



Kent County, Michigan Central Services Cost Allocation Plan

Fiscal Year 2021 Actual Expenditures

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

Fiscal Year 2021 Actual Expenditures

Based on Actual Expenditures for the
Fiscal Year Ended December 31, 2021

MAXIMUS

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

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

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

1.) All costs included in this proposal for the fiscal year ended December 31, 2021 to establish cost allocations or billings for the year beginning January 1, 2023, are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

2.) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Kent County, Michigan

Signature: 

Name of Official: Jeff Dood

Title: Fiscal Services Director

Date: July 1, 2022

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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Section A: Cost Allocation Methodology and Process

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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) 2021.

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

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

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Cost Allocation Methodology and Process

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

A.2.6 Tracking Costs within the CAP

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

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

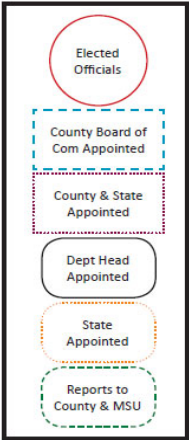
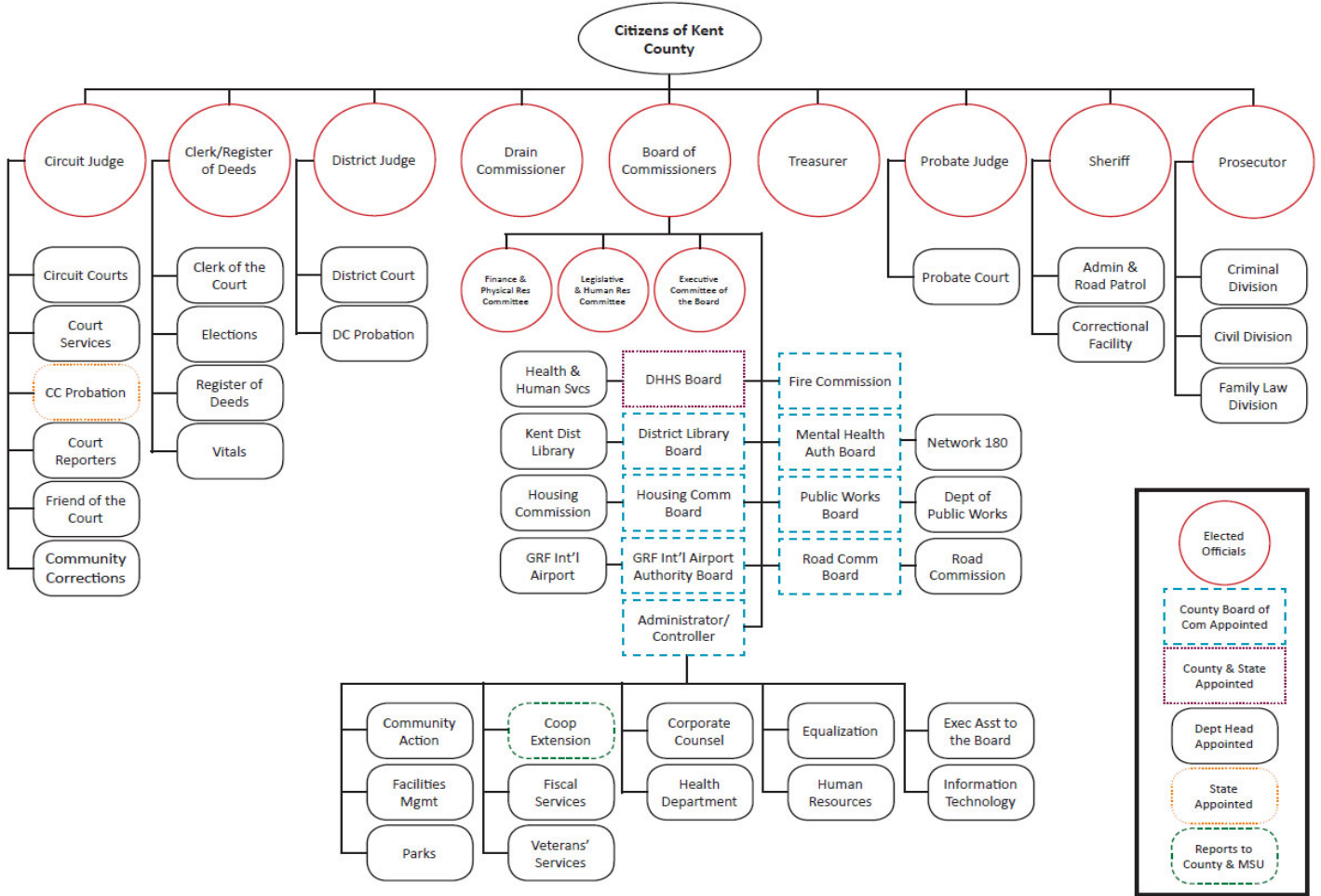
Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

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

Section B: Organizational Chart

COUNTY OF KENT, MICHIGAN

Table of Organization



Section C: Cost Allocation Plan

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule A - Allocated Costs By Department

| Central Service Departments | Commissioners | Circuit Court | Circuit Court Svcs | District Court | Law Library |
|------------------------------------|----------------------|----------------------|---------------------------|-----------------------|--------------------|
| Building Depreciation | 11,516 | 1,224,102 | 65,195 | 242,370 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Fiscal Services 101-191 | 11,074 | 138,577 | 11,856 | 18,339 | 339 |
| Administrator 101-172 | 29,220 | 112,665 | 27,928 | 41,396 | 0 |
| Human Resources | 24,824 | 102,274 | 26,024 | 37,868 | 0 |
| Purchasing 101-233 | 3,603 | 35,579 | 1,342 | 2,273 | 191 |
| Treasurer 101-253 | 538 | 41,160 | 1,102 | 5,377 | 77 |
| Facilities Mgmt 101-265-2601 | 0 | 0 | 0 | 0 | 0 |
| Building & Grounds | 67,496 | 2,326,281 | 123,896 | 613,698 | 0 |
| Central Services | 5,838 | 64,643 | 6,006 | 17,914 | 0 |
| Fleet Services | 0 | 888 | 2,957 | 0 | 0 |
| Information Technology | 71,363 | 711,060 | 117,969 | 198,209 | 0 |
| I.T. Fiscal/HR/Phone System | 12,094 | 120,350 | 13,837 | 23,344 | 101 |
| Allocated Costs for Fiscal 2021 | 237,565 | 4,877,580 | 398,112 | 1,200,789 | 707 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 237,565 | 4,877,580 | 398,112 | 1,200,789 | 707 |

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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 | 171,824 | 0 | 38,998 | 56,666 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Fiscal Services 101-191 | 17,265 | 7,763 | 1,264 | 40,820 | 0 |
| Administrator 101-172 | 18,884 | 17,644 | 0 | 126,107 | 0 |
| Human Resources | 17,409 | 16,609 | 0 | 117,204 | 0 |
| Purchasing 101-233 | 2,221 | 50 | 129 | 2,839 | 0 |
| Treasurer 101-253 | 21,021 | 32 | 170 | 7,075 | 0 |
| Facilities Mgmt 101-265-2601 | 0 | 0 | 0 | 0 | 0 |
| Building & Grounds | 326,533 | 0 | 173,850 | 237,039 | 0 |
| Central Services | 17,439 | 3,795 | 3,522 | 24,500 | 0 |
| Fleet Services | 0 | 0 | 0 | 8,314 | 0 |
| Information Technology | 135,881 | 74,792 | 5,515 | 0 | 444,467 |
| I.T. Fiscal/HR/Phone System | 15,846 | 7,392 | 9,331 | 64,251 | 0 |
| Allocated Costs for Fiscal 2021 | 744,323 | 128,076 | 232,778 | 684,816 | 444,467 |
| Roll Forwards | 0 | 0 | 0 | 866 | 47,490 |
| Fixed Costs | 744,323 | 128,076 | 232,778 | 685,682 | 491,958 |

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Based On The Year Ended December 31, 2021
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 | 94,843 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Fiscal Services 101-191 | 5,301 | 179 | 8,801 | 4,132 | 13,330 |
| Administrator 101-172 | 3,237 | 0 | 11,576 | 1,292 | 30,590 |
| Human Resources | 2,924 | 0 | 10,409 | 1,216 | 28,795 |
| Purchasing 101-233 | 805 | 0 | 334 | 323 | 537 |
| Treasurer 101-253 | 691 | 58 | 17,329 | 4,247 | 2,803 |
| Facilities Mgmt 101-265-2601 | 0 | 0 | 0 | 0 | 0 |
| Building & Grounds | 0 | 0 | 71,920 | 0 | 180,239 |
| Central Services | 1,458 | 0 | 11,783 | 4,216 | 73,466 |
| Fleet Services | 0 | 0 | 0 | 0 | 0 |
| Information Technology | 29,518 | 0 | 68,170 | 2,677 | 159,106 |
| I.T. Fiscal/HR/Phone System | 2,291 | 19 | 10,305 | 1,856 | 15,741 |
| Allocated Costs for Fiscal 2021 | 46,225 | 256 | 222,897 | 19,959 | 599,451 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 46,225 | 256 | 222,897 | 19,959 | 599,451 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 91,273 | 10,584 | 0 | 4,393 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Fiscal Services 101-191 | 11,569 | 32,389 | 13,372 | 0 | 6,677 |
| Administrator 101-172 | 19,445 | 52,228 | 24,365 | 0 | 9,618 |
| Human Resources | 17,937 | 48,690 | 22,816 | 0 | 9,054 |
| Purchasing 101-233 | 2,595 | 3,081 | 797 | 0 | 187 |
| Treasurer 101-253 | 2,674 | 6,708 | 2,279 | 0 | 525 |
| Facilities Mgmt 101-265-2601 | 0 | 0 | 0 | 0 | 0 |
| Building & Grounds | 85,259 | 241,274 | 52,154 | 0 | 21,646 |
| Central Services | 9,583 | 27,550 | 10,333 | 0 | 188 |
| Fleet Services | 268 | 0 | 0 | 0 | 0 |
| Information Technology | 138,088 | 203,895 | 0 | 61,874 | 23,646 |
| I.T. Fiscal/HR/Phone System | 11,849 | 35,220 | 14,217 | 0 | 5,320 |
| Allocated Costs for Fiscal 2021 | 313,814 | 742,306 | 150,916 | 61,874 | 81,255 |
| Roll Forwards | 0 | 0 | 4,497 | (14,134) | (10,179) |
| Fixed Costs | 313,814 | 742,306 | 155,414 | 47,740 | 71,076 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 5,063 | 0 | 9,267 | 19,269 | 1,190 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Fiscal Services 101-191 | 8,158 | 6 | 7,326 | 3,998 | 4,971 |
| Administrator 101-172 | 12,424 | 0 | 8,013 | 1,305 | 65 |
| Human Resources | 11,565 | 0 | 7,379 | 1,228 | 61 |
| Purchasing 101-233 | 371 | 0 | 95 | 3,654 | 6,532 |
| Treasurer 101-253 | 542 | 0 | 13,973 | 199 | 2,672 |
| Facilities Mgmt 101-265-2601 | 0 | 0 | 0 | 0 | 8,816 |
| Building & Grounds | 24,951 | 0 | 54,316 | 47,087 | 0 |
| Central Services | 8,522 | 0 | 222,599 | 1,290 | 0 |
| Fleet Services | 0 | 0 | 0 | 0 | 0 |
| Information Technology | 35,469 | 0 | 33,494 | 9,994 | 0 |
| I.T. Fiscal/HR/Phone System | 6,771 | 3 | 7,293 | 5,496 | 1,828 |
| Allocated Costs for Fiscal 2021 | 113,837 | 9 | 363,755 | 93,521 | 26,135 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 113,837 | 9 | 363,755 | 93,521 | 26,135 |

Kent County, Michigan
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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 | 7,128 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Fiscal Services 101-191 | 7,950 | 84,194 | 8,490 | 3,217 | 3,181 |
| Administrator 101-172 | 6,538 | 218,400 | 17,031 | 1,305 | 1,305 |
| Human Resources | 5,664 | 203,232 | 16,031 | 1,228 | 1,228 |
| Purchasing 101-233 | 399 | 34,220 | 130 | 5 | 0 |
| Treasurer 101-253 | 1,988 | 18,151 | 5,296 | 456 | 782 |
| Facilities Mgmt 101-265-2601 | 0 | 2,918 | 0 | 0 | 0 |
| Building & Grounds | 0 | 0 | 0 | 0 | 0 |
| Central Services | 1,401 | 13,887 | 0 | 0 | 0 |
| Fleet Services | 0 | 278,787 | 21,740 | 1,666 | 1,666 |
| Information Technology | 33,232 | 1,102,109 | 39,120 | 3,019 | 3,019 |
| I.T. Fiscal/HR/Phone System | 5,182 | 103,390 | 8,973 | 1,356 | 1,412 |
| Allocated Costs for Fiscal 2021 | 62,354 | 2,066,416 | 116,812 | 12,252 | 12,593 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 62,354 | 2,066,416 | 116,812 | 12,252 | 12,593 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule A - Allocated Costs By Department

| 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 | 3,360 | 3,271 | 1,010 | 8,476 | 4,584 |
| Administrator 101-172 | 1,305 | 1,305 | 0 | 2,179 | 2,467 |
| Human Resources | 1,228 | 1,230 | 0 | 2,051 | 2,091 |
| Purchasing 101-233 | 5 | 3 | 0 | 2,946 | 379 |
| Treasurer 101-253 | 456 | 405 | 211 | 471 | 461 |
| Facilities Mgmt 101-265-2601 | 0 | 0 | 0 | 0 | 0 |
| Building & Grounds | 0 | 0 | 0 | 0 | 0 |
| Central Services | 0 | 0 | 0 | 0 | 37 |
| Fleet Services | 1,666 | 1,682 | 0 | 284 | 1,482 |
| Information Technology | 2,756 | 3,019 | 0 | 9,824 | 8,151 |
| I.T. Fiscal/HR/Phone System | 1,431 | 1,381 | 77 | 2,715 | 2,248 |
| Allocated Costs for Fiscal 2021 | 12,206 | 12,298 | 1,298 | 28,947 | 21,898 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 12,206 | 12,298 | 1,298 | 28,947 | 21,898 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule A - Allocated Costs By Department

| 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 | 16,568 | 8,012 | 3,538 | 5,167 | 23,249 |
| Administrator 101-172 | 53,324 | 17,083 | 1,305 | 3,289 | 79,425 |
| Human Resources | 50,071 | 16,081 | 1,228 | 3,096 | 74,742 |
| Purchasing 101-233 | 0 | 2 | 8 | 258 | 601 |
| Treasurer 101-253 | 2,766 | 1,193 | 440 | 281 | 995 |
| 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 | 68,068 | 21,807 | 248 | 6,084 | 0 |
| Information Technology | 121,856 | 39,261 | 3,019 | 8,796 | 98,498 |
| I.T. Fiscal/HR/Phone System | 23,402 | 8,310 | 1,482 | 2,729 | 32,441 |
| Allocated Costs for Fiscal 2021 | 336,055 | 111,748 | 11,269 | 29,699 | 309,952 |
| Roll Forwards | 0 | 0 | 0 | (6,313) | 0 |
| Fixed Costs | 336,055 | 111,748 | 11,269 | 23,385 | 309,952 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule A - Allocated Costs By Department

| Central Service Departments | Dispatch 261-325 | Jail | MDOT Road Crew | RC Inmate Crew | DPW Corr Deputies |
|------------------------------------|-------------------------|-------------|-----------------------|-----------------------|--------------------------|
| Building Depreciation | 0 | 38,836 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Fiscal Services 101-191 | 1,385 | 105,816 | 193 | 2,870 | 1,175 |
| Administrator 101-172 | 0 | 355,117 | 0 | 1,305 | 953 |
| Human Resources | 0 | 333,795 | 0 | 1,228 | 897 |
| Purchasing 101-233 | 0 | 99,854 | 0 | 33 | 0 |
| Treasurer 101-253 | 20,009 | 16,746 | 0 | 126 | 0 |
| Facilities Mgmt 101-265-2601 | 0 | 15,322 | 0 | 0 | 0 |
| Building & Grounds | 0 | 0 | 0 | 0 | 0 |
| Central Services | 0 | 10,947 | 0 | 0 | 0 |
| Fleet Services | 0 | 21,403 | 0 | 0 | 0 |
| Information Technology | 0 | 862,332 | 0 | 3,019 | 651 |
| I.T. Fiscal/HR/Phone System | 2,189 | 155,494 | 22 | 1,223 | 950 |
| Allocated Costs for Fiscal 2021 | 23,582 | 2,015,663 | 215 | 9,804 | 4,625 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 23,582 | 2,015,663 | 215 | 9,804 | 4,625 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule A - Allocated Costs By Department

| 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 | 675 | 6,882 | 323 | 3,467 | 13,449 |
| Administrator 101-172 | 0 | 7,217 | 0 | 3,915 | 0 |
| Human Resources | 0 | 6,182 | 0 | 0 | 0 |
| Purchasing 101-233 | 13,049 | 12,844 | 31 | 4,150 | 5,352 |
| Treasurer 101-253 | 141 | 1,679 | 14 | 541 | 4,087 |
| Facilities Mgmt 101-265-2601 | 0 | 0 | 0 | 0 | 0 |
| Building & Grounds | 0 | 0 | 0 | 0 | 0 |
| Central Services | 0 | 2,189 | 0 | 0 | 17 |
| Fleet Services | 0 | 0 | 0 | 0 | 0 |
| Information Technology | 0 | 1,935 | 0 | 0 | 0 |
| I.T. Fiscal/HR/Phone System | 237 | 4,546 | 51 | 2,394 | 6,809 |
| Allocated Costs for Fiscal 2021 | 14,102 | 43,474 | 420 | 14,467 | 29,714 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 14,102 | 43,474 | 420 | 14,467 | 29,714 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule A - Allocated Costs By Department

| 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 | 949 | 0 | 2,267 | 140,429 |
| Administrator 101-172 | 0 | 0 | 0 | 0 | 75,354 |
| Human Resources | 0 | 0 | 0 | 0 | 65,982 |
| Purchasing 101-233 | 0 | 1,030 | 0 | 19,802 | 23,936 |
| Treasurer 101-253 | 0 | 3 | 0 | 917 | 22,054 |
| Facilities Mgmt 101-265-2601 | 0 | 0 | 0 | 0 | 25,096 |
| Building & Grounds | 12,664 | 0 | 0 | 0 | 0 |
| Central Services | 0 | 4 | 1,265 | 0 | 2,206 |
| Fleet Services | 0 | 0 | 0 | 0 | 59,142 |
| Information Technology | 0 | 0 | 0 | 0 | 113,948 |
| I.T. Fiscal/HR/Phone System | 0 | 24 | 0 | 661 | 66,772 |
| Allocated Costs for Fiscal 2021 | 12,664 | 2,010 | 1,265 | 23,646 | 594,917 |
| Roll Forwards | 0 | 0 | 0 | (4,990) | (19,176) |
| Fixed Costs | 12,664 | 2,010 | 1,265 | 18,657 | 575,742 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule A - Allocated Costs By Department

| Central Service Departments | Health | H-COVID | H-Clinic South | H-Clinic TB | H-Animal Control |
|------------------------------------|---------------|----------------|-----------------------|--------------------|-------------------------|
| Building Depreciation | 168,682 | 0 | 22,435 | 6,536 | 1,859 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Fiscal Services 101-191 | 272,237 | 39,216 | 0 | 0 | 19,787 |
| Administrator 101-172 | 248,717 | 38,538 | 0 | 0 | 28,411 |
| Human Resources | 230,092 | 35,339 | 0 | 0 | 26,187 |
| Purchasing 101-233 | 50,897 | 36,954 | 0 | 0 | 3,379 |
| Treasurer 101-253 | 63,538 | 10,693 | 0 | 0 | 10,095 |
| Facilities Mgmt 101-265-2601 | 46,807 | 0 | 6,417 | 1,126 | 13,770 |
| Building & Grounds | 7,319 | 0 | 0 | 0 | 0 |
| Central Services | 35,028 | 47,994 | 0 | 0 | 6,950 |
| Fleet Services | 8,221 | 0 | 0 | 0 | 14,819 |
| Information Technology | 184,381 | 8,774 | 0 | 0 | 24,501 |
| I.T. Fiscal/HR/Phone System | 218,821 | 25,195 | 0 | 0 | 18,103 |
| Allocated Costs for Fiscal 2021 | 1,534,740 | 242,704 | 28,852 | 7,661 | 167,861 |
| Roll Forwards | (120,805) | 0 | (5,526) | 114 | 11,240 |
| Fixed Costs | 1,413,935 | 242,704 | 23,326 | 7,776 | 179,100 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule A - Allocated Costs By Department

| 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 | 4,264 | 2,569 | 1,156 | 2,504 |
| Administrator 101-172 | 0 | 1,305 | 0 | 0 | 0 |
| Human Resources | 0 | 1,228 | 0 | 0 | 0 |
| Purchasing 101-233 | 0 | 1 | 47,144 | 0 | 0 |
| Treasurer 101-253 | 0 | 21,123 | 8,534 | 8,363 | 8,566 |
| Facilities Mgmt 101-265-2601 | 3,236 | 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 | 2,677 | 0 | 0 | 0 |
| I.T. Fiscal/HR/Phone System | 0 | 3,438 | 1,476 | 1,018 | 1,526 |
| Allocated Costs for Fiscal 2021 | 14,550 | 34,037 | 59,724 | 10,537 | 12,596 |
| Roll Forwards | 0 | 5,238 | 0 | 1,307 | 0 |
| Fixed Costs | 14,550 | 39,276 | 59,724 | 11,844 | 12,596 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule A - Allocated Costs By Department

| Central Service Departments | ID 260-283 | ID 260-284 | ID 260-286 | ROD Automation | Zoo/Museum Millage |
|------------------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| Building Depreciation | 0 | 731 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Fiscal Services 101-191 | 20,371 | 6,348 | 3,574 | 6,661 | 2,291 |
| Administrator 101-172 | 718 | 5,220 | 52 | 2,010 | 0 |
| Human Resources | 608 | 4,914 | 44 | 1,812 | 0 |
| Purchasing 101-233 | 48,822 | 28 | 3,284 | 1,433 | 0 |
| Treasurer 101-253 | 4,689 | 39 | 183 | 4,518 | 16,820 |
| Facilities Mgmt 101-265-2601 | 0 | 0 | 0 | 0 | 25,000 |
| Building & Grounds | 0 | 1,851 | 0 | 0 | 0 |
| Central Services | 0 | 0 | 0 | 63,579 | 0 |
| Fleet Services | 0 | 0 | 0 | 0 | 0 |
| Information Technology | 0 | 0 | 0 | 82,245 | 0 |
| I.T. Fiscal/HR/Phone System | 9,531 | 3,380 | 1,024 | 3,314 | 2,094 |
| Allocated Costs for Fiscal 2021 | 84,739 | 22,511 | 8,162 | 165,571 | 46,205 |
| Roll Forwards | 0 | 0 | 0 | 19,730 | 0 |
| Fixed Costs | 84,739 | 22,511 | 8,162 | 185,300 | 46,205 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule A - Allocated Costs By Department

| Central Service Departments | Sh Narcotics Shr | Sh Narcotics Fed | 283-694 CDBG Admin | 283-691 HOME | 283-694 CDBG HR |
|------------------------------------|-------------------------|-------------------------|-------------------------------|---------------------|------------------------|
| Building Depreciation | 0 | 0 | 2,404 | 942 | 1,665 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Fiscal Services 101-191 | 5,449 | 744 | 9,260 | 4,924 | 4,690 |
| Administrator 101-172 | 1,279 | 0 | 2,571 | 574 | 574 |
| Human Resources | 1,204 | 0 | 2,289 | 499 | 534 |
| Purchasing 101-233 | 455 | 15 | 798 | 15,772 | 4,647 |
| Treasurer 101-253 | 436 | 104 | 1,543 | 1,860 | 1,455 |
| Facilities Mgmt 101-265-2601 | 0 | 0 | 0 | 0 | 0 |
| Building & Grounds | 0 | 0 | 1,933 | 757 | 1,339 |
| Central Services | 0 | 0 | 2,548 | 0 | 2 |
| Fleet Services | 11,000 | 0 | 404 | 0 | 0 |
| Information Technology | 3,406 | 0 | 21,147 | 2,897 | 2,941 |
| I.T. Fiscal/HR/Phone System | 1,836 | 234 | 3,565 | 1,814 | 1,744 |
| Allocated Costs for Fiscal 2021 | 25,065 | 1,096 | 48,462 | 30,039 | 19,591 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 25,065 | 1,096 | 48,462 | 30,039 | 19,591 |

Kent County, Michigan
Cost Allocation Plan
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Schedule A - Allocated Costs By Department

| Central Service Departments | 283-694 CDBG LGA | 283-695 6950 COC | 283-695 6951 COC | 283-696-3660 ESG | 283-697-69XX |
|------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------------------|
| Building Depreciation | 577 | 97 | 89 | 187 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Fiscal Services 101-191 | 3,334 | 3,139 | 3,130 | 4,538 | 512 |
| Administrator 101-172 | 0 | 65 | 52 | 117 | 0 |
| Human Resources | 0 | 55 | 44 | 103 | 0 |
| Purchasing 101-233 | 6,500 | 4,483 | 9,353 | 3,032 | 31 |
| Treasurer 101-253 | 1,524 | 456 | 462 | 832 | 186 |
| Facilities Mgmt 101-265-2601 | 0 | 0 | 0 | 0 | 0 |
| Building & Grounds | 464 | 78 | 72 | 150 | 0 |
| Central Services | 0 | 0 | 0 | 0 | 0 |
| Fleet Services | 0 | 0 | 0 | 0 | 0 |
| Information Technology | 12 | 318 | 266 | 0 | 0 |
| I.T. Fiscal/HR/Phone System | 1,258 | 882 | 875 | 1,121 | 50 |
| Allocated Costs for Fiscal 2021 | 13,669 | 9,574 | 14,344 | 10,080 | 780 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 13,669 | 9,574 | 14,344 | 10,080 | 780 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule A - Allocated Costs By Department

| Central Service Departments | Housing Commissn | Community Action | HHS Bldg Direct | HHS Bldg Indir. | CC Juve AD |
|------------------------------------|-------------------------|-------------------------|------------------------|------------------------|-------------------|
| Building Depreciation | 13,659 | 83,234 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Fiscal Services 101-191 | 79,728 | 90,911 | 0 | 0 | 357 |
| Administrator 101-172 | 5,077 | 34,871 | 0 | 0 | 0 |
| Human Resources | 4,752 | 31,991 | 0 | 0 | 0 |
| Purchasing 101-233 | 197 | 15,306 | 0 | 0 | 0 |
| Treasurer 101-253 | 21,881 | 18,216 | 0 | 0 | 45 |
| Facilities Mgmt 101-265-2601 | 0 | 0 | 0 | 0 | 0 |
| Building & Grounds | 10,985 | 66,942 | 604,977 | 99,536 | 0 |
| Central Services | 3,882 | 4,472 | 0 | 0 | 0 |
| Fleet Services | 0 | 21,994 | 0 | 0 | 0 |
| Information Technology | 26,702 | 144,910 | 0 | 0 | 0 |
| I.T. Fiscal/HR/Phone System | 40,243 | 54,243 | 0 | 0 | 70 |
| Allocated Costs for Fiscal 2021 | 207,105 | 567,090 | 604,977 | 99,536 | 472 |
| Roll Forwards | 0 | 100,696 | 0 | 0 | 0 |
| Fixed Costs | 207,105 | 667,787 | 604,977 | 99,536 | 472 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule A - Allocated Costs By Department

| Central Service Departments | CC Milk Meal | CCF State Inst. | CCF IHC ASO | CCF IHC CP | CCF IHC YDIP |
|------------------------------------|---------------------|------------------------|--------------------|-------------------|---------------------|
| Building Depreciation | 0 | 0 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Fiscal Services 101-191 | 1,815 | 308 | 5,021 | 30,144 | 535 |
| Administrator 101-172 | 0 | 0 | 5,560 | 70,916 | 0 |
| Human Resources | 0 | 0 | 5,233 | 66,279 | 0 |
| Purchasing 101-233 | 1,220 | 0 | 56 | 5,144 | 1,980 |
| Treasurer 101-253 | 787 | 0 | 125 | 3,909 | 57 |
| Facilities Mgmt 101-265-2601 | 0 | 0 | 0 | 0 | 0 |
| Building & Grounds | 0 | 0 | 0 | 0 | 0 |
| Central Services | 0 | 0 | 1,309 | 1,435 | 0 |
| Fleet Services | 0 | 0 | 0 | 172 | 0 |
| Information Technology | 0 | 0 | 28,634 | 214,916 | 0 |
| I.T. Fiscal/HR/Phone System | 863 | 43 | 3,273 | 35,688 | 125 |
| Allocated Costs for Fiscal 2021 | 4,685 | 351 | 49,211 | 428,603 | 2,697 |
| Roll Forwards | 0 | 0 | 15,215 | 54,628 | 0 |
| Fixed Costs | 4,685 | 351 | 64,426 | 483,231 | 2,697 |

Kent County, Michigan
Cost Allocation Plan
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Schedule A - Allocated Costs By Department

| Central Service Departments | CCF IHC CASA | CCF IC ICP | CCF IC ICPO | CCF FFC FFCP | CCF FFC FFCPO |
|------------------------------------|---------------------|-------------------|--------------------|---------------------|----------------------|
| Building Depreciation | 0 | 0 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Fiscal Services 101-191 | 611 | 3,736 | 730 | 857 | 1,495 |
| Administrator 101-172 | 0 | 0 | 0 | 0 | 0 |
| Human Resources | 0 | 0 | 0 | 0 | 0 |
| Purchasing 101-233 | 2,601 | 0 | 0 | 0 | 0 |
| Treasurer 101-253 | 90 | 1,594 | 114 | 152 | 365 |
| 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 | 128 | 1,633 | 227 | 295 | 631 |
| Allocated Costs for Fiscal 2021 | 3,430 | 6,963 | 1,071 | 1,303 | 2,490 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 3,430 | 6,963 | 1,071 | 1,303 | 2,490 |

Kent County, Michigan
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Schedule A - Allocated Costs By Department

| Central Service Departments | CCF FFC FFCPPRC | CCF JD Juve Det | CCF JD Fac Mgmt | CCF DHHS | Veteran's Millage |
|------------------------------------|------------------------|------------------------|------------------------|-----------------|--------------------------|
| Building Depreciation | 0 | 0 | 0 | 0 | 2,213 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Fiscal Services 101-191 | 1,325 | 30,489 | 9,383 | 2,914 | 13,330 |
| Administrator 101-172 | 0 | 96,326 | 6,316 | 0 | 11,380 |
| Human Resources | 0 | 89,025 | 5,823 | 0 | 10,471 |
| Purchasing 101-233 | 0 | 12,250 | 4,808 | 0 | 10,625 |
| Treasurer 101-253 | 326 | 1,604 | 1,190 | 587 | 9,990 |
| Facilities Mgmt 101-265-2601 | 0 | 0 | 55,242 | 0 | 0 |
| Building & Grounds | 0 | 0 | 10,994 | 0 | 22,834 |
| Central Services | 0 | 2,762 | 0 | 0 | 2,085 |
| Fleet Services | 0 | 0 | 549 | 0 | 0 |
| Information Technology | 0 | 324,119 | 16,835 | 0 | 35,937 |
| I.T. Fiscal/HR/Phone System | 543 | 43,617 | 5,199 | 877 | 9,939 |
| Allocated Costs for Fiscal 2021 | 2,194 | 600,192 | 116,340 | 4,378 | 128,804 |
| Roll Forwards | 0 | 85,255 | 6,026 | (2,104) | 0 |
| Fixed Costs | 2,194 | 685,447 | 122,366 | 2,274 | 128,804 |

Kent County, Michigan
Cost Allocation Plan
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Schedule A - Allocated Costs By Department

| Central Service Departments | SP Comm. Correct | SP Remonum. | SP Ag Preservation | KCBA Debt Service | KC Constr. Fund |
|------------------------------------|-------------------------|--------------------|---------------------------|--------------------------|------------------------|
| Building Depreciation | 4,350 | 0 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Fiscal Services 101-191 | 7,050 | 554 | 1,951 | 2,674 | 205 |
| Administrator 101-172 | 2,610 | 0 | 653 | 0 | 0 |
| Human Resources | 2,457 | 0 | 553 | 0 | 0 |
| Purchasing 101-233 | 7,200 | 1,020 | 1 | 0 | 0 |
| Treasurer 101-253 | 1,030 | 118 | 16 | 268 | 0 |
| Facilities Mgmt 101-265-2601 | 0 | 0 | 0 | 0 | 0 |
| Building & Grounds | 8,267 | 0 | 0 | 0 | 0 |
| Central Services | 3,845 | 0 | 114 | 0 | 0 |
| Fleet Services | 0 | 0 | 0 | 0 | 0 |
| Information Technology | 9,448 | 0 | 0 | 0 | 0 |
| I.T. Fiscal/HR/Phone System | 3,459 | 139 | 667 | 179 | 29 |
| Allocated Costs for Fiscal 2021 | 49,716 | 1,831 | 3,955 | 3,121 | 234 |
| Roll Forwards | (3,246) | (836) | 0 | 0 | 0 |
| Fixed Costs | 46,470 | 995 | 3,955 | 3,121 | 234 |

Kent County, Michigan
Cost Allocation Plan
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Schedule A - Allocated Costs By Department

| 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 | 8,162 | 347 | 11,768 | 7,914 | 1,057 |
| Administrator 101-172 | 2,610 | 0 | 10,649 | 1,945 | 0 |
| Human Resources | 2,457 | 0 | 9,271 | 1,746 | 0 |
| Purchasing 101-233 | 1,435 | 0 | 4,457 | 8,484 | 693 |
| Treasurer 101-253 | 328 | 0 | 1,180 | 596 | 290 |
| Facilities Mgmt 101-265-2601 | 0 | 0 | 0 | 0 | 0 |
| Building & Grounds | 0 | 0 | 0 | 0 | 0 |
| Central Services | 5,490 | 0 | 3,456 | 0 | 0 |
| Fleet Services | 0 | 0 | 0 | 0 | 0 |
| Information Technology | 0 | 0 | 81,877 | 0 | 0 |
| I.T. Fiscal/HR/Phone System | 3,027 | 64 | 7,767 | 2,802 | 182 |
| Allocated Costs for Fiscal 2021 | 23,509 | 411 | 130,425 | 23,485 | 2,223 |
| Roll Forwards | 2,009 | (913) | 22,348 | 2,866 | (624) |
| Fixed Costs | 25,518 | (501) | 152,774 | 26,352 | 1,599 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule A - Allocated Costs By Department

| 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 | 26,213 | 18,457 | 23,810 | 20,731 | 4,221 |
| Administrator 101-172 | 18,675 | 8,261 | 16,222 | 10,023 | 705 |
| Human Resources | 17,058 | 7,654 | 15,047 | 9,266 | 622 |
| Purchasing 101-233 | 17,933 | 15,588 | 13,568 | 4,761 | 390 |
| Treasurer 101-253 | 5,320 | 3,233 | 3,488 | 4,701 | 23 |
| Facilities Mgmt 101-265-2601 | 0 | 0 | 0 | 0 | 0 |
| Building & Grounds | 0 | 0 | 0 | 0 | 0 |
| Central Services | 285 | 192 | 224 | 0 | 0 |
| Fleet Services | 0 | 0 | 0 | 0 | 0 |
| Information Technology | 0 | 0 | 0 | 0 | 0 |
| I.T. Fiscal/HR/Phone System | 15,474 | 8,932 | 13,659 | 11,036 | 1,358 |
| Allocated Costs for Fiscal 2021 | 100,958 | 62,316 | 86,017 | 60,518 | 7,319 |
| Roll Forwards | (11,895) | (545) | (8,961) | (4,063) | 73 |
| Fixed Costs | 89,063 | 61,771 | 77,057 | 56,455 | 7,392 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule A - Allocated Costs By Department

| 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 | 8,462 | 1,652 | 7,854 | 12,775 | 1,615 |
| Administrator 101-172 | 1,945 | 0 | 2,271 | 0 | 0 |
| Human Resources | 1,770 | 0 | 2,108 | 0 | 0 |
| Purchasing 101-233 | 1,276 | 15 | 1,674 | 3,446 | 0 |
| Treasurer 101-253 | 714 | 1,222 | 595 | 63,107 | 17 |
| Facilities Mgmt 101-265-2601 | 0 | 0 | 0 | 0 | 0 |
| Building & Grounds | 0 | 0 | 0 | 0 | 0 |
| Central Services | 59 | 1,201 | 535 | 1,392 | 0 |
| Fleet Services | 0 | 0 | 0 | 0 | 0 |
| Information Technology | 0 | 0 | 0 | 0 | 0 |
| I.T. Fiscal/HR/Phone System | 3,078 | 460 | 3,165 | 8,181 | 613 |
| Allocated Costs for Fiscal 2021 | 17,304 | 4,550 | 18,202 | 88,901 | 2,245 |
| Roll Forwards | (5,230) | (963) | (769) | 0 | 0 |
| Fixed Costs | 12,074 | 3,587 | 17,433 | 88,901 | 2,245 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 9,951 | 23,982 | 65,249 | 4,331 | 1,115 |
| Administrator 101-172 | 0 | 1,305 | 0 | 0 | 0 |
| Human Resources | 0 | 1,106 | 0 | 0 | 0 |
| Purchasing 101-233 | 585 | 856 | 0 | 0 | 0 |
| Treasurer 101-253 | 83 | 5,409 | 18,289 | 924 | 327 |
| Facilities Mgmt 101-265-2601 | 0 | 0 | 0 | 0 | 0 |
| Building & Grounds | 0 | 17,854 | 0 | 0 | 0 |
| Central Services | 0 | 2,534 | 0 | 0 | 0 |
| Fleet Services | 0 | 0 | 0 | 0 | 0 |
| Information Technology | 0 | 2,677 | 0 | 0 | 0 |
| I.T. Fiscal/HR/Phone System | 879 | 4,421 | 13,516 | 720 | 175 |
| Allocated Costs for Fiscal 2021 | 11,498 | 63,191 | 97,054 | 5,976 | 1,616 |
| Roll Forwards | 0 | (10,070) | 0 | 0 | 0 |
| Fixed Costs | 11,498 | 53,121 | 97,054 | 5,976 | 1,616 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule A - Allocated Costs By Department

| Central Service Departments | Coronavirus Relief Fund | CERA Payments | ACSET Bldg Depr. | HHS Bldg Depr. | Non Allocated |
|------------------------------------|--------------------------------|----------------------|-------------------------|-----------------------|----------------------|
| Building Depreciation | 0 | 0 | 92,483 | 875,980 | 908,379 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 |
| Fiscal Services 101-191 | 44,600 | 194,619 | 0 | 0 | 4,824 |
| Administrator 101-172 | 17,931 | 0 | 0 | 0 | 97,141 |
| Human Resources | 15,716 | 0 | 0 | 0 | 0 |
| Purchasing 101-233 | 36,993 | 0 | 0 | 0 | 0 |
| Treasurer 101-253 | 4,403 | 61,817 | 0 | 0 | 801 |
| Facilities Mgmt 101-265-2601 | 0 | 0 | 0 | 0 | 13,890 |
| Building & Grounds | 0 | 0 | 0 | 0 | 1,935,293 |
| Central Services | 7,626 | 0 | 0 | 0 | 28,094 |
| Fleet Services | 0 | 0 | 0 | 0 | 0 |
| Information Technology | 0 | 0 | 0 | 0 | 3,167 |
| I.T. Fiscal/HR/Phone System | 17,679 | 102,621 | 0 | 0 | 24,498 |
| Allocated Costs for Fiscal 2021 | 144,947 | 359,057 | 92,483 | 875,980 | 3,016,087 |
| Roll Forwards | 0 | 0 | 0 | 0 | 0 |
| Fixed Costs | 144,947 | 359,057 | 92,483 | 875,980 | 3,016,087 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule A - Allocated Costs By Department

| Central Service Departments | Total Allocated | Direct Billed | Unallocated | Cost Adjustments | Disallowed |
|---------------------------------|-----------------|---------------|-------------|------------------|------------|
| Building Depreciation | 4,320,195 | 0 | 0 | (4,435,937) | |
| Equipment Depreciation | 0 | 0 | 0 | (1,628,991) | |
| Fiscal Services 101-191 | 2,042,183 | 0 | 0 | 1,817 | 19,524 |
| Administrator 101-172 | 2,151,721 | 0 | 0 | (260,816) | |
| Human Resources | 1,896,929 | 0 | 0 | 243,431 | |
| Purchasing 101-233 | 698,166 | 0 | 0 | 53 | |
| Treasurer 101-253 | 637,267 | 0 | 935,242 | 0 | |
| Facilities Mgmt 101-265-2601 | 217,639 | 0 | 0 | 40 | |
| Building & Grounds | 7,451,950 | 93,913 | 4,443,282 | (101,502) | |
| Central Services | 773,691 | 0 | 0 | 204,212 | |
| Fleet Services | 555,311 | 0 | 14,160 | 149,023 | 0 |
| Information Technology | 6,205,541 | 0 | 0 | 305,967 | |
| I.T. Fiscal/HR/Phone System | 1,571,372 | 0 | 0 | 0 | |
| Allocated Costs for Fiscal 2021 | 28,521,966 | 93,913 | 5,392,684 | (5,522,703) | 19,524 |
| Roll Forwards | 148,259 | | | | |
| Fixed Costs | 28,670,225 | | | | |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule A - Allocated Costs By Department

| Central Service Departments | Total Expenditures |
|------------------------------------|---------------------------|
| Building Depreciation | |
| Equipment Depreciation | |
| Fiscal Services 101-191 | |
| Administrator 101-172 | |
| Human Resources | |
| Purchasing 101-233 | |
| Treasurer 101-253 | |
| Facilities Mgmt 101-265-2601 | |
| Building & Grounds | |
| Central Services | |
| Fleet Services | |
| Information Technology | |
| I.T. Fiscal/HR/Phone System | |
| Allocated Costs for Fiscal 2021 | <hr/> 28,505,384 |

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule B - Fixed Costs Proposed**

| Receiving Departments | Allocated Costs for Fiscal 2021 | Base Year Estimated Costs | Roll Forwards | Fixed Costs | Adjustments | Proposed Costs Future Period |
|-----------------------|---------------------------------|---------------------------|---------------|-------------|-------------|------------------------------|
| Commissioners | 237,565 | NA | NA | 237,565 | 0 | 237,565 |
| Circuit Court | 4,877,580 | NA | NA | 4,877,580 | 0 | 4,877,580 |
| Circuit Court Svcs | 398,112 | NA | NA | 398,112 | 0 | 398,112 |
| District Court | 1,200,789 | NA | NA | 1,200,789 | 0 | 1,200,789 |
| Law Library | 707 | NA | NA | 707 | 0 | 707 |
| Probate Court | 744,323 | NA | NA | 744,323 | 0 | 744,323 |
| Cir Ct Referee | 128,076 | NA | NA | 128,076 | 0 | 128,076 |
| Probation CC | 232,778 | NA | NA | 232,778 | 0 | 232,778 |
| F.O.C. | 684,816 | 683,950 | 866 | 685,682 | 0 | 685,682 |
| F.O.C - I.T. | 444,467 | 396,977 | 47,490 | 491,958 | 0 | 491,958 |
| Elections | 46,225 | NA | NA | 46,225 | 0 | 46,225 |
| COMIT | 256 | NA | NA | 256 | 0 | 256 |
| County Clerk | 222,897 | NA | NA | 222,897 | 0 | 222,897 |
| Concealed Pistol | 19,959 | NA | NA | 19,959 | 0 | 19,959 |
| Clerk Circuit Ct | 599,451 | NA | NA | 599,451 | 0 | 599,451 |
| Equalization | 313,814 | NA | NA | 313,814 | 0 | 313,814 |
| Prosecutor | 742,306 | NA | NA | 742,306 | 0 | 742,306 |
| Pros Atty CRP | 150,916 | 146,419 | 4,497 | 155,414 | 0 | 155,414 |
| Pros Atty CRP-DP | 61,874 | 76,008 | (14,134) | 47,740 | 0 | 47,740 |
| Pros Atty IV-E | 81,255 | 91,434 | (10,179) | 71,076 | 0 | 71,076 |
| Pros Atty CVR | 113,837 | NA | NA | 113,837 | 0 | 113,837 |
| Pros Atty YSOTP | 9 | NA | NA | 9 | 0 | 9 |
| Reg of Deeds | 363,755 | NA | NA | 363,755 | 0 | 363,755 |
| Co-op Extension | 93,521 | NA | NA | 93,521 | 0 | 93,521 |
| KCH Boiler Plant | 26,135 | NA | NA | 26,135 | 0 | 26,135 |
| Drain Commissioner | 62,354 | NA | NA | 62,354 | 0 | 62,354 |
| Sheriff | 2,066,416 | NA | NA | 2,066,416 | 0 | 2,066,416 |
| SRO 279-301-3027 | 116,812 | NA | NA | 116,812 | 0 | 116,812 |
| CP 279-301-3030 | 12,252 | NA | NA | 12,252 | 0 | 12,252 |
| CP 279-301-3031 | 12,593 | NA | NA | 12,593 | 0 | 12,593 |
| CP 279-301-3032 | 12,206 | NA | NA | 12,206 | 0 | 12,206 |
| CP 279-301-3033 | 12,298 | NA | NA | 12,298 | 0 | 12,298 |
| Traffic & Safety | 1,298 | NA | NA | 1,298 | 0 | 1,298 |
| Emergency Mgmt | 28,947 | NA | NA | 28,947 | 0 | 28,947 |
| Marine | 21,898 | NA | NA | 21,898 | 0 | 21,898 |
| Twp Law Enf | 336,055 | NA | NA | 336,055 | 0 | 336,055 |
| Twp Law Enf EP | 111,748 | NA | NA | 111,748 | 0 | 111,748 |
| Twp Law Enf CS | 11,269 | NA | NA | 11,269 | 0 | 11,269 |
| 2nd Road Patrol | 29,699 | 36,012 | (6,313) | 23,385 | 0 | 23,385 |
| E-911 | 309,952 | NA | NA | 309,952 | 0 | 309,952 |
| Dispatch 261-325 | 23,582 | NA | NA | 23,582 | 0 | 23,582 |
| Jail | 2,015,663 | NA | NA | 2,015,663 | 0 | 2,015,663 |
| MDOT Road Crew | 215 | NA | NA | 215 | 0 | 215 |
| RC Inmate Crew | 9,804 | NA | NA | 9,804 | 0 | 9,804 |
| DPW Corr Deputies | 4,625 | NA | NA | 4,625 | 0 | 4,625 |
| Health Prev Prog | 14,102 | NA | NA | 14,102 | 0 | 14,102 |
| Medical Examiner | 43,474 | NA | NA | 43,474 | 0 | 43,474 |
| Mental Health | 420 | NA | NA | 420 | 0 | 420 |
| Human Services | 14,467 | NA | NA | 14,467 | 0 | 14,467 |
| Guardianship | 29,714 | NA | NA | 29,714 | 0 | 29,714 |
| ACSET | 12,664 | NA | NA | 12,664 | 0 | 12,664 |
| Zoo | 2,010 | NA | NA | 2,010 | 0 | 2,010 |
| Road Comm | 1,265 | NA | NA | 1,265 | 0 | 1,265 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule B - Fixed Costs Proposed

| | | | | | | |
|---------------------|-----------|-----------|-----------|-----------|---|-----------|
| Fire Prevention | 23,646 | 28,636 | (4,990) | 18,657 | 0 | 18,657 |
| Parks & Rec | 594,917 | 614,093 | (19,176) | 575,742 | 0 | 575,742 |
| Health | 1,534,740 | 1,655,545 | (120,805) | 1,413,935 | 0 | 1,413,935 |
| H-COVID | 242,704 | NA | NA | 242,704 | 0 | 242,704 |
| H-Clinic South | 28,852 | 34,378 | (5,526) | 23,326 | 0 | 23,326 |
| H-Clinic TB | 7,661 | 7,547 | 114 | 7,776 | 0 | 7,776 |
| H-Animal Control | 167,861 | 156,621 | 11,240 | 179,100 | 0 | 179,100 |
| MCDC | 14,550 | NA | NA | 14,550 | 0 | 14,550 |
| Lodging Tax | 34,037 | 28,799 | 5,238 | 39,276 | 0 | 39,276 |
| Early Childhood Mil | 59,724 | NA | NA | 59,724 | 0 | 59,724 |
| Corr/Det Fac. | 10,537 | 9,230 | 1,307 | 11,844 | 0 | 11,844 |
| Senior Millage | 12,596 | NA | NA | 12,596 | 0 | 12,596 |
| ID 260-283 | 84,739 | NA | NA | 84,739 | 0 | 84,739 |
| ID 260-284 | 22,511 | NA | NA | 22,511 | 0 | 22,511 |
| ID 260-286 | 8,162 | NA | NA | 8,162 | 0 | 8,162 |
| ROD Automation | 165,571 | 145,841 | 19,730 | 185,300 | 0 | 185,300 |
| Zoo/Museum Millage | 46,205 | NA | NA | 46,205 | 0 | 46,205 |
| Sh Narcotics Shr | 25,065 | NA | NA | 25,065 | 0 | 25,065 |
| Sh Narcotics Fed | 1,096 | NA | NA | 1,096 | 0 | 1,096 |
| 283-694 CDBG Admin | 48,462 | NA | NA | 48,462 | 0 | 48,462 |
| 283-691 HOME | 30,039 | NA | NA | 30,039 | 0 | 30,039 |
| 283-694 CDBG HR | 19,591 | NA | NA | 19,591 | 0 | 19,591 |
| 283-694 CDBG LGA | 13,669 | NA | NA | 13,669 | 0 | 13,669 |
| 283-695 6950 COC | 9,574 | NA | NA | 9,574 | 0 | 9,574 |
| 283-695 6951 COC | 14,344 | NA | NA | 14,344 | 0 | 14,344 |
| 283-696-3660 ESG | 10,080 | NA | NA | 10,080 | 0 | 10,080 |
| 283-697-69XX | 780 | NA | NA | 780 | 0 | 780 |
| Housing Commissn | 207,105 | NA | NA | 207,105 | 0 | 207,105 |
| Community Action | 567,090 | 466,394 | 100,696 | 667,787 | 0 | 667,787 |
| HHS Bldg Direct | 604,977 | NA | NA | 604,977 | 0 | 604,977 |
| HHS Bldg Indir. | 99,536 | NA | NA | 99,536 | 0 | 99,536 |
| CC Juve AD | 472 | NA | NA | 472 | 0 | 472 |
| CC Milk Meal | 4,685 | NA | NA | 4,685 | 0 | 4,685 |
| CCF State Inst. | 351 | NA | NA | 351 | 0 | 351 |
| CCF IHC ASO | 49,211 | 33,996 | 15,215 | 64,426 | 0 | 64,426 |
| CCF IHC CP | 428,603 | 373,975 | 54,628 | 483,231 | 0 | 483,231 |
| CCF IHC YDIP | 2,697 | NA | NA | 2,697 | 0 | 2,697 |
| CCF IHC CASA | 3,430 | NA | NA | 3,430 | 0 | 3,430 |
| CCF IC ICP | 6,963 | NA | NA | 6,963 | 0 | 6,963 |
| CCF IC ICPO | 1,071 | NA | NA | 1,071 | 0 | 1,071 |
| CCF FFC FFCP | 1,303 | NA | NA | 1,303 | 0 | 1,303 |
| CCF FFC FFCPO | 2,490 | NA | NA | 2,490 | 0 | 2,490 |
| CCF FFC FFCPPRC | 2,194 | NA | NA | 2,194 | 0 | 2,194 |
| CCF JD Juve Det | 600,192 | 514,937 | 85,255 | 685,447 | 0 | 685,447 |
| CCF JD Fac Mgmt | 116,340 | 110,314 | 6,026 | 122,366 | 0 | 122,366 |
| CCF DHHS | 4,378 | 6,482 | (2,104) | 2,274 | 0 | 2,274 |
| Veteran's Millage | 128,804 | NA | NA | 128,804 | 0 | 128,804 |
| SP Comm. Correct | 49,716 | 52,962 | (3,246) | 46,470 | 0 | 46,470 |
| SP Remonum. | 1,831 | 2,667 | (836) | 995 | 0 | 995 |
| SP Ag Preservation | 3,955 | NA | NA | 3,955 | 0 | 3,955 |
| KCBA Debt Service | 3,121 | NA | NA | 3,121 | 0 | 3,121 |
| KC Constr. Fund | 234 | NA | NA | 234 | 0 | 234 |
| DPW Resource Rec | 23,509 | 21,500 | 2,009 | 25,518 | 0 | 25,518 |
| DPW Act 451 | 411 | 1,324 | (913) | (501) | 0 | (501) |
| DPW Admin & Fin | 130,425 | 108,077 | 22,348 | 152,774 | 0 | 152,774 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule B - Fixed Costs Proposed

| | | | | | | |
|---------------------------|-------------------|------------------|----------------|-------------------|----------|-------------------|
| DPW NK Landfill | 23,485 | 20,619 | 2,866 | 26,352 | 0 | 26,352 |
| DPW LTE | 2,223 | 2,847 | (624) | 1,599 | 0 | 1,599 |
| DPW SK Landfill | 100,958 | 112,853 | (11,895) | 89,063 | 0 | 89,063 |
| DPW WTE | 62,316 | 62,861 | (545) | 61,771 | 0 | 61,771 |
| DPW Mat. Recycle | 86,017 | 94,978 | (8,961) | 77,057 | 0 | 77,057 |
| DPW NK Transfer | 60,518 | 64,580 | (4,063) | 56,455 | 0 | 56,455 |
| DPW Sparta LF | 7,319 | 7,246 | 73 | 7,392 | 0 | 7,392 |
| DPW Kentwood LF | 17,304 | 22,534 | (5,230) | 12,074 | 0 | 12,074 |
| DPW Ordinance | 4,550 | 5,513 | (963) | 3,587 | 0 | 3,587 |
| DPW HHW | 18,202 | 18,971 | (769) | 17,433 | 0 | 17,433 |
| Delinquent Tax | 88,901 | NA | NA | 88,901 | 0 | 88,901 |
| Motor Pool | 2,245 | NA | NA | 2,245 | 0 | 2,245 |
| Office Equipment | 11,498 | NA | NA | 11,498 | 0 | 11,498 |
| Risk Managment | 63,191 | 73,261 | (10,070) | 53,121 | 0 | 53,121 |
| Drain Revolving | 97,054 | NA | NA | 97,054 | 0 | 97,054 |
| Lake Level Revol | 5,976 | NA | NA | 5,976 | 0 | 5,976 |
| Drain Debt Serv | 1,616 | NA | NA | 1,616 | 0 | 1,616 |
| Coronavirus Relief Fund | 144,947 | NA | NA | 144,947 | 0 | 144,947 |
| CERA Payments | 359,057 | NA | NA | 359,057 | 0 | 359,057 |
| ACSET Bldg Depr. | 92,483 | NA | NA | 92,483 | 0 | 92,483 |
| HHS Bldg Depr. | 875,980 | NA | NA | 875,980 | 0 | 875,980 |
| Non Allocated | 3,016,087 | NA | NA | 3,016,087 | 0 | 3,016,087 |
| Total Allocated | 28,521,966 | 6,290,381 | 148,259 | 28,670,225 | 0 | 28,670,225 |
| Direct Billed | 93,913 | | | | | |
| Unallocated Total | 5,392,684 | | | | | |
| Cost Adjustments | (5,522,703) | | | | | |
| Disallowed Total | 19,524 | | | | | |
| Total Expenditures | 28,505,384 | | | | | |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule C - Summary of Allocated Costs

| Department Name | Total Expenditures | Disallowed | Cost Adjustments | Unallocated | Direct Billed | Total Allocated |
|------------------------------|--------------------|------------|------------------|-------------|---------------|-----------------|
| Building Depreciation | 0 | | 4,435,937 | | 0 | |
| Equipment Depreciation | 0 | | 1,628,991 | | 0 | |
| Fiscal Services 101-191 | 2,109,935 | (19,524) | (1,817) | | 0 | |
| Administrator 101-172 | 1,889,171 | | 260,816 | | 0 | |
| Human Resources | 1,996,135 | | (243,431) | | 0 | |
| Purchasing 101-233 | 618,577 | | (53) | | 0 | |
| Treasurer 101-253 | 1,396,278 | | 0 | (935,242) | 0 | |
| Facilities Mgmt 101-265-2601 | 555,906 | | (40) | | 0 | |
| Building & Grounds | 11,622,762 | | 101,502 | (4,443,282) | (93,913) | |
| Central Services | 841,394 | | (204,212) | | 0 | |
| Fleet Services | 485,596 | 0 | (149,023) | (14,160) | 0 | |
| Information Technology | 6,989,630 | | (305,967) | | 0 | |
| I.T. Fiscal/HR/Phone System | 0 | | 0 | | 0 | |
| Commissioners | | | | | | 237,565 |
| Circuit Court | | | | | | 4,877,580 |
| Circuit Court Svcs | | | | | | 398,112 |
| District Court | | | | | | 1,200,789 |
| Law Library | | | | | | 707 |
| Probate Court | | | | | | 744,323 |
| Cir Ct Referee | | | | | | 128,076 |
| Probation CC | | | | | | 232,778 |
| F.O.C. | | | | | | 684,816 |
| F.O.C - I.T. | | | | | | 444,467 |
| Elections | | | | | | 46,225 |
| COMIT | | | | | | 256 |
| County Clerk | | | | | | 222,897 |
| Concealed Pistol | | | | | | 19,959 |
| Clerk Circuit Ct | | | | | | 599,451 |
| Equalization | | | | | | 313,814 |
| Prosecutor | | | | | | 742,306 |
| Pros Atty CRP | | | | | | 150,916 |
| Pros Atty CRP-DP | | | | | | 61,874 |
| Pros Atty IV-E | | | | | | 81,255 |
| Pros Atty CVR | | | | | | 113,837 |
| Pros Atty YSOTP | | | | | | 9 |
| Reg of Deeds | | | | | | 363,755 |
| Co-op Extension | | | | | | 93,521 |
| KCH Boiler Plant | | | | | | 26,135 |
| Drain Commissioner | | | | | | 62,354 |
| Sheriff | | | | | | 2,066,416 |
| SRO 279-301-3027 | | | | | | 116,812 |
| CP 279-301-3030 | | | | | | 12,252 |
| CP 279-301-3031 | | | | | | 12,593 |
| CP 279-301-3032 | | | | | | 12,206 |
| CP 279-301-3033 | | | | | | 12,298 |
| Traffic & Safety | | | | | | 1,298 |
| Emergency Mgmt | | | | | | 28,947 |
| Marine | | | | | | 21,898 |
| Twp Law Enf | | | | | | 336,055 |
| Twp Law Enf EP | | | | | | 111,748 |
| Twp Law Enf CS | | | | | | 11,269 |
| 2nd Road Patrol | | | | | | 29,699 |

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule C - Summary of Allocated Costs**

| Department Name | Total Expenditures | Disallowed | Cost Adjustments | Unallocated | Direct Billed | Total Allocated |
|---------------------|--------------------|------------|------------------|-------------|---------------|-----------------|
| E-911 | | | | | | 309,952 |
| Dispatch 261-325 | | | | | | 23,582 |
| Jail | | | | | | 2,015,663 |
| MDOT Road Crew | | | | | | 215 |
| RC Inmate Crew | | | | | | 9,804 |
| DPW Corr Deputies | | | | | | 4,625 |
| Health Prev Prog | | | | | | 14,102 |
| Medical Examiner | | | | | | 43,474 |
| Mental Health | | | | | | 420 |
| Human Services | | | | | | 14,467 |
| Guardianship | | | | | | 29,714 |
| ACSET | | | | | | 12,664 |
| Zoo | | | | | | 2,010 |
| Road Comm | | | | | | 1,265 |
| Fire Prevention | | | | | | 23,646 |
| Parks & Rec | | | | | | 594,917 |
| Health | | | | | | 1,534,740 |
| H-COVID | | | | | | 242,704 |
| H-Clinic South | | | | | | 28,852 |
| H-Clinic TB | | | | | | 7,661 |
| H-Animal Control | | | | | | 167,861 |
| MCDC | | | | | | 14,550 |
| Lodging Tax | | | | | | 34,037 |
| Early Childhood Mil | | | | | | 59,724 |
| Corr/Det Fac. | | | | | | 10,537 |
| Senior Millage | | | | | | 12,596 |
| ID 260-283 | | | | | | 84,739 |
| ID 260-284 | | | | | | 22,511 |
| ID 260-286 | | | | | | 8,162 |
| ROD Automation | | | | | | 165,571 |
| Zoo/Museum Millage | | | | | | 46,205 |
| Sh Narcotics Shr | | | | | | 25,065 |
| Sh Narcotics Fed | | | | | | 1,096 |
| 283-694 CDBG Admin | | | | | | 48,462 |
| 283-691 HOME | | | | | | 30,039 |
| 283-694 CDBG HR | | | | | | 19,591 |
| 283-694 CDBG LGA | | | | | | 13,669 |
| 283-695 6950 COC | | | | | | 9,574 |
| 283-695 6951 COC | | | | | | 14,344 |
| 283-696-3660 ESG | | | | | | 10,080 |
| 283-697-69XX | | | | | | 780 |
| Housing Commissn | | | | | | 207,105 |
| Community Action | | | | | | 567,090 |
| HHS Bldg Direct | | | | | | 604,977 |
| HHS Bldg Indir. | | | | | | 99,536 |
| CC Juve AD | | | | | | 472 |
| CC Milk Meal | | | | | | 4,685 |
| CCF State Inst. | | | | | | 351 |
| CCF IHC ASO | | | | | | 49,211 |
| CCF IHC CP | | | | | | 428,603 |
| CCF IHC YDIP | | | | | | 2,697 |
| CCF IHC CASA | | | | | | 3,430 |
| CCF IC ICP | | | | | | 6,963 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule C - Summary of Allocated Costs

| Department Name | Total Expenditures | Disallowed | Cost Adjustments | Unallocated | Direct Billed | Total Allocated |
|-------------------------|--------------------|-----------------|------------------|--------------------|-----------------|-------------------|
| CCF IC ICPO | | | | | | 1,071 |
| CCF FFC FFCP | | | | | | 1,303 |
| CCF FFC FFCPO | | | | | | 2,490 |
| CCF FFC FFCPPRC | | | | | | 2,194 |
| CCF JD Juve Det | | | | | | 600,192 |
| CCF JD Fac Mgmt | | | | | | 116,340 |
| CCF DHHS | | | | | | 4,378 |
| Veteran's Millage | | | | | | 128,804 |
| SP Comm. Correct | | | | | | 49,716 |
| SP Remonum. | | | | | | 1,831 |
| SP Ag Preservation | | | | | | 3,955 |
| KCBA Debt Service | | | | | | 3,121 |
| KC Constr. Fund | | | | | | 234 |
| DPW Resource Rec | | | | | | 23,509 |
| DPW Act 451 | | | | | | 411 |
| DPW Admin & Fin | | | | | | 130,425 |
| DPW NK Landfill | | | | | | 23,485 |
| DPW LTE | | | | | | 2,223 |
| DPW SK Landfill | | | | | | 100,958 |
| DPW WTE | | | | | | 62,316 |
| DPW Mat. Recycle | | | | | | 86,017 |
| DPW NK Transfer | | | | | | 60,518 |
| DPW Sparta LF | | | | | | 7,319 |
| DPW Kentwood LF | | | | | | 17,304 |
| DPW Ordinance | | | | | | 4,550 |
| DPW HHW | | | | | | 18,202 |
| Deliquent Tax | | | | | | 88,901 |
| Motor Pool | | | | | | 2,245 |
| Office Equipment | | | | | | 11,498 |
| Risk Managment | | | | | | 63,191 |
| Drain Revolving | | | | | | 97,054 |
| Lake Level Revol | | | | | | 5,976 |
| Drain Debt Serv | | | | | | 1,616 |
| Coronavirus Relief Fund | | | | | | 144,947 |
| CERA Payments | | | | | | 359,057 |
| ACSET Bldg Depr. | | | | | | 92,483 |
| HHS Bldg Depr. | | | | | | 875,980 |
| Non Allocated | | | | | | 3,016,087 |
| Totals | 28,505,384 | (19,524) | 5,522,703 | (5,392,684) | (93,913) | 28,521,966 |

