



Kent County, Michigan Central Services Cost Allocation Plan

Fiscal Year 2022 Actual Expenditures

**Kent County, Michigan
Central Services
Cost Allocation Plan**

Fiscal Year 2022 Actual Expenditures

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

MAXIMUS

110 W. MICHIGAN AVENUE • SUITE 200 • LANSING, MI 48933 • 517.484.4240

TITLE 2 OF THE CFR, PART 200
CERTIFICATION OF COST ALLOCATION PLAN

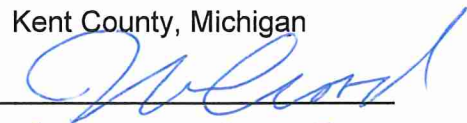
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

1.) All costs included in this proposal for the fiscal year ended December 31, 2022 to establish cost allocations or billings for the year beginning January 1, 2024, are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated 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.

Kent County, Michigan

Signature: 

Name of Official: Jeff Dood

Title: Fiscal Services Director

Date: 9/16/2023

**Kent County, Michigan
Cost Allocation Plan
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Section A: Cost Allocation Methodology and Process

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Cost Allocation Methodology and Process

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by Maximus Consulting Services, Inc. (Maximus) for Kent County. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, Maximus used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2022.

MAXCAP uses a double step-down allocation procedure to distribute costs among Central Services and to departments that receive benefits. Using MAXCAP, costs are input by cost center identifications consistent with the entity's accounting code structure, which allows for efficient balancing with the entity's financial reporting systems. Additionally, MAXCAP provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct-billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

In this section, we provide an overview of our cost allocation methodology and process used to develop the CAP.

A.1 Cost Allocation Methodology

Maximus employs a double step-down procedure that allows all Central Service Departments to allocate costs to all other Central Service Departments. Since Central Service Departments' costs are not simultaneously allocated, the process must be performed sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receive from one another.

Typically, CAPs are compiled using a single step down or "waterfall" methodology in which the costs of Central Service Departments are allocated in an ordinal sequence with emphasis placed on ordering non-departmental and departmental cost groupings to optimize the flow of costs to recoverable program areas. Although this is an acceptable method resulting in accurate program allocations, it provides only partial information as to the costs of individual Central Service Departments and their significant activities.

To demonstrate the potential inequity of a single step-down, consider the costs of the Facilities Management and Purchasing activities. Facilities Management manages and maintains the office space that Purchasing uses to serve departments. Facilities costs are rightfully allocable to all the departments that have space in government buildings. If Facilities Management costs are allocated after Purchasing, the cost of Purchasing's space will be allocated to the other departments in the building. It could be argued that this method then allocates costs to departments disproportionate to the benefit received from those costs.

Maximus' double step-down approach mitigates potential allocation inequities and has been widely accepted by federal cognizant agencies for more than 30 years.

A.1.1 First Step-Down

The first step-down allows each Central Service Department to allocate to any other department, regardless of the sequence of the departments. The department also can allocate to itself providing the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during this round is achieved sequentially, consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- Costs from entity financial records
- Cost adjustments

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Cost Allocation Methodology and Process

- Credits
- Costs received from other Central Service Departments that have completed their first round allocations

Results

At the completion of the first step-down, each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced before it.

A.1.2 Second Step-Down

The rule for the second step-down is that each Central Service Department can allocate only to another department sequenced after the allocating department; provided that the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during the second step-down is achieved sequentially and consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations, it allocates:

- Costs received from other Central Service Departments that have completed their second round allocations
- Costs received in the first step-down from itself and from the Central Service Departments sequenced after the allocating department

Results

At the completion of the second step-down, each Central Service Department has completed all allocations and all Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on the allocation statistics.

A.1.3 Supplemental Comments

When the relationship between and among the Central Service Departments is greatly intertwined, it may be prudent to implement three or more step-downs. Typically, the double step-down is sufficient to accomplish an equitable allocation of all costs.

If more than two step-downs are required the rules for all rounds of allocation — except the final round — are the same as defined above for the first step-down. The final round always follows the rules, as defined above, for the second step-down.

A.2 Cost Allocation Process

The process utilized by Maximus in developing the CAP and tracking costs within it is discussed below.

A.2.1 Initiating the Process

Working in conjunction with the entity, Maximus determines data to be included within the cost allocation process based on:

- Application of federal cost principles or full costing principles, as applicable
- Interviews
- Review of financial documents
- Review of organizational structure
- Analysis of statistical data relative to benefit of services provided

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Cost Allocation Methodology and Process

A.2.2 Establishing the Cost Pools to be Allocated

Maximus analyzes the organizational structure of the entity to determine which departments or cost pools provide services to other departments/divisions/programs. These cost pools become the “Central Service Departments” in the CAP.

Next, each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or activities such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received.

Line items of expenditures are analyzed to determine which activities receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each activity.

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

Maximus evaluates available statistical measurements to establish the most equitable and meaningful basis for allocating each activity within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example, an activity that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly, an activity that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.

A.2.4 Accommodating Exceptions and Adjustments

Applicable cost adjustments for unallowable costs and/or capitalized assets are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation.

A.2.5 Developing the CAP

The Maximus Cost Allocation Plan typically is organized as follows:

- Cover
- Certification, if required
- Table of Contents
- Cost Allocation Methodology and Process
- Organizational Chart
- CAP: Summary and Detail Schedules
- Supplemental Materials

Below, we discuss each of the summary and detail schedules included in a CAP.

Summary Schedules

The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan.

Schedule A – Allocated Costs by Department: Schedule A demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question: Which Central Service Department actually allocated the costs to each Receiving Department?

This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example, costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.

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Cost Allocation Methodology and Process

Schedule B – Fixed Costs Proposed: Schedule B recaps the roll forwards calculated for the Receiving Departments.

The Receiving Departments are shown down the left hand side of the page, while details of the roll forward calculation for particular Receiving Departments are on the rest of the line.

The first column is the *Allocated Costs* for the current fiscal year, which lists the total costs allocated to this Receiving Department. This number will reconcile to the total allocated to the department on Schedule A.

The next column is the *Base Year Estimated Costs* for the fiscal year that have been used for the current period. The *Roll Forward* column is calculated by subtracting the *Base Year Estimated Costs* column (second column) from the *Allocated Costs* column for the current period (first column).

The *Fixed Costs* column is calculated by adding in the *Allocated Costs* column for the current fiscal year and the *Roll Forwards* column. The *Proposed Costs Future Period* column is the resulting sum of the *Fixed Costs* and any adjustments from the *Adjustments* column.

In summary, this report takes the difference between allocated costs for the current year (column 1) and the forecast costs for this year (column 2), adds that difference to the allocated costs for this year (column 1) along with any one-time adjustments to produce a forecast (*Proposed Costs Future Period*) for the next period.

Schedule C – Summary of Allocated Costs: Schedule C is the simplest report to use when balancing to the financials. It demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations. This schedule demonstrates the full sequence of all departments with the Central Service Departments listed first and in the order of their allocating sequence.

The Receiving departments follow the Central Service Departments with the total allocations received from all Central Service Departments.

Schedule D – Detail of Allocated Costs: Schedule D provides a view of the allocation flow of costs for each Central Service Department. This schedule allows the reader to see how the process sequentially “zeroes out” all of the Central Service Department costs and allocates them to Receiving Departments.

Schedule E – Summary of Allocation Basis: Schedule E demonstrates, for each Central Service Department, the services or activities of the Central Service Department and the basis for the allocation of each activity. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.

Detail Schedules

The detail schedules demonstrate the original costs being allocated by each Central Service Department. In these schedules, the adjustments are applied; the activities are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.

When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This is discussed further in *Section A.2.6: Tracking Costs within the CAP*.

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Cost Allocation Plan
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Cost Allocation Methodology and Process

Schedule __.1 – Nature and Extent of Services: Schedule __.1 is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments. The narrative also describes the allocation basis used for each activity and any other relevant information on expenditures.

Schedule __.2 – Costs to be Allocated: Schedule __.2 provides an overview of the total costs allocated by each Central Service Department including:

- Expenditures from the financial reports — balances to Schedule C
- Adjustments to financial reports — balances to Schedule C
- Incoming costs from other Central Service Departments

The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in *Section A.1: Cost Allocation Methodology*, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

Schedule __.3 – Costs to be Allocated by Activity: Schedule __.3 provides the following:

- Expenditures from the financials are defined by type of expenditure and by activities (to the extent deemed necessary) to ensure the application of allocation bases that closely correlate to the benefits derived by the Receiving departments. Each activity is represented in its own column. The totals balance with both Schedule C and Schedule __.2 expenditure amounts.
- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule __.2. It should be noted that incoming costs may be coded to spread to only the activities that receive benefit from the services.

Schedule __.4 – Detail Activity Allocations: Schedule __.4 represents the allocation results by activity. Each activity defined on Schedule __.3 is demonstrated on a Detail Allocation Schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule __.4 includes:

- Statistical measurement used as a basis for allocation
- Identification of statistical measurement
- Source of the statistical measurement
- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule __.3
- Results of the second step-down — balances to functional total of second additions on Schedule __.3

The totals allocated from both step-downs balances to the functional grand total from Schedule __.3. Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

Schedule __.5 – Allocation Summary for each Central Service Department: Schedule __.5 provides a summary of costs allocated by each activity. The activity totals balance to the totals from each Detail Activities Allocation schedule defined above.

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Cost Allocation Methodology and Process

The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.

A.2.6 Tracking Costs within the CAP

When costs are questioned, Maximus utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts by activities indicates which detail allocation schedules to review.

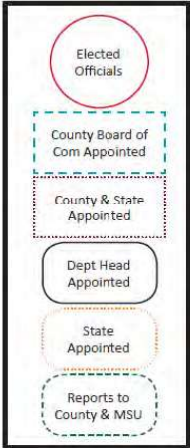
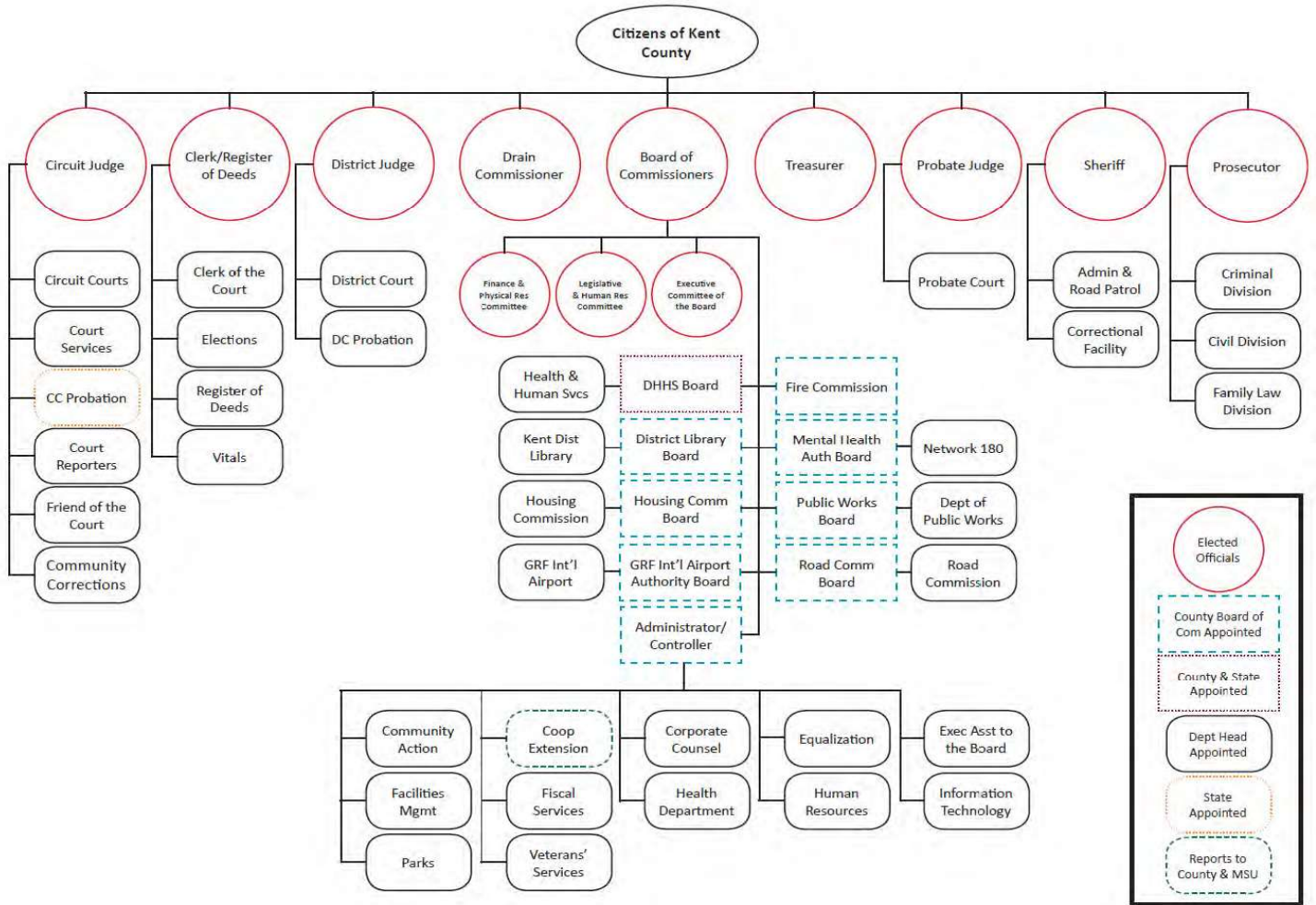
Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

At this point, any remaining questions are typically in regard to the incoming costs. If these costs are questioned, we can use Schedule __.2 to identify which department allocated the questioned incoming costs. Referring again to the CAP Table of Contents, the detail schedules for the sending Central Service Department can be located. Tracking continues by repeating these steps until all issues have been resolved.

Section B: Organizational Chart

COUNTY OF KENT, MICHIGAN

Table of Organization



Section C: Cost Allocation Plan

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	Commissioners	Circuit Court	Circuit Court Svcs	District Court	Law Library
Building Depreciation	11,516	1,099,134	58,539	232,845	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	12,643	155,392	13,482	23,688	248
Administrator 101-172	35,611	136,538	34,473	48,789	0
Human Resources	23,992	99,142	25,789	35,795	0
Purchasing 101-233	3,921	39,633	1,648	2,954	176
Treasurer 101-253	1,059	47,098	1,387	6,931	74
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	68,456	2,523,395	134,394	650,664	0
Central Services	5,529	79,407	8,455	17,783	0
Fleet Services	0	1,126	3,948	0	0
Information Technology	74,570	808,898	125,136	214,219	0
I.T. Fiscal/HR/Phone System	15,597	136,010	15,838	25,616	55
Allocated Costs for Fiscal 2022	252,893	5,125,774	423,089	1,259,284	553
Roll Forwards	0	0	0	0	0
Fixed Costs	252,893	5,125,774	423,089	1,259,284	553

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	Probate Court	Cir Ct Referee	Probation CC	F.O.C.	F.O.C - I.T.
Building Depreciation	154,282	0	36,569	53,009	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	18,672	7,616	1,494	49,995	0
Administrator 101-172	25,547	23,086	0	146,446	0
Human Resources	18,857	17,400	0	109,083	0
Purchasing 101-233	2,874	76	133	2,567	0
Treasurer 101-253	26,013	32	252	8,922	0
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	354,201	0	186,720	255,076	0
Central Services	9,934	4,071	7,391	28,717	0
Fleet Services	0	0	0	10,344	0
Information Technology	136,741	69,104	8,877	0	482,592
I.T. Fiscal/HR/Phone System	19,127	7,961	438	66,485	0
Allocated Costs for Fiscal 2022	766,248	129,345	241,876	730,645	482,592
Roll Forwards	0	0	0	74,422	107,834
Fixed Costs	766,248	129,345	241,876	805,067	590,426

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	Elections	COMIT	County Clerk	Concealed Pistol	Clerk Circuit Ct
Building Depreciation	0	0	12,270	0	85,160
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	5,139	192	8,563	4,719	14,239
Administrator 101-172	3,178	0	11,792	1,558	36,171
Human Resources	2,273	0	8,532	1,177	27,317
Purchasing 101-233	3,040	0	283	588	483
Treasurer 101-253	1,044	68	20,595	5,210	2,246
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	0	72,943	0	195,511
Central Services	5,137	0	10,253	2,162	59,056
Fleet Services	0	0	0	0	0
Information Technology	33,574	0	68,530	2,920	126,515
I.T. Fiscal/HR/Phone System	2,261	27	9,580	2,206	16,933
Allocated Costs for Fiscal 2022	55,647	286	223,341	20,540	563,633
Roll Forwards	0	0	0	0	0
Fixed Costs	55,647	286	223,341	20,540	563,633

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	Equalization	Prosecutor	Pros Atty CRP	Pros Atty CRP-DP	Pros Atty IV-E
Building Depreciation	14,546	83,011	10,002	0	4,151
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	11,620	37,118	15,883	0	9,140
Administrator 101-172	22,058	61,984	27,682	0	12,275
Human Resources	16,389	46,237	20,874	0	9,273
Purchasing 101-233	2,436	2,637	796	0	144
Treasurer 101-253	2,925	9,165	2,497	0	655
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	86,472	260,453	55,976	0	23,232
Central Services	9,541	7,377	9,858	0	35
Fleet Services	675	0	0	0	0
Information Technology	132,301	232,121	0	72,454	25,869
I.T. Fiscal/HR/Phone System	10,894	38,105	14,088	0	5,804
Allocated Costs for Fiscal 2022	309,858	778,208	157,654	72,454	90,580
Roll Forwards	0	0	15,933	19,598	10,936
Fixed Costs	309,858	778,208	173,587	92,053	101,515

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	Pros Atty CVR	Pros Atty YSOTP	Reg of Deeds	Co-op Extension	KCH Boiler Plant
Building Depreciation	4,785	0	9,267	19,232	1,140
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	10,666	0	7,427	3,889	5,691
Administrator 101-172	14,861	0	8,474	1,558	78
Human Resources	11,078	0	6,230	1,177	59
Purchasing 101-233	377	0	22	3,796	7,280
Treasurer 101-253	574	0	16,124	111	3,538
Facilities Mgmt 101-265-2601	0	0	0	0	10,318
Building & Grounds	26,779	0	55,089	61,594	0
Central Services	9,692	0	194,994	1,414	0
Fleet Services	0	0	0	0	0
Information Technology	46,898	0	28,580	8,211	0
I.T. Fiscal/HR/Phone System	9,018	0	7,155	5,385	2,315
Allocated Costs for Fiscal 2022	134,728	0	333,362	106,368	30,418
Roll Forwards	0	0	0	0	0
Fixed Costs	134,728	0	333,362	106,368	30,418

Kent County, Michigan
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Based On The Year Ended December 31, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	Drain Commissioner	Sheriff	SRO 279-301-3027	CP 279-301-3030	CP 279-301-3031
Building Depreciation	0	6,828	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	8,417	93,825	9,821	3,439	3,216
Administrator 101-172	7,166	258,683	21,528	1,558	1,558
Human Resources	4,955	193,121	16,264	1,177	1,177
Purchasing 101-233	580	47,804	168	11	0
Treasurer 101-253	1,879	21,050	6,281	473	831
Facilities Mgmt 101-265-2601	0	3,415	0	0	0
Building & Grounds	0	0	0	0	0
Central Services	3,201	23,957	0	0	0
Fleet Services	0	413,420	10,427	754	754
Information Technology	26,402	1,019,846	42,942	3,279	3,279
I.T. Fiscal/HR/Phone System	5,075	137,979	10,870	1,544	1,501
Allocated Costs for Fiscal 2022	57,674	2,219,928	118,300	12,235	12,315
Roll Forwards	0	0	0	0	0
Fixed Costs	57,674	2,219,928	118,300	12,235	12,315

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Central Service Departments	CP 279-301-3032	CP 279-301-3033	Traffic & Safety	Emergency Mgmt	Marine
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	3,523	4,201	1,014	8,210	3,938
Administrator 101-172	1,558	2,601	0	2,165	2,944
Human Resources	1,177	1,965	0	1,636	1,985
Purchasing 101-233	6	21	0	2,802	207
Treasurer 101-253	473	437	144	1,641	432
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	0	0	0	0
Central Services	0	0	0	0	0
Fleet Services	754	1,260	0	0	2,752
Information Technology	3,279	6,558	0	16,533	8,754
I.T. Fiscal/HR/Phone System	1,588	2,116	71	2,694	2,141
Allocated Costs for Fiscal 2022	12,358	19,160	1,229	35,680	23,153
Roll Forwards	0	0	0	0	0
Fixed Costs	12,358	19,160	1,229	35,680	23,153

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Central Service Departments	Twp Law Enf	Twp Law Enf EP	Twp Law Enf CS	2nd Road Patrol	E-911
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	18,064	8,624	3,703	7,557	25,050
Administrator 101-172	63,245	20,204	1,558	4,502	96,301
Human Resources	47,772	15,140	1,177	3,341	72,636
Purchasing 101-233	0	0	13	1,227	709
Treasurer 101-253	2,994	1,364	499	450	1,210
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	0	0	0	0
Central Services	0	0	0	0	0
Fleet Services	30,633	9,786	754	7,530	0
Information Technology	134,129	42,628	3,279	9,523	116,902
I.T. Fiscal/HR/Phone System	26,425	9,378	1,643	3,308	32,755
Allocated Costs for Fiscal 2022	323,262	107,123	12,625	37,439	345,563
Roll Forwards	0	0	0	6,811	0
Fixed Costs	323,262	107,123	12,625	44,249	345,563

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Central Service Departments	Dispatch 261-325	Jail	MDOT Road Crew	RC Inmate Crew	DPW Corr Deputies
Building Depreciation	0	37,200	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	1,522	113,706	1,984	4,013	57
Administrator 101-172	0	433,418	0	1,558	0
Human Resources	0	326,899	0	1,177	0
Purchasing 101-233	0	107,834	12	56	0
Treasurer 101-253	25,930	19,394	412	457	3
Facilities Mgmt 101-265-2601	0	17,934	0	0	0
Building & Grounds	0	0	0	0	0
Central Services	0	14,949	0	0	0
Fleet Services	0	27,871	0	0	0
Information Technology	0	1,085,263	0	3,279	0
I.T. Fiscal/HR/Phone System	2,651	166,079	410	1,848	30
Allocated Costs for Fiscal 2022	30,102	2,350,549	2,818	12,387	90
Roll Forwards	0	0	0	0	0
Fixed Costs	30,102	2,350,549	2,818	12,387	90

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Central Service Departments	Animal Control	Health Prev Prog	Medical Examiner	Mental Health	Human Services
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	4,638	730	6,570	116	3,859
Administrator 101-172	5,047	0	5,592	0	4,673
Human Resources	3,781	0	3,833	0	0
Purchasing 101-233	952	13,930	13,862	0	4,253
Treasurer 101-253	92	205	1,597	13	654
Facilities Mgmt 101-265-2601	5,400	0	0	0	0
Building & Grounds	0	0	0	0	0
Central Services	0	0	1,777	0	0
Fleet Services	7,869	0	0	0	0
Information Technology	18,333	0	2,563	0	0
I.T. Fiscal/HR/Phone System	2,768	273	3,651	21	2,733
Allocated Costs for Fiscal 2022	48,880	15,137	39,445	150	16,172
Roll Forwards	0	0	0	0	0
Fixed Costs	48,880	15,137	39,445	150	16,172

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Central Service Departments	Guardianship	ACSET	Zoo	Road Comm	Fire Prevention
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	14,541	0	584	0	2,222
Administrator 101-172	0	0	0	0	0
Human Resources	0	0	0	0	0
Purchasing 101-233	5,404	0	222	0	15,778
Treasurer 101-253	4,475	0	16	0	1,042
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	18,255	0	0	0
Central Services	30	0	9	1,357	0
Fleet Services	0	0	0	0	0
Information Technology	0	0	0	0	0
I.T. Fiscal/HR/Phone System	7,155	0	30	0	651
Allocated Costs for Fiscal 2022	31,605	18,255	862	1,357	19,692
Roll Forwards	0	0	0	0	(8,459)
Fixed Costs	31,605	18,255	862	1,357	11,233

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Central Service Departments	Parks & Rec	Health	H-COVID	H-Clinic South	H-Clinic TB
Building Depreciation	0	164,282	0	22,435	6,530
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	158,526	311,582	27,443	0	0
Administrator 101-172	105,605	343,768	9,502	0	0
Human Resources	67,858	254,568	6,956	0	0
Purchasing 101-233	24,997	70,843	21,739	0	0
Treasurer 101-253	26,548	72,154	10,636	0	0
Facilities Mgmt 101-265-2601	4,975	54,786	0	7,511	1,317
Building & Grounds	0	12,738	0	0	0
Central Services	5,692	76,312	219	0	0
Fleet Services	74,343	8,911	212	0	0
Information Technology	113,773	157,479	9,094	0	0
I.T. Fiscal/HR/Phone System	80,546	257,989	13,543	0	0
Allocated Costs for Fiscal 2022	662,863	1,785,412	99,343	29,946	7,847
Roll Forwards	87,403	332,750	0	(909)	188
Fixed Costs	750,267	2,118,162	99,343	29,036	8,035

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Central Service Departments	H-Animal Shelter	MCDC	Lodging Tax	Early Childhood Mil	Corr/Det Fac.
Building Depreciation	1,781	11,314	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	20,025	0	4,542	2,024	960
Administrator 101-172	32,775	0	1,558	0	0
Human Resources	24,156	0	1,177	0	0
Purchasing 101-233	3,474	0	17	79,434	0
Treasurer 101-253	9,941	0	26,583	9,430	9,339
Facilities Mgmt 101-265-2601	16,117	3,787	0	0	0
Building & Grounds	0	0	0	0	0
Central Services	5,490	0	0	0	0
Fleet Services	8,890	0	0	0	0
Information Technology	21,603	0	2,920	0	0
I.T. Fiscal/HR/Phone System	17,580	0	3,951	1,356	964
Allocated Costs for Fiscal 2022	161,832	15,101	40,748	92,244	11,264
Roll Forwards	4,216	0	9,869	0	715
Fixed Costs	166,047	15,101	50,617	92,244	11,979

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Central Service Departments	Senior Millage	ID 251-284	ID 260-283	ID 260-284	ID 260-286
Building Depreciation	0	0	0	702	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	2,360	7,740	15,028	5,314	3,204
Administrator 101-172	0	2,243	1,200	4,876	265
Human Resources	0	1,651	855	3,673	190
Purchasing 101-233	0	17,985	45,003	10	2,411
Treasurer 101-253	9,602	1,173	3,428	19	83
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	0	0	1,963	0
Central Services	0	0	0	0	0
Fleet Services	0	0	0	0	0
Information Technology	0	0	0	0	0
I.T. Fiscal/HR/Phone System	1,506	3,255	6,952	2,908	916
Allocated Costs for Fiscal 2022	13,468	34,047	72,466	19,465	7,069
Roll Forwards	0	0	0	0	0
Fixed Costs	13,468	34,047	72,466	19,465	7,069

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Central Service Departments	ROD Automation	Zoo/Museum Millage	Sh Narcotics Shr	Sh Narcotics Fed	283-694 CDBG Admin
Building Depreciation	0	0	0	0	2,276
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	7,327	1,984	5,840	313	5,441
Administrator 101-172	1,947	0	1,558	0	1,200
Human Resources	1,388	0	1,177	0	839
Purchasing 101-233	2,192	0	617	0	500
Treasurer 101-253	5,473	18,944	670	13	829
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	0	0	0	2,306
Central Services	70,587	0	438	0	2,748
Fleet Services	0	0	11,545	0	137
Information Technology	88,104	0	3,279	0	14,510
I.T. Fiscal/HR/Phone System	3,563	2,039	2,051	46	1,612
Allocated Costs for Fiscal 2022	180,581	22,967	27,174	372	32,398
Roll Forwards	13,290	0	0	0	0
Fixed Costs	193,871	22,967	27,174	372	32,398

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Central Service Departments	283-691 HOME	283-694 CDBG HR	283-694 CDBG LGA	283-694-CDBG CF	283-695 6950 COC
Building Depreciation	892	1,577	546	0	92
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	2,617	3,780	722	5,521	2,207
Administrator 101-172	47	779	0	1,963	47
Human Resources	31	582	0	1,395	31
Purchasing 101-233	0	4,376	0	239	96
Treasurer 101-253	897	1,489	1,563	857	325
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	904	1,597	553	0	93
Central Services	12	2	0	33	0
Fleet Services	0	0	0	280	0
Information Technology	182	3,198	0	8,136	182
I.T. Fiscal/HR/Phone System	483	1,298	433	2,126	457
Allocated Costs for Fiscal 2022	6,065	18,677	3,817	20,550	3,531
Roll Forwards	0	0	0	0	0
Fixed Costs	6,065	18,677	3,817	20,550	3,531

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Central Service Departments	283-695 6951 COC	283-695-7100 CF	283-696-XXXX ESG	283-697-XXXX HOME	Housing Commissn
Building Depreciation	85	0	177	0	12,935
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	2,192	2,646	5,531	7,191	83,058
Administrator 101-172	16	31	343	545	6,574
Human Resources	10	21	243	376	4,933
Purchasing 101-233	225	293	1,726	821	243
Treasurer 101-253	325	1,404	1,607	872	22,880
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	86	0	179	0	13,105
Central Services	0	0	0	12	3,847
Fleet Services	0	0	0	114	0
Information Technology	52	130	1,416	2,234	28,827
I.T. Fiscal/HR/Phone System	431	770	1,713	1,285	43,475
Allocated Costs for Fiscal 2022	3,420	5,295	12,935	13,450	219,876
Roll Forwards	0	0	0	0	0
Fixed Costs	3,420	5,295	12,935	13,450	219,876

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Central Service Departments	Community Action	HHS Bldg Direct	HHS Bldg Indir.	CC Juve AD	CC Milk Meal
Building Depreciation	78,825	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	108,169	0	0	387	2,314
Administrator 101-172	42,029	0	0	0	0
Human Resources	31,038	0	0	0	0
Purchasing 101-233	4,162	0	0	0	1,834
Treasurer 101-253	20,869	0	0	54	859
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	79,860	725,186	115,287	0	0
Central Services	5,969	0	0	0	0
Fleet Services	21,978	0	0	0	0
Information Technology	185,876	0	0	0	0
I.T. Fiscal/HR/Phone System	65,399	0	0	87	1,014
Allocated Costs for Fiscal 2022	644,175	725,186	115,287	529	6,022
Roll Forwards	122,837	0	0	0	0
Fixed Costs	767,013	725,186	115,287	529	6,022

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Central Service Departments	CCF State Inst.	CCF IHC ASO	CCF IHC CP	CCF IHC YDIP	CCF IHC CASA
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	350	6,315	39,055	596	682
Administrator 101-172	0	7,758	88,372	0	0
Human Resources	0	5,861	66,404	0	0
Purchasing 101-233	0	90	6,765	1,772	2,691
Treasurer 101-253	0	187	5,544	38	84
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	0	0	0	0
Central Services	0	1,450	2,389	0	0
Fleet Services	0	0	390	0	0
Information Technology	0	30,847	262,423	0	0
I.T. Fiscal/HR/Phone System	66	4,271	40,944	157	166
Allocated Costs for Fiscal 2022	416	56,778	512,288	2,563	3,622
Roll Forwards	0	12,762	117,535	0	0
Fixed Costs	416	69,539	629,822	2,563	3,622

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Central Service Departments	CCF IC ICP	CCF IC ICPO	CCF FFC FFCP	CCF FFC FFCPO	CCF FFC FFCPPRC
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	2,708	878	1,234	1,722	1,294
Administrator 101-172	0	0	0	0	0
Human Resources	0	0	0	0	0
Purchasing 101-233	0	0	0	6	0
Treasurer 101-253	1,111	130	241	362	254
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	0	0	0	0
Central Services	0	0	0	0	0
Fleet Services	0	0	0	0	0
Information Technology	0	0	0	0	0
I.T. Fiscal/HR/Phone System	1,127	307	496	715	528
Allocated Costs for Fiscal 2022	4,946	1,315	1,971	2,804	2,076
Roll Forwards	0	0	0	0	0
Fixed Costs	4,946	1,315	1,971	2,804	2,076

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Central Service Departments	CCF JD Juve Det	CCF JD Fac Mgmt	CCF DHHS	Veteran's Millage	SP Comm. Correct
Building Depreciation	0	0	0	2,195	3,906
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	33,401	11,072	2,802	15,714	9,490
Administrator 101-172	112,798	7,664	0	12,852	3,116
Human Resources	83,334	5,663	0	9,454	2,354
Purchasing 101-233	13,422	5,444	0	5,879	8,404
Treasurer 101-253	1,691	1,509	378	11,605	1,026
Facilities Mgmt 101-265-2601	0	64,659	0	0	0
Building & Grounds	0	10,994	0	28,640	8,968
Central Services	3,181	0	0	3,803	4,185
Fleet Services	0	1,163	0	0	0
Information Technology	361,289	17,953	0	39,417	10,189
I.T. Fiscal/HR/Phone System	44,144	6,143	848	11,442	3,543
Allocated Costs for Fiscal 2022	653,261	132,265	4,028	141,000	55,180
Roll Forwards	87,532	5,113	(875)	0	6,481
Fixed Costs	740,793	137,378	3,154	141,000	61,660

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Central Service Departments	SP Remonum.	SP Ag Preservation	KCBA Debt Service	KC Constr. Fund	DPW Resource Rec
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	628	2,311	2,839	0	7,462
Administrator 101-172	0	779	0	0	2,259
Human Resources	0	525	0	0	1,706
Purchasing 101-233	1,260	2,369	0	0	1,190
Treasurer 101-253	148	55	483	0	264
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	0	0	0	0
Central Services	0	157	0	0	5,052
Fleet Services	0	0	0	0	0
Information Technology	0	2,920	0	0	0
I.T. Fiscal/HR/Phone System	180	791	239	0	3,388
Allocated Costs for Fiscal 2022	2,216	9,907	3,561	0	21,321
Roll Forwards	(85)	0	0	0	(678)
Fixed Costs	2,131	9,907	3,561	0	20,642

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Central Service Departments	DPW Act 451	DPW Admin & Fin	DPW NK Landfill	DPW LTE	DPW SK Landfill
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	412	12,665	10,069	1,079	26,395
Administrator 101-172	0	13,179	2,290	0	22,120
Human Resources	0	9,128	1,648	0	16,183
Purchasing 101-233	17	4,989	5,547	512	14,226
Treasurer 101-253	3	1,435	1,137	295	5,284
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	0	0	0	0
Central Services	0	6,669	0	0	575
Fleet Services	0	0	0	0	0
Information Technology	0	78,652	0	0	0
I.T. Fiscal/HR/Phone System	59	8,146	3,700	193	15,854
Allocated Costs for Fiscal 2022	491	134,862	24,392	2,078	100,636
Roll Forwards	(203)	31,210	4,609	103	(2,169)
Fixed Costs	288	166,073	29,000	2,181	98,468

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Central Service Departments	DPW WTE	DPW Mat. Recycle	DPW NK Transfer	DPW Sparta LF	DPW Kentwood LF
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	20,817	24,847	21,121	4,550	9,376
Administrator 101-172	9,814	18,896	12,400	763	2,290
Human Resources	7,287	14,046	9,182	542	1,670
Purchasing 101-233	8,417	18,856	45,565	835	1,710
Treasurer 101-253	3,897	3,423	4,929	32	829
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	0	0	0	0
Central Services	31	62	238	2	3,726
Fleet Services	0	0	0	0	0
Information Technology	0	0	0	0	0
I.T. Fiscal/HR/Phone System	10,745	14,481	11,633	1,414	3,561
Allocated Costs for Fiscal 2022	61,007	94,610	105,067	8,138	23,161
Roll Forwards	(7,213)	6,933	44,279	491	3,616
Fixed Costs	53,794	101,544	149,346	8,629	26,778

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Central Service Departments	DPW Ordinance	DPW HHW	Deliquent Tax	Motor Pool	Office Equipment
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	1,714	9,136	13,455	2,151	9,773
Administrator 101-172	0	3,365	0	0	0
Human Resources	0	2,510	0	0	0
Purchasing 101-233	78	1,422	3,742	0	598
Treasurer 101-253	1,683	646	71,475	73	243
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	0	0	0	0
Central Services	561	192	2,028	0	0
Fleet Services	0	0	0	0	0
Information Technology	0	0	0	0	0
I.T. Fiscal/HR/Phone System	487	3,986	8,682	863	804
Allocated Costs for Fiscal 2022	4,522	21,257	99,383	3,086	11,418
Roll Forwards	(483)	3,164	0	0	0
Fixed Costs	4,039	24,420	99,383	3,086	11,418

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Central Service Departments	Risk Managment	Drain Revolving	Lake Level Revol	Drain Debt Serv	Coronavirus Relief Fund
Building Depreciation	3,046	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	25,309	60,568	6,200	1,373	18,865
Administrator 101-172	1,558	0	0	0	6,605
Human Resources	1,049	0	0	0	4,651
Purchasing 101-233	615	0	0	0	6,301
Treasurer 101-253	6,204	16,749	1,161	441	1,602
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	18,108	0	0	0	0
Central Services	2,723	16	0	0	6
Fleet Services	0	0	0	0	0
Information Technology	2,920	0	0	0	0
I.T. Fiscal/HR/Phone System	5,026	12,853	998	239	6,203
Allocated Costs for Fiscal 2022	66,559	90,186	8,359	2,054	44,232
Roll Forwards	(1,083)	0	0	0	0
Fixed Costs	65,476	90,186	8,359	2,054	44,232

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	CERA Payments	ACSET Bldg Depr.	HHS Bldg Depr.	Non Allocated	Total Allocated
Building Depreciation	0	87,584	829,579	820,633	3,984,879
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	122,660	0	0	4,199	2,127,933
Administrator 101-172	0	0	0	287,558	2,763,323
Human Resources	0	0	0	0	1,826,229
Purchasing 101-233	0	0	0	0	737,675
Treasurer 101-253	39,834	0	0	832	697,147
Facilities Mgmt 101-265-2601	0	0	0	27,974	218,195
Building & Grounds	0	0	0	2,072,560	8,122,339
Central Services	0	0	0	43,410	767,901
Fleet Services	0	0	0	0	658,621
Information Technology	0	0	0	3,452	6,695,938
I.T. Fiscal/HR/Phone System	65,247	0	0	25,638	1,678,342
Allocated Costs for Fiscal 2022	227,740	87,584	829,579	3,286,257	30,278,522
Roll Forwards	0	0	0	0	1,108,473
Fixed Costs	227,740	87,584	829,579	3,286,257	31,386,995

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	Direct Billed	Unallocated	Cost Adjustments	Disallowed	Total Expenditures
Building Depreciation	0	0	(4,100,581)		
Equipment Depreciation	0	0	(2,481,983)		
Fiscal Services 101-191	0	0	2,586	0	
Administrator 101-172	0	0	(195,974)		
Human Resources	0	0	262,837	(57,135)	
Purchasing 101-233	0	0	0		
Treasurer 101-253	0	835,570	0	0	
Facilities Mgmt 101-265-2601	0	0	0		
Building & Grounds	121,962	4,459,269	17,147		
Central Services	0	0	185,749		
Fleet Services	0	(6,922)	182,818	0	
Information Technology	0	0	249,918	(408,846)	
I.T. Fiscal/HR/Phone System	0	0	0		
Allocated Costs for Fiscal 2022	121,962	5,287,916	(5,877,483)	(465,981)	29,344,936

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule B - Fixed Costs Proposed

Receiving Departments	Allocated Costs for Fiscal 2022	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
Commissioners	252,893	NA	NA	252,893	0	252,893
Circuit Court	5,125,774	NA	NA	5,125,774	0	5,125,774
Circuit Court Svcs	423,089	NA	NA	423,089	0	423,089
District Court	1,259,284	NA	NA	1,259,284	0	1,259,284
Law Library	553	NA	NA	553	0	553
Probate Court	766,248	NA	NA	766,248	0	766,248
Cir Ct Referee	129,345	NA	NA	129,345	0	129,345
Probation CC	241,876	NA	NA	241,876	0	241,876
F.O.C.	730,645	656,223	74,422	805,067	0	805,067
F.O.C - I.T.	482,592	374,758	107,834	590,426	0	590,426
Elections	55,647	NA	NA	55,647	0	55,647
COMIT	286	NA	NA	286	0	286
County Clerk	223,341	NA	NA	223,341	0	223,341
Concealed Pistol	20,540	NA	NA	20,540	0	20,540
Clerk Circuit Ct	563,633	NA	NA	563,633	0	563,633
Equalization	309,858	NA	NA	309,858	0	309,858
Prosecutor	778,208	NA	NA	778,208	0	778,208
Pros Atty CRP	157,654	141,721	15,933	173,587	0	173,587
Pros Atty CRP-DP	72,454	52,856	19,598	92,053	0	92,053
Pros Atty IV-E	90,580	79,644	10,936	101,515	0	101,515
Pros Atty CVR	134,728	NA	NA	134,728	0	134,728
Pros Atty YSOTP	0	NA	NA	0	0	0
Reg of Deeds	333,362	NA	NA	333,362	0	333,362
Co-op Extension	106,368	NA	NA	106,368	0	106,368
KCH Boiler Plant	30,418	NA	NA	30,418	0	30,418
Drain Commissioner	57,674	NA	NA	57,674	0	57,674
Sheriff	2,219,928	NA	NA	2,219,928	0	2,219,928
SRO 279-301-3027	118,300	NA	NA	118,300	0	118,300
CP 279-301-3030	12,235	NA	NA	12,235	0	12,235
CP 279-301-3031	12,315	NA	NA	12,315	0	12,315
CP 279-301-3032	12,358	NA	NA	12,358	0	12,358
CP 279-301-3033	19,160	NA	NA	19,160	0	19,160
Traffic & Safety	1,229	NA	NA	1,229	0	1,229
Emergency Mgmt	35,680	NA	NA	35,680	0	35,680
Marine	23,153	NA	NA	23,153	0	23,153
Twp Law Enf	323,262	NA	NA	323,262	0	323,262
Twp Law Enf EP	107,123	NA	NA	107,123	0	107,123
Twp Law Enf CS	12,625	NA	NA	12,625	0	12,625
2nd Road Patrol	37,439	30,628	6,811	44,249	0	44,249
E-911	345,563	NA	NA	345,563	0	345,563
Dispatch 261-325	30,102	NA	NA	30,102	0	30,102
Jail	2,350,549	NA	NA	2,350,549	0	2,350,549
MDOT Road Crew	2,818	NA	NA	2,818	0	2,818
RC Inmate Crew	12,387	NA	NA	12,387	0	12,387
DPW Corr Deputies	90	NA	NA	90	0	90
Animal Control	48,880	NA	NA	48,880	0	48,880
Health Prev Prog	15,137	NA	NA	15,137	0	15,137
Medical Examiner	39,445	NA	NA	39,445	0	39,445
Mental Health	150	NA	NA	150	0	150
Human Services	16,172	NA	NA	16,172	0	16,172
Guardianship	31,605	NA	NA	31,605	0	31,605
ACSET	18,255	NA	NA	18,255	0	18,255
Zoo	862	NA	NA	862	0	862

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule B - Fixed Costs Proposed

Road Comm	1,357	NA	NA	1,357	0	1,357
Fire Prevention	19,692	28,151	(8,459)	11,233	0	11,233
Parks & Rec	662,863	575,460	87,403	750,267	0	750,267
Health	1,785,412	1,452,662	332,750	2,118,162	0	2,118,162
H-COVID	99,343	NA	NA	99,343	0	99,343
H-Clinic South	29,946	30,855	(909)	29,036	0	29,036
H-Clinic TB	7,847	7,659	188	8,035	0	8,035
H-Animal Shelter	161,832	157,616	4,216	166,047	0	166,047
MCDC	15,101	NA	NA	15,101	0	15,101
Lodging Tax	40,748	30,879	9,869	50,617	0	50,617
Early Childhood Mil	92,244	NA	NA	92,244	0	92,244
Corr/Det Fac.	11,264	10,549	715	11,979	0	11,979
Senior Millage	13,468	NA	NA	13,468	0	13,468
ID 251-284	34,047	NA	NA	34,047	0	34,047
ID 260-283	72,466	NA	NA	72,466	0	72,466
ID 260-284	19,465	NA	NA	19,465	0	19,465
ID 260-286	7,069	NA	NA	7,069	0	7,069
ROD Automation	180,581	167,291	13,290	193,871	0	193,871
Zoo/Museum Millage	22,967	NA	NA	22,967	0	22,967
Sh Narcotics Shr	27,174	NA	NA	27,174	0	27,174
Sh Narcotics Fed	372	NA	NA	372	0	372
283-694 CDBG Admin	32,398	NA	NA	32,398	0	32,398
283-691 HOME	6,065	NA	NA	6,065	0	6,065
283-694 CDBG HR	18,677	NA	NA	18,677	0	18,677
283-694 CDBG LGA	3,817	NA	NA	3,817	0	3,817
283-694-CDBG CF	20,550	NA	NA	20,550	0	20,550
283-695 6950 COC	3,531	NA	NA	3,531	0	3,531
283-695 6951 COC	3,420	NA	NA	3,420	0	3,420
283-695-7100 CF	5,295	NA	NA	5,295	0	5,295
283-696-XXXX ESG	12,935	NA	NA	12,935	0	12,935
283-697-XXXX HOME	13,450	NA	NA	13,450	0	13,450
Housing Commissn	219,876	NA	NA	219,876	0	219,876
Community Action	644,175	521,338	122,837	767,013	0	767,013
HHS Bldg Direct	725,186	NA	NA	725,186	0	725,186
HHS Bldg Indir.	115,287	NA	NA	115,287	0	115,287
CC Juve AD	529	NA	NA	529	0	529
CC Milk Meal	6,022	NA	NA	6,022	0	6,022
CCF State Inst.	416	NA	NA	416	0	416
CCF IHC ASO	56,778	44,016	12,762	69,539	0	69,539
CCF IHC CP	512,288	394,753	117,535	629,822	0	629,822
CCF IHC YDIP	2,563	NA	NA	2,563	0	2,563
CCF IHC CASA	3,622	NA	NA	3,622	0	3,622
CCF IC ICP	4,946	NA	NA	4,946	0	4,946
CCF IC ICPO	1,315	NA	NA	1,315	0	1,315
CCF FFC FFCP	1,971	NA	NA	1,971	0	1,971
CCF FFC FFCPO	2,804	NA	NA	2,804	0	2,804
CCF FFC FFCPPRC	2,076	NA	NA	2,076	0	2,076
CCF JD Juve Det	653,261	565,729	87,532	740,793	0	740,793
CCF JD Fac Mgmt	132,265	127,152	5,113	137,378	0	137,378
CCF DHHS	4,028	4,903	(875)	3,154	0	3,154
Veteran's Millage	141,000	NA	NA	141,000	0	141,000
SP Comm. Correct	55,180	48,699	6,481	61,660	0	61,660
SP Remonum.	2,216	2,301	(85)	2,131	0	2,131
SP Ag Preservation	9,907	NA	NA	9,907	0	9,907
KCBA Debt Service	3,561	NA	NA	3,561	0	3,561

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule B - Fixed Costs Proposed

KC Constr. Fund	0	NA	NA	0	0	0
DPW Resource Rec	21,321	21,999	(678)	20,642	0	20,642
DPW Act 451	491	694	(203)	288	0	288
DPW Admin & Fin	134,862	103,652	31,210	166,073	0	166,073
DPW NK Landfill	24,392	19,783	4,609	29,000	0	29,000
DPW LTE	2,078	1,975	103	2,181	0	2,181
DPW SK Landfill	100,636	102,805	(2,169)	98,468	0	98,468
DPW WTE	61,007	68,220	(7,213)	53,794	0	53,794
DPW Mat. Recycle	94,610	87,677	6,933	101,544	0	101,544
DPW NK Transfer	105,067	60,788	44,279	149,346	0	149,346
DPW Sparta LF	8,138	7,647	491	8,629	0	8,629
DPW Kentwood LF	23,161	19,545	3,616	26,778	0	26,778
DPW Ordinance	4,522	5,005	(483)	4,039	0	4,039
DPW HHW	21,257	18,093	3,164	24,420	0	24,420
Delinquent Tax	99,383	NA	NA	99,383	0	99,383
Motor Pool	3,086	NA	NA	3,086	0	3,086
Office Equipment	11,418	NA	NA	11,418	0	11,418
Risk Managment	66,559	67,642	(1,083)	65,476	0	65,476
Drain Revolving	90,186	NA	NA	90,186	0	90,186
Lake Level Revol	8,359	NA	NA	8,359	0	8,359
Drain Debt Serv	2,054	NA	NA	2,054	0	2,054
Coronavirus Relief Fund	44,232	NA	NA	44,232	0	44,232
CERA Payments	227,740	NA	NA	227,740	0	227,740
ACSET Bldg Depr.	87,584	NA	NA	87,584	0	87,584
HHS Bldg Depr.	829,579	NA	NA	829,579	0	829,579
Non Allocated	3,286,257	NA	NA	3,286,257	0	3,286,257
Total Allocated	30,278,522	6,091,368	1,108,473	31,386,995	0	31,386,995
Direct Billed	121,962					
Unallocated Total	5,287,916					
Cost Adjustments	(5,877,483)					
Disallowed Total	(465,981)					
Total Expenditures	29,344,936					

