

maximus



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

FY 2023
Cost Allocation Plan (9 Months)

Based on actual expenditures for the
Fiscal Year ended September 30, 2023



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

FY 2023
Cost Allocation Plan (9 Months)

Based on actual expenditures for the
Fiscal Year ended September 30, 2023



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 September 30, 2023 to establish cost allocations or billings for the year beginning October 1, 2024, are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

Kent County, Michigan

Signature: 

Name of Official: Jeff Dood

Title: Fiscal Services Director

Date: 3/29/2024

**Kent County, Michigan
 Cost Allocation Plan (9 Months)
 Based On The Year Ended September 30, 2023
 Table of Contents**

Section A: Cost Allocation Methodology and Process	A-1
Section B: Organizational Chart	B-1
Section C: Cost Allocation Plan	C-1
Summary Data	C-2
Schedule A - Allocated Costs By Department.....	C-2
Schedule B - Fixed Costs Proposed.....	C-30
Schedule C - Summary Of Allocated Costs	C-33
Schedule E - Summary Of Allocation Basis	C-36
Building Depreciation.....	C-38
Schedule .1 - Nature and Extent of Services	C-38
Schedule .2 - Detail Costs To Be Allocated	C-40
Schedule .3 - Costs To Be Allocated By Activity.....	C-41
Schedule .4 - Detail Activity Allocations	C-45
Schedule .5 - Allocation Summary	C-60
Equipment Depreciation	C-64
Schedule .1 - Nature and Extent of Services	C-64
Schedule .2 - Detail Costs To Be Allocated	C-65
Schedule .3 - Costs To Be Allocated By Activity.....	C-66
Schedule .4 - Detail Activity Allocations	C-67
Schedule .5 - Allocation Summary	C-68
Fiscal Services 101-191	C-69
Schedule .1 - Nature and Extent of Services	C-69
Schedule .2 - Detail Costs To Be Allocated	C-70
Schedule .3 - Costs To Be Allocated By Activity.....	C-71
Schedule .4 - Detail Activity Allocations	C-73
Schedule .5 - Allocation Summary	C-85
Administrator 101-172	C-91
Schedule .1 - Nature and Extent of Services	C-91
Schedule .2 - Detail Costs To Be Allocated	C-92
Schedule .3 - Costs To Be Allocated By Activity.....	C-93
Schedule .4 - Detail Activity Allocations	C-94
Schedule .5 - Allocation Summary	C-97
Human Resources.....	C-99
Schedule .1 - Nature and Extent of Services	C-99
Schedule .2 - Detail Costs To Be Allocated	C-100
Schedule .3 - Costs To Be Allocated By Activity.....	C-101
Schedule .4 - Detail Activity Allocations	C-102
Schedule .5 - Allocation Summary	C-106
Purchasing 101-233	C-108
Schedule .1 - Nature and Extent of Services	C-108
Schedule .2 - Detail Costs To Be Allocated	C-109
Schedule .3 - Costs To Be Allocated By Activity.....	C-110
Schedule .4 - Detail Activity Allocations	C-112
Schedule .5 - Allocation Summary	C-117
Treasurer 101-253	C-119

**Kent County, Michigan
 Cost Allocation Plan (9 Months)
 Based On The Year Ended September 30, 2023
 Table of Contents**

Schedule .1 - Nature and Extent of Services	C-119
Schedule .2 - Detail Costs To Be Allocated	C-120
Schedule .3 - Costs To Be Allocated By Activity	C-121
Schedule .4 - Detail Activity Allocations	C-122
Schedule .5 - Allocation Summary	C-127
Facilities Mgmt 101-265-2601	C-130
Schedule .1 - Nature and Extent of Services	C-130
Schedule .2 - Detail Costs To Be Allocated	C-131
Schedule .3 - Costs To Be Allocated By Activity	C-132
Schedule .4 - Detail Activity Allocations	C-133
Schedule .5 - Allocation Summary	C-136
Building & Grounds.....	C-137
Schedule .1 - Nature and Extent of Services	C-137
Schedule .2 - Detail Costs To Be Allocated	C-138
Schedule .3 - Costs To Be Allocated By Activity	C-139
Schedule .4 - Detail Activity Allocations	C-147
Schedule .5 - Allocation Summary	C-161
Central Services	C-164
Schedule .1 - Nature and Extent of Services	C-164
Schedule .2 - Detail Costs To Be Allocated	C-165
Schedule .3 - Costs To Be Allocated By Activity	C-166
Schedule .4 - Detail Activity Allocations	C-168
Schedule .5 - Allocation Summary	C-175
Fleet Services.....	C-179
Schedule .1 - Nature and Extent of Services	C-179
Schedule .2 - Detail Costs To Be Allocated	C-180
Schedule .3 - Costs To Be Allocated By Activity	C-181
Schedule .4 - Detail Activity Allocations	C-182
Schedule .5 - Allocation Summary	C-183
Information Technology.....	C-184
Schedule .1 - Nature and Extent of Services	C-184
Schedule .2 - Detail Costs To Be Allocated	C-185
Schedule .3 - Costs To Be Allocated By Activity	C-186
Schedule .4 - Detail Activity Allocations	C-190
Schedule .5 - Allocation Summary	C-210
I.T. Fiscal/HR/Phone System	C-218
Schedule .1 - Nature and Extent of Services	C-218
Schedule .2 - Detail Costs To Be Allocated	C-219
Schedule .3 - Costs To Be Allocated By Activity	C-220
Schedule .4 - Detail Activity Allocations	C-221
Schedule .5 - Allocation Summary	C-228
Section D: Supplemental Data	D-1
Internal Service Fund Reconciliation.....	D-2
KCCA Indirect Costs.....	D-6
Indirect Overhead Rate	D-8

Section A: Cost Allocation Methodology and Process

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Cost Allocation Methodology and Process

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by Maximus US Services, Inc. (Maximus) for Kent County, MI. 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) 2023.

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Cost Allocation Methodology and Process

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

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.

**Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Cost Allocation Methodology and Process**

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.

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.

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Cost Allocation Methodology and Process

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.

Schedule F – Indirect Cost Rate Proposal: Schedule F computes an indirect cost rate for selected Receiving Departments. The total allocated costs are divided by the indirect costs rate base to compute the indirect cost rate for each Receiving Department. For example, the indirect cost rate base used to compute the rates could be salaries, salaries and benefits, or modified total direct costs, etc. A composite rate is also computed at the bottom of the schedule.

Schedule G – Origins of Costs: Schedule G demonstrates the original source of the costs received by each Receiving Department. For example, costs allocated from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule G as being from Purchasing.

Schedule H – Summary of Fixed Costs: Schedule H summarizes the fixed costs/roll forwards that appear with the detail reports. Receiving Departments are listed across the top of the report and the Central Service Departments are listed down the left hand side. Each cell contains the fixed amount calculated on the detail roll forward schedules. These amounts are then summarized on the *Total Fixed* line at the bottom of the report.

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*.

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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 Activity Allocation schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule __.4 includes:

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

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

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

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

Schedule __.6 – Department Roll Forward: Schedule __.6 lists all roll forward information within a given department and calculates the amounts for each Receiving Department.

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Cost Allocation Methodology and Process

Each Receiving Department will be printed on its own line for this report. For each Receiving Department, the amount allocated to it is printed under the *Allocated Costs* column (the first column), which is the actual costs as calculated by this plan for the current period.

The second column — *Base Year Estimated Costs* — is used as a base for the current period's calculation. If they are more or less than the actual costs for this period, the difference can be added to the current costs to arrive at the forecast for the next period.

The third column, *Roll Forwards*, is calculated as the difference between the first two columns.

The *Allocated Costs* column plus the *Roll Forwards* column will give us the amount to use as the *Fixed Costs* in the next period, the fourth column.

These numbers are entered here and on Schedule H of the summary reports. They are also summarized on Schedule A for each Receiving 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.

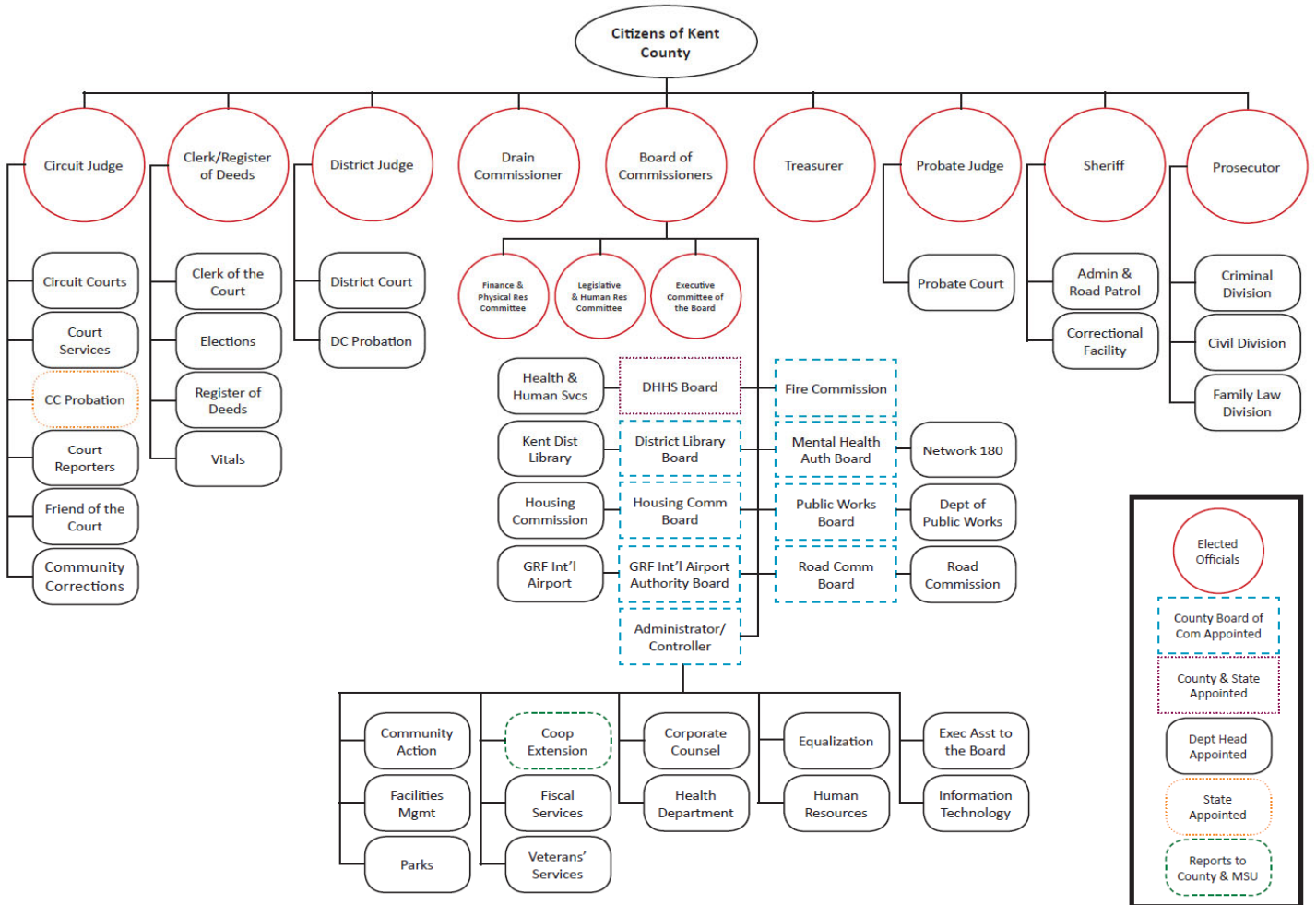
Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

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 (9 Months)
Based On The Year Ended September 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Commissioners	Circuit Court	Circuit Court Svcs	District Court	Law Library
Building Depreciation	8,494	692,656	33,441	138,555	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	6,841	145,643	10,761	19,828	256
Administrator 101-172	9,623	130,220	32,008	46,139	0
Human Resources	5,453	84,181	21,632	30,325	0
Purchasing 101-233	2,347	32,929	1,427	2,559	206
Treasurer 101-253	520	39,288	853	4,962	51
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	51,155	2,144,885	103,555	501,437	0
Central Services	6,957	63,604	6,120	15,973	0
Fleet Services	0	888	3,045	0	0
Information Technology	60,613	645,612	83,179	157,697	0
I.T. Fiscal/HR/Phone System	6,379	114,115	12,220	20,687	80
Allocated Costs for Fiscal 2023	158,383	4,094,020	308,240	938,163	594
Roll Forwards	0	0	0	0	0
Fixed Costs	158,383	4,094,020	308,240	938,163	594

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	88,136	0	25,454	36,537	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	18,384	6,189	904	39,039	0
Administrator 101-172	29,905	21,708	0	138,229	0
Human Resources	19,608	14,969	0	92,913	0
Purchasing 101-233	653	47	108	2,758	0
Treasurer 101-253	17,002	11	123	5,890	0
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	272,922	0	143,787	196,372	0
Central Services	11,901	3,778	5,300	25,668	0
Fleet Services	0	0	0	8,593	0
Information Technology	126,875	50,396	16,380	0	350,757
I.T. Fiscal/HR/Phone System	17,530	5,772	261	51,578	0
Allocated Costs for Fiscal 2023	602,915	102,870	192,318	597,578	350,757
Roll Forwards	0	0	0	83,966	17,407
Fixed Costs	602,915	102,870	192,318	681,544	368,165

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Elections	COMIT	County Clerk	Concealed Pistol	Clerk Circuit Ct
Building Depreciation	0	0	9,051	0	48,649
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	4,450	140	6,746	3,571	11,601
Administrator 101-172	3,961	0	11,394	1,440	33,405
Human Resources	2,426	0	7,345	997	22,541
Purchasing 101-233	528	0	172	417	450
Treasurer 101-253	845	56	12,191	3,013	1,301
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	0	54,508	0	150,647
Central Services	1,383	0	10,744	1,334	42,890
Fleet Services	0	0	0	0	0
Information Technology	13,722	0	54,729	2,311	114,609
I.T. Fiscal/HR/Phone System	2,113	28	7,765	1,687	12,639
Allocated Costs for Fiscal 2023	29,428	224	174,647	14,770	438,733
Roll Forwards	0	0	0	0	0
Fixed Costs	29,428	224	174,647	14,770	438,733

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Equalization	Prosecutor	Pros Atty CRP	Pros Atty CRP-DP	Pros Atty IV-E
Building Depreciation	10,730	50,877	7,180	0	2,719
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	8,702	31,654	12,459	0	5,432
Administrator 101-172	19,879	59,319	27,196	0	10,444
Human Resources	13,073	40,156	18,473	0	7,220
Purchasing 101-233	2,580	3,001	866	0	221
Treasurer 101-253	2,069	6,700	2,176	0	355
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	64,618	202,745	43,103	0	16,323
Central Services	10,085	8,345	7,962	0	156
Fleet Services	692	0	0	0	0
Information Technology	105,772	196,718	4,424	42,122	17,763
I.T. Fiscal/HR/Phone System	7,932	30,308	11,611	0	3,549
Allocated Costs for Fiscal 2023	246,131	629,823	135,451	42,122	64,180
Roll Forwards	0	0	22,264	(4,284)	3,239
Fixed Costs	246,131	629,823	157,715	37,837	67,420

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	3,342	0	6,836	10,417	664
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	6,963	0	5,692	2,762	4,398
Administrator 101-172	14,174	0	7,476	1,440	72
Human Resources	9,633	0	4,931	997	50
Purchasing 101-233	388	0	15	3,133	5,965
Treasurer 101-253	560	0	9,474	47	1,893
Facilities Mgmt 101-265-2601	0	0	0	0	7,730
Building & Grounds	20,062	0	41,166	43,048	0
Central Services	8,042	0	137,505	1,298	0
Fleet Services	0	0	0	0	0
Information Technology	37,313	0	18,490	4,420	0
I.T. Fiscal/HR/Phone System	7,113	0	5,449	4,417	1,795
Allocated Costs for Fiscal 2023	107,589	0	237,034	71,978	22,567
Roll Forwards	0	0	0	0	0
Fixed Costs	107,589	0	237,034	71,978	22,567

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	3,307	49,310	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	5,598	87,238	9,429	2,552	2,475
Administrator 101-172	5,762	258,942	23,797	1,440	1,440
Human Resources	3,446	174,868	16,473	997	997
Purchasing 101-233	296	41,082	152	4	0
Treasurer 101-253	1,019	14,378	4,135	272	319
Facilities Mgmt 101-265-2601	0	2,559	0	0	0
Building & Grounds	0	109,450	0	0	0
Central Services	4,169	28,520	0	0	0
Fleet Services	0	259,282	27,549	1,668	1,668
Information Technology	19,054	886,278	34,058	2,343	2,619
I.T. Fiscal/HR/Phone System	3,493	111,764	9,817	1,163	1,159
Allocated Costs for Fiscal 2023	46,143	2,023,672	125,408	10,439	10,678
Roll Forwards	0	0	0	0	0
Fixed Costs	46,143	2,023,672	125,408	10,439	10,678

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	CP 279-301-3032	CP 279-301-3033	CP 279-301-3034	Traffic & Safety	Emergency Mgmt
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	2,654	3,535	2,495	454	5,869
Administrator 101-172	1,440	2,895	1,296	0	2,463
Human Resources	997	2,004	897	0	1,620
Purchasing 101-233	4	9	8	0	2,481
Treasurer 101-253	272	299	215	133	406
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	0	0	0	0
Central Services	0	0	0	0	0
Fleet Services	1,668	3,352	1,501	0	0
Information Technology	2,619	5,239	2,619	0	18,532
I.T. Fiscal/HR/Phone System	1,213	1,996	1,107	80	2,436
Allocated Costs for Fiscal 2023	10,868	19,329	10,139	667	33,808
Roll Forwards	0	0	0	0	0
Fixed Costs	10,868	19,329	10,139	667	33,808

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Marine	Twp Law Enf	Twp Law Enf EP	Twp Law Enf CS	2nd Road Patrol
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	3,009	14,801	7,460	2,835	4,853
Administrator 101-172	3,241	60,457	21,204	1,440	5,762
Human Resources	1,837	41,850	14,678	997	3,988
Purchasing 101-233	203	0	7	16	1,284
Treasurer 101-253	280	1,704	827	301	318
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	0	0	0	0
Central Services	0	0	0	0	0
Fleet Services	1,292	69,990	24,547	1,668	10,123
Information Technology	6,898	104,241	33,505	2,619	7,582
I.T. Fiscal/HR/Phone System	1,826	19,905	7,819	1,280	3,048
Allocated Costs for Fiscal 2023	18,585	312,947	110,048	11,155	36,958
Roll Forwards	0	0	0	0	14,684
Fixed Costs	18,585	312,947	110,048	11,155	51,643

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	E-911	Dispatch 261-325	Jail	MDOT Road Crew	RC Inmate Crew
Building Depreciation	0	0	21,667	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	24,106	1,258	103,006	1,523	3,326
Administrator 101-172	94,367	0	415,092	0	1,440
Human Resources	65,283	0	286,258	0	997
Purchasing 101-233	673	0	105,509	0	56
Treasurer 101-253	677	16,058	13,804	266	272
Facilities Mgmt 101-265-2601	0	0	13,435	0	0
Building & Grounds	0	0	0	0	0
Central Services	0	0	18,691	0	0
Fleet Services	0	0	18,325	0	0
Information Technology	101,508	0	844,307	0	2,619
I.T. Fiscal/HR/Phone System	25,699	2,353	126,713	464	1,545
Allocated Costs for Fiscal 2023	312,311	19,669	1,966,807	2,253	10,255
Roll Forwards	0	0	0	0	0
Fixed Costs	312,311	19,669	1,966,807	2,253	10,255

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	DPW Corr Deputies	Animal Control	Health Prev Prog	Medical Examiner	Mental Health
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	0	6,288	572	4,873	83
Administrator 101-172	0	15,586	0	2,204	0
Human Resources	0	10,608	0	1,345	0
Purchasing 101-233	0	308	0	10,990	0
Treasurer 101-253	0	65	126	1,289	11
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	0	0	0	0
Central Services	0	0	0	1,053	0
Fleet Services	0	14,343	0	0	0
Information Technology	0	9,372	0	1,622	277
I.T. Fiscal/HR/Phone System	0	5,956	213	8,633	18
Allocated Costs for Fiscal 2023	0	62,526	911	32,009	389
Roll Forwards	0	0	0	0	0
Fixed Costs	0	62,526	911	32,009	389

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Human Services	Guardianship	ACSET	Zoo	Road Comm
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	3,150	12,884	0	270	0
Administrator 101-172	4,321	0	0	0	0
Human Resources	0	0	0	0	0
Purchasing 101-233	0	4,757	0	255	0
Treasurer 101-253	495	3,692	0	7	0
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	0	10,829	0	0
Central Services	0	150	0	6	0
Fleet Services	0	0	0	0	0
Information Technology	0	0	0	0	0
I.T. Fiscal/HR/Phone System	2,024	6,063	0	18	0
Allocated Costs for Fiscal 2023	9,990	27,547	10,829	557	0
Roll Forwards	0	0	0	0	0
Fixed Costs	9,990	27,547	10,829	557	0

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Fire Prevention	Parks & Rec	Health	H-COVID	H-Clinic South
Building Depreciation	0	0	143,645	0	16,827
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	1,650	127,069	278,274	21,820	0
Administrator 101-172	0	137,702	325,767	6,122	0
Human Resources	0	59,058	216,248	3,979	0
Purchasing 101-233	24,788	33,984	67,315	12,473	0
Treasurer 101-253	770	19,915	46,088	3,992	0
Facilities Mgmt 101-265-2601	0	3,675	41,043	0	5,626
Building & Grounds	0	0	75,371	0	0
Central Services	0	8,038	87,983	0	0
Fleet Services	0	54,284	6,423	359	0
Information Technology	0	85,715	131,770	12,960	0
I.T. Fiscal/HR/Phone System	546	65,024	206,021	9,391	0
Allocated Costs for Fiscal 2023	27,754	594,463	1,625,947	71,097	22,453
Roll Forwards	10,019	148,275	474,892	0	814
Fixed Costs	37,773	742,738	2,100,840	71,097	23,267

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	H-Clinic TB	Animal Shelter	MCDC	Lodging Tax	Early Childhood Mil
Building Depreciation	4,258	1,037	8,485	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	0	15,536	0	3,555	2,054
Administrator 101-172	0	23,005	0	1,440	0
Human Resources	0	14,948	0	997	0
Purchasing 101-233	0	3,430	0	5	71,563
Treasurer 101-253	0	6,215	0	16,180	6,655
Facilities Mgmt 101-265-2601	987	12,074	2,837	0	0
Building & Grounds	0	0	0	0	0
Central Services	0	1,858	0	0	0
Fleet Services	0	30	0	0	0
Information Technology	0	14,402	0	2,311	0
I.T. Fiscal/HR/Phone System	0	11,652	0	3,298	1,391
Allocated Costs for Fiscal 2023	5,245	104,186	11,323	27,785	81,663
Roll Forwards	(501)	(21,710)	0	2,257	0
Fixed Costs	4,743	82,475	11,323	30,043	81,663

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Corr/Det Fac.	Senior Millage	Indigent Defense	ROD Automation	Zoo/Museum Millage
Building Depreciation	0	0	1,279	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	847	2,027	23,009	5,881	1,852
Administrator 101-172	0	0	9,867	1,642	0
Human Resources	0	0	6,295	1,019	0
Purchasing 101-233	0	0	65,348	1,100	0
Treasurer 101-253	6,522	6,704	4,207	3,307	13,107
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	0	6,697	0	0
Central Services	0	0	95	37,161	0
Fleet Services	0	0	0	0	0
Information Technology	0	0	4,069	38,109	0
I.T. Fiscal/HR/Phone System	994	1,432	11,791	2,896	2,042
Allocated Costs for Fiscal 2023	8,363	10,163	132,658	91,116	17,001
Roll Forwards	460	0	0	(33,062)	0
Fixed Costs	8,823	10,163	132,658	58,055	17,001

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	970	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	4,215	354	7,648	0	862
Administrator 101-172	1,440	0	2,694	0	0
Human Resources	997	0	1,675	0	0
Purchasing 101-233	443	0	324	0	3,696
Treasurer 101-253	384	61	1,550	0	658
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	0	1,343	0	0
Central Services	153	0	1,460	0	0
Fleet Services	8,583	0	4,140	0	0
Information Technology	2,619	0	11,832	0	0
I.T. Fiscal/HR/Phone System	1,551	128	3,211	0	377
Allocated Costs for Fiscal 2023	20,386	544	36,847	0	5,593
Roll Forwards	0	0	0	0	0
Fixed Costs	20,386	544	36,847	0	5,593

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	283-694 CDBG LGA	283-694-CDBG CF	283-695 6950 COC	283-695 6951 COC	283-695-7100 CF
Building Depreciation	0	1,969	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	398	8,430	0	0	0
Administrator 101-172	0	4,307	0	0	0
Human Resources	0	2,728	0	0	4
Purchasing 101-233	0	620	0	0	0
Treasurer 101-253	418	1,701	0	0	0
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	2,726	0	0	0
Central Services	0	92	0	0	0
Fleet Services	0	163	0	0	0
Information Technology	0	8,089	0	0	0
I.T. Fiscal/HR/Phone System	197	4,115	0	0	0
Allocated Costs for Fiscal 2023	1,013	34,940	0	0	4
Roll Forwards	0	0	0	0	0
Fixed Costs	1,013	34,940	0	0	4

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	283-696-XXXX ESG	283-697-XXXX HOME	Housing Commissn	Community Action	HHS Bldg Direct
Building Depreciation	104	0	6,971	48,079	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	5,325	4,226	75,084	83,756	0
Administrator 101-172	187	374	6,252	39,815	0
Human Resources	106	212	4,291	26,080	0
Purchasing 101-233	79	384	188	3,078	0
Treasurer 101-253	1,124	673	19,520	13,668	0
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	143	0	9,652	66,564	521,680
Central Services	0	13	4,418	4,915	0
Fleet Services	0	70	0	16,546	0
Information Technology	7	112	22,225	111,182	0
I.T. Fiscal/HR/Phone System	1,565	1,204	36,334	50,947	0
Allocated Costs for Fiscal 2023	8,640	7,268	184,936	464,630	521,680
Roll Forwards	0	0	0	39,312	0
Fixed Costs	8,640	7,268	184,936	503,942	521,680

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	HHS Bldg Indir.	CC Juve AD	CC Milk Meal	CCF State Inst.	CCF IHC ASO
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	0	453	1,510	214	4,350
Administrator 101-172	0	0	0	0	7,217
Human Resources	0	0	0	0	4,905
Purchasing 101-233	0	0	1,901	0	131
Treasurer 101-253	0	92	564	0	130
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	89,589	0	0	0	0
Central Services	0	0	0	0	1,519
Fleet Services	0	0	0	0	0
Information Technology	0	0	0	0	31,527
I.T. Fiscal/HR/Phone System	0	135	695	36	2,767
Allocated Costs for Fiscal 2023	89,589	679	4,670	250	52,546
Roll Forwards	0	0	0	0	15,638
Fixed Costs	89,589	679	4,670	250	68,184

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	CCF IHC CP	CCF IHC YDIP	CCF IHC CASA	CCF IC ICP	CCF IC ICPO
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	34,904	391	463	2,532	843
Administrator 101-172	83,822	0	0	0	0
Human Resources	56,910	0	0	0	0
Purchasing 101-233	5,931	753	2,658	0	0
Treasurer 101-253	5,070	32	70	904	159
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	0	0	0	0
Central Services	1,981	0	0	0	0
Fleet Services	336	0	0	0	0
Information Technology	244,452	0	1,106	0	0
I.T. Fiscal/HR/Phone System	31,166	100	116	1,102	323
Allocated Costs for Fiscal 2023	464,572	1,276	4,414	4,537	1,326
Roll Forwards	143,120	0	0	0	0
Fixed Costs	607,693	1,276	4,414	4,537	1,326

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	CCF FFC FFCP	CCF FFC FFCPO	CCF FFC FFCPPRC	CCF JD Juve Det	CCF JD Fac Mgmt
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	595	2,335	1,936	29,548	8,142
Administrator 101-172	0	0	0	110,457	7,202
Human Resources	0	0	0	73,529	4,805
Purchasing 101-233	0	0	0	11,602	4,579
Treasurer 101-253	87	622	507	1,335	1,023
Facilities Mgmt 101-265-2601	0	0	0	0	48,440
Building & Grounds	0	0	0	0	8,246
Central Services	0	0	0	3,720	193
Fleet Services	0	0	0	343	1,378
Information Technology	0	0	0	299,393	11,614
I.T. Fiscal/HR/Phone System	201	1,060	863	33,225	4,355
Allocated Costs for Fiscal 2023	882	4,018	3,306	563,151	99,976
Roll Forwards	0	0	0	113,007	12,721
Fixed Costs	882	4,018	3,306	676,157	112,696

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	CCF DHHS	Veteran's Millage	SP Comm. Correct	SP Remonum.	SP Ag Preservation
Building Depreciation	0	4,033	2,231	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	2,120	13,756	5,003	374	1,507
Administrator 101-172	0	12,071	2,881	0	720
Human Resources	0	7,889	1,994	0	408
Purchasing 101-233	0	5,507	6,608	353	141
Treasurer 101-253	279	8,632	623	122	82
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	28,075	6,910	0	0
Central Services	0	2,432	3,855	0	0
Fleet Services	0	0	0	0	0
Information Technology	0	29,124	8,218	0	2,034
I.T. Fiscal/HR/Phone System	608	9,579	2,136	122	602
Allocated Costs for Fiscal 2023	3,007	121,098	40,458	972	5,494
Roll Forwards	(277)	0	3,171	(401)	0
Fixed Costs	2,730	121,098	43,630	570	5,494

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	KCBA Debt Service	KC Constr. Fund	DPW Resource Rec	DPW Act 451	DPW Admin & Fin
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	1,796	0	5,483	282	9,418
Administrator 101-172	0	0	2,622	0	13,483
Human Resources	0	0	1,815	0	7,821
Purchasing 101-233	0	0	157	0	3,994
Treasurer 101-253	331	0	188	0	1,055
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	0	0	0	0
Central Services	0	0	1,407	0	5,326
Fleet Services	0	0	0	0	0
Information Technology	0	0	553	0	70,312
I.T. Fiscal/HR/Phone System	245	0	1,684	0	3,797
Allocated Costs for Fiscal 2023	2,372	0	13,909	282	115,206
Roll Forwards	0	0	(3,723)	(26)	17,387
Fixed Costs	2,372	0	10,186	255	132,593

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	DPW NK Landfill	DPW LTE	DPW SK Landfill	DPW WTE	DPW Mat. Recycle
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	7,386	1,139	21,039	16,431	21,004
Administrator 101-172	2,276	0	20,974	9,219	17,675
Human Resources	1,449	0	13,742	6,201	11,909
Purchasing 101-233	4,012	804	8,766	7,043	15,266
Treasurer 101-253	994	218	4,327	3,013	4,085
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	0	0	0	0
Central Services	88	133	1,165	19	146
Fleet Services	0	0	0	0	0
Information Technology	277	0	5,530	2,212	3,042
I.T. Fiscal/HR/Phone System	506	0	5,160	2,649	4,427
Allocated Costs for Fiscal 2023	16,987	2,294	80,703	46,786	77,554
Roll Forwards	(627)	627	4,984	49	13,041
Fixed Costs	16,361	2,921	85,688	46,836	90,596

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	DPW NK Transfer	DPW Sparta LF	DPW Kentwood LF	DPW Ordinance	DPW HHW
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	17,062	3,227	6,711	1,234	6,242
Administrator 101-172	11,985	749	2,319	0	2,823
Human Resources	7,672	464	1,513	0	1,656
Purchasing 101-233	4,834	332	1,962	0	1,458
Treasurer 101-253	3,984	18	713	689	499
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	0	0	0	0
Central Services	248	5	53	789	698
Fleet Services	0	0	0	0	0
Information Technology	1,936	0	277	0	277
I.T. Fiscal/HR/Phone System	2,863	166	816	0	727
Allocated Costs for Fiscal 2023	50,582	4,962	14,362	2,712	14,380
Roll Forwards	5,193	(527)	1,384	(701)	728
Fixed Costs	55,776	4,435	15,746	2,011	15,108

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Deliquent Tax	Motor Pool	Office Equipment	Risk Management	Drain Revolving
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	10,994	2,355	8,840	20,070	64,210
Administrator 101-172	0	0	0	1,440	0
Human Resources	0	0	0	816	0
Purchasing 101-233	2,825	0	1,055	752	66
Treasurer 101-253	36,396	32	157	4,540	7,353
Facilities Mgmt 101-265-2601	0	0	0	0	0
Building & Grounds	0	0	0	0	0
Central Services	3,525	0	0	1,266	921
Fleet Services	0	0	0	0	0
Information Technology	0	0	0	2,311	0
I.T. Fiscal/HR/Phone System	6,726	976	903	4,081	15,725
Allocated Costs for Fiscal 2023	60,466	3,363	10,956	35,275	88,276
Roll Forwards	0	0	0	(12,118)	0
Fixed Costs	60,466	3,363	10,956	23,157	88,276

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Lake Level Revol	Drain Debt Serv	Coronavirus Relief Fund	CERA Payments	ACSET Bldg Depr.
Building Depreciation	0	0	0	0	47,204
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	5,618	902	7,741	0	0
Administrator 101-172	0	0	1,815	0	0
Human Resources	0	0	1,028	0	0
Purchasing 101-233	87	0	4,862	0	0
Treasurer 101-253	574	79	663	0	0
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	974	237	1,859	0	0
Allocated Costs for Fiscal 2023	7,253	1,218	17,969	0	47,204
Roll Forwards	0	0	0	0	0
Fixed Costs	7,253	1,218	17,969	0	47,204

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	HHS Bldg Depr.	Non Allocated	Total Allocated	Direct Billed	Unallocated
Building Depreciation	441,514	404,317	2,380,944	0	0
Equipment Depreciation	0	0	0	0	0
Fiscal Services 101-191	0	4,224	1,697,269	0	0
Administrator 101-172	0	249,302	2,644,296	0	0
Human Resources	0	0	1,572,225	0	0
Purchasing 101-233	0	0	616,118	0	0
Treasurer 101-253	0	467	435,145	0	695,781
Facilities Mgmt 101-265-2601	0	14,130	152,536	0	0
Building & Grounds	0	1,330,886	6,318,492	108,324	4,000,251
Central Services	0	1,259	598,566	0	0
Fleet Services	0	0	542,846	0	(54,521)
Information Technology	0	1,383	5,352,790	0	0
I.T. Fiscal/HR/Phone System	0	22,096	1,254,751	0	0
Allocated Costs for Fiscal 2023	441,514	2,028,064	23,565,977	108,324	4,641,511
Roll Forwards	0	0	1,070,684		
Fixed Costs	441,514	2,028,064	24,636,661		

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Cost Adjustments	Disallowed	Total Expenditures
Building Depreciation	(2,491,554)		
Equipment Depreciation	(1,864,035)		
Fiscal Services 101-191	991	0	
Administrator 101-172	(187,187)	25,000	
Human Resources	306,345	0	
Purchasing 101-233	0		
Treasurer 101-253	0	5,657	
Facilities Mgmt 101-265-2601	0		
Building & Grounds	17,328		
Central Services	137,284		
Fleet Services	180,525	0	
Information Technology	190,257	(2,361)	
I.T. Fiscal/HR/Phone System	0		
Allocated Costs for Fiscal 2023	(3,710,046)	28,296	24,634,062

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule B - Fixed Costs Proposed

Receiving Departments	Allocated Costs for Fiscal 2023	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
Commissioners	158,383	NA	NA	158,383	0	158,383
Circuit Court	4,094,020	NA	NA	4,094,020	0	4,094,020
Circuit Court Svcs	308,240	NA	NA	308,240	0	308,240
District Court	938,163	NA	NA	938,163	0	938,163
Law Library	594	NA	NA	594	0	594
Probate Court	602,915	NA	NA	602,915	0	602,915
Cir Ct Referee	102,870	NA	NA	102,870	0	102,870
Probation CC	192,318	NA	NA	192,318	0	192,318
F.O.C.	597,578	513,612	83,966	681,544	0	681,544
F.O.C - I.T.	350,757	333,350	17,407	368,165	0	368,165
Elections	29,428	NA	NA	29,428	0	29,428
COMIT	224	NA	NA	224	0	224
County Clerk	174,647	NA	NA	174,647	0	174,647
Concealed Pistol	14,770	NA	NA	14,770	0	14,770
Clerk Circuit Ct	438,733	NA	NA	438,733	0	438,733
Equalization	246,131	NA	NA	246,131	0	246,131
Prosecutor	629,823	NA	NA	629,823	0	629,823
Pros Atty CRP	135,451	113,187	22,264	157,715	0	157,715
Pros Atty CRP-DP	42,122	46,406	(4,284)	37,837	0	37,837
Pros Atty IV-E	64,180	60,941	3,239	67,420	0	67,420
Pros Atty CVR	107,589	NA	NA	107,589	0	107,589
Pros Atty YSOTP	0	NA	NA	0	0	0
Reg of Deeds	237,034	NA	NA	237,034	0	237,034
Co-op Extension	71,978	NA	NA	71,978	0	71,978
KCH Boiler Plant	22,567	NA	NA	22,567	0	22,567
Drain Commissioner	46,143	NA	NA	46,143	0	46,143
Sheriff	2,023,672	NA	NA	2,023,672	0	2,023,672
SRO 279-301-3027	125,408	NA	NA	125,408	0	125,408
CP 279-301-3030	10,439	NA	NA	10,439	0	10,439
CP 279-301-3031	10,678	NA	NA	10,678	0	10,678
CP 279-301-3032	10,868	NA	NA	10,868	0	10,868
CP 279-301-3033	19,329	NA	NA	19,329	0	19,329
CP 279-301-3034	10,139	NA	NA	10,139	0	10,139
Traffic & Safety	667	NA	NA	667	0	667
Emergency Mgmt	33,808	NA	NA	33,808	0	33,808
Marine	18,585	NA	NA	18,585	0	18,585
Twp Law Enf	312,947	NA	NA	312,947	0	312,947
Twp Law Enf EP	110,048	NA	NA	110,048	0	110,048
Twp Law Enf CS	11,155	NA	NA	11,155	0	11,155
2nd Road Patrol	36,958	22,274	14,684	51,643	0	51,643
E-911	312,311	NA	NA	312,311	0	312,311
Dispatch 261-325	19,669	NA	NA	19,669	0	19,669
Jail	1,966,807	NA	NA	1,966,807	0	1,966,807
MDOT Road Crew	2,253	NA	NA	2,253	0	2,253
RC Inmate Crew	10,255	NA	NA	10,255	0	10,255
DPW Corr Deputies	0	NA	NA	0	0	0
Animal Control	62,526	NA	NA	62,526	0	62,526
Health Prev Prog	911	NA	NA	911	0	911
Medical Examiner	32,009	NA	NA	32,009	0	32,009
Mental Health	389	NA	NA	389	0	389
Human Services	9,990	NA	NA	9,990	0	9,990
Guardianship	27,547	NA	NA	27,547	0	27,547
ACSET	10,829	NA	NA	10,829	0	10,829

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule B - Fixed Costs Proposed

Zoo	557	NA	NA	557	0	557
Road Comm	0	NA	NA	0	0	0
Fire Prevention	27,754	17,735	10,019	37,773	0	37,773
Parks & Rec	594,463	446,188	148,275	742,738	0	742,738
Health	1,625,947	1,151,055	474,892	2,100,840	0	2,100,840
H-COVID	71,097	NA	NA	71,097	0	71,097
H-Clinic South	22,453	21,639	814	23,267	0	23,267
H-Clinic TB	5,245	5,746	(501)	4,743	0	4,743
Animal Shelter	104,186	125,896	(21,710)	82,475	0	82,475
MCDC	11,323	NA	NA	11,323	0	11,323
Lodging Tax	27,785	25,528	2,257	30,043	0	30,043
Early Childhood Mil	81,663	NA	NA	81,663	0	81,663
Corr/Det Fac.	8,363	7,903	460	8,823	0	8,823
Senior Millage	10,163	NA	NA	10,163	0	10,163
Indigent Defense	132,658	NA	NA	132,658	0	132,658
ROD Automation	91,116	124,178	(33,062)	58,055	0	58,055
Zoo/Museum Millage	17,001	NA	NA	17,001	0	17,001
Sh Narcotics Shr	20,386	NA	NA	20,386	0	20,386
Sh Narcotics Fed	544	NA	NA	544	0	544
283-694 CDBG Admin	36,847	NA	NA	36,847	0	36,847
283-691 HOME	0	NA	NA	0	0	0
283-694 CDBG HR	5,593	NA	NA	5,593	0	5,593
283-694 CDBG LGA	1,013	NA	NA	1,013	0	1,013
283-694-CDBG CF	34,940	NA	NA	34,940	0	34,940
283-695 6950 COC	0	NA	NA	0	0	0
283-695 6951 COC	0	NA	NA	0	0	0
283-695-7100 CF	4	NA	NA	4	0	4
283-696-XXXX ESG	8,640	NA	NA	8,640	0	8,640
283-697-XXXX HOME	7,268	NA	NA	7,268	0	7,268
Housing Commissn	184,936	NA	NA	184,936	0	184,936
Community Action	464,630	425,318	39,312	503,942	0	503,942
HHS Bldg Direct	521,680	NA	NA	521,680	0	521,680
HHS Bldg Indir.	89,589	NA	NA	89,589	0	89,589
CC Juve AD	679	NA	NA	679	0	679
CC Milk Meal	4,670	NA	NA	4,670	0	4,670
CCF State Inst.	250	NA	NA	250	0	250
CCF IHC ASO	52,546	36,908	15,638	68,184	0	68,184
CCF IHC CP	464,572	321,452	143,120	607,693	0	607,693
CCF IHC YDIP	1,276	NA	NA	1,276	0	1,276
CCF IHC CASA	4,414	NA	NA	4,414	0	4,414
CCF IC ICP	4,537	NA	NA	4,537	0	4,537
CCF IC ICPO	1,326	NA	NA	1,326	0	1,326
CCF FFC FFCP	882	NA	NA	882	0	882
CCF FFC FFCPO	4,018	NA	NA	4,018	0	4,018
CCF FFC FFCPPRC	3,306	NA	NA	3,306	0	3,306
CCF JD Juve Det	563,151	450,144	113,007	676,157	0	676,157
CCF JD Fac Mgmt	99,976	87,255	12,721	112,696	0	112,696
CCF DHHS	3,007	3,284	(277)	2,730	0	2,730
Veteran's Millage	121,098	NA	NA	121,098	0	121,098
SP Comm. Correct	40,458	37,287	3,171	43,630	0	43,630
SP Remonum.	972	1,373	(401)	570	0	570
SP Ag Preservation	5,494	NA	NA	5,494	0	5,494
KCBA Debt Service	2,372	NA	NA	2,372	0	2,372
KC Constr. Fund	0	NA	NA	0	0	0
DPW Resource Rec	13,909	17,632	(3,723)	10,186	0	10,186

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule B - Fixed Costs Proposed