Deviation: 0

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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, 2021
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 |
| 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, 2021
Schedule .1 - Nature and Extent of Services
For Department Building Depreciation**

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

| <u>Building</u> | <u>Capital Amount</u> | <u>Depreciation</u> |
|------------------------------|------------------------------|----------------------------|
| Administration Building | \$9,457,869 | \$138,570 |
| Facilities Management | 69,500 | 1,390 |
| Information Tech Building | 1,169,878 | 5,868 |
| Health Building | 6,964,280 | 122,013 |
| Fleet Services | 1,117,350 | 19,614 |
| MSU Extension | 1,167,695 | 18,378 |
| Courthouse | 63,053,759 | 1,306,726 |
| Courthouse Interest | | 1,148,158 |
| 82 Ionia | 7,463,906 | 146,757 |
| 82 Ionia Interest | | 53,366 |
| Human Services Complex (HSC) | 22,411,171 | 497,257 |
| HSC Interest | | 614,411 |
| Fuller Campus | 1,615,281 | 43,399 |
| Fuller Campus Interest | | 35,013 |
| 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 | | 101,236 |
| Total | | \$4,435,937 |

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, 2021
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, 2021
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. | 4,435,937 | | | |
| Total Departmental Cost Adjustments: | 4,435,937 | | | 4,435,937 |
| Total To Be Allocated: | 4,435,937 | | | 4,435,937 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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. | 4,435,937 | 0 | 138,570 | 5,868 | 122,013 |
| Functional Cost | 4,435,937 | 0 | 138,570 | 5,868 | 122,013 |
| Allocation Step 1 | | | | | |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 4,435,937 | 0 | 138,570 | 5,868 | 122,013 |
| Allocation Step 2 | | | | | |
| 2nd Allocation | 0 | 0 | 0 | 0 | 0 |
| Total For Building Depreciation | | | | | |
| Schedule .3 Total | 4,435,937 | 0 | 138,570 | 5,868 | 122,013 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 2,454,884 | 1,390 | 18,378 | 200,123 |
| Functional Cost | 19,614 | 2,454,884 | 1,390 | 18,378 | 200,123 |
| Allocation Step 1 | | | | | |
| Reallocate Admin Costs | 0 | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 19,614 | 2,454,884 | 1,390 | 18,378 | 200,123 |
| Allocation Step 2 | | | | | |
| 2nd Allocation | 0 | 0 | 0 | 0 | 0 |
| Total For Building Depreciation | | | | | |
| Schedule .3 Total | 19,614 | 2,454,884 | 1,390 | 18,378 | 200,123 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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. | 1,111,667 | 78,411 | 33,749 | 6,384 | 1,785 |
| Functional Cost | 1,111,667 | 78,411 | 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 | 1,111,667 | 78,411 | 33,749 | 6,384 | 1,785 |
| Allocation Step 2 | | | | | |
| 2nd Allocation | 0 | 0 | 0 | 0 | 0 |
| Total For Building Depreciation | | | | | |
| Schedule .3 Total | 1,111,667 | 78,411 | 33,749 | 6,384 | 1,785 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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. | 243,101 |
| Functional Cost | 243,101 |
| Allocation Step 1 | |
| Reallocate Admin Costs | 0 |
| Unallocated Costs | 0 |
| 1st Allocation | 243,101 |
| Allocation Step 2 | |
| 2nd Allocation | 0 |
| Total For Building Depreciation | |
| Schedule .3 Total | 243,101 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Co Admin Bldg

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

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Info Tech Bldg

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

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 122,013 | | 122,013 | | 122,013 |
| Schedule .4 Total for Health Building | 78,184 | 100.000000 | 122,013 | | 122,013 | 0 | 122,013 |

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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, 2021
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 | 1,224,102 | | 1,224,102 | | 1,224,102 |
| Circuit Court Svcs | 5,515 | 2.655720 | 65,195 | | 65,195 | | 65,195 |
| Probate Court | 14,535 | 6.999254 | 171,824 | | 171,824 | | 171,824 |
| Probation CC | 512 | 0.246551 | 6,053 | | 6,053 | | 6,053 |
| F.O.C. | 974 | 0.469025 | 11,514 | | 11,514 | | 11,514 |
| Clerk Circuit Ct | 8,023 | 3.863434 | 94,843 | | 94,843 | | 94,843 |
| Prosecutor | 5,826 | 2.805480 | 68,871 | | 68,871 | | 68,871 |
| SP Comm. Correct | 368 | 0.177208 | 4,350 | | 4,350 | | 4,350 |
| Non Allocated | 68,362 | 32.919365 | 808,132 | | 808,132 | | 808,132 |
| Schedule .4 Total for Courthouse | 207,665 | 100.000000 | 2,454,884 | | 2,454,884 | 0 | 2,454,884 |

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

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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, 2021
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, 2021
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 | 32,945 | | 32,945 | | 32,945 |
| F.O.C. | 23,703 | 22.562038 | 45,152 | | 45,152 | | 45,152 |
| Prosecutor | 11,760 | 11.193923 | 22,402 | | 22,402 | | 22,402 |
| Pros Atty CRP | 5,556 | 5.288558 | 10,584 | | 10,584 | | 10,584 |
| Pros Atty IV-E | 2,306 | 2.194999 | 4,393 | | 4,393 | | 4,393 |
| Pros Atty CVR | 2,658 | 2.530055 | 5,063 | | 5,063 | | 5,063 |
| Non Allocated | 41,779 | 39.767935 | 79,585 | | 79,585 | | 79,585 |
| Schedule .4 Total for 82 Ionia | 105,057 | 100.000000 | 200,123 | | 200,123 | 0 | 200,123 |

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 40,350 | | 40,350 | | 40,350 |
| 283-694 CDBG Admin | 296 | 0.216219 | 2,404 | | 2,404 | | 2,404 |
| 283-691 HOME | 116 | 0.084735 | 942 | | 942 | | 942 |
| 283-694 CDBG HR | 205 | 0.149747 | 1,665 | | 1,665 | | 1,665 |
| 283-694 CDBG LGA | 71 | 0.051863 | 577 | | 577 | | 577 |
| 283-695 6950 COC | 12 | 0.008766 | 97 | | 97 | | 97 |
| 283-695 6951 COC | 11 | 0.008035 | 89 | | 89 | | 89 |
| 283-696-3660 ESG | 23 | 0.016801 | 187 | | 187 | | 187 |
| Housing Commissn | 1,682 | 1.228652 | 13,659 | | 13,659 | | 13,659 |
| Community Action | 10,250 | 7.487326 | 83,234 | | 83,234 | | 83,234 |
| ACSET Bldg Depr. | 11,389 | 8.319333 | 92,483 | | 92,483 | | 92,483 |
| HHS Bldg Depr. | 107,874 | 78.798813 | 875,980 | | 875,980 | | 875,980 |
| Schedule .4 Total for HSC Building | 136,898 | 100.000000 | 1,111,667 | | 1,111,667 | 0 | 1,111,667 |

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 946 | | 946 | | 946 |
| Co-op Extension | 11,029 | 1.136768 | 891 | | 891 | | 891 |
| KCH Boiler Plant | 14,725 | 1.517717 | 1,190 | | 1,190 | | 1,190 |
| Sheriff | 88,197 | 9.090534 | 7,128 | | 7,128 | | 7,128 |
| Jail | 480,537 | 49.529328 | 38,836 | | 38,836 | | 38,836 |
| Health | 78,184 | 8.058486 | 6,319 | | 6,319 | | 6,319 |
| H-Clinic TB | 1,880 | 0.193773 | 152 | | 152 | | 152 |
| H-Animal Control | 23,000 | 2.370628 | 1,859 | | 1,859 | | 1,859 |
| Veteran's Millage | 5,292 | 0.545451 | 428 | | 428 | | 428 |
| Non Allocated | 255,663 | 26.351387 | 20,662 | | 20,662 | | 20,662 |
| Schedule .4 Total for Fuller Campus | 970,207 | 100.000000 | 78,411 | | 78,411 | 0 | 78,411 |

Allocation Basis: Assigned square footage by location

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - South Clinic

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

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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, 2021
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, 2021
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 | 242,370 | | 242,370 | | 242,370 |
| ID 260-284 | 120 | 0.300737 | 731 | | 731 | | 731 |
| Schedule .4 Total for District Court | 39,902 | 100.000000 | 243,101 | | 243,101 | 0 | 243,101 |

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .5 - Allocation Summary
For Department Building Depreciation**

| Receiving Department | Total | Co Admin Bldg | Info Tech Bldg | Health Building | Fleet Services |
|------------------------------|-----------|---------------|----------------|-----------------|----------------|
| Fiscal Services 101-191 | 15,671 | 15,671 | 0 | 0 | 0 |
| Administrator 101-172 | 19,830 | 19,830 | 0 | 0 | 0 |
| Human Resources | 14,628 | 14,628 | 0 | 0 | 0 |
| Purchasing 101-233 | 4,482 | 4,482 | 0 | 0 | 0 |
| Treasurer 101-253 | 11,730 | 11,730 | 0 | 0 | 0 |
| Facilities Mgmt 101-265-2601 | 6,700 | 5,310 | 0 | 0 | 0 |
| Central Services | 13,422 | 13,422 | 0 | 0 | 0 |
| Fleet Services | 20,560 | 0 | 0 | 0 | 19,614 |
| Information Technology | 8,720 | 2,852 | 5,868 | 0 | 0 |
| Commissioners | 11,516 | 11,516 | 0 | 0 | 0 |
| Circuit Court | 1,224,102 | 0 | 0 | 0 | 0 |
| Circuit Court Svcs | 65,195 | 0 | 0 | 0 | 0 |
| District Court | 242,370 | 0 | 0 | 0 | 0 |
| Probate Court | 171,824 | 0 | 0 | 0 | 0 |
| Probation CC | 38,998 | 0 | 0 | 0 | 0 |
| F.O.C. | 56,666 | 0 | 0 | 0 | 0 |
| County Clerk | 12,270 | 12,270 | 0 | 0 | 0 |
| Clerk Circuit Ct | 94,843 | 0 | 0 | 0 | 0 |
| Equalization | 14,546 | 14,546 | 0 | 0 | 0 |
| Prosecutor | 91,273 | 0 | 0 | 0 | 0 |
| Pros Atty CRP | 10,584 | 0 | 0 | 0 | 0 |
| Pros Atty IV-E | 4,393 | 0 | 0 | 0 | 0 |
| Pros Atty CVR | 5,063 | 0 | 0 | 0 | 0 |
| Reg of Deeds | 9,267 | 9,267 | 0 | 0 | 0 |
| Co-op Extension | 19,269 | 0 | 0 | 0 | 0 |
| KCH Boiler Plant | 1,190 | 0 | 0 | 0 | 0 |
| Sheriff | 7,128 | 0 | 0 | 0 | 0 |
| Jail | 38,836 | 0 | 0 | 0 | 0 |
| Health | 168,682 | 0 | 0 | 122,013 | 0 |
| H-Clinic South | 22,435 | 0 | 0 | 0 | 0 |
| H-Clinic TB | 6,536 | 0 | 0 | 0 | 0 |
| H-Animal Control | 1,859 | 0 | 0 | 0 | 0 |
| MCDC | 11,314 | 0 | 0 | 0 | 0 |
| ID 260-284 | 731 | 0 | 0 | 0 | 0 |
| 283-694 CDBG Admin | 2,404 | 0 | 0 | 0 | 0 |
| 283-691 HOME | 942 | 0 | 0 | 0 | 0 |
| 283-694 CDBG HR | 1,665 | 0 | 0 | 0 | 0 |
| 283-694 CDBG LGA | 577 | 0 | 0 | 0 | 0 |
| 283-695 6950 COC | 97 | 0 | 0 | 0 | 0 |
| 283-695 6951 COC | 89 | 0 | 0 | 0 | 0 |
| 283-696-3660 ESG | 187 | 0 | 0 | 0 | 0 |
| Housing Commissn | 13,659 | 0 | 0 | 0 | 0 |
| Community Action | 83,234 | 0 | 0 | 0 | 0 |
| Veteran's Millage | 2,213 | 0 | 0 | 0 | 0 |
| SP Comm. Correct | 4,350 | 0 | 0 | 0 | 0 |
| Risk Managment | 3,046 | 3,046 | 0 | 0 | 0 |
| ACSET Bldg Depr. | 92,483 | 0 | 0 | 0 | 0 |
| HHS Bldg Depr. | 875,980 | 0 | 0 | 0 | 0 |
| Non Allocated | 908,379 | 0 | 0 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .5 - Allocation Summary
For Department Building Depreciation

| Receiving Department | Total | Co Admin Bldg | Info Tech Bldg | Health Building | Fleet Services |
|----------------------|-----------|---------------|----------------|-----------------|----------------|
| Total | 4,435,937 | 138,570 | 5,868 | 122,013 | 19,614 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 1,224,102 | 0 | 0 | 0 | 0 |
| Circuit Court Svcs | 65,195 | 0 | 0 | 0 | 0 |
| District Court | 0 | 0 | 0 | 0 | 0 |
| Probate Court | 171,824 | 0 | 0 | 0 | 0 |
| Probation CC | 6,053 | 0 | 0 | 32,945 | 0 |
| F.O.C. | 11,514 | 0 | 0 | 45,152 | 0 |
| County Clerk | 0 | 0 | 0 | 0 | 0 |
| Clerk Circuit Ct | 94,843 | 0 | 0 | 0 | 0 |
| Equalization | 0 | 0 | 0 | 0 | 0 |
| Prosecutor | 68,871 | 0 | 0 | 22,402 | 0 |
| Pros Atty CRP | 0 | 0 | 0 | 10,584 | 0 |
| Pros Atty IV-E | 0 | 0 | 0 | 4,393 | 0 |
| Pros Atty CVR | 0 | 0 | 0 | 5,063 | 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 | 40,350 |
| H-Clinic South | 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 | 2,404 |
| 283-691 HOME | 0 | 0 | 0 | 0 | 942 |
| 283-694 CDBG HR | 0 | 0 | 0 | 0 | 1,665 |
| 283-694 CDBG LGA | 0 | 0 | 0 | 0 | 577 |
| 283-695 6950 COC | 0 | 0 | 0 | 0 | 97 |
| 283-695 6951 COC | 0 | 0 | 0 | 0 | 89 |
| 283-696-3660 ESG | 0 | 0 | 0 | 0 | 187 |
| Housing Commissn | 0 | 0 | 0 | 0 | 13,659 |
| Community Action | 0 | 0 | 0 | 0 | 83,234 |
| Veteran's Millage | 0 | 0 | 0 | 0 | 0 |
| SP Comm. Correct | 4,350 | 0 | 0 | 0 | 0 |
| Risk Managment | 0 | 0 | 0 | 0 | 0 |
| ACSET Bldg Depr. | 0 | 0 | 0 | 0 | 92,483 |
| HHS Bldg Depr. | 0 | 0 | 0 | 0 | 875,980 |
| Non Allocated | 808,132 | 0 | 0 | 79,585 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .5 - Allocation Summary
For Department Building Depreciation

| Receiving Department | Courthouse | Facilities Mgmt | MSU Extension | 82 Ionia | HSC Building |
|----------------------|------------|-----------------|---------------|----------|--------------|
| Total | 2,454,884 | 1,390 | 18,378 | 200,123 | 1,111,667 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 946 | 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 | 242,370 |
| 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 | 891 | 0 | 0 | 0 | 0 |
| KCH Boiler Plant | 1,190 | 0 | 0 | 0 | 0 |
| Sheriff | 7,128 | 0 | 0 | 0 | 0 |
| Jail | 38,836 | 0 | 0 | 0 | 0 |
| Health | 6,319 | 0 | 0 | 0 | 0 |
| H-Clinic South | 0 | 22,435 | 0 | 0 | 0 |
| H-Clinic TB | 152 | 0 | 6,384 | 0 | 0 |
| H-Animal Control | 1,859 | 0 | 0 | 0 | 0 |
| MCDC | 0 | 11,314 | 0 | 0 | 0 |
| ID 260-284 | 0 | 0 | 0 | 0 | 731 |
| 283-694 CDBG Admin | 0 | 0 | 0 | 0 | 0 |
| 283-691 HOME | 0 | 0 | 0 | 0 | 0 |
| 283-694 CDBG HR | 0 | 0 | 0 | 0 | 0 |
| 283-694 CDBG LGA | 0 | 0 | 0 | 0 | 0 |
| 283-695 6950 COC | 0 | 0 | 0 | 0 | 0 |
| 283-695 6951 COC | 0 | 0 | 0 | 0 | 0 |
| 283-696-3660 ESG | 0 | 0 | 0 | 0 | 0 |
| Housing Commissn | 0 | 0 | 0 | 0 | 0 |
| Community Action | 0 | 0 | 0 | 0 | 0 |
| Veteran's Millage | 428 | 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 | 20,662 | 0 | 0 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .5 - Allocation Summary
For Department Building Depreciation**

| Receiving Department | Fuller Campus | South Clinic | Health Annex | Veterans | District Court |
|----------------------|---------------|--------------|--------------|----------|----------------|
| Total | 78,411 | 33,749 | 6,384 | 1,785 | 243,101 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 2021, there were \$2,333 of expendable improvements paid from Fund 445 related to the Information Technology 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, 2021
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 | 1,626,658 | | | |
| Expendable Equipmnt | <u>2,333</u> | | | |
| Total Departmental Cost Adjustments: | <u>1,628,991</u> | | | 1,628,991 |
| Total To Be Allocated: | <u>1,628,991</u> | | | <u>1,628,991</u> |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 1,626,658 | 0 | 1,626,658 | 0 |
| Expendable Equipmnt | 2,333 | 0 | 0 | 2,333 |
| Functional Cost | 1,628,991 | 0 | 1,626,658 | 2,333 |
| Allocation Step 1 | | | | |
| Reallocate Admin Costs | | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 1,628,991 | 0 | 1,626,658 | 2,333 |
| Allocation Step 2 | | | | |
| 2nd Allocation | 0 | 0 | 0 | 0 |
| Total For Equipment Depreciation | | | | |
| Schedule .3 Total | 1,628,991 | 0 | 1,626,658 | 2,333 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .4 - Detail Activity Allocations
For Department Equipment Depreciation

Activity - Equipment Depr

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| Treasurer 101-253 | 2,067 | 0.127070 | 2,067 | | 2,067 | | 2,067 |
| Facilities Mgmt 101-265-2601 | 9,585 | 0.589245 | 9,585 | | 9,585 | | 9,585 |
| Building & Grounds | 94,746 | 5.824580 | 94,746 | | 94,746 | | 94,746 |
| Central Services | 1,907 | 0.117234 | 1,907 | | 1,907 | | 1,907 |
| Fleet Services | 78,479 | 4.824554 | 78,479 | | 78,479 | | 78,479 |
| Information Technology | 1,439,874 | 88.517317 | 1,439,874 | | 1,439,874 | | 1,439,874 |
| Schedule .4 Total for Equipment Depr | 1,626,658 | 100.000000 | 1,626,658 | | 1,626,658 | 0 | 1,626,658 |

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, 2021
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 |
|-------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| Information Technology | 2,333.00 | 100.000000 | 2,333 | | 2,333 | | 2,333 |
| Schedule .4 Total for Expendable Eq | 2,333.00 | 100.000000 | 2,333 | | 2,333 | 0 | 2,333 |

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, 2021
Schedule .5 - Allocation Summary
For Department Equipment Depreciation

| Receiving Department | Total | Equipment Depr | Expendable Eq |
|------------------------------|------------------|------------------|---------------|
| Treasurer 101-253 | 2,067 | 2,067 | 0 |
| Facilities Mgmt 101-265-2601 | 9,585 | 9,585 | 0 |
| Building & Grounds | 94,746 | 94,746 | 0 |
| Central Services | 1,907 | 1,907 | 0 |
| Fleet Services | 78,479 | 78,479 | 0 |
| Information Technology | 1,442,207 | 1,439,874 | 2,333 |
| Direct Bill | 0 | 0 | 0 |
| Total | 1,628,991 | 1,626,658 | 2,333 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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, 2021
Schedule .2 - Costs To Be Allocated
For Department Fiscal Services 101-191

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|------------------|----------------|----------------|------------------|
| Expenditures Per Financial Statement: | 2,109,935 | | | 2,109,935 |
| Deductions: | | | | |
| Financial Fees | -19,524 | | | |
| Total Deductions: | <u>-19,524</u> | | | -19,524 |
| Cost Adjustments: | | | | |
| Reimbursement | -1,817 | | | |
| Total Departmental Cost Adjustments: | <u>-1,817</u> | | | -1,817 |
| Inbound Costs: | | | | |
| Building Depreciation | 15,671 | | 15,671 | |
| Fiscal Services 101-191 | | 9,242 | 9,242 | |
| Administrator 101-172 | | 20,143 | 20,143 | |
| Human Resources | | 17,521 | 17,521 | |
| Purchasing 101-233 | | 1,364 | 1,364 | |
| Treasurer 101-253 | | 2,596 | 2,596 | |
| Building & Grounds | | 89,202 | 89,202 | |
| Central Services | | 8,205 | 8,205 | |
| Fleet Services | | 84 | 84 | |
| Information Technology | | 100,503 | 100,503 | |
| I.T. Fiscal/HR/Phone System | | 12,088 | 12,088 | |
| Total Allocated Additions: | <u>15,671</u> | <u>260,949</u> | <u>276,620</u> | 276,620 |
| Total To Be Allocated: | <u>2,104,265</u> | <u>260,949</u> | | <u>2,365,214</u> |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .3 - Costs Allocated By Activity
For Department Fiscal Services 101-191

| | Total | G&A | Accounting | Payroll | Budgeting |
|--|-----------|---------|------------|---------|-----------|
| Wages & Benefits | | | | | |
| SALARIES & WAGES | 1,364,492 | 2,986 | 736,877 | 247,863 | 291,590 |
| FRINGE BENEFITS | 546,094 | 1,201 | 294,892 | 99,225 | 116,700 |
| Other Expense & Cost | | | | | |
| Postage | 13,905 | 31 | 7,508 | 2,527 | 2,971 |
| Office Supplies | 3,476 | 8 | 1,876 | 632 | 743 |
| Contract Services | 16,300 | 36 | 8,802 | 2,962 | 3,483 |
| Operating Expenses | 16,781 | 37 | 9,062 | 3,049 | 3,586 |
| Insurance | 8,976 | 20 | 4,847 | 1,631 | 1,918 |
| Maint Software | 5,069 | 11 | 2,738 | 921 | 1,083 |
| Expendable Equip | 318 | 1 | 171 | 58 | 68 |
| *Financial Fees | 19,524 | 0 | 0 | 0 | 0 |
| Audit Adjustment | 0 | 0 | 0 | 0 | 0 |
| Annual Audit | 115,000 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 2,109,935 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | (19,524) | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| Reimbursement | (1,817) | (1,152) | 0 | (665) | 0 |
| Functional Cost | | | | | |
| Functional Cost | 2,088,594 | 3,179 | 1,066,773 | 358,203 | 422,142 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 15,671 | 34 | 8,462 | 2,847 | 3,349 |
| Reallocate Admin Costs | | (3,213) | 1,645 | 552 | 651 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 2,104,265 | 0 | 1,076,880 | 361,603 | 426,142 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 260,949 | 574 | 140,914 | 47,414 | 55,764 |
| Reallocate Admin Costs | | (574) | 294 | 99 | 116 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 260,949 | 0 | 141,207 | 47,513 | 55,881 |
| Total For Fiscal Services 101-191 | | | | | |
| Schedule .3 Total | 2,365,214 | 0 | 1,218,087 | 409,116 | 482,022 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .3 - Costs Allocated By Activity
For Department Fiscal Services 101-191

| | Division Admin | Audit Services |
|--|----------------|----------------|
| <hr/> | | |
| Wages & Benefits | | |
| SALARIES & WAGES | 85,176 | 0 |
| FRINGE BENEFITS | 34,076 | 0 |
| <hr/> | | |
| Other Expense & Cost | | |
| Postage | 868 | 0 |
| Office Supplies | 217 | 0 |
| Contract Services | 1,017 | 0 |
| Operating Expenses | 1,047 | 0 |
| Insurance | 560 | 0 |
| Maint Software | 316 | 0 |
| Expendable Equip | 20 | 0 |
| *Financial Fees | 0 | 0 |
| Audit Adjustment | 0 | 0 |
| Annual Audit | 0 | 115,000 |
| <hr/> | | |
| Departmental Total | | |
| Expenditures Per Financial Statement | | |
| <hr/> | | |
| Deductions | | |
| *Total Disallowed Costs | 0 | 0 |
| <hr/> | | |
| Cost Adjustments | | |
| Reimbursement | 0 | 0 |
| <hr/> | | |
| Functional Cost | 123,297 | 115,000 |
| <hr/> | | |
| Allocation Step 1 | | |
| Inbound - All Others | 978 | 0 |
| Reallocate Admin Costs | 190 | 176 |
| Unallocated Costs | 0 | 0 |
| 1st Allocation | 124,465 | 115,176 |
| <hr/> | | |
| Allocation Step 2 | | |
| Inbound - All Others | 16,283 | 0 |
| Reallocate Admin Costs | 34 | 31 |
| Unallocated Costs | 0 | 0 |
| 2nd Allocation | 16,317 | 31 |
| <hr/> | | |
| Total For Fiscal Services 101-191 | | |
| Schedule .3 Total | 140,782 | 115,207 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services 101-191

Activity - Accounting

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| Fiscal Services 101-191 | 1,220 | 0.279247 | 3,007 | | 3,007 | | 3,007 |
| Administrator 101-172 | 1,551 | 0.355010 | 3,823 | | 3,823 | 503 | 4,326 |
| Human Resources | 1,463 | 0.334868 | 3,606 | | 3,606 | 474 | 4,080 |
| Purchasing 101-233 | 808 | 0.184944 | 1,992 | | 1,992 | 262 | 2,253 |
| Treasurer 101-253 | 1,422 | 0.325483 | 3,505 | | 3,505 | 461 | 3,966 |
| Facilities Mgmt 101-265-2601 | 1,415 | 0.323881 | 3,488 | | 3,488 | 459 | 3,946 |
| Building & Grounds | 10,817 | 2.475915 | 26,663 | | 26,663 | 3,506 | 30,169 |
| Central Services | 1,591 | 0.364166 | 3,922 | | 3,922 | 516 | 4,437 |
| Fleet Services | 2,556 | 0.585046 | 6,300 | | 6,300 | 828 | 7,129 |
| Information Technology | 7,117 | 1.629018 | 17,543 | | 17,543 | 2,307 | 19,849 |
| Commissioners | 1,130 | 0.258647 | 2,785 | | 2,785 | 366 | 3,152 |
| Circuit Court | 36,522 | 8.359560 | 90,022 | | 90,022 | 11,837 | 101,860 |
| Circuit Court Svcs | 1,313 | 0.300534 | 3,236 | | 3,236 | 426 | 3,662 |
| District Court | 2,054 | 0.470142 | 5,063 | | 5,063 | 666 | 5,729 |
| Law Library | 62 | 0.014191 | 153 | | 153 | 20 | 173 |
| Probate Court | 3,348 | 0.766327 | 8,252 | | 8,252 | 1,085 | 9,338 |
| Cir Ct Referee | 980 | 0.224313 | 2,416 | | 2,416 | 318 | 2,733 |
| Probation CC | 218 | 0.049898 | 537 | | 537 | 71 | 608 |
| F.O.C. | 3,815 | 0.873220 | 9,404 | | 9,404 | 1,237 | 10,640 |
| Elections | 731 | 0.167319 | 1,802 | | 1,802 | 237 | 2,039 |
| COMIT | 9 | 0.002060 | 22 | | 22 | 3 | 25 |
| County Clerk | 1,278 | 0.292523 | 3,150 | | 3,150 | 414 | 3,564 |
| Concealed Pistol | 643 | 0.147177 | 1,585 | | 1,585 | 208 | 1,793 |
| Clerk Circuit Ct | 1,581 | 0.361877 | 3,897 | | 3,897 | 512 | 4,409 |
| Equalization | 1,396 | 0.319532 | 3,441 | | 3,441 | 452 | 3,893 |
| Prosecutor | 6,398 | 1.464445 | 15,770 | | 15,770 | 2,074 | 17,844 |
| Pros Atty CRP | 2,047 | 0.468540 | 5,046 | | 5,046 | 663 | 5,709 |
| Pros Atty IV-E | 853 | 0.195244 | 2,103 | | 2,103 | 276 | 2,379 |
| Pros Atty CVR | 1,124 | 0.257274 | 2,771 | | 2,771 | 364 | 3,135 |
| Pros Atty YSOTP | 2 | 0.000458 | 5 | | 5 | 1 | 6 |
| Reg of Deeds | 1,195 | 0.273525 | 2,946 | | 2,946 | 387 | 3,333 |
| Co-op Extension | 693 | 0.158622 | 1,708 | | 1,708 | 225 | 1,933 |
| KCH Boiler Plant | 976 | 0.223398 | 2,406 | | 2,406 | 316 | 2,722 |
| Drain Commissioner | 1,203 | 0.275356 | 2,965 | | 2,965 | 390 | 3,355 |
| Sheriff | 10,982 | 2.513682 | 27,069 | | 27,069 | 3,559 | 30,629 |
| SRO 279-301-3027 | 1,154 | 0.264140 | 2,844 | | 2,844 | 374 | 3,218 |
| CP 279-301-3030 | 483 | 0.110554 | 1,191 | | 1,191 | 157 | 1,347 |
| CP 279-301-3031 | 494 | 0.113072 | 1,218 | | 1,218 | 160 | 1,378 |
| CP 279-301-3032 | 530 | 0.121312 | 1,306 | | 1,306 | 172 | 1,478 |
| CP 279-301-3033 | 501 | 0.114674 | 1,235 | | 1,235 | 162 | 1,397 |
| Traffic & Safety | 34 | 0.007782 | 84 | | 84 | 11 | 95 |
| Emergency Mgmt | 1,097 | 0.251094 | 2,704 | | 2,704 | 356 | 3,060 |
| Marine | 692 | 0.158393 | 1,706 | | 1,706 | 224 | 1,930 |
| Twp Law Enf | 1,507 | 0.344939 | 3,715 | | 3,715 | 488 | 4,203 |
| Twp Law Enf EP | 990 | 0.226602 | 2,440 | | 2,440 | 321 | 2,761 |
| Twp Law Enf CS | 564 | 0.129095 | 1,390 | | 1,390 | 183 | 1,573 |
| 2nd Road Patrol | 884 | 0.202340 | 2,179 | | 2,179 | 287 | 2,465 |
| E-911 | 2,107 | 0.482274 | 5,194 | | 5,194 | 683 | 5,876 |
| Dispatch 261-325 | 159 | 0.036394 | 392 | | 392 | 51 | 443 |
| Jail | 10,378 | 2.375432 | 25,581 | | 25,581 | 3,364 | 28,944 |
| MDOT Road Crew | 14 | 0.003204 | 35 | | 35 | 4 | 39 |
| RC Inmate Crew | 420 | 0.096134 | 1,035 | | 1,035 | 136 | 1,171 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 330 | 0.075534 | 813 | | 813 | 107 | 920 |
| Health Prev Prog | 148 | 0.033876 | 365 | | 365 | 48 | 413 |
| Medical Examiner | 1,010 | 0.231180 | 2,490 | | 2,490 | 327 | 2,817 |
| Mental Health | 32 | 0.007325 | 79 | | 79 | 10 | 89 |
| Human Services | 684 | 0.156562 | 1,686 | | 1,686 | 222 | 1,908 |
| Guardianship | 4,105 | 0.939598 | 10,118 | | 10,118 | 1,330 | 11,449 |
| Zoo | 15 | 0.003433 | 37 | | 37 | 5 | 42 |
| Fire Prevention | 371 | 0.084919 | 914 | | 914 | 120 | 1,035 |
| Parks & Rec | 25,035 | 5.730288 | 61,708 | | 61,708 | 8,114 | 69,823 |
| Health | 67,303 | 15.405053 | 165,894 | | 165,894 | 21,818 | 187,712 |
| H-COVID | 7,240 | 1.657172 | 17,846 | | 17,846 | 2,347 | 20,192 |
| H-Animal Control | 3,261 | 0.746414 | 8,038 | | 8,038 | 1,057 | 9,095 |
| Lodging Tax | 602 | 0.137792 | 1,484 | | 1,484 | 195 | 1,679 |
| Early Childhood Mil | 434 | 0.099339 | 1,070 | | 1,070 | 141 | 1,210 |
| Corr/Det Fac. | 142 | 0.032503 | 350 | | 350 | 46 | 396 |
| Senior Millage | 462 | 0.105748 | 1,139 | | 1,139 | 150 | 1,288 |
| ID 260-283 | 5,796 | 1.326653 | 14,286 | | 14,286 | 1,879 | 16,165 |
| ID 260-284 | 1,034 | 0.236673 | 2,549 | | 2,549 | 335 | 2,884 |
| ID 260-286 | 628 | 0.143744 | 1,548 | | 1,548 | 204 | 1,751 |
| ROD Automation | 1,258 | 0.287945 | 3,101 | | 3,101 | 408 | 3,509 |
| Zoo/Museum Millage | 327 | 0.074847 | 806 | | 806 | 106 | 912 |
| Sh Narcotics Shr | 874 | 0.200051 | 2,154 | | 2,154 | 283 | 2,438 |
| Sh Narcotics Fed | 146 | 0.033418 | 360 | | 360 | 47 | 407 |
| 283-694 CDBG Admin | 1,500 | 0.343337 | 3,697 | | 3,697 | 486 | 4,184 |
| 283-691 HOME | 859 | 0.196617 | 2,117 | | 2,117 | 278 | 2,396 |
| 283-694 CDBG HR | 809 | 0.185173 | 1,994 | | 1,994 | 262 | 2,256 |
| 283-694 CDBG LGA | 669 | 0.153128 | 1,649 | | 1,649 | 217 | 1,866 |
| 283-695 6950 COC | 507 | 0.116048 | 1,250 | | 1,250 | 164 | 1,414 |
| 283-695 6951 COC | 505 | 0.115590 | 1,245 | | 1,245 | 164 | 1,408 |
| 283-696-3660 ESG | 615 | 0.140768 | 1,516 | | 1,516 | 199 | 1,715 |
| 283-697-69XX | 19 | 0.004349 | 47 | | 47 | 6 | 53 |
| Housing Commissn | 23,766 | 5.439826 | 58,580 | | 58,580 | 7,703 | 66,283 |
| Community Action | 24,068 | 5.508951 | 59,325 | | 59,325 | 7,801 | 67,126 |
| CC Juve AD | 43 | 0.009842 | 106 | | 106 | 14 | 120 |
| CC Milk Meal | 522 | 0.119481 | 1,287 | | 1,287 | 169 | 1,456 |
| CCF State Inst. | 27 | 0.006180 | 67 | | 67 | 9 | 75 |
| CCF IHC ASO | 626 | 0.143286 | 1,543 | | 1,543 | 203 | 1,746 |
| CCF IHC CP | 4,517 | 1.033901 | 11,134 | | 11,134 | 1,464 | 12,598 |
| CCF IHC YDIP | 77 | 0.017625 | 190 | | 190 | 25 | 215 |
| CCF IHC CASA | 77 | 0.017625 | 190 | | 190 | 25 | 215 |
| CCF IC ICP | 979 | 0.224084 | 2,413 | | 2,413 | 317 | 2,730 |
| CCF IC ICPO | 141 | 0.032274 | 348 | | 348 | 46 | 393 |
| CCF FFC FFCP | 183 | 0.041887 | 451 | | 451 | 59 | 510 |
| CCF FFC FFCPO | 393 | 0.089954 | 969 | | 969 | 127 | 1,096 |
| CCF FFC FFCPPRC | 337 | 0.077136 | 831 | | 831 | 109 | 940 |
| CCF JD Juve Det | 3,112 | 0.712309 | 7,671 | | 7,671 | 1,009 | 8,679 |
| CCF JD Fac Mgmt | 1,943 | 0.444735 | 4,789 | | 4,789 | 630 | 5,419 |
| CCF DHHS | 537 | 0.122915 | 1,324 | | 1,324 | 174 | 1,498 |
| Veteran's Millage | 2,428 | 0.555748 | 5,985 | | 5,985 | 787 | 6,772 |
| SP Comm. Correct | 1,196 | 0.273754 | 2,948 | | 2,948 | 388 | 3,336 |
| SP Remonum. | 83 | 0.018998 | 205 | | 205 | 27 | 231 |
| SP Ag Preservation | 281 | 0.064318 | 693 | | 693 | 91 | 784 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| KCBA Debt Service | 112 | 0.025636 | 276 | | 276 | 36 | 312 |
| KC Constr. Fund | 18 | 0.004120 | 44 | | 44 | 6 | 50 |
| DPW Resource Rec | 1,019 | 0.233240 | 2,512 | | 2,512 | 330 | 2,842 |
| DPW Act 451 | 40 | 0.009156 | 99 | | 99 | 13 | 111 |
| DPW Admin & Fin | 1,774 | 0.406053 | 4,373 | | 4,373 | 575 | 4,948 |
| DPW NK Landfill | 1,349 | 0.308774 | 3,325 | | 3,325 | 437 | 3,762 |
| DPW LTE | 99 | 0.022660 | 244 | | 244 | 32 | 276 |
| DPW SK Landfill | 5,523 | 1.264165 | 13,614 | | 13,614 | 1,790 | 15,404 |
| DPW WTE | 3,845 | 0.880086 | 9,477 | | 9,477 | 1,246 | 10,724 |
| DPW Mat. Recycle | 4,958 | 1.134842 | 12,221 | | 12,221 | 1,607 | 13,828 |
| DPW NK Transfer | 4,731 | 1.082884 | 11,661 | | 11,661 | 1,533 | 13,195 |
| DPW Sparta LF | 703 | 0.160910 | 1,733 | | 1,733 | 228 | 1,961 |
| DPW Kentwood LF | 1,455 | 0.333037 | 3,586 | | 3,586 | 472 | 4,058 |
| DPW Ordinance | 216 | 0.049440 | 532 | | 532 | 70 | 602 |
| DPW HHW | 1,508 | 0.345168 | 3,717 | | 3,717 | 489 | 4,206 |
| Delinquent Tax | 1,372 | 0.314039 | 3,382 | | 3,382 | 445 | 3,826 |
| Motor Pool | 383 | 0.087665 | 944 | | 944 | 124 | 1,068 |
| Office Equipment | 549 | 0.125661 | 1,353 | | 1,353 | 178 | 1,531 |
| Risk Managment | 2,315 | 0.529883 | 5,706 | | 5,706 | 750 | 6,456 |
| Drain Revolving | 7,389 | 1.691276 | 18,213 | | 18,213 | 2,395 | 20,608 |
| Lake Level Revol | 406 | 0.092930 | 1,001 | | 1,001 | 132 | 1,132 |
| Drain Debt Serv | 93 | 0.021287 | 229 | | 229 | 30 | 259 |
| Coronavirus Relief Fund | 7,258 | 1.661292 | 17,890 | | 17,890 | 2,352 | 20,242 |
| CERA Payments | 64,082 | 14.667799 | 157,955 | | 157,955 | 20,770 | 178,724 |
| Non Allocated | 1,115 | 0.255214 | 2,748 | | 2,748 | 361 | 3,110 |
| Schedule .4 Total for Accounting | 436,889 | 100.000000 | 1,076,880 | | 1,076,880 | 141,207 | 1,218,087 |

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, 2021
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services 101-191

Activity - Payroll

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| Fiscal Services 101-191 | 17.02 | 0.985130 | 3,562 | | 3,562 | | 3,562 |
| Administrator 101-172 | 11.07 | 0.640740 | 2,317 | | 2,317 | 307 | 2,624 |
| Human Resources | 14.06 | 0.813803 | 2,943 | | 2,943 | 390 | 3,333 |
| Purchasing 101-233 | 5.86 | 0.339181 | 1,226 | | 1,226 | 163 | 1,389 |
| Treasurer 101-253 | 12.00 | 0.694569 | 2,512 | | 2,512 | 333 | 2,845 |
| Facilities Mgmt 101-265-2601 | 2.97 | 0.171906 | 622 | | 622 | 82 | 704 |
| Building & Grounds | 43.85 | 2.538071 | 9,178 | | 9,178 | 1,218 | 10,396 |
| Central Services | 6.75 | 0.390695 | 1,413 | | 1,413 | 187 | 1,600 |
| Fleet Services | 3.61 | 0.208950 | 756 | | 756 | 100 | 856 |
| Information Technology | 36.17 | 2.093547 | 7,570 | | 7,570 | 1,005 | 8,575 |
| Commissioners | 22.39 | 1.295950 | 4,686 | | 4,686 | 622 | 5,308 |
| Circuit Court | 86.33 | 4.996845 | 18,069 | | 18,069 | 2,398 | 20,467 |
| Circuit Court Svcs | 21.40 | 1.238648 | 4,479 | | 4,479 | 594 | 5,073 |
| District Court | 31.72 | 1.835978 | 6,639 | | 6,639 | 881 | 7,520 |
| Probate Court | 14.47 | 0.837535 | 3,029 | | 3,029 | 402 | 3,430 |
| Cir Ct Referee | 13.52 | 0.782548 | 2,830 | | 2,830 | 376 | 3,205 |
| F.O.C. | 96.63 | 5.593017 | 20,224 | | 20,224 | 2,684 | 22,908 |
| Elections | 2.48 | 0.143544 | 519 | | 519 | 69 | 588 |
| County Clerk | 8.87 | 0.513402 | 1,856 | | 1,856 | 246 | 2,103 |
| Concealed Pistol | 0.99 | 0.057302 | 207 | | 207 | 27 | 235 |
| Clerk Circuit Ct | 23.44 | 1.356725 | 4,906 | | 4,906 | 651 | 5,557 |
| Equalization | 14.90 | 0.862423 | 3,119 | | 3,119 | 414 | 3,532 |
| Prosecutor | 40.02 | 2.316388 | 8,376 | | 8,376 | 1,111 | 9,488 |
| Pros Atty CRP | 18.67 | 1.080634 | 3,908 | | 3,908 | 519 | 4,426 |
| Pros Atty IV-E | 7.37 | 0.426581 | 1,543 | | 1,543 | 205 | 1,747 |
| Pros Atty CVR | 9.52 | 0.551025 | 1,993 | | 1,993 | 264 | 2,257 |
| Reg of Deeds | 6.14 | 0.355388 | 1,285 | | 1,285 | 171 | 1,456 |
| Co-op Extension | 1.00 | 0.057881 | 209 | | 209 | 28 | 237 |
| KCH Boiler Plant | 0.05 | 0.002894 | 10 | | 10 | 1 | 12 |
| Drain Commissioner | 5.01 | 0.289983 | 1,049 | | 1,049 | 139 | 1,188 |
| Sheriff | 167.35 | 9.686344 | 35,026 | | 35,026 | 4,648 | 39,674 |
| SRO 279-301-3027 | 13.05 | 0.755344 | 2,731 | | 2,731 | 362 | 3,094 |
| CP 279-301-3030 | 1.00 | 0.057881 | 209 | | 209 | 28 | 237 |
| CP 279-301-3031 | 1.00 | 0.057881 | 209 | | 209 | 28 | 237 |
| CP 279-301-3032 | 1.00 | 0.057881 | 209 | | 209 | 28 | 237 |
| CP 279-301-3033 | 1.00 | 0.057881 | 209 | | 209 | 28 | 237 |
| Emergency Mgmt | 1.67 | 0.096661 | 350 | | 350 | 46 | 396 |
| Marine | 1.89 | 0.109395 | 396 | | 396 | 52 | 448 |
| Twp Law Enf | 40.86 | 2.365008 | 8,552 | | 8,552 | 1,135 | 9,687 |
| Twp Law Enf EP | 13.09 | 0.757659 | 2,740 | | 2,740 | 364 | 3,103 |
| Twp Law Enf CS | 1.00 | 0.057881 | 209 | | 209 | 28 | 237 |
| 2nd Road Patrol | 2.52 | 0.145860 | 527 | | 527 | 70 | 597 |
| E-911 | 60.86 | 3.522623 | 12,738 | | 12,738 | 1,690 | 14,428 |
| Jail | 272.11 | 15.749927 | 56,952 | | 56,952 | 7,561 | 64,513 |
| RC Inmate Crew | 1.00 | 0.057881 | 209 | | 209 | 28 | 237 |
| DPW Corr Deputies | 0.73 | 0.042253 | 153 | | 153 | 20 | 173 |
| Medical Examiner | 5.53 | 0.320081 | 1,157 | | 1,157 | 154 | 1,311 |
| Human Services | 3.00 | 0.173642 | 628 | | 628 | 83 | 711 |
| Parks & Rec | 57.74 | 3.342035 | 12,085 | | 12,085 | 1,604 | 13,689 |
| Health | 190.58 | 11.030914 | 39,888 | | 39,888 | 5,293 | 45,181 |
| H-COVID | 29.53 | 1.709219 | 6,181 | | 6,181 | 820 | 7,001 |
| H-Animal Control | 21.77 | 1.260064 | 4,556 | | 4,556 | 605 | 5,161 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 0.057881 | 209 | | 209 | 28 | 237 |
| ID 260-283 | 0.55 | 0.031834 | 115 | | 115 | 15 | 130 |
| ID 260-284 | 4.00 | 0.231523 | 837 | | 837 | 111 | 948 |
| ID 260-286 | 0.04 | 0.002315 | 8 | | 8 | 1 | 9 |
| ROD Automation | 1.54 | 0.089136 | 322 | | 322 | 43 | 365 |
| Sh Narcotics Shr | 0.98 | 0.056723 | 205 | | 205 | 27 | 232 |
| 283-694 CDBG Admin | 1.97 | 0.114025 | 412 | | 412 | 55 | 467 |
| 283-691 HOME | 0.44 | 0.025468 | 92 | | 92 | 12 | 104 |
| 283-694 CDBG HR | 0.44 | 0.025468 | 92 | | 92 | 12 | 104 |
| 283-695 6950 COC | 0.05 | 0.002894 | 10 | | 10 | 1 | 12 |
| 283-695 6951 COC | 0.04 | 0.002315 | 8 | | 8 | 1 | 9 |
| 283-696-3660 ESG | 0.09 | 0.005209 | 19 | | 19 | 2 | 21 |
| Housing Commissn | 3.89 | 0.225156 | 814 | | 814 | 108 | 922 |
| Community Action | 26.72 | 1.546574 | 5,592 | | 5,592 | 742 | 6,335 |
| CCF IHC ASO | 4.26 | 0.246572 | 892 | | 892 | 118 | 1,010 |
| CCF IHC CP | 54.34 | 3.145240 | 11,373 | | 11,373 | 1,509 | 12,883 |
| CCF JD Juve Det | 73.81 | 4.272178 | 15,448 | | 15,448 | 2,050 | 17,498 |
| CCF JD Fac Mgmt | 4.84 | 0.280143 | 1,013 | | 1,013 | 134 | 1,147 |
| Veteran's Millage | 8.72 | 0.504720 | 1,825 | | 1,825 | 242 | 2,067 |
| SP Comm. Correct | 2.00 | 0.115762 | 419 | | 419 | 56 | 474 |
| SP Ag Preservation | 0.50 | 0.028940 | 105 | | 105 | 14 | 118 |
| DPW Resource Rec | 2.00 | 0.115762 | 419 | | 419 | 56 | 474 |
| DPW Admin & Fin | 8.16 | 0.472307 | 1,708 | | 1,708 | 227 | 1,934 |
| DPW NK Landfill | 1.49 | 0.086242 | 312 | | 312 | 41 | 353 |
| DPW SK Landfill | 14.31 | 0.828274 | 2,995 | | 2,995 | 397 | 3,392 |
| DPW WTE | 6.33 | 0.366385 | 1,325 | | 1,325 | 176 | 1,501 |
| DPW Mat. Recycle | 12.43 | 0.719458 | 2,602 | | 2,602 | 345 | 2,947 |
| DPW NK Transfer | 7.68 | 0.444524 | 1,607 | | 1,607 | 213 | 1,821 |
| DPW Sparta LF | 0.54 | 0.031256 | 113 | | 113 | 15 | 128 |
| DPW Kentwood LF | 1.49 | 0.086242 | 312 | | 312 | 41 | 353 |
| DPW HHW | 1.74 | 0.100713 | 364 | | 364 | 48 | 413 |
| Risk Managment | 1.00 | 0.057881 | 209 | | 209 | 28 | 237 |
| Coronavirus Relief Fund | 13.74 | 0.795282 | 2,876 | | 2,876 | 382 | 3,257 |
| Schedule .4 Total for Payroll | 1,727.69 | 100.000000 | 361,603 | | 361,603 | 47,513 | 409,116 |

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, 2021
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 | 0.546448 | 2,329 | | 2,329 | | 2,329 |
| Administrator 101-172 | 42 | 0.655738 | 2,794 | | 2,794 | 368 | 3,163 |
| Human Resources | 48 | 0.749415 | 3,194 | | 3,194 | 421 | 3,615 |
| Purchasing 101-233 | 31 | 0.483997 | 2,063 | | 2,063 | 272 | 2,334 |
| Treasurer 101-253 | 52 | 0.811866 | 3,460 | | 3,460 | 456 | 3,916 |
| Facilities Mgmt 101-265-2601 | 91 | 1.420765 | 6,054 | | 6,054 | 798 | 6,853 |
| Building & Grounds | 265 | 4.137393 | 17,631 | | 17,631 | 2,325 | 19,956 |
| Central Services | 37 | 0.577674 | 2,462 | | 2,462 | 325 | 2,786 |
| Fleet Services | 42 | 0.655738 | 2,794 | | 2,794 | 368 | 3,163 |
| Information Technology | 254 | 3.965652 | 16,899 | | 16,899 | 2,228 | 19,127 |
| Commissioners | 31 | 0.483997 | 2,063 | | 2,063 | 272 | 2,334 |
| Circuit Court | 94 | 1.467603 | 6,254 | | 6,254 | 825 | 7,079 |
| Circuit Court Svcs | 37 | 0.577674 | 2,462 | | 2,462 | 325 | 2,786 |
| District Court | 60 | 0.936768 | 3,992 | | 3,992 | 526 | 4,518 |
| Law Library | 2 | 0.031226 | 133 | | 133 | 18 | 151 |
| Probate Court | 45 | 0.702576 | 2,994 | | 2,994 | 395 | 3,389 |
| Cir Ct Referee | 21 | 0.327869 | 1,397 | | 1,397 | 184 | 1,581 |
| Probation CC | 8 | 0.124902 | 532 | | 532 | 70 | 602 |
| F.O.C. | 83 | 1.295863 | 5,522 | | 5,522 | 728 | 6,250 |
| Elections | 33 | 0.515222 | 2,196 | | 2,196 | 289 | 2,485 |
| COMIT | 2 | 0.031226 | 133 | | 133 | 18 | 151 |
| County Clerk | 34 | 0.530835 | 2,262 | | 2,262 | 298 | 2,560 |
| Concealed Pistol | 25 | 0.390320 | 1,663 | | 1,663 | 219 | 1,883 |
| Clerk Circuit Ct | 39 | 0.608899 | 2,595 | | 2,595 | 342 | 2,937 |
| Equalization | 50 | 0.780640 | 3,327 | | 3,327 | 439 | 3,765 |
| Prosecutor | 46 | 0.718189 | 3,061 | | 3,061 | 404 | 3,464 |
| Pros Atty CRP | 36 | 0.562061 | 2,395 | | 2,395 | 316 | 2,711 |
| Pros Atty IV-E | 31 | 0.483997 | 2,063 | | 2,063 | 272 | 2,334 |
| Pros Atty CVR | 33 | 0.515222 | 2,196 | | 2,196 | 289 | 2,485 |
| Reg of Deeds | 27 | 0.421546 | 1,796 | | 1,796 | 237 | 2,033 |
| Co-op Extension | 22 | 0.343482 | 1,464 | | 1,464 | 193 | 1,657 |
| KCH Boiler Plant | 26 | 0.405933 | 1,730 | | 1,730 | 228 | 1,958 |
| Drain Commissioner | 41 | 0.640125 | 2,728 | | 2,728 | 360 | 3,088 |
| Sheriff | 146 | 2.279469 | 9,714 | | 9,714 | 1,281 | 10,995 |
| SRO 279-301-3027 | 24 | 0.374707 | 1,597 | | 1,597 | 211 | 1,807 |
| CP 279-301-3030 | 20 | 0.312256 | 1,331 | | 1,331 | 175 | 1,506 |
| CP 279-301-3031 | 19 | 0.296643 | 1,264 | | 1,264 | 167 | 1,431 |
| CP 279-301-3032 | 20 | 0.312256 | 1,331 | | 1,331 | 175 | 1,506 |
| CP 279-301-3033 | 20 | 0.312256 | 1,331 | | 1,331 | 175 | 1,506 |
| Traffic & Safety | 12 | 0.187354 | 798 | | 798 | 105 | 904 |
| Emergency Mgmt | 63 | 0.983607 | 4,192 | | 4,192 | 553 | 4,744 |
| Marine | 27 | 0.421546 | 1,796 | | 1,796 | 237 | 2,033 |
| Twp Law Enf | 30 | 0.468384 | 1,996 | | 1,996 | 263 | 2,259 |
| Twp Law Enf EP | 25 | 0.390320 | 1,663 | | 1,663 | 219 | 1,883 |
| Twp Law Enf CS | 21 | 0.327869 | 1,397 | | 1,397 | 184 | 1,581 |
| 2nd Road Patrol | 25 | 0.390320 | 1,663 | | 1,663 | 219 | 1,883 |
| E-911 | 32 | 0.499610 | 2,129 | | 2,129 | 281 | 2,410 |
| Dispatch 261-325 | 8 | 0.124902 | 532 | | 532 | 70 | 602 |
| Jail | 128 | 1.998439 | 8,516 | | 8,516 | 1,123 | 9,639 |
| MDOT Road Crew | 2 | 0.031226 | 133 | | 133 | 18 | 151 |
| RC Inmate Crew | 18 | 0.281030 | 1,198 | | 1,198 | 158 | 1,356 |
| Health Prev Prog | 3 | 0.046838 | 200 | | 200 | 26 | 226 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 |
|----------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| Medical Examiner | 33 | 0.515222 | 2,196 | | 2,196 | 289 | 2,485 |
| Mental Health | 3 | 0.046838 | 200 | | 200 | 26 | 226 |
| Human Services | 9 | 0.140515 | 599 | | 599 | 79 | 678 |
| Guardianship | 13 | 0.202966 | 865 | | 865 | 114 | 979 |
| Zoo | 12 | 0.187354 | 798 | | 798 | 105 | 904 |
| Fire Prevention | 15 | 0.234192 | 998 | | 998 | 132 | 1,130 |
| Parks & Rec | 672 | 10.491808 | 44,710 | | 44,710 | 5,899 | 50,609 |
| Health | 290 | 4.527713 | 19,294 | | 19,294 | 2,544 | 21,838 |
| H-COVID | 134 | 2.092116 | 8,915 | | 8,915 | 1,176 | 10,091 |
| H-Animal Control | 61 | 0.952381 | 4,058 | | 4,058 | 535 | 4,594 |
| Lodging Tax | 25 | 0.390320 | 1,663 | | 1,663 | 219 | 1,883 |
| Early Childhood Mil | 15 | 0.234192 | 998 | | 998 | 132 | 1,130 |
| Corr/Det Fac. | 8 | 0.124902 | 532 | | 532 | 70 | 602 |
| Senior Millage | 13 | 0.202966 | 865 | | 865 | 114 | 979 |
| ID 260-283 | 35 | 0.546448 | 2,329 | | 2,329 | 307 | 2,636 |
| ID 260-284 | 30 | 0.468384 | 1,996 | | 1,996 | 263 | 2,259 |
| ID 260-286 | 22 | 0.343482 | 1,464 | | 1,464 | 193 | 1,657 |
| ROD Automation | 32 | 0.499610 | 2,129 | | 2,129 | 281 | 2,410 |
| Zoo/Museum Millage | 14 | 0.218579 | 931 | | 931 | 123 | 1,054 |
| Sh Narcotics Shr | 34 | 0.530835 | 2,262 | | 2,262 | 298 | 2,560 |
| Sh Narcotics Fed | 4 | 0.062451 | 266 | | 266 | 35 | 301 |
| 283-694 CDBG Admin | 56 | 0.874317 | 3,726 | | 3,726 | 491 | 4,217 |
| 283-691 HOME | 29 | 0.452771 | 1,929 | | 1,929 | 254 | 2,184 |
| 283-694 CDBG HR | 28 | 0.437158 | 1,863 | | 1,863 | 246 | 2,108 |
| 283-694 CDBG LGA | 17 | 0.265418 | 1,131 | | 1,131 | 149 | 1,280 |
| 283-695 6950 COC | 21 | 0.327869 | 1,397 | | 1,397 | 184 | 1,581 |
| 283-695 6951 COC | 21 | 0.327869 | 1,397 | | 1,397 | 184 | 1,581 |
| 283-696-3660 ESG | 35 | 0.546448 | 2,329 | | 2,329 | 307 | 2,636 |
| 283-697-69XX | 6 | 0.093677 | 399 | | 399 | 53 | 452 |
| Housing Commissn | 88 | 1.373927 | 5,855 | | 5,855 | 772 | 6,627 |
| Community Action | 150 | 2.341920 | 9,980 | | 9,980 | 1,316 | 11,296 |
| CC Juve AD | 3 | 0.046838 | 200 | | 200 | 26 | 226 |
| CC Milk Meal | 3 | 0.046838 | 200 | | 200 | 26 | 226 |
| CCF State Inst. | 3 | 0.046838 | 200 | | 200 | 26 | 226 |
| CCF IHC ASO | 28 | 0.437158 | 1,863 | | 1,863 | 246 | 2,108 |
| CCF IHC CP | 47 | 0.733802 | 3,127 | | 3,127 | 412 | 3,539 |
| CCF IHC YDIP | 4 | 0.062451 | 266 | | 266 | 35 | 301 |
| CCF IHC CASA | 5 | 0.078064 | 333 | | 333 | 44 | 376 |
| CCF IC ICP | 10 | 0.156128 | 665 | | 665 | 88 | 753 |
| CCF IC ICPO | 4 | 0.062451 | 266 | | 266 | 35 | 301 |
| CCF FFC FFCP | 4 | 0.062451 | 266 | | 266 | 35 | 301 |
| CCF FFC FFCPO | 4 | 0.062451 | 266 | | 266 | 35 | 301 |
| CCF FFC FFCPPRC | 4 | 0.062451 | 266 | | 266 | 35 | 301 |
| CCF JD Juve Det | 47 | 0.733802 | 3,127 | | 3,127 | 412 | 3,539 |
| CCF JD Fac Mgmt | 31 | 0.483997 | 2,063 | | 2,063 | 272 | 2,334 |
| CCF DHHS | 17 | 0.265418 | 1,131 | | 1,131 | 149 | 1,280 |
| Veteran's Millage | 50 | 0.780640 | 3,327 | | 3,327 | 439 | 3,765 |
| SP Comm. Correct | 39 | 0.608899 | 2,595 | | 2,595 | 342 | 2,937 |
| SP Remonum. | 4 | 0.062451 | 266 | | 266 | 35 | 301 |
| SP Ag Preservation | 13 | 0.202966 | 865 | | 865 | 114 | 979 |
| KCBA Debt Service | 31 | 0.483997 | 2,063 | | 2,063 | 272 | 2,334 |
| KC Constr. Fund | 2 | 0.031226 | 133 | | 133 | 18 | 151 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 61 | 0.952381 | 4,058 | | 4,058 | 535 | 4,594 |
| DPW Act 451 | 3 | 0.046838 | 200 | | 200 | 26 | 226 |
| DPW Admin & Fin | 59 | 0.921155 | 3,925 | | 3,925 | 518 | 4,443 |
| DPW NK Landfill | 46 | 0.718189 | 3,061 | | 3,061 | 404 | 3,464 |
| DPW LTE | 10 | 0.156128 | 665 | | 665 | 88 | 753 |
| DPW SK Landfill | 80 | 1.249024 | 5,323 | | 5,323 | 702 | 6,024 |
| DPW WTE | 70 | 1.092896 | 4,657 | | 4,657 | 614 | 5,271 |
| DPW Mat. Recycle | 77 | 1.202186 | 5,123 | | 5,123 | 675 | 5,798 |
| DPW NK Transfer | 60 | 0.936768 | 3,992 | | 3,992 | 526 | 4,518 |
| DPW Sparta LF | 26 | 0.405933 | 1,730 | | 1,730 | 228 | 1,958 |
| DPW Kentwood LF | 49 | 0.765027 | 3,260 | | 3,260 | 430 | 3,690 |
| DPW Ordinance | 13 | 0.202966 | 865 | | 865 | 114 | 979 |
| DPW HHW | 38 | 0.593286 | 2,528 | | 2,528 | 333 | 2,862 |
| Deliquent Tax | 102 | 1.592506 | 6,786 | | 6,786 | 895 | 7,681 |
| Motor Pool | 6 | 0.093677 | 399 | | 399 | 53 | 452 |
| Office Equipment | 110 | 1.717408 | 7,319 | | 7,319 | 965 | 8,284 |
| Risk Managment | 59 | 0.921155 | 3,925 | | 3,925 | 518 | 4,443 |
| Drain Revolving | 565 | 8.821233 | 37,591 | | 37,591 | 4,956 | 42,547 |
| Lake Level Revol | 41 | 0.640125 | 2,728 | | 2,728 | 360 | 3,088 |
| Drain Debt Serv | 11 | 0.171741 | 732 | | 732 | 96 | 828 |
| Coronavirus Relief Fund | 256 | 3.996877 | 17,032 | | 17,032 | 2,246 | 19,278 |
| Non Allocated | 19 | 0.296643 | 1,264 | | 1,264 | 167 | 1,431 |
| Schedule .4 Total for Budgeting | 6,405 | 100.000000 | 426,142 | | 426,142 | 55,881 | 482,022 |