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building Depreciation	0		4,100,581		0	
Equipment Depreciation	0		2,481,983		0	
Fiscal Services 101-191	2,187,792	0	(2,586)		0	
Administrator 101-172	2,525,492		195,974		0	
Human Resources	1,922,444	57,135	(262,837)		0	
Purchasing 101-233	656,946		0		0	
Treasurer 101-253	1,362,444	0		(835,570)	0	
Facilities Mgmt 101-265-2601	582,665		0		0	
Building & Grounds	12,354,710		(17,147)	(4,459,269)	(121,962)	
Central Services	836,119		(185,749)		0	
Fleet Services	606,395	0	(182,818)	6,922	0	
Information Technology	6,309,929	408,846	(249,918)		0	
I.T. Fiscal/HR/Phone System	0		0		0	
Commissioners						252,893
Circuit Court						5,125,774
Circuit Court Svcs						423,089
District Court						1,259,284
Law Library						553
Probate Court						766,248
Cir Ct Referee						129,345
Probation CC						241,876
F.O.C.						730,645
F.O.C - I.T.						482,592
Elections						55,647
COMIT						286
County Clerk						223,341
Concealed Pistol						20,540
Clerk Circuit Ct						563,633
Equalization						309,858
Prosecutor						778,208
Pros Atty CRP						157,654
Pros Atty CRP-DP						72,454
Pros Atty IV-E						90,580
Pros Atty CVR						134,728
Pros Atty YSOTP						0
Reg of Deeds						333,362
Co-op Extension						106,368
KCH Boiler Plant						30,418
Drain Commissioner						57,674
Sheriff						2,219,928
SRO 279-301-3027						118,300
CP 279-301-3030						12,235
CP 279-301-3031						12,315
CP 279-301-3032						12,358
CP 279-301-3033						19,160
Traffic & Safety						1,229
Emergency Mgmt						35,680
Marine						23,153
Twp Law Enf						323,262
Twp Law Enf EP						107,123
Twp Law Enf CS						12,625
2nd Road Patrol						37,439

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
E-911						345,563
Dispatch 261-325						30,102
Jail						2,350,549
MDOT Road Crew						2,818
RC Inmate Crew						12,387
DPW Corr Deputies						90
Animal Control						48,880
Health Prev Prog						15,137
Medical Examiner						39,445
Mental Health						150
Human Services						16,172
Guardianship						31,605
ACSET						18,255
Zoo						862
Road Comm						1,357
Fire Prevention						19,692
Parks & Rec						662,863
Health						1,785,412
H-COVID						99,343
H-Clinic South						29,946
H-Clinic TB						7,847
H-Animal Shelter						161,832
MCDC						15,101
Lodging Tax						40,748
Early Childhood Mil						92,244
Corr/Det Fac.						11,264
Senior Millage						13,468
ID 251-284						34,047
ID 260-283						72,466
ID 260-284						19,465
ID 260-286						7,069
ROD Automation						180,581
Zoo/Museum Millage						22,967
Sh Narcotics Shr						27,174
Sh Narcotics Fed						372
283-694 CDBG Admin						32,398
283-691 HOME						6,065
283-694 CDBG HR						18,677
283-694 CDBG LGA						3,817
283-694-CDBG CF						20,550
283-695 6950 COC						3,531
283-695 6951 COC						3,420
283-695-7100 CF						5,295
283-696-XXXX ESG						12,935
283-697-XXXX HOME						13,450
Housing Commissn						219,876
Community Action						644,175
HHS Bldg Direct						725,186
HHS Bldg Indir.						115,287
CC Juve AD						529
CC Milk Meal						6,022
CCF State Inst.						416
CCF IHC ASO						56,778

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
CCF IHC CP						512,288
CCF IHC YDIP						2,563
CCF IHC CASA						3,622
CCF IC ICP						4,946
CCF IC ICPO						1,315
CCF FFC FFCP						1,971
CCF FFC FFCPO						2,804
CCF FFC FFCPPRC						2,076
CCF JD Juve Det						653,261
CCF JD Fac Mgmt						132,265
CCF DHHS						4,028
Veteran's Millage						141,000
SP Comm. Correct						55,180
SP Remonum.						2,216
SP Ag Preservation						9,907
KCBA Debt Service						3,561
KC Constr. Fund						0
DPW Resource Rec						21,321
DPW Act 451						491
DPW Admin & Fin						134,862
DPW NK Landfill						24,392
DPW LTE						2,078
DPW SK Landfill						100,636
DPW WTE						61,007
DPW Mat. Recycle						94,610
DPW NK Transfer						105,067
DPW Sparta LF						8,138
DPW Kentwood LF						23,161
DPW Ordinance						4,522
DPW HHW						21,257
Delinquent Tax						99,383
Motor Pool						3,086
Office Equipment						11,418
Risk Managment						66,559
Drain Revolving						90,186
Lake Level Revol						8,359
Drain Debt Serv						2,054
Coronavirus Relief Fund						44,232
CERA Payments						227,740
ACSET Bldg Depr.						87,584
HHS Bldg Depr.						829,579
Non Allocated						3,286,257
Totals	29,344,936	465,981	5,877,483	(5,287,916)	(121,962)	30,278,522

Deviation: 0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
Building Depreciation		
1.4.1 Co Admin Bldg	Assigned square footage by department	Facilities Management
1.4.2 Info Tech Bldg	Assigned square footage by department	Facilities Management
1.4.3 Health Building	Assigned square footage by department	Facilities Management
1.4.4 Fleet Services	Direct allocation to Fleet Services	Facilities Management
1.4.5 Courthouse	Assigned square footage by department	Facilities Management
1.4.6 Facilities Mgmt	Direct allocation to Facilities Management	Facilities Management
1.4.7 MSU Extension	Direct allocation to MSU Extension	Facilities Management
1.4.8 82 Ionia	Assigned square footage by department	Facilities Management
1.4.9 HSC Building	Assigned square footage by department	Facilities Management
1.4.10 Fuller Campus	Assigned square footage by location	Facilities Management
1.4.11 South Clinic	Assigned square footage by department	Facilities Management
1.4.12 Health Annex	Assigned square footage by department	Facilities Management
1.4.13 Veterans	Assigned square footage by department	Facilities Management
1.4.14 District Court	Assigned square footage by department	Facilities Management
Equipment Depreciation		
2.4.1 Equipment Depr	Dollar amount of depreciation by benefiting department	Depreciation schedule
Fiscal Services 101-191		
3.4.1 Accounting	General accounting transactions by department	Detail transaction history
3.4.2 Payroll	Average number of FTE employees by department	Employee summary report
3.4.3 Budgeting	Number of budgeted object line items by department	Trail Balance
3.4.4 Division Admin	Dollar amount of admin wages by benefiting department	General Ledger
3.4.5 Audit Services	Total accounting transactions by department	Detail transaction report
Administrator 101-172		
4.4.1 County Admin	Average number of FTE employees by department	Employee summary report
4.4.2 Legal/Prof Serv	Dollar amount of charges by department	Paid invoices
Human Resources		
5.4.1 Human Resources	Average number of FTE employees by department	Employee summary report
5.4.2 Labor Relations	Average number of union FTE employees by department	Employee summary report
Purchasing 101-233		
6.4.1 Purch General	Dollar amount of purchased services	Purchasing allocation summary
6.4.2 Purch CIPS	Dollar amount of purchased capital projects	Purchasing allocation summary
6.4.3 Fleet Mgmt	Direct allocation to Fleet Services	Purchasing department
6.4.4 Fire Commission	Direct allocation to Fire Prevention	Purchasing department
Treasurer 101-253		
7.4.1 Actng/Banking	Number of general accounting transactions by dept.	Transaction summary report
7.4.2 Receipt Posting	Number of cash receipt transactions by benefiting dept	Transaction summary report
Facilities Mgmt 101-265-2601		
8.4.1 Facility Mgmt	Assigned square footage by benefiting location	Building summary list
8.4.2 Specific Serv	Dollar amount of charges by benefiting department	Paid invoices
8.4.3 Parks	Direct allocation to Parks	Facilities Director
Building & Grounds		
9.4.1 Admin Building	Assigned square footage by department	Facilities Management
9.4.2 District Court	Assigned square footage by department	Facilities Management
9.4.3 Co-op Extension	Direct allocation to Co-op Extension	Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
9.4.4 82 Ionia	Assigned square footage by department	Facilities Management
9.4.5 Courthouse	Assigned square footage by department	Facilities Management
9.4.6 Courtroom/Trans	Assigned square footage by department	Facilities Management
9.4.7 Info Tech Bldg	Assigned square footage by department	Facilities Management
9.4.8 HSC Direct	Assigned square footage by department	Facilities Management
9.4.9 HSC Indirect	Assigned square footage by department	Facilities Management
9.4.10 Juvenile Detent	Direct allocation to Juvenile Detention	Facilities Management
9.4.11 South Clinic	Assigned square footage by department	Facilities Management
9.4.12 Veterans	Assigned square footage by department	Facilities Management
Central Services		
10.4.1 Messenger Serv	Number of weekly stops by department	Messenger pickup delivery schedule
10.4.2 Printing Serv	Dollar amount of printing charges by department	Printing chargeback summary
10.4.3 Mail Services	Dollar amount of postage charges by department	Postage chargeback summary
10.4.4 Microfilm	Number of frames processed by department	Microfilm quarterly summary
10.4.5 Records Retent.	Number of boxes and books stored by department	Records storage summary
10.4.6 Postage	Dollar amount of charges by department	Paid Invoice
Fleet Services		
11.4.1 Fleet Services	Dollar amount of fuel costs by department	Department fuel charge summary
Information Technology		
12.4.1 Dedicated Serv	Number of dedicated servers by benefiting department	Assigned server summary
12.4.2 Enterprise 1	Number of devices by benefiting department	Department inventory report
12.4.3 Enterprise 2	Number of devices by benefiting department	Department inventory report
12.4.4 File Serv Admin	Number of devices by benefiting department	Department inventory report
12.4.5 File Serv Sheri	Number of devices by benefiting department	Department inventory report
12.4.6 File Serv Justi	Number of devices by benefiting department	Department inventory report
12.4.7 Special Applic	Number of devices by benefiting department	Department inventory report
12.4.8 Justice System	Number of devices by benefiting department	Department inventory report
12.4.9 Helpdesk Supt	Number of devices by benefiting department	Department inventory report
12.4.10 Financial/HR	Direct allocation to Information Tech - PeopleSoft	Information Technology
12.4.11 Phone System	Direct allocation to I.T. PeopleSoft/Phone schedule	Information Technology
12.4.12 Web Page Mgmt	Number of content HTML pages	Web page summary
12.4.13 Web Page PDF	Number of content PDF documents	Web page summary
12.4.14 Web Page Appl.	Number of hours by department	Web page summary
12.4.15 Office 365	Number of user licenses by department	Employee licence listing
I.T. Fiscal/HR/Phone System		
13.4.1 Accounting	Total accounting transactions by department	Detail transaction report
13.4.2 Payroll	Average number of FTE employees by department	Employee summary report
13.4.3 Telephone Supt	Number of telephone lines by department	Monthly chargeback summary

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department Building Depreciation**

For the purpose of this plan, a building charge is calculated as a means of providing cost allocation associated with buildings, improvements, debt interest and other eligible costs. Building and Improvement costs were obtained from the Fixed Asset Report. The building charge includes depreciation based on the useful life of each building and improvement plus eligible interest expense.

<u>Building</u>	<u>Capital Amount</u>	<u>Depreciation</u>
Administration Building	\$9,457,869	\$138,570
Facilities Management	69,500	1,390
Information Tech Building	1,169,878	5,868
Health Building	7,263,213	120,017
Fleet Services	1,117,350	19,614
MSU Extension	1,167,695	18,378
Courthouse	63,191,598	1,245,974
Courthouse Interest		958,292
82 Ionia	7,463,906	146,757
82 Ionia Interest		42,369
Human Services Complex (HSC)	22,411,171	496,351
HSC Interest		556,430
Fuller Campus	1,615,281	43,399
Fuller Campus Interest		31,708
Health South Clinic	1,672,814	33,749
Health Annex	292,334	6,384
Veterans	89,228	1,785
District Court	6,501,878	141,865
District Court Interest		91,683
Total		\$4,100,581

Identified costs were allocated based on assigned square footage to the individual departments within each building.

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department Building Depreciation

The amount allocated in this schedule to the Michigan Department of Human Services (MDHHS) and ACSET for space occupied at the Human Services Complex has been separated from other indirect costs allocated to these departments. This was necessary because the lease agreement between Kent County and these two departments require them to pay a portion of the debt service payment based on their assigned space. The County should not charge these departments both the depreciation for this building as well as their share of the debt service payment.

Since the lease agreement requires capital costs to be recovered by paying a portion of the debt service, charging the allocated use charge would result in the same costs being recovered twice. The debt service payments by MDHHS and ACSET have not been included as an offset to the allocated costs included in this schedule in order to identify the gross allocated amount. The County will reconcile the amount paid related to debt service with the actual debt service costs in accordance with the lease agreement.

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.

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department Building Depreciation

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Cost Adjustments:				
Building Depr.	<u>4,100,581</u>			
Total Departmental Cost Adjustments:	<u>4,100,581</u>			4,100,581
Total To Be Allocated:	<u>4,100,581</u>			<u>4,100,581</u>

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Total	G&A	Co Admin Bldg	Info Tech Bldg	Health Building
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	0				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Depr.	4,100,581	0	138,570	5,868	120,017
Functional Cost	4,100,581	0	138,570	5,868	120,017
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	4,100,581	0	138,570	5,868	120,017
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	4,100,581	0	138,570	5,868	120,017

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Fleet Services	Courthouse	Facilities Mgmt	MSU Extension	82 Ionia
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Depr.	19,614	2,204,266	1,390	18,378	189,125
Functional Cost	19,614	2,204,266	1,390	18,378	189,125
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	19,614	2,204,266	1,390	18,378	189,125
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	19,614	2,204,266	1,390	18,378	189,125

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	HSC Building	Fuller Campus	South Clinic	Health Annex	Veterans
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Depr.	1,052,781	75,107	33,749	6,384	1,785
Functional Cost	1,052,781	75,107	33,749	6,384	1,785
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,052,781	75,107	33,749	6,384	1,785
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	1,052,781	75,107	33,749	6,384	1,785

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	District Court
<hr/>	
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Cost Adjustments	
Building Depr.	233,547
Functional Cost	233,547
Allocation Step 1	
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	233,547
Allocation Step 2	
2nd Allocation	0
Total For Building Depreciation	
Schedule .3 Total	233,547

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Co Admin Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	4,028	11.308889	15,671		15,671		15,671
Administrator 101-172	5,097	14.310180	19,830		19,830		19,830
Human Resources	3,760	10.556460	14,628		14,628		14,628
Purchasing 101-233	1,152	3.234320	4,482		4,482		4,482
Treasurer 101-253	3,015	8.464821	11,730		11,730		11,730
Facilities Mgmt 101-265-2601	1,365	3.832332	5,310		5,310		5,310
Central Services	3,450	9.686114	13,422		13,422		13,422
Information Technology	733	2.057948	2,852		2,852		2,852
Commissioners	2,960	8.310405	11,516		11,516		11,516
County Clerk	3,154	8.855073	12,270		12,270		12,270
Equalization	3,739	10.497501	14,546		14,546		14,546
Reg of Deeds	2,382	6.687630	9,267		9,267		9,267
Risk Management	783	2.198327	3,046		3,046		3,046
Schedule .4 Total for Co Admin Bldg	35,618	100.000000	138,570		138,570	0	138,570

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Info Tech Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Information Technology	17,107	100.000000	5,868		5,868		5,868
Schedule .4 Total for Info Tech Bldg	17,107	100.000000	5,868		5,868	0	5,868

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Health Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Health	78,184	100.000000	120,017		120,017		120,017
Schedule .4 Total for Health Building	78,184	100.000000	120,017		120,017	0	120,017

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Fleet Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fleet Services	100	100.000000	19,614		19,614		19,614
Schedule .4 Total for Fleet Services	100	100.000000	19,614		19,614	0	19,614

Allocation Basis: Direct allocation to Fleet Services

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Circuit Court	103,550	49.863963	1,099,134		1,099,134		1,099,134
Circuit Court Svcs	5,515	2.655720	58,539		58,539		58,539
Probate Court	14,535	6.999254	154,282		154,282		154,282
Probation CC	512	0.246551	5,435		5,435		5,435
F.O.C.	974	0.469025	10,339		10,339		10,339
Clerk Circuit Ct	8,023	3.863434	85,160		85,160		85,160
Prosecutor	5,826	2.805480	61,840		61,840		61,840
SP Comm. Correct	368	0.177208	3,906		3,906		3,906
Non Allocated	68,362	32.919365	725,630		725,630		725,630
Schedule .4 Total for Courthouse	207,665	100.000000	2,204,266		2,204,266	0	2,204,266

Allocation Basis: Assigned square footage by department
Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Facilities Mgmt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Mgmt 101-265-2601	100	100.000000	1,390		1,390		1,390
Schedule .4 Total for Facilities Mgmt	100	100.000000	1,390		1,390	0	1,390

Allocation Basis: Direct allocation to Facilities Management

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - MSU Extension

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co-op Extension	100	100.000000	18,378		18,378		18,378
Schedule .4 Total for MSU Extension	100	100.000000	18,378		18,378	0	18,378

Allocation Basis: Direct allocation to MSU Extension
Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - 82 Ionia

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Probation CC	17,295	16.462492	31,135		31,135		31,135
F.O.C.	23,703	22.562038	42,670		42,670		42,670
Prosecutor	11,760	11.193923	21,171		21,171		21,171
Pros Atty CRP	5,556	5.288558	10,002		10,002		10,002
Pros Atty IV-E	2,306	2.194999	4,151		4,151		4,151
Pros Atty CVR	2,658	2.530055	4,785		4,785		4,785
Non Allocated	41,779	39.767935	75,211		75,211		75,211
Schedule .4 Total for 82 Ionia	105,057	100.000000	189,125		189,125	0	189,125

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - HSC Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Health	4,969	3.629710	38,213		38,213		38,213
283-694 CDBG Admin	296	0.216219	2,276		2,276		2,276
283-691 HOME	116	0.084735	892		892		892
283-694 CDBG HR	205	0.149747	1,577		1,577		1,577
283-694 CDBG LGA	71	0.051863	546		546		546
283-695 6950 COC	12	0.008766	92		92		92
283-695 6951 COC	11	0.008035	85		85		85
283-696-XXXX ESG	23	0.016801	177		177		177
Housing Commissn	1,682	1.228652	12,935		12,935		12,935
Community Action	10,250	7.487326	78,825		78,825		78,825
ACSET Bldg Depr.	11,389	8.319333	87,584		87,584		87,584
HHS Bldg Depr.	107,874	78.798813	829,579		829,579		829,579
Schedule .4 Total for HSC Building	136,898	100.000000	1,052,781		1,052,781	0	1,052,781

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Fuller Campus

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fleet Services	11,700	1.205928	906		906		906
Co-op Extension	11,029	1.136768	854		854		854
KCH Boiler Plant	14,725	1.517717	1,140		1,140		1,140
Sheriff	88,197	9.090534	6,828		6,828		6,828
Jail	480,537	49.529328	37,200		37,200		37,200
Health	78,184	8.058486	6,052		6,052		6,052
H-Clinic TB	1,880	0.193773	146		146		146
H-Animal Shelter	23,000	2.370628	1,781		1,781		1,781
Veteran's Millage	5,292	0.545451	410		410		410
Non Allocated	255,663	26.351387	19,792		19,792		19,792
Schedule .4 Total for Fuller Campus	970,207	100.000000	75,107		75,107	0	75,107

Allocation Basis: Assigned square footage by location

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - South Clinic

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
H-Clinic South	10,718	66.476462	22,435		22,435		22,435
MCDC	5,405	33.523538	11,314		11,314		11,314
Schedule .4 Total for South Clinic	16,123	100.000000	33,749		33,749	0	33,749

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Health Annex

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
H-Clinic TB	1,880	100.000000	6,384		6,384		6,384
Schedule .4 Total for Health Annex	1,880	100.000000	6,384		6,384	0	6,384

Allocation Basis: Assigned square footage by department
Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Veterans

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Veteran's Millage	5,292	100.000000	1,785		1,785		1,785
Schedule .4 Total for Veterans	5,292	100.000000	1,785		1,785	0	1,785

Allocation Basis: Assigned square footage by department
Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - District Court

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
District Court	39,782	99.699263	232,845		232,845		232,845
ID 260-284	120	0.300737	702		702		702
Schedule .4 Total for District Court	39,902	100.000000	233,547		233,547	0	233,547

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	Co Admin Bldg	Info Tech Bldg	Health Building	Fleet Services
Fiscal Services 101-191	15,671	15,671	0	0	0
Administrator 101-172	19,830	19,830	0	0	0
Human Resources	14,628	14,628	0	0	0
Purchasing 101-233	4,482	4,482	0	0	0
Treasurer 101-253	11,730	11,730	0	0	0
Facilities Mgmt 101-265-2601	6,700	5,310	0	0	0
Central Services	13,422	13,422	0	0	0
Fleet Services	20,520	0	0	0	19,614
Information Technology	8,720	2,852	5,868	0	0
Commissioners	11,516	11,516	0	0	0
Circuit Court	1,099,134	0	0	0	0
Circuit Court Svcs	58,539	0	0	0	0
District Court	232,845	0	0	0	0
Probate Court	154,282	0	0	0	0
Probation CC	36,569	0	0	0	0
F.O.C.	53,009	0	0	0	0
County Clerk	12,270	12,270	0	0	0
Clerk Circuit Ct	85,160	0	0	0	0
Equalization	14,546	14,546	0	0	0
Prosecutor	83,011	0	0	0	0
Pros Atty CRP	10,002	0	0	0	0
Pros Atty IV-E	4,151	0	0	0	0
Pros Atty CVR	4,785	0	0	0	0
Reg of Deeds	9,267	9,267	0	0	0
Co-op Extension	19,232	0	0	0	0
KCH Boiler Plant	1,140	0	0	0	0
Sheriff	6,828	0	0	0	0
Jail	37,200	0	0	0	0
Health	164,282	0	0	120,017	0
H-Clinic South	22,435	0	0	0	0
H-Clinic TB	6,530	0	0	0	0
H-Animal Shelter	1,781	0	0	0	0
MCDC	11,314	0	0	0	0
ID 260-284	702	0	0	0	0
283-694 CDBG Admin	2,276	0	0	0	0
283-691 HOME	892	0	0	0	0
283-694 CDBG HR	1,577	0	0	0	0
283-694 CDBG LGA	546	0	0	0	0
283-695 6950 COC	92	0	0	0	0
283-695 6951 COC	85	0	0	0	0
283-696-XXXX ESG	177	0	0	0	0
Housing Commissn	12,935	0	0	0	0
Community Action	78,825	0	0	0	0
Veteran's Millage	2,195	0	0	0	0
SP Comm. Correct	3,906	0	0	0	0
Risk Managment	3,046	3,046	0	0	0
ACSET Bldg Depr.	87,584	0	0	0	0
HHS Bldg Depr.	829,579	0	0	0	0
Non Allocated	820,633	0	0	0	0
Direct Bill	0	0	0	0	0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	Co Admin Bldg	Info Tech Bldg	Health Building	Fleet Services
Total	4,100,581	138,570	5,868	120,017	19,614

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Courthouse	Facilities Mgmt	MSU Extension	82 Ionia	HSC Building
Fiscal Services 101-191	0	0	0	0	0
Administrator 101-172	0	0	0	0	0
Human Resources	0	0	0	0	0
Purchasing 101-233	0	0	0	0	0
Treasurer 101-253	0	0	0	0	0
Facilities Mgmt 101-265-2601	0	1,390	0	0	0
Central Services	0	0	0	0	0
Fleet Services	0	0	0	0	0
Information Technology	0	0	0	0	0
Commissioners	0	0	0	0	0
Circuit Court	1,099,134	0	0	0	0
Circuit Court Svcs	58,539	0	0	0	0
District Court	0	0	0	0	0
Probate Court	154,282	0	0	0	0
Probation CC	5,435	0	0	31,135	0
F.O.C.	10,339	0	0	42,670	0
County Clerk	0	0	0	0	0
Clerk Circuit Ct	85,160	0	0	0	0
Equalization	0	0	0	0	0
Prosecutor	61,840	0	0	21,171	0
Pros Atty CRP	0	0	0	10,002	0
Pros Atty IV-E	0	0	0	4,151	0
Pros Atty CVR	0	0	0	4,785	0
Reg of Deeds	0	0	0	0	0
Co-op Extension	0	0	18,378	0	0
KCH Boiler Plant	0	0	0	0	0
Sheriff	0	0	0	0	0
Jail	0	0	0	0	0
Health	0	0	0	0	38,213
H-Clinic South	0	0	0	0	0
H-Clinic TB	0	0	0	0	0
H-Animal Shelter	0	0	0	0	0
MCDC	0	0	0	0	0
ID 260-284	0	0	0	0	0
283-694 CDBG Admin	0	0	0	0	2,276
283-691 HOME	0	0	0	0	892
283-694 CDBG HR	0	0	0	0	1,577
283-694 CDBG LGA	0	0	0	0	546
283-695 6950 COC	0	0	0	0	92
283-695 6951 COC	0	0	0	0	85
283-696-XXXX ESG	0	0	0	0	177
Housing Commissn	0	0	0	0	12,935
Community Action	0	0	0	0	78,825
Veteran's Millage	0	0	0	0	0
SP Comm. Correct	3,906	0	0	0	0
Risk Managment	0	0	0	0	0
ACSET Bldg Depr.	0	0	0	0	87,584
HHS Bldg Depr.	0	0	0	0	829,579
Non Allocated	725,630	0	0	75,211	0
Direct Bill	0	0	0	0	0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Courthouse	Facilities Mgmt	MSU Extension	82 Ionia	HSC Building
Total	2,204,266	1,390	18,378	189,125	1,052,781

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Fuller Campus	South Clinic	Health Annex	Veterans	District Court
Fiscal Services 101-191	0	0	0	0	0
Administrator 101-172	0	0	0	0	0
Human Resources	0	0	0	0	0
Purchasing 101-233	0	0	0	0	0
Treasurer 101-253	0	0	0	0	0
Facilities Mgmt 101-265-2601	0	0	0	0	0
Central Services	0	0	0	0	0
Fleet Services	906	0	0	0	0
Information Technology	0	0	0	0	0
Commissioners	0	0	0	0	0
Circuit Court	0	0	0	0	0
Circuit Court Svcs	0	0	0	0	0
District Court	0	0	0	0	232,845
Probate Court	0	0	0	0	0
Probation CC	0	0	0	0	0
F.O.C.	0	0	0	0	0
County Clerk	0	0	0	0	0
Clerk Circuit Ct	0	0	0	0	0
Equalization	0	0	0	0	0
Prosecutor	0	0	0	0	0
Pros Atty CRP	0	0	0	0	0
Pros Atty IV-E	0	0	0	0	0
Pros Atty CVR	0	0	0	0	0
Reg of Deeds	0	0	0	0	0
Co-op Extension	854	0	0	0	0
KCH Boiler Plant	1,140	0	0	0	0
Sheriff	6,828	0	0	0	0
Jail	37,200	0	0	0	0
Health	6,052	0	0	0	0
H-Clinic South	0	22,435	0	0	0
H-Clinic TB	146	0	6,384	0	0
H-Animal Shelter	1,781	0	0	0	0
MCDC	0	11,314	0	0	0
ID 260-284	0	0	0	0	702
283-694 CDBG Admin	0	0	0	0	0
283-691 HOME	0	0	0	0	0
283-694 CDBG HR	0	0	0	0	0
283-694 CDBG LGA	0	0	0	0	0
283-695 6950 COC	0	0	0	0	0
283-695 6951 COC	0	0	0	0	0
283-696-XXXX ESG	0	0	0	0	0
Housing Commissn	0	0	0	0	0
Community Action	0	0	0	0	0
Veteran's Millage	410	0	0	1,785	0
SP Comm. Correct	0	0	0	0	0
Risk Managment	0	0	0	0	0
ACSET Bldg Depr.	0	0	0	0	0
HHS Bldg Depr.	0	0	0	0	0
Non Allocated	19,792	0	0	0	0
Direct Bill	0	0	0	0	0

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Building Depreciation**

Receiving Department	Fuller Campus	South Clinic	Health Annex	Veterans	District Court
Total	75,107	33,749	6,384	1,785	233,547

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department Equipment Depreciation

The plan contains allocations of equipment use charges for office equipment and furniture. Costs in this schedule have been allocated as follows:

- **Equipment Depreciation** - Equipment purchases for central service departments were accounted for in a Fixed Asset Report. Depreciation charges are allocated to each department based on the dollar amount of computed depreciation 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.

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department Equipment Depreciation

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Cost Adjustments:				
Equipment Depr	<u>2,481,983</u>			
Total Departmental Cost Adjustments:	<u>2,481,983</u>			2,481,983
Total To Be Allocated:	<u>2,481,983</u>			<u>2,481,983</u>

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department Equipment Depreciation

	Total	G&A	Equipment Depr
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Total			
Expenditures Per Financial Statement	0		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Equipment Depr	2,481,983	0	2,481,983
Functional Cost			
	2,481,983	0	2,481,983
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	2,481,983	0	2,481,983
Allocation Step 2			
2nd Allocation	0	0	0
Total For Equipment Depreciation			
Schedule .3 Total	2,481,983	0	2,481,983

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Equipment Depreciation

Activity - Equipment Depr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Treasurer 101-253	1,753	0.070629	1,753		1,753		1,753
Facilities Mgmt 101-265-2601	9,585	0.386183	9,585		9,585		9,585
Building & Grounds	88,789	3.577341	88,789		88,789		88,789
Central Services	1,081	0.043554	1,081		1,081		1,081
Fleet Services	65,496	2.638858	65,496		65,496		65,496
Information Technology	2,288,311	92.196884	2,288,311		2,288,311		2,288,311
I.T. Fiscal/HR/Phone System	26,968	1.086551	26,968		26,968		26,968
Schedule .4 Total for Equipment Depr	2,481,983	100.000000	2,481,983		2,481,983	0	2,481,983

Allocation Basis: Dollar amount of depreciation by benefiting department

Allocation Source: Depreciation schedule

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Equipment Depreciation

Receiving Department	Total	Equipment Depr
Treasurer 101-253	1,753	1,753
Facilities Mgmt 101-265-2601	9,585	9,585
Building & Grounds	88,789	88,789
Central Services	1,081	1,081
Fleet Services	65,496	65,496
Information Technology	2,288,311	2,288,311
I.T. Fiscal/HR/Phone System	26,968	26,968
Direct Bill	0	0
Total	2,481,983	2,481,983

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department Fiscal Services 101-191

The Kent County Fiscal Services Department provides a broad range of accounting services to County departments. In addition, the cost of the County's Annual Audit has been added to this schedule for more appropriate allocation. The cost of this department has been separated into the following activities based on the assigned responsibilities of the individuals within this department.

- **Accounting** - The Fiscal Services Department is responsible for the cash disbursement preparation, including vouching, editing, account code review, and invoice entry to the computer system. The appropriate accounting system produces budget reports based on invoice data entered. These services are necessary to the operation for all County departments including those that are federally financed. Costs for these services are allocated based on the number of general ledger accounting transactions generated by Fiscal Services.
- **Payroll** - This function identifies the cost of payroll processing. The responsibilities include editing, balancing, withholdings processing, and master file maintenance. Payroll processing costs are allocated to all departments based on the number of FTE employees.
- **Budgeting** - This function identifies the cost associated with preparing the County budget and monitoring department budgets to help insure actual revenue and expenses are within budget limits. Costs identified in this function are allocated to benefiting County departments based on the number of budgeted object line items by department.
- **Division Administration** - this function identifies the costs of providing administrative support to departments included in the Finance Division. The basis of allocation is the dollar amount of wages by supervised department.
- **Audit Services** - this activity includes the costs associated with the County wide audit. The basis of allocation is the number of accounting transactions 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.

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department Fiscal Services 101-191

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,187,792			2,187,792
Deductions:				
Financial Fees	0			
Total Deductions:	<u>0</u>			0
Cost Adjustments:				
Reimbursement	-2,586			
Total Departmental Cost Adjustments:	<u>-2,586</u>			-2,586
Inbound Costs:				
Building Depreciation	15,671		15,671	
Fiscal Services 101-191		9,798	9,798	
Administrator 101-172		23,964	23,964	
Human Resources		16,607	16,607	
Purchasing 101-233		1,369	1,369	
Treasurer 101-253		2,849	2,849	
Building & Grounds		90,090	90,090	
Central Services		12,889	12,889	
Fleet Services		70	70	
Information Technology		111,275	111,275	
I.T. Fiscal/HR/Phone System		13,490	13,490	
Total Allocated Additions:	<u>15,671</u>	<u>282,401</u>	298,072	298,072
Total To Be Allocated:	<u>2,200,877</u>	<u>282,401</u>	<u>2,483,278</u>	

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department Fiscal Services 101-191

	Total	G&A	Accounting	Payroll	Budgeting
Wages & Benefits					
SALARIES & WAGES	1,431,921	3,308	773,577	260,600	305,109
FRINGE BENEFITS	565,890	1,302	305,693	102,992	120,591
Other Expense & Cost					
Postage	11,768	27	6,357	2,142	2,508
Office Supplies	2,053	5	1,109	374	437
Contract Services	18,295	42	9,882	3,330	3,899
Operating Expenses	20,618	47	11,138	3,752	4,394
Insurance	7,901	18	4,268	1,438	1,684
Maint Software	5,646	13	3,050	1,028	1,203
Expendable Equip	5,600	13	3,026	1,019	1,193
*Financial Fees	0	0	0	0	0
Annual Audit	118,100	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,187,792				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Reimbursement	(2,586)	(1,326)	0	(1,260)	0
Functional Cost					
Functional Cost	2,185,206	3,449	1,118,100	375,415	441,018
Allocation Step 1					
Inbound - All Others	15,671	36	8,465	2,852	3,339
Reallocate Admin Costs		(3,485)	1,787	600	705
Unallocated Costs	0	0	0	0	0
1st Allocation	2,200,877	0	1,128,352	378,867	445,062
Allocation Step 2					
Inbound - All Others	282,401	649	152,554	51,397	60,179
Reallocate Admin Costs		(649)	333	112	131
Unallocated Costs	0	0	0	0	0
2nd Allocation	282,401	0	152,887	51,509	60,311
Total For Fiscal Services 101-191					
Schedule .3 Total	2,483,278	0	1,281,239	430,376	505,373

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department Fiscal Services 101-191

	Division Admin	Audit Services
Wages & Benefits		
SALARIES & WAGES	89,327	0
FRINGE BENEFITS	35,312	0
Other Expense & Cost		
Postage	734	0
Office Supplies	128	0
Contract Services	1,142	0
Operating Expenses	1,287	0
Insurance	493	0
Maint Software	352	0
Expendable Equip	349	0
*Financial Fees	0	0
Annual Audit	0	118,100
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
Reimbursement	0	0
Functional Cost		
	129,124	118,100
Allocation Step 1		
Inbound - All Others	978	0
Reallocate Admin Costs	206	187
Unallocated Costs	0	0
1st Allocation	130,308	118,287
Allocation Step 2		
Inbound - All Others	17,621	0
Reallocate Admin Costs	38	35
Unallocated Costs	0	0
2nd Allocation	17,660	35
Total For Fiscal Services 101-191		
Schedule .3 Total	147,968	118,322

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services 101-191

Activity - Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	1,223	0.294502	3,323		3,323		3,323
Administrator 101-172	2,871	0.691344	7,801		7,801	1,060	8,861
Human Resources	1,824	0.439224	4,956		4,956	673	5,629
Purchasing 101-233	826	0.198903	2,244		2,244	305	2,549
Treasurer 101-253	1,359	0.327251	3,693		3,693	502	4,194
Facilities Mgmt 101-265-2601	1,778	0.428147	4,831		4,831	656	5,487
Building & Grounds	11,749	2.829189	31,923		31,923	4,338	36,261
Central Services	1,787	0.430314	4,855		4,855	660	5,515
Fleet Services	2,499	0.601766	6,790		6,790	923	7,713
Information Technology	7,649	1.841899	20,783		20,783	2,824	23,607
Commissioners	1,363	0.328214	3,703		3,703	503	4,207
Circuit Court	37,198	8.957373	101,071		101,071	13,735	114,806
Circuit Court Svcs	1,598	0.384802	4,342		4,342	590	4,932
District Court	2,551	0.614287	6,931		6,931	942	7,873
Law Library	29	0.006983	79		79	11	89
Probate Court	3,205	0.771772	8,708		8,708	1,183	9,892
Cir Ct Referee	706	0.170007	1,918		1,918	261	2,179
Probation CC	243	0.058515	660		660	90	750
F.O.C.	4,240	1.021003	11,521		11,521	1,566	13,086
Elections	704	0.169525	1,913		1,913	260	2,173
COMIT	12	0.002890	33		33	4	37
County Clerk	1,170	0.281739	3,179		3,179	432	3,611
Concealed Pistol	729	0.175545	1,981		1,981	269	2,250
Clerk Circuit Ct	1,695	0.408160	4,605		4,605	626	5,231
Equalization	1,355	0.326287	3,682		3,682	500	4,182
Prosecutor	7,074	1.703437	19,221		19,221	2,612	21,833
Pros Atty CRP	1,892	0.455598	5,141		5,141	699	5,839
Pros Atty IV-E	839	0.202033	2,280		2,280	310	2,589
Pros Atty CVR	1,128	0.271625	3,065		3,065	416	3,481
Reg of Deeds	1,164	0.280294	3,163		3,163	430	3,592
Co-op Extension	614	0.147853	1,668		1,668	227	1,895
KCH Boiler Plant	1,118	0.269217	3,038		3,038	413	3,451
Drain Commissioner	1,154	0.277886	3,136		3,136	426	3,562
Sheriff	11,765	2.833042	31,967		31,967	4,344	36,311
SRO 279-301-3027	1,343	0.323398	3,649		3,649	496	4,145
CP 279-301-3030	523	0.125940	1,421		1,421	193	1,614
CP 279-301-3031	477	0.114863	1,296		1,296	176	1,472
CP 279-301-3032	548	0.131960	1,489		1,489	202	1,691
CP 279-301-3033	611	0.147130	1,660		1,660	226	1,886
Traffic & Safety	32	0.007706	87		87	12	99
Emergency Mgmt	946	0.227799	2,570		2,570	349	2,920
Marine	585	0.140869	1,590		1,590	216	1,805
Twp Law Enf	1,682	0.405030	4,570		4,570	621	5,191
Twp Law Enf EP	1,047	0.252120	2,845		2,845	387	3,231
Twp Law Enf CS	579	0.139425	1,573		1,573	214	1,787
2nd Road Patrol	916	0.220575	2,489		2,489	338	2,827
E-911	2,187	0.526635	5,942		5,942	807	6,750
Dispatch 261-325	169	0.040696	459		459	62	522
Jail	10,682	2.572253	29,024		29,024	3,944	32,968
MDOT Road Crew	208	0.050087	565		565	77	642
RC Inmate Crew	694	0.167117	1,886		1,886	256	2,142
DPW Corr Deputies	17	0.004094	46		46	6	52

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services 101-191

Activity - Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Animal Control	470	0.113177	1,277		1,277	174	1,451
Health Prev Prog	150	0.036120	408		408	55	463
Medical Examiner	948	0.228281	2,576		2,576	350	2,926
Mental Health	12	0.002890	33		33	4	37
Human Services	772	0.185900	2,098		2,098	285	2,383
Guardianship	3,997	0.962488	10,860		10,860	1,476	12,336
Zoo	17	0.004094	46		46	6	52
Fire Prevention	322	0.077538	875		875	119	994
Parks & Rec	27,306	6.575354	74,193		74,193	10,083	84,276
Health	69,372	16.704953	188,491		188,491	25,620	214,111
H-COVID	5,559	1.338621	15,104		15,104	2,053	17,157
H-Animal Shelter	3,060	0.736856	8,314		8,314	1,130	9,444
Lodging Tax	611	0.147130	1,660		1,660	226	1,886
Early Childhood Mil	297	0.071518	807		807	110	917
Corr/Det Fac.	69	0.016615	187		187	25	213
Senior Millage	374	0.090060	1,016		1,016	138	1,154
ID 251-284	1,460	0.351572	3,967		3,967	539	4,506
ID 260-283	3,705	0.892173	10,067		10,067	1,368	11,435
ID 260-284	837	0.201552	2,274		2,274	309	2,583
ID 260-286	471	0.113418	1,280		1,280	174	1,454
ROD Automation	1,285	0.309431	3,491		3,491	474	3,966
Zoo/Museum Millage	202	0.048642	549		549	75	623
Sh Narcotics Shr	880	0.211906	2,391		2,391	325	2,716
Sh Narcotics Fed	26	0.006261	71		71	10	80
283-694 CDBG Admin	574	0.138221	1,560		1,560	212	1,772
283-691 HOME	213	0.051291	579		579	79	657
283-694 CDBG HR	478	0.115104	1,299		1,299	176	1,475
283-694 CDBG LGA	164	0.039492	446		446	61	506
283-694-CDBG CF	831	0.200107	2,258		2,258	307	2,565
283-695 6950 COC	228	0.054903	620		620	84	704
283-695 6951 COC	225	0.054181	611		611	83	694
283-695-7100 CF	355	0.085485	965		965	131	1,096
283-696-XXXX ESG	795	0.191438	2,160		2,160	294	2,454
283-697-XXXX HOME	587	0.141351	1,595		1,595	217	1,812
Housing Commissn	22,834	5.498485	62,042		62,042	8,431	70,474
Community Action	26,702	6.429910	72,552		72,552	9,859	82,411
CC Juve AD	48	0.011559	130		130	18	148
CC Milk Meal	554	0.133405	1,505		1,505	205	1,710
CCF State Inst.	37	0.008910	101		101	14	114
CCF IHC ASO	931	0.224187	2,530		2,530	344	2,873
CCF IHC CP	6,403	1.541859	17,398		17,398	2,364	19,762
CCF IHC YDIP	88	0.021191	239		239	32	272
CCF IHC CASA	91	0.021913	247		247	34	281
CCF IC ICP	603	0.145204	1,638		1,638	223	1,861
CCF IC ICPO	172	0.041418	467		467	63	531
CCF FFC FFCP	278	0.066943	755		755	103	858
CCF FFC FFCPO	401	0.096562	1,090		1,090	148	1,238
CCF FFC FFCPPRC	296	0.071278	804		804	109	914
CCF JD Juve Det	3,585	0.863277	9,741		9,741	1,324	11,064
CCF JD Fac Mgmt	2,197	0.529043	5,969		5,969	811	6,781
CCF DHHS	476	0.114622	1,293		1,293	176	1,469
Veteran's Millage	2,803	0.674970	7,616		7,616	1,035	8,651

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services 101-191

Activity - Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
SP Comm. Correct	1,130	0.272107	3,070		3,070	417	3,488
SP Remonum.	97	0.023358	264		264	36	299
SP Ag Preservation	315	0.075853	856		856	116	972
KCBA Debt Service	127	0.030582	345		345	47	392
DPW Resource Rec	815	0.196254	2,214		2,214	301	2,515
DPW Act 451	33	0.007946	90		90	12	102
DPW Admin & Fin	1,826	0.439705	4,961		4,961	674	5,636
DPW NK Landfill	1,703	0.410087	4,627		4,627	629	5,256
DPW LTE	96	0.023117	261		261	35	296
DPW SK Landfill	4,884	1.176080	13,270		13,270	1,803	15,074
DPW WTE	4,010	0.965618	10,896		10,896	1,481	12,376
DPW Mat. Recycle	4,716	1.135625	12,814		12,814	1,741	14,555
DPW NK Transfer	4,288	1.032561	11,651		11,651	1,583	13,234
DPW Sparta LF	669	0.161097	1,818		1,818	247	2,065
DPW Kentwood LF	1,429	0.344107	3,883		3,883	528	4,410
DPW Ordinance	190	0.045752	516		516	70	586
DPW HHW	1,621	0.390341	4,404		4,404	598	5,003
Delinquent Tax	1,325	0.319063	3,600		3,600	489	4,089
Motor Pool	484	0.116548	1,315		1,315	179	1,494
Office Equipment	442	0.106435	1,201		1,201	163	1,364
Risk Managment	2,391	0.575759	6,497		6,497	883	7,379
Drain Revolving	6,427	1.547638	17,463		17,463	2,373	19,836
Lake Level Revol	520	0.125217	1,413		1,413	192	1,605
Drain Debt Serv	116	0.027933	315		315	43	358
Coronavirus Relief Fund	2,366	0.569739	6,429		6,429	874	7,302
CERA Payments	36,567	8.805427	99,356		99,356	13,502	112,858
Non Allocated	1,183	0.284869	3,214		3,214	437	3,651
Schedule .4 Total for Accounting	415,278	100.000000	1,128,352		1,128,352	152,887	1,281,239

Allocation Basis: General accounting transactions by department

Allocation Source: Detail transaction history

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services 101-191

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	17.10	0.981642	3,719		3,719		3,719
Administrator 101-172	14.28	0.819757	3,106		3,106	426	3,532
Human Resources	14.34	0.823201	3,119		3,119	428	3,547
Purchasing 101-233	6.04	0.346732	1,314		1,314	180	1,494
Treasurer 101-253	11.89	0.682557	2,586		2,586	355	2,941
Facilities Mgmt 101-265-2601	3.05	0.175088	663		663	91	754
Building & Grounds	46.00	2.640673	10,005		10,005	1,374	11,378
Central Services	6.95	0.398971	1,512		1,512	208	1,719
Fleet Services	4.03	0.231346	876		876	120	997
Information Technology	34.37	1.973042	7,475		7,475	1,026	8,502
Commissioners	22.86	1.312300	4,972		4,972	683	5,655
Circuit Court	87.65	5.031631	19,063		19,063	2,617	21,681
Circuit Court Svcs	22.13	1.270393	4,813		4,813	661	5,474
District Court	31.32	1.797954	6,812		6,812	935	7,747
Probate Court	16.40	0.941457	3,567		3,567	490	4,057
Cir Ct Referee	14.82	0.850756	3,223		3,223	442	3,666
F.O.C.	94.01	5.396732	20,446		20,446	2,807	23,254
Elections	2.04	0.117108	444		444	61	505
County Clerk	7.57	0.434563	1,646		1,646	226	1,872
Concealed Pistol	1.00	0.057406	217		217	30	247
Clerk Circuit Ct	23.22	1.332966	5,050		5,050	693	5,744
Equalization	14.16	0.812868	3,080		3,080	423	3,502
Prosecutor	39.79	2.284182	8,654		8,654	1,188	9,842
Pros Atty CRP	17.77	1.020104	3,865		3,865	531	4,395
Pros Atty IV-E	7.88	0.452359	1,714		1,714	235	1,949
Pros Atty CVR	9.54	0.547653	2,075		2,075	285	2,360
Reg of Deeds	5.44	0.312288	1,183		1,183	162	1,346
Co-op Extension	1.00	0.057406	217		217	30	247
KCH Boiler Plant	0.05	0.002870	11		11	1	12
Drain Commissioner	4.60	0.264067	1,000		1,000	137	1,138
Sheriff	166.06	9.532830	36,117		36,117	4,959	41,076
SRO 279-301-3027	13.82	0.793350	3,006		3,006	413	3,418
CP 279-301-3030	1.00	0.057406	217		217	30	247
CP 279-301-3031	1.00	0.057406	217		217	30	247
CP 279-301-3032	1.00	0.057406	217		217	30	247
CP 279-301-3033	1.67	0.095868	363		363	50	413
Emergency Mgmt	1.39	0.079794	302		302	42	344
Marine	1.89	0.108497	411		411	56	467
Twp Law Enf	40.60	2.330681	8,830		8,830	1,212	10,043
Twp Law Enf EP	12.97	0.744555	2,821		2,821	387	3,208
Twp Law Enf CS	1.00	0.057406	217		217	30	247
2nd Road Patrol	2.89	0.165903	629		629	86	715
E-911	61.82	3.548835	13,445		13,445	1,846	15,291
Jail	278.23	15.972058	60,513		60,513	8,312	68,825
RC Inmate Crew	1.00	0.057406	217		217	30	247
Animal Control	3.24	0.185995	705		705	97	801
Medical Examiner	3.59	0.206087	781		781	107	888
Human Services	3.00	0.172218	652		652	90	742
Parks & Rec	62.42	3.583279	13,576		13,576	1,864	15,440
Health	220.68	12.668343	47,996		47,996	6,590	54,586
H-COVID	6.10	0.350176	1,327		1,327	182	1,509
H-Animal Shelter	21.04	1.207821	4,576		4,576	628	5,204

