



Kent County, Michigan Central Services Cost Allocation Plan

Fiscal Year 2020 Actual Expenditures

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

Fiscal Year 2020 Actual Expenditures

Final Report – July 2021

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

MAXIMUS

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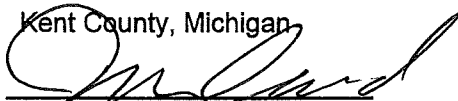
TITLE 2 OF THE CFR, PART 200
CERTIFICATION OF COST ALLOCATION PLAN

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, 2020 to establish cost allocations or billings for the year beginning January 1, 2022, 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.

Signature: 
Name of Official: Jeff Doo
Title: Fiscal Services Director
Date: 7/6/2021

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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, 2020
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) 2020.

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

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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

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Cost Allocation Plan
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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 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 balance 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.

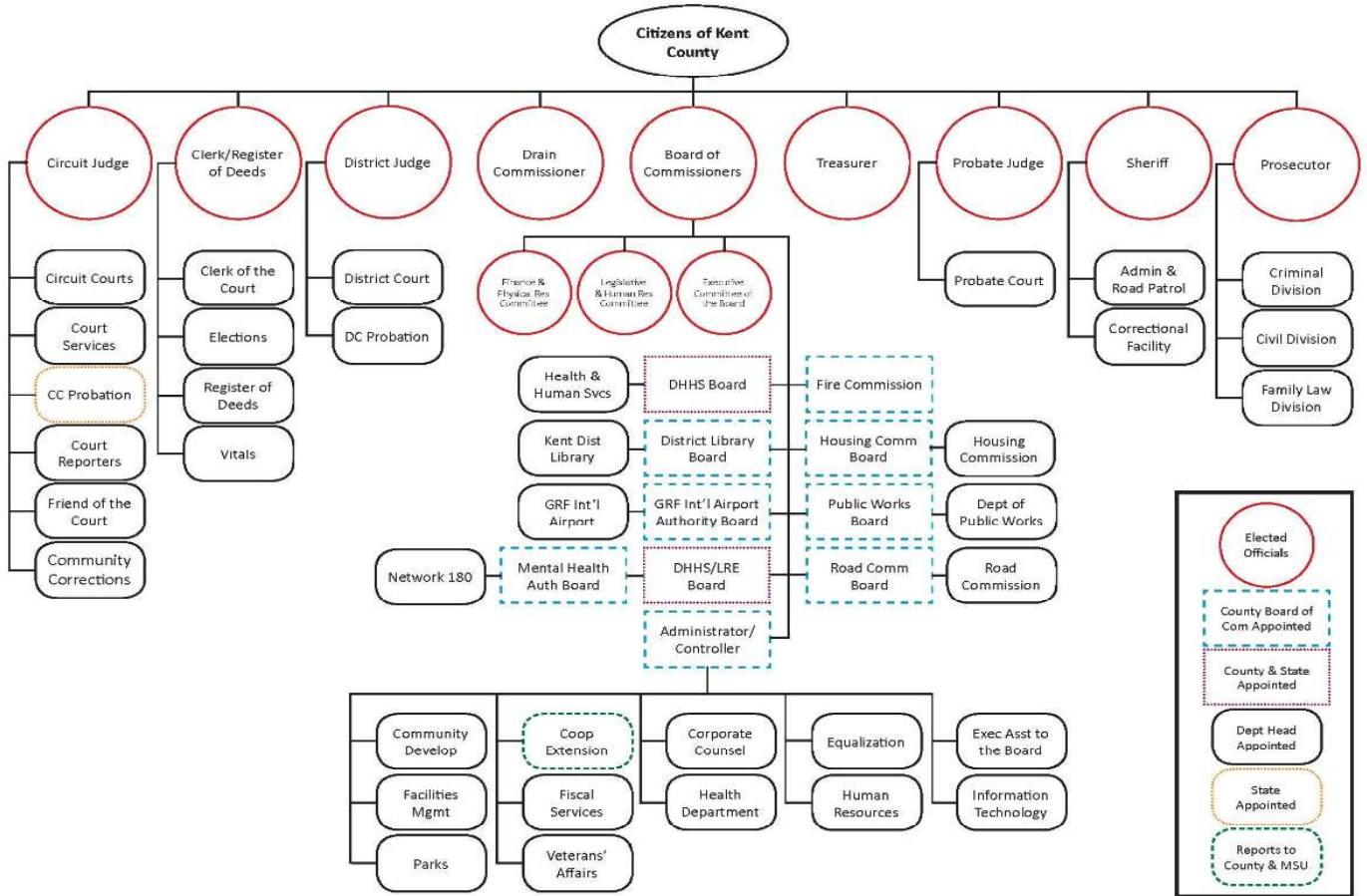
Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

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, 2020
Schedule A - Allocated Costs By Department

Central Service Departments	Commissioners	Circuit Court	Circuit Court Svcs	District Court	Law Library
Building Depreciation	11,516	1,344,903	71,629	256,378	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	10,777	139,325	12,985	17,911	372
Administrator 101-172	25,637	98,501	24,473	36,534	0
Human Resources	22,888	95,082	24,248	35,331	0
Purchasing 101-233	2,208	28,507	788	3,166	183
Treasurer 101-253	540	43,017	1,138	5,987	79
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	67,449	2,021,426	107,660	277,314	0
Central Services	7,653	64,705	6,340	17,561	0
Fleet Services	0	862	2,742	0	0
Information Technology	45,540	688,886	100,766	186,745	0
I.T. Fiscal/HR/Phone System	17,328	146,497	18,231	26,561	191
Allocated Costs for Fiscal 2020	211,535	4,671,710	370,999	863,488	824
Roll Forwards	0	0	0	0	0
Fixed Costs	211,535	4,671,710	370,999	863,488	824
Adjustments	0	0	0	0	0
Proposed Costs Future Period	211,535	4,671,710	370,999	863,488	824

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	188,780	0	41,142	59,922	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	16,948	6,960	1,293	42,374	0
Administrator 101-172	16,515	15,226	0	109,330	0
Human Resources	15,823	15,472	0	108,499	0
Purchasing 101-233	1,979	39	158	2,424	0
Treasurer 101-253	22,011	76	204	7,204	0
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	283,742	0	158,939	217,840	0
Central Services	43,998	3,873	6,092	31,236	0
Fleet Services	0	0	0	4,376	0
Information Technology	104,968	91,612	4,744	0	374,758
I.T. Fiscal/HR/Phone System	20,856	10,442	610	73,018	0
Allocated Costs for Fiscal 2020	715,620	143,700	213,183	656,223	374,758
Roll Forwards	0	0	0	(35,133)	6,022
Fixed Costs	715,620	143,700	213,183	621,090	380,781
Adjustments	0	0	0	0	0
Proposed Costs Future Period	715,620	143,700	213,183	621,090	380,781

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Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	104,202
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	4,753	163	8,278	3,395	13,257
Administrator 101-172	2,374	0	9,925	1,119	26,044
Human Resources	2,278	0	9,252	1,137	25,626
Purchasing 101-233	3,683	0	351	128	334
Treasurer 101-253	1,036	59	15,020	3,468	6,987
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	0	71,869	0	156,619
Central Services	5,571	0	11,942	3,583	61,133
Fleet Services	0	0	0	0	0
Information Technology	22,067	0	56,544	2,193	128,580
I.T. Fiscal/HR/Phone System	3,274	32	11,146	2,599	19,908
Allocated Costs for Fiscal 2020	45,036	253	206,599	17,621	542,692
Roll Forwards	0	0	0	0	0
Fixed Costs	45,036	253	206,599	17,621	542,692
Adjustments	0	0	0	0	0
Proposed Costs Future Period	45,036	253	206,599	17,621	542,692

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	99,121	11,081	0	4,599
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	12,087	29,813	13,177	0	6,770
Administrator 101-172	15,870	46,006	19,974	0	8,704
Human Resources	15,542	46,016	20,097	0	8,807
Purchasing 101-233	1,837	1,476	1,189	0	312
Treasurer 101-253	2,810	6,061	2,395	0	616
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	85,199	215,007	47,848	0	19,859
Central Services	11,300	8,999	9,334	0	2,492
Fleet Services	318	0	0	0	0
Information Technology	117,468	173,561	0	52,856	20,193
I.T. Fiscal/HR/Phone System	13,688	39,621	16,627	0	7,292
Allocated Costs for Fiscal 2020	290,666	665,683	141,721	52,856	79,644
Roll Forwards	0	0	(4,106)	749	(7,452)
Fixed Costs	290,666	665,683	137,616	53,605	72,193
Adjustments	0	0	0	0	0
Proposed Costs Future Period	290,666	665,683	137,616	53,605	72,193

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	5,301	0	9,267	19,325	1,264
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	8,945	246	6,753	3,554	6,476
Administrator 101-172	11,281	0	7,155	1,130	56
Human Resources	11,045	0	7,060	1,148	57
Purchasing 101-233	619	129	18	3,369	5,843
Treasurer 101-253	825	72	12,290	257	2,943
Facilities Mgmt 101-265-2601	0	0	0	0	8,720
Building & Grounds	22,891	0	54,278	43,652	0
Central Services	8,472	0	215,247	1,315	0
Fleet Services	0	0	0	0	0
Information Technology	30,290	0	27,503	8,245	0
I.T. Fiscal/HR/Phone System	9,864	98	8,706	2,332	4,284
Allocated Costs for Fiscal 2020	109,532	545	348,278	84,329	29,643
Roll Forwards	0	0	0	0	0
Fixed Costs	109,532	545	348,278	84,329	29,643
Adjustments	0	0	0	0	0
Proposed Costs Future Period	109,532	545	348,278	84,329	29,643

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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	7,570	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	7,225	92,783	9,694	3,951	3,922
Administrator 101-172	4,815	180,578	15,271	1,130	1,130
Human Resources	4,436	179,498	14,967	1,148	1,148
Purchasing 101-233	254	39,952	198	12	3
Treasurer 101-253	1,742	17,543	3,789	310	597
Facilities Mgmt 101-265-2601	0	2,886	0	0	0
Building & Grounds	0	0	0	0	0
Central Services	1,893	16,980	0	0	0
Fleet Services	3,332	225,810	19,097	1,413	1,413
Information Technology	26,889	962,023	35,428	2,573	2,573
I.T. Fiscal/HR/Phone System	5,780	140,548	13,178	2,688	2,661
Allocated Costs for Fiscal 2020	56,366	1,866,173	111,622	13,227	13,449
Roll Forwards	0	0	0	0	0
Fixed Costs	56,366	1,866,173	111,622	13,227	13,449
Adjustments	0	0	0	0	0
Proposed Costs Future Period	56,366	1,866,173	111,622	13,227	13,449

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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	3,884	3,755	1,242	7,507	4,259
Administrator 101-172	1,096	1,096	0	1,040	1,560
Human Resources	979	1,114	0	1,057	1,393
Purchasing 101-233	6	0	0	597	376
Treasurer 101-253	340	333	59	1,366	569
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	1,371	1,371	0	384	1,711
Information Technology	2,371	2,573	0	8,608	6,764
I.T. Fiscal/HR/Phone System	2,626	2,528	53	4,205	2,916
Allocated Costs for Fiscal 2020	12,673	12,770	1,354	24,765	19,547
Roll Forwards	0	0	0	0	0
Fixed Costs	12,673	12,770	1,354	24,765	19,547
Adjustments	0	0	0	0	0
Proposed Costs Future Period	12,673	12,770	1,354	24,765	19,547

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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	19,688	9,172	4,064	5,941	25,023
Administrator 101-172	45,645	15,226	1,108	3,154	67,698
Human Resources	45,844	15,472	1,125	3,203	68,726
Purchasing 101-233	0	6	21	861	321
Treasurer 101-253	2,819	1,237	480	384	1,036
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	57,078	19,040	2,099	4,774	0
Information Technology	101,946	33,460	2,573	7,519	80,408
I.T. Fiscal/HR/Phone System	32,720	12,398	2,741	4,792	45,273
Allocated Costs for Fiscal 2020	305,739	106,012	14,212	30,628	288,485
Roll Forwards	0	0	0	(5,021)	0
Fixed Costs	305,739	106,012	14,212	25,606	288,485
Adjustments	0	0	0	0	0
Proposed Costs Future Period	305,739	106,012	14,212	25,606	288,485

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Central Service Departments	Dispatch 261-325	Jail	MDOT Road Crew	RC Inmate Crew	DPW Corr Deputies
Building Depreciation	0	41,244	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	1,308	115,776	50	3,633	4,238
Administrator 101-172	0	297,074	0	1,063	2,159
Human Resources	0	299,614	0	1,080	2,194
Purchasing 101-233	0	94,386	0	7	19
Treasurer 101-253	17,389	17,826	0	203	69
Facilities Mgmt 101-265-2601	0	15,157	0	0	0
Building & Grounds	0	0	0	0	0
Central Services	0	13,223	0	0	0
Fleet Services	0	20,369	0	0	0
Information Technology	0	881,028	0	2,573	2,573
I.T. Fiscal/HR/Phone System	3,222	204,441	40	2,498	3,282
Allocated Costs for Fiscal 2020	21,919	2,000,138	90	11,056	14,534
Roll Forwards	0	0	0	0	0
Fixed Costs	21,919	2,000,138	90	11,056	14,534
Adjustments	0	0	0	0	0
Proposed Costs Future Period	21,919	2,000,138	90	11,056	14,534

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Central Service Departments	Health Prev Prog	Medical Examiner	Mental Health	Human Services	Guardianship
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	780	6,801	434	3,229	14,234
Administrator 101-172	0	6,194	0	3,312	0
Human Resources	0	5,605	0	0	0
Purchasing 101-233	12,160	11,818	2,373	3,945	5,111
Treasurer 101-253	191	1,294	46	402	4,481
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	0	0	0	0
Central Services	0	1,397	0	0	27
Fleet Services	0	0	0	0	0
Information Technology	0	1,353	0	0	0
I.T. Fiscal/HR/Phone System	464	6,343	138	3,406	10,595
Allocated Costs for Fiscal 2020	13,596	40,806	2,991	14,294	34,449
Roll Forwards	0	0	0	0	0
Fixed Costs	13,596	40,806	2,991	14,294	34,449
Adjustments	0	0	0	0	0
Proposed Costs Future Period	13,596	40,806	2,991	14,294	34,449

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Central Service Departments	ACSET	Zoo	Road Comm	Fire Prevention	Parks & Rec
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	0	1,100	0	2,705	135,339
Administrator 101-172	0	0	0	0	63,459
Human Resources	0	0	0	0	58,987
Purchasing 101-233	0	1,845	0	23,082	26,119
Treasurer 101-253	0	26	0	984	23,615
Facilities Mgmt 101-265-2601	0	0	0	0	26,721
Building & Grounds	4,737	0	0	0	0
Central Services	0	4	1,291	0	1,792
Fleet Services	0	0	0	0	46,409
Information Technology	0	0	0	0	93,557
I.T. Fiscal/HR/Phone System	0	88	0	1,380	99,463
Allocated Costs for Fiscal 2020	4,737	3,062	1,291	28,151	575,460
Roll Forwards	0	0	0	(3,165)	(12,132)
Fixed Costs	4,737	3,062	1,291	24,986	563,328
Adjustments	0	0	0	0	0
Proposed Costs Future Period	4,737	3,062	1,291	24,986	563,328

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Central Service Departments	Health	H-COVID	H-Clinic N&S	H-Clinic TB	H-Animal Control
Building Depreciation	123,621	0	22,435	6,545	1,974
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	275,690	15,567	0	0	19,069
Administrator 101-172	192,209	9,179	0	0	23,094
Human Resources	188,500	8,760	0	0	22,800
Purchasing 101-233	37,734	8,442	0	0	2,800
Treasurer 101-253	61,567	712	0	0	10,414
Facilities Mgmt 101-265-2601	46,303	0	8,420	1,113	13,621
Building & Grounds	5,726	0	0	0	0
Central Services	43,704	0	0	0	1,669
Fleet Services	7,563	0	0	0	14,642
Information Technology	184,577	85,690	0	0	25,058
I.T. Fiscal/HR/Phone System	285,467	9,178	0	0	22,475
Allocated Costs for Fiscal 2020	1,452,662	137,527	30,855	7,659	157,616
Roll Forwards	(208,619)	0	(2,322)	311	13,491
Fixed Costs	1,244,043	137,527	28,534	7,969	171,108
Adjustments	0	0	0	0	0
Proposed Costs Future Period	1,244,043	137,527	28,534	7,969	171,108

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Central Service Departments	MCDC	Lodging Tax	Early Childhood Mil	Corr/Det Fac.	Senior Millage
Building Depreciation	11,314	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	0	3,819	1,956	1,138	2,440
Administrator 101-172	0	1,130	0	0	0
Human Resources	0	1,148	0	0	0
Purchasing 101-233	0	5	31,004	0	453
Treasurer 101-253	0	17,667	7,679	7,834	8,127
Facilities Mgmt 101-265-2601	3,201	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	2,193	0	0	0
I.T. Fiscal/HR/Phone System	0	4,917	2,017	1,577	2,407
Allocated Costs for Fiscal 2020	14,515	30,879	42,656	10,549	13,427
Roll Forwards	0	3,103	0	(271)	0
Fixed Costs	14,515	33,983	42,656	10,278	13,427
Adjustments	0	0	0	0	0
Proposed Costs Future Period	14,515	33,983	42,656	10,278	13,427

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Central Service Departments	ID 260-283	ID 260-284	ID 260-286	ROD Automation	Zoo/Museum Millage
Building Depreciation	0	773	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	28,721	10,735	5,241	6,999	2,192
Administrator 101-172	0	4,194	0	1,605	0
Human Resources	0	4,120	0	1,535	0
Purchasing 101-233	33,216	43	2,757	3,616	0
Treasurer 101-253	8,302	187	352	5,210	15,821
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	943	0	0	0
Central Services	0	0	0	94,437	0
Fleet Services	0	0	0	0	0
Information Technology	0	0	0	48,788	0
I.T. Fiscal/HR/Phone System	20,949	8,058	2,288	5,102	3,275
Allocated Costs for Fiscal 2020	91,188	29,053	10,638	167,291	21,288
Roll Forwards	0	0	0	29,595	0
Fixed Costs	91,188	29,053	10,638	196,886	21,288
Adjustments	0	0	0	0	0
Proposed Costs Future Period	91,188	29,053	10,638	196,886	21,288

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Central Service Departments	Sh Narcotics Shr	Sh Narcotics Fed	283-694 CDBG Admin	283-691 HOME	283-694 CDBG HR
Building Depreciation	0	0	5,574	533	149
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	5,216	746	7,116	4,713	3,121
Administrator 101-172	1,130	0	2,882	249	56
Human Resources	1,148	0	2,660	225	50
Purchasing 101-233	577	14	561	13,121	2,048
Treasurer 101-253	764	118	1,501	1,862	1,659
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	0	3,174	576	707
Central Services	4	0	2,595	27	67
Fleet Services	8,727	0	0	0	0
Information Technology	4,945	0	20,356	2,461	3,759
I.T. Fiscal/HR/Phone System	2,977	385	5,198	2,543	1,388
Allocated Costs for Fiscal 2020	25,489	1,264	51,617	26,310	13,004
Roll Forwards	0	0	0	0	0
Fixed Costs	25,489	1,264	51,617	26,310	13,004
Adjustments	0	0	0	0	0
Proposed Costs Future Period	25,489	1,264	51,617	26,310	13,004

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Central Service Departments	283-694 CDBG LGA	283-695 6950 COC	283-695 6951 COC	283-696-3660 ESG	Housing Commissn
Building Depreciation	0	70	87	0	14,695
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	2,711	3,041	2,917	1,671	89,120
Administrator 101-172	0	34	45	0	4,341
Human Resources	0	30	40	0	4,233
Purchasing 101-233	11,582	4,374	8,535	0	93
Treasurer 101-253	2,312	513	513	264	25,077
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	69	69	0	10,529
Central Services	0	0	0	0	4,127
Fleet Services	0	0	0	0	255
Information Technology	0	278	278	0	33,043
I.T. Fiscal/HR/Phone System	1,444	1,498	1,403	693	67,304
Allocated Costs for Fiscal 2020	18,049	9,907	13,888	2,628	252,817
Roll Forwards	0	0	0	0	0
Fixed Costs	18,049	9,907	13,888	2,628	252,817
Adjustments	0	0	0	0	0
Proposed Costs Future Period	18,049	9,907	13,888	2,628	252,817

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Central Service Departments	Community Action	HHS Bldg Direct	HHS Bldg Indir.	CC Juve AD	CC Milk Meal
Building Depreciation	89,552	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	85,761	0	0	371	1,515
Administrator 101-172	30,181	0	0	0	0
Human Resources	29,194	0	0	0	0
Purchasing 101-233	16,327	0	0	0	1,014
Treasurer 101-253	16,856	0	0	56	601
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	64,160	569,132	106,113	0	0
Central Services	4,839	0	0	0	0
Fleet Services	10,013	0	0	0	0
Information Technology	103,241	0	0	0	0
I.T. Fiscal/HR/Phone System	71,214	0	0	141	1,080
Allocated Costs for Fiscal 2020	521,338	569,132	106,113	568	4,210
Roll Forwards	237,810	0	0	0	0
Fixed Costs	759,149	569,132	106,113	568	4,210
Adjustments	0	0	0	0	0
Proposed Costs Future Period	759,149	569,132	106,113	568	4,210

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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	281	4,395	28,454	477	504
Administrator 101-172	0	4,522	62,216	0	0
Human Resources	0	4,594	61,416	0	0
Purchasing 101-233	0	86	5,021	1,857	1,702
Treasurer 101-253	0	272	3,339	72	82
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	0	0	0	0
Central Services	0	1,565	1,650	0	0
Fleet Services	0	0	134	0	0
Information Technology	0	24,534	187,498	0	0
I.T. Fiscal/HR/Phone System	66	4,048	45,024	175	196
Allocated Costs for Fiscal 2020	347	44,016	394,753	2,582	2,484
Roll Forwards	0	11,411	14,080	0	0
Fixed Costs	347	55,426	408,832	2,582	2,484
Adjustments	0	0	0	0	0
Proposed Costs Future Period	347	55,426	408,832	2,582	2,484

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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	4,896	750	980	1,759	1,689
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	2,224	164	243	497	474
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	3,461	393	576	1,197	1,141
Allocated Costs for Fiscal 2020	10,581	1,307	1,799	3,452	3,304
Roll Forwards	0	0	0	0	0
Fixed Costs	10,581	1,307	1,799	3,452	3,304
Adjustments	0	0	0	0	0
Proposed Costs Future Period	10,581	1,307	1,799	3,452	3,304

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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	2,239	4,780
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	31,805	12,179	2,957	12,600	7,418
Administrator 101-172	85,536	5,505	0	8,760	2,249
Human Resources	84,084	5,324	0	8,249	2,286
Purchasing 101-233	8,124	4,041	0	4,500	6,863
Treasurer 101-253	2,020	1,619	614	9,692	1,073
Facilities Mgmt 101-265-2601	0	54,646	0	0	0
Building & Grounds	0	18,898	0	17,811	7,184
Central Services	5,272	0	0	2,491	4,021
Fleet Services	0	526	0	0	0
Information Technology	292,185	14,101	0	29,609	8,226
I.T. Fiscal/HR/Phone System	56,704	10,312	1,332	12,208	4,600
Allocated Costs for Fiscal 2020	565,729	127,152	4,903	108,160	48,699
Roll Forwards	85,954	(223,735)	(3,395)	0	(8,529)
Fixed Costs	651,683	(96,583)	1,508	108,160	40,170
Adjustments	0	(5,082)	0	0	0
Proposed Costs Future Period	651,683	(101,665)	1,508	108,160	40,170

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Central Service Departments	SP Remonum.	SP Ag Preservation	KCBA Debt Service	KC Constr. Fund	KC Bldg Authority
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	711	1,289	2,572	633	0
Administrator 101-172	0	215	0	0	0
Human Resources	0	192	0	0	0
Purchasing 101-233	1,060	1	3	0	0
Treasurer 101-253	164	62	378	76	0
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	0	0	0	0
Central Services	0	320	0	0	0
Fleet Services	0	0	0	0	0
Information Technology	0	0	0	0	0
I.T. Fiscal/HR/Phone System	366	491	324	242	0
Allocated Costs for Fiscal 2020	2,301	2,569	3,276	950	0
Roll Forwards	284	0	0	0	0
Fixed Costs	2,585	2,569	3,276	950	0
Adjustments	0	0	0	0	0
Proposed Costs Future Period	2,585	2,569	3,276	950	0

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Central Service Departments	DPW Resource Rec	DPW Act 451	DPW Admin & Fin	DPW NK Landfill	DPW LTE
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	6,342	473	11,290	7,598	1,128
Administrator 101-172	2,261	0	10,060	1,752	0
Human Resources	2,158	0	9,382	1,685	0
Purchasing 101-233	1,293	14	2,593	3,766	221
Treasurer 101-253	559	3	1,157	750	275
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	0	0	0	0
Central Services	5,485	90	4,099	0	0
Fleet Services	0	0	0	0	0
Information Technology	0	0	55,235	0	0
I.T. Fiscal/HR/Phone System	3,900	114	9,835	4,233	350
Allocated Costs for Fiscal 2020	21,999	694	103,652	19,783	1,975
Roll Forwards	10,212	234	(6,401)	1,803	(760)
Fixed Costs	32,210	927	97,250	21,586	1,214
Adjustments	0	0	0	0	0
Proposed Costs Future Period	32,210	927	97,250	21,586	1,214

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Central Service Departments	DPW SK Landfill	DPW WTE	DPW Mat. Recycle	DPW NK Transfer	DPW Sparta LF
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	26,395	19,165	24,141	19,794	4,069
Administrator 101-172	16,176	6,839	13,689	8,297	588
Human Resources	15,710	6,782	13,355	7,950	555
Purchasing 101-233	14,654	16,269	11,541	3,716	396
Treasurer 101-253	5,703	4,133	4,011	4,759	89
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	0	0	0	0
Central Services	960	491	199	117	0
Fleet Services	0	0	0	0	0
Information Technology	0	0	0	0	0
I.T. Fiscal/HR/Phone System	23,206	14,541	20,741	16,157	1,950
Allocated Costs for Fiscal 2020	102,805	68,220	87,677	60,788	7,647
Roll Forwards	(3,095)	12,276	(1,846)	(1,890)	150
Fixed Costs	99,709	80,495	85,830	58,898	7,797
Adjustments	0	0	0	0	0
Proposed Costs Future Period	99,709	80,495	85,830	58,898	7,797

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Central Service Departments	DPW Kentwood LF	DPW Ordinance	DPW HHW	Deliquent Tax	Motor Pool
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	8,570	1,617	7,376	12,848	1,601
Administrator 101-172	1,865	0	1,797	0	0
Human Resources	1,817	0	1,791	0	0
Purchasing 101-233	1,259	15	1,050	4,106	0
Treasurer 101-253	1,040	1,649	727	63,719	30
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	0	0	0	0
Central Services	0	982	855	4,029	0
Fleet Services	0	0	0	0	0
Information Technology	0	0	0	0	0
I.T. Fiscal/HR/Phone System	4,995	743	4,497	13,674	961
Allocated Costs for Fiscal 2020	19,545	5,005	18,093	98,377	2,591
Roll Forwards	(3,058)	2,126	3,704	0	0
Fixed Costs	16,487	7,132	21,797	98,377	2,591
Adjustments	0	0	0	0	0
Proposed Costs Future Period	16,487	7,132	21,797	98,377	2,591

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule A - Allocated Costs By Department

Central Service Departments	Office Equipment	Risk Managment	Drain Revolving	Lake Level Revol	Drain Debt Serv
Building Depreciation	0	3,046	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	7,908	23,196	58,575	3,355	1,063
Administrator 101-172	0	1,051	0	0	0
Human Resources	0	938	0	0	0
Purchasing 101-233	677	1,620	0	0	0
Treasurer 101-253	49	7,677	17,559	697	383
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	17,842	0	0	0
Central Services	0	2,586	371	21	0
Fleet Services	0	0	0	0	0
Information Technology	0	2,193	0	0	0
I.T. Fiscal/HR/Phone System	990	7,492	22,101	1,170	313
Allocated Costs for Fiscal 2020	9,624	67,642	98,605	5,244	1,759
Roll Forwards	0	5,571	0	0	0
Fixed Costs	9,624	73,213	98,605	5,244	1,759
Adjustments	0	0	0	0	0
Proposed Costs Future Period	9,624	73,213	98,605	5,244	1,759

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule A - Allocated Costs By Department

Central Service Departments	Coronavirus Relief Fund	ACSET Bldg Depr.	HHS Bldg Depr.	Non Allocated	Total Allocated
Building Depreciation	0	99,503	942,470	993,148	4,626,567
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	131,588	0	0	3,223	1,937,596
Administrator 101-172	74,695	0	0	132,581	1,900,647
Human Resources	72,887	0	0	0	1,738,596
Purchasing 101-233	163,385	0	0	133	720,497
Treasurer 101-253	18,490	0	0	7	586,719
Facilities Mgmt 101-265-2601	0	0	0	24,681	205,471
Building & Grounds	0	0	0	1,677,893	6,357,155
Central Services	16,707	0	0	35,673	796,909
Fleet Services	0	0	0	0	455,830
Information Technology	0	0	0	3,031	5,625,591
I.T. Fiscal/HR/Phone System	112,306	0	0	149	1,995,929
Allocated Costs for Fiscal 2020	590,058	99,503	942,470	2,870,519	26,947,507
Roll Forwards	0	0	0	0	(92,045)
Fixed Costs	590,058	99,503	942,470	2,870,519	26,855,463
Adjustments	0	0	0	0	(5,082)
Proposed Costs Future Period	590,058	99,503	942,470	2,870,519	26,850,381

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule A - Allocated Costs By Department

Central Service Departments	Direct Billed	Unallocated	Cost Adjustments	Disallowed	Total Expenditures
Building Depreciation	0	0	(4,750,887)		
Equipment Depreciation	0	0	(2,213,397)		
Fiscal Services 101-191	0	0	(99,491)		
Administrator 101-172	0	0	(317,374)		
Human Resources	0	0	236,570		
Purchasing 101-233	0	0	0		
Treasurer 101-253	0	848,734	0		
Facilities Mgmt 101-265-2601	0	0	529		
Building & Grounds	162,304	4,432,541	(98,954)		
Central Services	0	0	153,077		
Fleet Services	0	12,440	188,576	0	
Information Technology	0	0	387,523		
I.T. Fiscal/HR/Phone System	0	0	0		
Allocated Costs for Fiscal 2020	162,304	5,293,716	(6,513,828)	0	25,889,699

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule B - Fixed Costs Proposed

Receiving Departments	Allocated Costs for Fiscal 2020	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
Commissioners	211,535	NA	NA	211,535	0	211,535
Circuit Court	4,671,710	NA	NA	4,671,710	0	4,671,710
Circuit Court Svcs	370,999	NA	NA	370,999	0	370,999
District Court	863,488	NA	NA	863,488	0	863,488
Law Library	824	NA	NA	824	0	824
Probate Court	715,620	NA	NA	715,620	0	715,620
Cir Ct Referee	143,700	NA	NA	143,700	0	143,700
Probation CC	213,183	NA	NA	213,183	0	213,183
F.O.C.	656,223	691,356	(35,133)	621,090	0	621,090
F.O.C - I.T.	374,758	368,736	6,022	380,781	0	380,781
Elections	45,036	NA	NA	45,036	0	45,036
COMIT	253	NA	NA	253	0	253
County Clerk	206,599	NA	NA	206,599	0	206,599
Concealed Pistol	17,621	NA	NA	17,621	0	17,621
Clerk Circuit Ct	542,692	NA	NA	542,692	0	542,692
Equalization	290,666	NA	NA	290,666	0	290,666
Prosecutor	665,683	NA	NA	665,683	0	665,683
Pros Atty CRP	141,721	145,827	(4,106)	137,616	0	137,616
Pros Atty CRP-DP	52,856	52,107	749	53,605	0	53,605
Pros Atty IV-E	79,644	87,096	(7,452)	72,193	0	72,193
Pros Atty CVR	109,532	NA	NA	109,532	0	109,532
Pros Atty YSOTP	545	NA	NA	545	0	545
Reg of Deeds	348,278	NA	NA	348,278	0	348,278
Co-op Extension	84,329	NA	NA	84,329	0	84,329
KCH Boiler Plant	29,643	NA	NA	29,643	0	29,643
Drain Commissioner	56,366	NA	NA	56,366	0	56,366
Sheriff	1,866,173	NA	NA	1,866,173	0	1,866,173
SRO 279-301-3027	111,622	NA	NA	111,622	0	111,622
CP 279-301-3030	13,227	NA	NA	13,227	0	13,227
CP 279-301-3031	13,449	NA	NA	13,449	0	13,449
CP 279-301-3032	12,673	NA	NA	12,673	0	12,673
CP 279-301-3033	12,770	NA	NA	12,770	0	12,770
Traffic & Safety	1,354	NA	NA	1,354	0	1,354
Emergency Mgmt	24,765	NA	NA	24,765	0	24,765
Marine	19,547	NA	NA	19,547	0	19,547
Twp Law Enf	305,739	NA	NA	305,739	0	305,739
Twp Law Enf EP	106,012	NA	NA	106,012	0	106,012
Twp Law Enf CS	14,212	NA	NA	14,212	0	14,212
2nd Road Patrol	30,628	35,649	(5,021)	25,606	0	25,606
E-911	288,485	NA	NA	288,485	0	288,485
Dispatch 261-325	21,919	NA	NA	21,919	0	21,919
Jail	2,000,138	NA	NA	2,000,138	0	2,000,138
MDOT Road Crew	90	NA	NA	90	0	90
RC Inmate Crew	11,056	NA	NA	11,056	0	11,056
DPW Corr Deputies	14,534	NA	NA	14,534	0	14,534
Health Prev Prog	13,596	NA	NA	13,596	0	13,596
Medical Examiner	40,806	NA	NA	40,806	0	40,806
Mental Health	2,991	NA	NA	2,991	0	2,991
Human Services	14,294	NA	NA	14,294	0	14,294
Guardianship	34,449	NA	NA	34,449	0	34,449
ACSET	4,737	NA	NA	4,737	0	4,737
Zoo	3,062	NA	NA	3,062	0	3,062
Road Comm	1,291	NA	NA	1,291	0	1,291

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule B - Fixed Costs Proposed

Fire Prevention	28,151	31,316	(3,165)	24,986	0	24,986
Parks & Rec	575,460	587,592	(12,132)	563,328	0	563,328
Health	1,452,662	1,661,281	(208,619)	1,244,043	0	1,244,043
H-COVID	137,527	NA	NA	137,527	0	137,527
H-Clinic N&S	30,855	33,177	(2,322)	28,534	0	28,534
H-Clinic TB	7,659	7,348	311	7,969	0	7,969
H-Animal Control	157,616	144,125	13,491	171,108	0	171,108
MCDC	14,515	NA	NA	14,515	0	14,515
Lodging Tax	30,879	27,776	3,103	33,983	0	33,983
Early Childhood Mil	42,656	NA	NA	42,656	0	42,656
Corr/Det Fac.	10,549	10,819	(271)	10,278	0	10,278
Senior Millage	13,427	NA	NA	13,427	0	13,427
ID 260-283	91,188	NA	NA	91,188	0	91,188
ID 260-284	29,053	NA	NA	29,053	0	29,053
ID 260-286	10,638	NA	NA	10,638	0	10,638
ROD Automation	167,291	137,696	29,595	196,886	0	196,886
Zoo/Museum Millage	21,288	NA	NA	21,288	0	21,288
Sh Narcotics Shr	25,489	NA	NA	25,489	0	25,489
Sh Narcotics Fed	1,264	NA	NA	1,264	0	1,264
283-694 CDBG Admin	51,617	NA	NA	51,617	0	51,617
283-691 HOME	26,310	NA	NA	26,310	0	26,310
283-694 CDBG HR	13,004	NA	NA	13,004	0	13,004
283-694 CDBG LGA	18,049	NA	NA	18,049	0	18,049
283-695 6950 COC	9,907	NA	NA	9,907	0	9,907
283-695 6951 COC	13,888	NA	NA	13,888	0	13,888
283-696-3660 ESG	2,628	NA	NA	2,628	0	2,628
Housing Commissn	252,817	NA	NA	252,817	0	252,817
Community Action	521,338	283,528	237,810	759,149	0	759,149
HHS Bldg Direct	569,132	NA	NA	569,132	0	569,132
HHS Bldg Indir.	106,113	NA	NA	106,113	0	106,113
CC Juve AD	568	NA	NA	568	0	568
CC Milk Meal	4,210	NA	NA	4,210	0	4,210
CCF State Inst.	347	NA	NA	347	0	347
CCF IHC ASO	44,016	32,605	11,411	55,426	0	55,426
CCF IHC CP	394,753	380,673	14,080	408,832	0	408,832
CCF IHC YDIP	2,582	NA	NA	2,582	0	2,582
CCF IHC CASA	2,484	NA	NA	2,484	0	2,484
CCF IC ICP	10,581	NA	NA	10,581	0	10,581
CCF IC ICPO	1,307	NA	NA	1,307	0	1,307
CCF FFC FFCP	1,799	NA	NA	1,799	0	1,799
CCF FFC FFCPO	3,452	NA	NA	3,452	0	3,452
CCF FFC FFCPPRC	3,304	NA	NA	3,304	0	3,304
CCF JD Juve Det	565,729	479,775	85,954	651,683	0	651,683
CCF JD Fac Mgmt	127,152	350,887	(223,735)	(96,583)	(5,082)	(101,665)
CCF DHHS	4,903	8,298	(3,395)	1,508	0	1,508
Veteran's Millage	108,160	NA	NA	108,160	0	108,160
SP Comm. Correct	48,699	57,228	(8,529)	40,170	0	40,170
SP Remonum.	2,301	2,017	284	2,585	0	2,585
SP Ag Preservation	2,569	NA	NA	2,569	0	2,569
KCBA Debt Service	3,276	NA	NA	3,276	0	3,276
KC Constr. Fund	950	NA	NA	950	0	950
KC Bldg Authority	0	NA	NA	0	0	0
DPW Resource Rec	21,999	11,787	10,212	32,210	0	32,210
DPW Act 451	694	460	234	927	0	927
DPW Admin & Fin	103,652	110,053	(6,401)	97,250	0	97,250

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule B - Fixed Costs Proposed

DPW NK Landfill	19,783	17,980	1,803	21,586	0	21,586
DPW LTE	1,975	2,735	(760)	1,214	0	1,214
DPW SK Landfill	102,805	105,900	(3,095)	99,709	0	99,709
DPW WTE	68,220	55,944	12,276	80,495	0	80,495
DPW Mat. Recycle	87,677	89,523	(1,846)	85,830	0	85,830
DPW NK Transfer	60,788	62,678	(1,890)	58,898	0	58,898
DPW Sparta LF	7,647	7,497	150	7,797	0	7,797
DPW Kentwood LF	19,545	22,603	(3,058)	16,487	0	16,487
DPW Ordinance	5,005	2,879	2,126	7,132	0	7,132
DPW HHW	18,093	14,389	3,704	21,797	0	21,797
Deliquent Tax	98,377	NA	NA	98,377	0	98,377
Motor Pool	2,591	NA	NA	2,591	0	2,591
Office Equipment	9,624	NA	NA	9,624	0	9,624
Risk Managment	67,642	62,071	5,571	73,213	0	73,213
Drain Revolving	98,605	NA	NA	98,605	0	98,605
Lake Level Revol	5,244	NA	NA	5,244	0	5,244
Drain Debt Serv	1,759	NA	NA	1,759	0	1,759
Coronavirus Relief Fund	590,058	NA	NA	590,058	0	590,058
ACSET Bldg Depr.	99,503	NA	NA	99,503	0	99,503
HHS Bldg Depr.	942,470	NA	NA	942,470	0	942,470
Non Allocated	2,870,519	NA	NA	2,870,519	0	2,870,519
Total Allocated	26,947,507	6,183,411	(92,045)	26,855,463	(5,082)	26,850,381
Direct Billed	162,304					
Unallocated Total	5,293,716					
Cost Adjustments	(6,513,828)					
Disallowed Total	0					
Total Expenditures	25,889,699					

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building Depreciation	0		4,750,887		0	
Equipment Depreciation	0		2,213,397		0	
Fiscal Services 101-191	1,928,583		99,491		0	
Administrator 101-172	1,488,405		317,374		0	
Human Resources	1,891,615		(236,570)		0	
Purchasing 101-233	591,428		0		0	
Treasurer 101-253	1,278,918		0	(848,734)	0	
Facilities Mgmt 101-265-2601	498,053		(529)		0	
Building & Grounds	10,516,205		98,954	(4,432,541)	(162,304)	
Central Services	834,788		(153,077)		0	
Fleet Services	469,900	0	(188,576)	(12,440)	0	
Information Technology	6,391,804		(387,523)		0	
I.T. Fiscal/HR/Phone System	0		0		0	
Commissioners						211,535
Circuit Court						4,671,710
Circuit Court Svcs						370,999
District Court						863,488
Law Library						824
Probate Court						715,620
Cir Ct Referee						143,700
Probation CC						213,183
F.O.C.						656,223
F.O.C - I.T.						374,758
Elections						45,036
COMIT						253
County Clerk						206,599
Concealed Pistol						17,621
Clerk Circuit Ct						542,692
Equalization						290,666
Prosecutor						665,683
Pros Atty CRP						141,721
Pros Atty CRP-DP						52,856
Pros Atty IV-E						79,644
Pros Atty CVR						109,532
Pros Atty YSOTP						545
Reg of Deeds						348,278
Co-op Extension						84,329
KCH Boiler Plant						29,643
Drain Commissioner						56,366
Sheriff						1,866,173
SRO 279-301-3027						111,622
CP 279-301-3030						13,227
CP 279-301-3031						13,449
CP 279-301-3032						12,673
CP 279-301-3033						12,770
Traffic & Safety						1,354
Emergency Mgmt						24,765
Marine						19,547
Twp Law Enf						305,739
Twp Law Enf EP						106,012
Twp Law Enf CS						14,212
2nd Road Patrol						30,628