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, 2021
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 | 55,296 | 64.919695 | 80,802 | | 80,802 | 10,593 | 91,395 |
| Central Services | 11,241 | 13.197380 | 16,426 | | 16,426 | 2,153 | 18,579 |
| Fleet Services | 11,241 | 13.197380 | 16,426 | | 16,426 | 2,153 | 18,579 |
| Risk Managment | 7,398 | 8.685545 | 10,810 | | 10,810 | 1,417 | 12,228 |
| Schedule .4 Total for Division Admin | 85,176 | 100.000000 | 124,465 | | 124,465 | 16,317 | 140,782 |

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, 2021
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services 101-191

Activity - Audit Services

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| Fiscal Services 101-191 | 1,387 | 0.298560 | 344 | | 344 | | 344 |
| Administrator 101-172 | 1,552 | 0.334077 | 385 | | 385 | 0 | 385 |
| Human Resources | 1,471 | 0.316642 | 365 | | 365 | 0 | 365 |
| Purchasing 101-233 | 809 | 0.174142 | 201 | | 201 | 0 | 201 |
| Treasurer 101-253 | 3,472 | 0.747369 | 861 | | 861 | 0 | 861 |
| Facilities Mgmt 101-265-2601 | 1,462 | 0.314704 | 362 | | 362 | 0 | 363 |
| Building & Grounds | 11,199 | 2.410653 | 2,776 | | 2,776 | 1 | 2,777 |
| Central Services | 1,726 | 0.371532 | 428 | | 428 | 0 | 428 |
| Fleet Services | 2,558 | 0.550625 | 634 | | 634 | 0 | 634 |
| Information Technology | 7,381 | 1.588805 | 1,830 | | 1,830 | 0 | 1,830 |
| Commissioners | 1,130 | 0.243239 | 280 | | 280 | 0 | 280 |
| Circuit Court | 36,987 | 7.961676 | 9,170 | | 9,170 | 2 | 9,172 |
| Circuit Court Svcs | 1,350 | 0.290596 | 335 | | 335 | 0 | 335 |
| District Court | 2,308 | 0.496811 | 572 | | 572 | 0 | 572 |
| Law Library | 63 | 0.013561 | 16 | | 16 | | 16 |
| Probate Court | 4,469 | 0.961979 | 1,108 | | 1,108 | 0 | 1,108 |
| Cir Ct Referee | 980 | 0.210951 | 243 | | 243 | 0 | 243 |
| Probation CC | 218 | 0.046926 | 54 | | 54 | | 54 |
| F.O.C. | 4,120 | 0.886855 | 1,021 | | 1,021 | 0 | 1,022 |
| Elections | 764 | 0.164456 | 189 | | 189 | 0 | 189 |
| COMIT | 12 | 0.002583 | 3 | | 3 | | 3 |
| County Clerk | 2,314 | 0.498103 | 574 | | 574 | 0 | 574 |
| Concealed Pistol | 893 | 0.192224 | 221 | | 221 | 0 | 221 |
| Clerk Circuit Ct | 1,723 | 0.370886 | 427 | | 427 | 0 | 427 |
| Equalization | 1,523 | 0.327835 | 378 | | 378 | 0 | 378 |
| Prosecutor | 6,424 | 1.382805 | 1,593 | | 1,593 | 0 | 1,593 |
| Pros Atty CRP | 2,121 | 0.456558 | 526 | | 526 | 0 | 526 |
| Pros Atty IV-E | 873 | 0.187919 | 216 | | 216 | 0 | 216 |
| Pros Atty CVR | 1,134 | 0.244100 | 281 | | 281 | 0 | 281 |
| Pros Atty YSOTP | 2 | 0.000431 | 1 | | 1 | | 1 |
| Reg of Deeds | 2,035 | 0.438046 | 505 | | 505 | 0 | 505 |
| Co-op Extension | 693 | 0.149172 | 172 | | 172 | 0 | 172 |
| KCH Boiler Plant | 1,128 | 0.242809 | 280 | | 280 | 0 | 280 |
| Drain Commissioner | 1,288 | 0.277250 | 319 | | 319 | 0 | 319 |
| Sheriff | 11,679 | 2.513975 | 2,895 | | 2,895 | 1 | 2,896 |
| SRO 279-301-3027 | 1,493 | 0.321377 | 370 | | 370 | 0 | 370 |
| CP 279-301-3030 | 511 | 0.109996 | 127 | | 127 | 0 | 127 |
| CP 279-301-3031 | 546 | 0.117530 | 135 | | 135 | 0 | 135 |
| CP 279-301-3032 | 558 | 0.120113 | 138 | | 138 | 0 | 138 |
| CP 279-301-3033 | 527 | 0.113440 | 131 | | 131 | 0 | 131 |
| Traffic & Safety | 48 | 0.010332 | 12 | | 12 | | 12 |
| Emergency Mgmt | 1,113 | 0.239580 | 276 | | 276 | 0 | 276 |
| Marine | 695 | 0.149603 | 172 | | 172 | 0 | 172 |
| Twp Law Enf | 1,689 | 0.363567 | 419 | | 419 | 0 | 419 |
| Twp Law Enf EP | 1,068 | 0.229893 | 265 | | 265 | 0 | 265 |
| Twp Law Enf CS | 590 | 0.127001 | 146 | | 146 | 0 | 146 |
| 2nd Road Patrol | 893 | 0.192224 | 221 | | 221 | 0 | 221 |
| E-911 | 2,155 | 0.463877 | 534 | | 534 | 0 | 534 |
| Dispatch 261-325 | 1,367 | 0.294255 | 339 | | 339 | 0 | 339 |
| Jail | 10,967 | 2.360713 | 2,719 | | 2,719 | 1 | 2,720 |
| MDOT Road Crew | 14 | 0.003014 | 3 | | 3 | | 3 |
| RC Inmate Crew | 428 | 0.092130 | 106 | | 106 | 0 | 106 |

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 330 | 0.071034 | 82 | | 82 | 0 | 82 |
| Health Prev Prog | 148 | 0.031858 | 37 | | 37 | | 37 |
| Medical Examiner | 1,085 | 0.233553 | 269 | | 269 | 0 | 269 |
| Mental Health | 32 | 0.006888 | 8 | | 8 | | 8 |
| Human Services | 688 | 0.148096 | 171 | | 171 | 0 | 171 |
| Guardianship | 4,119 | 0.886640 | 1,021 | | 1,021 | 0 | 1,021 |
| Zoo | 15 | 0.003229 | 4 | | 4 | | 4 |
| Fire Prevention | 413 | 0.088901 | 102 | | 102 | 0 | 102 |
| Parks & Rec | 25,438 | 5.475684 | 6,307 | | 6,307 | 2 | 6,308 |
| Health | 70,581 | 15.192991 | 17,499 | | 17,499 | 7 | 17,505 |
| H-COVID | 7,793 | 1.677490 | 1,932 | | 1,932 | 1 | 1,933 |
| H-Animal Control | 3,781 | 0.813883 | 937 | | 937 | 0 | 938 |
| Lodging Tax | 1,878 | 0.404251 | 466 | | 466 | 0 | 466 |
| Early Childhood Mil | 922 | 0.198466 | 229 | | 229 | 0 | 229 |
| Corr/Det Fac. | 636 | 0.136903 | 158 | | 158 | 0 | 158 |
| Senior Millage | 953 | 0.205139 | 236 | | 236 | 0 | 236 |
| ID 260-283 | 5,805 | 1.249561 | 1,439 | | 1,439 | 0 | 1,440 |
| ID 260-284 | 1,035 | 0.222790 | 257 | | 257 | 0 | 257 |
| ID 260-286 | 629 | 0.135396 | 156 | | 156 | 0 | 156 |
| ROD Automation | 1,522 | 0.327620 | 377 | | 377 | 0 | 377 |
| Zoo/Museum Millage | 1,308 | 0.281555 | 324 | | 324 | 0 | 324 |
| Sh Narcotics Shr | 883 | 0.190071 | 219 | | 219 | 0 | 219 |
| Sh Narcotics Fed | 146 | 0.031427 | 36 | | 36 | | 36 |
| 283-694 CDBG Admin | 1,583 | 0.340750 | 392 | | 392 | 0 | 393 |
| 283-691 HOME | 968 | 0.208368 | 240 | | 240 | 0 | 240 |
| 283-694 CDBG HR | 891 | 0.191793 | 221 | | 221 | 0 | 221 |
| 283-694 CDBG LGA | 759 | 0.163379 | 188 | | 188 | 0 | 188 |
| 283-695 6950 COC | 531 | 0.114301 | 132 | | 132 | 0 | 132 |
| 283-695 6951 COC | 529 | 0.113870 | 131 | | 131 | 0 | 131 |
| 283-696-3660 ESG | 669 | 0.144006 | 166 | | 166 | 0 | 166 |
| 283-697-69XX | 31 | 0.006673 | 8 | | 8 | | 8 |
| Housing Commissn | 23,775 | 5.117713 | 5,894 | | 5,894 | 2 | 5,896 |
| Community Action | 24,822 | 5.343086 | 6,154 | | 6,154 | 2 | 6,156 |
| CC Juve AD | 44 | 0.009471 | 11 | | 11 | | 11 |
| CC Milk Meal | 539 | 0.116023 | 134 | | 134 | 0 | 134 |
| CCF State Inst. | 27 | 0.005812 | 7 | | 7 | | 7 |
| CCF IHC ASO | 631 | 0.135827 | 156 | | 156 | 0 | 156 |
| CCF IHC CP | 4,534 | 0.975971 | 1,124 | | 1,124 | 0 | 1,124 |
| CCF IHC YDIP | 78 | 0.016790 | 19 | | 19 | | 19 |
| CCF IHC CASA | 80 | 0.017220 | 20 | | 20 | | 20 |
| CCF IC ICP | 1,020 | 0.219561 | 253 | | 253 | 0 | 253 |
| CCF IC ICPO | 142 | 0.030566 | 35 | | 35 | | 35 |
| CCF FFC FFCP | 184 | 0.039607 | 46 | | 46 | | 46 |
| CCF FFC FFCPO | 394 | 0.084811 | 98 | | 98 | 0 | 98 |
| CCF FFC FFCPPRC | 339 | 0.072972 | 84 | | 84 | 0 | 84 |
| CCF JD Juve Det | 3,114 | 0.670307 | 772 | | 772 | 0 | 772 |
| CCF JD Fac Mgmt | 1,945 | 0.418673 | 482 | | 482 | 0 | 482 |
| CCF DHHS | 548 | 0.117960 | 136 | | 136 | 0 | 136 |
| Veteran's Millage | 2,927 | 0.630054 | 726 | | 726 | 0 | 726 |
| SP Comm. Correct | 1,222 | 0.263043 | 303 | | 303 | 0 | 303 |
| SP Remonum. | 87 | 0.018727 | 22 | | 22 | | 22 |
| SP Ag Preservation | 282 | 0.060702 | 70 | | 70 | 0 | 70 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| KCBA Debt Service | 112 | 0.024109 | 28 | | 28 | | 28 |
| KC Constr. Fund | 18 | 0.003875 | 4 | | 4 | | 4 |
| DPW Resource Rec | 1,019 | 0.219346 | 253 | | 253 | 0 | 253 |
| DPW Act 451 | 40 | 0.008610 | 10 | | 10 | | 10 |
| DPW Admin & Fin | 1,788 | 0.384878 | 443 | | 443 | 0 | 443 |
| DPW NK Landfill | 1,349 | 0.290380 | 334 | | 334 | 0 | 335 |
| DPW LTE | 114 | 0.024539 | 28 | | 28 | | 28 |
| DPW SK Landfill | 5,615 | 1.208663 | 1,392 | | 1,392 | 0 | 1,392 |
| DPW WTE | 3,876 | 0.834332 | 961 | | 961 | 0 | 961 |
| DPW Mat. Recycle | 4,987 | 1.073482 | 1,236 | | 1,236 | 0 | 1,237 |
| DPW NK Transfer | 4,827 | 1.039041 | 1,197 | | 1,197 | 0 | 1,197 |
| DPW Sparta LF | 703 | 0.151325 | 174 | | 174 | 0 | 174 |
| DPW Kentwood LF | 1,455 | 0.313198 | 361 | | 361 | 0 | 361 |
| DPW Ordinance | 287 | 0.061778 | 71 | | 71 | 0 | 71 |
| DPW HHW | 1,509 | 0.324821 | 374 | | 374 | 0 | 374 |
| Delinquent Tax | 5,110 | 1.099958 | 1,267 | | 1,267 | 0 | 1,267 |
| Motor Pool | 383 | 0.082443 | 95 | | 95 | 0 | 95 |
| Office Equipment | 549 | 0.118176 | 136 | | 136 | 0 | 136 |
| Risk Managment | 2,492 | 0.536418 | 618 | | 618 | 0 | 618 |
| Drain Revolving | 8,442 | 1.817192 | 2,093 | | 2,093 | 1 | 2,094 |
| Lake Level Revol | 450 | 0.096865 | 112 | | 112 | 0 | 112 |
| Drain Debt Serv | 109 | 0.023463 | 27 | | 27 | | 27 |
| Coronavirus Relief Fund | 7,346 | 1.581271 | 1,821 | | 1,821 | 0 | 1,822 |
| CERA Payments | 64,095 | 13.796837 | 15,891 | | 15,891 | 4 | 15,895 |
| Non Allocated | 1,143 | 0.246038 | 283 | | 283 | 0 | 283 |
| Schedule .4 Total for Audit Services | 464,563 | 100.000000 | 115,176 | | 115,176 | 31 | 115,207 |

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, 2021
Schedule .5 - Allocation Summary
For Department Fiscal Services 101-191**

| Receiving Department | Total | Accounting | Payroll | Budgeting | Division Admin |
|------------------------------|---------|------------|---------|-----------|----------------|
| Fiscal Services 101-191 | 9,242 | 3,007 | 3,562 | 2,329 | 0 |
| Administrator 101-172 | 10,498 | 4,326 | 2,624 | 3,163 | 0 |
| Human Resources | 11,393 | 4,080 | 3,333 | 3,615 | 0 |
| Purchasing 101-233 | 97,573 | 2,253 | 1,389 | 2,334 | 91,395 |
| Treasurer 101-253 | 11,588 | 3,966 | 2,845 | 3,916 | 0 |
| Facilities Mgmt 101-265-2601 | 11,866 | 3,946 | 704 | 6,853 | 0 |
| Building & Grounds | 63,297 | 30,169 | 10,396 | 19,956 | 0 |
| Central Services | 27,831 | 4,437 | 1,600 | 2,786 | 18,579 |
| Fleet Services | 30,361 | 7,129 | 856 | 3,163 | 18,579 |
| Information Technology | 49,382 | 19,849 | 8,575 | 19,127 | 0 |
| Commissioners | 11,074 | 3,152 | 5,308 | 2,334 | 0 |
| Circuit Court | 138,577 | 101,860 | 20,467 | 7,079 | 0 |
| Circuit Court Svcs | 11,856 | 3,662 | 5,073 | 2,786 | 0 |
| District Court | 18,339 | 5,729 | 7,520 | 4,518 | 0 |
| Law Library | 339 | 173 | 0 | 151 | 0 |
| Probate Court | 17,265 | 9,338 | 3,430 | 3,389 | 0 |
| Cir Ct Referee | 7,763 | 2,733 | 3,205 | 1,581 | 0 |
| Probation CC | 1,264 | 608 | 0 | 602 | 0 |
| F.O.C. | 40,820 | 10,640 | 22,908 | 6,250 | 0 |
| Elections | 5,301 | 2,039 | 588 | 2,485 | 0 |
| COMIT | 179 | 25 | 0 | 151 | 0 |
| County Clerk | 8,801 | 3,564 | 2,103 | 2,560 | 0 |
| Concealed Pistol | 4,132 | 1,793 | 235 | 1,883 | 0 |
| Clerk Circuit Ct | 13,330 | 4,409 | 5,557 | 2,937 | 0 |
| Equalization | 11,569 | 3,893 | 3,532 | 3,765 | 0 |
| Prosecutor | 32,389 | 17,844 | 9,488 | 3,464 | 0 |
| Pros Atty CRP | 13,372 | 5,709 | 4,426 | 2,711 | 0 |
| Pros Atty IV-E | 6,677 | 2,379 | 1,747 | 2,334 | 0 |
| Pros Atty CVR | 8,158 | 3,135 | 2,257 | 2,485 | 0 |
| Pros Atty YSOTP | 6 | 6 | 0 | 0 | 0 |
| Reg of Deeds | 7,326 | 3,333 | 1,456 | 2,033 | 0 |
| Co-op Extension | 3,998 | 1,933 | 237 | 1,657 | 0 |
| KCH Boiler Plant | 4,971 | 2,722 | 12 | 1,958 | 0 |
| Drain Commissioner | 7,950 | 3,355 | 1,188 | 3,088 | 0 |
| Sheriff | 84,194 | 30,629 | 39,674 | 10,995 | 0 |
| SRO 279-301-3027 | 8,490 | 3,218 | 3,094 | 1,807 | 0 |
| CP 279-301-3030 | 3,217 | 1,347 | 237 | 1,506 | 0 |
| CP 279-301-3031 | 3,181 | 1,378 | 237 | 1,431 | 0 |
| CP 279-301-3032 | 3,360 | 1,478 | 237 | 1,506 | 0 |
| CP 279-301-3033 | 3,271 | 1,397 | 237 | 1,506 | 0 |
| Traffic & Safety | 1,010 | 95 | 0 | 904 | 0 |
| Emergency Mgmt | 8,476 | 3,060 | 396 | 4,744 | 0 |
| Marine | 4,584 | 1,930 | 448 | 2,033 | 0 |
| Twp Law Enf | 16,568 | 4,203 | 9,687 | 2,259 | 0 |
| Twp Law Enf EP | 8,012 | 2,761 | 3,103 | 1,883 | 0 |
| Twp Law Enf CS | 3,538 | 1,573 | 237 | 1,581 | 0 |
| 2nd Road Patrol | 5,167 | 2,465 | 597 | 1,883 | 0 |
| E-911 | 23,249 | 5,876 | 14,428 | 2,410 | 0 |
| Dispatch 261-325 | 1,385 | 443 | 0 | 602 | 0 |
| Jail | 105,816 | 28,944 | 64,513 | 9,639 | 0 |
| MDOT Road Crew | 193 | 39 | 0 | 151 | 0 |
| RC Inmate Crew | 2,870 | 1,171 | 237 | 1,356 | 0 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .5 - Allocation Summary
For Department Fiscal Services 101-191

| Receiving Department | Total | Accounting | Payroll | Budgeting | Division Admin |
|----------------------|---------|------------|---------|-----------|----------------|
| DPW Corr Deputies | 1,175 | 920 | 173 | 0 | 0 |
| Health Prev Prog | 675 | 413 | 0 | 226 | 0 |
| Medical Examiner | 6,882 | 2,817 | 1,311 | 2,485 | 0 |
| Mental Health | 323 | 89 | 0 | 226 | 0 |
| Human Services | 3,467 | 1,908 | 711 | 678 | 0 |
| Guardianship | 13,449 | 11,449 | 0 | 979 | 0 |
| Zoo | 949 | 42 | 0 | 904 | 0 |
| Fire Prevention | 2,267 | 1,035 | 0 | 1,130 | 0 |
| Parks & Rec | 140,429 | 69,823 | 13,689 | 50,609 | 0 |
| Health | 272,237 | 187,712 | 45,181 | 21,838 | 0 |
| H-COVID | 39,216 | 20,192 | 7,001 | 10,091 | 0 |
| H-Animal Control | 19,787 | 9,095 | 5,161 | 4,594 | 0 |
| Lodging Tax | 4,264 | 1,679 | 237 | 1,883 | 0 |
| Early Childhood Mil | 2,569 | 1,210 | 0 | 1,130 | 0 |
| Corr/Det Fac. | 1,156 | 396 | 0 | 602 | 0 |
| Senior Millage | 2,504 | 1,288 | 0 | 979 | 0 |
| ID 260-283 | 20,371 | 16,165 | 130 | 2,636 | 0 |
| ID 260-284 | 6,348 | 2,884 | 948 | 2,259 | 0 |
| ID 260-286 | 3,574 | 1,751 | 9 | 1,657 | 0 |
| ROD Automation | 6,661 | 3,509 | 365 | 2,410 | 0 |
| Zoo/Museum Millage | 2,291 | 912 | 0 | 1,054 | 0 |
| Sh Narcotics Shr | 5,449 | 2,438 | 232 | 2,560 | 0 |
| Sh Narcotics Fed | 744 | 407 | 0 | 301 | 0 |
| 283-694 CDBG Admin | 9,260 | 4,184 | 467 | 4,217 | 0 |
| 283-691 HOME | 4,924 | 2,396 | 104 | 2,184 | 0 |
| 283-694 CDBG HR | 4,690 | 2,256 | 104 | 2,108 | 0 |
| 283-694 CDBG LGA | 3,334 | 1,866 | 0 | 1,280 | 0 |
| 283-695 6950 COC | 3,139 | 1,414 | 12 | 1,581 | 0 |
| 283-695 6951 COC | 3,130 | 1,408 | 9 | 1,581 | 0 |
| 283-696-3660 ESG | 4,538 | 1,715 | 21 | 2,636 | 0 |
| 283-697-69XX | 512 | 53 | 0 | 452 | 0 |
| Housing Commissn | 79,728 | 66,283 | 922 | 6,627 | 0 |
| Community Action | 90,911 | 67,126 | 6,335 | 11,296 | 0 |
| CC Juve AD | 357 | 120 | 0 | 226 | 0 |
| CC Milk Meal | 1,815 | 1,456 | 0 | 226 | 0 |
| CCF State Inst. | 308 | 75 | 0 | 226 | 0 |
| CCF IHC ASO | 5,021 | 1,746 | 1,010 | 2,108 | 0 |
| CCF IHC CP | 30,144 | 12,598 | 12,883 | 3,539 | 0 |
| CCF IHC YDIP | 535 | 215 | 0 | 301 | 0 |
| CCF IHC CASA | 611 | 215 | 0 | 376 | 0 |
| CCF IC ICP | 3,736 | 2,730 | 0 | 753 | 0 |
| CCF IC ICPO | 730 | 393 | 0 | 301 | 0 |
| CCF FFC FFCP | 857 | 510 | 0 | 301 | 0 |
| CCF FFC FFCPO | 1,495 | 1,096 | 0 | 301 | 0 |
| CCF FFC FFCPPRC | 1,325 | 940 | 0 | 301 | 0 |
| CCF JD Juve Det | 30,489 | 8,679 | 17,498 | 3,539 | 0 |
| CCF JD Fac Mgmt | 9,383 | 5,419 | 1,147 | 2,334 | 0 |
| CCF DHHS | 2,914 | 1,498 | 0 | 1,280 | 0 |
| Veteran's Millage | 13,330 | 6,772 | 2,067 | 3,765 | 0 |
| SP Comm. Correct | 7,050 | 3,336 | 474 | 2,937 | 0 |
| SP Remonum. | 554 | 231 | 0 | 301 | 0 |
| SP Ag Preservation | 1,951 | 784 | 118 | 979 | 0 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .5 - Allocation Summary
For Department Fiscal Services 101-191

| Receiving Department | Total | Accounting | Payroll | Budgeting | Division Admin |
|-------------------------|------------------|------------------|----------------|----------------|----------------|
| KCBA Debt Service | 2,674 | 312 | 0 | 2,334 | 0 |
| KC Constr. Fund | 205 | 50 | 0 | 151 | 0 |
| DPW Resource Rec | 8,162 | 2,842 | 474 | 4,594 | 0 |
| DPW Act 451 | 347 | 111 | 0 | 226 | 0 |
| DPW Admin & Fin | 11,768 | 4,948 | 1,934 | 4,443 | 0 |
| DPW NK Landfill | 7,914 | 3,762 | 353 | 3,464 | 0 |
| DPW LTE | 1,057 | 276 | 0 | 753 | 0 |
| DPW SK Landfill | 26,213 | 15,404 | 3,392 | 6,024 | 0 |
| DPW WTE | 18,457 | 10,724 | 1,501 | 5,271 | 0 |
| DPW Mat. Recycle | 23,810 | 13,828 | 2,947 | 5,798 | 0 |
| DPW NK Transfer | 20,731 | 13,195 | 1,821 | 4,518 | 0 |
| DPW Sparta LF | 4,221 | 1,961 | 128 | 1,958 | 0 |
| DPW Kentwood LF | 8,462 | 4,058 | 353 | 3,690 | 0 |
| DPW Ordinance | 1,652 | 602 | 0 | 979 | 0 |
| DPW HHW | 7,854 | 4,206 | 413 | 2,862 | 0 |
| Deliquent Tax | 12,775 | 3,826 | 0 | 7,681 | 0 |
| Motor Pool | 1,615 | 1,068 | 0 | 452 | 0 |
| Office Equipment | 9,951 | 1,531 | 0 | 8,284 | 0 |
| Risk Managment | 23,982 | 6,456 | 237 | 4,443 | 12,228 |
| Drain Revolving | 65,249 | 20,608 | 0 | 42,547 | 0 |
| Lake Level Revol | 4,331 | 1,132 | 0 | 3,088 | 0 |
| Drain Debt Serv | 1,115 | 259 | 0 | 828 | 0 |
| Coronavirus Relief Fund | 44,600 | 20,242 | 3,257 | 19,278 | 0 |
| CERA Payments | 194,619 | 178,724 | 0 | 0 | 0 |
| Non Allocated | 4,824 | 3,110 | 0 | 1,431 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 2,365,214 | 1,218,087 | 409,116 | 482,022 | 140,782 |

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .5 - Allocation Summary
For Department Fiscal Services 101-191**

| Receiving Department | Audit Services |
|------------------------------|----------------|
| Fiscal Services 101-191 | 344 |
| Administrator 101-172 | 385 |
| Human Resources | 365 |
| Purchasing 101-233 | 201 |
| Treasurer 101-253 | 861 |
| Facilities Mgmt 101-265-2601 | 363 |
| Building & Grounds | 2,777 |
| Central Services | 428 |
| Fleet Services | 634 |
| Information Technology | 1,830 |
| Commissioners | 280 |
| Circuit Court | 9,172 |
| Circuit Court Svcs | 335 |
| District Court | 572 |
| Law Library | 16 |
| Probate Court | 1,108 |
| Cir Ct Referee | 243 |
| Probation CC | 54 |
| F.O.C. | 1,022 |
| Elections | 189 |
| COMIT | 3 |
| County Clerk | 574 |
| Concealed Pistol | 221 |
| Clerk Circuit Ct | 427 |
| Equalization | 378 |
| Prosecutor | 1,593 |
| Pros Atty CRP | 526 |
| Pros Atty IV-E | 216 |
| Pros Atty CVR | 281 |
| Pros Atty YSOTP | 1 |
| Reg of Deeds | 505 |
| Co-op Extension | 172 |
| KCH Boiler Plant | 280 |
| Drain Commissioner | 319 |
| Sheriff | 2,896 |
| SRO 279-301-3027 | 370 |
| CP 279-301-3030 | 127 |
| CP 279-301-3031 | 135 |
| CP 279-301-3032 | 138 |
| CP 279-301-3033 | 131 |
| Traffic & Safety | 12 |
| Emergency Mgmt | 276 |
| Marine | 172 |
| Twp Law Enf | 419 |
| Twp Law Enf EP | 265 |
| Twp Law Enf CS | 146 |
| 2nd Road Patrol | 221 |
| E-911 | 534 |
| Dispatch 261-325 | 339 |
| Jail | 2,720 |
| MDOT Road Crew | 3 |
| RC Inmate Crew | 106 |

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .5 - Allocation Summary
For Department Fiscal Services 101-191**

| Receiving Department | Audit Services |
|----------------------|----------------|
| DPW Corr Deputies | 82 |
| Health Prev Prog | 37 |
| Medical Examiner | 269 |
| Mental Health | 8 |
| Human Services | 171 |
| Guardianship | 1,021 |
| Zoo | 4 |
| Fire Prevention | 102 |
| Parks & Rec | 6,308 |
| Health | 17,505 |
| H-COVID | 1,933 |
| H-Animal Control | 938 |
| Lodging Tax | 466 |
| Early Childhood Mil | 229 |
| Corr/Det Fac. | 158 |
| Senior Millage | 236 |
| ID 260-283 | 1,440 |
| ID 260-284 | 257 |
| ID 260-286 | 156 |
| ROD Automation | 377 |
| Zoo/Museum Millage | 324 |
| Sh Narcotics Shr | 219 |
| Sh Narcotics Fed | 36 |
| 283-694 CDBG Admin | 393 |
| 283-691 HOME | 240 |
| 283-694 CDBG HR | 221 |
| 283-694 CDBG LGA | 188 |
| 283-695 6950 COC | 132 |
| 283-695 6951 COC | 131 |
| 283-696-3660 ESG | 166 |
| 283-697-69XX | 8 |
| Housing Commissn | 5,896 |
| Community Action | 6,156 |
| CC Juve AD | 11 |
| CC Milk Meal | 134 |
| CCF State Inst. | 7 |
| CCF IHC ASO | 156 |
| CCF IHC CP | 1,124 |
| CCF IHC YDIP | 19 |
| CCF IHC CASA | 20 |
| CCF IC ICP | 253 |
| CCF IC ICPO | 35 |
| CCF FFC FFCP | 46 |
| CCF FFC FFCPO | 98 |
| CCF FFC FFCPPRC | 84 |
| CCF JD Juve Det | 772 |
| CCF JD Fac Mgmt | 482 |
| CCF DHHS | 136 |
| Veteran's Millage | 726 |
| SP Comm. Correct | 303 |
| SP Remonum. | 22 |
| SP Ag Preservation | 70 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .5 - Allocation Summary
For Department Fiscal Services 101-191

| Receiving Department | Audit Services |
|-------------------------|----------------|
| KCBA Debt Service | 28 |
| KC Constr. Fund | 4 |
| DPW Resource Rec | 253 |
| DPW Act 451 | 10 |
| DPW Admin & Fin | 443 |
| DPW NK Landfill | 335 |
| DPW LTE | 28 |
| DPW SK Landfill | 1,392 |
| DPW WTE | 961 |
| DPW Mat. Recycle | 1,237 |
| DPW NK Transfer | 1,197 |
| DPW Sparta LF | 174 |
| DPW Kentwood LF | 361 |
| DPW Ordinance | 71 |
| DPW HHW | 374 |
| Deliquent Tax | 1,267 |
| Motor Pool | 95 |
| Office Equipment | 136 |
| Risk Managment | 618 |
| Drain Revolving | 2,094 |
| Lake Level Revol | 112 |
| Drain Debt Serv | 27 |
| Coronavirus Relief Fund | 1,822 |
| CERA Payments | 15,895 |
| Non Allocated | 283 |
| | |
| Direct Bill | 0 |
| | |
| Total | <u>115,207</u> |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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, 2021
Schedule .2 - Costs To Be Allocated
For Department Administrator 101-172

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 1,889,171 | | | 1,889,171 |
| Cost Adjustments: | | | | |
| Management Studies | 104,885 | | | |
| Corporate Counsel | 155,931 | | | |
| Reimbursement | 0 | | | |
| Total Departmental Cost Adjustments: | 260,816 | | | 260,816 |
| Inbound Costs: | | | | |
| Building Depreciation | 19,830 | | 19,830 | |
| Fiscal Services 101-191 | 9,319 | 1,179 | 10,498 | |
| Administrator 101-172 | | 12,858 | 12,858 | |
| Human Resources | | 11,061 | 11,061 | |
| Purchasing 101-233 | | 2,542 | 2,542 | |
| Treasurer 101-253 | | 719 | 719 | |
| Building & Grounds | | 112,876 | 112,876 | |
| Central Services | | 3,402 | 3,402 | |
| Information Technology | | 89,744 | 89,744 | |
| I.T. Fiscal/HR/Phone System | | 9,633 | 9,633 | |
| Total Allocated Additions: | 29,149 | 244,013 | 273,162 | 273,162 |
| Total To Be Allocated: | 2,179,136 | 244,013 | | 2,423,149 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .3 - Costs Allocated By Activity
For Department Administrator 101-172

| | Total | G&A | County Admin | Legal/Prof Serv |
|--|-----------|-----|--------------|-----------------|
| Wages & Benefits | | | | |
| SALARIES & WAGES | 1,370,658 | 0 | 1,370,658 | 0 |
| FRINGE BENEFITS | 436,315 | 0 | 436,315 | 0 |
| Other Expense & Cost | | | | |
| Supplies | 7,287 | 0 | 7,287 | 0 |
| Memberships | 28,372 | 0 | 28,372 | 0 |
| Operating Expenses | 23,221 | 0 | 23,221 | 0 |
| Insurance | 6,492 | 0 | 6,492 | 0 |
| Contract Services | 5,412 | 0 | 5,412 | 0 |
| Expendable Equip | 7,755 | 0 | 7,755 | 0 |
| Meetings | 3,664 | 0 | 3,664 | 0 |
| Audit Adjustment | (5) | 0 | (5) | 0 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | 1,889,171 | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | |
| Management Studies | 104,885 | 0 | 43,756 | 61,129 |
| Corporate Counsel | 155,931 | 0 | 44,601 | 111,330 |
| Reimbursement | 0 | 0 | 0 | 0 |
| Functional Cost | 2,149,987 | 0 | 1,977,528 | 172,459 |
| Allocation Step 1 | | | | |
| Inbound - All Others | 29,149 | 0 | 29,149 | 0 |
| Reallocate Admin Costs | | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 2,179,136 | 0 | 2,006,677 | 172,459 |
| Allocation Step 2 | | | | |
| Inbound - All Others | 244,013 | 0 | 244,013 | 0 |
| 2nd Allocation | 244,013 | 0 | 244,013 | 0 |
| Total For Administrator 101-172 | | | | |
| Schedule .3 Total | 2,423,149 | 0 | 2,250,690 | 172,459 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .4 - Detail Activity Allocations
For Department Administrator 101-172

Activity - County Admin

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| Fiscal Services 101-191 | 17.02 | 0.985130 | 19,768 | | 19,768 | | 19,768 |
| Administrator 101-172 | 11.07 | 0.640740 | 12,858 | | 12,858 | | 12,858 |
| Human Resources | 14.06 | 0.813803 | 16,330 | | 16,330 | 2,019 | 18,349 |
| Purchasing 101-233 | 5.86 | 0.339181 | 6,806 | | 6,806 | 841 | 7,648 |
| Treasurer 101-253 | 12.00 | 0.694569 | 13,938 | | 13,938 | 1,723 | 15,661 |
| Facilities Mgmt 101-265-2601 | 2.97 | 0.171906 | 3,450 | | 3,450 | 426 | 3,876 |
| Building & Grounds | 43.85 | 2.538071 | 50,931 | | 50,931 | 6,296 | 57,226 |
| Central Services | 6.75 | 0.390695 | 7,840 | | 7,840 | 969 | 8,809 |
| Fleet Services | 3.61 | 0.208950 | 4,193 | | 4,193 | 518 | 4,711 |
| Information Technology | 36.17 | 2.093547 | 42,011 | | 42,011 | 5,193 | 47,204 |
| Commissioners | 22.39 | 1.295950 | 26,006 | | 26,006 | 3,215 | 29,220 |
| Circuit Court | 86.33 | 4.996845 | 100,271 | | 100,271 | 12,394 | 112,665 |
| Circuit Court Svcs | 21.40 | 1.238648 | 24,856 | | 24,856 | 3,072 | 27,928 |
| District Court | 31.72 | 1.835978 | 36,842 | | 36,842 | 4,554 | 41,396 |
| Probate Court | 14.47 | 0.837535 | 16,807 | | 16,807 | 2,078 | 18,884 |
| Cir Ct Referee | 13.52 | 0.782548 | 15,703 | | 15,703 | 1,941 | 17,644 |
| F.O.C. | 96.63 | 5.593017 | 112,234 | | 112,234 | 13,873 | 126,107 |
| Elections | 2.48 | 0.143544 | 2,880 | | 2,880 | 356 | 3,237 |
| County Clerk | 8.87 | 0.513402 | 10,302 | | 10,302 | 1,273 | 11,576 |
| Concealed Pistol | 0.99 | 0.057302 | 1,150 | | 1,150 | 142 | 1,292 |
| Clerk Circuit Ct | 23.44 | 1.356725 | 27,225 | | 27,225 | 3,365 | 30,590 |
| Equalization | 14.90 | 0.862423 | 17,306 | | 17,306 | 2,139 | 19,445 |
| Prosecutor | 40.02 | 2.316388 | 46,482 | | 46,482 | 5,746 | 52,228 |
| Pros Atty CRP | 18.67 | 1.080634 | 21,685 | | 21,685 | 2,680 | 24,365 |
| Pros Atty IV-E | 7.37 | 0.426581 | 8,560 | | 8,560 | 1,058 | 9,618 |
| Pros Atty CVR | 9.52 | 0.551025 | 11,057 | | 11,057 | 1,367 | 12,424 |
| Reg of Deeds | 6.14 | 0.355388 | 7,131 | | 7,131 | 882 | 8,013 |
| Co-op Extension | 1.00 | 0.057881 | 1,161 | | 1,161 | 144 | 1,305 |
| KCH Boiler Plant | 0.05 | 0.002894 | 58 | | 58 | 7 | 65 |
| Drain Commissioner | 5.01 | 0.289983 | 5,819 | | 5,819 | 719 | 6,538 |
| Sheriff | 167.35 | 9.686344 | 194,374 | | 194,374 | 24,027 | 218,400 |
| SRO 279-301-3027 | 13.05 | 0.755344 | 15,157 | | 15,157 | 1,874 | 17,031 |
| CP 279-301-3030 | 1.00 | 0.057881 | 1,161 | | 1,161 | 144 | 1,305 |
| CP 279-301-3031 | 1.00 | 0.057881 | 1,161 | | 1,161 | 144 | 1,305 |
| CP 279-301-3032 | 1.00 | 0.057881 | 1,161 | | 1,161 | 144 | 1,305 |
| CP 279-301-3033 | 1.00 | 0.057881 | 1,161 | | 1,161 | 144 | 1,305 |
| Emergency Mgmt | 1.67 | 0.096661 | 1,940 | | 1,940 | 240 | 2,179 |
| Marine | 1.89 | 0.109395 | 2,195 | | 2,195 | 271 | 2,467 |
| Twp Law Enf | 40.86 | 2.365008 | 47,458 | | 47,458 | 5,866 | 53,324 |
| Twp Law Enf EP | 13.09 | 0.757659 | 15,204 | | 15,204 | 1,879 | 17,083 |
| Twp Law Enf CS | 1.00 | 0.057881 | 1,161 | | 1,161 | 144 | 1,305 |
| 2nd Road Patrol | 2.52 | 0.145860 | 2,927 | | 2,927 | 362 | 3,289 |
| E-911 | 60.86 | 3.522623 | 70,688 | | 70,688 | 8,738 | 79,425 |
| Jail | 272.11 | 15.749927 | 316,050 | | 316,050 | 39,067 | 355,117 |
| RC Inmate Crew | 1.00 | 0.057881 | 1,161 | | 1,161 | 144 | 1,305 |
| DPW Corr Deputies | 0.73 | 0.042253 | 848 | | 848 | 105 | 953 |
| Medical Examiner | 5.53 | 0.320081 | 6,423 | | 6,423 | 794 | 7,217 |
| Human Services | 3.00 | 0.173642 | 3,484 | | 3,484 | 431 | 3,915 |
| Parks & Rec | 57.74 | 3.342035 | 67,064 | | 67,064 | 8,290 | 75,354 |
| Health | 190.58 | 11.030914 | 221,355 | | 221,355 | 27,362 | 248,717 |
| H-COVID | 29.53 | 1.709219 | 34,298 | | 34,298 | 4,240 | 38,538 |
| H-Animal Control | 21.77 | 1.260064 | 25,285 | | 25,285 | 3,126 | 28,411 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 0.057881 | 1,161 | | 1,161 | 144 | 1,305 |
| ID 260-283 | 0.55 | 0.031834 | 639 | | 639 | 79 | 718 |
| ID 260-284 | 4.00 | 0.231523 | 4,646 | | 4,646 | 574 | 5,220 |
| ID 260-286 | 0.04 | 0.002315 | 46 | | 46 | 6 | 52 |
| ROD Automation | 1.54 | 0.089136 | 1,789 | | 1,789 | 221 | 2,010 |
| Sh Narcotics Shr | 0.98 | 0.056723 | 1,138 | | 1,138 | 141 | 1,279 |
| 283-694 CDBG Admin | 1.97 | 0.114025 | 2,288 | | 2,288 | 283 | 2,571 |
| 283-691 HOME | 0.44 | 0.025468 | 511 | | 511 | 63 | 574 |
| 283-694 CDBG HR | 0.44 | 0.025468 | 511 | | 511 | 63 | 574 |
| 283-695 6950 COC | 0.05 | 0.002894 | 58 | | 58 | 7 | 65 |
| 283-695 6951 COC | 0.04 | 0.002315 | 46 | | 46 | 6 | 52 |
| 283-696-3660 ESG | 0.09 | 0.005209 | 105 | | 105 | 13 | 117 |
| Housing Commissn | 3.89 | 0.225156 | 4,518 | | 4,518 | 558 | 5,077 |
| Community Action | 26.72 | 1.546574 | 31,035 | | 31,035 | 3,836 | 34,871 |
| CCF IHC ASO | 4.26 | 0.246572 | 4,948 | | 4,948 | 612 | 5,560 |
| CCF IHC CP | 54.34 | 3.145240 | 63,115 | | 63,115 | 7,802 | 70,916 |
| CCF JD Juve Det | 73.81 | 4.272178 | 85,729 | | 85,729 | 10,597 | 96,326 |
| CCF JD Fac Mgmt | 4.84 | 0.280143 | 5,622 | | 5,622 | 695 | 6,316 |
| Veteran's Millage | 8.72 | 0.504720 | 10,128 | | 10,128 | 1,252 | 11,380 |
| SP Comm. Correct | 2.00 | 0.115762 | 2,323 | | 2,323 | 287 | 2,610 |
| SP Ag Preservation | 0.50 | 0.028940 | 581 | | 581 | 72 | 653 |
| DPW Resource Rec | 2.00 | 0.115762 | 2,323 | | 2,323 | 287 | 2,610 |
| DPW Admin & Fin | 8.16 | 0.472307 | 9,478 | | 9,478 | 1,172 | 10,649 |
| DPW NK Landfill | 1.49 | 0.086242 | 1,731 | | 1,731 | 214 | 1,945 |
| DPW SK Landfill | 14.31 | 0.828274 | 16,621 | | 16,621 | 2,054 | 18,675 |
| DPW WTE | 6.33 | 0.366385 | 7,352 | | 7,352 | 909 | 8,261 |
| DPW Mat. Recycle | 12.43 | 0.719458 | 14,437 | | 14,437 | 1,785 | 16,222 |
| DPW NK Transfer | 7.68 | 0.444524 | 8,920 | | 8,920 | 1,103 | 10,023 |
| DPW Sparta LF | 0.54 | 0.031256 | 627 | | 627 | 78 | 705 |
| DPW Kentwood LF | 1.49 | 0.086242 | 1,731 | | 1,731 | 214 | 1,945 |
| DPW HHW | 1.74 | 0.100713 | 2,021 | | 2,021 | 250 | 2,271 |
| Risk Managment | 1.00 | 0.057881 | 1,161 | | 1,161 | 144 | 1,305 |
| Coronavirus Relief Fund | 13.74 | 0.795282 | 15,959 | | 15,959 | 1,973 | 17,931 |
| Schedule .4 Total for County Admin | 1,727.69 | 100.000000 | 2,006,677 | | 2,006,677 | 244,013 | 2,250,690 |

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, 2021
Schedule .4 - Detail Activity Allocations
For Department Administrator 101-172

Activity - Legal/Prof Serv

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| Fiscal Services 101-191 | 375.00 | 0.217443 | 375 | | 375 | | 375 |
| Human Resources | 74,943.00 | 43.455546 | 74,943 | | 74,943 | | 74,943 |
| Non Allocated | 97,141.00 | 56.327011 | 97,141 | | 97,141 | | 97,141 |
| Schedule .4 Total for Legal/Prof Serv | 172,459.00 | 100.000000 | 172,459 | | 172,459 | 0 | 172,459 |

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, 2021
Schedule .5 - Allocation Summary
For Department Administrator 101-172

| Receiving Department | Total | County Admin | Legal/Prof Serv |
|------------------------------|---------|--------------|-----------------|
| Fiscal Services 101-191 | 20,143 | 19,768 | 375 |
| Administrator 101-172 | 12,858 | 12,858 | 0 |
| Human Resources | 93,292 | 18,349 | 74,943 |
| Purchasing 101-233 | 7,648 | 7,648 | 0 |
| Treasurer 101-253 | 15,661 | 15,661 | 0 |
| Facilities Mgmt 101-265-2601 | 3,876 | 3,876 | 0 |
| Building & Grounds | 57,226 | 57,226 | 0 |
| Central Services | 8,809 | 8,809 | 0 |
| Fleet Services | 4,711 | 4,711 | 0 |
| Information Technology | 47,204 | 47,204 | 0 |
| Commissioners | 29,220 | 29,220 | 0 |
| Circuit Court | 112,665 | 112,665 | 0 |
| Circuit Court Svcs | 27,928 | 27,928 | 0 |
| District Court | 41,396 | 41,396 | 0 |
| Probate Court | 18,884 | 18,884 | 0 |
| Cir Ct Referee | 17,644 | 17,644 | 0 |
| F.O.C. | 126,107 | 126,107 | 0 |
| Elections | 3,237 | 3,237 | 0 |
| County Clerk | 11,576 | 11,576 | 0 |
| Concealed Pistol | 1,292 | 1,292 | 0 |
| Clerk Circuit Ct | 30,590 | 30,590 | 0 |
| Equalization | 19,445 | 19,445 | 0 |
| Prosecutor | 52,228 | 52,228 | 0 |
| Pros Atty CRP | 24,365 | 24,365 | 0 |
| Pros Atty IV-E | 9,618 | 9,618 | 0 |
| Pros Atty CVR | 12,424 | 12,424 | 0 |
| Reg of Deeds | 8,013 | 8,013 | 0 |
| Co-op Extension | 1,305 | 1,305 | 0 |
| KCH Boiler Plant | 65 | 65 | 0 |
| Drain Commissioner | 6,538 | 6,538 | 0 |
| Sheriff | 218,400 | 218,400 | 0 |
| SRO 279-301-3027 | 17,031 | 17,031 | 0 |
| CP 279-301-3030 | 1,305 | 1,305 | 0 |
| CP 279-301-3031 | 1,305 | 1,305 | 0 |
| CP 279-301-3032 | 1,305 | 1,305 | 0 |
| CP 279-301-3033 | 1,305 | 1,305 | 0 |
| Emergency Mgmt | 2,179 | 2,179 | 0 |
| Marine | 2,467 | 2,467 | 0 |
| Twp Law Enf | 53,324 | 53,324 | 0 |
| Twp Law Enf EP | 17,083 | 17,083 | 0 |
| Twp Law Enf CS | 1,305 | 1,305 | 0 |
| 2nd Road Patrol | 3,289 | 3,289 | 0 |
| E-911 | 79,425 | 79,425 | 0 |
| Jail | 355,117 | 355,117 | 0 |
| RC Inmate Crew | 1,305 | 1,305 | 0 |
| DPW Corr Deputies | 953 | 953 | 0 |
| Medical Examiner | 7,217 | 7,217 | 0 |
| Human Services | 3,915 | 3,915 | 0 |
| Parks & Rec | 75,354 | 75,354 | 0 |
| Health | 248,717 | 248,717 | 0 |
| H-COVID | 38,538 | 38,538 | 0 |
| H-Animal Control | 28,411 | 28,411 | 0 |

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .5 - Allocation Summary
For Department Administrator 101-172**

| Receiving Department | Total | County Admin | Legal/Prof Serv |
|-------------------------|------------------|------------------|-----------------|
| Lodging Tax | 1,305 | 1,305 | 0 |
| ID 260-283 | 718 | 718 | 0 |
| ID 260-284 | 5,220 | 5,220 | 0 |
| ID 260-286 | 52 | 52 | 0 |
| ROD Automation | 2,010 | 2,010 | 0 |
| Sh Narcotics Shr | 1,279 | 1,279 | 0 |
| 283-694 CDBG Admin | 2,571 | 2,571 | 0 |
| 283-691 HOME | 574 | 574 | 0 |
| 283-694 CDBG HR | 574 | 574 | 0 |
| 283-695 6950 COC | 65 | 65 | 0 |
| 283-695 6951 COC | 52 | 52 | 0 |
| 283-696-3660 ESG | 117 | 117 | 0 |
| Housing Commissn | 5,077 | 5,077 | 0 |
| Community Action | 34,871 | 34,871 | 0 |
| CCF IHC ASO | 5,560 | 5,560 | 0 |
| CCF IHC CP | 70,916 | 70,916 | 0 |
| CCF JD Juve Det | 96,326 | 96,326 | 0 |
| CCF JD Fac Mgmt | 6,316 | 6,316 | 0 |
| Veteran's Millage | 11,380 | 11,380 | 0 |
| SP Comm. Correct | 2,610 | 2,610 | 0 |
| SP Ag Preservation | 653 | 653 | 0 |
| DPW Resource Rec | 2,610 | 2,610 | 0 |
| DPW Admin & Fin | 10,649 | 10,649 | 0 |
| DPW NK Landfill | 1,945 | 1,945 | 0 |
| DPW SK Landfill | 18,675 | 18,675 | 0 |
| DPW WTE | 8,261 | 8,261 | 0 |
| DPW Mat. Recycle | 16,222 | 16,222 | 0 |
| DPW NK Transfer | 10,023 | 10,023 | 0 |
| DPW Sparta LF | 705 | 705 | 0 |
| DPW Kentwood LF | 1,945 | 1,945 | 0 |
| DPW HHW | 2,271 | 2,271 | 0 |
| Risk Managment | 1,305 | 1,305 | 0 |
| Coronavirus Relief Fund | 17,931 | 17,931 | 0 |
| Non Allocated | 97,141 | 0 | 97,141 |
| Direct Bill | 0 | 0 | 0 |
| Total | 2,423,149 | 2,250,690 | 172,459 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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, 2021
Schedule .2 - Costs To Be Allocated
For Department Human Resources

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 1,996,135 | | | 1,996,135 |
| Cost Adjustments: | | | | |
| Reimbursement | -243,431 | | | |
| Total Departmental Cost Adjustments: | -243,431 | | | -243,431 |
| Inbound Costs: | | | | |
| Building Depreciation | 14,628 | | 14,628 | |
| Fiscal Services 101-191 | 10,107 | 1,286 | 11,393 | |
| Administrator 101-172 | 91,273 | 2,019 | 93,292 | |
| Human Resources | | 14,017 | 14,017 | |
| Purchasing 101-233 | | 3,328 | 3,328 | |
| Treasurer 101-253 | | 742 | 742 | |
| Building & Grounds | | 83,267 | 83,267 | |
| Central Services | | 10,957 | 10,957 | |
| Fleet Services | | 52 | 52 | |
| Information Technology | | 73,529 | 73,529 | |
| I.T. Fiscal/HR/Phone System | | 11,071 | 11,071 | |
| Total Allocated Additions: | 116,009 | 200,267 | 316,275 | 316,275 |
| Total To Be Allocated: | 1,868,713 | 200,267 | | 2,068,979 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

| | Total | G&A | Human Resources | Labor Relations |
|--------------------------------------|-----------|----------|-----------------|-----------------|
| Wages & Benefits | | | | |
| SALARIES & WAGES | 1,113,559 | 46,152 | 979,783 | 87,624 |
| FRINGE BENEFITS | 438,345 | 18,147 | 385,700 | 34,498 |
| Other Expense & Cost | | | | |
| Office Supplies | 4,351 | 180 | 3,829 | 342 |
| Operating Expenses | 24,911 | 1,031 | 21,920 | 1,960 |
| Service Awards | 3,620 | 0 | 3,620 | 0 |
| Contract Services | 186,720 | 0 | 179,219 | 7,501 |
| Promotions | 376 | 0 | 376 | 0 |
| Recruitment | 104,117 | 0 | 104,117 | 0 |
| Education & Train | 89,758 | 0 | 89,758 | 0 |
| Expendable Equip | 3,204 | 133 | 2,819 | 252 |
| Software | 27,174 | 1,125 | 23,910 | 2,139 |
| Audit Adjustment | 0 | 0 | 0 | 0 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | 1,996,135 | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | |
| Reimbursement | (243,431) | 0 | (243,431) | 0 |
| Functional Cost | | | | |
| Functional Cost | 1,752,704 | 66,768 | 1,551,620 | 134,316 |
| Allocation Step 1 | | | | |
| Inbound - All Others | 116,009 | 4,803 | 102,076 | 9,130 |
| Reallocate Admin Costs | | (71,571) | 65,695 | 5,876 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 1,868,713 | 0 | 1,719,391 | 149,322 |
| Allocation Step 2 | | | | |
| Inbound - All Others | 200,267 | 8,290 | 176,216 | 15,760 |
| Reallocate Admin Costs | | (8,290) | 7,610 | 681 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 2nd Allocation | 200,267 | 0 | 183,826 | 16,441 |
| Total For Human Resources | | | | |
| Schedule .3 Total | 2,068,979 | 0 | 1,903,217 | 165,763 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - Human Resources

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| Fiscal Services 101-191 | 17.02 | 0.986844 | 16,968 | | 16,968 | | 16,968 |
| Administrator 101-172 | 11.07 | 0.641854 | 11,036 | | 11,036 | | 11,036 |
| Human Resources | 14.06 | 0.815219 | 14,017 | | 14,017 | | 14,017 |
| Purchasing 101-233 | 5.86 | 0.339771 | 5,842 | | 5,842 | 640 | 6,482 |
| Treasurer 101-253 | 12.00 | 0.695777 | 11,963 | | 11,963 | 1,311 | 13,274 |
| Facilities Mgmt 101-265-2601 | 2.97 | 0.172205 | 2,961 | | 2,961 | 324 | 3,285 |
| Building & Grounds | 43.85 | 2.542486 | 43,715 | | 43,715 | 4,791 | 48,506 |
| Central Services | 6.75 | 0.391375 | 6,729 | | 6,729 | 737 | 7,467 |
| Fleet Services | 3.61 | 0.209313 | 3,599 | | 3,599 | 394 | 3,993 |
| Information Technology | 36.17 | 2.097188 | 36,059 | | 36,059 | 3,952 | 40,011 |
| Commissioners | 22.39 | 1.298204 | 22,321 | | 22,321 | 2,446 | 24,767 |
| Circuit Court | 86.33 | 5.005537 | 86,065 | | 86,065 | 9,432 | 95,497 |
| Circuit Court Svcs | 21.40 | 1.240803 | 21,334 | | 21,334 | 2,338 | 23,672 |
| District Court | 31.72 | 1.839171 | 31,623 | | 31,623 | 3,466 | 35,088 |
| Probate Court | 14.47 | 0.838991 | 14,426 | | 14,426 | 1,581 | 16,006 |
| Cir Ct Referee | 13.52 | 0.783909 | 13,478 | | 13,478 | 1,477 | 14,956 |
| F.O.C. | 96.63 | 5.602746 | 96,333 | | 96,333 | 10,557 | 106,890 |
| Elections | 2.48 | 0.143794 | 2,472 | | 2,472 | 271 | 2,743 |
| County Clerk | 8.87 | 0.514295 | 8,843 | | 8,843 | 969 | 9,812 |
| Concealed Pistol | 0.99 | 0.057402 | 987 | | 987 | 108 | 1,095 |
| Clerk Circuit Ct | 23.44 | 1.359085 | 23,368 | | 23,368 | 2,561 | 25,929 |
| Equalization | 14.90 | 0.863923 | 14,854 | | 14,854 | 1,628 | 16,482 |
| Prosecutor | 40.02 | 2.320417 | 39,897 | | 39,897 | 4,372 | 44,269 |
| Pros Atty CRP | 18.67 | 1.082513 | 18,613 | | 18,613 | 2,040 | 20,652 |
| Pros Atty IV-E | 7.37 | 0.427323 | 7,347 | | 7,347 | 805 | 8,153 |
| Pros Atty CVR | 9.52 | 0.551983 | 9,491 | | 9,491 | 1,040 | 10,531 |
| Reg of Deeds | 6.14 | 0.356006 | 6,121 | | 6,121 | 671 | 6,792 |
| Co-op Extension | 1.00 | 0.057981 | 997 | | 997 | 109 | 1,106 |
| KCH Boiler Plant | 0.05 | 0.002899 | 50 | | 50 | 5 | 55 |
| Drain Commissioner | 5.01 | 0.290487 | 4,995 | | 4,995 | 547 | 5,542 |
| Sheriff | 167.35 | 9.703193 | 166,836 | | 166,836 | 18,284 | 185,120 |
| SRO 279-301-3027 | 13.05 | 0.756658 | 13,010 | | 13,010 | 1,426 | 14,436 |
| CP 279-301-3030 | 1.00 | 0.057981 | 997 | | 997 | 109 | 1,106 |
| CP 279-301-3031 | 1.00 | 0.057981 | 997 | | 997 | 109 | 1,106 |
| CP 279-301-3032 | 1.00 | 0.057981 | 997 | | 997 | 109 | 1,106 |
| CP 279-301-3033 | 1.00 | 0.057981 | 997 | | 997 | 109 | 1,106 |
| Emergency Mgmt | 1.67 | 0.096829 | 1,665 | | 1,665 | 182 | 1,847 |
| Marine | 1.89 | 0.109585 | 1,884 | | 1,884 | 206 | 2,091 |
| Twp Law Enf | 40.86 | 2.369121 | 40,734 | | 40,734 | 4,464 | 45,199 |
| Twp Law Enf EP | 13.09 | 0.758977 | 13,050 | | 13,050 | 1,430 | 14,480 |
| Twp Law Enf CS | 1.00 | 0.057981 | 997 | | 997 | 109 | 1,106 |
| 2nd Road Patrol | 2.52 | 0.146113 | 2,512 | | 2,512 | 275 | 2,788 |
| E-911 | 60.86 | 3.528750 | 60,673 | | 60,673 | 6,649 | 67,322 |
| Jail | 272.11 | 15.777336 | 271,274 | | 271,274 | 29,733 | 301,007 |
| RC Inmate Crew | 1.00 | 0.057981 | 997 | | 997 | 109 | 1,106 |
| DPW Corr Deputies | 0.73 | 0.042326 | 728 | | 728 | 80 | 807 |
| Medical Examiner | 5.53 | 0.320637 | 5,513 | | 5,513 | 604 | 6,117 |
| Parks & Rec | 57.74 | 3.347848 | 57,563 | | 57,563 | 6,308 | 63,871 |
| Health | 190.58 | 11.050102 | 189,994 | | 189,994 | 20,822 | 210,816 |
| H-COVID | 29.53 | 1.712192 | 29,439 | | 29,439 | 3,226 | 32,666 |
| H-Animal Control | 21.77 | 1.262256 | 21,703 | | 21,703 | 2,378 | 24,082 |
| Lodging Tax | 1.00 | 0.057981 | 997 | | 997 | 109 | 1,106 |