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services 101-191

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Lodging Tax	1.00	0.057406	217		217	30	247
ID 251-284	1.44	0.082665	313		313	43	356
ID 260-283	0.77	0.044203	167		167	23	190
ID 260-284	3.13	0.179681	681		681	93	774
ID 260-286	0.17	0.009759	37		37	5	42
ROD Automation	1.25	0.071757	272		272	37	309
Sh Narcotics Shr	1.00	0.057406	217		217	30	247
283-694 CDBG Admin	0.77	0.044203	167		167	23	190
283-691 HOME	0.03	0.001722	7		7	1	7
283-694 CDBG HR	0.50	0.028703	109		109	15	124
283-694-CDBG CF	1.26	0.072331	274		274	38	312
283-695 6950 COC	0.03	0.001722	7		7	1	7
283-695 6951 COC	0.01	0.000574	2		2	0	2
283-695-7100 CF	0.02	0.001148	4		4	1	5
283-696-XXXX ESG	0.22	0.012629	48		48	7	54
283-697-XXXX HOME	0.35	0.020092	76		76	10	87
Housing Commissn	4.22	0.242253	918		918	126	1,044
Community Action	26.98	1.548812	5,868		5,868	806	6,674
CCF IHC ASO	4.98	0.285882	1,083		1,083	149	1,232
CCF IHC CP	56.73	3.256639	12,338		12,338	1,694	14,032
CCF JD Juve Det	72.41	4.156764	15,749		15,749	2,162	17,911
CCF JD Fac Mgmt	4.92	0.282437	1,070		1,070	147	1,217
Veteran's Millage	8.25	0.473599	1,794		1,794	246	2,041
SP Comm. Correct	2.00	0.114812	435		435	60	495
SP Ag Preservation	0.50	0.028703	109		109	15	124
DPW Resource Rec	1.45	0.083239	315		315	43	359
DPW Admin & Fin	8.46	0.485654	1,840		1,840	253	2,093
DPW NK Landfill	1.47	0.084387	320		320	44	364
DPW SK Landfill	14.20	0.815164	3,088		3,088	424	3,512
DPW WTE	6.30	0.361657	1,370		1,370	188	1,558
DPW Mat. Recycle	12.13	0.696334	2,638		2,638	362	3,000
DPW NK Transfer	7.96	0.456951	1,731		1,731	238	1,969
DPW Sparta LF	0.49	0.028129	107		107	15	121
DPW Kentwood LF	1.47	0.084387	320		320	44	364
DPW HHW	2.16	0.123997	470		470	65	534
Risk Managment	1.00	0.057406	217		217	30	247
Coronavirus Relief Fund	4.24	0.243401	922		922	127	1,049
Schedule .4 Total for Payroll	1,741.98	100.000000	378,867		378,867	51,509	430,376

Allocation Basis: Average number of FTE employees by department
Allocation Source: Employee summary report

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services 101-191

Activity - Budgeting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	36	0.536353	2,387		2,387		2,387
Administrator 101-172	88	1.311085	5,835		5,835	795	6,630
Human Resources	48	0.715137	3,183		3,183	434	3,616
Purchasing 101-233	29	0.432062	1,923		1,923	262	2,185
Treasurer 101-253	52	0.774732	3,448		3,448	470	3,918
Facilities Mgmt 101-265-2601	90	1.340882	5,968		5,968	813	6,781
Building & Grounds	249	3.709774	16,511		16,511	2,249	18,760
Central Services	39	0.581049	2,586		2,586	352	2,938
Fleet Services	39	0.581049	2,586		2,586	352	2,938
Information Technology	244	3.635280	16,179		16,179	2,204	18,384
Commissioners	32	0.476758	2,122		2,122	289	2,411
Circuit Court	117	1.743147	7,758		7,758	1,057	8,815
Circuit Court Svcs	35	0.521454	2,321		2,321	316	2,637
District Court	97	1.445173	6,432		6,432	876	7,308
Law Library	2	0.029797	133		133	18	151
Probate Court	47	0.700238	3,116		3,116	425	3,541
Cir Ct Referee	21	0.312872	1,392		1,392	190	1,582
Probation CC	9	0.134088	597		597	81	678
F.O.C.	165	2.458284	10,941		10,941	1,491	12,431
Elections	30	0.446961	1,989		1,989	271	2,260
COMIT	2	0.029797	133		133	18	151
County Clerk	33	0.491657	2,188		2,188	298	2,486
Concealed Pistol	26	0.387366	1,724		1,724	235	1,959
Clerk Circuit Ct	37	0.551251	2,453		2,453	334	2,788
Equalization	47	0.700238	3,116		3,116	425	3,541
Prosecutor	47	0.700238	3,116		3,116	425	3,541
Pros Atty CRP	68	1.013111	4,509		4,509	614	5,123
Pros Atty IV-E	58	0.864124	3,846		3,846	524	4,370
Pros Atty CVR	60	0.893921	3,979		3,979	542	4,520
Reg of Deeds	26	0.387366	1,724		1,724	235	1,959
Co-op Extension	21	0.312872	1,392		1,392	190	1,582
KCH Boiler Plant	25	0.372467	1,658		1,658	226	1,884
Drain Commissioner	45	0.670441	2,984		2,984	406	3,390
Sheriff	174	2.592372	11,538		11,538	1,572	13,109
SRO 279-301-3027	24	0.357569	1,591		1,591	217	1,808
CP 279-301-3030	19	0.283075	1,260		1,260	172	1,431
CP 279-301-3031	18	0.268176	1,194		1,194	163	1,356
CP 279-301-3032	19	0.283075	1,260		1,260	172	1,431
CP 279-301-3033	23	0.342670	1,525		1,525	208	1,733
Traffic & Safety	12	0.178784	796		796	108	904
Emergency Mgmt	62	0.923719	4,111		4,111	560	4,671
Marine	20	0.297974	1,326		1,326	181	1,507
Twp Law Enf	31	0.461859	2,056		2,056	280	2,336
Twp Law Enf EP	25	0.372467	1,658		1,658	226	1,884
Twp Law Enf CS	20	0.297974	1,326		1,326	181	1,507
2nd Road Patrol	50	0.744934	3,315		3,315	452	3,767
E-911	32	0.476758	2,122		2,122	289	2,411
Dispatch 261-325	8	0.119190	530		530	72	603
Jail	118	1.758045	7,824		7,824	1,066	8,890
MDOT Road Crew	17	0.253278	1,127		1,127	154	1,281
RC Inmate Crew	19	0.283075	1,260		1,260	172	1,431
Animal Control	30	0.446961	1,989		1,989	271	2,260

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services 101-191

Activity - Budgeting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Health Prev Prog	3	0.044696	199		199	27	226
Medical Examiner	33	0.491657	2,188		2,188	298	2,486
Mental Health	1	0.014899	66		66	9	75
Human Services	7	0.104291	464		464	63	527
Guardianship	15	0.223480	995		995	135	1,130
Zoo	7	0.104291	464		464	63	527
Fire Prevention	15	0.223480	995		995	135	1,130
Parks & Rec	682	10.160905	45,222		45,222	6,166	51,389
Health	312	4.648391	20,688		20,688	2,819	23,507
H-COVID	95	1.415375	6,299		6,299	858	7,157
H-Animal Shelter	59	0.879023	3,912		3,912	533	4,445
Lodging Tax	25	0.372467	1,658		1,658	226	1,884
Early Childhood Mil	12	0.178784	796		796	108	904
Corr/Det Fac.	8	0.119190	530		530	72	603
Senior Millage	13	0.193683	862		862	117	979
ID 251-284	33	0.491657	2,188		2,188	298	2,486
ID 260-283	32	0.476758	2,122		2,122	289	2,411
ID 260-284	23	0.342670	1,525		1,525	208	1,733
ID 260-286	21	0.312872	1,392		1,392	190	1,582
ROD Automation	35	0.521454	2,321		2,321	316	2,637
Zoo/Museum Millage	14	0.208582	928		928	126	1,055
Sh Narcotics Shr	35	0.521454	2,321		2,321	316	2,637
Sh Narcotics Fed	3	0.044696	199		199	27	226
283-694 CDBG Admin	44	0.655542	2,918		2,918	397	3,315
283-691 HOME	25	0.372467	1,658		1,658	226	1,884
283-694 CDBG HR	27	0.402265	1,790		1,790	244	2,034
283-694 CDBG LGA	2	0.029797	133		133	18	151
283-694-CDBG CF	32	0.476758	2,122		2,122	289	2,411
283-695 6950 COC	19	0.283075	1,260		1,260	172	1,431
283-695 6951 COC	19	0.283075	1,260		1,260	172	1,431
283-695-7100 CF	19	0.283075	1,260		1,260	172	1,431
283-696-XXXX ESG	37	0.551251	2,453		2,453	334	2,788
283-697-XXXX HOME	68	1.013111	4,509		4,509	614	5,123
Housing Commissn	72	1.072706	4,774		4,774	650	5,425
Community Action	156	2.324195	10,344		10,344	1,409	11,753
CC Juve AD	3	0.044696	199		199	27	226
CC Milk Meal	6	0.089392	398		398	54	452
CCF State Inst.	3	0.044696	199		199	27	226
CCF IHC ASO	26	0.387366	1,724		1,724	235	1,959
CCF IHC CP	47	0.700238	3,116		3,116	425	3,541
CCF IHC YDIP	4	0.059595	265		265	36	301
CCF IHC CASA	5	0.074493	332		332	45	377
CCF IC ICP	9	0.134088	597		597	81	678
CCF IC ICPO	4	0.059595	265		265	36	301
CCF FFC FFCP	4	0.059595	265		265	36	301
CCF FFC FFCPO	5	0.074493	332		332	45	377
CCF FFC FFCPPRC	4	0.059595	265		265	36	301
CCF JD Juve Det	46	0.685340	3,050		3,050	416	3,466
CCF JD Fac Mgmt	33	0.491657	2,188		2,188	298	2,486
CCF DHHS	16	0.238379	1,061		1,061	145	1,205
Veteran's Millage	55	0.819428	3,647		3,647	497	4,144
SP Comm. Correct	69	1.028010	4,575		4,575	623	5,199

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services 101-191

Activity - Budgeting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
SP Remonum.	4	0.059595	265		265	36	301
SP Ag Preservation	15	0.223480	995		995	135	1,130
KCBA Debt Service	32	0.476758	2,122		2,122	289	2,411
DPW Resource Rec	58	0.864124	3,846		3,846	524	4,370
DPW Act 451	4	0.059595	265		265	36	301
DPW Admin & Fin	59	0.879023	3,912		3,912	533	4,445
DPW NK Landfill	53	0.789631	3,514		3,514	479	3,993
DPW LTE	10	0.148987	663		663	90	753
DPW SK Landfill	86	1.281287	5,703		5,703	777	6,479
DPW WTE	77	1.147199	5,106		5,106	696	5,801
DPW Mat. Recycle	80	1.191895	5,305		5,305	723	6,027
DPW NK Transfer	63	0.938617	4,177		4,177	569	4,747
DPW Sparta LF	29	0.432062	1,923		1,923	262	2,185
DPW Kentwood LF	56	0.834327	3,713		3,713	506	4,219
DPW Ordinance	14	0.208582	928		928	126	1,055
DPW HHW	42	0.625745	2,785		2,785	379	3,164
Delinquent Tax	107	1.594160	7,095		7,095	967	8,062
Motor Pool	7	0.104291	464		464	63	527
Office Equipment	110	1.638856	7,294		7,294	994	8,288
Risk Managment	58	0.864124	3,846		3,846	524	4,370
Drain Revolving	515	7.672825	34,149		34,149	4,652	38,801
Lake Level Revol	59	0.879023	3,912		3,912	533	4,445
Drain Debt Serv	13	0.193683	862		862	117	979
Coronavirus Relief Fund	131	1.951728	8,686		8,686	1,183	9,870
Non Allocated	3	0.044696	199		199	27	226
Schedule .4 Total for Budgeting	6,712	100.000000	445,062		445,062	60,311	505,373

Allocation Basis: Number of budgeted object line items by department
Allocation Source: Trail Balance

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services 101-191

Activity - Division Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Purchasing 101-233	58,333	65.302764	85,095		85,095	11,533	96,627
Central Services	11,686	13.082271	17,047		17,047	2,310	19,358
Fleet Services	11,686	13.082271	17,047		17,047	2,310	19,358
Risk Managment	7,622	8.532694	11,119		11,119	1,507	12,626
Schedule .4 Total for Division Admin	89,327	100.000000	130,308		130,308	17,660	147,968

Allocation Basis: Dollar amount of admin wages by benefiting department

Allocation Source: General Ledger

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services 101-191

Activity - Audit Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	1,377	0.311609	369		369		369
Administrator 101-172	2,874	0.650373	769		769	0	770
Human Resources	1,843	0.417063	493		493	0	493
Purchasing 101-233	826	0.186920	221		221	0	221
Treasurer 101-253	3,273	0.740665	876		876	0	876
Facilities Mgmt 101-265-2601	1,819	0.411632	487		487	0	487
Building & Grounds	12,096	2.737271	3,238		3,238	1	3,239
Central Services	1,940	0.439013	519		519	0	519
Fleet Services	2,499	0.565513	669		669	0	669
Information Technology	7,831	1.772120	2,096		2,096	1	2,097
Commissioners	1,384	0.313193	370		370	0	371
Circuit Court	37,685	8.527947	10,087		10,087	3	10,090
Circuit Court Svcs	1,639	0.370898	439		439	0	439
District Court	2,835	0.641548	759		759	0	759
Law Library	31	0.007015	8		8		8
Probate Court	4,416	0.999321	1,182		1,182	0	1,182
Cir Ct Referee	706	0.159765	189		189	0	189
Probation CC	246	0.055669	66		66	0	66
F.O.C.	4,571	1.034397	1,224		1,224	0	1,224
Elections	751	0.169948	201		201	0	201
COMIT	15	0.003394	4		4		4
County Clerk	2,214	0.501018	593		593	0	593
Concealed Pistol	984	0.222675	263		263	0	263
Clerk Circuit Ct	1,781	0.403032	477		477	0	477
Equalization	1,475	0.333786	395		395	0	395
Prosecutor	7,105	1.607830	1,902		1,902	1	1,902
Pros Atty CRP	1,959	0.443313	524		524	0	525
Pros Atty IV-E	865	0.195746	232		232	0	232
Pros Atty CVR	1,138	0.257524	305		305	0	305
Reg of Deeds	1,981	0.448291	530		530	0	530
Co-op Extension	614	0.138945	164		164	0	164
KCH Boiler Plant	1,286	0.291016	344		344	0	344
Drain Commissioner	1,223	0.276759	327		327	0	327
Sheriff	12,434	2.813759	3,328		3,328	1	3,329
SRO 279-301-3027	1,678	0.379724	449		449	0	449
CP 279-301-3030	547	0.123784	146		146	0	146
CP 279-301-3031	523	0.118353	140		140	0	140
CP 279-301-3032	572	0.129441	153		153	0	153
CP 279-301-3033	633	0.143245	169		169	0	169
Traffic & Safety	40	0.009052	11		11		11
Emergency Mgmt	1,028	0.232632	275		275	0	275
Marine	591	0.133741	158		158	0	158
Twp Law Enf	1,848	0.418194	495		495	0	495
Twp Law Enf EP	1,122	0.253904	300		300	0	300
Twp Law Enf CS	603	0.136456	161		161	0	161
2nd Road Patrol	927	0.209776	248		248	0	248
E-911	2,234	0.505544	598		598	0	598
Dispatch 261-325	1,487	0.336501	398		398	0	398
Jail	11,289	2.554650	3,022		3,022	1	3,023
MDOT Road Crew	230	0.052048	62		62	0	62
RC Inmate Crew	718	0.162480	192		192	0	192
DPW Corr Deputies	17	0.003847	5		5		5

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services 101-191

Activity - Audit Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Animal Control	470	0.106359	126		126	0	126
Health Prev Prog	153	0.034623	41		41		41
Medical Examiner	1,007	0.227880	270		270	0	270
Mental Health	12	0.002716	3		3		3
Human Services	772	0.174700	207		207	0	207
Guardianship	4,014	0.908350	1,074		1,074	0	1,075
Zoo	17	0.003847	5		5		5
Fire Prevention	365	0.082598	98		98	0	98
Parks & Rec	27,719	6.272686	7,420		7,420	2	7,422
Health	72,364	16.375652	19,370		19,370	8	19,378
H-COVID	6,050	1.369088	1,619		1,619	0	1,620
H-Animal Shelter	3,480	0.787508	932		932	0	932
Lodging Tax	1,963	0.444218	525		525	0	526
Early Childhood Mil	761	0.172211	204		204	0	204
Corr/Det Fac.	541	0.122426	145		145	0	145
Senior Millage	845	0.191220	226		226	0	226
ID 251-284	1,461	0.330618	391		391	0	391
ID 260-283	3,705	0.838425	992		992	0	992
ID 260-284	837	0.189409	224		224	0	224
ID 260-286	471	0.106585	126		126	0	126
ROD Automation	1,551	0.350984	415		415	0	415
Zoo/Museum Millage	1,144	0.258882	306		306	0	306
Sh Narcotics Shr	897	0.202987	240		240	0	240
Sh Narcotics Fed	26	0.005884	7		7		7
283-694 CDBG Admin	611	0.138267	164		164	0	164
283-691 HOME	257	0.058158	69		69	0	69
283-694 CDBG HR	549	0.124236	147		147	0	147
283-694 CDBG LGA	243	0.054990	65		65	0	65
283-694-CDBG CF	873	0.197556	234		234	0	234
283-695 6950 COC	242	0.054764	65		65	0	65
283-695 6951 COC	239	0.054085	64		64	0	64
283-695-7100 CF	427	0.096628	114		114	0	114
283-696-XXXX ESG	879	0.198914	235		235	0	235
283-697-XXXX HOME	632	0.143019	169		169	0	169
Housing Commissn	22,843	5.169269	6,115		6,115	2	6,116
Community Action	27,378	6.195519	7,329		7,329	2	7,331
CC Juve AD	49	0.011088	13		13		13
CC Milk Meal	569	0.128762	152		152	0	152
CCF State Inst.	37	0.008373	10		10		10
CCF IHC ASO	937	0.212039	251		251	0	251
CCF IHC CP	6,423	1.453496	1,719		1,719	0	1,720
CCF IHC YDIP	88	0.019914	24		24		24
CCF IHC CASA	93	0.021045	25		25		25
CCF IC ICP	632	0.143019	169		169	0	169
CCF IC ICPO	172	0.038923	46		46		46
CCF FFC FFCP	278	0.062910	74		74	0	74
CCF FFC FFCPO	401	0.090745	107		107	0	107
CCF FFC FFCPPRC	296	0.066983	79		79	0	79
CCF JD Juve Det	3,587	0.811722	960		960	0	960
CCF JD Fac Mgmt	2,198	0.497398	588		588	0	589
CCF DHHS	476	0.107717	127		127	0	127
Veteran's Millage	3,282	0.742702	879		879	0	879

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services 101-191

Activity - Audit Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
SP Comm. Correct	1,154	0.261145	309		309	0	309
SP Remonum.	101	0.022856	27		27		27
SP Ag Preservation	317	0.071736	85		85	0	85
KCBA Debt Service	134	0.030324	36		36		36
DPW Resource Rec	815	0.184431	218		218	0	218
DPW Act 451	33	0.007468	9		9		9
DPW Admin & Fin	1,836	0.415479	491		491	0	492
DPW NK Landfill	1,703	0.385381	456		456	0	456
DPW LTE	108	0.024440	29		29		29
DPW SK Landfill	4,965	1.123557	1,329		1,329	0	1,329
DPW WTE	4,038	0.913781	1,081		1,081	0	1,081
DPW Mat. Recycle	4,720	1.068115	1,263		1,263	0	1,264
DPW NK Transfer	4,376	0.990269	1,171		1,171	0	1,172
DPW Sparta LF	669	0.151392	179		179	0	179
DPW Kentwood LF	1,429	0.323376	383		383	0	383
DPW Ordinance	273	0.061779	73		73	0	73
DPW HHW	1,623	0.367278	434		434	0	435
Delinquent Tax	4,871	1.102286	1,304		1,304	0	1,304
Motor Pool	484	0.109527	130		130	0	130
Office Equipment	451	0.102059	121		121	0	121
Risk Managment	2,566	0.580674	687		687	0	687
Drain Revolving	7,211	1.631817	1,930		1,930	1	1,931
Lake Level Revol	560	0.126726	150		150	0	150
Drain Debt Serv	134	0.030324	36		36		36
Coronavirus Relief Fund	2,404	0.544014	644		644	0	644
CERA Payments	36,605	8.283548	9,798		9,798	3	9,801
Non Allocated	1,201	0.271781	321		321	0	322
Schedule .4 Total for Audit Services	441,900	100.000000	118,287		118,287	35	118,322

Allocation Basis: Total accounting transactions by department

Allocation Source: Detail transaction report

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Fiscal Services 101-191

Receiving Department	Total	Accounting	Payroll	Budgeting	Division Admin
Fiscal Services 101-191	9,798	3,323	3,719	2,387	0
Administrator 101-172	19,793	8,861	3,532	6,630	0
Human Resources	13,286	5,629	3,547	3,616	0
Purchasing 101-233	103,077	2,549	1,494	2,185	96,627
Treasurer 101-253	11,929	4,194	2,941	3,918	0
Facilities Mgmt 101-265-2601	13,510	5,487	754	6,781	0
Building & Grounds	69,639	36,261	11,378	18,760	0
Central Services	30,050	5,515	1,719	2,938	19,358
Fleet Services	31,674	7,713	997	2,938	19,358
Information Technology	52,589	23,607	8,502	18,384	0
Commissioners	12,643	4,207	5,655	2,411	0
Circuit Court	155,392	114,806	21,681	8,815	0
Circuit Court Svcs	13,482	4,932	5,474	2,637	0
District Court	23,688	7,873	7,747	7,308	0
Law Library	248	89	0	151	0
Probate Court	18,672	9,892	4,057	3,541	0
Cir Ct Referee	7,616	2,179	3,666	1,582	0
Probation CC	1,494	750	0	678	0
F.O.C.	49,995	13,086	23,254	12,431	0
Elections	5,139	2,173	505	2,260	0
COMIT	192	37	0	151	0
County Clerk	8,563	3,611	1,872	2,486	0
Concealed Pistol	4,719	2,250	247	1,959	0
Clerk Circuit Ct	14,239	5,231	5,744	2,788	0
Equalization	11,620	4,182	3,502	3,541	0
Prosecutor	37,118	21,833	9,842	3,541	0
Pros Atty CRP	15,883	5,839	4,395	5,123	0
Pros Atty IV-E	9,140	2,589	1,949	4,370	0
Pros Atty CVR	10,666	3,481	2,360	4,520	0
Reg of Deeds	7,427	3,592	1,346	1,959	0
Co-op Extension	3,889	1,895	247	1,582	0
KCH Boiler Plant	5,691	3,451	12	1,884	0
Drain Commissioner	8,417	3,562	1,138	3,390	0
Sheriff	93,825	36,311	41,076	13,109	0
SRO 279-301-3027	9,821	4,145	3,418	1,808	0
CP 279-301-3030	3,439	1,614	247	1,431	0
CP 279-301-3031	3,216	1,472	247	1,356	0
CP 279-301-3032	3,523	1,691	247	1,431	0
CP 279-301-3033	4,201	1,886	413	1,733	0
Traffic & Safety	1,014	99	0	904	0
Emergency Mgmt	8,210	2,920	344	4,671	0
Marine	3,938	1,805	467	1,507	0
Twp Law Enf	18,064	5,191	10,043	2,336	0
Twp Law Enf EP	8,624	3,231	3,208	1,884	0
Twp Law Enf CS	3,703	1,787	247	1,507	0
2nd Road Patrol	7,557	2,827	715	3,767	0
E-911	25,050	6,750	15,291	2,411	0
Dispatch 261-325	1,522	522	0	603	0
Jail	113,706	32,968	68,825	8,890	0
MDOT Road Crew	1,984	642	0	1,281	0
RC Inmate Crew	4,013	2,142	247	1,431	0
DPW Corr Deputies	57	52	0	0	0

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Fiscal Services 101-191**

Receiving Department	Total	Accounting	Payroll	Budgeting	Division Admin
Animal Control	4,638	1,451	801	2,260	0
Health Prev Prog	730	463	0	226	0
Medical Examiner	6,570	2,926	888	2,486	0
Mental Health	116	37	0	75	0
Human Services	3,859	2,383	742	527	0
Guardianship	14,541	12,336	0	1,130	0
Zoo	584	52	0	527	0
Fire Prevention	2,222	994	0	1,130	0
Parks & Rec	158,526	84,276	15,440	51,389	0
Health	311,582	214,111	54,586	23,507	0
H-COVID	27,443	17,157	1,509	7,157	0
H-Animal Shelter	20,025	9,444	5,204	4,445	0
Lodging Tax	4,542	1,886	247	1,884	0
Early Childhood Mil	2,024	917	0	904	0
Corr/Det Fac.	960	213	0	603	0
Senior Millage	2,360	1,154	0	979	0
ID 251-284	7,740	4,506	356	2,486	0
ID 260-283	15,028	11,435	190	2,411	0
ID 260-284	5,314	2,583	774	1,733	0
ID 260-286	3,204	1,454	42	1,582	0
ROD Automation	7,327	3,966	309	2,637	0
Zoo/Museum Millage	1,984	623	0	1,055	0
Sh Narcotics Shr	5,840	2,716	247	2,637	0
Sh Narcotics Fed	313	80	0	226	0
283-694 CDBG Admin	5,441	1,772	190	3,315	0
283-691 HOME	2,617	657	7	1,884	0
283-694 CDBG HR	3,780	1,475	124	2,034	0
283-694 CDBG LGA	722	506	0	151	0
283-694-CDBG CF	5,521	2,565	312	2,411	0
283-695 6950 COC	2,207	704	7	1,431	0
283-695 6951 COC	2,192	694	2	1,431	0
283-695-7100 CF	2,646	1,096	5	1,431	0
283-696-XXXX ESG	5,531	2,454	54	2,788	0
283-697-XXXX HOME	7,191	1,812	87	5,123	0
Housing Commissn	83,058	70,474	1,044	5,425	0
Community Action	108,169	82,411	6,674	11,753	0
CC Juve AD	387	148	0	226	0
CC Milk Meal	2,314	1,710	0	452	0
CCF State Inst.	350	114	0	226	0
CCF IHC ASO	6,315	2,873	1,232	1,959	0
CCF IHC CP	39,055	19,762	14,032	3,541	0
CCF IHC YDIP	596	272	0	301	0
CCF IHC CASA	682	281	0	377	0
CCF IC ICP	2,708	1,861	0	678	0
CCF IC ICPO	878	531	0	301	0
CCF FFC FFCP	1,234	858	0	301	0
CCF FFC FFCPO	1,722	1,238	0	377	0
CCF FFC FFCPPRC	1,294	914	0	301	0
CCF JD Juve Det	33,401	11,064	17,911	3,466	0
CCF JD Fac Mgmt	11,072	6,781	1,217	2,486	0
CCF DHHS	2,802	1,469	0	1,205	0
Veteran's Millage	15,714	8,651	2,041	4,144	0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Fiscal Services 101-191

Receiving Department	Total	Accounting	Payroll	Budgeting	Division Admin
SP Comm. Correct	9,490	3,488	495	5,199	0
SP Remonum.	628	299	0	301	0
SP Ag Preservation	2,311	972	124	1,130	0
KCBA Debt Service	2,839	392	0	2,411	0
DPW Resource Rec	7,462	2,515	359	4,370	0
DPW Act 451	412	102	0	301	0
DPW Admin & Fin	12,665	5,636	2,093	4,445	0
DPW NK Landfill	10,069	5,256	364	3,993	0
DPW LTE	1,079	296	0	753	0
DPW SK Landfill	26,395	15,074	3,512	6,479	0
DPW WTE	20,817	12,376	1,558	5,801	0
DPW Mat. Recycle	24,847	14,555	3,000	6,027	0
DPW NK Transfer	21,121	13,234	1,969	4,747	0
DPW Sparta LF	4,550	2,065	121	2,185	0
DPW Kentwood LF	9,376	4,410	364	4,219	0
DPW Ordinance	1,714	586	0	1,055	0
DPW HHW	9,136	5,003	534	3,164	0
Deliquent Tax	13,455	4,089	0	8,062	0
Motor Pool	2,151	1,494	0	527	0
Office Equipment	9,773	1,364	0	8,288	0
Risk Managment	25,309	7,379	247	4,370	12,626
Drain Revolving	60,568	19,836	0	38,801	0
Lake Level Revol	6,200	1,605	0	4,445	0
Drain Debt Serv	1,373	358	0	979	0
Coronavirus Relief Fund	18,865	7,302	1,049	9,870	0
CERA Payments	122,660	112,858	0	0	0
Non Allocated	4,199	3,651	0	226	0
Direct Bill	0	0	0	0	0
Total	2,483,278	1,281,239	430,376	505,373	147,968

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Fiscal Services 101-191**

Receiving Department	Audit Services
Fiscal Services 101-191	369
Administrator 101-172	770
Human Resources	493
Purchasing 101-233	221
Treasurer 101-253	876
Facilities Mgmt 101-265-2601	487
Building & Grounds	3,239
Central Services	519
Fleet Services	669
Information Technology	2,097
Commissioners	371
Circuit Court	10,090
Circuit Court Svcs	439
District Court	759
Law Library	8
Probate Court	1,182
Cir Ct Referee	189
Probation CC	66
F.O.C.	1,224
Elections	201
COMIT	4
County Clerk	593
Concealed Pistol	263
Clerk Circuit Ct	477
Equalization	395
Prosecutor	1,902
Pros Atty CRP	525
Pros Atty IV-E	232
Pros Atty CVR	305
Reg of Deeds	530
Co-op Extension	164
KCH Boiler Plant	344
Drain Commissioner	327
Sheriff	3,329
SRO 279-301-3027	449
CP 279-301-3030	146
CP 279-301-3031	140
CP 279-301-3032	153
CP 279-301-3033	169
Traffic & Safety	11
Emergency Mgmt	275
Marine	158
Twp Law Enf	495
Twp Law Enf EP	300
Twp Law Enf CS	161
2nd Road Patrol	248
E-911	598
Dispatch 261-325	398
Jail	3,023
MDOT Road Crew	62
RC Inmate Crew	192
DPW Corr Deputies	5

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Fiscal Services 101-191

Receiving Department	Audit Services
Animal Control	126
Health Prev Prog	41
Medical Examiner	270
Mental Health	3
Human Services	207
Guardianship	1,075
Zoo	5
Fire Prevention	98
Parks & Rec	7,422
Health	19,378
H-COVID	1,620
H-Animal Shelter	932
Lodging Tax	526
Early Childhood Mil	204
Corr/Det Fac.	145
Senior Millage	226
ID 251-284	391
ID 260-283	992
ID 260-284	224
ID 260-286	126
ROD Automation	415
Zoo/Museum Millage	306
Sh Narcotics Shr	240
Sh Narcotics Fed	7
283-694 CDBG Admin	164
283-691 HOME	69
283-694 CDBG HR	147
283-694 CDBG LGA	65
283-694-CDBG CF	234
283-695 6950 COC	65
283-695 6951 COC	64
283-695-7100 CF	114
283-696-XXXX ESG	235
283-697-XXXX HOME	169
Housing Commissn	6,116
Community Action	7,331
CC Juve AD	13
CC Milk Meal	152
CCF State Inst.	10
CCF IHC ASO	251
CCF IHC CP	1,720
CCF IHC YDIP	24
CCF IHC CASA	25
CCF IC ICP	169
CCF IC ICPO	46
CCF FFC FFCP	74
CCF FFC FFCPO	107
CCF FFC FFCPPRC	79
CCF JD Juve Det	960
CCF JD Fac Mgmt	589
CCF DHHS	127
Veteran's Millage	879

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Fiscal Services 101-191**

Receiving Department	Audit Services
SP Comm. Correct	309
SP Remonum.	27
SP Ag Preservation	85
KCBA Debt Service	36
DPW Resource Rec	218
DPW Act 451	9
DPW Admin & Fin	492
DPW NK Landfill	456
DPW LTE	29
DPW SK Landfill	1,329
DPW WTE	1,081
DPW Mat. Recycle	1,264
DPW NK Transfer	1,172
DPW Sparta LF	179
DPW Kentwood LF	383
DPW Ordinance	73
DPW HHW	435
Deliquent Tax	1,304
Motor Pool	130
Office Equipment	121
Risk Managment	687
Drain Revolving	1,931
Lake Level Revol	150
Drain Debt Serv	36
Coronavirus Relief Fund	644
CERA Payments	9,801
Non Allocated	322
Direct Bill	0
Total	118,322

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department Administrator 101-172

The Kent County Administrator's Office provides a broad range of administrative services to County departments. The County Administrator functions as the Chief Administrative Officer for the County. Responsibilities include budget control, labor relations and grievances, contract negotiations, collective bargaining, and general administration of County policies for all departments. The cost of this department has been separated into the following activities based on the assigned responsibilities of the individuals within this department.

- **County Administration** - costs of this activity have been allocated to benefiting County departments based on the number of employees in each department.
- **Legal / Professional Services** - this activity includes costs for legal and professional services that were not charged to the specific departments that each service was intended to benefit. The basis of allocation is the dollar amount of services by department as determined by the specific vendor invoices.

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.

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department Administrator 101-172

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,525,492			2,525,492
Cost Adjustments:				
Corporate Counsel	196,047			
Reimbursement	-73			
Total Departmental Cost Adjustments:	195,974			195,974
Inbound Costs:				
Building Depreciation	19,830		19,830	
Fiscal Services 101-191	17,511	2,282	19,793	
Administrator 101-172		19,979	19,979	
Human Resources		13,550	13,550	
Purchasing 101-233		5,737	5,737	
Treasurer 101-253		1,354	1,354	
Building & Grounds		114,000	114,000	
Central Services		9,509	9,509	
Information Technology		90,104	90,104	
I.T. Fiscal/HR/Phone System		14,963	14,963	
Total Allocated Additions:	37,341	271,478	308,818	308,818
Total To Be Allocated:	2,758,807	271,478		3,030,284

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department Administrator 101-172

	Total	G&A	County Admin	Legal/Prof Serv
Wages & Benefits				
SALARIES & WAGES	1,415,116	0	1,415,116	0
FRINGE BENEFITS	444,788	0	444,788	0
Other Expense & Cost				
Supplies	3,560	0	3,560	0
Memberships	34,589	0	34,589	0
Operating Expenses	54,156	0	54,156	0
Insurance	5,807	0	5,807	0
Contract Services	5,053	0	5,053	0
Expendable Equip	14,038	0	14,038	0
Meetings	5,800	0	5,800	0
Audit Adjustment	0	0	0	0
Management Studies	177,322	0	11,026	166,296
Diversity, Equity & Encl.	365,263	0	365,263	0
Departmental Total				
Expenditures Per Financial Statement	2,525,492			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Corporate Counsel	196,047	0	40,679	155,368
Reimbursement	(73)	0	(73)	0
Functional Cost	2,721,466	0	2,399,802	321,664
Allocation Step 1				
Inbound - All Others	37,341	0	37,341	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	2,758,807	0	2,437,143	321,664
Allocation Step 2				
Inbound - All Others	271,478	0	271,478	0
2nd Allocation	271,478	0	271,478	0
Total For Administrator 101-172				
Schedule .3 Total	3,030,284	0	2,708,620	321,664

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Administrator 101-172

Activity - County Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	17.10	0.981642	23,924		23,924		23,924
Administrator 101-172	14.28	0.819757	19,979		19,979		19,979
Human Resources	14.34	0.823201	20,063		20,063	2,276	22,338
Purchasing 101-233	6.04	0.346732	8,450		8,450	959	9,409
Treasurer 101-253	11.89	0.682557	16,635		16,635	1,887	18,522
Facilities Mgmt 101-265-2601	3.05	0.175088	4,267		4,267	484	4,751
Building & Grounds	46.00	2.640673	64,357		64,357	7,300	71,657
Central Services	6.95	0.398971	9,723		9,723	1,103	10,827
Fleet Services	4.03	0.231346	5,638		5,638	640	6,278
Information Technology	34.37	1.973042	48,086		48,086	5,455	53,541
Commissioners	22.86	1.312300	31,983		31,983	3,628	35,611
Circuit Court	87.65	5.031631	122,628		122,628	13,910	136,538
Circuit Court Svcs	22.13	1.270393	30,961		30,961	3,512	34,473
District Court	31.32	1.797954	43,819		43,819	4,971	48,789
Probate Court	16.40	0.941457	22,945		22,945	2,603	25,547
Cir Ct Referee	14.82	0.850756	20,734		20,734	2,352	23,086
F.O.C.	94.01	5.396732	131,526		131,526	14,920	146,446
Elections	2.04	0.117108	2,854		2,854	324	3,178
County Clerk	7.57	0.434563	10,591		10,591	1,201	11,792
Concealed Pistol	1.00	0.057406	1,399		1,399	159	1,558
Clerk Circuit Ct	23.22	1.332966	32,486		32,486	3,685	36,171
Equalization	14.16	0.812868	19,811		19,811	2,247	22,058
Prosecutor	39.79	2.284182	55,669		55,669	6,315	61,984
Pros Atty CRP	17.77	1.020104	24,861		24,861	2,820	27,682
Pros Atty IV-E	7.88	0.452359	11,025		11,025	1,251	12,275
Pros Atty CVR	9.54	0.547653	13,347		13,347	1,514	14,861
Reg of Deeds	5.44	0.312288	7,611		7,611	863	8,474
Co-op Extension	1.00	0.057406	1,399		1,399	159	1,558
KCH Boiler Plant	0.05	0.002870	70		70	8	78
Drain Commissioner	4.60	0.264067	6,436		6,436	730	7,166
Sheriff	166.06	9.532830	232,329		232,329	26,354	258,683
SRO 279-301-3027	13.82	0.793350	19,335		19,335	2,193	21,528
CP 279-301-3030	1.00	0.057406	1,399		1,399	159	1,558
CP 279-301-3031	1.00	0.057406	1,399		1,399	159	1,558
CP 279-301-3032	1.00	0.057406	1,399		1,399	159	1,558
CP 279-301-3033	1.67	0.095868	2,336		2,336	265	2,601
Emergency Mgmt	1.39	0.079794	1,945		1,945	221	2,165
Marine	1.89	0.108497	2,644		2,644	300	2,944
Twp Law Enf	40.60	2.330681	56,802		56,802	6,443	63,245
Twp Law Enf EP	12.97	0.744555	18,146		18,146	2,058	20,204
Twp Law Enf CS	1.00	0.057406	1,399		1,399	159	1,558
2nd Road Patrol	2.89	0.165903	4,043		4,043	459	4,502
E-911	61.82	3.548835	86,490		86,490	9,811	96,301
Jail	278.23	15.972058	389,262		389,262	44,157	433,418
RC Inmate Crew	1.00	0.057406	1,399		1,399	159	1,558
Animal Control	3.24	0.185995	4,533		4,533	514	5,047
Medical Examiner	3.59	0.206087	5,023		5,023	570	5,592
Human Services	3.00	0.172218	4,197		4,197	476	4,673
Parks & Rec	62.42	3.583279	87,330		87,330	9,906	97,236
Health	220.68	12.668343	308,746		308,746	35,023	343,768
H-COVID	6.10	0.350176	8,534		8,534	968	9,502
H-Animal Shelter	21.04	1.207821	29,436		29,436	3,339	32,775

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Administrator 101-172

Activity - County Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Lodging Tax	1.00	0.057406	1,399		1,399	159	1,558
ID 251-284	1.44	0.082665	2,015		2,015	229	2,243
ID 260-283	0.77	0.044203	1,077		1,077	122	1,200
ID 260-284	3.13	0.179681	4,379		4,379	497	4,876
ID 260-286	0.17	0.009759	238		238	27	265
ROD Automation	1.25	0.071757	1,749		1,749	198	1,947
Sh Narcotics Shr	1.00	0.057406	1,399		1,399	159	1,558
283-694 CDBG Admin	0.77	0.044203	1,077		1,077	122	1,200
283-691 HOME	0.03	0.001722	42		42	5	47
283-694 CDBG HR	0.50	0.028703	700		700	79	779
283-694-CDBG CF	1.26	0.072331	1,763		1,763	200	1,963
283-695 6950 COC	0.03	0.001722	42		42	5	47
283-695 6951 COC	0.01	0.000574	14		14	2	16
283-695-7100 CF	0.02	0.001148	28		28	3	31
283-696-XXXX ESG	0.22	0.012629	308		308	35	343
283-697-XXXX HOME	0.35	0.020092	490		490	56	545
Housing Commissn	4.22	0.242253	5,904		5,904	670	6,574
Community Action	26.98	1.548812	37,747		37,747	4,282	42,029
CCF IHC ASO	4.98	0.285882	6,967		6,967	790	7,758
CCF IHC CP	56.73	3.256639	79,369		79,369	9,003	88,372
CCF JD Juve Det	72.41	4.156764	101,306		101,306	11,492	112,798
CCF JD Fac Mgmt	4.92	0.282437	6,883		6,883	781	7,664
Veteran's Millage	8.25	0.473599	11,542		11,542	1,309	12,852
SP Comm. Correct	2.00	0.114812	2,798		2,798	317	3,116
SP Ag Preservation	0.50	0.028703	700		700	79	779
DPW Resource Rec	1.45	0.083239	2,029		2,029	230	2,259
DPW Admin & Fin	8.46	0.485654	11,836		11,836	1,343	13,179
DPW NK Landfill	1.47	0.084387	2,057		2,057	233	2,290
DPW SK Landfill	14.20	0.815164	19,867		19,867	2,254	22,120
DPW WTE	6.30	0.361657	8,814		8,814	1,000	9,814
DPW Mat. Recycle	12.13	0.696334	16,971		16,971	1,925	18,896
DPW NK Transfer	7.96	0.456951	11,137		11,137	1,263	12,400
DPW Sparta LF	0.49	0.028129	686		686	78	763
DPW Kentwood LF	1.47	0.084387	2,057		2,057	233	2,290
DPW HHW	2.16	0.123997	3,022		3,022	343	3,365
Risk Managment	1.00	0.057406	1,399		1,399	159	1,558
Coronavirus Relief Fund	4.24	0.243401	5,932		5,932	673	6,605
Schedule .4 Total for County Admin	1,741.98	100.000000	2,437,143		2,437,143	271,478	2,708,620

Allocation Basis: Average number of FTE employees by department
Allocation Source: Employee summary report

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Administrator 101-172

Activity - Legal/Prof Serv

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	40.00	0.012435	40		40		40
Human Resources	25,696.50	7.988613	25,696		25,696		25,696
Parks & Rec	8,369.55	2.601953	8,370		8,370		8,370
Non Allocated	287,558.06	89.396999	287,558		287,558		287,558
Schedule .4 Total for Legal/Prof Serv	321,664.11	100.000000	321,664		321,664	0	321,664

Allocation Basis: Dollar amount of charges by department

Allocation Source: Paid invoices

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Administrator 101-172

Receiving Department	Total	County Admin	Legal/Prof Serv
Fiscal Services 101-191	23,964	23,924	40
Administrator 101-172	19,979	19,979	0
Human Resources	48,035	22,338	25,696
Purchasing 101-233	9,409	9,409	0
Treasurer 101-253	18,522	18,522	0
Facilities Mgmt 101-265-2601	4,751	4,751	0
Building & Grounds	71,657	71,657	0
Central Services	10,827	10,827	0
Fleet Services	6,278	6,278	0
Information Technology	53,541	53,541	0
Commissioners	35,611	35,611	0
Circuit Court	136,538	136,538	0
Circuit Court Svcs	34,473	34,473	0
District Court	48,789	48,789	0
Probate Court	25,547	25,547	0
Cir Ct Referee	23,086	23,086	0
F.O.C.	146,446	146,446	0
Elections	3,178	3,178	0
County Clerk	11,792	11,792	0
Concealed Pistol	1,558	1,558	0
Clerk Circuit Ct	36,171	36,171	0
Equalization	22,058	22,058	0
Prosecutor	61,984	61,984	0
Pros Atty CRP	27,682	27,682	0
Pros Atty IV-E	12,275	12,275	0
Pros Atty CVR	14,861	14,861	0
Reg of Deeds	8,474	8,474	0
Co-op Extension	1,558	1,558	0
KCH Boiler Plant	78	78	0
Drain Commissioner	7,166	7,166	0
Sheriff	258,683	258,683	0
SRO 279-301-3027	21,528	21,528	0
CP 279-301-3030	1,558	1,558	0
CP 279-301-3031	1,558	1,558	0
CP 279-301-3032	1,558	1,558	0
CP 279-301-3033	2,601	2,601	0
Emergency Mgmt	2,165	2,165	0
Marine	2,944	2,944	0
Twp Law Enf	63,245	63,245	0
Twp Law Enf EP	20,204	20,204	0
Twp Law Enf CS	1,558	1,558	0
2nd Road Patrol	4,502	4,502	0
E-911	96,301	96,301	0
Jail	433,418	433,418	0
RC Inmate Crew	1,558	1,558	0
Animal Control	5,047	5,047	0
Medical Examiner	5,592	5,592	0
Human Services	4,673	4,673	0
Parks & Rec	105,605	97,236	8,370
Health	343,768	343,768	0
H-COVID	9,502	9,502	0
H-Animal Shelter	32,775	32,775	0

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Administrator 101-172**

Receiving Department	Total	County Admin	Legal/Prof Serv
Lodging Tax	1,558	1,558	0
ID 251-284	2,243	2,243	0
ID 260-283	1,200	1,200	0
ID 260-284	4,876	4,876	0
ID 260-286	265	265	0
ROD Automation	1,947	1,947	0
Sh Narcotics Shr	1,558	1,558	0
283-694 CDBG Admin	1,200	1,200	0
283-691 HOME	47	47	0
283-694 CDBG HR	779	779	0
283-694-CDBG CF	1,963	1,963	0
283-695 6950 COC	47	47	0
283-695 6951 COC	16	16	0
283-695-7100 CF	31	31	0
283-696-XXXX ESG	343	343	0
283-697-XXXX HOME	545	545	0
Housing Commissn	6,574	6,574	0
Community Action	42,029	42,029	0
CCF IHC ASO	7,758	7,758	0
CCF IHC CP	88,372	88,372	0
CCF JD Juve Det	112,798	112,798	0
CCF JD Fac Mgmt	7,664	7,664	0
Veteran's Millage	12,852	12,852	0
SP Comm. Correct	3,116	3,116	0
SP Ag Preservation	779	779	0
DPW Resource Rec	2,259	2,259	0
DPW Admin & Fin	13,179	13,179	0
DPW NK Landfill	2,290	2,290	0
DPW SK Landfill	22,120	22,120	0
DPW WTE	9,814	9,814	0
DPW Mat. Recycle	18,896	18,896	0
DPW NK Transfer	12,400	12,400	0
DPW Sparta LF	763	763	0
DPW Kentwood LF	2,290	2,290	0
DPW HHW	3,365	3,365	0
Risk Managment	1,558	1,558	0
Coronavirus Relief Fund	6,605	6,605	0
Non Allocated	287,558	0	287,558
Direct Bill	0	0	0
Total	3,030,284	2,708,620	321,664

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department Human Resources

The County Human Resource Department provides personnel management for all County departments. Services include recruitment, advertising, testing, employee record keeping, fringe benefits enrollment, and maintenance of the County's compensation plan. The office also participates in labor relations, labor negotiations, E.E.O. (Equal Employment Opportunity) hearings and grievance processing. Collective bargaining negotiations, labor relations, E.E.O. and certain other personnel issues are contracted by the County with outside counsel. These services are a portion of the cost of maintaining efficient employee-employer relationships. These services benefit all departments including those receiving Federal funds. The cost of this department has been separated into the following activities based on the assigned responsibilities of the individuals within this department.

- **Personnel Services** - costs of general personnel services have been allocated to all departments based on the average number of FTE employees by department.
- **Labor Negotiations** - costs of labor attorney's have been included in the Labor Relations function and allocated based on the total number of union FTE positions in 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.

