

Agenda
Finance and Administration Committee
West Olive Administration Building
12220 Fillmore, West Olive, MI 49460
Tuesday, July 19, 2011
9:30 a.m.

Consent Items:

1. Approval of the Agenda
2. Approval of Minutes from the June 21, 2011 Meeting.

Action Items:

3. Budget Adjustments Greater than \$50,000
Suggested Motion:
To approve budget adjustments #401, #402, #403, #434 and #442.
4. Monthly Budget Adjustments
Suggested Motion:
To approve and forward to the Board of Commissioners the appropriation changes greater than \$50,000 and those approved by the Administrator and Fiscal Services Director for \$50,000 or less which changed the total appropriation from the amended budget for the month of June, 2011.
5. Statement of Review
Suggested Motion:
To approve the Statement of Review for the month of June, 2011.
6. Quarterly Financial Status Report
Suggested Motion:
To receive for information the Interim Financial Statement for General Fund, Mental Health and Public Health as of June 30, 2011.
7. 2010 Cost Allocation Plan
Suggested Motion:
To approve and forward to the Board of Commissioners the 2010 Cost Allocation Plan for implementation in the 2012 budget.
8. Government Finance Officers Association Distinguished Budget Presentation Award
Suggested Motion:
To receive and forward to the Board of Commissioners the Government Finance Officers Association's Distinguished Budget Presentation Award for the fiscal year beginning January 1, 2011.
9. Treasurer's Investment Report
Suggested Motion:
To receive for information the Treasurer's Quarterly Investment Report as of June 2011.

Discussion Items:

10. 2012 Commissioner's Budget

Adjournment

Comments on the day's business are to be limited to three (3) minutes.

SUBJECT: TREASURER'S ANNUAL "BALANCE IN LAND SALE PROCEEDS ACCOUNT" REPORT

FC 11-075 Motion: To receive for information and forward to the Board of Commissioners the Annual "Balance in Land Sale Proceeds Account" Report.
Moved by: Baumann UNANIMOUS

SUBJECT: OTTAWA COUNTY DRAIN COMMISSION'S ANNUAL FINANCIAL REPORT – VREDEVELD HAEFNER LLC

FC 11-076 Motion: To receive for information and forward to the Board of Commissioners the Ottawa County Drain Commission's Annual Financial Report for the year ended December 31, 2010.
Moved by: Disselkoe UNANIMOUS

SUBJECT: COUNTY OF OTTAWA ANNUAL FINANCIAL REPORT – VREDEVELD HAEFNER LLC

FC 11-077 Motion: To receive for information and forward to the Board of Commissioners the Comprehensive Annual Financial Report (CAFR) of the County of Ottawa for the year ended December 31, 2010.
Moved by: Disselkoe UNANIMOUS

SUBJECT: COUNTY OF OTTAWA'S SINGLE AUDIT REPORT – VREDEVELD HAEFNER LLC

FC 11-078 Motion: To receive for information and forward to the Board of Commissioners the County of Ottawa's Single Audit Report for the year ended December 31, 2010.
Moved by: Baumann UNANIMOUS

Dr. Michael Brashears presented a brief overview of the Community Mental Health budget before the following motions were presented.

SUBJECT: PERSONNEL REQUEST TO DOWNGRADE A COMMUNITY MENTAL HEALTH (CMH) PROGRAMMER/ANALYST (06A) TO PROGRAMMER (04A)

FC 11-079 Motion: To approve and forward to the Board of Commissioners the proposal from the Information Technology Department and Community Mental Health to downgrade one (1) FTE Programmer/Analyst

Unclassified (06A) position supporting CMH to one (1) FTE Programmer
Unclassified (04A) at a savings of \$11,407.00.

Moved by: Karsten

UNANIMOUS

SUBJECT: COMMUNITY MENTAL HEALTH PERSONNEL
REQUEST TO CREATE ONE (1) MENTAL
HEALTH CLINICIAN

FC 11-080 Motion: To approve and forward to the Board of Commissioners the
request from Community Mental Health to create one (1) FTE Mental
Health Clinician, (Unclassified, Paygrade 14, C Step) at a cost of
\$34,089.00. Funding to come from Medicaid Funds.

Moved by: Karsten

UNANIMOUS

SUBJECT: COMMUNITY MENTAL HEALTH PERSONNEL
REQUEST TO CREATE ONE (1) MENTAL
HEALTH CLINICIAN

FC 11-081 Motion: To approve and forward to the Board of Commissioners the
request from Community Mental Health to create one (1) FTE Mental
Health Clinician, (Unclassified, Paygrade 14, C Step) at a cost of
\$34,089.00. Funding to come from Medicaid Funds.

Moved by: Karsten

UNANIMOUS

SUBJECT: COMMUNITY MENTAL HEALTH PERSONNEL
REQUEST TO CREATE ONE (1) MENTAL
HEALTH SPECIALIST

FC 11-082 Motion: To approve and forward to the Board of Commissioners the
request from Community Mental Health to create one (1) FTE Mental
Health Specialist, (Unclassified, Paygrade 12, C Step) at a cost of
\$29,352.00. Funding to come from Medicaid Funds.

Moved by: Baumann

UNANIMOUS

SUBJECT: COMMUNITY MENTAL HEALTH PERSONNEL
REQUEST TO CREATE ONE (1) MENTAL
HEALTH CLERK

FC 11-083 Motion: To approve and forward to the Board of Commissioners the
request from Community Mental Health to create one (1) FTE Mental
Health Clerk, (Temporary Unbenefitted) at a cost of \$8,095.00. Funding
to come from Medicaid Funds.

Moved by: Disselkoe

UNANIMOUS

**SUBJECT: SPRING LAKE TOWNSHIP 2011 WASTEWATER
SYSTEM PUMP STATION IMPROVEMENTS
AND REFUNDING**

FC 11-084 Motion: To approve and forward to the Board of Commissioners the Resolution authorizing the County Road Commission to issue Act 342 Bonds in the not-to-exceed amount of \$1,360,000 to finance the Spring Lake 2011 Wastewater System Pump Station Improvements Project and Refund the 1999 Bond Issue.

Moved by: Disselkoen

UNANIMOUS

**SUBJECT: STUDY WITH THE CITY OF GRAND HAVEN TO
IMPLEMENT COLLABORATED SERVICES**

FC 11-085 Motion: To approve and forward to the Board of Commissioners a proposal from Plante and Moran, PLLC to study and implement collaborative services with the City of Grand Haven including Finance, Assessing, Treasury and Information Technology.

Moved by: Baumann

UNANIMOUS

SUBJECT: DISCUSSION ITEMS

1. Treasurer's Finance Month End Update for May 2011 – Bradley Slagh presented the May 2011 Finance Month End Update.
2. Passports – Sherri Sayles reported the Clerk's Office passed the Passport Acceptance Facility Review on June 6th. The office is in compliance with the new federal passport requirements.

SUBJECT: ADJOURNMENT

The meeting adjourned at 10:25 a.m.

FINANCE AND ADMINISTRATION COMMITTEE

Proposed Minutes

DATE: June 21, 2011

TIME: 9:30 a.m.

PLACE: Fillmore Street Complex

PRESENT: Robert Karsten, Donald Disselkoen, Dennis Swartout, Joseph Baumann

ABSENT: Roger Rycenga

STAFF & GUESTS: Robert Spaman, Fiscal Services Director; Ken Zarzecki, Road Commission; Sherri Sayles, Deputy Clerk; Marie Waalkes, Human Resources Director; Connie VanderSchaaf, Fiscal Services; Greg Rappleye, Corporate Counsel; Keith VanBeek, Assistant Administrator; Dr. Michael Brashears, CMH Director; David Hulst, IT Director; Bradley Slagh, Treasurer

SUBJECT: CONSENT ITEMS

FC 11-071 Motion: To approve the agenda of today as presented and to approve the minutes of the May 17, 2011, meeting as presented.
Moved by: Baumann **UNANIMOUS**

SUBJECT: BUDGET ADJUSTMENTS GREATER THAN \$50,000

FC 11-072 Motion: To approve budget adjustments #342, #343 and #360.
Moved by: Karsten **UNANIMOUS**

SUBJECT: MONTHLY BUDGET ADJUSTMENTS

FC 11-073 Motion: To approve and forward to the Board of Commissioners the appropriation changes greater than \$50,000 and those approved by the Administrator and Fiscal Services Director for \$50,000 or less which changed the total appropriation from the amended budget for the month of May 2011.
Moved by: Disselkoen **UNANIMOUS**

SUBJECT: STATEMENT OF REVIEW

FC 11-074 Motion: To approve the Statement of Review for the month of May 2011.
Moved by: Karsten **UNANIMOUS**

Action Request



Committee: Finance and Administration Committee

Meeting Date: 7/19/2011

Requesting Department: Fiscal Services

Submitted By: Bob Spaman

Agenda Item: Budget Adjustments Greater than \$50,000

SUGGESTED MOTION:

To approve budget adjustments #401, #402, #403, #434 and #442.

SUMMARY OF REQUEST:

Approve budget adjustments processed during the month for appropriation changes and line item adjustments.

Mandated action required by PA 621 of 1978, the Uniform Budget and Accounting Act.

Compliance with the Ottawa County Operating Budget Policy.

FINANCIAL INFORMATION:

Total Cost: \$0.00

General Fund Cost: \$0.00

Included in Budget:

Yes

No

If not included in budget, recommended funding source:

ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated

Non-Mandated

New Activity

ACTION IS RELATED TO STRATEGIC PLAN:

Goal: 1: To Maintain and Improve the Strong Financial Position of the County.

Objective:

- 1: Advocate on legislative issues to maintain and improve the financial position of the County.
- 2: Implement processes and strategies to deal with operational budget deficits.
- 3: Reduce the negative impact of rising employee benefit costs on the budget.
- 4: Maintain or improve bond ratings.

ADMINISTRATION RECOMMENDATION:

Recommended

Not Recommended

Without Recommendation

County Administrator: **Alan G. Vanderberg**

Digitally signed by Alan G. Vanderberg
DN: cn=Alan G. Vanderberg, o=US, ou=County of Ottawa, ou=Administrator's Office, email=avanderberg@ottawa.org
Reason: I am approving this document
Date: 2011.07.14 08:34:30 -0400

Committee/Governing/Advisory Board Approval Date:

Budget Adjustments Over \$50,000

BA Number	Fund	Department	Explanation	Adjustment
401	Health	Various	Settlement of the Medicaid Cost Based Reimbursement Fiscal Year 2004 through Fiscal Year 2007.	\$ 871,527
402	9/30 Grant Programs	Food Assistance	To decrease budget according to State de-obligation.	\$ 86,423
403	Public Improvement		Budget for Robinson Tower construction.	\$ 179,000
434	6/30 Grant Programs	Johnson Controls IW	To adjust budget according to State decrease in funding.	\$ 271,000
442	PSF Employee Insurance	Health/Dental/Vision	Adjust accounts to reflect move from self-funded to fully funded Insurance programs.	\$ 1,910,000

Action Request



Committee: Finance and Administration Committee

Meeting Date: 7/19/2011

Requesting Department: Fiscal Services

Submitted By: Bob Spaman

Agenda Item: Monthly Budget Adjustments

SUGGESTED MOTION:

To approve and forward to the Board of Commissioners the appropriation changes greater than \$50,000 and those approved by the Administrator and Fiscal Services Director for \$50,000 or less which changed the total appropriation from the amended budget for the month of June, 2011.

SUMMARY OF REQUEST:

Approve budget adjustments processed during the month for appropriation changes and line item adjustments.

Mandated action required by PA 621 of 1978, the Uniform Budget and Accounting Act.

Compliance with the Ottawa County Operating Budget Policy.

FINANCIAL INFORMATION:

Total Cost: \$0.00 General Fund Cost: \$0.00 Included in Budget: Yes No

If not included in budget, recommended funding source:

ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated Non-Mandated New Activity

ACTION IS RELATED TO STRATEGIC PLAN:

Goal: 1: To Maintain and Improve the Strong Financial Position of the County.

Objective:

- 1: Advocate on legislative issues to maintain and improve the financial position of the County.
- 2: Implement processes and strategies to deal with operational budget deficits.
- 3: Reduce the negative impact of rising employee benefit costs on the budget.
- 4: Maintain or improve bond ratings.

ADMINISTRATION RECOMMENDATION: Recommended Not Recommended Without Recommendation

County Administrator: **Alan G. Vanderberg**

Digitally signed by Alan G. Vanderberg
DN: cn=Alan G. Vanderberg, ou=County of Ottawa, ou=Administrator's Office, email=avanderberg@ottawacounty.org
Reason: I am approving this document
Date: 2011.07.14 08:36:38 -0400

Committee/Governing/Advisory Board Approval Date: Pick from list

County of Ottawa
Fiscal Services Department
Changes to Total Appropriations and Adjustments
Budget Adjustments From Date: 6/01/2011 Thru 6/30/2011

Adjustment Number	G/L Date	Fund	Dept	Sub Dept	Account Number	Account Name	Adjustment Amount
BA 313	6/02/2011	1010	1910		8500.0000	Telephone	900.00
BA 313	6/02/2011	1010	2010		6999.3900	Rev. (Over) Under Expend.	900.00-
<u>TRANSFER POSTION (M.</u>							
BA 317	6/02/2011	2210	6010		7040.0000	Salaries - Regular	44,779.00
BA 317	6/02/2011	2210	6010		7150.0000	Social Security	3,633.00
BA 317	6/02/2011	2210	6010		7160.0000	Hospitalization	1,430.00
BA 317	6/02/2011	2210	6010		7160.0020	OPEB - Health Care	704.00
BA 317	6/02/2011	2210	6010		7170.0000	Life Insurance	107.00
BA 317	6/02/2011	2210	6010		7180.0000	Retirement & Sick Leave	4,123.00
BA 317	6/02/2011	2210	6010		7180.0010	457 Plan Contribution	570.00
BA 317	6/02/2011	2210	6010		7200.0000	Worker'S Compensation	11.00
BA 317	6/02/2011	2210	6010		7220.0000	Unemployment	48.00
BA 317	6/02/2011	2210	6010		7240.0000	Disability Insurance	208.00
BA 317	6/02/2011	2210	6043		5170.0000	Medicaid	3,000.00-
BA 317	6/02/2011	2210	6043		5550.0000	State Of MI - Health	7,617.00-
BA 317	6/02/2011	2210	6043		6070.0220	Insurance Fees	1,023.00
BA 317	6/02/2011	2210	6043		6070.0260	Medicaid Health Plan	1,700.00-
BA 317	6/02/2011	2210	6043		7270.0000	Office Supplies	238.00
BA 317	6/02/2011	2210	6043		7280.0000	Printing & Binding	200.00
BA 317	6/02/2011	2210	6043		7390.0000	Operational Supplies	6,660.00
BA 317	6/02/2011	2210	6043		8210.0060	Outside Temporary Service	3,808.00
BA 317	6/02/2011	2210	6043		8600.0000	Travel - Mileage	311.00
BA 317	6/02/2011	2210	6310		7040.0000	Salaries - Regular	44,779.00-
BA 317	6/02/2011	2210	6310		7150.0000	Social Security	3,633.00-
BA 317	6/02/2011	2210	6310		7160.0000	Hospitalization	1,430.00-
BA 317	6/02/2011	2210	6310		7160.0020	OPEB - Health Care	704.00-
BA 317	6/02/2011	2210	6310		7170.0000	Life Insurance	107.00-
BA 317	6/02/2011	2210	6310		7180.0000	Retirement & Sick Leave	4,123.00-
BA 317	6/02/2011	2210	6310		7180.0010	457 Plan Contribution	570.00-
BA 317	6/02/2011	2210	6310		7200.0000	Worker'S Compensation	11.00-
BA 317	6/02/2011	2210	6310		7220.0000	Unemployment	48.00-
BA 317	6/02/2011	2210	6310		7240.0000	Disability Insurance	208.00-
<u>ADJ FOR ANTCPTD REV</u>							
BA 333	6/02/2011	2748	7484		5610.0000	State Of Mich - Welfare	20,000.00-
BA 333	6/02/2011	2748	7484		7040.0000	Salaries - Regular	15,550.00
BA 333	6/02/2011	2748	7484		7160.0000	Hospitalization	800.00
BA 333	6/02/2011	2748	7484		7180.0000	Retirement & Sick Leave	1,000.00
BA 333	6/02/2011	2748	7484		7200.0000	Worker'S Compensation	50.00
BA 333	6/02/2011	2748	7484		8080.0000	Service Contracts	1,383.00

Date 7/05/11
Time 16:27:39

County of Ottawa
Fiscal Services Department
Changes to Total Appropriations and Adjustments
Budget Adjustments From Date: 6/01/2011 Thru 6/30/2011

Adjustment Number	G/L Date	Fund	DEPT	Sub DEPT	Account Number	Account Name	Adjustment Amount
<u>ADJ FOR ANTICIPD REV</u>							
BA 333	6/02/2011	2748	7484		8500.0000	Telephone	300.00
BA 333	6/02/2011	2748	7484		9390.0000	Building Rental	917.00
<u>ADJ BASED ON CUR DMND</u>							
BA 342	6/27/2011	2220	6493	3246	5170.0050	Medicaid - Capitated	42,941.00-
BA 342	6/27/2011	2220	6493	3246	5170.0200	Medicaid - ABW	46,494.00-
BA 342	6/27/2011	2220	6493	3246	5550.0020	Community Program	47,225.00-
BA 342	6/27/2011	2220	6493	3246	8210.0000	Contractual - Other	136,660.00
<u>TO CVR CST OF SERVICE</u>							
BA 343	6/27/2011	2920	6624		8080.0000	Service Contracts	140,000.00
BA 343	6/27/2011	2920	6624		8210.0410	Juvenile Comm. Justice	140,000.00-
<u>HLS REIM/SPLL RCVR FD</u>							
BA 347	6/07/2011	1010	4263		5050.0000	Fed. Grants-Public Safety	616.00-
BA 347	6/07/2011	1010	4263		6710.0000	Other Revenue	2,342.00-
BA 347	6/07/2011	1010	4263		7390.0000	Operational Supplies	1,342.00
BA 347	6/07/2011	1010	4263		9300.0000	Equipment Repairs	1,000.00
BA 347	6/07/2011	1010	4263		9560.0000	Employee Training	616.00
<u>OAE HEARNG SCRNR W/PR</u>							
BA 350	6/07/2011	2210	6031		7390.0000	Operational Supplies	3,889.00
BA 350	6/07/2011	2210	6031		8600.0000	Travel - Mileage	2,000.00-
BA 350	6/07/2011	2210	6050		5550.0000	State Of MI - Health	1,889.00-
<u>TO CONTRACT W/FIDLAR</u>							
BA 355	6/07/2011	2560	2360		9770.0020	Software	7,800.00
<u>ADJUST TO ACTUAL</u>							
BA 356	6/07/2011	2602	3100		6710.0000	Other Revenue	3,000.00-
BA 356	6/07/2011	2602	3100		9560.0000	Employee Training	3,000.00
<u>PUR OF VELLKAMP PROP.</u>							
BA 360	6/27/2011	2081	7510		9710.0000	Land	500,000.00

Date 7/05/11
Time 16:27:39

County of Ottawa
Fiscal Services Department
Changes to Total Appropriations and Adjustments
Budget Adjustments From Date: 6/01/2011 Thru 6/30/2011

Adjustment Number	G/L Date	Fund	Dept	Sub Dept	Account Number	Account Name	Adjustment Amount
<u>AMT FROM ENVRMNTL FD</u>							
<u>AMT FROM ENVRMNTL FD</u>							
BA 362	6/13/2011	1010	2010		6999.3900	Rev. (Over)Under Expend.	46,500.00-
BA 362	6/13/2011	1010	9650		9990.2081	Parks And Recreation	46,500.00
<u>AMT FROM ENVRMNTL FD</u>							
BA 363	6/13/2011	2081	7510		6990.1010	Oper Trans-General Fund	46,500.00-
<u>ADDL DONATIONS RECV'D</u>							
BA 364	6/13/2011	2170	1371		6750.0010	Donations	2,750.00-
BA 364	6/13/2011	2170	1371		7390.0000	Operational Supplies	2,750.00
<u>REDCTN IN ELPHS (LPHO)</u>							
BA 365	6/13/2011	2210	6010		5550.0000	State Of MI - Health	27,663.00
BA 365	6/13/2011	2210	6010		9100.0000	Insurance & Bonds	11,847.00-
BA 365	6/13/2011	2210	6012		8310.0000	Administrative Expense	3,954.00-
BA 365	6/13/2011	2210	6041		7040.0000	Salaries - Regular	11,862.00-
<u>TO ADJ GF/GP TO STATE</u>							
BA 376	6/13/2011	2748	7431	0003	5610.0100	Most-Allegan DSS Revenue	28,115.00-
BA 376	6/13/2011	2748	7431	0003	8080.0000	Service Contracts	3,374.00
BA 376	6/13/2011	2748	7433	0007	8440.0050	Administration-Sub Agents	24,741.00
<u>ADJ GRNT ACCTS TO ACT</u>							
BA 380	6/20/2011	1010	1370		6080.0000	Departmental Services	1,700.00-
BA 380	6/20/2011	1010	1370		7040.0000	Salaries - Regular	4,965.00
BA 380	6/20/2011	1010	1370		7050.0000	Salaries - Temporary	5,000.00-
BA 380	6/20/2011	1010	1370		7150.0000	Social Security	524.00-
BA 380	6/20/2011	1010	1370		7160.0000	Hospitalization	2,017.00-
BA 380	6/20/2011	1010	1370		7160.0020	OPRB - Health Care	343.00-
BA 380	6/20/2011	1010	1370		7180.0000	Retirement & Sick Leave	2,171.00-
BA 380	6/20/2011	1010	1370		7180.0010	457 Plan Contribution	900.00
BA 380	6/20/2011	1010	1370		7220.0000	Unemployment	90.00
BA 380	6/20/2011	1010	1370		7280.0000	Printing & Binding	2,000.00
BA 380	6/20/2011	1010	1370		8080.0000	Service Contracts	1,800.00
BA 380	6/20/2011	1010	1370		8600.0000	Travel - Mileage	2,000.00-
BA 380	6/20/2011	1010	1370		8600.0020	Mileage-Non County Employ	2,500.00
BA 380	6/20/2011	1010	1370		9010.0000	Advertising	1,500.00

Adjustment Number	G/L Date	Fund	Dept	Sub Dept	Account Number	Account Name	Adjustment Amount
LARGE NO.OF FEE WAIVER							
LARGE NO.OF FEE WAIVER							
BA 381	6/20/2011	1010	1660		4850.0000	Family Counseling	2,000.00
BA 381	6/20/2011	1010	1660		8090.0000	Counseling	5,000.00-
SET UP ION GRANT AWRD							
BA 384	6/20/2011	2081	7510		6710.0000	Other Revenue	11,490.00-
BA 384	6/20/2011	2081	7510		7050.0000	Salaries - Temporary	2,490.00
BA 384	6/20/2011	2081	7510		7290.0000	Other Supplies	4,700.00
BA 384	6/20/2011	2081	7510		8080.0000	Service Contracts	4,300.00
CNTRCT W/HOPE COLLEGE							
BA 385	6/20/2011	2210	6010		6710.0000	Other Revenue	3,000.00-
BA 385	6/20/2011	2210	6010		8210.0000	Contractual - Other	13,000.00
INC POSTGE FOR RECALL							
BA 387	6/20/2011	2210	6044		5550.0000	State Of MI - Health	424.00-
BA 387	6/20/2011	2210	6044		7300.0000	Postage	724.00
BA 387	6/20/2011	2210	6044		7390.0000	Operational Supplies	300.00-
INC-RFLT ADDT \$ RECV							
BA 391	6/20/2011	2601	2320		7390.0000	Operational Supplies	228.00
REMAINING PSIC GRANT							
BA 398	6/20/2011	2750	4260		5050.0000	Fed. Grants-Public Safety	14,313.00-
BA 398	6/20/2011	2750	4260		8080.0000	Service Contracts	14,313.00
TO ESTBLISH 6/30 BDGT							
BA 400	6/20/2011	2870	7483		5610.0000	State Of Mich - Welfare	15,000.00-
BA 400	6/20/2011	2870	7483		7040.0000	Salaries - Regular	2,725.00
BA 400	6/20/2011	2870	7483		7150.0000	Social Security	208.00
BA 400	6/20/2011	2870	7483		7150.0000	Hospitalization	989.00
BA 400	6/20/2011	2870	7483		7160.0020	OPBB - Health Care	60.00
BA 400	6/20/2011	2870	7483		7170.0000	Life Insurance	7.00
BA 400	6/20/2011	2870	7483		7180.0000	Retirement & Sick Leave	285.00
BA 400	6/20/2011	2870	7483		7180.0010	457 Plan Contribution	3.00
BA 400	6/20/2011	2870	7483		7190.0000	Dental Insurance	51.00
BA 400	6/20/2011	2870	7483		7200.0000	Worker'S Compensation	1.00

Date 7/05/11
Time 16:27:39

County of Ottawa
Fiscal Services Department
Changes to Total Appropriations and Adjustments
Budget Adjustments From Date: 6/01/2011 Thru 6/30/2011

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BUD101R
BRADTMUELL

Adjustment Number	G/L Date	Fund	Dept	Sub Dept	Account Number	Account Name	Adjustment Amount
<u>TO ESTBLSH 6/30 BDGT</u>							
BA 400	6/20/2011	2870	7483		7220.0000	Unemployment	2.00
BA 400	6/20/2011	2870	7483		7230.0000	Optical Insurance	12.00
BA 400	6/20/2011	2870	7483		7240.0000	Disability Insurance	12.00
BA 400	6/20/2011	2870	7483		8430.0000	Client Assistance Pymts	10,445.00
BA 400	6/20/2011	2870	7483		8600.0000	Travel - Mileage	200.00
<u>ADJ EXP BSD ON SPNDNG</u>							
BA 413	6/27/2011	2220	6491	1245	8210.0000	Contractual - Other	18,368.00
BA 413	6/27/2011	2220	6491	1349	6710.0000	Other Revenue	500.00-
BA 413	6/27/2011	2220	6491	1349	7390.0000	Operational Supplies	4,959.00
BA 413	6/27/2011	2220	6491	1454	8270.0000	Client Care	38,347.00-
BA 413	6/27/2011	2220	6491	5514	8210.0000	Contractual - Other	14,995.00
BA 413	6/27/2011	2220	6491	5522	7390.0000	Operational Supplies	525.00
<u>IMAGE MISC BOOK A-E</u>							
BA 416	6/27/2011	2560	2360		8080.0000	Service Contracts	850.00
<u>DEPT OF JUSTICE-BYRNE</u>							
BA 417	6/27/2011	2602	3110		5430.0000	St Of MI-Public Safety	45,465.00
BA 417	6/27/2011	2602	3110		8080.0000	Service Contracts	45,465.00-
<u>VA OPC @12251 JMWES ST</u>							
BA 424	6/30/2011	1010	6890		5610.0000	State Of Mich - Welfare	750.00-
BA 424	6/30/2011	1010	6890		8500.0000	Telephone	350.00
BA 424	6/30/2011	1010	6890		8600.0000	Travel - Mileage	350.00-
BA 424	6/30/2011	1010	6890		9390.0000	Building Rental	1,059.00

Action Request



Committee: Finance and Administration Committee

Meeting Date: 7/19/2011

Requesting Department: Fiscal Services

Submitted By: Bob Spaman

Agenda Item: Statement of Review

SUGGESTED MOTION:

To approve the Statement of Review for the month of June, 2011.

SUMMARY OF REQUEST:

Per Diem and mileage payments to Commissioners per the Officers Compensation Commission.

FINANCIAL INFORMATION:

Total Cost: \$0.00 General Fund Cost: \$0.00 Included in Budget: Yes No

If not included in budget, recommended funding source:

ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated Non-Mandated New Activity

ACTION IS RELATED TO STRATEGIC PLAN:

Goal: 1: Maintain and Improve the Strong Financial Position of the County.

Objective:

- 1: Advocate on legislative issues to maintain and improve the financial position of the County.
- 2: Implement processes and strategies to deal with operational budget deficits.
- 3: Reduce the negative impact of rising employee benefit costs on the budget.
- 4: Maintain or improve bond ratings.

ADMINISTRATION RECOMMENDATION: Recommended Not Recommended Without Recommendation

County Administrator: **Alan G. Vanderberg**

Digitally signed by Alan G. Vanderberg
DN: cn=Alan G. Vanderberg, c=US, o=County of Ottawa, ou=Administrator's Office, email=avanderberg@miottawa.org
Reason: I am approving this document
Date: 2011.07.14 08:38:01 -0400

Committee/Governing/Advisory Board Approval Date:

STATEMENT OF REVIEW FOR THE MONTH OF: June 2011

Baumann	<u>✓</u>
DeJong	<u>✓</u>
Disselkoen	<u>✓</u>
Holtrop	<u>✓</u>
Holtvluwer	<u>✓</u>
Karsten	<u>✓</u>
Kuyers	<u>✓</u>
Ruiter	<u>✓</u>
Rycenga	<u>✓</u>
Swartout	<u>✓</u>
Visser	<u>✓</u>

**Board of Commissioners
Per Diem and Mileage Voucher**

Commissioner: **Joseph Baumann** For the month beginning June 01, 2011
Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/21/2011	09:30 AM - 10:30 AM	Finance & Administration Committee	26.0	\$40.00
06/27/2011	12:00 PM - 01:30 PM	Macatawa Area Coordinating Council Policy Board	15.0	\$40.00
-	07:00 PM - 08:00 PM	Ottawa County Planning Commission	26.0	\$30.00
06/28/2011	01:30 PM - 02:30 PM	Board of Commissioners Meeting	26.0	\$40.00
-	-	-	-	-
Total Per Diem:				\$150.00
Total Mileage:			93.0	\$47.43
Total Voucher:				\$197.43

07/05/2011

Revision History

Created by Joseph Baumann on 06/21/2011 11:55:40 PM
Modified by Joseph Baumann on 06/29/2011 11:40:00 PM

Per diem
1010 - 7211 \$40
1010 - 1010 110

\$150

Mileage
26mi = \$13.26
67mi = 34.17
\$47.43

**Board of Commissioners
Per Diem and Mileage Voucher**

Commissioner: **Greg DeJong** For the month beginning June 01, 2011
Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/02/2011	07:15 PM - 08:00 PM	Polkton township board meeting - mileage only	6.3	-
06/07/2011	05:00 PM - 06:00 PM	bridge meeting - mileage only	13.1	-
06/08/2011	08:30 AM - 09:43 AM	Health & Human Services Committee	32.0	\$40.00
-	07:30 PM - 08:00 PM	wright township board meeting - mileage only	13.1	-
06/14/2011	01:30 PM - 02:41 PM	Board of Commissioners Meeting	32.0	\$40.00
06/23/2011	05:00 PM - 08:00 PM	OttawaCunty GOP picnic - mileage only	16.9	-
06/27/2011	07:00 PM - 08:00 PM	Ottawa County Planning Commission	32.0	\$40.00
06/28/2011	01:30 PM - 02:12 PM	Board of Commissioners Meeting	32.0	\$40.00
06/29/2011	05:00 PM - 08:30 PM	Latino community outreach - mileage only	13.9	-
-	-	-	-	-
Total Per Diem:				\$160.00
Total Mileage:			191.3	\$97.54
Total Voucher:				\$257.54

07/06/2011

Revision History

Created by Greg DeJong on 07/05/2011 09:15:47 AM
Modified by Elizabeth Lyyski on 07/06/2011 09:12:51 AM

<p><i>Per diem</i></p> <p>1010 - 7211 \$40</p> <p>1010 - 1010 120</p> <hr style="width: 50%; margin-left: auto; margin-right: 0;"/> <p style="text-align: right;">\$160</p>	<p><i>Mileage</i></p> <p>32mi = \$16.32</p> <p>159.3 = 81.22</p> <hr style="width: 50%; margin-left: auto; margin-right: 0;"/> <p style="text-align: right;">\$97.54</p>
---	--

**Board of Commissioners
Per Diem and Mileage Voucher**

Commissioner: **Donald Disselkoen** For the month beginning June 01, 2011
Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/01/2011	08:00 AM - 04:30 PM	MDOT Asset Management Council	.0	\$70.00
06/03/2011	09:00 AM - 10:00 AM	Lakeshore Coordinating Council	23.0	\$40.00
06/06/2011	11:30 AM - 01:15 PM	West Michigan Airport Authority (Tulip City Airport)	11.0	\$40.00
06/10/2011	02:30 PM - 03:00 PM	L.S.H.A. Grand Haven - mileage only	46.0	-
06/14/2011	01:30 PM - 02:41 PM	Board of Commissioners Meeting	23.0	\$40.00
06/17/2011	09:30 AM - 11:45 AM	West Michigan Regional Planning Committee	58.0	\$40.00
06/21/2011	09:30 AM - 10:25 AM	Finance & Administration Committee	23.0	\$40.00
06/27/2011	03:00 PM - 04:30 PM	Community Mental Health Board	6.0	\$40.00
06/28/2011	01:30 PM - 02:12 PM	Board of Commissioners Meeting	23.0	\$40.00
06/30/2011	10:30 AM - 11:00 AM	WHTC with Stu Visser - mileage only	6.0	-
-	-	-	-	-
Total Per Diem:				\$350.00
Total Mileage:			219.0	\$111.69
Total Voucher:				\$461.69

07/05/2011

Revision History

Created by Elizabeth Lyski on 07/05/2011 10:48:30 AM

Per diem

2220-6495-5020 \$20
 -5029 20
 1010-1010 310

 \$350

Mileage

3mi = \$1.53
 3mi = 1.53
 213mi = 108.63

 \$111.69

**Board of Commissioners
Per Diem and Mileage Voucher**

Commissioner: **James Holtrop** For the month beginning June 01, 2011
 Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/01/2011	09:30 AM - 10:00 AM	GVMC Technical Committee	35.0	\$40.00
06/02/2011	08:30 AM - 09:45 AM	Grand Valley Metro Council	28.0	\$40.00
06/14/2011	01:30 PM - 02:41 PM	Board of Commissioners Meeting	37.0	\$40.00
06/15/2011	09:30 AM - 10:15 AM	GVMC Policy Committee	35.0	\$40.00
06/16/2011	08:00 AM - 09:00 AM	Breakfast with township officials - mileage only	2.0	-
06/28/2011	01:30 PM - 02:12 PM	Board of Commissioners Meeting	37.0	\$40.00
-	-	-	-	-
Total Per Diem:				\$200.00
Total Mileage:			174.0	\$68.74
Total Voucher:				\$268.74

07/05/2011

Revision History

Created by James Holtrop on 06/01/2011 10:43:26 AM
 Modified by James Holtrop on 06/02/2011 10:48:02 AM
 Modified by James Holtrop on 06/15/2011 11:30:27 AM
 Modified by James Holtrop on 06/16/2011 04:21:10 PM
 Modified by Elizabeth Lyyski on 07/05/2011 11:00:32 AM

1010 - 1010

**Board of Commissioners
Per Diem and Mileage Voucher**

Commissioner: **James Holtvluwer** For the month beginning June 01, 2011
Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/08/2011	08:30 AM - 09:43 AM	Health & Human Services Committee	32.0	\$40.00
06/13/2011	03:30 PM - 04:45 PM	CMH Board QI/Planning/Program Committee	50.0	\$40.00
06/21/2011	03:00 PM - 04:45 PM	Parks & Rec Planning Committee	32.0	\$40.00
06/27/2011	03:00 PM - 04:45 PM	Community Mental Health Board	50.0	\$40.00
06/28/2011	01:30 PM - 02:12 PM	Board of Commissioners Meeting	32.0	\$40.00
-	-	-	-	-
			Total Per Diem:	\$200.00
			Total Mileage:	196.0 \$99.96
			Total Voucher:	\$299.96

07/05/2011

Revision History

Created by James Holtvluwer on 06/15/2011 12:37:21 PM
Modified by James Holtvluwer on 06/23/2011 11:27:02 AM
Modified by James Holtvluwer on 06/28/2011 11:34:02 AM
Modified by Elizabeth Lyyski on 07/05/2011 11:02:53 AM

Per diem

2081-7510	\$40
2220-6495-5020	40
-5029	40
1010-1010	80
	\$200

Mileage

32 mi =	\$16.32
50 mi =	25.50
50 mi =	25.50
64 mi =	32.64
	\$99.96

**Board of Commissioners
Per Diem and Mileage Voucher**

Commissioner: **Robert Karsten** For the month beginning June 01, 2011
Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/02/2011	09:00 AM - 10:00 AM	Lakeshore Coordinating Council	30.0	\$40.00
06/08/2011	08:30 AM - 09:43 AM	Health & Human Services Committee	24.0	\$40.00
06/14/2011	01:30 PM - 02:41 PM	Board of Commissioners Meeting	24.0	\$40.00
06/20/2011	03:15 PM - 04:00 PM	CMH Board Administrative & Finance Committee	6.0	\$40.00
06/21/2011	09:30 AM - 10:25 AM	Finance & Administration Committee	24.0	\$40.00
06/27/2011	03:00 PM - 04:30 PM	Community Mental Health Board	6.0	\$40.00
06/28/2011	01:30 PM - 02:12 PM	Board of Commissioners Meeting	24.0	\$40.00
-	-	-	-	-
Total Per Diem:				\$280.00
Total Mileage:			138.0	\$70.38
Total Voucher:				\$350.38

07/05/2011

Revision History

Created by Robert Karsten on 06/07/2011 10:03:16 PM
Modified by Robert Karsten on 06/27/2011 11:33:32 PM
Modified by Robert Karsten on 06/27/2011 11:35:05 PM
Modified by Elizabeth Lyyski on 07/05/2011 11:05:27 AM

Per diem	Mileage
2220-6495-5020 \$40	6mi = \$3.06
-5029 40	6mi = 3.06
1010-1010 <u>200</u>	126mi = <u>64.26</u>
\$280	\$70.38

**Board of Commissioners
Per Diem and Mileage Voucher**

Commissioner: **Philip Kuyers** For the month beginning June 01, 2011
Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/01/2011	04:00 PM - 06:00 PM	Parks & Recreation Commission	2.0	\$40.00
06/10/2011	12:00 PM - 02:00 PM	Ottawa County Economic Development Office Board (Qtrly)	14.0	\$40.00
06/22/2011	10:00 AM - 12:30 PM	Michigan Association of Counties - Steering	192.0	\$40.00
06/28/2011	01:30 PM - 02:12 PM	Board of Commissioners Meeting	2.0	\$40.00
06/29/2011	02:00 PM - 03:30 PM	West Michigan Stratgic Alliance - mileage only	28.0	-
-	-	-	-	-
Total Per Diem:				\$160.00
Total Mileage:			238.0	\$121.38
Total Voucher:				\$281.38

07/05/2011

Revision History

Created by Phillip Kuyers on 06/09/2011 06:48:50 PM
Modified by Phillip Kuyers on 06/10/2011 07:40:56 PM
Modified by Phillip Kuyers on 06/22/2011 07:31:10 PM
Modified by Phillip Kuyers on 07/03/2011 09:22:43 PM
Modified by Elizabeth Lyyski on 07/05/2011 11:06:14 AM

Per diem
2081 - 7510 \$40
1010 - 1010 120

\$160

Mileage
2mi = \$1.02
236 mi = 120.36

\$121.38

**Board of Commissioners
Per Diem and Mileage Voucher**

Commissioner: **Jane Ruitter** For the month beginning June 01, 2011
 Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/09/2011	09:30 AM - 10:30 AM	Planning and Policy Committee	30.0	\$40.00
06/14/2011	01:30 PM - 02:41 PM	Board of Commissioners Meeting	30.0	\$40.00
06/28/2011	01:30 PM - 02:12 PM	Board of Commissioners Meeting	30.0	\$40.00
-	-	-	-	-
Total Per Diem:				\$120.00
Total Mileage:			90.0	\$45.90
Total Voucher:				\$165.90

07/05/2011

Revision History

Created by Jane Ruitter on 06/11/2011 03:39:39 PM
 Modified by Elizabeth Lyyski on 07/05/2011 11:07:37 AM

1010-1010

**Board of Commissioners
Per Diem and Mileage Voucher**

Commissioner: **Roger Rycenga** For the month beginning June 01, 2011
Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/09/2011	09:30 AM - 10:30 AM	Planning and Policy Committee	14.0	\$40.00
06/10/2011	12:00 PM - 02:00 PM	Ottawa County Economic Development Office Board (Qtrly)	12.0	\$40.00
06/13/2011	09:00 AM - 10:00 AM	Veterans' Affairs Committee	14.0	\$40.00
06/14/2011	01:30 PM - 02:41 PM	Board of Commissioners Meeting	14.0	\$40.00
06/28/2011	01:30 PM - 02:12 PM	Board of Commissioners Meeting	14.0	\$40.00
-	-	-	-	-
			Total Per Diem:	\$200.00
			Total Mileage:	68.0 \$34.68
			Total Voucher:	\$234.68

07/05/2011

Revision History

Created by Roger Rycenga on 06/27/2011 11:15:19 AM
Modified by Elizabeth Lyyski on 07/05/2011 11:08:59 AM

1010-1010

**Board of Commissioners
Per Diem and Mileage Voucher**

Commissioner: **Dennis Swartout** For the month beginning June 01, 2011
 Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/09/2011	09:30 AM - 09:56 AM	Planning and Policy Committee	26.0	\$40.00
06/14/2011	01:30 PM - 02:41 PM	Board of Commissioners Meeting	26.0	\$40.00
06/21/2011	09:30 AM - 10:25 AM	Finance & Administration Committee	26.0	\$40.00
06/28/2011	01:30 PM - 02:12 PM	Board of Commissioners Meeting	26.0	\$40.00
-	-	-	-	-
			Total Per Diem:	\$160.00
			Total Mileage:	104.0 \$53.04
			Total Voucher:	\$213.04

07/05/2011

Revision History

Created by Elizabeth Lyyski on 07/05/2011 11:10:16 AM

1010-1010

**Board of Commissioners
Per Diem and Mileage Voucher**

Commissioner: **Stu Visser** For the month beginning June 01, 2011
 Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/08/2011	08:30 AM - 10:00 AM	Health & Human Services Committee	28.0	\$40.00
06/09/2011	09:30 AM - 11:00 AM	Planning and Policy Committee	28.0	\$40.00
06/13/2011	09:00 AM - 10:15 AM	Veterans' Affairs Committee	28.0	\$40.00
06/14/2011	01:30 PM - 03:00 PM	Board of Commissioners Meeting	28.0	\$40.00
06/28/2011	01:30 PM - 03:00 PM	Board of Commissioners Meeting	28.0	\$40.00
-	-	-	-	-
			Total Per Diem:	\$200.00
			Total Mileage:	140.0 \$71.40
			Total Voucher:	\$271.40

07/05/2011

Revision History

Created by Stu Visser on 07/02/2011 02:00:04 PM

1010-1010

Action Request



Committee: Finance and Administration Committee

Meeting Date: 7/19/2011

Requesting Department: Fiscal Services

Submitted By: Bob Spaman

Agenda Item: Quarterly Financial Status Report

SUGGESTED MOTION:

To receive for information the Interim Financial Statement for General Fund, Mental Health and Public Health as of June 30, 2011.

SUMMARY OF REQUEST:

The reports are distributed in department level detail for the quarterly revenue and expenditure budgets and actual activity. The activity is summarized at the end of each report to reflect the total revenues, total expenditures, and fund balance.

FINANCIAL INFORMATION:

Total Cost: \$0.00 General Fund Cost: \$0.00 Included in Budget: Yes No

If not included in budget, recommended funding source:

ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated Non-Mandated New Activity

ACTION IS RELATED TO STRATEGIC PLAN:

Goal: 1: To Maintain and Improve the Strong Financial Position of the County.

Objective:

- 1: Advocate on legislative issues to maintain and improve the financial position of the County.
- 2: Implement processes and strategies to deal with operational budget deficits.
- 3: Reduce the negative impact of rising employee benefit costs on the budget.
- 4: Maintain or improve bond ratings.

ADMINISTRATION RECOMMENDATION: Recommended Not Recommended Without Recommendation

County Administrator: **Alan G. Vanderberg**

Digitally signed by Alan G. Vanderberg
DN: cn=Alan G. Vanderberg, o=US, ou=County of Ottawa, ou=Administrator's Office, email=avanderberg@ottawa.org
Reason: I am approving this document
Date: 2011.07.14 08:45:52 -0400

Committee/Governing/Advisory Board Approval Date:

**GENERAL FUND (1010) - INTERIM STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the Quarter Ended June 30, 2011

(with comparative actual amounts for the quarter ended June 30, 2010 and year ended December 31, 2010)

	2011					2010 Total at 6/30/2010	2010 Actual
	Original Budget	Amended Budget	Actual	Actual as a % of Budget	Variance		
Revenues:							
Taxes	\$37,870,625	\$37,870,625	\$4,312,339	11.4%	(\$33,558,286)	\$4,661,637	\$39,169,886
Intergovernmental	8,359,486	8,400,056	3,837,405	45.7%	(4,562,651)	1,306,004	4,740,048
Charges for services	10,336,666	10,349,716	4,536,211	43.8%	(5,813,505)	4,368,252	6,413,243
Fines and forfeits	1,053,500	1,053,500	534,566	50.7%	(518,934)	517,253	1,051,277
Interest on investments	469,160	469,160	263,355	56.1%	(205,805)	473,062	367,273
Licenses and permits	410,000	408,000	216,881	53.2%	(191,119)	164,733	222,794
Rental income	3,053,368	3,053,368	1,374,056	45.0%	(1,679,312)	1,381,296	2,916,852
Other	560,429	633,204	136,215	21.5%	(496,989)	255,884	569,966
Total revenues	62,113,234	62,237,629	15,211,028	24.4%	(47,026,601)	13,128,121	55,451,339
Expenditures:							
Current operations:							
Legislative	471,519	471,519	230,657	48.9%	240,862	276,361	486,009
Judicial	10,319,818	10,426,929	4,569,100	43.8%	5,857,829	4,690,484	9,732,554
General government	15,218,097	15,233,802	6,404,244	42.0%	8,829,558	7,175,969	12,264,139
Public safety	24,238,528	24,252,705	12,785,885	52.7%	11,466,820	13,481,408	23,752,730
Public works	461,000	461,000	37,206	8.1%	423,794	98,628	344,229
Health and welfare	775,957	817,861	275,060	33.6%	542,801	625,174	1,533,676
Community and economic development	689,098	689,098	256,115	37.2%	432,983	274,516	575,050
Other governmental functions	846,298	835,677	121,525	14.5%	714,152	91,284	225,829
Total expenditures	53,020,315	53,188,591	24,679,792	46.4%	28,508,799	26,713,824	48,914,216
Revenues over expenditures	9,092,919	9,049,038	(9,468,763)		(18,517,801)	(13,585,703)	6,537,123
Other Financing Sources (Uses):							
Transfers from other funds	442,351	440,593	422,130	95.8%	(18,463)	4,681,321	4,904,581
Transfers to other funds	(10,479,864)	(10,526,364)	(6,712,139)	63.8%	3,814,225	(6,881,973)	(10,175,164)
Total other financing sources (uses)	(10,037,513)	(10,085,771)	(6,290,008)	62.4%	3,795,763	(2,200,652)	(5,270,583)
Net change in fund balance	(944,594)	(1,036,733)	(15,758,772)		(14,722,039)	(15,786,355)	1,266,540
Fund balance, beginning of year	17,979,497	17,979,497	17,979,497		0	16,712,957	16,712,957
Fund balance, end of year	\$17,034,903	\$16,942,764	\$2,220,725		(\$14,722,039)	\$926,602	\$17,979,497

This schedule does not include accruals and other adjustments compliant with Generally Accepted Accounting Principals. Consequently, the fund balance may be overstated or understated.

14-Jul-11
12:08 PM
i:/E/b/qrqfst.xls

COUNTY OF OTTAWA
 GENERAL FUND REVENUES - 1010
 SIX MONTHS ENDED JUNE 30, 2011

07/14/11
 12:16:19
 I:\FB\001010re.xls

DEPT	NAME	ACTUAL 2010	ORIGINAL BUDGET 2011	BUDGET ADJMTS 2011	AMENDED BUDGET 2011	YTD ACTUAL 2011	% OF BUDGET COLLECTED/ USED	YTD ACTUAL (OVER) UNDER AMENDED BUDGET
1310	CIRCUIT COURT	\$244,731	\$249,350	\$0	\$249,350	\$146,155	58.61%	\$103,195
1360	DISTRICT COURT	\$3,260,024	\$3,558,600	\$0	\$3,558,600	\$1,586,180	44.57%	\$1,972,420
1361	DISTRICT COURT SCOA DRUG CT GRT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
1370	DRUG COURT	\$8,309	\$0	\$71,123	\$71,123	\$50,630	71.19%	\$20,494
1371	SCAO ADULT DRUG COURT GRANT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
1373	STATE JUSTICE INSTITUTE	\$4,500	\$0	\$25,500	\$25,500	\$800	3.14%	\$24,700
1380	CC-STRATEGIC PLAN INITIATIVE	\$32,340	\$0	\$0	\$0	\$0	N/A	\$0
1480	PROBATE COURT	\$63,987	\$62,100	\$260	\$62,360	\$33,421	53.59%	\$28,939
1490	FAMILY COURT-JUVENILE SERVICES	\$173,873	\$158,496	\$0	\$158,496	\$60,523	38.19%	\$97,973
1492	JUVENILE ACCOUNT. INCENT.	\$9,472	\$0	\$9,392	\$9,392	\$5,749	61.21%	\$3,643
1660	FAMILY COUNSELING SERVICE	\$24,263	\$23,000	(\$2,000)	\$21,000	\$10,755	51.21%	\$10,245
1910	ELECTIONS	\$25,245	\$23,150	\$0	\$23,150	\$15,905	68.70%	\$7,245
1920	CANVASSING BOARD	\$1,266	\$100	\$0	\$100	\$0	0.00%	\$100
2010	FISCAL SERVICES	\$3,725,708	\$4,346,594	\$1,150	\$4,347,744	\$1,947,935	44.80%	\$2,399,809
2150	COUNTY CLERK	\$548,087	\$644,245	\$0	\$644,245	\$282,254	43.81%	\$361,991
2250	EQUALIZATION	\$314	\$600	\$1,200	\$1,800	\$520	28.89%	\$1,280
2290	PROSECUTING ATTORNEY	\$170,843	\$198,640	\$0	\$198,640	\$54,804	27.59%	\$143,836
2330	ADMINISTRATIVE SERVICES	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2360	REGISTER OF DEEDS	\$1,787,783	\$1,521,500	\$0	\$1,521,500	\$660,425	43.41%	\$861,075
2430	PROPERTY DES/MAPPING	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2450	SURVEY & REMONUMENTATION	\$86,346	\$68,000	\$0	\$68,000	(\$4,906)	-7.22%	\$72,906
2530	COUNTY TREASURER	\$36,943,900	\$40,155,300	\$3,170	\$40,158,470	\$3,401,149	8.47%	\$36,757,321
2570	COOPERATIVE EXTENSION	\$21,813	\$22,868	\$0	\$22,868	\$8,602	37.61%	\$14,266
2590	GEOGRAPHIC INFORM. SYSTEM	\$96,688	\$104,450	\$0	\$104,450	\$72,296	69.22%	\$32,154
2651	B/G HUD. HUMAN SERVICE	\$60,934	\$66,359	\$0	\$66,359	\$28,119	42.37%	\$38,240
2652	B/G HOLLAND HUMAN SERVICE	\$193,104	\$210,673	\$0	\$210,673	\$99,248	47.11%	\$111,425
2653	B/G FULTON STREET	\$63,757	\$74,908	\$0	\$74,908	\$30,910	41.26%	\$43,998
2654	B/G GRAND HAVEN	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2655	B/G HOLLAND HEALTH FACILITY	\$167,562	\$191,652	\$0	\$191,652	\$81,821	42.69%	\$109,831
2658	B/G GH HEALTH FACILITY	\$142,563	\$146,334	\$0	\$146,334	\$69,594	47.56%	\$76,740
2659	B/G COMM. MH FACILITY	\$220,584	\$242,095	\$0	\$242,095	\$113,633	46.94%	\$128,462
2660	B/G COOPERSVILLE HUMAN SERVICE	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2665	B/G JUVENILE SERV COMPLEX	\$1,465,736	\$1,515,800	\$0	\$1,515,800	\$676,601	44.64%	\$839,199
2667	B/G ADMIN. ANNEX	\$339,662	\$342,830	\$0	\$342,830	\$167,228	48.78%	\$175,602
2668	B/G FIA	\$265,493	\$264,867	\$0	\$264,867	\$107,879	40.73%	\$156,988
2750	DRAIN COMMISSION	\$36,294	\$31,600	\$4,500	\$36,100	\$22,087	61.18%	\$14,013
3020	SHERIFF	\$241,832	\$239,000	\$5,000	\$244,000	\$97,086	39.79%	\$146,914
3100	WEMET OPERATIONS	\$1,295	\$14,935	\$1,142	\$16,077	\$0	0.00%	\$16,077
3110	C.O.P.S. GEARGE TWN/JAMESTOWN	\$0	\$0	\$0	\$0	\$0	N/A	\$0
3112	C.O.P.S. GEORGETOWN TWP	\$0	\$0	\$0	\$0	\$0	N/A	\$0
3113	C.O.P.S. HOLLAND/ W OTTAWA	\$62,597	\$67,439	\$0	\$67,439	\$21,476	31.85%	\$45,963
3119	CITY OF COOPERSVILLE	\$508,450	\$519,106	\$0	\$519,106	\$174,663	33.65%	\$344,443
3120	CITY OF HUDSONVILLE	\$632,384	\$623,379	\$0	\$623,379	\$177,436	28.46%	\$445,943
3130	ZONING ENFORCEMT COMM POLICING	\$0	\$0	\$0	\$0	\$0	N/A	\$0
3160	S.C.A.T.	\$0	\$0	\$0	\$0	\$0	N/A	\$0
3170	BLENDON/HOLL/ROBINSON/ZEELAND	\$43,266	\$44,804	\$0	\$44,804	\$22,400	50.00%	\$22,404
3200	SHERIFF TRAINING	\$20,466	\$30,000	\$0	\$30,000	\$12,193	40.64%	\$17,807
3250	CENTRAL DISPATCH	\$4,409,879	\$4,234,630	\$0	\$4,234,630	\$4,211,723	99.46%	\$22,907
3310	MARINE SAFETY	\$146,526	\$151,565	\$0	\$151,565	\$149,930	98.92%	\$1,635
3510	JAIL	\$673,895	\$841,939	\$0	\$841,939	\$255,900	30.39%	\$586,039
3540	LOCAL CORR ACADEMY GRANT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
3550	EXCELLING - CORR ENVIRONMENT GR	\$0	\$0	\$0	\$0	\$0	N/A	\$0
4260	EMERGENCY SERVICES	\$42,896	\$40,141	\$250	\$40,391	(\$10,668)	-26.41%	\$51,059
4261	SHSGP - EXERCISE GRANT	\$256,459	\$0	\$0	\$0	\$0	N/A	\$0
4262	SOLUTION AREA PLANNER GRANT	\$20,875	\$0	\$0	\$0	\$0	N/A	\$0
4263	HAZ-MAT RESPONSE TEAM	\$29,575	\$34,175	\$2,958	\$37,133	\$2,902	7.81%	\$34,231
4264	TRAINING GRANT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
4265	HOMELAND SECURITY EQUIPMT GRANT	\$80,264	\$60,000	\$0	\$60,000	(\$3,002)	-5.00%	\$63,002
6039	JAIL HEALTH SERVICES	\$9,777	\$0	\$0	\$0	(\$37,824)	N/A	\$37,824
6300	SUBSTANCE ABUSE	\$972,813	\$956,755	\$0	\$956,755	\$388,209	40.58%	\$568,546
6480	MEDICAL EXAMINERS	\$23,217	\$31,225	\$0	\$31,225	\$18,287	58.57%	\$12,938
6890	VETERANS AFFAIRS	\$0	\$0	\$750	\$750	\$0	0.00%	\$750
7210	PLANNING & TRANSPORTATION	\$0	\$0	\$0	\$0	\$0	N/A	\$0
7211	PLANNER - GRANTS	\$17,552	\$30	\$0	\$30	\$0	0.00%	\$30
7212	PROJECT IMPACT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
9300	TRANSFERS IN CONTROL	\$4,904,581	\$442,351	(\$1,758)	\$440,593	\$422,130	95.81%	\$18,463
TOTAL REVENUES		\$63,283,777	\$62,555,585	\$122,637	\$62,678,222	\$15,633,158	24.94%	\$47,045,064

DEPT	NAME	ACTUAL 2010	ORIGINAL BUDGET 2011	BUDGET ADJMTS 2011	AMENDED BUDGET 2011	YTD ACTUAL 2011	% OF BUDGET COLLECTED/ USED	YTD ACTUAL (OVER) UNDER AMENDED BUDGET
1010	COMMISSIONERS	\$484,717	\$463,493	\$0	\$463,493	\$226,884	48.95%	\$236,609
1290	REAPPORTIONMENT/TAX ALLOC.	\$1,292	\$8,026	\$0	\$8,026	\$3,773	47.01%	\$4,253
	TOTAL LEGISLATIVE	\$486,009	\$471,519	\$0	\$471,519	\$230,657	48.92%	\$240,862
1310	CIRCUIT COURT	\$2,049,847	\$2,448,013	\$0	\$2,448,013	\$1,105,564	45.16%	\$1,342,449
1360	DISTRICT COURT	\$5,983,705	\$6,118,516	\$0	\$6,118,516	\$2,649,945	43.31%	\$3,468,571
1361	DISTRICT COURT SCOA DRUG CT GRT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
1370	DRUG TREATMT CRT PLAN GRANT	\$28,309	\$0	\$71,123	\$71,123	\$16,855	23.70%	\$54,268
1373	STATE JUSTICE INSTITUE	\$4,500	\$0	\$28,500	\$28,500	\$13,802	48.43%	\$14,698
1380	CC - STRATEGIC PLAN INITIATIVE	\$34,551	\$0	\$0	\$0	\$0	N/A	\$0
1480	PROBATE COURT	\$760,190	\$759,840	\$3,096	\$762,936	\$342,461	44.89%	\$420,475
1490	FAMILY COURT-JUVENILE SERVICES	\$768,428	\$828,799	\$0	\$828,799	\$364,603	43.99%	\$464,196
1492	JUVENILE ACCOUNT. INCENT.	\$10,525	\$0	\$9,392	\$9,392	\$7,072	75.30%	\$2,320
1520	ADULT PROBATION	\$66,539	\$132,924	\$0	\$132,924	\$61,111	45.97%	\$71,813
1660	FAMILY COUNSELING SERVICE	\$18,096	\$27,086	(\$5,000)	\$22,086	\$5,921	26.81%	\$16,165
1670	JURY BOARD	\$7,865	\$4,640	\$0	\$4,640	\$1,766	38.06%	\$2,874
	TOTAL JUDICIAL	\$9,732,555	\$10,319,818	\$107,111	\$10,426,929	\$4,569,100	43.82%	\$5,857,829
1910	ELECTIONS	\$266,264	\$106,413	\$900	\$107,313	\$32,967	30.72%	\$74,346
1920	CANVASSING BOARD	\$6,233	\$960	\$0	\$960	\$0	0.00%	\$960
2010	FISCAL SERVICES	\$1,222,863	\$1,270,623	\$0	\$1,270,623	\$533,067	41.95%	\$737,556
2020	AUDITING	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2100	CORPORATE COUNSEL	\$214,454	\$211,646	\$0	\$211,646	\$93,911	44.37%	\$117,735
2120	BUDGET	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2150	COUNTY CLERK	\$1,624,980	\$1,626,259	\$0	\$1,626,259	\$708,963	43.59%	\$917,296
2230	ADMINISTRATOR	\$401,337	\$414,781	\$0	\$414,781	\$171,567	41.36%	\$243,214
2250	EQUALIZATION	\$1,018,345	\$1,018,458	\$1,200	\$1,019,658	\$444,493	43.59%	\$575,165
2260	HUMAN RESOURCES	\$538,414	\$518,321	\$0	\$518,321	\$201,129	38.80%	\$317,192
2290	PROSECUTING ATTORNEY	\$3,250,768	\$3,295,099	\$8,935	\$3,304,034	\$1,435,898	43.46%	\$1,868,136
2330	ADMINISTRATIVE SERVICES	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2360	REGISTER OF DEEDS	\$671,716	\$656,011	\$0	\$656,011	\$279,023	42.53%	\$376,988
2430	PROPERTY DES/MAPPING	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2450	SURVEY & REMONUMENTATION	\$79,603	\$68,027	\$0	\$68,027	\$5,794	8.52%	\$62,233
2470	PLAT BOARD	\$1,176	\$2,368	\$0	\$2,368	\$315	13.30%	\$2,053
2530	COUNTY TREASURER	\$834,622	\$839,948	(\$1,830)	\$838,118	\$337,895	40.32%	\$500,223
2570	COOPERATIVE EXTENSION	\$365,680	\$369,242	\$0	\$369,242	\$150,258	40.69%	\$218,984
2590	GEOGRAPHIC INFORMATION SYSTEMS	\$498,939	\$496,224	\$0	\$496,224	\$213,024	42.93%	\$283,200
2610	BUILDING AUTHORITY-ADMIN.	\$50	\$1,460	\$0	\$1,460	\$120	8.22%	\$1,340
2651	B/G HUD. HUMAN SERVICE	\$156,264	\$169,189	\$0	\$169,189	\$73,165	43.24%	\$96,024
2652	B/G HOLLAND HUMAN SERVICE	\$171,541	\$186,529	\$0	\$186,529	\$87,176	46.74%	\$99,353
2653	B/G FULTON STREET	\$57,615	\$66,568	\$0	\$66,568	\$26,741	40.17%	\$39,827
2654	B/G GRAND HAVEN	\$606,253	\$608,236	\$2,000	\$610,236	\$258,822	42.41%	\$351,414
2655	B/G HOLLAND HEALTH FACILITY	\$168,190	\$188,094	\$0	\$188,094	\$81,262	43.20%	\$106,832
2656	B/G HOLLAND DIST CT	\$190,148	\$206,322	\$0	\$206,322	\$80,176	38.86%	\$126,146
2657	B/G JAIL	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2658	B/G GH HEALTH FACILITY	\$70,370	\$132,116	\$0	\$132,116	\$32,610	24.68%	\$99,506
2659	B/G COMM. MH FACILITY	\$170,122	\$187,675	\$0	\$187,675	\$86,423	46.05%	\$101,252
2660	B/G COOPERSVILLE	\$19,690	\$25,580	\$0	\$25,580	\$9,660	37.76%	\$15,920
2661	B/G EMERG SERV	\$1,527	\$4,500	\$0	\$4,500	\$396	8.80%	\$4,104
2662	B/G COMM. HAVEN	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2664	B/G 4TH & CLINTON	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2665	B/G JUVENILE SERV COMPLEX	\$896,637	\$901,277	\$0	\$901,277	\$367,799	40.81%	\$533,478
2666	B/G 434 FRANKLIN	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2667	B/G ADMIN. ANNEX	\$668,418	\$686,730	\$0	\$686,730	\$280,844	40.90%	\$405,886
2668	B/G FIA	\$314,708	\$303,746	\$0	\$303,746	\$123,714	40.73%	\$180,032
2750	DRAIN COMMISSION	\$674,094	\$634,929	\$4,500	\$639,429	\$287,031	44.89%	\$352,398
2800	SOIL & WATER CONSERV	\$29,916	\$20,766	\$0	\$20,766	\$0	0.00%	\$20,766
	TOTAL GENERAL GOVERNMENT	\$15,190,937	\$15,218,097	\$15,705	\$15,233,802	\$6,404,243	42.04%	\$8,829,559