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 260-283 | 0.55 | 0.031890 | 548 | | 548 | 60 | 608 |
| ID 260-284 | 4.00 | 0.231926 | 3,988 | | 3,988 | 437 | 4,425 |
| ID 260-286 | 0.04 | 0.002319 | 40 | | 40 | 4 | 44 |
| ROD Automation | 1.54 | 0.089291 | 1,535 | | 1,535 | 168 | 1,703 |
| Sh Narcotics Shr | 0.98 | 0.056822 | 977 | | 977 | 107 | 1,084 |
| 283-694 CDBG Admin | 1.97 | 0.114223 | 1,964 | | 1,964 | 215 | 2,179 |
| 283-691 HOME | 0.44 | 0.025512 | 439 | | 439 | 48 | 487 |
| 283-694 CDBG HR | 0.44 | 0.025512 | 439 | | 439 | 48 | 487 |
| 283-695 6950 COC | 0.05 | 0.002899 | 50 | | 50 | 5 | 55 |
| 283-695 6951 COC | 0.04 | 0.002319 | 40 | | 40 | 4 | 44 |
| 283-696-3660 ESG | 0.09 | 0.005218 | 90 | | 90 | 10 | 99 |
| Housing Commissn | 3.89 | 0.225548 | 3,878 | | 3,878 | 425 | 4,303 |
| Community Action | 26.72 | 1.549264 | 26,638 | | 26,638 | 2,919 | 29,557 |
| CCF IHC ASO | 4.26 | 0.247001 | 4,247 | | 4,247 | 465 | 4,712 |
| CCF IHC CP | 54.34 | 3.150711 | 54,173 | | 54,173 | 5,937 | 60,110 |
| CCF JD Juve Det | 73.81 | 4.279610 | 73,583 | | 73,583 | 8,064 | 81,647 |
| CCF JD Fac Mgmt | 4.84 | 0.280630 | 4,825 | | 4,825 | 529 | 5,354 |
| Veteran's Millage | 8.72 | 0.505598 | 8,693 | | 8,693 | 953 | 9,646 |
| SP Comm. Correct | 2.00 | 0.115963 | 1,994 | | 1,994 | 218 | 2,212 |
| SP Ag Preservation | 0.50 | 0.028991 | 498 | | 498 | 55 | 553 |
| DPW Resource Rec | 2.00 | 0.115963 | 1,994 | | 1,994 | 218 | 2,212 |
| DPW Admin & Fin | 8.16 | 0.473129 | 8,135 | | 8,135 | 892 | 9,026 |
| DPW NK Landfill | 1.49 | 0.086392 | 1,485 | | 1,485 | 163 | 1,648 |
| DPW SK Landfill | 14.31 | 0.829714 | 14,266 | | 14,266 | 1,563 | 15,829 |
| DPW WTE | 6.33 | 0.367022 | 6,311 | | 6,311 | 691 | 7,002 |
| DPW Mat. Recycle | 12.43 | 0.720709 | 12,392 | | 12,392 | 1,358 | 13,750 |
| DPW NK Transfer | 7.68 | 0.445297 | 7,656 | | 7,656 | 839 | 8,495 |
| DPW Sparta LF | 0.54 | 0.031310 | 538 | | 538 | 59 | 597 |
| DPW Kentwood LF | 1.49 | 0.086392 | 1,485 | | 1,485 | 163 | 1,648 |
| DPW HHW | 1.74 | 0.100888 | 1,735 | | 1,735 | 190 | 1,925 |
| Risk Managment | 1.00 | 0.057981 | 997 | | 997 | 109 | 1,106 |
| Coronavirus Relief Fund | 13.74 | 0.796665 | 13,698 | | 13,698 | 1,501 | 15,199 |
| Schedule .4 Total for Human Resources | 1,724.69 | 100.000000 | 1,719,391 | | 1,719,391 | 183,826 | 1,903,217 |

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, 2021
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 | 5.02 | 0.370206 | 553 | | 553 | | 553 |
| Administrator 101-172 | 0.23 | 0.016962 | 25 | | 25 | | 25 |
| Purchasing 101-233 | 3.86 | 0.284661 | 425 | | 425 | | 472 |
| Treasurer 101-253 | 9.00 | 0.663717 | 991 | | 991 | 109 | 1,101 |
| Facilities Mgmt 101-265-2601 | 0.48 | 0.035398 | 53 | | 53 | 6 | 59 |
| Building & Grounds | 29.91 | 2.205752 | 3,294 | | 3,294 | 364 | 3,658 |
| Central Services | 5.75 | 0.424041 | 633 | | 633 | 70 | 703 |
| Fleet Services | 2.61 | 0.192478 | 287 | | 287 | 32 | 319 |
| Information Technology | 1.00 | 0.073746 | 110 | | 110 | 12 | 122 |
| Commissioners | 0.46 | 0.033923 | 51 | | 51 | 6 | 56 |
| Circuit Court | 55.42 | 4.087021 | 6,103 | | 6,103 | 675 | 6,777 |
| Circuit Court Svcs | 19.23 | 1.418142 | 2,118 | | 2,118 | 234 | 2,352 |
| District Court | 22.73 | 1.676254 | 2,503 | | 2,503 | 277 | 2,780 |
| Probate Court | 11.47 | 0.845870 | 1,263 | | 1,263 | 140 | 1,403 |
| Cir Ct Referee | 13.52 | 0.997050 | 1,489 | | 1,489 | 164 | 1,653 |
| F.O.C. | 84.34 | 6.219764 | 9,287 | | 9,287 | 1,027 | 10,314 |
| Elections | 1.48 | 0.109145 | 163 | | 163 | 18 | 181 |
| County Clerk | 4.88 | 0.359882 | 537 | | 537 | 59 | 597 |
| Concealed Pistol | 0.99 | 0.073009 | 109 | | 109 | 12 | 121 |
| Clerk Circuit Ct | 23.44 | 1.728614 | 2,581 | | 2,581 | 285 | 2,866 |
| Equalization | 11.90 | 0.877581 | 1,310 | | 1,310 | 145 | 1,455 |
| Prosecutor | 36.15 | 2.665929 | 3,981 | | 3,981 | 440 | 4,421 |
| Pros Atty CRP | 17.69 | 1.304572 | 1,948 | | 1,948 | 215 | 2,163 |
| Pros Atty IV-E | 7.37 | 0.543510 | 812 | | 812 | 90 | 901 |
| Pros Atty CVR | 8.46 | 0.623894 | 932 | | 932 | 103 | 1,034 |
| Reg of Deeds | 4.80 | 0.353982 | 529 | | 529 | 58 | 587 |
| Co-op Extension | 1.00 | 0.073746 | 110 | | 110 | 12 | 122 |
| KCH Boiler Plant | 0.05 | 0.003687 | 5 | | 5 | 1 | 6 |
| Drain Commissioner | 1.00 | 0.073746 | 110 | | 110 | 12 | 122 |
| Sheriff | 148.11 | 10.922566 | 16,310 | | 16,310 | 1,803 | 18,113 |
| SRO 279-301-3027 | 13.05 | 0.962389 | 1,437 | | 1,437 | 159 | 1,596 |
| CP 279-301-3030 | 1.00 | 0.073746 | 110 | | 110 | 12 | 122 |
| CP 279-301-3031 | 1.00 | 0.073746 | 110 | | 110 | 12 | 122 |
| CP 279-301-3032 | 1.00 | 0.073746 | 110 | | 110 | 12 | 122 |
| CP 279-301-3033 | 1.01 | 0.074484 | 111 | | 111 | 12 | 123 |
| Emergency Mgmt | 1.67 | 0.123156 | 184 | | 184 | 20 | 204 |
| Twp Law Enf | 39.84 | 2.938053 | 4,387 | | 4,387 | 485 | 4,872 |
| Twp Law Enf EP | 13.09 | 0.965339 | 1,441 | | 1,441 | 159 | 1,601 |
| Twp Law Enf CS | 1.00 | 0.073746 | 110 | | 110 | 12 | 122 |
| 2nd Road Patrol | 2.52 | 0.185841 | 277 | | 277 | 31 | 308 |
| E-911 | 60.67 | 4.474189 | 6,681 | | 6,681 | 738 | 7,419 |
| Jail | 268.07 | 19.769178 | 29,520 | | 29,520 | 3,268 | 32,788 |
| RC Inmate Crew | 1.00 | 0.073746 | 110 | | 110 | 12 | 122 |
| DPW Corr Deputies | 0.73 | 0.053835 | 80 | | 80 | 9 | 89 |
| Medical Examiner | 0.53 | 0.039086 | 58 | | 58 | 6 | 65 |
| Parks & Rec | 17.26 | 1.272861 | 1,901 | | 1,901 | 210 | 2,111 |
| Health | 157.62 | 11.623894 | 17,357 | | 17,357 | 1,918 | 19,275 |
| H-COVID | 21.86 | 1.612094 | 2,407 | | 2,407 | 266 | 2,673 |
| H-Animal Control | 17.22 | 1.269912 | 1,896 | | 1,896 | 210 | 2,106 |
| Lodging Tax | 1.00 | 0.073746 | 110 | | 110 | 12 | 122 |
| ID 260-284 | 4.00 | 0.294985 | 440 | | 440 | 49 | 489 |
| ROD Automation | 0.89 | 0.065634 | 98 | | 98 | 11 | 109 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Sh Narcotics Shr | 0.98 | 0.072271 | 108 | | 108 | 12 | 120 |
| 283-694 CDBG Admin | 0.90 | 0.066372 | 99 | | 99 | 11 | 110 |
| 283-691 HOME | 0.10 | 0.007375 | 11 | | 11 | 1 | 12 |
| 283-694 CDBG HR | 0.39 | 0.028761 | 43 | | 43 | 5 | 48 |
| 283-696-3660 ESG | 0.03 | 0.002212 | 3 | | 3 | 0 | 4 |
| Housing Commissn | 3.67 | 0.270649 | 404 | | 404 | 45 | 449 |
| Community Action | 19.90 | 1.467552 | 2,191 | | 2,191 | 242 | 2,434 |
| CCF IHC ASO | 4.26 | 0.314159 | 469 | | 469 | 52 | 521 |
| CCF IHC CP | 50.45 | 3.720501 | 5,556 | | 5,556 | 614 | 6,169 |
| CCF JD Juve Det | 60.33 | 4.449115 | 6,643 | | 6,643 | 734 | 7,378 |
| CCF JD Fac Mgmt | 3.84 | 0.283186 | 423 | | 423 | 47 | 470 |
| Veteran's Millage | 6.75 | 0.497788 | 743 | | 743 | 82 | 825 |
| SP Comm. Correct | 2.00 | 0.147493 | 220 | | 220 | 24 | 244 |
| DPW Resource Rec | 2.00 | 0.147493 | 220 | | 220 | 24 | 244 |
| DPW Admin & Fin | 2.00 | 0.147493 | 220 | | 220 | 24 | 244 |
| DPW NK Landfill | 0.80 | 0.058997 | 88 | | 88 | 10 | 98 |
| DPW SK Landfill | 10.05 | 0.741150 | 1,107 | | 1,107 | 122 | 1,229 |
| DPW WTE | 5.33 | 0.393068 | 587 | | 587 | 65 | 652 |
| DPW Mat. Recycle | 10.61 | 0.782448 | 1,168 | | 1,168 | 129 | 1,297 |
| DPW NK Transfer | 6.30 | 0.464602 | 694 | | 694 | 77 | 770 |
| DPW Sparta LF | 0.20 | 0.014749 | 22 | | 22 | 2 | 24 |
| DPW Kentwood LF | 1.00 | 0.073746 | 110 | | 110 | 12 | 122 |
| DPW HHW | 1.50 | 0.110619 | 165 | | 165 | 18 | 183 |
| Coronavirus Relief Fund | 4.23 | 0.311947 | 466 | | 466 | 51 | 517 |
| Schedule .4 Total for Labor Relations | 1,356.00 | 100.000000 | 149,322 | | 149,322 | 16,441 | 165,763 |

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, 2021
Schedule .5 - Allocation Summary
For Department Human Resources**

| Receiving Department | Total | Human Resources | Labor Relations |
|------------------------------|---------|-----------------|-----------------|
| Fiscal Services 101-191 | 17,521 | 16,968 | 553 |
| Administrator 101-172 | 11,061 | 11,036 | 25 |
| Human Resources | 14,017 | 14,017 | 0 |
| Purchasing 101-233 | 6,954 | 6,482 | 472 |
| Treasurer 101-253 | 14,375 | 13,274 | 1,101 |
| Facilities Mgmt 101-265-2601 | 3,344 | 3,285 | 59 |
| Building & Grounds | 52,164 | 48,506 | 3,658 |
| Central Services | 8,170 | 7,467 | 703 |
| Fleet Services | 4,312 | 3,993 | 319 |
| Information Technology | 40,133 | 40,011 | 122 |
| Commissioners | 24,824 | 24,767 | 56 |
| Circuit Court | 102,274 | 95,497 | 6,777 |
| Circuit Court Svcs | 26,024 | 23,672 | 2,352 |
| District Court | 37,868 | 35,088 | 2,780 |
| Probate Court | 17,409 | 16,006 | 1,403 |
| Cir Ct Referee | 16,609 | 14,956 | 1,653 |
| F.O.C. | 117,204 | 106,890 | 10,314 |
| Elections | 2,924 | 2,743 | 181 |
| County Clerk | 10,409 | 9,812 | 597 |
| Concealed Pistol | 1,216 | 1,095 | 121 |
| Clerk Circuit Ct | 28,795 | 25,929 | 2,866 |
| Equalization | 17,937 | 16,482 | 1,455 |
| Prosecutor | 48,690 | 44,269 | 4,421 |
| Pros Atty CRP | 22,816 | 20,652 | 2,163 |
| Pros Atty IV-E | 9,054 | 8,153 | 901 |
| Pros Atty CVR | 11,565 | 10,531 | 1,034 |
| Reg of Deeds | 7,379 | 6,792 | 587 |
| Co-op Extension | 1,228 | 1,106 | 122 |
| KCH Boiler Plant | 61 | 55 | 6 |
| Drain Commissioner | 5,664 | 5,542 | 122 |
| Sheriff | 203,232 | 185,120 | 18,113 |
| SRO 279-301-3027 | 16,031 | 14,436 | 1,596 |
| CP 279-301-3030 | 1,228 | 1,106 | 122 |
| CP 279-301-3031 | 1,228 | 1,106 | 122 |
| CP 279-301-3032 | 1,228 | 1,106 | 122 |
| CP 279-301-3033 | 1,230 | 1,106 | 123 |
| Emergency Mgmt | 2,051 | 1,847 | 204 |
| Marine | 2,091 | 2,091 | 0 |
| Twp Law Enf | 50,071 | 45,199 | 4,872 |
| Twp Law Enf EP | 16,081 | 14,480 | 1,601 |
| Twp Law Enf CS | 1,228 | 1,106 | 122 |
| 2nd Road Patrol | 3,096 | 2,788 | 308 |
| E-911 | 74,742 | 67,322 | 7,419 |
| Jail | 333,795 | 301,007 | 32,788 |
| RC Inmate Crew | 1,228 | 1,106 | 122 |
| DPW Corr Deputies | 897 | 807 | 89 |
| Medical Examiner | 6,182 | 6,117 | 65 |
| Parks & Rec | 65,982 | 63,871 | 2,111 |
| Health | 230,092 | 210,816 | 19,275 |
| H-COVID | 35,339 | 32,666 | 2,673 |
| H-Animal Control | 26,187 | 24,082 | 2,106 |
| Lodging Tax | 1,228 | 1,106 | 122 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .5 - Allocation Summary
For Department Human Resources

| Receiving Department | Total | Human Resources | Labor Relations |
|-------------------------|------------------|------------------|-----------------|
| ID 260-283 | 608 | 608 | 0 |
| ID 260-284 | 4,914 | 4,425 | 489 |
| ID 260-286 | 44 | 44 | 0 |
| ROD Automation | 1,812 | 1,703 | 109 |
| Sh Narcotics Shr | 1,204 | 1,084 | 120 |
| 283-694 CDBG Admin | 2,289 | 2,179 | 110 |
| 283-691 HOME | 499 | 487 | 12 |
| 283-694 CDBG HR | 534 | 487 | 48 |
| 283-695 6950 COC | 55 | 55 | 0 |
| 283-695 6951 COC | 44 | 44 | 0 |
| 283-696-3660 ESG | 103 | 99 | 4 |
| Housing Commissn | 4,752 | 4,303 | 449 |
| Community Action | 31,991 | 29,557 | 2,434 |
| CCF IHC ASO | 5,233 | 4,712 | 521 |
| CCF IHC CP | 66,279 | 60,110 | 6,169 |
| CCF JD Juve Det | 89,025 | 81,647 | 7,378 |
| CCF JD Fac Mgmt | 5,823 | 5,354 | 470 |
| Veteran's Millage | 10,471 | 9,646 | 825 |
| SP Comm. Correct | 2,457 | 2,212 | 244 |
| SP Ag Preservation | 553 | 553 | 0 |
| DPW Resource Rec | 2,457 | 2,212 | 244 |
| DPW Admin & Fin | 9,271 | 9,026 | 244 |
| DPW NK Landfill | 1,746 | 1,648 | 98 |
| DPW SK Landfill | 17,058 | 15,829 | 1,229 |
| DPW WTE | 7,654 | 7,002 | 652 |
| DPW Mat. Recycle | 15,047 | 13,750 | 1,297 |
| DPW NK Transfer | 9,266 | 8,495 | 770 |
| DPW Sparta LF | 622 | 597 | 24 |
| DPW Kentwood LF | 1,770 | 1,648 | 122 |
| DPW HHW | 2,108 | 1,925 | 183 |
| Risk Managment | 1,106 | 1,106 | 0 |
| Coronavirus Relief Fund | 15,716 | 15,199 | 517 |
| Direct Bill | 0 | 0 | 0 |
| Total | 2,068,979 | 1,903,217 | 165,763 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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, 2021
Schedule .2 - Costs To Be Allocated
For Department Purchasing 101-233

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 618,577 | | | 618,577 |
| Cost Adjustments: | | | | |
| Misc Reimbursement | -53 | | | |
| Total Departmental Cost Adjustments: | -53 | | | -53 |
| Inbound Costs: | | | | |
| Building Depreciation | 4,482 | | 4,482 | |
| Fiscal Services 101-191 | 86,283 | 11,289 | 97,573 | |
| Administrator 101-172 | 6,806 | 841 | 7,648 | |
| Human Resources | 6,267 | 687 | 6,954 | |
| Purchasing 101-233 | | 58 | 58 | |
| Treasurer 101-253 | | 161 | 161 | |
| Building & Grounds | | 25,512 | 25,512 | |
| Central Services | | 2,452 | 2,452 | |
| Fleet Services | | 174 | 174 | |
| Information Technology | | 79,273 | 79,273 | |
| I.T. Fiscal/HR/Phone System | | 4,552 | 4,552 | |
| Total Allocated Additions: | 103,839 | 124,998 | 228,836 | 228,836 |
| Total To Be Allocated: | 722,363 | 124,998 | | 847,360 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .3 - Costs Allocated By Activity
For Department Purchasing 101-233

| | Total | G&A | Purch General | Purch CIPS | Fleet Mgmt |
|--------------------------------------|---------|------|---------------|------------|------------|
| Wages & Benefits | | | | | |
| SALARIES & WAGES | 436,196 | 0 | 376,414 | 19,529 | 32,555 |
| FRINGE BENEFITS | 171,592 | 0 | 148,084 | 7,687 | 12,801 |
| Other Expense & Cost | | | | | |
| Supplies | 110 | 0 | 95 | 5 | 8 |
| Operating Expenses | 4,881 | 0 | 4,212 | 219 | 364 |
| Contract Services | 0 | 0 | 0 | 0 | 0 |
| Insurance | 3,297 | 0 | 2,845 | 148 | 246 |
| Expendable Equip | 2,501 | 0 | 2,158 | 112 | 187 |
| Audit Adjustment | 0 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 618,577 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| Misc Reimbursement | (53) | (53) | 0 | 0 | 0 |
| Functional Cost | 618,524 | (53) | 533,808 | 27,700 | 46,161 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 103,839 | 0 | 89,613 | 4,652 | 7,746 |
| Reallocate Admin Costs | | 53 | (46) | (2) | (4) |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 722,363 | 0 | 623,375 | 32,350 | 53,903 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 124,998 | 0 | 107,875 | 5,599 | 9,324 |
| 2nd Allocation | 124,998 | 0 | 107,875 | 5,599 | 9,324 |
| Total For Purchasing 101-233 | | | | | |
| Schedule .3 Total | 847,360 | 0 | 731,250 | 37,949 | 63,228 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .3 - Costs Allocated By Activity
For Department Purchasing 101-233

Fire Commission

| | |
|--------------------------------------|--------|
| <hr/> | |
| Wages & Benefits | |
| SALARIES & WAGES | 7,698 |
| FRINGE BENEFITS | 3,020 |
| | |
| Other Expense & Cost | |
| Supplies | 2 |
| Operating Expenses | 86 |
| Contract Services | 0 |
| Insurance | 58 |
| Expendable Equip | 44 |
| Audit Adjustment | 0 |
| | |
| Departmental Total | |
| Expenditures Per Financial Statement | |
| | |
| Deductions | |
| *Total Disallowed Costs | 0 |
| | |
| Cost Adjustments | |
| Misc Reimbursement | 0 |
| | |
| Functional Cost | 10,908 |
| | |
| Allocation Step 1 | |
| Inbound - All Others | 1,828 |
| Reallocate Admin Costs | (1) |
| Unallocated Costs | 0 |
| 1st Allocation | 12,735 |
| | |
| Allocation Step 2 | |
| Inbound - All Others | 2,199 |
| 2nd Allocation | 2,199 |
| | |
| Total For Purchasing 101-233 | |
| Schedule .3 Total | 14,934 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 176,468 | 0.218758 | 1,364 | | 1,364 | | 1,364 |
| Administrator 101-172 | 328,899 | 0.407718 | 2,542 | | 2,542 | | 2,542 |
| Human Resources | 430,612 | 0.533807 | 3,328 | | 3,328 | | 3,328 |
| Purchasing 101-233 | 7,460 | 0.009248 | 58 | | 58 | | 58 |
| Treasurer 101-253 | 73,171 | 0.090706 | 565 | | 565 | 99 | 664 |
| Facilities Mgmt 101-265-2601 | 153,879 | 0.190756 | 1,189 | | 1,189 | 208 | 1,397 |
| Building & Grounds | 3,326,313 | 4.123452 | 25,705 | | 25,705 | 4,501 | 30,205 |
| Central Services | 247,523 | 0.306841 | 1,913 | | 1,913 | 335 | 2,248 |
| Fleet Services | 172,375 | 0.213684 | 1,332 | | 1,332 | 233 | 1,565 |
| Information Technology | 2,638,877 | 3.271274 | 20,392 | | 20,392 | 3,571 | 23,963 |
| Commissioners | 396,773 | 0.491858 | 3,066 | | 3,066 | 537 | 3,603 |
| Circuit Court | 3,915,250 | 4.853526 | 30,256 | | 30,256 | 5,298 | 35,553 |
| Circuit Court Svcs | 147,825 | 0.183251 | 1,142 | | 1,142 | 200 | 1,342 |
| District Court | 250,361 | 0.310359 | 1,935 | | 1,935 | 339 | 2,273 |
| Law Library | 21,009 | 0.026044 | 162 | | 162 | 28 | 191 |
| Probate Court | 244,594 | 0.303210 | 1,890 | | 1,890 | 331 | 2,221 |
| Cir Ct Referee | 5,474 | 0.006786 | 42 | | 42 | 7 | 50 |
| Probation CC | 14,172 | 0.017568 | 110 | | 110 | 19 | 129 |
| F.O.C. | 312,649 | 0.387574 | 2,416 | | 2,416 | 423 | 2,839 |
| Elections | 88,689 | 0.109943 | 685 | | 685 | 120 | 805 |
| County Clerk | 36,796 | 0.045614 | 284 | | 284 | 50 | 334 |
| Concealed Pistol | 35,542 | 0.044060 | 275 | | 275 | 48 | 323 |
| Clerk Circuit Ct | 59,128 | 0.073298 | 457 | | 457 | 80 | 537 |
| Equalization | 285,744 | 0.354222 | 2,208 | | 2,208 | 387 | 2,595 |
| Prosecutor | 263,742 | 0.326947 | 2,038 | | 2,038 | 357 | 2,395 |
| Pros Atty CRP | 87,783 | 0.108820 | 678 | | 678 | 119 | 797 |
| Pros Atty IV-E | 20,627 | 0.025570 | 159 | | 159 | 28 | 187 |
| Pros Atty CVR | 40,909 | 0.050713 | 316 | | 316 | 55 | 371 |
| Reg of Deeds | 10,447 | 0.012951 | 81 | | 81 | 14 | 95 |
| Co-op Extension | 402,407 | 0.498842 | 3,110 | | 3,110 | 545 | 3,654 |
| KCH Boiler Plant | 719,312 | 0.891693 | 5,559 | | 5,559 | 973 | 6,532 |
| Drain Commissioner | 29,923 | 0.037094 | 231 | | 231 | 40 | 272 |
| Sheriff | 3,768,421 | 4.671510 | 29,121 | | 29,121 | 5,099 | 34,220 |
| SRO 279-301-3027 | 14,339 | 0.017775 | 111 | | 111 | 19 | 130 |
| CP 279-301-3030 | 547 | 0.000678 | 4 | | 4 | 1 | 5 |
| CP 279-301-3032 | 547 | 0.000678 | 4 | | 4 | 1 | 5 |
| CP 279-301-3033 | 377 | 0.000467 | 3 | | 3 | 0 | 3 |
| Emergency Mgmt | 324,459 | 0.402214 | 2,507 | | 2,507 | 439 | 2,946 |
| Marine | 41,775 | 0.051786 | 323 | | 323 | 56 | 379 |
| Twp Law Enf EP | 205 | 0.000254 | 2 | | 2 | 0 | 2 |
| Twp Law Enf CS | 899 | 0.001114 | 7 | | 7 | 1 | 8 |
| 2nd Road Patrol | 28,467 | 0.035289 | 220 | | 220 | 38 | 258 |
| E-911 | 66,174 | 0.082032 | 511 | | 511 | 90 | 601 |
| Jail | 10,620,644 | 13.165840 | 82,073 | | 82,073 | 14,373 | 96,445 |
| RC Inmate Crew | 3,588 | 0.004448 | 28 | | 28 | 5 | 33 |
| Health Prev Prog | 1,437,000 | 1.781372 | 11,105 | | 11,105 | 1,944 | 13,049 |
| Medical Examiner | 1,414,433 | 1.753397 | 10,930 | | 10,930 | 1,914 | 12,844 |
| Mental Health | 3,430 | 0.004252 | 27 | | 27 | 5 | 31 |
| Human Services | 457,053 | 0.566584 | 3,532 | | 3,532 | 618 | 4,150 |
| Guardianship | 589,439 | 0.730696 | 4,555 | | 4,555 | 798 | 5,352 |
| Fire Prevention | 536,080 | 0.664550 | 4,143 | | 4,143 | 725 | 4,868 |
| Parks & Rec | 2,258,106 | 2.799253 | 17,450 | | 17,450 | 3,055 | 20,505 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .4 - Detail Activity Allocations
For Department Purchasing 101-233

Activity - Purch General

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|-------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Health | 5,604,895 | 6.948088 | 43,313 | | 43,313 | 7,584 | 50,897 |
| H-COVID | 4,069,539 | 5.044789 | 31,448 | | 31,448 | 5,506 | 36,954 |
| H-Animal Control | 372,158 | 0.461344 | 2,876 | | 2,876 | 504 | 3,379 |
| Lodging Tax | 165 | 0.000205 | 1 | | 1 | 0 | 1 |
| Early Childhood Mil | 5,191,695 | 6.435866 | 40,120 | | 40,120 | 7,025 | 47,144 |
| ID 260-283 | 5,376,433 | 6.664876 | 41,547 | | 41,547 | 7,275 | 48,822 |
| ID 260-284 | 3,092 | 0.003833 | 24 | | 24 | 4 | 28 |
| ID 260-286 | 361,676 | 0.448350 | 2,795 | | 2,795 | 489 | 3,284 |
| ROD Automation | 157,785 | 0.195598 | 1,219 | | 1,219 | 213 | 1,433 |
| Sh Narcotics Shr | 50,122 | 0.062134 | 387 | | 387 | 68 | 455 |
| Sh Narcotics Fed | 1,609 | 0.001995 | 12 | | 12 | 2 | 15 |
| 283-694 CDBG Admin | 87,896 | 0.108960 | 679 | | 679 | 119 | 798 |
| 283-691 HOME | 1,736,879 | 2.153116 | 13,422 | | 13,422 | 2,350 | 15,772 |
| 283-694 CDBG HR | 511,770 | 0.634414 | 3,955 | | 3,955 | 692 | 4,647 |
| 283-694 CDBG LGA | 715,855 | 0.887407 | 5,532 | | 5,532 | 969 | 6,500 |
| 283-695 6950 COC | 493,684 | 0.611994 | 3,815 | | 3,815 | 668 | 4,483 |
| 283-695 6951 COC | 1,030,000 | 1.276836 | 7,959 | | 7,959 | 1,394 | 9,353 |
| 283-696-3660 ESG | 333,851 | 0.413857 | 2,580 | | 2,580 | 452 | 3,032 |
| 283-697-69XX | 3,468 | 0.004299 | 27 | | 27 | 5 | 31 |
| Housing Commissn | 21,656 | 0.026846 | 167 | | 167 | 29 | 197 |
| Community Action | 1,685,342 | 2.089228 | 13,024 | | 13,024 | 2,280 | 15,304 |
| CC Milk Meal | 134,405 | 0.166615 | 1,039 | | 1,039 | 182 | 1,220 |
| CCF IHC ASO | 6,157 | 0.007633 | 48 | | 48 | 8 | 56 |
| CCF IHC CP | 566,458 | 0.702208 | 4,377 | | 4,377 | 766 | 5,144 |
| CCF IHC YDIP | 218,040 | 0.270293 | 1,685 | | 1,685 | 295 | 1,980 |
| CCF IHC CASA | 286,442 | 0.355087 | 2,214 | | 2,214 | 388 | 2,601 |
| CCF JD Juve Det | 1,348,970 | 1.672246 | 10,424 | | 10,424 | 1,825 | 12,250 |
| CCF JD Fac Mgmt | 529,524 | 0.656423 | 4,092 | | 4,092 | 716 | 4,808 |
| Veteran's Millage | 1,168,780 | 1.448874 | 9,032 | | 9,032 | 1,581 | 10,613 |
| SP Comm. Correct | 792,899 | 0.982914 | 6,127 | | 6,127 | 1,073 | 7,200 |
| SP Remonum. | 112,352 | 0.139277 | 868 | | 868 | 152 | 1,020 |
| SP Ag Preservation | 84 | 0.000104 | 1 | | 1 | 0 | 1 |
| DPW Resource Rec | 157,980 | 0.195839 | 1,221 | | 1,221 | 214 | 1,435 |
| DPW Admin & Fin | 490,787 | 0.608402 | 3,793 | | 3,793 | 664 | 4,457 |
| DPW NK Landfill | 489,054 | 0.606254 | 3,779 | | 3,779 | 662 | 4,441 |
| DPW LTE | 76,311 | 0.094599 | 590 | | 590 | 103 | 693 |
| DPW SK Landfill | 1,368,914 | 1.696969 | 10,578 | | 10,578 | 1,852 | 12,431 |
| DPW WTE | 1,716,589 | 2.127963 | 13,265 | | 13,265 | 2,323 | 15,588 |
| DPW Mat. Recycle | 1,494,125 | 1.852187 | 11,546 | | 11,546 | 2,022 | 13,568 |
| DPW NK Transfer | 524,262 | 0.649900 | 4,051 | | 4,051 | 709 | 4,761 |
| DPW Sparta LF | 43,008 | 0.053315 | 332 | | 332 | 58 | 390 |
| DPW Kentwood LF | 140,501 | 0.174172 | 1,086 | | 1,086 | 190 | 1,276 |
| DPW Ordinance | 1,675 | 0.002076 | 13 | | 13 | 2 | 15 |
| DPW HHW | 184,311 | 0.228480 | 1,424 | | 1,424 | 249 | 1,674 |
| Deliquent Tax | 379,461 | 0.470397 | 2,932 | | 2,932 | 513 | 3,446 |
| Office Equipment | 64,373 | 0.079800 | 497 | | 497 | 87 | 585 |
| Risk Managment | 94,237 | 0.116821 | 728 | | 728 | 128 | 856 |
| Coronavirus Relief Fund | 3,958,178 | 4.906741 | 30,587 | | 30,587 | 5,356 | 35,943 |
| Schedule .4 Total for Purch General | 80,668,163 | 100.000000 | 623,375 | | 623,375 | 107,875 | 731,250 |

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .4 - Detail Activity Allocations
For Department Purchasing 101-233**

Activity - Purch General

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

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 4,953,594 | 39.141522 | 12,662 | | 12,662 | 2,192 | 14,854 |
| Information Technology | 1,260,071 | 9.956629 | 3,221 | | 3,221 | 558 | 3,778 |
| Circuit Court | 8,512 | 0.067259 | 22 | | 22 | 4 | 25 |
| Prosecutor | 228,898 | 1.808670 | 585 | | 585 | 101 | 686 |
| Drain Commissioner | 42,445 | 0.335385 | 108 | | 108 | 19 | 127 |
| Jail | 1,136,854 | 8.983012 | 2,906 | | 2,906 | 503 | 3,409 |
| Zoo | 343,604 | 2.715035 | 878 | | 878 | 152 | 1,030 |
| Parks & Rec | 1,144,017 | 9.039612 | 2,924 | | 2,924 | 506 | 3,430 |
| Community Action | 485 | 0.003832 | 1 | | 1 | 0 | 1 |
| Veteran's Millage | 3,945 | 0.031172 | 10 | | 10 | 2 | 12 |
| DPW NK Landfill | 1,348,182 | 10.652850 | 3,446 | | 3,446 | 596 | 4,043 |
| DPW SK Landfill | 1,834,861 | 14.498413 | 4,690 | | 4,690 | 812 | 5,502 |
| Coronavirus Relief Fund | 350,131 | 2.766609 | 895 | | 895 | 155 | 1,050 |
| Schedule .4 Total for Purch CIPS | 12,655,599 | 100.000000 | 32,350 | | 32,350 | 5,599 | 37,949 |

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, 2021
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 | 53,903 | | 53,903 | 9,324 | 63,228 |
| Schedule .4 Total for Fleet Mgmt | 100 | 100.000000 | 53,903 | | 53,903 | 9,324 | 63,228 |

Allocation Basis: Direct allocation to Fleet Services

Allocation Source: Purchasing department

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .4 - Detail Activity Allocations
For Department Purchasing 101-233

Activity - Fire Commission

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---------------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| Fire Prevention | 100 | 100.000000 | 12,735 | | 12,735 | 2,199 | 14,934 |
| Schedule .4 Total for Fire Commission | 100 | 100.000000 | 12,735 | | 12,735 | 2,199 | 14,934 |

Allocation Basis: Direct allocation to Fire Prevention

Allocation Source: Purchasing department

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .5 - Allocation Summary
For Department Purchasing 101-233**

| Receiving Department | Total | Purch General | Purch CIPS | Fleet Mgmt | Fire Commission |
|------------------------------|--------|---------------|------------|------------|-----------------|
| Fiscal Services 101-191 | 1,364 | 1,364 | 0 | 0 | 0 |
| Administrator 101-172 | 2,542 | 2,542 | 0 | 0 | 0 |
| Human Resources | 3,328 | 3,328 | 0 | 0 | 0 |
| Purchasing 101-233 | 58 | 58 | 0 | 0 | 0 |
| Treasurer 101-253 | 664 | 664 | 0 | 0 | 0 |
| Facilities Mgmt 101-265-2601 | 16,251 | 1,397 | 14,854 | 0 | 0 |
| Building & Grounds | 30,205 | 30,205 | 0 | 0 | 0 |
| Central Services | 2,248 | 2,248 | 0 | 0 | 0 |
| Fleet Services | 64,793 | 1,565 | 0 | 63,228 | 0 |
| Information Technology | 27,741 | 23,963 | 3,778 | 0 | 0 |
| Commissioners | 3,603 | 3,603 | 0 | 0 | 0 |
| Circuit Court | 35,579 | 35,553 | 25 | 0 | 0 |
| Circuit Court Svcs | 1,342 | 1,342 | 0 | 0 | 0 |
| District Court | 2,273 | 2,273 | 0 | 0 | 0 |
| Law Library | 191 | 191 | 0 | 0 | 0 |
| Probate Court | 2,221 | 2,221 | 0 | 0 | 0 |
| Cir Ct Referee | 50 | 50 | 0 | 0 | 0 |
| Probation CC | 129 | 129 | 0 | 0 | 0 |
| F.O.C. | 2,839 | 2,839 | 0 | 0 | 0 |
| Elections | 805 | 805 | 0 | 0 | 0 |
| County Clerk | 334 | 334 | 0 | 0 | 0 |
| Concealed Pistol | 323 | 323 | 0 | 0 | 0 |
| Clerk Circuit Ct | 537 | 537 | 0 | 0 | 0 |
| Equalization | 2,595 | 2,595 | 0 | 0 | 0 |
| Prosecutor | 3,081 | 2,395 | 686 | 0 | 0 |
| Pros Atty CRP | 797 | 797 | 0 | 0 | 0 |
| Pros Atty IV-E | 187 | 187 | 0 | 0 | 0 |
| Pros Atty CVR | 371 | 371 | 0 | 0 | 0 |
| Reg of Deeds | 95 | 95 | 0 | 0 | 0 |
| Co-op Extension | 3,654 | 3,654 | 0 | 0 | 0 |
| KCH Boiler Plant | 6,532 | 6,532 | 0 | 0 | 0 |
| Drain Commissioner | 399 | 272 | 127 | 0 | 0 |
| Sheriff | 34,220 | 34,220 | 0 | 0 | 0 |
| SRO 279-301-3027 | 130 | 130 | 0 | 0 | 0 |
| CP 279-301-3030 | 5 | 5 | 0 | 0 | 0 |
| CP 279-301-3032 | 5 | 5 | 0 | 0 | 0 |
| CP 279-301-3033 | 3 | 3 | 0 | 0 | 0 |
| Emergency Mgmt | 2,946 | 2,946 | 0 | 0 | 0 |
| Marine | 379 | 379 | 0 | 0 | 0 |
| Twp Law Enf EP | 2 | 2 | 0 | 0 | 0 |
| Twp Law Enf CS | 8 | 8 | 0 | 0 | 0 |
| 2nd Road Patrol | 258 | 258 | 0 | 0 | 0 |
| E-911 | 601 | 601 | 0 | 0 | 0 |
| Jail | 99,854 | 96,445 | 3,409 | 0 | 0 |
| RC Inmate Crew | 33 | 33 | 0 | 0 | 0 |
| Health Prev Prog | 13,049 | 13,049 | 0 | 0 | 0 |
| Medical Examiner | 12,844 | 12,844 | 0 | 0 | 0 |
| Mental Health | 31 | 31 | 0 | 0 | 0 |
| Human Services | 4,150 | 4,150 | 0 | 0 | 0 |
| Guardianship | 5,352 | 5,352 | 0 | 0 | 0 |
| Zoo | 1,030 | 0 | 1,030 | 0 | 0 |
| Fire Prevention | 19,802 | 4,868 | 0 | 0 | 14,934 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .5 - Allocation Summary
For Department Purchasing 101-233

| Receiving Department | Total | Purch General | Purch CIPS | Fleet Mgmt | Fire Commission |
|-------------------------|--------|---------------|------------|------------|-----------------|
| Parks & Rec | 23,936 | 20,505 | 3,430 | 0 | 0 |
| Health | 50,897 | 50,897 | 0 | 0 | 0 |
| H-COVID | 36,954 | 36,954 | 0 | 0 | 0 |
| H-Animal Control | 3,379 | 3,379 | 0 | 0 | 0 |
| Lodging Tax | 1 | 1 | 0 | 0 | 0 |
| Early Childhood Mil | 47,144 | 47,144 | 0 | 0 | 0 |
| ID 260-283 | 48,822 | 48,822 | 0 | 0 | 0 |
| ID 260-284 | 28 | 28 | 0 | 0 | 0 |
| ID 260-286 | 3,284 | 3,284 | 0 | 0 | 0 |
| ROD Automation | 1,433 | 1,433 | 0 | 0 | 0 |
| Sh Narcotics Shr | 455 | 455 | 0 | 0 | 0 |
| Sh Narcotics Fed | 15 | 15 | 0 | 0 | 0 |
| 283-694 CDBG Admin | 798 | 798 | 0 | 0 | 0 |
| 283-691 HOME | 15,772 | 15,772 | 0 | 0 | 0 |
| 283-694 CDBG HR | 4,647 | 4,647 | 0 | 0 | 0 |
| 283-694 CDBG LGA | 6,500 | 6,500 | 0 | 0 | 0 |
| 283-695 6950 COC | 4,483 | 4,483 | 0 | 0 | 0 |
| 283-695 6951 COC | 9,353 | 9,353 | 0 | 0 | 0 |
| 283-696-3660 ESG | 3,032 | 3,032 | 0 | 0 | 0 |
| 283-697-69XX | 31 | 31 | 0 | 0 | 0 |
| Housing Commissn | 197 | 197 | 0 | 0 | 0 |
| Community Action | 15,306 | 15,304 | 1 | 0 | 0 |
| CC Milk Meal | 1,220 | 1,220 | 0 | 0 | 0 |
| CCF IHC ASO | 56 | 56 | 0 | 0 | 0 |
| CCF IHC CP | 5,144 | 5,144 | 0 | 0 | 0 |
| CCF IHC YDIP | 1,980 | 1,980 | 0 | 0 | 0 |
| CCF IHC CASA | 2,601 | 2,601 | 0 | 0 | 0 |
| CCF JD Juve Det | 12,250 | 12,250 | 0 | 0 | 0 |
| CCF JD Fac Mgmt | 4,808 | 4,808 | 0 | 0 | 0 |
| Veteran's Millage | 10,625 | 10,613 | 12 | 0 | 0 |
| SP Comm. Correct | 7,200 | 7,200 | 0 | 0 | 0 |
| SP Remonum. | 1,020 | 1,020 | 0 | 0 | 0 |
| SP Ag Preservation | 1 | 1 | 0 | 0 | 0 |
| DPW Resource Rec | 1,435 | 1,435 | 0 | 0 | 0 |
| DPW Admin & Fin | 4,457 | 4,457 | 0 | 0 | 0 |
| DPW NK Landfill | 8,484 | 4,441 | 4,043 | 0 | 0 |
| DPW LTE | 693 | 693 | 0 | 0 | 0 |
| DPW SK Landfill | 17,933 | 12,431 | 5,502 | 0 | 0 |
| DPW WTE | 15,588 | 15,588 | 0 | 0 | 0 |
| DPW Mat. Recycle | 13,568 | 13,568 | 0 | 0 | 0 |
| DPW NK Transfer | 4,761 | 4,761 | 0 | 0 | 0 |
| DPW Sparta LF | 390 | 390 | 0 | 0 | 0 |
| DPW Kentwood LF | 1,276 | 1,276 | 0 | 0 | 0 |
| DPW Ordinance | 15 | 15 | 0 | 0 | 0 |
| DPW HHW | 1,674 | 1,674 | 0 | 0 | 0 |
| Deliquent Tax | 3,446 | 3,446 | 0 | 0 | 0 |
| Office Equipment | 585 | 585 | 0 | 0 | 0 |
| Risk Managment | 856 | 856 | 0 | 0 | 0 |
| Coronavirus Relief Fund | 36,993 | 35,943 | 1,050 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .5 - Allocation Summary
For Department Purchasing 101-233**

| Receiving Department | Total | Purch General | Purch CIPS | Fleet Mgmt | Fire Commission |
|----------------------|---------|---------------|------------|------------|-----------------|
| Total | 847,360 | 731,250 | 37,949 | 63,228 | 14,934 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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, 2021
Schedule .2 - Costs To Be Allocated
For Department Treasurer 101-253

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 1,396,278 | | | 1,396,278 |
| Inbound Costs: | | | | |
| Building Depreciation | 11,730 | | 11,730 | |
| Equipment Depreciation | 2,067 | | 2,067 | |
| Fiscal Services 101-191 | 10,337 | 1,250 | 11,588 | |
| Administrator 101-172 | 13,938 | 1,723 | 15,661 | |
| Human Resources | 12,954 | 1,421 | 14,375 | |
| Purchasing 101-233 | 565 | 99 | 664 | |
| Treasurer 101-253 | | 31,815 | 31,815 | |
| Building & Grounds | | 66,769 | 66,769 | |
| Central Services | | 9,989 | 9,989 | |
| Information Technology | | 58,237 | 58,237 | |
| I.T. Fiscal/HR/Phone System | | 12,435 | 12,435 | |
| Total Allocated Additions: | 51,591 | 183,737 | 235,328 | 235,328 |
| Total To Be Allocated: | 1,447,869 | 183,737 | | 1,631,606 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 817,956 | 0 | 171,197 | 194,281 | 452,478 |
| FRINGE BENEFITS | 357,178 | 0 | 74,757 | 84,830 | 197,591 |
| Other Expense & Cost | | | | | |
| Supplies | 5,850 | 0 | 1,224 | 1,389 | 3,237 |
| Postage | 16,306 | 0 | 0 | 0 | 16,306 |
| Operating Expenses | 16,971 | 0 | 3,552 | 4,031 | 9,388 |
| Contract Services | 15,310 | 0 | 3,204 | 3,636 | 8,470 |
| Service Contracts | 5,535 | 0 | 0 | 5,250 | 285 |
| Software | 28,601 | 0 | 5,986 | 6,793 | 15,822 |
| Advertising | 0 | 0 | 0 | 0 | 0 |
| Insurance | 68,182 | 0 | 14,270 | 16,193 | 37,719 |
| Tax Bonds | 63,485 | 0 | 0 | 0 | 63,485 |
| Expendable Equip | 500 | 0 | 105 | 119 | 276 |
| Bank Fees | 404 | 0 | 202 | 202 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 1,396,278 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 1,396,278 | 0 | 274,497 | 316,724 | 805,057 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 51,591 | 0 | 10,798 | 12,253 | 28,540 |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | (833,597) | 0 | 0 | 0 | (833,597) |
| 1st Allocation | 614,272 | 0 | 285,295 | 328,977 | 0 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 183,737 | 0 | 38,456 | 43,637 | 101,644 |
| Unallocated Costs | (101,644) | 0 | 0 | 0 | (101,644) |
| 2nd Allocation | 82,093 | 0 | 38,456 | 43,637 | 0 |
| Total For Treasurer 101-253 | | | | | |
| Schedule .3 Total | 696,365 | 0 | 323,751 | 372,614 | 0 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 242 | 0.214222 | 611 | | 611 | | 611 |
| Administrator 101-172 | 280 | 0.247860 | 707 | | 707 | | 707 |
| Human Resources | 256 | 0.226615 | 647 | | 647 | | 647 |
| Purchasing 101-233 | 59 | 0.052228 | 149 | | 149 | | 149 |
| Treasurer 101-253 | 2,948 | 2.609612 | 7,445 | | 7,445 | | 7,445 |
| Facilities Mgmt 101-265-2601 | 282 | 0.249630 | 712 | | 712 | 99 | 811 |
| Building & Grounds | 2,029 | 1.796100 | 5,124 | | 5,124 | 715 | 5,839 |
| Central Services | 368 | 0.325759 | 929 | | 929 | 130 | 1,059 |
| Fleet Services | 592 | 0.524047 | 1,495 | | 1,495 | 209 | 1,704 |
| Information Technology | 821 | 0.726761 | 2,073 | | 2,073 | 289 | 2,363 |
| Commissioners | 187 | 0.165535 | 472 | | 472 | 66 | 538 |
| Circuit Court | 12,105 | 10.715519 | 30,571 | | 30,571 | 4,264 | 34,834 |
| Circuit Court Svcs | 208 | 0.184125 | 525 | | 525 | 73 | 599 |
| District Court | 668 | 0.591323 | 1,687 | | 1,687 | 235 | 1,922 |
| Law Library | 22 | 0.019475 | 56 | | 56 | 8 | 63 |
| Probate Court | 2,006 | 1.775740 | 5,066 | | 5,066 | 706 | 5,773 |
| Cir Ct Referee | 11 | 0.009737 | 28 | | 28 | 4 | 32 |
| Probation CC | 59 | 0.052228 | 149 | | 149 | 21 | 170 |
| F.O.C. | 1,017 | 0.900263 | 2,568 | | 2,568 | 358 | 2,927 |
| Elections | 84 | 0.074358 | 212 | | 212 | 30 | 242 |
| COMIT | 6 | 0.005311 | 15 | | 15 | 2 | 17 |
| County Clerk | 1,125 | 0.995866 | 2,841 | | 2,841 | 396 | 3,237 |
| Concealed Pistol | 294 | 0.260253 | 743 | | 743 | 104 | 846 |
| Clerk Circuit Ct | 303 | 0.268220 | 765 | | 765 | 107 | 872 |
| Equalization | 329 | 0.291235 | 831 | | 831 | 116 | 947 |
| Prosecutor | 2,208 | 1.954553 | 5,576 | | 5,576 | 778 | 6,354 |
| Pros Atty CRP | 442 | 0.391265 | 1,116 | | 1,116 | 156 | 1,272 |
| Pros Atty IV-E | 88 | 0.077899 | 222 | | 222 | 31 | 253 |
| Pros Atty CVR | 141 | 0.124815 | 356 | | 356 | 50 | 406 |
| Reg of Deeds | 885 | 0.783415 | 2,235 | | 2,235 | 312 | 2,547 |
| Co-op Extension | 69 | 0.061080 | 174 | | 174 | 24 | 199 |
| KCH Boiler Plant | 210 | 0.185895 | 530 | | 530 | 74 | 604 |
| Drain Commissioner | 289 | 0.255827 | 730 | | 730 | 102 | 832 |
| Sheriff | 3,013 | 2.667151 | 7,609 | | 7,609 | 1,061 | 8,670 |
| SRO 279-301-3027 | 238 | 0.210681 | 601 | | 601 | 84 | 685 |
| CP 279-301-3030 | 26 | 0.023016 | 66 | | 66 | 9 | 75 |
| CP 279-301-3031 | 26 | 0.023016 | 66 | | 66 | 9 | 75 |
| CP 279-301-3032 | 26 | 0.023016 | 66 | | 66 | 9 | 75 |
| CP 279-301-3033 | 18 | 0.015934 | 45 | | 45 | 6 | 52 |
| Traffic & Safety | 7 | 0.006196 | 18 | | 18 | 2 | 20 |
| Emergency Mgmt | 88 | 0.077899 | 222 | | 222 | 31 | 253 |
| Marine | 146 | 0.129241 | 369 | | 369 | 51 | 420 |
| Twp Law Enf | 101 | 0.089407 | 255 | | 255 | 36 | 291 |
| Twp Law Enf EP | 46 | 0.040720 | 116 | | 116 | 16 | 132 |
| Twp Law Enf CS | 30 | 0.026556 | 76 | | 76 | 10 | 86 |
| 2nd Road Patrol | 55 | 0.048687 | 139 | | 139 | 19 | 158 |
| E-911 | 119 | 0.105340 | 301 | | 301 | 42 | 342 |
| Dispatch 261-325 | 1,243 | 1.100321 | 3,139 | | 3,139 | 438 | 3,577 |
| Jail | 3,035 | 2.686625 | 7,665 | | 7,665 | 1,069 | 8,734 |
| RC Inmate Crew | 6 | 0.005311 | 15 | | 15 | 2 | 17 |
| Health Prev Prog | 49 | 0.043375 | 124 | | 124 | 17 | 141 |
| Medical Examiner | 229 | 0.202714 | 578 | | 578 | 81 | 659 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 |
|----------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| Mental Health | 5 | 0.004426 | 13 | | 13 | 2 | 14 |
| Human Services | 169 | 0.149601 | 427 | | 427 | 60 | 486 |
| Guardianship | 1,354 | 1.198580 | 3,420 | | 3,420 | 477 | 3,896 |
| Zoo | 1 | 0.000885 | 3 | | 3 | 0 | 3 |
| Fire Prevention | 120 | 0.106226 | 303 | | 303 | 42 | 345 |
| Parks & Rec | 5,759 | 5.097949 | 14,544 | | 14,544 | 2,028 | 16,573 |
| Health | 6,585 | 5.829136 | 16,630 | | 16,630 | 2,319 | 18,950 |
| H-COVID | 1,102 | 0.975506 | 2,783 | | 2,783 | 388 | 3,171 |
| H-Animal Control | 1,050 | 0.929475 | 2,652 | | 2,652 | 370 | 3,022 |
| Lodging Tax | 1,309 | 1.158745 | 3,306 | | 3,306 | 461 | 3,767 |
| Early Childhood Mil | 659 | 0.583356 | 1,664 | | 1,664 | 232 | 1,896 |
| Corr/Det Fac. | 571 | 0.505457 | 1,442 | | 1,442 | 201 | 1,643 |
| Senior Millage | 656 | 0.580701 | 1,657 | | 1,657 | 231 | 1,888 |
| ID 260-283 | 1,587 | 1.404835 | 4,008 | | 4,008 | 559 | 4,567 |
| ID 260-284 | 9 | 0.007967 | 23 | | 23 | 3 | 26 |
| ID 260-286 | 59 | 0.052228 | 149 | | 149 | 21 | 170 |
| ROD Automation | 322 | 0.285039 | 813 | | 813 | 113 | 927 |
| Zoo/Museum Millage | 1,208 | 1.069339 | 3,051 | | 3,051 | 425 | 3,476 |
| Sh Narcotics Shr | 109 | 0.096488 | 275 | | 275 | 38 | 314 |
| Sh Narcotics Fed | 36 | 0.031868 | 91 | | 91 | 13 | 104 |
| 283-694 CDBG Admin | 144 | 0.127471 | 364 | | 364 | 51 | 414 |
| 283-691 HOME | 131 | 0.115963 | 331 | | 331 | 46 | 377 |
| 283-694 CDBG HR | 118 | 0.104455 | 298 | | 298 | 42 | 340 |
| 283-694 CDBG LGA | 104 | 0.092062 | 263 | | 263 | 37 | 299 |
| 283-695 6950 COC | 45 | 0.039835 | 114 | | 114 | 16 | 129 |
| 283-695 6951 COC | 47 | 0.041605 | 119 | | 119 | 17 | 135 |
| 283-696-3660 ESG | 34 | 0.030097 | 86 | | 86 | 12 | 98 |
| 283-697-69XX | 8 | 0.007082 | 20 | | 20 | 3 | 23 |
| Housing Commissn | 7,561 | 6.693105 | 19,095 | | 19,095 | 2,663 | 21,758 |
| Community Action | 2,766 | 2.448503 | 6,985 | | 6,985 | 974 | 7,960 |
| CC Juve AD | 11 | 0.009737 | 28 | | 28 | 4 | 32 |
| CC Milk Meal | 193 | 0.170846 | 487 | | 487 | 68 | 555 |
| CCF IHC ASO | 20 | 0.017704 | 51 | | 51 | 7 | 57 |
| CCF IHC CP | 1,278 | 1.131304 | 3,228 | | 3,228 | 450 | 3,678 |
| CCF IHC YDIP | 15 | 0.013278 | 38 | | 38 | 5 | 43 |
| CCF IHC CASA | 17 | 0.015049 | 43 | | 43 | 6 | 49 |
| CCF IC ICP | 360 | 0.318677 | 909 | | 909 | 127 | 1,036 |
| CCF IC ICPO | 35 | 0.030982 | 88 | | 88 | 12 | 101 |
| CCF FFC FFCP | 48 | 0.042490 | 121 | | 121 | 17 | 138 |
| CCF FFC FFCPO | 122 | 0.107996 | 308 | | 308 | 43 | 351 |
| CCF FFC FFCPPRC | 104 | 0.092062 | 263 | | 263 | 37 | 299 |
| CCF JD Juve Det | 548 | 0.485097 | 1,384 | | 1,384 | 193 | 1,577 |
| CCF JD Fac Mgmt | 404 | 0.357627 | 1,020 | | 1,020 | 142 | 1,163 |
| CCF DHHS | 152 | 0.134553 | 384 | | 384 | 54 | 437 |
| Veteran's Millage | 1,113 | 0.985243 | 2,811 | | 2,811 | 392 | 3,203 |
| SP Comm. Correct | 235 | 0.208025 | 593 | | 593 | 83 | 676 |
| SP Remonum. | 22 | 0.019475 | 56 | | 56 | 8 | 63 |
| SP Ag Preservation | 1 | 0.000885 | 3 | | 3 | 0 | 3 |
| KCBA Debt Service | 93 | 0.082325 | 235 | | 235 | 33 | 268 |
| DPW Resource Rec | 114 | 0.100914 | 288 | | 288 | 40 | 328 |
| DPW Admin & Fin | 344 | 0.304514 | 869 | | 869 | 121 | 990 |
| DPW NK Landfill | 207 | 0.183239 | 523 | | 523 | 73 | 596 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 LTE | 30 | 0.026556 | 76 | | 76 | 10 | 86 |
| DPW SK Landfill | 1,414 | 1.251693 | 3,571 | | 3,571 | 498 | 4,069 |
| DPW WTE | 977 | 0.864854 | 2,467 | | 2,467 | 344 | 2,812 |
| DPW Mat. Recycle | 1,075 | 0.951605 | 2,715 | | 2,715 | 379 | 3,094 |
| DPW NK Transfer | 1,180 | 1.044553 | 2,980 | | 2,980 | 416 | 3,396 |
| DPW Sparta LF | 8 | 0.007082 | 20 | | 20 | 3 | 23 |
| DPW Kentwood LF | 248 | 0.219533 | 626 | | 626 | 87 | 714 |
| DPW Ordinance | 89 | 0.078784 | 225 | | 225 | 31 | 256 |
| DPW HHW | 202 | 0.178813 | 510 | | 510 | 71 | 581 |
| Delinquent Tax | 4,260 | 3.771013 | 10,759 | | 10,759 | 1,500 | 12,259 |
| Motor Pool | 6 | 0.005311 | 15 | | 15 | 2 | 17 |
| Office Equipment | 29 | 0.025671 | 73 | | 73 | 10 | 83 |
| Risk Managment | 1,043 | 0.923278 | 2,634 | | 2,634 | 367 | 3,002 |
| Drain Revolving | 1,378 | 1.219825 | 3,480 | | 3,480 | 485 | 3,965 |
| Lake Level Revol | 113 | 0.100029 | 285 | | 285 | 40 | 325 |
| Drain Debt Serv | 38 | 0.033638 | 96 | | 96 | 13 | 109 |
| Coronavirus Relief Fund | 1,114 | 0.986129 | 2,813 | | 2,813 | 392 | 3,206 |
| CERA Payments | 21,419 | 18.960408 | 54,093 | | 54,093 | 7,547 | 61,641 |
| Non Allocated | 146 | 0.129241 | 369 | | 369 | 51 | 420 |
| Schedule .4 Total for Actng/Banking | 112,967 | 100.000000 | 285,295 | | 285,295 | 38,456 | 323,751 |