DPW Act 451	282	308	(26)	255	0	255
DPW Admin & Fin	115,206	97,819	17,387	132,593	0	132,593
DPW NK Landfill	16,987	17,614	(627)	16,361	0	16,361
DPW LTE	2,294	1,667	627	2,921	0	2,921
DPW SK Landfill	80,703	75,719	4,984	85,688	0	85,688
DPW WTE	46,786	46,737	49	46,836	0	46,836
DPW Mat. Recycle	77,554	64,513	13,041	90,596	0	90,596
DPW NK Transfer	50,582	45,389	5,193	55,776	0	55,776
DPW Sparta LF	4,962	5,489	(527)	4,435	0	4,435
DPW Kentwood LF	14,362	12,978	1,384	15,746	0	15,746
DPW Ordinance	2,712	3,413	(701)	2,011	0	2,011
DPW HHW	14,380	13,652	728	15,108	0	15,108
Delinquent Tax	60,466	NA	NA	60,466	0	60,466
Motor Pool	3,363	NA	NA	3,363	0	3,363
Office Equipment	10,956	NA	NA	10,956	0	10,956
Risk Managment	35,275	47,393	(12,118)	23,157	0	23,157
Drain Revolving	88,276	NA	NA	88,276	0	88,276
Lake Level Revol	7,253	NA	NA	7,253	0	7,253
Drain Debt Serv	1,218	NA	NA	1,218	0	1,218
Coronavirus Relief Fund	17,969	NA	NA	17,969	0	17,969
CERA Payments	0	NA	NA	0	0	0
ACSET Bldg Depr.	47,204	NA	NA	47,204	0	47,204
HHS Bldg Depr.	441,514	NA	NA	441,514	0	441,514
Non Allocated	2,028,064	NA	NA	2,028,064	0	2,028,064
Total Allocated	23,565,977	4,828,982	1,070,684	24,636,661	0	24,636,661
Direct Billed	108,324					
Unallocated Total	4,641,511					
Cost Adjustments	(3,710,046)					
Disallowed Total	28,296					
Total Expenditures	24,634,062					

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building Depreciation	0		2,491,554		0	
Equipment Depreciation	0		1,864,035		0	
Fiscal Services 101-191	1,760,501	0	(991)		0	
Administrator 101-172	2,574,791	(25,000)	187,187		0	
Human Resources	1,655,455	0	(306,345)		0	
Purchasing 101-233	551,751		0		0	
Treasurer 101-253	995,245	(5,657)	0	(695,781)	0	
Facilities Mgmt 101-265-2601	399,353		0		0	
Building & Grounds	10,136,225		(17,328)	(4,000,251)	(108,324)	
Central Services	647,093		(137,284)		0	
Fleet Services	488,201	0	(180,525)	54,521	0	
Information Technology	5,425,447	2,361	(190,257)		0	
I.T. Fiscal/HR/Phone System	0		0		0	
Commissioners						158,383
Circuit Court						4,094,020
Circuit Court Svcs						308,240
District Court						938,163
Law Library						594
Probate Court						602,915
Cir Ct Referee						102,870
Probation CC						192,318
F.O.C.						597,578
F.O.C - I.T.						350,757
Elections						29,428
COMIT						224
County Clerk						174,647
Concealed Pistol						14,770
Clerk Circuit Ct						438,733
Equalization						246,131
Prosecutor						629,823
Pros Atty CRP						135,451
Pros Atty CRP-DP						42,122
Pros Atty IV-E						64,180
Pros Atty CVR						107,589
Pros Atty YSOTP						0
Reg of Deeds						237,034
Co-op Extension						71,978
KCH Boiler Plant						22,567
Drain Commissioner						46,143
Sheriff						2,023,672
SRO 279-301-3027						125,408
CP 279-301-3030						10,439
CP 279-301-3031						10,678
CP 279-301-3032						10,868
CP 279-301-3033						19,329
CP 279-301-3034						10,139
Traffic & Safety						667
Emergency Mgmt						33,808
Marine						18,585
Twp Law Enf						312,947
Twp Law Enf EP						110,048
Twp Law Enf CS						11,155

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
2nd Road Patrol						36,958
E-911						312,311
Dispatch 261-325						19,669
Jail						1,966,807
MDOT Road Crew						2,253
RC Inmate Crew						10,255
DPW Corr Deputies						0
Animal Control						62,526
Health Prev Prog						911
Medical Examiner						32,009
Mental Health						389
Human Services						9,990
Guardianship						27,547
ACSET						10,829
Zoo						557
Road Comm						0
Fire Prevention						27,754
Parks & Rec						594,463
Health						1,625,947
H-COVID						71,097
H-Clinic South						22,453
H-Clinic TB						5,245
Animal Shelter						104,186
MCDC						11,323
Lodging Tax						27,785
Early Childhood Mil						81,663
Corr/Det Fac.						8,363
Senior Millage						10,163
Indigent Defense						132,658
ROD Automation						91,116
Zoo/Museum Millage						17,001
Sh Narcotics Shr						20,386
Sh Narcotics Fed						544
283-694 CDBG Admin						36,847
283-691 HOME						0
283-694 CDBG HR						5,593
283-694 CDBG LGA						1,013
283-694-CDBG CF						34,940
283-695 6950 COC						0
283-695 6951 COC						0
283-695-7100 CF						4
283-696-XXXX ESG						8,640
283-697-XXXX HOME						7,268
Housing Commissn						184,936
Community Action						464,630
HHS Bldg Direct						521,680
HHS Bldg Indir.						89,589
CC Juve AD						679
CC Milk Meal						4,670
CCF State Inst.						250
CCF IHC ASO						52,546
CCF IHC CP						464,572
CCF IHC YDIP						1,276

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
CCF IHC CASA						4,414
CCF IC ICP						4,537
CCF IC ICPO						1,326
CCF FFC FFCP						882
CCF FFC FFCPO						4,018
CCF FFC FFCPPRC						3,306
CCF JD Juve Det						563,151
CCF JD Fac Mgmt						99,976
CCF DHHS						3,007
Veteran's Millage						121,098
SP Comm. Correct						40,458
SP Remonum.						972
SP Ag Preservation						5,494
KCBA Debt Service						2,372
KC Constr. Fund						0
DPW Resource Rec						13,909
DPW Act 451						282
DPW Admin & Fin						115,206
DPW NK Landfill						16,987
DPW LTE						2,294
DPW SK Landfill						80,703
DPW WTE						46,786
DPW Mat. Recycle						77,554
DPW NK Transfer						50,582
DPW Sparta LF						4,962
DPW Kentwood LF						14,362
DPW Ordinance						2,712
DPW HHW						14,380
Delinquent Tax						60,466
Motor Pool						3,363
Office Equipment						10,956
Risk Managment						35,275
Drain Revolving						88,276
Lake Level Revol						7,253
Drain Debt Serv						1,218
Coronavirus Relief Fund						17,969
CERA Payments						0
ACSET Bldg Depr.						47,204
HHS Bldg Depr.						441,514
Non Allocated						2,028,064
Totals	24,634,062	(28,296)	3,710,046	(4,641,511)	(108,324)	23,565,977

Deviation: 0

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	Assigned square footage by department	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	Assigned square footage by department	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
1.4.15 North Campus	Assigned square footage by department	Facilities Management
Equipment Depreciation		
2.4.1 Equipment Depr	Dollar amount of depreciation by benefiting department	Depreciation schedule
Fiscal Services 101-191		
3.4.1 Accounting	General accounting transactions by dept (excl cash receipts)	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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
9.4.2 District Court	Assigned square footage by department	Facilities Management
9.4.3 Co-op Extension	Direct allocation to Co-op Extension	Facilities Management
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
9.4.13 North Campus	Assigned square footage by department	Facilities Management
9.4.14 Fleet Svcs Bldg	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 license 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 (9 Months)
Based On The Year Ended September 30, 2023
Schedule .1 - Nature and Extent of Services
For Department Building Depreciation

For the purposes 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. For FY 2023, depreciation is prorated for 9 months to reflect the fiscal year end date change.

<u>Building</u>	<u>Capital Amount</u>	<u>Depreciation (9 Months)</u>
Administration Building	\$9,457,869	\$103,927
Facilities Management	69,500	1,043
Information Tech Building	1,169,878	4,401
Health Building	7,500,101	91,345
Fleet Services	5,023,465	36,683
MSU Extension	1,167,695	13,226
Courthouse	63,343,598	936,369
Courthouse Interest		322,850
82 Ionia	7,612,571	110,904
82 Ionia Interest		13,890
Human Services Complex (HSC)	22,411,171	370,913
HSC Interest		196,493
Fuller Campus	1,615,281	32,549
Fuller Campus Interest		11,197
Health South Clinic	1,672,814	25,312
Health Annex	292,334	4,173
Veterans	220,193	3,794
District Court	6,537,128	106,597
District Court Interest		32,376
North Campus	13,053,763	73,513
Total		\$2,491,554

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .1 - Nature and Extent of Services
For Department Building Depreciation

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

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 (9 Months)
Based On The Year Ended September 30, 2023
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.	2,491,554			
Total Departmental Cost Adjustments:	2,491,554			2,491,554
Total To Be Allocated:	2,491,554			2,491,554

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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.	2,491,554	0	103,927	4,401	91,345
Functional Cost	2,491,554	0	103,927	4,401	91,345
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	2,491,554	0	103,927	4,401	91,345
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	2,491,554	0	103,927	4,401	91,345

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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.	36,683	1,259,218	1,043	13,226	124,794
Functional Cost					
	36,683	1,259,218	1,043	13,226	124,794
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	36,683	1,259,218	1,043	13,226	124,794
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	36,683	1,259,218	1,043	13,226	124,794

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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.	567,406	43,746	25,312	4,173	3,794
Functional Cost	567,406	43,746	25,312	4,173	3,794
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	567,406	43,746	25,312	4,173	3,794
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	567,406	43,746	25,312	4,173	3,794

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	District Court	North Campus
<hr/>		
Wages & Benefits		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
Building Depr.	138,973	73,513
Functional Cost	138,973	73,513
Allocation Step 1		
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
1st Allocation	138,973	73,513
Allocation Step 2		
2nd Allocation	0	0
Total For Building Depreciation		
Schedule .3 Total	138,973	73,513

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	11.122463	11,559		11,559		11,559
Administrator 101-172	6,097	16.835567	17,497		17,497		17,497
Human Resources	3,460	9.554052	9,929		9,929		9,929
Purchasing 101-233	1,152	3.181002	3,306		3,306		3,306
Treasurer 101-253	3,015	8.325280	8,652		8,652		8,652
Facilities Mgmt 101-265-2601	1,365	3.769156	3,917		3,917		3,917
Central Services	3,830	10.575728	10,991		10,991		10,991
Information Technology	733	2.024023	2,104		2,104		2,104
Commissioners	2,960	8.173409	8,494		8,494		8,494
County Clerk	3,154	8.709098	9,051		9,051		9,051
Equalization	3,739	10.324451	10,730		10,730		10,730
Reg of Deeds	2,382	6.577385	6,836		6,836		6,836
Indigent Defense	300	0.828386	861		861		861
Schedule .4 Total for Co Admin Bldg	36,215	100.000000	103,927		103,927	0	103,927

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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
Fiscal Services 101-191	140	0.818378	36		36		36
Information Technology	16,967	99.181622	4,365		4,365		4,365
Schedule .4 Total for Info Tech Bldg	17,107	100.000000	4,401		4,401	0	4,401

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	91,345		91,345		91,345
Schedule .4 Total for Health Building	78,184	100.000000	91,345		91,345	0	91,345

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	13,710	100.000000	36,683		36,683		36,683
Schedule .4 Total for Fleet Services	13,710	100.000000	36,683		36,683	0	36,683

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	114,230	55.006861	692,656		692,656		692,656
Circuit Court Svcs	5,515	2.655720	33,441		33,441		33,441
Probate Court	14,535	6.999254	88,136		88,136		88,136
Probation CC	512	0.246551	3,105		3,105		3,105
F.O.C.	974	0.469025	5,906		5,906		5,906
Clerk Circuit Ct	8,023	3.863434	48,649		48,649		48,649
Prosecutor	5,826	2.805480	35,327		35,327		35,327
SP Comm. Correct	368	0.177208	2,231		2,231		2,231
Non Allocated	57,682	27.776467	349,766		349,766		349,766
Schedule .4 Total for Courthouse	207,665	100.000000	1,259,218		1,259,218	0	1,259,218

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	1,043		1,043		1,043
Schedule .4 Total for Facilities Mgmt	100	100.000000	1,043		1,043	0	1,043

Allocation Basis: Direct allocation to Facilities Management

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	9,075	75.000000	9,920		9,920		9,920
Drain Commissioner	3,025	25.000000	3,307		3,307		3,307
Schedule .4 Total for MSU Extension	12,100	100.000000	13,226		13,226	0	13,226

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	17.909289	22,350		22,350		22,350
F.O.C.	23,703	24.544890	30,631		30,631		30,631
Prosecutor	12,033	12.460391	15,550		15,550		15,550
Pros Atty CRP	5,556	5.753340	7,180		7,180		7,180
Pros Atty IV-E	2,104	2.178730	2,719		2,719		2,719
Pros Atty CVR	2,586	2.677850	3,342		3,342		3,342
Non Allocated	33,293	34.475510	43,023		43,023		43,023
Schedule .4 Total for 82 Ionia	96,570	100.000000	124,794		124,794	0	124,794

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	20,595		20,595		20,595
283-694 CDBG Admin	234	0.170930	970		970		970
283-694-CDBG CF	475	0.346974	1,969		1,969		1,969
283-696-XXXX ESG	25	0.018262	104		104		104
Housing Commissn	1,682	1.228652	6,971		6,971		6,971
Community Action	11,600	8.473462	48,079		48,079		48,079
ACSET Bldg Depr.	11,389	8.319333	47,204		47,204		47,204
HHS Bldg Depr.	106,524	77.812677	441,514		441,514		441,514
Schedule .4 Total for HSC Building	136,898	100.000000	567,406		567,406	0	567,406

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	528		528		528
Co-op Extension	11,029	1.136768	497		497		497
KCH Boiler Plant	14,725	1.517717	664		664		664
Sheriff	88,197	9.090534	3,977		3,977		3,977
Jail	480,537	49.529328	21,667		21,667		21,667
Health	78,184	8.058486	3,525		3,525		3,525
H-Clinic TB	1,880	0.193773	85		85		85
Animal Shelter	23,000	2.370628	1,037		1,037		1,037
Veteran's Millage	5,292	0.545451	239		239		239
Non Allocated	255,663	26.351387	11,528		11,528		11,528
Schedule .4 Total for Fuller Campus	970,207	100.000000	43,746		43,746	0	43,746

Allocation Basis: Assigned square footage by location

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	16,827		16,827		16,827
MCDC	5,405	33.523538	8,485		8,485		8,485
Schedule .4 Total for South Clinic	16,123	100.000000	25,312		25,312	0	25,312

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	4,173		4,173		4,173
Schedule .4 Total for Health Annex	1,880	100.000000	4,173		4,173	0	4,173

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	3,794		3,794		3,794
Schedule .4 Total for Veterans	5,292	100.000000	3,794		3,794	0	3,794

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	138,555		138,555		138,555
Indigent Defense	120	0.300737	418		418		418
Schedule .4 Total for District Court	39,902	100.000000	138,973		138,973	0	138,973

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - North Campus

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff	18,317	61.667172	45,333		45,333		45,333
Health	11,386	38.332828	28,180		28,180		28,180
Schedule .4 Total for North Campus	29,703	100.000000	73,513		73,513	0	73,513

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	11,595	11,559	36	0	0
Administrator 101-172	17,497	17,497	0	0	0
Human Resources	9,929	9,929	0	0	0
Purchasing 101-233	3,306	3,306	0	0	0
Treasurer 101-253	8,652	8,652	0	0	0
Facilities Mgmt 101-265-2601	4,960	3,917	0	0	0
Central Services	10,991	10,991	0	0	0
Fleet Services	37,211	0	0	0	36,683
Information Technology	6,468	2,104	4,365	0	0
Commissioners	8,494	8,494	0	0	0
Circuit Court	692,656	0	0	0	0
Circuit Court Svcs	33,441	0	0	0	0
District Court	138,555	0	0	0	0
Probate Court	88,136	0	0	0	0
Probation CC	25,454	0	0	0	0
F.O.C.	36,537	0	0	0	0
County Clerk	9,051	9,051	0	0	0
Clerk Circuit Ct	48,649	0	0	0	0
Equalization	10,730	10,730	0	0	0
Prosecutor	50,877	0	0	0	0
Pros Atty CRP	7,180	0	0	0	0
Pros Atty IV-E	2,719	0	0	0	0
Pros Atty CVR	3,342	0	0	0	0
Reg of Deeds	6,836	6,836	0	0	0
Co-op Extension	10,417	0	0	0	0
KCH Boiler Plant	664	0	0	0	0
Drain Commissioner	3,307	0	0	0	0
Sheriff	49,310	0	0	0	0
Jail	21,667	0	0	0	0
Health	143,645	0	0	91,345	0
H-Clinic South	16,827	0	0	0	0
H-Clinic TB	4,258	0	0	0	0
Animal Shelter	1,037	0	0	0	0
MCDC	8,485	0	0	0	0
Indigent Defense	1,279	861	0	0	0
283-694 CDBG Admin	970	0	0	0	0
283-694-CDBG CF	1,969	0	0	0	0
283-696-XXXX ESG	104	0	0	0	0
Housing Commissn	6,971	0	0	0	0
Community Action	48,079	0	0	0	0
Veteran's Millage	4,033	0	0	0	0
SP Comm. Correct	2,231	0	0	0	0
ACSET Bldg Depr.	47,204	0	0	0	0
HHS Bldg Depr.	441,514	0	0	0	0
Non Allocated	404,317	0	0	0	0
Direct Bill	0	0	0	0	0
Total	2,491,554	103,927	4,401	91,345	36,683

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	1,043	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	692,656	0	0	0	0
Circuit Court Svcs	33,441	0	0	0	0
District Court	0	0	0	0	0
Probate Court	88,136	0	0	0	0
Probation CC	3,105	0	0	22,350	0
F.O.C.	5,906	0	0	30,631	0
County Clerk	0	0	0	0	0
Clerk Circuit Ct	48,649	0	0	0	0
Equalization	0	0	0	0	0
Prosecutor	35,327	0	0	15,550	0
Pros Atty CRP	0	0	0	7,180	0
Pros Atty IV-E	0	0	0	2,719	0
Pros Atty CVR	0	0	0	3,342	0
Reg of Deeds	0	0	0	0	0
Co-op Extension	0	0	9,920	0	0
KCH Boiler Plant	0	0	0	0	0
Drain Commissioner	0	0	3,307	0	0
Sheriff	0	0	0	0	0
Jail	0	0	0	0	0
Health	0	0	0	0	20,595
H-Clinic South	0	0	0	0	0
H-Clinic TB	0	0	0	0	0
Animal Shelter	0	0	0	0	0
MCDC	0	0	0	0	0
Indigent Defense	0	0	0	0	0
283-694 CDBG Admin	0	0	0	0	970
283-694-CDBG CF	0	0	0	0	1,969
283-696-XXXX ESG	0	0	0	0	104
Housing Commissn	0	0	0	0	6,971
Community Action	0	0	0	0	48,079
Veteran's Millage	0	0	0	0	0
SP Comm. Correct	2,231	0	0	0	0
ACSET Bldg Depr.	0	0	0	0	47,204
HHS Bldg Depr.	0	0	0	0	441,514
Non Allocated	349,766	0	0	43,023	0
Direct Bill	0	0	0	0	0
Total	1,259,218	1,043	13,226	124,794	567,406

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	528	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	138,555
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	497	0	0	0	0
KCH Boiler Plant	664	0	0	0	0
Drain Commissioner	0	0	0	0	0
Sheriff	3,977	0	0	0	0
Jail	21,667	0	0	0	0
Health	3,525	0	0	0	0
H-Clinic South	0	16,827	0	0	0
H-Clinic TB	85	0	4,173	0	0
Animal Shelter	1,037	0	0	0	0
MCDC	0	8,485	0	0	0
Indigent Defense	0	0	0	0	418
283-694 CDBG Admin	0	0	0	0	0
283-694-CDBG CF	0	0	0	0	0
283-696-XXXX ESG	0	0	0	0	0
Housing Commissn	0	0	0	0	0
Community Action	0	0	0	0	0
Veteran's Millage	239	0	0	3,794	0
SP Comm. Correct	0	0	0	0	0
ACSET Bldg Depr.	0	0	0	0	0
HHS Bldg Depr.	0	0	0	0	0
Non Allocated	11,528	0	0	0	0
Direct Bill	0	0	0	0	0
Total	43,746	25,312	4,173	3,794	138,973

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	North Campus
Fiscal Services 101-191	0
Administrator 101-172	0
Human Resources	0
Purchasing 101-233	0
Treasurer 101-253	0
Facilities Mgmt 101-265-2601	0
Central Services	0
Fleet Services	0
Information Technology	0
Commissioners	0
Circuit Court	0
Circuit Court Svcs	0
District Court	0
Probate Court	0
Probation CC	0
F.O.C.	0
County Clerk	0
Clerk Circuit Ct	0
Equalization	0
Prosecutor	0
Pros Atty CRP	0
Pros Atty IV-E	0
Pros Atty CVR	0
Reg of Deeds	0
Co-op Extension	0
KCH Boiler Plant	0
Drain Commissioner	0
Sheriff	45,333
Jail	0
Health	28,180
H-Clinic South	0
H-Clinic TB	0
Animal Shelter	0
MCDC	0
Indigent Defense	0
283-694 CDBG Admin	0
283-694-CDBG CF	0
283-696-XXXX ESG	0
Housing Commissn	0
Community Action	0
Veteran's Millage	0
SP Comm. Correct	0
ACSET Bldg Depr.	0
HHS Bldg Depr.	0
Non Allocated	0
Direct Bill	0
Total	73,513

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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. Depreciation for FY 2023 has been prorated to reflect the fiscal year end date change.

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 (9 Months)
Based On The Year Ended September 30, 2023
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	1,864,035			
Total Departmental Cost	1,864,035			1,864,035
Adjustments:				
Total To Be Allocated:	1,864,035			1,864,035

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department Equipment Depreciation

	Total	G&A	Equipment Depr
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Total			
Expenditures Per Financial Statement	0		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Equipment Depr	1,864,035	0	1,864,035
Functional Cost			
	1,864,035	0	1,864,035
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,864,035	0	1,864,035
Allocation Step 2			
2nd Allocation	0	0	0
Total For Equipment Depreciation			
Schedule .3 Total	1,864,035	0	1,864,035

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Equipment Depreciation

Activity - Equipment Depr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Treasurer 101-253	1,079	0.057885	1,079		1,079		1,079
Facilities Mgmt 101-265-2601	5,817	0.312065	5,817		5,817		5,817
Building & Grounds	63,062	3.383091	63,062		63,062		63,062
Central Services	810	0.043454	810		810		810
Fleet Services	38,576	2.069489	38,576		38,576		38,576
Information Technology	1,713,473	91.922791	1,713,473		1,713,473		1,713,473
I.T. Fiscal/HR/Phone System	41,218	2.211225	41,218		41,218		41,218
Schedule .4 Total for Equipment Depr	1,864,035	100.000000	1,864,035		1,864,035	0	1,864,035

Allocation Basis: Dollar amount of depreciation by benefiting department

Allocation Source: Depreciation schedule

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department Equipment Depreciation

Receiving Department	Total	Equipment Depr
Treasurer 101-253	1,079	1,079
Facilities Mgmt 101-265-2601	5,817	5,817
Building & Grounds	63,062	63,062
Central Services	810	810
Fleet Services	38,576	38,576
Information Technology	1,713,473	1,713,473
I.T. Fiscal/HR/Phone System	41,218	41,218
Direct Bill	0	0
Total	1,864,035	1,864,035

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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 a 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, excluding cash receipts.
- **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 ensure 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, excluding DPW, as they are directly billed for their portion of the audit.

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 (9 Months)
Based On The Year Ended September 30, 2023
Schedule .2 - Costs To Be Allocated
For Department Fiscal Services 101-191

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,760,501			1,760,501
Deductions:				
Financial Fees	0			
Total Deductions:	<u>0</u>			0
Cost Adjustments:				
Reimbursement	-991			
Total Departmental Cost Adjustments:	<u>-991</u>			-991
Inbound Costs:				
Building Depreciation	11,595		11,595	
Fiscal Services 101-191		7,534	7,534	
Administrator 101-172		22,066	22,066	
Human Resources		13,188	13,188	
Purchasing 101-233		1,528	1,528	
Treasurer 101-253		942	942	
Building & Grounds		67,715	67,715	
Central Services		10,082	10,082	
Fleet Services		69	69	
Information Technology		89,523	89,523	
I.T. Fiscal/HR/Phone System		9,948	9,948	
Total Allocated Additions:	<u>11,595</u>	<u>222,595</u>	234,190	234,190
Total To Be Allocated:	<u>1,771,105</u>	<u>222,595</u>		<u>1,993,700</u>

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department Fiscal Services 101-191

	Total	G&A	Accounting	Payroll	Budgeting
Wages & Benefits					
SALARIES & WAGES	1,108,770	26,363	606,871	229,730	175,722
FRINGE BENEFITS	454,673	10,821	248,843	94,208	72,066
Other Expense & Cost					
Postage	6,855	163	3,752	1,420	1,087
Office Supplies	3,192	76	1,747	661	506
Contract Services	27,008	643	14,781	5,596	4,281
Operating Expenses	13,619	324	7,453	2,822	2,159
Insurance	9,722	231	5,322	2,014	1,541
Maint Software	6,204	148	3,396	1,285	983
Expendable Equip	9,158	218	5,011	1,898	1,452
*Financial Fees	0	0	0	0	0
Annual Audit	121,300	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	1,760,501				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Reimbursement	(991)	(991)	0	0	0
Functional Cost	1,759,510	37,996	897,176	339,634	259,797
Allocation Step 1					
Inbound - All Others	11,595	276	6,346	2,403	1,838
Reallocate Admin Costs		(38,272)	19,956	7,554	5,779
Unallocated Costs	0	0	0	0	0
1st Allocation	1,771,105	0	923,478	349,591	267,413
Allocation Step 2					
Inbound - All Others	222,595	5,297	121,828	46,121	35,281
Reallocate Admin Costs		(5,297)	2,762	1,046	800
Unallocated Costs	0	0	0	0	0
2nd Allocation	222,595	0	124,590	47,167	36,081
Total For Fiscal Services 101-191					
Schedule .3 Total	1,993,700	0	1,048,067	396,758	303,494

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department Fiscal Services 101-191

	Division Admin	Audit Services
Wages & Benefits		
SALARIES & WAGES	70,084	0
FRINGE BENEFITS	28,735	0
Other Expense & Cost		
Postage	433	0
Office Supplies	202	0
Contract Services	1,707	0
Operating Expenses	861	0
Insurance	614	0
Maint Software	392	0
Expendable Equip	579	0
*Financial Fees	0	0
Annual Audit	0	121,300
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
Reimbursement	0	0
Functional Cost	103,607	121,300
Allocation Step 1		
Inbound - All Others	733	0
Reallocate Admin Costs	2,304	2,679
Unallocated Costs	0	0
1st Allocation	106,644	123,979
Allocation Step 2		
Inbound - All Others	14,068	0
Reallocate Admin Costs	319	371
Unallocated Costs	0	0
2nd Allocation	14,387	371
Total For Fiscal Services 101-191		
Schedule .3 Total	121,031	124,350

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	733	0.254662	2,352		2,352		2,352
Administrator 101-172	2,697	0.937005	8,653		8,653	1,170	9,823
Human Resources	1,384	0.480836	4,440		4,440	601	5,041
Purchasing 101-233	604	0.209845	1,938		1,938	262	2,200
Treasurer 101-253	1,008	0.350204	3,234		3,234	437	3,671
Facilities Mgmt 101-265-2601	1,615	0.561091	5,182		5,182	701	5,882
Building & Grounds	9,311	3.234873	29,873		29,873	4,041	33,914
Central Services	1,203	0.417952	3,860		3,860	522	4,382
Fleet Services	1,955	0.679216	6,272		6,272	848	7,121
Information Technology	5,166	1.794797	16,575		16,575	2,242	18,816
Commissioners	915	0.317894	2,936		2,936	397	3,333
Circuit Court	29,330	10.189972	94,102		94,102	12,728	106,830
Circuit Court Svcs	1,021	0.354721	3,276		3,276	443	3,719
District Court	2,235	0.776495	7,171		7,171	970	8,141
Law Library	40	0.013897	128		128	17	146
Probate Court	2,768	0.961672	8,881		8,881	1,201	10,082
Cir Ct Referee	473	0.164332	1,518		1,518	205	1,723
Probation CC	130	0.045165	417		417	56	473
F.O.C.	3,370	1.170822	10,812		10,812	1,462	12,275
Elections	571	0.198380	1,832		1,832	248	2,080
COMIT	11	0.003822	35		35	5	40
County Clerk	809	0.281067	2,596		2,596	351	2,947
Concealed Pistol	492	0.170933	1,579		1,579	213	1,792
Clerk Circuit Ct	1,136	0.394675	3,645		3,645	493	4,138
Equalization	836	0.290447	2,682		2,682	363	3,045
Prosecutor	5,018	1.743378	16,100		16,100	2,178	18,277
Pros Atty CRP	1,615	0.561091	5,182		5,182	701	5,882
Pros Atty IV-E	594	0.206370	1,906		1,906	258	2,164
Pros Atty CVR	806	0.280024	2,586		2,586	350	2,936
Reg of Deeds	762	0.264738	2,445		2,445	331	2,775
Co-op Extension	394	0.136885	1,264		1,264	171	1,435
KCH Boiler Plant	778	0.270297	2,496		2,496	338	2,834
Drain Commissioner	704	0.244587	2,259		2,259	305	2,564
Sheriff	9,357	3.250855	30,021		30,021	4,061	34,081
SRO 279-301-3027	1,112	0.386336	3,568		3,568	482	4,050
CP 279-301-3030	352	0.122294	1,129		1,129	153	1,282
CP 279-301-3031	344	0.119514	1,104		1,104	149	1,253
CP 279-301-3032	377	0.130979	1,210		1,210	164	1,373
CP 279-301-3033	504	0.175102	1,617		1,617	219	1,836
CP 279-301-3034	344	0.119514	1,104		1,104	149	1,253
Traffic & Safety	30	0.010423	96		96	13	109
Emergency Mgmt	817	0.283846	2,621		2,621	355	2,976
Marine	398	0.138275	1,277		1,277	173	1,450
Twp Law Enf	1,001	0.347772	3,212		3,212	434	3,646
Twp Law Enf EP	740	0.257094	2,374		2,374	321	2,695
Twp Law Enf CS	410	0.142444	1,315		1,315	178	1,493
2nd Road Patrol	675	0.234512	2,166		2,166	293	2,459
E-911	1,986	0.689986	6,372		6,372	862	7,234
Dispatch 261-325	116	0.040301	372		372	50	422
Jail	8,068	2.803024	25,885		25,885	3,501	29,386
MDOT Road Crew	211	0.073307	677		677	92	768
RC Inmate Crew	542	0.188304	1,739		1,739	235	1,974

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services 101-191

Activity - Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Animal Control	693	0.240765	2,223		2,223	301	2,524
Health Prev Prog	106	0.036827	340		340	46	386
Medical Examiner	705	0.244935	2,262		2,262	306	2,568
Mental Health	9	0.003127	29		29	4	33
Human Services	530	0.184135	1,700		1,700	230	1,930
Guardianship	3,011	1.046096	9,660		9,660	1,307	10,967
Zoo	9	0.003127	29		29	4	33
Fire Prevention	228	0.079213	732		732	99	830
Parks & Rec	19,644	6.824814	63,026		63,026	8,525	71,550
Health	52,483	18.233903	168,386		168,386	22,781	191,167
H-COVID	3,806	1.322299	12,211		12,211	1,652	13,863
Animal Shelter	2,112	0.733761	6,776		6,776	916	7,693
Lodging Tax	418	0.145224	1,341		1,341	181	1,522
Early Childhood Mil	276	0.095889	886		886	120	1,005
Corr/Det Fac.	71	0.024667	228		228	31	259
Senior Millage	292	0.101448	937		937	127	1,064
Indigent Defense	4,781	1.661038	15,339		15,339	2,075	17,414
ROD Automation	958	0.332833	3,074		3,074	416	3,489
Zoo/Museum Millage	182	0.063231	584		584	79	663
Sh Narcotics Shr	600	0.208455	1,925		1,925	260	2,185
Sh Narcotics Fed	64	0.022235	205		205	28	233
283-694 CDBG Admin	1,241	0.431154	3,982		3,982	539	4,520
283-694 CDBG HR	150	0.052114	481		481	65	546
283-694 CDBG LGA	72	0.025015	231		231	31	262
283-694-CDBG CF	1,471	0.511062	4,720		4,720	638	5,358
283-696-XXXX ESG	683	0.237291	2,191		2,191	296	2,488
283-697-XXXX HOME	513	0.178229	1,646		1,646	223	1,868
Housing Commissn	17,394	6.043108	55,807		55,807	7,548	63,355
Community Action	18,129	6.298466	58,165		58,165	7,867	66,032
CC Juve AD	65	0.022583	209		209	28	237
CC Milk Meal	335	0.116387	1,075		1,075	145	1,220
CCF State Inst.	18	0.006254	58		58	8	66
CCF IHC ASO	474	0.164679	1,521		1,521	206	1,726
CCF IHC CP	4,896	1.700992	15,708		15,708	2,125	17,833
CCF IHC YDIP	50	0.017371	160		160	22	182
CCF IHC CASA	56	0.019456	180		180	24	204
CCF IC ICP	527	0.183093	1,691		1,691	229	1,919
CCF IC ICPO	161	0.055935	517		517	70	586
CCF FFC FFCP	100	0.034742	321		321	43	364
CCF FFC FFCPO	527	0.183093	1,691		1,691	229	1,919
CCF FFC FFCPPRC	429	0.149045	1,376		1,376	186	1,563
CCF JD Juve Det	2,523	0.876553	8,095		8,095	1,095	9,190
CCF JD Fac Mgmt	1,371	0.476320	4,399		4,399	595	4,994
CCF DHHS	302	0.104922	969		969	131	1,100
Veteran's Millage	2,314	0.803941	7,424		7,424	1,004	8,428
SP Comm. Correct	727	0.252578	2,333		2,333	315	2,648
SP Remonum.	57	0.019803	183		183	25	208
SP Ag Preservation	216	0.075044	693		693	94	787
KCBA Debt Service	119	0.041344	382		382	52	433
DPW Resource Rec	663	0.230343	2,127		2,127	288	2,415
DPW Act 451	26	0.009033	83		83	11	95
DPW Admin & Fin	1,325	0.460338	4,251		4,251	575	4,826

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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 NK Landfill	1,290	0.448178	4,139		4,139	560	4,699
DPW LTE	120	0.041691	385		385	52	437
DPW SK Landfill	3,841	1.334459	12,323		12,323	1,667	13,990
DPW WTE	3,160	1.097863	10,139		10,139	1,371	11,510
DPW Mat. Recycle	4,060	1.410545	13,026		13,026	1,762	14,788
DPW NK Transfer	3,384	1.175686	10,857		10,857	1,468	12,326
DPW Sparta LF	495	0.171975	1,588		1,588	215	1,803
DPW Kentwood LF	1,077	0.374177	3,455		3,455	467	3,923
DPW Ordinance	159	0.055241	510		510	69	579
DPW HHW	1,107	0.384599	3,552		3,552	480	4,032
Delinquent Tax	1,040	0.361322	3,337		3,337	451	3,788
Motor Pool	486	0.168848	1,559		1,559	211	1,770
Office Equipment	447	0.155299	1,434		1,434	194	1,628
Risk Managment	1,725	0.599308	5,534		5,534	749	6,283
Drain Revolving	7,435	2.583104	23,854		23,854	3,226	27,081
Lake Level Revol	470	0.163290	1,508		1,508	204	1,712
Drain Debt Serv	118	0.040996	379		379	51	430
Coronavirus Relief Fund	717	0.249104	2,300		2,300	311	2,612
Non Allocated	921	0.319978	2,955		2,955	400	3,355
Schedule .4 Total for Accounting	287,832	100.000000	923,478		923,478	124,590	1,048,067

Allocation Basis: General accounting transactions by dept (excl cash receipts)
Allocation Source: Detail transaction history

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	17.06	0.947862	3,314		3,314		3,314
Administrator 101-172	16.82	0.934528	3,267		3,267	445	3,712
Human Resources	16.12	0.895635	3,131		3,131	426	3,558
Purchasing 101-233	6.61	0.367255	1,284		1,284	175	1,459
Treasurer 101-253	11.51	0.639501	2,236		2,236	304	2,540
Facilities Mgmt 101-265-2601	2.89	0.160570	561		561	76	638
Building & Grounds	45.97	2.554116	8,929		8,929	1,216	10,145
Central Services	6.73	0.373922	1,307		1,307	178	1,485
Fleet Services	4.87	0.270580	946		946	129	1,075
Information Technology	35.71	1.984065	6,936		6,936	945	7,881
Commissioners	6.68	0.371144	1,297		1,297	177	1,474
Circuit Court	90.40	5.022669	17,559		17,559	2,392	19,950
Circuit Court Svcs	22.22	1.234554	4,316		4,316	588	4,904
District Court	32.03	1.779603	6,221		6,221	847	7,069
Probate Court	20.76	1.153436	4,032		4,032	549	4,582
Cir Ct Referee	15.07	0.837297	2,927		2,927	399	3,326
F.O.C.	95.96	5.331585	18,639		18,639	2,539	21,177
Elections	2.75	0.152791	534		534	73	607
County Clerk	7.91	0.439484	1,536		1,536	209	1,746
Concealed Pistol	1.00	0.055560	194		194	26	221
Clerk Circuit Ct	23.19	1.288448	4,504		4,504	613	5,118
Equalization	13.80	0.766735	2,680		2,680	365	3,046
Prosecutor	41.18	2.287981	7,999		7,999	1,089	9,088
Pros Atty CRP	18.88	1.048982	3,667		3,667	499	4,167
Pros Atty IV-E	7.25	0.402814	1,408		1,408	192	1,600
Pros Atty CVR	9.84	0.546715	1,911		1,911	260	2,172
Reg of Deeds	5.19	0.288359	1,008		1,008	137	1,145
Co-op Extension	1.00	0.055560	194		194	26	221
KCH Boiler Plant	0.05	0.002778	10		10	1	11
Drain Commissioner	4.00	0.222242	777		777	106	883
Sheriff	179.76	9.987554	34,916		34,916	4,756	39,671
SRO 279-301-3027	16.52	0.917859	3,209		3,209	437	3,646
CP 279-301-3030	1.00	0.055560	194		194	26	221
CP 279-301-3031	1.00	0.055560	194		194	26	221
CP 279-301-3032	1.00	0.055560	194		194	26	221
CP 279-301-3033	2.01	0.111677	390		390	53	444
CP 279-301-3034	0.90	0.050004	175		175	24	199
Emergency Mgmt	1.71	0.095008	332		332	45	377
Marine	2.25	0.125011	437		437	60	497
Twp Law Enf	41.97	2.331874	8,152		8,152	1,110	9,262
Twp Law Enf EP	14.72	0.817850	2,859		2,859	389	3,249
Twp Law Enf CS	1.00	0.055560	194		194	26	221
2nd Road Patrol	4.00	0.222242	777		777	106	883
E-911	65.51	3.639768	12,724		12,724	1,733	14,458
Jail	288.16	16.010318	55,971		55,971	7,628	63,598
RC Inmate Crew	1.00	0.055560	194		194	26	221
Animal Control	10.82	0.601165	2,102		2,102	286	2,388
Medical Examiner	1.53	0.085008	297		297	40	338
Human Services	3.00	0.166681	583		583	79	662
Parks & Rec	68.52	3.807005	13,309		13,309	1,813	15,122
Health	226.15	12.565006	43,926		43,926	5,983	49,909
H-COVID	4.25	0.236132	825		825	112	938

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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
Animal Shelter	15.97	0.887301	3,102		3,102	423	3,524
Lodging Tax	1.00	0.055560	194		194	26	221
Indigent Defense	6.85	0.380589	1,331		1,331	181	1,512
ROD Automation	1.14	0.063339	221		221	30	252
Sh Narcotics Shr	1.00	0.055560	194		194	26	221
283-694 CDBG Admin	1.87	0.103898	363		363	49	413
283-694-CDBG CF	2.99	0.166126	581		581	79	660
283-696-XXXX ESG	0.13	0.007223	25		25	3	29
283-697-XXXX HOME	0.26	0.014446	51		51	7	57
Housing Commissn	4.34	0.241133	843		843	115	958
Community Action	27.64	1.535692	5,369		5,369	731	6,100
CCF IHC ASO	5.01	0.278358	973		973	133	1,106
CCF IHC CP	58.19	3.233065	11,303		11,303	1,540	12,842
CCF JD Juve Det	76.68	4.260379	14,894		14,894	2,029	16,923
CCF JD Fac Mgmt	5.00	0.277802	971		971	132	1,103
Veteran's Millage	8.38	0.465597	1,628		1,628	222	1,849
SP Comm. Correct	2.00	0.111121	388		388	53	441
SP Ag Preservation	0.50	0.027780	97		97	13	110
DPW Resource Rec	1.82	0.101120	354		354	48	402
DPW Admin & Fin	9.36	0.520046	1,818		1,818	248	2,066
DPW NK Landfill	1.58	0.087786	307		307	42	349
DPW SK Landfill	14.56	0.808961	2,828		2,828	385	3,213
DPW WTE	6.40	0.355587	1,243		1,243	169	1,412
DPW Mat. Recycle	12.27	0.681727	2,383		2,383	325	2,708
DPW NK Transfer	8.32	0.462263	1,616		1,616	220	1,836
DPW Sparta LF	0.52	0.028891	101		101	14	115
DPW Kentwood LF	1.61	0.089452	313		313	43	355
DPW HHW	1.96	0.108899	381		381	52	433
Risk Managment	1.00	0.055560	194		194	26	221
Coronavirus Relief Fund	1.26	0.070006	245		245	33	278
Schedule .4 Total for Payroll	1,799.84	100.000000	349,591		349,591	47,167	396,758

Allocation Basis: Average number of FTE employees by department

Allocation Source: Employee summary report

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	37	0.569932	1,524		1,524		1,524
Administrator 101-172	106	1.632779	4,366		4,366	592	4,959
Human Resources	48	0.739372	1,977		1,977	268	2,245
Purchasing 101-233	28	0.431300	1,153		1,153	156	1,310
Treasurer 101-253	58	0.893407	2,389		2,389	324	2,713
Facilities Mgmt 101-265-2601	91	1.401725	3,748		3,748	509	4,257
Building & Grounds	271	4.174368	11,163		11,163	1,515	12,678
Central Services	35	0.539125	1,442		1,442	196	1,637
Fleet Services	38	0.585336	1,565		1,565	212	1,778
Information Technology	234	3.604436	9,639		9,639	1,308	10,947
Commissioners	35	0.539125	1,442		1,442	196	1,637
Circuit Court	128	1.971657	5,272		5,272	715	5,988
Circuit Court Svcs	36	0.554529	1,483		1,483	201	1,684
District Court	76	1.170672	3,131		3,131	425	3,555
Law Library	2	0.030807	82		82	11	94
Probate Court	45	0.693161	1,854		1,854	251	2,105
Cir Ct Referee	20	0.308071	824		824	112	936
Probation CC	8	0.123229	330		330	45	374
F.O.C.	86	1.324707	3,542		3,542	481	4,023
Elections	32	0.492914	1,318		1,318	179	1,497
COMIT	2	0.030807	82		82	11	94
County Clerk	29	0.446704	1,195		1,195	162	1,357
Concealed Pistol	27	0.415896	1,112		1,112	151	1,263
Clerk Circuit Ct	39	0.600739	1,606		1,606	218	1,824
Equalization	47	0.723968	1,936		1,936	263	2,199
Prosecutor	45	0.693161	1,854		1,854	251	2,105
Pros Atty CRP	36	0.554529	1,483		1,483	201	1,684
Pros Atty IV-E	30	0.462107	1,236		1,236	168	1,403
Pros Atty CVR	32	0.492914	1,318		1,318	179	1,497
Reg of Deeds	25	0.385089	1,030		1,030	140	1,169
Co-op Extension	20	0.308071	824		824	112	936
KCH Boiler Plant	25	0.385089	1,030		1,030	140	1,169
Drain Commissioner	39	0.600739	1,606		1,606	218	1,824
Sheriff	197	3.034504	8,115		8,115	1,101	9,216
SRO 279-301-3027	24	0.369686	989		989	134	1,123
CP 279-301-3030	19	0.292668	783		783	106	889
CP 279-301-3031	18	0.277264	741		741	101	842
CP 279-301-3032	19	0.292668	783		783	106	889
CP 279-301-3033	22	0.338879	906		906	123	1,029
CP 279-301-3034	19	0.292668	783		783	106	889
Traffic & Safety	7	0.107825	288		288	39	327
Emergency Mgmt	46	0.708564	1,895		1,895	257	2,152
Marine	19	0.292668	783		783	106	889
Twp Law Enf	30	0.462107	1,236		1,236	168	1,403
Twp Law Enf EP	25	0.385089	1,030		1,030	140	1,169
Twp Law Enf CS	20	0.308071	824		824	112	936
2nd Road Patrol	26	0.400493	1,071		1,071	145	1,216
E-911	33	0.508318	1,359		1,359	184	1,544
Dispatch 261-325	7	0.107825	288		288	39	327
Jail	135	2.079482	5,561		5,561	755	6,315
MDOT Road Crew	14	0.215650	577		577	78	655
RC Inmate Crew	19	0.292668	783		783	106	889