DEPT	NAME	ACTUAL 2010	ORIGINAL BUDGET 2011	BUDGET ADJMTS 2011	AMENDED BUDGET 2011	YTD ACTUAL 2011	% OF BUDGET COLLECTED/ USED	YTD ACTUAL (OVER) UNDER AMENDED BUDGET
3020	SHERIFF	\$8,165,320	\$8,230,169	\$9,827	\$8,239,996	\$3,532,218	42.87%	\$4,707,778
3100	WEMET OPERATIONS	\$621,165	\$646,078	\$1,142	\$647,220	\$264,529	40.87%	\$382,691
3112	C.O.P.S. GEORGETOWN TWP	\$0	\$0	\$0	\$0	\$0	N/A	\$0
3113	C.O.P.S. HOLLAND/ W OTTAWA	\$93,428	\$100,329	\$0	\$100,329	\$40,317	40.18%	\$60,012
3119	CITY OF COOPERSVILLE	\$508,450	\$519,106	\$0	\$519,106	\$209,878	40.43%	\$309,228
3120	CITY OF HUDSONVILLE	\$632,384	\$623,379	\$0	\$623,379	\$267,253	42.87%	\$356,126
3130	ZONING ENFORCEMENT COMM POLICING	\$0	\$0	\$0	\$0	\$0	N/A	\$0
3160	S.C.A.T.	\$0	\$0	\$0	\$0	\$0	N/A	\$0
3170	BLENDON/HOLL/ROBINSON/ZEELAND	\$88,487	\$91,835	\$0	\$91,835	\$38,985	42.45%	\$52,850
3200	SHERIFF TRAINING	\$20,961	\$30,000	\$0	\$30,000	\$7,530	25.10%	\$22,470
3250	CENTRAL DISPATCH	\$4,403,718	\$4,235,780	\$0	\$4,235,780	\$4,212,284	99.45%	\$23,496
3310	MARINE SAFETY	\$220,928	\$221,782	\$0	\$221,782	\$76,506	34.50%	\$145,276
3510	JAIL	\$7,878,578	\$8,723,501	\$0	\$8,723,501	\$3,781,764	43.35%	\$4,941,737
3540	LOCAL CORR ACADEMY GRANT	\$724	\$0	\$0	\$0	\$0	N/A	\$0
3550	EXCELLING - CORR ENVIRONMENT GR	\$0	\$0	\$0	\$0	\$0	N/A	\$0
4260	EMERGENCY SERVICES	\$319,752	\$284,842	\$250	\$285,092	\$139,927	49.08%	\$145,165
4261	HLS EQUIPMENT GRANT	\$256,459	\$0	\$0	\$0	\$0	N/A	\$0
4262	SOLUTION AREA PLANNER GRANT	\$19,249	\$0	\$0	\$0	\$0	N/A	\$0
4263	HAZ-MAT RESPONSE TEAM	\$58,649	\$68,349	\$2,958	\$71,307	\$28,838	40.44%	\$42,469
4265	HOMELAND SECURITY EQUIPMENT GR	\$84,428	\$60,000	\$0	\$60,000	\$19,929	33.22%	\$40,071
4300	ANIMAL CONTROL	\$381,104	\$403,378	\$0	\$403,378	\$165,926	41.13%	\$237,452
	TOTAL PUBLIC SAFETY	\$23,753,784	\$24,238,528	\$14,177	\$24,252,705	\$12,785,884	52.72%	\$11,466,821
4450	DRAIN ASSESSMENTS	\$344,228	\$461,000	\$0	\$461,000	\$37,206	8.07%	\$423,794
	TOTAL PUBLIC WORKS	\$344,228	\$461,000	\$0	\$461,000	\$37,206	8.07%	\$423,794
6039	JAIL HEALTH SERVICES	\$781,005	\$0	\$0	\$0	\$0	N/A	\$0
6300	SUBSTANCE ABUSE	\$414,953	\$413,378	\$22,095	\$435,473	\$102,247	23.48%	\$333,226
6480	MEDICAL EXAMINERS	\$276,321	\$257,439	\$0	\$257,439	\$117,309	45.57%	\$140,130
6810	VETERANS BURIAL	\$61,395	\$63,000	\$0	\$63,000	\$30,408	48.27%	\$32,592
6890	SOILDERS & SAILORS RELIEF	\$0	\$42,140	\$19,809	\$61,949	\$25,096	40.51%	\$36,853
	TOTAL HEALTH AND WELFARE	\$1,533,674	\$775,957	\$41,904	\$817,861	\$275,060	33.63%	\$542,801
7210	PLANNING & TRANSPORTATION	\$0	\$0	\$0	\$0	\$0	N/A	\$0
7211	PLANNER - GRANTS	\$575,048	\$683,165	\$0	\$683,165	\$256,115	37.49%	\$427,050
7212	ROAD SALT MANAGEMENT PLAN	\$0	\$5,933	\$0	\$5,933	\$0	0.00%	\$5,933
	TOTAL COMMUNITY & ECON DEV	\$575,048	\$689,098	\$0	\$689,098	\$256,115	37.17%	\$432,983
8650	INSURANCE	\$225,829	\$165,815	\$38,703	\$204,518	\$121,525	59.42%	\$82,993
8900	CONTINGENCY	\$0	\$660,483	(\$38,703)	\$621,780	\$0	0.00%	\$621,780
9010	EQUIPMENT POOL	\$0	\$20,000	(\$10,621)	\$9,379	\$0	0.00%	\$9,379
	TOTAL OTHER	\$225,829	\$846,298	(\$10,621)	\$835,677	\$121,525	14.54%	\$714,152
9650	OPERATING TRANS OUT-INTERNAL	\$10,175,164	\$10,479,864	\$46,500	\$10,526,364	\$6,712,139	63.77%	\$3,814,225
	TOTAL EXPENDITURES	\$62,017,228	\$63,500,179	\$214,776	\$63,714,955	\$31,391,929	49.27%	\$32,323,026
	TOTAL REVENUES	\$63,283,777	\$62,555,585	\$122,637	\$62,678,222	\$15,633,158	24.94%	\$47,045,064
	FUND BALANCE <USE>	\$1,266,549	(\$944,594)	(\$92,139)	(\$1,036,733)	(\$15,758,771)		\$14,722,038

DEPT	NAME	ACTUAL 2009	ORIGINAL BUDGET 2010	BUDGET ADJUSTMENTS 2010	AMENDED BUDGET 2010	YTD ACTUAL 2010	% OF BUDGET COLLECTED/ USED	YTD ACTUAL (OVER) UNDER AMENDED BUDGET
6010	AGENCY SUPPORT	\$4,648,283	\$5,169,805	(\$4,488)	\$5,165,317	\$3,519,066	68.13%	\$1,646,251
6011	PUBLIC HLTH PREPAREDNESS	\$181,195	\$175,880	\$0	\$175,880	\$131,908	75.00%	\$43,972
6012	FISCAL SERVICES/ IT	\$0	\$0	\$100	\$100	\$94	94.00%	\$6
6013	PHP - SURVEILLANCE	\$20,498	\$6,888	\$740	\$7,628	\$14,489	189.95%	(\$6,861)
6016	PHP - SURVEILLANCE	\$194,247	\$0	\$55,600	\$55,600	\$52,056	93.63%	\$3,544
6017	PANDEMIC INFLUENZA	\$238,619	\$0	\$2,249	\$2,249	\$0	0.00%	\$2,249
6020	ENVIRONMENTAL HLTH FIELD SERV	\$380,876	\$504,910	\$0	\$504,910	\$322,640	63.90%	\$182,270
6021	ENVIRONMENTAL FOOD SERVICE	\$359,628	\$351,171	\$12,300	\$363,471	\$324,092	89.17%	\$39,379
6022	BEACH GRANT	\$0	\$0	\$83,956	\$83,956	\$0	0.00%	\$83,956
6031	HEARING/ VISION	\$17,640	\$27,040	\$4,800	\$31,840	\$27,676	86.92%	\$4,164
6032	SAFE ROUTES TO SCHOOL	\$9,606	\$0	\$4,875	\$4,875	\$6,716	137.76%	(\$1,841)
6033	COMMUNITY HEALTH PROMOTION	\$57,042	\$0	\$75,105	\$75,105	\$39,527	52.63%	\$35,578
6034	TOBACCO REDUCTION	\$25,000	\$0	\$25,000	\$25,000	\$18,748	74.99%	\$6,252
6041	CLINIC CLERICAL	\$0	\$0	\$38,000	\$38,000	\$17,484	46.01%	\$20,516
6042	FAMILY PLANNING	\$462,800	\$526,538	(\$14,871)	\$511,667	\$631,595	123.44%	(\$119,928)
6043	DENTAL GRANT	\$42,240	\$49,694	\$11,294	\$60,988	\$43,624	71.53%	\$17,364
6044	IMMUNIZATION CLINIC	\$1,340,194	\$1,101,355	\$28,285	\$1,129,640	\$1,193,151	105.62%	(\$63,511)
6045	HEALTHY CHILDREN'S CONTRACT	\$216,724	\$188,377	(\$10,810)	\$177,567	\$136,756	77.02%	\$40,811
6046	LCC -CHOOSE	\$19,108	\$0	\$0	\$0	\$0	N/A	\$0
6047	EPSDT SCREENING-WELL CHILD	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6048	TOBACCO COMMUNITY/ AWARE	\$41,340	\$40,318	(\$4,721)	\$35,597	\$18,861	52.99%	\$16,736
6049	SUBSTANCE ABUSE PREVENTION	\$55,560	\$65,638	(\$6,429)	\$59,209	\$31,830	53.76%	\$27,379
6050	CHILDRN'S SPECIAL HEALTH	\$271,391	\$271,060	\$5,689	\$276,749	\$176,270	63.69%	\$100,479
6052	EARLY ON	\$40,638	\$0	\$0	\$0	\$0	N/A	\$0
6053	MATERNAL/INFANT SUPPT SERV	\$462,543	\$469,131	\$36,520	\$505,651	\$542,389	107.27%	(\$36,738)
6055	AIDS/STD	\$18,386	\$26,775	\$1,496	\$28,271	\$14,961	52.92%	\$13,310
6058	PNC ENROLL/COORDINATION	\$85,261	\$65,000	(\$65,000)	\$0	\$0	N/A	\$0
6059	COMMUNICABLE DISEASE	\$191	\$900	\$40	\$940	\$1,659	176.49%	(\$719)
6060	PRENATAL EDUCATION	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6061	RESTRICTED DONATIONS	\$2,774	\$1,685	\$1,051	\$2,736	\$2,723	99.54%	\$13
6310	HEALTH EDUCATION	\$51,060	\$37,133	\$14,903	\$52,036	\$41,629	80.00%	\$10,407
6311	WELLNESS PROGRAM	\$185	\$0	\$10	\$10	\$5	50.00%	\$5
TOTAL REVENUE		\$9,243,028	\$9,079,298	\$295,694	\$9,374,992	\$7,309,951	77.97%	\$2,065,041

DEPT	DEPARTMENT NAME	ACTUAL 2009	ORIGINAL BUDGET 2010	BUDGET ADJUSTMENTS 2010	AMENDED BUDGET 2010	YTD ACTUAL 2010	% OF BUDGET COLLECTED/ USED	YTD ACTUAL (OVER) UNDER AMENDED BUDGET
6010	AGENCY SUPPORT	\$932,967	\$988,626	\$78,467	\$1,067,093	\$746,317	69.94%	\$320,776
6011	PUBLIC HEALTH PREPAREDNESS	\$115,678	\$111,785	(\$1,639)	\$110,146	\$85,840	77.93%	\$24,306
6012	ACCOUNTING/ MIS	\$922,259	\$862,141	(\$805)	\$861,336	\$624,375	72.49%	\$236,961
6013	PHP - SURVEILLANCE	\$20,498	\$16,126	(\$1,317)	\$14,809	\$14,739	99.52%	\$70
6014	PHP - COMMUNICATION & IT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6015	PHP - RISK COMMUNICATION	\$21,074	\$20,754	\$0	\$20,754	\$0	0.00%	\$20,754
6016	PHP - EDUCATION & TRAINING	\$169,370	\$0	\$55,600	\$55,600	\$27,925	50.22%	\$27,675
6017	PANDEMIC INFLUENZA	\$193,714	\$0	\$1,655	\$1,655	\$22	1.35%	\$1,633
6020	ENVIRONMENTAL HLTH FIELD SERV	\$575,128	\$648,600	(\$5,705)	\$642,895	\$388,091	60.37%	\$254,804
6021	ENVIRONMENTAL FOOD SERVICE	\$567,830	\$591,676	\$13,828	\$605,504	\$408,126	67.40%	\$197,378
6022	BEACH GRANT	\$0	\$0	\$83,956	\$83,956	\$2,743	3.27%	\$81,213
6030	DENTAL	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6031	VISION	\$273,613	\$308,994	\$4,871	\$313,865	\$210,179	66.96%	\$103,686
6032	HEARING	\$10,601	\$0	\$4,875	\$4,875	\$1,570	32.21%	\$3,305
6033	COMMUNITY HEALTH PROMOTION	\$57,555	\$0	\$75,105	\$75,105	\$26,791	35.67%	\$48,314
6034	TOBACCO REDUCTION	\$24,762	\$0	\$25,000	\$25,000	\$14,672	58.69%	\$10,328
6035	EPIDEMIOLOGY	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6039	JAIL HEALTH SERVICES	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6040	SCOLIOSIS	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6041	NURSING SUPERVISION	\$631,009	\$686,965	(\$43,182)	\$643,783	\$413,756	64.27%	\$230,027
6042	FAMILY PLANNING	\$723,728	\$802,803	(\$7,945)	\$794,858	\$507,318	63.82%	\$287,540
6043	DENTAL GRANT	\$32,626	\$43,855	\$11,217	\$55,072	\$29,771	54.06%	\$25,301
6044	IMMUNIZATION CLINIC	\$1,353,501	\$1,306,815	\$33,715	\$1,340,530	\$932,009	69.53%	\$408,521
6045	HEALTH CHILDREN'S CONTRACT	\$360,158	\$383,978	(\$11,339)	\$372,639	\$254,349	68.26%	\$118,291
6046	LCC - CHOOSE	\$18,357	\$0	\$0	\$0	\$0	N/A	\$0
6047	EPSDT SCREENING - WELL CHILD	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6048	TOBACCO COMMUNITY/AWARENESS	\$41,189	\$40,281	(\$4,621)	\$35,660	\$21,896	61.40%	\$13,764
6049	SUBSTANCE ABUSE PREVENTION	\$52,993	\$65,584	(\$6,023)	\$59,561	\$33,187	55.72%	\$26,374
6050	CHILDRENS SPECIAL HEALTH CARE	\$346,252	\$402,699	\$7,368	\$410,067	\$267,873	65.32%	\$142,194
6052	EARLY ON	\$59,324	\$0	\$0	\$0	\$0	N/A	\$0
6053	MATERNAL/INFANT SUPPORT	\$741,998	\$758,598	\$12,099	\$770,697	\$524,592	68.07%	\$246,105
6055	AIDS/STD	\$275,388	\$312,009	\$1,979	\$313,988	\$184,297	58.70%	\$129,691
6058	PNC-ENROLL/COORDINATION	\$50,168	\$12,749	(\$8,797)	\$3,952	\$746	18.86%	\$3,206
6059	COMMUNICABLE DISEASE	\$323,355	\$353,471	\$633	\$354,104	\$188,868	53.34%	\$165,236
6060	PRENATAL EDUCATION	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6061	RESTRICTED DONATIONS	\$2,773	\$1,685	\$1,051	\$2,736	\$963	35.21%	\$1,773
6310	HEALTH EDUCATION	\$195,663	\$194,989	(\$42,572)	\$152,417	\$99,134	65.04%	\$53,283
6311	WELLNESS PROGRAM	\$149,497	\$164,115	\$254	\$164,369	\$114,132	69.44%	\$50,237
TOTAL EXPENDITURES		\$9,243,028	\$9,079,298	\$277,728	\$9,357,026	\$6,124,281	65.45%	\$3,232,745
TOTAL REVENUES		\$9,243,028	\$9,079,298	\$295,694	\$9,374,992	\$7,309,951	77.97%	\$2,065,041
FUND BALANCE <USE>		(\$0)	\$0	\$17,966	\$17,966	\$1,185,670		(\$1,167,704)

DEPT	SUB-DEPT	NAME	ACTUAL 2009	ORIGINAL BUDGET 2010	BUDGET ADJUSTMENTS 2010	AMENDED BUDGET 2010	YTD ACTUAL 2010	% OF BUDGET COLLECTED/USED	YTD ACTUAL (OVER) UNDER AMENDED BUDGET
6491	0363	MT. PLEASANT CENTER	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	1240	DD CLINICAL SUPPORT	\$848,031	\$896,747	\$0	\$896,747	\$508,829	56.74%	\$387,918
6491	1245	DD OBRA SCREENING	\$73,828	\$67,032	\$0	\$67,032	\$39,432	58.83%	\$27,600
6491	1347	DD WORK ACTIVITIES	\$2,553,036	\$2,530,261	\$0	\$2,530,261	\$1,492,250	58.98%	\$1,038,011
6491	1349	DD SUPPORTED EMPLOYMENT	\$1,613,760	\$1,735,826	\$5,840	\$1,741,666	\$1,143,999	65.68%	\$597,667
6491	1357	DD COMMUN. BASED EXPERIENC	\$2,471,713	\$2,537,392	\$0	\$2,537,392	\$1,500,723	59.14%	\$1,036,669
6491	1358	DD KANDU SUPP EMPLOYMENT	\$21,748	\$21,539	\$0	\$21,539	\$17,910	83.15%	\$3,629
6491	1440	DD RESPITE CARE	\$267,487	\$343,558	\$0	\$343,558	\$128,745	37.47%	\$214,813
6491	1441	DD RES FOSTER CARE-CHILD	\$931	\$3,192	\$0	\$3,192	\$225	7.05%	\$2,967
6491	1442	DD CHILDREN'S WAIVER	\$865,064	\$862,089	\$0	\$862,089	\$575,256	66.73%	\$286,833
6491	1443	DD RES.SERV. - S.I.L.	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	1451	DD RES. SERV-FELCH AIS	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	1452	DD RES. SERV-PIERCE AIS	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	1453	DD RES. SERV-WAVERLY AIS	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	1454	DD RES. SERV-40TH ST CLF	\$1,067,601	\$1,122,604	\$0	\$1,122,604	\$582,073	51.85%	\$540,531
6491	1455	DD RES. SERV-OTHER RESIDENT S	\$694,366	\$752,796	\$0	\$752,796	\$480,370	63.81%	\$272,426
6491	1456	DD RES. SERV. LEGION CT. AIS	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	1457	DD RES. SERV-SETTLERS ROAD	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	1459	DD RES. SERV-MAGNOLIA DRIVE	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	1460	DD WAIVER RESIDENTIAL	\$8,337,176	\$9,055,420	\$0	\$9,055,420	\$5,434,561	60.01%	\$3,620,859
6491	1462	NON-WAIVER RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	5400	TRAINING	\$639	\$0	\$0	\$0	\$785	N/A	(\$785)
6491	5401	GROUP HOME TRAINING	\$202,525	\$209,749	\$0	\$209,749	\$2,200	1.05%	\$207,549
6491	5510	DD CLIENT SVC MANAGEMENT	\$1,444,500	\$1,040,710	\$0	\$1,040,710	\$1,338,990	128.66%	(\$298,280)
6491	5514	RES. CLIENT SERV MGT-CLF	\$40,361	\$28,758	\$0	\$28,758	\$32,701	113.71%	(\$3,943)
6491	5522	CHILD CASE MANAGEMENT	\$279,073	\$909,917	\$0	\$909,917	\$238,400	26.20%	\$671,517
6492	5511	CHILD CASE MANAGEMENT	\$78,752	\$96,996	\$0	\$96,996	\$64,145	66.13%	\$32,851
6492	5540	NURSING HOME REVIEW	\$11,125	\$17,585	\$0	\$17,585	\$9,155	52.06%	\$8,430
6492	5541	HUD LEASING ASSISTANCE GRAN	\$210,443	\$218,943	\$0	\$218,943	\$162,482	74.21%	\$56,461
6492	5610	HUD GRANT 4	\$0	\$0	\$15,787	\$15,787	\$7,818	49.52%	\$7,969
6493	0361	KALAMAZOO PSYCH HOSPITAL	\$1,482	\$36,279	\$0	\$36,279	\$0	0.00%	\$36,279
6493	3240	MI ADULT EMERGENCY SERVICE	\$788,323	\$769,324	\$0	\$769,324	\$499,858	64.97%	\$269,466
6493	3241	MI ADULT ACCESS CENTER	\$199,461	\$11,705	\$92,607	\$104,312	\$122,981	117.90%	(\$18,669)
6493	3242	MEDICATION CLINIC	\$59,647	\$3,521	\$14,760	\$18,281	\$11,489	62.85%	\$6,792
6493	3243	MI ADULT OUTPATIENT	\$91,611	\$102,721	\$0	\$102,721	\$4,322	4.21%	\$98,399
6493	3244	MI ADULT GRAND HAVEN - MDT	\$1,527,763	\$1,533,819	\$100	\$1,533,919	\$752,706	49.07%	\$781,213
6493	3245	MI ADLT OUTPT COMM SUPPORT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3246	MI ADLT OLDER ADULTS	\$213,875	\$295,930	\$121,900	\$417,830	\$266,183	63.71%	\$151,647
6493	3247	MI ADLT VOC.REHABILITATION	\$93,964	\$95,400	\$0	\$95,400	\$0	0.00%	\$95,400
6493	3248	MI ADULT-SPANISH OUTREACH	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3249	ASSERTV COMM TREATMT-SOUT	\$872,946	\$994,454	\$0	\$994,454	\$508,187	51.10%	\$486,267
6493	3252	ASSERTV COMM TREATMT-NORT	\$11,470	\$16,689	\$0	\$16,689	\$1,375	8.24%	\$15,314
6493	3254	MI ADULT-MDT HOLLAND	\$1,826,965	\$1,865,098	\$0	\$1,865,098	\$1,448,693	77.67%	\$416,405
6493	3255	OBRA ACTIVE TREATMENT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3256	MDT MI/DD	\$0	\$696,938	\$0	\$696,938	\$35,778	5.13%	\$661,160
6493	3343	NEW HOPE HOUSE	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3344	SOUTH COUNTY CLUBHOUSE	\$607,721	\$638,167	\$0	\$638,167	\$414,935	65.02%	\$223,232
6493	3345	MI DAY TREATMENT/KANDU	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3346	MI PEER OPERATED SERVICES	\$70,368	\$77,554	\$0	\$77,554	\$0	0.00%	\$77,554
6493	3347	MI SUPPORTED IND. LIVING	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3348	MI KANDU SUPPORTED EMPLOY	\$157,414	\$142,392	\$0	\$142,392	\$73,008	51.27%	\$69,384
6493	3349	MI ADULT SUPPORTED EMPLOY	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3450	MI RIVER VIEW RTC	(\$0)	\$0	\$0	\$0	\$0	N/A	\$0
6493	3451	MI HOSPITALS	\$276,792	\$227,742	\$0	\$227,742	\$131,590	57.78%	\$96,152
6493	3452	MI ROBERT BROWN CENTER	(\$136)	\$0	\$0	\$0	\$0	N/A	\$0
6493	3453	OTHER CRISIS RESIDENTIAL	\$716,187	\$722,173	\$0	\$722,173	\$361,325	50.03%	\$360,848
6493	3456	OTHER HOSPITALS-MI ADULT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3457	HACKELY HOSPITAL	\$1,063,214	\$1,045,772	\$0	\$1,045,772	\$729,278	69.74%	\$316,494
6493	3458	PINE REST	\$0	\$0	\$0	\$0	\$0	N/A	\$0

DEPT	SUB-DEPT	NAME	ACTUAL 2009	ORIGINAL BUDGET 2010	BUDGET ADJUSTMENTS 2010	AMENDED BUDGET 2010	YTD ACTUAL 2010	% OF BUDGET COLLECTED/ USED	YTD ACTUAL (OVER) UNDER AMENDED BUDGET
6493	3459	ADULT ALTERNATIVE RESIDENTIAL	\$1,051,703	\$1,177,733	\$0	\$1,177,733	\$749,013	63.60%	\$428,720
6493	5515	COMM SUPPORT CASE MGT	(\$39)	\$0	\$0	\$0	\$0	N/A	\$0
6493	5516	CASE MGMT - OLDER ADULTS	\$51,046	\$43,670	\$0	\$43,670	\$46,264	105.94%	(\$2,594)
6493	5519	MINORITY SERVICES-CASE MGT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6494	4243	MI CHILD OUTPATIENT	\$158,160	\$161,926	\$0	\$161,926	\$75,872	46.86%	\$86,054
6494	4244	HOME BASED SERVICES	\$336,185	\$422,905	\$0	\$422,905	\$181,032	42.81%	\$241,873
6494	4245	EL CENTRO	\$479,868	\$722,279	\$0	\$722,279	\$336,035	46.52%	\$386,244
6494	4247	EMOTIONAL IMPAIRED	\$307	\$484	\$0	\$484	\$186	38.37%	\$298
6494	4450	MI CRISIS RESIDENTIAL	\$5,184	\$3,511	\$0	\$3,511	\$5,662	161.26%	(\$2,151)
6494	4451	MI CHILD RESPITE SERVICES	\$106,933	\$130,480	\$0	\$130,480	\$77,254	59.21%	\$53,226
6494	4472	LOCAL INPATIENT	\$213,738	\$215,428	\$0	\$215,428	\$212,332	98.56%	\$3,096
6494	5800	PREVENTION-INDIRECT	\$16,771	\$0	\$0	\$0	\$0	N/A	\$0
6494	5801	PREVENTION-DIRECT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5020	MH ADMINISTRATION	\$912,688	\$607,410	\$0	\$607,410	\$433,472	71.36%	\$173,938
6495	5022	QUALITY IMPROVEMENT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5024	OFFICE-COMM RELATIONS	\$0	\$0	\$0	\$0	\$100	N/A	(\$100)
6495	5025	RECEIVABLES/BILLING	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5026	FINANCE	\$18	\$0	\$0	\$0	\$75	N/A	(\$75)
6495	5027	ALLOCATED COSTS	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5028	DIVISION DIRECTORS	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5029	MCO ADMINISTRATION	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5030	MEDICAL RECORDS	\$3,866	\$3,830	\$0	\$3,830	\$3,175	82.90%	\$655
TOTAL REVENUES			\$32,997,652	\$35,216,448	\$250,994	\$35,467,442	\$21,243,230	59.90%	\$14,224,212

COUNTY OF OTTAWA
 MENTAL HEALTH EXPENDITURES - 2220
 NINE MONTHS ENDING JUNE 30, 2011

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DEPT	SUB-DEPT	NAME	ACTUAL 2009	ORIGINAL BUDGET 2010	BUDGET ADJUSTMENTS 2010	AMENDED BUDGET 2010	YTD ACTUAL 2010	% OF BUDGET COLLECTED/ USED	YTD ACTUAL (OVER) UNDER AMENDED BUDGET
6491	0363	MT. PLEASANT CENTER	\$8,861	\$0	\$0	\$0	(\$3,575)	N/A	\$3,575
6491	1240	DD CLINICAL SUPPORT	\$651,683	\$694,683	(\$14,846)	\$679,837	\$431,690	63.50%	\$248,147
6491	1242	DD CLINICAL MANAGEMENT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	1245	DD OBRA SCREENING	\$69,906	\$62,414	\$18,368	\$80,782	\$43,787	54.20%	\$36,995
6491	1347	DD WORK ACTIVITIES	\$2,368,260	\$2,316,705	\$0	\$2,316,705	\$1,764,814	76.18%	\$551,891
6491	1349	DD SUPPORTED EMPLOYMENT	\$1,220,343	\$1,332,677	\$5,099	\$1,337,776	\$860,180	64.30%	\$477,596
6491	1357	DD COMMUNITY BASED EXPERIENCE	\$1,897,439	\$1,976,401	(\$4,787)	\$1,971,614	\$1,318,985	66.90%	\$652,629
6491	1358	DD KANDU SUPPORTED EMPLOYMT	\$20,462	\$20,004	\$0	\$20,004	\$11,931	59.64%	\$8,073
6491	1440	DD RESPITE CARE	\$253,561	\$265,445	(\$440)	\$265,005	\$192,106	72.49%	\$72,899
6491	1441	DD RES FOSTER CARE-CHILD	\$876	\$2,500	\$2,660	\$5,160	\$3,108	60.24%	\$2,052
6491	1442	DD CHILDREN'S WAIVER	\$813,903	\$800,669	\$0	\$800,669	\$499,060	62.33%	\$301,609
6491	1443	DD RES.SERV.- S.I.L.	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	1454	DD RES. SERV-40TH ST CLF	\$1,004,944	\$1,042,623	(\$47,847)	\$994,776	\$678,141	68.17%	\$316,636
6491	1455	DD RES. SERV-OTHER RES SETTING	\$653,300	\$699,162	\$0	\$699,162	\$504,078	72.10%	\$195,084
6491	1460	DD WAIVER RESIDENTIAL	\$7,821,524	\$8,387,969	(\$2,660)	\$8,385,309	\$5,728,057	68.31%	\$2,657,252
6491	1462	NON-WAIVER RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	5400	TRAINING	\$43,171	\$54,076	(\$489)	\$53,587	\$34,499	64.38%	\$19,088
6491	5401	GROUP HOME TRAINING	\$196,182	\$200,200	\$22,652	\$222,852	\$126,033	56.55%	\$96,819
6491	5510	DD CLIENT SVC MANAGEMENT	\$1,101,320	\$804,842	\$35,414	\$840,256	\$556,967	66.29%	\$283,289
6491	5514	DD RESID CLIENT SVC MGT-CLF	\$37,996	\$26,709	\$14,995	\$41,704	\$28,509	68.36%	\$13,195
6491	5522	CHILD CASE MANAGEMENT	\$211,354	\$698,360	\$6,785	\$705,145	\$365,207	51.79%	\$339,938
6492	5511	HUD LEASING GRANT 3	\$80,311	\$97,087	\$0	\$97,087	\$66,180	68.17%	\$30,907
6492	5540	NUSING HOME REVIEW	\$11,069	\$17,401	\$0	\$17,401	\$9,277	53.31%	\$8,124
6492	5541	HUD LEASING ASSISTANCE	\$213,117	\$219,766	\$0	\$219,766	\$173,542	78.97%	\$46,224
6492	5610	HUD GRANT 4	\$0	\$0	\$15,787	\$15,787	\$7,940	50.29%	\$7,847
6493	0361	KALAMAZOO PSYCH HOSPITAL	\$7,626	\$56,295	\$0	\$56,295	\$7,114	12.64%	\$49,181
6493	0362	FORENSIC CENTER	\$38,102	\$37,892	\$0	\$37,892	\$34,429	90.86%	\$3,463
6493	3240	MI ADULT EMERGENCY SERVICES	\$607,114	\$674,344	(\$5,729)	\$668,615	\$419,054	62.67%	\$249,561
6493	3241	MI ADULT ACCESS CENTER	\$708,276	\$798,652	\$622	\$799,274	\$499,882	62.54%	\$299,392
6493	3242	MEDICATION CLINIC	\$187,597	\$181,179	\$47,298	\$228,477	\$86,802	37.99%	\$141,675
6493	3243	MI ADULT OUTPATIENT	\$95,735	\$105,848	\$5,740	\$111,588	\$94,388	84.59%	\$17,200
6493	3244	MI ADULT GRAND HAVEN - MDT	\$1,146,521	\$1,137,973	(\$28,018)	\$1,109,955	\$693,392	62.47%	\$416,563
6493	3245	MI ADLT OUTPT COMM SUPPORT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3246	MI ADLT OLDER ADULTS	\$207,814	\$281,536	\$89,180	\$370,716	\$265,261	71.55%	\$105,455
6493	3247	MI ADULT VOCATIONAL REHAB	\$98,229	\$98,448	\$85	\$98,533	\$69,004	70.03%	\$29,529
6493	3248	MI ADULT-SPANISH OUTREACH	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3249	ASSERTIVE COMM TREATMT - SOUTH	\$645,728	\$733,386	(\$18,417)	\$714,969	\$476,241	66.61%	\$238,728
6493	3252	ASSERTIVE COMM TREATMT - NORTH	\$10,792	\$15,500	\$0	\$15,500	\$7,343	47.38%	\$8,157
6493	3254	MI ADULT MDT-HOLLAND	\$1,364,113	\$1,367,397	\$119,106	\$1,486,503	\$1,076,783	72.44%	\$409,720
6493	3256	MDT - MI/DD	\$0	\$468,377	(\$58,639)	\$409,738	\$8,276	2.02%	\$401,462
6493	3343	NEW HOPE HOUSE	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3344	SOUTH COUNTY CLUBHOUSE	\$449,960	\$477,574	\$1,893	\$479,467	\$306,402	63.90%	\$173,065
6493	3346	MI PEER OPERATED SERVICES	\$71,281	\$77,550	\$0	\$77,550	\$58,163	75.00%	\$19,388
6493	3348	MI KANDU SUPPORTED EMPLOY	\$148,343	\$132,354	\$0	\$132,354	\$123,935	93.64%	\$8,419
6493	3349	MI ADULT SUPP. EMPLOYMENT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3450	MI RIVER VIEW RTC	\$0	\$0	\$0	\$0	\$0	N/A	(\$0)
6493	3451	MI HOSPITALS	\$260,532	\$211,540	\$0	\$211,540	\$117,549	55.57%	\$93,991
6493	3452	MI ROBERT BROWN CENTER	(\$103)	\$0	\$0	\$0	\$0	N/A	\$0
6493	3453	OTHER CRISIS RESIDENTIAL	\$673,831	\$670,721	(\$31,667)	\$639,054	\$355,540	55.64%	\$283,514
6493	3456	OTHER HOSPITAL-MI	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3457	HACKLEY HOSPITAL	\$1,032,007	\$1,000,000	\$0	\$1,000,000	\$759,464	75.95%	\$240,536
6493	3459	ADULT ALTERNATIVE RESIDENTIAL	\$989,481	\$1,093,823	\$0	\$1,093,823	\$747,733	68.36%	\$346,090
6493	5515	COMM SUPPORT CASE MGT	\$0	\$0	\$0	\$0	\$100	N/A	(\$100)
6493	5516	CASE MGT-OLDER ADULTS	\$48,167	\$40,559	\$0	\$40,559	\$44,838	110.55%	(\$4,279)
6494	4243	MI CHILD OUTPATIENT	\$149,702	\$150,610	\$0	\$150,610	\$73,685	48.92%	\$76,925
6494	4244	HOME BASED SERVICES	\$246,638	\$306,088	(\$11,770)	\$294,318	\$176,319	59.91%	\$117,999
6494	4245	EL CENTRO	\$352,853	\$533,453	(\$39,577)	\$493,876	\$281,088	56.91%	\$212,788
6494	4247	EMOTIONALLY IMPAIRED PROGRAM	\$321	\$500	\$0	\$500	\$152	30.39%	\$348
6494	4450	MI CHILD CRISIS RESIDENTIAL	\$4,877	\$3,261	\$31,667	\$34,928	\$15,834	45.33%	\$19,094
6494	4451	MI CHILD RESPITE SERVICES	\$101,143	\$100,479	\$35	\$100,514	\$106,388	105.84%	(\$5,874)
6494	4472	LOCAL INPATIENT	\$201,670	\$200,000	\$0	\$200,000	\$213,373	106.69%	(\$13,373)
6494	5800	PREVENTION - INDIRECT	\$14,084	\$0	\$0	\$0	\$247	N/A	(\$247)
6494	5801	PREVENTION - DIRECT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5020	MH ADMINISTRATION	\$2,268,880	\$2,042,706	\$20,577	\$2,063,283	\$1,495,635	72.49%	\$567,648
6495	5021	ADMIN. LIFE SUPPORT SERVICES	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5022	QUALITY IMPROVEMENT	\$226,165	\$245,625	\$67,505	\$313,130	\$220,491	70.42%	\$92,639
6495	5023	RECIPIENT RIGHTS	\$137,690	\$142,017	(\$20,908)	\$121,109	\$68,440	56.51%	\$52,669
6495	5024	OFFICE-COMM. RELATIONS/ED	\$164,084	\$176,628	(\$29,505)	\$147,123	\$54,924	37.33%	\$92,199
6495	5025	RECEIVABLES/BILLING	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5026	FINANCE	\$441,493	\$521,599	(\$267)	\$521,332	\$343,212	65.83%	\$178,120
6495	5027	ALLOCATED COSTS	\$0	\$75,401	\$6,600	\$82,001	\$26,882	32.78%	\$55,119
6495	5028	DIVISION DIRECTORS	\$0	\$0	\$0	\$0	\$584	N/A	(\$584)
6495	5029	MCO ADMINISTRATION	\$1,106,403	\$1,189,003	(\$13,263)	\$1,175,740	\$793,484	67.49%	\$382,256

COUNTY OF OTTAWA
 MENTAL HEALTH EXPENDITURES - 2220
 NINE MONTHS ENDING JUNE 30, 2011

07/14/11
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DEPT	SUB-DEPT	NAME	ACTUAL 2009	ORIGINAL BUDGET 2010	BUDGET ADJUSTMENTS 2010	AMENDED BUDGET 2010	YTD ACTUAL 2010	% OF BUDGET COLLECTED/ USED	YTD ACTUAL (OVER) UNDER AMENDED BUDGET
6495	5030	MEDICAL RECORDS	\$153,547	\$148,437	(\$9,500)	\$138,937	\$95,948	69.06%	\$42,989
6495	5031	INFORMATION TECHNOLOGY	\$0	\$0	\$77,255	\$77,255	\$3,399	4.40%	\$73,856
TOTAL EXPENDITURES			\$33,040,278	\$35,216,448	\$250,994	\$35,467,442	\$23,622,296	66.60%	\$11,845,146
TOTAL REVENUE			\$32,997,652	\$35,216,448	\$250,994	\$35,467,442	\$21,243,230	59.90%	\$14,224,212
FUND BALANCE (USE)			(\$42,625)	\$0	\$0	\$0	(\$2,379,066)		\$2,379,066

Action Request



Committee: Finance and Administration Committee

Meeting Date: 7/19/2011

Requesting Department: Fiscal Services

Submitted By: Bob Spaman

Agenda Item: 2010 Cost Allocation Plan

SUGGESTED MOTION:

To approve and forward to the Board of Commissioners the 2010 Cost Allocation Plan for implementation in the 2012 budget.

SUMMARY OF REQUEST:

A cost allocation plan is prepared each year and is used as a basis for the recovery of administrative costs from benefiting departments.

FINANCIAL INFORMATION:

Total Cost: \$0.00 | General Fund Cost: \$0.00 | Included in Budget: Yes | No

If not included in budget, recommended funding source:

ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated | Non-Mandated | New Activity

ACTION IS RELATED TO STRATEGIC PLAN:

Goal: 1: To Maintain and Improve the Strong Financial Position of the County.

Objective: 2: Implement processes and strategies to deal with operational budget deficits.

ADMINISTRATION RECOMMENDATION: Recommended | Not Recommended | Without Recommendation

County Administrator: **Alan G. Vanderberg**

Digitally signed by Alan G. Vanderberg
DN: cn=Alan G. Vanderberg, o=US, ou=County of Ottawa, ou=Administrator's Office, email=avanderberg@ottawa.org
Reason: I am approving this document
Date: 2011.07.14 08:56:00 -0400

Committee/Governing/Advisory Board Approval Date: Pick from list



Ottawa County, Michigan
COST ALLOCATION PLAN
FOR THE PERIOD ENDING DECEMBER 31, 2010

MGT of America
Michigan Office
2343 Delta Road
Bay City, Michigan 48708
888-746-4648
www.mgtofamerica.com



Table of Contents

Section 1	Introduction
Section 2	Certification
Section 3	Reading a Cost Allocation Plan
Section 4	OMB Circular A-87 Cost Allocation Plan
Section 5	Internal Services Reconciliation

Section 1 Introduction

Introduction

The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of Ottawa County, Michigan (County) based on actual expenditures for fiscal year 2010. MGT of America, Inc. prepared these documents at the request of the County.

This Cost Allocation Plan is used by the County to claim indirect costs as charges against grants and contracts (awards). This Cost Allocation Plan is submitted for use by the Michigan Department of Human Services and other State and Federal grantors.

This document is prepared in compliance with OMB Circular A-87. County personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.

Section 2 Certification




COUNTY-WIDE COST ALLOCATION PLAN CERTIFICATE OF INDIRECT COSTS

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

- (1) All costs included in this plan are for the fiscal year ending December 31, 2010 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2012, and are allowable in accordance with the requirement of the Federal award(s) to which they apply and OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments." Unallowable costs have been adjusted for in allocating costs as indicated.
- (2) All costs included in this plan are properly allocated to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the costs identified.
- (3) Due to the uncertainty of the WIA Grant funds budget's from year to year roll forwards were not calculated for the funds. Indirect costs are charged to the Grant funds at a reduced rate to allow more funds to be spent on Grant Projects.

I declare that the foregoing is true and correct.

Signature: 
Name of Official: Robert Spaman

Ottawa County, Michigan

Title: Fiscal Services Director

Date: 06/13/2011

Section 3 Reading a Cost Allocation Plan

Reading a Cost Allocation Plan

Overview

The OMB Circular A-87 Central Services Cost Allocation Plan is a document that distributes, or allocates, County indirect costs. Indirect costs are those costs incurred by County departments that benefit other County departments. Examples of County indirect costs are administration, accounting and information technology.

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate division and department indirect costs for FY2010.

The significant steps involved in preparing the Cost Allocation Plan include the following:

- Identify the County departments that provide support to other County departments. These departments are referred to as central service or allocating departments.
- Identify the County departments that receive support from other County departments. These departments are referred to as grantee or receiving departments.
- Accumulate the allowable actual expenditures of the County departments that provide support to other County departments.
- Distribute, or allocate, the allowable expenditures of the County departments that provide support to other County departments based on available, meaningful,

measurable and auditable allocation statistics that match the service provided to the service received.

Process

A double-step down allocation methodology is used to allocate the allowable costs of the central service departments. This methodology recognizes the cross support provided between central service departments. For example, accounting supports information technology by providing payroll, paying vouchers and preparing a budget. Information technology, however, also supports accounting by providing software and hardware and by maintaining and administering various applications and systems.

The double-step down methodology requires an initial sequencing of allocating departments. In the first step of the double-step methodology, allowable costs from central service departments are allocated in the sequence selected to all County departments, divisions and funds; including to other central service departments. The second step in the double-step down methodology is made to fully account for the cross support provided between central service departments. Central service departments are closed after the second step in the double-step down allocation methodology.

Sections

Table of Contents

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the pages lists the central service, or allocating, departments. Each central

service department is broken down into functions. Functions are the specific services provided by a particular department. The middle column lists the allocation base for each corresponding function. The column on the right side of the pages is the applicable page number.

Summary Schedule

The next few pages of the Cost Allocation Plan are the Summary Schedule. The Summary Schedule identifies the total dollar amount allocated from every County allocating department to every County receiving department. Allocating departments are listed down the left column and receiving departments, divisions and funds are listed across the top of each page.

Detail Schedules

The remaining pages of the Cost Allocation Plan are the details schedules for every central service department. The detail schedules for each central service department is structured in the following format.

Narrative. Lists the department name, provides a brief description of the activities performed, identifies the functions and the corresponding allocation base.

Departmental Costs (A). The actual expenditures for that department.

There are three different codes that could be denoted on the Departmental Cost schedule. Those three codes are S, P and D and identify how costs are spread or

distributed within a specific department. The S (or S1) stands for salaries. The P stands for a predetermined percentage described in the narrative. The D stands for disallowed.

Incoming Costs (B). The support costs coming into the department from other allocating departments.

Incoming costs are spread on the ratio of function salaries to departmental salaries. In the few instances where a department has no salaries, incoming costs are spread on the ratio of function expenditures to departmental expenditures. Certain incoming costs, however, may be denoted with an *. The * identifies those incoming costs that are directly identified to departmental functions and spread to departmental functions on a percentage basis.

Total Allocated (C). The total amount allocated for that department. This amount is found at the end of the Incoming Costs schedule.

Function Allocations. The distribution, or allocation, of the Total Allocated costs by function.

Allocation Summary. The summary of allocated costs by function.

Section 4 OMB Circular A-87 Cost Allocation Plan

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BASIS

Assigned Square Footage
Assigned Square Footage
Assigned Square Footage
Assigned Square Footage
Assigned Square Footage
Assigned Square Footage
Assigned Square Footage
Assigned Square Footage
Assigned Square Footage
Assigned Square Footage
Assigned Square Footage

FTE Count
FTE Count
FTE Count
FTE Count
Central Service Depts.

of Emergency Contracts
FTE Count

FTE Count

FTE Count
of New Hires
Union Employees

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SUMMARY SCHEDULE

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	\$0	\$0	\$398,820	\$295,170	\$0	\$0	\$0	\$0	\$0	\$0
1 Building Depreciation Charge	16,606	0	22,267	81,257	0	0	0	9,058	7,775	0
2 1010-2010 Fiscal Services	2,242	0	3,006	10,971	0	0	0	2,843	2,284	0
3 1010-2100 Corporate Counsel	5,570	0	7,469	27,255	0	0	0	3,038	2,608	0
4 1010-2230 Administrator	6,805	0	9,462	36,399	337	0	0	3,885	3,301	0
5 1010-2260 Human Resources	858	74	7,314	122,852	306	8	39	5,629	4,130	28
6 1010-2530 County Treasurer	0	0	0	72,084	0	0	0	0	0	0
7 1010-2651 B&G-Hud. Human Services	0	0	0	0	0	0	0	0	0	0
8 1010-2652 B&G-Holt Human Services	0	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	0	258,969	105,979	0	0	0	0	0	0
11 1010-2655 B&G-12251 James	0	0	0	0	0	0	0	0	0	0
12 1010-2656 B&G-Holl Dist Ct.	0	0	0	123,751	0	0	0	0	0	0
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Porbate/Jail/Juvenile	0	0	0	0	0	0	0	2,470	9,173	0
18 1010-2667 B&G-Admin Annex	0	0	0	0	0	0	0	0	0	0
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	0	0	0
20 1010-8650 Insurance	26,213	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	58,294	74	707,307	875,718	643	8	39	26,923	29,271	28
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	201,843	732,514	0	0	0	25,515	21,841	0
CARRY-FORWARD	0	0	505,464	143,204	0	0	0	1,408	7,430	0
PROPOSED COSTS	58,294	74	1,212,771	1,018,922	643	8	39	28,331	36,701	28

SUMMARY SCHEDULE

Department	1010-1520 Adult Probation	1010-1660 Family Counseling Service	1010-1670 Jury Board	1010-1910 Elections	1010-1920 Canvassing Board	1010-2150 County Clerk Equalization	1010-2250 Prosecuting Attorney	1010-2360 Register of Deeds	1010-2450 Survey & Remonument
1 Building Depreciation Charge	\$44,874	\$0	\$0	\$0	\$93,519	\$16,705	\$130,533	\$46,536	\$0
2 1010-2010 Fiscal Services	0	0	0	1,510	34,722	18,871	39,402	13,587	75
3 1010-2100 Corporate Counsel	0	0	0	204	4,688	2,548	5,551	1,834	10
4 1010-2230 Administrator	0	0	0	506	11,647	6,330	13,216	4,557	25
5 1010-2260 Human Resources	0	0	0	619	15,605	8,368	16,781	5,972	37
6 1010-2530 County Treasurer	344	1,641	34	910	48,178	1,098	4,326	138,292	932
7 1010-2651 B&G-Hud. Human Services	0	0	0	0	0	0	0	0	0
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	29,138	0	0	0	47,329	0	48,704	18,906	0
11 1010-2655 B&G-12251 James	0	0	0	0	2,613	0	0	0	0
12 1010-2656 B&G-Holl Dist Ct.	0	0	0	0	0	0	36,933	0	0
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Porbater/Jail/Juvenile	0	0	0	0	0	0	0	0	0
18 1010-2667 B&G-Admin Annex	39,700	0	0	0	34,576	27,995	27,056	29,193	0
19 1010-2668 B&G-FIA	0	0	0	2,383	0	0	0	0	0
20 1010-8650 Insurance	0	0	0	0	54,810	29,788	0	21,447	119
TOTAL CURRENT ALLOCATIONS	114,056	1,641	34	6,132	347,687	111,703	322,502	280,324	1,198
LESS: FIXED COSTS (& ADJUSTMENTS)	41,994	4,385	0	0	0	0	197,755	0	4,888
CARRY-FORWARD	72,062	(2,744)	0	0	0	0	124,747	0	(3,690)
PROPOSED COSTS	186,118	(1,103)	34	6,132	347,687	111,703	447,249	280,324	(2,492)

SUMMARY SCHEDULE

Department	1010-2470 Plat Board	1010-2570 Co-Op Extension	1010-2590 Geographic Info Sys	1010-2610 Bldg Authority	1010-2750 Drain Commission	1010-2800 Ottawa Soil/Water Conv	1010-3020 Sheriff	1010-3100 WEMET Operations	1010-3113 C.O.P.S. Holland/W Ottawa	1010-3119 City of Coopersville
	\$0	\$24,035	\$5,927	\$0	\$13,381	\$0	\$121,457	\$0	\$0	\$0
1 Building Depreciation Charge	0	4,076	7,548	0	10,568	0	107,109	9,058	1,510	7,548
2 1010-2010 Fiscal Services	0	627	1,019	0	1,427	0	15,850	1,223	204	1,019
3 1010-2100 Corporate Counsel	0	1,367	2,532	0	3,545	0	35,927	3,038	506	2,532
4 1010-2230 Administrator	0	1,844	3,233	0	4,677	0	51,623	4,000	676	3,382
5 1010-2260 Human Resources	162	1,282	1,542	5	1,196	0	14,141	813	889	1,028
6 1010-2530 County Treasurer	0	0	0	0	0	0	16,781	0	0	0
7 1010-2651 B&G-Hud. Human Services	0	0	0	0	0	0	0	0	0	0
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	0	0	0	0	0	0	0	0	0
11 1010-2655 B&G-12251 James	0	0	0	0	0	0	0	0	0	0
12 1010-2656 B&G-Holl Dist Ct.	0	0	0	0	0	0	0	0	0	0
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Portate/Jail/Juvenile	0	40,280	9,934	0	22,425	0	203,547	0	0	0
18 1010-2667 B&G-Admin Annex	0	0	0	0	0	0	0	0	0	0
19 1010-2668 B&G-FIA	0	6,434	11,915	0	0	0	0	0	0	0
20 1010-8650 Insurance	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	162	79,945	43,650	5	57,219	0	566,435	18,132	3,785	15,509
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	0	0	0	0	10,297
CARRY-FORWARD	0	0	0	0	0	0	0	0	0	5,212
PROPOSED COSTS	162	79,945	43,650	5	57,219	0	566,435	18,132	3,785	20,721

SUMMARY SCHEDULE

Department	1010-3120 City of Hudsonville	1010-3170 Blendon/Holl/Robsnr/Zeeld	1010-3200 Sheriff Training	1010-3250 Central Dispatch	1010-3310 Marine Safety	1010-3510 Jail	1010-3540 Lakeshore Police Academy	1010-4260 Emergency Services	1010-4261 HLS Equip Grt	1010-4262 Solution Area Planner Grt
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$30,993	\$0	\$26,405	\$0	\$0
2 1010-2010 Fiscal Services	9,058	1,510	0	0	1,132	114,733	0	3,170	0	0
3 1010-2100 Corporate Counsel	1,223	204	0	0	153	15,491	0	582	0	0
4 1010-2230 Administrator	3,038	506	0	0	380	38,484	0	1,063	0	0
5 1010-2260 Human Resources	4,058	676	0	0	522	51,708	0	1,392	0	0
6 1010-2530 County Treasurer	1,016	705	5	680	1,251	3,046	0	1,282	3	222
7 1010-2651 B&G-Hud. Human Services	0	0	0	0	0	0	0	0	0	0
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	0	0	0	0	16,395	0	0	0	0
11 1010-2655 B&G-12251 James	0	0	0	0	0	0	0	0	0	0
12 1010-2656 B&G-Holl Dist Ct.	0	0	0	0	0	4,666	0	0	0	0
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	2,303	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	45,056	0	0	0	0
17 1010-2665 B&G-Porbate/Jail/Juvenile	0	0	0	0	0	0	0	43,508	0	0
18 1010-2667 B&G-Admin Annex	0	0	0	0	0	0	0	0	0	0
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	0	0	0
20 1010-8650 Insurance	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	18,393	3,601	5	680	3,438	321,072	0	79,705	3	222
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	5,368	0	0	54,726	0	0
CARRY-FORWARD	0	0	0	0	(1,930)	0	0	24,979	0	0
PROPOSED COSTS	18,393	3,601	5	680	1,508	321,072	0	104,684	3	222

SUMMARY SCHEDULE

Department	1010-4263 Haz- Mat Response Team	1010-4265 Homeland Security Equip Grt	1010-4300 Animal Control	1010-4450 Drain Assessments	1010-6039 Jail Health Services	1010-6300 Substance Abuse	1010-6480 Medical Examiners	1010-6810 Veteran Burial	1010-7211 Planning/ Performance Impv	1010-7212 Road Salt Management Plan
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,750	\$0
1 Building Depreciation Charge	604	1,046	4,529	0	0	0	302	8,982	0	0
2 1010-2010 Fiscal Services	82	141	611	0	0	0	41	0	1,830	0
3 1010-2100 Corporate Counsel	203	351	1,519	0	0	0	101	0	3,013	0
4 1010-2230 Administrator	271	429	2,029	0	0	0	275	0	3,988	0
5 1010-2260 Human Resources	1,061	822	920	43	1,042	6	1,909	0	1,307	0
6 1010-2530 County Treasurer	0	0	0	0	0	0	0	0	0	0
7 1010-2651 B&G-Hud. Human Services	0	0	0	0	0	0	0	0	0	0
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	0	0	0	0	0	0	0	0	0
11 1010-2655 B&G-12251 James	0	0	0	0	0	0	0	0	0	0
12 1010-2656 B&G-Holl Dist Ct.	0	0	0	0	0	0	0	0	0	0
13 1010-2658 B&G-G.H. Hith Fac	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Portate/Jail/Juvenile	0	0	0	0	0	0	0	0	0	0
18 1010-2667 B&G-Admin Annex	0	0	0	0	0	0	0	0	26,395	0
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	0	0	0
20 1010-8650 Insurance	0	1,651	0	0	0	0	477	0	14,179	0
TOTAL CURRENT ALLOCATIONS	2,221	4,440	9,608	43	1,042	6	3,105	8,982	66,462	0
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	0	0	0	0	0
CARRY-FORWARD	0	0	0	0	0	0	0	0	0	0
PROPOSED COSTS	2,221	4,440	9,608	43	1,042	6	3,105	8,982	66,462	0

SUMMARY SCHEDULE

Department	1010-8900 Contingency	1010-9010 Equip Rental	1010-9300 Transfers in Control	1010-9650 Oper Trans Out - Internal	1500 Cemetery Trust	2010 Road Commission	2081 Parks & Recreation	2160 FOC	2170 Judicial Grants	2210 Health Fund
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$17,030	\$103,779	\$0	\$0
2 1010-2010 Fiscal Services	0	0	0	0	0	0	22,645	54,536	1,510	128,441
3 1010-2100 Corporate Counsel	0	0	0	0	0	0	3,212	7,441	204	19,502
4 1010-2230 Administrator	0	0	0	0	0	0	7,596	18,293	506	43,082
5 1010-2260 Human Resources	0	0	0	0	0	0	14,287	24,336	850	56,656
6 1010-2530 County Treasurer	0	0	9	158	11	680	10,075	6,600	2,988	38,981
7 1010-2651 B&G-Hud. Human Services	0	0	0	0	0	0	0	0	0	5,514
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	0	0	0	0	0	0	67,388	0	0
11 1010-2655 B&G-12251 James	0	0	0	0	0	0	0	0	0	5,208
12 1010-2656 B&G-Holl Dist Ct.	0	0	0	0	0	0	0	0	0	0
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0	5,036
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Portate/Jail/Juvenile	0	0	0	0	0	0	0	0	0	0
18 1010-2667 B&G-Admn Annex	0	0	0	0	0	0	28,540	0	0	0
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	0	0	0
20 1010-8650 Insurance	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	0	0	9	158	11	680	103,385	282,373	6,058	302,420
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	0	0	174,429	0	301,214
CARRY-FORWARD	0	0	0	0	0	0	0	107,944	0	1,206
PROPOSED COSTS	0	0	9	158	11	680	103,385	390,317	6,058	303,626

SUMMARY SCHEDULE

Department	2220 Mental Health Fund	2271 Solid Waste Clean Up	2272-5250 Landfill Tipping Allied	2320 Transportation Sys	2340 Farmland Preservation	2420-7210 Planning Comm	2444 Infrastructure Fund	2450 Public Improv Fund	2550 Homestead Property Tax	2560 ROD Automation Fund
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 1010-2010 Fiscal Services	249,695	0	6,673	0	0	0	0	0	0	0
3 1010-2100 Corporate Counsel	46,286	0	901	0	0	0	0	0	0	0
4 1010-2230 Administrator	83,754	0	2,238	0	0	0	0	0	0	0
5 1010-2260 Human Resources	110,030	0	2,981	0	0	0	0	0	0	0
6 1010-2530 County Treasurer	54,457	161	3,009	98	2	460	143	451	0	58,069
7 1010-2651 B&G-Hud. Human Services	2,210	0	0	0	0	0	0	0	0	0
8 1010-2652 B&G-Holl Human Services	8,262	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	5,232	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	0	0	0	0	0	0	0	0	0
11 1010-2655 B&G-12251 James	0	0	383	0	0	0	0	0	0	0
12 1010-2656 B&G-Holl Dist Ct	0	0	0	0	0	0	0	0	0	0
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	10,427	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Portate/Jail/Juvenile	0	0	0	0	0	0	0	0	0	0
18 1010-2667 B&G-Admin Annex	0	0	0	0	0	0	0	0	0	0
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	0	0	0
20 1010-8650 Insurance	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	570,353	161	16,185	98	2	460	143	451	0	58,069
LESS: FIXED COSTS (& ADJUSTMENTS)	479,181	0	22,195	0	0	0	0	0	0	0
CARRY-FORWARD	91,172	0	(6,010)	0	0	0	0	0	0	0
PROPOSED COSTS	661,525	161	10,175	98	2	460	143	451	0	58,069

SUMMARY SCHEDULE

Department	2570 Stabilization	2601-2320 PA Victims Grt	2602 WEMET	2609 Sheriff Grt Prgm	2610 Community Policing/ Sheriff Contracts	2661 Sheriff Road Patrol	2690 Law Library	2740 WIA Admin Cost Pool	2740-7430	2740-7431
1 Building Depreciation Charge	\$0	\$0	\$24,729	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 1010-2010 Fiscal Services	0	4,529	0	0	64,915	4,529	0	0	0	6,571
3 1010-2100 Corporate Counsel	0	611	0	154	8,765	611	0	0	0	1,535
4 1010-2230 Administrator	0	1,519	0	0	21,774	1,519	0	0	0	2,204
5 1010-2260 Human Resources	0	1,971	0	0	29,084	2,029	0	0	0	2,993
6 1010-2530 County Treasurer	2	1,361	2,195	1,570	15,901	1,615	454	0	34	1,228
7 1010-2651 B&G-Hud. Human Services	0	0	0	0	0	0	0	0	0	0
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	0	0	0	0	0	0	0	0	0
11 1010-2655 B&G-12251 James	0	0	0	0	0	0	0	0	0	602
12 1010-2656 B&G-Holl Dist Ct.	0	0	0	0	0	0	0	0	0	0
13 1010-2658 B&G-G.H. Hith Fac	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Portate/Jail/Juvenile	0	0	0	0	0	0	0	0	0	0
18 1010-2667 B&G-Admin Annex	0	0	4,690	0	0	0	0	0	0	0
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	0	0	0
20 1010-8650 Insurance	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	2	9,991	31,614	1,724	140,439	10,303	454	0	34	15,133
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	10,778	0	0	0	0
CARRY-FORWARD	0	0	0	0	0	(475)	0	0	0	0
PROPOSED COSTS	2	9,991	31,614	1,724	140,439	9,828	454	0	34	15,133

SUMMARY SCHEDULE

Department	2741 WIA Youth	2741-7431	2741-7463	2741-7464	2742 WIA Adult	2742-7433	2742-7454	2473 WIA 6/30 Grt Prgm	2743-7430	2743-7431
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1 Building Depreciation Charge	0	0	728	1,362	0	2,000	0	0	0	676
2 1010-2010 Fiscal Services	0	389	746	832	0	1,178	518	0	0	870
3 1010-2100 Corporate Counsel	0	0	244	457	0	671	0	0	0	227
4 1010-2230 Administrator	0	0	360	681	0	820	0	0	0	283
5 1010-2260 Human Resources	1,310	48	1,595	1,604	1,301	1,481	39	1,691	4	1,649
6 1010-2530 County Treasurer	0	0	0	0	0	0	0	0	0	0
7 1010-2651 B&G-Hud. Human Services	0	0	0	0	0	0	0	0	0	0
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	0	0	0	0	0	0	0	0	0
11 1010-2655 B&G-12251 James	0	0	14	25	0	28	0	0	0	0
12 1010-2656 B&G-Holl Dist Ct.	0	0	0	0	0	0	0	0	0	0
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Porbate/Jail/Juvenile	0	0	0	0	0	0	0	0	0	0
18 1010-2667 B&G-Admin Annex	0	0	0	0	0	0	0	0	0	0
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	0	0	0
20 1010-8650 Insurance	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	1,310	437	3,687	4,961	1,301	6,178	557	1,691	4	3,705
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	0	0	0	0	0
CARRY-FORWARD	0	0	0	0	0	0	0	0	0	0
PROPOSED COSTS	1,310	437	3,687	4,961	1,301	6,178	557	1,691	4	3,705

SUMMARY SCHEDULE

Department	2743-7433	2743-7448	2743-7455	2743-7460	2743-7489	2743-7491	2744 WIA 12/31 Grt Prgm	2744-7293	2744-7296	2744-7441
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1 Building Depreciation Charge	2,814	0	0	625	0	0	0	0	0	0
2 1010-2010 Fiscal Services	2,843	0	1,426	732	130	259	0	259	0	0
3 1010-2100 Corporate Counsel	944	0	0	210	0	0	0	0	0	0
4 1010-2230 Administrator	1,153	0	437	256	0	0	0	0	0	0
5 1010-2260 Human Resources	1,662	0	103	1,289	26	9	941	2	11	11
6 1010-2530 County Treasurer	0	0	0	0	0	0	0	0	0	0
7 1010-2651 B&G-Hud. Human Services	0	0	0	0	0	0	0	0	0	0
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	0	0	0	0	0	0	0	0	0
11 1010-2655 B&G-12251 James	0	0	0	25	0	0	0	0	0	0
12 1010-2656 B&G-Holl Dist Ct.	0	0	0	0	0	0	0	0	0	0
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Portate/Jail/Juvenile	0	0	0	0	0	0	0	0	0	0
18 1010-2667 B&G-Admin Annex	0	0	0	0	0	0	0	0	0	0
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	0	0	0
20 1010-8650 Insurance	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	9,416	0	1,966	3,137	156	268	941	261	11	11
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	0	0	0	0	0
CARRY-FORWARD	0	0	0	0	0	0	0	0	0	0
PROPOSED COSTS	9,416	0	1,966	3,137	156	268	941	261	11	11

SUMMARY SCHEDULE

Department	2744-7479	2744-7484	2744-7486	2748 WIA 9/30 Grt Prgm	2748-5880	2748-7430	2748-7431	2748-7432	2748-7433	2748-7438- 0003
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1 Building Depreciation Charge	11	12	35	0	0	0	1,268	0	0	0
2 1010-2010 Fiscal Services	1	2	5	0	0	0	171	130	5,185	1,292
3 1010-2100 Corporate Counsel	4	4	12	0	0	0	425	0	0	369
4 1010-2230 Administrator	4	51	14	0	0	0	520	0	530	433
5 1010-2260 Human Resources	544	342	413	1,898	4	176	915	0	963	19
6 1010-2530 County Treasurer	0	0	0	0	0	0	0	0	0	1,858
7 1010-2651 B&G-Hud. Human Services	0	0	0	0	0	0	0	0	0	0
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	0	0	0	0	0	0	0	0	0
11 1010-2655 B&G-12251 James	8	0	27	0	0	0	13	0	0	41
12 1010-2656 B&G-Holl Dist Ct.	0	0	0	0	0	0	0	0	0	0
13 1010-2658 B&G-G.H. Hlth. Fac	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Portate/Jail/Juvenile	0	0	0	0	0	0	0	0	0	0
18 1010-2667 B&G-Admin Annex	0	0	0	0	0	0	0	0	0	0
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	0	0	0
20 1010-8650 Insurance	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	572	411	506	1,898	4	176	3,312	130	6,678	4,012
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	0	0	0	0	0
CARRY-FORWARD	0	0	0	0	0	0	0	0	0	0
PROPOSED COSTS	572	411	506	1,898	4	176	3,312	130	6,678	4,012

SUMMARY SCHEDULE

Department	2748-7438-0007	2748-7445	2748-7446	2748-7447	2748-7460	2748-7484	2748-7486	2748-7495	2749 WIA 3/31 Grt Prgm	2749-7486
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 1010-2010 Fiscal Services	0	0	0	0	0	3,520	0	0	0	0
3 1010-2100 Corporate Counsel	194	259	0	130	130	475	1,167	908	0	0
4 1010-2230 Administrator	0	0	0	0	0	1,181	0	0	0	0
5 1010-2260 Human Resources	19	0	0	0	0	1,701	0	0	0	0
6 1010-2530 County Treasurer	0	58	4	9	4	364	175	0	51	1
7 1010-2651 B&G-Hud. Human Services	0	0	0	0	0	0	0	0	0	0
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	0	0	0	0	0	0	0	0	0
11 1010-2655 B&G-12251 James	34	0	0	0	0	134	0	0	0	0
12 1010-2656 B&G-Holl Dist Ct.	0	0	0	0	0	0	0	0	0	0
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Portate/Jail/Juvenile	0	0	0	0	0	0	0	0	0	0
18 1010-2667 B&G-Admin Annex	0	0	0	0	0	0	0	0	0	0
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	0	0	0
20 1010-8650 Insurance	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	247	317	4	139	134	7,875	1,342	908	51	1
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	0	0	0	0	0
CARRY-FORWARD	0	0	0	0	0	0	0	0	0	0
PROPOSED COSTS	247	317	4	139	134	7,875	1,342	908	51	1

SUMMARY SCHEDULE

Department	2750 Grant Pass Thru	2750-1320	2750-2930	2750-3114 Grt Prgm Comm Policing	2750-4260	2800 Emergency Feeding	2800-7480	2800-7482	2810 Fed Emer Mgmt Agency	2850-1520 Comm Corr. Adult Prob.
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,300
2 1010-2010 Fiscal Services	0	0	0	0	0	0	74	276	0	12,341
3 1010-2100 Corporate Counsel	0	0	0	0	0	0	10	37	0	2,052
4 1010-2230 Administrator	0	0	0	0	0	0	25	93	0	4,140
5 1010-2260 Human Resources	0	0	0	58	0	0	146	119	0	5,600
6 1010-2530 County Treasurer	741	1	112	679	12	570	222	419	79	6,727
7 1010-2651 B&G-Hud. Human Services	0	0	0	0	0	0	0	0	0	17,127
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	0	0	0	0	0	0	0	0	23,263
11 1010-2655 B&G-12251 James	0	0	0	0	0	0	2	9	0	0
12 1010-2656 B&G-Holl Dist Ct	0	0	0	0	0	0	0	0	0	34,205
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Portate/Jail/Juvenile	0	0	0	0	0	0	0	0	0	0
18 1010-2667 B&G-Admin Annex	0	0	0	0	0	0	0	0	0	0
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	0	0	0
20 1010-8650 Insurance	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	741	1	112	737	12	570	479	953	79	177,755
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	5,439	0	0	0	106,377
CARRY-FORWARD	0	0	0	0	0	(4,869)	0	0	0	71,378
PROPOSED COSTS	741	1	112	737	12	(4,299)	479	953	79	249,133