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, 2021
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 | 167 | 0.603455 | 1,985 | | 1,985 | | 1,985 |
| Administrator 101-172 | 1 | 0.003614 | 12 | | 12 | | 12 |
| Human Resources | 8 | 0.028908 | 95 | | 95 | | 95 |
| Purchasing 101-233 | 1 | 0.003614 | 12 | | 12 | | 12 |
| Treasurer 101-253 | 2,050 | 7.407675 | 24,370 | | 24,370 | | 24,370 |
| Facilities Mgmt 101-265-2601 | 47 | 0.169835 | 559 | | 559 | 81 | 639 |
| Building & Grounds | 382 | 1.380357 | 4,541 | | 4,541 | 655 | 5,196 |
| Central Services | 135 | 0.487823 | 1,605 | | 1,605 | 231 | 1,836 |
| Fleet Services | 2 | 0.007227 | 24 | | 24 | 3 | 27 |
| Information Technology | 264 | 0.953964 | 3,138 | | 3,138 | 453 | 3,591 |
| Circuit Court | 465 | 1.680278 | 5,528 | | 5,528 | 797 | 6,325 |
| Circuit Court Svcs | 37 | 0.133700 | 440 | | 440 | 63 | 503 |
| District Court | 254 | 0.917829 | 3,019 | | 3,019 | 436 | 3,455 |
| Law Library | 1 | 0.003614 | 12 | | 12 | 2 | 14 |
| Probate Court | 1,121 | 4.050734 | 13,326 | | 13,326 | 1,922 | 15,248 |
| F.O.C. | 305 | 1.102118 | 3,626 | | 3,626 | 523 | 4,149 |
| Elections | 33 | 0.119246 | 392 | | 392 | 57 | 449 |
| COMIT | 3 | 0.010841 | 36 | | 36 | 5 | 41 |
| County Clerk | 1,036 | 3.743586 | 12,316 | | 12,316 | 1,777 | 14,092 |
| Concealed Pistol | 250 | 0.903375 | 2,972 | | 2,972 | 429 | 3,401 |
| Clerk Circuit Ct | 142 | 0.513117 | 1,688 | | 1,688 | 243 | 1,932 |
| Equalization | 127 | 0.458915 | 1,510 | | 1,510 | 218 | 1,728 |
| Prosecutor | 26 | 0.093951 | 309 | | 309 | 45 | 354 |
| Pros Atty CRP | 74 | 0.267399 | 880 | | 880 | 127 | 1,007 |
| Pros Atty IV-E | 20 | 0.072270 | 238 | | 238 | 34 | 272 |
| Pros Atty CVR | 10 | 0.036135 | 119 | | 119 | 17 | 136 |
| Reg of Deeds | 840 | 3.035340 | 9,986 | | 9,986 | 1,440 | 11,426 |
| KCH Boiler Plant | 152 | 0.549252 | 1,807 | | 1,807 | 261 | 2,068 |
| Drain Commissioner | 85 | 0.307148 | 1,010 | | 1,010 | 146 | 1,156 |
| Sheriff | 697 | 2.518610 | 8,286 | | 8,286 | 1,195 | 9,481 |
| SRO 279-301-3027 | 339 | 1.224977 | 4,030 | | 4,030 | 581 | 4,611 |
| CP 279-301-3030 | 28 | 0.101178 | 333 | | 333 | 48 | 381 |
| CP 279-301-3031 | 52 | 0.187902 | 618 | | 618 | 89 | 707 |
| CP 279-301-3032 | 28 | 0.101178 | 333 | | 333 | 48 | 381 |
| CP 279-301-3033 | 26 | 0.093951 | 309 | | 309 | 45 | 354 |
| Traffic & Safety | 14 | 0.050589 | 166 | | 166 | 24 | 190 |
| Emergency Mgmt | 16 | 0.057816 | 190 | | 190 | 27 | 218 |
| Marine | 3 | 0.010841 | 36 | | 36 | 5 | 41 |
| Twp Law Enf | 182 | 0.657657 | 2,164 | | 2,164 | 312 | 2,476 |
| Twp Law Enf EP | 78 | 0.281853 | 927 | | 927 | 134 | 1,061 |
| Twp Law Enf CS | 26 | 0.093951 | 309 | | 309 | 45 | 354 |
| 2nd Road Patrol | 9 | 0.032522 | 107 | | 107 | 15 | 122 |
| E-911 | 48 | 0.173448 | 571 | | 571 | 82 | 653 |
| Dispatch 261-325 | 1,208 | 4.365108 | 14,360 | | 14,360 | 2,071 | 16,432 |
| Jail | 589 | 2.128352 | 7,002 | | 7,002 | 1,010 | 8,012 |
| RC Inmate Crew | 8 | 0.028908 | 95 | | 95 | 14 | 109 |
| Medical Examiner | 75 | 0.271013 | 892 | | 892 | 129 | 1,020 |
| Human Services | 4 | 0.014454 | 48 | | 48 | 7 | 54 |
| Guardianship | 14 | 0.050589 | 166 | | 166 | 24 | 190 |
| Fire Prevention | 42 | 0.151767 | 499 | | 499 | 72 | 571 |
| Parks & Rec | 403 | 1.456241 | 4,791 | | 4,791 | 691 | 5,482 |
| Health | 3,278 | 11.845053 | 38,968 | | 38,968 | 5,621 | 44,589 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 |
|----------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| H-COVID | 553 | 1.998266 | 6,574 | | 6,574 | 948 | 7,522 |
| H-Animal Control | 520 | 1.879020 | 6,182 | | 6,182 | 892 | 7,073 |
| Lodging Tax | 1,276 | 4.610826 | 15,169 | | 15,169 | 2,188 | 17,357 |
| Early Childhood Mil | 488 | 1.763388 | 5,801 | | 5,801 | 837 | 6,638 |
| Corr/Det Fac. | 494 | 1.785069 | 5,872 | | 5,872 | 847 | 6,720 |
| Senior Millage | 491 | 1.774229 | 5,837 | | 5,837 | 842 | 6,679 |
| ID 260-283 | 9 | 0.032522 | 107 | | 107 | 15 | 122 |
| ID 260-284 | 1 | 0.003614 | 12 | | 12 | 2 | 14 |
| ID 260-286 | 1 | 0.003614 | 12 | | 12 | 2 | 14 |
| ROD Automation | 264 | 0.953964 | 3,138 | | 3,138 | 453 | 3,591 |
| Zoo/Museum Millage | 981 | 3.544844 | 11,662 | | 11,662 | 1,682 | 13,344 |
| Sh Narcotics Shr | 9 | 0.032522 | 107 | | 107 | 15 | 122 |
| 283-694 CDBG Admin | 83 | 0.299921 | 987 | | 987 | 142 | 1,129 |
| 283-691 HOME | 109 | 0.393872 | 1,296 | | 1,296 | 187 | 1,483 |
| 283-694 CDBG HR | 82 | 0.296307 | 975 | | 975 | 141 | 1,115 |
| 283-694 CDBG LGA | 90 | 0.325215 | 1,070 | | 1,070 | 154 | 1,224 |
| 283-695 6950 COC | 24 | 0.086724 | 285 | | 285 | 41 | 326 |
| 283-695 6951 COC | 24 | 0.086724 | 285 | | 285 | 41 | 326 |
| 283-696-3660 ESG | 54 | 0.195129 | 642 | | 642 | 93 | 734 |
| 283-697-69XX | 12 | 0.043362 | 143 | | 143 | 21 | 163 |
| Housing Commissn | 9 | 0.032522 | 107 | | 107 | 15 | 122 |
| Community Action | 754 | 2.724579 | 8,963 | | 8,963 | 1,293 | 10,256 |
| CC Juve AD | 1 | 0.003614 | 12 | | 12 | 2 | 14 |
| CC Milk Meal | 17 | 0.061430 | 202 | | 202 | 29 | 231 |
| CCF IHC ASO | 5 | 0.018068 | 59 | | 59 | 8 | 68 |
| CCF IHC CP | 17 | 0.061430 | 202 | | 202 | 29 | 231 |
| CCF IHC YDIP | 1 | 0.003614 | 12 | | 12 | 2 | 14 |
| CCF IHC CASA | 3 | 0.010841 | 36 | | 36 | 5 | 41 |
| CCF IC ICP | 41 | 0.148154 | 487 | | 487 | 70 | 558 |
| CCF IC ICPO | 1 | 0.003614 | 12 | | 12 | 2 | 14 |
| CCF FFC FFCP | 1 | 0.003614 | 12 | | 12 | 2 | 14 |
| CCF FFC FFCPO | 1 | 0.003614 | 12 | | 12 | 2 | 14 |
| CCF FFC FFCPPRC | 2 | 0.007227 | 24 | | 24 | 3 | 27 |
| CCF JD Juve Det | 2 | 0.007227 | 24 | | 24 | 3 | 27 |
| CCF JD Fac Mgmt | 2 | 0.007227 | 24 | | 24 | 3 | 27 |
| CCF DHHS | 11 | 0.039749 | 131 | | 131 | 19 | 150 |
| Veteran's Millage | 499 | 1.803137 | 5,932 | | 5,932 | 856 | 6,788 |
| SP Comm. Correct | 26 | 0.093951 | 309 | | 309 | 45 | 354 |
| SP Remonum. | 4 | 0.014454 | 48 | | 48 | 7 | 54 |
| SP Ag Preservation | 1 | 0.003614 | 12 | | 12 | 2 | 14 |
| DPW Admin & Fin | 14 | 0.050589 | 166 | | 166 | 24 | 190 |
| DPW LTE | 15 | 0.054203 | 178 | | 178 | 26 | 204 |
| DPW SK Landfill | 92 | 0.332442 | 1,094 | | 1,094 | 158 | 1,251 |
| DPW WTE | 31 | 0.112019 | 369 | | 369 | 53 | 422 |
| DPW Mat. Recycle | 29 | 0.104792 | 345 | | 345 | 50 | 394 |
| DPW NK Transfer | 96 | 0.346896 | 1,141 | | 1,141 | 165 | 1,306 |
| DPW Ordinance | 71 | 0.256559 | 844 | | 844 | 122 | 966 |
| DPW HHW | 1 | 0.003614 | 12 | | 12 | 2 | 14 |
| Delinquent Tax | 3,738 | 13.507238 | 44,436 | | 44,436 | 6,413 | 50,848 |
| Risk Managment | 177 | 0.639590 | 2,104 | | 2,104 | 303 | 2,408 |
| Drain Revolving | 1,053 | 3.805016 | 12,518 | | 12,518 | 1,806 | 14,323 |
| Lake Level Revol | 44 | 0.158994 | 523 | | 523 | 75 | 598 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 |
|---------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| Drain Debt Serv | 16 | 0.057816 | 190 | | 190 | 27 | 218 |
| Coronavirus Relief Fund | 88 | 0.317988 | 1,046 | | 1,046 | 151 | 1,197 |
| CERA Payments | 13 | 0.046976 | 155 | | 155 | 22 | 177 |
| Non Allocated | 28 | 0.101178 | 333 | | 333 | 48 | 381 |
| Schedule .4 Total for Receipt Posting | 27,674 | 100.000000 | 328,977 | | 328,977 | 43,637 | 372,614 |

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, 2021
Schedule .5 - Allocation Summary
For Department Treasurer 101-253**

| Receiving Department | Total | Actng/Banking | Receipt Posting |
|------------------------------|--------|---------------|-----------------|
| Fiscal Services 101-191 | 2,596 | 611 | 1,985 |
| Administrator 101-172 | 719 | 707 | 12 |
| Human Resources | 742 | 647 | 95 |
| Purchasing 101-233 | 161 | 149 | 12 |
| Treasurer 101-253 | 31,815 | 7,445 | 24,370 |
| Facilities Mgmt 101-265-2601 | 1,451 | 811 | 639 |
| Building & Grounds | 11,035 | 5,839 | 5,196 |
| Central Services | 2,895 | 1,059 | 1,836 |
| Fleet Services | 1,731 | 1,704 | 27 |
| Information Technology | 5,954 | 2,363 | 3,591 |
| Commissioners | 538 | 538 | 0 |
| Circuit Court | 41,160 | 34,834 | 6,325 |
| Circuit Court Svcs | 1,102 | 599 | 503 |
| District Court | 5,377 | 1,922 | 3,455 |
| Law Library | 77 | 63 | 14 |
| Probate Court | 21,021 | 5,773 | 15,248 |
| Cir Ct Referee | 32 | 32 | 0 |
| Probation CC | 170 | 170 | 0 |
| F.O.C. | 7,075 | 2,927 | 4,149 |
| Elections | 691 | 242 | 449 |
| COMIT | 58 | 17 | 41 |
| County Clerk | 17,329 | 3,237 | 14,092 |
| Concealed Pistol | 4,247 | 846 | 3,401 |
| Clerk Circuit Ct | 2,803 | 872 | 1,932 |
| Equalization | 2,674 | 947 | 1,728 |
| Prosecutor | 6,708 | 6,354 | 354 |
| Pros Atty CRP | 2,279 | 1,272 | 1,007 |
| Pros Atty IV-E | 525 | 253 | 272 |
| Pros Atty CVR | 542 | 406 | 136 |
| Reg of Deeds | 13,973 | 2,547 | 11,426 |
| Co-op Extension | 199 | 199 | 0 |
| KCH Boiler Plant | 2,672 | 604 | 2,068 |
| Drain Commissioner | 1,988 | 832 | 1,156 |
| Sheriff | 18,151 | 8,670 | 9,481 |
| SRO 279-301-3027 | 5,296 | 685 | 4,611 |
| CP 279-301-3030 | 456 | 75 | 381 |
| CP 279-301-3031 | 782 | 75 | 707 |
| CP 279-301-3032 | 456 | 75 | 381 |
| CP 279-301-3033 | 405 | 52 | 354 |
| Traffic & Safety | 211 | 20 | 190 |
| Emergency Mgmt | 471 | 253 | 218 |
| Marine | 461 | 420 | 41 |
| Twp Law Enf | 2,766 | 291 | 2,476 |
| Twp Law Enf EP | 1,193 | 132 | 1,061 |
| Twp Law Enf CS | 440 | 86 | 354 |
| 2nd Road Patrol | 281 | 158 | 122 |
| E-911 | 995 | 342 | 653 |
| Dispatch 261-325 | 20,009 | 3,577 | 16,432 |
| Jail | 16,746 | 8,734 | 8,012 |
| RC Inmate Crew | 126 | 17 | 109 |
| Health Prev Prog | 141 | 141 | 0 |
| Medical Examiner | 1,679 | 659 | 1,020 |

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .5 - Allocation Summary
For Department Treasurer 101-253**

| Receiving Department | Total | Actng/Banking | Receipt Posting |
|----------------------|--------|---------------|-----------------|
| Mental Health | 14 | 14 | 0 |
| Human Services | 541 | 486 | 54 |
| Guardianship | 4,087 | 3,896 | 190 |
| Zoo | 3 | 3 | 0 |
| Fire Prevention | 917 | 345 | 571 |
| Parks & Rec | 22,054 | 16,573 | 5,482 |
| Health | 63,538 | 18,950 | 44,589 |
| H-COVID | 10,693 | 3,171 | 7,522 |
| H-Animal Control | 10,095 | 3,022 | 7,073 |
| Lodging Tax | 21,123 | 3,767 | 17,357 |
| Early Childhood Mil | 8,534 | 1,896 | 6,638 |
| Corr/Det Fac. | 8,363 | 1,643 | 6,720 |
| Senior Millage | 8,566 | 1,888 | 6,679 |
| ID 260-283 | 4,689 | 4,567 | 122 |
| ID 260-284 | 39 | 26 | 14 |
| ID 260-286 | 183 | 170 | 14 |
| ROD Automation | 4,518 | 927 | 3,591 |
| Zoo/Museum Millage | 16,820 | 3,476 | 13,344 |
| Sh Narcotics Shr | 436 | 314 | 122 |
| Sh Narcotics Fed | 104 | 104 | 0 |
| 283-694 CDBG Admin | 1,543 | 414 | 1,129 |
| 283-691 HOME | 1,860 | 377 | 1,483 |
| 283-694 CDBG HR | 1,455 | 340 | 1,115 |
| 283-694 CDBG LGA | 1,524 | 299 | 1,224 |
| 283-695 6950 COC | 456 | 129 | 326 |
| 283-695 6951 COC | 462 | 135 | 326 |
| 283-696-3660 ESG | 832 | 98 | 734 |
| 283-697-69XX | 186 | 23 | 163 |
| Housing Commissn | 21,881 | 21,758 | 122 |
| Community Action | 18,216 | 7,960 | 10,256 |
| CC Juve AD | 45 | 32 | 14 |
| CC Milk Meal | 787 | 555 | 231 |
| CCF IHC ASO | 125 | 57 | 68 |
| CCF IHC CP | 3,909 | 3,678 | 231 |
| CCF IHC YDIP | 57 | 43 | 14 |
| CCF IHC CASA | 90 | 49 | 41 |
| CCF IC ICP | 1,594 | 1,036 | 558 |
| CCF IC ICPO | 114 | 101 | 14 |
| CCF FFC FFCP | 152 | 138 | 14 |
| CCF FFC FFCPO | 365 | 351 | 14 |
| CCF FFC FFCPPRC | 326 | 299 | 27 |
| CCF JD Juve Det | 1,604 | 1,577 | 27 |
| CCF JD Fac Mgmt | 1,190 | 1,163 | 27 |
| CCF DHHS | 587 | 437 | 150 |
| Veteran's Millage | 9,990 | 3,203 | 6,788 |
| SP Comm. Correct | 1,030 | 676 | 354 |
| SP Remonum. | 118 | 63 | 54 |
| SP Ag Preservation | 16 | 3 | 14 |
| KCBA Debt Service | 268 | 268 | 0 |
| DPW Resource Rec | 328 | 328 | 0 |
| DPW Admin & Fin | 1,180 | 990 | 190 |
| DPW NK Landfill | 596 | 596 | 0 |

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .5 - Allocation Summary
For Department Treasurer 101-253**

| Receiving Department | Total | Actng/Banking | Receipt Posting |
|-------------------------|----------------|----------------|-----------------|
| DPW LTE | 290 | 86 | 204 |
| DPW SK Landfill | 5,320 | 4,069 | 1,251 |
| DPW WTE | 3,233 | 2,812 | 422 |
| DPW Mat. Recycle | 3,488 | 3,094 | 394 |
| DPW NK Transfer | 4,701 | 3,396 | 1,306 |
| DPW Sparta LF | 23 | 23 | 0 |
| DPW Kentwood LF | 714 | 714 | 0 |
| DPW Ordinance | 1,222 | 256 | 966 |
| DPW HHW | 595 | 581 | 14 |
| Delinquent Tax | 63,107 | 12,259 | 50,848 |
| Motor Pool | 17 | 17 | 0 |
| Office Equipment | 83 | 83 | 0 |
| Risk Managment | 5,409 | 3,002 | 2,408 |
| Drain Revolving | 18,289 | 3,965 | 14,323 |
| Lake Level Revol | 924 | 325 | 598 |
| Drain Debt Serv | 327 | 109 | 218 |
| Coronavirus Relief Fund | 4,403 | 3,206 | 1,197 |
| CERA Payments | 61,817 | 61,641 | 177 |
| Non Allocated | 801 | 420 | 381 |
| Direct Bill | 0 | 0 | 0 |
| Total | 696,365 | 323,751 | 372,614 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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, 2021
Schedule .2 - Costs To Be Allocated
For Department Facilities Mgmt 101-265-2601

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 555,906 | | | 555,906 |
| Cost Adjustments: | | | | |
| Reimbursement | -40 | | | |
| Total Departmental Cost Adjustments: | -40 | | | -40 |
| Inbound Costs: | | | | |
| Building Depreciation | 6,700 | | 6,700 | |
| Equipment Depreciation | 9,585 | | 9,585 | |
| Fiscal Services 101-191 | 10,526 | 1,339 | 11,866 | |
| Administrator 101-172 | 3,450 | 426 | 3,876 | |
| Human Resources | 3,014 | 330 | 3,344 | |
| Purchasing 101-233 | 13,851 | 2,400 | 16,251 | |
| Treasurer 101-253 | 1,271 | 180 | 1,451 | |
| Building & Grounds | | 30,229 | 30,229 | |
| Central Services | | 3,629 | 3,629 | |
| Fleet Services | | 1,531 | 1,531 | |
| Information Technology | | 37,714 | 37,714 | |
| I.T. Fiscal/HR/Phone System | | 3,953 | 3,953 | |
| Total Allocated Additions: | 48,397 | 81,733 | 130,130 | 130,130 |
| Total To Be Allocated: | 604,263 | 81,733 | | 685,996 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 295,343 | 0 | 282,156 | 0 | 13,187 |
| FRINGE BENEFITS | 106,482 | 0 | 101,733 | 0 | 4,749 |
| Other Expense & Cost | | | | | |
| Office Supplies | 657 | 0 | 628 | 0 | 29 |
| Operating Expenses | 29,769 | 0 | 28,441 | 0 | 1,328 |
| Contract Services | 44,954 | 0 | 19,954 | 25,000 | 0 |
| Utilities Misc | 1,882 | 0 | 0 | 1,882 | 0 |
| Repair & Maint | 76,819 | 0 | 75,907 | 912 | 0 |
| Capital Equipment | 0 | 0 | 0 | 0 | 0 |
| Audit Adjustment | 0 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 555,906 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| Reimbursement | (40) | 0 | (40) | 0 | 0 |
| Functional Cost | 555,866 | 0 | 508,779 | 27,794 | 19,293 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 48,397 | 0 | 46,239 | 0 | 2,158 |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 604,263 | 0 | 555,018 | 27,794 | 21,451 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 81,733 | 0 | 78,088 | 0 | 3,645 |
| 2nd Allocation | 81,733 | 0 | 78,088 | 0 | 3,645 |
| Total For Facilities Mgmt 101-265-2601 | | | | | |
| Schedule .3 Total | 685,996 | 0 | 633,106 | 27,794 | 25,096 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 72.871324 | 404,449 | | 404,449 | 56,904 | 461,353 |
| Fleet Services | 11,700 | 1.106382 | 6,141 | | 6,141 | 864 | 7,005 |
| KCH Boiler Plant | 14,725 | 1.392434 | 7,728 | | 7,728 | 1,087 | 8,816 |
| Sheriff | 4,874 | 0.460898 | 2,558 | | 2,558 | 360 | 2,918 |
| Jail | 25,593 | 2.420140 | 13,432 | | 13,432 | 1,890 | 15,322 |
| Health | 78,184 | 7.393279 | 41,034 | | 41,034 | 5,773 | 46,807 |
| H-Clinic South | 10,718 | 1.013522 | 5,625 | | 5,625 | 791 | 6,417 |
| H-Clinic TB | 1,880 | 0.177778 | 987 | | 987 | 139 | 1,126 |
| H-Animal Control | 23,000 | 2.174939 | 12,071 | | 12,071 | 1,698 | 13,770 |
| MCDC | 5,405 | 0.511111 | 2,837 | | 2,837 | 399 | 3,236 |
| CCF JD Fac Mgmt | 92,273 | 8.725571 | 48,429 | | 48,429 | 6,814 | 55,242 |
| Non Allocated | 18,534 | 1.752622 | 9,727 | | 9,727 | 1,369 | 11,096 |
| Schedule .4 Total for Facility Mgmt | 1,057,501 | 100.000000 | 555,018 | | 555,018 | 78,088 | 633,106 |

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, 2021
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 |
|-------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| Zoo/Museum Millage | 25,000 | 89.947471 | 25,000 | | 25,000 | | 25,000 |
| Non Allocated | 2,794 | 10.052529 | 2,794 | | 2,794 | | 2,794 |
| Schedule .4 Total for Specific Serv | 27,794 | 100.000000 | 27,794 | | 27,794 | 0 | 27,794 |

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, 2021
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 | 21,451 | | 21,451 | 3,645 | 25,096 |
| Schedule .4 Total for Parks | 100 | 100.000000 | 21,451 | | 21,451 | 3,645 | 25,096 |

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

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .5 - Allocation Summary
For Department Facilities Mgmt 101-265-2601

| Receiving Department | Total | Facility Mgmt | Specific Serv | Parks |
|----------------------|----------------|----------------|---------------|---------------|
| Building & Grounds | 461,353 | 461,353 | 0 | 0 |
| Fleet Services | 7,005 | 7,005 | 0 | 0 |
| KCH Boiler Plant | 8,816 | 8,816 | 0 | 0 |
| Sheriff | 2,918 | 2,918 | 0 | 0 |
| Jail | 15,322 | 15,322 | 0 | 0 |
| Parks & Rec | 25,096 | 0 | 0 | 25,096 |
| Health | 46,807 | 46,807 | 0 | 0 |
| H-Clinic South | 6,417 | 6,417 | 0 | 0 |
| H-Clinic TB | 1,126 | 1,126 | 0 | 0 |
| H-Animal Control | 13,770 | 13,770 | 0 | 0 |
| MCDC | 3,236 | 3,236 | 0 | 0 |
| Zoo/Museum Millage | 25,000 | 0 | 25,000 | 0 |
| CCF JD Fac Mgmt | 55,242 | 55,242 | 0 | 0 |
| Non Allocated | 13,890 | 11,096 | 2,794 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 |
| Total | 685,996 | 633,106 | 27,794 | 25,096 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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, 2021
Schedule .2 - Costs To Be Allocated
For Department Building & Grounds

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement: | 11,622,762 | | | 11,622,762 |
| Cost Adjustments: | | | | |
| Parking Revenue | -67,328 | | | |
| Reimbursement | -600 | | | |
| Security Admin | 169,430 | | | |
| Total Departmental Cost Adjustments: | 101,502 | | | 101,502 |
| Inbound Costs: | | | | |
| Equipment Depreciation | 94,746 | | 94,746 | |
| Fiscal Services 101-191 | 56,248 | 7,049 | 63,297 | |
| Administrator 101-172 | 50,931 | 6,296 | 57,226 | |
| Human Resources | 47,009 | 5,155 | 52,164 | |
| Purchasing 101-233 | 25,705 | 4,501 | 30,205 | |
| Treasurer 101-253 | 9,665 | 1,370 | 11,035 | |
| Facilities Mgmt 101-265-2601 | 404,449 | 56,904 | 461,353 | |
| Central Services | | 4,143 | 4,143 | |
| Information Technology | | 95,155 | 95,155 | |
| I.T. Fiscal/HR/Phone System | | 41,446 | 41,446 | |
| Total Allocated Additions: | 688,753 | 222,018 | 910,771 | 910,771 |
| Total To Be Allocated: | 12,413,017 | 222,018 | | 12,635,035 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 741,158 | 0 | 741,158 | 0 | 0 |
| 101-265-2603 | 529,035 | 0 | 0 | 529,035 | 0 |
| 101-265-2604 | 37,921 | 0 | 0 | 0 | 37,921 |
| 101-265-2605 | 821,239 | 0 | 0 | 0 | 0 |
| 101-265-2606 | 8,462,750 | 0 | 0 | 0 | 0 |
| 101-265-2607 | 127,891 | 0 | 0 | 0 | 0 |
| 101-265-2608 | 10,299 | 0 | 0 | 0 | 0 |
| 101-265-2609 | 861,757 | 0 | 0 | 0 | 0 |
| 101-265-2615 | 6,800 | 6,800 | 0 | 0 | 0 |
| 101-265-2616 | 23,912 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 11,622,762 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| Parking Revenue | (67,328) | 0 | 0 | 0 | 0 |
| Reimbursement | (600) | 0 | 0 | 0 | 0 |
| Security Admin | 169,430 | 0 | 0 | 24,393 | 0 |
| Functional Cost | 11,724,264 | 6,800 | 741,158 | 553,428 | 37,921 |
| Allocation Step 1 | | | | | |
| Inbound - Equipment Depreciation: Equipment Depr | 94,746 | 0 | 2,228 | 1,220 | 0 |
| Inbound - Fiscal Services 101-191: Accounting | 26,663 | 32 | 2,401 | 3,601 | 688 |
| Inbound - Fiscal Services 101-191: Payroll | 9,178 | 0 | 0 | 1,046 | 0 |
| Inbound - Fiscal Services 101-191: Budgeting | 17,631 | 67 | 798 | 3,260 | 466 |
| Inbound - Fiscal Services 101-191: Audit Services | 2,776 | 3 | 245 | 362 | 69 |
| Inbound - Administrator 101-172: County Admin | 50,931 | 0 | 0 | 5,806 | 0 |
| Inbound - Human Resources: Human Resources | 43,715 | 0 | 0 | 4,984 | 0 |
| Inbound - Human Resources: Labor Relations | 3,294 | 0 | 0 | 325 | 0 |
| Inbound - Purchasing 101-233: Purch General | 25,705 | 53 | 5,692 | 900 | 293 |
| Inbound - Treasurer 101-253: Actng/Banking | 5,124 | 13 | 462 | 371 | 237 |
| Inbound - Treasurer 101-253: Receipt Posting | 4,541 | 0 | 155 | 12 | 0 |
| Inbound - Facilities Mgmt 101-265-2601: Facility Mgmt | 404,449 | 0 | 34,639 | 20,942 | 5,788 |
| Reallocate Admin Costs | | (6,967) | 999 | 270 | 46 |
| Unallocated Costs | (4,442,826) | 0 | 0 | 0 | 0 |
| 1st Allocation | 7,970,191 | 0 | 788,777 | 596,528 | 45,508 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

| | Total | G&A | Admin Building | District Court | Co-op Extension |
|---|-----------|----------|----------------|----------------|-----------------|
| Allocation Step 2 | | | | | |
| Inbound - Fiscal Services 101-191: Accounting | 3,506 | 4 | 316 | 474 | 90 |
| Inbound - Fiscal Services 101-191: Payroll | 1,218 | 0 | 0 | 139 | 0 |
| Inbound - Fiscal Services 101-191: Budgeting | 2,325 | 9 | 105 | 430 | 61 |
| Inbound - Fiscal Services 101-191: Audit Services | 1 | 0 | 0 | 0 | 0 |
| Inbound - Administrator 101-172: County Admin | 6,296 | 0 | 0 | 718 | 0 |
| Inbound - Human Resources: Human Resources | 4,791 | 0 | 0 | 546 | 0 |
| Inbound - Human Resources: Labor Relations | 364 | 0 | 0 | 36 | 0 |
| Inbound - Purchasing 101-233: Purch General | 4,501 | 9 | 997 | 158 | 51 |
| Inbound - Treasurer 101-253: Actng/Banking | 715 | 2 | 64 | 52 | 33 |
| Inbound - Treasurer 101-253: Receipt Posting | 655 | 0 | 22 | 2 | 0 |
| Inbound - Facilities Mgmt 101-265-2601: Facility Mgmt | 56,904 | 0 | 4,874 | 2,946 | 814 |
| Inbound - Central Services: Printing Serv | 1,566 | 0 | 0 | 0 | 0 |
| Inbound - Central Services: Postage | 1,410 | 0 | 1,410 | 0 | 0 |
| Inbound - Central Services | 1,167 | 0 | 0 | 0 | 0 |
| Inbound - Information Technology: Dedicated Serv | 6,800 | 0 | 0 | 0 | 0 |
| Inbound - Information Technology: Enterprise 1 | 18,236 | 3,316 | 0 | 1,658 | 0 |
| Inbound - Information Technology: Enterprise 2 | 26,644 | 4,844 | 0 | 2,422 | 0 |
| Inbound - Information Technology: File Serv Admin | 907 | 247 | 0 | 41 | 0 |
| Inbound - Information Technology: File Serv Sheri | 364 | 0 | 0 | 0 | 0 |
| Inbound - Information Technology: File Serv Justi | 83 | 0 | 0 | 83 | 0 |
| Inbound - Information Technology: Special Applic | 11,146 | 2,026 | 0 | 1,013 | 0 |
| Inbound - Information Technology: Justice System | 3,631 | 0 | 0 | 660 | 0 |
| Inbound - Information Technology: Helpdesk Supt | 17,845 | 3,245 | 0 | 1,622 | 0 |
| Inbound - I.T. Fiscal/HR/Phone System: Accounting | 17,585 | 20 | 1,550 | 2,296 | 438 |
| Inbound - I.T. Fiscal/HR/Phone System: Payroll | 18,514 | 0 | 0 | 2,111 | 0 |
| Inbound - I.T. Fiscal/HR/Phone System: Telephone Supt | 5,347 | 0 | 0 | 0 | 0 |
| Inbound - All Others | 9,500 | 0 | 0 | 1,083 | 0 |
| Reallocate Admin Costs | | (13,722) | 1,968 | 532 | 91 |
| Unallocated Costs | (456) | 0 | 0 | 0 | 0 |
| 2nd Allocation | 221,562 | 0 | 11,305 | 19,021 | 1,579 |
| Total For Building & Grounds | | | | | |
| Schedule .3 Total | 8,191,753 | 0 | 800,083 | 615,549 | 47,087 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 821,239 | 0 | 0 | 0 | 0 |
| 101-265-2606 | 45,785 | 2,700,939 | 1,378,788 | 0 | 0 |
| 101-265-2607 | 0 | 0 | 0 | 127,891 | 0 |
| 101-265-2608 | 0 | 0 | 0 | 0 | 0 |
| 101-265-2609 | 0 | 0 | 0 | 0 | 767,749 |
| 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 | (67,328) | 0 | 0 | 0 | 0 |
| Reimbursement | (600) | 0 | 0 | 0 | 0 |
| Security Admin | 18,007 | 35,532 | 91,498 | 0 | 0 |
| Functional Cost | 817,103 | 2,736,471 | 1,470,286 | 127,891 | 767,749 |
| Allocation Step 1 | | | | | |
| Inbound - Equipment Depreciation: | | | | | |
| Equipment Depr | 20,339 | 59,965 | 0 | 0 | 0 |
| Inbound - Fiscal Services 101-191: | | | | | |
| Accounting | 4,555 | 6,175 | 2,768 | 988 | 0 |
| Inbound - Fiscal Services 101-191: | | | | | |
| Payroll | 1,224 | 1,929 | 4,120 | 0 | 0 |
| Inbound - Fiscal Services 101-191: | | | | | |
| Budgeting | 3,859 | 3,061 | 1,663 | 599 | 0 |
| Inbound - Fiscal Services 101-191: | | | | | |
| Audit Services | 485 | 632 | 278 | 99 | 0 |
| Inbound - Administrator 101-172: | | | | | |
| County Admin | 6,793 | 10,706 | 22,864 | 0 | 0 |
| Inbound - Human Resources: Human | | | | | |
| Resources | 5,831 | 9,190 | 19,625 | 0 | 0 |
| Inbound - Human Resources: Labor | | | | | |
| Relations | 244 | 905 | 1,478 | 0 | 0 |
| Inbound - Purchasing 101-233: Purch | | | | | |
| General | 2,949 | 11,544 | 3 | 983 | 0 |
| Inbound - Treasurer 101-253: | | | | | |
| Actng/Banking | 866 | 1,263 | 0 | 333 | 0 |
| Inbound - Treasurer 101-253: Receipt | | | | | |
| Posting | 1,308 | 547 | 0 | 0 | 0 |
| Inbound - Facilities Mgmt 101-265- | | | | | |
| 2601: Facility Mgmt | 80,478 | 178,996 | 0 | 8,978 | 0 |
| Reallocate Admin Costs | 1,062 | 3,372 | 0 | 155 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 947,097 | 3,024,755 | 1,523,086 | 140,027 | 767,749 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

| | 82 Ionia | Courthouse | Courtroom/Trans | Info Tech Bldg | HSC Direct |
|---|----------|------------|-----------------|----------------|------------|
| Allocation Step 2 | | | | | |
| Inbound - Fiscal Services 101-191: Accounting | 599 | 812 | 364 | 130 | 0 |
| Inbound - Fiscal Services 101-191: Payroll | 162 | 256 | 547 | 0 | 0 |
| Inbound - Fiscal Services 101-191: Budgeting | 509 | 404 | 219 | 79 | 0 |
| Inbound - Fiscal Services 101-191: Audit Services | 0 | 0 | 0 | 0 | 0 |
| Inbound - Administrator 101-172: County Admin | 840 | 1,323 | 2,826 | 0 | 0 |
| Inbound - Human Resources: Human Resources | 639 | 1,007 | 2,151 | 0 | 0 |
| Inbound - Human Resources: Labor Relations | 27 | 100 | 164 | 0 | 0 |
| Inbound - Purchasing 101-233: Purch General | 516 | 2,022 | 1 | 172 | 0 |
| Inbound - Treasurer 101-253: Actng/Banking | 121 | 176 | 0 | 46 | 0 |
| Inbound - Treasurer 101-253: Receipt Posting | 189 | 79 | 0 | 0 | 0 |
| Inbound - Facilities Mgmt 101-265-2601: Facility Mgmt | 11,323 | 25,184 | 0 | 1,263 | 0 |
| Inbound - Central Services: Printing Serv | 0 | 1,566 | 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 | 3,400 | 3,400 | 0 | 0 |
| Inbound - Information Technology: Enterprise 1 | 3,316 | 4,421 | 3,868 | 0 | 0 |
| Inbound - Information Technology: Enterprise 2 | 4,844 | 6,459 | 5,652 | 0 | 0 |
| Inbound - Information Technology: File Serv Admin | 165 | 330 | 0 | 0 | 0 |
| Inbound - Information Technology: File Serv Sheri | 81 | 0 | 283 | 0 | 0 |
| Inbound - Information Technology: File Serv Justi | 0 | 0 | 0 | 0 | 0 |
| Inbound - Information Technology: Special Applic | 2,026 | 2,702 | 2,364 | 0 | 0 |
| Inbound - Information Technology: Justice System | 660 | 0 | 2,311 | 0 | 0 |
| Inbound - Information Technology: Helpdesk Supt | 3,245 | 4,326 | 3,785 | 0 | 0 |
| Inbound - I.T. Fiscal/HR/Phone System: Accounting | 3,074 | 4,006 | 1,763 | 630 | 0 |
| Inbound - I.T. Fiscal/HR/Phone System: Payroll | 2,469 | 3,892 | 8,312 | 0 | 0 |
| Inbound - I.T. Fiscal/HR/Phone System: Telephone Supt | 908 | 4,036 | 0 | 0 | 0 |
| Inbound - All Others | 1,267 | 1,997 | 4,265 | 0 | 0 |
| Reallocate Admin Costs | 2,091 | 6,642 | 0 | 305 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 39,072 | 75,139 | 42,275 | 2,625 | 0 |
| Total For Building & Grounds | | | | | |
| Schedule .3 Total | 986,168 | 3,099,894 | 1,565,361 | 142,652 | 767,749 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 4,337,238 |
| 101-265-2607 | 0 | 0 | 0 | 0 | 0 |
| 101-265-2608 | 0 | 0 | 0 | 0 | 10,299 |
| 101-265-2609 | 0 | 0 | 0 | 0 | 94,008 |
| 101-265-2615 | 0 | 0 | 0 | 0 | 0 |
| 101-265-2616 | 0 | 0 | 0 | 23,912 | 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 |
| Functional Cost | 0 | 0 | 0 | 23,912 | 4,441,545 |
| Allocation Step 1 | | | | | |
| Inbound - Equipment Depreciation: | 0 | 10,994 | 0 | 0 | 0 |
| Equipment Depr | | | | | |
| Inbound - Fiscal Services 101-191: | 4,257 | 0 | 0 | 816 | 382 |
| Accounting | | | | | |
| Inbound - Fiscal Services 101-191: | 858 | 0 | 0 | 0 | 0 |
| Payroll | | | | | |
| Inbound - Fiscal Services 101-191: | 2,794 | 0 | 0 | 599 | 466 |
| Budgeting | | | | | |
| Inbound - Fiscal Services 101-191: | 478 | 0 | 0 | 82 | 41 |
| Audit Services | | | | | |
| Inbound - Administrator 101-172: | 4,761 | 0 | 0 | 0 | 0 |
| County Admin | | | | | |
| Inbound - Human Resources: Human | 4,086 | 0 | 0 | 0 | 0 |
| Resources | | | | | |
| Inbound - Human Resources: Labor | 341 | 0 | 0 | 0 | 0 |
| Relations | | | | | |
| Inbound - Purchasing 101-233: Purch | 3,026 | 0 | 0 | 185 | 77 |
| General | | | | | |
| Inbound - Treasurer 101-253: | 1,157 | 0 | 0 | 263 | 159 |
| Actng/Banking | | | | | |
| Inbound - Treasurer 101-253: Receipt | 2,377 | 0 | 0 | 0 | 143 |
| Posting | | | | | |
| Inbound - Facilities Mgmt 101-265- | 71,849 | 0 | 0 | 2,777 | 0 |
| 2601: Facility Mgmt | | | | | |
| Reallocate Admin Costs | 1,016 | 0 | 0 | 33 | 13 |
| Unallocated Costs | 0 | 0 | 0 | 0 | (4,442,826) |
| 1st Allocation | 97,001 | 10,994 | 0 | 28,667 | 0 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

| | HSC Indirect | Juvenile Detent | South Clinic | Veterans | Non Allocated** |
|---|--------------|-----------------|--------------|----------|-----------------|
| Allocation Step 2 | | | | | |
| Inbound - Fiscal Services 101-191: Accounting | 560 | 0 | 0 | 107 | 50 |
| Inbound - Fiscal Services 101-191: Payroll | 114 | 0 | 0 | 0 | 0 |
| Inbound - Fiscal Services 101-191: Budgeting | 368 | 0 | 0 | 79 | 61 |
| Inbound - Fiscal Services 101-191: Audit Services | 0 | 0 | 0 | 0 | 0 |
| Inbound - Administrator 101-172: County Admin | 589 | 0 | 0 | 0 | 0 |
| Inbound - Human Resources: Human Resources | 448 | 0 | 0 | 0 | 0 |
| Inbound - Human Resources: Labor Relations | 38 | 0 | 0 | 0 | 0 |
| Inbound - Purchasing 101-233: Purch General | 530 | 0 | 0 | 32 | 13 |
| Inbound - Treasurer 101-253: Actng/Banking | 161 | 0 | 0 | 37 | 22 |
| Inbound - Treasurer 101-253: Receipt Posting | 343 | 0 | 0 | 0 | 21 |
| Inbound - Facilities Mgmt 101-265-2601: Facility Mgmt | 10,109 | 0 | 0 | 391 | 0 |
| Inbound - Central Services: Printing Serv | 0 | 0 | 0 | 0 | 0 |
| Inbound - Central Services: Postage | 0 | 0 | 0 | 0 | 0 |
| Inbound - Central Services | 1,167 | 0 | 0 | 0 | 0 |
| Inbound - Information Technology: Dedicated Serv | 0 | 0 | 0 | 0 | 0 |
| Inbound - Information Technology: Enterprise 1 | 1,658 | 0 | 0 | 0 | 0 |
| Inbound - Information Technology: Enterprise 2 | 2,422 | 0 | 0 | 0 | 0 |
| Inbound - Information Technology: File Serv Admin | 124 | 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 | 1,013 | 0 | 0 | 0 | 0 |
| Inbound - Information Technology: Justice System | 0 | 0 | 0 | 0 | 0 |
| Inbound - Information Technology: Helpdesk Supt | 1,622 | 0 | 0 | 0 | 0 |
| Inbound - I.T. Fiscal/HR/Phone System: Accounting | 3,026 | 0 | 0 | 520 | 262 |
| Inbound - I.T. Fiscal/HR/Phone System: Payroll | 1,731 | 0 | 0 | 0 | 0 |
| Inbound - I.T. Fiscal/HR/Phone System: Telephone Supt | 404 | 0 | 0 | 0 | 0 |
| Inbound - All Others | 888 | 0 | 0 | 0 | 0 |
| Reallocate Admin Costs | 2,002 | 0 | 0 | 66 | 26 |
| Unallocated Costs | 0 | 0 | 0 | 0 | (456) |
| 2nd Allocation | 29,315 | 0 | 0 | 1,231 | 0 |
| Total For Building & Grounds | | | | | |
| Schedule .3 Total | 126,316 | 10,994 | 0 | 29,898 | 0 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 89,202 | | 89,202 | | 89,202 |
| Administrator 101-172 | 5,097 | 14.310180 | 112,876 | | 112,876 | | 112,876 |
| Human Resources | 3,760 | 10.556460 | 83,267 | | 83,267 | | 83,267 |
| Purchasing 101-233 | 1,152 | 3.234320 | 25,512 | | 25,512 | | 25,512 |
| Treasurer 101-253 | 3,015 | 8.464821 | 66,769 | | 66,769 | | 66,769 |
| Facilities Mgmt 101-265-2601 | 1,365 | 3.832332 | 30,229 | | 30,229 | | 30,229 |
| Central Services | 3,450 | 9.686114 | 76,402 | | 76,402 | 2,267 | 78,669 |
| Information Technology | 733 | 2.057948 | 16,233 | | 16,233 | 482 | 16,714 |
| Commissioners | 2,960 | 8.310405 | 65,551 | | 65,551 | 1,945 | 67,496 |
| County Clerk | 3,154 | 8.855073 | 69,847 | | 69,847 | 2,073 | 71,920 |
| Equalization | 3,739 | 10.497501 | 82,802 | | 82,802 | 2,458 | 85,259 |
| Reg of Deeds | 2,382 | 6.687630 | 52,750 | | 52,750 | 1,566 | 54,316 |
| Risk Management | 783 | 2.198327 | 17,340 | | 17,340 | 515 | 17,854 |
| Schedule .4 Total for Admin Building | 35,618 | 100.000000 | 788,777 | | 788,777 | 11,305 | 800,083 |

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

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 594,734 | | 594,734 | 18,964 | 613,698 |
| ID 260-284 | 120 | 0.300737 | 1,794 | | 1,794 | 57 | 1,851 |
| Schedule .4 Total for District Court | 39,902 | 100.000000 | 596,528 | | 596,528 | 19,021 | 615,549 |

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 45,508 | | 45,508 | 1,579 | 47,087 |
| Schedule .4 Total for Co-op Extension | 100 | 100.000000 | 45,508 | | 45,508 | 1,579 | 47,087 |

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, 2021
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 | 155,916 | | 155,916 | 6,432 | 162,348 |
| F.O.C. | 23,703 | 22.562038 | 213,684 | | 213,684 | 8,815 | 222,500 |
| Prosecutor | 11,760 | 11.193923 | 106,017 | | 106,017 | 4,374 | 110,391 |
| Pros Atty CRP | 5,556 | 5.288558 | 50,088 | | 50,088 | 2,066 | 52,154 |
| Pros Atty IV-E | 2,306 | 2.194999 | 20,789 | | 20,789 | 858 | 21,646 |
| Pros Atty CVR | 2,658 | 2.530055 | 23,962 | | 23,962 | 988 | 24,951 |
| Non Allocated | 41,779 | 39.767935 | 376,641 | | 376,641 | 15,538 | 392,179 |
| Schedule .4 Total for 82 Ionia | 105,057 | 100.000000 | 947,097 | | 947,097 | 39,072 | 986,168 |

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 1,508,263 | | 1,508,263 | 37,467 | 1,545,730 |
| Circuit Court Svcs | 5,515 | 2.655720 | 80,329 | | 80,329 | 1,995 | 82,325 |
| Probate Court | 14,535 | 6.999254 | 211,710 | | 211,710 | 5,259 | 216,969 |
| Probation CC | 512 | 0.246551 | 7,458 | | 7,458 | 185 | 7,643 |
| F.O.C. | 974 | 0.469025 | 14,187 | | 14,187 | 352 | 14,539 |
| Clerk Circuit Ct | 8,023 | 3.863434 | 116,859 | | 116,859 | 2,903 | 119,762 |
| Prosecutor | 5,826 | 2.805480 | 84,859 | | 84,859 | 2,108 | 86,967 |
| SP Comm. Correct | 368 | 0.177208 | 5,360 | | 5,360 | 133 | 5,493 |
| Non Allocated | 68,362 | 32.919365 | 995,730 | | 995,730 | 24,735 | 1,020,465 |
| Schedule .4 Total for Courthouse | 207,665 | 100.000000 | 3,024,755 | | 3,024,755 | 75,139 | 3,099,894 |

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

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 759,471 | | 759,471 | 21,080 | 780,551 |
| Circuit Court Svcs | 5,515 | 2.655720 | 40,449 | | 40,449 | 1,123 | 41,572 |
| Probate Court | 14,535 | 6.999254 | 106,605 | | 106,605 | 2,959 | 109,564 |
| Probation CC | 512 | 0.246551 | 3,755 | | 3,755 | 104 | 3,859 |
| Clerk Circuit Ct | 8,023 | 3.863434 | 58,843 | | 58,843 | 1,633 | 60,477 |
| Prosecutor | 5,826 | 2.805480 | 42,730 | | 42,730 | 1,186 | 43,916 |
| SP Comm. Correct | 368 | 0.177208 | 2,699 | | 2,699 | 75 | 2,774 |
| Non Allocated | 69,336 | 33.388390 | 508,534 | | 508,534 | 14,115 | 522,649 |
| Schedule .4 Total for Courtroom/Trans | 207,665 | 100.000000 | 1,523,086 | | 1,523,086 | 42,275 | 1,565,361 |

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

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 140,027 | | 140,027 | 2,625 | 142,652 |
| Schedule .4 Total for Info Tech Bldg | 17,107 | 100.000000 | 140,027 | | 140,027 | 2,625 | 142,652 |

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 63,872 | (61,716) | 2,156 | | 2,156 |
| Health | 4,969 | 3.629710 | 27,867 | (25,133) | 2,734 | | 2,734 |
| 283-694 CDBG Admin | 296 | 0.216219 | 1,660 | | 1,660 | | 1,660 |
| 283-691 HOME | 116 | 0.084735 | 651 | | 651 | | 651 |
| 283-694 CDBG HR | 205 | 0.149747 | 1,150 | | 1,150 | | 1,150 |
| 283-694 CDBG LGA | 71 | 0.051863 | 398 | | 398 | | 398 |
| 283-695 6950 COC | 12 | 0.008766 | 67 | | 67 | | 67 |
| 283-695 6951 COC | 11 | 0.008035 | 62 | | 62 | | 62 |
| 283-696-3660 ESG | 23 | 0.016801 | 129 | | 129 | | 129 |
| Housing Commissn | 1,682 | 1.228652 | 9,433 | | 9,433 | | 9,433 |
| Community Action | 10,250 | 7.487326 | 57,484 | | 57,484 | | 57,484 |
| HHS Bldg Direct | 107,874 | 78.798813 | 604,977 | | 604,977 | | 604,977 |
| Schedule .4 Total for HSC Direct | 136,898 | 100.000000 | 767,749 | (86,849) | 680,900 | 0 | 680,900 |
| Direct Billed | | | | 86,849 | 86,849 | | 86,849 |
| Schedule .3 Total for HSC Direct | 136,898 | 100.000000 | | 0 | 767,749 | 0 | 767,749 |

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

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 8,070 | | 8,070 | 2,439 | 10,509 |
| Health | 4,969 | 3.629710 | 3,521 | | 3,521 | 1,064 | 4,585 |
| 283-694 CDBG Admin | 296 | 0.216219 | 210 | | 210 | 63 | 273 |
| 283-691 HOME | 116 | 0.084735 | 82 | | 82 | 25 | 107 |
| 283-694 CDBG HR | 205 | 0.149747 | 145 | | 145 | 44 | 189 |
| 283-694 CDBG LGA | 71 | 0.051863 | 50 | | 50 | 15 | 65 |
| 283-695 6950 COC | 12 | 0.008766 | 8 | | 8 | 2 | 11 |
| 283-695 6951 COC | 11 | 0.008035 | 8 | | 8 | 2 | 10 |
| 283-696-3660 ESG | 23 | 0.016801 | 16 | | 16 | 5 | 21 |
| Housing Commissn | 1,682 | 1.228652 | 1,192 | | 1,192 | 360 | 1,552 |
| Community Action | 10,250 | 7.487326 | 7,263 | | 7,263 | 2,195 | 9,458 |
| HHS Bldg Indir. | 107,874 | 78.798813 | 76,436 | | 76,436 | 23,100 | 99,536 |
| Schedule .4 Total for HSC Indirect | 136,898 | 100.000000 | 97,001 | | 97,001 | 29,315 | 126,316 |

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Juvenile Detent

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

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

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - South Clinic

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

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 28,667 | (7,064) | 21,603 | 1,231 | 22,834 |
| Schedule .4 Total for Veterans | 5,292 | 100.000000 | 28,667 | (7,064) | 21,603 | 1,231 | 22,834 |
| Direct Billed | | | | 7,064 | 7,064 | | 7,064 |
| Schedule .3 Total for Veterans | 5,292 | 100.000000 | | 0 | 28,667 | 1,231 | 29,898 |

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .5 - Allocation Summary
For Department Building & Grounds

| Receiving Department | Total | Admin Building | District Court | Co-op Extension | 82 Ionia |
|------------------------------|------------------|----------------|----------------|-----------------|----------------|
| Fiscal Services 101-191 | 89,202 | 89,202 | 0 | 0 | 0 |
| Administrator 101-172 | 112,876 | 112,876 | 0 | 0 | 0 |
| Human Resources | 83,267 | 83,267 | 0 | 0 | 0 |
| Purchasing 101-233 | 25,512 | 25,512 | 0 | 0 | 0 |
| Treasurer 101-253 | 66,769 | 66,769 | 0 | 0 | 0 |
| Facilities Mgmt 101-265-2601 | 30,229 | 30,229 | 0 | 0 | 0 |
| Central Services | 78,669 | 78,669 | 0 | 0 | 0 |
| Information Technology | 159,367 | 16,714 | 0 | 0 | 0 |
| Commissioners | 67,496 | 67,496 | 0 | 0 | 0 |
| Circuit Court | 2,326,281 | 0 | 0 | 0 | 0 |
| Circuit Court Svcs | 123,896 | 0 | 0 | 0 | 0 |
| District Court | 613,698 | 0 | 613,698 | 0 | 0 |
| Probate Court | 326,533 | 0 | 0 | 0 | 0 |
| Probation CC | 173,850 | 0 | 0 | 0 | 162,348 |
| F.O.C. | 237,039 | 0 | 0 | 0 | 222,500 |
| County Clerk | 71,920 | 71,920 | 0 | 0 | 0 |
| Clerk Circuit Ct | 180,239 | 0 | 0 | 0 | 0 |
| Equalization | 85,259 | 85,259 | 0 | 0 | 0 |
| Prosecutor | 241,274 | 0 | 0 | 0 | 110,391 |
| Pros Atty CRP | 52,154 | 0 | 0 | 0 | 52,154 |
| Pros Atty IV-E | 21,646 | 0 | 0 | 0 | 21,646 |
| Pros Atty CVR | 24,951 | 0 | 0 | 0 | 24,951 |
| Reg of Deeds | 54,316 | 54,316 | 0 | 0 | 0 |
| Co-op Extension | 47,087 | 0 | 0 | 47,087 | 0 |
| ACSET | 12,664 | 0 | 0 | 0 | 0 |
| Health | 7,319 | 0 | 0 | 0 | 0 |
| ID 260-284 | 1,851 | 0 | 1,851 | 0 | 0 |
| 283-694 CDBG Admin | 1,933 | 0 | 0 | 0 | 0 |
| 283-691 HOME | 757 | 0 | 0 | 0 | 0 |
| 283-694 CDBG HR | 1,339 | 0 | 0 | 0 | 0 |
| 283-694 CDBG LGA | 464 | 0 | 0 | 0 | 0 |
| 283-695 6950 COC | 78 | 0 | 0 | 0 | 0 |
| 283-695 6951 COC | 72 | 0 | 0 | 0 | 0 |
| 283-696-3660 ESG | 150 | 0 | 0 | 0 | 0 |
| Housing Commissn | 10,985 | 0 | 0 | 0 | 0 |
| Community Action | 66,942 | 0 | 0 | 0 | 0 |
| HHS Bldg Direct | 604,977 | 0 | 0 | 0 | 0 |
| HHS Bldg Indir. | 99,536 | 0 | 0 | 0 | 0 |
| CCF JD Fac Mgmt | 10,994 | 0 | 0 | 0 | 0 |
| Veteran's Millage | 22,834 | 0 | 0 | 0 | 0 |
| SP Comm. Correct | 8,267 | 0 | 0 | 0 | 0 |
| Risk Managment | 17,854 | 17,854 | 0 | 0 | 0 |
| Non Allocated | 1,935,293 | 0 | 0 | 0 | 392,179 |
| Direct Bill | 93,913 | 0 | 0 | 0 | 0 |
| Total | 8,191,753 | 800,083 | 615,549 | 47,087 | 986,168 |

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 142,652 | 0 | 0 |
| Commissioners | 0 | 0 | 0 | 0 | 0 |
| Circuit Court | 1,545,730 | 780,551 | 0 | 0 | 0 |
| Circuit Court Svcs | 82,325 | 41,572 | 0 | 0 | 0 |
| District Court | 0 | 0 | 0 | 0 | 0 |
| Probate Court | 216,969 | 109,564 | 0 | 0 | 0 |
| Probation CC | 7,643 | 3,859 | 0 | 0 | 0 |
| F.O.C. | 14,539 | 0 | 0 | 0 | 0 |
| County Clerk | 0 | 0 | 0 | 0 | 0 |
| Clerk Circuit Ct | 119,762 | 60,477 | 0 | 0 | 0 |
| Equalization | 0 | 0 | 0 | 0 | 0 |
| Prosecutor | 86,967 | 43,916 | 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 | 2,156 | 10,509 |
| Health | 0 | 0 | 0 | 2,734 | 4,585 |
| ID 260-284 | 0 | 0 | 0 | 0 | 0 |
| 283-694 CDBG Admin | 0 | 0 | 0 | 1,660 | 273 |
| 283-691 HOME | 0 | 0 | 0 | 651 | 107 |
| 283-694 CDBG HR | 0 | 0 | 0 | 1,150 | 189 |
| 283-694 CDBG LGA | 0 | 0 | 0 | 398 | 65 |
| 283-695 6950 COC | 0 | 0 | 0 | 67 | 11 |
| 283-695 6951 COC | 0 | 0 | 0 | 62 | 10 |
| 283-696-3660 ESG | 0 | 0 | 0 | 129 | 21 |
| Housing Commissn | 0 | 0 | 0 | 9,433 | 1,552 |
| Community Action | 0 | 0 | 0 | 57,484 | 9,458 |
| HHS Bldg Direct | 0 | 0 | 0 | 604,977 | 0 |
| HHS Bldg Indir. | 0 | 0 | 0 | 0 | 99,536 |
| CCF JD Fac Mgmt | 0 | 0 | 0 | 0 | 0 |
| Veteran's Millage | 0 | 0 | 0 | 0 | 0 |
| SP Comm. Correct | 5,493 | 2,774 | 0 | 0 | 0 |
| Risk Management | 0 | 0 | 0 | 0 | 0 |
| Non Allocated | 1,020,465 | 522,649 | 0 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 86,849 | 0 |
| Total | 3,099,894 | 1,565,361 | 142,652 | 767,749 | 126,316 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .5 - Allocation Summary
For Department Building & Grounds

| Receiving Department | Juvenile Detent | South Clinic | Veterans |
|------------------------------|-----------------|--------------|---------------|
| Fiscal Services 101-191 | 0 | 0 | 0 |
| Administrator 101-172 | 0 | 0 | 0 |
| Human Resources | 0 | 0 | 0 |
| Purchasing 101-233 | 0 | 0 | 0 |
| Treasurer 101-253 | 0 | 0 | 0 |
| Facilities Mgmt 101-265-2601 | 0 | 0 | 0 |
| Central Services | 0 | 0 | 0 |
| Information Technology | 0 | 0 | 0 |
| Commissioners | 0 | 0 | 0 |
| Circuit Court | 0 | 0 | 0 |
| Circuit Court Svcs | 0 | 0 | 0 |
| District Court | 0 | 0 | 0 |
| Probate Court | 0 | 0 | 0 |
| Probation CC | 0 | 0 | 0 |
| F.O.C. | 0 | 0 | 0 |
| County Clerk | 0 | 0 | 0 |
| Clerk Circuit Ct | 0 | 0 | 0 |
| Equalization | 0 | 0 | 0 |
| Prosecutor | 0 | 0 | 0 |
| Pros Atty CRP | 0 | 0 | 0 |
| Pros Atty IV-E | 0 | 0 | 0 |
| Pros Atty CVR | 0 | 0 | 0 |
| Reg of Deeds | 0 | 0 | 0 |
| Co-op Extension | 0 | 0 | 0 |
| ACSET | 0 | 0 | 0 |
| Health | 0 | 0 | 0 |
| ID 260-284 | 0 | 0 | 0 |
| 283-694 CDBG Admin | 0 | 0 | 0 |
| 283-691 HOME | 0 | 0 | 0 |
| 283-694 CDBG HR | 0 | 0 | 0 |
| 283-694 CDBG LGA | 0 | 0 | 0 |
| 283-695 6950 COC | 0 | 0 | 0 |
| 283-695 6951 COC | 0 | 0 | 0 |
| 283-696-3660 ESG | 0 | 0 | 0 |
| Housing Commissn | 0 | 0 | 0 |
| Community Action | 0 | 0 | 0 |
| HHS Bldg Direct | 0 | 0 | 0 |
| HHS Bldg Indir. | 0 | 0 | 0 |
| CCF JD Fac Mgmt | 10,994 | 0 | 0 |
| Veteran's Millage | 0 | 0 | 22,834 |
| SP Comm. Correct | 0 | 0 | 0 |
| Risk Managment | 0 | 0 | 0 |
| Non Allocated | 0 | 0 | 0 |
| Direct Bill | 0 | 0 | 7,064 |
| Total | 10,994 | 0 | 29,898 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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, 2021
Schedule .2 - Costs To Be Allocated
For Department Central Services