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
E-911						288,485
Dispatch 261-325						21,919
Jail						2,000,138
MDOT Road Crew						90
RC Inmate Crew						11,056
DPW Corr Deputies						14,534
Health Prev Prog						13,596
Medical Examiner						40,806
Mental Health						2,991
Human Services						14,294
Guardianship						34,449
ACSET						4,737
Zoo						3,062
Road Comm						1,291
Fire Prevention						28,151
Parks & Rec						575,460
Health						1,452,662
H-COVID						137,527
H-Clinic N&S						30,855
H-Clinic TB						7,659
H-Animal Control						157,616
MCDC						14,515
Lodging Tax						30,879
Early Childhood Mil						42,656
Corr/Det Fac.						10,549
Senior Millage						13,427
ID 260-283						91,188
ID 260-284						29,053
ID 260-286						10,638
ROD Automation						167,291
Zoo/Museum Millage						21,288
Sh Narcotics Shr						25,489
Sh Narcotics Fed						1,264
283-694 CDBG Admin						51,617
283-691 HOME						26,310
283-694 CDBG HR						13,004
283-694 CDBG LGA						18,049
283-695 6950 COC						9,907
283-695 6951 COC						13,888
283-696-3660 ESG						2,628
Housing Commissn						252,817
Community Action						521,338
HHS Bldg Direct						569,132
HHS Bldg Indir.						106,113
CC Juve AD						568
CC Milk Meal						4,210
CCF State Inst.						347
CCF IHC ASO						44,016
CCF IHC CP						394,753
CCF IHC YDIP						2,582
CCF IHC CASA						2,484
CCF IC ICP						10,581
CCF IC ICPO						1,307

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
CCF FFC FFCP						1,799
CCF FFC FFCPO						3,452
CCF FFC FFCPPRC						3,304
CCF JD Juve Det						565,729
CCF JD Fac Mgmt						127,152
CCF DHHS						4,903
Veteran's Millage						108,160
SP Comm. Correct						48,699
SP Remonum.						2,301
SP Ag Preservation						2,569
KCBA Debt Service						3,276
KC Constr. Fund						950
KC Bldg Authority						0
DPW Resource Rec						21,999
DPW Act 451						694
DPW Admin & Fin						103,652
DPW NK Landfill						19,783
DPW LTE						1,975
DPW SK Landfill						102,805
DPW WTE						68,220
DPW Mat. Recycle						87,677
DPW NK Transfer						60,788
DPW Sparta LF						7,647
DPW Kentwood LF						19,545
DPW Ordinance						5,005
DPW HHW						18,093
Deliquent Tax						98,377
Motor Pool						2,591
Office Equipment						9,624
Risk Managment						67,642
Drain Revolving						98,605
Lake Level Revol						5,244
Drain Debt Serv						1,759
Coronavirus Relief Fund						590,058
ACSET Bldg Depr.						99,503
HHS Bldg Depr.						942,470
Non Allocated						2,870,519
Totals	25,889,699	0	6,513,828	(5,293,716)	(162,304)	26,947,507

Deviation: 0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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
2.4.2 Expendable Eq	Dollar amount of expendable equipment by department	CIP project analysis
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

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
9.4.3 Co-op Extension	Direct allocation to Co-op Extension	Facilities Management
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
12.4.16 Security Audit	Number of devices by IV-D program	Department Inventory Report
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, 2020
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	14,388
Health Building	6,525,518	73,498
Fleet Services	1,117,350	19,614
MSU Extension	1,167,695	18,378
Courthouse	62,436,001	1,369,045
Courthouse Interest		1,328,099
82 Ionia	7,483,869	145,395
82 Ionia Interest		64,125
Human Services Complex (HSC)	22,321,641	496,362
HSC Interest		699,684
Fuller Campus	1,615,281	43,399
Fuller Campus Interest		39,872
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		115,287
Total		\$4,750,887

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, 2020
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, 2020
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>4,750,887</u>			
Total Departmental Cost Adjustments:	<u>4,750,887</u>			4,750,887
Total To Be Allocated:	<u>4,750,887</u>			<u>4,750,887</u>

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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.	4,750,887	0	138,569	14,388	73,498
Functional Cost	4,750,887	0	138,569	14,388	73,498
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	4,750,887	0	138,569	14,388	73,498
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	4,750,887	0	138,569	14,388	73,498

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	2,697,144	1,390	18,378	209,520
Functional Cost	19,614	2,697,144	1,390	18,378	209,520
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	19,614	2,697,144	1,390	18,378	209,520
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	19,614	2,697,144	1,390	18,378	209,520

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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.	1,196,046	83,271	33,749	6,384	1,785
Functional Cost	1,196,046	83,271	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	1,196,046	83,271	33,749	6,384	1,785
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	1,196,046	83,271	33,749	6,384	1,785

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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.	257,151
Functional Cost	257,151
Allocation Step 1	
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	257,151
Allocation Step 2	
2nd Allocation	0
Total For Building Depreciation	
Schedule .3 Total	257,151

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	19,829		19,829		19,829
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	138,569		138,569	0	138,569

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	14,388		14,388		14,388
Schedule .4 Total for Info Tech Bldg	17,107	100.000000	14,388		14,388	0	14,388

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	73,498		73,498		73,498
Schedule .4 Total for Health Building	78,184	100.000000	73,498		73,498	0	73,498

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

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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, 2020
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	1,344,903		1,344,903		1,344,903
Circuit Court Svcs	5,515	2.655720	71,629		71,629		71,629
Probate Court	14,535	6.999254	188,780		188,780		188,780
Probation CC	512	0.246551	6,650		6,650		6,650
F.O.C.	974	0.469025	12,650		12,650		12,650
Clerk Circuit Ct	8,023	3.863434	104,202		104,202		104,202
Prosecutor	5,826	2.805480	75,668		75,668		75,668
SP Comm. Correct	368	0.177208	4,780		4,780		4,780
Non Allocated	68,362	32.919365	887,883		887,883		887,883
Schedule .4 Total for Courthouse	207,665	100.000000	2,697,144		2,697,144	0	2,697,144

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

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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, 2020
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, 2020
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	34,492		34,492		34,492
F.O.C.	23,703	22.562038	47,272		47,272		47,272
Prosecutor	11,760	11.193923	23,454		23,454		23,454
Pros Atty CRP	5,556	5.288558	11,081		11,081		11,081
Pros Atty IV-E	2,306	2.194999	4,599		4,599		4,599
Pros Atty CVR	2,658	2.530055	5,301		5,301		5,301
Non Allocated	41,779	39.767935	83,322		83,322		83,322
Schedule .4 Total for 82 Ionia	105,057	100.000000	209,520		209,520	0	209,520

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	43,413		43,413		43,413
283-694 CDBG Admin	638	0.466040	5,574		5,574		5,574
283-691 HOME	61	0.044559	533		533		533
283-694 CDBG HR	17	0.012418	149		149		149
283-695 6950 COC	8	0.005844	70		70		70
283-695 6951 COC	10	0.007305	87		87		87
Housing Commissn	1,682	1.228652	14,695		14,695		14,695
Community Action	10,250	7.487326	89,552		89,552		89,552
ACSET Bldg Depr.	11,389	8.319333	99,503		99,503		99,503
HHS Bldg Depr.	107,874	78.798813	942,470		942,470		942,470
Schedule .4 Total for HSC Building	136,898	100.000000	1,196,046		1,196,046	0	1,196,046

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	1,004		1,004		1,004
Co-op Extension	11,029	1.136768	947		947		947
KCH Boiler Plant	14,725	1.517717	1,264		1,264		1,264
Sheriff	88,197	9.090534	7,570		7,570		7,570
Jail	480,537	49.529328	41,244		41,244		41,244
Health	78,184	8.058486	6,710		6,710		6,710
H-Clinic TB	1,880	0.193773	161		161		161
H-Animal Control	23,000	2.370628	1,974		1,974		1,974
Veteran's Millage	5,292	0.545451	454		454		454
Non Allocated	255,663	26.351387	21,943		21,943		21,943
Schedule .4 Total for Fuller Campus	970,207	100.000000	83,271		83,271	0	83,271

Allocation Basis: Assigned square footage by location

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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 N&S	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, 2020
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, 2020
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, 2020
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	256,378		256,378		256,378
ID 260-284	120	0.300737	773		773		773
Schedule .4 Total for District Court	39,902	100.000000	257,151		257,151	0	257,151

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	19,829	19,829	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	20,618	0	0	0	19,614
Information Technology	17,240	2,852	14,388	0	0
Commissioners	11,516	11,516	0	0	0
Circuit Court	1,344,903	0	0	0	0
Circuit Court Svcs	71,629	0	0	0	0
District Court	256,378	0	0	0	0
Probate Court	188,780	0	0	0	0
Probation CC	41,142	0	0	0	0
F.O.C.	59,922	0	0	0	0
County Clerk	12,270	12,270	0	0	0
Clerk Circuit Ct	104,202	0	0	0	0
Equalization	14,546	14,546	0	0	0
Prosecutor	99,121	0	0	0	0
Pros Atty CRP	11,081	0	0	0	0
Pros Atty IV-E	4,599	0	0	0	0
Pros Atty CVR	5,301	0	0	0	0
Reg of Deeds	9,267	9,267	0	0	0
Co-op Extension	19,325	0	0	0	0
KCH Boiler Plant	1,264	0	0	0	0
Sheriff	7,570	0	0	0	0
Jail	41,244	0	0	0	0
Health	123,621	0	0	73,498	0
H-Clinic N&S	22,435	0	0	0	0
H-Clinic TB	6,545	0	0	0	0
H-Animal Control	1,974	0	0	0	0
MCDC	11,314	0	0	0	0
ID 260-284	773	0	0	0	0
283-694 CDBG Admin	5,574	0	0	0	0
283-691 HOME	533	0	0	0	0
283-694 CDBG HR	149	0	0	0	0
283-695 6950 COC	70	0	0	0	0
283-695 6951 COC	87	0	0	0	0
Housing Commissn	14,695	0	0	0	0
Community Action	89,552	0	0	0	0
Veteran's Millage	2,239	0	0	0	0
SP Comm. Correct	4,780	0	0	0	0
Risk Managment	3,046	3,046	0	0	0
ACSET Bldg Depr.	99,503	0	0	0	0
HHS Bldg Depr.	942,470	0	0	0	0
Non Allocated	993,148	0	0	0	0
Direct Bill	0	0	0	0	0
Total	4,750,887	138,569	14,388	73,498	19,614

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	1,344,903	0	0	0	0
Circuit Court Svcs	71,629	0	0	0	0
District Court	0	0	0	0	0
Probate Court	188,780	0	0	0	0
Probation CC	6,650	0	0	34,492	0
F.O.C.	12,650	0	0	47,272	0
County Clerk	0	0	0	0	0
Clerk Circuit Ct	104,202	0	0	0	0
Equalization	0	0	0	0	0
Prosecutor	75,668	0	0	23,454	0
Pros Atty CRP	0	0	0	11,081	0
Pros Atty IV-E	0	0	0	4,599	0
Pros Atty CVR	0	0	0	5,301	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	43,413
H-Clinic N&S	0	0	0	0	0
H-Clinic TB	0	0	0	0	0
H-Animal Control	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	5,574
283-691 HOME	0	0	0	0	533
283-694 CDBG HR	0	0	0	0	149
283-695 6950 COC	0	0	0	0	70
283-695 6951 COC	0	0	0	0	87
Housing Commissn	0	0	0	0	14,695
Community Action	0	0	0	0	89,552
Veteran's Millage	0	0	0	0	0
SP Comm. Correct	4,780	0	0	0	0
Risk Managment	0	0	0	0	0
ACSET Bldg Depr.	0	0	0	0	99,503
HHS Bldg Depr.	0	0	0	0	942,470
Non Allocated	887,883	0	0	83,322	0
Direct Bill	0	0	0	0	0
Total	2,697,144	1,390	18,378	209,520	1,196,046

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	1,004	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	256,378
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	947	0	0	0	0
KCH Boiler Plant	1,264	0	0	0	0
Sheriff	7,570	0	0	0	0
Jail	41,244	0	0	0	0
Health	6,710	0	0	0	0
H-Clinic N&S	0	22,435	0	0	0
H-Clinic TB	161	0	6,384	0	0
H-Animal Control	1,974	0	0	0	0
MCDC	0	11,314	0	0	0
ID 260-284	0	0	0	0	773
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
283-695 6950 COC	0	0	0	0	0
283-695 6951 COC	0	0	0	0	0
Housing Commissn	0	0	0	0	0
Community Action	0	0	0	0	0
Veteran's Millage	454	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	21,943	0	0	0	0
Direct Bill	0	0	0	0	0
Total	83,271	33,749	6,384	1,785	257,151

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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.
- **Expendable Equipment / Improvements** - This activity accounts for miscellaneous equipment associated with Central Service departments that were included in the Capital Project funds and does not meet the established criteria for recording an asset in the Fixed Asset system as a capital asset. These items are considered expendable in the year of purchase. The basis of allocation is the dollar amount of equipment purchases by benefiting department. In 2020, there were \$5,082 of expendable improvements paid from Fund 401 related to the Juvenile Detention facility. The cost of these expendable improvements are identified in the Building & Grounds section of the cost allocation plan. Because these costs are not considered normal ongoing costs, an adjustment was included in the cost plan to reduce the amount charged to Juvenile Detention in 2022. When the FY 2022 cost allocation plan is prepared, this adjustment should be factored into the carry-forward calculation.

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, 2020
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	2,148,635			
Expendable Equipmnt	<u>64,762</u>			
Total Departmental Cost Adjustments:	<u>2,213,397</u>			2,213,397
Total To Be Allocated:	<u>2,213,397</u>			<u>2,213,397</u>

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .3 - Costs Allocated By Activity
For Department Equipment Depreciation

	Total	G&A	Equipment Depr	Expendable Eq
Wages & Benefits				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement	0			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Equipment Depr	2,148,635	0	2,148,635	0
Expendable Equipmnt	64,762	0	0	64,762
Functional Cost	2,213,397	0	2,148,635	64,762
Allocation Step 1				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	2,213,397	0	2,148,635	64,762
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For Equipment Depreciation				
Schedule .3 Total	2,213,397	0	2,148,635	64,762

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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
Administrator 101-172	2,844	0.132363	2,844		2,844		2,844
Treasurer 101-253	1,347	0.062691	1,347		1,347		1,347
Facilities Mgmt 101-265-2601	7,792	0.362649	7,792		7,792		7,792
Building & Grounds	126,064	5.867167	126,064		126,064		126,064
Central Services	5,262	0.244900	5,262		5,262		5,262
Fleet Services	59,590	2.773389	59,590		59,590		59,590
Information Technology	1,945,736	90.556841	1,945,736		1,945,736		1,945,736
Schedule .4 Total for Equipment Depr	2,148,635	100.000000	2,148,635		2,148,635	0	2,148,635

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, 2020
Schedule .4 - Detail Activity Allocations
For Department Equipment Depreciation

Activity - Expendable Eq

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Mgmt 101-265-2601	55,249.77	85.311993	55,250		55,250		55,250
Building & Grounds	5,082.25	7.847578	5,082		5,082		5,082
Information Technology	4,430.00	6.840429	4,430		4,430		4,430
Schedule .4 Total for Expendable Eq	64,762.02	100.000000	64,762		64,762	0	64,762

Allocation Basis: Dollar amount of expendable equipment by department

Allocation Source: CIP project analysis

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .5 - Allocation Summary
For Department Equipment Depreciation**

Receiving Department	Total	Equipment Depr	Expendable Eq
Administrator 101-172	2,844	2,844	0
Treasurer 101-253	1,347	1,347	0
Facilities Mgmt 101-265-2601	63,042	7,792	55,250
Building & Grounds	131,146	126,064	5,082
Central Services	5,262	5,262	0
Fleet Services	59,590	59,590	0
Information Technology	1,950,166	1,945,736	4,430
Direct Bill	0	0	0
Total	2,213,397	2,148,635	64,762

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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, 2020
Schedule .2 - Costs To Be Allocated
For Department Fiscal Services 101-191

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,928,583			1,928,583
Cost Adjustments:				
Annual Audit	101,900			
Reimbursement	-2,409			
Total Departmental Cost Adjustments:	99,491			99,491
Inbound Costs:				
Building Depreciation	15,671		15,671	
Fiscal Services 101-191		14,437	14,437	
Administrator 101-172		16,853	16,853	
Human Resources		15,756	15,756	
Purchasing 101-233		1,086	1,086	
Treasurer 101-253		3,525	3,525	
Building & Grounds		88,938	88,938	
Central Services		11,779	11,779	
Fleet Services		97	97	
Information Technology		77,225	77,225	
I.T. Fiscal/HR/Phone System		18,715	18,715	
Total Allocated Additions:	15,671	248,411	264,081	264,081
Total To Be Allocated:	2,043,745	248,411		2,292,155

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .3 - Costs Allocated By Activity
For Department Fiscal Services 101-191

	Total	G&A	Accounting	Payroll	Budgeting
Wages & Benefits					
SALARIES & WAGES	1,332,507	2,942	724,218	256,133	257,265
FRINGE BENEFITS	531,219	1,169	288,718	102,100	102,578
Other Expense & Cost					
Postage	7,210	16	3,919	1,386	1,392
Office Supplies	5,755	13	3,128	1,106	1,111
Contract Services	16,200	36	8,804	3,114	3,128
Operating Expenses	17,314	38	9,410	3,328	3,343
Insurance	8,767	19	4,765	1,685	1,693
Maint Software	4,828	11	2,624	928	932
Expendable Equip	4,784	11	2,600	919	924
Audit Adjustment	(1)	(1)	0	0	0
Departmental Total					
Expenditures Per Financial Statement	1,928,583				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Annual Audit	101,900	0	0	0	0
Reimbursement	(2,409)	(1,843)	0	(566)	0
Functional Cost					
	2,028,074	2,411	1,048,186	370,133	372,366
Allocation Step 1					
Inbound - All Others	15,671	34	8,517	3,012	3,026
Reallocate Admin Costs		(2,445)	1,266	447	450
Unallocated Costs	0	0	0	0	0
1st Allocation	2,043,745	0	1,057,969	373,592	375,842
Allocation Step 2					
Inbound - All Others	248,411	546	135,012	47,744	47,968
Reallocate Admin Costs		(546)	283	100	100
Unallocated Costs	0	0	0	0	0
2nd Allocation	248,411	0	135,295	47,844	48,068
Total For Fiscal Services 101-191					
Schedule .3 Total	2,292,155	0	1,193,264	421,436	423,910

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .3 - Costs Allocated By Activity
For Department Fiscal Services 101-191

	Division Admin	Audit Services
Wages & Benefits		
SALARIES & WAGES	91,949	0
FRINGE BENEFITS	36,654	0
Other Expense & Cost		
Postage	497	0
Office Supplies	397	0
Contract Services	1,118	0
Operating Expenses	1,195	0
Insurance	605	0
Maint Software	333	0
Expendable Equip	330	0
Audit Adjustment	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
Annual Audit	0	101,900
Reimbursement	0	0
Functional Cost	133,078	101,900
Allocation Step 1		
Inbound - All Others	1,081	0
Reallocate Admin Costs	161	122
Unallocated Costs	0	0
1st Allocation	134,320	102,022
Allocation Step 2		
Inbound - All Others	17,140	0
Reallocate Admin Costs	36	27
Unallocated Costs	0	0
2nd Allocation	17,176	27
Total For Fiscal Services 101-191		
Schedule .3 Total	151,496	102,049

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	2,908	0.750246	7,937		7,937		7,937
Administrator 101-172	2,197	0.566813	5,997		5,997	773	6,769
Human Resources	1,493	0.385185	4,075		4,075	525	4,600
Purchasing 101-233	1,391	0.358870	3,797		3,797	489	4,286
Treasurer 101-253	1,577	0.406856	4,304		4,304	555	4,859
Facilities Mgmt 101-265-2601	1,939	0.500250	5,292		5,292	682	5,974
Building & Grounds	14,384	3.710985	39,261		39,261	5,059	44,320
Central Services	1,441	0.371769	3,933		3,933	507	4,440
Fleet Services	2,498	0.644469	6,818		6,818	878	7,697
Information Technology	7,135	1.840787	19,475		19,475	2,509	21,984
Commissioners	1,044	0.269346	2,850		2,850	367	3,217
Circuit Court	33,701	8.694654	91,987		91,987	11,852	103,839
Circuit Court Svcs	1,603	0.413564	4,375		4,375	564	4,939
District Court	1,897	0.489415	5,178		5,178	667	5,845
Law Library	72	0.018576	197		197	25	222
Probate Court	3,151	0.812939	8,601		8,601	1,108	9,709
Cir Ct Referee	678	0.174920	1,851		1,851	238	2,089
Probation CC	230	0.059339	628		628	81	709
F.O.C.	3,826	0.987085	10,443		10,443	1,345	11,789
Elections	674	0.173888	1,840		1,840	237	2,077
COMIT	9	0.002322	25		25	3	28
County Clerk	1,176	0.303401	3,210		3,210	414	3,623
Concealed Pistol	535	0.138027	1,460		1,460	188	1,648
Clerk Circuit Ct	1,535	0.396021	4,190		4,190	540	4,730
Equalization	1,631	0.420788	4,452		4,452	574	5,025
Prosecutor	5,051	1.303127	13,787		13,787	1,776	15,563
Pros Atty CRP	1,912	0.493284	5,219		5,219	672	5,891
Pros Atty IV-E	868	0.223939	2,369		2,369	305	2,674
Pros Atty CVR	1,294	0.333844	3,532		3,532	455	3,987
Pros Atty YSOTP	34	0.008772	93		93	12	105
Reg of Deeds	1,010	0.260574	2,757		2,757	355	3,112
Co-op Extension	637	0.164342	1,739		1,739	224	1,963
KCH Boiler Plant	1,434	0.369963	3,914		3,914	504	4,418
Drain Commissioner	1,077	0.277859	2,940		2,940	379	3,318
Sheriff	13,667	3.526003	37,304		37,304	4,806	42,110
SRO 279-301-3027	1,459	0.376413	3,982		3,982	513	4,495
CP 279-301-3030	755	0.194785	2,061		2,061	266	2,326
CP 279-301-3031	725	0.187046	1,979		1,979	255	2,234
CP 279-301-3032	737	0.190142	2,012		2,012	259	2,271
CP 279-301-3033	698	0.180080	1,905		1,905	245	2,151
Traffic & Safety	16	0.004128	44		44	6	49
Emergency Mgmt	1,290	0.332812	3,521		3,521	454	3,975
Marine	761	0.196333	2,077		2,077	268	2,345
Twp Law Enf	2,378	0.613510	6,491		6,491	836	7,327
Twp Law Enf EP	1,337	0.344938	3,649		3,649	470	4,120
Twp Law Enf CS	770	0.198655	2,102		2,102	271	2,372
2nd Road Patrol	1,122	0.289469	3,062		3,062	395	3,457
E-911	2,527	0.651951	6,897		6,897	889	7,786
Dispatch 261-325	156	0.040247	426		426	55	481
Jail	12,849	3.314964	35,071		35,071	4,519	39,590
MDOT Road Crew	15	0.003870	41		41	5	46
RC Inmate Crew	704	0.181628	1,922		1,922	248	2,169

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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
DPW Corr Deputies	775	0.199945	2,115		2,115	273	2,388
Health Prev Prog	175	0.045149	478		478	62	539
Medical Examiner	1,020	0.263154	2,784		2,784	359	3,143
Mental Health	51	0.013158	139		139	18	157
Human Services	575	0.148347	1,569		1,569	202	1,772
Guardianship	3,979	1.026558	10,861		10,861	1,399	12,260
Zoo	33	0.008514	90		90	12	102
Fire Prevention	472	0.121773	1,288		1,288	166	1,454
Parks & Rec	23,491	6.060536	64,119		64,119	8,262	72,380
Health	63,474	16.375901	173,252		173,252	22,328	195,580
H-COVID	1,477	0.381057	4,031		4,031	519	4,551
H-Animal Control	2,988	0.770886	8,156		8,156	1,051	9,207
Lodging Tax	538	0.138801	1,468		1,468	189	1,658
Early Childhood Mil	317	0.081784	865		865	111	977
Corr/Det Fac.	129	0.033281	352		352	45	398
Senior Millage	441	0.113775	1,204		1,204	155	1,359
ID 260-283	7,876	2.031960	21,498		21,498	2,770	24,267
ID 260-284	2,138	0.551591	5,836		5,836	752	6,587
ID 260-286	861	0.222133	2,350		2,350	303	2,653
ROD Automation	1,282	0.330748	3,499		3,499	451	3,950
Zoo/Museum Millage	313	0.080752	854		854	110	964
Sh Narcotics Shr	857	0.221101	2,339		2,339	301	2,641
Sh Narcotics Fed	145	0.037409	396		396	51	447
283-694 CDBG Admin	1,270	0.327652	3,466		3,466	447	3,913
283-691 HOME	797	0.205621	2,175		2,175	280	2,456
283-694 CDBG HR	411	0.106036	1,122		1,122	145	1,266
283-694 CDBG LGA	408	0.105262	1,114		1,114	143	1,257
283-695 6950 COC	533	0.137511	1,455		1,455	187	1,642
283-695 6951 COC	495	0.127707	1,351		1,351	174	1,525
283-696-3660 ESG	243	0.062693	663		663	85	749
Housing Commissn	24,414	6.298664	66,638		66,638	8,586	75,224
Community Action	19,785	5.104410	54,003		54,003	6,958	60,961
CC Juve AD	52	0.013416	142		142	18	160
CC Milk Meal	395	0.101908	1,078		1,078	139	1,217
CCF State Inst.	25	0.006450	68		68	9	77
CCF IHC ASO	548	0.141381	1,496		1,496	193	1,689
CCF IHC CP	3,642	0.939614	9,941		9,941	1,281	11,222
CCF IHC YDIP	64	0.016512	175		175	22	197
CCF IHC CASA	72	0.018576	197		197	25	222
CCF IC ICP	1,249	0.322234	3,409		3,409	439	3,848
CCF IC ICPO	146	0.037667	399		399	51	450
CCF FFC FFCP	215	0.055469	587		587	76	662
CCF FFC FFCPO	449	0.115839	1,226		1,226	158	1,383
CCF FFC FFCPPRC	428	0.110421	1,168		1,168	151	1,319
CCF JD Juve Det	3,063	0.790235	8,360		8,360	1,077	9,438
CCF JD Fac Mgmt	2,704	0.697616	7,381		7,381	951	8,331
CCF DHHS	491	0.126675	1,340		1,340	173	1,513
Veteran's Millage	2,245	0.579196	6,128		6,128	790	6,917
SP Comm. Correct	1,227	0.316559	3,349		3,349	432	3,781
SP Remonum.	134	0.034571	366		366	47	413
SP Ag Preservation	135	0.034829	368		368	47	416
KCBA Debt Service	118	0.030443	322		322	41	364

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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
KC Constr. Fund	91	0.023477	248		248	32	280
DPW Resource Rec	984	0.253866	2,686		2,686	346	3,032
DPW Act 451	43	0.011094	117		117	15	132
DPW Admin & Fin	1,543	0.398085	4,212		4,212	543	4,754
DPW NK Landfill	1,216	0.313721	3,319		3,319	428	3,747
DPW LTE	120	0.030959	328		328	42	370
DPW SK Landfill	5,179	1.336151	14,136		14,136	1,821	15,957
DPW WTE	3,980	1.026816	10,863		10,863	1,400	12,263
DPW Mat. Recycle	4,848	1.250755	13,233		13,233	1,705	14,938
DPW NK Transfer	4,207	1.085381	11,483		11,483	1,480	12,962
DPW Sparta LF	609	0.157118	1,662		1,662	214	1,876
DPW Kentwood LF	1,481	0.382089	4,042		4,042	521	4,563
DPW Ordinance	181	0.046697	494		494	64	558
DPW HHW	1,305	0.336682	3,562		3,562	459	4,021
Delinquent Tax	1,380	0.356032	3,767		3,767	485	4,252
Motor Pool	362	0.093394	988		988	127	1,115
Office Equipment	373	0.096232	1,018		1,018	131	1,149
Risk Management	2,311	0.596224	6,308		6,308	813	7,121
Drain Revolving	7,333	1.891870	20,015		20,015	2,579	22,594
Lake Level Revol	411	0.106036	1,122		1,122	145	1,266
Drain Debt Serv	100	0.025799	273		273	35	308
Coronavirus Relief Fund	26,320	6.790401	71,840		71,840	9,256	81,097
Non Allocated	56	0.014448	153		153	20	172
Schedule .4 Total for Accounting	387,606	100.000000	1,057,969		1,057,969	135,295	1,193,264

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, 2020
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	16.92	0.987868	3,691		3,691		3,691
Administrator 101-172	9.87	0.576256	2,153		2,153	278	2,431
Human Resources	14.21	0.829645	3,099		3,099	401	3,500
Purchasing 101-233	5.95	0.347388	1,298		1,298	168	1,466
Treasurer 101-253	11.84	0.691274	2,583		2,583	334	2,917
Facilities Mgmt 101-265-2601	3.05	0.178073	665		665	86	751
Building & Grounds	41.19	2.404862	8,984		8,984	1,162	10,146
Central Services	6.94	0.405189	1,514		1,514	196	1,710
Fleet Services	3.45	0.201427	753		753	97	850
Information Technology	35.22	2.056306	7,682		7,682	994	8,676
Commissioners	22.68	1.324163	4,947		4,947	640	5,587
Circuit Court	87.14	5.087635	19,007		19,007	2,458	21,465
Circuit Court Svcs	21.65	1.264027	4,722		4,722	611	5,333
District Court	32.32	1.886991	7,050		7,050	912	7,961
Probate Court	14.61	0.852999	3,187		3,187	412	3,599
Cir Ct Referee	13.47	0.786441	2,938		2,938	380	3,318
F.O.C.	96.72	5.646960	21,097		21,097	2,729	23,825
Elections	2.10	0.122608	458		458	59	517
County Clerk	8.78	0.512617	1,915		1,915	248	2,163
Concealed Pistol	0.99	0.057801	216		216	28	244
Clerk Circuit Ct	23.04	1.345182	5,025		5,025	650	5,675
Equalization	14.04	0.819720	3,062		3,062	396	3,458
Prosecutor	40.70	2.376254	8,877		8,877	1,148	10,026
Pros Atty CRP	17.67	1.031656	3,854		3,854	498	4,353
Pros Atty IV-E	7.70	0.449562	1,680		1,680	217	1,897
Pros Atty CVR	9.98	0.582678	2,177		2,177	282	2,459
Reg of Deeds	6.33	0.369575	1,381		1,381	179	1,559
Co-op Extension	1.00	0.058385	218		218	28	246
KCH Boiler Plant	0.05	0.002919	11		11	1	12
Drain Commissioner	4.26	0.248718	929		929	120	1,049
Sheriff	159.75	9.326942	34,845		34,845	4,507	39,352
SRO 279-301-3027	13.51	0.788776	2,947		2,947	381	3,328
CP 279-301-3030	1.00	0.058385	218		218	28	246
CP 279-301-3031	1.00	0.058385	218		218	28	246
CP 279-301-3032	0.97	0.056633	212		212	27	239
CP 279-301-3033	0.97	0.056633	212		212	27	239
Emergency Mgmt	0.92	0.053714	201		201	26	227
Marine	1.38	0.080571	301		301	39	340
Twp Law Enf	40.38	2.357571	8,808		8,808	1,139	9,947
Twp Law Enf EP	13.47	0.786441	2,938		2,938	380	3,318
Twp Law Enf CS	0.98	0.057217	214		214	28	241
2nd Road Patrol	2.79	0.162893	609		609	79	687
E-911	59.89	3.496655	13,063		13,063	1,690	14,753
Jail	262.81	15.344056	57,324		57,324	7,418	64,742
RC Inmate Crew	0.94	0.054882	205		205	26	231
DPW Corr Deputies	1.91	0.111515	417		417	54	470
Medical Examiner	5.48	0.319948	1,195		1,195	155	1,350
Human Services	2.93	0.171067	639		639	83	722
Parks & Rec	56.14	3.277712	12,245		12,245	1,584	13,829
Health	170.04	9.927720	37,089		37,089	4,797	41,886
H-COVID	8.12	0.474083	1,771		1,771	229	2,000
H-Animal Control	20.43	1.192798	4,456		4,456	576	5,033

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	0.058385	218		218	28	246
ID 260-284	3.71	0.216607	809		809	105	914
ROD Automation	1.42	0.082906	310		310	40	350
Sh Narcotics Shr	1.00	0.058385	218		218	28	246
283-694 CDBG Admin	2.55	0.148881	556		556	72	628
283-691 HOME	0.22	0.012845	48		48	6	54
283-694 CDBG HR	0.05	0.002919	11		11	1	12
283-695 6950 COC	0.03	0.001752	7		7	1	7
283-695 6951 COC	0.04	0.002335	9		9	1	10
Housing Commissn	3.84	0.224197	838		838	108	946
Community Action	26.70	1.558869	5,824		5,824	753	6,577
CCF IHC ASO	4.00	0.233538	872		872	113	985
CCF IHC CP	55.04	3.213489	12,005		12,005	1,553	13,558
CCF JD Juve Det	75.67	4.417964	16,505		16,505	2,135	18,640
CCF JD Fac Mgmt	4.87	0.284333	1,062		1,062	137	1,200
Veteran's Millage	7.75	0.452481	1,690		1,690	219	1,909
SP Comm. Correct	1.99	0.116185	434		434	56	490
SP Ag Preservation	0.19	0.011093	41		41	5	47
DPW Resource Rec	2.00	0.116769	436		436	56	493
DPW Admin & Fin	8.90	0.519623	1,941		1,941	251	2,192
DPW NK Landfill	1.55	0.090496	338		338	44	382
DPW SK Landfill	14.31	0.835484	3,121		3,121	404	3,525
DPW WTE	6.05	0.353227	1,320		1,320	171	1,490
DPW Mat. Recycle	12.11	0.707038	2,641		2,641	342	2,983
DPW NK Transfer	7.34	0.428543	1,601		1,601	207	1,808
DPW Sparta LF	0.52	0.030360	113		113	15	128
DPW Kentwood LF	1.65	0.096335	360		360	47	406
DPW HHW	1.59	0.092832	347		347	45	392
Risk Managment	0.93	0.054298	203		203	26	229
Coronavirus Relief Fund	66.08	3.858055	14,413		14,413	1,864	16,278
Schedule .4 Total for Payroll	1,712.78	100.000000	373,592		373,592	47,844	421,436

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, 2020
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	35	0.544662	2,047		2,047		2,047
Administrator 101-172	42	0.653595	2,456		2,456	316	2,772
Human Resources	46	0.715842	2,690		2,690	346	3,036
Purchasing 101-233	28	0.435730	1,638		1,638	211	1,848
Treasurer 101-253	51	0.793651	2,983		2,983	384	3,366
Facilities Mgmt 101-265-2601	70	1.089325	4,094		4,094	526	4,621
Building & Grounds	261	4.061625	15,265		15,265	1,963	17,228
Central Services	36	0.560224	2,106		2,106	271	2,376
Fleet Services	38	0.591348	2,223		2,223	286	2,508
Information Technology	237	3.688142	13,862		13,862	1,783	15,644
Commissioners	26	0.404606	1,521		1,521	196	1,716
Circuit Court	85	1.322751	4,971		4,971	639	5,611
Circuit Court Svcs	35	0.544662	2,047		2,047	263	2,310
District Court	54	0.840336	3,158		3,158	406	3,564
Law Library	2	0.031124	117		117	15	132
Probate Court	39	0.606909	2,281		2,281	293	2,574
Cir Ct Referee	21	0.326797	1,228		1,228	158	1,386
Probation CC	8	0.124494	468		468	60	528
F.O.C.	87	1.353875	5,088		5,088	654	5,743
Elections	30	0.466853	1,755		1,755	226	1,980
COMIT	2	0.031124	117		117	15	132
County Clerk	30	0.466853	1,755		1,755	226	1,980
Concealed Pistol	20	0.311236	1,170		1,170	150	1,320
Clerk Circuit Ct	36	0.560224	2,106		2,106	271	2,376
Equalization	48	0.746965	2,807		2,807	361	3,168
Prosecutor	45	0.700280	2,632		2,632	338	2,970
Pros Atty CRP	37	0.575786	2,164		2,164	278	2,442
Pros Atty IV-E	30	0.466853	1,755		1,755	226	1,980
Pros Atty CVR	33	0.513539	1,930		1,930	248	2,178
Pros Atty YSOTP	2	0.031124	117		117	15	132
Reg of Deeds	25	0.389045	1,462		1,462	188	1,650
Co-op Extension	18	0.280112	1,053		1,053	135	1,188
KCH Boiler Plant	25	0.389045	1,462		1,462	188	1,650
Drain Commissioner	39	0.606909	2,281		2,281	293	2,574
Sheriff	118	1.836290	6,902		6,902	887	7,789
SRO 279-301-3027	22	0.342359	1,287		1,287	165	1,452
CP 279-301-3030	18	0.280112	1,053		1,053	135	1,188
CP 279-301-3031	19	0.295674	1,111		1,111	143	1,254
CP 279-301-3032	18	0.280112	1,053		1,053	135	1,188
CP 279-301-3033	18	0.280112	1,053		1,053	135	1,188
Traffic & Safety	18	0.280112	1,053		1,053	135	1,188
Emergency Mgmt	45	0.700280	2,632		2,632	338	2,970
Marine	21	0.326797	1,228		1,228	158	1,386
Twp Law Enf	27	0.420168	1,579		1,579	203	1,782
Twp Law Enf EP	21	0.326797	1,228		1,228	158	1,386
Twp Law Enf CS	19	0.295674	1,111		1,111	143	1,254
2nd Road Patrol	23	0.357921	1,345		1,345	173	1,518
E-911	28	0.435730	1,638		1,638	211	1,848
Dispatch 261-325	8	0.124494	468		468	60	528
Jail	123	1.914099	7,194		7,194	925	8,119
RC Inmate Crew	16	0.248988	936		936	120	1,056
DPW Corr Deputies	18	0.280112	1,053		1,053	135	1,188

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	0.046685	175		175	23	198
Medical Examiner	31	0.482415	1,813		1,813	233	2,046
Mental Health	4	0.062247	234		234	30	264
Human Services	9	0.140056	526		526	68	594
Guardianship	15	0.233427	877		877	113	990
Zoo	15	0.233427	877		877	113	990
Fire Prevention	17	0.264550	994		994	128	1,122
Parks & Rec	655	10.192968	38,310		38,310	4,931	43,240
Health	331	5.150949	19,359		19,359	2,489	21,849
H-COVID	131	2.038593	7,662		7,662	985	8,647
H-Animal Control	60	0.933707	3,509		3,509	451	3,960
Lodging Tax	23	0.357921	1,345		1,345	173	1,518
Early Childhood Mil	12	0.186741	702		702	90	792
Corr/Det Fac.	9	0.140056	526		526	68	594
Senior Millage	13	0.202303	760		760	98	858
ID 260-283	38	0.591348	2,223		2,223	286	2,508
ID 260-284	41	0.638033	2,398		2,398	308	2,706
ID 260-286	36	0.560224	2,106		2,106	271	2,376
ROD Automation	35	0.544662	2,047		2,047	263	2,310
Zoo/Museum Millage	14	0.217865	819		819	105	924
Sh Narcotics Shr	32	0.497977	1,872		1,872	241	2,112
Sh Narcotics Fed	4	0.062247	234		234	30	264
283-694 CDBG Admin	34	0.529101	1,989		1,989	256	2,244
283-691 HOME	30	0.466853	1,755		1,755	226	1,980
283-694 CDBG HR	26	0.404606	1,521		1,521	196	1,716
283-694 CDBG LGA	20	0.311236	1,170		1,170	150	1,320
283-695 6950 COC	19	0.295674	1,111		1,111	143	1,254
283-695 6951 COC	19	0.295674	1,111		1,111	143	1,254
283-696-3660 ESG	13	0.202303	760		760	98	858
Housing Commisn	105	1.633987	6,141		6,141	790	6,931
Community Action	200	3.112356	11,698		11,698	1,504	13,202
CC Juve AD	3	0.046685	175		175	23	198
CC Milk Meal	3	0.046685	175		175	23	198
CCF State Inst.	3	0.046685	175		175	23	198
CCF IHC ASO	24	0.373483	1,404		1,404	181	1,584
CCF IHC CP	42	0.653595	2,456		2,456	316	2,772
CCF IHC YDIP	4	0.062247	234		234	30	264
CCF IHC CASA	4	0.062247	234		234	30	264
CCF IC ICP	11	0.171180	643		643	83	726
CCF IC ICPO	4	0.062247	234		234	30	264
CCF FFC FFCP	4	0.062247	234		234	30	264
CCF FFC FFCPO	4	0.062247	234		234	30	264
CCF FFC FFCPPRC	4	0.062247	234		234	30	264
CCF JD Juve Det	45	0.700280	2,632		2,632	338	2,970
CCF JD Fac Mgmt	30	0.466853	1,755		1,755	226	1,980
CCF DHHS	20	0.311236	1,170		1,170	150	1,320
Veteran's Millage	47	0.731404	2,749		2,749	353	3,102
SP Comm. Correct	43	0.669157	2,515		2,515	323	2,838
SP Remonum.	4	0.062247	234		234	30	264
SP Ag Preservation	12	0.186741	702		702	90	792
KCBA Debt Service	33	0.513539	1,930		1,930	248	2,178
KC Constr. Fund	5	0.077809	292		292	38	330