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,922,444			1,922,444
Deductions:				
Software	-19,005			
Capitalized Software Adj.	76,140			
Total Deductions:	<u>57,135</u>			57,135
Cost Adjustments:				
Reimbursement	-262,837			
Total Departmental Cost Adjustments:	<u>-262,837</u>			-262,837
Inbound Costs:				
Building Depreciation	14,628		14,628	
Fiscal Services 101-191	11,751	1,535	13,286	
Administrator 101-172	45,759	2,276	48,035	
Human Resources		13,449	13,449	
Purchasing 101-233		3,130	3,130	
Treasurer 101-253		1,230	1,230	
Building & Grounds		84,096	84,096	
Central Services		16,453	16,453	
Fleet Services		70	70	
Information Technology		71,655	71,655	
I.T. Fiscal/HR/Phone System		11,981	11,981	
Total Allocated Additions:	<u>72,138</u>	<u>205,875</u>	278,013	278,013
Total To Be Allocated:	<u>1,788,880</u>	<u>205,875</u>		<u>1,994,755</u>

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	G&A	Human Resources	Labor Relations
Wages & Benefits				
SALARIES & WAGES	1,143,160	45,131	1,008,630	89,399
FRINGE BENEFITS	451,579	17,837	398,429	35,313
Other Expense & Cost				
Office Supplies	6,774	268	5,976	530
Operating Expenses	34,816	1,375	30,718	2,723
Service Awards	3,620	0	3,620	0
Contract Services	212,645	0	212,645	0
Promotions	1,484	0	1,484	0
Recruitment	1,214	0	1,214	0
Education & Train	75,808	0	75,808	0
Expendable Equip	48,479	1,915	42,773	3,791
*Software	19,005	0	0	0
*Capitalized Software Adj.	(76,140)	0	0	0
Departmental Total				
Expenditures Per Financial Statement	1,922,444			
Deductions				
*Total Disallowed Costs	57,135	0	0	0
Cost Adjustments				
Reimbursement	(262,837)	0	(262,837)	0
Functional Cost				
Functional Cost	1,716,742	66,526	1,518,460	131,756
Allocation Step 1				
Inbound - Administrator 101-172: Legal/Prof Serv	25,696	0	8,650	17,046
Inbound - All Others	46,442	1,834	40,975	3,632
Reallocate Admin Costs		(68,360)	62,796	5,565
Unallocated Costs	0	0	0	0
1st Allocation	1,788,880	0	1,630,881	157,999
Allocation Step 2				
Inbound - All Others	205,875	8,132	181,645	16,099
Reallocate Admin Costs		(8,132)	7,470	662
Unallocated Costs	0	0	0	0
2nd Allocation	205,875	0	189,114	16,761
Total For Human Resources				
Schedule .3 Total	1,994,755	0	1,819,996	174,760

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - Human Resources

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	17.10	0.983335	16,037		16,037		16,037
Administrator 101-172	14.28	0.821171	13,392		13,392		13,392
Human Resources	14.34	0.824621	13,449		13,449		13,449
Purchasing 101-233	6.04	0.347330	5,665		5,665	675	6,339
Treasurer 101-253	11.89	0.683734	11,151		11,151	1,328	12,479
Facilities Mgmt 101-265-2601	3.05	0.175390	2,860		2,860	341	3,201
Building & Grounds	46.00	2.645229	43,141		43,141	5,137	48,278
Central Services	6.95	0.399660	6,518		6,518	776	7,294
Fleet Services	4.03	0.231745	3,779		3,779	450	4,230
Information Technology	34.37	1.976446	32,234		32,234	3,839	36,072
Commissioners	22.86	1.314564	21,439		21,439	2,553	23,992
Circuit Court	87.65	5.040311	82,201		82,201	9,789	91,991
Circuit Court Svcs	22.13	1.272585	20,754		20,754	2,472	23,226
District Court	31.32	1.801056	29,373		29,373	3,498	32,871
Probate Court	16.40	0.943082	15,381		15,381	1,832	17,212
Cir Ct Referee	14.82	0.852224	13,899		13,899	1,655	15,554
F.O.C.	94.01	5.406043	88,166		88,166	10,500	98,666
Elections	2.04	0.117310	1,913		1,913	228	2,141
County Clerk	7.57	0.435313	7,099		7,099	845	7,945
Concealed Pistol	1.00	0.057505	938		938	112	1,049
Clerk Circuit Ct	23.22	1.335266	21,777		21,777	2,593	24,370
Equalization	14.16	0.814270	13,280		13,280	1,581	14,861
Prosecutor	39.79	2.288123	37,317		37,317	4,444	41,761
Pros Atty CRP	17.77	1.021863	16,665		16,665	1,985	18,650
Pros Atty IV-E	7.88	0.453139	7,390		7,390	880	8,270
Pros Atty CVR	9.54	0.548597	8,947		8,947	1,065	10,012
Reg of Deeds	5.44	0.312827	5,102		5,102	608	5,709
Co-op Extension	1.00	0.057505	938		938	112	1,049
KCH Boiler Plant	0.05	0.002875	47		47	6	52
Drain Commissioner	4.60	0.264523	4,314		4,314	514	4,828
Sheriff	166.06	9.549276	155,737		155,737	18,547	174,284
SRO 279-301-3027	13.82	0.794719	12,961		12,961	1,543	14,504
CP 279-301-3030	1.00	0.057505	938		938	112	1,049
CP 279-301-3031	1.00	0.057505	938		938	112	1,049
CP 279-301-3032	1.00	0.057505	938		938	112	1,049
CP 279-301-3033	1.67	0.096033	1,566		1,566	186	1,753
Emergency Mgmt	1.39	0.079932	1,304		1,304	155	1,459
Marine	1.89	0.108684	1,773		1,773	211	1,983
Twp Law Enf	40.60	2.334702	38,076		38,076	4,534	42,611
Twp Law Enf EP	12.97	0.745840	12,164		12,164	1,449	13,612
Twp Law Enf CS	1.00	0.057505	938		938	112	1,049
2nd Road Patrol	2.89	0.166189	2,710		2,710	323	3,033
E-911	61.82	3.554958	57,977		57,977	6,904	64,882
Jail	278.23	15.999611	260,935		260,935	31,078	292,013
RC Inmate Crew	1.00	0.057505	938		938	112	1,049
Animal Control	3.24	0.186316	3,039		3,039	362	3,400
Medical Examiner	3.59	0.206443	3,367		3,367	401	3,768
Parks & Rec	62.42	3.589460	58,540		58,540	6,971	65,511
Health	220.68	12.690198	206,962		206,962	24,647	231,609
H-COVID	6.10	0.350780	5,721		5,721	681	6,402
H-Animal Shelter	21.04	1.209905	19,732		19,732	2,350	22,082
Lodging Tax	1.00	0.057505	938		938	112	1,049

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - Human Resources

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ID 251-284	1.44	0.082807	1,350		1,350	161	1,511
ID 260-283	0.77	0.044279	722		722	86	808
ID 260-284	3.13	0.179991	2,935		2,935	350	3,285
ID 260-286	0.17	0.009776	159		159	19	178
ROD Automation	1.25	0.071881	1,172		1,172	140	1,312
Sh Narcotics Shr	1.00	0.057505	938		938	112	1,049
283-694 CDBG Admin	0.77	0.044279	722		722	86	808
283-691 HOME	0.03	0.001725	28		28	3	31
283-694 CDBG HR	0.50	0.028752	469		469	56	525
283-694-CDBG CF	1.26	0.072456	1,182		1,182	141	1,322
283-695 6950 COC	0.03	0.001725	28		28	3	31
283-695 6951 COC	0.01	0.000575	9		9	1	10
283-695-7100 CF	0.02	0.001150	19		19	2	21
283-696-XXXX ESG	0.22	0.012651	206		206	25	231
283-697-XXXX HOME	0.35	0.020127	328		328	39	367
Housing Commissn	4.22	0.242671	3,958		3,958	471	4,429
Community Action	26.98	1.551484	25,303		25,303	3,013	28,316
CCF IHC ASO	4.98	0.286375	4,670		4,670	556	5,227
CCF IHC CP	56.73	3.262257	53,204		53,204	6,336	59,540
CCF JD Juve Det	72.41	4.163935	67,909		67,909	8,087	75,996
CCF JD Fac Mgmt	4.92	0.282924	4,614		4,614	549	5,164
Veteran's Millage	8.25	0.474416	7,737		7,737	921	8,659
SP Comm. Correct	2.00	0.115010	1,876		1,876	223	2,099
SP Ag Preservation	0.50	0.028752	469		469	56	525
DPW Resource Rec	1.45	0.083382	1,360		1,360	162	1,522
DPW Admin & Fin	8.46	0.486492	7,934		7,934	945	8,879
DPW NK Landfill	1.47	0.084532	1,379		1,379	164	1,543
DPW SK Landfill	14.20	0.816571	13,317		13,317	1,586	14,903
DPW WTE	6.30	0.362281	5,908		5,908	704	6,612
DPW Mat. Recycle	12.13	0.697535	11,376		11,376	1,355	12,731
DPW NK Transfer	7.96	0.457740	7,465		7,465	889	8,354
DPW Sparta LF	0.49	0.028177	460		460	55	514
DPW Kentwood LF	1.47	0.084532	1,379		1,379	164	1,543
DPW HHW	2.16	0.124211	2,026		2,026	241	2,267
Risk Managment	1.00	0.057505	938		938	112	1,049
Coronavirus Relief Fund	4.24	0.243821	3,976		3,976	473	4,450
Schedule .4 Total for Human Resources	1,738.98	100.000000	1,630,881		1,630,881	189,114	1,819,996

Allocation Basis: Average number of FTE employees by department
Allocation Source: Employee summary report

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - Labor Relations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	4.95	0.360451	570		570		570
Administrator 101-172	1.37	0.099761	158		158		158
Purchasing 101-233	3.90	0.283992	449		449		496
Treasurer 101-253	8.87	0.645899	1,020		1,020	109	1,129
Facilities Mgmt 101-265-2601	0.10	0.007282	11		11	1	13
Building & Grounds	32.36	2.356402	3,723		3,723	397	4,120
Central Services	5.95	0.433269	685		685	73	757
Fleet Services	3.03	0.220640	349		349	37	386
Information Technology	1.00	0.072818	115		115	12	127
Circuit Court	56.17	4.090207	6,462		6,462	689	7,151
Circuit Court Svcs	20.13	1.465834	2,316		2,316	247	2,563
District Court	22.97	1.672638	2,643		2,643	282	2,924
Probate Court	12.92	0.940813	1,486		1,486	158	1,645
Cir Ct Referee	14.50	1.055866	1,668		1,668	178	1,846
F.O.C.	81.82	5.957998	9,414		9,414	1,003	10,417
Elections	1.04	0.075731	120		120	13	132
County Clerk	4.61	0.335693	530		530	56	587
Concealed Pistol	1.00	0.072818	115		115	12	127
Clerk Circuit Ct	23.15	1.685745	2,663		2,663	284	2,947
Equalization	12.00	0.873820	1,381		1,381	147	1,528
Prosecutor	35.16	2.560294	4,045		4,045	431	4,476
Pros Atty CRP	17.47	1.272137	2,010		2,010	214	2,224
Pros Atty IV-E	7.88	0.573809	907		907	97	1,003
Pros Atty CVR	8.37	0.609490	963		963	103	1,066
Reg of Deeds	4.09	0.297827	471		471	50	521
Co-op Extension	1.00	0.072818	115		115	12	127
KCH Boiler Plant	0.05	0.003641	6		6	1	6
Drain Commissioner	1.00	0.072818	115		115	12	127
Sheriff	147.96	10.774205	17,023		17,023	1,814	18,837
SRO 279-301-3027	13.82	1.006350	1,590		1,590	169	1,759
CP 279-301-3030	1.00	0.072818	115		115	12	127
CP 279-301-3031	1.00	0.072818	115		115	12	127
CP 279-301-3032	1.00	0.072818	115		115	12	127
CP 279-301-3033	1.67	0.121607	192		192	20	213
Emergency Mgmt	1.39	0.101218	160		160	17	177
Marine	0.01	0.000728	1		1	0	1
Twp Law Enf	40.54	2.952056	4,664		4,664	497	5,161
Twp Law Enf EP	12.00	0.873820	1,381		1,381	147	1,528
Twp Law Enf CS	1.00	0.072818	115		115	12	127
2nd Road Patrol	2.42	0.176220	278		278	30	308
E-911	60.91	4.435366	7,008		7,008	747	7,755
Jail	273.98	19.950780	31,522		31,522	3,364	34,886
RC Inmate Crew	1.00	0.072818	115		115	12	127
Animal Control	2.99	0.217727	344		344	37	381
Medical Examiner	0.51	0.037137	59		59	6	65
Parks & Rec	18.43	1.342042	2,120		2,120	226	2,346
Health	180.33	13.131335	20,747		20,747	2,211	22,959
H-COVID	4.35	0.316760	500		500	53	554
H-Animal Shelter	16.29	1.186211	1,874		1,874	200	2,074
Lodging Tax	1.00	0.072818	115		115	12	127
ID 251-284	1.10	0.080100	127		127	13	140
ID 260-283	0.37	0.026943	43		43	4	47

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - Labor Relations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ID 260-284	3.05	0.222096	351		351	37	388
ID 260-286	0.09	0.006554	10		10	1	11
ROD Automation	0.60	0.043691	69		69	7	76
Sh Narcotics Shr	1.00	0.072818	115		115	12	127
283-694 CDBG Admin	0.24	0.017476	28		28	3	31
283-694 CDBG HR	0.45	0.032768	52		52	5	57
283-694-CDBG CF	0.57	0.041506	66		66	7	73
283-696-XXXX ESG	0.10	0.007282	11		11	1	13
283-697-XXXX HOME	0.07	0.005097	8		8	1	9
Housing Commissn	3.96	0.288361	456		456	48	504
Community Action	21.38	1.556857	2,460		2,460	262	2,722
CCF IHC ASO	4.98	0.362635	573		573	61	634
CCF IHC CP	53.92	3.926366	6,204		6,204	661	6,865
CCF JD Juve Det	57.64	4.197250	6,632		6,632	707	7,338
CCF JD Fac Mgmt	3.92	0.285448	451		451	48	499
Veteran's Millage	6.25	0.455115	719		719	77	796
SP Comm. Correct	2.00	0.145637	230		230	24	255
DPW Resource Rec	1.45	0.105587	167		167	18	185
DPW Admin & Fin	1.96	0.142724	226		226	24	249
DPW NK Landfill	0.83	0.060439	95		95	10	106
DPW SK Landfill	10.05	0.731825	1,156		1,156	123	1,279
DPW WTE	5.30	0.385937	610		610	65	675
DPW Mat. Recycle	10.33	0.752214	1,188		1,188	127	1,315
DPW NK Transfer	6.50	0.473319	748		748	80	827
DPW Sparta LF	0.22	0.016020	25		25	3	28
DPW Kentwood LF	1.00	0.072818	115		115	12	127
DPW HHW	1.91	0.139083	220		220	23	243
Coronavirus Relief Fund	1.58	0.115053	182		182	19	201
Schedule .4 Total for Labor Relations	1,373.28	100.000000	157,999		157,999	16,761	174,760

Allocation Basis: Average number of union FTE employees by department
Allocation Source: Employee summary report

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Human Resources	Labor Relations
Fiscal Services 101-191	16,607	16,037	570
Administrator 101-172	13,550	13,392	158
Human Resources	13,449	13,449	0
Purchasing 101-233	6,836	6,339	496
Treasurer 101-253	13,608	12,479	1,129
Facilities Mgmt 101-265-2601	3,214	3,201	13
Building & Grounds	52,398	48,278	4,120
Central Services	8,052	7,294	757
Fleet Services	4,615	4,230	386
Information Technology	36,199	36,072	127
Commissioners	23,992	23,992	0
Circuit Court	99,142	91,991	7,151
Circuit Court Svcs	25,789	23,226	2,563
District Court	35,795	32,871	2,924
Probate Court	18,857	17,212	1,645
Cir Ct Referee	17,400	15,554	1,846
F.O.C.	109,083	98,666	10,417
Elections	2,273	2,141	132
County Clerk	8,532	7,945	587
Concealed Pistol	1,177	1,049	127
Clerk Circuit Ct	27,317	24,370	2,947
Equalization	16,389	14,861	1,528
Prosecutor	46,237	41,761	4,476
Pros Atty CRP	20,874	18,650	2,224
Pros Atty IV-E	9,273	8,270	1,003
Pros Atty CVR	11,078	10,012	1,066
Reg of Deeds	6,230	5,709	521
Co-op Extension	1,177	1,049	127
KCH Boiler Plant	59	52	6
Drain Commissioner	4,955	4,828	127
Sheriff	193,121	174,284	18,837
SRO 279-301-3027	16,264	14,504	1,759
CP 279-301-3030	1,177	1,049	127
CP 279-301-3031	1,177	1,049	127
CP 279-301-3032	1,177	1,049	127
CP 279-301-3033	1,965	1,753	213
Emergency Mgmt	1,636	1,459	177
Marine	1,985	1,983	1
Twp Law Enf	47,772	42,611	5,161
Twp Law Enf EP	15,140	13,612	1,528
Twp Law Enf CS	1,177	1,049	127
2nd Road Patrol	3,341	3,033	308
E-911	72,636	64,882	7,755
Jail	326,899	292,013	34,886
RC Inmate Crew	1,177	1,049	127
Animal Control	3,781	3,400	381
Medical Examiner	3,833	3,768	65
Parks & Rec	67,858	65,511	2,346
Health	254,568	231,609	22,959
H-COVID	6,956	6,402	554
H-Animal Shelter	24,156	22,082	2,074
Lodging Tax	1,177	1,049	127

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Human Resources**

Receiving Department	Total	Human Resources	Labor Relations
ID 251-284	1,651	1,511	140
ID 260-283	855	808	47
ID 260-284	3,673	3,285	388
ID 260-286	190	178	11
ROD Automation	1,388	1,312	76
Sh Narcotics Shr	1,177	1,049	127
283-694 CDBG Admin	839	808	31
283-691 HOME	31	31	0
283-694 CDBG HR	582	525	57
283-694-CDBG CF	1,395	1,322	73
283-695 6950 COC	31	31	0
283-695 6951 COC	10	10	0
283-695-7100 CF	21	21	0
283-696-XXXX ESG	243	231	13
283-697-XXXX HOME	376	367	9
Housing Commissn	4,933	4,429	504
Community Action	31,038	28,316	2,722
CCF IHC ASO	5,861	5,227	634
CCF IHC CP	66,404	59,540	6,865
CCF JD Juve Det	83,334	75,996	7,338
CCF JD Fac Mgmt	5,663	5,164	499
Veteran's Millage	9,454	8,659	796
SP Comm. Correct	2,354	2,099	255
SP Ag Preservation	525	525	0
DPW Resource Rec	1,706	1,522	185
DPW Admin & Fin	9,128	8,879	249
DPW NK Landfill	1,648	1,543	106
DPW SK Landfill	16,183	14,903	1,279
DPW WTE	7,287	6,612	675
DPW Mat. Recycle	14,046	12,731	1,315
DPW NK Transfer	9,182	8,354	827
DPW Sparta LF	542	514	28
DPW Kentwood LF	1,670	1,543	127
DPW HHW	2,510	2,267	243
Risk Managment	1,049	1,049	0
Coronavirus Relief Fund	4,651	4,450	201
Direct Bill	0	0	0
Total	1,994,755	1,819,996	174,760

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department Purchasing 101-233

The Purchasing Department assists all County departments in procuring necessary goods and services needed to operate and maintain department operations. In addition, the County's Purchasing Department also assists various County departments in securing medical goods and services. Services include preparation of specifications, standardization, competitive prices, formal bidding, vendor negotiations, and surplus disposal. Purchasing services assist all user departments in effective management of their operations and finances. The cost of this department has been separated into the following activities based on the assigned responsibilities of the individuals within this department.

- **Purchasing General** - the costs associated with bidding, vendor negotiations and other procurements services are allocated based on the dollar amount of vendor related purchased services excluding capital improvement projects.
- **Purchasing CIP** - this activity identifies the costs associated with bidding, vendor negotiations and other procurements services associated with major Capital Improvement Projects. This activity is allocated based on the dollar amount of purchased services of capital improvement projects.
- **Fleet Management** - the Purchasing Department is responsible for overseeing the operation of all County fleet vehicles. This activity was allocated directly to the Fleet Services schedule for redistribution with other fleet related expenses.
- **Fire Commission** - this function identifies the costs directly associated with providing support to the Fire Commission. This function is allocated directly to the Fire Commission.

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. The 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.

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department Purchasing 101-233

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	656,946			656,946
Cost Adjustments:				
Misc Reimbursement	0			
Total Departmental Cost Adjustments:	0			0
Inbound Costs:				
Building Depreciation	4,482		4,482	
Fiscal Services 101-191	90,797	12,280	103,077	
Administrator 101-172	8,450	959	9,409	
Human Resources	6,113	722	6,836	
Purchasing 101-233		67	67	
Treasurer 101-253		153	153	
Building & Grounds		25,766	25,766	
Central Services		2,631	2,631	
Fleet Services		70	70	
Information Technology		80,141	80,141	
I.T. Fiscal/HR/Phone System		5,434	5,434	
Total Allocated Additions:	109,842	128,223	238,065	238,065
Total To Be Allocated:	766,788	128,223		895,011

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department Purchasing 101-233

	Total	G&A	Purch General	Purch CIPS	Fleet Mgmt
Wages & Benefits					
SALARIES & WAGES	456,171	0	403,779	16,642	28,444
FRINGE BENEFITS	189,480	0	167,708	6,916	11,824
Other Expense & Cost					
Supplies	513	0	454	19	32
Operating Expenses	4,360	0	3,859	159	272
Contract Services	0	0	0	0	0
Insurance	2,971	0	2,630	108	185
Expendable Equip	3,451	0	3,055	126	215
Departmental Total					
Expenditures Per Financial Statement	656,946				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Reimbursement	0	0	0	0	0
Functional Cost					
	656,946	0	581,485	23,970	40,972
Allocation Step 1					
Inbound - All Others	109,842	0	97,221	4,009	6,854
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	766,788	0	678,706	27,979	47,826
Allocation Step 2					
Inbound - All Others	128,223	0	113,492	4,680	8,000
2nd Allocation	128,223	0	113,492	4,680	8,000
Total For Purchasing 101-233					
Schedule .3 Total	895,011	0	792,198	32,659	55,826

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department Purchasing 101-233

Fire Commission

<hr/>	
Wages & Benefits -----	
SALARIES & WAGES	7,306
FRINGE BENEFITS	3,032
Other Expense & Cost -----	
Supplies	8
Operating Expenses	70
Contract Services	0
Insurance	48
Expendable Equip	55
Departmental Total -----	
Expenditures Per Financial Statement	
Deductions -----	
*Total Disallowed Costs	0
Cost Adjustments -----	
Misc Reimbursement	0
Functional Cost	10,519
Allocation Step 1 -----	
Inbound - All Others	1,757
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	12,276
Allocation Step 2 -----	
Inbound - All Others	2,051
2nd Allocation	2,051
Total For Purchasing 101-233 -----	
Schedule .3 Total	14,327

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Purchasing 101-233

Activity - Purch General

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	170,313	0.201633	1,369		1,369		1,369
Administrator 101-172	713,970	0.845268	5,737		5,737		5,737
Human Resources	389,511	0.461141	3,130		3,130		3,130
Purchasing 101-233	8,293	0.009818	67		67		67
Treasurer 101-253	63,898	0.075649	513		513	87	601
Facilities Mgmt 101-265-2601	341,931	0.404812	2,747		2,747	467	3,214
Building & Grounds	3,877,072	4.590059	31,153		31,153	5,290	36,443
Central Services	240,941	0.285250	1,936		1,936	329	2,265
Fleet Services	251,219	0.297418	2,019		2,019	343	2,361
Information Technology	2,545,872	3.014054	20,457		20,457	3,473	23,930
Commissioners	417,154	0.493868	3,352		3,352	569	3,921
Circuit Court	4,213,472	4.988322	33,856		33,856	5,749	39,605
Circuit Court Svcs	175,354	0.207601	1,409		1,409	239	1,648
District Court	314,270	0.372064	2,525		2,525	429	2,954
Law Library	18,697	0.022135	150		150	25	176
Probate Court	305,741	0.361966	2,457		2,457	417	2,874
Cir Ct Referee	8,053	0.009534	65		65	11	76
Probation CC	14,208	0.016821	114		114	19	133
F.O.C.	273,123	0.323350	2,195		2,195	373	2,567
Elections	323,434	0.382913	2,599		2,599	441	3,040
County Clerk	30,066	0.035595	242		242	41	283
Concealed Pistol	62,601	0.074113	503		503	85	588
Clerk Circuit Ct	51,433	0.060891	413		413	70	483
Equalization	259,137	0.306792	2,082		2,082	354	2,436
Prosecutor	278,657	0.329902	2,239		2,239	380	2,619
Pros Atty CRP	84,640	0.100205	680		680	115	796
Pros Atty IV-E	15,359	0.018183	123		123	21	144
Pros Atty CVR	40,159	0.047544	323		323	55	377
Reg of Deeds	2,350	0.002782	19		19	3	22
Co-op Extension	403,893	0.478168	3,245		3,245	551	3,796
KCH Boiler Plant	774,505	0.916935	6,223		6,223	1,057	7,280
Drain Commissioner	61,714	0.073063	496		496	84	580
Sheriff	5,058,445	5.988684	40,646		40,646	6,901	47,547
SRO 279-301-3027	17,857	0.021141	143		143	24	168
CP 279-301-3030	1,226	0.001451	10		10	2	11
CP 279-301-3032	629	0.000745	5		5	1	6
CP 279-301-3033	2,273	0.002691	18		18	3	21
Emergency Mgmt	298,080	0.352896	2,395		2,395	407	2,802
Marine	22,006	0.026053	177		177	30	207
Twp Law Enf CS	1,363	0.001614	11		11	2	13
2nd Road Patrol	130,574	0.154586	1,049		1,049	178	1,227
E-911	75,437	0.089310	606		606	103	709
Jail	10,776,733	12.758559	86,593		86,593	14,706	101,299
MDOT Road Crew	1,281	0.001517	10		10	2	12
RC Inmate Crew	5,924	0.007013	48		48	8	56
Animal Control	101,271	0.119895	814		814	138	952
Health Prev Prog	1,455,000	1.722572	11,691		11,691	1,985	13,676
Medical Examiner	1,474,699	1.745894	11,850		11,850	2,012	13,862
Human Services	452,437	0.535639	3,635		3,635	617	4,253
Guardianship	574,943	0.680674	4,620		4,620	784	5,404
Fire Prevention	154,287	0.182660	1,240		1,240	211	1,450
Parks & Rec	2,439,725	2.888386	19,604		19,604	3,329	22,932

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Purchasing 101-233

Activity - Purch General

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Health	7,536,882	8.922902	60,560		60,560	10,283	70,843
H-COVID	2,312,820	2.738144	18,584		18,584	3,155	21,739
H-Animal Shelter	369,596	0.437564	2,970		2,970	504	3,474
Lodging Tax	1,841	0.002180	15		15	2	17
Early Childhood Mil	8,450,788	10.004874	67,904		67,904	11,530	79,434
ID 251-284	1,913,392	2.265262	15,374		15,374	2,611	17,985
ID 260-283	4,787,788	5.668254	38,471		38,471	6,532	45,003
ID 260-284	1,029	0.001218	8		8	1	10
ID 260-286	256,537	0.303714	2,061		2,061	350	2,411
ROD Automation	233,238	0.276130	1,874		1,874	318	2,192
Sh Narcotics Shr	65,682	0.077761	528		528	90	617
283-694 CDBG Admin	53,225	0.063013	428		428	73	500
283-694 CDBG HR	465,530	0.551140	3,741		3,741	635	4,376
283-694-CDBG CF	25,446	0.030125	204		204	35	239
283-695 6950 COC	10,252	0.012137	82		82	14	96
283-695 6951 COC	23,899	0.028294	192		192	33	225
283-695-7100 CF	31,160	0.036890	250		250	42	293
283-696-XXXX ESG	183,588	0.217350	1,475		1,475	250	1,726
283-697-XXXX HOME	87,358	0.103423	702		702	119	821
Housing Commisn	25,902	0.030665	208		208	35	243
Community Action	438,984	0.519712	3,527		3,527	599	4,126
CC Milk Meal	195,129	0.231013	1,568		1,568	266	1,834
CCF IHC ASO	9,550	0.011306	77		77	13	90
CCF IHC CP	719,751	0.852112	5,783		5,783	982	6,765
CCF IHC YDIP	188,530	0.223200	1,515		1,515	257	1,772
CCF IHC CASA	286,242	0.338881	2,300		2,300	391	2,691
CCF FFC FFCPO	630	0.000746	5		5	1	6
CCF JD Juve Det	1,427,944	1.690540	11,474		11,474	1,948	13,422
CCF JD Fac Mgmt	579,168	0.685676	4,654		4,654	790	5,444
Veteran's Millage	625,449	0.740468	5,026		5,026	853	5,879
SP Comm. Correct	894,056	1.058471	7,184		7,184	1,220	8,404
SP Remonum.	134,095	0.158755	1,078		1,078	183	1,260
SP Ag Preservation	252,065	0.298419	2,025		2,025	344	2,369
DPW Resource Rec	126,606	0.149889	1,017		1,017	173	1,190
DPW Act 451	1,820	0.002155	15		15	2	17
DPW Admin & Fin	530,752	0.628356	4,265		4,265	724	4,989
DPW NK Landfill	564,758	0.668616	4,538		4,538	770	5,308
DPW LTE	54,451	0.064464	438		438	74	512
DPW SK Landfill	1,448,607	1.715003	11,640		11,640	1,976	13,616
DPW WTE	895,467	1.060142	7,195		7,195	1,222	8,417
DPW Mat. Recycle	2,006,076	2.374990	16,119		16,119	2,737	18,856
DPW NK Transfer	4,847,577	5.739038	38,951		38,951	6,614	45,565
DPW Sparta LF	88,787	0.105115	713		713	121	835
DPW Kentwood LF	181,894	0.215344	1,462		1,462	248	1,710
DPW Ordinance	8,274	0.009796	66		66	11	78
DPW HHW	151,294	0.179117	1,216		1,216	206	1,422
Deliquent Tax	398,107	0.471318	3,199		3,199	543	3,742
Office Equipment	63,652	0.075357	511		511	87	598
Risk Managment	65,435	0.077468	526		526	89	615
Coronavirus Relief Fund	670,382	0.793664	5,387		5,387	915	6,301
Schedule .4 Total for Purch General	84,466,715	100.000000	678,706		678,706	113,492	792,198

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Purchasing 101-233**

Activity - Purch General

Allocation Basis: Dollar amount of purchased services
Allocation Source: Purchasing allocation summary

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Purchasing 101-233

Activity - Purch CIPS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Mgmt 101-265-2601	10,602,570	63.241042	17,694		17,694	2,960	20,654
Information Technology	893,521	5.329576	1,491		1,491	249	1,741
Circuit Court	14,400	0.085892	24		24	4	28
Prosecutor	9,340	0.055710	16		16	3	18
Sheriff	131,820	0.786265	220		220	37	257
Jail	3,355,132	20.012322	5,599		5,599	936	6,536
Health Prev Prog	130,353	0.777515	218		218	36	254
Zoo	114,212	0.681239	191		191	32	222
Parks & Rec	1,059,925	6.322124	1,769		1,769	296	2,065
Community Action	18,560	0.110705	31		31	5	36
DPW NK Landfill	122,567	0.731074	205		205	34	239
DPW SK Landfill	312,931	1.866536	522		522	87	610
Schedule .4 Total for Purch CIPS	16,765,331	100.000000	27,979		27,979	4,680	32,659

Allocation Basis: Dollar amount of purchased capital projects

Allocation Source: Purchasing allocation summary

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Purchasing 101-233

Activity - Fleet Mgmt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fleet Services	100	100.000000	47,826		47,826	8,000	55,826
Schedule .4 Total for Fleet Mgmt	100	100.000000	47,826		47,826	8,000	55,826

Allocation Basis: Direct allocation to Fleet Services

Allocation Source: Purchasing department

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Purchasing 101-233

Activity - Fire Commission

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fire Prevention	100	100.000000	12,276		12,276	2,051	14,327
Schedule .4 Total for Fire Commission	100	100.000000	12,276		12,276	2,051	14,327

Allocation Basis: Direct allocation to Fire Prevention

Allocation Source: Purchasing department

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Purchasing 101-233

Receiving Department	Total	Purch General	Purch CIPS	Fleet Mgmt	Fire Commission
Fiscal Services 101-191	1,369	1,369	0	0	0
Administrator 101-172	5,737	5,737	0	0	0
Human Resources	3,130	3,130	0	0	0
Purchasing 101-233	67	67	0	0	0
Treasurer 101-253	601	601	0	0	0
Facilities Mgmt 101-265-2601	23,868	3,214	20,654	0	0
Building & Grounds	36,443	36,443	0	0	0
Central Services	2,265	2,265	0	0	0
Fleet Services	58,188	2,361	0	55,826	0
Information Technology	25,671	23,930	1,741	0	0
Commissioners	3,921	3,921	0	0	0
Circuit Court	39,633	39,605	28	0	0
Circuit Court Svcs	1,648	1,648	0	0	0
District Court	2,954	2,954	0	0	0
Law Library	176	176	0	0	0
Probate Court	2,874	2,874	0	0	0
Cir Ct Referee	76	76	0	0	0
Probation CC	133	133	0	0	0
F.O.C.	2,567	2,567	0	0	0
Elections	3,040	3,040	0	0	0
County Clerk	283	283	0	0	0
Concealed Pistol	588	588	0	0	0
Clerk Circuit Ct	483	483	0	0	0
Equalization	2,436	2,436	0	0	0
Prosecutor	2,637	2,619	18	0	0
Pros Atty CRP	796	796	0	0	0
Pros Atty IV-E	144	144	0	0	0
Pros Atty CVR	377	377	0	0	0
Reg of Deeds	22	22	0	0	0
Co-op Extension	3,796	3,796	0	0	0
KCH Boiler Plant	7,280	7,280	0	0	0
Drain Commissioner	580	580	0	0	0
Sheriff	47,804	47,547	257	0	0
SRO 279-301-3027	168	168	0	0	0
CP 279-301-3030	11	11	0	0	0
CP 279-301-3032	6	6	0	0	0
CP 279-301-3033	21	21	0	0	0
Emergency Mgmt	2,802	2,802	0	0	0
Marine	207	207	0	0	0
Twp Law Enf CS	13	13	0	0	0
2nd Road Patrol	1,227	1,227	0	0	0
E-911	709	709	0	0	0
Jail	107,834	101,299	6,536	0	0
MDOT Road Crew	12	12	0	0	0
RC Inmate Crew	56	56	0	0	0
Animal Control	952	952	0	0	0
Health Prev Prog	13,930	13,676	254	0	0
Medical Examiner	13,862	13,862	0	0	0
Human Services	4,253	4,253	0	0	0
Guardianship	5,404	5,404	0	0	0
Zoo	222	0	222	0	0
Fire Prevention	15,778	1,450	0	0	14,327

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Purchasing 101-233**

Receiving Department	Total	Purch General	Purch CIPS	Fleet Mgmt	Fire Commission
Parks & Rec	24,997	22,932	2,065	0	0
Health	70,843	70,843	0	0	0
H-COVID	21,739	21,739	0	0	0
H-Animal Shelter	3,474	3,474	0	0	0
Lodging Tax	17	17	0	0	0
Early Childhood Mil	79,434	79,434	0	0	0
ID 251-284	17,985	17,985	0	0	0
ID 260-283	45,003	45,003	0	0	0
ID 260-284	10	10	0	0	0
ID 260-286	2,411	2,411	0	0	0
ROD Automation	2,192	2,192	0	0	0
Sh Narcotics Shr	617	617	0	0	0
283-694 CDBG Admin	500	500	0	0	0
283-694 CDBG HR	4,376	4,376	0	0	0
283-694-CDBG CF	239	239	0	0	0
283-695 6950 COC	96	96	0	0	0
283-695 6951 COC	225	225	0	0	0
283-695-7100 CF	293	293	0	0	0
283-696-XXXX ESG	1,726	1,726	0	0	0
283-697-XXXX HOME	821	821	0	0	0
Housing Commissn	243	243	0	0	0
Community Action	4,162	4,126	36	0	0
CC Milk Meal	1,834	1,834	0	0	0
CCF IHC ASO	90	90	0	0	0
CCF IHC CP	6,765	6,765	0	0	0
CCF IHC YDIP	1,772	1,772	0	0	0
CCF IHC CASA	2,691	2,691	0	0	0
CCF FFC FFCPO	6	6	0	0	0
CCF JD Juve Det	13,422	13,422	0	0	0
CCF JD Fac Mgmt	5,444	5,444	0	0	0
Veteran's Millage	5,879	5,879	0	0	0
SP Comm. Correct	8,404	8,404	0	0	0
SP Remonum.	1,260	1,260	0	0	0
SP Ag Preservation	2,369	2,369	0	0	0
DPW Resource Rec	1,190	1,190	0	0	0
DPW Act 451	17	17	0	0	0
DPW Admin & Fin	4,989	4,989	0	0	0
DPW NK Landfill	5,547	5,308	239	0	0
DPW LTE	512	512	0	0	0
DPW SK Landfill	14,226	13,616	610	0	0
DPW WTE	8,417	8,417	0	0	0
DPW Mat. Recycle	18,856	18,856	0	0	0
DPW NK Transfer	45,565	45,565	0	0	0
DPW Sparta LF	835	835	0	0	0
DPW Kentwood LF	1,710	1,710	0	0	0
DPW Ordinance	78	78	0	0	0
DPW HHW	1,422	1,422	0	0	0
Deliquent Tax	3,742	3,742	0	0	0
Office Equipment	598	598	0	0	0
Risk Managment	615	615	0	0	0
Coronavirus Relief Fund	6,301	6,301	0	0	0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Purchasing 101-233

Receiving Department	Total	Purch General	Purch CIPS	Fleet Mgmt	Fire Commission
Direct Bill	0	0	0	0	0
Total	895,011	792,198	32,659	55,826	14,327

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department Treasurer 101-253

The County Treasurer has legal responsibility for all County cash transactions, both disbursements and receipts. A portion of the Treasurer's responsibility is maintenance of the disbursement checking accounts, cash controls and accounting. This includes bank reconciliations and fund cash balances. This service is a portion of the cash management processing system and is a direct benefit to all County departments. The cost of this department has been separated into the following activities based on the assigned responsibilities of the individuals within this department.

- **Accounting/Banking** - The costs of this activity are allocated to all departments based on the number of revenue and expense accounting transaction postings generated by benefiting department.
- **Cash Receipts** - The cash receipting function has been identified and related costs are allocated based on the number of cash receipt postings generated 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.

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department Treasurer 101-253

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,362,444			1,362,444
Deductions:				
Software	-24,000			
Capitalized Software Adj.	24,000			
Total Deductions:	0			0
Inbound Costs:				
Building Depreciation	11,730		11,730	
Equipment Depreciation	1,753		1,753	
Fiscal Services 101-191	10,603	1,327	11,929	
Administrator 101-172	16,635	1,887	18,522	
Human Resources	12,171	1,437	13,608	
Purchasing 101-233	513	87	601	
Treasurer 101-253		35,190	35,190	
Building & Grounds		67,434	67,434	
Central Services		12,370	12,370	
Information Technology		51,160	51,160	
I.T. Fiscal/HR/Phone System		12,730	12,730	
Total Allocated Additions:	53,405	183,621	237,026	237,026
Total To Be Allocated:	1,415,849	183,621		1,599,470

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department Treasurer 101-253

	Total	G&A	Actng/Banking	Receipt Posting	General Gov't**
Wages & Benefits					
SALARIES & WAGES	825,060	0	177,853	229,527	417,680
FRINGE BENEFITS	355,306	0	76,604	98,846	179,856
Other Expense & Cost					
Supplies	8,612	0	1,857	2,396	4,359
Postage	17,634	0	0	0	17,634
Operating Expenses	15,075	0	3,250	4,194	7,631
Contract Services	381	0	82	106	193
Service Contracts	5,819	0	0	5,060	759
*Software	24,000	0	0	0	0
*Capitalized Software Adj.	(24,000)	0	0	0	0
Insurance	83,007	0	17,896	23,093	42,018
Tax Bonds	41,536	0	0	0	41,536
Expendable Equip	7,746	0	1,670	2,155	3,921
Bank Fees	2,268	0	1,134	1,134	0
Departmental Total					
Expenditures Per Financial Statement	1,362,444				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	1,362,444	0	280,346	366,511	715,587
Allocation Step 1					
Inbound - All Others	53,405	0	11,514	14,857	27,034
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(742,621)	0	0	0	(742,621)
1st Allocation	673,228	0	291,860	381,368	0
Allocation Step 2					
Inbound - All Others	183,621	0	39,589	51,083	92,949
Unallocated Costs	(92,949)	0	0	0	(92,949)
2nd Allocation	90,672	0	39,589	51,083	0
Total For Treasurer 101-253					
Schedule .3 Total	763,900	0	331,449	432,452	0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Treasurer 101-253

Activity - Actng/Banking

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	231	0.220378	643		643		643
Administrator 101-172	471	0.449342	1,311		1,311		1,311
Human Resources	344	0.328182	958		958		958
Purchasing 101-233	55	0.052471	153		153		153
Treasurer 101-253	2,791	2.662660	7,771		7,771		7,771
Facilities Mgmt 101-265-2601	411	0.392101	1,144		1,144	161	1,306
Building & Grounds	2,169	2.069262	6,039		6,039	851	6,890
Central Services	423	0.403549	1,178		1,178	166	1,344
Fleet Services	549	0.523755	1,529		1,529	215	1,744
Information Technology	891	0.850029	2,481		2,481	350	2,830
Commissioners	225	0.214654	626		626	88	715
Circuit Court	12,311	11.744896	34,279		34,279	4,829	39,108
Circuit Court Svcs	225	0.214654	626		626	88	715
District Court	715	0.682122	1,991		1,991	280	2,271
Law Library	13	0.012402	36		36	5	41
Probate Court	1,934	1.845068	5,385		5,385	759	6,144
Cir Ct Referee	10	0.009540	28		28	4	32
Probation CC	64	0.061057	178		178	25	203
F.O.C.	1,099	1.048464	3,060		3,060	431	3,491
Elections	86	0.082045	239		239	34	273
COMIT	6	0.005724	17		17	2	19
County Clerk	1,091	1.040832	3,038		3,038	428	3,466
Concealed Pistol	323	0.308147	899		899	127	1,026
Clerk Circuit Ct	263	0.250906	732		732	103	835
Equalization	301	0.287159	838		838	118	956
Prosecutor	2,725	2.599695	7,587		7,587	1,069	8,656
Pros Atty CRP	440	0.419767	1,225		1,225	173	1,398
Pros Atty IV-E	72	0.068689	200		200	28	229
Pros Atty CVR	129	0.123068	359		359	51	410
Reg of Deeds	856	0.816638	2,383		2,383	336	2,719
Co-op Extension	35	0.033391	97		97	14	111
KCH Boiler Plant	246	0.234688	685		685	96	781
Drain Commissioner	235	0.224194	654		654	92	747
Sheriff	3,171	3.025186	8,829		8,829	1,244	10,073
SRO 279-301-3027	247	0.235642	688		688	97	785
CP 279-301-3030	25	0.023850	70		70	10	79
CP 279-301-3031	24	0.022896	67		67	9	76
CP 279-301-3032	25	0.023850	70		70	10	79
CP 279-301-3033	24	0.022896	67		67	9	76
Traffic & Safety	4	0.003816	11		11	2	13
Emergency Mgmt	93	0.088724	259		259	36	295
Marine	105	0.100172	292		292	41	333
Twp Law Enf	85	0.081091	237		237	33	270
Twp Law Enf EP	42	0.040069	117		117	16	133
Twp Law Enf CS	33	0.031483	92		92	13	105
2nd Road Patrol	85	0.081091	237		237	33	270
E-911	138	0.131654	384		384	54	438
Dispatch 261-325	1,355	1.292692	3,773		3,773	531	4,304
Jail	2,970	2.833429	8,270		8,270	1,165	9,435
MDOT Road Crew	16	0.015264	45		45	6	51
RC Inmate Crew	20	0.019080	56		56	8	63
DPW Corr Deputies	1	0.000954	3		3	0	3

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Treasurer 101-253

Activity - Actng/Banking

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Animal Control	29	0.027666	81		81	11	92
Health Prev Prog	49	0.046747	136		136	19	156
Medical Examiner	198	0.188895	551		551	78	629
Mental Health	4	0.003816	11		11	2	13
Human Services	206	0.196527	574		574	81	654
Guardianship	1,321	1.260256	3,678		3,678	518	4,196
Zoo	5	0.004770	14		14	2	16
Fire Prevention	106	0.101126	295		295	42	337
Parks & Rec	6,224	5.937798	17,330		17,330	2,441	19,771
Health	7,260	6.926159	20,215		20,215	2,848	23,062
H-COVID	812	0.774661	2,261		2,261	319	2,579
H-Animal Shelter	960	0.915856	2,673		2,673	377	3,050
Lodging Tax	1,385	1.321313	3,856		3,856	543	4,400
Early Childhood Mil	572	0.545697	1,593		1,593	224	1,817
Corr/Det Fac.	502	0.478916	1,398		1,398	197	1,595
Senior Millage	590	0.562870	1,643		1,643	231	1,874
ID 251-284	364	0.347262	1,014		1,014	143	1,156
ID 260-283	1,079	1.029384	3,004		3,004	423	3,428
ID 260-284	6	0.005724	17		17	2	19
ID 260-286	26	0.024804	72		72	10	83
ROD Automation	349	0.332952	972		972	137	1,109
Zoo/Museum Millage	1,098	1.047510	3,057		3,057	431	3,488
Sh Narcotics Shr	123	0.117344	342		342	48	391
Sh Narcotics Fed	4	0.003816	11		11	2	13
283-694 CDBG Admin	70	0.066781	195		195	27	222
283-691 HOME	55	0.052471	153		153	22	175
283-694 CDBG HR	102	0.097310	284		284	40	324
283-694 CDBG LGA	84	0.080137	234		234	33	267
283-694-CDBG CF	53	0.050563	148		148	21	168
283-695 6950 COC	30	0.028620	84		84	12	95
283-695 6951 COC	30	0.028620	84		84	12	95
283-695-7100 CF	70	0.066781	195		195	27	222
283-696-XXXX ESG	72	0.068689	200		200	28	229
283-697-XXXX HOME	42	0.040069	117		117	16	133
Housing Commissn	7,156	6.826941	19,925		19,925	2,807	22,732
Community Action	3,078	2.936463	8,570		8,570	1,207	9,778
CC Juve AD	12	0.011448	33		33	5	38
CC Milk Meal	193	0.184125	537		537	76	613
CCF IHC ASO	28	0.026712	78		78	11	89
CCF IHC CP	1,642	1.566495	4,572		4,572	644	5,216
CCF IHC YDIP	12	0.011448	33		33	5	38
CCF IHC CASA	16	0.015264	45		45	6	51
CCF IC ICP	200	0.190803	557		557	78	635
CCF IC ICPO	41	0.039115	114		114	16	130
CCF FFC FFCP	76	0.072505	212		212	30	241
CCF FFC FFCPO	114	0.108758	317		317	45	362
CCF FFC FFCPPRC	80	0.076321	223		223	31	254
CCF JD Juve Det	522	0.497997	1,453		1,453	205	1,658
CCF JD Fac Mgmt	470	0.448388	1,309		1,309	184	1,493
CCF DHHS	119	0.113528	331		331	47	378
Veteran's Millage	1,179	1.124785	3,283		3,283	462	3,745
SP Comm. Correct	199	0.189849	554		554	78	632

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Treasurer 101-253

Activity - Actng/Banking

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
SP Remonum.	26	0.024804	72		72	10	83
SP Ag Preservation	7	0.006678	19		19	3	22
KCBA Debt Service	116	0.110666	323		323	45	368
DPW Resource Rec	83	0.079183	231		231	33	264
DPW Act 451	1	0.000954	3		3	0	3
DPW Admin & Fin	400	0.381607	1,114		1,114	157	1,271
DPW NK Landfill	358	0.341538	997		997	140	1,137
DPW LTE	31	0.029575	86		86	12	98
DPW SK Landfill	1,245	1.187750	3,467		3,467	488	3,955
DPW WTE	1,082	1.032246	3,013		3,013	424	3,437
DPW Mat. Recycle	1,057	1.008395	2,943		2,943	415	3,358
DPW NK Transfer	1,097	1.046556	3,055		3,055	430	3,485
DPW Sparta LF	10	0.009540	28		28	4	32
DPW Kentwood LF	261	0.248998	727		727	102	829
DPW Ordinance	101	0.096356	281		281	40	321
DPW HHW	193	0.184125	537		537	76	613
Delinquent Tax	4,184	3.991605	11,650		11,650	1,641	13,291
Motor Pool	23	0.021942	64		64	9	73
Office Equipment	30	0.028620	84		84	12	95
Risk Managment	1,049	1.000763	2,921		2,921	411	3,332
Drain Revolving	1,223	1.166762	3,405		3,405	480	3,885
Lake Level Revol	159	0.151689	443		443	62	505
Drain Debt Serv	46	0.043885	128		128	18	146
Coronavirus Relief Fund	308	0.293837	858		858	121	978
CERA Payments	12,342	11.774474	34,366		34,366	4,845	39,210
Non Allocated	169	0.161229	471		471	66	537
Schedule .4 Total for Actng/Banking	104,820	100.000000	291,860		291,860	39,589	331,449

Allocation Basis: Number of general accounting transactions by dept.
Allocation Source: Transaction summary report

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Treasurer 101-253

Activity - Receipt Posting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	154	0.578469	2,206		2,206		2,206
Administrator 101-172	3	0.011269	43		43		43
Human Resources	19	0.071370	272		272		272
Treasurer 101-253	1,914	7.189542	27,419		27,419		27,419
Facilities Mgmt 101-265-2601	41	0.154008	587		587	85	673
Building & Grounds	347	1.303433	4,971		4,971	723	5,693
Central Services	153	0.574713	2,192		2,192	319	2,510
Information Technology	182	0.683645	2,607		2,607	379	2,986
Commissioners	21	0.078882	301		301	44	344
Circuit Court	487	1.829314	6,976		6,976	1,014	7,991
Circuit Court Svcs	41	0.154008	587		587	85	673
District Court	284	1.066787	4,068		4,068	591	4,660
Law Library	2	0.007513	29		29	4	33
Probate Court	1,211	4.548869	17,348		17,348	2,522	19,870
Probation CC	3	0.011269	43		43	6	49
F.O.C.	331	1.243333	4,742		4,742	689	5,431
Elections	47	0.176546	673		673	98	771
COMIT	3	0.011269	43		43	6	49
County Clerk	1,044	3.921569	14,956		14,956	2,174	17,130
Concealed Pistol	255	0.957854	3,653		3,653	531	4,184
Clerk Circuit Ct	86	0.323041	1,232		1,232	179	1,411
Equalization	120	0.450755	1,719		1,719	250	1,969
Prosecutor	31	0.116445	444		444	65	509
Pros Atty CRP	67	0.251672	960		960	139	1,099
Pros Atty IV-E	26	0.097664	372		372	54	427
Pros Atty CVR	10	0.037563	143		143	21	164
Reg of Deeds	817	3.068890	11,704		11,704	1,701	13,405
KCH Boiler Plant	168	0.631057	2,407		2,407	350	2,757
Drain Commissioner	69	0.259184	988		988	144	1,132
Sheriff	669	2.512959	9,584		9,584	1,393	10,977
SRO 279-301-3027	335	1.258358	4,799		4,799	698	5,496
CP 279-301-3030	24	0.090151	344		344	50	394
CP 279-301-3031	46	0.172789	659		659	96	755
CP 279-301-3032	24	0.090151	344		344	50	394
CP 279-301-3033	22	0.082638	315		315	46	361
Traffic & Safety	8	0.030050	115		115	17	131
Emergency Mgmt	82	0.308016	1,175		1,175	171	1,345
Marine	6	0.022538	86		86	12	98
Twp Law Enf	166	0.623544	2,378		2,378	346	2,724
Twp Law Enf EP	75	0.281722	1,074		1,074	156	1,231
Twp Law Enf CS	24	0.090151	344		344	50	394
2nd Road Patrol	11	0.041319	158		158	23	180
E-911	47	0.176546	673		673	98	771
Dispatch 261-325	1,318	4.950793	18,881		18,881	2,744	21,625
Jail	607	2.280069	8,695		8,695	1,264	9,959
MDOT Road Crew	22	0.082638	315		315	46	361
RC Inmate Crew	24	0.090151	344		344	50	394
Health Prev Prog	3	0.011269	43		43	6	49
Medical Examiner	59	0.221621	845		845	123	968
Guardianship	17	0.063857	244		244	35	279
Fire Prevention	43	0.161521	616		616	90	706
Parks & Rec	413	1.551349	5,916		5,916	860	6,776