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|----------|
| Expenditures Per Financial Statement: | 841,394 | | | 841,394 |
| Cost Adjustments: | | | | |
| Revenue | -204,212 | | | |
| Total Departmental Cost Adjustments: | -204,212 | | | -204,212 |
| Inbound Costs: | | | | |
| Building Depreciation | 13,422 | | 13,422 | |
| Equipment Depreciation | 1,907 | | 1,907 | |
| Fiscal Services 101-191 | 24,650 | 3,181 | 27,831 | |
| Administrator 101-172 | 7,840 | 969 | 8,809 | |
| Human Resources | 7,362 | 807 | 8,170 | |
| Purchasing 101-233 | 1,913 | 335 | 2,248 | |
| Treasurer 101-253 | 2,534 | 361 | 2,895 | |
| Building & Grounds | 76,402 | 2,267 | 78,669 | |
| Central Services | | 2,344 | 2,344 | |
| Fleet Services | | 903 | 903 | |
| Information Technology | | 31,557 | 31,557 | |
| I.T. Fiscal/HR/Phone System | | 6,771 | 6,771 | |
| Total Allocated Additions: | 136,030 | 49,496 | 185,526 | 185,526 |
| Total To Be Allocated: | 773,212 | 49,496 | | 822,708 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .3 - Costs Allocated By Activity
For Department Central Services

| | Total | G&A | Messenger Serv | Printing Serv | Mail Services |
|---|-----------|-----------|----------------|---------------|---------------|
| Wages & Benefits | | | | | |
| SALARIES & WAGES | 391,172 | 88,872 | 38,666 | 109,301 | 42,642 |
| FRINGE BENEFITS | 183,163 | 41,615 | 18,097 | 51,175 | 19,965 |
| Other Expense & Cost | | | | | |
| Office Supplies | 3,635 | 826 | 359 | 1,015 | 396 |
| Mail/Postage | 15,692 | 0 | 0 | 0 | 14,282 |
| Operating Supplies | 68,427 | 2,727 | 0 | 53,630 | 830 |
| Operating Expenses | 6,799 | 1,545 | 672 | 1,899 | 741 |
| R&M Equipment | 34,777 | 0 | 0 | 26,600 | 8,177 |
| R&M Office Equip | 16,041 | 0 | 0 | 71 | 0 |
| Equipment Rental | 113,106 | 0 | 0 | 113,106 | 0 |
| Software | 4,799 | 0 | 0 | 4,799 | 0 |
| Expendable Equip | 3,780 | 859 | 373 | 1,056 | 412 |
| Audit Adjustment | 3 | 3 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 841,394 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| Revenue | (204,212) | 0 | 0 | (204,212) | 0 |
| Functional Cost | | | | | |
| Functional Cost | 637,182 | 136,447 | 58,167 | 158,440 | 87,445 |
| Allocation Step 1 | | | | | |
| Inbound - Equipment Depreciation: Equipment Depr | 1,907 | 1,081 | 0 | 0 | 826 |
| Inbound - All Others | 134,123 | 30,473 | 13,251 | 37,474 | 14,619 |
| Reallocate Admin Costs | | (168,001) | 21,252 | 58,632 | 23,537 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 773,212 | 0 | 92,670 | 254,546 | 126,427 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 49,496 | 11,245 | 4,889 | 13,832 | 5,394 |
| Reallocate Admin Costs | | (11,245) | 1,422 | 3,924 | 1,575 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 49,496 | 0 | 6,312 | 17,757 | 6,970 |
| Total For Central Services | | | | | |
| Schedule .3 Total | 822,708 | 0 | 98,982 | 272,303 | 133,397 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .3 - Costs Allocated By Activity
For Department Central Services

| | Microfilm | Records Retent. | Postage |
|--------------------------------------|-----------|-----------------|---------|
| Wages & Benefits | | | |
| SALARIES & WAGES | 105,721 | 5,970 | 0 |
| FRINGE BENEFITS | 49,509 | 2,802 | 0 |
| Other Expense & Cost | | | |
| Office Supplies | 983 | 56 | 0 |
| Mail/Postage | 0 | 0 | 1,410 |
| Operating Supplies | 11,240 | 0 | 0 |
| Operating Expenses | 1,838 | 104 | 0 |
| R&M Equipment | 0 | 0 | 0 |
| R&M Office Equip | 15,970 | 0 | 0 |
| Equipment Rental | 0 | 0 | 0 |
| Software | 0 | 0 | 0 |
| Expendable Equip | 1,022 | 58 | 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 | 186,283 | 8,990 | 1,410 |
| Allocation Step 1 | | | |
| Inbound - Equipment Depreciation: | | | |
| Equipment Depr | 0 | 0 | 0 |
| Inbound - All Others | 36,254 | 2,052 | 0 |
| Reallocate Admin Costs | 61,287 | 3,293 | 0 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 283,823 | 14,335 | 1,410 |
| Allocation Step 2 | | | |
| Inbound - All Others | 13,379 | 757 | 0 |
| Reallocate Admin Costs | 4,102 | 220 | 0 |
| Unallocated Costs | 0 | 0 | 0 |
| 2nd Allocation | 17,481 | 977 | 0 |
| Total For Central Services | | | |
| Schedule .3 Total | 301,304 | 15,312 | 1,410 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 2,334 | | 2,334 | | 2,334 |
| Administrator 101-172 | 10 | 2.518892 | 2,334 | | 2,334 | | 2,334 |
| Human Resources | 10 | 2.518892 | 2,334 | | 2,334 | | 2,334 |
| Purchasing 101-233 | 10 | 2.518892 | 2,334 | | 2,334 | | 2,334 |
| Treasurer 101-253 | 10 | 2.518892 | 2,334 | | 2,334 | | 2,334 |
| Facilities Mgmt 101-265-2601 | 10 | 2.518892 | 2,334 | | 2,334 | | 2,334 |
| Building & Grounds | 5 | 1.259446 | 1,167 | | 1,167 | | 1,167 |
| Central Services | 10 | 2.518892 | 2,334 | | 2,334 | | 2,334 |
| Fleet Services | 5 | 1.259446 | 1,167 | | 1,167 | 98 | 1,265 |
| Information Technology | 10 | 2.518892 | 2,334 | | 2,334 | 196 | 2,530 |
| Commissioners | 10 | 2.518892 | 2,334 | | 2,334 | 196 | 2,530 |
| Circuit Court | 15 | 3.778326 | 3,501 | | 3,501 | 296 | 3,797 |
| Circuit Court Svcs | 15 | 3.778338 | 3,501 | | 3,501 | 294 | 3,795 |
| District Court | 15 | 3.778338 | 3,501 | | 3,501 | 294 | 3,795 |
| Probate Court | 15 | 3.778338 | 3,501 | | 3,501 | 294 | 3,795 |
| Cir Ct Referee | 15 | 3.778338 | 3,501 | | 3,501 | 294 | 3,795 |
| Probation CC | 10 | 2.518892 | 2,334 | | 2,334 | 196 | 2,530 |
| F.O.C. | 10 | 2.518892 | 2,334 | | 2,334 | 196 | 2,530 |
| County Clerk | 10 | 2.518892 | 2,334 | | 2,334 | 196 | 2,530 |
| Clerk Circuit Ct | 15 | 3.778338 | 3,501 | | 3,501 | 294 | 3,795 |
| Equalization | 10 | 2.518892 | 2,334 | | 2,334 | 196 | 2,530 |
| Prosecutor | 10 | 2.518892 | 2,334 | | 2,334 | 196 | 2,530 |
| Pros Atty CRP | 10 | 2.518892 | 2,334 | | 2,334 | 196 | 2,530 |
| Pros Atty CVR | 15 | 3.778338 | 3,501 | | 3,501 | 294 | 3,795 |
| Reg of Deeds | 10 | 2.518892 | 2,334 | | 2,334 | 196 | 2,530 |
| Co-op Extension | 5 | 1.259446 | 1,167 | | 1,167 | 98 | 1,265 |
| Drain Commissioner | 5 | 1.259446 | 1,167 | | 1,167 | 98 | 1,265 |
| Sheriff | 10 | 2.518892 | 2,334 | | 2,334 | 196 | 2,530 |
| Jail | 5 | 1.259446 | 1,167 | | 1,167 | 98 | 1,265 |
| Road Comm | 5 | 1.259446 | 1,167 | | 1,167 | 98 | 1,265 |
| Health | 10 | 2.518892 | 2,334 | | 2,334 | 196 | 2,530 |
| H-Animal Control | 5 | 1.259446 | 1,167 | | 1,167 | 98 | 1,265 |
| 283-694 CDBG Admin | 10 | 2.518892 | 2,334 | | 2,334 | 196 | 2,530 |
| Housing Commissn | 10 | 2.518892 | 2,334 | | 2,334 | 196 | 2,530 |
| CCF IHC ASO | 5 | 1.259446 | 1,167 | | 1,167 | 98 | 1,265 |
| CCF IHC CP | 5 | 1.259446 | 1,167 | | 1,167 | 98 | 1,265 |
| CCF JD Juve Det | 5 | 1.259446 | 1,167 | | 1,167 | 98 | 1,265 |
| Veteran's Millage | 5 | 1.259446 | 1,167 | | 1,167 | 98 | 1,265 |
| SP Comm. Correct | 15 | 3.778338 | 3,501 | | 3,501 | 294 | 3,795 |
| DPW Admin & Fin | 5 | 1.259446 | 1,167 | | 1,167 | 98 | 1,265 |
| Risk Managment | 10 | 2.518892 | 2,334 | | 2,334 | 196 | 2,530 |
| Non Allocated | 7 | 1.763224 | 1,634 | | 1,634 | 137 | 1,771 |
| Schedule .4 Total for Messenger Serv | 397 | 100.000000 | 92,670 | | 92,670 | 6,312 | 98,982 |

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, 2021
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 | 1,292.32 | 0.632832 | 1,611 | | 1,611 | | 1,611 |
| Administrator 101-172 | 523.13 | 0.256170 | 652 | | 652 | | 652 |
| Human Resources | 4,360.17 | 2.135119 | 5,435 | | 5,435 | | 5,435 |
| Purchasing 101-233 | 86.50 | 0.042358 | 108 | | 108 | | 108 |
| Treasurer 101-253 | 834.21 | 0.408502 | 1,040 | | 1,040 | | 1,040 |
| Facilities Mgmt 101-265-2601 | 1,039.04 | 0.508804 | 1,295 | | 1,295 | | 1,295 |
| Building & Grounds | 1,256.03 | 0.615062 | 1,566 | | 1,566 | | 1,566 |
| Information Technology | 66.68 | 0.032652 | 83 | | 83 | 6 | 89 |
| Commissioners | 2,320.09 | 1.136118 | 2,892 | | 2,892 | 211 | 3,103 |
| Circuit Court | 8,700.62 | 4.260581 | 10,845 | | 10,845 | 793 | 11,638 |
| Circuit Court Svcs | 507.22 | 0.248379 | 632 | | 632 | 46 | 678 |
| District Court | 2,476.75 | 1.212832 | 3,087 | | 3,087 | 226 | 3,313 |
| Probate Court | 230.71 | 0.112976 | 288 | | 288 | 21 | 308 |
| Probation CC | 710.96 | 0.348148 | 886 | | 886 | 65 | 951 |
| F.O.C. | 2,914.97 | 1.427423 | 3,633 | | 3,633 | 266 | 3,899 |
| Elections | 896.19 | 0.438853 | 1,117 | | 1,117 | 82 | 1,199 |
| County Clerk | 2,935.81 | 1.437628 | 3,659 | | 3,659 | 268 | 3,927 |
| Concealed Pistol | 1,340.78 | 0.656563 | 1,671 | | 1,671 | 122 | 1,793 |
| Clerk Circuit Ct | 344.75 | 0.168820 | 430 | | 430 | 31 | 461 |
| Equalization | 4,468.89 | 2.188358 | 5,570 | | 5,570 | 407 | 5,978 |
| Prosecutor | 2,863.86 | 1.402395 | 3,570 | | 3,570 | 261 | 3,831 |
| Pros Atty CRP | 941.99 | 0.461280 | 1,174 | | 1,174 | 86 | 1,260 |
| Pros Atty IV-E | 76.50 | 0.037461 | 95 | | 95 | 7 | 102 |
| Pros Atty CVR | 748.50 | 0.366531 | 933 | | 933 | 68 | 1,001 |
| Reg of Deeds | 8,741.77 | 4.280732 | 10,896 | | 10,896 | 797 | 11,693 |
| Drain Commissioner | 43.50 | 0.021301 | 54 | | 54 | 4 | 58 |
| Sheriff | 6,407.75 | 3.137792 | 7,987 | | 7,987 | 584 | 8,571 |
| Marine | 27.60 | 0.013515 | 34 | | 34 | 2 | 37 |
| Jail | 7,238.20 | 3.544453 | 9,022 | | 9,022 | 660 | 9,682 |
| Medical Examiner | 932.85 | 0.456805 | 1,163 | | 1,163 | 85 | 1,248 |
| Guardianship | 13.04 | 0.006386 | 16 | | 16 | 1 | 17 |
| Parks & Rec | 1,588.82 | 0.778025 | 1,980 | | 1,980 | 145 | 2,125 |
| Health | 17,460.02 | 8.549946 | 21,764 | | 21,764 | 1,591 | 23,355 |
| H-COVID | 35,478.02 | 17.373128 | 44,223 | | 44,223 | 3,234 | 47,456 |
| H-Animal Control | 3,231.74 | 1.582541 | 4,028 | | 4,028 | 294 | 4,323 |
| ROD Automation | 45,840.08 | 22.447295 | 57,140 | | 57,140 | 4,181 | 61,321 |
| Housing Commissn | 72.69 | 0.035595 | 91 | | 91 | 6 | 97 |
| Community Action | 697.44 | 0.341527 | 869 | | 869 | 63 | 933 |
| CCF IHC ASO | 33.24 | 0.016277 | 41 | | 41 | 3 | 44 |
| CCF IHC CP | 94.65 | 0.046349 | 118 | | 118 | 9 | 126 |
| CCF JD Juve Det | 1,113.67 | 0.545350 | 1,388 | | 1,388 | 101 | 1,490 |
| Veteran's Millage | 397.06 | 0.194435 | 495 | | 495 | 36 | 531 |
| SP Ag Preservation | 83.65 | 0.040962 | 104 | | 104 | 8 | 112 |
| DPW Resource Rec | 4,104.10 | 2.009725 | 5,116 | | 5,116 | 374 | 5,490 |
| DPW Admin & Fin | 408.92 | 0.200243 | 510 | | 510 | 37 | 547 |
| DPW SK Landfill | 213.11 | 0.104357 | 266 | | 266 | 19 | 285 |
| DPW WTE | 143.43 | 0.070236 | 179 | | 179 | 13 | 192 |
| DPW Mat. Recycle | 167.80 | 0.082169 | 209 | | 209 | 15 | 224 |
| DPW Kentwood LF | 44.62 | 0.021850 | 56 | | 56 | 4 | 59 |
| DPW Ordinance | 898.00 | 0.439739 | 1,119 | | 1,119 | 82 | 1,201 |
| DPW HHW | 400.37 | 0.196056 | 499 | | 499 | 36 | 535 |
| Deliquent Tax | 1,040.51 | 0.509524 | 1,297 | | 1,297 | 95 | 1,392 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 |
|-------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| Coronavirus Relief Fund | 5,680.25 | 2.781545 | 7,080 | | 7,080 | 518 | 7,598 |
| Non Allocated | 19,678.48 | 9.636297 | 24,529 | | 24,529 | 1,794 | 26,322 |
| Schedule .4 Total for Printing Serv | 204,212.05 | 100.000000 | 254,546 | | 254,546 | 17,757 | 272,303 |

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, 2021
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 | 13,905.18 | 3.369785 | 4,260 | | 4,260 | | 4,260 |
| Administrator 101-172 | 227.22 | 0.055065 | 70 | | 70 | | 70 |
| Human Resources | 6,179.20 | 1.497469 | 1,893 | | 1,893 | | 1,893 |
| Purchasing 101-233 | 32.43 | 0.007859 | 10 | | 10 | | 10 |
| Treasurer 101-253 | 14,895.75 | 3.609840 | 4,564 | | 4,564 | | 4,564 |
| Central Services | 32.07 | 0.007772 | 10 | | 10 | | 10 |
| Information Technology | 34.50 | 0.008361 | 11 | | 11 | 1 | 11 |
| Commissioners | 629.24 | 0.152490 | 193 | | 193 | 11 | 204 |
| Circuit Court | 140,041.98 | 33.937810 | 42,907 | | 42,907 | 2,589 | 45,496 |
| District Court | 31,202.62 | 7.561651 | 9,560 | | 9,560 | 576 | 10,136 |
| Probate Court | 14,021.11 | 3.397880 | 4,296 | | 4,296 | 259 | 4,555 |
| Probation CC | 125.69 | 0.030460 | 39 | | 39 | 2 | 41 |
| F.O.C. | 55,628.08 | 13.480924 | 17,044 | | 17,044 | 1,027 | 18,071 |
| Elections | 797.40 | 0.193242 | 244 | | 244 | 15 | 259 |
| County Clerk | 16,392.91 | 3.972662 | 5,022 | | 5,022 | 303 | 5,325 |
| Concealed Pistol | 7,457.89 | 1.807347 | 2,285 | | 2,285 | 138 | 2,423 |
| Clerk Circuit Ct | 14,685.58 | 3.558907 | 4,499 | | 4,499 | 271 | 4,771 |
| Equalization | 3,183.04 | 0.771379 | 975 | | 975 | 59 | 1,034 |
| Prosecutor | 2,594.74 | 0.628810 | 795 | | 795 | 48 | 843 |
| Pros Atty CRP | 20,141.77 | 4.881162 | 6,171 | | 6,171 | 372 | 6,543 |
| Pros Atty IV-E | 265.04 | 0.064230 | 81 | | 81 | 5 | 86 |
| Pros Atty CVR | 11,468.07 | 2.779175 | 3,514 | | 3,514 | 212 | 3,725 |
| Sheriff | 7,336.99 | 1.778048 | 2,248 | | 2,248 | 136 | 2,383 |
| Medical Examiner | 875.80 | 0.212242 | 268 | | 268 | 16 | 284 |
| Parks & Rec | 248.76 | 0.060285 | 76 | | 76 | 4 | 81 |
| Health | 24,578.22 | 5.956292 | 7,530 | | 7,530 | 454 | 7,984 |
| H-COVID | 1,655.32 | 0.401151 | 507 | | 507 | 31 | 538 |
| H-Animal Control | 4,194.67 | 1.016537 | 1,285 | | 1,285 | 77 | 1,363 |
| ROD Automation | 6,949.98 | 1.684260 | 2,129 | | 2,129 | 128 | 2,258 |
| 283-694 CDBG Admin | 55.48 | 0.013445 | 17 | | 17 | 1 | 18 |
| 283-694 CDBG HR | 7.00 | 0.001696 | 2 | | 2 | 0 | 2 |
| Housing Commissn | 3,862.74 | 0.936097 | 1,184 | | 1,184 | 71 | 1,255 |
| Community Action | 8,100.45 | 1.963065 | 2,482 | | 2,482 | 150 | 2,631 |
| CCF IHC CP | 134.06 | 0.032488 | 41 | | 41 | 2 | 43 |
| CCF JD Juve Det | 22.48 | 0.005448 | 7 | | 7 | 0 | 7 |
| Veteran's Millage | 586.22 | 0.142065 | 180 | | 180 | 11 | 190 |
| SP Ag Preservation | 7.70 | 0.001866 | 2 | | 2 | 0 | 2 |
| Coronavirus Relief Fund | 85.56 | 0.020735 | 26 | | 26 | 2 | 28 |
| Schedule .4 Total for Mail Services | 412,642.94 | 100.000000 | 126,427 | | 126,427 | 6,970 | 133,397 |

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, 2021
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 |
|---------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| Probate Court | 26,782 | 2.730116 | 7,749 | | 7,749 | 477 | 8,226 |
| Clerk Circuit Ct | 209,532 | 21.359370 | 60,623 | | 60,623 | 3,734 | 64,357 |
| Prosecutor | 66,242 | 6.752608 | 19,165 | | 19,165 | 1,180 | 20,346 |
| Reg of Deeds | 678,428 | 69.157906 | 196,286 | | 196,286 | 12,090 | 208,376 |
| Schedule .4 Total for Microfilm | 980,984 | 100.000000 | 283,823 | | 283,823 | 17,481 | 301,304 |

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, 2021
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 | 2.415332 | 346 | | 346 | | 346 |
| Human Resources | 344 | 9.031242 | 1,295 | | 1,295 | | 1,295 |
| Treasurer 101-253 | 545 | 14.308217 | 2,051 | | 2,051 | | 2,051 |
| Circuit Court | 903 | 23.707009 | 3,399 | | 3,399 | 313 | 3,712 |
| Circuit Court Svcs | 373 | 9.792596 | 1,404 | | 1,404 | 129 | 1,533 |
| District Court | 163 | 4.279338 | 613 | | 613 | 56 | 670 |
| Probate Court | 135 | 3.544237 | 508 | | 508 | 47 | 555 |
| Clerk Circuit Ct | 20 | 0.525072 | 75 | | 75 | 7 | 82 |
| Equalization | 10 | 0.262536 | 38 | | 38 | 3 | 41 |
| Co-op Extension | 6 | 0.157522 | 23 | | 23 | 2 | 24 |
| Drain Commissioner | 19 | 0.498819 | 71 | | 71 | 6 | 78 |
| Sheriff | 98 | 2.572854 | 369 | | 369 | 34 | 403 |
| Medical Examiner | 160 | 4.200578 | 602 | | 602 | 55 | 657 |
| Zoo | 1 | 0.026254 | 4 | | 4 | 0 | 4 |
| Health | 282 | 7.403518 | 1,061 | | 1,061 | 97 | 1,159 |
| Community Action | 221 | 5.802048 | 832 | | 832 | 76 | 908 |
| Veteran's Millage | 24 | 0.630087 | 90 | | 90 | 8 | 99 |
| SP Comm. Correct | 12 | 0.315043 | 45 | | 45 | 4 | 49 |
| DPW Admin & Fin | 400 | 10.501444 | 1,505 | | 1,505 | 138 | 1,644 |
| Risk Managment | 1 | 0.026254 | 4 | | 4 | 0 | 4 |
| Schedule .4 Total for Records Retent. | 3,809 | 100.000000 | 14,335 | | 14,335 | 977 | 15,312 |

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, 2021
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 | 1,410 | 100.000000 | 1,410 | | 1,410 | | 1,410 |
| Schedule .4 Total for Postage | 1,410 | 100.000000 | 1,410 | | 1,410 | 0 | 1,410 |

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, 2021
Schedule .5 - Allocation Summary
For Department Central Services**

| Receiving Department | Total | Messenger Serv | Printing Serv | Mail Services | Microfilm |
|------------------------------|---------|----------------|---------------|---------------|-----------|
| Fiscal Services 101-191 | 8,205 | 2,334 | 1,611 | 4,260 | 0 |
| Administrator 101-172 | 3,402 | 2,334 | 652 | 70 | 0 |
| Human Resources | 10,957 | 2,334 | 5,435 | 1,893 | 0 |
| Purchasing 101-233 | 2,452 | 2,334 | 108 | 10 | 0 |
| Treasurer 101-253 | 9,989 | 2,334 | 1,040 | 4,564 | 0 |
| Facilities Mgmt 101-265-2601 | 3,629 | 2,334 | 1,295 | 0 | 0 |
| Building & Grounds | 4,143 | 1,167 | 1,566 | 0 | 0 |
| Central Services | 2,344 | 2,334 | 0 | 10 | 0 |
| Fleet Services | 1,265 | 1,265 | 0 | 0 | 0 |
| Information Technology | 2,630 | 2,530 | 89 | 11 | 0 |
| Commissioners | 5,838 | 2,530 | 3,103 | 204 | 0 |
| Circuit Court | 64,643 | 3,797 | 11,638 | 45,496 | 0 |
| Circuit Court Svcs | 6,006 | 3,795 | 678 | 0 | 0 |
| District Court | 17,914 | 3,795 | 3,313 | 10,136 | 0 |
| Probate Court | 17,439 | 3,795 | 308 | 4,555 | 8,226 |
| Cir Ct Referee | 3,795 | 3,795 | 0 | 0 | 0 |
| Probation CC | 3,522 | 2,530 | 951 | 41 | 0 |
| F.O.C. | 24,500 | 2,530 | 3,899 | 18,071 | 0 |
| Elections | 1,458 | 0 | 1,199 | 259 | 0 |
| County Clerk | 11,783 | 2,530 | 3,927 | 5,325 | 0 |
| Concealed Pistol | 4,216 | 0 | 1,793 | 2,423 | 0 |
| Clerk Circuit Ct | 73,466 | 3,795 | 461 | 4,771 | 64,357 |
| Equalization | 9,583 | 2,530 | 5,978 | 1,034 | 0 |
| Prosecutor | 27,550 | 2,530 | 3,831 | 843 | 20,346 |
| Pros Atty CRP | 10,333 | 2,530 | 1,260 | 6,543 | 0 |
| Pros Atty IV-E | 188 | 0 | 102 | 86 | 0 |
| Pros Atty CVR | 8,522 | 3,795 | 1,001 | 3,725 | 0 |
| Reg of Deeds | 222,599 | 2,530 | 11,693 | 0 | 208,376 |
| Co-op Extension | 1,290 | 1,265 | 0 | 0 | 0 |
| Drain Commissioner | 1,401 | 1,265 | 58 | 0 | 0 |
| Sheriff | 13,887 | 2,530 | 8,571 | 2,383 | 0 |
| Marine | 37 | 0 | 37 | 0 | 0 |
| Jail | 10,947 | 1,265 | 9,682 | 0 | 0 |
| Medical Examiner | 2,189 | 0 | 1,248 | 284 | 0 |
| Guardianship | 17 | 0 | 17 | 0 | 0 |
| Zoo | 4 | 0 | 0 | 0 | 0 |
| Road Comm | 1,265 | 1,265 | 0 | 0 | 0 |
| Parks & Rec | 2,206 | 0 | 2,125 | 81 | 0 |
| Health | 35,028 | 2,530 | 23,355 | 7,984 | 0 |
| H-COVID | 47,994 | 0 | 47,456 | 538 | 0 |
| H-Animal Control | 6,950 | 1,265 | 4,323 | 1,363 | 0 |
| ROD Automation | 63,579 | 0 | 61,321 | 2,258 | 0 |
| 283-694 CDBG Admin | 2,548 | 2,530 | 0 | 18 | 0 |
| 283-694 CDBG HR | 2 | 0 | 0 | 2 | 0 |
| Housing Commissn | 3,882 | 2,530 | 97 | 1,255 | 0 |
| Community Action | 4,472 | 0 | 933 | 2,631 | 0 |
| CCF IHC ASO | 1,309 | 1,265 | 44 | 0 | 0 |
| CCF IHC CP | 1,435 | 1,265 | 126 | 43 | 0 |
| CCF JD Juve Det | 2,762 | 1,265 | 1,490 | 7 | 0 |
| Veteran's Millage | 2,085 | 1,265 | 531 | 190 | 0 |
| SP Comm. Correct | 3,845 | 3,795 | 0 | 0 | 0 |
| SP Ag Preservation | 114 | 0 | 112 | 2 | 0 |

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .5 - Allocation Summary
For Department Central Services**

| Receiving Department | Total | Messenger Serv | Printing Serv | Mail Services | Microfilm |
|-------------------------|----------------|----------------|----------------|----------------|----------------|
| DPW Resource Rec | 5,490 | 0 | 5,490 | 0 | 0 |
| DPW Admin & Fin | 3,456 | 1,265 | 547 | 0 | 0 |
| DPW SK Landfill | 285 | 0 | 285 | 0 | 0 |
| DPW WTE | 192 | 0 | 192 | 0 | 0 |
| DPW Mat. Recycle | 224 | 0 | 224 | 0 | 0 |
| DPW Kentwood LF | 59 | 0 | 59 | 0 | 0 |
| DPW Ordinance | 1,201 | 0 | 1,201 | 0 | 0 |
| DPW HHW | 535 | 0 | 535 | 0 | 0 |
| Deliquent Tax | 1,392 | 0 | 1,392 | 0 | 0 |
| Risk Managment | 2,534 | 2,530 | 0 | 0 | 0 |
| Coronavirus Relief Fund | 7,626 | 0 | 7,598 | 28 | 0 |
| Non Allocated | 28,094 | 1,771 | 26,322 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 822,708 | 98,982 | 272,303 | 133,397 | 301,304 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .5 - Allocation Summary
For Department Central Services

| Receiving Department | Records Retent. | Postage |
|------------------------------|-----------------|---------|
| Fiscal Services 101-191 | 0 | 0 |
| Administrator 101-172 | 346 | 0 |
| Human Resources | 1,295 | 0 |
| Purchasing 101-233 | 0 | 0 |
| Treasurer 101-253 | 2,051 | 0 |
| Facilities Mgmt 101-265-2601 | 0 | 0 |
| Building & Grounds | 0 | 1,410 |
| Central Services | 0 | 0 |
| Fleet Services | 0 | 0 |
| Information Technology | 0 | 0 |
| Commissioners | 0 | 0 |
| Circuit Court | 3,712 | 0 |
| Circuit Court Svcs | 1,533 | 0 |
| District Court | 670 | 0 |
| Probate Court | 555 | 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 | 82 | 0 |
| Equalization | 41 | 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 | 78 | 0 |
| Sheriff | 403 | 0 |
| Marine | 0 | 0 |
| Jail | 0 | 0 |
| Medical Examiner | 657 | 0 |
| Guardianship | 0 | 0 |
| Zoo | 4 | 0 |
| Road Comm | 0 | 0 |
| Parks & Rec | 0 | 0 |
| Health | 1,159 | 0 |
| H-COVID | 0 | 0 |
| H-Animal Control | 0 | 0 |
| ROD Automation | 0 | 0 |
| 283-694 CDBG Admin | 0 | 0 |
| 283-694 CDBG HR | 0 | 0 |
| Housing Commissn | 0 | 0 |
| Community Action | 908 | 0 |
| CCF IHC ASO | 0 | 0 |
| CCF IHC CP | 0 | 0 |
| CCF JD Juve Det | 0 | 0 |
| Veteran's Millage | 99 | 0 |
| SP Comm. Correct | 49 | 0 |
| SP Ag Preservation | 0 | 0 |

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .5 - Allocation Summary
For Department Central Services**

| Receiving Department | Records Retent. | Postage |
|-------------------------|-----------------|--------------|
| DPW Resource Rec | 0 | 0 |
| DPW Admin & Fin | 1,644 | 0 |
| DPW SK Landfill | 0 | 0 |
| DPW WTE | 0 | 0 |
| DPW Mat. Recycle | 0 | 0 |
| DPW Kentwood LF | 0 | 0 |
| DPW Ordinance | 0 | 0 |
| DPW HHW | 0 | 0 |
| Deliquent Tax | 0 | 0 |
| Risk Managment | 4 | 0 |
| Coronavirus Relief Fund | 0 | 0 |
| Non Allocated | 0 | 0 |
| Direct Bill | 0 | 0 |
| Total | 15,312 | 1,410 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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, 2021
Schedule .2 - Costs To Be Allocated
For Department Fleet Services

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|-----------------|----------------|----------------|----------|
| Expenditures Per Financial Statement: | 485,596 | | | 485,596 |
| Deductions: | | | | |
| Vehicles | 0 | | | |
| Total Deductions: | <u>0</u> | | | 0 |
| Cost Adjustments: | | | | |
| Reimbursement | -149,023 | | | |
| Total Departmental Cost Adjustments: | <u>-149,023</u> | | | -149,023 |
| Inbound Costs: | | | | |
| Building Depreciation | 20,560 | | 20,560 | |
| Equipment Depreciation | 78,479 | | 78,479 | |
| Fiscal Services 101-191 | 26,910 | 3,451 | 30,361 | |
| Administrator 101-172 | 4,193 | 518 | 4,711 | |
| Human Resources | 3,886 | 426 | 4,312 | |
| Purchasing 101-233 | 55,235 | 9,558 | 64,793 | |
| Treasurer 101-253 | 1,519 | 212 | 1,731 | |
| Facilities Mgmt 101-265-2601 | 6,141 | 864 | 7,005 | |
| Central Services | 1,167 | 98 | 1,265 | |
| Fleet Services | | 6,896 | 6,896 | |
| Information Technology | | 16,785 | 16,785 | |
| I.T. Fiscal/HR/Phone System | | 5,642 | 5,642 | |
| Total Allocated Additions: | <u>198,090</u> | <u>44,449</u> | 242,539 | 242,539 |
| Total To Be Allocated: | <u>534,663</u> | <u>44,449</u> | <u>579,112</u> | |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .3 - Costs Allocated By Activity
For Department Fleet Services

| | Total | G&A | Fleet Services | CC State** |
|--------------------------------------|-----------|-----|----------------|------------|
| Wages & Benefits | | | | |
| SALARIES & WAGES | 222,546 | 0 | 222,546 | 0 |
| FRINGE BENEFITS | 77,921 | 0 | 77,921 | 0 |
| Other Expense & Cost | | | | |
| Office Supplies | 465 | 0 | 465 | 0 |
| Vehicle Supplies | 35,763 | 0 | 35,763 | 0 |
| Operating Expenses | 12,746 | 0 | 12,746 | 0 |
| Gas, Oil, Grease | 28,131 | 0 | 20,601 | 7,530 |
| Repair & Maint | 52,304 | 0 | 52,304 | 0 |
| Software | 2,524 | 0 | 2,524 | 0 |
| Vehicle Rent | 38,052 | 0 | 17,788 | 20,264 |
| Insurance | 10,281 | 0 | 10,281 | 0 |
| Insurance Veh | 2,471 | 0 | 693 | 1,778 |
| Expendable Equip | 2,392 | 0 | 2,392 | 0 |
| *Vehicles | 0 | 0 | 0 | 0 |
| Repair Services | 0 | 0 | (1,621) | 1,621 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | 485,596 | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | |
| Reimbursement | (149,023) | 0 | (110,013) | (39,010) |
| Functional Cost | | | | |
| Functional Cost | 336,573 | 0 | 344,390 | (7,817) |
| Allocation Step 1 | | | | |
| Inbound - Equipment Depreciation: | | | | |
| Equipment Depr | 78,479 | 0 | 63,398 | 15,081 |
| Inbound - All Others | 119,611 | 0 | 119,611 | 0 |
| Reallocate Admin Costs | | 0 | 0 | 0 |
| Unallocated Costs | (7,264) | 0 | 0 | (7,264) |
| 1st Allocation | 527,399 | 0 | 527,399 | 0 |
| Allocation Step 2 | | | | |
| Inbound - Fleet Services | 6,896 | 0 | 0 | 6,896 |
| Inbound - All Others | 37,553 | 0 | 37,553 | 0 |
| Unallocated Costs | (6,896) | 0 | 0 | (6,896) |
| 2nd Allocation | 37,553 | 0 | 37,553 | 0 |
| Total For Fleet Services | | | | |
| Schedule .3 Total | 564,952 | 0 | 564,952 | 0 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 128.00 | 0.015991 | 84 | | 84 | | 84 |
| Human Resources | 79.16 | 0.009889 | 52 | | 52 | | 52 |
| Purchasing 101-233 | 263.46 | 0.032914 | 174 | | 174 | | 174 |
| Facilities Mgmt 101-265-2601 | 2,324.33 | 0.290377 | 1,531 | | 1,531 | | 1,531 |
| Central Services | 1,371.03 | 0.171282 | 903 | | 903 | | 903 |
| Fleet Services | 10,466.82 | 1.307612 | 6,896 | | 6,896 | | 6,896 |
| Circuit Court | 1,255.90 | 0.156899 | 827 | | 827 | 60 | 888 |
| Circuit Court Svcs | 4,184.50 | 0.522767 | 2,757 | | 2,757 | 200 | 2,957 |
| F.O.C. | 11,765.02 | 1.469795 | 7,752 | | 7,752 | 562 | 8,314 |
| Equalization | 378.85 | 0.047329 | 250 | | 250 | 18 | 268 |
| Sheriff | 394,510.87 | 49.285956 | 259,934 | | 259,934 | 18,853 | 278,787 |
| SRO 279-301-3027 | 30,764.07 | 3.843333 | 20,270 | | 20,270 | 1,470 | 21,740 |
| CP 279-301-3030 | 2,357.40 | 0.294508 | 1,553 | | 1,553 | 113 | 1,666 |
| CP 279-301-3031 | 2,357.40 | 0.294508 | 1,553 | | 1,553 | 113 | 1,666 |
| CP 279-301-3032 | 2,357.40 | 0.294508 | 1,553 | | 1,553 | 113 | 1,666 |
| CP 279-301-3033 | 2,380.97 | 0.297453 | 1,569 | | 1,569 | 114 | 1,682 |
| Emergency Mgmt | 401.77 | 0.050193 | 265 | | 265 | 19 | 284 |
| Marine | 2,097.17 | 0.261998 | 1,382 | | 1,382 | 100 | 1,482 |
| Twp Law Enf | 96,323.36 | 12.033607 | 63,465 | | 63,465 | 4,603 | 68,068 |
| Twp Law Enf EP | 30,858.36 | 3.855112 | 20,332 | | 20,332 | 1,475 | 21,807 |
| Twp Law Enf CS | 351.25 | 0.043881 | 231 | | 231 | 17 | 248 |
| 2nd Road Patrol | 8,608.86 | 1.075499 | 5,672 | | 5,672 | 411 | 6,084 |
| Jail | 30,287.93 | 3.783849 | 19,956 | | 19,956 | 1,447 | 21,403 |
| Parks & Rec | 83,691.83 | 10.455559 | 55,143 | | 55,143 | 3,999 | 59,142 |
| Health | 11,633.86 | 1.453410 | 7,665 | | 7,665 | 556 | 8,221 |
| H-Animal Control | 20,970.23 | 2.619796 | 13,817 | | 13,817 | 1,002 | 14,819 |
| Sh Narcotics Shr | 15,566.31 | 1.944688 | 10,256 | | 10,256 | 744 | 11,000 |
| 283-694 CDBG Admin | 571.78 | 0.071432 | 377 | | 377 | 27 | 404 |
| Community Action | 31,124.07 | 3.888307 | 20,507 | | 20,507 | 1,487 | 21,994 |
| CCF IHC CP | 243.55 | 0.030427 | 160 | | 160 | 12 | 172 |
| CCF JD Fac Mgmt | 777.41 | 0.097121 | 512 | | 512 | 37 | 549 |
| Schedule .4 Total for Fleet Services | 800,452.92 | 100.000000 | 527,399 | | 527,399 | 37,553 | 564,952 |

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, 2021
Schedule .5 - Allocation Summary
For Department Fleet Services**

| Receiving Department | Total | Fleet Services |
|------------------------------|----------------|----------------|
| Fiscal Services 101-191 | 84 | 84 |
| Human Resources | 52 | 52 |
| Purchasing 101-233 | 174 | 174 |
| Facilities Mgmt 101-265-2601 | 1,531 | 1,531 |
| Central Services | 903 | 903 |
| Fleet Services | 6,896 | 6,896 |
| Circuit Court | 888 | 888 |
| Circuit Court Svcs | 2,957 | 2,957 |
| F.O.C. | 8,314 | 8,314 |
| Equalization | 268 | 268 |
| Sheriff | 278,787 | 278,787 |
| SRO 279-301-3027 | 21,740 | 21,740 |
| CP 279-301-3030 | 1,666 | 1,666 |
| CP 279-301-3031 | 1,666 | 1,666 |
| CP 279-301-3032 | 1,666 | 1,666 |
| CP 279-301-3033 | 1,682 | 1,682 |
| Emergency Mgmt | 284 | 284 |
| Marine | 1,482 | 1,482 |
| Twp Law Enf | 68,068 | 68,068 |
| Twp Law Enf EP | 21,807 | 21,807 |
| Twp Law Enf CS | 248 | 248 |
| 2nd Road Patrol | 6,084 | 6,084 |
| Jail | 21,403 | 21,403 |
| Parks & Rec | 59,142 | 59,142 |
| Health | 8,221 | 8,221 |
| H-Animal Control | 14,819 | 14,819 |
| Sh Narcotics Shr | 11,000 | 11,000 |
| 283-694 CDBG Admin | 404 | 404 |
| Community Action | 21,994 | 21,994 |
| CCF IHC CP | 172 | 172 |
| CCF JD Fac Mgmt | 549 | 549 |
| Direct Bill | 0 | 0 |
| Total | 564,952 | 564,952 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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, 2021
Schedule .2 - Costs To Be Allocated
For Department Information Technology

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 6,989,630 | | | 6,989,630 |
| Cost Adjustments: | | | | |
| Reimbursement | -305,967 | | | |
| Total Departmental Cost Adjustments: | -305,967 | | | -305,967 |
| Inbound Costs: | | | | |
| Building Depreciation | 8,720 | | 8,720 | |
| Equipment Depreciation | 1,442,207 | | 1,442,207 | |
| Fiscal Services 101-191 | 43,842 | 5,540 | 49,382 | |
| Administrator 101-172 | 42,011 | 5,193 | 47,204 | |
| Human Resources | 36,169 | 3,964 | 40,133 | |
| Purchasing 101-233 | 23,613 | 4,128 | 27,741 | |
| Treasurer 101-253 | 5,212 | 742 | 5,954 | |
| Building & Grounds | 156,260 | 3,107 | 159,367 | |
| Central Services | 2,428 | 203 | 2,630 | |
| Information Technology | | 268,029 | 268,029 | |
| I.T. Fiscal/HR/Phone System | | 36,849 | 36,849 | |
| Total Allocated Additions: | 1,760,461 | 327,755 | 2,088,216 | 2,088,216 |
| Total To Be Allocated: | 8,444,124 | 327,755 | | 8,771,879 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .3 - Costs Allocated By Activity
For Department Information Technology

| | Total | G&A | Dedicated Serv | Enterprise 1 | Enterprise 2 |
|---|------------------|----------------|----------------|------------------|------------------|
| Wages & Benefits | | | | | |
| SALARIES & WAGES | 3,121,551 | 192,115 | 256,158 | 357,671 | 790,417 |
| FRINGE BENEFITS | 1,203,646 | 69,120 | 104,937 | 136,257 | 319,010 |
| Other Expense & Cost | | | | | |
| Office Supplies | 2,787 | 2,787 | 0 | 0 | 0 |
| Operating Expenses | 36,981 | 18,894 | 1,594 | 1,814 | 5,426 |
| Telephone | 23,322 | 0 | 0 | 22,242 | 0 |
| Insurance | 23,490 | 23,490 | 0 | 0 | 0 |
| Memberships | 2,405 | 1,750 | 0 | 0 | 655 |
| Training | 88,664 | 47,359 | 2,659 | 20,180 | 3,606 |
| Web Development | 340,800 | 0 | 0 | 0 | 0 |
| Contract Services | 248,030 | 51,774 | 3,552 | 104,728 | 11,749 |
| Repair & Maint | 267,309 | 0 | 48,710 | 30,443 | 146,114 |
| Expendable Equip | 48,331 | 9,262 | (286) | 11,453 | 17,470 |
| Software | 1,582,281 | 545 | 88,420 | 455,233 | 208,522 |
| Audit Adjustment | 33 | 33 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 6,989,630 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| Reimbursement | (305,967) | 0 | 0 | 0 | (224,562) |
| Functional Cost | 6,683,663 | 417,129 | 505,744 | 1,140,021 | 1,278,407 |
| Allocation Step 1 | | | | | |
| Inbound - Equipment Depreciation: | | | | | |
| Equipment Depr | 1,439,874 | 0 | 137,006 | 85,629 | 150,180 |
| Inbound - All Others | 320,587 | 19,716 | 26,320 | 36,739 | 81,142 |
| Reallocate Admin Costs | | (436,845) | 38,180 | 53,339 | 117,948 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 8,444,124 | 0 | 707,250 | 1,315,728 | 1,627,677 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 327,755 | 20,156 | 26,908 | 37,560 | 82,963 |
| Reallocate Admin Costs | | (20,156) | 1,762 | 2,461 | 5,442 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 327,755 | 0 | 28,669 | 40,021 | 88,405 |
| Total For Information Technology | | | | | |
| Schedule .3 Total | 8,771,879 | 0 | 735,920 | 1,355,749 | 1,716,082 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 7,389 | 7,389 | 14,778 | 307,894 | 196,091 |
| FRINGE BENEFITS | 3,027 | 3,027 | 6,054 | 117,884 | 66,576 |
| Other Expense & Cost | | | | | |
| Office Supplies | 0 | 0 | 0 | 0 | 0 |
| Operating Expenses | 46 | 46 | 92 | 730 | 0 |
| Telephone | 0 | 0 | 0 | 0 | 0 |
| Insurance | 0 | 0 | 0 | 0 | 0 |
| Memberships | 0 | 0 | 0 | 0 | 0 |
| Training | 77 | 77 | 153 | 8,900 | 1,995 |
| Web Development | 0 | 0 | 0 | 0 | 0 |
| Contract Services | 102 | 102 | 205 | 0 | 0 |
| Repair & Maint | 1,405 | 1,405 | 2,810 | 0 | 0 |
| Expendable Equip | (8) | (8) | (16) | 3,627 | 155 |
| Software | 2,550 | 2,550 | 5,101 | 164,336 | 176,391 |
| 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 | | | | | |
| | 14,588 | 14,588 | 29,177 | 603,371 | 441,208 |
| Allocation Step 1 | | | | | |
| Inbound - Equipment Depreciation: | | | | | |
| Equipment Depr | 3,952 | 7,904 | 3,952 | 0 | 0 |
| Inbound - All Others | 769 | 769 | 1,507 | 31,610 | 20,133 |
| Reallocate Admin Costs | 1,092 | 1,092 | 2,184 | 45,912 | 29,225 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 20,401 | 24,353 | 36,820 | 680,893 | 490,566 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 786 | 786 | 1,540 | 32,316 | 20,582 |
| Reallocate Admin Costs | 50 | 50 | 101 | 2,118 | 1,348 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 836 | 836 | 1,640 | 34,434 | 21,931 |
| Total For Information Technology | | | | | |
| Schedule .3 Total | 21,238 | 25,190 | 38,460 | 715,327 | 512,497 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 651,632 | 238,053 | 101,964 | 0 | 0 |
| FRINGE BENEFITS | 257,683 | 80,521 | 39,550 | 0 | 0 |
| Other Expense & Cost | | | | | |
| Office Supplies | 0 | 0 | 0 | 0 | 0 |
| Operating Expenses | 7,834 | 153 | 352 | 0 | 0 |
| Telephone | 1,080 | 0 | 0 | 0 | 0 |
| Insurance | 0 | 0 | 0 | 0 | 0 |
| Memberships | 0 | 0 | 0 | 0 | 0 |
| Training | 3,200 | 256 | 202 | 0 | 0 |
| Web Development | 0 | 0 | 0 | 85,200 | 17,040 |
| Contract Services | 72,787 | 342 | 2,689 | 0 | 0 |
| Repair & Maint | 0 | 4,684 | 31,738 | 0 | 0 |
| Expendable Equip | 2,367 | 143 | 4,172 | 0 | 0 |
| Software | 10,900 | 23,535 | 12,482 | 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 | (81,405) | 0 | 0 | 0 | 0 |
| Functional Cost | | | | | |
| | 926,078 | 347,687 | 193,149 | 85,200 | 17,040 |
| Allocation Step 1 | | | | | |
| Inbound - Equipment Depreciation: | | | | | |
| Equipment Depr | 0 | 1,051,251 | 0 | 0 | 0 |
| Inbound - All Others | 66,939 | 24,461 | 10,483 | 0 | 0 |
| Reallocate Admin Costs | 97,154 | 35,515 | 15,202 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 1,090,171 | 1,458,914 | 218,834 | 85,200 | 17,040 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 68,435 | 25,007 | 10,717 | 0 | 0 |
| Reallocate Admin Costs | 4,483 | 1,639 | 701 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 72,917 | 26,646 | 11,418 | 0 | 0 |
| Total For Information Technology | | | | | |
| Schedule .3 Total | 1,163,088 | 1,485,560 | 230,252 | 85,200 | 17,040 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .3 - Costs Allocated By Activity
For Department Information Technology

| | Web Page Appl. | Office 365 |
|---|----------------|------------|
| <hr/> | | |
| Wages & Benefits | | |
| SALARIES & WAGES | 0 | 0 |
| FRINGE BENEFITS | 0 | 0 |
| Other Expense & Cost | | |
| Office Supplies | 0 | 0 |
| Operating Expenses | 0 | 0 |
| Telephone | 0 | 0 |
| Insurance | 0 | 0 |
| Memberships | 0 | 0 |
| Training | 0 | 0 |
| Web Development | 238,560 | 0 |
| Contract Services | 0 | 0 |
| Repair & Maint | 0 | 0 |
| Expendable Equip | 0 | 0 |
| Software | 0 | 431,716 |
| Audit Adjustment | 0 | 0 |
| Departmental Total | | |
| Expenditures Per Financial Statement | | |
| Deductions | | |
| *Total Disallowed Costs | 0 | 0 |
| Cost Adjustments | | |
| Reimbursement | 0 | 0 |
| | | |
| Functional Cost | 238,560 | 431,716 |
| Allocation Step 1 | | |
| Inbound - Equipment Depreciation: | | |
| Equipment Depr | 0 | 0 |
| Inbound - All Others | 0 | 0 |
| Reallocate Admin Costs | 0 | 0 |
| Unallocated Costs | 0 | 0 |
| 1st Allocation | 238,560 | 431,716 |
| Allocation Step 2 | | |
| Inbound - All Others | 0 | 0 |
| Reallocate Admin Costs | 0 | 0 |
| Unallocated Costs | 0 | 0 |
| 2nd Allocation | 0 | 0 |
| Total For Information Technology | | |
| Schedule .3 Total | 238,560 | 431,716 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .4 - Detail Activity Allocations
For Department Information Technology

Activity - Dedicated Serv

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Fiscal Services 101-191 | 4.00 | 3.846154 | 27,202 | | 27,202 | | 27,202 |
| Administrator 101-172 | 2.00 | 1.923077 | 13,601 | | 13,601 | | 13,601 |
| Human Resources | 2.00 | 1.923077 | 13,601 | | 13,601 | | 13,601 |
| Treasurer 101-253 | 1.00 | 0.961538 | 6,800 | | 6,800 | | 6,800 |
| Facilities Mgmt 101-265-2601 | 4.00 | 3.846154 | 27,202 | | 27,202 | | 27,202 |
| Building & Grounds | 1.00 | 0.961538 | 6,800 | | 6,800 | | 6,800 |
| Fleet Services | 1.00 | 0.961538 | 6,800 | | 6,800 | | 6,800 |
| Commissioners | 2.00 | 1.923077 | 13,601 | | 13,601 | 644 | 14,245 |
| Circuit Court | 6.00 | 5.769231 | 40,803 | | 40,803 | 1,933 | 42,736 |
| F.O.C - I.T. | 1.00 | 0.961538 | 6,800 | | 6,800 | 322 | 7,122 |
| County Clerk | 2.00 | 1.923077 | 13,601 | | 13,601 | 644 | 14,245 |
| Equalization | 4.00 | 3.846154 | 27,202 | | 27,202 | 1,288 | 28,490 |
| Prosecutor | 1.00 | 0.961538 | 6,800 | | 6,800 | 322 | 7,122 |
| Sheriff | 28.00 | 26.923077 | 190,414 | | 190,414 | 9,020 | 199,433 |
| Jail | 29.00 | 27.884617 | 197,214 | | 197,214 | 9,342 | 206,556 |
| ROD Automation | 8.00 | 7.692308 | 54,404 | | 54,404 | 2,577 | 56,981 |
| 283-694 CDBG Admin | 1.00 | 0.961538 | 6,800 | | 6,800 | 322 | 7,122 |
| CCF JD Juve Det | 4.00 | 3.846154 | 27,202 | | 27,202 | 1,288 | 28,490 |
| DPW Admin & Fin | 3.00 | 2.884615 | 20,401 | | 20,401 | 966 | 21,368 |
| Schedule .4 Total for Dedicated Serv | 104.00 | 100.000000 | 707,250 | | 707,250 | 28,669 | 735,920 |

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, 2021
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 | 1.217976 | 16,025 | | 16,025 | | 16,025 |
| Administrator 101-172 | 30.00 | 1.259975 | 16,578 | | 16,578 | | 16,578 |
| Human Resources | 23.00 | 0.965981 | 12,710 | | 12,710 | | 12,710 |
| Purchasing 101-233 | 8.00 | 0.335993 | 4,421 | | 4,421 | | 4,421 |
| Treasurer 101-253 | 20.00 | 0.839983 | 11,052 | | 11,052 | | 11,052 |
| Facilities Mgmt 101-265-2601 | 4.00 | 0.167997 | 2,210 | | 2,210 | | 2,210 |
| Building & Grounds | 33.00 | 1.385972 | 18,236 | | 18,236 | | 18,236 |
| Central Services | 13.00 | 0.545989 | 7,184 | | 7,184 | | 7,184 |
| Fleet Services | 4.00 | 0.167997 | 2,210 | | 2,210 | | 2,210 |
| Information Technology | 104.00 | 4.367913 | 57,470 | | 57,470 | | 57,470 |
| Circuit Court | 222.00 | 9.323814 | 122,676 | | 122,676 | 4,205 | 126,881 |
| Circuit Court Svcs | 40.00 | 1.679966 | 22,104 | | 22,104 | 758 | 22,861 |
| District Court | 68.00 | 2.855943 | 37,576 | | 37,576 | 1,288 | 38,864 |
| Probate Court | 35.00 | 1.469971 | 19,341 | | 19,341 | 663 | 20,004 |
| Cir Ct Referee | 26.00 | 1.091978 | 14,367 | | 14,367 | 492 | 14,860 |
| Probation CC | 2.00 | 0.083998 | 1,105 | | 1,105 | 38 | 1,143 |
| F.O.C - I.T. | 148.00 | 6.215876 | 81,784 | | 81,784 | 2,803 | 84,587 |
| Elections | 1.00 | 0.041999 | 553 | | 553 | 19 | 571 |
| County Clerk | 18.00 | 0.755985 | 9,947 | | 9,947 | 341 | 10,288 |
| Concealed Pistol | 1.00 | 0.041999 | 553 | | 553 | 19 | 571 |
| Clerk Circuit Ct | 49.00 | 2.057959 | 27,077 | | 27,077 | 928 | 28,005 |
| Equalization | 43.00 | 1.805964 | 23,762 | | 23,762 | 814 | 24,576 |
| Prosecutor | 66.00 | 2.771945 | 36,471 | | 36,471 | 1,250 | 37,721 |
| Pros Atty CRP-DP | 21.00 | 0.881982 | 11,604 | | 11,604 | 398 | 12,002 |
| Pros Atty IV-E | 8.00 | 0.335993 | 4,421 | | 4,421 | 151 | 4,572 |
| Pros Atty CVR | 12.00 | 0.503990 | 6,631 | | 6,631 | 227 | 6,858 |
| Reg of Deeds | 13.00 | 0.545989 | 7,184 | | 7,184 | 246 | 7,430 |
| Co-op Extension | 4.00 | 0.167997 | 2,210 | | 2,210 | 76 | 2,286 |
| Drain Commissioner | 12.00 | 0.503990 | 6,631 | | 6,631 | 227 | 6,858 |
| Sheriff | 303.00 | 12.725746 | 167,437 | | 167,437 | 5,742 | 173,180 |
| SRO 279-301-3027 | 13.00 | 0.545989 | 7,184 | | 7,184 | 246 | 7,430 |
| CP 279-301-3030 | 1.00 | 0.041999 | 553 | | 553 | 19 | 571 |
| CP 279-301-3031 | 1.00 | 0.041999 | 553 | | 553 | 19 | 571 |
| CP 279-301-3032 | 1.00 | 0.041999 | 553 | | 553 | 19 | 571 |
| CP 279-301-3033 | 1.00 | 0.041999 | 553 | | 553 | 19 | 571 |
| Emergency Mgmt | 3.00 | 0.125997 | 1,658 | | 1,658 | 57 | 1,714 |
| Marine | 2.00 | 0.083998 | 1,105 | | 1,105 | 38 | 1,143 |
| Twp Law Enf | 41.00 | 1.721966 | 22,656 | | 22,656 | 776 | 23,433 |
| Twp Law Enf EP | 13.00 | 0.545989 | 7,184 | | 7,184 | 246 | 7,430 |
| Twp Law Enf CS | 1.00 | 0.041999 | 553 | | 553 | 19 | 571 |
| 2nd Road Patrol | 3.00 | 0.125997 | 1,658 | | 1,658 | 57 | 1,714 |
| E-911 | 35.00 | 1.469971 | 19,341 | | 19,341 | 663 | 20,004 |
| Jail | 208.00 | 8.735825 | 114,940 | | 114,940 | 3,939 | 118,879 |
| RC Inmate Crew | 1.00 | 0.041999 | 553 | | 553 | 19 | 571 |
| Medical Examiner | 2.00 | 0.083998 | 1,105 | | 1,105 | 38 | 1,143 |
| Parks & Rec | 44.00 | 1.847963 | 24,314 | | 24,314 | 833 | 25,148 |
| Health | 284.00 | 11.927761 | 156,937 | | 156,937 | 5,379 | 162,316 |
| H-Animal Control | 21.00 | 0.881982 | 11,604 | | 11,604 | 398 | 12,002 |
| Lodging Tax | 1.00 | 0.041999 | 553 | | 553 | 19 | 571 |
| ROD Automation | 10.00 | 0.419992 | 5,526 | | 5,526 | 189 | 5,715 |
| Sh Narcotics Shr | 1.00 | 0.041999 | 553 | | 553 | 19 | 571 |
| 283-694 CDBG Admin | 5.18 | 0.217556 | 2,862 | | 2,862 | 98 | 2,960 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| 283-691 HOME | 1.16 | 0.048719 | 641 | | 641 | 22 | 663 |
| 283-694 CDBG HR | 1.16 | 0.048719 | 641 | | 641 | 22 | 663 |
| 283-695 6950 COC | 0.13 | 0.005460 | 72 | | 72 | 2 | 74 |
| 283-695 6951 COC | 0.11 | 0.004620 | 61 | | 61 | 2 | 63 |
| Housing Commissn | 10.23 | 0.429651 | 5,653 | | 5,653 | 194 | 5,847 |
| Community Action | 55.03 | 2.311214 | 30,409 | | 30,409 | 1,042 | 31,452 |
| CCF IHC ASO | 10.00 | 0.419992 | 5,526 | | 5,526 | 189 | 5,715 |
| CCF IHC CP | 72.00 | 3.023940 | 39,787 | | 39,787 | 1,364 | 41,150 |
| CCF JD Juve Det | 98.00 | 4.115918 | 54,154 | | 54,154 | 1,856 | 56,010 |
| CCF JD Fac Mgmt | 6.00 | 0.251995 | 3,316 | | 3,316 | 114 | 3,429 |
| Veteran's Millage | 13.00 | 0.545989 | 7,184 | | 7,184 | 246 | 7,430 |
| SP Comm. Correct | 3.00 | 0.125997 | 1,658 | | 1,658 | 57 | 1,714 |
| DPW Admin & Fin | 58.00 | 2.435951 | 32,051 | | 32,051 | 1,099 | 33,149 |
| Risk Managment | 1.00 | 0.041999 | 553 | | 553 | 19 | 571 |
| Schedule .4 Total for Enterprise 1 | 2,381.00 | 100.000000 | 1,315,728 | | 1,315,728 | 40,021 | 1,355,749 |

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, 2021
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 | 1.438492 | 23,414 | | 23,414 | | 23,414 |
| Administrator 101-172 | 30.00 | 1.488095 | 24,221 | | 24,221 | | 24,221 |
| Human Resources | 23.00 | 1.140873 | 18,570 | | 18,570 | | 18,570 |
| Purchasing 101-233 | 8.00 | 0.396825 | 6,459 | | 6,459 | | 6,459 |
| Treasurer 101-253 | 20.00 | 0.992063 | 16,148 | | 16,148 | | 16,148 |
| Facilities Mgmt 101-265-2601 | 4.00 | 0.198413 | 3,230 | | 3,230 | | 3,230 |
| Building & Grounds | 33.00 | 1.636905 | 26,644 | | 26,644 | | 26,644 |
| Central Services | 13.00 | 0.644841 | 10,496 | | 10,496 | | 10,496 |
| Fleet Services | 4.00 | 0.198413 | 3,230 | | 3,230 | | 3,230 |
| Information Technology | 104.00 | 5.158730 | 83,967 | | 83,967 | | 83,967 |
| Circuit Court | 222.00 | 11.011905 | 179,238 | | 179,238 | 11,228 | 190,466 |
| Circuit Court Svcs | 40.00 | 1.984127 | 32,295 | | 32,295 | 2,023 | 34,318 |
| District Court | 68.00 | 3.373016 | 54,902 | | 54,902 | 3,439 | 58,341 |
| Probate Court | 35.00 | 1.736111 | 28,258 | | 28,258 | 1,770 | 30,028 |
| Cir Ct Referee | 26.00 | 1.289683 | 20,992 | | 20,992 | 1,315 | 22,307 |
| Probation CC | 2.00 | 0.099206 | 1,615 | | 1,615 | 101 | 1,716 |
| F.O.C - I.T. | 148.00 | 7.341270 | 119,492 | | 119,492 | 7,485 | 126,977 |
| Elections | 1.00 | 0.049603 | 807 | | 807 | 50 | 858 |
| County Clerk | 18.00 | 0.892857 | 14,533 | | 14,533 | 910 | 15,443 |
| Concealed Pistol | 1.00 | 0.049603 | 807 | | 807 | 50 | 858 |
| Clerk Circuit Ct | 49.00 | 2.430556 | 39,562 | | 39,562 | 2,478 | 42,040 |
| Equalization | 43.00 | 2.132937 | 34,717 | | 34,717 | 2,175 | 36,892 |
| Prosecutor | 66.00 | 3.273810 | 53,287 | | 53,287 | 3,338 | 56,625 |
| Pros Atty CRP-DP | 21.00 | 1.041667 | 16,955 | | 16,955 | 1,062 | 18,017 |
| Pros Atty IV-E | 8.00 | 0.396825 | 6,459 | | 6,459 | 405 | 6,864 |
| Pros Atty CVR | 12.00 | 0.595238 | 9,689 | | 9,689 | 607 | 10,295 |
| Reg of Deeds | 13.00 | 0.644841 | 10,496 | | 10,496 | 657 | 11,153 |
| Co-op Extension | 4.00 | 0.198413 | 3,230 | | 3,230 | 202 | 3,432 |
| Drain Commissioner | 12.00 | 0.595238 | 9,689 | | 9,689 | 607 | 10,295 |
| Sheriff | 303.00 | 15.029763 | 244,637 | | 244,637 | 15,328 | 259,965 |
| SRO 279-301-3027 | 13.00 | 0.644841 | 10,496 | | 10,496 | 657 | 11,153 |
| CP 279-301-3030 | 1.00 | 0.049603 | 807 | | 807 | 50 | 858 |
| CP 279-301-3031 | 1.00 | 0.049603 | 807 | | 807 | 50 | 858 |
| CP 279-301-3032 | 1.00 | 0.049603 | 807 | | 807 | 50 | 858 |
| CP 279-301-3033 | 1.00 | 0.049603 | 807 | | 807 | 50 | 858 |
| Emergency Mgmt | 3.00 | 0.148810 | 2,422 | | 2,422 | 152 | 2,574 |
| Marine | 2.00 | 0.099206 | 1,615 | | 1,615 | 101 | 1,716 |
| Twp Law Enf | 41.00 | 2.033730 | 33,103 | | 33,103 | 2,074 | 35,176 |
| Twp Law Enf EP | 13.00 | 0.644841 | 10,496 | | 10,496 | 657 | 11,153 |
| Twp Law Enf CS | 1.00 | 0.049603 | 807 | | 807 | 50 | 858 |
| 2nd Road Patrol | 3.00 | 0.148810 | 2,422 | | 2,422 | 152 | 2,574 |
| E-911 | 35.00 | 1.736111 | 28,258 | | 28,258 | 1,770 | 30,028 |
| Jail | 208.00 | 10.317460 | 167,935 | | 167,935 | 10,520 | 178,454 |
| RC Inmate Crew | 1.00 | 0.049603 | 807 | | 807 | 50 | 858 |
| Parks & Rec | 44.00 | 2.182540 | 35,525 | | 35,525 | 2,225 | 37,750 |
| Lodging Tax | 1.00 | 0.049603 | 807 | | 807 | 50 | 858 |
| ROD Automation | 10.00 | 0.496032 | 8,074 | | 8,074 | 506 | 8,579 |
| Sh Narcotics Shr | 1.00 | 0.049603 | 807 | | 807 | 50 | 858 |
| 283-694 CDBG Admin | 5.18 | 0.256944 | 4,182 | | 4,182 | 262 | 4,444 |
| 283-691 HOME | 1.16 | 0.057540 | 937 | | 937 | 59 | 995 |
| 283-694 CDBG HR | 1.16 | 0.057540 | 937 | | 937 | 59 | 995 |
| 283-695 6950 COC | 0.13 | 0.006448 | 105 | | 105 | 6 | 111 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 6951 COC | 0.11 | 0.005456 | 89 | | 89 | 5 | 94 |
| Housing Commissn | 10.23 | 0.507440 | 8,260 | | 8,260 | 517 | 8,777 |
| Community Action | 55.03 | 2.729663 | 44,430 | | 44,430 | 2,783 | 47,213 |
| CCF IHC ASO | 10.00 | 0.496032 | 8,074 | | 8,074 | 506 | 8,579 |
| CCF IHC CP | 72.00 | 3.571429 | 58,131 | | 58,131 | 3,641 | 61,773 |
| CCF JD Juve Det | 98.00 | 4.861111 | 79,123 | | 79,123 | 4,956 | 84,080 |
| CCF JD Fac Mgmt | 6.00 | 0.297619 | 4,844 | | 4,844 | 303 | 5,148 |
| Veteran's Millage | 13.00 | 0.644841 | 10,496 | | 10,496 | 657 | 11,153 |
| SP Comm. Correct | 3.00 | 0.148810 | 2,422 | | 2,422 | 152 | 2,574 |
| Risk Management | 1.00 | 0.049603 | 807 | | 807 | 50 | 858 |
| Schedule .4 Total for Enterprise 2 | 2,016.00 | 100.000000 | 1,627,677 | | 1,627,677 | 88,405 | 1,716,082 |