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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
DPW Resource Rec	39	0.606909	2,281		2,281	293	2,574
DPW Act 451	5	0.077809	292		292	38	330
DPW Admin & Fin	60	0.933707	3,509		3,509	451	3,960
DPW NK Landfill	48	0.746965	2,807		2,807	361	3,168
DPW LTE	11	0.171180	643		643	83	726
DPW SK Landfill	85	1.322751	4,971		4,971	639	5,611
DPW WTE	67	1.042639	3,919		3,919	504	4,423
DPW Mat. Recycle	76	1.182695	4,445		4,445	572	5,017
DPW NK Transfer	60	0.933707	3,509		3,509	451	3,960
DPW Sparta LF	29	0.451292	1,696		1,696	218	1,914
DPW Kentwood LF	49	0.762527	2,866		2,866	368	3,234
DPW Ordinance	15	0.233427	877		877	113	990
DPW HHW	40	0.622471	2,340		2,340	301	2,640
Deliquent Tax	111	1.727358	6,492		6,492	835	7,327
Motor Pool	6	0.093371	351		351	45	396
Office Equipment	101	1.571740	5,907		5,907	760	6,667
Risk Managment	59	0.918145	3,451		3,451	444	3,895
Drain Revolving	514	7.998755	30,063		30,063	3,866	33,929
Lake Level Revol	30	0.466853	1,755		1,755	226	1,980
Drain Debt Serv	11	0.171180	643		643	83	726
Coronavirus Relief Fund	420	6.535948	24,565		24,565	3,159	27,724
Non Allocated	46	0.715842	2,690		2,690	346	3,036
Schedule .4 Total for Budgeting	6,426	100.000000	375,842		375,842	48,068	423,910

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, 2020
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	59,962	65.067876	87,399		87,399	11,176	98,575
Central Services	12,762	13.848708	18,602		18,602	2,379	20,980
Fleet Services	12,548	13.616486	18,290		18,290	2,339	20,628
Risk Managment	6,881	7.466930	10,030		10,030	1,282	11,312
Schedule .4 Total for Division Admin	92,153	100.000000	134,320		134,320	17,176	151,496

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, 2020
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	3,092	0.746580	762		762		762
Administrator 101-172	2,256	0.544724	556		556	0	556
Human Resources	1,513	0.365322	373		373	0	373
Purchasing 101-233	1,392	0.336106	343		343	0	343
Treasurer 101-253	3,483	0.840989	858		858	0	858
Facilities Mgmt 101-265-2601	1,995	0.481704	491		491	0	492
Building & Grounds	14,725	3.555432	3,627		3,627	1	3,628
Central Services	1,582	0.381983	390		390	0	390
Fleet Services	2,500	0.603639	616		616	0	616
Information Technology	7,737	1.868141	1,906		1,906	0	1,906
Commissioners	1,046	0.252562	258		258	0	258
Circuit Court	34,130	8.240876	8,408		8,408	2	8,410
Circuit Court Svcs	1,635	0.394780	403		403	0	403
District Court	2,194	0.529753	540		540	0	541
Law Library	72	0.017385	18		18		18
Probate Court	4,326	1.044536	1,066		1,066	0	1,066
Cir Ct Referee	678	0.163707	167		167	0	167
Probation CC	230	0.055535	57		57	0	57
F.O.C.	4,129	0.996970	1,017		1,017	0	1,017
Elections	726	0.175297	179		179	0	179
COMIT	12	0.002897	3		3		3
County Clerk	2,077	0.501503	512		512	0	512
Concealed Pistol	740	0.178677	182		182	0	182
Clerk Circuit Ct	1,931	0.466251	476		476	0	476
Equalization	1,763	0.425686	434		434	0	434
Prosecutor	5,089	1.228767	1,254		1,254	0	1,254
Pros Atty CRP	1,993	0.481221	491		491	0	491
Pros Atty IV-E	886	0.213930	218		218	0	218
Pros Atty CVR	1,304	0.314858	321		321	0	321
Pros Atty YSOTP	37	0.008934	9		9		9
Reg of Deeds	1,750	0.422547	431		431	0	431
Co-op Extension	637	0.153807	157		157	0	157
KCH Boiler Plant	1,602	0.386812	395		395	0	395
Drain Commissioner	1,148	0.277191	283		283	0	283
Sheriff	14,335	3.461265	3,531		3,531	1	3,532
SRO 279-301-3027	1,699	0.410233	419		419	0	419
CP 279-301-3030	771	0.186162	190		190	0	190
CP 279-301-3031	761	0.183748	187		187	0	187
CP 279-301-3032	755	0.182299	186		186	0	186
CP 279-301-3033	718	0.173365	177		177	0	177
Traffic & Safety	20	0.004829	5		5		5
Emergency Mgmt	1,362	0.328862	336		336	0	336
Marine	765	0.184713	188		188	0	188
Twp Law Enf	2,566	0.619575	632		632	0	632
Twp Law Enf EP	1,415	0.341660	349		349	0	349
Twp Law Enf CS	796	0.192199	196		196	0	196
2nd Road Patrol	1,131	0.273086	279		279	0	279
E-911	2,579	0.622714	635		635	0	635
Dispatch 261-325	1,214	0.293127	299		299	0	299
Jail	13,493	3.257959	3,324		3,324	1	3,325
MDOT Road Crew	15	0.003622	4		4		4
RC Inmate Crew	714	0.172399	176		176	0	176

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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
DPW Corr Deputies	775	0.187128	191		191	0	191
Health Prev Prog	175	0.042255	43		43		43
Medical Examiner	1,065	0.257150	262		262	0	262
Mental Health	52	0.012556	13		13		13
Human Services	575	0.138837	142		142	0	142
Guardianship	3,992	0.963890	983		983	0	984
Zoo	33	0.007968	8		8		8
Fire Prevention	520	0.125557	128		128	0	128
Parks & Rec	23,903	5.771511	5,888		5,888	2	5,890
Health	66,449	16.044473	16,369		16,369	6	16,375
H-COVID	1,495	0.360976	368		368	0	368
H-Animal Control	3,529	0.852096	869		869	0	870
Lodging Tax	1,611	0.388985	397		397	0	397
Early Childhood Mil	760	0.183506	187		187	0	187
Corr/Det Fac.	594	0.143425	146		146	0	146
Senior Millage	907	0.219000	223		223	0	223
ID 260-283	7,893	1.905808	1,944		1,944	1	1,945
ID 260-284	2,139	0.516473	527		527	0	527
ID 260-286	862	0.208135	212		212	0	212
ROD Automation	1,579	0.381258	389		389	0	389
Zoo/Museum Millage	1,234	0.297956	304		304	0	304
Sh Narcotics Shr	880	0.212481	217		217	0	217
Sh Narcotics Fed	145	0.035011	36		36		36
283-694 CDBG Admin	1,342	0.324033	331		331	0	331
283-691 HOME	905	0.218517	223		223	0	223
283-694 CDBG HR	511	0.123384	126		126	0	126
283-694 CDBG LGA	544	0.131352	134		134	0	134
283-695 6950 COC	557	0.134491	137		137	0	137
283-695 6951 COC	519	0.125315	128		128	0	128
283-696-3660 ESG	261	0.063020	64		64	0	64
Housing Commissn	24,430	5.898758	6,018		6,018	2	6,020
Community Action	20,377	4.920139	5,020		5,020	1	5,021
CC Juve AD	53	0.012797	13		13		13
CC Milk Meal	407	0.098272	100		100	0	100
CCF State Inst.	25	0.006036	6		6		6
CCF IHC ASO	558	0.134732	137		137	0	137
CCF IHC CP	3,658	0.883244	901		901	0	901
CCF IHC YDIP	66	0.015936	16		16		16
CCF IHC CASA	74	0.017868	18		18		18
CCF IC ICP	1,304	0.314858	321		321	0	321
CCF IC ICPO	148	0.035735	36		36		36
CCF FFC FFCP	217	0.052396	53		53		53
CCF FFC FFCPO	451	0.108896	111		111	0	111
CCF FFC FFCPPRC	430	0.103826	106		106	0	106
CCF JD Juve Det	3,071	0.741510	757		757	0	757
CCF JD Fac Mgmt	2,708	0.653861	667		667	0	667
CCF DHHS	502	0.121211	124		124	0	124
Veteran's Millage	2,726	0.658208	672		672	0	672
SP Comm. Correct	1,252	0.302302	308		308	0	308
SP Remonum.	138	0.033321	34		34		34
SP Ag Preservation	139	0.033562	34		34		34
KCBA Debt Service	122	0.029458	30		30		30

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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
KC Constr. Fund	91	0.021972	22		22		22
DPW Resource Rec	986	0.238075	243		243	0	243
DPW Act 451	43	0.010383	11		11		11
DPW Admin & Fin	1,554	0.375222	383		383	0	383
DPW NK Landfill	1,220	0.294576	301		301	0	301
DPW LTE	132	0.031872	33		33		33
DPW SK Landfill	5,284	1.275851	1,302		1,302	0	1,302
DPW WTE	4,016	0.969685	989		989	0	990
DPW Mat. Recycle	4,887	1.179993	1,204		1,204	0	1,204
DPW NK Transfer	4,313	1.041398	1,062		1,062	0	1,063
DPW Sparta LF	609	0.147046	150		150	0	150
DPW Kentwood LF	1,483	0.358078	365		365	0	365
DPW Ordinance	280	0.067608	69		69	0	69
DPW HHW	1,310	0.316307	323		323	0	323
Delinquent Tax	5,152	1.243979	1,269		1,269	0	1,269
Motor Pool	362	0.087407	89		89	0	89
Office Equipment	373	0.090063	92		92	0	92
Risk Management	2,598	0.627301	640		640	0	640
Drain Revolving	8,327	2.010600	2,051		2,051	1	2,052
Lake Level Revol	441	0.106482	109		109	0	109
Drain Debt Serv	118	0.028492	29		29		29
Coronavirus Relief Fund	26,339	6.359696	6,488		6,488	2	6,490
Non Allocated	56	0.013522	14		14		14
Schedule .4 Total for Audit Services	414,155	100.000000	102,022		102,022	27	102,049

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, 2020
Schedule .5 - Allocation Summary
For Department Fiscal Services 101-191

Receiving Department	Total	Accounting	Payroll	Budgeting	Division Admin
Fiscal Services 101-191	14,437	7,937	3,691	2,047	0
Administrator 101-172	12,529	6,769	2,431	2,772	0
Human Resources	11,510	4,600	3,500	3,036	0
Purchasing 101-233	106,518	4,286	1,466	1,848	98,575
Treasurer 101-253	12,000	4,859	2,917	3,366	0
Facilities Mgmt 101-265-2601	11,838	5,974	751	4,621	0
Building & Grounds	75,323	44,320	10,146	17,228	0
Central Services	29,896	4,440	1,710	2,376	20,980
Fleet Services	32,299	7,697	850	2,508	20,628
Information Technology	48,210	21,984	8,676	15,644	0
Commissioners	10,777	3,217	5,587	1,716	0
Circuit Court	139,325	103,839	21,465	5,611	0
Circuit Court Svcs	12,985	4,939	5,333	2,310	0
District Court	17,911	5,845	7,961	3,564	0
Law Library	372	222	0	132	0
Probate Court	16,948	9,709	3,599	2,574	0
Cir Ct Referee	6,960	2,089	3,318	1,386	0
Probation CC	1,293	709	0	528	0
F.O.C.	42,374	11,789	23,825	5,743	0
Elections	4,753	2,077	517	1,980	0
COMIT	163	28	0	132	0
County Clerk	8,278	3,623	2,163	1,980	0
Concealed Pistol	3,395	1,648	244	1,320	0
Clerk Circuit Ct	13,257	4,730	5,675	2,376	0
Equalization	12,087	5,025	3,458	3,168	0
Prosecutor	29,813	15,563	10,026	2,970	0
Pros Atty CRP	13,177	5,891	4,353	2,442	0
Pros Atty IV-E	6,770	2,674	1,897	1,980	0
Pros Atty CVR	8,945	3,987	2,458	2,178	0
Pros Atty YSOTP	246	105	0	132	0
Reg of Deeds	6,753	3,112	1,559	1,650	0
Co-op Extension	3,554	1,963	246	1,188	0
KCH Boiler Plant	6,476	4,418	12	1,650	0
Drain Commissioner	7,225	3,318	1,049	2,574	0
Sheriff	92,783	42,110	39,352	7,789	0
SRO 279-301-3027	9,694	4,495	3,328	1,452	0
CP 279-301-3030	3,951	2,326	246	1,188	0
CP 279-301-3031	3,922	2,234	246	1,254	0
CP 279-301-3032	3,884	2,271	239	1,188	0
CP 279-301-3033	3,755	2,151	239	1,188	0
Traffic & Safety	1,242	49	0	1,188	0
Emergency Mgmt	7,507	3,975	227	2,970	0
Marine	4,259	2,345	340	1,386	0
Twp Law Enf	19,688	7,327	9,947	1,782	0
Twp Law Enf EP	9,172	4,120	3,318	1,386	0
Twp Law Enf CS	4,064	2,372	241	1,254	0
2nd Road Patrol	5,941	3,457	687	1,518	0
E-911	25,023	7,786	14,753	1,848	0
Dispatch 261-325	1,308	481	0	528	0
Jail	115,776	39,590	64,742	8,119	0
MDOT Road Crew	50	46	0	0	0
RC Inmate Crew	3,633	2,169	231	1,056	0

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .5 - Allocation Summary
For Department Fiscal Services 101-191**

Receiving Department	Total	Accounting	Payroll	Budgeting	Division Admin
DPW Corr Deputies	4,238	2,388	470	1,188	0
Health Prev Prog	780	539	0	198	0
Medical Examiner	6,801	3,143	1,350	2,046	0
Mental Health	434	157	0	264	0
Human Services	3,229	1,772	722	594	0
Guardianship	14,234	12,260	0	990	0
Zoo	1,100	102	0	990	0
Fire Prevention	2,705	1,454	0	1,122	0
Parks & Rec	135,339	72,380	13,829	43,240	0
Health	275,690	195,580	41,886	21,849	0
H-COVID	15,567	4,551	2,000	8,647	0
H-Animal Control	19,069	9,207	5,033	3,960	0
Lodging Tax	3,819	1,658	246	1,518	0
Early Childhood Mil	1,956	977	0	792	0
Corr/Det Fac.	1,138	398	0	594	0
Senior Millage	2,440	1,359	0	858	0
ID 260-283	28,721	24,267	0	2,508	0
ID 260-284	10,735	6,587	914	2,706	0
ID 260-286	5,241	2,653	0	2,376	0
ROD Automation	6,999	3,950	350	2,310	0
Zoo/Museum Millage	2,192	964	0	924	0
Sh Narcotics Shr	5,216	2,641	246	2,112	0
Sh Narcotics Fed	746	447	0	264	0
283-694 CDBG Admin	7,116	3,913	628	2,244	0
283-691 HOME	4,713	2,456	54	1,980	0
283-694 CDBG HR	3,121	1,266	12	1,716	0
283-694 CDBG LGA	2,711	1,257	0	1,320	0
283-695 6950 COC	3,041	1,642	7	1,254	0
283-695 6951 COC	2,917	1,525	10	1,254	0
283-696-3660 ESG	1,671	749	0	858	0
Housing Commissn	89,120	75,224	946	6,931	0
Community Action	85,761	60,961	6,577	13,202	0
CC Juve AD	371	160	0	198	0
CC Milk Meal	1,515	1,217	0	198	0
CCF State Inst.	281	77	0	198	0
CCF IHC ASO	4,395	1,689	985	1,584	0
CCF IHC CP	28,454	11,222	13,558	2,772	0
CCF IHC YDIP	477	197	0	264	0
CCF IHC CASA	504	222	0	264	0
CCF IC ICP	4,896	3,848	0	726	0
CCF IC ICPO	750	450	0	264	0
CCF FFC FFCP	980	662	0	264	0
CCF FFC FFCPO	1,759	1,383	0	264	0
CCF FFC FFCPPRC	1,689	1,319	0	264	0
CCF JD Juve Det	31,805	9,438	18,640	2,970	0
CCF JD Fac Mgmt	12,179	8,331	1,200	1,980	0
CCF DHHS	2,957	1,513	0	1,320	0
Veteran's Millage	12,600	6,917	1,909	3,102	0
SP Comm. Correct	7,418	3,781	490	2,838	0
SP Remonum.	711	413	0	264	0
SP Ag Preservation	1,289	416	47	792	0
KCBA Debt Service	2,572	364	0	2,178	0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .5 - Allocation Summary
For Department Fiscal Services 101-191

Receiving Department	Total	Accounting	Payroll	Budgeting	Division Admin
KC Constr. Fund	633	280	0	330	0
DPW Resource Rec	6,342	3,032	493	2,574	0
DPW Act 451	473	132	0	330	0
DPW Admin & Fin	11,290	4,754	2,192	3,960	0
DPW NK Landfill	7,598	3,747	382	3,168	0
DPW LTE	1,128	370	0	726	0
DPW SK Landfill	26,395	15,957	3,525	5,611	0
DPW WTE	19,165	12,263	1,490	4,423	0
DPW Mat. Recycle	24,141	14,938	2,983	5,017	0
DPW NK Transfer	19,794	12,962	1,808	3,960	0
DPW Sparta LF	4,069	1,876	128	1,914	0
DPW Kentwood LF	8,570	4,563	406	3,234	0
DPW Ordinance	1,617	558	0	990	0
DPW HHW	7,376	4,021	392	2,640	0
Deliquent Tax	12,848	4,252	0	7,327	0
Motor Pool	1,601	1,115	0	396	0
Office Equipment	7,908	1,149	0	6,667	0
Risk Managment	23,196	7,121	229	3,895	11,312
Drain Revolving	58,575	22,594	0	33,929	0
Lake Level Revol	3,355	1,266	0	1,980	0
Drain Debt Serv	1,063	308	0	726	0
Coronavirus Relief Fund	131,588	81,097	16,278	27,724	0
Non Allocated	3,223	172	0	3,036	0
Direct Bill	0	0	0	0	0
Total	2,292,155	1,193,264	421,436	423,910	151,496

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .5 - Allocation Summary
For Department Fiscal Services 101-191**

Receiving Department	Audit Services
Fiscal Services 101-191	762
Administrator 101-172	556
Human Resources	373
Purchasing 101-233	343
Treasurer 101-253	858
Facilities Mgmt 101-265-2601	492
Building & Grounds	3,628
Central Services	390
Fleet Services	616
Information Technology	1,906
Commissioners	258
Circuit Court	8,410
Circuit Court Svcs	403
District Court	541
Law Library	18
Probate Court	1,066
Cir Ct Referee	167
Probation CC	57
F.O.C.	1,017
Elections	179
COMIT	3
County Clerk	512
Concealed Pistol	182
Clerk Circuit Ct	476
Equalization	434
Prosecutor	1,254
Pros Atty CRP	491
Pros Atty IV-E	218
Pros Atty CVR	321
Pros Atty YSOTP	9
Reg of Deeds	431
Co-op Extension	157
KCH Boiler Plant	395
Drain Commissioner	283
Sheriff	3,532
SRO 279-301-3027	419
CP 279-301-3030	190
CP 279-301-3031	187
CP 279-301-3032	186
CP 279-301-3033	177
Traffic & Safety	5
Emergency Mgmt	336
Marine	188
Twp Law Enf	632
Twp Law Enf EP	349
Twp Law Enf CS	196
2nd Road Patrol	279
E-911	635
Dispatch 261-325	299
Jail	3,325
MDOT Road Crew	4
RC Inmate Crew	176

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .5 - Allocation Summary
For Department Fiscal Services 101-191**

Receiving Department	Audit Services
DPW Corr Deputies	191
Health Prev Prog	43
Medical Examiner	262
Mental Health	13
Human Services	142
Guardianship	984
Zoo	8
Fire Prevention	128
Parks & Rec	5,890
Health	16,375
H-COVID	368
H-Animal Control	870
Lodging Tax	397
Early Childhood Mil	187
Corr/Det Fac.	146
Senior Millage	223
ID 260-283	1,945
ID 260-284	527
ID 260-286	212
ROD Automation	389
Zoo/Museum Millage	304
Sh Narcotics Shr	217
Sh Narcotics Fed	36
283-694 CDBG Admin	331
283-691 HOME	223
283-694 CDBG HR	126
283-694 CDBG LGA	134
283-695 6950 COC	137
283-695 6951 COC	128
283-696-3660 ESG	64
Housing Commissn	6,020
Community Action	5,021
CC Juve AD	13
CC Milk Meal	100
CCF State Inst.	6
CCF IHC ASO	137
CCF IHC CP	901
CCF IHC YDIP	16
CCF IHC CASA	18
CCF IC ICP	321
CCF IC ICPO	36
CCF FFC FFCP	53
CCF FFC FFCPO	111
CCF FFC FFCPPRC	106
CCF JD Juve Det	757
CCF JD Fac Mgmt	667
CCF DHHS	124
Veteran's Millage	672
SP Comm. Correct	308
SP Remonum.	34
SP Ag Preservation	34
KCBA Debt Service	30

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .5 - Allocation Summary
For Department Fiscal Services 101-191**

Receiving Department	Audit Services
KC Constr. Fund	22
DPW Resource Rec	243
DPW Act 451	11
DPW Admin & Fin	383
DPW NK Landfill	301
DPW LTE	33
DPW SK Landfill	1,302
DPW WTE	990
DPW Mat. Recycle	1,204
DPW NK Transfer	1,063
DPW Sparta LF	150
DPW Kentwood LF	365
DPW Ordinance	69
DPW HHW	323
Deliquent Tax	1,269
Motor Pool	89
Office Equipment	92
Risk Managment	640
Drain Revolving	2,052
Lake Level Revol	109
Drain Debt Serv	29
Coronavirus Relief Fund	6,490
Non Allocated	14
 Direct Bill	 0
 Total	 <u>102,049</u>

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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, 2020
Schedule .2 - Costs To Be Allocated
For Department Administrator 101-172

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,488,405			1,488,405
Cost Adjustments:				
Management Studies	244,938			
Corporate Counsel	72,436			
Reimbursement	0			
Total Departmental Cost Adjustments:	317,374			317,374
Inbound Costs:				
Building Depreciation	19,829		19,829	
Equipment Depreciation	2,844		2,844	
Fiscal Services 101-191	11,162	1,367	12,529	
Administrator 101-172		9,831	9,831	
Human Resources		8,906	8,906	
Purchasing 101-233		2,802	2,802	
Treasurer 101-253		1,662	1,662	
Building & Grounds		112,542	112,542	
Central Services		3,731	3,731	
Information Technology		73,545	73,545	
I.T. Fiscal/HR/Phone System		12,096	12,096	
Total Allocated Additions:	33,835	226,481	260,316	260,316
Total To Be Allocated:	1,839,614	226,481		2,066,095

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .3 - Costs Allocated By Activity
For Department Administrator 101-172

	Total	G&A	County Admin	Legal/Prof Serv
Wages & Benefits				
SALARIES & WAGES	1,061,553	0	1,061,553	0
FRINGE BENEFITS	383,424	0	383,424	0
Other Expense & Cost				
Supplies	6,504	0	6,504	0
Memberships	29,926	0	23,724	6,202
Operating Expenses	(11,778)	0	(11,778)	0
Insurance	6,298	0	6,298	0
Contract Services	480	0	480	0
Expendable Equip	11,997	0	11,997	0
Audit Adjustment	1	0	1	0
Departmental Total				
Expenditures Per Financial Statement	1,488,405			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Management Studies	244,938	0	174,900	70,038
Corporate Counsel	72,436	0	15,067	57,369
Reimbursement	0	0	0	0
Functional Cost	1,805,779	0	1,672,170	133,609
Allocation Step 1				
Inbound - All Others	33,835	0	33,835	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	1,839,614	0	1,706,005	133,609
Allocation Step 2				
Inbound - All Others	226,481	0	226,481	0
2nd Allocation	226,481	0	226,481	0
Total For Administrator 101-172				
Schedule .3 Total	2,066,095	0	1,932,486	133,609

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	16.92	0.987868	16,853		16,853		16,853
Administrator 101-172	9.87	0.576256	9,831		9,831		9,831
Human Resources	14.21	0.829645	14,154		14,154	1,909	16,063
Purchasing 101-233	5.95	0.347388	5,926		5,926	799	6,726
Treasurer 101-253	11.84	0.691274	11,793		11,793	1,591	13,384
Facilities Mgmt 101-265-2601	3.05	0.178073	3,038		3,038	410	3,448
Building & Grounds	41.19	2.404862	41,027		41,027	5,533	46,560
Central Services	6.94	0.405189	6,913		6,913	932	7,845
Fleet Services	3.45	0.201427	3,436		3,436	463	3,900
Information Technology	35.22	2.056306	35,081		35,081	4,731	39,812
Commissioners	22.68	1.324163	22,590		22,590	3,047	25,637
Circuit Court	87.14	5.087635	86,795		86,795	11,706	98,501
Circuit Court Svcs	21.65	1.264027	21,564		21,564	2,908	24,473
District Court	32.32	1.886991	32,192		32,192	4,342	36,534
Probate Court	14.61	0.852999	14,552		14,552	1,963	16,515
Cir Ct Referee	13.47	0.786441	13,417		13,417	1,809	15,226
F.O.C.	96.72	5.646960	96,337		96,337	12,993	109,330
Elections	2.10	0.122608	2,092		2,092	282	2,374
County Clerk	8.78	0.512617	8,745		8,745	1,179	9,925
Concealed Pistol	0.99	0.057801	986		986	133	1,119
Clerk Circuit Ct	23.04	1.345182	22,949		22,949	3,095	26,044
Equalization	14.04	0.819720	13,984		13,984	1,886	15,870
Prosecutor	40.70	2.376254	40,539		40,539	5,467	46,006
Pros Atty CRP	17.67	1.031656	17,600		17,600	2,374	19,974
Pros Atty IV-E	7.70	0.449562	7,670		7,670	1,034	8,704
Pros Atty CVR	9.98	0.582678	9,941		9,941	1,341	11,281
Reg of Deeds	6.33	0.369575	6,305		6,305	850	7,155
Co-op Extension	1.00	0.058385	996		996	134	1,130
KCH Boiler Plant	0.05	0.002919	50		50	7	56
Drain Commissioner	4.26	0.248718	4,243		4,243	572	4,815
Sheriff	159.75	9.326942	159,118		159,118	21,459	180,578
SRO 279-301-3027	13.51	0.788776	13,457		13,457	1,815	15,271
CP 279-301-3030	1.00	0.058385	996		996	134	1,130
CP 279-301-3031	1.00	0.058385	996		996	134	1,130
CP 279-301-3032	0.97	0.056633	966		966	130	1,096
CP 279-301-3033	0.97	0.056633	966		966	130	1,096
Emergency Mgmt	0.92	0.053714	916		916	124	1,040
Marine	1.38	0.080571	1,375		1,375	185	1,560
Twp Law Enf	40.38	2.357571	40,220		40,220	5,424	45,645
Twp Law Enf EP	13.47	0.786441	13,417		13,417	1,809	15,226
Twp Law Enf CS	0.98	0.057217	976		976	132	1,108
2nd Road Patrol	2.79	0.162893	2,779		2,779	375	3,154
E-911	59.89	3.496655	59,653		59,653	8,045	67,698
Jail	262.81	15.344056	261,770		261,770	35,304	297,074
RC Inmate Crew	0.94	0.054882	936		936	126	1,063
DPW Corr Deputies	1.91	0.111515	1,902		1,902	257	2,159
Medical Examiner	5.48	0.319948	5,458		5,458	736	6,194
Human Services	2.93	0.171067	2,918		2,918	394	3,312
Parks & Rec	56.14	3.277712	55,918		55,918	7,541	63,459
Health	170.04	9.927720	169,367		169,367	22,842	192,209
H-COVID	8.12	0.474083	8,088		8,088	1,091	9,179
H-Animal Control	20.43	1.192798	20,349		20,349	2,744	23,094

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	0.058385	996		996	134	1,130
ID 260-284	3.71	0.216607	3,695		3,695	498	4,194
ROD Automation	1.42	0.082906	1,414		1,414	191	1,605
Sh Narcotics Shr	1.00	0.058385	996		996	134	1,130
283-694 CDBG Admin	2.55	0.148881	2,540		2,540	343	2,882
283-691 HOME	0.22	0.012845	219		219	29	249
283-694 CDBG HR	0.05	0.002919	50		50	7	56
283-695 6950 COC	0.03	0.001752	30		30	4	34
283-695 6951 COC	0.04	0.002335	40		40	5	45
Housing Commissn	3.84	0.224197	3,825		3,825	516	4,341
Community Action	26.70	1.558869	26,594		26,594	3,587	30,181
CCF IHC ASO	4.00	0.233538	3,984		3,984	537	4,522
CCF IHC CP	55.04	3.213489	54,822		54,822	7,394	62,216
CCF JD Juve Det	75.67	4.417964	75,371		75,371	10,165	85,536
CCF JD Fac Mgmt	4.87	0.284333	4,851		4,851	654	5,505
Veteran's Millage	7.75	0.452481	7,719		7,719	1,041	8,760
SP Comm. Correct	1.99	0.116185	1,982		1,982	267	2,249
SP Ag Preservation	0.19	0.011093	189		189	25	215
DPW Resource Rec	2.00	0.116769	1,992		1,992	269	2,261
DPW Admin & Fin	8.90	0.519623	8,865		8,865	1,196	10,060
DPW NK Landfill	1.55	0.090496	1,544		1,544	208	1,752
DPW SK Landfill	14.31	0.835484	14,253		14,253	1,922	16,176
DPW WTE	6.05	0.353227	6,026		6,026	813	6,839
DPW Mat. Recycle	12.11	0.707038	12,062		12,062	1,627	13,689
DPW NK Transfer	7.34	0.428543	7,311		7,311	986	8,297
DPW Sparta LF	0.52	0.030360	518		518	70	588
DPW Kentwood LF	1.65	0.096335	1,643		1,643	222	1,865
DPW HHW	1.59	0.092832	1,584		1,584	214	1,797
Risk Managment	0.93	0.054298	926		926	125	1,051
Coronavirus Relief Fund	66.08	3.858055	65,819		65,819	8,877	74,695
Schedule .4 Total for County Admin	1,712.78	100.000000	1,706,005		1,706,005	226,481	1,932,486

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, 2020
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
Human Resources	1,028.00	0.769409	1,028		1,028		1,028
Non Allocated	132,581.00	99.230591	132,581		132,581		132,581
Schedule .4 Total for Legal/Prof Serv	133,609.00	100.000000	133,609		133,609	0	133,609

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, 2020
Schedule .5 - Allocation Summary
For Department Administrator 101-172

Receiving Department	Total	County Admin	Legal/Prof Serv
Fiscal Services 101-191	16,853	16,853	0
Administrator 101-172	9,831	9,831	0
Human Resources	17,091	16,063	1,028
Purchasing 101-233	6,726	6,726	0
Treasurer 101-253	13,384	13,384	0
Facilities Mgmt 101-265-2601	3,448	3,448	0
Building & Grounds	46,560	46,560	0
Central Services	7,845	7,845	0
Fleet Services	3,900	3,900	0
Information Technology	39,812	39,812	0
Commissioners	25,637	25,637	0
Circuit Court	98,501	98,501	0
Circuit Court Svcs	24,473	24,473	0
District Court	36,534	36,534	0
Probate Court	16,515	16,515	0
Cir Ct Referee	15,226	15,226	0
F.O.C.	109,330	109,330	0
Elections	2,374	2,374	0
County Clerk	9,925	9,925	0
Concealed Pistol	1,119	1,119	0
Clerk Circuit Ct	26,044	26,044	0
Equalization	15,870	15,870	0
Prosecutor	46,006	46,006	0
Pros Atty CRP	19,974	19,974	0
Pros Atty IV-E	8,704	8,704	0
Pros Atty CVR	11,281	11,281	0
Reg of Deeds	7,155	7,155	0
Co-op Extension	1,130	1,130	0
KCH Boiler Plant	56	56	0
Drain Commissioner	4,815	4,815	0
Sheriff	180,578	180,578	0
SRO 279-301-3027	15,271	15,271	0
CP 279-301-3030	1,130	1,130	0
CP 279-301-3031	1,130	1,130	0
CP 279-301-3032	1,096	1,096	0
CP 279-301-3033	1,096	1,096	0
Emergency Mgmt	1,040	1,040	0
Marine	1,560	1,560	0
Twp Law Enf	45,645	45,645	0
Twp Law Enf EP	15,226	15,226	0
Twp Law Enf CS	1,108	1,108	0
2nd Road Patrol	3,154	3,154	0
E-911	67,698	67,698	0
Jail	297,074	297,074	0
RC Inmate Crew	1,063	1,063	0
DPW Corr Deputies	2,159	2,159	0
Medical Examiner	6,194	6,194	0
Human Services	3,312	3,312	0
Parks & Rec	63,459	63,459	0
Health	192,209	192,209	0
H-COVID	9,179	9,179	0
H-Animal Control	23,094	23,094	0

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .5 - Allocation Summary
For Department Administrator 101-172**

Receiving Department	Total	County Admin	Legal/Prof Serv
Lodging Tax	1,130	1,130	0
ID 260-284	4,194	4,194	0
ROD Automation	1,605	1,605	0
Sh Narcotics Shr	1,130	1,130	0
283-694 CDBG Admin	2,882	2,882	0
283-691 HOME	249	249	0
283-694 CDBG HR	56	56	0
283-695 6950 COC	34	34	0
283-695 6951 COC	45	45	0
Housing Commissn	4,341	4,341	0
Community Action	30,181	30,181	0
CCF IHC ASO	4,522	4,522	0
CCF IHC CP	62,216	62,216	0
CCF JD Juve Det	85,536	85,536	0
CCF JD Fac Mgmt	5,505	5,505	0
Veteran's Millage	8,760	8,760	0
SP Comm. Correct	2,249	2,249	0
SP Ag Preservation	215	215	0
DPW Resource Rec	2,261	2,261	0
DPW Admin & Fin	10,060	10,060	0
DPW NK Landfill	1,752	1,752	0
DPW SK Landfill	16,176	16,176	0
DPW WTE	6,839	6,839	0
DPW Mat. Recycle	13,689	13,689	0
DPW NK Transfer	8,297	8,297	0
DPW Sparta LF	588	588	0
DPW Kentwood LF	1,865	1,865	0
DPW HHW	1,797	1,797	0
Risk Managment	1,051	1,051	0
Coronavirus Relief Fund	74,695	74,695	0
Non Allocated	132,581	0	132,581
Direct Bill	0	0	0
Total	2,066,095	1,932,486	133,609

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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, 2020
Schedule .2 - Costs To Be Allocated
For Department Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,891,615			1,891,615
Cost Adjustments:				
Reimbursement	-236,570			
Total Departmental Cost Adjustments:	-236,570			-236,570
Inbound Costs:				
Building Depreciation	14,628		14,628	
Fiscal Services 101-191	10,238	1,272	11,510	
Administrator 101-172	15,182	1,909	17,091	
Human Resources		12,821	12,821	
Purchasing 101-233		2,418	2,418	
Treasurer 101-253		1,062	1,062	
Building & Grounds		83,021	83,021	
Central Services		15,747	15,747	
Fleet Services		97	97	
Information Technology		65,024	65,024	
I.T. Fiscal/HR/Phone System		12,894	12,894	
Total Allocated Additions:	40,048	196,265	236,312	236,312
Total To Be Allocated:	1,695,093	196,265		1,891,357

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	G&A	Human Resources	Labor Relations
Wages & Benefits				
SALARIES & WAGES	1,088,166	51,341	942,157	94,668
FRINGE BENEFITS	454,262	21,441	393,300	39,521
Other Expense & Cost				
Office Supplies	2,059	97	1,783	179
Operating Expenses	30,922	1,460	26,772	2,690
Service Awards	3,032	0	3,032	0
Contract Services	171,140	0	169,116	2,024
Promotions	2,421	0	2,421	0
Recruitment	30,955	0	30,955	0
Education & Train	78,086	0	78,086	0
Expendable Equip	4,071	192	3,525	354
Software	26,506	1,251	22,949	2,306
Audit Adjustment	(5)	(5)	0	0
Departmental Total				
Expenditures Per Financial Statement	1,891,615			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Reimbursement	(236,570)	0	(236,570)	0
Functional Cost				
Functional Cost	1,655,045	75,777	1,437,526	141,742
Allocation Step 1				
Inbound - All Others	40,048	1,890	34,673	3,484
Reallocate Admin Costs		(77,667)	70,576	7,091
Unallocated Costs	0	0	0	0
1st Allocation	1,695,093	0	1,542,775	152,317
Allocation Step 2				
Inbound - All Others	196,265	9,263	169,927	17,075
Reallocate Admin Costs		(9,263)	8,418	846
Unallocated Costs	0	0	0	0
2nd Allocation	196,265	0	178,344	17,920
Total For Human Resources				
Schedule .3 Total	1,891,357	0	1,721,120	170,238

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	16.92	0.989560	15,267		15,267		15,267
Administrator 101-172	9.87	0.577244	8,906		8,906		8,906
Human Resources	14.21	0.831067	12,821		12,821		12,821
Purchasing 101-233	5.95	0.347984	5,369		5,369	636	6,004
Treasurer 101-253	11.84	0.692458	10,683		10,683	1,265	11,948
Facilities Mgmt 101-265-2601	3.05	0.178378	2,752		2,752	326	3,078
Building & Grounds	41.19	2.408983	37,165		37,165	4,402	41,567
Central Services	6.94	0.405884	6,262		6,262	742	7,003
Fleet Services	3.45	0.201772	3,113		3,113	369	3,482
Information Technology	35.22	2.059830	31,779		31,779	3,764	35,542
Commissioners	22.68	1.326432	20,464		20,464	2,424	22,888
Circuit Court	87.14	5.096353	78,625		78,625	9,312	87,938
Circuit Court Svcs	21.65	1.266193	19,535		19,535	2,314	21,848
District Court	32.32	1.890224	29,162		29,162	3,454	32,616
Probate Court	14.61	0.854461	13,182		13,182	1,561	14,744
Cir Ct Referee	13.47	0.787788	12,154		12,154	1,440	13,593
F.O.C.	96.72	5.656637	87,269		87,269	10,336	97,605
Elections	2.10	0.122818	1,895		1,895	224	2,119
County Clerk	8.78	0.513495	7,922		7,922	938	8,860
Concealed Pistol	0.99	0.057900	893		893	106	999
Clerk Circuit Ct	23.04	1.347487	20,789		20,789	2,462	23,251
Equalization	14.04	0.821125	12,668		12,668	1,500	14,169
Prosecutor	40.70	2.380326	36,723		36,723	4,350	41,073
Pros Atty CRP	17.67	1.033424	15,943		15,943	1,888	17,832
Pros Atty IV-E	7.70	0.450332	6,948		6,948	823	7,770
Pros Atty CVR	9.98	0.583677	9,005		9,005	1,067	10,071
Reg of Deeds	6.33	0.370208	5,711		5,711	676	6,388
Co-op Extension	1.00	0.058485	902		902	107	1,009
KCH Boiler Plant	0.05	0.002924	45		45	5	50
Drain Commissioner	4.26	0.249145	3,844		3,844	455	4,299
Sheriff	159.75	9.342925	144,140		144,140	17,072	161,212
SRO 279-301-3027	13.51	0.790128	12,190		12,190	1,444	13,634
CP 279-301-3030	1.00	0.058485	902		902	107	1,009
CP 279-301-3031	1.00	0.058485	902		902	107	1,009
CP 279-301-3032	0.97	0.056730	875		875	104	979
CP 279-301-3033	0.97	0.056730	875		875	104	979
Emergency Mgmt	0.92	0.053806	830		830	98	928
Marine	1.38	0.080709	1,245		1,245	147	1,393
Twp Law Enf	40.38	2.361611	36,434		36,434	4,315	40,750
Twp Law Enf EP	13.47	0.787788	12,154		12,154	1,440	13,593
Twp Law Enf CS	0.98	0.057315	884		884	105	989
2nd Road Patrol	2.79	0.163172	2,517		2,517	298	2,816
E-911	59.89	3.502646	54,038		54,038	6,400	60,438
Jail	262.81	15.370354	237,130		237,130	28,089	265,219
RC Inmate Crew	0.94	0.054976	848		848	100	948
DPW Corr Deputies	1.91	0.111706	1,723		1,723	204	1,927
Medical Examiner	5.48	0.320496	4,945		4,945	586	5,530
Parks & Rec	56.14	3.283329	50,654		50,654	6,000	56,654
Health	170.04	9.944732	153,425		153,425	18,172	171,596
H-COVID	8.12	0.474895	7,327		7,327	868	8,194
H-Animal Control	20.43	1.194842	18,434		18,434	2,183	20,617
Lodging Tax	1.00	0.058485	902		902	107	1,009

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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 260-284	3.71	0.216978	3,347		3,347	396	3,744
ROD Automation	1.42	0.083048	1,281		1,281	152	1,433
Sh Narcotics Shr	1.00	0.058485	902		902	107	1,009
283-694 CDBG Admin	2.55	0.149136	2,301		2,301	273	2,573
283-691 HOME	0.22	0.012867	199		199	23	222
283-694 CDBG HR	0.05	0.002924	45		45	5	50
283-695 6950 COC	0.03	0.001755	27		27	3	30
283-695 6951 COC	0.04	0.002339	36		36	4	40
Housing Commissn	3.84	0.224581	3,465		3,465	410	3,875
Community Action	26.70	1.561540	24,091		24,091	2,853	26,944
CCF IHC ASO	4.00	0.233939	3,609		3,609	427	4,037
CCF IHC CP	55.04	3.218996	49,662		49,662	5,882	55,544
CCF JD Juve Det	75.67	4.425534	68,276		68,276	8,087	76,363
CCF JD Fac Mgmt	4.87	0.284820	4,394		4,394	520	4,915
Veteran's Millage	7.75	0.453256	6,993		6,993	828	7,821
SP Comm. Correct	1.99	0.116384	1,796		1,796	213	2,008
SP Ag Preservation	0.19	0.011112	171		171	20	192
DPW Resource Rec	2.00	0.116969	1,805		1,805	214	2,018
DPW Admin & Fin	8.90	0.520513	8,030		8,030	951	8,981
DPW NK Landfill	1.55	0.090651	1,399		1,399	166	1,564
DPW SK Landfill	14.31	0.836916	12,912		12,912	1,529	14,441
DPW WTE	6.05	0.353832	5,459		5,459	646	6,105
DPW Mat. Recycle	12.11	0.708249	10,927		10,927	1,294	12,221
DPW NK Transfer	7.34	0.429277	6,623		6,623	784	7,407
DPW Sparta LF	0.52	0.030412	469		469	56	525
DPW Kentwood LF	1.65	0.096500	1,489		1,489	176	1,665
DPW HHW	1.59	0.092991	1,435		1,435	170	1,604
Risk Management	0.93	0.054391	839		839	99	938
Coronavirus Relief Fund	66.08	3.864666	59,623		59,623	7,062	66,685
Schedule .4 Total for Human Resources	1,709.85	100.000000	1,542,775		1,542,775	178,344	1,721,120