SUMMARY SCHEDULE

Department	2870 Revenue Sharing Fund	2870 Comm Action Agency	2870-7293	2870-7294	2870-7295	2870-7470	2870-7471	2870-7472	2870-7472-0006	2870-7473
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 1010-2010 Fiscal Services	0	0	1,793	0	0	0	521	9,167	0	0
3 1010-2100 Corporate Counsel	0	0	4,484	0	0	0	70	1,367	0	0
4 1010-2230 Administrator	0	0	602	0	0	0	175	3,075	0	0
5 1010-2260 Human Resources	0	0	796	0	0	0	213	3,756	0	0
6 1010-2530 County Treasurer	21	1,426	1,364	0	22	56	640	2,353	0	90
7 1010-2651 B&G-Hud. Human Services	0	0	0	0	0	0	0	0	0	0
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	0	0	0	0	0	0	0	0	0
11 1010-2655 B&G-12251 James	0	0	0	0	0	0	0	0	0	0
12 1010-2656 B&G-Holl Dist Ct.	0	0	0	0	0	0	18	271	74	0
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Portate/Jail/Juvenile	0	0	0	0	0	0	0	0	0	0
18 1010-2667 B&G-Admin Annex	0	0	0	0	0	0	0	0	0	0
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	0	0	0
20 1010-8650 Insurance	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	21	1,426	9,039	0	22	56	1,637	19,989	74	90
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	0	0	0	0	0
CARRY-FORWARD	0	0	0	0	0	0	0	0	0	0
PROPOSED COSTS	21	1,426	9,039	0	22	56	1,637	19,989	74	90

SUMMARY SCHEDULE

Department	2870-7474	2870-7483	2870-7485	2870-7487	2890	2890-7291	2890-7292	2890-7293	2890-7294	2890-7295	\$0
1 Building Depreciation Charge					Weatherization						\$0
2 1010-2010 Fiscal Services	0	118	1,096	679	0	426	1,067	0	0	0	134
3 1010-2100 Corporate Counsel	0	16	278	92	0	57	144	0	0	0	18
4 1010-2230 Administrator	0	39	368	228	0	143	358	0	0	0	45
5 1010-2260 Human Resources	0	48	507	299	174	437	0	110	94	311	0
6 1010-2530 County Treasurer	1	173	855	678	1,081	869	886	115	527	409	0
7 1010-2651 B&G-Hud. Human Services	0	0	0	0	0	0	0	0	0	0	0
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	0	0	0	0	0	0	0	0	0	0
11 1010-2655 B&G-12251 James	0	0	0	6	0	17	70	0	0	0	0
12 1010-2656 B&G-Holl Dist Ct.	0	0	0	0	0	0	0	0	0	0	0
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Portate/Juvenile	0	0	0	0	0	0	0	0	0	0	0
18 1010-2667 B&G-Admin Annex	0	0	0	0	0	0	0	0	0	0	0
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	0	0	0	0
20 1010-8650 Insurance	0	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	1	394	3,104	1,982	1,255	1,949	2,525	225	1,016	917	0
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	0	0	0	0	0	0
CARRY-FORWARD	0	0	0	0	0	0	0	0	0	0	0
PROPOSED COSTS	1	394	3,104	1,982	1,255	1,949	2,525	225	1,016	917	0

SUMMARY SCHEDULE

Department	2890-7296	2890-7297	2890-7298	2890-7299	2901 Dept of Human Services /FIA	2920-6620 Juvenile Detention	2920-6621 Placement Costs	2920-6622 Juvenile Intensive Superv	2920-6623 Juvenile Treatment	2920-6624 Juvenile Comm. Intervent.
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1 Building Depreciation Charge	759	812	4,965	0	0	44,836	0	4,982	19,369	29,959
2 1010-2010 Fiscal Services	103	110	670	0	0	6,054	0	673	2,615	4,045
3 1010-2100 Corporate Counsel	255	272	1,665	0	0	15,039	0	1,671	6,497	10,049
4 1010-2230 Administrator	333	2,081	284	0	0	21,354	0	2,232	8,341	12,970
5 1010-2260 Human Resources	558	825	1,562	71	926	6,385	663	900	1,250	1,501
6 1010-2530 County Treasurer	0	0	0	0	0	0	0	0	0	0
7 1010-2651 B&G-Hud. Human Services	0	0	0	0	0	0	0	0	0	0
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	0	0	0	0	0	0	0	0	0
11 1010-2655 B&G-12251 James	0	8	320	0	0	0	0	0	0	0
12 1010-2656 B&G-Holl Dist Ct.	0	0	0	0	0	0	0	0	0	0
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Portate/Jail/Juvenile	0	0	0	0	0	3,677	0	0	0	0
18 1010-2667 B&G-Admin Annex	0	0	0	0	16,648	0	0	0	0	0
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	0	224	0
20 1010-8650 Insurance	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	2,008	4,108	9,466	71	17,574	97,345	663	10,458	38,296	58,524
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	79,394	1,704	7,284	23,606	33,491
CARRY-FORWARD	0	0	0	0	0	17,951	(1,041)	3,174	14,690	25,033
PROPOSED COSTS	2,008	4,108	9,466	71	17,574	115,296	(378)	13,632	52,986	83,557

SUMMARY SCHEDULE

Department	2920-6625 Consolidation Grant	2921 Child Care - Social Serv	2930 Soldiers & Sailors Relief	2940 Veterans Trust	2980 Compensation Absences	3650 Water/ Sanitation Bond/Int	4650 Water/ Sanitation Const	5160 Delinquent Taxes	5692 OCBA Probate Ct./Jail	5693 OCBA Jail/Admin Facil
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 1010-2010 Fiscal Services	0	0	0	0	0	0	0	0	0	0
3 1010-2100 Corporate Counsel	0	0	0	0	0	0	0	0	0	0
4 1010-2230 Administrator	0	0	0	0	0	0	0	0	0	0
5 1010-2260 Human Resources	0	0	0	0	0	0	0	0	0	0
6 1010-2530 County Treasurer	0	46	255	233	103	0	0	0	0	0
7 1010-2651 B&G-Hud. Human Services	0	0	0	0	0	0	0	0	0	0
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	0	0	0	0	0	0	0	0	0
11 1010-2655 B&G-12251 James	0	0	0	0	0	0	0	0	0	0
12 1010-2656 B&G-Holl Dist Ct	0	0	0	0	0	0	0	0	0	0
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Probate/Jail/Juvenile	0	0	0	0	0	0	0	0	0	0
18 1010-2667 B&G-Admin Annex	0	0	0	0	0	0	0	0	0	0
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	0	0	0
20 1010-8650 Insurance	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	0	46	255	233	103	0	0	0	0	0
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	0	0	0	0	0
CARRY-FORWARD	0	0	0	0	0	0	0	0	0	0
PROPOSED COSTS	0	46	255	233	103	0	0	0	0	0

SUMMARY SCHEDULE

Department	5694 OCBA Holland Dist Ct	5695 OCBA Gr Haven/W Olive	5360-2580 Information Technology	6450 Duplicating	6550 Tele- communications	6641-9010 Equip Pool	6770-8690 Liability Insurance	6770-8710 Workers Comp	6770-PSF Insurance Programs	6771-8520 Health Insurance
	\$0	\$0	\$24,597	\$0	\$1,312	\$0	\$0	\$0	\$0	\$0
1 Building Depreciation Charge	0	0	27,023	189	1,774	604	1,706	693	0	0
2 1010-2010 Fiscal Services	0	0	4,188	25	240	82	230	94	0	2,485
3 1010-2100 Corporate Counsel	0	0	9,064	63	595	203	572	232	0	336
4 1010-2230 Administrator	0	0	11,131	81	730	275	720	343	0	833
5 1010-2260 Human Resources	0	0	5,205	1,910	2,346	3,201	0	0	2,253	1,106
6 1010-2530 County Treasurer	0	0	0	0	0	0	0	0	0	0
7 1010-2651 B&G-Hud. Human Services	0	0	0	0	0	0	0	0	0	0
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	0	2,163	0	0	0	0	0	0	0
11 1010-2655 B&G-12251 James	0	0	0	0	0	0	0	0	0	0
12 1010-2656 B&G-Holl Dist Ct.	0	0	0	0	0	0	0	0	0	0
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Portate/Jail/Juvenile	0	0	0	0	0	0	0	0	0	0
18 1010-2667 B&G-Admin Annex	0	0	35,640	0	2,200	0	0	0	0	0
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	0	0	0
20 1010-8650 Insurance	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	0	0	119,011	2,268	9,197	4,365	3,228	1,362	2,253	4,760
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	170,672	12,916	12,220	30,664	9,941	2,717	0	16,550
CARRY-FORWARD	0	0	(51,661)	(10,648)	(3,023)	(26,299)	(6,713)	(1,355)	0	(11,790)
PROPOSED COSTS	0	0	67,350	(8,380)	6,174	(21,934)	(3,485)	7	2,253	(7,030)

SUMMARY SCHEDULE

Department	6771-8540 Dental Insurance	6771-8550 Vision Insurance	6771 PSF Health Insurance	6772-8700 Unemployment Insurance	6775-8570 Long term Disability	6780 Ottawa City Mi Ins Auth	6782 PSF Insurance Prgm Mental Hlth	7010 Agency Fund	7040 Imprest Payroll	7210 Library Penal Fines
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1 Building Depreciation Charge	323	323	0	424	137	0	0	0	0	0
2 1010-2010 Fiscal Services	44	44	0	57	19	0	0	0	0	0
3 1010-2100 Corporate Counsel	108	108	0	142	46	0	0	0	0	0
4 1010-2230 Administrator	160	160	0	191	67	0	0	0	0	0
5 1010-2260 Human Resources	0	0	3,777	1,248	1,057	35	46	0	0	0
6 1010-2530 County Treasurer	0	0	0	0	0	0	0	0	0	0
7 1010-2651 B&G-Hud. Human Services	0	0	0	0	0	0	0	0	0	0
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	0	0	0	0	0	0	0	0	0
11 1010-2655 B&G-12251 James	0	0	0	0	0	0	0	0	0	0
12 1010-2656 B&G-Holl Dist Ct.	0	0	0	0	0	0	0	0	0	0
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Porbate/Jail/Juvenile	0	0	0	0	0	0	0	0	0	0
18 1010-2667 B&G-Admin Annex	0	0	0	0	0	0	0	0	0	0
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	0	0	0
20 1010-8650 Insurance	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	635	635	3,777	2,062	1,326	35	46	0	0	0
LESS: FIXED COSTS (& ADJUSTMENTS)	2,381	2,220	0	6,588	4,338	0	0	0	0	0
CARRY-FORWARD	(1,746)	(1,585)	0	(4,526)	(3,012)	0	0	0	0	0
PROPOSED COSTS	(1,111)	(950)	3,777	(2,464)	(1,686)	35	46	0	0	0

SUMMARY SCHEDULE

Department	7360 Employee Sick Pay Bank	8010 Special Assess Drains #6	8011 Drains Capital Proj Fund	8020 Drains Revolving	8040 Drain Revolving Maint Fund	8200 Drain Chapter 20	8300 Drain Chapter 21	8510 Drain Debt Serv Fund	8710 Water/Sewage Oper/Maint	8725 Inland Lake Improvement
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 1010-2010 Fiscal Services	0	0	0	0	0	0	0	0	0	0
3 1010-2100 Corporate Counsel	0	0	0	0	0	0	0	0	0	0
4 1010-2230 Administrator	0	0	0	0	0	0	0	0	0	0
5 1010-2260 Human Resources	0	0	0	0	0	0	0	0	0	0
6 1010-2530 County Treasurer	0	0	0	0	0	0	0	0	0	0
7 1010-2651 B&G-Hud, Human Services	0	0	0	0	0	0	0	0	0	0
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	0	0	0	0	0	0	0	0	0
11 1010-2655 B&G-12251 James	0	0	0	0	0	0	0	0	0	0
12 1010-2656 B&G-Holl Dist Ct	0	0	0	0	0	0	0	0	0	0
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Portate/Jail/Juvenile	0	0	0	0	0	0	0	0	0	0
18 1010-2667 B&G-Admin Annex	0	0	0	0	0	0	0	0	0	0
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	0	0	0
20 1010-8650 Insurance	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	0	0	0	0	0
CARRY-FORWARD	0	0	0	0	0	0	0	0	0	0
PROPOSED COSTS	0	0	0	0	0	0	0	0	0	0

SUMMARY SCHEDULE

Department	Other - 1010- 2664 - 1010- 2660	2nd Allocation Orphans	Total
1 Building Depreciation Charge	\$0	\$0	\$1,507,852
2 1010-2010 Fiscal Services	3,382	0	1,268,706
3 1010-2100 Corporate Counsel	359	0	215,087
4 1010-2230 Administrator	891	0	425,309
5 1010-2260 Human Resources	1,098	0	570,744
6 1010-2530 County Treasurer	845	0	655,500
7 1010-2651 B&G-Hud. Human Services	0	0	113,716
8 1010-2652 B&G-Holl Human Services	0	0	8,262
9 1010-2653 B&G-Fulton Street	0	0	5,232
10 1010-2654 B&G-Grand Haven	0	0	618,734
11 1010-2655 B&G-12251 James	0	0	9,950
12 1010-2656 B&G-Holl Dist Ct.	0	0	199,555
13 1010-2658 B&G-G.H. Hlth Fac	0	0	5,036
14 1010-2659 B&G-12263 James	0	0	10,427
15 1010-2660 B&G-Coopersville	19,690	0	19,690
16 1010-2661 B&G-Emergency Serv	0	0	2,303
17 1010-2665 B&G-Portate/Jail/Juvenile	0	0	60,376
18 1010-2667 B&G-Admin Annex	0	0	535,979
19 1010-2668 B&G-FIA	0	0	56,572
20 1010-8650 Insurance	0	0	169,416
TOTAL CURRENT ALLOCATIONS	26,265	0	6,458,446
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	2,817,425
CARRY-FORWARD	0	0	1,073,937
PROPOSED COSTS	26,265	0	7,532,383

Building Depreciation Charge

Nature and Extent of Service

OMB Circular A-87 allows for a building depreciation charge to recover the building and improvements costs from sponsored programs or outside users of County provided space. The County maintains standard depreciation schedules for all county owned buildings and building improvements.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:1 Building Depreciation Charge

	Amount	General Admin	2654 Grand Haven Courthouse	2667 Fillmore Admin Annex	2656 Holland District Court	2651 Hudsonville	2652 Holland	2653 Fulton St.	2655 Holland Health Facility	
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Salary % Split		.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%	
Benefits	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	
SUPPLY & SERVICES COST										
2654 Grand Haven Courthouse	952,557	0	952,557	0	0	0	0	0	0	
2667 Fillmore Admin Annex	426,503	0	0	426,503	0	0	0	0	0	
2656 Holland District Court	212,694	0	0	0	212,694	0	0	0	0	
2661 Emergency Services	443	0	0	0	0	0	0	0	0	
DEPARTMENT Cost Total	1,592,197	0	952,557	426,503	212,694	0	0	0	0	

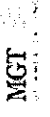
ADJUSTMENTS

Total	1,592,197	0	952,557	426,503	212,694	0	0	0	0
General Admin Distribution	0	0	0	0	0	0	0	0	0
Grand Total	\$1,592,197	\$952,557	\$426,503	\$212,694	\$0	\$0	\$0	\$0	\$0

A. DEPARTMENT COSTS

Dept:1 Building Depreciation Charge

	Amount	2658 Youth Home	2659 Life Counsel	2661 Emergency Services	2665 Juvenile Services
Salaries	\$0	\$0	\$0	\$0	\$0
Salary % Split		.00%	.00%	.00%	.00%
Benefits	0	0	0	0	0
	0	0	0	0	0
SUPPLY & SERVICES COST					
2654 Grand Haven Courthouse	952,557	0	0	0	0
2667 Fillmore Admin Annex	426,503	0	0	0	0
2656 Holland District Court	212,694	0	0	0	0
2661 Emergency Services	443	0	0	443	0
DEPARTMENT Cost Total	1,592,197	0	0	443	0
ADJUSTMENTS					
Total	1,592,197	0	0	443	0
General Admin Distribution		0	0	0	0
Grand Total	\$1,592,197	\$0	\$0	\$443	\$0



B. INCOMING COSTS - (Default Spread Expense%)

Dept:1 Building Depreciation Charge

Department	First Incoming	Second Incoming	2654 Grand Haven Courthouse	2667 Fillmore Admin Annex	2656 Holland District Court	2651 Hudsonville	2652 Holland	2653 Fulton St.	2655 Holland Health	2658 Youth Home
2 Cost Plan	\$0	\$725	\$434	\$194	\$97	\$0	\$0	\$0	\$0	\$0
Subtotal - 1010-2010 Fiscal Services	0	725	434	194	97	0	0	0	0	0
Total Incoming	0	725	434	194	97	0	0	0	0	0
C. TOTAL ALLOCATED		\$1,592,922	%59.83 \$952,991	%26.79 \$426,697	%13.36 \$212,791	%0.00 \$0	%0.00 \$0	%0.00 \$0	%0.00 \$0	%0.00 \$0

B. INCOMING COSTS - (Default Spread Expense%)

Dept:1 Building Depreciation Charge

Department	First Incoming	Second Incoming	2659 Life Counsel	2661 Emergency Services	2665 Juvenile Services
2 Cost Plan	\$0	\$725	\$0	\$0	\$0
Subtotal - 1010-2010 Fiscal Services	0	725	0	0	0
Total Incoming	0	725	0	0	0
C. TOTAL ALLOCATED		\$1,592,922	%0.00 \$0	%0.03 \$443	%0.00 \$0

2654 Grand Haven Courthouse Allocations

Dept:1 Building Depreciation Charge

	Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 1010-2530 County Treasurer	10	0.01%	\$122	\$0	\$122	\$0	\$122
23 1010-1310 Circuit Court	32,573	41.85%	398,639	0	398,639	182	398,820
24 1010-1360 District Court	13,330	17.13%	163,137	0	163,137	74	163,211
31 1010-1520 Adult Probation	3,665	4.71%	44,853	0	44,853	20	44,874
36 1010-2150 County Clerk	5,953	7.65%	72,855	0	72,855	33	72,888
38 1010-2290 Prosecuting Attorney	6,126	7.87%	74,972	0	74,972	34	75,006
39 1010-2360 Register of Deeds	2,378	3.06%	29,103	0	29,103	13	29,116
56 1010-3510 Jail	2,125	2.73%	26,006	0	26,006	12	26,018
78 2160 FOC	8,476	10.89%	103,732	0	103,732	47	103,779
150 2850-1520 Comm Corr. - Adult Prob.	2,926	3.76%	35,809	0	35,809	16	35,826
193 6360-2580 Information Technology	272	0.35%	3,329	0	3,329	2	3,330
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	77,834	100.00%	952,557	0	952,557	434	952,991
Direct Bills				0	0		0
TOTAL					952,557		952,991

2667 Fillmore Admin Annex Allocations

Dept:1 Building Depreciation Charge

	Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-2010 Fiscal Services	4,510	5.64%	\$24,051	\$0	\$24,051	\$11	\$24,062
3 1010-2100 Corporate Counsel	480	0.60%	2,560	0	2,560	1	2,561
4 1010-2230 Administrator	2,189	2.74%	11,674	0	11,674	5	11,679
5 1010-2260 Human Resources	2,956	3.70%	15,764	0	15,764	7	15,771
6 1010-2530 County Treasurer	3,750	4.69%	19,998	0	19,998	9	20,007
18 1010-2667 B&G-Admin Annex	2,037	2.55%	10,863	0	10,863	5	10,868
36 1010-2150 County Clerk	3,867	4.84%	20,622	0	20,622	9	20,631
37 1010-2250 Equalization	3,131	3.91%	16,697	0	16,697	8	16,705
38 1010-2290 Prosecuting Attorney	3,026	3.78%	16,137	0	16,137	7	16,144
39 1010-2360 Register of Deeds	3,265	4.08%	17,412	0	17,412	8	17,420
42 1010-2570 Co-Op Extension	4,505	5.63%	24,024	0	24,024	11	24,035
43 1010-2590 Geographic Info Sys	1,111	1.39%	5,925	0	5,925	3	5,927
45 1010-2750 Drain Commission	2,508	3.14%	13,375	0	13,375	6	13,381
47 1010-3020 Sheriff	22,765	28.46%	121,402	0	121,402	55	121,457
58 1010-4260 Emergency Services	4,866	6.08%	25,950	0	25,950	12	25,961
69 1010-7211 Planning/Performance Impv	2,952	3.69%	15,742	0	15,742	7	15,750
77 2081 Parks & Recreation	3,192	3.99%	17,022	0	17,022	8	17,030
93 2602 WEMET	4,635	5.80%	24,718	0	24,718	11	24,729
193 6360-2580 Information Technology	3,986	4.98%	21,257	0	21,257	10	21,266
195 6550 Telecommunications	246	0.31%	1,312	0	1,312	1	1,312
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	79,977	100.00%	426,503	0	426,503	194	426,697
Direct Bills					0		0
TOTAL					426,503		426,697

2856 Holland District Court Allocations

Dept:1 Building Depreciation Charge

	Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 1010-1360 District Court	18,965	62.01%	\$131,899	\$0	\$131,899	\$60	\$131,959
38 1010-2290 Prosecuting Attorney	5,660	18.51%	39,365	0	39,365	18	39,383
56 1010-3510 Jail	715	2.34%	4,973	0	4,973	2	4,975
150 2850-1520 Comm Corr. - Adult Prob.	5,242	17.14%	36,457	0	36,457	17	36,474
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	30,582	100.00%	212,694	0	212,694	97	212,791
Direct Bills					0		0
TOTAL					212,694		212,791

2651 Hudsonville Allocations

Dept:1 Building Depreciation Charge

	Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 1010-1360 District Court	10,017	44.75%	\$0	\$0	\$0	\$0	\$0
47 1010-3020 Sheriff	2,332	10.42%	0	0	0	0	0
80 2210 Health Fund	5,365	23.97%	0	0	0	0	0
81 2220 Mental Health Fund	2,290	10.23%	0	0	0	0	0
150 2850-1520 Comm Corr. - Adult Prob.	2,380	10.63%	0	0	0	0	0
Subtotal	22,384	100.00%	0	0	0	0	0
Direct Bills					0		0
TOTAL					0		0

2652 Holland Allocations

Dept:1 Building Depreciation Charge

	Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 2220 Mental Health Fund	19,821	100.00%	\$0	\$0	\$0	\$0	\$0
Subtotal	19,821	100.00%	0	0	0	0	0
Direct Bills					0		0
TOTAL					0		0

Ottawa County, Michigan
A-87 Cost Allocation Plan

Dept:1 Building Depreciation Charge

2653 Fulton St. Allocations

Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 2220 Mental Health Fund	100.00%	\$0	\$0	\$0	\$0	\$0
Subtotal	100.00%	0	0	0	0	0
Direct Bills				0		0
TOTAL				0		0

2655 Holland Health Facility Allocations

Dept:1 Building Depreciation Charge

	Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
36 1010-2150 County Clerk	342.00	1.50%	\$0	\$0	\$0	\$0	\$0
80 2210 Health Fund	18,437.00	80.97%	0	0	0	0	0
83 2272-5250 Landfill Tipping Allied	586.00	2.57%	0	0	0	0	0
100 2740-7431	1,174.30	5.16%	0	0	0	0	0
103 2741-7463	27.51	0.12%	0	0	0	0	0
104 2741-7464	48.97	0.22%	0	0	0	0	0
106 2742-7433	55.07	0.24%	0	0	0	0	0
114 2743-7460	49.13	0.22%	0	0	0	0	0
121 2744-7479	16.32	0.07%	0	0	0	0	0
123 2744-7486	52.98	0.23%	0	0	0	0	0
127 2748-7431	26.17	0.11%	0	0	0	0	0
130 2748-7438-0003	79.54	0.35%	0	0	0	0	0
131 2748-7438-0007	65.42	0.29%	0	0	0	0	0
136 2748-7484	261.98	1.15%	0	0	0	0	0
147 2800-7480	3.01	0.01%	0	0	0	0	0
148 2800-7482	17.39	0.08%	0	0	0	0	0
157 2870-7471	34.16	0.15%	0	0	0	0	0
158 2870-7472	527.47	2.32%	0	0	0	0	0
159 2870-7472-0006	143.36	0.63%	0	0	0	0	0
164 2870-7487	11.61	0.05%	0	0	0	0	0
166 2890-7291	34.05	0.15%	0	0	0	0	0
167 2890-7292	136.45	0.60%	0	0	0	0	0
172 2890-7297	16.32	0.07%	0	0	0	0	0
173 2890-7298	623.79	2.74%	0	0	0	0	0
Subtotal	22,770.00	100.00%	0	0	0	0	0
Direct Bills					0		0
TOTAL					0		0

2658 Youth Home Allocations

Dept:1 Building Depreciation Charge

	Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 2210 Health Fund	1	100.00%	\$0	\$0	\$0	\$0	\$0
Subtotal	1	100.00%	0	0	0	0	0
Direct Bills					0		0
TOTAL					0		0

2659 Life Counsel Allocations

Dept:1 Building Depreciation Charge

Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 2220 Mental Health Fund	100.00%	\$0	\$0	\$0	\$0	\$0
Subtotal	100.00%	0	0	0	0	0
Direct Bills				0		0
TOTAL				0		0

2661 Emergency Services Allocations

Dept:1 Building Depreciation Charge

Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58 1010-4260 Emergency Services	100.00%	\$443	\$0	\$443	\$0	\$443
Subtotal	100.00%	443	0	443	0	443
Direct Bills				0		0
TOTAL				443		443

2665 Juvenile Services Allocations

Dept:1 Building Depreciation Charge

	Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28 1010-1480 Probate Court	5,517	4.47%	\$0	\$0	\$0	\$0	\$0
29 1010-1490 Circuit Ct-Juvenile Serv	5,621	4.56%	0	0	0	0	0
56 1010-3510 Jail	92,020	74.60%	0	0	0	0	0
176 2920-6620 Juvenile Detention	20,190	16.37%	0	0	0	0	0
Subtotal	123,348	100.00%	0	0	0	0	0
Direct Bills					0		0
TOTAL					0		0

ALLOCATION SUMMARY

Dept:1 Building Depreciation Charge

Department	2654 Grand Haven Courthouse	2667 Fillmore Admin	2656 Holland District Court	2651 Hudsonville	2652 Holland	2653 Fulton St.	2655 Holland Health Facility	2658 Youth Home	2659 Life Counsel	2661 Emergency Services
0 DIRECT BILLED	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 1010-2010 Fiscal Services	0	24,062	0	0	0	0	0	0	0	0
3 1010-2100 Corporate Counsel	0	2,561	0	0	0	0	0	0	0	0
4 1010-2230 Administrator	0	11,679	0	0	0	0	0	0	0	0
5 1010-2260 Human Resources	0	15,771	0	0	0	0	0	0	0	0
6 1010-2530 County Treasurer	122	20,007	0	0	0	0	0	0	0	0
18 1010-2667 B&G-Admin Annex	0	10,868	0	0	0	0	0	0	0	0
23 1010-1310 Circuit Court	398,820	0	0	0	0	0	0	0	0	0
24 1010-1360 District Court	163,211	0	131,959	0	0	0	0	0	0	0
28 1010-1480 Probate Court	0	0	0	0	0	0	0	0	0	0
29 1010-1490 Circuit Ct-Juvenile Serv	0	0	0	0	0	0	0	0	0	0
31 1010-1520 Adult Probation	44,874	0	0	0	0	0	0	0	0	0
36 1010-2150 County Clerk	72,888	20,631	0	0	0	0	0	0	0	0
37 1010-2250 Equalization	0	16,705	0	0	0	0	0	0	0	0
38 1010-2290 Prosecuting Attorney	75,006	16,144	39,383	0	0	0	0	0	0	0
39 1010-2360 Register of Deeds	29,116	17,420	0	0	0	0	0	0	0	0
42 1010-2570 Co-Op Extension	0	24,035	0	0	0	0	0	0	0	0
43 1010-2590 Geographic Info Sys	0	5,927	0	0	0	0	0	0	0	0
45 1010-2750 Drain Commission	0	13,381	0	0	0	0	0	0	0	0
47 1010-3020 Sheriff	0	121,457	0	0	0	0	0	0	0	0
56 1010-3510 Jail	26,018	0	4,975	0	0	0	0	0	0	443
58 1010-4260 Emergency Services	0	25,961	0	0	0	0	0	0	0	0
69 1010-7211 Planning/Performance Impv	0	15,750	0	0	0	0	0	0	0	0
77 2081 Parks & Recreation	0	17,030	0	0	0	0	0	0	0	0
78 2160 FOC	103,779	0	0	0	0	0	0	0	0	0
80 2210 Health Fund	0	0	0	0	0	0	0	0	0	0
81 2220 Mental Health Fund	0	0	0	0	0	0	0	0	0	0
83 2272-5250 Landfill Tipping Allied	0	0	0	0	0	0	0	0	0	0
93 2602 WEMET	0	24,729	0	0	0	0	0	0	0	0
100 2740-7431	0	0	0	0	0	0	0	0	0	0
103 2741-7463	0	0	0	0	0	0	0	0	0	0
104 2741-7464	0	0	0	0	0	0	0	0	0	0
106 2742-7433	0	0	0	0	0	0	0	0	0	0
114 2743-7460	0	0	0	0	0	0	0	0	0	0
121 2744-7479	0	0	0	0	0	0	0	0	0	0
123 2744-7486	0	0	0	0	0	0	0	0	0	0
127 2748-7431	0	0	0	0	0	0	0	0	0	0
130 2748-7438-0003	0	0	0	0	0	0	0	0	0	0
131 2748-7438-0007	0	0	0	0	0	0	0	0	0	0
136 2748-7484	0	0	0	0	0	0	0	0	0	0
147 2800-7480	0	0	0	0	0	0	0	0	0	0

ALLOCATION SUMMARY

Department	2654 Grand Haven Courthouse	2667 Fillmore Admin	2656 Holland District Court	2651 Hudsonville	2652 Holland	2653 Fulton St.	2655 Holland Health Facility	2658 Youth Home	2659 Life Counsel	2661 Emergency Services	Dept:1 Building Depreciation Charge
148 2800-7482	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
150 2850-1520 Comm Corr. - Adult Prob.	35,826	0	36,474	0	0	0	0	0	0	0	
157 2870-7471	0	0	0	0	0	0	0	0	0	0	
158 2870-7472	0	0	0	0	0	0	0	0	0	0	
159 2870-7472-0006	0	0	0	0	0	0	0	0	0	0	
164 2870-7487	0	0	0	0	0	0	0	0	0	0	
166 2890-7291	0	0	0	0	0	0	0	0	0	0	
167 2890-7292	0	0	0	0	0	0	0	0	0	0	
172 2890-7297	0	0	0	0	0	0	0	0	0	0	
173 2890-7298	0	0	0	0	0	0	0	0	0	0	
176 2920-6620 Juvenile Detention	0	0	0	0	0	0	0	0	0	0	
193 6360-2580 Information Technology	3,330	21,266	0	0	0	0	0	0	0	0	
195 6550 Telecommunications	0	1,312	0	0	0	0	0	0	0	0	
999 2nd Allocation Orphans	0	0	0	0	0	0	0	0	0	0	
Total	952,991	428,697	212,791	0	0	0	0	0	0	0	443

ALLOCATION SUMMARY

Dept:1 Building Depreciation Charge

Department	2665 Juvenile Services	Total
0 DIRECT BILLED	0	\$0
2 1010-2010 Fiscal Services	0	24,062
3 1010-2100 Corporate Counsel	0	2,561
4 1010-2230 Administrator	0	11,679
5 1010-2260 Human Resources	0	15,771
6 1010-2530 County Treasurer	0	20,130
18 1010-2667 B&G-Admin Annex	0	10,868
23 1010-1310 Circuit Court	0	398,820
24 1010-1360 District Court	0	295,170
28 1010-1480 Probate Court	0	0
29 1010-1490 Circuit Ct-Juvenile Serv	0	0
31 1010-1520 Adult Probation	0	44,874
36 1010-2150 County Clerk	0	93,519
37 1010-2250 Equalization	0	16,705
38 1010-2290 Prosecuting Attorney	0	130,533
39 1010-2360 Register of Deeds	0	46,536
42 1010-2570 Co-Op Extension	0	24,035
43 1010-2590 Geographic Info Sys	0	5,927
45 1010-2750 Drain Commission	0	13,381
47 1010-3020 Sheriff	0	121,457
56 1010-3510 Jail	0	30,993
58 1010-4260 Emergency Services	0	26,405
69 1010-7211 Planning/Performance Impv	0	15,750
77 2081 Parks & Recreation	0	17,030
78 2160 FOC	0	103,779
80 2210 Health Fund	0	0
81 2220 Mental Health Fund	0	0
83 2272-5250 Landfill Tipping Allied	0	0
93 2602 WEMET	0	24,729
100 2740-7431	0	0
103 2741-7463	0	0
104 2741-7464	0	0
106 2742-7433	0	0
114 2743-7460	0	0
121 2744-7479	0	0
123 2744-7486	0	0
127 2748-7431	0	0
130 2748-7438-0003	0	0
131 2748-7438-0007	0	0
136 2748-7484	0	0
147 2800-7480	0	0

ALLOCATION SUMMARY

Dept:1 Building Depreciation Charge

Department	2665 Juvenile Services	Total
148 2800-7482	0	\$0
150 2850-1520 Comm Corr. - Adult Prob.	0	72,300
157 2870-7471	0	0
158 2870-7472	0	0
159 2870-7472-0006	0	0
164 2870-7487	0	0
166 2890-7291	0	0
167 2890-7292	0	0
172 2890-7297	0	0
173 2890-7298	0	0
176 2920-6620 Juvenile Detention	0	0
193 6360-2580 Information Technology	0	24,597
195 6550 Telecommunications	0	1,312
999 2nd Allocation Orphans	0	0
Total	0	1,592,922

Fiscal Services
1010-2010

Nature and Extent of Service

Ottawa County created the Fiscal Services department in 1985 to handle the accounting needs of the County. The Fiscal Services department has many responsibilities including accounts payable, maintaining the general ledger, grant reporting, providing timely financial reports to department heads and Elected Officials, budgeting, payroll services and various other accounting services.

For plan purposes, costs have been identified as follows:

Accounts Payable – the accounting departments prepares payments for vendors. The cost of preparing checks has been identified and allocated to all departments based on the number of full time employees for each department. This is the best allocation statistic for this function because it accurately distributes the costs to all departments that are staff with county employees.

Budget/Audit – the costs for operating and maintaining the County General Ledger system has been identified and allocated to all departments based on the number of full time employees for each department. This is the best allocation statistic for this function because it accurately distributes the costs to all departments that are staff with county employees.

Payroll – the accounting department prepares payroll and related reports, withholdings and filings for all county employees. The costs for payroll has been identified and allocated to all departments based on the number of full time employees for each department. This is the best allocation statistic for this function because it accurately distributes the costs to all departments that are staff with county employees.

Purchasing – the costs for purchasing supplies and materials has been identified and allocated to all departments based on the number of full time employees for each department. This is the best allocation statistic for this function because it accurately distributes the costs to all departments that are staff with county employees.

Cost Plan – the costs have been allocated to all Central Service departments equally.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:2 1010-2010 Fiscal Services

	Amount	General Admin	A/P	G/L Budget/Audit, Grants	Payroll	Purchasing	Cost Plan
Salaries	\$649,482	\$0	\$121,569	\$432,033	\$50,866	\$45,014	\$0
Salary % Split		.00%	18.72%	66.52%	7.83%	6.93%	.00%
Benefits	321,314	0	60,143	213,737	25,165	22,269	0
	970,796	0	181,712	645,770	76,031	67,283	0
SUPPLY & SERVICES COST							
Office Supplies	12,842	0	2,404	8,542	1,006	890	0
Printing & Binding	7,981	0	1,494	5,309	625	553	0
Postage	18,592	0	3,480	12,367	1,456	1,289	0
Periodicals	0	0	0	0	0	0	0
Operational Supplies	9,432	0	1,765	6,274	739	654	0
Audit Fees	43,600	0	0	43,600	0	0	0
Service Contracts	74,132	59,632	0	0	0	0	14,500
Memberships & Dues	3,064	0	574	2,038	240	212	0
Data Processing	55,206	0	10,333	36,723	4,324	3,826	0
Telephone	9,063	0	1,696	6,029	710	628	0
Travel - Mileage	1,760	0	329	1,171	138	122	0
Conferences	3,873	0	725	2,576	303	268	0
Equip Repair	1,270	0	238	845	99	88	0
Equip Rental	6,240	0	1,168	4,151	489	432	0
Employee Training	2,284	0	428	1,519	179	158	0
Special Assessment	2,729	0	511	1,815	214	189	0
DEPARTMENT Cost Total	252,068	59,632	25,145	132,959	10,522	9,309	14,500

ADJUSTMENTS

Total	1,222,864	59,632	206,857	778,729	86,553	76,592	14,500
General Admin Distribution		(59,632)	11,162	39,667	4,670	4,133	0
Grand Total	\$1,222,863		\$218,019	\$818,396	\$91,223	\$80,725	\$14,500

B. INCOMING COSTS - (Default Spread Salary%)

Department	First Incoming	Second Incoming	A/P	G/L Budget/Audit, Grants	Payroll	Purchasing	Cost Plan
1 2667 Fillmore Admin Annex	\$24,051	\$0	\$4,502	\$15,999	\$1,884	\$1,667	\$0
Subtotal - Building Depreciation Charge	24,051	0	4,502	15,999	1,884	1,667	0
2 A/P	0	3,315	620	2,205	260	230	0
2 G/L Budget/Audit, Grants	0	12,429	2,326	8,268	973	861	0
2 Payroll	0	1,387	260	923	109	96	0
2 Purchasing	0	1,227	230	816	96	85	0
2 Cost Plan	0	725	136	482	57	50	0
Subtotal - 1010-2010 Fiscal Services	0	19,083	3,572	12,694	1,495	1,323	0
3 Legal Services	0	880	165	585	69	61	0
3 Gen Admin Legal	0	2,578	483	1,715	202	179	0
Subtotal - 1010-2100 Corporate Counsel	0	3,458	647	2,300	271	240	0
4 County Admin	0	6,250	1,170	4,157	489	433	0
Subtotal - 1010-2230 Administrator	0	6,250	1,170	4,157	489	433	0
5 Personnel Mgmt	0	7,607	1,424	5,060	596	527	0
5 Physical Advertising	0	182	34	121	14	13	0
5 Legal	0	260	49	173	20	18	0
Subtotal - 1010-2260 Human Resources	0	8,049	1,507	5,354	630	558	0
6 Accounting Gen Fund	0	6,166	1,154	4,102	483	427	0
Subtotal - 1010-2530 County Treasurer	0	6,166	1,154	4,102	483	427	0
18 Admin Annex	0	39,017	7,303	25,954	3,056	2,704	0
Subtotal - 1010-2667 B&G-Admin Annex	0	39,017	7,303	25,954	3,056	2,704	0
20 General Liability	0	31,694	5,932	21,083	2,482	2,197	0
Subtotal - 1010-8650 Insurance	0	31,694	5,932	21,083	2,482	2,197	0
1 2667 Fillmore Admin Annex	0	11	2	7	1	1	0
Subtotal - Building Depreciation Charge	0	11	2	7	1	1	0
Total Incoming	24,051	113,728	25,789	91,650	10,791	9,549	0
			%17.92	%66.88	%7.50	%6.63	%1.07
C. TOTAL ALLOCATED	\$1,360,642	\$243,808	\$910,046	\$102,014	\$90,274	\$14,500	

Ottawa County, Michigan
A-87 Cost Allocation Plan

2010
6/15/2011

A/P Allocations

Dept:2 1010-2010 Fiscal Services

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-2010 Fiscal Services	13.30	1.49%	\$3,315	\$0	\$3,315	\$0	\$3,315
3 1010-2100 Corporate Counsel	1.58	0.18%	393	0	393	38	431
4 1010-2230 Administrator	3.34	0.37%	832	0	832	81	913
5 1010-2260 Human Resources	4.33	0.48%	1,078	0	1,078	105	1,183
6 1010-2530 County Treasurer	9.95	1.11%	2,480	0	2,480	241	2,721
7 1010-2651 B&G-Hud. Human Services	1.05	0.12%	263	0	263	26	288
8 1010-2652 B&G-Holl Human Services	1.31	0.15%	327	0	327	32	359
9 1010-2653 B&G-Fulton Street	0.49	0.05%	122	0	122	12	134
10 1010-2654 B&G-Grand Haven	3.64	0.41%	906	0	906	88	994
11 1010-2655 B&G-12251 James	1.33	0.15%	332	0	332	32	364
12 1010-2656 B&G-Holl Dist Ct	1.44	0.16%	360	0	360	35	395
13 1010-2658 B&G-G.H. Hlth Fac	0.57	0.06%	141	0	141	14	155
14 1010-2659 B&G-12263 James	1.59	0.18%	397	0	397	39	435
17 1010-2665 B&G-Portate/Jail/Juvenile	3.32	0.37%	828	0	828	80	909
18 1010-2667 B&G-Admin Annex	3.80	0.43%	947	0	947	92	1,038
19 1010-2668 B&G-FIA	1.88	0.21%	468	0	468	45	514
21 1010-1010 Commissioners	11.00	1.23%	2,742	0	2,742	266	3,008
23 1010-1310 Circuit Court	14.75	1.65%	3,676	0	3,676	357	4,033
24 1010-1360 District Court	53.83	6.03%	13,415	0	13,415	1,303	14,718
28 1010-1480 Probate Court	6.00	0.67%	1,495	0	1,495	145	1,641
29 1010-1490 Circuit Ct-Juvenile Serv	5.15	0.58%	1,284	0	1,284	125	1,408
34 1010-1910 Elections	1.00	0.11%	249	0	249	24	273
36 1010-2150 County Clerk	23.00	2.58%	5,732	0	5,732	557	6,289
37 1010-2250 Equalization	12.50	1.40%	3,115	0	3,115	303	3,418
38 1010-2290 Prosecuting Attorney	26.10	2.92%	6,505	0	6,505	632	7,137
39 1010-2360 Register of Deeds	9.00	1.01%	2,243	0	2,243	218	2,461
40 1010-2450 Survey & Remonumentation	0.05	0.01%	12	0	12	1	14
42 1010-2570 Co-Op Extension	2.70	0.30%	673	0	673	65	738
43 1010-2590 Geographic Info Sys	5.00	0.56%	1,246	0	1,246	121	1,367
45 1010-2750 Drain Commission	7.00	0.78%	1,745	0	1,745	169	1,914
47 1010-3020 Sheriff	70.95	7.95%	17,683	0	17,683	1,717	19,400
48 1010-3100 WEMET Operations	6.00	0.67%	1,495	0	1,495	145	1,641
49 1010-3113 C.O.P.S. Holland/W Ottawa	1.00	0.11%	249	0	249	24	273
50 1010-3119 City of Coopersville	5.00	0.56%	1,246	0	1,246	121	1,367
51 1010-3120 City of Hudsonville	6.00	0.67%	1,495	0	1,495	145	1,641
52 1010-3170 Blendon/Holl/RobsnZeeld	1.00	0.11%	249	0	249	24	273
55 1010-3310 Marine Safety	0.75	0.08%	187	0	187	18	205
56 1010-3510 Jail	76.00	8.51%	18,941	0	18,941	1,839	20,781
58 1010-4260 Emergency Services	2.10	0.24%	523	0	523	51	574
61 1010-4263 Haz-Mat Response Team	0.40	0.04%	100	0	100	10	109
62 1010-4265 Homeland Security Equip Grt	0.69	0.08%	173	0	173	17	189
63 1010-4300 Animal Control	3.00	0.34%	748	0	748	73	820

A/P Allocations

Dept:2 1010-2010 Fiscal Services

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
67 1010-6480 Medical Examiners	0.20	0.02%	\$50	\$0	\$50	\$5	\$55
68 1010-6810 Veteran Burial	5.95	0.67%	1,483	0	1,483	144	1,627
77 2081 Parks & Recreation	15.00	1.68%	3,738	0	3,738	363	4,101
78 2160 FOC	36.13	4.05%	9,003	0	9,003	874	9,878
79 2170 Judicial Grants	1.00	0.11%	249	0	249	24	273
80 2210 Health Fund	85.08	9.53%	21,204	0	21,204	2,059	23,264
81 2220 Mental Health Fund	165.40	18.53%	41,223	0	41,223	4,003	45,226
83 2272-5250 Landfill Tipping Allied	4.42	0.50%	1,102	0	1,102	107	1,209
92 2601-2320 PA Victims Gnt	3.00	0.34%	748	0	748	73	820
95 2610 Community Policing/Sheriff Contracts	43.00	4.82%	10,717	0	10,717	1,041	11,758
96 2661 Sheriff Road Patrol	3.00	0.34%	748	0	748	73	820
100 2740-7431	4.35	0.49%	1,085	0	1,085	105	1,190
103 2741-7463	0.48	0.05%	120	0	120	12	132
104 2741-7464	0.90	0.10%	225	0	225	22	247
106 2742-7433	1.33	0.15%	330	0	330	32	362
110 2743-7431	0.45	0.05%	112	0	112	11	122
111 2743-7433	1.86	0.21%	465	0	465	45	510
114 2743-7460	0.41	0.05%	103	0	103	10	113
121 2744-7479	0.01	0.00%	2	0	2	0	2
122 2744-7484	0.01	0.00%	2	0	2	0	2
123 2744-7486	0.02	0.00%	6	0	6	1	6
127 2748-7431	0.84	0.09%	209	0	209	20	230
130 2748-7438-0003	0.86	0.10%	213	0	213	21	234
136 2748-7484	2.33	0.26%	581	0	581	56	638
147 2800-7480	0.05	0.01%	12	0	12	1	13
148 2800-7482	0.18	0.02%	46	0	46	4	50
150 2850-1520 Comm Corr. - Adult Prob.	8.18	0.92%	2,037	0	2,037	198	2,235
153 2870-7293	1.19	0.13%	296	0	296	29	325
157 2870-7471	0.35	0.04%	86	0	86	8	94
158 2870-7472	6.07	0.68%	1,513	0	1,513	147	1,660
162 2870-7483	0.08	0.01%	19	0	19	2	21
163 2870-7485	0.73	0.08%	181	0	181	18	199
164 2870-7487	0.45	0.05%	112	0	112	11	123
166 2890-7291	0.28	0.03%	70	0	70	7	77
167 2890-7292	0.71	0.08%	176	0	176	17	193
169 2890-7294	0.18	0.02%	44	0	44	4	49
170 2890-7295	0.09	0.01%	22	0	22	2	24
171 2890-7296	0.50	0.06%	125	0	125	12	138
172 2890-7297	0.54	0.06%	134	0	134	13	147
173 2890-7298	3.29	0.37%	820	0	820	80	899
176 2920-6620 Juvenile Detention	29.70	3.33%	7,402	0	7,402	719	8,121
178 2920-6622 Juvenile Intensive Superv	3.30	0.37%	822	0	822	80	902

Ottawa County, Michigan
A-87 Cost Allocation Plan

2010
6/15/2011

A/P Allocations

Dept:2 1010-2010 Fiscal Services

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
179 2920-6623 Juvenile Treatment	12.83	1.44%	\$3,198	\$0	\$3,198	\$311	\$3,508
180 2920-6624 Juvenile Comm. Intervent.	19.85	2.22%	4,946	0	4,946	480	5,426
193 6360-2580 Information Technology	17.90	2.00%	4,461	0	4,461	433	4,894
194 6450 Duplicating	0.13	0.01%	31	0	31	3	34
195 6550 Telecommunications	1.18	0.13%	293	0	293	28	321
196 6641-9010 Equip Pool	0.40	0.04%	100	0	100	10	109
197 6770-8690 Liability Insurance	1.13	0.13%	282	0	282	27	309
198 6770-8710 Workers Comp	0.46	0.05%	114	0	114	11	126
200 6771-8520 Health Insurance	1.65	0.18%	410	0	410	40	450
201 6771-8540 Dental Insurance	0.21	0.02%	53	0	53	5	59
202 6771-8550 Vision Insurance	0.21	0.02%	53	0	53	5	59
204 6772-8700 Unemployment Insurance	0.28	0.03%	70	0	70	7	77
205 6775-8570 Long-term Disability	0.09	0.01%	23	0	23	2	25
221 Other - 1010-2664 - 1010-2660	1.76	0.20%	439	0	439	43	481
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
Subtotal	892.83	100.00%	222,521	0	222,521	21,287	243,808
Direct Bills					0		0
TOTAL			222,521		222,521		243,808

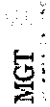
Ottawa County, Michigan
A-87 Cost Allocation Plan

2010
6/15/2011

G/L Budget/Audit, Grants Allocations

Dept:2 1010-2010 Fiscal Services

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-2010 Fiscal Services	13.30	1.49%	\$12,429	\$0	\$12,429	\$0	\$12,429
3 1010-2100 Corporate Counsel	1.58	0.18%	1,472	0	1,472	135	1,607
4 1010-2230 Administrator	3.34	0.37%	3,121	0	3,121	287	3,409
5 1010-2260 Human Resources	4.33	0.48%	4,042	0	4,042	372	4,414
6 1010-2530 County Treasurer	9.95	1.11%	9,299	0	9,299	856	10,155
7 1010-2651 B&G-Hud. Human Services	1.05	0.12%	985	0	985	91	1,076
8 1010-2652 B&G-Holl Human Services	1.31	0.15%	1,226	0	1,226	113	1,339
9 1010-2653 B&G-Fulton Street	0.49	0.05%	457	0	457	42	499
10 1010-2654 B&G-Grand Haven	3.64	0.41%	3,399	0	3,399	313	3,712
11 1010-2655 B&G-12251 James	1.33	0.15%	1,245	0	1,245	115	1,359
12 1010-2656 B&G-Holl Dist Ct.	1.44	0.16%	1,349	0	1,349	124	1,473
13 1010-2658 B&G-G.H. Hith Fac	0.57	0.06%	529	0	529	49	578
14 1010-2659 B&G-12263 James	1.59	0.18%	1,488	0	1,488	137	1,625
17 1010-2665 B&G-Probate/Jail/Juvenile	3.32	0.37%	3,105	0	3,105	286	3,391
18 1010-2667 B&G-Admin Annex	3.80	0.43%	3,549	0	3,549	327	3,876
19 1010-2668 B&G-FIA	1.88	0.21%	1,756	0	1,756	162	1,918
21 1010-1010 Commissioners	11.00	1.23%	10,280	0	10,280	946	11,226
23 1010-1310 Circuit Court	14.75	1.65%	13,785	0	13,785	1,269	15,053
24 1010-1360 District Court	53.83	6.03%	50,302	0	50,302	4,630	54,932
28 1010-1480 Probate Court	6.00	0.67%	5,607	0	5,607	516	6,123
29 1010-1490 Circuit Ct-Juvenile Serv	5.15	0.58%	4,813	0	4,813	443	5,256
34 1010-1910 Elections	1.00	0.11%	935	0	935	86	1,021
36 1010-2150 County Clerk	23.00	2.58%	21,495	0	21,495	1,978	23,473
37 1010-2250 Equalization	12.50	1.40%	11,682	0	11,682	1,075	12,757
38 1010-2290 Prosecuting Attorney	26.10	2.92%	24,392	0	24,392	2,245	26,637
39 1010-2360 Register of Deeds	9.00	1.01%	8,411	0	8,411	774	9,185
40 1010-2450 Survey & Remonumentation	0.05	0.01%	47	0	47	4	51
42 1010-2570 Co-Op Extension	2.70	0.30%	2,523	0	2,523	232	2,756
43 1010-2590 Geographic Info Sys	5.00	0.56%	4,673	0	4,673	430	5,103
45 1010-2750 Drain Commission	7.00	0.78%	6,542	0	6,542	602	7,144
47 1010-3020 Sheriff	70.95	7.95%	66,306	0	66,306	6,103	72,409
48 1010-3100 WEMET Operations	6.00	0.67%	5,607	0	5,607	516	6,123
49 1010-3113 C.O.P.S. Holland/W Ottawa	1.00	0.11%	935	0	935	86	1,021
50 1010-3119 City of Coopersville	5.00	0.56%	4,673	0	4,673	430	5,103
51 1010-3120 City of Hudsonville	6.00	0.67%	5,607	0	5,607	516	6,123
52 1010-3170 Blendon/Holl/Robsn/Zeeld	1.00	0.11%	935	0	935	86	1,021
55 1010-3310 Marine Safety	0.75	0.08%	701	0	701	65	765
56 1010-3510 Jail	76.00	8.51%	71,026	0	71,026	6,537	77,563
58 1010-4260 Emergency Services	2.10	0.24%	1,963	0	1,963	181	2,143
61 1010-4263 Haz-Mat Response Team	0.40	0.04%	374	0	374	34	408
62 1010-4265 Homeland Security Equip Grt	0.69	0.08%	648	0	648	60	707
63 1010-4300 Animal Control	3.00	0.34%	2,804	0	2,804	258	3,062



G/L Budget/Audit, Grants Allocations

Dept:2 1010-2010 Fiscal Services

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
67 1010-6480 Medical Examiners	0.20	0.02%	\$187	\$0	\$187	\$17	\$204
68 1010-6810 Veteran Burial	5.95	0.67%	5,561	0	5,561	512	6,072
77 2081 Parks & Recreation	15.00	1.68%	14,018	0	14,018	1,290	15,308
78 2160 FOC	36.13	4.05%	33,760	0	33,760	3,107	36,868
79 2170 Judicial Grants	1.00	0.11%	935	0	935	86	1,021
80 2210 Health Fund	85.08	9.53%	79,511	0	79,511	7,318	86,829
81 2220 Mental Health Fund	165.40	18.53%	154,574	0	154,574	14,227	168,801
83 2272-5250 Landfill Tipping Allied	4.42	0.50%	4,131	0	4,131	380	4,511
92 2601-2320 PA Victims Grt	3.00	0.34%	2,804	0	2,804	258	3,062
95 2610 Community Policing/Sheriff Contracts	43.00	4.82%	40,185	0	40,185	3,699	43,884
96 2661 Sheriff Road Patrol	3.00	0.34%	2,804	0	2,804	258	3,062
100 2740-7431	4.35	0.49%	4,068	0	4,068	374	4,442
103 2741-7463	0.48	0.05%	450	0	450	41	492
104 2741-7464	0.90	0.10%	843	0	843	78	921
106 2742-7433	1.33	0.15%	1,238	0	1,238	114	1,352
110 2743-7431	0.45	0.05%	419	0	419	39	457
111 2743-7433	1.86	0.21%	1,742	0	1,742	160	1,902
114 2743-7460	0.41	0.05%	387	0	387	36	423
121 2744-7479	0.01	0.00%	7	0	7	1	8
122 2744-7484	0.01	0.00%	7	0	7	1	8
123 2744-7486	0.02	0.00%	21	0	21	2	23
127 2748-7431	0.84	0.09%	785	0	785	72	857
130 2748-7438-0003	0.86	0.10%	800	0	800	74	874
136 2748-7484	2.33	0.26%	2,179	0	2,179	201	2,380
147 2800-7480	0.05	0.01%	46	0	46	4	50
148 2800-7482	0.18	0.02%	171	0	171	16	187
150 2850-1520 Comm Corr. - Adult Prob.	8.18	0.92%	7,640	0	7,640	703	8,343
153 2870-7293	1.19	0.13%	1,110	0	1,110	102	1,212
157 2870-7471	0.35	0.04%	322	0	322	30	352
158 2870-7472	6.07	0.68%	5,675	0	5,675	522	6,197
162 2870-7483	0.08	0.01%	73	0	73	7	80
163 2870-7485	0.73	0.08%	678	0	678	62	741
164 2870-7487	0.45	0.05%	421	0	421	39	459
166 2890-7291	0.28	0.03%	264	0	264	24	288
167 2890-7292	0.71	0.08%	661	0	661	61	722
169 2890-7294	0.18	0.02%	166	0	166	15	182
170 2890-7295	0.09	0.01%	83	0	83	8	91
171 2890-7296	0.54	0.06%	470	0	470	43	513
172 2890-7297	0.54	0.06%	503	0	503	46	549
173 2890-7298	3.29	0.37%	3,074	0	3,074	283	3,357
176 2920-6620 Juvenile Detention	29.70	3.33%	27,756	0	27,756	2,555	30,311
178 2920-6622 Juvenile Intensive Superv	3.30	0.37%	3,084	0	3,084	284	3,368

G/L Budget/Audit, Grants Allocations

Dept:2 1010-2010 Fiscal Services

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
179 2920-6623 Juvenile Treatment	12.83	1.44%	\$11,990	\$0	\$11,990	\$1,104	\$13,094
180 2920-6624 Juvenile Comm. Intervent.	19.85	2.22%	18,546	0	18,546	1,707	20,253
193 6360-2580 Information Technology	17.90	2.00%	16,728	0	16,728	1,540	18,268
194 6450 Duplicating	0.13	0.01%	117	0	117	11	128
195 6550 Telecommunications	1.18	0.13%	1,098	0	1,098	101	1,199
196 6641-9010 Equip Pool	0.40	0.04%	374	0	374	34	408
197 6770-8690 Liability Insurance	1.13	0.13%	1,056	0	1,056	97	1,153
198 6770-8710 Workers Comp	0.46	0.05%	429	0	429	39	468
200 6771-8520 Health Insurance	1.65	0.18%	1,538	0	1,538	142	1,680
201 6771-8540 Dental Insurance	0.21	0.02%	200	0	200	18	218
202 6771-8550 Vision Insurance	0.21	0.02%	200	0	200	18	218
204 6772-8700 Unemployment Insurance	0.28	0.03%	263	0	263	24	287
205 6775-8570 Long-term Disability	0.09	0.01%	85	0	85	8	93
221 Other - 1010-2664 - 1010-2660	1.76	0.20%	1,645	0	1,645	151	1,796
Subtotal	892.83	100.00%	834,395	0	834,395	75,651	910,046
Direct Bills					0		0
TOTAL					834,395		910,046

Payroll Allocations

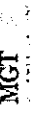
Dept:2 1010-2010 Fiscal Services

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-2010 Fiscal Services	13.30	1.49%	\$1,387	\$0	\$1,387	\$0	\$1,387
3 1010-2100 Corporate Counsel	1.58	0.18%	164	0	164	16	180
4 1010-2230 Administrator	3.34	0.37%	348	0	348	34	382
5 1010-2260 Human Resources	4.33	0.48%	451	0	451	44	495
6 1010-2530 County Treasurer	9.95	1.11%	1,038	0	1,038	101	1,138
7 1010-2651 B&G-Hud. Human Services	1.05	0.12%	110	0	110	11	121
8 1010-2652 B&G-Holl Human Services	1.31	0.15%	137	0	137	13	150
9 1010-2653 B&G-Fulton Street	0.49	0.05%	51	0	51	5	56
10 1010-2654 B&G-Grand Haven	3.64	0.41%	379	0	379	37	416
11 1010-2655 B&G-12251 James	1.33	0.15%	139	0	139	13	152
12 1010-2656 B&G-Holl Dist Ct.	1.44	0.16%	150	0	150	15	165
13 1010-2658 B&G-G.H. Hlth Fac	0.57	0.06%	59	0	59	6	65
14 1010-2659 B&G-12263 James	1.59	0.18%	166	0	166	16	182
17 1010-2665 B&G-Portate/Jail/Juvenile	3.32	0.37%	347	0	347	34	380
18 1010-2667 B&G-Admin Annex	3.80	0.43%	396	0	396	38	435
19 1010-2668 B&G-FIA	1.88	0.21%	196	0	196	19	215
21 1010-1010 Commissioners	11.00	1.23%	1,147	0	1,147	111	1,259
23 1010-1310 Circuit Court	14.75	1.65%	1,538	0	1,538	149	1,688
24 1010-1360 District Court	53.83	6.03%	5,613	0	5,613	545	6,158
28 1010-1480 Probate Court	6.00	0.67%	626	0	626	61	686
29 1010-1490 Circuit Ct-Juvenile Serv	5.15	0.58%	537	0	537	52	589
34 1010-1910 Elections	1.00	0.11%	104	0	104	10	114
36 1010-2150 County Clerk	23.00	2.58%	2,398	0	2,398	233	2,631
37 1010-2250 Equalization	12.50	1.40%	1,304	0	1,304	127	1,430
38 1010-2290 Prosecuting Attorney	26.10	2.92%	2,722	0	2,722	264	2,986
39 1010-2360 Register of Deeds	9.00	1.01%	939	0	939	91	1,030
40 1010-2450 Survey & Remonumentation	0.05	0.01%	5	0	5	1	6
42 1010-2570 Co-Op Extension	2.70	0.30%	282	0	282	27	309
43 1010-2590 Geographic Info Sys	5.00	0.56%	521	0	521	51	572
45 1010-2750 Drain Commission	7.00	0.78%	730	0	730	71	801
47 1010-3020 Sheriff	70.95	7.95%	7,399	0	7,399	719	8,117
48 1010-3100 WEMET Operations	6.00	0.67%	626	0	626	61	686
49 1010-3113 C.O.P.S. Holland/W Ottawa	1.00	0.11%	104	0	104	10	114
50 1010-3119 City of Coopersville	5.00	0.56%	521	0	521	51	572
51 1010-3120 City of Hudsonville	6.00	0.67%	626	0	626	61	686
52 1010-3170 Blendon/Holl/Robsn/Zeeld	1.00	0.11%	104	0	104	10	114
55 1010-3310 Marine Safety	0.75	0.08%	78	0	78	8	86
56 1010-3510 Jail	76.00	8.51%	7,925	0	7,925	770	8,695
58 1010-4260 Emergency Services	2.10	0.24%	219	0	219	21	240
61 1010-4263 Haz-Mat Response Team	0.40	0.04%	42	0	42	4	46
62 1010-4265 Homeland Security Equip Grt	0.69	0.08%	72	0	72	7	79
63 1010-4300 Animal Control	3.00	0.34%	313	0	313	30	343

Payroll Allocations

Dept:2 1010-2010 Fiscal Services

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
67 1010-6480 Medical Examiners	0.20	0.02%	\$21	\$0	\$21	\$2	\$23
68 1010-6810 Veteran Burial	5.95	0.67%	620	0	620	60	681
77 2081 Parks & Recreation	15.00	1.68%	1,564	0	1,564	152	1,716
78 2160 FOC	36.13	4.05%	3,767	0	3,767	366	4,133
79 2170 Judicial Grants	1.00	0.11%	104	0	104	10	114
80 2210 Health Fund	85.08	9.53%	8,872	0	8,872	862	9,734
81 2220 Mental Health Fund	165.40	18.53%	17,248	0	17,248	1,675	18,923
83 2272-5250 Landfill Tipping Allied	4.42	0.50%	461	0	461	45	506
92 2601-2320 PA Victims Grit	3.00	0.34%	313	0	313	30	343
95 2610 Community Policing/Sheriff Contracts	43.00	4.82%	4,484	0	4,484	435	4,920
96 2661 Sheriff Road Patrol	3.00	0.34%	313	0	313	30	343
100 2740-7431	4.35	0.49%	454	0	454	44	498
103 2741-7463	0.48	0.05%	50	0	50	5	55
104 2741-7464	0.90	0.10%	94	0	94	9	103
106 2742-7433	1.33	0.15%	138	0	138	13	152
110 2743-7431	0.45	0.05%	47	0	47	5	51
111 2743-7433	1.86	0.21%	194	0	194	19	213
114 2743-7460	0.41	0.05%	43	0	43	4	47
121 2744-7479	0.01	0.00%	1	0	1	0	1
122 2744-7484	0.01	0.00%	1	0	1	0	1
123 2744-7486	0.02	0.00%	2	0	2	0	3
127 2748-7431	0.84	0.09%	88	0	88	9	96
130 2748-7438-0003	0.86	0.10%	89	0	89	9	98
136 2748-7484	2.33	0.26%	243	0	243	24	267
147 2800-7480	0.05	0.01%	5	0	5	0	6
148 2800-7482	0.18	0.02%	19	0	19	2	21
150 2850-1520 Comm Corr. - Adult Prob.	8.18	0.92%	853	0	853	83	935
153 2870-7293	1.19	0.13%	124	0	124	12	136
157 2870-7471	0.35	0.04%	36	0	36	3	39
158 2870-7472	6.07	0.68%	633	0	633	61	695
162 2870-7483	0.08	0.01%	8	0	8	1	9
163 2870-7485	0.73	0.08%	76	0	76	7	83
164 2870-7487	0.45	0.05%	47	0	47	5	51
166 2890-7291	0.28	0.03%	29	0	29	3	32
167 2890-7292	0.71	0.08%	74	0	74	7	81
169 2890-7294	0.18	0.02%	19	0	19	2	20
170 2890-7295	0.09	0.01%	9	0	9	1	10
171 2890-7296	0.50	0.06%	52	0	52	5	58
172 2890-7297	0.54	0.06%	56	0	56	5	62
173 2890-7298	3.29	0.37%	343	0	343	33	376
176 2920-6620 Juvenile Detention	29.70	3.33%	3,097	0	3,097	301	3,398
178 2920-6622 Juvenile Intensive Superv	3.30	0.37%	344	0	344	33	378