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, 2021
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 | 1,195 | | 1,195 | | 1,195 |
| Administrator 101-172 | 30.00 | 6.060606 | 1,236 | | 1,236 | | 1,236 |
| Human Resources | 23.00 | 4.646465 | 948 | | 948 | | 948 |
| Purchasing 101-233 | 8.00 | 1.616162 | 330 | | 330 | | 330 |
| Treasurer 101-253 | 20.00 | 4.040404 | 824 | | 824 | | 824 |
| Facilities Mgmt 101-265-2601 | 4.00 | 0.808081 | 165 | | 165 | | 165 |
| Building & Grounds | 22.00 | 4.444444 | 907 | | 907 | | 907 |
| Central Services | 13.00 | 2.626263 | 536 | | 536 | | 536 |
| Fleet Services | 4.00 | 0.808081 | 165 | | 165 | | 165 |
| Information Technology | 104.00 | 21.010098 | 4,287 | | 4,287 | | 4,287 |
| Cir Ct Referee | 1.00 | 0.202020 | 41 | | 41 | 3 | 45 |
| Elections | 1.00 | 0.202020 | 41 | | 41 | 3 | 45 |
| County Clerk | 18.00 | 3.636364 | 742 | | 742 | 63 | 805 |
| Concealed Pistol | 1.00 | 0.202020 | 41 | | 41 | 3 | 45 |
| Equalization | 43.00 | 8.686869 | 1,772 | | 1,772 | 151 | 1,923 |
| Reg of Deeds | 13.00 | 2.626263 | 536 | | 536 | 46 | 581 |
| Co-op Extension | 4.00 | 0.808081 | 165 | | 165 | 14 | 179 |
| Drain Commissioner | 12.00 | 2.424242 | 495 | | 495 | 42 | 537 |
| Parks & Rec | 44.00 | 8.888889 | 1,813 | | 1,813 | 155 | 1,968 |
| Lodging Tax | 1.00 | 0.202020 | 41 | | 41 | 3 | 45 |
| ROD Automation | 10.00 | 2.020202 | 412 | | 412 | 35 | 447 |
| 283-694 CDBG Admin | 6.92 | 1.397980 | 285 | | 285 | 24 | 309 |
| 283-691 HOME | 1.23 | 0.248485 | 51 | | 51 | 4 | 55 |
| 283-694 CDBG HR | 1.84 | 0.371717 | 76 | | 76 | 6 | 82 |
| 283-695 6950 COC | 0.14 | 0.028283 | 6 | | 6 | 0 | 6 |
| 283-695 6951 COC | 0.14 | 0.028283 | 6 | | 6 | 0 | 6 |
| Housing Commissn | 15.87 | 3.206061 | 654 | | 654 | 56 | 710 |
| Community Action | 46.86 | 9.466667 | 1,931 | | 1,931 | 166 | 2,098 |
| CCF JD Fac Mgmt | 3.00 | 0.606061 | 124 | | 124 | 10 | 134 |
| Veteran's Millage | 13.00 | 2.626263 | 536 | | 536 | 46 | 581 |
| Risk Managment | 1.00 | 0.202020 | 41 | | 41 | 3 | 45 |
| Schedule .4 Total for File Serv Admin | 495.00 | 100.000000 | 20,401 | | 20,401 | 836 | 21,238 |

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, 2021
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 | 364 | | 364 | | 364 |
| Sheriff | 302 | 50.166113 | 12,218 | | 12,218 | 427 | 12,644 |
| SRO 279-301-3027 | 14 | 2.325581 | 566 | | 566 | 20 | 586 |
| CP 279-301-3030 | 1 | 0.166113 | 40 | | 40 | 1 | 42 |
| CP 279-301-3031 | 1 | 0.166113 | 40 | | 40 | 1 | 42 |
| CP 279-301-3032 | 1 | 0.166113 | 40 | | 40 | 1 | 42 |
| CP 279-301-3033 | 1 | 0.166113 | 40 | | 40 | 1 | 42 |
| Emergency Mgmt | 3 | 0.498339 | 121 | | 121 | 4 | 125 |
| Marine | 2 | 0.332226 | 81 | | 81 | 3 | 84 |
| Twp Law Enf | 40 | 6.644518 | 1,618 | | 1,618 | 56 | 1,674 |
| Twp Law Enf EP | 13 | 2.159468 | 526 | | 526 | 18 | 544 |
| Twp Law Enf CS | 1 | 0.166113 | 40 | | 40 | 1 | 42 |
| 2nd Road Patrol | 3 | 0.498339 | 121 | | 121 | 4 | 125 |
| Jail | 207 | 34.385382 | 8,374 | | 8,374 | 292 | 8,666 |
| RC Inmate Crew | 1 | 0.166113 | 40 | | 40 | 1 | 42 |
| DPW Corr Deputies | 1 | 0.166113 | 40 | | 40 | 1 | 42 |
| Sh Narcotics Shr | 2 | 0.332226 | 81 | | 81 | 3 | 84 |
| Schedule .4 Total for File Serv Sheri | 602 | 100.000000 | 24,353 | | 24,353 | 836 | 25,190 |

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, 2021
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 | 0.226244 | 83 | | 83 | | 83 |
| Circuit Court | 222 | 25.113122 | 9,247 | | 9,247 | 414 | 9,661 |
| Circuit Court Svcs | 40 | 4.524887 | 1,666 | | 1,666 | 74 | 1,740 |
| District Court | 68 | 7.692308 | 2,832 | | 2,832 | 126 | 2,959 |
| Probate Court | 35 | 3.959276 | 1,458 | | 1,458 | 65 | 1,523 |
| Cir Ct Referee | 25 | 2.828054 | 1,041 | | 1,041 | 46 | 1,088 |
| Probation CC | 2 | 0.226244 | 83 | | 83 | 4 | 87 |
| F.O.C - I.T. | 148 | 16.742081 | 6,164 | | 6,164 | 275 | 6,440 |
| Clerk Circuit Ct | 49 | 5.542986 | 2,041 | | 2,041 | 91 | 2,132 |
| Prosecutor | 66 | 7.466063 | 2,749 | | 2,749 | 123 | 2,872 |
| Pros Atty CRP-DP | 21 | 2.375566 | 875 | | 875 | 39 | 914 |
| Pros Atty IV-E | 8 | 0.904977 | 333 | | 333 | 15 | 348 |
| Pros Atty CVR | 12 | 1.357466 | 500 | | 500 | 22 | 522 |
| CCF IHC ASO | 10 | 1.131222 | 416 | | 416 | 19 | 435 |
| CCF IHC CP | 74 | 8.371041 | 3,082 | | 3,082 | 138 | 3,220 |
| CCF JD Juve Det | 96 | 10.859729 | 3,999 | | 3,999 | 179 | 4,177 |
| CCF JD Fac Mgmt | 3 | 0.339367 | 125 | | 125 | 6 | 130 |
| SP Comm. Correct | 3 | 0.339367 | 125 | | 125 | 6 | 130 |
| Schedule .4 Total for File Serv Justi | 884 | 100.000000 | 36,820 | | 36,820 | 1,640 | 38,460 |

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, 2021
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 | 1.438492 | 9,795 | | 9,795 | | 9,795 |
| Administrator 101-172 | 30.00 | 1.488095 | 10,132 | | 10,132 | | 10,132 |
| Human Resources | 23.00 | 1.140873 | 7,768 | | 7,768 | | 7,768 |
| Purchasing 101-233 | 8.00 | 0.396825 | 2,702 | | 2,702 | | 2,702 |
| Treasurer 101-253 | 20.00 | 0.992063 | 6,755 | | 6,755 | | 6,755 |
| Facilities Mgmt 101-265-2601 | 4.00 | 0.198413 | 1,351 | | 1,351 | | 1,351 |
| Building & Grounds | 33.00 | 1.636905 | 11,146 | | 11,146 | | 11,146 |
| Central Services | 13.00 | 0.644841 | 4,391 | | 4,391 | | 4,391 |
| Fleet Services | 4.00 | 0.198413 | 1,351 | | 1,351 | | 1,351 |
| Information Technology | 104.00 | 5.158730 | 35,125 | | 35,125 | | 35,125 |
| Circuit Court | 222.00 | 11.011905 | 74,979 | | 74,979 | 4,373 | 79,353 |
| Circuit Court Svcs | 40.00 | 1.984127 | 13,510 | | 13,510 | 788 | 14,298 |
| District Court | 68.00 | 3.373016 | 22,967 | | 22,967 | 1,339 | 24,306 |
| Probate Court | 35.00 | 1.736111 | 11,821 | | 11,821 | 689 | 12,510 |
| Cir Ct Referee | 26.00 | 1.289683 | 8,781 | | 8,781 | 512 | 9,294 |
| Probation CC | 2.00 | 0.099206 | 675 | | 675 | 39 | 715 |
| F.O.C - I.T. | 148.00 | 7.341270 | 49,986 | | 49,986 | 2,916 | 52,902 |
| Elections | 1.00 | 0.049603 | 338 | | 338 | 20 | 357 |
| County Clerk | 18.00 | 0.892857 | 6,079 | | 6,079 | 355 | 6,434 |
| Concealed Pistol | 1.00 | 0.049603 | 338 | | 338 | 20 | 357 |
| Clerk Circuit Ct | 49.00 | 2.430556 | 16,550 | | 16,550 | 965 | 17,515 |
| Equalization | 43.00 | 2.132937 | 14,523 | | 14,523 | 847 | 15,370 |
| Prosecutor | 66.00 | 3.273810 | 22,291 | | 22,291 | 1,300 | 23,591 |
| Pros Atty CRP-DP | 21.00 | 1.041667 | 7,093 | | 7,093 | 414 | 7,506 |
| Pros Atty IV-E | 8.00 | 0.396825 | 2,702 | | 2,702 | 158 | 2,859 |
| Pros Atty CVR | 12.00 | 0.595238 | 4,053 | | 4,053 | 236 | 4,289 |
| Reg of Deeds | 13.00 | 0.644841 | 4,391 | | 4,391 | 256 | 4,647 |
| Co-op Extension | 4.00 | 0.198413 | 1,351 | | 1,351 | 79 | 1,430 |
| Drain Commissioner | 12.00 | 0.595238 | 4,053 | | 4,053 | 236 | 4,289 |
| Sheriff | 303.00 | 15.029763 | 102,338 | | 102,338 | 5,972 | 108,310 |
| SRO 279-301-3027 | 13.00 | 0.644841 | 4,391 | | 4,391 | 256 | 4,647 |
| CP 279-301-3030 | 1.00 | 0.049603 | 338 | | 338 | 20 | 357 |
| CP 279-301-3031 | 1.00 | 0.049603 | 338 | | 338 | 20 | 357 |
| CP 279-301-3032 | 1.00 | 0.049603 | 338 | | 338 | 20 | 357 |
| CP 279-301-3033 | 1.00 | 0.049603 | 338 | | 338 | 20 | 357 |
| Emergency Mgmt | 3.00 | 0.148810 | 1,013 | | 1,013 | 59 | 1,072 |
| Marine | 2.00 | 0.099206 | 675 | | 675 | 39 | 715 |
| Twp Law Enf | 41.00 | 2.033730 | 13,848 | | 13,848 | 808 | 14,655 |
| Twp Law Enf EP | 13.00 | 0.644841 | 4,391 | | 4,391 | 256 | 4,647 |
| Twp Law Enf CS | 1.00 | 0.049603 | 338 | | 338 | 20 | 357 |
| 2nd Road Patrol | 3.00 | 0.148810 | 1,013 | | 1,013 | 59 | 1,072 |
| E-911 | 35.00 | 1.736111 | 11,821 | | 11,821 | 689 | 12,510 |
| Jail | 208.00 | 10.317460 | 70,251 | | 70,251 | 4,097 | 74,348 |
| RC Inmate Crew | 1.00 | 0.049603 | 338 | | 338 | 20 | 357 |
| Parks & Rec | 44.00 | 2.182540 | 14,861 | | 14,861 | 867 | 15,727 |
| Lodging Tax | 1.00 | 0.049603 | 338 | | 338 | 20 | 357 |
| ROD Automation | 10.00 | 0.496032 | 3,377 | | 3,377 | 197 | 3,574 |
| Sh Narcotics Shr | 1.00 | 0.049603 | 338 | | 338 | 20 | 357 |
| 283-694 CDBG Admin | 5.18 | 0.256944 | 1,749 | | 1,749 | 102 | 1,851 |
| 283-691 HOME | 1.16 | 0.057540 | 392 | | 392 | 23 | 414 |
| 283-694 CDBG HR | 1.16 | 0.057540 | 392 | | 392 | 23 | 414 |
| 283-695 6950 COC | 0.13 | 0.006448 | 44 | | 44 | 3 | 46 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 6951 COC | 0.11 | 0.005456 | 37 | | 37 | 2 | 39 |
| Housing Commissn | 10.23 | 0.507440 | 3,455 | | 3,455 | 201 | 3,657 |
| Community Action | 55.03 | 2.729663 | 18,586 | | 18,586 | 1,084 | 19,670 |
| CCF IHC ASO | 10.00 | 0.496032 | 3,377 | | 3,377 | 197 | 3,574 |
| CCF IHC CP | 72.00 | 3.571429 | 24,318 | | 24,318 | 1,418 | 25,736 |
| CCF JD Juve Det | 98.00 | 4.861111 | 33,099 | | 33,099 | 1,930 | 35,029 |
| CCF JD Fac Mgmt | 6.00 | 0.297619 | 2,026 | | 2,026 | 118 | 2,145 |
| Veteran's Millage | 13.00 | 0.644841 | 4,391 | | 4,391 | 256 | 4,647 |
| SP Comm. Correct | 3.00 | 0.148810 | 1,013 | | 1,013 | 59 | 1,072 |
| Risk Management | 1.00 | 0.049603 | 338 | | 338 | 20 | 357 |
| Schedule .4 Total for Special Applic | 2,016.00 | 100.000000 | 680,893 | | 680,893 | 34,434 | 715,327 |

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, 2021
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 | 0.740242 | 3,631 | | 3,631 | | 3,631 |
| Circuit Court | 222 | 14.939435 | 73,288 | | 73,288 | 3,301 | 76,589 |
| Circuit Court Svcs | 40 | 2.691790 | 13,205 | | 13,205 | 595 | 13,800 |
| District Court | 68 | 4.576043 | 22,449 | | 22,449 | 1,011 | 23,459 |
| Probate Court | 35 | 2.355316 | 11,554 | | 11,554 | 520 | 12,075 |
| Cir Ct Referee | 25 | 1.682369 | 8,253 | | 8,253 | 372 | 8,625 |
| Probation CC | 2 | 0.134590 | 660 | | 660 | 30 | 690 |
| F.O.C - I.T. | 148 | 9.959623 | 48,859 | | 48,859 | 2,200 | 51,059 |
| Clerk Circuit Ct | 49 | 3.297443 | 16,176 | | 16,176 | 729 | 16,905 |
| Prosecutor | 66 | 4.441454 | 21,788 | | 21,788 | 981 | 22,770 |
| Pros Atty CRP-DP | 21 | 1.413190 | 6,933 | | 6,933 | 312 | 7,245 |
| Pros Atty IV-E | 8 | 0.538358 | 2,641 | | 2,641 | 119 | 2,760 |
| Pros Atty CVR | 12 | 0.807537 | 3,962 | | 3,962 | 178 | 4,140 |
| Sheriff | 302 | 20.323011 | 99,698 | | 99,698 | 4,492 | 104,190 |
| SRO 279-301-3027 | 14 | 0.942127 | 4,622 | | 4,622 | 208 | 4,830 |
| CP 279-301-3030 | 1 | 0.067295 | 330 | | 330 | 15 | 345 |
| CP 279-301-3031 | 1 | 0.067295 | 330 | | 330 | 15 | 345 |
| CP 279-301-3032 | 1 | 0.067295 | 330 | | 330 | 15 | 345 |
| CP 279-301-3033 | 1 | 0.067295 | 330 | | 330 | 15 | 345 |
| Emergency Mgmt | 3 | 0.201884 | 990 | | 990 | 45 | 1,035 |
| Marine | 2 | 0.134590 | 660 | | 660 | 30 | 690 |
| Twp Law Enf | 40 | 2.691790 | 13,205 | | 13,205 | 595 | 13,800 |
| Twp Law Enf EP | 13 | 0.874832 | 4,292 | | 4,292 | 193 | 4,485 |
| Twp Law Enf CS | 1 | 0.067295 | 330 | | 330 | 15 | 345 |
| 2nd Road Patrol | 3 | 0.201884 | 990 | | 990 | 45 | 1,035 |
| Jail | 207 | 13.930013 | 68,336 | | 68,336 | 3,078 | 71,414 |
| RC Inmate Crew | 1 | 0.067295 | 330 | | 330 | 15 | 345 |
| DPW Corr Deputies | 1 | 0.067295 | 330 | | 330 | 15 | 345 |
| Sh Narcotics Shr | 2 | 0.134590 | 660 | | 660 | 30 | 690 |
| CCF IHC ASO | 10 | 0.672948 | 3,301 | | 3,301 | 149 | 3,450 |
| CCF IHC CP | 74 | 4.979812 | 24,429 | | 24,429 | 1,100 | 25,530 |
| CCF JD Juve Det | 96 | 6.460296 | 31,692 | | 31,692 | 1,427 | 33,119 |
| CCF JD Fac Mgmt | 3 | 0.201884 | 990 | | 990 | 45 | 1,035 |
| SP Comm. Correct | 3 | 0.201884 | 990 | | 990 | 45 | 1,035 |
| Schedule .4 Total for Justice System | 1,486 | 100.000000 | 490,566 | | 490,566 | 21,931 | 512,497 |

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, 2021
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 | 1.438492 | 15,682 | | 15,682 | | 15,682 |
| Administrator 101-172 | 30.00 | 1.488095 | 16,223 | | 16,223 | | 16,223 |
| Human Resources | 23.00 | 1.140873 | 12,437 | | 12,437 | | 12,437 |
| Purchasing 101-233 | 8.00 | 0.396825 | 4,326 | | 4,326 | | 4,326 |
| Treasurer 101-253 | 20.00 | 0.992063 | 10,815 | | 10,815 | | 10,815 |
| Facilities Mgmt 101-265-2601 | 4.00 | 0.198413 | 2,163 | | 2,163 | | 2,163 |
| Building & Grounds | 33.00 | 1.636905 | 17,845 | | 17,845 | | 17,845 |
| Central Services | 13.00 | 0.644841 | 7,030 | | 7,030 | | 7,030 |
| Fleet Services | 4.00 | 0.198413 | 2,163 | | 2,163 | | 2,163 |
| Information Technology | 104.00 | 5.158730 | 56,239 | | 56,239 | | 56,239 |
| Circuit Court | 222.00 | 11.011905 | 120,049 | | 120,049 | 9,261 | 129,309 |
| Circuit Court Svcs | 40.00 | 1.984127 | 21,630 | | 21,630 | 1,669 | 23,299 |
| District Court | 68.00 | 3.373016 | 36,772 | | 36,772 | 2,837 | 39,608 |
| Probate Court | 35.00 | 1.736111 | 18,927 | | 18,927 | 1,460 | 20,387 |
| Cir Ct Referee | 26.00 | 1.289683 | 14,060 | | 14,060 | 1,085 | 15,144 |
| Probation CC | 2.00 | 0.099206 | 1,081 | | 1,081 | 83 | 1,165 |
| F.O.C - I.T. | 148.00 | 7.341270 | 80,032 | | 80,032 | 6,174 | 86,206 |
| Elections | 1.00 | 0.049603 | 541 | | 541 | 42 | 582 |
| County Clerk | 18.00 | 0.892857 | 9,734 | | 9,734 | 751 | 10,484 |
| Concealed Pistol | 1.00 | 0.049603 | 541 | | 541 | 42 | 582 |
| Clerk Circuit Ct | 49.00 | 2.430556 | 26,497 | | 26,497 | 2,044 | 28,541 |
| Equalization | 43.00 | 2.132937 | 23,253 | | 23,253 | 1,794 | 25,046 |
| Prosecutor | 66.00 | 3.273810 | 35,690 | | 35,690 | 2,753 | 38,443 |
| Pros Atty CRP-DP | 21.00 | 1.041667 | 11,356 | | 11,356 | 876 | 12,232 |
| Pros Atty IV-E | 8.00 | 0.396825 | 4,326 | | 4,326 | 334 | 4,660 |
| Pros Atty CVR | 12.00 | 0.595238 | 6,489 | | 6,489 | 501 | 6,990 |
| Reg of Deeds | 13.00 | 0.644841 | 7,030 | | 7,030 | 542 | 7,572 |
| Co-op Extension | 4.00 | 0.198413 | 2,163 | | 2,163 | 167 | 2,330 |
| Drain Commissioner | 12.00 | 0.595238 | 6,489 | | 6,489 | 501 | 6,990 |
| Sheriff | 303.00 | 15.029763 | 163,852 | | 163,852 | 12,644 | 176,495 |
| SRO 279-301-3027 | 13.00 | 0.644841 | 7,030 | | 7,030 | 542 | 7,572 |
| CP 279-301-3030 | 1.00 | 0.049603 | 541 | | 541 | 42 | 582 |
| CP 279-301-3031 | 1.00 | 0.049603 | 541 | | 541 | 42 | 582 |
| CP 279-301-3032 | 1.00 | 0.049603 | 541 | | 541 | 42 | 582 |
| CP 279-301-3033 | 1.00 | 0.049603 | 541 | | 541 | 42 | 582 |
| Emergency Mgmt | 3.00 | 0.148810 | 1,622 | | 1,622 | 125 | 1,747 |
| Marine | 2.00 | 0.099206 | 1,081 | | 1,081 | 83 | 1,165 |
| Twp Law Enf | 41.00 | 2.033730 | 22,171 | | 22,171 | 1,710 | 23,881 |
| Twp Law Enf EP | 13.00 | 0.644841 | 7,030 | | 7,030 | 542 | 7,572 |
| Twp Law Enf CS | 1.00 | 0.049603 | 541 | | 541 | 42 | 582 |
| 2nd Road Patrol | 3.00 | 0.148810 | 1,622 | | 1,622 | 125 | 1,747 |
| E-911 | 35.00 | 1.736111 | 18,927 | | 18,927 | 1,460 | 20,387 |
| Jail | 208.00 | 10.317460 | 112,478 | | 112,478 | 8,677 | 121,155 |
| RC Inmate Crew | 1.00 | 0.049603 | 541 | | 541 | 42 | 582 |
| Parks & Rec | 44.00 | 2.182540 | 23,793 | | 23,793 | 1,835 | 25,629 |
| Lodging Tax | 1.00 | 0.049603 | 541 | | 541 | 42 | 582 |
| ROD Automation | 10.00 | 0.496032 | 5,408 | | 5,408 | 417 | 5,825 |
| Sh Narcotics Shr | 1.00 | 0.049603 | 541 | | 541 | 42 | 582 |
| 283-694 CDBG Admin | 5.18 | 0.256944 | 2,801 | | 2,801 | 216 | 3,017 |
| 283-691 HOME | 1.16 | 0.057540 | 627 | | 627 | 48 | 676 |
| 283-694 CDBG HR | 1.16 | 0.057540 | 627 | | 627 | 48 | 676 |
| 283-695 6950 COC | 0.13 | 0.006448 | 70 | | 70 | 5 | 76 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 6951 COC | 0.11 | 0.005456 | 59 | | 59 | 4 | 64 |
| Housing Commissn | 10.23 | 0.507440 | 5,532 | | 5,532 | 427 | 5,959 |
| Community Action | 55.03 | 2.729663 | 29,758 | | 29,758 | 2,296 | 32,054 |
| CCF IHC ASO | 10.00 | 0.496032 | 5,408 | | 5,408 | 417 | 5,825 |
| CCF IHC CP | 72.00 | 3.571429 | 38,935 | | 38,935 | 3,003 | 41,938 |
| CCF JD Juve Det | 98.00 | 4.861111 | 52,994 | | 52,994 | 4,088 | 57,082 |
| CCF JD Fac Mgmt | 6.00 | 0.297619 | 3,245 | | 3,245 | 250 | 3,495 |
| Veteran's Millage | 13.00 | 0.644841 | 7,030 | | 7,030 | 542 | 7,572 |
| SP Comm. Correct | 3.00 | 0.148810 | 1,622 | | 1,622 | 125 | 1,747 |
| Risk Management | 1.00 | 0.049603 | 541 | | 541 | 42 | 582 |
| Schedule .4 Total for Helpdesk Supt | 2,016.00 | 100.000000 | 1,090,171 | | 1,090,171 | 72,917 | 1,163,088 |

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, 2021
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 | 1,458,914 | | 1,458,914 | 26,646 | 1,485,560 |
| Schedule .4 Total for Financial/HR | 100 | 100.000000 | 1,458,914 | | 1,458,914 | 26,646 | 1,485,560 |

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, 2021
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 | 218,834 | | 218,834 | 11,418 | 230,252 |
| Schedule .4 Total for Phone System | 100 | 100.000000 | 218,834 | | 218,834 | 11,418 | 230,252 |

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, 2021
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 | 12 | 1.038961 | 885 | | 885 | | 885 |
| Administrator 101-172 | 52 | 4.502165 | 3,836 | | 3,836 | | 3,836 |
| Human Resources | 16 | 1.385281 | 1,180 | | 1,180 | | 1,180 |
| Purchasing 101-233 | 4 | 0.346320 | 295 | | 295 | | 295 |
| Treasurer 101-253 | 14 | 1.212121 | 1,033 | | 1,033 | | 1,033 |
| Facilities Mgmt 101-265-2601 | 1 | 0.086580 | 74 | | 74 | | 74 |
| Central Services | 1 | 0.086580 | 74 | | 74 | | 74 |
| Fleet Services | 1 | 0.086580 | 74 | | 74 | | 74 |
| Information Technology | 1 | 0.086580 | 74 | | 74 | | 74 |
| Commissioners | 145 | 12.554113 | 10,696 | | 10,696 | | 10,696 |
| Circuit Court | 39 | 3.376623 | 2,877 | | 2,877 | | 2,877 |
| District Court | 21 | 1.818182 | 1,549 | | 1,549 | | 1,549 |
| Probate Court | 62 | 5.367965 | 4,574 | | 4,574 | | 4,574 |
| F.O.C - I.T. | 20 | 1.731602 | 1,475 | | 1,475 | | 1,475 |
| Elections | 242 | 20.952381 | 17,851 | | 17,851 | | 17,851 |
| County Clerk | 23 | 1.991342 | 1,697 | | 1,697 | | 1,697 |
| Clerk Circuit Ct | 8 | 0.692641 | 590 | | 590 | | 590 |
| Equalization | 7 | 0.606061 | 516 | | 516 | | 516 |
| Prosecutor | 5 | 0.432900 | 369 | | 369 | | 369 |
| Co-op Extension | 1 | 0.086580 | 74 | | 74 | | 74 |
| Drain Commissioner | 15 | 1.298701 | 1,106 | | 1,106 | | 1,106 |
| Sheriff | 72 | 6.233766 | 5,311 | | 5,311 | | 5,311 |
| Emergency Mgmt | 13 | 1.125541 | 959 | | 959 | | 959 |
| Parks & Rec | 1 | 0.086580 | 74 | | 74 | | 74 |
| Health | 244 | 21.125544 | 17,999 | | 17,999 | | 17,999 |
| ROD Automation | 15 | 1.298701 | 1,106 | | 1,106 | | 1,106 |
| 283-694 CDBG Admin | 1 | 0.086580 | 74 | | 74 | | 74 |
| 283-691 HOME | 1 | 0.086580 | 74 | | 74 | | 74 |
| 283-694 CDBG HR | 1 | 0.086580 | 74 | | 74 | | 74 |
| Housing Commissn | 4 | 0.346320 | 295 | | 295 | | 295 |
| Community Action | 25 | 2.164502 | 1,844 | | 1,844 | | 1,844 |
| CCF JD Juve Det | 14 | 1.212121 | 1,033 | | 1,033 | | 1,033 |
| Veteran's Millage | 15 | 1.298701 | 1,106 | | 1,106 | | 1,106 |
| SP Comm. Correct | 8 | 0.692641 | 590 | | 590 | | 590 |
| DPW Admin & Fin | 51 | 4.415584 | 3,762 | | 3,762 | | 3,762 |
| Schedule .4 Total for Web Page Mgmt | 1,155 | 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, 2021
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 | 187 | 4.480115 | 763 | | 763 | | 763 |
| Administrator 101-172 | 119 | 2.850982 | 486 | | 486 | | 486 |
| Human Resources | 47 | 1.126018 | 192 | | 192 | | 192 |
| Purchasing 101-233 | 16 | 0.383325 | 65 | | 65 | | 65 |
| Treasurer 101-253 | 17 | 0.407283 | 69 | | 69 | | 69 |
| Information Technology | 2 | 0.047916 | 8 | | 8 | | 8 |
| Commissioners | 820 | 19.645424 | 3,348 | | 3,348 | | 3,348 |
| Circuit Court | 159 | 3.809296 | 649 | | 649 | | 649 |
| District Court | 2 | 0.047916 | 8 | | 8 | | 8 |
| Probate Court | 129 | 3.090561 | 527 | | 527 | | 527 |
| F.O.C - I.T. | 127 | 3.042645 | 518 | | 518 | | 518 |
| Elections | 88 | 2.108289 | 359 | | 359 | | 359 |
| County Clerk | 33 | 0.790609 | 135 | | 135 | | 135 |
| Clerk Circuit Ct | 11 | 0.263536 | 45 | | 45 | | 45 |
| Equalization | 170 | 4.072832 | 694 | | 694 | | 694 |
| Prosecutor | 17 | 0.407283 | 69 | | 69 | | 69 |
| Drain Commissioner | 450 | 10.781025 | 1,837 | | 1,837 | | 1,837 |
| Sheriff | 111 | 2.659320 | 453 | | 453 | | 453 |
| Emergency Mgmt | 17 | 0.407283 | 69 | | 69 | | 69 |
| Health | 996 | 23.862002 | 4,066 | | 4,066 | | 4,066 |
| ROD Automation | 4 | 0.095831 | 16 | | 16 | | 16 |
| 283-694 CDBG Admin | 12 | 0.287494 | 49 | | 49 | | 49 |
| 283-691 HOME | 5 | 0.119789 | 20 | | 20 | | 20 |
| 283-694 CDBG HR | 9 | 0.215621 | 37 | | 37 | | 37 |
| 283-694 CDBG LGA | 3 | 0.071874 | 12 | | 12 | | 12 |
| 283-695 6950 COC | 1 | 0.023958 | 4 | | 4 | | 4 |
| Housing Commissn | 34 | 0.814566 | 139 | | 139 | | 139 |
| Community Action | 200 | 4.791567 | 816 | | 816 | | 816 |
| CCF JD Juve Det | 7 | 0.167705 | 29 | | 29 | | 29 |
| Veteran's Millage | 198 | 4.743651 | 808 | | 808 | | 808 |
| SP Comm. Correct | 14 | 0.335410 | 57 | | 57 | | 57 |
| DPW Admin & Fin | 169 | 4.048874 | 690 | | 690 | | 690 |
| Schedule .4 Total for Web Page PDF | 4,174 | 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, 2021
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 | 0.796969 | 1,901 | | 1,901 | | 1,901 |
| Purchasing 101-233 | 3,741.00 | 24.438201 | 58,300 | | 58,300 | | 58,300 |
| Treasurer 101-253 | 101.00 | 0.659786 | 1,574 | | 1,574 | | 1,574 |
| Information Technology | 1,252.00 | 8.178730 | 19,511 | | 19,511 | | 19,511 |
| Commissioners | 2,256.00 | 14.737392 | 35,158 | | 35,158 | | 35,158 |
| Circuit Court | 1,712.00 | 11.183695 | 26,680 | | 26,680 | | 26,680 |
| District Court | 43.00 | 0.280899 | 670 | | 670 | | 670 |
| Probate Court | 1,707.00 | 11.151032 | 26,602 | | 26,602 | | 26,602 |
| Elections | 503.00 | 3.285864 | 7,839 | | 7,839 | | 7,839 |
| County Clerk | 402.00 | 2.626078 | 6,265 | | 6,265 | | 6,265 |
| Clerk Circuit Ct | 1,057.00 | 6.904886 | 16,472 | | 16,472 | | 16,472 |
| Equalization | 6.00 | 0.039195 | 94 | | 94 | | 94 |
| Prosecutor | 4.00 | 0.026130 | 62 | | 62 | | 62 |
| Sheriff | 583.00 | 3.808466 | 9,085 | | 9,085 | | 9,085 |
| H-COVID | 563.00 | 3.677816 | 8,774 | | 8,774 | | 8,774 |
| H-Animal Control | 802.00 | 5.239091 | 12,498 | | 12,498 | | 12,498 |
| DPW Admin & Fin | 454.00 | 2.965770 | 7,075 | | 7,075 | | 7,075 |
| Schedule .4 Total for Web Page Appl. | 15,308.00 | 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, 2021
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 | 21.00 | 1.283619 | 5,542 | | 5,542 | | 5,542 |
| Administrator 101-172 | 13.00 | 0.794621 | 3,431 | | 3,431 | | 3,431 |
| Human Resources | 16.00 | 0.977995 | 4,222 | | 4,222 | | 4,222 |
| Purchasing 101-233 | 9.00 | 0.550122 | 2,375 | | 2,375 | | 2,375 |
| Treasurer 101-253 | 12.00 | 0.733496 | 3,167 | | 3,167 | | 3,167 |
| Facilities Mgmt 101-265-2601 | 5.00 | 0.305623 | 1,319 | | 1,319 | | 1,319 |
| Building & Grounds | 36.00 | 2.200489 | 9,500 | | 9,500 | | 9,500 |
| Central Services | 7.00 | 0.427873 | 1,847 | | 1,847 | | 1,847 |
| Fleet Services | 3.00 | 0.183374 | 792 | | 792 | | 792 |
| Information Technology | 43.00 | 2.628362 | 11,347 | | 11,347 | | 11,347 |
| Commissioners | 30.00 | 1.833741 | 7,917 | | 7,917 | | 7,917 |
| Circuit Court | 98.00 | 5.990220 | 25,861 | | 25,861 | | 25,861 |
| Circuit Court Svcs | 29.00 | 1.772616 | 7,653 | | 7,653 | | 7,653 |
| District Court | 32.00 | 1.955990 | 8,444 | | 8,444 | | 8,444 |
| Probate Court | 29.00 | 1.772616 | 7,653 | | 7,653 | | 7,653 |
| Cir Ct Referee | 13.00 | 0.794621 | 3,431 | | 3,431 | | 3,431 |
| F.O.C - I.T. | 103.00 | 6.295844 | 27,180 | | 27,180 | | 27,180 |
| Elections | 4.00 | 0.244499 | 1,056 | | 1,056 | | 1,056 |
| County Clerk | 9.00 | 0.550122 | 2,375 | | 2,375 | | 2,375 |
| Concealed Pistol | 1.00 | 0.061125 | 264 | | 264 | | 264 |
| Clerk Circuit Ct | 26.00 | 1.589242 | 6,861 | | 6,861 | | 6,861 |
| Equalization | 17.00 | 1.039120 | 4,486 | | 4,486 | | 4,486 |
| Prosecutor | 54.00 | 3.300733 | 14,250 | | 14,250 | | 14,250 |
| Pros Atty CRP-DP | 15.00 | 0.916870 | 3,958 | | 3,958 | | 3,958 |
| Pros Atty IV-E | 6.00 | 0.366748 | 1,583 | | 1,583 | | 1,583 |
| Pros Atty CVR | 9.00 | 0.550122 | 2,375 | | 2,375 | | 2,375 |
| Reg of Deeds | 8.00 | 0.488998 | 2,111 | | 2,111 | | 2,111 |
| Co-op Extension | 1.00 | 0.061125 | 264 | | 264 | | 264 |
| Drain Commissioner | 5.00 | 0.305623 | 1,319 | | 1,319 | | 1,319 |
| Sheriff | 201.00 | 12.286064 | 53,041 | | 53,041 | | 53,041 |
| SRO 279-301-3027 | 11.00 | 0.672372 | 2,903 | | 2,903 | | 2,903 |
| CP 279-301-3030 | 1.00 | 0.061125 | 264 | | 264 | | 264 |
| CP 279-301-3031 | 1.00 | 0.061125 | 264 | | 264 | | 264 |
| CP 279-301-3033 | 1.00 | 0.061125 | 264 | | 264 | | 264 |
| Emergency Mgmt | 2.00 | 0.122249 | 528 | | 528 | | 528 |
| Marine | 10.00 | 0.611247 | 2,639 | | 2,639 | | 2,639 |
| Twp Law Enf | 35.00 | 2.139364 | 9,236 | | 9,236 | | 9,236 |
| Twp Law Enf EP | 13.00 | 0.794621 | 3,431 | | 3,431 | | 3,431 |
| Twp Law Enf CS | 1.00 | 0.061125 | 264 | | 264 | | 264 |
| 2nd Road Patrol | 2.00 | 0.122249 | 528 | | 528 | | 528 |
| E-911 | 59.00 | 3.606357 | 15,569 | | 15,569 | | 15,569 |
| Jail | 314.00 | 19.193154 | 82,860 | | 82,860 | | 82,860 |
| RC Inmate Crew | 1.00 | 0.061125 | 264 | | 264 | | 264 |
| DPW Corr Deputies | 1.00 | 0.061125 | 264 | | 264 | | 264 |
| Medical Examiner | 3.00 | 0.183374 | 792 | | 792 | | 792 |
| Parks & Rec | 29.00 | 1.772616 | 7,653 | | 7,653 | | 7,653 |
| Lodging Tax | 1.00 | 0.061125 | 264 | | 264 | | 264 |
| Sh Narcotics Shr | 1.00 | 0.061125 | 264 | | 264 | | 264 |
| 283-694 CDBG Admin | 5.00 | 0.305623 | 1,319 | | 1,319 | | 1,319 |
| Housing Commissn | 5.00 | 0.305623 | 1,319 | | 1,319 | | 1,319 |
| Community Action | 37.00 | 2.261614 | 9,764 | | 9,764 | | 9,764 |
| CCF IHC ASO | 4.00 | 0.244499 | 1,056 | | 1,056 | | 1,056 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .4 - Detail Activity Allocations
For Department Information Technology

Activity - Office 365

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| CCF IHC CP | 59.00 | 3.606357 | 15,569 | | 15,569 | | 15,569 |
| CCF JD Juve Det | 95.00 | 5.806846 | 25,069 | | 25,069 | | 25,069 |
| CCF JD Fac Mgmt | 5.00 | 0.305623 | 1,319 | | 1,319 | | 1,319 |
| Veteran's Millage | 10.00 | 0.611247 | 2,639 | | 2,639 | | 2,639 |
| SP Comm. Correct | 2.00 | 0.122249 | 528 | | 528 | | 528 |
| DPW Admin & Fin | 60.00 | 3.667482 | 15,833 | | 15,833 | | 15,833 |
| Risk Managment | 1.00 | 0.061125 | 264 | | 264 | | 264 |
| Non Allocated | 12.00 | 0.733496 | 3,167 | | 3,167 | | 3,167 |
| Schedule .4 Total for Office 365 | 1,636.00 | 100.000000 | 431,716 | | 431,716 | 0 | 431,716 |

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, 2021
Schedule .5 - Allocation Summary
For Department Information Technology**

| Receiving Department | Total | Dedicated Serv | Enterprise 1 | Enterprise 2 | File Serv Admin |
|------------------------------|-----------|----------------|--------------|--------------|-----------------|
| Fiscal Services 101-191 | 100,503 | 27,202 | 16,025 | 23,414 | 1,195 |
| Administrator 101-172 | 89,744 | 13,601 | 16,578 | 24,221 | 1,236 |
| Human Resources | 73,529 | 13,601 | 12,710 | 18,570 | 948 |
| Purchasing 101-233 | 79,273 | 0 | 4,421 | 6,459 | 330 |
| Treasurer 101-253 | 58,237 | 6,800 | 11,052 | 16,148 | 824 |
| Facilities Mgmt 101-265-2601 | 37,714 | 27,202 | 2,210 | 3,230 | 165 |
| Building & Grounds | 95,155 | 6,800 | 18,236 | 26,644 | 907 |
| Central Services | 31,557 | 0 | 7,184 | 10,496 | 536 |
| Fleet Services | 16,785 | 6,800 | 2,210 | 3,230 | 165 |
| Information Technology | 268,029 | 0 | 57,470 | 83,967 | 4,287 |
| I.T. Fiscal/HR/Phone System | 1,715,813 | 0 | 0 | 0 | 0 |
| Commissioners | 71,363 | 14,245 | 0 | 0 | 0 |
| Circuit Court | 711,060 | 42,736 | 126,881 | 190,466 | 0 |
| Circuit Court Svcs | 117,969 | 0 | 22,861 | 34,318 | 0 |
| District Court | 198,209 | 0 | 38,864 | 58,341 | 0 |
| Probate Court | 135,881 | 0 | 20,004 | 30,028 | 0 |
| Cir Ct Referee | 74,792 | 0 | 14,860 | 22,307 | 45 |
| Probation CC | 5,515 | 0 | 1,143 | 1,716 | 0 |
| F.O.C - I.T. | 444,467 | 7,122 | 84,587 | 126,977 | 0 |
| Elections | 29,518 | 0 | 571 | 858 | 45 |
| County Clerk | 68,170 | 14,245 | 10,288 | 15,443 | 805 |
| Concealed Pistol | 2,677 | 0 | 571 | 858 | 45 |
| Clerk Circuit Ct | 159,106 | 0 | 28,005 | 42,040 | 0 |
| Equalization | 138,088 | 28,490 | 24,576 | 36,892 | 1,923 |
| Prosecutor | 203,895 | 7,122 | 37,721 | 56,625 | 0 |
| Pros Atty CRP-DP | 61,874 | 0 | 12,002 | 18,017 | 0 |
| Pros Atty IV-E | 23,646 | 0 | 4,572 | 6,864 | 0 |
| Pros Atty CVR | 35,469 | 0 | 6,858 | 10,295 | 0 |
| Reg of Deeds | 33,494 | 0 | 7,430 | 11,153 | 581 |
| Co-op Extension | 9,994 | 0 | 2,286 | 3,432 | 179 |
| Drain Commissioner | 33,232 | 0 | 6,858 | 10,295 | 537 |
| Sheriff | 1,102,109 | 199,433 | 173,180 | 259,965 | 0 |
| SRO 279-301-3027 | 39,120 | 0 | 7,430 | 11,153 | 0 |
| CP 279-301-3030 | 3,019 | 0 | 571 | 858 | 0 |
| CP 279-301-3031 | 3,019 | 0 | 571 | 858 | 0 |
| CP 279-301-3032 | 2,756 | 0 | 571 | 858 | 0 |
| CP 279-301-3033 | 3,019 | 0 | 571 | 858 | 0 |
| Emergency Mgmt | 9,824 | 0 | 1,714 | 2,574 | 0 |
| Marine | 8,151 | 0 | 1,143 | 1,716 | 0 |
| Twp Law Enf | 121,856 | 0 | 23,433 | 35,176 | 0 |
| Twp Law Enf EP | 39,261 | 0 | 7,430 | 11,153 | 0 |
| Twp Law Enf CS | 3,019 | 0 | 571 | 858 | 0 |
| 2nd Road Patrol | 8,796 | 0 | 1,714 | 2,574 | 0 |
| E-911 | 98,498 | 0 | 20,004 | 30,028 | 0 |
| Jail | 862,332 | 206,556 | 118,879 | 178,454 | 0 |
| RC Inmate Crew | 3,019 | 0 | 571 | 858 | 0 |
| DPW Corr Deputies | 651 | 0 | 0 | 0 | 0 |
| Medical Examiner | 1,935 | 0 | 1,143 | 0 | 0 |
| Parks & Rec | 113,948 | 0 | 25,148 | 37,750 | 1,968 |
| Health | 184,381 | 0 | 162,316 | 0 | 0 |
| H-COVID | 8,774 | 0 | 0 | 0 | 0 |
| H-Animal Control | 24,501 | 0 | 12,002 | 0 | 0 |

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .5 - Allocation Summary
For Department Information Technology**

| Receiving Department | Total | Dedicated Serv | Enterprise 1 | Enterprise 2 | File Serv Admin |
|----------------------|------------------|----------------|------------------|------------------|-----------------|
| Lodging Tax | 2,677 | 0 | 571 | 858 | 45 |
| ROD Automation | 82,245 | 56,981 | 5,715 | 8,579 | 447 |
| Sh Narcotics Shr | 3,406 | 0 | 571 | 858 | 0 |
| 283-694 CDBG Admin | 21,147 | 7,122 | 2,960 | 4,444 | 309 |
| 283-691 HOME | 2,897 | 0 | 663 | 995 | 55 |
| 283-694 CDBG HR | 2,941 | 0 | 663 | 995 | 82 |
| 283-694 CDBG LGA | 12 | 0 | 0 | 0 | 0 |
| 283-695 6950 COC | 318 | 0 | 74 | 111 | 6 |
| 283-695 6951 COC | 266 | 0 | 63 | 94 | 6 |
| Housing Commissn | 26,702 | 0 | 5,847 | 8,777 | 710 |
| Community Action | 144,910 | 0 | 31,452 | 47,213 | 2,098 |
| CCF IHC ASO | 28,634 | 0 | 5,715 | 8,579 | 0 |
| CCF IHC CP | 214,916 | 0 | 41,150 | 61,773 | 0 |
| CCF JD Juve Det | 324,119 | 28,490 | 56,010 | 84,080 | 0 |
| CCF JD Fac Mgmt | 16,835 | 0 | 3,429 | 5,148 | 134 |
| Veteran's Millage | 35,937 | 0 | 7,430 | 11,153 | 581 |
| SP Comm. Correct | 9,448 | 0 | 1,714 | 2,574 | 0 |
| DPW Admin & Fin | 81,877 | 21,368 | 33,149 | 0 | 0 |
| Risk Managment | 2,677 | 0 | 571 | 858 | 45 |
| Non Allocated | 3,167 | 0 | 0 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 8,771,879 | 735,920 | 1,355,749 | 1,716,082 | 21,238 |

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 9,795 | 0 | 15,682 |
| Administrator 101-172 | 0 | 0 | 10,132 | 0 | 16,223 |
| Human Resources | 0 | 0 | 7,768 | 0 | 12,437 |
| Purchasing 101-233 | 0 | 0 | 2,702 | 0 | 4,326 |
| Treasurer 101-253 | 0 | 0 | 6,755 | 0 | 10,815 |
| Facilities Mgmt 101-265-2601 | 0 | 0 | 1,351 | 0 | 2,163 |
| Building & Grounds | 364 | 83 | 11,146 | 3,631 | 17,845 |
| Central Services | 0 | 0 | 4,391 | 0 | 7,030 |
| Fleet Services | 0 | 0 | 1,351 | 0 | 2,163 |
| Information Technology | 0 | 0 | 35,125 | 0 | 56,239 |
| I.T. Fiscal/HR/Phone System | 0 | 0 | 0 | 0 | 0 |
| Commissioners | 0 | 0 | 0 | 0 | 0 |
| Circuit Court | 0 | 9,661 | 79,353 | 76,589 | 129,309 |
| Circuit Court Svcs | 0 | 1,740 | 14,298 | 13,800 | 23,299 |
| District Court | 0 | 2,959 | 24,306 | 23,459 | 39,608 |
| Probate Court | 0 | 1,523 | 12,510 | 12,075 | 20,387 |
| Cir Ct Referee | 0 | 1,088 | 9,294 | 8,625 | 15,144 |
| Probation CC | 0 | 87 | 715 | 690 | 1,165 |
| F.O.C - I.T. | 0 | 6,440 | 52,902 | 51,059 | 86,206 |
| Elections | 0 | 0 | 357 | 0 | 582 |
| County Clerk | 0 | 0 | 6,434 | 0 | 10,484 |
| Concealed Pistol | 0 | 0 | 357 | 0 | 582 |
| Clerk Circuit Ct | 0 | 2,132 | 17,515 | 16,905 | 28,541 |
| Equalization | 0 | 0 | 15,370 | 0 | 25,046 |
| Prosecutor | 0 | 2,872 | 23,591 | 22,770 | 38,443 |
| Pros Atty CRP-DP | 0 | 914 | 7,506 | 7,245 | 12,232 |
| Pros Atty IV-E | 0 | 348 | 2,859 | 2,760 | 4,660 |
| Pros Atty CVR | 0 | 522 | 4,289 | 4,140 | 6,990 |
| Reg of Deeds | 0 | 0 | 4,647 | 0 | 7,572 |
| Co-op Extension | 0 | 0 | 1,430 | 0 | 2,330 |
| Drain Commissioner | 0 | 0 | 4,289 | 0 | 6,990 |
| Sheriff | 12,644 | 0 | 108,310 | 104,190 | 176,495 |
| SRO 279-301-3027 | 586 | 0 | 4,647 | 4,830 | 7,572 |
| CP 279-301-3030 | 42 | 0 | 357 | 345 | 582 |
| CP 279-301-3031 | 42 | 0 | 357 | 345 | 582 |
| CP 279-301-3032 | 42 | 0 | 357 | 345 | 582 |
| CP 279-301-3033 | 42 | 0 | 357 | 345 | 582 |
| Emergency Mgmt | 125 | 0 | 1,072 | 1,035 | 1,747 |
| Marine | 84 | 0 | 715 | 690 | 1,165 |
| Twp Law Enf | 1,674 | 0 | 14,655 | 13,800 | 23,881 |
| Twp Law Enf EP | 544 | 0 | 4,647 | 4,485 | 7,572 |
| Twp Law Enf CS | 42 | 0 | 357 | 345 | 582 |
| 2nd Road Patrol | 125 | 0 | 1,072 | 1,035 | 1,747 |
| E-911 | 0 | 0 | 12,510 | 0 | 20,387 |
| Jail | 8,666 | 0 | 74,348 | 71,414 | 121,155 |
| RC Inmate Crew | 42 | 0 | 357 | 345 | 582 |
| DPW Corr Deputies | 42 | 0 | 0 | 345 | 0 |
| Medical Examiner | 0 | 0 | 0 | 0 | 0 |
| Parks & Rec | 0 | 0 | 15,727 | 0 | 25,629 |
| 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, 2021
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 | 357 | 0 | 582 |
| ROD Automation | 0 | 0 | 3,574 | 0 | 5,825 |
| Sh Narcotics Shr | 84 | 0 | 357 | 690 | 582 |
| 283-694 CDBG Admin | 0 | 0 | 1,851 | 0 | 3,017 |
| 283-691 HOME | 0 | 0 | 414 | 0 | 676 |
| 283-694 CDBG HR | 0 | 0 | 414 | 0 | 676 |
| 283-694 CDBG LGA | 0 | 0 | 0 | 0 | 0 |
| 283-695 6950 COC | 0 | 0 | 46 | 0 | 76 |
| 283-695 6951 COC | 0 | 0 | 39 | 0 | 64 |
| Housing Commissn | 0 | 0 | 3,657 | 0 | 5,959 |
| Community Action | 0 | 0 | 19,670 | 0 | 32,054 |
| CCF IHC ASO | 0 | 435 | 3,574 | 3,450 | 5,825 |
| CCF IHC CP | 0 | 3,220 | 25,736 | 25,530 | 41,938 |
| CCF JD Juve Det | 0 | 4,177 | 35,029 | 33,119 | 57,082 |
| CCF JD Fac Mgmt | 0 | 130 | 2,145 | 1,035 | 3,495 |
| Veteran's Millage | 0 | 0 | 4,647 | 0 | 7,572 |
| SP Comm. Correct | 0 | 130 | 1,072 | 1,035 | 1,747 |
| DPW Admin & Fin | 0 | 0 | 0 | 0 | 0 |
| Risk Managment | 0 | 0 | 357 | 0 | 582 |
| Non Allocated | 0 | 0 | 0 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 25,190 | 38,460 | 715,327 | 512,497 | 1,163,088 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 885 | 763 | 0 |
| Administrator 101-172 | 0 | 0 | 3,836 | 486 | 0 |
| Human Resources | 0 | 0 | 1,180 | 192 | 1,901 |
| Purchasing 101-233 | 0 | 0 | 295 | 65 | 58,300 |
| Treasurer 101-253 | 0 | 0 | 1,033 | 69 | 1,574 |
| Facilities Mgmt 101-265-2601 | 0 | 0 | 74 | 0 | 0 |
| Building & Grounds | 0 | 0 | 0 | 0 | 0 |
| Central Services | 0 | 0 | 74 | 0 | 0 |
| Fleet Services | 0 | 0 | 74 | 0 | 0 |
| Information Technology | 0 | 0 | 74 | 8 | 19,511 |
| I.T. Fiscal/HR/Phone System | 1,485,560 | 230,252 | 0 | 0 | 0 |
| Commissioners | 0 | 0 | 10,696 | 3,348 | 35,158 |
| Circuit Court | 0 | 0 | 2,877 | 649 | 26,680 |
| Circuit Court Svcs | 0 | 0 | 0 | 0 | 0 |
| District Court | 0 | 0 | 1,549 | 8 | 670 |
| Probate Court | 0 | 0 | 4,574 | 527 | 26,602 |
| Cir Ct Referee | 0 | 0 | 0 | 0 | 0 |
| Probation CC | 0 | 0 | 0 | 0 | 0 |
| F.O.C - I.T. | 0 | 0 | 1,475 | 518 | 0 |
| Elections | 0 | 0 | 17,851 | 359 | 7,839 |
| County Clerk | 0 | 0 | 1,697 | 135 | 6,265 |
| Concealed Pistol | 0 | 0 | 0 | 0 | 0 |
| Clerk Circuit Ct | 0 | 0 | 590 | 45 | 16,472 |
| Equalization | 0 | 0 | 516 | 694 | 94 |
| Prosecutor | 0 | 0 | 369 | 69 | 62 |
| 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 | 74 | 0 | 0 |
| Drain Commissioner | 0 | 0 | 1,106 | 1,837 | 0 |
| Sheriff | 0 | 0 | 5,311 | 453 | 9,085 |
| 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 | 959 | 69 | 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 | 74 | 0 | 0 |
| Health | 0 | 0 | 17,999 | 4,066 | 0 |
| H-COVID | 0 | 0 | 0 | 0 | 8,774 |
| H-Animal Control | 0 | 0 | 0 | 0 | 12,498 |

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 1,106 | 16 | 0 |
| Sh Narcotics Shr | 0 | 0 | 0 | 0 | 0 |
| 283-694 CDBG Admin | 0 | 0 | 74 | 49 | 0 |
| 283-691 HOME | 0 | 0 | 74 | 20 | 0 |
| 283-694 CDBG HR | 0 | 0 | 74 | 37 | 0 |
| 283-694 CDBG LGA | 0 | 0 | 0 | 12 | 0 |
| 283-695 6950 COC | 0 | 0 | 0 | 4 | 0 |
| 283-695 6951 COC | 0 | 0 | 0 | 0 | 0 |
| Housing Commissn | 0 | 0 | 295 | 139 | 0 |
| Community Action | 0 | 0 | 1,844 | 816 | 0 |
| CCF IHC ASO | 0 | 0 | 0 | 0 | 0 |
| CCF IHC CP | 0 | 0 | 0 | 0 | 0 |
| CCF JD Juve Det | 0 | 0 | 1,033 | 29 | 0 |
| CCF JD Fac Mgmt | 0 | 0 | 0 | 0 | 0 |
| Veteran's Millage | 0 | 0 | 1,106 | 808 | 0 |
| SP Comm. Correct | 0 | 0 | 590 | 57 | 0 |
| DPW Admin & Fin | 0 | 0 | 3,762 | 690 | 7,075 |
| Risk Managment | 0 | 0 | 0 | 0 | 0 |
| Non Allocated | 0 | 0 | 0 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 1,485,560 | 230,252 | 85,200 | 17,040 | 238,560 |

**Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .5 - Allocation Summary
For Department Information Technology**

| Receiving Department | Office 365 |
|------------------------------|------------|
| Fiscal Services 101-191 | 5,542 |
| Administrator 101-172 | 3,431 |
| Human Resources | 4,222 |
| Purchasing 101-233 | 2,375 |
| Treasurer 101-253 | 3,167 |
| Facilities Mgmt 101-265-2601 | 1,319 |
| Building & Grounds | 9,500 |
| Central Services | 1,847 |
| Fleet Services | 792 |
| Information Technology | 11,347 |
| I.T. Fiscal/HR/Phone System | 0 |
| Commissioners | 7,917 |
| Circuit Court | 25,861 |
| Circuit Court Svcs | 7,653 |
| District Court | 8,444 |
| Probate Court | 7,653 |
| Cir Ct Referee | 3,431 |
| Probation CC | 0 |
| F.O.C - I.T. | 27,180 |
| Elections | 1,056 |
| County Clerk | 2,375 |
| Concealed Pistol | 264 |
| Clerk Circuit Ct | 6,861 |
| Equalization | 4,486 |
| Prosecutor | 14,250 |
| Pros Atty CRP-DP | 3,958 |
| Pros Atty IV-E | 1,583 |
| Pros Atty CVR | 2,375 |
| Reg of Deeds | 2,111 |
| Co-op Extension | 264 |
| Drain Commissioner | 1,319 |
| Sheriff | 53,041 |
| SRO 279-301-3027 | 2,903 |
| CP 279-301-3030 | 264 |
| CP 279-301-3031 | 264 |
| CP 279-301-3032 | 0 |
| CP 279-301-3033 | 264 |
| Emergency Mgmt | 528 |
| Marine | 2,639 |
| Twp Law Enf | 9,236 |
| Twp Law Enf EP | 3,431 |
| Twp Law Enf CS | 264 |
| 2nd Road Patrol | 528 |
| E-911 | 15,569 |
| Jail | 82,860 |
| RC Inmate Crew | 264 |
| DPW Corr Deputies | 264 |
| Medical Examiner | 792 |
| Parks & Rec | 7,653 |
| Health | 0 |
| H-COVID | 0 |
| H-Animal Control | 0 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .5 - Allocation Summary
For Department Information Technology

| Receiving Department | Office 365 |
|----------------------|----------------|
| Lodging Tax | 264 |
| ROD Automation | 0 |
| Sh Narcotics Shr | 264 |
| 283-694 CDBG Admin | 1,319 |
| 283-691 HOME | 0 |
| 283-694 CDBG HR | 0 |
| 283-694 CDBG LGA | 0 |
| 283-695 6950 COC | 0 |
| 283-695 6951 COC | 0 |
| Housing Commissn | 1,319 |
| Community Action | 9,764 |
| CCF IHC ASO | 1,056 |
| CCF IHC CP | 15,569 |
| CCF JD Juve Det | 25,069 |
| CCF JD Fac Mgmt | 1,319 |
| Veteran's Millage | 2,639 |
| SP Comm. Correct | 528 |
| DPW Admin & Fin | 15,833 |
| Risk Managment | 264 |
| Non Allocated | 3,167 |
| Direct Bill | 0 |
| Total | <u>431,716</u> |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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, 2021
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 | 1,677,749 | 38,064 | 1,715,813 | |
| Total Allocated Additions: | <u>1,677,749</u> | <u>38,064</u> | <u>1,715,813</u> | 1,715,813 |
| Total To Be Allocated: | <u>1,677,749</u> | <u>38,064</u> | | <u>1,715,813</u> |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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: Financial/HR | 1,458,914 | 0 | 729,457 | 729,457 | 0 |
| Inbound - Information Technology: Phone System | 218,834 | 0 | 0 | 0 | 218,834 |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 1,677,749 | 0 | 729,457 | 729,457 | 218,834 |
| Allocation Step 2 | | | | | |
| Inbound - Information Technology: Financial/HR | 26,646 | 0 | 13,322 | 13,323 | 0 |
| Inbound - Information Technology: Phone System | 11,418 | 0 | 0 | 0 | 11,418 |
| 2nd Allocation | 38,064 | 0 | 13,322 | 13,323 | 11,418 |
| Total For I.T. Fiscal/HR/Phone System | | | | | |
| Schedule .3 Total | 1,715,813 | 0 | 742,779 | 742,781 | 230,252 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .4 - Detail Activity Allocations
For Department I.T. Fiscal/HR/Phone System