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, 2020
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	3.92	0.321019	489		489		489
Purchasing 101-233	3.95	0.323476	493		493	58	551
Treasurer 101-253	6.89	0.564241	859		859	101	961
Facilities Mgmt 101-265-2601	0.10	0.008189	12		12	1	14
Building & Grounds	27.38	2.242222	3,415		3,415	403	3,818
Central Services	5.94	0.486443	741		741	87	828
Fleet Services	2.45	0.200637	306		306	36	342
Information Technology	1.00	0.081893	125		125	15	139
Circuit Court	51.23	4.195363	6,390		6,390	754	7,144
Circuit Court Svcs	17.21	1.409373	2,147		2,147	253	2,400
District Court	19.47	1.594451	2,429		2,429	287	2,715
Probate Court	7.74	0.633850	965		965	114	1,079
Cir Ct Referee	13.47	1.103095	1,680		1,680	198	1,878
F.O.C.	78.11	6.396639	9,743		9,743	1,150	10,893
Elections	1.14	0.093358	142		142	17	159
County Clerk	2.81	0.230118	351		351	41	392
Concealed Pistol	0.99	0.081074	124		124	15	138
Clerk Circuit Ct	17.03	1.394633	2,124		2,124	251	2,375
Equalization	9.85	0.806643	1,229		1,229	145	1,374
Prosecutor	35.45	2.903096	4,422		4,422	522	4,944
Pros Atty CRP	16.24	1.329938	2,026		2,026	239	2,265
Pros Atty IV-E	7.43	0.608463	927		927	109	1,036
Pros Atty CVR	6.98	0.571611	871		871	103	973
Reg of Deeds	4.82	0.394723	601		601	71	672
Co-op Extension	1.00	0.081893	125		125	15	139
KCH Boiler Plant	0.05	0.004095	6		6	1	7
Drain Commissioner	0.98	0.080255	122		122	14	137
Sheriff	131.12	10.737771	16,355		16,355	1,930	18,286
SRO 279-301-3027	9.56	0.782894	1,192		1,192	141	1,333
CP 279-301-3030	1.00	0.081893	125		125	15	139
CP 279-301-3031	1.00	0.081893	125		125	15	139
CP 279-301-3033	0.97	0.079436	121		121	14	135
Emergency Mgmt	0.92	0.075341	115		115	14	128
Twp Law Enf	36.53	2.991540	4,557		4,557	538	5,094
Twp Law Enf EP	13.47	1.103095	1,680		1,680	198	1,878
Twp Law Enf CS	0.98	0.080255	122		122	14	137
2nd Road Patrol	2.78	0.227662	347		347	41	388
E-911	59.43	4.866883	7,413		7,413	875	8,288
Jail	246.60	20.194738	30,760		30,760	3,635	34,395
RC Inmate Crew	0.94	0.076979	117		117	14	131
DPW Corr Deputies	1.91	0.156415	238		238	28	266
Medical Examiner	0.54	0.044222	67		67	8	75
Parks & Rec	16.73	1.370065	2,087		2,087	246	2,333
Health	121.21	9.926215	15,119		15,119	1,784	16,904
H-COVID	4.06	0.332484	506		506	60	566
H-Animal Control	15.65	1.281621	1,952		1,952	230	2,183
Lodging Tax	1.00	0.081893	125		125	15	139
ID 260-284	2.70	0.221110	337		337	40	376
ROD Automation	0.73	0.059782	91		91	11	102
Sh Narcotics Shr	1.00	0.081893	125		125	15	139
283-694 CDBG Admin	0.62	0.050773	77		77	9	86
283-691 HOME	0.02	0.001638	2		2	0	3

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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
Housing Commissn	2.57	0.210464	321		321	38	358
Community Action	16.13	1.320929	2,012		2,012	237	2,249
CCF IHC ASO	4.00	0.327571	499		499	59	558
CCF IHC CP	42.11	3.448502	5,253		5,253	620	5,873
CCF JD Juve Det	55.37	4.534399	6,907		6,907	815	7,722
CCF JD Fac Mgmt	2.94	0.240765	367		367	43	410
Veteran's Millage	3.07	0.251411	383		383	45	428
SP Comm. Correct	1.99	0.162966	248		248	29	277
DPW Resource Rec	1.00	0.081893	125		125	15	139
DPW Admin & Fin	2.87	0.235032	358		358	42	400
DPW NK Landfill	0.87	0.071247	109		109	13	121
DPW SK Landfill	9.10	0.745224	1,135		1,135	134	1,269
DPW WTE	4.85	0.397180	605		605	71	676
DPW Mat. Recycle	8.13	0.665788	1,014		1,014	120	1,134
DPW NK Transfer	3.89	0.318563	485		485	57	542
DPW Sparta LF	0.22	0.018016	27		27	3	31
DPW Kentwood LF	1.09	0.089263	136		136	16	152
DPW HHW	1.34	0.109736	167		167	20	187
Coronavirus Relief Fund	44.47	3.641769	5,547		5,547	655	6,202
Schedule .4 Total for Labor Relations	1,221.11	100.000000	152,317		152,317	17,920	170,238

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, 2020
Schedule .5 - Allocation Summary
For Department Human Resources**

Receiving Department	Total	Human Resources	Labor Relations
Fiscal Services 101-191	15,756	15,267	489
Administrator 101-172	8,906	8,906	0
Human Resources	12,821	12,821	0
Purchasing 101-233	6,555	6,004	551
Treasurer 101-253	12,909	11,948	961
Facilities Mgmt 101-265-2601	3,092	3,078	14
Building & Grounds	45,385	41,567	3,818
Central Services	7,832	7,003	828
Fleet Services	3,823	3,482	342
Information Technology	35,682	35,542	139
Commissioners	22,888	22,888	0
Circuit Court	95,082	87,938	7,144
Circuit Court Svcs	24,248	21,848	2,400
District Court	35,331	32,616	2,715
Probate Court	15,823	14,744	1,079
Cir Ct Referee	15,472	13,593	1,878
F.O.C.	108,499	97,605	10,893
Elections	2,278	2,119	159
County Clerk	9,252	8,860	392
Concealed Pistol	1,137	999	138
Clerk Circuit Ct	25,626	23,251	2,375
Equalization	15,542	14,169	1,374
Prosecutor	46,016	41,073	4,944
Pros Atty CRP	20,097	17,832	2,265
Pros Atty IV-E	8,807	7,770	1,036
Pros Atty CVR	11,045	10,071	973
Reg of Deeds	7,060	6,388	672
Co-op Extension	1,148	1,009	139
KCH Boiler Plant	57	50	7
Drain Commissioner	4,436	4,299	137
Sheriff	179,498	161,212	18,286
SRO 279-301-3027	14,967	13,634	1,333
CP 279-301-3030	1,148	1,009	139
CP 279-301-3031	1,148	1,009	139
CP 279-301-3032	979	979	0
CP 279-301-3033	1,114	979	135
Emergency Mgmt	1,057	928	128
Marine	1,393	1,393	0
Twp Law Enf	45,844	40,750	5,094
Twp Law Enf EP	15,472	13,593	1,878
Twp Law Enf CS	1,125	989	137
2nd Road Patrol	3,203	2,816	388
E-911	68,726	60,438	8,288
Jail	299,614	265,219	34,395
RC Inmate Crew	1,080	948	131
DPW Corr Deputies	2,194	1,927	266
Medical Examiner	5,605	5,530	75
Parks & Rec	58,987	56,654	2,333
Health	188,500	171,596	16,904
H-COVID	8,760	8,194	566
H-Animal Control	22,800	20,617	2,183
Lodging Tax	1,148	1,009	139

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Human Resources	Labor Relations
ID 260-284	4,120	3,744	376
ROD Automation	1,535	1,433	102
Sh Narcotics Shr	1,148	1,009	139
283-694 CDBG Admin	2,660	2,573	86
283-691 HOME	225	222	3
283-694 CDBG HR	50	50	0
283-695 6950 COC	30	30	0
283-695 6951 COC	40	40	0
Housing Commissn	4,233	3,875	358
Community Action	29,194	26,944	2,249
CCF IHC ASO	4,594	4,037	558
CCF IHC CP	61,416	55,544	5,873
CCF JD Juve Det	84,084	76,363	7,722
CCF JD Fac Mgmt	5,324	4,915	410
Veteran's Millage	8,249	7,821	428
SP Comm. Correct	2,286	2,008	277
SP Ag Preservation	192	192	0
DPW Resource Rec	2,158	2,018	139
DPW Admin & Fin	9,382	8,981	400
DPW NK Landfill	1,685	1,564	121
DPW SK Landfill	15,710	14,441	1,269
DPW WTE	6,782	6,105	676
DPW Mat. Recycle	13,355	12,221	1,134
DPW NK Transfer	7,950	7,407	542
DPW Sparta LF	555	525	31
DPW Kentwood LF	1,817	1,665	152
DPW HHW	1,791	1,604	187
Risk Managment	938	938	0
Coronavirus Relief Fund	72,887	66,685	6,202
Direct Bill	0	0	0
Total	1,891,357	1,721,120	170,238

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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, 2020
Schedule .2 - Costs To Be Allocated
For Department Purchasing 101-233

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	591,428			591,428
Inbound Costs:				
Building Depreciation	4,482		4,482	
Fiscal Services 101-191	94,474	12,044	106,518	
Administrator 101-172	5,926	799	6,726	
Human Resources	5,861	694	6,555	
Purchasing 101-233		46	46	
Treasurer 101-253		262	262	
Building & Grounds		25,436	25,436	
Central Services		3,394	3,394	
Fleet Services		97	97	
Information Technology		77,034	77,034	
I.T. Fiscal/HR/Phone System		7,375	7,375	
Total Allocated Additions:	110,744	127,181	237,924	237,924
Total To Be Allocated:	702,172	127,181		829,352

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .3 - Costs Allocated By Activity
For Department Purchasing 101-233

	Total	G&A	Purch General	Purch CIPS	Fleet Mgmt
Wages & Benefits					
SALARIES & WAGES	425,018	0	383,278	17,165	15,604
FRINGE BENEFITS	156,808	0	141,409	6,335	5,755
Other Expense & Cost					
Supplies	125	0	112	5	5
Operating Expenses	4,693	0	4,232	190	172
Contract Services	0	0	0	0	0
Insurance	3,216	0	2,900	130	118
Expendable Equip	1,567	0	1,413	63	58
Audit Adjustment	1	0	1	0	0
Departmental Total					
Expenditures Per Financial Statement	591,428				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	591,428	0	533,345	23,888	21,712
Allocation Step 1					
Inbound - All Others	110,744	0	99,869	4,474	4,064
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	702,172	0	633,214	28,362	25,776
Allocation Step 2					
Inbound - All Others	127,181	0	114,693	5,137	4,667
2nd Allocation	127,181	0	114,693	5,137	4,667
Total For Purchasing 101-233					
Schedule .3 Total	829,352	0	747,907	33,499	30,443

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .3 - Costs Allocated By Activity
For Department Purchasing 101-233

Fire Commission

<hr/>	
Wages & Benefits -----	
SALARIES & WAGES	8,971
FRINGE BENEFITS	3,309
Other Expense & Cost -----	
Supplies	3
Operating Expenses	99
Contract Services	0
Insurance	68
Expendable Equip	33
Audit Adjustment	0
Departmental Total -----	
Expenditures Per Financial Statement	
Deductions -----	
*Total Disallowed Costs	0
Functional Cost	12,483
Allocation Step 1 -----	
Inbound - All Others	2,337
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	14,820
Allocation Step 2 -----	
Inbound - All Others	2,683
2nd Allocation	2,683
Total For Purchasing 101-233 -----	
Schedule .3 Total	17,503

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	150,781	0.171468	1,086		1,086		1,086
Administrator 101-172	389,158	0.442549	2,802		2,802		2,802
Human Resources	335,788	0.381857	2,418		2,418		2,418
Purchasing 101-233	6,364	0.007237	46		46		46
Treasurer 101-253	50,754	0.057717	365		365	67	432
Facilities Mgmt 101-265-2601	231,950	0.263773	1,670		1,670	306	1,976
Building & Grounds	4,753,403	5.405553	34,229		34,229	6,263	40,491
Central Services	243,505	0.276913	1,753		1,753	321	2,074
Fleet Services	152,911	0.173890	1,101		1,101	201	1,303
Information Technology	2,222,597	2.527530	16,005		16,005	2,928	18,933
Commissioners	259,209	0.294772	1,867		1,867	342	2,208
Circuit Court	3,346,521	3.805652	24,098		24,098	4,409	28,507
Circuit Court Svcs	92,484	0.105172	666		666	122	788
District Court	371,721	0.422720	2,677		2,677	490	3,166
Law Library	21,477	0.024424	155		155	28	183
Probate Court	232,319	0.264192	1,673		1,673	306	1,979
Cir Ct Referee	4,593	0.005223	33		33	6	39
Probation CC	18,594	0.021145	134		134	24	158
F.O.C.	284,589	0.323634	2,049		2,049	375	2,424
Elections	432,424	0.491751	3,114		3,114	570	3,683
County Clerk	41,182	0.046832	297		297	54	351
Concealed Pistol	14,997	0.017055	108		108	20	128
Clerk Circuit Ct	39,250	0.044635	283		283	52	334
Equalization	215,704	0.245298	1,553		1,553	284	1,837
Prosecutor	171,316	0.194820	1,234		1,234	226	1,459
Pros Atty CRP	139,553	0.158699	1,005		1,005	184	1,189
Pros Atty IV-E	36,664	0.041694	264		264	48	312
Pros Atty CVR	72,658	0.082626	523		523	96	619
Pros Atty YSOTP	15,125	0.017200	109		109	20	129
Reg of Deeds	2,112	0.002402	15		15	3	18
Co-op Extension	395,530	0.449795	2,848		2,848	521	3,369
KCH Boiler Plant	685,878	0.779978	4,939		4,939	904	5,843
Drain Commissioner	21,218	0.024129	153		153	28	181
Sheriff	3,912,248	4.448995	28,172		28,172	5,154	33,326
SRO 279-301-3027	23,262	0.026453	168		168	31	198
CP 279-301-3030	1,416	0.001610	10		10	2	12
CP 279-301-3031	373	0.000424	3		3	0	3
CP 279-301-3032	706	0.000803	5		5	1	6
Emergency Mgmt	70,074	0.079688	505		505	92	597
Marine	44,110	0.050162	318		318	58	376
Twp Law Enf EP	649	0.000738	5		5	1	6
Twp Law Enf CS	2,453	0.002790	18		18	3	21
2nd Road Patrol	101,044	0.114907	728		728	133	861
E-911	37,678	0.042847	271		271	50	321
Jail	10,527,962	11.972361	75,811		75,811	13,871	89,681
RC Inmate Crew	804	0.000914	6		6	1	7
DPW Corr Deputies	2,290	0.002604	16		16	3	19
Health Prev Prog	1,427,526	1.623378	10,279		10,279	1,881	12,160
Medical Examiner	1,387,350	1.577690	9,990		9,990	1,828	11,818
Mental Health	278,595	0.316817	2,006		2,006	367	2,373
Human Services	463,126	0.526665	3,335		3,335	610	3,945
Guardianship	599,982	0.682297	4,320		4,320	790	5,111

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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
Fire Prevention	654,958	0.744816	4,716		4,716	863	5,579
Parks & Rec	2,029,456	2.307890	14,614		14,614	2,674	17,288
Health	4,429,768	5.037517	31,898		31,898	5,836	37,734
H-COVID	991,011	1.126974	7,136		7,136	1,306	8,442
H-Animal Control	328,754	0.373858	2,367		2,367	433	2,800
Lodging Tax	554	0.000630	4		4	1	5
Early Childhood Mil	3,639,710	4.139065	26,209		26,209	4,795	31,004
Senior Millage	53,136	0.060426	383		383	70	453
ID 260-283	3,899,327	4.434301	28,079		28,079	5,137	33,216
ID 260-284	3,189	0.003627	23		23	4	27
ID 260-286	323,668	0.368074	2,331		2,331	426	2,757
ROD Automation	424,479	0.482716	3,057		3,057	559	3,616
Sh Narcotics Shr	67,773	0.077071	488		488	89	577
Sh Narcotics Fed	1,671	0.001900	12		12	2	14
283-694 CDBG Admin	65,811	0.074840	474		474	87	561
283-691 HOME	1,540,333	1.751661	11,092		11,092	2,029	13,121
283-694 CDBG HR	240,412	0.273396	1,731		1,731	317	2,048
283-694 CDBG LGA	1,359,655	1.546195	9,791		9,791	1,791	11,582
283-695 6950 COC	513,451	0.583895	3,697		3,697	676	4,374
283-695 6951 COC	1,001,929	1.139390	7,215		7,215	1,320	8,535
Housing Commissn	10,943	0.012444	79		79	14	93
Community Action	1,913,356	2.175862	13,778		13,778	2,521	16,299
CC Milk Meal	119,054	0.135388	857		857	157	1,014
CCF IHC ASO	10,072	0.011454	73		73	13	86
CCF IHC CP	589,463	0.670335	4,245		4,245	777	5,021
CCF IHC YDIP	218,040	0.247954	1,570		1,570	287	1,857
CCF IHC CASA	199,755	0.227161	1,438		1,438	263	1,702
CCF JD Juve Det	953,708	1.084553	6,868		6,868	1,256	8,124
CCF JD Fac Mgmt	474,426	0.539516	3,416		3,416	625	4,041
Veteran's Millage	471,966	0.536718	3,399		3,399	622	4,020
SP Comm. Correct	805,726	0.916269	5,802		5,802	1,062	6,863
SP Remonum.	124,428	0.141499	896		896	164	1,060
SP Ag Preservation	152	0.000173	1		1	0	1
KCBA Debt Service	325	0.000370	2		2	0	3
DPW Resource Rec	151,843	0.172675	1,093		1,093	200	1,293
DPW Act 451	1,603	0.001823	12		12	2	14
DPW Admin & Fin	304,447	0.346216	2,192		2,192	401	2,593
DPW NK Landfill	427,863	0.486564	3,081		3,081	564	3,645
DPW LTE	25,974	0.029538	187		187	34	221
DPW SK Landfill	1,288,965	1.465806	9,282		9,282	1,698	10,980
DPW WTE	1,909,865	2.171892	13,753		13,753	2,516	16,269
DPW Mat. Recycle	1,354,883	1.540768	9,756		9,756	1,785	11,541
DPW NK Transfer	436,201	0.496046	3,141		3,141	575	3,716
DPW Sparta LF	46,508	0.052889	335		335	61	396
DPW Kentwood LF	147,769	0.168042	1,064		1,064	195	1,259
DPW Ordinance	1,717	0.001953	12		12	2	15
DPW HHW	123,280	0.140194	888		888	162	1,050
Deliquent Tax	454,891	0.517300	3,276		3,276	599	3,875
Office Equipment	79,459	0.090360	572		572	105	677
Risk Managment	190,220	0.216318	1,370		1,370	251	1,620
Coronavirus Relief Fund	19,179,962	21.811386	138,113		138,113	25,272	163,385
Non Allocated	15,665	0.017814	113		113	21	133

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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
Schedule .4 Total for Purch General	87,935,551	100.000000	633,214		633,214	114,693	747,907

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, 2020
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	685,696	6.164919	1,749		1,749	317	2,065
Building & Grounds	1,088,115	9.782966	2,775		2,775	503	3,277
Information Technology	501,126	4.505497	1,278		1,278	231	1,509
Prosecutor	5,580	0.050168	14		14	3	17
Drain Commissioner	24,433	0.219671	62		62	11	74
Sheriff	2,200,000	19.779642	5,610		5,610	1,016	6,626
Jail	1,562,101	14.044454	3,983		3,983	722	4,705
Zoo	612,441	5.506302	1,562		1,562	283	1,845
Parks & Rec	2,932,054	26.361355	7,477		7,477	1,355	8,831
ID 260-284	5,213	0.046869	13		13	2	16
Community Action	9,490	0.085322	24		24	4	29
Veteran's Millage	159,243	1.431713	406		406	74	480
DPW NK Landfill	40,147	0.360951	102		102	19	121
DPW SK Landfill	1,220,058	10.969232	3,111		3,111	564	3,675
Delinquent Tax	76,850	0.690939	196		196	35	231
Schedule .4 Total for Purch CIPS	11,122,547	100.000000	28,362		28,362	5,137	33,499

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, 2020
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	25,776		25,776	4,667	30,443
Schedule .4 Total for Fleet Mgmt	100	100.000000	25,776		25,776	4,667	30,443

Allocation Basis: Direct allocation to Fleet Services

Allocation Source: Purchasing department

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	14,820		14,820	2,683	17,503
Schedule .4 Total for Fire Commission	100	100.000000	14,820		14,820	2,683	17,503

Allocation Basis: Direct allocation to Fire Prevention

Allocation Source: Purchasing department

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .5 - Allocation Summary
For Department Purchasing 101-233

Receiving Department	Total	Purch General	Purch CIPS	Fleet Mgmt	Fire Commission
Fiscal Services 101-191	1,086	1,086	0	0	0
Administrator 101-172	2,802	2,802	0	0	0
Human Resources	2,418	2,418	0	0	0
Purchasing 101-233	46	46	0	0	0
Treasurer 101-253	432	432	0	0	0
Facilities Mgmt 101-265-2601	4,041	1,976	2,065	0	0
Building & Grounds	43,769	40,491	3,277	0	0
Central Services	2,074	2,074	0	0	0
Fleet Services	31,746	1,303	0	30,443	0
Information Technology	20,442	18,933	1,509	0	0
Commissioners	2,208	2,208	0	0	0
Circuit Court	28,507	28,507	0	0	0
Circuit Court Svcs	788	788	0	0	0
District Court	3,166	3,166	0	0	0
Law Library	183	183	0	0	0
Probate Court	1,979	1,979	0	0	0
Cir Ct Referee	39	39	0	0	0
Probation CC	158	158	0	0	0
F.O.C.	2,424	2,424	0	0	0
Elections	3,683	3,683	0	0	0
County Clerk	351	351	0	0	0
Concealed Pistol	128	128	0	0	0
Clerk Circuit Ct	334	334	0	0	0
Equalization	1,837	1,837	0	0	0
Prosecutor	1,476	1,459	17	0	0
Pros Atty CRP	1,189	1,189	0	0	0
Pros Atty IV-E	312	312	0	0	0
Pros Atty CVR	619	619	0	0	0
Pros Atty YSOTP	129	129	0	0	0
Reg of Deeds	18	18	0	0	0
Co-op Extension	3,369	3,369	0	0	0
KCH Boiler Plant	5,843	5,843	0	0	0
Drain Commissioner	254	181	74	0	0
Sheriff	39,952	33,326	6,626	0	0
SRO 279-301-3027	198	198	0	0	0
CP 279-301-3030	12	12	0	0	0
CP 279-301-3031	3	3	0	0	0
CP 279-301-3032	6	6	0	0	0
Emergency Mgmt	597	597	0	0	0
Marine	376	376	0	0	0
Twp Law Enf EP	6	6	0	0	0
Twp Law Enf CS	21	21	0	0	0
2nd Road Patrol	861	861	0	0	0
E-911	321	321	0	0	0
Jail	94,386	89,681	4,705	0	0
RC Inmate Crew	7	7	0	0	0
DPW Corr Deputies	19	19	0	0	0
Health Prev Prog	12,160	12,160	0	0	0
Medical Examiner	11,818	11,818	0	0	0
Mental Health	2,373	2,373	0	0	0
Human Services	3,945	3,945	0	0	0
Guardianship	5,111	5,111	0	0	0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .5 - Allocation Summary
For Department Purchasing 101-233

Receiving Department	Total	Purch General	Purch CIPS	Fleet Mgmt	Fire Commission
Zoo	1,845	0	1,845	0	0
Fire Prevention	23,082	5,579	0	0	17,503
Parks & Rec	26,119	17,288	8,831	0	0
Health	37,734	37,734	0	0	0
H-COVID	8,442	8,442	0	0	0
H-Animal Control	2,800	2,800	0	0	0
Lodging Tax	5	5	0	0	0
Early Childhood Mil	31,004	31,004	0	0	0
Senior Millage	453	453	0	0	0
ID 260-283	33,216	33,216	0	0	0
ID 260-284	43	27	16	0	0
ID 260-286	2,757	2,757	0	0	0
ROD Automation	3,616	3,616	0	0	0
Sh Narcotics Shr	577	577	0	0	0
Sh Narcotics Fed	14	14	0	0	0
283-694 CDBG Admin	561	561	0	0	0
283-691 HOME	13,121	13,121	0	0	0
283-694 CDBG HR	2,048	2,048	0	0	0
283-694 CDBG LGA	11,582	11,582	0	0	0
283-695 6950 COC	4,374	4,374	0	0	0
283-695 6951 COC	8,535	8,535	0	0	0
Housing Commissn	93	93	0	0	0
Community Action	16,327	16,299	29	0	0
CC Milk Meal	1,014	1,014	0	0	0
CCF IHC ASO	86	86	0	0	0
CCF IHC CP	5,021	5,021	0	0	0
CCF IHC YDIP	1,857	1,857	0	0	0
CCF IHC CASA	1,702	1,702	0	0	0
CCF JD Juve Det	8,124	8,124	0	0	0
CCF JD Fac Mgmt	4,041	4,041	0	0	0
Veteran's Millage	4,500	4,020	480	0	0
SP Comm. Correct	6,863	6,863	0	0	0
SP Remonum.	1,060	1,060	0	0	0
SP Ag Preservation	1	1	0	0	0
KCBA Debt Service	3	3	0	0	0
DPW Resource Rec	1,293	1,293	0	0	0
DPW Act 451	14	14	0	0	0
DPW Admin & Fin	2,593	2,593	0	0	0
DPW NK Landfill	3,766	3,645	121	0	0
DPW LTE	221	221	0	0	0
DPW SK Landfill	14,654	10,980	3,675	0	0
DPW WTE	16,269	16,269	0	0	0
DPW Mat. Recycle	11,541	11,541	0	0	0
DPW NK Transfer	3,716	3,716	0	0	0
DPW Sparta LF	396	396	0	0	0
DPW Kentwood LF	1,259	1,259	0	0	0
DPW Ordinance	15	15	0	0	0
DPW HHW	1,050	1,050	0	0	0
Deliquent Tax	4,106	3,875	231	0	0
Office Equipment	677	677	0	0	0
Risk Managment	1,620	1,620	0	0	0
Coronavirus Relief Fund	163,385	163,385	0	0	0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .5 - Allocation Summary
For Department Purchasing 101-233

Receiving Department	Total	Purch General	Purch CIPS	Fleet Mgmt	Fire Commission
Non Allocated	133	133	0	0	0
Direct Bill	0	0	0	0	0
Total	829,352	747,907	33,499	30,443	17,503

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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, 2020
Schedule .2 - Costs To Be Allocated
For Department Treasurer 101-253

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,278,918			1,278,918
Inbound Costs:				
Building Depreciation	11,730		11,730	
Equipment Depreciation	1,347		1,347	
Fiscal Services 101-191	10,728	1,272	12,000	
Administrator 101-172	11,793	1,591	13,384	
Human Resources	11,543	1,367	12,909	
Purchasing 101-233	365	67	432	
Treasurer 101-253		30,076	30,076	
Building & Grounds		66,571	66,571	
Central Services		10,880	10,880	
Information Technology		47,546	47,546	
I.T. Fiscal/HR/Phone System		16,534	16,534	
Total Allocated Additions:	47,506	175,903	223,408	223,408
Total To Be Allocated:	1,326,424	175,903		1,502,326

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	788,351	0	166,732	188,468	433,151
FRINGE BENEFITS	348,915	0	73,796	83,426	191,693
Other Expense & Cost					
Supplies	3,813	0	806	912	2,095
Postage	17,683	0	0	0	17,683
Operating Expenses	12,797	0	2,707	3,060	7,030
Contract Services	273	0	58	65	150
Service Contracts	6,004	0	0	4,598	1,406
Money Max	26,017	0	13,008	0	13,009
Advertising	0	0	0	0	0
Insurance	32,084	0	6,786	7,671	17,627
Tax Bonds	41,131	0	0	0	41,131
Expendable Equip	1,850	0	391	442	1,017
Departmental Total					
Expenditures Per Financial Statement	1,278,918				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	1,278,918	0	264,284	288,642	725,992
Allocation Step 1					
Inbound - All Others	47,506	0	10,047	11,359	26,100
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(752,092)	0	0	0	(752,092)
1st Allocation	574,332	0	274,331	300,001	0
Allocation Step 2					
Inbound - All Others	175,903	0	37,203	42,057	96,643
Unallocated Costs	(96,643)	0	0	0	(96,643)
2nd Allocation	79,260	0	37,203	42,057	0
Total For Treasurer 101-253					
Schedule .3 Total	653,592	0	311,534	342,058	0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	501	0.526460	1,444		1,444		1,444
Administrator 101-172	345	0.362532	995		995		995
Human Resources	290	0.304737	836		836		836
Purchasing 101-233	87	0.091421	251		251		251
Treasurer 101-253	2,958	3.108318	8,527		8,527		8,527
Facilities Mgmt 101-265-2601	277	0.291076	799		799	113	912
Building & Grounds	2,192	2.303392	6,319		6,319	896	7,215
Central Services	331	0.347821	954		954	135	1,089
Fleet Services	565	0.593712	1,629		1,629	231	1,860
Information Technology	1,315	1.381825	3,791		3,791	538	4,328
Commissioners	156	0.163928	450		450	64	514
Circuit Court	11,369	11.946745	32,774		32,774	4,652	37,426
Circuit Court Svcs	219	0.230129	631		631	90	721
District Court	643	0.675676	1,854		1,854	263	2,116
Law Library	24	0.025220	69		69	10	79
Probate Court	2,035	2.138414	5,866		5,866	832	6,698
Cir Ct Referee	23	0.024169	66		66	9	76
Probation CC	62	0.065151	179		179	25	204
F.O.C.	989	1.039259	2,851		2,851	404	3,255
Elections	109	0.114539	314		314	44	359
COMIT	6	0.006305	17		17	2	20
County Clerk	996	1.046614	2,871		2,871	407	3,278
Concealed Pistol	242	0.254298	698		698	99	797
Clerk Circuit Ct	555	0.583204	1,600		1,600	227	1,827
Equalization	331	0.347821	954		954	135	1,089
Prosecutor	1,691	1.776932	4,875		4,875	691	5,566
Pros Atty CRP	407	0.427683	1,173		1,173	166	1,340
Pros Atty IV-E	116	0.121895	334		334	47	382
Pros Atty CVR	211	0.221723	608		608	86	695
Pros Atty YSOTP	10	0.010508	29		29	4	33
Reg of Deeds	804	0.844857	2,318		2,318	329	2,646
Co-op Extension	78	0.081964	225		225	32	257
KCH Boiler Plant	229	0.240637	660		660	94	754
Drain Commissioner	248	0.260603	715		715	101	816
Sheriff	2,685	2.821445	7,740		7,740	1,098	8,838
SRO 279-301-3027	201	0.211214	579		579	82	662
CP 279-301-3030	31	0.032575	89		89	13	102
CP 279-301-3031	39	0.040982	112		112	16	128
CP 279-301-3032	32	0.033626	92		92	13	105
CP 279-301-3033	22	0.023118	63		63	9	72
Traffic & Safety	2	0.002102	6		6	1	7
Emergency Mgmt	130	0.136606	375		375	53	428
Marine	157	0.164978	453		453	64	517
Twp Law Enf	112	0.117692	323		323	46	369
Twp Law Enf EP	67	0.070405	193		193	27	220
Twp Law Enf CS	43	0.045185	124		124	18	142
2nd Road Patrol	81	0.085116	233		233	33	267
E-911	109	0.114539	314		314	44	359
Dispatch 261-325	1,094	1.149594	3,154		3,154	447	3,601
Jail	2,866	3.011643	8,262		8,262	1,172	9,434
RC Inmate Crew	22	0.023118	63		63	9	72
DPW Corr Deputies	21	0.022067	61		61	9	69

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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
Health Prev Prog	58	0.060947	167		167	24	191
Medical Examiner	215	0.225926	620		620	88	708
Mental Health	10	0.010508	29		29	4	33
Human Services	122	0.128200	352		352	50	402
Guardianship	1,310	1.376571	3,776		3,776	536	4,312
Zoo	8	0.008407	23		23	3	26
Fire Prevention	109	0.114539	314		314	44	359
Parks & Rec	5,543	5.824682	15,979		15,979	2,267	18,245
Health	6,981	7.335757	20,124		20,124	2,855	22,979
H-COVID	145	0.152369	418		418	59	477
H-Animal Control	1,022	1.073936	2,946		2,946	418	3,364
Lodging Tax	1,119	1.175865	3,226		3,226	458	3,683
Early Childhood Mil	579	0.608423	1,669		1,669	237	1,906
Corr/Det Fac.	539	0.566391	1,554		1,554	220	1,774
Senior Millage	624	0.655710	1,799		1,799	255	2,054
ID 260-283	2,455	2.579757	7,077		7,077	1,004	8,081
ID 260-284	53	0.055693	153		153	22	174
ID 260-286	103	0.108234	297		297	42	339
ROD Automation	407	0.427683	1,173		1,173	166	1,340
Zoo/Museum Millage	1,160	1.218948	3,344		3,344	474	3,818
Sh Narcotics Shr	141	0.148165	406		406	58	464
Sh Narcotics Fed	36	0.037829	104		104	15	118
283-694 CDBG Admin	171	0.179690	493		493	70	563
283-691 HOME	138	0.145013	398		398	56	454
283-694 CDBG HR	108	0.113488	311		311	44	355
283-694 CDBG LGA	164	0.172334	473		473	67	540
283-695 6950 COC	61	0.064100	176		176	25	201
283-695 6951 COC	61	0.064100	176		176	25	201
283-696-3660 ESG	9	0.009457	26		26	4	30
Housing Commissn	7,555	7.938926	21,779		21,779	3,089	24,868
Community Action	2,777	2.918120	8,005		8,005	1,136	9,141
CC Juve AD	13	0.013661	37		37	5	43
CC Milk Meal	135	0.141860	389		389	55	444
CCF IHC ASO	43	0.045185	124		124	18	142
CCF IHC CP	951	0.999327	2,741		2,741	389	3,130
CCF IHC YDIP	14	0.014711	40		40	6	46
CCF IHC CASA	17	0.017864	49		49	7	56
CCF IC ICP	458	0.481274	1,320		1,320	187	1,508
CCF IC ICPO	42	0.044134	121		121	17	138
CCF FFC FFCP	66	0.069354	190		190	27	217
CCF FFC FFCPO	143	0.150267	412		412	58	471
CCF FFC FFCPPRC	136	0.142911	392		392	56	448
CCF JD Juve Det	582	0.611576	1,678		1,678	238	1,916
CCF JD Fac Mgmt	476	0.500189	1,372		1,372	195	1,567
CCF DHHS	143	0.150267	412		412	58	471
Veteran's Millage	1,040	1.092850	2,998		2,998	425	3,423
SP Comm. Correct	227	0.238536	654		654	93	747
SP Remonum.	34	0.035728	98		98	14	112
SP Ag Preservation	3	0.003152	9		9	1	10
KCBA Debt Service	99	0.104031	285		285	40	326
KC Constr. Fund	23	0.024169	66		66	9	76
DPW Resource Rec	162	0.170232	467		467	66	533

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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
DPW Act 451	1	0.001051	3		3	0	3
DPW Admin & Fin	308	0.323652	888		888	126	1,014
DPW NK Landfill	212	0.222773	611		611	87	698
DPW LTE	36	0.037829	104		104	15	118
DPW SK Landfill	1,317	1.383927	3,797		3,797	539	4,335
DPW WTE	1,113	1.169560	3,208		3,208	455	3,664
DPW Mat. Recycle	1,064	1.118070	3,067		3,067	435	3,502
DPW NK Transfer	1,026	1.078139	2,958		2,958	419	3,377
DPW Sparta LF	27	0.028372	78		78	11	89
DPW Kentwood LF	308	0.323652	888		888	126	1,014
DPW Ordinance	109	0.114539	314		314	44	359
DPW HHW	201	0.211214	579		579	82	662
Deliquent Tax	4,423	4.647766	12,750		12,750	1,809	14,559
Motor Pool	9	0.009457	26		26	4	30
Office Equipment	15	0.015762	43		43	6	49
Risk Managment	1,196	1.256778	3,448		3,448	489	3,937
Drain Revolving	1,399	1.470094	4,033		4,033	572	4,605
Lake Level Revol	93	0.097726	268		268	38	306
Drain Debt Serv	45	0.047287	130		130	18	148
Coronavirus Relief Fund	5,542	5.823631	15,976		15,976	2,266	18,242
Non Allocated	2	0.002102	6		6	1	7
Schedule .4 Total for Actng/Banking	95,164	100.000000	274,331		274,331	37,203	311,534

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, 2020
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	184	0.693424	2,080		2,080		2,080
Administrator 101-172	59	0.222348	667		667		667
Human Resources	20	0.075372	226		226		226
Purchasing 101-233	1	0.003769	11		11		11
Treasurer 101-253	1,906	7.182966	21,549		21,549		21,549
Facilities Mgmt 101-265-2601	56	0.211042	633		633	97	730
Building & Grounds	341	1.285095	3,855		3,855	589	4,444
Central Services	141	0.531374	1,594		1,594	243	1,837
Fleet Services	2	0.007537	23		23	3	26
Information Technology	602	2.268702	6,806		6,806	1,039	7,845
Commissioners	2	0.007537	23		23	3	26
Circuit Court	429	1.616733	4,850		4,850	741	5,591
Circuit Court Svcs	32	0.120595	362		362	55	417
District Court	297	1.119276	3,358		3,358	513	3,870
Probate Court	1,175	4.428114	13,284		13,284	2,028	15,313
F.O.C.	303	1.141888	3,426		3,426	523	3,949
Elections	52	0.195968	588		588	90	678
COMIT	3	0.011306	34		34	5	39
County Clerk	901	3.395515	10,187		10,187	1,555	11,742
Concealed Pistol	205	0.772565	2,318		2,318	354	2,672
Clerk Circuit Ct	396	1.492369	4,477		4,477	684	5,161
Equalization	132	0.497456	1,492		1,492	228	1,720
Prosecutor	38	0.143207	430		430	66	495
Pros Atty CRP	81	0.305257	916		916	140	1,056
Pros Atty IV-E	18	0.067835	204		204	31	235
Pros Atty CVR	10	0.037686	113		113	17	130
Pros Atty YSOTP	3	0.011306	34		34	5	39
Reg of Deeds	740	2.788770	8,366		8,366	1,277	9,644
KCH Boiler Plant	168	0.633126	1,899		1,899	290	2,189
Drain Commissioner	71	0.267571	803		803	123	925
Sheriff	668	2.517430	7,552		7,552	1,153	8,705
SRO 279-301-3027	240	0.904466	2,713		2,713	414	3,128
CP 279-301-3030	16	0.060298	181		181	28	208
CP 279-301-3031	36	0.135670	407		407	62	469
CP 279-301-3032	18	0.067835	204		204	31	235
CP 279-301-3033	20	0.075372	226		226	34	261
Traffic & Safety	4	0.015074	45		45	7	52
Emergency Mgmt	72	0.271340	814		814	124	938
Marine	4	0.015074	45		45	7	52
Twp Law Enf	188	0.708498	2,125		2,125	324	2,450
Twp Law Enf EP	78	0.293951	882		882	135	1,016
Twp Law Enf CS	26	0.097984	294		294	45	339
2nd Road Patrol	9	0.033917	102		102	15	117
E-911	52	0.195968	588		588	90	678
Dispatch 261-325	1,058	3.987187	11,962		11,962	1,826	13,788
Jail	644	2.426983	7,281		7,281	1,112	8,393
RC Inmate Crew	10	0.037686	113		113	17	130
Medical Examiner	45	0.169587	509		509	78	586
Mental Health	1	0.003769	11		11	2	13
Guardianship	13	0.048992	147		147	22	169
Fire Prevention	48	0.180893	543		543	83	625
Parks & Rec	412	1.552666	4,658		4,658	711	5,369

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	2,961	11.158847	33,477		33,477	5,111	38,588
H-COVID	18	0.067835	204		204	31	235
H-Animal Control	541	2.038817	6,116		6,116	934	7,050
Lodging Tax	1,073	4.043716	12,131		12,131	1,852	13,983
Early Childhood Mil	443	1.669493	5,008		5,008	765	5,773
Corr/Det Fac.	465	1.752402	5,257		5,257	803	6,060
Senior Millage	466	1.756171	5,269		5,269	804	6,073
ID 260-283	17	0.064066	192		192	29	222
ID 260-284	1	0.003769	11		11	2	13
ID 260-286	1	0.003769	11		11	2	13
ROD Automation	297	1.119276	3,358		3,358	513	3,870
Zoo/Museum Millage	921	3.470888	10,413		10,413	1,590	12,002
Sh Narcotics Shr	23	0.086678	260		260	40	300
283-694 CDBG Admin	72	0.271340	814		814	124	938
283-691 HOME	108	0.407010	1,221		1,221	186	1,407
283-694 CDBG HR	100	0.376861	1,131		1,131	173	1,303
283-694 CDBG LGA	136	0.512531	1,538		1,538	235	1,772
283-695 6950 COC	24	0.090447	271		271	41	313
283-695 6951 COC	24	0.090447	271		271	41	313
283-696-3660 ESG	18	0.067835	204		204	31	235
Housing Commissn	16	0.060298	181		181	28	208
Community Action	592	2.231016	6,693		6,693	1,022	7,715
CC Juve AD	1	0.003769	11		11	2	13
CC Milk Meal	12	0.045223	136		136	21	156
CCF IHC ASO	10	0.037686	113		113	17	130
CCF IHC CP	16	0.060298	181		181	28	208
CCF IHC YDIP	2	0.007537	23		23	3	26
CCF IHC CASA	2	0.007537	23		23	3	26
CCF IC ICP	55	0.207273	622		622	95	717
CCF IC ICPO	2	0.007537	23		23	3	26
CCF FFC FFCP	2	0.007537	23		23	3	26
CCF FFC FFCPO	2	0.007537	23		23	3	26
CCF FFC FFCPPRC	2	0.007537	23		23	3	26
CCF JD Juve Det	8	0.030149	90		90	14	104
CCF JD Fac Mgmt	4	0.015074	45		45	7	52
CCF DHHS	11	0.041455	124		124	19	143
Veteran's Millage	481	1.812700	5,438		5,438	830	6,268
SP Comm. Correct	25	0.094215	283		283	43	326
SP Remonum.	4	0.015074	45		45	7	52
SP Ag Preservation	4	0.015074	45		45	7	52
KCBA Debt Service	4	0.015074	45		45	7	52
DPW Resource Rec	2	0.007537	23		23	3	26
DPW Admin & Fin	11	0.041455	124		124	19	143
DPW NK Landfill	4	0.015074	45		45	7	52
DPW LTE	12	0.045223	136		136	21	156
DPW SK Landfill	105	0.395704	1,187		1,187	181	1,368
DPW WTE	36	0.135670	407		407	62	469
DPW Mat. Recycle	39	0.146976	441		441	67	508
DPW NK Transfer	106	0.399472	1,198		1,198	183	1,381
DPW Kentwood LF	2	0.007537	23		23	3	26
DPW Ordinance	99	0.373092	1,119		1,119	171	1,290
DPW HHW	5	0.018843	57		57	9	65