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Treasurer 101-253

Activity - Receipt Posting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Health	2,992	11.238825	42,861		42,861	6,230	49,092
H-COVID	491	1.844339	7,034		7,034	1,022	8,056
H-Animal Shelter	420	1.577643	6,017		6,017	875	6,891
Lodging Tax	1,352	5.078506	19,368		19,368	2,815	22,183
Early Childhood Mil	464	1.742919	6,647		6,647	966	7,613
Corr/Det Fac.	472	1.772970	6,762		6,762	983	7,744
Senior Millage	471	1.769213	6,747		6,747	981	7,728
ID 251-284	1	0.003756	14		14	2	16
ROD Automation	266	0.999174	3,811		3,811	554	4,364
Zoo/Museum Millage	942	3.538427	13,494		13,494	1,961	15,456
Sh Narcotics Shr	17	0.063857	244		244	35	279
283-694 CDBG Admin	37	0.138983	530		530	77	607
283-691 HOME	44	0.165277	630		630	92	722
283-694 CDBG HR	71	0.266697	1,017		1,017	148	1,165
283-694 CDBG LGA	79	0.296747	1,132		1,132	165	1,296
283-694-CDBG CF	42	0.157764	602		602	87	689
283-695 6950 COC	14	0.052588	201		201	29	230
283-695 6951 COC	14	0.052588	201		201	29	230
283-695-7100 CF	72	0.270453	1,031		1,031	150	1,181
283-696-XXXX ESG	84	0.315529	1,203		1,203	175	1,378
283-697-XXXX HOME	45	0.169033	645		645	94	738
Housing Commissn	9	0.033807	129		129	19	148
Community Action	676	2.539253	9,684		9,684	1,408	11,092
CC Juve AD	1	0.003756	14		14	2	16
CC Milk Meal	15	0.056344	215		215	31	246
CCF IHC ASO	6	0.022538	86		86	12	98
CCF IHC CP	20	0.075126	287		287	42	328
CCF IHC CASA	2	0.007513	29		29	4	33
CCF IC ICP	29	0.108932	415		415	60	476
CCF JD Juve Det	2	0.007513	29		29	4	33
CCF JD Fac Mgmt	1	0.003756	14		14	2	16
Veteran's Millage	479	1.799264	6,862		6,862	997	7,859
SP Comm. Correct	24	0.090151	344		344	50	394
SP Remonum.	4	0.015025	57		57	8	66
SP Ag Preservation	2	0.007513	29		29	4	33
KCBA Debt Service	7	0.026294	100		100	14	115
DPW Admin & Fin	10	0.037563	143		143	21	164
DPW LTE	12	0.045076	172		172	25	197
DPW SK Landfill	81	0.304260	1,160		1,160	169	1,329
DPW WTE	28	0.105176	401		401	58	459
DPW Mat. Recycle	4	0.015025	57		57	8	66
DPW NK Transfer	88	0.330554	1,261		1,261	183	1,444
DPW Ordinance	83	0.311772	1,189		1,189	173	1,362
DPW HHW	2	0.007513	29		29	4	33
Deliquent Tax	3,546	13.319808	50,798		50,798	7,386	58,184
Office Equipment	9	0.033807	129		129	19	148
Risk Managment	175	0.657351	2,507		2,507	364	2,871
Drain Revolving	784	2.944933	11,231		11,231	1,633	12,864
Lake Level Revol	40	0.150252	573		573	83	656
Drain Debt Serv	18	0.067613	258		258	37	295
Coronavirus Relief Fund	38	0.142739	544		544	79	623
CERA Payments	38	0.142739	544		544	79	623

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Treasurer 101-253

Activity - Receipt Posting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non Allocated	18	0.067613	258		258	37	295
Schedule .4 Total for Receipt Posting	26,622	100.000000	381,368		381,368	51,083	432,452

Allocation Basis: Number of cash receipt transactions by benefiting dept

Allocation Source: Transaction summary report

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Treasurer 101-253**

Receiving Department	Total	Actng/Banking	Receipt Posting
Fiscal Services 101-191	2,849	643	2,206
Administrator 101-172	1,354	1,311	43
Human Resources	1,230	958	272
Purchasing 101-233	153	153	0
Treasurer 101-253	35,190	7,771	27,419
Facilities Mgmt 101-265-2601	1,978	1,306	673
Building & Grounds	12,584	6,890	5,693
Central Services	3,854	1,344	2,510
Fleet Services	1,744	1,744	0
Information Technology	5,817	2,830	2,986
Commissioners	1,059	715	344
Circuit Court	47,098	39,108	7,991
Circuit Court Svcs	1,387	715	673
District Court	6,931	2,271	4,660
Law Library	74	41	33
Probate Court	26,013	6,144	19,870
Cir Ct Referee	32	32	0
Probation CC	252	203	49
F.O.C.	8,922	3,491	5,431
Elections	1,044	273	771
COMIT	68	19	49
County Clerk	20,595	3,466	17,130
Concealed Pistol	5,210	1,026	4,184
Clerk Circuit Ct	2,246	835	1,411
Equalization	2,925	956	1,969
Prosecutor	9,165	8,656	509
Pros Atty CRP	2,497	1,398	1,099
Pros Atty IV-E	655	229	427
Pros Atty CVR	574	410	164
Reg of Deeds	16,124	2,719	13,405
Co-op Extension	111	111	0
KCH Boiler Plant	3,538	781	2,757
Drain Commissioner	1,879	747	1,132
Sheriff	21,050	10,073	10,977
SRO 279-301-3027	6,281	785	5,496
CP 279-301-3030	473	79	394
CP 279-301-3031	831	76	755
CP 279-301-3032	473	79	394
CP 279-301-3033	437	76	361
Traffic & Safety	144	13	131
Emergency Mgmt	1,641	295	1,345
Marine	432	333	98
Twp Law Enf	2,994	270	2,724
Twp Law Enf EP	1,364	133	1,231
Twp Law Enf CS	499	105	394
2nd Road Patrol	450	270	180
E-911	1,210	438	771
Dispatch 261-325	25,930	4,304	21,625
Jail	19,394	9,435	9,959
MDOT Road Crew	412	51	361
RC Inmate Crew	457	63	394
DPW Corr Deputies	3	3	0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Treasurer 101-253

Receiving Department	Total	Actng/Banking	Receipt Posting
Animal Control	92	92	0
Health Prev Prog	205	156	49
Medical Examiner	1,597	629	968
Mental Health	13	13	0
Human Services	654	654	0
Guardianship	4,475	4,196	279
Zoo	16	16	0
Fire Prevention	1,042	337	706
Parks & Rec	26,548	19,771	6,776
Health	72,154	23,062	49,092
H-COVID	10,636	2,579	8,056
H-Animal Shelter	9,941	3,050	6,891
Lodging Tax	26,583	4,400	22,183
Early Childhood Mil	9,430	1,817	7,613
Corr/Det Fac.	9,339	1,595	7,744
Senior Millage	9,602	1,874	7,728
ID 251-284	1,173	1,156	16
ID 260-283	3,428	3,428	0
ID 260-284	19	19	0
ID 260-286	83	83	0
ROD Automation	5,473	1,109	4,364
Zoo/Museum Millage	18,944	3,488	15,456
Sh Narcotics Shr	670	391	279
Sh Narcotics Fed	13	13	0
283-694 CDBG Admin	829	222	607
283-691 HOME	897	175	722
283-694 CDBG HR	1,489	324	1,165
283-694 CDBG LGA	1,563	267	1,296
283-694-CDBG CF	857	168	689
283-695 6950 COC	325	95	230
283-695 6951 COC	325	95	230
283-695-7100 CF	1,404	222	1,181
283-696-XXXX ESG	1,607	229	1,378
283-697-XXXX HOME	872	133	738
Housing Commissn	22,880	22,732	148
Community Action	20,869	9,778	11,092
CC Juve AD	54	38	16
CC Milk Meal	859	613	246
CCF IHC ASO	187	89	98
CCF IHC CP	5,544	5,216	328
CCF IHC YDIP	38	38	0
CCF IHC CASA	84	51	33
CCF IC ICP	1,111	635	476
CCF IC ICPO	130	130	0
CCF FFC FFCP	241	241	0
CCF FFC FFCPO	362	362	0
CCF FFC FFCPPRC	254	254	0
CCF JD Juve Det	1,691	1,658	33
CCF JD Fac Mgmt	1,509	1,493	16
CCF DHHS	378	378	0
Veteran's Millage	11,605	3,745	7,859
SP Comm. Correct	1,026	632	394

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Treasurer 101-253**

Receiving Department	Total	Actng/Banking	Receipt Posting
SP Remonum.	148	83	66
SP Ag Preservation	55	22	33
KCBA Debt Service	483	368	115
DPW Resource Rec	264	264	0
DPW Act 451	3	3	0
DPW Admin & Fin	1,435	1,271	164
DPW NK Landfill	1,137	1,137	0
DPW LTE	295	98	197
DPW SK Landfill	5,284	3,955	1,329
DPW WTE	3,897	3,437	459
DPW Mat. Recycle	3,423	3,358	66
DPW NK Transfer	4,929	3,485	1,444
DPW Sparta LF	32	32	0
DPW Kentwood LF	829	829	0
DPW Ordinance	1,683	321	1,362
DPW HHW	646	613	33
Deliquent Tax	71,475	13,291	58,184
Motor Pool	73	73	0
Office Equipment	243	95	148
Risk Managment	6,204	3,332	2,871
Drain Revolving	16,749	3,885	12,864
Lake Level Revol	1,161	505	656
Drain Debt Serv	441	146	295
Coronavirus Relief Fund	1,602	978	623
CERA Payments	39,834	39,210	623
Non Allocated	832	537	295
Direct Bill	0	0	0
Total	763,900	331,449	432,452

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department Facilities Mgmt 101-265-2601

The Kent County Facilities Management department is responsible for making sure the necessary building space needs for all departments is provided at the most reasonable cost possible. The cost of this department has been separated into the following activities based on the assigned responsibilities of the individuals within this department.

- **Facilities Management** - This activity accounts for the costs associated with the Facilities Director and support staff and includes professional in-house consulting services to departments in the areas of building operations, renovations, energy conservation, additions, etc. Costs included in this activity have been allocated to departments and programs occupying space in facilities that are managed by the Facilities Management department. The cost of this activity was allocated based on the dollar amount of assigned wages by location as determined by the assigned square footage by serviced facility.
- **Specific Services** - This activity accounts for costs that are specifically associated with a particular facility. The costs included in this activity is allocate based on the dollar amount of services by benefiting location.

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.

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department Facilities Mgmt 101-265-2601

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	582,665			582,665
Cost Adjustments:				
Reimbursement	0			
Total Departmental Cost Adjustments:	0			0
Inbound Costs:				
Building Depreciation	6,700		6,700	
Equipment Depreciation	9,585		9,585	
Fiscal Services 101-191	11,949	1,561	13,510	
Administrator 101-172	4,267	484	4,751	
Human Resources	2,872	342	3,214	
Purchasing 101-233	20,442	3,426	23,868	
Treasurer 101-253	1,732	247	1,978	
Building & Grounds		30,530	30,530	
Central Services		3,023	3,023	
Fleet Services		1,956	1,956	
Information Technology		79,760	79,760	
I.T. Fiscal/HR/Phone System		4,852	4,852	
Total Allocated Additions:	57,547	126,181	183,728	183,728
Total To Be Allocated:	640,212	126,181		766,393

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department Facilities Mgmt 101-265-2601

	Total	G&A	Facility Mgmt	Specific Serv	Parks
Wages & Benefits					
SALARIES & WAGES	308,450	0	308,450	0	0
FRINGE BENEFITS	108,303	0	108,303	0	0
Other Expense & Cost					
Office Supplies	1,602	0	1,602	0	0
Operating Expenses	40,550	0	40,550	0	0
Contract Services	12,252	0	6,852	5,400	0
Utilities Misc	7,048	0	0	7,048	0
Repair & Maint	104,460	0	96,521	7,939	0
Capital Equipment	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	582,665				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Reimbursement	0	0	0	0	0
Functional Cost					
Functional Cost	582,665	0	562,278	20,387	0
Allocation Step 1					
Inbound - All Others	57,547	0	57,547	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	640,212	0	619,825	20,387	0
Allocation Step 2					
Inbound - All Others	126,181	0	126,181	0	0
2nd Allocation	126,181	0	126,181	0	0
Total For Facilities Mgmt 101-265-2601					
Schedule .3 Total	766,393	0	746,006	20,387	0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Facilities Mgmt 101-265-2601

Activity - Facility Mgmt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building & Grounds	770,615	72.385335	448,663		448,663	91,336	539,999
Fleet Services	11,700	1.099003	6,812		6,812	1,387	8,199
KCH Boiler Plant	14,725	1.383147	8,573		8,573	1,745	10,318
Sheriff	4,874	0.457824	2,838		2,838	578	3,415
Jail	25,593	2.403999	14,901		14,901	3,033	17,934
Parks & Rec	7,100	0.666917	4,134		4,134	841	4,975
Health	78,184	7.343972	45,520		45,520	9,267	54,786
H-Clinic South	10,718	1.006762	6,240		6,240	1,270	7,511
H-Clinic TB	1,880	0.176592	1,095		1,095	223	1,317
H-Animal Shelter	23,000	2.160434	13,391		13,391	2,726	16,117
MCDC	5,405	0.507702	3,147		3,147	641	3,787
CCF JD Fac Mgmt	92,273	8.667379	53,723		53,723	10,937	64,659
Non Allocated	18,534	1.740934	10,791		10,791	2,197	12,987
Schedule .4 Total for Facility Mgmt	1,064,601	100.000000	619,825		619,825	126,181	746,006

Allocation Basis: Assigned square footage by benefiting location
Allocation Source: Building summary list

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Facilities Mgmt 101-265-2601

Activity - Specific Serv

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Animal Control	5,400	26.487468	5,400		5,400		5,400
Non Allocated	14,987	73.512532	14,987		14,987		14,987
Schedule .4 Total for Specific Serv	20,387	100.000000	20,387		20,387	0	20,387

Allocation Basis: Dollar amount of charges by benefiting department

Allocation Source: Paid invoices

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Facilities Mgmt 101-265-2601

Activity - Parks

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Parks & Rec	100	100.000000	0		0		0
Schedule .4 Total for Parks	100	100.000000	0		0	0	0

Allocation Basis: Direct allocation to Parks
Allocation Source: Facilities Director

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Facilities Mgmt 101-265-2601

Receiving Department	Total	Facility Mgmt	Specific Serv	Parks
Building & Grounds	539,999	539,999	0	0
Fleet Services	8,199	8,199	0	0
KCH Boiler Plant	10,318	10,318	0	0
Sheriff	3,415	3,415	0	0
Jail	17,934	17,934	0	0
Animal Control	5,400	0	5,400	0
Parks & Rec	4,975	4,975	0	0
Health	54,786	54,786	0	0
H-Clinic South	7,511	7,511	0	0
H-Clinic TB	1,317	1,317	0	0
H-Animal Shelter	16,117	16,117	0	0
MCDC	3,787	3,787	0	0
CCF JD Fac Mgmt	64,659	64,659	0	0
Non Allocated	27,974	12,987	14,987	0
Direct Bill	0	0	0	0
Total	766,393	746,006	20,387	0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department Building & Grounds

The Building and Grounds Department is responsible for the operation and maintenance of County real estate and buildings. Costs of this department are related to providing office space for County departments and grant programs located at several locations. This department is responsible for performing the necessary maintenance and repair to keep all office space in efficient operating condition. These costs include grounds maintenance, janitorial service, building maintenance, and other costs related to operating County facilities. The costs in this schedule have been allocated as follows:

- **Administration Building** - costs are allocated based on assigned square footage by occupant departments.
- **District Court Building** - costs are allocated based on assigned square footage by occupant departments.
- **Co-op Extension Building** - costs are allocated directly to the Co-op Extension Office.
- **82 Ionia Building** - costs are allocated based on assigned square footage by occupant departments.
- **Courthouse** - costs included in this cost center have been separated into the following activities:
 - **Courthouse** - this activity includes the costs of utilities, maintenance, custodial, and other building operating expenses including general building security. The costs in this activity are allocated based on assigned square footage by occupant departments.
 - **Courtroom / Transportation** - this activity identifies the cost of providing bailiff security and transporting inmates between the courts and jail. The basis of allocation is assigned square footage by occupant departments. The portion of space occupied by the Friend of the Court has been included in other since this is not an eligible cost for IV-D grant purposes.
- **Info Tech Building** - costs are allocated based on assigned square footage by occupant departments.
- **HSC Building** - costs associated with this building have been separated between Direct Expenses and Indirect Expenses:
 - **HSC Building Direct Expense** - This activity identifies the direct costs associated with the building operations of the HSC building. Related costs are allocated based on assigned square footage by occupant departments. The occupants at this facility are charged rent for the space they occupy. The rent paid by the Michigan Department of Health & Human Services (MDHHS) was excluded from the cost plan in order to identify the gross amount of costs related to MDHHS. The County reconciles the total costs with the billed rent each year and will calculate the difference which will be provided as a rent adjustment.
 - **HSC Building Indirect Expense** - This activity identifies the indirect costs associated with the building operations of the HSC building. The indirect costs associated with the HSC building were separately identified for rent reconciliation purposes in accordance with the lease agreement. Related costs are allocated based on assigned square footage by occupant departments.
- **Juvenile Detention Building** - costs are allocated directly to Juvenile Detention.
- **South Clinic** - costs are allocated based on assigned square footage by occupant departments.
- **Veteran's Building** - costs are allocated based on assigned square footage by occupant 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-billed charges are accounted for in the initial allocation.

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department Building & Grounds

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	12,354,710			12,354,710
Cost Adjustments:				
Parking Revenue	-62,848			
Reimbursement	-5,946			
Sheriff Admin	51,647			
Total Departmental Cost Adjustments:	-17,147			-17,147
Inbound Costs:				
Equipment Depreciation	88,789		88,789	
Fiscal Services 101-191	61,676	7,962	69,639	
Administrator 101-172	64,357	7,300	71,657	
Human Resources	46,864	5,534	52,398	
Purchasing 101-233	31,153	5,290	36,443	
Treasurer 101-253	11,010	1,573	12,584	
Facilities Mgmt 101-265-2601	448,663	91,336	539,999	
Central Services		6,476	6,476	
Information Technology		106,259	106,259	
I.T. Fiscal/HR/Phone System		44,970	44,970	
Total Allocated Additions:	752,512	276,702	1,029,213	1,029,213
Total To Be Allocated:	13,090,075	276,702		13,366,776

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Total	G&A	Admin Building	District Court	Co-op Extension
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
101-265-2602	743,050	0	743,050	0	0
101-265-2603	579,941	0	0	579,941	0
101-265-2604	50,230	0	0	0	50,230
101-265-2605	890,622	0	0	0	0
101-265-2606	8,874,184	0	0	0	0
101-265-2607	137,738	0	0	0	0
101-265-2608	11,441	0	0	0	0
101-265-2609	1,026,420	0	0	0	0
101-265-2615	15,349	15,349	0	0	0
101-265-2616	25,735	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	12,354,710				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Parking Revenue	(62,848)	0	0	0	0
Reimbursement	(5,946)	0	0	0	0
Sheriff Admin	51,647	0	0	7,895	0
Functional Cost	12,337,563	15,349	743,050	587,836	50,230
Allocation Step 1					
Inbound - Equipment Depreciation:					
Equipment Depr	88,789	0	2,228	1,220	0
Inbound - Fiscal Services 101-191:					
Accounting	31,923	35	2,790	4,228	918
Inbound - Fiscal Services 101-191:					
Payroll	10,005	0	0	1,140	0
Inbound - Fiscal Services 101-191:					
Budgeting	16,511	66	796	2,984	398
Inbound - Fiscal Services 101-191:					
Audit Services	3,238	3	283	417	90
Inbound - Administrator 101-172:					
County Admin	64,357	0	0	7,333	0
Inbound - Human Resources: Human					
Resources	43,141	0	0	4,915	0
Inbound - Human Resources: Labor					
Relations	3,723	0	0	364	0
Inbound - Purchasing 101-233: Purch					
General	31,153	123	5,931	1,154	404
Inbound - Treasurer 101-253:					
Actng/Banking	6,039	6	479	476	309
Inbound - Treasurer 101-253: Receipt					
Posting	4,971	0	415	29	0
Inbound - Facilities Mgmt 101-265-					
2601: Facility Mgmt	448,663	0	38,426	23,232	6,421
Reallocate Admin Costs		(15,583)	2,235	605	103
Unallocated Costs	(4,458,757)	0	0	0	0
1st Allocation	8,631,318	0	796,633	635,931	58,873

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Total	G&A	Admin Building	District Court	Co-op Extension
Allocation Step 2					
Inbound - Fiscal Services 101-191: Accounting	4,338	5	379	575	125
Inbound - Fiscal Services 101-191: Payroll	1,374	0	0	156	0
Inbound - Fiscal Services 101-191: Budgeting	2,249	9	108	406	54
Inbound - Fiscal Services 101-191: Audit Services	1	0	0	0	0
Inbound - Administrator 101-172: County Admin	7,300	0	0	832	0
Inbound - Human Resources: Human Resources	5,137	0	0	585	0
Inbound - Human Resources: Labor Relations	397	0	0	39	0
Inbound - Purchasing 101-233: Purch General	5,290	21	1,007	196	69
Inbound - Treasurer 101-253: Actng/Banking	851	1	67	67	43
Inbound - Treasurer 101-253: Receipt Posting	723	0	60	4	0
Inbound - Facilities Mgmt 101-265-2601: Facility Mgmt	91,336	0	7,823	4,729	1,307
Inbound - Central Services: Messenger Serv	1,258	0	0	0	0
Inbound - Central Services: Printing Serv	3,718	0	166	0	458
Inbound - Central Services: Postage	1,500	1,500	0	0	0
Inbound - Information Technology: Dedicated Serv	7,618	0	0	0	0
Inbound - Information Technology: Enterprise 1	17,740	2,087	0	522	0
Inbound - Information Technology: Enterprise 2	32,538	3,828	0	957	0
Inbound - Information Technology: File Serv Admin	1,044	190	0	47	0
Inbound - Information Technology: File Serv Sheri	610	0	0	0	0
Inbound - Information Technology: Special Applic	14,050	1,653	0	413	0
Inbound - Information Technology: Justice System	4,090	0	0	0	0
Inbound - Information Technology: Helpdesk Supt	17,899	2,106	0	526	0
Inbound - Information Technology: Office 365	10,669	0	0	941	0
Inbound - I.T. Fiscal/HR/Phone System: Accounting	21,096	23	1,842	2,717	589
Inbound - I.T. Fiscal/HR/Phone System: Payroll	20,351	0	0	2,319	0
Inbound - I.T. Fiscal/HR/Phone System: Telephone Supt	3,523	0	0	220	0
Reallocate Admin Costs		(11,422)	1,638	443	75
Unallocated Costs	(512)	0	0	0	0
2nd Allocation	276,190	0	13,091	16,696	2,721
Total For Building & Grounds					
Schedule .3 Total	8,907,508	0	809,723	652,627	61,594

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	82 Ionia	Courthouse	Courtroom/Trans	Info Tech Bldg	HSC Direct
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
101-265-2602	0	0	0	0	0
101-265-2603	0	0	0	0	0
101-265-2604	0	0	0	0	0
101-265-2605	890,622	0	0	0	0
101-265-2606	45,013	3,040,426	1,448,970	0	0
101-265-2607	0	0	0	137,738	0
101-265-2608	0	0	0	0	0
101-265-2609	0	0	0	0	920,301
101-265-2615	0	0	0	0	0
101-265-2616	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Parking Revenue	(62,848)	0	0	0	0
Reimbursement	(3,233)	(2,713)	0	0	0
Sheriff Admin	5,190	10,563	27,999	0	0
Functional Cost	874,744	3,048,276	1,476,969	137,738	920,301
Allocation Step 1					
Inbound - Equipment Depreciation:					
Equipment Depr	14,681	59,666	0	0	0
Inbound - Fiscal Services 101-191:					
Accounting	4,828	7,967	3,568	1,000	0
Inbound - Fiscal Services 101-191:					
Payroll	1,283	2,217	4,475	0	0
Inbound - Fiscal Services 101-191:					
Budgeting	3,448	3,116	1,658	597	0
Inbound - Fiscal Services 101-191:					
Audit Services	505	794	351	99	0
Inbound - Administrator 101-172:					
County Admin	8,256	14,260	28,785	0	0
Inbound - Human Resources: Human					
Resources	5,534	9,559	19,296	0	0
Inbound - Human Resources: Labor					
Relations	261	1,056	1,687	0	0
Inbound - Purchasing 101-233: Purch					
General	3,787	14,114	6	1,101	0
Inbound - Treasurer 101-253:					
Actng/Banking	866	1,790	6	337	0
Inbound - Treasurer 101-253: Receipt					
Posting	1,561	473	0	0	0
Inbound - Facilities Mgmt 101-265-					
2601: Facility Mgmt	89,276	198,563	0	9,960	0
Reallocate Admin Costs	2,375	7,542	0	346	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,011,407	3,369,393	1,536,800	151,177	920,301

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	82 Ionia	Courthouse	Courtroom/Trans	Info Tech Bldg	HSC Direct
Allocation Step 2					
Inbound - Fiscal Services 101-191: Accounting	656	1,083	485	136	0
Inbound - Fiscal Services 101-191: Payroll	176	304	614	0	0
Inbound - Fiscal Services 101-191: Budgeting	470	425	226	81	0
Inbound - Fiscal Services 101-191: Audit Services	0	0	0	0	0
Inbound - Administrator 101-172: County Admin	937	1,618	3,265	0	0
Inbound - Human Resources: Human Resources	659	1,138	2,298	0	0
Inbound - Human Resources: Labor Relations	28	113	180	0	0
Inbound - Purchasing 101-233: Purch General	643	2,397	1	187	0
Inbound - Treasurer 101-253: Actng/Banking	122	253	1	47	0
Inbound - Treasurer 101-253: Receipt Posting	227	69	0	0	0
Inbound - Facilities Mgmt 101-265-2601: Facility Mgmt	18,174	40,423	0	2,028	0
Inbound - Central Services: Messenger Serv	0	0	0	0	0
Inbound - Central Services: Printing Serv	0	2,965	0	0	0
Inbound - Central Services: Postage	0	0	0	0	0
Inbound - Information Technology: Dedicated Serv	0	3,809	3,809	0	0
Inbound - Information Technology: Enterprise 1	3,131	5,218	5,218	0	0
Inbound - Information Technology: Enterprise 2	5,742	9,570	9,570	0	0
Inbound - Information Technology: File Serv Admin	190	475	0	0	0
Inbound - Information Technology: File Serv Sheri	102	0	509	0	0
Inbound - Information Technology: Special Applic	2,479	4,133	4,132	0	0
Inbound - Information Technology: Justice System	682	0	3,408	0	0
Inbound - Information Technology: Helpdesk Supt	3,159	5,265	5,264	0	0
Inbound - Information Technology: Office 365	1,255	3,452	3,766	0	0
Inbound - I.T. Fiscal/HR/Phone System: Accounting	3,289	5,171	2,290	642	0
Inbound - I.T. Fiscal/HR/Phone System: Payroll	2,611	4,509	9,103	0	0
Inbound - I.T. Fiscal/HR/Phone System: Telephone Supt	550	2,312	0	0	0
Reallocate Admin Costs	1,741	5,528	0	254	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	47,022	100,227	54,139	3,374	0
Total For Building & Grounds					
Schedule .3 Total	1,058,429	3,469,620	1,590,938	154,551	920,301

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	HSC Indirect	Juvenile Detent	South Clinic	Veterans	Non Allocated**
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
101-265-2602	0	0	0	0	0
101-265-2603	0	0	0	0	0
101-265-2604	0	0	0	0	0
101-265-2605	0	0	0	0	0
101-265-2606	0	0	0	0	4,339,775
101-265-2607	0	0	0	0	0
101-265-2608	0	0	0	0	11,441
101-265-2609	0	0	0	0	106,119
101-265-2615	0	0	0	0	0
101-265-2616	0	0	0	25,735	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Parking Revenue	0	0	0	0	0
Reimbursement	0	0	0	0	0
Sheriff Admin	0	0	0	0	0
Functional Cost	0	0	0	25,735	4,457,335
Allocation Step 1					
Inbound - Equipment Depreciation:	0	10,994	0	0	0
Equipment Depr					
Inbound - Fiscal Services 101-191:	5,315	0	0	837	437
Accounting					
Inbound - Fiscal Services 101-191:	890	0	0	0	0
Payroll					
Inbound - Fiscal Services 101-191:	2,453	0	0	530	464
Budgeting					
Inbound - Fiscal Services 101-191:	567	0	0	82	46
Audit Services					
Inbound - Administrator 101-172:	5,723	0	0	0	0
County Admin					
Inbound - Human Resources: Human	3,837	0	0	0	0
Resources					
Inbound - Human Resources: Labor	355	0	0	0	0
Relations					
Inbound - Purchasing 101-233: Purch	4,238	0	0	207	89
General					
Inbound - Treasurer 101-253:	1,317	0	0	270	184
Actng/Banking					
Inbound - Treasurer 101-253: Receipt	2,321	0	0	0	172
Posting					
Inbound - Facilities Mgmt 101-265-	79,703	0	0	3,081	0
2601: Facility Mgmt					
Reallocate Admin Costs	2,274	0	0	75	30
Unallocated Costs	0	0	0	0	(4,458,757)
1st Allocation	108,993	10,994	0	30,817	0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	HSC Indirect	Juvenile Detent	South Clinic	Veterans	Non Allocated**
Allocation Step 2					
Inbound - Fiscal Services 101-191: Accounting	722	0	0	114	59
Inbound - Fiscal Services 101-191: Payroll	122	0	0	0	0
Inbound - Fiscal Services 101-191: Budgeting	334	0	0	72	63
Inbound - Fiscal Services 101-191: Audit Services	0	0	0	0	0
Inbound - Administrator 101-172: County Admin	649	0	0	0	0
Inbound - Human Resources: Human Resources	457	0	0	0	0
Inbound - Human Resources: Labor Relations	38	0	0	0	0
Inbound - Purchasing 101-233: Purch General	720	0	0	35	15
Inbound - Treasurer 101-253: Actng/Banking	186	0	0	38	26
Inbound - Treasurer 101-253: Receipt Posting	337	0	0	0	25
Inbound - Facilities Mgmt 101-265-2601: Facility Mgmt	16,226	0	0	627	0
Inbound - Central Services: Messenger Serv	1,258	0	0	0	0
Inbound - Central Services: Printing Serv	0	0	0	129	0
Inbound - Central Services: Postage	0	0	0	0	0
Inbound - Information Technology: Dedicated Serv	0	0	0	0	0
Inbound - Information Technology: Enterprise 1	1,565	0	0	0	0
Inbound - Information Technology: Enterprise 2	2,871	0	0	0	0
Inbound - Information Technology: File Serv Admin	142	0	0	0	0
Inbound - Information Technology: File Serv Sheri	0	0	0	0	0
Inbound - Information Technology: Special Applic	1,240	0	0	0	0
Inbound - Information Technology: Justice System	0	0	0	0	0
Inbound - Information Technology: Helpdesk Supt	1,579	0	0	0	0
Inbound - Information Technology: Office 365	1,255	0	0	0	0
Inbound - I.T. Fiscal/HR/Phone System: Accounting	3,694	0	0	537	302
Inbound - I.T. Fiscal/HR/Phone System: Payroll	1,810	0	0	0	0
Inbound - I.T. Fiscal/HR/Phone System: Telephone Supt	440	0	0	0	0
Reallocate Admin Costs	1,666	0	0	55	22
Unallocated Costs	0	0	0	0	(512)
2nd Allocation	37,312	0	0	1,607	0
Total For Building & Grounds					
Schedule .3 Total	146,305	10,994	0	32,425	0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Admin Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	4,028	11.308889	90,090		90,090		90,090
Administrator 101-172	5,097	14.310180	114,000		114,000		114,000
Human Resources	3,760	10.556460	84,096		84,096		84,096
Purchasing 101-233	1,152	3.234320	25,766		25,766		25,766
Treasurer 101-253	3,015	8.464821	67,434		67,434		67,434
Facilities Mgmt 101-265-2601	1,365	3.832332	30,530		30,530		30,530
Central Services	3,450	9.686114	77,163		77,163	2,626	79,788
Information Technology	733	2.057948	16,394		16,394	558	16,952
Commissioners	2,960	8.310405	66,203		66,203	2,253	68,456
County Clerk	3,154	8.855073	70,542		70,542	2,400	72,943
Equalization	3,739	10.497501	83,627		83,627	2,846	86,472
Reg of Deeds	2,382	6.687630	53,276		53,276	1,813	55,089
Risk Management	783	2.198327	17,513		17,513	596	18,108
Schedule .4 Total for Admin Building	35,618	100.000000	796,633		796,633	13,091	809,723

Allocation Basis: Assigned square footage by department
Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - District Court

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
District Court	39,782	99.699263	634,018		634,018	16,646	650,664
ID 260-284	120	0.300737	1,912		1,912	50	1,963
Schedule .4 Total for District Court	39,902	100.000000	635,931		635,931	16,696	652,627

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Co-op Extension

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co-op Extension	100	100.000000	58,873		58,873	2,721	61,594
Schedule .4 Total for Co-op Extension	100	100.000000	58,873		58,873	2,721	61,594

Allocation Basis: Direct allocation to Co-op Extension

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - 82 Ionia

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Probation CC	17,295	16.462492	166,503		166,503	7,741	174,244
F.O.C.	23,703	22.562038	228,194		228,194	10,609	238,803
Prosecutor	11,760	11.193923	113,216		113,216	5,264	118,480
Pros Atty CRP	5,556	5.288558	53,489		53,489	2,487	55,976
Pros Atty IV-E	2,306	2.194999	22,200		22,200	1,032	23,232
Pros Atty CVR	2,658	2.530055	25,589		25,589	1,190	26,779
Non Allocated	41,779	39.767935	402,216	(21,721)	380,495	18,700	399,195
Schedule .4 Total for 82 Ionia	105,057	100.000000	1,011,407	(21,721)	989,686	47,022	1,036,708
Direct Billed				21,721	21,721		21,721
Schedule .3 Total for 82 Ionia	105,057	100.000000		0	1,011,407	47,022	1,058,429

Allocation Basis: Assigned square footage by department
Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Circuit Court	103,550	49.863963	1,680,113		1,680,113	49,978	1,730,090
Circuit Court Svcs	5,515	2.655720	89,482		89,482	2,662	92,143
Probate Court	14,535	6.999254	235,832		235,832	7,015	242,847
Probation CC	512	0.246551	8,307		8,307	247	8,554
F.O.C.	974	0.469025	15,803		15,803	470	16,273
Clerk Circuit Ct	8,023	3.863434	130,174		130,174	3,872	134,046
Prosecutor	5,826	2.805480	94,528		94,528	2,812	97,339
SP Comm. Correct	368	0.177208	5,971		5,971	178	6,148
Non Allocated	68,362	32.919365	1,109,183		1,109,183	32,994	1,142,177
Schedule .4 Total for Courthouse	207,665	100.000000	3,369,393		3,369,393	100,227	3,469,620

Allocation Basis: Assigned square footage by department
Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Courtroom/Trans

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Circuit Court	103,550	49.863963	766,309		766,309	26,996	793,305
Circuit Court Svcs	5,515	2.655720	40,813		40,813	1,438	42,251
Probate Court	14,535	6.999254	107,564		107,564	3,789	111,354
Probation CC	512	0.246551	3,789		3,789	134	3,922
Clerk Circuit Ct	8,023	3.863434	59,373		59,373	2,092	61,465
Prosecutor	5,826	2.805480	43,115		43,115	1,519	44,633
SP Comm. Correct	368	0.177208	2,723		2,723	96	2,819
Non Allocated	69,336	33.388390	513,113		513,113	18,076	531,189
Schedule .4 Total for Courtroom/Trans	207,665	100.000000	1,536,800		1,536,800	54,139	1,590,938

Allocation Basis: Assigned square footage by department
Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Info Tech Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Information Technology	17,107	100.000000	151,177		151,177	3,374	154,551
Schedule .4 Total for Info Tech Bldg	17,107	100.000000	151,177		151,177	3,374	154,551

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - HSC Direct

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ACSET	11,389	8.319333	76,563	(70,479)	6,084		6,084
Health	4,969	3.629710	33,404	(25,977)	7,427		7,427
283-694 CDBG Admin	296	0.216219	1,990		1,990		1,990
283-691 HOME	116	0.084735	780		780		780
283-694 CDBG HR	205	0.149747	1,378		1,378		1,378
283-694 CDBG LGA	71	0.051863	477		477		477
283-695 6950 COC	12	0.008766	81		81		81
283-695 6951 COC	11	0.008035	74		74		74
283-696-XXXX ESG	23	0.016801	155		155		155
Housing Commissn	1,682	1.228652	11,307		11,307		11,307
Community Action	10,250	7.487326	68,906		68,906		68,906
HHS Bldg Direct	107,874	78.798813	725,186		725,186		725,186
Schedule .4 Total for HSC Direct	136,898	100.000000	920,301	(96,456)	823,845	0	823,845
Direct Billed				96,456	96,456		96,456
Schedule .3 Total for HSC Direct	136,898	100.000000		0	920,301	0	920,301

Allocation Basis: Assigned square footage by department
Allocation Source: Facilities Management

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds**

Activity - HSC Indirect

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ACSET	11,389	8.319333	9,067		9,067	3,104	12,172
Health	4,969	3.629710	3,956		3,956	1,354	5,310
283-694 CDBG Admin	296	0.216219	236		236	81	316
283-691 HOME	116	0.084735	92		92	32	124
283-694 CDBG HR	205	0.149747	163		163	56	219
283-694 CDBG LGA	71	0.051863	57		57	19	76
283-695 6950 COC	12	0.008766	10		10	3	13
283-695 6951 COC	11	0.008035	9		9	3	12
283-696-XXXX ESG	23	0.016801	18		18	6	25
Housing Commissn	1,682	1.228652	1,339		1,339	458	1,798
Community Action	10,250	7.487326	8,161		8,161	2,794	10,954
HHS Bldg Indir.	107,874	78.798813	85,885		85,885	29,402	115,287
Schedule .4 Total for HSC Indirect	136,898	100.000000	108,993		108,993	37,312	146,305

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Juvenile Detent

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CCF JD Fac Mgmt	100	100.000000	10,994		10,994		10,994
Schedule .4 Total for Juvenile Detent	100	100.000000	10,994		10,994	0	10,994

Allocation Basis: Direct allocation to Juvenile Detention
Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - South Clinic

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
H-Clinic South	10,718	66.476462	0		0		0
MCDC	5,405	33.523538	0		0		0
Schedule .4 Total for South Clinic	16,123	100.000000	0		0	0	0

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Veterans

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Veteran's Millage	5,292	100.000000	30,817	(3,785)	27,032	1,607	28,640
Schedule .4 Total for Veterans	5,292	100.000000	30,817	(3,785)	27,032	1,607	28,640
Direct Billed				3,785	3,785		3,785
Schedule .3 Total for Veterans	5,292	100.000000		0	30,817	1,607	32,425

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Total	Admin Building	District Court	Co-op Extension	82 Ionia
Fiscal Services 101-191	90,090	90,090	0	0	0
Administrator 101-172	114,000	114,000	0	0	0
Human Resources	84,096	84,096	0	0	0
Purchasing 101-233	25,766	25,766	0	0	0
Treasurer 101-253	67,434	67,434	0	0	0
Facilities Mgmt 101-265-2601	30,530	30,530	0	0	0
Central Services	79,788	79,788	0	0	0
Information Technology	171,503	16,952	0	0	0
Commissioners	68,456	68,456	0	0	0
Circuit Court	2,523,395	0	0	0	0
Circuit Court Svcs	134,394	0	0	0	0
District Court	650,664	0	650,664	0	0
Probate Court	354,201	0	0	0	0
Probation CC	186,720	0	0	0	174,244
F.O.C.	255,076	0	0	0	238,803
County Clerk	72,943	72,943	0	0	0
Clerk Circuit Ct	195,511	0	0	0	0
Equalization	86,472	86,472	0	0	0
Prosecutor	260,453	0	0	0	118,480
Pros Atty CRP	55,976	0	0	0	55,976
Pros Atty IV-E	23,232	0	0	0	23,232
Pros Atty CVR	26,779	0	0	0	26,779
Reg of Deeds	55,089	55,089	0	0	0
Co-op Extension	61,594	0	0	61,594	0
ACSET	18,255	0	0	0	0
Health	12,738	0	0	0	0
ID 260-284	1,963	0	1,963	0	0
283-694 CDBG Admin	2,306	0	0	0	0
283-691 HOME	904	0	0	0	0
283-694 CDBG HR	1,597	0	0	0	0
283-694 CDBG LGA	553	0	0	0	0
283-695 6950 COC	93	0	0	0	0
283-695 6951 COC	86	0	0	0	0
283-696-XXXX ESG	179	0	0	0	0
Housing Commissn	13,105	0	0	0	0
Community Action	79,860	0	0	0	0
HHS Bldg Direct	725,186	0	0	0	0
HHS Bldg Indir.	115,287	0	0	0	0
CCF JD Fac Mgmt	10,994	0	0	0	0
Veteran's Millage	28,640	0	0	0	0
SP Comm. Correct	8,968	0	0	0	0
Risk Management	18,108	18,108	0	0	0
Non Allocated	2,072,560	0	0	0	399,195
Direct Bill	121,962	0	0	0	21,721
Total	8,907,508	809,723	652,627	61,594	1,058,429

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Courthouse	Courtroom/Trans	Info Tech Bldg	HSC Direct	HSC Indirect
Fiscal Services 101-191	0	0	0	0	0
Administrator 101-172	0	0	0	0	0
Human Resources	0	0	0	0	0
Purchasing 101-233	0	0	0	0	0
Treasurer 101-253	0	0	0	0	0
Facilities Mgmt 101-265-2601	0	0	0	0	0
Central Services	0	0	0	0	0
Information Technology	0	0	154,551	0	0
Commissioners	0	0	0	0	0
Circuit Court	1,730,090	793,305	0	0	0
Circuit Court Svcs	92,143	42,251	0	0	0
District Court	0	0	0	0	0
Probate Court	242,847	111,354	0	0	0
Probation CC	8,554	3,922	0	0	0
F.O.C.	16,273	0	0	0	0
County Clerk	0	0	0	0	0
Clerk Circuit Ct	134,046	61,465	0	0	0
Equalization	0	0	0	0	0
Prosecutor	97,339	44,633	0	0	0
Pros Atty CRP	0	0	0	0	0
Pros Atty IV-E	0	0	0	0	0
Pros Atty CVR	0	0	0	0	0
Reg of Deeds	0	0	0	0	0
Co-op Extension	0	0	0	0	0
ACSET	0	0	0	6,084	12,172
Health	0	0	0	7,427	5,310
ID 260-284	0	0	0	0	0
283-694 CDBG Admin	0	0	0	1,990	316
283-691 HOME	0	0	0	780	124
283-694 CDBG HR	0	0	0	1,378	219
283-694 CDBG LGA	0	0	0	477	76
283-695 6950 COC	0	0	0	81	13
283-695 6951 COC	0	0	0	74	12
283-696-XXXX ESG	0	0	0	155	25
Housing Commissn	0	0	0	11,307	1,798
Community Action	0	0	0	68,906	10,954
HHS Bldg Direct	0	0	0	725,186	0
HHS Bldg Indir.	0	0	0	0	115,287
CCF JD Fac Mgmt	0	0	0	0	0
Veteran's Millage	0	0	0	0	0
SP Comm. Correct	6,148	2,819	0	0	0
Risk Management	0	0	0	0	0
Non Allocated	1,142,177	531,189	0	0	0
Direct Bill	0	0	0	96,456	0
Total	3,469,620	1,590,938	154,551	920,301	146,305

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Juvenile Detent	South Clinic	Veterans
Fiscal Services 101-191	0	0	0
Administrator 101-172	0	0	0
Human Resources	0	0	0
Purchasing 101-233	0	0	0
Treasurer 101-253	0	0	0
Facilities Mgmt 101-265-2601	0	0	0
Central Services	0	0	0
Information Technology	0	0	0
Commissioners	0	0	0
Circuit Court	0	0	0
Circuit Court Svcs	0	0	0
District Court	0	0	0
Probate Court	0	0	0
Probation CC	0	0	0
F.O.C.	0	0	0
County Clerk	0	0	0
Clerk Circuit Ct	0	0	0
Equalization	0	0	0
Prosecutor	0	0	0
Pros Atty CRP	0	0	0
Pros Atty IV-E	0	0	0
Pros Atty CVR	0	0	0
Reg of Deeds	0	0	0
Co-op Extension	0	0	0
ACSET	0	0	0
Health	0	0	0
ID 260-284	0	0	0
283-694 CDBG Admin	0	0	0
283-691 HOME	0	0	0
283-694 CDBG HR	0	0	0
283-694 CDBG LGA	0	0	0
283-695 6950 COC	0	0	0
283-695 6951 COC	0	0	0
283-696-XXXX ESG	0	0	0
Housing Commissn	0	0	0
Community Action	0	0	0
HHS Bldg Direct	0	0	0
HHS Bldg Indir.	0	0	0
CCF JD Fac Mgmt	10,994	0	0
Veteran's Millage	0	0	28,640
SP Comm. Correct	0	0	0
Risk Managment	0	0	0
Non Allocated	0	0	0
Direct Bill	0	0	3,785
Total	10,994	0	32,425

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department Central Services

The Central Services Department provides messenger, reproduction, mailing, and microfilm services to all County departments. The cost of this department has been separated into the following activities based on the assigned responsibilities of the individuals within this department.

- **Messenger Service** - Intra-departmental mail and delivery services are provided to all County departments on a regularly scheduled basis. The cost of this service is allocated to the various departments based on the number of stops made during a week as indicated on the messenger's route schedule.
- **Printing Services** - The department provides photo reproduction, offset printing, collating, and binding services for all County departments. Charges for services are recorded as offsets to expenses of the department. The basis of allocation is the dollar amount of direct billings by benefiting department.
- **Mail Service** - Central Services processes mail for many County departments. Services include sorting, metering, and sealing outgoing mail. Departments are charged directly for actual postage consumed. Costs related to mailing services have been allocated to the user departments based on postage charges.
- **Microfilm Services** - The Central Services Department provides microfilm services to both County departments and various private abstract companies. No charges were made to the County departments for providing this service. The plan allocates the cost of the microfilm function to the various users based on the number of frames shot. The revenue from the Non-General Fund agencies has been shown as direct billings.
- **Records Retention** - The Central Services Department stores records for different County departments. This cost is allocated based on the number of boxes and books stored by each department.
- **Postage** - this activity identifies specific postage cost that has been allocated directly to the benefiting departments based on each department's share of the specific postage charges.

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. The procedure provides for and appropriate allocation of all service department charges.

