.3399	163		163	3	166
101-263 FM HUM SV	237.55	0.5941	286		286	5	291
101-264 MCF BLDG	284.34	0.7111	342		342	5	347



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-202 AUDIT**

Allegan  
2015

Version 1.0002-1

Activity - AUDIT	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-265 FAC MGMT	526.21	1.3160	632		632	10	642
101-266 MAIL/COPY	196.41	0.4912	236		236	4	240
101-267 MH CONNECT	13.22	0.0331	16		16		16
101-268 MH ADMIN	16.57	0.0414	20		20		20
101-269 JAIL BLDG	562.80	1.4075	676		676	11	687
101-270 CO SVCS	94.84	0.2372	114		114	2	116
101-272 DUMONT LK	39.85	0.0997	48		48	1	49
101-273 YOUTH HOME	112.54	0.2814	135		135	2	137
101-275 DRAIN	358.93	0.8976	431		431	7	438
101-291 RECORD MGT	103.70	0.2593	125		125	2	127
101-301 SHERIFF	3,955.33	9.8917	4,754		4,754	77	4,831
101-303 WEMET	85.96	0.2150	103		103	2	105
101-304/305 SCAT	303.37	0.7587	365		365	6	371
101-314 RESERVES	51.83	0.1296	62		62	1	63
101-315 DETECTIVE	556.32	1.3913	669		669	11	680
101-316 SECURITY	177.59	0.4441	213		213	3	216
101-325 RADIO	9.73	0.0243	12		12		12
101-331 MARINE	128.94	0.3225	155		155	2	157
101-351 JAIL	3,273.53	8.1866	3,935		3,935	63	3,998
101-352 INMATE PROG	199.91	0.4999	240		240	4	244
101-403 LAND	70.93	0.1774	85		85	1	86
101-426 EMERG MGT	110.07	0.2753	132		132	2	134
101-427 LEPC	30.62	0.0766	37		37	1	38
101-430 ANIMAL	106.60	0.2666	128		128	2	130
101-441 DPW	12.16	0.0304	15		15		15
101-448 REMONUMTN	96.40	0.2411	116		116	2	118
101-636 COM DISEAS	1.45	0.0036	2		2		2
101-648 MED EXAM	147.07	0.3678	177		177	3	180

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-202 AUDIT**

Allegan  
2015

Version 1.0002-1

Activity - AUDIT	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-681 VETS BURIAL	64.34	0.1609	77		77	1	78
101-728 ECON DEV	50.00	0.1250	60		60	1	61
208.0-XXX PARKS	685.44	1.7142	824		824	13	837
211.0-326 CENT DISP	3,092.24	7.7332	3,717		3,717	60	3,777
215.0-XXX FOC	1,413.22	3.5343	1,699		1,699	27	1,726
221.0-XXX HEALTH	3,635.97	9.0930	4,370		4,370	70	4,440
222.X-649 MH	346.09	0.8655	416		416	7	423
230.0-676 TRANSPORTN	1,702.28	4.2572	2,046		2,046	33	2,079
240.0-XXX MULTI AGENCY	15.02	0.0376	18		18		18
263.0-426 PALISADES	21.38	0.0535	26		26		26
264.0-362 LOCAL CORR	15.02	0.0376	18		18		18
265.0-301 DRUG LAW	33.89	0.0848	41		41	1	42
266.0-320 SHER TRAINING	9.04	0.0226	11		11		11
271.0-201 GRANT ADM	0.31	0.0008					
279.0 GRANTS	429.67	1.0745	516		516	8	524
279.1-228 CRIME VICTM	121.18	0.3031	146		146	2	148
280.X-301 RD PATROL	692.52	1.7319	832		832	13	845
292.1 CHILD CARE	4,886.13	12.2194	5,873		5,873	99	5,972
293.0-681 SOLDIERS	96.50	0.2413	116		116	2	118
294.0-683 VETERANS	13.25	0.0331	16		16		16
295.0-672 COA	172.13	0.4305	207		207	3	210
512.0-671 MCF	144.19	0.3606	173		173	3	176
639.0-275 DRAIN REV	120.58	0.3016	145		145	2	147
SubTotal	39,986.31	100.0000	48,061		48,061	752	48,813
Total	39,986.31	100.0000	48,061		48,061	752	48,813



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-202 AUDIT**

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, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-202 AUDIT**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	AUDIT
101-101 BOC	483	483
101-131 CIR CT	1,206	1,206
101-136 DIST CT	1,730	1,730
101-147 JURY BD	13	13
101-148 PROB CT	472	472
101-149 FAMILY CT	776	776
101-150 GUARDIAN	45	45
101-151 PROB-CIR	8	8
101-152 PROB-DC	543	543
101-166 FAMILY	11	11
101-172 ADMIN	358	358
101-191 ELECTIONS	101	101
101-201 FINANCE	433	433
101-202 AUDIT	57	57
101-215 CLERK	686	686
101-225 EQUALIZTN	530	530
101-226 PERSONNEL	500	500
101-229 PROS ATTY	1,447	1,447
101-236 REG DEEDS	324	324
101-253 TREASURER	563	563
101-257 COOP EXT	105	105
101-258 PROJ MGMT	232	232
101-259 NETWK/PHONE	1,466	1,466
101-260 FM ANIMAL	31	31
101-261 FM CTHSE	345	345
101-262 FM 911 EOC	166	166
101-263 FM HUM SV	291	291
101-264 MCF BLDG	347	347
101-265 FAC MGMT	642	642
101-266 MAIL/COPY	240	240
101-267 MH CONNECT	16	16
101-268 MH ADMIN	20	20
101-269 JAIL BLDG	687	687
101-270 CO SVCS	116	116
101-272 DUMONT LK	49	49
101-273 YOUTH HOME	137	137



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-202 AUDIT**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	AUDIT
101-275 DRAIN	438	438
101-291 RECORD MGT	127	127
101-301 SHERIFF	4,831	4,831
101-303 WEMET	105	105
101-304/305 SCAT	371	371
101-314 RESERVES	63	63
101-315 DETECTIVE	680	680
101-316 SECURITY	216	216
101-325 RADIO	12	12
101-331 MARINE	157	157
101-351 JAIL	3,998	3,998
101-352 INMATE PROG	244	244
101-403 LAND	86	86
101-426 EMERG MGT	134	134
101-427 LEPC	38	38
101-430 ANIMAL	130	130
101-441 DPW	15	15
101-448 REMONUMTN	118	118
101-636 COM DISEAS	2	2
101-648 MED EXAM	180	180
101-681 VETS BURIAL	78	78
101-728 ECON DEV	61	61
208.0-XXX PARKS	837	837
211.0-326 CENT DISP	3,777	3,777
215.0-XXX FOC	1,726	1,726
221.0-XXX HEALTH	4,440	4,440
222.X-649 MH	423	423
230.0-676 TRANSPORTN	2,079	2,079
240.0-XXX MULTI AGENCY	18	18
263.0-426 PALISADES	26	26
264.0-362 LOCAL CORR	18	18
265.0-301 DRUG LAW	42	42
266.0-320 SHER TRAINING	11	11
279.0 GRANTS	524	524
279.1-228 CRIME VICTM	148	148
280.X-301 RD PATROL	845	845



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-202 AUDIT**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	AUDIT
292.1 CHILD CARE	5,972	5,972
293.0-681 SOLDIERS	118	118
294.0-683 VETERANS	16	16
295.0-672 COA	210	210
512.0-671 MCF	176	176
639.0-275 DRAIN REV	147	147
Direct Billed	0	0
<b>Total</b>	<b>48,813</b>	<b>48,813</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, 200.

**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  
PERSONNEL SERVICES  
NATURE AND EXTENT OF SERVICES**

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-226 PERSONNEL**

Allegan  
2015

Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	409,677			409,677
BLDG DEPN	1,897	1	1,898	
101-101 BOC	1,174	98	1,272	
101-172 ADMIN	3,107	482	3,589	
101-201 FINANCE	5,344	622	5,966	
101-202 AUDIT	492	8	500	
101-226 PERSONNEL		5,667	5,667	
101-253 TREASURER		2,695	2,695	
101-259 NETWK/PHONE		16,688	16,688	
101-266 MAIL/COPY		338	338	
101-270 CO SVCS		4,204	4,204	
677 FRING PROCG		2,903	2,903	
677-087 INSURANCE		5,322	5,322	
COUNTY FITNESS CTR		149	149	
Total Allocated Additions:	12,014	39,177	51,191	51,191
2475226967 PROJECTS	78,050			
Total Departmental Cost Adjustments:	78,050			78,050
Total To Be Allocated:	499,741	39,177	538,918	538,918

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-226 PERSONNEL**

Allegan  
2015

Version 1.0002-1

	Total	General & Admin	PERSONNEL	FRINGES GENERAL
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	251,047	0	209,197	41,850
FRINGE BENEFITS	83,576	0	69,644	13,932
<b>Other Expense &amp; Cost</b>				
727.00 OFFICE SUPPL	2,605	0	2,171	434
740.00 OPERTG SUPPL	0	0	0	0
811.00 MEMBERSH/SUBS	605	0	504	101
818.00 CONTRACT SVC	7,974	0	6,645	1,329
818.02 OTH CONTRACT	6,613	0	5,511	1,102
818.03 OTH CONTRACT	7,532	0	6,276	1,256
818.04 OTH CONTRACT	12,692	0	10,576	2,116
835.00 HEALTH SVCS	15,340	0	12,783	2,557
861.00 TRAVEL	363	0	302	61
861.01 ED/TR-ROOM	0	0	0	0
861.02 ED/TR-TRAVEL	0	0	0	0
861.03 ED/TR-REGIST	1,461	0	1,217	244
901.00 ADVERTISING	19,869	0	16,557	3,312
<b>Departmental Totals</b>				
Total Expenditures	409,677	0	341,383	68,294
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Cost Adjustments</b>				
2475226967 PROJECTS	78,050	0	65,039	13,011
<b>Functional Cost</b>				
Functional Cost	487,727	0	406,422	81,305
<b>Allocation Step 1</b>				
Inbound- All Others	12,014	0	10,012	2,002
1st Allocation	499,741	0	416,434	83,307
<b>Allocation Step 2</b>				
Inbound- All Others	39,177	0	32,647	6,530
2nd Allocation	39,177	0	32,647	6,530





**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-226 PERSONNEL**

Allegan  
2015

Version 1.0002-1

	Total	General & Admin	PERSONNEL	FRINGES GENERAL
Total For 0226 101-226 PERSONNEL				
Total Allocated	538,918	0	449,081	89,837



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-226 PERSONNEL**

Allegan  
2015

Version 1.0002-1

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-101 BOC	121.57	0.5793	2,412		2,412		2,412
101-131 CIR CT	412.50	1.9655	8,185		8,185	668	8,853
101-136 DIST CT	898.44	4.2808	17,827		17,827	1,455	19,282
101-147 JURY BD	7.15	0.0341	142		142	12	154
101-148 PROB CT	283.98	1.3531	5,635		5,635	460	6,095
101-149 FAMILY CT	284.19	1.3541	5,639		5,639	460	6,099
101-152 PROB-DC	309.49	1.4746	6,141		6,141	501	6,642
101-172 ADMIN	212.89	1.0144	4,224		4,224		4,224
101-191 ELECTIONS	29.47	0.1404	585		585	48	633
101-201 FINANCE	248.75	1.1852	4,936		4,936		4,936
101-215 CLERK	361.38	1.7219	7,171		7,171	585	7,756
101-225 EQUALIZTN	303.60	1.4466	6,024		6,024	492	6,516
101-226 PERSONNEL	248.60	1.1845	4,933		4,933		4,933
101-229 PROS ATTY	847.76	4.0394	16,821		16,821	1,373	18,194
101-236 REG DEEDS	181.04	0.8626	3,592		3,592	293	3,885
101-253 TREASURER	307.00	1.4628	6,092		6,092	497	6,589
101-257 COOP EXT	13.96	0.0665	277		277	23	300
101-258 PROJ MGMT	128.63	0.6129	2,552		2,552	208	2,760
101-259 NETWK/PHONE	460.61	2.1947	9,139		9,139	746	9,885
101-265 FAC MGMT	325.74	1.5521	6,463		6,463	528	6,991
101-266 MAIL/COPY	1.50	0.0071	30		30	2	32
101-269 JAIL BLDG	24.18	0.1152	480		480	39	519
101-275 DRAIN	253.01	1.2055	5,020		5,020	410	5,430
101-291 RECORD MGT	66.19	0.3154	1,313		1,313	107	1,420
101-301 SHERIFF	2,563.94	12.2166	50,874		50,874	4,153	55,027
101-303 WEMET	61.38	0.2925	1,218		1,218	99	1,317
101-304/305 SCAT	194.69	0.9277	3,863		3,863	315	4,178
101-314 RESERVES	43.55	0.2075	864		864	71	935



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-226 PERSONNEL**

Allegan  
2015

Version 1.0002-1

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-315 DETECTIVE	365.25	1.7403	7,247		7,247	592	7,839
101-316 SECURITY	123.19	0.5870	2,444		2,444	200	2,644
101-331 MARINE	80.10	0.3817	1,589		1,589	130	1,719
101-351 JAIL	1,856.97	8.8480	36,846		36,846	3,008	39,854
101-352 INMATE PROG	129.06	0.6149	2,561		2,561	209	2,770
101-403 LAND	43.68	0.2081	867		867	71	938
101-426 EMERG MGT	71.33	0.3399	1,415		1,415	116	1,531
101-427 LEPC	2.88	0.0137	57		57	5	62
101-430 ANIMAL	69.69	0.3321	1,383		1,383	113	1,496
101-441 DPW	8.16	0.0389	162		162	13	175
101-648 MED EXAM	21.60	0.1029	429		429	35	464
101-681 VETS BURIAL	50.32	0.2398	998		998	82	1,080
208.0-XXX PARKS	141.54	0.6744	2,808		2,808	229	3,037
211.0-326 CENT DISP	960.67	4.5774	19,062		19,062	1,556	20,618
215.0-XXX FOC	892.89	4.2544	17,717		17,717	1,446	19,163
221.0-XXX HEALTH	1,272.88	6.0650	25,257		25,257	2,062	27,319
230.0-676 TRANSPORTN	104.69	0.4988	2,077		2,077	170	2,247
240.0-XXX MULTI AGENCY	6.52	0.0311	129		129	11	140
279.0 GRANTS	52.40	0.2497	1,040		1,040	85	1,125
279.1-228 CRIME VICTM	86.76	0.4134	1,721		1,721	141	1,862
280.X-301 RD PATROL	518.51	2.4706	10,288		10,288	840	11,128
292.1 CHILD CARE	4,461.86	21.2592	88,533		88,533	7,225	95,758
293.0-681 SOLDIERS	20.54	0.0979	408		408	33	441
295.0-672 COA	119.81	0.5709	2,377		2,377	194	2,571
620.0-253 TAX REVERSN	158.68	0.7561	3,149		3,149	257	3,406
639.0-275 DRAIN REV	99.26	0.4730	1,970		1,970	161	2,131
OTHER	73.00	0.3478	1,448		1,448	118	1,566
<b>SubTotal</b>	<b>20,987.43</b>	<b>100.0000</b>	<b>416,434</b>		<b>416,434</b>	<b>32,647</b>	<b>449,081</b>



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-226 PERSONNEL**

Allegan  
2015

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Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	20,987.43	100.0000	416,434		416,434	32,647	449,081

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, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-226 PERSONNEL**

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Activity - FRINGES GENERAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-101 BOC	76.06	1.4518	1,209		1,209		1,209
101-131 CIR CT	93.31	1.7810	1,484		1,484	121	1,605
101-136 DIST CT	201.70	3.8499	3,207		3,207	263	3,470
101-148 PROB CT	23.37	0.4461	372		372	30	402
101-149 FAMILY CT	60.64	1.1574	964		964	79	1,043
101-152 PROB-DC	82.93	1.5829	1,319		1,319	108	1,427
101-172 ADMIN	41.89	0.7996	666		666		666
101-191 ELECTIONS	5.75	0.1098	91		91	7	98
101-201 FINANCE	58.36	1.1139	928		928		928
101-215 CLERK	99.62	1.9015	1,584		1,584	130	1,714
101-225 EQUALIZTN	61.54	1.1746	979		979	80	1,059
101-226 PERSONNEL	46.19	0.8816	734		734		734
101-229 PROS ATTY	157.16	2.9997	2,499		2,499	205	2,704
101-236 REG DEEDS	58.88	1.1239	936		936	77	1,013
101-253 TREASURER	67.99	1.2977	1,081		1,081	89	1,170
101-257 COOP EXT	2.46	0.0470	39		39	3	42
101-258 PROJ MGMT	13.11	0.2502	208		208	17	225
101-259 NETWK/PHONE	95.64	1.8255	1,521		1,521	124	1,645
101-265 FAC MGMT	91.88	1.7537	1,461		1,461	120	1,581
101-266 MAIL/COPY	0.10	0.0019	2		2		2
101-269 JAIL BLDG	13.59	0.2594	216		216	18	234
101-275 DRAIN	56.33	1.0752	896		896	73	969
101-291 RECORD MGT	25.43	0.4854	404		404	33	437
101-301 SHERIFF	566.52	10.8133	9,008		9,008	737	9,745
101-303 WEMET	17.67	0.3373	281		281	23	304
101-304/305 SCAT	51.20	0.9773	814		814	67	881
101-314 RESERVES	0.84	0.0160	13		13	1	14
101-315 DETECTIVE	79.66	1.5205	1,267		1,267	104	1,371