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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
Animal Control	23	0.354282	947		947	129	1,076
Health Prev Prog	3	0.046211	124		124	17	140
Medical Examiner	35	0.539125	1,442		1,442	196	1,637
Mental Health	1	0.015404	41		41	6	47
Human Services	7	0.107825	288		288	39	327
Guardianship	13	0.200246	535		535	73	608
Zoo	5	0.077018	206		206	28	234
Fire Prevention	15	0.231054	618		618	84	702
Parks & Rec	679	10.459026	27,969		27,969	3,795	31,764
Health	287	4.420826	11,822		11,822	1,604	13,426
H-COVID	113	1.740604	4,655		4,655	632	5,286
Animal Shelter	70	1.078250	2,883		2,883	391	3,275
Lodging Tax	25	0.385089	1,030		1,030	140	1,169
Early Childhood Mil	16	0.246457	659		659	89	748
Corr/Det Fac.	8	0.123229	330		330	45	374
Senior Millage	14	0.215650	577		577	78	655
Indigent Defense	43	0.662354	1,771		1,771	240	2,012
ROD Automation	35	0.539125	1,442		1,442	196	1,637
Zoo/Museum Millage	16	0.246457	659		659	89	748
Sh Narcotics Shr	33	0.508318	1,359		1,359	184	1,544
Sh Narcotics Fed	2	0.030807	82		82	11	94
283-694 CDBG Admin	46	0.708564	1,895		1,895	257	2,152
283-694 CDBG HR	5	0.077018	206		206	28	234
283-694 CDBG LGA	2	0.030807	82		82	11	94
283-694-CDBG CF	37	0.569932	1,524		1,524	207	1,731
283-696-XXXX ESG	53	0.816389	2,183		2,183	296	2,479
283-697-XXXX HOME	44	0.677757	1,812		1,812	246	2,058
Housing Commissn	69	1.062847	2,842		2,842	386	3,228
Community Action	75	1.155268	3,089		3,089	419	3,509
CC Juve AD	4	0.061614	165		165	22	187
CC Milk Meal	3	0.046211	124		124	17	140
CCF State Inst.	3	0.046211	124		124	17	140
CCF IHC ASO	28	0.431300	1,153		1,153	156	1,310
CCF IHC CP	45	0.693161	1,854		1,854	251	2,105
CCF IHC YDIP	4	0.061614	165		165	22	187
CCF IHC CASA	5	0.077018	206		206	28	234
CCF IC ICP	8	0.123229	330		330	45	374
CCF IC ICPO	4	0.061614	165		165	22	187
CCF FFC FFCP	4	0.061614	165		165	22	187
CCF FFC FFCPO	4	0.061614	165		165	22	187
CCF FFC FFCPPRC	4	0.061614	165		165	22	187
CCF JD Juve Det	50	0.770179	2,060		2,060	279	2,339
CCF JD Fac Mgmt	31	0.477511	1,277		1,277	173	1,450
CCF DHHS	19	0.292668	783		783	106	889
Veteran's Millage	49	0.754775	2,018		2,018	274	2,292
SP Comm. Correct	34	0.523722	1,401		1,401	190	1,591
SP Remonum.	3	0.046211	124		124	17	140
SP Ag Preservation	11	0.169439	453		453	61	515
KCBA Debt Service	28	0.431300	1,153		1,153	156	1,310
DPW Resource Rec	57	0.878004	2,348		2,348	319	2,666
DPW Act 451	4	0.061614	165		165	22	187
DPW Admin & Fin	54	0.831793	2,224		2,224	302	2,526

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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 NK Landfill	50	0.770179	2,060		2,060	279	2,339
DPW LTE	15	0.231054	618		618	84	702
DPW SK Landfill	82	1.263093	3,378		3,378	458	3,836
DPW WTE	75	1.155268	3,089		3,089	419	3,509
DPW Mat. Recycle	75	1.155268	3,089		3,089	419	3,509
DPW NK Transfer	62	0.955022	2,554		2,554	347	2,900
DPW Sparta LF	28	0.431300	1,153		1,153	156	1,310
DPW Kentwood LF	52	0.800986	2,142		2,142	291	2,433
DPW Ordinance	14	0.215650	577		577	78	655
DPW HHW	38	0.585336	1,565		1,565	212	1,778
Delinquent Tax	123	1.894640	5,067		5,067	687	5,754
Motor Pool	8	0.123229	330		330	45	374
Office Equipment	150	2.310536	6,179		6,179	838	7,017
Risk Managment	65	1.001232	2,677		2,677	363	3,041
Drain Revolving	721	11.105979	29,699		29,699	4,036	33,735
Lake Level Revol	79	1.216882	3,254		3,254	441	3,696
Drain Debt Serv	9	0.138632	371		371	50	421
Coronavirus Relief Fund	97	1.494147	3,996		3,996	542	4,538
Non Allocated	10	0.154036	412		412	56	468
Schedule .4 Total for Budgeting	6,492	100.000000	267,413		267,413	36,081	303,494

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	47,419	67.660237	72,156		72,156	9,734	81,890
Central Services	8,520	12.156840	12,965		12,965	1,749	14,713
Fleet Services	8,520	12.156840	12,965		12,965	1,749	14,713
Risk Managment	5,625	8.026083	8,559		8,559	1,155	9,714
Schedule .4 Total for Division Admin	70,084	100.000000	106,644		106,644	14,387	121,031

Allocation Basis: Dollar amount of admin wages by benefiting department

Allocation Source: General Ledger

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	797	0.277785	344		344		344
Administrator 101-172	2,729	0.951159	1,179		1,179	4	1,183
Human Resources	1,394	0.485862	602		602	2	604
Purchasing 101-233	604	0.210517	261		261	1	262
Treasurer 101-253	2,448	0.853220	1,058		1,058	3	1,061
Facilities Mgmt 101-265-2601	1,646	0.573693	711		711	2	713
Building & Grounds	9,631	3.356767	4,162		4,162	12	4,174
Central Services	1,313	0.457630	567		567	2	569
Fleet Services	1,955	0.681391	845		845	3	847
Information Technology	5,310	1.850735	2,295		2,295	7	2,301
Commissioners	915	0.318912	395		395	1	397
Circuit Court	29,705	10.353313	12,836		12,836	39	12,874
Circuit Court Svcs	1,048	0.365268	453		453	1	454
District Court	2,454	0.855312	1,060		1,060	3	1,064
Law Library	40	0.013942	17		17	0	17
Probate Court	3,726	1.298652	1,610		1,610	5	1,615
Cir Ct Referee	473	0.164858	204		204	1	205
Probation CC	130	0.045310	56		56	0	56
F.O.C.	3,609	1.257873	1,560		1,560	5	1,564
Elections	614	0.214002	265		265	1	266
COMIT	14	0.004880	6		6	0	6
County Clerk	1,609	0.560797	695		695	2	697
Concealed Pistol	681	0.237354	294		294	1	295
Clerk Circuit Ct	1,202	0.418942	519		519	2	521
Equalization	953	0.332156	412		412	1	413
Prosecutor	5,039	1.756282	2,177		2,177	7	2,184
Pros Atty CRP	1,676	0.584149	724		724	2	726
Pros Atty IV-E	612	0.213305	264		264	1	265
Pros Atty CVR	827	0.288241	357		357	1	358
Reg of Deeds	1,388	0.483770	600		600	2	602
Co-op Extension	394	0.137324	170		170	0	171
KCH Boiler Plant	886	0.308804	383		383	1	384
Drain Commissioner	753	0.262449	325		325	1	326
Sheriff	9,851	3.433445	4,257		4,257	13	4,269
SRO 279-301-3027	1,408	0.490741	608		608	2	610
CP 279-301-3030	370	0.128959	160		160	0	160
CP 279-301-3031	368	0.128262	159		159	0	159
CP 279-301-3032	395	0.137672	171		171	0	171
CP 279-301-3033	524	0.182634	226		226	1	227
CP 279-301-3034	358	0.124777	155		155	0	155
Traffic & Safety	40	0.013942	17		17	0	17
Emergency Mgmt	841	0.293120	363		363	1	364
Marine	401	0.139764	173		173	1	174
Twp Law Enf	1,129	0.393499	488		488	1	489
Twp Law Enf EP	800	0.278830	346		346	1	347
Twp Law Enf CS	428	0.149174	185		185	1	185
2nd Road Patrol	681	0.237354	294		294	1	295
E-911	2,009	0.700212	868		868	3	871
Dispatch 261-325	1,172	0.408486	506		506	1	508
Jail	8,551	2.980346	3,695		3,695	11	3,706
MDOT Road Crew	231	0.080512	100		100	0	100
RC Inmate Crew	560	0.195181	242		242	1	243

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services 101-191

Activity - Audit Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Animal Control	693	0.241537	299		299	1	300
Health Prev Prog	106	0.036945	46		46	0	46
Medical Examiner	763	0.265934	330		330	1	331
Mental Health	9	0.003137	4		4		4
Human Services	530	0.184725	229		229	1	230
Guardianship	3,020	1.052584	1,305		1,305	4	1,309
Zoo	9	0.003137	4		4		4
Fire Prevention	272	0.094802	118		118	0	118
Parks & Rec	19,918	6.942174	8,607		8,607	26	8,633
Health	54,841	19.114155	23,698		23,698	74	23,771
H-COVID	4,000	1.394151	1,728		1,728	5	1,734
Animal Shelter	2,410	0.839976	1,041		1,041	3	1,044
Lodging Tax	1,483	0.516881	641		641	2	643
Early Childhood Mil	693	0.241537	299		299	1	300
Corr/Det Fac.	495	0.172526	214		214	1	214
Senior Millage	713	0.248507	308		308	1	309
Indigent Defense	4,781	1.666359	2,066		2,066	6	2,072
ROD Automation	1,161	0.404652	502		502	1	503
Zoo/Museum Millage	1,017	0.354463	439		439	1	441
Sh Narcotics Shr	613	0.213654	265		265	1	266
Sh Narcotics Fed	64	0.022306	28		28	0	28
283-694 CDBG Admin	1,301	0.453448	562		562	2	564
283-694 CDBG HR	188	0.065525	81		81	0	81
283-694 CDBG LGA	98	0.034157	42		42	0	42
283-694-CDBG CF	1,573	0.548250	680		680	2	682
283-696-XXXX ESG	759	0.264540	328		328	1	329
283-697-XXXX HOME	558	0.194484	241		241	1	242
Housing Commissn	17,405	6.066299	7,521		7,521	23	7,543
Community Action	18,724	6.526020	8,091		8,091	24	8,115
CC Juve AD	67	0.023352	29		29	0	29
CC Milk Meal	346	0.120594	150		150	0	150
CCF State Inst.	18	0.006274	8		8	0	8
CCF IHC ASO	480	0.167298	207		207	1	208
CCF IHC CP	4,901	1.708183	2,118		2,118	6	2,124
CCF IHC YDIP	50	0.017427	22		22	0	22
CCF IHC CASA	58	0.020215	25		25	0	25
CCF IC ICP	549	0.191347	237		237	1	238
CCF IC ICPO	161	0.056115	70		70	0	70
CCF FFC FFCP	100	0.034854	43		43	0	43
CCF FFC FFCPO	528	0.184028	228		228	1	229
CCF FFC FFCPPRC	430	0.149871	186		186	1	186
CCF JD Juve Det	2,530	0.881800	1,093		1,093	3	1,096
CCF JD Fac Mgmt	1,372	0.478194	593		593	2	595
CCF DHHS	303	0.105607	131		131	0	131
Veteran's Millage	2,737	0.953948	1,183		1,183	4	1,186
SP Comm. Correct	745	0.259661	322		322	1	323
SP Remonum.	61	0.021261	26		26	0	26
SP Ag Preservation	220	0.076678	95		95	0	95
KCBA Debt Service	122	0.042522	53		53	0	53
Deliquent Tax	3,350	1.167601	1,448		1,448	4	1,452
Motor Pool	486	0.169389	210		210	1	211
Office Equipment	450	0.156842	194		194	1	195

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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
Risk Management	1,873	0.652811	809		809	2	812
Drain Revolving	7,832	2.729747	3,384		3,384	10	3,394
Lake Level Revol	485	0.169041	210		210	1	210
Drain Debt Serv	118	0.041127	51		51	0	51
Coronavirus Relief Fund	725	0.252690	313		313	1	314
Non Allocated	927	0.323094	401		401	1	402
Schedule .4 Total for Audit Services	286,913	100.000000	123,979		123,979	371	124,350

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department Fiscal Services 101-191

Receiving Department	Total	Accounting	Payroll	Budgeting	Division Admin
Fiscal Services 101-191	7,534	2,352	3,314	1,524	0
Administrator 101-172	19,677	9,823	3,712	4,959	0
Human Resources	11,448	5,041	3,558	2,245	0
Purchasing 101-233	87,120	2,200	1,459	1,310	81,890
Treasurer 101-253	9,986	3,671	2,540	2,713	0
Facilities Mgmt 101-265-2601	11,491	5,882	638	4,257	0
Building & Grounds	60,911	33,914	10,145	12,678	0
Central Services	22,787	4,382	1,485	1,637	14,713
Fleet Services	25,534	7,121	1,075	1,778	14,713
Information Technology	39,945	18,816	7,881	10,947	0
Commissioners	6,841	3,333	1,474	1,637	0
Circuit Court	145,643	106,830	19,950	5,988	0
Circuit Court Svcs	10,761	3,719	4,904	1,684	0
District Court	19,828	8,141	7,069	3,555	0
Law Library	256	146	0	94	0
Probate Court	18,384	10,082	4,582	2,105	0
Cir Ct Referee	6,189	1,723	3,326	936	0
Probation CC	904	473	0	374	0
F.O.C.	39,039	12,275	21,177	4,023	0
Elections	4,450	2,080	607	1,497	0
COMIT	140	40	0	94	0
County Clerk	6,746	2,947	1,746	1,357	0
Concealed Pistol	3,571	1,792	221	1,263	0
Clerk Circuit Ct	11,601	4,138	5,118	1,824	0
Equalization	8,702	3,045	3,046	2,199	0
Prosecutor	31,654	18,277	9,088	2,105	0
Pros Atty CRP	12,459	5,882	4,167	1,684	0
Pros Atty IV-E	5,432	2,164	1,600	1,403	0
Pros Atty CVR	6,963	2,936	2,172	1,497	0
Reg of Deeds	5,692	2,775	1,145	1,169	0
Co-op Extension	2,762	1,435	221	936	0
KCH Boiler Plant	4,398	2,834	11	1,169	0
Drain Commissioner	5,598	2,564	883	1,824	0
Sheriff	87,238	34,081	39,671	9,216	0
SRO 279-301-3027	9,429	4,050	3,646	1,123	0
CP 279-301-3030	2,552	1,282	221	889	0
CP 279-301-3031	2,475	1,253	221	842	0
CP 279-301-3032	2,654	1,373	221	889	0
CP 279-301-3033	3,535	1,836	444	1,029	0
CP 279-301-3034	2,495	1,253	199	889	0
Traffic & Safety	454	109	0	327	0
Emergency Mgmt	5,869	2,976	377	2,152	0
Marine	3,009	1,450	497	889	0
Twp Law Enf	14,801	3,646	9,262	1,403	0
Twp Law Enf EP	7,460	2,695	3,249	1,169	0
Twp Law Enf CS	2,835	1,493	221	936	0
2nd Road Patrol	4,853	2,459	883	1,216	0
E-911	24,106	7,234	14,458	1,544	0
Dispatch 261-325	1,258	422	0	327	0
Jail	103,006	29,386	63,598	6,315	0
MDOT Road Crew	1,523	768	0	655	0
RC Inmate Crew	3,326	1,974	221	889	0

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department Fiscal Services 101-191

Receiving Department	Total	Accounting	Payroll	Budgeting	Division Admin
Animal Control	6,288	2,524	2,388	1,076	0
Health Prev Prog	572	386	0	140	0
Medical Examiner	4,873	2,568	338	1,637	0
Mental Health	83	33	0	47	0
Human Services	3,150	1,930	662	327	0
Guardianship	12,884	10,967	0	608	0
Zoo	270	33	0	234	0
Fire Prevention	1,650	830	0	702	0
Parks & Rec	127,069	71,550	15,122	31,764	0
Health	278,274	191,167	49,909	13,426	0
H-COVID	21,820	13,863	938	5,286	0
Animal Shelter	15,536	7,693	3,524	3,275	0
Lodging Tax	3,555	1,522	221	1,169	0
Early Childhood Mil	2,054	1,005	0	748	0
Corr/Det Fac.	847	259	0	374	0
Senior Millage	2,027	1,064	0	655	0
Indigent Defense	23,009	17,414	1,512	2,012	0
ROD Automation	5,881	3,489	252	1,637	0
Zoo/Museum Millage	1,852	663	0	748	0
Sh Narcotics Shr	4,215	2,185	221	1,544	0
Sh Narcotics Fed	354	233	0	94	0
283-694 CDBG Admin	7,648	4,520	413	2,152	0
283-694 CDBG HR	862	546	0	234	0
283-694 CDBG LGA	398	262	0	94	0
283-694-CDBG CF	8,430	5,358	660	1,731	0
283-696-XXXX ESG	5,325	2,488	29	2,479	0
283-697-XXXX HOME	4,226	1,868	57	2,058	0
Housing Commissn	75,084	63,355	958	3,228	0
Community Action	83,756	66,032	6,100	3,509	0
CC Juve AD	453	237	0	187	0
CC Milk Meal	1,510	1,220	0	140	0
CCF State Inst.	214	66	0	140	0
CCF IHC ASO	4,350	1,726	1,106	1,310	0
CCF IHC CP	34,904	17,833	12,842	2,105	0
CCF IHC YDIP	391	182	0	187	0
CCF IHC CASA	463	204	0	234	0
CCF IC ICP	2,532	1,919	0	374	0
CCF IC ICPO	843	586	0	187	0
CCF FFC FFCP	595	364	0	187	0
CCF FFC FFCPO	2,335	1,919	0	187	0
CCF FFC FFCPPRC	1,936	1,563	0	187	0
CCF JD Juve Det	29,548	9,190	16,923	2,339	0
CCF JD Fac Mgmt	8,142	4,994	1,103	1,450	0
CCF DHHS	2,120	1,100	0	889	0
Veteran's Millage	13,756	8,428	1,849	2,292	0
SP Comm. Correct	5,003	2,648	441	1,591	0
SP Remonum.	374	208	0	140	0
SP Ag Preservation	1,507	787	110	515	0
KCBA Debt Service	1,796	433	0	1,310	0
DPW Resource Rec	5,483	2,415	402	2,666	0
DPW Act 451	282	95	0	187	0
DPW Admin & Fin	9,418	4,826	2,066	2,526	0

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department Fiscal Services 101-191

Receiving Department	Total	Accounting	Payroll	Budgeting	Division Admin
DPW NK Landfill	7,386	4,699	349	2,339	0
DPW LTE	1,139	437	0	702	0
DPW SK Landfill	21,039	13,990	3,213	3,836	0
DPW WTE	16,431	11,510	1,412	3,509	0
DPW Mat. Recycle	21,004	14,788	2,708	3,509	0
DPW NK Transfer	17,062	12,326	1,836	2,900	0
DPW Sparta LF	3,227	1,803	115	1,310	0
DPW Kentwood LF	6,711	3,923	355	2,433	0
DPW Ordinance	1,234	579	0	655	0
DPW HHW	6,242	4,032	433	1,778	0
Delinquent Tax	10,994	3,788	0	5,754	0
Motor Pool	2,355	1,770	0	374	0
Office Equipment	8,840	1,628	0	7,017	0
Risk Management	20,070	6,283	221	3,041	9,714
Drain Revolving	64,210	27,081	0	33,735	0
Lake Level Revol	5,618	1,712	0	3,696	0
Drain Debt Serv	902	430	0	421	0
Coronavirus Relief Fund	7,741	2,612	278	4,538	0
Non Allocated	4,224	3,355	0	468	0
Direct Bill	0	0	0	0	0
Total	1,993,700	1,048,067	396,758	303,494	121,031

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department Fiscal Services 101-191

Receiving Department	Audit Services
Fiscal Services 101-191	344
Administrator 101-172	1,183
Human Resources	604
Purchasing 101-233	262
Treasurer 101-253	1,061
Facilities Mgmt 101-265-2601	713
Building & Grounds	4,174
Central Services	569
Fleet Services	847
Information Technology	2,301
Commissioners	397
Circuit Court	12,874
Circuit Court Svcs	454
District Court	1,064
Law Library	17
Probate Court	1,615
Cir Ct Referee	205
Probation CC	56
F.O.C.	1,564
Elections	266
COMIT	6
County Clerk	697
Concealed Pistol	295
Clerk Circuit Ct	521
Equalization	413
Prosecutor	2,184
Pros Atty CRP	726
Pros Atty IV-E	265
Pros Atty CVR	358
Reg of Deeds	602
Co-op Extension	171
KCH Boiler Plant	384
Drain Commissioner	326
Sheriff	4,269
SRO 279-301-3027	610
CP 279-301-3030	160
CP 279-301-3031	159
CP 279-301-3032	171
CP 279-301-3033	227
CP 279-301-3034	155
Traffic & Safety	17
Emergency Mgmt	364
Marine	174
Twp Law Enf	489
Twp Law Enf EP	347
Twp Law Enf CS	185
2nd Road Patrol	295
E-911	871
Dispatch 261-325	508
Jail	3,706
MDOT Road Crew	100
RC Inmate Crew	243

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department Fiscal Services 101-191

Receiving Department	Audit Services
Animal Control	300
Health Prev Prog	46
Medical Examiner	331
Mental Health	4
Human Services	230
Guardianship	1,309
Zoo	4
Fire Prevention	118
Parks & Rec	8,633
Health	23,771
H-COVID	1,734
Animal Shelter	1,044
Lodging Tax	643
Early Childhood Mil	300
Corr/Det Fac.	214
Senior Millage	309
Indigent Defense	2,072
ROD Automation	503
Zoo/Museum Millage	441
Sh Narcotics Shr	266
Sh Narcotics Fed	28
283-694 CDBG Admin	564
283-694 CDBG HR	81
283-694 CDBG LGA	42
283-694-CDBG CF	682
283-696-XXXX ESG	329
283-697-XXXX HOME	242
Housing Commissn	7,543
Community Action	8,115
CC Juve AD	29
CC Milk Meal	150
CCF State Inst.	8
CCF IHC ASO	208
CCF IHC CP	2,124
CCF IHC YDIP	22
CCF IHC CASA	25
CCF IC ICP	238
CCF IC ICPO	70
CCF FFC FFCP	43
CCF FFC FFCPO	229
CCF FFC FFCPPRC	186
CCF JD Juve Det	1,096
CCF JD Fac Mgmt	595
CCF DHHS	131
Veteran's Millage	1,186
SP Comm. Correct	323
SP Remonum.	26
SP Ag Preservation	95
KCBA Debt Service	53
DPW Resource Rec	0
DPW Act 451	0
DPW Admin & Fin	0

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department Fiscal Services 101-191

Receiving Department	Audit Services
DPW NK Landfill	0
DPW LTE	0
DPW SK Landfill	0
DPW WTE	0
DPW Mat. Recycle	0
DPW NK Transfer	0
DPW Sparta LF	0
DPW Kentwood LF	0
DPW Ordinance	0
DPW HHW	0
Deliquent Tax	1,452
Motor Pool	211
Office Equipment	195
Risk Managment	812
Drain Revolving	3,394
Lake Level Revol	210
Drain Debt Serv	51
Coronavirus Relief Fund	314
Non Allocated	402
Direct Bill	0
Total	124,350

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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 (9 Months)
Based On The Year Ended September 30, 2023
Schedule .2 - Costs To Be Allocated
For Department Administrator 101-172

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,574,791			2,574,791
Deductions:				
Contributions	-25,000			
Total Deductions:	<u>-25,000</u>			-25,000
Cost Adjustments:				
Corporate Counsel	187,344			
Reimbursement	-157			
Total Departmental Cost Adjustments:	<u>187,187</u>			187,187
Inbound Costs:				
Building Depreciation	17,497		17,497	
Fiscal Services 101-191	17,466	2,211	19,677	
Administrator 101-172		21,755	21,755	
Human Resources		12,377	12,377	
Purchasing 101-233		7,618	7,618	
Treasurer 101-253		1,763	1,763	
Building & Grounds		101,206	101,206	
Central Services		15,084	15,084	
Information Technology		83,575	83,575	
I.T. Fiscal/HR/Phone System		14,136	14,136	
Total Allocated Additions:	<u>34,962</u>	<u>259,725</u>	294,687	294,687
Total To Be Allocated:	<u>2,771,940</u>	<u>259,725</u>		<u>3,031,665</u>

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department Administrator 101-172

	Total	G&A	County Admin	Legal/Prof Serv
Wages & Benefits				
SALARIES & WAGES	1,205,767	0	1,205,767	0
FRINGE BENEFITS	392,540	0	392,540	0
Other Expense & Cost				
Supplies	2,466	0	2,466	0
Memberships	175,867	0	175,867	0
Operating Expenses	36,976	0	36,976	0
Insurance	7,978	0	7,978	0
Contract Services	60	0	60	0
Expendable Equip	12,496	0	12,496	0
Meetings	3,752	0	3,752	0
Audit Adjustment	0	0	0	0
*Contributions	25,000	0	0	0
Unit 1721 - Mgt Studies	329,885	0	33,080	296,805
Unit 1726 - DEI	382,004	0	382,004	0
Departmental Total				
Expenditures Per Financial Statement	2,574,791			
Deductions				
*Total Disallowed Costs	(25,000)	0	0	0
Cost Adjustments				
Corporate Counsel	187,344	0	40,153	147,191
Reimbursement	(157)	0	(157)	0
Functional Cost	2,736,978	0	2,292,982	443,996
Allocation Step 1				
Inbound - All Others	34,962	0	34,962	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	2,771,940	0	2,327,944	443,996
Allocation Step 2				
Inbound - All Others	259,725	0	259,725	0
2nd Allocation	259,725	0	259,725	0
Total For Administrator 101-172				
Schedule .3 Total	3,031,665	0	2,587,669	443,996

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	17.06	0.947862	22,066		22,066		22,066
Administrator 101-172	16.82	0.934528	21,755		21,755		21,755
Human Resources	16.12	0.895635	20,850		20,850	2,371	23,221
Purchasing 101-233	6.61	0.367255	8,549		8,549	972	9,522
Treasurer 101-253	11.51	0.639501	14,887		14,887	1,693	16,580
Facilities Mgmt 101-265-2601	2.89	0.160570	3,738		3,738	425	4,163
Building & Grounds	45.97	2.554116	59,458		59,458	6,761	66,219
Central Services	6.73	0.373922	8,705		8,705	990	9,694
Fleet Services	4.87	0.270580	6,299		6,299	716	7,015
Information Technology	35.71	1.984065	46,188		46,188	5,252	51,440
Commissioners	6.68	0.371144	8,640		8,640	982	9,623
Circuit Court	90.40	5.022669	116,925		116,925	13,295	130,220
Circuit Court Svcs	22.22	1.234554	28,740		28,740	3,268	32,008
District Court	32.03	1.779603	41,428		41,428	4,711	46,139
Probate Court	20.76	1.153436	26,851		26,851	3,053	29,905
Cir Ct Referee	15.07	0.837297	19,492		19,492	2,216	21,708
F.O.C.	95.96	5.331585	124,116		124,116	14,113	138,229
Elections	2.75	0.152791	3,557		3,557	404	3,961
County Clerk	7.91	0.439484	10,231		10,231	1,163	11,394
Concealed Pistol	1.00	0.055560	1,293		1,293	147	1,440
Clerk Circuit Ct	23.19	1.288448	29,994		29,994	3,411	33,405
Equalization	13.80	0.766735	17,849		17,849	2,030	19,879
Prosecutor	41.18	2.287981	53,263		53,263	6,056	59,319
Pros Atty CRP	18.88	1.048982	24,420		24,420	2,777	27,196
Pros Atty IV-E	7.25	0.402814	9,377		9,377	1,066	10,444
Pros Atty CVR	9.84	0.546715	12,727		12,727	1,447	14,174
Reg of Deeds	5.19	0.288359	6,713		6,713	763	7,476
Co-op Extension	1.00	0.055560	1,293		1,293	147	1,440
KCH Boiler Plant	0.05	0.002778	65		65	7	72
Drain Commissioner	4.00	0.222242	5,174		5,174	588	5,762
Sheriff	179.76	9.987554	232,505		232,505	26,438	258,942
SRO 279-301-3027	16.52	0.917859	21,367		21,367	2,430	23,797
CP 279-301-3030	1.00	0.055560	1,293		1,293	147	1,440
CP 279-301-3031	1.00	0.055560	1,293		1,293	147	1,440
CP 279-301-3032	1.00	0.055560	1,293		1,293	147	1,440
CP 279-301-3033	2.01	0.111677	2,600		2,600	296	2,895
CP 279-301-3034	0.90	0.050004	1,164		1,164	132	1,296
Emergency Mgmt	1.71	0.095008	2,212		2,212	251	2,463
Marine	2.25	0.125011	2,910		2,910	331	3,241
Twp Law Enf	41.97	2.331874	54,285		54,285	6,173	60,457
Twp Law Enf EP	14.72	0.817850	19,039		19,039	2,165	21,204
Twp Law Enf CS	1.00	0.055560	1,293		1,293	147	1,440
2nd Road Patrol	4.00	0.222242	5,174		5,174	588	5,762
E-911	65.51	3.639768	84,732		84,732	9,635	94,367
Jail	288.16	16.010318	372,711		372,711	42,381	415,092
RC Inmate Crew	1.00	0.055560	1,293		1,293	147	1,440
Animal Control	10.82	0.601165	13,995		13,995	1,591	15,586
Medical Examiner	1.53	0.085008	1,979		1,979	225	2,204
Human Services	3.00	0.166681	3,880		3,880	441	4,321
Parks & Rec	68.52	3.807005	88,625		88,625	10,077	98,702
Health	226.15	12.565006	292,506		292,506	33,261	325,767
H-COVID	4.25	0.236132	5,497		5,497	625	6,122

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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
Animal Shelter	15.97	0.887301	20,656		20,656	2,349	23,005
Lodging Tax	1.00	0.055560	1,293		1,293	147	1,440
Indigent Defense	6.85	0.380589	8,860		8,860	1,007	9,867
ROD Automation	1.14	0.063339	1,474		1,474	168	1,642
Sh Narcotics Shr	1.00	0.055560	1,293		1,293	147	1,440
283-694 CDBG Admin	1.87	0.103898	2,419		2,419	275	2,694
283-694-CDBG CF	2.99	0.166126	3,867		3,867	440	4,307
283-696-XXXX ESG	0.13	0.007223	168		168	19	187
283-697-XXXX HOME	0.26	0.014446	336		336	38	374
Housing Commissn	4.34	0.241133	5,613		5,613	638	6,252
Community Action	27.64	1.535692	35,750		35,750	4,065	39,815
CCF IHC ASO	5.01	0.278358	6,480		6,480	737	7,217
CCF IHC CP	58.19	3.233065	75,264		75,264	8,558	83,822
CCF JD Juve Det	76.68	4.260379	99,179		99,179	11,278	110,457
CCF JD Fac Mgmt	5.00	0.277802	6,467		6,467	735	7,202
Veteran's Millage	8.38	0.465597	10,839		10,839	1,232	12,071
SP Comm. Correct	2.00	0.111121	2,587		2,587	294	2,881
SP Ag Preservation	0.50	0.027780	647		647	74	720
DPW Resource Rec	1.82	0.101120	2,354		2,354	268	2,622
DPW Admin & Fin	9.36	0.520046	12,106		12,106	1,377	13,483
DPW NK Landfill	1.58	0.087786	2,044		2,044	232	2,276
DPW SK Landfill	14.56	0.808961	18,832		18,832	2,141	20,974
DPW WTE	6.40	0.355587	8,278		8,278	941	9,219
DPW Mat. Recycle	12.27	0.681727	15,870		15,870	1,805	17,675
DPW NK Transfer	8.32	0.462263	10,761		10,761	1,224	11,985
DPW Sparta LF	0.52	0.028891	673		673	76	749
DPW Kentwood LF	1.61	0.089452	2,082		2,082	237	2,319
DPW HHW	1.96	0.108899	2,535		2,535	288	2,823
Risk Managment	1.00	0.055560	1,293		1,293	147	1,440
Coronavirus Relief Fund	1.26	0.070006	1,630		1,630	185	1,815
Schedule .4 Total for County Admin	1,799.84	100.000000	2,327,944		2,327,944	259,725	2,587,669

Allocation Basis: Average number of FTE employees by department

Allocation Source: Employee summary report

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Administrator 101-172

Activity - Legal/Prof Serv

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Human Resources	155,694.00	35.066532	155,694		155,694		155,694
Parks & Rec	39,000.00	8.783863	39,000		39,000		39,000
Non Allocated	249,302.00	56.149605	249,302		249,302		249,302
Schedule .4 Total for Legal/Prof Serv	443,996.00	100.000000	443,996		443,996	0	443,996

Allocation Basis: Dollar amount of charges by department

Allocation Source: Paid invoices

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department Administrator 101-172

Receiving Department	Total	County Admin	Legal/Prof Serv
Fiscal Services 101-191	22,066	22,066	0
Administrator 101-172	21,755	21,755	0
Human Resources	178,915	23,221	155,694
Purchasing 101-233	9,522	9,522	0
Treasurer 101-253	16,580	16,580	0
Facilities Mgmt 101-265-2601	4,163	4,163	0
Building & Grounds	66,219	66,219	0
Central Services	9,694	9,694	0
Fleet Services	7,015	7,015	0
Information Technology	51,440	51,440	0
Commissioners	9,623	9,623	0
Circuit Court	130,220	130,220	0
Circuit Court Svcs	32,008	32,008	0
District Court	46,139	46,139	0
Probate Court	29,905	29,905	0
Cir Ct Referee	21,708	21,708	0
F.O.C.	138,229	138,229	0
Elections	3,961	3,961	0
County Clerk	11,394	11,394	0
Concealed Pistol	1,440	1,440	0
Clerk Circuit Ct	33,405	33,405	0
Equalization	19,879	19,879	0
Prosecutor	59,319	59,319	0
Pros Atty CRP	27,196	27,196	0
Pros Atty IV-E	10,444	10,444	0
Pros Atty CVR	14,174	14,174	0
Reg of Deeds	7,476	7,476	0
Co-op Extension	1,440	1,440	0
KCH Boiler Plant	72	72	0
Drain Commissioner	5,762	5,762	0
Sheriff	258,942	258,942	0
SRO 279-301-3027	23,797	23,797	0
CP 279-301-3030	1,440	1,440	0
CP 279-301-3031	1,440	1,440	0
CP 279-301-3032	1,440	1,440	0
CP 279-301-3033	2,895	2,895	0
CP 279-301-3034	1,296	1,296	0
Emergency Mgmt	2,463	2,463	0
Marine	3,241	3,241	0
Twp Law Enf	60,457	60,457	0
Twp Law Enf EP	21,204	21,204	0
Twp Law Enf CS	1,440	1,440	0
2nd Road Patrol	5,762	5,762	0
E-911	94,367	94,367	0
Jail	415,092	415,092	0
RC Inmate Crew	1,440	1,440	0
Animal Control	15,586	15,586	0
Medical Examiner	2,204	2,204	0
Human Services	4,321	4,321	0
Parks & Rec	137,702	98,702	39,000
Health	325,767	325,767	0
H-COVID	6,122	6,122	0

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department Administrator 101-172

Receiving Department	Total	County Admin	Legal/Prof Serv
Animal Shelter	23,005	23,005	0
Lodging Tax	1,440	1,440	0
Indigent Defense	9,867	9,867	0
ROD Automation	1,642	1,642	0
Sh Narcotics Shr	1,440	1,440	0
283-694 CDBG Admin	2,694	2,694	0
283-694-CDBG CF	4,307	4,307	0
283-696-XXXX ESG	187	187	0
283-697-XXXX HOME	374	374	0
Housing Commissn	6,252	6,252	0
Community Action	39,815	39,815	0
CCF IHC ASO	7,217	7,217	0
CCF IHC CP	83,822	83,822	0
CCF JD Juve Det	110,457	110,457	0
CCF JD Fac Mgmt	7,202	7,202	0
Veteran's Millage	12,071	12,071	0
SP Comm. Correct	2,881	2,881	0
SP Ag Preservation	720	720	0
DPW Resource Rec	2,622	2,622	0
DPW Admin & Fin	13,483	13,483	0
DPW NK Landfill	2,276	2,276	0
DPW SK Landfill	20,974	20,974	0
DPW WTE	9,219	9,219	0
DPW Mat. Recycle	17,675	17,675	0
DPW NK Transfer	11,985	11,985	0
DPW Sparta LF	749	749	0
DPW Kentwood LF	2,319	2,319	0
DPW HHW	2,823	2,823	0
Risk Managment	1,440	1,440	0
Coronavirus Relief Fund	1,815	1,815	0
Non Allocated	249,302	0	249,302
Direct Bill	0	0	0
Total	3,031,665	2,587,669	443,996

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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 (9 Months)
Based On The Year Ended September 30, 2023
Schedule .2 - Costs To Be Allocated
For Department Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,655,455			1,655,455
Deductions:				
Software	0			
Capitalized Software Adj.	0			
Total Deductions:	<u>0</u>			0
Cost Adjustments:				
Reimbursement	-306,345			
Total Departmental Cost Adjustments:	<u>-306,345</u>			-306,345
Inbound Costs:				
Building Depreciation	9,929		9,929	
Fiscal Services 101-191	10,151	1,297	11,448	
Administrator 101-172	176,544	2,371	178,915	
Human Resources		11,862	11,862	
Purchasing 101-233		2,442	2,442	
Treasurer 101-253		1,028	1,028	
Building & Grounds		57,434	57,434	
Central Services		12,219	12,219	
Fleet Services		69	69	
Information Technology		67,513	67,513	
I.T. Fiscal/HR/Phone System		9,868	9,868	
Total Allocated Additions:	<u>196,624</u>	<u>166,102</u>	<u>362,726</u>	362,726
Total To Be Allocated:	<u>1,545,734</u>	<u>166,102</u>		<u>1,711,836</u>

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	G&A	Human Resources	Labor Relations
Wages & Benefits				
SALARIES & WAGES	977,189	59,611	776,437	141,141
FRINGE BENEFITS	382,392	23,326	303,849	55,217
Other Expense & Cost				
Office Supplies	5,239	320	4,162	757
Operating Expenses	26,713	1,629	21,227	3,857
Service Awards	3,679	0	3,679	0
Contract Services	163,210	0	163,210	0
Promotions	5,421	0	5,421	0
Recruitment	15,427	0	15,427	0
Education & Train	55,202	0	55,202	0
Expendable Equip	20,983	1,280	16,673	3,030
*Software	0	0	0	0
*Capitalized Software Adj.	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement	1,655,455			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Reimbursement	(306,345)	0	(306,345)	0
Functional Cost				
Functional Cost	1,349,110	86,166	1,058,942	204,002
Allocation Step 1				
Inbound - Administrator 101-172: Legal/Prof Serv	155,694	0	155,694	0
Inbound - All Others	40,930	2,497	32,523	5,910
Reallocate Admin Costs		(88,663)	75,026	13,636
Unallocated Costs	0	0	0	0
1st Allocation	1,545,734	0	1,322,186	223,549
Allocation Step 2				
Inbound - All Others	166,102	10,132	131,985	23,984
Reallocate Admin Costs		(10,132)	8,574	1,558
Unallocated Costs	0	0	0	0
2nd Allocation	166,102	0	140,559	25,543
Total For Human Resources				
Schedule .3 Total	1,711,836	0	1,462,744	249,091

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	17.06	0.949445	12,553		12,553		12,553
Administrator 101-172	16.82	0.936088	12,377		12,377		12,377
Human Resources	16.12	0.897131	11,862		11,862		11,862
Purchasing 101-233	6.61	0.367868	4,864		4,864	532	5,396
Treasurer 101-253	11.51	0.640569	8,469		8,469	926	9,396
Facilities Mgmt 101-265-2601	2.89	0.160838	2,127		2,127	233	2,359
Building & Grounds	45.97	2.558380	33,827		33,827	3,699	37,525
Central Services	6.73	0.374546	4,952		4,952	541	5,494
Fleet Services	4.87	0.271031	3,584		3,584	392	3,975
Information Technology	35.71	1.987378	26,277		26,277	2,873	29,150
Commissioners	6.68	0.371764	4,915		4,915	537	5,453
Circuit Court	90.40	5.031055	66,520		66,520	7,274	73,794
Circuit Court Svcs	22.22	1.236615	16,350		16,350	1,788	18,138
District Court	32.03	1.782574	23,569		23,569	2,577	26,146
Probate Court	20.76	1.155362	15,276		15,276	1,670	16,946
Cir Ct Referee	15.07	0.838695	11,089		11,089	1,213	12,302
F.O.C.	95.96	5.340487	70,611		70,611	7,721	78,332
Elections	2.75	0.153046	2,024		2,024	221	2,245
County Clerk	7.91	0.440217	5,821		5,821	636	6,457
Concealed Pistol	1.00	0.055653	736		736	80	816
Clerk Circuit Ct	23.19	1.290599	17,064		17,064	1,866	18,930
Equalization	13.80	0.768015	10,155		10,155	1,110	11,265
Prosecutor	41.18	2.291801	30,302		30,302	3,314	33,615
Pros Atty CRP	18.88	1.050734	13,893		13,893	1,519	15,412
Pros Atty IV-E	7.25	0.403486	5,335		5,335	583	5,918
Pros Atty CVR	9.84	0.547628	7,241		7,241	792	8,032
Reg of Deeds	5.19	0.288840	3,819		3,819	418	4,237
Co-op Extension	1.00	0.055653	736		736	80	816
KCH Boiler Plant	0.05	0.002783	37		37	4	41
Drain Commissioner	4.00	0.222613	2,943		2,943	322	3,265
Sheriff	179.76	10.004230	132,274		132,274	14,464	146,739
SRO 279-301-3027	16.52	0.919392	12,156		12,156	1,329	13,485
CP 279-301-3030	1.00	0.055653	736		736	80	816
CP 279-301-3031	1.00	0.055653	736		736	80	816
CP 279-301-3032	1.00	0.055653	736		736	80	816
CP 279-301-3033	2.01	0.111863	1,479		1,479	162	1,641
CP 279-301-3034	0.90	0.050088	662		662	72	735
Emergency Mgmt	1.71	0.095167	1,258		1,258	137	1,396
Marine	2.25	0.125220	1,656		1,656	181	1,837
Twp Law Enf	41.97	2.335767	30,883		30,883	3,377	34,260
Twp Law Enf EP	14.72	0.819216	10,832		10,832	1,184	12,016
Twp Law Enf CS	1.00	0.055653	736		736	80	816
2nd Road Patrol	4.00	0.222613	2,943		2,943	322	3,265
E-911	65.51	3.645845	48,205		48,205	5,271	53,476
Jail	288.16	16.037045	212,040		212,040	23,190	235,229
RC Inmate Crew	1.00	0.055653	736		736	80	816
Animal Control	10.82	0.602168	7,962		7,962	871	8,832
Medical Examiner	1.53	0.085149	1,126		1,126	123	1,249
Parks & Rec	68.52	3.813361	50,420		50,420	5,513	55,933
Health	226.15	12.585984	166,410		166,410	18,197	184,607
H-COVID	4.25	0.236526	3,127		3,127	342	3,469
Animal Shelter	15.97	0.888783	11,751		11,751	1,285	13,036