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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
Deliquent Tax	3,772	14.215187	42,646		42,646	6,514	49,161
Risk Managment	287	1.081590	3,245		3,245	495	3,740
Drain Revolving	994	3.745996	11,238		11,238	1,716	12,954
Lake Level Revol	30	0.113058	339		339	52	391
Drain Debt Serv	18	0.067835	204		204	31	235
Coronavirus Relief Fund	19	0.071604	215		215	33	248
Schedule .4 Total for Receipt Posting	26,535	100.000000	300,001		300,001	42,057	342,058

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, 2020
Schedule .5 - Allocation Summary
For Department Treasurer 101-253**

Receiving Department	Total	Actng/Banking	Receipt Posting
Fiscal Services 101-191	3,525	1,444	2,080
Administrator 101-172	1,662	995	667
Human Resources	1,062	836	226
Purchasing 101-233	262	251	11
Treasurer 101-253	30,076	8,527	21,549
Facilities Mgmt 101-265-2601	1,642	912	730
Building & Grounds	11,659	7,215	4,444
Central Services	2,927	1,089	1,837
Fleet Services	1,886	1,860	26
Information Technology	12,174	4,328	7,845
Commissioners	540	514	26
Circuit Court	43,017	37,426	5,591
Circuit Court Svcs	1,138	721	417
District Court	5,987	2,116	3,870
Law Library	79	79	0
Probate Court	22,011	6,698	15,313
Cir Ct Referee	76	76	0
Probation CC	204	204	0
F.O.C.	7,204	3,255	3,949
Elections	1,036	359	678
COMIT	59	20	39
County Clerk	15,020	3,278	11,742
Concealed Pistol	3,468	797	2,672
Clerk Circuit Ct	6,987	1,827	5,161
Equalization	2,810	1,089	1,720
Prosecutor	6,061	5,566	495
Pros Atty CRP	2,395	1,340	1,056
Pros Atty IV-E	616	382	235
Pros Atty CVR	825	695	130
Pros Atty YSOTP	72	33	39
Reg of Deeds	12,290	2,646	9,644
Co-op Extension	257	257	0
KCH Boiler Plant	2,943	754	2,189
Drain Commissioner	1,742	816	925
Sheriff	17,543	8,838	8,705
SRO 279-301-3027	3,789	662	3,128
CP 279-301-3030	310	102	208
CP 279-301-3031	597	128	469
CP 279-301-3032	340	105	235
CP 279-301-3033	333	72	261
Traffic & Safety	59	7	52
Emergency Mgmt	1,366	428	938
Marine	569	517	52
Twp Law Enf	2,819	369	2,450
Twp Law Enf EP	1,237	220	1,016
Twp Law Enf CS	480	142	339
2nd Road Patrol	384	267	117
E-911	1,036	359	678
Dispatch 261-325	17,389	3,601	13,788
Jail	17,826	9,434	8,393
RC Inmate Crew	203	72	130
DPW Corr Deputies	69	69	0

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .5 - Allocation Summary
For Department Treasurer 101-253**

Receiving Department	Total	Actng/Banking	Receipt Posting
Health Prev Prog	191	191	0
Medical Examiner	1,294	708	586
Mental Health	46	33	13
Human Services	402	402	0
Guardianship	4,481	4,312	169
Zoo	26	26	0
Fire Prevention	984	359	625
Parks & Rec	23,615	18,245	5,369
Health	61,567	22,979	38,588
H-COVID	712	477	235
H-Animal Control	10,414	3,364	7,050
Lodging Tax	17,667	3,683	13,983
Early Childhood Mil	7,679	1,906	5,773
Corr/Det Fac.	7,834	1,774	6,060
Senior Millage	8,127	2,054	6,073
ID 260-283	8,302	8,081	222
ID 260-284	187	174	13
ID 260-286	352	339	13
ROD Automation	5,210	1,340	3,870
Zoo/Museum Millage	15,821	3,818	12,002
Sh Narcotics Shr	764	464	300
Sh Narcotics Fed	118	118	0
283-694 CDBG Admin	1,501	563	938
283-691 HOME	1,862	454	1,407
283-694 CDBG HR	1,659	355	1,303
283-694 CDBG LGA	2,312	540	1,772
283-695 6950 COC	513	201	313
283-695 6951 COC	513	201	313
283-696-3660 ESG	264	30	235
Housing Commissn	25,077	24,868	208
Community Action	16,856	9,141	7,715
CC Juve AD	56	43	13
CC Milk Meal	601	444	156
CCF IHC ASO	272	142	130
CCF IHC CP	3,339	3,130	208
CCF IHC YDIP	72	46	26
CCF IHC CASA	82	56	26
CCF IC ICP	2,224	1,508	717
CCF IC ICPO	164	138	26
CCF FFC FFCP	243	217	26
CCF FFC FFCPO	497	471	26
CCF FFC FFCPPRC	474	448	26
CCF JD Juve Det	2,020	1,916	104
CCF JD Fac Mgmt	1,619	1,567	52
CCF DHHS	614	471	143
Veteran's Millage	9,692	3,423	6,268
SP Comm. Correct	1,073	747	326
SP Remonum.	164	112	52
SP Ag Preservation	62	10	52
KCBA Debt Service	378	326	52
KC Constr. Fund	76	76	0
DPW Resource Rec	559	533	26

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .5 - Allocation Summary
For Department Treasurer 101-253

Receiving Department	Total	Actng/Banking	Receipt Posting
DPW Act 451	3	3	0
DPW Admin & Fin	1,157	1,014	143
DPW NK Landfill	750	698	52
DPW LTE	275	118	156
DPW SK Landfill	5,703	4,335	1,368
DPW WTE	4,133	3,664	469
DPW Mat. Recycle	4,011	3,502	508
DPW NK Transfer	4,759	3,377	1,381
DPW Sparta LF	89	89	0
DPW Kentwood LF	1,040	1,014	26
DPW Ordinance	1,649	359	1,290
DPW HHW	727	662	65
Delinquent Tax	63,719	14,559	49,161
Motor Pool	30	30	0
Office Equipment	49	49	0
Risk Managment	7,677	3,937	3,740
Drain Revolving	17,559	4,605	12,954
Lake Level Revol	697	306	391
Drain Debt Serv	383	148	235
Coronavirus Relief Fund	18,490	18,242	248
Non Allocated	7	7	0
Direct Bill	0	0	0
Total	653,592	311,534	342,058

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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, 2020
Schedule .2 - Costs To Be Allocated
For Department Facilities Mgmt 101-265-2601

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	498,053			498,053
Cost Adjustments:				
Reimbursement	-529			
Total Departmental Cost Adjustments:	-529			-529
Inbound Costs:				
Building Depreciation	6,700		6,700	
Equipment Depreciation	63,042		63,042	
Fiscal Services 101-191	10,543	1,294	11,838	
Administrator 101-172	3,038	410	3,448	
Human Resources	2,764	327	3,092	
Purchasing 101-233	3,419	622	4,041	
Treasurer 101-253	1,432	210	1,642	
Building & Grounds		30,139	30,139	
Central Services		13,947	13,947	
Fleet Services		1,646	1,646	
Information Technology		24,601	24,601	
I.T. Fiscal/HR/Phone System		7,119	7,119	
Total Allocated Additions:	90,938	80,317	171,255	171,255
Total To Be Allocated:	588,462	80,317		668,779

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	279,973	0	267,093	0	12,880
FRINGE BENEFITS	107,852	0	102,891	0	4,961
Other Expense & Cost					
Office Supplies	807	0	770	0	37
Operating Expenses	18,144	0	17,309	0	835
Contract Services	5,625	0	5,625	0	0
Utilities Misc	1,492	0	0	1,492	0
Repair & Maint	81,309	0	69,096	12,213	0
Capital Equipment	2,850	0	2,719	0	131
Audit Adjustment	1	0	1	0	0
Departmental Total					
Expenditures Per Financial Statement	498,053				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Reimbursement	(529)	0	(529)	0	0
Functional Cost	497,524	0	464,975	13,705	18,844
Allocation Step 1					
Inbound - All Others	90,938	0	86,755	0	4,183
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	588,462	0	551,730	13,705	23,027
Allocation Step 2					
Inbound - All Others	80,317	0	76,623	0	3,694
2nd Allocation	80,317	0	76,623	0	3,694
Total For Facilities Mgmt 101-265-2601					
Schedule .3 Total	668,779	0	628,353	13,705	26,721

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	72.630941	400,727		400,727	55,652	456,379
Fleet Services	11,700	1.102732	6,084		6,084	845	6,929
KCH Boiler Plant	14,725	1.387840	7,657		7,657	1,063	8,720
Sheriff	4,874	0.459378	2,535		2,535	352	2,886
Jail	25,593	2.412156	13,309		13,309	1,848	15,157
Health	78,184	7.368890	40,656		40,656	5,646	46,303
H-Clinic N&S	14,218	1.340055	7,393		7,393	1,027	8,420
H-Clinic TB	1,880	0.177191	978		978	136	1,113
H-Animal Control	23,000	2.167764	11,960		11,960	1,661	13,621
MCDC	5,405	0.509425	2,811		2,811	390	3,201
CCF JD Fac Mgmt	92,273	8.696787	47,983		47,983	6,664	54,646
Non Allocated	18,534	1.746841	9,638		9,638	1,339	10,976
Schedule .4 Total for Facility Mgmt	1,061,001	100.000000	551,730		551,730	76,623	628,353

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, 2020
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
Non Allocated	13,705	100.000000	13,705		13,705		13,705
Schedule .4 Total for Specific Serv	13,705	100.000000	13,705		13,705	0	13,705

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, 2020
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	23,027		23,027	3,694	26,721
Schedule .4 Total for Parks	100	100.000000	23,027		23,027	3,694	26,721

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

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .5 - Allocation Summary
For Department Facilities Mgmt 101-265-2601

Receiving Department	Total	Facility Mgmt	Specific Serv	Parks
Building & Grounds	456,379	456,379	0	0
Fleet Services	6,929	6,929	0	0
KCH Boiler Plant	8,720	8,720	0	0
Sheriff	2,886	2,886	0	0
Jail	15,157	15,157	0	0
Parks & Rec	26,721	0	0	26,721
Health	46,303	46,303	0	0
H-Clinic N&S	8,420	8,420	0	0
H-Clinic TB	1,113	1,113	0	0
H-Animal Control	13,621	13,621	0	0
MCDC	3,201	3,201	0	0
CCF JD Fac Mgmt	54,646	54,646	0	0
Non Allocated	24,681	10,976	13,705	0
Direct Bill	0	0	0	0
Total	668,779	628,353	13,705	26,721

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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, 2020
Schedule .2 - Costs To Be Allocated
For Department Building & Grounds

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,516,205			10,516,205
Cost Adjustments:				
Parking Revenue	-67,584			
Reimbursement	0			
Security Admin	131,078			
District Ct Security	35,460			
Total Departmental Cost Adjustments:	98,954			98,954
Inbound Costs:				
Equipment Depreciation	131,146		131,146	
Fiscal Services 101-191	67,138	8,185	75,323	
Administrator 101-172	41,027	5,533	46,560	
Human Resources	40,581	4,805	45,385	
Purchasing 101-233	37,003	6,765	43,769	
Treasurer 101-253	10,174	1,485	11,659	
Facilities Mgmt 101-265-2601	400,727	55,652	456,379	
Central Services		4,182	4,182	
Information Technology		89,333	89,333	
I.T. Fiscal/HR/Phone System		64,313	64,313	
Total Allocated Additions:	727,796	240,254	968,050	968,050
Total To Be Allocated:	11,342,955	240,254		11,583,209

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	734,426	0	734,426	0	0
101-265-2603	198,531	0	0	198,531	0
101-265-2604	33,787	0	0	0	33,787
101-265-2605	736,739	0	0	0	0
101-265-2606	7,825,298	0	0	0	0
101-265-2607	113,841	0	0	0	0
101-265-2608	9,807	0	0	0	0
101-265-2609	801,926	0	0	0	0
101-265-2615	37,306	37,306	0	0	0
101-265-2616	24,544	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	10,516,205				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Parking Revenue	(67,584)	0	0	0	0
Reimbursement	0	0	0	0	0
Security Admin	131,078	0	0	15,416	0
District Ct Security	35,460	0	0	35,460	0
Functional Cost	10,615,159	37,306	734,426	249,407	33,787
Allocation Step 1					
Inbound - Equipment Depreciation: Equipment Depr	126,064	0	2,228	1,219	0
Inbound - Equipment Depreciation: Expendable Eq	5,082	0	0	0	0
Inbound - Fiscal Services 101-191: Accounting	39,261	431	2,806	6,327	838
Inbound - Fiscal Services 101-191: Payroll	8,984	0	0	812	0
Inbound - Fiscal Services 101-191: Budgeting	15,265	63	760	2,724	507
Inbound - Fiscal Services 101-191: Audit Services	3,627	39	260	571	76
Inbound - Administrator 101-172: County Admin	41,027	0	0	3,706	0
Inbound - Human Resources: Human Resources	37,165	0	0	3,357	0
Inbound - Human Resources: Labor Relations	3,415	0	0	337	0
Inbound - Purchasing 101-233: Purch General	34,229	269	5,256	948	243
Inbound - Treasurer 101-253: Actng/Banking	6,319	112	591	568	283
Inbound - Treasurer 101-253: Receipt Posting	3,855	0	317	0	0
Inbound - Facilities Mgmt 101-265-2601: Facility Mgmt	400,727	0	34,321	20,749	5,735
Inbound - All Others	2,775	0	0	251	0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Total	G&A	Admin Building	District Court	Co-op Extension
Reallocate Admin Costs		(38,221)	5,481	1,483	252
Unallocated Costs	(4,431,910)	0	0	0	0
1st Allocation	6,911,045	0	786,445	292,458	41,720
Allocation Step 2					
Inbound - Fiscal Services 101-191: Accounting	5,059	56	362	815	108
Inbound - Fiscal Services 101-191: Payroll	1,162	0	0	105	0
Inbound - Fiscal Services 101-191: Budgeting	1,963	8	98	350	65
Inbound - Fiscal Services 101-191: Audit Services	1	0	0	0	0
Inbound - Administrator 101-172: County Admin	5,533	0	0	500	0
Inbound - Human Resources: Human Resources	4,402	0	0	398	0
Inbound - Human Resources: Labor Relations	403	0	0	40	0
Inbound - Purchasing 101-233: Purch General	6,263	49	962	173	44
Inbound - Treasurer 101-253: Actng/Banking	896	16	84	81	40
Inbound - Treasurer 101-253: Receipt Posting	589	0	48	0	0
Inbound - Facilities Mgmt 101-265-2601: Facility Mgmt	55,652	0	4,766	2,882	797
Inbound - Central Services: Printing Serv	1,590	0	0	0	0
Inbound - Central Services: Postage	1,390	0	1,390	0	0
Inbound - Central Services	1,202	0	0	0	0
Inbound - Information Technology: Dedicated Serv	15,990	0	0	0	0
Inbound - Information Technology: Enterprise 1	11,816	2,148	0	1,074	0
Inbound - Information Technology: Enterprise 2	21,837	3,970	0	1,985	0
Inbound - Information Technology: File Serv Admin	710	194	0	32	0
Inbound - Information Technology: File Serv Sheri	288	0	0	0	0
Inbound - Information Technology: File Serv Justi	65	0	0	65	0
Inbound - Information Technology: Special Applic	11,443	2,081	0	1,040	0
Inbound - Information Technology: Justice System	4,011	0	0	729	0
Inbound - Information Technology: Helpdesk Supt	15,898	2,891	0	1,445	0
Inbound - I.T. Fiscal/HR/Phone System: Accounting	38,364	412	2,751	6,039	800
Inbound - I.T. Fiscal/HR/Phone System: Payroll	25,949	0	0	2,344	0
Inbound - All Others	7,777	0	0	703	0
Reallocate Admin Costs		(11,824)	1,696	459	78
Unallocated Costs	(631)	0	0	0	0
2nd Allocation	239,622	0	12,156	21,259	1,932
Total For Building & Grounds					
Schedule .3 Total	7,150,667	0	798,601	313,717	43,652

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	736,739	0	0	0	0
101-265-2606	44,036	2,478,727	961,470	0	0
101-265-2607	0	0	0	113,841	0
101-265-2608	0	0	0	0	0
101-265-2609	0	0	0	0	722,259
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	(67,584)	0	0	0	0
Reimbursement	0	0	0	0	0
Security Admin	15,255	27,232	73,175	0	0
District Ct Security	0	0	0	0	0
Functional Cost	728,446	2,505,959	1,034,645	113,841	722,259
Allocation Step 1					
Inbound - Equipment Depreciation:					
Equipment Depr	20,769	88,032	0	0	0
Inbound - Equipment Depreciation:					
Expendable Eq	0	0	0	0	0
Inbound - Fiscal Services 101-191:					
Accounting	7,280	8,388	3,914	966	0
Inbound - Fiscal Services 101-191:					
Payroll	1,230	2,031	4,041	0	0
Inbound - Fiscal Services 101-191:					
Budgeting	3,167	2,787	1,203	633	0
Inbound - Fiscal Services 101-191:					
Audit Services	674	766	353	87	0
Inbound - Administrator 101-172:					
County Admin	5,619	9,275	18,451	0	0
Inbound - Human Resources: Human					
Resources	5,090	8,402	16,714	0	0
Inbound - Human Resources: Labor					
Relations	230	922	1,549	0	0
Inbound - Purchasing 101-233: Purch					
General	4,057	19,632	0	815	0
Inbound - Treasurer 101-253:					
Actng/Banking	940	1,531	49	334	0
Inbound - Treasurer 101-253: Receipt					
Posting	780	418	0	0	0
Inbound - Facilities Mgmt 101-265-					
2601: Facility Mgmt	79,738	177,349	0	8,896	0
Inbound - All Others	380	627	1,248	0	0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	82 Ionia	Courthouse	Courtroom/Trans	Info Tech Bldg	HSC Direct
Reallocate Admin Costs	5,825	18,499	0	848	0
Unallocated Costs	0	0	0	0	0
1st Allocation	864,224	2,844,619	1,082,167	126,422	722,259
Allocation Step 2					
Inbound - Fiscal Services 101-191: Accounting	938	1,081	504	124	0
Inbound - Fiscal Services 101-191: Payroll	159	263	523	0	0
Inbound - Fiscal Services 101-191: Budgeting	407	358	155	81	0
Inbound - Fiscal Services 101-191: Audit Services	0	0	0	0	0
Inbound - Administrator 101-172: County Admin	758	1,251	2,488	0	0
Inbound - Human Resources: Human Resources	603	995	1,980	0	0
Inbound - Human Resources: Labor Relations	27	109	183	0	0
Inbound - Purchasing 101-233: Purch General	742	3,592	0	149	0
Inbound - Treasurer 101-253: Actng/Banking	133	218	7	47	0
Inbound - Treasurer 101-253: Receipt Posting	119	64	0	0	0
Inbound - Facilities Mgmt 101-265-2601: Facility Mgmt	11,074	24,630	0	1,235	0
Inbound - Central Services: Printing Serv	0	1,590	0	0	0
Inbound - Central Services: Postage	0	0	0	0	0
Inbound - Central Services	0	0	0	0	0
Inbound - Information Technology: Dedicated Serv	0	7,995	7,995	0	0
Inbound - Information Technology: Enterprise 1	2,148	2,865	2,506	0	0
Inbound - Information Technology: Enterprise 2	3,970	5,294	4,632	0	0
Inbound - Information Technology: File Serv Admin	129	258	0	0	0
Inbound - Information Technology: File Serv Sheri	64	0	224	0	0
Inbound - Information Technology: File Serv Justi	0	0	0	0	0
Inbound - Information Technology: Special Applic	2,081	2,774	2,427	0	0
Inbound - Information Technology: Justice System	729	0	2,552	0	0
Inbound - Information Technology: Helpdesk Supt	2,891	3,854	3,372	0	0
Inbound - I.T. Fiscal/HR/Phone System: Accounting	7,128	8,103	3,736	922	0
Inbound - I.T. Fiscal/HR/Phone System: Payroll	3,554	5,867	11,670	0	0
Inbound - All Others	1,065	1,758	3,498	0	0
Reallocate Admin Costs	1,802	5,723	0	262	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	40,522	78,641	48,454	2,823	0
Total For Building & Grounds					
Schedule .3 Total	904,747	2,923,260	1,130,622	129,244	722,259

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	4,341,065
101-265-2607	0	0	0	0	0
101-265-2608	0	0	0	0	9,807
101-265-2609	0	0	0	0	79,667
101-265-2615	0	0	0	0	0
101-265-2616	0	0	0	24,544	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
Security Admin	0	0	0	0	0
District Ct Security	0	0	0	0	0
Functional Cost	0	0	0	24,544	4,430,539
Allocation Step 1					
Inbound - Equipment Depreciation:	0	13,816	0	0	0
Equipment Depr					
Inbound - Equipment Depreciation:	0	5,082	0	0	0
Expendable Eq					
Inbound - Fiscal Services 101-191:	7,007	0	0	879	426
Accounting					
Inbound - Fiscal Services 101-191:	871	0	0	0	0
Payroll					
Inbound - Fiscal Services 101-191:	2,407	0	0	570	443
Budgeting					
Inbound - Fiscal Services 101-191:	680	0	0	79	41
Audit Services					
Inbound - Administrator 101-172:	3,975	0	0	0	0
County Admin					
Inbound - Human Resources: Human	3,601	0	0	0	0
Resources					
Inbound - Human Resources: Labor	378	0	0	0	0
Relations					
Inbound - Purchasing 101-233: Purch	2,764	0	0	177	68
General					
Inbound - Treasurer 101-253:	1,444	0	0	283	184
Actng/Banking					
Inbound - Treasurer 101-253: Receipt	2,205	0	0	0	136
Posting					
Inbound - Facilities Mgmt 101-265-	71,188	0	0	2,752	0
2601: Facility Mgmt					
Inbound - All Others	269	0	0	0	0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	HSC Indirect	Juvenile Detent	South Clinic	Veterans	Non Allocated**
Reallocate Admin Costs	5,576	0	0	183	73
Unallocated Costs	0	0	0	0	(4,431,910)
1st Allocation	102,365	18,898	0	29,467	0
Allocation Step 2					
Inbound - Fiscal Services 101-191: Accounting	903	0	0	113	55
Inbound - Fiscal Services 101-191: Payroll	113	0	0	0	0
Inbound - Fiscal Services 101-191: Budgeting	310	0	0	73	57
Inbound - Fiscal Services 101-191: Audit Services	0	0	0	0	0
Inbound - Administrator 101-172: County Admin	536	0	0	0	0
Inbound - Human Resources: Human Resources	426	0	0	0	0
Inbound - Human Resources: Labor Relations	45	0	0	0	0
Inbound - Purchasing 101-233: Purch General	506	0	0	32	12
Inbound - Treasurer 101-253: Actng/Banking	205	0	0	40	26
Inbound - Treasurer 101-253: Receipt Posting	337	0	0	0	21
Inbound - Facilities Mgmt 101-265-2601: Facility Mgmt	9,886	0	0	382	0
Inbound - Central Services: Printing Serv	0	0	0	0	0
Inbound - Central Services: Postage	0	0	0	0	0
Inbound - Central Services	1,202	0	0	0	0
Inbound - Information Technology: Dedicated Serv	0	0	0	0	0
Inbound - Information Technology: Enterprise 1	1,074	0	0	0	0
Inbound - Information Technology: Enterprise 2	1,985	0	0	0	0
Inbound - Information Technology: File Serv Admin	97	0	0	0	0
Inbound - Information Technology: File Serv Sheri	0	0	0	0	0
Inbound - Information Technology: File Serv Justi	0	0	0	0	0
Inbound - Information Technology: Special Applic	1,040	0	0	0	0
Inbound - Information Technology: Justice System	0	0	0	0	0
Inbound - Information Technology: Helpdesk Supt	1,445	0	0	0	0
Inbound - I.T. Fiscal/HR/Phone System: Accounting	7,196	0	0	839	438
Inbound - I.T. Fiscal/HR/Phone System: Payroll	2,514	0	0	0	0
Inbound - All Others	753	0	0	0	0
Reallocate Admin Costs	1,725	0	0	57	22
Unallocated Costs	0	0	0	0	(631)
2nd Allocation	32,298	0	0	1,537	0
Total For Building & Grounds					
Schedule .3 Total	134,663	18,898	0	31,003	0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	88,938		88,938		88,938
Administrator 101-172	5,097	14.310180	112,542		112,542		112,542
Human Resources	3,760	10.556460	83,021		83,021		83,021
Purchasing 101-233	1,152	3.234320	25,436		25,436		25,436
Treasurer 101-253	3,015	8.464821	66,571		66,571		66,571
Facilities Mgmt 101-265-2601	1,365	3.832332	30,139		30,139		30,139
Central Services	3,450	9.686114	76,176		76,176	2,438	78,614
Information Technology	733	2.057948	16,185		16,185	518	16,703
Commissioners	2,960	8.310405	65,357		65,357	2,092	67,449
County Clerk	3,154	8.855073	69,640		69,640	2,229	71,869
Equalization	3,739	10.497501	82,557		82,557	2,642	85,199
Reg of Deeds	2,382	6.687630	52,595		52,595	1,683	54,278
Risk Management	783	2.198327	17,289		17,289	553	17,842
Schedule .4 Total for Admin Building	35,618	100.000000	786,445		786,445	12,156	798,601

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

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	291,579	(35,460)	256,119	21,195	277,314
ID 260-284	120	0.300737	880		880	64	943
Schedule .4 Total for District Court	39,902	100.000000	292,458	(35,460)	256,998	21,259	278,257
Direct Billed				35,460	35,460		35,460
Schedule .3 Total for District Court	39,902	100.000000		0	292,458	21,259	313,717

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	41,720		41,720	1,932	43,652
Schedule .4 Total for Co-op Extension	100	100.000000	41,720		41,720	1,932	43,652

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, 2020
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	142,273		142,273	6,671	148,944
F.O.C.	23,703	22.562038	194,987		194,987	9,143	204,129
Prosecutor	11,760	11.193923	96,741		96,741	4,536	101,277
Pros Atty CRP	5,556	5.288558	45,705		45,705	2,143	47,848
Pros Atty IV-E	2,306	2.194999	18,970		18,970	889	19,859
Pros Atty CVR	2,658	2.530055	21,865		21,865	1,025	22,891
Non Allocated	41,779	39.767935	343,684	(21,721)	321,963	16,115	338,078
Schedule .4 Total for 82 Ionia	105,057	100.000000	864,224	(21,721)	842,503	40,522	883,026
Direct Billed				21,721	21,721		21,721
Schedule .3 Total for 82 Ionia	105,057	100.000000		0	864,224	40,522	904,747

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

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	1,418,440		1,418,440	39,214	1,457,653
Circuit Court Svcs	5,515	2.655720	75,545		75,545	2,088	77,634
Probate Court	14,535	6.999254	199,102		199,102	5,504	204,606
Probation CC	512	0.246551	7,013		7,013	194	7,207
F.O.C.	974	0.469025	13,342		13,342	369	13,711
Clerk Circuit Ct	8,023	3.863434	109,900		109,900	3,038	112,938
Prosecutor	5,826	2.805480	79,805		79,805	2,206	82,012
SP Comm. Correct	368	0.177208	5,041		5,041	139	5,180
Non Allocated	68,362	32.919365	936,430		936,430	25,888	962,319
Schedule .4 Total for Courthouse	207,665	100.000000	2,844,619		2,844,619	78,641	2,923,260

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

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	539,612		539,612	24,161	563,773
Circuit Court Svcs	5,515	2.655720	28,739		28,739	1,287	30,026
Probate Court	14,535	6.999254	75,744		75,744	3,391	79,135
Probation CC	512	0.246551	2,668		2,668	119	2,788
Clerk Circuit Ct	8,023	3.863434	41,809		41,809	1,872	43,681
Prosecutor	5,826	2.805480	30,360		30,360	1,359	31,719
SP Comm. Correct	368	0.177208	1,918		1,918	86	2,003
Non Allocated	69,336	33.388390	361,318		361,318	16,178	377,496
Schedule .4 Total for Courtroom/Trans	207,665	100.000000	1,082,167		1,082,167	48,454	1,130,622

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

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	126,422		126,422	2,823	129,244
Schedule .4 Total for Info Tech Bldg	17,107	100.000000	126,422		126,422	2,823	129,244

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	60,087	(66,553)	(6,466)		(6,466)
Health	4,969	3.629710	26,216	(25,378)	838		838
283-694 CDBG Admin	507	0.370349	2,675		2,675		2,675
283-691 HOME	92	0.067203	485		485		485
283-694 CDBG HR	113	0.082543	596		596		596
283-695 6950 COC	11	0.008035	58		58		58
283-695 6951 COC	11	0.008035	58		58		58
Housing Commissn	1,682	1.228652	8,874		8,874		8,874
Community Action	10,250	7.487326	54,078		54,078		54,078
HHS Bldg Direct	107,874	78.798814	569,132		569,132		569,132
Schedule .4 Total for HSC Direct	136,898	100.000000	722,259	(91,931)	630,328	0	630,328
Direct Billed				91,931	91,931		91,931
Schedule .3 Total for HSC Direct	136,898	100.000000		0	722,259	0	722,259

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	8,516		8,516	2,687	11,203
Health	4,969	3.629710	3,716		3,716	1,172	4,888
283-694 CDBG Admin	507	0.370349	379		379	120	499
283-691 HOME	92	0.067203	69		69	22	90
283-694 CDBG HR	113	0.082543	85		85	27	111
283-695 6950 COC	11	0.008035	8		8	3	11
283-695 6951 COC	11	0.008035	8		8	3	11
Housing Commissn	1,682	1.228652	1,258		1,258	397	1,655
Community Action	10,250	7.487326	7,664		7,664	2,418	10,083
HHS Bldg Indir.	107,874	78.798814	80,662		80,662	25,451	106,113
Schedule .4 Total for HSC Indirect	136,898	100.000000	102,365		102,365	32,298	134,663

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	18,898		18,898		18,898
Schedule .4 Total for Juvenile Detent	100	100.000000	18,898		18,898	0	18,898

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

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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 N&S	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, 2020
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	29,467	(13,192)	16,275	1,537	17,811
Schedule .4 Total for Veterans	5,292	100.000000	29,467	(13,192)	16,275	1,537	17,811
Direct Billed				13,192	13,192		13,192
Schedule .3 Total for Veterans	5,292	100.000000		0	29,467	1,537	31,003

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Total	Admin Building	District Court	Co-op Extension	82 Ionia
Fiscal Services 101-191	88,938	88,938	0	0	0
Administrator 101-172	112,542	112,542	0	0	0
Human Resources	83,021	83,021	0	0	0
Purchasing 101-233	25,436	25,436	0	0	0
Treasurer 101-253	66,571	66,571	0	0	0
Facilities Mgmt 101-265-2601	30,139	30,139	0	0	0
Central Services	78,614	78,614	0	0	0
Information Technology	145,947	16,703	0	0	0
Commissioners	67,449	67,449	0	0	0
Circuit Court	2,021,426	0	0	0	0
Circuit Court Svcs	107,660	0	0	0	0
District Court	277,314	0	277,314	0	0
Probate Court	283,742	0	0	0	0
Probation CC	158,939	0	0	0	148,944
F.O.C.	217,840	0	0	0	204,129
County Clerk	71,869	71,869	0	0	0
Clerk Circuit Ct	156,619	0	0	0	0
Equalization	85,199	85,199	0	0	0
Prosecutor	215,007	0	0	0	101,277
Pros Atty CRP	47,848	0	0	0	47,848
Pros Atty IV-E	19,859	0	0	0	19,859
Pros Atty CVR	22,891	0	0	0	22,891
Reg of Deeds	54,278	54,278	0	0	0
Co-op Extension	43,652	0	0	43,652	0
ACSET	4,737	0	0	0	0
Health	5,726	0	0	0	0
ID 260-284	943	0	943	0	0
283-694 CDBG Admin	3,174	0	0	0	0
283-691 HOME	576	0	0	0	0
283-694 CDBG HR	707	0	0	0	0
283-695 6950 COC	69	0	0	0	0
283-695 6951 COC	69	0	0	0	0
Housing Commissn	10,529	0	0	0	0
Community Action	64,160	0	0	0	0
HHS Bldg Direct	569,132	0	0	0	0
HHS Bldg Indir.	106,113	0	0	0	0
CCF JD Fac Mgmt	18,898	0	0	0	0
Veteran's Millage	17,811	0	0	0	0
SP Comm. Correct	7,184	0	0	0	0
Risk Managment	17,842	17,842	0	0	0
Non Allocated	1,677,893	0	0	0	338,078
Direct Bill	162,304	0	35,460	0	21,721
Total	7,150,667	798,601	313,717	43,652	904,747

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	129,244	0	0
Commissioners	0	0	0	0	0
Circuit Court	1,457,653	563,773	0	0	0
Circuit Court Svcs	77,634	30,026	0	0	0
District Court	0	0	0	0	0
Probate Court	204,606	79,135	0	0	0
Probation CC	7,207	2,788	0	0	0
F.O.C.	13,711	0	0	0	0
County Clerk	0	0	0	0	0
Clerk Circuit Ct	112,938	43,681	0	0	0
Equalization	0	0	0	0	0
Prosecutor	82,012	31,719	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	(6,466)	11,203
Health	0	0	0	838	4,888
ID 260-284	0	0	0	0	0
283-694 CDBG Admin	0	0	0	2,675	499
283-691 HOME	0	0	0	485	90
283-694 CDBG HR	0	0	0	596	111
283-695 6950 COC	0	0	0	58	11
283-695 6951 COC	0	0	0	58	11
Housing Commissn	0	0	0	8,874	1,655
Community Action	0	0	0	54,078	10,083
HHS Bldg Direct	0	0	0	569,132	0
HHS Bldg Indir.	0	0	0	0	106,113
CCF JD Fac Mgmt	0	0	0	0	0
Veteran's Millage	0	0	0	0	0
SP Comm. Correct	5,180	2,003	0	0	0
Risk Management	0	0	0	0	0
Non Allocated	962,319	377,496	0	0	0
Direct Bill	0	0	0	91,931	0
Total	2,923,260	1,130,622	129,244	722,259	134,663

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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
283-695 6950 COC	0	0	0
283-695 6951 COC	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	18,898	0	0
Veteran's Millage	0	0	17,811
SP Comm. Correct	0	0	0
Risk Managment	0	0	0
Non Allocated	0	0	0
Direct Bill	0	0	13,192
Total	18,898	0	31,003

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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, 2020
Schedule .2 - Costs To Be Allocated
For Department Central Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	834,788			834,788
Cost Adjustments:				
Revenue	-153,077			
Total Departmental Cost Adjustments:	-153,077			-153,077
Inbound Costs:				
Building Depreciation	13,422		13,422	
Equipment Depreciation	5,262		5,262	
Fiscal Services 101-191	26,544	3,352	29,896	
Administrator 101-172	6,913	932	7,845	
Human Resources	7,003	829	7,832	
Purchasing 101-233	1,753	321	2,074	
Treasurer 101-253	2,548	379	2,927	
Building & Grounds	76,176	2,438	78,614	
Central Services		2,447	2,447	
Fleet Services		801	801	
Information Technology		25,941	25,941	
I.T. Fiscal/HR/Phone System		8,494	8,494	
Total Allocated Additions:	139,621	45,933	185,553	185,553
Total To Be Allocated:	821,332	45,933		867,264

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .3 - Costs Allocated By Activity
For Department Central Services

	Total	G&A	Messenger Serv	Printing Serv	Mail Services
Wages & Benefits					
SALARIES & WAGES	402,834	90,991	39,462	108,840	43,688
FRINGE BENEFITS	182,388	41,201	17,874	49,281	19,789
Other Expense & Cost					
Office Supplies	5,300	1,197	519	1,432	575
Mail/Postage	15,840	52	0	0	14,398
Operating Supplies	51,347	6,461	0	36,549	1,132
Operating Expenses	6,270	1,416	614	1,694	680
Repair & Maint	26,228	0	0	26,228	0
Equipment Rental	128,277	0	0	128,277	0
Software	4,825	0	0	4,825	0
Expendable Equip	11,481	2,594	1,125	3,102	1,246
Audit Adjustment	(2)	(2)	0	0	0
Departmental Total					
Expenditures Per Financial Statement	834,788				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Revenue	(153,077)	0	0	(153,077)	0
Functional Cost					
Functional Cost	681,711	143,910	59,594	207,151	81,508
Allocation Step 1					
Inbound - Building Depreciation: Co Admin Bldg	13,422	3,078	1,335	3,682	1,478
Inbound - Equipment Depreciation: Equipment Depr	5,262	2,752	0	0	857
Inbound - Building & Grounds	76,176	17,471	7,577	20,899	8,389
Inbound - All Others	44,761	10,112	4,387	12,094	4,856
Reallocate Admin Costs		(177,323)	22,431	61,886	24,843
Unallocated Costs	0	0	0	0	0
1st Allocation	821,332	0	95,324	305,712	121,931
Allocation Step 2					
Inbound - Building & Grounds	2,438	559	243	669	268
Inbound - All Others	43,495	9,825	4,262	11,752	4,719
Reallocate Admin Costs		(10,384)	1,314	3,624	1,455
Unallocated Costs	0	0	0	0	0
2nd Allocation	45,933	0	5,818	16,045	6,442
Total For Central Services					
Schedule .3 Total	867,264	0	101,142	321,758	128,373

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .3 - Costs Allocated By Activity
For Department Central Services

	Microfilm	Records Retent.	Postage
Wages & Benefits			
SALARIES & WAGES	113,743	6,110	0
FRINGE BENEFITS	51,471	2,772	0
Other Expense & Cost			
Office Supplies	1,496	81	0
Mail/Postage	0	0	1,390
Operating Supplies	7,205	0	0
Operating Expenses	1,771	95	0
Repair & Maint	0	0	0
Equipment Rental	0	0	0
Software	0	0	0
Expendable Equip	3,239	175	0
Audit Adjustment	0	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Revenue	0	0	0
Functional Cost			
Functional Cost	178,925	9,233	1,390
Allocation Step 1			
Inbound - Building Depreciation: Co Admin Bldg	3,848	0	0
Inbound - Equipment Depreciation: Equipment Depr	1,653	0	0
Inbound - Building & Grounds	21,840	0	0
Inbound - All Others	12,632	680	0
Reallocate Admin Costs	64,688	3,476	0
Unallocated Costs	0	0	0
1st Allocation	283,585	13,389	1,390
Allocation Step 2			
Inbound - Building & Grounds	699	0	0
Inbound - All Others	12,277	660	0
Reallocate Admin Costs	3,788	203	0
Unallocated Costs	0	0	0
2nd Allocation	16,764	864	0
Total For Central Services			
Schedule .3 Total	300,349	14,253	1,390

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	2.518892	2,401		2,401		2,401
Administrator 101-172	10	2.518892	2,401		2,401		2,401
Human Resources	10	2.518892	2,401		2,401		2,401
Purchasing 101-233	10	2.518892	2,401		2,401		2,401
Treasurer 101-253	10	2.518892	2,401		2,401		2,401
Facilities Mgmt 101-265-2601	10	2.518892	2,401		2,401		2,401
Building & Grounds	5	1.259446	1,201		1,201		1,201
Central Services	10	2.518892	2,401		2,401		2,401
Fleet Services	5	1.259446	1,201		1,201	90	1,291
Information Technology	10	2.518892	2,401		2,401	181	2,582
Commissioners	10	2.518892	2,401		2,401	181	2,582
Circuit Court	15	3.778326	3,602		3,602	273	3,875
Circuit Court Svcs	15	3.778338	3,601		3,601	271	3,872
District Court	15	3.778338	3,602		3,602	271	3,873
Probate Court	15	3.778338	3,602		3,602	271	3,873
Cir Ct Referee	15	3.778338	3,602		3,602	271	3,873
Probation CC	10	2.518892	2,401		2,401	181	2,582
F.O.C.	10	2.518892	2,401		2,401	181	2,582
County Clerk	10	2.518892	2,401		2,401	181	2,582
Clerk Circuit Ct	15	3.778338	3,602		3,602	271	3,873
Equalization	10	2.518892	2,401		2,401	181	2,582
Prosecutor	10	2.518892	2,401		2,401	181	2,582
Pros Atty CRP	10	2.518892	2,401		2,401	181	2,582
Pros Atty CVR	15	3.778338	3,602		3,602	271	3,873
Reg of Deeds	10	2.518892	2,401		2,401	181	2,582
Co-op Extension	5	1.259446	1,201		1,201	90	1,291
Drain Commissioner	5	1.259446	1,201		1,201	90	1,291
Sheriff	10	2.518892	2,401		2,401	181	2,582
Jail	5	1.259446	1,201		1,201	90	1,291
Road Comm	5	1.259446	1,201		1,201	90	1,291
Health	10	2.518892	2,401		2,401	181	2,582
H-Animal Control	5	1.259446	1,201		1,201	90	1,291
283-694 CDBG Admin	10	2.518892	2,401		2,401	181	2,582
Housing Commissn	10	2.518892	2,401		2,401	181	2,582
CCF IHC ASO	5	1.259446	1,201		1,201	90	1,291
CCF IHC CP	5	1.259446	1,201		1,201	90	1,291
CCF JD Juve Det	5	1.259446	1,201		1,201	90	1,291
Veteran's Millage	5	1.259446	1,201		1,201	90	1,291
SP Comm. Correct	15	3.778338	3,602		3,602	271	3,873
DPW Admin & Fin	5	1.259446	1,201		1,201	90	1,291
Risk Managment	10	2.518892	2,401		2,401	181	2,582
Non Allocated	7	1.763224	1,681		1,681	126	1,807
Schedule .4 Total for Messenger Serv	397	100.000000	95,324		95,324	5,818	101,142