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-226 PERSONNEL**

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Activity - FRINGES GENERAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-316 SECURITY	3.15	0.0601	50		50	4	54
101-331 MARINE	9.98	0.1905	159		159	13	172
101-351 JAIL	485.41	9.2651	7,718		7,718	632	8,350
101-352 INMATE PROG	34.99	0.6679	556		556	46	602
101-403 LAND	10.83	0.2067	172		172	14	186
101-426 EMERG MGT	1.52	0.0290	24		24	2	26
101-427 LEPC	0.08	0.0015	1		1		1
101-430 ANIMAL	0.99	0.0189	16		16	1	17
101-441 DPW	2.54	0.0485	40		40	3	43
101-648 MED EXAM	0.31	0.0059	5		5		5
101-681 VETS BURIAL	3.23	0.0617	51		51	4	55
201.0-449 ROAD COMM	402.37	7.6801	6,398		6,398	524	6,922
208.0-XXX PARKS	13.98	0.2668	222		222	18	240
211.0-326 CENT DISP	220.87	4.2158	3,512		3,512	288	3,800
215.0-XXX FOC	197.30	3.7659	3,137		3,137	257	3,394
221.0-XXX HEALTH	295.15	5.6336	4,693		4,693	384	5,077
230.0-676 TRANSPORTN	31.45	0.6003	500		500	41	541
279.0 GRANTS	13.78	0.2630	219		219	18	237
279.1-228 CRIME VICTM	22.78	0.4348	362		362	30	392
280.X-301 RD PATROL	95.71	1.8268	1,522		1,522	125	1,647
292.1 CHILD CARE	162.05	3.0931	2,577		2,577	211	2,788
293.0-681 SOLDIERS	0.60	0.0115	10		10	1	11
295.0-672 COA	23.95	0.4571	381		381	31	412
512.0-671 MCF	1,021.15	19.4910	16,240		16,240	1,328	17,568
620.0-253 TAX REVERSN	28.48	0.5436	453		453	37	490
639.0-275 DRAIN REV	6.64	0.1267	106		106	9	115
SubTotal	5,239.11	100.0000	83,307		83,307	6,530	89,837
Total	5,239.11	100.0000	83,307		83,307	6,530	89,837

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-226 PERSONNEL**

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, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-226 PERSONNEL**

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Receiving Department	Total	PERSONNEL	FRINGES GENERAL
101-101 BOC	3,621	2,412	1,209
101-131 CIR CT	10,458	8,853	1,605
101-136 DIST CT	22,752	19,282	3,470
101-147 JURY BD	154	154	0
101-148 PROB CT	6,497	6,095	402
101-149 FAMILY CT	7,142	6,099	1,043
101-152 PROB-DC	8,069	6,642	1,427
101-172 ADMIN	4,890	4,224	666
101-191 ELECTIONS	731	633	98
101-201 FINANCE	5,864	4,936	928
101-215 CLERK	9,470	7,756	1,714
101-225 EQUALIZTN	7,575	6,516	1,059
101-226 PERSONNEL	5,667	4,933	734
101-229 PROS ATTY	20,898	18,194	2,704
101-236 REG DEEDS	4,898	3,885	1,013
101-253 TREASURER	7,759	6,589	1,170
101-257 COOP EXT	342	300	42
101-258 PROJ MGMT	2,985	2,760	225
101-259 NETWK/PHONE	11,530	9,885	1,645
101-265 FAC MGMT	8,572	6,991	1,581
101-266 MAIL/COPY	34	32	2
101-269 JAIL BLDG	753	519	234
101-275 DRAIN	6,399	5,430	969
101-291 RECORD MGT	1,857	1,420	437
101-301 SHERIFF	64,772	55,027	9,745
101-303 WEMET	1,621	1,317	304
101-304/305 SCAT	5,059	4,178	881
101-314 RESERVES	949	935	14
101-315 DETECTIVE	9,210	7,839	1,371
101-316 SECURITY	2,698	2,644	54
101-331 MARINE	1,891	1,719	172
101-351 JAIL	48,204	39,854	8,350
101-352 INMATE PROG	3,372	2,770	602
101-403 LAND	1,124	938	186
101-426 EMERG MGT	1,557	1,531	26
101-427 LEPC	63	62	1





**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-226 PERSONNEL**

Allegan  
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Receiving Department	Total	PERSONNEL	FRINGES GENERAL
101-430 ANIMAL	1,513	1,496	17
101-441 DPW	218	175	43
101-648 MED EXAM	469	464	5
101-681 VETS BURIAL	1,135	1,080	55
201.0-449 ROAD COMM	6,922	0	6,922
208.0-XXX PARKS	3,277	3,037	240
211.0-326 CENT DISP	24,418	20,618	3,800
215.0-XXX FOC	22,557	19,163	3,394
221.0-XXX HEALTH	32,396	27,319	5,077
230.0-676 TRANSPORTN	2,788	2,247	541
240.0-XXX MULTI AGENCY	140	140	0
279.0 GRANTS	1,362	1,125	237
279.1-228 CRIME VICTM	2,254	1,862	392
280.X-301 RD PATROL	12,775	11,128	1,647
292.1 CHILD CARE	98,546	95,758	2,788
293.0-681 SOLDIERS	452	441	11
295.0-672 COA	2,983	2,571	412
512.0-671 MCF	17,568	0	17,568
620.0-253 TAX REVERSN	3,896	3,406	490
639.0-275 DRAIN REV	2,246	2,131	115
OTHER	1,566	1,566	0
Direct Billed	0	0	0
<b>Total</b>	<b>538,918</b>	<b>449,081</b>	<b>89,837</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 200.

**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, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-253 TREASURER**

Allegan  
2015

Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	460,704			460,704
964.00 REFUND/REBAT	( 20,876)			
Total Deductions:	( 20,876)			( 20,876)
BLDG DEPN	6,455	3	6,458	
101-101 BOC	1,320	111	1,431	
101-172 ADMIN	3,494	542	4,036	
101-201 FINANCE	3,146	391	3,537	
101-202 AUDIT	554	9	563	
101-226 PERSONNEL	7,173	586	7,759	
101-253 TREASURER		1,694	1,694	
101-259 NETWK/PHONE		20,607	20,607	
101-261 FM CTHSE		13,795	13,795	
101-316 SECURITY		9,039	9,039	
677 FRING PROCG		3,995	3,995	
677-087 INSURANCE		5,985	5,985	
COUNTY FITNESS CTR		184	184	
Total Allocated Additions:	22,142	56,941	79,083	79,083
612.01 TAX CERTIF	( 13,042)			
612.02 TAX HISTORY	( 4,859)			
613.05 MISC FEES	( 1,285)			
614.03 RECORD COPY	( 208)			
Total Departmental Cost Adjustments:	( 19,394)			( 19,394)
Total To Be Allocated:	442,576	56,941	499,517	499,517

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-253 TREASURER**

Allegan  
2015

Version 1.0002-1

	Total	General & Admin	CASH/REV G.F.	CASH/REV OTHER	CASH/REV G/GOVT
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	305,577	0	80,642	61,360	163,575
FRINGE BENEFITS	111,304	0	29,373	22,350	59,581
<b>Other Expense &amp; Cost</b>					
727.00 OFFICE SUPPL	3,669	0	968	737	1,964
728.00 PRINTING	2,696	0	711	541	1,444
810.01 LEGAL	1,780	0	0	0	1,780
811.00 MEMBERSH/SUB	997	0	263	200	534
861.00 TRAVEL/ROUTIN	874	0	231	175	468
861.01 ED/TR-ROOM	671	0	177	135	359
861.02 ED/TR-TRAVEL	280	0	74	56	150
861.03 ED/TR-REGIST	500	0	132	100	268
934.00 OFF EQUIP R&M	1,219	0	322	245	652
944.00 SOFTW RENTAL	9,107	0	2,403	1,829	4,875
954.00 EQUIPMENT	1,154	0	305	232	617
*964.00 REFUND/REBAT	20,876	20,876	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	460,704	20,876	115,601	87,960	236,267
<b>Deductions</b>					
Total Deductions	( 20,876)	( 20,876)	0	0	0
<b>Cost Adjustments</b>					
612.01 TAX CERTIF	( 13,042)	0	( 3,442)	( 2,619)	( 6,981)
612.02 TAX HISTORY	( 4,859)	0	( 1,282)	( 976)	( 2,601)
613.05 MISC FEES	( 1,285)	0	( 339)	( 258)	( 688)
614.03 RECORD COPY	( 208)	0	( 55)	( 42)	( 111)
Functional Cost	420,434	0	110,483	84,065	225,886
<b>Allocation Step 1</b>					
Inbound- All Others	22,142	0	5,843	4,445	11,854
Unallocated Costs	( 237,740)	0	0	0	( 237,740)
1st Allocation	204,836	0	116,326	88,510	0



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-253 TREASURER**

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	Total	General & Admin	CASH/REV G.F.	CASH/REV OTHER	CASH/REV G/GOVT
<b>Allocation Step 2</b>					
Inbound- All Others	56,941	0	15,026	11,432	30,483
Unallocated Costs	( 30,483)	0	0	0	( 30,483)
2nd Allocation	26,458	0	15,026	11,432	0
<b>Total For 0253 101-253 TREASURER</b>					
Total Allocated	231,294	0	131,352	99,942	0



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-253 TREASURER**

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Activity - CASH/REV G.F.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-101 BOC	550	2.6168	3,044		3,044		3,044
101-131 CIR CT	1,562	7.4317	8,645		8,645	1,228	9,873
101-136 DIST CT	670	3.1877	3,708		3,708	527	4,235
101-147 JURY BD	96	0.4568	531		531	75	606
101-148 PROB CT	541	2.5740	2,994		2,994	425	3,419
101-149 FAMILY CT	428	2.0364	2,369		2,369	336	2,705
101-150 GUARDIAN	551	2.6216	3,050		3,050	433	3,483
101-151 PROB-CIR	51	0.2426	282		282	40	322
101-152 PROB-DC	239	1.1371	1,323		1,323	188	1,511
101-166 FAMILY	8	0.0381	44		44	6	50
101-172 ADMIN	288	1.3703	1,594		1,594		1,594
101-191 ELECTIONS	288	1.3703	1,594		1,594	226	1,820
101-201 FINANCE	269	1.2799	1,489		1,489		1,489
101-202 AUDIT	2	0.0095	11		11		11
101-215 CLERK	394	1.8746	2,181		2,181	310	2,491
101-225 EQUALIZTN	316	1.5035	1,749		1,749	248	1,997
101-226 PERSONNEL	487	2.3171	2,695		2,695		2,695
101-229 PROS ATTY	428	2.0364	2,369		2,369	336	2,705
101-236 REG DEEDS	199	0.9468	1,101		1,101	156	1,257
101-253 TREASURER	306	1.4559	1,694		1,694		1,694
101-257 COOP EXT	186	0.8850	1,029		1,029	146	1,175
101-258 PROJ MGMT	227	1.0800	1,256		1,256	178	1,434
101-259 NETWK/PHONE	1,144	5.4430	6,332		6,332	899	7,231
101-260 FM ANIMAL	117	0.5567	648		648	92	740
101-261 FM CTHSE	456	2.1696	2,524		2,524	358	2,882
101-262 FM 911 EOC	355	1.6890	1,965		1,965	279	2,244
101-263 FM HUM SV	289	1.3750	1,599		1,599	227	1,826
101-264 MCF BLDG	417	1.9840	2,308		2,308	328	2,636





**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-253 TREASURER**

Allegan  
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Activity - CASH/REV G.F.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-265 FAC MGMT	715	3.4018	3,957		3,957	562	4,519
101-266 MAIL/COPY	259	1.2323	1,433		1,433	204	1,637
101-267 MH CONNECT	89	0.4234	493		493	70	563
101-268 MH ADMIN	92	0.4377	509		509	72	581
101-269 JAIL BLDG	849	4.0394	4,699		4,699	667	5,366
101-270 CO SVCS	225	1.0705	1,245		1,245	177	1,422
101-272 DUMONT LK	211	1.0039	1,168		1,168	166	1,334
101-273 YOUTH HOME	275	1.3084	1,522		1,522	216	1,738
101-275 DRAIN	358	1.7033	1,981		1,981	281	2,262
101-291 RECORD MGT	189	0.8992	1,046		1,046	149	1,195
101-301 SHERIFF	1,978	9.4106	10,948		10,948	1,558	12,506
101-303 WEMET	201	0.9563	1,112		1,112	158	1,270
101-304/305 SCAT	362	1.7223	2,004		2,004	285	2,289
101-314 RESERVES	106	0.5043	587		587	83	670
101-315 DETECTIVE	411	1.9555	2,275		2,275	323	2,598
101-316 SECURITY	172	0.8183	952		952	135	1,087
101-325 RADIO	27	0.1285	149		149	21	170
101-331 MARINE	287	1.3655	1,588		1,588	226	1,814
101-351 JAIL	895	4.2583	4,953		4,953	704	5,657
101-352 INMATE PROG	351	1.6700	1,943		1,943	276	2,219
101-403 LAND	198	0.9421	1,096		1,096	156	1,252
101-426 EMERG MGT	366	1.7414	2,026		2,026	288	2,314
101-427 LEPC	185	0.8802	1,024		1,024	145	1,169
101-430 ANIMAL	375	1.7842	2,075		2,075	295	2,370
101-441 DPW	213	1.0134	1,179		1,179	167	1,346
101-448 REMONUMTN	51	0.2426	282		282	40	322
101-636 COM DISEAS	32	0.1523	177		177	25	202
101-648 MED EXAM	359	1.7081	1,987		1,987	282	2,269



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-253 TREASURER**

Allegan  
2015

Version 1.0002-1

Activity - CASH/REV G.F.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-681 VETS BURIAL	203	0.9658	1,124		1,124	160	1,284
101-728 ECON DEV	10	0.0476	55		55	8	63
OTHER	110	0.5234	609		609	86	695
SubTotal	21,018	100.0000	116,326		116,326	15,026	131,352
Total	21,018	100.0000	116,326		116,326	15,026	131,352

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, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-253 TREASURER**

Allegan  
2015

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Activity - CASH/REV OTHER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
201.0-449 ROAD COMM	349	3.1884	2,822		2,822	364	3,186
208.0-XXX PARKS	475	4.3395	3,841		3,841	496	4,337
211.0-326 CENT DISP	788	7.1990	6,372		6,372	823	7,195
215.0-XXX FOC	247	2.2565	1,997		1,997	258	2,255
221.0-XXX HEALTH	4,996	45.6423	40,399		40,399	5,218	45,617
222.X-649 MH	79	0.7217	639		639	83	722
230.0-676 TRANSPORTN	266	2.4301	2,151		2,151	278	2,429
255.X ANIMAL SHELTER	992	9.0627	8,021		8,021	1,036	9,057
256.0-236 AUTOMATN	385	3.5173	3,113		3,113	402	3,515
263.0-426 PALISADES	1	0.0091	8		8	1	9
264.0-362 LOCAL CORR	17	0.1553	137		137	18	155
265.0-301 DRUG LAW	11	0.1005	89		89	11	100
266.0-320 SHER TRAING	3	0.0274	24		24	3	27
269.0-145 LAW LIBRARY	14	0.1279	113		113	15	128
279.0 GRANTS	134	1.2242	1,084		1,084	140	1,224
280.X-301 RD PATROL	179	1.6353	1,447		1,447	187	1,634
292.1 CHILD CARE	808	7.3817	6,534		6,534	844	7,378
294.0-683 VETERANS	2	0.0183	16		16	2	18
295.0-672 COA	272	2.4849	2,199		2,199	284	2,483
512.0-671 MCF	241	2.2017	1,949		1,949	252	2,201
639.0-275 DRAIN REV	51	0.4659	412		412	53	465
677 FRING PROCG	230	2.1012	1,860		1,860	240	2,100
OTHER	406	3.7091	3,283		3,283	424	3,707
<b>SubTotal</b>	<b>10,946</b>	<b>100.0000</b>	<b>88,510</b>		<b>88,510</b>	<b>11,432</b>	<b>99,942</b>
<b>Total</b>	<b>10,946</b>	<b>100.0000</b>	<b>88,510</b>		<b>88,510</b>	<b>11,432</b>	<b>99,942</b>



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**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, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-253 TREASURER**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	CASH/REV	G.F.	CASH/REV	OTHER
101-101 BOC	3,044		3,044		0
101-131 CIR CT	9,873		9,873		0
101-136 DIST CT	4,235		4,235		0
101-147 JURY BD	606		606		0
101-148 PROB CT	3,419		3,419		0
101-149 FAMILY CT	2,705		2,705		0
101-150 GUARDIAN	3,483		3,483		0
101-151 PROB-CIR	322		322		0
101-152 PROB-DC	1,511		1,511		0
101-166 FAMILY	50		50		0
101-172 ADMIN	1,594		1,594		0
101-191 ELECTIONS	1,820		1,820		0
101-201 FINANCE	1,489		1,489		0
101-202 AUDIT	11		11		0
101-215 CLERK	2,491		2,491		0
101-225 EQUALIZTN	1,997		1,997		0
101-226 PERSONNEL	2,695		2,695		0
101-229 PROS ATTY	2,705		2,705		0
101-236 REG DEEDS	1,257		1,257		0
101-253 TREASURER	1,694		1,694		0
101-257 COOP EXT	1,175		1,175		0
101-258 PROJ MGMT	1,434		1,434		0
101-259 NETWK/PHONE	7,231		7,231		0
101-260 FM ANIMAL	740		740		0
101-261 FM CTHSE	2,882		2,882		0
101-262 FM 911 EOC	2,244		2,244		0
101-263 FM HUM SV	1,826		1,826		0
101-264 MCF BLDG	2,636		2,636		0
101-265 FAC MGMT	4,519		4,519		0
101-266 MAIL/COPY	1,637		1,637		0
101-267 MH CONNECT	563		563		0
101-268 MH ADMIN	581		581		0
101-269 JAIL BLDG	5,366		5,366		0
101-270 CO SVCS	1,422		1,422		0
101-272 DUMONT LK	1,334		1,334		0
101-273 YOUTH HOME	1,738		1,738		0



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-253 TREASURER**

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Receiving Department	Total	CASH/REV	G.F.	CASH/REV	OTHER
101-275 DRAIN	2,262		2,262		0
101-291 RECORD MGT	1,195		1,195		0
101-301 SHERIFF	12,506		12,506		0
101-303 WEMET	1,270		1,270		0
101-304/305 SCAT	2,289		2,289		0
101-314 RESERVES	670		670		0
101-315 DETECTIVE	2,598		2,598		0
101-316 SECURITY	1,087		1,087		0
101-325 RADIO	170		170		0
101-331 MARINE	1,814		1,814		0
101-351 JAIL	5,657		5,657		0
101-352 INMATE PROG	2,219		2,219		0
101-403 LAND	1,252		1,252		0
101-426 EMERG MGT	2,314		2,314		0
101-427 LEPC	1,169		1,169		0
101-430 ANIMAL	2,370		2,370		0
101-441 DPW	1,346		1,346		0
101-448 REMONUMTN	322		322		0
101-636 COM DISEAS	202		202		0
101-648 MED EXAM	2,269		2,269		0
101-681 VETS BURIAL	1,284		1,284		0
101-728 ECON DEV	63		63		0
201.0-449 ROAD COMM	3,186		0		3,186
208.0-XXX PARKS	4,337		0		4,337
211.0-326 CENT DISP	7,195		0		7,195
215.0-XXX FOC	2,255		0		2,255
221.0-XXX HEALTH	45,617		0		45,617
222.X-649 MH	722		0		722
230.0-676 TRANSPORTN	2,429		0		2,429
255.X ANIMAL SHELTER	9,057		0		9,057
256.0-236 AUTOMATN	3,515		0		3,515
263.0-426 PALISADES	9		0		9
264.0-362 LOCAL CORR	155		0		155
265.0-301 DRUG LAW	100		0		100
266.0-320 SHER TRAING	27		0		27
269.0-145 LAW LIBRARY	128		0		128



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-253 TREASURER**

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Receiving Department	Total	CASH/REV	G.F.	CASH/REV	OTHER
279.0 GRANTS	1,224		0		1,224
280.X-301 RD PATROL	1,634		0		1,634
292.1 CHILD CARE	7,378		0		7,378
294.0-683 VETERANS	18		0		18
295.0-672 COA	2,483		0		2,483
512.0-671 MCF	2,201		0		2,201
639.0-275 DRAIN REV	465		0		465
677 FRING PROCG	2,100		0		2,100
OTHER	4,402		695		3,707
Direct Billed	0		0		0
<b>Total</b>	<b>231,294</b>		<b>131,352</b>		<b>99,942</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 200.