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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
Lodging Tax	1.00	0.055653	736		736	80	816
Indigent Defense	6.85	0.381225	5,040		5,040	551	5,592
ROD Automation	1.14	0.063445	839		839	92	931
Sh Narcotics Shr	1.00	0.055653	736		736	80	816
283-694 CDBG Admin	1.87	0.104072	1,376		1,376	150	1,526
283-694-CDBG CF	2.99	0.166403	2,200		2,200	241	2,441
283-696-XXXX ESG	0.13	0.007235	96		96	10	106
283-697-XXXX HOME	0.26	0.014470	191		191	21	212
Housing Commissn	4.34	0.241535	3,194		3,194	349	3,543
Community Action	27.64	1.538256	20,339		20,339	2,224	22,563
CCF IHC ASO	5.01	0.278823	3,687		3,687	403	4,090
CCF IHC CP	58.19	3.238463	42,818		42,818	4,682	47,501
CCF JD Juve Det	76.68	4.267492	56,424		56,424	6,170	62,594
CCF JD Fac Mgmt	5.00	0.278266	3,679		3,679	402	4,082
Veteran's Millage	8.38	0.466374	6,166		6,166	674	6,841
SP Comm. Correct	2.00	0.111307	1,472		1,472	161	1,633
SP Ag Preservation	0.50	0.027827	368		368	40	408
DPW Resource Rec	1.82	0.101289	1,339		1,339	146	1,486
DPW Admin & Fin	9.36	0.520914	6,887		6,887	753	7,641
DPW NK Landfill	1.58	0.087932	1,163		1,163	127	1,290
DPW SK Landfill	14.56	0.810311	10,714		10,714	1,172	11,885
DPW WTE	6.40	0.356181	4,709		4,709	515	5,224
DPW Mat. Recycle	12.27	0.682865	9,029		9,029	987	10,016
DPW NK Transfer	8.32	0.463035	6,122		6,122	669	6,792
DPW Sparta LF	0.52	0.028940	383		383	42	424
DPW Kentwood LF	1.61	0.089602	1,185		1,185	130	1,314
DPW HHW	1.96	0.109080	1,442		1,442	158	1,600
Risk Management	1.00	0.055653	736		736	80	816
Coronavirus Relief Fund	1.26	0.070123	927		927	101	1,028
Schedule .4 Total for Human Resources	1,796.84	100.000000	1,322,186		1,322,186	140,559	1,462,744

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - Labor Relations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	3.91	0.283773	634		634		634
Purchasing 101-233	3.61	0.262000	586		586	67	653
Treasurer 101-253	6.51	0.472472	1,056		1,056	121	1,177
Facilities Mgmt 101-265-2601	0.10	0.007258	16		16	2	18
Building & Grounds	30.21	2.192530	4,901		4,901	562	5,463
Central Services	5.73	0.415862	930		930	106	1,036
Fleet Services	2.00	0.145153	324		324	37	362
Information Technology	1.00	0.072576	162		162	19	181
Circuit Court	57.44	4.168783	9,319		9,319	1,068	10,387
Circuit Court Svcs	19.32	1.402174	3,135		3,135	359	3,494
District Court	23.11	1.677239	3,749		3,749	430	4,179
Probate Court	14.72	1.068323	2,388		2,388	274	2,662
Cir Ct Referee	14.75	1.070501	2,393		2,393	274	2,667
F.O.C.	80.63	5.851828	13,082		13,082	1,499	14,581
Elections	1.00	0.072576	162		162	19	181
County Clerk	4.91	0.356350	797		797	91	888
Concealed Pistol	1.00	0.072576	162		162	19	181
Clerk Circuit Ct	19.97	1.449349	3,240		3,240	371	3,611
Equalization	10.00	0.725763	1,622		1,622	186	1,808
Prosecutor	36.17	2.625085	5,868		5,868	672	6,541
Pros Atty CRP	16.93	1.228717	2,747		2,747	315	3,061
Pros Atty IV-E	7.20	0.522549	1,168		1,168	134	1,302
Pros Atty CVR	8.85	0.642300	1,436		1,436	164	1,600
Reg of Deeds	3.84	0.278693	623		623	71	694
Co-op Extension	1.00	0.072576	162		162	19	181
KCH Boiler Plant	0.05	0.003629	8		8	1	9
Drain Commissioner	1.00	0.072576	162		162	19	181
Sheriff	155.55	11.289246	25,237		25,237	2,892	28,129
SRO 279-301-3027	16.52	1.198961	2,680		2,680	307	2,987
CP 279-301-3030	1.00	0.072576	162		162	19	181
CP 279-301-3031	1.00	0.072576	162		162	19	181
CP 279-301-3032	1.00	0.072576	162		162	19	181
CP 279-301-3033	2.01	0.145878	326		326	37	363
CP 279-301-3034	0.90	0.065319	146		146	17	163
Emergency Mgmt	1.24	0.089995	201		201	23	224
Twp Law Enf	41.97	3.046028	6,809		6,809	780	7,590
Twp Law Enf EP	14.72	1.068323	2,388		2,388	274	2,662
Twp Law Enf CS	1.00	0.072576	162		162	19	181
2nd Road Patrol	4.00	0.290305	649		649	74	723
E-911	65.29	4.738508	10,593		10,593	1,214	11,807
Jail	282.16	20.478136	45,779		45,779	5,249	51,028
RC Inmate Crew	1.00	0.072576	162		162	19	181
Animal Control	9.82	0.712699	1,593		1,593	183	1,776
Medical Examiner	0.53	0.038465	86		86	10	96
Parks & Rec	17.28	1.254119	2,804		2,804	321	3,125
Health	174.97	12.698678	28,388		28,388	3,253	31,641
H-COVID	2.82	0.204665	458		458	52	510
Animal Shelter	10.57	0.767132	1,715		1,715	196	1,911
Lodging Tax	1.00	0.072576	162		162	19	181
Indigent Defense	3.89	0.282322	631		631	72	703
ROD Automation	0.49	0.035562	79		79	9	88
Sh Narcotics Shr	1.00	0.072576	162		162	19	181

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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
283-694 CDBG Admin	0.82	0.059513	133		133	15	148
283-694-CDBG CF	1.59	0.115396	258		258	29	287
283-695-7100 CF	0.02	0.001452	3		3	0	4
Housing Commissn	4.14	0.300466	672		672	77	749
Community Action	19.45	1.411609	3,156		3,156	362	3,517
CCF IHC ASO	4.51	0.327319	732		732	84	815
CCF IHC CP	52.03	3.776146	8,442		8,442	967	9,409
CCF JD Juve Det	60.47	4.388690	9,811		9,811	1,124	10,935
CCF JD Fac Mgmt	4.00	0.290305	649		649	74	723
Veteran's Millage	5.80	0.420943	941		941	108	1,049
SP Comm. Correct	2.00	0.145153	324		324	37	362
DPW Resource Rec	1.82	0.132089	295		295	34	329
DPW Admin & Fin	1.00	0.072576	162		162	19	181
DPW NK Landfill	0.88	0.063867	143		143	16	159
DPW SK Landfill	10.27	0.745359	1,666		1,666	191	1,857
DPW WTE	5.40	0.391912	876		876	100	976
DPW Mat. Recycle	10.47	0.759874	1,699		1,699	195	1,893
DPW NK Transfer	4.87	0.353447	790		790	90	881
DPW Sparta LF	0.22	0.015967	36		36	4	40
DPW Kentwood LF	1.10	0.079834	178		178	20	199
DPW HHW	0.31	0.022499	50		50	6	56
Schedule .4 Total for Labor Relations	1,377.86	100.000000	223,549		223,549	25,543	249,091

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Human Resources	Labor Relations
Fiscal Services 101-191	13,188	12,553	634
Administrator 101-172	12,377	12,377	0
Human Resources	11,862	11,862	0
Purchasing 101-233	6,048	5,396	653
Treasurer 101-253	10,573	9,396	1,177
Facilities Mgmt 101-265-2601	2,377	2,359	18
Building & Grounds	42,988	37,525	5,463
Central Services	6,530	5,494	1,036
Fleet Services	4,337	3,975	362
Information Technology	29,331	29,150	181
Commissioners	5,453	5,453	0
Circuit Court	84,181	73,794	10,387
Circuit Court Svcs	21,632	18,138	3,494
District Court	30,325	26,146	4,179
Probate Court	19,608	16,946	2,662
Cir Ct Referee	14,969	12,302	2,667
F.O.C.	92,913	78,332	14,581
Elections	2,426	2,245	181
County Clerk	7,345	6,457	888
Concealed Pistol	997	816	181
Clerk Circuit Ct	22,541	18,930	3,611
Equalization	13,073	11,265	1,808
Prosecutor	40,156	33,615	6,541
Pros Atty CRP	18,473	15,412	3,061
Pros Atty IV-E	7,220	5,918	1,302
Pros Atty CVR	9,633	8,032	1,600
Reg of Deeds	4,931	4,237	694
Co-op Extension	997	816	181
KCH Boiler Plant	50	41	9
Drain Commissioner	3,446	3,265	181
Sheriff	174,868	146,739	28,129
SRO 279-301-3027	16,473	13,485	2,987
CP 279-301-3030	997	816	181
CP 279-301-3031	997	816	181
CP 279-301-3032	997	816	181
CP 279-301-3033	2,004	1,641	363
CP 279-301-3034	897	735	163
Emergency Mgmt	1,620	1,396	224
Marine	1,837	1,837	0
Twp Law Enf	41,850	34,260	7,590
Twp Law Enf EP	14,678	12,016	2,662
Twp Law Enf CS	997	816	181
2nd Road Patrol	3,988	3,265	723
E-911	65,283	53,476	11,807
Jail	286,258	235,229	51,028
RC Inmate Crew	997	816	181
Animal Control	10,608	8,832	1,776
Medical Examiner	1,345	1,249	96
Parks & Rec	59,058	55,933	3,125
Health	216,248	184,607	31,641
H-COVID	3,979	3,469	510
Animal Shelter	14,948	13,036	1,911

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Human Resources	Labor Relations
Lodging Tax	997	816	181
Indigent Defense	6,295	5,592	703
ROD Automation	1,019	931	88
Sh Narcotics Shr	997	816	181
283-694 CDBG Admin	1,675	1,526	148
283-694-CDBG CF	2,728	2,441	287
283-695-7100 CF	4	0	4
283-696-XXXX ESG	106	106	0
283-697-XXXX HOME	212	212	0
Housing Commissn	4,291	3,543	749
Community Action	26,080	22,563	3,517
CCF IHC ASO	4,905	4,090	815
CCF IHC CP	56,910	47,501	9,409
CCF JD Juve Det	73,529	62,594	10,935
CCF JD Fac Mgmt	4,805	4,082	723
Veteran's Millage	7,889	6,841	1,049
SP Comm. Correct	1,994	1,633	362
SP Ag Preservation	408	408	0
DPW Resource Rec	1,815	1,486	329
DPW Admin & Fin	7,821	7,641	181
DPW NK Landfill	1,449	1,290	159
DPW SK Landfill	13,742	11,885	1,857
DPW WTE	6,201	5,224	976
DPW Mat. Recycle	11,909	10,016	1,893
DPW NK Transfer	7,672	6,792	881
DPW Sparta LF	464	424	40
DPW Kentwood LF	1,513	1,314	199
DPW HHW	1,656	1,600	56
Risk Managment	816	816	0
Coronavirus Relief Fund	1,028	1,028	0
Direct Bill	0	0	0
Total	1,711,836	1,462,744	249,091

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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 (9 Months)
Based On The Year Ended September 30, 2023
Schedule .2 - Costs To Be Allocated
For Department Purchasing 101-233

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	551,751			551,751
Cost Adjustments:				
Misc Reimbursement	0			
Total Departmental Cost Adjustments:	0			0
Inbound Costs:				
Building Depreciation	3,306		3,306	
Fiscal Services 101-191	76,792	10,328	87,120	
Administrator 101-172	8,549	972	9,522	
Human Resources	5,450	599	6,048	
Purchasing 101-233		64	64	
Treasurer 101-253		76	76	
Building & Grounds		19,122	19,122	
Central Services		2,545	2,545	
Fleet Services		69	69	
Information Technology		63,823	63,823	
I.T. Fiscal/HR/Phone System		4,203	4,203	
Total Allocated Additions:	94,097	101,803	195,900	195,900
Total To Be Allocated:	645,848	101,803		747,651

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department Purchasing 101-233

	Total	G&A	Purch General	Purch CIPS	Fleet Mgmt
Wages & Benefits					
SALARIES & WAGES	387,854	0	328,808	37,585	14,553
FRINGE BENEFITS	152,086	0	128,939	14,737	5,703
Other Expense & Cost					
Supplies	352	0	299	34	13
Operating Expenses	5,529	0	4,688	536	207
Contract Services	0	0	0	0	0
Insurance	3,870	0	3,281	375	145
Expendable Equip	2,060	0	1,746	200	77
Departmental Total					
Expenditures Per Financial Statement	551,751				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Reimbursement	0	0	0	0	0
Functional Cost					
	551,751	0	467,761	53,467	20,698
Allocation Step 1					
Inbound - All Others	94,097	0	79,775	9,118	3,529
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	645,848	0	547,536	62,585	24,227
Allocation Step 2					
Inbound - All Others	101,803	0	86,311	9,864	3,817
2nd Allocation	101,803	0	86,311	9,864	3,817
Total For Purchasing 101-233					
Schedule .3 Total	747,651	0	633,847	72,449	28,044

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department Purchasing 101-233

Fire Commission

<hr/>	
Wages & Benefits -----	
SALARIES & WAGES	6,908
FRINGE BENEFITS	2,707
Other Expense & Cost -----	
Supplies	6
Operating Expenses	98
Contract Services	0
Insurance	69
Expendable Equip	37
Departmental Total -----	
Expenditures Per Financial Statement	
Deductions -----	
*Total Disallowed Costs	0
Cost Adjustments -----	
Misc Reimbursement	0
Functional Cost	9,825
Allocation Step 1 -----	
Inbound - All Others	1,675
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	11,500
Allocation Step 2 -----	
Inbound - All Others	1,811
2nd Allocation	1,811
Total For Purchasing 101-233 -----	
Schedule .3 Total	13,311

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	176,741	0.279072	1,528		1,528		1,528
Administrator 101-172	881,194	1.391397	7,618		7,618		7,618
Human Resources	282,433	0.445959	2,442		2,442		2,442
Purchasing 101-233	7,456	0.011773	64		64		64
Treasurer 101-253	25,611	0.040440	221		221	36	257
Facilities Mgmt 101-265-2601	242,555	0.382992	2,097		2,097	338	2,435
Building & Grounds	2,939,327	4.641170	25,412		25,412	4,093	29,505
Central Services	197,323	0.311571	1,706		1,706	275	1,981
Fleet Services	162,181	0.256082	1,402		1,402	226	1,628
Information Technology	1,997,485	3.154010	17,269		17,269	2,781	20,051
Commissioners	233,794	0.369159	2,021		2,021	326	2,347
Circuit Court	3,274,343	5.170157	28,309		28,309	4,559	32,868
Circuit Court Svcs	142,186	0.224510	1,229		1,229	198	1,427
District Court	254,933	0.402537	2,204		2,204	355	2,559
Law Library	20,565	0.032472	178		178	29	206
Probate Court	65,068	0.102742	563		563	91	653
Cir Ct Referee	4,655	0.007350	40		40	6	47
Probation CC	10,745	0.016966	93		93	15	108
F.O.C.	274,734	0.433802	2,375		2,375	383	2,758
Elections	52,644	0.083124	455		455	73	528
County Clerk	17,167	0.027107	148		148	24	172
Concealed Pistol	41,522	0.065563	359		359	58	417
Clerk Circuit Ct	44,841	0.070804	388		388	62	450
Equalization	256,991	0.405786	2,222		2,222	358	2,580
Prosecutor	298,972	0.472074	2,585		2,585	416	3,001
Pros Atty CRP	86,304	0.136273	746		746	120	866
Pros Atty IV-E	21,989	0.034720	190		190	31	221
Pros Atty CVR	38,624	0.060987	334		334	54	388
Reg of Deeds	1,504	0.002375	13		13	2	15
Co-op Extension	312,129	0.492849	2,699		2,699	435	3,133
KCH Boiler Plant	594,248	0.938312	5,138		5,138	827	5,965
Drain Commissioner	29,514	0.046602	255		255	41	296
Sheriff	4,092,688	6.462316	35,384		35,384	5,699	41,082
SRO 279-301-3027	15,120	0.023874	131		131	21	152
CP 279-301-3030	409	0.000646	4		4	1	4
CP 279-301-3032	446	0.000704	4		4	1	4
CP 279-301-3033	908	0.001434	8		8	1	9
CP 279-301-3034	753	0.001189	7		7	1	8
Emergency Mgmt	247,185	0.390303	2,137		2,137	344	2,481
Marine	20,212	0.031915	175		175	28	203
Twp Law Enf EP	728	0.001150	6		6	1	7
Twp Law Enf CS	1,553	0.002452	13		13	2	16
2nd Road Patrol	127,937	0.202011	1,106		1,106	178	1,284
E-911	67,047	0.105867	580		580	93	673
Jail	8,383,714	13.237807	72,482		72,482	11,677	84,158
RC Inmate Crew	5,546	0.008757	48		48	8	56
Animal Control	30,669	0.048426	265		265	43	308
Medical Examiner	1,094,865	1.728782	9,466		9,466	1,525	10,990
Guardianship	473,875	0.748244	4,097		4,097	660	4,757
Fire Prevention	1,143,318	1.805288	9,885		9,885	1,592	11,477
Parks & Rec	1,910,935	3.017348	16,521		16,521	2,661	19,182
Health	6,706,019	10.588741	57,977		57,977	9,338	67,315

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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
H-COVID	1,242,555	1.961983	10,743		10,743	1,730	12,473
Animal Shelter	341,663	0.539483	2,954		2,954	476	3,430
Lodging Tax	464	0.000733	4		4	1	5
Early Childhood Mil	7,129,211	11.256957	61,636		61,636	9,927	71,563
Indigent Defense	6,510,020	10.279261	56,283		56,283	9,065	65,348
ROD Automation	109,621	0.173091	948		948	153	1,100
Sh Narcotics Shr	44,099	0.069632	381		381	61	443
283-694 CDBG Admin	32,260	0.050938	279		279	45	324
283-694 CDBG HR	368,256	0.581473	3,184		3,184	513	3,696
283-694-CDBG CF	61,781	0.097552	534		534	86	620
283-696-XXXX ESG	7,840	0.012379	68		68	11	79
283-697-XXXX HOME	38,243	0.060385	331		331	53	384
Housing Commissn	18,783	0.029658	162		162	26	188
Community Action	306,634	0.484172	2,651		2,651	427	3,078
CC Milk Meal	189,387	0.299040	1,637		1,637	264	1,901
CCF IHC ASO	13,032	0.020577	113		113	18	131
CCF IHC CP	590,869	0.932977	5,108		5,108	823	5,931
CCF IHC YDIP	75,000	0.118424	648		648	104	753
CCF IHC CASA	264,832	0.418167	2,290		2,290	369	2,658
CCF JD Juve Det	1,155,782	1.824969	9,992		9,992	1,609	11,602
CCF JD Fac Mgmt	456,125	0.720217	3,943		3,943	635	4,579
Veteran's Millage	548,566	0.866181	4,743		4,743	764	5,507
SP Comm. Correct	658,257	1.039382	5,691		5,691	917	6,608
SP Remonum.	35,191	0.055566	304		304	49	353
SP Ag Preservation	14,000	0.022106	121		121	19	141
DPW Resource Rec	15,659	0.024725	135		135	22	157
DPW Admin & Fin	397,891	0.628266	3,440		3,440	554	3,994
DPW NK Landfill	399,689	0.631105	3,456		3,456	557	4,012
DPW LTE	80,124	0.126515	693		693	112	804
DPW SK Landfill	873,232	1.378825	7,550		7,550	1,216	8,766
DPW WTE	701,633	1.107872	6,066		6,066	977	7,043
DPW Mat. Recycle	1,520,780	2.401297	13,148		13,148	2,118	15,266
DPW NK Transfer	481,530	0.760331	4,163		4,163	671	4,834
DPW Sparta LF	33,093	0.052254	286		286	46	332
DPW Kentwood LF	195,426	0.308576	1,690		1,690	272	1,962
DPW HHW	145,235	0.229325	1,256		1,256	202	1,458
Deliquent Tax	281,450	0.444407	2,433		2,433	392	2,825
Office Equipment	105,112	0.165971	909		909	146	1,055
Risk Managment	74,888	0.118247	647		647	104	752
Drain Revolving	6,571	0.010376	57		57	9	66
Lake Level Revol	8,724	0.013775	75		75	12	87
Coronavirus Relief Fund	484,385	0.764839	4,188		4,188	674	4,862
Schedule .4 Total for Purch General	63,331,598	100.000000	547,536		547,536	86,311	633,847

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	8,758,958	44.689047	27,969		27,969	4,408	32,377
Information Technology	974,926	4.974166	3,113		3,113	491	3,604
Circuit Court	16,444	0.083899	53		53	8	61
Jail	5,775,974	29.469575	18,444		18,444	2,907	21,350
Zoo	68,923	0.351652	220		220	35	255
Parks & Rec	4,004,562	20.431661	12,787		12,787	2,015	14,802
Schedule .4 Total for Purch CIPS	19,599,787	100.000000	62,585		62,585	9,864	72,449

Allocation Basis: Dollar amount of purchased capital projects
Allocation Source: Purchasing allocation summary

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	24,227		24,227	3,817	28,044
Schedule .4 Total for Fleet Mgmt	100	100.000000	24,227		24,227	3,817	28,044

Allocation Basis: Direct allocation to Fleet Services

Allocation Source: Purchasing department

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	11,500		11,500	1,811	13,311
Schedule .4 Total for Fire Commission	100	100.000000	11,500		11,500	1,811	13,311

Allocation Basis: Direct allocation to Fire Prevention

Allocation Source: Purchasing department

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department Purchasing 101-233

Receiving Department	Total	Purch General	Purch CIPS	Fleet Mgmt	Fire Commission
Fiscal Services 101-191	1,528	1,528	0	0	0
Administrator 101-172	7,618	7,618	0	0	0
Human Resources	2,442	2,442	0	0	0
Purchasing 101-233	64	64	0	0	0
Treasurer 101-253	257	257	0	0	0
Facilities Mgmt 101-265-2601	34,812	2,435	32,377	0	0
Building & Grounds	29,505	29,505	0	0	0
Central Services	1,981	1,981	0	0	0
Fleet Services	29,672	1,628	0	28,044	0
Information Technology	23,654	20,051	3,604	0	0
Commissioners	2,347	2,347	0	0	0
Circuit Court	32,929	32,868	61	0	0
Circuit Court Svcs	1,427	1,427	0	0	0
District Court	2,559	2,559	0	0	0
Law Library	206	206	0	0	0
Probate Court	653	653	0	0	0
Cir Ct Referee	47	47	0	0	0
Probation CC	108	108	0	0	0
F.O.C.	2,758	2,758	0	0	0
Elections	528	528	0	0	0
County Clerk	172	172	0	0	0
Concealed Pistol	417	417	0	0	0
Clerk Circuit Ct	450	450	0	0	0
Equalization	2,580	2,580	0	0	0
Prosecutor	3,001	3,001	0	0	0
Pros Atty CRP	866	866	0	0	0
Pros Atty IV-E	221	221	0	0	0
Pros Atty CVR	388	388	0	0	0
Reg of Deeds	15	15	0	0	0
Co-op Extension	3,133	3,133	0	0	0
KCH Boiler Plant	5,965	5,965	0	0	0
Drain Commissioner	296	296	0	0	0
Sheriff	41,082	41,082	0	0	0
SRO 279-301-3027	152	152	0	0	0
CP 279-301-3030	4	4	0	0	0
CP 279-301-3032	4	4	0	0	0
CP 279-301-3033	9	9	0	0	0
CP 279-301-3034	8	8	0	0	0
Emergency Mgmt	2,481	2,481	0	0	0
Marine	203	203	0	0	0
Twp Law Enf EP	7	7	0	0	0
Twp Law Enf CS	16	16	0	0	0
2nd Road Patrol	1,284	1,284	0	0	0
E-911	673	673	0	0	0
Jail	105,509	84,158	21,350	0	0
RC Inmate Crew	56	56	0	0	0
Animal Control	308	308	0	0	0
Medical Examiner	10,990	10,990	0	0	0
Guardianship	4,757	4,757	0	0	0
Zoo	255	0	255	0	0
Fire Prevention	24,788	11,477	0	0	13,311
Parks & Rec	33,984	19,182	14,802	0	0

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department Purchasing 101-233

Receiving Department	Total	Purch General	Purch CIPS	Fleet Mgmt	Fire Commission
Health	67,315	67,315	0	0	0
H-COVID	12,473	12,473	0	0	0
Animal Shelter	3,430	3,430	0	0	0
Lodging Tax	5	5	0	0	0
Early Childhood Mil	71,563	71,563	0	0	0
Indigent Defense	65,348	65,348	0	0	0
ROD Automation	1,100	1,100	0	0	0
Sh Narcotics Shr	443	443	0	0	0
283-694 CDBG Admin	324	324	0	0	0
283-694 CDBG HR	3,696	3,696	0	0	0
283-694-CDBG CF	620	620	0	0	0
283-696-XXXX ESG	79	79	0	0	0
283-697-XXXX HOME	384	384	0	0	0
Housing Commissn	188	188	0	0	0
Community Action	3,078	3,078	0	0	0
CC Milk Meal	1,901	1,901	0	0	0
CCF IHC ASO	131	131	0	0	0
CCF IHC CP	5,931	5,931	0	0	0
CCF IHC YDIP	753	753	0	0	0
CCF IHC CASA	2,658	2,658	0	0	0
CCF JD Juve Det	11,602	11,602	0	0	0
CCF JD Fac Mgmt	4,579	4,579	0	0	0
Veteran's Millage	5,507	5,507	0	0	0
SP Comm. Correct	6,608	6,608	0	0	0
SP Remonum.	353	353	0	0	0
SP Ag Preservation	141	141	0	0	0
DPW Resource Rec	157	157	0	0	0
DPW Admin & Fin	3,994	3,994	0	0	0
DPW NK Landfill	4,012	4,012	0	0	0
DPW LTE	804	804	0	0	0
DPW SK Landfill	8,766	8,766	0	0	0
DPW WTE	7,043	7,043	0	0	0
DPW Mat. Recycle	15,266	15,266	0	0	0
DPW NK Transfer	4,834	4,834	0	0	0
DPW Sparta LF	332	332	0	0	0
DPW Kentwood LF	1,962	1,962	0	0	0
DPW HHW	1,458	1,458	0	0	0
Deliquent Tax	2,825	2,825	0	0	0
Office Equipment	1,055	1,055	0	0	0
Risk Managment	752	752	0	0	0
Drain Revolving	66	66	0	0	0
Lake Level Revol	87	87	0	0	0
Coronavirus Relief Fund	4,862	4,862	0	0	0
Direct Bill	0	0	0	0	0
Total	747,651	633,847	72,449	28,044	13,311

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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 (9 Months)
Based On The Year Ended September 30, 2023
Schedule .2 - Costs To Be Allocated
For Department Treasurer 101-253

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	995,245			995,245
Deductions:				
Software	0			
Leased Assets	-24,000			
Capitalized Software Adj.	18,343			
Total Deductions:	-5,657			-5,657
Inbound Costs:				
Building Depreciation	8,652		8,652	
Equipment Depreciation	1,079		1,079	
Fiscal Services 101-191	8,917	1,069	9,986	
Administrator 101-172	14,887	1,693	16,580	
Human Resources	9,526	1,047	10,573	
Purchasing 101-233	221	36	257	
Treasurer 101-253		20,958	20,958	
Building & Grounds		50,047	50,047	
Central Services		10,078	10,078	
Information Technology		47,703	47,703	
I.T. Fiscal/HR/Phone System		9,919	9,919	
Total Allocated Additions:	43,282	142,550	185,832	185,832
Total To Be Allocated:	1,032,870	142,550		1,175,420

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	628,175	0	137,792	127,247	363,136
FRINGE BENEFITS	277,249	0	60,828	56,171	160,250
Other Expense & Cost					
Supplies	4,312	0	946	874	2,492
Postage	15,068	0	0	0	15,068
Operating Expenses	19,454	0	4,268	3,941	11,245
Contract Services	0	0	0	0	0
Service Contracts	4,658	0	4,255	0	403
*Software	0	0	0	0	0
Insurance	6,298	0	1,382	1,276	3,640
Tax Bonds	31,911	0	0	0	31,911
Expendable Equip	387	0	85	78	224
Bank Fees	2,076	0	1,038	1,038	0
*Leased Assets	24,000	0	0	0	0
*Capitalized Software Adj.	(18,343)	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	995,245				
Deductions					
*Total Disallowed Costs	(5,657)	0	0	0	0
Functional Cost	989,588	0	210,594	190,625	588,369
Allocation Step 1					
Inbound - All Others	43,282	0	9,496	8,769	25,017
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(613,386)	0	0	0	(613,386)
1st Allocation	419,484	0	220,090	199,394	0
Allocation Step 2					
Inbound - All Others	142,550	0	31,275	28,880	82,395
Unallocated Costs	(82,395)	0	0	0	(82,395)
2nd Allocation	60,155	0	31,275	28,880	0
Total For Treasurer 101-253					
Schedule .3 Total	479,639	0	251,365	228,274	0

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	97	0.138700	305		305		305
Administrator 101-172	459	0.656324	1,445		1,445		1,445
Human Resources	295	0.421820	928		928		928
Purchasing 101-233	24	0.034318	76		76		76
Treasurer 101-253	2,110	3.017087	6,640		6,640		6,640
Facilities Mgmt 101-265-2601	378	0.540502	1,190		1,190	177	1,366
Building & Grounds	1,792	2.562379	5,640		5,640	837	6,477
Central Services	283	0.404661	891		891	132	1,023
Fleet Services	454	0.649174	1,429		1,429	212	1,641
Information Technology	626	0.895117	1,970		1,970	292	2,263
Commissioners	144	0.205905	453		453	67	520
Circuit Court	9,676	13.835707	30,452		30,452	4,523	34,974
Circuit Court Svcs	150	0.214485	472		472	70	542
District Court	676	0.966612	2,127		2,127	316	2,443
Law Library	14	0.020019	44		44	7	51
Probate Court	1,655	2.366483	5,208		5,208	773	5,982
Cir Ct Referee	3	0.004290	9		9	1	11
Probation CC	34	0.048617	107		107	16	123
F.O.C.	869	1.242582	2,735		2,735	406	3,141
Elections	97	0.138700	305		305	45	351
COMIT	6	0.008579	19		19	3	22
County Clerk	827	1.182527	2,603		2,603	386	2,989
Concealed Pistol	232	0.331737	730		730	108	838
Clerk Circuit Ct	150	0.214485	472		472	70	542
Equalization	200	0.285980	629		629	93	723
Prosecutor	1,787	2.555230	5,624		5,624	835	6,459
Pros Atty CRP	408	0.583399	1,284		1,284	191	1,475
Pros Atty IV-E	41	0.058626	129		129	19	148
Pros Atty CVR	88	0.125831	277		277	41	318
Reg of Deeds	629	0.899407	1,980		1,980	294	2,273
Co-op Extension	13	0.018589	41		41	6	47
KCH Boiler Plant	180	0.257382	566		566	84	651
Drain Commissioner	126	0.180167	397		397	59	455
Sheriff	2,406	3.440337	7,572		7,572	1,124	8,696
SRO 279-301-3027	202	0.288840	636		636	94	730
CP 279-301-3030	18	0.025738	57		57	8	65
CP 279-301-3031	12	0.017159	38		38	6	43
CP 279-301-3032	18	0.025738	57		57	8	65
CP 279-301-3033	19	0.027168	60		60	9	69
CP 279-301-3034	15	0.021448	47		47	7	54
Traffic & Safety	5	0.007149	16		16	2	18
Emergency Mgmt	36	0.051476	113		113	17	130
Marine	68	0.097233	214		214	32	246
Twp Law Enf	64	0.091514	201		201	30	231
Twp Law Enf EP	38	0.054336	120		120	18	137
Twp Law Enf CS	26	0.037177	82		82	12	94
2nd Road Patrol	69	0.098663	217		217	32	249
E-911	114	0.163009	359		359	53	412
Dispatch 261-325	1,082	1.547151	3,405		3,405	505	3,911
Jail	2,282	3.263030	7,182		7,182	1,066	8,248
MDOT Road Crew	10	0.014299	31		31	5	36
RC Inmate Crew	18	0.025738	57		57	8	65

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Treasurer 101-253

Activity - Actng/Banking

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Animal Control	18	0.025738	57		57	8	65
Health Prev Prog	35	0.050046	110		110	16	126
Medical Examiner	172	0.245943	541		541	80	622
Mental Health	3	0.004290	9		9	1	11
Human Services	137	0.195896	431		431	64	495
Guardianship	993	1.419890	3,125		3,125	464	3,589
Zoo	2	0.002860	6		6	1	7
Fire Prevention	73	0.104383	230		230	34	264
Parks & Rec	4,638	6.631872	14,596		14,596	2,167	16,763
Health	5,246	7.501251	16,510		16,510	2,451	18,960
H-COVID	487	0.696361	1,533		1,533	228	1,760
Animal Shelter	771	1.102452	2,426		2,426	360	2,787
Lodging Tax	1,087	1.554300	3,421		3,421	508	3,929
Early Childhood Mil	514	0.734968	1,618		1,618	240	1,858
Corr/Det Fac.	455	0.650604	1,432		1,432	213	1,644
Senior Millage	515	0.736398	1,621		1,621	241	1,861
Indigent Defense	1,164	1.664403	3,663		3,663	544	4,207
ROD Automation	269	0.384643	847		847	126	972
Zoo/Museum Millage	969	1.385572	3,050		3,050	453	3,502
Sh Narcotics Shr	65	0.092943	205		205	30	235
Sh Narcotics Fed	17	0.024308	53		53	8	61
283-694 CDBG Admin	238	0.340316	749		749	111	860
283-694 CDBG HR	61	0.087224	192		192	28	220
283-694 CDBG LGA	33	0.047187	104		104	15	119
283-694-CDBG CF	146	0.208765	459		459	68	528
283-696-XXXX ESG	69	0.098663	217		217	32	249
283-697-XXXX HOME	43	0.061486	135		135	20	155
Housing Commissn	5,366	7.672839	16,887		16,887	2,507	19,394
Community Action	1,888	2.699650	5,942		5,942	882	6,824
CC Juve AD	19	0.027168	60		60	9	69
CC Milk Meal	121	0.173018	381		381	57	437
CCF IHC ASO	17	0.024308	53		53	8	61
CCF IHC CP	1,387	1.983270	4,365		4,365	648	5,013
CCF IHC YDIP	9	0.012869	28		28	4	32
CCF IHC CASA	13	0.018589	41		41	6	47
CCF IC ICP	180	0.257382	566		566	84	651
CCF IC ICPO	44	0.062916	138		138	21	159
CCF FFC FFCP	24	0.034318	76		76	11	87
CCF FFC FFCPO	169	0.241653	532		532	79	611
CCF FFC FFCPPRC	137	0.195896	431		431	64	495
CCF JD Juve Det	347	0.496175	1,092		1,092	162	1,254
CCF JD Fac Mgmt	280	0.400372	881		881	131	1,012
CCF DHHS	74	0.105813	233		233	35	267
Veteran's Millage	1,042	1.489955	3,279		3,279	487	3,766
SP Comm. Correct	115	0.164438	362		362	54	416
SP Remonum.	21	0.030028	66		66	10	76
SP Ag Preservation	10	0.014299	31		31	5	36
KCBA Debt Service	82	0.117252	258		258	38	296
DPW Resource Rec	52	0.074355	164		164	24	188
DPW Admin & Fin	276	0.394652	869		869	129	997
DPW NK Landfill	275	0.393222	865		865	128	994
DPW LTE	35	0.050046	110		110	16	126

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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 SK Landfill	1,003	1.434189	3,157		3,157	469	3,625
DPW WTE	770	1.101022	2,423		2,423	360	2,783
DPW Mat. Recycle	968	1.384142	3,046		3,046	452	3,499
DPW NK Transfer	854	1.221134	2,688		2,688	399	3,087
DPW Sparta LF	5	0.007149	16		16	2	18
DPW Kentwood LF	194	0.277400	611		611	91	701
DPW Ordinance	57	0.081504	179		179	27	206
DPW HHW	138	0.197326	434		434	64	499
Delinquent Tax	2,718	3.886466	8,554		8,554	1,270	9,823
Motor Pool	9	0.012869	28		28	4	32
Office Equipment	34	0.048617	107		107	16	123
Risk Managment	785	1.122471	2,470		2,470	367	2,837
Drain Revolving	771	1.102452	2,426		2,426	360	2,787
Lake Level Revol	111	0.158719	349		349	52	401
Drain Debt Serv	22	0.031458	69		69	10	79
Coronavirus Relief Fund	158	0.225924	497		497	74	571
Non Allocated	110	0.157289	346		346	51	398
Schedule .4 Total for Actng/Banking	69,935	100.000000	220,090		220,090	31,275	251,365

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	64	0.319138	636		636		636
Administrator 101-172	32	0.159569	318		318		318
Human Resources	10	0.049865	99		99		99
Treasurer 101-253	1,440	7.180612	14,318		14,318		14,318
Facilities Mgmt 101-265-2601	31	0.154583	308		308	48	357
Building & Grounds	320	1.595692	3,182		3,182	499	3,681
Central Services	110	0.548519	1,094		1,094	172	1,265
Information Technology	144	0.718061	1,432		1,432	225	1,656
Circuit Court	375	1.869951	3,729		3,729	585	4,314
Circuit Court Svcs	27	0.134636	268		268	42	311
District Court	219	1.092051	2,177		2,177	342	2,519
Probate Court	958	4.777102	9,525		9,525	1,495	11,020
F.O.C.	239	1.191782	2,376		2,376	373	2,749
Elections	43	0.214421	428		428	67	495
COMIT	3	0.014960	30		30	5	34
County Clerk	800	3.989229	7,954		7,954	1,248	9,203
Concealed Pistol	189	0.942455	1,879		1,879	295	2,174
Clerk Circuit Ct	66	0.329111	656		656	103	759
Equalization	117	0.583425	1,163		1,163	183	1,346
Prosecutor	21	0.104717	209		209	33	242
Pros Atty CRP	61	0.304179	607		607	95	702
Pros Atty IV-E	18	0.089758	179		179	28	207
Pros Atty CVR	21	0.104717	209		209	33	242
Reg of Deeds	626	3.121572	6,224		6,224	977	7,201
KCH Boiler Plant	108	0.538546	1,074		1,074	169	1,242
Drain Commissioner	49	0.244340	487		487	76	564
Sheriff	494	2.463349	4,912		4,912	771	5,683
SRO 279-301-3027	296	1.476015	2,943		2,943	462	3,405
CP 279-301-3030	18	0.089758	179		179	28	207
CP 279-301-3031	24	0.119677	239		239	37	276
CP 279-301-3032	18	0.089758	179		179	28	207
CP 279-301-3033	20	0.099731	199		199	31	230
CP 279-301-3034	14	0.069812	139		139	22	161
Traffic & Safety	10	0.049865	99		99	16	115
Emergency Mgmt	24	0.119677	239		239	37	276
Marine	3	0.014960	30		30	5	34
Twp Law Enf	128	0.638277	1,273		1,273	200	1,472
Twp Law Enf EP	60	0.299192	597		597	94	690
Twp Law Enf CS	18	0.089758	179		179	28	207
2nd Road Patrol	6	0.029919	60		60	9	69
E-911	23	0.114690	229		229	36	265
Dispatch 261-325	1,056	5.265782	10,500		10,500	1,648	12,147
Jail	483	2.408497	4,802		4,802	754	5,556
MDOT Road Crew	20	0.099731	199		199	31	230
RC Inmate Crew	18	0.089758	179		179	28	207
Medical Examiner	58	0.289219	577		577	90	667
Guardianship	9	0.044879	90		90	14	103
Fire Prevention	44	0.219408	437		437	69	506
Parks & Rec	274	1.366311	2,724		2,724	428	3,152
Health	2,358	11.758248	23,446		23,446	3,682	27,128
H-COVID	194	0.967388	1,929		1,929	303	2,232
Animal Shelter	298	1.485988	2,963		2,963	465	3,428

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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
Lodging Tax	1,065	5.310661	10,589		10,589	1,662	12,251
Early Childhood Mil	417	2.079386	4,146		4,146	651	4,797
Corr/Det Fac.	424	2.114291	4,216		4,216	662	4,877
Senior Millage	421	2.099332	4,186		4,186	657	4,843
ROD Automation	203	1.012267	2,018		2,018	317	2,335
Zoo/Museum Millage	835	4.163758	8,302		8,302	1,303	9,605
Sh Narcotics Shr	13	0.064825	129		129	20	149
283-694 CDBG Admin	60	0.299192	597		597	94	690
283-694 CDBG HR	38	0.189488	378		378	59	437
283-694 CDBG LGA	26	0.129650	259		259	40	299
283-694-CDBG CF	102	0.508627	1,014		1,014	159	1,173
283-696-XXXX ESG	76	0.378977	756		756	119	874
283-697-XXXX HOME	45	0.224394	447		447	70	518
Housing Commissn	11	0.054852	109		109	17	126
Community Action	595	2.966989	5,916		5,916	928	6,844
CC Juve AD	2	0.009973	20		20	3	23
CC Milk Meal	11	0.054852	109		109	17	126
CCF IHC ASO	6	0.029919	60		60	9	69
CCF IHC CP	5	0.024933	50		50	8	57
CCF IHC CASA	2	0.009973	20		20	3	23
CCF IC ICP	22	0.109704	219		219	34	253
CCF FFC FFCPO	1	0.004987	10		10	1	11
CCF FFC FFCPPRC	1	0.004987	10		10	1	11
CCF JD Juve Det	7	0.034906	70		70	11	80
CCF JD Fac Mgmt	1	0.004987	10		10	1	11
CCF DHHS	1	0.004987	10		10	1	11
Veteran's Millage	423	2.109305	4,206		4,206	660	4,866
SP Comm. Correct	18	0.089758	179		179	28	207
SP Remonum.	4	0.019946	40		40	6	46
SP Ag Preservation	4	0.019946	40		40	6	46
KCBA Debt Service	3	0.014960	30		30	5	34
DPW Admin & Fin	5	0.024933	50		50	8	57
DPW LTE	8	0.039892	80		80	12	92
DPW SK Landfill	61	0.304179	607		607	95	702
DPW WTE	20	0.099731	199		199	31	230
DPW Mat. Recycle	51	0.254313	507		507	80	587
DPW NK Transfer	78	0.388950	776		776	122	897
DPW Kentwood LF	1	0.004987	10		10	1	11
DPW Ordinance	42	0.209435	418		418	66	483
Deliquent Tax	2,310	11.518899	22,968		22,968	3,604	26,572
Office Equipment	3	0.014960	30		30	5	34
Risk Managment	148	0.738007	1,472		1,472	231	1,702
Drain Revolving	397	1.979655	3,947		3,947	619	4,567
Lake Level Revol	15	0.074798	149		149	23	173
Coronavirus Relief Fund	8	0.039892	80		80	12	92
Non Allocated	6	0.029919	60		60	9	69
Schedule .4 Total for Receipt Posting	20,054	100.000000	199,394		199,394	28,880	228,274