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

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department Central Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	836,119			836,119
Cost Adjustments:				
Revenue	-185,749			
Total Departmental Cost Adjustments:	-185,749			-185,749
Inbound Costs:				
Building Depreciation	13,422		13,422	
Equipment Depreciation	1,081		1,081	
Fiscal Services 101-191	26,520	3,530	30,050	
Administrator 101-172	9,723	1,103	10,827	
Human Resources	7,203	849	8,052	
Purchasing 101-233	1,936	329	2,265	
Treasurer 101-253	3,370	485	3,854	
Building & Grounds	77,163	2,626	79,788	
Central Services		2,813	2,813	
Fleet Services		1,090	1,090	
Information Technology		26,933	26,933	
I.T. Fiscal/HR/Phone System		7,449	7,449	
Total Allocated Additions:	140,417	47,205	187,622	187,622
Total To Be Allocated:	790,787	47,205		837,992

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department Central Services

	Total	G&A	Messenger Serv	Printing Serv	Mail Services
Wages & Benefits					
SALARIES & WAGES	404,225	91,288	44,755	121,499	34,473
FRINGE BENEFITS	169,205	38,206	18,731	50,864	14,433
Other Expense & Cost					
Office Supplies	5,636	1,273	624	1,694	481
Mail/Postage	18,008	0	0	0	16,508
Operating Supplies	77,592	11,748	0	57,201	2,079
Operating Expenses	15,585	3,519	1,725	4,686	1,329
R&M Equipment	34,573	0	0	25,847	8,351
R&M Office Equip	10,597	0	0	575	0
Equipment Rental	93,586	0	0	93,586	0
Software	5,250	0	0	5,250	0
Expendable Equip	1,862	420	206	561	159
Departmental Total					
Expenditures Per Financial Statement	836,119				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Revenue	(185,749)	0	0	(185,749)	0
Functional Cost	650,370	146,454	66,041	176,014	77,813
Allocation Step 1					
Inbound - Equipment Depreciation:					
Equipment Depr	1,081	1,081	0	0	0
Inbound - All Others	139,336	31,462	15,424	41,885	11,885
Reallocate Admin Costs		(178,997)	17,184	94,099	20,245
Unallocated Costs	0	0	0	0	0
1st Allocation	790,787	0	98,649	311,997	109,943
Allocation Step 2					
Inbound - All Others	47,205	10,658	5,225	14,193	4,026
Reallocate Admin Costs		(10,658)	1,023	5,603	1,205
Unallocated Costs	0	0	0	0	0
2nd Allocation	47,205	0	6,248	19,796	5,231
Total For Central Services					
Schedule .3 Total	837,992	0	104,897	331,793	115,174

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department Central Services

	Microfilm	Records Retent.	Postage
Wages & Benefits			
SALARIES & WAGES	96,483	15,727	0
FRINGE BENEFITS	40,389	6,582	0
Other Expense & Cost			
Office Supplies	1,345	219	0
Mail/Postage	0	0	1,500
Operating Supplies	6,564	0	0
Operating Expenses	3,720	606	0
R&M Equipment	375	0	0
R&M Office Equip	10,022	0	0
Equipment Rental	0	0	0
Software	0	0	0
Expendable Equip	444	72	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Revenue	0	0	0
Functional Cost			
	159,342	23,206	1,500
Allocation Step 1			
Inbound - Equipment Depreciation:			
Equipment Depr	0	0	0
Inbound - All Others	33,259	5,420	0
Reallocate Admin Costs	41,438	6,032	0
Unallocated Costs	0	0	0
1st Allocation	234,039	34,658	1,500
Allocation Step 2			
Inbound - All Others	11,267	1,836	0
Reallocate Admin Costs	2,467	359	0
Unallocated Costs	0	0	0
2nd Allocation	13,734	2,195	0
Total For Central Services			
Schedule .3 Total	247,774	36,853	1,500

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Central Services**

Activity - Messenger Serv

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	10	2.551020	2,517		2,517		2,517
Administrator 101-172	10	2.551020	2,517		2,517		2,517
Human Resources	10	2.551020	2,517		2,517		2,517
Purchasing 101-233	10	2.551020	2,517		2,517		2,517
Treasurer 101-253	10	2.551020	2,517		2,517		2,517
Facilities Mgmt 101-265-2601	10	2.551020	2,517		2,517		2,517
Building & Grounds	5	1.275510	1,258		1,258		1,258
Central Services	10	2.551020	2,517		2,517		2,517
Fleet Services	5	1.275510	1,258		1,258	99	1,357
Information Technology	5	1.275510	1,258		1,258	99	1,357
Commissioners	10	2.551020	2,517		2,517	197	2,714
Circuit Court	15	3.826539	3,775		3,775	296	4,071
Circuit Court Svcs	15	3.826531	3,775		3,775	296	4,071
District Court	15	3.826531	3,775		3,775	296	4,071
Probate Court	15	3.826531	3,775		3,775	296	4,071
Cir Ct Referee	15	3.826531	3,775		3,775	296	4,071
Probation CC	10	2.551020	2,517		2,517	197	2,714
F.O.C.	10	2.551020	2,517		2,517	197	2,714
County Clerk	10	2.551020	2,517		2,517	197	2,714
Clerk Circuit Ct	15	3.826531	3,775		3,775	296	4,071
Equalization	10	2.551020	2,517		2,517	197	2,714
Prosecutor	10	2.551020	2,517		2,517	197	2,714
Pros Atty CRP	10	2.551020	2,517		2,517	197	2,714
Pros Atty CVR	15	3.826531	3,775		3,775	296	4,071
Reg of Deeds	10	2.551020	2,517		2,517	197	2,714
Co-op Extension	5	1.275510	1,258		1,258	99	1,357
Drain Commissioner	5	1.275510	1,258		1,258	99	1,357
Sheriff	10	2.551020	2,517		2,517	197	2,714
Jail	5	1.275510	1,258		1,258	99	1,357
Road Comm	5	1.275510	1,258		1,258	99	1,357
Health	10	2.551020	2,517		2,517	197	2,714
H-Animal Shelter	5	1.275510	1,258		1,258	99	1,357
283-694 CDBG Admin	10	2.551020	2,517		2,517	197	2,714
Housing Commissn	10	2.551020	2,517		2,517	197	2,714
CCF IHC ASO	5	1.275510	1,258		1,258	99	1,357
CCF IHC CP	5	1.275510	1,258		1,258	99	1,357
CCF JD Juve Det	5	1.275510	1,258		1,258	99	1,357
Veteran's Millage	5	1.275510	1,258		1,258	99	1,357
SP Comm. Correct	15	3.826531	3,775		3,775	296	4,071
DPW Admin & Fin	5	1.275510	1,258		1,258	99	1,357
Risk Managment	10	2.551020	2,517		2,517	197	2,714
Non Allocated	7	1.785714	1,762		1,762	138	1,900
Schedule .4 Total for Messenger Serv	392	100.000000	98,649		98,649	6,248	104,897

Allocation Basis: Number of weekly stops by department
Allocation Source: Messenger pickup delivery schedule

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Central Services

Activity - Printing Serv

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	1,249.22	0.672531	2,098		2,098		2,098
Administrator 101-172	3,478.64	1.872764	5,843		5,843		5,843
Human Resources	5,307.37	2.857282	8,915		8,915		8,915
Purchasing 101-233	63.55	0.034213	107		107		107
Treasurer 101-253	604.71	0.325552	1,016		1,016		1,016
Facilities Mgmt 101-265-2601	301.59	0.162364	507		507		507
Building & Grounds	2,213.59	1.191711	3,718		3,718		3,718
Central Services	69.78	0.037567	117		117		117
Fleet Services	348.50	0.187619	585		585	40	625
Information Technology	327.24	0.176173	550		550	37	587
Commissioners	1,521.36	0.819041	2,555		2,555	175	2,730
Circuit Court	13,870.99	7.467602	23,299		23,299	1,592	24,891
Circuit Court Svcs	1,054.00	0.567433	1,770		1,770	121	1,891
District Court	2,187.99	1.177929	3,675		3,675	251	3,926
Probate Court	419.88	0.226047	705		705	48	753
Probation CC	2,556.35	1.376239	4,294		4,294	293	4,587
F.O.C.	5,584.46	3.006456	9,380		9,380	641	10,021
Elections	2,486.72	1.338753	4,177		4,177	285	4,462
County Clerk	1,848.71	0.995274	3,105		3,105	212	3,317
Concealed Pistol	242.00	0.130283	406		406	28	434
Clerk Circuit Ct	313.71	0.168889	527		527	36	563
Equalization	3,326.99	1.791122	5,588		5,588	382	5,970
Prosecutor	2,229.00	1.200007	3,744		3,744	256	4,000
Pros Atty CRP	903.44	0.486377	1,518		1,518	104	1,621
Pros Atty CVR	1,108.49	0.596768	1,862		1,862	127	1,989
Reg of Deeds	23.97	0.012905	40		40	3	43
Drain Commissioner	451.48	0.243059	758		758	52	810
Sheriff	10,130.03	5.453614	17,015		17,015	1,163	18,178
Jail	7,574.41	4.077768	12,722		12,722	869	13,592
Guardianship	16.62	0.008948	28		28	2	30
Parks & Rec	3,138.09	1.689426	5,271		5,271	360	5,631
Health	36,148.61	19.461006	60,718		60,718	4,149	64,867
H-COVID	122.00	0.065680	205		205	14	219
H-Animal Shelter	1,614.10	0.868969	2,711		2,711	185	2,896
ROD Automation	38,542.33	20.749690	64,739		64,739	4,427	69,166
Sh Narcotics Shr	244.00	0.131360	410		410	28	438
Housing Commissn	146.29	0.078757	246		246	17	262
Community Action	884.48	0.476170	1,486		1,486	101	1,587
CCF IHC ASO	51.78	0.027876	87		87	6	93
CCF IHC CP	575.21	0.309671	966		966	66	1,032
CCF JD Juve Det	998.73	0.537677	1,678		1,678	115	1,792
Veteran's Millage	1,133.37	0.610162	1,904		1,904	130	2,034
SP Ag Preservation	87.59	0.047155	147		147	10	157
DPW Resource Rec	2,810.09	1.512843	4,720		4,720	322	5,042
DPW Admin & Fin	356.25	0.191791	598		598	41	639
DPW SK Landfill	281.82	0.151721	473		473	32	506
DPW Mat. Recycle	27.29	0.014692	46		46	3	49
DPW NK Transfer	108.62	0.058477	182		182	12	195
DPW Kentwood LF	2,070.21	1.114521	3,477		3,477	238	3,715
DPW Ordinance	223.76	0.120464	376		376	25	401
DPW HHW	106.90	0.057551	180		180	12	192
Deliquent Tax	1,130.05	0.608375	1,898		1,898	130	2,028

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Central Services

Activity - Printing Serv

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non Allocated	23,132.57	12.453676	38,855		38,855	2,655	41,510
Schedule .4 Total for Printing Serv	185,748.93	100.000000	311,997		311,997	19,796	331,793

Allocation Basis: Dollar amount of printing charges by department

Allocation Source: Printing chargeback summary

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Central Services

Activity - Mail Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	11,768.04	2.694458	2,962		2,962		2,962
Administrator 101-172	861.97	0.197360	217		217		217
Human Resources	7,783.07	1.782043	1,959		1,959		1,959
Purchasing 101-233	32.21	0.007375	8		8		8
Treasurer 101-253	16,054.24	3.675843	4,041		4,041		4,041
Central Services	712.10	0.163045	179		179		179
Information Technology	0.57	0.000131	0		0		0
Commissioners	321.77	0.073674	81		81	4	85
Circuit Court	151,775.70	34.751174	38,208		38,208	1,991	40,198
District Court	31,077.14	7.115547	7,823		7,823	407	8,230
Probate Court	14,429.17	3.303761	3,632		3,632	189	3,821
Probation CC	342.16	0.078342	86		86	4	90
F.O.C.	60,352.20	13.818482	15,192		15,192	790	15,983
Elections	2,549.26	0.583689	642		642	33	675
County Clerk	15,943.62	3.650515	4,013		4,013	209	4,222
Concealed Pistol	6,523.40	1.493624	1,642		1,642	85	1,727
Clerk Circuit Ct	15,130.47	3.464333	3,809		3,809	198	4,007
Equalization	2,878.49	0.659071	725		725	38	762
Prosecutor	2,507.84	0.574205	631		631	33	664
Pros Atty CRP	20,857.41	4.775596	5,250		5,250	273	5,523
Pros Atty IV-E	132.14	0.030255	33		33	2	35
Pros Atty CVR	13,715.22	3.140292	3,452		3,452	180	3,632
Drain Commissioner	3,219.85	0.737230	811		811	42	853
Sheriff	8,042.00	1.841329	2,024		2,024	105	2,130
Medical Examiner	943.98	0.216137	238		238	12	250
Parks & Rec	229.03	0.052440	58		58	3	60
Health	22,912.35	5.246104	5,768		5,768	300	6,068
H-COVID	1.06	0.000243	0		0		0
H-Animal Shelter	4,669.45	1.069136	1,175		1,175	61	1,237
ROD Automation	5,366.97	1.228843	1,351		1,351	70	1,421
283-694 CDBG Admin	131.71	0.030157	33		33	2	35
283-691 HOME	46.93	0.010745	12		12	1	12
283-694 CDBG HR	7.32	0.001676	2		2	0	2
283-694-CDBG CF	125.29	0.028687	31		31	2	33
283-697-XXXX HOME	47.42	0.010857	12		12	1	12
Housing Commisn	3,287.33	0.752680	828		828	43	871
Community Action	9,515.97	2.178815	2,395		2,395	125	2,520
CCF JD Juve Det	122.41	0.028027	31		31	1	32
Veteran's Millage	693.00	0.158672	174		174	9	183
DPW Resource Rec	35.16	0.008050	9		9	0	9
DPW Admin & Fin	270.14	0.061852	68		68	3	71
DPW SK Landfill	263.34	0.060295	66		66	3	70
DPW WTE	119.53	0.027368	30		30	1	31
DPW Mat. Recycle	51.02	0.011682	13		13	1	13
DPW NK Transfer	163.40	0.037413	41		41	2	43
DPW Sparta LF	9.00	0.002061	2		2	0	2
DPW Kentwood LF	42.18	0.009658	11		11	0	11
DPW Ordinance	602.43	0.137935	152		152	8	159
Drain Revolving	61.83	0.014157	16		16	1	16
Coronavirus Relief Fund	21.56	0.004936	5		5	0	6
Schedule .4 Total for Mail Services	436,749.85	100.000000	109,943		109,943	5,231	115,174

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Central Services

Activity - Mail Services

Allocation Basis: Dollar amount of postage charges by department
Allocation Source: Postage chargeback summary

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Central Services**

Activity - Microfilm

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	13,843	2.269672	5,312		5,312		5,312
Clerk Circuit Ct	123,472	20.244232	47,379		47,379	2,845	50,224
Reg of Deeds	472,597	77.486096	181,348		181,348	10,889	192,237
Schedule .4 Total for Microfilm	609,912	100.000000	234,039		234,039	13,734	247,774

Allocation Basis: Number of frames processed by department

Allocation Source: Microfilm quarterly summary

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Central Services

Activity - Records Retent.

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administrator 101-172	106	2.691722	933		933		933
Human Resources	348	8.836973	3,063		3,063		3,063
Treasurer 101-253	545	13.839512	4,797		4,797		4,797
Circuit Court	1,073	27.247333	9,444		9,444	803	10,247
Circuit Court Svcs	261	6.627730	2,297		2,297	195	2,492
District Court	163	4.139157	1,435		1,435	122	1,556
Probate Court	135	3.428136	1,188		1,188	101	1,289
Clerk Circuit Ct	20	0.507872	176		176	15	191
Equalization	10	0.253936	88		88	7	95
Co-op Extension	6	0.152362	53		53	4	57
Drain Commissioner	19	0.482478	167		167	14	181
Sheriff	98	2.488573	862		862	73	936
Medical Examiner	160	4.062976	1,408		1,408	119	1,528
Zoo	1	0.025394	9		9	1	9
Health	279	7.084815	2,455		2,455	208	2,664
Community Action	195	4.951752	1,716		1,716	146	1,862
Veteran's Millage	24	0.609446	211		211	18	229
SP Comm. Correct	12	0.304723	106		106	9	114
DPW Admin & Fin	482	12.239716	4,242		4,242	360	4,602
Risk Managment	1	0.025394	9		9	1	9
Schedule .4 Total for Records Retent.	3,938	100.000000	34,658		34,658	2,195	36,853

Allocation Basis: Number of boxes and books stored by department
Allocation Source: Records storage summary

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Central Services

Activity - Postage

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building & Grounds	1,500	100.000000	1,500		1,500		1,500
Schedule .4 Total for Postage	1,500	100.000000	1,500		1,500	0	1,500

Allocation Basis: Dollar amount of charges by department

Allocation Source: Paid Invoice

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Central Services

Receiving Department	Total	Messenger Serv	Printing Serv	Mail Services	Microfilm
Fiscal Services 101-191	12,889	2,517	2,098	2,962	5,312
Administrator 101-172	9,509	2,517	5,843	217	0
Human Resources	16,453	2,517	8,915	1,959	0
Purchasing 101-233	2,631	2,517	107	8	0
Treasurer 101-253	12,370	2,517	1,016	4,041	0
Facilities Mgmt 101-265-2601	3,023	2,517	507	0	0
Building & Grounds	6,476	1,258	3,718	0	0
Central Services	2,813	2,517	117	179	0
Fleet Services	1,982	1,357	625	0	0
Information Technology	1,944	1,357	587	0	0
Commissioners	5,529	2,714	2,730	85	0
Circuit Court	79,407	4,071	24,891	40,198	0
Circuit Court Svcs	8,455	4,071	1,891	0	0
District Court	17,783	4,071	3,926	8,230	0
Probate Court	9,934	4,071	753	3,821	0
Cir Ct Referee	4,071	4,071	0	0	0
Probation CC	7,391	2,714	4,587	90	0
F.O.C.	28,717	2,714	10,021	15,983	0
Elections	5,137	0	4,462	675	0
County Clerk	10,253	2,714	3,317	4,222	0
Concealed Pistol	2,162	0	434	1,727	0
Clerk Circuit Ct	59,056	4,071	563	4,007	50,224
Equalization	9,541	2,714	5,970	762	0
Prosecutor	7,377	2,714	4,000	664	0
Pros Atty CRP	9,858	2,714	1,621	5,523	0
Pros Atty IV-E	35	0	0	35	0
Pros Atty CVR	9,692	4,071	1,989	3,632	0
Reg of Deeds	194,994	2,714	43	0	192,237
Co-op Extension	1,414	1,357	0	0	0
Drain Commissioner	3,201	1,357	810	853	0
Sheriff	23,957	2,714	18,178	2,130	0
Jail	14,949	1,357	13,592	0	0
Medical Examiner	1,777	0	0	250	0
Guardianship	30	0	30	0	0
Zoo	9	0	0	0	0
Road Comm	1,357	1,357	0	0	0
Parks & Rec	5,692	0	5,631	60	0
Health	76,312	2,714	64,867	6,068	0
H-COVID	219	0	219	0	0
H-Animal Shelter	5,490	1,357	2,896	1,237	0
ROD Automation	70,587	0	69,166	1,421	0
Sh Narcotics Shr	438	0	438	0	0
283-694 CDBG Admin	2,748	2,714	0	35	0
283-691 HOME	12	0	0	12	0
283-694 CDBG HR	2	0	0	2	0
283-694-CDBG CF	33	0	0	33	0
283-697-XXXX HOME	12	0	0	12	0
Housing Commissn	3,847	2,714	262	871	0
Community Action	5,969	0	1,587	2,520	0
CCF IHC ASO	1,450	1,357	93	0	0
CCF IHC CP	2,389	1,357	1,032	0	0
CCF JD Juve Det	3,181	1,357	1,792	32	0

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Central Services**

Receiving Department	Total	Messenger Serv	Printing Serv	Mail Services	Microfilm
Veteran's Millage	3,803	1,357	2,034	183	0
SP Comm. Correct	4,185	4,071	0	0	0
SP Ag Preservation	157	0	157	0	0
DPW Resource Rec	5,052	0	5,042	9	0
DPW Admin & Fin	6,669	1,357	639	71	0
DPW SK Landfill	575	0	506	70	0
DPW WTE	31	0	0	31	0
DPW Mat. Recycle	62	0	49	13	0
DPW NK Transfer	238	0	195	43	0
DPW Sparta LF	2	0	0	2	0
DPW Kentwood LF	3,726	0	3,715	11	0
DPW Ordinance	561	0	401	159	0
DPW HHW	192	0	192	0	0
Deliquent Tax	2,028	0	2,028	0	0
Risk Managment	2,723	2,714	0	0	0
Drain Revolving	16	0	0	16	0
Coronavirus Relief Fund	6	0	0	6	0
Non Allocated	43,410	1,900	41,510	0	0
Direct Bill	0	0	0	0	0
Total	837,992	104,897	331,793	115,174	247,774

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Central Services**

Receiving Department	Records Retent.	Postage
Fiscal Services 101-191	0	0
Administrator 101-172	933	0
Human Resources	3,063	0
Purchasing 101-233	0	0
Treasurer 101-253	4,797	0
Facilities Mgmt 101-265-2601	0	0
Building & Grounds	0	1,500
Central Services	0	0
Fleet Services	0	0
Information Technology	0	0
Commissioners	0	0
Circuit Court	10,247	0
Circuit Court Svcs	2,492	0
District Court	1,556	0
Probate Court	1,289	0
Cir Ct Referee	0	0
Probation CC	0	0
F.O.C.	0	0
Elections	0	0
County Clerk	0	0
Concealed Pistol	0	0
Clerk Circuit Ct	191	0
Equalization	95	0
Prosecutor	0	0
Pros Atty CRP	0	0
Pros Atty IV-E	0	0
Pros Atty CVR	0	0
Reg of Deeds	0	0
Co-op Extension	57	0
Drain Commissioner	181	0
Sheriff	936	0
Jail	0	0
Medical Examiner	1,528	0
Guardianship	0	0
Zoo	9	0
Road Comm	0	0
Parks & Rec	0	0
Health	2,664	0
H-COVID	0	0
H-Animal Shelter	0	0
ROD Automation	0	0
Sh Narcotics Shr	0	0
283-694 CDBG Admin	0	0
283-691 HOME	0	0
283-694 CDBG HR	0	0
283-694-CDBG CF	0	0
283-697-XXXX HOME	0	0
Housing Commissn	0	0
Community Action	1,862	0
CCF IHC ASO	0	0
CCF IHC CP	0	0
CCF JD Juve Det	0	0

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Central Services**

Receiving Department	Records Retent.	Postage
Veteran's Millage	229	0
SP Comm. Correct	114	0
SP Ag Preservation	0	0
DPW Resource Rec	0	0
DPW Admin & Fin	4,602	0
DPW SK Landfill	0	0
DPW WTE	0	0
DPW Mat. Recycle	0	0
DPW NK Transfer	0	0
DPW Sparta LF	0	0
DPW Kentwood LF	0	0
DPW Ordinance	0	0
DPW HHW	0	0
Deliquent Tax	0	0
Risk Managment	9	0
Drain Revolving	0	0
Coronavirus Relief Fund	0	0
Non Allocated	0	0
Direct Bill	0	0
Total	36,853	1,500

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department Fleet Services

The County operates a garage for servicing County-owned vehicles. The service includes preventive maintenance, repairs, and provision of fuel. Costs of the motor pool are a portion of the operation costs incurred by the County departments in conducting their activities. The costs of Fleet Services have been allocated as follows:

- **Fleet Services** - This activity includes all the costs of maintaining the Fleet Services garage other than the specific repair and maintenance identified in the remaining activities. The basis of allocation is the dollar amount of fuel consumed by each department.
- **CC State** - this activity includes both the costs and reimbursement associated with specific vehicles that are charged back to the State based on the current IRS mileage rate. Since the IRS rate is intended to cover all vehicle operating expenses, the costs identified in this activity have not been allocated.

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.

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department Fleet Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	606,395			606,395
Deductions:				
Vehicles	0			
Total Deductions:	<u>0</u>			0
Cost Adjustments:				
Reimbursement	-182,818			
Total Departmental Cost Adjustments:	<u>-182,818</u>			-182,818
Inbound Costs:				
Building Depreciation	20,520		20,520	
Equipment Depreciation	65,496		65,496	
Fiscal Services 101-191	27,969	3,706	31,674	
Administrator 101-172	5,638	640	6,278	
Human Resources	4,128	487	4,615	
Purchasing 101-233	49,845	8,343	58,188	
Treasurer 101-253	1,529	215	1,744	
Facilities Mgmt 101-265-2601	6,812	1,387	8,199	
Central Services	1,844	138	1,982	
Fleet Services		12,092	12,092	
Information Technology		26,212	26,212	
I.T. Fiscal/HR/Phone System		6,472	6,472	
Total Allocated Additions:	<u>183,780</u>	<u>59,692</u>	243,471	243,471
Total To Be Allocated:	<u>607,357</u>	<u>59,692</u>		<u>667,048</u>

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department Fleet Services

	Total	G&A	Fleet Services	CC State**
Wages & Benefits				
SALARIES & WAGES	251,305	0	251,305	0
FRINGE BENEFITS	91,820	0	91,820	0
Other Expense & Cost				
Office Supplies	356	0	356	0
Vehicle Supplies	79,990	0	79,990	0
Operating Expenses	15,945	0	15,945	0
Gas, Oil, Grease	56,971	0	38,435	18,536
Repair & Maint	62,620	0	62,620	0
Software	2,324	0	2,324	0
Vehicle Rent	29,018	0	12,858	16,160
Insurance	9,827	0	9,827	0
Insurance Veh	2,221	0	440	1,781
Expendable Equip	3,998	0	3,998	0
*Vehicles	0	0	0	0
Repair Services	0	0	(2,908)	2,908
Departmental Total				
Expenditures Per Financial Statement	606,395			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Reimbursement	(182,818)	0	(121,541)	(61,277)
Functional Cost				
	423,577	0	445,469	(21,892)
Allocation Step 1				
Inbound - Equipment Depreciation:				
Equipment Depr	65,496	0	60,223	5,273
Inbound - All Others	118,284	0	118,284	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	(16,619)	0	0	(16,619)
1st Allocation	623,976	0	623,976	0
Allocation Step 2				
Inbound - Fleet Services	12,092	0	2,396	9,697
Inbound - All Others	47,599	0	47,599	0
Unallocated Costs	(9,697)	0	0	(9,697)
2nd Allocation	49,995	0	49,995	0
Total For Fleet Services				
Schedule .3 Total	673,971	0	673,971	0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Fleet Services

Activity - Fleet Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	134.32	0.011261	70		70		70
Human Resources	134.32	0.011261	70		70		70
Purchasing 101-233	134.22	0.011253	70		70		70
Facilities Mgmt 101-265-2601	3,739.75	0.313542	1,956		1,956		1,956
Central Services	2,082.66	0.174611	1,090		1,090		1,090
Fleet Services	23,115.01	1.937972	12,092		12,092		12,092
Circuit Court	1,989.45	0.166796	1,041		1,041	85	1,126
Circuit Court Svcs	6,973.55	0.584665	3,648		3,648	300	3,948
F.O.C.	18,272.64	1.531986	9,559		9,559	785	10,344
Equalization	1,192.49	0.099979	624		624	51	675
Sheriff	730,271.15	61.226240	382,037		382,037	31,383	413,420
SRO 279-301-3027	18,418.71	1.544232	9,636		9,636	791	10,427
CP 279-301-3030	1,332.76	0.111739	697		697	57	754
CP 279-301-3031	1,332.76	0.111739	697		697	57	754
CP 279-301-3032	1,332.76	0.111739	697		697	57	754
CP 279-301-3033	2,225.71	0.186604	1,164		1,164	96	1,260
Marine	4,861.69	0.407606	2,543		2,543	209	2,752
Twp Law Enf	54,109.96	4.536602	28,307		28,307	2,325	30,633
Twp Law Enf EP	17,285.87	1.449255	9,043		9,043	743	9,786
Twp Law Enf CS	1,332.76	0.111739	697		697	57	754
2nd Road Patrol	13,300.30	1.115103	6,958		6,958	572	7,530
Jail	49,232.48	4.127672	25,756		25,756	2,116	27,871
Animal Control	13,899.31	1.165324	7,271		7,271	597	7,869
Parks & Rec	131,321.64	11.010061	68,700		68,700	5,643	74,343
Health	15,740.59	1.319698	8,235		8,235	676	8,911
H-COVID	373.81	0.031340	196		196	16	212
H-Animal Shelter	15,703.00	1.316546	8,215		8,215	675	8,890
Sh Narcotics Shr	20,393.22	1.709776	10,669		10,669	876	11,545
283-694 CDBG Admin	241.59	0.020255	126		126	10	137
283-694-CDBG CF	495.44	0.041538	259		259	21	280
283-697-XXXX HOME	201.11	0.016861	105		105	9	114
Community Action	38,823.20	3.254953	20,310		20,310	1,668	21,978
CCF IHC CP	689.67	0.057822	361		361	30	390
CCF JD Fac Mgmt	2,054.26	0.172230	1,075		1,075	88	1,163
Schedule .4 Total for Fleet Services	1,192,742.16	100.000000	623,976		623,976	49,995	673,971

Allocation Basis: Dollar amount of fuel costs by department
Allocation Source: Department fuel charge summary

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Fleet Services

Receiving Department	Total	Fleet Services
Fiscal Services 101-191	70	70
Human Resources	70	70
Purchasing 101-233	70	70
Facilities Mgmt 101-265-2601	1,956	1,956
Central Services	1,090	1,090
Fleet Services	12,092	12,092
Circuit Court	1,126	1,126
Circuit Court Svcs	3,948	3,948
F.O.C.	10,344	10,344
Equalization	675	675
Sheriff	413,420	413,420
SRO 279-301-3027	10,427	10,427
CP 279-301-3030	754	754
CP 279-301-3031	754	754
CP 279-301-3032	754	754
CP 279-301-3033	1,260	1,260
Marine	2,752	2,752
Twp Law Enf	30,633	30,633
Twp Law Enf EP	9,786	9,786
Twp Law Enf CS	754	754
2nd Road Patrol	7,530	7,530
Jail	27,871	27,871
Animal Control	7,869	7,869
Parks & Rec	74,343	74,343
Health	8,911	8,911
H-COVID	212	212
H-Animal Shelter	8,890	8,890
Sh Narcotics Shr	11,545	11,545
283-694 CDBG Admin	137	137
283-694-CDBG CF	280	280
283-697-XXXX HOME	114	114
Community Action	21,978	21,978
CCF IHC CP	390	390
CCF JD Fac Mgmt	1,163	1,163
Direct Bill	0	0
Total	673,971	673,971

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department Information Technology

The Kent County Information Technology Department provides technical support, network/server support, programming, consultants, systems analysis, and data processing operations that support all user departments. The cost of this department has been separated into the following activities based on the assigned responsibilities of the individuals within this department.

- **Server Support** - This activity identifies the costs of maintaining and updating server equipment, providing network security and maintaining a network environment which allows users access to the necessary information (i.e. PeopleSoft, E-mail) in order to perform their required duties. The costs associated with providing server support have been allocated based on the number of servers. The costs associated with servers that are dedicated to specific departments is included in the activity "Dedicated Servers" and is allocated based on the number of servers by benefiting department. Servers that are for the support of several departments have been separated into multiple activities and allocated based on the number of devices by department that benefit from each bank of servers. The activities for these servers include Enterprise 1, Enterprise 2, File Server Administration, File Server Sheriff, and File Server Justice System.
- **Special Application** - This activity includes the costs associated with maintaining and providing training on the available applications. The basis of allocation is the number of assigned devices by benefiting department.
- **Justice System** - This activity identifies the cost associated with the Justice System. This system allows the courts and the Sheriff's department to access information about individuals who are processed through the judicial system. The basis of allocation is the number of devices by benefiting department that utilizes the Justice System.
- **Helpdesk Support** - This activity identifies the cost associated with providing helpdesk support and resolving user problems either via telephone or at the site of the local workstation. The basis of allocation is the number of devices by benefiting department.
- **Financial System / HR** - This activity identifies the costs associated with upgrading and maintaining the Financial and Human Resource accounting system. This activity is allocated directly to the Information Technology Fiscal / HR / Phone schedule for redistribution.
- **PBX Phone Support** - This activity accounts for the costs associated with managing the PBX phone lines. The costs in this activity are allocated directly to the Information Technology Fiscal / HR / Phone schedule for redistribution.
- **Web Page Management** - This activity identifies the costs associated with maintaining the content of web pages that provide information and allows users access to information related to all county departments. The basis of allocation is the number of content pages by benefiting department.
- **Web Page PDF** - This activity identifies the costs of maintaining PDF files included in web page content. The basis of allocation is the number of PDF's by benefiting department.
- **Web Page Application** - This activity identifies the costs associated with web page application support that is linked with a web page for a particular department. The basis of allocation is the number of applications by benefiting department.
- **Office 365** - This activity includes specific vendor costs associated with Office 365. Starting in 2018 there is only one type of license associated with Office 365. The basis of allocation is the number of license 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. The 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.

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department Information Technology

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,309,929			6,309,929
Deductions:				
Software O365	-445,895			
Software Prepaid	315,748			
Capitalized Lease Adj	538,993			
Total Deductions:	<u>408,846</u>			408,846
Cost Adjustments:				
Reimbursement	-249,918			
Total Departmental Cost Adjustments:	<u>-249,918</u>			-249,918
Inbound Costs:				
Building Depreciation	8,720		8,720	
Equipment Depreciation	2,288,311		2,288,311	
Fiscal Services 101-191	46,534	6,055	52,589	
Administrator 101-172	48,086	5,455	53,541	
Human Resources	32,349	3,851	36,199	
Purchasing 101-233	21,948	3,723	25,671	
Treasurer 101-253	5,088	728	5,817	
Building & Grounds	167,571	3,932	171,503	
Central Services	1,808	136	1,944	
Information Technology		288,735	288,735	
I.T. Fiscal/HR/Phone System		34,478	34,478	
Total Allocated Additions:	<u>2,620,414</u>	<u>347,093</u>	<u>2,967,507</u>	2,967,507
Total To Be Allocated:	<u>9,089,271</u>	<u>347,093</u>		<u>9,436,364</u>

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department Information Technology

	Total	G&A	Dedicated Serv	Enterprise 1	Enterprise 2
Wages & Benefits					
SALARIES & WAGES	3,102,404	201,274	276,882	322,251	822,829
FRINGE BENEFITS	1,174,469	71,408	105,167	117,795	325,629
Other Expense & Cost					
Office Supplies	1,607	1,589	0	0	0
Operating Expenses	40,528	17,461	1,578	1,773	7,909
Telephone	28,002	0	0	26,706	0
Insurance	21,743	21,743	0	0	0
Memberships	56,394	55,994	0	0	400
Training	106,972	44,599	595	20,810	4,943
Web Development	345,912	0	0	0	0
Contract Services	345,011	169,511	2,173	29,819	13,106
Repair & Maint	256,498	0	60,616	33,618	127,879
Expendable Equip	39,202	6,271	2,517	1,547	16,466
Software	1,200,033	44,082	102,335	395,413	201,559
*Software O365	445,895	0	0	0	0
*Software Prepaid	(315,748)	0	0	0	0
*Capitalized Lease Adj	(538,993)	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	6,309,929				
Deductions					
*Total Disallowed Costs	408,846	0	0	0	0
Cost Adjustments					
Reimbursement	(249,918)	0	0	0	(166,899)
Functional Cost	6,468,857	633,932	551,863	949,732	1,353,821
Allocation Step 1					
Inbound - Equipment Depreciation:					
Equipment Depr	2,288,311	0	262,558	145,620	266,970
Inbound - All Others	332,103	21,553	29,623	34,505	88,108
Reallocate Admin Costs		(655,485)	62,533	72,824	185,961
Unallocated Costs	0	0	0	0	0
1st Allocation	9,089,271	0	906,578	1,202,682	1,894,860
Allocation Step 2					
Inbound - All Others	347,093	22,526	30,960	36,062	92,091
Reallocate Admin Costs		(22,526)	2,149	2,503	6,391
Unallocated Costs	0	0	0	0	0
2nd Allocation	347,093	0	33,109	38,565	98,481
Total For Information Technology					
Schedule .3 Total	9,436,364	0	939,687	1,241,247	1,993,341

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department Information Technology

	File Serv Admin	File Serv Sheri	File Serv Justi	Special Applic	Justice System
Wages & Benefits					
SALARIES & WAGES	6,980	6,980	13,960	323,180	193,939
FRINGE BENEFITS	2,651	2,651	5,302	120,473	64,721
Other Expense & Cost					
Office Supplies	0	0	0	0	18
Operating Expenses	40	40	80	4,274	0
Telephone	0	0	0	0	0
Insurance	0	0	0	0	0
Memberships	0	0	0	0	0
Training	15	15	30	16,647	990
Web Development	0	0	0	0	0
Contract Services	55	55	110	21,724	0
Repair & Maint	1,528	1,528	3,056	0	0
Expendable Equip	63	63	127	5,354	0
Software	2,580	2,580	5,160	218,934	172,335
*Software O365	0	0	0	0	0
*Software Prepaid	0	0	0	0	0
*Capitalized Lease Adj	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Reimbursement	0	0	0	0	0
Functional Cost					
	13,912	13,912	27,825	710,586	432,003
Allocation Step 1					
Inbound - Equipment Depreciation:					
Equipment Depr	6,619	13,238	6,619	0	0
Inbound - All Others	731	731	1,494	34,605	20,756
Reallocate Admin Costs	1,573	1,573	3,146	73,021	43,786
Unallocated Costs	0	0	0	0	0
1st Allocation	22,835	29,454	39,085	818,212	496,546
Allocation Step 2					
Inbound - All Others	763	763	1,561	36,167	21,693
Reallocate Admin Costs	54	54	108	2,509	1,505
Unallocated Costs	0	0	0	0	0
2nd Allocation	817	817	1,669	38,676	23,198
Total For Information Technology					
Schedule .3 Total	23,652	30,271	40,754	856,888	519,744

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department Information Technology

	Helpdesk Supt	Financial/HR	Phone System	Web Page Mgmt	Web Page PDF
Wages & Benefits					
SALARIES & WAGES	566,554	260,630	106,945	0	0
FRINGE BENEFITS	216,291	101,292	41,089	0	0
Other Expense & Cost					
Office Supplies	0	0	0	0	0
Operating Expenses	4,202	2,781	390	0	0
Telephone	1,296	0	0	0	0
Insurance	0	0	0	0	0
Memberships	0	0	0	0	0
Training	13,539	3,840	949	0	0
Web Development	0	0	0	86,478	17,296
Contract Services	104,462	183	3,813	0	0
Repair & Maint	0	5,094	23,179	0	0
Expendable Equip	2,816	211	3,767	0	0
Software	27,554	20,437	7,064	0	0
*Software O365	0	0	0	0	0
*Software Prepaid	0	0	0	0	0
*Capitalized Lease Adj	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Reimbursement	(83,019)	0	0	0	0
Functional Cost					
	853,695	394,468	187,196	86,478	17,296
Allocation Step 1					
Inbound - Equipment Depreciation:					
Equipment Depr	0	1,060,141	0	0	0
Inbound - All Others	60,642	27,897	11,457	0	0
Reallocate Admin Costs	128,016	58,863	24,187	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,042,353	1,541,368	222,841	86,478	17,296
Allocation Step 2					
Inbound - All Others	63,379	29,155	11,974	0	0
Reallocate Admin Costs	4,399	2,023	831	0	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	67,778	31,178	12,805	0	0
Total For Information Technology					
Schedule .3 Total	1,110,131	1,572,546	235,646	86,478	17,296

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department Information Technology

	Web Page Appl.	Office 365
<hr/>		
Wages & Benefits		

SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Other Expense & Cost		

Office Supplies	0	0
Operating Expenses	0	0
Telephone	0	0
Insurance	0	0
Memberships	0	0
Training	0	0
Web Development	242,138	0
Contract Services	0	0
Repair & Maint	0	0
Expendable Equip	0	0
Software	0	0
*Software O365	0	0
*Software Prepaid	0	0
*Capitalized Lease Adj	0	0
Departmental Total		

Expenditures Per Financial Statement		
Deductions		

*Total Disallowed Costs	0	0
Cost Adjustments		

Reimbursement	0	0
Functional Cost	242,138	0
Allocation Step 1		

Inbound - Equipment Depreciation:		
Equipment Depr	0	526,546
Inbound - All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
1st Allocation	242,138	526,546
Allocation Step 2		

Inbound - All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
2nd Allocation	0	0
Total For Information Technology		

Schedule .3 Total	242,138	526,546

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Information Technology

Activity - Dedicated Serv

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	4.00	3.361345	30,473		30,473		30,473
Administrator 101-172	2.00	1.680672	15,237		15,237		15,237
Human Resources	2.00	1.680672	15,237		15,237		15,237
Treasurer 101-253	1.00	0.840336	7,618		7,618		7,618
Facilities Mgmt 101-265-2601	9.00	7.563025	68,565		68,565		68,565
Building & Grounds	1.00	0.840336	7,618		7,618		7,618
Fleet Services	1.00	0.840336	7,618		7,618		7,618
Circuit Court	12.00	10.084034	91,420		91,420	4,013	95,433
F.O.C - I.T.	1.00	0.840336	7,618		7,618	334	7,953
County Clerk	2.00	1.680672	15,237		15,237	669	15,905
Equalization	3.00	2.521008	22,855		22,855	1,003	23,858
Prosecutor	1.00	0.840336	7,618		7,618	334	7,953
Sheriff	25.00	21.008403	190,458		190,458	8,361	198,818
Jail	40.00	33.613448	304,733		304,733	13,378	318,110
ROD Automation	8.00	6.722689	60,946		60,946	2,675	63,622
283-694 CDBG Admin	1.00	0.840336	7,618		7,618	334	7,953
CCF JD Juve Det	3.00	2.521008	22,855		22,855	1,003	23,858
DPW Admin & Fin	3.00	2.521008	22,855		22,855	1,003	23,858
Schedule .4 Total for Dedicated Serv	119.00	100.000000	906,578		906,578	33,109	939,687

Allocation Basis: Number of dedicated servers by benefiting department
Allocation Source: Assigned server summary

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Information Technology

Activity - Enterprise 1

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	29.00	1.258134	15,131		15,131		15,131
Administrator 101-172	26.00	1.127983	13,566		13,566		13,566
Human Resources	20.00	0.867679	10,435		10,435		10,435
Purchasing 101-233	8.00	0.347072	4,174		4,174		4,174
Treasurer 101-253	15.00	0.650759	7,827		7,827		7,827
Facilities Mgmt 101-265-2601	4.00	0.173536	2,087		2,087		2,087
Building & Grounds	34.00	1.475054	17,740		17,740		17,740
Central Services	10.00	0.433839	5,218		5,218		5,218
Fleet Services	7.00	0.303688	3,652		3,652		3,652
Information Technology	103.00	4.468547	53,742		53,742		53,742
Commissioners	6.00	0.260304	3,131		3,131	113	3,244
Circuit Court	220.00	9.544469	114,790		114,790	4,141	118,930
Circuit Court Svcs	39.00	1.691974	20,349		20,349	734	21,083
District Court	68.00	2.950108	35,480		35,480	1,280	36,760
Probate Court	32.00	1.388286	16,697		16,697	602	17,299
Cir Ct Referee	22.00	0.954447	11,479		11,479	414	11,893
Probation CC	3.00	0.130152	1,565		1,565	56	1,622
F.O.C - I.T.	149.00	6.464208	77,744		77,744	2,804	80,548
Elections	2.00	0.086768	1,044		1,044	38	1,081
County Clerk	16.00	0.694143	8,348		8,348	301	8,649
Concealed Pistol	1.00	0.043384	522		522	19	541
Clerk Circuit Ct	34.00	1.475054	17,740		17,740	640	18,380
Equalization	39.00	1.691974	20,349		20,349	734	21,083
Prosecutor	69.00	2.993492	36,002		36,002	1,299	37,301
Pros Atty CRP-DP	23.00	0.997831	12,001		12,001	433	12,434
Pros Atty IV-E	8.00	0.347072	4,174		4,174	150	4,325
Pros Atty CVR	15.00	0.650759	7,827		7,827	282	8,109
Reg of Deeds	10.00	0.433839	5,218		5,218	188	5,406
Co-op Extension	3.00	0.130152	1,565		1,565	56	1,622
Drain Commissioner	8.00	0.347072	4,174		4,174	150	4,325
Sheriff	252.00	10.932755	131,486		131,486	4,743	136,229
SRO 279-301-3027	13.00	0.563991	6,783		6,783	245	7,028
CP 279-301-3030	1.00	0.043384	522		522	19	541
CP 279-301-3031	1.00	0.043384	522		522	19	541
CP 279-301-3032	1.00	0.043384	522		522	19	541
CP 279-301-3033	2.00	0.086768	1,044		1,044	38	1,081
Emergency Mgmt	5.00	0.216920	2,609		2,609	94	2,703
Marine	2.00	0.086768	1,044		1,044	38	1,081
Twp Law Enf	41.00	1.778742	21,393		21,393	772	22,164
Twp Law Enf EP	13.00	0.563991	6,783		6,783	245	7,028
Twp Law Enf CS	1.00	0.043384	522		522	19	541
2nd Road Patrol	3.00	0.130152	1,565		1,565	56	1,622
E-911	38.00	1.648590	19,827		19,827	715	20,542
Jail	224.00	9.718004	116,877		116,877	4,216	121,093
RC Inmate Crew	1.00	0.043384	522		522	19	541
Animal Control	6.00	0.260304	3,131		3,131	113	3,244
Medical Examiner	3.00	0.130152	1,565		1,565	56	1,622
Parks & Rec	40.00	1.735358	20,871		20,871	753	21,624
Health	260.00	11.279825	135,661		135,661	4,897	140,559
H-Animal Shelter	16.00	0.694143	8,348		8,348	301	8,649
Lodging Tax	1.00	0.043384	522		522	19	541
ROD Automation	9.00	0.390456	4,696		4,696	169	4,865

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Information Technology

Activity - Enterprise 1

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sh Narcotics Shr	1.00	0.043384	522		522	19	541
283-694 CDBG Admin	1.87	0.081128	976		976	35	1,011
283-691 HOME	0.07	0.003037	37		37	1	38
283-694 CDBG HR	1.22	0.052928	637		637	23	659
283-694-CDBG CF	3.07	0.133189	1,602		1,602	58	1,659
283-695 6950 COC	0.07	0.003037	37		37	1	38
283-695 6951 COC	0.02	0.000868	10		10	0	11
283-695-7100 CF	0.05	0.002169	26		26	1	27
283-696-XXXX ESG	0.54	0.023427	282		282	10	292
283-697-XXXX HOME	0.85	0.036876	443		443	16	459
Housing Commissn	10.27	0.445553	5,359		5,359	193	5,552
Community Action	63.97	2.775271	33,378		33,378	1,204	34,582
CCF IHC ASO	10.00	0.433839	5,218		5,218	188	5,406
CCF IHC CP	82.00	3.557484	42,785		42,785	1,543	44,329
CCF JD Juve Det	104.00	4.511931	54,264		54,264	1,957	56,222
CCF JD Fac Mgmt	6.00	0.260304	3,131		3,131	113	3,244
Veteran's Millage	13.00	0.563991	6,783		6,783	245	7,028
SP Comm. Correct	3.00	0.130152	1,565		1,565	56	1,622
SP Ag Preservation	1.00	0.043384	522		522	19	541
DPW Admin & Fin	46.00	1.995662	24,001		24,001	866	24,867
Risk Managment	1.00	0.043384	522		522	19	541
Schedule .4 Total for Enterprise 1	2,305.00	100.000000	1,202,682		1,202,682	38,565	1,241,247

Allocation Basis: Number of devices by benefiting department
Allocation Source: Department inventory report

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Information Technology

Activity - Enterprise 2

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	29.00	1.464646	27,753		27,753		27,753
Administrator 101-172	26.00	1.313131	24,882		24,882		24,882
Human Resources	20.00	1.010101	19,140		19,140		19,140
Purchasing 101-233	8.00	0.404040	7,656		7,656		7,656
Treasurer 101-253	15.00	0.757576	14,355		14,355		14,355
Facilities Mgmt 101-265-2601	4.00	0.202020	3,828		3,828		3,828
Building & Grounds	34.00	1.717172	32,538		32,538		32,538
Central Services	10.00	0.505051	9,570		9,570		9,570
Fleet Services	7.00	0.353535	6,699		6,699		6,699
Information Technology	103.00	5.202020	98,571		98,571		98,571
Commissioners	6.00	0.303030	5,742		5,742	343	6,085
Circuit Court	220.00	11.111111	210,540		210,540	12,567	223,107
Circuit Court Svcs	39.00	1.969697	37,323		37,323	2,228	39,551
District Court	68.00	3.434343	65,076		65,076	3,884	68,960
Probate Court	32.00	1.616162	30,624		30,624	1,828	32,452
Cir Ct Referee	22.00	1.111111	21,054		21,054	1,257	22,311
Probation CC	3.00	0.151515	2,871		2,871	171	3,042
F.O.C - I.T.	149.00	7.525253	142,593		142,593	8,511	151,104
Elections	2.00	0.101010	1,914		1,914	114	2,028
County Clerk	16.00	0.808081	15,312		15,312	914	16,226
Concealed Pistol	1.00	0.050505	957		957	57	1,014
Clerk Circuit Ct	34.00	1.717172	32,538		32,538	1,942	34,480
Equalization	39.00	1.969697	37,323		37,323	2,228	39,551
Prosecutor	69.00	3.484848	66,033		66,033	3,942	69,975
Pros Atty CRP-DP	23.00	1.161616	22,011		22,011	1,314	23,325
Pros Atty IV-E	8.00	0.404040	7,656		7,656	457	8,113
Pros Atty CVR	15.00	0.757576	14,355		14,355	857	15,212
Reg of Deeds	10.00	0.505051	9,570		9,570	571	10,141
Co-op Extension	3.00	0.151515	2,871		2,871	171	3,042
Drain Commissioner	8.00	0.404040	7,656		7,656	457	8,113
Sheriff	252.00	12.727277	241,165		241,165	14,398	255,563
SRO 279-301-3027	13.00	0.656566	12,441		12,441	743	13,184
CP 279-301-3030	1.00	0.050505	957		957	57	1,014
CP 279-301-3031	1.00	0.050505	957		957	57	1,014
CP 279-301-3032	1.00	0.050505	957		957	57	1,014
CP 279-301-3033	2.00	0.101010	1,914		1,914	114	2,028
Emergency Mgmt	5.00	0.252525	4,785		4,785	286	5,071
Marine	2.00	0.101010	1,914		1,914	114	2,028
Twp Law Enf	41.00	2.070707	39,237		39,237	2,342	41,579
Twp Law Enf EP	13.00	0.656566	12,441		12,441	743	13,184
Twp Law Enf CS	1.00	0.050505	957		957	57	1,014
2nd Road Patrol	3.00	0.151515	2,871		2,871	171	3,042
E-911	38.00	1.919192	36,366		36,366	2,171	38,537
Jail	224.00	11.313131	214,368		214,368	12,796	227,164
RC Inmate Crew	1.00	0.050505	957		957	57	1,014
Animal Control	6.00	0.303030	5,742		5,742	343	6,085
Parks & Rec	40.00	2.020202	38,280		38,280	2,285	40,565
Lodging Tax	1.00	0.050505	957		957	57	1,014
ROD Automation	9.00	0.454545	8,613		8,613	514	9,127
Sh Narcotics Shr	1.00	0.050505	957		957	57	1,014
283-694 CDBG Admin	1.87	0.094444	1,790		1,790	107	1,896
283-691 HOME	0.07	0.003535	67		67	4	71