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, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-259 NETWK/PHONE**

Allegan  
2015

Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,200,541			1,200,541
BLDG DEPN	11,429	7	11,436	
EQUP DEPN	86,802	173	86,975	
101-101 BOC	3,440	288	3,728	
101-172 ADMIN	9,106	1,412	10,518	
101-201 FINANCE	10,900	1,461	12,361	
101-202 AUDIT	1,443	23	1,466	
101-226 PERSONNEL	10,660	870	11,530	
101-253 TREASURER	6,332	899	7,231	
101-259 NETWK/PHONE		30,918	30,918	
101-266 MAIL/COPY		37	37	
101-270 CO SVCS		25,331	25,331	
677 FRING PROCG		5,755	5,755	
677-087 INSURANCE		17,230	17,230	
COUNTY FITNESS CTR		276	276	
Total Allocated Additions:	140,112	84,680	224,792	224,792
245-259-97700 EQUIP	15,000			
245-259-97900 OFC EQ	17,083			
245-259-98600 SOFTW	3,860			
245-259-98601 LICEN	105,096			
628.09 COMPTR SVCS	( 76,317)			
682.00 OTHR REIMB	0			
682.01 PHONE REIMB	( 14,356)			
682.03 OTH SVC REIM	( 6,380)			
TELEP SYSTM DEPN	30,097			
Total Departmental Cost Adjustments:	74,083			74,083
Total To Be Allocated:	1,414,736	84,680		1,499,416

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-259 NETWK/PHONE**

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	Total	General & Admin	NETWORK SVCS	TELEPHONE	CELLULAR PHONE
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	460,620	0	460,620	0	0
FRINGE BENEFITS	161,588	0	161,588	0	0
<b>Other Expense &amp; Cost</b>					
727.00 OFFICE SUPPL	1,612	0	1,612	0	0
727.03 PRINTR CARTR	34,447	0	34,447	0	0
748.00 GAS GREAS OIL	990	0	990	0	0
818.00 CONTRACTUAL	8,808	0	8,808	0	0
851.00 TELEPHONE	113,273	0	0	113,273	0
851.01 TELEP R&M	18,615	0	0	18,615	0
851.02 CELLULAR PHO	5,959	0	0	0	5,959
851.03 TELEPH-PAGER	0	0	0	0	0
861.00 TRAVEL	601	0	601	0	0
861.01 ED/TR ROOM	1,610	0	1,610	0	0
861.02 ED/TR TRAVEL	545	0	545	0	0
861.03 ED/TR REGISTR	7,404	0	7,404	0	0
933.00 VEHICLE R&M	2	0	2	0	0
934.00 OFF EQ R&M	10,954	0	10,954	0	0
940.00 RENTALS	33,913	0	33,913	0	0
944.00 SOFTW REN/LEA	266,275	0	266,275	0	0
954.00 EQUIPMENT	73,080	0	73,080	0	0
986.00 DP SOFTWARE	245	0	245	0	0
<b>Departmental Totals</b>					
Total Expenditures	1,200,541	0	1,062,694	131,888	5,959
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
245-259-97700 EQUIP	15,000	0	15,000	0	0
245-259-97900 OFC EQ	17,083	0	17,083	0	0
245-259-98600 SOFTW	3,860	0	3,860	0	0
245-259-98601 LICEN	105,096	0	105,096	0	0
628.09 COMPTR SVCS	( 76,317)	0	( 76,317)	0	0
682.00 OTHR REIMB	0	0	0	0	0
682.01 PHONE REIMB	( 14,356)	0	0	( 14,356)	0
682.03 OTH SVC REIM	( 6,380)	0	( 6,380)	0	0
TELEP SYSTM DEPN	30,097	0	0	30,097	0



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-259 NETWK/PHONE**

Allegan  
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	Total	General & Admin	NETWORK SVCS	TELEPHONE	CELLULAR PHONE
Functional Cost	1,274,624	0	1,121,036	147,629	5,959
<b>Allocation Step 1</b>					
Inbound- All Others	140,112	140,112	0	0	0
Reallocate Admin Costs		( 140,112)	140,112	0	0
Unallocated Costs	( 5,959)	0	0	0	( 5,959)
1st Allocation	1,408,777	0	1,261,148	147,629	0
<b>Allocation Step 2</b>					
Inbound- All Others	84,680	84,680	0	0	0
Reallocate Admin Costs		( 84,680)	84,680	0	0
2nd Allocation	84,680	0	84,680	0	0
<b>Total For 0259 101-259 NETWK/PHONE</b>					
Total Allocated	1,493,457	0	1,345,828	147,629	0



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-259 NETWK/PHONE**

Allegan  
2015

Version 1.0002-1

Activity - NETWORK SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-101 BOC	121.57	0.5793	7,305		7,305		7,305
101-131 CIR CT	412.50	1.9655	24,787		24,787	1,802	26,589
101-136 DIST CT	898.44	4.2808	53,988		53,988	3,924	57,912
101-147 JURY BD	7.15	0.0341	430		430	31	461
101-148 PROB CT	283.98	1.3531	17,065		17,065	1,240	18,305
101-149 FAMILY CT	284.19	1.3541	17,077		17,077	1,241	18,318
101-152 PROB-DC	309.49	1.4746	18,597		18,597	1,352	19,949
101-172 ADMIN	212.89	1.0144	12,793		12,793		12,793
101-191 ELECTIONS	29.47	0.1404	1,771		1,771	129	1,900
101-201 FINANCE	248.75	1.1852	14,948		14,948		14,948
101-215 CLERK	361.38	1.7219	21,716		21,716	1,578	23,294
101-225 EQUALIZTN	303.60	1.4466	18,244		18,244	1,326	19,570
101-226 PERSONNEL	248.60	1.1845	14,939		14,939		14,939
101-229 PROS ATTY	847.76	4.0394	50,942		50,942	3,703	54,645
101-236 REG DEEDS	181.04	0.8626	10,879		10,879	791	11,670
101-253 TREASURER	307.00	1.4628	18,448		18,448		18,448
101-257 COOP EXT	13.96	0.0665	839		839	61	900
101-258 PROJ MGMT	128.63	0.6129	7,729		7,729	562	8,291
101-259 NETWK/PHONE	460.61	2.1947	27,678		27,678		27,678
101-265 FAC MGMT	325.74	1.5521	19,574		19,574	1,423	20,997
101-266 MAIL/COPY	1.50	0.0071	90		90	7	97
101-269 JAIL BLDG	24.18	0.1152	1,453		1,453	106	1,559
101-275 DRAIN	253.01	1.2055	15,204		15,204	1,105	16,309
101-291 RECORD MGT	66.19	0.3154	3,977		3,977	289	4,266
101-301 SHERIFF	2,563.94	12.2166	154,069		154,069	11,198	165,267
101-303 WEMET	61.38	0.2925	3,688		3,688	268	3,956
101-304/305 SCAT	194.69	0.9277	11,699		11,699	850	12,549
101-314 RESERVES	43.55	0.2075	2,617		2,617	190	2,807



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-259 NETWK/PHONE**

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2015

Version 1.0002-1

Activity - NETWORK SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-315 DETECTIVE	365.25	1.7403	21,948		21,948	1,595	23,543
101-316 SECURITY	123.19	0.5870	7,403		7,403	538	7,941
101-331 MARINE	80.10	0.3817	4,813		4,813	350	5,163
101-351 JAIL	1,856.97	8.8480	111,587		111,587	8,111	119,698
101-352 INMATE PROG	129.06	0.6149	7,755		7,755	564	8,319
101-403 LAND	43.68	0.2081	2,625		2,625	191	2,816
101-426 EMERG MGT	71.33	0.3399	4,286		4,286	312	4,598
101-427 LEPC	2.88	0.0137	173		173	13	186
101-430 ANIMAL	69.69	0.3321	4,188		4,188	304	4,492
101-441 DPW	8.16	0.0389	490		490	36	526
101-648 MED EXAM	21.60	0.1029	1,298		1,298	94	1,392
101-681 VETS BURIAL	50.32	0.2398	3,024		3,024	220	3,244
208.0-XXX PARKS	141.54	0.6744	8,505		8,505	618	9,123
211.0-326 CENT DISP	960.67	4.5774	57,727		57,727	4,196	61,923
215.0-XXX FOC DP	892.89	4.2544	53,654		53,654	3,900	57,554
221.0-XXX HEALTH	1,272.88	6.0650	76,488		76,488	5,559	82,047
230.0-676 TRANSPORTN	104.69	0.4988	6,291		6,291	457	6,748
240.0-XXX MULTI AGENCY	6.52	0.0311	392		392	28	420
279.0 GRANTS	52.40	0.2497	3,149		3,149	229	3,378
279.1-228 CRIME VICTM	86.76	0.4134	5,213		5,213	379	5,592
280.X-301 RD PATROL	518.51	2.4706	31,158		31,158	2,265	33,423
292.1 CHILD CARE	4,461.86	21.2592	268,115		268,115	19,486	287,601
293.0-681 SOLDIERS	20.54	0.0979	1,234		1,234	90	1,324
295.0-672 COA	119.81	0.5709	7,199		7,199	523	7,722
620.0-253 TAX REVERSN	158.68	0.7561	9,535		9,535	693	10,228
639.0-275 DRAIN REV	99.26	0.4730	5,965		5,965	434	6,399
OTHER	73.00	0.3478	4,387		4,387	319	4,706
SubTotal	20,987.43	100.0000	1,261,148		1,261,148	84,680	1,345,828

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-259 NETWK/PHONE**

Allegan  
2015

Version 1.0002-1

Activity - NETWORK SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	20,987.43	100.0000	1,261,148		1,261,148	84,680	1,345,828

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, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-259 NETWK/PHONE**

Allegan  
2015

Version 1.0002-1

Activity - TELEPHONE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-101 BOC	121.57	0.5792	855		855		855
101-131 CIR CT	412.50	1.9653	2,901		2,901		2,901
101-136 DIST CT	898.44	4.2805	6,319		6,319		6,319
101-147 JURY BD	7.15	0.0341	50		50		50
101-148 PROB CT	283.98	1.3530	1,997		1,997		1,997
101-149 FAMILY CT	284.19	1.3540	1,999		1,999		1,999
101-152 PROB-DC	309.49	1.4745	2,177		2,177		2,177
101-172 ADMIN	212.89	1.0143	1,497		1,497		1,497
101-191 ELECTIONS	29.47	0.1404	207		207		207
101-201 FINANCE	248.75	1.1851	1,750		1,750		1,750
101-215 CLERK	361.38	1.7217	2,542		2,542		2,542
101-225 EQUALIZTN	303.60	1.4464	2,135		2,135		2,135
101-226 PERSONNEL	248.60	1.1844	1,749		1,749		1,749
101-229 PROS ATTY	847.76	4.0390	5,963		5,963		5,963
101-236 REG DEEDS	181.04	0.8625	1,273		1,273		1,273
101-253 TREASURER	307.00	1.4626	2,159		2,159		2,159
101-257 COOP EXT	13.96	0.0665	98		98		98
101-258 PROJ MGMT	128.63	0.6128	905		905		905
101-259 NETWK/PHONE	460.61	2.1945	3,240		3,240		3,240
101-265 FAC MGMT	325.74	1.5519	2,291		2,291		2,291
101-266 MAIL/COPY	1.50	0.0071	11		11		11
101-269 JAIL BLDG	24.18	0.1152	170		170		170
101-275 DRAIN	253.01	1.2054	1,780		1,780		1,780
101-291 RECORD MGT	66.19	0.3154	466		466		466
101-301 SHERIFF	2,563.94	12.2154	18,034		18,034		18,034
101-303 WEMET	61.38	0.2924	432		432		432
101-304/305 SCAT	194.69	0.9276	1,369		1,369		1,369
101-314 RESERVES	43.55	0.2075	306		306		306





**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-259 NETWK/PHONE**

Allegan  
2015

Version 1.0002-1

Activity - TELEPHONE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-315 DETECTIVE	365.25	1.7402	2,569		2,569		2,569
101-316 SECURITY	123.19	0.5869	866		866		866
101-331 MARINE	80.10	0.3816	563		563		563
101-351 JAIL	1,856.97	8.8472	13,061		13,061		13,061
101-352 INMATE PROG	129.06	0.6149	908		908		908
101-403 LAND	43.68	0.2081	307		307		307
101-426 EMERG MGT	71.33	0.3398	502		502		502
101-427 LEPC	2.88	0.0137	20		20		20
101-430 ANIMAL	69.69	0.3320	490		490		490
101-441 DPW	8.16	0.0389	57		57		57
101-648 MED EXAM	21.60	0.1029	152		152		152
101-681 VETS BURIAL	50.32	0.2397	354		354		354
208.0-XXX PARKS	141.54	0.6743	996		996		996
211.0-326 CENT DISP	960.67	4.5769	6,757		6,757		6,757
215.0-XXX FOC	892.89	4.2540	6,280		6,280		6,280
221.0-XXX HEALTH	1,272.88	6.0644	8,953		8,953		8,953
230.0-676 TRANSPORTN	104.69	0.4988	736		736		736
240.0-XXX MULTI AGENCY	6.52	0.0311	46		46		46
256.0-236 AUTOMATN	1.90	0.0091	13		13		13
279.0 GRANTS	52.40	0.2497	369		369		369
279.1-228 CRIME VICTM	86.76	0.4134	610		610		610
280.X-301 RD PATROL	518.51	2.4704	3,647		3,647		3,647
292.1 CHILD CARE	4,461.86	21.2579	31,384		31,384		31,384
293.0-681 SOLDIERS	20.54	0.0979	144		144		144
295.0-672 COA	119.81	0.5708	843		843		843
620.0-253 TAX REVERSN	158.68	0.7560	1,116		1,116		1,116
639.0-275 DRAIN REV	99.26	0.4729	698		698		698
OTHER	73.00	0.3478	513	-10,251	-9,738		-9,738



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-259 NETWK/PHONE**

Allegan  
2015

Version 1.0002-1

Activity - TELEPHONE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	20,989.33	100.0000	147,629	-10,251	137,378		137,378
Direct Billed				10,251	10,251		10,251
Total	20,989.33	100.0000	147,629		147,629		147,629

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, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-259 NETWK/PHONE**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	NETWORK SVCS	TELEPHONE
101-101 BOC	8,160	7,305	855
101-131 CIR CT	29,490	26,589	2,901
101-136 DIST CT	64,231	57,912	6,319
101-147 JURY BD	511	461	50
101-148 PROB CT	20,302	18,305	1,997
101-149 FAMILY CT	20,317	18,318	1,999
101-152 PROB-DC	22,126	19,949	2,177
101-172 ADMIN	14,290	12,793	1,497
101-191 ELECTIONS	2,107	1,900	207
101-201 FINANCE	16,698	14,948	1,750
101-215 CLERK	25,836	23,294	2,542
101-225 EQUALIZTN	21,705	19,570	2,135
101-226 PERSONNEL	16,688	14,939	1,749
101-229 PROS ATTY	60,608	54,645	5,963
101-236 REG DEEDS	12,943	11,670	1,273
101-253 TREASURER	20,607	18,448	2,159
101-257 COOP EXT	998	900	98
101-258 PROJ MGMT	9,196	8,291	905
101-259 NETWK/PHONE	30,918	27,678	3,240
101-265 FAC MGMT	23,288	20,997	2,291
101-266 MAIL/COPY	108	97	11
101-269 JAIL BLDG	1,729	1,559	170
101-275 DRAIN	18,089	16,309	1,780
101-291 RECORD MGT	4,732	4,266	466
101-301 SHERIFF	183,301	165,267	18,034
101-303 WEMET	4,388	3,956	432
101-304/305 SCAT	13,918	12,549	1,369
101-314 RESERVES	3,113	2,807	306
101-315 DETECTIVE	26,112	23,543	2,569
101-316 SECURITY	8,807	7,941	866
101-331 MARINE	5,726	5,163	563
101-351 JAIL	132,759	119,698	13,061
101-352 INMATE PROG	9,227	8,319	908
101-403 LAND	3,123	2,816	307
101-426 EMERG MGT	5,100	4,598	502
101-427 LEPC	206	186	20



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-259 NETWK/PHONE**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	NETWORK SVCS	TELEPHONE
101-430 ANIMAL	4,982	4,492	490
101-441 DPW	583	526	57
101-648 MED EXAM	1,544	1,392	152
101-681 VETS BURIAL	3,598	3,244	354
208.0-XXX PARKS	10,119	9,123	996
211.0-326 CENT DISP	68,680	61,923	6,757
215.0-XXX FOC	6,280	0	6,280
215.0-XXX FOC DP	57,554	57,554	0
221.0-XXX HEALTH	91,000	82,047	8,953
230.0-676 TRANSPORTN	7,484	6,748	736
240.0-XXX MULTI AGENCY	466	420	46
256.0-236 AUTOMATN	13	0	13
279.0 GRANTS	3,747	3,378	369
279.1-228 CRIME VICTM	6,202	5,592	610
280.X-301 RD PATROL	37,070	33,423	3,647
292.1 CHILD CARE	318,985	287,601	31,384
293.0-681 SOLDIERS	1,468	1,324	144
295.0-672 COA	8,565	7,722	843
620.0-253 TAX REVERSN	11,344	10,228	1,116
639.0-275 DRAIN REV	7,097	6,399	698
OTHER	( 5,032)	4,706	( 9,738)
Direct Billed	10,251	0	10,251
<b>Total</b>	<b>1,493,457</b>	<b>1,345,828</b>	<b>147,629</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, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-261 FM CTHSE**