Payroll Allocations

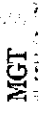
Dept:2 1010-2010 Fiscal Services

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
179 2920-6623 Juvenile Treatment	12.83	1.44%	\$1,338	\$0	\$1,338	\$130	\$1,468
180 2920-6624 Juvenile Comm. Intervent.	19.85	2.22%	2,069	0	2,069	201	2,270
193 6360-2580 Information Technology	17.90	2.00%	1,867	0	1,867	181	2,048
194 6450 Duplicating	0.13	0.01%	13	0	13	1	14
195 6550 Telecommunications	1.18	0.13%	123	0	123	12	134
196 6641-9010 Equip Pool	0.40	0.04%	42	0	42	4	46
197 6770-8690 Liability Insurance	1.13	0.13%	118	0	118	11	129
198 6770-8710 Workers Comp	0.46	0.05%	48	0	48	5	53
200 6771-8520 Health Insurance	1.65	0.18%	172	0	172	17	188
201 6771-8540 Dental Insurance	0.21	0.02%	22	0	22	2	24
202 6771-8550 Vision Insurance	0.21	0.02%	22	0	22	2	24
204 6772-8700 Unemployment Insurance	0.28	0.03%	29	0	29	3	32
205 6775-8570 Long-term Disability	0.09	0.01%	9	0	9	1	10
221 Other - 1010-2664 - 1010-2660	1.76	0.20%	184	0	184	18	201
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
Subtotal	892.83	100.00%	93,107	0	93,107	8,907	102,014
Direct Bills					0		0
TOTAL					93,107		102,014

Purchasing Allocations

Dept:2 1010-2010 Fiscal Services

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-2010 Fiscal Services	13.30	1.49%	\$1,227	\$0	\$1,227	\$0	\$1,227
3 1010-2100 Corporate Counsel	1.58	0.18%	145	0	145	14	159
4 1010-2230 Administrator	3.34	0.37%	308	0	308	30	338
5 1010-2260 Human Resources	4.33	0.48%	399	0	399	39	438
6 1010-2530 County Treasurer	9.95	1.11%	918	0	918	89	1,007
7 1010-2651 B&G-Hud. Human Services	1.05	0.12%	97	0	97	9	107
8 1010-2652 B&G-Holl Human Services	1.31	0.15%	121	0	121	12	133
9 1010-2653 B&G-Fulton Street	0.49	0.05%	45	0	45	4	50
10 1010-2654 B&G-Grand Haven	3.64	0.41%	336	0	336	33	368
11 1010-2655 B&G-12251 James	1.33	0.15%	123	0	123	12	135
12 1010-2656 B&G-Holl Dist Ct.	1.44	0.16%	133	0	133	13	146
13 1010-2658 B&G-G.H. Hlth Fac	0.57	0.06%	52	0	52	5	57
14 1010-2659 B&G-12263 James	1.59	0.18%	147	0	147	14	161
17 1010-2665 B&G-Portate/Jail/Juvenile	3.32	0.37%	307	0	307	30	336
18 1010-2667 B&G-Admin Annex	3.80	0.43%	350	0	350	34	385
19 1010-2668 B&G-FIA	1.88	0.21%	173	0	173	17	190
21 1010-1010 Commissioners	11.00	1.23%	1,015	0	1,015	99	1,114
23 1010-1310 Circuit Court	14.75	1.65%	1,361	0	1,361	132	1,493
24 1010-1360 District Court	53.83	6.03%	4,967	0	4,967	482	5,449
28 1010-1480 Probate Court	6.00	0.67%	554	0	554	54	607
29 1010-1490 Circuit Ct-Juvenile Serv	5.15	0.58%	475	0	475	46	521
34 1010-1910 Elections	1.00	0.11%	92	0	92	9	101
36 1010-2150 County Clerk	23.00	2.58%	2,122	0	2,122	206	2,329
37 1010-2250 Equalization	12.50	1.40%	1,154	0	1,154	112	1,266
38 1010-2290 Prosecuting Attorney	26.10	2.92%	2,409	0	2,409	234	2,642
39 1010-2360 Register of Deeds	9.00	1.01%	831	0	831	81	911
40 1010-2450 Survey & Remonumentation	0.05	0.01%	5	0	5	0	5
42 1010-2570 Co-Op Extension	2.70	0.30%	249	0	249	24	273
43 1010-2590 Geographic Info Sys	5.00	0.56%	461	0	461	45	506
45 1010-2750 Drain Commission	7.00	0.78%	646	0	646	63	709
47 1010-3020 Sheriff	70.95	7.95%	6,547	0	6,547	636	7,183
48 1010-3100 WEMET Operations	6.00	0.67%	554	0	554	54	607
49 1010-3113 C.O.P.S. Holland/W/ Ottawa	1.00	0.11%	92	0	92	9	101
50 1010-3119 City of Coopersville	5.00	0.56%	461	0	461	45	506
51 1010-3120 City of Hudsonville	6.00	0.67%	554	0	554	54	607
52 1010-3170 Blendon/Holl/Robsn/Zeeld	1.00	0.11%	92	0	92	9	101
55 1010-3310 Marine Safety	0.75	0.08%	69	0	69	7	76
56 1010-3510 Jail	76.00	8.51%	7,013	0	7,013	681	7,694
58 1010-4260 Emergency Services	2.10	0.24%	194	0	194	19	213
61 1010-4263 Haz-Mat Response Team	0.40	0.04%	37	0	37	4	40
62 1010-4265 Homeland Security Equip Grt	0.69	0.08%	64	0	64	6	70
63 1010-4300 Animal Control	3.00	0.34%	277	0	277	27	304



Purchasing Allocations

Dept:2 1010-2010 Fiscal Services

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
67 1010-6480 Medical Examiners	0.20	0.02%	\$18	\$0	\$18	\$2	\$20
68 1010-6810 Veteran Burial	5.95	0.67%	549	0	549	53	602
77 2081 Parks & Recreation	15.00	1.68%	1,384	0	1,384	134	1,519
78 2160 FOC	36.13	4.05%	3,334	0	3,334	324	3,657
79 2170 Judicial Grants	1.00	0.11%	92	0	92	9	101
80 2210 Health Fund	85.08	9.53%	7,851	0	7,851	762	8,614
81 2220 Mental Health Fund	165.40	18.53%	15,263	0	15,263	1,482	16,746
83 2272-5250 Landfill Tipping Allied	4.42	0.50%	408	0	408	40	447
92 2601-2320 PA Victims Grt	3.00	0.34%	277	0	277	27	304
95 2610 Community Policing/Sheriff Contracts	43.00	4.82%	3,968	0	3,968	385	4,353
96 2661 Sheriff Road Patrol	3.00	0.34%	277	0	277	27	304
100 2740-7431	4.35	0.49%	402	0	402	39	441
103 2741-7463	0.48	0.05%	44	0	44	4	49
104 2741-7464	0.90	0.10%	83	0	83	8	91
106 2742-7433	1.33	0.15%	122	0	122	12	134
110 2743-7431	0.45	0.05%	41	0	41	4	45
111 2743-7433	1.86	0.21%	172	0	172	17	189
114 2743-7460	0.41	0.05%	38	0	38	4	42
121 2744-7479	0.01	0.00%	1	0	1	0	1
122 2744-7484	0.01	0.00%	1	0	1	0	1
123 2744-7486	0.02	0.00%	2	0	2	0	2
127 2748-7431	0.84	0.09%	78	0	78	8	85
130 2748-7438-0003	0.86	0.10%	79	0	79	8	87
136 2748-7484	2.33	0.26%	215	0	215	21	236
147 2800-7480	0.05	0.01%	5	0	5	0	5
148 2800-7482	0.18	0.02%	17	0	17	2	19
150 2850-1520 Comm Corr. - Adult Prob.	8.18	0.92%	754	0	754	73	828
153 2870-7293	1.19	0.13%	110	0	110	11	120
157 2870-7471	0.35	0.04%	32	0	32	3	35
158 2870-7472	6.07	0.68%	560	0	560	54	615
162 2870-7483	0.08	0.01%	7	0	7	1	8
163 2870-7485	0.73	0.08%	67	0	67	7	74
164 2870-7487	0.45	0.05%	42	0	42	4	46
166 2890-7291	0.28	0.03%	26	0	26	3	29
167 2890-7292	0.71	0.08%	65	0	65	6	72
169 2890-7294	0.18	0.02%	16	0	16	2	18
170 2890-7295	0.09	0.01%	8	0	8	1	9
171 2890-7296	0.50	0.06%	46	0	46	5	51
172 2890-7297	0.54	0.06%	50	0	50	5	54
173 2890-7298	3.29	0.37%	304	0	304	29	333
176 2920-6620 Juvenile Detention	29.70	3.33%	2,741	0	2,741	266	3,007
178 2920-6622 Juvenile Intensive Superv	3.30	0.37%	305	0	305	30	334

Purchasing Allocations

Dept:2 1010-2010 Fiscal Services

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
179 2920-6623 Juvenile Treatment	12.83	1.44%	\$1,184	\$0	\$1,184	\$115	\$1,299
180 2920-6624 Juvenile Comm. Intervent.	19.85	2.22%	1,831	0	1,831	178	2,009
193 6360-2580 Information Technology	17.90	2.00%	1,652	0	1,652	160	1,812
194 6450 Duplicating	0.13	0.01%	12	0	12	1	13
195 6550 Telecommunications	1.18	0.13%	108	0	108	11	119
196 6641-9010 Equip Pool	0.40	0.04%	37	0	37	4	40
197 6770-8690 Liability Insurance	1.13	0.13%	104	0	104	10	114
198 6770-8710 Workers Comp	0.46	0.05%	42	0	42	4	46
200 6771-8520 Health Insurance	1.65	0.18%	152	0	152	15	167
201 6771-8540 Dental Insurance	0.21	0.02%	20	0	20	2	22
202 6771-8550 Vision Insurance	0.21	0.02%	20	0	20	2	22
204 6772-8700 Unemployment Insurance	0.28	0.03%	26	0	26	3	28
205 6775-8570 Long-term Disability	0.09	0.01%	8	0	8	1	9
221 Other - 1010-2664 - 1010-2660	1.76	0.20%	162	0	162	16	178
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
Subtotal	892.83	100.00%	82,392	0	82,392	7,882	90,274
Direct Bills					0		0
TOTAL					82,392		90,274

Cost Plan Allocations

Dept:2 1010-2010 Fiscal Services

Central Service Depts.	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Building Depreciation Charge	5.00%	\$725	\$0	\$725	\$0	\$725
2 1010-2010 Fiscal Services	5.00%	725	0	725	0	725
3 1010-2100 Corporate Counsel	5.00%	725	0	725	0	725
4 1010-2230 Administrator	5.00%	725	0	725	0	725
5 1010-2260 Human Resources	5.00%	725	0	725	0	725
6 1010-2530 County Treasurer	5.00%	725	0	725	0	725
7 1010-2651 B&G-Hud. Human Services	5.00%	725	0	725	0	725
8 1010-2652 B&G-Holl Human Services	5.00%	725	0	725	0	725
9 1010-2653 B&G-Fulton Street	5.00%	725	0	725	0	725
10 1010-2654 B&G-Grand Haven	5.00%	725	0	725	0	725
11 1010-2655 B&G-12251 James	5.00%	725	0	725	0	725
12 1010-2656 B&G-Holl Dist Ct.	5.00%	725	0	725	0	725
13 1010-2658 B&G-G.H. Hlth Fac	5.00%	725	0	725	0	725
14 1010-2659 B&G-12263 James	5.00%	725	0	725	0	725
16 1010-2661 B&G-Emergency Serv	5.00%	725	0	725	0	725
17 1010-2665 B&G-Portbate/Jail/Juvenile	5.00%	725	0	725	0	725
18 1010-2667 B&G-Admin Annex	5.00%	725	0	725	0	725
19 1010-2668 B&G-FIA	5.00%	725	0	725	0	725
20 1010-8650 Insurance	5.00%	725	0	725	0	725
221 Other - 1010-2664 - 1010-2660	5.00%	725	0	725	0	725
Subtotal	100.00%	14,500	0	14,500	0	14,500
Direct Bills				0		0
TOTAL				14,500		14,500

ALLOCATION SUMMARY

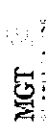
Dept:2 1010-2010 Fiscal Services

Department	A/P	G/L Budget/ Audit, Grants	Payroll	Purchasing	Cost Plan	Total
0 DIRECT BILLED		\$0	\$0	\$0	\$0	\$0
1 Building Depreciation Charge	0	0	0	0	725	725
2 1010-2010 Fiscal Services	3,315	12,429	1,387	1,227	725	19,084
3 1010-2100 Corporate Counsel	431	1,607	180	159	725	3,103
4 1010-2230 Administrator	913	3,409	382	338	725	5,767
5 1010-2260 Human Resources	1,183	4,414	495	438	725	7,254
6 1010-2530 County Treasurer	2,721	10,155	1,138	1,007	725	15,746
7 1010-2651 B&G-Hud. Human Services	288	1,076	121	107	725	2,316
8 1010-2652 B&G-Holl Human Services	359	1,339	150	133	725	2,706
9 1010-2653 B&G-Fulton Street	134	499	56	50	725	1,463
10 1010-2654 B&G-Grand Haven	994	3,712	416	368	725	6,216
11 1010-2655 B&G-12251 James	364	1,359	152	135	725	2,736
12 1010-2656 B&G-Holl Dist Ct.	395	1,473	165	146	725	2,903
13 1010-2658 B&G-G.H. Hlth Fac	155	578	65	57	725	1,579
14 1010-2659 B&G-12263 James	435	1,625	182	161	725	3,128
16 1010-2661 B&G-Emergency Serv	0	0	0	0	725	725
17 1010-2665 B&G-Probate/Jail/Juvenile	909	3,391	380	336	725	5,742
18 1010-2667 B&G-Admin Annex	1,038	3,876	435	385	725	6,459
19 1010-2668 B&G-FIA	514	1,918	215	190	725	3,562
20 1010-8650 Insurance	0	0	0	0	725	725
21 1010-1010 Commissioners	3,008	11,226	1,259	1,114	0	16,606
23 1010-1310 Circuit Court	4,033	15,053	1,688	1,493	0	22,267
24 1010-1360 District Court	14,718	54,932	6,158	5,449	0	81,257
28 1010-1480 Probate Court	1,641	6,123	686	607	0	9,058
29 1010-1490 Circuit Ct-Juvenile Serv	1,408	5,256	589	521	0	7,775
34 1010-1910 Elections	273	1,021	114	101	0	1,510
36 1010-2150 County Clerk	6,289	23,473	2,631	2,329	0	34,722
37 1010-2250 Equalization	3,418	12,757	1,430	1,266	0	18,871
38 1010-2290 Prosecuting Attorney	7,137	26,637	2,986	2,642	0	39,402
39 1010-2360 Register of Deeds	2,461	9,185	1,030	911	0	13,587
40 1010-2450 Survey & Remonumentation	14	51	6	5	0	75
42 1010-2570 Co-Op Extension	738	2,756	309	273	0	4,076
43 1010-2590 Geographic Info Sys	1,367	5,103	572	506	0	7,548
45 1010-2750 Drain Commission	1,914	7,144	801	709	0	10,568
47 1010-3020 Sheriff	19,400	72,409	8,117	7,183	0	107,109
48 1010-3100 WEMET Operations	1,641	6,123	686	607	0	9,058
49 1010-3113 C.O.P.S. Holland/AV Ottawa	273	1,021	114	101	0	1,510
50 1010-3119 City of Coopersville	1,367	5,103	572	506	0	7,548
51 1010-3120 City of Hudsonville	1,641	6,123	686	607	0	9,058
52 1010-3170 Blendon/Holl/Robsn/Zeeld	273	1,021	114	101	0	1,510
55 1010-3310 Marine Safety	205	765	86	76	0	1,132

ALLOCATION SUMMARY

Dept:2 1010-2010 Fiscal Services

Department	A/P	G/L Budget/ Audit, Grants	Payroll	Purchasing	Cost Plan	Total
56 1010-3510 Jail	20,781	\$77,563	\$8,695	\$7,694	\$0	\$114,733
58 1010-4260 Emergency Services	574	2,143	240	213	0	3,170
61 1010-4263 Haz-Mat Response Team	109	408	46	40	0	604
62 1010-4265 Homeland Security Equip Grt	189	707	79	70	0	1,046
63 1010-4300 Animal Control	820	3,062	343	304	0	4,529
67 1010-6480 Medical Examiners	55	204	23	20	0	302
68 1010-6810 Veteran Burial	1,627	6,072	681	602	0	8,982
77 2081 Parks & Recreation	4,101	15,308	1,716	1,519	0	22,645
78 2160 FOC	9,878	36,868	4,133	3,657	0	54,536
79 2170 Judicial Grants	273	1,021	114	101	0	1,510
80 2210 Health Fund	23,264	86,829	9,734	8,614	0	128,441
81 2220 Mental Health Fund	45,226	168,801	18,923	16,746	0	249,695
83 2272-5250 Landfill Tipping Allied	1,209	4,511	506	447	0	6,673
92 2601-2320 PA Victims Grt	820	3,062	343	304	0	4,529
95 2610 Community Policing/Sheriff Contracts	11,758	43,884	4,920	4,353	0	64,915
96 2661 Sheriff Road Patrol	820	3,062	343	304	0	4,529
100 2740-7431	1,190	4,442	498	441	0	6,571
103 2741-7463	132	492	55	49	0	728
104 2741-7464	247	921	103	91	0	1,362
106 2742-7433	362	1,352	152	134	0	2,000
110 2743-7431	122	457	51	45	0	676
111 2743-7433	510	1,902	213	189	0	2,814
114 2743-7460	113	423	47	42	0	625
121 2744-7479	2	7	1	1	0	11
122 2744-7484	2	8	1	1	0	12
123 2744-7486	6	23	3	2	0	35
127 2748-7431	230	857	96	85	0	1,268
130 2748-7438-0003	234	874	98	87	0	1,292
136 2748-7484	638	2,380	267	236	0	3,520
147 2800-7480	13	50	6	5	0	74
148 2800-7482	50	187	21	19	0	276
150 2850-1520 Comm Corr. - Adult Prob.	2,235	8,343	935	828	0	12,341
153 2870-7293	325	1,212	136	120	0	1,793
157 2870-7471	94	352	39	35	0	521
158 2870-7472	1,660	6,197	695	615	0	9,167
162 2870-7483	21	80	9	8	0	118
163 2870-7485	199	741	83	74	0	1,096
164 2870-7487	123	459	51	46	0	679
166 2890-7291	77	288	32	29	0	426
167 2890-7292	193	722	81	72	0	1,067
169 2890-7294	49	182	20	18	0	269



ALLOCATION SUMMARY

Dept:2 1010-2010 Fiscal Services

Department	A/P	G/L Budget/ Audit, Grants	Payroll	Purchasing	Cost Plan	Total
170 2890-7295	24	\$91	\$10	\$9	\$0	\$134
171 2890-7296	138	513	58	51	0	759
172 2890-7297	147	549	62	54	0	812
173 2890-7298	899	3,357	376	333	0	4,965
176 2920-6620 Juvenile Detention	8,121	30,311	3,398	3,007	0	44,836
178 2920-6622 Juvenile Intensive Superv	902	3,368	378	334	0	4,982
179 2920-6623 Juvenile Treatment	3,508	13,094	1,468	1,299	0	19,369
180 2920-6624 Juvenile Comm. Intervent.	5,426	20,253	2,270	2,009	0	29,959
193 6360-2580 Information Technology	4,894	18,268	2,048	1,812	0	27,023
194 6450 Duplicating	34	128	14	13	0	189
195 6550 Telecommunications	321	1,199	134	119	0	1,774
196 6641-9010 Equip Pool	109	408	46	40	0	604
197 6770-8690 Liability Insurance	309	1,153	129	114	0	1,706
198 6770-8710 Workers Comp	126	468	53	46	0	693
200 6771-8520 Health Insurance	450	1,680	188	167	0	2,485
201 6771-8540 Dental Insurance	59	218	24	22	0	323
202 6771-8550 Vision Insurance	59	218	24	22	0	323
204 6772-8700 Unemployment Insurance	77	287	32	28	0	424
205 6775-8570 Long-term Disability	25	93	10	9	0	137
221 Other - 1010-2664 - 1010-2660	481	1,796	201	178	725	3,382
999 2nd Allocation Orphans	(0)	0	(0)	(0)	0	(0)
Total	243,808	910,046	102,014	90,274	14,500	1,360,642

Legal Corporation Counsel
1010-2100

Nature and Extent of Service

The County Prosecuting Attorney's Office administered the Corporate Counsel service. The Corporate Counsel handles consultation, discussion and advice in County legal matters. Duties include legal research, drafting and reviewing contracts and policies, preparing press releases, conferring with County officials and any other service that may be necessary to make clear or resolve County legal matters.

All departments of the County benefit the Corporate Counsel service. Counsel is given to those departments administering Federal and State programs therefore Federal and State programs benefit. The costs for Corporate Counsel have been divided into two main categories and have been distributed to all departments receiving the service.

Legal Services/Specific – For plan purposes, the number of emergency contracts reviewed by services departments is used as the basis of allocation. This base most accurately reflects the total costs in proportion to the actual costs of each department.

General Legal Services – For plan purposes, the general Corporation Counsel services have been allocated to each department based on the number of full time employees.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefiting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:3 1010-2100 Corporate Counsel

	Amount	General Admin	Legal Services	Gen Admin Legal
Salaries	\$133,514	\$0	\$26,703	\$106,811
Salary % Split		.00%	20.00%	80.00%
Benefits	56,364	0	11,273	45,091
	189,878	0	37,976	151,902
SUPPLY & SERVICES COST				
Legal/Trial Ct	3,588	0	0	0
Service Contracts	1,380	0	276	1,104
Memberships & Dues	320	0	64	256
Data Processing	7,882	0	1,576	6,306
Telephone	1,137	0	227	910
Travel - Mileage	273	0	55	218
Equip Rental	30	0	6	24
Supplies	9,968	0	1,994	7,974
DEPARTMENT Cost Total	24,578	0	4,198	16,792
ADJUSTMENTS				
Legal/Trial Ct	(3,588)	0	0	0
Total	210,868	0	42,174	168,694
General Admin Distribution		0	0	0
Grand Total	\$210,868		\$42,174	\$168,694

B. INCOMING COSTS - (Default Spread Salary%)

Department	First Incoming	Second Incoming	Legal Services	Gen Admin Legal
1 2667 Fillmore Admin Annex	\$2,560	\$0	\$512	\$2,048
Subtotal - Building Depreciation Charge	2,560	0	512	2,048
2 A/P	393	0	79	314
2 G/L Budget/Audit, Grants	1,472	0	294	1,178
2 Payroll	164	0	33	131
2 Purchasing	145	0	29	116
2 Cost Plan	725	0	145	580
Subtotal - 1010-2010 Fiscal Services	2,899	0	580	2,319
3 Gen Admin Legal	0	305	61	244
Subtotal - 1010-2100 Corporate Counsel	0	305	61	244
4 County Admin	0	740	148	592
Subtotal - 1010-2230 Administrator	0	740	148	592
5 Personnel Mgmt	0	901	180	721
Subtotal - 1010-2260 Human Resources	0	901	180	721
6 Accounting Gen Fund	0	915	183	732
Subtotal - 1010-2530 County Treasurer	0	915	183	732
18 Admin Annex	0	4,153	831	3,322
Subtotal - 1010-2667 B&G-Admin Annex	0	4,153	831	3,322
20 General Liability	0	3,753	751	3,002
Subtotal - 1010-8650 Insurance	0	3,753	751	3,002
1 2667 Fillmore Admin Annex	0	1	0	1
Subtotal - Building Depreciation Charge	0	1	0	1
2 A/P	0	38	8	30
2 G/L Budget/Audit, Grants	0	135	27	108
2 Payroll	0	16	3	13
2 Purchasing	0	14	3	11

B. INCOMING COSTS - (Default Spread Salary%)

Dept:3 1010-2100 Corporate Counsel

Department	First Incoming	Second Incoming	Legal Services	Gen Admin Legal
2 Cost Plan	\$0	\$0	\$0	\$0
Subtotal - 1010-2010 Fiscal Services	0	203	41	162
Total Incoming	5,459	10,971	3,286	13,144
			%20.00	%80.00
C. TOTAL ALLOCATED		\$227,298	\$45,460	\$181,838

Legal Services Allocations

Dept:3 1010-2100 Corporate Counsel

	# of Emergency Contracts	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-2010 Fiscal Services	12.00	2.03%	\$880	\$0	\$880	\$0	\$880
4 1010-2230 Administrator	8.00	1.36%	587	0	587	30	617
5 1010-2260 Human Resources	1.00	0.17%	73	0	73	4	77
28 1010-1480 Probate Court	21.00	3.56%	1,540	0	1,540	80	1,620
29 1010-1490 Circuit Ct-Juvenile Serv	16.00	2.71%	1,173	0	1,173	61	1,234
38 1010-2290 Prosecuting Attorney	3.00	0.51%	220	0	220	11	231
42 1010-2570 Co-Op Extension	1.00	0.17%	73	0	73	4	77
47 1010-3020 Sheriff	18.00	3.05%	1,320	0	1,320	68	1,388
58 1010-4260 Emergency Services	2.00	0.34%	147	0	147	8	154
69 1010-7211 Planning/Performance Impv	8.00	1.36%	587	0	587	30	617
77 2081 Parks & Recreation	2.00	0.34%	147	0	147	8	154
78 2160 FOC	1.00	0.17%	73	0	73	4	77
80 2210 Health Fund	28.00	4.75%	2,053	0	2,053	106	2,160
81 2220 Mental Health Fund	163.00	27.63%	11,954	0	11,954	619	12,572
94 2609 Sheriff Grt Prgm	2.00	0.34%	147	0	147	8	154
100 2740-7431	8.40	1.42%	616	0	616	32	648
102 2741-7431	5.04	0.85%	370	0	370	19	389
103 2741-7463	8.40	1.42%	616	0	616	32	648
104 2741-7464	8.40	1.42%	616	0	616	32	648
106 2742-7433	11.77	1.99%	863	0	863	45	908
107 2742-7454	6.72	1.14%	493	0	493	26	518
110 2743-7431	10.09	1.71%	740	0	740	38	778
111 2743-7433	31.94	5.41%	2,342	0	2,342	121	2,464
113 2743-7455	18.49	3.13%	1,356	0	1,356	70	1,426
114 2743-7460	8.40	1.42%	616	0	616	32	648
115 2743-7489	1.68	0.28%	123	0	123	6	130
116 2743-7491	3.36	0.57%	246	0	246	13	259
118 2744-7293	3.36	0.57%	246	0	246	13	259
128 2748-7432	1.68	0.28%	123	0	123	6	130
129 2748-7433	67.23	11.40%	4,930	0	4,930	255	5,185
130 2748-7438-0003	2.52	0.43%	185	0	185	10	194
131 2748-7438-0007	2.52	0.43%	185	0	185	10	194
132 2748-7445	3.36	0.57%	246	0	246	13	259
134 2748-7447	1.68	0.28%	123	0	123	6	130
135 2748-7460	1.68	0.28%	123	0	123	6	130
137 2748-7486	15.13	2.56%	1,110	0	1,110	57	1,167
138 2748-7495	11.77	1.99%	863	0	863	45	908
150 2850-1520 Comm Corr. - Adult Prob.	5.00	0.85%	367	0	367	19	386
153 2870-7293	55.00	9.32%	4,033	0	4,033	209	4,242
158 2870-7472	1.68	0.28%	123	0	123	6	130
163 2870-7485	1.68	0.28%	123	0	123	6	130
193 6360-2580 Information Technology	7.00	1.19%	513	0	513	27	540

Legal Services Allocations

Dept:3 1010-2100 Corporate Counsel

	# of Emergency Contracts	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
999 2nd Allocation Orphans	0.00	0.00%	\$0	\$0	\$0	\$(0)	\$(0)
Subtotal	589.98	100.00%	43,266	0	43,266	2,194	45,460
Direct Bills					0		0
TOTAL					43,266		45,460

Gen Admin Legal Allocations

Dept:3 1010-2100 Corporate Counsel

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-2010 Fiscal Services	13.30	1.49%	\$2,578	\$0	\$2,578	\$0	\$2,578
3 1010-2100 Corporate Counsel	1.58	0.18%	305	0	305	0	305
4 1010-2230 Administrator	3.34	0.37%	647	0	647	33	681
5 1010-2260 Human Resources	4.33	0.48%	838	0	838	43	882
6 1010-2530 County Treasurer	9.95	1.11%	1,929	0	1,929	99	2,028
7 1010-2651 B&G-Hud. Human Services	1.05	0.12%	204	0	204	11	215
8 1010-2652 B&G-Holl Human Services	1.31	0.15%	254	0	254	13	267
9 1010-2653 B&G-Fulton Street	0.49	0.05%	95	0	95	5	100
10 1010-2654 B&G-Grand Haven	3.64	0.41%	705	0	705	36	741
11 1010-2655 B&G-12251 James	1.33	0.15%	258	0	258	13	272
12 1010-2656 B&G-Holl Dist Ct.	1.44	0.16%	280	0	280	14	294
13 1010-2658 B&G-G.H. Hlth Fac	0.57	0.06%	110	0	110	6	115
14 1010-2659 B&G-12263 James	1.59	0.18%	309	0	309	16	324
17 1010-2665 B&G-Portate/Jail/Juvenile	3.32	0.37%	644	0	644	33	677
18 1010-2667 B&G-Admin Annex	3.80	0.43%	736	0	736	38	774
19 1010-2668 B&G-FIA	1.88	0.21%	364	0	364	19	383
21 1010-1010 Commissioners	11.00	1.23%	2,132	0	2,132	110	2,242
23 1010-1310 Circuit Court	14.75	1.65%	2,859	0	2,859	147	3,006
24 1010-1360 District Court	53.83	6.03%	10,433	0	10,433	538	10,971
28 1010-1480 Probate Court	6.00	0.67%	1,163	0	1,163	60	1,223
29 1010-1490 Circuit Ct-Juvenile Serv	5.15	0.58%	998	0	998	51	1,050
34 1010-1910 Elections	1.00	0.11%	194	0	194	10	204
36 1010-2150 County Clerk	23.00	2.58%	4,458	0	4,458	230	4,688
37 1010-2250 County Equalization	12.50	1.40%	2,423	0	2,423	125	2,548
38 1010-2290 Prosecuting Attorney	26.10	2.92%	5,059	0	5,059	261	5,320
39 1010-2360 Register of Deeds	9.00	1.01%	1,745	0	1,745	90	1,834
40 1010-2450 Survey & Remonumentation	0.05	0.01%	10	0	10	0	10
42 1010-2570 Co-Op Extension	2.70	0.30%	523	0	523	27	550
43 1010-2590 Geographic Info Sys	5.00	0.56%	969	0	969	50	1,019
45 1010-2750 Drain Commission	7.00	0.78%	1,357	0	1,357	70	1,427
47 1010-3020 Sheriff	70.95	7.95%	13,752	0	13,752	709	14,462
48 1010-3100 WEMET Operations	6.00	0.67%	1,163	0	1,163	60	1,223
49 1010-3113 C.O.P.S. Holland/W Ottawa	1.00	0.11%	194	0	194	10	204
50 1010-3119 City of Coopersville	5.00	0.56%	969	0	969	50	1,019
51 1010-3120 City of Hudsonville	6.00	0.67%	1,163	0	1,163	60	1,223
52 1010-3170 Blendon/Holl/Robsn/Zeeld	1.00	0.11%	194	0	194	10	204
55 1010-3310 Marine Safety	0.75	0.08%	145	0	145	7	153
56 1010-3510 Jail	76.00	8.51%	14,731	0	14,731	760	15,491
58 1010-4260 Emergency Services	2.10	0.24%	407	0	407	21	428
61 1010-4263 Haz-Mat Response Team	0.40	0.04%	78	0	78	4	82
62 1010-4265 Homeland Security Equip Grt	0.69	0.08%	134	0	134	7	141
63 1010-4300 Animal Control	3.00	0.34%	582	0	582	30	611

Ottawa County, Michigan
A-87 Cost Allocation Plan

2010
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Gen Admin Legal Allocations

Dept:3 1010-2100 Corporate Counsel

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
67 1010-6480 Medical Examiners	0.20	0.02%	\$39	\$0	\$39	\$2	\$41
69 1010-7211 Planning/Performance Impv	5.95	0.67%	1,153	0	1,153	59	1,213
77 2081 Parks & Recreation	15.00	1.68%	2,908	0	2,908	150	3,057
78 2160 FOC	36.13	4.05%	7,002	0	7,002	361	7,363
79 2170 Judicial Grants	1.00	0.11%	194	0	194	10	204
80 2210 Health Fund	85.08	9.53%	16,491	0	16,491	851	17,342
81 2220 Mental Health Fund	165.40	18.53%	32,060	0	32,060	1,653	33,714
83 2272-5250 Landfill Tipping Allied	4.42	0.50%	857	0	857	44	901
92 2601-2320 PA Victims Grt	3.00	0.34%	582	0	582	30	611
95 2610 Community Policing/Sheriff Contracts	43.00	4.82%	8,335	0	8,335	430	8,765
96 2661 Sheriff Road Patrol	3.00	0.34%	582	0	582	30	611
100 2740-7431	4.35	0.49%	844	0	844	44	887
103 2741-7463	0.48	0.05%	93	0	93	5	98
104 2741-7464	0.90	0.10%	175	0	175	9	184
106 2742-7433	1.33	0.15%	257	0	257	13	270
110 2743-7431	0.45	0.05%	87	0	87	4	91
111 2743-7433	1.86	0.21%	361	0	361	19	380
114 2743-7460	0.41	0.05%	80	0	80	4	84
121 2744-7479	0.01	0.00%	1	0	1	0	1
122 2744-7484	0.01	0.00%	2	0	2	0	2
123 2744-7486	0.02	0.00%	4	0	4	0	5
127 2748-7431	0.84	0.09%	163	0	163	8	171
130 2748-7438-0003	0.86	0.10%	166	0	166	9	174
136 2748-7484	2.33	0.26%	452	0	452	23	475
147 2800-7480	0.05	0.01%	9	0	9	0	10
148 2800-7482	0.18	0.02%	35	0	35	2	37
150 2850-1520 Comm Corr. - Adult Prob.	8.18	0.92%	1,585	0	1,585	82	1,666
153 2870-7293	1.19	0.13%	230	0	230	12	242
157 2870-7471	0.35	0.04%	67	0	67	3	70
158 2870-7472	6.07	0.68%	1,177	0	1,177	61	1,238
162 2870-7483	0.08	0.01%	15	0	15	1	16
163 2870-7485	0.73	0.08%	141	0	141	7	148
164 2870-7487	0.45	0.05%	87	0	87	4	92
166 2890-7291	0.28	0.03%	55	0	55	3	57
167 2890-7292	0.71	0.08%	137	0	137	7	144
169 2890-7294	0.18	0.02%	35	0	35	2	36
170 2890-7295	0.09	0.01%	17	0	17	1	18
171 2890-7296	0.50	0.06%	97	0	97	5	103
172 2890-7297	0.54	0.06%	104	0	104	5	110
173 2890-7298	3.29	0.37%	638	0	638	33	670
176 2920-6620 Juvenile Detention	29.70	3.33%	5,757	0	5,757	297	6,054
178 2920-6622 Juvenile Intensive Superv	3.30	0.37%	640	0	640	33	673

Gen Admin Legal Allocations

Dept:3 1010-2100 Corporate Counsel

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
179 2920-6623 Juvenile Treatment	12.83	1.44%	\$2,487	\$0	\$2,487	\$128	\$2,615
180 2920-6624 Juvenile Comm. Intervent.	19.85	2.22%	3,847	0	3,847	198	4,045
193 6360-2580 Information Technology	17.90	2.00%	3,470	0	3,470	179	3,649
194 6450 Duplicating	0.13	0.01%	24	0	24	1	25
195 6550 Telecommunications	1.18	0.13%	228	0	228	12	240
196 6641-9010 Equip Pool	0.40	0.04%	78	0	78	4	82
197 6770-8690 Liability Insurance	1.13	0.13%	219	0	219	11	230
198 6770-8710 Workers Comp	0.46	0.05%	89	0	89	5	94
200 6771-8520 Health Insurance	1.65	0.18%	319	0	319	16	336
201 6771-8540 Dental Insurance	0.21	0.02%	41	0	41	2	44
202 6771-8550 Vision Insurance	0.21	0.02%	41	0	41	2	44
204 6772-8700 Unemployment Insurance	0.28	0.03%	54	0	54	3	57
205 6775-8570 Long-term Disability	0.09	0.01%	18	0	18	1	19
221 Other - 1010-2664 - 1010-2660	1.76	0.20%	341	0	341	18	359
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
Subtotal	892.83	100.00%	173,061	0	173,061	8,777	181,838
Direct Bills					0		0
TOTAL					173,061		181,838

ALLOCATION SUMMARY

Dept:3 1010-2100 Corporate Counsel

Department	Legal Services	Gen Admin Legal	Total
	\$0	\$0	\$0
0 DIRECT BILLED	0	0	0
2 1010-2010 Fiscal Services	880	2,578	3,458
3 1010-2100 Corporate Counsel	0	305	305
4 1010-2230 Administrator	617	681	1,298
5 1010-2260 Human Resources	77	882	959
6 1010-2530 County Treasurer	0	2,028	2,028
7 1010-2651 B&G-Hud. Human Services	0	215	215
8 1010-2652 B&G-Holl Human Services	0	267	267
9 1010-2653 B&G-Fulton Street	0	100	100
10 1010-2654 B&G-Grand Haven	0	741	741
11 1010-2655 B&G-12251 James	0	272	272
12 1010-2656 B&G-Holl Dist Ct.	0	294	294
13 1010-2658 B&G-G.H. Hlth Fac	0	115	115
14 1010-2659 B&G-12263 James	0	324	324
17 1010-2665 B&G-Portate/Jail/Juvenile	0	677	677
18 1010-2667 B&G-Admin Annex	0	774	774
19 1010-2668 B&G-FIA	0	383	383
21 1010-1010 Commissioners	0	2,242	2,242
23 1010-1310 Circuit Court	0	3,006	3,006
24 1010-1360 District Court	0	10,971	10,971
28 1010-1480 Probate Court	1,620	1,223	2,843
29 1010-1490 Circuit Ct-Juvenile Serv	1,234	1,050	2,284
34 1010-1910 Elections	0	204	204
36 1010-2150 County Clerk	0	4,688	4,688
37 1010-2250 Equalization	0	2,548	2,548
38 1010-2290 Prosecuting Attorney	231	5,320	5,551
39 1010-2360 Register of Deeds	0	1,834	1,834
40 1010-2450 Survey & Remonumentation	0	10	10
42 1010-2570 Co-Op Extension	77	550	627
43 1010-2590 Geographic Info Sys	0	1,019	1,019
45 1010-2750 Drain Commission	0	1,427	1,427
47 1010-3020 Sheriff	1,388	14,462	15,850
48 1010-3100 WEMET Operations	0	1,223	1,223
49 1010-3113 C.O.P.S. Holland/W Ottawa	0	204	204
50 1010-3119 City of Coopersville	0	1,019	1,019
51 1010-3120 City of Hudsonville	0	1,223	1,223
52 1010-3170 Blendon/Holl/Robnsn/Zeeld	0	204	204
55 1010-3310 Marine Safety	0	153	153
56 1010-3510 Jail	0	15,491	15,491
58 1010-4260 Emergency Services	154	428	582
61 1010-4263 Haz-Mat Response Team	0	82	82

ALLOCATION SUMMARY

Dept:3 1010-2100 Corporate Counsel

Department	Legal Services	Gen Admin Legal	Total
62 1010-4265 Homeland Security Equip Grt	0	\$141	\$141
63 1010-4300 Animal Control	0	611	611
67 1010-6480 Medical Examiners	0	41	41
69 1010-7211 Planning/Performance Impv	617	1,213	1,830
77 2081 Parks & Recreation	154	3,057	3,212
78 2160 FOC	77	7,363	7,441
79 2170 Judicial Grants	0	204	204
80 2210 Health Fund	2,160	17,342	19,502
81 2220 Mental Health Fund	12,572	33,714	46,286
83 2272-5250 Landfill Tipping Allied	0	901	901
92 2601-2320 PA Victims Grt	0	611	611
94 2609 Sheriff Grt Prgm	154	0	154
95 2610 Community Policing/Sheriff Contracts	0	8,765	8,765
96 2661 Sheriff Road Patrol	0	611	611
100 2740-7431	648	887	1,535
102 2741-7431	389	0	389
103 2741-7463	648	98	746
104 2741-7464	648	184	832
106 2742-7433	908	270	1,178
107 2742-7454	518	0	518
110 2743-7431	778	91	870
111 2743-7433	2,464	380	2,843
113 2743-7455	1,426	0	1,426
114 2743-7460	648	84	732
115 2743-7489	130	0	130
116 2743-7491	259	0	259
118 2744-7293	259	0	259
121 2744-7479	0	1	1
122 2744-7484	0	2	2
123 2744-7486	0	5	5
127 2748-7431	0	171	171
128 2748-7432	130	0	130
129 2748-7433	5,185	0	5,185
130 2748-7438-0003	194	174	369
131 2748-7438-0007	194	0	194
132 2748-7445	259	0	259
134 2748-7447	130	0	130
135 2748-7460	130	0	130
136 2748-7484	0	475	475
137 2748-7486	1,167	0	1,167
138 2748-7495	908	0	908

ALLOCATION SUMMARY

Department	Legal Services	Gen Admin Legal	Total
147 2800-7480	0	\$10	\$10
148 2800-7482	0	37	37
150 2850-1520 Comm Corr. - Adult Prob.	386	1,666	2,052
153 2870-7293	4,242	242	4,484
157 2870-7471	0	70	70
158 2870-7472	130	1,238	1,367
162 2870-7483	0	16	16
163 2870-7485	130	148	278
164 2870-7487	0	92	92
166 2890-7291	0	57	57
167 2890-7292	0	144	144
169 2890-7294	0	36	36
170 2890-7295	0	18	18
171 2890-7296	0	103	103
172 2890-7297	0	110	110
173 2890-7298	0	670	670
176 2920-6620 Juvenile Detention	0	6,054	6,054
178 2920-6622 Juvenile Intensive Superv	0	673	673
179 2920-6623 Juvenile Treatment	0	2,615	2,615
180 2920-6624 Juvenile Comm. Intervent.	0	4,045	4,045
193 6360-2580 Information Technology	540	3,649	4,188
194 6450 Duplicating	0	25	25
195 6550 Telecommunications	0	240	240
196 6641-9010 Equip Pool	0	82	82
197 6770-8690 Liability Insurance	0	230	230
198 6770-8710 Workers Comp	0	94	94
200 6771-8520 Health Insurance	0	336	336
201 6771-8540 Dental Insurance	0	44	44
202 6771-8550 Vision Insurance	0	44	44
204 6772-8700 Unemployment Insurance	0	57	57
205 6775-8570 Long-term Disability	0	19	19
221 Other - 1010-2664 - 1010-2660	0	359	359
999 2nd Allocation Orphans	(0)	(0)	(0)
Total	45,460	181,838	227,298

County Administrator
1010-2230

Nature and Extent of Service

The County Administrator's Office provides overall administration to County departments and their grant programs. Administrative services include personnel services, monitoring and implementation of personnel policies, union and non-union contracts, fringe benefit agreements, life insurance, unemployment insurance, retirement planning and monitoring and record keeping. The administration department is also responsible for the preparation, review and monitoring the County budget, including monitoring fund deficits and operating deficiencies, appropriations, collection and disbursements of funds and the maintenance of title to assets.

The coordination of the departments with various problems which arise during the normal course of daily operations is handled by the Administrator's office. Problems could include: problems with an employee, a space problem, storage conditions, need for more equipment, among other issues. The administrator's office is responsible for reviewing contracts and correspondence between the County's legal counsel attorneys and the department heads.

Contracts for liability, health, workers' compensation insurance are administered through the administrator's office. The administrator's office handles the review of coverage, maintenance of files for financial reporting, cost comparisons, and policy change. The cost for these services has been allocated to all departments based on the number of full time employees.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefiting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:4 1010-2230 Administrator

		Amount	General Admin	County Admin
Salaries	S1	\$258,785	\$0	\$258,785
Salary % Split			.00%	100.00%
Benefits	S	97,624	0	97,624
		356,409	0	356,409
SUPPLY & SERVICES COST				
Office Supplies	S	3,695	0	3,695
Printing & Binding	S	1,132	0	1,132
Postage	S	465	0	465
Periodicals	S	0	0	0
Operational Supplies	S	2,931	0	2,931
Legal/Trial Ct	D	0	0	0
Service Contracts	S	564	0	564
Memberships & Dues	S	3,179	0	3,179
Data Processing	S	14,044	0	14,044
Telephone	S	3,491	0	3,491
Travel - Mileage	S	7,001	0	7,001
Conferences	S	8,146	0	8,146
Employee Training	S	249	0	249
Equip Rental	S	32	0	32
DEPARTMENT Cost Total		44,929	0	44,929
ADJUSTMENTS				
Legal/Trial Ct	D	0	0	0
Total		401,338	0	401,338
General Admin Distribution			0	0
Grand Total		\$401,338		\$401,338

B. INCOMING COSTS - (Default Spread Salary%)

Department	First Incoming	Second Incoming	County Admin
1 2667 Fillmore Admin Annex	\$11,674	\$0	\$11,674
Subtotal - Building Depreciation Charge	11,674	0	11,674
2 A/P	832	0	832
2 G/L Budget/Audit, Grants	3,121	0	3,121
2 Payroll	348	0	348
2 Purchasing	308	0	308
2 Cost Plan	725	0	725
Subtotal - 1010-2010 Fiscal Services	5,334	0	5,334
3 Legal Services	587	0	587
3 Gen Admin Legal	647	0	647
Subtotal - 1010-2100 Corporate Counsel	1,234	0	1,234
4 County Admin	0	1,570	1,570
Subtotal - 1010-2230 Administrator	0	1,570	1,570
5 Personnel Mgmt	0	1,910	1,910
Subtotal - 1010-2260 Human Resources	0	1,910	1,910
6 Accounting Gen Fund	0	986	986
Subtotal - 1010-2530 County Treasurer	0	986	986
18 Admin Annex	0	18,938	18,938
Subtotal - 1010-2667 B&G-Admin Annex	0	18,938	18,938
20 General Liability	0	7,959	7,959
Subtotal - 1010-8650 Insurance	0	7,959	7,959
1 2667 Fillmore Admin Annex	0	5	5
Subtotal - Building Depreciation Charge	0	5	5
2 A/P	0	81	81
2 G/L Budget/Audit, Grants	0	287	287
2 Payroll	0	34	34

B. INCOMING COSTS - (Default Spread Salary%)

Department	First Incoming	Second Incoming	County Admin
2 Purchasing	\$0	\$30	\$30
2 Cost Plan	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	432	432
3 Legal Services	0	30	30
3 Gen Admin Legal	0	33	33
Subtotal - 1010-2100 Corporate Counsel	0	63	63
Total Incoming	18,242	31,863	50,105
C. TOTAL ALLOCATED		\$451,443	%100.00 \$451,443

County Admin - Allocations

Dept 4 1010-2230 Administrator

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-2010 Fiscal Services	13.30	1.49%	\$6,250	\$0	\$6,250	\$0	\$6,250
3 1010-2100 Corporate Counsel	1.58	0.18%	740	0	740	0	740
4 1010-2230 Administrator	3.34	0.37%	1,570	0	1,570	0	1,570
5 1010-2260 Human Resources	4.33	0.48%	2,032	0	2,032	158	2,190
6 1010-2530 County Treasurer	9.95	1.11%	4,676	0	4,676	362	5,038
7 1010-2651 B&G-Hud. Human Services	1.05	0.12%	495	0	495	38	534
8 1010-2652 B&G-Holl Human Services	1.31	0.15%	617	0	617	18	664
9 1010-2653 B&G-Fulton Street	0.49	0.05%	230	0	230	48	248
10 1010-2654 B&G-Grand Haven	3.64	0.41%	1,709	0	1,709	132	1,842
11 1010-2655 B&G-12251 James	1.33	0.15%	626	0	626	49	674
12 1010-2656 B&G-Holl Dist Ct.	1.44	0.16%	678	0	678	53	731
13 1010-2658 B&G-G.H. Hlth Fac	0.57	0.06%	266	0	266	21	287
14 1010-2659 B&G-12263 James	1.59	0.18%	748	0	748	58	806
17 1010-2665 B&G-Portate/Jail/Juvenile	3.32	0.37%	1,562	0	1,562	121	1,683
18 1010-2667 B&G-Admin Annex	3.80	0.43%	1,785	0	1,785	138	1,923
19 1010-2668 B&G-FIA	1.88	0.21%	883	0	883	68	951
21 1010-1010 Commissioners	11.00	1.23%	5,169	0	5,169	401	5,570
23 1010-1310 Circuit Court	14.75	1.65%	6,932	0	6,932	537	7,469
24 1010-1360 District Court	53.83	6.03%	25,295	0	25,295	1,961	27,255
28 1010-1480 Probate Court	6.00	0.67%	2,820	0	2,820	219	3,038
29 1010-1490 Circuit Ct-Juvenile Serv	5.15	0.58%	2,420	0	2,420	188	2,608
34 1010-1910 Elections	1.00	0.11%	470	0	470	36	506
36 1010-2150 County Clerk	23.00	2.58%	10,809	0	10,809	838	11,647
37 1010-2250 Equalization	12.50	1.40%	5,874	0	5,874	455	6,330
38 1010-2290 Prosecuting Attorney	26.10	2.92%	12,265	0	12,265	951	13,216
39 1010-2360 Register of Deeds	9.00	1.01%	4,229	0	4,229	328	4,557
40 1010-2450 Survey & Remonumentation	0.05	0.01%	23	0	23	2	25
42 1010-2570 Co-Op Extension	2.70	0.30%	1,269	0	1,269	98	1,367
43 1010-2590 Geographic Info Sys	5.00	0.56%	2,350	0	2,350	182	2,532
45 1010-2750 Drain Commission	7.00	0.78%	3,290	0	3,290	255	3,545
47 1010-3020 Sheriff	70.95	7.95%	33,342	0	33,342	2,585	35,927
48 1010-3100 WEMET Operations	6.00	0.67%	2,820	0	2,820	219	3,038
49 1010-3113 C.O.P.S. Holland/W Ottawa	1.00	0.11%	470	0	470	36	506
50 1010-3119 City of Coopersville	5.00	0.56%	2,350	0	2,350	182	2,532
51 1010-3120 City of Hudsonville	6.00	0.67%	2,820	0	2,820	219	3,038
52 1010-3170 Blendon/Holl/Robsn/Zeeld	1.00	0.11%	470	0	470	36	506
55 1010-3310 Marine Safety	0.75	0.08%	352	0	352	27	380
56 1010-3510 Jail	76.00	8.51%	35,716	0	35,716	2,769	38,484
58 1010-4260 Emergency Services	2.10	0.24%	987	0	987	77	1,063
61 1010-4263 Haz-Mat Response Team	0.40	0.04%	188	0	188	15	203
62 1010-4265 Homeland Security Equip Grt	0.69	0.08%	326	0	326	25	351
63 1010-4300 Animal Control	3.00	0.34%	1,410	0	1,410	109	1,519

Ottawa County, Michigan
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County Admin Allocations

Dept:4 1010-2230 Administrator

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
67 1010-6480 Medical Examiners	0.20	0.02%	\$94	\$0	\$94	\$7	\$101
69 1010-7211 Planning/Performance Impv	5.95	0.67%	2,796	0	2,796	217	3,013
77 2081 Parks & Recreation	15.00	1.68%	7,049	0	7,049	546	7,596
78 2160 FOC	36.13	4.05%	16,977	0	16,977	1,316	18,293
79 2170 Judicial Grants	1.00	0.11%	470	0	470	36	506
80 2210 Health Fund	85.08	9.53%	39,983	0	39,983	3,100	43,082
81 2220 Mental Health Fund	165.40	18.53%	77,728	0	77,728	6,026	83,754
83 2272-5250 Landfill Tipping Allied	4.42	0.50%	2,077	0	2,077	161	2,238
92 2601-2320 PA Victims Gnt	3.00	0.34%	1,410	0	1,410	109	1,519
95 2610 Community Policing/Sheriff Contracts	43.00	4.82%	20,207	0	20,207	1,567	21,774
96 2661 Sheriff Road Patrol	3.00	0.34%	1,410	0	1,410	109	1,519
100 2740-7431	4.35	0.49%	2,046	0	2,046	159	2,204
103 2741-7463	0.48	0.05%	227	0	227	18	244
104 2741-7464	0.90	0.10%	424	0	424	33	457
106 2742-7433	1.33	0.15%	623	0	623	48	671
110 2743-7431	0.45	0.05%	211	0	211	16	227
111 2743-7433	1.86	0.21%	876	0	876	68	944
114 2743-7460	0.41	0.05%	195	0	195	15	210
121 2744-7479	0.01	0.00%	3	0	3	0	4
122 2744-7484	0.01	0.00%	4	0	4	0	4
123 2744-7486	0.02	0.00%	11	0	11	1	12
127 2748-7431	0.84	0.09%	395	0	395	31	425
130 2748-7438-0003	0.86	0.10%	402	0	402	31	433
136 2748-7484	2.33	0.26%	1,096	0	1,096	85	1,181
147 2800-7480	0.05	0.01%	23	0	23	2	25
148 2800-7482	0.18	0.02%	86	0	86	7	93
150 2850-1520 Comm Corr. - Adult Prob.	8.18	0.92%	3,842	0	3,842	298	4,140
153 2870-7293	1.19	0.13%	558	0	558	43	602
157 2870-7471	0.35	0.04%	162	0	162	13	175
158 2870-7472	6.07	0.68%	2,853	0	2,853	221	3,075
162 2870-7483	0.08	0.01%	37	0	37	3	39
163 2870-7485	0.73	0.08%	341	0	341	26	368
164 2870-7487	0.45	0.05%	211	0	211	16	228
166 2890-7291	0.28	0.03%	133	0	133	10	143
167 2890-7292	0.71	0.08%	332	0	332	26	358
169 2890-7294	0.18	0.02%	84	0	84	6	90
170 2890-7295	0.09	0.01%	42	0	42	3	45
171 2890-7296	0.50	0.06%	236	0	236	18	255
172 2890-7297	0.54	0.06%	253	0	253	20	272
173 2890-7298	3.29	0.37%	1,546	0	1,546	120	1,665
176 2920-6620 Juvenile Detention	29.70	3.33%	13,957	0	13,957	1,082	15,039
178 2920-6622 Juvenile Intensive Superv	3.30	0.37%	1,551	0	1,551	120	1,671

County Admin Allocations

Dept:4 1010-2230 Administrator

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
179 2920-6623 Juvenile Treatment	12.83	1.44%	\$6,029	\$0	\$6,029	\$467	\$6,497
180 2920-6624 Juvenile Comm. Intervent.	19.85	2.22%	9,326	0	9,326	723	10,049
193 6360-2580 Information Technology	17.90	2.00%	8,412	0	8,412	652	9,064
194 6450 Duplicating	0.13	0.01%	59	0	59	5	63
195 6550 Telecommunications	1.18	0.13%	552	0	552	43	595
196 6641-9010 Equip Pool	0.40	0.04%	188	0	188	15	203
197 6770-8690 Liability Insurance	1.13	0.13%	531	0	531	41	572
198 6770-8710 Workers Comp	0.46	0.05%	216	0	216	17	232
200 6771-8520 Health Insurance	1.65	0.18%	774	0	774	60	833
201 6771-8540 Dental Insurance	0.21	0.02%	101	0	101	8	108
202 6771-8550 Vision Insurance	0.21	0.02%	101	0	101	8	108
204 6772-8700 Unemployment Insurance	0.28	0.03%	132	0	132	10	142
205 6775-8570 Long-term Disability	0.09	0.01%	43	0	43	3	46
221 Other - 1010-2664 - 1010-2660	1.76	0.20%	827	0	827	64	891
Subtotal	892.83	100.00%	419,580	0	419,580	31,863	451,443
Direct Bills					0		0
TOTAL					419,580		451,443

ALLOCATION SUMMARY

Department	County Admin	Total
0 DIRECT BILLED	0	\$0
2 1010-2010 Fiscal Services	6,250	6,250
3 1010-2100 Corporate Counsel	740	740
4 1010-2230 Administrator	1,570	1,570
5 1010-2260 Human Resources	2,190	2,190
6 1010-2530 County Treasurer	5,038	5,038
7 1010-2651 B&G-Hud. Human Services	534	534
8 1010-2652 B&G-Holl Human Services	664	664
9 1010-2653 B&G-Fulton Street	248	248
10 1010-2654 B&G-Grand Haven	1,842	1,842
11 1010-2655 B&G-12251 James	674	674
12 1010-2656 B&G-Holl Dist Ct	731	731
13 1010-2658 B&G-G.H. Hlth Fac	287	287
14 1010-2659 B&G-12263 James	806	806
17 1010-2665 B&G-Portate/Jail/Juvenile	1,683	1,683
18 1010-2667 B&G-Admin Annex	1,923	1,923
19 1010-2668 B&G-FIA	951	951
21 1010-1010 Commissioners	5,570	5,570
23 1010-1310 Circuit Court	7,469	7,469
24 1010-1360 District Court	27,255	27,255
28 1010-1480 Probate Court	3,038	3,038
29 1010-1490 Circuit Ct-Juvenile Serv	2,608	2,608
34 1010-1910 Elections	506	506
36 1010-2150 County Clerk	11,647	11,647
37 1010-2250 Equalization	6,330	6,330
38 1010-2290 Prosecuting Attorney	13,216	13,216
39 1010-2360 Register of Deeds	4,557	4,557
40 1010-2450 Survey & Remonumentation	25	25
42 1010-2570 Co-Op Extension	1,367	1,367
43 1010-2590 Geographic Info Sys	2,532	2,532
45 1010-2750 Drain Commission	3,545	3,545
47 1010-3020 Sheriff	35,927	35,927
48 1010-3100 WEMET Operations	3,038	3,038
49 1010-3113 C.O.P.S. Holland/W Ottawa	506	506
50 1010-3119 City of Coopersville	2,532	2,532
51 1010-3120 City of Hudsonville	3,038	3,038
52 1010-3170 Blendon/Holl/Robsn/Zeeld	506	506
55 1010-3310 Marine Safety	380	380
56 1010-3510 Jail	38,484	38,484
58 1010-4260 Emergency Services	1,063	1,063
61 1010-4263 Haz-Mat Response Team	203	203

ALLOCATION SUMMARY

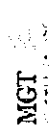
Dept:4 1010-2230 Administrator

Department	County Admin	Total
62 1010-4265 Homeland Security Equip Grt	351	\$351
63 1010-4300 Animal Control	1,519	1,519
67 1010-6480 Medical Examiners	101	101
69 1010-7211 Planning/Performance Impv	3,013	3,013
77 2081 Parks & Recreation	7,596	7,596
78 2160 FOC	18,293	18,293
79 2170 Judicial Grants	506	506
80 2210 Health Fund	43,082	43,082
81 2220 Mental Health Fund	83,754	83,754
83 2272-5250 Landfill Tipping Allied	2,238	2,238
92 2601-2320 PA Victims Grt	1,519	1,519
95 2610 Community Policing/Sheriff Contracts	21,774	21,774
96 2661 Sheriff Road Patrol	1,519	1,519
100 2740-7431	2,204	2,204
103 2741-7463	244	244
104 2741-7464	457	457
106 2742-7433	671	671
110 2743-7431	227	227
111 2743-7433	944	944
114 2743-7460	210	210
121 2744-7479	4	4
122 2744-7484	4	4
123 2744-7486	12	12
127 2748-7431	425	425
130 2748-7438-0003	433	433
136 2748-7484	1,181	1,181
147 2800-7480	25	25
148 2800-7482	93	93
150 2850-1520 Comm Corr. - Adult Prob.	4,140	4,140
153 2870-7293	602	602
157 2870-7471	175	175
158 2870-7472	3,075	3,075
162 2870-7483	39	39
163 2870-7485	368	368
164 2870-7487	228	228
166 2890-7291	143	143
167 2890-7292	358	358
169 2890-7294	90	90
170 2890-7295	45	45
171 2890-7296	255	255
172 2890-7297	272	272

ALLOCATION SUMMARY

Dept:4 1010-2230 Administrator

Department	County Admin	Total
173 2890-7298	1,665	\$1,665
176 2920-6620 Juvenile Detention	15,039	15,039
178 2920-6622 Juvenile Intensive Superv	1,671	1,671
179 2920-6623 Juvenile Treatment	6,497	6,497
180 2920-6624 Juvenile Comm. Intervent.	10,049	10,049
193 6360-2580 Information Technology	9,064	9,064
194 6450 Duplicating	63	63
195 6550 Telecommunications	595	595
196 6641-9010 Equip Pool	203	203
197 6770-8690 Liability Insurance	572	572
198 6770-8710 Workers Comp	232	232
200 6771-8520 Health Insurance	833	833
201 6771-8540 Dental Insurance	108	108
202 6771-8550 Vision Insurance	108	108
204 6772-8700 Unemployment Insurance	142	142
205 6775-8570 Long-term Disability	46	46
221 Other - 1010-2664 - 1010-2660	891	891
Total	451,443	451,443



Human Resources
1010-2260

Nature and Extent of Service

The Human Resources department is responsible for administration of personnel, creation and enforcement of policies (related to grievance resolution and disciplinary processes). The department's duties include: recruitment, selection and interviews of new employees, exit interviews, promotion and classification maintenance focused on employee retention. The Human Resources department also provides other services such as: employee wellness and training programs, Service Award Programs, contract negotiations with unions, and newsletters.

Personnel Management – All costs for the human resources, excluding physicals, advertisement and legal services; have been allocated to each department based on full time employees.

Physicals/Advertising – New hire physicals and advertising has been allocated to each department based on the number of new hires for the year.

Legal Services – The cost for legal services have been allocated to each department based on the number of employees with labor agreements.