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, 2020
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	1,713.89	1.119629	3,423		3,423		3,423
Administrator 101-172	436.46	0.285125	872		872		872
Human Resources	5,078.58	3.317674	10,143		10,143		10,143
Purchasing 101-233	493.54	0.322414	986		986		986
Treasurer 101-253	504.44	0.329534	1,007		1,007		1,007
Facilities Mgmt 101-265-2601	5,781.47	3.776849	11,546		11,546		11,546
Building & Grounds	796.29	0.520191	1,590		1,590		1,590
Central Services	14.25	0.009309	28		28		28
Fleet Services	23.51	0.015358	47		47	3	50
Information Technology	154.41	0.100871	308		308	18	326
Commissioners	2,175.61	1.421256	4,345		4,345	253	4,597
Circuit Court	7,397.16	4.832328	14,773		14,773	858	15,631
Circuit Court Svcs	452.29	0.295467	903		903	52	956
District Court	1,727.25	1.128357	3,450		3,450	200	3,650
Probate Court	553.66	0.361688	1,106		1,106	64	1,170
Probation CC	1,588.70	1.037847	3,173		3,173	184	3,357
F.O.C.	4,492.68	2.934924	8,972		8,972	521	9,494
Elections	1,995.40	1.303531	3,985		3,985	232	4,217
County Clerk	1,597.36	1.043504	3,190		3,190	185	3,375
Concealed Pistol	614.50	0.401433	1,227		1,227	71	1,298
Clerk Circuit Ct	350.02	0.228657	699		699	41	740
Equalization	3,752.45	2.451355	7,494		7,494	435	7,930
Prosecutor	1,943.55	1.269659	3,881		3,881	226	4,107
Pros Atty CRP	222.29	0.145215	444		444	26	470
Pros Atty IV-E	1,030.93	0.673474	2,059		2,059	120	2,178
Pros Atty CVR	725.42	0.473894	1,449		1,449	84	1,533
Reg of Deeds	34.68	0.022655	69		69	4	73
Drain Commissioner	248.82	0.162546	497		497	29	526
Sheriff	5,157.86	3.369465	10,301		10,301	599	10,899
Jail	5,646.80	3.688874	11,277		11,277	655	11,933
Medical Examiner	248.97	0.162644	497		497	29	526
Guardianship	13.04	0.008519	26		26	1	27
Parks & Rec	615.68	0.402204	1,230		1,230	71	1,301
Health	17,997.86	11.757425	35,944		35,944	2,089	38,033
ROD Automation	43,689.39	28.540880	87,254		87,254	5,074	92,328
Sh Narcotics Shr	2.00	0.001307	4		4	0	4
Housing Commissn	60.80	0.039719	121		121	7	128
Community Action	861.84	0.563012	1,721		1,721	100	1,821
CCF IHC ASO	130.00	0.084925	260		260	15	275
CCF IHC CP	156.18	0.102027	312		312	18	330
CCF JD Juve Det	1,884.25	1.230920	3,763		3,763	219	3,982
Veteran's Millage	390.66	0.255206	780		780	45	825
SP Comm. Correct	47.44	0.030991	95		95	5	100
SP Ag Preservation	151.52	0.098983	303		303	17	320
DPW Resource Rec	2,595.87	1.695799	5,184		5,184	301	5,485
DPW Act 451	42.53	0.027783	85		85	5	90
DPW Admin & Fin	561.59	0.366869	1,122		1,122	65	1,187
DPW SK Landfill	454.27	0.296760	907		907	53	960
DPW WTE	232.43	0.151839	464		464	27	491
DPW Mat. Recycle	94.20	0.061538	188		188	11	199
DPW NK Transfer	55.20	0.036060	110		110	6	117
DPW Ordinance	464.84	0.303665	928		928	54	982

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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
DPW HHW	404.59	0.264306	808		808	47	855
Deliquent Tax	1,906.61	1.245527	3,808		3,808	221	4,029
Coronavirus Relief Fund	7,284.55	4.758763	14,548		14,548	845	15,394
Non Allocated	16,025.96	10.469246	32,006		32,006	1,860	33,866
Schedule .4 Total for Printing Serv	153,076.54	100.000000	305,712		305,712	16,045	321,758

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, 2020
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	7,209.89	1.974093	2,407		2,407		2,407
Administrator 101-172	345.05	0.094476	115		115		115
Human Resources	6,120.91	1.675926	2,043		2,043		2,043
Purchasing 101-233	21.40	0.005859	7		7		7
Treasurer 101-253	16,293.18	4.461129	5,439		5,439		5,439
Building & Grounds	3.58	0.000980	1		1		1
Central Services	51.66	0.014145	17		17		17
Commissioners	1,341.31	0.367255	448		448	26	474
Circuit Court	117,632.71	32.208243	39,272		39,272	2,263	41,535
District Court	26,570.40	7.275067	8,871		8,871	511	9,381
Probate Court	14,690.10	4.022200	4,904		4,904	282	5,187
Probation CC	434.13	0.118866	145		145	8	153
F.O.C.	54,267.69	14.858680	18,117		18,117	1,043	19,160
Elections	3,835.55	1.050187	1,281		1,281	74	1,354
County Clerk	16,951.89	4.641486	5,659		5,659	326	5,985
Concealed Pistol	6,469.55	1.771385	2,160		2,160	124	2,284
Clerk Circuit Ct	15,444.48	4.228752	5,156		5,156	297	5,453
Equalization	2,118.28	0.579992	707		707	41	748
Prosecutor	6,543.63	1.791668	2,185		2,185	126	2,310
Pros Atty CRP	17,793.75	4.871990	5,940		5,940	342	6,282
Pros Atty IV-E	889.07	0.243430	297		297	17	314
Pros Atty CVR	8,685.57	2.378139	2,900		2,900	167	3,067
Sheriff	8,784.13	2.405125	2,933		2,933	169	3,101
Medical Examiner	631.15	0.172811	211		211	12	223
Parks & Rec	1,389.53	0.380458	464		464	27	491
Health	7,029.02	1.924570	2,347		2,347	135	2,482
H-Animal Control	1,072.95	0.293777	358		358	21	379
ROD Automation	5,973.15	1.635469	1,994		1,994	115	2,109
283-694 CDBG Admin	38.55	0.010555	13		13	1	14
283-691 HOME	77.25	0.021151	26		26	1	27
283-694 CDBG HR	190.68	0.052209	64		64	4	67
Housing Commissn	4,013.11	1.098803	1,340		1,340	77	1,417
Community Action	6,607.67	1.809203	2,206		2,206	127	2,333
CCF IHC CP	83.80	0.022945	28		28	2	29
Veteran's Millage	787.45	0.215607	263		263	15	278
Drain Revolving	1,051.70	0.287959	351		351	20	371
Lake Level Revol	60.20	0.016483	20		20	1	21
Coronavirus Relief Fund	3,721.38	1.018927	1,242		1,242	71	1,314
Schedule .4 Total for Mail Services	365,225.50	100.000000	121,931		121,931	6,442	128,373

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, 2020
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	11,930	1.251242	3,548		3,548		3,548
Probate Court	105,388	11.053298	31,346		31,346	1,877	33,222
Clerk Circuit Ct	161,742	16.963815	48,107		48,107	2,880	50,987
Reg of Deeds	674,393	70.731645	200,585		200,585	12,008	212,592
Schedule .4 Total for Microfilm	953,453	100.000000	283,585		283,585	16,764	300,349

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, 2020
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	92	2.561960	343		343		343
Human Resources	311	8.660540	1,160		1,160		1,160
Treasurer 101-253	545	15.176831	2,032		2,032		2,032
Circuit Court	903	25.146200	3,367		3,367	296	3,663
Circuit Court Svcs	373	10.387079	1,391		1,391	122	1,513
District Court	162	4.511278	604		604	53	657
Probate Court	135	3.759398	503		503	44	547
Clerk Circuit Ct	20	0.556948	75		75	6	81
Equalization	10	0.278474	37		37	3	40
Co-op Extension	6	0.167084	22		22	2	24
Drain Commissioner	19	0.529101	71		71	6	77
Sheriff	98	2.729045	365		365	32	397
Medical Examiner	160	4.455583	597		597	52	649
Zoo	1	0.027847	4		4	0	4
Health	150	4.177109	559		559	49	608
Community Action	169	4.706210	630		630	55	685
Veteran's Millage	24	0.668338	89		89	8	97
SP Comm. Correct	12	0.334169	45		45	4	49
DPW Admin & Fin	400	11.138959	1,491		1,491	131	1,622
Risk Managment	1	0.027847	4		4	0	4
Schedule .4 Total for Records Retent.	3,591	100.000000	13,389		13,389	864	14,253

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, 2020
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	1,390	100.000000	1,390		1,390		1,390
Schedule .4 Total for Postage	1,390	100.000000	1,390		1,390	0	1,390

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, 2020
Schedule .5 - Allocation Summary
For Department Central Services**

Receiving Department	Total	Messenger Serv	Printing Serv	Mail Services	Microfilm
Fiscal Services 101-191	11,779	2,401	3,423	2,407	3,548
Administrator 101-172	3,731	2,401	872	115	0
Human Resources	15,747	2,401	10,143	2,043	0
Purchasing 101-233	3,394	2,401	986	7	0
Treasurer 101-253	10,880	2,401	1,007	5,439	0
Facilities Mgmt 101-265-2601	13,947	2,401	11,546	0	0
Building & Grounds	4,182	1,201	1,590	1	0
Central Services	2,447	2,401	28	17	0
Fleet Services	1,340	1,291	50	0	0
Information Technology	2,908	2,582	326	0	0
Commissioners	7,653	2,582	4,597	474	0
Circuit Court	64,705	3,875	15,631	41,535	0
Circuit Court Svcs	6,340	3,872	956	0	0
District Court	17,561	3,873	3,650	9,381	0
Probate Court	43,998	3,873	1,170	5,187	33,222
Cir Ct Referee	3,873	3,873	0	0	0
Probation CC	6,092	2,582	3,357	153	0
F.O.C.	31,236	2,582	9,494	19,160	0
Elections	5,571	0	4,217	1,354	0
County Clerk	11,942	2,582	3,375	5,985	0
Concealed Pistol	3,583	0	1,298	2,284	0
Clerk Circuit Ct	61,133	3,873	740	5,453	50,987
Equalization	11,300	2,582	7,930	748	0
Prosecutor	8,999	2,582	4,107	2,310	0
Pros Atty CRP	9,334	2,582	470	6,282	0
Pros Atty IV-E	2,492	0	2,178	314	0
Pros Atty CVR	8,472	3,873	1,533	3,067	0
Reg of Deeds	215,247	2,582	73	0	212,592
Co-op Extension	1,315	1,291	0	0	0
Drain Commissioner	1,893	1,291	526	0	0
Sheriff	16,980	2,582	10,899	3,101	0
Jail	13,223	1,291	11,933	0	0
Medical Examiner	1,397	0	526	223	0
Guardianship	27	0	27	0	0
Zoo	4	0	0	0	0
Road Comm	1,291	1,291	0	0	0
Parks & Rec	1,792	0	1,301	491	0
Health	43,704	2,582	38,033	2,482	0
H-Animal Control	1,669	1,291	0	379	0
ROD Automation	94,437	0	92,328	2,109	0
Sh Narcotics Shr	4	0	4	0	0
283-694 CDBG Admin	2,595	2,582	0	14	0
283-691 HOME	27	0	0	27	0
283-694 CDBG HR	67	0	0	67	0
Housing Commissn	4,127	2,582	128	1,417	0
Community Action	4,839	0	1,821	2,333	0
CCF IHC ASO	1,565	1,291	275	0	0
CCF IHC CP	1,650	1,291	330	29	0
CCF JD Juve Det	5,272	1,291	3,982	0	0
Veteran's Millage	2,491	1,291	825	278	0
SP Comm. Correct	4,021	3,873	100	0	0
SP Ag Preservation	320	0	320	0	0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .5 - Allocation Summary
For Department Central Services

Receiving Department	Total	Messenger Serv	Printing Serv	Mail Services	Microfilm
DPW Resource Rec	5,485	0	5,485	0	0
DPW Act 451	90	0	90	0	0
DPW Admin & Fin	4,099	1,291	1,187	0	0
DPW SK Landfill	960	0	960	0	0
DPW WTE	491	0	491	0	0
DPW Mat. Recycle	199	0	199	0	0
DPW NK Transfer	117	0	117	0	0
DPW Ordinance	982	0	982	0	0
DPW HHW	855	0	855	0	0
Delinquent Tax	4,029	0	4,029	0	0
Risk Managment	2,586	2,582	0	0	0
Drain Revolving	371	0	0	371	0
Lake Level Revol	21	0	0	21	0
Coronavirus Relief Fund	16,707	0	15,394	1,314	0
Non Allocated	35,673	1,807	33,866	0	0
Direct Bill	0	0	0	0	0
Total	867,264	101,142	321,758	128,373	300,349

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .5 - Allocation Summary
For Department Central Services**

Receiving Department	Records Retent.	Postage
Fiscal Services 101-191	0	0
Administrator 101-172	343	0
Human Resources	1,160	0
Purchasing 101-233	0	0
Treasurer 101-253	2,032	0
Facilities Mgmt 101-265-2601	0	0
Building & Grounds	0	1,390
Central Services	0	0
Fleet Services	0	0
Information Technology	0	0
Commissioners	0	0
Circuit Court	3,663	0
Circuit Court Svcs	1,513	0
District Court	657	0
Probate Court	547	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	81	0
Equalization	40	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	24	0
Drain Commissioner	77	0
Sheriff	397	0
Jail	0	0
Medical Examiner	649	0
Guardianship	0	0
Zoo	4	0
Road Comm	0	0
Parks & Rec	0	0
Health	608	0
H-Animal Control	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
Housing Commissn	0	0
Community Action	685	0
CCF IHC ASO	0	0
CCF IHC CP	0	0
CCF JD Juve Det	0	0
Veteran's Millage	97	0
SP Comm. Correct	49	0
SP Ag Preservation	0	0

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .5 - Allocation Summary
For Department Central Services**

Receiving Department	Records Retent.	Postage
DPW Resource Rec	0	0
DPW Act 451	0	0
DPW Admin & Fin	1,622	0
DPW SK Landfill	0	0
DPW WTE	0	0
DPW Mat. Recycle	0	0
DPW NK Transfer	0	0
DPW Ordinance	0	0
DPW HHW	0	0
Delinquent Tax	0	0
Risk Managment	4	0
Drain Revolving	0	0
Lake Level Revol	0	0
Coronavirus Relief Fund	0	0
Non Allocated	0	0
Direct Bill	0	0
Total	14,253	1,390

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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, 2020
Schedule .2 - Costs To Be Allocated
For Department Fleet Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	469,900			469,900
Deductions:				
Vehicles	0			
Total Deductions:	<u>0</u>			0
Cost Adjustments:				
Reimbursement	-188,576			
Total Departmental Cost Adjustments:	<u>-188,576</u>			-188,576
Inbound Costs:				
Building Depreciation	20,618		20,618	
Equipment Depreciation	59,590		59,590	
Fiscal Services 101-191	28,699	3,600	32,299	
Administrator 101-172	3,436	463	3,900	
Human Resources	3,418	405	3,823	
Purchasing 101-233	26,877	4,868	31,746	
Treasurer 101-253	1,651	235	1,886	
Facilities Mgmt 101-265-2601	6,084	845	6,929	
Central Services	1,247	93	1,340	
Fleet Services		8,237	8,237	
Information Technology		18,867	18,867	
I.T. Fiscal/HR/Phone System		8,687	8,687	
Total Allocated Additions:	<u>151,622</u>	<u>46,300</u>	197,922	197,922
Total To Be Allocated:	<u>432,946</u>	<u>46,300</u>		<u>479,246</u>

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .3 - Costs Allocated By Activity
For Department Fleet Services

	Total	G&A	Fleet Services	CC State**
Wages & Benefits				
SALARIES & WAGES	210,743	0	210,743	0
FRINGE BENEFITS	93,664	0	93,664	0
Other Expense & Cost				
Office Supplies	124	0	124	0
Vehicle Supplies	36,679	0	36,679	0
Operating Expenses	8,820	0	8,820	0
Gas, Oil, Grease	29,793	0	23,058	6,735
Repair & Maint	35,841	0	35,841	0
Software	2,424	0	2,424	0
Vehicle Rent	38,930	0	0	38,930
Insurance	10,110	0	10,110	0
Insurance Veh	2,471	0	530	1,941
Expendable Equip	301	0	301	0
*Vehicles	0	0	0	0
Repair Services	0	0	(2,035)	2,035
Departmental Total				
Expenditures Per Financial Statement	469,900			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Reimbursement	(188,576)	0	(132,688)	(55,888)
Functional Cost				
Functional Cost	281,324	0	287,571	(6,247)
Allocation Step 1				
Inbound - Equipment Depreciation:				
Equipment Depr	59,590	0	49,140	10,450
Inbound - All Others	92,032	0	92,032	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	(4,203)	0	0	(4,203)
1st Allocation	428,743	0	428,743	0
Allocation Step 2				
Inbound - Fleet Services	8,237	0	0	8,237
Inbound - All Others	38,063	0	38,063	0
Unallocated Costs	(8,237)	0	0	(8,237)
2nd Allocation	38,063	0	38,063	0
Total For Fleet Services				
Schedule .3 Total	466,806	0	466,806	0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	101.09	0.022653	97		97		97
Human Resources	101.09	0.022653	97		97		97
Purchasing 101-233	101.04	0.022642	97		97		97
Facilities Mgmt 101-265-2601	1,713.68	0.384014	1,646		1,646		1,646
Central Services	833.30	0.186732	801		801		801
Fleet Services	8,573.67	1.921252	8,237		8,237		8,237
Circuit Court	822.15	0.184234	790		790	72	862
Circuit Court Svcs	2,615.21	0.586036	2,513		2,513	229	2,742
F.O.C.	4,174.80	0.935520	4,011		4,011	365	4,376
Equalization	303.68	0.068051	292		292	27	318
Drain Commissioner	3,178.48	0.712258	3,054		3,054	278	3,332
Sheriff	215,407.04	48.270020	206,954		206,954	18,856	225,810
SRO 279-301-3027	18,216.90	4.082179	17,502		17,502	1,595	19,097
CP 279-301-3030	1,348.40	0.302160	1,295		1,295	118	1,413
CP 279-301-3031	1,348.40	0.302160	1,295		1,295	118	1,413
CP 279-301-3032	1,307.95	0.293095	1,257		1,257	114	1,371
CP 279-301-3033	1,307.95	0.293095	1,257		1,257	114	1,371
Emergency Mgmt	366.44	0.082115	352		352	32	384
Marine	1,632.13	0.365740	1,568		1,568	143	1,711
Twp Law Enf	54,448.43	12.201212	52,312		52,312	4,766	57,078
Twp Law Enf EP	18,162.96	4.070092	17,450		17,450	1,590	19,040
Twp Law Enf CS	2,002.53	0.448742	1,924		1,924	175	2,099
2nd Road Patrol	4,554.12	1.020521	4,375		4,375	399	4,774
Jail	19,430.58	4.354150	18,668		18,668	1,701	20,369
Parks & Rec	44,271.24	9.920631	42,534		42,534	3,875	46,409
Health	7,214.68	1.616720	6,932		6,932	632	7,563
H-Animal Control	13,967.28	3.129893	13,419		13,419	1,223	14,642
Sh Narcotics Shr	8,324.69	1.865459	7,998		7,998	729	8,727
Housing Commissn	243.40	0.054543	234		234	21	255
Community Action	9,551.61	2.140396	9,177		9,177	836	10,013
CCF IHC CP	127.89	0.028659	123		123	11	134
CCF JD Fac Mgmt	501.47	0.112373	482		482	44	526
Schedule .4 Total for Fleet Services	446,254.28	100.000000	428,743		428,743	38,063	466,806

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, 2020
Schedule .5 - Allocation Summary
For Department Fleet Services

Receiving Department	Total	Fleet Services
Fiscal Services 101-191	97	97
Human Resources	97	97
Purchasing 101-233	97	97
Facilities Mgmt 101-265-2601	1,646	1,646
Central Services	801	801
Fleet Services	8,237	8,237
Circuit Court	862	862
Circuit Court Svcs	2,742	2,742
F.O.C.	4,376	4,376
Equalization	318	318
Drain Commissioner	3,332	3,332
Sheriff	225,810	225,810
SRO 279-301-3027	19,097	19,097
CP 279-301-3030	1,413	1,413
CP 279-301-3031	1,413	1,413
CP 279-301-3032	1,371	1,371
CP 279-301-3033	1,371	1,371
Emergency Mgmt	384	384
Marine	1,711	1,711
Twp Law Enf	57,078	57,078
Twp Law Enf EP	19,040	19,040
Twp Law Enf CS	2,099	2,099
2nd Road Patrol	4,774	4,774
Jail	20,369	20,369
Parks & Rec	46,409	46,409
Health	7,563	7,563
H-Animal Control	14,642	14,642
Sh Narcotics Shr	8,727	8,727
Housing Commissn	255	255
Community Action	10,013	10,013
CCF IHC CP	134	134
CCF JD Fac Mgmt	526	526
Direct Bill	0	0
Total	466,806	466,806

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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.
- **Security Audit** - this activity includes the costs associated with the required security audit for the Friend of the Court and Prosecuting Attorney IV-D program. The bases of allocation is the number of devices by benefiting program.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. 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, 2020
Schedule .2 - Costs To Be Allocated
For Department Information Technology

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,391,804			6,391,804
Cost Adjustments:				
Reimbursement	-387,523			
Total Departmental Cost Adjustments:	-387,523			-387,523
Inbound Costs:				
Building Depreciation	17,240		17,240	
Equipment Depreciation	1,950,166		1,950,166	
Fiscal Services 101-191	42,925	5,286	48,210	
Administrator 101-172	35,081	4,731	39,812	
Human Resources	31,903	3,778	35,682	
Purchasing 101-233	17,283	3,160	20,442	
Treasurer 101-253	10,597	1,577	12,174	
Building & Grounds	142,606	3,341	145,947	
Central Services	2,710	198	2,908	
Information Technology		225,083	225,083	
I.T. Fiscal/HR/Phone System		42,346	42,346	
Total Allocated Additions:	2,250,509	289,501	2,540,010	2,540,010
Total To Be Allocated:	8,254,790	289,501		8,544,291

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .3 - Costs Allocated By Activity
For Department Information Technology

	Total	G&A	Dedicated Serv	Enterprise 1	Enterprise 2
Wages & Benefits					
SALARIES & WAGES	2,961,535	159,492	296,823	312,248	710,664
FRINGE BENEFITS	1,189,035	67,007	139,227	125,502	295,278
Other Expense & Cost					
Office Supplies	2,439	2,439	0	0	0
Operating Expenses	2,695	326	0	0	1,553
Telephone	53,420	0	0	53,420	0
Insurance	23,045	23,045	0	0	0
Memberships	1,630	1,250	0	0	380
Training	83,787	40,000	5,471	18,956	3,086
Web Development	340,800	0	0	0	0
Contract Services	246,726	58,593	104	25,769	5,689
Repair & Maint	1,108,394	1,635	182,872	67,607	241,132
Expendable Equip	27,562	7,449	1,335	3,290	7,179
Software	350,732	2,025	44	93,742	74,870
Audit Adj	0	0	0	0	0
Audit Adjustment	4	4	0	0	0
Departmental Total					
Expenditures Per Financial Statement	6,391,804				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Reimbursement	(387,523)	0	0	0	(313,570)
Functional Cost					
	6,004,281	363,265	625,876	700,534	1,026,261
Allocation Step 1					
Inbound - Equipment Depreciation:					
Equipment Depr	1,945,736	0	182,807	67,583	136,274
Inbound - All Others	304,773	16,427	30,538	32,123	73,177
Reallocate Admin Costs		(379,692)	40,209	42,298	96,366
Unallocated Costs	0	0	0	0	0
1st Allocation	8,254,790	0	879,431	842,538	1,332,078
Allocation Step 2					
Inbound - All Others	289,501	15,603	29,008	30,513	69,516
Reallocate Admin Costs		(15,603)	1,652	1,738	3,960
Unallocated Costs	0	0	0	0	0
2nd Allocation	289,501	0	30,660	32,251	73,477
Total For Information Technology					
Schedule .3 Total	8,544,291	0	910,091	874,789	1,405,554

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	5,397	5,397	10,794	304,288	249,435
FRINGE BENEFITS	2,532	2,532	5,063	120,901	66,396
Other Expense & Cost					
Office Supplies	0	0	0	0	0
Operating Expenses	0	0	0	0	0
Telephone	0	0	0	0	0
Insurance	0	0	0	0	0
Memberships	0	0	0	0	0
Training	99	99	199	2,798	2,021
Web Development	0	0	0	0	0
Contract Services	2	2	4	75,771	0
Repair & Maint	3,325	3,325	6,650	119,731	0
Expendable Equip	24	24	48	277	277
Software	1	1	2	1,721	163,148
Audit Adj	0	0	0	0	0
Audit Adjustment	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					
	11,380	11,380	22,760	625,487	481,277
Allocation Step 1					
Inbound - Equipment Depreciation:					
Equipment Depr	3,324	6,648	3,324	0	0
Inbound - All Others	548	548	1,097	31,300	25,662
Reallocate Admin Costs	721	721	1,481	41,235	33,793
Unallocated Costs	0	0	0	0	0
1st Allocation	15,974	19,298	28,662	698,022	540,732
Allocation Step 2					
Inbound - All Others	520	520	1,041	29,731	24,376
Reallocate Admin Costs	30	30	61	1,695	1,389
Unallocated Costs	0	0	0	0	0
2nd Allocation	550	550	1,102	31,426	25,764
Total For Information Technology					
Schedule .3 Total	16,524	19,848	29,764	729,448	566,496

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	554,320	251,178	101,499	0	0
FRINGE BENEFITS	249,815	69,612	45,170	0	0
Other Expense & Cost					
Office Supplies	0	0	0	0	0
Operating Expenses	794	0	22	0	0
Telephone	0	0	0	0	0
Insurance	0	0	0	0	0
Memberships	0	0	0	0	0
Training	10,613	332	113	0	0
Web Development	0	0	0	85,200	17,040
Contract Services	78,557	6	2,229	0	0
Repair & Maint	0	11,083	41,618	0	0
Expendable Equip	6,577	81	1,001	0	0
Software	10,900	4,278	0	0	0
Audit Adj	0	0	0	0	0
Audit Adjustment	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Reimbursement	(73,953)	0	0	0	0
Functional Cost					
	837,623	336,570	191,652	85,200	17,040
Allocation Step 1					
Inbound - Equipment Depreciation:					
Equipment Depr	0	1,545,776	0	0	0
Inbound - All Others	57,053	25,845	10,454	0	0
Reallocate Admin Costs	75,103	34,020	13,745	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	969,780	1,942,211	215,851	85,200	17,040
Allocation Step 2					
Inbound - All Others	54,194	24,549	9,929	0	0
Reallocate Admin Costs	3,086	1,398	565	0	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	57,280	25,947	10,494	0	0
Total For Information Technology					
Schedule .3 Total	1,027,060	1,968,158	226,344	85,200	17,040

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .3 - Costs Allocated By Activity
For Department Information Technology

	Web Page Appl.	Office 365	Security Audit
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
Office Supplies	0	0	0
Operating Expenses	0	0	0
Telephone	0	0	0
Insurance	0	0	0
Memberships	0	0	0
Training	0	0	0
Web Development	238,560	0	0
Contract Services	0	0	0
Repair & Maint	0	429,416	0
Expendable Equip	0	0	0
Software	0	0	0
Audit Adj	0	0	0
Audit Adjustment	0	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Reimbursement	0	0	0
Functional Cost	238,560	429,416	0
Allocation Step 1			
Inbound - Equipment Depreciation:			
Equipment Depr	0	0	0
Inbound - All Others	0	0	0
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	238,560	429,416	0
Allocation Step 2			
Inbound - All Others	0	0	0
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
2nd Allocation	0	0	0
Total For Information Technology			
Schedule .3 Total	238,560	429,416	0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	3.00	1.818182	15,990		15,990		15,990
Administrator 101-172	2.00	1.212121	10,660		10,660		10,660
Human Resources	2.00	1.212121	10,660		10,660		10,660
Treasurer 101-253	1.00	0.606061	5,330		5,330		5,330
Facilities Mgmt 101-265-2601	3.00	1.818182	15,990		15,990		15,990
Building & Grounds	3.00	1.818182	15,990		15,990		15,990
Fleet Services	2.00	1.212121	10,660		10,660		10,660
Commissioners	2.00	1.212121	10,660		10,660	411	11,071
Circuit Court	20.00	12.121212	106,598		106,598	4,115	110,713
District Court	3.00	1.818182	15,990		15,990	617	16,607
Cir Ct Referee	5.00	3.030303	26,649		26,649	1,029	27,678
F.O.C - I.T.	1.00	0.606061	5,330		5,330	206	5,536
County Clerk	2.00	1.212121	10,660		10,660	411	11,071
Equalization	5.00	3.030303	26,649		26,649	1,029	27,678
Prosecutor	1.00	0.606061	5,330		5,330	206	5,536
Sheriff	34.00	20.606061	181,216		181,216	6,996	188,212
Jail	59.00	35.757574	314,464		314,464	12,141	326,605
ROD Automation	5.00	3.030303	26,649		26,649	1,029	27,678
283-694 CDBG Admin	1.00	0.606061	5,330		5,330	206	5,536
CCF JD Juve Det	8.00	4.848485	42,639		42,639	1,646	44,285
DPW Admin & Fin	3.00	1.818182	15,990		15,990	617	16,607
Schedule .4 Total for Dedicated Serv	165.00	100.000000	879,431		879,431	30,660	910,091

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, 2020
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	1.232469	10,384		10,384		10,384
Administrator 101-172	30.00	1.274968	10,742		10,742		10,742
Human Resources	23.00	0.977476	8,236		8,236		8,236
Purchasing 101-233	8.00	0.339992	2,865		2,865		2,865
Treasurer 101-253	20.00	0.849979	7,161		7,161		7,161
Facilities Mgmt 101-265-2601	4.00	0.169996	1,432		1,432		1,432
Building & Grounds	33.00	1.402465	11,816		11,816		11,816
Central Services	13.00	0.552486	4,655		4,655		4,655
Fleet Services	4.00	0.169996	1,432		1,432		1,432
Information Technology	104.00	4.419890	37,239		37,239		37,239
Circuit Court	221.00	9.392265	79,133		79,133	3,418	82,552
Circuit Court Svcs	40.00	1.699958	14,323		14,323	619	14,941
District Court	68.00	2.889928	24,349		24,349	1,052	25,401
Probate Court	35.00	1.487463	12,532		12,532	541	13,074
Cir Ct Referee	26.00	1.104972	9,310		9,310	402	9,712
Probation CC	2.00	0.084998	716		716	31	747
F.O.C - I.T.	146.00	6.204845	52,278		52,278	2,258	54,536
Elections	1.00	0.042499	358		358	15	373
County Clerk	18.00	0.764981	6,445		6,445	278	6,724
Concealed Pistol	1.00	0.042499	358		358	15	373
Clerk Circuit Ct	49.00	2.082448	17,545		17,545	758	18,303
Equalization	43.00	1.827454	15,397		15,397	665	16,062
Prosecutor	66.00	2.804930	23,633		23,633	1,021	24,653
Pros Atty CRP-DP	21.00	0.892478	7,519		7,519	325	7,844
Pros Atty IV-E	8.00	0.339992	2,865		2,865	124	2,988
Pros Atty CVR	12.00	0.509987	4,297		4,297	186	4,482
Reg of Deeds	13.00	0.552486	4,655		4,655	201	4,856
Co-op Extension	4.00	0.169996	1,432		1,432	62	1,494
Drain Commissioner	12.00	0.509987	4,297		4,297	186	4,482
Sheriff	302.00	12.834675	108,139		108,139	4,676	112,815
SRO 279-301-3027	14.00	0.594985	5,013		5,013	216	5,229
CP 279-301-3030	1.00	0.042499	358		358	15	373
CP 279-301-3031	1.00	0.042499	358		358	15	373
CP 279-301-3032	1.00	0.042499	358		358	15	373
CP 279-301-3033	1.00	0.042499	358		358	15	373
Emergency Mgmt	3.00	0.127497	1,074		1,074	46	1,120
Marine	2.00	0.084998	716		716	31	747
Twp Law Enf	40.00	1.699958	14,323		14,323	619	14,941
Twp Law Enf EP	13.00	0.552486	4,655		4,655	201	4,856
Twp Law Enf CS	1.00	0.042499	358		358	15	373
2nd Road Patrol	3.00	0.127497	1,074		1,074	46	1,120
E-911	35.00	1.487463	12,532		12,532	541	13,074
Jail	207.00	8.797280	74,120		74,120	3,202	77,322
RC Inmate Crew	1.00	0.042499	358		358	15	373
DPW Corr Deputies	1.00	0.042499	358		358	15	373
Medical Examiner	2.00	0.084998	716		716	31	747
Parks & Rec	44.00	1.869953	15,755		15,755	681	16,436
Health	272.00	11.559711	97,395		97,395	4,207	101,602
H-Animal Control	8.00	0.339992	2,865		2,865	124	2,988
Lodging Tax	1.00	0.042499	358		358	15	373
ROD Automation	10.00	0.424989	3,581		3,581	155	3,735
Sh Narcotics Shr	2.00	0.084998	716		716	31	747

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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
283-694 CDBG Admin	6.92	0.294093	2,478		2,478	107	2,585
283-691 HOME	1.23	0.052274	440		440	19	459
283-694 CDBG HR	1.84	0.078198	659		659	28	687
283-695 6950 COC	0.14	0.005950	50		50	2	52
283-695 6951 COC	0.14	0.005950	50		50	2	52
Housing Commissn	15.87	0.674458	5,683		5,683	245	5,928
Community Action	46.86	1.991500	16,779		16,779	725	17,504
CCF IHC ASO	10.00	0.424989	3,581		3,581	155	3,735
CCF IHC CP	74.00	3.144921	26,497		26,497	1,145	27,642
CCF JD Juve Det	96.00	4.079898	34,375		34,375	1,485	35,860
CCF JD Fac Mgmt	6.00	0.254994	2,148		2,148	93	2,241
Veteran's Millage	13.00	0.552486	4,655		4,655	201	4,856
SP Comm. Correct	3.00	0.127497	1,074		1,074	46	1,120
DPW Admin & Fin	58.00	2.464938	20,768		20,768	897	21,665
Risk Managment	1.00	0.042499	358		358	15	373
Schedule .4 Total for Enterprise 1	2,353.00	100.000000	842,538		842,538	32,251	874,789

Allocation Basis: Number of devices by benefiting department

Allocation Source: Department inventory report

Kent County, Michigan
Cost Allocation Plan
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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	1.440636	19,190		19,190		19,190
Administrator 101-172	30.00	1.490313	19,852		19,852		19,852
Human Resources	23.00	1.142573	15,220		15,220		15,220
Purchasing 101-233	8.00	0.397417	5,294		5,294		5,294
Treasurer 101-253	20.00	0.993542	13,235		13,235		13,235
Facilities Mgmt 101-265-2601	4.00	0.198708	2,647		2,647		2,647
Building & Grounds	33.00	1.639344	21,837		21,837		21,837
Central Services	13.00	0.645802	8,603		8,603		8,603
Fleet Services	4.00	0.198708	2,647		2,647		2,647
Information Technology	104.00	5.166418	68,821		68,821		68,821
Circuit Court	221.00	10.978639	146,244		146,244	9,306	155,550
Circuit Court Svcs	40.00	1.987084	26,470		26,470	1,684	28,154
District Court	68.00	3.378043	44,998		44,998	2,863	47,861
Probate Court	35.00	1.738698	23,161		23,161	1,474	24,634
Cir Ct Referee	26.00	1.291605	17,205		17,205	1,095	18,300
Probation CC	2.00	0.099354	1,323		1,323	84	1,408
F.O.C - I.T.	146.00	7.252856	96,614		96,614	6,148	102,761
Elections	1.00	0.049677	662		662	42	704
County Clerk	18.00	0.894188	11,911		11,911	758	12,669
Concealed Pistol	1.00	0.049677	662		662	42	704
Clerk Circuit Ct	49.00	2.434178	32,425		32,425	2,063	34,488
Equalization	43.00	2.136115	28,455		28,455	1,811	30,265
Prosecutor	66.00	3.278689	43,675		43,675	2,779	46,454
Pros Atty CRP-DP	21.00	1.043219	13,897		13,897	884	14,781
Pros Atty IV-E	8.00	0.397417	5,294		5,294	337	5,631
Pros Atty CVR	12.00	0.596125	7,941		7,941	505	8,446
Reg of Deeds	13.00	0.645802	8,603		8,603	547	9,150
Co-op Extension	4.00	0.198708	2,647		2,647	168	2,815
Drain Commissioner	12.00	0.596125	7,941		7,941	505	8,446
Sheriff	302.00	15.002489	199,846		199,846	12,719	212,565
SRO 279-301-3027	14.00	0.695479	9,264		9,264	589	9,854
CP 279-301-3030	1.00	0.049677	662		662	42	704
CP 279-301-3031	1.00	0.049677	662		662	42	704
CP 279-301-3032	1.00	0.049677	662		662	42	704
CP 279-301-3033	1.00	0.049677	662		662	42	704
Emergency Mgmt	3.00	0.149031	1,985		1,985	126	2,112
Marine	2.00	0.099354	1,323		1,323	84	1,408
Twp Law Enf	40.00	1.987084	26,470		26,470	1,684	28,154
Twp Law Enf EP	13.00	0.645802	8,603		8,603	547	9,150
Twp Law Enf CS	1.00	0.049677	662		662	42	704
2nd Road Patrol	3.00	0.149031	1,985		1,985	126	2,112
E-911	35.00	1.738698	23,161		23,161	1,474	24,634
Jail	207.00	10.283159	136,980		136,980	8,716	145,696
RC Inmate Crew	1.00	0.049677	662		662	42	704
DPW Corr Deputies	1.00	0.049677	662		662	42	704
Parks & Rec	44.00	2.185792	29,116		29,116	1,853	30,969
Lodging Tax	1.00	0.049677	662		662	42	704
ROD Automation	10.00	0.496771	6,617		6,617	421	7,038
Sh Narcotics Shr	2.00	0.099354	1,323		1,323	84	1,408
283-694 CDBG Admin	6.92	0.343766	4,579		4,579	291	4,870
283-691 HOME	1.23	0.061103	814		814	52	866
283-694 CDBG HR	1.84	0.091406	1,218		1,218	77	1,295

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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
283-695 6950 COC	0.14	0.006955	93		93	6	98
283-695 6951 COC	0.14	0.006955	93		93	6	98
Housing Commissn	15.87	0.788376	10,502		10,502	668	11,170
Community Action	46.86	2.327869	31,009		31,009	1,973	32,982
CCF IHC ASO	10.00	0.496771	6,617		6,617	421	7,038
CCF IHC CP	74.00	3.676105	48,969		48,969	3,116	52,085
CCF JD Juve Det	96.00	4.769001	63,527		63,527	4,042	67,569
CCF JD Fac Mgmt	6.00	0.298063	3,970		3,970	253	4,223
Veteran's Millage	13.00	0.645802	8,603		8,603	547	9,150
SP Comm. Correct	3.00	0.149031	1,985		1,985	126	2,112
Risk Managment	1.00	0.049677	662		662	42	704
Schedule .4 Total for Enterprise 2	2,013.00	100.000000	1,332,078		1,332,078	73,477	1,405,554

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, 2020
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	5.858586	936		936		936
Administrator 101-172	30.00	6.060606	968		968		968
Human Resources	23.00	4.646465	742		742		742
Purchasing 101-233	8.00	1.616162	258		258		258
Treasurer 101-253	20.00	4.040404	645		645		645
Facilities Mgmt 101-265-2601	4.00	0.808081	129		129		129
Building & Grounds	22.00	4.444444	710		710		710
Central Services	13.00	2.626263	419		419		419
Fleet Services	4.00	0.808081	129		129		129
Information Technology	104.00	21.010098	3,357		3,357		3,357
Cir Ct Referee	1.00	0.202020	32		32	2	34
Elections	1.00	0.202020	32		32	2	34
County Clerk	18.00	3.636364	581		581	42	622
Concealed Pistol	1.00	0.202020	32		32	2	34
Equalization	43.00	8.686869	1,388		1,388	99	1,487
Reg of Deeds	13.00	2.626263	419		419	30	449
Co-op Extension	4.00	0.808081	129		129	9	138
Drain Commissioner	12.00	2.424242	387		387	28	415
Parks & Rec	44.00	8.888889	1,420		1,420	102	1,521
Lodging Tax	1.00	0.202020	32		32	2	34
ROD Automation	10.00	2.020202	323		323	23	346
283-694 CDBG Admin	6.92	1.397980	223		223	16	239
283-691 HOME	1.23	0.248485	40		40	3	42
283-694 CDBG HR	1.84	0.371717	59		59	4	64
283-695 6950 COC	0.14	0.028283	5		5	0	5
283-695 6951 COC	0.14	0.028283	5		5	0	5
Housing Commissn	15.87	3.206061	512		512	37	549
Community Action	46.86	9.466667	1,512		1,512	110	1,622
CCF JD Fac Mgmt	3.00	0.606061	97		97	7	104
Veteran's Millage	13.00	2.626263	419		419	30	449
Risk Managment	1.00	0.202020	32		32	2	34
Schedule .4 Total for File Serv Admin	495.00	100.000000	15,974		15,974	550	16,524