Allegan  
2015

Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	282,668			282,668
101-101 BOC	810	68	878	
101-172 ADMIN	2,144	333	2,477	
101-201 FINANCE	3,950	583	4,533	
101-202 AUDIT	340	5	345	
101-253 TREASURER	2,524	358	2,882	
101-265 FAC MGMT		132,876	132,876	
677-087 INSURANCE		31,515	31,515	
Total Allocated Additions:	9,768	165,738	175,506	175,506
2460261974 LAND IMP	1,925			
2460261977 MACH EQP	0			
Total Departmental Cost Adjustments:	1,925			1,925
Total To Be Allocated:	294,361	165,738		460,099

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-261 FM CTHSE**

Allegan  
2015

Version 1.0002-1

	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	3,813	0	3,813
777.00 MTCE SUPPLIE	4,118	0	4,118
778.00 EQ MTC SUPPL	2,574	0	2,574
815.00 JANITOR SVCS	1,474	0	1,474
818.00 CONTRACTUAL	123,678	0	123,678
920.00 UTILITIES	129,752	0	129,752
920.05 SNOW REMOVAL	15,369	0	15,369
931.00 BLDG R&M	1,850	0	1,850
932.00 EQUIP R&M	1,386	0	1,386
936.00 GROUNDS CARE	313	0	313
954.00 EQUIPMENT	661	0	661
AUDIT ADJ	( 2,320)	0	( 2,320)
<b>Departmental Totals</b>			
Total Expenditures	282,668	0	282,668
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
2460261974 LAND IMP	1,925	0	1,925
2460261977 MACH EQP	0	0	0
<b>Functional Cost</b>			
Functional Cost	284,593	0	284,593
<b>Allocation Step 1</b>			
Inbound- All Others	9,768	0	9,768
1st Allocation	294,361	0	294,361
<b>Allocation Step 2</b>			
Inbound- All Others	165,738	0	165,738
2nd Allocation	165,738	0	165,738





**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-261 FM CTHSE**

Allegan  
2015

Version 1.0002-1

	Total	General & Admin	FAC MGT -CTHSE
Total For 0261 101-261 FM CTHSE			
Total Allocated	460,099	0	460,099



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-261 FM CTHSE**

Allegan  
2015

Version 1.0002-1

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	57,172		57,172	35,019	92,191
101-136 DIST CT	9,800	17.6170	51,858		51,858	31,765	83,623
101-148 PROB CT	6,563	11.7980	34,729		34,729	21,273	56,002
101-149 FAMILY CT	3,431	6.1678	18,155		18,155	11,121	29,276
101-151 PROB-CIR	1,548	2.7828	8,191		8,191	5,018	13,209
101-152 PROB-DC	1,458	2.6210	7,715		7,715	4,726	12,441
101-172 ADMIN	686	1.2332	3,630		3,630		3,630
101-201 FINANCE	1,202	2.1608	6,360		6,360		6,360
101-215 CLERK	2,413	4.3377	12,769		12,769	7,821	20,590
101-225 EQUALIZTN	2,169	3.8991	11,477		11,477	7,030	18,507
101-229 PROS ATTY	4,800	8.6287	25,400		25,400	15,558	40,958
101-236 REG DEEDS	2,196	3.9477	11,620		11,620	7,118	18,738
101-253 TREASURER	2,607	4.6865	13,795		13,795		13,795
101-275 DRAIN	1,359	2.4430	7,191		7,191	4,405	11,596
215.0-XXX FOC	4,034	7.2517	21,346		21,346	13,075	34,421
OTHER	558	1.0031	2,953		2,953	1,809	4,762
<b>SubTotal</b>	<b>55,628</b>	<b>100.0000</b>	<b>294,361</b>		<b>294,361</b>	<b>165,738</b>	<b>460,099</b>
<b>Total</b>	<b>55,628</b>	<b>100.0000</b>	<b>294,361</b>		<b>294,361</b>	<b>165,738</b>	<b>460,099</b>

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, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-261 FM CTHSE**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	FAC MGT -CTHSE
101-131 CIR CT	92,191	92,191
101-136 DIST CT	83,623	83,623
101-148 PROB CT	56,002	56,002
101-149 FAMILY CT	29,276	29,276
101-151 PROB-CIR	13,209	13,209
101-152 PROB-DC	12,441	12,441
101-172 ADMIN	3,630	3,630
101-201 FINANCE	6,360	6,360
101-215 CLERK	20,590	20,590
101-225 EQUALIZTN	18,507	18,507
101-229 PROS ATTY	40,958	40,958
101-236 REG DEEDS	18,738	18,738
101-253 TREASURER	13,795	13,795
101-275 DRAIN	11,596	11,596
215.0-XXX FOC	34,421	34,421
OTHER	4,762	4,762
Direct Billed	0	0
<b>Total</b>	<b>460,099</b>	<b>460,099</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 200.

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 – 911/EOC  
NATURE AND EXTENT OF SERVICES**

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-262 FM 911 EOC**

Allegan  
2015

Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	135,923			135,923
101-101 BOC	389	33	422	
101-172 ADMIN	1,031	160	1,191	
101-201 FINANCE	3,075	454	3,529	
101-202 AUDIT	163	3	166	
101-253 TREASURER	1,965	279	2,244	
101-265 FAC MGMT		14,453	14,453	
101-272 DUMONT LK		1,425	1,425	
677-087 INSURANCE		5,090	5,090	
Total Allocated Additions:	6,623	21,897	28,520	28,520
Total To Be Allocated:	142,546	21,897		164,443

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-262 FM 911 EOC**

Allegan  
2015

Version 1.0002-1

	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	1,066	0	1,066
776.00 JANITL SUPPL	0	0	0
777.00 BLDG MTC SUPP	984	0	984
778.00 EQ MTC SUPPL	1,634	0	1,634
815.00 JANITOR SVCS	636	0	636
818.00 CONTRACTUAL	38,850	0	38,850
920.00 UTILITIES	87,741	0	87,741
920.05 SNOW REMOVAL	3,933	0	3,933
931.00 BLDG R&M	0	0	0
932.00 EQUIP R&M	1,079	0	1,079
<b>Departmental Totals</b>			
Total Expenditures	135,923	0	135,923
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	135,923	0	135,923
<b>Allocation Step 1</b>			
Inbound- All Others	6,623	0	6,623
1st Allocation	142,546	0	142,546
<b>Allocation Step 2</b>			
Inbound- All Others	21,897	0	21,897
2nd Allocation	21,897	0	21,897
<b>Total For 0262 101-262 FM 911 EOC</b>			
Total Allocated	164,443	0	164,443



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-262 FM 911 EOC**

Allegan  
2015

Version 1.0002-1

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	25,900		25,900	3,979	29,879
211.0-326 CENT DISP	5,918	81.8308	116,646		116,646	17,918	134,564
SubTotal	7,232	100.0000	142,546		142,546	21,897	164,443
Total	7,232	100.0000	142,546		142,546	21,897	164,443

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, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-262 FM 911 EOC**

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Receiving Department	Total	CO SVC- 911/EOC
101-426 EMERG MGT	29,879	29,879
211.0-326 CENT DISP	134,564	134,564
Direct Billed	0	0
<b>Total</b>	<u><u>164,443</u></u>	<u><u>164,443</u></u>

**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 200.

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, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-263 FM HUM SV**

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Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	237,559			237,559
101-101 BOC	681	57	738	
101-172 ADMIN	1,802	279	2,081	
101-201 FINANCE	2,504	369	2,873	
101-202 AUDIT	286	5	291	
101-253 TREASURER	1,599	227	1,826	
101-265 FAC MGMT		102,020	102,020	
101-272 DUMONT LK		8,620	8,620	
677-087 INSURANCE		19,154	19,154	
Total Allocated Additions:	<u>6,872</u>	<u>130,731</u>	<u>137,603</u>	<u>137,603</u>
Total To Be Allocated:	<u><u>244,431</u></u>	<u><u>130,731</u></u>		<u><u>375,162</u></u>

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-263 FM HUM SV**

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	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	4,173	0	4,173
777.00 BLDG MTC SUPP	1,984	0	1,984
778.00 EQUIP MTC SUPP	2,199	0	2,199
811.00 MEMBERSHIPS	796	0	796
815.00 JANITOR SUPP	1,616	0	1,616
818.00 CONTRACTUAL	109,728	0	109,728
920.00 UTILITIES	107,854	0	107,854
920.05 SNOW REMOVAL	7,650	0	7,650
931.00 BLDG R&M	0	0	0
932.00 EQUIP R&M	1,079	0	1,079
933.00 VEHICLE R&M	480	0	480
954.00 EQUIPMENT	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	237,559	0	237,559
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	237,559	0	237,559
<b>Allocation Step 1</b>			
Inbound- All Others	6,872	6,872	0
Reallocate Admin Costs		( 6,872)	6,872
1st Allocation	244,431	0	244,431
<b>Allocation Step 2</b>			
Inbound- All Others	130,731	130,731	0
Reallocate Admin Costs		( 130,731)	130,731
2nd Allocation	130,731	0	130,731



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-263 FM HUM SV**

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	Total	General & Admin	HUMAN SVC BLDG
Total For 0263 101-263 FM HUM SV			
Total Allocated	375,162	0	375,162



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-263 FM HUM SV**

Allegan  
2015

Version 1.0002-1

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	8,491		8,491	4,542	13,033
208.0-XXX PARKS	563	1.4976	3,661		3,661	1,958	5,619
221.0-XXX HTL SPACE	10,310	27.4246	67,034		67,034	35,852	102,886
294.0-683 VETERANS	966	2.5696	6,281		6,281	3,359	9,640
295.0-672 COA	716	1.9046	4,655		4,655	2,490	7,145
292.2 DHS SPACE	17,012	45.2517	110,610		110,610	59,158	169,768
MICHIGAN WORKS	5,383	14.3188	35,000		35,000	18,719	53,719
COUNTY FITNESS CTR	1,338	3.5591	8,699		8,699	4,653	13,352
SubTotal	37,594	100.0000	244,431		244,431	130,731	375,162
Total	37,594	100.0000	244,431		244,431	130,731	375,162

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, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-263 FM HUM SV**

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Receiving Department	Total	HUMAN SVC BLDG
101-257 COOP EXT	13,033	13,033
208.0-XXX PARKS	5,619	5,619
221.0-XXX HTL SPACE	102,886	102,886
294.0-683 VETERANS	9,640	9,640
295.0-672 COA	7,145	7,145
292.2 DHS SPACE	169,768	169,768
MICHIGAN WORKS	53,719	53,719
COUNTY FITNESS CTR	13,352	13,352
Direct Billed	0	0
<b>Total</b>	<b>375,162</b>	<b>375,162</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 200.

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, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-264 MCF BLDG**

Allegan  
2015

Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	284,343			284,343
101-101 BOC	815	68	883	
101-172 ADMIN	2,157	335	2,492	
101-201 FINANCE	3,612	533	4,145	
101-202 AUDIT	342	5	347	
101-253 TREASURER	2,308	328	2,636	
101-265 FAC MGMT		99,051	99,051	
677-087 INSURANCE		15,599	15,599	
Total Allocated Additions:	9,234	115,919	125,153	125,153
Total To Be Allocated:	293,577	115,919		409,496

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-264 MCF BLDG**

Allegan  
2015

Version 1.0002-1

	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	353	0	353
777.00 MTCE SUPPLIE	10,193	0	10,193
778.00 EQ MTC SUPPL	5,958	0	5,958
815.00 JANITORIAL SV	5,456	0	5,456
818.00 CONTRACTUAL	59,250	0	59,250
920.00 UTILITIES	172,719	0	172,719
920.05 SNOW REMOVAL	9,726	0	9,726
931.00 BLDG R&M	2,938	0	2,938
932.00 EQUIP R&M	22,845	0	22,845
954.00 EQUIPMENT	5	0	5
AUDIT ADJ	( 5,100)	0	( 5,100)
<b>Departmental Totals</b>			
Total Expenditures	284,343	0	284,343
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	284,343	0	284,343
<b>Allocation Step 1</b>			
Inbound- All Others	9,234	0	9,234
1st Allocation	293,577	0	293,577
<b>Allocation Step 2</b>			
Inbound- All Others	115,919	0	115,919
2nd Allocation	115,919	0	115,919
<b>Total For 0264 101-264 MCF BLDG</b>			
Total Allocated	409,496	0	409,496



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-264 MCF BLDG**

Allegan  
2015

Version 1.0002-1

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	293,577		293,577	115,919	409,496
SubTotal	100	100.0000	293,577		293,577	115,919	409,496
Total	100	100.0000	293,577		293,577	115,919	409,496

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, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-264 MCF BLDG**

Allegan  
2015

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Receiving Department	Total	MCF BLDG
512.0-671 MCF SPACE	409,496	409,496
Direct Billed	0	0
<b>Total</b>	<u>409,496</u>	<u>409,496</u>

**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 200. 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, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-265 FAC MGMT**

Allegan  
2015

Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	526,212			526,212
BLDG DEPN	10,120	6	10,126	
EQUP DEPN	1,347	3	1,350	
101-101 BOC	1,508	126	1,634	
101-172 ADMIN	3,991	619	4,610	
101-201 FINANCE	7,454	913	8,367	
101-202 AUDIT	632	10	642	
101-226 PERSONNEL	7,924	648	8,572	
101-253 TREASURER	3,957	562	4,519	
101-259 NETWK/PHONE	21,865	1,423	23,288	
101-266 MAIL/COPY		31	31	
101-270 CO SVCS		22,430	22,430	
101-272 DUMONT LK		1,464	1,464	
677 FRING PROCG		4,978	4,978	
677-087 INSURANCE		13,366	13,366	
COUNTY FITNESS CTR		195	195	
Total Allocated Additions:	58,798	46,774	105,572	105,572
265.644 SALES-OTHER	( 3,352)			
Total Departmental Cost Adjustments:	( 3,352)			( 3,352)
Total To Be Allocated:	581,658	46,774		628,432

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-265 FAC MGMT**

Allegan  
2015

Version 1.0002-1

	Total	General & Admin	FM SVCS
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	324,923	0	324,923
FRINGE BENEFITS	136,865	0	136,865
<b>Other Expense &amp; Cost</b>			
727.00 OFFICE SUPPL	3,829	0	3,829
748.00 GAS GREAS OIL	9,268	0	9,268
776.00 JANITOL SUPP	1,302	0	1,302
777.00 BLDG MTC SUP	17,003	0	17,003
778.00 EQ MTC SUPPL	1,114	0	1,114
811.00 MEMBERSH SUB	382	0	382
815.00 JANITORIAL	32	0	32
818.00 CONTRACTUAL	5,535	0	5,535
861.02 ED/TRAING	46	0	46
861.03 ED/TRAING	620	0	620
920.00 UTILITIES	394	0	394
920.05 SNOW REMOVL	1,060	0	1,060
931.00 BLDG R&M	1,095	0	1,095
932.00 EQUIP R&M	2,065	0	2,065
933.00 VEHICLE R&M	17,800	0	17,800
942.00 EQ RENTAL	60	0	60
954.00 EQUIPMENT	2,819	0	2,819
<b>Departmental Totals</b>			
Total Expenditures	526,212	0	526,212
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
265.644 SALES-OTHER	( 3,352)	0	( 3,352)
Functional Cost	522,860	0	522,860
<b>Allocation Step 1</b>			
Inbound- All Others	58,798	0	58,798
1st Allocation	581,658	0	581,658

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-265 FAC MGMT**

Allegan  
2015

Version 1.0002-1

	Total	General & Admin	FM SVCS
<hr/>			
Allocation Step 2			
Inbound- All Others	46,774	0	46,774
2nd Allocation	46,774	0	46,774
Total For 0265 101-265 FAC MGMT			
Total Allocated	628,432	0	628,432



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-265 FAC MGMT**

Allegan  
2015

Version 1.0002-1

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	9,826		9,826	1,970	11,796
101-261 FM CTHSE	78,146	22.8439	132,876		132,876		132,876
101-262 FM 911 EOC	8,500	2.4848	14,453		14,453		14,453
101-263 FM HUM SV	60,000	17.5396	102,020		102,020		102,020
101-264 MCF BLDG	58,254	17.0292	99,051		99,051		99,051
101-267 MH CONNECT	9,929	2.9025	16,883		16,883	3,385	20,268
101-268 MH ADMIN	11,764	3.4389	20,003		20,003	4,011	24,014
101-269 JAIL BLDG	35,889	10.4913	61,023		61,023	12,237	73,260
101-270 CO SVCS	28,000	8.1851	47,609		47,609	9,547	57,156
101-272 DUMONT LK	1,035	0.3026	1,760		1,760	353	2,113
101-273 YOUTH HOME	22,000	6.4312	37,407		37,407	7,501	44,908
230.0-676 TRANSPORTN	22,788	6.6615	38,747		38,747	7,770	46,517
SubTotal	342,084	100.0000	581,658		581,658	46,774	628,432
Total	342,084	100.0000	581,658		581,658	46,774	628,432

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, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-265 FAC MGMT**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	FM SVCS
101-260 FM ANIMAL	11,796	11,796
101-261 FM CTHSE	132,876	132,876
101-262 FM 911 EOC	14,453	14,453
101-263 FM HUM SV	102,020	102,020
101-264 MCF BLDG	99,051	99,051
101-267 MH CONNECT	20,268	20,268
101-268 MH ADMIN	24,014	24,014
101-269 JAIL BLDG	73,260	73,260
101-270 CO SVCS	57,156	57,156
101-272 DUMONT LK	2,113	2,113
101-273 YOUTH HOME	44,908	44,908
230.0-676 TRANSPORTN	46,517	46,517
Direct Billed	0	0
<b>Total</b>	<b>628,432</b>	<b>628,432</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 (sample period).

**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 (sample period).

Compensation for this service is allowable under, 2 CFR Part 200.