Allocation Basis: Number of cash receipt transactions by benefiting dept
Allocation Source: Transaction summary report

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department Treasurer 101-253

Receiving Department	Total	Actng/Banking	Receipt Posting
Fiscal Services 101-191	942	305	636
Administrator 101-172	1,763	1,445	318
Human Resources	1,028	928	99
Purchasing 101-233	76	76	0
Treasurer 101-253	20,958	6,640	14,318
Facilities Mgmt 101-265-2601	1,723	1,366	357
Building & Grounds	10,158	6,477	3,681
Central Services	2,288	1,023	1,265
Fleet Services	1,641	1,641	0
Information Technology	3,919	2,263	1,656
Commissioners	520	520	0
Circuit Court	39,288	34,974	4,314
Circuit Court Svcs	853	542	311
District Court	4,962	2,443	2,519
Law Library	51	51	0
Probate Court	17,002	5,982	11,020
Cir Ct Referee	11	11	0
Probation CC	123	123	0
F.O.C.	5,890	3,141	2,749
Elections	845	351	495
COMIT	56	22	34
County Clerk	12,191	2,989	9,203
Concealed Pistol	3,013	838	2,174
Clerk Circuit Ct	1,301	542	759
Equalization	2,069	723	1,346
Prosecutor	6,700	6,459	242
Pros Atty CRP	2,176	1,475	702
Pros Atty IV-E	355	148	207
Pros Atty CVR	560	318	242
Reg of Deeds	9,474	2,273	7,201
Co-op Extension	47	47	0
KCH Boiler Plant	1,893	651	1,242
Drain Commissioner	1,019	455	564
Sheriff	14,378	8,696	5,683
SRO 279-301-3027	4,135	730	3,405
CP 279-301-3030	272	65	207
CP 279-301-3031	319	43	276
CP 279-301-3032	272	65	207
CP 279-301-3033	299	69	230
CP 279-301-3034	215	54	161
Traffic & Safety	133	18	115
Emergency Mgmt	406	130	276
Marine	280	246	34
Twp Law Enf	1,704	231	1,472
Twp Law Enf EP	827	137	690
Twp Law Enf CS	301	94	207
2nd Road Patrol	318	249	69
E-911	677	412	265
Dispatch 261-325	16,058	3,911	12,147
Jail	13,804	8,248	5,556
MDOT Road Crew	266	36	230
RC Inmate Crew	272	65	207

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department Treasurer 101-253

Receiving Department	Total	Actng/Banking	Receipt Posting
Animal Control	65	65	0
Health Prev Prog	126	126	0
Medical Examiner	1,289	622	667
Mental Health	11	11	0
Human Services	495	495	0
Guardianship	3,692	3,589	103
Zoo	7	7	0
Fire Prevention	770	264	506
Parks & Rec	19,915	16,763	3,152
Health	46,088	18,960	27,128
H-COVID	3,992	1,760	2,232
Animal Shelter	6,215	2,787	3,428
Lodging Tax	16,180	3,929	12,251
Early Childhood Mil	6,655	1,858	4,797
Corr/Det Fac.	6,522	1,644	4,877
Senior Millage	6,704	1,861	4,843
Indigent Defense	4,207	4,207	0
ROD Automation	3,307	972	2,335
Zoo/Museum Millage	13,107	3,502	9,605
Sh Narcotics Shr	384	235	149
Sh Narcotics Fed	61	61	0
283-694 CDBG Admin	1,550	860	690
283-694 CDBG HR	658	220	437
283-694 CDBG LGA	418	119	299
283-694-CDBG CF	1,701	528	1,173
283-696-XXXX ESG	1,124	249	874
283-697-XXXX HOME	673	155	518
Housing Commissn	19,520	19,394	126
Community Action	13,668	6,824	6,844
CC Juve AD	92	69	23
CC Milk Meal	564	437	126
CCF IHC ASO	130	61	69
CCF IHC CP	5,070	5,013	57
CCF IHC YDIP	32	32	0
CCF IHC CASA	70	47	23
CCF IC ICP	904	651	253
CCF IC ICPO	159	159	0
CCF FFC FFCP	87	87	0
CCF FFC FFCPO	622	611	11
CCF FFC FFCPPRC	507	495	11
CCF JD Juve Det	1,335	1,254	80
CCF JD Fac Mgmt	1,023	1,012	11
CCF DHHS	279	267	11
Veteran's Millage	8,632	3,766	4,866
SP Comm. Correct	623	416	207
SP Remonum.	122	76	46
SP Ag Preservation	82	36	46
KCBA Debt Service	331	296	34
DPW Resource Rec	188	188	0
DPW Admin & Fin	1,055	997	57
DPW NK Landfill	994	994	0
DPW LTE	218	126	92

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department Treasurer 101-253

Receiving Department	Total	Actng/Banking	Receipt Posting
DPW SK Landfill	4,327	3,625	702
DPW WTE	3,013	2,783	230
DPW Mat. Recycle	4,085	3,499	587
DPW NK Transfer	3,984	3,087	897
DPW Sparta LF	18	18	0
DPW Kentwood LF	713	701	11
DPW Ordinance	689	206	483
DPW HHW	499	499	0
Deliquent Tax	36,396	9,823	26,572
Motor Pool	32	32	0
Office Equipment	157	123	34
Risk Managment	4,540	2,837	1,702
Drain Revolving	7,353	2,787	4,567
Lake Level Revol	574	401	173
Drain Debt Serv	79	79	0
Coronavirus Relief Fund	663	571	92
Non Allocated	467	398	69
Direct Bill	0	0	0
Total	479,639	251,365	228,274

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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 (9 Months)
Based On The Year Ended September 30, 2023
Schedule .2 - Costs To Be Allocated
For Department Facilities Mgmt 101-265-2601

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	399,353			399,353
Cost Adjustments:				
Reimbursement	0			
Total Departmental Cost Adjustments:	0			0
Inbound Costs:				
Building Depreciation	4,960		4,960	
Equipment Depreciation	5,817		5,817	
Fiscal Services 101-191	10,203	1,288	11,491	
Administrator 101-172	3,738	425	4,163	
Human Resources	2,143	234	2,377	
Purchasing 101-233	30,066	4,746	34,812	
Treasurer 101-253	1,498	225	1,723	
Building & Grounds		22,658	22,658	
Central Services		4,001	4,001	
Fleet Services		1,368	1,368	
Information Technology		65,989	65,989	
I.T. Fiscal/HR/Phone System		4,509	4,509	
Total Allocated Additions:	58,424	105,443	163,867	163,867
Total To Be Allocated:	457,777	105,443		563,220

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	242,760	0	242,760	0	0
FRINGE BENEFITS	80,165	0	80,165	0	0
Other Expense & Cost					
Office Supplies	1,182	0	1,182	0	0
Operating Expenses	29,463	0	29,463	0	0
Contract Services	(30)	0	(30)	0	0
Utilities Misc	4,400	0	0	4,400	0
Repair & Maint	41,413	0	41,413	0	0
Capital Equipment	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	399,353				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Reimbursement	0	0	0	0	0
Functional Cost					
Functional Cost	399,353	0	394,953	4,400	0
Allocation Step 1					
Inbound - All Others	58,424	0	58,424	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	457,777	0	453,377	4,400	0
Allocation Step 2					
Inbound - All Others	105,443	0	105,443	0	0
2nd Allocation	105,443	0	105,443	0	0
Total For Facilities Mgmt 101-265-2601					
Schedule .3 Total	563,220	0	558,820	4,400	0

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	72.392134	328,209		328,209	76,332	404,541
Fleet Services	11,700	1.099107	4,983		4,983	1,159	6,142
KCH Boiler Plant	14,725	1.383277	6,271		6,271	1,459	7,730
Sheriff	4,874	0.457867	2,076		2,076	483	2,559
Jail	25,593	2.404225	10,900		10,900	2,535	13,435
Parks & Rec	7,000	0.657585	2,981		2,981	693	3,675
Health	78,184	7.344662	33,299		33,299	7,744	41,043
H-Clinic South	10,718	1.006857	4,565		4,565	1,062	5,626
H-Clinic TB	1,880	0.176609	801		801	186	987
Animal Shelter	23,000	2.160637	9,796		9,796	2,278	12,074
MCDC	5,405	0.507750	2,302		2,302	535	2,837
CCF JD Fac Mgmt	92,273	8.668193	39,300		39,300	9,140	48,440
Non Allocated	18,534	1.741097	7,894		7,894	1,836	9,730
Schedule .4 Total for Facility Mgmt	1,064,501	100.000000	453,377		453,377	105,443	558,820

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Facilities Mgmt 101-265-2601

Activity - Specific Serv

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Non Allocated	4,400	100.000000	4,400		4,400		4,400
Schedule .4 Total for Specific Serv	4,400	100.000000	4,400		4,400	0	4,400

Allocation Basis: Dollar amount of charges by benefiting department

Allocation Source: Paid invoices

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Facilities Mgmt 101-265-2601

Activity - Parks

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

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department Facilities Mgmt 101-265-2601

Receiving Department	Total	Facility Mgmt	Specific Serv	Parks
Building & Grounds	404,541	404,541	0	0
Fleet Services	6,142	6,142	0	0
KCH Boiler Plant	7,730	7,730	0	0
Sheriff	2,559	2,559	0	0
Jail	13,435	13,435	0	0
Parks & Rec	3,675	3,675	0	0
Health	41,043	41,043	0	0
H-Clinic South	5,626	5,626	0	0
H-Clinic TB	987	987	0	0
Animal Shelter	12,074	12,074	0	0
MCDC	2,837	2,837	0	0
CCF JD Fac Mgmt	48,440	48,440	0	0
Non Allocated	14,130	9,730	4,400	0
Direct Bill	0	0	0	0
Total	563,220	558,820	4,400	0

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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 (9 Months)
Based On The Year Ended September 30, 2023
Schedule .2 - Costs To Be Allocated
For Department Building & Grounds

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,136,225			10,136,225
Cost Adjustments:				
Parking Revenue	-51,883			
Reimbursement	-1,680			
Sheriff Admin	36,235			
Total Departmental Cost Adjustments:	-17,328			-17,328
Inbound Costs:				
Equipment Depreciation	63,062		63,062	
Fiscal Services 101-191	54,127	6,784	60,911	
Administrator 101-172	59,458	6,761	66,219	
Human Resources	38,728	4,260	42,988	
Purchasing 101-233	25,412	4,093	29,505	
Treasurer 101-253	8,821	1,336	10,158	
Facilities Mgmt 101-265-2601	328,209	76,332	404,541	
Central Services		4,858	4,858	
Fleet Services		418	418	
Information Technology		103,563	103,563	
I.T. Fiscal/HR/Phone System		36,279	36,279	
Total Allocated Additions:	577,818	244,686	822,504	822,504
Total To Be Allocated:	10,696,715	244,686		10,941,401

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	564,148	0	564,148	0	0
101-265-2603	443,019	0	0	443,019	0
101-265-2604	34,775	0	0	0	34,775
101-265-2605	625,063	0	0	0	0
101-265-2606	7,404,120	0	0	0	0
101-265-2607	94,759	0	0	0	0
101-265-2608	6,539	0	0	0	0
101-265-2609	745,085	0	0	0	0
101-265-2615	1,815	1,815	0	0	0
101-265-2616	39,165	0	0	0	0
101-265-2619	167,638	0	0	0	0
101-265-2620	10,099	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	10,136,225				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Parking Revenue	(51,883)	0	0	0	0
Reimbursement	(1,680)	0	0	0	0
Sheriff Admin	36,235	0	0	5,488	0
Functional Cost	10,118,897	1,815	564,148	448,507	34,775
Allocation Step 1					
Inbound - Equipment Depreciation: Equipment Depr	63,062	0	1,671	915	0
Inbound - Fiscal Services 101-191: Accounting	29,873	34	2,553	3,561	766
Inbound - Fiscal Services 101-191: Payroll	8,929	0	0	1,049	0
Inbound - Fiscal Services 101-191: Budgeting	11,163	41	412	1,771	288
Inbound - Fiscal Services 101-191: Audit Services	4,162	5	356	496	107
Inbound - Administrator 101-172: County Admin	59,458	0	0	6,984	0
Inbound - Human Resources: Human Resources	33,827	0	0	3,974	0
Inbound - Human Resources: Labor Relations	4,901	0	0	453	0
Inbound - Purchasing 101-233: Purch General	25,412	9	2,864	1,951	178
Inbound - Treasurer 101-253: Actng/Banking	5,640	16	450	437	258
Inbound - Treasurer 101-253: Receipt Posting	3,182	0	368	10	20
Inbound - Facilities Mgmt 101-265-2601: Facility Mgmt	328,209	0	28,110	16,994	4,697
Reallocate Admin Costs		(1,920)	213	167	13
Unallocated Costs	(3,999,929)	0	0	0	0

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Total	G&A	Admin Building	District Court	Co-op Extension
1st Allocation	6,696,786	0	601,144	487,270	41,103
Allocation Step 2					
Inbound - Fiscal Services 101-191: Accounting	4,041	5	345	482	104
Inbound - Fiscal Services 101-191: Payroll	1,216	0	0	143	0
Inbound - Fiscal Services 101-191: Budgeting	1,515	6	56	240	39
Inbound - Fiscal Services 101-191: Audit Services	12	0	1	1	0
Inbound - Administrator 101-172: County Admin	6,761	0	0	794	0
Inbound - Human Resources: Human Resources	3,699	0	0	434	0
Inbound - Human Resources: Labor Relations	562	0	0	52	0
Inbound - Purchasing 101-233: Purch General	4,093	1	461	314	29
Inbound - Treasurer 101-253: Actng/Banking	837	2	67	65	38
Inbound - Treasurer 101-253: Receipt Posting	499	0	58	1	3
Inbound - Facilities Mgmt 101-265-2601: Facility Mgmt	76,332	0	6,538	3,952	1,092
Inbound - Central Services: Messenger Serv	1,161	0	0	0	0
Inbound - Central Services: Printing Serv	2,047	0	0	0	0
Inbound - Central Services: Postage	1,650	1,650	0	0	0
Inbound - Information Technology: Dedicated Serv	6,007	0	0	0	0
Inbound - Information Technology: Enterprise 1	19,099	4,775	0	434	0
Inbound - Information Technology: Enterprise 2	31,984	7,996	0	727	0
Inbound - Information Technology: File Serv Admin	1,167	401	0	36	0
Inbound - Information Technology: File Serv Sheri	461	0	0	0	0
Inbound - Information Technology: Special Applic	14,903	3,726	0	339	0
Inbound - Information Technology: Justice System	3,550	0	0	0	0
Inbound - Information Technology: Helpdesk Supt	17,267	4,317	0	392	0
Inbound - Information Technology: Office 365	9,125	0	0	1,106	0
Inbound - I.T. Fiscal/HR/Phone System: Accounting	18,865	22	1,612	2,249	484
Inbound - I.T. Fiscal/HR/Phone System: Payroll	14,354	0	0	1,686	0
Inbound - I.T. Fiscal/HR/Phone System: Telephone Supt	3,060	0	0	191	0
Inbound - All Others	418	0	0	48	0
Reallocate Admin Costs		(22,900)	2,537	1,992	156
Unallocated Costs	(323)	0	0	0	0
2nd Allocation	244,363	0	11,675	15,680	1,945
Total For Building & Grounds					
Schedule .3 Total	6,941,150	0	612,819	502,950	43,048

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	625,063	0	0	0	0
101-265-2606	34,892	2,325,160	1,126,068	0	0
101-265-2607	0	0	0	94,759	0
101-265-2608	0	0	0	0	0
101-265-2609	0	0	0	0	670,430
101-265-2615	0	0	0	0	0
101-265-2616	0	0	0	0	0
101-265-2619	0	0	0	0	0
101-265-2620	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Parking Revenue	(51,883)	0	0	0	0
Reimbursement	(1,680)	0	0	0	0
Sheriff Admin	3,737	7,341	19,669	0	0
Functional Cost	610,129	2,332,501	1,145,737	94,759	670,430
Allocation Step 1					
Inbound - Equipment Depreciation: Equipment Depr	7,481	44,750	0	0	0
Inbound - Fiscal Services 101-191: Accounting	4,333	6,743	2,792	921	0
Inbound - Fiscal Services 101-191: Payroll	1,140	1,956	3,877	0	0
Inbound - Fiscal Services 101-191: Budgeting	1,936	2,018	947	330	0
Inbound - Fiscal Services 101-191: Audit Services	604	939	389	128	0
Inbound - Administrator 101-172: County Admin	7,592	13,025	25,817	0	0
Inbound - Human Resources: Human Resources	4,319	7,410	14,687	0	0
Inbound - Human Resources: Labor Relations	333	1,309	2,211	0	0
Inbound - Purchasing 101-233: Purch General	2,420	14,458	3	482	0
Inbound - Treasurer 101-253: Actng/Banking	727	1,583	0	308	0
Inbound - Treasurer 101-253: Receipt Posting	845	348	0	0	0
Inbound - Facilities Mgmt 101-265-2601: Facility Mgmt	65,308	145,255	0	7,286	0
Reallocate Admin Costs	249	877	0	36	0
Unallocated Costs	0	0	0	0	0

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	82 Ionia	Courthouse	Courtroom/Trans	Info Tech Bldg	HSC Direct
1st Allocation	707,416	2,573,173	1,196,460	104,250	670,430
Allocation Step 2					
Inbound - Fiscal Services 101-191: Accounting	586	913	378	125	0
Inbound - Fiscal Services 101-191: Payroll	155	266	528	0	0
Inbound - Fiscal Services 101-191: Budgeting	263	274	129	45	0
Inbound - Fiscal Services 101-191: Audit Services	2	3	1	0	0
Inbound - Administrator 101-172: County Admin	863	1,481	2,936	0	0
Inbound - Human Resources: Human Resources	472	810	1,606	0	0
Inbound - Human Resources: Labor Relations	38	150	254	0	0
Inbound - Purchasing 101-233: Purch General	390	2,329	0	78	0
Inbound - Treasurer 101-253: Actng/Banking	108	235	0	46	0
Inbound - Treasurer 101-253: Receipt Posting	133	55	0	0	0
Inbound - Facilities Mgmt 101-265-2601: Facility Mgmt	15,189	33,782	0	1,694	0
Inbound - Central Services: Messenger Serv	0	0	0	0	0
Inbound - Central Services: Printing Serv	0	2,047	0	0	0
Inbound - Central Services: Postage	0	0	0	0	0
Inbound - Information Technology: Dedicated Serv	0	3,003	3,004	0	0
Inbound - Information Technology: Enterprise 1	3,038	4,775	3,907	0	0
Inbound - Information Technology: Enterprise 2	5,088	7,996	6,542	0	0
Inbound - Information Technology: File Serv Admin	146	401	0	0	0
Inbound - Information Technology: File Serv Sheri	115	0	346	0	0
Inbound - Information Technology: Special Applic	2,371	3,726	3,048	0	0
Inbound - Information Technology: Justice System	887	0	2,662	0	0
Inbound - Information Technology: Helpdesk Supt	2,747	4,317	3,532	0	0
Inbound - Information Technology: Office 365	1,106	2,489	3,595	0	0
Inbound - I.T. Fiscal/HR/Phone System: Accounting	2,736	4,258	1,763	582	0
Inbound - I.T. Fiscal/HR/Phone System: Payroll	1,833	3,144	6,233	0	0
Inbound - I.T. Fiscal/HR/Phone System: Telephone Supt	478	2,008	0	0	0
Inbound - All Others	54	93	187	0	0
Reallocate Admin Costs	2,968	10,463	0	426	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	41,767	89,020	40,650	2,995	0
Total For Building & Grounds					
Schedule .3 Total	749,183	2,662,193	1,237,110	107,245	670,430

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	HSC Indirect	Juvenile Detent	South Clinic	Veterans	North Campus
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	0
101-265-2607	0	0	0	0	0
101-265-2608	0	0	0	0	0
101-265-2609	0	0	0	0	0
101-265-2615	0	0	0	0	0
101-265-2616	0	0	0	39,165	0
101-265-2619	0	0	0	0	167,638
101-265-2620	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Parking Revenue	0	0	0	0	0
Reimbursement	0	0	0	0	0
Sheriff Admin	0	0	0	0	0
Functional Cost	0	0	0	39,165	167,638
Allocation Step 1					
Inbound - Equipment Depreciation: Equipment Depr	0	8,246	0	0	0
Inbound - Fiscal Services 101-191: Accounting	4,932	0	0	754	2,103
Inbound - Fiscal Services 101-191: Payroll	732	0	0	0	175
Inbound - Fiscal Services 101-191: Budgeting	1,606	0	0	288	1,071
Inbound - Fiscal Services 101-191: Audit Services	687	0	0	105	293
Inbound - Administrator 101-172: County Admin	4,876	0	0	0	1,164
Inbound - Human Resources: Human Resources	2,774	0	0	0	662
Inbound - Human Resources: Labor Relations	449	0	0	0	146
Inbound - Purchasing 101-233: Purch General	1,903	0	0	201	859
Inbound - Treasurer 101-253: Actng/Banking	1,161	0	0	239	116
Inbound - Treasurer 101-253: Receipt Posting	1,551	0	0	0	0
Inbound - Facilities Mgmt 101-265-2601: Facility Mgmt	58,305	0	0	2,254	0
Reallocate Admin Costs	281	0	0	15	63
Unallocated Costs	0	0	0	0	0

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	HSC Indirect	Juvenile Detent	South Clinic	Veterans	North Campus
1st Allocation	79,259	8,246	0	43,021	174,291
Allocation Step 2					
Inbound - Fiscal Services 101-191: Accounting	667	0	0	102	284
Inbound - Fiscal Services 101-191: Payroll	100	0	0	0	24
Inbound - Fiscal Services 101-191: Budgeting	218	0	0	39	145
Inbound - Fiscal Services 101-191: Audit Services	2	0	0	0	1
Inbound - Administrator 101-172: County Admin	554	0	0	0	132
Inbound - Human Resources: Human Resources	303	0	0	0	72
Inbound - Human Resources: Labor Relations	51	0	0	0	17
Inbound - Purchasing 101-233: Purch General	306	0	0	32	138
Inbound - Treasurer 101-253: Actng/Banking	172	0	0	35	17
Inbound - Treasurer 101-253: Receipt Posting	243	0	0	0	0
Inbound - Facilities Mgmt 101-265-2601: Facility Mgmt	13,560	0	0	524	0
Inbound - Central Services: Messenger Serv	1,161	0	0	0	0
Inbound - Central Services: Printing Serv	0	0	0	0	0
Inbound - Central Services: Postage	0	0	0	0	0
Inbound - Information Technology: Dedicated Serv	0	0	0	0	0
Inbound - Information Technology: Enterprise 1	2,170	0	0	0	0
Inbound - Information Technology: Enterprise 2	3,635	0	0	0	0
Inbound - Information Technology: File Serv Admin	182	0	0	0	0
Inbound - Information Technology: File Serv Sheri	0	0	0	0	0
Inbound - Information Technology: Special Applic	1,694	0	0	0	0
Inbound - Information Technology: Justice System	0	0	0	0	0
Inbound - Information Technology: Helpdesk Supt	1,962	0	0	0	0
Inbound - Information Technology: Office 365	830	0	0	0	0
Inbound - I.T. Fiscal/HR/Phone System: Accounting	3,115	0	0	476	1,328
Inbound - I.T. Fiscal/HR/Phone System: Payroll	1,177	0	0	0	281
Inbound - I.T. Fiscal/HR/Phone System: Telephone Supt	382	0	0	0	0
Inbound - All Others	37	0	0	0	0
Reallocate Admin Costs	3,353	0	0	176	753
Unallocated Costs	0	0	0	0	0
2nd Allocation	35,875	0	0	1,386	3,194
Total For Building & Grounds					
Schedule .3 Total	115,134	8,246	0	44,406	177,485

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Fleet Svcs Bldg	Non Allocated**
<hr/>		
Wages & Benefits		
----- SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
 Other Expense & Cost		
----- 101-265-2602	0	0
101-265-2603	0	0
101-265-2604	0	0
101-265-2605	0	0
101-265-2606	0	3,918,000
101-265-2607	0	0
101-265-2608	0	6,539
101-265-2609	0	74,655
101-265-2615	0	0
101-265-2616	0	0
101-265-2619	0	0
101-265-2620	10,099	0
 Departmental Total		
----- Expenditures Per Financial Statement		
 Deductions		
----- *Total Disallowed Costs	0	0
 Cost Adjustments		
----- Parking Revenue	0	0
Reimbursement	0	0
Sheriff Admin	0	0
 Functional Cost	10,099	3,999,194
 Allocation Step 1		
----- Inbound - Equipment Depreciation: Equipment Depr	0	0
Inbound - Fiscal Services 101-191: Accounting	68	313
Inbound - Fiscal Services 101-191: Payroll	0	0
Inbound - Fiscal Services 101-191: Budgeting	165	288
Inbound - Fiscal Services 101-191: Audit Services	10	44
Inbound - Administrator 101-172: County Admin	0	0
Inbound - Human Resources: Human Resources	0	0
Inbound - Human Resources: Labor Relations	0	0
Inbound - Purchasing 101-233: Purch General	52	31
Inbound - Treasurer 101-253: Actng/Banking	327	16
Inbound - Treasurer 101-253: Receipt Posting	0	40
Inbound - Facilities Mgmt 101-265- 2601: Facility Mgmt	0	0
Reallocate Admin Costs	4	2
Unallocated Costs	0	(3,999,929)

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Fleet Svcs Bldg	Non Allocated**
1st Allocation	10,724	0
Allocation Step 2		
Inbound - Fiscal Services 101-191: Accounting	9	42
Inbound - Fiscal Services 101-191: Payroll	0	0
Inbound - Fiscal Services 101-191: Budgeting	22	39
Inbound - Fiscal Services 101-191: Audit Services	0	0
Inbound - Administrator 101-172: County Admin	0	0
Inbound - Human Resources: Human Resources	0	0
Inbound - Human Resources: Labor Relations	0	0
Inbound - Purchasing 101-233: Purch General	8	5
Inbound - Treasurer 101-253: Actng/Banking	49	2
Inbound - Treasurer 101-253: Receipt Posting	0	6
Inbound - Facilities Mgmt 101-265-2601: Facility Mgmt	0	0
Inbound - Central Services: Messenger Serv	0	0
Inbound - Central Services: Printing Serv	0	0
Inbound - Central Services: Postage	0	0
Inbound - Information Technology: Dedicated Serv	0	0
Inbound - Information Technology: Enterprise 1	0	0
Inbound - Information Technology: Enterprise 2	0	0
Inbound - Information Technology: File Serv Admin	0	0
Inbound - Information Technology: File Serv Sheri	0	0
Inbound - Information Technology: Special Applic	0	0
Inbound - Information Technology: Justice System	0	0
Inbound - Information Technology: Helpdesk Supt	0	0
Inbound - Information Technology: Office 365	0	0
Inbound - I.T. Fiscal/HR/Phone System: Accounting	43	198
Inbound - I.T. Fiscal/HR/Phone System: Payroll	0	0
Inbound - I.T. Fiscal/HR/Phone System: Telephone Supt	0	0
Inbound - All Others	0	0
Reallocate Admin Costs	46	30
Unallocated Costs	0	(323)
2nd Allocation	177	0
Total For Building & Grounds		
Schedule .3 Total	10,902	0

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	11.122463	66,862		66,862		66,862
Administrator 101-172	6,097	16.835567	101,206		101,206		101,206
Human Resources	3,460	9.554052	57,434		57,434		57,434
Purchasing 101-233	1,152	3.181002	19,122		19,122		19,122
Treasurer 101-253	3,015	8.325280	50,047		50,047		50,047
Facilities Mgmt 101-265-2601	1,365	3.769156	22,658		22,658		22,658
Central Services	3,830	10.575728	63,575		63,575	2,615	66,191
Information Technology	733	2.024023	12,167		12,167	500	12,668
Commissioners	2,960	8.173409	49,134		49,134	2,021	51,155
County Clerk	3,154	8.709098	52,354		52,354	2,154	54,508
Equalization	3,739	10.324451	62,065		62,065	2,553	64,618
Reg of Deeds	2,382	6.577385	39,540		39,540	1,626	41,166
Indigent Defense	300	0.828386	4,980		4,980	205	5,185
Schedule .4 Total for Admin Building	36,215	100.000000	601,144		601,144	11,675	612,819

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	485,804		485,804	15,633	501,437
Indigent Defense	120	0.300737	1,465		1,465	47	1,513
Schedule .4 Total for District Court	39,902	100.000000	487,270		487,270	15,680	502,950

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Co-op Extension

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Co-op Extension	100	100.000000	41,103		41,103	1,945	43,048
Schedule .4 Total for Co-op Extension	100	100.000000	41,103		41,103	1,945	43,048

Allocation Basis: Direct allocation to Co-op Extension

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	17.909289	126,693		126,693	7,480	134,173
F.O.C.	23,703	24.544890	173,634		173,634	10,252	183,886
Prosecutor	12,033	12.460391	88,147		88,147	5,204	93,351
Pros Atty CRP	5,556	5.753340	40,700		40,700	2,403	43,103
Pros Atty IV-E	2,104	2.178730	15,413		15,413	910	16,323
Pros Atty CVR	2,586	2.677850	18,944		18,944	1,118	20,062
Non Allocated	33,293	34.475510	243,885	(16,290)	227,595	14,400	241,995
Schedule .4 Total for 82 Ionia	96,570	100.000000	707,416	(16,290)	691,126	41,767	732,893
Direct Billed				16,290	16,290		16,290
Schedule .3 Total for 82 Ionia	96,570	100.000000		0	707,416	41,767	749,183

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	114,230	55.006861	1,415,422		1,415,422	48,967	1,464,389
Circuit Court Svcs	5,515	2.655720	68,336		68,336	2,364	70,700
Probate Court	14,535	6.999254	180,103		180,103	6,231	186,334
Probation CC	512	0.246551	6,344		6,344	219	6,564
F.O.C.	974	0.469025	12,069		12,069	418	12,486
Clerk Circuit Ct	8,023	3.863434	99,413		99,413	3,439	102,852
Prosecutor	5,826	2.805480	72,190		72,190	2,497	74,687
SP Comm. Correct	368	0.177208	4,560		4,560	158	4,718
Non Allocated	57,682	27.776467	714,737		714,737	24,727	739,463
Schedule .4 Total for Courthouse	207,665	100.000000	2,573,173		2,573,173	89,020	2,662,193

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	114,230	55.006861	658,135		658,135	22,360	680,495
Circuit Court Svcs	5,515	2.655720	31,775		31,775	1,080	32,854
Probate Court	14,535	6.999254	83,743		83,743	2,845	86,588
Probation CC	512	0.246551	2,950		2,950	100	3,050
Clerk Circuit Ct	8,023	3.863434	46,224		46,224	1,570	47,795
Prosecutor	5,826	2.805480	33,566		33,566	1,140	34,707
SP Comm. Correct	368	0.177208	2,120		2,120	72	2,192
Non Allocated	58,656	28.245492	337,946		337,946	11,482	349,428
Schedule .4 Total for Courtroom/Trans	207,665	100.000000	1,196,460		1,196,460	40,650	1,237,110

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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
Fiscal Services 101-191	140	0.818378	853		853		853
Information Technology	16,967	99.181622	103,397		103,397	2,995	106,392
Schedule .4 Total for Info Tech Bldg	17,107	100.000000	104,250		104,250	2,995	107,245

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	55,775	(54,525)	1,250		1,250
Health	4,969	3.629710	24,335	(21,178)	3,157		3,157
283-694 CDBG Admin	234	0.170930	1,146		1,146		1,146
283-694-CDBG CF	475	0.346974	2,326		2,326		2,326
283-696-XXXX ESG	25	0.018262	122		122		122
Housing Commissn	1,682	1.228652	8,237		8,237		8,237
Community Action	11,600	8.473462	56,809		56,809		56,809
HHS Bldg Direct	106,524	77.812677	521,680		521,680		521,680
Schedule .4 Total for HSC Direct	136,898	100.000000	670,430	(75,703)	594,727	0	594,727
Direct Billed				75,703	75,703		75,703
Schedule .3 Total for HSC Direct	136,898	100.000000		0	670,430	0	670,430

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	6,594		6,594	2,985	9,578
Health	4,969	3.629710	2,877		2,877	1,302	4,179
283-694 CDBG Admin	234	0.170930	135		135	61	197
283-694-CDBG CF	475	0.346974	275		275	124	399
283-696-XXXX ESG	25	0.018262	14		14	6	21
Housing Commissn	1,682	1.228652	974		974	441	1,415
Community Action	11,600	8.473462	6,716		6,716	3,040	9,756
HHS Bldg Indir.	106,524	77.812677	61,673		61,673	27,916	89,589
Schedule .4 Total for HSC Indirect	136,898	100.000000	79,259		79,259	35,875	115,134

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	8,246		8,246		8,246
Schedule .4 Total for Juvenile Detent	100	100.000000	8,246		8,246	0	8,246

Allocation Basis: Direct allocation to Juvenile Detention

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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 (9 Months)
Based On The Year Ended September 30, 2023
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	43,021	(16,331)	26,690	1,386	28,075
Schedule .4 Total for Veterans	5,292	100.000000	43,021	(16,331)	26,690	1,386	28,075
Direct Billed				16,331	16,331		16,331
Schedule .3 Total for Veterans	5,292	100.000000		0	43,021	1,386	44,406

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - North Campus

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff	18,317	61.667172	107,480		107,480	1,969	109,450
Health	11,386	38.332828	66,811		66,811	1,224	68,035
Schedule .4 Total for North Campus	29,703	100.000000	174,291		174,291	3,194	177,485

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Fleet Svcs Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fleet Services	13,710	100.000000	10,724		10,724	177	10,902
Schedule .4 Total for Fleet Svcs Bldg	13,710	100.000000	10,724		10,724	177	10,902

Allocation Basis: Assigned square footage by department

Allocation Source: Facilities Management

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Total	Admin Building	District Court	Co-op Extension	82 Ionia
Fiscal Services 101-191	67,715	66,862	0	0	0
Administrator 101-172	101,206	101,206	0	0	0
Human Resources	57,434	57,434	0	0	0
Purchasing 101-233	19,122	19,122	0	0	0
Treasurer 101-253	50,047	50,047	0	0	0
Facilities Mgmt 101-265-2601	22,658	22,658	0	0	0
Central Services	66,191	66,191	0	0	0
Fleet Services	10,902	0	0	0	0
Information Technology	119,060	12,668	0	0	0
Commissioners	51,155	51,155	0	0	0
Circuit Court	2,144,885	0	0	0	0
Circuit Court Svcs	103,555	0	0	0	0
District Court	501,437	0	501,437	0	0
Probate Court	272,922	0	0	0	0
Probation CC	143,787	0	0	0	134,173
F.O.C.	196,372	0	0	0	183,886
County Clerk	54,508	54,508	0	0	0
Clerk Circuit Ct	150,647	0	0	0	0
Equalization	64,618	64,618	0	0	0
Prosecutor	202,745	0	0	0	93,351
Pros Atty CRP	43,103	0	0	0	43,103
Pros Atty IV-E	16,323	0	0	0	16,323
Pros Atty CVR	20,062	0	0	0	20,062
Reg of Deeds	41,166	41,166	0	0	0
Co-op Extension	43,048	0	0	43,048	0
Sheriff	109,450	0	0	0	0
ACSET	10,829	0	0	0	0
Health	75,371	0	0	0	0
Indigent Defense	6,697	5,185	1,513	0	0
283-694 CDBG Admin	1,343	0	0	0	0
283-694-CDBG CF	2,726	0	0	0	0
283-696-XXXX ESG	143	0	0	0	0
Housing Commissn	9,652	0	0	0	0
Community Action	66,564	0	0	0	0
HHS Bldg Direct	521,680	0	0	0	0
HHS Bldg Indir.	89,589	0	0	0	0
CCF JD Fac Mgmt	8,246	0	0	0	0
Veteran's Millage	28,075	0	0	0	0
SP Comm. Correct	6,910	0	0	0	0
Non Allocated	1,330,886	0	0	0	241,995
Direct Bill	108,324	0	0	0	16,290
Total	6,941,150	612,819	502,950	43,048	749,183

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	853	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	0	0	0	0	0
Information Technology	0	0	106,392	0	0
Commissioners	0	0	0	0	0
Circuit Court	1,464,389	680,495	0	0	0
Circuit Court Svcs	70,700	32,854	0	0	0
District Court	0	0	0	0	0
Probate Court	186,334	86,588	0	0	0
Probation CC	6,564	3,050	0	0	0
F.O.C.	12,486	0	0	0	0
County Clerk	0	0	0	0	0
Clerk Circuit Ct	102,852	47,795	0	0	0
Equalization	0	0	0	0	0
Prosecutor	74,687	34,707	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
Sheriff	0	0	0	0	0
ACSET	0	0	0	1,250	9,578
Health	0	0	0	3,157	4,179
Indigent Defense	0	0	0	0	0
283-694 CDBG Admin	0	0	0	1,146	197
283-694-CDBG CF	0	0	0	2,326	399
283-696-XXXX ESG	0	0	0	122	21
Housing Commissn	0	0	0	8,237	1,415
Community Action	0	0	0	56,809	9,756
HHS Bldg Direct	0	0	0	521,680	0
HHS Bldg Indir.	0	0	0	0	89,589
CCF JD Fac Mgmt	0	0	0	0	0
Veteran's Millage	0	0	0	0	0
SP Comm. Correct	4,718	2,192	0	0	0
Non Allocated	739,463	349,428	0	0	0
Direct Bill	0	0	0	75,703	0
Total	2,662,193	1,237,110	107,245	670,430	115,134

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Juvenile Detent	South Clinic	Veterans	North Campus	Fleet Svcs Bldg
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	0	0	0	0	10,902
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	0
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	0	0	0	0	0
Sheriff	0	0	0	109,450	0
ACSET	0	0	0	0	0
Health	0	0	0	68,035	0
Indigent Defense	0	0	0	0	0
283-694 CDBG Admin	0	0	0	0	0
283-694-CDBG CF	0	0	0	0	0
283-696-XXXX ESG	0	0	0	0	0
Housing Commisn	0	0	0	0	0
Community Action	0	0	0	0	0
HHS Bldg Direct	0	0	0	0	0
HHS Bldg Indir.	0	0	0	0	0
CCF JD Fac Mgmt	8,246	0	0	0	0
Veteran's Millage	0	0	28,075	0	0
SP Comm. Correct	0	0	0	0	0
Non Allocated	0	0	0	0	0
Direct Bill	0	0	16,331	0	0
Total	8,246	0	44,406	177,485	10,902

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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 (9 Months)
Based On The Year Ended September 30, 2023
Schedule .2 - Costs To Be Allocated
For Department Central Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	647,093			647,093
Cost Adjustments:				
Revenue	-137,284			
Total Departmental Cost Adjustments:	-137,284			-137,284
Inbound Costs:				
Building Depreciation	10,991		10,991	
Equipment Depreciation	810		810	
Fiscal Services 101-191	20,141	2,646	22,787	
Administrator 101-172	8,705	990	9,694	
Human Resources	5,882	648	6,530	
Purchasing 101-233	1,706	275	1,981	
Treasurer 101-253	1,984	304	2,288	
Building & Grounds	63,575	2,615	66,191	
Central Services		2,325	2,325	
Fleet Services		736	736	
Information Technology		23,224	23,224	
I.T. Fiscal/HR/Phone System		5,534	5,534	
Total Allocated Additions:	113,794	39,297	153,091	153,091
Total To Be Allocated:	623,603	39,297		662,900

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department Central Services

	Total	G&A	Messenger Serv	Printing Serv	Mail Services
Wages & Benefits					
SALARIES & WAGES	301,113	71,428	34,966	92,696	27,235
FRINGE BENEFITS	129,738	30,774	15,063	39,946	11,728
Other Expense & Cost					
Office Supplies	2,884	684	335	887	261
Mail/Postage	12,892	0	0	0	11,242
Operating Supplies	55,301	10,506	0	44,204	591
Operating Expenses	15,066	3,574	1,749	4,638	1,362
R&M Equipment	24,391	0	0	21,240	3,151
R&M Office Equip	15,339	0	0	15,339	0
Equipment Rental	74,849	0	0	74,849	0
Software	10,534	0	0	10,534	0
Expendable Equip	4,986	1,183	579	1,535	451
Departmental Total					
Expenditures Per Financial Statement	647,093				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Revenue	(137,284)	0	0	(137,284)	0
Functional Cost					
Functional Cost	509,809	118,149	52,692	168,584	56,021
Allocation Step 1					
Inbound - Equipment Depreciation: Equipment Depr	810	810	0	0	0
Inbound - All Others	112,984	26,800	13,117	34,788	10,214
Reallocate Admin Costs		(145,759)	22,184	58,814	17,287
Unallocated Costs	0	0	0	0	0
1st Allocation	623,603	0	87,994	262,185	83,522
Allocation Step 2					
Inbound - All Others	39,297	9,320	4,562	12,103	3,552
Reallocate Admin Costs		(9,320)	1,419	3,761	1,105
Unallocated Costs	0	0	0	0	0
2nd Allocation	39,297	0	5,980	15,864	4,657
Total For Central Services					
Schedule .3 Total	662,900	0	93,974	278,049	88,179

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department Central Services

	Microfilm	Records Retent.	Postage
Wages & Benefits			
SALARIES & WAGES	64,714	10,074	0
FRINGE BENEFITS	27,881	4,346	0
Other Expense & Cost			
Office Supplies	620	97	0
Mail/Postage	0	0	1,650
Operating Supplies	0	0	0
Operating Expenses	3,238	505	0
R&M Equipment	0	0	0
R&M Office Equip	0	0	0
Equipment Rental	0	0	0
Software	0	0	0
Expendable Equip	1,071	167	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Revenue	0	0	0
Functional Cost			
Functional Cost	97,524	15,189	1,650
Allocation Step 1			
Inbound - Equipment Depreciation:			
Equipment Depr	0	0	0
Inbound - All Others	24,280	3,785	0
Reallocate Admin Costs	41,075	6,399	0
Unallocated Costs	0	0	0
1st Allocation	162,879	25,373	1,650
Allocation Step 2			
Inbound - All Others	8,445	1,316	0
Reallocate Admin Costs	2,626	409	0
Unallocated Costs	0	0	0
2nd Allocation	11,071	1,725	0
Total For Central Services			
Schedule .3 Total	173,950	27,098	1,650