Activity - Accounting

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| Fiscal Services 101-191 | 1,387 | 0.298560 | 2,178 | | 2,178 | | 2,178 |
| Administrator 101-172 | 1,552 | 0.334077 | 2,437 | | 2,437 | | 2,437 |
| Human Resources | 1,471 | 0.316642 | 2,310 | | 2,310 | | 2,310 |
| Purchasing 101-233 | 809 | 0.174142 | 1,270 | | 1,270 | | 1,270 |
| Treasurer 101-253 | 3,472 | 0.747369 | 5,452 | | 5,452 | | 5,452 |
| Facilities Mgmt 101-265-2601 | 1,462 | 0.314704 | 2,296 | | 2,296 | | 2,296 |
| Building & Grounds | 11,199 | 2.410653 | 17,585 | | 17,585 | | 17,585 |
| Central Services | 1,726 | 0.371532 | 2,710 | | 2,710 | | 2,710 |
| Fleet Services | 2,558 | 0.550625 | 4,017 | | 4,017 | | 4,017 |
| Information Technology | 7,381 | 1.588805 | 11,590 | | 11,590 | | 11,590 |
| Commissioners | 1,130 | 0.243239 | 1,774 | | 1,774 | 35 | 1,809 |
| Circuit Court | 36,987 | 7.961676 | 58,077 | | 58,077 | 1,142 | 59,219 |
| Circuit Court Svcs | 1,350 | 0.290596 | 2,120 | | 2,120 | 42 | 2,161 |
| District Court | 2,308 | 0.496811 | 3,624 | | 3,624 | 71 | 3,695 |
| Law Library | 63 | 0.013561 | 99 | | 99 | 2 | 101 |
| Probate Court | 4,469 | 0.961979 | 7,017 | | 7,017 | 138 | 7,155 |
| Cir Ct Referee | 980 | 0.210951 | 1,539 | | 1,539 | 30 | 1,569 |
| Probation CC | 218 | 0.046926 | 342 | | 342 | 7 | 349 |
| F.O.C. | 4,120 | 0.886855 | 6,469 | | 6,469 | 127 | 6,596 |
| Elections | 764 | 0.164456 | 1,200 | | 1,200 | 24 | 1,223 |
| COMIT | 12 | 0.002583 | 19 | | 19 | 0 | 19 |
| County Clerk | 2,314 | 0.498103 | 3,633 | | 3,633 | 71 | 3,705 |
| Concealed Pistol | 893 | 0.192224 | 1,402 | | 1,402 | 28 | 1,430 |
| Clerk Circuit Ct | 1,723 | 0.370886 | 2,705 | | 2,705 | 53 | 2,759 |
| Equalization | 1,523 | 0.327835 | 2,391 | | 2,391 | 47 | 2,438 |
| Prosecutor | 6,424 | 1.382805 | 10,087 | | 10,087 | 198 | 10,285 |
| Pros Atty CRP | 2,121 | 0.456558 | 3,330 | | 3,330 | 65 | 3,396 |
| Pros Atty IV-E | 873 | 0.187919 | 1,371 | | 1,371 | 27 | 1,398 |
| Pros Atty CVR | 1,134 | 0.244100 | 1,781 | | 1,781 | 35 | 1,816 |
| Pros Atty YSOTP | 2 | 0.000431 | 3 | | 3 | 0 | 3 |
| Reg of Deeds | 2,035 | 0.438046 | 3,195 | | 3,195 | 63 | 3,258 |
| Co-op Extension | 693 | 0.149172 | 1,088 | | 1,088 | 21 | 1,110 |
| KCH Boiler Plant | 1,128 | 0.242809 | 1,771 | | 1,771 | 35 | 1,806 |
| Drain Commissioner | 1,288 | 0.277250 | 2,022 | | 2,022 | 40 | 2,062 |
| Sheriff | 11,679 | 2.513975 | 18,338 | | 18,338 | 361 | 18,699 |
| SRO 279-301-3027 | 1,493 | 0.321377 | 2,344 | | 2,344 | 46 | 2,390 |
| CP 279-301-3030 | 511 | 0.109996 | 802 | | 802 | 16 | 818 |
| CP 279-301-3031 | 546 | 0.117530 | 857 | | 857 | 17 | 874 |
| CP 279-301-3032 | 558 | 0.120113 | 876 | | 876 | 17 | 893 |
| CP 279-301-3033 | 527 | 0.113440 | 828 | | 828 | 16 | 844 |
| Traffic & Safety | 48 | 0.010332 | 75 | | 75 | 1 | 77 |
| Emergency Mgmt | 1,113 | 0.239580 | 1,748 | | 1,748 | 34 | 1,782 |
| Marine | 695 | 0.149603 | 1,091 | | 1,091 | 21 | 1,113 |
| Twp Law Enf | 1,689 | 0.363567 | 2,652 | | 2,652 | 52 | 2,704 |
| Twp Law Enf EP | 1,068 | 0.229893 | 1,677 | | 1,677 | 33 | 1,710 |
| Twp Law Enf CS | 590 | 0.127001 | 926 | | 926 | 18 | 945 |
| 2nd Road Patrol | 893 | 0.192224 | 1,402 | | 1,402 | 28 | 1,430 |
| E-911 | 2,155 | 0.463877 | 3,384 | | 3,384 | 67 | 3,450 |
| Dispatch 261-325 | 1,367 | 0.294255 | 2,146 | | 2,146 | 42 | 2,189 |
| Jail | 10,967 | 2.360713 | 17,220 | | 17,220 | 339 | 17,559 |
| MDOT Road Crew | 14 | 0.003014 | 22 | | 22 | 0 | 22 |
| RC Inmate Crew | 428 | 0.092130 | 672 | | 672 | 13 | 685 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 330 | 0.071034 | 518 | | 518 | 10 | 528 |
| Health Prev Prog | 148 | 0.031858 | 232 | | 232 | 5 | 237 |
| Medical Examiner | 1,085 | 0.233553 | 1,704 | | 1,704 | 33 | 1,737 |
| Mental Health | 32 | 0.006888 | 50 | | 50 | 1 | 51 |
| Human Services | 688 | 0.148096 | 1,080 | | 1,080 | 21 | 1,102 |
| Guardianship | 4,119 | 0.886640 | 6,468 | | 6,468 | 127 | 6,595 |
| Zoo | 15 | 0.003229 | 24 | | 24 | 0 | 24 |
| Fire Prevention | 413 | 0.088901 | 648 | | 648 | 13 | 661 |
| Parks & Rec | 25,438 | 5.475684 | 39,943 | | 39,943 | 785 | 40,728 |
| Health | 70,581 | 15.192991 | 110,826 | | 110,826 | 2,179 | 113,006 |
| H-COVID | 7,793 | 1.677490 | 12,237 | | 12,237 | 241 | 12,477 |
| H-Animal Control | 3,781 | 0.813883 | 5,937 | | 5,937 | 117 | 6,054 |
| Lodging Tax | 1,878 | 0.404251 | 2,949 | | 2,949 | 58 | 3,007 |
| Early Childhood Mil | 922 | 0.198466 | 1,448 | | 1,448 | 28 | 1,476 |
| Corr/Det Fac. | 636 | 0.136903 | 999 | | 999 | 20 | 1,018 |
| Senior Millage | 953 | 0.205139 | 1,496 | | 1,496 | 29 | 1,526 |
| ID 260-283 | 5,805 | 1.249561 | 9,115 | | 9,115 | 179 | 9,294 |
| ID 260-284 | 1,035 | 0.222790 | 1,625 | | 1,625 | 32 | 1,657 |
| ID 260-286 | 629 | 0.135396 | 988 | | 988 | 19 | 1,007 |
| ROD Automation | 1,522 | 0.327620 | 2,390 | | 2,390 | 47 | 2,437 |
| Zoo/Museum Millage | 1,308 | 0.281555 | 2,054 | | 2,054 | 40 | 2,094 |
| Sh Narcotics Shr | 883 | 0.190071 | 1,386 | | 1,386 | 27 | 1,414 |
| Sh Narcotics Fed | 146 | 0.031427 | 229 | | 229 | 5 | 234 |
| 283-694 CDBG Admin | 1,583 | 0.340750 | 2,486 | | 2,486 | 49 | 2,534 |
| 283-691 HOME | 968 | 0.208368 | 1,520 | | 1,520 | 30 | 1,550 |
| 283-694 CDBG HR | 891 | 0.191793 | 1,399 | | 1,399 | 28 | 1,427 |
| 283-694 CDBG LGA | 759 | 0.163379 | 1,192 | | 1,192 | 23 | 1,215 |
| 283-695 6950 COC | 531 | 0.114301 | 834 | | 834 | 16 | 850 |
| 283-695 6951 COC | 529 | 0.113870 | 831 | | 831 | 16 | 847 |
| 283-696-3660 ESG | 669 | 0.144006 | 1,050 | | 1,050 | 21 | 1,071 |
| 283-697-69XX | 31 | 0.006673 | 49 | | 49 | 1 | 50 |
| Housing Commissn | 23,775 | 5.117713 | 37,332 | | 37,332 | 734 | 38,065 |
| Community Action | 24,822 | 5.343086 | 38,976 | | 38,976 | 766 | 39,742 |
| CC Juve AD | 44 | 0.009471 | 69 | | 69 | 1 | 70 |
| CC Milk Meal | 539 | 0.116023 | 846 | | 846 | 17 | 863 |
| CCF State Inst. | 27 | 0.005812 | 42 | | 42 | 1 | 43 |
| CCF IHC ASO | 631 | 0.135827 | 991 | | 991 | 19 | 1,010 |
| CCF IHC CP | 4,534 | 0.975971 | 7,119 | | 7,119 | 140 | 7,259 |
| CCF IHC YDIP | 78 | 0.016790 | 122 | | 122 | 2 | 125 |
| CCF IHC CASA | 80 | 0.017220 | 126 | | 126 | 2 | 128 |
| CCF IC ICP | 1,020 | 0.219561 | 1,602 | | 1,602 | 31 | 1,633 |
| CCF IC ICPO | 142 | 0.030566 | 223 | | 223 | 4 | 227 |
| CCF FFC FFCP | 184 | 0.039607 | 289 | | 289 | 6 | 295 |
| CCF FFC FFCPO | 394 | 0.084811 | 619 | | 619 | 12 | 631 |
| CCF FFC FFCPPRC | 339 | 0.072972 | 532 | | 532 | 10 | 543 |
| CCF JD Juve Det | 3,114 | 0.670307 | 4,890 | | 4,890 | 96 | 4,986 |
| CCF JD Fac Mgmt | 1,945 | 0.418673 | 3,054 | | 3,054 | 60 | 3,114 |
| CCF DHHS | 548 | 0.117960 | 860 | | 860 | 17 | 877 |
| Veteran's Millage | 2,927 | 0.630054 | 4,596 | | 4,596 | 90 | 4,686 |
| SP Comm. Correct | 1,222 | 0.263043 | 1,919 | | 1,919 | 38 | 1,957 |
| SP Remonum. | 87 | 0.018727 | 137 | | 137 | 3 | 139 |
| SP Ag Preservation | 282 | 0.060702 | 443 | | 443 | 9 | 452 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| KCBA Debt Service | 112 | 0.024109 | 176 | | 176 | 3 | 179 |
| KC Constr. Fund | 18 | 0.003875 | 28 | | 28 | 1 | 29 |
| DPW Resource Rec | 1,019 | 0.219346 | 1,600 | | 1,600 | 31 | 1,631 |
| DPW Act 451 | 40 | 0.008610 | 63 | | 63 | 1 | 64 |
| DPW Admin & Fin | 1,788 | 0.384878 | 2,808 | | 2,808 | 55 | 2,863 |
| DPW NK Landfill | 1,349 | 0.290380 | 2,118 | | 2,118 | 42 | 2,160 |
| DPW LTE | 114 | 0.024539 | 179 | | 179 | 4 | 182 |
| DPW SK Landfill | 5,615 | 1.208663 | 8,817 | | 8,817 | 173 | 8,990 |
| DPW WTE | 3,876 | 0.834332 | 6,086 | | 6,086 | 120 | 6,206 |
| DPW Mat. Recycle | 4,987 | 1.073482 | 7,831 | | 7,831 | 154 | 7,985 |
| DPW NK Transfer | 4,827 | 1.039041 | 7,579 | | 7,579 | 149 | 7,728 |
| DPW Sparta LF | 703 | 0.151325 | 1,104 | | 1,104 | 22 | 1,126 |
| DPW Kentwood LF | 1,455 | 0.313198 | 2,285 | | 2,285 | 45 | 2,330 |
| DPW Ordinance | 287 | 0.061778 | 451 | | 451 | 9 | 460 |
| DPW HHW | 1,509 | 0.324821 | 2,369 | | 2,369 | 47 | 2,416 |
| Delinquent Tax | 5,110 | 1.099958 | 8,024 | | 8,024 | 158 | 8,181 |
| Motor Pool | 383 | 0.082443 | 601 | | 601 | 12 | 613 |
| Office Equipment | 549 | 0.118176 | 862 | | 862 | 17 | 879 |
| Risk Managment | 2,492 | 0.536418 | 3,913 | | 3,913 | 77 | 3,990 |
| Drain Revolving | 8,442 | 1.817192 | 13,256 | | 13,256 | 261 | 13,516 |
| Lake Level Revol | 450 | 0.096865 | 707 | | 707 | 14 | 720 |
| Drain Debt Serv | 109 | 0.023463 | 171 | | 171 | 3 | 175 |
| Coronavirus Relief Fund | 7,346 | 1.581271 | 11,535 | | 11,535 | 227 | 11,761 |
| CERA Payments | 64,095 | 13.796837 | 100,642 | | 100,642 | 1,979 | 102,621 |
| Non Allocated | 1,143 | 0.246038 | 1,795 | | 1,795 | 35 | 1,830 |
| Schedule .4 Total for Accounting | 464,563 | 100.000000 | 729,457 | | 729,457 | 13,322 | 742,779 |

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, 2021
Schedule .4 - Detail Activity Allocations
For Department I.T. Fiscal/HR/Phone System

Activity - Payroll

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| Fiscal Services 101-191 | 17.02 | 0.985130 | 7,186 | | 7,186 | | 7,186 |
| Administrator 101-172 | 11.07 | 0.640740 | 4,674 | | 4,674 | | 4,674 |
| Human Resources | 14.06 | 0.813803 | 5,936 | | 5,936 | | 5,936 |
| Purchasing 101-233 | 5.86 | 0.339181 | 2,474 | | 2,474 | | 2,474 |
| Treasurer 101-253 | 12.00 | 0.694569 | 5,067 | | 5,067 | | 5,067 |
| Facilities Mgmt 101-265-2601 | 2.97 | 0.171906 | 1,254 | | 1,254 | | 1,254 |
| Building & Grounds | 43.85 | 2.538071 | 18,514 | | 18,514 | | 18,514 |
| Central Services | 6.75 | 0.390695 | 2,850 | | 2,850 | | 2,850 |
| Fleet Services | 3.61 | 0.208950 | 1,524 | | 1,524 | | 1,524 |
| Information Technology | 36.17 | 2.093547 | 15,272 | | 15,272 | | 15,272 |
| Commissioners | 22.39 | 1.295950 | 9,453 | | 9,453 | 189 | 9,643 |
| Circuit Court | 86.33 | 4.996845 | 36,450 | | 36,450 | 731 | 37,180 |
| Circuit Court Svcs | 21.40 | 1.238648 | 9,035 | | 9,035 | 181 | 9,217 |
| District Court | 31.72 | 1.835978 | 13,393 | | 13,393 | 268 | 13,661 |
| Probate Court | 14.47 | 0.837535 | 6,109 | | 6,109 | 122 | 6,232 |
| Cir Ct Referee | 13.52 | 0.782548 | 5,708 | | 5,708 | 114 | 5,823 |
| F.O.C. | 96.63 | 5.593017 | 40,799 | | 40,799 | 818 | 41,616 |
| Elections | 2.48 | 0.143544 | 1,047 | | 1,047 | 21 | 1,068 |
| County Clerk | 8.87 | 0.513402 | 3,745 | | 3,745 | 75 | 3,820 |
| Concealed Pistol | 0.99 | 0.057302 | 418 | | 418 | 8 | 426 |
| Clerk Circuit Ct | 23.44 | 1.356725 | 9,897 | | 9,897 | 198 | 10,095 |
| Equalization | 14.90 | 0.862423 | 6,291 | | 6,291 | 126 | 6,417 |
| Prosecutor | 40.02 | 2.316388 | 16,897 | | 16,897 | 339 | 17,236 |
| Pros Atty CRP | 18.67 | 1.080634 | 7,883 | | 7,883 | 158 | 8,041 |
| Pros Atty IV-E | 7.37 | 0.426581 | 3,112 | | 3,112 | 62 | 3,174 |
| Pros Atty CVR | 9.52 | 0.551025 | 4,019 | | 4,019 | 81 | 4,100 |
| Reg of Deeds | 6.14 | 0.355388 | 2,592 | | 2,592 | 52 | 2,644 |
| Co-op Extension | 1.00 | 0.057881 | 422 | | 422 | 8 | 431 |
| KCH Boiler Plant | 0.05 | 0.002894 | 21 | | 21 | 0 | 22 |
| Drain Commissioner | 5.01 | 0.289983 | 2,115 | | 2,115 | 42 | 2,158 |
| Sheriff | 167.35 | 9.686344 | 70,658 | | 70,658 | 1,416 | 72,074 |
| SRO 279-301-3027 | 13.05 | 0.755344 | 5,510 | | 5,510 | 110 | 5,620 |
| CP 279-301-3030 | 1.00 | 0.057881 | 422 | | 422 | 8 | 431 |
| CP 279-301-3031 | 1.00 | 0.057881 | 422 | | 422 | 8 | 431 |
| CP 279-301-3032 | 1.00 | 0.057881 | 422 | | 422 | 8 | 431 |
| CP 279-301-3033 | 1.00 | 0.057881 | 422 | | 422 | 8 | 431 |
| Emergency Mgmt | 1.67 | 0.096661 | 705 | | 705 | 14 | 719 |
| Marine | 1.89 | 0.109395 | 798 | | 798 | 16 | 814 |
| Twp Law Enf | 40.86 | 2.365008 | 17,252 | | 17,252 | 346 | 17,598 |
| Twp Law Enf EP | 13.09 | 0.757659 | 5,527 | | 5,527 | 111 | 5,638 |
| Twp Law Enf CS | 1.00 | 0.057881 | 422 | | 422 | 8 | 431 |
| 2nd Road Patrol | 2.52 | 0.145860 | 1,064 | | 1,064 | 21 | 1,085 |
| E-911 | 60.86 | 3.522623 | 25,696 | | 25,696 | 515 | 26,211 |
| Jail | 272.11 | 15.749927 | 114,889 | | 114,889 | 2,303 | 117,192 |
| RC Inmate Crew | 1.00 | 0.057881 | 422 | | 422 | 8 | 431 |
| DPW Corr Deputies | 0.73 | 0.042253 | 308 | | 308 | 6 | 314 |
| Medical Examiner | 5.53 | 0.320081 | 2,335 | | 2,335 | 47 | 2,382 |
| Human Services | 3.00 | 0.173642 | 1,267 | | 1,267 | 25 | 1,292 |
| Parks & Rec | 57.74 | 3.342035 | 24,379 | | 24,379 | 489 | 24,867 |
| Health | 190.58 | 11.030914 | 80,466 | | 80,466 | 1,613 | 82,079 |
| H-COVID | 29.53 | 1.709219 | 12,468 | | 12,468 | 250 | 12,718 |
| H-Animal Control | 21.77 | 1.260064 | 9,192 | | 9,192 | 184 | 9,376 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 | 0.057881 | 422 | | 422 | 8 | 431 |
| ID 260-283 | 0.55 | 0.031834 | 232 | | 232 | 5 | 237 |
| ID 260-284 | 4.00 | 0.231523 | 1,689 | | 1,689 | 34 | 1,723 |
| ID 260-286 | 0.04 | 0.002315 | 17 | | 17 | 0 | 17 |
| ROD Automation | 1.54 | 0.089136 | 650 | | 650 | 13 | 663 |
| Sh Narcotics Shr | 0.98 | 0.056723 | 414 | | 414 | 8 | 422 |
| 283-694 CDBG Admin | 1.97 | 0.114025 | 832 | | 832 | 17 | 848 |
| 283-691 HOME | 0.44 | 0.025468 | 186 | | 186 | 4 | 190 |
| 283-694 CDBG HR | 0.44 | 0.025468 | 186 | | 186 | 4 | 190 |
| 283-695 6950 COC | 0.05 | 0.002894 | 21 | | 21 | 0 | 22 |
| 283-695 6951 COC | 0.04 | 0.002315 | 17 | | 17 | 0 | 17 |
| 283-696-3660 ESG | 0.09 | 0.005209 | 38 | | 38 | 1 | 39 |
| Housing Commissn | 3.89 | 0.225156 | 1,642 | | 1,642 | 33 | 1,675 |
| Community Action | 26.72 | 1.546574 | 11,282 | | 11,282 | 226 | 11,508 |
| CCF IHC ASO | 4.26 | 0.246572 | 1,799 | | 1,799 | 36 | 1,835 |
| CCF IHC CP | 54.34 | 3.145240 | 22,943 | | 22,943 | 460 | 23,403 |
| CCF JD Juve Det | 73.81 | 4.272178 | 31,164 | | 31,164 | 625 | 31,788 |
| CCF JD Fac Mgmt | 4.84 | 0.280143 | 2,044 | | 2,044 | 41 | 2,084 |
| Veteran's Millage | 8.72 | 0.504720 | 3,682 | | 3,682 | 74 | 3,755 |
| SP Comm. Correct | 2.00 | 0.115762 | 844 | | 844 | 17 | 861 |
| SP Ag Preservation | 0.50 | 0.028940 | 211 | | 211 | 4 | 215 |
| DPW Resource Rec | 2.00 | 0.115762 | 844 | | 844 | 17 | 861 |
| DPW Admin & Fin | 8.16 | 0.472307 | 3,445 | | 3,445 | 69 | 3,514 |
| DPW NK Landfill | 1.49 | 0.086242 | 629 | | 629 | 13 | 642 |
| DPW SK Landfill | 14.31 | 0.828274 | 6,042 | | 6,042 | 121 | 6,163 |
| DPW WTE | 6.33 | 0.366385 | 2,673 | | 2,673 | 54 | 2,726 |
| DPW Mat. Recycle | 12.43 | 0.719458 | 5,248 | | 5,248 | 105 | 5,353 |
| DPW NK Transfer | 7.68 | 0.444524 | 3,243 | | 3,243 | 65 | 3,308 |
| DPW Sparta LF | 0.54 | 0.031256 | 228 | | 228 | 5 | 233 |
| DPW Kentwood LF | 1.49 | 0.086242 | 629 | | 629 | 13 | 642 |
| DPW HHW | 1.74 | 0.100713 | 735 | | 735 | 15 | 749 |
| Risk Managment | 1.00 | 0.057881 | 422 | | 422 | 8 | 431 |
| Coronavirus Relief Fund | 13.74 | 0.795282 | 5,801 | | 5,801 | 116 | 5,918 |
| Schedule .4 Total for Payroll | 1,727.69 | 100.000000 | 729,457 | | 729,457 | 13,323 | 742,781 |

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, 2021
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 | 27.0 | 1.244813 | 2,724 | | 2,724 | | 2,724 |
| Administrator 101-172 | 25.0 | 1.152605 | 2,522 | | 2,522 | | 2,522 |
| Human Resources | 28.0 | 1.290917 | 2,825 | | 2,825 | | 2,825 |
| Purchasing 101-233 | 8.0 | 0.368834 | 807 | | 807 | | 807 |
| Treasurer 101-253 | 19.0 | 0.875980 | 1,917 | | 1,917 | | 1,917 |
| Facilities Mgmt 101-265-2601 | 4.0 | 0.184417 | 404 | | 404 | | 404 |
| Building & Grounds | 53.0 | 2.443522 | 5,347 | | 5,347 | | 5,347 |
| Central Services | 12.0 | 0.553250 | 1,211 | | 1,211 | | 1,211 |
| Fleet Services | 1.0 | 0.046104 | 101 | | 101 | | 101 |
| Information Technology | 99.0 | 4.564315 | 9,988 | | 9,988 | | 9,988 |
| Commissioners | 6.0 | 0.276625 | 605 | | 605 | 36 | 642 |
| Circuit Court | 224.0 | 10.327345 | 22,600 | | 22,600 | 1,351 | 23,951 |
| Circuit Court Svcs | 23.0 | 1.060396 | 2,321 | | 2,321 | 139 | 2,459 |
| District Court | 56.0 | 2.581835 | 5,650 | | 5,650 | 338 | 5,988 |
| Probate Court | 23.0 | 1.060396 | 2,321 | | 2,321 | 139 | 2,459 |
| Probation CC | 84.0 | 3.872752 | 8,475 | | 8,475 | 507 | 8,982 |
| F.O.C. | 150.0 | 6.915629 | 15,134 | | 15,134 | 905 | 16,039 |
| County Clerk | 26.0 | 1.198709 | 2,623 | | 2,623 | 157 | 2,780 |
| Clerk Circuit Ct | 27.0 | 1.244813 | 2,724 | | 2,724 | 163 | 2,887 |
| Equalization | 28.0 | 1.290917 | 2,825 | | 2,825 | 169 | 2,994 |
| Prosecutor | 72.0 | 3.319502 | 7,264 | | 7,264 | 434 | 7,699 |
| Pros Atty CRP | 26.0 | 1.198709 | 2,623 | | 2,623 | 157 | 2,780 |
| Pros Atty IV-E | 7.0 | 0.322729 | 706 | | 706 | 42 | 748 |
| Pros Atty CVR | 8.0 | 0.368834 | 807 | | 807 | 48 | 855 |
| Reg of Deeds | 13.0 | 0.599355 | 1,312 | | 1,312 | 78 | 1,390 |
| Co-op Extension | 37.0 | 1.705855 | 3,733 | | 3,733 | 223 | 3,956 |
| Drain Commissioner | 9.0 | 0.414938 | 908 | | 908 | 54 | 962 |
| Sheriff | 118.0 | 5.440295 | 11,905 | | 11,905 | 712 | 12,617 |
| SRO 279-301-3027 | 9.0 | 0.414938 | 908 | | 908 | 54 | 962 |
| CP 279-301-3030 | 1.0 | 0.046104 | 101 | | 101 | 6 | 107 |
| CP 279-301-3031 | 1.0 | 0.046104 | 101 | | 101 | 6 | 107 |
| CP 279-301-3032 | 1.0 | 0.046104 | 101 | | 101 | 6 | 107 |
| CP 279-301-3033 | 1.0 | 0.046104 | 101 | | 101 | 6 | 107 |
| Emergency Mgmt | 2.0 | 0.092208 | 202 | | 202 | 12 | 214 |
| Marine | 3.0 | 0.138313 | 303 | | 303 | 18 | 321 |
| Twp Law Enf | 29.0 | 1.337022 | 2,926 | | 2,926 | 175 | 3,101 |
| Twp Law Enf EP | 9.0 | 0.414938 | 908 | | 908 | 54 | 962 |
| Twp Law Enf CS | 1.0 | 0.046104 | 101 | | 101 | 6 | 107 |
| 2nd Road Patrol | 2.0 | 0.092208 | 202 | | 202 | 12 | 214 |
| E-911 | 26.0 | 1.198709 | 2,623 | | 2,623 | 157 | 2,780 |
| Jail | 194.0 | 8.944214 | 19,573 | | 19,573 | 1,170 | 20,743 |
| RC Inmate Crew | 1.0 | 0.046104 | 101 | | 101 | 6 | 107 |
| DPW Corr Deputies | 1.0 | 0.046104 | 101 | | 101 | 6 | 107 |
| Medical Examiner | 4.0 | 0.184417 | 404 | | 404 | 24 | 428 |
| Guardianship | 2.0 | 0.092208 | 202 | | 202 | 12 | 214 |
| Parks & Rec | 11.0 | 0.507146 | 1,110 | | 1,110 | 66 | 1,176 |
| Health | 222.0 | 10.235131 | 22,398 | | 22,398 | 1,339 | 23,737 |
| H-Animal Control | 25.0 | 1.152605 | 2,522 | | 2,522 | 151 | 2,673 |
| ROD Automation | 2.0 | 0.092208 | 202 | | 202 | 12 | 214 |
| 283-694 CDBG Admin | 1.7 | 0.078377 | 172 | | 172 | 10 | 182 |
| 283-691 HOME | 0.7 | 0.032273 | 71 | | 71 | 4 | 75 |
| 283-694 CDBG HR | 1.2 | 0.055325 | 121 | | 121 | 7 | 128 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
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 |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 283-694 CDBG LGA | 0.4 | 0.018442 | 40 | | 40 | 2 | 43 |
| 283-695 6950 COC | 0.1 | 0.004610 | 10 | | 10 | 1 | 11 |
| 283-695 6951 COC | 0.1 | 0.004610 | 10 | | 10 | 1 | 11 |
| 283-696-3660 ESG | 0.1 | 0.004610 | 10 | | 10 | 1 | 11 |
| Housing Commissn | 4.7 | 0.216690 | 474 | | 474 | 28 | 503 |
| Community Action | 28.0 | 1.290917 | 2,825 | | 2,825 | 169 | 2,994 |
| CCF IHC ASO | 4.0 | 0.184417 | 404 | | 404 | 24 | 428 |
| CCF IHC CP | 47.0 | 2.166897 | 4,742 | | 4,742 | 283 | 5,025 |
| CCF JD Juve Det | 64.0 | 2.950669 | 6,457 | | 6,457 | 386 | 6,843 |
| Veteran's Millage | 14.0 | 0.645459 | 1,412 | | 1,412 | 84 | 1,497 |
| SP Comm. Correct | 6.0 | 0.276625 | 605 | | 605 | 36 | 642 |
| DPW Resource Rec | 5.0 | 0.230521 | 504 | | 504 | 30 | 535 |
| DPW Admin & Fin | 13.0 | 0.599355 | 1,312 | | 1,312 | 78 | 1,390 |
| DPW SK Landfill | 3.0 | 0.138313 | 303 | | 303 | 18 | 321 |
| DPW Mat. Recycle | 3.0 | 0.138313 | 303 | | 303 | 18 | 321 |
| DPW Kentwood LF | 1.0 | 0.046104 | 101 | | 101 | 6 | 107 |
| Non Allocated | 212.0 | 9.774089 | 21,389 | | 21,389 | 1,279 | 22,668 |
| Schedule .4 Total for Telephone Supt | 2,169.0 | 100.000000 | 218,834 | | 218,834 | 11,418 | 230,252 |

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, 2021
Schedule .5 - Allocation Summary
For Department I.T. Fiscal/HR/Phone System**

| Receiving Department | Total | Accounting | Payroll | Telephone Supt |
|------------------------------|---------|------------|---------|----------------|
| Fiscal Services 101-191 | 12,088 | 2,178 | 7,186 | 2,724 |
| Administrator 101-172 | 9,633 | 2,437 | 4,674 | 2,522 |
| Human Resources | 11,071 | 2,310 | 5,936 | 2,825 |
| Purchasing 101-233 | 4,552 | 1,270 | 2,474 | 807 |
| Treasurer 101-253 | 12,435 | 5,452 | 5,067 | 1,917 |
| Facilities Mgmt 101-265-2601 | 3,953 | 2,296 | 1,254 | 404 |
| Building & Grounds | 41,446 | 17,585 | 18,514 | 5,347 |
| Central Services | 6,771 | 2,710 | 2,850 | 1,211 |
| Fleet Services | 5,642 | 4,017 | 1,524 | 101 |
| Information Technology | 36,849 | 11,590 | 15,272 | 9,988 |
| Commissioners | 12,094 | 1,809 | 9,643 | 642 |
| Circuit Court | 120,350 | 59,219 | 37,180 | 23,951 |
| Circuit Court Svcs | 13,837 | 2,161 | 9,217 | 2,459 |
| District Court | 23,344 | 3,695 | 13,661 | 5,988 |
| Law Library | 101 | 101 | 0 | 0 |
| Probate Court | 15,846 | 7,155 | 6,232 | 2,459 |
| Cir Ct Referee | 7,392 | 1,569 | 5,823 | 0 |
| Probation CC | 9,331 | 349 | 0 | 8,982 |
| F.O.C. | 64,251 | 6,596 | 41,616 | 16,039 |
| Elections | 2,291 | 1,223 | 1,068 | 0 |
| COMIT | 19 | 19 | 0 | 0 |
| County Clerk | 10,305 | 3,705 | 3,820 | 2,780 |
| Concealed Pistol | 1,856 | 1,430 | 426 | 0 |
| Clerk Circuit Ct | 15,741 | 2,759 | 10,095 | 2,887 |
| Equalization | 11,849 | 2,438 | 6,417 | 2,994 |
| Prosecutor | 35,220 | 10,285 | 17,236 | 7,699 |
| Pros Atty CRP | 14,217 | 3,396 | 8,041 | 2,780 |
| Pros Atty IV-E | 5,320 | 1,398 | 3,174 | 748 |
| Pros Atty CVR | 6,771 | 1,816 | 4,100 | 855 |
| Pros Atty YSOTP | 3 | 3 | 0 | 0 |
| Reg of Deeds | 7,293 | 3,258 | 2,644 | 1,390 |
| Co-op Extension | 5,496 | 1,110 | 431 | 3,956 |
| KCH Boiler Plant | 1,828 | 1,806 | 22 | 0 |
| Drain Commissioner | 5,182 | 2,062 | 2,158 | 962 |
| Sheriff | 103,390 | 18,699 | 72,074 | 12,617 |
| SRO 279-301-3027 | 8,973 | 2,390 | 5,620 | 962 |
| CP 279-301-3030 | 1,356 | 818 | 431 | 107 |
| CP 279-301-3031 | 1,412 | 874 | 431 | 107 |
| CP 279-301-3032 | 1,431 | 893 | 431 | 107 |
| CP 279-301-3033 | 1,381 | 844 | 431 | 107 |
| Traffic & Safety | 77 | 77 | 0 | 0 |
| Emergency Mgmt | 2,715 | 1,782 | 719 | 214 |
| Marine | 2,248 | 1,113 | 814 | 321 |
| Twp Law Enf | 23,402 | 2,704 | 17,598 | 3,101 |
| Twp Law Enf EP | 8,310 | 1,710 | 5,638 | 962 |
| Twp Law Enf CS | 1,482 | 945 | 431 | 107 |
| 2nd Road Patrol | 2,729 | 1,430 | 1,085 | 214 |
| E-911 | 32,441 | 3,450 | 26,211 | 2,780 |
| Dispatch 261-325 | 2,189 | 2,189 | 0 | 0 |
| Jail | 155,494 | 17,559 | 117,192 | 20,743 |
| MDOT Road Crew | 22 | 22 | 0 | 0 |
| RC Inmate Crew | 1,223 | 685 | 431 | 107 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .5 - Allocation Summary
For Department I.T. Fiscal/HR/Phone System

| Receiving Department | Total | Accounting | Payroll | Telephone Supt |
|----------------------|---------|------------|---------|----------------|
| DPW Corr Deputies | 950 | 528 | 314 | 107 |
| Health Prev Prog | 237 | 237 | 0 | 0 |
| Medical Examiner | 4,546 | 1,737 | 2,382 | 428 |
| Mental Health | 51 | 51 | 0 | 0 |
| Human Services | 2,394 | 1,102 | 1,292 | 0 |
| Guardianship | 6,809 | 6,595 | 0 | 214 |
| Zoo | 24 | 24 | 0 | 0 |
| Fire Prevention | 661 | 661 | 0 | 0 |
| Parks & Rec | 66,772 | 40,728 | 24,867 | 1,176 |
| Health | 218,821 | 113,006 | 82,079 | 23,737 |
| H-COVID | 25,195 | 12,477 | 12,718 | 0 |
| H-Animal Control | 18,103 | 6,054 | 9,376 | 2,673 |
| Lodging Tax | 3,438 | 3,007 | 431 | 0 |
| Early Childhood Mil | 1,476 | 1,476 | 0 | 0 |
| Corr/Det Fac. | 1,018 | 1,018 | 0 | 0 |
| Senior Millage | 1,526 | 1,526 | 0 | 0 |
| ID 260-283 | 9,531 | 9,294 | 237 | 0 |
| ID 260-284 | 3,380 | 1,657 | 1,723 | 0 |
| ID 260-286 | 1,024 | 1,007 | 17 | 0 |
| ROD Automation | 3,314 | 2,437 | 663 | 214 |
| Zoo/Museum Millage | 2,094 | 2,094 | 0 | 0 |
| Sh Narcotics Shr | 1,836 | 1,414 | 422 | 0 |
| Sh Narcotics Fed | 234 | 234 | 0 | 0 |
| 283-694 CDBG Admin | 3,565 | 2,534 | 848 | 182 |
| 283-691 HOME | 1,814 | 1,550 | 190 | 75 |
| 283-694 CDBG HR | 1,744 | 1,427 | 190 | 128 |
| 283-694 CDBG LGA | 1,258 | 1,215 | 0 | 43 |
| 283-695 6950 COC | 882 | 850 | 22 | 11 |
| 283-695 6951 COC | 875 | 847 | 17 | 11 |
| 283-696-3660 ESG | 1,121 | 1,071 | 39 | 11 |
| 283-697-69XX | 50 | 50 | 0 | 0 |
| Housing Commissn | 40,243 | 38,065 | 1,675 | 503 |
| Community Action | 54,243 | 39,742 | 11,508 | 2,994 |
| CC Juve AD | 70 | 70 | 0 | 0 |
| CC Milk Meal | 863 | 863 | 0 | 0 |
| CCF State Inst. | 43 | 43 | 0 | 0 |
| CCF IHC ASO | 3,273 | 1,010 | 1,835 | 428 |
| CCF IHC CP | 35,688 | 7,259 | 23,403 | 5,025 |
| CCF IHC YDIP | 125 | 125 | 0 | 0 |
| CCF IHC CASA | 128 | 128 | 0 | 0 |
| CCF IC ICP | 1,633 | 1,633 | 0 | 0 |
| CCF IC ICPO | 227 | 227 | 0 | 0 |
| CCF FFC FFCP | 295 | 295 | 0 | 0 |
| CCF FFC FFCPO | 631 | 631 | 0 | 0 |
| CCF FFC FFCPPRC | 543 | 543 | 0 | 0 |
| CCF JD Juve Det | 43,617 | 4,986 | 31,788 | 6,843 |
| CCF JD Fac Mgmt | 5,199 | 3,114 | 2,084 | 0 |
| CCF DHHS | 877 | 877 | 0 | 0 |
| Veteran's Millage | 9,939 | 4,686 | 3,755 | 1,497 |
| SP Comm. Correct | 3,459 | 1,957 | 861 | 642 |
| SP Remonum. | 139 | 139 | 0 | 0 |
| SP Ag Preservation | 667 | 452 | 215 | 0 |

Kent County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2021
Schedule .5 - Allocation Summary
For Department I.T. Fiscal/HR/Phone System

| Receiving Department | Total | Accounting | Payroll | Telephone Supt |
|-------------------------|------------------|----------------|----------------|----------------|
| KCBA Debt Service | 179 | 179 | 0 | 0 |
| KC Constr. Fund | 29 | 29 | 0 | 0 |
| DPW Resource Rec | 3,027 | 1,631 | 861 | 535 |
| DPW Act 451 | 64 | 64 | 0 | 0 |
| DPW Admin & Fin | 7,767 | 2,863 | 3,514 | 1,390 |
| DPW NK Landfill | 2,802 | 2,160 | 642 | 0 |
| DPW LTE | 182 | 182 | 0 | 0 |
| DPW SK Landfill | 15,474 | 8,990 | 6,163 | 321 |
| DPW WTE | 8,932 | 6,206 | 2,726 | 0 |
| DPW Mat. Recycle | 13,659 | 7,985 | 5,353 | 321 |
| DPW NK Transfer | 11,036 | 7,728 | 3,308 | 0 |
| DPW Sparta LF | 1,358 | 1,126 | 233 | 0 |
| DPW Kentwood LF | 3,078 | 2,330 | 642 | 107 |
| DPW Ordinance | 460 | 460 | 0 | 0 |
| DPW HHW | 3,165 | 2,416 | 749 | 0 |
| Deliquent Tax | 8,181 | 8,181 | 0 | 0 |
| Motor Pool | 613 | 613 | 0 | 0 |
| Office Equipment | 879 | 879 | 0 | 0 |
| Risk Managment | 4,421 | 3,990 | 431 | 0 |
| Drain Revolving | 13,516 | 13,516 | 0 | 0 |
| Lake Level Revol | 720 | 720 | 0 | 0 |
| Drain Debt Serv | 175 | 175 | 0 | 0 |
| Coronavirus Relief Fund | 17,679 | 11,761 | 5,918 | 0 |
| CERA Payments | 102,621 | 102,621 | 0 | 0 |
| Non Allocated | 24,498 | 1,830 | 0 | 22,668 |
| Direct Bill | 0 | 0 | 0 | 0 |
| Total | 1,715,813 | 742,779 | 742,781 | 230,252 |

Section D: Supplemental Data

Kent County, Michigan
Internal Service Fund Summary
Based On The Year Ended December 31, 2021

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 2021 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, 2021

| | Total | Health | Dental |
|--|-----------------------|----------------------|---------------------|
| 2 CFR Part 200 Fund Balance January 1, 2021 | \$ 13,364,853 | \$ 9,614,562 | \$ 341,124 |
| FY 2021 Fund Increase (Decrease) | | | |
| 2 CFR Part 200 Revenues: | | | |
| Operating Revenues | \$ 28,481,546 | \$ 22,622,204 | \$ 1,815,522 |
| Non Operating Revenue / (Expenses) | 442,713 | 26,708 | 1,084 |
| Revenues per ACFR | \$ 28,924,259 | \$ 22,648,912 | \$ 1,816,606 |
| <i>Revenue Adjustments:</i> | - | - | - |
| 2 CFR Part 200 Revenues | <u>\$ 28,924,259</u> | <u>\$ 22,648,912</u> | <u>\$ 1,816,606</u> |
| 2 CFR Part 200 Expenditures: | | | |
| Operating Expenses | \$ 29,625,580 | \$ 22,791,611 | \$ 1,662,210 |
| Depreciation | 225,712 | - | - |
| Expenditures per ACFR | \$ 29,851,292 | \$ 22,791,611 | \$ 1,662,210 |
| <i>Expenditure Adjustments:</i> | - | - | - |
| Indirect Costs | 9,661 | - | - |
| 2 CFR Part 200 Allowable Expenditures | <u>\$ 29,860,953</u> | <u>\$ 22,791,611</u> | <u>\$ 1,662,210</u> |
| 2 CFR Part 200 Current Year Increase (Decrease) | <u>\$ (936,694)</u> | <u>\$ (142,699)</u> | <u>\$ 154,396</u> |
| 2 CFR Part 200 Fund Balance December 31, 2021 | <u>\$ 12,428,159</u> | <u>\$ 9,471,863</u> | <u>\$ 495,520</u> |
| Excessive Balance * | | | |
| 2 CFR Part 200 Fund Balance | \$ 12,428,159 | \$ 9,471,863 | \$ 495,520 |
| Less: | | | |
| Catastrophic Loss | \$ (8,808,000) | \$ (5,180,000) | \$ (154,000) |
| Allowable Reserves - 60 Days | (4,939,207) | (3,798,602) | (277,035) |
| Adjusted Fund Balance | <u>\$ (1,319,048)</u> | <u>\$ 493,261</u> | <u>\$ 64,485</u> |
| Fund Transfers: | | | |
| Capital Contributions | \$ - | \$ - | \$ - |
| Transfers In | 200,000 | - | - |
| Transfers Out | - | - | - |
| Net Transfers | <u>\$ 200,000</u> | <u>\$ -</u> | <u>\$ -</u> |

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

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

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

Kent County, Michigan
Internal Service Funds 2 CFR Part 200 Reconciliation
Based On The Fiscal Year Ended December 31, 2021

| | Unemployment | Property & Liability | Workers' Compensation |
|--|---------------------|---------------------------------|------------------------------|
| 2 CFR Part 200 Fund Balance January 1, 2021 | \$ 180,155 | \$ 1,728,312 | \$ 924,896 |
| FY 2021 Fund Increase (Decrease) | | | |
| 2 CFR Part 200 Revenues: | | | |
| Operating Revenues | \$ 11,730 | \$ 2,352,326 | \$ 543,093 |
| Non Operating Revenue / (Expenses) | 399 | 425,896 | 2,290 |
| Revenues per ACFR | \$ 12,129 | \$ 2,778,222 | \$ 545,383 |
| <i>Revenue Adjustments:</i> | - | - | - |
| 2 CFR Part 200 Revenues | <u>\$ 12,129</u> | <u>\$ 2,778,222</u> | <u>\$ 545,383</u> |
| 2 CFR Part 200 Expenditures: | | | |
| Operating Expenses | \$ 5,363 | \$ 3,848,244 | \$ 490,534 |
| Depreciation | - | - | - |
| Expenditures per ACFR | \$ 5,363 | \$ 3,848,244 | \$ 490,534 |
| <i>Expenditure Adjustments:</i> | - | - | - |
| Indirect Costs | - | - | - |
| 2 CFR Part 200 Allowable Expenditures | <u>\$ 5,363</u> | <u>\$ 3,848,244</u> | <u>\$ 490,534</u> |
| 2 CFR Part 200 Current Year Increase (Decrease) | <u>\$ 6,766</u> | <u>\$ (1,070,022)</u> | <u>\$ 54,849</u> |
| 2 CFR Part 200 Fund Balance December 31, 2021 | <u>\$ 186,921</u> | <u>\$ 658,290</u> | <u>\$ 979,745</u> |
| Excessive Balance * | | | |
| 2 CFR Part 200 Fund Balance | \$ 186,921 | \$ 658,290 | \$ 979,745 |
| Less: | | | |
| Catastrophic Loss | \$ (16,000) | \$ (2,479,000) | \$ (788,000) |
| Allowable Reserves - 60 Days | (894) | (641,374) | (81,756) |
| Adjusted Fund Balance | <u>\$ 170,027</u> | <u>\$ (2,462,084)</u> | <u>\$ 109,989</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, 2021

| | Sick & Accident | Motor Pool | Equipment Pool |
|--|--------------------------------|-------------------|---------------------------|
| 2 CFR Part 200 Fund Balance January 1, 2021 | \$ 491,289 | \$ 87,653 | \$ (3,138) |
| FY 2021 Fund Increase (Decrease) | | | |
| 2 CFR Part 200 Revenues: | | | |
| Operating Revenues | \$ 787,852 | \$ 156,743 | \$ 192,076 |
| Non Operating Revenue / (Expenses) | <u>1,302</u> | <u>1,529</u> | <u>(16,495)</u> |
| Revenues per ACFR | \$ 789,154 | \$ 158,272 | \$ 175,581 |
| <i>Revenue Adjustments:</i> | | | |
| | <u>-</u> | <u>-</u> | <u>-</u> |
| 2 CFR Part 200 Revenues | <u>\$ 789,154</u> | <u>\$ 158,272</u> | <u>\$ 175,581</u> |
| 2 CFR Part 200 Expenditures: | | | |
| Operating Expenses | \$ 763,245 | \$ - | \$ 64,373 |
| Depreciation | <u>-</u> | <u>99,857</u> | <u>125,855</u> |
| Expenditures per ACFR | \$ 763,245 | \$ 99,857 | \$ 190,228 |
| <i>Expenditure Adjustments:</i> | | | |
| Indirect Costs | <u>-</u> | <u>-</u> | <u>9,661</u> |
| 2 CFR Part 200 Allowable Expenditures | <u>\$ 763,245</u> | <u>\$ 99,857</u> | <u>\$ 199,889</u> |
| 2 CFR Part 200 Current Year Increase (Decrease) | <u>\$ 25,909</u> | <u>\$ 58,415</u> | <u>\$ (24,308)</u> |
| 2 CFR Part 200 Fund Balance December 31, 2021 | <u>\$ 517,198</u> | <u>\$ 146,068</u> | <u>\$ (27,446)</u> |
| Excessive Balance * | | | |
| 2 CFR Part 200 Fund Balance | \$ 517,198 | \$ 146,068 | \$ (27,446) |
| Less: | | | |
| Catastrophic Loss | \$ (191,000) | | |
| Allowable Reserves - 60 Days | <u>(127,208)</u> | <u>-</u> | <u>(12,339)</u> |
| Adjusted Fund Balance | <u>\$ 198,991</u> | <u>\$ 146,068</u> | <u>\$ (39,785)</u> |
| Fund Transfers: | | | |
| Capital Contributions | \$ - | \$ - | \$ - |
| Transfers In | - | 200,000 | - |
| Transfers Out | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Transfers | <u>\$ -</u> | <u>\$ 200,000</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, 2021

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 - 2021

| 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 | 2,094 | 316 | 1,778 | - | 1,413 | 25 | 23 | 1 | 121 | - | 3 | - | 102 | 90 |
| CARES Act Spec Asst | 6902 | 19,654 | 2,964 | 16,690 | - | 5,086 | - | - | 6,961 | 1,966 | - | - | - | - | 2,677 |
| CARES Act Supp Support | 6903 | 25,077 | 3,781 | 21,296 | - | 2,724 | 2,604 | 2,388 | 88 | 318 | - | 334 | - | 10,819 | 2,021 |
| Walk for Warmth | 6918 | 358 | 54 | 304 | - | 233 | - | - | 16 | 12 | - | - | - | - | 43 |
| Hispanic Sr Activities | 6919 | 171 | 26 | 145 | - | 121 | - | - | - | - | - | - | - | - | 24 |
| CAPRRR RA | 6929 | 164 | 25 | 139 | - | 117 | - | - | - | - | - | - | - | - | 22 |
| KCS | 6930 | 6,444 | 972 | 5,472 | - | 3,226 | 199 | 183 | - | - | - | 26 | - | 828 | 1,010 |
| KCS | 6931 | 8,549 | 1,289 | 7,260 | - | 2,621 | 499 | 458 | 32 | 138 | - | 64 | 71 | 2,074 | 1,303 |
| CGRS | 6932 | 4,955 | 747 | 4,208 | - | 2,426 | 167 | 154 | - | 150 | - | 21 | - | 696 | 594 |
| CGRS | 6933 | 17,698 | 2,669 | 15,029 | - | 3,374 | 1,537 | 1,410 | 26 | 171 | - | 197 | - | 6,386 | 1,928 |
| CSBG | 6935 | 29,144 | 4,395 | 24,749 | 6,626 | 3,516 | 1,101 | 1,010 | 75 | 603 | 5,329 | 141 | - | 4,577 | 1,771 |
| CSBG | 6936 | 2,439 | 368 | 2,071 | - | 613 | - | - | 788 | 332 | - | - | - | - | 338 |
| CSBG | 6937 | 285,600 | 43,064 | 242,536 | 55,861 | 23,614 | 14,153 | 12,986 | 754 | 1,183 | 44,927 | 1,814 | 11,859 | 58,817 | 16,568 |
| CSBG | 6938 | 489 | 74 | 415 | - | 137 | - | - | 163 | 77 | - | - | - | - | 38 |
| CDBG Admin | 6940 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| MEAP Admin Reimburse | 6953 | 578 | 87 | 491 | - | 105 | - | - | - | 301 | - | - | - | - | 85 |
| MEAP | 6954 | 2,007 | 303 | 1,704 | - | 468 | 116 | 107 | - | 210 | - | 15 | - | 484 | 304 |
| MEAP | 6955 | 4,551 | 686 | 3,865 | - | 1,696 | - | - | 448 | 834 | - | - | - | - | 887 |
| MEAPLP | 6956 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| MEAPLP | 6957 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| GRICB | 6958 | 2,093 | 316 | 1,777 | - | 1,062 | 31 | 28 | - | 30 | - | 4 | - | 129 | 493 |
| CRICB | 6959 | 8,153 | 1,229 | 6,924 | - | 3,223 | - | - | 1,069 | 1,007 | - | - | - | - | 1,625 |
| DOEWX | 6961 | 11,255 | 1,697 | 9,558 | 2,789 | 1,464 | 283 | 259 | - | 481 | 2,243 | 36 | - | 1,174 | 829 |
| DOEWX | 6962 | 45,947 | 6,928 | 39,019 | 8,379 | 3,995 | 2,650 | 2,431 | 103 | 758 | 6,739 | 340 | - | 11,014 | 2,610 |
| DOEWX | 6963 | 3,413 | 515 | 2,898 | - | 666 | - | - | 1,222 | 651 | - | - | - | - | 359 |
| DOEWX | 6964 | 2,009 | 303 | 1,706 | - | 473 | - | - | 321 | 616 | - | - | - | - | 296 |
| DOEWX | 6965 | 5,105 | 770 | 4,335 | - | 1,115 | 332 | 304 | 20 | 481 | - | 43 | - | 1,378 | 662 |
| DOEWX | 6966 | 91 | 14 | 77 | - | 7 | - | - | - | 60 | - | - | - | - | 10 |
| LHCDD | 6969 | 1,095 | 165 | 930 | - | 384 | 27 | 25 | - | 150 | - | 4 | - | 114 | 226 |
| LIHEAP | 6970 | 6,660 | 1,004 | 5,656 | 572 | 1,558 | 288 | 265 | - | 331 | 460 | 37 | - | 1,199 | 946 |
| LIHEAP | 6971 | 16,895 | 2,548 | 14,347 | 1,702 | 1,783 | 1,239 | 1,137 | 40 | 398 | 1,369 | 159 | - | 5,148 | 1,372 |
| LIHEAP | 6972 | 2,414 | 364 | 2,050 | - | 461 | - | - | 854 | 460 | - | - | - | - | 275 |
| LIHEAP | 6973 | 1,514 | 228 | 1,286 | - | 391 | - | - | 216 | 440 | - | - | - | - | 239 |
| LIHEAP | 6974 | 39 | 6 | 33 | - | - | - | - | - | 30 | - | - | - | - | 3 |
| LIHEAP | 6975 | 692 | 104 | 588 | - | 132 | 49 | 45 | - | 60 | - | 6 | - | 205 | 91 |
| LIHEAP | 6976 | 51 | 8 | 43 | - | 7 | - | - | - | 30 | - | - | - | - | 6 |
| LCA | 6977 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| LCA | 6978 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| SRMM | 6980 | 12,090 | 1,823 | 10,267 | - | 2,416 | 969 | 889 | 26 | 439 | - | 124 | - | 4,029 | 1,375 |
| SROUT | 6982 | 13,768 | 2,076 | 11,692 | - | 2,503 | 1,197 | 1,098 | 4 | 141 | - | 153 | - | 4,972 | 1,624 |
| SRTRAN | 6984 | 42,675 | 6,435 | 36,240 | 4,001 | 4,393 | 2,725 | 2,500 | 66 | 389 | 3,218 | 350 | 4,263 | 11,326 | 3,009 |
| SRWTHR | 6986 | 1,347 | 203 | 1,144 | - | 455 | 69 | 63 | - | - | - | 9 | - | 285 | 263 |
| SRWTHR | 6987 | 1,600 | 241 | 1,359 | - | 520 | - | - | 387 | 242 | - | - | - | - | 210 |
| MDOTEM | 6988 | 131 | 20 | 111 | - | 73 | - | - | - | - | - | - | - | - | 38 |
| OAA | 6989 | 7,599 | 1,146 | 6,453 | - | 1,688 | 519 | 476 | 18 | 440 | - | 67 | - | 2,156 | 1,089 |
| NSIP | 6990 | 2,308 | 348 | 1,960 | - | 630 | - | - | 132 | 804 | - | - | - | - | 394 |
| CEDISC | 6991 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TEFAP | 6992 | 34,850 | 5,255 | 29,595 | 2,293 | 4,802 | 2,275 | 2,087 | 425 | 1,399 | 1,844 | 292 | 1,462 | 9,452 | 3,264 |
| LSPDTE | 6993 | 88 | 13 | 75 | - | 49 | - | - | - | - | - | - | - | - | 26 |
| CSFP | 6994 | 16,916 | 2,551 | 14,365 | 1,011 | 2,054 | 1,190 | 1,092 | 136 | 580 | 813 | 153 | 885 | 4,946 | 1,505 |
| EFSP | 6996 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CCUF | 6998 | 1,268 | 191 | 1,077 | - | 577 | - | - | 110 | 86 | - | - | - | - | 304 |
| ITP | 6999 | 8,675 | 1,308 | 7,367 | - | 1,274 | 270 | 247 | 107 | 239 | - | 35 | 3,454 | 1,121 | 620 |
| Water CARES Direct | 7000 | 39 | 6 | 33 | - | - | - | - | - | 30 | - | - | - | - | 3 |
| Water CARES Admin | 7001 | 79 | 12 | 67 | - | 1 | - | - | - | 60 | - | - | - | - | 6 |
| Quarantine CARE Admin | 7002 | 79 | 12 | 67 | - | 1 | - | - | - | 60 | - | - | - | - | 6 |
| Quarantine CARE Direct | 7003 | 409 | 62 | 347 | - | 179 | - | - | 1 | 106 | - | - | - | - | 61 |
| CRF Water & Plumbing Admin | 7004 | 467 | 70 | 397 | - | 47 | 35 | 32 | - | 91 | - | 4 | - | 144 | 44 |
| CRF Water & Plumbing Direct | 7005 | 1,020 | 154 | 866 | - | 141 | - | - | 497 | 145 | - | - | - | - | 83 |
| CRF Migrant/Seasonal Admin | 7006 | 232 | 35 | 197 | - | 30 | 8 | 7 | - | 91 | - | 1 | - | 33 | 27 |
| CRF Migrant/Seasonal Direct | 7007 | 251 | 38 | 213 | - | 115 | - | - | - | 71 | - | - | - | - | 27 |
| Resettlement Afghanistan Food / 7008 | 7008 | 2,667 | 402 | 2,265 | - | 312 | 260 | 238 | 96 | - | - | 33 | - | 1,079 | 247 |
| CRF Emerg Svcs Direct | 7009 | 552 | 83 | 469 | - | 178 | - | - | - | 187 | - | - | - | - | 104 |
| CRF Digital Divide Direct | 7010 | 624 | 94 | 530 | - | 193 | - | - | 104 | 126 | - | - | - | - | 107 |
| CRF Digital Divide Admin | 7011 | 654 | 99 | 555 | - | 69 | 54 | 49 | - | 91 | - | 7 | - | 223 | 62 |
| Totals | | \$ 667,786 | \$ 100,696 | \$ 567,090 | \$ 83,234 | \$ 90,911 | \$ 34,871 | \$ 31,991 | \$ 15,306 | 18,216 | \$ 66,942 | \$ 4,472 | \$ 21,994 | \$ 144,910 | \$ 54,243 |

All Monetary Values are US Dollars



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Kent County, Michigan
Indirect Cost Overhead Rate
Based on Year Ended December 31, 2021

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, 2021. 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.

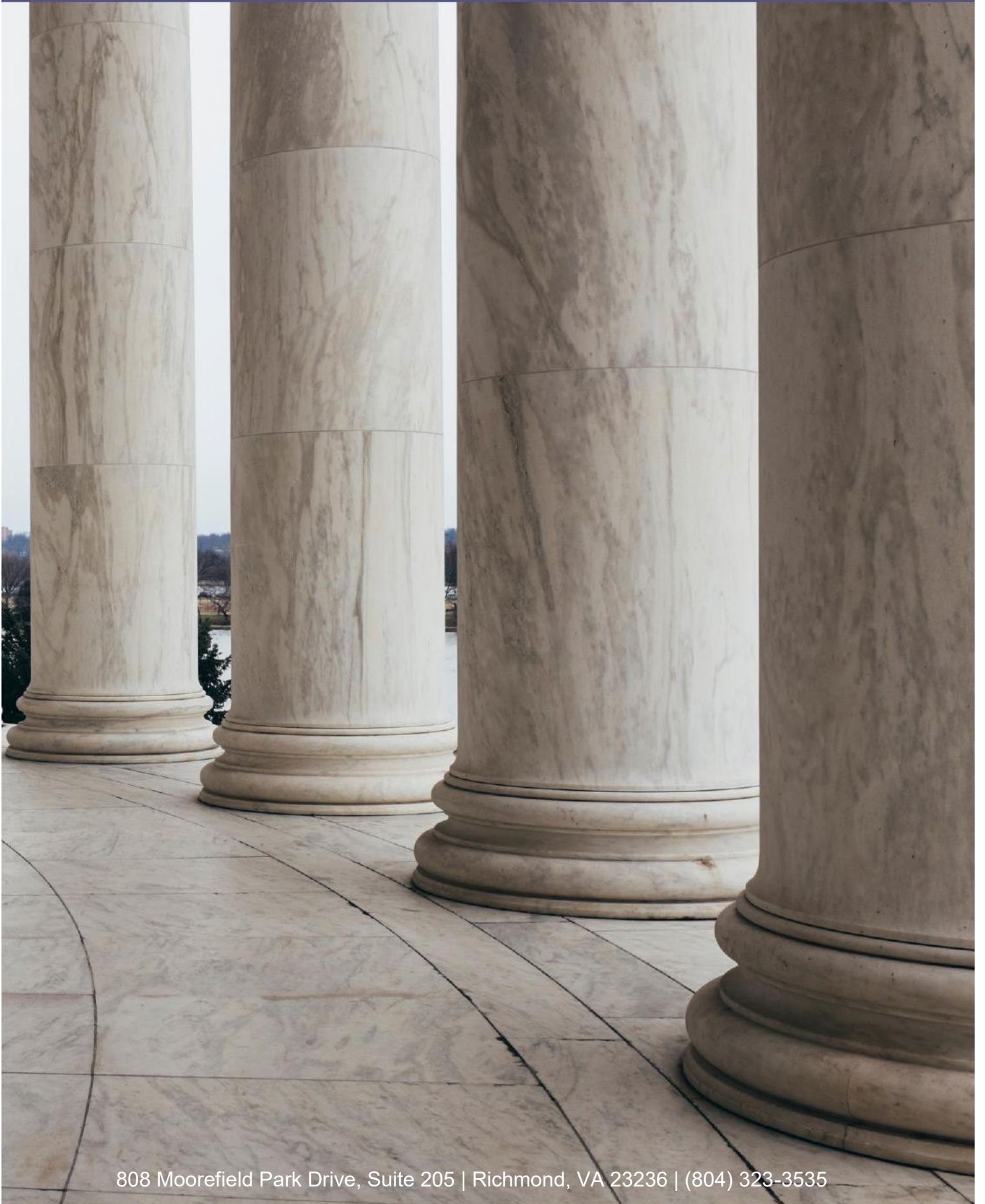
This rate was developed for the purpose of estimating indirect costs for new programs that did not exist during the 2021 fiscal year. Because the base used for computing the indirect overhead rate was FTE's, when applying the rate to a new program, the rate should be applied to the total FTE's in that 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 2021
For Use in 2023**

| Central Service Departments | Amount | Cost Plan Schedule | Column Title |
|--|---------------------|---------------------------|---------------------|
| Total Allocated Cost | \$28,521,966 | Schedule A, Page C-28 | Total Allocated |
| Cost Adjustments | | | |
| Probation Circuit Court | (232,778) | Schedule A, Page C-3 | Probation C.C. |
| KCH Boiler Plant | (26,135) | Schedule A, Page C-6 | KCH Boiler Plant |
| ACSET | (12,664) | Schedule A, Page C-12 | ACSET |
| Road Commission | (1,265) | Schedule A, Page C-12 | Road Commission |
| Fire Prevention | (23,646) | Schedule A, Page C-12 | Fire Prevention |
| HHS Building Operations Direct | (604,977) | Schedule A, Page C-18 | HHS Building Direct |
| HHS Building Operations Indirect | (99,536) | Schedule A, Page C-18 | HHS Building Indir. |
| Drain Revolving | (97,054) | Schedule A, Page C-26 | Drain Revolving |
| Lake Level Revolving | (5,976) | Schedule A, Page C-26 | Lake Level Revol |
| CERA Payments | (359,057) | Schedule A, Page C-27 | CERA Payments |
| ACSET Building Depreciation | (92,483) | Schedule A, Page C-27 | ACSET Bldg Depr. |
| HHS Building Depreciation | (875,980) | Schedule A, Page C-27 | HHS Bldg Depr. |
| Non Allocated | (3,016,087) | Schedule A, Page C-27 | Non Allocated |
| Fleet Services | <u>(555,311)</u> | Schedule A, Page C-28 | Total Allocated |
| Adjusted Indirect Costs | \$22,519,017 | | |
| Full-Time Equivalent employee (FTE) | 1,727.69 | Schedule 4.4.1, Page C-88 | Allocated Units |
| Less Central Services Department FTE's | <u>(153.36)</u> | | |
| Net FTE Base | 1,574.33 | | |
| Average Annual Cost Per FTE | \$14,304 | | |

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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