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, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-266 MAIL/COPY**

Allegan  
2015

Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	196,419			196,419
101-101 BOC	563	47	610	
101-172 ADMIN	1,490	231	1,721	
101-201 FINANCE	2,739	331	3,070	
101-202 AUDIT	236	4	240	
101-226 PERSONNEL	32	2	34	
101-253 TREASURER	1,433	204	1,637	
101-259 NETWK/PHONE	101	7	108	
677 FRING PROCG		11	11	
677-087 INSURANCE		2,552	2,552	
COUNTY FITNESS CTR		1	1	
Total Allocated Additions:	6,594	3,390	9,984	9,984
Total To Be Allocated:	203,013	3,390		206,403



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-266 MAIL/COPY**

Allegan  
2015

Version 1.0002-1

	Total	General & Admin	MAIL SERVICE	POSTAGE	COPY CENTRAL
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	35,786	0	35,786	0	0
FRINGE BENEFITS	5,169	0	5,169	0	0
<b>Other Expense &amp; Cost</b>					
727.00 OFFICE SUPPL	37,037	0	0	0	37,037
730.00 POSTAGE	103,130	0	0	103,130	0
748.00 GAS GREAS OIL	590	0	590	0	0
778.00 EQUIP MTC SUPP	9,344	0	9,344	0	0
934.00 OFF EQ R&M	0	0	0	0	0
942.00 EQ RENTAL	5,363	0	5,363	0	0
<b>Departmental Totals</b>					
Total Expenditures	196,419	0	56,252	103,130	37,037
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	196,419	0	56,252	103,130	37,037
<b>Allocation Step 1</b>					
Inbound- All Others	6,594	0	6,594	0	0
1st Allocation	203,013	0	62,846	103,130	37,037
<b>Allocation Step 2</b>					
Inbound- All Others	3,390	0	3,390	0	0
2nd Allocation	3,390	0	3,390	0	0
<b>Total For 0266 101-266 MAIL/COPY</b>					
Total Allocated	206,403	0	66,236	103,130	37,037



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-266 MAIL/COPY**

Allegan  
2015

Version 1.0002-1

Activity - MAIL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-101 BOC	39	0.0192	12		12		12
101-131 CIR CT	10,609	5.2259	3,284		3,284	179	3,463
101-136 DIST CT	4,085	2.0122	1,265		1,265	69	1,334
101-147 JURY BD	5,877	2.8950	1,819		1,819	99	1,918
101-148 PROB CT	3,896	1.9191	1,206		1,206	66	1,272
101-151 PROB-CIR	712	0.3507	220		220	12	232
101-172 ADMIN	701	0.3453	217		217		217
101-201 FINANCE	505	0.2488	156		156		156
101-215 CLERK	17,172	8.4588	5,316		5,316	289	5,605
101-225 EQUALIZTN	2,797	1.3778	866		866	47	913
101-226 PERSONNEL	396	0.1951	123		123		123
101-229 PROS ATTY	5,858	2.8856	1,813		1,813	99	1,912
101-236 REG DEEDS	3,757	1.8507	1,163		1,163	63	1,226
101-257 COOP EXT	9,619	4.7382	2,978		2,978	162	3,140
101-259 NETWK/PHONE	40	0.0197	12		12		12
101-265 FAC MGMT	37	0.0182	11		11		11
101-275 DRAIN	16,162	7.9613	5,003		5,003	272	5,275
101-301 SHERIFF	12,361	6.0889	3,827		3,827	208	4,035
101-426 EMERG MGT	39	0.0192	12		12	1	13
101-430 ANIMAL	199	0.0980	62		62	3	65
101-636 COM DISEAS	202	0.0995	63		63	3	66
208.0-XXX PARKS	1,805	0.8891	559		559	30	589
210.0-80X LAND INFO	33	0.0163	10		10	1	11
211.0-326 CENT DISP	131	0.0645	41		41	2	43
215.0-XXX FOC	27,559	13.5753	8,532		8,532	464	8,996
221.0-XXX HEALTH	13,266	6.5347	4,107		4,107	223	4,330
230.0-676 TRANSPORTN	113	0.0557	35		35	2	37
292.1-664 JUV DETENTN	502	0.2473	155		155	8	163



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-266 MAIL/COPY**

Allegan  
2015

Version 1.0002-1

Activity - MAIL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
294.0-683 VETERANS	499	0.2458	154		154	8	162
295.0-672 COA	157	0.0773	49		49	3	52
512.0-671 MCF	3,716	1.8305	1,150		1,150	63	1,213
OTHER	60,164	29.6363	18,626	-12,169	6,457	1,014	7,471
SubTotal	203,008	100.0000	62,846	-12,169	50,677	3,390	54,067
Direct Billed				12,169	12,169		12,169
Total	203,008	100.0000	62,846		62,846	3,390	66,236

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, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-266 MAIL/COPY**

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Activity - POSTAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-101 BOC	39	0.0206	21		21		21
101-131 CIR CT	10,609	5.5913	5,766		5,766		5,766
101-136 DIST CT	4,085	2.1529	2,220		2,220		2,220
101-147 JURY BD	5,877	3.0974	3,194		3,194		3,194
101-148 PROB CT	3,896	2.0533	2,118		2,118		2,118
101-151 PROB-CIR	712	0.3752	387		387		387
101-172 ADMIN	701	0.3694	381		381		381
101-201 FINANCE	505	0.2662	274		274		274
101-215 CLERK	17,172	9.0502	9,333		9,333		9,333
101-225 EQUALIZTN	2,797	1.4741	1,520		1,520		1,520
101-226 PERSONNEL	396	0.2087	215		215		215
101-229 PROS ATTY	5,858	3.0874	3,184		3,184		3,184
101-236 REG DEEDS	3,757	1.9801	2,042		2,042		2,042
101-257 COOP EXT	9,619	5.0695	5,228		5,228		5,228
101-259 NETWK/PHONE	40	0.0211	22		22		22
101-265 FAC MGMT	37	0.0195	20		20		20
101-275 DRAIN	16,162	8.5179	8,784		8,784		8,784
101-301 SHERIFF	12,361	6.5146	6,719		6,719		6,719
101-426 EMERG MGT	39	0.0206	21		21		21
101-430 ANIMAL	199	0.1049	108		108		108
101-636 COM DISEAS	202	0.1065	110		110		110
208.0-XXX PARKS	1,805	0.9513	981		981		981
210.0-80X LAND INFO	33	0.0174	18		18		18
211.0-326 CENT DISP	131	0.0690	71		71		71
215.0-XXX FOC	27,559	14.5245	14,979		14,979		14,979
230.0-676 TRANSPORTN	113	0.0596	61		61		61
292.1-664 JUV DETENTN	502	0.2646	273		273		273
294.0-683 VETERANS	499	0.2630	271		271		271



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-266 MAIL/COPY**

Allegan  
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Activity - POSTAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
295.0-672 COA	157	0.0827	85		85		85
512.0-671 MCF	3,716	1.9584	2,020		2,020		2,020
OTHER	60,164	31.7081	32,704		32,704		32,704
SubTotal	189,742	100.0000	103,130		103,130		103,130
Total	189,742	100.0000	103,130		103,130		103,130

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, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-266 MAIL/COPY**

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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	342		342		342
101-136 DIST CT	30,460	4.9807	1,845		1,845		1,845
101-147 JURY BD	335	0.0548	20		20		20
101-149 FAMILY CT	21,102	3.4505	1,278		1,278		1,278
101-151 PROB-CIR	20,960	3.4273	1,269		1,269		1,269
101-215 CLERK	28,168	4.6059	1,706		1,706		1,706
101-225 EQUALIZTN	3,064	0.5010	186		186		186
101-229 PROS ATTY	11,304	1.8484	685		685		685
101-236 REG DEEDS	2,385	0.3900	144		144		144
101-257 COOP EXT	407,948	66.7055	24,706		24,706		24,706
101-259 NETWK/PHONE	49	0.0080	3		3		3
101-265 FAC MGMT	5	0.0008					
101-275 DRAIN	6,366	1.0409	386		386		386
208.0-XXX PARKS	23,634	3.8645	1,431		1,431		1,431
210.0-80X LAND INFO	12,451	2.0359	754		754		754
215.0-XXX FOC	37,675	6.1604	2,282		2,282		2,282
SubTotal	611,565	100.0000	37,037		37,037		37,037
Total	611,565	100.0000	37,037		37,037		37,037

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, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-266 MAIL/COPY**

Allegan  
2015

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Receiving Department	Total	MAIL SERVICE	POSTAGE	COPY CENTRAL
101-101 BOC	33	12	21	0
101-131 CIR CT	9,571	3,463	5,766	342
101-136 DIST CT	5,399	1,334	2,220	1,845
101-147 JURY BD	5,132	1,918	3,194	20
101-148 PROB CT	3,390	1,272	2,118	0
101-149 FAMILY CT	1,278	0	0	1,278
101-151 PROB-CIR	1,888	232	387	1,269
101-172 ADMIN	598	217	381	0
101-201 FINANCE	430	156	274	0
101-215 CLERK	16,644	5,605	9,333	1,706
101-225 EQUALIZTN	2,619	913	1,520	186
101-226 PERSONNEL	338	123	215	0
101-229 PROS ATTY	5,781	1,912	3,184	685
101-236 REG DEEDS	3,412	1,226	2,042	144
101-257 COOP EXT	33,074	3,140	5,228	24,706
101-259 NETWK/PHONE	37	12	22	3
101-265 FAC MGMT	31	11	20	0
101-275 DRAIN	14,445	5,275	8,784	386
101-301 SHERIFF	10,754	4,035	6,719	0
101-426 EMERG MGT	34	13	21	0
101-430 ANIMAL	173	65	108	0
101-636 COM DISEAS	176	66	110	0
208.0-XXX PARKS	3,001	589	981	1,431
210.0-80X LAND INFO	783	11	18	754
211.0-326 CENT DISP	114	43	71	0
215.0-XXX FOC	26,257	8,996	14,979	2,282
221.0-XXX HEALTH	4,330	4,330	0	0
230.0-676 TRANSPORTN	98	37	61	0
292.1-664 JUV DETENTN	436	163	273	0
294.0-683 VETERANS	433	162	271	0
295.0-672 COA	137	52	85	0
512.0-671 MCF	3,233	1,213	2,020	0
OTHER	40,175	7,471	32,704	0



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-266 MAIL/COPY**

Allegan  
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Receiving Department	Total	MAIL SERVICE	POSTAGE	COPY CENTRAL
Direct Billed	12,169	12,169	0	0
<b>Total</b>	<b>206,403</b>	<b>66,236</b>	<b>103,130</b>	<b>37,037</b>



**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 200.

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, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-267 MH CONNECT**

Allegan  
2015

Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	13,229			13,229
101-101 BOC	38	3	41	
101-172 ADMIN	100	16	116	
101-201 FINANCE	771	114	885	
101-202 AUDIT	16		16	
101-253 TREASURER	493	70	563	
101-265 FAC MGMT	16,883	3,385	20,268	
677-087 INSURANCE		1,749	1,749	
Total Allocated Additions:	18,301	5,337	23,638	23,638
2460267974 LAND IMP	0			
Total Departmental Cost Adjustments:	0			0
Total To Be Allocated:	31,530	5,337		36,867

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-267 MH CONNECT**

Allegan  
2015

Version 1.0002-1

	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	803	0	803
778.00 EQ MTC SUPPL	471	0	471
815.00 JANITOR SVCS	817	0	817
818.00 CONTRACTUAL	7,695	0	7,695
920.05 SNOW REMOVAL	2,742	0	2,742
931.00 BLDG R&M	443	0	443
932.00 EQUIP R&M	210	0	210
936.00 GROUNDS CARE	48	0	48
<b>Departmental Totals</b>			
Total Expenditures	13,229	0	13,229
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
2460267974 LAND IMP	0	0	0
<b>Functional Cost</b>			
Functional Cost	13,229	0	13,229
<b>Allocation Step 1</b>			
Inbound- All Others	18,301	0	18,301
1st Allocation	31,530	0	31,530
<b>Allocation Step 2</b>			
Inbound- All Others	5,337	0	5,337
2nd Allocation	5,337	0	5,337
<b>Total For 0267 101-267 MH CONNECT</b>			
Total Allocated	36,867	0	36,867



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-267 MH CONNECT**

Allegan  
2015

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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	31,530		31,530	5,337	36,867
SubTotal	100	100.0000	31,530		31,530	5,337	36,867
Total	100	100.0000	31,530		31,530	5,337	36,867

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, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-267 MH CONNECT**

Allegan  
2015

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Receiving Department	Total	ADAPT BLDG
222.X-649 MH SPACE	36,867	36,867
Direct Billed	0	0
<b>Total</b>	<u>36,867</u>	<u>36,867</u>

**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 200.

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, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-268 MH ADMIN**

Allegan  
2015

Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,579			16,579
101-101 BOC	47	4	51	
101-172 ADMIN	126	19	145	
101-201 FINANCE	797	118	915	
101-202 AUDIT	20		20	
101-253 TREASURER	509	72	581	
101-265 FAC MGMT	20,003	4,011	24,014	
101-272 DUMONT LK		2,004	2,004	
677-087 INSURANCE		2,233	2,233	
Total Allocated Additions:	21,502	8,461	29,963	29,963
2460268974 LAND IMP	0			
Total Departmental Cost Adjustments:	0			0
Total To Be Allocated:	38,081	8,461		46,542

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-268 MH ADMIN**

Allegan  
2015

Version 1.0002-1

	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	1,316	0	1,316
778.00 EQ MTC SUPPL	95	0	95
815.00 JANITOR SVCS	636	0	636
818.00 CONTRACTUAL	10,532	0	10,532
920.05 SNOW REMOVAL	3,427	0	3,427
931.00 BLDG R&M	223	0	223
932.00 EQUIP R&M	350	0	350
<b>Departmental Totals</b>			
Total Expenditures	16,579	0	16,579
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
2460268974 LAND IMP	0	0	0
<b>Functional Cost</b>			
Functional Cost	16,579	0	16,579
<b>Allocation Step 1</b>			
Inbound- All Others	21,502	0	21,502
1st Allocation	38,081	0	38,081
<b>Allocation Step 2</b>			
Inbound- All Others	8,461	0	8,461
2nd Allocation	8,461	0	8,461
<b>Total For 0268 101-268 MH ADMIN</b>			
Total Allocated	46,542	0	46,542





**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-268 MH ADMIN**

Allegan  
2015

Version 1.0002-1

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	38,081		38,081	8,461	46,542
SubTotal	100	100.0000	38,081		38,081	8,461	46,542
Total	100	100.0000	38,081		38,081	8,461	46,542

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, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-268 MH ADMIN**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	CMH ADMIN BLDG
222.X-649 MH SPACE	46,542	46,542
Direct Billed	0	0
<b>Total</b>	<u>46,542</u>	<u>46,542</u>

**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 200.

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, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-269 JAIL BLDG**

Allegan  
2015

Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	562,809			562,809
101-101 BOC	1,613	135	1,748	
101-172 ADMIN	4,269	662	4,931	
101-201 FINANCE	7,355	1,085	8,440	
101-202 AUDIT	676	11	687	
101-226 PERSONNEL	696	57	753	
101-253 TREASURER	4,699	667	5,366	
101-259 NETWK/PHONE	1,623	106	1,729	
101-265 FAC MGMT	61,023	12,237	73,260	
677 FRING PROCG		623	623	
677-087 INSURANCE		50,004	50,004	
COUNTY FITNESS CTR		15	15	
Total Allocated Additions:	81,954	65,602	147,556	147,556
Total To Be Allocated:	644,763	65,602		710,365

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-269 JAIL BLDG**

Allegan  
2015

Version 1.0002-1

	Total	General & Admin	JAIL BLDG
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	26,555	0	26,555
FRINGE BENEFITS	17,318	0	17,318
<b>Other Expense &amp; Cost</b>			
748.00 GAS GREASE	27	0	27
776.00 JANITOR SUPP	27,852	0	27,852
777.00 MAINT SUPPL	14,968	0	14,968
778.00 EQ MTC SUPPL	4,909	0	4,909
815.00 JANITOR SVCS	2,061	0	2,061
818.00 CONTRACTUAL	64,848	0	64,848
920.00 UTILITIES	118,220	0	118,220
920.01 UTIL HAWTHN	261,021	0	261,021
920.05 SNOW REMOVAL	11,916	0	11,916
931.00 BLDG R&M	4,159	0	4,159
932.00 EQUIP R&M	8,292	0	8,292
936.00 GROUNDS CARE	626	0	626
954.00 EQUIPMENT	37	0	37
<b>Departmental Totals</b>			
Total Expenditures	562,809	0	562,809
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	562,809	0	562,809
<b>Allocation Step 1</b>			
Inbound- All Others	81,954	0	81,954
1st Allocation	644,763	0	644,763
<b>Allocation Step 2</b>			
Inbound- All Others	65,602	0	65,602
2nd Allocation	65,602	0	65,602



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-269 JAIL BLDG**

Allegan  
2015

Version 1.0002-1

	Total	General & Admin	JAIL BLDG
Total For 0269 101-269 JAIL BLDG			
Total Allocated	710,365	0	710,365



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-269 JAIL BLDG**

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2015

Version 1.0002-1

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	644,763		644,763	65,602	710,365
SubTotal	100	100.0000	644,763		644,763	65,602	710,365
Total	100	100.0000	644,763		644,763	65,602	710,365

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, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-269 JAIL BLDG**

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Receiving Department	Total	JAIL BLDG
101-351 JAIL	710,365	710,365
Direct Billed	0	0
<b>Total</b>	<u>710,365</u>	<u>710,365</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, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-270 CO SVCS**

Allegan  
2015

Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	94,843			94,843
101-101 BOC	272	23	295	
101-172 ADMIN	719	112	831	
101-201 FINANCE	2,264	287	2,551	
101-202 AUDIT	114	2	116	
101-253 TREASURER	1,245	177	1,422	
101-265 FAC MGMT	47,609	9,547	57,156	
101-272 DUMONT LK		3,771	3,771	
677-087 INSURANCE		8,741	8,741	
Total Allocated Additions:	52,223	22,660	74,883	74,883
2460270974 LAND IMP	78,568			
Total Departmental Cost Adjustments:	78,568			78,568
Total To Be Allocated:	225,634	22,660		248,294

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-270 CO SVCS**

Allegan  
2015

Version 1.0002-1

	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	4,066	0	4,066
777.00 BLD MTC SUPP	939	0	939
778.00 EQ MTCE SUPP	844	0	844
815.00 JANITOR SVCS	1,085	0	1,085
818.00 CONTRACTUAL	25,106	0	25,106
920.00 UTILITIES	54,388	0	54,388
920.05 SNOW REMOVAL	6,607	0	6,607
931.00 BLDG R&M	937	0	937
932.00 EQUIP R&M	293	0	293
936.00 GROUNDS CARE	578	0	578
<b>Departmental Totals</b>			
Total Expenditures	94,843	0	94,843
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
2460270974 LAND IMP	78,568	0	78,568
<b>Functional Cost</b>			
Functional Cost	173,411	0	173,411
<b>Allocation Step 1</b>			
Inbound- All Others	52,223	0	52,223
1st Allocation	225,634	0	225,634
<b>Allocation Step 2</b>			
Inbound- All Others	22,660	0	22,660
2nd Allocation	22,660	0	22,660