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	2.638522	2,322		2,322		2,322
Administrator 101-172	10	2.638522	2,322		2,322		2,322
Human Resources	10	2.638522	2,322		2,322		2,322
Purchasing 101-233	10	2.638522	2,322		2,322		2,322
Treasurer 101-253	10	2.638522	2,322		2,322		2,322
Facilities Mgmt 101-265-2601	10	2.638522	2,322		2,322		2,322
Building & Grounds	5	1.319261	1,161		1,161		1,161
Central Services	10	2.638522	2,322		2,322		2,322
Fleet Services	5	1.319261	1,161		1,161	98	1,259
Information Technology	5	1.319261	1,161		1,161	98	1,259
Commissioners	10	2.638522	2,322		2,322	197	2,518
Circuit Court	15	3.957791	3,482		3,482	297	3,778
Circuit Court Svcs	15	3.957784	3,483		3,483	295	3,778
District Court	15	3.957784	3,483		3,483	295	3,778
Probate Court	15	3.957784	3,483		3,483	295	3,778
Cir Ct Referee	15	3.957784	3,483		3,483	295	3,778
Probation CC	10	2.638522	2,322		2,322	197	2,518
F.O.C.	10	2.638522	2,322		2,322	197	2,518
County Clerk	10	2.638522	2,322		2,322	197	2,518
Clerk Circuit Ct	15	3.957784	3,483		3,483	295	3,778
Equalization	10	2.638522	2,322		2,322	197	2,518
Prosecutor	10	2.638522	2,322		2,322	197	2,518
Pros Atty CRP	10	2.638522	2,322		2,322	197	2,518
Pros Atty CVR	15	3.957784	3,483		3,483	295	3,778
Reg of Deeds	10	2.638522	2,322		2,322	197	2,518
Co-op Extension	5	1.319261	1,161		1,161	98	1,259
Drain Commissioner	5	1.319261	1,161		1,161	98	1,259
Sheriff	12	3.166227	2,786		2,786	236	3,022
Jail	5	1.319261	1,161		1,161	98	1,259
Parks & Rec	5	1.319261	1,161		1,161	98	1,259
Health	12	3.166227	2,786		2,786	236	3,022
Animal Shelter	5	1.319261	1,161		1,161	98	1,259
283-694 CDBG Admin	5	1.319261	1,161		1,161	98	1,259
Housing Commissn	5	1.319261	1,161		1,161	98	1,259
CCF IHC ASO	5	1.319261	1,161		1,161	98	1,259
CCF IHC CP	5	1.319261	1,161		1,161	98	1,259
CCF JD Juve Det	5	1.319261	1,161		1,161	98	1,259
Veteran's Millage	5	1.319261	1,161		1,161	98	1,259
SP Comm. Correct	15	3.957784	3,483		3,483	295	3,778
DPW Admin & Fin	5	1.319261	1,161		1,161	98	1,259
Risk Managment	5	1.319261	1,161		1,161	98	1,259
Non Allocated	5	1.319261	1,161		1,161	98	1,259
Schedule .4 Total for Messenger Serv	379	100.000000	87,994		87,994	5,980	93,974

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	1,081.87	0.915685	2,401		2,401		2,401
Administrator 101-172	5,362.71	4.538952	11,900		11,900		11,900
Human Resources	3,300.40	2.793430	7,324		7,324		7,324
Purchasing 101-233	97.82	0.082794	217		217		217
Treasurer 101-253	587.46	0.497221	1,304		1,304		1,304
Facilities Mgmt 101-265-2601	756.62	0.640397	1,679		1,679		1,679
Building & Grounds	922.52	0.780813	2,047		2,047		2,047
Information Technology	262.93	0.222542	583		583	39	623
Commissioners	1,871.13	1.583708	4,152		4,152	280	4,432
Circuit Court	9,133.96	7.730905	20,269		20,269	1,367	21,636
Circuit Court Svcs	343.31	0.290575	762		762	51	813
District Court	1,826.03	1.545536	4,052		4,052	273	4,325
Probate Court	719.67	0.609122	1,597		1,597	108	1,705
Probation CC	1,148.62	0.972182	2,549		2,549	172	2,721
F.O.C.	4,694.69	3.973545	10,418		10,418	702	11,120
Elections	501.99	0.424880	1,114		1,114	75	1,189
County Clerk	2,163.59	1.831244	4,801		4,801	324	5,125
Clerk Circuit Ct	267.90	0.226748	594		594	40	634
Equalization	2,944.58	2.492267	6,534		6,534	440	6,975
Prosecutor	2,311.88	1.956755	5,130		5,130	346	5,476
Pros Atty CRP	242.38	0.205148	538		538	36	574
Pros Atty IV-E	44.00	0.037241	98		98	6	104
Pros Atty CVR	809.59	0.685230	1,797		1,797	121	1,918
Drain Commissioner	41.07	0.034761	91		91	6	97
Sheriff	9,839.67	8.328212	21,835		21,835	1,472	23,307
Jail	7,359.32	6.228865	16,331		16,331	1,101	17,432
Guardianship	63.49	0.053737	141		141	9	150
Parks & Rec	2,840.62	2.404276	6,304		6,304	425	6,729
Health	33,358.44	28.234298	74,027		74,027	4,994	79,020
Indigent Defense	40.26	0.034076	89		89	6	95
ROD Automation	15,294.16	12.944845	33,940		33,940	2,288	36,228
Sh Narcotics Shr	64.80	0.054846	144		144	10	153
283-694 CDBG Admin	85.00	0.071943	189		189	13	201
Housing Commissn	970.69	0.821584	2,154		2,154	145	2,299
Community Action	795.89	0.673634	1,766		1,766	119	1,885
CCF IHC ASO	109.58	0.092748	243		243	16	259
CCF IHC CP	304.78	0.257963	676		676	45	722
CCF JD Juve Det	1,031.38	0.872951	2,289		2,289	154	2,443
CCF JD Fac Mgmt	81.45	0.068939	181		181	12	193
Veteran's Millage	348.47	0.294942	773		773	52	825
DPW Resource Rec	594.03	0.502782	1,318		1,318	89	1,407
DPW Admin & Fin	362.39	0.306724	804		804	54	858
DPW NK Landfill	35.74	0.030250	79		79	5	84
DPW LTE	56.00	0.047398	124		124	8	133
DPW SK Landfill	467.54	0.395722	1,038		1,038	70	1,107
DPW Mat. Recycle	59.40	0.050276	132		132	9	141
DPW NK Transfer	87.11	0.073729	193		193	13	206
DPW Kentwood LF	19.39	0.016412	43		43	3	46
DPW Ordinance	270.55	0.228991	600		600	40	641
DPW HHW	294.68	0.249415	654		654	44	698
Deliquent Tax	1,488.10	1.259515	3,302		3,302	223	3,525
Drain Revolving	389.00	0.329246	863		863	58	921

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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
Schedule .4 Total for Printing Serv	118,148.65	100.000000	262,185		262,185	15,864	278,049

Allocation Basis: Dollar amount of printing charges by department

Allocation Source: Printing chargeback summary

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	6,854.85	1.990649	1,663		1,663		1,663
Administrator 101-172	914.44	0.265553	222		222		222
Human Resources	2,374.54	0.689567	576		576		576
Purchasing 101-233	26.62	0.007730	6		6		6
Treasurer 101-253	13,287.83	3.858787	3,223		3,223		3,223
Central Services	13.26	0.003851	3		3		3
Commissioners	26.82	0.007789	6		6	0	7
Circuit Court	119,204.48	34.616988	28,914		28,914	1,733	30,647
District Court	26,525.07	7.702882	6,434		6,434	385	6,819
Probate Court	14,654.32	4.255616	3,554		3,554	213	3,767
Probation CC	238.11	0.069147	58		58	3	61
F.O.C.	46,793.53	13.588845	11,350		11,350	679	12,029
Elections	755.11	0.219284	183		183	11	194
County Clerk	12,064.33	3.503482	2,926		2,926	175	3,101
Concealed Pistol	5,189.89	1.507144	1,259		1,259	75	1,334
Clerk Circuit Ct	11,991.49	3.482330	2,909		2,909	174	3,082
Equalization	2,051.78	0.595837	498		498	30	527
Prosecutor	1,363.73	0.396027	331		331	20	350
Pros Atty CRP	18,942.27	5.500837	4,594		4,594	275	4,869
Pros Atty IV-E	202.61	0.058838	49		49	3	52
Pros Atty CVR	9,127.16	2.650528	2,214		2,214	132	2,346
Drain Commissioner	9,862.47	2.864062	2,392		2,392	143	2,535
Sheriff	6,064.00	1.760986	1,471		1,471	88	1,559
Medical Examiner	609.41	0.176973	148		148	9	156
Parks & Rec	194.64	0.056523	47		47	3	50
Health	16,106.70	4.677387	3,907		3,907	234	4,140
Animal Shelter	2,329.14	0.676382	565		565	34	599
ROD Automation	3,630.78	1.054379	881		881	53	933
283-694-CDBG CF	359.41	0.104373	87		87	5	92
283-697-XXXX HOME	49.69	0.014430	12		12	1	13
Housing Commissn	3,344.07	0.971118	811		811	48	860
Community Action	6,892.39	2.001551	1,672		1,672	100	1,772
CCF JD Juve Det	71.79	0.020848	17		17	1	18
Veteran's Millage	723.27	0.210038	175		175	10	186
DPW Resource Rec	2.04	0.000592	0		0	0	0
DPW Admin & Fin	386.85	0.112341	94		94	5	99
DPW NK Landfill	15.99	0.004643	4		4	0	4
DPW SK Landfill	225.69	0.065540	55		55	3	58
DPW WTE	73.56	0.021362	18		18	1	19
DPW Mat. Recycle	23.28	0.006761	6		6	0	6
DPW NK Transfer	161.58	0.046923	39		39	2	41
DPW Sparta LF	18.28	0.005309	4		4	0	5
DPW Kentwood LF	27.13	0.007879	7		7	0	7
DPW Ordinance	576.96	0.167549	140		140	8	148
Coronavirus Relief Fund	1.17	0.000340	0		0	0	0
Schedule .4 Total for Mail Services	344,352.53	100.000000	83,522		83,522	4,657	88,179

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Central Services

Activity - Microfilm

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	13,843	2.269672	3,697		3,697		3,697
Clerk Circuit Ct	123,472	20.244232	32,974		32,974	2,293	35,267
Reg of Deeds	472,597	77.486096	126,209		126,209	8,778	134,986
Schedule .4 Total for Microfilm	609,912	100.000000	162,879		162,879	11,071	173,950

Allocation Basis: Number of frames processed by department

Allocation Source: Microfilm quarterly summary

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	108	2.522775	640		640		640
Human Resources	337	7.871993	1,997		1,997		1,997
Treasurer 101-253	545	12.730670	3,230		3,230		3,230
Circuit Court	1,169	27.306702	6,929		6,929	614	7,543
Circuit Court Svcs	237	5.536090	1,405		1,405	124	1,529
District Court	163	3.807522	966		966	85	1,051
Probate Court	411	9.600561	2,436		2,436	215	2,651
Clerk Circuit Ct	20	0.467181	118		118	10	129
Equalization	10	0.233590	59		59	5	64
Co-op Extension	6	0.140154	36		36	3	39
Drain Commissioner	43	1.004438	255		255	22	277
Sheriff	98	2.289185	581		581	51	632
Medical Examiner	139	3.246905	824		824	73	897
Zoo	1	0.023359	6		6	0	6
Health	279	6.517169	1,654		1,654	146	1,800
Community Action	195	4.555011	1,156		1,156	102	1,258
Veteran's Millage	25	0.583976	148		148	13	161
SP Comm. Correct	12	0.280308	71		71	6	77
DPW Admin & Fin	482	11.259052	2,857		2,857	253	3,109
Risk Managment	1	0.023359	6		6	0	6
Schedule .4 Total for Records Retent.	4,281	100.000000	25,373		25,373	1,725	27,098

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	1,650	100.000000	1,650		1,650		1,650
Schedule .4 Total for Postage	1,650	100.000000	1,650		1,650	0	1,650

Allocation Basis: Dollar amount of charges by department

Allocation Source: Paid Invoice

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department Central Services

Receiving Department	Total	Messenger Serv	Printing Serv	Mail Services	Microfilm
Fiscal Services 101-191	10,082	2,322	2,401	1,663	3,697
Administrator 101-172	15,084	2,322	11,900	222	0
Human Resources	12,219	2,322	7,324	576	0
Purchasing 101-233	2,545	2,322	217	6	0
Treasurer 101-253	10,078	2,322	1,304	3,223	0
Facilities Mgmt 101-265-2601	4,001	2,322	1,679	0	0
Building & Grounds	4,858	1,161	2,047	0	0
Central Services	2,325	2,322	0	3	0
Fleet Services	1,259	1,259	0	0	0
Information Technology	1,882	1,259	623	0	0
Commissioners	6,957	2,518	4,432	7	0
Circuit Court	63,604	3,778	21,636	30,647	0
Circuit Court Svcs	6,120	3,778	813	0	0
District Court	15,973	3,778	4,325	6,819	0
Probate Court	11,901	3,778	1,705	3,767	0
Cir Ct Referee	3,778	3,778	0	0	0
Probation CC	5,300	2,518	2,721	61	0
F.O.C.	25,668	2,518	11,120	12,029	0
Elections	1,383	0	1,189	194	0
County Clerk	10,744	2,518	5,125	3,101	0
Concealed Pistol	1,334	0	0	1,334	0
Clerk Circuit Ct	42,890	3,778	634	3,082	35,267
Equalization	10,085	2,518	6,975	527	0
Prosecutor	8,345	2,518	5,476	350	0
Pros Atty CRP	7,962	2,518	574	4,869	0
Pros Atty IV-E	156	0	104	52	0
Pros Atty CVR	8,042	3,778	1,918	2,346	0
Reg of Deeds	137,505	2,518	0	0	134,986
Co-op Extension	1,298	1,259	0	0	0
Drain Commissioner	4,169	1,259	97	2,535	0
Sheriff	28,520	3,022	23,307	1,559	0
Jail	18,691	1,259	17,432	0	0
Medical Examiner	1,053	0	0	156	0
Guardianship	150	0	150	0	0
Zoo	6	0	0	0	0
Parks & Rec	8,038	1,259	6,729	50	0
Health	87,983	3,022	79,020	4,140	0
Animal Shelter	1,858	1,259	0	599	0
Indigent Defense	95	0	95	0	0
ROD Automation	37,161	0	36,228	933	0
Sh Narcotics Shr	153	0	153	0	0
283-694 CDBG Admin	1,460	1,259	201	0	0
283-694-CDBG CF	92	0	0	92	0
283-697-XXXX HOME	13	0	0	13	0
Housing Commissn	4,418	1,259	2,299	860	0
Community Action	4,915	0	1,885	1,772	0
CCF IHC ASO	1,519	1,259	259	0	0
CCF IHC CP	1,981	1,259	722	0	0
CCF JD Juve Det	3,720	1,259	2,443	18	0
CCF JD Fac Mgmt	193	0	193	0	0
Veteran's Millage	2,432	1,259	825	186	0
SP Comm. Correct	3,855	3,778	0	0	0

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department Central Services

Receiving Department	Total	Messenger Serv	Printing Serv	Mail Services	Microfilm
DPW Resource Rec	1,407	0	1,407	0	0
DPW Admin & Fin	5,326	1,259	858	99	0
DPW NK Landfill	88	0	84	4	0
DPW LTE	133	0	133	0	0
DPW SK Landfill	1,165	0	1,107	58	0
DPW WTE	19	0	0	19	0
DPW Mat. Recycle	146	0	141	6	0
DPW NK Transfer	248	0	206	41	0
DPW Sparta LF	5	0	0	5	0
DPW Kentwood LF	53	0	46	7	0
DPW Ordinance	789	0	641	148	0
DPW HHW	698	0	698	0	0
Deliquent Tax	3,525	0	3,525	0	0
Risk Managment	1,266	1,259	0	0	0
Drain Revolving	921	0	921	0	0
Coronavirus Relief Fund	0	0	0	0	0
Non Allocated	1,259	1,259	0	0	0
Direct Bill	0	0	0	0	0
Total	662,900	93,974	278,049	88,179	173,950

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department Central Services

Receiving Department	Records Retent.	Postage
Fiscal Services 101-191	0	0
Administrator 101-172	640	0
Human Resources	1,997	0
Purchasing 101-233	0	0
Treasurer 101-253	3,230	0
Facilities Mgmt 101-265-2601	0	0
Building & Grounds	0	1,650
Central Services	0	0
Fleet Services	0	0
Information Technology	0	0
Commissioners	0	0
Circuit Court	7,543	0
Circuit Court Svcs	1,529	0
District Court	1,051	0
Probate Court	2,651	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	129	0
Equalization	64	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	39	0
Drain Commissioner	277	0
Sheriff	632	0
Jail	0	0
Medical Examiner	897	0
Guardianship	0	0
Zoo	6	0
Parks & Rec	0	0
Health	1,800	0
Animal Shelter	0	0
Indigent Defense	0	0
ROD Automation	0	0
Sh Narcotics Shr	0	0
283-694 CDBG Admin	0	0
283-694-CDBG CF	0	0
283-697-XXXX HOME	0	0
Housing Commissn	0	0
Community Action	1,258	0
CCF IHC ASO	0	0
CCF IHC CP	0	0
CCF JD Juve Det	0	0
CCF JD Fac Mgmt	0	0
Veteran's Millage	161	0
SP Comm. Correct	77	0

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department Central Services

Receiving Department	Records Retent.	Postage
DPW Resource Rec	0	0
DPW Admin & Fin	3,109	0
DPW NK Landfill	0	0
DPW LTE	0	0
DPW SK Landfill	0	0
DPW WTE	0	0
DPW Mat. Recycle	0	0
DPW NK Transfer	0	0
DPW Sparta LF	0	0
DPW Kentwood LF	0	0
DPW Ordinance	0	0
DPW HHW	0	0
Deliquent Tax	0	0
Risk Managment	6	0
Drain Revolving	0	0
Coronavirus Relief Fund	0	0
Non Allocated	0	0
Direct Bill	0	0
Total	27,098	1,650

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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 (9 Months)
Based On The Year Ended September 30, 2023
Schedule .2 - Costs To Be Allocated
For Department Fleet Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	488,201			488,201
Deductions:				
Vehicles	0			
Total Deductions:	<u>0</u>			0
Cost Adjustments:				
Reimbursement	-180,525			
Total Departmental Cost Adjustments:	<u>-180,525</u>			-180,525
Inbound Costs:				
Building Depreciation	37,211		37,211	
Equipment Depreciation	38,576		38,576	
Fiscal Services 101-191	22,593	2,941	25,534	
Administrator 101-172	6,299	716	7,015	
Human Resources	3,908	429	4,337	
Purchasing 101-233	25,629	4,043	29,672	
Treasurer 101-253	1,429	212	1,641	
Facilities Mgmt 101-265-2601	4,983	1,159	6,142	
Building & Grounds	10,724	177	10,902	
Central Services	1,161	98	1,259	
Fleet Services		10,103	10,103	
Information Technology		15,454	15,454	
I.T. Fiscal/HR/Phone System		5,637	5,637	
Total Allocated Additions:	<u>152,512</u>	<u>40,970</u>	193,482	193,482
Total To Be Allocated:	<u>460,188</u>	<u>40,970</u>	<u>501,158</u>	

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department Fleet Services

	Total	G&A	Fleet Services	CC State**
Wages & Benefits				
SALARIES & WAGES	228,853	0	228,853	0
FRINGE BENEFITS	84,402	0	84,402	0
Other Expense & Cost				
Office Supplies	102	0	102	0
Vehicle Supplies	18,755	0	18,755	0
Operating Expenses	9,189	0	9,189	0
Gas, Oil, Grease	56,732	0	43,688	13,044
Repair & Maint	47,887	0	47,887	0
Software	2,240	0	2,240	0
Vehicle Rent	11,472	0	11,472	0
Insurance	10,412	0	10,412	0
Insurance Veh	2,354	0	435	1,919
Expendable Equip	1,224	0	1,224	0
*Vehicles	0	0	0	0
Repair Services	0	0	(4,443)	4,443
Mach & Equip	14,579	0	14,579	0
Departmental Total				
Expenditures Per Financial Statement	488,201			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Reimbursement	(180,525)	0	(95,881)	(84,644)
Functional Cost	307,676	0	372,914	(65,238)
Allocation Step 1				
Inbound - Equipment Depreciation:				
Equipment Depr	38,576	0	36,097	2,479
Inbound - All Others	113,936	0	113,936	0
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	62,759	0	0	62,759
1st Allocation	522,948	0	522,948	0
Allocation Step 2				
Inbound - Fleet Services	10,103	0	1,866	8,238
Inbound - All Others	30,866	0	30,866	0
Unallocated Costs	(8,238)	0	0	(8,238)
2nd Allocation	32,732	0	32,732	0
Total For Fleet Services				
Schedule .3 Total	555,680	0	555,680	0

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	110.06	0.013292	69		69		69
Human Resources	110.06	0.013292	69		69		69
Purchasing 101-233	109.99	0.013283	69		69		69
Facilities Mgmt 101-265-2601	2,165.43	0.261512	1,368		1,368		1,368
Building & Grounds	662.50	0.080008	418		418		418
Central Services	1,165.58	0.140763	736		736		736
Fleet Services	15,997.81	1.932006	10,103		10,103		10,103
Circuit Court	1,321.25	0.159563	834		834	53	888
Circuit Court Svcs	4,531.06	0.547202	2,862		2,862	184	3,045
F.O.C.	12,786.44	1.544179	8,075		8,075	518	8,593
Equalization	1,029.54	0.124334	650		650	42	692
Sheriff	385,793.20	46.591055	243,647		243,647	15,635	259,282
SRO 279-301-3027	40,991.15	4.950375	25,888		25,888	1,661	27,549
CP 279-301-3030	2,481.30	0.299659	1,567		1,567	101	1,668
CP 279-301-3031	2,481.30	0.299659	1,567		1,567	101	1,668
CP 279-301-3032	2,481.30	0.299659	1,567		1,567	101	1,668
CP 279-301-3033	4,987.42	0.602315	3,150		3,150	202	3,352
CP 279-301-3034	2,233.17	0.269693	1,410		1,410	91	1,501
Marine	1,921.77	0.232086	1,214		1,214	78	1,292
Twp Law Enf	104,140.35	12.576708	65,770		65,770	4,220	69,990
Twp Law Enf EP	36,524.80	4.410987	23,067		23,067	1,480	24,547
Twp Law Enf CS	2,481.30	0.299659	1,567		1,567	101	1,668
2nd Road Patrol	15,061.83	1.818971	9,512		9,512	610	10,123
Jail	27,265.96	3.292826	17,220		17,220	1,105	18,325
Animal Control	21,341.41	2.577336	13,478		13,478	865	14,343
Parks & Rec	80,771.25	9.754494	51,011		51,011	3,273	54,284
Health	9,557.50	1.154230	6,036		6,036	387	6,423
H-COVID	534.58	0.064560	338		338	22	359
Animal Shelter	44.81	0.005412	28		28	2	30
Sh Narcotics Shr	12,770.47	1.542250	8,065		8,065	518	8,583
283-694 CDBG Admin	6,160.68	0.744006	3,891		3,891	250	4,140
283-694-CDBG CF	242.62	0.029300	153		153	10	163
283-697-XXXX HOME	103.98	0.012557	66		66	4	70
Community Action	24,619.55	2.973227	15,548		15,548	998	16,546
CCF IHC CP	499.44	0.060316	315		315	20	336
CCF JD Juve Det	510.11	0.061604	322		322	21	343
CCF JD Fac Mgmt	2,050.41	0.247622	1,295		1,295	83	1,378
Schedule .4 Total for Fleet Services	828,041.38	100.000000	522,948		522,948	32,732	555,680

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department Fleet Services

Receiving Department	Total	Fleet Services
Fiscal Services 101-191	69	69
Human Resources	69	69
Purchasing 101-233	69	69
Facilities Mgmt 101-265-2601	1,368	1,368
Building & Grounds	418	418
Central Services	736	736
Fleet Services	10,103	10,103
Circuit Court	888	888
Circuit Court Svcs	3,045	3,045
F.O.C.	8,593	8,593
Equalization	692	692
Sheriff	259,282	259,282
SRO 279-301-3027	27,549	27,549
CP 279-301-3030	1,668	1,668
CP 279-301-3031	1,668	1,668
CP 279-301-3032	1,668	1,668
CP 279-301-3033	3,352	3,352
CP 279-301-3034	1,501	1,501
Marine	1,292	1,292
Twp Law Enf	69,990	69,990
Twp Law Enf EP	24,547	24,547
Twp Law Enf CS	1,668	1,668
2nd Road Patrol	10,123	10,123
Jail	18,325	18,325
Animal Control	14,343	14,343
Parks & Rec	54,284	54,284
Health	6,423	6,423
H-COVID	359	359
Animal Shelter	30	30
Sh Narcotics Shr	8,583	8,583
283-694 CDBG Admin	4,140	4,140
283-694-CDBG CF	163	163
283-697-XXXX HOME	70	70
Community Action	16,546	16,546
CCF IHC CP	336	336
CCF JD Juve Det	343	343
CCF JD Fac Mgmt	1,378	1,378
Direct Bill	0	0
Total	555,680	555,680

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .1 - Nature and Extent of Services
For Department Information Technology

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

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

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. The procedure provides for an appropriate allocation of all service department charges.

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .2 - Costs To Be Allocated
For Department Information Technology

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,425,447			5,425,447
Deductions:				
Software O365	-541,295			
Software Prepaid	135,331			
Capitalized Lease Adj	408,325			
Total Deductions:	<u>2,361</u>			2,361
Cost Adjustments:				
Reimbursement	-190,257			
Total Departmental Cost Adjustments:	<u>-190,257</u>			-190,257
Inbound Costs:				
Building Depreciation	6,468		6,468	
Equipment Depreciation	1,713,473		1,713,473	
Fiscal Services 101-191	35,444	4,501	39,945	
Administrator 101-172	46,188	5,252	51,440	
Human Resources	26,439	2,892	29,331	
Purchasing 101-233	20,382	3,272	23,654	
Treasurer 101-253	3,402	517	3,919	
Building & Grounds	115,564	3,496	119,060	
Central Services	1,744	138	1,882	
Information Technology		218,204	218,204	
I.T. Fiscal/HR/Phone System		26,524	26,524	
Total Allocated Additions:	<u>1,969,105</u>	<u>264,795</u>	2,233,901	2,233,901
Total To Be Allocated:	<u>7,206,656</u>	<u>264,795</u>		<u>7,471,452</u>

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department Information Technology

	Total	G&A	Dedicated Serv	Enterprise 1	Enterprise 2
Wages & Benefits					
SALARIES & WAGES	2,477,958	153,911	208,027	260,214	656,815
FRINGE BENEFITS	919,414	56,540	78,433	92,699	266,068
Other Expense & Cost					
Office Supplies	981	981	0	0	0
Operating Expenses	32,345	13,905	948	1,414	6,661
Internet	19,576	0	0	18,604	0
Insurance	27,472	27,472	0	0	0
Memberships	54,869	54,744	0	0	125
Training	92,592	21,192	7,430	33,023	10,599
Web Development	270,936	0	0	0	0
Contract Services	228,691	89,907	4,533	43,116	13,972
Repair & Maint	230,890	0	52,829	31,796	116,449
Expendable Equip	466,537	9,038	155,980	97,177	159,830
Software	605,547	36,469	(104,392)	247,574	(7,297)
*Software O365	541,295	0	0	0	0
*Software Prepaid	(135,331)	0	0	0	0
*Capitalized Lease Adj	(408,325)	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	5,425,447				
Deductions					
*Total Disallowed Costs	2,361	0	0	0	0
Cost Adjustments					
Reimbursement	(190,257)	0	0	0	(125,490)
Functional Cost	5,237,551	464,159	403,788	825,617	1,097,732
Allocation Step 1					
Inbound - Equipment Depreciation:					
Equipment Depr	1,713,473	0	180,495	108,631	173,810
Inbound - All Others	255,632	15,875	21,473	26,841	67,769
Reallocate Admin Costs		(480,034)	42,963	53,764	135,610
Unallocated Costs	0	0	0	0	0
1st Allocation	7,206,656	0	648,719	1,014,853	1,474,921
Allocation Step 2					
Inbound - All Others	264,795	16,443	22,242	27,803	70,207
Reallocate Admin Costs		(16,443)	1,472	1,842	4,645
Unallocated Costs	0	0	0	0	0
2nd Allocation	264,795	0	23,714	29,644	74,852
Total For Information Technology					
Schedule .3 Total	7,471,452	0	672,433	1,044,498	1,549,772

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department Information Technology

	File Serv Admin	File Serv Sheri	File Serv Justi	Special Applic	Justice System
Wages & Benefits					
SALARIES & WAGES	5,779	5,779	11,557	240,834	161,673
FRINGE BENEFITS	2,179	2,179	4,357	89,693	53,994
Other Expense & Cost					
Office Supplies	0	0	0	0	0
Operating Expenses	26	26	53	5,233	75
Internet	0	0	0	0	0
Insurance	0	0	0	0	0
Memberships	0	0	0	0	0
Training	206	206	413	14,514	0
Web Development	0	0	0	0	0
Contract Services	126	126	252	10,238	0
Repair & Maint	1,468	1,468	2,935	0	0
Expendable Equip	4,333	4,333	8,665	15,351	2,942
Software	(2,900)	(2,900)	(5,799)	236,798	171,992
*Software O365	0	0	0	0	0
*Software Prepaid	0	0	0	0	0
*Capitalized Lease Adj	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Reimbursement	0	0	0	0	0
Functional Cost					
	11,217	11,217	22,433	612,661	390,676
Allocation Step 1					
Inbound - Equipment Depreciation:					
Equipment Depr	5,014	10,027	5,014	0	0
Inbound - All Others	588	588	1,201	24,847	16,667
Reallocate Admin Costs	1,200	1,200	2,400	49,731	33,410
Unallocated Costs	0	0	0	0	0
1st Allocation	18,019	23,032	31,048	687,240	440,753
Allocation Step 2					
Inbound - All Others	608	608	1,244	25,737	17,264
Reallocate Admin Costs	41	41	82	1,703	1,144
Unallocated Costs	0	0	0	0	0
2nd Allocation	649	649	1,326	27,440	18,408
Total For Information Technology					
Schedule .3 Total	18,668	23,682	32,374	714,680	459,162

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	466,348	222,712	84,309	0	0
FRINGE BENEFITS	149,280	90,693	33,299	0	0
Other Expense & Cost					
Office Supplies	0	0	0	0	0
Operating Expenses	3,614	9	381	0	0
Internet	972	0	0	0	0
Insurance	0	0	0	0	0
Memberships	0	0	0	0	0
Training	4,704	69	236	0	0
Web Development	0	0	0	67,734	13,547
Contract Services	62,943	42	3,436	0	0
Repair & Maint	0	489	23,456	0	0
Expendable Equip	2,463	3,929	2,496	0	0
Software	26,247	2,384	7,371	0	0
*Software O365	0	0	0	0	0
*Software Prepaid	0	0	0	0	0
*Capitalized Lease Adj	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Reimbursement	(64,767)	0	0	0	0
Functional Cost	651,804	320,327	154,984	67,734	13,547
Allocation Step 1					
Inbound - Equipment Depreciation:					
Equipment Depr	0	734,716	0	0	0
Inbound - All Others	48,110	22,981	8,691	0	0
Reallocate Admin Costs	96,343	45,987	17,425	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	796,257	1,124,011	181,101	67,734	13,547
Allocation Step 2					
Inbound - All Others	49,834	23,804	9,002	0	0
Reallocate Admin Costs	3,300	1,575	597	0	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	53,134	25,379	9,599	0	0
Total For Information Technology					
Schedule .3 Total	849,391	1,149,391	190,700	67,734	13,547

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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
Internet	0	0
Insurance	0	0
Memberships	0	0
Training	0	0
Web Development	189,655	0
Contract Services	0	0
Repair & Maint	0	0
Expendable Equip	0	0
Software	0	0
*Software O365	0	0
*Software Prepaid	0	0
*Capitalized Lease Adj	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
Reimbursement	0	0
Functional Cost	189,655	0
Allocation Step 1		
Inbound - Equipment Depreciation:		
Equipment Depr	0	495,765
Inbound - All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
1st Allocation	189,655	495,765
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	189,655	495,765

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	2.00	1.851852	12,013		12,013		12,013
Administrator 101-172	2.00	1.851852	12,013		12,013		12,013
Human Resources	3.00	2.777778	18,020		18,020		18,020
Treasurer 101-253	1.00	0.925926	6,007		6,007		6,007
Facilities Mgmt 101-265-2601	9.00	8.333333	54,060		54,060		54,060
Building & Grounds	1.00	0.925926	6,007		6,007		6,007
Fleet Services	1.00	0.925926	6,007		6,007		6,007
Circuit Court	12.00	11.111111	72,080		72,080	3,197	75,277
F.O.C - I.T.	1.00	0.925926	6,007		6,007	266	6,273
County Clerk	2.00	1.851852	12,013		12,013	533	12,546
Clerk Circuit Ct	2.00	1.851852	12,013		12,013	533	12,546
Equalization	3.00	2.777778	18,020		18,020	799	18,819
Prosecutor	1.00	0.925926	6,007		6,007	266	6,273
Sheriff	25.00	23.148148	150,167		150,167	6,661	156,828
Jail	32.00	29.629628	192,213		192,213	8,527	200,740
ROD Automation	3.00	2.777778	18,020		18,020	799	18,819
283-694 CDBG Admin	1.00	0.925926	6,007		6,007	266	6,273
CCF JD Juve Det	3.00	2.777778	18,020		18,020	799	18,819
DPW Admin & Fin	4.00	3.703704	24,027		24,027	1,066	25,092
Schedule .4 Total for Dedicated Serv	108.00	100.000000	648,719		648,719	23,714	672,433

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	36.00	1.539778	15,626		15,626		15,626
Administrator 101-172	32.00	1.368691	13,890		13,890		13,890
Human Resources	20.00	0.855432	8,681		8,681		8,681
Purchasing 101-233	15.00	0.641574	6,511		6,511		6,511
Treasurer 101-253	16.00	0.684346	6,945		6,945		6,945
Facilities Mgmt 101-265-2601	5.00	0.213858	2,170		2,170		2,170
Building & Grounds	44.00	1.881950	19,099		19,099		19,099
Central Services	11.00	0.470488	4,775		4,775		4,775
Fleet Services	4.00	0.171086	1,736		1,736		1,736
Information Technology	99.00	4.234388	42,973		42,973		42,973
Commissioners	14.00	0.598802	6,077		6,077	202	6,279
Circuit Court	224.00	9.580838	97,231		97,231	3,230	100,461
Circuit Court Svcs	32.00	1.368691	13,890		13,890	461	14,352
District Court	63.00	2.694611	27,346		27,346	908	28,255
Probate Court	45.00	1.924722	19,533		19,533	649	20,182
Cir Ct Referee	20.00	0.855432	8,681		8,681	288	8,970
Probation CC	7.00	0.299401	3,038		3,038	101	3,139
F.O.C - I.T.	134.00	5.731394	58,165		58,165	1,932	60,097
Elections	1.00	0.042772	434		434	14	448
County Clerk	17.00	0.727117	7,379		7,379	245	7,624
Concealed Pistol	1.00	0.042772	434		434	14	448
Clerk Circuit Ct	33.00	1.411463	14,324		14,324	476	14,800
Equalization	40.00	1.710864	17,363		17,363	577	17,940
Prosecutor	75.00	3.207870	32,555		32,555	1,081	33,637
Pros Atty CRP-DP	18.00	0.769889	7,813		7,813	259	8,073
Pros Atty IV-E	7.00	0.299401	3,038		3,038	101	3,139
Pros Atty CVR	15.00	0.641574	6,511		6,511	216	6,727
Reg of Deeds	8.00	0.342173	3,473		3,473	115	3,588
Co-op Extension	2.00	0.085543	868		868	29	897
Drain Commissioner	7.00	0.299401	3,038		3,038	101	3,139
Sheriff	264.00	11.291698	114,596		114,596	3,811	118,407
SRO 279-301-3027	13.00	0.556031	5,643		5,643	187	5,830
CP 279-301-3030	1.00	0.042772	434		434	14	448
CP 279-301-3031	1.00	0.042772	434		434	14	448
CP 279-301-3032	1.00	0.042772	434		434	14	448
CP 279-301-3033	2.00	0.085543	868		868	29	897
CP 279-301-3034	1.00	0.042772	434		434	14	448
Emergency Mgmt	7.00	0.299401	3,038		3,038	101	3,139
Marine	2.00	0.085543	868		868	29	897
Twp Law Enf	40.00	1.710864	17,363		17,363	577	17,940
Twp Law Enf EP	13.00	0.556031	5,643		5,643	187	5,830
Twp Law Enf CS	1.00	0.042772	434		434	14	448
2nd Road Patrol	3.00	0.128315	1,302		1,302	43	1,345
E-911	42.00	1.796407	18,231		18,231	606	18,836
Jail	236.00	10.094098	102,440		102,440	3,403	105,843
RC Inmate Crew	1.00	0.042772	434		434	14	448
Animal Control	4.00	0.171086	1,736		1,736	58	1,794
Medical Examiner	3.00	0.128315	1,302		1,302	43	1,345
Parks & Rec	38.00	1.625321	16,495		16,495	548	17,042
Health	259.00	11.077844	112,424		112,424	3,734	116,158
Animal Shelter	11.00	0.470488	4,775		4,775	159	4,933
Lodging Tax	1.00	0.042772	434		434	14	448

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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
Indigent Defense	2.00	0.085543	868		868	29	897
ROD Automation	9.00	0.384944	3,907		3,907	130	4,036
Sh Narcotics Shr	1.00	0.042772	434		434	14	448
283-694 CDBG Admin	1.99	0.085115	864		864	29	892
283-694-CDBG CF	3.85	0.164671	1,671		1,671	55	1,727
283-697-XXXX HOME	0.05	0.002139	22		22	1	22
Housing Commissn	10.02	0.428571	4,349		4,349	144	4,494
Community Action	47.09	2.014115	20,440		20,440	679	21,119
CCF IHC ASO	13.00	0.556031	5,643		5,643	187	5,830
CCF IHC CP	93.00	3.977759	40,368		40,368	1,341	41,709
CCF JD Juve Det	110.00	4.704876	47,748		47,748	1,586	49,333
CCF JD Fac Mgmt	5.00	0.213858	2,170		2,170	72	2,242
Veteran's Millage	12.00	0.513259	5,209		5,209	173	5,382
SP Comm. Correct	3.00	0.128315	1,302		1,302	43	1,345
SP Ag Preservation	1.00	0.042772	434		434	14	448
DPW Admin & Fin	36.00	1.539778	15,626		15,626	519	16,145
Risk Managment	1.00	0.042772	434		434	14	448
Schedule .4 Total for Enterprise 1	2,338.00	100.000000	1,014,853		1,014,853	29,644	1,044,498

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	36.00	1.774273	26,169		26,169		26,169
Administrator 101-172	32.00	1.577132	23,261		23,261		23,261
Human Resources	20.00	0.985707	14,538		14,538		14,538
Purchasing 101-233	15.00	0.739280	10,904		10,904		10,904
Treasurer 101-253	16.00	0.788566	11,631		11,631		11,631
Facilities Mgmt 101-265-2601	5.00	0.246427	3,635		3,635		3,635
Building & Grounds	44.00	2.168556	31,984		31,984		31,984
Central Services	11.00	0.542139	7,996		7,996		7,996
Fleet Services	4.00	0.197141	2,908		2,908		2,908
Information Technology	99.00	4.879251	71,965		71,965		71,965
Commissioners	14.00	0.689995	10,177		10,177	600	10,777
Circuit Court	224.00	11.039921	162,830		162,830	9,597	172,428
Circuit Court Svcs	32.00	1.577132	23,261		23,261	1,371	24,632
District Court	63.00	3.104978	45,796		45,796	2,699	48,495
Probate Court	45.00	2.217841	32,711		32,711	1,928	34,639
Cir Ct Referee	20.00	0.985707	14,538		14,538	857	15,395
Probation CC	7.00	0.344998	5,088		5,088	300	5,388
F.O.C - I.T.	134.00	6.604239	97,407		97,407	5,741	103,149
Elections	1.00	0.049285	727		727	43	770
County Clerk	17.00	0.837851	12,358		12,358	728	13,086
Concealed Pistol	1.00	0.049285	727		727	43	770
Clerk Circuit Ct	33.00	1.626417	23,988		23,988	1,414	25,402
Equalization	40.00	1.971414	29,077		29,077	1,714	30,791
Prosecutor	75.00	3.696402	54,519		54,519	3,213	57,732
Pros Atty CRP-DP	18.00	0.887137	13,085		13,085	771	13,856
Pros Atty IV-E	7.00	0.344998	5,088		5,088	300	5,388
Pros Atty CVR	15.00	0.739280	10,904		10,904	643	11,546
Reg of Deeds	8.00	0.394283	5,815		5,815	343	6,158
Co-op Extension	2.00	0.098571	1,454		1,454	86	1,539
Drain Commissioner	7.00	0.344998	5,088		5,088	300	5,388
Sheriff	264.00	13.011338	191,908		191,908	11,316	203,224
SRO 279-301-3027	13.00	0.640710	9,450		9,450	557	10,007
CP 279-301-3030	1.00	0.049285	727		727	43	770
CP 279-301-3031	1.00	0.049285	727		727	43	770
CP 279-301-3032	1.00	0.049285	727		727	43	770
CP 279-301-3033	2.00	0.098571	1,454		1,454	86	1,539
CP 279-301-3034	1.00	0.049285	727		727	43	770
Emergency Mgmt	7.00	0.344998	5,088		5,088	300	5,388
Marine	2.00	0.098571	1,454		1,454	86	1,539
Twp Law Enf	40.00	1.971414	29,077		29,077	1,714	30,791
Twp Law Enf EP	13.00	0.640710	9,450		9,450	557	10,007
Twp Law Enf CS	1.00	0.049285	727		727	43	770
2nd Road Patrol	3.00	0.147856	2,181		2,181	128	2,309
E-911	42.00	2.069985	30,531		30,531	1,800	32,330
Jail	236.00	11.631345	171,553		171,553	10,112	181,665
RC Inmate Crew	1.00	0.049285	727		727	43	770
Animal Control	4.00	0.197141	2,908		2,908	171	3,079
Parks & Rec	38.00	1.872844	27,623		27,623	1,628	29,251
Lodging Tax	1.00	0.049285	727		727	43	770
Indigent Defense	2.00	0.098571	1,454		1,454	86	1,539
ROD Automation	9.00	0.443568	6,542		6,542	385	6,928
Sh Narcotics Shr	1.00	0.049285	727		727	43	770

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Information Technology

Activity - Enterprise 2

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
283-694 CDBG Admin	1.99	0.098078	1,447		1,447	85	1,532
283-694-CDBG CF	3.85	0.189749	2,799		2,799	165	2,963
283-697-XXXX HOME	0.05	0.002464	36		36	2	38
Housing Commissn	10.02	0.493839	7,284		7,284	429	7,713
Community Action	47.09	2.320848	34,231		34,231	2,018	36,248
CCF IHC ASO	13.00	0.640710	9,450		9,450	557	10,007
CCF IHC CP	93.00	4.583539	67,604		67,604	3,985	71,588
CCF JD Juve Det	110.00	5.421390	79,961		79,961	4,713	84,674
CCF JD Fac Mgmt	5.00	0.246427	3,635		3,635	214	3,849
Veteran's Millage	12.00	0.591424	8,723		8,723	514	9,237
SP Comm. Correct	3.00	0.147856	2,181		2,181	128	2,309
SP Ag Preservation	1.00	0.049285	727		727	43	770
Risk Managment	1.00	0.049285	727		727	43	770
Schedule .4 Total for Enterprise 2	2,029.00	100.000000	1,474,921		1,474,921	74,852	1,549,772