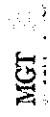
The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:5 1010-2260 Human Resources

	Amount	General Admin	Personnel Mgmt	Physical Advertising	Legal
Salaries	\$235,705	\$0	\$235,705	\$0	\$0
Salary % Split		.00%	100.00%	.00%	.00%
Benefits	94,874	0	94,874	0	0
	330,579	0	330,579	0	0
SUPPLY & SERVICES COST					
Office Supplies	10,270	0	10,270	0	0
Printing & Binding	907	0	907	0	0
Postage	2,412	0	2,412	0	0
Operational Supplies	3,166	0	3,166	0	0
Employment Physicals	7,829	0	0	7,829	0
Legal/Trial Ct	38,629	0	0	0	38,629
Service Contracts	43,194	0	43,194	0	0
Memberships & Dues	1,180	0	1,180	0	0
Data Processing	36,800	0	36,800	0	0
Telephone	4,405	0	4,405	0	0
Travel - Mileage	716	0	716	0	0
Conferences	2,523	0	2,523	0	0
Advertising	6,679	0	0	6,679	0
Equip Rental	96	0	96	0	0
Employee Training	987	0	987	0	0
County Training	48,042	0	48,042	0	0
DEPARTMENT Cost Total	207,835	0	154,698	14,508	38,629
ADJUSTMENTS					
Total	538,414	0	485,277	14,508	38,629
General Admin Distribution		0	0	0	0
Grand Total	\$538,414		\$485,277	\$14,508	\$38,629



B. INCOMING COSTS - (Default Spread Salary%)

Dept:5 1010-2260 Human Resources

Department	First Incoming	Second Incoming	Personnel Mgmt	Physical Advertising	Legal
1 2667 Fillmore Admin Annex	\$15,764	\$0	\$15,764	\$0	\$0
Subtotal - Building Depreciation Charge	15,764	0	15,764	0	0
2 A/P	1,078	0	1,078	0	0
2 G/L Budget/Audit, Grants	4,042	0	4,042	0	0
2 Payroll	451	0	451	0	0
2 Purchasing	399	0	399	0	0
2 Cost Plan	725	0	725	0	0
Subtotal - 1010-2010 Fiscal Services	6,695	0	6,695	0	0
3 Legal Services	73	0	73	0	0
3 Gen Admin Legal	838	0	838	0	0
Subtotal - 1010-2100 Corporate Counsel	911	0	911	0	0
4 County Admin	2,032	0	2,032	0	0
Subtotal - 1010-2230 Administrator	2,032	0	2,032	0	0
5 Personnel Mgmt	0	2,474	2,474	0	0
5 Physical Advertising	0	231	231	0	0
Subtotal - 1010-2260 Human Resources	0	2,705	2,705	0	0
6 Accounting Gen Fund	0	1,247	1,247	0	0
Subtotal - 1010-2530 County Treasurer	0	1,247	1,247	0	0
18 Admin Annex	0	25,573	25,573	0	0
Subtotal - 1010-2667 B&G-Admin Annex	0	25,573	25,573	0	0
20 General Liability	0	10,307	10,307	0	0
Subtotal - 1010-8650 Insurance	0	10,307	10,307	0	0
1 2667 Fillmore Admin Annex	0	7	7	0	0
Subtotal - Building Depreciation Charge	0	7	7	0	0
2 A/P	0	105	105	0	0
2 G/L Budget/Audit, Grants	0	372	372	0	0

B. INCOMING COSTS - (Default Spread Salary%)

Dept:5 1010-2260 Human Resources

Department	First Incoming	Second Incoming	Personnel Mgmt	Physical Advertising	Legal
2 Payroll	\$0	\$44	\$44	\$0	\$0
2 Purchasing	0	39	39	0	0
2 Cost Plan	0	0	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	560	560	0	0
3 Legal Services	0	4	4	0	0
3 Gen Admin Legal	0	43	43	0	0
Subtotal - 1010-2100 Corporate Counsel	0	47	47	0	0
4 County Admin	0	158	158	0	0
Subtotal - 1010-2230 Administrator	0	158	158	0	0
Total Incoming	25,402	40,604	66,006	0	0
			%91.21	%2.40	%6.39
C. TOTAL ALLOCATED		\$604,420	\$551,283	\$14,508	\$38,629

Personnel Mgmt Allocations

Dept:5 1010-2260 Human Resources

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-2010 Fiscal Services	13.30	1.49%	\$7,607	\$0	\$7,607	\$0	\$7,607
3 1010-2100 Corporate Counsel	1.58	0.18%	901	0	901	0	901
4 1010-2230 Administrator	3.34	0.37%	1,910	0	1,910	0	1,910
5 1010-2260 Human Resources	4.33	0.48%	2,474	0	2,474	0	2,474
6 1010-2530 County Treasurer	9.95	1.11%	5,691	0	5,691	464	6,155
7 1010-2651 B&G-Hud. Human Services	1.05	0.12%	603	0	603	49	652
8 1010-2652 B&G-Holl Human Services	1.31	0.15%	750	0	750	61	812
9 1010-2653 B&G-Fulton Street	0.49	0.05%	280	0	280	23	303
10 1010-2654 B&G-Grand Haven	3.64	0.41%	2,080	0	2,080	170	2,250
11 1010-2655 B&G-12251 James	1.33	0.15%	762	0	762	62	824
12 1010-2656 B&G-Holl Dist Ct.	1.44	0.16%	825	0	825	67	893
13 1010-2658 B&G-G.H. Hlth Fac	0.57	0.06%	324	0	324	26	350
14 1010-2659 B&G-12263 James	1.59	0.18%	911	0	911	74	985
17 1010-2665 B&G-Probate/Jail/Juvenile	3.32	0.37%	1,901	0	1,901	155	2,056
18 1010-2667 B&G-Admin Annex	3.80	0.43%	2,172	0	2,172	177	2,350
19 1010-2668 B&G-FIA	1.88	0.21%	1,075	0	1,075	88	1,162
21 1010-1010 Commissioners	11.00	1.23%	6,292	0	6,292	513	6,805
23 1010-1310 Circuit Court	14.75	1.65%	8,437	0	8,437	688	9,125
24 1010-1360 District Court	53.83	6.03%	30,787	0	30,787	2,511	33,298
28 1010-1480 Probate Court	6.00	0.67%	3,432	0	3,432	280	3,712
29 1010-1490 Circuit Ct-Juvenile Serv	5.15	0.58%	2,946	0	2,946	240	3,186
34 1010-1910 Elections	1.00	0.11%	572	0	572	47	619
36 1010-2150 County Clerk	23.00	2.58%	13,155	0	13,155	1,073	14,229
37 1010-2250 Equalization	12.50	1.40%	7,150	0	7,150	583	7,733
38 1010-2290 Prosecuting Attorney	26.10	2.92%	14,929	0	14,929	1,218	16,146
39 1010-2360 Register of Deeds	9.00	1.01%	5,148	0	5,148	420	5,568
40 1010-2450 Survey & Remonumentation	0.05	0.01%	29	0	29	2	31
42 1010-2570 Co-Op Extension	2.70	0.30%	1,544	0	1,544	126	1,670
43 1010-2590 Geographic Info Sys	5.00	0.56%	2,860	0	2,860	233	3,093
45 1010-2750 Drain Commission	7.00	0.78%	4,004	0	4,004	327	4,330
47 1010-3020 Sheriff	70.95	7.95%	40,582	0	40,582	3,310	43,892
48 1010-3100 WEMET Operations	6.00	0.67%	3,432	0	3,432	280	3,712
49 1010-3113 C.O.P.S. Holland/W/ Ottawa	1.00	0.11%	572	0	572	47	619
50 1010-3119 City of Coopersville	5.00	0.56%	2,860	0	2,860	233	3,093
51 1010-3120 City of Hudsonville	6.00	0.67%	3,432	0	3,432	280	3,712
52 1010-3170 Blendon/Holl/Robsn/Zeeid	1.00	0.11%	572	0	572	47	619
55 1010-3310 Marine Safety	0.75	0.08%	429	0	429	35	464
56 1010-3510 Jail	76.00	8.51%	43,470	0	43,470	3,546	47,016
58 1010-4260 Emergency Services	2.10	0.24%	1,201	0	1,201	98	1,299
61 1010-4263 Haz-Mat Response Team	0.40	0.04%	229	0	229	19	247
62 1010-4265 Homeland Security Equip Grt	0.69	0.08%	396	0	396	32	429
63 1010-4300 Animal Control	3.00	0.34%	1,716	0	1,716	140	1,856

Personnel Mgmt Allocations

Dept:5 1010-2260 Human Resources

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
67 1010-6480 Medical Examiners	0.20	0.02%	\$114	\$0	\$114	\$9	\$124
69 1010-7211 Planning/Performance Impv	5.95	0.67%	3,403	0	3,403	278	3,681
77 2081 Parks & Recreation	15.00	1.68%	8,580	0	8,580	700	9,279
78 2160 FOC	36.13	4.05%	20,663	0	20,663	1,685	22,348
79 2170 Judicial Grants	1.00	0.11%	572	0	572	47	619
80 2210 Health Fund	85.08	9.53%	48,664	0	48,664	3,969	52,633
81 2220 Mental Health Fund	165.40	18.53%	94,605	0	94,605	7,717	102,322
83 2272-5250 Landfill Tipping Allied	4.42	0.50%	2,528	0	2,528	206	2,734
92 2601-2320 PA Victims Grt	3.00	0.34%	1,716	0	1,716	140	1,856
95 2610 Community Policing/Sheriff Contracts	43.00	4.82%	24,595	0	24,595	2,006	26,601
96 2661 Sheriff Road Patrol	3.00	0.34%	1,716	0	1,716	140	1,856
100 2740-7431	4.35	0.49%	2,490	0	2,490	203	2,693
103 2741-7463	0.48	0.05%	276	0	276	22	298
104 2741-7464	0.90	0.10%	516	0	516	42	558
106 2742-7433	1.33	0.15%	758	0	758	62	820
110 2743-7431	0.45	0.05%	256	0	256	21	277
111 2743-7433	1.86	0.21%	1,066	0	1,066	87	1,153
114 2743-7460	0.41	0.05%	237	0	237	19	256
121 2744-7479	0.01	0.00%	4	0	4	0	4
122 2744-7484	0.01	0.00%	5	0	5	0	5
123 2744-7486	0.02	0.00%	13	0	13	1	14
127 2748-7431	0.84	0.09%	480	0	480	39	520
129 2748-7433	0.86	0.10%	490	0	490	40	530
136 2748-7484	2.33	0.26%	1,334	0	1,334	109	1,443
147 2800-7480	0.05	0.01%	28	0	28	2	30
148 2800-7482	0.18	0.02%	105	0	105	9	113
150 2850-1520 Comm Corr. - Adult Prob.	8.18	0.92%	4,676	0	4,676	381	5,057
153 2870-7293	1.19	0.13%	680	0	680	55	735
157 2870-7471	0.35	0.04%	197	0	197	16	213
158 2870-7472	6.07	0.68%	3,473	0	3,473	283	3,756
162 2870-7483	0.08	0.01%	45	0	45	4	48
163 2870-7485	0.73	0.08%	415	0	415	34	449
164 2870-7487	0.45	0.05%	257	0	257	21	278
165 2890 Weatherization	0.28	0.03%	161	0	161	13	174
166 2890-7291	0.71	0.08%	404	0	404	33	437
168 2890-7293	0.18	0.02%	102	0	102	8	110
169 2890-7294	0.09	0.01%	51	0	51	4	55
170 2890-7295	0.50	0.06%	288	0	288	23	311
171 2890-7296	0.54	0.06%	308	0	308	25	333
172 2890-7297	3.29	0.37%	1,881	0	1,881	153	2,035
176 2920-6620 Juvenile Detention	29.70	3.33%	16,988	0	16,988	1,386	18,373
178 2920-6622 Juvenile Intensive Superv	3.30	0.37%	1,888	0	1,888	154	2,041

Personnel Mgmt. Allocations

Dept:5 1010-2260 Human Resources

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
179 2920-6623 Juvenile Treatment	12.83	1.44%	\$7,338	\$0	\$7,338	\$599	\$7,937
180 2920-6624 Juvenile Comm. Intervent.	19.85	2.22%	11,351	0	11,351	926	12,277
193 6360-2580 Information Technology	17.90	2.00%	10,238	0	10,238	835	11,073
194 6450 Duplicating	0.13	0.01%	71	0	71	6	77
195 6550 Telecommunications	1.18	0.13%	672	0	672	55	727
196 6641-9010 Equip Pool	0.40	0.04%	229	0	229	19	247
197 6770-8690 Liability Insurance	1.13	0.13%	646	0	646	53	699
198 6770-8710 Workers Comp	0.46	0.05%	263	0	263	21	284
200 6771-8520 Health Insurance	1.65	0.18%	941	0	941	77	1,018
201 6771-8540 Dental Insurance	0.21	0.02%	122	0	122	10	132
202 6771-8550 Vision Insurance	0.21	0.02%	122	0	122	10	132
204 6772-8700 Unemployment Insurance	0.28	0.03%	161	0	161	13	174
205 6775-8570 Long-term Disability	0.09	0.01%	52	0	52	4	56
221 Other - 1010-2664 - 1010-2660	1.76	0.20%	1,007	0	1,007	82	1,089
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	0	0
Subtotal	892.83	100.00%	510,679	0	510,679	40,604	551,283
Direct Bills					0		0
TOTAL					510,679		551,283

Physical Advertising Allocations

Dept:5 1010-2260 Human Resources

	# of New Hires	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-2010 Fiscal Services	1.30	1.25%	\$182	\$0	\$182	\$0	\$182
5 1010-2260 Human Resources	1.65	1.59%	231	0	231	0	231
23 1010-1310 Circuit Court	2.00	1.93%	280	0	280	0	280
24 1010-1360 District Court	3.10	2.99%	433	0	433	0	433
25 1010-1370 Circuit Ct-Legal Self-Help	2.00	1.93%	280	0	280	0	280
36 1010-2150 County Clerk	2.00	1.93%	280	0	280	0	280
43 1010-2590 Geographic Info Sys	1.00	0.96%	140	0	140	0	140
47 1010-3020 Sheriff	29.00	27.94%	4,053	0	4,053	0	4,053
56 1010-3510 Jail	3.00	2.89%	419	0	419	0	419
67 1010-6480 Medical Examiners	1.00	0.96%	140	0	140	0	140
69 1010-7211 Planning/Performance Impv	1.00	0.96%	140	0	140	0	140
77 2081 Parks & Recreation	35.00	33.72%	4,892	0	4,892	0	4,892
78 2160 FOC	1.00	0.96%	140	0	140	0	140
83 2272-5250 Landfill Tipping Allied	0.80	0.77%	112	0	112	0	112
100 2740-7431	0.60	0.58%	84	0	84	0	84
103 2741-7463	0.36	0.35%	50	0	50	0	50
104 2741-7464	0.80	0.77%	112	0	112	0	112
113 2743-7455	2.24	2.16%	313	0	313	0	313
136 2748-7484	1.00	0.96%	140	0	140	0	140
150 2850-1520 Comm Corr. - Adult Prob.	1.90	1.83%	266	0	266	0	266
176 2920-6620 Juvenile Detention	11.00	10.60%	1,537	0	1,537	0	1,537
194 6450 Duplicating	0.03	0.02%	3	0	3	0	3
195 6550 Telecommunications	0.03	0.02%	3	0	3	0	3
196 6641-9010 Equip Pool	0.20	0.19%	28	0	28	0	28
197 6770-8690 Liability Insurance	0.15	0.14%	21	0	21	0	21
198 6770-8710 Workers Comp	0.43	0.41%	59	0	59	0	59
200 6771-8520 Health Insurance	0.63	0.60%	87	0	87	0	87
201 6771-8540 Dental Insurance	0.20	0.19%	28	0	28	0	28
202 6771-8550 Vision Insurance	0.20	0.19%	28	0	28	0	28
204 6772-8700 Unemployment Insurance	0.13	0.12%	17	0	17	0	17
205 6775-8570 Long-term Disability	0.08	0.07%	10	0	10	0	10
Subtotal	103.80	100.00%	14,508	0	14,508	0	14,508
Direct Bills					0		0
TOTAL					14,508		14,508

Legal Allocations

Dept:5 1010-2260 Human Resources

	Union Employees	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-2010 Fiscal Services	4.50	0.67%	\$260	\$0	\$260	\$0	\$260
6 1010-2530 County Treasurer	5.00	0.75%	289	0	289	0	289
7 1010-2651 B&G-Hud. Human Services	0.92	0.14%	53	0	53	0	53
8 1010-2652 B&G-Holl Human Services	1.11	0.17%	64	0	64	0	64
9 1010-2653 B&G-Fulton Street	0.41	0.06%	24	0	24	0	24
10 1010-2654 B&G-Grand Haven	3.00	0.45%	173	0	173	0	173
11 1010-2655 B&G-12251 James	1.11	0.17%	64	0	64	0	64
12 1010-2656 B&G-Holl Dist Ct.	1.34	0.20%	77	0	77	0	77
13 1010-2658 B&G-G.H. Hlth Fac	0.51	0.08%	29	0	29	0	29
14 1010-2659 B&G-12263 James	1.41	0.21%	81	0	81	0	81
17 1010-2665 B&G-Portate/Jail/Juvenile	2.89	0.43%	167	0	167	0	167
18 1010-2667 B&G-Admin Annex	3.70	0.55%	214	0	214	0	214
19 1010-2668 B&G-FIA	1.45	0.22%	84	0	84	0	84
23 1010-1310 Circuit Court	1.00	0.15%	58	0	58	0	58
24 1010-1360 District Court	46.20	6.91%	2,668	0	2,668	0	2,668
25 1010-1370 Circuit Ct-Legal Self-Help	1.00	0.15%	58	0	58	0	58
28 1010-1480 Probate Court	3.00	0.45%	173	0	173	0	173
29 1010-1490 Circuit Ct-Juvenile Serv	2.00	0.30%	115	0	115	0	115
36 1010-2150 County Clerk	19.00	2.84%	1,097	0	1,097	0	1,097
37 1010-2250 Equalization	11.00	1.64%	635	0	635	0	635
38 1010-2290 Prosecuting Attorney	11.00	1.64%	635	0	635	0	635
39 1010-2360 Register of Deeds	7.00	1.05%	404	0	404	0	404
40 1010-2450 Survey & Remonumentation	0.10	0.01%	6	0	6	0	6
42 1010-2570 Co-Op Extension	3.00	0.45%	173	0	173	0	173
45 1010-2750 Drain Commission	6.00	0.90%	346	0	346	0	346
47 1010-3020 Sheriff	63.70	9.52%	3,678	0	3,678	0	3,678
48 1010-3100 WEMET Operations	5.00	0.75%	289	0	289	0	289
49 1010-3113 C.O.P.S. Holland/W Ottawa	1.00	0.15%	58	0	58	0	58
50 1010-3119 City of Coopersville	5.00	0.75%	289	0	289	0	289
51 1010-3120 City of Hudsonville	6.00	0.90%	346	0	346	0	346
52 1010-3170 Blendon/Holl/Robsm/Zeeid	1.00	0.15%	58	0	58	0	58
55 1010-3310 Marine Safety	1.00	0.15%	58	0	58	0	58
56 1010-3510 Jail	74.00	11.06%	4,273	0	4,273	0	4,273
58 1010-4260 Emergency Services	1.60	0.24%	92	0	92	0	92
61 1010-4263 Haz-Mat Response Team	0.40	0.06%	23	0	23	0	23
63 1010-4300 Animal Control	3.00	0.45%	173	0	173	0	173
67 1010-6480 Medical Examiners	0.20	0.03%	12	0	12	0	12
69 1010-7211 Planning/Performance Impv	2.90	0.43%	167	0	167	0	167
77 2081 Parks & Recreation	2.00	0.30%	115	0	115	0	115
78 2160 FOC	32.00	4.78%	1,848	0	1,848	0	1,848
79 2170 Judicial Grants	4.00	0.60%	231	0	231	0	231
80 2210 Health Fund	69.67	10.41%	4,023	0	4,023	0	4,023

Legal Allocations

Dept:5 1010-2260 Human Resources

	Union Employees	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 2220 Mental Health Fund	133.50	19.96%	\$7,708	\$0	\$7,708	\$0	\$7,708
83 2272-5250 Landfill Tipping Allied	2.33	0.35%	135	0	135	0	135
92 2601-2320 PA Victims Grt	2.00	0.30%	115	0	115	0	115
95 2610 Community Policing/Sheriff Contracts	43.00	6.43%	2,483	0	2,483	0	2,483
96 2661 Sheriff Road Patrol	3.00	0.45%	173	0	173	0	173
100 2740-7431	3.75	0.56%	217	0	217	0	217
103 2741-7463	0.20	0.03%	12	0	12	0	12
104 2741-7464	0.20	0.03%	12	0	12	0	12
110 2743-7431	0.10	0.01%	6	0	6	0	6
113 2743-7455	2.15	0.32%	124	0	124	0	124
122 2744-7484	0.80	0.12%	46	0	46	0	46
130 2748-7438-0003	0.33	0.05%	19	0	19	0	19
131 2748-7438-0007	0.33	0.05%	19	0	19	0	19
136 2748-7484	2.05	0.31%	118	0	118	0	118
144 2750-3114 Grt Prgm Comm Policing	1.00	0.15%	58	0	58	0	58
147 2800-7480	2.00	0.30%	115	0	115	0	115
148 2800-7482	0.10	0.01%	6	0	6	0	6
150 2850-1520 Comm Corr. - Adult Prob.	4.80	0.72%	277	0	277	0	277
153 2870-7293	1.05	0.16%	61	0	61	0	61
163 2870-7485	1.00	0.15%	58	0	58	0	58
164 2870-7487	0.35	0.05%	20	0	20	0	20
169 2890-7294	0.68	0.10%	39	0	39	0	39
172 2890-7297	0.80	0.12%	46	0	46	0	46
173 2890-7298	4.92	0.74%	284	0	284	0	284
176 2920-6620 Juvenile Detention	25.00	3.74%	1,444	0	1,444	0	1,444
178 2920-6622 Juvenile Intensive Superv	3.30	0.49%	191	0	191	0	191
179 2920-6623 Juvenile Treatment	7.00	1.05%	404	0	404	0	404
180 2920-6624 Juvenile Comm. Intervent.	12.00	1.79%	693	0	693	0	693
193 6360-2580 Information Technology	1.00	0.15%	58	0	58	0	58
221 Other - 1010-2664 - 1010-2660	0.16	0.02%	9	0	9	0	9
Subtotal	669.00	100.00%	38,629	0	38,629	0	38,629
Direct Bills					0		0
TOTAL					38,629		38,629

ALLOCATION SUMMARY

Dept:5 1010-2260 Human Resources

Department	Personnel Mgmt	Physical Advertising	Legal	Total
0 DIRECT BILLED	0	\$0	\$0	\$0
2 1010-2010 Fiscal Services	7,607	182	260	8,049
3 1010-2100 Corporate Counsel	901	0	0	901
4 1010-2230 Administrator	1,910	0	0	1,910
5 1010-2260 Human Resources	2,474	231	0	2,704
6 1010-2530 County Treasurer	6,155	0	289	6,444
7 1010-2651 B&G-Hud. Human Services	652	0	53	705
8 1010-2652 B&G-Holl Human Services	812	0	64	876
9 1010-2653 B&G-Fulton Street	303	0	24	326
10 1010-2654 B&G-Grand Haven	2,250	0	173	2,423
11 1010-2655 B&G-12251 James	824	0	64	888
12 1010-2656 B&G-Holl Dist Ct.	893	0	77	970
13 1010-2658 B&G-G.H. Hlth Fac	350	0	29	379
14 1010-2659 B&G-12263 James	985	0	81	1,066
17 1010-2665 B&G-Portbate/Jail/Juvenile	2,056	0	167	2,223
18 1010-2667 B&G-Admin Annex	2,350	0	214	2,563
19 1010-2668 B&G-FIA	1,162	0	84	1,246
21 1010-1010 Commissioners	6,805	0	0	6,805
23 1010-1310 Circuit Court	9,125	280	58	9,462
24 1010-1360 District Court	33,298	433	2,668	36,399
25 1010-1370 Circuit Ct-Legal Self-Help	0	280	58	337
28 1010-1480 Probate Court	3,712	0	173	3,885
29 1010-1490 Circuit Ct-Juvenile Serv	3,186	0	115	3,301
34 1010-1910 Elections	619	0	0	619
36 1010-2150 County Clerk	14,229	280	1,097	15,605
37 1010-2250 Equalization	7,733	0	635	8,368
38 1010-2290 Prosecuting Attorney	16,146	0	635	16,781
39 1010-2360 Register of Deeds	5,568	0	404	5,972
40 1010-2450 Survey & Remonumentation	31	0	6	37
42 1010-2570 Co-Op Extension	1,670	0	173	1,844
43 1010-2590 Geographic Info Sys	3,093	140	0	3,233
45 1010-2750 Drain Commission	4,330	0	346	4,677
47 1010-3020 Sheriff	43,892	4,053	3,678	51,623
48 1010-3100 WEMET Operations	3,712	0	289	4,000
49 1010-3113 C.O.P.S. Holland/W Ottawa	619	0	58	676
50 1010-3119 City of Coopersville	3,093	0	289	3,382
51 1010-3120 City of Hudsonville	3,712	0	346	4,058
52 1010-3170 Blendon/Holl/Robsm/Zeeld	619	0	58	676
55 1010-3310 Marine Safety	464	0	58	522
56 1010-3510 Jail	47,016	419	4,273	51,708
58 1010-4260 Emergency Services	1,299	0	92	1,392

ALLOCATION SUMMARY

Dept-5 1010-2260 Human Resources

Department	Personnel Mgmt	Physical Advertising	Legal	Total
61 1010-4263 Haz-Mat Response Team	247	\$0	\$23	\$271
62 1010-4265 Homeland Security Equip Grt	429	0	0	429
63 1010-4300 Animal Control	1,856	0	173	2,029
67 1010-6480 Medical Examiners	124	140	12	275
69 1010-7211 Planning/Performance Impv	3,681	140	167	3,988
77 2081 Parks & Recreation	9,279	4,892	115	14,287
78 2160 FOC	22,348	140	1,848	24,336
79 2170 Judicial Grants	619	0	231	850
80 2210 Health Fund	52,633	0	4,023	56,656
81 2220 Mental Health Fund	102,322	0	7,708	110,030
83 2272-5250 Landfill Tipping Allied	2,734	112	135	2,981
92 2601-2320 PA Victims Grt	1,856	0	115	1,971
95 2610 Community Policing/Sheriff Contracts	26,601	0	2,483	29,084
96 2661 Sheriff Road Patrol	1,856	0	173	2,029
100 2740-7431	2,693	84	217	2,993
103 2741-7463	298	50	12	360
104 2741-7464	558	112	12	681
106 2742-7433	820	0	0	820
110 2743-7431	277	0	6	283
111 2743-7433	1,153	0	0	1,153
113 2743-7455	0	313	124	437
114 2743-7460	256	0	0	256
121 2744-7479	4	0	0	4
122 2744-7484	5	0	46	51
123 2744-7486	14	0	0	14
127 2748-7431	520	0	0	520
129 2748-7433	530	0	0	530
130 2748-7438-0003	0	0	19	19
131 2748-7438-0007	0	0	19	19
136 2748-7484	1,443	140	118	1,701
144 2750-3114 Grt Prgm Comm Policing	0	0	58	58
147 2800-7480	30	0	115	146
148 2800-7482	113	0	6	119
150 2850-1520 Comm Corr. - Adult Prob.	5,057	266	277	5,600
153 2870-7293	735	0	61	796
157 2870-7471	213	0	0	213
158 2870-7472	3,756	0	0	3,756
162 2870-7483	48	0	0	48
163 2870-7485	449	0	58	507
164 2870-7487	278	0	20	299
165 2890 Weatherization	174	0	0	174

ALLOCATION SUMMARY

Department	Personnel Mgmt	Physical Advertising	Legal	Total
166 2890-7291	437	\$0	\$0	\$437
168 2890-7293	110	0	0	110
169 2890-7294	55	0	39	94
170 2890-7295	311	0	0	311
171 2890-7296	333	0	0	333
172 2890-7297	2,035	0	46	2,081
173 2890-7298	0	0	284	284
176 2920-6620 Juvenile Detention	18,373	1,537	1,444	21,354
178 2920-6622 Juvenile Intensive Superv	2,041	0	191	2,232
179 2920-6623 Juvenile Treatment	7,937	0	404	8,341
180 2920-6624 Juvenile Comm. Intervent.	12,277	0	693	12,970
193 6360-2580 Information Technology	11,073	0	58	11,131
194 6450 Duplicating	77	3	0	81
195 6550 Telecommunications	727	3	0	730
196 6641-9010 Equip Pool	247	28	0	275
197 6770-8690 Liability Insurance	699	21	0	720
198 6770-8710 Workers Comp	284	59	0	343
200 6771-8520 Health Insurance	1,018	87	0	1,106
201 6771-8540 Dental Insurance	132	28	0	160
202 6771-8550 Vision Insurance	132	28	0	160
204 6772-8700 Unemployment Insurance	174	17	0	191
205 6775-8570 Long-term Disability	56	10	0	67
221 Other - 1010-2664 - 1010-2660	1,089	0	9	1,098
999 2nd Allocation Orphans	0	0	0	0
Total	551,283	14,508	38,629	604,420

County Treasurer
1010-2530

Nature and Extent of Service

The Ottawa County Treasurer is responsible for all cash and revenue management. The treasurer provides services such as: maintaining and reconciling of bank accounts, overall control of the general ledger and departmental receipting. Posting, monitoring and reconciliation for revenue collected by department, current taxes collected by local governmental entities, the sale of dog licenses, and delinquent taxes are all part of cash and revenue management of the general ledger. The costs for the services of the treasurer are identified in three categories:

Accounting – General Fund - for plan purposes, the costs relating to the general fund have been allocated to each department based on the number of revenue and expenditure transactions posted to each.

Accounting – Other Funds – for plan purposes, the costs relating to other funds have been allocated to each department based on the number of transactions posted to the general ledger.

General Government – costs for general governmental activities have been identified and are not allocated in this plan.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefiting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:6 1010-2530 County Treasurer

	Amount	General Admin	Accounting Gen Fund	Accounting Other Fund	General Government
Salaries	\$1	\$0	\$178,881	\$122,191	\$103,590
Salary % Split		.00%	44.21%	30.20%	25.60%
Benefits	\$	0	91,714	62,649	53,112
		0	270,595	184,840	156,702
SUPPLY & SERVICES COST					
Office Supplies	\$	0	3,460	2,364	2,004
Printing & Binding	\$	0	867	592	502
Postage	\$	0	9,711	6,633	5,623
Operational Supplies	\$	0	1,353	924	784
Service Contracts	\$	0	22,850	15,609	13,233
Bank Service Charges	\$	0	16,948	11,577	9,815
Memberships & Dues	\$	0	250	171	145
Data Processing	\$	0	19,495	13,317	11,290
Telephone	\$	0	2,852	1,948	1,652
Travel - Mileage	\$	0	1,267	866	734
Conferences	\$	0	1,823	1,246	1,056
Insurance & Bonds	\$	0	16,263	11,109	9,418
Equip Rental	\$	0	762	520	441
Employee Training	\$	0	448	306	259
DEPARTMENT Cost Total		0	98,349	67,182	56,956

ADJUSTMENTS

Total	834,622	0	368,944	252,022	213,658
General Admin Distribution	0	0	0	0	0
Grand Total	\$834,624		\$368,944	\$252,022	\$213,658

B. INCOMING COSTS - (Default Spread Salary%)

Dept6 1010-2530 County Treasurer

Department	First Incoming	Second Incoming	Accounting Gen Fund	Accounting Other Fund	General Government
1 2654 Grand Haven Courthouse	\$122	\$0	\$54	\$37	\$31
1 2667 Fillmore Admin Annex	19,998	0	8,840	6,039	5,119
Subtotal - Building Depreciation Charge	20,120	0	8,894	6,075	5,151
2 A/P	2,480	0	1,096	749	635
2 G/L Budget/Audit, Grants	9,299	0	4,111	2,808	2,380
2 Payroll	1,038	0	459	313	266
2 Purchasing	918	0	406	277	235
2 Cost Plan	725	0	320	219	186
Subtotal - 1010-2010 Fiscal Services	14,460	0	6,392	4,366	3,702
3 Gen Admin Legal	1,929	0	853	582	494
Subtotal - 1010-2100 Corporate Counsel	1,929	0	853	582	494
4 County Admin	4,676	0	2,067	1,412	1,197
Subtotal - 1010-2230 Administrator	4,676	0	2,067	1,412	1,197
5 Personnel Mgmt	5,691	0	2,516	1,718	1,457
5 Legal	289	0	128	87	74
Subtotal - 1010-2260 Human Resources	5,980	0	2,643	1,806	1,531
6 Accounting Gen Fund	0	14,341	6,339	4,330	3,671
Subtotal - 1010-2530 County Treasurer	0	14,341	6,339	4,330	3,671
10 Grand Haven	0	79	35	24	20
Subtotal - 1010-2654 B&G-Grand Haven	0	79	35	24	20
18 Admin Annex	0	32,442	14,341	9,796	8,305
Subtotal - 1010-2667 B&G-Admin Annex	0	32,442	14,341	9,796	8,305
1 2654 Grand Haven Courthouse	0	0	0	0	0
1 2667 Fillmore Admin Annex	0	9	4	3	2
Subtotal - Building Depreciation Charge	0	9	4	3	2
2 A/P	0	241	107	73	62

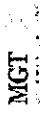
B. INCOMING COSTS - (Default Spread Salary%)

Department	First Incoming	Second Incoming	Accounting Gen Fund	Accounting Other Fund	General Government
2 G/L Budget/Audit, Grants	\$0	\$856	\$378	\$258	\$219
2 Payroll	0	101	45	30	26
2 Purchasing	0	89	39	27	23
2 Cost Plan	0	0	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	1,287	569	389	329
3 Gen Admin Legal	0	99	44	30	25
Subtotal - 1010-2100 Corporate Counsel	0	99	44	30	25
4 County Admin	0	362	160	109	93
Subtotal - 1010-2230 Administrator	0	362	160	109	93
5 Personnel Mgmt	0	464	205	140	119
5 Legal	0	0	0	0	0
Subtotal - 1010-2260 Human Resources	0	464	205	140	119
Total Incoming	47,165	49,083	42,546	29,063	24,639
C. TOTAL ALLOCATED		\$930,872	%44.20 \$411,490	%30.20 \$281,085	%25.60 \$238,297

Accounting Gen Fund Allocations

Dept:6 1010-2530 County Treasurer

	GF Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	1010-2010 Fiscal Services	1.58%	\$6,166	\$0	\$6,166	\$0	\$6,166
3	1010-2100 Corporate Counsel	0.23%	915	0	915	0	915
4	1010-2230 Administrator	0.25%	986	0	986	0	986
5	1010-2260 Human Resources	0.32%	1,247	0	1,247	0	1,247
6	1010-2530 County Treasurer	3.68%	14,341	0	14,341	0	14,341
7	1010-2651 B&G-Hud. Human Services	0.25%	985	0	985	58	1,043
8	1010-2652 B&G-Holl Human Services	0.28%	1,103	0	1,103	65	1,168
9	1010-2653 B&G-Fulton Street	0.22%	847	0	847	50	897
10	1010-2654 B&G-Grand Haven	0.32%	1,264	0	1,264	75	1,339
11	1010-2655 B&G-12251 James	0.29%	1,128	0	1,128	67	1,195
12	1010-2656 B&G-Holl Dist Ct	0.26%	1,009	0	1,009	60	1,068
13	1010-2658 B&G-G.H. Hlth Fac	0.22%	848	0	848	50	898
14	1010-2659 B&G-12263 James	0.28%	1,079	0	1,079	64	1,143
16	1010-2661 B&G-Emergency Serv	0.01%	48	0	48	3	51
17	1010-2665 B&G-Probate/Jail/Juvenile	0.37%	1,454	0	1,454	86	1,540
18	1010-2667 B&G-Admin Annex	0.45%	1,745	0	1,745	103	1,849
19	1010-2668 B&G-FIA	0.29%	1,147	0	1,147	68	1,215
20	1010-8650 Insurance	0.00%	15	0	15	1	16
21	1010-1010 Commissioners	0.21%	810	0	810	48	858
22	1010-1290 Reappointment/Tax Alloc	0.02%	70	0	70	4	74
23	1010-1310 Circuit Court	1.77%	6,905	0	6,905	409	7,314
24	1010-1360 District Court	29.75%	115,979	0	115,979	6,873	122,852
25	1010-1370 Circuit Ct-Legal Self-Help	0.07%	288	0	288	17	306
26	1010-1373 State Justice Institute	0.00%	7	0	7	0	8
27	1010-1380 Circuit Court Strategic Plan	0.01%	37	0	37	2	39
28	1010-1480 Probate Court	1.36%	5,314	0	5,314	315	5,629
29	1010-1490 Circuit Ct-Juvenile Serv	1.00%	3,899	0	3,899	231	4,130
30	1010-1492 Juvenile Account Incent	0.01%	26	0	26	2	28
31	1010-1520 Adult Probation	0.08%	325	0	325	19	344
32	1010-1660 Family Counseling Service	0.40%	1,549	0	1,549	92	1,641
33	1010-1670 Jury Board	0.01%	32	0	32	2	34
34	1010-1910 Elections	0.22%	860	0	860	51	910
35	1010-1920 Canvassing Board	0.01%	31	0	31	2	33
36	1010-2150 County Clerk	11.67%	45,482	0	45,482	2,695	48,178
37	1010-2250 Equalization	0.27%	1,037	0	1,037	61	1,098
38	1010-2290 Prosecuting Attorney	1.05%	4,084	0	4,084	242	4,326
39	1010-2360 Register of Deeds	33.49%	130,555	0	130,555	7,737	138,292
40	1010-2450 Survey & Remonumentation	0.23%	880	0	880	52	932
41	1010-2470 Plat Board	0.04%	153	0	153	9	162
42	1010-2570 Co-Op Extension	0.31%	1,211	0	1,211	72	1,282
43	1010-2590 Geographic Info Sys	0.37%	1,455	0	1,455	86	1,542
44	1010-2610 Bldg Authority	0.00%	5	0	5	0	5



Accounting Gen Fund Allocations

Dept:6 1010-2530 County Treasurer

	GF Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
45 1010-2750 Drain Commission	955	0.29%	\$1,129	\$0	\$1,129	\$67	\$1,196
47 1010-3020 Sheriff	11,291	3.42%	13,349	0	13,349	791	14,141
48 1010-3100 WEMET Operations	649	0.20%	767	0	767	45	813
49 1010-3113 C.O.P.S. Holland/W Ottawa	710	0.22%	839	0	839	50	889
50 1010-3119 City of Coopersville	821	0.25%	971	0	971	58	1,028
51 1010-3120 City of Hudsonville	811	0.25%	959	0	959	57	1,016
52 1010-3170 Blendon/Holl/Robsn/Zeeld	563	0.17%	666	0	666	39	705
53 1010-3200 Sheriff Training	4	0.00%	5	0	5	0	5
54 1010-3250 Central Dispatch	543	0.16%	642	0	642	38	680
55 1010-3310 Marine Safety	999	0.30%	1,181	0	1,181	70	1,251
56 1010-3510 Jail	2,432	0.74%	2,875	0	2,875	170	3,046
58 1010-4260 Emergency Services	1,024	0.31%	1,211	0	1,211	72	1,282
59 1010-4261 HLS Equip Grt	2	0.00%	2	0	2	0	3
60 1010-4262 Solution Area Planner Grt	177	0.05%	209	0	209	12	222
61 1010-4263 Haz-Mat Response Team	847	0.26%	1,001	0	1,001	59	1,061
62 1010-4265 Homeland Security Equip Grt	656	0.20%	776	0	776	46	822
63 1010-4300 Animal Control	735	0.22%	869	0	869	51	920
64 1010-4450 Drain Assessments	34	0.01%	40	0	40	2	43
65 1010-6039 Jail Health Services	832	0.25%	984	0	984	58	1,042
66 1010-6300 Substance Abuse	5	0.00%	6	0	6	0	6
67 1010-6480 Medical Examiners	1,524	0.46%	1,802	0	1,802	107	1,909
69 1010-7211 Planning/Performance Impv	1,044	0.32%	1,234	0	1,234	73	1,307
73 1010-9300 Transfers in Control	7	0.00%	8	0	8	0	9
74 1010-9850 Oper Trans Out - Internal	126	0.04%	149	0	149	9	158
221 Other - 1010-2664 - 1010-2660	675	0.20%	798	0	798	47	845
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	329,688	100.00%	389,793	0	389,793	21,697	411,490
Direct Bills			0	0	0	0	0
TOTAL			389,793	0	389,793	21,697	411,490

Accounting Other Fund Allocations

Dept6 1010-2530 County Treasurer

	Non-GF Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
75 1500 Cemetery Trust	9	0.00%	\$10	\$0	\$10	\$1	\$11
76 2010 Road Commission	575	0.24%	644	0	644	36	680
77 2081 Parks & Recreation	8,519	3.58%	9,543	0	9,543	531	10,075
78 2160 FOC	5,581	2.35%	6,252	0	6,252	348	6,600
79 2170 Judicial Grants	2,527	1.06%	2,831	0	2,831	158	2,988
80 2210 Health Fund	32,962	13.87%	36,925	0	36,925	2,055	38,981
81 2220 Mental Health Fund	46,049	19.37%	51,586	0	51,586	2,871	54,457
82 2271 Solid Waste Clean Up	136	0.06%	152	0	152	8	161
83 2272-5250 Landfill Tipping Allied	2,544	1.07%	2,850	0	2,850	159	3,009
84 2320 Transportation Sys	83	0.03%	93	0	93	5	98
85 2340 Farmland Preservation	2	0.00%	2	0	2	0	2
86 2420-7210 Planning Comm	389	0.16%	436	0	436	24	460
87 2444 Infrastructure Fund	121	0.05%	136	0	136	8	143
88 2450 Public Improv Fund	381	0.16%	427	0	427	24	451
90 2560 ROD Automation Fund	49,103	20.66%	55,007	0	55,007	3,062	58,069
91 2570 Stabilization	2	0.00%	2	0	2	0	2
92 2601-2320 PA Victims Grt	1,151	0.48%	1,289	0	1,289	72	1,361
93 2602 WEMET	1,856	0.78%	2,079	0	2,079	116	2,195
94 2609 Sheriff Grt Prgm	1,328	0.56%	1,488	0	1,488	83	1,570
95 2610 Community Policing/Sheriff Contracts	13,446	5.66%	15,063	0	15,063	838	15,901
96 2661 Sheriff Road Patrol	1,366	0.57%	1,530	0	1,530	85	1,615
97 2690 Law Library	384	0.16%	430	0	430	24	454
99 2740-7430	29	0.01%	32	0	32	2	34
100 2740-7431	1,038	0.44%	1,163	0	1,163	65	1,228
101 2741 WIA Youth	1,108	0.47%	1,241	0	1,241	69	1,310
102 2741-7431	41	0.02%	46	0	46	3	48
103 2741-7463	1,349	0.57%	1,511	0	1,511	84	1,595
104 2741-7464	1,356	0.57%	1,519	0	1,519	85	1,604
105 2742 WIA Adult	1,100	0.46%	1,232	0	1,232	69	1,301
106 2742-7433	1,252	0.53%	1,403	0	1,403	78	1,481
107 2742-7454	33	0.01%	37	0	37	2	39
108 2473 WIA 6/30 Grt Prgm	1,430	0.60%	1,602	0	1,602	89	1,691
109 2743-7430	3	0.00%	3	0	3	0	4
110 2743-7431	1,394	0.59%	1,562	0	1,562	87	1,649
111 2743-7433	1,405	0.59%	1,574	0	1,574	88	1,662
112 2743-7455	87	0.04%	97	0	97	5	103
114 2743-7460	1,090	0.46%	1,221	0	1,221	68	1,289
115 2743-7489	22	0.01%	25	0	25	1	26
116 2743-7491	8	0.00%	9	0	9	0	9
117 2744 WIA 12/31 Grt Prgm	796	0.33%	892	0	892	50	941
118 2744-7293	2	0.00%	2	0	2	0	2
119 2744-7296	9	0.00%	10	0	10	1	11

Accounting Other Fund Allocations

Dept:6 1010-2530 County Treasurer

	Non-GF Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
120 2744-7441	9	0.00%	\$10	\$0	\$10	\$1	\$11
121 2744-7479	460	0.19%	515	0	515	29	544
122 2744-7484	289	0.12%	324	0	324	18	342
123 2744-7486	349	0.15%	391	0	391	22	413
124 2748 WIA 9/30 Grt Prgm	1,605	0.68%	1,798	0	1,798	100	1,898
125 2748-5880	3	0.00%	3	0	3	0	4
126 2748-7430	149	0.06%	167	0	167	9	176
127 2748-7431	774	0.33%	867	0	867	48	915
129 2748-7433	814	0.34%	912	0	912	51	963
130 2748-7438-0003	1,571	0.66%	1,760	0	1,760	98	1,858
132 2748-7445	49	0.02%	55	0	55	3	58
133 2748-7446	3	0.00%	3	0	3	0	4
134 2748-7447	8	0.00%	9	0	9	0	9
135 2748-7460	3	0.00%	3	0	3	0	4
136 2748-7484	731	0.31%	819	0	819	46	864
137 2748-7486	148	0.06%	166	0	166	9	175
139 2749 WIA 3/31 Grt Prgm	43	0.02%	48	0	48	3	51
140 2749-7486	1	0.00%	1	0	1	0	1
141 2750 Grant Pass Thru	627	0.26%	702	0	702	39	741
142 2750-1320	1	0.00%	1	0	1	0	1
143 2750-2930	95	0.04%	106	0	106	6	112
144 2750-3114 Grt Prgm Comm Policing	574	0.24%	643	0	643	36	679
145 2750-4260	10	0.00%	11	0	11	1	12
146 2800 Emergency Feeding	482	0.20%	540	0	540	30	570
147 2800-7480	188	0.08%	211	0	211	12	222
148 2800-7482	354	0.15%	397	0	397	22	419
149 2810 Fed Emer Mgmt Agency	67	0.03%	75	0	75	4	79
150 2850-1520 Comm Corr. - Adult Prob.	5,688	2.39%	6,372	0	6,372	355	6,727
151 2855 Revenue Sharing Res Fund	18	0.01%	20	0	20	1	21
152 2870 Comm Action Agency	1,206	0.51%	1,351	0	1,351	75	1,426
153 2870-7293	1,153	0.49%	1,292	0	1,292	72	1,364
155 2870-7295	19	0.01%	21	0	21	1	22
156 2870-7470	47	0.02%	53	0	53	3	56
157 2870-7471	541	0.23%	606	0	606	34	640
158 2870-7472	1,990	0.84%	2,229	0	2,229	124	2,353
160 2870-7473	76	0.03%	85	0	85	5	90
161 2870-7474	1	0.00%	1	0	1	0	1
162 2870-7483	146	0.06%	164	0	164	9	173
163 2870-7485	723	0.30%	810	0	810	45	855
164 2870-7487	573	0.24%	642	0	642	36	678
165 2890 Weatherization	914	0.38%	1,024	0	1,024	57	1,081
166 2890-7291	735	0.31%	823	0	823	46	869

Accounting Other Fund Allocations

Dept:6 1010-2530 County Treasurer

	Non-GF Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
167 2890-7292	749	0.32%	\$839	\$0	\$839	\$47	\$886
168 2890-7293	97	0.04%	109	0	109	6	115
169 2890-7294	446	0.19%	500	0	500	28	527
170 2890-7295	346	0.15%	388	0	388	22	409
171 2890-7296	472	0.20%	529	0	529	29	558
172 2890-7297	698	0.29%	782	0	782	44	825
173 2890-7298	1,321	0.56%	1,480	0	1,480	82	1,562
174 2890-7299	60	0.03%	67	0	67	4	71
175 2901 Dept of Human Services /FIA	783	0.33%	877	0	877	49	926
176 2920-6620 Juvenile Detention	5,399	2.27%	6,048	0	6,048	337	6,385
177 2920-6621 Placement Costs	561	0.24%	628	0	628	35	663
178 2920-6622 Juvenile Intensive Superv	761	0.32%	853	0	853	47	900
179 2920-6623 Juvenile Treatment	1,057	0.44%	1,184	0	1,184	66	1,250
180 2920-6624 Juvenile Comm. Intervent.	1,269	0.53%	1,422	0	1,422	79	1,501
182 2921 Child Care - Social Serv	39	0.02%	44	0	44	2	46
183 2930 Soldiers & Sailors Relief	216	0.09%	242	0	242	13	255
184 2940 Veterans Trust	197	0.08%	221	0	221	12	233
185 2980 Compensation Absences	87	0.04%	97	0	97	5	103
193 6360-2580 Information Technology	4,401	1.85%	4,930	0	4,930	274	5,205
194 6450 Duplicating	1,615	0.68%	1,809	0	1,809	101	1,910
195 6550 Telecommunications	1,984	0.83%	2,223	0	2,223	124	2,346
196 6641-9010 Equip Pool	2,707	1.14%	3,032	0	3,032	169	3,201
199 6770-PSF Insurance Programs	1,905	0.80%	2,134	0	2,134	119	2,253
203 6771 PSF Health Insurance	3,194	1.34%	3,578	0	3,578	199	3,777
204 6772-8700 Unemployment Insurance	1,055	0.44%	1,182	0	1,182	66	1,248
205 6775-8570 Long-term Disability	894	0.38%	1,001	0	1,001	56	1,057
206 6780 Ottawa Cty Mi Ins Auth	30	0.01%	34	0	34	2	35
207 6782 PSF Insurance Prgm Mental Hlth	39	0.02%	44	0	44	2	46
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	237,685	100.00%	266,264	0	266,264	14,821	281,085
Direct Bills			0		0		0
TOTAL					266,264		281,085

ALLOCATION SUMMARY

Dept6 1010-2530 County Treasurer

Department	Accounting Gen Fund	Accounting Other Fund	General Government	Total
0 DIRECT BILLED	0	\$0	\$0	\$0
2 1010-2010 Fiscal Services	6,166	0	0	6,166
3 1010-2100 Corporate Counsel	915	0	0	915
4 1010-2230 Administrator	986	0	0	986
5 1010-2260 Human Resources	1,247	0	0	1,247
6 1010-2530 County Treasurer	14,341	0	0	14,341
7 1010-2651 B&G-Hud. Human Services	1,043	0	0	1,043
8 1010-2652 B&G-Holl Human Services	1,168	0	0	1,168
9 1010-2653 B&G-Fulton Street	897	0	0	897
10 1010-2654 B&G-Grand Haven	1,339	0	0	1,339
11 1010-2655 B&G-12251 James	1,195	0	0	1,195
12 1010-2656 B&G-Holl Dist Ct.	1,068	0	0	1,068
13 1010-2658 B&G-G.H. Hith Fac	898	0	0	898
14 1010-2659 B&G-12263 James	1,143	0	0	1,143
16 1010-2661 B&G-Emergency Serv	51	0	0	51
17 1010-2665 B&G-Probate/Jail/Juvenile	1,540	0	0	1,540
18 1010-2667 B&G-Admin Annex	1,849	0	0	1,849
19 1010-2668 B&G-FIA	1,215	0	0	1,215
20 1010-8650 Insurance	16	0	0	16
21 1010-1010 Commissioners	858	0	0	858
22 1010-1290 Reapportionment/Tax Alloc	74	0	0	74
23 1010-1310 Circuit Court	7,314	0	0	7,314
24 1010-1360 District Court	122,852	0	0	122,852
25 1010-1370 Circuit Ct-Legal Self-Help	306	0	0	306
26 1010-1373 State Justice Institute	8	0	0	8
27 1010-1380 Circuit Court Strategic Plan	39	0	0	39
28 1010-1480 Probate Court	5,629	0	0	5,629
29 1010-1490 Circuit Ct-Juvenile Serv	4,130	0	0	4,130
30 1010-1492 Juvenile Account Incent	28	0	0	28
31 1010-1520 Adult Probation	344	0	0	344
32 1010-1660 Family Counseling Service	1,641	0	0	1,641
33 1010-1670 Jury Board	34	0	0	34
34 1010-1910 Elections	910	0	0	910
35 1010-1920 Canvassing Board	33	0	0	33
36 1010-2150 County Clerk	48,178	0	0	48,178
37 1010-2250 Equalization	1,098	0	0	1,098
38 1010-2290 Prosecuting Attorney	4,326	0	0	4,326
39 1010-2360 Register of Deeds	138,292	0	0	138,292
40 1010-2450 Survey & Remuneration	932	0	0	932
41 1010-2470 Plat Board	162	0	0	162
42 1010-2570 Co-Op Extension	1,282	0	0	1,282

ALLOCATION SUMMARY

Dept:6 1010-2530 County Treasurer

Department	Accounting Gen Fund	Accounting Other Fund	General Government	Total
43 1010-2590 Geographic Info Sys	1,542	\$0	\$0	\$1,542
44 1010-2610 Bldg Authority	5	0	0	5
45 1010-2750 Drain Commission	1,196	0	0	1,196
47 1010-3020 Sheriff	14,141	0	0	14,141
48 1010-3100 WEMET Operations	813	0	0	813
49 1010-3113 C.O.P.S. Holland/W Ottawa	889	0	0	889
50 1010-3119 City of Coopersville	1,028	0	0	1,028
51 1010-3120 City of Hudsonville	1,016	0	0	1,016
52 1010-3170 Blendon/Holl/Robsn/Zeeld	705	0	0	705
53 1010-3200 Sheriff Training	5	0	0	5
54 1010-3250 Central Dispatch	680	0	0	680
55 1010-3310 Marine Safety	1,251	0	0	1,251
56 1010-3510 Jail	3,046	0	0	3,046
58 1010-4260 Emergency Services	1,282	0	0	1,282
59 1010-4261 HLS Equip Grt	3	0	0	3
60 1010-4262 Solution Area Planner Grt	222	0	0	222
61 1010-4263 Haz-Mat Response Team	1,061	0	0	1,061
62 1010-4265 Homeland Security Equip Grt	822	0	0	822
63 1010-4300 Animal Control	920	0	0	920
64 1010-4450 Drain Assessments	43	0	0	43
65 1010-6039 Jail Health Services	1,042	0	0	1,042
66 1010-6300 Substance Abuse	6	0	0	6
67 1010-6480 Medical Examiners	1,909	0	0	1,909
69 1010-7211 Planning/Performance Impy	1,307	0	0	1,307
73 1010-9300 Transfers in Control	9	0	0	9
74 1010-9650 Oper Trans Out - Internal	158	0	0	158
75 1500 Cemetery Trust	0	11	0	11
76 2010 Road Commission	0	680	0	680
77 2081 Parks & Recreation	0	10,075	0	10,075
78 2160 FOC	0	6,600	0	6,600
79 2170 Judicial Grants	0	2,988	0	2,988
80 2210 Health Fund	0	38,981	0	38,981
81 2220 Mental Health Fund	0	54,457	0	54,457
82 2271 Solid Waste Clean Up	0	161	0	161
83 2272-5250 Landfill Tipping Allied	0	3,009	0	3,009
84 2320 Transportation Sys	0	98	0	98
85 2340 Farmland Preservation	0	2	0	2
86 2420-7210 Planning Comm	0	460	0	460
87 2444 Infrastructure Fund	0	143	0	143
88 2450 Public Improv Fund	0	451	0	451
90 2560 ROD Automation Fund	0	58,069	0	58,069

ALLOCATION SUMMARY

Dept:6 1010-2530 County Treasurer

Department	Accounting Gen Fund	Accounting Other Fund	General Government	Total
91 2570 Stabilization	0	\$2	\$0	\$2
92 2601-2320 PA Victims Grt	0	1,361	0	1,361
93 2602 WEMET	0	2,195	0	2,195
94 2609 Sheriff Grt Prgm	0	1,570	0	1,570
95 2610 Community Policing/Sheriff Contracts	0	15,901	0	15,901
96 2661 Sheriff Road Patrol	0	1,615	0	1,615
97 2690 Law Library	0	454	0	454
99 2740-7430	0	34	0	34
100 2740-7431	0	1,228	0	1,228
101 2741 WIA Youth	0	1,310	0	1,310
102 2741-7431	0	48	0	48
103 2741-7463	0	1,595	0	1,595
104 2741-7464	0	1,604	0	1,604
105 2742 WIA Adult	0	1,301	0	1,301
106 2742-7433	0	1,481	0	1,481
107 2742-7454	0	39	0	39
108 2473 WIA 6/30 Grt Prgm	0	1,691	0	1,691
109 2743-7430	0	4	0	4
110 2743-7431	0	1,649	0	1,649
111 2743-7433	0	1,662	0	1,662
113 2743-7455	0	103	0	103
114 2743-7460	0	1,289	0	1,289
115 2743-7489	0	26	0	26
116 2743-7491	0	9	0	9
117 2744 WIA 12/31 Grt Prgm	0	941	0	941
118 2744-7293	0	2	0	2
119 2744-7296	0	11	0	11
120 2744-7441	0	11	0	11
121 2744-7479	0	544	0	544
122 2744-7484	0	342	0	342
123 2744-7486	0	413	0	413
124 2748 WIA 9/30 Grt Prgm	0	1,898	0	1,898
125 2748-5880	0	4	0	4
126 2748-7430	0	176	0	176
127 2748-7431	0	915	0	915
129 2748-7433	0	963	0	963
130 2748-7438-0003	0	1,858	0	1,858
132 2748-7445	0	58	0	58
133 2748-7446	0	4	0	4
134 2748-7447	0	9	0	9
135 2748-7460	0	4	0	4

ALLOCATION SUMMARY

Dept:6 1010-2530 County Treasurer

Department	Accounting Gen Fund	Accounting Other Fund	General Government	Total
136 2748-7484	0	\$864	\$0	\$864
137 2748-7486	0	175	0	175
139 2749 WIA 3/31 Grt Prigm	0	51	0	51
140 2749-7486	0	1	0	1
141 2750 Grant Pass Thru	0	741	0	741
142 2750-1320	0	1	0	1
143 2750-2930	0	112	0	112
144 2750-3114 Grt Prigm Comm Policing	0	679	0	679
145 2750-4260	0	12	0	12
146 2800 Emergency Feeding	0	570	0	570
147 2800-7480	0	222	0	222
148 2800-7482	0	419	0	419
149 2810 Fed Emer Mgmt Agency	0	79	0	79
150 2850-1520 Comm Corr. - Adult Prob.	0	6,727	0	6,727
151 2855 Revenue Sharing Res Fund	0	21	0	21
152 2870 Comm Action Agency	0	1,426	0	1,426
153 2870-7293	0	1,364	0	1,364
155 2870-7295	0	22	0	22
156 2870-7470	0	56	0	56
157 2870-7471	0	640	0	640
158 2870-7472	0	2,353	0	2,353
160 2870-7473	0	90	0	90
161 2870-7474	0	1	0	1
162 2870-7483	0	173	0	173
163 2870-7485	0	855	0	855
164 2870-7487	0	678	0	678
165 2890 Weatherization	0	1,081	0	1,081
166 2890-7291	0	869	0	869
167 2890-7292	0	886	0	886
168 2890-7293	0	115	0	115
169 2890-7294	0	527	0	527
170 2890-7295	0	409	0	409
171 2890-7296	0	558	0	558
172 2890-7297	0	825	0	825
173 2890-7298	0	1,562	0	1,562
174 2890-7299	0	71	0	71
175 2901 Dept of Human Services /FIA	0	926	0	926
176 2920-6620 Juvenile Detention	0	6,385	0	6,385
177 2920-6621 Placement Costs	0	663	0	663
178 2920-6622 Juvenile Intensive Superv	0	900	0	900
179 2920-6623 Juvenile Treatment	0	1,250	0	1,250

ALLOCATION SUMMARY

Dept:6 1010-2530 County Treasurer

Department	Accounting Gen Fund	Accounting Other Fund	General Government	Total
180 2920-6624 Juvenile Comm. Intervent.	0	\$1,501	\$0	\$1,501
182 2921 Child Care - Social Serv	0	46	0	46
183 2930 Soldiers & Sailors Relief	0	255	0	255
184 2940 Veterans Trust	0	233	0	233
185 2980 Compensation Absences	0	103	0	103
193 6360-2580 Information Technology	0	5,205	0	5,205
194 6450 Duplicating	0	1,910	0	1,910
195 6550 Telecommunications	0	2,346	0	2,346
196 6641-9010 Equip Pool	0	3,201	0	3,201
199 6770-PSF Insurance Programs	0	2,253	0	2,253
203 6771 PSF Health Insurance	0	3,777	0	3,777
204 6772-8700 Unemployment Insurance	0	1,248	0	1,248
205 6775-8570 Long-term Disability	0	1,057	0	1,057
206 6780 Ottawa Cty Mi Ins Auth	0	35	0	35
207 6782 PSF Insurance Prgrm Mental Hlth	0	46	0	46
221 Other - 1010-2664 - 1010-2660	845	0	0	845
999 2nd Allocation Orphans	0	(0)	0	0
Total	411,490	281,085	0	692,575

Buildings & Grounds

**Hudsonville Human Services Facility
1010-2651**

Nature and Extent of Service

The Ottawa County Buildings & Grounds department maintains several County-owned and/or operated facilities and property. Maintaining includes upkeep of County owned structures and property and keeping the lighting, heating, and cooling equipment in good working order.

The Hudsonville Human Services Facility is one of the County-owned facilities. Costs for maintaining this facility have been allocated to each department within the facility based on their usable square footages.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefiting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:7 1010-2651 B&G-Hud. Human Services

	Amount	General Admin	Hud Human Serv
Salaries	\$44,146	\$0	\$44,146
Salary % Split		.00%	100.00%
Benefits	26,337	0	26,337
	70,483	0	70,483
SUPPLY & SERVICES COST			
Operational Supplies	4,863	0	4,863
Janitorial Supplies	0	0	0
Service Contracts	18,577	0	18,577
Telephone	1,317	0	1,317
Travel - Mileage	3	0	3
Vehicle Insurance	1,492	0	1,492
Insurance & Bond	4,701	0	4,701
Utilities	48,984	0	48,984
Equip Repair	1,412	0	1,412
Building Repair	595	0	595
Grounds Maintenance	3,839	0	3,839
DEPARTMENT Cost Total	85,783	0	85,783

ADJUSTMENTS

Total	156,266	0	156,266
General Admin Distribution	0	0	0
Grand Total	\$156,266		\$156,266

B. INCOMING COSTS - (Default Spread Custom%)

Dept:7 1010-2651 B&G-Hud. Human Services

Department	First Incoming	Second Incoming	Hud Human Serv
2 A/P	\$263	\$0	\$263
2 G/L Budget/Audit, Grants	985	0	985
2 Payroll	110	0	110
2 Purchasing	97	0	97
2 Cost Plan	725	0	725
Subtotal - 1010-2010 Fiscal Services	2,180	0	2,180
3 Gen Admin Legal	204	0	204
Subtotal - 1010-2100 Corporate Counsel	204	0	204
4 County Admin	495	0	495
Subtotal - 1010-2230 Administrator	495	0	495
5 Personnel Mgmt	603	0	603
5 Legal	53	0	53
Subtotal - 1010-2260 Human Resources	656	0	656
6 Accounting Gen Fund	985	0	985
Subtotal - 1010-2530 County Treasurer	985	0	985
2 A/P	0	26	26
2 G/L Budget/Audit, Grants	0	91	91
2 Payroll	0	11	11
2 Purchasing	0	9	9
2 Cost Plan	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	137	137
3 Gen Admin Legal	0	11	11
Subtotal - 1010-2100 Corporate Counsel	0	11	11
4 County Admin	0	38	38
Subtotal - 1010-2230 Administrator	0	38	38
5 Personnel Mgmt	0	49	49
5 Legal	0	0	0

B. INCOMING COSTS - (Default Spread Custom%)

Dept:7 1010-2651 B&G-Hud. Human Services

Department	First Incoming	Second Incoming	Hud Human Serv
Subtotal - 1010-2260 Human Resources	\$0	\$49	\$49
6 Accounting Gen Fund	0	58	58
Subtotal - 1010-2530 County Treasurer	0	58	58
Total incoming	4,520	293	4,813
C. TOTAL ALLOCATED		\$161,079	%100.00 \$161,079

Hud Human Serv Allocations

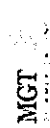
Dept:7 1010-2651 B&G-Hud. Human Services

	Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 1010-1360 District Court	10,017	44.75%	\$71,953	\$0	\$71,953	\$131	\$72,084
47 1010-3020 Sheriff	2,332	10.42%	16,751	0	16,751	31	16,781
80 2210 Health Fund	5,365	23.97%	38,537	(33,093)	5,444	70	5,514
81 2220 Mental Health Fund	2,290	10.23%	16,449	(14,269)	2,180	30	2,210
150 2850-1520 Comm Corr. - Adult Prob.	2,380	10.63%	17,096	0	17,096	31	17,127
Subtotal	22,384	100.00%	160,786	(47,362)	113,424	293	113,717
Direct Bills					47,362		47,362
TOTAL					160,786		161,079

ALLOCATION SUMMARY

Dept:7 1010-2651 B&G-Hud. Human Services

Department	Hud Human Serv	Total
0 DIRECT BILLED	47,362	\$47,362
24 1010-1360 District Court	72,084	72,084
47 1010-3020 Sheriff	16,781	16,781
80 2210 Health Fund	5,514	5,514
81 2220 Mental Health Fund	2,210	2,210
150 2850-1520 Comm Corr. - Adult Prob.	17,127	17,127
Total	161,079	161,079



Buildings & Grounds

Holland Human Services Facility
12265 James Street
1010-2652

Nature and Extent of Service

The Ottawa County Buildings & Grounds department maintains several County-owned and/or operated facilities and property. Maintaining includes upkeep of County owned structures and property and keeping the lighting, heating, and cooling equipment in good working order.

The Holland Health Facility is one of the County-owned facilities. Costs for maintaining this facility have been allocated to each department within the facility based on their usable square footages.

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Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:8 1010-2652 B&G-Holl Human Services

		Amount	General Admin	Holl Human Serv
Salaries	S1	\$51,936	\$0	\$51,936
Salary % Split			.00%	100.00%
Benefits	S	28,308	0	28,308
		80,244	0	80,244
SUPPLY & SERVICES COST				
Operational Supplies	S	4,919	0	4,919
Service Contracts	S	16,358	0	16,358
Telephone	S	269	0	269
Travel - Mileage	S	5	0	5
Vehicle Insurance	S	899	0	899
Insurance & Bond	S	3,325	0	3,325
Utilities	S	49,623	0	49,623
Equip Rental	S	3,193	0	3,193
Building Repair	S	592	0	592
Grounds Maintenance	S	7,860	0	7,860
Equip Rental	S	1,300	0	1,300
Special Assessment	S	2,954	0	2,954
DEPARTMENT Cost Total		91,297	0	91,297

ADJUSTMENTS

Total		171,541	0	171,541
General Admin Distribution			0	0
Grand Total		\$171,541		\$171,541

B. INCOMING COSTS - (Default Spread Custom%)

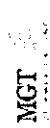
Dept:8 1010-2652 B&G-Holl Human Services

Department	First Incoming	Second Incoming	Holl Human Serv
2 A/P	\$327	\$0	\$327
2 G/L Budget/Audit, Grants	1,226	0	1,226
2 Payroll	137	0	137
2 Purchasing	121	0	121
2 Cost Plan	725	0	725
Subtotal - 1010-2010 Fiscal Services	2,536	0	2,536
3 Gen Admin Legal	254	0	254
Subtotal - 1010-2100 Corporate Counsel	254	0	254
4 County Admin	617	0	617
Subtotal - 1010-2230 Administrator	617	0	617
5 Personnel Mgmt	750	0	750
5 Legal	64	0	64
Subtotal - 1010-2260 Human Resources	814	0	814
6 Accounting Gen Fund	1,103	0	1,103
Subtotal - 1010-2530 County Treasurer	1,103	0	1,103
2 A/P	0	32	32
2 G/L Budget/Audit, Grants	0	113	113
2 Payroll	0	13	13
2 Purchasing	0	12	12
2 Cost Plan	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	170	170
3 Gen Admin Legal	0	13	13
Subtotal - 1010-2100 Corporate Counsel	0	13	13
4 County Admin	0	48	48
Subtotal - 1010-2230 Administrator	0	48	48
5 Personnel Mgmt	0	61	61
5 Legal	0	0	0

B. INCOMING COSTS - (Default Spread Custom%)

Dept:8 1010-2652 B&G-Holl Human Services

Department	First Incoming	Second Incoming	Holl Human Serv
Subtotal - 1010-2260 Human Resources	\$0	\$61	\$61
6 Accounting Gen Fund	0	65	65
Subtotal - 1010-2530 County Treasurer	0	65	65
Total Incoming	5,324	357	5,681
C. TOTAL ALLOCATED		\$177,222	%100.00 \$177,222



Holl Human Serv Allocations

Dept 8 1010-2652 B&G-Holl Human Services

	Actual Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 2220 Mental Health Fund	19,821	100.00%	\$176,865	\$(168,960)	\$7,905	\$357	\$8,262
Subtotal	19,821	100.00%	176,865	(168,960)	7,905	357	8,262
Direct Bills					168,960		168,960
TOTAL					176,865		177,222

ALLOCATION SUMMARY

Dept:8 1010-2652 B&G-Holl Human Services

Department	Holl Human Serv	Total
0 DIRECT BILLED	168,960	\$168,960
81 2220 Mental Health Fund	8,262	8,262
Total	177,222	177,222

Buildings & Grounds

**Fulton Street / Grand Haven Facility
1010-2653**

Nature and Extent of Service

The Ottawa County Buildings & Grounds department maintains several County-owned and/or operated facilities and property. Maintaining includes upkeep of County owned structures and property and keeping the lighting, heating, and cooling equipment in good working order.