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-270 CO SVCS**

Allegan  
2015

Version 1.0002-1

	Total	General & Admin	COUNTY SVC BLDG
Total For 0270 101-270 CO SVCS			
Total Allocated	248,294	0	248,294



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-270 CO SVCS**

Allegan  
2015

Version 1.0002-1

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	5,539		5,539		5,539
101-201 FINANCE	400	1.8633	4,204		4,204		4,204
101-225 EQUALIZTN	1,275	5.9393	13,401		13,401	1,852	15,253
101-226 PERSONNEL	400	1.8633	4,204		4,204		4,204
101-259 NETWK/PHONE	2,410	11.2265	25,331		25,331		25,331
101-265 FAC MGMT	2,134	9.9408	22,430		22,430		22,430
101-303 WEMET	650	3.0279	6,832		6,832	944	7,776
222.X-649 MH SPACE	13,671	63.6840	143,693		143,693	19,864	163,557
SubTotal	21,467	100.0000	225,634		225,634	22,660	248,294
Total	21,467	100.0000	225,634		225,634	22,660	248,294

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, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-270 CO SVCS**

Allegan  
2015

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Receiving Department	Total	COUNTY SVC BLDG
101-172 ADMIN	5,539	5,539
101-201 FINANCE	4,204	4,204
101-225 EQUALIZTN	15,253	15,253
101-226 PERSONNEL	4,204	4,204
101-259 NETWK/PHONE	25,331	25,331
101-265 FAC MGMT	22,430	22,430
101-303 WEMET	7,776	7,776
222.X-649 MH SPACE	163,557	163,557
Direct Billed	0	0
<b>Total</b>	<b>248,294</b>	<b>248,294</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, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-272 DUMONT LK**

Allegan  
2015

Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	39,857			39,857
101-101 BOC	114	10	124	
101-172 ADMIN	302	47	349	
101-201 FINANCE	2,053	270	2,323	
101-202 AUDIT	48	1	49	
101-253 TREASURER	1,168	166	1,334	
101-265 FAC MGMT	1,760	353	2,113	
101-272 DUMONT LK		382	382	
677-087 INSURANCE		2,312	2,312	
Total Allocated Additions:	5,445	3,541	8,986	8,986
Total To Be Allocated:	45,302	3,541		48,843

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-272 DUMONT LK**

Allegan  
2015

Version 1.0002-1

	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	294	0	0	294
777.00 B&G MTC SUPP	3,852	0	1,849	2,003
778.00 EQ MTC SUPPL	270	0	130	140
811.00 MEMBERSHIPS	295	0	142	153
815.00 JANITOR SVCS	354	0	170	184
818.00 CONTRACTUAL	17,358	0	8,332	9,026
861.03 EDUC/TRAINING	210	0	101	109
920.00 UTILITIES	8,105	0	8,105	0
920.05 SNOW REMOVAL	4,118	0	1,977	2,141
932.00 EQUIP R&M	4,475	0	2,148	2,327
936.00 GROUNDS CARE	526	0	252	274
<b>Departmental Totals</b>				
Total Expenditures	39,857	0	23,206	16,651
<b>Deductions</b>				
Total Deductions	0	0	0	0
Functional Cost	39,857	0	23,206	16,651
<b>Allocation Step 1</b>				
Inbound- All Others	5,445	0	2,614	2,831
1st Allocation	45,302	0	25,820	19,482
<b>Allocation Step 2</b>				
Inbound- All Others	3,541	0	1,700	1,841
2nd Allocation	3,541	0	1,700	1,841
<b>Total For 0272 101-272 DUMONT LK</b>				
Total Allocated	48,843	0	27,520	21,323



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-272 DUMONT LK**

Allegan  
2015

Version 1.0002-1

Activity - WATER TREATMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-260 FM ANIMAL	145,100	3.0068	776		776	64	840
101-262 FM 911 EOC	89,700	1.8588	480		480		480
101-263 FM HUM SV	364,690	7.5571	1,951		1,951		1,951
101-265 FAC MGMT	273,710	5.6718	1,464		1,464		1,464
101-268 MH ADMIN	130,300	2.7001	697		697		697
101-270 CO SVCS	123,100	2.5509	659		659		659
101-273 YOUTH HOME	757,700	15.7010	4,054		4,054	335	4,389
512.0-671 MCF SPACE	2,941,500	60.9535	15,739		15,739	1,301	17,040
SubTotal	4,825,800	100.0000	25,820		25,820	1,700	27,520
Total	4,825,800	100.0000	25,820		25,820	1,700	27,520

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, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-272 DUMONT LK**

Allegan  
2015

Version 1.0002-1

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	343		343	89	432
101-262 FM 911 EOC	8,500	4.8491	945		945		945
101-263 FM HUM SV	60,000	34.2293	6,669		6,669		6,669
101-268 MH ADMIN	11,764	6.7112	1,307		1,307		1,307
101-270 CO SVCS	28,000	15.9736	3,112		3,112		3,112
101-272 DUMONT LK	3,435	1.9596	382		382		382
101-273 YOUTH HOME	22,000	12.5507	2,445		2,445	637	3,082
512.0-671 MCF SPACE	38,500	21.9637	4,279		4,279	1,115	5,394
SubTotal	175,289	100.0000	19,482		19,482	1,841	21,323
Total	175,289	100.0000	19,482		19,482	1,841	21,323

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, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-272 DUMONT LK**

Allegan  
2015

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Receiving Department	Total	WATER TREATMENT	SVC CTR GROUNDS
101-260 FM ANIMAL	1,272	840	432
101-262 FM 911 EOC	1,425	480	945
101-263 FM HUM SV	8,620	1,951	6,669
101-265 FAC MGMT	1,464	1,464	0
101-268 MH ADMIN	2,004	697	1,307
101-270 CO SVCS	3,771	659	3,112
101-272 DUMONT LK	382	0	382
101-273 YOUTH HOME	7,471	4,389	3,082
512.0-671 MCF SPACE	22,434	17,040	5,394
Direct Billed	0	0	0
<b>Total</b>	<b>48,843</b>	<b>27,520</b>	<b>21,323</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, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-273 YOUTH HOME**

Allegan  
2015

Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	112,542			112,542
101-101 BOC	322	27	349	
101-172 ADMIN	854	132	986	
101-201 FINANCE	2,607	351	2,958	
101-202 AUDIT	135	2	137	
101-253 TREASURER	1,522	216	1,738	
101-265 FAC MGMT	37,407	7,501	44,908	
101-272 DUMONT LK	6,499	972	7,471	
677-087 INSURANCE		6,506	6,506	
Total Allocated Additions:	<u>49,346</u>	<u>15,707</u>	<u>65,053</u>	<u>65,053</u>
Total To Be Allocated:	<u><u>161,888</u></u>	<u><u>15,707</u></u>		<u><u>177,595</u></u>

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-273 YOUTH HOME**

Allegan  
2015

Version 1.0002-1

	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	2,722	0	2,722
777.00 BLD MTC SUPP	2,073	0	2,073
778.00 EQ MTC SUPP	5,828	0	5,828
815.00 JANITOR SVCS	1,447	0	1,447
818.00 CONTRACTUAL	40,966	0	40,966
920.00 UTILITIES	51,420	0	51,420
920.05 SNOW REMOVAL	4,259	0	4,259
931.00 BLDG R&M	1,527	0	1,527
932.00 EQUIP R&M	2,300	0	2,300
<b>Departmental Totals</b>			
Total Expenditures	112,542	0	112,542
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	112,542	0	112,542
<b>Allocation Step 1</b>			
Inbound- All Others	49,346	0	49,346
1st Allocation	161,888	0	161,888
<b>Allocation Step 2</b>			
Inbound- All Others	15,707	0	15,707
2nd Allocation	15,707	0	15,707
<b>Total For 0273 101-273 YOUTH HOME</b>			
Total Allocated	177,595	0	177,595





**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-273 YOUTH HOME**

Allegan  
2015

Version 1.0002-1

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	9,884		9,884	959	10,843
292.1-614 COMM RESC	973	4.7600	7,706		7,706	748	8,454
292.1-656 CC ADMIN	651	3.1848	5,156		5,156	500	5,656
292.1-661 FOOD PREP	1,064	5.2052	8,427		8,427	818	9,245
292.1-664 JUV DETENTN	9,753	47.7129	77,241		77,241	7,494	84,735
292.1-666 CHEVEER	6,752	33.0317	53,474		53,474	5,188	58,662
SubTotal	20,441	100.0000	161,888		161,888	15,707	177,595
Total	20,441	100.0000	161,888		161,888	15,707	177,595

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, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-273 YOUTH HOME**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	YOUTH HOME
101-149 FAMILY CT	10,843	10,843
292.1-614 COMM RESC	8,454	8,454
292.1-656 CC ADMIN	5,656	5,656
292.1-661 FOOD PREP	9,245	9,245
292.1-664 JUV DETENTN	84,735	84,735
292.1-666 CHEVEER	58,662	58,662
Direct Billed	0	0
<b>Total</b>	<b>177,595</b>	<b>177,595</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, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101-316 SECURITY**

Allegan  
2015

Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	177,590			177,590
101-101 BOC	509	43	552	
101-172 ADMIN	1,347	209	1,556	
101-201 FINANCE	1,490	220	1,710	
101-202 AUDIT	213	3	216	
101-226 PERSONNEL	2,494	204	2,698	
101-253 TREASURER	952	135	1,087	
101-259 NETWK/PHONE	8,269	538	8,807	
677 FRING PROCG		699	699	
677-087 INSURANCE		2,307	2,307	
COUNTY FITNESS CTR		74	74	
Total Allocated Additions:	15,274	4,432	19,706	19,706
Total To Be Allocated:	192,864	4,432		197,296

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101-316 SECURITY**

Allegan  
2015

Version 1.0002-1

	Total	General & Admin	CTHSE SECURITY
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	159,543	0	159,543
FRINGE BENEFITS	17,897	0	17,897
<b>Other Expense &amp; Cost</b>			
747.00 UNIFORM	115	0	115
954.00 EQUIPMENT	35	0	35
<b>Departmental Totals</b>			
Total Expenditures	177,590	0	177,590
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	177,590	0	177,590
<b>Allocation Step 1</b>			
Inbound- All Others	15,274	0	15,274
1st Allocation	192,864	0	192,864
<b>Allocation Step 2</b>			
Inbound- All Others	4,432	0	4,432
2nd Allocation	4,432	0	4,432
<b>Total For 0316 101-316 SECURITY</b>			
Total Allocated	197,296	0	197,296



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101-316 SECURITY**

Allegan  
2015

Version 1.0002-1

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	39,884		39,884	999	40,883
101-136 DIST CT	9,800	17.6170	33,977		33,977	849	34,826
101-148 PROB CT	5,863	10.5397	20,327		20,327	508	20,835
101-149 FAMILY CT	3,431	6.1678	11,895		11,895	297	12,192
101-151 PROB-CIR	1,548	2.7828	5,367		5,367	134	5,501
101-152 PROB-DC	1,458	2.6210	5,055		5,055	126	5,181
101-172 ADMIN	686	1.2332	2,378		2,378		2,378
101-201 FINANCE	1,202	2.1608	4,167		4,167		4,167
101-215 CLERK	2,413	4.3377	8,366		8,366	209	8,575
101-225 EQUALIZTN	2,169	3.8991	7,520		7,520	188	7,708
101-229 PROS ATTY	4,800	8.6287	16,642		16,642	416	17,058
101-236 REG DEEDS	2,196	3.9477	7,614		7,614	190	7,804
101-253 TREASURER	2,607	4.6865	9,039		9,039		9,039
101-275 DRAIN	1,359	2.4430	4,712		4,712	118	4,830
215.0-XXX FOC	4,034	7.2517	13,986		13,986	350	14,336
OTHER	558	1.0031	1,935		1,935	48	1,983
<b>SubTotal</b>	<b>55,628</b>	<b>100.0000</b>	<b>192,864</b>		<b>192,864</b>	<b>4,432</b>	<b>197,296</b>
<b>Total</b>	<b>55,628</b>	<b>100.0000</b>	<b>192,864</b>		<b>192,864</b>	<b>4,432</b>	<b>197,296</b>

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, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 101-316 SECURITY**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	CTHSE SECURITY
101-131 CIR CT	40,883	40,883
101-136 DIST CT	34,826	34,826
101-148 PROB CT	20,835	20,835
101-149 FAMILY CT	12,192	12,192
101-151 PROB-CIR	5,501	5,501
101-152 PROB-DC	5,181	5,181
101-172 ADMIN	2,378	2,378
101-201 FINANCE	4,167	4,167
101-215 CLERK	8,575	8,575
101-225 EQUALIZTN	7,708	7,708
101-229 PROS ATTY	17,058	17,058
101-236 REG DEEDS	7,804	7,804
101-253 TREASURER	9,039	9,039
101-275 DRAIN	4,830	4,830
215.0-XXX FOC	14,336	14,336
OTHER	1,983	1,983
Direct Billed	0	0
<b>Total</b>	<b>197,296</b>	<b>197,296</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, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 279.0 GRANTS**

Allegan  
2015

Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
101-101 BOC	1,231	103	1,334	
101-172 ADMIN	3,259	505	3,764	
101-201 FINANCE	12,951	1,910	14,861	
101-202 AUDIT	516	8	524	
101-226 PERSONNEL	1,259	103	1,362	
101-253 TREASURER	1,084	140	1,224	
101-259 NETWK/PHONE	3,518	229	3,747	
677 FRING PROCG		516	516	
677-087 INSURANCE		5,582	5,582	
COUNTY FITNESS CTR		31	31	
Total Allocated Additions:	23,818	9,127	32,945	32,945
Total To Be Allocated:	23,818	9,127		32,945

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 279.0 GRANTS**

Allegan  
2015

Version 1.0002-1

	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
Functional Cost	0	0	0
<b>Allocation Step 1</b>			
Inbound- All Others	23,818	0	23,818
1st Allocation	23,818	0	23,818
<b>Allocation Step 2</b>			
Inbound- All Others	9,127	0	9,127
2nd Allocation	9,127	0	9,127
<b>Total For 2790 279.0 GRANTS</b>			
Total Allocated	32,945	0	32,945



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 279.0 GRANTS**

Allegan  
2015

Version 1.0002-1

Activity - GRANTS INDIRECT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
279.0-301 GRANT	37.00	2.4749	589		589	226	815
279.0-335 GRANT	111.00	7.4247	1,768		1,768	678	2,446
279.0-337 GRANT	26.00	1.7391	414		414	159	573
279.0-351 GRANT	162.00	10.8361	2,581		2,581	989	3,570
279.0-428 GRANT	19.00	1.2709	303		303	116	419
279.0-999 GRANT-OTHER	1,140.00	76.2543	18,163		18,163	6,959	25,122
SubTotal	1,495.00	100.0000	23,818		23,818	9,127	32,945
Total	1,495.00	100.0000	23,818		23,818	9,127	32,945

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, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 279.0 GRANTS**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	GRANTS INDIRECT
279.0-301 GRANT	815	815
279.0-335 GRANT	2,446	2,446
279.0-337 GRANT	573	573
279.0-351 GRANT	3,570	3,570
279.0-428 GRANT	419	419
279.0-999 GRANT-OTHER	25,122	25,122
Direct Billed	0	0
<b>Total</b>	<b>32,945</b>	<b>32,945</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, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 292.1 CHILD CARE**

Allegan  
2015

Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
101-101 BOC	14,006	1,175	15,181	
101-172 ADMIN	37,061	5,747	42,808	
101-201 FINANCE	33,742	4,976	38,718	
101-202 AUDIT	5,873	99	5,972	
101-226 PERSONNEL	91,110	7,436	98,546	
101-253 TREASURER	6,534	844	7,378	
101-259 NETWK/PHONE	299,499	19,486	318,985	
677 FRING PROCG		6,069	6,069	
677-087 INSURANCE		6,563	6,563	
COUNTY FITNESS CTR		2,675	2,675	
Total Allocated Additions:	487,825	55,070	542,895	542,895
Total To Be Allocated:	487,825	55,070	542,895	542,895

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 292.1 CHILD CARE**

Allegan  
2015

Version 1.0002-1

	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	487,825	0	487,825
1st Allocation	487,825	0	487,825
<b>Allocation Step 2</b>			
Inbound- All Others	55,070	0	55,070
2nd Allocation	55,070	0	55,070
<b>Total For 2921 292.1 CHILD CARE</b>			
Total Allocated	542,895	0	542,895



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 292.1 CHILD CARE**

Allegan  
2015

Version 1.0002-1

Activity - INDIRECT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
292.1-614 COMM RESC	389.94	7.8819	38,450		38,450	4,341	42,791
292.1-653 DIVERSION	77.00	1.5564	7,593		7,593	857	8,450
292.1-654 CASA	58.66	1.1857	5,784		5,784	653	6,437
292.1-656 CC ADMIN	263.49	5.3259	25,981		25,981	2,933	28,914
292.1-661 FOOD PREP	257.88	5.2125	25,428		25,428	2,871	28,299
292.1-662 FOSTER CARE	1,156.64	23.3792	114,050		114,050	12,875	126,925
292.1-664 JUV DETENTN	1,180.26	23.8567	116,378		116,378	13,137	129,515
292.1-665 COMM PROBTN	400.47	8.0947	39,488		39,488	4,458	43,946
292.1-666 CHEVEER	1,162.96	23.5070	114,673		114,673	12,945	127,618
SubTotal	4,947.30	100.0000	487,825		487,825	55,070	542,895
Total	4,947.30	100.0000	487,825		487,825	55,070	542,895

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, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 292.1 CHILD CARE**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	INDIRECT
292.1-614 COMM RESC	42,791	42,791
292.1-653 DIVERSION	8,450	8,450
292.1-654 CASA	6,437	6,437
292.1-656 CC ADMIN	28,914	28,914
292.1-661 FOOD PREP	28,299	28,299
292.1-662 FOSTER CARE	126,925	126,925
292.1-664 JUV DETENTN	129,515	129,515
292.1-665 COMM PROBTN	43,946	43,946
292.1-666 CHEVEER	127,618	127,618
Direct Billed	0	0
<b>Total</b>	<b>542,895</b>	<b>542,895</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, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 677 FRING PROCG**