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	36.00	7.287449	1,313		1,313		1,313
Administrator 101-172	32.00	6.477733	1,167		1,167		1,167
Human Resources	20.00	4.048583	729		729		729
Purchasing 101-233	15.00	3.036437	547		547		547
Treasurer 101-253	16.00	3.238866	584		584		584
Facilities Mgmt 101-265-2601	5.00	1.012146	182		182		182
Building & Grounds	32.00	6.477733	1,167		1,167		1,167
Central Services	11.00	2.226721	401		401		401
Fleet Services	4.00	0.809717	146		146		146
Information Technology	98.00	19.838058	3,575		3,575		3,575
Commissioners	14.00	2.834008	511		511	40	551
Elections	1.00	0.202429	36		36	3	39
County Clerk	17.00	3.441296	620		620	49	669
Concealed Pistol	1.00	0.202429	36		36	3	39
Equalization	40.00	8.097166	1,459		1,459	115	1,574
Reg of Deeds	8.00	1.619433	292		292	23	315
Co-op Extension	2.00	0.404858	73		73	6	79
Drain Commissioner	7.00	1.417004	255		255	20	275
Animal Control	4.00	0.809717	146		146	11	157
Parks & Rec	38.00	7.692308	1,386		1,386	110	1,496
Lodging Tax	1.00	0.202429	36		36	3	39
Indigent Defense	2.00	0.404858	73		73	6	79
ROD Automation	9.00	1.821862	328		328	26	354
283-694 CDBG Admin	1.99	0.402834	73		73	6	78
283-694-CDBG CF	3.85	0.779352	140		140	11	151
283-697-XXXX HOME	0.05	0.010121	2		2	0	2
Housing Commissn	10.02	2.028340	365		365	29	394
Community Action	47.09	9.532389	1,718		1,718	137	1,855
CCF JD Juve Det	1.00	0.202429	36		36	3	39
CCF JD Fac Mgmt	3.00	0.607287	109		109	9	118
Veteran's Millage	12.00	2.429150	438		438	35	472
SP Ag Preservation	1.00	0.202429	36		36	3	39
Risk Managment	1.00	0.202429	36		36	3	39
Schedule .4 Total for File Serv Admin	494.00	100.000000	18,019		18,019	649	18,668

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Information Technology

Activity - File Serv Sheri

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building & Grounds	12	2.003339	461		461		461
Sheriff	264	44.073455	10,152		10,152	293	10,444
SRO 279-301-3027	13	2.170284	500		500	14	514
CP 279-301-3030	1	0.166945	38		38	1	40
CP 279-301-3031	1	0.166945	38		38	1	40
CP 279-301-3032	1	0.166945	38		38	1	40
CP 279-301-3033	2	0.333890	77		77	2	79
CP 279-301-3034	1	0.166945	38		38	1	40
Emergency Mgmt	7	1.168614	269		269	8	277
Marine	2	0.333890	77		77	2	79
Twp Law Enf	40	6.677796	1,538		1,538	44	1,582
Twp Law Enf EP	13	2.170284	500		500	14	514
Twp Law Enf CS	1	0.166945	38		38	1	40
2nd Road Patrol	3	0.500835	115		115	3	119
Jail	236	39.398998	9,075		9,075	261	9,335
RC Inmate Crew	1	0.166945	38		38	1	40
Sh Narcotics Shr	1	0.166945	38		38	1	40
Schedule .4 Total for File Serv Sheri	599	100.000000	23,032		23,032	649	23,682

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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
Information Technology	1	0.112233	35		35		35
Circuit Court	221	24.803592	7,702		7,702	330	8,032
Circuit Court Svcs	32	3.591470	1,115		1,115	48	1,163
District Court	63	7.070707	2,195		2,195	94	2,289
Probate Court	45	5.050505	1,568		1,568	67	1,635
Cir Ct Referee	20	2.244669	697		697	30	727
Probation CC	7	0.785634	244		244	10	254
F.O.C - I.T.	134	15.039282	4,669		4,669	200	4,869
Clerk Circuit Ct	33	3.703704	1,150		1,150	49	1,199
Prosecutor	75	8.417508	2,613		2,613	112	2,725
Pros Atty CRP-DP	18	2.020202	627		627	27	654
Pros Atty IV-E	7	0.785634	244		244	10	254
Pros Atty CVR	15	1.683502	523		523	22	545
CCF IHC ASO	13	1.459035	453		453	19	472
CCF IHC CP	93	10.437710	3,241		3,241	138	3,379
CCF JD Juve Det	109	12.233446	3,798		3,798	162	3,961
CCF JD Fac Mgmt	2	0.224467	70		70	3	73
SP Comm. Correct	3	0.336700	105		105	4	109
Schedule .4 Total for File Serv Justi	891	100.000000	31,048		31,048	1,326	32,374

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	36.00	1.774273	12,194		12,194		12,194
Administrator 101-172	32.00	1.577132	10,839		10,839		10,839
Human Resources	20.00	0.985707	6,774		6,774		6,774
Purchasing 101-233	15.00	0.739280	5,081		5,081		5,081
Treasurer 101-253	16.00	0.788566	5,419		5,419		5,419
Facilities Mgmt 101-265-2601	5.00	0.246427	1,694		1,694		1,694
Building & Grounds	44.00	2.168556	14,903		14,903		14,903
Central Services	11.00	0.542139	3,726		3,726		3,726
Fleet Services	4.00	0.197141	1,355		1,355		1,355
Information Technology	99.00	4.879251	33,532		33,532		33,532
Commissioners	14.00	0.689995	4,742		4,742	220	4,962
Circuit Court	224.00	11.039921	75,871		75,871	3,518	79,389
Circuit Court Svcs	32.00	1.577132	10,839		10,839	503	11,341
District Court	63.00	3.104978	21,339		21,339	990	22,328
Probate Court	45.00	2.217841	15,242		15,242	707	15,949
Cir Ct Referee	20.00	0.985707	6,774		6,774	314	7,088
Probation CC	7.00	0.344998	2,371		2,371	110	2,481
F.O.C - I.T.	134.00	6.604239	45,387		45,387	2,105	47,492
Elections	1.00	0.049285	339		339	16	354
County Clerk	17.00	0.837851	5,758		5,758	267	6,025
Concealed Pistol	1.00	0.049285	339		339	16	354
Clerk Circuit Ct	33.00	1.626417	11,177		11,177	518	11,696
Equalization	40.00	1.971414	13,548		13,548	628	14,177
Prosecutor	75.00	3.696402	25,403		25,403	1,178	26,581
Pros Atty CRP-DP	18.00	0.887137	6,097		6,097	283	6,379
Pros Atty IV-E	7.00	0.344998	2,371		2,371	110	2,481
Pros Atty CVR	15.00	0.739280	5,081		5,081	235	5,316
Reg of Deeds	8.00	0.394283	2,710		2,710	126	2,835
Co-op Extension	2.00	0.098571	677		677	31	709
Drain Commissioner	7.00	0.344998	2,371		2,371	110	2,481
Sheriff	264.00	13.011338	89,420		89,420	4,151	93,571
SRO 279-301-3027	13.00	0.640710	4,403		4,403	204	4,607
CP 279-301-3030	1.00	0.049285	339		339	16	354
CP 279-301-3031	1.00	0.049285	339		339	16	354
CP 279-301-3032	1.00	0.049285	339		339	16	354
CP 279-301-3033	2.00	0.098571	677		677	31	709
CP 279-301-3034	1.00	0.049285	339		339	16	354
Emergency Mgmt	7.00	0.344998	2,371		2,371	110	2,481
Marine	2.00	0.098571	677		677	31	709
Twp Law Enf	40.00	1.971414	13,548		13,548	628	14,177
Twp Law Enf EP	13.00	0.640710	4,403		4,403	204	4,607
Twp Law Enf CS	1.00	0.049285	339		339	16	354
2nd Road Patrol	3.00	0.147856	1,016		1,016	47	1,063
E-911	42.00	2.069985	14,226		14,226	660	14,885
Jail	236.00	11.631345	79,935		79,935	3,707	83,642
RC Inmate Crew	1.00	0.049285	339		339	16	354
Animal Control	4.00	0.197141	1,355		1,355	63	1,417
Parks & Rec	38.00	1.872844	12,871		12,871	597	13,468
Lodging Tax	1.00	0.049285	339		339	16	354
Indigent Defense	2.00	0.098571	677		677	31	709
ROD Automation	9.00	0.443568	3,048		3,048	141	3,190
Sh Narcotics Shr	1.00	0.049285	339		339	16	354

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Information Technology

Activity - Special Applic

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
283-694 CDBG Admin	1.99	0.098078	674		674	31	705
283-694-CDBG CF	3.85	0.189749	1,304		1,304	60	1,364
283-697-XXXX HOME	0.05	0.002464	17		17	1	18
Housing Commissn	10.02	0.493839	3,394		3,394	157	3,551
Community Action	47.09	2.320848	15,950		15,950	740	16,689
CCF IHC ASO	13.00	0.640710	4,403		4,403	204	4,607
CCF IHC CP	93.00	4.583539	31,500		31,500	1,461	32,961
CCF JD Juve Det	110.00	5.421390	37,258		37,258	1,728	38,986
CCF JD Fac Mgmt	5.00	0.246427	1,694		1,694	78	1,772
Veteran's Millage	12.00	0.591424	4,064		4,064	188	4,253
SP Comm. Correct	3.00	0.147856	1,016		1,016	47	1,063
SP Ag Preservation	1.00	0.049285	339		339	16	354
Risk Managment	1.00	0.049285	339		339	16	354
Schedule .4 Total for Special Applic	2,029.00	100.000000	687,240		687,240	27,440	714,680

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Information Technology

Activity - Justice System

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building & Grounds	12	0.805369	3,550		3,550		3,550
Information Technology	1	0.067114	296		296		296
Circuit Court	221	14.832215	65,373		65,373	2,754	68,128
Circuit Court Svcs	32	2.147651	9,466		9,466	399	9,865
District Court	63	4.228188	18,636		18,636	785	19,421
Probate Court	45	3.020134	13,311		13,311	561	13,872
Cir Ct Referee	20	1.342282	5,916		5,916	249	6,165
Probation CC	7	0.469799	2,071		2,071	87	2,158
F.O.C - I.T.	134	8.993289	39,638		39,638	1,670	41,308
Clerk Circuit Ct	33	2.214765	9,762		9,762	411	10,173
Prosecutor	75	5.033557	22,186		22,186	935	23,120
Pros Atty CRP-DP	18	1.208054	5,325		5,325	224	5,549
Pros Atty IV-E	7	0.469799	2,071		2,071	87	2,158
Pros Atty CVR	15	1.006711	4,437		4,437	187	4,624
Sheriff	291	19.530203	86,081		86,081	3,629	89,710
SRO 279-301-3027	13	0.872483	3,845		3,845	162	4,007
CP 279-301-3030	1	0.067114	296		296	12	308
CP 279-301-3031	1	0.067114	296		296	12	308
CP 279-301-3032	1	0.067114	296		296	12	308
CP 279-301-3033	2	0.134228	592		592	25	616
CP 279-301-3034	1	0.067114	296		296	12	308
Emergency Mgmt	7	0.469799	2,071		2,071	87	2,158
Marine	2	0.134228	592		592	25	616
Twp Law Enf	40	2.684564	11,832		11,832	498	12,331
Twp Law Enf EP	13	0.872483	3,845		3,845	162	4,007
Twp Law Enf CS	1	0.067114	296		296	12	308
2nd Road Patrol	3	0.201342	887		887	37	925
Jail	205	13.758389	60,641		60,641	2,555	63,195
RC Inmate Crew	1	0.067114	296		296	12	308
Animal Control	4	0.268456	1,183		1,183	50	1,233
Sh Narcotics Shr	1	0.067114	296		296	12	308
CCF IHC ASO	13	0.872483	3,845		3,845	162	4,007
CCF IHC CP	93	6.241611	27,510		27,510	1,159	28,669
CCF JD Juve Det	109	7.315436	32,243		32,243	1,359	33,602
CCF JD Fac Mgmt	2	0.134228	592		592	25	616
SP Comm. Correct	3	0.201342	887		887	37	925
Schedule .4 Total for Justice System	1,490	100.000000	440,753		440,753	18,408	459,162

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	36.00	1.774273	14,128		14,128		14,128
Administrator 101-172	32.00	1.577132	12,558		12,558		12,558
Human Resources	20.00	0.985707	7,849		7,849		7,849
Purchasing 101-233	15.00	0.739280	5,887		5,887		5,887
Treasurer 101-253	16.00	0.788566	6,279		6,279		6,279
Facilities Mgmt 101-265-2601	5.00	0.246427	1,962		1,962		1,962
Building & Grounds	44.00	2.168556	17,267		17,267		17,267
Central Services	11.00	0.542139	4,317		4,317		4,317
Fleet Services	4.00	0.197141	1,570		1,570		1,570
Information Technology	99.00	4.879251	38,851		38,851		38,851
Commissioners	14.00	0.689995	5,494		5,494	426	5,920
Circuit Court	224.00	11.039921	87,906		87,906	6,813	94,719
Circuit Court Svcs	32.00	1.577132	12,558		12,558	973	13,531
District Court	63.00	3.104978	24,724		24,724	1,916	26,640
Probate Court	45.00	2.217841	17,660		17,660	1,369	19,028
Cir Ct Referee	20.00	0.985707	7,849		7,849	608	8,457
Probation CC	7.00	0.344998	2,747		2,747	213	2,960
F.O.C - I.T.	134.00	6.604239	52,587		52,587	4,076	56,662
Elections	1.00	0.049285	392		392	30	423
County Clerk	17.00	0.837851	6,671		6,671	517	7,188
Concealed Pistol	1.00	0.049285	392		392	30	423
Clerk Circuit Ct	33.00	1.626417	12,951		12,951	1,004	13,954
Equalization	40.00	1.971414	15,698		15,698	1,217	16,914
Prosecutor	75.00	3.696402	29,433		29,433	2,281	31,714
Pros Atty CRP-DP	18.00	0.887137	7,064		7,064	547	7,611
Pros Atty IV-E	7.00	0.344998	2,747		2,747	213	2,960
Pros Atty CVR	15.00	0.739280	5,887		5,887	456	6,343
Reg of Deeds	8.00	0.394283	3,139		3,139	243	3,383
Co-op Extension	2.00	0.098571	785		785	61	846
Drain Commissioner	7.00	0.344998	2,747		2,747	213	2,960
Sheriff	264.00	13.011338	103,605		103,605	8,032	111,637
SRO 279-301-3027	13.00	0.640710	5,102		5,102	395	5,497
CP 279-301-3030	1.00	0.049285	392		392	30	423
CP 279-301-3031	1.00	0.049285	392		392	30	423
CP 279-301-3032	1.00	0.049285	392		392	30	423
CP 279-301-3033	2.00	0.098571	785		785	61	846
CP 279-301-3034	1.00	0.049285	392		392	30	423
Emergency Mgmt	7.00	0.344998	2,747		2,747	213	2,960
Marine	2.00	0.098571	785		785	61	846
Twp Law Enf	40.00	1.971414	15,698		15,698	1,217	16,914
Twp Law Enf EP	13.00	0.640710	5,102		5,102	395	5,497
Twp Law Enf CS	1.00	0.049285	392		392	30	423
2nd Road Patrol	3.00	0.147856	1,177		1,177	91	1,268
E-911	42.00	2.069985	16,482		16,482	1,277	17,760
Jail	236.00	11.631345	92,615		92,615	7,178	99,793
RC Inmate Crew	1.00	0.049285	392		392	30	423
Animal Control	4.00	0.197141	1,570		1,570	122	1,691
Parks & Rec	38.00	1.872844	14,913		14,913	1,156	16,068
Lodging Tax	1.00	0.049285	392		392	30	423
Indigent Defense	2.00	0.098571	785		785	61	846
ROD Automation	9.00	0.443568	3,532		3,532	274	3,806
Sh Narcotics Shr	1.00	0.049285	392		392	30	423

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Information Technology

Activity - Helpdesk Supt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
283-694 CDBG Admin	1.99	0.098078	781		781	60	841
283-694-CDBG CF	3.85	0.189749	1,511		1,511	117	1,628
283-697-XXXX HOME	0.05	0.002464	20		20	1	21
Housing Commissn	10.02	0.493839	3,932		3,932	305	4,237
Community Action	47.09	2.320848	18,480		18,480	1,432	19,912
CCF IHC ASO	13.00	0.640710	5,102		5,102	395	5,497
CCF IHC CP	93.00	4.583539	36,497		36,497	2,829	39,325
CCF JD Juve Det	110.00	5.421390	43,168		43,168	3,346	46,514
CCF JD Fac Mgmt	5.00	0.246427	1,962		1,962	152	2,114
Veteran's Millage	12.00	0.591424	4,709		4,709	365	5,074
SP Comm. Correct	3.00	0.147856	1,177		1,177	91	1,268
SP Ag Preservation	1.00	0.049285	392		392	30	423
Risk Managment	1.00	0.049285	392		392	30	423
Schedule .4 Total for Helpdesk Supt	2,029.00	100.000000	796,257		796,257	53,134	849,391

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	1,124,011		1,124,011	25,379	1,149,391
Schedule .4 Total for Financial/HR	100	100.000000	1,124,011		1,124,011	25,379	1,149,391

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	181,101		181,101	9,599	190,700
Schedule .4 Total for Phone System	100	100.000000	181,101		181,101	9,599	190,700

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

Allocation Source: Information Technology

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	10	1.092896	740		740		740
Administrator 101-172	28	3.060109	2,073		2,073		2,073
Human Resources	60	6.557377	4,442		4,442		4,442
Purchasing 101-233	3	0.327869	222		222		222
Treasurer 101-253	13	1.420765	962		962		962
Facilities Mgmt 101-265-2601	1	0.109290	74		74		74
Central Services	1	0.109290	74		74		74
Fleet Services	1	0.109290	74		74		74
Information Technology	1	0.109290	74		74		74
Commissioners	22	2.404372	1,629		1,629		1,629
Circuit Court	41	4.480874	3,035		3,035		3,035
District Court	20	2.185792	1,481		1,481		1,481
Probate Court	61	6.666667	4,516		4,516		4,516
F.O.C - I.T.	21	2.295082	1,555		1,555		1,555
Elections	89	9.726776	6,588		6,588		6,588
County Clerk	22	2.404372	1,629		1,629		1,629
Clerk Circuit Ct	9	0.983607	666		666		666
Equalization	6	0.655738	444		444		444
Prosecutor	6	0.655738	444		444		444
Co-op Extension	1	0.109290	74		74		74
Drain Commissioner	15	1.639344	1,110		1,110		1,110
Sheriff	72	7.868852	5,330		5,330		5,330
Emergency Mgmt	13	1.420765	962		962		962
Parks & Rec	1	0.109290	74		74		74
Health	201	21.967210	14,879		14,879		14,879
ROD Automation	13	1.420765	962		962		962
283-694 CDBG Admin	1	0.109290	74		74		74
283-694-CDBG CF	2	0.218579	148		148		148
Housing Commissn	4	0.437158	296		296		296
Community Action	19	2.076503	1,407		1,407		1,407
CCF JD Juve Det	14	1.530055	1,036		1,036		1,036
Veteran's Millage	16	1.748634	1,184		1,184		1,184
SP Comm. Correct	8	0.874317	592		592		592
DPW Admin & Fin	120	13.114754	8,883		8,883		8,883
Schedule .4 Total for Web Page Mgmt	915	100.000000	67,734		67,734	0	67,734

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Information Technology

Activity - Web Page PDF

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	197	5.196518	704		704		704
Administrator 101-172	76	2.004748	272		272		272
Human Resources	343	9.047745	1,226		1,226		1,226
Purchasing 101-233	21	0.553944	75		75		75
Treasurer 101-253	19	0.501187	68		68		68
Information Technology	2	0.052757	7		7		7
Commissioners	370	9.759958	1,322		1,322		1,322
Circuit Court	174	4.589818	622		622		622
District Court	3	0.079135	11		11		11
Probate Court	155	4.088631	554		554		554
F.O.C - I.T.	167	4.405170	597		597		597
Elections	136	3.587444	486		486		486
County Clerk	22	0.580322	79		79		79
Clerk Circuit Ct	12	0.316539	43		43		43
Equalization	174	4.589818	622		622		622
Prosecutor	19	0.501187	68		68		68
Drain Commissioner	726	19.150619	2,594		2,594		2,594
Sheriff	111	2.927987	397		397		397
Emergency Mgmt	17	0.448430	61		61		61
Health	205	5.407544	733		733		733
ROD Automation	4	0.105513	14		14		14
283-694 CDBG Admin	15	0.395674	54		54		54
283-694-CDBG CF	30	0.791348	107		107		107
283-696-XXXX ESG	2	0.052757	7		7		7
283-697-XXXX HOME	3	0.079135	11		11		11
Housing Commissn	44	1.160644	157		157		157
Community Action	218	5.750462	779		779		779
CCF JD Juve Det	9	0.237404	32		32		32
Veteran's Millage	289	7.623318	1,033		1,033		1,033
SP Comm. Correct	15	0.395674	54		54		54
DPW Admin & Fin	213	5.618570	761		761		761
Schedule .4 Total for Web Page PDF	3,791	100.000000	13,547		13,547	0	13,547

Allocation Basis: Number of content PDF documents
Allocation Source: Web page summary

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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
Administrator 101-172	77.00	0.456350	865		865		865
Purchasing 101-233	2,832.00	16.784213	31,832		31,832		31,832
Treasurer 101-253	602.00	3.567830	6,767		6,767		6,767
Information Technology	1,212.00	7.183074	13,623		13,623		13,623
Commissioners	1,956.00	11.592485	21,986		21,986		21,986
Circuit Court	1,412.00	8.368399	15,871		15,871		15,871
District Court	43.00	0.254845	483		483		483
Probate Court	607.00	3.597463	6,823		6,823		6,823
Elections	312.00	1.849108	3,507		3,507		3,507
County Clerk	302.00	1.789842	3,395		3,395		3,395
Clerk Circuit Ct	1,458.00	8.641024	16,388		16,388		16,388
Equalization	6.00	0.035560	67		67		67
Prosecutor	4.00	0.023707	45		45		45
Sheriff	2,825.00	16.742725	31,753		31,753		31,753
Parks & Rec	51.00	0.302258	573		573		573
H-COVID	1,153.00	6.833402	12,960		12,960		12,960
Animal Shelter	252.00	1.493510	2,833		2,833		2,833
Community Action	311.00	1.843181	3,496		3,496		3,496
DPW Admin & Fin	1,458.00	8.641024	16,388		16,388		16,388
Schedule .4 Total for Web Page Appl.	16,873.00	100.000000	189,655		189,655	0	189,655

Allocation Basis: Number of hours by department

Allocation Source: Web page summary

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Information Technology

Activity - Office 365

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	24.00	1.338539	6,636		6,636		6,636
Administrator 101-172	24.00	1.338539	6,636		6,636		6,636
Human Resources	19.00	1.059677	5,254		5,254		5,254
Purchasing 101-233	10.00	0.557724	2,765		2,765		2,765
Treasurer 101-253	11.00	0.613497	3,042		3,042		3,042
Facilities Mgmt 101-265-2601	8.00	0.446180	2,212		2,212		2,212
Building & Grounds	33.00	1.840491	9,125		9,125		9,125
Central Services	7.00	0.390407	1,936		1,936		1,936
Fleet Services	6.00	0.334635	1,659		1,659		1,659
Information Technology	48.00	2.677078	13,272		13,272		13,272
Commissioners	26.00	1.450084	7,189		7,189		7,189
Circuit Court	100.00	5.577245	27,650		27,650		27,650
Circuit Court Svcs	30.00	1.673173	8,295		8,295		8,295
District Court	30.00	1.673173	8,295		8,295		8,295
Probate Court	35.00	1.952036	9,678		9,678		9,678
Cir Ct Referee	13.00	0.725042	3,595		3,595		3,595
F.O.C - I.T.	104.00	5.800335	28,756		28,756		28,756
Elections	4.00	0.223090	1,106		1,106		1,106
County Clerk	9.00	0.501952	2,489		2,489		2,489
Concealed Pistol	1.00	0.055772	277		277		277
Clerk Circuit Ct	28.00	1.561629	7,742		7,742		7,742
Equalization	16.00	0.892359	4,424		4,424		4,424
Prosecutor	52.00	2.900167	14,378		14,378		14,378
Pros Atty CRP	16.00	0.892359	4,424		4,424		4,424
Pros Atty IV-E	5.00	0.278862	1,383		1,383		1,383
Pros Atty CVR	8.00	0.446180	2,212		2,212		2,212
Reg of Deeds	8.00	0.446180	2,212		2,212		2,212
Co-op Extension	1.00	0.055772	277		277		277
Drain Commissioner	4.00	0.223090	1,106		1,106		1,106
Sheriff	235.00	13.106525	64,978		64,978		64,978
SRO 279-301-3027	13.00	0.725042	3,595		3,595		3,595
CP 279-301-3031	1.00	0.055772	277		277		277
CP 279-301-3032	1.00	0.055772	277		277		277
CP 279-301-3033	2.00	0.111545	553		553		553
CP 279-301-3034	1.00	0.055772	277		277		277
Emergency Mgmt	4.00	0.223090	1,106		1,106		1,106
Marine	8.00	0.446180	2,212		2,212		2,212
Twp Law Enf	38.00	2.119353	10,507		10,507		10,507
Twp Law Enf EP	11.00	0.613497	3,042		3,042		3,042
Twp Law Enf CS	1.00	0.055772	277		277		277
2nd Road Patrol	2.00	0.111545	553		553		553
E-911	64.00	3.569437	17,696		17,696		17,696
Jail	362.00	20.189629	100,093		100,093		100,093
RC Inmate Crew	1.00	0.055772	277		277		277
Medical Examiner	1.00	0.055772	277		277		277
Mental Health	1.00	0.055772	277		277		277
Parks & Rec	28.00	1.561629	7,742		7,742		7,742
Animal Shelter	24.00	1.338539	6,636		6,636		6,636
Lodging Tax	1.00	0.055772	277		277		277
Sh Narcotics Shr	1.00	0.055772	277		277		277
283-694 CDBG Admin	5.00	0.278862	1,383		1,383		1,383
Housing Commissn	5.00	0.278862	1,383		1,383		1,383

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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
Community Action	35.00	1.952036	9,678		9,678		9,678
CCF IHC ASO	4.00	0.223090	1,106		1,106		1,106
CCF IHC CP	97.00	5.409927	26,821		26,821		26,821
CCF IHC CASA	4.00	0.223090	1,106		1,106		1,106
CCF JD Juve Det	81.00	4.517568	22,397		22,397		22,397
CCF JD Fac Mgmt	3.00	0.167317	830		830		830
Veteran's Millage	9.00	0.501952	2,489		2,489		2,489
SP Comm. Correct	2.00	0.111545	553		553		553
DPW Resource Rec	2.00	0.111545	553		553		553
DPW Admin & Fin	11.00	0.613497	3,042		3,042		3,042
DPW NK Landfill	1.00	0.055772	277		277		277
DPW SK Landfill	20.00	1.115449	5,530		5,530		5,530
DPW WTE	8.00	0.446180	2,212		2,212		2,212
DPW Mat. Recycle	11.00	0.613497	3,042		3,042		3,042
DPW NK Transfer	7.00	0.390407	1,936		1,936		1,936
DPW Kentwood LF	1.00	0.055772	277		277		277
DPW HHW	1.00	0.055772	277		277		277
Risk Management	1.00	0.055772	277		277		277
Non Allocated	5.00	0.278862	1,383		1,383		1,383
Schedule .4 Total for Office 365	1,793.00	100.000000	495,765		495,765	0	495,765

Allocation Basis: Number of user licenses by department
Allocation Source: Employee license listing

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department Information Technology

Receiving Department	Total	Dedicated Serv	Enterprise 1	Enterprise 2	File Serv Admin
Fiscal Services 101-191	89,523	12,013	15,626	26,169	1,313
Administrator 101-172	83,575	12,013	13,890	23,261	1,167
Human Resources	67,513	18,020	8,681	14,538	729
Purchasing 101-233	63,823	0	6,511	10,904	547
Treasurer 101-253	47,703	6,007	6,945	11,631	584
Facilities Mgmt 101-265-2601	65,989	54,060	2,170	3,635	182
Building & Grounds	103,563	6,007	19,099	31,984	1,167
Central Services	23,224	0	4,775	7,996	401
Fleet Services	15,454	6,007	1,736	2,908	146
Information Technology	218,204	0	42,973	71,965	3,575
I.T. Fiscal/HR/Phone System	1,340,091	0	0	0	0
Commissioners	60,613	0	6,279	10,777	551
Circuit Court	645,612	75,277	100,461	172,428	0
Circuit Court Svcs	83,179	0	14,352	24,632	0
District Court	157,697	0	28,255	48,495	0
Probate Court	126,875	0	20,182	34,639	0
Cir Ct Referee	50,396	0	8,970	15,395	0
Probation CC	16,380	0	3,139	5,388	0
F.O.C - I.T.	350,757	6,273	60,097	103,149	0
Elections	13,722	0	448	770	39
County Clerk	54,729	12,546	7,624	13,086	669
Concealed Pistol	2,311	0	448	770	39
Clerk Circuit Ct	114,609	12,546	14,800	25,402	0
Equalization	105,772	18,819	17,940	30,791	1,574
Prosecutor	196,718	6,273	33,637	57,732	0
Pros Atty CRP	4,424	0	0	0	0
Pros Atty CRP-DP	42,122	0	8,073	13,856	0
Pros Atty IV-E	17,763	0	3,139	5,388	0
Pros Atty CVR	37,313	0	6,727	11,546	0
Reg of Deeds	18,490	0	3,588	6,158	315
Co-op Extension	4,420	0	897	1,539	79
Drain Commissioner	19,054	0	3,139	5,388	275
Sheriff	886,278	156,828	118,407	203,224	0
SRO 279-301-3027	34,058	0	5,830	10,007	0
CP 279-301-3030	2,343	0	448	770	0
CP 279-301-3031	2,619	0	448	770	0
CP 279-301-3032	2,619	0	448	770	0
CP 279-301-3033	5,239	0	897	1,539	0
CP 279-301-3034	2,619	0	448	770	0
Emergency Mgmt	18,532	0	3,139	5,388	0
Marine	6,898	0	897	1,539	0
Twp Law Enf	104,241	0	17,940	30,791	0
Twp Law Enf EP	33,505	0	5,830	10,007	0
Twp Law Enf CS	2,619	0	448	770	0
2nd Road Patrol	7,582	0	1,345	2,309	0
E-911	101,508	0	18,836	32,330	0
Jail	844,307	200,740	105,843	181,665	0
RC Inmate Crew	2,619	0	448	770	0
Animal Control	9,372	0	1,794	3,079	157
Medical Examiner	1,622	0	1,345	0	0
Mental Health	277	0	0	0	0
Parks & Rec	85,715	0	17,042	29,251	1,496

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department Information Technology

Receiving Department	Total	Dedicated Serv	Enterprise 1	Enterprise 2	File Serv Admin
Health	131,770	0	116,158	0	0
H-COVID	12,960	0	0	0	0
Animal Shelter	14,402	0	4,933	0	0
Lodging Tax	2,311	0	448	770	39
Indigent Defense	4,069	0	897	1,539	79
ROD Automation	38,109	18,819	4,036	6,928	354
Sh Narcotics Shr	2,619	0	448	770	0
283-694 CDBG Admin	11,832	6,273	892	1,532	78
283-694-CDBG CF	8,089	0	1,727	2,963	151
283-696-XXXX ESG	7	0	0	0	0
283-697-XXXX HOME	112	0	22	38	2
Housing Commissn	22,225	0	4,494	7,713	394
Community Action	111,182	0	21,119	36,248	1,855
CCF IHC ASO	31,527	0	5,830	10,007	0
CCF IHC CP	244,452	0	41,709	71,588	0
CCF IHC CASA	1,106	0	0	0	0
CCF JD Juve Det	299,393	18,819	49,333	84,674	39
CCF JD Fac Mgmt	11,614	0	2,242	3,849	118
Veteran's Millage	29,124	0	5,382	9,237	472
SP Comm. Correct	8,218	0	1,345	2,309	0
SP Ag Preservation	2,034	0	448	770	39
DPW Resource Rec	553	0	0	0	0
DPW Admin & Fin	70,312	25,092	16,145	0	0
DPW NK Landfill	277	0	0	0	0
DPW SK Landfill	5,530	0	0	0	0
DPW WTE	2,212	0	0	0	0
DPW Mat. Recycle	3,042	0	0	0	0
DPW NK Transfer	1,936	0	0	0	0
DPW Kentwood LF	277	0	0	0	0
DPW HHW	277	0	0	0	0
Risk Managment	2,311	0	448	770	39
Non Allocated	1,383	0	0	0	0
Direct Bill	0	0	0	0	0
Total	7,471,452	672,433	1,044,498	1,549,772	18,668

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	12,194	0	14,128
Administrator 101-172	0	0	10,839	0	12,558
Human Resources	0	0	6,774	0	7,849
Purchasing 101-233	0	0	5,081	0	5,887
Treasurer 101-253	0	0	5,419	0	6,279
Facilities Mgmt 101-265-2601	0	0	1,694	0	1,962
Building & Grounds	461	0	14,903	3,550	17,267
Central Services	0	0	3,726	0	4,317
Fleet Services	0	0	1,355	0	1,570
Information Technology	0	35	33,532	296	38,851
I.T. Fiscal/HR/Phone System	0	0	0	0	0
Commissioners	0	0	4,962	0	5,920
Circuit Court	0	8,032	79,389	68,128	94,719
Circuit Court Svcs	0	1,163	11,341	9,865	13,531
District Court	0	2,289	22,328	19,421	26,640
Probate Court	0	1,635	15,949	13,872	19,028
Cir Ct Referee	0	727	7,088	6,165	8,457
Probation CC	0	254	2,481	2,158	2,960
F.O.C - I.T.	0	4,869	47,492	41,308	56,662
Elections	0	0	354	0	423
County Clerk	0	0	6,025	0	7,188
Concealed Pistol	0	0	354	0	423
Clerk Circuit Ct	0	1,199	11,696	10,173	13,954
Equalization	0	0	14,177	0	16,914
Prosecutor	0	2,725	26,581	23,120	31,714
Pros Atty CRP	0	0	0	0	0
Pros Atty CRP-DP	0	654	6,379	5,549	7,611
Pros Atty IV-E	0	254	2,481	2,158	2,960
Pros Atty CVR	0	545	5,316	4,624	6,343
Reg of Deeds	0	0	2,835	0	3,383
Co-op Extension	0	0	709	0	846
Drain Commissioner	0	0	2,481	0	2,960
Sheriff	10,444	0	93,571	89,710	111,637
SRO 279-301-3027	514	0	4,607	4,007	5,497
CP 279-301-3030	40	0	354	308	423
CP 279-301-3031	40	0	354	308	423
CP 279-301-3032	40	0	354	308	423
CP 279-301-3033	79	0	709	616	846
CP 279-301-3034	40	0	354	308	423
Emergency Mgmt	277	0	2,481	2,158	2,960
Marine	79	0	709	616	846
Twp Law Enf	1,582	0	14,177	12,331	16,914
Twp Law Enf EP	514	0	4,607	4,007	5,497
Twp Law Enf CS	40	0	354	308	423
2nd Road Patrol	119	0	1,063	925	1,268
E-911	0	0	14,885	0	17,760
Jail	9,335	0	83,642	63,195	99,793
RC Inmate Crew	40	0	354	308	423
Animal Control	0	0	1,417	1,233	1,691
Medical Examiner	0	0	0	0	0
Mental Health	0	0	0	0	0
Parks & Rec	0	0	13,468	0	16,068

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department Information Technology

Receiving Department	File Serv Sheri	File Serv Justi	Special Applic	Justice System	Helpdesk Supt
Health	0	0	0	0	0
H-COVID	0	0	0	0	0
Animal Shelter	0	0	0	0	0
Lodging Tax	0	0	354	0	423
Indigent Defense	0	0	709	0	846
ROD Automation	0	0	3,190	0	3,806
Sh Narcotics Shr	40	0	354	308	423
283-694 CDBG Admin	0	0	705	0	841
283-694-CDBG CF	0	0	1,364	0	1,628
283-696-XXXX ESG	0	0	0	0	0
283-697-XXXX HOME	0	0	18	0	21
Housing Commissn	0	0	3,551	0	4,237
Community Action	0	0	16,689	0	19,912
CCF IHC ASO	0	472	4,607	4,007	5,497
CCF IHC CP	0	3,379	32,961	28,669	39,325
CCF IHC CASA	0	0	0	0	0
CCF JD Juve Det	0	3,961	38,986	33,602	46,514
CCF JD Fac Mgmt	0	73	1,772	616	2,114
Veteran's Millage	0	0	4,253	0	5,074
SP Comm. Correct	0	109	1,063	925	1,268
SP Ag Preservation	0	0	354	0	423
DPW Resource Rec	0	0	0	0	0
DPW Admin & Fin	0	0	0	0	0
DPW NK Landfill	0	0	0	0	0
DPW SK Landfill	0	0	0	0	0
DPW WTE	0	0	0	0	0
DPW Mat. Recycle	0	0	0	0	0
DPW NK Transfer	0	0	0	0	0
DPW Kentwood LF	0	0	0	0	0
DPW HHW	0	0	0	0	0
Risk Managment	0	0	354	0	423
Non Allocated	0	0	0	0	0
Direct Bill	0	0	0	0	0
Total	23,682	32,374	714,680	459,162	849,391

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	740	704	0
Administrator 101-172	0	0	2,073	272	865
Human Resources	0	0	4,442	1,226	0
Purchasing 101-233	0	0	222	75	31,832
Treasurer 101-253	0	0	962	68	6,767
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	7	13,623
I.T. Fiscal/HR/Phone System	1,149,391	190,700	0	0	0
Commissioners	0	0	1,629	1,322	21,986
Circuit Court	0	0	3,035	622	15,871
Circuit Court Svcs	0	0	0	0	0
District Court	0	0	1,481	11	483
Probate Court	0	0	4,516	554	6,823
Cir Ct Referee	0	0	0	0	0
Probation CC	0	0	0	0	0
F.O.C - I.T.	0	0	1,555	597	0
Elections	0	0	6,588	486	3,507
County Clerk	0	0	1,629	79	3,395
Concealed Pistol	0	0	0	0	0
Clerk Circuit Ct	0	0	666	43	16,388
Equalization	0	0	444	622	67
Prosecutor	0	0	444	68	45
Pros Atty CRP	0	0	0	0	0
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	1,110	2,594	0
Sheriff	0	0	5,330	397	31,753
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
CP 279-301-3034	0	0	0	0	0
Emergency Mgmt	0	0	962	61	0
Marine	0	0	0	0	0
Twp Law Enf	0	0	0	0	0
Twp Law Enf EP	0	0	0	0	0
Twp Law Enf CS	0	0	0	0	0
2nd Road Patrol	0	0	0	0	0
E-911	0	0	0	0	0
Jail	0	0	0	0	0
RC Inmate Crew	0	0	0	0	0
Animal Control	0	0	0	0	0
Medical Examiner	0	0	0	0	0
Mental Health	0	0	0	0	0
Parks & Rec	0	0	74	0	573

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department Information Technology

Receiving Department	Financial/HR	Phone System	Web Page Mgmt	Web Page PDF	Web Page Appl.
Health	0	0	14,879	733	0
H-COVID	0	0	0	0	12,960
Animal Shelter	0	0	0	0	2,833
Lodging Tax	0	0	0	0	0
Indigent Defense	0	0	0	0	0
ROD Automation	0	0	962	14	0
Sh Narcotics Shr	0	0	0	0	0
283-694 CDBG Admin	0	0	74	54	0
283-694-CDBG CF	0	0	148	107	0
283-696-XXXX ESG	0	0	0	7	0
283-697-XXXX HOME	0	0	0	11	0
Housing Commissn	0	0	296	157	0
Community Action	0	0	1,407	779	3,496
CCF IHC ASO	0	0	0	0	0
CCF IHC CP	0	0	0	0	0
CCF IHC CASA	0	0	0	0	0
CCF JD Juve Det	0	0	1,036	32	0
CCF JD Fac Mgmt	0	0	0	0	0
Veteran's Millage	0	0	1,184	1,033	0
SP Comm. Correct	0	0	592	54	0
SP Ag Preservation	0	0	0	0	0
DPW Resource Rec	0	0	0	0	0
DPW Admin & Fin	0	0	8,883	761	16,388
DPW NK Landfill	0	0	0	0	0
DPW SK Landfill	0	0	0	0	0
DPW WTE	0	0	0	0	0
DPW Mat. Recycle	0	0	0	0	0
DPW NK Transfer	0	0	0	0	0
DPW Kentwood LF	0	0	0	0	0
DPW HHW	0	0	0	0	0
Risk Managment	0	0	0	0	0
Non Allocated	0	0	0	0	0
Direct Bill	0	0	0	0	0
Total	1,149,391	190,700	67,734	13,547	189,655

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department Information Technology

Receiving Department	Office 365
Fiscal Services 101-191	6,636
Administrator 101-172	6,636
Human Resources	5,254
Purchasing 101-233	2,765
Treasurer 101-253	3,042
Facilities Mgmt 101-265-2601	2,212
Building & Grounds	9,125
Central Services	1,936
Fleet Services	1,659
Information Technology	13,272
I.T. Fiscal/HR/Phone System	0
Commissioners	7,189
Circuit Court	27,650
Circuit Court Svcs	8,295
District Court	8,295
Probate Court	9,678
Cir Ct Referee	3,595
Probation CC	0
F.O.C - I.T.	28,756
Elections	1,106
County Clerk	2,489
Concealed Pistol	277
Clerk Circuit Ct	7,742
Equalization	4,424
Prosecutor	14,378
Pros Atty CRP	4,424
Pros Atty CRP-DP	0
Pros Atty IV-E	1,383
Pros Atty CVR	2,212
Reg of Deeds	2,212
Co-op Extension	277
Drain Commissioner	1,106
Sheriff	64,978
SRO 279-301-3027	3,595
CP 279-301-3030	0
CP 279-301-3031	277
CP 279-301-3032	277
CP 279-301-3033	553
CP 279-301-3034	277
Emergency Mgmt	1,106
Marine	2,212
Twp Law Enf	10,507
Twp Law Enf EP	3,042
Twp Law Enf CS	277
2nd Road Patrol	553
E-911	17,696
Jail	100,093
RC Inmate Crew	277
Animal Control	0
Medical Examiner	277
Mental Health	277
Parks & Rec	7,742

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department Information Technology

Receiving Department	Office 365
Health	0
H-COVID	0
Animal Shelter	6,636
Lodging Tax	277
Indigent Defense	0
ROD Automation	0
Sh Narcotics Shr	277
283-694 CDBG Admin	1,383
283-694-CDBG CF	0
283-696-XXXX ESG	0
283-697-XXXX HOME	0
Housing Commissn	1,383
Community Action	9,678
CCF IHC ASO	1,106
CCF IHC CP	26,821
CCF IHC CASA	1,106
CCF JD Juve Det	22,397
CCF JD Fac Mgmt	830
Veteran's Millage	2,489
SP Comm. Correct	553
SP Ag Preservation	0
DPW Resource Rec	553
DPW Admin & Fin	3,042
DPW NK Landfill	277
DPW SK Landfill	5,530
DPW WTE	2,212
DPW Mat. Recycle	3,042
DPW NK Transfer	1,936
DPW Kentwood LF	277
DPW HHW	277
Risk Managment	277
Non Allocated	1,383
Direct Bill	0
Total	495,765

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .1 - Nature and Extent of Services
For Department I.T. Fiscal/HR/Phone System

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

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

Incoming costs have been categorized into the following activities.