The Fulton Street / Grand Haven Facility is one of the County-owned facilities. Costs for maintaining this facility have been allocated to each department within the facility based on their usable square footages.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefiting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:9 1010-2653 B&G-Fulton Street

	Amount	General Admin	Fulton Street
Salaries	\$19,855	\$0	\$19,855
Salary % Split		.00%	100.00%
Benefits	11,285	0	11,285
	31,140	0	31,140
SUPPLY & SERVICES COST			
Operational Supplies	963	0	963
Service Contracts	5,657	0	5,657
Telephone	1,022	0	1,022
Travel - Mileage	3	0	3
Insurance & Bonds	1,157	0	1,157
Utilities	14,834	0	14,834
Equip Rental	413	0	413
Building Repair	1,270	0	1,270
Grounds Maintenance	1,157	0	1,157
DEPARTMENT Cost Total	26,476	0	26,476
ADJUSTMENTS			
Total	57,616	0	57,616
General Admin Distribution		0	0
Grand Total	\$57,616		\$57,616

B. INCOMING COSTS - (Default Spread Custom%)

Dept:9 1010-2653 B&G-Fulton Street

Department	First Incoming	Second Incoming	Fulton Street
2 A/P	\$122	\$0	\$122
2 G/L Budget/Audit, Grants	457	0	457
2 Payroll	51	0	51
2 Purchasing	45	0	45
2 Cost Plan	725	0	725
Subtotal - 1010-2010 Fiscal Services	1,400	0	1,400
3 Gen Admin Legal	95	0	95
Subtotal - 1010-2100 Corporate Counsel	95	0	95
4 County Admin	230	0	230
Subtotal - 1010-2230 Administrator	230	0	230
5 Personnel Mgmt	280	0	280
5 Legal	24	0	24
Subtotal - 1010-2260 Human Resources	304	0	304
6 Accounting Gen Fund	847	0	847
Subtotal - 1010-2530 County Treasurer	847	0	847
2 A/P	0	12	12
2 G/L Budget/Audit, Grants	0	42	42
2 Payroll	0	5	5
2 Purchasing	0	4	4
2 Cost Plan	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	63	63
3 Gen Admin Legal	0	5	5
Subtotal - 1010-2100 Corporate Counsel	0	5	5
4 County Admin	0	18	18
Subtotal - 1010-2230 Administrator	0	18	18
5 Personnel Mgmt	0	23	23
5 Legal	0	0	0

B. INCOMING COSTS - (Default Spread Custom%)

Dept:9 1010-2653 B&G-Fulton Street

Department	First Incoming	Second Incoming	Fulton Street
Subtotal - 1010-2260 Human Resources	\$0	\$23	\$23
6 Accounting Gen Fund	0	50	50
Subtotal - 1010-2530 County Treasurer	0	50	50
Total Incoming	2,876	159	3,035
C. TOTAL ALLOCATED		\$60,651	%100.00 \$60,651

Fulton Street Allocations

Dept:9 1010-2653 B&G-Fulton Street

	Actual Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 2220 Mental Health Fund	3,902	100.00%	\$60,492	\$(55,419)	\$5,073	\$159	\$5,232
Subtotal	3,902	100.00%	60,492	(55,419)	5,073	159	5,232
Direct Bills					55,419		55,419
TOTAL					60,492		60,651

ALLOCATION SUMMARY

Dept:9 1010-2653 B&G-Fulton Street

Department	Fulton Street	Total
0 DIRECT BILLED	55,419	\$55,419
81 2220 Mental Health Fund	5,232	5,232
Total	60,651	60,651

Buildings & Grounds

**Grand Haven Courthouse Facility
1010-2654**

Nature and Extent of Service

The Ottawa County Buildings & Grounds department maintains several County-owned and/or operated facilities and property. Maintaining includes upkeep of County owned structures and property and keeping the lighting, heating, and cooling equipment in good working order.

The Grand Haven Courthouse Facility is one of the County-owned facilities. Costs for maintaining this facility have been allocated to each department within the facility based on their usable square footages.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:10 1010-2654 B&G-Grand Haven

	Amount	General Admin	Grand Haven
Salaries	\$160,775	\$0	\$160,775
<i>Salary % Split</i>		.00%	100.00%
Benefits	88,127	0	88,127
	248,902	0	248,902
SUPPLY & SERVICES COST			
Operational Supplies	15,790	0	15,790
Service Contracts	49,697	0	49,697
Telephone	3,967	0	3,967
Travel - Mileage	20	0	20
Vehicle Insurance	2,967	0	2,967
Insurance & Bonds	24,193	0	24,193
Utilities	225,559	0	225,559
Equip Repair	3,682	0	3,682
Building Repair	3,868	0	3,868
Grounds Maintenance	25,329	0	25,329
Equip Rental	2,279	0	2,279
DEPARTMENT Cost Total	357,351	0	357,351
ADJUSTMENTS			
Total	606,253	0	606,253
General Admin Distribution		0	0
Grand Total	\$606,253		\$606,253

B. INCOMING COSTS - (Default Spread Custom%)

Dept:10 1010-2654 B&G-Grand Haven

Department	First Incoming	Second Incoming	Grand Haven
2 A/P	\$906	\$0	\$906
2 G/L Budget/Audit, Grants	3,399	0	3,399
2 Payroll	379	0	379
2 Purchasing	336	0	336
2 Cost Plan	725	0	725
Subtotal - 1010-2010 Fiscal Services	5,745	0	5,745
3 Gen Admin Legal	705	0	705
Subtotal - 1010-2100 Corporate Counsel	705	0	705
4 County Admin	1,709	0	1,709
Subtotal - 1010-2230 Administrator	1,709	0	1,709
5 Personnel Mgmt	2,080	0	2,080
5 Legal	173	0	173
Subtotal - 1010-2260 Human Resources	2,253	0	2,253
6 Accounting Gen Fund	1,264	0	1,264
Subtotal - 1010-2530 County Treasurer	1,264	0	1,264
2 A/P	0	88	88
2 G/L Budget/Audit, Grants	0	313	313
2 Payroll	0	37	37
2 Purchasing	0	33	33
2 Cost Plan	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	471	471
3 Gen Admin Legal	0	36	36
Subtotal - 1010-2100 Corporate Counsel	0	36	36
4 County Admin	0	132	132
Subtotal - 1010-2230 Administrator	0	132	132
5 Personnel Mgmt	0	170	170
5 Legal	0	0	0

B. INCOMING COSTS - (Default Spread Custom%)

Dept:10 1010-2654 B&G-Grand Haven

Department	First Incoming	Second Incoming	Grand Haven
Subtotal - 1010-2260 Human Resources	\$0	\$170	\$170
6 Accounting Gen Fund	0	75	75
Subtotal - 1010-2530 County Treasurer	0	75	75
Total Incoming	11,676	884	12,560
C. TOTAL ALLOCATED		\$618,813	%100.00 \$618,813

Grand Haven Allocations

Dept:10 1010-2654 B&G-Grand Haven

	Actual Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 1010-2530 County Treasurer	10	0.01%	\$79	\$0	\$79	\$0	\$79
23 1010-1310 Circuit Court	32,573	41.85%	258,599	0	258,599	370	258,969
24 1010-1360 District Court	13,330	17.13%	105,828	0	105,828	151	105,979
31 1010-1520 Adult Probation	3,665	4.71%	29,097	0	29,097	42	29,138
36 1010-2150 County Clerk	5,953	7.65%	47,261	0	47,261	68	47,329
38 1010-2290 Prosecuting Attorney	6,126	7.87%	48,635	0	48,635	70	48,704
39 1010-2360 Register of Deeds	2,378	3.06%	18,879	0	18,879	27	18,906
56 1010-3510 Jail	2,125	2.73%	16,871	0	16,871	24	16,895
78 2160 FOC	8,476	10.89%	67,291	0	67,291	96	67,388
150 2850-1520 Comm Corr. - Adult Prob.	2,926	3.76%	23,230	0	23,230	33	23,263
193 6360-2580 Information Technology	272	0.35%	2,159	0	2,159	3	2,163
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	77,834	100.00%	617,929	0	617,929	884	618,813
Direct Bills				0	0		0
TOTAL					617,929		618,813

ALLOCATION SUMMARY

Dept:10 1010-2654 B&G-Grand Haven

Department	Grand Haven	Total
0 DIRECT BILLED	0	\$0
6 1010-2530 County Treasurer	79	79
23 1010-1310 Circuit Court	258,969	258,969
24 1010-1360 District Court	105,979	105,979
31 1010-1520 Adult Probation	29,138	29,138
36 1010-2150 County Clerk	47,329	47,329
38 1010-2290 Prosecuting Attorney	48,704	48,704
39 1010-2360 Register of Deeds	18,906	18,906
56 1010-3510 Jail	16,895	16,895
78 2160 FOC	67,388	67,388
150 2850-1520 Comm Corr. - Adult Prob.	23,263	23,263
193 6360-2580 Information Technology	2,163	2,163
999 2nd Allocation Orphans	(0)	(0)
Total	618,813	618,813

Buildings & Grounds

Holland Health Facility
12251 James Street
1010-2655

Nature and Extent of Service

The Ottawa County Buildings & Grounds department maintains several County-owned and/or operated facilities and property. Maintaining includes upkeep of County owned structures and property and keeping the lighting, heating, and cooling equipment in good working order.

The Holland Health Facility is one of the County-owned facilities. Costs for maintaining this facility have been allocated to each department within the facility based on their usable square footages.

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A. DEPARTMENT COSTS

Dept:11 1010-2655 B&G-12251 James

	Amount	General Admin	12251 James
Salaries	\$53,061	\$0	\$53,061
<i>Salary % Split</i>		.00%	100.00%
Benefits	28,857	0	28,857
	81,918	0	81,918
SUPPLY & SERVICES COST			
Operational Supplies	5,420	0	5,420
Service Contracts	18,434	0	18,434
Telephone	358	0	358
Travel - Mileage	6	0	6
Gas & Oil	3,042	0	3,042
Vehicle Insurance	899	0	899
Insurance & Bonds	4,416	0	4,416
Utilities	39,019	0	39,019
Equip Repair	772	0	772
Building Repair	732	0	732
Grounds Maintenance	11,374	0	11,374
Equip Rental	1,800	0	1,800
DEPARTMENT Cost Total	86,272	0	86,272
ADJUSTMENTS			
Total	168,190	0	168,190
General Admin Distribution		0	0
Grand Total	\$168,190		\$168,190

B. INCOMING COSTS - (Default Spread Custom%)

Dept:11 1010-2655 B&G-12251 James

Department	First Incoming	Second Incoming	12251 James
2 A/P	\$332	\$0	\$332
2 G/L Budget/Audit, Grants	1,245	0	1,245
2 Payroll	139	0	139
2 Purchasing	123	0	123
2 Cost Plan	725	0	725
Subtotal - 1010-2010 Fiscal Services	2,564	0	2,564
3 Gen Admin Legal	258	0	258
Subtotal - 1010-2100 Corporate Counsel	258	0	258
4 County Admin	626	0	626
Subtotal - 1010-2230 Administrator	626	0	626
5 Personnel Mgmt	762	0	762
5 Legal	64	0	64
Subtotal - 1010-2260 Human Resources	826	0	826
6 Accounting Gen Fund	1,128	0	1,128
Subtotal - 1010-2530 County Treasurer	1,128	0	1,128
2 A/P	0	32	32
2 G/L Budget/Audit, Grants	0	115	115
2 Payroll	0	13	13
2 Purchasing	0	12	12
2 Cost Plan	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	172	172
3 Gen Admin Legal	0	13	13
Subtotal - 1010-2100 Corporate Counsel	0	13	13
4 County Admin	0	49	49
Subtotal - 1010-2230 Administrator	0	49	49
5 Personnel Mgmt	0	62	62
5 Legal	0	0	0

B. INCOMING COSTS - (Default Spread Custom%)

Dept:11 1010-2655 B&G-12251 James

Department	First Incoming	Second Incoming	12251 James
Subtotal - 1010-2260 Human Resources	\$0	\$62	\$62
6 Accounting Gen Fund	0	67	67
Subtotal - 1010-2530 County Treasurer	0	67	67
Total Incoming	5,402	363	5,765
C. TOTAL ALLOCATED		\$173,955	%100.00 \$173,955

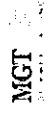
Ottawa County, Michigan
A-87 Cost Allocation Plan

2010
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12251 James Allocations

Dept:11 1010-2655 B&G-12251 James

	Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
36 1010-2150 County Clerk	342.00	1.50%	\$2,607	\$0	\$2,607	\$5	\$2,613
80 2210 Health Fund	18,437.00	80.97%	140,558	(135,644)	4,914	294	5,208
83 2272-5250 Landfill Tipping Allied	586.00	2.57%	4,467	373	4,094	9	383
100 2740-7431	1,174.30	5.16%	8,953	(8,369)	584	19	602
103 2741-7463	27.51	0.12%	210	(196)	14	0	14
104 2741-7464	48.97	0.22%	373	(349)	24	1	25
106 2742-7433	55.07	0.24%	420	(393)	27	28	28
114 2743-7460	49.13	0.22%	375	(350)	24	1	25
121 2744-7479	16.32	0.07%	124	(116)	8	0	8
123 2744-7486	52.98	0.23%	404	(378)	26	1	27
127 2748-7431	26.17	0.11%	200	(187)	13	0	13
130 2748-7438-0003	79.54	0.35%	606	(567)	40	1	41
131 2748-7438-0007	65.42	0.29%	499	(466)	33	1	34
136 2748-7484	261.98	1.15%	1,997	(1,867)	130	4	134
147 2800-7480	3.01	0.01%	23	(21)	1	0	2
148 2800-7482	17.39	0.08%	133	(124)	9	0	9
157 2870-7471	34.16	0.15%	260	(243)	17	1	18
158 2870-7472	527.47	2.32%	4,021	(3,759)	262	8	271
159 2870-7472-0006	143.36	0.63%	1,093	(1,022)	71	2	74
164 2870-7487	11.61	0.05%	89	(83)	6	0	6
166 2890-7291	34.05	0.15%	260	(243)	17	1	17
167 2890-7292	136.45	0.60%	1,040	(972)	68	2	70
172 2890-7297	16.32	0.07%	124	(116)	8	0	8
173 2890-7298	623.79	2.74%	4,756	(4,446)	310	10	320
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
Subtotal	22,770.00	100.00%	173,592	(164,004)	9,588	363	9,951
Direct Bills				164,004			164,004
TOTAL				173,592			173,955



ALLOCATION SUMMARY

Dept:11 1010-2655 B&G-12251 James

Department	12251 James	Total
0 DIRECT BILLED	164,004	\$164,004
36 1010-2150 County Clerk	2,613	2,613
80 2210 Health Fund	5,208	5,208
83 2272-5250 Landfill Tipping Allied	383	383
100 2740-7431	602	602
103 2741-7463	14	14
104 2741-7464	25	25
106 2742-7433	28	28
114 2743-7460	25	25
121 2744-7479	8	8
123 2744-7486	27	27
127 2748-7431	13	13
130 2748-7438-0003	41	41
131 2748-7438-0007	34	34
136 2748-7484	134	134
147 2800-7480	2	2
148 2800-7482	9	9
157 2870-7471	18	18
158 2870-7472	271	271
159 2870-7472-0006	74	74
164 2870-7487	6	6
166 2890-7291	17	17
167 2890-7292	70	70
172 2890-7297	8	8
173 2890-7298	320	320
999 2nd Allocation Orphans	(0)	(0)
Total	173,955	173,955

Buildings & Grounds

**Holland District Court
1010-2656**

Nature and Extent of Service

The Ottawa County Buildings & Grounds department maintains several County-owned and/or operated facilities and property. Maintaining includes upkeep of County owned structures and property and keeping the lighting, heating, and cooling equipment in good working order.

The Holland District Court is one of the County-owned facilities. Costs for maintaining this facility have been allocated to each department within the facility based on their usable square footages.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefiting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:12 1010-2656 B&G-Holl Dist Ct.

	Amount	General Admin	Holl Dist Ct.
Salaries	\$51,300	\$0	\$51,300
Salary % Split		.00%	100.00%
Benefits	29,480	0	29,480
	80,780	0	80,780
SUPPLY & SERVICES COST			
Operational Supplies	5,148	0	5,148
Service Contracts	34,052	0	34,052
Telephone	1,583	0	1,583
Travel - Mileage	10	0	10
Vehicle Insurance	899	0	899
Utilities	59,992	0	59,992
Equip Repair	1,066	0	1,066
Building Repair	261	0	261
Grounds Maintenance	888	0	888
Special Assessment	5,469	0	5,469
DEPARTMENT Cost Total	109,368	0	109,368

ADJUSTMENTS

Total	190,148	0	190,148
General Admin Distribution		0	0
Grand Total	\$190,148		\$190,148

B. INCOMING COSTS - (Default Spread Custom%)

Dept:12 1010-2656 B&G-Holl Dist Ct.

Department	First Incoming	Second Incoming	Holl Dist Ct.
2 A/P	\$360	\$0	\$360
2 G/L Budget/Audit, Grants	1,349	0	1,349
2 Payroll	150	0	150
2 Purchasing	133	0	133
2 Cost Plan	725	0	725
Subtotal - 1010-2010 Fiscal Services	2,717	0	2,717
3 Gen Admin Legal	280	0	280
Subtotal - 1010-2100 Corporate Counsel	280	0	280
4 County Admin	678	0	678
Subtotal - 1010-2230 Administrator	678	0	678
5 Personnel Mgmt	825	0	825
5 Legal	77	0	77
Subtotal - 1010-2260 Human Resources	902	0	902
6 Accounting Gen Fund	1,009	0	1,009
Subtotal - 1010-2530 County Treasurer	1,009	0	1,009
20 General Liability	0	3,439	3,439
Subtotal - 1010-8650 Insurance	0	3,439	3,439
2 A/P	0	35	35
2 G/L Budget/Audit, Grants	0	124	124
2 Payroll	0	15	15
2 Purchasing	0	13	13
2 Cost Plan	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	187	187
3 Gen Admin Legal	0	14	14
Subtotal - 1010-2100 Corporate Counsel	0	14	14
4 County Admin	0	53	53
Subtotal - 1010-2230 Administrator	0	53	53
5 Personnel Mgmt	0	67	67

B. INCOMING COSTS - (Default Spread Custom%)

Dept:12 1010-2656 B&G-Holl Dist Ct.

Department	First Incoming	Second Incoming	Holl Dist Ct.
5 Legal	\$0	\$0	\$0
Subtotal - 1010-2260 Human Resources	0	67	67
6 Accounting Gen Fund	0	60	60
Subtotal - 1010-2530 County Treasurer	0	60	60
Total Incoming	5,586	3,820	9,406
			%100.00
C. TOTAL ALLOCATED		\$199,554	\$199,554

Holl Dist Ct. Allocations

Dept:12 1010-2656 B&G-Holl Dist Ct.

	Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 1010-1360 District Court	18,965	62.01%	\$121,382	\$0	\$121,382	\$2,369	\$123,751
38 1010-2290 Prosecuting Attorney	5,660	18.51%	36,226	0	36,226	707	36,933
56 1010-3510 Jail	715	2.34%	4,576	0	4,576	89	4,666
150 2850-1520 Comm Corr. - Adult Prob.	5,242	17.14%	33,550	0	33,550	655	34,205
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	30,582	100.00%	195,734	0	195,734	3,820	199,554
Direct Bills					0		0
TOTAL					195,734		199,554

ALLOCATION SUMMARY

Dept: 12 1010-2656 B&G-Holl Dist Ct.

Department	Holl Dist Ct.	Total
0 DIRECT BILLED	0	\$0
24 1010-1360 District Court	123,751	123,751
38 1010-2290 Prosecuting Attorney	36,933	36,933
56 1010-3510 Jail	4,666	4,666
150 2850-1520 Comm Corr. - Adult Prob.	34,205	34,205
999 2nd Allocation Orphans	0	0
Total	199,554	199,554

Buildings & Grounds

**Grand Haven Health Building
1010-2658**

Nature and Extent of Service

The Ottawa County Buildings & Grounds department maintains several County-owned and/or operated facilities and property. Maintaining includes upkeep of County owned structures and property and keeping the lighting, heating, and cooling equipment in good working order.

The Grand Haven Health Building is one of the County-owned facilities. Costs for maintaining this facility have been allocated to each department within the facility based on their usable square footages.

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A. DEPARTMENT COSTS

Dept:13 1010-2658 B&G-G.H. Hlth Fac

		Amount	General Admin	Grand Health
Salaries	S1	\$22,241	\$0	\$22,241
Salary % Split			.00%	100.00%
Benefits	S	12,954	0	12,954
		35,195	0	35,195
SUPPLY & SERVICES COST				
Operational Supplies	S	837	0	837
Service Contract	S	5,086	0	5,086
Travel - Mileage	S	3	0	3
Insurance & Bonds	S	693	0	693
Utilities	S	16,427	0	16,427
Equip Repair	S	753	0	753
Building Repair	S	3,725	0	3,725
Grounds Maintenance	S	7,652	0	7,652
DEPARTMENT Cost Total		35,176	0	35,176

ADJUSTMENTS

Total		70,371	0	70,371
General Admin Distribution			0	0
Grand Total		\$70,371		\$70,371

B. INCOMING COSTS - (Default Spread Custom%)

Dept:13 1010-2658 B&G-G.H. Hlth Fac

Department	First Incoming	Second Incoming	Grand Haven Health
2 A/P	\$141	\$0	\$141
2 G/L Budget/Audit, Grants	529	0	529
2 Payroll	59	0	59
2 Purchasing	52	0	52
2 Cost Plan	725	0	725
Subtotal - 1010-2010 Fiscal Services	1,506	0	1,506
3 Gen Admin Legal	110	0	110
Subtotal - 1010-2100 Corporate Counsel	110	0	110
4 County Admin	266	0	266
Subtotal - 1010-2230 Administrator	266	0	266
5 Personnel Mgmt	324	0	324
5 Legal	29	0	29
Subtotal - 1010-2260 Human Resources	353	0	353
6 Accounting Gen Fund	848	0	848
Subtotal - 1010-2530 County Treasurer	848	0	848
2 A/P	0	14	14
2 G/L Budget/Audit, Grants	0	49	49
2 Payroll	0	6	6
2 Purchasing	0	5	5
2 Cost Plan	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	74	74
3 Gen Admin Legal	0	6	6
Subtotal - 1010-2100 Corporate Counsel	0	6	6
4 County Admin	0	21	21
Subtotal - 1010-2230 Administrator	0	21	21
5 Personnel Mgmt	0	26	26
5 Legal	0	0	0

B. INCOMING COSTS - (Default Spread Custom%)

Dept:13 1010-2658 B&G-G.H. Hlth Fac

Department	First Incoming	Second Incoming	Grand Haven Health
Subtotal - 1010-2260 Human Resources	\$0	\$26	\$26
6 Accounting Gen Fund	0	50	50
Subtotal - 1010-2530 County Treasurer	0	50	50
Total Incoming	3,083	177	3,260
C. TOTAL ALLOCATED		\$73,631	%100.00 \$73,631

Grand Haven Health Allocations

Dept:13 1010-2658 B&G-G.H. Hlth Fac

Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 2210 Health Fund	1 100.00%	\$73,454	\$(68,595)	\$4,859	\$177	\$5,036
Subtotal	1 100.00%	73,454	(68,595)	4,859	177	5,036
Direct Bills				68,595		68,595
TOTAL				73,454		73,631

ALLOCATION SUMMARY

Dept:13 1010-2658 B&G-G.H. Hlth Fac

	Department	Grand Haven Health	Total
0 DIRECT BILLED		68,595	\$68,595
80 2210 Health Fund		5,036	5,036
Total		73,631	73,631

Buildings & Grounds

Holland Community Mental Health Facility

12263 James
1010-2659

Nature and Extent of Service

The Ottawa County Buildings & Grounds department maintains several County-owned and/or operated facilities and property. Maintaining includes upkeep of County owned structures and property and keeping the lighting, heating, and cooling equipment in good working order.

The Holland Community Mental Health Facility is one of the County-owned facilities. Costs for maintaining this facility have been allocated to each department within the facility based on their usable square footages.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefiting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:14 1010-2659 B&G-12263 James

	Amount	General Admin	12263 James
Salaries	\$60,211	\$0	\$60,211
Salary % Split		.00%	100.00%
Benefits	33,792	0	33,792
	94,003	0	94,003
SUPPLY & SERVICES COST			
Operational Supplies	3,870	0	3,870
Service Contracts	27,960	0	27,960
Telephone	445	0	445
Travel - Mileage	5	0	5
Gas & Oil	3,036	0	3,036
Vehicle Insurance	899	0	899
Insurance & Bonds	2,233	0	2,233
Utilities	26,924	0	26,924
Equip Repair	1,344	0	1,344
Building Repair	321	0	321
Grounds & Maintenance	7,782	0	7,782
Equip Rental	1,300	0	1,300
DEPARTMENT Cost Total	76,119	0	76,119

ADJUSTMENTS

Total	170,122	0	170,122
General Admin Distribution		0	0
Grand Total	\$170,122		\$170,122

B. INCOMING COSTS - (Default Spread Custom%)

Dept:14 1010-2659 B&G-12263 James

Department	First Incoming	Second Incoming	12263 James
2 A/P	\$397	\$0	\$397
2 G/L Budget/Audit, Grants	1,488	0	1,488
2 Payroll	166	0	166
2 Purchasing	147	0	147
2 Cost Plan	725	0	725
Subtotal - 1010-2010 Fiscal Services	2,923	0	2,923
3 Gen Admin Legal	309	0	309
Subtotal - 1010-2100 Corporate Counsel	309	0	309
4 County Admin	748	0	748
Subtotal - 1010-2230 Administrator	748	0	748
5 Personnel Mgmt	911	0	911
5 Legal	81	0	81
Subtotal - 1010-2260 Human Resources	992	0	992
6 Accounting Gen Fund	1,079	0	1,079
Subtotal - 1010-2530 County Treasurer	1,079	0	1,079
2 A/P	0	39	39
2 G/L Budget/Audit, Grants	0	137	137
2 Payroll	0	16	16
2 Purchasing	0	14	14
2 Cost Plan	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	206	206
3 Gen Admin Legal	0	16	16
Subtotal - 1010-2100 Corporate Counsel	0	16	16
4 County Admin	0	58	58
Subtotal - 1010-2230 Administrator	0	58	58
5 Personnel Mgmt	0	74	74
5 Legal	0	0	0

B. INCOMING COSTS - (Default Spread Custom%)

Dept:14 1010-2659 B&G-12263 James

Department	First Incoming	Second Incoming	12263 James
Subtotal - 1010-2260 Human Resources	\$0	\$74	\$74
6 Accounting Gen Fund	0	64	64
Subtotal - 1010-2530 County Treasurer	0	64	64
Total Incoming	6,051	418	6,469
C. TOTAL ALLOCATED		\$176,591	%100.00 \$176,591

Ottawa County, Michigan
A-87 Cost Allocation Plan

2010
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12263 James Allocations

Dept:14 1010-2659 B&G-12263 James

	Actual Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 2220 Mental Health Fund	1	100.00%	\$176,173	\$(166,164)	\$10,009	\$418	\$10,427
Subtotal	1	100.00%	176,173	(166,164)	10,009	418	10,427
Direct Bills					166,164		166,164
TOTAL					176,173		176,591

ALLOCATION SUMMARY

Dept:14 1010-2659 B&G-12263 James

Department	12263 James	Total
0 DIRECT BILLED	166,164	\$166,164
81 2220 Mental Health Fund	10,427	10,427
Total	176,591	176,591

Buildings & Grounds

**Coopersville Facility
1010-2660**

Nature and Extent of Service

The Ottawa County Buildings & Grounds department maintains several County-owned and/or operated facilities and property. Maintaining includes upkeep of County owned structures and property and keeping the lighting, heating, and cooling equipment in good working order.

The Coopersville Facility is one of the County-owned facilities. Costs for maintaining this facility have been allocated to each department within the facility based on their usable square footages.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:15 1010-2660 B&G-Coopersville

	Amount	General Admin	Coopersville
Salaries	\$7,306	\$0	\$7,306
Salary % Split		.00%	100.00%
Benefits	3,839	0	3,839
	11,145	0	11,145
SUPPLY & SERVICES COST			
Operational Supplies	79	0	79
Telephone	2,480	0	2,480
Travel - Mileage	1	0	1
Insurance & Bonds	532	0	532
Utilities	3,341	0	3,341
Equip Repair	202	0	202
Building Repair	96	0	96
Grounds Maintenance	1,814	0	1,814
DEPARTMENT Cost Total	8,545	0	8,545

ADJUSTMENTS

Total	19,690	0	19,690
General Admin Distribution		0	0
Grand Total	\$19,690		\$19,690

B. INCOMING COSTS - (Default Spread Custom%)

No Indirect Costs

Dept:15 1010-2660 B&G-Coopersville

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Coopersville Allocations

Dept:15 1010-2660 B&G-Coopersville

	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
221 Other - 1010-2664 - 1010-2660	1 100.00%	\$19,690	\$0	\$19,690	\$0	\$19,690
Subtotal	1 100.00%	19,690	0	19,690	0	19,690
Direct Bills				0		0
TOTAL				19,690		19,690

ALLOCATION SUMMARY

Dept:15 1010-2660 B&G-Coopersville

	Department	Coopersville	Total
0 DIRECT BILLED		0	\$0
221 Other - 1010-2664 - 1010-2660		19,690	19,690
Total		19,690	19,690

Buildings & Grounds

**Emergency Services Facility
1010-2661**

Nature and Extent of Service

The Ottawa County Buildings & Grounds department maintains several County-owned and/or operated facilities and property. Maintaining includes upkeep of County owned structures and property and keeping the lighting, heating, and cooling equipment in good working order.

The Emergency Services Facility is one of the County-owned facilities. Costs for maintaining this facility have been allocated to each department within the facility based on their usable square footages.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:16 1010-2661 B&G-Emergency Serv

		Amount	General Admin	Emergency Service
S	Salaries	\$0	\$0	\$0
	Salary % Split		.00%	.00%
S	Benefits	0	0	0
		0	0	0
P	SUPPLY & SERVICES COST			
	Utilities	1,135	0	1,135
P	Grounds Maintenance	392	0	392
	DEPARTMENT Cost Total	1,527	0	1,527
	ADJUSTMENTS			
	Total	1,527	0	1,527
	General Admin Distribution		0	0
	Grand Total	\$1,527		\$1,527

B. INCOMING COSTS - (Default Spread Custom%)

Dept:16 1010-2661 B&G-Emergency Serv

Department	First Incoming	Second Incoming	Emergency Service
2 Cost Plan	\$725	\$0	\$725
Subtotal - 1010-2010 Fiscal Services	725	0	725
6 Accounting Gen Fund	48	0	48
Subtotal - 1010-2530 County Treasurer	48	0	48
2 Cost Plan	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	0	0
6 Accounting Gen Fund	0	3	3
Subtotal - 1010-2530 County Treasurer	0	3	3
Total Incoming	773	3	776
C. TOTAL ALLOCATED		\$2,303	%100.00 \$2,303

Emergency Service Allocations

Dept:16 1010-2661 B&G-Emergency Serv

	Actual Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58 1010-4260 Emergency Services	1	100.00%	\$2,300	\$0	\$2,300	\$3	\$2,303
Subtotal	1	100.00%	2,300	0	2,300	3	2,303
Direct Bills					0		0
TOTAL					2,300		2,303

ALLOCATION SUMMARY

Dept:16 1010-2661 B&G-Emergency Serv

Department	Emergency Service	Total
0 DIRECT BILLED	0	\$0
58 1010-4260 Emergency Services	2,303	2,303
Total	2,303	2,303

Buildings & Grounds

**Juvenile Services Building
1010-2665**

Nature and Extent of Service

The Ottawa County Buildings & Grounds department maintains several County-owned and/or operated facilities and property. Maintaining includes upkeep of County owned structures and property and keeping the lighting, heating, and cooling equipment in good working order.

The Juvenile Services Facility is one of the County-owned facilities. Costs for maintaining this facility have been allocated to each department within the facility based on their usable square footages.

The plan is designed to allocate other central service departments' costs to the various departments including this department.

These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefiting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:17 1010-2665 B&G-Probate/Jail/Juvenile

	Amount	General Admin	Juv Serv Complex
Salaries	\$131,808	\$0	\$131,808
Salary % Split		.00%	100.00%
Benefits	71,113	0	71,113
	202,921	0	202,921
SUPPLY & SERVICES COST			
Operational Supplies	80,724	0	80,724
Service Contracts	18,540	0	18,540
Telephone	1,426	0	1,426
Travel - Mileage	45	0	45
Vehicle Insurance	1,492	0	1,492
Insurance & Bond	26,865	0	26,865
Utilities	494,928	0	494,928
Equip Repair	27,944	0	27,944
Building Repair	11,679	0	11,679
Grounds Maintenance	24,687	0	24,687
Equip Rental	5,387	0	5,387
DEPARTMENT Cost Total	693,717	0	693,717
ADJUSTMENTS			
Total	896,638	0	896,638
General Admin Distribution		0	0
Grand Total	\$896,638		\$896,638

B. INCOMING COSTS - (Default Spread Custom%)

Dept:17 1010-2665 B&G-Probate/Jail/Juvenile

Department	First Incoming	Second Incoming	Juv Serv Complex
2 A/P	\$828	\$0	\$828
2 G/L Budget/Audit, Grants	3,105	0	3,105
2 Payroll	347	0	347
2 Purchasing	307	0	307
2 Cost Plan	725	0	725
Subtotal - 1010-2010 Fiscal Services	5,312	0	5,312
3 Gen Admin Legal	644	0	644
Subtotal - 1010-2100 Corporate Counsel	644	0	644
4 County Admin	1,562	0	1,562
Subtotal - 1010-2230 Administrator	1,562	0	1,562
5 Personnel Mgmt	1,901	0	1,901
5 Legal	167	0	167
Subtotal - 1010-2260 Human Resources	2,068	0	2,068
6 Accounting Gen Fund	1,454	0	1,454
Subtotal - 1010-2530 County Treasurer	1,454	0	1,454
2 A/P	0	80	80
2 G/L Budget/Audit, Grants	0	286	286
2 Payroll	0	34	34
2 Purchasing	0	30	30
2 Cost Plan	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	430	430
3 Gen Admin Legal	0	33	33
Subtotal - 1010-2100 Corporate Counsel	0	33	33
4 County Admin	0	121	121
Subtotal - 1010-2230 Administrator	0	121	121
5 Personnel Mgmt	0	155	155
5 Legal	0	0	0

B. INCOMING COSTS - (Default Spread Custom%)

Dept:17 1010-2665 B&G-Probate/Jail/Juvenile

Department	First Incoming	Second Incoming	Juv Serv Complex
Subtotal - 1010-2260 Human Resources	\$0	\$155	\$155
6 Accounting Gen Fund	0	86	86
Subtotal - 1010-2530 County Treasurer	0	86	86
Total Incoming	11,040	825	11,865
C. TOTAL ALLOCATED		\$908,503	%100.00 \$908,503

Juv Serv Complex Allocations

Dept:17 1010-2665 B&G-Probate/Jail/Juvenile

	Actual Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28 1010-1480 Probate Court	5,517	4.47%	\$40,598	\$(38,165)	\$2,433	\$37	\$2,470
29 1010-1490 Circuit Ct-Juvenile Serv	5,621	4.56%	41,363	(32,228)	9,135	38	9,173
56 1010-3510 Jail	92,020	74.60%	677,145	(632,705)	44,440	615	45,056
176 2920-6620 Juvenile Detention	20,190	16.37%	148,572	(145,030)	3,542	135	3,677
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	123,348	100.00%	907,678	(848,128)	59,550	825	60,375
Direct Bills					848,128		848,128
TOTAL					907,678		908,503

ALLOCATION SUMMARY

Dept:17 1010-2665 B&G-Probate/Jail/Juvenile

Department	Juv Serv Complex	Total
0 DIRECT BILLED	848,128	\$848,128
28 1010-1480 Probate Court	2,470	2,470
29 1010-1490 Circuit Ct-Juvenile Serv	9,173	9,173
56 1010-3510 Jail	45,056	45,056
176 2920-6620 Juvenile Detention	3,677	3,677
999 2nd Allocation Orphans	0	0
Total	908,503	908,503

Buildings & Grounds

**Administrative Annex – Fillmore Street
1010-2667**

Nature and Extent of Service

The Ottawa County Buildings & Grounds department maintains several County-owned and/or operated facilities and property. Maintaining includes upkeep of County owned structures and property and keeping the lighting, heating, and cooling equipment in good working order.

The Administrative Annex is one of the County owned facilities. Costs for maintaining this facility have been allocated to each department within the facility based on their usable square footages.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefiting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:18 1010-2667 B&G-Admin Annex

	Amount	General Admin	Admin Annex
Salaries	\$145,490	\$0	\$145,490
Salary % Split		.00%	100.00%
Benefits	82,326	0	82,326
	227,816	0	227,816
SUPPLY & SERVICES COST			
Office Supplies	1,626	0	1,626
Printing & Binding	43	0	43
Postage	61	0	61
Operational Supplies	42,099	0	42,099
Service Contracts	67,124	0	67,124
Data Processing	21,933	0	21,933
Telephone	4,594	0	4,594
Travel - Mileage	16	0	16
Gas & Oil	8,604	0	8,604
Vehicle Insurance	16,719	0	16,719
Insurance & Bonds	16,836	0	16,836
Utilities	194,838	0	194,838
Equip Repair	18,371	0	18,371
Building Repair	9,806	0	9,806
Grounds Maintenance	27,661	0	27,661
Equip Rental	10,272	0	10,272
DEPARTMENT Cost Total	440,603	0	440,603

ADJUSTMENTS

Total	668,419	0	668,419
General Admin Distribution	0	0	0
Grand Total	\$668,419		\$668,419

B. INCOMING COSTS - (Default Spread Custom%)

Dept:18 1010-2667 B&G-Admin Annex

Department	First Incoming	Second Incoming	Admin Annex
1 2667 Fillmore Admin Annex	\$10,863	\$0	\$10,863
Subtotal - Building Depreciation Charge	10,863	0	10,863
2 A/P	947	0	947
2 G/L Budget/Audit, Grants	3,549	0	3,549
2 Payroll	396	0	396
2 Purchasing	350	0	350
2 Cost Plan	725	0	725
Subtotal - 1010-2010 Fiscal Services	5,967	0	5,967
3 Gen Admin Legal	736	0	736
Subtotal - 1010-2100 Corporate Counsel	736	0	736
4 County Admin	1,785	0	1,785
Subtotal - 1010-2230 Administrator	1,785	0	1,785
5 Personnel Mgmt	2,172	0	2,172
5 Legal	214	0	214
Subtotal - 1010-2260 Human Resources	2,386	0	2,386
6 Accounting Gen Fund	1,745	0	1,745
Subtotal - 1010-2530 County Treasurer	1,745	0	1,745
18 Admin Annex	0	17,623	17,623
Subtotal - 1010-2667 B&G-Admin Annex	0	17,623	17,623
1 2667 Fillmore Admin Annex	0	5	5
Subtotal - Building Depreciation Charge	0	5	5
2 A/P	0	92	92
2 G/L Budget/Audit, Grants	0	327	327
2 Payroll	0	38	38
2 Purchasing	0	34	34
2 Cost Plan	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	491	491
3 Gen Admin Legal	0	38	38

B. INCOMING COSTS - (Default Spread Custom%)

Dept:18 1010-2667 B&G-Admin Annex

Department	First Incoming	Second Incoming	Admin Annex
Subtotal - 1010-2100 Corporate Counsel	\$0	\$38	\$38
4 County Admin	0	138	138
Subtotal - 1010-2230 Administrator	0	138	138
5 Personnel Mgmt	0	177	177
5 Legal	0	0	0
Subtotal - 1010-2260 Human Resources	0	177	177
6 Accounting Gen Fund	0	103	103
Subtotal - 1010-2530 County Treasurer	0	103	103
Total Incoming	23,482	18,575	42,057
C. TOTAL ALLOCATED		\$710,476	%100.00 \$710,476

Admin Annex Allocations

Dept:18 1010-2667 B&G-Admin Annex

	Actual Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-2010 Fiscal Services	4,510	5.64%	\$39,017	\$0	\$39,017	\$0	\$39,017
3 1010-2100 Corporate Counsel	480	0.60%	4,153	0	4,153	0	4,153
4 1010-2230 Administrator	2,189	2.74%	18,938	0	18,938	0	18,938
5 1010-2260 Human Resources	2,956	3.70%	25,573	0	25,573	0	25,573
6 1010-2530 County Treasurer	3,750	4.69%	32,442	0	32,442	0	32,442
18 1010-2667 B&G-Admin Annex	2,037	2.55%	17,623	0	17,623	0	17,623
36 1010-2150 County Clerk	3,867	4.84%	33,454	0	33,454	1,121	34,576
37 1010-2250 Equalization	3,131	3.91%	27,087	0	27,087	908	27,995
38 1010-2290 Prosecuting Attorney	3,026	3.78%	26,179	0	26,179	877	27,056
39 1010-2360 Register of Deeds	3,265	4.08%	28,246	0	28,246	947	29,193
42 1010-2570 Co-Op Extension	4,505	5.63%	38,974	0	38,974	1,306	40,280
43 1010-2590 Geographic Info Sys	1,111	1.39%	9,612	0	9,612	322	9,934
45 1010-2750 Drain Commission	2,508	3.14%	21,697	0	21,697	727	22,425
47 1010-3020 Sheriff	22,765	28.46%	196,946	0	196,946	6,602	203,547
58 1010-4260 Emergency Services	4,866	6.08%	42,097	0	42,097	1,411	43,508
69 1010-7211 Planning/Performance Impv	2,952	3.69%	25,538	0	25,538	856	26,395
77 2081 Parks & Recreation	3,192	3.99%	27,615	0	27,615	926	28,540
93 2602 WEMET	4,635	5.80%	40,099	(36,753)	3,346	1,344	4,690
193 6360-2580 Information Technology	3,986	4.98%	34,484	0	34,484	1,156	35,640
195 6550 Telecommunications	246	0.31%	2,128	0	2,128	71	2,200
Subtotal	79,977	100.00%	691,901	(36,753)	655,148	18,575	673,723
Direct Bills					36,753		36,753
TOTAL					691,901		710,476

ALLOCATION SUMMARY

Dept:18 1010-2667 B&G-Admin Annex

Department	Admin Annex	Total
0 DIRECT BILLED	36,753	\$36,753
2 1010-2010 Fiscal Services	39,017	39,017
3 1010-2100 Corporate Counsel	4,153	4,153
4 1010-2230 Administrator	18,938	18,938
5 1010-2260 Human Resources	25,573	25,573
6 1010-2530 County Treasurer	32,442	32,442
18 1010-2667 B&G-Admin Annex	17,623	17,623
36 1010-2150 County Clerk	34,576	34,576
37 1010-2250 Equalization	27,995	27,995
38 1010-2290 Prosecuting Attorney	27,056	27,056
39 1010-2360 Register of Deeds	29,193	29,193
42 1010-2570 Co-Op Extension	40,280	40,280
43 1010-2590 Geographic Info Sys	9,934	9,934
45 1010-2750 Drain Commission	22,425	22,425
47 1010-3020 Sheriff	203,547	203,547
58 1010-4260 Emergency Services	43,508	43,508
69 1010-7211 Planning/Performance Impv	26,395	26,395
77 2081 Parks & Recreation	28,540	28,540
93 2602 WEMET	4,690	4,690
193 6360-2580 Information Technology	35,640	35,640
195 6550 Telecommunications	2,200	2,200
Total	710,476	710,476

**COST ALLOCATION PLAN
Ottawa County, Michigan**

2010
6/15/2011

Buildings & Grounds

**DHS/FIA Building in Holland
1010-2668**

Nature and Extent of Service

The Ottawa County Buildings & Grounds department maintains several County-owned and/or operated facilities and property. Maintaining includes upkeep of County owned structures and property and keeping the lighting, heating, and cooling equipment in good working order.

Costs for the DHS-FIA Building in Holland include operational supplies, service contracts and other costs for maintenance on the buildings. These costs have been allocated based on their usable square footages.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefiting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:19 1010-2668 B&G-FIA

	Amount	General Admin	FIA
Salaries	\$79,196	\$0	\$79,196
Salary % Split		.00%	700.00%
Benefits	42,318	0	42,318
	121,514	0	121,514
SUPPLY & SERVICES COST			
Operational Supplies	7,294	0	7,294
Service Contracts	54,685	0	54,685
Travel - Mileage	11	0	11
Vehicle Insurance	899	0	899
Insurance & Bonds	7,115	0	7,115
Utilities	77,948	0	77,948
Equip Repair	9,920	0	9,920
Building Repair	531	0	531
Grounds Maintenance	33,492	0	33,492
Equip Rental	1,300	0	1,300
DEPARTMENT Cost Total	193,195	0	193,195
ADJUSTMENTS			
Total	314,709	0	314,709
General Admin Distribution		0	0
Grand Total	\$314,709		\$314,709

B. INCOMING COSTS - (Default Spread Custom%)

Dept:19 1010-2668 B&G-FIA

Department	First Incoming	Second Incoming	FIA
2 A/P	\$468	\$0	\$468
2 G/L Budget/Audit, Grants	1,756	0	1,756
2 Payroll	196	0	196
2 Purchasing	173	0	173
2 Cost Plan	725	0	725
Subtotal - 1010-2010 Fiscal Services	3,318	0	3,318
3 Gen Admin Legal	364	0	364
Subtotal - 1010-2100 Corporate Counsel	364	0	364
4 County Admin	883	0	883
Subtotal - 1010-2230 Administrator	883	0	883
5 Personnel Mgmt	1,075	0	1,075
5 Legal	84	0	84
Subtotal - 1010-2260 Human Resources	1,159	0	1,159
6 Accounting Gen Fund	1,147	0	1,147
Subtotal - 1010-2530 County Treasurer	1,147	0	1,147
2 A/P	0	45	45
2 G/L Budget/Audit, Grants	0	162	162
2 Payroll	0	19	19
2 Purchasing	0	17	17
2 Cost Plan	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	243	243
3 Gen Admin Legal	0	19	19
Subtotal - 1010-2100 Corporate Counsel	0	19	19
4 County Admin	0	68	68
Subtotal - 1010-2230 Administrator	0	68	68
5 Personnel Mgmt	0	88	88
5 Legal	0	0	0

B. INCOMING COSTS - (Default Spread Custom%)

Dept:19 1010-2668 B&G-FIA

Department	First Incoming	Second Incoming	FIA
Subtotal - 1010-2260 Human Resources	\$0	\$88	\$88
6 Accounting Gen Fund	0	68	68
Subtotal - 1010-2530 County Treasurer	0	68	68
Total Incoming	6,871	486	7,357
C. TOTAL ALLOCATED		\$322,066	%100.00 \$322,066

FIA Allocations

Dept:19 1010-2668 B&G-FIA

	Actual Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
31 1010-1520 Adult Probation	3,627	12.33%	\$39,640	\$0	\$39,640	\$60	\$39,700
175 2901 Dept of Human Services /FIA	20,408	69.36%	223,043	(206,732)	16,311	337	16,648
179 2920-6623 Juvenile Treatment	5,389	18.31%	58,897	(58,762)	135	89	224
Subtotal	29,424	100.00%	321,580	(265,494)	56,086	486	56,572
Direct Bills					265,494		265,494
TOTAL					321,580		322,066

ALLOCATION SUMMARY

Dept:19 1010-2668 B&G-FIA

Department	FIA	Total
0 DIRECT BILLED	265,494	\$265,494
31 1010-1520 Adult Probation	39,700	39,700
175 2901 Dept of Human Services /FIA	16,648	16,648
179 2920-6623 Juvenile Treatment	224	224
Total	322,066	322,066

**Insurance
1010-8650**

Nature and Extent of Service

Insurance is set up as a central service department to allocate cost for general fund insurance to the general fund departments. Charges for this insurance have been made directly to 1010-8650. For plan purposes, costs are allocations to benefitting general fund departments and not directly charged. Costs allocated are net of direct billings by the County Finance Department. These indirect costs are allocated to each department based on full time employees.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:20 1010-8650 Insurance

		Amount	General Admin	General Liability
Salaries	S	\$0	\$0	\$0
Salary % Split			.00%	.00%
Benefits	P	84,571	0	84,571
		84,571	0	84,571
SUPPLY & SERVICES COST				
Insurance & Bonds	P	141,258	0	141,258
DEPARTMENT Cost Total		141,258	0	141,258
ADJUSTMENTS				
Total		225,829	0	225,829
General Admin Distribution			0	0
Grand Total		\$225,829		\$225,829

B. INCOMING COSTS - (Default Spread Custom%)

Dept:20 1010-8650 Insurance

	Department	First Incoming	Second Incoming	General Liability
2 Cost Plan		\$725	\$0	\$725
Subtotal - 1010-2010 Fiscal Services		725	0	725
6 Accounting Gen Fund		15	0	15
Subtotal - 1010-2530 County Treasurer		15	0	15
2 Cost Plan		0	0	0
Subtotal - 1010-2010 Fiscal Services		0	0	0
6 Accounting Gen Fund		0	1	1
Subtotal - 1010-2530 County Treasurer		0	1	1
Total Incoming		740	1	741
				%100.00
C. TOTAL ALLOCATED			\$226,570	\$226,570

General Liability Allocations

Dept:20 1010-8650 Insurance

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-2010 Fiscal Services	13.30	13.99%	\$31,694	\$0	\$31,694	\$0	\$31,694
3 1010-2100 Corporate Counsel	1.58	1.66%	3,753	0	3,753	0	3,753
4 1010-2230 Administrator	3.34	3.51%	7,959	0	7,959	0	7,959
5 1010-2260 Human Resources	4.33	4.55%	10,307	0	10,307	0	10,307
12 1010-2656 B&G-Holl Dist Ct	1.44	1.52%	3,439	0	3,439	0	3,439
21 1010-1010 Commissioners	11.00	11.57%	26,213	0	26,213	0	26,213
34 1010-1910 Elections	1.00	1.05%	2,383	0	2,383	0	2,383
36 1010-2150 County Clerk	23.00	24.19%	54,810	0	54,810	0	54,810
37 1010-2250 Equalization	12.50	13.15%	29,788	0	29,788	0	29,788
39 1010-2360 Register of Deeds	9.00	9.47%	21,447	0	21,447	0	21,447
40 1010-2450 Survey & Remonumentation	0.05	0.05%	119	0	119	0	119
42 1010-2570 Co-Op Extension	2.70	2.84%	6,434	0	6,434	0	6,434
43 1010-2590 Geographic Info Sys	5.00	5.26%	11,915	0	11,915	0	11,915
62 1010-4265 Homeland Security Equip Grit	0.69	0.73%	1,651	0	1,651	0	1,651
67 1010-6480 Medical Examiners	0.20	0.21%	477	0	477	0	477
69 1010-7211 Planning/Performance Impv	5.95	6.26%	14,179	0	14,179	0	14,179
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	0	0
Subtotal	95.08	100.00%	226,569	0	226,569	1	226,570
Direct Bills					0		0
TOTAL					226,569		226,570

ALLOCATION SUMMARY

Department	General Liability	Total
0 DIRECT BILLED	0	\$0
2 1010-2010 Fiscal Services	31,694	31,694
3 1010-2100 Corporate Counsel	3,753	3,753
4 1010-2230 Administrator	7,959	7,959
5 1010-2260 Human Resources	10,307	10,307
12 1010-2656 B&G-Holl Dist Ct.	3,439	3,439
21 1010-1010 Commissioners	26,213	26,213
34 1010-1910 Elections	2,383	2,383
36 1010-2150 County Clerk	54,810	54,810
37 1010-2250 Equalization	29,788	29,788
39 1010-2360 Register of Deeds	21,447	21,447
40 1010-2450 Survey & Remonumentation	119	119
42 1010-2570 Co-Op Extension	6,434	6,434
43 1010-2590 Geographic Info Sys	11,915	11,915
62 1010-4265 Homeland Security Equip Grt	1,651	1,651
67 1010-6480 Medical Examiners	477	477
69 1010-7211 Planning/Performance Impv	14,179	14,179
999 2nd Allocation Orphans	0	0
Total	226,570	226,570

Section 5 Internal Service Fund Reconciliation



County of Ottawa

Fiscal Services Department

Robert Spaman
Fiscal Services Director

Marvin Hinga
Fiscal Services Assistant Director

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COUNTY OF OTTAWA

COUNTY-WIDE COST ALLOCATION PLAN

Internal Service Fund Reserve Analysis

Information Technology Fund (6360): This fund has received \$1,790,980 in contributions from the General Fund. Charges to departments are based on a billing study prepared by an outside consultant. Applicable A-87 adjustments increased working capital to (4.36) months which is not excessive according to federal guidelines.

Duplicating (6450): Applicable A-87 adjustments reduced working capital to (20.49) months which is not excessive according to federal guidelines.

Telecommunications (6550): This fund has received \$595,000 in contributed capital. \$150,000 was transferred out of the fund this year. The majority of the excess working capital comes from commissions the County receives from jail inmate phone calls. The applicable A-87 adjustments increased working capital to (9.13) months which is not excessive according to federal guidelines.

Equipment Pool (6641): This fund has received \$2,580,381 in contributed capital. During 2008, \$ 1.5 million of this was transferred to other funds. Applicable A-87 adjustments increased working capital to (195.35) months which is not excessive according to federal guidelines

PSF Insurance (6770): Applicable A-87 adjustments reduced working capital to (4.81) months which is not excessive according to federal guidelines.

PSF Health (6771): Rates charged to departments are based on an actuary study. Since the County is self-funded, it must have sufficient reserves to cover bad claim years when they occur. The applicable A-87 adjustments increased working capital to 1.43 months which is not excessive according to federal guidelines.

PSF Unemployment (6772): Claims vary significantly by year, and since the County is self-funded, it must have sufficient reserves to cover large claims when they occur. The applicable A-87 adjustments reduced working capital to (53.05) months which is not excessive according to federal guidelines.

Long-Term Disability (6775): The rate charged to departments is based on the actual premium paid plus the cost of the staff charged to the fund to administer the benefits. The applicable A-87 adjustments reduce working capital to (1.76) months which is not excessive according to federal guidelines.

Insurance Authority (6780): Rates charged to departments are based on an actuary study prepared by Financial Risk Analysts, LLC. Since the County is self-funded, it must have sufficient reserves to cover bad claim years when they occur. \$150,000 was transferred out of the fund this year. The applicable A-87 adjustments increased the working capital to 14.73 months which is outside the required maximum 60 day fund balance limit, but is allowed by federal regulation because the rates are established by an actuary study.

PSF Mental Health (6782): This fund may only be used by the Mental Health fund to cover risk exposure under the managed care specialty services program.

Ottawa County, Michigan
Internal Service Fund Summary
Period Ending December 31, 2010

	Total	Information Technology 6360	Duplicating 6450	Tele-communication 6550	Equipment Pool 6641	Protected Self-Funded Insurance Programs 6770	Protected Self-Funded Employee Insurance 6771	Protected Self-Funded Unemployment 6772	Long-Term Disability Insurance 6775	Ottawa County, Michigan Insurance Authority 6780	Protected Self-Funded Insurance - Mental Health 6782
Income Statement:											
Operating Revenues	\$ 19,753,902	\$ 2,959,895	\$ 73,807	\$ 735,570	\$ 1,042,341	\$ 193,121	\$ 12,747,966	\$ 35,749	\$ 173,358	\$ 1,792,095	\$ -
Operating Expenses	\$ (16,965,703)	\$ (2,875,844)	\$ (51,124)	\$ (382,304)	\$ (77,946)	\$ (416,986)	\$ (11,895,420)	\$ (255,293)	\$ (176,323)	\$ (834,463)	\$ -
Depreciation	\$ (1,168,755)	\$ -	\$ (20,305)	\$ (112,113)	\$ (1,036,337)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ (18,134,458)	\$ (2,875,844)	\$ (71,429)	\$ (494,417)	\$ (1,114,283)	\$ (416,986)	\$ (11,895,420)	\$ (255,293)	\$ (176,323)	\$ (834,463)	\$ -
Net Profit / (Loss)	\$ 1,619,444	\$ 84,051	\$ 2,378	\$ 241,153	\$ (71,942)	\$ (223,865)	\$ 852,546	\$ (219,544)	\$ (2,965)	\$ 957,632	\$ -
Non Operating Revenue / (Expense)	\$ 2,495,620	\$ 30,873	\$ 7,992	\$ 33,413	\$ 11,698	\$ 187,087	\$ 43,351	\$ 10,524	\$ 1,188	\$ 2,168,661	\$ 833
Operating Transfers In / (Out)	\$ (300,000)			\$ (150,000)						\$ (150,000)	
Net Increase / (Decrease)	\$ 3,815,064	\$ 114,924	\$ 10,370	\$ 124,566	\$ (60,244)	\$ (36,778)	\$ 895,897	\$ (209,020)	\$ (1,777)	\$ 2,976,293	\$ 833
Beginning R/E per CAFR	\$ 28,842,629	\$ 2,621,354	\$ 689,195	\$ 3,141,580	\$ 4,636,445	\$ 3,764,473	\$ 2,171,491	\$ 859,005	\$ 114,266	\$ 9,176,030	\$ 1,665,790
Ending R/E per CAFR	\$ 32,657,693	\$ 2,739,278	\$ 699,565	\$ 3,266,146	\$ 4,576,201	\$ 3,727,695	\$ 3,067,388	\$ 649,985	\$ 112,489	\$ 12,152,323	\$ 1,666,623
Working Capital											
Current Assets	\$ 45,382,649	\$ 2,786,937	\$ 665,890	\$ 2,770,112	\$ 3,218,880	\$ 4,450,145	\$ 4,372,186	\$ 826,672	\$ 112,599	\$ 24,512,605	\$ 1,666,623
Current Liabilities	\$ 14,789,596	\$ 47,659	\$ 39,482	\$ 137,449	\$ 679	\$ 722,450	\$ 1,304,798	\$ 176,687	\$ 110	\$ 12,360,282	\$ -
Working Capital Reserve	\$ 30,593,053	\$ 2,739,278	\$ 626,408	\$ 2,632,663	\$ 3,218,201	\$ 3,727,695	\$ 3,067,388	\$ 649,985	\$ 112,489	\$ 12,152,323	\$ 1,666,623
A-87 Adjustments: 2004-2009	\$ (30,623,935)	\$ (3,753,955)	\$ (705,708)	\$ (2,841,162)	\$ (4,475,406)	\$ (3,759,002)	\$ (1,608,136)	\$ (1,768,095)	\$ (137,200)	\$ (9,540,479)	\$ (2,034,792)
A-87 Adjustments: 2010	\$ (1,910,973)	\$ (30,873)	\$ (7,992)	\$ (82,497)	\$ (10,388)	\$ (135,898)	\$ (43,351)	\$ (10,524)	\$ (1,188)	\$ (1,587,765)	\$ (497)
A-87 Adjusted WCR	\$ (1,941,855)	\$ (1,045,550)	\$ (87,292)	\$ (290,996)	\$ (1,267,593)	\$ (167,205)	\$ 1,415,901	\$ (1,128,634)	\$ (25,899)	\$ 1,024,079	\$ (368,666)
Available Months of WCR		(4.36)	(20.49)	(9.13)	(195.15)	(4.81)	1.43	(53.05)	(1.76)	14.73	n/a - MH
Available Days of WCR		(132.70)	(623.22)	(277.82)	(5,935.79)	(146.36)	43.45	(1,613.64)	(53.61)	447.94	n/a - MH

COUNTY OF OTTAWA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
December 31, 2010
(with comparative totals for December 31, 2009)

	Information Technology (6360)	Duplicating (6450)	Telecom- munications (6550)	Equipment Pool (6641)	Protected Self-Funded Insurance Programs (6770)	Protected Self-Funded Employee Insurance (6771)
<u>ASSETS</u>						
Current assets:						
Cash and pooled investments	\$2,466,988	\$657,898	\$2,717,116	\$3,182,823		\$3,473,291
Investments						
Accounts receivable	7,889		19,370			626,086
Accrued interest on investments						
Due from other governmental units						
Due from other funds	30,873	7,992	33,413	36,057	\$4,440,145	43,351
Inventory of supplies	50,651					
Prepaid expenses	230,536		213		10,000	229,458
Total current assets	2,786,937	665,890	2,770,112	3,218,880	4,450,145	4,372,186
Noncurrent assets:						
Capital assets:						
Office furniture and equipment				4,065,144		
Copy machines		150,486				
Telephone equipment			2,672,035			
Vehicles				4,281,586		
Less accumulated depreciation		(77,329)	(2,038,552)	(6,988,730)		
Net capital assets		73,157	633,483	1,358,000		
Total assets	2,786,937	739,047	3,403,595	4,576,880	4,450,145	4,372,186
<u>LIABILITIES</u>						
Current liabilities:						
Accounts payable	47,659	39,482	80,156	679	437,982	1,304,798
Interfund payable					284,468	
Due to other funds						
Due to other governmental units						
Capital lease payable						
Unearned revenue			57,293			
Total liabilities	47,659	39,482	137,449	679	722,450	1,304,798
<u>NET ASSETS</u>						
Investment in capital assets		73,157	633,483	1,358,000		
Restricted for managed care risk exposure						
Unrestricted	2,739,278	626,408	2,632,663	3,218,201	3,727,695	3,067,388
Total net assets	2,739,278	699,565	3,266,146	4,576,201	3,727,695	3,067,388

(Continued on next page)

COUNTY OF OTTAWA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
December 31, 2010
(with comparative totals for December 31, 2009)

	Protected Self-Funded Unemployment (6772)	Long-Term Disability Insurance (6775)	Ottawa County, Michigan Insurance Authority (6780)	Protected Self-Funded Insurance - Mental Health (6782)	Totals	
					2010	2009
<u>ASSETS</u>						
Current assets:						
Cash and pooled investments	\$816,148	\$102,394	\$309,853	\$1,666,623	\$15,393,134	\$14,659,348
Investments			23,958,223		23,958,223	20,872,619
Accounts receivable					653,345	558,363
Accrued interest on investments			150,371		150,371	153,960
Due from other governmental units						
Due from other funds	10,524	1,188			4,603,543	4,404,312
Inventory of supplies					50,651	46,652
Prepaid expenses		9,017	94,158		573,382	375,374
Total current assets	<u>826,672</u>	<u>112,599</u>	<u>24,512,605</u>	<u>1,666,623</u>	<u>45,382,649</u>	<u>41,070,628</u>
Noncurrent assets:						
Capital assets:						
Office furniture and equipment					4,065,144	3,960,723
Copy machines					150,486	111,317
Telephone equipment					2,672,035	2,460,674
Vehicles					4,281,586	4,104,023
Less accumulated depreciation					<u>(9,104,611)</u>	<u>(8,175,578)</u>
Net capital assets					<u>2,064,640</u>	<u>2,461,159</u>
Total assets	<u>826,672</u>	<u>112,599</u>	<u>24,512,605</u>	<u>1,666,623</u>	<u>47,447,289</u>	<u>43,531,787</u>
<u>LIABILITIES</u>						
Current liabilities:						
Accounts payable	532	110	7,920,137		9,831,535	9,996,636
Interfund payable					284,468	199,736
Due to other funds			4,440,145		4,440,145	4,264,289
Due to other governmental units	176,155				176,155	89,958
Capital lease payable						35,413
Unearned revenue					57,293	103,126
Total liabilities	<u>176,687</u>	<u>110</u>	<u>12,360,282</u>		<u>14,789,596</u>	<u>14,689,158</u>
<u>NET ASSETS</u>						
Investment in capital assets					2,064,640	2,425,746
Restricted for managed care risk exposure				1,666,623	1,666,623	1,665,790
Unrestricted	649,985	112,489	12,152,323		<u>28,926,430</u>	<u>24,751,093</u>
Total net assets	<u>\$649,985</u>	<u>\$112,489</u>	<u>\$12,152,323</u>	<u>\$1,666,623</u>	<u>\$32,657,693</u>	<u>\$28,842,629</u>

(Concluded)

COUNTY OF OTTAWA
 INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
 For the year ended December 31, 2010
 (with comparative totals for the year ended December 31, 2009)