Allegan  
2015

Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
101-201 FINANCE	2,696	358	3,054	
101-253 TREASURER	1,860	240	2,100	
Total Allocated Additions:	<u>4,556</u>	<u>598</u>	<u>5,154</u>	5,154
101851723 UNEMPLOY	55,672			
2580-201 SICK/VAC	192,691			
Total Departmental Cost Adjustments:	<u>248,363</u>			248,363
Total To Be Allocated:	<u><u>252,919</u></u>	<u><u>598</u></u>		<u><u>253,517</u></u>

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 677 FRING PROCG**

Allegan  
2015

Version 1.0002-1

	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	55,672	0	0	55,672
2580-201 SICK/VAC	192,691	0	192,691	0
Functional Cost	248,363	0	192,691	55,672
<b>Allocation Step 1</b>				
Inbound- All Others	4,556	4,556	0	0
Reallocate Admin Costs		( 4,556)	3,535	1,021
1st Allocation	252,919	0	196,226	56,693
<b>Allocation Step 2</b>				
Inbound- All Others	598	598	0	0
Reallocate Admin Costs		( 598)	464	134
2nd Allocation	598	0	464	134
<b>Total For 6770 677 FRING PROCG</b>				
Total Allocated	253,517	0	196,690	56,827



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 677 FRING PROCG**

Allegan  
2015

Version 1.0002-1

Activity - FRINGE PROCESSG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-101 BOC	76.06	1.4518	2,849		2,849		2,849
101-131 CIR CT	93.31	1.7810	3,495		3,495	9	3,504
101-136 DIST CT	201.70	3.8499	7,554		7,554	20	7,574
101-148 PROB CT	23.37	0.4461	875		875	2	877
101-149 FAMILY CT	60.64	1.1574	2,271		2,271	6	2,277
101-152 PROB-DC	82.93	1.5829	3,106		3,106	8	3,114
101-172 ADMIN	41.89	0.7996	1,569		1,569		1,569
101-191 ELECTIONS	5.75	0.1098	215		215	1	216
101-201 FINANCE	58.36	1.1139	2,186		2,186		2,186
101-215 CLERK	99.62	1.9015	3,731		3,731	10	3,741
101-225 EQUALIZTN	61.54	1.1746	2,305		2,305	6	2,311
101-226 PERSONNEL	46.19	0.8816	1,730		1,730		1,730
101-229 PROS ATTY	157.16	2.9997	5,886		5,886	16	5,902
101-236 REG DEEDS	58.88	1.1239	2,205		2,205	6	2,211
101-253 TREASURER	67.99	1.2977	2,547		2,547		2,547
101-257 COOP EXT	2.46	0.0470	92		92		92
101-258 PROJ MGMT	13.11	0.2502	491		491	1	492
101-259 NETWK/PHONE	95.64	1.8255	3,582		3,582		3,582
101-265 FAC MGMT	91.88	1.7537	3,441		3,441		3,441
101-266 MAIL/COPY	0.10	0.0019	4		4		4
101-269 JAIL BLDG	13.59	0.2594	509		509		509
101-275 DRAIN	56.33	1.0752	2,110		2,110	6	2,116
101-291 RECORD MGT	25.43	0.4854	952		952	3	955
101-301 SHERIFF	566.52	10.8133	21,218		21,218	58	21,276
101-303 WEMET	17.67	0.3373	662		662	2	664
101-304/305 SCAT	51.20	0.9773	1,918		1,918	5	1,923
101-314 RESERVES	0.84	0.0160	31		31		31
101-315 DETECTIVE	79.66	1.5205	2,984		2,984	8	2,992



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 677 FRING PROCG**

Allegan  
2015

Version 1.0002-1

Activity - FRINGE PROCESSG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-316 SECURITY	3.15	0.0601	118		118		118
101-331 MARINE	9.98	0.1905	374		374	1	375
101-351 JAIL	485.41	9.2651	18,181		18,181	49	18,230
101-352 INMATE PROG	34.99	0.6679	1,311		1,311	4	1,315
101-403 LAND	10.83	0.2067	406		406	1	407
101-426 EMERG MGT	1.52	0.0290	57		57		57
101-427 LEPC	0.08	0.0015	3		3		3
101-430 ANIMAL	0.99	0.0189	37		37		37
101-441 DPW	2.54	0.0485	95		95		95
101-648 MED EXAM	0.31	0.0059	12		12		12
101-681 VETS BURIAL	3.23	0.0617	121		121		121
201.0-449 ROAD COMM	402.37	7.6801	15,070		15,070	41	15,111
208.0-XXX PARKS	13.98	0.2668	524		524	1	525
211.0-326 CENT DISP	220.87	4.2158	8,272		8,272	22	8,294
215.0-XXX FOC	197.30	3.7659	7,390		7,390	20	7,410
221.0-XXX HEALTH	295.15	5.6336	11,055		11,055	30	11,085
230.0-676 TRANSPORTN	31.45	0.6003	1,178		1,178	3	1,181
279.0 GRANTS	13.78	0.2630	516		516		516
279.1-228 CRIME VICTM	22.78	0.4348	853		853	2	855
280.X-301 RD PATROL	95.71	1.8268	3,585		3,585	10	3,595
292.1 CHILD CARE	162.05	3.0931	6,069		6,069		6,069
293.0-681 SOLDIERS	0.60	0.0115	22		22		22
295.0-672 COA	23.95	0.4571	897		897	2	899
512.0-671 MCF	1,021.15	19.4910	38,246		38,246	107	38,353
620.0-253 TAX REVERSN	28.48	0.5436	1,067		1,067	3	1,070
639.0-275 DRAIN REV	6.64	0.1267	249		249	1	250
SubTotal	5,239.11	100.0000	196,226		196,226	464	196,690
Total	5,239.11	100.0000	196,226		196,226	464	196,690

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 677 FRING PROCG**

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, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 677 FRING PROCG**

Allegan  
2015

Version 1.0002-1

Activity - GF OTHER FRINGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-101 BOC	121.57	1.0116	574		574		574
101-131 CIR CT	412.50	3.4325	1,946		1,946	6	1,952
101-136 DIST CT	898.44	7.4761	4,238		4,238	12	4,250
101-147 JURY BD	7.15	0.0595	34		34		34
101-148 PROB CT	283.98	2.3631	1,340		1,340	4	1,344
101-149 FAMILY CT	284.19	2.3648	1,341		1,341	4	1,345
101-152 PROB-DC	309.49	2.5753	1,460		1,460	4	1,464
101-172 ADMIN	212.89	1.7715	1,004		1,004		1,004
101-191 ELECTIONS	29.47	0.2452	139		139		139
101-201 FINANCE	248.75	2.0699	1,173		1,173		1,173
101-215 CLERK	361.38	3.0071	1,705		1,705	5	1,710
101-225 EQUALIZTN	303.60	2.5263	1,432		1,432	4	1,436
101-226 PERSONNEL	248.60	2.0687	1,173		1,173		1,173
101-229 PROS ATTY	847.76	7.0544	3,999		3,999	11	4,010
101-236 REG DEEDS	181.04	1.5065	854		854	2	856
101-253 TREASURER	307.00	2.5546	1,448		1,448		1,448
101-257 COOP EXT	13.96	0.1162	66		66		66
101-258 PROJ MGMT	128.63	1.0704	607		607	2	609
101-259 NETWK/PHONE	460.61	3.8329	2,173		2,173		2,173
101-265 FAC MGMT	325.74	2.7106	1,537		1,537		1,537
101-266 MAIL/COPY	1.50	0.0125	7		7		7
101-269 JAIL BLDG	24.18	0.2012	114		114		114
101-275 DRAIN	253.01	2.1054	1,194		1,194	3	1,197
101-291 RECORD MGT	66.19	0.5508	312		312	1	313
101-301 SHERIFF	2,563.94	21.3352	12,096		12,096	34	12,130
101-303 WEMET	61.38	0.5108	290		290	1	291
101-304/305 SCAT	194.69	1.6201	918		918	3	921
101-314 RESERVES	43.55	0.3624	205		205	1	206



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 677 FRING PROCG**

Allegan  
2015

Version 1.0002-1

Activity - GF OTHER FRINGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-315 DETECTIVE	365.25	3.0393	1,723		1,723	5	1,728
101-316 SECURITY	123.19	1.0251	581		581		581
101-331 MARINE	80.10	0.6665	378		378	1	379
101-351 JAIL	1,856.97	15.4523	8,760		8,760	25	8,785
101-352 INMATE PROG	129.06	1.0739	609		609	2	611
101-403 LAND	43.68	0.3635	206		206	1	207
101-426 EMERG MGT	71.33	0.5936	337		337	1	338
101-427 LEPC	2.88	0.0240	14		14		14
101-430 ANIMAL	69.69	0.5799	329		329	1	330
101-441 DPW	8.16	0.0679	38		38		38
101-648 MED EXAM	21.60	0.1797	102		102		102
101-681 VETS BURIAL	50.32	0.4187	237		237	1	238
SubTotal	12,017.42	100.0000	56,693		56,693	134	56,827
Total	12,017.42	100.0000	56,693		56,693	134	56,827

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, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 677 FRING PROCG**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	FRINGE PROCESSG	GF OTHER FRINGE
101-101 BOC	3,423	2,849	574
101-131 CIR CT	5,456	3,504	1,952
101-136 DIST CT	11,824	7,574	4,250
101-147 JURY BD	34	0	34
101-148 PROB CT	2,221	877	1,344
101-149 FAMILY CT	3,622	2,277	1,345
101-152 PROB-DC	4,578	3,114	1,464
101-172 ADMIN	2,573	1,569	1,004
101-191 ELECTIONS	355	216	139
101-201 FINANCE	3,359	2,186	1,173
101-215 CLERK	5,451	3,741	1,710
101-225 EQUALIZTN	3,747	2,311	1,436
101-226 PERSONNEL	2,903	1,730	1,173
101-229 PROS ATTY	9,912	5,902	4,010
101-236 REG DEEDS	3,067	2,211	856
101-253 TREASURER	3,995	2,547	1,448
101-257 COOP EXT	158	92	66
101-258 PROJ MGMT	1,101	492	609
101-259 NETWK/PHONE	5,755	3,582	2,173
101-265 FAC MGMT	4,978	3,441	1,537
101-266 MAIL/COPY	11	4	7
101-269 JAIL BLDG	623	509	114
101-275 DRAIN	3,313	2,116	1,197
101-291 RECORD MGT	1,268	955	313
101-301 SHERIFF	33,406	21,276	12,130
101-303 WEMET	955	664	291
101-304/305 SCAT	2,844	1,923	921
101-314 RESERVES	237	31	206
101-315 DETECTIVE	4,720	2,992	1,728
101-316 SECURITY	699	118	581
101-331 MARINE	754	375	379
101-351 JAIL	27,015	18,230	8,785
101-352 INMATE PROG	1,926	1,315	611
101-403 LAND	614	407	207
101-426 EMERG MGT	395	57	338
101-427 LEPC	17	3	14



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 677 FRING PROCG**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	FRINGE PROCESSG	GF OTHER FRINGE
101-430 ANIMAL	367	37	330
101-441 DPW	133	95	38
101-648 MED EXAM	114	12	102
101-681 VETS BURIAL	359	121	238
201.0-449 ROAD COMM	15,111	15,111	0
208.0-XXX PARKS	525	525	0
211.0-326 CENT DISP	8,294	8,294	0
215.0-XXX FOC	7,410	7,410	0
221.0-XXX HEALTH	11,085	11,085	0
230.0-676 TRANSPORTN	1,181	1,181	0
279.0 GRANTS	516	516	0
279.1-228 CRIME VICTM	855	855	0
280.X-301 RD PATROL	3,595	3,595	0
292.1 CHILD CARE	6,069	6,069	0
293.0-681 SOLDIERS	22	22	0
295.0-672 COA	899	899	0
512.0-671 MCF	38,353	38,353	0
620.0-253 TAX REVERSN	1,070	1,070	0
639.0-275 DRAIN REV	250	250	0
Direct Billed	0	0	0
<b>Total</b>	<b>253,517</b>	<b>196,690</b>	<b>56,827</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, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 677-087 INSURANCE**

Allegan  
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Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,612,608			6,612,608
80 716 HOSPITLIZTN	( 5,038,636)			
80 818 CONTRACT SVC	( 34,021)			
80 999.20.10 TRANSF	0			
81 722 LIFE INSUR	( 19,960)			
85 724 WORKERS COMP	( 367,572)			
86 725 DISAB INSUR	( 127,305)			
226 OPERATING EXP	( 184,363)			
Total Deductions:	( 5,771,857)			( 5,771,857)
101-201 FINANCE	812	27	839	
Total Allocated Additions:	812	27	839	839
Total To Be Allocated:	841,563	27		841,590

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 677-087 INSURANCE**

Allegan  
2015

Version 1.0002-1

	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	5,038,636	5,038,636	0	0	0
*80 818 CONTRACT SVC	34,021	34,021	0	0	0
*80 999.20.10 TRANSF	0	0	0	0	0
*81 722 LIFE INSUR	19,960	19,960	0	0	0
*85 724 WORKERS COMP	367,572	367,572	0	0	0
*86 725 DISAB INSUR	127,305	127,305	0	0	0
87 917 LIAB INSUR	837,993	0	125,699	623,132	89,162
87 954 EQUIPMENT	3,123	0	0	3,123	0
AUDIT ADJ	( 365)	0	0	( 365)	0
*226 OPERATING EXP	184,363	184,363	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	6,612,608	5,771,857	125,699	625,890	89,162
<b>Deductions</b>					
Total Deductions	( 5,771,857)	( 5,771,857)	0	0	0
Functional Cost	840,751	0	125,699	625,890	89,162
<b>Allocation Step 1</b>					
Inbound- All Others	812	812	0	0	0
Reallocate Admin Costs		( 812)	121	605	86
1st Allocation	841,563	0	125,820	626,495	89,248
<b>Allocation Step 2</b>					
Inbound- All Others	27	27	0	0	0
Reallocate Admin Costs		( 27)	4	20	3
2nd Allocation	27	0	4	20	3
<b>Total For 6771 677-087 INSURANCE</b>					
Total Allocated	841,590	0	125,824	626,515	89,251





**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 677-087 INSURANCE**

Allegan  
2015

Version 1.0002-1

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
87 954 EQUIPMENT	0
AUDIT ADJ	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
<u>Total For 6771 677-087 INSURANCE</u>	
Total Allocated	0



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 677-087 INSURANCE**

Allegan  
2015

Version 1.0002-1

Activity - PROPERTY INSUR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-260 FM ANIMAL	905.40	0.7755	976		976	1	977
101-261 FM CTHSE	25,834.30	22.1288	27,843		27,843		27,843
101-262 FM 911 EOC	3,084.30	2.6419	3,324		3,324		3,324
101-263 FM HUM SV	14,908.90	12.7705	16,068		16,068		16,068
101-264 MCF BLDG	11,046.40	9.4620	11,905		11,905		11,905
101-267 MH CONNECT	1,462.80	1.2530	1,577		1,577		1,577
101-268 MH ADMIN	1,872.30	1.6038	2,018		2,018		2,018
101-269 JAIL BLDG	39,614.30	33.9323	42,692		42,692		42,692
101-270 CO SVCS	6,967.20	5.9679	7,509		7,509		7,509
101-272 DUMONT LK	1,664.20	1.4255	1,794		1,794		1,794
101-273 YOUTH HOME	4,680.60	4.0093	5,044		5,044		5,044
208.0-XXX PARKS	717.00	0.6142	773		773	1	774
230.0-676 TRANSPORTN	2,603.70	2.2302	2,806		2,806	1	2,807
OTHER	1,383.50	1.1851	1,491		1,491	1	1,492
<b>SubTotal</b>	<b>116,744.90</b>	<b>100.0000</b>	<b>125,820</b>		<b>125,820</b>	<b>4</b>	<b>125,824</b>
<b>Total</b>	<b>116,744.90</b>	<b>100.0000</b>	<b>125,820</b>		<b>125,820</b>	<b>4</b>	<b>125,824</b>

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, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 677-087 INSURANCE**

Allegan  
2015

Version 1.0002-1

Activity - GENERAL LIABLTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-101 BOC	402.15	0.8339	5,225		5,225		5,225
101-131 CIR CT	987.84	2.0485	12,834		12,834	1	12,835
101-136 DIST CT	1,416.60	2.9376	18,404		18,404	1	18,405
101-147 JURY BD	11.23	0.0233	146		146		146
101-148 PROB CT	386.82	0.8022	5,025		5,025		5,025
101-149 FAMILY CT	635.40	1.3176	8,255		8,255		8,255
101-150 GUARDIAN	36.73	0.0762	477		477		477
101-151 PROB-CIR	6.37	0.0132	83		83		83
101-152 PROB-DC	444.37	0.9215	5,773		5,773		5,773
101-166 FAMILY	9.52	0.0197	124		124		124
101-172 ADMIN	298.23	0.6184	3,875		3,875		3,875
101-191 ELECTIONS	81.99	0.1700	1,065		1,065		1,065
101-201 FINANCE	360.30	0.7472	4,681		4,681		4,681
101-202 AUDIT	47.28	0.0980	614		614		614
101-215 CLERK	561.60	1.1646	7,296		7,296		7,296
101-225 EQUALIZTN	434.65	0.9013	5,647		5,647		5,647
101-226 PERSONNEL	409.67	0.8495	5,322		5,322		5,322
101-229 PROS ATTY	1,184.66	2.4566	15,391		15,391	1	15,392
101-236 REG DEEDS	265.29	0.5501	3,447		3,447		3,447
101-253 TREASURER	460.70	0.9554	5,985		5,985		5,985
101-257 COOP EXT	85.44	0.1772	1,110		1,110		1,110
101-258 PROJ MGMT	189.61	0.3932	2,463		2,463		2,463
101-259 NETWK/PHONE	1,200.54	2.4896	15,597		15,597		15,597
101-260 FM ANIMAL	25.58	0.0530	332		332		332
101-261 FM CTHSE	282.66	0.5862	3,672		3,672		3,672
101-262 FM 911 EOC	135.92	0.2819	1,766		1,766		1,766
101-263 FM HUM SV	237.55	0.4926	3,086		3,086		3,086
101-264 MCF BLDG	284.34	0.5896	3,694		3,694		3,694