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .2 - Costs To Be Allocated
For Department I.T. Fiscal/HR/Phone System

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Inbound Costs:				
Equipment Depreciation	41,218		41,218	
Information Technology	1,305,112	34,979	1,340,091	
Total Allocated Additions:	<u>1,346,330</u>	<u>34,979</u>	1,381,309	1,381,309
Total To Be Allocated:	<u>1,346,330</u>	<u>34,979</u>		<u>1,381,309</u>

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	0	0	0	0	0
Allocation Step 1					
Inbound - Equipment Depreciation: Equipment Depr	41,218	0	0	0	41,218
Inbound - Information Technology: Financial/HR	1,124,011	0	562,006	562,006	0
Inbound - Information Technology: Phone System	181,101	0	0	0	181,101
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,346,330	0	562,006	562,006	222,319
Allocation Step 2					
Inbound - Information Technology: Financial/HR	25,379	0	12,689	12,690	0
Inbound - Information Technology: Phone System	9,599	0	0	0	9,599
2nd Allocation	34,979	0	12,689	12,690	9,599
Total For I.T. Fiscal/HR/Phone System					
Schedule .3 Total	1,381,309	0	574,695	574,696	231,918

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	797	0.277785	1,561		1,561		1,561
Administrator 101-172	2,729	0.951159	5,346		5,346		5,346
Human Resources	1,394	0.485862	2,731		2,731		2,731
Purchasing 101-233	604	0.210517	1,183		1,183		1,183
Treasurer 101-253	2,448	0.853220	4,795		4,795		4,795
Facilities Mgmt 101-265-2601	1,646	0.573693	3,224		3,224		3,224
Building & Grounds	9,631	3.356767	18,865		18,865		18,865
Central Services	1,313	0.457630	2,572		2,572		2,572
Fleet Services	1,955	0.681391	3,829		3,829		3,829
Information Technology	5,310	1.850735	10,401		10,401		10,401
Commissioners	915	0.318912	1,792		1,792	45	1,837
Circuit Court	29,705	10.353313	58,186		58,186	1,455	59,641
Circuit Court Svcs	1,048	0.365268	2,053		2,053	51	2,104
District Court	2,454	0.855312	4,807		4,807	120	4,927
Law Library	40	0.013942	78		78	2	80
Probate Court	3,726	1.298652	7,299		7,299	183	7,481
Cir Ct Referee	473	0.164858	927		927	23	950
Probation CC	130	0.045310	255		255	6	261
F.O.C.	3,609	1.257873	7,069		7,069	177	7,246
Elections	614	0.214002	1,203		1,203	30	1,233
COMIT	14	0.004880	27		27	1	28
County Clerk	1,609	0.560797	3,152		3,152	79	3,231
Concealed Pistol	681	0.237354	1,334		1,334	33	1,367
Clerk Circuit Ct	1,202	0.418942	2,354		2,354	59	2,413
Equalization	953	0.332156	1,867		1,867	47	1,913
Prosecutor	5,039	1.756282	9,870		9,870	247	10,117
Pros Atty CRP	1,676	0.584149	3,283		3,283	82	3,365
Pros Atty IV-E	612	0.213305	1,199		1,199	30	1,229
Pros Atty CVR	827	0.288241	1,620		1,620	41	1,660
Reg of Deeds	1,388	0.483770	2,719		2,719	68	2,787
Co-op Extension	394	0.137324	772		772	19	791
KCH Boiler Plant	886	0.308804	1,736		1,736	43	1,779
Drain Commissioner	753	0.262449	1,475		1,475	37	1,512
Sheriff	9,851	3.433445	19,296		19,296	482	19,779
SRO 279-301-3027	1,408	0.490741	2,758		2,758	69	2,827
CP 279-301-3030	370	0.128959	725		725	18	743
CP 279-301-3031	368	0.128262	721		721	18	739
CP 279-301-3032	395	0.137672	774		774	19	793
CP 279-301-3033	524	0.182634	1,026		1,026	26	1,052
CP 279-301-3034	358	0.124777	701		701	18	719
Traffic & Safety	40	0.013942	78		78	2	80
Emergency Mgmt	841	0.293120	1,647		1,647	41	1,689
Marine	401	0.139764	785		785	20	805
Twp Law Enf	1,129	0.393499	2,212		2,212	55	2,267
Twp Law Enf EP	800	0.278830	1,567		1,567	39	1,606
Twp Law Enf CS	428	0.149174	838		838	21	859
2nd Road Patrol	681	0.237354	1,334		1,334	33	1,367
E-911	2,009	0.700212	3,935		3,935	98	4,034
Dispatch 261-325	1,172	0.408486	2,296		2,296	57	2,353
Jail	8,551	2.980346	16,750		16,750	419	17,169
MDOT Road Crew	231	0.080512	452		452	11	464
RC Inmate Crew	560	0.195181	1,097		1,097	27	1,124

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .4 - Detail Activity Allocations
For Department I.T. Fiscal/HR/Phone System

Activity - Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Animal Control	693	0.241537	1,357		1,357	34	1,391
Health Prev Prog	106	0.036945	208		208	5	213
Medical Examiner	763	0.265934	1,495		1,495	37	1,532
Mental Health	9	0.003137	18		18	0	18
Human Services	530	0.184725	1,038		1,038	26	1,064
Guardianship	3,020	1.052584	5,916		5,916	148	6,063
Zoo	9	0.003137	18		18	0	18
Fire Prevention	272	0.094802	533		533	13	546
Parks & Rec	19,918	6.942174	39,015		39,015	976	39,991
Health	54,841	19.114155	107,423		107,423	2,686	110,109
H-COVID	4,000	1.394151	7,835		7,835	196	8,031
Animal Shelter	2,410	0.839976	4,721		4,721	118	4,839
Lodging Tax	1,483	0.516881	2,905		2,905	73	2,978
Early Childhood Mil	693	0.241537	1,357		1,357	34	1,391
Corr/Det Fac.	495	0.172526	970		970	24	994
Senior Millage	713	0.248507	1,397		1,397	35	1,432
Indigent Defense	4,781	1.666359	9,365		9,365	234	9,599
ROD Automation	1,161	0.404652	2,274		2,274	57	2,331
Zoo/Museum Millage	1,017	0.354463	1,992		1,992	50	2,042
Sh Narcotics Shr	613	0.213654	1,201		1,201	30	1,231
Sh Narcotics Fed	64	0.022306	125		125	3	128
283-694 CDBG Admin	1,301	0.453448	2,548		2,548	64	2,612
283-694 CDBG HR	188	0.065525	368		368	9	377
283-694 CDBG LGA	98	0.034157	192		192	5	197
283-694-CDBG CF	1,573	0.548250	3,081		3,081	77	3,158
283-696-XXXX ESG	759	0.264540	1,487		1,487	37	1,524
283-697-XXXX HOME	558	0.194484	1,093		1,093	27	1,120
Housing Commissn	17,405	6.066299	34,093		34,093	852	34,945
Community Action	18,724	6.526020	36,677		36,677	917	37,594
CC Juve AD	67	0.023352	131		131	3	135
CC Milk Meal	346	0.120594	678		678	17	695
CCF State Inst.	18	0.006274	35		35	1	36
CCF IHC ASO	480	0.167298	940		940	24	964
CCF IHC CP	4,901	1.708183	9,600		9,600	240	9,840
CCF IHC YDIP	50	0.017427	98		98	2	100
CCF IHC CASA	58	0.020215	114		114	3	116
CCF IC ICP	549	0.191347	1,075		1,075	27	1,102
CCF IC ICPO	161	0.056115	315		315	8	323
CCF FFC FFCP	100	0.034854	196		196	5	201
CCF FFC FFCPO	528	0.184028	1,034		1,034	26	1,060
CCF FFC FFCPPRC	430	0.149871	842		842	21	863
CCF JD Juve Det	2,530	0.881800	4,956		4,956	124	5,080
CCF JD Fac Mgmt	1,372	0.478194	2,687		2,687	67	2,755
CCF DHHS	303	0.105607	594		594	15	608
Veteran's Millage	2,737	0.953948	5,361		5,361	134	5,495
SP Comm. Correct	745	0.259661	1,459		1,459	36	1,496
SP Remonum.	61	0.021261	120		120	3	122
SP Ag Preservation	220	0.076678	431		431	11	442
KCBA Debt Service	122	0.042522	239		239	6	245
Deliquent Tax	3,350	1.167601	6,562		6,562	164	6,726
Motor Pool	486	0.169389	952		952	24	976
Office Equipment	450	0.156842	881		881	22	903

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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
Risk Management	1,873	0.652811	3,669		3,669	92	3,761
Drain Revolving	7,832	2.729747	15,341		15,341	384	15,725
Lake Level Revol	485	0.169041	950		950	24	974
Drain Debt Serv	118	0.041127	231		231	6	237
Coronavirus Relief Fund	725	0.252690	1,420		1,420	36	1,456
Non Allocated	927	0.323094	1,816		1,816	45	1,861
Schedule .4 Total for Accounting	286,913	100.000000	562,006		562,006	12,689	574,695

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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	17.06	0.947862	5,327		5,327		5,327
Administrator 101-172	16.82	0.934528	5,252		5,252		5,252
Human Resources	16.12	0.895635	5,034		5,034		5,034
Purchasing 101-233	6.61	0.367255	2,064		2,064		2,064
Treasurer 101-253	11.51	0.639501	3,594		3,594		3,594
Facilities Mgmt 101-265-2601	2.89	0.160570	902		902		902
Building & Grounds	45.97	2.554116	14,354		14,354		14,354
Central Services	6.73	0.373922	2,101		2,101		2,101
Fleet Services	4.87	0.270580	1,521		1,521		1,521
Information Technology	35.71	1.984065	11,151		11,151		11,151
Commissioners	6.68	0.371144	2,086		2,086	52	2,138
Circuit Court	90.40	5.022669	28,228		28,228	701	28,929
Circuit Court Svcs	22.22	1.234554	6,938		6,938	172	7,111
District Court	32.03	1.779603	10,001		10,001	249	10,250
Probate Court	20.76	1.153436	6,482		6,482	161	6,643
Cir Ct Referee	15.07	0.837297	4,706		4,706	117	4,823
F.O.C.	95.96	5.331585	29,964		29,964	745	30,708
Elections	2.75	0.152791	859		859	21	880
County Clerk	7.91	0.439484	2,470		2,470	61	2,531
Concealed Pistol	1.00	0.055560	312		312	8	320
Clerk Circuit Ct	23.19	1.288448	7,241		7,241	180	7,421
Equalization	13.80	0.766735	4,309		4,309	107	4,416
Prosecutor	41.18	2.287981	12,859		12,859	320	13,178
Pros Atty CRP	18.88	1.048982	5,895		5,895	146	6,042
Pros Atty IV-E	7.25	0.402814	2,264		2,264	56	2,320
Pros Atty CVR	9.84	0.546715	3,073		3,073	76	3,149
Reg of Deeds	5.19	0.288359	1,621		1,621	40	1,661
Co-op Extension	1.00	0.055560	312		312	8	320
KCH Boiler Plant	0.05	0.002778	16		16	0	16
Drain Commissioner	4.00	0.222242	1,249		1,249	31	1,280
Sheriff	179.76	9.987554	56,131		56,131	1,395	57,525
SRO 279-301-3027	16.52	0.917859	5,158		5,158	128	5,287
CP 279-301-3030	1.00	0.055560	312		312	8	320
CP 279-301-3031	1.00	0.055560	312		312	8	320
CP 279-301-3032	1.00	0.055560	312		312	8	320
CP 279-301-3033	2.01	0.111677	628		628	16	643
CP 279-301-3034	0.90	0.050004	281		281	7	288
Emergency Mgmt	1.71	0.095008	534		534	13	547
Marine	2.25	0.125011	703		703	17	720
Twp Law Enf	41.97	2.331874	13,105		13,105	326	13,431
Twp Law Enf EP	14.72	0.817850	4,596		4,596	114	4,711
Twp Law Enf CS	1.00	0.055560	312		312	8	320
2nd Road Patrol	4.00	0.222242	1,249		1,249	31	1,280
E-911	65.51	3.639768	20,456		20,456	508	20,964
Jail	288.16	16.010318	89,979		89,979	2,236	92,215
RC Inmate Crew	1.00	0.055560	312		312	8	320
Animal Control	10.82	0.601165	3,379		3,379	84	3,463
Medical Examiner	1.53	0.085008	478		478	12	490
Human Services	3.00	0.166681	937		937	23	960
Parks & Rec	68.52	3.807005	21,396		21,396	532	21,927
Health	226.15	12.565006	70,616		70,616	1,755	72,371
H-COVID	4.25	0.236132	1,327		1,327	33	1,360

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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
Animal Shelter	15.97	0.887301	4,987		4,987	124	5,111
Lodging Tax	1.00	0.055560	312		312	8	320
Indigent Defense	6.85	0.380589	2,139		2,139	53	2,192
ROD Automation	1.14	0.063339	356		356	9	365
Sh Narcotics Shr	1.00	0.055560	312		312	8	320
283-694 CDBG Admin	1.87	0.103898	584		584	15	598
283-694-CDBG CF	2.99	0.166126	934		934	23	957
283-696-XXXX ESG	0.13	0.007223	41		41	1	42
283-697-XXXX HOME	0.26	0.014446	81		81	2	83
Housing Commissn	4.34	0.241133	1,355		1,355	34	1,389
Community Action	27.64	1.535692	8,631		8,631	214	8,845
CCF IHC ASO	5.01	0.278358	1,564		1,564	39	1,603
CCF IHC CP	58.19	3.233065	18,170		18,170	452	18,622
CCF JD Juve Det	76.68	4.260379	23,944		23,944	595	24,539
CCF JD Fac Mgmt	5.00	0.277802	1,561		1,561	39	1,600
Veteran's Millage	8.38	0.465597	2,617		2,617	65	2,682
SP Comm. Correct	2.00	0.111121	625		625	16	640
SP Ag Preservation	0.50	0.027780	156		156	4	160
DPW Resource Rec	1.82	0.101120	568		568	14	582
DPW Admin & Fin	9.36	0.520046	2,923		2,923	73	2,995
DPW NK Landfill	1.58	0.087786	493		493	12	506
DPW SK Landfill	14.56	0.808961	4,546		4,546	113	4,659
DPW WTE	6.40	0.355587	1,998		1,998	50	2,048
DPW Mat. Recycle	12.27	0.681727	3,831		3,831	95	3,927
DPW NK Transfer	8.32	0.462263	2,598		2,598	65	2,663
DPW Sparta LF	0.52	0.028891	162		162	4	166
DPW Kentwood LF	1.61	0.089452	503		503	12	515
DPW HHW	1.96	0.108899	612		612	15	627
Risk Managment	1.00	0.055560	312		312	8	320
Coronavirus Relief Fund	1.26	0.070006	393		393	10	403
Schedule .4 Total for Payroll	1,799.84	100.000000	562,006		562,006	12,690	574,696

Allocation Basis: Average number of FTE employees by department

Allocation Source: Employee summary report

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .4 - Detail Activity Allocations
For Department I.T. Fiscal/HR/Phone System

Activity - Telephone Supt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fiscal Services 101-191	32.0	1.376344	3,060		3,060		3,060
Administrator 101-172	37.0	1.591398	3,538		3,538		3,538
Human Resources	22.0	0.946237	2,104		2,104		2,104
Purchasing 101-233	10.0	0.430108	956		956		956
Treasurer 101-253	16.0	0.688172	1,530		1,530		1,530
Facilities Mgmt 101-265-2601	4.0	0.172043	382		382		382
Building & Grounds	32.0	1.376344	3,060		3,060		3,060
Central Services	9.0	0.387097	861		861		861
Fleet Services	3.0	0.129032	287		287		287
Information Technology	52.0	2.236559	4,972		4,972		4,972
Commissioners	24.0	1.032258	2,295		2,295	109	2,404
Circuit Court	255.0	10.967742	24,383		24,383	1,161	25,544
Circuit Court Svcs	30.0	1.290323	2,869		2,869	137	3,005
District Court	55.0	2.365591	5,259		5,259	250	5,510
Probate Court	34.0	1.462366	3,251		3,251	155	3,406
F.O.C.	136.0	5.849462	13,004		13,004	619	13,624
County Clerk	20.0	0.860215	1,912		1,912	91	2,003
Clerk Circuit Ct	28.0	1.204301	2,677		2,677	128	2,805
Equalization	16.0	0.688172	1,530		1,530	73	1,603
Prosecutor	70.0	3.010753	6,693		6,693	319	7,012
Pros Atty CRP	22.0	0.946237	2,104		2,104	100	2,204
Pros Atty CVR	23.0	0.989247	2,199		2,199	105	2,304
Reg of Deeds	10.0	0.430108	956		956	46	1,002
Co-op Extension	33.0	1.419355	3,156		3,156	150	3,306
Drain Commissioner	7.0	0.301075	669		669	32	701
Sheriff	344.0	14.795694	32,894		32,894	1,566	34,460
SRO 279-301-3027	17.0	0.731183	1,626		1,626	77	1,703
CP 279-301-3030	1.0	0.043011	96		96	5	100
CP 279-301-3031	1.0	0.043011	96		96	5	100
CP 279-301-3032	1.0	0.043011	96		96	5	100
CP 279-301-3033	3.0	0.129032	287		287	14	301
CP 279-301-3034	1.0	0.043011	96		96	5	100
Emergency Mgmt	2.0	0.086022	191		191	9	200
Marine	3.0	0.129032	287		287	14	301
Twp Law Enf	42.0	1.806452	4,016		4,016	191	4,207
Twp Law Enf EP	15.0	0.645161	1,434		1,434	68	1,503
Twp Law Enf CS	1.0	0.043011	96		96	5	100
2nd Road Patrol	4.0	0.172043	382		382	18	401
E-911	7.0	0.301075	669		669	32	701
Jail	173.0	7.440860	16,542		16,542	788	17,330
RC Inmate Crew	1.0	0.043011	96		96	5	100
Animal Control	11.0	0.473118	1,052		1,052	50	1,102
Medical Examiner	66.0	2.838710	6,311		6,311	301	6,612
Parks & Rec	31.0	1.333333	2,964		2,964	141	3,105
Health	235.0	10.107527	22,471		22,471	1,070	23,541
Animal Shelter	17.0	0.731183	1,626		1,626	77	1,703
ROD Automation	2.0	0.086022	191		191	9	200
Community Action	45.0	1.935484	4,303		4,303	205	4,508
CCF IHC ASO	2.0	0.086022	191		191	9	200
CCF IHC CP	27.0	1.161290	2,582		2,582	123	2,705
CCF JD Juve Det	36.0	1.548387	3,442		3,442	164	3,606
Veteran's Millage	14.0	0.602151	1,339		1,339	64	1,402

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
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
DPW Resource Rec	11.0	0.473118	1,052		1,052	50	1,102
DPW Admin & Fin	8.0	0.344086	765		765	36	801
DPW SK Landfill	5.0	0.215054	478		478	23	501
DPW WTE	6.0	0.258065	574		574	27	601
DPW Mat. Recycle	5.0	0.215054	478		478	23	501
DPW NK Transfer	2.0	0.086022	191		191	9	200
DPW Kentwood LF	3.0	0.129032	287		287	14	301
DPW HHW	1.0	0.043011	96		96	5	100
Non Allocated	202.0	8.688172	19,315		19,315	920	20,235
Schedule .4 Total for Telephone Supt	2,325.0	100.000000	222,319		222,319	9,599	231,918

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

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department I.T. Fiscal/HR/Phone System

Receiving Department	Total	Accounting	Payroll	Telephone Supt
Fiscal Services 101-191	9,948	1,561	5,327	3,060
Administrator 101-172	14,136	5,346	5,252	3,538
Human Resources	9,868	2,731	5,034	2,104
Purchasing 101-233	4,203	1,183	2,064	956
Treasurer 101-253	9,919	4,795	3,594	1,530
Facilities Mgmt 101-265-2601	4,509	3,224	902	382
Building & Grounds	36,279	18,865	14,354	3,060
Central Services	5,534	2,572	2,101	861
Fleet Services	5,637	3,829	1,521	287
Information Technology	26,524	10,401	11,151	4,972
Commissioners	6,379	1,837	2,138	2,404
Circuit Court	114,115	59,641	28,929	25,544
Circuit Court Svcs	12,220	2,104	7,111	3,005
District Court	20,687	4,927	10,250	5,510
Law Library	80	80	0	0
Probate Court	17,530	7,481	6,643	3,406
Cir Ct Referee	5,772	950	4,823	0
Probation CC	261	261	0	0
F.O.C.	51,578	7,246	30,708	13,624
Elections	2,113	1,233	880	0
COMIT	28	28	0	0
County Clerk	7,765	3,231	2,531	2,003
Concealed Pistol	1,687	1,367	320	0
Clerk Circuit Ct	12,639	2,413	7,421	2,805
Equalization	7,932	1,913	4,416	1,603
Prosecutor	30,308	10,117	13,178	7,012
Pros Atty CRP	11,611	3,365	6,042	2,204
Pros Atty IV-E	3,549	1,229	2,320	0
Pros Atty CVR	7,113	1,660	3,149	2,304
Reg of Deeds	5,449	2,787	1,661	1,002
Co-op Extension	4,417	791	320	3,306
KCH Boiler Plant	1,795	1,779	16	0
Drain Commissioner	3,493	1,512	1,280	701
Sheriff	111,764	19,779	57,525	34,460
SRO 279-301-3027	9,817	2,827	5,287	1,703
CP 279-301-3030	1,163	743	320	100
CP 279-301-3031	1,159	739	320	100
CP 279-301-3032	1,213	793	320	100
CP 279-301-3033	1,996	1,052	643	301
CP 279-301-3034	1,107	719	288	100
Traffic & Safety	80	80	0	0
Emergency Mgmt	2,436	1,689	547	200
Marine	1,826	805	720	301
Twp Law Enf	19,905	2,267	13,431	4,207
Twp Law Enf EP	7,819	1,606	4,711	1,503
Twp Law Enf CS	1,280	859	320	100
2nd Road Patrol	3,048	1,367	1,280	401
E-911	25,699	4,034	20,964	701
Dispatch 261-325	2,353	2,353	0	0
Jail	126,713	17,169	92,215	17,330
MDOT Road Crew	464	464	0	0
RC Inmate Crew	1,545	1,124	320	100

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department I.T. Fiscal/HR/Phone System

Receiving Department	Total	Accounting	Payroll	Telephone Supt
Animal Control	5,956	1,391	3,463	1,102
Health Prev Prog	213	213	0	0
Medical Examiner	8,633	1,532	490	6,612
Mental Health	18	18	0	0
Human Services	2,024	1,064	960	0
Guardianship	6,063	6,063	0	0
Zoo	18	18	0	0
Fire Prevention	546	546	0	0
Parks & Rec	65,024	39,991	21,927	3,105
Health	206,021	110,109	72,371	23,541
H-COVID	9,391	8,031	1,360	0
Animal Shelter	11,652	4,839	5,111	1,703
Lodging Tax	3,298	2,978	320	0
Early Childhood Mil	1,391	1,391	0	0
Corr/Det Fac.	994	994	0	0
Senior Millage	1,432	1,432	0	0
Indigent Defense	11,791	9,599	2,192	0
ROD Automation	2,896	2,331	365	200
Zoo/Museum Millage	2,042	2,042	0	0
Sh Narcotics Shr	1,551	1,231	320	0
Sh Narcotics Fed	128	128	0	0
283-694 CDBG Admin	3,211	2,612	598	0
283-694 CDBG HR	377	377	0	0
283-694 CDBG LGA	197	197	0	0
283-694-CDBG CF	4,115	3,158	957	0
283-696-XXXX ESG	1,565	1,524	42	0
283-697-XXXX HOME	1,204	1,120	83	0
Housing Commissn	36,334	34,945	1,389	0
Community Action	50,947	37,594	8,845	4,508
CC Juve AD	135	135	0	0
CC Milk Meal	695	695	0	0
CCF State Inst.	36	36	0	0
CCF IHC ASO	2,767	964	1,603	200
CCF IHC CP	31,166	9,840	18,622	2,705
CCF IHC YDIP	100	100	0	0
CCF IHC CASA	116	116	0	0
CCF IC ICP	1,102	1,102	0	0
CCF IC ICPO	323	323	0	0
CCF FFC FFCP	201	201	0	0
CCF FFC FFCPO	1,060	1,060	0	0
CCF FFC FFCPPRC	863	863	0	0
CCF JD Juve Det	33,225	5,080	24,539	3,606
CCF JD Fac Mgmt	4,355	2,755	1,600	0
CCF DHHS	608	608	0	0
Veteran's Millage	9,579	5,495	2,682	1,402
SP Comm. Correct	2,136	1,496	640	0
SP Remonum.	122	122	0	0
SP Ag Preservation	602	442	160	0
KCBA Debt Service	245	245	0	0
DPW Resource Rec	1,684	0	582	1,102
DPW Admin & Fin	3,797	0	2,995	801
DPW NK Landfill	506	0	506	0

Kent County, Michigan
Cost Allocation Plan (9 Months)
Based On The Year Ended September 30, 2023
Schedule .5 - Allocation Summary
For Department I.T. Fiscal/HR/Phone System

Receiving Department	Total	Accounting	Payroll	Telephone Supt
DPW SK Landfill	5,160	0	4,659	501
DPW WTE	2,649	0	2,048	601
DPW Mat. Recycle	4,427	0	3,927	501
DPW NK Transfer	2,863	0	2,663	200
DPW Sparta LF	166	0	166	0
DPW Kentwood LF	816	0	515	301
DPW HHW	727	0	627	100
Deliquent Tax	6,726	6,726	0	0
Motor Pool	976	976	0	0
Office Equipment	903	903	0	0
Risk Managment	4,081	3,761	320	0
Drain Revolving	15,725	15,725	0	0
Lake Level Revol	974	974	0	0
Drain Debt Serv	237	237	0	0
Coronavirus Relief Fund	1,859	1,456	403	0
Non Allocated	22,096	1,861	0	20,235
Direct Bill	0	0	0	0
Total	1,381,309	574,695	574,696	231,918

Section D: Supplemental Data

Kent County, Michigan
Internal Service Fund Summary
Based on the year ended September 30, 2023

The following pages provide a description of the Internal Service Funds (ISF), balance sheet, income statement, and working capital reserves, which are also included as part of the 2023 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:

- The type and extent of coverage and the rates and premiums would have been allowed had insurance (including reinsurance) been purchased to cover the risks. However, provisions 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 considering such factors as the governmental unit's settlement rate for those liabilities and its investment rate of return.
- Earnings or investment income on reserves must be credited to those reserves.
- 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 coverage 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 more than the amounts based on the above must be identified and justified in the cost allocation plan or indirect cost rate proposal.
- 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 using separate allocations or other techniques resulting in an equitable allocation.
- 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 to satisfy the above requirements.

Kent County, Michigan
Internal Service Funds 2 CFR Part 200 Reconciliation
Based On The Fiscal Year Ended September 30, 2023

	Total	Health	Dental
2 CFR Part 200 Fund Balance January 1, 2023	\$ <u>10,543,406</u>	\$ <u>7,217,709</u>	\$ <u>482,381</u>
FY 2022 Fund Increase (Decrease)			
2 CFR Part 200 Revenues:			
Operating Revenues	\$ 23,950,339	\$ 18,361,550	\$ 1,240,472
Non Operating Revenue / (Expenses)	<u>841,848</u>	<u>238,479</u>	<u>17,778</u>
Revenues per ACFR	\$ 24,792,187	\$ 18,600,029	\$ 1,258,250
<i>Revenue Adjustments:</i>			
	<u>-</u>	<u>-</u>	<u>-</u>
2 CFR Part 200 Revenues	<u>\$ 24,792,187</u>	<u>\$ 18,600,029</u>	<u>\$ 1,258,250</u>
2 CFR Part 200 Expenditures:			
Operating Expenses	\$ 24,736,046	\$ 18,596,644	\$ 1,409,956
Depreciation	<u>181,448</u>	<u>-</u>	<u>-</u>
Expenditures per ACFR	\$ 24,917,494	\$ 18,596,644	\$ 1,409,956
<i>Expenditure Adjustments:</i>			
Indirect Costs	<u>8,624</u>	<u>-</u>	<u>-</u>
2 CFR Part 200 Allowable Expenditures	<u>\$ 24,926,118</u>	<u>\$ 18,596,644</u>	<u>\$ 1,409,956</u>
2 CFR Part 200 Current Year Increase (Decrease)	<u>\$ (133,931)</u>	<u>\$ 3,385</u>	<u>\$ (151,706)</u>
2 CFR Part 200 Fund Balance September 30, 2023	<u>\$ 10,409,476</u>	<u>\$ 7,221,094</u>	<u>\$ 330,675</u>
Excessive Balance *			
2 CFR Part 200 Fund Balance	\$ 10,409,476	\$ 7,221,094	\$ 330,675
Less:			
Catastrophic Loss Reserve	\$ (9,278,000)	\$ (5,556,000)	\$ (157,000)
Allowable Reserves - 60 Days	<u>(4,124,112)</u>	<u>(3,099,441)</u>	<u>(234,993)</u>
Adjusted Fund Balance	<u>\$ (2,992,636)</u>	<u>\$ (1,434,347)</u>	<u>\$ (61,318)</u>
Fund Transfers:			
Capital Contributions	\$ -	\$ -	\$ -
Transfers In	2,220,000	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Net Transfers	<u>\$ 2,220,000</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 September 30, 2023

	Unemployment	Property & Liability	Workers' Compensation
2 CFR Part 200 Fund Balance January 1, 2023	\$ 139,826	\$ 547,801	\$ 1,280,467
FY 2022 Fund Increase (Decrease)			
2 CFR Part 200 Revenues:			
Operating Revenues	\$ 801	\$ 3,111,852	\$ 288,835
Non Operating Revenue / (Expenses)	5,007	492,211	31,095
Revenues per ACFR	\$ 5,808	\$ 3,604,063	\$ 319,930
<i>Revenue Adjustments:</i>	-	-	-
2 CFR Part 200 Revenues	<u>\$ 5,808</u>	<u>\$ 3,604,063</u>	<u>\$ 319,930</u>
2 CFR Part 200 Expenditures:			
Operating Expenses	\$ 47,653	\$ 3,564,296	\$ 402,441
Depreciation	-	-	-
Expenditures per ACFR	\$ 47,653	\$ 3,564,296	\$ 402,441
<i>Expenditure Adjustments:</i>	-	-	-
2 CFR Part 200 Allowable Expenditures	<u>\$ 47,653</u>	<u>\$ 3,564,296</u>	<u>\$ 402,441</u>
2 CFR Part 200 Current Year Increase (Decrease)	<u>\$ (41,845)</u>	<u>\$ 39,767</u>	<u>\$ (82,511)</u>
2 CFR Part 200 Fund Balance September 30, 2023	<u>\$ 97,981</u>	<u>\$ 587,568</u>	<u>\$ 1,197,956</u>
Excessive Balance *			
2 CFR Part 200 Fund Balance	\$ 97,981	\$ 587,568	\$ 1,197,956
Less:			
Catastrophic Loss Reserve	\$ (12,000)	\$ (2,569,000)	\$ (794,000)
Allowable Reserves - 60 Days	(7,942)	(594,049)	(67,074)
Adjusted Fund Balance	<u>\$ 78,039</u>	<u>\$ (2,575,481)</u>	<u>\$ 336,883</u>
Fund Transfers:			
Capital Contributions	\$ -	\$ -	\$ -
Transfers In	-	2,000,000	-
Transfers Out	-	-	-
Net Transfers	<u>\$ -</u>	<u>\$ 2,000,000</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
Internal Service Funds 2 CFR Part 200 Reconciliation
Based On The Fiscal Year Ended September 30, 2023

	Sick & Accident	Motor Pool	Equipment Pool
2 CFR Part 200 Fund Balance January 1, 2023	\$ 694,622	\$ 238,232	\$ (57,632)
FY 2022 Fund Increase (Decrease)			
2 CFR Part 200 Revenues:			
Operating Revenues	\$ 708,574	\$ 104,702	\$ 133,553
Non Operating Revenue / (Expenses)	19,277	24,154	13,847
Revenues per ACFR	\$ 727,851	\$ 128,856	\$ 147,400
<i>Revenue Adjustments:</i>			
	-	-	-
2 CFR Part 200 Revenues	<u>\$ 727,851</u>	<u>\$ 128,856</u>	<u>\$ 147,400</u>
2 CFR Part 200 Expenditures:			
Operating Expenses	\$ 609,942		\$ 105,114
Depreciation	-	101,841	79,607
Expenditures per ACFR	\$ 609,942	\$ 101,841	\$ 184,721
<i>Expenditure Adjustments:</i>			
Indirect Costs	-	-	8,624
2 CFR Part 200 Allowable Expenditures	<u>\$ 609,942</u>	<u>\$ 101,841</u>	<u>\$ 193,345</u>
2 CFR Part 200 Current Year Increase (Decrease)	<u>\$ 117,909</u>	<u>\$ 27,015</u>	<u>\$ (45,945)</u>
2 CFR Part 200 Fund Balance September 30, 2023	<u>\$ 812,531</u>	<u>\$ 265,247</u>	<u>\$ (103,577)</u>
Excessive Balance *			
2 CFR Part 200 Fund Balance	\$ 812,531	\$ 265,247	\$ (103,577)
Less:			
Catastrophic Loss Reserve	\$ (190,000)		
Allowable Reserves - 60 Days	(101,657)	-	(18,956)
Adjusted Fund Balance	<u>\$ 520,874</u>	<u>\$ 265,247</u>	<u>\$ (122,533)</u>
Fund Transfers:			
Capital Contributions	\$ -	\$ -	\$ -
Transfers In	-	150,000	70,000
Transfers Out	-	-	-
Net Transfers	<u>\$ -</u>	<u>\$ 150,000</u>	<u>\$ 70,000</u>

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

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

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

Kent County, Michigan
Kent County Community Action (KCCA)
Indirect Costs by Program
Based on Year Ended September 30, 2023

The following schedule identifies the indirect costs by program for the Kent County Community Action Department. The total indirect costs for KCCA identified on this schedule reconciles to the amount identified in the summary schedule located Schedule A of the cost allocation plan.

**Kent County, Michigan
KCCA Indirect Costs - 2023**

Program	Pgm/Unit Code	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
Bipartisan Infrastructure Law Admin	BILADM	7,513	586	6,927	-	1,498	922	604	122	178	-	114	-	2,574	915
Bipartisan Infrastructure Law Health and Safety	BILHS	159	12	147	-	112	-	-	-	7	-	-	-	-	27
Bipartisan Infrastructure Law Labor and Materials	BILLM	152	12	140	-	108	-	-	-	7	-	-	-	-	25
Bipartisan Infrastructure Law Support	BILSUPP	11,983	935	11,048	-	1,812	1,729	1,132	51	166	-	213	-	4,827	1,118
Bipartisan Infrastructure Law Training	BILTA	968	75	892	-	229	115	75	2	30	-	14	-	322	105
City of Grand Rapids Support Admin	CGRADMIN	1,743	136	1,607	-	843	43	28	0	80	-	5	-	121	486
City of Grand Rapids Support	CGRS	73	6	67	-	67	-	-	-	-	-	-	-	-	-
City of Grand Rapids Support	CGRSUPP	14,203	1,108	13,095	-	3,952	1,397	915	149	123	-	172	79	3,902	2,405
Community Services Block Grant	CSBG	36,240	2,827	33,413	7,595	2,906	2,132	1,396	264	551	10,516	263	-	5,953	1,836
Community Services Block Grant Admin	CSBGADM	18,954	1,479	17,475	3,401	2,879	965	632	45	269	4,709	119	-	2,695	1,761
Community Services Block Grant Specific Assistance	CSBGSA	404	32	373	-	169	-	-	-	125	-	-	-	-	79
Community Services Block Grant Support	CSBGSUPP	145,674	11,364	134,310	25,096	15,138	10,472	6,860	1,195	850	34,745	1,293	-	29,244	9,417
Commodity Supplemental Food Program	CSFP	8,929	697	8,232	584	1,469	893	585	12	221	808	110	158	2,494	897
Department of Energy Weatherization Admin	DOEWADMIN	12,184	950	11,234	1,610	2,201	778	510	4	277	2,229	96	-	2,172	1,358
Department of Energy Weatherization H&S	DOEWHTHSAF	1,195	93	1,102	-	482	-	-	-	332	-	-	-	-	288
Department of Energy Weatherization Insurance & Audit	DOEWINSADT	102	8	94	-	84	-	-	-	-	-	-	-	-	10
Department of Energy Weatherization L&M	DOEWLBMAT	1,440	112	1,328	-	604	-	-	-	361	-	-	-	-	362
Department of Energy Weatherization Support	DOEWSUPP	26,570	2,073	24,497	4,841	2,606	1,829	1,198	26	335	6,702	226	-	5,109	1,626
Department of Energy Weatherization Training	DOEWTRAIN	1,195	93	1,102	-	381	58	38	14	217	-	7	-	161	227
Grand Rapids Individual Circuit Breaker	GRICB	144	11	132	-	69	-	-	-	53	-	-	-	-	10
Grand Rapids Individual Circuit Breaker Admin	GRICBADM	513	40	473	-	281	-	-	-	53	-	-	-	-	139
Grand Rapids Individual Circuit Breaker Program Expenses	GRICBPROG	4,167	325	3,842	-	2,030	-	-	-	610	-	-	-	-	1,203
Interurban Transport Program	ITP	9,714	758	8,956	-	1,354	821	538	43	400	-	101	2,550	2,293	857
Kent County Support	KCS	73	6	67	-	67	-	-	-	-	-	-	-	-	-
Kent County Support Admin	KCSADM	3,863	301	3,562	-	2,219	-	-	13	7	-	-	13	-	1,310
Kent County Support	KCSUPP	8,249	644	7,606	-	2,603	562	368	175	33	-	69	673	1,569	1,554
Lead Hazard Control Community Development Grant	LHCDD23	2,648	207	2,442	-	1,298	58	38	2	110	-	7	-	161	768
LIHEAP Weatherization Assistance Program Admin	LIHEAPADM	6,542	510	6,032	330	1,862	418	274	-	319	457	52	-	1,167	1,153
LIHEAP Weatherization Assistance Program Deferral Reduction	LIHEAPDEF	294	23	271	-	127	-	-	-	94	-	-	-	-	50
LIHEAP Weatherization Assistance Program Health and Safety	LIHEAPHS	1,210	94	1,116	-	444	-	-	-	394	-	-	-	-	278
LIHEAP Weatherization Assistance Program Insurance and Audit	LIHEAPIA	102	8	94	-	84	-	-	-	-	-	-	-	-	10
LIHEAP Weatherization Assistance Program Labor and Material	LIHEAPLM	1,414	110	1,304	-	573	-	-	-	384	-	-	-	-	347
LIHEAP Weatherization Assistance Program Support	LIHEAPSUPP	15,185	1,185	14,000	983	2,477	1,585	1,038	15	370	1,362	196	-	4,425	1,551
Low Income Water Assistance Consolidated Appropriation	LIWACA	32,086	2,503	29,583	-	6,756	3,673	2,406	1	1,788	-	453	-	10,257	4,248
Michigan Energy Assistance Program	MEAP	1,046	82	965	-	544	-	-	-	130	-	-	-	-	290
Michigan Energy Assistance Program Federal Admin	MEAPFEDADM	1,435	112	1,323	-	609	43	28	-	160	-	5	-	121	357
Michigan Energy Assistance Program Reimbursement	MEAPREMB	4,070	317	3,752	-	929	447	293	-	213	-	55	-	1,247	569
Michigan Energy Assistance Program State Support	MEAPSTSUPP	6,206	484	5,722	-	2,884	-	-	-	1,079	-	-	-	-	1,758
Nutrition Service Incentive Program	NSIP	1,403	109	1,293	-	447	-	-	62	486	-	-	-	-	298
Older Americans Act	OAA	7,499	585	6,914	-	1,717	835	547	1	307	-	103	-	2,333	1,069
Senior Millage Meals	SRMM	12,881	1,005	11,876	-	2,492	1,556	1,019	34	661	-	192	-	4,344	1,577
Senior Millage Outreach	SROUT	13,033	1,017	12,016	-	2,631	1,700	1,113	19	4	-	210	-	4,747	1,594
Senior Millage Transportation	SRTRAN	42,196	3,292	38,904	2,313	3,702	3,241	2,123	251	472	3,202	400	11,830	9,051	2,319
Senior Millage Weatherization Admin	SRWTHRADM	2,429	189	2,239	-	1,007	144	94	-	-	-	18	-	402	574
Senior Millage Weatherization Program	SRWTHRPROG	1,128	88	1,040	-	484	-	-	-	275	-	-	-	-	280
The Emergency Food Assistance Program	TEFAP	30,214	2,357	27,857	1,325	4,468	3,284	2,151	577	610	1,835	405	1,242	9,171	2,788
Weatherization Deferral Reduction Program Admin	WXDEFRADMN	1,786	139	1,646	-	643	115	75	-	106	-	14	-	322	370
Weatherization Deferral Reduction Program Support	WXDEFRSUPP	292	23	269	-	162	-	-	-	45	-	-	-	-	62
Walk for Warmth	6918	1,282	100	1,182	-	651	-	-	-	174	-	-	-	-	357
Hispanic Senior Activities	6919	220	17	203	-	137	-	-	3	19	-	-	-	-	45
KCCA Compassionate Care Unrestricted Funds	6998	529	41	488	-	300	-	-	-	47	-	-	-	-	141
KCCA Weatherization Unrestricted Funding	7020	409	32	377	-	165	-	-	-	135	-	-	-	-	77
		503,942	39,312	464,630	48,079	83,757	39,815	26,080	3,078	13,668	66,564	4,915	16,546	111,182	50,947

Kent County, Michigan
Indirect Cost Overhead Rate
Based on Year Ended September 30, 2023

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 September 30, 2023. 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 2023 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 2023 (9 months)
For Use in 2025**

Central Service Departments	Amount	Cost Plan Schedule	Column Title
Total Allocated Cost	\$23,565,977	Schedule A, Page C-28	Total Allocated
Cost Adjustments			
Probation Circuit Court	(192,318)	Schedule A, Page C-3	Probation C.C.
KCH Boiler Plant	(22,567)	Schedule A, Page C-6	KCH Boiler Plant
ACSET	(10,829)	Schedule A, Page C-12	ACSET
Road Commission	-	Schedule A, Page C-12	Road Commission
Fire Prevention	(27,754)	Schedule A, Page C-13	Fire Prevention
HHS Building Operations Direct	(521,680)	Schedule A, Page C-18	HHS Building Direct
HHS Building Operations Indirect	(89,589)	Schedule A, Page C-19	HHS Building Indir.
Drain Revolving	(88,276)	Schedule A, Page C-26	Drain Revolving
Lake Level Revolving	(7,253)	Schedule A, Page C-27	Lake Level Revol
CERA Payments	0	Schedule A, Page C-27	CERA Payments
ACSET Building Depreciation	(47,204)	Schedule A, Page C-27	ACSET Bldg Depr.
HHS Building Depreciation	(441,514)	Schedule A, Page C-28	HHS Bldg Depr.
Non Allocated	(2,028,064)	Schedule A, Page C-28	Non Allocated
Fleet Services	<u>(542,846)</u>	Schedule A, Page C-28	Total Allocated
Adjusted Indirect Costs	\$19,546,083		
Full-Time Equivalent employee (FTE)	1,799.84	Schedule 4.4.1, Page C-95	Allocated Units
Less Central Services Department FTE's	<u>(164.29)</u>		
Net FTE Base	1,635.55		
Average Annual Cost Per FTE (9 months)	\$11,951		

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.

maximus

808 Moorefield Park Drive, Suite 205 | Richmond, VA 23236 | 804.323.3535