	Information Technology (6360)	Duplicating (6450)	Telecom- munications (6550)	Equipment Pool (6641)	Protected Self-Funded Insurance Programs (6770)	Protected Self-Funded Employee Insurance (6771)
Operating revenues:						
Charges for services	\$2,959,895	\$73,807	\$735,570	\$1,042,341	\$193,121	\$12,747,966
Other revenue						
Total operating revenues	<u>2,959,895</u>	<u>73,807</u>	<u>735,570</u>	<u>1,042,341</u>	<u>193,121</u>	<u>12,747,966</u>
Operating expenses:						
Personnel services	1,612,469	11,527	125,559	37,359	159,049	173,510
Contractual services	845,596	13,874	231,698		49,742	1,113,849
Supplies	60,341	9,772	4,234	4	188	19,564
Depreciation		20,305	112,113	1,036,337		
Building and equipment rental	114,399					
Claims and legal					203,025	10,563,756
Miscellaneous	243,039	15,951	20,813	40,583	4,982	24,741
Total operating expenses	<u>2,875,844</u>	<u>71,429</u>	<u>494,417</u>	<u>1,114,283</u>	<u>416,986</u>	<u>11,895,420</u>
Operating income (loss)	<u>84,051</u>	<u>2,378</u>	<u>241,153</u>	<u>(71,942)</u>	<u>(223,865)</u>	<u>852,546</u>
Nonoperating revenues (expenses):						
Interest on investments	30,873	7,992	33,413	36,057	187,087	43,351
Net change in the fair value of investments						
Gain (loss) on retirement of capital assets				(24,359)		
Total nonoperating revenues (expenses)	<u>30,873</u>	<u>7,992</u>	<u>33,413</u>	<u>11,698</u>	<u>187,087</u>	<u>43,351</u>
Income (loss) before transfers	<u>114,924</u>	<u>10,370</u>	<u>274,566</u>	<u>(60,244)</u>	<u>(36,778)</u>	<u>895,897</u>
Transfers in (out):						
Ottawa County Building Authority - Debt Service			(150,000)			
Total transfers			<u>(150,000)</u>			
Change in net assets	<u>114,924</u>	<u>10,370</u>	<u>124,566</u>	<u>(60,244)</u>	<u>(36,778)</u>	<u>895,897</u>
Total net assets, beginning of year	2,624,354	689,195	3,141,580	4,636,445	3,764,473	2,171,491
Total net assets, end of year	<u>\$2,739,278</u>	<u>\$699,565</u>	<u>\$3,266,146</u>	<u>\$4,576,201</u>	<u>\$3,727,695</u>	<u>\$3,067,388</u>

(Continued on next page)

COUNTY OF OTTAWA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
For the year ended December 31, 2010
(with comparative totals for the year ended December 31, 2009)

	Protected	Long-Term Disability Insurance (6775)	Ottawa County,	Protected	Totals	
	Self-Funded Unemploy- ment (6772)		Michigan Insurance Authority (6780)	Self-Funded Insurance - Mental Health (6782)	2010	2009
Operating revenues:						
Charges for services	\$35,749	\$173,358	\$1,765,196		\$19,727,003	\$19,720,205
Other revenue			26,899		26,899	74,442
Total operating revenues	<u>35,749</u>	<u>173,358</u>	<u>1,792,095</u>		<u>19,753,902</u>	<u>19,794,647</u>
Operating expenses:						
Personnel services	56,241	7,608			2,183,322	2,137,007
Contractual services	14,966	163,290	591,690		3,024,705	2,463,946
Supplies					94,103	187,295
Depreciation					1,168,755	1,312,244
Building and equipment rental					114,399	121,084
Claims and legal	176,155		242,773		11,185,709	15,068,899
Miscellaneous	7,931	5,425			363,465	446,599
Total operating expenses	<u>255,293</u>	<u>176,323</u>	<u>834,463</u>		<u>18,134,458</u>	<u>21,737,074</u>
Operating income (loss)	<u>(219,544)</u>	<u>(2,965)</u>	<u>957,632</u>		<u>1,619,444</u>	<u>(1,942,427)</u>
Nonoperating revenues (expenses):						
Interest on investments	10,524	1,188	416,472	\$833	767,790	715,244
Net change in the fair value of investments			1,752,189		1,752,189	1,992,299
Gain (loss) on retirement of capital assets					(24,359)	49,428
Total nonoperating revenues (expenses)	<u>10,524</u>	<u>1,188</u>	<u>2,168,661</u>	<u>833</u>	<u>2,495,620</u>	<u>2,756,971</u>
Income (loss) before transfers	<u>(209,020)</u>	<u>(1,777)</u>	<u>3,126,293</u>	<u>833</u>	<u>4,115,064</u>	<u>814,544</u>
Transfers in (out):						
Ottawa County Building Authority - Debt Service			(150,000)		(300,000)	(300,000)
Total transfers			<u>(150,000)</u>		<u>(300,000)</u>	<u>(300,000)</u>
Change in net assets	<u>(209,020)</u>	<u>(1,777)</u>	<u>2,976,293</u>	<u>833</u>	<u>3,815,064</u>	<u>514,544</u>
Total net assets, beginning of year	859,005	114,266	9,176,030	1,665,790	28,842,629	28,328,085
Total net assets, end of year	<u>\$649,985</u>	<u>\$112,489</u>	<u>\$12,152,323</u>	<u>\$1,666,623</u>	<u>\$32,657,693</u>	<u>\$28,842,629</u>

(Concluded)

COUNTY OF OTTAWA
 INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF CASH FLOWS
 For the Year Ended December 31, 2010
 (with comparative totals for the year ended December 31, 2009)

	Information Technology (6360)	Duplicating (6450)	Tele- communications (6550)	Equipment Pool (6641)
Cash flows from operating activities:				
Cash received from interfund services provided	\$2,954,016	\$73,807	\$678,774	\$1,042,341
Cash payments to suppliers for goods and services	(1,248,117)	(422)	(172,749)	(40,587)
Cash payments for self-funded insurance claims				
Cash payments to employees for services	<u>(1,612,470)</u>	<u>(11,527)</u>	<u>(125,560)</u>	<u>(37,649)</u>
Net cash provided by (used for) operating activities	<u>93,429</u>	<u>61,858</u>	<u>380,465</u>	<u>964,105</u>
Cash flows from noncapital financing activities:				
Transfers in from other funds				
Transfers out to other funds			(150,000)	
Net cash provided by (used for) noncapital financing activities			<u>(150,000)</u>	
Cash flows from capital and related financing activities:				
Acquisition of capital assets		(39,169)	(211,361)	(546,066)
Payment on capital lease				(35,413)
Proceeds from sale of equipment				
Net cash provided by (used for) capital and related financing activities		<u>(39,169)</u>	<u>(211,361)</u>	<u>(581,480)</u>
Cash flows from investing activities:				
Purchase of investments				
Interest on investments	25,869	7,157	28,286	26,055
Proceeds on sale of investments				
Net cash provided by (used for) investing activities	<u>25,869</u>	<u>7,157</u>	<u>28,286</u>	<u>26,055</u>
Net increase (decrease) in cash and pooled investments	119,298	29,846	47,390	408,681
Cash and pooled investments, beginning of year	<u>2,347,690</u>	<u>628,052</u>	<u>2,669,726</u>	<u>2,774,142</u>
Cash and pooled investments, end of year	<u>\$2,466,988</u>	<u>\$657,898</u>	<u>\$2,717,116</u>	<u>\$3,182,823</u>

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COUNTY OF OTTAWA
 INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF CASH FLOWS
 For the Year Ended December 31, 2010
 (with comparative totals for the year ended December 31, 2009)

	Protected Self-Funded Insurance Programs (6770)	Protected Self-Funded Employee Insurance (6771)	Protected Self-Funded Unemployment (6772)	Long-Term Disability Insurance (6775)
Cash flows from operating activities:				
Cash received from interfund services provided	\$193,121	\$12,747,966	\$35,749	\$173,358
Cash payments to suppliers for goods and services	(54,912)	(1,158,154)	(38,760)	(163,709)
Cash payments for self-funded insurance claims	(75,123)	(11,272,724)	(89,958)	
Cash payments to employees for services	(159,049)	(173,510)	(56,241)	(7,608)
Net cash provided by (used for) operating activities	<u>(95,963)</u>	<u>143,578</u>	<u>(149,210)</u>	<u>2,041</u>
Cash flows from noncapital financing activities:				
Transfers in from other funds	84,732			
Transfers out to other funds				
Net cash provided by (used for) noncapital financing activities	<u>84,732</u>			
Cash flows from capital and related financing activities:				
Acquisition of capital assets				
Payment on capital lease				
Proceeds from sale of equipment				
Net cash provided by (used for) capital and related financing activities				
Cash flows from investing activities:				
Purchase of investments				
Interest on investments	11,231	40,729	10,838	1,089
Proceeds on sale of investments				
Net cash provided by (used for) investing activities	<u>11,231</u>	<u>40,729</u>	<u>10,838</u>	<u>1,089</u>
Net increase (decrease) in cash and pooled investments		184,307	(138,372)	3,130
Cash and pooled investments, beginning of year		<u>3,288,984</u>	<u>954,520</u>	<u>99,264</u>
Cash and pooled investments, end of year	<u>None</u>	<u>\$3,473,291</u>	<u>\$816,148</u>	<u>\$102,394</u>

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COUNTY OF OTTAWA
 INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF CASH FLOWS
 For the Year Ended December 31, 2010
 (with comparative totals for the year ended December 31, 2009)

	Ottawa County, Michigan Insurance Authority (6780)	Protected Self-Funded Insurance - Mental Health (6782)	Totals	
			2010	2009
Cash flows from operating activities:				
Cash received from interfund services provided	\$1,979,182		\$19,878,314	\$20,016,460
Cash payments to suppliers for goods and services	(225,212)		(3,102,622)	(3,060,093)
Cash payments for self-funded insurance claims	(611,943)		(12,049,748)	(13,259,384)
Cash payments to employees for services			(2,183,613)	(2,137,014)
Net cash provided by (used for) operating activities	<u>1,142,027</u>		<u>2,542,331</u>	<u>1,559,969</u>
Cash flows from noncapital financing activities:				
Transfers in from other funds			84,732	119,933
Transfers out to other funds	(150,000)		(300,000)	(300,000)
Net cash provided by (used for) noncapital financing activities	<u>(150,000)</u>		<u>(215,268)</u>	<u>(180,067)</u>
Cash flows from capital and related financing activities:				
Acquisition of capital assets			(796,597)	(874,936)
Payment on capital lease			(35,413)	(35,413)
Proceeds from sale of equipment				81,387
Net cash provided by (used for) capital and related financing activities			<u>(832,010)</u>	<u>(828,962)</u>
Cash flows from investing activities:				
Purchase of investments	(12,622,126)		(12,622,126)	(21,136,834)
Interest on investments	420,061	833	572,148	1,110,920
Proceeds on sale of investments	11,288,711		11,288,711	21,357,404
Net cash provided by (used for) investing activities	<u>(913,354)</u>	<u>833</u>	<u>(761,267)</u>	<u>1,331,490</u>
Net increase (decrease) in cash and pooled investments	78,673	833	733,786	1,882,430
Cash and pooled investments, beginning of year	<u>231,180</u>	<u>1,665,790</u>	<u>14,659,348</u>	<u>12,776,918</u>
Cash and pooled investments, end of year	<u><u>\$309,853</u></u>	<u><u>\$1,666,623</u></u>	<u><u>\$15,393,134</u></u>	<u><u>\$14,659,348</u></u>

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COUNTY OF OTTAWA
 INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF CASH FLOWS
 For the Year Ended December 31, 2010
 (with comparative totals for the year ended December 31, 2009)

	Information Technology (6360)	Duplicating (6450)	Tele- communications (6550)	Equipment Pool (6641)
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:				
Operating income (loss)	\$84,051	\$2,378	\$241,153	(\$71,942)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation		20,305	112,113	1,036,337
Change in assets and liabilities not affecting cash provided by (used for) operating activities:				
(Increase) decrease in receivables	(5,879)		(10,963)	
(Increase) decrease in due from other governmental units				
(Increase) decrease in inventory	(3,999)			
(Increase) decrease in prepaid expenses	9,992		5,617	
Increase (decrease) in unpaid claims liability				
Increase (decrease) in unearned revenue			(45,833)	
Increase (decrease) in accounts payable	9,264	39,175	78,378	(290)
Increase (decrease) in due to other other governmental units				
Increase (decrease) in due to other funds				
Net cash provided by (used for) operating activities	<u>\$93,429</u>	<u>\$61,858</u>	<u>\$380,465</u>	<u>\$964,105</u>

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COUNTY OF OTTAWA
 INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF CASH FLOWS
 For the Year Ended December 31, 2010
 (with comparative totals for the year ended December 31, 2009)

	Protected Self-Funded Insurance Programs (6770)	Protected Self-Funded Health (6771)	Protected Self-Funded Unemploy- ment (6772)	Long- Term Disability Insurance (6775)
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:				
Operating income (loss)	(\$223,865)	\$852,546	(\$219,544)	(\$2,965)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation				
Change in assets and liabilities not affecting cash provided by (used for) operating activities:				
(Increase) decrease in receivables		(78,140)		
(Increase) decrease in due from other governmental units				
(Increase) decrease in inventory				
(Increase) decrease in prepaid expenses		(219,758)		5,023
Increase (decrease) in unpaid claims liability				
Increase (decrease) in unearned revenue				
Increase (decrease) in accounts payable	127,902	(411,070)	(15,863)	(17)
Increase (decrease) in due to other other governmental units			86,197	
Increase (decrease) in due to other funds				
Net cash provided by (used for) operating activities	<u>(\$95,963)</u>	<u>\$143,578</u>	<u>(\$149,210)</u>	<u>\$2,041</u>

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COUNTY OF OTTAWA
 INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF CASH FLOWS
 For the Year Ended December 31, 2010
 (with comparative totals for the year ended December 31, 2009)

	Ottawa County, Michigan Insurance Authority (6780)	Protected Self-Funded Insurance - Mental Health (6782)	<u>Totals</u>	
			<u>2010</u>	<u>2009</u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:				
Operating income (loss)	\$957,632		\$1,619,444	(\$1,942,427)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation			1,168,755	1,312,244
Change in assets and liabilities not affecting cash provided by (used for) operating activities:				
(Increase) decrease in receivables			(94,982)	(410,632)
(Increase) decrease in due from other governmental units				
(Increase) decrease in inventory			(3,999)	(3,241)
(Increase) decrease in prepaid expenses	1,118		(198,008)	(106,864)
Increase (decrease) in unpaid claims liability	7,421		7,421	1,823,992
Increase (decrease) in unearned revenue			(45,833)	(45,833)
Increase (decrease) in accounts payable			(172,520)	714,302
Increase (decrease) in due to other other governmental units			86,197	43,323
Increase (decrease) in due to other funds	<u>175,856</u>		<u>175,856</u>	<u>175,105</u>
Net cash provided by (used for) operating activities	<u>\$1,142,027</u>	<u>None</u>	<u>\$2,542,331</u>	<u>\$1,559,969</u>

(Concluded)



OTTAWA COUNTY, MICHIGAN

INFORMATION TECHNOLOGY DEPARTMENT

Section 2 – Cost Allocation Plan

BASED ON BUDGETED EXPENDITURES

FOR PERIOD ENDING

DECEMBER 31, 2012

MGT of America
Michigan Office
2343 Delta Road
Bay City, Michigan 48708
888-746-4648
www.mgtofamerica.com



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Section 1 Introduction

Section 2 Reading a Cost Allocation Plan

Section 3 Section 2 Cost Allocation Plan

Section 1 Introduction

Introduction

The enclosed Section 2 Cost Allocation Plan identifies the costs of services provided by the Information Technology (IT) Department of Ottawa County, Michigan (County) based on budgeted expenditures for year ending December 31, 2012. MGT of America, Inc. prepared this document at the request of the County.

This Cost Allocation Plan is used by the County to claim IT department costs against users departments.

This document is prepared in compliance with OMB Circular A-87. County personnel provided the budgeted expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.

Section 2 Reading a Cost Allocation Plan

Reading a Cost Allocation Plan

Overview

The Section 2 Cost Allocation Plan is a document that distributes, or allocates, departmental costs to user departments within the County. Examples of departmental costs are administration, office supplies, IT hardware and software, Software licenses, and an allocation of indirect costs from the 2010 A-87 Cost Allocation Plan.

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate department to be allocated to user departments using 2012 budget estimates.

The significant steps involved in preparing the Cost Allocation Plan include the following:

- ♦ Identify the IT Department budgeted expenditures that provide support to other County departments. The IT Department is referred to as the central service or allocating department.
- ♦ Identify the County departments that receive support from the IT Department. These departments are referred to as grantee or receiving departments.
- ♦ Accumulate the allowable budgeted expenditures for the IT Department that provides support to other County departments.

- Distribute, or allocate, the allowable expenditures of the IT Department that provide support to other County departments based on available, meaningful, measurable and auditable allocation statistics that match the service provided to the service received.

Process

A double-step down allocation methodology is used to allocate the allowable costs of the central service departments. This methodology recognizes the cross support provided between central service departments. For example, accounting supports information technology by providing payroll, paying vouchers and preparing a budget. Information technology, however, also supports accounting by providing software and hardware and by maintaining and administering various applications and systems.

The double-step down methodology requires an initial sequencing of allocating departments. In the first step of the double-step methodology, allowable costs from central service departments are allocated in the sequence selected to all County departments, divisions and funds; including to other central service departments. The second step in the double-step down methodology is made to fully account for the cross support provided between central service departments. Central service departments are closed after the second step in the double-step down allocation methodology.

Sections

Table of Contents

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the pages lists the central service, or allocating, departments. Each central service department is broken down into functions. Functions are the specific services provided by a particular department. The middle column lists the allocation base for each corresponding function. The column on the right side of the pages is the applicable page number.

Summary Schedule

The next few pages of the Cost Allocation Plan are the Summary Schedule. The Summary Schedule identifies the total dollar amount allocated from the IT Department to every County receiving departments. Allocating department is listed down the left column and receiving departments, divisions and funds are listed across the top of each page.

Detail Schedules

The remaining pages of the Cost Allocation Plan are the details schedules for every central service department. The detail schedules for each central service department is structured in the following format.

Narrative. Lists the department name, provides a brief description of the activities performed, identifies the functions and the corresponding allocation base.

Departmental Costs (A). The actual budgeted expenditures for that department.

There are three different codes that could be denoted on the Departmental Cost schedule. Those three codes are S, P and D and identify how costs are spread or distributed within a specific department. The S (or S1) stands for salaries. The P stands for a predetermined percentage described in the narrative. The D stands for disallowed.

Incoming Costs (B). If any, these are the support costs coming into the department from other allocating departments.

Incoming costs are spread on the ratio of function salaries to departmental salaries. In the few instances where a department has no salaries, incoming costs are spread on the ratio of function expenditures to departmental expenditures. Certain incoming costs, however, may be denoted with an *. The * identifies those incoming costs that are directly identified to departmental functions and spread to departmental functions on a percentage basis.

Total Allocated (C). The total amount allocated for that department. This amount is found at the end of the Incoming Costs schedule.

Function Allocations. The distribution, or allocation, of the Total Allocated costs by function.

Allocation Summary. The summary of allocated costs by function.

Section 3 Section 2 Cost Allocation Plan

Ottawa County, Michigan
Information Technology Department - 6360
Section 2 Budget Cost Allocation Plan

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Ottawa County, Michigan
Information Technology Department - 6360
Section 2 Budget Cost Allocation Plan

SUMMARY SCHEDULE

Department	1010-1010 Commissioners	1010-1290 Reapportionment/Tax	1010-1310 Circuit Court	1010-1360 District Court	1010-1370 Circuit Ct- Legal Self-	1010-1373 State Justice Institute	1010-1380 Circuit Court Strategic	1010-1480 Probate Court	1010-1490 Circuit Ct- Juvenile	1010-1492 Juvenile Account
1 6360-2580 Information Technology	\$29,106	\$0	\$71,486	\$219,456	\$0	\$0	\$0	\$26,292	\$26,174	\$0
TOTAL CURRENT ALLOCATIONS	29,106	0	71,486	219,456	0	0	0	26,292	26,174	0

Ottawa County, Michigan
Information Technology Department - 6360
Section 2 Budget Cost Allocation Plan

SUMMARY SCHEDULE

Department	1010-1520 Adult Probation	1010-1660 Family Counseling	1010-1670 Jury Board	1010-1910 Elections	1010-1920 Canvassing Board	1010-2010 Fiscal Services	1010-2100 Corporate Counsel	1010-2150 County Clerk	1010-2230 Administrator	1010-2250 Equalization
1 6360-2580 Information Technology	\$3,306	\$0	\$0	\$3,735	\$0	\$39,466	\$5,140	\$90,072	\$8,600	\$39,875
TOTAL CURRENT ALLOCATIONS	3,306	0	0	3,735	0	39,466	5,140	90,072	8,600	39,875

Ottawa County, Michigan
Information Technology Department - 6360
Section 2 Budget Cost Allocation Plan

SUMMARY SCHEDULE

Department	1010-2260 Human Resources	1010-2290 Prosecuting Attorney	1010-2360 Register of Deeds	1010-2450 Survey & Remonumen	1010-2470 Plat Board	1010-2530 County Treasurer	1010-2570 Co-Op Extension	1010-2590 Geographic Info Sys	1010-2610 Bidg Authority	1010-2651 B&G-Hud. Human
1 6360-2580 Information Technology	\$17,794	\$116,983	\$35,066	\$312	\$0	\$31,036	\$13,273	\$19,091	\$0	\$2,195
TOTAL CURRENT ALLOCATIONS	17,794	116,983	35,066	312	0	31,036	13,273	19,091	0	2,195

Ottawa County, Michigan
Information Technology Department - 6360
Section 2 Budget Cost Allocation Plan

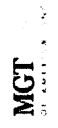
SUMMARY SCHEDULE

Department	1010-2652 B&G-Holl Human	1010-2653 B&G-Fulton Street	1010-2654 B&G-Grand Haven	1010-2655 B&G-12251 James	1010-2656 B&G-Holl Dist Ct.	1010-2658 B&G-G.H. Hlth Fac	1010-2659 B&G-12263 James	1010-2660 B&G- Coopersville	1010-2661 B&G- Emergency	1010-2665 B&G- Probate/Jail/J
1 6360-2580 Information Technology	\$2,732	\$1,018	\$7,574	\$2,774	\$3,005	\$1,179	\$3,315	\$0	\$0	\$6,920
TOTAL CURRENT ALLOCATIONS	2,732	1,018	7,574	2,774	3,005	1,179	3,315	0	0	6,920

Ottawa County, Michigan
Information Technology Department - 6360
Section 2 Budget Cost Allocation Plan

SUMMARY SCHEDULE

Department	1010-2667 B&G-Admin Annex	1010-2668 B&G-FIA	1010-2750 Drain Commission	1010-2800 Ottawa Soil/Water	1010-3020 Sheriff	1010-3100 WEMET Operations	1010-3113 C.O.P.S. Holland/W	1010-3119 City of Coopersville	1010-3120 City of Hudsonville	1010-3170 Blendon/Holl/ Robsn/Zeeid
1 6360-2580 Information Technology	\$14,728	\$3,913	\$21,809	\$0	\$213,321	\$12,495	\$2,082	\$10,412	\$12,495	\$2,082
TOTAL CURRENT ALLOCATIONS	14,728	3,913	21,809	0	213,321	12,495	2,082	10,412	12,495	2,082



Ottawa County, Michigan
Information Technology Department - 6360
Section 2 Budget Cost Allocation Plan

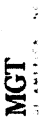
SUMMARY SCHEDULE

Department	1010-3200 Sheriff Training	1010-3250 Central Dispatch	1010-3310 Marine Safety	1010-3510 Jail	1010-3540 Lakeshore Police	1010-4260 Emergency Services	1010-4261 HLS Equip Grt	1010-4262 Solution Area Planner	1010-4263 Haz-Mat Response	1010-4265 Homeland Security
1 6360-2580 Information Technology	\$0	\$0	\$1,562	\$181,822	\$0	\$13,465	\$0	\$0	\$833	\$1,395
TOTAL CURRENT ALLOCATIONS	0	0	1,562	181,822	0	13,465	0	0	833	1,395

Ottawa County, Michigan
Information Technology Department - 6360
Section 2 Budget Cost Allocation Plan

SUMMARY SCHEDULE

Department	1010-4300 Animal Control	1010-4450 Drain Assessment	1010-6039 Jail Health Services	1010-6300 Substance Abuse	1010-6480 Medical Examiners	1010-6810 Veteran Burial	1010-7211 Planning/Per formance	1010-7212 Road Salt Management	1010-8650 Insurance	1010-8900 Contingency
1 6360-2580 Information Technology	\$6,247	\$0	\$0	\$0	\$416	\$0	\$21,274	\$0	\$0	\$0
TOTAL CURRENT ALLOCATIONS	6,247	0	0	0	416	0	21,274	0	0	0



Ottawa County, Michigan
Information Technology Department - 6360
Section 2 Budget Cost Allocation Plan

SUMMARY SCHEDULE

Department	1010-9010 Equip Rental	1010-9300 Transfers in Control	1010-9650 Oper Trans Out -	1500 Cemetery Trust	2010 Road Commission & Recreation	2081 Parks & Recreation	2160 FOC	2170 Judicial Grants	2210 Health Fund	2220 Mental Health Fund
1 6360-2580 Information Technology	\$0	\$0	\$0	\$0	\$0	\$43,857	\$126,215	\$9,371	\$274,266	\$505,248
TOTAL CURRENT ALLOCATIONS	0	0	0	0	0	43,857	126,215	9,371	274,266	505,248

Ottawa County, Michigan
Information Technology Department - 6360
Section 2 Budget Cost Allocation Plan

SUMMARY SCHEDULE

Department	2271 Solid Waste Clean Up	2272-5250 Landfill Tipping	2320 Transportation Sys	2340 Farmland Preservation	2420-7210 Planning Comm	2444 Infrastructure Fund	2450 Public Improv Fund	2550 Homestead Property Tax	2560 ROD Automation Fund	2570 Stabilization
1 6360-2580 Information Technology	\$0	\$11,053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL CURRENT ALLOCATIONS	0	11,053	0	0	0	0	0	0	0	0

Ottawa County, Michigan
Information Technology Department - 6360
Section 2 Budget Cost Allocation Plan

SUMMARY SCHEDULE

Department	2601-2320 PA Victims Grt	2602 WEMET	2609 Sheriff Grt Prgm	2610 Community Policing/She	2661 Sheriff Road Patrol	2690 Law Library	2740 WIA Programs	2750 Grant Pass Thru	2750-1320	2750-2930
1 6360-2580 Information Technology	\$6,247	\$0	\$0	\$89,546	\$6,247	\$0	\$75,116	\$0	\$0	\$0
TOTAL CURRENT ALLOCATIONS	6,247	0	0	89,546	6,247	0	75,116	0	0	0

Ottawa County, Michigan
Information Technology Department - 6360
Section 2 Budget Cost Allocation Plan

SUMMARY SCHEDULE

Department	2750-3114 Grt Prgm Comm	2750-4260	2810 Fed Emer Mgmt Agency	2850-1520 Community Corrections -	2855 Revenue Sharing Res	2901 Dept of Human Services	2920-6620 Juvenile Detention	2920-6621 Placement Costs	2920-6622 Juvenile Intensive	2920-6623 Juvenile Treatment
1 6360-2580 Information Technology	\$2,082	\$0	\$0	\$26,204	\$0	\$0	\$85,236	\$0	\$9,145	\$35,173
TOTAL CURRENT ALLOCATIONS	2,082	0	0	26,204	0	0	85,236	0	9,145	35,173

Ottawa County, Michigan
Information Technology Department - 6360
Section 2 Budget Cost Allocation Plan

SUMMARY SCHEDULE

Department	2920-6624 Juvenile Comm.	2920-6625 Consolidatio n Grant	2921 Child Care - Social Serv	2930 Soldiers & Sailors	2940 Veterans Trust	2980 Compensati on Absences	3650 Water/Sanita Bond/Int	4650 Water/Sanita tion Const	5160 Delinquent Taxes	5692 OCBA Probate Ct./Jail	\$0
1 6360-2580 Information Technology	\$56,689	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL CURRENT ALLOCATIONS	56,689	0	0	0	0	0	0	0	0	0	0

Ottawa County, Michigan
Information Technology Department - 6360
Section 2 Budget Cost Allocation Plan

SUMMARY SCHEDULE

Department	5693 OCBA Jail/Admin Facil	5694 OCBA Holland Dist Ct	5695 OCBA Gr Haven/W Olive	6450 Duplicating	6550 Telecommun ications	6641-9010 Equip Pool	6770-8690 Liability Insurance	6770-8710 Workers Comp	6770-PSF Insurance Programs	6771-8520 Health Insurance
1 6360-2580 Information Technology	\$0	\$0	\$0	\$260	\$16,285	\$833	\$2,353	\$954	\$0	\$3,442
TOTAL CURRENT ALLOCATIONS	0	0	0	260	16,285	833	2,353	954	0	3,442

Ottawa County, Michigan
Information Technology Department - 6360
Section 2 Budget Cost Allocation Plan

SUMMARY SCHEDULE

Department	6771-8540 Dental Insurance	6771-8550 Vision Insurance	6771 PSF Health Insurance	6772-8700 Unemploy ment	6775-8570 Long-term Disability	6780 Ottawa City Mi Ins Auth	6782 PSF Insurance Prgm Mental	7010 Agency Fund	7040 Imprest Payroll	7210 Library Penal Fines
1 6360-2580 Information Technology	\$448	\$448	\$0	\$585	\$190	\$0	\$0	\$0	\$0	\$0
TOTAL CURRENT ALLOCATIONS	448	448	0	585	190	0	0	0	0	0

Ottawa County, Michigan
Information Technology Department - 6360
Section 2 Budget Cost Allocation Plan

SUMMARY SCHEDULE

Department	7360 Employee Sick Pay	8010 Special Assess Drains #6	8011 Drains Capital Proj Fund	8020 Drains Revolving	8040 Drains Revolving Maint Fund	8200 Drain Chapter 20	8300 Drain Chapter 21	8510 Drain Debt Serv Fund	8710 Water/Sewage	8725 Inland Lake Improvement
1 6360-2580 Information Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL CURRENT ALLOCATIONS	0	0	0	0	0	0	0	0	0	0

Ottawa County, Michigan
Information Technology Department - 6360
Section 2 Budget Cost Allocation Plan

SUMMARY SCHEDULE

Department	Other - 1010- 2664 - 1010- 2660	1010- Allocation Orphans	2nd Allocation Orphans	Total
1 6360-2580 Information Technology	\$367	\$0	\$0	\$2,735,186
TOTAL CURRENT ALLOCATIONS	367	0	0	2,735,186

Nature and Extent of Service

Ottawa County operates a Information Technology (IT) Department (6360) as an Internal Service Fund (ISF). This plan examines the 2012 proposed operating budget and functionalizes the costs for purposes of projecting the estimated costs for each of the user departments for the 2012 budget year.

The IT Department provides the County with a centralized service entity to provide departments with automated services to increase their productivity and information handling capabilities. Various systems impact different departments in different ways both directly or indirectly. For plan purposes the budgeted costs for 2012 have been functionalized in a manner that recognizes the different ways in which the services impact individual departments. Once functionalized the costs are allocated to benefitting departments based on a statistic that best recognizes the relative level of service provided.

The identified functions and the allocation statistic used to allocate the costs are detailed as follows:

- **General and Administration** – Departmental administrative costs have been allocated to this function. These costs include the department manager and clerical staff, postage, printing, office supplies, etc. , and an allocation for county-wide indirect costs. The General and Administrative functions support the entire IT Department and the costs are allocated to the remaining functions based on total expenditures.
- **Technology and Infrastructure (T & I)** - User departments access the services of the IT Department through the system's network. The network consists of the cables, routers, servers, and communications devised. Costs for the Basic Network support are allocated to all users based on the number of full time equivalents (FTE's) in each of the user departments.
- **Applications and Data (A & D)** – Costs for operating and maintaining common applications on the system such as e-mail, accounting, payroll and other systems used by all departments either directly or indirectly are identified and allocated to all users based on the number of full time equivalents (FTE's) in each of the user departments.
- **User Services** – Costs associated with the IT "Help Desk", technical support, training and troubleshooting services are identified within this activity and allocated to all user departments based on the number of devices assigned to the benefitting departments.

- **Imaging** - The IT Department provides imaging support services to user departments. The costs of these services have been allocated to the user departments based on the direct imaging costs identified for each of the user departments.
- **Health Department** – The Health Department have IT staff that are specifically assigned to the Department, that are supervised by IT Department. The wages and fringes for these employees are directly paid by the Health Department. These costs have been brought into the IT plan and the department received an allocation for General Administration costs based on the percentage of total wages and fringe. The Department received a direct credit for the total cost of the wages and fringe.
- **Mental Health Department** – The Mental Health Department have IT staff that are specifically assigned to the Department, that are supervised by IT Department. The wages and fringes for these employees are directly paid by the Mental Health Department. These costs have been brought into the IT plan and the department received an allocation for General Administration costs based on the percentage of total wages and fringe. The Department received a direct credit for the total cost of the wages and fringe.
- **Telecommunications** - The Telecommunications Department have IT staff that are specifically assigned to the Department, that are supervised by IT Department. The wages and fringes for these employees are directly paid by the Telecommunications Department. These costs have been brought into the IT plan and the department received an allocation for General Administration costs based on the percentage of total wages and fringe. The Department also received a direct credit for the total cost of the wages and fringe.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are added to the expenses of the department for further allocation to benefiting departments.

Department revenue for internet e-commerce fees and interest on investments has been shown as a departmental credit and has been allocated to all user departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

Ottawa County, Michigan
Information Technology Department - 6360
Section 2 Budget Cost Allocation Plan

A. DEPARTMENT COSTS

Dept:1 6360-2580 Information Technology

	Amount	General Admin	Technology & Infrastructure	Applications & Data	User Services	Imaging	Health - 2210	Mental Health - 2220	Telecom - 6550
Salaries	\$1,435,376	\$129,011	\$141,460	\$483,083	\$356,868	\$0	\$115,487	\$129,109	\$80,358
Salary % Split		8.99%	9.86%	33.66%	24.86%	.00%	8.05%	8.99%	5.60%
Benefits	642,255	47,933	52,978	212,325	179,442	0	57,612	56,924	35,041
	2,077,631	176,944	194,438	695,408	536,310	0	173,099	186,033	115,399
SUPPLY & SERVICES COST									
Vacation Payoff	3,570	3,570	0	0	0	0	0	0	0
Office Supplies	7,100	7,100	0	0	0	0	0	0	0
Printing/Binding	1,839	1,839	0	0	0	0	0	0	0
Postage	3,607	3,607	0	0	0	0	0	0	0
Operational Supplies	62,653	5,971	28,222	6,750	21,709	0	0	0	0
Consultants	177,480	0	0	160,000	17,480	0	0	0	0
Service Contracts	392,585	3,400	14,328	374,000	857	0	0	0	0
Bank SVC Charges	6,600	6,600	0	0	0	0	0	0	0
Memberships	420	420	0	0	0	0	0	0	0
Admin Expense	67,350	67,350	0	0	0	0	0	0	0
Telephone	11,000	11,000	0	0	0	0	0	0	0
Travel-Mileage	7,200	7,200	0	0	0	0	0	0	0
Conferences	31,451	31,451	0	0	0	0	0	0	0
Insurance Bonds	17,820	17,820	0	0	0	0	0	0	0
Computer Equip Mtce	30,799	0	17,816	0	12,983	0	0	0	0
Software Mtce	299,410	0	60,395	80,169	20,852	137,994	0	0	0
Equip Rental/Pool	108,552	0	81,266	0	27,286	0	0	0	0
Comp Prop Syst	(500)	0	0	(500)	0	0	0	0	0
e-COMM	(69,000)	(500)	0	(57,500)	0	(11,000)	0	0	0
Int Investment	(27,850)	(27,850)	0	0	0	0	0	0	0
DEPARTMENT Cost Total	1,132,086	138,978	202,027	562,919	101,167	126,994	0	0	0
ADJUSTMENTS									
Total	3,209,717	315,922	396,465	1,258,327	637,477	126,994	173,099	186,033	115,399
General Admin Distribution		(315,922)	43,283	137,374	69,595	13,864	18,898	20,310	12,598
Grand Total	\$3,209,716		\$439,748	\$1,395,701	\$707,072	\$140,858	\$191,997	\$206,343	\$127,997

B. INCOMING COSTS - (Default Spread Expense%)

Dept:1 6360-2580 Information Technology

No Indirect Costs

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Ottawa County, Michigan
Information Technology Department - 6360
Section 2 Budget Cost Allocation Plan

Technology & Infrastructure Allocations

Dept:1 6360-2580 Information Technology

	FTEs by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-1010 Commissioners	11.00	1.25%	\$5,488	\$0	\$5,488	\$0	\$5,488
4 1010-1310 Circuit Court	14.75	1.67%	7,359	0	7,359	0	7,359
5 1010-1360 District Court	53.78	6.10%	26,830	0	26,830	0	26,830
9 1010-1480 Probate Court	6.00	0.68%	2,994	0	2,994	0	2,994
10 1010-1490 Circuit Ct-Juvenile Serv	5.81	0.66%	2,899	0	2,899	0	2,899
15 1010-1910 Elections	1.00	0.11%	499	0	499	0	499
17 1010-2010 Fiscal Services	12.80	1.45%	6,386	0	6,386	0	6,386
18 1010-2100 Corporate Counsel	1.58	0.18%	786	0	786	0	786
19 1010-2150 County Clerk	23.00	2.61%	11,475	0	11,475	0	11,475
20 1010-2230 Administrator	2.84	0.32%	1,417	0	1,417	0	1,417
21 1010-2250 Equalization	12.50	1.42%	6,237	0	6,237	0	6,237
22 1010-2260 Human Resources	4.33	0.49%	2,158	0	2,158	0	2,158
23 1010-2290 Prosecuting Attorney	26.10	2.96%	13,022	0	13,022	0	13,022
24 1010-2360 Register of Deeds	9.00	1.02%	4,490	0	4,490	0	4,490
25 1010-2450 Survey & Remonumentatic	0.15	0.02%	75	0	75	0	75
27 1010-2530 County Treasurer	8.95	1.02%	4,465	0	4,465	0	4,465
28 1010-2570 Co-Op Extension	3.00	0.34%	1,497	0	1,497	0	1,497
29 1010-2590 Geographic Info Sys	5.00	0.57%	2,495	0	2,495	0	2,495
31 1010-2651 B&G-Hud. Human Service	1.05	0.12%	526	0	526	0	526
32 1010-2652 B&G-Holl Human Services	1.31	0.15%	655	0	655	0	655
33 1010-2653 B&G-Fulton Street	0.49	0.06%	244	0	244	0	244
34 1010-2654 B&G-Grand Haven	3.64	0.41%	1,815	0	1,815	0	1,815
35 1010-2655 B&G-12251 James	1.33	0.15%	665	0	665	0	665
36 1010-2656 B&G-Holl Dist Ct.	1.44	0.16%	720	0	720	0	720
37 1010-2658 B&G-G.H. Hlth Fac	0.57	0.06%	282	0	282	0	282
38 1010-2659 B&G-12263 James	1.59	0.18%	794	0	794	0	794
41 1010-2665 B&G-Probate/Jail/Juvenile	3.32	0.38%	1,658	0	1,658	0	1,658
42 1010-2667 B&G-Admin Annex	3.80	0.43%	1,895	0	1,895	0	1,895
43 1010-2668 B&G-FIA	1.88	0.21%	937	0	937	0	937
44 1010-2750 Drain Commission	7.00	0.79%	3,493	0	3,493	0	3,493
46 1010-3020 Sheriff	70.95	8.05%	35,399	0	35,399	0	35,399
47 1010-3100 WEMET Operations	6.00	0.68%	2,994	0	2,994	0	2,994
48 1010-3113 C.O.P.S. Holland/W Ottawa	1.00	0.11%	499	0	499	0	499
49 1010-3119 City of Coopersville	5.00	0.57%	2,495	0	2,495	0	2,495
50 1010-3120 City of Hudsonville	6.00	0.68%	2,994	0	2,994	0	2,994
51 1010-3170 Blendon/Holl/Robsn/Zeeld	1.00	0.11%	499	0	499	0	499
54 1010-3310 Marine Safety	0.75	0.09%	374	0	374	0	374
55 1010-3510 Jail	76.00	8.62%	37,919	0	37,919	0	37,919
57 1010-4260 Emergency Services	2.10	0.24%	1,048	0	1,048	0	1,048
60 1010-4263 Haz-Mat Response Team	0.40	0.05%	200	0	200	0	200
61 1010-4265 Homeland Security Equip (0.67	0.08%	334	0	334	0	334
62 1010-4300 Animal Control	3.00	0.34%	1,497	0	1,497	0	1,497

Ottawa County, Michigan
Information Technology Department - 6360
Section 2 Budget Cost Allocation Plan

Technology & Infrastructure Allocations

Dept:1 6360-2580 Information Technology

	FTEs by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66 1010-6480 Medical Examiners	0.20	0.02%	\$100	\$0	\$100	\$0	\$100
68 1010-7211 Planning/Performance Imp	5.85	0.66%	2,919	0	2,919	0	2,919
77 2081 Parks & Recreation	16.00	1.82%	7,983	0	7,983	0	7,983
78 2160 FOC	36.13	4.10%	18,024	0	18,024	0	18,024
79 2170 Judicial Grants	4.50	0.51%	2,245	0	2,245	0	2,245
80 2210 Health Fund	84.13	9.55%	41,975	0	41,975	0	41,975
81 2220 Mental Health Fund	171.30	19.44%	85,467	0	85,467	0	85,467
83 2272-5250 Landfill Tipping Allied	3.72	0.42%	1,856	0	1,856	0	1,856
92 2601-2320 PA Victims Grt	3.00	0.34%	1,497	0	1,497	0	1,497
95 2610 Community Policing/Sheriff Cont	43.00	4.88%	21,454	0	21,454	0	21,454
96 2661 Sheriff Road Patrol	3.00	0.34%	1,497	0	1,497	0	1,497
98 2740 WIA Programs	28.53	3.24%	14,234	0	14,234	0	14,234
102 2750-3114 Grt Prgm Comm Policing	1.00	0.11%	499	0	499	0	499
105 2850-1520 Community Corrections - F	7.23	0.82%	3,605	0	3,605	0	3,605
108 2920-6620 Juvenile Detention	31.70	3.60%	15,816	0	15,816	0	15,816
110 2920-6622 Juvenile Intensive Superv	3.30	0.37%	1,646	0	1,646	0	1,646
111 2920-6623 Juvenile Treatment	11.83	1.34%	5,902	0	5,902	0	5,902
112 2920-6624 Juvenile Comm. Intervent.	19.19	2.18%	9,572	0	9,572	0	9,572
125 6450 Duplicating	0.13	0.01%	62	0	62	0	62
126 6550 Telecommunications	1.18	0.13%	586	0	586	0	586
127 6641-9010 Equip Pool	0.40	0.05%	200	0	200	0	200
128 6770-8690 Liability Insurance	1.13	0.13%	564	0	564	0	564
129 6770-8710 Workers Comp	0.46	0.05%	229	0	229	0	229
131 6771-8520 Health Insurance	1.65	0.19%	825	0	825	0	825
132 6771-8540 Dental Insurance	0.22	0.02%	107	0	107	0	107
133 6771-8550 Vision Insurance	0.22	0.02%	107	0	107	0	107
135 6772-8700 Unemployment Insurance	0.28	0.03%	140	0	140	0	140
136 6775-8570 Long-term Disability	0.09	0.01%	45	0	45	0	45
152 Other - 1010-2664 - 1010-2660	0.18	0.02%	88	0	88	0	88
Subtotal	881.38	100.00%	439,748	0	439,748	0	439,748
Direct Bills					0	0	0
TOTAL					439,748		439,748

Ottawa County, Michigan
Information Technology Department - 6360
Section 2 Budget Cost Allocation Plan

Applications & Data Allocations

Dept:1 6360-2580 Information Technology

	FTEs by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-1010 Commissioners	11.00	1.25%	\$17,419	\$0	\$17,419	\$0	\$17,419
4 1010-1310 Circuit Court	14.75	1.67%	23,357	0	23,357	0	23,357
5 1010-1360 District Court	53.78	6.10%	85,155	0	85,155	0	85,155
9 1010-1480 Probate Court	6.00	0.68%	9,501	0	9,501	0	9,501
10 1010-1490 Circuit Ct-Juvenile Serv	5.81	0.66%	9,200	0	9,200	0	9,200
15 1010-1910 Elections	1.00	0.11%	1,584	0	1,584	0	1,584
17 1010-2010 Fiscal Services	12.80	1.45%	20,269	0	20,269	0	20,269
18 1010-2100 Corporate Counsel	1.58	0.18%	2,494	0	2,494	0	2,494
19 1010-2150 County Clerk	23.00	2.61%	36,421	0	36,421	0	36,421
20 1010-2230 Administrator	2.84	0.32%	4,497	0	4,497	0	4,497
21 1010-2250 Equalization	12.50	1.42%	19,794	0	19,794	0	19,794
22 1010-2260 Human Resources	4.33	0.49%	6,849	0	6,849	0	6,849
23 1010-2290 Prosecuting Attorney	26.10	2.96%	41,330	0	41,330	0	41,330
24 1010-2360 Register of Deeds	9.00	1.02%	14,252	0	14,252	0	14,252
25 1010-2450 Survey & Remonumentatic	0.15	0.02%	238	0	238	0	238
27 1010-2530 County Treasurer	8.95	1.02%	14,173	0	14,173	0	14,173
28 1010-2570 Co-Op Extension	3.00	0.34%	4,751	0	4,751	0	4,751
29 1010-2590 Geographic Info Sys	5.00	0.57%	7,918	0	7,918	0	7,918
31 1010-2651 B&G-Hud. Human Service	1.05	0.12%	1,669	0	1,669	0	1,669
32 1010-2652 B&G-Holl Human Services	1.31	0.15%	2,078	0	2,078	0	2,078
33 1010-2653 B&G-Fulton Street	0.49	0.06%	774	0	774	0	774
34 1010-2654 B&G-Grand Haven	3.64	0.41%	5,759	0	5,759	0	5,759
35 1010-2655 B&G-12251 James	1.33	0.15%	2,109	0	2,109	0	2,109
36 1010-2656 B&G-Holl Dist Ct.	1.44	0.16%	2,285	0	2,285	0	2,285
37 1010-2658 B&G-G.H. Hlth Fac	0.57	0.06%	896	0	896	0	896
38 1010-2659 B&G-12263 James	1.59	0.18%	2,521	0	2,521	0	2,521
41 1010-2665 B&G-Probate/Jail/Juvenile	3.32	0.38%	5,262	0	5,262	0	5,262
42 1010-2667 B&G-Admin Annex	3.80	0.43%	6,014	0	6,014	0	6,014
43 1010-2668 B&G-FIA	1.88	0.21%	2,975	0	2,975	0	2,975
44 1010-2750 Drain Commission	7.00	0.79%	11,085	0	11,085	0	11,085
46 1010-3020 Sheriff	70.95	8.05%	112,352	0	112,352	0	112,352
47 1010-3100 WEMET Operations	6.00	0.68%	9,501	0	9,501	0	9,501
48 1010-3113 C.O.P.S. Holland/W/ Ottaw	1.00	0.11%	1,584	0	1,584	0	1,584
49 1010-3119 City of Coopersville	5.00	0.57%	7,918	0	7,918	0	7,918
50 1010-3120 City of Hudsonville	6.00	0.68%	9,501	0	9,501	0	9,501
51 1010-3170 Blendon/Holl/Robsn/Zeeld	1.00	0.11%	1,584	0	1,584	0	1,584
54 1010-3310 Marine Safety	0.75	0.09%	1,188	0	1,188	0	1,188
55 1010-3510 Jail	76.00	8.62%	120,349	0	120,349	0	120,349
57 1010-4260 Emergency Services	2.10	0.24%	3,325	0	3,325	0	3,325
60 1010-4263 Haz-Mat Response Team	0.40	0.05%	633	0	633	0	633
61 1010-4265 Homeland Security Equip	0.67	0.08%	1,061	0	1,061	0	1,061
62 1010-4300 Animal Control	3.00	0.34%	4,751	0	4,751	0	4,751

Ottawa County, Michigan
Information Technology Department - 6360
Section 2 Budget Cost Allocation Plan

Applications & Data Allocations

Dept:1 6360-2580 Information Technology

	FTEs by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66 1010-6480 Medical Examiners	0.20	0.02%	\$317	\$0	\$317	\$0	\$317
68 1010-7211 Planning/Performance Imp	5.85	0.66%	9,264	0	9,264	0	9,264
77 2081 Parks & Recreation	16.00	1.82%	25,337	0	25,337	0	25,337
78 2160 FOC	36.13	4.10%	57,205	0	57,205	0	57,205
79 2170 Judicial Grants	4.50	0.51%	7,126	0	7,126	0	7,126
80 2210 Health Fund	84.13	9.55%	133,223	0	133,223	0	133,223
81 2220 Mental Health Fund	171.30	19.44%	271,259	0	271,259	0	271,259
83 2272-5250 Landfill Tipping Allied	3.72	0.42%	5,891	0	5,891	0	5,891
92 2601-2320 PA Victims Grt	3.00	0.34%	4,751	0	4,751	0	4,751
95 2610 Community Policing/Sheriff Cont	43.00	4.88%	68,092	0	68,092	0	68,092
96 2661 Sheriff Road Patrol	3.00	0.34%	4,751	0	4,751	0	4,751
98 2740 WIA Programs	28.53	3.24%	45,178	0	45,178	0	45,178
102 2750-3114 Grt Prgm Comm Policing	1.00	0.11%	1,584	0	1,584	0	1,584
105 2850-1520 Community Corrections - F	7.23	0.82%	11,441	0	11,441	0	11,441
108 2920-6620 Juvenile Detention	31.70	3.60%	50,198	0	50,198	0	50,198
110 2920-6622 Juvenile Intensive Superv	3.30	0.37%	5,226	0	5,226	0	5,226
111 2920-6623 Juvenile Treatment	11.83	1.34%	18,733	0	18,733	0	18,733
112 2920-6624 Juvenile Comm. Intervent.	19.19	2.18%	30,380	0	30,380	0	30,380
125 6450 Duplicating	0.13	0.01%	198	0	198	0	198
126 6550 Telecommunications	1.18	0.13%	1,861	0	1,861	0	1,861
127 6641-9010 Equip Pool	0.40	0.05%	633	0	633	0	633
128 6770-8690 Liability Insurance	1.13	0.13%	1,789	0	1,789	0	1,789
129 6770-8710 Workers Comp	0.46	0.05%	725	0	725	0	725
131 6771-8520 Health Insurance	1.65	0.19%	2,618	0	2,618	0	2,618
132 6771-8540 Dental Insurance	0.22	0.02%	340	0	340	0	340
133 6771-8550 Vision Insurance	0.22	0.02%	340	0	340	0	340
135 6772-8700 Unemployment Insurance	0.28	0.03%	445	0	445	0	445
136 6775-8570 Long-term Disability	0.09	0.01%	144	0	144	0	144
152 Other - 1010-2664 - 1010-2660	0.18	0.02%	279	0	279	0	279
Subtotal	881.38	100.00%	1,395,701	0	1,395,701	0	1,395,701
Direct Bills					0		0
TOTAL					1,395,701		1,395,701

Ottawa County, Michigan
Information Technology Department - 6360
Section 2 Budget Cost Allocation Plan

User Services Allocations

Dept:1 6360-2580 Information Technology

	# of Devices	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-1010 Commissioners	30	0.88%	\$6,199	\$0	\$6,199	\$0	\$6,199
4 1010-1310 Circuit Court	93	2.72%	19,216	0	19,216	0	19,216
5 1010-1360 District Court	346	10.11%	71,492	0	71,492	0	71,492
9 1010-1480 Probate Court	40	1.17%	8,265	0	8,265	0	8,265
10 1010-1490 Circuit Ct-Juvenile Serv	56	1.64%	11,571	0	11,571	0	11,571
12 1010-1520 Adult Probation	16	0.47%	3,306	0	3,306	0	3,306
15 1010-1910 Elections	8	0.23%	1,653	0	1,653	0	1,653
17 1010-2010 Fiscal Services	62	1.81%	12,811	0	12,811	0	12,811
18 1010-2100 Corporate Counsel	9	0.26%	1,860	0	1,860	0	1,860
19 1010-2150 County Clerk	172	5.03%	35,540	0	35,540	0	35,540
20 1010-2230 Administrator	13	0.38%	2,686	0	2,686	0	2,686
21 1010-2250 Equalization	67	1.96%	13,844	0	13,844	0	13,844
22 1010-2260 Human Resources	42	1.23%	8,678	0	8,678	0	8,678
23 1010-2290 Prosecuting Attorney	154	4.50%	31,820	0	31,820	0	31,820
24 1010-2360 Register of Deeds	79	2.31%	16,323	0	16,323	0	16,323
27 1010-2530 County Treasurer	60	1.75%	12,398	0	12,398	0	12,398
28 1010-2570 Co-Op Extension	34	0.99%	7,025	0	7,025	0	7,025
29 1010-2590 Geographic Info Sys	42	1.23%	8,678	0	8,678	0	8,678
42 1010-2667 B&G-Admin Annex	33	0.96%	6,819	0	6,819	0	6,819
44 1010-2750 Drain Commission	35	1.02%	7,232	0	7,232	0	7,232
46 1010-3020 Sheriff	285	8.33%	58,888	0	58,888	0	58,888
55 1010-3510 Jail	114	3.33%	23,555	0	23,555	0	23,555
57 1010-4260 Emergency Services	44	1.29%	9,092	0	9,092	0	9,092
68 1010-7211 Planning/Performance Imp	44	1.29%	9,092	0	9,092	0	9,092
77 2081 Parks & Recreation	51	1.49%	10,538	0	10,538	0	10,538
78 2160 FOC	132	3.86%	27,275	0	27,275	0	27,275
80 2210 Health Fund	388	11.34%	80,171	0	80,171	0	80,171
81 2220 Mental Health Fund	618	18.06%	127,694	0	127,694	0	127,694
83 2272-5250 Landfill Tipping Allied	16	0.47%	3,306	0	3,306	0	3,306
98 2740 WJA Programs	76	2.22%	15,704	0	15,704	0	15,704
105 2850-1520 Community Corrections - F	54	1.58%	11,158	0	11,158	0	11,158
108 2920-6620 Juvenile Detention	60	1.75%	12,398	0	12,398	0	12,398
110 2920-6622 Juvenile Intensive Superv	11	0.32%	2,273	0	2,273	0	2,273
111 2920-6623 Juvenile Treatment	51	1.49%	10,538	0	10,538	0	10,538
112 2920-6624 Juvenile Comm. Intervent.	81	2.37%	16,737	0	16,737	0	16,737
126 6550 Telecommunications	6	0.18%	1,240	0	1,240	0	1,240

Ottawa County, Michigan
Information Technology Department - 6360
Section 2 Budget Cost Allocation Plan

User Services Allocations

Dept:1 6360-2580 Information Technology

	# of Devices	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,422	100.00%	707,072	0	707,072	0	707,072
Direct Bills					0		0
TOTAL					707,072		707,072

Ottawa County, Michigan
Information Technology Department - 6360
Section 2 Budget Cost Allocation Plan

Imaging Allocations

Dept:1 6360-2580 Information Technology

	Assigned Costs	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 1010-1310 Circuit Court	21,077.93	15.30%	\$21,553	\$0	\$21,553	\$0	\$21,553
5 1010-1360 District Court	35,185.64	25.54%	35,979	0	35,979	0	35,979
9 1010-1480 Probate Court	5,410.53	3.93%	5,532	0	5,532	0	5,532
10 1010-1490 Circuit Ct-Juvenile Serv	2,448.30	1.78%	2,503	0	2,503	0	2,503
19 1010-2150 County Clerk	6,489.47	4.71%	6,636	0	6,636	0	6,636
22 1010-2260 Human Resources	106.61	0.08%	109	0	109	0	109
23 1010-2290 Prosecuting Attorney	30,131.07	21.87%	30,810	0	30,810	0	30,810
46 1010-3020 Sheriff	6,534.28	4.74%	6,682	0	6,682	0	6,682
78 2160 FOC	23,188.29	16.83%	23,711	0	23,711	0	23,711
81 2220 Mental Health Fund	506.61	0.37%	518	0	518	0	518
108 2920-6620 Juvenile Detention	6,674.19	4.85%	6,825	0	6,825	0	6,825
Subtotal	137,752.92	100.00%	140,858	0	140,858	0	140,858
Direct Bills					0		0
TOTAL					140,858		140,858

Ottawa County, Michigan
Information Technology Department - 6360
Section 2 Budget Cost Allocation Plan

Health - 2210 Allocations

Dept:1 6360-2580 Information Technology

	Direct to Health Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 2210 Health Fund	100	100.00%	\$191,997	\$(173,099)	\$18,898	\$0	\$18,898
Subtotal	100	100.00%	191,997	(173,099)	18,898	0	18,898
Direct Bills					173,099		173,099
TOTAL					191,997		191,997

Ottawa County, Michigan
Information Technology Department - 6360
Section 2 Budget Cost Allocation Plan

Dept:1 6360-2580 Information Technology

Mental Health - 2220 Allocations

	Direct to Mental Health Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 2220 Mental Health Fund	100	100.00%	\$206,343	\$(186,033)	\$20,310	\$0	\$20,310
Subtotal	100	100.00%	206,343	(186,033)	20,310	0	20,310
Direct Bills					186,033		186,033
TOTAL					206,343		206,343

Ottawa County, Michigan
Information Technology Department - 6360
Section 2 Budget Cost Allocation Plan

Telecom - 6550 Allocations

Dept:1 6360-2580 Information Technology

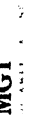
	Direct to Telecom	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
126 6550 Telecommunications	100	100.00%	\$127,997	\$(115,399)	\$12,598	\$0	\$12,598
Subtotal	100	100.00%	127,997	(115,399)	12,598	0	12,598
Direct Bills					115,399		115,399
TOTAL					127,997		127,997

Ottawa County, Michigan
Information Technology Department - 6360
Section 2 Budget Cost Allocation Plan

ALLOCATION SUMMARY

Dept:1 6360-2580 Information Technology

Department	Technology & Infrastructure	Applications & Data	User Services	Imaging	Health - 2210	Mental Health - 2220	Telecom - 6550	Total
0 DIRECT BILLED	0	\$0	\$0	\$0	\$173,099	\$186,033	\$115,399	\$474,531
2 1010-1010 Commissioners	5,488	17,419	6,199	0	0	0	0	29,106
4 1010-1310 Circuit Court	7,359	23,357	19,216	21,553	0	0	0	71,486
5 1010-1360 District Court	26,830	85,155	71,492	35,979	0	0	0	219,456
9 1010-1480 Probate Court	2,994	9,501	8,265	5,532	0	0	0	26,292
10 1010-1490 Circuit Ct-Juvenile Serv	2,899	9,200	11,571	2,503	0	0	0	26,174
12 1010-1520 Adult Probation	0	0	3,306	0	0	0	0	3,306
15 1010-1910 Elections	499	1,584	1,653	0	0	0	0	3,735
17 1010-2010 Fiscal Services	6,386	20,269	12,811	0	0	0	0	39,466
18 1010-2100 Corporate Counsel	786	2,494	1,860	0	0	0	0	5,140
19 1010-2150 County Clerk	11,475	36,421	35,540	6,636	0	0	0	90,072
20 1010-2230 Administrator	1,417	4,497	2,686	0	0	0	0	8,600
21 1010-2250 Equalization	6,237	19,794	13,844	0	0	0	0	39,875
22 1010-2260 Human Resources	2,158	6,849	8,678	109	0	0	0	17,794
23 1010-2290 Prosecuting Attorney	13,022	41,330	31,820	30,810	0	0	0	116,983
24 1010-2360 Register of Deeds	4,490	14,252	16,323	0	0	0	0	35,066
25 1010-2450 Survey & Remonumentatic	75	238	0	0	0	0	0	312
27 1010-2530 County Treasurer	4,465	14,173	12,398	0	0	0	0	31,036
28 1010-2570 Co-Op Extension	1,497	4,751	7,025	0	0	0	0	13,273
29 1010-2590 Geographic Info Sys	2,495	7,918	8,678	0	0	0	0	19,091
31 1010-2651 B&G-Hud. Human Service	526	1,669	0	0	0	0	0	2,195
32 1010-2652 B&G-Holl Human Services	655	2,078	0	0	0	0	0	2,732
33 1010-2653 B&G-Fulton Street	244	774	0	0	0	0	0	1,018
34 1010-2654 B&G-Grand Haven	1,815	5,759	0	0	0	0	0	7,574
35 1010-2655 B&G-12251 James	665	2,109	0	0	0	0	0	2,774
36 1010-2656 B&G-Holl Dist Ct.	720	2,285	0	0	0	0	0	3,005
37 1010-2658 B&G-G.H. Hlth Fac	282	896	0	0	0	0	0	1,179
38 1010-2659 B&G-12263 James	794	2,521	0	0	0	0	0	3,315
41 1010-2665 B&G-Probate/Jail/Juvenile	1,658	5,262	0	0	0	0	0	6,920
42 1010-2667 B&G-Admin Annex	1,895	6,014	6,819	0	0	0	0	14,728
43 1010-2668 B&G-FIA	937	2,975	0	0	0	0	0	3,913
44 1010-2750 Drain Commission	3,493	11,085	7,232	0	0	0	0	21,809
46 1010-3020 Sheriff	35,399	112,352	58,888	6,682	0	0	0	213,321
47 1010-3100 WEMET Operations	2,994	9,501	0	0	0	0	0	12,495
48 1010-3113 C.O.P.S. Holland/W/ Ottaw	499	1,584	0	0	0	0	0	2,082
49 1010-3119 City of Coopersville	2,495	7,918	0	0	0	0	0	10,412
50 1010-3120 City of Hudsonville	2,994	9,501	0	0	0	0	0	12,495
51 1010-3170 Blendon/Holl/Robsn/Zeeld	499	1,584	0	0	0	0	0	2,082
54 1010-3310 Marine Safety	374	1,188	0	0	0	0	0	1,562
55 1010-3510 Jail	37,919	120,349	23,555	0	0	0	0	181,822
57 1010-4260 Emergency Services	1,048	3,325	9,092	0	0	0	0	13,465

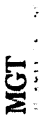


Ottawa County, Michigan
Information Technology Department - 6360
Section 2 Budget Cost Allocation Plan

Dept:1 6360-2580 Information Technology

ALLOCATION SUMMARY

Department	Technology & Infrastructure	Applications & Data	User Services	Imaging	Health - 2210	Mental Health - 2220	Telecom - 6550	Total
60 1010-4263 Haz-Mat Response Team	200	\$633	\$0	\$0	\$0	\$0	\$0	\$833
61 1010-4265 Homeland Security Equip (334	1,061	0	0	0	0	0	1,395
62 1010-4300 Animal Control	1,497	4,751	0	0	0	0	0	6,247
66 1010-6480 Medical Examiners	100	317	0	0	0	0	0	416
68 1010-7211 Planning/Performance Imp	2,919	9,264	9,092	0	0	0	0	21,274
77 2081 Parks & Recreation	7,983	25,337	10,538	0	0	0	0	43,857
78 2160 FOC	18,024	57,205	27,275	23,711	0	0	0	126,215
79 2170 Judicial Grants	2,245	7,126	0	0	0	0	0	9,371
80 2210 Health Fund	41,975	133,223	80,171	0	18,898	0	0	274,266
81 2220 Mental Health Fund	85,467	271,259	127,694	518	0	20,310	0	505,248
83 2272-5250 Landfill Tipping Allied	1,856	5,891	0	0	0	0	0	11,053
92 2601-2320 PA Victims Grt	1,497	4,751	0	0	0	0	0	6,247
95 2610 Community Policing/Sheriff Cont	21,454	68,092	0	0	0	0	0	89,546
96 2661 Sheriff Road Patrol	1,497	4,751	0	0	0	0	0	6,247
98 2740 WIA Programs	14,234	45,178	15,704	0	0	0	0	75,116
102 2750-3114 Grt Prgm Comm Policing	499	1,584	0	0	0	0	0	2,082
105 2850-1520 Community Corrections - f	3,605	11,441	11,158	0	0	0	0	26,204
108 2920-6620 Juvenile Detention	15,816	50,198	12,398	6,825	0	0	0	85,236
110 2920-6622 Juvenile Intensive Superv	1,646	5,226	2,273	0	0	0	0	9,145
111 2920-6623 Juvenile Treatment	5,902	18,733	10,538	0	0	0	0	35,173
112 2920-6624 Juvenile Comm. Intervent.	9,572	30,380	16,737	0	0	0	0	56,689
125 6450 Duplicating	62	198	0	0	0	0	0	260
126 6550 Telecommunications	586	1,861	1,240	0	0	0	12,598	16,285
127 6641-9010 Equip Pool	200	633	0	0	0	0	0	833
128 6770-8690 Liability Insurance	564	1,789	0	0	0	0	0	2,353
129 6770-8710 Workers Comp	229	725	0	0	0	0	0	954
131 6771-8520 Health Insurance	825	2,618	0	0	0	0	0	3,442
132 6771-8540 Dental Insurance	107	340	0	0	0	0	0	448
133 6771-8550 Vision Insurance	107	340	0	0	0	0	0	448
135 6772-8700 Unemployment Insurance	140	445	0	0	0	0	0	585
136 6775-8570 Long-term Disability	45	144	0	0	0	0	0	190
152 Other - 1010-2664 - 1010-2660	88	279	0	0	0	0	0	367
Total	439,748	1,395,701	707,072	140,858	191,997	206,343	127,997	3,209,716



Action Request



Committee: Finance and Administration Committee

Meeting Date: 7/19/2011

Requesting Department: Fiscal Services

Submitted By: Bob Spaman

Agenda Item: Government Finance Officers Association Distinguished Budget Presentation Award

SUGGESTED MOTION:

To receive and forward to the Board of Commissioners the Government Finance Officers Association's Distinguished Budget Presentation Award for the fiscal year beginning January 1, 2011.

SUMMARY OF REQUEST:

FINANCIAL INFORMATION:

Total Cost: \$0.00 | General Fund Cost: \$0.00 | Included in Budget: Yes | No

If not included in budget, recommended funding source:

ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated | Non-Mandated | New Activity

ACTION IS RELATED TO STRATEGIC PLAN:

Goal: 1: To Maintain and Improve the Strong Financial Position of the County.