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Information Technology**

Activity - Enterprise 2

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
283-694 CDBG HR	1.22	0.061616	1,167		1,167	70	1,237
283-694-CDBG CF	3.07	0.155051	2,938		2,938	175	3,113
283-695 6950 COC	0.07	0.003535	67		67	4	71
283-695 6951 COC	0.02	0.001010	19		19	1	20
283-695-7100 CF	0.05	0.002525	48		48	3	51
283-696-XXXX ESG	0.54	0.027273	517		517	31	547
283-697-XXXX HOME	0.85	0.042929	813		813	48	862
Housing Commissn	10.27	0.518687	9,828		9,828	587	10,415
Community Action	63.97	3.230808	61,219		61,219	3,654	64,873
CCF IHC ASO	10.00	0.505051	9,570		9,570	571	10,141
CCF IHC CP	82.00	4.141414	78,474		78,474	4,684	83,158
CCF JD Juve Det	104.00	5.252525	99,528		99,528	5,941	105,469
CCF JD Fac Mgmt	6.00	0.303030	5,742		5,742	343	6,085
Veteran's Millage	13.00	0.656566	12,441		12,441	743	13,184
SP Comm. Correct	3.00	0.151515	2,871		2,871	171	3,042
SP Ag Preservation	1.00	0.050505	957		957	57	1,014
Risk Managment	1.00	0.050505	957		957	57	1,014
Schedule .4 Total for Enterprise 2	1,980.00	100.000000	1,894,860		1,894,860	98,481	1,993,341

Allocation Basis: Number of devices by benefiting department
Allocation Source: Department inventory report

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Information Technology

Activity - File Serv Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	29.00	6.029106	1,377		1,377		1,377
Administrator 101-172	26.00	5.405405	1,234		1,234		1,234
Human Resources	20.00	4.158004	949		949		949
Purchasing 101-233	8.00	1.663202	380		380		380
Treasurer 101-253	15.00	3.118503	712		712		712
Facilities Mgmt 101-265-2601	4.00	0.831601	190		190		190
Building & Grounds	22.00	4.573805	1,044		1,044		1,044
Central Services	10.00	2.079002	475		475		475
Fleet Services	7.00	1.455301	332		332		332
Information Technology	103.00	21.413724	4,891		4,891		4,891
Commissioners	6.00	1.247401	285		285	21	305
Cir Ct Referee	2.00	0.415800	95		95	7	102
Elections	2.00	0.415800	95		95	7	102
County Clerk	16.00	3.326403	760		760	55	815
Concealed Pistol	1.00	0.207900	47		47	3	51
Equalization	39.00	8.108108	1,851		1,851	134	1,986
Reg of Deeds	10.00	2.079002	475		475	34	509
Co-op Extension	3.00	0.623701	142		142	10	153
Drain Commissioner	8.00	1.663202	380		380	28	407
Parks & Rec	40.00	8.316008	1,899		1,899	138	2,037
Lodging Tax	1.00	0.207900	47		47	3	51
ROD Automation	9.00	1.871102	427		427	31	458
283-694 CDBG Admin	1.87	0.388773	89		89	6	95
283-691 HOME	0.07	0.014553	3		3	0	4
283-694 CDBG HR	1.22	0.253638	58		58	4	62
283-694-CDBG CF	3.07	0.638254	146		146	10	156
283-695 6950 COC	0.07	0.014553	3		3	0	4
283-695 6951 COC	0.02	0.004158	1		1	0	1
283-695-7100 CF	0.05	0.010395	2		2	0	3
283-696-XXXX ESG	0.54	0.112266	26		26	2	27
283-697-XXXX HOME	0.85	0.176715	40		40	3	43
Housing Commissn	10.27	2.135135	488		488	35	523
Community Action	63.97	13.299376	3,037		3,037	223	3,259
CCF JD Fac Mgmt	3.00	0.623701	142		142	10	153
Veteran's Millage	13.00	2.702703	617		617	45	662
SP Ag Preservation	1.00	0.207900	47		47	3	51
Risk Managment	1.00	0.207900	47		47	3	51
Schedule .4 Total for File Serv Admin	481.00	100.000000	22,835		22,835	817	23,652

Allocation Basis: Number of devices by benefiting department
Allocation Source: Department inventory report

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Information Technology

Activity - File Serv Sheri

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building & Grounds	12	2.072539	610		610		610
Sheriff	252	43.523315	12,820		12,820	364	13,184
SRO 279-301-3027	13	2.245250	661		661	19	680
CP 279-301-3030	1	0.172712	51		51	1	52
CP 279-301-3031	1	0.172712	51		51	1	52
CP 279-301-3032	1	0.172712	51		51	1	52
CP 279-301-3033	2	0.345423	102		102	3	105
Emergency Mgmt	5	0.863558	254		254	7	261
Marine	2	0.345423	102		102	3	105
Twp Law Enf	41	7.081174	2,086		2,086	59	2,145
Twp Law Enf EP	13	2.245250	661		661	19	680
Twp Law Enf CS	1	0.172712	51		51	1	52
2nd Road Patrol	3	0.518135	153		153	4	157
Jail	224	38.687392	11,395		11,395	323	11,717
RC Inmate Crew	1	0.172712	51		51	1	52
Animal Control	6	1.036269	305		305	9	314
Sh Narcotics Shr	1	0.172712	51		51	1	52
Schedule .4 Total for File Serv Sheri	579	100.000000	29,454		29,454	817	30,271

Allocation Basis: Number of devices by benefiting department
Allocation Source: Department inventory report

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Information Technology

Activity - File Serv Justi

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Circuit Court	220	24.943311	9,750		9,750	417	10,167
Circuit Court Svcs	39	4.421769	1,728		1,728	74	1,802
District Court	68	7.709751	3,013		3,013	129	3,142
Probate Court	32	3.628118	1,418		1,418	60	1,478
Cir Ct Referee	20	2.267574	886		886	38	924
Probation CC	3	0.340136	133		133	6	139
F.O.C - I.T.	149	16.893424	6,603		6,603	282	6,885
Clerk Circuit Ct	34	3.854875	1,507		1,507	64	1,571
Prosecutor	69	7.823129	3,058		3,058	131	3,188
Pros Atty CRP-DP	23	2.607710	1,019		1,019	43	1,063
Pros Atty IV-E	8	0.907029	355		355	15	370
Pros Atty CVR	15	1.700680	665		665	28	693
CCF IHC ASO	10	1.133787	443		443	19	462
CCF IHC CP	82	9.297052	3,634		3,634	155	3,789
CCF JD Juve Det	104	11.791383	4,609		4,609	197	4,805
CCF JD Fac Mgmt	3	0.340136	133		133	6	139
SP Comm. Correct	3	0.340136	133		133	6	139
Schedule .4 Total for File Serv Justi	882	100.000000	39,085		39,085	1,669	40,754

Allocation Basis: Number of devices by benefiting department
Allocation Source: Department inventory report

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Information Technology

Activity - Special Applic

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	29.00	1.464646	11,984		11,984		11,984
Administrator 101-172	26.00	1.313131	10,744		10,744		10,744
Human Resources	20.00	1.010101	8,265		8,265		8,265
Purchasing 101-233	8.00	0.404040	3,306		3,306		3,306
Treasurer 101-253	15.00	0.757576	6,199		6,199		6,199
Facilities Mgmt 101-265-2601	4.00	0.202020	1,653		1,653		1,653
Building & Grounds	34.00	1.717172	14,050		14,050		14,050
Central Services	10.00	0.505051	4,132		4,132		4,132
Fleet Services	7.00	0.353535	2,893		2,893		2,893
Information Technology	103.00	5.202020	42,564		42,564		42,564
Commissioners	6.00	0.303030	2,479		2,479	135	2,614
Circuit Court	220.00	11.111111	90,913		90,913	4,935	95,848
Circuit Court Svcs	39.00	1.969697	16,116		16,116	875	16,991
District Court	68.00	3.434343	28,100		28,100	1,525	29,626
Probate Court	32.00	1.616162	13,224		13,224	718	13,941
Cir Ct Referee	22.00	1.111111	9,091		9,091	493	9,585
Probation CC	3.00	0.151515	1,240		1,240	67	1,307
F.O.C - I.T.	149.00	7.525253	61,572		61,572	3,343	64,915
Elections	2.00	0.101010	826		826	45	871
County Clerk	16.00	0.808081	6,612		6,612	359	6,971
Concealed Pistol	1.00	0.050505	413		413	22	436
Clerk Circuit Ct	34.00	1.717172	14,050		14,050	763	14,813
Equalization	39.00	1.969697	16,116		16,116	875	16,991
Prosecutor	69.00	3.484848	28,513		28,513	1,548	30,061
Pros Atty CRP-DP	23.00	1.161616	9,504		9,504	516	10,020
Pros Atty IV-E	8.00	0.404040	3,306		3,306	179	3,485
Pros Atty CVR	15.00	0.757576	6,199		6,199	336	6,535
Reg of Deeds	10.00	0.505051	4,132		4,132	224	4,357
Co-op Extension	3.00	0.151515	1,240		1,240	67	1,307
Drain Commissioner	8.00	0.404040	3,306		3,306	179	3,485
Sheriff	252.00	12.727277	104,137		104,137	5,658	109,795
SRO 279-301-3027	13.00	0.656566	5,372		5,372	292	5,664
CP 279-301-3030	1.00	0.050505	413		413	22	436
CP 279-301-3031	1.00	0.050505	413		413	22	436
CP 279-301-3032	1.00	0.050505	413		413	22	436
CP 279-301-3033	2.00	0.101010	826		826	45	871
Emergency Mgmt	5.00	0.252525	2,066		2,066	112	2,178
Marine	2.00	0.101010	826		826	45	871
Twp Law Enf	41.00	2.070707	16,943		16,943	920	17,863
Twp Law Enf EP	13.00	0.656566	5,372		5,372	292	5,664
Twp Law Enf CS	1.00	0.050505	413		413	22	436
2nd Road Patrol	3.00	0.151515	1,240		1,240	67	1,307
E-911	38.00	1.919192	15,703		15,703	852	16,556
Jail	224.00	11.313131	92,565		92,565	5,025	97,591
RC Inmate Crew	1.00	0.050505	413		413	22	436
Animal Control	6.00	0.303030	2,479		2,479	135	2,614
Parks & Rec	40.00	2.020202	16,530		16,530	897	17,427
Lodging Tax	1.00	0.050505	413		413	22	436
ROD Automation	9.00	0.454545	3,719		3,719	202	3,921
Sh Narcotics Shr	1.00	0.050505	413		413	22	436
283-694 CDBG Admin	1.87	0.094444	773		773	42	815
283-691 HOME	0.07	0.003535	29		29	2	30

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Information Technology**

Activity - Special Applic

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
283-694 CDBG HR	1.22	0.061616	504		504	27	531
283-694-CDBG CF	3.07	0.155051	1,269		1,269	69	1,337
283-695 6950 COC	0.07	0.003535	29		29	2	30
283-695 6951 COC	0.02	0.001010	8		8	0	9
283-695-7100 CF	0.05	0.002525	21		21	1	22
283-696-XXXX ESG	0.54	0.027273	223		223	12	235
283-697-XXXX HOME	0.85	0.042929	351		351	19	370
Housing Commissn	10.27	0.518687	4,244		4,244	230	4,474
Community Action	63.97	3.230808	26,435		26,435	1,435	27,870
CCF IHC ASO	10.00	0.505051	4,132		4,132	224	4,357
CCF IHC CP	82.00	4.141414	33,886		33,886	1,840	35,725
CCF JD Juve Det	104.00	5.252525	42,977		42,977	2,333	45,310
CCF JD Fac Mgmt	6.00	0.303030	2,479		2,479	135	2,614
Veteran's Millage	13.00	0.656566	5,372		5,372	292	5,664
SP Comm. Correct	3.00	0.151515	1,240		1,240	67	1,307
SP Ag Preservation	1.00	0.050505	413		413	22	436
Risk Managment	1.00	0.050505	413		413	22	436
Schedule .4 Total for Special Applic	1,980.00	100.000000	818,212		818,212	38,676	856,888

Allocation Basis: Number of devices by benefiting department
Allocation Source: Department inventory report

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Information Technology

Activity - Justice System

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building & Grounds	12	0.823610	4,090		4,090		4,090
Circuit Court	220	15.099520	74,976		74,976	3,532	78,508
Circuit Court Svcs	39	2.676733	13,291		13,291	626	13,917
District Court	68	4.667124	23,174		23,174	1,092	24,266
Probate Court	32	2.196294	10,906		10,906	514	11,419
Cir Ct Referee	20	1.372684	6,816		6,816	321	7,137
Probation CC	3	0.205903	1,022		1,022	48	1,070
F.O.C - I.T.	149	10.226493	50,779		50,779	2,392	53,171
Clerk Circuit Ct	34	2.333562	11,587		11,587	546	12,133
Prosecutor	69	4.735758	23,515		23,515	1,108	24,623
Pros Atty CRP-DP	23	1.578586	7,838		7,838	369	8,208
Pros Atty IV-E	8	0.549073	2,726		2,726	128	2,855
Pros Atty CVR	15	1.029513	5,112		5,112	241	5,353
Sheriff	250	17.158545	85,201		85,201	4,016	89,216
SRO 279-301-3027	13	0.892244	4,430		4,430	209	4,639
CP 279-301-3030	1	0.068634	341		341	16	357
CP 279-301-3031	1	0.068634	341		341	16	357
CP 279-301-3032	1	0.068634	341		341	16	357
CP 279-301-3033	2	0.137268	682		682	32	714
Emergency Mgmt	5	0.343171	1,704		1,704	80	1,784
Marine	2	0.137268	682		682	32	714
Twp Law Enf	41	2.814001	13,973		13,973	658	14,631
Twp Law Enf EP	13	0.892244	4,430		4,430	209	4,639
Twp Law Enf CS	1	0.068634	341		341	16	357
2nd Road Patrol	3	0.205903	1,022		1,022	48	1,070
Jail	224	15.374056	76,339		76,339	3,596	79,935
RC Inmate Crew	1	0.068634	341		341	16	357
Animal Control	4	0.274537	1,363		1,363	64	1,427
Sh Narcotics Shr	1	0.068634	341		341	16	357
CCF IHC ASO	10	0.686342	3,408		3,408	160	3,568
CCF IHC CP	82	5.628003	27,946		27,946	1,316	29,262
CCF JD Juve Det	104	7.137955	35,443		35,443	1,670	37,113
CCF JD Fac Mgmt	3	0.205903	1,022		1,022	48	1,070
SP Comm. Correct	3	0.205903	1,022		1,022	48	1,070
Schedule .4 Total for Justice System	1,457	100.000000	496,546		496,546	23,198	519,744

Allocation Basis: Number of devices by benefiting department
Allocation Source: Department inventory report

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Information Technology

Activity - Helpdesk Supt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	29.00	1.464646	15,267		15,267		15,267
Administrator 101-172	26.00	1.313131	13,687		13,687		13,687
Human Resources	20.00	1.010101	10,529		10,529		10,529
Purchasing 101-233	8.00	0.404040	4,212		4,212		4,212
Treasurer 101-253	15.00	0.757576	7,897		7,897		7,897
Facilities Mgmt 101-265-2601	4.00	0.202020	2,106		2,106		2,106
Building & Grounds	34.00	1.717172	17,899		17,899		17,899
Central Services	10.00	0.505051	5,264		5,264		5,264
Fleet Services	7.00	0.353535	3,685		3,685		3,685
Information Technology	103.00	5.202020	54,223		54,223		54,223
Commissioners	6.00	0.303030	3,159		3,159	236	3,394
Circuit Court	220.00	11.111111	115,817		115,817	8,649	124,466
Circuit Court Svcs	39.00	1.969697	20,531		20,531	1,533	22,064
District Court	68.00	3.434343	35,798		35,798	2,673	38,471
Probate Court	32.00	1.616162	16,846		16,846	1,258	18,104
Cir Ct Referee	22.00	1.111111	11,582		11,582	865	12,447
Probation CC	3.00	0.151515	1,579		1,579	118	1,697
F.O.C - I.T.	149.00	7.525253	78,440		78,440	5,858	84,297
Elections	2.00	0.101010	1,053		1,053	79	1,131
County Clerk	16.00	0.808081	8,423		8,423	629	9,052
Concealed Pistol	1.00	0.050505	526		526	39	566
Clerk Circuit Ct	34.00	1.717172	17,899		17,899	1,337	19,236
Equalization	39.00	1.969697	20,531		20,531	1,533	22,064
Prosecutor	69.00	3.484848	36,324		36,324	2,713	39,037
Pros Atty CRP-DP	23.00	1.161616	12,108		12,108	904	13,012
Pros Atty IV-E	8.00	0.404040	4,212		4,212	314	4,526
Pros Atty CVR	15.00	0.757576	7,897		7,897	590	8,486
Reg of Deeds	10.00	0.505051	5,264		5,264	393	5,657
Co-op Extension	3.00	0.151515	1,579		1,579	118	1,697
Drain Commissioner	8.00	0.404040	4,212		4,212	314	4,526
Sheriff	252.00	12.727277	132,665		132,665	9,911	142,576
SRO 279-301-3027	13.00	0.656566	6,844		6,844	511	7,355
CP 279-301-3030	1.00	0.050505	526		526	39	566
CP 279-301-3031	1.00	0.050505	526		526	39	566
CP 279-301-3032	1.00	0.050505	526		526	39	566
CP 279-301-3033	2.00	0.101010	1,053		1,053	79	1,131
Emergency Mgmt	5.00	0.252525	2,632		2,632	196	2,829
Marine	2.00	0.101010	1,053		1,053	79	1,131
Twp Law Enf	41.00	2.070707	21,584		21,584	1,612	23,196
Twp Law Enf EP	13.00	0.656566	6,844		6,844	511	7,355
Twp Law Enf CS	1.00	0.050505	526		526	39	566
2nd Road Patrol	3.00	0.151515	1,579		1,579	118	1,697
E-911	38.00	1.919192	20,005		20,005	1,494	21,499
Jail	224.00	11.313131	117,923		117,923	8,806	126,729
RC Inmate Crew	1.00	0.050505	526		526	39	566
Animal Control	6.00	0.303030	3,159		3,159	236	3,394
Parks & Rec	40.00	2.020202	21,058		21,058	1,573	22,630
Lodging Tax	1.00	0.050505	526		526	39	566
ROD Automation	9.00	0.454545	4,738		4,738	354	5,092
Sh Narcotics Shr	1.00	0.050505	526		526	39	566
283-694 CDBG Admin	1.87	0.094444	984		984	73	1,058
283-691 HOME	0.07	0.003535	37		37	3	39

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Information Technology

Activity - Helpdesk Supt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
283-694 CDBG HR	1.22	0.061616	642		642	48	690
283-694-CDBG CF	3.07	0.155051	1,616		1,616	121	1,737
283-695 6950 COC	0.07	0.003535	37		37	3	39
283-695 6951 COC	0.02	0.001010	11		11	1	11
283-695-7100 CF	0.05	0.002525	26		26	2	28
283-696-XXXX ESG	0.54	0.027273	284		284	21	305
283-697-XXXX HOME	0.85	0.042929	447		447	33	481
Housing Commissn	10.27	0.518687	5,407		5,407	404	5,810
Community Action	63.97	3.230808	33,676		33,676	2,515	36,191
CCF IHC ASO	10.00	0.505051	5,264		5,264	393	5,657
CCF IHC CP	82.00	4.141414	43,168		43,168	3,224	46,392
CCF JD Juve Det	104.00	5.252525	54,750		54,750	4,089	58,839
CCF JD Fac Mgmt	6.00	0.303030	3,159		3,159	236	3,394
Veteran's Millage	13.00	0.656566	6,844		6,844	511	7,355
SP Comm. Correct	3.00	0.151515	1,579		1,579	118	1,697
SP Ag Preservation	1.00	0.050505	526		526	39	566
Risk Managment	1.00	0.050505	526		526	39	566
Schedule .4 Total for Helpdesk Supt	1,980.00	100.000000	1,042,353		1,042,353	67,778	1,110,131

Allocation Basis: Number of devices by benefiting department
Allocation Source: Department inventory report

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Information Technology

Activity - Financial/HR

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
I.T. Fiscal/HR/Phone System	100	100.000000	1,541,368		1,541,368	31,178	1,572,546
Schedule .4 Total for Financial/HR	100	100.000000	1,541,368		1,541,368	31,178	1,572,546

Allocation Basis: Direct allocation to Information Tech - PeopleSoft
Allocation Source: Information Technology

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Information Technology

Activity - Phone System

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
I.T. Fiscal/HR/Phone System	100	100.000000	222,841		222,841	12,805	235,646
Schedule .4 Total for Phone System	100	100.000000	222,841		222,841	12,805	235,646

Allocation Basis: Direct allocation to I.T. PeopleSoft/Phone schedule
Allocation Source: Information Technology

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Information Technology

Activity - Web Page Mgmt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	11	0.978648	846		846		846
Administrator 101-172	59	5.249110	4,539		4,539		4,539
Human Resources	20	1.779359	1,539		1,539		1,539
Purchasing 101-233	3	0.266904	231		231		231
Treasurer 101-253	14	1.245552	1,077		1,077		1,077
Facilities Mgmt 101-265-2601	1	0.088968	77		77		77
Central Services	1	0.088968	77		77		77
Fleet Services	1	0.088968	77		77		77
Information Technology	1	0.088968	77		77		77
Commissioners	145	12.900356	11,156		11,156		11,156
Circuit Court	38	3.380783	2,924		2,924		2,924
District Court	21	1.868327	1,616		1,616		1,616
Probate Court	61	5.427046	4,693		4,693		4,693
F.O.C - I.T.	21	1.868327	1,616		1,616		1,616
Elections	245	21.797151	18,850		18,850		18,850
County Clerk	23	2.046263	1,770		1,770		1,770
Clerk Circuit Ct	8	0.711744	616		616		616
Equalization	7	0.622776	539		539		539
Prosecutor	5	0.444840	385		385		385
Co-op Extension	1	0.088968	77		77		77
Drain Commissioner	15	1.334520	1,154		1,154		1,154
Sheriff	72	6.405694	5,540		5,540		5,540
Emergency Mgmt	13	1.156584	1,000		1,000		1,000
Parks & Rec	1	0.088968	77		77		77
Health	206	18.327402	15,849		15,849		15,849
ROD Automation	13	1.156584	1,000		1,000		1,000
283-694 CDBG Admin	1	0.088968	77		77		77
283-694-CDBG CF	1	0.088968	77		77		77
Housing Commissn	4	0.355872	308		308		308
Community Action	24	2.135231	1,847		1,847		1,847
CCF JD Juve Det	14	1.245552	1,077		1,077		1,077
Veteran's Millage	15	1.334520	1,154		1,154		1,154
SP Comm. Correct	8	0.711744	616		616		616
DPW Admin & Fin	51	4.537367	3,924		3,924		3,924
Schedule .4 Total for Web Page Mgmt	1,124	100.000000	86,478		86,478	0	86,478

Allocation Basis: Number of content HTML pages
Allocation Source: Web page summary

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Information Technology**

Activity - Web Page PDF

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	197	5.280086	913		913		913
Administrator 101-172	122	3.269901	566		566		566
Human Resources	49	1.313321	227		227		227
Purchasing 101-233	18	0.482444	83		83		83
Treasurer 101-253	17	0.455642	79		79		79
Information Technology	2	0.053605	9		9		9
Commissioners	820	21.978019	3,801		3,801		3,801
Circuit Court	172	4.610024	797		797		797
District Court	3	0.080407	14		14		14
Probate Court	147	3.939962	681		681		681
F.O.C - I.T.	156	4.181185	723		723		723
Elections	96	2.573037	445		445		445
County Clerk	30	0.804074	139		139		139
Clerk Circuit Ct	12	0.321630	56		56		56
Equalization	172	4.610024	797		797		797
Prosecutor	17	0.455642	79		79		79
Drain Commissioner	609	16.322702	2,823		2,823		2,823
Sheriff	111	2.975074	515		515		515
Emergency Mgmt	17	0.455642	79		79		79
Health	231	6.191370	1,071		1,071		1,071
ROD Automation	4	0.107210	19		19		19
283-694 CDBG Admin	8	0.214420	37		37		37
283-694 CDBG HR	4	0.107210	19		19		19
283-694-CDBG CF	12	0.321630	56		56		56
283-696-XXXX ESG	2	0.053605	9		9		9
283-697-XXXX HOME	4	0.107210	19		19		19
Housing Commissn	38	1.018494	176		176		176
Community Action	202	5.414098	936		936		936
CCF JD Juve Det	9	0.241222	42		42		42
Veteran's Millage	266	7.129456	1,233		1,233		1,233
SP Comm. Correct	15	0.402037	70		70		70
DPW Admin & Fin	169	4.529617	783		783		783
Schedule .4 Total for Web Page PDF	3,731	100.000000	17,296		17,296	0	17,296

Allocation Basis: Number of content PDF documents

Allocation Source: Web page summary

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Information Technology

Activity - Web Page Appl.

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Purchasing 101-233	3,546.00	23.654191	57,276		57,276		57,276
Treasurer 101-253	101.00	0.673738	1,631		1,631		1,631
Information Technology	1,252.00	8.351678	20,223		20,223		20,223
Commissioners	2,256.00	15.049029	36,439		36,439		36,439
Circuit Court	1,712.00	11.420185	27,653		27,653		27,653
District Court	43.00	0.286839	695		695		695
Probate Court	1,707.00	11.386832	27,572		27,572		27,572
Elections	503.00	3.355347	8,125		8,125		8,125
County Clerk	402.00	2.681609	6,493		6,493		6,493
Clerk Circuit Ct	1,057.00	7.050897	17,073		17,073		17,073
Equalization	6.00	0.040024	97		97		97
Prosecutor	4.00	0.026683	65		65		65
Sheriff	583.00	3.889000	9,417		9,417		9,417
H-COVID	563.00	3.755587	9,094		9,094		9,094
H-Animal Shelter	802.00	5.349877	12,954		12,954		12,954
DPW Admin & Fin	454.00	3.028484	7,333		7,333		7,333
Schedule .4 Total for Web Page Appl.	14,991.00	100.000000	242,138		242,138	0	242,138

Allocation Basis: Number of hours by department

Allocation Source: Web page summary

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Information Technology

Activity - Office 365

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	24.00	1.430274	7,531		7,531		7,531
Administrator 101-172	18.00	1.072706	5,648		5,648		5,648
Human Resources	17.00	1.013111	5,335		5,335		5,335
Purchasing 101-233	9.00	0.536353	2,824		2,824		2,824
Treasurer 101-253	12.00	0.715137	3,766		3,766		3,766
Facilities Mgmt 101-265-2601	4.00	0.238379	1,255		1,255		1,255
Building & Grounds	34.00	2.026222	10,669		10,669		10,669
Central Services	7.00	0.417163	2,197		2,197		2,197
Fleet Services	4.00	0.238379	1,255		1,255		1,255
Information Technology	46.00	2.741359	14,435		14,435		14,435
Commissioners	24.00	1.430274	7,531		7,531		7,531
Circuit Court	99.00	5.899881	31,066		31,066		31,066
Circuit Court Svcs	31.00	1.847437	9,728		9,728		9,728
District Court	34.00	2.026222	10,669		10,669		10,669
Probate Court	29.00	1.728248	9,100		9,100		9,100
Cir Ct Referee	15.00	0.893921	4,707		4,707		4,707
F.O.C - I.T.	100.00	5.959476	31,379		31,379		31,379
Elections	3.00	0.178784	941		941		941
County Clerk	8.00	0.476758	2,510		2,510		2,510
Concealed Pistol	1.00	0.059595	314		314		314
Clerk Circuit Ct	26.00	1.549464	8,159		8,159		8,159
Equalization	17.00	1.013111	5,335		5,335		5,335
Prosecutor	62.00	3.694875	19,455		19,455		19,455
Pros Atty CRP-DP	14.00	0.834327	4,393		4,393		4,393
Pros Atty IV-E	7.00	0.417163	2,197		2,197		2,197
Pros Atty CVR	8.00	0.476758	2,510		2,510		2,510
Reg of Deeds	8.00	0.476758	2,510		2,510		2,510
Co-op Extension	1.00	0.059595	314		314		314
Drain Commissioner	5.00	0.297974	1,569		1,569		1,569
Sheriff	188.00	11.203814	58,993		58,993		58,993
SRO 279-301-3027	14.00	0.834327	4,393		4,393		4,393
CP 279-301-3030	1.00	0.059595	314		314		314
CP 279-301-3031	1.00	0.059595	314		314		314
CP 279-301-3032	1.00	0.059595	314		314		314
CP 279-301-3033	2.00	0.119190	628		628		628
Emergency Mgmt	2.00	0.119190	628		628		628
Marine	9.00	0.536353	2,824		2,824		2,824
Twp Law Enf	40.00	2.383790	12,552		12,552		12,552
Twp Law Enf EP	13.00	0.774732	4,079		4,079		4,079
Twp Law Enf CS	1.00	0.059595	314		314		314
2nd Road Patrol	2.00	0.119190	628		628		628
E-911	63.00	3.754470	19,769		19,769		19,769
Jail	328.00	19.547072	102,924		102,924		102,924
RC Inmate Crew	1.00	0.059595	314		314		314
Animal Control	4.00	0.238379	1,255		1,255		1,255
Medical Examiner	3.00	0.178784	941		941		941
Parks & Rec	30.00	1.787843	9,414		9,414		9,414
Lodging Tax	1.00	0.059595	314		314		314
Sh Narcotics Shr	1.00	0.059595	314		314		314
283-694 CDBG Admin	5.00	0.297974	1,569		1,569		1,569
Housing Commissn	5.00	0.297974	1,569		1,569		1,569
Community Action	52.00	3.098927	16,317		16,317		16,317

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department Information Technology

Activity - Office 365

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CCF IHC ASO	4.00	0.238379	1,255		1,255		1,255
CCF IHC CP	63.00	3.754470	19,769		19,769		19,769
CCF JD Juve Det	91.00	5.423123	28,555		28,555		28,555
CCF JD Fac Mgmt	4.00	0.238379	1,255		1,255		1,255
Veteran's Millage	10.00	0.595948	3,138		3,138		3,138
SP Comm. Correct	2.00	0.119190	628		628		628
SP Ag Preservation	1.00	0.059595	314		314		314
DPW Admin & Fin	57.00	3.396901	17,886		17,886		17,886
Risk Managment	1.00	0.059595	314		314		314
Non Allocated	11.00	0.655542	3,452		3,452		3,452
Schedule .4 Total for Office 365	1,678.00	100.000000	526,546		526,546	0	526,546

Allocation Basis: Number of user licenses by department

Allocation Source: Employee licence listing

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Information Technology

Receiving Department	Total	Dedicated Serv	Enterprise 1	Enterprise 2	File Serv Admin
Fiscal Services 101-191	111,275	30,473	15,131	27,753	1,377
Administrator 101-172	90,104	15,237	13,566	24,882	1,234
Human Resources	71,655	15,237	10,435	19,140	949
Purchasing 101-233	80,141	0	4,174	7,656	380
Treasurer 101-253	51,160	7,618	7,827	14,355	712
Facilities Mgmt 101-265-2601	79,760	68,565	2,087	3,828	190
Building & Grounds	106,259	7,618	17,740	32,538	1,044
Central Services	26,933	0	5,218	9,570	475
Fleet Services	26,212	7,618	3,652	6,699	332
Information Technology	288,735	0	53,742	98,571	4,891
I.T. Fiscal/HR/Phone System	1,808,192	0	0	0	0
Commissioners	74,570	0	3,244	6,085	305
Circuit Court	808,898	95,433	118,930	223,107	0
Circuit Court Svcs	125,136	0	21,083	39,551	0
District Court	214,219	0	36,760	68,960	0
Probate Court	136,741	0	17,299	32,452	0
Cir Ct Referee	69,104	0	11,893	22,311	102
Probation CC	8,877	0	1,622	3,042	0
F.O.C - I.T.	482,592	7,953	80,548	151,104	0
Elections	33,574	0	1,081	2,028	102
County Clerk	68,530	15,905	8,649	16,226	815
Concealed Pistol	2,920	0	541	1,014	51
Clerk Circuit Ct	126,515	0	18,380	34,480	0
Equalization	132,301	23,858	21,083	39,551	1,986
Prosecutor	232,121	7,953	37,301	69,975	0
Pros Atty CRP-DP	72,454	0	12,434	23,325	0
Pros Atty IV-E	25,869	0	4,325	8,113	0
Pros Atty CVR	46,898	0	8,109	15,212	0
Reg of Deeds	28,580	0	5,406	10,141	509
Co-op Extension	8,211	0	1,622	3,042	153
Drain Commissioner	26,402	0	4,325	8,113	407
Sheriff	1,019,846	198,818	136,229	255,563	0
SRO 279-301-3027	42,942	0	7,028	13,184	0
CP 279-301-3030	3,279	0	541	1,014	0
CP 279-301-3031	3,279	0	541	1,014	0
CP 279-301-3032	3,279	0	541	1,014	0
CP 279-301-3033	6,558	0	1,081	2,028	0
Emergency Mgmt	16,533	0	2,703	5,071	0
Marine	8,754	0	1,081	2,028	0
Twp Law Enf	134,129	0	22,164	41,579	0
Twp Law Enf EP	42,628	0	7,028	13,184	0
Twp Law Enf CS	3,279	0	541	1,014	0
2nd Road Patrol	9,523	0	1,622	3,042	0
E-911	116,902	0	20,542	38,537	0
Jail	1,085,263	318,110	121,093	227,164	0
RC Inmate Crew	3,279	0	541	1,014	0
Animal Control	18,333	0	3,244	6,085	0
Medical Examiner	2,563	0	1,622	0	0
Parks & Rec	113,773	0	21,624	40,565	2,037
Health	157,479	0	140,559	0	0
H-COVID	9,094	0	0	0	0
H-Animal Shelter	21,603	0	8,649	0	0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Information Technology

Receiving Department	Total	Dedicated Serv	Enterprise 1	Enterprise 2	File Serv Admin
Lodging Tax	2,920	0	541	1,014	51
ROD Automation	88,104	63,622	4,865	9,127	458
Sh Narcotics Shr	3,279	0	541	1,014	0
283-694 CDBG Admin	14,510	7,953	1,011	1,896	95
283-691 HOME	182	0	38	71	4
283-694 CDBG HR	3,198	0	659	1,237	62
283-694-CDBG CF	8,136	0	1,659	3,113	156
283-695 6950 COC	182	0	38	71	4
283-695 6951 COC	52	0	11	20	1
283-695-7100 CF	130	0	27	51	3
283-696-XXXX ESG	1,416	0	292	547	27
283-697-XXXX HOME	2,234	0	459	862	43
Housing Commissn	28,827	0	5,552	10,415	523
Community Action	185,876	0	34,582	64,873	3,259
CCF IHC ASO	30,847	0	5,406	10,141	0
CCF IHC CP	262,423	0	44,329	83,158	0
CCF JD Juve Det	361,289	23,858	56,222	105,469	0
CCF JD Fac Mgmt	17,953	0	3,244	6,085	153
Veteran's Millage	39,417	0	7,028	13,184	662
SP Comm. Correct	10,189	0	1,622	3,042	0
SP Ag Preservation	2,920	0	541	1,014	51
DPW Admin & Fin	78,652	23,858	24,867	0	0
Risk Managment	2,920	0	541	1,014	51
Non Allocated	3,452	0	0	0	0
Direct Bill	0	0	0	0	0
Total	9,436,364	939,687	1,241,247	1,993,341	23,652

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Information Technology

Receiving Department	File Serv Sheri	File Serv Justi	Special Applic	Justice System	Helpdesk Supt
Fiscal Services 101-191	0	0	11,984	0	15,267
Administrator 101-172	0	0	10,744	0	13,687
Human Resources	0	0	8,265	0	10,529
Purchasing 101-233	0	0	3,306	0	4,212
Treasurer 101-253	0	0	6,199	0	7,897
Facilities Mgmt 101-265-2601	0	0	1,653	0	2,106
Building & Grounds	610	0	14,050	4,090	17,899
Central Services	0	0	4,132	0	5,264
Fleet Services	0	0	2,893	0	3,685
Information Technology	0	0	42,564	0	54,223
I.T. Fiscal/HR/Phone System	0	0	0	0	0
Commissioners	0	0	2,614	0	3,394
Circuit Court	0	10,167	95,848	78,508	124,466
Circuit Court Svcs	0	1,802	16,991	13,917	22,064
District Court	0	3,142	29,626	24,266	38,471
Probate Court	0	1,478	13,941	11,419	18,104
Cir Ct Referee	0	924	9,585	7,137	12,447
Probation CC	0	139	1,307	1,070	1,697
F.O.C - I.T.	0	6,885	64,915	53,171	84,297
Elections	0	0	871	0	1,131
County Clerk	0	0	6,971	0	9,052
Concealed Pistol	0	0	436	0	566
Clerk Circuit Ct	0	1,571	14,813	12,133	19,236
Equalization	0	0	16,991	0	22,064
Prosecutor	0	3,188	30,061	24,623	39,037
Pros Atty CRP-DP	0	1,063	10,020	8,208	13,012
Pros Atty IV-E	0	370	3,485	2,855	4,526
Pros Atty CVR	0	693	6,535	5,353	8,486
Reg of Deeds	0	0	4,357	0	5,657
Co-op Extension	0	0	1,307	0	1,697
Drain Commissioner	0	0	3,485	0	4,526
Sheriff	13,184	0	109,795	89,216	142,576
SRO 279-301-3027	680	0	5,664	4,639	7,355
CP 279-301-3030	52	0	436	357	566
CP 279-301-3031	52	0	436	357	566
CP 279-301-3032	52	0	436	357	566
CP 279-301-3033	105	0	871	714	1,131
Emergency Mgmt	261	0	2,178	1,784	2,829
Marine	105	0	871	714	1,131
Twp Law Enf	2,145	0	17,863	14,631	23,196
Twp Law Enf EP	680	0	5,664	4,639	7,355
Twp Law Enf CS	52	0	436	357	566
2nd Road Patrol	157	0	1,307	1,070	1,697
E-911	0	0	16,556	0	21,499
Jail	11,717	0	97,591	79,935	126,729
RC Inmate Crew	52	0	436	357	566
Animal Control	314	0	2,614	1,427	3,394
Medical Examiner	0	0	0	0	0
Parks & Rec	0	0	17,427	0	22,630
Health	0	0	0	0	0
H-COVID	0	0	0	0	0
H-Animal Shelter	0	0	0	0	0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Information Technology

Receiving Department	File Serv Sheri	File Serv Justi	Special Applic	Justice System	Helpdesk Supt
Lodging Tax	0	0	436	0	566
ROD Automation	0	0	3,921	0	5,092
Sh Narcotics Shr	52	0	436	357	566
283-694 CDBG Admin	0	0	815	0	1,058
283-691 HOME	0	0	30	0	39
283-694 CDBG HR	0	0	531	0	690
283-694-CDBG CF	0	0	1,337	0	1,737
283-695 6950 COC	0	0	30	0	39
283-695 6951 COC	0	0	9	0	11
283-695-7100 CF	0	0	22	0	28
283-696-XXXX ESG	0	0	235	0	305
283-697-XXXX HOME	0	0	370	0	481
Housing Commissn	0	0	4,474	0	5,810
Community Action	0	0	27,870	0	36,191
CCF IHC ASO	0	462	4,357	3,568	5,657
CCF IHC CP	0	3,789	35,725	29,262	46,392
CCF JD Juve Det	0	4,805	45,310	37,113	58,839
CCF JD Fac Mgmt	0	139	2,614	1,070	3,394
Veteran's Millage	0	0	5,664	0	7,355
SP Comm. Correct	0	139	1,307	1,070	1,697
SP Ag Preservation	0	0	436	0	566
DPW Admin & Fin	0	0	0	0	0
Risk Managment	0	0	436	0	566
Non Allocated	0	0	0	0	0
Direct Bill	0	0	0	0	0
Total	30,271	40,754	856,888	519,744	1,110,131

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Information Technology

Receiving Department	Financial/HR	Phone System	Web Page Mgmt	Web Page PDF	Web Page Appl.
Fiscal Services 101-191	0	0	846	913	0
Administrator 101-172	0	0	4,539	566	0
Human Resources	0	0	1,539	227	0
Purchasing 101-233	0	0	231	83	57,276
Treasurer 101-253	0	0	1,077	79	1,631
Facilities Mgmt 101-265-2601	0	0	77	0	0
Building & Grounds	0	0	0	0	0
Central Services	0	0	77	0	0
Fleet Services	0	0	77	0	0
Information Technology	0	0	77	9	20,223
I.T. Fiscal/HR/Phone System	1,572,546	235,646	0	0	0
Commissioners	0	0	11,156	3,801	36,439
Circuit Court	0	0	2,924	797	27,653
Circuit Court Svcs	0	0	0	0	0
District Court	0	0	1,616	14	695
Probate Court	0	0	4,693	681	27,572
Cir Ct Referee	0	0	0	0	0
Probation CC	0	0	0	0	0
F.O.C - I.T.	0	0	1,616	723	0
Elections	0	0	18,850	445	8,125
County Clerk	0	0	1,770	139	6,493
Concealed Pistol	0	0	0	0	0
Clerk Circuit Ct	0	0	616	56	17,073
Equalization	0	0	539	797	97
Prosecutor	0	0	385	79	65
Pros Atty CRP-DP	0	0	0	0	0
Pros Atty IV-E	0	0	0	0	0
Pros Atty CVR	0	0	0	0	0
Reg of Deeds	0	0	0	0	0
Co-op Extension	0	0	77	0	0
Drain Commissioner	0	0	1,154	2,823	0
Sheriff	0	0	5,540	515	9,417
SRO 279-301-3027	0	0	0	0	0
CP 279-301-3030	0	0	0	0	0
CP 279-301-3031	0	0	0	0	0
CP 279-301-3032	0	0	0	0	0
CP 279-301-3033	0	0	0	0	0
Emergency Mgmt	0	0	1,000	79	0
Marine	0	0	0	0	0
Twp Law Enf	0	0	0	0	0
Twp Law Enf EP	0	0	0	0	0
Twp Law Enf CS	0	0	0	0	0
2nd Road Patrol	0	0	0	0	0
E-911	0	0	0	0	0
Jail	0	0	0	0	0
RC Inmate Crew	0	0	0	0	0
Animal Control	0	0	0	0	0
Medical Examiner	0	0	0	0	0
Parks & Rec	0	0	77	0	0
Health	0	0	15,849	1,071	0
H-COVID	0	0	0	0	9,094
H-Animal Shelter	0	0	0	0	12,954

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Information Technology**

Receiving Department	Financial/HR	Phone System	Web Page Mgmt	Web Page PDF	Web Page Appl.
Lodging Tax	0	0	0	0	0
ROD Automation	0	0	1,000	19	0
Sh Narcotics Shr	0	0	0	0	0
283-694 CDBG Admin	0	0	77	37	0
283-691 HOME	0	0	0	0	0
283-694 CDBG HR	0	0	0	19	0
283-694-CDBG CF	0	0	77	56	0
283-695 6950 COC	0	0	0	0	0
283-695 6951 COC	0	0	0	0	0
283-695-7100 CF	0	0	0	0	0
283-696-XXXX ESG	0	0	0	9	0
283-697-XXXX HOME	0	0	0	19	0
Housing Commissn	0	0	308	176	0
Community Action	0	0	1,847	936	0
CCF IHC ASO	0	0	0	0	0
CCF IHC CP	0	0	0	0	0
CCF JD Juve Det	0	0	1,077	42	0
CCF JD Fac Mgmt	0	0	0	0	0
Veteran's Millage	0	0	1,154	1,233	0
SP Comm. Correct	0	0	616	70	0
SP Ag Preservation	0	0	0	0	0
DPW Admin & Fin	0	0	3,924	783	7,333
Risk Managment	0	0	0	0	0
Non Allocated	0	0	0	0	0
Direct Bill	0	0	0	0	0
Total	1,572,546	235,646	86,478	17,296	242,138

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Information Technology**

Receiving Department	Office 365
Fiscal Services 101-191	7,531
Administrator 101-172	5,648
Human Resources	5,335
Purchasing 101-233	2,824
Treasurer 101-253	3,766
Facilities Mgmt 101-265-2601	1,255
Building & Grounds	10,669
Central Services	2,197
Fleet Services	1,255
Information Technology	14,435
I.T. Fiscal/HR/Phone System	0
Commissioners	7,531
Circuit Court	31,066
Circuit Court Svcs	9,728
District Court	10,669
Probate Court	9,100
Cir Ct Referee	4,707
Probation CC	0
F.O.C - I.T.	31,379
Elections	941
County Clerk	2,510
Concealed Pistol	314
Clerk Circuit Ct	8,159
Equalization	5,335
Prosecutor	19,455
Pros Atty CRP-DP	4,393
Pros Atty IV-E	2,197
Pros Atty CVR	2,510
Reg of Deeds	2,510
Co-op Extension	314
Drain Commissioner	1,569
Sheriff	58,993
SRO 279-301-3027	4,393
CP 279-301-3030	314
CP 279-301-3031	314
CP 279-301-3032	314
CP 279-301-3033	628
Emergency Mgmt	628
Marine	2,824
Twp Law Enf	12,552
Twp Law Enf EP	4,079
Twp Law Enf CS	314
2nd Road Patrol	628
E-911	19,769
Jail	102,924
RC Inmate Crew	314
Animal Control	1,255
Medical Examiner	941
Parks & Rec	9,414
Health	0
H-COVID	0
H-Animal Shelter	0

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department Information Technology**

Receiving Department	Office 365
Lodging Tax	314
ROD Automation	0
Sh Narcotics Shr	314
283-694 CDBG Admin	1,569
283-691 HOME	0
283-694 CDBG HR	0
283-694-CDBG CF	0
283-695 6950 COC	0
283-695 6951 COC	0
283-695-7100 CF	0
283-696-XXXX ESG	0
283-697-XXXX HOME	0
Housing Commissn	1,569
Community Action	16,317
CCF IHC ASO	1,255
CCF IHC CP	19,769
CCF JD Juve Det	28,555
CCF JD Fac Mgmt	1,255
Veteran's Millage	3,138
SP Comm. Correct	628
SP Ag Preservation	314
DPW Admin & Fin	17,886
Risk Managment	314
Non Allocated	3,452
 Direct Bill	 0
 Total	 <u>526,546</u>

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department I.T. Fiscal/HR/Phone System

This schedule has been created to make a clear distinction of Information Technology Department costs associated with the accounting & human resource financial system and the PBX telephone system.

The purpose of this schedule is to separate I.T support associated with major functions that are not considered traditional desktop I.T. support. This was necessary because traditional I.T. costs are required to be split from other indirect costs for reporting purposes of certain grants. The costs identified in this schedule include allocations from the Equipment Use and Information Technology schedules.

Incoming costs have been categorized into the following activities.

- **Accounting** - Related incoming Data Processing costs are distributed to all County departments based on the total number of postings of general ledger accounting transactions.
- **Payroll** - Related incoming Data Processing costs are distributed to all County departments based on the number of FTE employees by benefiting department.
- **Telephone System** - The function was created to allocate the costs incurred in the I.T. department associated with providing support of the telephone system. The basis of allocation is the number of RingCentral lines by department.