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, 2020
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	9	1.495017	288		288		288
Sheriff	302	50.166113	9,681		9,681	281	9,963
SRO 279-301-3027	14	2.325581	449		449	13	462
CP 279-301-3030	1	0.166113	32		32	1	33
CP 279-301-3031	1	0.166113	32		32	1	33
CP 279-301-3032	1	0.166113	32		32	1	33
CP 279-301-3033	1	0.166113	32		32	1	33
Emergency Mgmt	3	0.498339	96		96	3	99
Marine	2	0.332226	64		64	2	66
Twp Law Enf	40	6.644518	1,282		1,282	37	1,319
Twp Law Enf EP	13	2.159468	417		417	12	429
Twp Law Enf CS	1	0.166113	32		32	1	33
2nd Road Patrol	3	0.498339	96		96	3	99
Jail	207	34.385382	6,636		6,636	192	6,827
RC Inmate Crew	1	0.166113	32		32	1	33
DPW Corr Deputies	1	0.166113	32		32	1	33
Sh Narcotics Shr	2	0.332226	64		64	2	66
Schedule .4 Total for File Serv Sheri	602	100.000000	19,298		19,298	550	19,848

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, 2020
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
Building & Grounds	2	0.227015	65		65		65
Circuit Court	221	25.085130	7,191		7,191	278	7,469
Circuit Court Svcs	40	4.540295	1,301		1,301	50	1,351
District Court	68	7.718502	2,212		2,212	85	2,297
Probate Court	35	3.972758	1,139		1,139	44	1,182
Cir Ct Referee	25	2.837684	813		813	31	845
Probation CC	2	0.227015	65		65	2	67
F.O.C - I.T.	146	16.572077	4,750		4,750	183	4,933
Clerk Circuit Ct	49	5.561862	1,594		1,594	61	1,656
Prosecutor	66	7.491487	2,147		2,147	83	2,230
Pros Atty CRP-DP	21	2.383655	683		683	26	709
Pros Atty IV-E	8	0.908059	260		260	10	270
Pros Atty CVR	12	1.362089	390		390	15	405
CCF IHC ASO	10	1.135074	325		325	12	338
CCF IHC CP	74	8.399546	2,407		2,407	93	2,500
CCF JD Juve Det	96	10.896708	3,123		3,123	120	3,244
CCF JD Fac Mgmt	3	0.340522	98		98	4	101
SP Comm. Correct	3	0.340522	98		98	4	101
Schedule .4 Total for File Serv Justi	881	100.000000	28,662		28,662	1,102	29,764

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, 2020
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	1.440636	10,056		10,056		10,056
Administrator 101-172	30.00	1.490313	10,403		10,403		10,403
Human Resources	23.00	1.142573	7,975		7,975		7,975
Purchasing 101-233	8.00	0.397417	2,774		2,774		2,774
Treasurer 101-253	20.00	0.993542	6,935		6,935		6,935
Facilities Mgmt 101-265-2601	4.00	0.198708	1,387		1,387		1,387
Building & Grounds	33.00	1.639344	11,443		11,443		11,443
Central Services	13.00	0.645802	4,508		4,508		4,508
Fleet Services	4.00	0.198708	1,387		1,387		1,387
Information Technology	104.00	5.166418	36,063		36,063		36,063
Circuit Court	221.00	10.978639	76,633		76,633	3,980	80,613
Circuit Court Svcs	40.00	1.987084	13,870		13,870	720	14,591
District Court	68.00	3.378043	23,579		23,579	1,225	24,804
Probate Court	35.00	1.738698	12,136		12,136	630	12,767
Cir Ct Referee	26.00	1.291605	9,016		9,016	468	9,484
Probation CC	2.00	0.099354	694		694	36	729
F.O.C - I.T.	146.00	7.252856	50,627		50,627	2,629	53,256
Elections	1.00	0.049677	347		347	18	365
County Clerk	18.00	0.894188	6,242		6,242	324	6,566
Concealed Pistol	1.00	0.049677	347		347	18	365
Clerk Circuit Ct	49.00	2.434178	16,991		16,991	882	17,873
Equalization	43.00	2.136115	14,911		14,911	774	15,685
Prosecutor	66.00	3.278689	22,886		22,886	1,189	24,075
Pros Atty CRP-DP	21.00	1.043219	7,282		7,282	378	7,660
Pros Atty IV-E	8.00	0.397417	2,774		2,774	144	2,918
Pros Atty CVR	12.00	0.596125	4,161		4,161	216	4,377
Reg of Deeds	13.00	0.645802	4,508		4,508	234	4,742
Co-op Extension	4.00	0.198708	1,387		1,387	72	1,459
Drain Commissioner	12.00	0.596125	4,161		4,161	216	4,377
Sheriff	302.00	15.002489	104,722		104,722	5,443	110,165
SRO 279-301-3027	14.00	0.695479	4,855		4,855	252	5,107
CP 279-301-3030	1.00	0.049677	347		347	18	365
CP 279-301-3031	1.00	0.049677	347		347	18	365
CP 279-301-3032	1.00	0.049677	347		347	18	365
CP 279-301-3033	1.00	0.049677	347		347	18	365
Emergency Mgmt	3.00	0.149031	1,040		1,040	54	1,094
Marine	2.00	0.099354	694		694	36	729
Twp Law Enf	40.00	1.987084	13,870		13,870	720	14,591
Twp Law Enf EP	13.00	0.645802	4,508		4,508	234	4,742
Twp Law Enf CS	1.00	0.049677	347		347	18	365
2nd Road Patrol	3.00	0.149031	1,040		1,040	54	1,094
E-911	35.00	1.738698	12,136		12,136	630	12,767
Jail	207.00	10.283159	71,779		71,779	3,728	75,507
RC Inmate Crew	1.00	0.049677	347		347	18	365
DPW Corr Deputies	1.00	0.049677	347		347	18	365
Parks & Rec	44.00	2.185792	15,257		15,257	792	16,050
Lodging Tax	1.00	0.049677	347		347	18	365
ROD Automation	10.00	0.496771	3,468		3,468	180	3,648
Sh Narcotics Shr	2.00	0.099354	694		694	36	729
283-694 CDBG Admin	6.92	0.343766	2,400		2,400	125	2,524
283-691 HOME	1.23	0.061103	426		426	22	449
283-694 CDBG HR	1.84	0.091406	638		638	33	671

Kent County, Michigan
Cost Allocation Plan
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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
283-695 6950 COC	0.14	0.006955	49		49	2	51
283-695 6951 COC	0.14	0.006955	49		49	2	51
Housing Commissn	15.87	0.788376	5,503		5,503	286	5,789
Community Action	46.86	2.327869	16,249		16,249	844	17,093
CCF IHC ASO	10.00	0.496771	3,468		3,468	180	3,648
CCF IHC CP	74.00	3.676105	25,660		25,660	1,333	26,993
CCF JD Juve Det	96.00	4.769001	33,289		33,289	1,729	35,018
CCF JD Fac Mgmt	6.00	0.298063	2,081		2,081	108	2,189
Veteran's Millage	13.00	0.645802	4,508		4,508	234	4,742
SP Comm. Correct	3.00	0.149031	1,040		1,040	54	1,094
Risk Managment	1.00	0.049677	347		347	18	365
Schedule .4 Total for Special Applic	2,013.00	100.000000	698,022		698,022	31,426	729,448

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, 2020
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	11	0.741740	4,011		4,011		4,011
Circuit Court	221	14.902225	80,581		80,581	3,868	84,449
Circuit Court Svcs	40	2.697235	14,585		14,585	700	15,285
District Court	68	4.585300	24,794		24,794	1,190	25,984
Probate Court	35	2.360081	12,762		12,762	613	13,374
Cir Ct Referee	25	1.685772	9,115		9,115	438	9,553
Probation CC	2	0.134862	729		729	35	764
F.O.C - I.T.	146	9.844909	53,235		53,235	2,555	55,790
Clerk Circuit Ct	49	3.304113	17,866		17,866	858	18,724
Prosecutor	66	4.450438	24,065		24,065	1,155	25,220
Pros Atty CRP-DP	21	1.416049	7,657		7,657	368	8,025
Pros Atty IV-E	8	0.539447	2,917		2,917	140	3,057
Pros Atty CVR	12	0.809171	4,375		4,375	210	4,585
Sheriff	302	20.364125	110,116		110,116	5,288	115,404
SRO 279-301-3027	14	0.944032	5,105		5,105	245	5,350
CP 279-301-3030	1	0.067431	365		365	17	382
CP 279-301-3031	1	0.067431	365		365	17	382
CP 279-301-3032	1	0.067431	365		365	17	382
CP 279-301-3033	1	0.067431	365		365	17	382
Emergency Mgmt	3	0.202293	1,094		1,094	52	1,146
Marine	2	0.134862	729		729	35	764
Twp Law Enf	40	2.697235	14,585		14,585	700	15,285
Twp Law Enf EP	13	0.876601	4,740		4,740	227	4,968
Twp Law Enf CS	1	0.067431	365		365	17	382
2nd Road Patrol	3	0.202293	1,094		1,094	52	1,146
Jail	207	13.958193	75,476		75,476	3,623	79,100
RC Inmate Crew	1	0.067431	365		365	17	382
DPW Corr Deputies	1	0.067431	365		365	17	382
Sh Narcotics Shr	2	0.134862	729		729	35	764
CCF IHC ASO	10	0.674309	3,646		3,646	175	3,821
CCF IHC CP	74	4.989885	26,982		26,982	1,295	28,277
CCF JD Juve Det	96	6.473365	35,004		35,004	1,680	36,684
CCF JD Fac Mgmt	3	0.202293	1,094		1,094	52	1,146
SP Comm. Correct	3	0.202293	1,094		1,094	52	1,146
Schedule .4 Total for Justice System	1,483	100.000000	540,732		540,732	25,764	566,496

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, 2020
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	1.440636	13,971		13,971		13,971
Administrator 101-172	30.00	1.490313	14,453		14,453		14,453
Human Resources	23.00	1.142573	11,080		11,080		11,080
Purchasing 101-233	8.00	0.397417	3,854		3,854		3,854
Treasurer 101-253	20.00	0.993542	9,635		9,635		9,635
Facilities Mgmt 101-265-2601	4.00	0.198708	1,927		1,927		1,927
Building & Grounds	33.00	1.639344	15,898		15,898		15,898
Central Services	13.00	0.645802	6,263		6,263		6,263
Fleet Services	4.00	0.198708	1,927		1,927		1,927
Information Technology	104.00	5.166418	50,103		50,103		50,103
Circuit Court	221.00	10.978639	106,469		106,469	7,254	113,723
Circuit Court Svcs	40.00	1.987084	19,270		19,270	1,313	20,583
District Court	68.00	3.378043	32,760		32,760	2,232	34,992
Probate Court	35.00	1.738698	16,862		16,862	1,149	18,010
Cir Ct Referee	26.00	1.291605	12,526		12,526	853	13,379
Probation CC	2.00	0.099354	963		963	66	1,029
F.O.C - I.T.	146.00	7.252856	70,337		70,337	4,793	75,129
Elections	1.00	0.049677	482		482	33	514
County Clerk	18.00	0.894188	8,672		8,672	591	9,262
Concealed Pistol	1.00	0.049677	482		482	33	514
Clerk Circuit Ct	49.00	2.434178	23,606		23,606	1,608	25,215
Equalization	43.00	2.136115	20,716		20,716	1,411	22,127
Prosecutor	66.00	3.278689	31,796		31,796	2,166	33,963
Pros Atty CRP-DP	21.00	1.043219	10,117		10,117	689	10,806
Pros Atty IV-E	8.00	0.397417	3,854		3,854	263	4,117
Pros Atty CVR	12.00	0.596125	5,781		5,781	394	6,175
Reg of Deeds	13.00	0.645802	6,263		6,263	427	6,690
Co-op Extension	4.00	0.198708	1,927		1,927	131	2,058
Drain Commissioner	12.00	0.596125	5,781		5,781	394	6,175
Sheriff	302.00	15.002489	145,493		145,493	9,916	155,408
SRO 279-301-3027	14.00	0.695479	6,745		6,745	459	7,204
CP 279-301-3030	1.00	0.049677	482		482	33	514
CP 279-301-3031	1.00	0.049677	482		482	33	514
CP 279-301-3032	1.00	0.049677	482		482	33	514
CP 279-301-3033	1.00	0.049677	482		482	33	514
Emergency Mgmt	3.00	0.149031	1,445		1,445	98	1,544
Marine	2.00	0.099354	963		963	66	1,029
Twp Law Enf	40.00	1.987084	19,270		19,270	1,313	20,583
Twp Law Enf EP	13.00	0.645802	6,263		6,263	427	6,690
Twp Law Enf CS	1.00	0.049677	482		482	33	514
2nd Road Patrol	3.00	0.149031	1,445		1,445	98	1,544
E-911	35.00	1.738698	16,862		16,862	1,149	18,010
Jail	207.00	10.283159	99,724		99,724	6,795	106,519
RC Inmate Crew	1.00	0.049677	482		482	33	514
DPW Corr Deputies	1.00	0.049677	482		482	33	514
Parks & Rec	44.00	2.185792	21,197		21,197	1,444	22,642
Lodging Tax	1.00	0.049677	482		482	33	514
ROD Automation	10.00	0.496771	4,818		4,818	328	5,146
Sh Narcotics Shr	2.00	0.099354	963		963	66	1,029
283-694 CDBG Admin	6.92	0.343766	3,334		3,334	227	3,561
283-691 HOME	1.23	0.061103	593		593	40	633
283-694 CDBG HR	1.84	0.091406	886		886	60	947

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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
283-695 6950 COC	0.14	0.006955	67		67	5	72
283-695 6951 COC	0.14	0.006955	67		67	5	72
Housing Commissn	15.87	0.788376	7,645		7,645	521	8,166
Community Action	46.86	2.327869	22,575		22,575	1,538	24,113
CCF IHC ASO	10.00	0.496771	4,818		4,818	328	5,146
CCF IHC CP	74.00	3.676105	35,650		35,650	2,429	38,079
CCF JD Juve Det	96.00	4.769001	46,249		46,249	3,151	49,400
CCF JD Fac Mgmt	6.00	0.298063	2,891		2,891	197	3,087
Veteran's Millage	13.00	0.645802	6,263		6,263	427	6,690
SP Comm. Correct	3.00	0.149031	1,445		1,445	98	1,544
Risk Managment	1.00	0.049677	482		482	33	514
Schedule .4 Total for Helpdesk Supt	2,013.00	100.000000	969,780		969,780	57,280	1,027,060

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, 2020
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	1,942,211		1,942,211	25,947	1,968,158
Schedule .4 Total for Financial/HR	100	100.000000	1,942,211		1,942,211	25,947	1,968,158

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, 2020
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	215,851		215,851	10,494	226,344
Schedule .4 Total for Phone System	100	100.000000	215,851		215,851	10,494	226,344

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, 2020
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	1.015697	865		865		865
Administrator 101-172	45	4.155125	3,540		3,540		3,540
Human Resources	56	5.170822	4,406		4,406		4,406
Purchasing 101-233	6	0.554017	472		472		472
Treasurer 101-253	7	0.646353	551		551		551
Facilities Mgmt 101-265-2601	1	0.092336	79		79		79
Central Services	1	0.092336	79		79		79
Fleet Services	1	0.092336	79		79		79
Information Technology	13	1.200369	1,023		1,023		1,023
Commissioners	36	3.324100	2,832		2,832		2,832
Circuit Court	38	3.508772	2,989		2,989		2,989
District Court	21	1.939058	1,652		1,652		1,652
Probate Court	60	5.540166	4,720		4,720		4,720
F.O.C - I.T.	20	1.846722	1,573		1,573		1,573
Elections	242	22.345337	19,038		19,038		19,038
County Clerk	18	1.662050	1,416		1,416		1,416
Clerk Circuit Ct	8	0.738689	629		629		629
Equalization	6	0.554017	472		472		472
Prosecutor	5	0.461681	393		393		393
Co-op Extension	1	0.092336	79		79		79
Drain Commissioner	19	1.754386	1,495		1,495		1,495
Sheriff	77	7.109880	6,058		6,058		6,058
Emergency Mgmt	13	1.200369	1,023		1,023		1,023
Parks & Rec	1	0.092336	79		79		79
Health	243	22.437673	19,117		19,117		19,117
ROD Automation	15	1.385042	1,180		1,180		1,180
283-694 CDBG Admin	2	0.184672	157		157		157
283-694 CDBG HR	1	0.092336	79		79		79
Housing Commissn	4	0.369344	315		315		315
Community Action	24	2.216066	1,888		1,888		1,888
CCF JD Juve Det	14	1.292705	1,101		1,101		1,101
Veteran's Millage	15	1.385042	1,180		1,180		1,180
SP Comm. Correct	8	0.738689	629		629		629
DPW Admin & Fin	51	4.709141	4,012		4,012		4,012
Schedule .4 Total for Web Page Mgmt	1,083	100.000000	85,200		85,200	0	85,200

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, 2020
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	284	6.955670	1,185		1,185		1,185
Administrator 101-172	72	1.763409	300		300		300
Human Resources	375	9.184423	1,565		1,565		1,565
Purchasing 101-233	13	0.318393	54		54		54
Treasurer 101-253	12	0.293902	50		50		50
Information Technology	54	1.322557	225		225		225
Commissioners	1,238	30.320842	5,167		5,167		5,167
Circuit Court	170	4.163605	709		709		709
District Court	2	0.048984	8		8		8
Probate Court	79	1.934852	330		330		330
F.O.C - I.T.	103	2.522655	430		430		430
Elections	40	0.979672	167		167		167
County Clerk	16	0.391869	67		67		67
Clerk Circuit Ct	11	0.269410	46		46		46
Equalization	39	0.955180	163		163		163
Prosecutor	15	0.367377	63		63		63
Drain Commissioner	117	2.865540	488		488		488
Sheriff	109	2.669606	455		455		455
Emergency Mgmt	16	0.391869	67		67		67
Health	775	18.981141	3,234		3,234		3,234
ROD Automation	4	0.097967	17		17		17
283-694 CDBG Admin	18	0.440852	75		75		75
283-691 HOME	3	0.073475	13		13		13
283-694 CDBG HR	4	0.097967	17		17		17
Housing Commissn	28	0.685770	117		117		117
Community Action	183	4.481999	764		764		764
CCF JD Juve Det	7	0.171443	29		29		29
Veteran's Millage	125	3.061474	522		522		522
SP Comm. Correct	18	0.440852	75		75		75
DPW Admin & Fin	153	3.747245	639		639		639
Schedule .4 Total for Web Page PDF	4,083	100.000000	17,040		17,040	0	17,040

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, 2020
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
Human Resources	122.00	0.799109	1,906		1,906		1,906
Purchasing 101-233	3,817.00	25.001639	59,644		59,644		59,644
Treasurer 101-253	101.00	0.661558	1,578		1,578		1,578
Information Technology	1,252.00	8.200694	19,564		19,564		19,564
Commissioners	1,306.00	8.554398	20,407		20,407		20,407
Circuit Court	1,940.00	12.707146	30,314		30,314		30,314
District Court	43.00	0.281653	672		672		672
Probate Court	705.00	4.617803	11,016		11,016		11,016
Elections	4.00	0.026200	63		63		63
County Clerk	405.00	2.652781	6,328		6,328		6,328
Clerk Circuit Ct	422.00	2.764132	6,594		6,594		6,594
Equalization	6.00	0.039300	94		94		94
Prosecutor	4.00	0.026200	63		63		63
Sheriff	676.00	4.427851	10,563		10,563		10,563
H-COVID	3,350.00	21.942752	52,347		52,347		52,347
H-Animal Control	1,102.00	7.218183	17,220		17,220		17,220
DPW Admin & Fin	12.00	0.078601	188		188		188
Schedule .4 Total for Web Page Appl.	15,267.00	100.000000	238,560		238,560	0	238,560

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, 2020
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	23.00	1.082353	4,648		4,648		4,648
Administrator 101-172	13.00	0.611765	2,627		2,627		2,627
Human Resources	16.00	0.752941	3,233		3,233		3,233
Purchasing 101-233	9.00	0.423529	1,819		1,819		1,819
Treasurer 101-253	12.00	0.564706	2,425		2,425		2,425
Facilities Mgmt 101-265-2601	5.00	0.235294	1,010		1,010		1,010
Building & Grounds	36.00	1.694118	7,275		7,275		7,275
Central Services	7.00	0.329412	1,415		1,415		1,415
Fleet Services	3.00	0.141176	606		606		606
Information Technology	43.00	2.023529	8,689		8,689		8,689
Commissioners	30.00	1.411765	6,062		6,062		6,062
Circuit Court	98.00	4.611765	19,804		19,804		19,804
Circuit Court Svcs	29.00	1.364706	5,860		5,860		5,860
District Court	32.00	1.505882	6,467		6,467		6,467
Probate Court	29.00	1.364706	5,860		5,860		5,860
Cir Ct Referee	13.00	0.611765	2,627		2,627		2,627
F.O.C - I.T.	103.00	4.847059	20,814		20,814		20,814
Elections	4.00	0.188235	808		808		808
County Clerk	9.00	0.423529	1,819		1,819		1,819
Concealed Pistol	1.00	0.047059	202		202		202
Clerk Circuit Ct	25.00	1.176471	5,052		5,052		5,052
Equalization	17.00	0.800000	3,435		3,435		3,435
Prosecutor	54.00	2.541176	10,912		10,912		10,912
Pros Atty CRP-DP	15.00	0.705882	3,031		3,031		3,031
Pros Atty IV-E	6.00	0.282353	1,212		1,212		1,212
Pros Atty CVR	9.00	0.423529	1,819		1,819		1,819
Reg of Deeds	8.00	0.376471	1,617		1,617		1,617
Co-op Extension	1.00	0.047059	202		202		202
Drain Commissioner	5.00	0.235294	1,010		1,010		1,010
Sheriff	200.00	9.411765	40,416		40,416		40,416
SRO 279-301-3027	11.00	0.517647	2,223		2,223		2,223
CP 279-301-3030	1.00	0.047059	202		202		202
CP 279-301-3031	1.00	0.047059	202		202		202
CP 279-301-3033	1.00	0.047059	202		202		202
Emergency Mgmt	2.00	0.094118	404		404		404
Marine	10.00	0.470588	2,021		2,021		2,021
Twp Law Enf	35.00	1.647059	7,073		7,073		7,073
Twp Law Enf EP	13.00	0.611765	2,627		2,627		2,627
Twp Law Enf CS	1.00	0.047059	202		202		202
2nd Road Patrol	2.00	0.094118	404		404		404
E-911	59.00	2.776471	11,923		11,923		11,923
Jail	314.00	14.776469	63,452		63,452		63,452
RC Inmate Crew	1.00	0.047059	202		202		202
DPW Corr Deputies	1.00	0.047059	202		202		202
Medical Examiner	3.00	0.141176	606		606		606
Parks & Rec	29.00	1.364706	5,860		5,860		5,860
Health	300.00	14.117647	60,623		60,623		60,623
H-COVID	165.00	7.764706	33,343		33,343		33,343
H-Animal Control	24.00	1.129412	4,850		4,850		4,850
Lodging Tax	1.00	0.047059	202		202		202
Sh Narcotics Shr	1.00	0.047059	202		202		202
283-694 CDBG Admin	4.00	0.188235	808		808		808

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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
Housing Commissn	5.00	0.235294	1,010		1,010		1,010
Community Action	36.00	1.694118	7,275		7,275		7,275
CCF IHC ASO	4.00	0.188235	808		808		808
CCF IHC CP	59.00	2.776471	11,923		11,923		11,923
CCF JD Juve Det	94.00	4.423529	18,995		18,995		18,995
CCF JD Fac Mgmt	5.00	0.235294	1,010		1,010		1,010
Veteran's Millage	10.00	0.470588	2,021		2,021		2,021
SP Comm. Correct	2.00	0.094118	404		404		404
DPW Admin & Fin	60.00	2.823529	12,125		12,125		12,125
Risk Managment	1.00	0.047059	202		202		202
Non Allocated	15.00	0.705882	3,031		3,031		3,031
Schedule .4 Total for Office 365	2,125.00	100.000000	429,416		429,416	0	429,416

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, 2020
Schedule .4 - Detail Activity Allocations
For Department Information Technology

Activity - Security Audit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
F.O.C - I.T.	151	87.790698	0		0		0
Pros Atty CRP-DP	21	12.209302	0		0		0
Schedule .4 Total for Security Audit	172	100.000000	0		0	0	0

Allocation Basis: Number of devices by IV-D program

Allocation Source: Department Inventory Report

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .5 - Allocation Summary
For Department Information Technology

Receiving Department	Total	Dedicated Serv	Enterprise 1	Enterprise 2	File Serv Admin
Fiscal Services 101-191	77,225	15,990	10,384	19,190	936
Administrator 101-172	73,545	10,660	10,742	19,852	968
Human Resources	65,024	10,660	8,236	15,220	742
Purchasing 101-233	77,034	0	2,865	5,294	258
Treasurer 101-253	47,546	5,330	7,161	13,235	645
Facilities Mgmt 101-265-2601	24,601	15,990	1,432	2,647	129
Building & Grounds	89,333	15,990	11,816	21,837	710
Central Services	25,941	0	4,655	8,603	419
Fleet Services	18,867	10,660	1,432	2,647	129
Information Technology	225,083	0	37,239	68,821	3,357
I.T. Fiscal/HR/Phone System	2,194,502	0	0	0	0
Commissioners	45,540	11,071	0	0	0
Circuit Court	688,886	110,713	82,552	155,550	0
Circuit Court Svcs	100,766	0	14,941	28,154	0
District Court	186,745	16,607	25,401	47,861	0
Probate Court	104,968	0	13,074	24,634	0
Cir Ct Referee	91,612	27,678	9,712	18,300	34
Probation CC	4,744	0	747	1,408	0
F.O.C - I.T.	374,758	5,536	54,536	102,761	0
Elections	22,067	0	373	704	34
County Clerk	56,544	11,071	6,724	12,669	622
Concealed Pistol	2,193	0	373	704	34
Clerk Circuit Ct	128,580	0	18,303	34,488	0
Equalization	117,468	27,678	16,062	30,265	1,487
Prosecutor	173,561	5,536	24,653	46,454	0
Pros Atty CRP-DP	52,856	0	7,844	14,781	0
Pros Atty IV-E	20,193	0	2,988	5,631	0
Pros Atty CVR	30,290	0	4,482	8,446	0
Reg of Deeds	27,503	0	4,856	9,150	449
Co-op Extension	8,245	0	1,494	2,815	138
Drain Commissioner	26,889	0	4,482	8,446	415
Sheriff	962,023	188,212	112,815	212,565	0
SRO 279-301-3027	35,428	0	5,229	9,854	0
CP 279-301-3030	2,573	0	373	704	0
CP 279-301-3031	2,573	0	373	704	0
CP 279-301-3032	2,371	0	373	704	0
CP 279-301-3033	2,573	0	373	704	0
Emergency Mgmt	8,608	0	1,120	2,112	0
Marine	6,764	0	747	1,408	0
Twp Law Enf	101,946	0	14,941	28,154	0
Twp Law Enf EP	33,460	0	4,856	9,150	0
Twp Law Enf CS	2,573	0	373	704	0
2nd Road Patrol	7,519	0	1,120	2,112	0
E-911	80,408	0	13,074	24,634	0
Jail	881,028	326,605	77,322	145,696	0
RC Inmate Crew	2,573	0	373	704	0
DPW Corr Deputies	2,573	0	373	704	0
Medical Examiner	1,353	0	747	0	0
Parks & Rec	93,557	0	16,436	30,969	1,521
Health	184,577	0	101,602	0	0
H-COVID	85,690	0	0	0	0
H-Animal Control	25,058	0	2,988	0	0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .5 - Allocation Summary
For Department Information Technology

Receiving Department	Total	Dedicated Serv	Enterprise 1	Enterprise 2	File Serv Admin
Lodging Tax	2,193	0	373	704	34
ROD Automation	48,788	27,678	3,735	7,038	346
Sh Narcotics Shr	4,945	0	747	1,408	0
283-694 CDBG Admin	20,356	5,536	2,585	4,870	239
283-691 HOME	2,461	0	459	866	42
283-694 CDBG HR	3,759	0	687	1,295	64
283-695 6950 COC	278	0	52	98	5
283-695 6951 COC	278	0	52	98	5
Housing Commissn	33,043	0	5,928	11,170	549
Community Action	103,241	0	17,504	32,982	1,622
CCF IHC ASO	24,534	0	3,735	7,038	0
CCF IHC CP	187,498	0	27,642	52,085	0
CCF JD Juve Det	292,185	44,285	35,860	67,569	0
CCF JD Fac Mgmt	14,101	0	2,241	4,223	104
Veteran's Millage	29,609	0	4,856	9,150	449
SP Comm. Correct	8,226	0	1,120	2,112	0
DPW Admin & Fin	55,235	16,607	21,665	0	0
Risk Managment	2,193	0	373	704	34
Non Allocated	3,031	0	0	0	0
Direct Bill	0	0	0	0	0
Total	8,544,291	910,091	874,789	1,405,554	16,524

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	10,056	0	13,971
Administrator 101-172	0	0	10,403	0	14,453
Human Resources	0	0	7,975	0	11,080
Purchasing 101-233	0	0	2,774	0	3,854
Treasurer 101-253	0	0	6,935	0	9,635
Facilities Mgmt 101-265-2601	0	0	1,387	0	1,927
Building & Grounds	288	65	11,443	4,011	15,898
Central Services	0	0	4,508	0	6,263
Fleet Services	0	0	1,387	0	1,927
Information Technology	0	0	36,063	0	50,103
I.T. Fiscal/HR/Phone System	0	0	0	0	0
Commissioners	0	0	0	0	0
Circuit Court	0	7,469	80,613	84,449	113,723
Circuit Court Svcs	0	1,351	14,591	15,285	20,583
District Court	0	2,297	24,804	25,984	34,992
Probate Court	0	1,182	12,767	13,374	18,010
Cir Ct Referee	0	845	9,484	9,553	13,379
Probation CC	0	67	729	764	1,029
F.O.C - I.T.	0	4,933	53,256	55,790	75,129
Elections	0	0	365	0	514
County Clerk	0	0	6,566	0	9,262
Concealed Pistol	0	0	365	0	514
Clerk Circuit Ct	0	1,656	17,873	18,724	25,215
Equalization	0	0	15,685	0	22,127
Prosecutor	0	2,230	24,075	25,220	33,963
Pros Atty CRP-DP	0	709	7,660	8,025	10,806
Pros Atty IV-E	0	270	2,918	3,057	4,117
Pros Atty CVR	0	405	4,377	4,585	6,175
Reg of Deeds	0	0	4,742	0	6,690
Co-op Extension	0	0	1,459	0	2,058
Drain Commissioner	0	0	4,377	0	6,175
Sheriff	9,963	0	110,165	115,404	155,408
SRO 279-301-3027	462	0	5,107	5,350	7,204
CP 279-301-3030	33	0	365	382	514
CP 279-301-3031	33	0	365	382	514
CP 279-301-3032	33	0	365	382	514
CP 279-301-3033	33	0	365	382	514
Emergency Mgmt	99	0	1,094	1,146	1,544
Marine	66	0	729	764	1,029
Twp Law Enf	1,319	0	14,591	15,285	20,583
Twp Law Enf EP	429	0	4,742	4,968	6,690
Twp Law Enf CS	33	0	365	382	514
2nd Road Patrol	99	0	1,094	1,146	1,544
E-911	0	0	12,767	0	18,010
Jail	6,827	0	75,507	79,100	106,519
RC Inmate Crew	33	0	365	382	514
DPW Corr Deputies	33	0	365	382	514
Medical Examiner	0	0	0	0	0
Parks & Rec	0	0	16,050	0	22,642
Health	0	0	0	0	0
H-COVID	0	0	0	0	0
H-Animal Control	0	0	0	0	0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	365	0	514
ROD Automation	0	0	3,648	0	5,146
Sh Narcotics Shr	66	0	729	764	1,029
283-694 CDBG Admin	0	0	2,524	0	3,561
283-691 HOME	0	0	449	0	633
283-694 CDBG HR	0	0	671	0	947
283-695 6950 COC	0	0	51	0	72
283-695 6951 COC	0	0	51	0	72
Housing Commissn	0	0	5,789	0	8,166
Community Action	0	0	17,093	0	24,113
CCF IHC ASO	0	338	3,648	3,821	5,146
CCF IHC CP	0	2,500	26,993	28,277	38,079
CCF JD Juve Det	0	3,244	35,018	36,684	49,400
CCF JD Fac Mgmt	0	101	2,189	1,146	3,087
Veteran's Millage	0	0	4,742	0	6,690
SP Comm. Correct	0	101	1,094	1,146	1,544
DPW Admin & Fin	0	0	0	0	0
Risk Managment	0	0	365	0	514
Non Allocated	0	0	0	0	0
Direct Bill	0	0	0	0	0
Total	19,848	29,764	729,448	566,496	1,027,060

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	865	1,185	0
Administrator 101-172	0	0	3,540	300	0
Human Resources	0	0	4,406	1,565	1,906
Purchasing 101-233	0	0	472	54	59,644
Treasurer 101-253	0	0	551	50	1,578
Facilities Mgmt 101-265-2601	0	0	79	0	0
Building & Grounds	0	0	0	0	0
Central Services	0	0	79	0	0
Fleet Services	0	0	79	0	0
Information Technology	0	0	1,023	225	19,564
I.T. Fiscal/HR/Phone System	1,968,158	226,344	0	0	0
Commissioners	0	0	2,832	5,167	20,407
Circuit Court	0	0	2,989	709	30,314
Circuit Court Svcs	0	0	0	0	0
District Court	0	0	1,652	8	672
Probate Court	0	0	4,720	330	11,016
Cir Ct Referee	0	0	0	0	0
Probation CC	0	0	0	0	0
F.O.C - I.T.	0	0	1,573	430	0
Elections	0	0	19,038	167	63
County Clerk	0	0	1,416	67	6,328
Concealed Pistol	0	0	0	0	0
Clerk Circuit Ct	0	0	629	46	6,594
Equalization	0	0	472	163	94
Prosecutor	0	0	393	63	63
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	79	0	0
Drain Commissioner	0	0	1,495	488	0
Sheriff	0	0	6,058	455	10,563
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	1,023	67	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
DPW Corr Deputies	0	0	0	0	0
Medical Examiner	0	0	0	0	0
Parks & Rec	0	0	79	0	0
Health	0	0	19,117	3,234	0
H-COVID	0	0	0	0	52,347
H-Animal Control	0	0	0	0	17,220

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	1,180	17	0
Sh Narcotics Shr	0	0	0	0	0
283-694 CDBG Admin	0	0	157	75	0
283-691 HOME	0	0	0	13	0
283-694 CDBG HR	0	0	79	17	0
283-695 6950 COC	0	0	0	0	0
283-695 6951 COC	0	0	0	0	0
Housing Commissn	0	0	315	117	0
Community Action	0	0	1,888	764	0
CCF IHC ASO	0	0	0	0	0
CCF IHC CP	0	0	0	0	0
CCF JD Juve Det	0	0	1,101	29	0
CCF JD Fac Mgmt	0	0	0	0	0
Veteran's Millage	0	0	1,180	522	0
SP Comm. Correct	0	0	629	75	0
DPW Admin & Fin	0	0	4,012	639	188
Risk Managment	0	0	0	0	0
Non Allocated	0	0	0	0	0
Direct Bill	0	0	0	0	0
Total	1,968,158	226,344	85,200	17,040	238,560

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .5 - Allocation Summary
For Department Information Technology

Receiving Department	Office 365	Security Audit
Fiscal Services 101-191	4,648	0
Administrator 101-172	2,627	0
Human Resources	3,233	0
Purchasing 101-233	1,819	0
Treasurer 101-253	2,425	0
Facilities Mgmt 101-265-2601	1,010	0
Building & Grounds	7,275	0
Central Services	1,415	0
Fleet Services	606	0
Information Technology	8,689	0
I.T. Fiscal/HR/Phone System	0	0
Commissioners	6,062	0
Circuit Court	19,804	0
Circuit Court Svcs	5,860	0
District Court	6,467	0
Probate Court	5,860	0
Cir Ct Referee	2,627	0
Probation CC	0	0
F.O.C - I.T.	20,814	0
Elections	808	0
County Clerk	1,819	0
Concealed Pistol	202	0
Clerk Circuit Ct	5,052	0
Equalization	3,435	0
Prosecutor	10,912	0
Pros Atty CRP-DP	3,031	0
Pros Atty IV-E	1,212	0
Pros Atty CVR	1,819	0
Reg of Deeds	1,617	0
Co-op Extension	202	0
Drain Commissioner	1,010	0
Sheriff	40,416	0
SRO 279-301-3027	2,223	0
CP 279-301-3030	202	0
CP 279-301-3031	202	0
CP 279-301-3032	0	0
CP 279-301-3033	202	0
Emergency Mgmt	404	0
Marine	2,021	0
Twp Law Enf	7,073	0
Twp Law Enf EP	2,627	0
Twp Law Enf CS	202	0
2nd Road Patrol	404	0
E-911	11,923	0
Jail	63,452	0
RC Inmate Crew	202	0
DPW Corr Deputies	202	0
Medical Examiner	606	0
Parks & Rec	5,860	0
Health	60,623	0
H-COVID	33,343	0
H-Animal Control	4,850	0

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .5 - Allocation Summary
For Department Information Technology**

Receiving Department	Office 365	Security Audit
Lodging Tax	202	0
ROD Automation	0	0
Sh Narcotics Shr	202	0
283-694 CDBG Admin	808	0
283-691 HOME	0	0
283-694 CDBG HR	0	0
283-695 6950 COC	0	0
283-695 6951 COC	0	0
Housing Commissn	1,010	0
Community Action	7,275	0
CCF IHC ASO	808	0
CCF IHC CP	11,923	0
CCF JD Juve Det	18,995	0
CCF JD Fac Mgmt	1,010	0
Veteran's Millage	2,021	0
SP Comm. Correct	404	0
DPW Admin & Fin	12,125	0
Risk Managment	202	0
Non Allocated	3,031	0
Direct Bill	0	0
Total	429,416	0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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 PBX telephone system. The basis of allocation is the number of PBX lines by department.