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 677-087 INSURANCE**

Allegan  
2015

Version 1.0002-1

Activity - GENERAL LIABLTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-265 FAC MGMT	526.21	1.0912	6,836		6,836		6,836
101-266 MAIL/COPY	196.41	0.4073	2,552		2,552		2,552
101-267 MH CONNECT	13.22	0.0274	172		172		172
101-268 MH ADMIN	16.57	0.0344	215		215		215
101-269 JAIL BLDG	562.80	1.1671	7,312		7,312		7,312
101-270 CO SVCS	94.84	0.1967	1,232		1,232		1,232
101-272 DUMONT LK	39.85	0.0826	518		518		518
101-273 YOUTH HOME	112.54	0.2334	1,462		1,462		1,462
101-275 DRAIN	358.93	0.7443	4,663		4,663		4,663
101-291 RECORD MGT	103.70	0.2150	1,347		1,347		1,347
101-301 SHERIFF	3,955.33	8.2022	51,386		51,386	2	51,388
101-303 WEMET	85.96	0.1783	1,117		1,117		1,117
101-304/305 SCAT	303.37	0.6291	3,941		3,941		3,941
101-314 RESERVES	51.83	0.1075	673		673		673
101-315 DETECTIVE	556.32	1.1536	7,228		7,228		7,228
101-316 SECURITY	177.59	0.3683	2,307		2,307		2,307
101-325 RADIO	9.73	0.0202	126		126		126
101-331 MARINE	128.94	0.2674	1,675		1,675		1,675
101-351 JAIL	3,273.53	6.7883	42,529		42,529	2	42,531
101-352 INMATE PROG	199.91	0.4146	2,597		2,597		2,597
101-403 LAND	70.93	0.1471	921		921		921
101-426 EMERG MGT	110.07	0.2283	1,430		1,430		1,430
101-427 LEPC	30.62	0.0635	398		398		398
101-430 ANIMAL	106.60	0.2211	1,385		1,385		1,385
101-441 DPW	12.16	0.0252	158		158		158
101-448 REMONUMTN	96.40	0.1999	1,252		1,252		1,252
101-636 COM DISEAS	1.45	0.0030	19		19		19
101-648 MED EXAM	147.07	0.3050	1,911		1,911		1,911



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 677-087 INSURANCE**

Allegan  
2015

Version 1.0002-1

Activity - GENERAL LIABLTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-681 VETS BURIAL	64.34	0.1334	836		836		836
101-728 ECON DEV	50.00	0.1037	650		650		650
208.0-XXX PARKS	685.44	1.4214	8,905		8,905		8,905
211.0-326 CENT DISP	3,092.24	6.4124	40,173	-39,555	618	2	620
215.0-XXX FOC	1,413.22	2.9306	18,360		18,360	1	18,361
221.0-XXX HEALTH	3,635.97	7.5399	47,237	-30,220	17,017	2	17,019
222.X-649 MH	346.09	0.7177	4,496		4,496		4,496
230.0-676 TRANSPORTN	1,702.28	3.5300	22,115	-21,000	1,115	1	1,116
240.0-XXX MULTI AGENCY	15.02	0.0311	195		195		195
263.0-426 PALISADES	21.38	0.0443	278		278		278
264.0-362 LOCAL CORR	15.02	0.0311	195		195		195
265.0-301 DRUG LAW	33.89	0.0703	440		440		440
266.0-320 SHER TRAINING	9.04	0.0187	117		117		117
271.0-201 GRANT ADM	0.31	0.0006	4		4		4
279.0 GRANTS	429.67	0.8910	5,582		5,582		5,582
279.1-228 CRIME VICTM	121.18	0.2513	1,574		1,574		1,574
280.X-301 RD PATROL	692.52	1.4361	8,997		8,997		8,997
292.1 CHILD CARE	4,886.13	10.1324	63,479	-56,916	6,563		6,563
293.0-681 SOLDIERS	96.50	0.2001	1,254		1,254		1,254
294.0-683 VETERANS	13.25	0.0275	172		172		172
295.0-672 COA	172.13	0.3569	2,236		2,236		2,236
512.0-671 MCF	8,380.66	17.3794	108,882		108,882	7	108,889
639.0-275 DRAIN REV	120.58	0.2500	1,567		1,567		1,567
OTHER	0.00			-520,000	-520,000		-520,000
SubTotal	48,222.78	100.0000	626,495	-667,691	-41,196	20	-41,176
Direct Billed				667,691	667,691		667,691
Total	48,222.78	100.0000	626,495		626,495	20	626,515

**Allegan County, Michigan  
Central Services Indirect Cost Allocation Plan  
Based on the Year Ended December 31, 2015  
Schedule .4 - Detail Activity Allocations  
For Department 677-087 INSURANCE**

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, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 677-087 INSURANCE**

Allegan  
2015

Version 1.0002-1

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	544		544		544
101-225 EQUALIZTN	1	0.6098	544		544		544
101-259 NETWK/PHONE	3	1.8293	1,633		1,633		1,633
101-265 FAC MGMT	12	7.3171	6,530		6,530		6,530
101-275 DRAIN	3	1.8293	1,633		1,633		1,633
101-301 SHERIFF	51	31.0973	27,753		27,753	2	27,755
101-304/305 SCAT	7	4.2683	3,809		3,809		3,809
101-315 DETECTIVE	11	6.7073	5,986		5,986		5,986
101-331 MARINE	3	1.8293	1,633		1,633		1,633
101-351 JAIL	3	1.8293	1,633		1,633		1,633
101-426 EMERG MGT	3	1.8293	1,633		1,633		1,633
101-430 ANIMAL	5	3.0488	2,721		2,721		2,721
208.0-XXX PARKS	2	1.2195	1,088		1,088		1,088
221.0-XXX HEALTH	13	7.9268	7,075		7,075		7,075
230.0-676 TRANSPORTN	28	17.0732	15,237		15,237	1	15,238
OTHER	18	10.9756	9,796		9,796		9,796
<b>SubTotal</b>	<b>164</b>	<b>100.0000</b>	<b>89,248</b>		<b>89,248</b>	<b>3</b>	<b>89,251</b>
<b>Total</b>	<b>164</b>	<b>100.0000</b>	<b>89,248</b>		<b>89,248</b>	<b>3</b>	<b>89,251</b>

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, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 677-087 INSURANCE**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	PROPERTY INSUR	GENERAL LIABLTY	AUTO LIABILITY
101-101 BOC	5,225	0	5,225	0
101-131 CIR CT	12,835	0	12,835	0
101-136 DIST CT	18,405	0	18,405	0
101-147 JURY BD	146	0	146	0
101-148 PROB CT	5,025	0	5,025	0
101-149 FAMILY CT	8,255	0	8,255	0
101-150 GUARDIAN	477	0	477	0
101-151 PROB-CIR	83	0	83	0
101-152 PROB-DC	5,773	0	5,773	0
101-166 FAMILY	124	0	124	0
101-172 ADMIN	4,419	0	3,875	544
101-191 ELECTIONS	1,065	0	1,065	0
101-201 FINANCE	4,681	0	4,681	0
101-202 AUDIT	614	0	614	0
101-215 CLERK	7,296	0	7,296	0
101-225 EQUALIZTN	6,191	0	5,647	544
101-226 PERSONNEL	5,322	0	5,322	0
101-229 PROS ATTY	15,392	0	15,392	0
101-236 REG DEEDS	3,447	0	3,447	0
101-253 TREASURER	5,985	0	5,985	0
101-257 COOP EXT	1,110	0	1,110	0
101-258 PROJ MGMT	2,463	0	2,463	0
101-259 NETWK/PHONE	17,230	0	15,597	1,633
101-260 FM ANIMAL	1,309	977	332	0
101-261 FM CTHSE	31,515	27,843	3,672	0
101-262 FM 911 EOC	5,090	3,324	1,766	0
101-263 FM HUM SV	19,154	16,068	3,086	0
101-264 MCF BLDG	15,599	11,905	3,694	0
101-265 FAC MGMT	13,366	0	6,836	6,530
101-266 MAIL/COPY	2,552	0	2,552	0
101-267 MH CONNECT	1,749	1,577	172	0
101-268 MH ADMIN	2,233	2,018	215	0
101-269 JAIL BLDG	50,004	42,692	7,312	0
101-270 CO SVCS	8,741	7,509	1,232	0
101-272 DUMONT LK	2,312	1,794	518	0
101-273 YOUTH HOME	6,506	5,044	1,462	0





**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 677-087 INSURANCE**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	PROPERTY INSUR	GENERAL LIABLTY	AUTO LIABILITY
101-275 DRAIN	6,296	0	4,663	1,633
101-291 RECORD MGT	1,347	0	1,347	0
101-301 SHERIFF	79,143	0	51,388	27,755
101-303 WEMET	1,117	0	1,117	0
101-304/305 SCAT	7,750	0	3,941	3,809
101-314 RESERVES	673	0	673	0
101-315 DETECTIVE	13,214	0	7,228	5,986
101-316 SECURITY	2,307	0	2,307	0
101-325 RADIO	126	0	126	0
101-331 MARINE	3,308	0	1,675	1,633
101-351 JAIL	44,164	0	42,531	1,633
101-352 INMATE PROG	2,597	0	2,597	0
101-403 LAND	921	0	921	0
101-426 EMERG MGT	3,063	0	1,430	1,633
101-427 LEPC	398	0	398	0
101-430 ANIMAL	4,106	0	1,385	2,721
101-441 DPW	158	0	158	0
101-448 REMONUMTN	1,252	0	1,252	0
101-636 COM DISEAS	19	0	19	0
101-648 MED EXAM	1,911	0	1,911	0
101-681 VETS BURIAL	836	0	836	0
101-728 ECON DEV	650	0	650	0
208.0-XXX PARKS	10,767	774	8,905	1,088
211.0-326 CENT DISP	620	0	620	0
215.0-XXX FOC	18,361	0	18,361	0
221.0-XXX HEALTH	24,094	0	17,019	7,075
222.X-649 MH	4,496	0	4,496	0
230.0-676 TRANSPORTN	19,161	2,807	1,116	15,238
240.0-XXX MULTI AGENCY	195	0	195	0
263.0-426 PALISADES	278	0	278	0
264.0-362 LOCAL CORR	195	0	195	0
265.0-301 DRUG LAW	440	0	440	0
266.0-320 SHER TRAINING	117	0	117	0
271.0-201 GRANT ADM	4	0	4	0
279.0 GRANTS	5,582	0	5,582	0
279.1-228 CRIME VICTM	1,574	0	1,574	0



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department 677-087 INSURANCE**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	PROPERTY INSUR	GENERAL LIABLTY	AUTO LIABILITY
280.X-301 RD PATROL	8,997	0	8,997	0
292.1 CHILD CARE	6,563	0	6,563	0
293.0-681 SOLDIERS	1,254	0	1,254	0
294.0-683 VETERANS	172	0	172	0
295.0-672 COA	2,236	0	2,236	0
512.0-671 MCF	108,889	0	108,889	0
639.0-275 DRAIN REV	1,567	0	1,567	0
OTHER	( 508,712)	1,492	( 520,000)	9,796
Direct Billed	667,691	0	667,691	0
<b>Total</b>	<b>841,590</b>	<b>125,824</b>	<b>626,515</b>	<b>89,251</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, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department COUNTY FITNESS CTR**

Allegan  
2015

Version 1.0002-1

	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	8,699	4,653	13,352	
Total Allocated Additions:	<u>12,587</u>	<u>4,655</u>	<u>17,242</u>	<u>17,242</u>
Total To Be Allocated:	<u><u>12,587</u></u>	<u><u>4,655</u></u>	<u><u>17,242</u></u>	<u><u>17,242</u></u>

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COUNTY FITNESS CTR**

Allegan  
2015

Version 1.0002-1

	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
Functional Cost	0	0	0
<b>Allocation Step 1</b>			
Inbound- All Others	12,587	0	12,587
1st Allocation	12,587	0	12,587
<b>Allocation Step 2</b>			
Inbound- All Others	4,655	0	4,655
2nd Allocation	4,655	0	4,655
<b>Total For 9998 COUNTY FITNESS CTR</b>			
Total Allocated	17,242	0	17,242



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COUNTY FITNESS CTR**

Allegan  
2015

Version 1.0002-1

Activity - HEALTH FITNESS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-101 BOC	121.57	0.5793	73		73		73
101-131 CIR CT	412.50	1.9655	247		247	133	380
101-136 DIST CT	898.44	4.2808	539		539	290	829
101-147 JURY BD	7.15	0.0341	4		4	2	6
101-148 PROB CT	283.98	1.3531	170		170	92	262
101-149 FAMILY CT	284.19	1.3541	170		170	92	262
101-152 PROB-DC	309.49	1.4746	186		186	100	286
101-172 ADMIN	212.89	1.0144	128		128		128
101-191 ELECTIONS	29.47	0.1404	18		18	10	28
101-201 FINANCE	248.75	1.1852	149		149		149
101-215 CLERK	361.38	1.7219	217		217	117	334
101-225 EQUALIZTN	303.60	1.4466	182		182	98	280
101-226 PERSONNEL	248.60	1.1845	149		149		149
101-229 PROS ATTY	847.76	4.0394	508		508	274	782
101-236 REG DEEDS	181.04	0.8626	109		109	59	168
101-253 TREASURER	307.00	1.4628	184		184		184
101-257 COOP EXT	13.96	0.0665	8		8	5	13
101-258 PROJ MGMT	128.63	0.6129	77		77	42	119
101-259 NETWK/PHONE	460.61	2.1947	276		276		276
101-265 FAC MGMT	325.74	1.5521	195		195		195
101-266 MAIL/COPY	1.50	0.0071	1		1		1
101-269 JAIL BLDG	24.18	0.1152	15		15		15
101-275 DRAIN	253.01	1.2055	152		152	82	234
101-291 RECORD MGT	66.19	0.3154	40		40	21	61
101-301 SHERIFF	2,563.94	12.2166	1,538		1,538	825	2,363
101-303 WEMET	61.38	0.2925	37		37	20	57
101-304/305 SCAT	194.69	0.9277	117		117	63	180
101-314 RESERVES	43.55	0.2075	26		26	14	40



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COUNTY FITNESS CTR**

Allegan  
2015

Version 1.0002-1

Activity - HEALTH FITNESS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101-315 DETECTIVE	365.25	1.7403	219		219	118	337
101-316 SECURITY	123.19	0.5870	74		74		74
101-331 MARINE	80.10	0.3817	48		48	26	74
101-351 JAIL	1,856.97	8.8480	1,114		1,114	600	1,714
101-352 INMATE PROG	129.06	0.6149	77		77	42	119
101-403 LAND	43.68	0.2081	26		26	14	40
101-426 EMERG MGT	71.33	0.3399	43		43	23	66
101-427 LEPC	2.88	0.0137	2		2	1	3
101-430 ANIMAL	69.69	0.3321	42		42	23	65
101-441 DPW	8.16	0.0389	5		5	3	8
101-648 MED EXAM	21.60	0.1029	13		13	7	20
101-681 VETS BURIAL	50.32	0.2398	30		30	16	46
208.0-XXX PARKS	141.54	0.6744	85		85	46	131
211.0-326 CENT DISP	960.67	4.5774	576		576	311	887
215.0-XXX FOC	892.89	4.2544	536		536	289	825
221.0-XXX HEALTH	1,272.88	6.0650	763		763	412	1,175
230.0-676 TRANSPORTN	104.69	0.4988	63		63	34	97
240.0-XXX MULTI AGENCY	6.52	0.0311	4		4	2	6
279.0 GRANTS	52.40	0.2497	31		31		31
279.1-228 CRIME VICTM	86.76	0.4134	52		52	28	80
280.X-301 RD PATROL	518.51	2.4706	311		311	168	479
292.1 CHILD CARE	4,461.86	21.2592	2,675		2,675		2,675
293.0-681 SOLDIERS	20.54	0.0979	12		12	7	19
295.0-672 COA	119.81	0.5709	72		72	39	111
620.0-253 TAX REVERSN	158.68	0.7561	95		95	51	146
639.0-275 DRAIN REV	99.26	0.4730	60		60	32	92
OTHER	73.00	0.3478	44		44	24	68
<b>SubTotal</b>	<b>20,987.43</b>	<b>100.0000</b>	<b>12,587</b>		<b>12,587</b>	<b>4,655</b>	<b>17,242</b>

**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COUNTY FITNESS CTR**

Allegan  
2015

Version 1.0002-1

Activity - HEALTH FITNESS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	20,987.43	100.0000	12,587		12,587	4,655	17,242

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, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department COUNTY FITNESS CTR**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	HEALTH FITNESS
101-101 BOC	73	73
101-131 CIR CT	380	380
101-136 DIST CT	829	829
101-147 JURY BD	6	6
101-148 PROB CT	262	262
101-149 FAMILY CT	262	262
101-152 PROB-DC	286	286
101-172 ADMIN	128	128
101-191 ELECTIONS	28	28
101-201 FINANCE	149	149
101-215 CLERK	334	334
101-225 EQUALIZTN	280	280
101-226 PERSONNEL	149	149
101-229 PROS ATTY	782	782
101-236 REG DEEDS	168	168
101-253 TREASURER	184	184
101-257 COOP EXT	13	13
101-258 PROJ MGMT	119	119
101-259 NETWK/PHONE	276	276
101-265 FAC MGMT	195	195
101-266 MAIL/COPY	1	1
101-269 JAIL BLDG	15	15
101-275 DRAIN	234	234
101-291 RECORD MGT	61	61
101-301 SHERIFF	2,363	2,363
101-303 WEMET	57	57
101-304/305 SCAT	180	180
101-314 RESERVES	40	40
101-315 DETECTIVE	337	337
101-316 SECURITY	74	74
101-331 MARINE	74	74
101-351 JAIL	1,714	1,714
101-352 INMATE PROG	119	119
101-403 LAND	40	40
101-426 EMERG MGT	66	66
101-427 LEPC	3	3



**Allegan County, Michigan**  
**Central Services Indirect Cost Allocation Plan**  
**Based on the Year Ended December 31, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department COUNTY FITNESS CTR**

Allegan  
2015

Version 1.0002-1

Receiving Department	Total	HEALTH FITNESS
101-430 ANIMAL	65	65
101-441 DPW	8	8
101-648 MED EXAM	20	20
101-681 VETS BURIAL	46	46
208.0-XXX PARKS	131	131
211.0-326 CENT DISP	887	887
215.0-XXX FOC	825	825
221.0-XXX HEALTH	1,175	1,175
230.0-676 TRANSPORTN	97	97
240.0-XXX MULTI AGENCY	6	6
279.0 GRANTS	31	31
279.1-228 CRIME VICTM	80	80
280.X-301 RD PATROL	479	479
292.1 CHILD CARE	2,675	2,675
293.0-681 SOLDIERS	19	19
295.0-672 COA	111	111
620.0-253 TAX REVERSN	146	146
639.0-275 DRAIN REV	92	92
OTHER	68	68
Direct Billed	0	0
<b>Total</b>	<b>17,242</b>	<b>17,242</b>