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department I.T. Fiscal/HR/Phone System

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Inbound Costs:				
Equipment Depreciation	26,968		26,968	
Information Technology	1,764,209	43,983	1,808,192	
Total Allocated Additions:	<u>1,791,177</u>	<u>43,983</u>	1,835,160	1,835,160
Total To Be Allocated:	<u>1,791,177</u>	<u>43,983</u>		<u>1,835,160</u>

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department I.T. Fiscal/HR/Phone System

	Total	G&A	Accounting	Payroll	Telephone Supt
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	0				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	0	0	0	0	0
Allocation Step 1					
Inbound - Equipment Depreciation: Equipment Depr	26,968	0	0	0	26,968
Inbound - Information Technology: Financial/HR	1,541,368	0	770,684	770,684	0
Inbound - Information Technology: Phone System	222,841	0	0	0	222,841
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,791,177	0	770,684	770,684	249,809
Allocation Step 2					
Inbound - Information Technology: Financial/HR	31,178	0	15,589	15,590	0
Inbound - Information Technology: Phone System	12,805	0	0	0	12,805
2nd Allocation	43,983	0	15,589	15,590	12,805
Total For I.T. Fiscal/HR/Phone System					
Schedule .3 Total	1,835,160	0	786,272	786,274	262,614

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department I.T. Fiscal/HR/Phone System

Activity - Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	1,377	0.311609	2,402		2,402		2,402
Administrator 101-172	2,874	0.650373	5,012		5,012		5,012
Human Resources	1,843	0.417063	3,214		3,214		3,214
Purchasing 101-233	826	0.186920	1,441		1,441		1,441
Treasurer 101-253	3,273	0.740665	5,708		5,708		5,708
Facilities Mgmt 101-265-2601	1,819	0.411632	3,172		3,172		3,172
Building & Grounds	12,096	2.737271	21,096		21,096		21,096
Central Services	1,940	0.439013	3,383		3,383		3,383
Fleet Services	2,499	0.565513	4,358		4,358		4,358
Information Technology	7,831	1.772120	13,657		13,657		13,657
Commissioners	1,384	0.313193	2,414		2,414	53	2,467
Circuit Court	37,685	8.527947	65,724		65,724	1,449	67,172
Circuit Court Svcs	1,639	0.370898	2,858		2,858	63	2,921
District Court	2,835	0.641548	4,944		4,944	109	5,053
Law Library	31	0.007015	54		54	1	55
Probate Court	4,416	0.999321	7,702		7,702	170	7,871
Cir Ct Referee	706	0.159765	1,231		1,231	27	1,258
Probation CC	246	0.055669	429		429	9	438
F.O.C.	4,571	1.034397	7,972		7,972	176	8,148
Elections	751	0.169948	1,310		1,310	29	1,339
COMIT	15	0.003394	26		26	1	27
County Clerk	2,214	0.501018	3,861		3,861	85	3,946
Concealed Pistol	984	0.222675	1,716		1,716	38	1,754
Clerk Circuit Ct	1,781	0.403032	3,106		3,106	68	3,175
Equalization	1,475	0.333786	2,572		2,572	57	2,629
Prosecutor	7,105	1.607830	12,391		12,391	273	12,664
Pros Atty CRP	1,959	0.443313	3,417		3,417	75	3,492
Pros Atty IV-E	865	0.195746	1,509		1,509	33	1,542
Pros Atty CVR	1,138	0.257524	1,985		1,985	44	2,028
Reg of Deeds	1,981	0.448291	3,455		3,455	76	3,531
Co-op Extension	614	0.138945	1,071		1,071	24	1,094
KCH Boiler Plant	1,286	0.291016	2,243		2,243	49	2,292
Drain Commissioner	1,223	0.276759	2,133		2,133	47	2,180
Sheriff	12,434	2.813759	21,685		21,685	478	22,163
SRO 279-301-3027	1,678	0.379724	2,926		2,926	65	2,991
CP 279-301-3030	547	0.123784	954		954	21	975
CP 279-301-3031	523	0.118353	912		912	20	932
CP 279-301-3032	572	0.129441	998		998	22	1,020
CP 279-301-3033	633	0.143245	1,104		1,104	24	1,128
Traffic & Safety	40	0.009052	70		70	2	71
Emergency Mgmt	1,028	0.232632	1,793		1,793	40	1,832
Marine	591	0.133741	1,031		1,031	23	1,053
Twp Law Enf	1,848	0.418194	3,223		3,223	71	3,294
Twp Law Enf EP	1,122	0.253904	1,957		1,957	43	2,000
Twp Law Enf CS	603	0.136456	1,052		1,052	23	1,075
2nd Road Patrol	927	0.209776	1,617		1,617	36	1,652
E-911	2,234	0.505544	3,896		3,896	86	3,982
Dispatch 261-325	1,487	0.336501	2,593		2,593	57	2,651
Jail	11,289	2.554650	19,688		19,688	434	20,122
MDOT Road Crew	230	0.052048	401		401	9	410
RC Inmate Crew	718	0.162480	1,252		1,252	28	1,280
DPW Corr Deputies	17	0.003847	30		30	1	30

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department I.T. Fiscal/HR/Phone System

Activity - Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Animal Control	470	0.106359	820		820	18	838
Health Prev Prog	153	0.034623	267		267	6	273
Medical Examiner	1,007	0.227880	1,756		1,756	39	1,795
Mental Health	12	0.002716	21		21	0	21
Human Services	772	0.174700	1,346		1,346	30	1,376
Guardianship	4,014	0.908350	7,001		7,001	154	7,155
Zoo	17	0.003847	30		30	1	30
Fire Prevention	365	0.082598	637		637	14	651
Parks & Rec	27,719	6.272686	48,343		48,343	1,066	49,408
Health	72,364	16.375652	126,204		126,204	2,782	128,986
H-COVID	6,050	1.369088	10,551		10,551	233	10,784
H-Animal Shelter	3,480	0.787508	6,069		6,069	134	6,203
Lodging Tax	1,963	0.444218	3,424		3,424	75	3,499
Early Childhood Mil	761	0.172211	1,327		1,327	29	1,356
Corr/Det Fac.	541	0.122426	944		944	21	964
Senior Millage	845	0.191220	1,474		1,474	32	1,506
ID 251-284	1,461	0.330618	2,548		2,548	56	2,604
ID 260-283	3,705	0.838425	6,462		6,462	142	6,604
ID 260-284	837	0.189409	1,460		1,460	32	1,492
ID 260-286	471	0.106585	821		821	18	840
ROD Automation	1,551	0.350984	2,705		2,705	60	2,765
Zoo/Museum Millage	1,144	0.258882	1,995		1,995	44	2,039
Sh Narcotics Shr	897	0.202987	1,564		1,564	34	1,599
Sh Narcotics Fed	26	0.005884	45		45	1	46
283-694 CDBG Admin	611	0.138267	1,066		1,066	23	1,089
283-691 HOME	257	0.058158	448		448	10	458
283-694 CDBG HR	549	0.124236	957		957	21	979
283-694 CDBG LGA	243	0.054990	424		424	9	433
283-694-CDBG CF	873	0.197556	1,523		1,523	34	1,556
283-695 6950 COC	242	0.054764	422		422	9	431
283-695 6951 COC	239	0.054085	417		417	9	426
283-695-7100 CF	427	0.096628	745		745	16	761
283-696-XXXX ESG	879	0.198914	1,533		1,533	34	1,567
283-697-XXXX HOME	632	0.143019	1,102		1,102	24	1,127
Housing Commissn	22,843	5.169269	39,839		39,839	878	40,717
Community Action	27,378	6.195519	47,748		47,748	1,052	48,800
CC Juve AD	49	0.011088	85		85	2	87
CC Milk Meal	569	0.128762	992		992	22	1,014
CCF State Inst.	37	0.008373	65		65	1	66
CCF IHC ASO	937	0.212039	1,634		1,634	36	1,670
CCF IHC CP	6,423	1.453496	11,202		11,202	247	11,449
CCF IHC YDIP	88	0.019914	153		153	3	157
CCF IHC CASA	93	0.021045	162		162	4	166
CCF IC ICP	632	0.143019	1,102		1,102	24	1,127
CCF IC ICPO	172	0.038923	300		300	7	307
CCF FFC FFCP	278	0.062910	485		485	11	496
CCF FFC FFCPO	401	0.090745	699		699	15	715
CCF FFC FFCPPRC	296	0.066983	516		516	11	528
CCF JD Juve Det	3,587	0.811722	6,256		6,256	138	6,394
CCF JD Fac Mgmt	2,198	0.497398	3,833		3,833	85	3,918
CCF DHHS	476	0.107717	830		830	18	848
Veteran's Millage	3,282	0.742702	5,724		5,724	126	5,850

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department I.T. Fiscal/HR/Phone System**

Activity - Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
SP Comm. Correct	1,154	0.261145	2,013		2,013	44	2,057
SP Remonum.	101	0.022856	176		176	4	180
SP Ag Preservation	317	0.071736	553		553	12	565
KCBA Debt Service	134	0.030324	234		234	5	239
DPW Resource Rec	815	0.184431	1,421		1,421	31	1,453
DPW Act 451	33	0.007468	58		58	1	59
DPW Admin & Fin	1,836	0.415479	3,202		3,202	71	3,273
DPW NK Landfill	1,703	0.385381	2,970		2,970	65	3,036
DPW LTE	108	0.024440	188		188	4	193
DPW SK Landfill	4,965	1.123557	8,659		8,659	191	8,850
DPW WTE	4,038	0.913781	7,042		7,042	155	7,198
DPW Mat. Recycle	4,720	1.068115	8,232		8,232	181	8,413
DPW NK Transfer	4,376	0.990269	7,632		7,632	168	7,800
DPW Sparta LF	669	0.151392	1,167		1,167	26	1,192
DPW Kentwood LF	1,429	0.323376	2,492		2,492	55	2,547
DPW Ordinance	273	0.061779	476		476	10	487
DPW HHW	1,623	0.367278	2,831		2,831	62	2,893
Deliquent Tax	4,871	1.102286	8,495		8,495	187	8,682
Motor Pool	484	0.109527	844		844	19	863
Office Equipment	451	0.102059	787		787	17	804
Risk Managment	2,566	0.580674	4,475		4,475	99	4,574
Drain Revolving	7,211	1.631817	12,576		12,576	277	12,853
Lake Level Revol	560	0.126726	977		977	22	998
Drain Debt Serv	134	0.030324	234		234	5	239
Coronavirus Relief Fund	2,404	0.544014	4,193		4,193	92	4,285
CERA Payments	36,605	8.283548	63,840		63,840	1,407	65,247
Non Allocated	1,201	0.271781	2,095		2,095	46	2,141
Schedule .4 Total for Accounting	441,900	100.000000	770,684		770,684	15,589	786,272

Allocation Basis: Total accounting transactions by department
Allocation Source: Detail transaction report

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department I.T. Fiscal/HR/Phone System

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	17.10	0.981642	7,565		7,565		7,565
Administrator 101-172	14.28	0.819757	6,318		6,318		6,318
Human Resources	14.34	0.823201	6,344		6,344		6,344
Purchasing 101-233	6.04	0.346732	2,672		2,672		2,672
Treasurer 101-253	11.89	0.682557	5,260		5,260		5,260
Facilities Mgmt 101-265-2601	3.05	0.175088	1,349		1,349		1,349
Building & Grounds	46.00	2.640673	20,351		20,351		20,351
Central Services	6.95	0.398971	3,075		3,075		3,075
Fleet Services	4.03	0.231346	1,783		1,783		1,783
Information Technology	34.37	1.973042	15,206		15,206		15,206
Commissioners	22.86	1.312300	10,114		10,114	225	10,339
Circuit Court	87.65	5.031631	38,778		38,778	863	39,641
Circuit Court Svcs	22.13	1.270393	9,791		9,791	218	10,009
District Court	31.32	1.797954	13,857		13,857	308	14,165
Probate Court	16.40	0.941457	7,256		7,256	161	7,417
Cir Ct Referee	14.82	0.850756	6,557		6,557	146	6,703
F.O.C.	94.01	5.396732	41,592		41,592	925	42,517
Elections	2.04	0.117108	903		903	20	923
County Clerk	7.57	0.434563	3,349		3,349	75	3,424
Concealed Pistol	1.00	0.057406	442		442	10	452
Clerk Circuit Ct	23.22	1.332966	10,273		10,273	229	10,501
Equalization	14.16	0.812868	6,265		6,265	139	6,404
Prosecutor	39.79	2.284182	17,604		17,604	392	17,995
Pros Atty CRP	17.77	1.020104	7,862		7,862	175	8,037
Pros Atty IV-E	7.88	0.452359	3,486		3,486	78	3,564
Pros Atty CVR	9.54	0.547653	4,221		4,221	94	4,315
Reg of Deeds	5.44	0.312288	2,407		2,407	54	2,460
Co-op Extension	1.00	0.057406	442		442	10	452
KCH Boiler Plant	0.05	0.002870	22		22	0	23
Drain Commissioner	4.60	0.264067	2,035		2,035	45	2,080
Sheriff	166.06	9.532830	73,468		73,468	1,634	75,102
SRO 279-301-3027	13.82	0.793350	6,114		6,114	136	6,250
CP 279-301-3030	1.00	0.057406	442		442	10	452
CP 279-301-3031	1.00	0.057406	442		442	10	452
CP 279-301-3032	1.00	0.057406	442		442	10	452
CP 279-301-3033	1.67	0.095868	739		739	16	755
Emergency Mgmt	1.39	0.079794	615		615	14	629
Marine	1.89	0.108497	836		836	19	855
Twp Law Enf	40.60	2.330681	17,962		17,962	400	18,362
Twp Law Enf EP	12.97	0.744555	5,738		5,738	128	5,866
Twp Law Enf CS	1.00	0.057406	442		442	10	452
2nd Road Patrol	2.89	0.165903	1,279		1,279	28	1,307
E-911	61.82	3.548835	27,350		27,350	608	27,959
Jail	278.23	15.972058	123,094		123,094	2,739	125,833
RC Inmate Crew	1.00	0.057406	442		442	10	452
Animal Control	3.24	0.185995	1,433		1,433	32	1,465
Medical Examiner	3.59	0.206087	1,588		1,588	35	1,624
Human Services	3.00	0.172218	1,327		1,327	30	1,357
Parks & Rec	62.42	3.583279	27,616		27,616	614	28,230
Health	220.68	12.668343	97,633		97,633	2,172	99,805
H-COVID	6.10	0.350176	2,699		2,699	60	2,759
H-Animal Shelter	21.04	1.207821	9,309		9,309	207	9,516

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department I.T. Fiscal/HR/Phone System

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Lodging Tax	1.00	0.057406	442		442	10	452
ID 251-284	1.44	0.082665	637		637	14	651
ID 260-283	0.77	0.044203	341		341	8	348
ID 260-284	3.13	0.179681	1,385		1,385	31	1,416
ID 260-286	0.17	0.009759	75		75	2	77
ROD Automation	1.25	0.071757	553		553	12	565
Sh Narcotics Shr	1.00	0.057406	442		442	10	452
283-694 CDBG Admin	0.77	0.044203	341		341	8	348
283-691 HOME	0.03	0.001722	13		13	0	14
283-694 CDBG HR	0.50	0.028703	221		221	5	226
283-694-CDBG CF	1.26	0.072331	557		557	12	570
283-695 6950 COC	0.03	0.001722	13		13	0	14
283-695 6951 COC	0.01	0.000574	4		4	0	5
283-695-7100 CF	0.02	0.001148	9		9	0	9
283-696-XXXX ESG	0.22	0.012629	97		97	2	99
283-697-XXXX HOME	0.35	0.020092	155		155	3	158
Housing Commissn	4.22	0.242253	1,867		1,867	42	1,909
Community Action	26.98	1.548812	11,936		11,936	266	12,202
CCF IHC ASO	4.98	0.285882	2,203		2,203	49	2,252
CCF IHC CP	56.73	3.256639	25,098		25,098	558	25,657
CCF JD Juve Det	72.41	4.156764	32,036		32,036	713	32,748
CCF JD Fac Mgmt	4.92	0.282437	2,177		2,177	48	2,225
Veteran's Millage	8.25	0.473599	3,650		3,650	81	3,731
SP Comm. Correct	2.00	0.114812	885		885	20	905
SP Ag Preservation	0.50	0.028703	221		221	5	226
DPW Resource Rec	1.45	0.083239	642		642	14	656
DPW Admin & Fin	8.46	0.485654	3,743		3,743	83	3,826
DPW NK Landfill	1.47	0.084387	650		650	14	665
DPW SK Landfill	14.20	0.815164	6,282		6,282	140	6,422
DPW WTE	6.30	0.361657	2,787		2,787	62	2,849
DPW Mat. Recycle	12.13	0.696334	5,367		5,367	119	5,486
DPW NK Transfer	7.96	0.456951	3,522		3,522	78	3,600
DPW Sparta LF	0.49	0.028129	217		217	5	222
DPW Kentwood LF	1.47	0.084387	650		650	14	665
DPW HHW	2.16	0.123997	956		956	21	977
Risk Managment	1.00	0.057406	442		442	10	452
Coronavirus Relief Fund	4.24	0.243401	1,876		1,876	42	1,918
Schedule .4 Total for Payroll	1,741.98	100.000000	770,684		770,684	15,590	786,274

Allocation Basis: Average number of FTE employees by department
Allocation Source: Employee summary report

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department I.T. Fiscal/HR/Phone System

Activity - Telephone Supt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	32.0	1.410313	3,523		3,523		3,523
Administrator 101-172	33.0	1.454385	3,633		3,633		3,633
Human Resources	22.0	0.969590	2,422		2,422		2,422
Purchasing 101-233	12.0	0.528867	1,321		1,321		1,321
Treasurer 101-253	16.0	0.705156	1,762		1,762		1,762
Facilities Mgmt 101-265-2601	3.0	0.132217	330		330		330
Building & Grounds	32.0	1.410313	3,523		3,523		3,523
Central Services	9.0	0.396651	991		991		991
Fleet Services	3.0	0.132217	330		330		330
Information Technology	51.0	2.247686	5,615		5,615		5,615
Commissioners	24.0	1.057735	2,642		2,642	149	2,792
Circuit Court	251.0	11.062142	27,634		27,634	1,563	29,197
Circuit Court Svcs	25.0	1.101807	2,752		2,752	156	2,908
District Court	55.0	2.423975	6,055		6,055	343	6,398
Probate Court	33.0	1.454385	3,633		3,633	206	3,839
F.O.C.	136.0	5.993830	14,973		14,973	847	15,820
County Clerk	19.0	0.837373	2,092		2,092	118	2,210
Clerk Circuit Ct	28.0	1.234024	3,083		3,083	174	3,257
Equalization	16.0	0.705156	1,762		1,762	100	1,861
Prosecutor	64.0	2.820626	7,046		7,046	399	7,445
Pros Atty CRP	22.0	0.969590	2,422		2,422	137	2,559
Pros Atty IV-E	6.0	0.264434	661		661	37	698
Pros Atty CVR	23.0	1.013662	2,532		2,532	143	2,675
Reg of Deeds	10.0	0.440723	1,101		1,101	62	1,163
Co-op Extension	33.0	1.454385	3,633		3,633	206	3,839
Drain Commissioner	7.0	0.308506	771		771	44	814
Sheriff	350.0	15.425299	38,534		38,534	2,180	40,714
SRO 279-301-3027	14.0	0.617012	1,541		1,541	87	1,629
CP 279-301-3030	1.0	0.044072	110		110	6	116
CP 279-301-3031	1.0	0.044072	110		110	6	116
CP 279-301-3032	1.0	0.044072	110		110	6	116
CP 279-301-3033	2.0	0.088145	220		220	12	233
Emergency Mgmt	2.0	0.088145	220		220	12	233
Marine	2.0	0.088145	220		220	12	233
Twp Law Enf	41.0	1.806963	4,514		4,514	255	4,769
Twp Law Enf EP	13.0	0.572940	1,431		1,431	81	1,512
Twp Law Enf CS	1.0	0.044072	110		110	6	116
2nd Road Patrol	3.0	0.132217	330		330	19	349
E-911	7.0	0.308506	771		771	44	814
Jail	173.0	7.624504	19,047		19,047	1,077	20,124
RC Inmate Crew	1.0	0.044072	110		110	6	116
Animal Control	4.0	0.176289	440		440	25	465
Medical Examiner	2.0	0.088145	220		220	12	233
Parks & Rec	25.0	1.101807	2,752		2,752	156	2,908
Health	251.0	11.062142	27,634		27,634	1,563	29,197
H-Animal Shelter	16.0	0.705156	1,762		1,762	100	1,861
ROD Automation	2.0	0.088145	220		220	12	233
283-694 CDBG Admin	1.5	0.066108	165		165	9	175
283-691 HOME	0.1	0.004407	11		11	1	12
283-694 CDBG HR	0.8	0.035258	88		88	5	93
283-695 6950 COC	0.1	0.004407	11		11	1	12
283-696-XXXX ESG	0.4	0.017629	44		44	3	47

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department I.T. Fiscal/HR/Phone System

Activity - Telephone Supt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Housing Commissn	7.3	0.321728	804		804	45	849
Community Action	37.8	1.665932	4,162		4,162	235	4,397
CCF IHC ASO	3.0	0.132217	330		330	19	349
CCF IHC CP	33.0	1.454385	3,633		3,633	206	3,839
CCF JD Juve Det	43.0	1.895108	4,734		4,734	268	5,002
Veteran's Millage	16.0	0.705156	1,762		1,762	100	1,861
SP Comm. Correct	5.0	0.220361	550		550	31	582
DPW Resource Rec	11.0	0.484795	1,211		1,211	69	1,280
DPW Admin & Fin	9.0	0.396651	991		991	56	1,047
DPW SK Landfill	5.0	0.220361	550		550	31	582
DPW WTE	6.0	0.264434	661		661	37	698
DPW Mat. Recycle	5.0	0.220361	550		550	31	582
DPW NK Transfer	2.0	0.088145	220		220	12	233
DPW Kentwood LF	3.0	0.132217	330		330	19	349
DPW HHW	1.0	0.044072	110		110	6	116
Non Allocated	202.0	8.902600	22,239		22,239	1,258	23,498
Schedule .4 Total for Telephone Supt	2,269.0	100.000000	249,809		249,809	12,805	262,614

Allocation Basis: Number of telephone lines by department
Allocation Source: Monthly chargeback summary

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department I.T. Fiscal/HR/Phone System

Receiving Department	Total	Accounting	Payroll	Telephone Supt
Fiscal Services 101-191	13,490	2,402	7,565	3,523
Administrator 101-172	14,963	5,012	6,318	3,633
Human Resources	11,981	3,214	6,344	2,422
Purchasing 101-233	5,434	1,441	2,672	1,321
Treasurer 101-253	12,730	5,708	5,260	1,762
Facilities Mgmt 101-265-2601	4,852	3,172	1,349	330
Building & Grounds	44,970	21,096	20,351	3,523
Central Services	7,449	3,383	3,075	991
Fleet Services	6,472	4,358	1,783	330
Information Technology	34,478	13,657	15,206	5,615
Commissioners	15,597	2,467	10,339	2,792
Circuit Court	136,010	67,172	39,641	29,197
Circuit Court Svcs	15,838	2,921	10,009	2,908
District Court	25,616	5,053	14,165	6,398
Law Library	55	55	0	0
Probate Court	19,127	7,871	7,417	3,839
Cir Ct Referee	7,961	1,258	6,703	0
Probation CC	438	438	0	0
F.O.C.	66,485	8,148	42,517	15,820
Elections	2,261	1,339	923	0
COMIT	27	27	0	0
County Clerk	9,580	3,946	3,424	2,210
Concealed Pistol	2,206	1,754	452	0
Clerk Circuit Ct	16,933	3,175	10,501	3,257
Equalization	10,894	2,629	6,404	1,861
Prosecutor	38,105	12,664	17,995	7,445
Pros Atty CRP	14,088	3,492	8,037	2,559
Pros Atty IV-E	5,804	1,542	3,564	698
Pros Atty CVR	9,018	2,028	4,315	2,675
Reg of Deeds	7,155	3,531	2,460	1,163
Co-op Extension	5,385	1,094	452	3,839
KCH Boiler Plant	2,315	2,292	23	0
Drain Commissioner	5,075	2,180	2,080	814
Sheriff	137,979	22,163	75,102	40,714
SRO 279-301-3027	10,870	2,991	6,250	1,629
CP 279-301-3030	1,544	975	452	116
CP 279-301-3031	1,501	932	452	116
CP 279-301-3032	1,588	1,020	452	116
CP 279-301-3033	2,116	1,128	755	233
Traffic & Safety	71	71	0	0
Emergency Mgmt	2,694	1,832	629	233
Marine	2,141	1,053	855	233
Twp Law Enf	26,425	3,294	18,362	4,769
Twp Law Enf EP	9,378	2,000	5,866	1,512
Twp Law Enf CS	1,643	1,075	452	116
2nd Road Patrol	3,308	1,652	1,307	349
E-911	32,755	3,982	27,959	814
Dispatch 261-325	2,651	2,651	0	0
Jail	166,079	20,122	125,833	20,124
MDOT Road Crew	410	410	0	0
RC Inmate Crew	1,848	1,280	452	116
DPW Corr Deputies	30	30	0	0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department I.T. Fiscal/HR/Phone System

Receiving Department	Total	Accounting	Payroll	Telephone Supt
Animal Control	2,768	838	1,465	465
Health Prev Prog	273	273	0	0
Medical Examiner	3,651	1,795	1,624	233
Mental Health	21	21	0	0
Human Services	2,733	1,376	1,357	0
Guardianship	7,155	7,155	0	0
Zoo	30	30	0	0
Fire Prevention	651	651	0	0
Parks & Rec	80,546	49,408	28,230	2,908
Health	257,989	128,986	99,805	29,197
H-COVID	13,543	10,784	2,759	0
H-Animal Shelter	17,580	6,203	9,516	1,861
Lodging Tax	3,951	3,499	452	0
Early Childhood Mil	1,356	1,356	0	0
Corr/Det Fac.	964	964	0	0
Senior Millage	1,506	1,506	0	0
ID 251-284	3,255	2,604	651	0
ID 260-283	6,952	6,604	348	0
ID 260-284	2,908	1,492	1,416	0
ID 260-286	916	840	77	0
ROD Automation	3,563	2,765	565	233
Zoo/Museum Millage	2,039	2,039	0	0
Sh Narcotics Shr	2,051	1,599	452	0
Sh Narcotics Fed	46	46	0	0
283-694 CDBG Admin	1,612	1,089	348	175
283-691 HOME	483	458	14	12
283-694 CDBG HR	1,298	979	226	93
283-694 CDBG LGA	433	433	0	0
283-694-CDBG CF	2,126	1,556	570	0
283-695 6950 COC	457	431	14	12
283-695 6951 COC	431	426	5	0
283-695-7100 CF	770	761	9	0
283-696-XXXX ESG	1,713	1,567	99	47
283-697-XXXX HOME	1,285	1,127	158	0
Housing Commissn	43,475	40,717	1,909	849
Community Action	65,399	48,800	12,202	4,397
CC Juve AD	87	87	0	0
CC Milk Meal	1,014	1,014	0	0
CCF State Inst.	66	66	0	0
CCF IHC ASO	4,271	1,670	2,252	349
CCF IHC CP	40,944	11,449	25,657	3,839
CCF IHC YDIP	157	157	0	0
CCF IHC CASA	166	166	0	0
CCF IC ICP	1,127	1,127	0	0
CCF IC ICPO	307	307	0	0
CCF FFC FFCP	496	496	0	0
CCF FFC FFCPO	715	715	0	0
CCF FFC FFCPPRC	528	528	0	0
CCF JD Juve Det	44,144	6,394	32,748	5,002
CCF JD Fac Mgmt	6,143	3,918	2,225	0
CCF DHHS	848	848	0	0
Veteran's Millage	11,442	5,850	3,731	1,861

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department I.T. Fiscal/HR/Phone System

Receiving Department	Total	Accounting	Payroll	Telephone Supt
SP Comm. Correct	3,543	2,057	905	582
SP Remonum.	180	180	0	0
SP Ag Preservation	791	565	226	0
KCBA Debt Service	239	239	0	0
DPW Resource Rec	3,388	1,453	656	1,280
DPW Act 451	59	59	0	0
DPW Admin & Fin	8,146	3,273	3,826	1,047
DPW NK Landfill	3,700	3,036	665	0
DPW LTE	193	193	0	0
DPW SK Landfill	15,854	8,850	6,422	582
DPW WTE	10,745	7,198	2,849	698
DPW Mat. Recycle	14,481	8,413	5,486	582
DPW NK Transfer	11,633	7,800	3,600	233
DPW Sparta LF	1,414	1,192	222	0
DPW Kentwood LF	3,561	2,547	665	349
DPW Ordinance	487	487	0	0
DPW HHW	3,986	2,893	977	116
Deliquent Tax	8,682	8,682	0	0
Motor Pool	863	863	0	0
Office Equipment	804	804	0	0
Risk Managment	5,026	4,574	452	0
Drain Revolving	12,853	12,853	0	0
Lake Level Revol	998	998	0	0
Drain Debt Serv	239	239	0	0
Coronavirus Relief Fund	6,203	4,285	1,918	0
CERA Payments	65,247	65,247	0	0
Non Allocated	25,638	2,141	0	23,498
Direct Bill	0	0	0	0
Total	1,835,160	786,272	786,274	262,614

Section D: Supplemental Data

Kent County, Michigan
Internal Service Fund Summary
Based On The Year Ended December 31, 2022

The following pages provide a description of the Internal Service Funds (ISF), balance sheet, income statement, and working capital reserve, which are also included as part of the 2022 annual financial statements.

Working capital reserves - Internal service funds are dependent upon a reasonable level of working capital reserve to operate from one billing cycle to the next. Charges by an internal service activity to provide for the establishment and maintenance of a reasonable level of working capital reserve, in addition to the full recovery of costs, are allowable. A working capital reserve as part of retained earnings of up to 60 days cash expenses for normal operating purposes is considered reasonable. A working capital reserve exceeding 60 days may be approved by the cognizant Federal agency in exceptional cases.

Contributions to a reserve for certain self-insurance programs including workers compensation, unemployment compensation, and severance pay are allowable subject to the following provisions:

(1) The type of coverage and the extent of coverage and the rates and premiums would have been allowed had insurance (including reinsurance) been purchased to cover the risks. However, provision for known or reasonably estimated self-insured liabilities, which do not become payable for more than one year after the provision is made, shall not exceed the discounted present value of the liability. The rate used for discounting the liability must be determined by giving consideration to such factors as the governmental unit's settlement rate for those liabilities and its investment rate of return.

(2) Earnings or investment income on reserves must be credited to those reserves.

(3) Contributions to reserves must be based on sound actuarial principles using historical experience and reasonable assumptions. Reserve levels must be analyzed and updated at least biennially for each major risk being insured and take into account any reinsurance, coinsurance, etc. Reserve levels related to employee-related coverages will normally be limited to the value of claims submitted and adjudicated but not paid, submitted but not adjudicated, and incurred but not submitted. Reserve levels in excess of the amounts based on the above must be identified and justified in the cost allocation plan or indirect cost rate proposal.

(4) Accounting records, actuarial studies, and cost allocations (or billings) must recognize any significant differences due to types of insured risk and losses generated by the various insured activities or agencies of the governmental unit. If individual departments or agencies of the governmental unit experience significantly different levels of claims for a particular risk, those differences are to be recognized by the use of separate allocations or other techniques resulting in an equitable allocation.

(5) Whenever funds are transferred from a self-insurance reserve to other accounts (e.g., general fund), refunds shall be made to the Federal Government for its share of funds transferred, including earned or imputed interest from the date of transfer.

The following information is provided so the County may take the necessary corrective action in order to satisfy the above requirements.

Kent County, Michigan
Internal Service Funds 2 CFR Part 200 Reconciliation
Based On The Fiscal Year Ended December 31, 2022

	Total	Health	Dental
2 CFR Part 200 Fund Balance January 1, 2022	\$ 12,428,159	\$ 9,471,863	\$ 495,520
FY 2022 Fund Increase (Decrease)			
2 CFR Part 200 Revenues:			
Operating Revenues	\$ 29,126,722	\$ 23,420,035	\$ 1,712,542
Non Operating Revenue / (Expenses)	<u>531,758</u>	<u>(22,973)</u>	<u>(3,545)</u>
Revenues per ACFR	\$ 29,658,480	\$ 23,397,062	\$ 1,708,997
<i>Revenue Adjustments:</i>			
	-	-	-
2 CFR Part 200 Revenues	<u>\$ 29,658,480</u>	<u>\$ 23,397,062</u>	<u>\$ 1,708,997</u>
2 CFR Part 200 Expenditures:			
Operating Expenses	\$ 31,298,839	\$ 25,651,216	\$ 1,722,136
Depreciation	<u>234,770</u>	<u>-</u>	<u>-</u>
Expenditures per ACFR	\$ 31,533,609	\$ 25,651,216	\$ 1,722,136
<i>Expenditure Adjustments:</i>			
Indirect Costs	<u>9,624</u>	<u>-</u>	<u>-</u>
2 CFR Part 200 Allowable Expenditures	<u>\$ 31,543,233</u>	<u>\$ 25,651,216</u>	<u>\$ 1,722,136</u>
2 CFR Part 200 Current Year Increase (Decrease)	<u>\$ (1,884,753)</u>	<u>\$ (2,254,154)</u>	<u>\$ (13,139)</u>
2 CFR Part 200 Fund Balance December 31, 2022	<u>\$ 10,543,406</u>	<u>\$ 7,217,709</u>	<u>\$ 482,381</u>
Excessive Balance *			
2 CFR Part 200 Fund Balance	\$ 10,543,406	\$ 7,217,709	\$ 482,381
Less:			
Catastrophic Loss Reserve	\$ (8,821,000)	\$ (5,154,000)	\$ (157,000)
Allowable Reserves - 60 Days	<u>(5,218,077)</u>	<u>(4,275,203)</u>	<u>(287,023)</u>
Adjusted Fund Balance	<u>\$ (3,495,671)</u>	<u>\$ (2,211,494)</u>	<u>\$ 38,358</u>
Fund Transfers:			
Capital Contributions	\$ -	\$ -	\$ -
Transfers In	200,000	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Net Transfers	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ -</u>

* Risk funds (Insurance & Fringe Benefits) require an actuarial analysis to determine if there is excessive fund balance.

If a Non-risk fund has a negative fund balance, there is by definition no excessive fund balance.

60 Day Allowable Reserves are based on total CFR allowable expenditures excluding depr.

Kent County, Michigan
Internal Service Funds 2 CFR Part 200 Reconciliation
Based On The Fiscal Year Ended December 31, 2022

	Unemployment	Property & Liability	Workers' Compensation
2 CFR Part 200 Fund Balance January 1, 2022	\$ 186,921	\$ 658,290	\$ 979,745
FY 2022 Fund Increase (Decrease)			
2 CFR Part 200 Revenues:			
Operating Revenues	\$ 1,229	\$ 2,113,691	\$ 691,311
Non Operating Revenue / (Expenses)	(862)	561,371	(4,116)
Revenues per ACFR	\$ 367	\$ 2,675,062	\$ 687,195
<i>Revenue Adjustments:</i>			
	-	-	-
2 CFR Part 200 Revenues	<u>\$ 367</u>	<u>\$ 2,675,062</u>	<u>\$ 687,195</u>
2 CFR Part 200 Expenditures:			
Operating Expenses	\$ 47,462	\$ 2,785,551	\$ 386,473
Depreciation	-	-	-
Expenditures per ACFR	\$ 47,462	\$ 2,785,551	\$ 386,473
<i>Expenditure Adjustments:</i>			
Indirect Costs	-	-	-
2 CFR Part 200 Allowable Expenditures	<u>\$ 47,462</u>	<u>\$ 2,785,551</u>	<u>\$ 386,473</u>
2 CFR Part 200 Current Year Increase (Decrease)	<u>\$ (47,095)</u>	<u>\$ (110,489)</u>	<u>\$ 300,722</u>
2 CFR Part 200 Fund Balance December 31, 2022	<u>\$ 139,826</u>	<u>\$ 547,801</u>	<u>\$ 1,280,467</u>
Excessive Balance *			
2 CFR Part 200 Fund Balance	\$ 139,826	\$ 547,801	\$ 1,280,467
Less:			
Catastrophic Loss Reserve	\$ (14,000)	\$ (2,518,000)	\$ (786,000)
Allowable Reserves - 60 Days	(7,910)	(464,259)	(64,412)
Adjusted Fund Balance	<u>\$ 117,916</u>	<u>\$ (2,434,458)</u>	<u>\$ 430,055</u>
Fund Transfers:			
Capital Contributions	\$ -	\$ -	\$ -
Transfers In	-	-	-
Transfers Out	-	-	-
Net Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

* Risk funds (Insurance & Fringe Benefits) require an actuarial analysis to determine if there is excessive fund balance.

If a Non-risk fund has a negative fund balance, there is by definition no excessive fund balance.

60 Day Allowable Reserves are based on total CFR allowable expenditures excluding depr.

Kent County, Michigan
Internal Service Funds 2 CFR Part 200 Reconciliation
Based On The Fiscal Year Ended December 31, 2022

	Sick & Accident	Motor Pool	Equipment Pool
2 CFR Part 200 Fund Balance January 1, 2022	\$ 517,198	\$ 146,068	\$ (27,446)
FY 2022 Fund Increase (Decrease)			
2 CFR Part 200 Revenues:			
Operating Revenues	\$ 823,287	\$ 210,907	\$ 153,720
Non Operating Revenue / (Expenses)	<u>(3,514)</u>	<u>3,189</u>	<u>2,208</u>
Revenues per ACFR	\$ 819,773	\$ 214,096	\$ 155,928
<i>Revenue Adjustments:</i>			
	-	-	-
2 CFR Part 200 Revenues	<u>\$ 819,773</u>	<u>\$ 214,096</u>	<u>\$ 155,928</u>
2 CFR Part 200 Expenditures:			
Operating Expenses	\$ 642,349	\$ -	\$ 63,652
Depreciation	<u>-</u>	<u>121,932</u>	<u>112,838</u>
Expenditures per ACFR	\$ 642,349	\$ 121,932	\$ 176,490
<i>Expenditure Adjustments:</i>			
Indirect Costs	<u>-</u>	<u>-</u>	<u>9,624</u>
2 CFR Part 200 Allowable Expenditures	<u>\$ 642,349</u>	<u>\$ 121,932</u>	<u>\$ 186,114</u>
2 CFR Part 200 Current Year Increase (Decrease)	<u>\$ 177,424</u>	<u>\$ 92,164</u>	<u>\$ (30,186)</u>
2 CFR Part 200 Fund Balance December 31, 2022	<u>\$ 694,622</u>	<u>\$ 238,232</u>	<u>\$ (57,632)</u>
Excessive Balance *			
2 CFR Part 200 Fund Balance	\$ 694,622	\$ 238,232	\$ (57,632)
Less:			
Catastrophic Loss Reserve	\$ (192,000)		
Allowable Reserves - 60 Days	<u>(107,058)</u>	<u>-</u>	<u>(12,213)</u>
Adjusted Fund Balance	<u>\$ 395,564</u>	<u>\$ 238,232</u>	<u>\$ (69,845)</u>
Fund Transfers:			
Capital Contributions	\$ -	\$ -	\$ -
Transfers In	-	170,000	30,000
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Net Transfers	<u>\$ -</u>	<u>\$ 170,000</u>	<u>\$ 30,000</u>

* Risk funds (Insurance & Fringe Benefits) require an actuarial analysis to determine if there is excessive fund balance.

If a Non-risk fund has a negative fund balance, there is by definition no excessive fund balance.

60 Day Allowable Reserves are based on total CFR allowable expenditures excluding depr.

Kent County, Michigan
Kent County Community Action (KCCA)
Indirect Costs by Unit
Based on Year Ended December 31, 2022

The following schedule identifies the indirect costs detail by Unit for the Kent County Community Action funds. The total indirect costs for KCCA identified on this schedule reconciles to the amount identified in the summary schedule located in the front of this cost allocation plan.

Kent County, Michigan
KCCA Indirect Costs - 2022

Program	Unit	Grand Total	Carry Forward	Total	Bldg Depr	Fiscal Services	Administrator	H.R.	Purchasing	Treasurer	B&G	Central Serv	Fleet	Info Tech	I.T. Fiscal / HR
CARES Act Supp Admin	1000	30	5	25	-	16	-	-	-	-	-	-	-	-	9
CARES Act Spec Asst	6902	15,953	2,555	13,398	-	7,103	-	-	-	2,568	-	-	-	-	3,727
CARES Act Supp Support	6903	19,564	3,133	16,431	-	3,373	1,749	1,292	1	396	-	248	-	7,736	1,636
Walk for Warmth	6918	857	137	720	-	466	-	-	-	86	-	-	-	-	168
Hispanic Sr Activities	6919	499	80	419	-	299	-	-	7	35	-	-	-	-	78
CAPRRR RA	6929	111	18	93	-	85	-	-	-	3	-	-	-	-	5
KCS	6930	5,611	899	4,712	-	3,127	100	74	12	10	-	14	-	441	934
KCS	6931	14,626	2,342	12,284	-	3,670	836	618	76	143	-	119	1,182	3,699	1,941
CGRS	6932	7,364	1,179	6,185	-	1,379	23	17	72	108	-	3	4,332	101	150
CGRS	6933	15,118	2,421	12,697	-	3,431	1,153	851	2	111	-	164	-	5,099	1,886
CSBG	6935	44,425	7,115	37,310	6,781	4,027	2,497	1,844	373	616	7,306	355	-	11,042	2,469
CSBG	6936	972	156	816	-	306	-	-	-	325	-	-	-	-	185
CSBG	6937	350,866	56,191	294,675	57,406	25,117	19,255	14,222	986	1,152	61,857	2,733	7,786	85,159	19,002
CSBG	6938	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CDBG Admin	6940	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MEAP Admin Reimburse	6953	445	71	374	-	142	-	-	-	180	-	-	-	-	52
MEAP	6954	3,299	528	2,771	-	592	247	183	-	208	-	35	-	1,094	412
MEAP	6955	4,003	641	3,362	-	1,658	-	-	-	797	-	-	-	-	907
MEAPLP	6956	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MEAPLP	6957	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GRICB	6958	1,468	235	1,233	-	295	105	78	-	114	-	15	-	465	161
CRICB	6959	6,987	1,119	5,868	-	3,149	-	-	-	1,076	-	-	-	-	1,643
DOEWX	6961	7,886	1,263	6,623	926	1,105	425	313	-	288	998	60	-	1,877	631
DOEWX	6962	17,609	2,820	14,789	2,784	1,911	882	651	28	419	3,000	125	-	3,901	1,088
DOEWX	6963	1,099	176	923	-	333	-	-	-	387	-	-	-	-	203
DOEWX	6964	1,116	179	937	-	340	-	-	-	390	-	-	-	-	207
DOEWX	6965	3,084	494	2,590	-	429	244	180	-	292	-	35	-	1,077	333
DOEWX	6966	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WXDEFR	6967	783	125	658	-	334	-	-	-	144	-	-	-	-	180
WXDEFR	6968	411	66	345	-	168	-	-	-	84	-	-	-	-	93
LHCDD	6969	2,805	449	2,356	-	971	60	44	-	432	-	9	-	265	575
LIHEAP	6970	5,993	960	5,033	295	933	386	285	-	396	318	55	-	1,708	657
LIHEAP	6971	25,821	4,135	21,686	881	1,845	2,494	1,842	35	431	950	354	-	11,028	1,826
LIHEAP	6972	1,510	242	1,268	-	439	-	-	-	556	-	-	-	-	273
LIHEAP	6973	1,455	233	1,222	-	416	-	-	-	546	-	-	-	-	260
LIHEAP	6974	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LIHEAP	6975	206	33	173	-	29	2	1	-	108	-	-	-	7	26
LIHEAP	6976	60	10	50	-	7	-	-	-	36	-	-	-	-	7
LCA	6977	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LCA	6978	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SRMM	6980	17,416	2,789	14,627	-	2,929	1,433	1,058	79	797	-	204	-	6,338	1,789
SROUT	6982	17,145	2,746	14,399	-	2,382	1,613	1,191	6	95	-	229	-	7,134	1,749
SRTRAN	6984	50,029	8,012	42,017	3,212	3,720	3,681	2,718	270	620	3,461	523	4,609	16,280	2,923
SRWTHR	6986	4,632	742	3,890	-	1,211	307	227	-	-	-	44	-	1,358	743
SRWTHR	6987	1,162	186	976	-	518	-	-	-	249	-	-	-	-	209
MDOTEM	6988	2,022	324	1,698	-	326	-	-	1,156	150	-	-	-	-	66
OAA	6989	9,358	1,499	7,859	-	1,378	780	576	14	524	-	111	-	3,451	1,025
NSIP	6990	1,832	293	1,539	-	348	-	-	53	881	-	-	-	-	257
CEDISC	6991	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TEFAP	6992	35,504	5,686	29,818	1,417	3,910	2,760	2,038	538	1,158	1,527	392	876	12,205	2,997
LSPDTE	6993	95	15	80	-	78	-	-	-	-	-	-	-	-	2
CSFP	6994	9,851	1,578	8,273	411	1,026	787	581	60	459	443	112	75	3,482	837
EFSP	6996	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CCUF	6998	3,734	598	3,136	-	2,178	-	-	-	157	-	-	-	1	800
ITP	6999	4,198	672	3,526	-	623	100	73	87	193	-	14	1,617	440	379
Water CARES Direct	7000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water CARES Admin	7001	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Quarantine CARE Admin	7002	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Quarantine CARE Direct	7003	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CRF Water & Plumbing Admin	7004	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CRF Water & Plumbing Direct	7005	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CRF Migrant/Seasonal Admin	7006	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CRF Migrant/Seasonal Direct	7007	125	20	105	-	79	-	-	-	22	-	-	-	-	4
Resettlement Afghanistan Food /	7008	2,116	339	1,777	-	492	110	81	8	262	-	16	-	488	320
CRF Emerg Svcs Direct	7009	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CRF Digital Divide Direct	7010	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CRF Digital Divide Admin	7011	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Low Income Water Asst.	7014	2,615	419	2,196	-	1,210	-	-	14	336	-	-	-	-	636
Low Income Water Asst.	7015	10,482	1,679	8,803	-	4,922	-	-	-	1,380	-	-	-	-	2,501
KCCA Weatherization	7020	189	30	159	-	154	-	-	-	3	-	-	-	-	2
Grants Carry-Forward	7100	32,471	5,200	27,271	4,712	13,190	-	-	285	1,147	-	-	1,501	-	6,436
Totals		\$ 767,012	\$ 122,837	\$ 644,175	\$ 78,825	\$ 108,169	\$ 42,029	\$ 31,038	\$ 4,162	\$ 20,870	\$ 79,860	\$ 5,969	\$ 21,978	\$ 185,876	\$ 65,399

All Monetary Values are US Dollars



MAXCAP 2023 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

Kent County, Michigan
Indirect Cost Overhead Rate
Based on Year Ended December 31, 2022

A Countywide single indirect overhead rate is included on the following page, which is labeled as Exhibit A. The rate is based on actual number of Full-time Equivalent Employees (FTE) for the year ended December 31, 2022. The detail for all indirect expenses identified in Exhibit A can be found in the costs allocation plan (CAP) that follows. Because the base for computing the rate is on FTE's, allocated indirect costs that were considered to be material and did not have a direct correlation to the base (FTE) were deducted from the total allocated cost. To include these costs would skew the rate for its intended purposes.

This rate was developed for the purpose of estimating indirect costs for new programs that did not exist during the 2022 fiscal year. Because the base used for computing the indirect overhead rate was FTE's, when applying the rate to a new program, the rate should be applied to the total FTE's in that program. Since the actual indirect costs are a result of many factors, it is important to verify that this single indirect rate is applicable to a program before it is used. This rate should be used as a "Provisional rate" which is used for funding, interim reimbursement, and reporting indirect costs on Federal awards pending the establishment of a final rate for that period. A final rate will be required when the CAP is prepared for the year in which the rate was applied and the program being charged is identified in the summary schedule of the CAP and the actual indirect costs for that period are known. Use of this rate for a federal program may require approval by the County's cognizant agency.

**Kent County, Michigan
Proposed Indirect Cost Rate
For New Programs
Based on Actual 2022
For Use in 2024**

Central Service Departments	Amount	Cost Plan Schedule	Column Title
Total Allocated Cost	\$30,278,522	Schedule A, Page C-28	Total Allocated
Cost Adjustments			
Probation Circuit Court	(241,876)	Schedule A, Page C-3	Probation C.C.
KCH Boiler Plant	(30,418)	Schedule A, Page C-6	KCH Boiler Plant
ACSET	(18,255)	Schedule A, Page C-12	ACSET
Road Commission	(1,357)	Schedule A, Page C-12	Road Commission
Fire Prevention	(19,692)	Schedule A, Page C-12	Fire Prevention
HHS Building Operations Direct	(725,186)	Schedule A, Page C-19	HHS Building Direct
HHS Building Operations Indirect	(115,287)	Schedule A, Page C-19	HHS Building Indir.
Drain Revolving	(90,186)	Schedule A, Page C-27	Drain Revolving
Lake Level Revolving	(8,359)	Schedule A, Page C-27	Lake Level Revol
CERA Payments	(227,740)	Schedule A, Page C-28	CERA Payments
ACSET Building Depreciation	(87,584)	Schedule A, Page C-28	ACSET Bldg Depr.
HHS Building Depreciation	(829,579)	Schedule A, Page C-28	HHS Bldg Depr.
Non Allocated	(3,286,257)	Schedule A, Page C-28	Non Allocated
Fleet Services	<u>(658,621)</u>	Schedule A, Page C-28	Total Allocated
Adjusted Indirect Costs	\$23,938,125		
Full-Time Equivalent employee (FTE)	1,741.98	Schedule 4.4.1, Page C-96	Allocated Units
Less Central Services Department FTE's	<u>(158.05)</u>		
Net FTE Base	1,583.93		
 Average Annual Cost Per FTE	 \$15,113		

The cost adjustments identified above were made because the indirect costs identified for those departments did not have a direct correlation to the base (FTE) that is used for estimating indirect costs for new programs.

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