Objective: 1: Maintain and improve the financial position of the County through legislative advocacy.

ADMINISTRATION RECOMMENDATION: Recommended | Not Recommended | Without Recommendation

County Administrator: **Alan G. Vanderberg**

Digitally signed by Alan G. Vanderberg
DN: cn=Alan G. Vanderberg, o=US, ou=County of Ottawa, ou=Administrator's Office, email=avanderberg@ottawa.org
Reason: I am approving this document
Date: 2011.07.14 09:58:19 -0400

Committee/Governing/Advisory Board Approval Date:

Action Request



Committee: Finance and Administration Committee

Meeting Date: 7/19/2011

Requesting Department: Treasurer

Submitted By: Bob Spaman

Agenda Item: Quarterly Treasurer's Investment Report

SUGGESTED MOTION:

To receive for information the Treasurer's Quarterly Investment Report as of June 30, 2011.

SUMMARY OF REQUEST:

The Treasurer provides a variety of quarterly investment report. They include:

- Open Investments Report
- Earnings and Yields Summary
- GASB31 Compliance - Unamortized Book Value
- GASB40 Compliance - Unamortized Book Value
- Interest Yield
- Current Portfolio
- OPEB Trust

FINANCIAL INFORMATION:

Total Cost: \$0.00 General Fund Cost: \$0.00 Included in Budget: Yes No

If not included in budget, recommended funding source:

ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated Non-Mandated New Activity

ACTION IS RELATED TO STRATEGIC PLAN:

Goal: 1: To Maintain and Improve the Strong Financial Position of the County.

Objective:

- 1: Advocate on legislative issues to maintain and improve the financial position of the County.
- 2: Implement processes and strategies to deal with operational budget deficits.
- 3: Reduce the negative impact of rising employee benefit costs on the budget.
- 4: Maintain or improve bond ratings.

ADMINISTRATION RECOMMENDATION: Recommended Not Recommended Without Recommendation

County Administrator: **Alan G. Vanderberg**

Digitally signed by Alan G. Vanderberg
DN: cn=Alan G. Vanderberg, o=US, ou=County of Ottawa, ou=Administrator's Office, email=avanderberg@ottawa.org
Reason: I am approving this document
Date: 2011.07.14 09:42:15 -0400

Committee/Governing/Advisory Board Approval Date:



County of Ottawa

Office of the Treasurer

Bradley J. Slagh
County Treasurer

Cheryl Clark
Chief Deputy Treasurer

Steven Brower
Deputy Treasurer

12220 Fillmore St., Room 155, West Olive, MI 49460

Phone: (616) 994-4501
1-800-764-4111, ext. 4501
Fax: (616) 994-4509

Web Site: www.miOttawa.org

Report To: Ottawa County Finance & Administration Committee

From: Bradley Slagh

Date: July 13, 2011

Re: Financial update for month & quarter end June 30, 2011

Attached are graphs representing the status of the General Fund portfolio for Ottawa County as of June 30, 2011. The asset distribution of the General Pooled Funds by maturity, and diversity continues to meet the requirements of the County's Investment Policy.

Quarterly, the Treasurer's report provides a copy of GASB 31 listing open investments of the general pooled funds as of quarter end; detailing the type of investment, coupon interest rate, maturity date, purchase date, yield to maturity along with a lot of other information.

Highlighted information from this report includes:

\$ 66,269,338.22	Par Value (6 th column from right)
\$ 66,841,815.52	Fair Market Value (4 th column from right)
\$ 435,796.00	Interest earned YTD (2 nd column from right)

The net change in fair market value for the year of 2011 shows a gain of \$ -108,892.95 (3rd column from the right), this includes unrealized capital gains/losses. The yield earned YTD including unrealized gains/losses was .8613% (7th column from left).

Yield excluding the unrealized gains / losses and the yield for the benchmark that we use as a County is demonstrated on the graph on page two of Quarter End June 30.

Foreclosure to Land Sale Auction

We foreclosed on 37 parcels and are bringing to auction 35 as two were actually owned by the State of Michigan but not in a tax exempt status. The land sale auction is August 13th at 10:00 AM in the Fillmore Main Conference Room.

Other Post Employee Benefits

I have attached three documents that detail the status of the OPEB Trust account including the current statement that identifies each of the investments.

Other

I have attached several pages (under the title of Entitlements) from a presentation by Mitch Stapley, the Chief Fixed Income Officer of Fifth Third Asset Management team, delivered to the business, finance and investment managers from a variety of organizations. The title of his presentation was “The Curse of Living in Interesting Times” and was obviously related to how you invest in this market. I am attaching just two slides from his 40 plus slide presentation that I thought helped to provide a tight overview of the Federal Government tax and spending loggerhead being played out in Washington right now.

The first slide graphs the growth in entitlement spending in the US along with the average revenue generated by taxes and all things being equal when entitlements alone will consume all tax revenue.

The second slide in the right side graph shows the legislative problem that 65% of the people oppose any change to the entitlement and 67% oppose an increase in taxes.

One more reason that I would not want to run for congress!

I plan to be at the Finance Committee meeting to answer questions. Please feel free to contact me before or after the meeting if you have any questions during your review of this material.

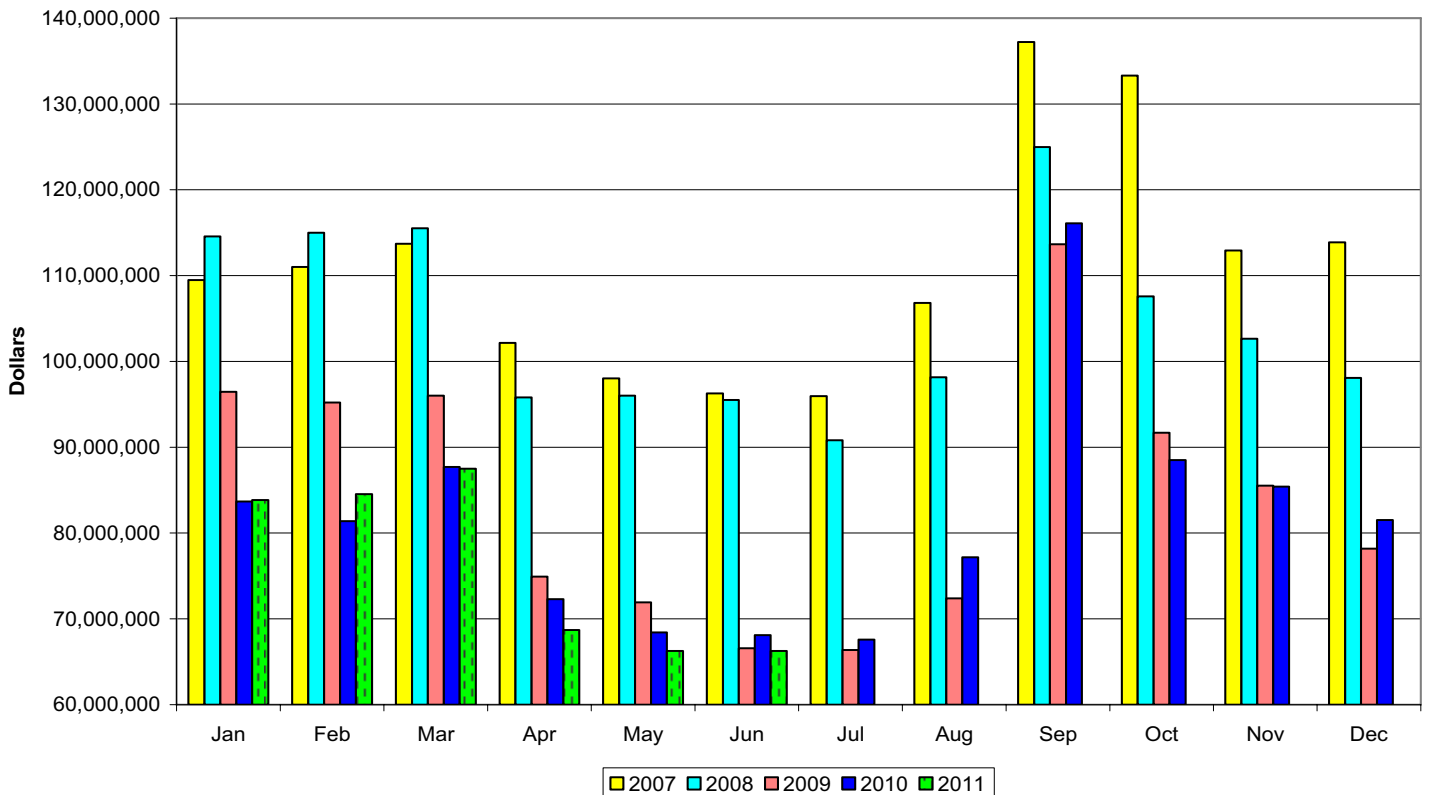
Ottawa County General Pooled Funds

Current Portfolio Size

June 30, 2011

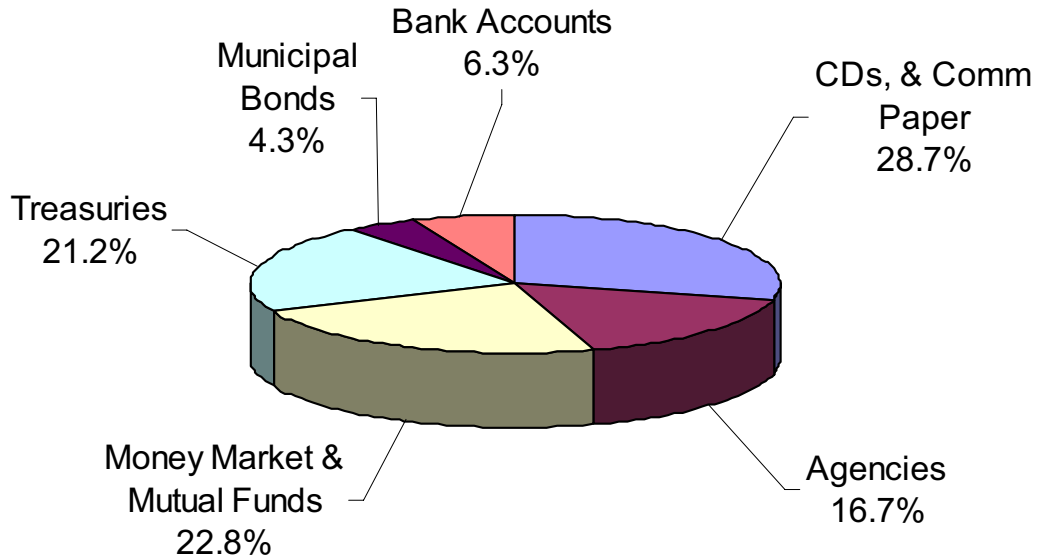
<i>CDs, & Comm Paper</i>	\$19,045,268.07
<i>Agencies</i>	\$11,108,326.21
<i>Money Market & Mutual Funds</i>	\$15,175,796.87
<i>Treasuries</i>	\$14,059,144.35
<i>Municipal Bonds</i>	\$2,877,529.26
<i>Bank Accounts</i>	\$4,169,701.85
Total	\$66,435,766.61

Historical Comparison By Month

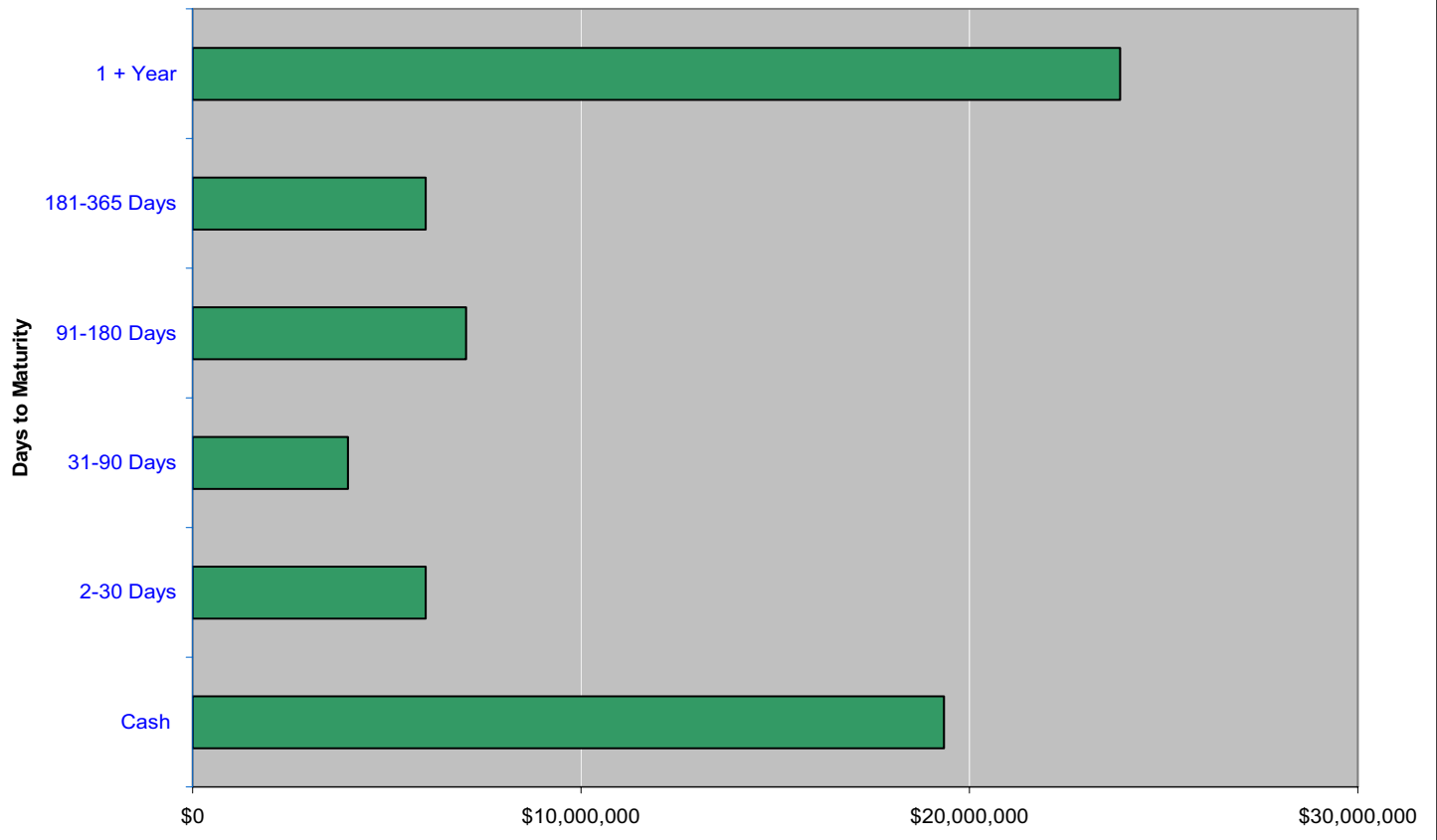


Ottawa County General Pooled Funds

Diversification by Investment June 30, 2011



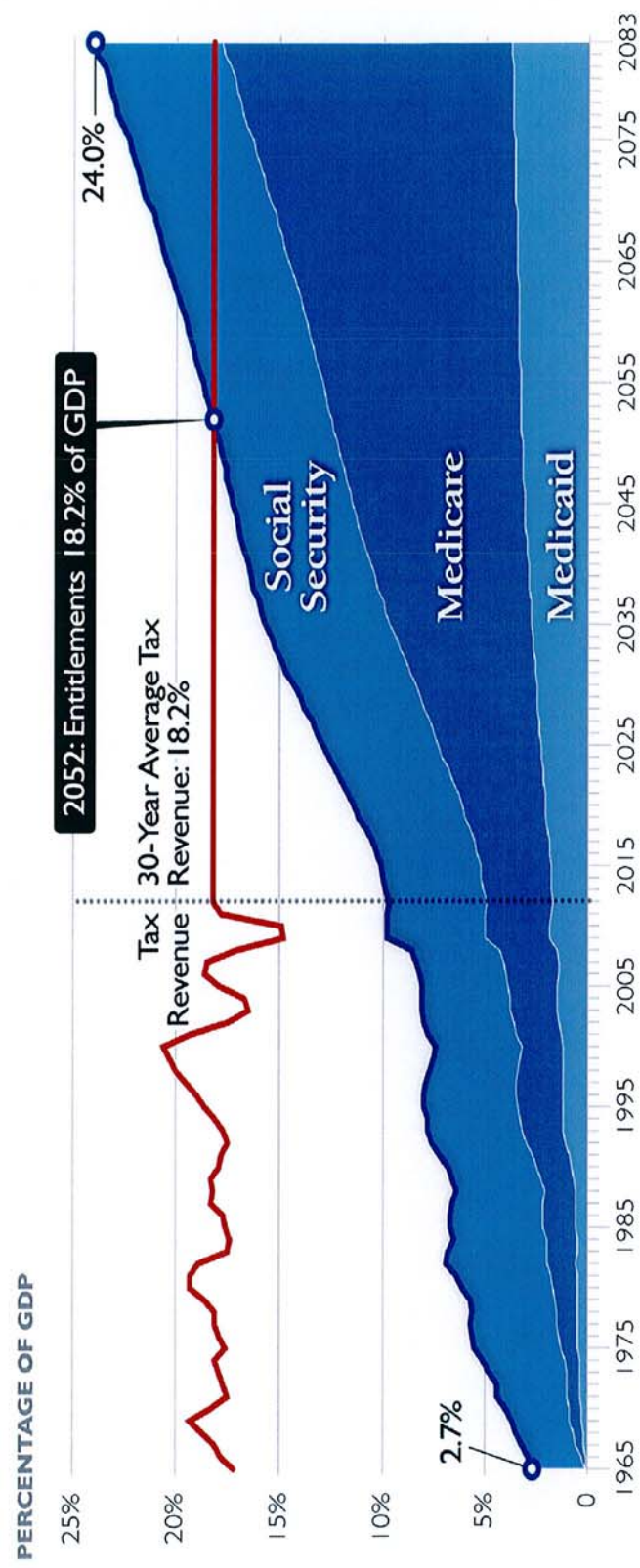
Diversification By Maturity Date - June 30, 2011



Growth In Mandatory Entitlement Spending Social Security, Medicare, Medicaid

Entitlements Will Consume All Tax Revenues by 2052

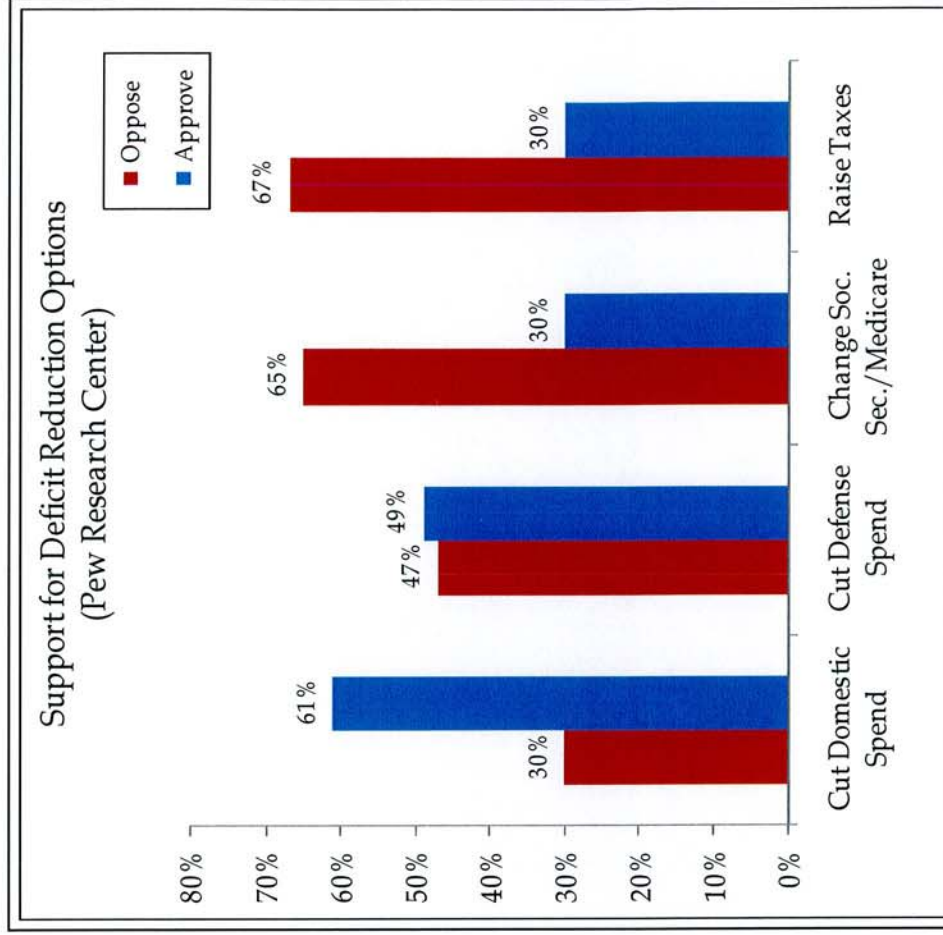
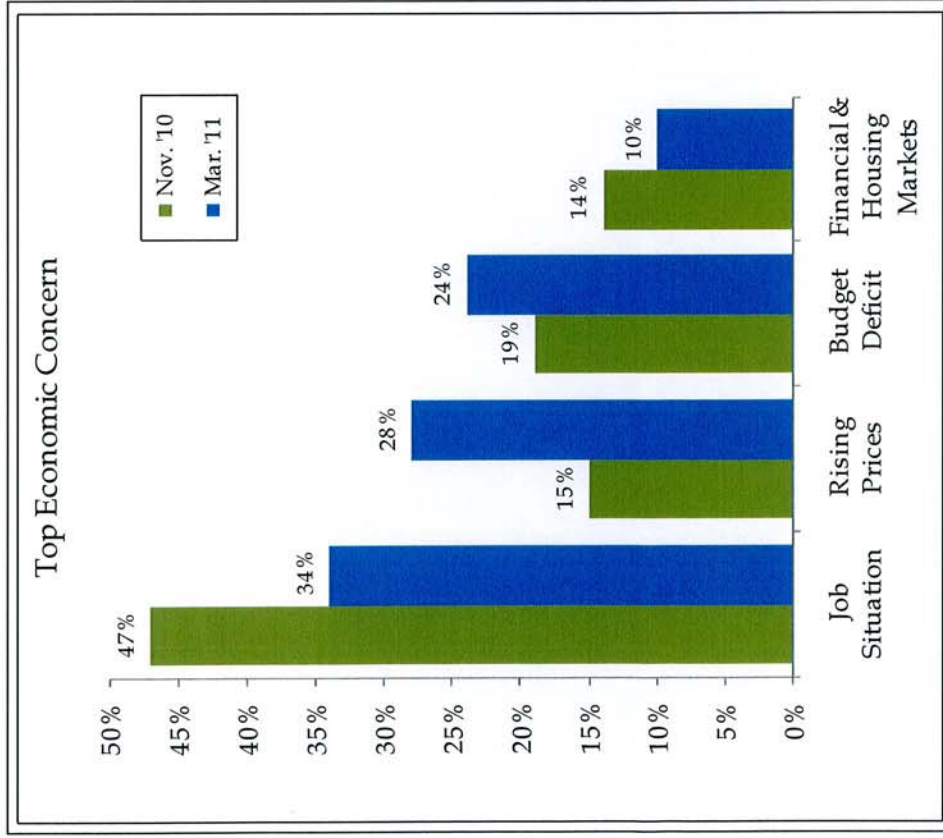
If future taxes are held at the historical average, spending on Medicare, Medicaid, and Social Security will consume all revenues by 2052. Because entitlement spending is funded on autopilot, no revenue will be left to pay for other government spending, including constitutional functions such as defense.



Source: Congressional Budget Office.

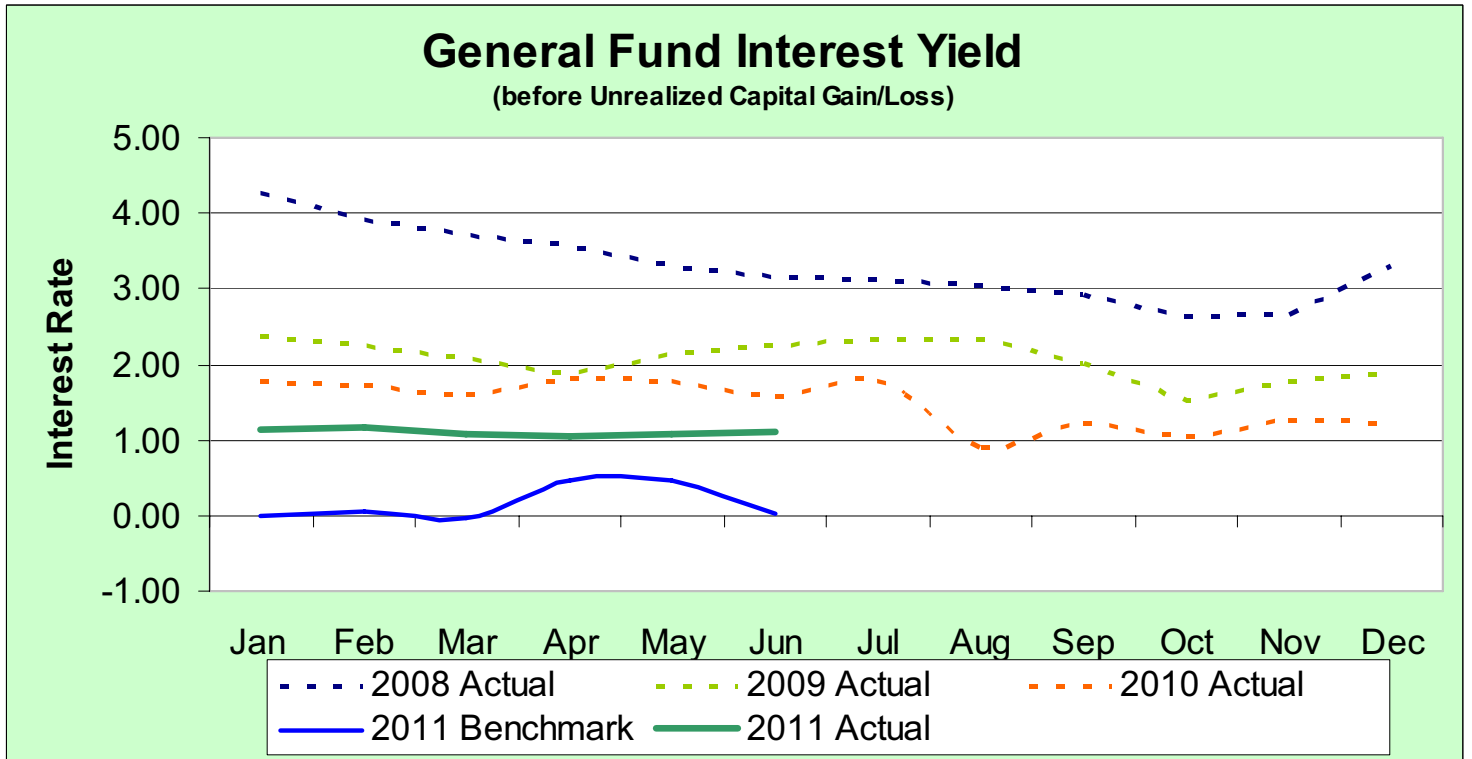
Entitlements Chart I • 2010 Budget Chart Book heritage.org

The Cruc Of The Dilemma



Source: Strategas

YTD Yield on General Fund



GASB 31 Compliance
Ottawa County Treasurer
Effective Interest - Actual Life
Receipts for Period
01/01/11 - 06/30/11

CDSID	Invest Number	Security Description	Purchase Date	Sale Valuation Data Method	Yield Earned	Price Source	Beginning Unit Price	Par Value On 01/01/11	Reported Value 01/01/11	Purchase Cost	Sales Proceeds	Ending Unit Price	Par Value On 06/30/11	Price Source 06/30/11	Reported Value 06/30/11	Change in Fair Value	Interest	Net Investment Income
	10-0154-01	C.D. 365 0.38 01/13/11	09/09/10	01/13/11 Acct Value	0.3800	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	31.23	31.23
	10-0155-01	C.D. 365 0.30 01/13/11	09/09/10	01/13/11 Acct Value	0.3000	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	24.66	24.66
	10-0156-01	C.D. 365 0.60 01/13/11	09/09/10	01/13/11 Acct Value	0.6005	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	49.35	49.35
	10-0157-01	C.D. 0.45 01/13/11	09/09/10	01/13/11 Acct Value	0.4500	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	31.50	31.50
	10-0158-01	C.D. 0.40 01/13/11	09/09/10	01/13/11 Acct Value	0.4000	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	33.33	33.33
	10-0159-01	C.D. 1.37 01/13/11	09/09/10	01/13/11 Acct Value	1.3700	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	114.17	114.17
	10-0160-01	C.D. 0.30 01/13/11	09/09/10	01/13/11 Acct Value	0.3000	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	25.00	25.00
	10-0161-01	C.D. 365 0.35 01/13/11	09/09/10	01/13/11 Acct Value	0.3502	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	28.78	28.78
	10-0162-01	C.D. 365 0.35 01/27/11	10/01/10	01/27/11 Acct Value	0.3500	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	62.33	62.33
	10-0164-01	C.D. 365 0.45 01/27/11	10/01/10	01/27/11 Acct Value	0.4504	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	98.01	98.01
	10-0165-01	C.D. 0.45 01/27/11	10/01/10	01/27/11 Acct Value	0.4500	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	81.25	81.25
	10-0166-01	C.D. 0.20 01/27/11	10/01/10	01/27/11 Acct Value	0.2001	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	36.12	36.12
	10-0167-01	C.D. 365 0.19 01/27/11	10/01/10	01/27/11 Acct Value	0.1900	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	33.84	33.84
	10-0168-01	C.D. 0.30 01/27/11	10/01/10	01/27/11 Acct Value	0.3000	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	54.17	54.17
	10-0169-01	C.D. 0.30 01/27/11	10/01/10	01/27/11 Acct Value	0.3000	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	54.17	54.17
	10-0170-01	C.D. 0.25 01/27/11	10/01/10	01/27/11 Acct Value	0.2500	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	45.14	45.14
	10-0171-01	C.D. 365 0.45 02/10/11	10/01/10	02/10/11 Acct Value	0.4500	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	133.29	133.29
	10-0172-01	C.D. 365 0.40 02/10/11	10/01/10	02/10/11 Acct Value	0.4002	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	109.65	109.65
	10-0173-01	C.D. 0.45 02/10/11	10/01/10	02/10/11 Acct Value	0.4500	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	125.00	125.00
	10-0174-01	C.D. 365 0.20 02/10/11	10/01/10	02/10/11 Acct Value	0.2000	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	55.56	55.56
	10-0175-01	C.D. 0.20 02/10/11	10/01/10	02/10/11 Acct Value	0.2000	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	55.56	55.56
	10-0176-01	C.D. 0.30 02/10/11	10/01/10	02/10/11 Acct Value	0.3000	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	83.33	83.33
	10-0177-01	C.D. 0.40 02/10/11	10/01/10	02/10/11 Acct Value	0.4000	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	111.11	111.11
	10-0178-01	C.D. 0.35 02/10/11	10/01/10	02/10/11 Acct Value	0.3500	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	97.22	97.22
	10-0179-01	C.D. 365 0.35 03/10/11	10/06/10	03/10/11 Acct Value	0.3500	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	163.01	163.01
	10-0180-01	C.D. 365 0.60 03/10/11	10/06/10	03/10/11 Acct Value	0.6000	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	279.45	279.45
	10-0181-01	C.D. 365 0.55 03/10/11	10/06/10	03/10/11 Acct Value	0.5505	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	256.40	256.40
	10-0182-01	C.D. 0.45 03/10/11	10/06/10	03/10/11 Acct Value	0.4500	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	212.50	212.50
	10-0183-01	C.D. 0.40 03/10/11	10/06/10	03/10/11 Acct Value	0.4000	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	188.89	188.89
	10-0184-01	C.D. 1.42 03/10/11	10/06/10	03/10/11 Acct Value	1.4200	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	670.56	670.56
	10-0185-01	C.D. 0.45 03/10/11	10/06/10	03/10/11 Acct Value	0.4500	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	212.50	212.50
	10-0186-01	C.D. 365 0.35 03/10/11	10/06/10	03/10/11 Acct Value	0.3502	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	163.11	163.11
	10-0187-01	C.D. 365 0.40 03/24/11	10/06/10	03/24/11 Acct Value	0.4000	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	224.66	224.66
	10-0188-01	C.D. 365 0.60 03/24/11	10/06/10	03/24/11 Acct Value	0.6000	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	336.99	336.99
	10-0189-01	C.D. 365 0.55 03/24/11	10/06/10	03/24/11 Acct Value	0.5506	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	309.23	309.23
	10-0190-01	C.D. 0.45 03/24/11	10/06/10	03/24/11 Acct Value	0.4500	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	256.25	256.25
	10-0191-01	C.D. 0.45 03/24/11	10/06/10	03/24/11 Acct Value	0.4500	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	256.25	256.25
	10-0192-01	C.D. 1.47 04/07/11	10/08/10	04/07/11 Acct Value	1.4700	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	808.61	808.61
	10-0194-01	C.D. 365 0.35 03/24/11	10/06/10	03/24/11 Acct Value	0.3502	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	256.25	256.25
	10-0195-01	C.D. 0.45 03/24/11	10/06/10	03/24/11 Acct Value	0.4500	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	256.25	256.25
	10-0196-01	C.D. 1.47 04/07/11	10/08/10	04/07/11 Acct Value	1.4700	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	196.71	196.71
	10-0197-01	C.D. 0.50 04/07/11	10/08/10	04/07/11 Acct Value	0.5000	1.00000		250,000.00	250,000.00	0.00	250,000.00	0.00000	0.00	0.00	0.00	0.00	980.00	980.00
	10-0198-01	C.D. 365 0.60 04/07/11	10/08/10	04/07/11 Acct Value	0.6000	1.00000		250,420.09	250,420.09	0.00	250,420.09	0.00000	0.00	0.00	0.00	0.00	395.18	395.18
	10-0199-01	C.D. 365 0.55 04/07/11	10/08/10	04/07/11 Acct Value	0.5506	1.00000		250,484.59	250,484.59	0.00	250,484.59	0.00000	0.00	0.00	0.00	0.00	362.76	362.76
	10-0200-01	C.D. 0.40 04/07/11	10/08/10	04/07/11 Acct Value	0.4000	1.00000		250,455.90	250,455.90	0.00	250,455.90	0.00000	0.00	0.00	0.00	0.00	267.15	267.15
	10-0201-01	C.D. 365 0.40 04/07/11	10/08/10	04/07/11 Acct Value	0.4000	1.00000		250,345.89	250,345.89	0.00	250,345.89	0.00000	0.00	0.00	0.00	0.00	263.38	263.38
	10-0141-01	C.D. 365 0.60 04/12/11	08/27/10	04/12/11 Acct Value	0.6000	1.00000		1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00000	0.00	0.00	0.00	0.00	1,660.27	1,660.27

Certificate of Deposit

GASB 31 Compliance
Ottawa County Treasurer
Effective Interest - Actual Life
Receipts for Period
01/01/11 - 06/30/11

COPI	Invest Number	Security Description	Purchase Date	Sale Date	Valuation Method	Yield Bared	Price Source	Beginning Unit Price	Par Value On 01/01/11	Reported Value 01/01/11	Purchase Cost	Sales Proceeds	Ending Unit Price	Par Value On 06/30/11	Price Source 06/30/11	Reported Value 06/30/11	Change in Fair Value	Interest	Net Investment Income	
		Money Market																		
100-	-	RR-002	01/31/08	Open	Fair Value	0.0525	Mannual	1.000000	201,739.64	201,739.64	0.00	187,808.34	1.000000	13,931.30	Mannual	13,931.30	0.00	71.22	71.22	
100-	-	RR-003	12/31/98	Open	Fair Value	0.1148	Mannual	1.000000	500,998.68	500,998.68	0.00	-285.16	1.000000	501,283.84	Mannual	501,283.84	0.00	285.16	285.16	
100-	-	RR-004	08/04/00	Open	Fair Value	0.1071	Mannual	1.000000	249,804.83	249,804.83	0.00	-701,460.69	1.000000	951,265.52	Mannual	951,265.52	0.00	159.89	159.89	
100-	-	RR-027	03/28/05	Open	Fair Value	0.0518	Mannual	1.000000	6,745,844.76	6,745,844.76	0.00	-1,614,950.13	1.000000	8,360,794.89	Mannual	8,360,794.89	0.00	1,487.98	1,487.98	
100-	-	RR-060	10/06/08	Open	Fair Value	0.0199	Mannual	1.000000	1,026,451.33	1,026,451.33	0.00	-101.37	1.000000	1,026,552.70	Mannual	1,026,552.70	0.00	101.37	101.37	
100-	-	RR-065	12/04/09	Open	Fair Value	0.5972	Mannual	1.000000	260,400.15	260,400.15	0.00	260,400.15	0.000000	0.00	0.00	Mannual	0.00	0.00	427.59	427.59
100-	-	RR-069	01/08/10	Open	Fair Value	0.3483	Mannual	1.000000	253,313.23	253,313.23	0.00	-437.84	1.000000	253,751.07	Mannual	253,751.07	0.00	437.84	437.84	
100-	-	RR-068	01/08/10	Open	Fair Value	0.2000	Mannual	1.000000	1,995,257.19	1,995,257.19	0.00	1,743,622.77	1.000000	251,634.42	Mannual	251,634.42	0.00	1,377.23	1,377.23	
100-	-	RR-014	09/17/10	Open	Fair Value	0.2524	Mannual	1.000000	4,004,330.39	4,004,330.39	0.00	4,004,330.39	0.000000	0.00	0.00	Mannual	0.00	3,221.44	3,221.44	
100-	-	RR-016	03/16/11	Open	Fair Value	0.5000	Mannual	1.000000	0.00	0.00	1,000,000.00	546,827.31	1.000000	451,172.69	Mannual	451,172.69	0.00	1,172.69	1,172.69	
100-	-	RR-017	04/29/11	Open	Fair Value	1.2561	Mannual	1.000000	0.00	0.00	1,000,000.00	-4,050.92	1.000000	1,004,050.92	Mannual	1,004,050.92	0.00	4,050.92	4,050.92	
		Money Market Total				0.1990		1.000000	15,239,140.20	15,239,140.20	2,000,000.00	4,423,702.05	1.000000	12,814,437.35		12,814,437.35	0.00	12,793.33	12,793.33	
		Municipal Bond																		
11-	0033	Muni. Debt-BBB	1.754	04/01/15	Open	Fair Value	-2.2520	0.000000	0.00	0.00	565,847.50	0.00	0.95820	565,000.00	FTT	562,638.30	-3,209.20	1,403.93	-1,805.27	
11-	0035	Muni. M. State-TWB-S35 LN	3.00	04/15/16	Open	Fair Value	-3.5889	0.000000	0.00	0.00	1,018,701.00	0.00	1.011880	1,000,000.00	FTT	1,011,880.00	-6,820.00	3,483.33	-3,736.67	
11-	0100	Muni. M. State-TWB-S35 LN	2.65	04/15/15	Open	Fair Value	-43.573	0.000000	0.00	0.00	1,233,900.00	0.00	1.016570	1,250,000.00	FTT	1,245,719.50	-26,187.50	1,564.24	-26,623.26	
		Municipal Bond Total				-13.077		0.000000	0.00	0.00	2,878,447.50	0.00	1.009843	2,815,000.00		2,840,230.80	-39,216.70	6,051.50	-32,165.20	
		Mutual Fund - Money Market																		
100-	-	RR-041	06/14/04	Open	Fair Value	0.0448	Mannual	1.000000	2,360,835.29	2,360,835.29	0.00	-524.23	1.000000	2,361,359.52	Mannual	2,361,359.52	0.00	524.23	524.23	
		Mutual Fund - Money Market Total				0.0448		1.000000	2,360,835.29	2,360,835.29	0.00	-524.23	1.000000	2,361,359.52		2,361,359.52	0.00	524.23	524.23	
		Savings																		
100-	-	RR-045	11/19/04	Open	Fair Value	0.3877	Mannual	1.000000	7,460,813.33	7,460,813.33	0.00	1,387,131.31	1.000000	5,473,682.02	Mannual	5,473,682.02	0.00	12,868.69	12,868.69	
100-	-	RR-064	12/02/09	Open	Fair Value	0.0000	Mannual	1.000000	0.00	0.00	0.00	0.00	0.000000	0.00	Mannual	0.00	0.00	0.00	0.00	
100-	-	RR-067	01/08/10	Open	Fair Value	0.0000	Mannual	1.000000	25.00	25.00	0.00	0.00	1.000000	25.00	Mannual	25.00	0.00	0.00	0.00	
		Savings Total				0.3877		1.000000	7,460,838.33	7,460,838.33	0.00	1,387,131.31	1.000000	5,473,707.02		5,473,707.02	0.00	12,868.69	12,868.69	
		Treasury Note																		
07-	0030-01	Treasury Note	4.25	01/15/11	01/15/11	0.9557	FTT	1.001250	2,000,000.00	2,000,500.00	0.00	2,000,000.00	0.000000	0.00	0.00	0.00	-2,500.00	0.00	733.70	
09-	0003	Treasury Note	1.125	01/15/12	Open	Fair Value	0.6849	FTT	1.008010	2,016,000.00	0.00	0.00	1.005390	2,000,000.00	FTT	2,010,780.00	-5,240.00	11,235.81	5,995.81	
07-	0039	Treasury Note	4.00	11/15/12	Open	Fair Value	1.1205	FTT	1.064610	2,129,220.00	0.00	0.00	1.030220	2,000,000.00	FTT	2,109,460.00	-29,760.00	39,330.65	11,070.65	
10-	0162	Treasury Note	1.875	04/30/14	Open	Fair Value	3.4984	FTT	1.022730	2,000,000.00	0.00	0.00	1.031250	2,000,000.00	FTT	2,062,500.00	17,040.00	18,645.28	35,685.28	
08-	0068	Treasury Note	2.50	03/31/13	Open	Fair Value	1.6213	FTT	1.040940	3,122,820.00	0.00	0.00	1.036520	3,000,000.00	FTT	3,109,560.00	-13,260.00	37,190.37	23,930.37	
07-	0081	Treasury Note	3.875	02/15/13	3.875	02/15/13	1.4385	FTT	1.086520	1,068,520.00	0.00	0.00	1.036370	1,000,000.00	FTT	1,056,370.00	-12,150.00	19,296.46	7,146.46	
09-	0049	Treasury Note	1.375	04/15/12	Open	Fair Value	0.6822	FTT	1.012770	2,000,000.00	0.00	0.00	1.009380	2,000,000.00	FTT	2,018,760.00	-6,780.00	13,642.66	6,862.66	
11-	0041	Treasury Note	1.875	04/30/14	Open	Fair Value	6.2616	0.000000	0.00	0.00	2,028,160.00	0.00	1.031250	2,000,000.00	FTT	2,062,500.00	34,340.00	48,738.04	48,738.04	
		Treasury Note Total				0.2541		1.029291	14,000,000.00	14,410,000.00	2,028,160.00	2,000,000.00	1.030659	14,000,000.00		14,410,930.00	-17,310.00	157,472.97	140,162.97	
		Investment Total				0.8613		1.007316	81,096,460.07	81,687,722.82	38,028,375.57	52,167,369.92	1.006659	66,289,338.22		66,841,815.52	-108,892.95	435,796.00	326,903.05	

Ottawa County, Michigan - OPEB Section 115 Trust

6/13/2011

Greenleaf Trust

2011 Year to Date Cash Flow

Report Month	Total Receipts	Disbursements	Withdrawals & Distributions	Administrative Expenses	Total Disbursements	Interest & Income	Dividends & Other Income	Total Investment Income	Cash Flow Month	Cash flow YTD
JAN	\$0.00	-\$2,879.31	\$0.00	-\$2,399.43	-\$5,278.74	\$2,904.56	\$1,331.37	\$4,235.93	-\$1,042.81	-\$1,042.81
FEB	\$0.00	\$0.00	\$0.00	-\$2,414.71	-\$2,414.71	\$3,472.00	\$99.28	\$3,571.28	\$1,156.57	\$113.76
MAR	\$0.00	\$0.00	\$0.00	-\$2,462.31	-\$2,462.31	\$1,200.33	\$3,249.61	\$4,449.94	\$1,987.63	\$2,101.39
APR	\$0.00	-\$2,973.67	\$0.00	-\$2,478.06	-\$5,451.73	\$1,730.66	\$754.11	\$2,484.77	-\$2,966.96	-\$865.57
MAY	\$186,513.87	\$0.00	\$0.00	-\$2,530.00	-\$2,530.00	\$3,696.30	\$359.27	\$4,055.57	\$188,039.44	\$187,173.87
JUN	\$84.91	\$0.00	\$0.00	-\$2,635.22	-\$2,635.22	\$2,003.92	\$7,092.80	\$9,096.72	\$6,546.41	\$193,720.28
JUL					\$0.00			\$0.00	\$0.00	\$193,720.28
AUG					\$0.00			\$0.00	\$0.00	\$193,720.28
SEP					\$0.00			\$0.00	\$0.00	\$193,720.28
OCT					\$0.00			\$0.00	\$0.00	\$193,720.28
NOV					\$0.00			\$0.00	\$0.00	\$193,720.28
DEC					\$0.00			\$0.00	\$0.00	\$193,720.28

Ottawa County, Michigan - OPEB Section 115 Trust

Greenleaf Trust

Portfolio Asset Allocation
From Monthly Statement

June 30, 2011

Asset	Market Values at 1/1/2011		Market Values at 6/30/2011		Percentage	Transactions Impacting Market Value	Month to Date Impact	Year to Date Impact
	Dollar Amount	Percentage	Dollar Amount	Percentage				
Exchange Traded Fds- Equity	\$715,717.23	24.86%	\$724,208.74	22.95%	Receipts	\$84.91	\$186,598.78	
Mutual Fund - Equity	\$1,106,092.34	38.42%	\$1,272,629.80	40.33%	Payments	\$0.00	(\$5,852.98)	
Global Real Estate	\$56,872.29	1.98%	\$62,232.19	1.97%	Withdrawals & Distributions	\$0.00	\$0.00	
Corporate Bonds	\$261,240.55	0.00%	\$312,305.90	9.90%	Administrative Expenses	(\$2,635.22)	(\$14,919.73)	
Certificate of Deposit - Local	\$175,000.00	6.08%	\$125,000.00	3.96%	Investment Income	\$9,096.72	\$27,894.21	
Exchange Traded Fds - Fixed Inc	\$65,049.60	2.26%	\$66,937.20	2.12%	MTD fee or income increase/decrease	\$6,546.41		
Mutual Fund - Fixed Income	\$86,289.43	3.00%	\$95,272.23	3.02%	YTD Fee or Income Increase / Decrease		\$193,720.28	
US Government Notes & Bonds	\$31,083.40	1.08%	\$30,910.55	0.98%				
US Government Agency Bonds	\$284,498.46	9.88%	\$249,636.46	7.91%				
Money Market Funds - Taxable	\$97,469.39	3.39%	\$216,384.10	6.86%				
TOTAL PORTFOLIO	\$2,879,312.69	100.00%	\$3,155,517.17	100.00%	Verify YTD Change		\$276,204.48	
					YTD gross value change %		9.59%	

PORTFOLIO ASSET ALLOCATION PARAMETERS

	Current	Target
Equities	65.25%	65%
Total Fixed Income	27.89%	30%
Cash & Equivalents	6.86%	5%
	100.00%	100%

Statement of Account

June 1, 2011 Through June 30, 2011

Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account Number : 62380025

Bradley J Slagh, Trustee
The County of Ottawa Section 115 Trust
PO Box 310 12220 Filmore St, Room 155
West Olive, MI 49460-0310

Please contact your Trust Relationship Officer Kevin E Jawahir
or your Wealth Management Advisor - James R Curry
with any questions concerning your account.

June 01, 2011 To June 30, 2011

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Portfolio Summary

Portfolio Composition	Market Value	Percentage	Sources & Uses of Funds	Amount	
Equities	\$ 2,059,070.73	65.25%	Total Portfolio Value	\$ 3,202,831.02	
Fixed Income	880,062.34	27.89%	Cash & Asset Receipts	84.91	
Cash Equivalents	216,384.10	6.86%	Cash & Asset Distributions	-2,635.22	
Uninvested Cash	37.81	0.00%	Investment Earnings	9,096.72	
Total Portfolio Value	\$ 3,155,554.98	100.00%	Investment Change	-53,822.45	
Estimated Annual Income	\$ 66,567.92		Total Portfolio Value	\$ 3,155,554.98	
			06/01/2011		
			06/30/2011		
Investment Earnings	This Period	Year To Date	Gain / Losses On Transactions	This Period	Year To Date
Interest - Tax Free	\$ 0.00	\$ 0.00	Realized Gains	\$ 7,370.89 *	\$ 22,185.55 *
Interest - Taxable	2,003.92	15,824.44	Realized Losses	0.00 *	-90.94 *
Dividends - Taxable	7,092.80	12,886.44	Total Portfolio Value		\$ 3,155,554.98
Other Income	0.00	0.00	Less : Tax Cost Basis		2,695,960.22
Net Accrued Interest Bot/Sld	0.00	-816.67	Cash Balance		37.81
Total Investment Earnings	\$ 9,096.72	\$ 27,894.21	Unrealized Gains & Losses		\$ 459,556.95

* Gain or Loss amount as shown may not reflect the amount to be used for income tax purposes .

June 01, 2011 To June 30, 2011

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Target - Equity	65.00%	Actual - Equity	65.25%
Target - Fixed	30.00%	Actual - Fixed	27.89%
Target - Cash & Eq	5.00%	Actual - Cash & Eq	6.86%
Target - Other	0.00%	Actual - Other	0.00%

Investment Review

As Of 06/30/2011

Administrator Kevin E Jawahir

Investment Authority Full
Investment Objective Growth with Income (60/30/10)

Shares / PV	Asset Description	Tax Cost	Price	Market	Unrealized Gain/Loss	% Port	Estimated Ann Inc	Yield
<u>Exchange Traded Fds-Equity</u>								
4,673	Vanguard Growth MFC	186,019.90	64.690	302,296.37	116,276.47	9.58	3,602.88	1.19
5,118	Vanguard Index Trust Value MFC	199,381.18	56.050	286,863.90	87,482.72	9.09	6,740.41	2.35
810	Vanguard MSCI Emerging Markets ETF	32,232.50	48.620	39,382.20	7,149.70	1.25	660.15	1.68
723	Wisdomtree Emerging Markets Small Cap	39,042.00	52.530	37,979.19	(1,062.81)	1.20	1,106.67	2.91
946	Wisdomtree ETF Emerging Markets Equity Inc	50,087.84	60.980	57,687.08	7,599.24	1.83	1,996.35	3.46
* * Sub Total * *		506,763.42		724,208.74	217,445.32	22.95	14,106.46	1.95
<u>Mutual Fund-Equity</u>								
3,518.013	Buffalo Small Cap Fund	78,200.00	27.220	95,760.31	17,560.31	3.03	0.00	0.00
282.383	Columbia Acorn Fund C I Z	9,084.91	31.950	9,022.14	(62.77)	0.29	27.39	0.30
8,742.402	Credit Suisse Commodity Return Strategy Fd	71,014.99	9.210	80,517.52	9,502.53	2.55	5,827.25	7.24
2,515.538	Delaware Emerging Market	34,000.00	16.020	40,298.92	6,298.92	1.28	301.86	0.75
1,103.155	Dodge & Cox International Stock Fund	33,900.00	36.780	40,574.04	6,674.04	1.29	546.06	1.35

June 01, 2011 To June 30, 2011

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Investment Review

As Of 06/30/2011

Administrator Kevin E Jawahir

Investment Authority Full
Investment Objective Growth with Income (60/30/10)

Shares / PV	Asset Description	Tax Cost	Price	Market	Unrealized Gain/Loss	% Port	Estimated Ann Inc	Yield
928.76	Dodge & Cox Stock Fund	93,500.00	113.620	105,525.71	12,025.71	3.34	1,198.10	1.14
2,552.102	DWS Dreman Small Cap Value - S	78,200.00	38.010	97,005.40	18,805.40	3.07	919.27	0.95
1,301.982	Fidelity Diversified International Fund	33,993.58	31.140	40,543.72	6,550.14	1.28	602.82	1.49
5,884.431	Goldman Sachs Mid Cap Value Fund	185,233.12	38.350	225,667.93	40,434.81	7.15	1,534.07	0.68
2,696.268	Matthews Pacific Tiger Fund CI I	55,500.00	24.190	65,222.72	9,722.72	2.07	231.88	0.36
2,148.651	Permanent Portfolio Fund	87,258.46	48.220	103,607.95	16,349.49	3.28	623.11	0.60
4,417.76	Pimco Commodity Real Return Strategy Fund	43,003.71	8.740	38,611.22	(4,392.49)	1.22	5,117.14	13.25
2,864.466	T Rowe Price Growth Stock Fund	83,500.00	33.840	96,933.53	13,433.53	3.07	48.70	0.05
10,288.302	Westcore Select Mid Cap Growth	177,700.00	22.680	233,338.69	55,638.69	7.39	0.00	0.00
* * Sub Total * *		1,064,088.77		1,272,629.80	208,541.03	40.31	16,977.65	1.33
Global Real Estate								
3,616.048	ING Global Real Estate	51,100.00	17.210	62,232.19	11,132.19	1.97	2,134.55	3.43
* * Sub Total * *		51,100.00		62,232.19	11,132.19	1.97	2,134.55	3.43
Corporate Bonds								
20,000	General Electric Cap Corp	20,968.00	103.387	20,677.38	(290.62)	0.66	1,175.00	5.68
	5.875%	02/15/2012						

June 01, 2011 To June 30, 2011

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Investment Review

As Of 06/30/2011

Administrator Kevin E Jawahir

Investment Authority Full
Investment Objective Growth with Income (60/30/10)

Shares / PV	Asset Description		Tax Cost	Price	Market	Unrealized Gain/Loss	% Port	Estimated Ann Inc	Yield
20,000	AOL Time Warner Inc	6.875%	20,689.34	105.091	21,018.18	328.84	0.67	1,375.00	6.54
10,000	PSEG Power LLC	6.950%	9,993.13	105.431	10,543.10	549.97	0.33	695.00	6.59
50,000	Stanley Works	4.900%	53,081.00	104.487	52,243.40	(837.60)	1.66	2,450.00	4.69
15,000	IBM Corporation	4.750%	16,189.20	105.695	15,854.21	(334.99)	0.50	712.50	4.49
10,000	Verizon VA Inc	4.625%	9,400.46	105.466	10,546.62	1,146.16	0.33	462.50	4.39
12,000	Morgan Stanley Sub Notes	4.750%	12,282.96	104.239	12,508.63	225.67	0.40	570.00	4.56
10,000	Merrill Lynch & Company Medium Term Notes Tranche # TR00453	5.000%	9,195.79	105.858	10,585.80	1,390.01	0.34	500.00	4.72
10,000	Metlife Inc	5.000%	9,290.82	109.103	10,910.33	1,619.51	0.35	500.00	4.58
20,000	CVS Caremark Corporation	6.125%	20,332.89	114.640	22,928.00	2,595.11	0.73	1,225.00	5.34
10,000	Hewlett Packard Company	5.500%	9,817.62	111.831	11,183.11	1,365.49	0.35	550.00	4.92
10,000	Glaxosmithkline	5.650%	10,826.40	114.063	11,406.34	579.94	0.36	565.00	4.95
12,000	Bottling Group LLC	5.125%	12,134.90	110.752	13,290.19	1,155.29	0.42	615.00	4.63
18,000	Walgreen Co	5.250%	18,935.17	111.462	20,063.07	1,127.90	0.64	945.00	4.71
20,000	Novartis Secs Invt	5.125%	21,149.60	111.047	22,209.48	1,059.88	0.70	1,025.00	4.62

June 01, 2011 To June 30, 2011

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Investment Review

As Of 06/30/2011

Administrator Kevin E Jawahir

Investment Authority Full
Investment Objective Growth with Income (60/30/10)

Shares / PV	Asset Description	Tax Cost	Price	Market	Unrealized Gain/Loss	% Port	Estimated Ann Inc	Yield
10,000	Eli Lilly & Company	9,908.58	107.659	10,765.91	857.33	0.34	550.00	5.11
21,000	Conoco Inc	24,215.99	121.457	25,506.01	1,290.02	0.81	1,459.50	5.72
10,000	Goldman Sachs	9,680.67	100.661	10,066.14	385.47	0.32	612.50	6.08
* * Sub Total * *								
Certificate of Deposit-Local								
75,000	Chemical Bank - Shoreline	75,000.00	1.000	75,000.00	0.00	2.38	1,117.50	1.49
50,000	Bank of Northern Michigan	50,000.00	1.000	50,000.00	0.00	1.58	150.00	0.30
* * Sub Total * *								
Exchange Traded Fds-Fixed Inc								
605	Ishares Barclays Tips Bond Fund	65,301.90	110.640	66,937.20	1,635.30	2.12	2,418.81	3.61
* * Sub Total * *								
Mutual Fund-Fixed Income								
6,868.942	Templeton Global Bond Fund Advisor CI	92,000.00	13.870	95,272.23	3,272.23	3.02	4,356.28	4.57
* * Sub Total * *								
U S Government Notes & Bonds								
15,000	US Treasury Note	16,475.40	101.828	15,274.22	(1,201.18)	0.48	675.00	4.42

June 01, 2011 To June 30, 2011

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Investment Review

As Of 06/30/2011

Administrator Kevin E Jawahir

Investment Authority Full
Investment Objective Growth with Income (60/30/10)

Shares / PV	Asset Description	Tax Cost	Price	Market	Unrealized Gain/Loss	% Port	Estimated Ann Inc	Yield
15,000	US Treasury Note	15,028.05	104.242	15,636.33	608.28	0.50	337.50	2.16
* * Sub Total * *								
U S Government Agency Bonds								
25,000	Federal Home Loan Banks	31,503.45		30,910.55	(592.90)	0.98	1,012.50	3.28
25,000	Federal Home Loan Mitge Corp	25,994.21	104.825	26,206.28	212.07	0.83	843.75	3.22
25,000	Federal Home Loan Mitge Corp	26,865.09	109.347	27,336.70	471.61	0.87	1,125.00	4.12
25,000	Federal Farm Credit Bank	25,155.55	104.814	26,203.48	1,047.93	0.83	656.25	2.50
15,000	Federal Home Loan Mitge Corp	16,403.98	111.783	16,767.47	363.49	0.53	750.00	4.47
15,000	Federal Home Loan Bank	16,660.29	113.980	17,096.93	436.64	0.54	825.00	4.83
25,000	Federal Home Loan Mitge Corp	26,965.15	110.906	27,726.58	761.43	0.88	1,093.75	3.94
40,000	Federal Farm Credit Bank	40,000.00	100.003	40,001.32	1.32	1.27	800.00	2.00
40,000	Federal Farm Credit Bank	40,000.00	98.663	39,465.12	(534.88)	1.25	836.00	2.12
25,000	FNMA	27,681.79	115.330	28,832.58	1,150.79	0.91	1,312.50	4.55
* * Sub Total * *								
Money Market Funds-Taxable								
216,384.1	Northern Diversified Asset Fund	245,726.06		249,636.46	3,910.40	7.91	8,242.25	3.30
* * Sub Total * *								
216,384.1	Northern Diversified Asset Fund	216,384.10	100.000	216,384.10	0.00	6.86	64.92	0.03

June 01, 2011 To June 30, 2011

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Investment Review

As Of 06/30/2011

Administrator Kevin E Jawahir

Investment Authority Full
Investment Objective Growth with Income (60/30/10)

Shares / PV	Asset Description	Tax Cost	Price	Market	Unrealized Gain/Loss	% Port	Estimated Ann Inc	Yield
* * Sub Total * *		216,384.10		216,384.10	0.00	6.86	64.92	0.03
Cash Summary								
	Principal	-7,083.69		-7,083.69				
	Income	7,121.50		7,121.50				
	Invested Income	0.00		0.00				
* * Grand Total * *		2,695,998.03		3,155,554.98	459,556.95		66,567.92	2.11

LT Gain/Loss Fiscal YTD 10,124.53

ST Gain/Loss Fiscal YTD 11,958.51

June 01, 2011 To June 30, 2011

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Account Summary

	Current	Year To Date
	June 1, 2011 To June 30, 2011	January 1, 2011 To June 30, 2011
Beginning Market Value :	\$ 3,202,831.02	\$ 2,879,312.69
Receipts :		
Cash Deposits :	84.91	186,598.78
Asset Deposits :	0.00	0.00
Total Receipts :	84.91	186,598.78
Payments :		
Disbursements :	0.00	-5,852.98
Withdrawals and Distributions :	0.00	0.00
Administrative Expenses :	-2,635.22	-14,919.73
Total Payments :	-2,635.22	-20,772.71
Investment Income :		
Tax Free Income :	0.00	0.00
Taxable Interest :	2,003.92	15,007.77
Dividends :	7,092.80	12,886.44
Return of Capital (Income Assets Only) :	0.00	0.00
Other Income :	0.00	0.00
Total Investment Income :	9,096.72	27,894.21
Investment Change :	-53,822.45	82,522.01
Total Investment Change :	-53,822.45	82,522.01
Ending Market Value :	\$ 3,155,554.98	\$ 3,155,554.98

June 01, 2011 To June 30, 2011

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Account Transactions

Date	Type	Description	Amount
		Starting Balance :	\$0.00
06/01/2011	Interest	PSEG Power LLC 6.950% 06/01/12	347.50
06/01/2011	Daily Factor - Interest	Northern Diversified Asset Fund	4.93
06/01/2011	Interest	Interest From 05/01/2011 To 05/31/2011	
06/02/2011	Maturity	Bank of Northern Michigan .300% 05/30/11	36.99
		Bank of Northern Michigan .300% 05/30/11	50,000.00
		50000 PV	
06/02/2011	Maturity - Interest	Bank of Northern Michigan .300% 05/30/11	0.82
06/07/2011	Interest	Federal Farm Credit Bank 2.000% 12/07/15	400.00
06/07/2011	Dividend	Ishares Barclays Tips Bond Fund	634.82
06/10/2011	Dividend	605 Shares @ \$1.04929	23.21
		Columbia Acom Fund Cl Z	
06/10/2011	Capital Gains Reinvestment	279.59 Shares @ \$0.08299689	84.91
		Columbia Acom Fund Cl Z	
06/10/2011	Capital Gains Reinvestment - Buy	Capital Gains - Long Term	
		Columbia Acom Fund Cl Z 2.793 Shares	-84.91
06/14/2011	Sell	2.793 Shares @ 30.40	56,434.18
		Vanguard MSCI Emerging Markets ETF	
06/15/2011	Interest	1173 Shares @ 48.1319	250.00
06/17/2011	Buy	Cost Basis Removed \$49,333.20	-23,674.04
		Melife Inc 5.000% 06/15/15	
		Wisdomtree Emerging Markets Small Cap 444 Shares	
06/17/2011	Dividend	444 Shares @ 53.2999	363.37
		Templeton Global Bond Fund Advisor Cl	
06/20/2011	Dividend	6868.942 Shares @ \$0.0529	2,088.94
		Pimco Commodity Real Return Strategy Fund	
06/23/2011	Buy	4417.76 Shares @ \$0.47285	-21,829.49
		Wisdomtree ETF Emerging Markets Equity Inc 361 Shares	
06/23/2011	Market Fee	361 Shares @ 60.4295	-2,635.22
06/28/2011	Interest	Market Value: 3,202,831.02	562.50
		Federal Home Loan Bank Step 2.250% 12/28/18	

June 01, 2011 To June 30, 2011

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Account Transactions

Date	Type	Description	Amount
06/28/2011	Call Bond	Federal Home Loan Bank Step 2.250% 12/28/18 50000 PV @ 100.00	50,000.00
06/28/2011	Dividend	Cost Basis Removed \$49,815.00 Wisdomtree Emerging Markets Small Cap	495.46
06/29/2011	Buy	723 Shares @ \$0.68528 Federal Farm Credit Bank 2.090% 06/29/16 40000 PV 40000 PV @ 100.00	-40,000.00
06/29/2011	Dividend	Dodge & Cox Stock Fund	428.40
06/29/2011	Buy	856,798 Shares @ \$0.50 Dodge & Cox Stock Fund 71,962 Shares	-8,000.00
06/29/2011	Buy	71,962 Shares @ 111.17 T Rowe Price Growth Stock Fund 241,327 Shares	-8,000.00
06/29/2011	Buy	241,327 Shares @ 33.15 Goldman Sachs Mid Cap Value Fund 265,111 Shares	-10,000.00
06/29/2011	Buy	265,111 Shares @ 37.72 Delaware Emerging Market 318,471 Shares	-5,000.00
06/29/2011	Dividend	318,471 Shares @ 15.70 Wisdomtree ETF Emerging Markets Equity Inc	872.97
06/30/2011	Dividend	946 Shares @ \$0.9228 Reversed By Tran #7251096 On 7/6/2011	911.24
06/30/2011	Dividend	Vanguard Growth MFC 4673 Shares @ \$0.195	1,637.76
06/30/2011	Interest	Vanguard Index Trust Value MFC 5118 Shares @ \$0.32 Bank of Northern Michigan .300% 09/30/11	37.81
		Net Cash Management	-46,354.34
		Ending Balance :	\$ 37.81

June 01, 2011 To June 30, 2011

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025