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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:				
Information Technology	2,158,061	36,441	2,194,502	
Total Allocated Additions:	2,158,061	36,441	2,194,502	2,194,502
Total To Be Allocated:	2,158,061	36,441		2,194,502

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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 - Information Technology: Phone System	215,851	0	107,925	107,926	0
Inbound - All Others	1,942,211	0	971,105	971,106	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	2,158,061	0	1,079,030	1,079,031	0
Allocation Step 2					
Inbound - Information Technology: Phone System	10,494	0	5,246	5,247	0
Inbound - All Others	25,947	0	12,973	12,974	0
2nd Allocation	36,441	0	18,219	18,221	0
Total For I.T. Fiscal/HR/Phone System					
Schedule .3 Total	2,194,502	0	1,097,250	1,097,253	0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	3,092	0.746580	8,056		8,056		8,056
Administrator 101-172	2,256	0.544724	5,878		5,878		5,878
Human Resources	1,513	0.365322	3,942		3,942		3,942
Purchasing 101-233	1,392	0.336106	3,627		3,627		3,627
Treasurer 101-253	3,483	0.840989	9,075		9,075		9,075
Facilities Mgmt 101-265-2601	1,995	0.481704	5,198		5,198		5,198
Building & Grounds	14,725	3.555432	38,364		38,364		38,364
Central Services	1,582	0.381983	4,122		4,122		4,122
Fleet Services	2,500	0.603639	6,513		6,513		6,513
Information Technology	7,737	1.868141	20,158		20,158		20,158
Commissioners	1,046	0.252562	2,725		2,725	51	2,776
Circuit Court	34,130	8.240876	88,922		88,922	1,663	90,585
Circuit Court Svcs	1,635	0.394780	4,260		4,260	80	4,339
District Court	2,194	0.529753	5,716		5,716	107	5,823
Law Library	72	0.017385	188		188	4	191
Probate Court	4,326	1.044536	11,271		11,271	211	11,482
Cir Ct Referee	678	0.163707	1,766		1,766	33	1,799
Probation CC	230	0.055535	599		599	11	610
F.O.C.	4,129	0.996970	10,758		10,758	201	10,959
Elections	726	0.175297	1,892		1,892	35	1,927
COMIT	12	0.002897	31		31	1	32
County Clerk	2,077	0.501503	5,411		5,411	101	5,513
Concealed Pistol	740	0.178677	1,928		1,928	36	1,964
Clerk Circuit Ct	1,931	0.466251	5,031		5,031	94	5,125
Equalization	1,763	0.425686	4,593		4,593	86	4,679
Prosecutor	5,089	1.228767	13,259		13,259	248	13,507
Pros Atty CRP	1,993	0.481221	5,193		5,193	97	5,290
Pros Atty IV-E	886	0.213930	2,308		2,308	43	2,352
Pros Atty CVR	1,304	0.314858	3,397		3,397	64	3,461
Pros Atty YSOTP	37	0.008934	96		96	2	98
Reg of Deeds	1,750	0.422547	4,559		4,559	85	4,645
Co-op Extension	637	0.153807	1,660		1,660	31	1,691
KCH Boiler Plant	1,602	0.386812	4,174		4,174	78	4,252
Drain Commissioner	1,148	0.277191	2,991		2,991	56	3,047
Sheriff	14,335	3.461265	37,348		37,348	699	38,047
SRO 279-301-3027	1,699	0.410233	4,427		4,427	83	4,509
CP 279-301-3030	771	0.186162	2,009		2,009	38	2,046
CP 279-301-3031	761	0.183748	1,983		1,983	37	2,020
CP 279-301-3032	755	0.182299	1,967		1,967	37	2,004
CP 279-301-3033	718	0.173365	1,871		1,871	35	1,906
Traffic & Safety	20	0.004829	52		52	1	53
Emergency Mgmt	1,362	0.328862	3,549		3,549	66	3,615
Marine	765	0.184713	1,993		1,993	37	2,030
Twp Law Enf	2,566	0.619575	6,685		6,685	125	6,810
Twp Law Enf EP	1,415	0.341660	3,687		3,687	69	3,756
Twp Law Enf CS	796	0.192199	2,074		2,074	39	2,113
2nd Road Patrol	1,131	0.273086	2,947		2,947	55	3,002
E-911	2,579	0.622714	6,719		6,719	126	6,845
Dispatch 261-325	1,214	0.293127	3,163		3,163	59	3,222
Jail	13,493	3.257959	35,154		35,154	658	35,812
MDOT Road Crew	15	0.003622	39		39	1	40
RC Inmate Crew	714	0.172399	1,860		1,860	35	1,895

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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
DPW Corr Deputies	775	0.187128	2,019		2,019	38	2,057
Health Prev Prog	175	0.042255	456		456	9	464
Medical Examiner	1,065	0.257150	2,775		2,775	52	2,827
Mental Health	52	0.012556	135		135	3	138
Human Services	575	0.138837	1,498		1,498	28	1,526
Guardianship	3,992	0.963890	10,401		10,401	195	10,595
Zoo	33	0.007968	86		86	2	88
Fire Prevention	520	0.125557	1,355		1,355	25	1,380
Parks & Rec	23,903	5.771511	62,276		62,276	1,165	63,441
Health	66,449	16.044473	173,125		173,125	3,238	176,363
H-COVID	1,495	0.360976	3,895		3,895	73	3,968
H-Animal Control	3,529	0.852096	9,194		9,194	172	9,366
Lodging Tax	1,611	0.388985	4,197		4,197	78	4,276
Early Childhood Mil	760	0.183506	1,980		1,980	37	2,017
Corr/Det Fac.	594	0.143425	1,548		1,548	29	1,577
Senior Millage	907	0.219000	2,363		2,363	44	2,407
ID 260-283	7,893	1.905808	20,564		20,564	385	20,949
ID 260-284	2,139	0.516473	5,573		5,573	104	5,677
ID 260-286	862	0.208135	2,246		2,246	42	2,288
ROD Automation	1,579	0.381258	4,114		4,114	77	4,191
Zoo/Museum Millage	1,234	0.297956	3,215		3,215	60	3,275
Sh Narcotics Shr	880	0.212481	2,293		2,293	43	2,336
Sh Narcotics Fed	145	0.035011	378		378	7	385
283-694 CDBG Admin	1,342	0.324033	3,496		3,496	65	3,562
283-691 HOME	905	0.218517	2,358		2,358	44	2,402
283-694 CDBG HR	511	0.123384	1,331		1,331	25	1,356
283-694 CDBG LGA	544	0.131352	1,417		1,417	27	1,444
283-695 6950 COC	557	0.134491	1,451		1,451	27	1,478
283-695 6951 COC	519	0.125315	1,352		1,352	25	1,377
283-696-3660 ESG	261	0.063020	680		680	13	693
Housing Commissn	24,430	5.898758	63,649		63,649	1,191	64,840
Community Action	20,377	4.920139	53,090		53,090	993	54,083
CC Juve AD	53	0.012797	138		138	3	141
CC Milk Meal	407	0.098272	1,060		1,060	20	1,080
CCF State Inst.	25	0.006036	65		65	1	66
CCF IHC ASO	558	0.134732	1,454		1,454	27	1,481
CCF IHC CP	3,658	0.883244	9,530		9,530	178	9,709
CCF IHC YDIP	66	0.015936	172		172	3	175
CCF IHC CASA	74	0.017868	193		193	4	196
CCF IC ICP	1,304	0.314858	3,397		3,397	64	3,461
CCF IC ICPO	148	0.035735	386		386	7	393
CCF FFC FFCP	217	0.052396	565		565	11	576
CCF FFC FFCPO	451	0.108896	1,175		1,175	22	1,197
CCF FFC FFCPPRC	430	0.103826	1,120		1,120	21	1,141
CCF JD Juve Det	3,071	0.741510	8,001		8,001	150	8,151
CCF JD Fac Mgmt	2,708	0.653861	7,055		7,055	132	7,187
CCF DHHS	502	0.121211	1,308		1,308	24	1,332
Veteran's Millage	2,726	0.658208	7,102		7,102	133	7,235
SP Comm. Correct	1,252	0.302302	3,262		3,262	61	3,323
SP Remonum.	138	0.033321	360		360	7	366
SP Ag Preservation	139	0.033562	362		362	7	369
KCBA Debt Service	122	0.029458	318		318	6	324

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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
KC Constr. Fund	91	0.021972	237		237	4	242
DPW Resource Rec	986	0.238075	2,569		2,569	48	2,617
DPW Act 451	43	0.010383	112		112	2	114
DPW Admin & Fin	1,554	0.375222	4,049		4,049	76	4,124
DPW NK Landfill	1,220	0.294576	3,179		3,179	59	3,238
DPW LTE	132	0.031872	344		344	6	350
DPW SK Landfill	5,284	1.275851	13,767		13,767	257	14,024
DPW WTE	4,016	0.969685	10,463		10,463	196	10,659
DPW Mat. Recycle	4,887	1.179993	12,732		12,732	238	12,971
DPW NK Transfer	4,313	1.041398	11,237		11,237	210	11,447
DPW Sparta LF	609	0.147046	1,587		1,587	30	1,616
DPW Kentwood LF	1,483	0.358078	3,864		3,864	72	3,936
DPW Ordinance	280	0.067608	730		730	14	743
DPW HHW	1,310	0.316307	3,413		3,413	64	3,477
Deliquent Tax	5,152	1.243979	13,423		13,423	251	13,674
Motor Pool	362	0.087407	943		943	18	961
Office Equipment	373	0.090063	972		972	18	990
Risk Management	2,598	0.627301	6,769		6,769	127	6,895
Drain Revolving	8,327	2.010600	21,695		21,695	406	22,101
Lake Level Revol	441	0.106482	1,149		1,149	21	1,170
Drain Debt Serv	118	0.028492	307		307	6	313
Coronavirus Relief Fund	26,339	6.359696	68,623		68,623	1,284	69,907
Non Allocated	56	0.013522	146		146	3	149
Schedule .4 Total for Accounting	414,155	100.000000	1,079,030		1,079,030	18,219	1,097,250

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, 2020
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	16.92	0.987868	10,659		10,659		10,659
Administrator 101-172	9.87	0.576256	6,218		6,218		6,218
Human Resources	14.21	0.829645	8,952		8,952		8,952
Purchasing 101-233	5.95	0.347388	3,748		3,748		3,748
Treasurer 101-253	11.84	0.691274	7,459		7,459		7,459
Facilities Mgmt 101-265-2601	3.05	0.178073	1,921		1,921		1,921
Building & Grounds	41.19	2.404862	25,949		25,949		25,949
Central Services	6.94	0.405189	4,372		4,372		4,372
Fleet Services	3.45	0.201427	2,173		2,173		2,173
Information Technology	35.22	2.056306	22,188		22,188		22,188
Commissioners	22.68	1.324163	14,288		14,288	264	14,552
Circuit Court	87.14	5.087635	54,897		54,897	1,015	55,912
Circuit Court Svcs	21.65	1.264027	13,639		13,639	252	13,891
District Court	32.32	1.886991	20,361		20,361	377	20,738
Probate Court	14.61	0.852999	9,204		9,204	170	9,374
Cir Ct Referee	13.47	0.786441	8,486		8,486	157	8,643
F.O.C.	96.72	5.646960	60,932		60,932	1,127	62,059
Elections	2.10	0.122608	1,323		1,323	24	1,347
County Clerk	8.78	0.512617	5,531		5,531	102	5,634
Concealed Pistol	0.99	0.057801	624		624	12	635
Clerk Circuit Ct	23.04	1.345182	14,515		14,515	268	14,783
Equalization	14.04	0.819720	8,845		8,845	164	9,009
Prosecutor	40.70	2.376254	25,641		25,641	474	26,115
Pros Atty CRP	17.67	1.031656	11,132		11,132	206	11,338
Pros Atty IV-E	7.70	0.449562	4,851		4,851	90	4,941
Pros Atty CVR	9.98	0.582678	6,287		6,287	116	6,404
Reg of Deeds	6.33	0.369575	3,988		3,988	74	4,062
Co-op Extension	1.00	0.058385	630		630	12	642
KCH Boiler Plant	0.05	0.002919	31		31	1	32
Drain Commissioner	4.26	0.248718	2,684		2,684	50	2,733
Sheriff	159.75	9.326942	100,641		100,641	1,861	102,502
SRO 279-301-3027	13.51	0.788776	8,511		8,511	157	8,669
CP 279-301-3030	1.00	0.058385	630		630	12	642
CP 279-301-3031	1.00	0.058385	630		630	12	642
CP 279-301-3032	0.97	0.056633	611		611	11	622
CP 279-301-3033	0.97	0.056633	611		611	11	622
Emergency Mgmt	0.92	0.053714	580		580	11	590
Marine	1.38	0.080571	869		869	16	885
Twp Law Enf	40.38	2.357571	25,439		25,439	470	25,909
Twp Law Enf EP	13.47	0.786441	8,486		8,486	157	8,643
Twp Law Enf CS	0.98	0.057217	617		617	11	629
2nd Road Patrol	2.79	0.162893	1,758		1,758	32	1,790
E-911	59.89	3.496655	37,730		37,730	698	38,428
Jail	262.81	15.344056	165,567		165,567	3,062	168,629
RC Inmate Crew	0.94	0.054882	592		592	11	603
DPW Corr Deputies	1.91	0.111515	1,203		1,203	22	1,226
Medical Examiner	5.48	0.319948	3,452		3,452	64	3,516
Human Services	2.93	0.171067	1,846		1,846	34	1,880
Parks & Rec	56.14	3.277712	35,368		35,368	654	36,022
Health	170.04	9.927720	107,123		107,123	1,981	109,104
H-COVID	8.12	0.474083	5,116		5,116	95	5,210
H-Animal Control	20.43	1.192798	12,871		12,871	238	13,109

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	0.058385	630		630	12	642
ID 260-284	3.71	0.216607	2,337		2,337	43	2,380
ROD Automation	1.42	0.082906	895		895	17	911
Sh Narcotics Shr	1.00	0.058385	630		630	12	642
283-694 CDBG Admin	2.55	0.148881	1,606		1,606	30	1,636
283-691 HOME	0.22	0.012845	139		139	3	141
283-694 CDBG HR	0.05	0.002919	31		31	1	32
283-695 6950 COC	0.03	0.001752	19		19	0	19
283-695 6951 COC	0.04	0.002335	25		25	0	26
Housing Commissn	3.84	0.224197	2,419		2,419	45	2,464
Community Action	26.70	1.558869	16,821		16,821	311	17,132
CCF IHC ASO	4.00	0.233538	2,520		2,520	47	2,567
CCF IHC CP	55.04	3.213489	34,675		34,675	641	35,316
CCF JD Juve Det	75.67	4.417964	47,671		47,671	882	48,553
CCF JD Fac Mgmt	4.87	0.284333	3,068		3,068	57	3,125
Veteran's Millage	7.75	0.452481	4,882		4,882	90	4,973
SP Comm. Correct	1.99	0.116185	1,254		1,254	23	1,277
SP Ag Preservation	0.19	0.011093	120		120	2	122
DPW Resource Rec	2.00	0.116769	1,260		1,260	23	1,283
DPW Admin & Fin	8.90	0.519623	5,607		5,607	104	5,711
DPW NK Landfill	1.55	0.090496	976		976	18	995
DPW SK Landfill	14.31	0.835484	9,015		9,015	167	9,182
DPW WTE	6.05	0.353227	3,811		3,811	70	3,882
DPW Mat. Recycle	12.11	0.707038	7,629		7,629	141	7,770
DPW NK Transfer	7.34	0.428543	4,624		4,624	86	4,710
DPW Sparta LF	0.52	0.030360	328		328	6	334
DPW Kentwood LF	1.65	0.096335	1,039		1,039	19	1,059
DPW HHW	1.59	0.092832	1,002		1,002	19	1,020
Risk Managment	0.93	0.054298	586		586	11	597
Coronavirus Relief Fund	66.08	3.858055	41,630		41,630	770	42,399
Schedule .4 Total for Payroll	1,712.78	100.000000	1,079,031		1,079,031	18,221	1,097,253

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, 2020
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	25	1.139471	0		0		0
Administrator 101-172	22	1.002735	0		0		0
Human Resources	28	1.276208	0		0		0
Purchasing 101-233	9	0.410210	0		0		0
Treasurer 101-253	18	0.820419	0		0		0
Facilities Mgmt 101-265-2601	6	0.273473	0		0		0
Building & Grounds	56	2.552416	0		0		0
Central Services	12	0.546946	0		0		0
Fleet Services	1	0.045579	0		0		0
Information Technology	98	4.466727	0		0		0
Commissioners	6	0.273473	0		0		0
Circuit Court	226	10.300818	0		0		0
Circuit Court Svcs	23	1.048314	0		0		0
District Court	56	2.552416	0		0		0
Probate Court	23	1.048314	0		0		0
Probation CC	95	4.329991	0		0		0
F.O.C.	145	6.608933	0		0		0
County Clerk	26	1.185050	0		0		0
Clerk Circuit Ct	29	1.321787	0		0		0
Equalization	27	1.230629	0		0		0
Prosecutor	55	2.506837	0		0		0
Pros Atty CRP	24	1.093892	0		0		0
Pros Atty IV-E	12	0.546946	0		0		0
Pros Atty CVR	26	1.185050	0		0		0
Reg of Deeds	13	0.592525	0		0		0
Co-op Extension	39	1.777575	0		0		0
KCH Boiler Plant	1	0.045579	0		0		0
Drain Commissioner	9	0.410210	0		0		0
Sheriff	124	5.651778	0		0		0
SRO 279-301-3027	8	0.364631	0		0		0
CP 279-301-3030	1	0.045579	0		0		0
CP 279-301-3031	1	0.045579	0		0		0
CP 279-301-3032	1	0.045579	0		0		0
CP 279-301-3033	1	0.045579	0		0		0
Emergency Mgmt	6	0.273473	0		0		0
Marine	1	0.045579	0		0		0
Twp Law Enf	32	1.458523	0		0		0
Twp Law Enf EP	11	0.501367	0		0		0
Twp Law Enf CS	1	0.045579	0		0		0
2nd Road Patrol	3	0.136737	0		0		0
Jail	225	10.255242	0		0		0
MDOT Road Crew	1	0.045579	0		0		0
RC Inmate Crew	1	0.045579	0		0		0
Medical Examiner	4	0.182315	0		0		0
Guardianship	1	0.045579	0		0		0
Parks & Rec	10	0.455789	0		0		0
Health	223	10.164084	0		0		0
H-Animal Control	25	1.139471	0		0		0
ROD Automation	2	0.091158	0		0		0
283-694 CDBG Admin	6	0.273473	0		0		0
283-691 HOME	2	0.091158	0		0		0
283-694 CDBG HR	2	0.091158	0		0		0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
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	13	0.592525	0		0		0
Community Action	9	0.410210	0		0		0
CCF IHC ASO	5	0.227894	0		0		0
CCF IHC CP	58	2.643573	0		0		0
CCF JD Juve Det	65	2.962625	0		0		0
Veteran's Millage	11	0.501367	0		0		0
SP Comm. Correct	8	0.364631	0		0		0
DPW Resource Rec	4	0.182315	0		0		0
DPW Admin & Fin	16	0.729262	0		0		0
DPW SK Landfill	4	0.182315	0		0		0
DPW WTE	1	0.045579	0		0		0
DPW Mat. Recycle	3	0.136737	0		0		0
DPW Kentwood LF	1	0.045579	0		0		0
Non Allocated	194	8.842297	0		0		0
Schedule .4 Total for Telephone Supt	2,194	100.000000	0		0	0	0

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, 2020
Schedule .5 - Allocation Summary
For Department I.T. Fiscal/HR/Phone System

Receiving Department	Total	Accounting	Payroll	Telephone Supt
Fiscal Services 101-191	18,715	8,056	10,659	0
Administrator 101-172	12,096	5,878	6,218	0
Human Resources	12,894	3,942	8,952	0
Purchasing 101-233	7,375	3,627	3,748	0
Treasurer 101-253	16,534	9,075	7,459	0
Facilities Mgmt 101-265-2601	7,119	5,198	1,921	0
Building & Grounds	64,313	38,364	25,949	0
Central Services	8,494	4,122	4,372	0
Fleet Services	8,687	6,513	2,173	0
Information Technology	42,346	20,158	22,188	0
Commissioners	17,328	2,776	14,552	0
Circuit Court	146,497	90,585	55,912	0
Circuit Court Svcs	18,231	4,339	13,891	0
District Court	26,561	5,823	20,738	0
Law Library	191	191	0	0
Probate Court	20,856	11,482	9,374	0
Cir Ct Referee	10,442	1,799	8,643	0
Probation CC	610	610	0	0
F.O.C.	73,018	10,959	62,059	0
Elections	3,274	1,927	1,347	0
COMIT	32	32	0	0
County Clerk	11,146	5,513	5,634	0
Concealed Pistol	2,599	1,964	635	0
Clerk Circuit Ct	19,908	5,125	14,783	0
Equalization	13,688	4,679	9,009	0
Prosecutor	39,621	13,507	26,115	0
Pros Atty CRP	16,627	5,290	11,338	0
Pros Atty IV-E	7,292	2,352	4,941	0
Pros Atty CVR	9,864	3,461	6,404	0
Pros Atty YSOTP	98	98	0	0
Reg of Deeds	8,706	4,645	4,062	0
Co-op Extension	2,332	1,691	642	0
KCH Boiler Plant	4,284	4,252	32	0
Drain Commissioner	5,780	3,047	2,733	0
Sheriff	140,548	38,047	102,502	0
SRO 279-301-3027	13,178	4,509	8,669	0
CP 279-301-3030	2,688	2,046	642	0
CP 279-301-3031	2,661	2,020	642	0
CP 279-301-3032	2,626	2,004	622	0
CP 279-301-3033	2,528	1,906	622	0
Traffic & Safety	53	53	0	0
Emergency Mgmt	4,205	3,615	590	0
Marine	2,916	2,030	885	0
Twp Law Enf	32,720	6,810	25,909	0
Twp Law Enf EP	12,398	3,756	8,643	0
Twp Law Enf CS	2,741	2,113	629	0
2nd Road Patrol	4,792	3,002	1,790	0
E-911	45,273	6,845	38,428	0
Dispatch 261-325	3,222	3,222	0	0
Jail	204,441	35,812	168,629	0
MDOT Road Crew	40	40	0	0
RC Inmate Crew	2,498	1,895	603	0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .5 - Allocation Summary
For Department I.T. Fiscal/HR/Phone System

Receiving Department	Total	Accounting	Payroll	Telephone Supt
DPW Corr Deputies	3,282	2,057	1,226	0
Health Prev Prog	464	464	0	0
Medical Examiner	6,343	2,827	3,516	0
Mental Health	138	138	0	0
Human Services	3,406	1,526	1,880	0
Guardianship	10,595	10,595	0	0
Zoo	88	88	0	0
Fire Prevention	1,380	1,380	0	0
Parks & Rec	99,463	63,441	36,022	0
Health	285,467	176,363	109,104	0
H-COVID	9,178	3,968	5,210	0
H-Animal Control	22,475	9,366	13,109	0
Lodging Tax	4,917	4,276	642	0
Early Childhood Mil	2,017	2,017	0	0
Corr/Det Fac.	1,577	1,577	0	0
Senior Millage	2,407	2,407	0	0
ID 260-283	20,949	20,949	0	0
ID 260-284	8,058	5,677	2,380	0
ID 260-286	2,288	2,288	0	0
ROD Automation	5,102	4,191	911	0
Zoo/Museum Millage	3,275	3,275	0	0
Sh Narcotics Shr	2,977	2,336	642	0
Sh Narcotics Fed	385	385	0	0
283-694 CDBG Admin	5,198	3,562	1,636	0
283-691 HOME	2,543	2,402	141	0
283-694 CDBG HR	1,388	1,356	32	0
283-694 CDBG LGA	1,444	1,444	0	0
283-695 6950 COC	1,498	1,478	19	0
283-695 6951 COC	1,403	1,377	26	0
283-696-3660 ESG	693	693	0	0
Housing Commissn	67,304	64,840	2,464	0
Community Action	71,214	54,083	17,132	0
CC Juve AD	141	141	0	0
CC Milk Meal	1,080	1,080	0	0
CCF State Inst.	66	66	0	0
CCF IHC ASO	4,048	1,481	2,567	0
CCF IHC CP	45,024	9,709	35,316	0
CCF IHC YDIP	175	175	0	0
CCF IHC CASA	196	196	0	0
CCF IC ICP	3,461	3,461	0	0
CCF IC ICPO	393	393	0	0
CCF FFC FFCP	576	576	0	0
CCF FFC FFCPO	1,197	1,197	0	0
CCF FFC FFCPPRC	1,141	1,141	0	0
CCF JD Juve Det	56,704	8,151	48,553	0
CCF JD Fac Mgmt	10,312	7,187	3,125	0
CCF DHHS	1,332	1,332	0	0
Veteran's Millage	12,208	7,235	4,973	0
SP Comm. Correct	4,600	3,323	1,277	0
SP Remonum.	366	366	0	0
SP Ag Preservation	491	369	122	0
KCBA Debt Service	324	324	0	0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2020
Schedule .5 - Allocation Summary
For Department I.T. Fiscal/HR/Phone System

Receiving Department	Total	Accounting	Payroll	Telephone Supt
KC Constr. Fund	242	242	0	0
DPW Resource Rec	3,900	2,617	1,283	0
DPW Act 451	114	114	0	0
DPW Admin & Fin	9,835	4,124	5,711	0
DPW NK Landfill	4,233	3,238	995	0
DPW LTE	350	350	0	0
DPW SK Landfill	23,206	14,024	9,182	0
DPW WTE	14,541	10,659	3,882	0
DPW Mat. Recycle	20,741	12,971	7,770	0
DPW NK Transfer	16,157	11,447	4,710	0
DPW Sparta LF	1,950	1,616	334	0
DPW Kentwood LF	4,995	3,936	1,059	0
DPW Ordinance	743	743	0	0
DPW HHW	4,497	3,477	1,020	0
Deliquent Tax	13,674	13,674	0	0
Motor Pool	961	961	0	0
Office Equipment	990	990	0	0
Risk Managment	7,492	6,895	597	0
Drain Revolving	22,101	22,101	0	0
Lake Level Revol	1,170	1,170	0	0
Drain Debt Serv	313	313	0	0
Coronavirus Relief Fund	112,306	69,907	42,399	0
Non Allocated	149	149	0	0
Direct Bill	0	0	0	0
Total	2,194,502	1,097,250	1,097,253	0

Section D: Supplemental Data

Kent County, Michigan
Internal Service Fund Summary
Based On The Year Ended December 31, 2020

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 2020 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, 2020

	Total	Health	Dental
2 CFR Part 200 Fund Balance January 1, 2020	\$ 10,962,231	\$ 9,304,267	\$ 17,643
FY 2019 Fund Increase (Decrease)			
2 CFR Part 200 Revenues:			
Operating Revenues	\$ 28,960,366	\$ 21,799,597	\$ 1,741,778
Non Operating Revenue / (Expenses)	730,375	137,079	4,077
Revenues per CAFR	\$ 29,690,741	\$ 21,936,676	\$ 1,745,855
<i>Revenue Adjustments:</i>	-	-	-
2 CFR Part 200 Revenues	<u>\$ 29,690,741</u>	<u>\$ 21,936,676</u>	<u>\$ 1,745,855</u>
2 CFR Part 200 Expenditures:			
Operating Expenses	\$ 26,084,581	\$ 21,626,381	\$ 1,422,374
Depreciation	1,198,387	-	-
Expenditures per CAFR	\$ 27,282,968	\$ 21,626,381	\$ 1,422,374
<i>Expenditure Adjustments:</i>			
Indirect Costs	5,151	-	-
2 CFR Part 200 Allowable Expenditures	<u>\$ 27,288,119</u>	<u>\$ 21,626,381</u>	<u>\$ 1,422,374</u>
2 CFR Part 200 Current Year Increase (Decrease)	<u>\$ 2,402,622</u>	<u>\$ 310,295</u>	<u>\$ 323,481</u>
2 CFR Part 200 Fund Balance December 31, 2020	<u>\$ 13,364,853</u>	<u>\$ 9,614,562</u>	<u>\$ 341,124</u>
Excessive Balance *			
2 CFR Part 200 Fund Balance	\$ 13,364,853	\$ 9,614,562	\$ 341,124
Less:			
Catastrophic Loss	\$ (8,200,000)	\$ (4,638,000)	\$ (150,000)
Allowable Reserves - 60 Days	(4,348,289)	(3,604,397)	(237,062)
Adjusted Fund Balance	<u>\$ 816,564</u>	<u>\$ 1,372,165</u>	<u>\$ (45,938)</u>
Fund Transfers:			
Capital Contributions	\$ -	\$ -	\$ -
Transfers In	261,900	-	-
Transfers Out	-	-	-
Net Transfers	<u>\$ 261,900</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, 2020

	Unemployment	Property & Liability	Workers' Compensation
2 CFR Part 200 Fund Balance January 1, 2020	\$ 180,015	\$ (157,664)	\$ 1,210,526
FY 2019 Fund Increase (Decrease)			
2 CFR Part 200 Revenues:			
Operating Revenues	\$ 27,651	\$ 3,845,020	\$ 421,375
Non Operating Revenue / (Expenses)	2,513	552,880	14,254
Revenues per CAFR	\$ 30,164	\$ 4,397,900	\$ 435,629
<i>Revenue Adjustments:</i>	-	-	-
2 CFR Part 200 Revenues	<u>\$ 30,164</u>	<u>\$ 4,397,900</u>	<u>\$ 435,629</u>
2 CFR Part 200 Expenditures:			
Operating Expenses	\$ 30,024	\$ 1,534,641	\$ 579,614
Depreciation	-	977,283	141,645
Expenditures per CAFR	\$ 30,024	\$ 2,511,924	\$ 721,259
<i>Expenditure Adjustments:</i>			
Indirect Costs	-	-	-
2 CFR Part 200 Allowable Expenditures	<u>\$ 30,024</u>	<u>\$ 2,511,924</u>	<u>\$ 721,259</u>
2 CFR Part 200 Current Year Increase (Decrease)	<u>\$ 140</u>	<u>\$ 1,885,976</u>	<u>\$ (285,630)</u>
2 CFR Part 200 Fund Balance December 31, 2020	<u>\$ 180,155</u>	<u>\$ 1,728,312</u>	<u>\$ 924,896</u>
Excessive Balance *			
2 CFR Part 200 Fund Balance	\$ 180,155	\$ 1,728,312	\$ 924,896
Less:			
Catastrophic Loss	\$ (21,000)	\$ (2,409,000)	\$ (803,000)
Allowable Reserves - 60 Days	(5,004)	(255,774)	(96,602)
Adjusted Fund Balance	<u>\$ 154,151</u>	<u>\$ (936,462)</u>	<u>\$ 25,294</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, 2020

	Sick & Accident	Motor Pool	Equipment Pool
2 CFR Part 200 Fund Balance January 1, 2020	\$ 354,531	\$ 50,463	\$ 2,450
FY 2019 Fund Increase (Decrease)			
2 CFR Part 200 Revenues:			
Operating Revenues	\$ 825,347	\$ 97,148	\$ 202,450
Non Operating Revenue / (Expenses)	4,937	7,052	7,583
Revenues per CAFR	\$ 830,284	\$ 104,200	\$ 210,033
<i>Revenue Adjustments:</i>	-	-	-
2 CFR Part 200 Revenues	<u>\$ 830,284</u>	<u>\$ 104,200</u>	<u>\$ 210,033</u>
2 CFR Part 200 Expenditures:			
Operating Expenses	\$ 693,526	\$ 67,010	\$ 131,011
Depreciation	-	-	79,459
Expenditures per CAFR	\$ 693,526	\$ 67,010	\$ 210,470
<i>Expenditure Adjustments:</i>			
Indirect Costs	-	-	5,151
2 CFR Part 200 Allowable Expenditures	<u>\$ 693,526</u>	<u>\$ 67,010</u>	<u>\$ 215,621</u>
2 CFR Part 200 Current Year Increase (Decrease)	<u>\$ 136,758</u>	<u>\$ 37,190</u>	<u>\$ (5,588)</u>
2 CFR Part 200 Fund Balance December 31, 2020	<u>\$ 491,289</u>	<u>\$ 87,653</u>	<u>\$ (3,138)</u>
Excessive Balance *			
2 CFR Part 200 Fund Balance	\$ 491,289	\$ 87,653	\$ (3,138)
Less:			
Catastrophic Loss	\$ (179,000)		
Allowable Reserves - 60 Days	(115,588)	(11,168)	(22,694)
Adjusted Fund Balance	<u>\$ 196,701</u>	<u>\$ 76,485</u>	<u>\$ (25,832)</u>
Fund Transfers:			
Capital Contributions	\$ -	\$ -	\$ -
Transfers In	-	261,900	-
Transfers Out	-	-	-
Net Transfers	<u>\$ -</u>	<u>\$ 261,900</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
Kent County Community Action (KCCA)
Indirect Costs by Unit
Based on Year Ended December 31, 2020

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 - 2020**

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	6901	2,103	659	1,444	-	689	-	-	-	176	-	-	-	-	579
CARES Act Spec Asst	6902	11,996	3,758	8,238	-	3,430	-	-	957	1,242	-	-	-	-	2,609
CARES Act Supp Support	6903	6,569	2,058	4,511	-	2,857	65	63	-	245	-	10	-	223	1,048
Walk for Warmth	6918	1,099	344	755	-	430	-	-	66	140	-	-	-	-	119
Hispanic Sr Activities	6919	306	96	210	-	157	-	-	5	3	-	-	-	-	45
CAPRRC RA	6929	7,760	2,431	5,329	-	2,693	361	349	19	89	-	58	-	1,234	526
KCS	6930	4,751	1,488	3,263	-	1,784	-	-	-	56	-	-	-	-	1,423
KCS	6931	4,866	1,524	3,342	-	1,744	-	-	-	207	-	-	-	-	1,391
CGRS	6932	5,249	1,644	3,605	-	2,250	139	134	-	88	-	22	-	474	498
CGRS	6933	29,074	9,108	19,966	-	3,329	1,650	1,596	174	141	-	265	4,330	5,644	2,837
CSBG	6935	40,009	12,533	27,476	7,664	5,751	815	788	334	613	5,557	131	-	2,787	3,036
CSBG	6936	7,271	2,278	4,993	-	957	-	-	2,809	505	-	-	-	-	722
CSBG	6937	349,786	109,574	240,212	64,900	14,596	16,511	15,971	2,625	1,128	47,058	2,647	1,686	56,480	16,610
CSBG	6938	1,187	372	815	-	306	-	-	372	49	-	-	-	-	88
CDBG Admin	6940	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MEAP Admin Reimburse	6953	456	143	313	-	308	-	-	-	-	-	-	-	-	5
MEAP	6954	4,599	1,441	3,158	-	1,125	151	146	-	205	-	24	-	516	991
MEAP	6955	7,884	2,470	5,414	-	2,088	-	-	664	953	-	-	-	-	1,709
MEAPLP	6956	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MEAPLP	6957	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GRICB	6958	2,221	696	1,525	-	810	-	-	-	59	-	-	-	-	656
CRICB	6959	8,352	2,616	5,736	-	2,693	-	-	-	885	-	-	-	-	2,158
DOEWX	6961	9,720	3,045	6,675	2,096	1,284	112	108	33	258	1,520	18	-	383	863
DOEWX	6962	52,998	16,602	36,396	6,294	3,976	3,015	2,917	204	551	4,564	483	-	10,315	4,077
DOEWX	6963	6,873	2,153	4,720	-	840	-	-	2,814	442	-	-	-	-	624
DOEWX	6964	3,709	1,162	2,547	-	715	-	-	792	435	-	-	-	-	605
DOEWX	6965	6,965	2,182	4,783	-	883	483	467	64	232	-	77	-	1,653	924
DOEWX	6966	163	51	112	-	107	-	-	-	-	-	-	-	-	5
LHCDD	6969	510	160	350	-	135	6	6	-	59	-	1	-	22	121
LIHEAP	6970	4,699	1,472	3,227	444	769	118	114	-	399	322	19	-	404	638
LIHEAP	6971	18,215	5,706	12,509	1,326	1,699	1,115	1,078	55	428	961	179	-	3,814	1,854
LIHEAP	6972	3,843	1,204	2,639	-	417	-	-	1,414	426	-	-	-	-	382
LIHEAP	6973	1,809	567	1,242	-	307	-	-	254	386	-	-	-	-	295
LIHEAP	6974	52	16	36	-	10	-	-	15	3	-	-	-	-	8
LIHEAP	6975	116	36	80	-	7	-	-	33	29	-	-	-	-	11
LIHEAP	6976	68	21	47	-	7	-	-	-	29	-	-	-	-	11
LCA	6977	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LCA	6978	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SRMM	6980	6,601	2,068	4,533	-	2,266	-	-	-	422	-	-	-	-	1,845
SROUT	6982	6,876	2,154	4,722	-	2,502	-	-	-	224	-	-	-	-	1,996
SRTRAN	6984	19,173	6,006	13,167	3,629	3,583	-	-	-	439	2,631	-	-	-	2,885
SRWTHR	6986	1,498	469	1,029	-	572	-	-	-	-	-	-	-	-	457
SRWTHR	6987	1,369	429	940	-	388	-	-	-	223	-	-	-	-	329
MDOTEM	6988	478	150	328	-	62	-	-	-	186	-	-	-	-	80
OAA	6989	12,211	3,825	8,386	-	2,041	676	654	38	595	-	108	-	2,311	1,963
NSIP	6990	3,713	1,163	2,550	-	674	-	-	331	889	-	-	-	-	656
CEDISC	6991	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TEFAP	6992	59,743	18,715	41,028	2,133	7,576	3,266	3,160	1,647	1,768	1,546	524	809	11,174	7,425
LSPDTE	6993	268	84	184	-	147	-	-	-	-	-	-	-	-	37
CSFP	6994	25,092	7,860	17,232	1,066	2,843	1,522	1,472	419	629	-	244	905	5,206	2,926
EFSP	6996	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CCUF	6998	756	237	519	-	209	-	-	132	82	-	-	-	-	96
ITP	6999	7,690	2,409	5,281	-	928	176	170	54	274	-	28	2,283	602	766
Water CARES Direct	7000	122	38	84	-	24	-	-	-	36	-	-	-	-	24
Water CARES Admin	7001	549	172	377	-	191	-	-	-	29	-	-	-	-	157
Quarantine CARE Admin	7002	668	209	459	-	217	-	-	-	59	-	-	-	-	183
Quarantine CARE Direct	7003	513	161	352	-	183	-	-	-	23	-	-	-	-	146
CRF Water & Plumbing Admin	7004	1,296	406	890	-	457	-	-	-	59	-	-	-	-	374
CRF Water & Plumbing Direct	7005	211	66	145	-	77	-	-	-	7	-	-	-	-	61
CRF Migrant/Seasonal Admin	7006	836	262	574	-	281	-	-	-	59	-	-	-	-	234
CRF Migrant/Seasonal Direct	7007	533	167	366	-	157	-	-	-	79	-	-	-	-	130
CRF Emerg Svcs Direct	7009	2,838	889	1,949	-	921	-	-	-	293	-	-	-	-	735
CRF Digital Divide Direct	7010	237	74	163	-	80	-	-	-	20	-	-	-	-	64
CRF Digital Divide Admin	7011	601	188	413	-	230	-	-	-	-	-	-	-	-	183
Totals		\$ 759,149	\$ 237,810	\$ 521,339	\$ 89,552	\$ 85,762	\$ 30,180	\$ 29,193	\$ 16,327	\$ 16,859	\$ 64,160	\$ 4,839	\$ 10,013	\$ 103,243	\$ 71,215

Kent County, Michigan
Indirect Cost Overhead Rate
Based on Year Ended December 31, 2020

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, 2020. 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.

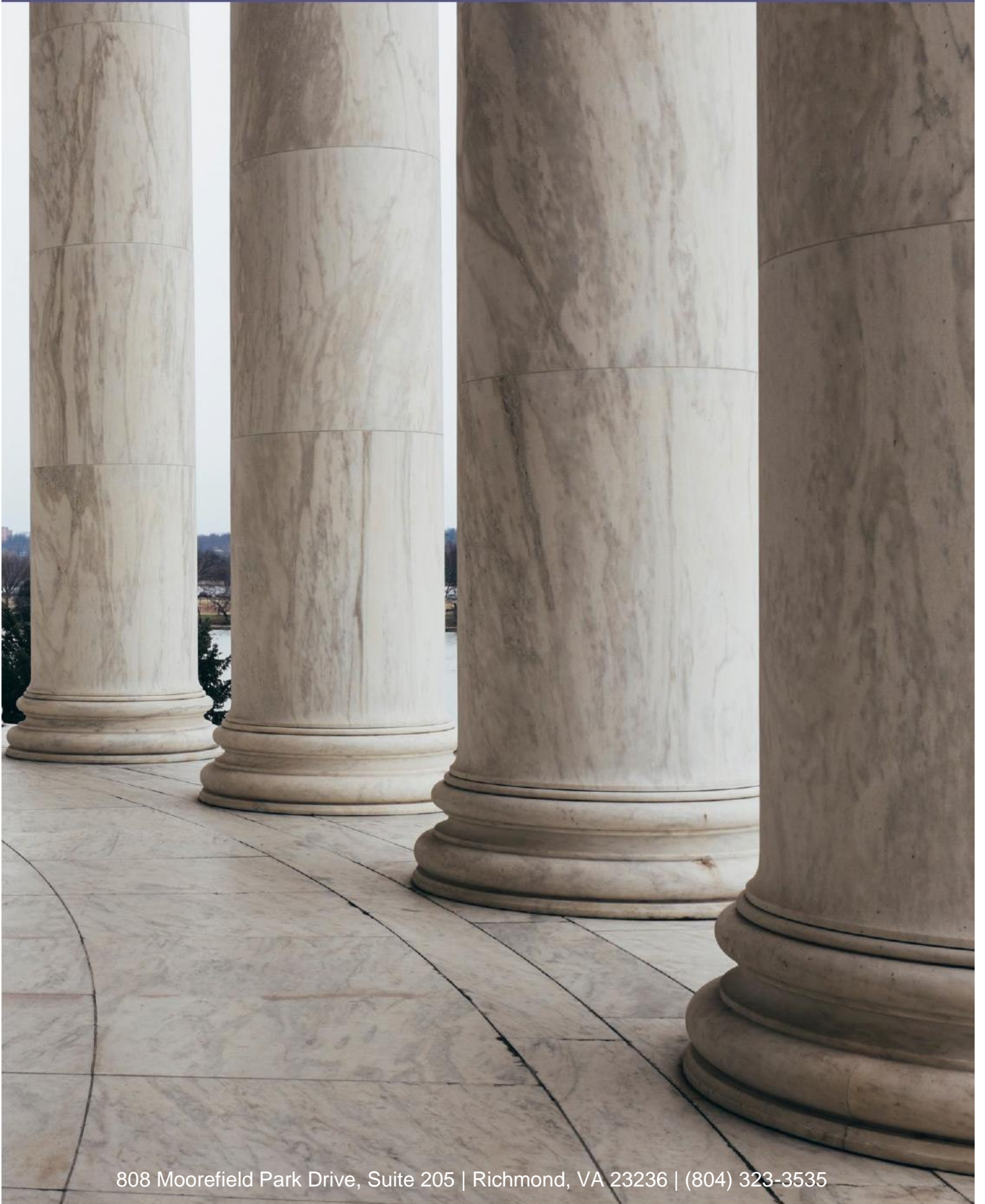
This rate was developed for the purpose of estimating indirect costs for new programs that did not exist during the 2020 fiscal year. Because the base used for computing the indirect overhead rate was FTE's, when applying the rate to a new program, the rate should be applied to the total FTE's in that 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 2020
For Use in 2022**

Central Service Departments	Amount	Cost Plan Schedule	Column Title
Total Allocated Cost	\$26,907,539	Schedule A, Page C-27	Subtotal
Cost Adjustments			
Probation Circuit Court	(213,183)	Schedule A, Page C-3	Probation C.C.
KCH Boiler Plant	(29,643)	Schedule A, Page C-6	KCH Boiler Plant
ACSET	(4,737)	Schedule A, Page C-12	ACSET
Road Commission	(1,291)	Schedule A, Page C-12	Road Commission
Fire Prevention	(28,151)	Schedule A, Page C-12	Fire Prevention
HHS Building Operations Direct	(569,132)	Schedule A, Page C-18	HHS Building Direct
HHS Building Operations Indirect	(106,113)	Schedule A, Page C-18	HHS Building Indir.
Drain Revolving	(98,605)	Schedule A, Page C-26	Drain Revolving
Lake Level Revolving	(5,244)	Schedule A, Page C-26	Lake Level Revol
HHS Building Depreciation	(942,470)	Schedule A, Page C-27	HHS Bldg Depr.
Fleet Services	(455,830)	Schedule A, Page C-27	Subtotal
ACSET Building Depreciation	(99,503)	Schedule A, Page C-27	ACSET Bldg Depr.
Non Allocated	<u>(2,830,519)</u>	Schedule A, Page C-27	Non Allocated
Adjusted Indirect Costs	\$21,523,118		
Full-Time Equivalent employee (FTE)	1,712.78	Schedule 4.4.1, Page C-88	Allocated Units
Less Central Services Department FTE's	<u>(148.64)</u>		
Net FTE Base	1,564.14		
Average Annual Cost Per FTE	\$13,760		

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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